**CHIEF APPRAISER** Gene C. Slate, RTA, RPA



BOARD OF DIRECTORS Tim Ward, Chairman

Leroy Slubar, Vice Chairman Henry Garcia, Secretary ierb Senn J.E. Meil Susan Esparza MAY 15 2015

May 13, 2015

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

Secretary to Superintendent

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. Stats

GENE C. SLATE, RPA, RTA CHIEF APPRAISER

Enclosure: KCAD FY-2015-16 Proposed Budget



# KINNEY COUNY APPRAISAL DISTRICT ENTITY PAYMENT BREAKDOWN 15-16

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					QUARTERLY
	FY 15	FY 16	DIFFERENCE	%INC/DEC	PAYMENT
ACKETT ISD	\$126,053.98	\$131,423.78	\$5,369.71	4.26%	\$32,855.95
BRACKETTVILLE	\$12,790.62	\$13,335.50	\$544.88	4.26%	\$3,333.88
OFFORD	\$450.55	\$469.75	\$19.20	4.26%	\$117.44
KINNEY CO/R & B	\$87,456.84	\$91,182.42	\$3,725.58	4.26%	\$22,795.61
FC MUD	\$14,818.10	\$15,449.34	\$631.24	4.26%	\$3,862.34
KC WATER DISTRICT	\$8,735.68	\$9,107.80	\$372.21	4.26%	\$2,276.95
TOTAL	\$250,305.77	\$260,968.59	\$10,662.82	4.26%	\$65,242.15
	-				

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

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								% OF
INCOME/EXPENSE	% of Levy	TOTAL APPRAISAL	ENTITY		TOTAL APPRAISAL	ENTITY	Difference	INC/DEC
APPRAISAL	56%	BUDGET	PORTION		BUDGET	PORTION		
				2012			-	
Brackett ISD	50.36%	\$140,171.23	\$70,590.23	50.36%	\$146,142.41	\$73,597.32	\$3,007.09	4.26%
Brackettville	5.11%	\$140,171.23	\$7,162.75	5.11%	\$146,142.41	\$7,467.88	\$305.13	4.26%
City of Spofford	0.18%	\$140,171.23	\$252.31	0.18%	\$146,142.41	\$263.06	\$10.75	4.26%
Kinney County/R&B	34.94%	\$140,171.23	\$48,975.83	34.94%	\$146,142.41	\$51,062.16	\$2,086.33	4.26%
FC Mud	5.92%	\$140,171.23	\$8,298.14	5.92%	\$146,142.41	\$8,651.63	\$353.49	4.26%
KC Water District	3.49%	\$140,171.23	\$4,891.98	3.49%	\$146,142.41	\$5,100.37	\$208.39	4.26%
Total Appraisal			\$140,171.23			\$146,142.41	\$5,971.18	4.26%
COLLECTIONS	44%	TOTAL COLLECTION			TOTAL COLLECTION			
		BUDGET			BUDGET			
Brackett ISD	50.36%	\$110,134.54	\$55,463.75	50.36%	\$114,826.18	\$57,826.46	\$383.86	0.69%
Brackettville	5.11%	\$110,134.54	\$5,627.87	5.11%	\$114,826.18	\$5,867.62	\$239.74	4.26%
City of Spofford	0.18%	\$110,134.54	\$198.24	0.18%	\$114,826.18	\$206.69	\$8.44	4.26%
Kinney County/R&B	34.94%	\$110,134.54	\$38,481.01	34.94%	\$114,826.18	\$40,120.27	\$1,639.26	4.26%
FC Mud	5.92%	\$110,134.54	\$6,519.96	5.92%	\$114,826.18	\$6,797.71	\$277.75	4.26%
KC Water District	3.49%	\$110,134.54	\$3,843.70	3.49%	\$114,826.18	\$4,007.43	\$163.74	4.26%
Total Collections			\$110,134.54			\$114,826.18	\$4,691.64	4.26%
TOTAL APPRAISAL & COLLECTION	COLLEC.		\$250 305 77			\$260.968.59	\$10,662,82	4 26%
ENTITY ASSESSMENT	VT		-					
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			77 200 CJCD			02 944 469 50	C4 C 41 663 83	1000 0

