

AUBREY INDEPENDENT SCHOOL DISTRICT

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Assistant Superintendent

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Assistant Aubrey High School
Aubrey Middle School
Dean of Students
Brockett Elementary School
Monaco Elementary School

AUBREY ISD

LETTER OF TRANSMITTAL

MISSION STATEMENT

BOARD GOALS

EXECUTIVE SUMMARY



AUBREY INDEPENDENT SCHOOL DISTRICT

James A. Monaco
Superintendent

415 Tisdell Street
Aubrey, Texas 76227
(940) 668-0060
Fax (940) 365-2627

August 16, 2012

Mr. Mike Sessions, President, Board of Trustees
C/o Aubrey ISD
415 Tisdell Lane
Aubrey, Texas 76227

Dear Mr. Sessions:

Enclosed you will find the 2012-13 budget as presented on August 22, 2012. The total operating budget has increased by \$145,539 from \$13,591,186 in 2011-12 to \$13,736,725 in 2012-13. This represents an increase of 1.1%. The total debt service budget has decreased by \$290,050 from \$3,468,440 in 2011-12 to \$3,178,390 in 2012-13. This represents a 8.4% decrease. The operating tax rate available to fund this budget under state law is \$1.0400. The M&O effective tax rate is \$1.0786 or an increase of \$0.386 that the district **can not legally** raise without a tax rate election (TRE). We have worked very hard to present this budget within the \$1.04 tax rate.

The certified tax base for the Aubrey ISD has increased. The certified tax base in 2011-12 was \$518,501,366. This compares with the 2012-13 certified tax base of \$523,390,093. This reflects an increase of \$4,888,727 in the tax base or an increase of .94 %.

There will be a general 1% pay range midpoint increase for the 2012 - 13 school year. There will also be equity adjustments to some pay ranges and a health insurance premium increase of \$26 per month. This is a total cost estimate of a 2.3% to the budget. If the superintendent certifies that funds are available in the budget, the board of trustees may approve a one - time payment equivalent of \$30 to \$60 per month for the assigned number of duty months for full - time employees. Part - time employees will receive a reduced amount. The superintendent will make a recommendation to the board not later than December 2012. Employees must have been employed by the district prior to October 1, 2012 to be eligible to receive the one - time payment.

The Aubrey ISD Board of Trustees is doing an excellent job maintaining a fair and competitive salary pan for its employees. The Board is to be commended for being proactive in reviewing the market and keeping the pay plan up-to-date.

Overall budgeted revenues in the general operating fund will increase by \$145,539 or an increase of 1.1% from \$13,591,186 in 2011-12 to \$13,736,725 in 2012-13. The sources of revenue for the school district include local property taxes, state foundation funds, other local revenue and federal funds.

In the debt service fund, overall local tax revenues increased from \$3,468,440 in 2011-12 to \$3,178,390 in 2012-13. This represents a 8.4% decrease in local tax revenue or \$290,050. This reduction was accomplished by refinancing our bond indebtedness. The state share of the district bond payment has decreased from \$307,575 in 2011-12 to \$251,746 in 2012-13. This represents



a decrease of 18.2% or \$55,829. This decrease in state aide is due to slower than expected student growth and increased property values. We will use \$178,644 of capitalize interest from the bond sales to complete the total bond payment of \$3,178,390.

Also included for your review is the food service budget. The food service expenditure budget has increased from \$557,746 in 2011-12 to \$587,731 in 2012-13. This is an increase of \$29,985 or 5.4%.

The food service revenue budget reflects an increase of 5.4 % or \$29,985. The revenue budget is an estimation based on last year's results. The budget also projects revenue increases from (1) an increase in free and reduced lunch applications, which will increase federal revenues and (2) a \$0 increase student population. The food service budget revenue has increased from \$557,746 in 2011-12 to \$587,731 in 2012-13

This year the food service budget reflects a balanced budget.

This adopted budget for the 2012-13 school year attempts to reflect the program quality and program desires of the Aubrey Community. The adopted budget expenditures show adherence to all state mandates, continues to provide substantially the same services as previous years, and provide for salary increases for its employees.

Sincerely,



Dr. James A. Monaco, Superintendent

*AUBREY INDEPENDENT SCHOOL DISTRICT
MISSION STATEMENT*

The mission statement of Aubrey ISD is to provide an exemplary education to all students in a positive environment and to set high expectations for both students and teachers alike.

Our Motto

"A Great Place to Learn"

EXECUTIVE SUMMARY OF FISCAL 2012-13 BUDGET

General Operating Fund (199)

Revenues in these funds are primarily made up of local tax dollars, athletics, interest earnings on investments, and state revenues.

Projected revenues	\$13,736,725
Projected expenditures	\$13,736,725
Projected surplus (deficit)	\$ 0

Debt Service Fund (599)

The debt service fund is dedicated to the repayment of bonded indebtedness incurred by the school district. The sources of funds are local taxes, interest on invested funds, and state revenues.

Projected revenues	\$3,178,390
Projected expenditures	\$3,178,390
Project surplus needed (deficit)	\$ 0 capitalized interest

Food Service Fund (240)

This fund is accounted for as a special revenue fund. Revenue is derived from state reimbursements on regular priced and reduced student meals and payments from participants who utilized the program.

Projected revenues	\$587,731
Projected expenditures	\$587,731
Project surplus (deficit)	\$ 0

SECTION 1

KEY ISSUES ADDRESSED IN 2012-13 BUDGET

KEY ISSUES ADDRESSED IN THE 2012-13 BUDGET

EMPLOYEE COMPENSATION

Employee compensation was addressed. There will be a general 1% pay range midpoint increase for the 2012-13 school year. There will also be equity adjustments to some pay ranges and a health insurance premium increase of \$26 per month. This is a total cost estimate of a 2.3% to the budget. If the superintendent certifies that funds are available in the budget, the board of trustees may approve a one-time payment equivalent of \$30 to \$60 per month for the assigned number of duty months for a full-time employee. Part-time employees will receive a reduced amount. The superintendent will make a recommendation to the board not later than December 2012. Employees must have been employed by the district prior to October 1, 2012 to be eligible to receive the one-time payment.

The Board of Trustees is to be commended for its efforts to maintain a fair, affordable and competitive salary plan for district staff during these difficult times.

INSTRUCTIONAL/ADMINISTRATIVE STAFFING

Due to an increase in enrollment and the need to lower class sizes at our elementary campuses, we have hired an additional 3 classroom teachers and ½ of a special education teacher. At the high school, we have moved a full time assistant principal back to the campus and kept a part-time assistant principal by having the AD fulfill some of those duties. A Student Support Coordinator was reactivated in our budget. Also, the middle school and high school had been sharing an art teacher. Due to an increased interest in this program, we have added a full time teacher at each campus.

INSTRUCTIONAL/ADMINISTRATIVE BUDGETS

Through careful considerations, the supply, travel, fees and dues budgets were basically maintained with minor adjustments.

CONTRACTED SERVICES

We cut the School Resource Office from our budget this year in order to help balance the budget. This was a hard decision for all involved for a \$40,000 savings.

ONE OF THE BIGGEST CHANGES IN OUR BUDGET THIS YEAR

One of the biggest factors in shaping this year's budget is a loss of extra or safe haven monies. We took out our extra teachers funds for unexpected growth of \$120,000 along with another \$100,000 in computer replacement funds. Our construction/facilities upgrade fund has been reduced to \$5,000 from \$165,000 last year. This was \$380,000 we had as a cushion in last years' budget if we didn't hit our projected enrollment. **Please note we have no cushion in this years' budget. Also, our revenues are at a 98% estimation.** The targets set are attainable but the budget will be watched very close this year and spending will be cut to a minimum if necessary.


SECTION II


TAX REVENUE/ROLLBACK ANALYSIS

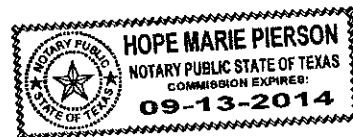
CERTIFICATION OF 2011 AND PRIOR YEAR SUPPLEMENTAL ROLL

July 23, 2012

“I, Rudy Durham, Interim Chief Appraiser for the Denton Central Appraisal District, solemnly swear that I have made, or caused to be made, a diligent inquiry to ascertain all property in the district subject to appraisal by me, and that I have included in the records all property that I am aware of at an appraised value determined as required by law.”


RUDY DURHAM, INTERIM CHIEF APPRAISER
DENTON CENTRAL APPRAISAL DISTRICT


HOPE PIERSON
NOTARY PUBLIC



APPRAISAL REVIEW BOARD

DENTON COUNTY, TEXAS

ORDER APPROVING APPRAISAL RECORDS
FOR 2012

On July 18, the Appraisal Review Board of Denton County, Texas, met to approve the appraisal records for tax year 2012.

The Board finds that the appraisal records, as corrected by the Chief Appraiser according to the orders of the Board, should be approved.

The Board finds that the sum of the appraised values, as determined by the Chief Appraiser, on all properties on which protests have been filed but not determined by this Board is five percent or less of the total appraised value of all other taxable properties.

The Board therefore APPROVES the appraisal records as corrected.

Signed on July 18, 2012



R Mo Mohan

CHAIRPERSON APPRAISAL REVIEW BOARD

DENTON COUNTY, TEXAS

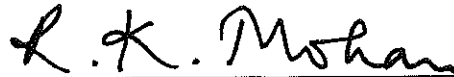
APPRAISAL REVIEW BOARD

ORDER APPROVING 2011 AND PRIOR YEAR SUPPLEMENTAL ROLL

On July 18, 2012, the Appraisal Review Board of Denton County, Texas, met to approve supplemental appraisal records for 2011 and prior years. The Appraisal Review Board, with quorum present, has determined that the 2011 and Prior Year Supplemental Appraisal Records should be approved.

It is therefore ORDERED that the Appraisal Records on the 2011 and Prior Year Supplemental Roll as changed are approved and constitute the 2011 and Prior Year Supplemental Appraisal Rolls of the Denton Central Appraisal District.

Signed this 18th day of July, 2012



MO MOHAN, CHAIRPERSON
DENTON CENTRAL APPRAISAL REVIEW BOARD

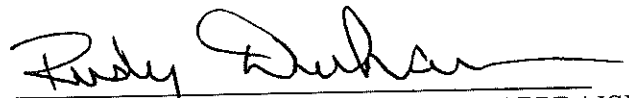


JOANNE BASTIAN, SECRETARY
DENTON CENTRAL APPRAISAL REVIEW BOARD


CERTIFICATION OF 2012 ROLL

July 23, 2012

“I, Rudy Durham, Interim Chief Appraiser for the Denton Central Appraisal District, solemnly swear that I have made, or caused to be made, a diligent inquiry to ascertain all property in the district subject to appraisal by me, and that I have included in the records all property that I am aware of at an appraised value determined as required by law.”



