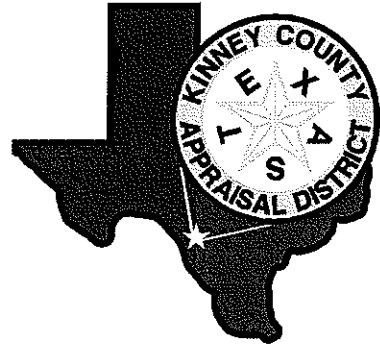


CHIEF APPRAISER
William F. Haenn, RPA, RTA, CTA



BOARD OF DIRECTORS
Tim Ward, Chairman
Lynn McCarson, Vice-Chair
J.E. Meil, Secretary
Steve Crosby
Zack Davis

May 12, 2008

Re: KCAD Budget for FY-2009

Brackett I.S.D.
Board of Trustees
P.O. Box 586
Brackettville, TX 78832-0586

Dear Board of 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 2009 is hereby submitted. 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,

A handwritten signature in cursive script that reads "William F. Haenn".

WILLIAM F. HAENN, RPA, RTA, CTA
CHIEF APPRAISER

Enclosure

KCAD FY-2009 Proposed Budget w/Sec. 6.06 Appraisal District Budget and Financing [extract]

ENTITIES PROJECTED INCOME AND 2009 BUDGETED LEGAL FEES

ENTITY	%	LEGAL FEE \$25,000	INCOME FROM TAXES	DIFFERENCE
KINNEY CTY/RFM	37.50%	\$9,375.00	\$12,873.72	\$3,498.72
BRACKETT ISD	52.02%	\$13,005.00	\$18,971.17	\$5,966.17
KC GROUNDWATER	3.32%	\$830.00	\$1,045.14	\$215.14
FC MUD	0.19%	\$47.50	\$0.00	
BRACKETTVILLE	6.78%	\$1,695.00	\$0.00	
SPOFFORD	0.19%	\$47.50	\$0.00	
TOTAL		\$25,000.00	\$32,890.03	



**2009 PROPOSED
BUDGET**

**KCAD ENTITY DISTRIBUTION
2009**

	FY 08	FY 09	DIFFERENCE	%INC/DEC	QUARTERLY PAYMENT
BRACKETT ISD	\$101,473.15	\$121,922.29	\$20,449.14	20.15%	\$30,480.57
BRACKETTVILLE	\$12,009.56	\$15,890.68	\$3,881.12	32.32%	\$3,972.67
SPOFFORD	\$323.04	\$445.32	\$122.28	37.85%	\$111.33
KINNEY CO/R & B	\$70,461.13	\$87,890.93	\$17,429.80	24.74%	\$21,972.73
FC MUD	\$380.05	\$445.32	\$65.27	17.17%	\$111.33
KC WATER DISTRICT	\$5,377.70	\$7,781.27	\$2,403.57	44.70%	\$1,945.32
TOTAL	\$190,024.63	\$234,375.81	\$44,351.18	23.34%	\$58,593.95

PROPOSED KCAD BUDGET
OCT 1, 2008-SEPT 31, 2009

PAGE 1
 KCAD FY 2009
 PROPOSED ENTITY
 BUDGET

INCOME/EXPENSE APPRAISAL	% of Levy 56%	TOTAL APPRAISAL BUDGET	ENTITY PORTION		TOTAL APPRAISAL BUDGET	ENTITY PORTION	Difference	% OF INC/DEC
		2008 Budget	2009 Budget		2009 Budget			
Brackett ISD	53.40%	\$106,413.79	\$56,824.96	52.02%	\$131,250.45	\$68,276.48	\$11,451.52	20.15%
Brackettville	6.32%	\$106,413.79	\$6,725.35	6.78%	\$131,250.45	\$8,898.78	\$2,173.43	
City of Spofford	0.17%	\$106,413.79	\$180.90	0.19%	\$131,250.45	\$249.38	\$68.47	
Kinney County/R&B	37.08%	\$106,413.79	\$39,458.23	37.50%	\$131,250.45	\$49,218.92	\$9,760.69	
FC Mud	0.20%	\$106,413.79	\$212.83	0.19%	\$131,250.45	\$249.38	\$36.55	
KC Water District	2.83%	\$106,413.79	\$3,011.51	3.32%	\$131,250.45	\$4,357.51	\$1,346.00	
Total Appraisal			\$106,413.79			\$131,250.45	\$24,836.66	23.34%
COLLECTIONS		44%			TOTAL COLLECTION BUDGET			
Brackett ISD	53.40%	\$83,610.84	\$44,648.19	52.02%	\$103,125.36	\$53,645.81	\$8,997.62	20.15%
Brackettville	6.32%	\$83,610.84	\$5,284.21	6.78%	\$103,125.36	\$6,991.90	\$1,707.69	
City of Spofford	0.17%	\$83,610.84	\$142.14	0.19%	\$103,125.36	\$195.94	\$53.80	
Kinney County/R&B	37.08%	\$83,610.84	\$31,002.90	37.50%	\$103,125.36	\$38,672.01	\$7,669.11	
FC Mud	0.20%	\$83,610.84	\$167.22	0.19%	\$103,125.36	\$195.94	\$28.72	
KC Water District	2.83%	\$83,610.84	\$2,366.19	3.32%	\$103,125.36	\$3,423.76	\$1,057.58	
Total Collections			\$83,610.84			\$103,125.36	\$19,514.52	
TOTAL APPRAISAL & COLLECTION ENTITY ASSESSMENT			\$190,024.63			\$234,375.81	\$44,351.18	23.34%
OTHER INCOME								
Bank Acct Interest			\$90.00			\$90.00	\$0.00	
Tax Certificates			\$3,910.00			\$3,910.00	\$0.00	
Total Other Income			\$4,000.00			\$4,000.00	\$0.00	0.00%
TOTAL			\$194,024.63			\$238,375.81	\$44,351.18	22.86%

