

CHIEF APPRAISER
Gene C. Slate, RTA



BOARD OF DIRECTORS

Tim Ward, Chairman
J.E. Meil, Vice-Chairman
Leroy Slubar, Secretary
Herb Senne
Barbara Voss



May 19, 2011

Re: KCAD Budget for FY-2012

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 2012 is hereby submitted. The KCAD Entity Distribution page highlights the taxing entities portion of the budget for fiscal year 2012.

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,

GENE C. SLATE, RTA
CHIEF APPRAISER

Enclosure

KCAD FY-2012 Proposed Budget



2012 PROPOSED BUDGET

**KCAD ENTITY DISTRIBUTION
2012**

	FY 11	FY 12	DIFFERENCE	%INC/DEC	QUARTERLY PAYMENT
BRACKETT ISD	\$105,307.51	\$104,347.76	(\$959.75)	-0.91%	\$26,086.94
BRACKETTVILLE	\$13,725.20	\$10,588.11	(\$3,137.09)	-22.86%	\$2,647.03
SPOFFORD	\$384.63	\$372.97	(\$11.66)	-3.03%	\$93.24
KINNEY CO/R & B	\$75,913.72	\$72,396.96	(\$3,516.76)	-4.63%	\$18,099.24
FC MUD	\$384.63	\$12,266.45	\$11,881.82	3089.16%	\$3,066.61
KC WATER DISTRICT	\$6,720.89	\$7,231.41	\$510.52	7.60%	\$1,807.85
TOTAL	\$202,436.58	\$207,203.66	\$4,767.08	2.35%	\$51,800.92

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 KCAD FY 2012
 PROPOSED ENTITY

BUDGET								
INCOME/EXPENSE APPRAISAL	% of Levy 56%	TOTAL APPRAISAL	ENTITY		TOTAL APPRAISAL	ENTITY	Difference	% OF
		BUDGET	PORTION		BUDGET	PORTION		INC/DEC
		2011		2012				
Brackett ISD	52.02%	\$113,364.48	\$58,972.20	50.36%	\$116,034.04	\$58,434.74	(\$537.46)	-0.91%
Brackettville	6.78%	\$113,364.48	\$7,686.11	5.11%	\$116,034.04	\$5,929.34	(\$1,756.77)	-22.86%
City of Spofford	0.19%	\$113,364.48	\$215.39	0.18%	\$116,034.04	\$208.86	(\$6.53)	-3.03%
Kinney County/R&B	37.50%	\$113,364.48	\$42,511.68	34.94%	\$116,034.04	\$40,542.29	(\$1,969.39)	-4.63%
FC Mud	0.19%	\$113,364.48	\$215.39	5.92%	\$116,034.04	\$6,869.22	\$6,653.82	3019.67%
KC Water District	3.32%	\$113,364.48	\$3,763.70	3.49%	\$116,034.04	\$4,049.59	\$285.89	7.60%
Total Appraisal			\$113,364.48			\$116,034.04	\$2,669.56	2.35%
COLLECTIONS	44%				TOTAL COLLECTION			
					BUDGET			
Brackett ISD	52.02%	\$89,072.10	\$46,335.31	50.36%	\$91,169.62	\$45,913.02	(\$422.29)	-0.91%
Brackettville	6.78%	\$89,072.10	\$6,039.09	5.11%	\$91,169.62	\$4,658.77	(\$1,380.32)	-22.86%
City of Spofford	0.19%	\$89,072.10	\$169.24	0.18%	\$91,169.62	\$164.11	(\$5.13)	-3.03%
Kinney County/R&B	37.50%	\$89,072.10	\$33,402.04	34.94%	\$91,169.62	\$31,854.67	(\$1,547.37)	-4.63%
FC Mud	0.19%	\$89,072.10	\$169.24	5.92%	\$91,169.62	\$5,397.24	\$5,228.00	3089.16%
KC Water District	3.32%	\$89,072.10	\$2,957.19	3.49%	\$91,169.62	\$3,181.82	\$224.63	7.60%
Total Collections			\$89,072.10			\$91,169.62	\$2,097.52	2.35%
TOTAL APPRAISAL & COLLECTION			\$202,436.58		\$207,203.66	\$4,767.08		2.35%
ENTITY ASSESSMENT								
OTHER INCOME								
Bank Acct Interest			\$90			\$0.00	(\$90.00)	
Tax Certificates			\$3,410.00			\$3,500.00	\$90.00	
Total Other Income			\$3,500.00			\$3,500.00	\$0.00	0.00%
TOTAL			\$205,936.58			\$210,703.66	\$4,767.08	2.31%

