

CHIEF APPRAISER
Gene C. Slate, RTA,RPA



BOARD OF DIRECTORS

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

Susan Esparza

MAY 16 2013

Secretary to Superintendent

May 15, 2013

Re: KCAD Budget for FY-2014

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 2014 is hereby submitted. The KCAD Entity Distribution page highlights the taxing entities portion of the budget for fiscal year 2014.

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-2014 Proposed Budget



PROPOSED
2014 BUDGET

KCAD ENTITY DISTRIBUTION 2014

	FY 13	FY 14	DIFFERENCE	%INC/DEC	QUARTERLY PAYMENT
BRACKETT ISD	\$118,312.68	\$122,133.65	\$3,820.97	3.23%	\$30,533.41
BRACKETTVILLE	\$12,005.11	\$12,392.84	\$387.73	3.23%	\$3,098.21
SPOFFORD	\$422.88	\$436.54	\$13.66	3.23%	\$109.14
KINNEY CO/R & B	\$82,085.87	\$84,736.89	\$2,651.02	3.23%	\$21,184.22
FC MUD	\$13,908.08	\$14,357.25	\$449.17	3.23%	\$3,589.31
KC WATER DISTRICT	\$8,199.18	\$8,463.98	\$264.80	3.23%	\$2,116.00
TOTAL	\$234,933.80	\$242,521.15	\$7,587.35	3.23%	\$60,630.29

PROPOSED KCAD BUDGET
OCT 1, 2013 - SEPT 30, 2014

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KCAD FY 2014
PROPOSED ENTITY BUDGET

INCOME/EXPENSE APPRAISAL	% of Levy 56%	TOTAL APPRAISAL BUDGET	ENTITY PORTION	2012	TOTAL APPRAISAL BUDGET	ENTITY PORTION	Difference	% OF INC/DEC
Brackett ISD	50.36%	\$131,562.90	\$66,255.08	50.36%	\$135,811.84	\$68,394.84	\$2,139.77	3.23%
Brackettville	5.11%	\$131,562.90	\$6,722.86	5.11%	\$135,811.84	\$6,939.99	\$217.12	3.23%
City of Spofford	0.18%	\$131,562.90	\$236.81	0.18%	\$135,811.84	\$244.46	\$7.65	3.23%
Kinney County/R&B	34.94%	\$131,562.90	\$45,968.08	34.94%	\$135,811.84	\$47,452.66	\$1,484.58	3.23%
FC Mud	5.92%	\$131,562.90	\$7,788.52	5.92%	\$135,811.84	\$8,040.06	\$251.54	3.23%
KC Water District	3.49%	\$131,562.90	\$4,591.55	3.49%	\$135,811.84	\$4,739.83	\$148.29	3.23%
Total Appraisal			\$131,562.90			\$135,811.84	\$4,248.94	3.23%
COLLECTIONS	44%	TOTAL COLLECTION BUDGET			TOTAL COLLECTION BUDGET			
Brackett ISD	50.36%	\$103,370.90	\$52,057.59	50.36%	\$106,709.31	\$53,738.81	\$383.86	0.74%
Brackettville	5.11%	\$103,370.88	\$5,282.25	5.11%	\$106,709.31	\$5,452.85	\$170.59	3.23%
City of Spofford	0.18%	\$103,370.88	\$186.07	0.18%	\$106,709.31	\$192.08	\$6.01	3.23%
Kinney County/R&B	34.94%	\$103,370.88	\$36,117.79	34.94%	\$106,709.31	\$37,284.23	\$1,166.45	3.23%
FC Mud	5.92%	\$103,370.88	\$6,119.56	5.92%	\$106,709.31	\$6,317.19	\$197.64	3.23%
KC Water District	3.49%	\$103,370.88	\$3,607.65	3.49%	\$106,709.31	\$3,724.15	\$116.50	3.23%
Total Collections			\$103,370.90			\$106,709.31	\$3,338.41	3.23%
TOTAL APPRAISAL & COLLECTION ENTITY ASSESSMENT			\$234,933.80		\$242,521.15	\$7,587.35	3.23%	
OTHER INCOME								
Bank Acct Interest			\$0		\$0.00	\$0.00	\$0.00	
Tax Certificates			\$3,500.00		\$3,500.00	\$0.00	\$0.00	
Total Other Income			\$3,500.00		\$3,500.00	\$0.00	\$0.00	
TOTAL			\$238,433.80		\$246,021.15	\$7,587.35	3.18%	

