

WPLIE INDEPENDENT SCHOOL DISTRICT  
2016-17 OFFICIAL BUDGET BOOK



WPLIE, TEXAS COLLIN COUNTY  
ADOPTED JUNE 16, 2016



ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

February 7, 2016

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

Dear Ms. Trongaard:

Congratulations! I am pleased to inform you that Wylie Independent School District has received ASBO International's Meritorious Award (MBA) for its 2015–2016 annual budget. This award reflects your district's commitment to sound fiscal management practices and represents a significant achievement for you, your staff, and the school district.

Attached is your award certificate and a sample press release for publicity purposes. You will also find a list of comments prepared by the MBA Review Team, which should be incorporated into next year's budget submission.

Congratulations to you and the members of your staff who worked so hard to prepare an effective budget and earn this award. We look forward to your continued participation in the MBA program.

Sincerely,

A handwritten signature in blue ink that reads "John D. Musso". The signature is written in a cursive style.

John D. Musso  
Executive Director, CAE, RSBA





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 budget  
for the Fiscal Year 2015-2016.

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



*Brenda Burkett*

Brenda R. Burkett, CPA, CSBA, SFO  
President

*John D. Musso*

John D. Musso, CAE, RSBA  
Executive Director



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

February 18, 2016

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

Dear Ms. Trongaard:

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

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

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

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

#### **Finance Division**

Continuing participants will find a certificate and brass medallion enclosed with these results. First-time recipients will receive an award plaque that 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:





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

Michele Tronzaard  
February 18, 2016  
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, 2015**. 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](http://www.gfoa.org). If we can be of further assistance, please contact the Technical Services Center.

Sincerely,

A handwritten signature in black ink that reads "Stephen J. Gauthier". The signature is written in a cursive, flowing style.

Stephen J. Gauthier, Director  
Technical Services Center

Enclosure



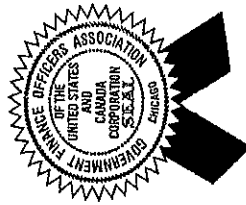
The Government Finance Officers Association  
of the United States and Canada

*presents this*

**CERTIFICATE OF RECOGNITION FOR BUDGET PREPARATION**

*to*

**Finance Division  
Wylie Independent School District, Texas**



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

Executive Director

Date February 18, 2016





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Wylie Independent School District  
Texas**

For the Fiscal Year Beginning

**July 1, 2015**

Executive Director

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# INTRODUCTORY SECTION



# WYLIE INDEPENDENT SCHOOL DISTRICT

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

## Board of Trustees

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

## Administrative Officials

Dr. David Vinson, Superintendent  
Dr. Kim Spicer, Assistant Superintendent for Curriculum and Instruction  
Scott Winn, Assistant Superintendent for Human Resources & Student Services  
Michele Trongaard, RTSBA, CPA, Assistant Superintendent for Finance & Operations

## Officials Issuing Report

Michele Trongaard, RTSBA, CPA, Assistant Superintendent for Finance & Operations  
Lynn Lyon, RTSBA, Executive Director of Finance  
Donna Nettles, Administrative Assistant



# 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***

George K. Baum & Co.

8115 Preston Rd. #650  
Dallas, TX 75225

### ***General Counsel***

Walsh, Gallegos, Trevino, Russo,  
& Kyle, PC

505 E. Huntland Drive, Suite 600  
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 2016-17 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 eighth time to determine its eligibility for this award.

In addition to submission to ASBO, this document is presented for the eighth 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 seven 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, and what are our significant internal processes. This section informs the reader about the District's account code chart, budget policies and development process, major board goals and strategies to accomplish these goals, and the budget administration and management processes.

### Financial Section

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

### Informational Section

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

# Facts About Wylie ISD

In the 1890s, the town of Wylie had been served by a small school with 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 14,950 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 was a rural farming community growing cotton, wheat and corn. The City of Wylie has grown by 220% over the past fifteen years according to 2010 U.S. Census data. The population increased from 15,132 in 2000 to approximately 48,000 in 2016.

In 2015, it was named the 25th Best Places to Live in America by Money Magazine. Wylie's most recent honor came in August, 2016 when it was named the number one best small city in the country for families amongst those with populations of 25,000 to 100,000. The list of top 10 cities was compiled by NerdWallet.com, a personal finance website, utilizing criteria including income and affordability, prosperity and growth, and family friendliness.

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 currently operates eleven elementary schools, three intermediate schools, three junior high schools, two high schools, and one alternative high school. The District's 20th campus, George W. Bush Elementary School, opened the fall of 2016.





## Facts About Wylie ISD (Cont.)

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

**Table 1**  
**Student Ethnicity Percentages for Wylie ISD**

	2012-13	2013-14	2014-15	2015-16	2016-17
Anglo	54.1%	53.8%	53.7%	51.4%	52.2%
Hispanic	21.4%	21.2%	21.6%	21.8%	21.9%
African-American	13.6%	13.7%	13.7%	13.8%	14.0%
Asian/Pacific Islander	7.6%	7.8%	7.3%	9.0%	8.3%
Native American/Other	3.3%	3.5%	3.7%	4.0%	3.7%

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

The instructional year is a minimum of 75,600 minutes with the implementation of House Bill 2610. Teachers are assigned an additional 10 days for in-service training and campus work days.

The school calendar determines the beginning and ending of the school year as well as defined holidays and in-service days. The District functions with four 9 week reporting periods. The administration works with an advisory group from both the community and staff to prepare the school calendar.

Additional demographic information can be found in the Organizational Section pages 67-68 as well as benchmarks for the District in the Informational Section on pages 251-261.

# Mission Statement and Operational Goals

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

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

## **Wylie ISD Vision: Unified for Excellence**

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

### **We believe:**

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

### **Strategic Goals**

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

# Mission Statement and Operational Goals (cont.)

Wylie ISD has proven to meet and/or exceed these goals by meeting 100% of all the standards reported by the Texas Education Agency (TEA). As illustrated in the graph below, 15 of our 19 campuses met one or more distinctions. One Wylie ISD campus earned the maximum number of distinctions available

**Table 2**

2016 TEA Ratings			
Wylie ISD – 100% Met (TEA Report)			
Elementary Campuses (5 Possible Distinctions)	Intermediate Campuses (6 possible Distinctions)	Junior High Campuses (7 Possible Distinctions)	High School Campuses (7 Possible Distinctions)
<a href="#">Akin Elementary</a> Met +4	<a href="#">Davis Intermediate</a> Met +6	<a href="#">Burnett Junior High</a> Met +5	<a href="#">Wylie High School</a> Met +5
<a href="#">Birmingham Elementary</a> Met	<a href="#">Draper Intermediate</a> Met +5	<a href="#">Cooper Junior High</a> Met +6	<a href="#">Wylie East High School</a> Met+1
<a href="#">Cox Elementary</a> Met	<a href="#">Harrison Intermediate</a> Met	<a href="#">McMillan Junior High</a> Met+3	Alternate Education Campus No possible Distinctions <a href="#">Achieve Academy</a> Met
<a href="#">Dodd Elementary</a> Met +1			
<a href="#">Groves Elementary</a> Met +3			
<a href="#">Hartman Elementary</a> Met +3			
<a href="#">Smith Elementary</a> Met +1			
<a href="#">Tibbals Elementary</a> Met +2			
<a href="#">Watkins Elementary</a> Met +1			
<a href="#">Whitt Elementary</a> Met +3			

# Mission Statement and Operational Goals (cont.)



## Wylie Independent School District 2016 Distinction Designations

### High Schools were Eligible for 7 Possible Distinctions this Year

#### WYLIE EAST

Top 25% Closing Performance Gaps

The most difficult and most important one for high schools to receive was Top 25% Closing Performance.

#### WYLIE HIGH

Academic Achievement in Math

Academic Achievement in Science

Academic Achievement in Social Studies

Top 25% Student Progress

Top 25% Closing Performance Gaps

### Junior Highs were Eligible for 7 Possible Distinctions this Year

#### COOPER JUNIOR HIGH

Academic Achievement in Reading/ELA

Academic Achievement in Math

Academic Achievement in Science

Academic Achievement in Social Studies

Top 25% Closing Performance Gaps

Postsecondary Readiness

#### BURNETT JUNIOR HIGH

Academic Achievement in Math

Academic Achievement in Social Studies

Top 25% Student Progress

Top 25% Closing Performance Gaps

Postsecondary Readiness

#### MCMILLAN JUNIOR HIGH

Academic Achievement in Social Studies

Top 25% Closing Performance Gaps

Postsecondary Readiness

### Intermediates were Eligible for 6 Possible Distinctions this Year

**ALL  
6!**

#### DAVIS INTERMEDIATE

Academic Achievement in Reading/ELA

Academic Achievement in Math

Academic Achievement in Science

Top 25% Student Progress

Top 25% Closing Performance Gaps

Postsecondary Readiness

#### DRAPER INTERMEDIATE

Academic Achievement in Reading/ELA

Academic Achievement in Math

Top 25% Student Progress

Top 25% Closing Performance Gaps

Postsecondary Readiness

### Elementary Schools were Eligible for 5 Possible Distinctions this Year

#### AKIN ELEMENTARY

Academic Achievement in Reading/ELA

Academic Achievement in Math

Top 25% Closing Performance Gaps

Postsecondary Readiness

#### HARTMAN ELEMENTARY

Academic Achievement in Reading/ELA

Top 25% Closing Performance Gaps

Postsecondary Readiness

#### TIBBALS ELEMENTARY

Academic Achievement in Math

Top 25% Student Progress

#### DODD ELEMENTARY

Academic Achievement in Math

#### GROVES ELEMENTARY

Academic Achievement in Reading/ELA

Academic Achievement in Math

Postsecondary Readiness

#### WATKINS ELEMENTARY

Top 25% Student Progress

#### SMITH ELEMENTARY

Top 25% Closing Performance Gaps

#### WHITT ELEMENTARY

Academic Achievement in Math

Top 25% Closing Performance Gaps

Postsecondary Readiness

# Mission Statement and Operational Goals (cont.)

Table 3

<b>IMPLEMENTATION OF STRATEGIC GOALS &amp; OBJECTIVES 2016-2017</b>	<b>Instill Community &amp; Ethical Values in Our Students</b>	<b>Ensure Academy Achievement</b>	<b>Attract, Retain, and Value a Quality Staff</b>	<b>Manage Growth</b>	<b>Prepare Students</b>
<b>ORGANIZATION NUMBER/NAME</b>	<b>Goal 1</b>	<b>Goal 2</b>	<b>Goal 3</b>	<b>Goal 4</b>	<b>Goal 5</b>
001-110—CAMPUSES	√	√	√	√	√
699—SUMMER SCHOOL		√			√
701—SUPERINTENDENT OFFICE	√	√	√	√	√
702—BOARD MEMBERS	√	√	√	√	√
703—TAX OFFICE				√	
726—FINANCE DIVISION				√	
727—HUMAN RESOURCES AND STUDENT SERVICES	√		√	√	
801—TECHNOLOGY DEPARTMENT				√	
802—ASST. SUPERINTENDENT FOR CURR. AND INST.	√	√			√
803—COMMUNITY RELATIONS	√	√			
804—STAFF DEVELOPMENT		√	√		
805—CURRICULUM DEPARTMENT	√	√		√	√
806—SPECIAL EDUCATION DEPARTMENT	√	√		√	√
807—FINE ARTS DEPARTMENT	√	√		√	√
808—SPECIAL SERVICES DEPARTMENT	√	√		√	√
809—ACADEMIC AND CAREER CONNECTIONS	√	√		√	√
810—GT AND ADVANCED ACADEMICS	√	√		√	√
811- ASSESSMENT AND ACCOUNTABILITY	√	√		√	√
873—ATHLETIC DEPARTMENT	√	√		√	√
935—TRANSPORTATION DEPARTMENT				√	
936—MAINTENANCE AND CUSTODIAL DEPARTMENT				√	
937—HEALTH SERVICES					√
938—STUDENT NUTRITION				√	
939—ENERGY MANAGEMENT				√	

## Mission Statement and Operational Goals (cont.)

On the following pages is an illustration of the Board of Trustees' goals that supports the Wylie ISD mission. Included are the performance objectives as part of the District Improvement Plan (see Organizational Section pages 95-160 that reflect the General Fund budget that supports those goals.

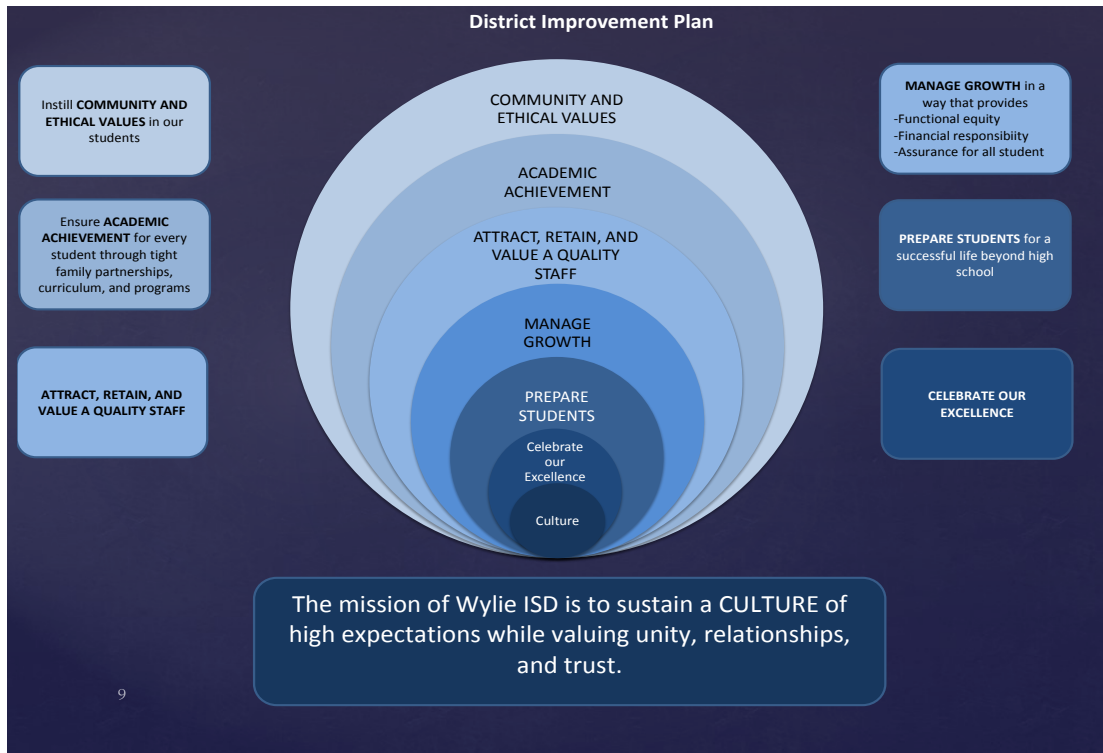
**Table 4**



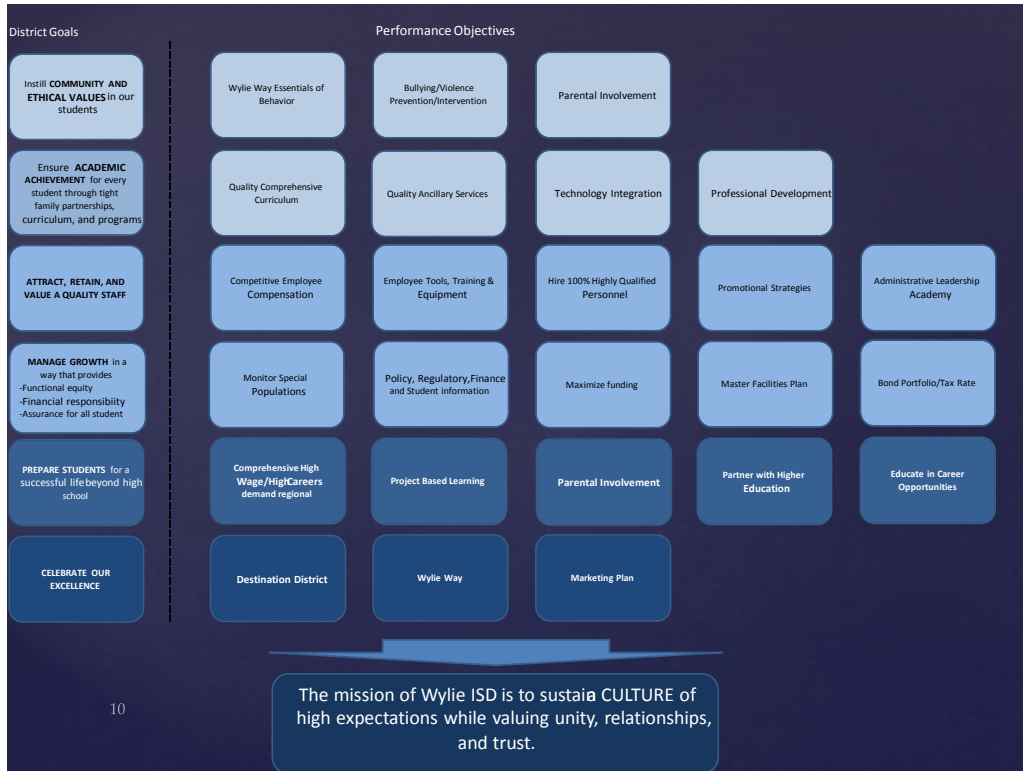
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# Mission Statement and Operational Goals (cont.)

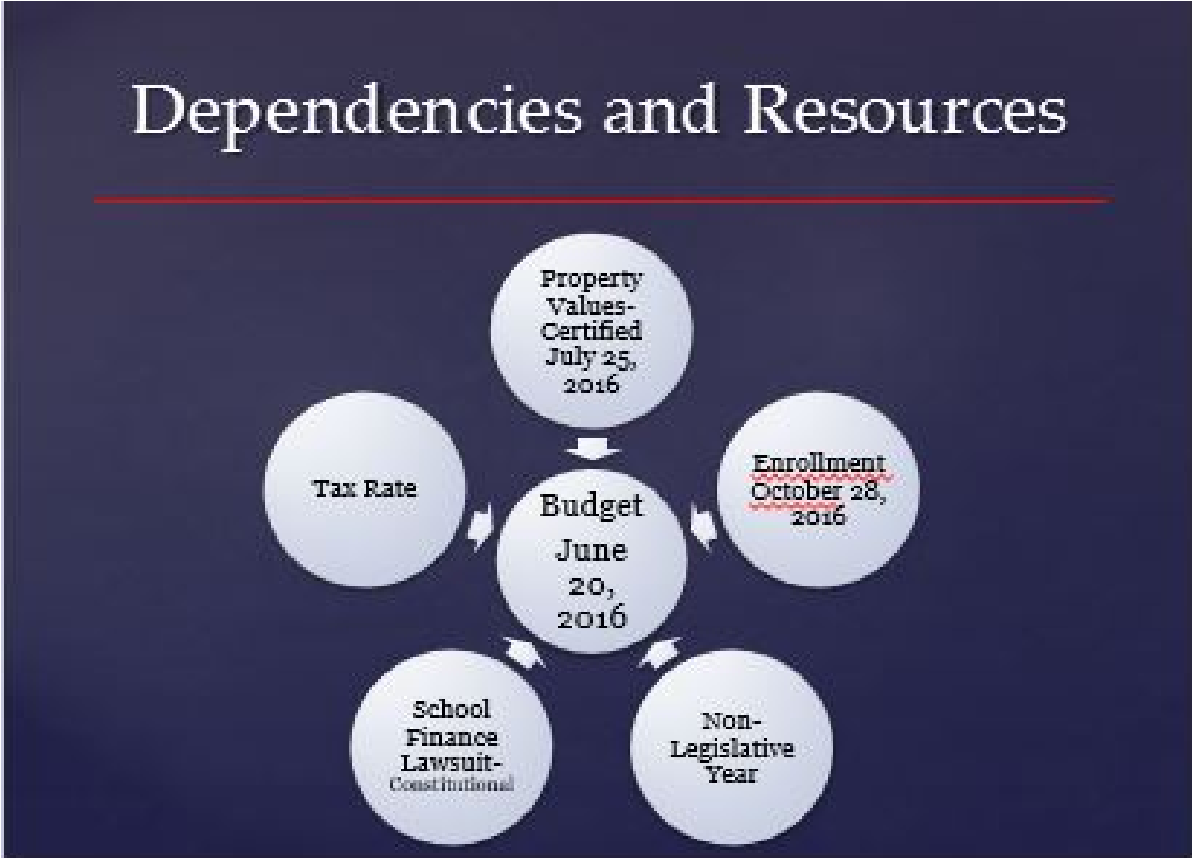


# Mission Statement and Operational Goals (cont.)



10

# Mission Statement and Operational Goals (cont.)



# Mission Statement and Operational Goals (cont.)



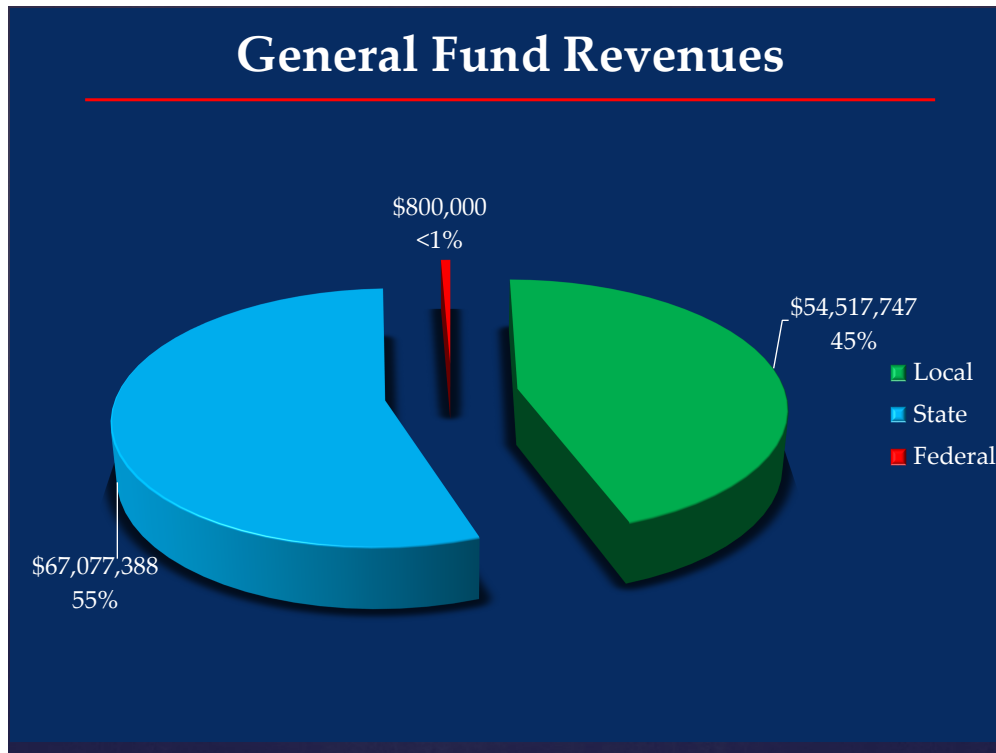
# Mission Statement and Operational Goals (cont.)

## 2016-2017 General Fund Estimated Revenues

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• Property Tax Revenue	\$52,996,108
• Other Local Sources	1,521,639
• State Aid	61,723,301
• TRS On-Behalf	5,354,087
• Federal Revenues	<u>800,000</u>
Total Estimated Revenues	\$122,395,135

## Mission Statement and Operational Goals (cont.)

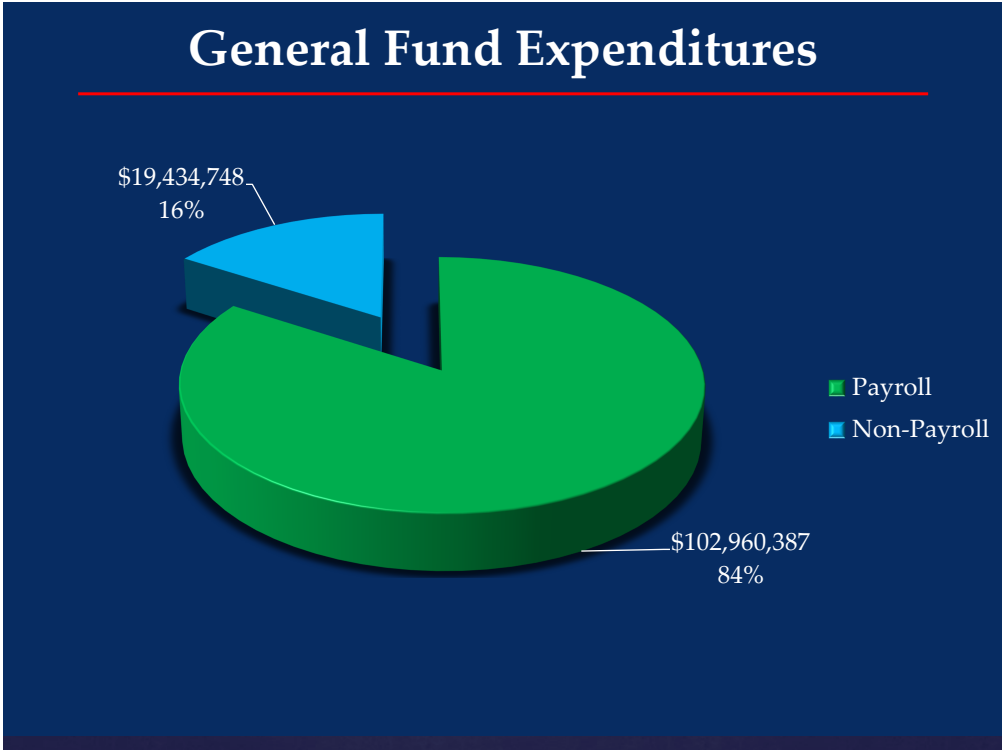




# Mission Statement and Operational Goals (cont.)



# Mission Statement and Operational Goals (cont.)



## Mission Statement and Operational Goals (cont.)

### 2016-2017 Budget Highlights

---

- Non-Legislative Year
- 9% increase in property values
- Increase of 474 students (15,100)
- 3% mid-point raise for all employees
- 28 new teaching positions
- No tax rate increase (\$1.17 M&O, \$.47 I&S)
- Opening 11<sup>th</sup> Elementary – George W. Bush

# 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 Assistant Superintendent for Finance and Operations.

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

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



# Financial Structure & Basis for Accounting

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

The fund accounting system defines each fund by fiscal period and a self-balancing set of accounts including assets, liabilities, fund equity, revenues and expenditures. There are four major fund groups. The Governmental Funds includes the General Fund, Special Revenue Funds, Debt Service Fund, which are part of the approved budget and the fourth is Capital Projects Funds which is included for informational purposes only. Other funds maintained by the District are the Fiduciary Funds or considered trust and agency funds and an Enterprise Fund that will support the Spirit Shop.

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.

The account code structure is broken down into detail in the Organization Section, pages 78-91.

# Total Budget Summary

The following schedule presents a comparison of budgeted revenues and expenditures for the General Fund, the Student Nutrition Fund (a Special Revenue Fund) and the Debt Service Fund for 2016-17 budget to 2015-16 budget. All three funds must be included in the official District budget.

**Table 5**  
**Revenue Comparison**

	2016-17		2015-16		Increase (Decrease) from 2015-16	Percent Increase (Decrease)
	Amount (Thousands)	Percent of Total Revenue	Amount (Thousands)	Percent of Total Revenue		
Local Revenue	\$ 79,308	51.8%	\$ 75,052	49.3%	\$ 4,256	6%
State Revenue	70,321	45.9%	73,588	48.3%	-3,267	-4%
Federal Revenue	3,556	2.3%	3,727	2.4%	(171)	-5%
<b>Total Revenue</b>	<b>\$ 153,185</b>	<b>100%</b>	<b>\$ 152,367</b>	<b>100%</b>	<b>\$ 818</b>	<b>0.5%</b>

## Expenditure Comparison

By Function	2016-17		2015-16		Increase (Decrease) from 2015-16	Percent Increase (Decrease)
	Amount (Thousands)	Percent of Total Revenue	Amount (Thousands)	Percent of Total Revenue		
Instruction	\$ 73,596	48.0%	\$ 69,539	50.0%	4,057	5.5%
Instructional Resources & Media	1,199	0.8%	1,048	0.8%	151	12.6%
Staff Development	3,460	2.3%	2,972	2.1%	488	14.1%
Instructional Administration	1,427	0.9%	1,258	0.9%	169	11.8%
School Administration	7,251	4.7%	6,792	4.9%	459	6.3%
Guidance and Counseling	2,805	1.8%	2,574	1.8%	231	8.2%
Social Work Services	71	0.0%	70	0.1%	1	1.3%
Health Services	1,416	0.9%	1,327	1.0%	89	6.3%
Student Transportation	5,362	3.5%	3,790	2.7%	1,572	29.3%
Food Services	6,044	3.9%	5,878	4.2%	166	2.7%
Extra-Curricular Activities	3,710	2.4%	3,273	2.4%	437	11.8%
General Administration	3,995	2.6%	3,541	2.5%	454	11.4%
Plant Maintenance & Operations	12,857	8.4%	12,068	8.7%	789	6.1%
Security	407	0.3%	605	0.4%	(198)	-48.6%
Technology	2,372	1.5%	2,410	1.7%	(38)	-1.6%
Community Service	4	0.0%	-	0.0%	4	100.0%
Debt Service	24,982	16.3%	21,153	15.2%	3,829	15.3%
Facilities Acquisition/Construction	1,800	1.2%	380	0.3%	1,420	0.0%
JJAEP Programs	36	0.0%	44	0.0%	(8)	-22.2%
Other Intergovernmental Charges	460	0.3%	437	0.3%	23	5.0%
<b>Total Expenditures</b>	<b>\$ 153,253</b>	<b>100%</b>	<b>\$ 139,159</b>	<b>100%</b>	<b>14,094</b>	<b>9%</b>

# Combined Funds

## Table 6

*Combined Budget Summary: 2016-17  
July 1, 2016 through June 30, 2017  
General Fund, Debt Service Fund, & Student Nutrition Funds*

	General Fund	Debt Service	Student Nutrition	Total
<b>Revenues</b>				
5700 Local & intermediate sources	\$ 54,517,747	\$ 21,395,606	\$ 3,394,199	\$ 79,307,552
5800 State sources	67,077,388	3,103,127	140,960	70,321,475
5900 Federal sources	800,000	-	2,756,109	3,556,109
<b>Total Revenues</b>	<b>122,395,135</b>	<b>24,498,733</b>	<b>6,291,268</b>	<b>153,185,136</b>
<b>Expenditures</b>				
11 Instruction	73,595,789	-	-	73,595,789
12 Instructional resources & media	1,198,664	-	-	1,198,664
13 Staff development	3,460,007	-	-	3,460,007
21 Instructional administration	1,426,868	-	-	1,426,868
23 School administration	7,251,328	-	-	7,251,328
31 Guidance and counseling	2,805,086	-	-	2,805,086
32 Social work services	70,899	-	-	70,899
33 Health services	1,415,484	-	-	1,415,484
34 Student transportation	5,361,750	-	-	5,361,750
35 Food services	-	-	6,043,804	6,043,804
36 Co-curricular activities	3,710,295	-	-	3,710,295
41 General administration	3,995,223	-	-	3,995,223
51 Plant maintenance & operations	12,613,729	-	243,590	12,857,319
52 Security	407,004	-	-	407,004
53 Technology	2,372,021	-	-	2,372,021
61 Community service	3,988	-	-	3,988
71 Debt service	411,000	24,567,838	2,874	24,981,712
81 Facilities acquisition & construction	1,800,000	-	-	1,800,000
95 JJAEP Programs	36,000	-	-	36,000
99 Other Intergovernmental Charges	460,000	-	-	460,000
<b>Total Expenditures</b>	<b>122,395,135</b>	<b>24,567,838</b>	<b>6,290,268</b>	<b>153,253,241</b>
<b>Excess Revenues Over Expenditures</b>	-	(69,105)	1,000	(68,105)
Fund Balance-Beginning Estimated	46,460,579	24,070,873	1,233,638	71,765,090
<b>Fund Balance-Ending-Projected</b>	<b>\$ 46,460,579</b>	<b>\$ 24,001,768</b>	<b>\$ 1,234,638</b>	<b>\$ 71,696,985</b>
<b>Proposed Tax Rate</b>	<b>\$ 1.17</b>	<b>\$ 0.47</b>	<b>\$</b>	<b>\$ 1.64</b>

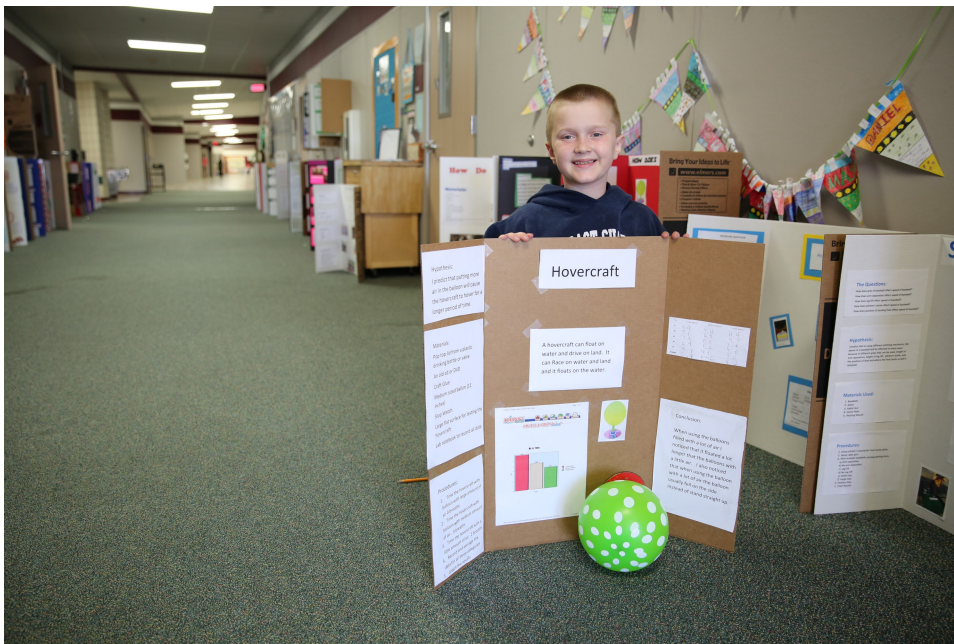


# General Fund

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.

Both the General Fund revenue and expenditures are budgeted to increase \$4.5 million or 4.3% over the 2015-16 fiscal year unaudited actuals. The increase in revenue is due to the increase in enrollment, property values and the restoration of a majority of the funds reduced in the previous Texas State Legislative biennium. Increase in expenditures is due to adding 14 teaching positions, a 3% mid-point salary increase to staff, and non-payroll budget increases due to enrollment growth and price increases.

Fund balance levels are a sign of fiscal health. For 2015-16, the General Fund Balance is estimated to increase by over \$6.7 million and an estimated 34.4% ratio to annual operating expenditures or 3-1/2 months expenditures which exceeds the Board of Trustees’ goal of 2-1/2 months.



# General Fund (Cont.)

## Table 7

*General Fund Revenues and Expenditures  
Years Ended June 30, 2013 - June 30, 2017 (Budgeted)*

	2012-13 Audited Actual	2013-14 Audited Actual	2014-15 Audited Actual	2015-16 Unaudited Actuals	2016-17 Adopted Budget	\$ Increase / (Decrease) Over Prior Year
<b>LOCAL REVENUE SOURCES</b>	\$ 40,148,092	\$ 43,128,578	\$ 47,433,205	\$ 51,959,042	\$ 54,517,747	2,558,705
<b>STATE REVENUE SOURCES</b>	53,684,595	61,624,073	64,890,343	69,601,571	67,077,388	(2,524,183)
<b>FEDERAL REVENUE SOURCES</b>	695,563	610,900	744,239	1,039,822	800,000	(239,822)
<b>GENERAL FUND REVENUE TOTAL</b>	<b>94,528,250</b>	<b>105,363,551</b>	<b>113,067,787</b>	<b>122,600,435</b>	<b>122,395,135</b>	<b>(205,300)</b>
<b>EXPENDITURES</b>						
11 Instruction	54,801,020	58,926,685	65,322,799	69,586,514	73,595,789	4,009,276
12 Instructional Resource & Media	937,965	958,012	969,262	1,047,992	1,198,664	150,672
13 Curriculum & Staff Development	2,214,240	2,538,601	2,868,029	2,972,283	3,460,007	487,724
21 Instructional Administration	967,697	1,067,610	1,102,248	1,258,442	1,426,868	168,426
23 School Administration	5,932,289	6,225,558	6,534,797	6,792,321	7,251,328	459,007
31 Guidance and Counseling	2,241,482	2,466,195	2,414,633	2,573,953	2,805,086	231,133
32 Social Work	-	-	62,915	70,171	70,899	728
33 Health Services	1,133,259	1,175,609	1,244,567	1,326,829	1,415,484	88,655
34 Student Transportation	4,039,999	3,835,477	4,186,230	3,789,971	5,361,750	1,571,779
35 Student Nutrition	198	-	-	-	-	-
36 Co-Curricular Activities	2,997,597	4,030,114	3,407,976	3,301,910	3,710,295	408,385
41 General Administration	2,784,307	3,209,423	3,326,188	3,541,205	3,995,223	454,018
51 Plant Maintenance & Operations	9,753,362	10,551,335	10,719,325	12,063,951	12,613,729	549,778
52 Security & Monitoring	352,303	302,841	400,561	605,382	407,004	(198,378)
53 Data Processing/Technology Services	1,537,049	1,831,028	1,944,671	2,409,719	2,372,021	(37,698)
61 Community Services	1,856	602	2,045	336	3,988	3,652
71 Debt Service - Principal on long-term de	293,191	305,535	345,986	388,447	411,000	22,553
72 Debt Service - Interest on long-term det	63,044	32,669	-	-	-	-
81 Facilities Acquisition and Construction	1,061,506	-	709,435	380,244	1,800,000	1,419,756
95 JJAEP programs	60,968	79,038	48,082	43,521	36,000	(7,521)
99 Other intergovernmental charges	345,336	364,428	392,948	436,976	460,000	23,024
<b>TOTAL EXPENDITURES</b>	<b>91,518,668</b>	<b>97,900,760</b>	<b>106,002,696</b>	<b>112,590,167</b>	<b>122,395,135</b>	<b>9,804,968</b>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	<b>3,009,582</b>	<b>7,462,791</b>	<b>7,065,091</b>	<b>10,010,268</b>	<b>-</b>	<b>(10,010,268)</b>
<b>OTHER SOURCES</b>	48,367	100,106	9,430	2,302,443	-	(2,302,443)
<b>OTHER USES</b>	-	-	-	(5,600,185)	-	5,600,185
<b>NET SOURCES OVER</b>	<b>100,106</b>	<b>9,430</b>	<b>734,706</b>	<b>(3,297,742)</b>	<b>-</b>	<b>(3,297,742)</b>
<b>BEGINNING FUND BALANCE</b>	<b>16,000,077</b>	<b>24,476,035</b>	<b>31,948,256</b>	<b>39,748,053</b>	<b>46,460,579</b>	<b>6,712,526</b>
<b>BEGINNING FUND BALANCE</b>	<b>21,366,347</b>	<b>24,476,035</b>	<b>31,948,256</b>	<b>39,748,053</b>	<b>46,460,579</b>	<b>6,712,526</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 24,476,035</b>	<b>\$ 31,948,256</b>	<b>\$ 39,748,053</b>	<b>\$ 46,460,579</b>	<b>\$ 46,460,579</b>	<b>-</b>

# General Fund (Cont.)

**Table 8**

## Wylie Independent School District General Fund Major Changes 2016-17

	Increase/Decrease Millions
Revenues	
Local Funding	\$2.6
Estimated 9% Increase in Property Values	
State Funding	(\$2.5)
Increase in Enrollment, Decreased Overall Due to Increase in Property Values	
Federal Funding	
Increase in Medicaid/SHARS Funding	(\$0.2)
Expenditures	
Salary Increases, New Positions	\$9.8
1.5% TRS Mandatory Contribution	
The above constitutes the major changes affecting Wylie's budget compared to previous year's unaudited actuals.	

# Student Nutrition Fund

The Student Nutrition Fund accounts for the operation of the District's cafeteria meal program. The 2016-17 budgeted revenue totals \$6,291,268 or 8.56% increase over 2015-16 unaudited actuals. The increase is due to an increase in projected participation. The emphasis of the Student Nutrition program is to provide a nutritional meal program without the fiscal support from the General Fund.

The 2016-17 expenditures budget totals \$6,290,268, resulting in an increase of 6.7% over last year. This increase reflects an increase in food costs and includes a 3% mid-point salary increase. Meal prices for 2016-17 will increase slightly from the previous year. A history of the last five year meal prices are listed in the Financial Section.

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

**Table 9**

*Statement of Revenue and Expenditures for Student Nutrition Fund (240)  
Years Ended June 30, 2013 - June 30, 2017 (Budgeted)*

	2012-13 Audited Actual	2013-14 Audited Actual	2014-15 Audited Actual	2015-16 Unaudited Actual	2016-17 Adopted Budget	% Increase / (Decrease)
<b>LOCAL REVENUE SOURCES</b>						
School Meals	\$ 2,661,382	\$ 2,929,914	\$ 2,899,401	\$ 2,941,702	\$ 3,371,699	14.62%
Other	13,936	14,829	21,048	25,320	22,500	-11.14%
<b>TOTAL</b>	<b>2,675,318</b>	<b>2,944,743</b>	<b>2,920,449</b>	<b>2,967,022</b>	<b>3,394,199</b>	<b>14.40%</b>
<b>STATE REVENUE SOURCES</b>						
State Matching Funds	100,057	126,971	132,062	140,606	140,960	0.25%
<b>TOTAL</b>	<b>100,057</b>	<b>126,971</b>	<b>132,062</b>	<b>140,606</b>	<b>140,960</b>	<b>0.25%</b>
<b>FEDERAL REVENUE SOURCES</b>						
Federal Meal Reimbursement	1,938,226	2,056,607	2,159,275	2,309,619	2,356,109	2.01%
Federal Commodities	261,432	294,918	330,390	377,803	400,000	5.88%
<b>TOTAL</b>	<b>2,199,658</b>	<b>2,351,525</b>	<b>2,489,664</b>	<b>2,687,422</b>	<b>2,756,109</b>	<b>2.56%</b>
<b>TOTAL REVENUE</b>	<b>4,975,033</b>	<b>5,423,239</b>	<b>5,542,175</b>	<b>5,795,050</b>	<b>6,291,268</b>	<b>8.56%</b>
<b>EXPENDITURES</b>						
35 Food Services						
Payroll Costs	2,078,855	2,450,220	2,580,225	2,747,026	3,030,702	10.33%
Professional & Contracted Svcs.	298,664	269,852	276,730	57,387	278,090	384.59%
Supplies & Materials	2,502,238	2,542,197	2,797,779	2,948,784	2,889,602	-2.01%
Other Operating Expenses	29,019	23,329	24,258	43,371	39,000	-10.08%
Debt Service	3,448	2,874	2,831	2,858	2,874	0.57%
Capital Outlay	189,033	26,573	40,469	86,522	50,000	-42.21%
<b>Total</b>	<b>5,101,258</b>	<b>5,315,044</b>	<b>5,722,294</b>	<b>5,885,947</b>	<b>6,290,268</b>	<b>6.87%</b>
<b>NET REVENUE OVER (UNDER) EXPENDI</b>	<b>(126,225)</b>	<b>108,195</b>	<b>(180,118)</b>	<b>(90,897)</b>	<b>1,000</b>	
<b>Other Sources</b>	<b>-</b>	<b>-</b>	<b>13,494</b>	<b>8,427</b>		
<b>BEGINNING FUND BALANCE</b>	<b>1,599,174</b>	<b>1,472,949</b>	<b>1,581,144</b>	<b>1,414,520</b>	<b>1,332,050</b>	-5.83%
<b>ENDING FUND BALANCE</b>	<b>\$1,472,949</b>	<b>\$1,581,144</b>	<b>\$ 1,414,520</b>	<b>\$1,332,050</b>	<b>\$1,333,050</b>	0.08%

## 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 10**

**EXPENDITURES**

**Debt Service**

Principal	13,656,563	14,765,000	15,865,000	19,155,000	19,683,188	2.76%
Interest	4,153,940	3,773,968	3,659,236	4,296,769	4,869,650	13.33%
Fees	3,824	344,088	11,234	305,441	15,000	-95.09%
<b>Total</b>	<b>17,814,327</b>	<b>18,883,056</b>	<b>19,535,469</b>	<b>23,757,209</b>	<b>24,567,838</b>	<b>3.41%</b>
<b>NET REVENUE OVER (UNDER)</b>	<b>1,391,336</b>	<b>1,835,675</b>	<b>2,832,231</b>	<b>292,366</b>	<b>(-69,105)</b>	<b>-123.64%</b>
<b>OTHER SOURCES/USES</b>						
Transfers In	140,427,436	32,298,257	-	26,384,048	-	-
Transfers Out	(140,414,793)	(31,956,919)	-	(26,100,391)	-	-
<b>Total</b>	<b>12,643</b>	<b>341,338</b>	<b>-</b>	<b>283,657</b>	<b>-</b>	<b>-</b>
<b>NET SOURCES OVER (UNDER)</b>	<b>1,403,979</b>	<b>2,177,013</b>	<b>2,832,231</b>	<b>576,023</b>	<b>(-69,105)</b>	<b>-112.00%</b>
<b>BEGINNING FUND BALANCE</b>	<b>17,081,627</b>	<b>18,485,606</b>	<b>20,662,619</b>	<b>23,494,850</b>	<b>24,070,874</b>	<b>2.45%</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 18,485,606</b>	<b>\$ 20,662,619</b>	<b>\$ 23,494,850</b>	<b>\$ 24,070,874</b>	<b>\$24,001,769</b>	<b>-0.29%</b>

# 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 was upgraded to AA<sub>2</sub> with the passage of the \$94.2 million bond package in November 2014 and Fitch ratings upgraded to AA for the 2010 series.

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 \$0.4 million in 2016-17.

The EDA funding, created in 1999, supports the repayment of debt that is already outstanding. The District expects to receive \$3.1 million in 2016-17.

For 2016-17, the Debt Service Fund has budgeted revenues for \$24,498,733. The debt service tax rate remained the same at \$0.47. Over 15% of the current bond payment is covered by the IFA and EDA funds from State Aid.



## General Obligation Debt (Cont.)

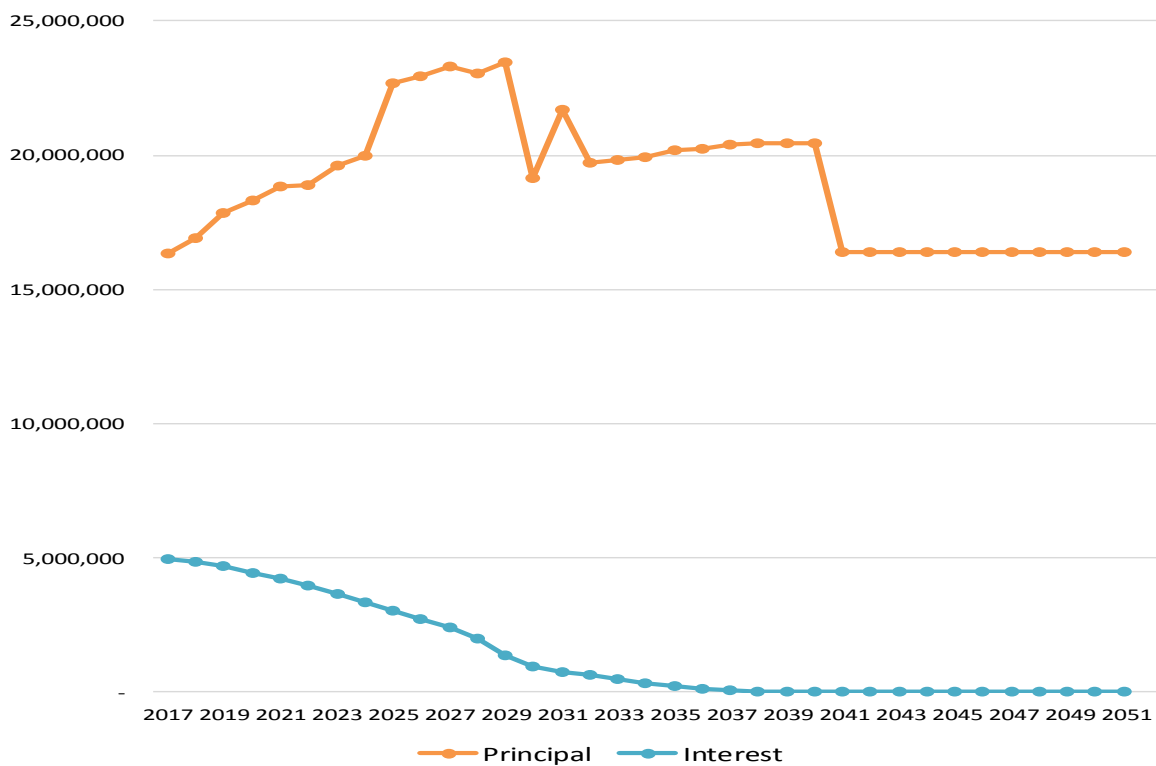
The major growth in enrollment over the past ten years has caused the District to call for several bond elections to authorize construction of new school facilities. The District's financial advisor, George K. Baum & Co., works with District staff to effectively structure its debt capacity.

A detailed breakdown of the bond package is in the Financial Section on page 237 and is also available on our website at [www.wylieisd.net](http://www.wylieisd.net).

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

**Table 11**

### Existing General Obligation Debt





# General Obligation Bonds

The primary type of bond debt instrument is the General Obligation Bond. This debt instrument requires voter approval. Wylie ISD's rating as stated below by Moody's is due to excellent financial and administrative practices.

The following table depicts bonded debt facts:

**Table 12**

Outstanding Bonded Debt as of 6-30-16	\$665,060,000
Bond Rate (Texas Permanent School Guaranteed)	AAA
Bond Rate (underlying)	AA <sub>2</sub> Moody's
All bonds have been issued as of 6-30-16	
The District's "AA <sub>2</sub> " rating reflects:	<ol style="list-style-type: none"><li>1. strong and growing DFW Metroplex and Collin County area economy;</li><li>2. strong administrative management;</li><li>3. excellent financial performance</li></ol>

# Capital Projects

This governmental fund budgeted at \$107,972,749 for 2016-17 is established to account for proceeds, on the modified accrual basis, from the sale of bonds and other resources to be used for Board authorized acquisition, construction, or renovation as well as furnishing and equipping of major capital facilities.

The last bond package was approved on November 4, 2014 by 71.74% of the District's voters. The bond included a new elementary campus, George W. Bush Elementary School, as well as renovations, additions, updates and expansions to several of our facilities, technology infrastructure updates, safety and security enhancements to all campuses and finally, additional school buses.

With the passage of the \$94.2 million bond package in November 2014, no new bond pro-posals are anticipated for the very near foreseeable future.

On March 23, 2016 and April 11, 2016, Wylie ISD suffered hail storm damages over \$55 million. With those funds all 1,800 HVAC units and 19 out of 20 campus roofs will be completely replained. The result will benefit longevity of camital assets in roofing and HVAC units.

On the following page is a table which recaps the projects and historical spending for each of bond authorizations currently for the past five years. More detail information on Capital Projects can be found in the Financial Section, pages 224-231.



# Capital Projects

**Table 13**  
**Capital Projects Activity—Five Year Summary**

Project	12-13 FY Activity	13-14 FY Activity	14-15 FY Activity	15-16 FY Activity	16-17 FY Budget
Achieve Academy	\$ -	\$ 6,511	\$ 20,004	\$ 68,945	\$ 73,424
Akin Elementary	704,646	81,969	400,683	417,650	2,108,027
Birmingham Elementary	25,387	250,959	519,111	565,387	1,794,244
Burnett Jr. High	463,006	224,304	454,125	4,409,149	6,873,085
Bush Elementary	-	-	36,004	15,034,025	18,425,760
Cooper Jr. High	-	44,568	214,386	4,054,436	5,280,184
Cox Elementary	-	32,912	262,415	108,623	233,517
Davis Intermediate	-	32,912	370,850	2,813,703	7,421,180
District Wide	-	2,038	709,435	661,359	5,723,156
Dodd Elementary	-	43,380	761,252	686,746	3,356,359
Draper Intermediate	927,881	38,533	123,334	4,046,593	5,410,813
Educational Service Center	0	0	0	480,329	600,000
Groves Elementary	25,000	45,344	227,684	176,581	1,542,842
Harrison Intermediate	308,777	89,089	221,426	1,507,449	7,247,687
Hartman Elementary	62,466	90,353	279,120	1,555,010	4,624,170
Land	-	-	-	-	-
McMillan Jr. High	-	44,567	279,439	3,111,078	7,420,636
Other/Arbitrage	373,443	2,882	383,853	247,360	1,405,390
Shaffer Stadium	-	-	-	-	-
Smith Elementary	-	29,498	94,686	266,105	1,408,904
Technology	-	20,051	159,138	0	-
Tibbals Elementary	-	32,912	122,361	227,042	1,367,280
Transporation Department	-	4,812	3,159	48,532	181,093
Watkins Elementary	-	29,331	24,312	139,606	1,284,330
Whitt Elementary	-	40,521	84,661	508,557	1,405,644
Wylie East High School	14,134,361	2,906,326	705,578	6,709,918	9,702,758
Wylie High School	2,873,411	2,073,999	9,437,487	10,895,514	13,082,267
<b>Grand Total</b>	<b>\$19,898,377</b>	<b>\$6,167,772</b>	<b>\$15,894,503</b>	<b>\$58,739,696</b>	<b>\$107,972,749</b>

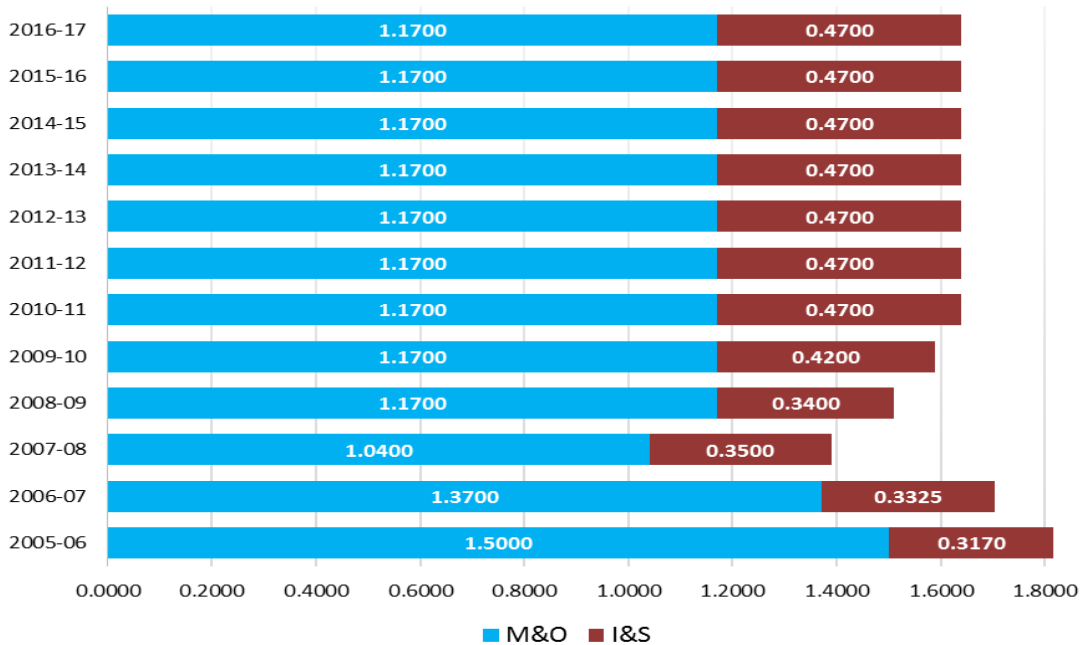
# Tax Rate

The tax rate for 2016-17 remains the same at \$1.64. House Bill 1 (HB1) enacted by the Third Special Session of the 79<sup>th</sup> Legislature significantly reduced the District’s maintenance and operations tax rate. Formerly, Wylie ISD had been at the maximum \$1.50 tax cap for 2004-05 and 2005-06 before decreasing to \$1.37 in 2006-07 compressed by HB1. State Legislature compressed the M&O rate even further to \$1.00 in 2007-08. The District opted to increase these rates by the allowable four cents for the past nine 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 2016-17, the M&O tax rate remains the same at \$1.17.