KCAD FY 2008 BUDGET SUMMARY

INCOME/EXPENSE	FY 08	FY 09	DIFFERENCE	PERCENTAGE OF INC/DEC	
INCOME					
ASSESSMENTS	\$190,024.63	\$234,375.81	\$44,351.18	23.34%	
OTHER INCOME	\$4,000.00	\$4,000.00	\$0.00	0.00%	
TOTAL INCOME	\$194,024.63	\$238,375.81	\$44,351.18	22.86%	
EXPENSE					
APPRAISAL & COLLECTIONS	\$25,600.00	\$54,450.00	\$28,850.00	112.70%	PAGE 2
OFFICE EXPENSES	\$6,000.00	\$7,000.00	\$1,000.00	16.67%	PAGE 2
PROFESSIONAL DEVELOPMENT	\$3,300.00	\$3,500.00	\$200.00	6.06%	PAGE 2
KRIEGER BLDG EXP	\$19,690.35	\$14,175.00	(\$5,515.35)	-28.01%	PAGE 3
AUTOMATION/SOFTWARE/SUPPORT	\$24,036.20	\$35,383.91	\$11,347.71	47.21%	PAGE 3
PAYROLL	\$85,373.78	\$92,009.30	\$6,635.52	7.77%	PAGE 4
PAYROLL TAXES & BENEFITS	\$30,024.30	\$31,857.60	\$1,833.30	6.11%	PAGE 4
TOTAL EXPENSE	\$194,024.63	\$238,375.81	\$44,351.18	22.86%	

KCAD FY 2009 BUDGET DETAIL

EXPENSES	BUDGET FY 08	BUDGET FY 09	DIFFERENCE	%INC/DEC
Annual Audit	\$5,000.00	\$5,000.00	\$0.00	0.00%
Appraisal Review Board	\$1,000.00	\$1,000.00	\$0.00	0.00%
Biennial Re-appraisal	\$3,500.00	\$4,000.00	\$500.00	14.29%
Legal Fees	\$2,000.00	\$5,000.00	\$3,000.00	150.00%
REPAYMENT OF LOAN LEGAL FEES		\$25,000.00	\$25,000.00	100.00%
Postage	\$1,200.00	\$1,200.00	\$0.00	0.00%
Public Notices	\$1,200.00	\$1,300.00	\$100.00	8.33%
T Y Pickett	\$5,300.00	\$5,250.00	(\$50.00)	-0.94%
Appraisal Notices	\$2,500.00	\$2,800.00	\$300.00	12.00%
Statements	\$3,000.00	\$3,000.00	\$0.00	0.00%
Dues & Publications	\$900.00	\$900.00	\$0.00	0.00%
TOTAL	\$25,600.00	\$54,450.00	\$28,850.00	112.70%
OFFICE EXPENSES				
EQUIPMENT PURCHASES/MAINT	\$2,000.00	\$3,000.00	\$1,000.00	50.00%
SUPPLIES	\$4,000.00	\$4,000.00	\$0.00	0.00%
TOTALS	\$6,000.00	\$7,000.00	\$1,000.00	16.67%
PROFESSIONAL DEVELOPMENT				
SCHOOL ENROLLMENT/SEMINARS	\$800.00	\$1,000.00	\$200.00	25.00%
LODGING	\$1,000.00	\$1,000.00	\$0.00	0.00%
PER DIEM	\$500.00	\$500.00	\$0.00	0.00%
MILAGE	\$1,000.00	\$1,000.00	\$0.00	0.00%
TOTALS	\$3,300.00	\$3,500.00	\$200.00	6.06%

