

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



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

*Susan Esparza*

MAY 19 2014

Secretary to Superintendent

May 16, 2014

Re: KCAD Budget for FY-2015

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

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 Proposed Budget



PROPOSED  
2015 BUDGET

**KINNEY COUNTY APPLICANT DISTRICT  
ENTITY PAYMENT BREAKDOWN 2015**

		FY 14	FY 15	DIFFERENCE	%INC/DEC	QUARTERLY PAYMENT
BRACKETT ISD		\$122,133.65	\$126,053.98	\$3,920.33	3.21%	\$31,513.50
BRACKETTVILLE		\$12,392.84	\$12,790.62	\$397.78	3.21%	\$3,197.66
SPOFFORD		\$436.54	\$450.55	\$14.01	3.21%	\$112.64
KINNEY CO/R & B		\$84,736.89	\$87,456.84	\$2,719.95	3.21%	\$21,864.21
FC MUD		\$14,357.25	\$14,818.10	\$460.85	3.21%	\$3,704.53
KC WATER DISTRICT		\$8,463.98	\$8,735.68	\$271.70	3.21%	\$2,183.92
<b>TOTAL</b>		<b>\$242,521.15</b>	<b>\$250,305.77</b>	<b>\$7,784.62</b>	<b>3.21%</b>	<b>\$62,576.44</b>



PAGL  
KCAD FY 2015  
PROPOSED ENTITY BUDGET

INCOME/EXPENSE	% of Levy	TOTAL APPRAISAL	ENTITY		TOTAL APPRAISAL	ENTITY	Difference	% OF
APPRAISAL	56%	BUDGET	PORTION		BUDGET	PORTION		INC/DEC
	2014			2015				
Brackett ISD	50.36%	\$135,811.84	\$68,394.84	50.36%	\$140,171.23	\$70,590.23	\$2,195.39	3.21%
Brackettville	5.11%	\$135,811.84	\$6,939.99	5.11%	\$140,171.23	\$7,162.75	\$222.76	3.21%
City of Spofford	0.18%	\$135,811.84	\$244.46	0.18%	\$140,171.23	\$252.31	\$7.85	3.21%
Kinney County/R&B	34.94%	\$135,811.84	\$47,452.66	34.94%	\$140,171.23	\$48,975.83	\$1,523.17	3.21%
FC Mud	5.92%	\$135,811.84	\$8,040.06	5.92%	\$140,171.23	\$8,298.14	\$258.08	3.21%
KC Water District	3.49%	\$135,811.84	\$4,739.83	3.49%	\$140,171.23	\$4,891.98	\$152.14	3.21%
Total Appraisal			\$135,811.84			\$140,171.23	\$4,359.39	3.21%
COLLECTIONS	44%	TOTAL COLLECTION			TOTAL COLLECTION			
		BUDGET			BUDGET			
Brackett ISD	50.36%	\$106,709.31	\$53,738.81	50.36%	\$110,134.54	\$55,463.75	\$383.86	0.71%
Brackettville	5.11%	\$106,709.31	\$5,452.85	5.11%	\$110,134.54	\$5,627.87	\$175.03	3.21%
City of Spofford	0.18%	\$106,709.31	\$192.08	0.18%	\$110,134.54	\$198.24	\$6.17	3.21%
Kinney County/R&B	34.94%	\$106,709.31	\$37,284.23	34.94%	\$110,134.54	\$38,481.01	\$1,196.78	3.21%
FC Mud	5.92%	\$106,709.31	\$6,317.19	5.92%	\$110,134.54	\$6,519.96	\$202.77	3.21%
KC Water District	3.49%	\$106,709.31	\$3,724.15	3.49%	\$110,134.54	\$3,843.70	\$119.55	3.21%
Total Collections			\$106,709.31			\$110,134.54	\$3,425.23	3.21%
<b>TOTAL APPRAISAL &amp; COLLECTION</b>			<b>\$242,521.15</b>			<b>\$250,305.77</b>	<b>\$7,784.62</b>	3.21%
<b>ENTITY ASSESSMENT</b>								
<b>OTHER INCOME</b>								
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	
<b>TOTAL</b>			<b>\$246,021.15</b>			<b>\$253,805.77</b>	<b>\$7,784.62</b>	3.16%

