

**CHIEF APPRAISER**  
Todd Tate, RTA, RPA



**BOARD OF DIRECTORS**  
Tim Ward, Chairman  
Herb Senne, Vice Chairman  
Marla Madrid, Secretary  
Guillermo Guzman  
Jesse Terrazas

March 13, 2026

Brackett Independent School District  
Board of Trustees  
PO Box 586  
Brackettville TX 78832



Dear Trustees:

In compliance with Sec. 6.06 of the Property Tax Code, a copy of the proposed budget for operations of the district in fiscal year 2026-2027 is hereby submitted. The KCAD Entity Distribution page indicates the taxing entities portion of the budget for fiscal year 2026-2027...

*Sec. 6.06. Appraisal District Budget and Financing.*

*(a) Each year the chief appraiser shall prepare a proposed budget for the operations of the district for the following tax year and shall submit copies to each taxing unit participating in the district and to the district board of directors. He shall include in the budget a list showing each proposed position, the proposed salary for the position, all benefits proposed for the position, each proposed capital expenditure, and an estimate of the amount of the budget that will be allocated to each taxing unit. Each taxing unit entitled to vote on the appointment of board members shall maintain a copy of the proposed budget for public inspection at its principal administrative office*

*(b) The board of directors shall hold a public hearing to consider the budget. The secretary of the board shall deliver to the presiding officer of the governing body of each taxing unit participating in the district not later than the 10th day before the date of the hearing a written notice of the date, time, and place fixed for the hearing. The board shall complete its hearings, make any amendments to the proposed budget it desires, and finally approve a budget before September 15. If governing bodies of a majority of the taxing units entitled to vote on the appointment of board members adopt resolutions disapproving a budget and file them with the secretary of the board within 30 days after its adoption, the budget does not take effect, and the board shall adopt a new budget within 30 days of the disapproval.*

*(c) The board may amend the approved budget at any time, but the secretary of the board must deliver a written copy of a proposed amendment to the presiding officer of the governing body of each taxing unit participating in the district not later than the 30th day before the date the board acts on it.*

*(i) The fiscal year of an appraisal district is the calendar year unless the governing bodies of three-fourths of the taxing units entitled to vote on the appointment of board members adopt resolutions proposing a different fiscal year and file them with the secretary of the board not more than 12 and not less than eight months before the first day of the fiscal year proposed by the resolutions. If the fiscal year of an appraisal district is changed under this subsection, the chief appraiser shall prepare a proposed budget for the fiscal year as provided by Subsection (a) of this section before the 15th day of the seventh month preceding the first day of the fiscal year established by the change, and the board of directors shall adopt a budget for the fiscal year as provided by Subsection (b) of this section before the 15th day of the fourth month preceding the first day of the fiscal year established by the change.*

You are required to maintain a copy of the proposed budget for public inspection at your principal administrative office.

Please direct any questions to the undersigned at 563-2323. Thank you for your consideration.

Respectfully,

TODD TATE, RPA, RTA  
CHIEF APPRAISER

Enclosure: KCAD FY-2026-2027 Proposed Budget

***NOTE: Kinney County Appraisal District Public Hearing will be held Tuesday, May 5<sup>th</sup>, 2026 at 5PM***



**2026-2027**

**PROPOSED BUDGET**

**KINNEY COUNTY APPRAISAL  
DISTRICT**

**KINNEY COUNTY APPRAISAL DISTRICT  
ENTITY PAYMENT BREAKDOWN 2026-2027**

	FY 2025-2026	FY 2026-2027	DIFFERENCE	%INC/DEC	QUARTERLY PAYMENT
BRACKETT ISD	\$305,816.51	\$313,480.78	\$7,664.27	2.51%	\$78,370.20
BRACKETTVILLE	\$12,563.02	\$13,365.94	\$802.92	6.39%	\$3,341.49
SPOFFORD	\$348.97	\$371.27	\$22.30	6.39%	\$92.82
KINNEY CO/R & B	\$227,297.62	\$253,705.32	\$26,407.70	11.62%	\$63,426.33
FC MUD	\$11,632.43	\$12,375.87	\$743.44	6.39%	\$3,093.97
KC WATER DISTRICT	\$23,962.80	\$25,494.29	\$1,531.49	6.39%	\$6,373.57
<b>TOTAL</b>	<b>\$581,621.35</b>	<b>\$618,793.47</b>	<b>\$37,172.12</b>	<b>6.39%</b>	<b>\$154,698.37</b>

