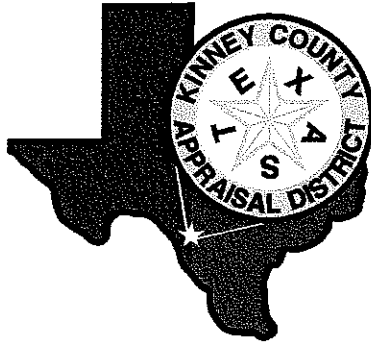


CHIEF APPRAISER
William F. Haenn, RPA, RTA



BOARD OF DIRECTORS
Tom Ertle, Chairman
Tim Ward, Vice-Chairman
Steve Crosby, Secretary
Lynn McCarson
J.E. Meil

June 7, 2006

Brackett Independent School District
Board of Directors

Dear Governing Body,

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 2007 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-2007 Proposed Budget w/Sec. 6.06 Appraisal District Budget and Financing [extract]

**KCAD ENTITY DISTRIBUTION
2007**

	FY 06	FY 07	DIFFERENCE	%INC/DEC
BRACKETT ISD	\$98,339.79	\$90,232.71	(\$8,107.08)	-8.24%
BRACKETTVILLE	\$12,011.84	\$11,021.50	(\$990.34)	-8.24%
SPOFFORD	\$307.03	\$281.70	(\$25.33)	-8.25%
KINNEY CO/R & B	\$70,363.32	\$64,562.70	(\$5,800.62)	-8.24%
FC MUD	\$6,178.62	\$5,669.25	(\$509.37)	-8.24%
KC WATER DISTRICT	\$4,681.93	\$4,295.96	(\$385.97)	-8.24%
TOTAL	\$191,882.53	\$176,063.82	(\$15,818.71)	-8.24%

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KCAD FY 2006
PROPOSED ENTITY
BUDGET

INCOME/EXPENSE APPRAISAL	% of Levy 56%	TOTAL APPRAISAL	ENTITY PORTION	2007 BUDGET	TOTAL APPRAISAL	ENTITY PORTION	Difference	% OF INC/DEC
		BUDGET 2006 BUDGET			BUDGET			
Brackett ISD	51.25%	\$107,454.21	\$55,070.28	51.25%	\$98,595.73	\$50,530.31	(\$4,539.97)	
Brackettville	6.26%	\$107,454.21	\$6,726.63	6.26%	\$98,595.73	\$6,172.09	(\$554.54)	
City of Spofford	0.16%	\$107,454.21	\$171.93	0.16%	\$98,595.73	\$157.75	(\$14.17)	
Kinney County/R&B	36.67%	\$107,454.21	\$39,403.46	36.67%	\$98,595.73	\$36,155.05	(\$3,248.40)	
FC Mud	3.22%	\$107,454.21	\$3,460.03	3.22%	\$98,595.73	\$3,174.78	(\$285.24)	
KC Water District	2.44%	\$107,454.21	\$2,621.88	2.44%	\$98,595.73	\$2,405.74	(\$216.15)	
Total Appraisal			\$107,454.21			\$98,595.73	(\$8,858.48)	-8.24%
COLLECTIONS	44%				TOTAL COLLECTION BUDGET			
Brackett ISD	51.25%	\$84,428.32	\$43,269.51	51.25%	\$77,468.09	\$39,702.40	(\$3,567.12)	
Brackettville	6.26%	\$84,428.32	\$5,285.21	6.26%	\$77,468.09	\$4,849.50	(\$435.71)	
City of Spofford	0.16%	\$84,428.32	\$135.09	0.16%	\$77,468.09	\$123.95	(\$11.14)	
Kinney County/R&B	36.67%	\$84,428.32	\$30,959.86	36.67%	\$77,468.09	\$28,407.55	(\$2,552.32)	
FC Mud	3.22%	\$84,428.32	\$2,718.59	3.22%	\$77,468.09	\$2,494.47	(\$224.12)	
KC Water District	2.44%	\$84,428.32	\$2,060.05	2.44%	\$77,468.09	\$1,890.22	(\$169.83)	
Total Collections			\$84,428.32			\$77,468.09	(\$6,960.23)	
TOTAL APPRAISAL & COLLECTION ENTITY ASSESSMENT			\$191,882.53			\$176,063.82	(\$15,818.71)	-8.24%
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			\$195,882.53			\$180,063.82	(\$15,818.71)	-8.08%

KCAD FY 2007 BUDGET SUMMARY

INCOME/EXPENSE	FY 06	FY 07	DIFFERENCE	PERCENTAGE OF INC/DEC
INCOME				
ASSESSMENTS	\$191,882.53	\$176,063.82	-\$15,818.71	-8.24%
OTHER INCOME	\$4,000.00	\$4,000.00	\$0.00	0.00%
<i>TOTAL INCOME</i>	<i>\$195,882.53</i>	<i>\$180,063.82</i>	<i>-\$15,818.71</i>	<i>-8.08%</i>
EXPENSE				
APPRAISAL & COLLECTIONS	\$24,800.00	\$25,700.00	\$900.00	3.63%
KRIEGER BLDG EXP	\$21,195.00	\$20,970.00	(\$225.00)	-1.06%
OFFICE EXPENSES	\$6,000.00	\$6,000.00	\$0.00	0.00%
PAYROLL	\$79,408.00	\$82,330.83	\$2,922.83	3.68%
PAYROLL TAXES & BENEFITS	\$25,013.11	\$25,962.99	\$949.88	3.80%
PROFESSIONAL DEVELOPMENT	\$3,100.00	\$3,100.00	\$0.00	0.00%
AUTOMATION/SOFTWARE/SUPPORT	\$36,366.42	\$16,000.00	(\$20,366.42)	-56.00%
<i>TOTAL EXPENSE</i>	<i>\$195,882.53</i>	<i>\$180,063.82</i>	<i>(\$15,818.71)</i>	<i>-8.08%</i>

