

# *AUBREY INDEPENDENT SCHOOL DISTRICT*

## *BOARD OF TRUSTEES*

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Dr. James Monaco  
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Mr. Jeff Mulkey  
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Aubrey High School  
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Aubrey Middle School  
Dean of Students  
Brockett Elementary School  
Monaco Elementary School

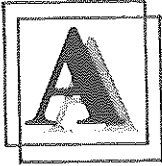
*AUBREY ISD*

*LETTER OF TRANSMITTAL*

*MISSION STATEMENT*

*BOARD GOALS*

*EXECUTIVE SUMMARY*



# AUBREY INDEPENDENT SCHOOL DISTRICT

James A. Monaco  
Superintendent

415 Tisdell Street  
Aubrey, Texas 76227  
(940) 365-2721  
Fax (940) 365-2042

August 11, 2010

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 2010-11 budget as presented on August 25, 2010. The total operating budget has increased by \$187,205 from \$13,407,023 in 2009-10 to \$13,594,228 in 2010-11. This represents a increase of 1.4%. The total debt service budget has increased by \$89,999 from \$3,176,441 in 2009-10 to \$3,266,440 in 2010-11. This represents a 2.8% increase. The operating tax rate available to fund this budget under state law is \$1.0400. The M&O effective tax rate is \$1.0794 or an increase of \$0...0394 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.

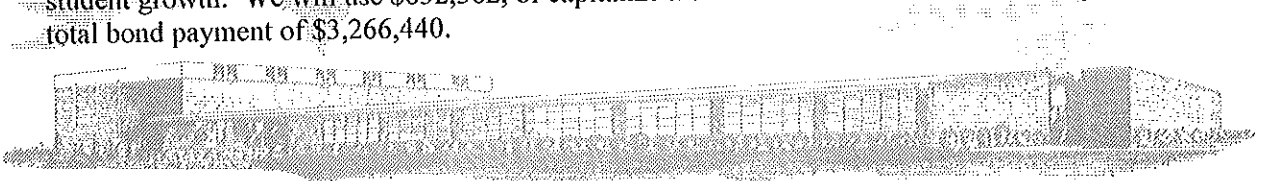
The certified tax base for the Aubrey ISD has increased. The certified tax base in 2009-10 was \$526,694,070. This compares with the 2010-11 certified tax base of \$502,760,729. This reflects a decrease of \$23,933,341 in the tax base or a decrease of 4.5 %.

Teacher salaries in our area are among the highest in Texas, especially salaries for new teachers. There are several districts in Region 11, close to AISD, with starting salaries in excess of \$40,000 for 2010-11. The competition for teachers is fierce and aggressive and salary schedules continue to put pressure on all districts. The teacher salary schedule proposed includes an entry salary of \$40,000. The budget also includes a cost model which demonstrates a \$1,000 pay raise or a 3.3% pay increase for all job families.

Again, 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 \$254,030 or a increase of 1.9% from \$13,340,198 in 2009-10 to \$13,594,228 in 2010-11. 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 decreased from \$2,625,498 in 2009-10 to \$2,513,804 in 2010-11. This represents a 7.7% decrease in local tax revenue or \$201,172. The state share of the district bond payment has increased from \$106,698 in 2009-10 to \$120,334 in 2010-11. This represents an increase of 12.5% or \$13,366. This increase in state aide is due to student growth. We will use \$632,302, of capitalize interest from the bond sales to complete the total bond payment of \$3,266,440.



Also included for your review is the food service budget. The food service expenditure budget has increased from \$509,821 in 2009-10 to \$528,273 in 2010-11. This is an increase of \$18,452 or 3.6%.

The food service revenue budget reflects an increase of 1.3 % or \$6,949. The revenue budget is an estimation based on last year's results and an increase in free and reduced lunches, which will increase federal revenues. The cafeteria staff will actively seek applications from people who meet the federal guidelines for this breakfast and lunch reimbursement program. The food service budget revenue has increased from \$521,324 in 2009-10 to \$528,273 in 2010-11

This year the food service budget reflects a balanced budget.

This adopted budget for the 2010-11 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,

A handwritten signature in cursive script, appearing to read "J. Monaco".

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 2010-11 BUDGETS

### General Operating Fund

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

Projected revenues	\$13,594,228
Projected expenditures	\$13,594,228
Projected surplus (deficit)	\$ 0

### Debt Service Fund

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	\$2,634,138
Projected expenditures	\$3,266,440
Project surplus (deficit)	\$ (632,302) capitalized interest

### Food Service Fund

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	\$528,273
Projected expenditures	\$528,273
Project surplus (deficit)	\$ 0

# *SECTION 1*

## *KEY ISSUES ADDRESSED IN 2010-11 BUDGET*

## **KEY ISSUES ADDRESSED IN THE 2010-11 BUDGET**

### **EMPLOYEE COMPENSATION**

Employee compensation was addressed. The compensation proposal for 2010-11 was \$1,000 for all full time employees. The total cost for this pay increase model is approximately \$224,000, a 2.8% increase to the salary budget

The teacher salary schedule includes an increase in starting pay for new teachers from \$39,200 to \$40,000 for 10-months and increased entry rates for all other district jobs. As you know, some Region 11 districts boast the highest teacher salaries in Texas, especially for newer teachers. Aubrey ISD is very near or adjacent to districts with starting salaries well in excess of \$40,000. Competition for the best teachers, newer ones and those with experience, is fierce. The district has committed to a salary schedule that provides competitive salaries for teachers at all experience levels. Professional staff received a pay increase of 2.4%.

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

### **INSTRUCTIONAL/ADMINISTRATIVE STAFFING**

We added a first, fifth, and special education teacher at Monaco Elementary.  
We added a social study position at the high school.

### **FOOD SERVICE MANAGEMENT**

We want to have a balance budget in Food Service Management. This year we did not raised meal prices. Because of the economic times, we will aggressively seek more free and reduced lunch applications. This will help ensure that our students get a minimum of one nutritious meal per day.

### **INSTRUCTIONAL/ADMINISTRATIVE BUDGETS**

Through careful considerations, the supply budget did not change significantly; however, when student growth is considered, teachers will be receiving less supply money per student. This was done to help support increases in salary for all employees.



## *SECTION II*


# *TAX REVENUE/ROLLBACK ANALYSIS*

CERTIFICATION OF 2010 APPRAISAL RECORDS

July 16, 2010

"I, Joe Rogers, 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."

  
\_\_\_\_\_  
JOE ROGERS, CHIEF APPRAISER  
DENTON CENTRAL APPRAISAL DISTRICT

  
\_\_\_\_\_  
BEATRICE CHAMBERS  
NOTARY PUBLIC  
EXPIRES: 02-08-2011



APPRAISAL REVIEW BOARD

DENTON COUNTY, TEXAS

ORDER APPROVING APPRAISAL RECORDS  
FOR 2010

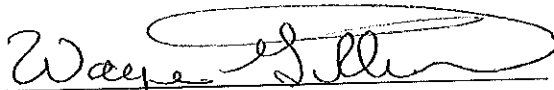
On July 16, the Appraisal Review Board of Denton County, Texas, met to approve the appraisal records for tax year 2010.

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 16, 2010

A handwritten signature in cursive script, reading "Wayne Gillum", is written over a horizontal line. The signature is enclosed in a large, hand-drawn oval.

