



2010
ADOPTED BUDGET

CAMERON
APPRAISAL
DISTRICT

2010
ADOPTED
BUDGET

CAMERON APPRAISAL DISTRICT

2010 ADOPTED BUDGET

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CAMERON APPRAISAL DISTRICT

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MEMBERS OF THE BOARD
Jose Noe Diaz, Sr., Chairman
Janice A. Cassidy, Vice Chairperson
Jaime Resendez, Secretary
Ruben Cortez, Jr.
Robert Pinkerton, Jr.
Tony Yzaguirre, Jr.
Carlos H. Cascos
Roberto Garcia
Jesse Villarreal
Mark Esparza

DATE: November 9, 2009
TO: CAD Directors and all Taxing Units
FROM: Frutoso M. Gomez, Jr.
Chief Appraiser
RE: 2010 Adopted CAD Budget

The 2010 adopted budget for Cameron Appraisal District is **\$3,631,418**, which represents an increase of \$107,715 from the 2009 adopted budget. This includes merit increases and adjustments for each of the District's 56 full-time employees, and it does not contain a cost of living adjustment. This year, the District expects to have upward of 203,244 accounts in our files to value for tax purposes. The budget has increased by 3.1%, and the cost per parcel has increased by 2% to \$18.26 per parcel for fiscal year 2010.

The adopted budget includes the entity contributions, employee positions, and salary ranges. The line item costs compare the 2009 adopted budget to the 2010 adopted budget. The budget is further broken down to show how the budget is expended throughout the various departments of the District and is further supported by a detailed narrative description of each line item.

Should you have any questions or concerns regarding this 2010 adopted budget, please feel free to call me.

Sincerely,

Frutoso M. Gomez, Jr.
Chief Appraiser
Cameron Appraisal District

CAMERON APPRAISAL DISTRICT

2010 BUDGET CALENDAR

JUNE 3, 2009	BUDGET WORKSHOP WITH CHIEF APPRAISER
JUNE 8, 2009	CHIEF APPRAISER SUBMITS PROPOSED BUDGET TO BOARD OF DIRECTORS
JUNE 9, 2009	CHIEF APPRAISER DELIVERS PROPOSED BUDGET TO TAXING UNITS
JULY 24, 2009	SECRETARY OF BOARD OF DIRECTORS ISSUES NOTIFICATION OF PUBLIC HEARING ON PROPOSED 2010 BUDGET TO PARTICIPATING ENTITIES
JULY 26 & 27, 2009	CHIEF APPRAISER PUBLISHES PUBLIC NOTICE OF BUDGET HEARING IN NEWSPAPER
AUGUST 17, 2009	5:30 P.M. BOARD OF DIRECTORS HOLD PUBLIC HEARING & 5:45 P.M. REGULAR BOARD MEETING AND ADOPTION OF FINAL 2010 BUDGET
NOVEMBER 12, 2009	CHIEF APPRAISER MAILES 2010 PAYMENT SCHEDULE TO TAXING JURISDICTIONS
JANUARY 1, 2010	FIRST PAYMENT DUE PRIOR TO THIS DATE
APRIL 1, 2010	SECOND PAYMENT DUE PRIOR TO THIS DATE
JULY 1, 2010	THIRD PAYMENT DUE PRIOR TO THIS DATE
OCTOBER 1, 2010	FOURTH PAYMENT DUE PRIOR TO THIS DATE