2015-16 PAGE 1

### KCAD FY 2015-16 BUDGET SUMMARY

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				PERCENTAGE	
	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 INGOME	\$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%	Real Designation

# BUDGET SUMMARY 2015-16 PAGE 2

# KCAD BUDGET FY 2015-2016

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EXPENSES	BUDGET	BUDGET	DIFFERENCE	%INC/DEC
	FY 14	FY 15-16		
			¢200.00	2 6 40
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	
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 DEVELO	PMENT			
PROFESSIONAL DEVELO SCHOOL ENROLLMENT/S		\$2,000.00	\$0.00	0.00%
To be present to be added when the second probability of the second se		\$2,000.00	\$0.00	0.00%
SCHOOL ENROLLMENT/S	EMINARS \$2,000.00			
SCHOOL ENROLLMENT/S	EMINARS \$2,000.00 \$3,500.00	\$3,500.00	\$0.00	0.00%

### KCAD FY 2015-16 BUDGET DETAIL

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FY 14 \$500.00 \$300.00 \$2,500.00 \$0,00 \$0,00 \$3,800.00 \$3,800.00 \$150.00 \$4,500.00 \$12,050.00 \$12,050.00 \$12,050.00 \$12,050.00	FY 15 \$650.00 \$300.00 \$3,500.00 \$9,000.00 \$3,75.00 \$4,000.00 \$100.00 \$4,500.00 \$22,425.00 \$725.00	\$0.00 \$1,000.00 \$9,000.00 \$75.00 \$200.00 (\$50.00) \$0.00	%INC/DEC 30.00% 0.00% 40.00% 100.00% 25.00% 5.26% -33.33% 0.00% 86.10% 38.10%
\$300.00 \$2,500.00 \$0,00 \$3,800.00 \$3,800.00 \$150.00 \$4,500.00 \$12,050.00 \$12,050.00 \$12,050.00	\$300.00 \$3,500.00 \$9,000.00 \$375.00 \$4,000.00 \$100.00 \$4,500.00 \$22,425.00	\$0.00 \$1,000.00 \$9,000.00 \$75.00 \$200.00 (\$50.00) \$0.00 \$10.375.00	0.00% 40.00% 100.00% 25.00% 5.26% -33.33% 0.00% 86 10%
\$300.00 \$2,500.00 \$0,00 \$3,800.00 \$3,800.00 \$150.00 \$4,500.00 \$12,050.00 \$12,050.00 \$12,050.00	\$300.00 \$3,500.00 \$9,000.00 \$375.00 \$4,000.00 \$100.00 \$4,500.00 \$22,425.00	\$0.00 \$1,000.00 \$9,000.00 \$75.00 \$200.00 (\$50.00) \$0.00 \$10.375.00	0.00% 40.00% 100.00% 25.00% 5.26% -33.33% 0.00% 86 10%
\$2,500.00 \$0,00 \$3,800.00 \$3,800.00 \$150.00 \$4,500.00 \$12,050.00 \$12,050.00 \$12,050.00	\$3,500.00 \$9,000.00 \$375.00 \$4,000.00 \$100.00 \$4,500.00 \$22,425.00	\$1,000.00 \$9,000,00 \$75.00 \$200.00 (\$50.00) \$0.00 \$10.375.00	40.00% 100.00% 25.00% 5.26% -33.33% 0.00% 86.10%