KCAD FY 2015 BUDGET SUMMARY

							PERCENTAGE
INCOME/EXPENSE		FY 14	FY 15	DIFFERENCE		OF INC/DEC	
<b>INCOME</b>							
ASSESSMENTS		\$242,521.15	\$250,305.77	\$7,784.62		3.21%	
OTHER INCOME		\$3,500.00	\$3,500.00	\$0.00		0.00%	
<b>TOTAL INCOME</b>		<b>\$246,021.15</b>	<b>\$253,805.77</b>	<b>\$7,784.62</b>		<b>3.16%</b>	
<b>EXPENSE</b>							
APPRAISAL & COLLECTIONS		\$35,150.00	\$38,050.00	\$2,900.00		8.25%	Page 3
OFFICE EXPENSES		\$16,500.00	\$18,000.00	\$1,500.00		9.09%	Page 3
PROFESSIONAL DEVELOPMENT		\$9,000.00	\$9,000.00	\$0.00		0.00%	Page 3
KRIEGER BLDG EXP		\$13,475.00	\$13,915.00	\$440.00		3.27%	Page 4
AUTOMATION/SOFTWARE/SUPPORT		\$49,471.22	\$46,979.30	(\$2,491.92)		-5.04%	Page 4
PAYROLL		\$85,262.79	\$89,525.92	\$4,263.13		5.00%	Page 5
PAYROLL TAXES & BENEFITS		\$37,162.14	\$38,335.55	\$1,173.41		3.16%	Page 5
<b>TOTAL EXPENSE</b>		<b>\$246,021.15</b>	<b>\$253,805.77</b>	<b>\$7,784.62</b>		<b>3.16%</b>	



KCAD BUDGET  
FY 2015

EXPENSES	BUDGET FY14	BUDGET FY 15	DIFFERENCE	%INC/DEC
Annual Audit	\$5,500.00	\$5,500.00	\$0.00	0.00%
Appraisal Review Board	\$3,000.00	\$3,000.00	\$0.00	0.00%
Biennial Re-appraisal	\$3,500.00	\$4,000.00	\$500.00	14.29%
Legal Fees	\$4,000.00	\$4,000.00	\$0.00	0.00%
Postage	\$2,000.00	\$2,500.00	\$500.00	25.00%
Public Notices	\$1,800.00	\$2,000.00	\$200.00	11.11%
T Y Pickett	\$7,750.00	\$9,250.00	\$1,500.00	19.35%
Appraisal Notices	\$2,600.00	\$2,800.00	\$200.00	7.69%
Statements	\$3,500.00	\$3,500.00	\$0.00	0.00%
Dues & Publications	\$1,500.00	\$1,500.00	\$0.00	0.00%
<b>TOTAL</b>	<b>\$35,150.00</b>	<b>\$38,050.00</b>	<b>\$2,900.00</b>	<b>8.25%</b>
<b>OFFICE EXPENSES</b>				
EQUIPMENT PURCHASE/MAINTANCE ***	\$3,500.00	\$5,000.00	\$1,500.00	42.86%
SUPPLIES	\$3,000.00	\$3,000.00	\$0.00	0.00%
CONTINGENCY FUND ****	\$10,000.00	\$10,000.00	\$0.00	0.00%
<b>TOTALS</b>	<b>\$16,500.00</b>	<b>\$18,000.00</b>	<b>\$1,500.00</b>	<b>9.09%</b>
<b>PROFESSIONAL DEVELOPMENT</b>				
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%
<b>TOTALS</b>	<b>\$9,000.00</b>	<b>\$9,000.00</b>	<b>\$0.00</b>	<b>0.00%</b>
****	Suggest funds available for emergencies or unexpected expenses			
***	Funds to replace 2 computers			