SUMMARY OF REVENUES

2010

QUARTERLY PAYMENT

TAXING JURISDICTIONS	LEVY FOR 2009	PERCENT OF TOTAL LEVIES	CONTRIBUTION 2009	CONTRIBUTION 2010	TAXING JURISDICTIONS	QUARTERLY PAYMENT
Cameron County	55,298,962.57	0.1723437	599,530.00	625,851.00	Cameron County	156,462.75
Brownsville I.S.D.	53,382,448.08	0.1663707	590,527.00	604,162.00	Brownsville I.S.D.	151,040.50
Harlingen I.S.D.	33,714,729.30	0.1050747	369,677.00	381,570.00	Harlingen I.S.D.	95,392.50
La Feria I.S.D.	4,676,943.00	0.0145761	48,195.00	52,932.00	La Feria I.S.D.	13,233.00
Los Fresnos I.S.D.	13,974,908.69	0.0435539	153,426.00	158,163.00	Los Fresnos I.S.D.	39,540.75
Point Isabel I.S.D.	36,902,522.32	0.1150097	415,135.00	417,648.00	Point Isabel I.S.D.	104,412.00
Rio Hondo I.S.D.	2,688,975.16	0.0083804	29,338.00	30,433.00	Rio Hondo I.S.D.	7,608.25
San Benito I.S.D.	10,298,051.41	0.0320947	109,907.00	116,549.00	San Benito I.S.D.	29,137.25
Santa Maria I.S.D.	468,139.04	0.0014590	5,012.00	5,298.00	Santa Maria I.S.D.	1,324.50
Santa Rosa I.S.D.	879,945.57	0.0027424	9,056.00	9,959.00	Santa Rosa I.S.D.	2,489.75
Lyford ISD	86,607.47	0.0002699	850.00	980.00	Lyford ISD	245.00
City of Brownsville	34,741,467.58	0.1082746	382,759.00	393,190.00	City of Brownsville	98,297.50
Town of Bayview	92,555.70	0.0002885	1,012.00	1,048.00	Town of Bayview	262.00
City of Combes	334,038.02	0.0010411	3,350.00	3,781.00	City of Combes	945.25
City of Harlingen	15,677,296.47	0.0488596	167,222.00	177,429.00	City of Harlingen	44,357.25
Town of Indian Lake	94,206.80	0.0002936	1,034.00	1,066.00	Town of Indian Lake	266.50
City of La Feria	1,249,769.47	0.0038950	13,668.00	14,144.00	City of La Feria	3,536.00
City of Los Fresnos	1,007,521.25	0.0031400	11,446.00	11,403.00	City of Los Fresnos	2,850.75
Town of Laguna Vista	898,015.44	0.0027987	9,662.00	10,163.00	Town of Laguna Vista	2,540.75
City of Port Isabel	1,818,128.68	0.0056663	19,924.00	20,577.00	City of Port Isabel	5,144.25
City of Primera	576,475.27	0.0017966	6,240.00	6,524.00	City of Primera	1,631.00
Town of Palm Valley	469,816.94	0.0014642	5,272.00	5,317.00	Town of Palm Valley	1,329.25
City of Rio Hondo	430,740.08	0.0013424	4,493.00	4,875.00	City of Rio Hondo	1,218.75
Town of Rancho Viejo	764,302.51	0.0023820	8,311.00	8,650.00	Town of Rancho Viejo	2,162.50
City of San Benito	3,852,062.05	0.0120053	41,322.00	43,596.00	City of San Benito	10,899.00
Town of South Padre	5,946,300.31	0.0185321	66,317.00	67,298.00	Town of South Padre	16,824.50
City of Santa Rosa	178,195.84	0.0005554	1,929.00	2,017.00	City of Santa Rosa	504.25
Bro Navigation Dist	3,242,631.72	0.0101059	36,032.00	36,699.00	Bro Navigation Dist	9,174.75
Laguna Madre Water Dist	2,524,398.55	0.0078675	28,220.00	28,570.00	Laguna Madre Water Dist	7,142.50
CC Drainage Dist #1	1,367,661.01	0.0042624	15,107.00	15,479.00	CC Drainage Dist #1	3,869.75
SBCC Drainage Dist #3	2,199,391.66	0.0068546	23,974.00	24,892.00	SBCC Drainage Dist #3	6,223.00
CC Drainage Dist #4	40,591.05	0.0001265	439.00	459.00	CC Drainage Dist #4	114.75
CC Drainage Dist #5	1,955,256.27	0.0060937	21,448.00	22,129.00	CC Drainage Dist #5	5,532.25
CC Emergency Dist #1	2,692,797.30	0.0083923	30,807.00	30,476.00	CC Emergency Dist #1	7,619.00
South Texas ISD	7,708,247.84	0.0240234	85,822.00	87,239.00	South Texas ISD	21,809.75
Texas SouthmostCollege, Dist.	16,701,519.83	0.0520516	185,732.00	189,021.00	Texas SouthmostCollege, Dist.	47,255.25
Paseo De La Resaca Mud #1	263,362.03	0.0008208	2,856.00	2,981.00	Paseo De La Resaca Mud #1	745.25
Paseo De La Resaca Mud #2	409,324.49	0.0012757	4,485.00	4,633.00	Paseo De La Resaca Mud #2	1,158.25
Paseo De La Resaca Mud #3	365,151.65	0.0011380	4,126.00	4,133.00	Paseo De La Resaca Mud #3	1,033.25
Valley Mud #2	891,004.47	0.0027769	10,041.00	10,084.00	Valley Mud #2	2,521.00
Total Summary of Revenues	320,864,462.89	1.0000000	3,523,703.00	3,631,418.00	Total Summary of Revenues	907,854.50