Wayne Gillum

VICE-CHAIRPERSON APPRAISAL REVIEW BOARD

# 2010 CERTIFIED TOTALS

S02 - AUBREY ISD  
ARB Approved Totals

Property Count: 5,231

Land		Value			
Homesite:		110,616,732			
Non Homesite:		113,161,387			
Ag Market:		389,068,861			
Timber Market:		0	Total Land	(+) 612,846,960	
Improvement		Value			
Homesite:		335,818,787			
Non Homesite:		38,821,685	Total Improvements	(+) 374,640,472	
Non Real		Count	Value		
Personal Property:	316		44,583,077		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+) 44,583,077
			Market Value	=	1,032,070,509
Ag		Non Exempt	Exempt		
Total Productivity Market:	389,068,861		0	Productivity Loss	(-) 387,078,583
Ag Use:	1,990,298		0	Appraised Value	= 644,991,946
Timber Use:	0		0		
Productivity Loss:	387,078,563		0	Homestead Cap	(-) 1,464,095
			Assessed Value	=	643,527,851

Exemption	Count	Local	State	Total		
DP	39	0	385,446	385,446		
DPS	1	0	10,000	10,000		
DV1	13	0	72,000	72,000		
DV2	5	0	37,500	37,500		
DV3	1	0	10,000	10,000		
DV4	23	0	164,778	164,778		
DV4S	5	0	58,546	58,546		
DVHS	12	0	1,508,647	1,508,647		
EX	168	0	55,558,424	55,558,424		
EX366	25	0	4,315	4,315		
HS	2,179	0	32,664,094	32,664,094		
OV65	412	0	4,098,323	4,098,323		
OV65S	50	0	492,301	492,301		
PC	1	1,064,530	0	1,064,530	Total Exemptions	(-) 96,128,904
					Net Taxable	= 547,398,947

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	4,877,836	3,807,320	50,957.90	55,583.38	35		
DPS	70,527	45,527	701.12	711.17	1		
OV65	58,898,089	47,235,530	526,284.55	542,924.06	432		
Total	63,846,452	51,088,377	577,943.57	599,218.61	468	Freeze Taxable	(-) 51,088,377
Tax Rate 1.540000							
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
OV65	772,340	722,340	340,090	382,250	2		
Total	772,340	722,340	340,090	382,250	2	Transfer Adjustment	(-) 382,250
					Freeze Adjusted Taxable	=	495,928,320

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 8,215,239.70 = 495,928,320 \* (1.540000 / 100) + 577,943.57

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DENTON County

**2010 CERTIFIED TOTALS**

As of Certification

Property Count: 5,231

S02 - AUBREY ISD  
ARB Approved Totals

7/17/2010

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Tax Increment Finance Value:  
Tax Increment Finance Levy:

0  
0.00

**2010 CERTIFIED TOTALS**

Property Count: 49

S02 - AUBREY ISD  
Under ARB Review Totals

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Land		Value			
Homesite:		215,245			
Non Homesite:		3,393,623			
Ag Market:		1,988,024			
Timber Market:		0	Total Land	(+) 5,596,892	
Improvement		Value			
Homesite:		786,006			
Non Homesite:		3,470,566	Total Improvements	(+) 4,256,572	
Non Real		Count	Value		
Personal Property:	6		477,942		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+) 477,942
			Market Value	=	10,331,406
Ag	Non Exempt	Exempt			
Total Productivity Market:	1,988,024	0			
Ag Use:	20,077	0	Productivity Loss	(-)	1,967,947
Timber Use:	0	0	Appraised Value	=	8,363,459
Productivity Loss:	1,967,947	0			
			Homestead Cap	(-)	0
			Assessed Value	=	8,363,459

Exemption	Count	Local	State	Total		
DP	1	0	10,000	10,000		
EX	3	0	1,299,206	1,299,206		
HS	8	0	120,000	120,000		
OV65	2	0	20,000	20,000		
OV65S	1	0	7,579	7,579		
PC	1	13,506	0	13,506	Total Exemptions	(-) 1,470,291
					Net Taxable	= 6,893,168

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
OV65	37,060	12,060	185.72	2,060.97	1		
Total	37,060	12,060	185.72	2,060.97	1	Freeze Taxable	(-) 12,060
Tax Rate	1.540000						
Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
DP	169,687	144,687	117,015	27,672	1		
OV65	114,005	66,426	45,399	21,027	2		
Total	283,692	211,113	162,414	48,699	3	Transfer Adjustment	(-) 48,699
					Freeze Adjusted Taxable	=	6,832,409

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 105,404.82 = 6,832,409 \* (1.540000 / 100) + 185.72

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

**2010 CERTIFIED TOTALS**

S02 - AUBREY ISD  
Grand Totals

Property Count: 5,280

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Land		Value			
Homesite:		110,831,977			
Non Homesite:		116,554,990			
Ag Market:		391,056,885			
Timber Market:		0	<b>Total Land</b>	(+) 618,443,852	
Improvement		Value			
Homesite:		336,604,793			
Non Homesite:		42,292,251	<b>Total Improvements</b>	(+) 378,897,044	
Non Real		Count	Value		
Personal Property:	322		45,061,019		
Mineral Property:	0		0		
Autos:	0		0	<b>Total Non Real</b>	(+) 45,061,019
			<b>Market Value</b>	=	1,042,401,915
Ag	Non Exempt	Exempt			
Total Productivity Market:	391,056,885	0			
Ag Use:	2,010,375	0	<b>Productivity Loss</b>	(-) 389,046,510	
Timber Use:	0	0	<b>Appraised Value</b>	=	653,355,405
Productivity Loss:	389,046,510	0			
			<b>Homestead Cap</b>	(-) 1,464,095	
			<b>Assessed Value</b>	=	651,891,310

Exemption	Count	Local	State	Total		
DP	40	0	395,446	395,446		
DPS	1	0	10,000	10,000		
DV1	13	0	72,000	72,000		
DV2	5	0	37,500	37,500		
DV3	1	0	10,000	10,000		
DV4	23	0	164,778	164,778		
DV4S	5	0	58,546	58,546		
DVHS	12	0	1,508,647	1,508,647		
EX	171	0	56,857,630	56,857,630		
EX366	25	0	4,315	4,315		
HS	2,187	0	32,784,094	32,784,094		
OV65	414	0	4,118,323	4,118,323		
OV65S	51	0	499,880	499,880		
PC	2	1,078,036	0	1,078,036	<b>Total Exemptions</b>	(-) 97,599,195
					<b>Net Taxable</b>	= 554,292,115

Freeze	Assessed	Taxable	Actual Tax	Celling	Count		
DP	4,877,836	3,807,320	50,957.90	55,583.38	35		
DPS	70,527	45,527	701.12	711.17	1		
OV65	58,935,149	47,247,590	526,470.27	544,985.03	433		
Total	63,883,512	51,100,437	578,129.29	601,279.58	469	<b>Freeze Taxable</b>	(-) 51,100,437
Tax Rate	1.540000						

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count		
DP	169,687	144,687	117,015	27,672	1		
OV65	886,345	788,766	385,489	403,277	4		
Total	1,056,032	933,453	502,504	430,949	5	<b>Transfer Adjustment</b>	(-) 430,949
					<b>Freeze Adjusted Taxable</b>	=	502,760,729

DENTON County

**2010 CERTIFIED TOTALS**

As of Certification

Property Count: 5,280

S02 - AUBREY ISD  
Grand Totals

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APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
8,320,644.52 = 502,760,729 \* (1.540000 / 100) + 578,129.29

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



**2010 CERTIFIED TOTALS**

Property Count: 5,231

S02 - AUBREY ISD  
ARB Approved Totals

7/17/2010

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**State Category Breakdown**

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	2,632		\$7,131,977	\$355,031,040
B	MULTIFAMILY RESIDENCE	47		\$598,451	\$5,399,999
C	VACANT LOT	370		\$0	\$15,351,194
D1	QUALIFIED AG LAND	1,017	21,576.4101	\$0	\$389,068,861
D2	NON-QUALIFIED LAND	150	1,168.6130	\$0	\$19,280,127
E	FARM OR RANCH IMPROVEMENT	635		\$1,000,804	\$108,365,929
F1	COMMERCIAL REAL PROPERTY	118		\$961,486	\$27,413,819
F2	INDUSTRIAL REAL PROPERTY	2		\$0	\$1,651,614
J2	GAS DISTRIBUTION SYSTEM	2		\$0	\$282,906
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	7		\$0	\$3,138,690
J4	TELEPHONE COMPANY (INCLUDING CO-O	19		\$0	\$4,745,773
J5	RAILROAD	4		\$0	\$2,092,400
J6	PIPELAND COMPANY	5		\$0	\$19,768,940
J7	CABLE TELEVISION COMPANY	4		\$0	\$105,140
J8	OTHER TYPE OF UTILITY	4		\$0	\$210,454
L1	COMMERCIAL PERSONAL PROPERTY	249		\$8,500	\$14,411,170
L2	INDUSTRIAL PERSONAL PROPERTY	5		\$0	\$407,867
M1	TANGIBLE OTHER PERSONAL, MOBILE HO	39		\$30,415	\$651,165
O	RESIDENTIAL INVENTORY	447		\$162,144	\$9,129,807
S	SPECIAL INVENTORY TAX	1		\$0	\$875
X	TOTALLY EXEMPT PROPERTY	192		\$637,957	\$55,562,739
	<b>Totals</b>		<b>22,745.0231</b>	<b>\$10,531,734</b>	<b>\$1,032,070,509</b>