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

**Table 14  
Tax Rate Comparison Last Twelve Years**

**COMBINED M&O AND I&S TAX RATES**



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

The Debt Service tax rate supports the repayment of debt authorized by District voters. The total amount of debt payable each budget year less any applicable state aid is divided by the taxable property values to determine the rate. Wylie ISD’s 2016-17 Debt Service tax rate to support the debt is \$0.47; the same rate since 2010—2011.

## 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 15**  
**Example of Tax Levy on an Average Wylie Single Family Residence**

	2012-13	2013-14	2014-15	2015-16	2016-17
Residence Value	\$ 165,972	\$ 173,762	\$ 187,687	\$ 210,531	\$ 236,785
Less: Homestead Exemption	(15,000)	(15,000)	(15,000)	(15,000)	(25,000)
Adjusted Taxable Value	150,972	158,762	172,687	195,531	211,785
Rate per \$100 Value	1.6400	1.6400	1.6400	1.6400	1.6400
Tax Levy	\$ 2,476	\$ 2,604	\$ 2,832	\$ 3,207	\$ 3,473

Every homeowner receives a state mandated homestead exemption of \$25,000 to reduce the amount of taxes owed. This is an increase of \$10,000 from previous years due to the passing of Senate Bill 1 in the 2015 Legislative Session. The state “held harmless” Texas School districts by granting the funds that were lost due to the increase in the homestead exemption. An additional exemption is provided for those 65 years and older and disabled taxpayers. Their tax levy is frozen at the amount when they receive the exemption and can never go up even as their home value or tax rate increases.

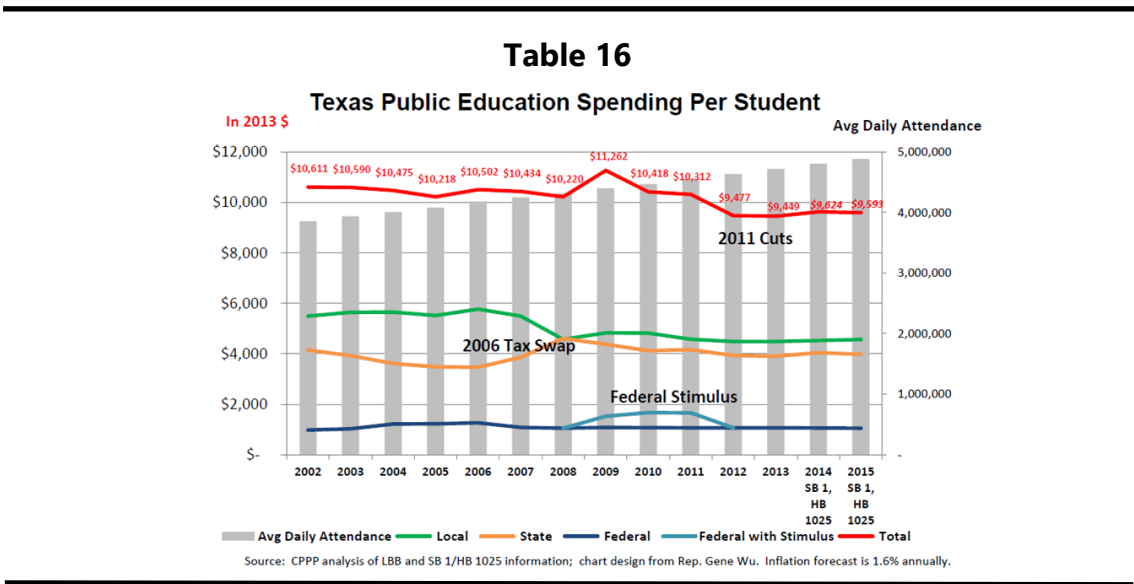
The State of Texas places limits on how much tax rates can increase over the previous year’s rate. Each taxing entity must calculate its rollback rate. This is the maximum rate that can be adopted before an automatic rollback election takes place. If a rate is adopted that is higher than the rollback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

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

# State Aid

The state aid system is made up of a multi-tiered funding formula that considers a District's property wealth per student as a key variable in relation to tax effort by the District. In 2011, the Texas Legislature drastically cut funding to public education by reducing \$4 billion from formula funding and over \$1.4 billion from educational grants. SB1 and HB1025 restores \$3.4 billion to the Foundation School Program. The 2014-15 state budget provides \$3.2 billion more in General Revenue to the Texas Education Agency than the state budget for the 2012-2013 biennium. While the increases have helped to offset the \$5.4 billion loss in the 2011 legislative session, it fails to raise per student funding to pre-recession levels.

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



According to the Center for Public Policy Priorities, in 2008, local/state/federal education spent an average of \$10,220 per student. Under the new budget, per-student funding will drop to \$9,609 for 2014-2015 (amounts are adjusted to 2013 dollars). This represents a \$611 per-student drop in funding from pre-recession levels. For the 2015 legislative session, the basic allotment increased from \$5,040 to \$5,140 and the guaranteed yield on the first \$0.06 Maintenance & Effort tax rate increased from \$74.28 to \$77.53 per penny.

## Key State Funding Components—Wylie ISD

- Compressed Maintenance and Operations Tax Rate - \$1.00
- Local Option Tax Rate \$0.17
- High School Allotment—\$275 per 9-12 ADA
- Basic Allotment—\$5,140

# Student Enrollment Growth

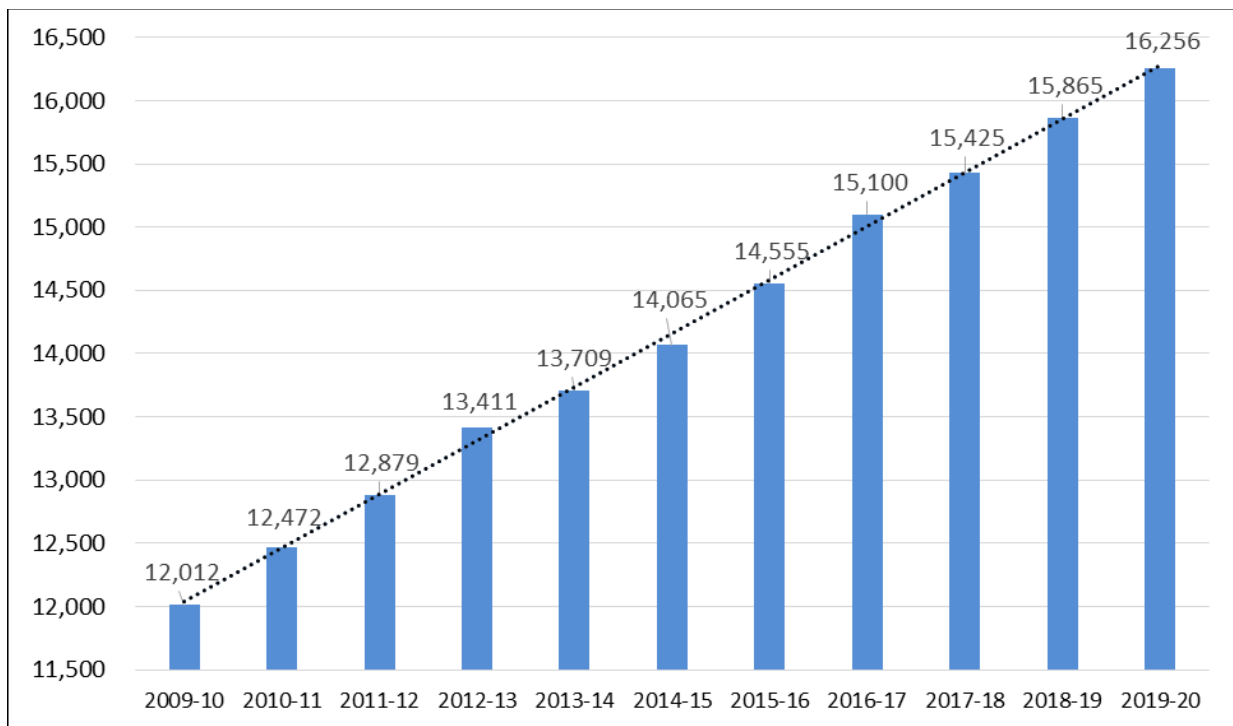
Wylie ISD continues to respond to the enrollment growth needs of the District. According to the District’s demographer, School District Strategies, using the New Home Method (Moderate), Wylie ISD’s enrollment should peak at 18,393 students. At that point the District will be built out within its 41 square 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 experienced significant increases in the early 2000’s with the highest in 2004-05 with 18% growth from the previous year. Total PK-12 enrollments have risen over the past decade from 7,826 in 2004-2005 to over an estimated 15,100 in 2016-2017. The average increase of students has steadied over the past five years to approximately 400 students per year.

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

**Table 17  
Student Enrollment History and Projections**



*Enrollment as of September 14, 2015*



# Staffing

The Wylie ISD staff has become stabilized over the last few years. As enrollment increases, additional staff is essential to provide the necessary educational services ranging from teachers to bus drivers. The District expects to see a slight growth in staff next year with the addition of our 20th campus, George W. Bush Elementary School as well as accommodating additional student enrollment throughout the District. The table below show the staffing history for Wylie ISD.

**Table 18**

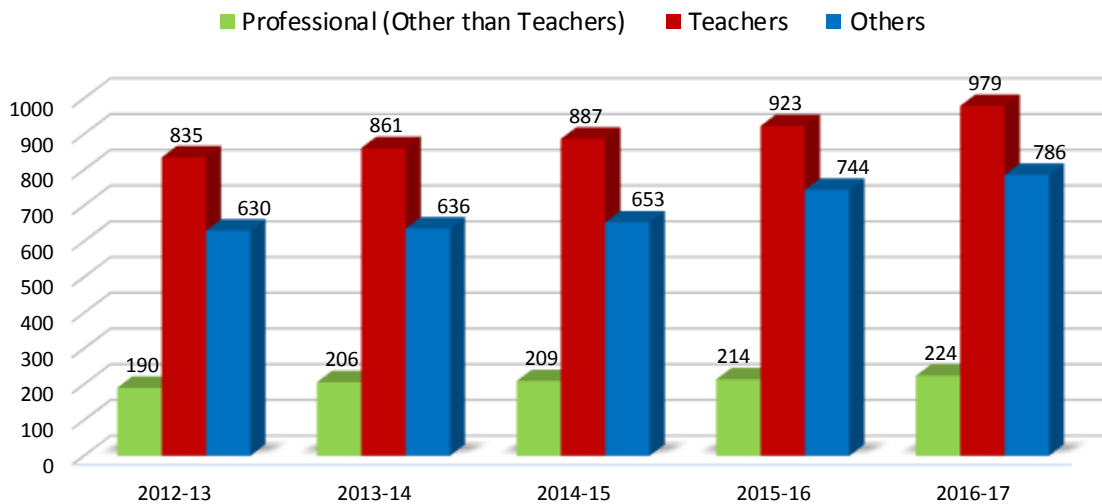
## Staffing History

	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Professional</b> (Superintendent, Assistant Superintendents, Directors, Other Professional, Principal, Assistant Principal, Counselor, Librarian, Nurse)	190	206	209	214	224
<b>Teachers</b> (Teacher - Secondary, Elementary, Special Education)	835	861	887	923	979
<b>Other</b> (Paraprofessional, Food Service, Bus Driver, Hourly, Other)	630	636	653	744	786
<b>Total</b>	<b>1,655</b>	<b>1,703</b>	<b>1,749</b>	<b>1,881</b>	<b>1,989</b>
<b>Student Enrollment</b>	13,411	13,709	14,065	14,555	14,957
<b>Staffing Ratios:</b>					
Teaching Staff	16.1	15.9	15.9	15.8	15.3
Total Staff	8.1	8.0	8.0	7.7	7.5

Source TEA PEIM Standard Reports

2016-17 reflects the projected number not actual

## History Comparison



# Salary and Benefit Increases

Outside economic factors drive much of what goes on fiscally in Wylie ISD. Collin County, in general, is considered a fast growing area. Property values, one of the key variables in public education funding, have increased in the majority of school districts across the state. In 2016, property values increased by 14.5% for Wylie ISD. This is the highest since 2007.

The largest single component of a school district's operating budget (approximately 85%) is its salary and benefit costs. New resources in these districts applied to salary and benefit increases place economic pressures on Wylie ISD whether or not its property values increase at an equivalent rate. The Board of Trustees, Superintendent, and Assistant Superintendents annually identify salary and benefits as one of the most important budget goals. Recruiting and retaining highly qualified staff for all positions is critical to the overall success and performance of our District.





## Academic Programs (cont.)

The junior high schools are grades 7-8. Required courses beyond the core subjects include technology and fine arts. Eighth graders may take Algebra 1 and Spanish I for high school credits. A wide variety of electives are offered at the junior high school level. They include STEM, Career Investigation, Leadership, Spanish I (1 high school credit), Band, Theatre, Art, Athletics, and Advanced Technology courses. Special needs students receive assistance through Alpha phonics, Special Education, Speech Therapy and English as a Second Language.

The high schools include Wylie High School, Wylie East High School, and Achieve High School. Wylie High School and Wylie East High School include grades 9-12. These high schools focus on student opportunities and success for future beyond Wylie ISD. In addition to a wide variety of academic offerings, high school students may also enroll in dual credit college courses offered by Collin College. Additional course offerings include advanced placement courses, culinary arts, broadcast journalism, architectural design, music theory, and many other career and technology courses.

The Achieve High School currently serves students in grades 9-12 who desire a different high school experience. Students complete the same graduation requirements 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 Achieve High School.





# Academic Assessment

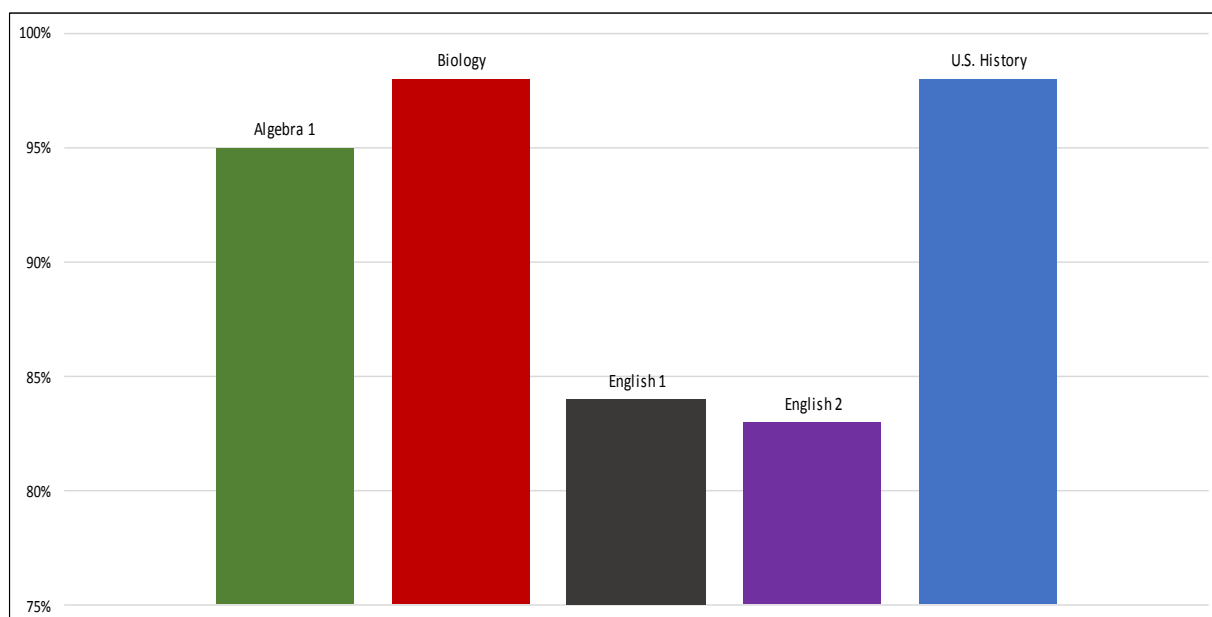
## State of Texas Assessment of Academic Readiness

The STAAR test replaced the Texas Assessment of Knowledge and Skills for grades 3-9 starting in the 2011-2012 school year. In 2012-13, students in grade 10 took STAAR as well. The phase in of STAAR was 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 is more rigorous than previous state tests. STAAR graduation requirements apply to students entering ninth grade starting in the 2011-2012 school year.

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

**Table 19**

<b>Spring 2016 STAAR End of Course Satisfactory Results</b>	
Algebra 1	95%
Biology	98%
English 1	84%
English 2	83%
U.S. History	98%



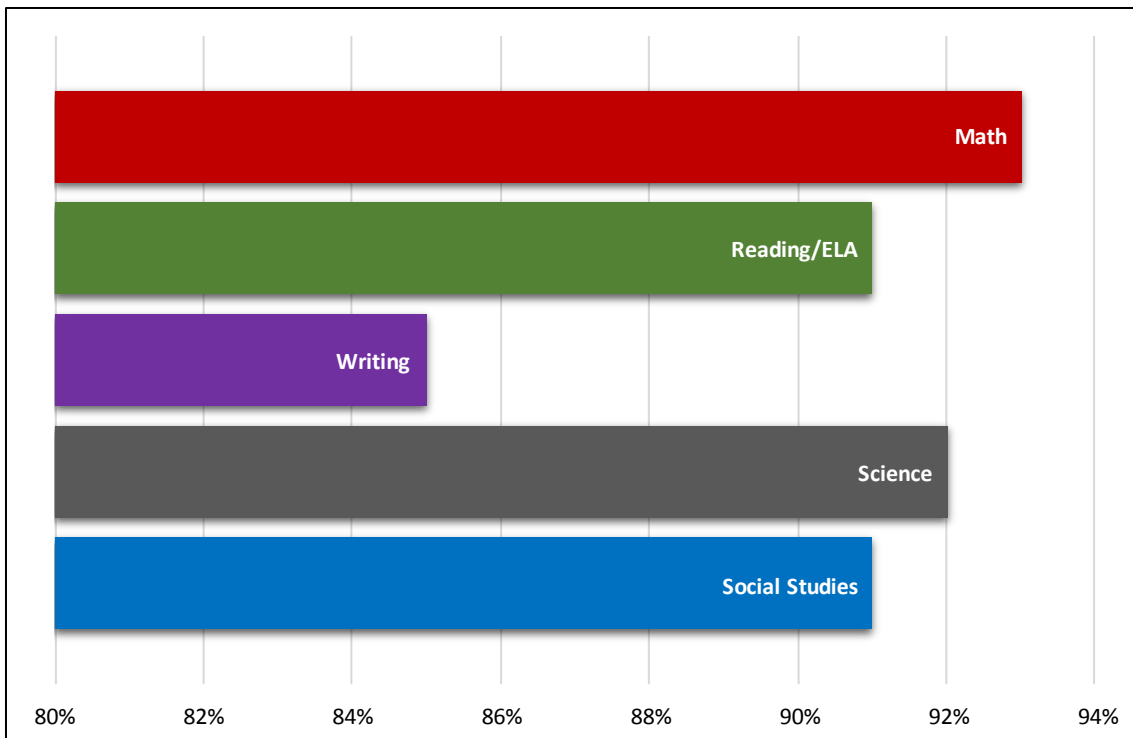
# Academic Assessment (Cont.)

## State Assessment System

Wylie ISD students have performed well on standardized tests in the past and are expected to do well on the STAAR/TAKS exam this spring. For those students who do not meet the state standards on the STAAR, in school tutoring programs, and if necessary, summer school programs are already planned to help students pass the required STAAR EOC assessments.

**Table 20**

2016 STAAR Results	
Math	93%
Reading/ELA	91%
Writing	85%
Science	92%
Social Studies	91%



# Academic Assessment (Cont.)

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

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

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

The PSAT/NMSQT measures:

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

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

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

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

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



## Academic Assessment (Cont.)

**Table 21  
PSAT Historical Data 2011-2016**

	2011-12	2012-13	2013-14	2014-15	2015-16
<b>Critical Reading</b>					
11th Grade	50.2	54.0	50.7	50.2	50.0
10th Grade	41.4	42.6	43.0	42.6	47.0
<b>Math</b>					
11th Grade	55.1	55.9	51.8	50.3	50.0
10th Grade	45.5	43.9	43.8	43.6	46.0
<b>Writing Skills</b>					
11th Grade	48.8	51.6	48.3	48.7	49.0
10th Grade	39.1	39.8	41.6	40.1	45.0
<b>National Merit Awards</b>					
Merit Finalists	1	1	0	0	0
Semi-Finalists	0	2	0	1	2
Commended Students	4	6	1	2	8
Achievement Program	0	3	2	1	0
Hispanic Recognition	2	3	3	3	1

# Academic Assessment (Cont.)

## **SAT—Scholastic Aptitude Test**

The SAT Reasoning Test is the nation's most widely used admissions test among colleges and universities. It tests each student's 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 22**

## **SAT Historical Data 2012-2016**

	Critical Reading			Math			Writing		
Year	Nat'l	State	District	Nat'l	State	District	Nat'l	State	District
2016	494	466	495	508	478	509	482	449	470
2015	495	470	499	511	486	513	484	454	473
2014	496	477	497	514	499	529	488	461	473
2013	496	474	486	514	499	519	488	461	463
2012	497	479	485	514	502	517	489	465	460

## Academic Assessment (Cont.)

### **ACT—American College Test**

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

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

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

**Table 23**

### **ACT Historical Data 2012-2016**

	Reading			Science			English			Math		
Year	Nat'l	State	District	Nat'l	State	District	Nat'l	State	District	Nat'l	State	District
2016	21.3	21	22.5	20.8	20.7	22.3	20.1	19.4	20.6	20.6	20.7	21.7
2015	21.4	21.1	22.3	20.9	21.0	22.3	20.4	19.8	20.7	20.8	21.1	21.9
2014	21.3	21.1	21.8	20.8	21.0	22.0	20.3	19.8	20.5	20.9	21.4	22.4
2013	21.1	21.0	22.2	20.7	20.9	22.3	20.2	19.8	20.9	20.9	21.5	23.1
2012	21.3	20.8	22.1	20.9	20.8	22.3	20.5	19.6	20.9	21.1	21.4	23.0

	Composite Scores		
Year	Nat'l	State	District
2016	20.8	20.6	21.9
2015	21.0	20.9	21.9
2014	21.0	20.9	21.8
2013	20.9	20.9	22.3
2012	21.1	20.8	22.2

# 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.

Under the new School Financial Integrity Rating System of Texas (FIRST), rating system, Wylie Independent School District received a rating of **SUPERIOR** for 2016. In addition, Wylie ISD scored 100 out of a possible 100 points.

Each school district must hold an announced public meeting to distribute the financial management report that explains the district's performance under each of the 15 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](http://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 the 84th Legislative Session has significantly impacted future revenue projections. Highlights from that session which impacts school finance:
  - Increase in homestead exemption from \$15,000 to \$25,000
  - Increase in basic allotment and Austin yield in school funding formulas
  - Reinstated the New Instructional Facilities Allotment which will benefit Wylie ISD with the opening of George W. Bush elementary school.
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.
5. The impact of the 85th Legislative Session starting January 2017.

Projections for the General, Debt Service and Student Nutrition funds for future budget years are listed on the following page. Detail information regarding Wylie ISD's future budget projections can be found in the Informational Section, pages 244-247.

# Future Budget Years (Cont.)

Table 24

## Future Budget Projections (Millions)

<b>General Fund</b>						
	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20
Revenues	122.5	125.0	127.1	127.1	127.9	129.0
Expenditures	(112.5)	(125.0)	(127.9)	(130.7)	(133.5)	(136.3)
Net	10.0	0.0	(0.8)	(3.6)	(5.6)	(7.3)
Other Sources	2.3	0.0	0.0	0.0	0.0	0.0
Other Uses	(5.6)	0.0	0.0	0.0	0.0	0.0
Net	(3.3)	0.0	0.0	0.0	0.0	0.0
Beginning Fund Balance	39.8	46.5	46.5	45.7	42.1	36.5
Ending Fund Balance	46.5	46.5	45.7	42.1	36.5	29.2
<b>Debt Service Fund</b>						
	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20
Revenues	25.4	26.5	22.9	26.5	27.0	27.5
Expenditures	(25.3)	(26.5)	(22.9)	(26.5)	(27.0)	(27.5)
Net	0.1	0.0	0.0	0.0	0.0	0.0
Beginning Fund Balance	24.0	24.1	24.1	24.1	24.1	24.1
Ending Fund Balance	24.1	24.1	24.1	24.1	24.1	24.1
<b>Student Nutrition Fund</b>						
	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20
Revenues	6.3	6.9	7.5	8.1	8.7	9.3
Expenditures	(6.3)	(6.9)	(7.5)	(8.1)	(8.7)	(9.3)
Net	0.0	0.0	0.0	0.0	0.0	0.0
Beginning Fund Balance	1.3	1.3	1.3	1.3	1.3	1.3
Ending Fund Balance	1.3	1.3	1.3	1.3	1.3	1.3

## Budget Contact

Individuals who have questions regarding this budget should contact Michele Trongaard, CPA, RTSBA Assistant Superintendent for Finance & Operations (972)429-3027 or via email [michele.trongaard@wylieisd.net](mailto: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,

A handwritten signature in black ink, appearing to read "David Vinson", written over a horizontal line.

David Vinson, Ph.D  
Superintendent

A handwritten signature in black ink, appearing to read "Michele Trongaard", written over a horizontal line.

Michele Trongaard, CPA, RTSBA  
Assistant Superintendent for Finance & Operations



# ORGANIZATIONAL SECTION



# The Wylie Independent School District

In the 1890s, the town of Wylie had been served by a small school with small funding primarily by the parents of the students. Ovid Birmingham noticed this problem and prompted the establishment of Wylie ISD in 1901-1902. Limits were set 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 approximately 14,950 students, the District serves the City of Wylie as well as surrounding communities of Sachse, Murphy, Lucas, Lavon and St. Paul.



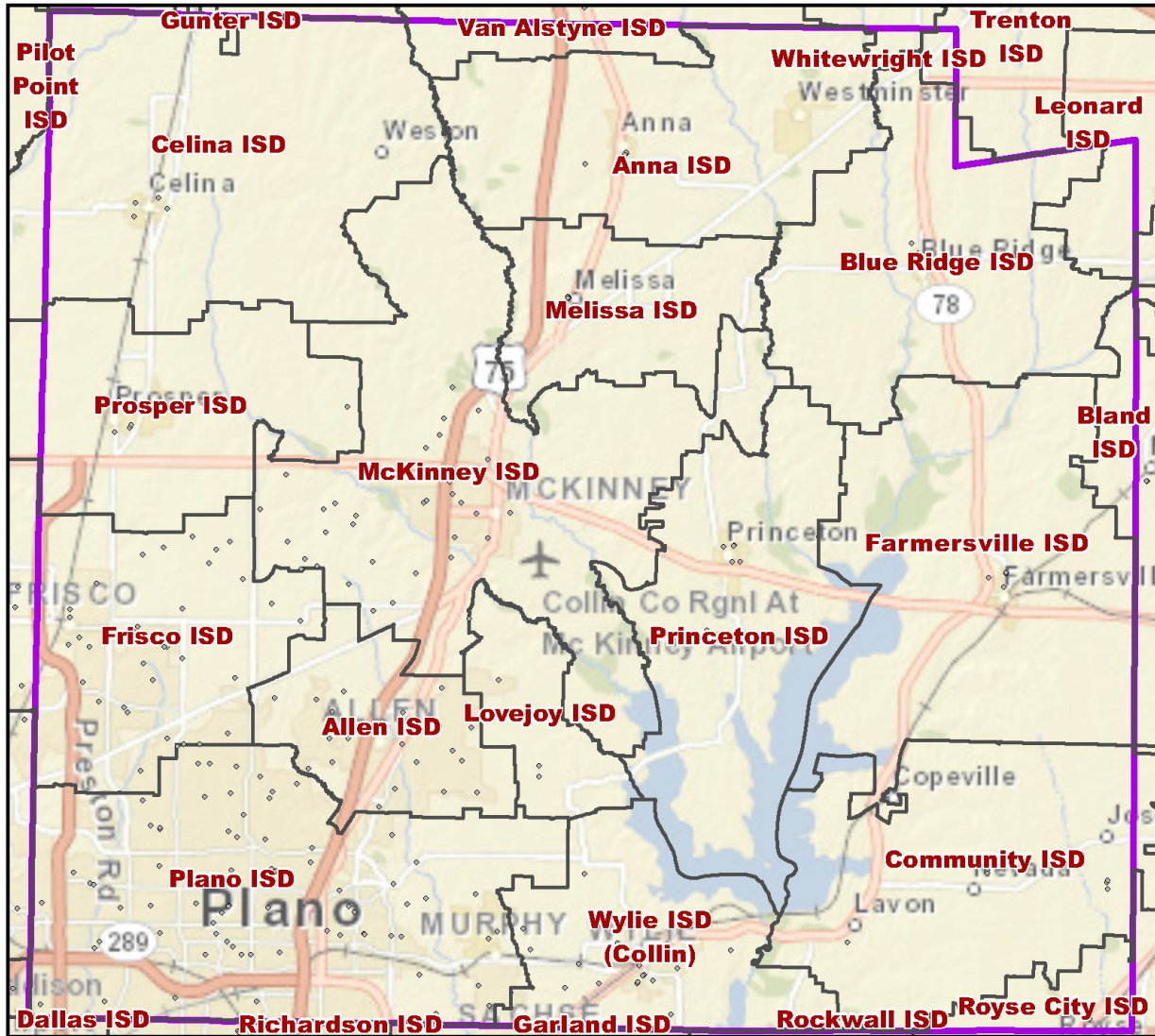
Many things have changed since the creation of the Wylie Independent School District. During most of its existence, Wylie was a rural farming community growing cotton, wheat and corn. The City of Wylie has grown by 220% over the past fifteen years according to 2010 U.S. Census data. The population increased from 15,132 in 2000 to approximately 48,000 in 2016.

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 is located on page 68 of this section.

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

# School Districts in Collin County

Table 25

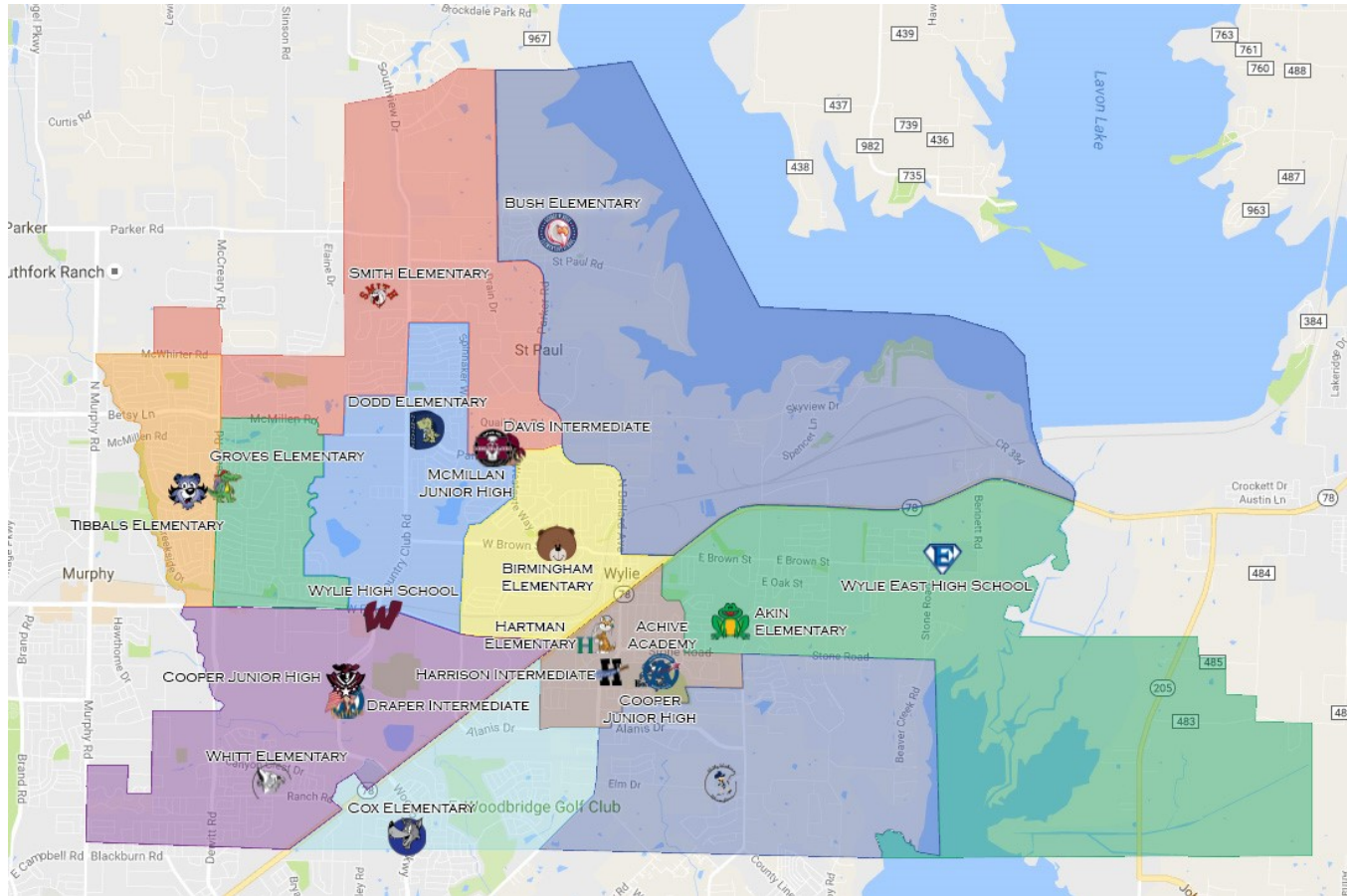




# Wylie ISD District Boundaries

## 2016-17 School Year

Table 26



**Mailing Address**  
P.O. Box 490, Wylie, TX 75098

**Physical Location**  
Educational Service Center; 951 S. Ballard Ave.; Wylie, TX 75098  
Telephone (972)429-3000  
Web Address: [www.wylieisd.net](http://www.wylieisd.net)

**Questions concerning school attendance boundaries should be directed to the Wylie ISD Public Information Officer.**

# Miss Pearl Birmingham Scholarship Fund

## ***About the Scholarship***

T.F. Birmingham of Tulsa, Oklahoma established the Pearl Birmingham Scholarship Fund in 1947, in order to comply with a request by his sister, Miss Pearl Birmingham, who died in 1946.

Miss Pearl, as her friends and students knew her, spent most of her life teaching school. She began her teaching career in Wylie where she taught first and second grades. Miss Pearl has been described as having been a "very quiet, unusually kind and pleasant person from a more than generous, happy, and religious family". In her will, she left 1,000 shares of common stock in the Standard Oil Company of Ohio to support an annual scholarship to be given to an outstanding Wylie High School graduate.



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

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

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

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

Selection of the scholarships winners are based on the following:

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

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

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

## **1940 and 1950 Trust Notes**

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

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

The funds are divided between the 1940 trust and the 1950 trust. The 1940 trust supports domestic economy & mechanical trades. The 1950 trust supports Advanced American History and Chemistry. The 1940 trust is 76.2% of the trust funds and income and the 1950 is 23.8% of the trust funds and income.

The term "covered courses" as set forth in the TRUSTS means courses offered by the Wylie Independent School District in manual training, domestic economy, advanced American History and Chemistry. The Trustees of the Fund shall determine which courses constitute "covered courses".

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

# Wylie ISD Enrollment

Table 27

	AKIN	BIRM	BUSH	COX	DODD	GROV	HART	SMITH	TIBB	WAT	WHITT	DIS	DRIS	HIS	BJHS	CJHS	MJHS	WEHS	WHS	AA	TOTAL
Early Enroll Speech / LEAP	0			6	7	0	18	3	0	0	0			1							35
BAU				0				2	0					2		2		6			14
Life Skills (Self Contained)	14	12	6	0	0	0			6	6	7	6	12	7				15			91
Transition to Life Program																				6	6
PPCD (Early Childhood)							60														60
Pre-Kindergarten							142														142
PreK-Bilingual							46														46
Head Start							0														0
Kindergarten	69	79	108	134	82	93	48	80	118	106	120										1,037
First	75	92	123	132	100	113	44	98	131	83	113										1,104
Second	78	103	113	134	113	106	38	108	125	98	124										1,140
Third	72	99	110	133	116	115	55	111	155	93	115										1,174
Fourth	81	103	93	132	115	127	41	112	117	90	151										1,162
Fifth											380	487	334								1,201
Sixth											382	482	332								1,196
Seventh															356	403	397				1,156
Eighth															364	409	344			4	1,121
Ninth																		484	643	20	1,147
Tenth																		499	633	43	1,175
Eleventh																		426	508	36	970
Twelfth																		403	513	25	941
<b>Total</b>	<b>389</b>	<b>488</b>	<b>553</b>	<b>671</b>	<b>533</b>	<b>554</b>	<b>492</b>	<b>514</b>	<b>652</b>	<b>476</b>	<b>630</b>	<b>768</b>	<b>981</b>	<b>676</b>	<b>720</b>	<b>812</b>	<b>743</b>	<b>1,833</b>	<b>2,297</b>	<b>136</b>	<b>14,918</b>

2015-16 Enrollment	14,501
Number Increase	443
Percentage Increase	3.05%

## As of 8-26-16

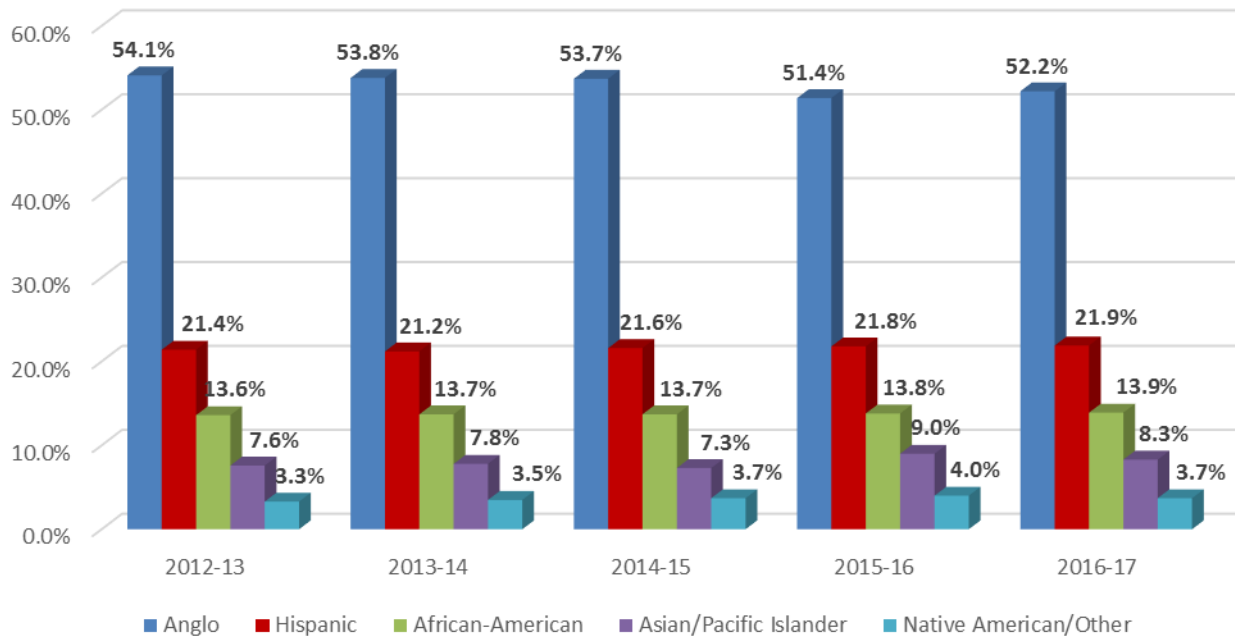


# Wylie ISD Enrollment (Cont.)

Table 28

## Student Ethnicity Percentages for Wylie ISD

	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Anglo</b>	54.1%	53.8%	53.7%	51.4%	52.2%
<b>Hispanic</b>	21.4%	21.2%	21.6%	21.8%	21.9%
<b>African-American</b>	13.6%	13.7%	13.7%	13.8%	13.9%
<b>Asian/Pacific Islander</b>	7.6%	7.8%	7.3%	9.0%	8.3%
<b>Native American/Other</b>	3.3%	3.5%	3.7%	4.0%	3.7%

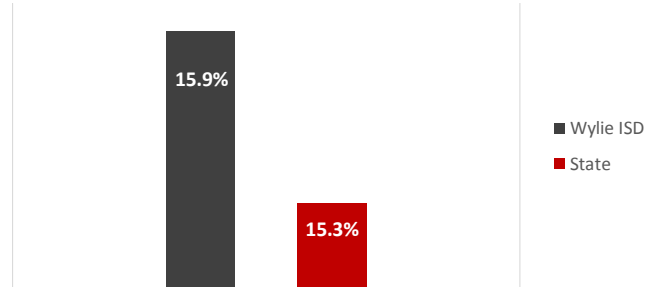


# Wylie ISD Enrollment (Cont.)

Table 29

## STUDENT TO TEACHER RATIO

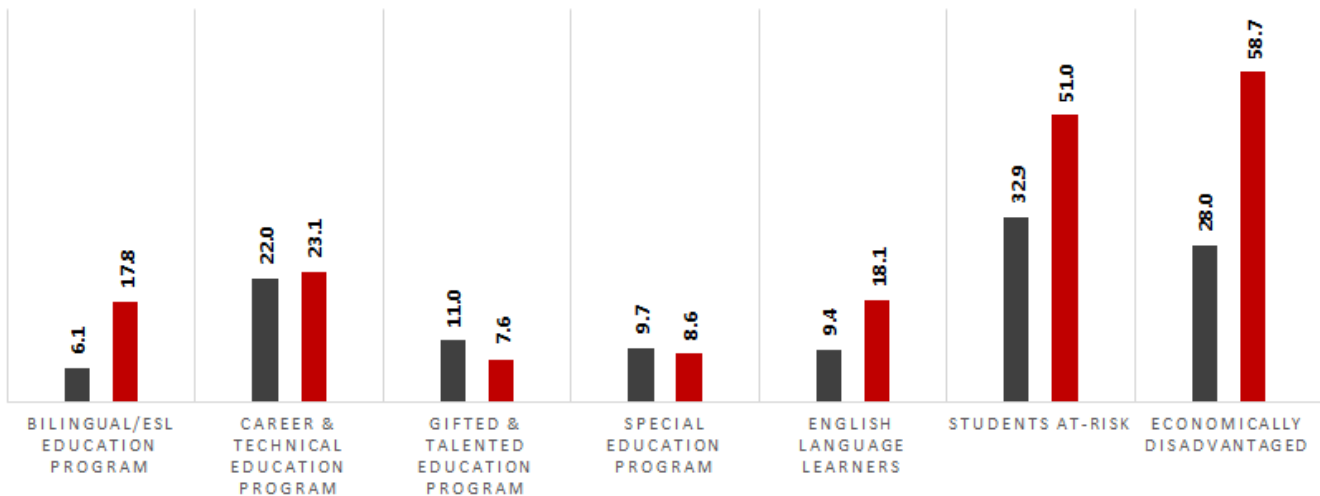
Avg. Student to Teacher Ratio	Wylie ISD	State
	15.9%	15.3%



Program/ Demographics	Bilingual/ ESL Education Program	Career & Technical Education Program	Gifted & Talented Education Program	Special Education Program	English Language Learners	Students At-Risk	Econ. Disadvan.
Wylie ISD	6.1%	22.0%	11.0%	9.7%	9.4%	32.9%	28.0%
State	17.8%	23.1%	7.6%	8.6%	18.1%	51.0%	58.7%

## STUDENTS BY PROGRAM/DEMOGRAPHICS

■ Wylie ISD ■ State



# Wylie ISD Contact Information

## ELEMENTARY SCHOOLS



P.M. Akin Elementary  
1100 Springwood  
Wylie, TX 75098  
972-429-3400



R.F. Hartman Elementary  
510 S. Birmingham St.  
Wylie, TX 75098  
972-429-3480



T.F. Birmingham Elementary  
700 West Brown  
Wylie, TX 75098  
972-429-3420



Rita Smith Elementary  
2221 FM 1378  
Wylie, TX 75098  
972-429-2540



Bush Elementary  
2000 Eagle Aerie Lane  
St. Paul, TX 75098  
972-429-2600



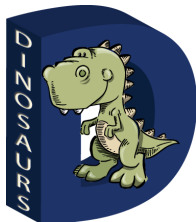
Harry and Retha Tibbals  
621 Waters Edge Way  
Murphy, TX 75094  
972-429-2520



Cheri L. Cox Elementary  
7009 Woodbridge Pkwy  
Sachse, TX 75048  
972-429-2500



Wally Watkins Elementary  
1301 Elm Drive  
Wylie, TX 75098  
972-429-2580



R.C. Dodd Elementary  
1500 Park Blvd.  
Wylie, TX 75098  
972-429-3440



Don Whitt Elementary  
7520 Woodcreek Way  
Sachse, TX 75048  
972-429-2560



R.V. Groves Elementary  
1100 McCreary Rd.  
Wylie, TX 75098  
972-429-3460

# Wylie ISD Contact Information (Cont.)

## INTERMEDIATE SCHOOLS



Bill F. Davis Intermediate  
950 Park Blvd  
Wylie, TX 75098  
972-429-3325



Al Draper Intermediate  
103 Hensley Lane  
Wylie, TX 75098  
972-429-3350



Ab Harrison Intermediate  
1001 S. Ballard St.  
Wylie, TX 75098  
972-429-3300

## JUNIOR HIGH SCHOOLS



Grady Burnett Junior High  
516 Hilltop Ln.  
Wylie, TX 75098  
972-429-3200



Frank McMillan Junior High  
1050 Park Blvd.  
Wylie, TX 75098  
972-429-3225



Raymond Cooper Junior High  
101 Hensley Road  
Wylie, TX 75098  
972-429-3250

## HIGH SCHOOLS



Wylie High School  
2550 W. FM 544  
Wylie, TX 75098  
972-429-3100



Wylie East High School  
3000 Wylie East Drive  
Wylie, TX 75098  
972-429-3150



Achieve Academy  
400 Pirate Drive  
Wylie, TX 75098  
972-429-2390

## FACILITIES

Wylie ISD Educational Service Center  
951. S. Ballard  
Wylie, TX 75098  
972-429-3000

Wylie ISD Support Center  
200 Pirate Drive  
Wylie, TX 75098  
972-429-2320

Wylie Stadium  
2550 W. FM 544  
Wylie, TX  
972-429-2350

Wylie ISD Transportation Center  
670 FM 1378  
Wylie, TX 75098  
972-429-2300



# Wylie ISD

## 2016-2017 Calendar

### FIRST SEMESTER

78 days

Aug 22 - Oct 14 (38 days)

Oct 17 - Dec 16 (40 days)

### SECOND SEMESTER


95 days

Jan 2 - Mar 17 (43 days)

Mar 20 - May 25 (52 days)

Get in TOUCH

 [www.wylieisd.net](http://www.wylieisd.net)

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### July 2016

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 4-8, 15, 22 & 29: District Closed

### August 2016

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 8-12: Professional Development  
Aug 15-19: Professional Development  
Aug 22: 1<sup>st</sup> Day of School  
Aug 22: 1<sup>st</sup> Term Begins

### September 2016

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 5: Labor Day  
Sept 14: Respect & Responsibility Day/  
Day of Hope

### October 2016

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: Day of Hope Follow-Up  
Oct 10: Fair Day  
Oct 14: 1<sup>st</sup> Term Ends  
Oct 17: 2<sup>nd</sup> Term Begins  
Oct 19: Unity Day  
Oct 24: Kickoff to Food Drive

### November 2016

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 11: Veterans Day  
Nov 21-25: Thanksgiving Break  
Nov 28: Wylie Way Christmas Begins

### December 2016

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 7: Relationships Day  
Dec 16: Early Release  
Dec 16: 2<sup>nd</sup> Term Ends  
Dec 19-30: Christmas Break

### January 2017

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 2: 3<sup>rd</sup> Term Begins  
Jan 16: Prof. Dev/Exchange Date

### February 2017

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 8: Grit & Preparation Day  
Feb 20: Professional Development  
Feb 22: Grit & Preparation Day Follow-Up  
Feb 27-Mar 3: College Week

### March 2017

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 3: 3<sup>rd</sup> Term Ends  
March 6-10: Spring Break  
March 13: 4<sup>th</sup> Term Begins

### April 2017

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 5: Ripples of Hope  
April 14-17: Easter Break  
April 17: 1<sup>st</sup> Bad Weather Day  
April 19: Day of Gratitude

### May 2017

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 1-5: Teacher Appreciation Week  
May 19: Day of Celebration  
May 25: Last Day/Early Release/4<sup>th</sup> Term Ends  
May 26: Prof. Dev./2<sup>nd</sup> Bad Weather Day  
May 29: Memorial Day  
May 30: Work/Exchange Date

### June 2017

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 2,9,16,23,30: District Closed

### PROFESSIONAL DEVELOPMENT AND STUDENT HOLIDAYS

August 8-12  
August 15-19  
January 16 (Exchange Date)  
February 20  
May 26  
May 30 (Exchange Date)

### HOLIDAYS

July 4: Independence Day  
September 5: Labor Day  
October 10: Fair Day  
Nov 21-25: Thanksgiving Break  
Dec 19-30: Christmas Break  
March 6-10: Spring Break  
April 14-17: Easter Break  
May 29: Memorial Day

### MODIFIED SUMMER WORK DAYS

Summer office hours will be Monday - Thursday 8:00 a.m. - 4:30 p.m.\*

\*Effective May 30, 2017 Wylie ISD will close each Friday through July 26, 2017. In addition, the District will be closed the week of July 3-7, 2017.

### CORE VALUES FOCUS BY 9 WEEKS

1<sup>st</sup>: Respect & Responsibility  
2<sup>nd</sup>: Caring & Giving  
3<sup>rd</sup>: Grit & Preparation  
4<sup>th</sup>: Gratitude & Celebration

### EARLY RELEASE DAYS

December 16, 2016  
May 25, 2017

Start/Stop of Terms

Wylie Way Days



# WYLIE ISD FAST FACTS

## Board of Trustees

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

School board meetings are normally 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 Avenue. Meetings are open to the public and all interested persons are encouraged to attend. Agendas are available on the Wylie ISD website 72 hours prior to each meeting.

## Enrollment Requirements

Kindergarten students must be five years old by September 1 of the current school year. A birth certificate and immunization record are required to register. A first-grader must be age six by September 1 of the current year unless he/she has completed public kindergarten in another state. First-graders who were not enrolled in Wylie ISD must present a birth certificate and immunization record at registration.

Students moving into the district should register at their attendance area school by bringing immunization records, their last report card, and other records from previous schools. Students are placed age appropriately when entering Wylie ISD for the first time. Wylie ISD accepts transfer students only under extenuating circumstances based on capacity at individual campuses. Parents should contact the Superintendent's office for details.

## Administration Directory

Superintendent's Office 972.429.3005	Maintenance Department 972.429.2320
Academic and Career Connections 972.429.3015	Special Education Department 972.429.2363
Athletics Department 972.429.2400	Special Services Department 972.429.2383
Benefits Department 972.429.3046	Staff Development 972.429.3065
Communications & Community Relations 972.429.3012	Student Nutrition Department 972.429.2330
Curriculum and Instruction 972.429.3007	Technology Department 972.429.3021
Finance Office 972.429.3011	Transportation Department 972.429.2300
Fine Arts Department 972.429.3022	Wylie ISD Education Foundation, Inc. 972.429.3025
Human Resources and Student Services 972.429.3009	

## 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 State Health Services (TDSHS) is submitted by the student's parent/guardian. This form must be obtained directly from TDSHS. Newcomers to Texas must present a complete immunization record upon enrollment.

## Cafeteria Service Lunch Prices

Elementary Schools	\$2.50
Intermediate Schools	\$2.50
Junior High Schools	\$2.60
High Schools	\$2.85
Breakfast (all schools)	\$1.50

## Campus Directory

Akin Elementary 972.429.3400	Dodd Elementary 972.429.3440	Tibbals Elementary 972.429.2520
Birmingham Elementary 972.429.3420	Groves Elementary 972.429.3460	Watkins Elementary 972.429.2580
Bush Elementary 972.429.2600	Hartman Elementary 972.429.3480	Whitt Elementary 972.429.2560
Cox Elementary 972.429.2500	Smith Elementary 972.429.2540	
Davis Intermediate 972.429.3325	Draper Intermediate 972.429.3350	Harrison Intermediate 972.429.3300
Burnett Junior High 972.429.3200	Cooper Junior High 972.429.3250	McMillan Junior High 972.429.3225
Wylie East High School 972.429.3150	Wylie High School 972.429.3100	Achieve Academy 972.429.2390

For more information about the Wylie Independent School District, please contact your school principal or the Wylie ISD Communications/Community Relations Office

951 South Ballard Avenue  
P.O. Box 490  
Wylie, TX 75098

Phone: 972.429.3000  
Fax: 972.442.5368  
www.wylieisd.net

# UNIFIED FOR EXCELLENCE

# Organizational Structure

The District's organizational hierarchy begins with the "Team of Eight" which consists of seven elected Board of Trustees and the Superintendent. The Superintendent is the Chief Executive Officer and is responsible for the day-to-day management of the District. The Superintendent's Leadership Team consists of the divisions of Finance, Human Resources/Student Services, Curriculum & Instruction, Technology, Community Relations, Operations, Athletics, and Campus Principals. Each of these divisions specialize in providing leadership and services for their relevant functions.