2010 ADOPTED SALARIES AND BENEFITS

Class	2010 Adopted Salary	BENEFITS				Total Fringe Benefits	Total Wages & Benefits
		Retirement 12.85%	Health Ins.	Life AD&D	LTD		
<u>Administration Department</u>							
Chief Appraiser	110,500	14,199	5,162	153	740	20,255	130,755
Executive Assistant	47,278	6,075	9,417	153	317	15,962	63,240
Finance & Personnel Director	63,087	8,107	7,340	153	423	16,022	79,109
Clerk	32,566	4,185	7,139	153	218	11,695	44,261
Maintenance	<u>19,053</u>	<u>2,448</u>	<u>5,162</u>	<u>153</u>	<u>128</u>	<u>7,891</u>	<u>26,944</u>
Department Total	5	272,483	35,014	34,220	765	1,826	344,308
<u>Information Technology Department</u>							
Manager	62,187	7,991	7,139	153	417	15,700	77,887
IT Tech	33,202	4,266	7,139	153	222	11,781	44,983
Clerk-IT	<u>20,865</u>	<u>2,681</u>	<u>5,162</u>	<u>153</u>	<u>140</u>	<u>8,136</u>	<u>29,001</u>
Department Total	3	116,254	14,939	19,441	459	35,617	151,871
<u>Personal Property Department</u>							
Manager	45,760	5,880	5,363	153	307	11,703	57,463
Appraiser	26,913	3,458	5,276	153	180	9,067	35,980
Appraiser	29,912	3,844	5,162	153	200	9,359	39,271
Appraiser	37,999	4,883	5,162	153	255	10,453	48,452
Appraiser	36,317	4,667	9,417	153	243	14,480	50,797
Clerk	<u>29,623</u>	<u>3,807</u>	<u>5,363</u>	<u>153</u>	<u>198</u>	<u>9,521</u>	<u>39,144</u>
Department Total	6	206,524	26,538	35,742	918	1,384	271,106
<u>Property ID Department</u>							
Manager	57,249	7,357	7,139	153	384	15,032	72,282
Appraiser	30,124	3,871	5,363	153	202	9,589	39,713
GIS	28,850	3,707	9,417	153	193	13,470	42,320
GIS	31,304	4,023	7,139	153	210	11,525	42,828
Clerk	27,392	3,520	7,139	153	184	10,996	38,388
Clerk	20,836	2,677	5,162	153	140	8,132	28,969
Clerk	21,123	2,714	5,162	153	142	8,171	29,294
Clerk	18,669	2,399	5,276	153	125	7,953	26,622
Clerk	<u>25,984</u>	<u>3,339</u>	<u>5,476</u>	<u>153</u>	<u>174</u>	<u>9,142</u>	<u>35,126</u>
Department Total	9	261,531	33,607	57,274	1,377	1,752	355,541
<u>Real Estate Department</u>							
Director	56,204	7,222	5,162	153	377	12,914	69,118
Manager	44,080	5,664	9,417	153	295	15,529	59,609
Appraiser	25,629	3,293	5,162	153	172	8,780	34,409
Appraiser	23,068	2,964	9,417	153	155	12,688	35,756
Appraiser	23,473	3,016	5,162	153	157	8,489	31,961
Appraiser	23,473	3,016	5,162	153	157	8,489	31,961
Appraiser	23,473	3,016	5,162	153	157	8,489	31,961
Appraiser	23,473	3,016	7,340	153	157	10,666	34,139
Appraiser	29,508	3,792	7,139	153	198	11,282	40,790
Appraiser	29,035	3,731	9,417	153	195	13,495	42,530
Appraiser	28,850	3,707	5,276	153	193	9,329	38,179
Appraiser	29,035	3,731	7,139	153	195	11,218	40,253
Appraiser	29,705	3,817	5,276	153	199	9,445	39,150
Appraiser	21,320	2,740	5,162	153	143	8,198	29,517
Appraiser	31,366	4,031	5,162	153	210	9,556	40,922
Appraiser	38,210	4,910	5,162	153	256	10,481	48,692
Appraiser	31,019	3,986	9,417	153	208	13,763	44,783
Appraiser	39,174	5,034	7,139	153	262	12,589	51,763
Appraiser	34,363	4,416	5,363	153	230	10,162	44,524
Appraiser	35,078	4,507	9,103	153	235	13,999	49,076
Appraiser	38,586	4,958	9,417	153	259	14,786	53,372
Clerk-Data Entry	34,172	4,391	5,162	153	229	9,935	44,107
Clerk-Data Entry	18,443	2,370	5,162	153	124	7,809	26,252
Clerk-Data Entry	<u>18,669</u>	<u>2,399</u>	<u>5,276</u>	<u>153</u>	<u>125</u>	<u>7,953</u>	<u>26,622</u>
Clerk-Real Estate	29,461	3,786	7,139	153	197	11,275	40,736
Clerk-Real Estate	26,806	3,445	5,162	153	180	8,939	35,745
Clerk-Real Estate	37,738	4,849	9,216	153	253	14,471	52,209
Department Total	27	823,408	105,808	179,274	4,131	5,517	1,118,138

