

CHIEF APPRAISER
Gene C. Slate, RTA, RPA



BOARD OF DIRECTORS
Tim Ward, Chairman
Leroy Slubar, Vice Chairman
Henry Garcia, Secretary
Herb Senne
J.E. Meil

Susan Esparza

MAY 15 2015

Secretary to Superintendent

May 13, 2015

Brckett 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 2015-16 is hereby submitted. The KCAD Entity Distribution page highlights the taxing entities portion of the budget for fiscal year 2015-16.

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.

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-2015-16 Proposed Budget



PROPOSED

2015-16

BUDGET

[illegible]

**PROPOSED KCAD BUDGET
OCT 1, 2015 - SEPT 30, 2016**

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2015-16 PAGE 1

KCAD FY 2015-16 BUDGET SUMMARY

							PERCENTAGE	
INCOME/EXPENSE		FY 14		FY-15	DIFFERENCE	OF INC/DEC		
INCOME								
ASSESSMENTS		\$250,305.77		\$260,968.59	\$10,662.82	4.26%		
OTHER INCOME		\$3,500.00		\$3,500.00	\$0.00	0.00%		
TOTAL INCOME		\$253,805.77		\$264,468.59	\$10,662.82	4.20%		
EXPENSE								
APPRAISAL & COLLECTIONS		\$38,050.00		\$33,850.00	(\$4,200.00)	-11.04%		Page 3
OFFICE EXPENSES		\$18,000.00		\$13,700.00	(\$4,300.00)	-23.89%		Page 3
PROFESSIONAL DEVELOPMENT		\$9,000.00		\$9,000.00	\$0.00	0.00%		Page 3
KRIEGER BLDG EXP		\$13,915.00		\$22,425.00	\$8,510.00	61.16%		Page 4
AUTOMATION/SOFTWARE/SUPPORT		\$46,979.30		\$51,611.86	\$4,632.56	9.86%		Page 4
PAYROLL		\$89,525.92		\$94,002.20	\$4,476.28	5.00%		Page 5
PAYROLL TAXES & BENEFITS		\$38,335.55		\$39,879.53	\$1,543.98	4.03%		Page 5
TOTAL EXPENSE		\$253,805.77		\$264,468.59	\$10,662.82	4.20%		

KCAD BUDGET
FY 2015-2016

EXPENSES		BUDGET FY 14	BUDGET FY 15-16	DIFFERENCE	%INC/DEC
Annual Audit		\$5,500.00	\$5,700.00	\$200.00	3.64%
Appraisal Review Board		\$3,000.00	\$3,000.00	\$0.00	0.00%
Biennial Re-appraisal		\$3,500.00	\$3,500.00	\$0.00	0.00%
Legal Fees		\$4,000.00	\$2,500.00	(\$1,500.00)	-37.50%
Postage		\$2,000.00	\$2,000.00	\$0.00	0.00%
Public Notices		\$1,800.00	\$1,800.00	\$0.00	0.00%
T Y Pickett		\$7,750.00	\$7,750.00	\$0.00	0.00%
Appraisal Notices		\$2,600.00	\$2,600.00	\$0.00	0.00%
Statements		\$3,500.00	\$3,500.00	\$0.00	0.00%
Dues & Publications		\$1,500.00	\$1,500.00	\$0.00	0.00%
TOTAL		\$35,150.00	\$33,850.00	(\$1,300.00)	-3.70%
OFFICE EXPENSES					
EQUIPMENT PURCHASES/MAINT		\$3,500.00	\$2,500.00	(\$1,000.00)	-28.57%
SUPPLIES		\$3,000.00	\$3,200.00	\$200.00	6.67%
CONTINGENCY FUND *****		\$10,000.00	\$8,000.00	(\$2,000.00)	-20.00%
TOTALS		\$16,500.00	\$13,700.00	(\$2,800.00)	-16.97%
PROFESSIONAL DEVELOPMENT					
SCHOOL ENROLLMENT/SEMINARS		\$2,000.00	\$2,000.00	\$0.00	0.00%
LODGING		\$3,500.00	\$3,500.00	\$0.00	0.00%
PER DIEM		\$1,800.00	\$1,800.00	\$0.00	0.00%
MILAGE		\$1,700.00	\$1,700.00	\$0.00	0.00%
TOTALS		\$9,000.00	\$9,000.00	\$0.00	0.00%
***** Suggest funds available for emergencies or unexpected expenses					