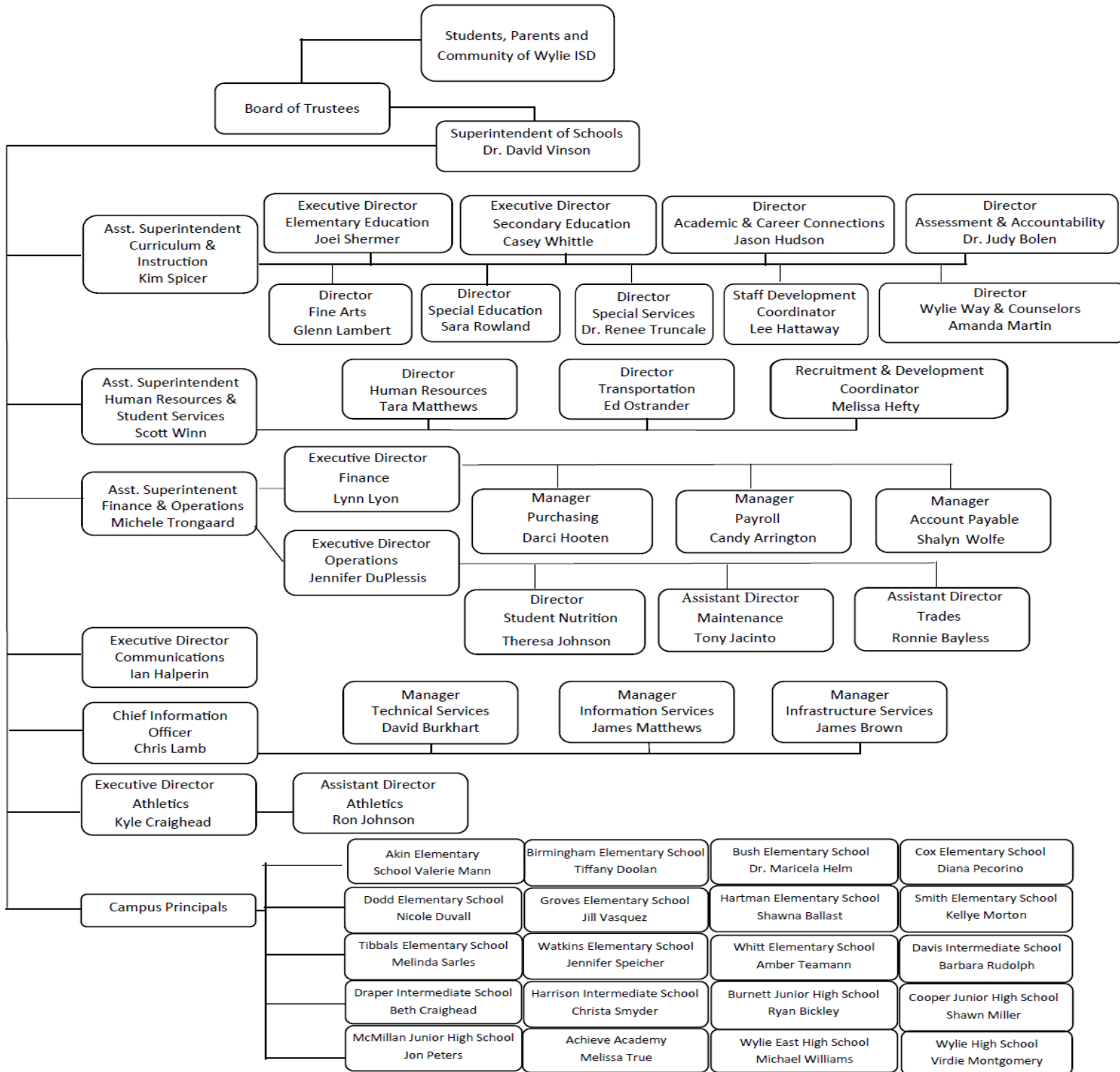
The purpose of the entire organizational structure is to support the instruction of students taking place at each campus. Campus leadership reports directly to the Superintendent and is comprised of a principal and at least one assistant principal. The 2016-17 organizational chart for Wylie ISD is illustrated on the following page.





# Organizational Structure (Cont.)

## WYLIE ISD Organizational Structure



# WISD Board of Trustees and Superintendent



## ***Heather Leggett*** ***Board President***

**Bio:**

Occupation: Teacher/Stay at Home Parent  
Place 5 , Elected 2010  
Term Expires November 2018

**Major Focus as a Trustee:**

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



## ***Tom Westhora*** ***Board Vice-President***

**Bio:**

Occupation: VP of Sales and Marketing for One Guard Home Warranties  
Place 1, Elected 2011  
Term Expires November 2018

**Major Focus as a Trustee:**

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

# WISD Board of Trustees and Superintendent

## **Joe Stooksberry** **Board Secretary**

**Bio:**

Occupation: Accounting Manager  
Firetrol Protection Systems, Inc.  
Place 6, Elected 2010  
Term Expires November 2018

**Major Focus as a Trustee:**

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



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## **Lance Goff** **Board Member**

**Bio:**

Occupation: Assistant Vice President  
Philadelphia Insurance  
Place 4, Elected 2008  
Term Expires November 2016

**Major Focus as a Trustee:**

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



## WISD Board of Trustees and Superintendent



### ***Stacie Gooch Board Member***

**Bio:**

Occupation: Realtor, Ebby Holliday  
Place 7, Elected 2007  
Term Expires November 2016

**Major focus as a Trustee:**

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



### ***Barbara Goss Board Member***

**Bio:**

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

**Major Focus as a Trustee:**

"Continuing to address the educational needs of our students while keeping an eye on the financial impact to our citizens by operating in a fiscally responsible manner."

# WISD Board of Trustees and Superintendent

## ***Mitch Herzog Board Member***

**Bio:**

Occupation: Commercial Real Estate  
Place 2, Elected 2011  
Term Expires November 2018

**Major Focus as a Trustee:**

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



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## ***Dr. David Vinson, Ph.D. Superintendent of Schools The Superintendent's Philosophy***

“Students should graduate from high school with a plan and a purpose. Schools should equip students with the core ethical values necessary to make our community, state, and nation both intelligent and morally responsible. Our communities should perceive school as a resource and partner that develops future citizens with a global work ethic and skill level that is competitive in the United States and abroad.”





# Financial Structure & Basis of Accounting

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

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## Summary Statement of Principles of Accounting and Reporting

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

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

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

### **Governmental Funds**

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

### **Governmental Funds (cont.)**

- (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.)

## ***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 un-matured 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.

**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 un-matured 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 inter-fund receivable and payable arise.



# Financial Structure & Basis of Accounting (Cont.)

## 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.

## 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.

# Financial Structure & Basis of Accounting (Cont.)

**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.

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

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

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

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

- Are not consumed as a result of use.
- Have a useful life of at least one year and a per unit cost of \$5,000 or more.
- Can be controllable, identified by a permanent or assigned number or label, and be reasonably accounted for through a fiscal inventory system. Groups of like items may be included in the inventory system.

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

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

**Budgetary Basis of Accounting** - The budgetary basis of accounting is consistently applied in

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

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.

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

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

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

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

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

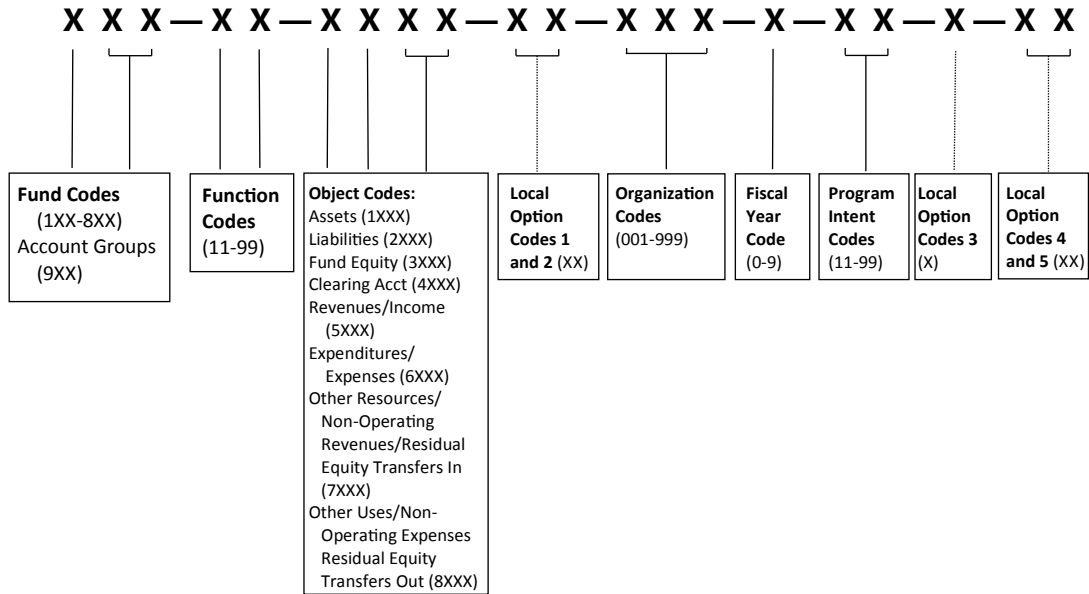
Monies collected in advance and the property tax levy recorded in the school District's opening budget entries are recorded as deferred revenues. They are recognized as revenues in the accounting period to which they apply.

Expenditures/expenses for insurance and similar services extending over more than one accounting period are allocated between or among accounting periods where appropriate.

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

# Account Code Structure

**Table 31**



—————	Indicates a mandatory code for State reporting purposes
.....	Indicates a code that may be used at local option

**Fund Code** XXX-XX-XXXX-XX-XXX-X-XX-X-XX

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

**Example:**

A Special Revenue Fund could be coded 211. The 2 indicates the Special Revenue Fund, the 11 specifies ESEA, Title I, Part A - Improving Basic Programs.

## Account Code Structure (Cont.)

### **Fiscal Year Code**   XXX-XX-XXXX-XX-XXX-~~X~~-XX-X-XX

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

#### **Example:**

For the 2016-17 fiscal year of the school district, a 7 would denote the fiscal year.

An ESEA, Title I, Part A—Improving Basic Programs grant for the project year from July 1, 2015 through June 30, 2016 would be indicated by a 6. A grant for the project year from July 1, 2016 through June 30, 2017 would be indicated by a 7. Therefore, 10 months of the ESEA, Title 1, Part A—Improving Basic Programs grant expenditures would be accounted for under project year 6 and 2 months would be accounted for under project year 7.

### **Program Intent Code**   XXX-XX-XXXX-XX-XXX-X-~~XX~~-X-XX

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

#### **Example:**

An entire class of physics is taught at the basic level. Program intent code 11 would designate Basic Education Services.

### **Optional Code 3**   XXX-XX-XXXX-XX-XXX-X-XX-~~X~~-XX

A single code that is used at the local option

### **Optional Codes 4 and 5**   XXX-XX-XXXX-XX-XXX-X-XX-X-~~XX~~

An optional 2 digit code that may be used by the district to further describe the transaction.

# Account Code Structure (Cont.)

## **Function Code**   xxx-**XX**-xxxx-xx-xxx-x-xx-x-xx

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

### **Example:**

The function "Health Service" is coded 33. The first 3 specifies Support Services - Student (Pupil) and the second 3 is Health Services.

## **Object Code**   xxx-xx-**XXXX**-xx-xxx-x-xx-x-xx

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

### **Example:**

Money received for current year taxes is classified in account 5711. The 5 denotes revenue, the 7 shows Local and Intermediate Sources, the 1 denotes local real and personal property taxes revenue and the final 1 specifies current year levy.

## **Optional Codes 1 and 2**   xxx-xx-xxxx-**XX**-xxx-x-xx-x-xx

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

## **Organization Code**   xxx-xx-xxxx-xx-**XXX**-x-xx-x-xx

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

### **Example:**

Expenditures for a high school might be classified as 001. This is a campus organization code that is defined in the Texas School Directory for that high school.

# Account Code Structure (Cont.)

## Fund Codes

Table 32

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	480	BIRM GRAVESIDE 1940
205	HEAD START	481	ADVANCED TECHNOLOGY
206	TITLE IIIB ED FOR HOMELESS	482	CAD
211	TITLE I PART A BASIC PROGRAM	483	APPLIED COMPUTER TECHNOLOGY
224	IDEA B FORMULA SP. ED.	484	HEALTH SCIENCE TECHNOLOGY
225	IDEA B PRESCHOOL SP. ED.	485	CONSTRUCTION TECHNOLOGY
240	FOOD SERVICE	486	MEDIA TECHNOLOGY
244	CARL PERKINS VOC ED.	487	WELDING TECHNOLOGY
255	TITLE II	488	CHILD MANAGEMENT
262	ENHANCED EDUCATION THRU TECHNOL	489	ADVANCED CHEMISTRY
263	TITLE III LEP	490	HOSPITALITY AND TOURISM
392	NON ED COMMUNITY BASED SP ED	491	CULINARY ARTS, FOOD PRODUCTION
393	TX SUCCESSFUL SCHOOLS PROGRAM	492	FAMILY AND CONSUMER SCIENCE
394	PEP GRANT	493	AGRICULTURE SCIENCE
397	AP INCENTIVE	494	BIRMINGHAM LECTURE SERIES
404	STUDENT SUCCESS INITIATIVE	495	LEADERSHIP MANAGEMENT
410	STATE TEXTBOOKS	496	ADVANCED US HISTORY
411	TECHNOLOGY FUND	497	PRINCIPLES OF TECHNOLOGY
429	DATE GRANT/READY TO READ	498	EDUCATION FOUNDATION GRANT
461	CAMPUS ACTIVITY	499	BIRMINGHAM PROJECTS CLEARING



# Account Code Structure (Cont.)

## Fund Codes (cont.)

### Debt Service

511	DEBT SERVICE		599	DEBT SERVICE
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### Capital Projects

618	CONSTRUCTION FUND 2000 BOND ISSUE		626	CONSTRUCTION FUND SALE 2010
621	CONSTRUCTION FUND SALE 2004		627	BOND ISSUE 2012
622	CONSTRUCTION FUND SALE 2005		628	CONSTRUCTION FUND SALE 2014
623	CONSTRUCTION FUND-INTEREST PR		650	HAIL DAMAGE
624	CONSTRUCTION FUND SALE 2006		680	CAPITAL PROJECTS
625	CONSTRUCTION FUND SALE 2007		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 SCHOLAR- SHIP		865	STUDENT ACTIVITY

### General Capital Assets and Long-Term Debt

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

## Function Codes

### **11 Instruction**

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

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

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

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

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

### **21 Instructional Leadership**

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

### **23 School Leadership**

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

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

# Account Code Structure (Cont.)

## Function Codes (cont.)

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

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

### **32 Social Work Services**

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

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

### **33 Health Services**

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

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

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

### **35 Food Services**

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

### **36 Extracurricular Activities**

This function is used for expenditures and expenses for school-sponsored activities outside the school day. These activities are generally designed to provide students with experiences such as motivation and the enjoyment and improvement of skills in either a competitive or noncompetitive setting.

# Account Code Structure (Cont.)

## Function Codes (cont.)

### **36 Extra-Curricular (cont.)**

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

### **41 General Administration**

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

### **51 Plant Maintenance & Operations**

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

### **52 Security and Monitoring Services**

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

### **53 Data Processing Services**

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

# Account Code Structure (Cont.)

## Function Codes (cont.)

### **61 Community Services**

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

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

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

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

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

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

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

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

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

### **99 Other Intergovernmental Charges**

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

# Account Code Structure (Cont.)

**Table 33**

## Object Codes - Revenue

### Local Revenue

5711	TAXES, CURRENT YEAR	5739	TUITION AND FEES
5712	TAXES, PRIOR YEAR	5741	EARNINGS FROM PERMANENT FUNDS
5713	FSP - INCENTIVE AID	5742	EARNINGS FROM INVESTMENT
5716	PENALTY AND INTEREST	5743	RENT
5719	OTHER TAX REVENUE	5744	GIFTS AND BEQUESTS
5721	REVENUES FROM SALE OF WADA	5745	INSURANCE RECOVERY
5729	REV.FROM SVCS.TO OTHER DIST.	5746	TAX INCREMENT FUND
5735	STUDENT TRANSFER TUITION	5748	MISC REVENUE
5736	SUMMER CAMP TUITION	5749	OTHER REV FROM LOCAL SOURCES
5737	SUMMER SCHOOL TUITION	5751	FOOD SERVICE ACTIVITY
5738	PARKING FEES	5752	ATHLETIC ACTIVITY

### 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.)

**Table 34**

6121	EXTRA DUTY PAY- PARA-PROFESSIONALS	6146	TEACHER RETIREMENT SYSTEM OF TEXAS
6125	SALARIES - PARA-PROFESSIONAL	6148	LEAVE/VACATION PAYOFF
6126	SALARIES- PART TIME/TEMPORARY	6149	OTHER EMPLOYEE BENEFITS
6131	CONTRACT BUYOUTS	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	6395	INVENTORIED SUPPLIES
6321	TEXTBOOKS	6396	TRAINING SUPPLIES
6328	LIBRARY BOOKS	6397	OFFICE SUPPLIES/ATHLETICS
6329	READING MATERIALS	6398	GENERAL SUPPLIES
6339	TESTING MATERIALS	6399	TECH EQUIPMENT AND SUPPLIES



## Account Code Structure (Cont.)

### Object Codes - Expenditures (cont.)

Other Operating Costs			
6411	TRAVEL & SUBSISTENCE-EMPLOYEE	6439	ELECTION EXPENDITURES
6412	TRAVEL & SUBSISTENCE - STUDENT	6449	DEPRECIATION EXPENSE
6413	STIPENDS - NON-EMPLOYEES	6491	PAYMENTS TO DISTRICTS FROM CED
6419	TRAVEL & SUBSISTENCE - BOARD M	6492	PAYMENTS TO FISCAL AGENTS SSA
6425	PROPERTY INSURANCE	6493	PAYMENTS TO MEMBERS - SSA
6426	LIABILITY INSURANCE	6494	RECLASSIFIED TRANSPORTATION
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 35**

**Function/Fund Code Matrix**

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

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

Fun	196	199	205	206	211	224	225	240	244	263	287	392	397	410	415	429	461	478-497	511	621-628	821	865	
Function	Local Grant & Awards	General Fund	Head Start	TX Step	Title 1 Basic	IDIA Part B Formula	IDIA Part B Preschool	Food Services	Vocational	Title 3 LEP	Education Jobs Grant	Non-Ed Community	Advanced Placement	State Textbook	Kindergarten/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 36**  
**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.

XXX-XX-XXXX.XX-XXX-XXX

Program Intent Function	11 Instruction	21 Gifted & Talented	22 Career & Technology	23 Special Education	24 Compensatory	25 ESL/ELL/ Bilingual	26 Nondisciplinary AEP	28 Disciplinary AEP	30 Accelerated Instructor	31 High School Allotment	32 Pre- Kindergarten	33 Pre-K Special Education	34 Pre-K Compensatory	35 Pre-K Bilingual Education	91 Athletics	99 Generic
11 Instructional	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		
12 Instructional Resources and Media Services	✓	✓	✓	✓	✓	✓		✓								
13 Instructional Staff Development	✓	✓	✓	✓	✓	✓	✓	✓								✓
21 Instructional Leadership	✓	✓	✓	✓	✓	✓										✓
23 Campus Leadership					✓		✓	✓								✓
31 Guidance, Counseling & Evaluation		✓	✓	✓	✓	✓	✓	✓								✓
32 Social Work Services																✓
33 Health Services				✓												✓
34 Pupil Transportation																✓
35 Student Nutrition																✓
36 Extra-Curricular Activities															✓	✓
41-99 All Others							✓	✓								✓

# Significant Financial Policies & Procedures

## Cash Management

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

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

The Board of Trustees has adopted a written investment policy regarding investment of funds as defined by the Public Funds Investment Act (latest Amendment). This policy authorizes the District to invest in:

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

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

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

# Significant Financial Policies & Procedures (cont.)

## 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 AA<sub>2</sub>. A financial advisor is employed to assist the District in managing its debt.

As of June 30, 2016, the District had \$665,060,000 in outstanding general obligation bonds. The outstanding debt represents 16.76% of the District's total taxable wealth. This percentage is typical for fast growing districts.

## 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 reserve policy of the district shall be the maintenance of a minimum of one and one-half (1-1/2) months of operating funds in reserve. It is the goal of the District, that, where possible, two and one-half (2-1/2) months of operating funds reserves shall be available.

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.

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.

# Significant Financial Policies & Procedures (Cont.)

## Risk Management

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

Additional risk management information is presented on page 262 in the Informational Section .

## 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 the Education Department General Administrative Regulations (EDGAR).





# Budget Policies & Development Procedures

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

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

The District-Wide Educational Improvement Council (DWEIC) aligns its performance goals and objectives annually with Board goals and budget directives and is presented to the Board for approval in October each year. 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

2016-2017

Accountability Rating: Met Standard



Public Presentation Date: October 17, 2016

## **Mission Statement**

The mission of the Wylie Independent School District is to sustain a culture of high expectations while valuing unity, relationships, and trust.

## **Vision**

*UNIFIED FOR EXCELLENCE*

## **Core Beliefs**

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

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# Comprehensive Needs Assessment

## Demographics

### Demographics Summary

Wylie Independent School District, a fast growing school system in southern Collin County, 24 miles northeast of metropolitan Dallas and its cultural, educational and recreational amenities. Covering 41 square miles, the district of more than 15,000 students serves the City of Wylie as well as families in the surrounding communities of Sachse, Murphy, Lucas, Lavon and St. Paul. Wylie ISD has 20 campuses including one 6A and one 5A high school, one alternative high school, three junior high schools (grades 7 and 8), three intermediate schools (grades 5 and 6) and eleven elementary campuses (grades Pre-K through 4). WISD had the 13th most annual closings among all DFW school districts from third quarter 2015 to the second quarter of 2016. Growth in the eastern section of the district continues to increase. The districts breakdown by ethnicity is 21.8% Hispanic/Latino; .7% American Indian or Alaskan Native; 8.6% Asian; 14% African American; 2% Hawaiian or Other Pacific Islander; 54.1% White and 3.2% Two or More Races. Students served by Special Education Services are 9.4%. The district's English Language Learner served are 10.15%; Economically Disadvantaged 27.09%; Gifted/Talented 11.06%. 194 students were enrolled in Preschool. 3,362 students are served in the Career and Technical Department. 33.27% of the students are counted at risk. 2836 of students were served at five school wide Title I campus. Teachers in the district are made up of the following ethnicities, 76.9% White, 15.1% Hispanic, 4.8% Black and 3.1% Other.

### Demographics Strengths

The community has a strong reputation for providing a quality education. Mobility is not high for this district while growth continues and property values continue to rise. While becoming a more diverse community, the population strongly supports the school district and in many instances new arrivals moved to the area for the school system

### Demographics Needs

Wylie will continue to search for the best teachers available while being aware of the need for matching the demographics of teachers to students.

## Student Achievement

### Student Achievement Summary

Junior Highs and High Schools were eligible for seven possible distinctions this year. Wylie High received five, Wylie East received one, the most difficult to achieve. Cooper received six, McMillan three and Burnett five.

Intermediates were eligible for six possible distinctions this year. Davis Intermediate received all six along with Draper receiving five.

Elementary schools were eligible for five possible distinctions this year, Akin Elementary received four with Groves, Whitt, and Hartman each receiving three. Tibbals received two with Dodd, Smith and Watkins each receiving one.

### Student Achievement Strengths

Wylie High

Wylie East

Academic Achievement in Math  
Academic Achievement in Science  
Academic Achievement in Social Studies  
Top 25% Student Progress  
Top 25% Closing Performance Gaps

Top 25% Closing Performance Gaps

Cooper Junior High

McMillan Junior High

Burnett Junior High  
Academic Achievement in Math  
Academic Achievement in Social Studies

Academic Achievement in Reading/ELA

Academic Achievement in Social Studies

Academic Achievement in Math

Top 25%  
Student  
Progress  
Top 25%  
Closing  
Performance  
Gaps  
Postsecondary  
Readiness

Top 25% Closing Performance  
Gaps

Postsecondary Readiness

Academic Achievement in Science

Academic Achievement in Social Studies

Top 25% Closing Performance Gaps

Postsecondary Readiness

Davis Intermediate

Academic Achievement In Reading/ELA

Academic Achievement in Math

Academic Achievement in Science

Top 25% Student Progress

Top 25% Closing Performance Gaps

Postsecondary Readiness

Draper Intermediate

Academic Achievement in  
Reading/ELA

Academic Achievement in Math

Top 25% Student Progress

Top 25% Closing Performance

Gaps

Postsecondary Readiness

Groves Elementary

Academic Achievement in Reading/ELA

Academic Achievement in Math

Akin Elementary

Academic Achievement in  
Reading/ELA

Academic Achievement in Math

Hartman  
Elementary  
Academic  
Achievement  
in  
Reading/ELA  
Top 25%  
Closing  
Performance  
Gaps



Postsecondary Readiness	Top 25% Closing Performance Gaps	Postsecondary Readiness
Dodd Elementary	Whitt Elementary	Tibbals Elementary
Academic Achievement in Math	Academic Achievement in Math	Academic Achievement in Math
	Top 25% Closing Performance Gaps	Top 25% Student Progress
	Postsecondary Readiness	
Smith Elementary	Watkins Elementary	
Top 25% Closing Performance Gaps	Top 25% Student Progress	

**Student Achievement Needs**

While the district is particularly pleased with the distinctions and test scores received, it also recognizes the importance of reaching all students. By that we mean, all students. Our areas of need continues to be among our Special Education students and subgroup populations which are reflected in additional measurement tools including the Federal and State System Safeguards as well as the Performance Based Monitoring System. Specific strategies in our plan will need to reflect our planned actions for these groups including increasing participation in general education planning for Special Education and ELL teachers, adding Bilingual specialists, and educating all our staff on the needs of academically at risk students.

## **District Culture and Climate**

### **District Culture and Climate Summary**

The cornerstone of the Wylie Independent School District culture and climate is based on achieving excellence through unity and trust. The beliefs, vision and goals of our organization are based on the understanding that the school belongs to the community and educating the whole child is paramount to building a better society. Measurements to assess both culture and climate include annual parent, student and faculty perceptions of equity, values and strength of relationships between all three.

From this annual survey, WISD comprehensively, proactively and intentionally designs and adjusts plans, policies to enhance to promote a school climate and culture of excellence.

### **District Culture and Climate Strengths**

**“Achievement Education” and “The Wylie Way” have established the Wylie ISD as one of the highest achieving school district in Texas, according to the Dallas Morning News.**

- Students scored higher on standardized tests compared to other school districts across the state.
- The local economy has flourished as median home prices have doubled.
- Parent and student engagement, as measured through benchmarking surveys, have increased year-over-year.

### **District Culture and Climate Needs**

The district is able to look at the wisdom of its own youth while examining needs of our climate and culture. Many of our high schools students individual responses on our annual district survey were insightful and worth adding here as a potential need to examine and improve. One student said although competition is drive, community is key. Another cites the most important aspect of school is the connectivity found with friends between schools. The district wants to use our Wylie Way program as a tool to facilitate that connectivity across the district.

## **Staff Quality, Recruitment, and Retention**

### **Staff Quality, Recruitment, and Retention Summary**

During the 2015-2016 school year Wylie ISD teachers averaged 10.5 years of experience. First year teachers made up 5% of the staff with 1-5 year teacher equaling 25.37. 25.8% of teachers having 6-10 years of experience, with 43.5% of the teaching staff had obtained over 11 years of experience. Approximately 29% of the teaching staff held advanced degrees. The average of years teachers had worked in Wylie ISD was 5.6 years.

78% of the teaching staff worked with regular education students, with the remaining 22% working with special populations including Career and Technical Education, Bilingual/ESL, Special Education and Gifted and Talented Education.

### **Staff Quality, Recruitment, and Retention Strengths**

Our Teacher Profile helps with staff quality by keeping certain characteristics at the forefront of recruiters minds. We create a Recruitment Team of Wylie ISD Leadership that is trained in different recruiting methods. We attend large state teacher recruitment fairs at universities and alternative programs. Recruitment strengths include a well-organized “elevator” speech for candidates, diversity in the staff that attends, and up to date recruitment tools.

### **Staff Quality, Recruitment, and Retention Needs**

Our extended DFW community of contains a wide array of school district choices for teachers; Wylie needs to continue to honor and support its teachers and principals to allow for a high level of retention of the best qualified teaching staff.

## **Curriculum, Instruction, and Assessment**

### **Curriculum, Instruction, and Assessment Summary**

Wylie uses Forethought for its curriculum management system. Complete access to K-12 Year at A Glance charts and Instructional Focus Documents is granted teacher to support them in their lesson preparations. The alignment of the curriculum both horizontally and vertically supports the clear teaching and learning expectation of each grade level and subject area.

### **Curriculum, Instruction, and Assessment Strengths**

Walkthroughs completed at each campus allow administrators to check fidelity of implementation of both curriculum and its corresponding assessments. Local assessments, using local teacher input are developed using the TRS assessment models. These student assessment are provided teacher early to allow for 100% transparency. The assessment are tightly aligned with the written and taught curriculum. Wylie has experienced strong student success as a district on state assessments and continues to support the growth of its subgroups to close any gaps that exist.

### **Curriculum, Instruction, and Assessment Needs**

Focus areas for the 2016-2017 year include:

- Early Literacy - continue the recalibration of the use of DRA across all elementary grades and EDL for second language learners. The focus will include third and fourth grade. DRA/EDL and STAAR reading scores indicate that strong early literacy is a need.
- The district writing plan, expanding the ELL writing collection and evaluations to include additional grades outside of the tested grades along with a BOY grammar diagnostic in 7th grade and writing collections in grades K-2.
- Advanced Academics - including hiring a new instructional specialist at the elementary and secondary levels for the program to assist classroom teachers by providing differentiated YAGS, IFDs, and enrichment lessons.
- Classroom walkthrough practices - the walkthrough form has been updated with input from campus principals to best reflect the practices that should regularly be measured in the classroom. Campus administrators will complete 5 walkthroughs per semester per teacher.
- LEP/SPED student progress - training for all administrators and ELL campus personnel in best practices for effective instruction. Two bilingual learning specialists are needed to assist ELL teachers with effectively implementing educational strategies for the students involved in those programs.
- Implementing MAP, our new universal screener/diagnostic, to accurately and effectively differentiate for student needs.

## **Family and Community Involvement**

### **Family and Community Involvement Summary**

Wylie's District-Wide Improvement Committee consists of multiple members from the community, local business and from the parent population as prescribed by the district's board policies. In the past five years we seen a dramatic positive rise in our parent's perceptions of the district effectiveness. This applies to just about every aspect of district operations. This is exemplified in two highly successful bond elections (one by the highest passing percentage in Wylie ISD history) as well day-to-day comments made to staff and board members. We have become a "destination district" as enrollment continues to climb and employees seek us out.

We have several types of community partnerships. They range from campus "spirit night" at local restaurants to our stadium video board sponsors and we continue to add new partners as our business base grows. We also have CIA-Communities in Action. As a school district we have a unique view of our community through the eyes of our students. Having the opportunity to engage our community through the eyes of these students has given us the ability to identify a way to partner with our local churches and businesses to celebrate some of the great things about Wylie. What we have seen is a need for us to come together to become the change we want to see for our future.

In the past two years a website communication tool has been added which circulates a wide variety of activities to all families in the district. This is being used by campus and district PTA's, as well as, the campuses and the district organizations along with local business partners.

### **Family and Community Involvement Strengths**

We have varied types of community partnerships. They range from campus "spirit night" at local restaurants to our stadium video board sponsors and we continue to add new partners as our business base grows. We also have CIA-Communities in Action. As a school district we have a unique view of our community through the eyes of our students. Having the opportunity to engage our community through the eyes of these students has given us the ability to identify a way to partner with our local churches and businesses to celebrate some of the great things about Wylie. What we have seen is a need for us to come together to become the change we want to see for our future. these businesses through our Chambers of Commerce, but most of the time they contact us. The Communications and Community Relations department coordinates these partnerships to ensure district polices are followed and both the school district and business are maximizing the potential. Numerous committees and parent advisory committees exist and we consider their input vital when making decisions that affect students. These are in addition to our PTA, student advisory and faculty advisory committees.

Student indicated through the district surveys that they wanted parents invited and in attendance more frequently at school day events. Parents also indicated they want to be more involved in their child's learning. Wylie will employ an additional coordinator to coordinate local programs and a team of staff members will attend the national Title I Parenting Conference to further its outreach to families within the district.

## **District Context and Organization**

### **District Context and Organization Summary**

The district's goal continue to focus on strong academic achievement, core values, attracting and building quality staff while be cognizant of growth and equity across the district. Campus principal and assistant principal meet with district leaders twice a month to enhance and refine the operational and educational focuses of the district. Teachers attend sessions that assist the entire district when adopting and implementing initiatives and programs. Their insights and reflections are invaluable and have yield strong support of processes that help meet our student's educational and social-emotional needs.

Master schedules are submitted to the curriculum department to assure consistency among the campuses for both instructional offering and times for instruction. Campuses conduct strategic vertical and horizontal PLC to plan curriculum delivery and to evaluate student progress.

### **District Context and Organization Strengths**

Professional Learning Communities and/or departments are primarily organized by grade level and/or content/courses. Student progress is tracked through both district and campus administered formative assessments and ongoing data is analyzed as part of the PLC process. When progress is not occurring, the expectation is interventions will take place, including additional support and monitoring as identified during campus data meetings. This can include implementing additional professional learning activities to ensure teachers have the knowledge and skills to meet their individual student needs.

The current professional development available includes both campus and district facilitated professional learning communities and workshops. The format varies depending on the learning goals but can include face to face job embedded PLCs, before and after school workshops, attending conferences and other out of district trainings and on-line courses. Professional Development is ongoing and can be scheduled over the summer months, during back to school professional development week and during calendar embedded and early release days included in the district's adopted calendar. Follow-up support is part of the learning design and includes additional peer coaching, modeling and co-teaching, email and follow-up work sessions.



## District Context and Organization Needs

English Language Learners have continually provided a challenge to the district along with the state. Student success is seen but more needs to be done. Four compensatory education personnel positions have been created to support the current organizational structure for these students. Additionally, staffing has been added for each campus with high numbers of ELLs being actively served by district ELL instructors. This along with a need for increased monitoring of these students within their classroom is a goal for the district.

Structures are also in need for examination of the services provided by the district for Special Education students.

## **Technology**

### **Technology Summary**

Many professional learning opportunities in the area of technology integration are offered in the district as well as through our regional service center. Technology support available for students includes troubleshooting tips and dedicated website resources. Teacher technology support is available through an on-line helpdesk ticket system and campus assigned technology personnel. This has been a strength area for the district for several years. The district also offers sessions focused on technology integration on designated campus and district professional development days, after school sessions, and targeted learning experiences during PLC time.

### **Technology Strengths**

Many professional learning opportunities in the area of technology integration are offered in the district as well as through our regional service center. Wylie offers face-to-face learning opportunities during our annual summer professional development days and through year-long access to online content providers with a focus on technology integration. The district also offers face-to-face sessions on technology integration during designated campus and district professional development days, after school sessions led by campus designated educational technology coaches and content Learning Specialists, and targeted learning experiences during PLC time.

Plans for technology upgrades in 1-5 years are ongoing based on local needs and new technologies released for the education market. Recent upgrades include an expanded district network, increased wireless access points on campuses and additional student devices including iPads and Chromebooks.

### **Technology Needs**

Barriers that reduce the use of technology, although greatly minimized in recent years, still exist. The greatest barriers are most associated with third party content and instructional resources that experience technology and compatibility issues. Teacher learning curve can also be a barrier with reluctant staff slow to embrace technology innovation in the classroom. State budget cuts have also impacted the district's ability to invest in more student devices.

# Comprehensive Needs Assessment Data Documentation

The following data were used to verify the comprehensive needs assessment analysis:

## Improvement Planning Data

- District goals
- Campus goals
- Current and/or prior year(s) campus and/or district improvement plans
- Campus and/or district planning and decision making committee(s) meeting data
- State and federal planning requirements

## Accountability Data

- Texas Academic Performance Report (TAPR) data
- Performance Index Framework Data: Index 1 - Student Achievement
- Performance Index Framework Data: Index 2 - Student Progress
- Performance Index Framework Data: Index 3 - Closing Performance Gaps
- Performance Index Framework Data: Index 4 - Postsecondary Readiness
- System Safeguards and Texas Accountability Intervention System (TAIS) data
- Critical Success Factor(s) data
- Accountability Distinction Designations
- Federal Report Card Data
- PBMAS data
- Community and student engagement rating data
- Annual Measurable Achievement Objectives (AMAO) data

## Student Data: Assessments

- State and federally required assessment information (e.g. curriculum, eligibility, format, standards, accommodations, TEA information)
- State of Texas Assessments of Academic Readiness (STAAR) current and longitudinal results, including all versions
- STAAR End-of-Course current and longitudinal results, including all versions
- STAAR Released Test Questions
- STAAR ELL Progress Measure data
- Texas English Language Proficiency Assessment System (TELPAS) results
- Texas Primary Reading Inventory (TPRI), Tejas LEE, or other alternate early reading assessment results
- Texas Success Initiative (TSI) data for postsecondary/college-ready graduates data
- Advanced Placement (AP) and/or International Baccalaureate (IB) assessment data
- SAT and/or ACT assessment data
- PSAT and/or ASPIRE
- Student Success Initiative (SSI) data for Grades 5 and 8

- SSI: Istation Indicators of Progress (ISIP) accelerated reading assessment data for Grades 3-5 (TEA approved statewide license)
- SSI: Think Through Math assessment data for Grades 3-8 and Algebra I (TEA approved statewide license)
- Local diagnostic reading assessment data
- Local diagnostic math assessment data
- Local benchmark or common assessments data
- Student failure and/or retention rates
- Running Records results
- Observation Survey results

#### **Student Data: Student Groups**

- Race and ethnicity data, including number of students, academic achievement, discipline, attendance, and rates of progress between groups
- Number of students assigned to each special program, including analysis of academic achievement, race, ethnicity, gender, etc
- Economically Disadvantaged / Non-economically disadvantaged performance and participation data
- Male / Female performance and participation data
- Special education population, including performance, discipline, attendance, and mobility
- At-Risk population, including performance, discipline, attendance and mobility
- ELL or LEP data, including academic achievement, support and accommodation needs, race, ethnicity, gender, etc
- Career and Technical Education (CTE) data, including academic achievement, program growth, race, ethnicity, gender, etc
- Section 504 data
- Homeless data
- Gifted and talented data
- Dyslexia Data
- Response to Intervention (RtI) student achievement data

#### **Student Data: Behavior and Other Indicators**

- Completion rates and/or graduation rates data
- Annual dropout rate data
- Attendance data
- Mobility rate, including longitudinal data
- Discipline records
- Violence and/or violence prevention records
- Tobacco, alcohol, and other drug-use data
- Student surveys and/or other feedback
- Class size averages by grade and subject

#### **Employee Data**

- Professional Learning Communities (PLC) data
- Staff surveys and/or other feedback

- Highly qualified staff data
- Campus leadership data
- Campus department and/or faculty meeting discussions and data
- Professional development needs assessment data
- Evaluation(s) of professional development implementation and impact
- PDAS and/or T-TESS

**Parent/Community Data**

- Parent surveys and/or other feedback
- Parent Involvement Rate
- Community surveys and/or other feedback

**Support Systems and Other Data**

- Organizational structure data
- Processes and procedures for teaching and learning, including program implementation
- Communications data
- Capacity and resources data
- Budgets/entitlements and expenditures data
- Study of best practices
- Action research results
- Other additional data

# Goals

## Goal 1: Instill community and ethical values in our students

**Performance Objective 1:** During the 2016-2017 school year, our 5th-12th grade students will increase their Hope score from 50% to 70% as indicated by their responses on the Gallup Student Poll.

Strategy Description	Title I	Staff Responsible for Monitoring	Evidence that Demonstrates Success	Formative Reviews		
				Nov	Feb	June/Aug
1) Day of Hope Lessons: September 2016		Principals Director of Wylie Way & Counseling Services	Post-event surveys			
2) Mapping Your Future Lessons: February 2017		Principals Director of Wylie Way & Counseling Services	Post-event surveys			
3) Positive Teacher-Student Relationship Surveys (3 times per year)		Principals Director of Wylie Way & Counseling Services	Student Feedback on surveys			



= Accomplished



= Considerable



= Some Progress







= No Progress

= Discontinue

**Goal 1: Instill community and ethical values in our students**

**Performance Objective 2:** Increase student attendance and monitor the dropout rate. Every school to be above 96% student attendance.

Strategy Description	Title I	Staff Responsible for Monitoring	Evidence that Demonstrates Success	Formative Reviews		
				Nov	Feb	June/Aug
1) Suicide prevention will be proactively enacted through staff trainings and use of campus counselors and nurses to monitor student behaviors with input from campus personnel or with information provided by parents		Wylie Way Director Counseling Staff Nursing Staff	Attendance Records Counseling referral numbers			
2) Campus counselors and administrators will be kept up to date on techniques for behavior and conflict resolution strategies through district trainings		Students Services Superintendent Coordinator of Staff Development	Attendance PEIMS Discipline Records			
3) A district Student Behavior Manual is provided every parent for review at the first of your records update on line.		Assistant Superintendent of Student Services and Human Resources	PEIMS records			
4) Train administrators on the WISD discipline handbook. PEIMS team will also train on proper documentation on skyward. This training should help minimize errors in skyward reporting.		Assistant Superintendent of Student Services and Human Resources	PEIMS records			
5) WISD has hired a Truancy Prevention Officer to help campuses in the improvement of attendance.		Superintendent	Quarterly attendance			
Funding Sources: District Budget						
6) Monitor student discretionary placements at DAEP to ensure all numbers are at or below the state standard.		Assistant Superintendent of Student Services and Human Resources	Attendance and PEIMS records			
 = Accomplished  = Considerable  = Some Progress  = No Progress               = Discontinue						

## Goal 2: Ensure academic achievement for every student through tight family partnerships, curriculum, and programs.

**Performance Objective 1:** Advanced Academics Elementary - at least 90% of students identified as advanced will score advanced on STAAR reading and math. At least 55% of students identified as advanced will score advanced on STAAR writing.





Strategy Description	Title I	Staff Responsible for Monitoring	Evidence that Demonstrates Success	Formative Reviews		
				Nov	Feb	June/Aug
1) Instructional Focus Documents will include lessons and extensions for advanced students.		Exec. Dir. of Elementary Curriculum, Elementary Learning Specialists	The number of advanced lessons and extensions included in the IFDs.			
2) Professional Learning opportunities are offered throughout the school year that provide classroom structures and strategies for advanced students.	2, 8	Exec. Dir. of Elementary Curriculum, Elementary Learning Specialists	Attendance rosters from professional learning sessions.			
3) MAP data is used to plan differentiation for advanced learners in grades K-6.		Exec. Dir. of Elementary Curriculum, Elementary Learning Specialists, Campus Principals	Teachers using MAP data to plan small group instruction and station activities.			
4) Students of the larger Dual Language Campus will be provided Spanish instruction as part of their elective rotation.		Bush Campus Principal	student survey			
Funding Sources: Title 2 - \$2700.00, Campus Budget						

 = Accomplished   
  = Considerable   
  = Some Progress   
  = No Progress   
 = Discontinue







**Goal 2:** Ensure academic achievement for every student through tight family partnerships, curriculum, and programs.

**Performance Objective 2:** Advanced Academics Secondary- The number of students reaching the STAAR Advanced passing percentage for each content area will increase by 10%.

Strategy Description	Title I	Staff Responsible for Monitoring	Evidence that Demonstrates Success	Formative Reviews		
				Nov	Feb	June/Aug
1) Implement Fundamental 5 strategies in all classrooms throughout the district to increase student active participation and success.		Campus principals, C&I Staff	Walk through data will show 95% of all classrooms will frame the lesson, 75% of walk throughs show teachers in power zone, 50% will show students in purposeful talk, 40% of walkthroughs show evidence of critical writing, and 95% of walkthroughs show evidence of recognition/reinforcement feedback.			
Funding Sources: Campus Budget						
2) Campus data meetings will specifically address advanced passing percentages and efforts towards enrichment for advanced students.		C&I Staff, Principals	Notes and artifacts from campus data meetings. STAAR and Unit Test scores			
3) Obtain and provide Advanced Academic Specialists to support classroom instruction with high levels of rigor for all students.		C & I Staff	STAAR advanced scores			
 = Accomplished  = Considerable  = Some Progress  = No Progress               = Discontinue						

**Goal 2:** Ensure academic achievement for every student through tight family partnerships, curriculum, and programs.






**Performance Objective 3:** Increase AP participation in all AP courses by 5%.

Strategy Description	Title I	Staff Responsible for Monitoring	Evidence that Demonstrates Success	Formative Reviews		
				Nov	Feb	June/Aug
1) Each high school will host AP parent nights to recruit and retain AP students		High School Principals, Identified counselors, C&I Staff	enrollment numbers, AP participation numbers			
2) Teachers will participate district wide AP professional learning communities		Learning specialist, C&I Staff	Active participation from teachers, workshop numbers			
 = Accomplished  = Considerable  = Some Progress  = No Progress              = Discontinue						

**Goal 2:** Ensure academic achievement for every student through tight family partnerships, curriculum, and programs.

**Performance Objective 4:** Special Education- student scores will increase by at least 5% in the areas of STAAR 3-8 passing- all subject areas and STAAR EOC passing- all subject areas.

Strategy Description	Title I	Staff Responsible for Monitoring	Evidence that Demonstrates Success	Formative Reviews		
				Nov	Feb	June/Aug
<p><b>State System Safeguard Strategy</b>  <b>Federal System Safeguard Strategy</b>  <b>Critical Success Factors</b>            CSF 1 CSF 2</p> <p>1) Resource, Inclusion, and BAU teachers will continue to be included in general education professional development opportunities and provided same instructional materials, equipment, and resources utilities by general education teachers to increase students success in all core subject areas.</p> <p>2) Provide training to resource, inclusion, and BAU teachers in the use of the learning continuum in MAP to create measurable and attainable goals for resource students.</p>		Curriculum and Instruction Division	PD sign in sheets, staff surveys, observations/walkthroughs			
<p><b>State System Safeguard Strategy</b>  <b>Federal System Safeguard Strategy</b>  <b>Critical Success Factors</b>            CSF 2</p> <p>3) Gather information from all special education teachers on methods used to gather data and documentation for progress on goals and objectives in an effort to develop a district wide documentation method to drive decisions concerning goals, objectives, accommodations, and modifications.</p>		Curriculum and Instruction Division specifically Special Education Director and Coordinators.	Student IEP Classroom observations/walkthroughs			
<p><b>State System Safeguard Strategy</b>  <b>Federal System Safeguard Strategy</b>  <b>Critical Success Factors</b>            CSF 4 CSF 6 CSF 7</p> <p>4) Gather information from resource, inclusion, and BAU teachers on methods of instruction and use of curriculum for Reading, Math, English, Science and Social Studies in an effort to develop a system of consistency across grade levels and use current resources effectively.</p>		Curriculum and Instruction Division- Special Education				

5) Students in self contained classes working on alternate curriculum will be using the UNIQUE curriculum.	Curriculum and Instruction- Special Education Director and Coordinators	Observations and walkthrough; review of benchmark results								
<p>Funding Sources: District Budget - \$20065.20</p> <p>  = Accomplished     = Considerable     = Some Progress     = No Progress     = Discontinue </p>										

**Goal 2:** Ensure academic achievement for every student through tight family partnerships, curriculum, and programs.

**Performance Objective 5:** Students served by the Special Programs Department will attain the following:

Title I campuses will coordinate and integrate federal, state and local services to maintain state testing and local scores at or above the district level. Funds will set aside to meet the needs of the McKinney-Vento eligible students through the availability of Title I, Part A set-aside funds and the TexShep grants.

95% of Preschool students will attain mastery of Kindergarten Readiness.

The academic achievement gap between all students and At-Risk students will decrease by 5%.

The percentage of ELL students attaining a full years growth on TELPAS will increase by 15%.





The subgroups average met expectation rates of Economically Disadvantaged and ELLs will increase by 5%.

75% of students provided dyslexia intervention will met expectations on state reading assessments.

Strategy Description	Title I	Staff Responsible for Monitoring	Evidence that Demonstrates Success	Formative Reviews		
				Nov	Feb	June/Aug
<b>Federal System Safeguard Strategy</b> <b>Critical Success Factors</b> CSF 1 CSF 4 CSF 7  1) Trained specialists will provide instructional intervention for students in the area of dyslexia in both English and Spanish	9	Special Programs Director Alpha Phonic Coordinator Esperanza Coordinator	STAAR reading scores TELPAS reading scores			
<b>Federal System Safeguard Strategy</b> <b>Critical Success Factors</b> CSF 1 CSF 7  2) Provide training for all elementary campuses in the use of Language Literacy Intervention Kits to support students identified in RtI and the district's ELLs.	4	Special Services Department	Funding Sources: Compensatory Ed, State ELL Allotment - \$1300.00, Compensatory Ed			✓
<b>Federal System Safeguard Strategy</b> <b>Critical Success Factors</b> CSF 1 CSF 2 CSF 7  3) Provide two Bilingual Instructional Specialists to assist both ELLs in Dual Language Two Way and ELLs across the district in elementary schools	1, 3, 9	Special Services Department Elementary Curriculum Department	Funding Sources: District Budget			
<b>Federal System Safeguard Strategy</b> <b>Critical Success Factors</b> CSF 1 CSF 7  4) Provide two additional ELL instructors for direct intervention at one intermediate and one junior high to increase the percentage of students exiting ELL status prior to High School.	1, 3	Intermediate Principal Junior High Principal Special Services Director	Funding Sources: Compensatory Ed Exits from ELL program			
Funding Sources: Compensatory Ed						







<p><b>Federal System Safeguard Strategy</b> <b>Critical Success Factors</b> CSF 1</p>	<p>5) At Risk students will be provided the following services and/or educational tools and materials in order to increase their academic achievement. Services and materials listed will vary from campus to campus based on the needs of the students and are not limited to just those listed:</p> <p>After school tutoring, In school tutoring, Summer School, Classes designed for additional support, Software, Small group or individual counseling, General Ed Homebound for pregnant students or other identified students, Individualized services as designated by the campus, Technology, Services rendered to Homeless students, Alternative Education opportunities (Choice)</p>	<p>1</p>	<p>Campus Principals Campus Counselors</p>	<p>STAAR scores High School Drop out rates</p>			
<p>Funding Sources: Compensatory Ed - \$102381.00</p>		<p>1, 4, 6</p>	<p>Title 1 Instructional Specialists</p>	<p>STAAR scores</p>			
<p>Funding Sources: Title 1</p>		<p>1</p>	<p>Co-ordinator of Title Programs</p>	<p>✓</p>			
<p>7) Provide staff development sessions for district counselors, the campus liaisons, for McKinney-Vento Act students.</p>		<p>7</p>	<p>Preschool Administrator Team</p>				
<p>8) Preschool campus will conduct transition activities between their campus and the other elementarys</p>		<p>7</p>	<p>Principals</p>				
<p>9) All campuses will provide times and activities for incoming students to be introduced and transition to their new campuses</p>		<p>1, 4, 9</p>	<p>Special Services Director Federal Programs Coordinator</p>	<p>scores of student at risk for failure in reading and math</p>			<p>✓</p>
<p><b>State System Safeguard Strategy</b> <b>Federal System Safeguard Strategy</b> <b>Critical Success Factors</b> CSF 1</p>		<p>Funding Sources: District Budget - \$250.00</p>					
<p>10) Title I specialists will train district paraprofessional to support their general education and special education students identified at risk for reading and math instructional needs.</p>		<p><b>Federal System Safeguard Strategy</b> <b>Critical Success Factors</b> CSF 1 CSF 4</p>		<p>High School Principals C and I Staff</p>		<p>Unit tests.</p>	
<p>11) Math books and online licenses will be purchase for high schools math models classes to supplement and support at-risk students in targeted subgroups for success.</p>							

12) Send a team of Title I staff to the National Title I parent conference to obtain wider variety of activities to implement within district to bring parents to school and assist them with becoming more highly involved with student learning.	1, 6	Special Services Director Title I Campus principals	district survey results				
Funding Sources: Title I, District Budget							
							
= Accomplished	= Considerable	= Some Progress	= No Progress	= Discontinue			

**Goal 2:** Ensure academic achievement for every student through tight family partnerships, curriculum, and programs.





**Performance Objective 6:** The percentage of students meeting standard on STAAR at elementary Title I schools, intermediate schools, and junior high schools will be at least 10% above the state average in all tested subjects. Elementary non-Title I schools will be at least 15% above the state. High schools will be 10% and/or at least 90% in all areas.

Strategy Description	Title I	Staff Responsible for Monitoring	Evidence that Demonstrates Success	Formative Reviews		
				Nov	Feb	June/Aug
<p><b>State System Safeguard Strategy</b>  <b>Federal System Safeguard Strategy</b>  <b>Critical Success Factors</b>            CSF 1 CSF 2</p> <p>1) Utilize MAP assessment data in math and reading to support student learning and meet needs of students demonstrating gaps in critical learnings including special education and ELL students.</p>	1, 2, 4, 8	Executive Director of Elementary Curriculum Executive Director of Secondary Curriculum Director of Assessment	unit tests formative assessments			
<p><b>State System Safeguard Strategy</b>  <b>Federal System Safeguard Strategy</b>  <b>Critical Success Factors</b>            CSF 1 CSF 4 CSF 7</p> <p>2) Train 5-12 English teachers on Google Apps for instruction with Chromebooks to increase student engagement in those particular classes as it allows teachers to provide timely feedback during the writing process, encourages students to take risks in their writing, and will facilitate real-time research in the classroom.</p>		Executive Director of Secondary Curriculum Coordinator of Staff Development	Workshop records, classroom walk throughs and observations of Chromebooks in the ELA classrooms Unit Assessments			
Funding Sources: District Budget - \$10000.00 Funding Sources: District Budget						
 = Accomplished  = Considerable  = Some Progress  = Discontinue						




**Goal 2:** Ensure academic achievement for every student through tight family partnerships, curriculum, and programs.

**Performance Objective 7:** Band and Choir All-Region/Area/State participation will be evaluated to set a growth goal for 2017-2018

Strategy Description	Title I	Staff Responsible for Monitoring	Evidence that Demonstrates Success	Formative Reviews		
				Nov	Feb	June/Aug
1) Track student participation and success in the TMEA All-Region/Area/State audition process		Director of Fine Arts	Begin to track results to create a baseline			
 = Accomplished  = Considerable  = Some Progress  = No Progress              = Discontinue						





**Goal 2:** Ensure academic achievement for every student through tight family partnerships, curriculum, and programs.

**Performance Objective 8:** All students will have participated in the required balanced health and wellness activities designed to increase physical activity, overall strength and fitness, coordination, balance, and agility.

Strategy Description	Title I	Staff Responsible for Monitoring	Evidence that Demonstrates Success	Formative Reviews		
				Nov	Feb	June/Aug
1) Implement FitnessGram 10 to assess all students, K through 12		PE teachers, Curriculum Director	FitnessGram data			
2) At grades K-4, all campuses participate in one national health campaign (ex. Hoops for Heart)		PE Teachers, Curriculum Directors	Participation reports from national organizations			
3) At grades K-4, all campuses provide a protected 30 minute recess.		Campus Principal	Fitnessgram Data			
						





### Goal 3: Prepare students for a successful life beyond high school

**Performance Objective 1:** Increase the number of students preparing for college testing by providing testing opportunity with PSAT for all 9 and 11 graders.