2010 ADOPTED SALARIES AND BENEFITS

Taxpayer Assistance Department

Manager		49,014	6,298	7,139	153	328	13,919	62,932
Clerk	Senior	22,849	2,936	5,276	153	153	8,518	31,366
Clerk		18,174	2,335	7,026	153	122	9,636	27,811
Clerk		18,845	2,422	5,476	153	126	8,177	27,022
Clerk		20,585	2,645	5,162	153	138	8,098	28,683
Clerk		<u>19,550</u>	<u>2,512</u>	<u>5,162</u>	<u>153</u>	<u>131</u>	<u>7,958</u>	<u>27,508</u>
Department Total	6	149,016	19,149	35,242	918	998	56,307	205,323
Total Positions	56	<u>\$1,829,216</u>	<u>\$235,054</u>	<u>\$361,193</u>	<u>\$8,568</u>	<u>\$12,256</u>	<u>\$617,071</u>	<u>\$2,446,287</u>

EMPLOYEE CLASSIFICATIONS & PAY GRADES:

Employee Position	# of Positions	Group & Step	Salary Range
Administration			
Chief Appraiser	1	Set by BOD	55,000 -
Finance/Personnel Manager	1	Group 20-05 - Group 26-12	40,102 - 75,207
Executive Assistant	1	Group 20-05 - Group 26-12	40,102 - 75,207
Administrative Dept. Clerk	1	Group 11-01 - Group 17-12	19,469 - 41,454
Maintenance Tech	1	Group 6-06 - Group 7-12	16,619 - 21,466
Total	5		
Real Estate Department			
Director of Real Estate	1	Group 20-05 - Group 30-12	40,102 - 95,271
Area Manager	1	Group 20-05 - Group 26-12	40,102 - 75,207
Senior Appraiser	3	Group 15-06 - Group 22-12	29,827 - 57,554
Appraiser IV	6	Group 14-03 - Group 20-12	25,293 - 50,482
Appraiser III	4	Group 13-03 - Group 13-12	23,691 - 31,845
Appraiser II	5	Group 12-03 - Group 12-12	22,194 - 29,827
Appraiser I	1	Group 11-03 - Group 11-12	20,779 - 27,914
Senior Clerk	4	Group 11-01 - Group 17-12	19,469 - 41,454
Clerk	2	Group 7-05 - Group 12-12	17,139 - 29,827
Total	27		
Personal Property			
Personal Property Manager	1	Group 20-05 - Group 26-12	40,102 - 75,207
Senior Appraiser/Industrial	1	Group 15-06 - Group 22-12	29,827 - 57,554
Appraiser IV	2	Group 14-03 - Group 20-12	25,293 - 50,482
Appraiser III	1	Group 13-03 - Group 13-12	23,691 - 31,845
Senior Clerk	1	Group 11-01 - Group 17-12	19,469 - 41,454
Total	6		
Information Technology			
IT Manager	1	Group 20-05 - Group 26-12	40,102 - 75,207