KCAD FY 2014 BUDGET SUMMARY

							PERCENTAGE	
INCOME/EXPENSE			FY13		FY 14	DIFFERENCE	OF INC/DEC	
INCOME								
ASSESSMENTS			\$234,933.80		\$242,521.15	\$7,587.35	3.23%	
OTHER INCOME			\$3,500.00		\$3,500.00	\$0.00	0.00%	
TOTAL INCOME			\$238,433.80		\$246,021.15	\$7,587.35	3.18%	
EXPENSE								
APPRAISAL & COLLECTIONS			\$33,750.00		\$35,150.00	\$1,400.00	4.15%	Page 3
OFFICE EXPENSES			\$8,900.00		\$16,500.00	\$7,600.00	85.39%	Page 3
PROFESSIONAL DEVELOPMENT			\$8,800.00		\$9,000.00	\$200.00	2.27%	Page 3
KRIEGER BLDG EXP			\$20,900.00		\$13,475.00	(\$7,425.00)	-35.53%	Page 4
AUTOMATION/SOFTWARE/SUPPORT			\$46,632.22		\$49,471.22	\$2,839.00	6.09%	Page 4
PAYROLL			\$81,202.67		\$85,262.79	\$4,060.12	5.00%	Page 5
PAYROLL TAXES & BENEFITS			\$38,248.91		\$37,162.14	(\$1,086.77)	-2.84%	Page 5
TOTAL EXPENSE			\$238,433.80		\$246,021.15	\$7,587.35	3.18%	

KCAD BUDGET
FY 2014

EXPENSES			BUDGET		BUDGET		DIFFERENCE	%INC/DEC
			FY13		FY 14			
Annual Audit			\$5,300.00		\$5,500.00		\$200.00	3.77%
Appraisal Review Board			\$2,500.00		\$3,000.00		\$500.00	20.00%
Biennial Re-appraisal			\$3,000.00		\$3,500.00		\$500.00	16.67%
Legal Fees			\$4,000.00		\$4,000.00		\$0.00	0.00%
Postage			\$2,000.00		\$2,000.00		\$0.00	0.00%
Public Notices			\$1,700.00		\$1,800.00		\$100.00	5.88%
T Y Pickett			\$7,750.00		\$7,750.00		\$0.00	0.00%
Appraisal Notices			\$2,500.00		\$2,600.00		\$100.00	4.00%
Statements			\$3,500.00		\$3,500.00		\$0.00	0.00%
Dues & Publications			\$1,500.00		\$1,500.00		\$0.00	0.00%
TOTAL			\$33,750.00		\$35,150.00		\$1,400.00	4.15%
OFFICE EXPENSES								
EQUIPMENT PURCHASES/MAINT			\$2,900.00		\$3,500.00		\$600.00	20.69%
SUPPLIES			\$3,000.00		\$3,000.00		\$0.00	0.00%
CONTINGENCY FUND		****	\$3,000.00		\$10,000.00		\$7,000.00	233.33%
TOTALS			\$8,900.00		\$16,500.00		\$7,600.00	85.39%
PROFESSIONAL DEVELOPMENT								
SCHOOL ENROLLMENT/SEMINARS			\$1,800.00		\$2,000.00		\$200.00	11.11%
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			\$8,800.00		\$9,000.00		\$200.00	2.27%