Strategy Description	Title I	Staff Responsible for Monitoring	Evidence that Demonstrates Success	Formative Reviews		
				Nov	Feb	June/Aug
1) Enroll all 9th and 11th graders in October's PSAT		Executive Director of Secondary Curriculum Campus identified Counselors	enrollment numbers			
Funding Sources: District Budget						
 = Accomplished  = Considerable  = Some Progress  = No Progress              = Discontinue						

**Goal 3: Prepare students for a successful life beyond high school**

**Performance Objective 2:** All 8th graders continue to be supported in selection of pathway for career endorsement area






Strategy Description	Title I	Staff Responsible for Monitoring	Evidence that Demonstrates Success	Formative Reviews		
				Nov	Feb	June/Aug
1) WISD junior high students will be provided a Career Experiences guide to develop a personal high school 4 year plan prior to end of year registration into 9th grade. The guide is available with counselors and at #ihaveaplanwisd		Counselors	enrollment			
Funding Sources: District Budget						
 = Accomplished  = Considerable  = Some Progress  = No Progress                        = Discontinue						

**Goal 4: Attract, retain, and value a quality staff**

**Performance Objective 1:** Provide employees tools, training and equipment necessary to do their jobs effectively in order to maintain high retention (95%) of teachers annually






**Summative Evaluation:** Teacher retention rates

Strategy Description	Title I	Staff Responsible for Monitoring	Evidence that Demonstrates Success	Formative Reviews		
				Nov	Feb	June/Aug
1) Provide \$1,500 ESL stipend and a \$3,000 Dual Language stipend	3	Human Resources and Special Services Department				
Funding Sources: State ELL Allotment - \$171000.00						
2) Provide professional development based on need identified by Title I campuses.	4, 5	Title I Campus Principals	Title I campus teacher retention			
Funding Sources: Title I - \$15000.00						
3) Provide training in all areas of compliance: i.e. Bloodborne Pathogens, Sexual Harassment; Suicide Prevention; Child Abuse; Texas Behavioral Support Model as appropriate through Region X online.		Coordinator for Educator Quality	Online workshop records			
4) Provide preschool teachers with required 30 hour training per year in Early Childhood instruction strategies	4	Preschool Center Principal	Online workshop records			
Funding Sources: Preschool Grant						
<b>Federal System Safeguard Strategy</b> <b>Critical Success Factors</b> CSF 1 CSF 4 CSF 7	2, 4	Special Services Department	unit tests			
Funding Sources: Title 2 - \$12000.00, Campus Budget - \$5300.00						
5) Provide teachers of Dual Language students and highly populated ELL campuses training in Kagan cooperative learning strategies to increase student self monitoring of learning in math and science						
6) Provide campus teams of teachers with training in the PLC coaching model to effectively and efficiently use assessment data to make instructional decisions.	8, 10	Staff development coordinator Curriculum Department	Online workshop records			
Funding Sources: Title 2 - \$40000.00, Campus Budget						
7) Provide all campuses online management tools and training/support for ELL students and their academic needs and successes.	8	Special Services Staff				
Funding Sources: State ELL Allotment - \$15000.00, District Budget						
8) Evaluate professional development offerings for new hires to ensure that these trainings are supporting their needs.	1, 4	Human Resources	teacher retention rates			

9) Provide ongoing district and campus level mentoring support for zero year teachers. We currently have 26 zero year teachers.	1	Human Resources Department				
 = Accomplished  = Considerable  = Some Progress  = No Progress  = Discontinue						

**Goal 4:** Attract, retain, and value a quality staff





**Performance Objective 2:** Wylie ISD will attend various university and alternative certification program recruitment fairs. WISD will also host a virtual job fair for critical needs areas.

Strategy Description	Title I	Staff Responsible for Monitoring	Evidence that Demonstrates Success	Formative Reviews		
				Nov	Feb	June/Aug
1) Attend local university and employment fairs with a team of district screeners		Human Resources Department				
2) Continue to grow partnerships with surrounding universities to increase student teacher interns and broaden the spectrum of our recruiting efforts. We currently partner with UNT, Texas A&M Commerce and UTD. We currently have 50 student teachers assigned for the 16-17 school year.		New teacher coordinator				
3) Continue to evaluate, refine and adjust current induction programs and hiring of all employees.		Human Resources Department				
 = Accomplished  = Considerable  = Some Progress  = No Progress  = Discontinue						








**Goal 4:** Attract, retain, and value a quality staff

**Performance Objective 3:** Continue to offer or administrative leadership academy to develop future principals.

Strategy Description	Title I	Staff Responsible for Monitoring	Evidence that Demonstrates Success	Formative Reviews		
				Nov	Feb	June/Aug
1) The program Aspiring Administrators will be held in the Spring of 2017.		Assistant Superintendent of Human Resources and Student Services				
 = Accomplished  = Considerable  = Some Progress  = No Progress               = Discontinue						






**Goal 4:** Attract, retain, and value a quality staff

**Performance Objective 4:** Provide administrators with appropriate training and tools to efficiently and effectively complete their job responsibilities

Strategy Description	Title I	Staff Responsible for Monitoring	Evidence that Demonstrates Success	Formative Reviews		
				Nov	Feb	June/Aug
1) Provide T-TESS training for all district professional employees. We will also provide ongoing support for professional staff.		Human Resources				
2) Ensure that all administrative staff are trained in the staff documentation process.		Human Resources				
3) Provide support for campus principals with an administrative coach. Conduct a pilot for the 2016-2017 school year	1, 3, 4, 10	Assistant Superintendent of Curriculum	STAAR scores			
Funding Sources: Title I - \$12000.00, District Budget - \$12000.00						
 = Accomplished  = Considerable  = Some Progress  = No Progress  = Discontinue						

## Goal 5: Manage growth in a way that ensures functional equity

**Performance Objective 1:** Update, review and revise master facilities plan on an annual basis to ensure that every campus is provided functional equity.

Strategy Description	Title I	Staff Responsible for Monitoring	Evidence that Demonstrates Success	Formative Reviews		
				Nov	Feb	June/Aug
1) Conduct facility assessment to compare functional equity including mechanical systems, safety and security systems, electrical, as well as condition of interior/exterior surfaces and comparable spaces along with square footage requirements		Superintendent, Executive Director of Operations Executive Director of Technology, Assistant Superintendent for HR and Student Services	report filed with Superintendent and School Board			
2) Implement the master facilities plan to bring functional equity to all facilities		Executive Director of Operations Executive Director of Technology	report filed with Superintendent and School Board			
 = Accomplished  = Considerable  = Some Progress  = No Progress  = Discontinue						

**Goal 5:** Manage growth in a way that ensures functional equity

**Performance Objective 2:** Approach any campus demographic zone change with a long term approach in a transparent and open minded way.






Strategy Description	Title I	Staff Responsible for Monitoring	Evidence that Demonstrates Success	Formative Reviews		
				Nov	Feb	June/Aug
1) Conduct annual review of campus activities, bus routing and enrollment to determine if any zone changes are required.		Superintendent Executive Director of Operations	Annual report to the board			
2) Meet quarterly with demographers to analyze current and potential growth, planning for any potential rezoning.		Superintendent and Assistant Superintendent for Student Services Director of Transportation	Report to the board			
3) Evaluate need for zoning changes annually. If required, review with superintendent district committees to prepare for early informational presentations prior to board decisions.		Superintendent and Assistant Superintendent of Student Services	Filed in board minutes			



= Accomplished   
 = Considerable   
 = Some Progress   
 = No Progress   
 = Discontinue






**Goal 5:** Manage growth in a way that ensures functional equity

**Performance Objective 3:** Optimize bond proposals to include campus infrastructure updates for the next 10 years.

Strategy Description	Title I	Staff Responsible for Monitoring	Evidence that Demonstrates Success	Formative Reviews		
				Nov	Feb	June/Aug
1) Conduct annual review of master facilities plan, review demographics, and update as needed.		Superintendent; Executive Director of Operations	Facilities Plan			
2) Complete renovations and additions found in the functional equity plan		Superintendent Executive Director of Operations	Facilities Plan			
 = Accomplished  = Considerable  = Some Progress  = No Progress  = Discontinue						

**Goal 5:** Manage growth in a way that ensures functional equity

**Performance Objective 4:** Manage debt in a way that maximizes funding for student resources, provides the best possible ratings, effectively meets debt obligations and continuously improves financial efficiency.

Strategy Description	Title I	Staff Responsible for Monitoring	Evidence that Demonstrates Success	Formative Reviews		
				Nov	Feb	June/Aug
1) Analyze expenditures aligned with student achievement, performance based budgeting and FAST report rating. Chief Financial Officer, Superintendent		Chief Financial Officer, Superintendent				
2) Work collaboratively with our financial advisors, George K. Baum, monitor the debt obligations, maintain a healthy fund balance for bond ratings and analyze the tax rate impact on stakeholders.		Chief Financial Officer, Superintendent				
3) ) WISD's financial efficiency rating demonstrated by audit results, expenditure savings, generating revenues, FIRST rating and FAST		Chief Financial Officer, Superintendent				
 = Accomplished  = Considerable  = Some Progress  = No Progress  = Discontinue						



## State System Safeguard Strategies

Goal	Objective	Strategy	Description
2	4	1	Resource, Inclusion, and BAU teachers will continue to be included in general education professional development opportunities and provided same instructional materials, equipment, and resources utilities by general education teachers to increase students success in all core subject areas.
2	4	3	Gather information from all special education teachers on methods used to gather data and documentation for progress on goals and objectives in an effort to develop a district wide documentation method to drive decisions concerning goals, objectives, accommodations, and modifications.
2	4	4	Gather information from resource, inclusion, and BAU teachers on methods of instruction and use of curriculum for Reading, Math, English, Science and Social Studies in an effort to develop a system of consistency across grade levels and use current resources effectively.
2	5	10	Title I specialists will train district paraprofessional to support their general education and special education students identified at risk for reading and math instructional needs.
2	6	1	Utilize MAP assessment data in math and reading to support student learning and meet needs of students demonstrating gaps in critical learnings including special education and ELL students.
2	6	2	Train 5-12 English teachers on Google Apps for instruction with Chromebooks to increase student engagement in those particular classes as it allows teachers to provide timely feedback during the writing process, encourages students to take risks in their writing, and will facilitate real-time research in the classroom.



## Federal System Safeguard Strategies

Goal	Objective	Strategy	Description
2	4	1	Resource, Inclusion, and BAU teachers will continue to be included in general education professional development opportunities and provided same instructional materials, equipment, and resources utilities by general education teachers to increase students success in all core subject areas.
2	4	3	Gather information from all special education teachers on methods used to gather data and documentation for progress on goals and objectives in an effort to develop a district wide documentation method to drive decisions concerning goals, objectives, accommodations, and modifications.
2	4	4	Gather information from resource, inclusion, and BAU teachers on methods of instruction and use of curriculum for Reading, Math, English, Science and Social Studies in an effort to develop a system of consistency across grade levels and use current resources effectively.
2	5	1	Trained specialists will provide instructional intervention for students in the area of dyslexia in both English and Spanish
2	5	2	Provide training for all elementary campuses in the use of Language Literacy Intervention Kits to support students identified in RtI and the district's ELLs.
2	5	3	Provide two Bilingual Instructional Specialists to assist both ELLs in Dual Language Two Way and ELLs across the district in elementary schools
2	5	4	Provide two additional ELL instructors for direct intervention at one intermediate and one junior high to increase the percentage of students exiting ELL status prior to High School.
2	5	5	At Risk students will be provided the following services and/or educational tools and materials in order to increase their academic achievement. Services and materials listed will vary from campus to campus based on the needs of the students and are not limited to just those listed: After school tutoring, In school tutoring, Summer School, Classes designed for additional support, Software, Small group or individual counseling, General Ed Homebound for pregnant students or other identified students, Individualized services as designated by the campus, Technology, Services rendered to Homeless students, Alternative Education opportunities (Choice)
2	5	10	Title I specialists will train district paraprofessional to support their general education and special education students identified at risk for reading and math instructional needs.
2	5	11	Math books and online licenses will be purchase for high schools math models classes to supplement and support at-risk students in targeted subgroups for success.
2	6	1	Utilize MAP assessment data in math and reading to support student learning and meet needs of students demonstrating gaps in critical learnings including special education and ELL students.

Goal	Objective	Strategy	Description
2	6	2	Train 5-12 English teachers on Google Apps for instruction with Chromebooks to increase student engagement in those particular classes as it allows teachers to provide timely feedback during the writing process, encourages students to take risks in their writing, and will facilitate real-time research in the classroom.
4	1	5	Provide teachers of Dual Language students and highly populated ELL campuses training in Kagan cooperative learning strategies to increase student self monitoring of learning in math and science

## State Compensatory

### Personnel for District Improvement Plan:

<u>Name</u>	<u>Position</u>	<u>Program</u>	<u>FTE</u>
Allyson Palmer	dyslexia therapist	Cox	1
Amanda Cooper	teacher	ELL Summer School	1
Amanda D. Stampley	ELL interventionist	Burnett	1
Angelina Anzaldua	aide	ELL Summer School	1
Ari Shehane	teacher	ELL Summer School	1
Barbara Radford	teacher	Secondary Summer School	1
Brandy Allen	dyslexia therapist	Hartman	1
Brenda Rodriguez-Hernandez	teacher	ELL Summer School	1
Candace Alegria	dyslexia therapist	Watkins	1
Cecilia Herrera	teacher	ELL Summer School	1
Charmin McCune	teacher	ELL Summer School	1
Cindy Hipes	dyslexia therapist	Whitt	1
Claribel Figueroa	teacher	ELL Summer School	1
Claudia Mata	teacher	ELL Summer School	1
Corrine Houghton	dyslexia therapist	Birmingham	1
Debra Deshaw	dyslexia therapist	Draper	1
Debrah Rusaw	aide	ELL Summer School	1
Donnell Alexander	teacher	Secondary Summer School	1
Erica Elias	teacher	Secondary Summer School	1
Erin Walters	dyslexia therapist	Harrison	1
Fabiola Diaz	teacher	ELL Summer School	1
Gregory Potter	teacher	Secondary Summer School	1
Heather Damron	teacher	Secondary Summer School	1

Heather Damron	teacher		Secondary Summer School	1
Heather Outlaw	dyslexia therapist		Akin	1
Inez Fisher	dyslexia therapist		Cooper	1
Janie Crelin	teacher		ELL Summer School	1
Jessica Badgett	dyslexia therapist		Dodd	1
Joey Ingram	teacher		ELL Summer School	1
Jones-Allen, Gail	teacher		ELL Summer School	1
Jordan Greene	teacher		Secondary Summer School	1
Kandice Sarles	teacher		ELL Summer School	1
Karen Tuner	teacher		ELL Summer School	1
Karina DeCardenas	dyslexia therapist		Bush	1
Katie McLeroy	teacher		ELL Summer School	1
Kim Cross	teacher		Secondary Summer School	1
Kristi Williams	teacher		ELL Summer School	1
Laura Prock	aide		ELL Summer School	1
Lisa Groter	teacher		Secondary Summer School	1
Lisa Radkowski	teacher		ELL Summer School	1
Lois Good	teacher		Secondary Summer School	1
Lori Robertson	administrator		ELL Summer School	1
Marla Treat	dyslexia therapist		Groves	1
Marti James	dyslexia therapist		Burnett	1
Mary Langdon	dyslexia therapist		Tibbals	1
Melissa Bading	teacher		Secondary Summer School	1
Mercedes Aguilar	aide		ELL Summer School	1
Michelle Frame	teacher		ELL Summer School	1
Michelle Horak	dyslexia therapist		Smith	1
Michelle Martinez	aide		ELL Summer School	1
Patty Maxwell	teacher		Secondary Summer School	1

Ramon Lopez	instructional specialist	ELL/Dual Language	1
Renee Kelley	dyslexia therapist	McMillen	1
Romina Varillas	teacher	ELL Summer School	1
Sharla Palmer	teacher	ELL Summer School	1
Sharon Jones	dyslexia therapist	Davis	1
Sondra Hutchison	teacher	Secondary Summer School	1
Sonia Walker	aide	ELL Summer School	1
Stacey Brinkley	teacher	Secondary Summer School	1
Stephen Beattie	teacher	Secondary Summer School	1
Susie Echols	instructional specialist	ELL/Dual Language	1
Suzanne Kishindo	administrator	ELL Summer School	1
Tamara Seely	teacher	Secondary Summer School	1
Tiffany Caplinger	ELL interventionist	Draper	1
Tracey Cleveland	teacher	Secondary Summer School	1
Vicki Patterson	teacher	ELL Summer School	1
Victoria Contreras	teacher	ELL Summer School	1
Whitney Sewell	teacher	ELL Summer School	1

# Title I

## Schoolwide Program Plan

Wylie ISD implements a schoolwide program at Hartman Elementary, Watkins Elementary, Birmingham Elementary, Groves Elementary, and Akin Elementary. Each campus uses their ESEA, Title I, Part A funds to upgrade the entire school program for all participants and to supplement the local funding by implementing a schoolwide program as authorized under the provisions of Public Law 107-110, Section 114.

## Ten Schoolwide Components

### 1: Comprehensive Needs Assessment

The site-based decision-making committee on each campus conducted a Comprehensive Needs Assessment (CNA) to determine the strengths and needs of students, staff, parental involvement, community involvement, and facilities before deciding how to use the local, state, and federal resources available. Each of the schoolwide campuses examines multiple sources of data to identify the priority needs and direction for the school. The CNA process provides the schools with identified strengths and weaknesses, specifies priorities for addressing student achievement, for meeting challenging academic and performance standards. The campuses focus on several areas including demographics, student achievement, staff quality, curriculum, instruction and assessment, school organization and technology.

### 2: Schoolwide Reform Strategies

Data is used to drive the decision making process at all campuses identifying student needs and support. Researched based instructional materials and strategies are being implemented to enhance student achievement. Campus principals meet periodically with central office personnel to discuss the progress of identified students in need and their interventions; progress monitoring data; district and campus assessment data; and what their "next steps" are to impact student achievement.

### 3: Instruction by highly qualified professional teachers

Title I instructional facilitators provide support to classroom teachers and provide interventions for students.

### 4: High-quality and ongoing professional development for teachers, principals, and paraprofessionals and, if appropriate, student services personnel, parents, and other staff

Professional development is provided based on needs as identified by Title I campuses during the Comprehensive Needs Assessment process. Professional development is on-going and is designed to build on teacher skill and student success.

### **5: Strategies to attract highly qualified teachers**

A highly qualified and highly trained staff is a key component to student success. Strategies to attract highly qualified teachers involve providing a job fair as well as attending job fairs at colleges, a mentoring program, new teacher induction, high quality professional development which offers on-going and training programs which are in place for new hires, both teachers and instructional paraprofessionals.

### **6: Strategies to increase parental involvement**

Strategies to increase parental involvement include school information presented in appropriate languages. Parents are also included in the development of the parental involvement policy and school-compact. Input from parents is sought readily. Parents are provided with academic information, the opportunity to attend face to face conferences, a district-wide newsletter entitled Wylie Community News (WCN), and the annual Title I meeting, as required in the guidance. All campuses have parent/teacher organizations and encourage/solicit volunteers in the schools. Each campus strives to emphasize greater parent involvement.

### **7: Plans for assisting preschool children in the transition from early childhood programs to elementary school programs**

The district does operate a prekindergarten program which is aligned to the curricula and goals for kindergarten. The curriculum is accordance to the the Texas Prekindergarten guidelines which offers meaningful content such as social studies and science. Additionally, the program is systematic in its focus on cognitive skills, including language development, early reading, writing skills and math which are all necessary as students transition to the elementary school program. Instruction is presented in an intentional manner with regard to individual student needs, small groups, and large group activities. Progress monitoring is on-going and is intended to meet the individual needs of the student and to assist in the identification of students requiring special help.

### **8: Measures to include teachers in the decisions regarding the use of academic assessments in order to improve the achievement of individual students and the overall instructional program**

Teachers meet weekly in Professional Learning Communities to disaggregate data, plan, review student needs based on data, discuss instruction, and plan the use of instructional strategies to meet the needs of students. Vertical and horizontal meetings take place to align curricular standards and identify any needs for additional instruction based on identified gaps as revealed by data.



**9: Activities to ensure effective timely assistance for students who experience difficulty mastering the proficient or advanced levels of academic achievement standards**

All campuses have built in intervention time for Response to Intervention (RtI) and students are provided additional instruction to help them master the proficient or advanced levels of academic achievement standards.

**10: Coordination and integration of federal, state and local services and programs**

All funds are coordinated to upgrade the educational program of the schoolwide campus.

## Title I Personnel

<u>Name</u>	<u>Position</u>	<u>Program</u>	<u>FTE</u>
	Instructional Aide	Hartman	1
Angeles Acosta	Instructional Aide	Bush Elementary	1
Dani Womack	Instructional Facilitator	Akin Elementary	1
Deanna Borne	Instructional Aide	Birmingham	1
James Wacker	tutor	Achieve	.5
Kara Broyles	Instructional Facilitator	Hartman	1
Kathleen Hammond	tutor	Akin	.5
Kristi Pendergrass	Instructional Facilitator	Groves	1
Marissa Oldfield-Herrera	Instructional Facilitator	Birmingham Elementary	1
Patrick Shepard	Instructional Aide	Achieve Academy	1
Robin Guthrie	instructional aide	Groves	1
Susie Echols	Instructional Facilitator	Bush Elementary	1

## 2016-2017 District Educational Improvement Council

Committee Role	Name	Position
Administrator	Jamie Fletcher	Assistant Principal Smith
Administrator	Dr. Kim Spicer	Assistant Superintendent of Curriculum and Instruction
Business Representative	Shane Svobada	
Business Representative	Barry Young	
Classroom Teacher	Steve Boatman	Whitt Teacher
Classroom Teacher	Eric Davis	SPED teacher
Classroom Teacher	Allison Despain	teacher
Classroom Teacher	Josh Harbison	Harrison Teacher
Classroom Teacher	Shawna Pace-Edmiston	Teacher
Classroom Teacher	Julie Wilcox	Watkins Teacher
Community Representative	Mike Agnew	
Community Representative	Linda Pease	
District-level Professional	Amanda Martin	Wylie Way Director
Non-classroom Professional	Tiffany Edwards	Diagnostician
Non-classroom Professional	Angela Haskins	Hartman PE Teacher
Parent	Kim Bowden	
Parent	Linda Foster	
Parent	Dawn Martin	
Parent	Lindsey Martina	

## District Funding Summary

Campus Budget					
Goal	Objective	Strategy	Resources Needed	Account Code	Amount
2	1	4	materials for Spanish Classes		\$0.00
2	2	1			\$0.00
4	1	5	materials from Kagan		\$5,300.00
4	1	6	trainers and coaches		\$0.00
				<b>Sub-Total</b>	\$5,300.00
District Budget					
Goal	Objective	Strategy	Resources Needed	Account Code	Amount
1	2	5	personnel unit		\$0.00
2	4	5	Unique curriculum costs		\$20,065.20
2	5	2	trainer- free with purchase of kits.		\$0.00
2	5	10	training materials		\$250.00
2	5	12	travel costs		\$0.00
2	6	1	MAP licenses and training		\$10,000.00
2	6	2	technology hardware		\$0.00
3	1	1	registration funding		\$0.00
3	2	1	staffing		\$0.00
4	1	7	Aware		\$0.00
4	4	3			\$12,000.00
				<b>Sub-Total</b>	\$42,315.20
Compensatory Ed					
Goal	Objective	Strategy	Resources Needed	Account Code	Amount
2	5	1	assessment materials in campus plans		\$0.00
2	5	1	instructional materials in campus plans		\$0.00
2	5	3	two Bilingual teacher specialists		\$0.00

2	5	4	funding for two ELL teachers		\$0.00
2	5	5	materials as specified by campus		\$102,381.00
<b>Sub-Total</b>					\$102,381.00
<b>Title 1</b>					
<b>Goal</b>	<b>Objective</b>	<b>Strategy</b>	<b>Resources Needed</b>	<b>Account Code</b>	<b>Amount</b>
2	5	6	materials for workshop		\$0.00
2	5	12	registration costs		\$0.00
4	1	2	funds for trainings		\$15,000.00
4	4	3	mentor		\$12,000.00
<b>Sub-Total</b>					\$27,000.00
<b>State ELL Allotment</b>					
<b>Goal</b>	<b>Objective</b>	<b>Strategy</b>	<b>Resources Needed</b>	<b>Account Code</b>	<b>Amount</b>
2	5	1	instructional materials		\$1,300.00
4	1	1	stipends		\$171,000.00
4	1	7	Ellevation Platform		\$15,000.00
<b>Sub-Total</b>					\$187,300.00
<b>Title 2</b>					
<b>Goal</b>	<b>Objective</b>	<b>Strategy</b>	<b>Resources Needed</b>	<b>Account Code</b>	<b>Amount</b>
2	1	4	training for staff member		\$2,700.00
4	1	5	funding for Kagan Institute		\$12,000.00
4	1	6	trainers and coaches		\$40,000.00
<b>Sub-Total</b>					\$54,700.00
<b>Preschool Grant</b>					
<b>Goal</b>	<b>Objective</b>	<b>Strategy</b>	<b>Resources Needed</b>	<b>Account Code</b>	<b>Amount</b>
4	1	4	funds on campus plan, registration and stipends		\$0.00
<b>Sub-Total</b>					\$0.00
<b>Grand Total</b>					\$418,996.20

## **Addendums**





	<p>PEIMS Reports</p> <p>Home Visits</p> <p>School Visits</p> <p>Local Needs Assessment</p>		<p>MEP Contacts regarding PFS criteria and discuss the utilization of PFS reports in order to accurately serve PFS students.</p> <p>ESC 10 MEP Consultants, District MEP Contacts, and/or District Counselors will review NGS reports to determine migrant students who are entering late and withdrawing early and communicate with appropriate personnel in order to provide students an opportunity to maintain credits (particularly from other districts).</p> <p>ESC 10 MEP Consultants, District MEP Contacts, and /or District Counselors will facilitate access for migrant students to TMIP-Texas Migrant Interstate Program, a special project of the TEA Division of ESSA program that coordinates state assessments and provides assistance with credit accrual issues.</p>	<p>9/1/16-8/31/17</p> <p>9/1/16-8/31/17</p>	<p>NGS report, student transcripts</p> <p>TMIP Program contact information</p> <p>Unique Student Report</p> <p>PFS Report</p>	<p>Program evaluation</p> <p>Student Performance Logs</p> <p>NGS Grade/credits reports</p> <p>NGS Graduation Plan reports</p> <p>NGS Retention report</p> <p>Student Performance Logs/Follow-up Logs</p> <p>PFS Intervention Plan and Logs</p> <p>Student grade reports and /or and testing results</p> <p>Student Performance Logs/PFS Performance and Follow-up Logs</p>
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				ESC 10 MEP Consultants in collaboration with District Contacts will complete a PFS Intervention Plan for PFS students to determine specific academic needs.	9/1/16-8/31/17	PFS Intervention Plan	PFS Intervention Plan implemented services documented by ESC 10 MEP Consultants/District Contacts  Student Performance Logs/PFS Performance Logs and Follow up Logs
				ESC 10 MEP Consultants and District MEP Coordinators will facilitate access by PFS students (and if funds remain, by all migrant students) to appropriate programs designed for students not meeting the state content standards and mastering TEKS objectives such as: <ul style="list-style-type: none"> <li>• Tutorials and other RTI opportunities offered by a district and/or campus</li> <li>• Additional software and/or hardware</li> <li>• Home-based tutoring</li> <li>• On line tutorials</li> <li>• Individual tutoring on campus</li> </ul>	9/1/16-8/31/17	Software and/or hardware and/or tutor based on individual needs assessment  PFS Report  Unique Student Report  Retention Report  Report on Assessment Results  Identified needs of OSYs, as appropriate	PFS Intervention Plan implemented services documented by ESC 10 MEP Consultants or District Contact  Student Performance Logs  NGS State Assessment History with Scores  Student Performance Logs  PFS Intervention Plans  Report On-time For Graduation  Completion of needs assessment for OSYs, as appropriate
				Maintain and identify resources that are adaptable to the mobile lifestyle and resulting attendance patterns of migrant students and/or OSYs, as appropriate			
				<b>Instructional Time:</b> Migrant children's mobility impact the amount of time they spend receiving instruction and their attendance patterns.			
				Texas Statewide Service Delivery Plan  Office of Migrant Education 7 Areas of Concern  MSIX Report  NGS Drop Out and OSY Reports  Attendance Reports  Grades  NGS Graduation Plan Report  NGS Retention Report NGS Partial Credit Report  PEIMS Reports			

	Home Visits			<ul style="list-style-type: none"> <li>Migrant summer programs or services</li> </ul>	9/1/16-8/31/16	<p>Calendar of school and/or community meetings for parents</p> <p>PFS Intervention Plan</p> <p>NGS reports, academic reports</p>	<p>PFS Intervention Plan implemented services documented by ESC</p> <p>10 MEP Consultants or District Contact</p>
<p>Texas Statewide Service Delivery Plan</p> <p>Federal Office of Migrant Education</p> <p>7 Areas of Concern</p> <p>MSIX report</p> <p>NGS Drop Out and OSY Reports</p> <p>Attendance Reports</p> <p>Grades</p>	<p><b>School Engagement:</b> With frequent adjustments to new school settings, migrant students often face difficulty making new friends and gaining social acceptance, which can inhibit their ability to do well in school. A student's school engagement can be affected by three types of factors, which can be grouped according to behavioral, emotional and cognitive</p>	<p>Maintain and identify resources that meet the behavioral, emotional and/or cognitive needs of migrant students including OSYs, as appropriate as well as PFS students that result from their highly mobile lifestyle.</p>	<p>ESC 10 MEP Consultants and/or District MEP Contacts, and/or District Counselors will provide families of all MEP students with information regarding school-based services or social agencies available to them when a need for those services has been identified.</p>	9/1/16-8/31/17	<p>Area lists of social agencies and services</p> <p>Unique Student Report</p> <p>PFS Report</p> <p>Identified needs of the OSYs, as appropriate</p>	<p>Graduation and promotion rates</p> <p>NGS reports</p> <p>School Club Rosters</p> <p>Completion of the needs assessment for OSYs</p>	

	<p>NGS Graduation Plan Report</p> <p>NGS Retention Report</p> <p>NGS Partial Credit Report</p> <p>PEIMS reports</p> <p>Home Visits</p> <p>School Visits</p> <p>Needs Assessment</p>	<p>engagement.</p>		<p>ESC 10 MEP Consultants and/or District MEP Contacts and Counselors will complete and/or review a completed PFS Intervention plan for PFS student to determine specific behavioral, emotional and cognitive engagement needs in order to meet those needs with additional software, hardware, tutoring and/or other services.</p> <p>ESC 10 MEP Consultants will coordinate with District MEP Contacts and/or district counselors, as appropriate, to facilitate the Migrant Education Student Alliance (MESA) program for Middle/High School students to promote leadership skills and sponsor leadership activities for MEP youth.</p>	<p>9/1/16-8/31/17</p>	<p>Area lists of social agencies and services</p> <p>PFS Intervention plan</p>	<p>PFS Intervention Plan implemented services documented by ESC</p> <p>10 MEP Consultants and/or District Contacts</p>
				<p>ESC 10 MEP Consultants will coordinate with District MEP Contacts and/or district counselors, as appropriate, to facilitate the Migrant Education Student Alliance (MESA) program for Middle/High School students to promote leadership skills and sponsor leadership activities for MEP youth.</p>	<p>9/1/16-8/31/17</p>	<p>PFS report</p> <p>PFS Intervention Plan</p> <p>Unique Student Report</p>	<p>Attendance rosters</p> <p>Flyers</p> <p>Correspondence</p> <p>Agendas</p> <p>Student Performance Logs/PFS Performance Logs and Follow-up Logs</p>

				ESC 10 MEP Consultants will coordinate with District MEP Contacts to support PFS involvement (and all migrant students as resources remain available) in existing school/social activities.	9/1/16-8/31/17	PFS Report PFS Intervention Plan Unique Student Report	Student Performance logs/PFS Performance and Follow-up Logs Correspondence
				ESC 10 MEP Consultants and/or District MEP Contacts will provide opportunities for parents to learn about expectations and how to help their students at home during Migrant PAC meetings. ESC staff will send notices of meeting times by mail to parents of PFS students.	9/1/16-8/31/17	Migrant Parent Advisory Council meetings dates and times	Meeting attendance rosters Agendas Flyers
				ESC 10 MEP Consultants and/or District MEP Contacts will provide information to parents of PFS and all migrant students about local and state requirements for promotion and graduation during parent meetings throughout the year.	9/1/16-8/31/17	Local and state graduation and promotion requirements	Meeting attendance records and agendas
				Improve communication with parents of migrant school aged and early childhood children particularly PFS students, so that parents will be informed of resources/services available to them to support the academic needs of their children.			
				<b>Education Support in the Home:</b> While many migrant parents value education for their children, they may not be able to support their children as the school expects or may not have the means to offer an educationally rich home environment.			
				Texas Statewide Service Delivery Plan Office of Migrant Education 7 Areas of Concern MSIX Report NGS Drop Out Report Attendance Reports Grades Home Visits School Visits Needs Assessment			

				Identified school personal and/or ESC 10 MEP Consultants will facilitate communication of academic progress of students as needed between school and parents of PFS migrant students.	9/1/16-8/31/17	Parent/teacher conference dates  PFS Reports  ESC 10 offerings for parents	Conference attendance records  Student Performance Logs/PFS Performance Logs and Follow-up Logs  Flyers, agendas and attendance rosters
				ESC 10 MEP Consultants will provide opportunities for parent/student involvement through activities held at Region 10 ESC	9/1/2016-8/31/2017	Bright Beginnings Early Childhood Program, or coordinate with Local Head Start and other Early Childhood programs  Unique Student Report	Phone logs  Consultation logs  Home visit logs  Number of students attending Early Childhood programs including Bright Beginnings
				ESC 10 MEP Consultants and District MEP staff will coordinate services or provide home-based educational services to 3 and 4 year old migrant children.	9/1/2016-8/31/2017	List of area providers  Unique Student Report  PFS Report  Identified needs of OSYs, as appropriate	Attendance records  NGS Referred Services Reports  NGS Medical Alert and Immunization data received from districts
				District MEP Contacts, District Counselors, and/or District nurses, and/or ESC 10 MEP Consultants/Recruiter will provide OSYs, as appropriate, and parents of migrant	9/1/16-8/31/17		
				Maintain and improve access to health services to OSYs, as appropriate and parents of migrant students to address the health related needs of their children.			
				<b>Health:</b> Migrant students have higher proportions of acute and chronic health problems. They are at greater risk due to pesticide poisoning, heat-farm injuries, heat-related illness and			
				Statewide Service Delivery Plan  Office of Migrant Education 7 Areas of Concern			

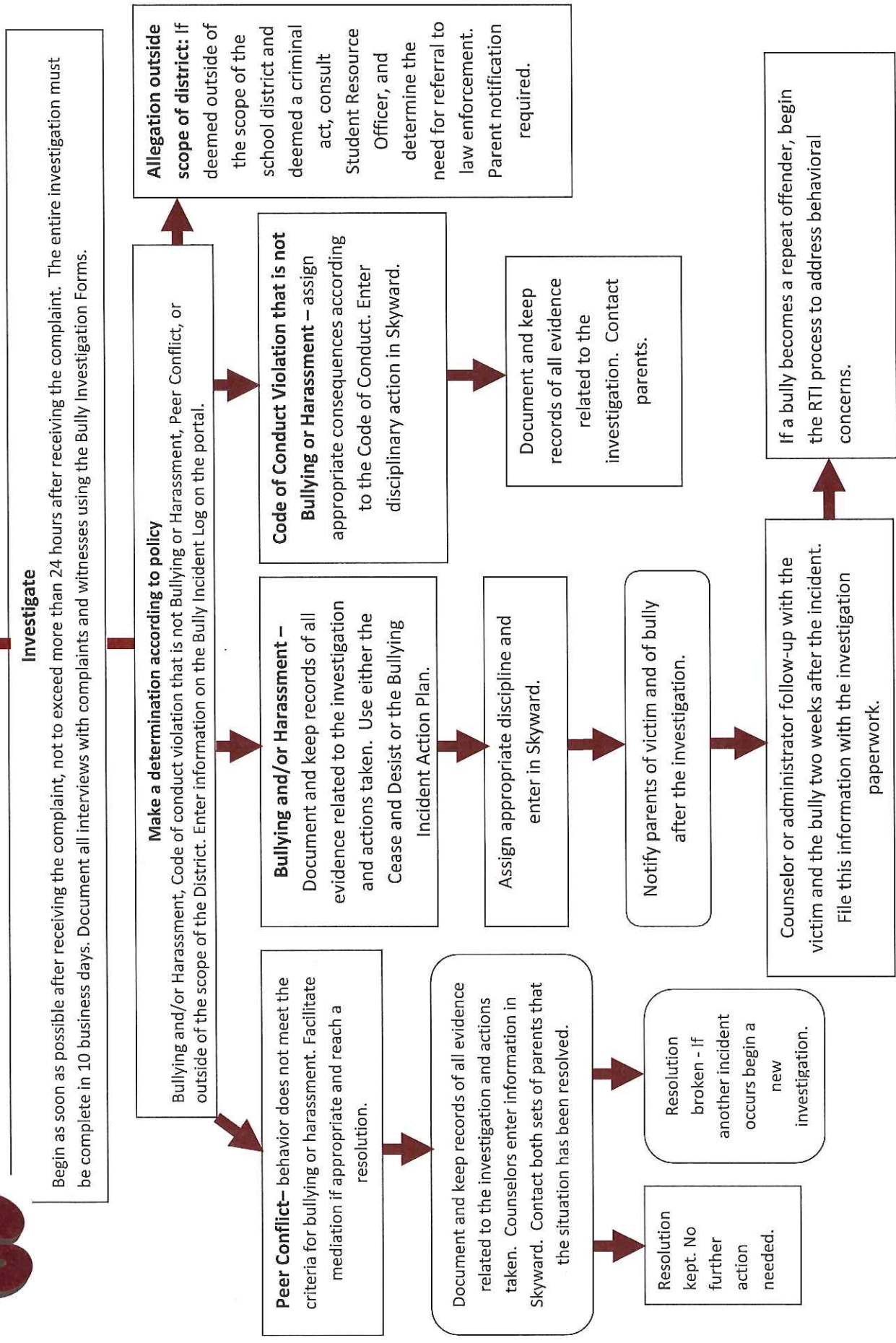
	<p>MSIX Report</p> <p>Attendance Reports</p> <p>Grades Home Visits</p> <p>School Visits</p> <p>Needs Assessment</p>	<p>poverty. Migrant families are less likely to have health insurance and more likely to have difficulty accessing services to address health-related needs.</p>		<p>students with list of supplemental health services and assistance with acquiring those services as needed.</p>		<p>Completion of the needs assessment for OSYs, as appropriate</p>
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<p>Texas Statewide Service Delivery Plan</p> <p>Office of Migrant Education 7 Areas of Concern</p> <p>Attendance Reports</p> <p>Grades</p> <p>Home Visits</p> <p>School Visits</p> <p>Needs Assessment</p>	<p><b>Access to Services:</b> Migrant families often have a newcomer status and a home language other than English. These factors often limit their access to educational and educationally-related services available in the school and community</p>	<p>Maintain and improve access to educationally-related services available for OSYs, as appropriate as well as migrant students, particularly PFS students, in school and in the community.</p>	<p>District MEP Contacts, District Counselors and/or ESC 10 MEP Consultants will facilitate communication of educationally-related services between the school and the parent of the PFS students as well as OSYs, as appropriate.</p> <p>ESC 10 MEP Consultants, District MEP Contacts, and/or District Counselors will provide OSYs, as appropriate as well as parents with a list of educationally-related services available to migrant students as needed such as:</p> <p><b>TMP</b>-Texas Migrant Interstate Program coordinates out of state assessment and provides assistance with credit recovery and accrual issues, etc.</p> <p><b>Migrant Student Graduation Enhancement</b> assists migrant students including PFS and OSYs, as appropriate to graduate from high school by providing opportunities to earn credit, etc.</p>	<p>9/1/15-8/31/16</p>	<p>Calendar of conference times between school and PFS students' parents</p> <p>List of area providers including work force information, as appropriate and school related services, as needed</p> <p>PFS report</p> <p>NGS Grade report</p> <p>NGS On time for Graduation Report</p> <p>NGS health records</p> <p>PFS Intervention Plan</p> <p>Identified needs of OSYs, as appropriate</p>	<p>PFS Intervention Plan documentation by ESC 10 MEP Consultants</p> <p>Graduation and promotion reports including HSE reports and other business and industrial achievements</p> <p>PFS Intervention Plans</p> <p>NGS Grade Reports</p> <p>Student Logs</p> <p>Completion of the needs assessment for the OSYs</p>
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Wylie Independent School District  
 Alleged Bullying/Harassment Investigation Process:  
 Initiated when a complaint is received



# Budget Policies & Development Procedures (Cont.)

Table 38

<b>IMPLEMENTATION OF STRATEGIC GOALS &amp; OBJECTIVES 2016-2017</b>	Instill Community & Ethical Values in Our Students	Ensure Academy Achievement	Attract, Retain, and Value a Quality Staff	Manage Growth	Prepare Students
ORGANIZATION NUMBER/NAME	Goal 1	Goal 2	Goal 3	Goal 4	Goal 5
001-110—CAMPUSES	√	√	√	√	√
699—SUMMER SCHOOL		√			√
701—SUPERINTENDENT OFFICE	√	√	√	√	√
702—BOARD MEMBERS	√	√	√	√	√
703—TAX OFFICE				√	
726—FINANCE DIVISION				√	
727—HUMAN RESOURCES AND STUDENT SERVICES	√		√	√	
801—TECHNOLOGY DEPARTMENT				√	
802—ASST. SUPERINTENDENT FOR CURR. AND INST.	√	√			√
803—COMMUNITY RELATIONS	√	√			
804—STAFF DEVELOPMENT		√	√		
805—CURRICULUM DEPARTMENT	√	√		√	√
806—SPECIAL EDUCATION DEPARTMENT	√	√		√	√
807—FINE ARTS DEPARTMENT	√	√		√	√
808—SPECIAL SERVICES DEPARTMENT	√	√		√	√
809—ACADEMIC AND CAREER CONNECTIONS	√	√		√	√
810—GT AND ADVANCED ACADEMICS	√	√		√	√
811—ASSESSMENT AND ACCOUNTABILITY	√	√		√	√
935—TRANSPORTATION DEPARTMENT				√	
936—MAINTENANCE AND CUSTODIAL DEPARTMENT				√	
937—HEALTH SERVICES					√
938—STUDENT NUTRITION				√	
939—ENERGY MANAGEMENT				√	

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

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

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



# Budget Policies & Development Procedures (Cont.)

Table 39

## Budget Calendar 2016-17 Fiscal Year

January 2016	Meet with Superintendent and Senior Executive Staff to discuss budget process for 2016-17.
January 15, 2016	Projected enrollment figures developed and ready for use in budget preparation.
January 25, 2016	<b>REGULAR BOARD MEETING</b> Discuss events on budget calendar, budget priorities, and budget considerations for 2016-17.
February 2016	<b>DISTRIBUTION OF BUDGET PACKETS</b> Discuss per pupil allocations, specific budget needs, and mechanics of budgeting.
February 9, 2016	<b>SECRETARIES MEETING (noon)</b> Distribution of budget packets. Discuss per pupil allocations, specific budget needs, and mechanics of budgeting.
February 26, 2016	Special requests due to Assistant Superintendent for Curriculum and Instruction, Assistant Superintendent for Human Resources and Student Services, Assistant Superintendent for Finance & Operations, Chief Information Officer, Executive Director of Operations, Executive Director of Communications and Community Relations, Executive Director of Athletics and Superintendent where applicable.
March 4, 2016	Budgets due to Finance Department
March 7, 2016	<b>SPRING BREAK</b> through March 11
March 2016	Staffing allocations released to principals.
March - April	Review campus and department budgets. Develop payroll budgets.
April 1, 2016	<b>First draft of Budget complete.</b> Revenue budgets developed based on estimated property values. Expenditure estimates based on submitted requests including staffing changes and salary adjustments.



## Budget Calendar 2015-16 School Year (cont.)

April 29, 2016	Chief Appraiser certifies an estimate of taxable value
April - June	Schedule meetings and review budget with the Board of Trustees.
June 1, 2016	Publish <i>“NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE”</i>  (must be at least 10 days prior to public meeting).
June 17, 2016	Post Notice for hearing and adoption of budget.
June 20, 2016	<b>REGULAR BOARD MEETING</b>  Public hearing on 2016-17 Budget Adopt 2016-17 Budget.
July 25, 2016	<b>FOR INFORMATION ONLY</b>  District receives certified appraisal roll. Adjust revenue projections.
August 3, 2016	Publish <i>“NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE”</i> (if proposed tax rate is higher than previously published) (must be at least 10 days prior to public meeting).
August 10, 2016	Post Notice for hearing and adoption of tax rate.
August 22, 2016	<b>REGULAR BOARD MEETING</b>  Public hearing on 2016-17 Tax Rate.  (if proposed tax rate is higher than previously published)  Adopt 2016-17 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.)**

## **Purchasing (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, only the District's Cabinet Members are assigned Purchasing Cards. All other employees use Purchasing Cards that are store specific and Travel Cards which are "declining balance" cards. The store specific P-Cards are assigned to each campus and placed in a secure location. Card use is requested and approved by each Principal/Department Head. The Travel Cards are assigned through the Purchasing Department once a Travel Request form has been completed by an employee with the estimated travel expenses loaded onto the card at that time. A purchase order is required to utilize any of the District cards. Receipts are reviewed at the campus level and received in the accounting system. The purchase order number must be written on the 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.

### **General Fund Reserve Policy**

The adoption of the General Fund Reserve policy by the Board of Trustees is intended to provide a guideline for the management of reserve operating funds of the District. It is the intent of the Trustees that funds shall be available for emergency needs of the District and to provide funds to be used for such purposes and such opportunities as shall arise which will benefit the District.

The policy shall be the maintenance of a minimum of one and one-half (1 1/2) months of operating funds in reserve. It is the goal of the District that, where possible, two and one-half (2 1/2) months of operating funds reserves shall be available.

The policy was formally adopted by the Board of Trustees on April 19, 2007.

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

## **Guideline Criteria for the Consideration of Refunding of Outstanding Debt**

The Board of Trustees for Wylie ISD adopted criteria as a guideline for refunding outstanding bonds. These criteria are recognized as guidelines and the Trustees reserve the right to add additional criteria, delete criteria show, or modify any, or all of the criteria in making a final evaluation of any proposal.

These criteria were adopted on April 19, 2007.

### **CRITERIA FOR REFUNDING**

1. 3% or greater, Present Value Savings.
2. No increase in the debt service of the maturities refunded.
3. Preservation of future ability to manage the debt service tax rate.
4. Combine refunding and new money issues where possible.
5. District should be satisfied as to the amount of savings obtained compared to the cost of the deal.
6. Where a refunding is combined with a new money transaction, criteria number 1, above, is not required.
7. Transactions involving swaps, derivatives, or other synthetic securities are prohibited unless the Board and Administration shall have conducted additional due diligence to determine the risks involved; and shall have determined that the risks are known and acceptable.

# Internal Controls

## Cash Handling Policy

Each year, the Finance Division meets with the campus and department secretaries to discuss the district business procedures. Included in the meeting is an extensive discussion on the cash handling procedures.

District requirements for employees handling cash are as follows:

- All District Employees handling funds on behalf of Wylie ISD will be required to attend a mandatory annual training session.
- All funds collected on behalf of the Wylie ISD will adhere to all board policies referring to the collection of money.
- Each employee will be required to sign an "Acknowledgement of Responsibilities for District Wide Fund Collection Procedures" form.
- Funds collected from all sources within the District shall be receipted by the appropriate methods.
- All employees will be given a memo from the District's Assistant Superintendent for Finance and Operations concerning funds collected on behalf of Wylie ISD.
- Receipts should be issued for all collections of funds from students and staff either in the form of a receipt book or a form determined by the campus.
- All checks should be made to the campus or Wylie ISD.
- A Wylie ISD deposit form must be completed on receiving any funds collected on behalf of the district. Each form requires two signatures:
  - ◊ The sponsor or employee collecting the funds
  - ◊ Another employee that verifies the funds collected
- Funds should be deposited to the appropriate district account at the District Depository (currently Inwood National Bank) on the same day or in a timely manner described by campus/departments individual plans.
- All funds should be secured in a sealed deposit bag prior to being taken to the depository.
- Pre-printed and pre-numbered deposit slips are to be used.
- Money should be kept in secured areas (preferably a safe) of the building at all times. A secured location will be described in each campuses and/or departments individual plan.
- The pink copy of the deposit slip (with proper budget coding and a brief description) that

## **Internal Controls (Cont.)**

is bank endorsed should be sent to the Finance Division ASAP.

- The yellow copy of the deposit slip should be attached to the WISD deposit form and kept in the possession of the campus.
- All checks deposited into a Wylie ISD bank account must be identified by their proper organization, group, activity, etc., on the bottom part of the check in the memo space.
- All campuses/departments will be assigned an endorsement stamp with a unique number to be used on the back of each check.
- A separate deposit slip should be used for each activity and/or fundraiser. Do not make a deposit on behalf of Wylie ISD without an official pre-printed deposit slip.
- Employees of the district shall not serve in a financial capacity of booster or other parent organizations. Financial capacity includes holding positions as treasurer, fundraising chairperson, or serving as a check signer.
- The district will not provide check cashing services to employees, students or community patrons.

The campus and department secretaries are required to have a meeting with their faculty/staff to discuss the above procedures. The district accounting office requires a copy of the sign-in sheet and the agenda from campus/department cash handling meeting and the signed "Acknowledgement of Responsibilities" form for all personnel who will handle cash during the school year.

In addition, internal controls for the following categories are all evaluated on an annual basis and reviewed by the District's auditors: Financial Reporting, Purchasing/Accounts Payable, Award Programs, Debt Service, Budget, and Investments. These documents may be reviewed upon request.

On the following page is the memorandum that every employee that handles cash receives from the Assistant Superintendent for Finance and Operations each year.

## Internal Controls (Cont.)

### Memorandum

TO: All Wylie ISD Personnel

FROM: Michele Trongaard, CPA, RTSBA  
Assistant Supt. for Finance & Operations  
Wylie I.S.D.

DATE: August 1, 2016

RE: Funds Collected on Behalf of Wylie ISD



- **ALL FUNDS** collected on behalf of the school must be deposited into an appropriate Wylie ISD bank account.
- Campus classes and/or student groups cannot require a parent to send **CASH ONLY**. This is to protect all personnel so there is never an accusation of misappropriation of funds.
- In order to issue a check to a vendor (i.e. for field trips, fundraisers, service projects, etc.), appropriate paperwork must be completed with the Finance Division.
- The local depository for Wylie ISD has been issued a directive never to cash checks made to Wylie ISD or issue money orders/cashier checks to an employee for money collected at one of our campuses and/or departments.

Thank you for your cooperation in this matter.

# 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 the Combined Budget Summary of the General Fund, Student Nutrition Fund and Debt Service Fund. After the summary, the remaining 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. Capital Project Funds may also be used as Assigned Funds from the General Fund in order to cover insurance proceeds that are material in nature, such as the 2016 \$55 million hail storm and other projects that are not bond related.





# Combined Funds

The 2016-2017 Combined Budget Summary includes three major funds - General Fund, Debt Service Fund and Student Nutrition Fund. The total revenues and other resources for these funds are \$153,185,136 and total expenditures and other uses are \$153,253,241.

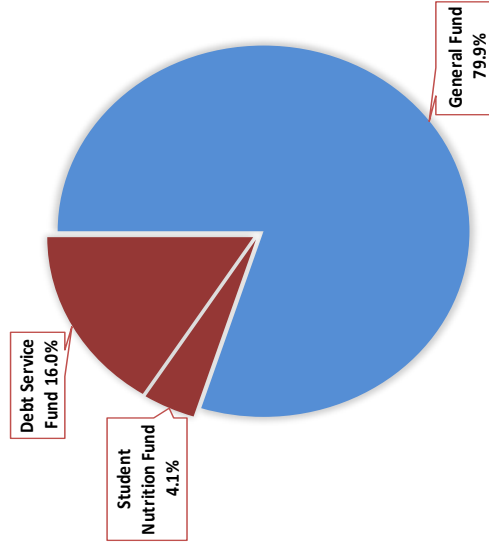
**Table 40**

31	Guidance and counseling	2,805,086	-	-	2,805,086
32	Social work services	70,899			70,899
33	Health services	1,415,484	-	-	1,415,484
34	Student transportation	5,361,750	-	-	5,361,750
35	Food services	-	-	6,043,804	6,043,804
36	Co-curricular activities	3,710,295	-	-	3,710,295
41	General administration	3,995,223	-	-	3,995,223
51	Plant maintenance & operations	12,613,729	-	243,590	12,857,319
52	Security	407,004	-	-	407,004
53	Technology	2,372,021	-	-	2,372,021
61	Community service	3,988	-	-	3,988
71	Debt service	411,000	24,567,838	2,874	24,981,712
81	Facilities acquisition & construction	1,800,000	-	-	1,800,000
95	JJAEF Programs	36,000	-	-	36,000
99	Other Intergovernmental Charges	460,000	-	-	460,000
	<b>Total Expenditures</b>	<b>122,395,135</b>	<b>24,567,838</b>	<b>6,290,268</b>	<b>153,253,241</b>
	<b>Excess Revenues Over Expenditures</b>	-	(69,105)	1,000	(68,105)
	<b>Fund Balance-Beginning Estimated</b>	46,460,579	24,070,873	1,332,050	71,863,502
	<b>Fund Balance-Ending-Projected</b>	<b>\$ 46,460,579</b>	<b>\$ 24,001,768</b>	<b>\$ 1,333,050</b>	<b>\$ 71,795,397</b>
	<b>Proposed Tax Rate</b>	<b>\$ 1.17</b>	<b>\$ 0.47</b>		<b>\$ 1.64</b>

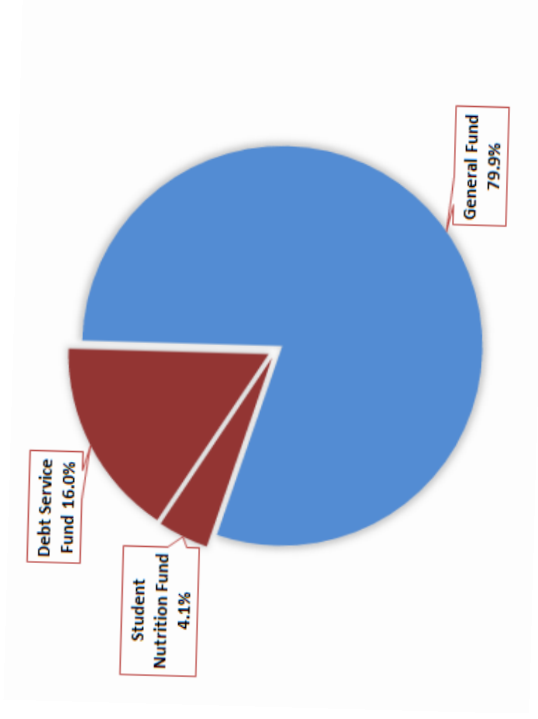
# Combined Funds (Cont.)

Table 41  
2016-2017 Combined Budget

Revenue		
General Fund	Student Nutrition Fund	Debt Service Fund
\$ 122,395,135	\$ 6,291,268	\$ 24,498,733



Expenditures		
General Fund	Student Nutrition Fund	Debt Service Fund
\$ 122,395,135	\$ 6,290,268	\$ 24,567,838



# Funding Public Education

Where does funding for public education come from?

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

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

States may implement these fiscal mechanisms individually or in combination. For Wylie ISD, funding is provided by foundation formulas and local-effort equalization efforts. For most districts across the nation, the foundation formula is the most common method of school funding, employed in 37 states and the District of Columbia. Under this approach, districts are guaranteed a minimum amount of funding and requires districts to raise a local portion of this amount through a state-mandated tax rate. The difference between the foundation amount and the district's contribution determines the amount of state aid needed. While many states use this method, the "foundation" or basic level of funding varies widely across the states, ranging from roughly \$1,721 per pupil in Oklahoma to \$9,678 per pupil in Connecticut based on 2008-09 funding levels. In comparison, Texas' per pupil basic allotment amount was \$3,135 for the same time period and rose to \$5,140 starting in 2015-16.