RUDY DURHAM, INTERIM CHIEF APPRAISER
DENTON CENTRAL APPRAISAL DISTRICT



HOPE PIERSON
NOTARY PUBLIC



2012 CERTIFIED TOTALS

Property Count: 5,266

S02 - AUBREY ISD
ARB Approved Totals

7/21/2012 4:16:09PM

Land		Value		
Homesite:		110,694,039		
Non Homesite:		103,578,567		
Ag Market:		360,072,173		
Timber Market:		0	Total Land	(+) 574,344,779

Improvement		Value		
Homesite:		357,834,348		
Non Homesite:		51,394,497	Total Improvements	(+) 409,228,845

Non Real	Count	Value		
Personal Property:	326	54,227,762		
Mineral Property:	0	0		
Autos:	0	0	Total Non Real	(+) 54,227,762
			Market Value	= 1,037,801,386

Ag	Non Exempt	Exempt		
Total Productivity Market:	360,072,173	0		
Ag Use:	1,852,762	0	Productivity Loss	(-) 358,219,411
Timber Use:	0	0	Appraised Value	= 679,581,975
Productivity Loss:	358,219,411	0		
			Homestead Cap	(-) 1,797,608
			Assessed Value	= 677,784,367

Exemption	Count	Local	State	Total		
DP	38	0	374,193	374,193		
DPS	1	0	10,000	10,000		
DV1	10	0	50,000	50,000		
DV2	6	0	49,500	49,500		
DV3	5	0	52,000	52,000		
DV4	26	0	169,920	169,920		
DV4S	5	0	43,619	43,619		
DVHS	17	0	2,067,440	2,067,440		
DVHSS	1	0	72,805	72,805		
EX	181	0	58,308,578	58,308,578		
EX366	23	0	5,759	5,759		
FR	1	183,840	0	183,840		
HS	2,255	0	33,776,929	33,776,929		
OV65	483	0	4,796,238	4,796,238		
OV65S	52	0	515,796	515,796		
PC	1	1,078,500	0	1,078,500	Total Exemptions	(-) 101,555,117
					Net Taxable	= 576,229,250

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	4,720,239	3,682,046	52,412.67	60,432.14	34		
DPS	69,160	44,160	680.06	711.17	1		
OV65	68,836,266	55,301,760	660,759.02	693,789.67	489		
Total	73,625,665	59,027,966	713,851.75	754,932.98	524	Freeze Taxable	(-) 59,027,966
Tax Rate	1.540000						

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	447,363	422,363	422,363	0	1		
Total	447,363	422,363	422,363	0	1	Transfer Adjustment	(-) 0
						Freeze Adjusted Taxable	= 517,201,284

DENTON County

2012 CERTIFIED TOTALS

As of Certification

Property Count: 5,266

S02 - AUBREY ISD
ARB Approved Totals

7/21/2012 4:16:09PM

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
8,678,751.52 = 517,201,284 * (1.540000 / 100) + 713,851.75

Tax Increment Finance Value: 0
Tax Increment Finance Levy: 0.00

2012 CERTIFIED TOTALS

S02 - AUBREY ISD
Under ARB Review Totals

Property Count: 60

7/21/2012 4:16:09PM

Land		Value		
Homesite:		359,368		
Non Homesite:		2,717,564		
Ag Market:		4,769,724		
Timber Market:		0	Total Land	(+) 7,846,656

Improvement		Value		
Homesite:		1,791,791		
Non Homesite:		849,874	Total Improvements	(+) 2,641,665

Non Real		Count	Value		
Personal Property:		9	1,371,045		
Mineral Property:		0	0		
Autos:		0	0	Total Non Real	(+) 1,371,045
				Market Value	= 11,859,366

Ag		Non Exempt	Exempt		
Total Productivity Market:		4,769,724	0		
Ag Use:		107,103	0	Productivity Loss	(-) 4,662,621
Timber Use:		0	0	Appraised Value	= 7,196,745
Productivity Loss:		4,662,621	0		
				Homestead Cap	(-) 0
				Assessed Value	= 7,196,745

Exemption	Count	Local	State	Total		
EX	1	0	567,000	567,000		
HS	8	0	120,000	120,000		
OV65	5	0	50,000	50,000		
PC	1	5,199	0	5,199	Total Exemptions	(-) 742,199

Net Taxable = 6,454,546

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
OV65	76,815	51,815	797.95	2,068.25	1		
Total	76,815	51,815	797.95	2,068.25	1	Freeze Taxable	(-) 51,815

Tax Rate 1.540000

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	686,049	601,049	387,127	213,922	4		
Total	686,049	601,049	387,127	213,922	4	Transfer Adjustment	(-) 213,922
						Freeze Adjusted Taxable	= 6,188,809

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
 96,105.61 = 6,188,809 * (1.540000 / 100) + 797.95

Tax Increment Finance Value: 0
 Tax Increment Finance Levy: 0.00

2012 CERTIFIED TOTALS

S02 - AUBREY ISD
Grand Totals

Property Count: 5,326

Land		Value		
Homesite:		111,053,407		
Non Homesite:		106,296,131		
Ag Market:		364,841,897		
Timber Market:		0	Total Land	(+) 582,191,435

Improvement		Value		
Homesite:		359,626,139		
Non Homesite:		52,244,371	Total Improvements	(+) 411,870,510

Non Real		Count	Value		
Personal Property:		335	55,598,807		
Mineral Property:		0	0		
Autos:		0	0		
			Total Non Real	(+) 55,598,807	
			Market Value	= 1,049,660,752	

Ag		Non Exempt	Exempt		
Total Productivity Market:		364,841,897	0		
Ag Use:		1,959,865	0	Productivity Loss	(-) 362,882,032
Timber Use:		0	0	Appraised Value	= 686,778,720
Productivity Loss:		362,882,032	0		
			Homestead Cap	(-) 1,797,608	
			Assessed Value	= 684,981,112	

Exemption	Count	Local	State	Total		
DP	38	0	374,193	374,193		
DPS	1	0	10,000	10,000		
DV1	10	0	50,000	50,000		
DV2	6	0	49,500	49,500		
DV3	5	0	52,000	52,000		
DV4	26	0	169,920	169,920		
DV4S	5	0	43,619	43,619		
DVHS	17	0	2,067,440	2,067,440		
DVHSS	1	0	72,805	72,805		
EX	182	0	58,875,578	58,875,578		
EX366	23	0	5,759	5,759		
FR	1	183,840	0	183,840		
HS	2,263	0	33,896,929	33,896,929		
OV65	488	0	4,846,238	4,846,238		
OV65S	52	0	515,796	515,796		
PC	2	1,083,699	0	1,083,699	Total Exemptions	(-) 102,297,316
					Net Taxable	= 582,683,796

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	4,720,239	3,682,046	52,412.67	60,432.14	34		
DPS	69,160	44,160	680.06	711.17	1		
OV65	68,913,081	55,353,575	661,556.97	695,857.92	490		
Total	73,702,480	59,079,781	714,649.70	757,001.23	525	Freeze Taxable	(-) 59,079,781
Tax Rate	1.540000						

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	1,133,412	1,023,412	809,490	213,922	5		
Total	1,133,412	1,023,412	809,490	213,922	5	Transfer Adjustment	(-) 213,922
						Freeze Adjusted Taxable	= 523,390,093

DENTON County

2012 CERTIFIED TOTALS

S02 - AUBREY ISD
Grand Totals

7/21/2012 4:16:09PM

Property Count: 5,326

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
8,774,857.13 = 523,390,093 * (1.540000 / 100) + 714,649.70

Tax Increment Finance Value:
Tax Increment Finance Levy:

0
0.00

2012 CERTIFIED TOTALS

Property Count: 5,266

S02 - AUBREY ISD
ARB Approved Totals

7/21/2012

4:17:22PM

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	2,775		\$11,563,417	\$375,524,834
B	MULTIFAMILY RESIDENCE	49		\$35,382	\$5,961,937
C	VACANT LOT	352		\$0	\$12,532,327
D1	QUALIFIED AG LAND	1,038	20,556.8134	\$0	\$360,012,976
D2	NON-QUALIFIED LAND	143	914.0914	\$0	\$14,880,696
E	FARM OR RANCH IMPROVEMENT	640		\$4,822,651	\$111,527,103
F1	COMMERCIAL REAL PROPERTY	131		\$517,750	\$38,096,570
F2	INDUSTRIAL REAL PROPERTY	2		\$0	\$1,598,390
J2	GAS DISTRIBUTION SYSTEM	2		\$0	\$358,314
J3	ELECTRIC COMPANY (INCLUDING CO-OP	14		\$0	\$6,571,351
J4	TELEPHONE COMPANY (INCLUDING CO-	20		\$0	\$3,472,036
J5	RAILROAD	4		\$0	\$2,568,720
J6	PIPELAND COMPANY	7		\$0	\$25,984,550
J7	CABLE TELEVISION COMPANY	7		\$0	\$725,110
J8	OTHER TYPE OF UTILITY	4		\$0	\$210,454
L1	COMMERCIAL PERSONAL PROPERTY	249		\$5,000	\$13,259,444
L2	INDUSTRIAL PERSONAL PROPERTY	2		\$0	\$661,284
M1	TANGIBLE OTHER PERSONAL, MOBILE H	33		\$0	\$523,473
O	RESIDENTIAL INVENTORY	275		\$262,470	\$5,014,355
S	SPECIAL INVENTORY TAX	1		\$0	\$3,125
X	TOTALLY EXEMPT PROPERTY	204		\$0	\$58,314,337
	Totals		21,470.9048	\$17,206,670	\$1,037,801,386

DENTON County

2012 CERTIFIED TOTALS

As of Certification

Property Count: 60

S02 - AUBREY ISD
Under ARB Review Totals

7/21/2012

4:17:22PM

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	9		\$0	\$998,792
B	MULTIFAMILY RESIDENCE	1		\$18,486	\$346,951
C	VACANT LOT	5		\$0	\$92,348
D1	QUALIFIED AG LAND	17	1,008.6500	\$0	\$4,769,724
D2	NON-QUALIFIED LAND	10	193.8308	\$0	\$524,965
E	FARM OR RANCH IMPROVEMENT	10		\$0	\$1,184,485
F1	COMMERCIAL REAL PROPERTY	10		\$0	\$1,973,937
J3	ELECTRIC COMPANY (INCLUDING CO-OP	1		\$0	\$30,119
L1	COMMERCIAL PERSONAL PROPERTY	9		\$0	\$1,371,045
X	TOTALLY EXEMPT PROPERTY	1		\$0	\$567,000
	Totals		1,202.4808	\$18,486	\$11,859,366

2012 CERTIFIED TOTALS

Property Count: 5,326

S02 - AUBREY ISD
Grand Totals

7/21/2012

4:17:22PM

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	2,784		\$11,563,417	\$376,523,626
B	MULTIFAMILY RESIDENCE	50		\$53,868	\$6,308,888
C	VACANT LOT	357		\$0	\$12,624,675
D1	QUALIFIED AG LAND	1,055	21,565.4634	\$0	\$364,782,700
D2	NON-QUALIFIED LAND	153	1,107.9222	\$0	\$15,405,661
E	FARM OR RANCH IMPROVEMENT	650		\$4,822,651	\$112,711,588
F1	COMMERCIAL REAL PROPERTY	141		\$517,750	\$40,070,507
F2	INDUSTRIAL REAL PROPERTY	2		\$0	\$1,598,390
J2	GAS DISTRIBUTION SYSTEM	2		\$0	\$358,314
J3	ELECTRIC COMPANY (INCLUDING CO-OP	15		\$0	\$6,601,470
J4	TELEPHONE COMPANY (INCLUDING CO-	20		\$0	\$3,472,036
J5	RAILROAD	4		\$0	\$2,568,720
J6	PIPELAND COMPANY	7		\$0	\$25,984,550
J7	CABLE TELEVISION COMPANY	7		\$0	\$725,110
J8	OTHER TYPE OF UTILITY	4		\$0	\$210,454
L1	COMMERCIAL PERSONAL PROPERTY	258		\$5,000	\$14,630,489
L2	INDUSTRIAL PERSONAL PROPERTY	2		\$0	\$661,284
M1	TANGIBLE OTHER PERSONAL, MOBILE H	33		\$0	\$523,473
O	RESIDENTIAL INVENTORY	275		\$262,470	\$5,014,355
S	SPECIAL INVENTORY TAX	1		\$0	\$3,125
X	TOTALLY EXEMPT PROPERTY	205		\$0	\$58,881,337
	Totals		22,673.3856	\$17,225,156	\$1,049,660,752