KCAD FY 2015 BUDGET DETAIL

<b>KRIEGER BLDG EXPENSES</b>		<b>FY 14</b>	<b>FY 15</b>	<b>DIFFERENCE</b>	<b>%INC/DEC</b>	
<b>CUSTODIAL SERVICE</b>		\$500.00	\$500.00	\$0.00	0.00%	
<b>LAWN CARE &amp; TRASH REMOVAL</b>		\$300.00	\$300.00	\$0.00	0.00%	
<b>GENERAL MAINTENANCE</b>		\$2,500.00	\$2,500.00	\$0.00	0.00%	
<b>UTILITIES</b>						
<b>CITY WATER</b>		\$300.00	\$300.00	\$0.00	0.00%	
<b>RELIANT ELC</b>		\$3,800.00	\$3,800.00	\$0.00	0.00%	
<b>TELEPHONE</b>						
<b>NTS</b>		\$150.00	\$150.00	\$0.00	0.00%	
<b>SWB</b>		\$4,500.00	\$4,500.00	\$0.00	0.00%	
<b>TOTALS</b>		<b>\$12,050.00</b>	<b>\$12,050.00</b>	<b>\$0.00</b>	<b>0.00%</b>	
<b>INSURANCE</b>						
<b>E &amp; O PUBLIC LIABILITY</b>		\$525.00	\$650.00	\$125.00	23.81%	
<b>EMPLOYEE BONDS</b>		\$400.00	\$400.00	\$0.00	0.00%	
<b>GENERAL LIABILITY</b>		\$225.00	\$225.00	\$0.00	0.00%	
<b>COMMERCIAL PROPERTY/FIRE</b>		\$275.00	\$590.00	\$315.00	114.55%	
<b>TOTAL INSURANCE</b>		<b>\$1,425.00</b>	<b>\$1,865.00</b>	<b>\$440.00</b>	<b>30.88%</b>	
<b>TOTAL KRIEGER BLDG EXPENSES</b>		<b>\$13,475.00</b>	<b>\$13,915.00</b>	<b>\$440.00</b>	<b>3.27%</b>	
<b>AUTOMATION</b>						
<b>SOFTWARE SUPPORT</b>		\$22,117.00	\$25,870.08	\$3,753.08	16.97%	
<b>INTERNET DOMAIN/WEBSITE HOSTING &amp; ADM</b>		\$2,795.00	\$0.00	(\$2,795.00)	-100.00%	Inc in above figure
<b>GIS PARCEL BASE MAP MAINTENANCE</b>		\$8,002.00	\$8,002.00	\$0.00	0.00%	
<b>GIS MAPPING PURCHASE LOAN PAYMENT</b>		\$7,557.22	\$7,557.22	\$0.00	0.00%	
<b>GIS LICENSE SUPPORT</b>		\$550.00	\$550.00	\$0.00	0.00%	
<b>HARDWARE PURCHASE</b>		\$2,500.00	\$2,500.00	\$0.00	0.00%	
<b>MANDATORY ONLINE APPEALS SET UP</b>		\$3,450.00	\$0.00	(\$3,450.00)	100.00%	
<b>ANNUAL FEE FOR ONLINE APPEALS HOSTING</b>		\$2,500.00	\$2,500.00	\$0.00	100.00%	
<b>TOTAL AUTOMATION</b>		<b>\$49,471.22</b>	<b>\$46,979.30</b>	<b>-\$2,491.92</b>	<b>-5.04%</b>	



KCAD FY 2015  
PROPOSED PAYROLL BUDGET

PAYROLL		FY 14	FY 15	DIFFERENCE	% + OR -
	COLA & MERIT				
CHIEF APPRAISER(GENE SLATE)	5.00%	\$34,063.24	\$35,766.40	\$1,703.16	5.00%
DEPUTY CHIEF APPRAISER (MARY MEEK)	5.00%	\$27,350.27	\$28,717.78	\$1,367.51	5.00%
TAX COLLECTOR (TODD TATE)	5.00%	\$23,849.28	\$25,041.74	\$1,192.46	5.00%
<b>PAYROLL</b>		<b>\$85,262.79</b>	<b>\$89,525.92</b>	<b>\$4,263.13</b>	<b>5.00%</b>
	%				
Health Insurance Chief Appraiser		\$6,452.58	\$6,518.64	\$66.06	1.02%
Health Insurance Deputy CA		\$6,452.58	\$6,518.64	\$66.06	1.02%
Tax Collector		\$6,452.58	\$6,518.64	\$66.06	1.02%
Retirement Benefits Chief Appraiser	12.88%	\$4,387.34	\$4,606.71	\$219.37	5.00%
Retirement Benefits Deputy CA	12.88%	\$3,522.71	\$3,698.85	\$176.14	5.00%
Tax Collector	12.88%	\$3,071.78	\$3,225.37	\$153.59	5.00%
Medicare Chief Appraiser	1.45%	\$493.91	\$518.61	\$24.70	5.00%
Medicare Deputy CA	1.45%	\$396.57	\$416.40	\$19.83	5.00%
Medicare Tax Collector	1.45%	\$345.81	\$363.10	\$17.29	5.00%
Social Security Chief Appraiser	6.20%	\$2,111.92	\$2,217.51	\$105.59	5.00%
Social Security Deputy CA	6.20%	\$1,695.71	\$1,780.50	\$84.79	5.00%
Social Security Tax Collector	6.20%	\$1,478.65	\$1,552.58	\$73.93	5.00%
Workman's Compensation		\$300.00	\$400.00	\$100.00	33.33%
<b>TOTAL TAXES AND BENEFITS</b>		<b>\$37,162.14</b>	<b>\$38,335.55</b>	<b>\$1,173.41</b>	<b>3.16%</b>
<b>TOTAL PAYROLL</b>		<b>\$122,424.93</b>	<b>\$127,861.47</b>	<b>\$5,436.54</b>	<b>4.44%</b>



## § 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 the 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.