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 42**

Weights Given Based on Student Characteristics			
Program	Description	Weight	Citation
Special Education	Funding for students with learning disabilities based on the student placement	1.1—5.0	TEC§42.151
Compensatory Education	Additional funding for low-performing students as determined through the federal free and reduced price lunch program	0.2 or 2.41 for pregnant students	TEC§42.152
Bilingual Education	Additional funding to non-native English speakers	0.10	TEC§42.153
CTE	Additional funding based on career and vocational skills enrollment in grades 7-12	1.35	TEC§42.154
Gifted/Talented Education	Additional funding for programs and services for gifted and talented students	0.12	TEC§42.156
Public Education Grants	Additional funding for a student to attend school outside of home district, if assigned campus has a low passing rate on state achievement tests	0.10	TEC§42.157

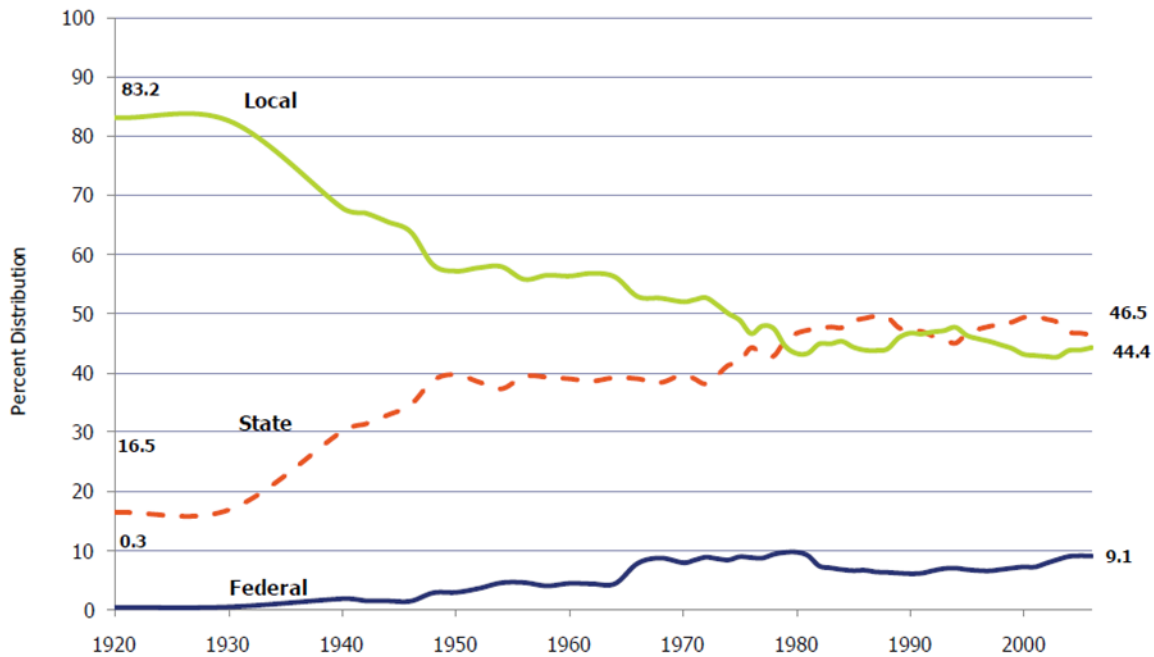
The weight factors have not been adjusted since inception in 1984.

# Funding Public Education (cont.)

## Revenue Sources

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

**Table 43**



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.)

## Revenue Sources (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. A ruling was made on August 28, 2014 that the Texas school finance system is unconstitutional. There are limits to the judiciary's ability to solve school finance problems. With the court ruling that Texas' system is unconstitutional, the responsibility will still ultimately lie with the Legislature to fix it.

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

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

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

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

# How an Education Dollar in Wylie ISD Relates to the Student

Table 44

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

Source: Moak Casey & Associates

## Tax Collection Data

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

**Table 45**

Year Ended June 30	Assessed Valuation	Tax Rate	Adjusted Levy	% Collections	
				Current	Total
2010	\$ 3,084,000,060	\$ 1.59	\$ 49,035,601	97.04%	99.26%
2011	\$ 3,132,399,613	\$ 1.64	\$ 51,371,354	99.32%	100.58%
2012	\$ 3,193,229,451	\$ 1.64	\$ 52,368,963	98.79%	99.00%
2013	\$ 3,248,924,526	\$ 1.64	\$ 53,282,362	99.45%	100.15%
2014	\$ 3,478,419,817	\$ 1.64	\$ 57,046,085	99.46%	99.90%
2015	\$ 3,800,264,829	\$ 1.64	\$ 62,324,343	100.25%	101.33%
2016	\$ 4,175,434,575	\$ 1.64	\$ 68,477,127	100.21%	102.75%



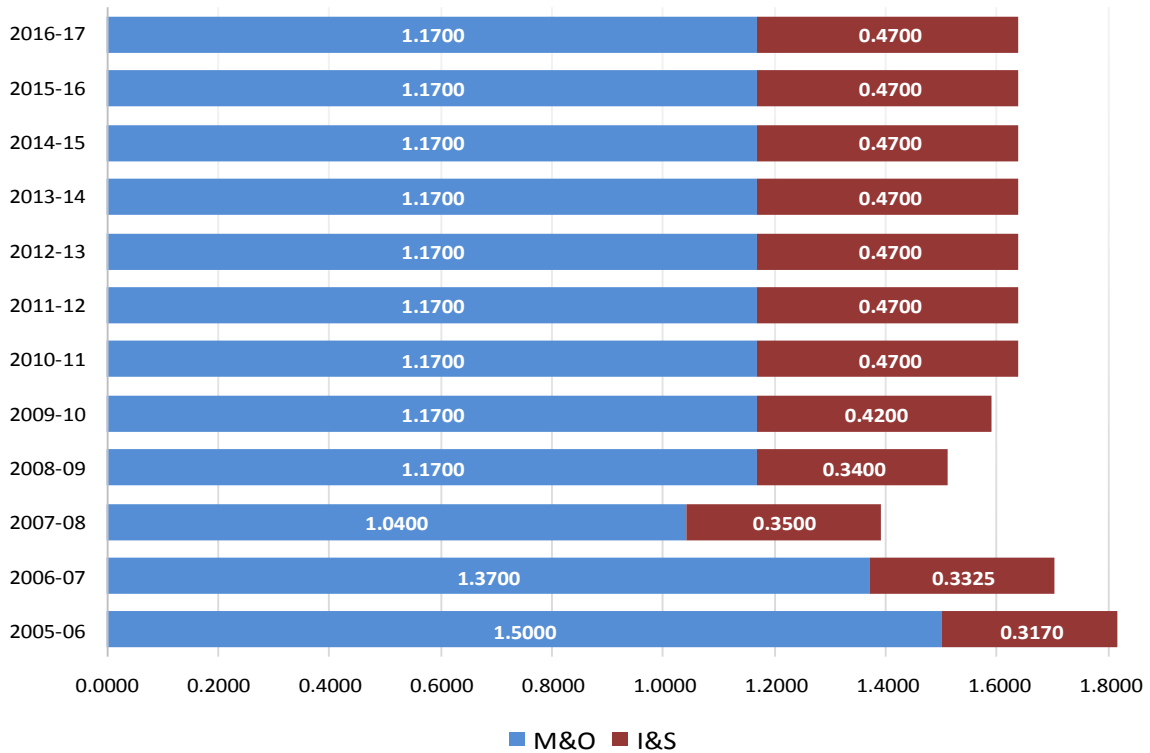
# Comparison of Tax Rates

The tax rate for 2016-17 will remain the same at \$1.64. House Bill 1 (HB1) enacted by the Third Special Session of the 79<sup>th</sup> Legislature significantly reduced the District’s maintenance and operations tax rate. Formerly, Wylie ISD had been at the maximum \$1.50 tax cap for 2004-05 and 2005-06 before decreasing to \$1.37 in 2006-07. HB1 compressed the M&O rate to \$1.33 in 2006-07. State Legislature compressed the M&O rate even further to \$1.00 in 2007-08. The District opted to increase these rates by the allowable four cents for the past nine 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 M&O tax rate remains the same at \$1.17 for 2016-17.

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

**Table 46**

## COMBINED M&O AND I&S TAX RATES



# General Fund

## Revenue

Local budgeted revenues increased by \$2,558,705 or 4.92% over 2015-16 unaudited actuals. Two components contributed to the increase in the 2016-2017 budget from unaudited actuals in 2015-2016:

1. An additional 545 students enrolled which provides additional funding.
2. Property values exceeded the conservative budget by 5.5%.

For the 2016-2017 fiscal year, revenues are anticipated to increase by over \$10 million from original budget. Further explanation follows outlining the major changes to General Fund revenue for 2016-17.

## Expenditures

The focus on the expenditure budgeting begins with payroll and benefits. As this makes up over 80% of most districts' budgets, the Board of Trustees approved a 3% midpoint increase for all employees. The state mandated a 1.5% Teacher Retirement Contribution based on calculated salaries which began in 2014-2015. This amounts to \$960,000 for Wylie ISD and was only offset by state funding for one year. Beginning in 2015-2016, school districts were required to pay the additional mandatory contribution without assistance from the State. This amount is to help offset the high cost of retirees pensions and health care costs.

## Fund Balance

The General Fund unobligated fund balance is expected to increase by \$6.4 million from the fiscal year 2015-16 due to changes in the 83rd Legislative session granting Wylie ISD \$415 per average daily attendance per pupil and conservative budgeting. In addition, the state granted an increase in the homestead exemption from \$15,000 to \$25,000 with the passage of Proposition 1 by voters on November 3, 2015. This results in a loss in local funds to Wylie ISD in the amount of \$2.3 million and a savings to the taxpayer of \$164 per household with the elected homestead exemption. The state has agreed to hold harmless for this loss to the school districts. All changes are expected to be permanent unless changed in the next legislative session in 2017. This increase will help offset the overall loss in state funding the District received in the last biennium.

## **General Fund (Cont.)**

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 increased 14.5% for 2016-17. Property value increases for the past three years amount to 6.7% for 2013-14, 9% for 2014-15, and 14.5% for 2015-16. Annual enrollment growth rate has been steady for the past eight years with an average growth rate of 3.8% per year.

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

#### **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 2016-17 is a 14.5% increase over 2015-16. A conservative 3% - 9% estimate was used for budgeted growth projections.

#### **Expenditure Assumptions**

1. The District will maintain its campus allocation of current amounts.
2. The opening of George W. Bush Elementary School in the fall of 2016 will have an impact on our future expenditures.
3. The District participates in the Teacher Retirement System Active Care health insurance plan. Contributions by Wylie ISD are \$275 per month per employee.
4. All expenditures that are not critical to the direct instructional process will be scrutinized carefully each year.

# General Fund (Cont.)

## Wylie ISD General Fund Revenues Years Ended June 30, 2013—June 30, 2017 (Budgeted)

Table 47

	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Unaudited Actuals	2016-17 Adopted Budget	\$ Increase/ (Decrease) Over Prior Year	% In- crease/ (Decrease) Over Prior Year
<b>LOCAL REVENUE SOURCES</b>							
Property Taxes	\$38,262,397	\$41,014,948	\$45,365,626	\$49,912,258	\$52,996,108	\$3,083,850	6.18%
Investment Income	68,413	69,025	74,740	188,353	70,000	(\$118,353)	-62.84%
Penalties, Interest and Other	230,674	231,776	278,231	307,073	-	(\$307,073)	-100.00%
Rent	366,289	440,006	451,447	510,587	450,000	(\$60,587)	-11.87%
Gifts & Bequests	162,623	220,889	99,704	70,123	1,000	(\$69,123)	0.00%
Athletic Activities	399,702	429,179	457,221	405,412	449,610	\$44,198	10.90%
Soft Drink Vendor Contract	46,667	(40,000)	-	-	-	\$0	0.00%
Extra-Curricular Student Activities	105,916	42,242	97,491	48,855	64,055	\$15,200	31.11%
Other	505,412	720,512	608,743	516,380	486,974	(\$29,406)	-5.69%
<b>TOTAL</b>	<b>40,148,091</b>	<b>43,128,578</b>	<b>47,433,205</b>	<b>51,959,042</b>	<b>54,517,747</b>	<b>2,558,705</b>	<b>4.92%</b>
<b>STATE REVENUE SOURCES</b>							
Per Capita Funds	5,530,665	3,520,569	3,456,360	2,366,080	3,599,911	1,233,831	52.15%
Foundation School Revenue	44,128,034	53,518,737	56,466,803	61,967,660	58,123,390	(-3,844,270)	-6.20%
Other State Revenue	895	68,354	17,732	15,986	-	(-15,986)	-100.00%
TRS On-Behalf (Book Entry Only)	4,025,001	4,516,413	4,949,448	5,251,845	5,354,087	102,242	1.95%
<b>TOTAL</b>	<b>53,684,595</b>	<b>61,624,073</b>	<b>64,890,343</b>	<b>69,601,571</b>	<b>67,077,388</b>	<b>(2,524,183)</b>	<b>-3.63%</b>
<b>FEDERAL REVENUE SOURCES</b>							
Impact Aid	266,916	89,781	155,169	150,241	80,000	(-70,241)	-46.75%
Other Federal Revenue/ARRA Funds/Educ Jobs Grant	268,715	362,684	225,460	760,792	616,000	(-144,792)	-19.03%
ROTC	144,215	138,450	126,099	123,862	100,000	(-23,862)	-19.26%
Federal Flood Control	-	-	4,008	4,927	4,000	(926.65)	-
Title VI Summer School	-	-	-	-	-	-	-
Medicaid Reimbursement	15,717	19,985	233,504	-	-	0	-
<b>TOTAL</b>	<b>695,563</b>	<b>610,900</b>	<b>744,239</b>	<b>1,039,822</b>	<b>800,000</b>	<b>(239,822)</b>	<b>-23.06%</b>
<b>GENERAL FUND REVENUE TOTAL</b>							
	\$ 94,528,250	\$ 105,363,551	\$ 113,067,787	\$ 122,600,435	\$ 122,395,135	(-205,300)	-0.17%

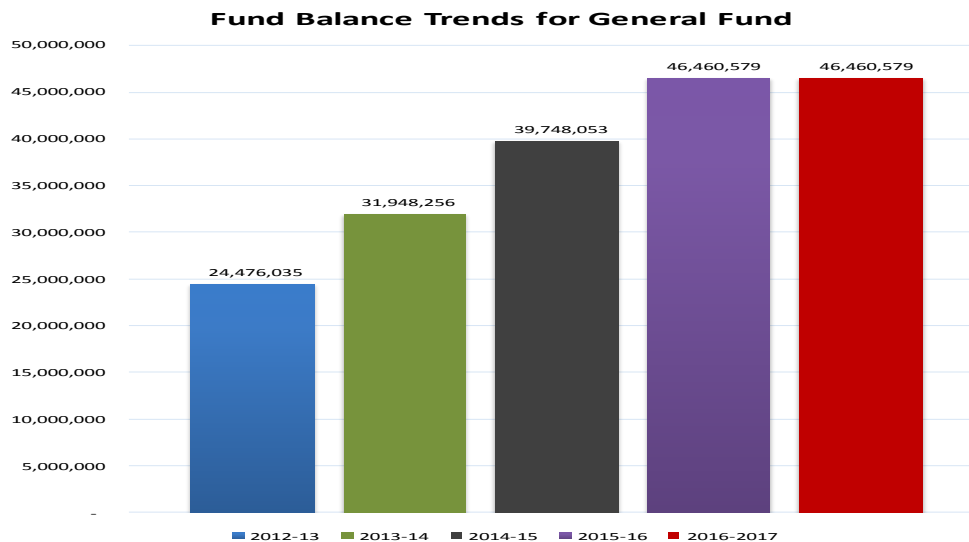
# General Fund (Cont.)

## Wylie ISD General Fund Expenditures Years Ended June 30, 2012—June 30, 2016 (Budgeted)

Table 48

	2012-13 Audited Actuals	2013-14 Audited Actuals	2014-15 Audited Actuals	2015-16 Unaudited Actuals	2016-17 Adopted Budget	\$ Increase/ (Decrease) Over Prior Year	% Increase/ (Decrease) Over Prior Year
<b>EXPENDITURES BY OBJECT</b>							
Payroll Costs	\$ 78,274,007	\$ 83,264,015	\$ 89,453,387	\$ 94,755,234	\$ 102,960,385	\$ 8,205,151	8.66%
Professional & Contracted Svcs.	4,969,711	5,286,695	5,547,873	6,629,661	7,426,052	\$ 796,391	12.01%
Other Operating Expenses	5,897,682	7,614,933	9,404,281	8,255,565	8,651,246	\$ 395,681	4.79%
Debt Service	356,235	338,204	345,986	388,448	411,000	\$ 22,552	5.81%
Capital Outlay	2,021,032	1,396,913	1,251,169	2,561,259	2,946,452	\$ 385,193	15.04%
<b>Total</b>	<b>91,518,668</b>	<b>97,900,760</b>	<b>106,002,696</b>	<b>112,590,167</b>	<b>122,395,135</b>	<b>9,804,968</b>	<b>8.71%</b>
<b>TOTAL EXPENDITURES</b>	<b>91,518,668</b>	<b>97,900,760</b>	<b>106,002,696</b>	<b>112,590,167</b>	<b>122,395,135</b>	<b>\$ 9,804,968</b>	<b>8.71%</b>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	<b>3,009,582</b>	<b>7,462,791</b>	<b>7,065,091</b>	<b>10,010,268</b>	<b>-</b>	<b>(10,010,268)</b>	<b>-</b>
<b>OTHER SOURCES</b>							
Sale of Real and Personal Property	100,106	9,430	25,271	193,351	-	-	-
Capital Leases	-	-	709,435	1,373,039	-	-	-
Operating Transfers	-	-	-	10,920	-	-	-
Hail Damage Claims	-	-	-	725,133	-	-	-
<b>TOTAL</b>	<b>100,106</b>	<b>9,430</b>	<b>734,706</b>	<b>2,302,443</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER USES</b>							
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,600,185</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET SOURCES OVER(UNDER)</b>	<b>100,106</b>	<b>9,430</b>	<b>734,706</b>	<b>(3,297,742)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>	<b>21,366,347</b>	<b>24,476,035</b>	<b>31,948,256</b>	<b>39,748,053</b>	<b>46,460,579</b>	<b>6,712,526</b>	<b>16.89%</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 24,476,035</b>	<b>\$ 31,948,256</b>	<b>\$ 39,748,053</b>	<b>\$ 46,460,579</b>	<b>\$ 46,460,579</b>	<b>-</b>	<b>0.00%</b>

Table 49

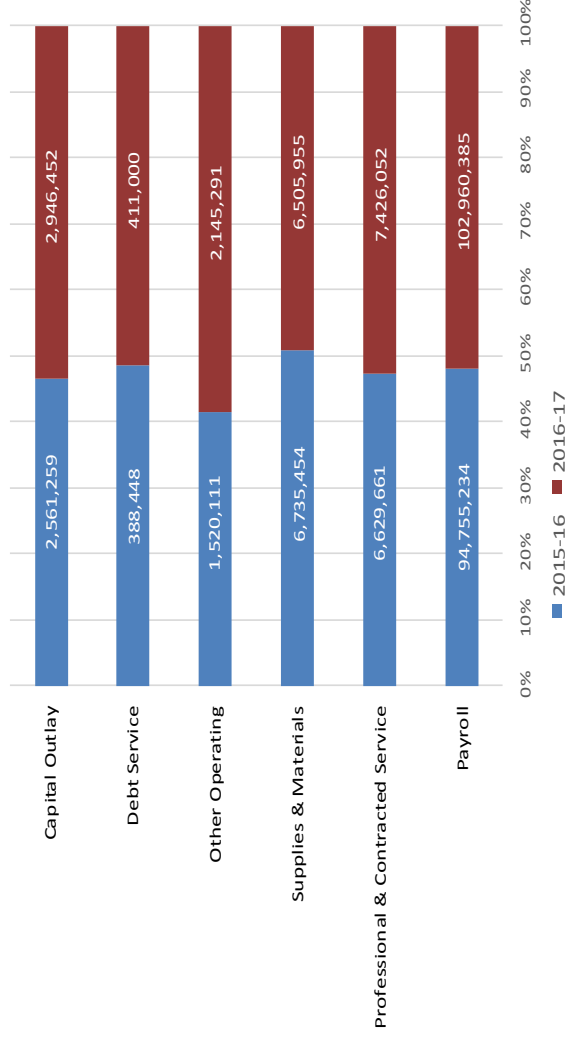


# General Fund Expenditures Comparison

## Table 50

2015-16 Unaudited Actuals		2015-16 Unaudited Actual Expenditures
Major Object Code	Expenditures	Expenditures
6100	Payroll Costs	\$ 94,755,234
6200	Professional & Contracted Svcs.	\$ 6,629,661
6300	Supplies & Materials	\$ 6,735,454
6400	Other Operating Expenses	\$ 1,520,111
6500	Debt Services	\$ 388,448
6600	Capital Outlay	\$ 2,561,259
<b>Total 2015-16 Unaudited Expenditures</b>		<b>\$ 112,590,167</b>

2016-17 Adopted Budget		2016-17 Budgeted Expenditures
Major Object Code	Expenditures	Expenditures
6100	Payroll Costs	\$ 102,960,385
6200	Professional & Contracted Svcs.	\$ 7,426,052
6300	Supplies & Materials	\$ 6,505,955
6400	Other Operating Expenses	\$ 2,145,291
6500	Debt Services	\$ 411,000
6600	Capital Outlay	\$ 2,946,452
<b>Total 2016-17 Budgeted Expenditures</b>		<b>\$ 122,395,135</b>



## General Fund (Cont.)

### Campus and Department Appropriations

The chart on the following page compares the 2015-16 original budget to the 2016-17 budget for each campus and department in Wylie ISD.

The Curriculum and Instruction departments have an increase due to allocating a specific budget for accelerated instruction as required under the Texas Education Code. *"The Texas Education Code required a school district to provide each student who fails to perform satisfactorily on an End of Course assessment with accelerated instruction in the applicable subject area. HB 5, 83rd Texas Legislature in 2013 has emphasized this amount be included separately in the adopted budget."*

Opening of George W. Bush Elementary is almost a third of the increase in budgeted expenditures. Most of the campus increases are due to enrollment growth. Finally, the Athletics and Fine Arts Departments were both increased due to participation increases and had not previously been adjusted in the last three years.



# General Fund (Cont.)

**Table 51**

	2015-16 Original Budget	2016-17 Original Budget	Increase/ Decrease
Academic and Career Connections	638,344.00	455,890.00	-182,454.00
Achieve Academy	1,800,439.00	1,854,366.00	53,927.00
Akin Elementary	3,095,711.00	3,254,829.00	159,118.00
Assessment and Accountability	0.00	16,280.00	16,280.00
Athletic Department	1,405,322.00	1,575,384.00	170,062.00
Birmingham Elementary	3,096,462.00	3,195,302.00	98,840.00
Burnett Junior High School	4,254,117.00	4,372,087.00	117,970.00
Bush Elementary	0.00	3,247,855.00	3,247,855.00
Communications and Community Relations	638,237.00	614,138.00	-24,099.00
Cooper Junior High School	4,026,050.00	4,229,724.00	203,674.00
Cox Elementary	3,553,636.00	3,481,535.00	-72,101.00
Curriculum & Instruction Division	707,536.00	2,802,518.00	2,094,982.00
Davis Intermediate School	3,846,049.00	4,133,821.00	287,772.00
District Wide	2,079,883.00	2,527,543.00	447,660.00
Dodd Elementary	3,210,454.00	3,341,833.00	131,379.00
Draper Intermediate School	4,633,827.00	4,907,027.00	273,200.00
Elementary Curriculum	121,200.00	28,301.00	-92,899.00
Energy Management	31,263.00	31,263.00	0.00
Finance Division	1,971,138.00	1,646,642.00	-324,496.00
Fine Arts Department	596,384.00	762,344.00	165,960.00
Groves Elementary	3,652,812.00	3,732,293.00	79,481.00
Harrison Intermediate School	3,949,388.00	4,295,135.00	345,747.00
Hartman Elementary	3,227,629.00	3,503,764.00	276,135.00
Health Services	51,198.00	49,622.00	-1,576.00
Human Resources/Student Services	706,048.00	779,958.00	73,910.00
Maintenance	4,588,624.00	4,864,024.00	275,400.00
McMillan Junior High School	4,126,293.00	4,197,210.00	70,917.00
School Board	75,065.00	75,065.00	0.00
Secondary Curriculum	1,784,997.00	1,815,570.00	30,573.00
Smith Elementary	3,318,014.00	3,623,642.00	305,628.00
Special Education	1,087,675.00	1,088,498.00	823.00
Special Services	726,298.00	750,906.00	24,608.00
Staff Development	305,362.00	222,345.00	-83,017.00
Summer School	321,985.00	399,350.00	77,365.00
Superintendent's Office	772,449.00	980,083.00	207,634.00
Tax Office	427,000.00	480,000.00	53,000.00
Technology	2,555,152.00	2,906,579.00	351,427.00
Tibbals Elementary	3,226,907.00	3,672,742.00	445,835.00
Transportation	4,703,789.00	5,332,600.00	628,811.00
Watkins Elementary	3,661,605.00	3,762,573.00	100,968.00
Whitt Elementary	3,283,033.00	3,423,397.00	140,364.00
Wylie East High School	11,318,788.00	11,989,938.00	671,150.00
Wylie High School	13,980,850.00	13,971,159.00	-9,691.00
	<b>111,557,013.00</b>	<b>122,395,135.00</b>	<b>10,838,122.00</b>



# General Fund (Cont.)

Table 52

## General Fund by Function

	2012-13		2013-14		2014-15		2015-16		2016-17		2016-17	
	Audited	% Audited	Audited	% Audited	Audited	% Audited	Unaudited	% Unaudited	Adopted	% Adopted	Adopted	% Adopted
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Budget	Budget	Budget	Budget
11 Instruction	\$ 54,801,018	59.88%	\$ 58,926,684	60.19%	\$ 65,322,799	61.62%	\$ 69,586,514	61.81%	\$ 73,595,789	60.13%		
12 Instructional Resource & Media	937,965	1.02%	958,012	0.98%	969,262	0.91%	1,047,992	0.93%	1,198,664	0.98%		
13 Curriculum & Staff Development	2,214,241	2.42%	2,538,601	2.59%	2,868,029	2.71%	2,972,283	2.64%	3,460,007	2.83%		
21 Instructional Administration	967,697	1.06%	1,067,610	1.09%	1,102,248	1.04%	1,258,442	1.12%	1,426,868	1.17%		
23 School Administration	5,932,289	6.48%	6,225,558	6.36%	6,534,797	6.16%	6,792,321	6.03%	7,251,328	5.92%		
31 Guidance and Counseling	2,241,482	2.45%	2,466,196	2.52%	2,414,633	2.28%	2,573,953	2.29%	2,805,086	2.29%		
32 Social Work Services	-	0.00%	-	0.00%	62,915	0.06%	70,171	0.06%	70,899	0.06%		
33 Health Services	1,133,259	1.24%	1,175,609	1.20%	1,244,567	1.17%	1,326,829	1.18%	1,415,484	1.16%		
34 Student Transportation	4,039,999	4.41%	3,835,477	3.92%	4,186,230	3.95%	3,789,971	3.37%	5,361,750	4.38%		
36 Extra-Curricular Activities	2,997,598	3.28%	4,030,115	4.12%	3,407,976	3.21%	3,301,910	2.93%	3,710,295	3.03%		
41 General Administration	2,784,307	3.04%	3,209,423	3.28%	3,326,188	3.14%	3,541,205	3.15%	3,995,223	3.26%		
51 Plant Maintenance & Operations	9,753,362	10.66%	10,551,335	10.78%	10,719,325	10.11%	12,063,951	10.71%	12,613,729	10.31%		
52 Security & Monitoring	352,303	0.38%	302,841	0.31%	400,561	0.38%	605,382	0.54%	407,004	0.33%		
53 Data Processing/Technology Services	1,537,049	1.68%	1,831,028	1.87%	1,944,671	1.83%	2,409,719	2.14%	2,372,021	1.94%		
61 Community Services	1,856	0.00%	602	0.00%	2,045	0.00%	336	0.00%	3,988	0.00%		
71 Debt Service	356,235	0.39%	338,204	0.35%	345,986	0.33%	388,448	0.35%	411,000	0.34%		
81 Facilities Acquisition and Construction	1,061,506	1.16%	-	0.00%	709,435	0.67%	380,244	0.34%	1,800,000	1.47%		
95 JJAEP Programs	60,968	0.07%	79,038	0.08%	48,082	0.05%	43,521	0.04%	36,000	0.03%		
99 Other Intergovernmental Charges	345,534	0.38%	364,428	0.37%	392,948	0.37%	436,976	0.39%	460,000	0.38%		
Total	\$ 91,518,668	100.00%	\$ 97,900,760	100.00%	\$ 106,002,696	100.00%	\$ 112,590,167	100.00%	\$ 122,395,135	100.00%		

# General Fund (Cont.)

## General Fund Expenditures by Program Intent

As shown on pages 196-213, five financial expenditure columns are compared. The last audited year available at the date of this report was for the 2014-15 fiscal year. The 2015-16 expenditures are currently being audited and thus do not reflect the final balances in every case. The 2016-17 budgeted amounts are projections and may be subject to future adjustments through the budget amendment process.

## General Fund Expenditures Per Student

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

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

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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 Mann, Principal

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

	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Enrollment</b>	486	465	517	546	389
<b>Student / Teacher Ratio</b>	15.2	15.3	15.7	15.8	13.6
<b>Staff FTE's</b>					
<b>Professional</b>					
Campus Administration	2.0	3.0	3.0	3.0	2.0
Other Professional	3.4	3.6	3.4	3.6	2.0
Teachers	32.0	30.4	32.9	34.5	28.5
<b>Support</b>					
Educational Aides	8.0	7.0	12.7	12.7	12.0
<b>Total</b>	<b>45.4</b>	<b>44.0</b>	<b>52.0</b>	<b>53.8</b>	<b>44.5</b>

Expenditures	**2012-13	**2013-14	**2014-15	2015-16	2016-17
	Audited	Audited	Audited	Unaudited	Budgeted
Regular Education (11)	\$ 1,760,846	\$ 1,715,804	\$ 2,179,455	\$ 1,913,846	\$ 1,926,032
Gifted & Talented Education (21)	22,101	30,156	38,573	29,180	30,037
Career & Technology Education(22)	-	-	-	-	-
Special Education (23)	170,332	181,844	503,215	384,668	400,607
Accelerated Education(24,30,32,34)	99,241	54,279	74,673	149,731	154,282
Bilingual/ESL Education (25,35)	1,638	1,810	4,896	87,827	92,406
Other (26, 28, 29, 99)	541,526	628,064	413,553	675,368	651,465
<b>Total</b>	<b>\$ 2,595,685</b>	<b>\$ 2,611,956</b>	<b>\$ 3,214,365</b>	<b>\$ 3,240,619</b>	<b>\$ 3,254,829</b>
<b>Per Student Cost</b>	\$ 5,341	\$ 5,617	\$ 6,217	\$ 5,935	\$ 8,367

Assessment Results	2013 STAAR	2014 STAAR	2015 STAAR	2016 STAAR	2017 STAAR
Reading	89%	88%	93%	92%	NA
Mathematics	90%	91%	93%	88%	NA
Writing	74%	87%	85%	82%	NA
Social Studies	NA	NA	NA	NA	NA
Science	NA	NA	NA	NA	NA

Serves Grades Kindergarten-4th; Title 1 Campus

\*\*Information obtained from the TEA PEIMS Standard Report



# T. F. Birmingham Elementary School

Tiffany Doolan, Principal

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

	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Enrollment</b>	551	531	547	530	515
<b>Student / Teacher Ratio</b>	15.2	15.6	15.8	17.1	15.4
<b>Staff FTE's</b>					
<b>Professional</b>					
Campus Administration	2.0	2.0	2.9	2.0	2.0
Other Professional	3.3	2.0	4.2	2.0	2.0
Teachers	36.2	34.0	34.6	31.0	33.5
<b>Support</b>					
Educational Aides	8.8	8.0	10.0	12.0	12.0
<b>Total</b>	<b>50.3</b>	<b>46.0</b>	<b>51.7</b>	<b>47.0</b>	<b>49.5</b>

Expenditures	**2012-13	**2013-14	**2014-15	2015-16	2016-17
	Audited	Audited	Audited	Unaudited	Budgeted
Regular Education (11)	\$ 1,968,246	\$ 1,960,887	\$ 2,410,458	\$ 1,943,011	\$ 1,980,989
Gifted & Talented Education (21)	29,217	29,460	38,936	30,300	31,027
Career & Technology Education(22)	-	-	-	-	-
Special Education (23)	297,477	348,038	544,161	473,011	492,186
Accelerated Education(24,30,32,34)	140,945	95,861	86,186	82,469	82,703
Bilingual/ESL Education (25,35)	1,635	2,424	5,483	1,671	1,671
Other (26, 28, 29, 99)	541,199	607,813	201,348	624,708	606,766
<b>Total</b>	<b>\$ 2,978,719</b>	<b>\$ 3,044,482</b>	<b>\$ 3,286,572</b>	<b>\$ 3,155,170</b>	<b>\$ 3,195,342</b>
<b>Per Student Cost</b>	\$ 5,406	\$ 5,733	\$ 6,008	\$ 5,953	\$ 6,205

Assessment Results	2013 STAAR	2014 STAAR	2015 STAAR	2016 STAAR	2017 STAAR
Reading	82%	86%	89%	89%	NA
Mathematics	61%	85%	90%	90%	NA
Writing	75%	83%	78%	78%	NA
Social Studies	NA	NA	NA	NA	NA
Science	NA	NA	NA	NA	NA

Serves Grades Kindergarten-4th; Title 1 Campus

\*\*Information obtained from the TEA PEIMS Standard Report



# George W. Bush Elementary School

Dr. Maricela Helm, Principal

***Mission Statement:*** All students at George W. Bush Elementary will grow together to become life-long learners who embrace diversity, encourage each other and positively impact the world with the confidence and character to become successful leaders achieving excellence through perseverance and soaring high into the future.

	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Enrollment</b>	0	0	0	0	553
<b>Student / Teacher Ratio</b>					13.3
<b>Staff FTE's</b>					
<b>Professional</b>					
Campus Administration	0.0	0.0	0.0	0.0	2.0
Other Professional	0.0	0.0	0.0	0.0	3.0
Teachers	0.0	0.0	0.0	0.0	41.5
<b>Support</b>					
Educational Aides	0.0	0.0	0.0	0.0	10.0
<b>Total</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>56.5</b>

Expenditures	2012-13	2013-14	2014-15	2015-16	2016-17
	Audited	Audited	Audited	Unaudited	Budgeted
Regular Education (11)	\$ -	\$ -	\$ -	\$ 61	\$ 2,618,376
Gifted & Talented Education (21)	-	-	-	-	37,394
Career & Technology Education(22)	-	-	-	-	-
Special Education (23)	-	-	-	-	36,378
Accelerated Education(24,30,32,34)	-	-	-	-	9,794
Bilingual/ESL Education (25,35)	-	-	-	-	1,000
Other (26, 28, 29, 99)	-	-	-	49,666	544,913
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 49,727</b>	<b>\$ 3,247,855</b>

**Per Student Cost** \$ 5,873

Assessment Results	2013 STAAR	2014 STAAR	2015 STAAR	2016 STAAR	2017 STAAR
Reading	NA	NA	NA	NA	NA
Mathematics	NA	NA	NA	NA	NA
Writing	NA	NA	NA	NA	NA
Social Studies	NA	NA	NA	NA	NA
Science	NA	NA	NA	NA	NA

Serves Grades Kindergarten-4th

\*\*Information obtained from the TEA PEIMS Standard Report



# Cheri Cox Elementary School

Diana Pecorino, Principal

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

	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Enrollment</b>	606	625	626	652	671
<b>Student / Teacher Ratio</b>	15.7	16.4	15.3	16.7	16.6
<b>Staff FTE's</b>					
<b>Professional</b>					
Campus Administration	2.0	2.0	2.0	2.0	2.0
Other Professional	3.1	2.0	2.5	2.0	2.0
Teachers	38.6	38.0	40.8	39.0	40.5
<b>Support</b>					
Educational Aides	8.9	9.0	8.0	7.0	8.0
<b>Total</b>	<b>52.6</b>	<b>51.0</b>	<b>53.3</b>	<b>50.0</b>	<b>52.5</b>

Expenditures	**2012-13	**2013-14	**2014-15	2015-16	2016-17
	Audited	Audited	Audited	Unaudited	Budgeted
Regular Education (11)	\$ 2,203,722	\$ 2,215,279	\$ 3,014,307	\$ 2,493,243	\$ 2,497,242
Gifted & Talented Education (21)	20,717	31,883	41,962	34,135	35,606
Career & Technology Education(22)	-	-	-	-	-
Special Education (23)	233,665	219,572	274,312	170,090	174,565
Accelerated Education(24,30,32,34)	93,847	92,683	80,768	95,316	107,499
Bilingual/ESL Education (25,35)	26,222	27,784	64,992	27,312	26,696
Other (26, 28, 29, 99)	557,298	619,202	220,929	637,179	639,927
<b>Total</b>	<b>\$ 3,135,472</b>	<b>\$ 3,206,402</b>	<b>\$ 3,697,270</b>	<b>\$ 3,457,274</b>	<b>\$ 3,481,535</b>
<b>Per Student Cost</b>	\$ 5,174	\$ 5,130	\$ 5,906	\$ 5,303	\$ 5,189

Assessment Results	2013 STAAR	2014 STAAR	2015 STAAR	2016 STAAR	2017 STAAR
Reading	89%	89%	87%	87%	NA
Mathematics	81%	90%	88%	88%	NA
Writing	86%	90%	85%	85%	NA
Social Studies	NA	NA	NA	NA	NA
Science	NA	NA	NA	NA	NA

Serves Grades Kindergarten-4th

\*\*Information obtained from the TEA PEIMS Standard Report



## R. C. Dodd Elementary School

Nicole Duvall, Principal

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

	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Enrollment</b>	603	602	570	584	577
<b>Student / Teacher Ratio</b>	15.7	15.8	15.4	17.2	16.3
<b>Staff FTE's</b>					
<b>Professional</b>					
Campus Administration	2.0	2.0	2.0	2.0	2.0
Other Professional	4.0	2.0	2.0	2.0	2.0
Teachers	38.5	38.0	37.0	34.0	35.5
<b>Support</b>					
Educational Aides	12.0	12.0	10.0	11.0	11.0
<b>Total</b>	<b>56.5</b>	<b>54.0</b>	<b>51.0</b>	<b>49.0</b>	<b>50.5</b>

Expenditures	**2012-13	**2013-14	**2014-15	2015-16	2016-17
	Audited	Audited	Audited	Unaudited	Budgeted
Regular Education (11)	\$ 2,098,600	\$ 2,117,274	\$ 2,641,017	\$ 2,223,851	\$ 2,315,321
Gifted & Talented Education (21)	20,633	28,848	38,063	31,502	32,126
Career & Technology Education(22)	-	-	-	-	-
Special Education (23)	398,157	434,755	425,776	302,259	309,023
Accelerated Education(24,30,32,34)	88,635	59,197	73,538	64,874	69,164
Bilingual/ESL Education (25,35)	2,460	3,545	5,768	1,671	1,695
Other (26, 28, 29, 99)	544,284	603,549	227,854	623,245	614,504
<b>Total</b>	<b>\$ 3,152,768</b>	<b>\$ 3,247,168</b>	<b>\$ 3,412,016</b>	<b>\$ 3,247,402</b>	<b>\$ 3,341,833</b>
<b>Per Student Cost</b>	\$ 5,228	\$ 5,394	\$ 5,986	\$ 5,561	\$ 5,792

Assessment Results	2013 STAAR	2014 STAAR	2015 STAAR	2016 STAAR	2017 STAAR
Reading	86%	87%	93%	85%	NA
Mathematics	91%	90%	92%	85%	NA
Writing	77%	84%	86%	86%	NA
Social Studies	NA	NA	NA	NA	NA
Science	NA	NA	NA	NA	NA

Serves Grades Kindergarten-4th

\*\*Information obtained from the TEA PEIMS Standard Report





## R. V. Groves Elementary School

Jill Vasquez, Principal

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

	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Enrollment</b>	595	569	632	653	554
<b>Student / Teacher Ratio</b>	15.8	15.8	15.4	15.7	15.2
<b>Staff FTE's</b>					
<b>Professional</b>					
Campus Administration	2.0	2.0	2.0	3.0	2.0
Other Professional	3.6	2.0	2.0	4.1	2.0
Teachers	37.7	36.0	41.0	41.5	36.5
<b>Support</b>					
Educational Aides	8.8	10.0	12.0	10.8	12.0
<b>Total</b>	<b>52.1</b>	<b>50.0</b>	<b>57.0</b>	<b>59.4</b>	<b>52.5</b>

Expenditures	**2012-13	**2013-14	**2014-15	2015-16	2016-17
	Audited	Audited	Audited	Unaudited	Budgeted
Regular Education (11)	\$ 2,073,458	\$ 2,031,986	\$ 2,821,748	\$ 2,559,575	\$ 2,634,144
Gifted & Talented Education (21)	19,641	28,915	37,650	31,735	32,250
Career & Technology Education(22)	-	-	-	-	-
Special Education (23)	203,782	332,747	520,998	296,022	295,215
Accelerated Education(24,30,32,34)	109,317	59,379	111,140	93,340	103,923
Bilingual/ESL Education (25,35)	3,277	3,216	40,251	19,000	18,639
Other (26, 28, 29, 99)	523,801	579,356	226,529	636,073	648,122
<b>Total</b>	<b>\$ 2,933,276</b>	<b>\$ 3,035,600</b>	<b>\$ 3,758,316</b>	<b>\$ 3,635,745</b>	<b>\$ 3,732,293</b>
<b>Per Student Cost</b>	\$ 4,930	\$ 5,335	\$ 5,947	\$ 5,568	\$ 6,737

Assessment Results	2013 STAAR	2014 STAAR	2015 STAAR	2016 STAAR	2017 STAAR
Reading	83%	87%	84%	83%	NA
Mathematics	78%	86%	94%	80%	NA
Writing	75%	89%	92%	76%	NA
Social Studies	NA	NA	NA	NA	NA
Science	NA	NA	NA	NA	NA

Serves Grades Kindergarten-4th; Title 1 Campus

\*\*Information obtained from the TEA PEIMS Standard Report





## R. F. Hartman Elementary School

Shawna Ballast, Principal

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

	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Enrollment</b>	513	503	442	488	565
<b>Student / Teacher Ratio</b>	16.7	16.2	14.7	15.3	17.9
<b>Staff FTE's</b>					
<b>Professional</b>					
Campus Administration	2.0	2.0	2.0	3.0	3.0
Other Professional	6.5	2.0	2.0	7.4	2.0
Teachers	30.8	31.0	30.0	31.9	31.5
<b>Support</b>					
Educational Aides	20.5	19.0	17.0	15.7	25.0
<b>Total</b>	<b>59.8</b>	<b>54.0</b>	<b>51.0</b>	<b>58.0</b>	<b>61.5</b>

Expenditures	**2012-13	**2013-14	**2014-15	2015-16	2016-17
	Audited	Audited	Audited	Unaudited	Budgeted
Regular Education (11)	\$ 1,250,436	\$ 1,226,610	\$ 1,385,978	\$ 1,503,740	\$ 1,526,511
Gifted & Talented Education (21)	18,758	27,038	27,226	30,421	31,605
Career & Technology Education(22)	-	-	-	-	-
Special Education (23)	498,111	500,745	696,104	779,720	894,547
Accelerated Education(24,30,32,34)	595,458	568,295	417,326	416,729	425,698
Bilingual/ESL Education (25,35)	11,430	20,082	16,583	18,250	18,346
Other (26, 28, 29, 99)	528,377	648,542	589,512	621,049	607,057
<b>Total</b>	<b>\$ 2,902,570</b>	<b>\$ 2,991,312</b>	<b>\$ 3,132,730</b>	<b>\$ 3,369,909</b>	<b>\$ 3,503,764</b>
<b>Per Student Cost</b>	\$ 5,658	\$ 5,947	\$ 7,088	\$ 6,906	\$ 6,201

Assessment Results	2013 STAAR	2014 STAAR	2015 STAAR	2016 STAAR	2017 STAAR
Reading	80%	89%	94%	95%	NA
Mathematics	80%	95%	96%	92%	NA
Writing	72%	75%	84%	81%	NA
Social Studies	NA	NA	NA	NA	NA
Science	NA	NA	NA	NA	NA

Serves Grades Pre-Kindergarten-4th; Title 1 Campus

\*\*Information obtained from the TEA PEIMS Standard Report





## Harry & Retha Tibbals Elementary School

Melinda Sarles, Principal

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

	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Enrollment</b>	621	678	613	670	663
<b>Student / Teacher Ratio</b>	16.1	16.1	16.1	16.3	16.0
<b>Staff FTE's</b>					
<b>Professional</b>					
Campus Administration	2.0	2.0	2.0	2.0	2.0
Other Professional	3.5	2.0	2.0	2.0	2.0
Teachers	38.5	42.0	38.0	41.0	41.5
<b>Support</b>					
Educational Aides	6.0	4.0	5.0	7.0	10.0
<b>Total</b>	<b>50.0</b>	<b>50.0</b>	<b>47.0</b>	<b>52.0</b>	<b>55.5</b>

Expenditures	**2012-13	**2013-14	**2014-15	2015-16	2016-17
	Audited	Audited	Audited	Unaudited	Budgeted
Regular Education (11)	\$ 2,064,488	\$ 2,320,041	\$ 2,680,047	\$ 2,398,709	\$ 2,446,177
Gifted & Talented Education (21)	22,181	26,916	36,435	29,126	30,087
Career & Technology Education(22)	-	-	-	-	-
Special Education (23)	255,776	199,122	337,304	433,729	449,228
Accelerated Education(24,30)	75,738	59,380	76,158	64,760	66,047
Bilingual/ESL Education (25)	1,639	3,557	7,884	1,883	1,885
Other (26, 28, 29, 99)	567,625	644,072	201,769	665,174	679,318
<b>Total</b>	<b>\$ 2,987,448</b>	<b>\$ 3,253,088</b>	<b>\$ 3,339,597</b>	<b>\$ 3,593,380</b>	<b>\$ 3,672,742</b>
<b>Per Student Cost</b>	\$ 4,811	\$ 4,798	\$ 5,448	\$ 5,363	\$ 5,540

Assessment Results	2013 STAAR	2014 STAAR	2015 STAAR	2016 STAAR	2017 STAAR
Reading	95%	96%	96%	94%	NA
Mathematics	92%	95%	93%	93%	NA
Writing	93%	94%	97%	91%	NA
Social Studies	NA	NA	NA	NA	NA
Science	NA	NA	NA	NA	NA

Serves Grades Kindergarten-4th

\*\*Information obtained from the TEA PEIMS Standard Report



## Wally Watkins Elementary School

### Jennifer Speicher, Principal

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

	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Enrollment</b>	471	545	609	611	406
<b>Student / Teacher Ratio</b>	15.0	14.7	15.2	14.9	12.5
<b>Staff FTE's</b>					
<b>Professional</b>					
Campus Administration	3.0	2.0	2.0	2.0	2.0
Other Professional	2.4	2.0	2.0	2.0	2.0
Teachers	31.5	37.0	40.0	41.0	32.5
<b>Support</b>					
Educational Aides	9.0	9.0	11.0	11.0	12.0
<b>Total</b>	<b>45.9</b>	<b>50.0</b>	<b>55.0</b>	<b>56.0</b>	<b>48.5</b>

Expenditures	**2012-13	**2013-14	**2014-15	2015-16	2016-17
	Audited	Audited	Audited	Unaudited	Budgeted
Regular Education (11)	\$ 1,712,981	\$ 2,033,438	\$ 2,888,992	\$ 2,539,899	\$ 2,583,536
Gifted & Talented Education (21)	29,387	30,381	37,723	30,917	31,805
Career & Technology Education(22)	-	-	-	-	-
Special Education (23)	214,346	306,628	434,291	341,894	363,257
Accelerated Education(24,30)	98,353	65,557	82,097	66,485	65,437
Bilingual/ESL Education (25)	16,368	26,902	83,248	44,257	43,391
Other (26, 28, 29, 99)	564,538	653,353	254,006	680,911	675,147
<b>Total</b>	<b>\$ 2,635,973</b>	<b>\$ 3,116,259</b>	<b>\$ 3,780,357</b>	<b>\$ 3,704,363</b>	<b>\$ 3,762,573</b>
<b>Per Student Cost</b>	5,597	5,718	6,207	6,063	9,267

Assessment Results	2013 STAAR	2014 STAAR	2015 STAAR	2016 STAAR	2017 STAAR
Reading	90%	87%	87%	82%	NA
Mathematics	81%	89%	83%	87%	NA
Writing	79%	82%	89%	84%	NA
Social Studies	NA	NA	NA	NA	NA
Science	NA	NA	NA	NA	NA

Serves Grades Kindergarten-4th; Title 1 Campus

\*\*Information obtained from the TEA PEIMS Standard Report







# Al Draper Intermediate School

Beth Craighead, Principal

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

	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Enrollment</b>	788	859	837	878	975
<b>Student / Teacher Ratio</b>	16.6	17.2	16.7	16.6	15.7
<b>Staff FTE's</b>					
<b>Professional</b>					
Campus Administration	2.0	3.0	3.0	3.0	3.0
Other Professional	4.6	3.0	3.0	3.8	3.0
Teachers	47.6	50.0	50.0	53.0	62.0
<b>Support</b>					
Educational Aides	6.7	8.0	8.0	9.9	17.0
<b>Total</b>	<b>60.9</b>	<b>64.0</b>	<b>64.0</b>	<b>69.7</b>	<b>85.0</b>

Expenditures	**2012-13	**2013-14	**2014-15	2015-16	2016-17
	Audited	Audited	Audited	Unaudited	Budgeted
Regular Education (11)	\$ 2,505,420	\$ 2,997,058	\$ 3,746,466	\$ 3,184,667	\$ 3,247,494
Gifted & Talented Education (21)	53,684	126,813	168,965	147,926	154,822
Career & Technology Education(22)	-	-	-	-	-
Special Education (23)	255,314	226,326	405,620	425,512	452,951
Accelerated Education(24,30)	91,888	91,906	76,402	71,523	131,243
Bilingual/ESL Education (25)	59,984	24,441	52,570	23,860	40,208
Other (26, 28, 29, 99)	1,574,286	1,173,984	283,961	829,072	880,309
<b>Total</b>	<b>\$ 4,540,576</b>	<b>\$ 4,640,528</b>	<b>\$ 4,733,984</b>	<b>\$ 4,682,559</b>	<b>\$ 4,907,027</b>
<b>Per Student Cost</b>	\$ 5,762	\$ 5,402	\$ 5,656	\$ 5,333	\$ 5,033

Assessment Results	2013 STAAR	2014 STAAR	2015 STAAR	2016 STAAR	2017 STAAR
Reading	91%	94%	94%	89%	NA
Mathematics	93%	90%	90%	93%	NA
Writing	NA	NA	NA	NA	NA
Social Studies	NA	NA	NA	NA	NA
Science	85%	90%	90%	89%	NA

Serves Grades 5th - 6th

\*\*Information obtained from the TEA PEIMS Standard Report





# Ab Harrison Intermediate School

Christa Smyder, Principal

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

	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Enrollment</b>	643	600	658	712	677
<b>Student / Teacher Ratio</b>	17.0	15.4	16.9	15.5	15.4
<b>Staff FTE's</b>					
<b>Professional</b>					
Campus Administration	2.0	2.0	2.0	2.0	2.0
Other Professional	4.0	3.0	3.0	3.0	3.0
Teachers	37.9	39.0	39.0	45.8	44.0
<b>Support</b>					
Educational Aides	7.0	9.0	9.0	9.7	14.0
<b>Total</b>	<b>50.9</b>	<b>53.0</b>	<b>53.0</b>	<b>60.5</b>	<b>63.0</b>

Expenditures	**2012-13	**2013-14	**2014-15	2015-16	2016-17
	Audited	Audited	Audited	Unaudited	Budgeted
Regular Education (11)	\$ 2,067,196	\$ 2,137,054	\$ 2,782,215	\$ 2,584,648	\$ 2,798,162
Gifted & Talented Education (21)	2,213	875	39,262	52,324	53,431
Career & Technology Education (22)	-	-	-	-	-
Special Education (23)	339,451	342,655	691,214	575,742	601,323
Accelerated Education(24,30)	100,445	102,666	75,727	81,916	69,124
Bilingual/ESL Education (25)	1,642	1,638	4,770	1,665	1,668
Other (26, 28, 29, 99)	664,492	672,564	301,142	802,309	771,427
<b>Total</b>	<b>\$ 3,175,439</b>	<b>\$ 3,257,451</b>	<b>\$ 3,894,330</b>	<b>\$ 4,098,604</b>	<b>\$ 4,295,135</b>
<b>Per Student Cost</b>	<b>\$ 4,938</b>	<b>\$ 5,429</b>	<b>\$ 5,918</b>	<b>\$ 5,756</b>	<b>\$ 6,344</b>

Assessment Results	2013 STAAR	2014 STAAR	2015 STAAR	2016 STAAR	2017 STAAR
Reading	91%	91%	95%	85%	NA
Mathematics	93%	96%	92%	93%	NA
Writing	NA	NA	NA	NA	NA
Social Studies	NA	NA	NA	NA	NA
Science	84%	85%	85%	83%	NA

Serves Grades 5th - 6th

\*\*Information obtained from the TEA PEIMS Standard Report





# Grady Burnett Junior High School

## Ryan Bickley, Principal

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

	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Enrollment</b>	623	657	725	707	702
<b>Student / Teacher Ratio</b>	16.4	15.6	15.8	15.9	14.0
<b>Staff FTE's</b>					
<b>Professional</b>					
Campus Administration	2.0	2.0	2.0	3.0	3.0
Other Professional	4.6	4.0	4.0	4.4	3.0
Teachers	38.0	42.0	46.0	44.6	50.0
<b>Support</b>					
Educational Aides	7.0	7.0	8.0	7.8	8.0
<b>Total</b>	<b>51.6</b>	<b>55.0</b>	<b>60.0</b>	<b>59.8</b>	<b>64.0</b>

Expenditures	**2012-13	**2013-14	**2014-15	2015-16	2016-17
	Audited	Audited	Audited	Unaudited	Budgeted
Regular Education (11)	\$ 1,990,749	\$ 2,240,726	\$ 3,114,984	\$ 2,474,909	\$ 2,506,566
Gifted & Talented Education (21)	30,587	58,538	80,887	64,590	65,710
Career & Technology Education(22)	1,000	-	-	-	-
Special Education (23)	373,001	330,544	765,021	581,958	624,787
Accelerated Education(24,30)	78,911	66,241	85,486	98,048	147,703
Bilingual/ESL Education (25)	820	256	4,539	1,663	3,346
Other (26, 28, 29, 91, 99)	821,196	911,575	412,486	1,061,373	1,023,675
<b>Total</b>	<b>\$ 3,296,264</b>	<b>\$ 3,607,880</b>	<b>\$ 4,463,403</b>	<b>\$ 4,282,541</b>	<b>\$ 4,371,787</b>
<b>Per Student Cost</b>	\$ 5,291	\$ 5,491	\$ 6,156	\$ 6,057	\$ 6,228

Assessment Results	2013 STAAR	2014 STAAR	2015 STAAR	2016 STAAR	2017 STAAR
Reading	92%	91%	96%	87%	NA
Mathematics	93%	93%	94%	90%	NA
Writing	79%	85%	90%	79%	NA
Social Studies	92%	85%	83%	83%	NA
Science	96%	91%	89%	86%	NA

Serves Grades 7th - 8th

\*\*Information obtained from the TEA PEIMS Standard Report



# Raymond Cooper Junior High School

Shawn Miller, Principal

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

	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Enrollment</b>	654	703	748	768	827
<b>Student / Teacher Ratio</b>	17.2	16.7	16.6	16.7	15.6
<b>Staff FTE's</b>					
<b>Professional</b>					
Campus Administration	2.0	2.0	2.0	3.0	3.0
Other Professional	4.0	4.0	4.0	3.6	3.0
Teachers	38.0	42.0	45.0	46.0	53.0
<b>Support</b>					
Educational Aides	4.0	4.0	4.0	4.0	8.0
<b>Total</b>	<b>48.0</b>	<b>52.0</b>	<b>55.0</b>	<b>56.6</b>	<b>67.0</b>