KCAD FY 2007 BUDGET DETAIL

EXPENSES	BUDGET FY 06	BUDGET FY 07	DIFFERENCE	%INC/DEC
Annual Audit	\$4,500.00	\$5,000.00	\$500.00	11.11%
Appraisal Review Board	\$1,000.00	\$1,000.00	\$0.00	0.00%
Biennial Re-appraisal	\$4,000.00	\$4,000.00	\$0.00	0.00%
Legal Fees	\$2,000.00	\$2,000.00	\$0.00	0.00%
Postage	\$1,300.00	\$1,300.00	\$0.00	0.00%
Public Notices	\$900.00	\$900.00	\$0.00	0.00%
T Y Pickett	\$4,800.00	\$5,000.00	\$200.00	4.17%
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	\$800.00	\$1,000.00	\$200.00	25.00%
TOTAL	\$24,800.00	\$25,700.00	\$900.00	3.63%
INSURANCE				
E&O Public Liability	\$880.00	\$880.00	\$0.00	0.00%
Employee Bonds	\$600.00	\$600.00	\$0.00	0.00%
General Liability	\$520.00	\$520.00	\$0.00	0.00%
Commercial Property/Fire	\$520.00	\$520.00	\$0.00	0.00%
TOTALS	\$2,520.00	\$2,520.00	\$0.00	0.00%

KCAD FY 2007 BUDGET DETAIL

KRIEGER BLDG EXPENSES	FY 06	FY 07	DIFFERENCE	%INC/DEC
Bank Note(Mortgage Payment)	\$6,300 00	\$6,300 00	\$0 00	0 00%
CUSTODIAL SERVICE	\$475 00	\$475 00	\$0 00	0.00%
LAWN CARE & TRASH REMOVAL	\$480 00	\$400 00	(\$80 00)	-17%
GENERAL MAINTENANCE	\$3,000 00	\$3,000 00	\$0.00	0 00%
UTILITIES				
CITY WATER	\$420 00	\$375 00	(\$45 00)	-10.71%
CP & L	\$3 600 00	\$3 600 00	\$0 00	0 00%
TELEPHONE				
NTS	\$500 00	\$400 00	(\$100 00)	-20.00%
SWB	\$3,900 00	\$3,900 00	\$0 00	0 00%
TOTALS	\$18 675 00	\$18 450 00	(\$225 00)	-1.20%
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	\$600 00	\$0 00	0 00%
LODGING	\$1 000 00	\$1 000 00	\$0 00	0 00%
PER DIEM	\$700 00	\$700 00	\$0 00	0 00%
MILAGE	\$800 00	\$800 00	\$0 00	0.00%
TOTALS	\$3 100 00	\$3 100 00	\$0 00	0.00%
AUTOMATION				
LOAN REPAYMENT				
BANK & TRUST				
HARDWARE PURCHASE	\$9,200 00	\$0 00	(9 200 00) *	-100 00%
SOFTWARE SUPPORT	\$12,600.00	\$14,000 00	1,400 00	11.11%
HARDWARE PURCHASE	\$5,000 00	\$2,000 00	(3 000 00)	-60 00%
REPLACEMENT SERVER	\$9,566 42	\$0 00	(9 566 42) **	-100 00%
TOTALS	\$36 366 42	\$16 000 00	(20 366 42)	-56.00%

* Note at Bank & Trust for True Automation Purchase Paid Off April 2006

** Replacement of Server paid in 2006 Budget

KCAD FY 2007
PROPOSED PAYROLL BUDGET

PAYROLL	MERIT	COLA	FY 06	FY 07	DIFFERENCE	
Chief Appraiser (RPA) Assessor/Collector (RTA)		3 00%	\$37,618.69	\$38,747.25	\$1,128.56	3 00%
Bookkeeper/Auditor (RTC)		3 00%	\$23,769.31	\$24,482.38	\$713.07	3.00%
Clerk/Research Analysis (RTC)	3.00%	3 00%	\$18,020.00	\$19,101.20	\$1,081.20	6 00%
<i>TOTAL</i>			\$79,408.00	\$82,330.83	\$2,922.83	3.68%
Health Insurance			\$12,123.72	\$13,042.89	\$919.17	7.58%
Retirement		7.80%	\$6,614.69	\$6,421.80	\$192.89	-2.92%
Medicare		1.45%	\$1,151.41	\$1,193.79	\$42.38	3.68%
Social Security		6.20%	\$4,923.29	\$5,104.51	\$181.22	3.68%
Workman's Compensation			\$200.00	\$200.00	\$0.00	0.00%
<i>TOTAL</i>			\$25,013.11	\$25,962.99	\$949.88	3.80%
<i>TOTAL PAYROLL</i>			\$104,421.11	\$108,293.82	\$3,872.71	3.71%

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.