

CHIEF APPRAISER
Gene C. Slate, RTA



BOARD OF DIRECTORS
Tim Ward, Chairman
George Calk
Leroy Slubar, Secretary
Herb Senne
J.E. Meil



May 17, 2012

Re: KCAD Budget for FY-2013

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 2013 is hereby submitted. The KCAD Entity Distribution page highlights the taxing entities portion of the budget for fiscal year 2013.

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, RPA, RTA
CHIEF APPRAISER

Enclosure

KCAD FY-2013 Proposed Budget



**PROPOSED
2013 BUDGET**

**KCAD ENTITY DISTRIBUTION
2013**

	FY 12	FY 13	DIFFERENCE	%INC/DEC	QUARTERLY PAYMENT
BRACKETT ISD	\$104,347.76	\$113,744.52	\$9,396.76	9.01%	\$28,436.13
BRACKETTVILLE	\$10,588.11	\$11,541.59	\$953.48	9.01%	\$2,885.40
SPOFFORD	\$372.97	\$406.55	\$33.58	9.00%	\$101.64
KINNEY CO/R & B	\$72,396.96	\$78,916.48	\$6,519.52	9.01%	\$19,729.12
FC MUD	\$12,266.45	\$13,371.08	\$1,104.63	9.01%	\$3,342.77
KC WATER DISTRICT	\$7,231.41	\$7,882.62	\$651.21	9.01%	\$1,970.66
TOTAL	\$207,203.66	\$225,862.84	\$18,659.18	9.01%	\$56,465.71

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KCAD FY 2013
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	50.36%	\$116,034.04	\$58,434.74	50.36%	\$126,483.19	\$63,696.93	\$5,262.19	9.01%
Brackettville	5.11%	\$116,034.04	\$5,929.34	5.11%	\$126,483.19	\$6,463.29	\$533.95	9.01%
City of Spofford	0.18%	\$116,034.04	\$208.86	0.18%	\$126,483.19	\$227.67	\$18.81	9.01%
Kinney County/R&B	34.94%	\$116,034.04	\$40,542.29	34.94%	\$126,483.19	\$44,193.23	\$3,650.93	9.01%
FC Mud	5.92%	\$116,034.04	\$6,869.22	5.92%	\$126,483.19	\$7,487.80	\$618.59	9.01%
KC Water District	3.49%	\$116,034.04	\$4,049.59	3.49%	\$126,483.19	\$4,414.26	\$364.68	9.01%
Total Appraisal			\$116,034.04			\$126,483.19	\$10,449.15	9.01%
COLLECTIONS	44%	TOTAL COLLECTION BUDGET						
Brackett ISD	50.36%	\$91,169.62	\$45,913.02	50.36%	\$99,379.65	\$50,047.59	\$4,134.57	9.01%
Brackettville	5.11%	\$91,169.62	\$4,658.77	5.11%	\$99,379.65	\$5,078.30	\$419.53	9.01%
City of Spofford	0.18%	\$91,169.62	\$164.11	0.18%	\$99,379.65	\$178.88	\$14.78	9.01%
Kinney County/R&B	34.94%	\$91,169.62	\$31,854.67	34.94%	\$99,379.65	\$34,723.25	\$2,868.58	9.01%
FC Mud	5.92%	\$91,169.62	\$5,397.24	5.92%	\$99,379.65	\$5,883.28	\$486.03	9.01%
KC Water District	3.49%	\$91,169.62	\$3,181.82	3.49%	\$99,379.65	\$3,468.35	\$286.53	9.01%
Total Collections			\$91,169.62			\$99,379.65	\$8,210.03	9.01%
TOTAL APPRAISAL & COLLECTION ENTITY ASSESSMENT			\$207,203.66		\$225,862.84	\$18,659.18	9.01%	
OTHER INCOME								
Bank Acct Interest			\$0			\$0.00	\$0.00	
Tax Certificates			\$3,500.00			\$3,500.00	\$0.00	
Total Other Income			\$3,500.00			\$3,500.00	\$0.00	
TOTAL			\$210,703.66			\$229,362.84	\$18,659.18	8.86%