Expenditures	**2012-13	**2013-14	**2014-15	2015-16	2016-17
	Audited	Audited	Audited	Unaudited	Budgeted
Regular Education (11)	\$ 2,097,507	\$ 2,369,871	\$ 3,344,821	\$ 2,793,530	\$ 2,850,868
Gifted & Talented Education (21)	32,565	33,299	67,244	1,631	1,990
Career & Technology Education (22)	9,564	8,671	15,876	476	500
Special Education (23)	203,965	251,249	375,769	302,792	305,978
Accelerated Education(24,30)	61,124	46,550	79,306	55,067	61,067
Bilingual/ESL Education (25)	1,640	2,666	6,613	1,661	2,166
Other (26, 28, 29, 91, 99)	777,279	889,377	421,855	1,028,055	1,007,155
<b>Total</b>	<b>\$ 3,183,644</b>	<b>\$ 3,601,684</b>	<b>\$ 4,311,484</b>	<b>\$ 4,183,212</b>	<b>\$ 4,229,724</b>
<b>Per Student Cost</b>	\$ 4,868	\$ 5,123	\$ 5,764	\$ 5,447	\$ 5,115

Assessment Results	2013 STAAR	2014 STAAR	2015 STAAR	2016 STAAR	2017 STAAR
Reading	93%	94%	95%	92%	NA
Mathematics	90%	92%	94%	90%	NA
Writing	84%	90%	91%	85%	NA
Social Studies	84%	85%	90%	88%	NA
Science	91%	91%	94%	94%	NA

Serves Grades 7th - 8th

\*\*Information obtained from the TEA PEIMS Standard Report



# Frank McMillan Junior High School

Jon Peters, Principal

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

	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Enrollment</b>	632	686	656	675	742
<b>Student / Teacher Ratio</b>	16.8	16.8	14.6	16.1	14.8
<b>Staff FTE's</b>					
<b>Professional</b>					
Campus Administration	2.0	2.0	2.0	2.0	2.0
Other Professional	4.5	4.2	4.0	4.2	3.0
Teachers	37.6	40.9	45.0	41.9	50.0
<b>Support</b>					
Educational Aides	5.0	7.0	7.0	9.7	9.0
<b>Total</b>	<b>49.1</b>	<b>54.1</b>	<b>58.0</b>	<b>57.8</b>	<b>64.0</b>

Expenditures	**2012-13	**2013-14	**2014-15	2015-16	2016-17 Budg-
	Audited	Audited	Audited	Unaudited	eted
Regular Education (11)	\$ 2,123,942	\$ 2,381,619	\$ 3,014,208	\$ 2,388,989	\$ 2,404,769
Gifted & Talented Education (21)	44,046	52,185	75,016	42,188	42,773
Career & Technology Education (22)	34,022	41,887	233	-	1,000
Special Education (23)	443,392	477,466	832,803	643,177	673,712
Accelerated Education(24,30)	92,576	70,537	61,007	48,606	50,774
Bilingual/ESL Education (25)	820	1,236	4,031	1,497	1,419
Other (26, 28, 29, 91, 99)	814,162	900,873	419,943	984,342	1,023,263
<b>Total</b>	<b>\$ 3,552,959</b>	<b>\$ 3,925,803</b>	<b>\$ 4,407,241</b>	<b>\$ 4,108,798</b>	<b>\$ 4,197,710</b>
<b>Per Student Cost</b>	\$ 5,622	\$ 5,723	\$ 6,718	\$ 6,087	\$ 5,657

Assessment Results	2013 STAAR	2014 STAAR	2015 STAAR	2016 STAAR	2017 STAAR
Reading	93%	91%	93%	93%	NA
Mathematics	95%	92%	92%	92%	NA
Writing	78%	83%	94%	94%	NA
Social Studies	84%	84%	90%	90%	NA
Science	87%	85%	84%	84%	NA

Serves Grades 7th - 8th

\*\*Information obtained from the TEA PEIMS Standard Report



# Wylie East High School

Michael Williams, Principal

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

	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Enrollment</b>	1677	1,734	1,718	1,820	1,896
<b>Student / Teacher Ratio</b>	16.4	16.1	15.2	15.9	16.0
<b>Staff FTE's</b>					
<b>Professional</b>					
Campus Administration	5.0	5.0	5.0	5.0	5.0
Other Professional	8.8	7.0	7.0	11.3	8.0
Teachers	102.4	108.0	113.0	114.4	118.5
<b>Support</b>					
Educational Aides	8.2	11.0	12.0	12.2	18.3
<b>Total</b>	<b>124.4</b>	<b>131.0</b>	<b>137.0</b>	<b>142.9</b>	<b>149.8</b>

Expenditures	**2012-13	**2013-14	**2014-15	2015-16 Unau-	2016-17
	Audited	Audited	Audited	dited	Budgeted
Regular Education (11)	\$ 4,988,893	\$ 5,109,266	\$ 6,450,677	\$ 5,029,766	\$ 5,375,820
Gifted & Talented Education (21)	23,096	24,964	29,312	51,307	55,038
Career & Technology Education (22)	656,525	815,742	1,503,325	1,257,330	1,330,007
Special Education (23)	636,243	854,606	1,331,020	1,144,320	1,198,484
Accelerated Education(24,30)	149,000	83,193	74,274	68,457	110,451
Bilingual/ESL Education (25)	1,637	3,054	6,913	2,458	3,667
High School Allotment (31)	359,124	400,954	583,732	899,103	715,109
Other (26, 28, 29, 91, 99)	2,259,502	2,692,718	1,715,591	3,097,736	3,201,362
<b>Total</b>	<b>\$ 9,074,020</b>	<b>\$ 9,984,497</b>	<b>\$11,694,844</b>	<b>\$ 11,550,478</b>	<b>\$ 11,989,938</b>
<b>Per Student Cost</b>	\$ 5,411	\$ 5,758	\$ 6,807	\$ 6,346	\$ 6,324

Assessment Results	2013 STAAR	2014 STAAR	2015 STAAR	2016 STAAR	2017 STAAR
Reading	88%	83%	83%	79%	NA
Mathematics	89%	93%	95%	83%	NA
Writing	63%	NA	NA	NA	NA
Social Studies	91%	98%	97%	96%	NA
Science	95%	97%	98%	93%	NA

Serves Grades 9th - 12th

\*\*Information obtained from the TEA PEIMS Standard Report



# Wylie High School

## Virddie Montgomery, Principal

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

	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Enrollment</b>	1,856	1,975	2,061	2,226	2,323
<b>Student / Teacher Ratio</b>	16.3	15.9	16.1	16.6	16.1
<b>Staff FTE's</b>					
<b>Professional</b>					
Campus Administration	5.0	5.0	5.0	6.0	5.0
Other Professional	11.0	7.0	8.0	12.9	8.0
Teachers	114.2	124.0	128.0	133.9	144.5
<b>Support</b>					
Educational Aides	8.6	11.0	11.0	11.3	17.3
<b>Total</b>	<b>138.8</b>	<b>147.0</b>	<b>152.0</b>	<b>164.1</b>	<b>174.8</b>

Expenditures	**2012-13	**2013-14	**2014-15	2015-16	2016-17
	Audited	Audited	Audited	Unaudited	Budgeted
Regular Education (11)	\$ 5,292,101	\$ 5,656,300	\$ 7,777,003	\$ 5,946,201	\$ 6,118,928
Gifted & Talented Education (21)	89,200	44,573	59,925	73,327	80,264
Career & Technology Education (22)	898,113	1,095,414	1,819,504	1,569,381	1,644,573
Special Education (23)	837,765	847,779	1,211,155	1,139,795	1,258,171
Accelerated Education(24,30)	168,129	76,883	29,536	9,956	64,067
Bilingual/ESL Education (25)	1,640	2,754	5,929	3,353	3,362
High School Allotment (31)	571,460	582,272	776,628	1,336,732	1,150,612
Other (26, 28, 29, 91, 99)	2,908,176	3,137,815	2,047,659	3,629,754	3,651,182
<b>Total</b>	<b>\$ 10,766,585</b>	<b>\$ 11,443,791</b>	<b>\$ 13,727,339</b>	<b>\$ 13,708,500</b>	<b>\$ 13,971,159</b>
<b>Per Student Cost</b>	\$ 5,801	\$ 5,794	\$ 6,661	\$ 6,158	\$ 6,014

Assessment Results	2013 STAAR	2014 STAAR	2015 STAAR	2016 STAAR	2017 STAAR
Reading	91%	83%	86%	82%	NA
Mathematics	92%	90%	94%	87%	NA
Writing	63%	NA	NA	NA	NA
Social Studies	92%	98%	98%	95%	NA
Science	95%	97%	99%	94%	NA

Serves Grades 9th - 12th

\*\*Information obtained from the TEA PEIMS Standard Report



# Achieve Academy

Melissa True, Principal

**Mission Statement:** *To prepare students for a successful life beyond high school.*

	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Enrollment</b>	57	40	140	130	150
<b>Student / Teacher Ratio</b>	4.4	3.3	8.8	8.7	8.8
<b>Staff FTE's</b>					
<b>Professional</b>					
Campus Administration	1.0	1.0	1.0	1.0	2.0
Other Professional	1.8	1.0	2.0	3.0	3.0
Teachers	12.9	12.0	16.0	15.0	17.0
<b>Support</b>					
Educational Aides	5.0	7.0	10.0	9.0	11.0
<b>Total</b>	<b>20.7</b>	<b>21.0</b>	<b>29.0</b>	<b>28.0</b>	<b>33.0</b>

Expenditures	**2012-13	**2013-14	**2014-15	2015-16	2016-17
	Audited	Audited	Audited	Unaudited	Budgeted
Regular Education (11)	\$ 225,395	\$ 182,033	\$ 317,743	\$ 191,222	\$ 186,314
Gifted & Talented Education (21)	-	-	-	-	-
Career & Technology Education (22)	6,943	57	-	-	-
Special Education (23)	212,068	227,402	343,363	214,430	263,242
Accelerated Education(24,30)	174,492	158,891	24,354	81,276	69,124
Bilingual/ESL Education (25)	-	-	-	-	-
Other (26, 28, 29, 99)	614,652	724,503	1,160,799	1,326,390	1,335,686
<b>Total</b>	<b>\$ 1,233,550</b>	<b>\$ 1,292,886</b>	<b>\$ 1,846,259</b>	<b>\$ 1,813,319</b>	<b>\$ 1,854,366</b>
<b>Per Student Cost</b>	\$ 21,641	\$ 32,322	\$ 13,188	\$ 13,949	\$ 12,362

Assessment Results	2013 STAAR	2014 STAAR	2015 STAAR	2016 STAAR	2017 STAAR
Reading	Academically	Academically	Academically	Academically	Academically
Mathematics	Acceptable	Acceptable	Acceptable	Acceptable	Acceptable
Writing	based on	based on	based on	based on	based on
Social Studies	AEA	AEA	AEA	AEA	AEA
Science	Procedures	Procedures	Procedures	Procedures	Procedures

Serves Grades 9th - 12th

\*\*Information obtained from the TEA PEIMS Standard Report



# Athletic Department General Fund

**Table 53**

Wylie Athletic Department (873)	2012-13 Audited	2013-14 Audited	2014-15 Audited	2015-16 Unaudited	2016-17 Budget
Salary & Employee Benefits (6100)	\$ 564,432	\$ 571,714	\$ 580,911	\$ 614,994	\$ 599,562
Contracted Services (6200)	173,766	154,040	142,237	185,937	207,108
Supplies & Materials (6300)	250,968	433,999	327,938	362,618	472,779
Other Expenses (6400)	278,527	309,624	302,111	301,915	295,935
Furniture & Equipment (6600)	23,385	42,516	77,515	2,433	0
<b>Total</b>	<b>\$ 1,291,079</b>	<b>\$ 1,511,893</b>	<b>\$ 1,430,711</b>	<b>\$ 1,467,898</b>	<b>\$ 1,575,384</b>



# Non-Campus Departments General Fund

**Table 54**

Wylie ISD Non-Campus Departments	2012-13 Audited	2013-14 Audited	2014-15 Audited	2015-16 Unaudited	2016-17 Budget
699 - Summer School	213,780	181,419	194,591	289,789	399,350
701 - Superintendent Office	613,780	726,959	787,885	809,150	980,083
702 - Board Members	39,788	60,505	71,007	60,059	75,065
703 - Tax Office	362,183	381,441	410,393	454,891	480,000
726 - Finance Division	1,252,922	1,251,544	1,378,386	1,455,082	1,646,642
727 - Human Resource and Student Services	469,063	545,592	618,345	679,288	779,958
801 - Technology Department	2,271,415	2,580,225	2,641,879	2,814,841	2,906,579
802 - Curriculum & Instruction Division	472,046	477,052	539,056	888,263	2,802,518
803 - Communications & Community Relations	446,458	597,195	490,667	564,540	614,138
804 - Staff Development	272,906	311,845	339,141	270,624	222,345
805 - Secondary Curriculum	1,041,178	1,235,765	1,383,042	1,422,369	1,815,570
806 - Special Education	476,705	503,141	842,175	850,122	1,088,498
807 - Fine Arts Department	268,763	605,346	621,711	622,722	762,344
808 - Special Service Center	467,576	594,721	603,430	723,751	750,906
809 - Academic and Career Connections	115,364	187,287	948,475	465,980	455,890
810 - Elementary Curriculum	0	47,920	102,075	101,901	28,301
811 - Assessment and Accountability	0	0	0	0	16,280
935 - Transportation Department	3,409,083	3,761,039	4,211,695	3,819,388	5,332,600
936 - Maintenance Department	3,527,622	3,896,767	4,529,612	4,724,496	4,864,024
937 - Health Services	35,015	35,169	37,249	60,844	49,622
939 - Energy Management	28,110	30,598	29,415	25,250	31,263
999 - District Wide	356,956	376,952	1,382,285	3,175,312	2,527,543
	\$ 16,140,713	\$ 18,388,483	\$ 22,162,514	\$ 24,278,662	\$ 28,629,519

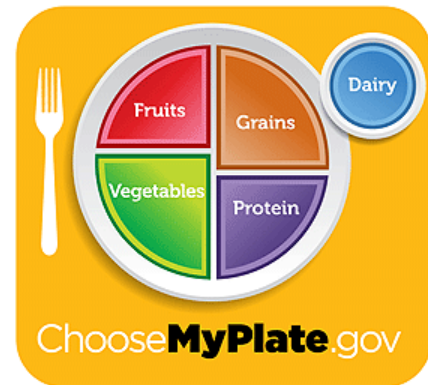


# Student Nutrition Fund

## **Student Nutrition Fund**

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

The Student Nutrition Department follows all federal and state guidelines and is evaluated every three years during an extensive audit. The department strides for the highest standards in menu variety and meal quality. All meals follow the Texas Public School Nutrition Policy ([www.squaremeals.com](http://www.squaremeals.com)) and are planned by a registered dietitian. Health inspections at each kitchen are conducted twice a year by the county, HACCP Policy, Wellness Policy and Civil Rights Policy are implemented. Staff is trained on all regulations.



## **Revenue**

Sales of meals and a' la carte items represent 53.95% of total revenue for 2016-17. Additional sources of revenue include 43.91% from USDA federal reimbursement, and 2.24% from state matching funds. Based on average daily attendance, the percent of students who participated in the free and reduced price meal program in 2015-16 was 22.6% while 26.9% of students participated in full price meals.

## **Expenses**

Student Nutrition Labor expenditures (including benefits) represent 48% 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 2016-17 expenditure budget totals \$6,290,268.

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

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

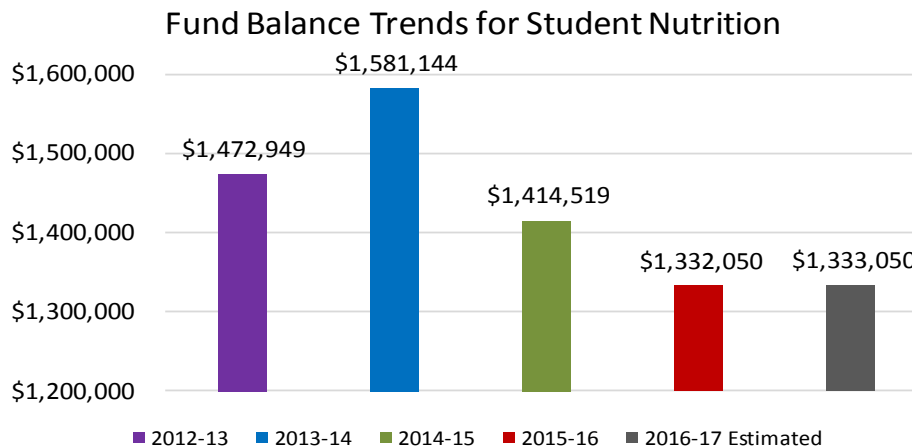
# Student Nutrition Fund (Cont.)

**Table 55**

Statement of Revenue and Expenditures for Student Nutrition Fund (240)  
Years Ended June 30, 2013 - June 30, 2017 (Budgeted)

	2012-13 Audited Actual	2013-14 Audited Actual	2014-15 Audited Actual	2015-16 Unaudited Actual	2016-17 Adopted Budget	% Increase / (Decrease)
<b>LOCAL REVENUE SOURCES</b>						
School Meals	\$ 2,661,382	\$ 2,929,914	\$ 2,899,401	\$ 2,941,702	\$ 3,371,699	14.62%
Other	13,936	14,829	21,048	25,320	22,500	-11.14%
<b>TOTAL</b>	<b>2,675,318</b>	<b>2,944,743</b>	<b>2,920,449</b>	<b>2,967,022</b>	<b>3,394,199</b>	<b>14.40%</b>
<b>STATE REVENUE SOURCES</b>						
State Matching Funds	100,057	126,971	132,062	140,606	140,960	0.25%
<b>TOTAL</b>	<b>100,057</b>	<b>126,971</b>	<b>132,062</b>	<b>140,606</b>	<b>140,960</b>	<b>0.25%</b>
<b>FEDERAL REVENUE SOURCES</b>						
Federal Meal Reimbursements	1,938,226	2,056,607	2,159,275	2,309,619	2,356,109	2.01%
Federal Commodities	261,432	294,918	330,390	377,803	400,000	5.88%
<b>TOTAL</b>	<b>2,199,658</b>	<b>2,351,525</b>	<b>2,489,664</b>	<b>2,687,422</b>	<b>2,756,109</b>	<b>2.56%</b>
<b>TOTAL REVENUE</b>	<b>4,975,033</b>	<b>5,423,239</b>	<b>5,542,175</b>	<b>5,795,050</b>	<b>6,291,268</b>	<b>8.56%</b>
<b>EXPENDITURES</b>						
35 Food Services						
Payroll Costs	2,078,855	2,450,220	2,580,225	2,747,026	3,030,702	10.33%
Professional & Contracted	298,664	269,852	276,730	57,387	278,090	384.59%
Supplies & Materials	2,502,238	2,542,197	2,797,779	2,948,784	2,889,602	-2.01%
Other Operating Expenses	29,019	23,329	24,258	43,371	39,000	-10.08%
Debt Service	3,448	2,874	2,831	2,858	2,874	0.57%
Capital Outlay	189,033	26,573	40,469	86,522	50,000	-42.21%
<b>Total</b>	<b>5,101,258</b>	<b>5,315,044</b>	<b>5,722,294</b>	<b>5,885,947</b>	<b>6,290,268</b>	<b>6.87%</b>
<b>NET REVENUE OVER (UNDER) EXPENDITURES</b>	<b>(126,225)</b>	<b>108,195</b>	<b>(180,118)</b>	<b>(90,897)</b>	<b>1,000</b>	
<b>Other Sources</b>	<b>-</b>	<b>-</b>	<b>13,494</b>	<b>8,427</b>	<b>-</b>	
<b>BEGINNING FUND BALANCE</b>	<b>1,599,174</b>	<b>1,472,949</b>	<b>1,581,144</b>	<b>1,414,520</b>	<b>1,332,050</b>	-5.83%
<b>ENDING FUND BALANCE</b>	<b>\$ 1,472,949</b>	<b>\$ 1,581,144</b>	<b>\$ 1,414,519</b>	<b>\$ 1,332,050</b>	<b>\$ 1,333,050</b>	0.08%

**Table 56**



## Debt Service Fund

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 was upgraded to AA<sub>2</sub> with the passage of the \$94.2 million bond package in November 2014 and Fitch ratings upgraded to AA for the 2010 series.

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 \$0.4 million in 2016-17.

The EDA funding, created in 1999, supports the repayment of debt that is already outstanding. The District expects to receive \$3.1 million in 2016-17.

For 2016-17, the Debt Service Fund has budgeted revenues for \$24,498,733. The debt service tax rate remained the same at \$0.47. Over 15% of the current bond payment .



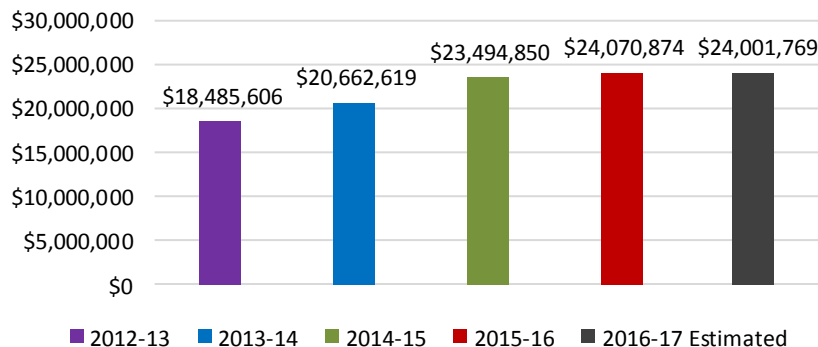
# Debt Service Fund (Cont.)

**Table 57**

<b>REVENUE SOURCES</b>						
Local Revenue	\$ 15,454,060	\$ 16,551,226	\$ 18,331,306	\$ 20,204,062	\$ 21,395,606	5.90%
State Revenue	3,751,603	4,167,505	4,036,395	3,845,513	3,103,127	-19.31%
<b>Total</b>	<b>19,205,663</b>	<b>20,718,731</b>	<b>22,367,701</b>	<b>24,049,575</b>	<b>24,498,733</b>	<b>1.87%</b>
<b>EXPENDITURES</b>						
<b>Debt Service</b>						
Principal	13,656,563	14,765,000	15,865,000	19,155,000	19,683,188	2.76%
Interest	4,153,940	3,773,968	3,659,236	4,296,769	4,869,650	13.33%
Fees	3,824	344,088	11,234	305,441	15,000	-95.09%
<b>Total</b>	<b>17,814,327</b>	<b>18,883,056</b>	<b>19,535,469</b>	<b>23,757,209</b>	<b>24,567,838</b>	<b>3.41%</b>
<b>NET REVENUE OVER</b>	<b>1,391,336</b>	<b>1,835,675</b>	<b>2,832,231</b>	<b>292,366</b>	<b>(-69,105)</b>	<b>-123.64%</b>
<b>OTHER SOURCES/USES</b>						
Transfers In	140,427,436	32,298,257	-	26,384,048	-	-
Transfers Out	(140,414,793)	(31,956,919)	-	(26,100,391)	-	-
<b>Total</b>	<b>12,643</b>	<b>341,338</b>	<b>-</b>	<b>283,657</b>	<b>-</b>	<b>-</b>
<b>NET SOURCES OVER</b>	<b>1,403,979</b>	<b>2,177,013</b>	<b>2,832,231</b>	<b>576,023</b>	<b>(-69,105)</b>	<b>-112.00%</b>
<b>BEGINNING FUND</b>	<b>17,081,627</b>	<b>18,485,606</b>	<b>20,662,619</b>	<b>23,494,850</b>	<b>24,070,874</b>	<b>2.45%</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 18,485,606</b>	<b>\$ 20,662,619</b>	<b>\$ 23,494,850</b>	<b>\$ 24,070,874</b>	<b>\$ 24,001,769</b>	<b>-0.29%</b>

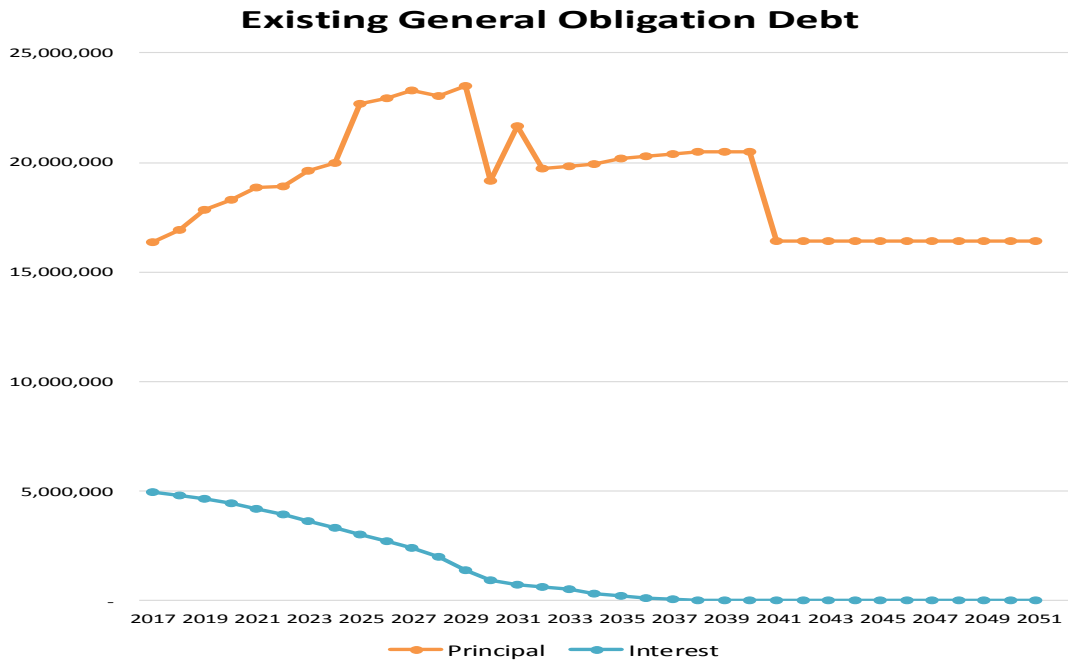
**Table 58**

## Fund Balance Trends Debt Service



# Debt Service Fund (Cont.)

Table 59



# Debt Service Fund (Cont.)

**Table 60**

Aggregate Unlimited General Obligation Tax Bonds  
Debt Tax Support  
As of June 30, 2016

Fiscal Year Ending 6/30/17	Principal	Interest	Total
2017	16,345,000	4,919,325	\$ 21,264,325
2018	16,915,000	4,809,450	\$ 21,724,450
2019	17,830,000	4,655,350	\$ 22,485,350
2020	18,285,000	4,439,488	\$ 22,724,488
2021	18,835,000	4,187,869	\$ 23,022,869
2022	18,895,000	3,921,181	\$ 22,816,181
2023	19,635,000	3,627,856	\$ 23,262,856
2024	19,975,000	3,321,625	\$ 23,296,625
2025	22,680,000	2,992,388	\$ 25,672,388
2026	22,935,000	2,678,519	\$ 25,613,519
2027	23,305,000	2,401,841	\$ 25,706,841
2028	23,045,000	1,962,119	\$ 25,007,119
2029	23,475,000	1,366,625	\$ 24,841,625
2030	19,145,000	924,694	\$ 20,069,694
2031	21,670,000	730,794	\$ 22,400,794
2032	19,710,000	614,769	\$ 20,324,769
2033	19,810,000	476,766	\$ 20,286,766
2034	19,925,000	319,719	\$ 20,244,719
2035	20,185,000	190,625	\$ 20,375,625
2036	20,260,000	100,500	\$ 20,360,500
2037	20,390,000	27,125	\$ 20,417,125
2038	20,470,000	-	\$ 20,470,000
2039	20,470,000	-	\$ 20,470,000
2040	20,470,000	-	\$ 20,470,000
2041	16,400,000	-	\$ 16,400,000
2042	16,400,000	-	\$ 16,400,000
2043	16,400,000	-	\$ 16,400,000
2044	16,400,000	-	\$ 16,400,000
2045	16,400,000	-	\$ 16,400,000
2046	16,400,000	-	\$ 16,400,000
2047	16,400,000	-	\$ 16,400,000
2048	16,400,000	-	\$ 16,400,000
2049	16,400,000	-	\$ 16,400,000
2050	16,400,000	-	\$ 16,400,000
2051	16,400,000	-	\$ 16,400,000

\$ 665,060,000    \$ 48,668,625    \$ 713,728,625

# 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 61**

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		
2017	4,487,781,783	3.0%	200,000	16,345,000	4,919,325	\$ 21,264,325	21,064,325	0.47
2018	4,577,537,419	2.0%	300,000	16,915,000	4,809,450	\$ 21,724,450	21,424,450	0.47
2019	4,669,088,167	2.0%	600,000	17,830,000	4,655,350	\$ 22,485,350	21,885,350	0.47
2020	4,762,469,930	2.0%	500,000	18,285,000	4,439,488	\$ 22,724,488	22,224,488	0.47
2021	4,857,719,329	2.0%	300,000	18,835,000	4,187,869	\$ 23,022,869	22,722,869	0.47
2022	4,954,873,716	2.0%	-	18,895,000	3,921,181	\$ 22,816,181	22,816,181	0.47
2023	5,053,971,190	2.0%	-	19,635,000	3,627,856	\$ 23,262,856	23,262,856	0.46
2024	5,104,510,902	1.0%	-	19,975,000	3,321,625	\$ 23,296,625	23,296,625	0.46
2025	5,155,556,011	1.0%	-	22,680,000	2,992,388	\$ 25,672,388	25,672,388	0.50
2026	5,207,111,571	1.0%	-	22,935,000	2,678,519	\$ 25,613,519	25,613,519	0.50
2027	5,259,182,687	1.0%	-	23,305,000	2,401,841	\$ 25,706,841	25,706,841	0.49
2028	5,311,774,513	1.0%	-	23,045,000	1,962,119	\$ 25,007,119	25,007,119	0.48
2029	5,311,774,513	0.0%	-	23,475,000	1,366,625	\$ 24,841,625	24,841,625	0.47
2030	5,311,774,513	0.0%	-	19,145,000	924,694	\$ 20,069,694	20,069,694	0.38
2031	5,311,774,513	0.0%	-	21,670,000	730,794	\$ 22,400,794	22,400,794	0.43
2032	5,311,774,513	0.0%	-	19,710,000	614,769	\$ 20,324,769	20,324,769	0.39
2033	5,311,774,513	0.0%	-	19,810,000	476,766	\$ 20,286,766	20,286,766	0.39
2034	5,311,774,513	0.0%	-	19,925,000	319,719	\$ 20,244,719	20,244,719	0.38
2035	5,311,774,513	0.0%	-	20,185,000	190,625	\$ 20,375,625	20,375,625	0.39
2036	5,311,774,513	0.0%	-	20,260,000	100,500	\$ 20,360,500	20,360,500	0.39
2037	5,311,774,513	0.0%	-	20,390,000	27,125	\$ 20,417,125	20,417,125	0.39
2038	5,311,774,513	0.0%	-	20,470,000	-	\$ 20,470,000	20,470,000	0.39
2039	5,311,774,513	0.0%	-	20,470,000	-	\$ 20,470,000	20,470,000	0.39
2040	5,311,774,513	0.0%	-	20,470,000	-	\$ 20,470,000	20,470,000	0.39
2041	5,311,774,513	0.0%	-	16,400,000	-	\$ 16,400,000	16,400,000	0.31
2042	5,311,774,513	0.0%	-	16,400,000	-	\$ 16,400,000	16,400,000	0.31
2043	5,311,774,513	0.0%	-	16,400,000	-	\$ 16,400,000	16,400,000	0.31
2044	5,311,774,513	0.0%	-	16,400,000	-	\$ 16,400,000	16,400,000	0.31
2045	5,311,774,513	0.0%	-	16,400,000	-	\$ 16,400,000	16,400,000	0.31
2046	5,311,774,513	0.0%	-	16,400,000	-	\$ 16,400,000	16,400,000	0.31
2047	5,311,774,513	0.0%	-	16,400,000	-	\$ 16,400,000	16,400,000	0.31
2048	5,311,774,513	0.0%	-	16,400,000	-	\$ 16,400,000	16,400,000	0.31
2049	5,311,774,513	0.0%	-	16,400,000	-	\$ 16,400,000	16,400,000	0.31
2050	5,311,774,513	0.0%	-	16,400,000	-	\$ 16,400,000	16,400,000	0.31
2051	5,311,774,513	0.0%	-	16,400,000	-	\$ 16,400,000	16,400,000	0.31
				\$ 665,060,000	\$ 48,668,625	\$ 713,728,625		

(1) FY 2017 Assessed Valuation is actual per CCAD.

(2) FY 2018 and thereafter is growth rate estimate.

(3) I&S Tax Rate is calculated on 98.5% collection rate.

(4) Calculations do not account for the loss of frozen taxes.



# Capital Projects

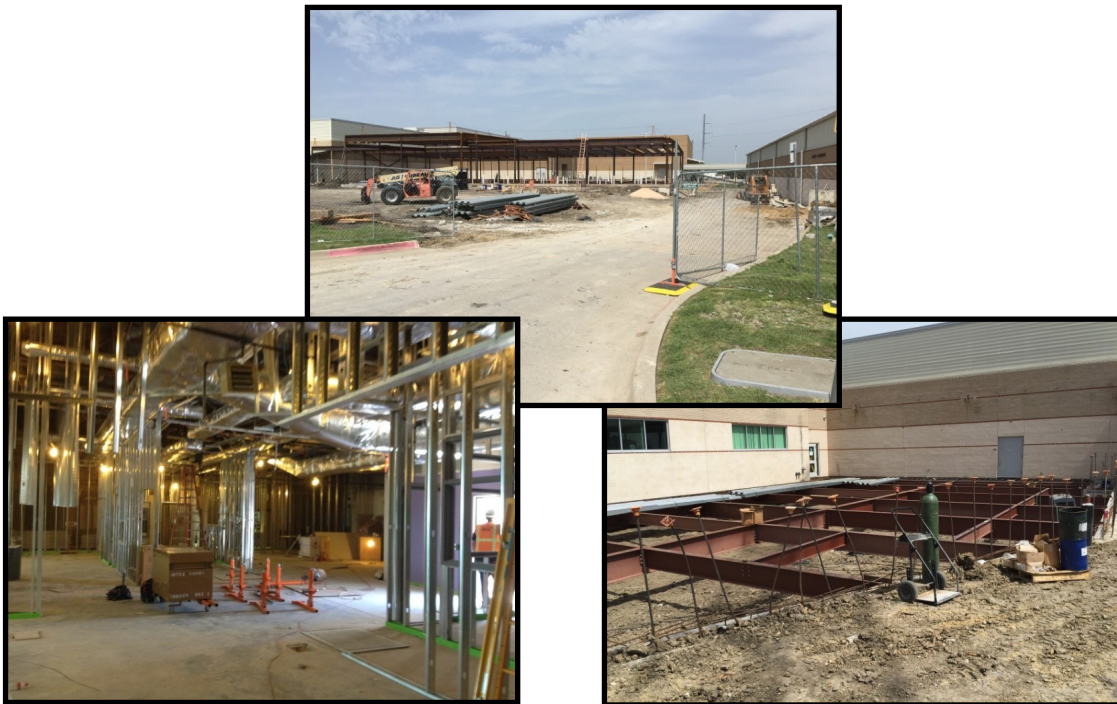
The inclusion of construction reports in this budget document is for informational purposes only. However, the dollars spent on these projects are significant and are an integral part of the financial picture of the District.

This governmental fund budgeted at \$107,972,749 for 2016-17 is established to account for proceeds, on the modified accrual basis, from the sale of bonds and other resources to be used for Board authorized acquisition, construction, or renovation, as well as, furnishing and equipping of major capital facilities.

The last bond package was approved on November 4, 2014 by 71.74% of the District's voters. The bond included a new elementary campus, George W. Bush Elementary School, as well as renovations, additions, updates and expansions to several of our facilities, technology infrastructure updates, safety and security enhancements to all campuses and finally, additional school buses.

With the passage of the \$94.2 million bond package in November 2014, no new bond proposals are anticipated for the very near foreseeable future.

On the following page is a table which recaps the projects and historical spending for each of bond authorizations currently for the past five years.





# Capital Projects (Cont.)

Table 62  
Capital Projects Activity—Five Year Summary

Project	12-13 FY Activity	13-14 FY Activity	14-15 FY Activity	15-16 FY Activity	16-17 FY Budget
Achieve Academy	\$ -	\$ 6,511	\$ 20,004	\$ 68,945	\$ 73,424
Akin Elementary	704,646	81,969	400,683	417,650	2,108,027
Birmingham Elementary	25,387	250,959	519,111	565,387	1,794,244
Burnett Jr. High	463,006	224,304	454,125	4,409,149	6,873,085
Bush Elementary	-	-	36,004	15,034,025	18,425,760
Cooper Jr. High	-	44,568	214,386	4,054,436	5,280,184
Cox Elementary	-	32,912	262,415	108,623	233,517
Davis Intermediate	-	32,912	370,850	2,813,703	7,421,180
District Wide	-	2,038	709,435	4,881	5,723,156
Dodd Elementary	-	43,380	761,252	686,746	3,356,359
Draper Intermediate	927,881	38,533	123,334	4,046,593	5,410,813
Education Service Center	-	-	-	480,329	600,000
Groves Elementary	25,000	45,344	227,684	176,581	1,542,842
Harrison Intermediate	308,777	89,089	221,426	1,507,449	7,247,687
Hartman Elementary	62,466	90,353	279,120	1,555,010	4,624,170
Land	-	-	-	-	-
McMillan Jr. High	-	44,567	279,439	3,111,078	7,420,636
Other/Arbitrage	373,443	2,882	383,853	247,360	1,405,390
Shaffer Stadium	-	-	-	-	-
Smith Elementary	-	29,498	94,686	266,105	1,408,904
Technology	-	20,051	159,138	-	-
Tibbals Elementary	-	32,912	122,361	227,042	1,367,280
Transporation Department	-	4,812	3,159	705,010	181,093
Watkins Elementary	-	29,331	24,312	139,606	1,284,330
Whitt Elementary	-	40,521	84,661	508,557	1,405,644
Wylie East High School	14,134,361	2,906,326	705,578	6,709,918	9,702,758
Wylie High School	2,873,411	2,073,999	9,437,487	10,895,514	13,082,267
<b>Grand Total</b>	<b>\$19,898,377</b>	<b>\$6,167,772</b>	<b>\$15,894,503</b>	<b>\$58,739,696</b>	<b>\$107,972,749</b>

# Capital Projects (cont.)

Table 63

## Current Capital Projects

Fund 626 - 2009 Bond Projects - Original Budget \$ 25,319,112  
 Balance of Original Budget as of 7/1/2016 \$ 1,116,792  
 Construction Projects for 2016-17

	Budget	Activity	Unexpended Funds	Comments
<b>Akin Elementary School</b>				
Renovations and Additions	\$ 8,048	-	\$ 8,048	Under Construction
<b>Birmingham Elementary School</b>				
Roof Replacement	\$ 15,961	-	\$ 15,961	Under Construction
<b>Hartman Elementary School</b>				
Renovations and Additions	\$ 5,206	-	\$ 5,206	Project Complete
Roof Replacement	\$ 1,077,670	\$ 468,361	\$ 609,309	Under Construction
<b>Harrison Intermediate School</b>				
Renovations and Additions	\$ 4,572	\$ 383	\$ 4,189	Under Construction
<b>Burnett Junior High School</b>				
Renovations and Additions	\$ 3,578	-	\$ 3,578	Under Construction
<b>Districtwide</b>				
Districtwide	\$ 1,758	\$ 759	\$ 999	Under Construction
<b>Grand Totals for 2009 Bond in 2016-17</b>	<b>\$ 1,116,792</b>	<b>\$ 469,503</b>	<b>\$ 647,289</b>	

# Capital Projects (cont.)

Table 63 (Cont.)

Fund 628 - 2014 Bond Projects - Original Budget \$ 93,500,000  
 Balance of Original Budget as of 7/1/2016 \$ 23,953,933

## Construction Projects for 2016-17

	Budget	Activity	Unexpended Funds	Comments
<b>Achieve Academy</b>				
Renovations and Additions	\$ 4,479	\$ -	\$ 4,479	Under Construction
<b>Akin Elementary</b>				
Renovations and Additions	\$ 620,192	\$ 1,920	\$ 618,273	Under Construction
<b>Birmingham Elementary</b>				
Renovations and Additions	\$ 119,102	\$ -	\$ 119,102	Under Construction
<b>Burnett Jr. High</b>				
Renovations and Additions	\$ 924,716	\$ 1,669,335	\$ (744,619)	Under Construction
<b>Cooper Jr. High</b>				
Renovations and Additions	\$ 131,888	\$ 152,038	\$ (20,151)	Under Construction
<b>Cox Elementary</b>				
Renovations and Additions	\$ 116,894	\$ -	\$ 116,894	Under Construction
<b>Davis Intermediate</b>				

# Capital Projects (cont.)

Table 63 (Cont.)

Renovations and Additions	\$	3,455,853	\$	779,815	\$	2,676,038	Under Construction
<b>Dodd Elementary</b>		<b>Budget</b>	<b>Activity</b>	<b>Unexpended Funds</b>	<b>Comments</b>		
Renovations and Additions	\$	1,463,820	\$	112,830	\$	1,350,989	Under Construction
<b>Draper Intermediate</b>		<b>Budget</b>	<b>Activity</b>	<b>Unexpended Funds</b>	<b>Comments</b>		
Renovations and Additions	\$	274,026	\$	122,105	\$	151,922	Under Construction
<b>Groves Elementary</b>		<b>Budget</b>	<b>Activity</b>	<b>Unexpended Funds</b>	<b>Comments</b>		
Renovations and Additions	\$	229,599	\$	183,942	\$	45,657	Under Construction
<b>Harrison Intermediate</b>		<b>Budget</b>	<b>Activity</b>	<b>Unexpended Funds</b>	<b>Comments</b>		
Renovations and Additions	\$	4,632,422	\$	1,704,294	\$	2,928,128	Under Construction
<b>Hartman Elementary</b>		<b>Budget</b>	<b>Activity</b>	<b>Unexpended Funds</b>	<b>Comments</b>		
Renovations and Additions	\$	1,385,045	\$	1,035,570	\$	349,476	Under Construction
<b>McMillan Jr. High</b>		<b>Budget</b>	<b>Activity</b>	<b>Unexpended Funds</b>	<b>Comments</b>		
Renovations and Additions	\$	3,197,150	\$	591,229	\$	2,605,921	Under Construction
<b>Smith Elementary</b>		<b>Budget</b>	<b>Activity</b>	<b>Unexpended Funds</b>	<b>Comments</b>		
Renovations and Additions	\$	15,950	\$	-	\$	15,950	Under Construction
<b>Tibbals Elementary</b>		<b>Budget</b>	<b>Activity</b>	<b>Unexpended Funds</b>	<b>Comments</b>		
Renovations and Additions	\$	14,774	\$	-	\$	14,774	Under Construction
<b>Watkins Elementary</b>		<b>Budget</b>	<b>Activity</b>	<b>Unexpended Funds</b>	<b>Comments</b>		
Renovations and Additions	\$	23,402	\$	-	\$	23,402	Under Construction
<b>Whitt Elementary</b>		<b>Budget</b>	<b>Activity</b>	<b>Unexpended Funds</b>	<b>Comments</b>		
Renovations and Additions	\$	61,098	\$	-	\$	61,098	Under Construction
<b>Wylie High School</b>		<b>Budget</b>	<b>Activity</b>	<b>Unexpended Funds</b>	<b>Comments</b>		
Renovations and Additions	\$	259,816	\$	67,466	\$	192,350	Under Construction
<b>Wylie East High School</b>		<b>Budget</b>	<b>Activity</b>	<b>Unexpended Funds</b>	<b>Comments</b>		
Renovations and Additions	\$	2,003,375	\$	1,678,097	\$	325,278	Under Construction
<b>George W. Bush Elementary</b>		<b>Budget</b>	<b>Activity</b>	<b>Unexpended Funds</b>	<b>Comments</b>		
New Construction	\$	3,391,735	\$	3,491,444	\$	(99,709)	Under Construction
<b>Maintenance Department</b>		<b>Budget</b>	<b>Activity</b>	<b>Unexpended Funds</b>	<b>Comments</b>		
Renovations and Additions	\$	47,137	\$	-	\$	47,137.45	Under Construction
<b>Transportation Department</b>		<b>Budget</b>	<b>Activity</b>	<b>Unexpended Funds</b>	<b>Comments</b>		
Buses	\$	1,403,696	\$	896,156	\$	507,540	To Be Purchased 15-16
Renovations and Additions	\$	132,561	\$	8,795	\$	123,766	Under Construction
<b>Educational Service Center</b>		<b>Budget</b>	<b>Activity</b>	<b>Unexpended Funds</b>	<b>Comments</b>		
Renovations and Additions	\$	32,366	\$	-	\$	32,366	Under Construction
<b>District-Wide</b>		<b>Budget</b>	<b>Activity</b>	<b>Unexpended Funds</b>	<b>Comments</b>		
Renovations and Additions	\$	12,838	\$	-	\$	12,838	Under Construction
<b>Grand Totals for 2014 Bond in 2015-16</b>	\$	<b>23,953,933</b>	\$	<b>12,495,036</b>	\$	<b>11,458,897</b>	

# Capital Projects (cont.)

## Current Capital Projects

As of July 1, 2016, the remaining balance of funds from the May 2009 Bond Referendum is \$1,116,792. This money is being used to finish the additions and renovations to Burnett Junior High, Harrison Intermediate, Hartman Elementary, Akin Elementary and Birmingham Elementary Schools. These are all non-recurring expenditures.

The remaining balance of funds from the May 2012 Bond Referendum as of July 1, 2016 is \$1,161. This balance reflects the last of the renovations and additions to Wylie East High School.

## Capital Projects Impact on General Fund

#EdtechWylie, the District's technology rollout including projections and computers for all classrooms began in May 2014. Total cost for the first phase was \$1.1 million all supported by the general fund. As part of the second phase rollout, 3,795 Chromebooks totaling \$1.3 million and 510 refurbished iPads at Smith and Whitt were also purchased out of the general fund. The purpose of the technology purchases was to further enhance our online instructional curriculum starting with all social studies courses. In addition, the District suffered \$55 million in hail storm damages on 3/23/16 and 4/11/16. Because of the significant amount, a capital project fund was designated for property only damages. The general fund designated \$2 million from the 2015-16 fund balance to the hail storm capital projects fund in order to expedite cash flow and emergency purchases. As a result 19 out of 20 roofs will be replaced and over 1,800 HVAC units.

The general fund also designated \$3 million from the 2015-16 fund balance to the 2014 Bond due to expected overages mainly caused by the increase in construction and labor costs.

For 2016-2017, the remaining vehicle repairs as a result of the 4/11/16 hail storm has been budgeted in the general fund.

## Future Capital Projects

Following a Master Facility multi-year plan coupled with the passage of the November 2014 \$94.2 million bond package, many capital projects began underway starting in the spring of 2014 with a resolution reimbursement approved by the Board of Trustees pending the passage of the bond in November. Many projects require a specific timeline based on when students are in school, demands, supplies of materials and costs involved. All decisions are revolved around what is best for the Wylie ISD students while still following the Board's goal of managing growth in a way that provides functional equity, financial responsibility and assurance of all student needs. A breakdown of what is included in the bond package and the development of all projects is included on the following pages.

# Capital Projects (Cont.)

## The Unlimited Tax School Building Bonds, Series 2014

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, George K. Baum & Co., works with District staff to effectively structure its debt capacity.

The last bond package of \$94.2 million was approved on November 4, 2014 by 71.74% of the District's voters. The bond included a new elementary campus, George W. Bush Elementary School, as well as renovations, additions, updates and expansions to several of our facilities, technology infrastructure updates, safety and security enhancements to all campuses and finally, additional school buses.

The bond will not increase local taxes and focuses on updating four key areas:

1. Safety Concerns
2. Technology Upgrades
3. Renovations and Additions
4. Provision for Future Growth

The breakdown of approved spending is as follows:

- **\$2.5 Million** will go towards addressing campus and facility security needs by installing or increasing security cameras, outdoor lighting, perimeter fencing, and badge security system.
- **\$5.2 million** will bring the aging technology infrastructure up to 21st Century standards by upgrading the wireless network and providing a long-term solution for wireless network replacement for technology infrastructure.
- **\$26.3 million** will be used for renovations and additions by addressing wear and tear issues on all campuses, but particularly at the 18-year-old Wylie High School.

These repairs include plumbing, HVAC, flooring, electrical, roofs, and other key systems.

These funds will also be allocated in response to parent requests for new programs and provide college-readiness opportunities with new additions and renovated spaces for secondary campuses including a centralized junior high tennis facility, Orchestra facilities at our junior highs and high schools, an extra-curricular building at Wylie East, auditorium updates at Wylie High, a culinary arts center with public restaurant at Wylie High School, and information technology/engineering space, business/banking/finance space and health sciences space at both high schools.

- Finally **\$60.2 million** will provide for future growth.

Our schools are already reaching unsustainable capacity limits, and new housing developments project to bring the district 250 new students each year.



## Capital Projects (Cont.)

This bond package will allow the district to maintain current feeder patterns and accommodate new students by increasing the enrollment capacity at all intermediate and junior high campuses, setting aside funds for a new, larger elementary campus and to replace 28 buses, all with more than 10 years of service.



# Buildings and Square Footage

Table 64

	Initial Year of Service	Building Square Footage	Number of Portable Classroom s	Portable Square Footage	Total Building/ Portable Square Footage
<b>Elementary Campuses:</b>					
Akin	1988	65,084			65,084
Akin Additions	2005, 2011	11,606			11,606
Birmingham	1985	59,130	1	1,536	60,666
Birmingham Additions	2001, 2011	12,684			12,684
Bush	2016	86,032			86,032
Cox	2004	76,580			76,580
Dodd	1999	69,294			69,294
Groves	2002	69,546			69,546
Hartman	1963	55,473	2	3,072	58,545
Hartman Additions	1985, 1988, 2001, 2012, 2016	10,761			10,761
Smith	2007	71,172			71,172
Tibbals	2005	71,289			71,289
Watkins	2010	71,172			71,172
Whitt	2008	71,172			71,172
<b>Total Elementary (10 campuses)</b>		<b>800,995</b>	<b>3</b>	<b>4,608</b>	<b>805,603</b>
<b>Secondary Campuses:</b>					
Davis Intermediate	2004	89,758			89,758
Draper Intermediate	2007	81,892	1	15,036	96,928
Draper Intermediate Gym	2013, 2015	22,143			22,143
Harrison Intermediate	1967	69,850	2	3,072	72,922
Harrison Additions	1969, 1988, 1995, 2012, 2016	19,102			19,102
<b>Subtotal (3 campuses)</b>		<b>282,745</b>	<b>3</b>	<b>18,108</b>	<b>300,853</b>
Burnett Junior High	1975	103,511			103,511
Burnett Additions	1985, 1999, 2011, 2016	41,087			41,087
Cooper Junior High	2006	104,045			104,045
Cooper Junior High Additions	2015	13,714			13,714
McMillan Junior High	2003	115,430			115,430
<b>Subtotal (3 campuses)</b>		<b>377,787</b>	<b>0</b>	<b>0</b>	<b>377,787</b>



# Buildings and Square Footage (Cont.)

Table 64 (con't)

	Initial Year of Service	Building Square Footage	Number of Portable Classroom s	Portable Square Footage	Total Building/ Portable Square Footage
<b>Secondary Campuses (cont):</b>					
Achieve Academy	2011	25,000	1	15036	40,036
Wylie High School	1996	157,660			157,660
WHS Additions	1999, 2001, 2002, 2005, 2013, 2015	224,133			224,133
Wylie East High School	2007	267,176	2	3072	270,248
WEHS Additions	2013, 2016	111,704			111,704
<b>Subtotal (3 campuses)</b>		<b>785,673</b>	<b>2</b>	<b>3,072</b>	<b>803,781</b>
<b>Total Secondary (9 campuses)</b>		<b>1,446,205</b>	<b>5</b>	<b>21,180</b>	<b>1,482,421</b>
<b>Other Buildings:</b>					
Admin Office	1987	6,695			6,695
Admin Office Addition	2007	31,327			31,327
Ag Barn	1990	13,120			13,120
Ag Barn Expansion	2007	9,000			9,000
Indoor Athletic Complex	2001	42,289			42,289
Maintenance/Food Service	2006	45,088			45,088
Swine Barn	1990	5,169			5,169
Swine Barn Additions	2015	4,000			4,000
Transportation	2002	9,380			9,380
<b>Total Other Buildings</b>		<b>166,068</b>	<b>0</b>	<b>0</b>	<b>166,068</b>
<b>Grand Total:</b>		<b>2,413,268</b>	<b>8</b>	<b>25,788</b>	<b>2,454,092</b>

# Campus Building History

## **Achieve Academy**

The Achieve Academy was constructed in 2011 and serves students of Wylie ISD. It 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**

Constructed in 1988 with 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 76,690 square feet and current enrollment is 389 students.

## **Birmingham Elementary**

Constructed in 1985 with a square footage of 59,130 with additions and renovations in 2001 and 2011 and houses students in kindergarten through fourth grade. The building is now 71,814 square feet including one portable building and current enrollment is 515 students.

## **Burnett Jr. High**

Constructed in 1975 with a square footage of 103,511 with renovations and additions in 1985, 1999 and 2011. Burnett was originally the home of the Wylie High School Pirates. The campus now houses students in seventh and eighth grade and is now 130,827 square feet including the field house and current enrollment is 702 students.

## **Bush Elementary**

Constructed in 2016 with a square footage of 86,032 and houses students in kindergarten through fourth grade. The current enrollment is 553 students.

## **Cooper Jr. High**

Constructed in 2006 and houses students in seventh and eighth grade. The building is 104,045 square feet and current enrollment is 827 students.

## **Cox Elementary**

Constructed in 2004 and houses students in kindergarten through fourth grade. The building is 76,580 square feet and current enrollment is 671 students.

## **Davis Intermediate**

Constructed in 2004 and houses students in fifth and sixth grade. The building is 89,758 square feet and current enrollment is 729 students.

## **Dodd Elementary**

Constructed in 1999 and houses students in kindergarten through fourth grade. The building is 69,294 square feet and current enrollment is 577 students.

## **Draper Intermediate**

Constructed in 2007 at a square footage of 81,892 and houses students in fifth and sixth grade. In 2013, an additional gym was built adding 6,985 square feet and most recently a portable building was added bringing the square footage to 103,913. Current enrollment is 975 students.

## **Groves Elementary**

Constructed in 2002 and houses students in kindergarten through fourth grade. The building is 69,546 square feet and the additional portable building is 15,036 bringing the total square footage to 84,582 and current enrollment is 554 students.

# Campus Building History (Cont.)

## **Harrison Intermediate**

Constructed in 1967 with a square footage of 69,850 with renovations in 1969, 1988, 1995 and 2012. Harrison houses students in fifth and sixth grade. The building is now 75,932 square feet which includes two portable buildings and current enrollment is 677 students.

## **Hartman Elementary**

The oldest building in the District was constructed in 1963 with a square footage of 55,473 and has been renovated in 1985, 1988, 2001 and 2012. It houses students in pre-k through fourth grade. The building is now 68,906 square feet which includes two portable buildings and current enrollment is 565 students.

## **McMillan Jr. High**

Constructed in 2003 and houses students in seventh and eighth grade. The building is 115,430 square feet and current enrollment is 742 students.