PAGE 1 BUDGET SUMMARY  
 KCAD FY 2026-2027  
 PROPOSED ENTITY BUDGET

INCOME/EXPENSE	% of Levy	TOTAL APPRAISAL	ENTITY	PERCENTAGE	TOTAL APPRAISAL	ENTITY	Difference	% OF
APPRAISAL	56%	2025-2026	PORTION	PER 2025 LEVY	2026-2027	PORTION		INC/DEC
Brackett ISD	52.58%	\$325,707.97	\$171,257.25	50.66%	\$346,524.35	\$175,549.24	\$4,291.99	2.51%
Brackettville	2.16%	\$325,707.97	\$7,035.29	2.16%	\$346,524.35	\$7,484.93	\$449.63	6.39%
City of Spofford	0.06%	\$325,707.97	\$195.42	0.06%	\$346,524.35	\$207.91	\$12.49	6.39%
Kinney County/R&B	39.08%	\$325,707.97	\$127,286.67	41.00%	\$346,524.35	\$142,074.98	\$14,788.31	11.62%
FC Mud	2.00%	\$325,707.97	\$6,514.16	2.00%	\$346,524.35	\$6,930.49	\$416.33	6.39%
KC Water District	4.12%	\$325,707.97	\$13,419.17	4.12%	\$346,524.35	\$14,276.80	\$857.63	6.39%
Total Appraisal			\$325,707.97			\$346,524.35	\$20,816.38	6.39%
				PERCENTAGE				
COLLECTIONS	44%	TOTAL COLLECTION		PER 2025 LEVY	TOTAL COLLECTION			
		2025-2026			2026-2027			
Brackett ISD	52.58%	\$255,913.39	\$134,559.26	50.66%	\$272,269.13	\$137,931.54	\$3,372.28	2.51%
Brackettville	2.16%	\$255,913.39	\$5,527.73	2.16%	\$272,269.13	\$5,881.01	\$353.28	6.39%
City of Spofford	0.06%	\$255,913.39	\$153.55	0.06%	\$272,269.13	\$163.36	\$9.81	6.39%
Kinney County/R&B	39.08%	\$255,913.39	\$100,010.95	41.00%	\$272,269.13	\$111,630.34	\$11,619.39	11.62%
FC Mud	2.00%	\$255,913.39	\$5,118.27	2.00%	\$272,269.13	\$5,445.38	\$327.11	6.39%
KC Water District	4.12%	\$255,913.39	\$10,543.63	4.12%	\$272,269.13	\$11,217.49	\$673.86	6.39%
Total Collections			\$255,913.39			\$272,269.13	\$16,355.74	6.39%
<b>TOTAL APPRAISAL &amp; COLLECTION</b>			<b>\$581,621.36</b>			<b>\$618,793.48</b>	<b>\$37,172.12</b>	<b>6.39%</b>
<b>ENTITY ASSESSMENT</b>								
<b>OTHER INCOME</b>								
Bank Acct Interest			\$0			\$3,500.00	\$3,500.00	
Tax Certificates			\$3,500.00			\$0.00		
Total Other Income			\$3,500.00			\$3,500.00	\$0.00	
<b>TOTAL</b>			<b>\$585,121.36</b>			<b>\$622,293.48</b>	<b>\$37,172.12</b>	<b>6.35%</b>

KCAD FY 2026-2027

				PERCENTAGE	
INCOME/EXPENSE	FY 2025-2026	FY 2026-2027	DIFFERENCE	OF INC/DEC	
<b>INCOME</b>					
ASSESSMENTS	\$581,621.36	\$618,793.48	\$37,172.12	6.39%	
OTHER INCOME	\$3,500.00	\$3,500.00	\$0.00	0.00%	
<b>TOTAL INCOME</b>	<b>\$585,121.36</b>	<b>\$622,293.48</b>	<b>\$37,172.12</b>	<b>6.35%</b>	
<b>EXPENSE</b>					
APPRAISAL & COLLECTIONS	\$74,000.00	\$74,300.00	\$300.00	0.41%	Page 3
OFFICE EXPENSES	\$60,000.00	\$60,000.00	\$0.00	0.00%	Page 3
PROFESSIONAL DEVELOPMENT	\$25,000.00	\$25,000.00	\$0.00	0.00%	Page 3
KRIEGER BLDG EXP	\$28,244.00	\$30,350.00	\$2,106.00	7.46%	Page 4
AUTOMATION/SOFTWARE/SUPPORT	\$78,500.00	\$100,500.00	\$22,000.00	28.03%	Page 4
PAYROLL	\$229,777.25	\$238,968.36	\$9,191.11	4.00%	Page 5
PAYROLL TAXES & BENEFITS	\$89,600.11	\$93,175.12	\$3,575.01	3.99%	Page 5
<b>TOTAL EXPENSE</b>	<b>\$585,121.36</b>	<b>\$622,293.48</b>	<b>\$37,172.12</b>	<b>6.35%</b>	

