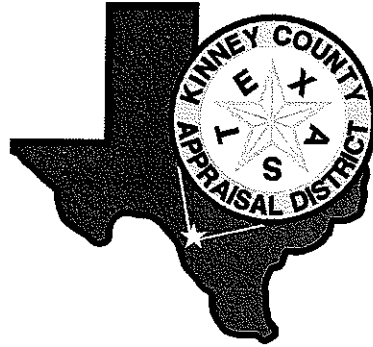


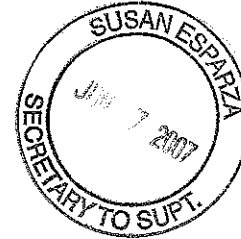
**CHIEF APPRAISER**  
William F. Haenn, RPA, RTA



**BOARD OF DIRECTORS**  
Tim Ward, Chairman  
Lynn McCarson, Vice-Chairman  
J.E. Meil, Secretary  
Steve Crosby  
Zack Davis

June 6, 2007

Re: KCAD Budget for FY-2008



Brackett I.S.D.  
Board of Trustees  
P.O. Box 586  
Brackettville, TX 78832-0586

Dear Board of 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 2008 is hereby submitted. 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,

WILLIAM F. HAENN, RPA, RTA  
CHIEF APPRAISER

Enclosure

KCAD FY-2008 Proposed Budget w/Sec. 6.06 Appraisal District Budget and Financing [extract]

**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.

(d) Each taxing unit participating in the district is allocated a portion of the amount of the budget equal to the proportion that the total dollar amount of property taxes imposed in the district by the unit for the tax year in which the budget proposal is prepared bears to the sum of the total dollar amount of property taxes imposed in the district by each participating unit for that year. If a taxing unit participates in two or more districts only the taxes imposed in a district are used to calculate the units cost allocations in that district. If the number of real property parcels in a taxing unit is less than 5 percent of the total number of real property parcels in the district and the taxing unit imposes in excess of 25 percent of the total amount of the property taxes imposed in the district by all of the participating taxing units for a year, the unit's allocation may not exceed a percentage of the appraisal district's budget equal to three times the unit's percentage of the total number of real property parcels appraised by the district.



**KCAD ENTITY DISTRIBUTION  
2008**

	<b>FY 07</b>	<b>FY 08</b>	<b>DIFFERENCE</b>	<b>%INC/DEC</b>
<b>BRACKETT ISD</b>	\$90,232.71	\$101,473.15	\$11,240.44	12.46%
<b>BRACKETTVILLE</b>	\$11,021.50	\$12,009.56	\$988.06	8.96%
<b>SPOFFORD</b>	\$281.70	\$323.04	\$41.34	14.68%
<b>KINNEY CO/R &amp; B</b>	\$64,562.70	\$70,461.13	\$5,898.43	9.14%
<b>FC MUD</b>	\$5,669.25	\$380.05	(\$5,289.20)	-93.30%
<b>KC WATER DISTRICT</b>	\$4,295.96	\$5,377.70	\$1,081.74	25.18%
<b>TOTAL</b>	<b>\$176,063.82</b>	<b>\$190,024.63</b>	<b>\$13,960.81</b>	<b>7.93%</b>

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~~KCAD FY 2008~~  
PROPOSED ENTITY  
BUDGET