## **Smith Elementary**

Constructed in 2007 and houses students in kindergarten through fourth grade. The building is 71,172 square feet and current enrollment is 521 students.

## **Tibbals Elementary**

Constructed in 2005 and houses students in kindergarten through fourth grade. The building is 71,289 square feet and current enrollment is 663 students.

## **Watkins Elementary**

Constructed in 2010 and houses students in kindergarten through fourth grade. The building is 71,172 square feet and current enrollment is 406 students.

## **Whitt Elementary**

Constructed in 2008 and houses students in kindergarten through fourth grade. The building is 71,172 square feet and current enrollment is 573 students.

## **Wylie East High School**

Constructed in 2007 with a square footage of 267,176 with additions in 2013 bringing the total square footage to 330,252. WEHS houses students in ninth through 12<sup>th</sup> grade and current enrollment is 1,896 students.

## **Wylie High School**

Wylie High School was constructed in 1996 with a square footage of 157,660 with renovations and additions in 1999, 2001, 2002, 2005, and 2013 bringing the total square footage to 355,393. The campus houses students in ninth through 12<sup>th</sup> grade and current enrollment is 2,323 students.

# INFORMATIONAL SECTION



# Taxable Value Information

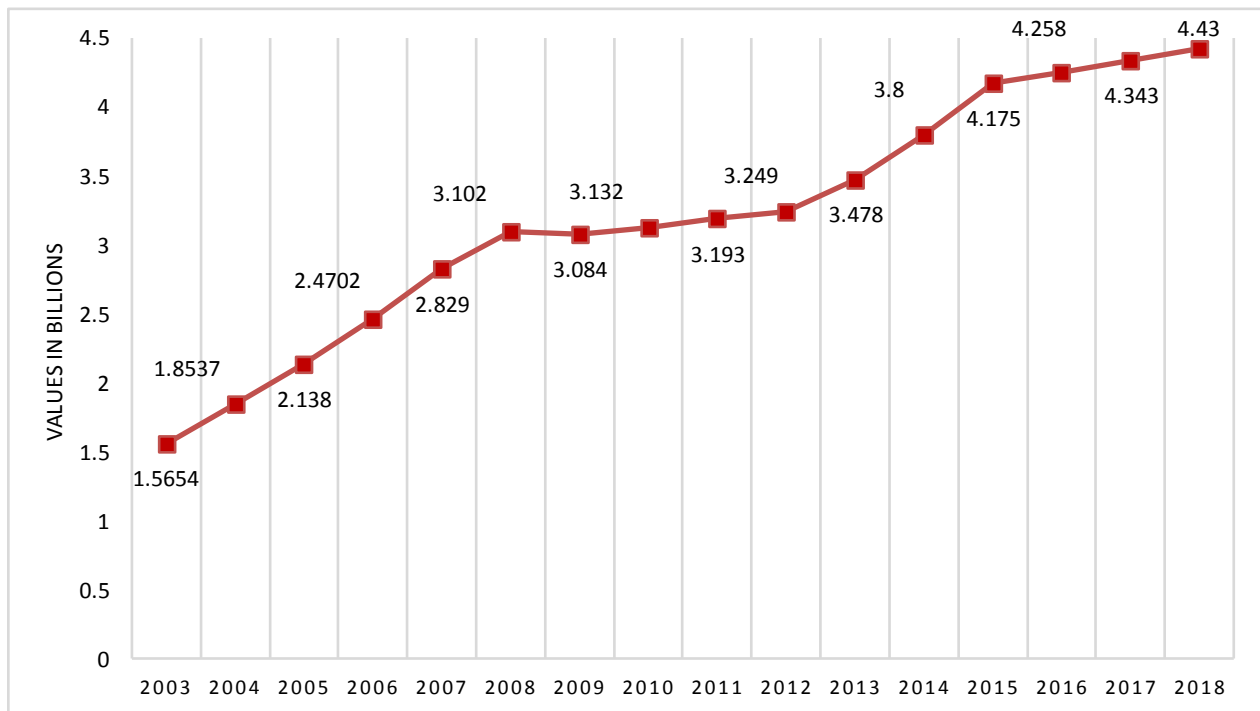
On January 1 each year the property values are rendered for appraisal. The appraisal process is conducted by the Collin Central Appraisal District (CCAD). Properties are required to be appraised at 100% market value. A 10% appraisal cap controls runaway property value growth.

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

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

**Table 65**

## Taxable Value Projection



# Taxable Value Information (cont.)

Table 66

## Tax Value Projection

Source:  
Collin County Appraisal District

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

Tax Year as of Jan. 1	Taxable Value	% Change
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	2,829,087,410	9.7%
2008	3,102,559,801	-0.6%
2009	3,084,000,060	1.6%
2010	3,132,399,613	1.9%
2011	3,193,229,451	1.7%
2012	3,248,924,526	7.1%
2013	3,478,419,817	9.3%
2014	3,800,264,829	9.9%
2015	4,175,434,575	7.5%
2016	4,487,781,783	2.0%
2017	4,577,537,419	2.0%
2018	4,669,088,167	2.0%
2019	4,762,469,931	2.0%
2020	4,857,719,329	2.0%
2021	4,954,873,716	2.0%
2022	5,053,971,190	1.0%
2023	5,104,510,902	1.0%
2024	5,155,556,011	1.0%
2025	5,207,111,571	1.0%
2026	5,259,182,687	1.0%
2027	5,311,774,514	0.0%
2028	5,311,774,514	0.0%
2029	5,311,774,514	0.0%
2030	5,311,774,514	0.0%
2031	5,311,774,514	0.0%
2032	5,311,774,514	0.0%
2033	5,311,774,514	0.0%
2034	5,311,774,514	0.0%
2035	5,311,774,514	0.0%
2036	5,311,774,514	0.0%

Projected Values

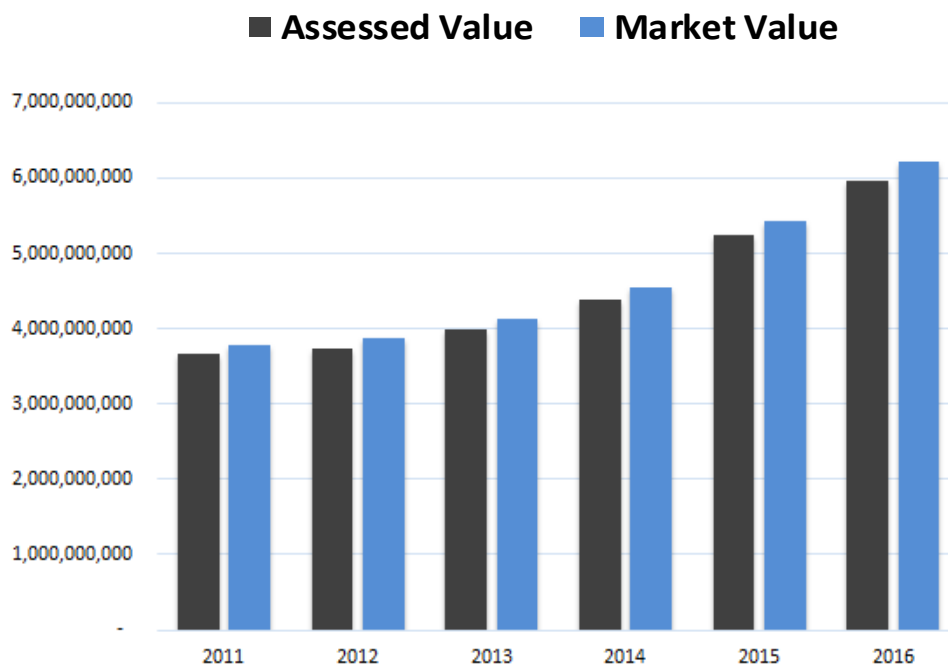


## Taxable Value Information (Cont.)

Table 67

### Assessed Value and Market Value of Taxable Property

Tax Year as of Jan. 1	Assessed Value	Market Value	% Difference
2011	3,658,250,220	3,793,090,880	4%
2012	3,741,910,538	3,880,098,686	4%
2013	3,986,212,084	4,128,786,417	3%
2014	4,378,888,051	4,537,456,119	3%
2015	5,233,670,519	5,431,077,520	4%
2016	5,965,433,630	6,221,916,603	4%



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

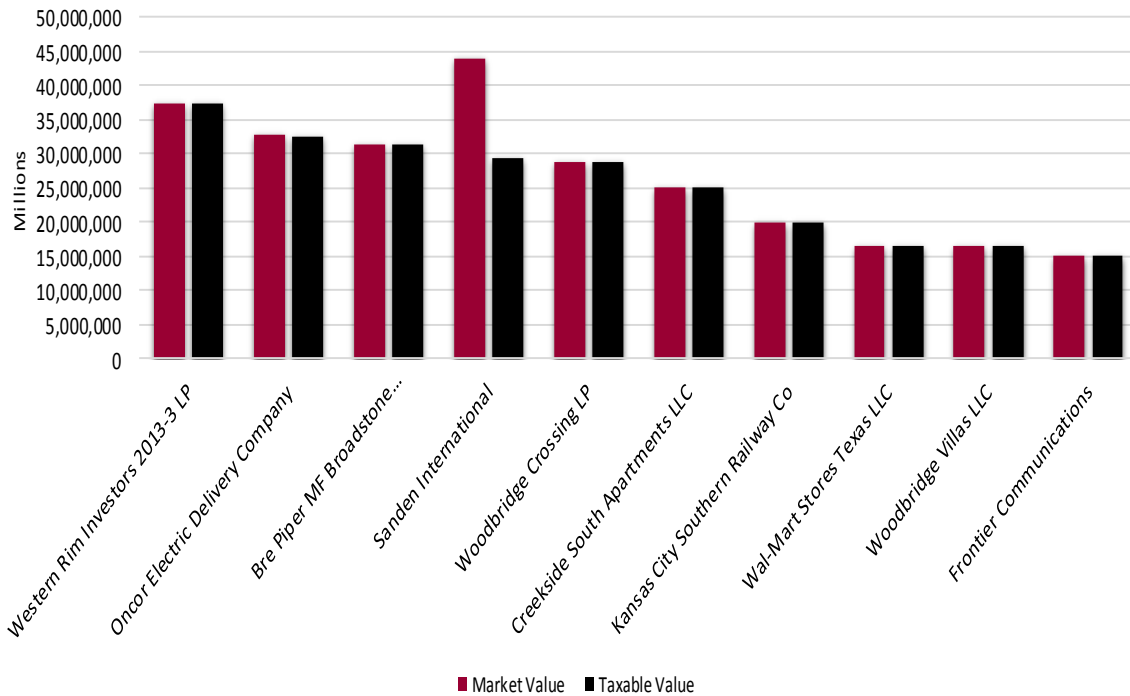


# Taxable Value Information (Cont.)

**Table 68**  
**2016 Top Ten Taxpayers**  
**(Real and Personal Properties Included)**

Taxpayer Name	Market Value	Taxable Value
Western Rim Investors 2013-3 LP	37,402,560	37,402,560
Oncor Electric Delivery Company	32,931,519	32,653,220
Bre Piper MF Broadstone Woodbridge TX LLC	31,450,260	31,450,260
Sanden International	44,060,366	29,269,470
Woodbridge Crossing LP	28,901,226	28,901,226
Creekside South Apartments LLC	25,150,439	25,150,439
Kansas City Southern Railway Co	20,102,378	20,102,378
Wal-Mart Stores Texas LLC	16,661,740	16,661,740
Woodbridge Villas LLC	16,506,435	16,506,435
Frontier Communications	15,068,923	15,068,923

**2016 Top Ten Taxpayers of Wylie ISD**



# Tax Collection Data

## Wylie Independent School District

**Table 69**

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

Year Ended June 30	Assessed Valuation	Tax Rate	Adjusted Levy	% Collections	
				Current	Total
2010	\$ 3,084,000,060	\$ 1.59	\$ 49,035,601	97.04%	99.26%
2011	\$ 3,132,399,613	\$ 1.64	\$ 51,371,354	99.32%	100.58%
2012	\$ 3,193,229,451	\$ 1.64	\$ 52,368,963	98.79%	99.00%
2013	\$ 3,248,924,526	\$ 1.64	\$ 53,282,362	99.45%	100.15%
2014	\$ 3,478,419,817	\$ 1.64	\$ 57,046,085	99.46%	99.90%
2015	\$ 3,800,264,829	\$ 1.64	\$ 62,324,343	100.25%	101.33%
2016	\$ 4,175,434,575	\$ 1.64	\$ 68,477,127	100.21%	102.75%

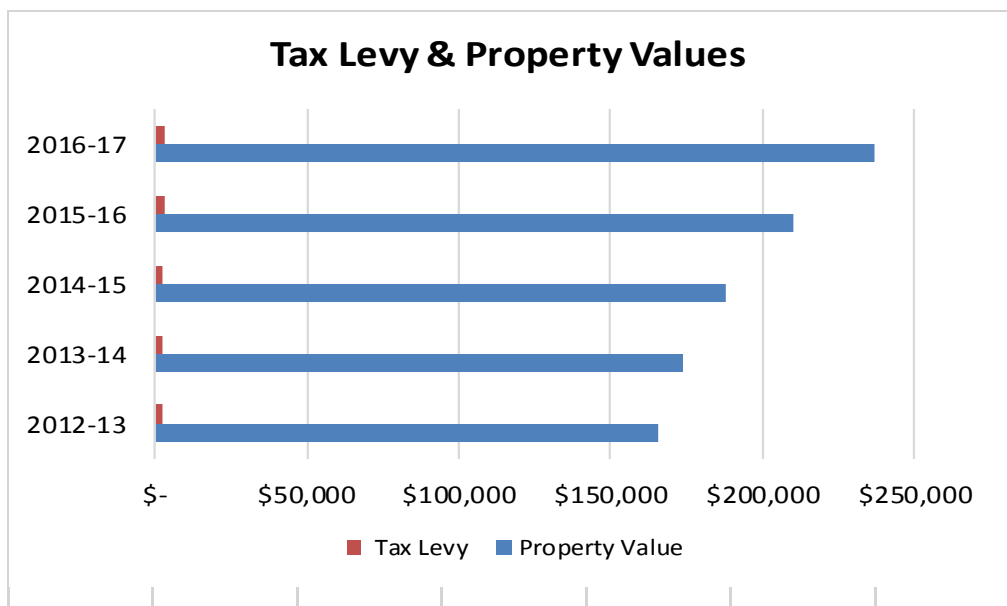
## Effects of Tax Levy & Rate Changes on an Average Single Family Residence

**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 \$25,000 to reduce the amount of taxes owed. This amount increased by \$10,000 in the 2015 Legislative Session. The state held harmless districts by increasing the funding loss due to the increase in the exemption.

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 70**

	2012-13	2013-14	2014-15	2015-16	2016-17
Property Value	\$ 165,972	\$ 173,762	\$ 187,687	\$ 210,531	\$ 236,785
Less: Homestead Exemption	(15,000)	(15,000)	(15,000)	(15,000)	(25,000)
Adjusted Taxable Value	150,972	158,762	172,687	195,531	211,785
Rate per \$100 Value	1.6400	1.6400	1.6400	1.6400	1.6400
Tax Levy	\$ 2,476	\$ 2,604	\$ 2,832	\$ 3,207	\$ 3,473



# Student Enrollment By Campus

Over the past 18 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 14,950 for 2016-17. As illustrated below, since 2012, Wylie has experienced slight growth each year with the largest growth being between 2015-16 and 2016-17 with 803 students for a total of 6.12%. Enrollment has remained stable for the past five years with an average increase of 410 students per year.

Wylie East High School opened in 2007-08 and 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. Due to growth, Wylie ISD opened its 11th elementary school, George W. Bush Elementary the fall of 2016.

**Table 71**

## Student Enrollment by Campus

	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Elementary Schools (Grades K-4)</b>					
Akin	486	466	517	545	389
Birmingham	553	531	547	515	487
Bush					553
Cox	607	628	626	648	671
Dodd	604	602	570	577	533
Groves	596	569	632	653	554
Hartman - <i>includes PK</i>	568	517	495	488	492
Smith	646	643	624	609	514
Tibbals	621	678	613	667	652
Watkins	471	545	609	598	476
Whitt	634	625	568	586	630
<b>Total for Elementary</b>	<b>5,786</b>	<b>5,804</b>	<b>5,801</b>	<b>5,886</b>	<b>5,951</b>
<b>Intermediate Schools (Grades 5-6)</b>					
Davis	707	652	634	692	768
Draper	697	788	859	837	981
Harrison	610	643	600	658	676
<b>Total for Intermediate</b>	<b>2,014</b>	<b>2,083</b>	<b>2,093</b>	<b>2,187</b>	<b>2,425</b>
<b>Junior High Schools (Grades 7-8)</b>					
Burnett	662	623	654	725	720
Cooper	645	655	701	748	812
McMillan	632	688	706	656	743
<b>Total for Junior High</b>	<b>1,939</b>	<b>1,966</b>	<b>2,061</b>	<b>2,129</b>	<b>2,275</b>
<b>High Schools (Grades 9-12)</b>					
Wylie East High School	1,579	1,677	1,734	1,718	1833
Wylie High School	1,738	1,856	1,976	2,061	2297
Achieve Academy (Alternative) Gr 11-12	57	43	41	134	137
<b>Total for High School</b>	<b>3,374</b>	<b>3,576</b>	<b>3,751</b>	<b>3,913</b>	<b>4,267</b>
<b>Total District Enrollment</b>	13,113	13,429	13,706	14,115	14,918

*Enrollment for 2011-2012 based on AEIS, 2012-16 based on PEIMS Standard Report; 2016-17 based on August 26, 2016 Attendance*

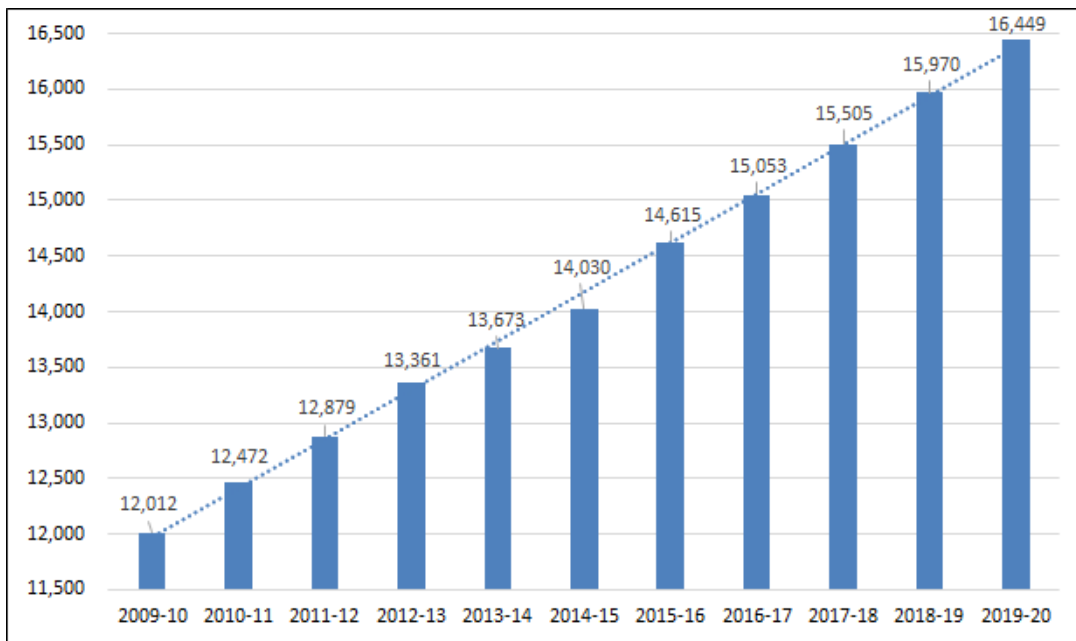
# Student Enrollment Projections

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 18,000 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 72**  
**Student Enrollment History and Projections**



*2015-16 reflects the projected number not actual.*

# Staffing

As with most school districts anywhere in the nation, the annual operating budget is labor intensive with approximately 85% of its budget going toward salaries 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 past few years. As enrollment increases, additional staff is essential to provide the necessary educational services ranging from teachers to bus drivers. A decrease in state funding led to a decrease in overall staff through attrition in 2011. The table below shows the staffing history for Wylie ISD.

**Table 73**

	2012-13	2013-14	2014-15	2015-16	2016-17
<b>Professional</b>	190	206	209	222	224
(Superintendent, Assistant Superintendents, Directors, Other Professional, Principal, Assistant Principal, Counselor, Librarian, Nurse)					
<b>Teachers</b>	835	861	887	918	979
(Teacher - Secondary, Elementary, Special Education)					
<b>Other</b>	630	636	653	664	786
(Paraprofessional, Food Service, Bus Driver, Hourly, Other)					
<b>Total</b>	<b>1,655</b>	<b>1,703</b>	<b>1,749</b>	<b>1,804</b>	<b>1,989</b>
<b>Student Enrollment</b>	13,411	13,709	14,065	14,555	15,053
<b>Staffing Ratios:</b>					
Teaching Staff	16.1	15.9	15.9	15.9	15.3
Total Staff	8.1	8.0	8.0	8.1	7.5

Source TEA PEIM Standard Reports

2016-17 reflects the projected number not actual

# Future Years Budget Projections

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:

## General Fund

1. State funding changes from the 84th Legislative Session has significantly impacted future revenue projections. Highlights from that session which impact school finance:
  - Increase in homestead exemption from \$15,000 to \$25,000.
  - Increase in basic allotment and Austin yield in school funding formulas.
  - Reinstated the new Instructional Facilities Allotment which will benefit Wylie ISD with the opening of George W. Bush elementary school
  - Possible change ahead due to the School Finance lawsuit ruled unconstitutional.
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.

## Debt Service Fund

1. State implications from HB114 past in the recent legislative session addressing Capital Appreciation Bonds and the limitations including refunding will impact the school district..
2. The tax rate will be addressed on an annual basis utilizing the taxable values and state aid calculations.
3. Restructure debt to maximize funding for the district and all taxpayers.

## Student Nutrition Fund

1. Federal reimbursements for breakfast and lunch meals to sustain same rates while providing nutritious and appealing meals to our students.
2. Salary and benefit costs will continue to escalate due to competitive staff between neighboring school districts. A 3% midpoint raise is estimated in future projections.
3. The District enrollment growth includes additional revenues and expenditures proportionately.

Projections for the General, Debt Service, and Student Nutrition funds for future budget years are listed on the following pages:

# Future Years Budget Projections (Cont.)

Table 74

## Wylie ISD

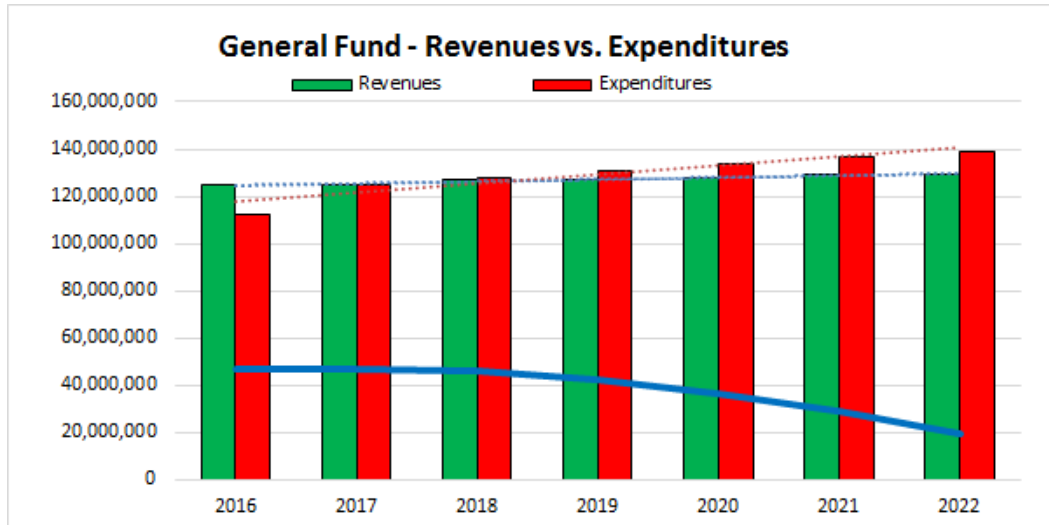
### GENERAL FUND SUMMARY For the Fiscal Year Periods 2015 -- 2021

FISCAL YEAR	ACTUAL		CURRENT		PROJECTED		PROJECTED		PROJECTED		PROJECTED			
	2016	% Chg	2017	% Chg	2018	% Chg	2019	% Chg	2020	% Chg	2021	% Chg	2022	% Chg
<b>REVENUES BY SOURCE</b>														
Local And Intermediate Sources	51,880,915	21.1%	57,237,835	10.3%	62,186,554	8.6%	65,111,840	4.7%	67,520,178	3.7%	68,652,517	1.7%	71,398,618	4.0%
State Program Revenues	69,601,571	12.9%	66,752,415	(4.1%)	64,164,228	(3.9%)	61,232,525	(4.6%)	59,607,077	(2.7%)	59,595,425	(0.0%)	57,265,937	(3.9%)
Federal Program Revenues	1,039,822	70.2%	800,000	(23.1%)	800,000	0.0%	800,000	0.0%	800,000	0.0%	800,000	0.0%	800,000	0.0%
Other Resources/Non-Operating	2,302,443	24315.2%	3,120	(99.9%)	-	(100.0%)	-	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>124,824,751</b>	<b>18.8%</b>	<b>124,793,370</b>	<b>(0.0%)</b>	<b>127,150,782</b>	<b>1.9%</b>	<b>127,144,365</b>	<b>(0.0%)</b>	<b>127,927,255</b>	<b>0.6%</b>	<b>129,047,942</b>	<b>0.9%</b>	<b>129,464,555</b>	<b>0.3%</b>
<b>EXPENDITURES BY FUNCTION</b>														
Instructional - Related Services	73,558,716	0.0%	79,749,411	8.4%	83,338,134	4.5%	85,421,588	2.5%	87,557,128	2.5%	89,746,056	2.5%	91,989,707	2.5%
Instructional - School Leadership	8,050,763	0.0%	8,718,196	8.3%	8,936,151	2.5%	9,159,555	2.5%	9,388,544	2.5%	9,623,257	2.5%	9,863,839	2.5%
Support Services - Student (Pupil)	11,033,752	0.0%	15,177,384	37.6%	15,556,819	2.5%	15,945,739	2.5%	16,344,383	2.5%	16,752,992	2.5%	17,171,817	2.5%
Administrative Support Services	3,541,205	0.0%	4,095,223	15.6%	4,201,624	2.6%	4,201,624	0.0%	4,201,624	0.0%	4,201,624	0.0%	4,201,624	0.0%
Support Services - Non-Student Bas	15,078,033	0.0%	16,043,322	6.4%	15,031,590	(6.3%)	15,031,590	0.0%	15,031,590	0.0%	15,031,590	0.0%	15,031,590	0.0%
Ancillary Services	336	0.0%	3,988	1088.2%	3,988	0.0%	3,988	0.0%	3,988	0.0%	3,988	0.0%	3,988	0.0%
Debt Services	388,448	0.0%	411,000	5.8%	415,000	1.0%	420,000	1.2%	425,000	1.2%	430,000	1.2%	435,000	1.2%
Capital Outlay	380,244		0		0		0		0		0		0	
Intergovernmental Charges	480,497	0.0%	496,000	3.2%	500,000	0.8%	505,000	1.0%	515,000	2.0%	520,000	1.0%	530,000	1.9%
<b>TOTAL EXPENDITURES</b>	<b>112,511,992</b>	<b>0.0%</b>	<b>124,694,524</b>	<b>10.8%</b>	<b>127,983,306</b>	<b>2.6%</b>	<b>130,689,084</b>	<b>2.1%</b>	<b>133,467,256</b>	<b>2.1%</b>	<b>136,309,507</b>	<b>2.1%</b>	<b>139,227,565</b>	<b>2.1%</b>
<b>SURPLUS/(DEFICIT)</b>	<b>12,312,759</b>		<b>98,846</b>		<b>(832,524)</b>		<b>(3,544,719)</b>		<b>(5,540,001)</b>		<b>(7,261,565)</b>		<b>(9,763,010)</b>	
Other Financing Uses	(5,600,185)													
<b>ENDING FUND BALANCE</b>	<b>46,460,579</b>		<b>46,559,425</b>		<b>45,726,901</b>		<b>42,182,182</b>		<b>36,642,182</b>		<b>29,380,617</b>		<b>19,617,607</b>	
FUND BALANCE - % of EXPENDITURES	41.3%		37.3%		35.7%		32.3%		27.5%		21.6%		14.1%	
FUND BALANCE - # OF MONTHS OF EXP.	5.0		4.5		4.3		3.9		3.3		2.6		1.7	



# Future Years Budget Projections (Cont.)

**Table 75**



Budget assumptions for the five year projections are:

- 3%-6% Increase in Property Values
- 2% Increase in Enrollment (281-293 students)
- 3% Salary Increase
- TRS 1.5% Mandatory Contribution—\$1 million
- Additional 14-20 Teachers Per Year Due to Growth
- Same Tax Rates (\$1.17 M&O; \$0.47 I&S)
- New George W. Bush Elementary School

# Future Years Budget Projections (Cont.)

Table 76

## Future Budget Projections (Millions)

<b>General Fund</b>						
	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20
Revenues	122.5	125.0	127.1	127.1	127.9	129.0
Expenditures	(112.5)	(125.0)	(127.9)	(130.7)	(133.5)	(136.3)
Net	10.0	0.0	(0.8)	(3.6)	(5.6)	(7.3)
Other Sources	2.3	0.0	0.0	0.0	0.0	0.0
Other Uses	(5.6)	0.0	0.0	0.0	0.0	0.0
Net	(3.3)	0.0	0.0	0.0	0.0	0.0
Beginning Fund Balance	39.8	46.5	46.5	45.7	42.1	36.5
Ending Fund Balance	46.5	46.5	45.7	42.1	36.5	29.2
<b>Debt Service Fund</b>						
	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20
Revenues	25.4	26.5	22.9	26.5	27.0	27.5
Expenditures	(25.3)	(26.5)	(22.9)	(26.5)	(27.0)	(27.5)
Net	0.1	0.0	0.0	0.0	0.0	0.0
Beginning Fund Balance	24.0	24.1	24.1	24.1	24.1	24.1
Ending Fund Balance	24.1	24.1	24.1	24.1	24.1	24.1
<b>Student Nutrition Fund</b>						
	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20
Revenues	6.3	6.9	7.5	8.1	8.7	9.3
Expenditures	(6.3)	(6.9)	(7.5)	(8.1)	(8.7)	(9.3)
Net	0.0	0.0	0.0	0.0	0.0	0.0
Beginning Fund Balance	1.3	1.3	1.3	1.3	1.3	1.3
Ending Fund Balance	1.3	1.3	1.3	1.3	1.3	1.3

# 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, George K. Baum & Co., works with District staff to effectively structure its debt capacity.

The Unlimited Tax School Building Bonds, Series 2014 in the amount of \$94.2 million includes the following projects:

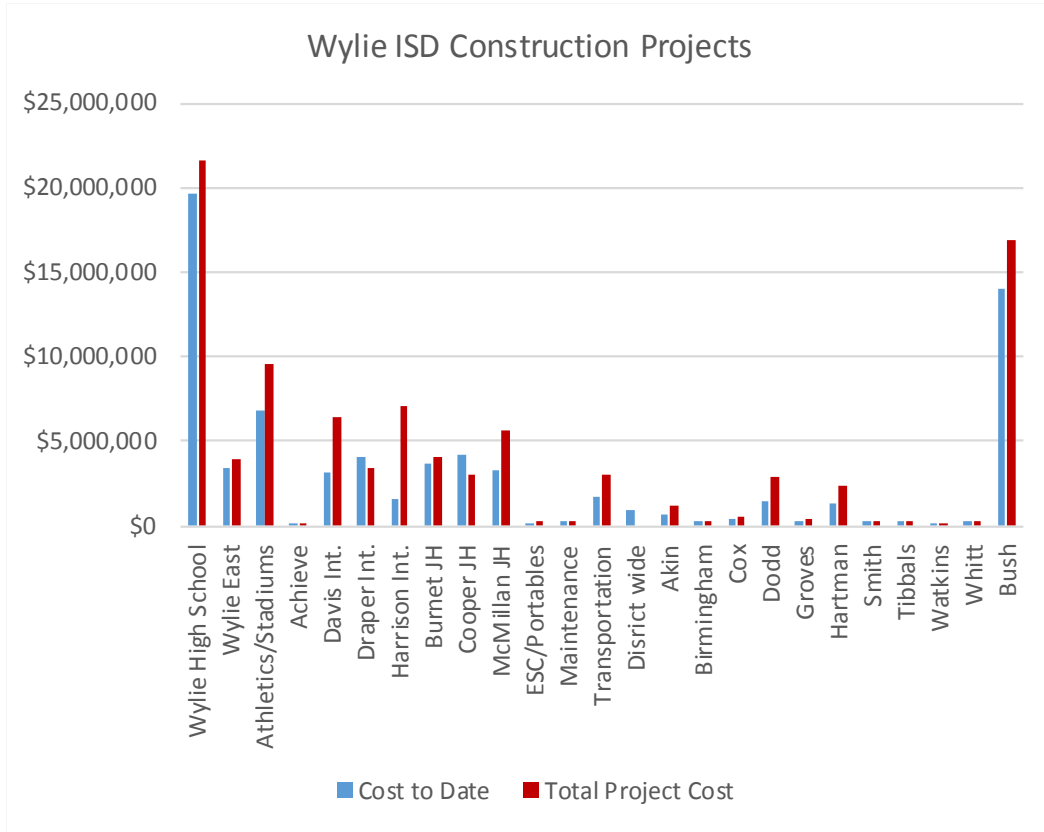
- George W. Bush Elementary—Inspiration subdivision
- Intermediate and junior high expansions
- Infrastructure and renovation updates to all campuses
- Additions and updates to extra-curricular facilities
- Renovations/expansions to entrances of Hartman Elementary, Harrison Intermediate, and Burnett Junior High
- Technology infrastructure—updates wireless connectivity upgrades for increased bandwidth requirements
- Renovations to Shaffer Stadium
- Safety and security enhancements to all campuses
- School buses (5 year note)

The following graph reflects Wylie ISD's construction projects as of 06/30/2016. The chart on page 250 shows the bond amortization schedule for Wylie ISD.



# General Obligation Debt (Cont.)

**Table 77**



**Table 78**

	2015			2016												
	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	
Wylie High School Additions & Renovations	█	█	█													
Akin, Birmingham & Dodd Roofing																
Draper Int. and Cooper JH Additions & Renovations, WEHS IMPAC	█	█	█	█	█	█	█	█	█	█	█	█				
Bush Elementary	█	█	█	█	█	█	█	█	█	█	█	█	█			
Hartman Elem., Harrison Int., Burnett JH, & WEHS Additions & Renovations				█	█	█	█	█	█	█	█	█	█	█	█	█
Davis Int., McMillian JH Additions & Renovations				█	█	█	█	█	█	█	█	█	█	█	█	█

# General Obligation Debt (Cont.)

**Table 79**

**Wylie Independent School District**  
 Aggregate Unlimited General Obligation Tax Bonds  
 Debt Tax Support as of June 30, 2016

Fiscal Year Ending 6/30/17	Principal	Interest	Total
2017	16,345,000	4,919,325	\$ 21,264,325
2018	16,915,000	4,809,450	\$ 21,724,450
2019	17,830,000	4,655,350	\$ 22,485,350
2020	18,285,000	4,439,488	\$ 22,724,488
2021	18,835,000	4,187,869	\$ 23,022,869
2022	18,895,000	3,921,181	\$ 22,816,181
2023	19,635,000	3,627,856	\$ 23,262,856
2024	19,975,000	3,321,625	\$ 23,296,625
2025	22,680,000	2,992,388	\$ 25,672,388
2026	22,935,000	2,678,519	\$ 25,613,519
2027	23,305,000	2,401,841	\$ 25,706,841
2028	23,045,000	1,962,119	\$ 25,007,119
2029	23,475,000	1,366,625	\$ 24,841,625
2030	19,145,000	924,694	\$ 20,069,694
2031	21,670,000	730,794	\$ 22,400,794
2032	19,710,000	614,769	\$ 20,324,769
2033	19,810,000	476,766	\$ 20,286,766
2034	19,925,000	319,719	\$ 20,244,719
2035	20,185,000	190,625	\$ 20,375,625
2036	20,260,000	100,500	\$ 20,360,500
2037	20,390,000	27,125	\$ 20,417,125
2038	20,470,000	-	\$ 20,470,000
2039	20,470,000	-	\$ 20,470,000
2040	20,470,000	-	\$ 20,470,000
2041	16,400,000	-	\$ 16,400,000
2042	16,400,000	-	\$ 16,400,000
2043	16,400,000	-	\$ 16,400,000
2044	16,400,000	-	\$ 16,400,000
2045	16,400,000	-	\$ 16,400,000
2046	16,400,000	-	\$ 16,400,000
2047	16,400,000	-	\$ 16,400,000
2048	16,400,000	-	\$ 16,400,000
2049	16,400,000	-	\$ 16,400,000
2050	16,400,000	-	\$ 16,400,000
2051	16,400,000	-	\$ 16,400,000
	\$ 665,060,000	\$ 48,668,625	\$ 713,728,625



# 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 the 2014-15 PEIMS Standard Report 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 80**  
**Wylie ISD Benchmark Data - Comparison to State**

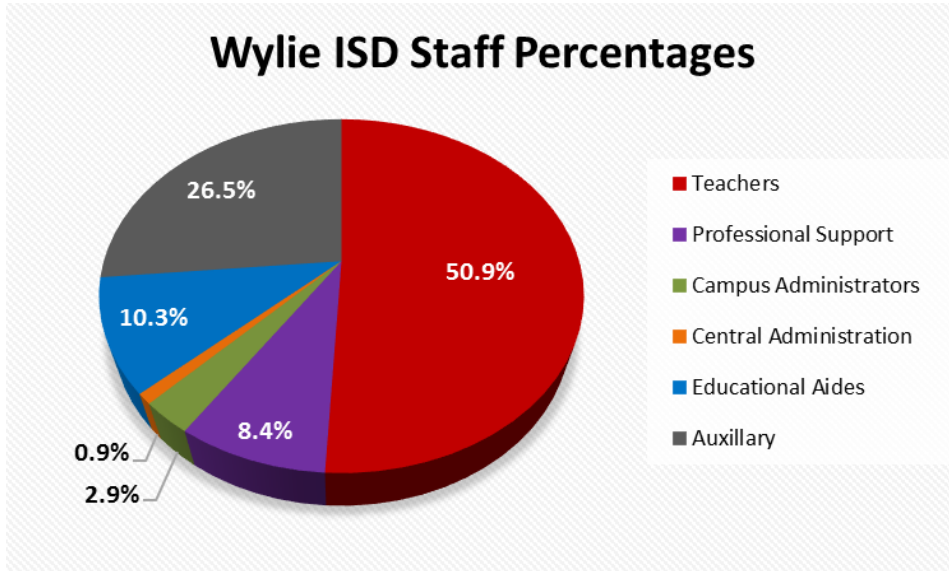
	<u>Wylie ISD</u>		<u>State</u>	
<b>Student Membership</b>	14,562	100.0%	5,284,252	100.0%
<b>Total Staff</b>	1,804.4	100.0%	688,142.1	100.0%
Professional	1,139.8	63.2%	442,538.0	64.3%
Teachers	918.2	50.9%	347,272.1	50.5%
Professional Support (Nurses, Librarians, Counselors, Diagnosticians, Coordinators,	151.6	8.4%	67,755.2	9.8%
Campus Administrators (Principals, Asst. Principals)	53.0	2.9%	20,170.5	2.9%
Central Administration	17.0	0.9%	7,340.2	1.1%
Educational Aides	186.7	10.3%	65,803.2	9.6%
Auxiliary (Maintenance, Student Nutrition, Clerical, Bus Drivers, etc.)	477.9	26.5%	179,800.9	26.1%
<b>Ratios:</b>				
Student to Teacher		15.9		15.2
Student to Total Staff		8.1		7.7
Teacher to Central Office Administration		54.0		47.3
Teacher to Campus Office Administration		17.3		17.2
Teacher to Professional Support Staff		6.1		5.1
Teacher to Educational Aides		4.9		5.3
Instructional Expenditure Ratio		64%		60.3%
<b>Per Student Expenditures</b>				
Total Operating	\$ 8,274	100.0%	\$ 9,065	100.0%
Instruction	5,000	64.7%	5,158	59.3%
Instructional Res Media	77	1.0%	113	1.3%
Curriculum/Staff Development	219	2.8%	192	2.2%
Instructional Leadership	79	1.0%	138	1.6%
School Leadership	469	6.1%	522	6.0%
Guidance Counseling Services	226	2.9%	320	3.7%
Social Work Services	6	0.1%	25	0.3%
Health Services	89	1.2%	91	1.0%
Transportation	286	3.7%	259	3.0%
Food Services	391	5.1%	518	6.0%
Extracurricular	256	3.3%	262	3.0%
General Administration	238	3.1%	283	3.3%
Plant Maint/Operation	773	10.0%	901	10.4%
Security/Monitoring	29	0.4%	79	0.9%
Data Processing Services	137	1.8%	162	1.9%
<b>Total Expenditures</b>				
Operating Expenditures	\$ 115,654,302		\$ 47,227,940,856	
Non-Operating (Debt Service, Community Service, Facilities, Acquisition/Construction)	38,038,031		13,749,251,690	
Operating Expenditures (without Student Nutrition)	110,194,855		44,528,129,312	
Instruction	\$ 69,891,510		\$ 26,871,610,227	
Instruction as % of Operating and Non-Operating Expenditures		45.47%		44.07%
Instruction as % of Operating Expenditures		60.43%		56.90%
Instruction as % of Operating Expenditures Less Student Nutrition		63.43%		60.35%
Instruction/Extra-Curricular	\$ 73,463,711		\$ 28,238,808,748	
Instruction/Extra-Curricular as % of Operating		63.52%		59.79%

Source: 2014-2015 PEIMS Standard Report

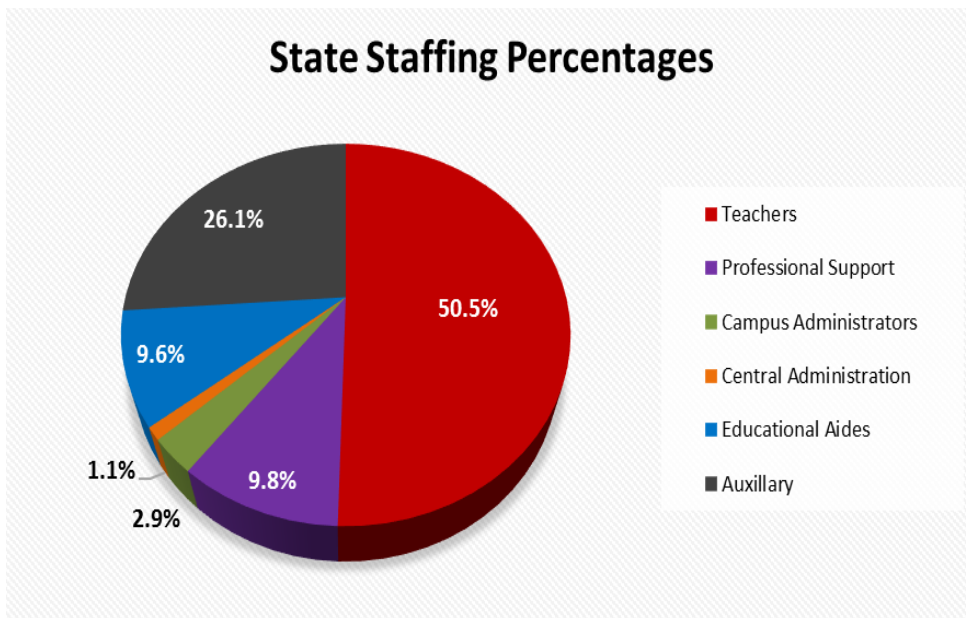
# Benchmarks (Cont.)

Wylie ISD's goal is to hire only highly qualified teachers and to offer them competitive salaries as compared to the other school districts in the Dallas/Fort Worth Metroplex.

**Table 81**



**Table 82**



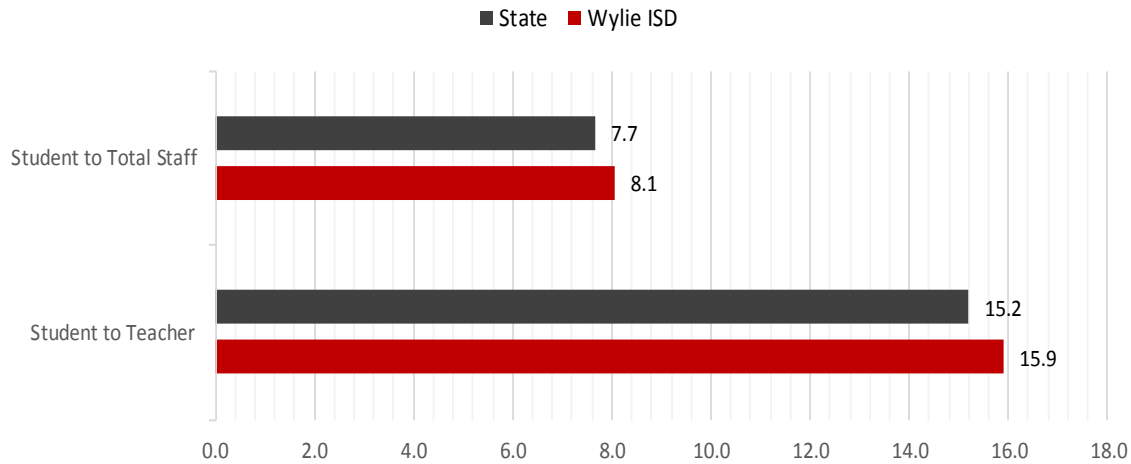


# Benchmarks (Cont.)

The State of Texas mandates that the student to teacher ratio be no larger than 22:1 for grades kindergarten through 4th. Wylie ISD's goal is to keep this ratio between 15:1 to 16:1. For the secondary campuses, the District's goal is to go no higher than 25:1.

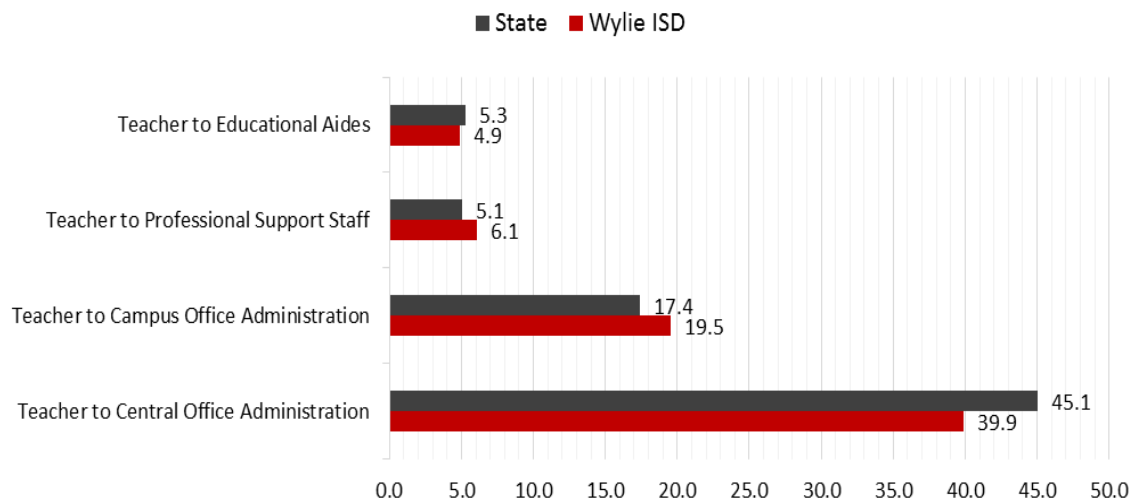
**Table 83**

## Student Ratio Comparison



**Table 84**

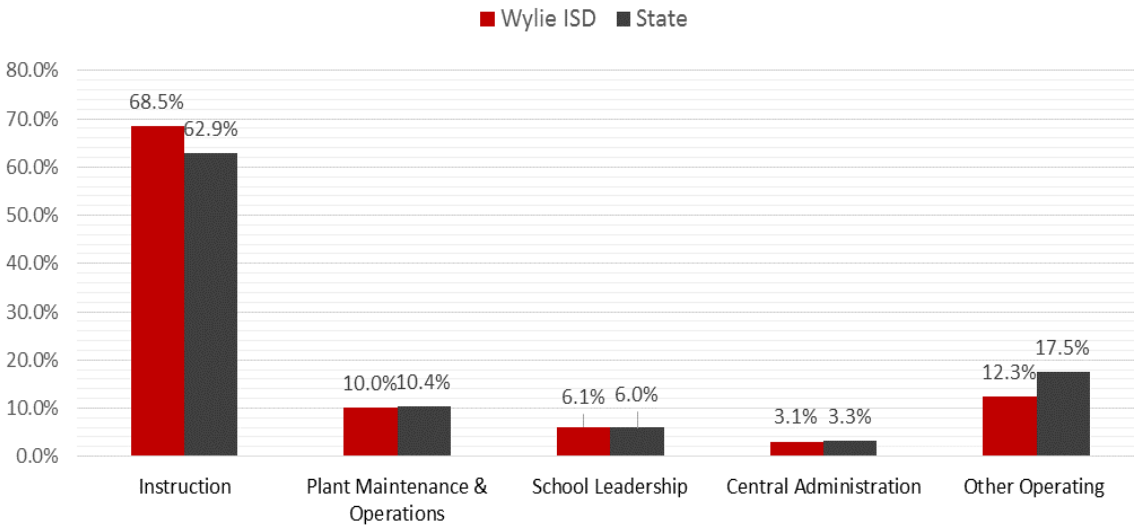
## Teacher Ratio Comparison



# Benchmarks (Cont.)

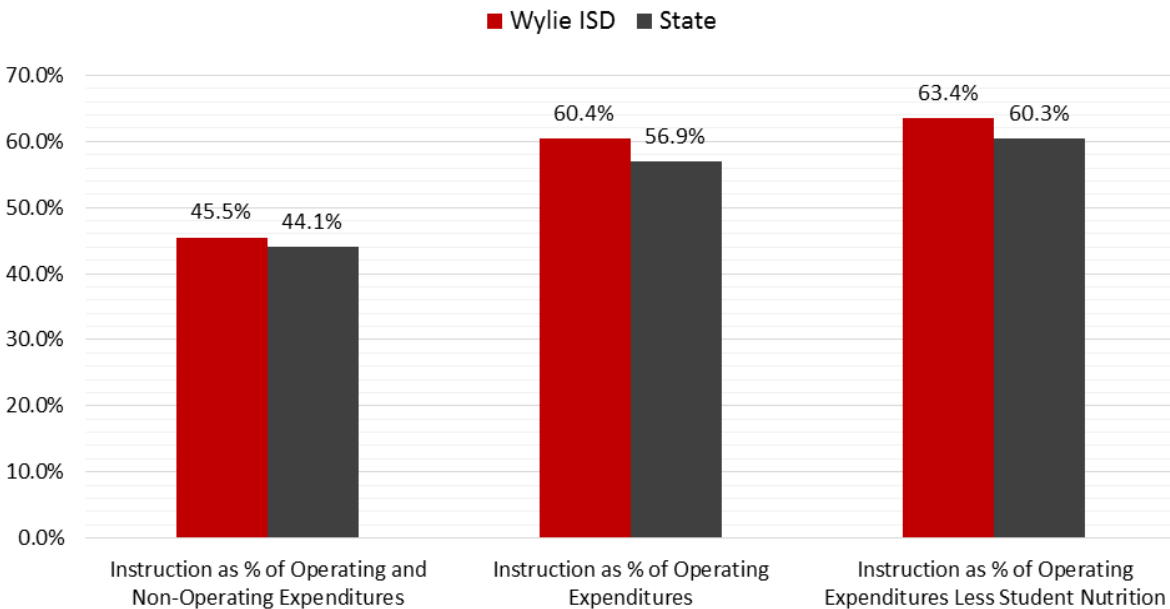
**Table 85**

## Per Student Expenditure Ratios



**Table 86**

## Instruction Percentage



# Benchmarks (Cont.)

## Student Nutrition

The Wylie ISD Student Nutrition Department believes it takes a team to educate a child. Those in Student Nutrition are dedicated to enhancing student's academic performance while meeting or exceeding all state and federal government guidelines. The goal is to provide the best customer care while serving safe, nutritious, quality meals and encourage students to develop the life-long skills and knowledge to make healthy foods choices.

Breakfast is available at all schools, and all District students may purchase a variety of hot lunch selections or fresh salads. Breakfast provides one quarter of the recommended dietary allowance (RDA) for children, and lunch provides one third of the RDA. The Nutrition Services Department has actively taken steps to reduce the fat content of school meals to 30 percent or less, as recommended in the Dietary Guidelines for Americans.

The department is responsible for approving and maintaining applications for federally subsidized lunch and breakfast meal benefits for income eligible students. Based on average daily attendance, the percent of students who participated in the free and reduced price meal program in 2014-15 was 27.3% .

The total reimbursable meals per day increased by 4.6% from 2014-15 to 2015-16. Overall participation shows a slight decrease in the high schools. However, there is a slight increase in the junior high schools and the intermediate schools. The overall participation in elementary schools equals out from year to year. On a daily basis, approximately 48% of students on these campuses choose a reimbursable meal. The high schools still serve the majority of meals on an ala carte basis due to the fact that older students prefer the ala carte menu to the plate lunch. Also, off campus lunch is still an option for seniors and the juniors have been added.

Mega lunch began this year at the high school level from August through October 2016, the meal participation has shown an 18% decrease at Wylie High School and a 15% decrease at Wylie East High School. Several factors that contribute to the decrease in participation include the following: open campus to high school juniors and seniors, fast food restaurants in the close proximity and the limited seating area.

On the following page are graphs that show the difference between free/reduced reimbursable lunches served per day compared to full price lunches as well as total meals per day compared to the average daily attendance.