**2010 CERTIFIED TOTALS**

Property Count: 49

S02 - AUBREY ISD  
Under ARB Review Totals

7/17/2010

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**State Category Breakdown**

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	4		\$0	\$404,084
B	MULTIFAMILY RESIDENCE	2		\$0	\$494,181
C	VACANT LOT	5		\$0	\$185,520
D1	QUALIFIED AG LAND	7	289.4080	\$0	\$1,988,024
D2	NON-QUALIFIED LAND	6	28.8730	\$0	\$421,797
E	FARM OR RANCH IMPROVEMENT	6		\$14,554	\$273,374
F1	COMMERCIAL REAL PROPERTY	18		\$0	\$4,764,699
L1	COMMERCIAL PERSONAL PROPERTY	6		\$0	\$477,942
M1	TANGIBLE OTHER PERSONAL, MOBILE HO	1		\$0	\$22,579
X	TOTALLY EXEMPT PROPERTY	3		\$0	\$1,299,208
	<b>Totals</b>		<b>318.2810</b>	<b>\$14,554</b>	<b>\$10,331,406</b>

**2010 CERTIFIED TOTALS**

Property Count: 5,280

S02 - AUBREY ISD  
Grand Totals

7/17/2010

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**State Category Breakdown**

State Code	Description	Count	Acres	New Value Market	Market Value
A	SINGLE FAMILY RESIDENCE	2,636		\$7,131,977	\$355,435,124
B	MULTIFAMILY RESIDENCE	49		\$598,451	\$5,894,180
C	VACANT LOT	375		\$0	\$15,538,714
D1	QUALIFIED AG LAND	1,024	21,865.8181	\$0	\$391,056,885
D2	NON-QUALIFIED LAND	156	1,197.4860	\$0	\$19,701,924
E	FARM OR RANCH IMPROVEMENT	641		\$1,015,358	\$108,639,303
F1	COMMERCIAL REAL PROPERTY	136		\$961,486	\$32,178,518
F2	INDUSTRIAL REAL PROPERTY	2		\$0	\$1,651,614
J2	GAS DISTRIBUTION SYSTEM	2		\$0	\$282,906
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	7		\$0	\$3,138,690
J4	TELEPHONE COMPANY (INCLUDING CO-O	19		\$0	\$4,745,773
J5	RAILROAD	4		\$0	\$2,092,400
J6	PIPELAND COMPANY	5		\$0	\$19,768,940
J7	CABLE TELEVISION COMPANY	4		\$0	\$105,140
J8	OTHER TYPE OF UTILITY	4		\$0	\$210,454
L1	COMMERCIAL PERSONAL PROPERTY	255		\$8,500	\$14,889,112
L2	INDUSTRIAL PERSONAL PROPERTY	5		\$0	\$407,867
M1	TANGIBLE OTHER PERSONAL, MOBILE HO	40		\$30,415	\$673,744
O	RESIDENTIAL INVENTORY	447		\$162,144	\$9,129,807
S	SPECIAL INVENTORY TAX	1		\$0	\$875
X	TOTALLY EXEMPT PROPERTY	195		\$637,957	\$56,861,945
	<b>Totals</b>		<b>23,083.3041</b>	<b>\$10,546,288</b>	<b>\$1,042,401,915</b>

## 2010 CERTIFIED TOTALS

Property Count: 5,231

S02 - AUBREY ISD  
ARB Approved Totals

7/17/2010

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## CAD State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A011	BUILDER HOME PLANS - REFERENCE ONL	67		\$0	\$0
A1	REAL, RESIDENTIAL, SINGLE-FAMILY	2,508		\$7,017,458	\$351,521,244
A2	REAL, RESIDENTIAL, MOBILE HOME	70		\$114,519	\$3,509,796
B1	REAL, RESIDENTIAL, APARTMENTS	3		\$0	\$1,112,144
B2	REAL, RESIDENTIAL, DUPLEXES	44		\$598,451	\$4,287,855
C1	REAL, VACANT PLATTED RESIDENTIAL L	218		\$0	\$7,482,717
C2	COMMERCIAL VACANT LOT	58		\$0	\$5,437,321
C3	REAL VACANT OUTSIDE CITY	94		\$0	\$2,431,156
D1	REAL, ACREAGE, RANGELAND	1,017	21,576.4101	\$0	\$389,068,861
D2	NON AG USE ACREAGE	150	1,168.8130	\$0	\$19,280,127
E1	REAL, FARM/RANCH, HOUSE	612		\$995,241	\$105,862,171
E3	MOBILE HOMES OVER 5 ACRES	71		\$5,563	\$2,503,758
F1	REAL COMMERCIAL	118		\$961,486	\$27,413,819
F2	REAL, Industrial	2		\$0	\$1,651,614
J2	REAL & TANGIBLE PERSONAL, UTILITIES, I	2		\$0	\$282,906
J3	REAL & TANGIBLE PERSONAL, UTILITIES, I	7		\$0	\$3,138,690
J4	REAL & TANGIBLE PERSONAL, UTILITIES, I	19		\$0	\$4,745,773
J5	REAL & TANGIBLE PERSONAL, UTILITIES, I	4		\$0	\$2,092,400
J6	REAL & TANGIBLE PERSONAL, UTILITIES, I	5		\$0	\$19,768,940
J7	REAL & TANGIBLE PERSONAL, UTILITIES, I	4		\$0	\$105,140
J8	REAL & TANGIBLE PERSONAL, UTILITIES, I	4		\$0	\$210,454
L1	TANGIBLE, PERSONAL PROPERTY, COMM	160		\$8,500	\$12,939,712
L2	TANGIBLE, PERSONAL PROPERTY, INDUS	5		\$0	\$407,867
L3	Bpp Tangible Commercial Leasing	89		\$0	\$1,471,458
M3	MOBILE HOMES	39		\$30,415	\$651,165
OA1	Residential Single Family (under 5 Acres)	12		\$162,144	\$589,416
OC1	Vacant Platted Lots/tracts Inventor	103		\$0	\$1,600,000
OC2	Vacant Commercial Lots - Inventory	4		\$0	\$411,093
OC3	Vacant Lot/outside City	336		\$0	\$6,529,298
S	SPECIAL INVENTORY	1		\$0	\$875
X		192		\$637,957	\$55,562,739
	Totals		22,745.0231	\$10,531,734	\$1,032,070,509

**2010 CERTIFIED TOTALS**

Property Count: 49

S02 - AUBREY ISD  
Under ARB Review Totals

7/17/2010

1:05:41PM

**CAD State Category Breakdown**

State Code	Description	Count	Acres	New Value Market	Market Value
A1	REAL, RESIDENTIAL, SINGLE-FAMILY	4		\$0	\$404,084
B1	REAL, RESIDENTIAL, APARTMENTS	2		\$0	\$494,181
C2	COMMERCIAL VACANT LOT	5		\$0	\$185,520
D1	REAL, ACREAGE, RANGELAND	7	289.4080	\$0	\$1,988,024
D2	NON AG USE ACREAGE	6	28.8730	\$0	\$421,797
E1	REAL, FARM/RANCH, HOUSE	6		\$14,554	\$249,033
E3	MOBILE HOMES OVER 5 ACRES	2		\$0	\$24,341
F1	REAL COMMERCIAL	18		\$0	\$4,764,699
L1	TANGIBLE, PERSONAL PROPERTY, COMM	5		\$0	\$429,876
L3	Bpp Tangible Commercial Leasing	1		\$0	\$48,066
M3	MOBILE HOMES	1		\$0	\$22,579
X		3		\$0	\$1,299,206
	<b>Totals</b>		<b>318.2810</b>	<b>\$14,554</b>	<b>\$10,331,406</b>