2012 CERTIFIED TOTALS

Property Count: 5,266

S02 - AUBREY ISD
ARB Approved Totals

7/21/2012

4:17:22PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A013	BUILDER HOME PLANS - REFERENCE ON	39		\$0	\$0
A1	REAL, RESIDENTIAL, SINGLE-FAMILY	2,679		\$11,509,595	\$372,042,790
A2	REAL, RESIDENTIAL, MOBILE HOME	69		\$53,822	\$3,482,044
B1	REAL, RESIDENTIAL, APARTMENTS	4		\$35,382	\$1,538,968
B2	REAL, RESIDENTIAL, DUPLEXES	45		\$0	\$4,422,969
C1	REAL, VACANT PLATTED RESIDENTIAL L	202		\$0	\$5,658,722
C2	COMMERCIAL VACANT LOT	54		\$0	\$4,649,189
C3	REAL VACANT OUTSIDE CITY	96		\$0	\$2,224,416
D1	REAL, ACREAGE, RANGELAND	1,038	20,556.8134	\$0	\$360,012,976
D2	NON AG USE ACREAGE	143	914.0914	\$0	\$14,880,696
E1	REAL, FARM/RANCH, HOUSE	614		\$4,801,442	\$109,167,835
E3	MOBILE HOMES OVER 5 ACRES	70		\$21,209	\$2,359,268
F1	REAL COMMERCIAL	131		\$517,750	\$38,096,570
F2	REAL, INDUSTRIAL	2		\$0	\$1,598,390
J2	REAL & TANGIBLE PERSONAL, UTILITIES,	2		\$0	\$358,314
J3	REAL & TANGIBLE PERSONAL, UTILITIES,	14		\$0	\$6,571,351
J3	REAL & TANGIBLE PERSONAL, UTILITIES,	14		\$0	\$3,472,036
J4	REAL & TANGIBLE PERSONAL, UTILITIES,	20		\$0	\$2,568,720
J5	REAL & TANGIBLE PERSONAL, UTILITIES,	4		\$0	\$25,984,550
J6	REAL & TANGIBLE PERSONAL, UTILITIES,	7		\$0	\$725,110
J7	REAL & TANGIBLE PERSONAL, UTILITIES,	7		\$0	\$210,454
J8	REAL & TANGIBLE PERSONAL, UTILITIES,	4		\$5,000	\$11,489,522
L1	BPP TANGIBLE COMERCIAL PROPERTY	178		\$0	\$661,284
L2	BPP TANGIBLE INDUSTRIAL PROPERTY	2		\$0	\$1,769,922
L3	BPP TANGIBLE COMMERCIAL LEASED E	71		\$0	\$523,473
M3	MOBILE HOMES	33		\$0	\$200,053
OA1	INVENTORY, RESIDENTIAL SINGLE FAMI	3		\$262,470	\$1,501,611
OC1	INVENTORY, VACANT PLATTED LOTS/TR	100		\$0	\$3,312,691
OC3	INVENTORY, VACANT LOTS, OUTSIDE CI	172		\$0	\$3,312,691
S	SPECIAL INVENTORY	1		\$0	\$3,125
X		204		\$0	\$58,314,337
	Totals		21,470.9048	\$17,206,670	\$1,037,801,386

DENTON County

2012 CERTIFIED TOTALS

As of Certification

Property Count: 60

S02 - AUBREY ISD
Under ARB Review Totals

7/21/2012

4:17:22PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A1	REAL, RESIDENTIAL, SINGLE-FAMILY	9		\$0	\$998,792
B1	REAL, RESIDENTIAL, APARTMENTS	1		\$18,486	\$346,951
C1	REAL, VACANT PLATTED RESIDENTIAL L	1		\$0	\$3,422
C2	COMMERCIAL VACANT LOT	4		\$0	\$88,926
D1	REAL, ACREAGE, RANGELAND	17	1,008.6500	\$0	\$4,769,724
D2	NON AG USE ACREAGE	10	193.8308	\$0	\$524,965
E1	REAL, FARM/RANCH, HOUSE	8		\$0	\$1,143,265
E3	MOBILE HOMES OVER 5 ACRES	3		\$0	\$41,220
F1	REAL COMMERCIAL	10		\$0	\$1,973,937
J3	REAL & TANGIBLE PERSONAL, UTILITIES,	1		\$0	\$30,119
L1	BPP TANGIBLE COMERCIAL PROPERTY	4		\$0	\$1,330,968
L3	BPP TANGIBLE COMMERCIAL LEASED E	5		\$0	\$40,077
X		1		\$0	\$567,000
	Totals		1,202.4808	\$18,486	\$11,859,366

2012 CERTIFIED TOTALS

Property Count: 5,326

S02 - AUBREY ISD
Grand Totals

7/21/2012 4:17:22PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A013	BUILDER HOME PLANS - REFERENCE ON	39		\$0	\$0
A1	REAL, RESIDENTIAL, SINGLE-FAMILY	2,688		\$11,509,595	\$373,041,582
A2	REAL, RESIDENTIAL, MOBILE HOME	69		\$53,822	\$3,482,044
B1	REAL, RESIDENTIAL, APARTMENTS	5		\$53,868	\$1,885,919
B2	REAL, RESIDENTIAL, DUPLEXES	45		\$0	\$4,422,969
C1	REAL, VACANT PLATTED RESIDENTIAL L	203		\$0	\$5,662,144
C2	COMMERCIAL VACANT LOT	58		\$0	\$4,738,115
C3	REAL VACANT OUTSIDE CITY	96		\$0	\$2,224,416
D1	REAL, ACREAGE, RANGELAND	1,055	21,565.4634	\$0	\$364,782,700
D2	NON AG USE ACREAGE	153	1,107.9222	\$0	\$15,405,661
E1	REAL, FARM/RANCH, HOUSE	622		\$4,801,442	\$110,311,100
E3	MOBILE HOMES OVER 5 ACRES	73		\$21,209	\$2,400,488
F1	REAL COMMERCIAL	141		\$517,750	\$40,070,507
F2	REAL, INDUSTRIAL	2		\$0	\$1,598,390
J2	REAL & TANGIBLE PERSONAL, UTILITIES,	2		\$0	\$358,314
J3	REAL & TANGIBLE PERSONAL, UTILITIES,	15		\$0	\$6,601,470
J4	REAL & TANGIBLE PERSONAL, UTILITIES,	20		\$0	\$3,472,036
J5	REAL & TANGIBLE PERSONAL, UTILITIES,	4		\$0	\$2,568,720
J6	REAL & TANGIBLE PERSONAL, UTILITIES,	7		\$0	\$25,984,550
J7	REAL & TANGIBLE PERSONAL, UTILITIES,	7		\$0	\$725,110
J8	REAL & TANGIBLE PERSONAL, UTILITIES,	4		\$0	\$210,454
L1	BPP TANGIBLE COMERCIAL PROPERTY	182		\$5,000	\$12,820,490
L2	BPP TANGIBLE INDUSTRIAL PROPERTY	2		\$0	\$661,284
L3	BPP TANGIBLE COMMERCIAL LEASED E	76		\$0	\$1,809,999
M3	MOBILE HOMES	33		\$0	\$523,473
OA1	INVENTORY, RESIDENTIAL SINGLE FAMI	3		\$262,470	\$200,053
OC1	INVENTORY, VACANT PLATTED LOTS/TR	100		\$0	\$1,501,611
OC3	INVENTORY, VACANT LOTS, OUTSIDE CI	172		\$0	\$3,312,691
S	SPECIAL INVENTORY	1		\$0	\$3,125
X		205		\$0	\$58,881,337
	Totals		22,673.3856	\$17,225,156	\$1,049,660,752

2012 CERTIFIED TOTALS

Property Count: 5,326

S02 - AUBREY ISD
Effective Rate Assumption

7/21/2012 4:17:22PM

New Value

TOTAL NEW VALUE MARKET: \$17,225,156
TOTAL NEW VALUE TAXABLE: \$17,146,091

New Exemptions

Exemption	Description	Count	2011 Market Value	Exemption Amount
EX366	HB366 Exempt	10		\$215,614
ABSOLUTE EXEMPTIONS VALUE LOSS				\$215,614

Exemption	Description	Count	Exemption Amount	
DP	Disability	3	\$30,000	
DV1	Disabled Veterans 10% - 29%	1	\$5,000	
DV3	Disabled Veterans 50% - 69%	3	\$32,000	
DV4	Disabled Veterans 70% - 100%	3	\$36,000	
DVHS	Disabled Veteran Homestead	2	\$227,512	
HS	Homestead	99	\$1,470,000	
OV65	Over 65	49	\$480,000	
PARTIAL EXEMPTIONS VALUE LOSS				\$2,280,512
TOTAL EXEMPTIONS VALUE LOSS				\$2,496,126

New Ag / Timber Exemptions

2011 Market Value	\$105,584	Count: 12
2012 Ag/Timber Use	\$3,433	
NEW AG / TIMBER VALUE LOSS	\$102,151	

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
2,250	\$153,946	\$15,780	\$138,166
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,886	\$147,183	\$15,589	\$131,594

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
60	\$11,859,366.00	\$6,380,452

*TOP 20 TAXPAYER
REPORT*

2012-2013

For Entity : AUBREY ISD
Year: 2012
State Code: <ALL>
Owner ID Taxpayer Name

Owner ID	Taxpayer Name	Market Value	Taxable Value
669863	ENERGY TRANSFER FUEL LP	\$11,352,640	\$10,274,140
673423	ATMOS ENERGY/MID-TEX PIPELINE CO	\$9,530,120	\$9,530,120
780629	CROSSTEX NORTH TEXAS PIPELINE	\$3,641,540	\$3,641,540
356845	YOUNGBLOOD LTD P/S	\$10,251,782	\$2,768,532
780634	COSERV ELECTRIC COOP	\$2,649,110	\$2,649,110
673432	UNION PACIFIC RAILROAD COMPANY	\$2,568,720	\$2,568,720
612067	CHS PROVIDENCE LP	\$2,231,863	\$2,231,863
800980	LANDERS, WYNDALL STACY & CATHY L	\$2,202,624	\$2,202,624
673442	TEXAS NEW MEXICO POWER CO	\$2,055,200	\$2,055,200
666573	SOUTHWESTERN BELL TELEPHONE CO	\$1,967,280	\$1,967,280
431001	ROBAROSA CORP	\$2,559,755	\$1,751,460
799817	DUGAS RANCH, LLP	\$7,622,852	\$1,625,085
720877	ENTERPRISE TEXAS PIPELINE LP	\$1,425,620	\$1,425,620
740747	SDC OPTIONS LLC	\$1,404,173	\$1,404,173
723486	CHERON RENTALS LLC	\$1,251,174	\$1,251,174
633253	YOM & YI INC	\$1,241,226	\$1,241,226
93688	MACELROY, DEAN	\$1,384,244	\$1,220,047
302689	LIBERTY ASSOCIATES P/S	\$3,013,647	\$1,219,006
728940	BARNETT, JOHN D & SUSAN B	\$2,794,456	\$1,206,869
513682	KERN, PETER C	\$1,190,299	\$1,190,299

Average Residence Value Report for: 2012

7/21/2012 1:24:16PM
Totals Run Date: 7/21/2012

Category A and E

Entity	2011				2012			
	Count of HS Residences	Average Market	Average HS Exemption	Average Taxable	Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
APPRAISAL DISTRICT (CAD)	137,175	213,568	736	212,832	134,945	212,211	535	211,676
ARGYLE ISD (S01)	2,055	376,275	18,793	357,482	2,040	368,724	17,119	351,605
AUBREY ISD (S02)	2,274	155,577	15,824	139,753	2,250	153,946	15,780	138,166
BRIARWYCK PUBLIC IMPROV	196	278,108	85	278,023	229	272,817	27	272,790
CARROLLTON-FB ISD (S03)	9,318	165,405	15,261	150,144	9,060	160,386	15,060	145,326
CELINA ISD (S04)	69	67,885	16,862	51,023	67	69,055	15,545	53,510
CITY OF AUBREY (C01)	580	110,409	888	109,521	556	106,876	420	106,456
CITY OF CARROLLTON (C02)	15,931	194,754	39,143	155,611	15,600	191,047	38,223	152,824
CITY OF CELINA (C49)	1	40,713	0	40,713	1	39,439	0	39,439
CITY OF COPPELL (C21)	207	238,058	12,031	226,027	198	239,845	12,949	226,896
CITY OF CORINTH (C04)	5,277	183,410	286	183,124	5,128	181,098	112	180,986
CITY OF DALLAS (C20)	1,556	182,462	36,540	145,922	1,514	179,147	36,200	142,947
CITY OF DENTON (C05)	17,187	159,775	5,397	154,378	16,795	159,792	5,438	154,354
CITY OF FORT WORTH (C36)	1,859	156,260	31,211	125,049	1,890	150,410	29,992	120,418
CITY OF FRISCO (C32)	11,940	315,301	921	314,380	12,151	317,188	668	316,520
CITY OF HACKBERRY (C22)	97	81,153	4,074	77,079	90	76,614	559	76,055
CITY OF HIGHLAND VILLAGE (	4,453	281,793	797	280,996	4,352	280,190	547	279,643
CITY OF JUSTIN (C09)	816	145,428	504	144,924	785	142,080	268	141,812
CITY OF KRUGERVILLE (C18)	480	172,783	402	172,381	474	168,173	334	167,839
CITY OF KRUM (C10)	1,064	126,333	942	125,391	1,052	123,720	453	123,267
CITY OF LAKE DALLAS (C11)	1,475	126,607	487	126,120	1,422	122,912	343	122,569
CITY OF LAKEWOOD VILLAGE	162	306,552	3,621	302,931	163	295,840	3,817	292,023
CITY OF LEWISVILLE (C12)	13,233	158,839	793	158,046	12,777	154,080	355	153,725
CITY OF LEWISVILLE TIRZ NO	81	131,066	705	130,361	70	129,314	0	129,314
CITY OF OAK POINT (C24)	856	220,848	1,170	219,678	843	224,738	1,730	223,008
CITY OF PILOT POINT (C14)	768	112,526	980	111,546	733	109,603	530	109,073
CITY OF PLANO (C29)	1,621	433,093	88,209	344,884	1,594	417,412	84,166	333,246
CITY OF ROANOKE (C17)	977	159,414	32,796	126,618	958	164,866	33,762	131,104