KCAD FY 2013 BUDGET SUMMARY

INCOME/EXPENSE	FY 12	FY13	DIFFERENCE	PERCENTAGE OF INC/DEC	
INCOME					
ASSESSMENTS	\$207,203.66	\$225,862.84	\$18,659.18	9.01%	
OTHER INCOME	\$3,500.00	\$3,500.00	\$0.00	0.00%	
TOTAL INCOME	\$210,703.66	\$229,362.84	\$18,659.18	8.86%	
EXPENSE					
APPRAISAL & COLLECTIONS	\$30,150.00	\$33,750.00	\$3,600.00	11.94%	Page 3
OFFICE EXPENSES	\$6,000.00	\$8,900.00	\$2,900.00	48.33%	Page 3
PROFESSIONAL DEVELOPMENT	\$6,100.00	\$8,800.00	\$2,700.00	44.26%	Page 3
KRIEGER BLDG EXP	\$14,065.00	\$13,900.00	(\$165.00)	-1.17%	Page 4
AUTOMATION/SOFTWARE/SUPPORT	\$40,951.22	\$46,632.22	\$5,681.00	13.87%	Page 4
PAYROLL	\$78,079.50	\$81,202.67	\$3,123.17	4.00%	Page 5
PAYROLL TAXES & BENEFITS	\$35,357.94	\$36,177.95	\$820.01	2.32%	Page 5
TOTAL EXPENSE	\$210,703.66	\$229,362.84	\$18,659.18	8.86%	

KCAD FY 2013 BUDGET DETAIL

EXPENSES	BUDGET FY12	BUDGET FY13	DIFFERENCE	%INC/DEC
Annual Audit	\$5,250.00	\$5,300.00	\$50.00	0.95%
Appraisal Review Board	\$2,000.00	\$2,500.00	\$500.00	25.00%
Biennial Re-appraisal	\$3,000.00	\$3,000.00	\$0.00	0.00%
Legal Fees	\$3,500.00	\$4,000.00	\$500.00	14.29%
Postage	\$1,800.00	\$2,000.00	\$200.00	11.11%
Public Notices	\$1,500.00	\$1,700.00	\$200.00	13.33%
T Y Pickett	\$5,800.00	\$7,750.00	\$1,950.00	33.62%
Appraisal Notices	\$2,300.00	\$2,500.00	\$200.00	8.70%
Statements	\$3,500.00	\$3,500.00	\$0.00	0.00%
Dues & Publications	\$1,500.00	\$1,500.00	\$0.00	0.00%
TOTAL	\$30,150.00	\$33,750.00	\$3,600.00	11.94%
OFFICE EXPENSES				
EQUIPMENT PURCHASES/MAINT	\$3,000.00	\$2,900.00	(\$100.00)	-3.33%
SUPPLIES	\$3,000.00	\$3,000.00	\$0.00	0.00%
CONTINGENCY FUND	**** \$0.00	\$3,000.00	\$3,000.00	100.00%
TOTALS	\$6,000.00	\$8,900.00	\$2,900.00	48.33%
PROFESSIONAL DEVELOPMENT				
SCHOOL ENROLLMENT/SEMINARS	\$1,700.00	\$1,800.00	\$100.00	5.88%
LODGING	\$1,700.00	\$3,500.00	\$1,800.00	105.88%
PER DIEM	\$1,200.00	\$1,800.00	\$600.00	50.00%
MILAGE	\$1,500.00	\$1,700.00	\$200.00	13.33%
TOTALS	\$6,100.00	\$8,800.00	\$2,700.00	44.26%
****	Suggest funds available for emergencies or unexpected expenses			