## 2010 CERTIFIED TOTALS

Property Count: 5,280

S02 - AUBREY ISD  
Grand Totals

7/17/2010

1:05:41PM

## CAD State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value
A011	BUILDER HOME PLANS - REFERENCE ONL	67		\$0	\$0
A1	REAL, RESIDENTIAL, SINGLE-FAMILY	2,512		\$7,017,458	\$351,925,328
A2	REAL, RESIDENTIAL, MOBILE HOME	70		\$114,519	\$3,509,796
B1	REAL, RESIDENTIAL, APARTMENTS	5		\$0	\$1,606,325
B2	REAL, RESIDENTIAL, DUPLEXES	44		\$598,451	\$4,287,855
C1	REAL, VACANT PLATTED RESIDENTIAL L	218		\$0	\$7,482,717
C2	COMMERCIAL VACANT LOT	63		\$0	\$5,822,841
C3	REAL VACANT OUTSIDE CITY	94		\$0	\$2,431,156
D1	REAL, ACREAGE, RANGELAND	1,024	21,865.8181	\$0	\$391,056,885
D2	NON AG USE ACREAGE	156	1,197.4860	\$0	\$19,701,924
E1	REAL, FARM/RANCH, HOUSE	618		\$1,009,795	\$106,111,204
E3	MOBILE HOMES OVER 5 ACRES	73		\$5,563	\$2,528,099
F1	REAL COMMERCIAL	136		\$961,486	\$32,178,518
F2	REAL, Industrial	2		\$0	\$1,651,614
J2	REAL & TANGIBLE PERSONAL, UTILITIES, I	2		\$0	\$282,906
J3	REAL & TANGIBLE PERSONAL, UTILITIES, I	7		\$0	\$3,138,690
J4	REAL & TANGIBLE PERSONAL, UTILITIES, I	19		\$0	\$4,745,773
J5	REAL & TANGIBLE PERSONAL, UTILITIES, I	4		\$0	\$2,092,400
J6	REAL & TANGIBLE PERSONAL, UTILITIES, I	5		\$0	\$19,768,940
J7	REAL & TANGIBLE PERSONAL, UTILITIES, I	4		\$0	\$105,140
J8	REAL & TANGIBLE PERSONAL, UTILITIES, I	4		\$0	\$210,454
L1	TANGIBLE, PERSONAL PROPERTY, COMM	165		\$8,500	\$13,369,588
L2	TANGIBLE, PERSONAL PROPERTY, INDUS	5		\$0	\$407,867
L3	Bpp Tangible Commercial Leasing	90		\$0	\$1,519,524
M3	MOBILE HOMES	40		\$30,415	\$673,744
OA1	Residential Single Family (under 5 Acres)	12		\$162,144	\$589,416
OC1	Vacant Platted Lots/tracts Inventor	103		\$0	\$1,600,000
OC2	Vacant Commercial Lots - Inventory	4		\$0	\$411,093
OC3	Vacant Lot/outside City	336		\$0	\$6,529,298
S	SPECIAL INVENTORY	1		\$0	\$875
X		195		\$637,957	\$56,861,945
	Totals		23,063.3041	\$10,546,288	\$1,042,401,915

**2010 CERTIFIED TOTALS**

Property Count: 5,280

S02 - AUBREY ISD  
Effective Rate Assumption

7/17/2010 1:05:41PM

**New Value**

TOTAL NEW VALUE MARKET: **\$10,546,288**  
TOTAL NEW VALUE TAXABLE: **\$9,886,233**

**New Exemptions**

Exemption	Description	Count	2009 Market Value	2010 Market Value
EX	Exempt	2		\$0
EX366	HB366 Exempt	11		\$1,420
<b>ABSOLUTE EXEMPTIONS VALUE LOSS</b>				<b>\$1,420</b>

Exemption	Description	Count	Exemption Amount
DP	Disability	5	\$50,000
DPS	DISABLED Surviving Spouse	1	\$10,000
DV2	Disabled Veteran	1	\$7,500
HS	Homestead	109	\$1,635,000
OV65	Over 65	31	\$310,000
OV65S	OV65 Surviving Spouse	1	\$7,579
<b>PARTIAL EXEMPTIONS VALUE LOSS</b>			<b>148</b>
<b>TOTAL EXEMPTIONS VALUE LOSS</b>			<b>\$2,021,499</b>

**New Ag / Timber Exemptions**

2009 Market Value **\$3,507,970** Count: 24  
2010 Ag/Timber Use **\$14,653**  
**NEW AG / TIMBER VALUE LOSS \$3,493,317**

**New Annexations**

**New Deannexations**

**Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
2,175	\$154,197	\$15,671	\$138,526
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
1,813	\$147,421	\$15,513	\$131,908

**Lower Value Used**

Count of Protested Properties	Total Market Value	Total Value Used
49	\$10,331,406.00	\$6,661,495

# Top 10 Taxpayer Report

DENTON CENTRAL APPRAISAL DISTRICT

Page 3

For Entity : AUBREY ISD

Year: 2010

Owner ID	Taxpayer Name	Market Value	Taxable Value
669863	ENERGY TRANSFER FUEL LP	\$11,205,610	\$10,141,080
673423	ATMOS ENERGY/MID-TEX PIPELINE CO	\$7,954,930	\$7,954,930
612067	CHS PROVIDENCE LP	\$2,867,831	\$2,867,831
666573	SOUTHWESTERN BELL TELEPHONE CO	\$2,580,940	\$2,580,940
356845	YOUNGBLOOD LTD P/S	\$10,621,234	\$2,217,271
673432	UNION PACIFIC RAILROAD COMPANY	\$2,092,400	\$2,092,400
606559	SKS WOODLANDS DEVELOPMENT, LP	\$1,959,875	\$1,959,875
673442	TEXAS NEW MEXICO POWER CO	\$1,903,240	\$1,903,240
260823	DR HORTON TEXAS LTD PS	\$1,692,174	\$1,692,174
378049	DUGAS, WILLIAM B & DONNA	\$7,618,196	\$1,620,050



# TAX ROLL

AUBREY ISD  
ANALYSIS OF 2010-11 PROPERTY TAX ROLL  
(100%) Collection Rate Applied

Description	2009-10		2010-11		Amount		Percent
	Certified		Certified		Increase	Increase	Increase
Total Roll (Freeze Adjusted)	\$	526,694,070.00	\$	502,760,729.00	\$	(23,933,341.00)	-4.5%
Collection Rate		100.00%		100.00%			
Net Roll	\$	526,694,070.00	\$	502,760,729.00	\$	(23,933,341.00)	-4.5%

# TAX RATES

Category	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	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%
<b>Total Tax Rate</b>	<b>1.83880</b>	<b>1.66663</b>	<b>1.39729</b>	<b>1.48560</b>	<b>1.54000</b>	<b>1.54000</b>	<b>\$ -</b>	<b>0.00%</b>

*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 08/25/2010 in Board House, 421 Tisdell Lane Aubrey, TX. 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.

<b>Maintenance Tax</b>	\$1.040000 /\$100 (Proposed rate for maintenance and operations)
<b>School Debt Service Tax Approved by Local Voters</b>	\$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	1.400000% (increase) or	% (decrease)
Debt service	2.800000% (increase) or	% (decrease)
Total expenditures	2.000000% (increase) or	% (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	\$677,964,949	\$653,355,405
Total appraised value* of new property**	\$16,692,858	\$10,546,288
Total taxable value*** of all property	\$575,325,559	\$554,292,115
Total taxable value*** of new property**	\$16,299,529	\$9,885,233

- \* "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:	\$121,455,899
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\* Outstanding principal

### Comparison of Proposed Rates with Last Year's Rates

	Maintenance & Operations	Interest & Sinking Fund*	Total	Local Revenue Per Student	State Revenue Per Student
Last Year's Rate	\$1.040000	\$0.500000*	\$1.540000	\$4,852	\$4,282
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$1.079400	\$0.625790*	\$1.705190	\$5,027	\$4,302
Proposed Rate	\$1.040000	\$0.500000*	\$1.540000	\$4,489	\$4,464

- \* 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	\$149,977	\$154,197
Average Taxable Value of Residences	\$133,720	\$138,526
Last Year's Rate Versus Proposed Rate per \$100 Value	\$1.540000	\$1.540000
Taxes Due on Average Residence	\$2,059.28	\$2,133.30
Increase (Decrease) in Taxes	\$0.00	\$74.02

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 1.665538. This election will be automatically held if the district adopts a rate in excess of the rollback rate of 1.665538.

### 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)	\$4,000,000
Interest & Sinking Fund Balance(s)	\$978,000

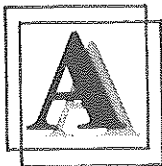
*SECTION IV*

*2010-2011*

*PAYROLL AND TAX RATE*

## **PAYROLL AND TAX RATE ANALYSIS**

1. A one (1%) percent salary/benefit increase costs approximately \$93,369 or approximately a 1.867 cent 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 \$50,276 at 100.0% collection rate.