IT Tech	1	Group 10-03 - Group 17-12	19,469 - 41,454
IT Clerk	1	Group 7-05 - Group 12-12	17,139 - 29,827
Total	3		
Taxpayer Assistance			
Taxpayer Asst. Manager	1	Group 20-05 - Group 26-12	40,102 - 75,207
Senior Clerk	1	Group 11-01 - Group 17-12	19,469 - 41,454
Counter Clerks	4	Group 7-05 - Group 12-12	17,139 - 29,827
Total	6		

Employee Position	# of Positions	Group	&	Step	Salary Range
Property ID					
Property ID Manager	1	Group 20-05	-	Group 26-12	40,102 - 75,207
GIS Coordinator	1	Group 15	-	Group 18-12	24,502 - 45,760
GIS Assistance/Research	1	Group 10		Group 14-12	17,701 - 34,029
Senior Clerk	1	Group 11-01	-	Group 17-12	19,469 - 41,454
Clerks	3	Group 7-05	-	Group 12-12	17,139 - 29,827
Appraiser IV	1	Group 14-03	-	Group 20-12	25,293 - 50,482
Receptionist	1	Group 7-05	-	Group 12-12	17,139 - 29,827
Total	9				

EMPLOYEE CLASSIFICATIONS & PAYGRADES TOTAL 56

Taxpayer Liaison Officer	Add'l duties	1,000 - 5,000
ARB Clerk	Add'l duties	1,000 - 5,000

INSURANCE & BENEFITS	2009	2010	DIFFERENCE Plus or Minus
	Adopted Budget	Adopted Budget	
Property Insurance	21,000	10,000	-11,000
Workers' Compensation	17,500	17,000	-500
Unemployment Compensation	4,600	4,000	-600
Liability Insurance	11,500	9,000	-2,500
Bond Premium	350	350	0
Group Health & Life	322,840	325,461	2,621
Retirement	241,280	260,741	19,461
Medicare	29,000	29,422	422
Insurance & Benefits Totals	648,070	655,974	7,904
PROFESSIONAL SERVICES:			
Appraisal Review Board	90,000	90,000	0
Legal Services	60,000	65,000	5,000
Professional Services	10,000	10,000	0
Registration Fees - Dues	7,500	7,500	0
Audit Services	6,500	7,500	1,000
Property Valuation Engineer	28,400	28,400	0
Professional Services Totals	202,400	208,400	6,000
INFORMATION TECHNOLOGY:			
Capital Expenditures	103,000	166,000	63,000
Debt Service-IBM	0	0	0
Computer Maintenance	5,000	5,000	0
Programming/Software Support	110,000	105,000	-5,000
Information Technology Totals	218,000	276,000	58,000
BUILDING:			
Building Maintenance	20,000	22,000	2,000
Utilities	50,000	50,000	0
Building Totals	70,000	72,000	2,000