CITY OF SANGER (C16)	1,203	109,364	231	109,595	154	571,964	4,938	567,026	139	105,780	566,583
CITY OF SOUTHLAKE (C37)	154	571,964	4,938	567,026	154	571,964	4,938	567,026	4,132	570,715	566,583
CITY OF THE COLONY (C03)	7,724	156,418	483	156,418	7,724	156,418	483	155,935	328	152,790	152,462
CLEARCREEK WATERSHED A	1,574	148,820	854	148,820	1,574	148,820	854	147,966	612	149,286	148,674
CORINTH MUD #1 (W07)	404	129,020	240	129,020	404	129,020	240	128,780	37	121,932	121,895
DENTON CO EMERGENCY SE	2,732	330,633	3,098	330,633	2,732	330,633	3,098	327,535	2,226	326,258	324,032
DENTON CO FWSD 1-B (W10)	604	408,501	62,352	408,501	604	408,501	62,352	346,149	60,414	397,123	336,709
DENTON CO FWSD 1-D (W12)	566	512,299	10,527	512,299	566	512,299	10,527	501,772	11,095	503,493	492,398
DENTON CO FWSD 1-E (W15)	652	365,594	7,431	365,594	652	365,594	7,431	358,163	7,015	347,421	340,406
DENTON CO FWSD 1-F (W31)	277	318,138	573	318,138	277	318,138	573	317,565	154	311,309	311,155
DENTON CO FWSD 11-A (W2)	729	159,857	272	159,857	729	159,857	272	159,585	128	156,022	155,894
DENTON CO FWSD 11-B (W2)	59	141,582	0	141,582	59	141,582	0	141,582	0	147,694	147,694
DENTON CO FWSD 4-A (W26)	262	163,649	22	163,649	262	163,649	22	163,627	118	152,400	152,282
DENTON CO FWSD 6 (W13)	1,568	289,057	338	289,057	1,568	289,057	338	288,719	604	288,069	287,465
DENTON CO FWSD 7 (W21)	418	344,091	206	344,091	418	344,091	206	343,885	468	343,657	343,189
DENTON CO FWSD 8-A (W18)	173	183,274	64	183,274	173	183,274	64	183,210	120	174,959	174,839
DENTON CO FWSD 8-B (W19)	588	137,324	29	137,324	588	137,324	29	137,295	272	137,628	137,356
DENTON CO FWSD 8-C (W24)	331	170,324	83	170,324	331	170,324	83	170,241	465	178,533	178,068
DENTON CO FWSD NO 10 (W)	978	150,353	189	150,353	978	150,353	189	150,164	610	149,180	148,570
DENTON CO LEVY IMP DIST (	404	220,790	44,325	220,790	404	220,790	44,325	176,465	44,465	219,374	174,909
DENTON CO MUD NO 4 (W22)	464	115,455	78	115,455	464	115,455	78	115,377	45	110,139	110,094
DENTON CO MUD NO 5 (W23)	102	127,843	49	127,843	102	127,843	49	127,794	0	117,237	117,237
DENTON CO RUD (RUD)	508	213,802	42,893	213,802	508	213,802	42,893	170,909	42,591	210,626	168,035
DENTON COUNTY (G01)	137,176	213,568	736	213,568	137,176	213,568	736	212,832	535	212,213	211,678
DENTON ISD (S05)	28,323	179,040	15,528	179,040	28,323	179,040	15,528	163,512	15,549	178,852	163,303
ERA ISD (S15)	1	32,703	15,000	32,703	1	32,703	15,000	17,703	15,000	32,998	17,998
FLOWER MOUND TIRZ NO 1 (	102	292,364	21,312	292,364	102	292,364	21,312	271,052	784	252,170	251,386
FRISCO ISD (S06)	11,800	284,514	15,834	284,514	11,800	284,514	15,834	268,680	15,516	288,026	272,510
HACKBERRY HIDDEN COVE P	262	163,649	22	163,649	262	163,649	22	163,627	118	152,400	152,282
KRUM ISD (S07)	1,938	135,191	16,170	135,191	1,938	135,191	16,170	119,021	15,531	133,331	117,800
LAKE DALLAS ISD (S08)	4,983	157,985	15,710	157,985	4,983	157,985	15,710	142,275	15,280	154,641	139,361
LEWISVILLE ISD (S09)	56,750	241,668	15,679	241,668	56,750	241,668	15,679	225,989	15,422	238,446	223,024
LITTLE ELM ISD (S10)	6,632	173,385	16,121	173,385	6,632	173,385	16,121	157,264	15,738	171,126	155,388
NORTHWEST ISD (S11)	7,492	201,996	15,770	201,996	7,492	201,996	15,770	186,226	15,778	206,329	190,551
OAK POINT WCID NO 1 (W27)	118	141,090	38	141,090	118	141,090	38	141,052	388	150,120	149,732
OAK POINT WCID NO 2 (W28)	71	145,696	247	145,696	71	145,696	247	145,449	22	140,446	140,424

PILOT POINT ISD (S12)	1,352	154,741	15,942	138,799	1,314	154,835	16,515	138,320
PONDER ISD (S13)	1,213	143,777	16,226	127,551	1,186	147,920	15,961	131,959
PROSPER ISD (S17)	130	159,770	15,538	144,232	124	164,554	18,169	146,385
PROVIDENCE VILLAGE WCID (	1,161	134,481	114	134,367	1,130	130,688	107	130,581
SANGER ISD (S14)	2,807	126,911	15,607	111,304	2,734	125,772	15,390	110,382
SLIDELL ISD (S16)	76	96,967	34,423	62,544	76	95,304	33,720	61,584
SPEEDWAY TIF NUMBER 1 (T	2	372,500	0	372,500	1	380,000	0	380,000
SPEEDWAY TIF NUMBER 2 (T	19	110,473	0	110,473	19	108,753	1,043	107,710
TOWN OF ARGYLE (C26)	874	338,984	7,774	331,210	866	331,518	7,124	324,394
TOWN OF BARTONVILLE (C3	424	405,862	6,435	399,427	406	396,660	2,783	393,877
TOWN OF COPPER CANYON (	402	325,750	8,633	317,117	392	324,106	7,902	316,204
TOWN OF DISH (C42)	54	160,967	1,816	159,151	61	181,785	2,341	179,444
TOWN OF DOUBLE OAK (C30)	896	333,205	1,585	331,620	894	327,233	495	326,738
TOWN OF FLOWER MOUND (	17,139	287,770	855	286,915	16,714	285,247	533	284,714
TOWN OF HICKORY CREEK (	975	190,154	1,650	188,504	943	185,187	766	184,421
TOWN OF LITTLE ELM (C13)	5,650	159,890	549	159,341	5,576	157,970	293	157,677
TOWN OF NORTHLAKE (C33)	200	236,157	638	235,519	196	240,495	792	239,703
TOWN OF PONDER (C15)	353	133,856	165	133,691	339	135,446	1,044	134,402
TOWN OF PROSPER (C48)	168	166,977	803	166,174	177	161,453	388	161,065
TOWN OF SHADY SHORES (	756	225,690	7,137	218,553	740	226,376	7,855	218,521
TOWN OF TROPHY CLUB (C	2,467	274,051	585	273,466	2,546	285,014	1,090	283,924
TOWN OF TROPHY CLUB PID N	300	373,920	718	373,202	425	377,021	1,051	375,970
TRIBUTE AT THE COLONY (X0	120	364,257	2,195	362,062	136	360,924	1,578	359,346
TROPHY CLUB MUD NO 1 (W	2,170	260,597	516	260,081	2,137	268,149	1,041	267,108
TROPHY CLUB PID NO 1 EMER	300	373,920	718	373,202	425	377,021	1,051	375,970

Note: The averages were computed by taking the number of Residences in Category A and E with a Homestead exemption, averaging their homesite value and subtracting the average exemption from it to arrive at the Average Taxable.

Average Residence Value Report for: 2012

7/21/2012 1:24:16PM
Totals Run Date: 7/21/2012

Category A Only

Entity	2011				2012			
	Count of HS Residences	Average Market	Average HS Exemption	Average Taxable	Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
APPRAISAL DISTRICT (CAD)	133,648	213,497	663	212,834	131,476	212,068	469	211,599
ARGYLE ISD (S01)	1,661	376,118	17,660	358,458	1,653	367,066	16,409	350,657
AUBREY ISD (S02)	1,906	149,261	15,641	133,620	1,886	147,183	15,589	131,594
BRIARWYCK PUBLIC IMPROV	196	278,108	85	278,023	229	272,817	27	272,790
CARROLLTON-FB ISD (S03)	9,318	165,405	15,261	150,144	9,060	160,386	15,060	145,326
CELINA ISD (S04)	46	51,000	16,001	34,999	45	51,446	15,253	36,193
CITY OF AUBREY (C01)	573	110,513	898	109,615	549	106,982	425	106,557
CITY OF CARROLLTON (C02)	15,931	194,754	39,143	155,611	15,600	191,047	38,223	152,824
CITY OF COPPELL (C21)	207	238,058	12,031	226,027	198	239,845	12,949	226,896
CITY OF CORINTH (C04)	5,255	183,513	285	183,228	5,107	181,155	108	181,047
CITY OF DALLAS (C20)	1,556	182,462	36,540	145,922	1,514	179,147	36,200	142,947
CITY OF DENTON (C05)	17,094	159,433	5,386	154,047	16,703	159,504	5,433	154,071
CITY OF FORT WORTH (C36)	1,856	156,341	31,185	125,156	1,889	150,433	29,997	120,436
CITY OF FRISCO (C32)	11,934	315,283	883	314,400	12,145	317,173	642	316,531
CITY OF HACKBERRY (C22)	95	80,222	3,662	76,560	88	75,633	555	75,078
CITY OF HIGHLAND VILLAGE (	4,447	281,870	766	281,104	4,347	280,134	531	279,603
CITY OF JUSTIN (C09)	810	145,656	508	145,148	779	142,301	270	142,031
CITY OF KRUGERVILLE (C18)	473	172,393	408	171,985	467	167,753	339	167,414
CITY OF KRUM (C10)	1,048	125,937	956	124,981	1,036	123,271	413	122,858
CITY OF LAKE DALLAS (C11)	1,473	126,471	488	125,983	1,420	122,764	343	122,421
CITY OF LAKEWOOD VILLAGE	162	306,552	3,621	302,931	163	295,840	3,817	292,023
CITY OF LEWISVILLE (C12)	13,226	158,811	757	158,054	12,770	154,046	317	153,729
CITY OF LEWISVILLE TIRZ NO	81	131,066	705	130,361	70	129,314	0	129,314
CITY OF OAK POINT (C24)	834	219,469	1,157	218,312	821	223,760	1,777	221,983
CITY OF PILOT POINT (C14)	746	111,356	967	110,389	712	108,311	542	107,769
CITY OF PLANO (C29)	1,619	430,474	87,691	342,783	1,592	414,729	83,635	331,094
CITY OF ROANOKE (C17)	975	159,413	32,742	126,671	957	164,856	33,761	131,095
CITY OF SANGER (C16)	1,242	109,311	232	109,079	1,195	105,426	140	105,286