KCAD FY 2012 BUDGET SUMMARY

INCOME/EXPENSE		FY 10	FY 11	DIFFERENCE	PERCENTAGE OF INC/DEC	
INCOME						
ASSESSMENTS		\$202,436.58	\$207,203.66	\$4,767.08	2.35%	
OTHER INCOME		\$3,500.00	\$3,500.00	\$0.00	0.00%	
TOTAL INCOME		\$205,936.58	\$210,703.66	\$4,767.08	2.31%	
EXPENSE						
APPRAISAL & COLLECTIONS		\$30,750.00	\$30,150.00	(\$600.00)	-1.95%	Page 3
OFFICE EXPENSES		\$7,000.00	\$6,000.00	(\$1,000.00)	-14.29%	Page 3
PROFESSIONAL DEVELOPMENT		\$5,500.00	\$6,100.00	\$600.00	10.91%	Page 3
KRIEGER BLDG EXP		\$15,000.00	\$14,065.00	(\$935.00)	-6.23%	Page 4
AUTOMATION/SOFTWARE/SUPPORT		\$56,580.77	\$40,951.22	(\$15,629.55)	-27.62%	Page 4
PAYROLL		\$65,911.47	\$78,079.50	\$12,168.03	18.46%	Page 5
PAYROLL TAXES & BENEFITS		\$25,194.34	\$35,357.94	\$10,163.60	40.34%	Page 5
TOTAL EXPENSE		\$205,936.58	\$210,703.66	\$4,767.08	2.31%	

KCAD FY 2012 BUDGET DETAIL

EXPENSES	BUDGET FY11	BUDGET FY12	DIFFERENCE	%INC/DEC
Annual Audit	\$5,250.00	\$5,250.00	\$0.00	0.00%
Appraisal Review Board	\$1,700.00	\$2,000.00	\$300.00	17.65%
Biennial Re-appraisal	\$4,000.00	\$3,000.00	(\$1,000.00)	-25.00%
Legal Fees	\$4,000.00	\$3,500.00	(\$500.00)	-12.50%
Postage	\$1,500.00	\$1,800.00	\$300.00	20.00%
Public Notices	\$1,500.00	\$1,500.00	\$0.00	0.00%
T Y Pickett	\$5,800.00	\$5,800.00	\$0.00	0.00%
Appraisal Notices	\$2,500.00	\$2,300.00	(\$200.00)	-8.00%
Statements	\$3,500.00	\$3,500.00	\$0.00	0.00%
Dues & Publications	\$1,000.00	\$1,500.00	\$500.00	50.00%
TOTAL	\$30,750.00	\$30,150.00	(\$600.00)	-1.95%
OFFICE EXPENSES				
EQUIPMENT PURCHASES/MAINT	\$3,000.00	\$2,500.00	(\$500.00)	-16.67%
SUPPLIES	\$4,000.00	\$3,000.00	(\$1,000.00)	-25.00%
TOTALS	\$7,000.00	\$6,000.00	(\$1,000.00)	-14.28%
PROFESSIONAL DEVELOPMENT				
SCHOOL ENROLLMENT/SEMINARS	\$1,500.00	\$1,700.00	\$200.00	13.33%
LODGING	\$1,500.00	\$1,700.00	\$200.00	13.33%
PER DIEM	\$1,000.00	\$1,200.00	\$200.00	20.00%
MILAGE	\$1,500.00	\$1,500.00	\$0.00	0.00%
TOTALS	\$5,500.00	\$6,100.00	\$600.00	10.91%