KCAD FY 2009 BUDGET DETAIL

KRIEGER BLDG EXPENSES	FY 08	FY 09	DIFFERENCE	%INC/DEC
Bank Note(Mortgage Payment)	\$5,565.35	\$0.00	-\$5,565.35	-100.00%
CUSTODIAL SERVICE	\$450.00	\$450.00	\$0.00	0.00%
LAWN CARE & TRASH REMOVAL	\$250.00	\$250.00	\$0.00	0.00%
GENERAL MAINTENANCE	\$3,000.00	\$3,000.00	\$0.00	0.00%
UTILITIES				
CITY WATER	\$400.00	\$400.00	\$0.00	0.00%
CP & L	\$3,800.00	\$3,850.00	\$50.00	1.32%
TELEPHONE				
NTS	\$200.00	\$150.00	(\$50.00)	-25.00%
SWB	\$3,700.00	\$3,750.00	\$50.00	1.35%
TOTALS	\$17,365.35	\$11,850.00	-\$5,515.35	-31.76%
INSURANCE				
E & O PUBLIC LIABILITY	\$975.00	\$975.00	\$0.00	\$0.00
EMPLOYEE BONDS	\$500.00	\$500.00	\$0.00	\$0.00
GENERAL LIABILITY	\$550.00	\$550.00	\$0.00	\$0.00
COMMERCIAL PROPERTY/FIRE	\$300.00	\$300.00	\$0.00	\$0.00
	\$2,325.00	\$2,325.00	\$0.00	\$0.00
TOTAL KRIEGER BLDG EXPENSES	\$19,690.35	\$14,175.00	-\$5,515.35	-28.01%
AUTOMATION				
SOFTWARE SUPPORT	\$15,000.00	\$13,200.00	-\$1,800.00	-12.00%
INTERNET DOMAIN/WEBSITE HOSTING & ADM		\$2,325.00	\$2,325.00	100.00%
GIS PARCEL BASE MAP MAINTENANCE		\$7,661.55	\$7,661.55	100.00%
GIS MAPPING PURCHASE LOAN PAYMENT	\$7,036.20	\$7,197.36	\$161.16	2.29%
GIS LICENSE SUPPORT		\$2,000.00	\$2,000.00	100%
HARDWARE PURCHASE	\$2,000.00	\$3,000.00	\$1,000.00	50.00%
TOTAL	\$24,036.20	\$35,383.91	\$11,347.71	47.21%

KCAD FY 2009
PROPOSED PAYROLL BUDGET
w/Overlapping CA

PAYROLL	MERIT	COLA	FY 08	FY 09	DIFFERENCE	
Chief Appraiser (RPA)	11 MONTHS	3.00%	\$39,909.66	\$37,681.27	\$2,228.39	-5.58%
Assessor/Collector (RTA)						
OVERLAPPING EMPLOYMENT CA	3 MONTHS			\$7,500.00	\$7,500.00	100.00%
Bookkeeper/Auditor (RTC)		3.00%	\$25,216.85	\$25,973.35	\$756.50	3.00%
Clerk/Research Analysis (RTC)		3.00%	\$20,247.27	\$20,854.68	\$607.41	3.00%
TOTAL			\$85,373.78	\$92,009.30	\$6,635.52	7.77%
Health Insurance			\$14,175.31	\$14,742.32	\$567.01	4.00%
Retirement (see below)		7.92%	\$6,761.60	\$7,287.13	\$525.53	7.77%
COLA INCREASED FOR FORMER EMPLOYEES		2.76%	\$2,356.31	\$2,539.45	\$183.14	7.77%
Medicare		1.45%	\$1,237.91	\$1,334.13	\$96.22	7.77%
Social Security		6.20%	\$5,293.17	\$5,704.57	\$411.40	7.77%
Workman's Compensation			\$200.00	\$250.00	\$50.00	25.00%
TOTAL			\$30,024.30	\$31,857.60	\$1,833.30	6.11%
TOTAL PAYROLL			\$115,398.08	\$123,866.90	\$8,468.82	7.34%

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 before June 15. 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.

(d) Each taxing unit participating in the district is allocated a portion of the amount of the budget equal to the proportion that the total dollar amount of property taxes imposed in the district by the unit for the tax year in which the budget proposal is prepared bears to the sum of the total dollar amount of property taxes imposed in the district by each participating unit for that year. If a taxing unit participates in two or more districts only the taxes imposed in a district are used to calculate the units cost allocations in that district. If the number of real property parcels in a taxing unit is less than 5 percent of the total number of real property parcels in the district and the taxing unit imposes in excess of 25 percent of the total amount of the property taxes imposed in the district by all of the participating taxing units for a year, the unit's allocation may not exceed a percentage of the appraisal district's budget equal to three times the unit's percentage of the total number of real property parcels appraised by the district.