# AUBREY INDEPENDENT SCHOOL DISTRICT

415 Tisdell Street  
Aubrey, Texas 76227  
(940) 365-2721  
Fax (940) 365-2042

## ORDINANCE SETTING TAX RATE

August 25, 2010

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 2010 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 THEROF:

Signed: \_\_\_\_\_  
President

Attest: \_\_\_\_\_  
Secretary



*SECTION V*

*ANALYSIS OF*

*2010-2011 BUDGET*



**INSTRUCTION**

**ANALYSIS OF GENERAL OPERATING FUND  
2009-10 BUDGET  
(By Function)**

<b>FUNCTION 11</b>	<b>2009-10</b>	<b>2010-11</b>	<b>Increase</b>	<b>% Increase</b>	<b>Reason For Increase</b>
<b>(INSTRUCTION)</b>	<b>Budget</b>	<b>Budget</b>	<b>(Decrease)</b>	<b>(Decrease)</b>	<b>or Decrease</b>
6100 Payroll Costs	\$ 6,935,691.00	\$ 7,169,457.00	\$ 233,766.00	3.4%	General Pay Increase
6200 Contracted Svcs.	246,150.00	267,950.00	21,800.00	8.9%	CCAP computerized curriculum
6300 Supplies	399,710.00	384,876.00	(14,834.00)	-3.7%	Cut in teachers supplies
6400 Other Oper. costs	80,760.00	89,959.00	9,199.00	11.4%	Moved staff development money from 13 to 11
6600 Capital Outlay	-	-	-		
<b>TOTAL FUNCTION 11</b>	<b>\$ 7,662,311.00</b>	<b>\$ 7,912,242.00</b>	<b>\$ 249,931.00</b>	<b>3.3%</b>	

**INSTRUCTIONAL RESOURCES**

**ANALYSIS OF GENERAL OPERATING FUND  
2010-11 BUDGET  
(By Function)**

FUNCTION 12 (INSTRUCTIONAL RESOURC.)	2009-10 Budget	2010-11 Budget	Increase (Decrease)	% Increase (Decrease)	Reason For Increase or Decrease
6100 Payroll Costs	\$ 165,951.00	\$ 212,695.00	\$ 46,744.00	28.2%	General Pay Increase
6200 Contracted Svcs.	23,675.00	23,600.00	(75.00)	-0.3%	
6300 Supplies	87,000.00	90,500.00	3,500.00	4.0%	
6400 Other Oper. costs	3,600.00	3,800.00	200.00	5.6%	
6600 Capital Outlay	-	-	-		
<b>TOTAL FUNCTION 12</b>	<b>\$ 280,226.00</b>	<b>\$ 330,595.00</b>	<b>\$ 50,369.00</b>	<b>18.0%</b>	

**CURRICULUM AND STAFF DEVELOPMENT**

**ANALYSIS OF GENERAL OPERATING FUND  
2010-11 BUDGET  
(By Function)**

FUNCTION 13 (CURRIC./STAFF DEV.)	2009-10 Budget	2010-11 Budget	Increase (Decrease)	% Increase (Decrease)	Reason For Increase or Decrease
6100 Payroll Costs	\$ 41,550.00	\$ 49,934.00	\$ 8,384.00	20.2%	General Pay Increase + decreased federal funds
6200 Contracted Svcs.	2,000.00	3,000.00	1,000.00	50.0%	
6300 Supplies	16,800.00	15,800.00	(1,000.00)	-6.0%	
6400 Other Oper. costs	50,400.00	46,500.00	(3,900.00)	-7.7%	moved travel to function 11
6600 Capital Outlay	-	-	-	0.0%	
<b>TOTAL FUNCTION 13</b>	<b>\$ 110,750.00</b>	<b>\$ 115,234.00</b>	<b>\$ 4,484.00</b>	<b>4.0%</b>	

**SCHOOL LEADERSHIP**

**ANALYSIS OF GENERAL OPERATING FUND  
2010-11 BUDGET  
(By Function)**

FUNCTION 23 (SCHOOL LEADERSHIP)	2009-10 Budget	2010-11 Budget	Increase (Decrease)	% Increase (Decrease)	Reason For Increase or Decrease
6100 Payroll Costs	\$ 917,371.00	\$ 944,706.00	\$ 27,335.00	3.0%	General Pay Increase
6200 Contracted Svcs.	24,750.00	26,420.00	1,670.00	6.7%	moved RSCCC payment from 33 to 23
6300 Supplies	18,000.00	18,000.00	-	0.0%	
6400 Other Oper. costs	15,250.00	15,250.00	-	0.0%	
6600 Capital Outlay	-	-	-	0.0%	
<b>TOTAL FUNCTION 23</b>	<b>\$ 975,371.00</b>	<b>\$ 1,004,376.00</b>	<b>\$ 29,005.00</b>	<b>3.0%</b>	

**GUIDANCE AND COUNSELING**

**ANALYSIS OF GENERAL OPERATING FUND  
2010-11 BUDGET  
(By Function)**

<b>FUNCTION 31 (GUID. AND COUNS.)</b>	<b>2009-10 Budget</b>	<b>2010-11 Budget</b>	<b>Increase (Decrease)</b>	<b>% Increase (Decrease)</b>	<b>Reason For Increase or Decrease</b>
6100 Payroll Costs	\$ 250,951.00	\$ 255,878.00	\$ 4,927.00	2.0%	General Pay Increase
6200 Contracted Svcs.	6,400.00	6,690.00	290.00	4.5%	
6300 Supplies	13,100.00	16,450.00	3,350.00	25.6%	loss of federal funds for drug free
6400 Other Oper. costs	8,455.00	7,685.00	(770.00)	-9.1%	
6600 Capital Outlay	-	-	-	0.0%	
<b>TOTAL FUNCTION 31</b>	<b>\$ 278,906.00</b>	<b>\$ 286,703.00</b>	<b>\$ 7,797.00</b>	<b>2.8%</b>	

**HEALTH SERVICES**

**ANALYSIS OF GENERAL OPERATING FUND  
2010-11 BUDGET  
(By Function)**

<b>FUNCTION 33 (HEALTH SRVS.)</b>	<b>2009-10 Budget</b>	<b>2010-11 Budget</b>	<b>Increase (Decrease)</b>	<b>% Increase (Decrease)</b>	<b>Reason For Increase or Decrease</b>
6100 Payroll Costs	\$ 115,008.00	\$ 116,072.00	\$ 1,064.00	0.9%	General Pay Increase
6200 Contracted Srvs.	1,820.00	320.00	(1,500.00)	-82.4%	moved payment to 23
6300 Supplies	10,150.00	10,175.00	25.00	0.2%	
6400 Other Oper. costs	4,025.00	3,865.00	(160.00)	-4.0%	
6600 Capital Outlay	-	-	-	0.0%	
<b>TOTAL FUNCTION 33</b>	<b>\$ 131,003.00</b>	<b>\$ 130,432.00</b>	<b>\$ (571.00)</b>	<b>-0.4%</b>	

**STUDENT TRANSPORTATION**

**ANALYSIS OF GENERAL OPERATING FUND  
2010-11 BUDGET  
(By Function)**

<b>FUNCTION 34 (STUDENT TRANS.)</b>	<b>2009-10 Budget</b>	<b>2010-11 Budget</b>	<b>Increase (Decrease)</b>	<b>% Increase (Decrease)</b>	<b>Reason For Increase or Decrease</b>
6100 Payroll Costs	\$ 46,883.00	\$ 41,711.00	\$ (5,172.00)	-11.0%	General Pay Increase
6200 Contracted Svcs.	536,000.00	533,000.00	(3,000.00)	-0.6%	
6300 Supplies	85,500.00	85,000.00	(500.00)	-0.6%	
6400 Other Oper. costs	3,500.00	3,500.00	-	0.0%	
6600 Capital Outlay	-	-	-	0.0%	
<b>TOTAL FUNCTION 34</b>	<b>\$ 671,883.00</b>	<b>\$ 663,211.00</b>	<b>\$ (8,672.00)</b>	<b>-1.3%</b>	