CITY OF SOUTHLAKE (C37)	146	565,780	2,977	562,803	148	564,104	2,644	561,460
CITY OF THE COLONY (C03)	7,724	156,418	483	155,935	7,485	152,790	328	152,462
CLEARCREEK WATERSHED A	932	150,403	601	149,802	923	150,511	293	150,218
CORINTH MUD #1 (W07)	404	129,020	240	128,780	393	121,932	37	121,895
DENTON CO EMERGENCY SE	2,116	323,570	1,890	321,680	2,071	318,131	1,645	316,486
DENTON CO FWSD 1-B (W10)	604	408,501	62,352	346,149	596	397,123	60,414	336,709
DENTON CO FWSD 1-D (W12)	566	512,299	10,527	501,772	573	503,493	11,095	492,398
DENTON CO FWSD 1-E (W15)	652	365,594	7,431	358,163	664	347,421	7,015	340,406
DENTON CO FWSD 1-F (W31)	277	318,138	573	317,565	382	311,309	154	311,155
DENTON CO FWSD 11-A (W2)	729	159,857	272	159,585	769	156,022	128	155,894
DENTON CO FWSD 11-B (W2)	59	141,582	0	141,582	72	147,694	0	147,694
DENTON CO FWSD 4-A (W26)	262	163,649	22	163,627	307	152,400	118	152,282
DENTON CO FWSD 6 (W13)	1,568	289,057	338	288,719	1,536	288,069	604	287,465
DENTON CO FWSD 7 (W21)	418	344,091	206	343,885	489	343,657	468	343,189
DENTON CO FWSD 8-A (W18)	173	183,274	64	183,210	196	174,959	120	174,839
DENTON CO FWSD 8-B (W19)	588	137,324	29	137,295	570	137,628	272	137,356
DENTON CO FWSD 8-C (W24)	331	170,324	83	170,241	365	178,533	465	178,068
DENTON CO FWSD NO 10 (W	978	150,353	189	150,164	931	149,180	610	148,570
DENTON CO LEVY IMP DIST (	404	220,790	44,325	176,465	387	219,374	44,465	174,909
DENTON CO MUD NO 4 (W22)	464	115,455	78	115,377	453	110,139	45	110,094
DENTON CO MUD NO 5 (W23)	102	127,843	49	127,794	99	117,237	0	117,237
DENTON CO RUD (RUD)	508	213,802	42,893	170,909	491	210,626	42,591	168,035
DENTON COUNTY (G01)	133,647	213,498	663	212,835	131,478	212,071	469	211,602
DENTON ISD (S05)	27,746	178,061	15,486	162,575	27,226	177,794	15,515	162,279
FLOWER MOUND TIRZ NO 1 (	98	295,298	22,182	273,116	93	253,088	818	252,270
FRISCO ISD (S06)	11,788	284,549	15,790	268,759	11,953	288,068	15,489	272,579
HACKBERRY HIDDEN COVE P	262	163,649	22	163,627	307	152,400	118	152,282
KRUM ISD (S07)	1,509	129,025	16,002	113,023	1,482	126,730	15,365	111,365
LAKE DALLAS ISD (S08)	4,950	157,290	15,679	141,611	4,802	153,840	15,217	138,623
LEWISVILLE ISD (S09)	56,563	240,947	15,643	225,304	55,245	237,694	15,375	222,319
LITTLE ELM ISD (S10)	6,600	172,804	16,115	156,689	6,656	170,643	15,741	154,902
NORTHWEST ISD (S11)	7,270	202,895	15,647	187,248	7,313	207,273	15,725	191,548
OAK POINT WCID NO 1 (W27)	118	141,090	38	141,052	122	150,120	388	149,732
OAK POINT WCID NO 2 (W28)	71	145,696	247	145,449	73	140,446	22	140,424
PILOT POINT ISD (S12)	998	141,527	15,918	125,609	959	140,134	15,960	124,174
PONDER ISD (S13)	956	136,507	16,000	119,507	931	139,313	15,911	123,402

PROSPER ISD (S17)	112	164,439	15,267	149,172	107	170,739	18,623	152,116
PROVIDENCE VILLAGE WCID (	1,161	134,481	114	134,367	1,130	130,688	107	130,581
SANGER ISD (S14)	2,238	123,962	15,355	108,607	2,172	122,256	15,171	107,085
SLIDELL ISD (S16)	22	69,262	29,957	39,305	22	67,199	28,196	39,003
SPEEDWAY TIF NUMBER 1 (T	2	372,500	0	372,500	1	380,000	0	380,000
SPEEDWAY TIF NUMBER 2 (T	19	110,473	0	110,473	19	108,753	1,043	107,710
TOWN OF ARGYLE (C26)	693	319,495	6,739	312,756	685	311,520	6,357	305,163
TOWN OF BARTONVILLE (C3	295	400,882	2,416	398,466	283	385,493	1,523	383,970
TOWN OF COPPER CANYON (	311	314,735	7,856	306,879	305	312,589	7,743	304,846
TOWN OF DISH (C42)	40	172,954	1,580	171,374	48	192,851	1,726	191,125
TOWN OF DOUBLE OAK (C30)	879	333,567	1,615	331,952	876	326,559	504	326,055
TOWN OF FLOWER MOUND (	17,029	286,402	796	285,606	16,607	283,753	418	283,335
TOWN OF HICKORY CREEK (	961	187,182	1,529	185,653	931	181,665	474	181,191
TOWN OF LITTLE ELM (C13)	5,632	159,922	527	159,395	5,558	158,036	286	157,750
TOWN OF NORTHLAKE (C33)	153	245,313	443	244,870	149	252,348	814	251,534
TOWN OF PONDER (C15)	344	133,453	158	133,295	330	135,058	1,073	133,985
TOWN OF PROSPER (C48)	158	165,300	4	165,296	167	160,146	148	159,998
TOWN OF SHADY SHORES (	735	227,654	6,910	220,744	721	227,821	7,653	220,168
TOWN OF TROPHY CLUB (C	2,467	274,051	585	273,466	2,546	285,014	1,090	283,924
TOWN OF TROPHY CLUB PID N	300	373,920	718	373,202	425	377,021	1,051	375,970
TRIBUTE AT THE COLONY (X0	120	364,257	2,195	362,062	136	360,924	1,578	359,346
TROPHY CLUB MUD NO 1 (W	2,170	260,597	516	260,081	2,137	268,149	1,041	267,108
TROPHY CLUB PID NO 1 EMER	300	373,920	718	373,202	425	377,021	1,051	375,970

Note: The averages were computed by taking the number of Residences in Category A with a Homestead exemption, averaging their homestead value and subtracting the average exemption from it to arrive at the Average Taxable.

TAX ROLL

AUBREY ISD
ANALYSIS OF 2012-13 PROPERTY TAX ROLL
(100%) Collection Rate Applied

Description	2011-12		2012-13		Amount		Percent Increase
	Certified		Certified		Increase		
Total Roll (Freeze Adjusted)	\$	518,501,366.00	\$	523,390,093.00	\$	4,888,727.00	0.9%
Collection Rate		100.00%		100.00%			
Net Roll	\$	518,501,366.00	\$	523,390,093.00	\$	4,888,727.00	0.9%

TAX RATES

Category	2005-06	2006-07	2007-08	2008-09	2011-12	2012-13	Increase (Decrease)	% Increase (Decrease)
Operating	1.50000	1.37000	1.04000	1.04000	1.04000	1.04000	\$ -	0.00%
Debt Service	0.33880	0.29663	0.35729	0.44560	0.50000	0.50000	\$ -	0.00%
Total Tax Rate	1.83880	1.66663	1.39729	1.48560	1.54000	1.54000	\$ -	0.00%

SECTION III

*NOTICE OF
BUDGET/TAX RATE HEARING*

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The AUBREY ISD will hold a public meeting at 6:30 PM 08/22/2012 in Board House 421 Tisdell Lane Aubrey, TX 76227. **The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.**

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax	\$1.040000 /\$100 (Proposed rate for maintenance and operations)
School Debt Service Tax Approved by Local Voters	\$0.500000 /\$100 (Proposed rate to pay bonded indebtedness)

Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories:

Maintenance and operations	% (increase) or	-1.110000% (decrease)
Debt service	% (increase) or	-10.210000% (decrease)
Total expenditures	% (increase) or	-2.960000% (decrease)

Total Appraised Value and Total Taxable Value (as calculated under section 26.04, Tax Code)

	Preceding Tax Year	Current Tax Year
Total appraised value* of all property	\$679,928,918	\$685,454,915
Total appraised value* of new property**	\$16,257,870	\$17,225,156
Total taxable value*** of all property	\$574,567,556	\$523,390,093
Total taxable value*** of new property**	\$16,173,386	\$17,146,091

* "Appraised value" is the amount shown on the appraisal roll and defined by Section 1.04(8), Tax Code.

** "New property" is defined by Section 26.012(17), Tax Code.

*** "Taxable value" is defined by Section 1.04(10), Tax Code.

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness: \$52,483,496

* Outstanding principal

Comparison of Proposed Rates with Last Year's Rates

	<u>Maintenance & Operations</u>	<u>Interest & Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
Last Year's Rate	\$1.040000	\$0.500000*	\$1.540000	\$4,824	\$4,032
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$1.078610	\$0.559020*	\$1.637630	\$5,021	\$4,070
Proposed Rate	\$1.040000	\$0.500000*	\$1.540000	\$4,887	\$3,880

* The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

Comparison of Proposed Levy with Last Year's Levy on Average Residence

Last Year This Year

Average Market Value of Residences	\$155,577	\$153,946
Average Taxable Value of Residences	\$139,753	\$138,166
Last Year's Rate Versus Proposed Rate per \$100 Value	\$1.540000	\$1.540000
Taxes Due on Average Residence	\$2,152.19	\$2,127.75
Increase (Decrease) in Taxes	\$0.00	\$-24.44

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

Notice of Rollback Rate: The highest tax rate the district can adopt before requiring voter approval at an election is 1.575117. This election will be automatically held if the district adopts a rate in excess of the rollback rate of 1.575117.

Fund Balances

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment:

Maintenance and Operations Fund Balance(s)	\$6,000,000
Interest & Sinking Fund Balance(s)	\$921,000

SECTION IV

2012-2013

PAYROLL AND TAX RATE

PAYROLL AND TAX RATE ANALYSIS

1. A one (1%) percent salary/benefit increase costs approximately \$78,943 or approximately a \$.015 tax rate increase per one (1%) salary/benefit increase.
2. A \$0.01 increase or decrease in the tax rate generates or reduces revenue approximately \$52,390 at 100.0% collection rate.



AUBREY INDEPENDENT SCHOOL DISTRICT

415 Tisdell Street
Aubrey, Texas 76227
(940) 668-0060
Fax (940) 365-2627

ORDINANCE SETTING TAX RATE

August 22, 2012

On this date, we, the Board of Trustees of the Aubrey Independent School District, hereby levy or set the tax rate on \$100 valuation for the District for the tax year 2012 at a total tax rate of \$ 1.54, to be assessed and collected by the duly specified assessor and collector as follows:

\$1.04 for the purpose of maintenance and operation, and

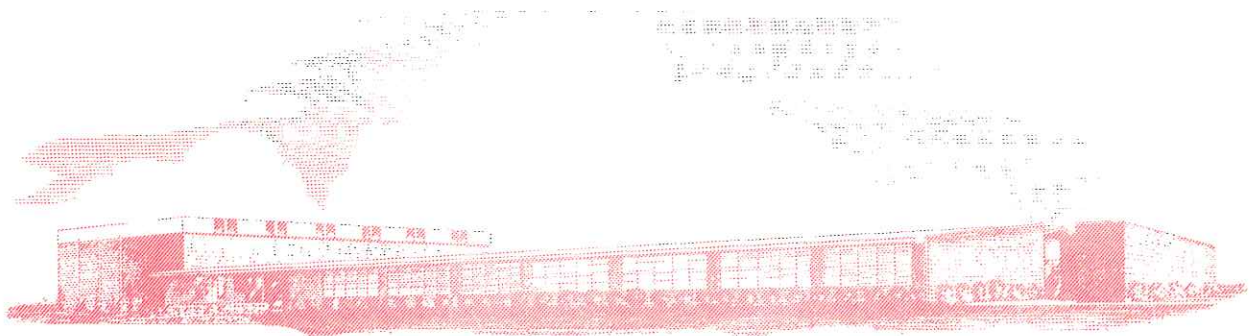
\$ 0.50 for the purpose of payment of principal and interest on debts.