KCAD FY 2013 BUDGET DETAIL

KRIEGER BLDG EXPENSES			FY12	FY13	DIFFERENCE	%INC/DEC
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			\$3,800.00	\$3,800.00	\$0.00	0.00%
TELEPHONE						
NTS			\$150.00	\$150.00	\$0.00	0.00%
SWB			\$4,500.00	\$4,500.00	\$0.00	0.00%
TOTALS			\$12,550.00	\$12,550.00	\$0.00	0.00%
INSURANCE						
E & O PUBLIC LIABILITY			\$650.00	\$500.00	(\$150.00)	-23.08%
EMPLOYEE BONDS			\$400.00	\$400.00	\$0.00	0.00%
GENERAL LIABILITY			\$240.00	\$225.00	-\$15.00	-6.25%
COMMERCIAL PROPERTY/FIRE			\$225.00	\$225.00	\$0.00	0.00%
TOTAL INSURANCE			\$1,515.00	\$1,350.00	-\$165.00	-10.89%
TOTAL KRIEGER BLDG EXPENSES			\$14,065.00	\$13,900.00	(\$165.00)	-1.17%
AUTOMATION						
SOFTWARE SUPPORT			\$19,120.00	\$19,500.00	\$380.00	1.99%
INTERNET DOMAIN/WEBSITE HOSTING & ADM			\$2,625.00	\$2,625.00	\$0.00	0.00%
GIS PARCEL BASE MAP MAINTENANCE			\$7,999.00	\$8,000.00	\$1.00	0.01%
GIS MAPPING PURCHASE LOAN PAYMENT			\$7,557.22	\$7,557.22	\$0.00	0.00%
GIS LICENSE SUPPORT			\$500.00	\$500.00	\$0.00	0.00%
HARDWARE PURCHASE			\$3,150.00	\$2,500.00	-\$650.00	-20.63%
MANDATORY ONLINE APPEALS SET UP			\$0.00	\$3,450.00	\$3,450.00	100.00%
ANNUAL FEE FOR ONLINI APPEALS HOSTING			\$0.00	\$2,500.00	\$2,500.00	100.00%
TOTAL AUTOMATION			\$40,951.22	\$46,632.22	\$5,681.00	13.87%

KCAD FY2013
PROPOSED PAYROLL BUDGET

PAYROLL		FY12	FY13	DIFFERENCE	% + OR -
	COLA & MERIT				
CHIEF APPRAISER	4.00%	\$31,193.46	\$32,441.19	\$1,247.73	4.00%
DEPUTY CHIEF APPRAISER	4.00%	\$25,046.04	\$26,047.88	\$1,001.84	4.00%
TAX COLLECTOR (TODD TATE)	4.00%	\$21,840.00	\$22,713.60	\$873.60	4.00%
PAYROLL		\$78,079.50	\$81,202.67	\$3,123.17	4.00%
Health Insurance Chief Appraiser		\$5,407.22	\$5,455.00	\$47.78	0.88%
Health Insurance Deputy CA		\$5,407.22	\$5,455.00	\$47.78	0.88%
Tax Collector		\$5,407.22	\$5,455.00	\$47.78	0.88%
Retirement Benefits Chief Appraiser	16.38%	\$5,109.46	\$5,313.86	\$204.40	4.00%
Retirement Benefits Deputy CA	16.38%	\$4,141.98	\$4,266.64	\$124.66	3.01%
Tax Collector	16.38%	\$3,611.78	\$3,720.48	\$108.70	3.01%
Medicare Chief Appraiser	1.45%	\$452.30	\$470.39	\$18.09	4.00%
Medicare Deputy CA	1.45%	\$363.16	\$377.69	\$14.53	4.00%
Medicare Tax Collector	1.45%	\$316.68	\$329.34	\$12.66	4.00%
Social Security Chief Appraiser	6.20%	\$1,933.99	\$2,011.35	\$77.36	4.00%
Social Security Deputy CA	6.20%	\$1,552.85	\$1,614.96	\$62.11	4.00%
Social Security Tax Collector	6.20%	\$1,354.08	\$1,408.24	\$54.16	4.00%
Workman's Compensation		\$300.00	\$300.00	\$0.00	0.00%
TOTAL TAXES AND BENEFITS		\$35,357.94	\$36,177.95	\$820.01	2.32%
TOTAL PAYROLL		\$113,437.44	\$117,380.62	\$3,943.18	3.48%