SUPPLIES and SERVICES:

	2009	2010	DIFFERENCE
	Adopted	Adopted	Plus or Minus
	Budget	Budget	
Deed Reporting Service	20,400	20,400	0
Postage	115,000	115,000	0
Cameras & Film	2,000	2,500	500
Office Supplies	37,000	35,000	-2,000
Office Equipment	2,000	2,000	0
Equipment Maintenance	16,000	16,000	0
Books & Subscriptions	10,000	10,000	0
Office Furniture	7,000	5,000	-2000
Janitorial Supplies	5,500	6,000	500
Janitorial Services	0	0	0
Printing	38,000	35,000	-3000
Archiving	0	0	0
Telephone	42,000	42,000	0
Advertising and Notices	14,000	13,000	-1000
Maps & Supplies	1,000	1,000	0
Mapping Equipment	0	0	0
Fieldwork Supplies	1,000	1,000	0
Postage Equipment Lease	12,228	6,828	-5,400
Miscellaneous Board Expense	1,200	1,200	0
Chief Appraiser's Expense	5,000	5,000	0
Public Service Promotions	1,000	1,000	0
Supplies & Service Total	330,328	317,928	-12,400

OTHER OPERATING EXPENSES:

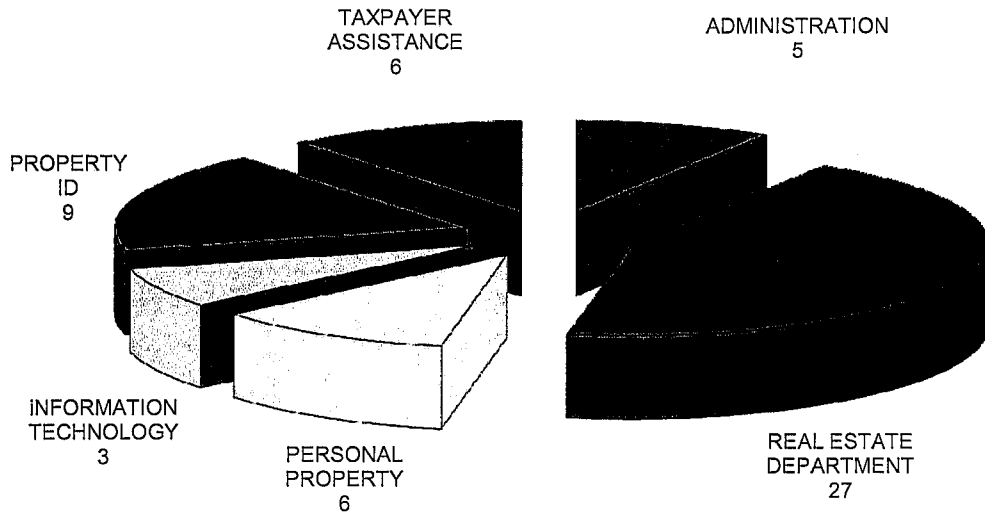
Appraisers' Car Allowance	186,000	186,000	0
Staff Travel	10,000	11,000	1,000
Staff Lodging	10,000	13,000	3,000
Staff Meals	5,000	6,000	1,000
Staff Training/Education	21,000	25,000	4,000
Board Travel	4,000	5,000	1,000
Board Lodging	7,000	7,000	0
Board Meals	2,000	2,000	0
Board Conferences/Education	3,500	3,000	-500
Other Operations Expense Totals	248,500	258,000	9,500