\$0,00 \$300.00 \$3,800.00 \$150.00 \$4,500.00 \$12,050.00 \$12,050.00 \$12,050.00	\$9,000.00 \$375.00 \$4,000.00 \$100.00 \$4,500.00 \$22,425.00	\$9,000.00 \$75.00 \$200.00 (\$50.00) \$0.00 \$10,375.00	100.00% 25.00% 5.26% -33.33% 0.00% 86.10%
\$3,800.00 \$150.00 \$4,500.00 \$12,050.00 \$12,050.00 \$525.00	\$4,000.00 \$100.00 \$4,500.00 \$22,425.00	\$200.00 (\$50.00) \$0.00 \$10.375.00	5.26% -33.33% 0.00% 86.10%
\$3,800.00 \$150.00 \$4,500.00 \$12,050.00 \$12,050.00 \$525.00	\$4,000.00 \$100.00 \$4,500.00 \$22,425.00	\$200.00 (\$50.00) \$0.00 \$10.375.00	5.26% -33.33% 0.00% 86.10%
\$150.00 \$4,500.00 \$12,050.00 \$525.00	\$100.00 \$4,500.00 \$22,425.00	(\$50.00) \$0.00 \$10.375.00	-33.33% 0.00% 86.10%
\$4,500.00 \$12,050.00 \$525.00	\$4,500.00 \$22,425.00	\$0.00	0.00%
\$4,500.00 \$12,050.00 \$525.00	\$4,500.00 \$22,425.00	\$0.00	0.00%
\$525.00			
	\$725.00	\$200.00	38 10%
	\$725.00	\$200.00	38 10%
\$400.00		\$200.00	50.107
+	\$450.00	\$50.00	12.50%
\$225.00	\$250.00	\$25.00	11.11%
\$275.00	\$595.00	\$320.00	116.36%
\$1,425.00	\$2,020.00	\$595.00	41.75%
\$13,475.00	\$24,445.00	\$10,970.00	81.41%
\$22,117.00	\$28,707.64	\$6,590.64	29.80%
\$2,795.00	\$2,795.00	\$0.00	0.00%
\$8,002.00	\$8,002.00	\$0.00	0.00%
\$7,557.22	\$7,557.22	\$0.00	0.00%
\$550.00	\$550.00	\$0.00	0.00%
\$2,500.00	\$1,500.00	(\$1,000.00)	-40.00%
\$3,450.00	\$0.00	(\$3,450.00)	-100.00%
\$2,500.00	\$2,500.00	\$0.00	100.00%
	\$225.00 \$275.00 \$1,425.00 \$13,475.00 \$13,475.00 \$13,475.00 \$13,475.00 \$2,795.00 \$8,002.00 \$7,557.22 \$550.00 \$2,500.00 \$2,500.00	\$225.00 \$275.00 \$1,425.00 \$1,425.00 \$1,425.00 \$13,475.00 \$13,475.00 \$24,445.00 \$13,475.00 \$24,445.00 \$2,795.00 \$2,795.00 \$8,002.00 \$8,002.00 \$8,002.00 \$8,002.00 \$8,002.00 \$3,450.00 \$2,500.00 \$2,500.00 \$2,500.00 \$2,500.00	\$225.00 \$250.00 \$25.00   \$275.00 \$595.00 \$320.00   \$1,425.00 \$2,020.00 \$595.00   \$13,475.00 \$24,445.00 \$10,970.00   \$13,475.00 \$24,445.00 \$10,970.00   \$12,475.00 \$24,795.00 \$10,970.00   \$12,2117.00 \$28,707.64 \$6,590.64   \$2,795.00 \$2,795.00 \$0.00   \$8,002.00 \$8,002.00 \$0.00   \$7,557.22 \$7,557.22 \$0.00   \$2,500.00 \$1,500.00 \$1,000.00)   \$3,450.00 \$0.00 \$3,450.00   \$2,500.00 \$2,500.00 \$0.00

PAGE 4 2015 BUDGET DETAIL

## KCAD FY 2015-16 PROPOSED PAYROLL BUDGET

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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%