INCOME/EXPENSE APPRAISAL	% of Levy 56%	TOTAL APPRAISAL BUDGET	ENTITY PORTION		TOTAL APPRAISAL BUDGET	ENTITY PORTION	Difference	% OF INC/DEC
		2007 BUDGET		2008 BUDGET				
Brackett ISD	51.25%	\$98,595.73	\$50,530.31	53.40%	\$106,413.79	\$56,824.96	\$6,294.65	
Brackettville	6.26%	\$98,595.73	\$6,172.09	6.32%	\$106,413.79	\$6,725.35	\$553.26	
City of Spofford	0.16%	\$98,595.73	\$157.75	0.17%	\$106,413.79	\$180.90	\$23.15	
Kinney County/R&B	36.67%	\$98,595.73	\$36,155.05	37.08%	\$106,413.79	\$39,458.23	\$3,303.18	
FC Mud	3.22%	\$98,595.73	\$3,174.78	0.20%	\$106,413.79	\$212.83	(\$2,961.95)	
KC Water District	2.44%	\$98,595.73	\$2,405.74	2.83%	\$106,413.79	\$3,011.51	\$605.77	
Total Appraisal			\$98,595.73			\$106,413.79	\$7,818.06	7.93%
COLLECTIONS	44%				TOTAL COLLECTION BUDGET			
Brackett ISD	51.25%	\$77,468.09	\$39,702.40	53.40%	\$83,610.84	\$44,648.19	\$4,945.79	
Brackettville	6.26%	\$77,468.09	\$4,849.50	6.32%	\$83,610.84	\$5,284.21	\$434.70	
City of Spofford	0.16%	\$77,468.09	\$123.95	0.17%	\$83,610.84	\$142.14	\$18.19	
Kinney County/R&B	36.67%	\$77,468.09	\$28,407.55	37.08%	\$83,610.84	\$31,002.90	\$2,595.35	
FC Mud	3.22%	\$77,468.09	\$2,494.47	0.20%	\$83,610.84	\$167.22	(\$2,327.25)	
KC Water District	2.44%	\$77,468.09	\$1,890.22	2.83%	\$83,610.84	\$2,366.19	\$475.97	
Total Collections			\$77,468.09			\$83,610.84	\$6,142.75	
<b>TOTAL APPRAISAL &amp; COLLECTION ENTITY ASSESSMENT</b>			<b>\$176,063.82</b>			<b>\$190,024.63</b>	<b>\$13,960.81</b>	7.93%
OTHER INCOME								
Bank Acct Interest			\$90.00			\$90.00	\$0.00	
Tax Certificates			\$3,910.00			\$3,910.00	\$0.00	
Total Other Income			\$4,000.00			\$4,000.00	\$0.00	0.00%
TOTAL			<b>\$180,063.82</b>			<b>\$194,024.63</b>	<b>\$13,960.81</b>	7.75%

KCAD FY 2008 BUDGET DETAIL

EXPENSES	BUDGET FY 07	BUDGET FY 08	DIFFERENCE	%INC/DEC
Annual Audit	\$5,000 00	\$5,000 00	\$0 00	0 00%
Appraisal Review Board	\$1,000 00	\$1,000 00	\$0 00	0 00%
Biennial Re-appraisal	\$4,000 00	\$3,500 00	(\$500 00)	-12 50%
Legal Fees	\$2,000 00	\$2,000 00	\$0 00	0 00%
Postage	\$1,300 00	\$1,200 00	(\$100 00)	-7 69%
Public Notices	\$900 00	\$1,200 00	\$300 00	33 33%
T Y Pickett	\$5,000 00	\$5,300 00	\$300 00	6 00%
Appraisal Notices	\$2,500 00	\$2,500 00	\$0 00	0 00%
Statements	\$3,000 00	\$3,000 00	\$0 00	0 00%
Dues & Publications	\$1,000 00	\$900 00	(\$100 00)	-10 00%
TOTAL	\$25,700 00	\$25,600 00	(\$100 00)	-0 39%
INSURANCE				
E&O Public Liability	\$880 00	\$975 00	\$95 00	10 80%
Employee Bonds	\$600 00	\$500 00	(\$100 00)	-16 67%
General Liability	\$520 00	\$550 00	\$30 00	5 77%
Commercial Property/Fire	\$520 00	\$300 00	(\$220 00)	-42 31%
TOTALS	\$2 520 00	\$2 325 00	(\$195 00)	-7 74%

KCAD FY 2008 BUDGET DETAIL

EXPENSES	BUDGET FY 07	BUDGET FY 08	DIFFERENCE	%INC/DEC
Annual Audit	\$5,000.00	\$5,000.00	\$0.00	0.00%
Appraisal Review Board	\$1,000.00	\$1,000.00	\$0.00	0.00%
Biennial Re-appraisal	\$4,000.00	\$3,500.00	(\$500.00)	-12.50%
Legal Fees	\$2,000.00	\$2,000.00	\$0.00	0.00%
Postage	\$1,300.00	\$1,200.00	(\$100.00)	-7.69%
Public Notices	\$900.00	\$1,200.00	\$300.00	33.33%
T Y Pickett	\$5,000.00	\$5,300.00	\$300.00	6.00%
Appraisal Notices	\$2,500.00	\$2,500.00	\$0.00	0.00%
Statements	\$3,000.00	\$3,000.00	\$0.00	0.00%
Dues & Publications	\$1,000.00	\$900.00	(\$100.00)	-10.00%
TOTAL	\$25,700.00	\$25,600.00	(\$100.00)	-0.39%
INSURANCE				
E&O Public Liability	\$880.00	\$975.00	\$95.00	10.80%
Employee Bonds	\$600.00	\$500.00	(\$100.00)	-16.67%
General Liability	\$520.00	\$550.00	\$30.00	5.77%
Commercial Property/Fire	\$520.00	\$300.00	(\$220.00)	-42.31%
TOTALS	\$2,520.00	\$2,325.00	(\$195.00)	-7.74%