**CO-CURRICULAR**

**ANALYSIS OF GENERAL OPERATING FUND  
2010-11 BUDGET  
(By Function)**

<b>FUNCTION 36 (CO-CURRIC.)</b>	<b>2009-10 Budget</b>	<b>2010-11 Budget</b>	<b>Increase (Decrease)</b>	<b>% Increase (Decrease)</b>	<b>Reason For Increase or Decrease</b>
6100 Payroll Costs	\$ 304,388.00	\$ 324,494.00	\$ 20,106.00	6.6%	additional trainer cost
6200 Contracted Svcs.	47,905.00	26,905.00	(21,000.00)	-43.8%	removed trainer contract
6300 Supplies	82,975.00	86,625.00	3,650.00	4.4%	
6400 Other Oper. costs	94,342.00	91,850.00	(2,492.00)	-2.6%	reduced cost for state travel
6600 Capital Outlay	-	-	-	0.0%	
<b>TOTAL FUNCTION 36</b>	<b>\$ 529,610.00</b>	<b>\$ 529,874.00</b>	<b>\$ 264.00</b>	<b>0.0%</b>	



**GENERAL ADMINISTRATION**

**ANALYSIS OF GENERAL OPERATING FUND  
2010-11 BUDGET  
(By Function)**

<b>FUNCTION 41 (GENERAL ADML.)</b>	<b>2009-10 Budget</b>	<b>2010-11 Budget</b>	<b>Increase (Decrease)</b>	<b>% Increase (Decrease)</b>	<b>Reason For Increase or Decrease</b>
6100 Payroll Costs	\$ 173,098.00	\$ 111,325.00	\$ (61,773.00)	-35.7%	moved finance secretary to 6200
6200 Contracted Svcs.	279,200.00	324,167.00	44,967.00	16.1%	JRS increase/moved finance secretary
6300 Supplies	15,000.00	15,000.00	-	0.0%	
6400 Other Oper. costs	50,750.00	47,750.00	(3,000.00)	-5.9%	
6600 Capital Outlay	-	-	-	0.0%	
<b>TOTAL FUNCTION 41</b>	<b>\$ 518,048.00</b>	<b>\$ 498,242.00</b>	<b>\$ (19,806.00)</b>	<b>-3.8%</b>	

**PLANT MAINTENANCE AND OPERATION**

**ANALYSIS OF GENERAL OPERATING FUND  
2010-11 BUDGET  
(By Function)**

<b>FUNCTION 51 (PLANT MAINT &amp; OPER.)</b>	<b>2009-10 Budget</b>	<b>2010-11 Budget</b>	<b>Increase (Decrease)</b>	<b>% Increase (Decrease)</b>	<b>Reason For Increase or Decrease</b>
6100 Payroll Costs	\$ 162,615.00	\$ 110,661.00	\$ (51,954.00)	-31.9%	removed Maryland and reduced AAYSA
6200 Contracted Svcs.	1,401,000.00	1,357,308.00	(43,692.00)	-3.1%	employee retired
6300 Supplies	107,000.00	103,750.00	(3,250.00)	-3.0%	
6400 Other Oper. costs	87,300.00	89,400.00	2,100.00	2.4%	
6600 Capital Outlay	-	-	-	0.0%	
<b>TOTAL FUNCTION 51</b>	<b>\$ 1,757,915.00</b>	<b>\$ 1,661,119.00</b>	<b>\$ (96,796.00)</b>	<b>-5.5%</b>	

**FACILITIES ACQUISITION AND CONSTRUCTION**

**ANALYSIS OF GENERAL OPERATING FUND  
2010-11 BUDGET  
(By Function)**

<b>FUNCTION 81 (FACIL. ACQ. &amp; CONSTR.)</b>	<b>2009-10 Budget</b>	<b>2010-11 Budget</b>	<b>Increase (Decrease)</b>	<b>% Increase (Decrease)</b>	<b>Reason For Increase or Decrease</b>
6100 Payroll Costs	\$ -	\$ -	\$ -	0.0%	
6200 Contracted Svcs.	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	68,000.00	38,000.00	(30,000.00)	-44.1%	Emergency fund reduced
<b>TOTAL FUNCTION 81</b>	<b>\$ 71,000.00</b>	<b>\$ 41,000.00</b>	<b>\$ (30,000.00)</b>	<b>-42.3%</b>	

**SHARED SERVICES**

**ANALYSIS OF GENERAL OPERATING FUND  
2010-11 BUDGET  
(By Function)**

<b>FUNCTION 93 (SHARED SRVS.)</b>	<b>2009-10 Budget</b>	<b>2010-11 Budget</b>	<b>Increase (Decrease)</b>	<b>% Increase (Decrease)</b>	<b>Reason For Increase or Decrease</b>
6100 Payroll Costs	\$ -	\$ -	\$ -	0.0%	
6200 Contracted Srvs.	-	-	-	0.0%	
6300 Supplies	-	-	-	0.0%	
6400 Other Oper. costs	420,000.00	421,200.00	1,200.00	0.3%	
6600 Capital Outlay	-	-	-	0.0%	
<b>TOTAL FUNCTION 93</b>	<b>\$ 420,000.00</b>	<b>\$ 421,200.00</b>	<b>\$ 1,200.00</b>	<b>0.3%</b>	

RECAP 10-11

AUBREY INDEPENDENT SCHOOL DISTRICT  
Recap of FY 2010-11 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	\$ 7,169,457.00	\$ 212,695.00	\$ 49,934.00	\$ 944,706.00	\$ 255,878.00	\$ 116,072.00	\$ 41,711.00	\$ 324,494.00	\$ 111,325.00	\$ 110,661.00	\$ -	\$ -	\$ 9,336,933.00	68.7%
6200 - Contracted Svcs.	\$ 287,950.00	\$ 25,600.00	\$ 3,000.00	\$ 26,420.00	\$ 6,690.00	\$ 320.00	\$ 533,000.00	\$ 26,905.00	\$ 324,167.00	\$ 1,357,308.00	\$ 3,000.00	\$ -	\$ 2,572,560.00	18.9%
6300 - Supplies	\$ 384,876.00	\$ 90,500.00	\$ 15,800.00	\$ 18,000.00	\$ 16,450.00	\$ 10,175.00	\$ 85,000.00	\$ 86,625.00	\$ 15,000.00	\$ 103,750.00	\$ -	\$ -	\$ 826,176.00	6.1%
6400 - Travel/Other	\$ 89,959.00	\$ 3,800.00	\$ 46,500.00	\$ 15,250.00	\$ 7,685.00	\$ 3,865.00	\$ 3,500.00	\$ 91,850.00	\$ 47,750.00	\$ 89,400.00	\$ -	\$ 421,200.00	\$ 820,759.00	6.0%
6500 - Long Term Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
6600 - Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,000.00	\$ -	\$ 38,000.00	0.3%
<b>TOTAL FUND</b>	<b>\$ 7,912,242.00</b>	<b>\$ 330,595.00</b>	<b>\$ 115,234.00</b>	<b>\$ 1,004,376.00</b>	<b>\$ 286,703.00</b>	<b>\$ 130,452.00</b>	<b>\$ 663,211.00</b>	<b>\$ 529,874.00</b>	<b>\$ 498,242.00</b>	<b>\$ 1,661,119.00</b>	<b>\$ 41,000.00</b>	<b>\$ 421,200.00</b>	<b>\$ 13,594,228.00</b>	<b>100.0%</b>