**KCAD BUDGET  
FY 2026-2027**

EXPENSES	BUDGET FY 2025-2026	BUDGET FY 2026-2027	DIFFERENCE	%INC/DEC
<b>APPRAISAL &amp; COLLECTIONS</b>				
Annual Audit	\$10,000.00	\$12,000.00	\$2,000.00	20.00%
Appraisal Review Board	\$4,500.00	\$4,500.00	\$0.00	0.00%
Biennial Re-appraisal	\$15,000.00	\$15,000.00	\$0.00	0.00%
Legal Fees	\$6,000.00	\$6,000.00	\$0.00	0.00%
Postage	\$3,000.00	\$3,000.00	\$0.00	0.00%
Public Notices	\$2,500.00	\$2,800.00	\$300.00	12.00%
T Y Pickett	\$16,000.00	\$16,000.00	\$0.00	0.00%
Appraisal Notices	\$7,000.00	\$5,000.00	(\$2,000.00)	-28.57%
Statements	\$8,000.00	\$8,000.00	\$0.00	0.00%
Dues & Publications	\$2,000.00	\$2,000.00	\$0.00	0.00%
<b>TOTAL</b>	<b>\$74,000.00</b>	<b>\$74,300.00</b>	<b>\$300.00</b>	<b>0.41%</b>
<b>OFFICE EXPENSES</b>				
EQUIPMENT/VEHICLE MAINTENANCE	\$20,000.00	\$20,000.00	\$0.00	0.00%
SUPPLIES	\$10,000.00	\$10,000.00	\$0.00	0.00%
CONTINGENCY FUND	\$30,000.00	\$30,000.00	\$0.00	0.00%
<b>TOTALS</b>	<b>\$60,000.00</b>	<b>\$60,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b>PROFESSIONAL DEVELOPMENT</b>				
SCHOOL ENROLLMENT/SEMINARS	\$6,000.00	\$6,000.00	\$0.00	0.00%
LODGING	\$7,000.00	\$7,000.00	\$0.00	0.00%
PER DIEM	\$5,000.00	\$5,000.00	\$0.00	0.00%
MILAGE	\$7,000.00	\$7,000.00	\$0.00	0.00%
<b>TOTALS</b>	<b>\$25,000.00</b>	<b>\$25,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>

KCAD FY 2026-2027 BUDGET

KRIEGER BLDG EXPENSES	FY 25-26	FY 26-27	DIFFERENCE	%INC/DEC
CUSTODIAL SERVICE	\$1,800.00	\$1,800.00	\$0.00	0.00%
LAWN CARE & TRASH REMOVAL	\$1,500.00	\$1,000.00	\$500.00	33.33%
GENERAL MAINTENANCE	\$2,500.00	\$2,500.00	\$0.00	0.00%
<b>UTILITIES</b>				
CITY WATER	\$1,450.00	\$1,200.00	\$250.00	-17.24%
RELIANT ELC	\$6,500.00	\$7,000.00	\$500.00	7.69%
AT & T	\$8,000.00	\$8,500.00	\$500.00	6.25%
<b>TOTALS</b>	<b>\$21,750.00</b>	<b>\$22,000.00</b>	<b>\$250.00</b>	<b>1.15%</b>
<b>INSURANCE</b>				
E & O PUBLIC LIABILITY	\$1,059.00	\$1,100.00	\$41.00	3.87%
EMPLOYEE BONDS	\$800.00	\$1,000.00	\$200.00	25.00%
GENERAL LIABILITY	\$647.00	\$700.00	\$53.00	8.19%
COMMERCIAL PROPERTY/FIRE	\$1,687.00	\$1,800.00	\$113.00	6.70%
AUTO INSURANCE	\$801.00	\$1,000.00	\$199.00	24.84%
CYBER LIABILITY	\$1,500.00	\$1,700.00	\$200.00	13.33%
WORKMAN'S COMPENSION	\$1,000.00	\$1,050.00	\$50.00	5.00%
<b>TOTAL INSURANCE</b>	<b>\$7,494.00</b>	<b>\$8,350.00</b>	<b>\$856.00</b>	<b>11.42%</b>
<b>TOTAL KRIEGER BLDG EXPENSES</b>	<b>\$29,244.00</b>	<b>\$30,350.00</b>	<b>\$1,106.00</b>	<b>3.78%</b>
<b>AUTOMATION</b>				
SOFTWARE SUPPORT	\$43,000.00	\$58,000.00	\$15,000.00	34.88%
GIS PARCEL BASE MAP MAINTENANCE SUPPORT/MATI.	\$18,000.00	\$25,000.00	\$7,000.00	38.89%
BIS ONLINE SERVICE/PROTEST/TNT/PROP SERWEB HOSTING/NI	\$15,000.00	\$15,000.00	\$0.00	0.00%
HARDWARE PURCHASE	\$2,500.00	\$2,500.00	\$0.00	0.00%
<b>TOTAL AUTOMATION</b>	<b>\$78,500.00</b>	<b>\$100,500.00</b>	<b>\$22,000.00</b>	<b>28.03%</b>