KCAD FY 2012 BUDGET DETAIL

	FY11	FY12	DIFFERENCE	%INC/DEC
KRIEGER BLDG EXPENSES				
CUSTODIAL SERVICE	\$500.00	\$500.00	\$0.00	0.00%
LAWN CARE & TRASH REMOVAL	\$300.00	\$300.00	\$0.00	0.00%
GENERAL MAINTENANCE	\$3,000.00	\$3,000.00	\$0.00	0.00%
UTILITIES				
CITY WATER	\$300.00	\$300.00	\$0.00	0.00%
RELIANT ELC	\$4,500.00	\$3,800.00	(\$700.00)	-15.56%
TELEPHONE				
NTS	\$150.00	\$150.00	\$0.00	0.00%
SWB	\$4,750.00	\$4,500.00	(\$250.00)	-5.26%
TOTALS	\$13,500.00	\$12,550.00	(\$950.00)	-7.04%
INSURANCE				
E & O PUBLIC LIABILITY	\$700.00	\$650.00	(\$50.00)	-7.14%
EMPLOYEE BONDS	\$400.00	\$400.00	\$0.00	0.00%
GENERAL LIABILITY	\$200.00	\$240.00	\$40.00	20.00%
COMMERCIAL PROPERTY/FIRE	\$200.00	\$225.00	\$25.00	12.50%
TOTAL INSURANCE	\$1,500.00	\$1,515.00	\$15.00	1.00%
TOTAL KRIEGER BLDG EXPENSES	\$15,000.00	\$14,065.00	(\$935.00)	-6.23%
AUTOMATION				
SOFTWARE SUPPORT	\$17,073.00	\$19,120.00	\$2,047.00	11.99%
INTERNET DOMAIN/WEBSITE HOSTING & ADM	\$2,441.25	\$2,625.00	\$183.75	7.53%
GIS PARCEL BASE MAP MAINTENANCE	\$7,822.50	\$7,999.00	\$176.50	2.26%
GIS MAPPING PURCHASE LOAN PAYMENT	\$7,557.22	\$7,557.22	\$0.00	0.00%
GIS LICENSE SUPPORT	\$682.50	\$500.00	-\$182.50	0.00%
HARDWARE PURCHASE	\$3,150.00	\$3,150.00	\$0.00	0.00%
MANDATORY NEW SERVER	\$17,854.30	\$0.00	(\$17,854.30)	100.00%
TOTAL	\$56,580.77	\$40,951.22	(\$15,629.55)	-27.62%

KCAD FY2012
PROPOSED PAYROLL BUDGET

PAYROLL			FY11	FY12	DIFFERENCE	INC/DEC %
CHIEF APPRAISER			\$30,284.92	\$31,193.46	\$908.54	3.00%
DEPUTY CHIEF APPRAISER			\$24,316.55	\$25,046.04	\$729.49	3.00%
TAX COLLECTOR (TODD TATE)			\$11,310.00	\$21,840.00	\$10,530.00	93.10%
PAYROLL			\$65,911.47	\$78,079.50	\$12,168.03	18.46%
Health Insurance Chief Appraiser			\$5,307.22	\$5,407.22	\$100.00	1.88%
Health Insurance Deputy CA			\$5,307.22	\$5,407.22	\$100.00	1.88%
Tax Collector			\$0.00	\$5,407.22	\$5,407.22	100.000%
Retirement Benefits Chief Appraiser	17.01% 3 Mo	16.38% 9 Mo	\$5,151.46	\$5,109.46	\$42.00	-0.82%
Retirement Benefits Deputy CA	17.01% 3 Mo	16.38% 9 Mo	\$4,136.24	\$4,141.98	\$5.74	0.14%
Tax Collector	17.01% 3 Mo	16.38% 9 Mo	\$0.00	\$3,611.78	\$3,611.78	100.00%
Medicare Chief Appraiser		1.45%	\$439.13	\$452.30	\$13.17	3.00%
Medicare Deputy CA		1.45%	\$352.58	\$363.16	\$10.58	3.00%
Medicare Tax Collector		1.45%	\$0.00	\$316.68	\$316.68	100.00%
Social Security Chief Appraiser		6.20%	\$1,877.66	\$1,933.99	\$56.33	3.00%
Social Security Deputy CA		6.20%	\$1,507.62	\$1,552.85	\$45.23	3.00%
Social Security Tax Collector		6.20%	\$701.22	\$1,354.08	\$652.86	93.10%
Workman's Compensation			\$250.00	\$300.00	\$50.00	20.00%
TOTAL TAXES AND BENEFITS			\$25,030.35	\$35,357.94	\$10,327.59	41.26%
TOTAL PAYROLL			\$90,941.82	\$113,437.44	\$22,495.62	24.74%