% Total 58.2% 2.4% 0.8% 7.4% 2.1% 1.0% 4.9% 3.9% 3.7% 12.2% 0.3% 3.1% 100.0%

RECAP 09-10

AUBREY INDEPENDENT SCHOOL DISTRICT  
Recap of FY 2009-10 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-Curric.	41 Gen. Adm.	51 Plant M & O	81 Facil. Ac. & Constr.	93 Shared Svcs.	Total Fund	% Total
6100 - Payroll Costs	\$6,935,691.00	\$ 165,951.00	\$ 41,550.00	\$ 917,371.00	\$ 250,951.00	\$ 115,008.00	\$ 46,883.00	\$ 304,388.00	\$ 173,098.00	\$ 162,615.00	\$ -	\$ -	\$ 9,113,506.00	68.0%
6200 - Contracted Svcs.	\$ 246,150.00	\$ 23,675.00	\$ 2,000.00	\$ 24,750.00	\$ 6,400.00	\$ 1,830.00	\$ 336,000.00	\$ 47,905.00	\$ 279,200.00	\$ 1,401,000.00	\$ 3,000.00	\$ -	\$ 2,571,900.00	19.2%
6300 - Supplies	\$ 399,710.00	\$ 87,000.00	\$ 16,800.00	\$ 18,000.00	\$ 13,100.00	\$ 10,150.00	\$ 85,500.00	\$ 82,975.00	\$ 15,000.00	\$ 107,000.00	\$ -	\$ -	\$ 835,235.00	6.2%
6400 - Travel/Char	\$ 80,760.00	\$ 3,600.00	\$ 30,400.00	\$ 15,250.00	\$ 8,455.00	\$ 4,025.00	\$ 3,500.00	\$ 94,342.00	\$ 50,750.00	\$ 87,300.00	\$ -	\$ 420,000.00	\$ 818,382.00	6.1%
6500 - Long Term Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
6800 - Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,000.00	\$ -	\$ 68,000.00	0.5%
<b>TOTAL FUND</b>	<b>\$7,662,311.00</b>	<b>\$ 280,226.00</b>	<b>\$ 110,750.00</b>	<b>\$ 975,371.00</b>	<b>\$ 278,906.00</b>	<b>\$ 131,003.00</b>	<b>\$ 671,883.00</b>	<b>\$ 529,610.00</b>	<b>\$ 518,048.00</b>	<b>\$ 1,757,915.00</b>	<b>\$ 71,000.00</b>	<b>\$ 420,000.00</b>	<b>\$ 13,407,023.00</b>	<b>100.0%</b>
% Total	57.2%	2.1%	0.8%	7.3%	2.1%	1.0%	5.0%	4.0%	3.9%	13.1%	0.5%	3.1%	100.0%	

ALL FUNCTIONS

ANALYSIS OF GENERAL OPERATING FUND  
 2010-11 BUDGET  
 (By Object)

ALL OBJECTS	2009-10 Budget	2010-11 Budget	Increase (Decrease)	% Increase (Decrease)	Reason For Increase or Decrease
6100 Payroll Costs	\$ 9,113,506.00	\$ 9,336,933.00	\$ 223,427.00	2.5%	additional personnel plus salary increases
6200 Contracted Svcs.	2,571,900.00	2,572,360.00	460.00	0.0%	money moved to federal stimulus funds
6300 Supplies	835,235.00	826,176.00	(9,059.00)	-1.1%	
6400 Other Oper. costs	818,382.00	820,759.00	2,377.00	0.3%	
6600 Capital Outlay	68,000.00	38,000.00	(30,000.00)	-44.1%	less money for catastrophic events
<b>TOTAL ALL FUNCTIONS</b>	<b>\$ 13,407,023.00</b>	<b>\$ 13,594,228.00</b>	<b>\$ 187,205.00</b>	<b>1.4%</b>	

**DEBT SERVICES**

**ANALYSIS OF DEBT SERVICE FUND  
2010-11 BUDGET  
(By Function)**

<b>FUNCTION 71 (DEBT SERVICE)</b>	<b>2009-10 Budget</b>	<b>2010-11 Budget</b>	<b>Increase (Decrease)</b>	<b>% Increase (Decrease)</b>	<b>Reason For Increase or Decrease</b>
6100 Payroll Costs	\$ -	\$ -	-	0.0%	
6200 Contracted Svcs.	-	-	-	0.0%	
6300 Supplies	-	-	-	0.0%	
6400 Other Oper. costs	-	-	-	0.0%	
6500 Debt Service	3,176,441.00	3,266,440.00	89,999.00	2.8%	increased payment schedule due to sale of bonds-\$9 million
6600 Capital Outlay	-	-	-	0.0%	
<b>TOTAL FUNCTION 71</b>	<b>\$ 3,176,441.00</b>	<b>\$ 3,266,440.00</b>	<b>\$ 89,999.00</b>	<b>2.8%</b>	



**FOOD SERVICES**

**ANALYSIS OF FOOD SERVICE FUND  
2010-11 BUDGET  
(By Function)**

<b>FUNCTION 35 (FOOD SERVICE)</b>	<b>2009-10 Budget</b>	<b>2010-11 Budget</b>	<b>Increase (Decrease)</b>	<b>% Increase (Decrease)</b>	<b>Reason For Increase or Decrease</b>
6100 Payroll Costs	\$ 239,767.00	\$ 246,073.00	\$ 6,306.00	2.6%	General pay increas+ increased café monitor at elementary school
6200 Contracted Svcs.	5,500.00	4,800.00	(700.00)	-12.7%	
6300 Supplies	263,004.00	276,600.00	13,596.00	5.2%	
6400 Other Oper. costs	1,550.00	800.00	(750.00)	-48.4%	
6600 Capital Outlay	-	-	-	0.0%	
<b>TOTAL FUNCTION 35</b>	<b>\$ 509,821.00</b>	<b>\$ 528,273.00</b>	<b>\$ 18,452.00</b>	<b>3.6%</b>	

**OPERATING REVENUE**

**COMPARISON OF 2009-10 PROJECTED OPERATING FUND REVENUE BUDGET  
TO  
2010-11**

<b>DESCRIPTION</b>	<b>2009-10 Budget</b>	<b>2010-11 Budget</b>	<b>Increase (Decrease)</b>	<b>% Increase (Decrease)</b>	<b>Reason For Increase or Decrease</b>
Current Taxes	\$ 5,300,618.00	\$ 5,100,000.00	\$ (200,618.00)	-3.8%	8% decrease in assessed values
Delinquent Taxes	177,000.00	177,000.00	-	0.0%	
Other Local Revenue	133,860.00	139,350.00	5,490.00	4.1%	
State Funds	7,200,011.00	8,149,176.00	949,165.00	13.2%	student population increase
Federal Funds	5,000.00	28,702.00	23,702.00	474.0%	flood control
Other Sources	523,709.00	-	(523,709.00)	0.0%	last year we received a past year payment
<b>Total Operating Revenue</b>	<b>\$ 13,340,198.00</b>	<b>\$ 13,594,228.00</b>	<b>\$ 254,030.00</b>	<b>1.9%</b>	

## DEBT SERVICE REVENUE

### COMPARISON OF 2009-10 PROJECTED DEBT SERVICE FUND REVENUE BUDGET TO 2010-11 BUDGET

DESCRIPTION	2009-10 Budget	2010-11 2339326	Increase (Decrease)	% Increase (Decrease)	Reason For Increase or Decrease
Current Taxes	\$ 2,560,498.00	\$ 2,428,804.00	\$ (131,694.00)	-5.1%	increase in property values & tax rate and interest
Delinquent Taxes	55,000.00	75,000.00	20,000.00	36.4%	moved to current
Other Local Revenue	10,000.00	10,000.00	-	0.0%	reduced interest rates
State Funds	106,968.00	120,334.00	13,366.00	12.5%	increase in student population
Other Sources(capitalized interest)	478,974.00	632,302.00	153,328.00	0.0%	Bond proceeds
<b>Total Operating Revenue</b>	<b>\$ 3,211,440.00</b>	<b>\$ 3,266,440.00</b>	<b>\$ 55,000.00</b>	<b>1.7%</b>	

**FOOD SERVICE REVENUE**

COMPARISON OF 2009-10 PROJECTED FOOD SERVICE FUND REVENUE BUDGET  
TO  
2010-11 BUDGET

DESCRIPTION	2009-10 Budget	2010-11 Budget	Increase (Decrease)	% Increase (Decrease)	Reason For Increase or Decrease
Local Revenue	\$ 265,000.00	\$ 285,914.00	20,914.00	7.9%	increase in students
State Revenue	18,095.00	5,000.00	(13,095.00)	-72.4%	
Federal Revenue	238,229.00	237,359.00	(870.00)	-0.4%	
<b>Total Food Service Revenue</b>	<b>\$ 521,324.00</b>	<b>\$ 528,273.00</b>	<b>\$ 6,949.00</b>	<b>1.3%</b>	