Such taxes are to be assessed and collected by the tax officials designated by the District.

IN CERTIFICATION THERE OF:

Signed: _____
President

Attest: _____
Secretary



SECTION V

ANALYSIS OF

2012-2013 BUDGET

INSTRUCTION

ANALYSIS OF GENERAL OPERATING FUND 2012-13 BUDGET (By Function)

FUNCTION 11 (INSTRUCTION)	2011-12 Budget	2012-13 Budget	Increase (Decrease)	% Increase (Decrease)	Reason For Increase or Decrease
6100 Payroll Costs	\$ 6,922,264.00	\$ 7,234,329.00	\$ 312,065.00	4.5%	Added 5 new positions plus, added 7 teachers back in budget due to lose of education funds grant, dec. staff incentive by 120,000, didn't budget extra teachers in case of growth
6200 Contracted Svcs.	285,180.00	241,440.00	(43,740.00)	-15.3%	deleted SRO services
6300 Supplies	423,000.00	345,450.00	(77,550.00)	-18.3%	cut replacement computers 100,000
6400 Other Oper. costs	75,550.00	73,070.00	(2,480.00)	-3.3%	based on need and prior use
6600 Capital Outlay	-	-	-		
TOTAL FUNCTION 11	\$ 7,705,994.00	\$ 7,894,289.00	\$ 188,295.00	2.4%	

INSTRUCTIONAL RESOURCES

**ANALYSIS OF GENERAL OPERATING FUND
2012-13 BUDGET
(By Function)**

FUNCTION 12 (INSTRUCTIONAL RESOURC.)	2011-12 Budget	2012-13 Budget	Increase (Decrease)	% Increase (Decrease)	Reason For Increase or Decrease
6100 Payroll Costs	\$ 226,703.00	\$ 224,001.00	\$ (2,702.00)	-1.2%	1 person dropped health ins.
6200 Contracted Svcs.	26,700.00	46,054.00	19,354.00	72.5%	inc. copies, databases, crate consultant fees, web hosting costs
6300 Supplies	60,400.00	80,100.00	19,700.00	32.6%	inc.edu. System license for compliance.
6400 Other Oper. costs	2,400.00	2,400.00	-	0.0%	
6600 Capital Outlay	-	-	-		
TOTAL FUNCTION 12	\$ 316,203.00	\$ 352,555.00	\$ 36,352.00	11.5%	

CURRICULUM AND STAFF DEVELOPMENT

**ANALYSIS OF GENERAL OPERATING FUND
2012-13 BUDGET
(By Function)**

FUNCTION 13 (CURRIC./STAFF DEV.)	2011-12 Budget	2012-13 Budget	Increase (Decrease)	% Increase (Decrease)	Reason For Increase or Decrease
6100 Payroll Costs	\$ 45,936.00	\$ 67,137.00	\$ 21,201.00	46.2%	due to pay raise and dec. in federal funds.
6200 Contracted Svcs.	2,000.00	5,000.00	3,000.00	150.0%	Guest speakers for teacher inservice
6300 Supplies	11,100.00	11,100.00	-	0.0%	
6400 Other Oper. costs	47,550.00	45,300.00	(2,250.00)	-4.7%	Moved money to 6299
6600 Capital Outlay	-	-	-	0.0%	
TOTAL FUNCTION 13	\$ 106,586.00	\$ 128,537.00	\$ 21,951.00	20.6%	

SCHOOL LEADERSHIP

ANALYSIS OF GENERAL OPERATING FUND
2012-13 BUDGET
(By Function)

FUNCTION 23 (SCHOOL LEADERSHIP)	2011-12 Budget	2012-13 Budget	Increase (Decrease)	% Increase (Decrease)	Reason For Increase or Decrease
6100 Payroll Costs	\$ 880,978.00	\$ 1,034,587.00	\$ 153,609.00	17.4%	added K. Wright salary; part d. Hellman salary; pay raises to principals
6200 Contracted Svcs.	25,365.00	24,715.00	(650.00)	-2.6%	moved to function 41 by esc
6300 Supplies	14,000.00	14,000.00	-	0.0%	
6400 Other Oper. costs	10,550.00	10,050.00	(500.00)	-4.7%	cost reduction
6600 Capital Outlay	-	-	-	0.0%	
TOTAL FUNCTION 23	\$ 930,893.00	\$ 1,083,352.00	\$ 152,459.00	16.4%	

GUIDANCE AND COUNSELING

**ANALYSIS OF GENERAL OPERATING FUND
2012-13 BUDGET
(By Function)**

FUNCTION 31 (GUID. AND COUNS.)	2011-12 Budget	2012-13 Budget	Increase (Decrease)	% Increase (Decrease)	Reason For Increase or Decrease
6100 Payroll Costs	\$ 259,188.00	\$ 260,530.00	\$ 1,342.00	0.5%	pay raises
6200 Contracted Svcs.	3,025.00	3,125.00	100.00	3.3%	inc. AP testing
6300 Supplies	12,750.00	12,850.00	100.00	0.8%	more students
6400 Other Oper. costs	4,850.00	4,850.00	-	0.0%	
6600 Capital Outlay	-	-	-	0.0%	
TOTAL FUNCTION 31	\$ 279,813.00	\$ 281,355.00	\$ 1,542.00	0.6%	

HEALTH SERVICES

**ANALYSIS OF GENERAL OPERATING FUND
2012-13 BUDGET
(By Function)**

FUNCTION 33 (HEALTH SRVS.)	2011-12 Budget	2012-13 Budget	Increase (Decrease)	% Increase (Decrease)	Reason For Increase or Decrease
6100 Payroll Costs	\$ 134,174.00	\$ 137,065.00	\$ 2,891.00	2.2%	salary inc.
6200 Contracted Srvs.	320.00	280.00	(40.00)	-12.5%	cost reduction
6300 Supplies	10,750.00	11,050.00	300.00	2.8%	more students
6400 Other Oper. costs	2,200.00	2,200.00	-	0.0%	
6600 Capital Outlay	-	-	-	0.0%	
TOTAL FUNCTION 33	\$ 147,444.00	\$ 150,595.00	\$ 3,151.00	2.1%	

STUDENT TRANSPORTATION

**ANALYSIS OF GENERAL OPERATING FUND
2012-13 BUDGET
(By Function)**

FUNCTION 34 (STUDENT TRANS.)	2011-12 Budget	2012-13 Budget	Increase (Decrease)	% Increase (Decrease)	Reason For Increase or Decrease
6100 Payroll Costs	\$ 69,043.00	\$ 48,500.00	\$ (20,543.00)	-29.8%	Need for sp edu; bus aides dec.
6200 Contracted Svcs.	543,000.00	548,000.00	5,000.00	0.9%	New bus route
6300 Supplies	88,000.00	97,000.00	9,000.00	10.2%	Gas prices increasing
6400 Other Oper. costs	3,500.00	3,300.00	(200.00)	-5.7%	dec. auto ins.
6600 Capital Outlay	-	-	-	0.0%	
TOTAL FUNCTION 34	\$ 703,543.00	\$ 696,800.00	\$ (6,743.00)	-1.0%	

CO-CURRICULAR

ANALYSIS OF GENERAL OPERATING FUND
2012-13 BUDGET
(By Function)

FUNCTION 36 (CO-CURRIC.)	2011-12 Budget	2012-13 Budget	Increase (Decrease)	% Increase (Decrease)	Reason For Increase or Decrease
6100 Payroll Costs	\$ 330,776.00	\$ 267,779.00	\$ (62,997.00)	-19.0%	GA left, part of hellman salary in VP
6200 Contracted Svcs.	32,205.00	47,205.00	15,000.00	46.6%	inc. in officials cost
6300 Supplies	65,850.00	66,850.00	1,000.00	1.5%	inc. band supplies
6400 Other Oper. costs	68,250.00	76,170.00	7,920.00	11.6%	catastrophic ins. inc., UIL district fees inc.
6600 Capital Outlay	-	-	-	0.0%	
TOTAL FUNCTION 36	\$ 497,081.00	\$ 458,004.00	\$ (39,077.00)	-7.9%	

GENERAL ADMINISTRATION

**ANALYSIS OF GENERAL OPERATING FUND
2012-13 BUDGET
(By Function)**

FUNCTION 41 (GENERAL ADM.)	2011-12 Budget	2012-13 Budget	Increase (Decrease)	% Increase (Decrease)	Reason For Increase or Decrease
6100 Payroll Costs	\$ 114,600.00	\$ 121,311.00	\$ 6,711.00	5.9%	increased from part-time to full-time central office secretary position
6200 Contracted Svcs.	305,967.00	315,680.00	9,713.00	3.2%	inc. lawyer cost due to expenses
6300 Supplies	12,000.00	10,000.00	(2,000.00)	-16.7%	cost reduction
6400 Other Oper. costs	45,250.00	44,800.00	(450.00)	-1.0%	cost reduction
6600 Capital Outlay	-	-	-	0.0%	
TOTAL FUNCTION 41	\$ 477,817.00	\$ 491,791.00	\$ 13,974.00	2.9%	

PLANT MAINTENANCE AND OPERATION

**ANALYSIS OF GENERAL OPERATING FUND
2012-13 BUDGET
(By Function)**

FUNCTION 51 (PLANT MAINT & OPER.)	2011-12 Budget	2012-13 Budget	Increase (Decrease)	% Increase (Decrease)	Reason For Increase or Decrease
6100 Payroll Costs	\$ 111,665.00	\$ 117,746.00	\$ 6,081.00	5.4%	salary raises
6200 Contracted Svcs.	1,435,365.00	1,327,850.00	(107,515.00)	-7.5%	budgeted less in utilities due to energy saving measures
6300 Supplies	110,750.00	136,750.00	26,000.00	23.5%	increased maintenance supplies for all 5 campuses
6400 Other Oper. costs	82,900.00	81,101.00	(1,799.00)	-2.2%	cost reduction
6600 Capital Outlay	-	-	-	0.0%	
TOTAL FUNCTION 51	\$ 1,740,680.00	\$ 1,663,447.00	\$ (77,233.00)	-4.4%	

FACILITIES ACQUISITION AND CONSTRUCTION

**ANALYSIS OF GENERAL OPERATING FUND
2012-13 BUDGET
(By Function)**

FUNCTION 81 (FACIL. ACQ. & CONSTR.)	2011-12 Budget	2012-13 Budget	Increase (Decrease)	% Increase (Decrease)	Reason For Increase or Decrease
6100 Payroll Costs	\$ -	\$ -	\$ -	0.0%	
6200 Contracted Srvs.	3,000.00	3,000.00	-	0.0%	
6300 Supplies	-	-	-	0.0%	
6400 Other Oper. costs	-	-	-	0.0%	
6500 Long Term Debt	-	-	-	0.0%	
6600 Capital Outlay	142,132.00	5,000.00	(137,132.00)	-96.5%	due to decrease in state funds
TOTAL FUNCTION 81	\$ 145,132.00	\$ 8,000.00	\$ (137,132.00)	-94.5%	

SHARED SERVICES

ANALYSIS OF GENERAL OPERATING FUND
2012-13 BUDGET
(By Function)