KCAD FY 2015-16 BUDGET DETAIL

KRIEGER BLDG EXPENSES			FY 14	FY 15	DIFFERENCE	%INC/DEC
CUSTODIAL SERVICE			\$500.00	\$650.00	\$150.00	30.00%
LAWN CARE & TRASH REMOVAL			\$300.00	\$300.00	\$0.00	0.00%
GENERAL MAINTENANCE			\$2,500.00	\$3,500.00	\$1,000.00	40.00%
REWIRE APPRAISAL DISTRICT OFFICE ***			\$0.00	\$9,000.00	\$9,000.00	100.00%
UTILITIES						
CITY WATER			\$300.00	\$375.00	\$75.00	25.00%
RELIANT ELC			\$3,800.00	\$4,000.00	\$200.00	5.26%
TELEPHONE						
NTS			\$150.00	\$100.00	(\$50.00)	-33.33%
SWB			\$4,500.00	\$4,500.00	\$0.00	0.00%
TOTALS			\$12,050.00	\$22,425.00	\$10,375.00	86.10%
INSURANCE						
E & O PUBLIC LIABILITY			\$525.00	\$725.00	\$200.00	38.10%
EMPLOYEE BONDS			\$400.00	\$450.00	\$50.00	12.50%
GENERAL LIABILITY			\$225.00	\$250.00	\$25.00	11.11%
COMMERCIAL PROPERTY/FIRE			\$275.00	\$595.00	\$320.00	116.36%
TOTAL INSURANCE			\$1,425.00	\$2,020.00	\$595.00	41.75%
TOTAL KRIEGER BLDG EXPENSES			\$13,475.00	\$24,445.00	\$10,970.00	81.41%
AUTOMATION						
SOFTWARE SUPPORT			\$22,117.00	\$28,707.64	\$6,590.64	29.80%
INTERNET DOMAIN/WEBSITE HOSTING & ADM			\$2,795.00	\$2,795.00	\$0.00	0.00%
GIS PARCEL BASE MAP MAINTENANCE			\$8,002.00	\$8,002.00	\$0.00	0.00%
GIS MAPPING PURCHASE LOAN PAYMENT			\$7,557.22	\$7,557.22	\$0.00	0.00%
GIS LICENSE SUPPORT			\$550.00	\$550.00	\$0.00	0.00%
HARDWARE PURCHASE			\$2,500.00	\$1,500.00	(\$1,000.00)	-40.00%
MANDATORY ONLINE APPEALS SET UP			\$3,450.00	\$0.00	(\$3,450.00)	-100.00%
ANNUAL FEE FOR ONLINE APPEALS HOSTING			\$2,500.00	\$2,500.00	\$0.00	100.00%
TOTAL AUTOMATION			\$49,471.22	\$51,611.86	\$2,140.64	4.33%

KCAD FY 2015-16
PROPOSED PAYROLL BUDGET

PAYROLL		FY 14	FY15	DIFFERENCE	% + OR -	
	COLA & MERIT					
CHIEF APPRAISER	5.00%	\$35,766.40	\$37,554.72	\$1,788.32	5.00%	
DEPUTY CHIEF APPRAISER	5.00%	\$28,717.78	\$30,153.66	\$1,435.88	5.00%	
TAX ASSESSOR/COLLECTOR	5.00%	\$25,041.74	\$26,293.82	\$1,252.08	5.00%	
TOTAL		\$89,525.92	\$94,002.20	\$4,476.28	5.00%	
PAYROLL						
	%					
Health Insurance Chief Appraiser		\$6,452.58	\$6,743.64	\$291.06	4.51%	
Health Insurance Deputy CA		\$6,452.58	\$6,743.64	\$291.06	4.51%	
Tax Collector		\$6,452.58	\$6,743.64	\$291.06	4.51%	
Retirement Benefits Chief Appraiser	12.88%	\$4,387.34	\$4,837.04	\$449.70	10.25%	
Retirement Benefits Deputy CA	12.88%	\$3,522.71	\$3,883.79	\$361.08	10.25%	
Retirement Benefits RTA	12.88%	\$3,071.78	\$3,386.64	\$314.86	10.25%	
Medicare Chief Appraiser	1.45%	\$493.91	\$544.54	\$50.63	10.25%	
Medicare Deputy CA	1.45%	\$396.57	\$437.22	\$40.65	10.25%	
Medicare Tax Collector	1.45%	\$345.81	\$381.26	\$35.45	10.25%	
Social Security Chief Appraiser	6.20%	\$2,111.92	\$2,328.39	\$216.47	10.25%	
Social Security Deputy CA	6.20%	\$1,695.71	\$1,869.52	\$173.81	10.25%	
Social Security Tax Collector	6.20%	\$1,478.65	\$1,630.21	\$151.56	10.25%	
Workman's Compensation		\$400.00	\$350.00	\$50.00	-12.50%	
TOTAL TAXES AND BENEFITS		\$37,262.14	\$39,879.53	\$2,617.39	7.02%	
TOTAL PAYROLL		\$126,788.06	\$133,881.73	\$7,093.67	5.59%	