KCAD FY 2008 BUDGET DETAIL

<i>KRIEGER BLDG EXPENSES</i>	<i>FY 07</i>	<i>FY 08</i>	<i>DIFFERENCE</i>	<i>%INC/DEC</i>
Bank Note(Mortgage Payment)	\$6,300.00	\$5,565.35 *	(\$734.65)	-11.66%
CUSTODIAL SERVICE	\$475.00	\$450.00	(\$25.00)	-5.26%
LAWN CARE & TRASH REMOVAL	\$400.00	\$250.00	(\$150.00)	-38%
GENERAL MAINTENANCE	\$3,000.00	\$3,000.00	\$0.00	0.00%
UTILITIES				
CITY WATER	\$375.00	\$400.00	\$25.00	6.67%
CP & L	\$3,600.00	\$3,800.00	\$200.00	5.56%
TELEPHONE				
NTS	\$400.00	\$200.00	(\$200.00)	-50.00%
SWB	\$3,900.00	\$3,700.00	(\$200.00)	-5.13%
TOTALS	\$18,450.00	\$17,365.35	(\$1,084.65)	-5.88%
OFFICE EXPENSES				
EQUIPMENT PURCHASES/MAINT	\$2,000.00	\$2,000.00	\$0.00	0.00%
SUPPLIES	\$4,000.00	\$4,000.00	\$0.00	0.00%
TOTALS	\$6,000.00	\$6,000.00	\$0.00	0.00%
PROFESSIONAL DEVELOPMENT				
SCHOOL ENROLLMENT/SEMINARS	\$600.00	\$800.00	\$200.00	33.33%
LODGING	\$1,000.00	\$1,000.00	\$0.00	0.00%
PER DIEM	\$700.00	\$500.00	(\$200.00)	-28.57%
MILAGE	\$800.00	\$1,000.00	\$200.00	25.00%
TOTALS	\$3,100.00	\$3,300.00	\$200.00	6.45%
AUTOMATION				
SOFTWARE SUPPORT	\$14,000.00	\$15,000.00	1,000.00	7.14%
HARDWARE PURCHASE	\$2,000.00	\$2,000.00	0.00	0.00%
GIS MAPPING PURCHASE LOAN PAYMENT		\$7,036.20	7,036.20	100.00%
TOTALS	\$16,000.00	\$24,036.20	8,036.20	50.23%
* Building Mortgage Paid off 2008				



KCAD FY 2008  
PROPOSED PAYROLL BUDGET

PAYROLL	MERIT	COLA	FY 07	FY 08	DIFFERENCE	
Chief Appraiser (RPA) Assessor/Collector (RTA)		3.00%	\$38,747.25	\$39,909.66	\$1,162.41	3.00%
Bookkeeper/Auditor (RTC)		3.00%	\$24,482.38	\$25,216.85	\$734.47	3.00%
Clerk/Research Analysis (RTC)	3.00%	3.00%	\$19,101.20	\$20,247.27	\$1,146.07	6.00%
TOTAL			\$82,330.83	\$85,373.78	\$3,042.95	3.70%
Health Insurance			\$13,042.89	\$14,175.31	\$1,132.42	8.68%
Retirement (see below)		7.92%	\$6,421.80	\$6,761.60	\$339.80	5.29%
COLA INCREASED FOR FORMER EMPLOYEES		2.76%	\$0.00	\$2,356.31	\$2,356.31	100.00%
Medicare		1.45%	\$1,193.79	\$1,237.91	\$44.12	3.70%
Social Security		6.20%	\$5,104.51	\$5,293.17	\$188.66	3.70%
Workman's Compensation			\$200.00	\$200.00	\$0.00	0.00%
TOTAL			\$25,962.99	\$30,024.30	\$4,061.31	15.64%
TOTAL PAYROLL			\$108,293.82	\$115,398.08	\$7,104.26	6.56%