FUNCTION 93 (SHARED SRVS.)	2011-12 Budget	2012-13 Budget	Increase (Decrease)	% Increase (Decrease)	Reason For Increase or Decrease
6100 Payroll Costs	\$ -	\$ -	-	0.0%	
6200 Contracted Srvs.	-	-	-	0.0%	
6300 Supplies	-	-	-	0.0%	
6400 Other Oper. costs	540,000.00	528,000.00	(12,000.00)	-2.2%	less enrollment in costly programs
6600 Capital Outlay	-	-	-	0.0%	
TOTAL FUNCTION 93	\$ 540,000.00	\$ 528,000.00	\$ (12,000.00)	-2.2%	

RECAP 11-12

AUBREY INDEPENDENT SCHOOL DISTRICT
Recap of FY 2012-13 General Operating Budget

Description	11 Instruction	12 Instr. Resource.	13 Curr./Staff Dev.	23 Sch. Lead.	31 Guid. & Couns.	33 Health Svcs.	34 Stud. Trans.	36 Co-Curric.	41 Gen. Adm.	51 Plant M & O	81 Facil. Ac. & Constr.	93 Shared Svcs.	Total Fund	% Total
6100 - Payroll Costs	\$ 7,234,329.00	\$ 224,001.00	\$ 67,137.00	\$ 1,034,387.00	\$ 260,530.00	\$ 137,065.00	\$ 48,500.00	\$ 267,779.00	\$ 121,311.00	\$ 117,746.00	\$ -	\$ -	\$ 9,512,985.00	69.3%
6200 - Contracted Svcs.	\$ 241,440.00	\$ 46,054.00	\$ 5,000.00	\$ 24,715.00	\$ 3,125.00	\$ 280.00	\$ 548,000.00	\$ 47,205.00	\$ 315,680.00	\$ 1,327,850.00	\$ 3,000.00	\$ -	\$ 2,362,349.00	18.7%
6300 - Supplies	\$ 345,450.00	\$ 80,100.00	\$ 11,100.00	\$ 14,000.00	\$ 12,850.00	\$ 11,050.00	\$ 97,000.00	\$ 66,850.00	\$ 10,000.00	\$ 136,750.00	\$ -	\$ -	\$ 785,150.00	5.7%
6400 - Travel/Other	\$ 73,070.00	\$ 2,400.00	\$ 45,300.00	\$ 10,050.00	\$ 4,850.00	\$ 2,200.00	\$ 3,300.00	\$ 76,170.00	\$ 44,800.00	\$ 81,101.00	\$ -	\$ 528,000.00	\$ 871,241.00	6.3%
6500 - Long Term Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
6600 - Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ 5,000.00	0.0%
TOTAL FUND	\$ 7,894,289.00	\$ 352,555.00	\$ 128,537.00	\$ 1,083,352.00	\$ 281,355.00	\$ 150,595.00	\$ 696,800.00	\$ 458,004.00	\$ 491,791.00	\$ 1,663,447.00	\$ 8,000.00	\$ 528,000.00	\$ 13,736,725.00	100.0%
% Total	57.5%	2.6%	0.9%	7.9%	2.0%	1.1%	5.1%	3.3%	3.6%	12.1%	0.1%	3.8%	\$ 13,736,725.00	100.0%

RECAP 10-11

AUBREY INDEPENDENT SCHOOL DISTRICT
Recap of FY 2011-12 General Operating Budget

Description	11 Instruction	12 Instr. Resourc.	13 Curr./Staff Dev.	23 Sch. Lead.	31 Guid. & Couns.	33 Health Svcs.	34 Stud. Trans.	36 Co-Currict.	41 Gen. Adm.	51 Plant M & O	81 Facil. Ac. & Constr.	83 Shared Svcs.	Total Fund	% Total
6100 - Payroll Costs	\$ 6,922,284.00	\$ 226,703.00	\$ 45,936.00	\$ 880,978.00	\$ 259,188.00	\$ 134,174.00	\$ 69,043.00	\$ 330,776.00	\$ 114,600.00	\$ 111,665.00	\$ -	\$ -	\$ 9,095,327.00	66.9%
6200 - Contracted Svcs.	\$ 285,180.00	\$ 26,700.00	\$ 2,000.00	\$ 25,365.00	\$ 3,025.00	\$ 320.00	\$ 543,000.00	\$ 32,205.00	\$ 305,967.00	\$ 1,435,365.00	\$ 3,000.00	\$ -	\$ 2,662,127.00	19.6%
6300 - Supplies	\$ 423,000.00	\$ 60,400.00	\$ 11,100.00	\$ 14,000.00	\$ 12,750.00	\$ 10,750.00	\$ 88,000.00	\$ 65,850.00	\$ 12,000.00	\$ 110,750.00	\$ -	\$ -	\$ 808,600.00	5.9%
6400 - Travel/Other	\$ 75,550.00	\$ 2,400.00	\$ 47,550.00	\$ 10,550.00	\$ 4,850.00	\$ 2,200.00	\$ 3,500.00	\$ 68,250.00	\$ 45,250.00	\$ 82,900.00	\$ -	\$ 540,000.00	\$ 883,000.00	6.5%
6500 - Long Term Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 142,132.00	\$ -	\$ 142,132.00	1.0%
6600 - Capital Outlay	\$ 7,705,994.00	\$ 346,203.00	\$ 106,586.00	\$ 930,893.00	\$ 279,813.00	\$ 147,444.00	\$ 703,543.00	\$ 497,081.00	\$ 477,817.00	\$ 1,740,680.00	\$ 145,152.00	\$ 540,000.00	\$ 13,591,186.00	100.0%
TOTAL FUND														
% Total	56.7%	2.3%	0.8%	6.8%	2.1%	1.1%	5.2%	3.7%	3.5%	12.8%	1.1%	4.0%	100.0%	

ALL FUNCTIONS

ANALYSIS OF GENERAL OPERATING FUND
2012-13 BUDGET
(By Object)

ALL OBJECTS	2011-12 Budget	2012-13 Budget	Increase (Decrease)	% Increase (Decrease)	Reason For Increase or Decrease
6100 Payroll Costs	\$ 9,095,327.00	\$ 9,512,985.00	\$ 417,658.00	4.6%	
6200 Contracted Srvs.	2,662,127.00	2,562,349.00	(99,778.00)	-3.7%	
6300 Supplies	808,600.00	785,150.00	(23,450.00)	-2.9%	
6400 Other Oper. costs	883,000.00	871,241.00	(11,759.00)	-1.3%	
6600 Capital Outlay	142,132.00	5,000.00	(137,132.00)	-96.5%	
TOTAL ALL FUNCTIONS	\$ 13,591,186.00	\$ 13,736,725.00	\$ 145,539.00	1.1%	

DEBT SERVICES

ANALYSIS OF DEBT SERVICE FUND
2012-13 BUDGET
(By Function)

FUNCTION 71 (DEBT SERVICE)	2011-12 Budget	2012-13 Budget	Increase (Decrease)	% Increase (Decrease)	Reason For Increase or Decrease
6100 Payroll Costs	\$ -	\$ -	-	0.0%	
6200 Contracted Svcs.	-	-	-	0.0%	
6300 Supplies	-	-	-	0.0%	
6400 Other Oper. costs	-	-	-	0.0%	
6500 Debt Service	3,468,440.00	3,178,390.00	(290,050.00)	-8.4%	refinanced bonds
6600 Capital Outlay	-	-	-	0.0%	
TOTAL FUNCTION 71	\$ 3,468,440.00	\$ 3,178,390.00	\$ (290,050.00)	-8.4%	

FOOD SERVICES

ANALYSIS OF FOOD SERVICE FUND

2012-13 BUDGET

(By Function)

FUNCTION 35 (FOOD SERVICE)	2011-12 Budget	2012-13 Budget	Increase (Decrease)	% Increase (Decrease)	Reason For Increase or Decrease
6100 Payroll Costs	\$ 275,409.00	\$ 259,481.00	\$ (15,928.00)	-5.8%	added 1st year employees and part time personnel
6200 Contracted Svcs.	6,500.00	6,250.00	(250.00)	-3.8%	cost reduction
6300 Supplies	275,037.00	321,500.00	46,463.00	16.9%	rising food prices
6400 Other Oper. costs	800.00	500.00	(300.00)	-37.5%	cost reduction
6600 Capital Outlay	-	-	-	0.0%	
TOTAL FUNCTION 35	\$ 557,746.00	\$ 587,731.00	\$ 29,985.00	5.4%	

OPERATING REVENUE

COMPARISON OF 2011-12 PROJECTED OPERATING FUND REVENUE BUDGET
TO
2012-13

DESCRIPTION	2011-12 Budget	2012-13 Budget	Increase (Decrease)	% Increase (Decrease)	Reason For Increase or Decrease
Current Taxes	\$ 5,250,000.00	\$ 5,800,000.00	\$ 550,000.00	10.5%	inc. property values
Delinquent Taxes	227,000.00	300,000.00	73,000.00	32.2%	
Other Local Revenue	92,050.00	130,568.00	38,518.00	41.8%	due to inc. in shares money
State Funds	8,007,136.00	7,396,157.00	(610,979.00)	-7.6%	due to inc. in local taxes and state cuts
Federal Funds	15,000.00	110,000.00	95,000.00	633.3%	inc. in special edu. Refunds due to higher number of special needs
Other Sources	-	-	-	0.0%	
Total Operating Revenue	\$ 13,591,186.00	\$ 13,736,725.00	\$ 145,539.00	1.1%	

DEBT SERVICE REVENUE

COMPARISON OF 2011-12 PROJECTED DEBT SERVICE FUND REVENUE BUDGET
TO
2012-13 BUDGET

DESCRIPTION	2011-12 Budget	2012-13 Budget	Increase (Decrease)	% Increase (Decrease)	Reason For Increase or Decrease
Current Taxes	\$ 2,500,000.00	\$ 2,850,000.00	\$ 350,000.00	14.0%	
Delinquent Taxes	100,000.00	-	(100,000.00)	-100.0%	
Other Local Revenue	27,000.00	76,644.00	49,644.00	183.9%	
State Funds	307,575.00	251,746.00	(55,829.00)	-18.2%	
Other Sources(capitalized interest)	533,865.00	-	(533,865.00)	0.0%	
Total Operating Revenue	\$ 3,468,440.00	\$ 3,178,390.00	\$ (290,050.00)	-8.4%	

FOOD SERVICE REVENUE

COMPARISON OF 2011-12 PROJECTED FOOD SERVICE FUND REVENUE BUDGET
TO
2012-13 BUDGET

DESCRIPTION	2011-12 Budget	2012-13 Budget	Increase (Decrease)	% Increase (Decrease)	Reason For Increase or Decrease
Local Revenue	\$ 280,246.00	\$ 261,973.00	(18,273.00)	-6.5%	based on last years revenue
State Revenue	20,500.00	16,709.00	(3,791.00)	-18.5%	TRS on behalf payment dec.
Federal Revenue	257,000.00	309,049.00	52,049.00	20.3%	Inc. free and reduced population
Total Food Service Revenue	\$ 557,746.00	\$ 587,731.00	\$ 29,985.00	5.4%	