# Benchmarks (Cont.)

Table 87

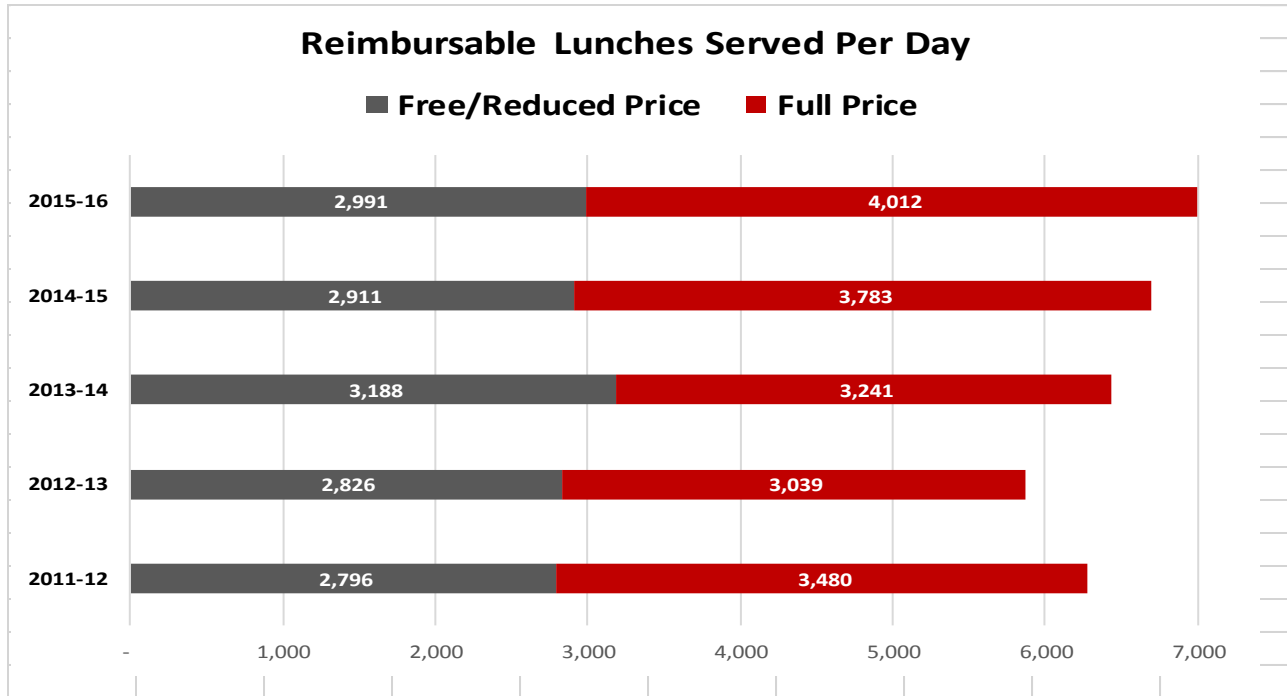
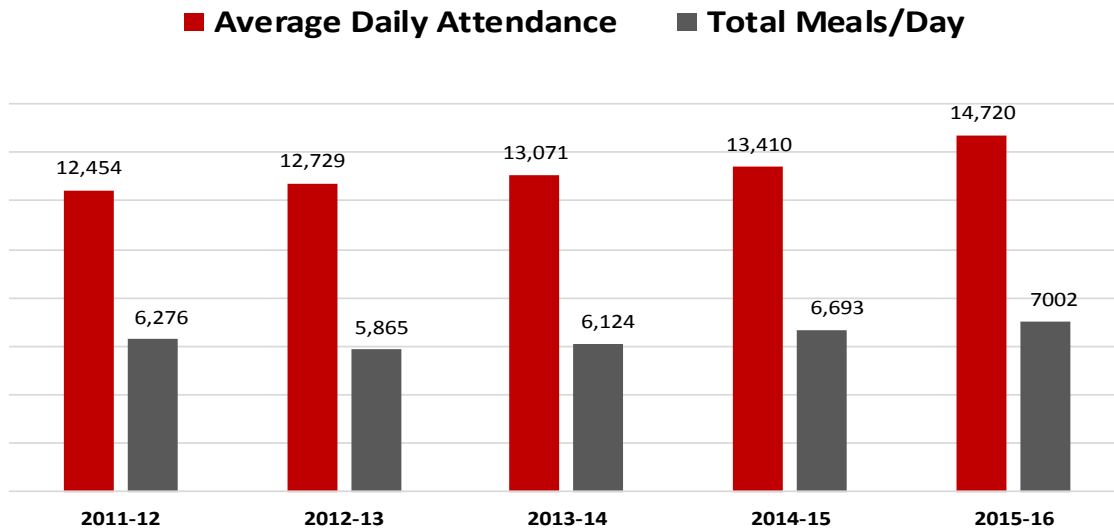


Table 88

## Total Meals vs. ADA



# Benchmarks (Cont.)

In order for the Student Nutrition Department to remain financially accountable, evaluation of productivity and meal pricing are key factors to monitor. As shown in the chart below, there was a price increase in 2015-16 for the student plate lunch grades K-6 by \$0.10 and the Employee/Visitor Breakfast by \$0.25.

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



## Wylie ISD Meal Pricing History

Table 89

	2012-13	2013-14	2014-15	2015-16	2016-17
Student Plate Lunch Grades K-6	2.25	2.30	2.30	2.40	2.50
Student Plate Lunch Grades 7-8	2.25	2.50	2.50	2.50	2.60
Student Plate Lunch Grades 9-12	2.50	2.75	2.75	2.75	2.85
Student Breakfast Grades K-12	1.35	1.50	1.50	1.50	1.50
Employee/Visitor Breakfast	1.75	2.00	2.00	2.25	2.25
Employee Visitor Lunch	3.25	3.50	3.50	3.50	3.50



# Benchmarks (Cont.)

## School Transportation Funding and Reporting

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

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

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

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

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

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

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

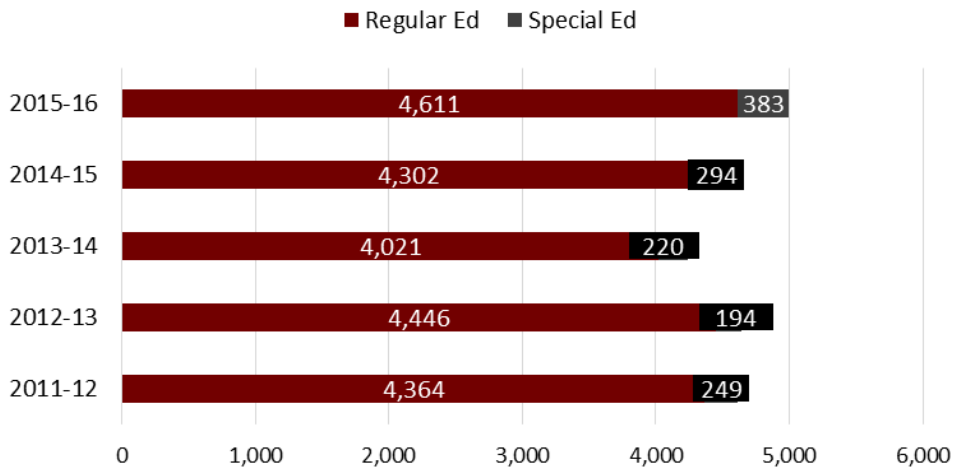
# Benchmarks (Cont.)

## Transportation

The percentage of students needing transportation services remained steady between 2011 and 2013 but decreased significantly by 8.6% in 2013-14 due to major construction which reduced busing in many neighborhoods. Ridership was back up in 2014-15 with much of the major construction being completed and mileage increased by 59% for regular education and another 7% in 2015-16 due to the growth and the many housing developments that are going up in and around Wylie, Texas.

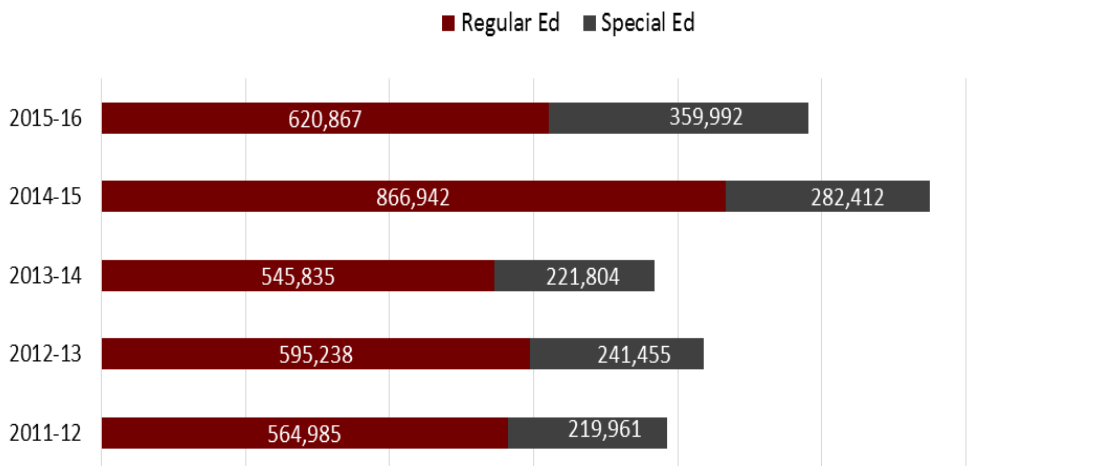
**Table 90**

### Average Daily Ridership



**Table 91**

### Chart Mileage by Type





# Benchmarks (Cont.)

Table 92

## Number of Buses

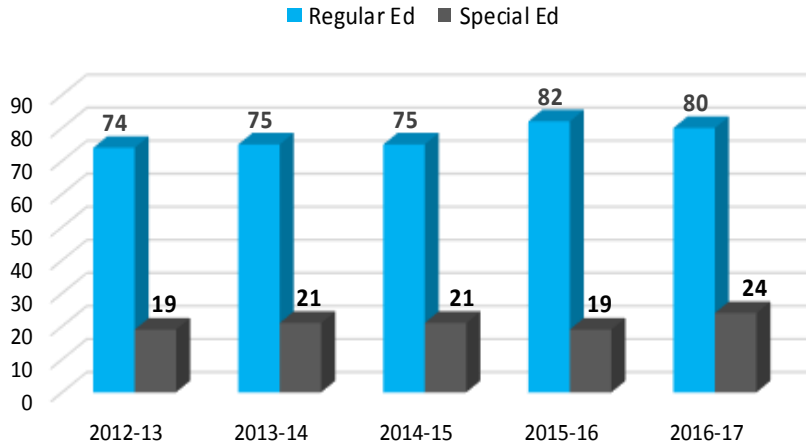
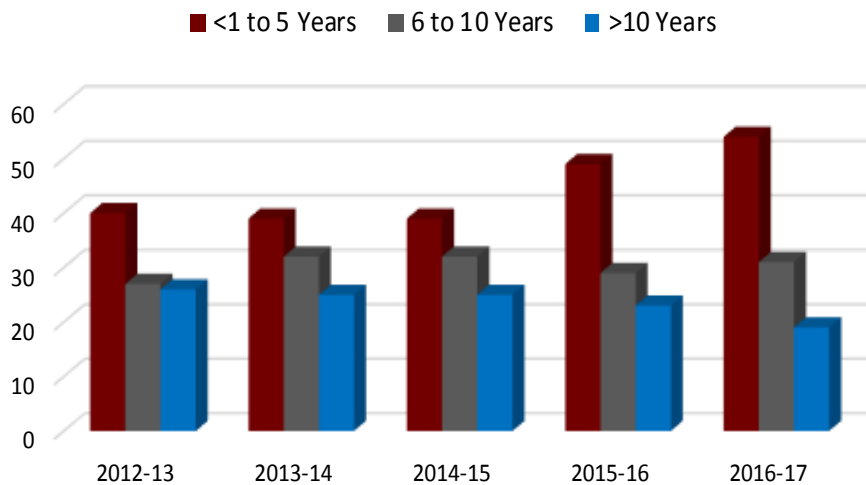


Table 93

## Buses by Age



A goal of Wylie ISD Transportation Department is to purchase 28 new school buses over the next five (5) years to replace all buses over 10 years old.

# Risk Management

The Wylie Independent School District property insurance is provided through Roach, Howard, Smith & Barton. Workers' compensation coverage is covered under the Texas Association of School Boards (TASB). General and liability coverage is provided by Scarbrough & Medlin Associates.

Wylie ISD continues to grow at a moderate rate when compared to surrounding districts. For the 2016-17 school year, Wylie ISD has insurable values of \$339,853,699 for buildings and contents. Five buses were purchased last year making the total of 104 buses for the district. Student data indicates an estimated increase of approximately 437 students from 2015 to 2016.

**Table 94**

Insurance Cover Summary	
Roach, Howard, Smith, & Barton Fireman's Fund—Underwriter Type: Property Coverage May 2016—April 2017	\$239,854.37
Scarbrough & Medlin Associates Underwriters & Property Casualty Alliance of Texas Type: General Liability/Educators Legal Liability/Crime/Business Auto Coverage May 1, 2016—May 1, 2017	\$98,775
TASB Risk Management Fund Type: Workers Compensation September 1, 2016—August 31, 2017	\$397,634
TASB Risk Management Fund Type: Unemployment October 1, 2016—September 30, 2017	\$52,665
Texas Student Resources—Marketing Mutual of Omaha—Underwriter Health Special Risk—Claims Administration Type: Student Accident Insurance—Catastrophic Only August 1, 2015—July 31, 2016	\$3,495

# Instructional Improvement

## **2016 Accountability Indicators / Significant Changes**

A new state accountability system was implemented in the summer of 2013. Unlike the former system, only two ratings are issued in the new system—Met Standard and Improvement Required. All Wylie campuses as well as the district earned the Met Standard rating in 2015.

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

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

In addition to earning a rating, campuses also have the opportunity to earn Academic Distinctions in ELA Performance, Math Performance, Science Performance, Social Studies Performance, Student Progress, Closing the Gap, and Postsecondary Readiness. In 2016, fifteen Wylie ISD campuses earned distinctions. One Wylie ISD campus earned the maximum number of distinctions available.

As part of an approved waiver that the Texas Education Agency submitted to the US Department of Education in the spring of 2013, AYP ratings are no longer issued to districts and campuses. Instead, indicators from the state accountability system are used to determine if campuses have met federal standards. These results are posted on the district website.

## **Curriculum Framework**

For the 2016-17 school year, Wylie ISD will continue to utilize the TRS curriculum framework in the four core content areas—Math, Reading/ELA, Science, and Social Studies. TRS is a comprehensive, customizable, user-friendly curriculum management system built on the most current research-based practices in the field. Using the Texas Essential Knowledge and Skills as the foundation, TRS provides a guaranteed and viable means of curriculum delivery by bundling the TEKS into appropriately paced units of study. The framework also provides a year-long scope and sequence (Year-At-a-Glance), vertical alignment documents (VADs), and rigorous and aligned assessments.

More information on TRS can be found at [www.teksresourcesystem.net](http://www.teksresourcesystem.net)

# Instructional Improvement (Cont.)

## Elementary School Academic Programs

### Curriculum Overview:

Elementary campuses include grades Pre-kindergarten through grade 4. Elementary academic programs include Art, Computer Literacy, 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: Gifted/Talented, Advanced Academics (Grades 2-4), Alphabet Phonics, special education resource, inclusion, and speech therapy. English as a Second Language (ESL) is available at all campuses and a dual language program is also offered.



Two of the elementary campuses use a Dual Language program to serve the needs of Bilingual Spanish 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, music teacher and physical education teacher. Teachers with special training in Alphabet Phonics, Gifted/Talented, English as a Second Language (ESL) 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. New technology this year includes six iPads in each K-2 classroom, six Chromebooks in each 3-4 grade classroom.

# Instructional Improvement (Cont.)

## Intermediate School Academic Programs

### **Curriculum Overview:**

Intermediate campuses include grades 5 and 6. Intermediate school students take required courses in English, Math, Social Studies and Science. Students who meet minimum requirements are enrolled in advanced courses in Language Arts, Math, and Science. In addition, students take music, physical education, health, and art. Students in grade 6 may choose Band, Choir or Art as a fine arts elective.

### **Technology:**

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

## Junior High School Academic Programs

### **Curriculum Overview**

Junior high campuses include grades 7 and 8. Junior high school students take required courses in English, Math, Social Studies and Science. Seventh grade electives include Art, Athletics, Band, Choir, Computer Applications, Computer Telecommunications, Physical Education, Speech, Theatre Arts, and Yearbook. Additional electives open to eighth graders include: Career Investigation, Leadership, STEM, and Spanish I (1 high school credit).

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

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

### **Technology:**

Every junior high 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.

# 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 Achieve Academy's Choice High School. Wylie High School and Wylie East High School currently serves grades 9-12.

Choice High School currently serves students in grades 9-12 who desire a different high school experience. Students at the Choice High School complete the same graduation requirements and the same curriculum as do students at our comprehensive high schools. The structure of the school day and the instructional delivery is individualized for each student at the Choice High School.

### Curriculum Overview:

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

Advanced courses offered include the Humanities program for students in the Gifted/Talented program, Pre-AP and AP (Advanced Placement) courses and dual credit college-level courses through Collin College. Career and Technical Education courses are available and students can choose from over 50 courses in 12 of the 16 CTE Career Clusters. Technical dual credit courses through Collin College also help students to bridge education and labor market opportunities. Wylie East and Wylie High School are committed to the success of every student. Individualized educational options, including one-on-one tutoring, are designed to enable every student to graduate. The Wylie High School and Wylie East High School Curriculum Handbooks each have a full listing of courses.



# Instructional Improvement (Cont.)

## High School Academic Programs (Cont.)

### Technology

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

### F. O. Birmingham Memorial Land Trust

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

The trust was established to provide students an opportunity to excel in career pathways. Today, funds from this trust enhance programs and courses such as Culinary Arts, Electronics, Law Enforcement, Engineering, Health Science, Manufacturing & Welding, Agricultural Science, Education & Training, Business/Finance, Construction, and Audio/Video Technology.



The 1950's trust enhances Advanced Chemistry as well as Advanced American History.

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

# Instructional Improvement (Cont.)

## High School Academic Programs (Cont.)

### Pearl Birmingham Scholarship Fund

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

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

- 3—\$15,000 scholarships at each high school;**
- 5—\$2,500 scholarships at each high school.**

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

### High School Extra-Curricular Activities

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

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



# Instructional Improvement (Cont.)

## District Programs

### 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 2016-2017 school year will mark the sixth year in which all WISD students are able to bring their own internet enabled devices to school. This includes laptops, netbooks, smartphones, tablets, 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.

## Instructional Improvement (Cont.)

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

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

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 website 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.

### **edTechWylie**

As a result of the work of a district Technology Immersion Committee, the EdTechWylie Instructional Technology program was created and expanded to every elementary classroom for the 2016-2017 school year. The goal of EdTechWylie is to design instructional technology that is as indispensable to teachers as the Smartphone is to its users. Each EdTechWylie classroom is being equipped with additional technology tools including a teacher laptop, additional student devices, interactive projectors and teacher and student software tools to support the lesson plan goals of the program. Since the 2015-2016 school year, the district is supporting its first ever digital textbook for all grades 5-12 social studies classrooms. This means students and teachers will be issued a login for an online textbook and every 5-12 social studies classroom has been equipped with a wireless access point and a Chromebook cart with 40 laptops.

To learn more, you are invited to visit the following social media sites created to promote and support our edTechWylie program:

<https://twitter.com/edtechWylie>  
[www.facebook.com/edtechWylie](http://www.facebook.com/edtechWylie)

As we continue to grow this program each school year, the goal of every district classroom to be a EdTechWylie classroom will be realized.

# Instructional Improvement (Cont.)

## **Special Education Services**

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

Programs and services are provided by Wylie ISD for students who meet eligibility criteria as a child with a disability; and by reason of the disability, the child needs special education and related services.

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.

## **Gifted/Talented Services**

W.I.N.G.S. (Wylie's Inquisitive and Naturally Gifted Students) serves GT identified students throughout the district. The mission of W.I.N.G.S. is to provide a challenging learning environment that nurtures the unique potential of gifted students so that as citizens of a global society in the twenty-first century they can contribute ethically and productively in ways commensurate with their abilities. Students are challenged to develop and apply their talents through a variety of activities and projects that provide students opportunities to think in more deep and complex ways.

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

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

# Instructional Improvement (Cont.)

## **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 student's background. ESL instruction is provided to support students participating in the general education classroom and consists of intensive academic language instruction.

## **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) in grades K-6. This program provides instruction in Spanish and English on an alternate day basis. The curriculum used for instruction is the same district curriculum provided to all mainstream students participating in our general education program. The primary goal of this program is to produce children who are bilingual, bi-literate, and bi-cultural. The program is designed to address the affective, linguistic, and cognitive needs of each student. Seventh grade students who have completed the Two-Way Dual Language 50/50 model are given the opportunity to test out of Spanish I a & b to gain high school credit.

### **Traditional Bilingual Education Program (PK Only)**

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

# Instructional Improvement (Cont.)

## Fine Arts Program

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

Fine arts education in Wylie ISD begins in kindergarten and continues through grade 12. Students in grades K-4 are taught by certified, degreed music specialists. Beginning in grade 6 the fine arts courses become elective choices. A 6<sup>th</sup> grade student may choose to study courses in visual art, band, or choir. Theater arts is added to the other choices in the 7<sup>th</sup> grade. High school students may choose courses in band, choir, dance, visual arts, and theatre.

Bands in Wylie ISD consistently earned state and national recognition. The Wylie HS Wind Symphony and the Wylie East HS Wind Symphony have both performed by invitation at the Music for All 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 Solo and Ensemble Contests and the TMEA All-State auditions. The Wylie HS Wind Symphony was a finalist in the TMEA Honor Band Competition in 2012. The Wylie HS Marching Band, "that Wylie Band," advanced to the state finals at the 2013 UIL Texas State Marching Band Championship in San Antonio. Every Junior High and High School band in the district earned the Sweepstakes trophy at the 2015 UIL Concert and Sightreading contest.

The Choir programs in Wylie ISD has seen tremendous growth in both quantity and quality in the past several years. Junior high and high school choirs in Wylie are recognized for their outstanding performances and consistent sweepstakes awards. The Choir teacher at Wylie East HS recently served on the Board of Directors for the Texas Choral Directors Association.

Visual Arts students compete in Visual Arts Scholastic Events sponsored by the Texas Art Educators Association.

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. The Wylie East HS One-Act Play advanced to the Area round of UIL One-Act Play competition in 2016. Both Wylie HS and Wylie East HS have been recognized by the Dallas Summer Musicals High School Musical Theatre Awards. Wylie HS received nominations in five categories in 2014. Wylie East HS received nominations in 7 categories, in addition to winning Best Musical Direction in 2015.

In 2016 the NAMM Foundation recognized Wylie ISD for its outstanding commitment to music education with a Best Communities for Music Education (BCME) designation. This is the third consecutive year that the district has received this honor. Wylie ISD joins 476 districts across the nation to receive this prestigious distinction. Best Communities in Music Education affirms school districts that have demonstrated exceptional efforts toward maintaining music education as part of the schools' core curriculum.



# Instructional Improvement (Cont.)

## **P.E. and Health**

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

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

Health instruction is embedded into core content at the elementary level for all students. At the secondary level, health is incorporated into Science at 6th and 7th grades and is a required half credit at high school for students graduating in 2015-2017. For students graduating in 2018 and beyond, a health course is no longer a graduation requirement. For these students, health instruction is embedded in the Biology curriculum.

## **Career and Technology Education**

Career experiences point the direction for Wylie High School and Wylie East High School students. Students gain real world experience through coursework and capstone experience opportunities in the Career and Technical Education (CTE) program. Specialized areas include Culinary Arts, Agricultural Science, Education & Training, Business & Finance, Engineering, Health Science, Law Enforcement, Construction, Welding Information Technology and Audio/Video Technology. Capstone experiences are available to students in areas such as Health Science Clinical Rotations, Pharmacy Technician, Computer Technician, and Elementary Teaching. Many of these programs culminate with opportunities for students to take an industry certification exam and also help to transition students into two or four-year college programs.



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

This peer assistance class trains selected students in grades 9-12 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.)

## **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 adheres to the guidelines set forth through TEA. Students of WISD are served by 30 full time counselors, with one campus counselor who serves as part time district counselor coordinator.

## **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.

## **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. All RNs train campus staff and bus drivers in diabetes care and anaphylaxis treatment as required by law.

Wylie ISD uses a Health Services Coordinator, who is a registered nurse, to coordinate district health services, staff wellness, 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.



# Instructional Improvement (Cont.)

## Learning Specialists

To support the instructional improvement efforts of the district, curriculum and instruction support for teachers and campuses is delivered by 19 Learning Specialists. These content experts model best practices, coach teachers on improving instruction, provide resources, facilitate professional learning, and support the PLC model. The 11 elementary campuses are served by 9 Learning Specialists, each specializing in one of the following areas: PK-2 math, 3-4 math, PK-4 science, PK-4 social studies, PK-2 ELA, and 3-4 ELA, Advanced Academics, Bilingual Math/Science and Bilingual ELAR/SS. The intermediate and junior high campuses are served by 5 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. One Advanced Academics Learning Specialist is serving all secondary campuses.





## Instructional Improvement (Cont.)



The Wylie Way is a movement in our schools that is research based and designed to set our students on the path to achievement in every area of their lives. It is built on the foundations of:

- **Relationships:** Building strong relationships with students is vital to their achievement. We share a collective goal in Wylie that every student will have a meaningful relationship with a least one adult. The Wylie Way works because this is our highest priority.
- **Strengths & Interests:** We firmly believe that if we can help our students identify and grow strongly in their strengths and interests, we can set their feet on the path to achievement. We all have innate gifts and talents; we want our students to explore what theirs are and allow them to grow as confident individuals.
- **Plan & Purpose:** Many of us were not given the opportunity to really think through what we wanted for our future while we were in school. In Wylie, we want to help our students develop their future plan and purpose. Our goal is to connect what our students are good at and interested in with possible careers by providing classes in those fields.
- **Core Ethical Values:** The heart of the Wylie Way lies in our values. With the support of the community, we have identified the core values we want to instill in our students. Not only do we want our students to be high performers, we also want them to be good people and do good things. We intentionally have designated days to understand, care about, and act on the focused value of the 9 weeks.

If we can make each of those foundations compelling and meaningful in the lives of our students, they will be equipped with what is necessary to increase their hope, well-being, and engagement. Being solid in those foundations is necessary to close the achievement gap and have success in life. The Wylie Way is more than character education, it is Achievement Education!

# Instructional Improvement (Cont.)



## Achievement Education



Positive/Proactive Adult Relationships and Guidance

Educating kids the Wylie Way is about focusing on strengths, not failure, and instilling core ethical values, not excuses. The Wylie Way assures each student is provided a plan and a pathway towards a future career, and most importantly the assurance that every student has a positive relationship with a caring adult that guides them towards success. The Wylie Way is about wonderful teachers helping students forge their pathway towards achieving their best tomorrow, while making their world a better place.

The Wylie Way is more than character education, it's achievement education!

### CORE ETHICAL VALUES

We spend time each 9 weeks focusing on a different core value and incorporating that focus into each day. In addition to that, we designate specific Wylie Way days on the campuses. Each campus recognizes the core values in their unique way! Be on the lookout for the Peachjar flyers to give the specifics from your child's campus.

#### Wylie Way Days

##### 1st 9 weeks- Respect & Responsibility

- September 14: Day of Hope
- October 5: Day of Hope Follow Up
- October 19: Unity Day

##### 2nd 9 weeks- Caring & Giving

- October 24: Food Drive Kick-Off
- November 11: Veterans Day
- November 28: Wylie Way Christmas Begins
- December 7: Relationship Day

##### 3rd 9 weeks- Grit & Preparation

- February 8: Day of Grit & Preparation
- February 22: Day of Grit & Preparation Follow Up
- February 27-March 3: College Week

##### 4th 9 weeks: Gratitude & Celebration

- April 5: Ripples of Begins
- April 19: Day of Gratitude
- May 1-5: Teacher Appreciation Week
- May 19: Day of Celebration



# 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. Campus and district PLCs are job-embedded learning opportunities where teachers and leaders come together to discuss student data and best practices as it aligns with improvement goals. 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 and early release time 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.

# Instructional Improvement (Cont.)

## Professional Learning (cont.)

**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
- 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.

To date, over 175 teachers have graduated from the program and we anticipate 25 more to graduate in May 2016.



# Academic Assessment & Accountability

## Wylie ISD Philosophy of Assessment

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

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

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

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



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

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

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



# Academic Assessment & Accountability (Cont.)

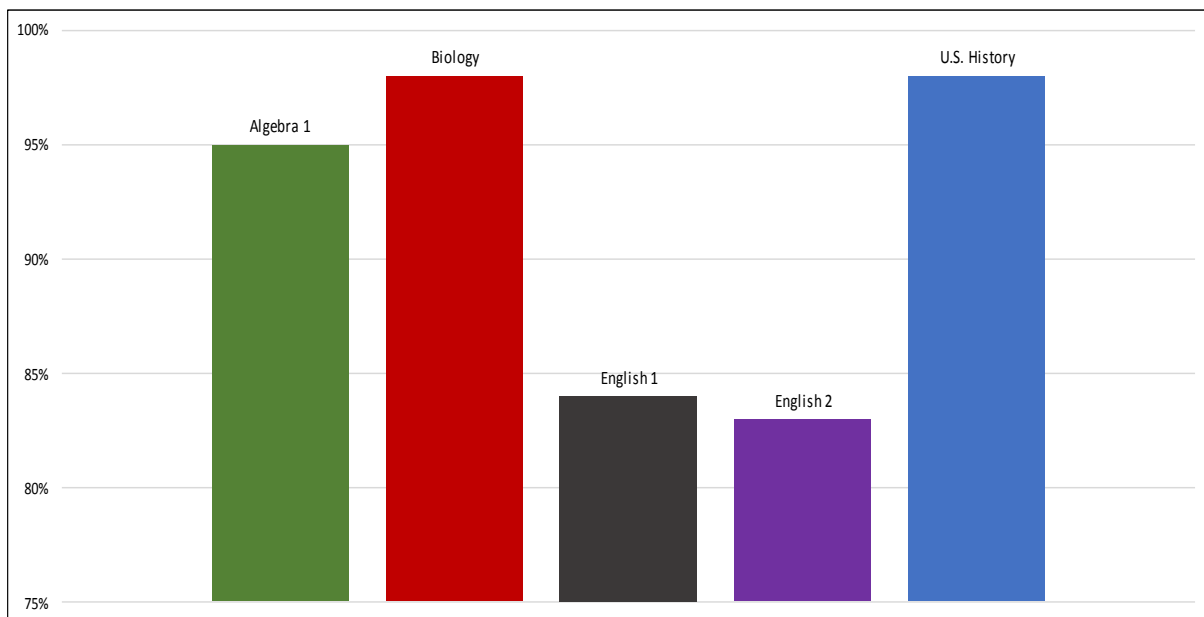
## State of Texas Assessment of Academic Readiness

The STAAR test replaced the Texas Assessment of Knowledge and Skills for grades 3-9 starting in the 2011-2012 school year. In 2012-13, students in grade 10 took STAAR as well. The phase in of STAAR was 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 is more rigorous than previous state tests. STAAR graduation requirements apply to students entering ninth grade starting in the 2011-2012 school year.

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

**Table 95**

Spring 2016 STAAR End of Course Satisfactory Results	
Algebra 1	95%
Biology	98%
English 1	84%
English 2	83%
U.S. History	98%



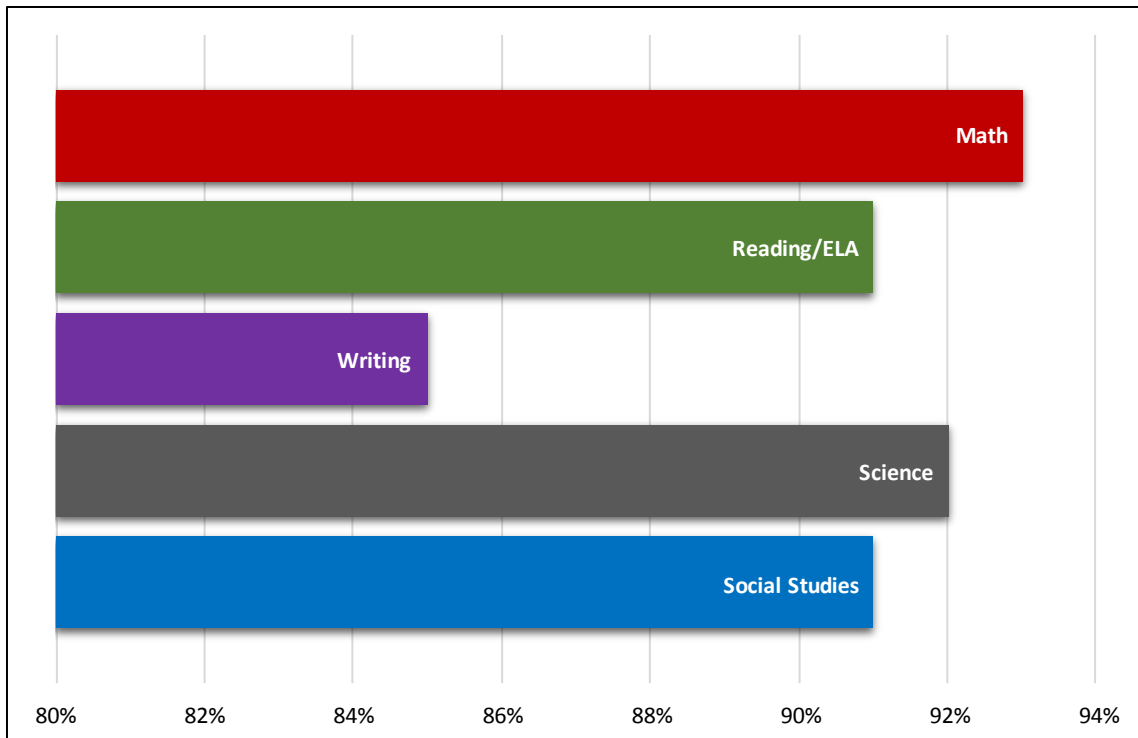
# Academic Assessment & Accountability (Cont.)

## State Assessment System

Wylie ISD students have performed well on standardized tests in the past and are expected to do well on the STAAR exam this spring. For those students who do not meet the state standards on the STAAR, in-school tutoring programs, and if necessary, summer school programs are already planned to help students pass the required STAAR EOC assessments.

**Table 96**

<b>2016 STAAR Results</b>	
Math	93%
Reading/ELA	91%
Writing	85%
Science	92%
Social Studies	91%



# Academic Assessment & Accountability (Cont.)

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

The TELPAS is administered statewide each year to students identified as Limited English Proficient (LEP) on the Home Language Survey. It is designed to measure annual growth in the English reading proficiency of second language learners. LEP students in grades 2-12 are required to participate in the TELPAS yearly until they receive an advanced rating. The TELPAS Listening, Speaking, and Writing Observation Protocol is administered annually to show the progress of LEP students in grades K-12. Teachers holistically rate each LEP student's English language proficiency based on classroom observations and daily interactions with the student.

## AIMSweb

Beginning in 2012-13, students in grades K-6 were assessed in reading and math using AIMSweb. In 2013-14, students in grades 7 and 8 were assessed for the first time. 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 spring 2016, students in grades 5 and 8 will be required to pass STAAR Reading and Math to be promoted to the next grade.

## Graduation Testing Requirement

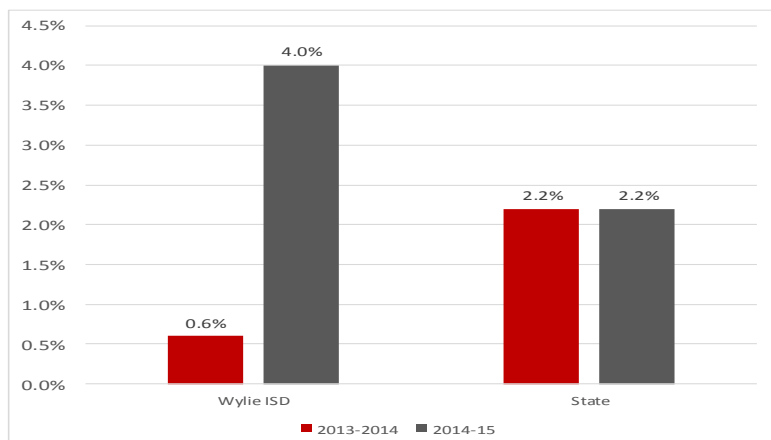
TAKS exit level testing requirements for graduation have remained in place for those students who entered ninth grade prior to 2011-2012. STAAR graduation requirements apply to students entering ninth grade starting in the 2011-2012 school year. To graduate, a student must earn a satisfactory score on each of five STAAR End-of-Course assessments.

## Student Dropout Rates

### Drop Out Rates Gr 9-12

	Wylie ISD	State
2013-2014	0.6%	2.2%
2014-15	4.0%	2.2%

Source: Texas Academic Performance Report



Source: Texas Academic Performance Report

# Academic Assessment & Accountability (Cont.)

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

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

PSAT/NMSQT stands for Preliminary SAT/National Merit Scholarship Qualifying Test. It is a standardized test that provides firsthand practice for the SAT Reasoning Test<sup>™</sup>. 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 97

## PSAT Historical Data 2011-2016 for Wylie ISD

	2011-12	2012-13	2013-14	2014-15	2015-16
<b>Critical Reading</b>					
11th Grade	50.2	54.0	50.7	50.2	50
10th Grade	41.4	42.6	43.0	42.6	47
<b>Math</b>					
11th Grade	55.1	55.9	51.8	50.3	50
10th Grade	45.5	43.9	43.8	43.6	46
<b>Writing Skills</b>					
11th Grade	48.8	51.6	48.3	48.7	49
10th Grade	39.1	39.8	41.6	40.1	45
<b>National Merit Awards</b>					
Merit Finalists	1	1	0	0	0
Semi-Finalists	0	2	0	1	2
Commended Students	4	6	1	2	8
Achievement Program	0	3	2	1	0
Hispanic Recognition	2	3	3	3	1

# Academic Assessment & Accountability (Cont.)

## **SAT—Scholastic Aptitude Test**

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

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

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

**Table 98**

### **SAT Historical Data 2012-2016**

Year	Critical Reading			Math			Writing		
	Nat'l	State	District	Nat'l	State	District	Nat'l	State	District
2016	494	466	495	508	478	509	482	449	470
2015	495	470	499	511	486	513	484	454	473
2014	496	477	497	514	499	529	488	461	473
2013	496	474	486	514	499	519	488	461	463
2012	497	479	485	514	502	517	489	465	460

# Academic Assessment & Accountability (Cont.)

## **ACT—American College Test**

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

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

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

**Table 99**

### **ACT Historical Data 2012-2016**

	Reading			Science			English			Math		
Year	Nat'l	State	District	Nat'l	State	District	Nat'l	State	District	Nat'l	State	District
2016	21.3	21	22.5	20.8	20.7	22.3	20.1	19.4	20.6	20.6	20.7	21.7
2015	21.4	21.1	22.3	20.9	21.0	22.3	20.4	19.8	20.7	20.8	21.1	21.9
2014	21.3	21.1	21.8	20.8	21.0	22.0	20.3	19.8	20.5	20.9	21.4	22.4
2013	21.1	21.0	22.2	20.7	20.9	22.3	20.2	19.8	20.9	20.9	21.5	23.1
2012	21.3	20.8	22.1	20.9	20.8	22.3	20.5	19.6	20.9	21.1	21.4	23.0

	Composite Scores		
Year	Nat'l	State	District
2016	20.8	20.6	21.9
2015	21.0	20.9	21.9
2014	21.0	20.9	21.8
2013	20.9	20.9	22.3
2012	21.1	20.8	22.2



# Accomplishments

## 2016 Miss Pearl Birmingham Scholars Named

Wylie ISD is pleased to announce the Pearl Birmingham Scholars for 2015-16.

To be eligible, these students must have received all of their grades from a Wylie ISD high school, be in the top 10 percent of their class, and be of good moral character. Selection is also based on SAT and ACT scores, class ranking, an autobiography, and personal interview with a panel of judges.

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

Now in its 68th year, the fund will allocate six \$15,000 scholarships and ten \$2,500 awards. Congratulations to the 2015-16 Birmingham Scholars!



**Wylie East High School Students:** Kaitlynn Baker, Renae Helmberger, Sydney Herzog, Lesley Howard, Jeanine Saygi, Catherine Shirley, Sydney Tanner and Garrison Whadford.

**Wylie High School Students:** Addie Barch, Saron Gilazgi, Eskedar Girmash, Breanna Jones, Savrett Kaur, Kirsten McGee, Akash Sharma, and Carter Spillyards.

# Accomplishments (Cont.)



## 2016 Future Problem Solvers State Bowl Competition

Intermediate and Junior High students qualified to attend the 2016 Future Problem Solvers State Bowl in San Marcos. Students competed in two different events– Global Issues Problem Solving and Community Problem Solving. The results are listed below by school. *Congratulations* to the student and coaches on their awesome accomplishments!

### **McMillan Students**

*Coaches: Dawn Tietz and Sydney Steidley*

**Global Issues Semi-Finalists**– Blaine Winn, Kate Vinson, Billy Whitney, Travis Mabry, Cameron Brewster, Peter Raebel, Lina Mohamad, Emily Kizer ,Genesis Monterroso, Riley Harwell Charlotte Mosby and Evelyn Slaughter.

### **Davis Students**

*Coaches: Lawanna Cheshier, Ann Darby and Karen Jordan*

**Global Issues Semi-Finalists** - Anthony Gamez, Brandon Nguyen, Rihanna Nesur, Luke Speaker.

**Community Problem Solving Junior Division At-Large Champion (Blackland Prairie Restoration Crew)**- Karla Echeverria, Sydney Hathaway, Abigail Raebel, Natalie Stephens, Scott Trevino and Jack Winn.



### **Davis /McMillan/Burnett Students**

*Coach: Ann Darby*

**Community Problem Solving Middle School Education Category Winner SMARTkids** - Cal Vinson, Kate Vinson, Blaine Will, Mikaylee Morton, Emily Smyder, Alexis Stroud, Makenzi Fatheree, and Mikala Fatheree.

## Accomplishments (Cont.)



### Wylie ISD introduces George W. Bush Elementary *The 43rd President visits namesake campus dedication*

Wylie ISD, labeled by Dallas Morning News as the best district in Texas for the last two years, opened its doors to a large crowd on the morning of Sept. 15, to dedicate the newest campus, George W. Bush Elementary. One member of that crowd was George Walker Bush himself.

George W. Bush Elementary, a dual-language school, was brought to the school board in 2014 with the plans to be a highly functioning dual language academy, while accommodating over 900 students. The school board saw it as an opportunity to enhance the area and be a focal point for families, and the name of the school was decided on unanimously, to be ran by Principal Dr. Maricela Helm.

The 70 staff members of the new school, working in an 86,000 square foot campus, believe they are truly ready to push the boundaries and make sure the kids are successful while showing the Wylie Way. The Wylie Way is an award-winning character-building philosophy and program. It's a belief not quite uncommon in Wylie ISD, which operates 20 public schools. Every student in every school meets or exceeds the Texas Education Agency standards, exhibiting the true quality behind superintendent Dr. David Vinson's Wylie ISD.

*"I am thrilled and honored to be here, and I thank you all for naming this beautiful facility after me," Bush said during his speech. "It is a huge honor. I am excited to have this elementary school named after me. I am not sure I am worthy of such a beautiful building, however I know that these students are."*



As the program neared its end, the students all stood up to sing the spirit song, dedicated to Bush, as he joined the crowd of children.

"We are family," they sang. "George W. Bush, embracing diversity. Making this world better."



# Accomplishments (Cont.)

## SOMETHING'S COOKIN' IN WYLIE ISD . . .

The Wylie ISD will officially open its new culinary arts classroom and restaurant, **The 544 Café** with a ribbon cutting ceremony on Wednesday, September 21, 2016 at 11:00 a.m. The 544 is located on the west side of Wylie High School, (facing Country Club Road) 2550 West FM 544. Guests will be able to sample the cuisine and tour the facility.

The new facility includes 3,000 square feet of public restaurant space and 3,000 square feet of classroom/demonstration area. Construction of the facility was part of the 2014 bond program, and the equipment and furnishings were provided by the Birmingham Land Trust. The restaurant features a stone pizza oven, several grills, a coffee station and large prep areas.

"This new facility will allow our culinary students to learn and work in a real world environment," said Dr. David Vinson, Wylie ISD Superintendent. "From the front of house to the back of house, everything in The 544 is state of the art. We hope the community will come visit and enjoy a meal with us."

The 544 Café is the practicum class for the Culinary Endorsement in Wylie ISD. Students from Wylie East and Wylie High School come together to create a menu, price it, market it, cook it and serve it to the community. Their mission statement is:

*As students in the Practicum of Culinary Arts program, our mission at The 544 Café is to unite in order to serve our community, gain practical business experience, and show our skills, creativity and passion for food. As we learn and grow together, we will offer support and encouragement to each other. We believe even as young adults, we will provide the Wylie community the service and cuisine they deserve.*

As the students' progress in class, the hours of operation will increase. In addition to the restaurant, students gain experience in catering and the hospitality industry. Chefs Tim Pound and Toni Sloane are the culinary arts teachers and Kwajalien Gillum is the restaurant manager.



# Accomplishments (Cont.)

## Texas Forensic Association Debate Tournament



Congratulations to the Pirate Debate team for their great performance at the Lovejoy Texas Forensic Association competition! The debate team competed against 35 other schools and walked away with numerous awards.

- Sanya Macadam placed 2nd in VJ Lincoln Douglas
- Julia Stone and Katie Patton placed 3rd in Public Forum Debate
- Maryjo Nsiegbu was semi-finalist in Varsity Lincoln Douglas
- Nadia Alem, ColemanTaylor, and Caleb Steidley were all semi-finalists in JV Lincoln Douglas
- Sheera Sam was an extemporaneous speaking semi-finalist

The Pirate JV Cross Examination teams also SWEPT the entire tournament!

Tournament Champions: Jacob Williams and Samuel Gagnon-Hartman

2nd Place: Andrea Gonzales and Alex Landrum

3rd Place: Christine Quinto and Sullivan Muse



Akash Sharmand and Dylan Matthews were named Cross Examination Champions, qualifying them for the Texas Forensic Association State Tournament! They are the first Wylie debate team to qualify for this state competition, which will be held at UT Austin.

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## ALL STATE JAZZ BAND

Congratulations to Wylie East High School student, Kody Hamilton, for earning 1st chair in All-State Jazz Band! This is a very special accomplishment, as no student in Wylie ISD has ever earned this honor. Way to go, Kody!



# Accomplishments (Cont.)

## THAT Wylie Band

History for That Wylie Band! The Symphonic Maroon, Symphonic Winds and Wind Ensemble all earned first division ratings at the American Classics Big "D" Classic Festival at the Majestic Theater. The Wind Ensemble also earned the Outstanding Performance Award for the entire contest!

All four bands earned all Superior Ratings at the Region 25 UIL Concert and Sight Reading Contest. This was the first year that That Wylie Band brought four performing groups to contest- all groups performed wonderfully!



Congratulations to all involved- your hard work and practice has paid off in a BIG way. Not many band programs come home with that much hardware for ALL of their performance groups!

# Accomplishments (Cont.)

## 2015-16 THSCA Academic All-State Team

Congratulations to the 2015-16 Texas High School Coaches Association Academic All-State award recipients from Wylie High and Wylie East! The THSCA Academic All-State Teams recognize high school athletes who excel in the following categories: GPA, class rank and ACT/SAT score. The students below were recognized as a team member based on their scores in above categories.

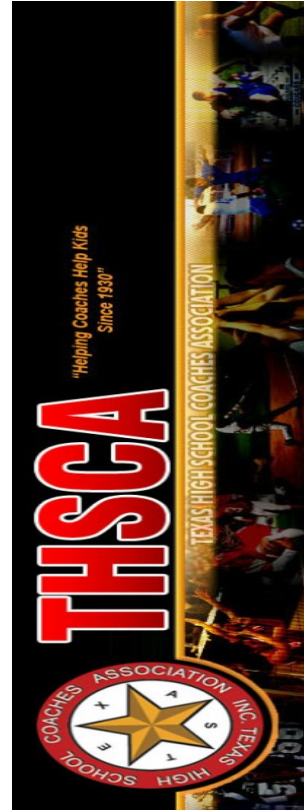
### From Wylie High School:

Oluwatobilob Adewole -1st Team  
Benjamin Martin-2nd Team  
Erick Miriti-2nd Team  
Sawyer Ulmer-2nd Team  
Charlie Chum-Honorable Mention  
Lorenzo Keck-Honorable Mention  
Triq Speed-Honorable Mention  
Jose Velaquez-Honorable Mention  
Nathan Weisser-Honorable Mention

### From Wylie East High School:

Justin Bailey-2nd Team  
Troy Bailey - 2nd Team  
Braden Shewmake-2nd Team  
David Beddow-Honorable Mention  
Latrae Chaney-Honorable Mention  
Dylan Hoffard-Honorable Mention  
Jacob Padilla-Honorable Mention  
Kyler Paredes-Honorable Mention

*We applaud these students for their  
Commitment and dedication to perform with the  
Highest of excellence academically and on the field!*



## Certified Nurses' Aides Honors



Thirteen Wylie ISD students from the Practicum in Health Science program recently passed the written and skills components of the state examination and are now Certified Nurses' Aides (CNA). They are eligible to work under the supervision of licensed nursing professionals in the care of patients who are infirmed, ill, injured, disabled or otherwise unable to care for themselves.

Congratulations to the following students: *From Wylie High School: Ja'Quay Hunt-Hunter and Carizza Pareja. From Wylie East High School: Nia Abdosh, Alejandra Castro, Krystal Doggett, Leasa Points, Mason Rider, Brea Samuel, Mildred Sanchez, Casandra Sera, Alexis Tarkowski, Ashleigh Tyson and Stephanie West.*



# Accomplishments (Cont.)

## WEHS Student Selected for U.S. Army All- American Bowl

Wylie East's Eno Benjamin has been selected to play in the U.S. Army All-American Bowl. The announcement was made during a special event at East today. The U.S. Army All-American Bowl is the nation's premier high school All-American game, featuring the best 90 players in an annual East vs. West matchup every January in San Antonio's Alamodome. The Army Bowl enjoys a worldwide television audience. The 2017 U.S. Army All-American Bowl will take place on January 7, 2017.

The history and tradition of the U.S. Army All-American Bowl is unparalleled, highlighted by Heisman Trophy winners and more than 200 NFL players counted among its alumni. Throughout its 17 years, the game has featured the nation's most elite football players before they reach stardom. Just some of these alumni include: Odell Beckham Jr., Derrick Henry, Andrew Luck, Adrian Peterson, Christian McCaffrey, Eric Berry, Patrick Peterson, Jalen Ramsey, Ezekiel Elliott, and hundreds more.



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## BPA: a Growing Success Story



The Business Professionals of America, Wylie East Chapters, are having a record breaking year with no end in sight. The group had so much success last year that it separated into two chapters this year.

With a focus on its core strengths; business, finance and information technology, the group sent 28 active BPA members to the Regional Leadership Conference and competition in January.

"Competitors put in numerous hours of hard work and preparation leading up to the conference," said James Hood, BPA mentor and WISD business and finance instructor said. "It paid off, which was evidenced by the fact that they brought home a record 31 total medals."

Medals received included 1st place in Advanced Office Systems and Procedures, the team will progress to the State competition; 2nd place in Advanced Office Systems and Procedures, the team will progress to the State competition; 2nd place in Advanced Interview Skills, the team will progress to the State competition; 2nd place in Entrepreneurship, the team will progress to the State competition; 2nd place in Fundamental Spreadsheet Applications, the team will progress to the State competition; 2nd place in Network Administration Using Microsoft, the team will progress to the State competition; 4th place in Computer Modeling, the team will progress to the State competition; 4th place in Payroll Accounting, the team will progress to the State competition; 5th place in Payroll Accounting, the team will progress to the State competition; 4th place in Interview Skills, the team will serve as a State Alternate; 6th place in Human Resources Management, the team will serve as a State Alternate and the Financial Analyst Team #1 earned 2nd place, the team will progress to the State competition.

# Accomplishments (Cont.)

## Wylie East High School Earns Jostens National Yearbook Design Recognition



WEHS yearbook staff, from bottom left, Harper Taylor, Gwen Murphy, Theresa Simmons. Middle row, Emily Mannino, Lindy Surratt, Maribeth Mills, Lizzy Jurden, Jamie Tourtillot, Kyndall Jackson. Back row, Cameron Holmes, Tristan Eckert and Haleigh King.

Wylie East High School's yearbook, *The Dynasty*, has been recognized for excellence and featured in the 2016 Jostens Look Book, celebrating the best-of-the-best in yearbook design and coverage. The Jostens Look Book is a collection of spreads and photos from outstanding yearbooks and their creative themes, cool covers, dazzling designs, relevant coverage, storytelling copy and action-packed photography. Along with design excellence, the annually published Look Book honors the important role well-crafted yearbooks play in helping schools chronicle the experiences, stories and achievements most relevant to students and that academic year.

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## SkillsUSA Students Take on the Region

Wylie East High School sent 17 SkillsUSA students to participate in the district competition recently at the Texas State Technical College in Waco. There were 658 Career and Technical Education students who participated in 146 different projects, leadership and skills competitions. Wylie East students entered four projects and competed in six of the competitions, receiving superior ratings on all projects, including a Best of Show rating, and six medals in their competitions.

Sara Johnson and Mauricio Ruiz entered a criminal justice display panel, which demonstrated a criminal justice topic. Both students received a superior rating; Mauricio received Best in Show.

Shelana Arif received a superior rating in the Advertising Design contest. The contest requires the student to make contact with a client and develop an advertising design campaign, including a final design of a logo for the client.



Cheyenne Voelker entered an Employment Portfolio, which outlines the job application process. She received a superior rating.

Afrida Tasnim took first place in the Tele-Communication Network Cabling contest.

# Accomplishments (Cont.)

**“Building A Child’s Tomorrow”**

**TEXAS PTA 2016 SUPERINTENDENT OF THE YEAR**

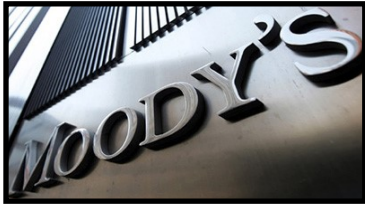


**Congratulations to Dr. David Vinson!!**

We are so proud of our incredible superintendent for being presented the Texas PTA Superintendent of the Year award. Each outstanding Educator exemplifies Texas PTA’s mission to make every child’s potential a reality. Dr. Vinson ensure positive learning environments and through his support of PTA programs, parent education, family engagement, and advocacy efforts keeps student families active in their child’s education.

# Accomplishments (Cont.)

## Wylie ISD Bond Ratings Climb to AA<sub>2</sub>



Moody's Investors Service has upgraded Wylie ISD's bond rating to AA<sub>2</sub> (up from AA<sub>3</sub>) following a bond review and tour. This new rating covers the \$94 million worth of Unlimited Tax School Building Bonds.

In assigning the rating, Moody's noted the "district's well-managed financial operations, evidenced by a trend of operating surpluses, which resulted in healthy reserves and ample liquidity. The rating is also based on the continuing trend of growth in the district's sizeable and diverse tax base that we expect to continue in the near-term, above average socioeconomic indices, and sustained enrollment growth. In addition, the rating incorporates elevated debt burden expected to moderate over time given no additional borrowing plans."

"A bond rating is very similar to an individual's credit rating. The better the rating we have, the lower interest rates we pay on our bonds," explains Dr. David Vinson, Wylie ISD Superintendent. "This AA<sub>2</sub> rating will save Wylie ISD taxpayers hundreds of thousands of dollars in the coming years. This is money that will stay in our classrooms."

Analysts also applauded the district for its:

- prudent budgeting practices and maintaining a strong fiscal position
- sound financial management
- conservative budgeting and strong expenditure controls
- six consecutive operating surpluses, despite operating pressures stemming from increasing enrollment, as well as some one-time capital expenditures.

Moody's also assigned an Aaa enhanced rating to the current offering based on a guarantee by the Texas Permanent School Fund (PSF). The rating action affects approximately \$230.1 million of outstanding parity debt.

# Accomplishments (Cont.)

## Finance Division Awards and Recognitions



**ASBO Meritorious Budget Award**—Awarded for eight consecutive years.

**ASBO Certificate of Achievement for Excellence in Financial Reporting**—Awarded for seven consecutive years.

**GFOA—Distinguished Budget Presentation Award**—Awarded for seven consecutive years.



**GFOA—Certificate of Achievement for Excellence in Financial Reporting**—Awarded for seven consecutive years.

**GFOA Partner in Practice Pilot Program for Best Budgeting Practices**—One of Six Districts nationally chosen to participate.

**TASBO Award of Merit for Purchasing Operations**—Awarded for five consecutive years.



**Texas Education Agency—Financial Integrity Rating System of Texas**—Superior Achievement recognition.



**Texas Comptroller of Public Accounts—Gold Leadership Award**—Awarded highest honors for six consecutive years.



**Texas Comptroller of Public Accounts—New Platinum Award**—Awarded for two consecutive years.



# 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 1.186, Texas Education Code, divided by the number of students in weighted average daily.