Suggest funds available for emergencies or unexpected expenses								

KCAD FY 2014 BUDGET DETAIL

KRIEGER BLDG EXPENSES			FY13	FY 14	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			\$10,000.00	\$2,500.00	(\$7,500.00)	-75.00%
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			\$19,550.00	\$12,050.00	(\$7,500.00)	-38.36%
INSURANCE						
E & O PUBLIC LIABILITY			\$500.00	\$525.00	\$25.00	5.00%
EMPLOYEE BONDS			\$400.00	\$400.00	\$0.00	0.00%
GENERAL LIABILITY			\$225.00	\$225.00	\$0.00	0.00%
COMMERCIAL PROPERTY/FIRE			\$225.00	\$275.00	\$50.00	22.22%
TOTAL INSURANCE			\$1,350.00	\$1,425.00	\$75.00	5.56%
TOTAL KRIEGER BLDG EXPENSES			\$20,900.00	\$13,475.00	(\$7,425.00)	-35.53%
AUTOMATION						
SOFTWARE SUPPORT			\$19,500.00	\$22,117.00	\$2,617.00	13.42%
INTERNET DOMAIN/WEBSITE HOSTING & ADM			\$2,625.00	\$2,795.00	\$170.00	6.48%
GIS PARCEL BASE MAP MAINTENANCE			\$8,000.00	\$8,002.00	\$2.00	0.03%
GIS MAPPING PURCHASE LOAN PAYMENT			\$7,557.22	\$7,557.22	\$0.00	0.00%
GIS LICENSE SUPPORT			\$500.00	\$550.00	\$50.00	0.00%
HARDWARE PURCHASE			\$2,500.00	\$2,500.00	\$0.00	0.00%
MANDATORY ONLINE APPEALS SET UP			\$3,450.00	\$3,450.00	\$0.00	100.00%
ANNUAL FEE FOR ONLINE APPEALS HOSTING			\$2,500.00	\$2,500.00	\$0.00	100.00%
TOTAL AUTOMATION			\$46,632.22	\$49,471.22	\$2,839.00	6.09%

KCAD FY 2014
PROPOSED PAYROLL BUDGET

PAYROLL		FY13	FY 14	DIFFERENCE	% + OR -	
	COLA & MERIT					
CHIEF APPRAISER	5.00%	\$32,441.19	\$34,063.24	\$1,622.05	5.00%	
DEPUTY CHIEF APPRAISER	5.00%	\$26,047.88	\$27,350.27	\$1,302.39	5.00%	
TAX COLLECTOR (TODD TATE)	5.00%	\$22,713.60	\$23,849.28	\$1,135.68	5.00%	
PAYROLL		\$81,202.67	\$85,262.79	\$4,060.12	5.00%	
	%					
Health Insurance Chief Appraiser		\$6,145.32	\$6,452.58	\$307.26	5.00%	
Health Insurance Deputy CA		\$6,145.32	\$6,452.58	\$307.26	5.00%	
Tax Collector		\$6,145.32	\$6,452.58	\$307.26	5.00%	
Retirement Benefits Chief Appraiser	12.88%	\$5,313.86	\$4,387.34	\$926.52	-17.44%	
Retirement Benefits Deputy CA	12.88%	\$4,266.64	\$3,522.71	\$743.93	-17.44%	
Tax Collector	12.88%	\$3,720.48	\$3,071.78	\$648.70	-17.44%	
Medicare Chief Appraiser	1.45%	\$470.39	\$493.91	\$23.52	5.00%	
Medicare Deputy CA	1.45%	\$377.69	\$396.57	\$18.88	5.00%	
Medicare Tax Collector	1.45%	\$329.34	\$345.81	\$16.47	5.00%	
Social Security Chief Appraiser	6.20%	\$2,011.35	\$2,111.92	\$100.57	5.00%	
Social Security Deputy CA	6.20%	\$1,614.96	\$1,695.71	\$80.75	5.00%	
Social Security Tax Collector	6.20%	\$1,408.24	\$1,478.65	\$70.41	5.00%	
Workman's Compensation		\$300.00	\$300.00	\$0.00	0.00%	
TOTAL TAXES AND BENEFITS		\$38,248.91	\$37,162.14	-\$1,086.77	-2.84%	
TOTAL PAYROLL		\$119,451.58	\$122,424.93	\$2,973.35	2.49%	