HUMAN RESOURCES	1,806,405	1,843,116	36,711
COLA	0	0	0
CONTINGENCY FUNDS	0	0	0
CAPITAL ASSET RESERVE	0	0	0
REPAYMENT OF DESIGNATED FUNDS	0	0	0

EXPENDITURE SUMMARY:

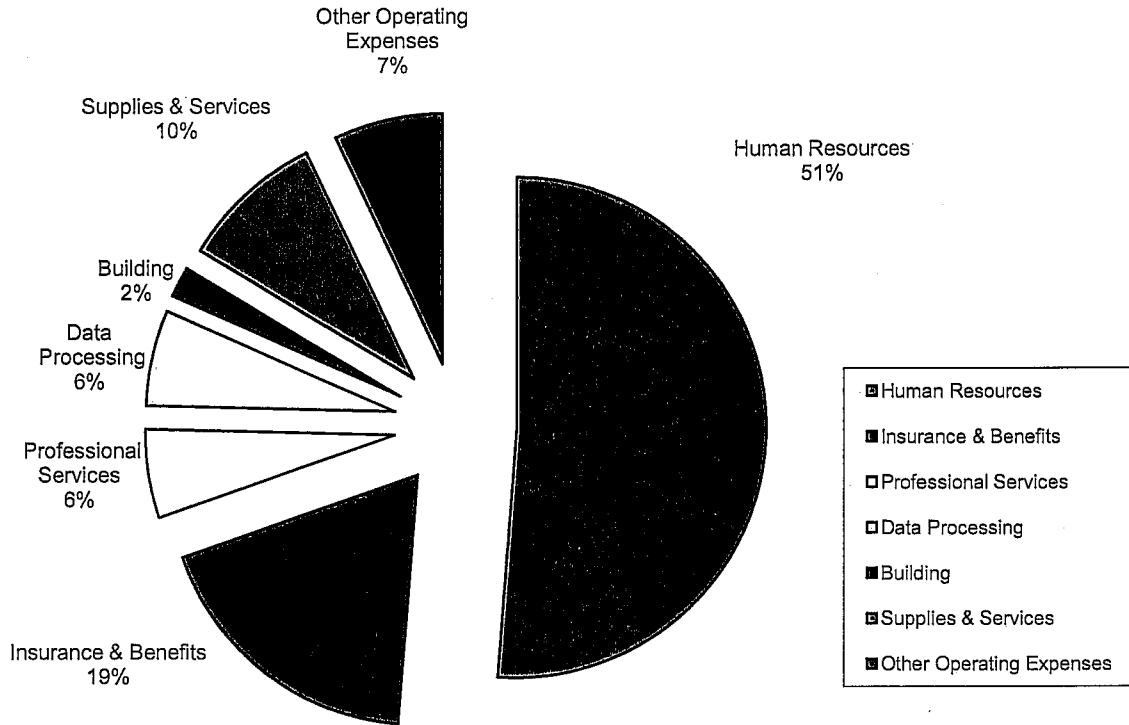
	2009	2010	DIFFERENCE
	Adopted	Adopted	Plus or Minus
	Budget	Budget	
Human Resources	1,806,405	1,843,116	36,711
Insurance & Benefits	648,070	655,974	7,904
Professional Services	202,400	208,400	6,000
Information Technology	218,000	276,000	58,000
Building	70,000	72,000	2,000
Supplies & Services	330,328	317,928	-12,400
Other Operating Expenses	248,500	258,000	9,500
COLA	0	0	0
Contingency Funds	0	0	0
Capital Asset Reserve	0	0	0
Repayment of Designated Funds	0	0	0
TOTAL BUDGET AMOUNT	3,523,703	3,631,418	107,715