SECTION VI

WEBPAGE NOTICE

Web Budget Summary

Function	2011-12			2012-13			ACTUAL			PROJECTED		
	Budget			Budget			Increase or Decrease	% Increase/Decrease	Per Pupil 10-11/ADA1782	Per Pupil 10-11/ADA 1700	% Increase/Decrease	
Function 11 Instruction	\$ 7,705,994.00		\$ 7,894,289.00	\$ 188,295.00	2.4%	\$ 4,798.25	\$ 4,816.53	0.38%				
Function 12 Instructional Resource	\$ 316,203.00		\$ 352,555.00	\$ 36,352.00	11.5%	\$ 196.89	\$ 215.10	9.25%				
Function 13 Curric-Staff Development	\$ 106,586.00		\$ 128,537.00	\$ 21,951.00	20.6%	\$ 66.37	\$ 78.42	18.17%				
Function 23 School Leadership	\$ 930,893.00		\$ 1,083,352.00	\$ 152,459.00	16.4%	\$ 579.63	\$ 660.98	14.03%				
Function 31 Guidance & Counselor	\$ 279,813.00		\$ 281,355.00	\$ 1,542.00	0.6%	\$ 174.23	\$ 171.66	-1.47%				
Function 33 Health Services	\$ 147,444.00		\$ 150,595.00	\$ 3,151.00	2.1%	\$ 91.81	\$ 91.88	0.08%				
Function 34 Student Transportation	\$ 703,543.00		\$ 696,800.00	\$ (6,743.00)	-1.0%	\$ 438.07	\$ 425.14	-2.95%				
Function 36 Co-Curric	\$ 497,081.00		\$ 458,004.00	\$ (39,077.00)	-7.9%	\$ 309.51	\$ 279.44	-9.72%				
Function 41 General Admin	\$ 477,817.00		\$ 491,791.00	\$ 13,974.00	2.9%	\$ 297.52	\$ 300.06	0.85%				
Function 51 Plant Maint & Oper	\$ 1,740,680.00		\$ 1,663,447.00	\$ (77,233.00)	-4.4%	\$ 1,083.86	\$ 1,014.92	-6.36%				
Function 81 Facil. Acq. & Constr.	\$ 145,132.00		\$ 8,000.00	\$ (137,132.00)	-94.5%	\$ 90.37	\$ 4.88	-94.60%				
Function 93 Shared Svcs.	\$ 540,000.00		\$ 528,000.00	\$ (12,000.00)	-2.2%	\$ 336.24	\$ 322.15	-4.19%				
Total Budget All Functions	\$ 13,591,186.00		\$ 13,736,725.00	\$ 145,539.00	1.1%	\$ 8,462.76	\$ 8,381.16	-0.96%				
FUND 599												
Debt Service Fund	\$ 3,468,440.00		\$ 3,178,390.00	\$ (290,050.00)	-8.4%	\$ 2,159.68	\$ 1,939.23	-10.21%				
FUND 240												
Function 35 Food Service	\$ 557,746.00		\$ 587,731.00	\$ 29,985.00	5.4%	\$ 347.29	\$ 358.59	3.25%				
TOTAL ALL FUNCTIONS	\$ 17,059,626.00		\$ 16,915,115.00	\$ (144,511.00)	-0.8%	\$ 10,622.43	\$ 10,320.39	-2.84%				

APPENDIX A

*DISTRICT GENERATED STATE
FUNDING ESTIMATES*

2012-2013

The format of the following Summary of Finances report mirrors (for the most part) the report generated by TEA. "LPE" data is not on this report.

SB 1: 11-12 : 14-15

Release 8
8/5/2012

2012-13 Summary of Finances
AUBREY ISD
061-907

Funding Elements		From
Students		Date Entry
1.	Refined Average Daily Attendance (ADA)	1,817.000
2.	Regular Program ADA (Line 1 - Line 3 - Line 4) (Link to Detail Report)	1,676.856
3.	Special Education FTEs (Link to Detail Report)	40.144
4.	Career & Technology FTEs	100.000
5.	Advanced Career & Technology FTEs	0.000
6.	High School ADA	490.000
7.	Weighted ADA (WADA) (Link to Detail Report)	2,380.857
8.	Prior Year Refined ADA	1,803.609
9.	Texas School for the Blind and Visually Impaired ADA	0.000
10.	Texas School for the Deaf ADA	0.000
Staff		
11.	Full-time Staff (not MSS)	68
12.	Part-time Staff (not MSS)	2
Property Values		
13.	2012 (current tax year) Locally Certified Property Value	Not Needed
14.	2011 (prior tax year) State Certified Property Value ("T2" value)	560,049,574
Tax Rates and Collections		
15.	2005 Adopted M&O Tax Rate	1.5000
16.	2012 (current tax year) Compressed M&O Tax Rate	1.0000
17.	Average Tax Collection Rate	Not Needed
18.	2012-13 (current tax year) M&O Tax Rate	1.0400
19.	2012-13 (current school year) M&O Tax Collections (Link to Detail Report)	\$6,100,000
20.	2012-13 (current school year) I&S Tax Collections	\$2,900,000
21.	2012-13 Total Tax Collections	\$9,000,000
22.	2012-13 (current school year) Total Tax Levy	\$9,000,000
Funding Components		
23.	Adjusted Allotment (Link to Detail Report)	\$5,555
24.	Revenue at Compressed Rate (RACR) per WADA	\$5,164
25.	Cost of Education Index (CEI)	1.080
26.	Adjusted CEI	1.108
27.	Per Capita Rate	\$373.878

Tier I Allotments		
Program Intent Codes - Allotments		
28.	11-Regular Program Allotment	\$9,128,636
29.	23-Special Education Adjusted Allotment (Spend 52% of Amount)	\$1,104,140
30.	22-Career & Technology Allotment (Spend 58% of Amount)	\$749,925
31.	21-Gifted & Talented Adjusted Allotment (Spend 55% of Amount)	\$60,290
32.	24-Compensatory Education Allotment (Spend 52% of Amount)	\$666,600
33.	25-Bilingual Education Allotment (Spend 52% of Amount)	\$45,551
34.	11-Public Education Grant	\$0
35.	99-New Instructional Facilities Allotment (NIFA)	\$0
36.	99-Transportation Allotment	\$140,056
37.	31-High School Allotment	\$134,750
38.	Total Cost of Tier I (Link to Tier I Detail Report)	\$12,029,948
39.	Less: Local Fund Assignment	\$5,600,496
40.	State Share of Tier I	\$6,429,453
41.	Per Capita Distribution from the Available School Fund (ASF)	\$674,330
42.	Greater of State Share of Tier I or (ASF+NIFA+HS)	\$6,429,453
43.	Tier II (Link to Tier II Detail Report)	\$363,517
44.	Other Programs (Link to Detail Report)	\$34,500
45.	Less: Total Available School Fund (\$373.878 * Prior Year ADA)	(\$674,330)
46.	Total FSP Operating Fund	\$6,153,140
State Aid by Funding Source		
Fund Code/Object Code - Funding Source		
47.	199/5812 - Foundation School Fund	\$6,153,140
48.	199/5811 - Available School Fund	\$674,330
49.	599/5829 - EDA (Link to Detail Report)	\$220,111
50.	599/5829 - Instructional Facilities Allotment (Bonds) (Link to Detail Report)	\$31,636
51.	599/5829 - Instructional Facilities Allotment (Lease Purchase) (See Link Above)	\$0
52.	TOTAL 2012-13 FSP/ASF STATE AID	\$7,079,217

ADDITIONAL INFO:

SUMMARY OF TOTAL STATE/LOCAL M&O REVENUE:	
M&O Rev From State (no Fund 599) (includes TIF & tuition reimbursement, if applicable)	\$6,827,470
M&O Rev From Local Taxes (net of recapture and up to compressed rate)	\$5,865,385
M&O Rev From Local Taxes (for first \$.06 above compressed rate; no recapture)	\$234,615
M&O Rev From Local Taxes (net of recapture for pennies beyond compressed rate + \$.06)	\$0
2012-13 TOTAL STATE/LOCAL M&O REVENUE	\$12,927,470
Less: Credit Balance Due State (See Foundation School Fund balance above)	\$0
2012-13 NET TOTAL STATE/LOCAL M&O REVENUE	\$12,927,470

Budget Summary Report for AUBREY ISD

2011 - 12 Actual Budget			
		Aggregate Expenditures	Per Pupil Expenditures
Instruction			
11	Instruction	\$7,705,994	\$4,274
12	Instructional Resources, Media Services	\$316,203	\$175
13	Curriculum Development & Staff Development	\$106,586	\$59
95	Payment to Juvenile Justice AEP	\$0	\$0
	Total:	\$8,128,783	\$4,508
Instructional Support			
21	Instructional Leadership	\$0	\$0
23	School Leadership	\$930,893	\$516
31	Guidance & Counseling, Evaluation	\$279,813	\$155
32	Social Work Services	\$0	\$0
33	Health Services	\$147,444	\$82
36	Co-curricular/ Extra-curricular Activities	\$497,081	\$276
	Total	\$1,855,231	\$1,029
Central Administration			
41	General Administration	\$477,817	\$265
District Operations			
51	Plant Maintenance & Operations	\$1,740,680	\$965
52	Security and Monitoring	\$0	\$0
53	Data Processing	\$0	\$0
34	Student Transportation	\$703,543	\$390
35	Food Services	\$557,746	\$309
	Total:	\$3,001,969	\$1,665
Debt Service			
71	Debt Service	\$3,468,440	\$1,924
Other			
61	Community Service	\$0	\$0
81	Facilities Acquisition and Construction	\$145,132	\$80
91	Contracted Instructional Services Between Public schools	\$0	\$0
92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0
93	Payments to Fiscal Agents for Shared Service Arrangements	\$540,000	\$300
97	Payments to Tax Increment Funds	\$0	\$0
99	Inter-government charges not Defined in Other codes	\$0	\$0
	Total:	\$685,132	\$380

2012 - 13 "Proposed" Budget			
		Aggregate Expenditures	Per Pupil Expenditures
Instruction			
11	Instruction	\$7,837,207	\$4,313
12	Instructional Resources, Media Services	\$350,578	\$193
13	Curriculum Development & Staff Development	\$126,887	\$70
95	Payment to Juvenile Justice AEP	\$0	\$0
	Total:	\$8,314,672	\$4,576
Instructional Support			
21	Instructional Leadership	\$0	\$0
23	School Leadership	\$1,052,727	\$579
31	Guidance & Counseling, Evaluation	\$279,355	\$154
32	Social Work Services	\$0	\$0
33	Health Services	\$150,395	\$83
36	Co-curricular/ Extra-curricular Activities	\$484,967	\$267
	Total	\$1,967,444	\$1,083
Central Administration			
41	General Administration	\$491,791	\$271
District Operations			
51	Plant Maintenance & Operations	\$1,628,825	\$896
52	Security and Monitoring	\$0	\$0
53	Data Processing	\$0	\$0
34	Student Transportation	\$693,800	\$382
35	Food Services	\$586,799	\$323
	Total:	\$2,909,424	\$1,601
Debt Service			
71	Debt Service	\$3,178,390	\$1,749
Other			
61	Community Service	\$0	\$0
81	Facilities Acquisition and Construction	\$80,037	\$44
91	Contracted Instructional Services Between Public schools	\$0	\$0
92	Incremental Cost Associated with Chapter 41 School Districts	\$0	\$0
93	Payments to Fiscal Agents for Shared Service Arrangements	\$540,000	\$297
97	Payments to Tax Increment Funds	\$0	\$0
99	Inter-government charges not Defined in Other codes	\$0	\$0
	Total:	\$620,037	\$341

**Adopted Budget for
Date Adopted by Board:**

**AUBREY ISD
August 22, 2012**

Revenue:		
5700	Local and Intermediate Sources	\$6,213,100
5800	State Program Revenues	\$7,363,469
	Total Revenues	\$17,502,846

Expenditures:		
11	Instruction	\$7,894,289
12	Instructional Resources, Media	\$352,555
13	Curriculum Development & Staff	\$128,537
21	Instructional Leadership	\$0
23	School Leadership	\$1,083,352
31	Guidance & Counseling, Evaluation	\$281,355
32	Social Work Services	\$0
33	Health Services	\$150,595
34	Student Transportation	\$696,800
35	Food Services	\$587,731
36	Co-curricular/ Extra-curricular	\$458,004
41	General Administration	\$491,791
51	Plant Maintenance & Operations	\$1,663,447
52	Security and Monitoring	\$0
53	Data Processing	\$0
61	Community Service	\$0
71	Debt Service	\$3,178,390
81	Facilities Acquisition and	\$8,000
91	Contracted Instructional Services	\$0
92	Incremental Cost Associated with	\$0
93	Payments to Fiscal Agents for Shared	\$528,000
94	Payments to Other Schools	\$0
95	Payments to Juvenile Justice AEP	\$0
96	Payments to Charter Schools	\$0
97	Payments to TIF	\$0
99	Inter-government charges not Defined	\$0
	Total Adopted Expenditure Budget	\$17,502,846.00
	Difference in Revenue/Expenditures	\$0.00