KCAD FY 2026-2027  
PROPOSED PAYROLL BUDGET

	A	B	C	D	E	F
1	PAYROLL		FY 25-26	FY 26-27	DIFFERENCE	% + OR -
2						
3						
4	CHIEF APPRAISER/TATE		\$66,557.07	\$69,219.36	\$2,662.29	4.00%
5	APPRAISER/ASSESSOR/COLLECTOR/DEGEORGE		\$46,165.08	\$48,011.69	\$1,846.61	4.00%
6	APPRAISER/ASSESSOR/COLLECTOR/SANCHEZ		\$40,560.00	\$42,182.40	\$1,622.40	4.00%
7	COLLECTOR/BOOKKEEPER/SLATE		\$40,495.10	\$42,114.91	\$1,619.81	4.00%
8	COLLECTOR JONAS		\$36,000.00	\$37,440.00	\$1,440.00	4.00%
9	<b>TOTAL</b>		<b>\$229,777.25</b>	<b>\$238,968.36</b>	<b>\$9,191.11</b>	<b>4.00%</b>
10	<b>PAYROLL</b>					
11						
12	Health Insurance Chief Appraiser	HEALTH INS	\$12,500.00	\$13,000.00	\$500.00	4.00%
13	ASSESSOR/COLLECTOR/DeGEORGE	HEALTH INS	\$12,500.00	\$13,000.00	\$500.00	4.00%
14	APPRAISER COLLECTOR /SANCHEZ	HEALTH INS	\$12,500.00	\$13,000.00	\$500.00	4.00%
15	COLLECTOR JONAS	HEALTH INS	\$12,500.00	\$13,000.00	\$500.00	4.00%
16	Retirement Benefits Chief Appraiser	11.02 % Inc Cola	\$6,296.67	\$6,548.54	\$251.87	4.00%
17	RetirementASSESSOR/COLLECTOR/DeGEORGE	11.02% Inc Cola	\$4,367.48	\$4,542.18	\$174.70	4.00%
18	RetirementASSESSOR/COLLECTOR/SLATE	11.02% Inc Cola	\$3,873.75	\$4,028.70	\$154.95	4.00%
19	Retirement ASSESSOR/COLLECTOR/SANCHEZ	11.02% IncCola	\$4,921.80	\$5,118.67	\$196.87	4.00%
20	Retirement Collector/Jonas	11.02% Inc Cola	\$3,975.00	\$4,125.00	\$150.00	4.00%
21	Medicare Chief Appraiser/ Todd Tate	1.45%	\$927.96	\$965.08	\$37.12	4.00%
22	Medicare ASSESSOR/COLLECTOR/DeGEORGE	1.45%	\$643.65	\$669.39	\$25.74	4.00%
23	Medicare ASSESSOR/COLLECTOR/SANCHEZ	1.45%	\$564.60	\$587.19	\$22.59	4.00%
24	COLLECTOR/BOOKKEEPER/SLATE	1.45%	\$564.59	\$587.18	\$22.59	4.00%
25	ADDITIONAL PART TIME EMPLOYEE/JONAS	1.45%	\$362.50	\$377.00	\$14.50	4.00%
26	Social Security Chief Appraiser	6.20%	\$3,967.83	\$4,126.54	\$158.71	4.00%
27	Social Security ASSESSOR/COLLECTOR/DeGEORGE	6.20%	\$2,752.15	\$2,862.23	\$110.08	4.00%
28	Social Security APPRAISER / SANCHEZ	6.20%	\$2,418.00	\$2,514.72	\$96.72	4.00%
29	COLLECTOR/BOOKKEEPER/SLATE	6.20%	\$2,414.13	\$2,510.70	\$96.57	4.00%
30	Collector//JONAS	6.20%	\$1,550.00	\$1,612.00	\$62.00	4.00%
31						
32						
33	<b>TOTAL TAXES AND BENEFITS</b>		<b>\$89,600.11</b>	<b>\$93,175.12</b>	<b>\$3,575.01</b>	<b>4.00%</b>
34						
35	<b>TOTAL PAYROLL (PAYROLL + BENEFITS)</b>		<b>\$319,377.36</b>	<b>\$332,143.48</b>	<b>\$12,766.12</b>	<b>4.00%</b>
36						
37						