*SECTION VI*

*WEBPAGE NOTICE*

## Web Budget Summary

Function	2009-10 Budget		2010-11 Budget	Increase or Decrease	ACTUAL		PROJECTED	
					Per Pupil 09-10/ADAI673	% Increase/Decrease	Per Pupil 10-11/ADA 1700	% Increase/Decrease
FUND 199								
Function 11 Instruction	\$ 7,662,311.00	\$ 7,912,242.00	\$ 249,931.00	3.3%	\$ 4,771.05	\$ 4,827.48	1.18%	
Function 12 Instructional Resource	\$ 280,226.00	\$ 330,595.00	\$ 50,369.00	18.0%	\$ 174.49	\$ 201.71	15.60%	
Function 13 Curric-Staff Development	\$ 110,750.00	\$ 115,234.00	\$ 4,484.00	4.0%	\$ 68.96	\$ 70.31	1.95%	
Function 23 School Leadership	\$ 975,371.00	\$ 1,004,376.00	\$ 29,005.00	3.0%	\$ 607.33	\$ 612.80	0.90%	
Function 31 Guidance & Counselor	\$ 278,906.00	\$ 286,703.00	\$ 7,797.00	2.8%	\$ 173.67	\$ 174.93	0.75%	
Function 33 Health Services	\$ 131,003.00	\$ 130,432.00	\$ (571.00)	-0.4%	\$ 81.57	\$ 79.58	-2.44%	
Function 34 Student Transportation	\$ 671,883.00	\$ 663,211.00	\$ (8,672.00)	-1.3%	\$ 418.36	\$ 404.64	-3.28%	
Function 36 Co-Curric	\$ 529,610.00	\$ 529,874.00	\$ 264.00	0.0%	\$ 329.77	\$ 323.29	-1.96%	
Function 41 General Admin	\$ 518,048.00	\$ 498,242.00	\$ (19,806.00)	-3.8%	\$ 322.57	\$ 303.99	-5.76%	
Function 51 Plant Maint & Oper	\$ 1,757,915.00	\$ 1,661,119.00	\$ (96,796.00)	-5.5%	\$ 1,094.59	\$ 1,013.50	-7.41%	
Function 81 Facil. Acq. & Constr.	\$ 71,000.00	\$ 41,000.00	\$ (30,000.00)	-42.3%	\$ 44.21	\$ 25.02	-43.42%	
Function 93 Shared Srvs.	\$ 420,000.00	\$ 421,200.00	\$ 1,200.00	0.3%	\$ 261.52	\$ 256.99	-1.73%	
Total Budget All Functions	\$ 13,407,023.00	\$ 13,594,228.00	\$ 187,205.00	1.4%	\$ 8,348.08	\$ 8,294.22	-0.65%	
FUND 599								
Debt Service Fund	\$ 3,176,441.00	\$ 3,266,440.00	\$ 89,999.00	2.8%	\$ 1,977.86	\$ 1,992.95	0.76%	
FUND 240								
Function 35 Food Service	\$ 509,821.00	\$ 528,273.00	\$ 18,452.00	3.6%	\$ 317.45	\$ 322.31	1.53%	
TOTAL ALL FUNCTIONS	\$ 16,583,464.00	\$ 16,860,668.00	\$ 277,204.00	1.7%	\$ 10,325.94	\$ 10,287.17	-0.38%	

*APPENDIX A*

*DISTRICT GENERATED STATE  
FUNDING ESTIMATES  
2010-2011*

District Name: AUBREY ISD  
 County-District No.: 061-907  
 Run Date: 16-Aug-10

HB 3646: 2009-10 & 2010-11  
 Release 14  
 6/9/2010

Summary of Finances - HB 3646  
 2011-12 School Year

Basic Information:

Total Refined ADA (adj. for decline, if applicable)	1,700.0000
Special Education FTE	36.6600
Career & Technology FTE	89.9400
Regular Program ADA	1,573.4000
CPTD Property Value	0
Adjusted CPTD Property Value	0
Unadjusted Cost of Education Index	1.0800
Adjusted Cost of Education Index	1.0800
Total M&O Tax Collections	0

Program Intent Code		
11	Regular Block Grant	8,601,778
23	Regular Special Education Block Grant	612,506
	Other Special Education Allotments:	
23	Mainstream Special Education Allotment	376,518
23	Residential Care & Treatment Allotment	24,930
23	State Schools Allotment	0
23	Non-public Contracts Allotment	0
	Less: Charge for Dist. Share of ECI Project	(6,779)
22	Career & Technology Block Grant	663,798
	Advanced Career & Technology Allotment	0
	State Virtual School Network Student Allotment	0
	State Virtual School Network Administrative Cost Allotment	0
	Gifted & Talented Block Grant	0
	Less: Charge for Dist. Share of AP Tests	(263)
24/30	Compensatory Education Block Grant	591,311
24/30	Compensatory Ed Pregnant Allotment	0
25	Bilingual Education Block Grant	0
31	High School Allotment	125,125
	Public Education Grant Allotment	0
	New Instructional Facilities Allotment (NIFA)	0
99	Transportation	128,772
	Total Cost of Tier I	11,117,696
	LESS: Local Share	0
	Tier I State Aid	11,117,696



District Name: AUBREY ISD  
County-District No.: 061-907  
Run Date: 16-Aug-10

HB 3646: 2009-10 & 2010-11  
Release 14  
6/9/2010

Summary of Finances - HB 3646  
2011-12 School Year  
FOUNDATION SCHOOL FUND DETAIL:

District Name: AUBREY ISD  
 County-District No.: 061-907  
 Run Date: 16-Aug-10

HB 3646: 2009-10 & 2010-11  
 Release 14  
 6/9/2010

Summary of Finances - HB 3646  
 2011-12 School Year

Tier I State Aid 11,117,696

Tier II State Aid for "Golden" Level (\$62.75) #DIV/0!  
 Tier II State Aid for \$31.95 Level #DIV/0!  
 Total Tier II State Aid #DIV/0!

Other Programs: 0  
 Additional State Aid for Tax Reduction (ASATR) #DIV/0!  
 Reduction Resulting From \$350 per WADA Limit 0  
 Adjustments to ASATR 35,250  
 Staff Allotment 0  
 TSD Charge 0  
 TSB Charge 0  
 Total Other Programs #DIV/0!

Less: Available School Fund (estimated) (445,400)

Fund / Revenue Code	
199 / 5812	#DIV/0!
199 / 5811	445,400
411 / 5829	50,031
599 / 5829	#DIV/0!
199 / 599 / 5829	#DIV/0!
FOUNDATION SCHOOL FUND	
AVAILABLE SCHOOL FUND - STATE PORTION	
TECHNOLOGY ALLOTMENT	
CHAPTER 46 EXISTING DEBT ALLOTMENT (EDA)	
CHAPTER 46 IFA	
TOTAL STATE AID - ALL FUNDS	
#DIV/0!	

Recap of State Aid By Funding Source:	
199 / 5811	445,400
199 / 5812	#DIV/0!
Available School Fund	
Foundation School Fund (FSF)	
Total State Aid - Fund 199	
411 / 5829	50,031
TIF Fund (Technology Allotment)	
Total State Aid - Fund 411	

District Name: AUBREY ISD  
 County-District No.: 061-907  
 Run Date: 16-Aug-10

HB 3646: 2009-10 & 2010-11  
 Release 14  
 6/9/2010

599 / 5829      Summary of Finances - HB 3646  
                     2011-12 School Year  
 599              Chapter 46 Existing Debt Allotment  
                     Chapter 46 Instructional Facilities Allotment  
                     Total State Aid - Fund 599

#DIV/0!  
 #DIV/0!  
 #DIV/0!  
 #DIV/0!

TOTAL STATE AID - ALL FUNDS

<b>SUMMARY OF TOTAL STATE/LOCAL M&amp;O REVENUE:</b>	
M&O Revenue From State (not including Fund 599) (includes TIF & tuition reimbursement, if applicable)	#DIV/0!
M&O Revenue From Local Taxes (net of recapture and up to compressed rate)	#DIV/0!
M&O Revenue From Local Taxes (for first \$.06 above compressed rate; no recapture)	#DIV/0!
M&O Revenue From Local Taxes (net of recapture for pennies beyond compressed rate + \$.06)	#DIV/0!
2011-12 TOTAL STATE/LOCAL M&O REVENUE	#DIV/0!
Less: Credit Balance Due State (See FSF balance above)	#DIV/0!
2011-12 NET TOTAL STATE/LOCAL M&O REVENUE	#DIV/0!

IF DISTRICT ENTERS INTO AN OPTION 4 AGREEMENT WITH A CHAPTER 41 DISTRICT:

This District's Cost per WADA:	11,117.696
State's Share of Tier I	#DIV/0!
Tier II Aid	#DIV/0!
Total Taxes Collected	#DIV/0!
Total Revenue	2,219.9562
WADA	#DIV/0!
COST PER WADA	

Number of WADA District Allowed to Sell:  
 Portion of State Aid Paid From Foundation Fund  
 Cost per WADA

#DIV/0!  
 #DIV/0!  
 #DIV/0!



Partnership affecting the future