**CAMERON APPRAISAL DISTRICT
OF EMPLOYEES BY DEPARTMENT**



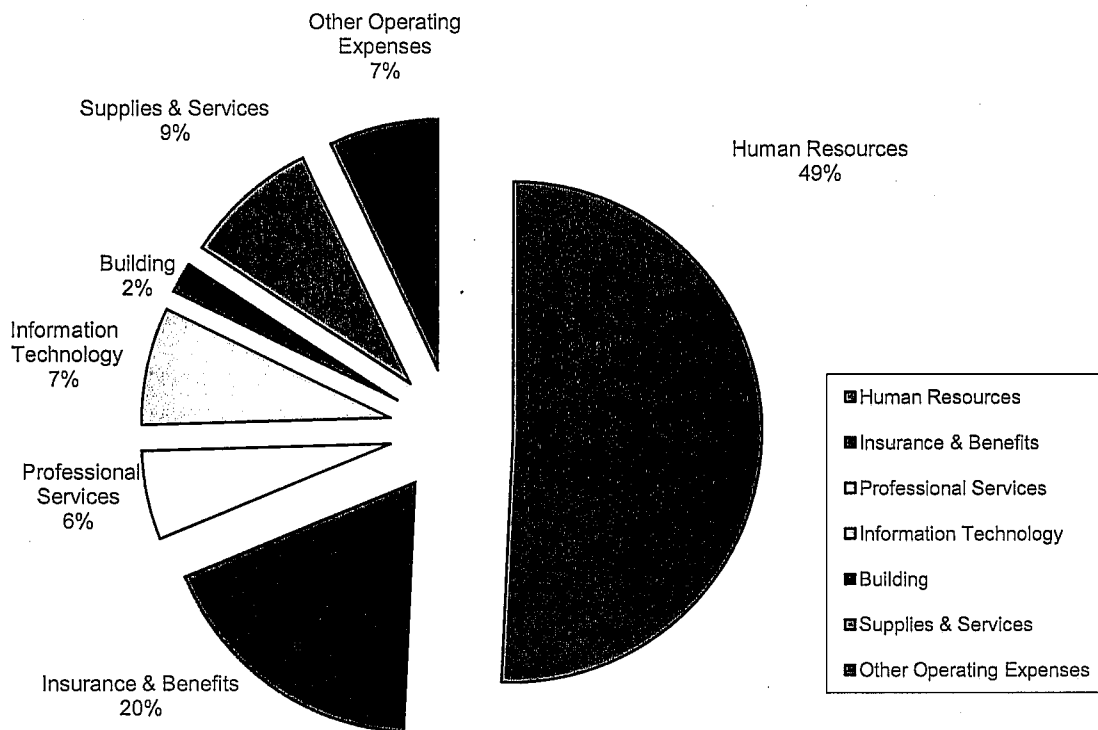
ADMINISTRATION	5	9%
REAL ESTATE DEPARTMENT	27	44%
PERSONAL PROPERTY	6	11%
INFORMATION TECHNOLOGY	3	7%
PROPERTY ID	9	18%
TAXPAYER ASSISTANCE	6	11%
TOTAL	56	100%

**2009 ADOPTED BUDGET
CAMERON APPRAISAL DISTRICT**



Human Resources	1,806,405	51.0%
Insurance & Benefits	648,070	18.0%
Professional Services	202,400	6.0%
Data Processing	218,000	6.0%
Building	70,000	2.0%
Supplies & Services	330,328	10.0%
Other Operating Expenses	248,500	7.0%
Less prepaids		
TOTAL	3,523,703	100%

**2010 ADOPTED BUDGET
CAMERON APPRAISAL DISTRICT**



Human Resources	1,843,116	49%
Insurance & Benefits	655,974	20%
Professional Services	208,400	6%
Information Technology	276,000	7%
Building	72,000	2%
Supplies & Services	317,928	9%
Other Operating Expenses	258,000	7%
TOTAL	3,631,418	100%

NARRATIVE ACCOUNT DESCRIPTION

ACCT. #	ACCOUNT NAME	2008 AMT	2009 AMT	2010 AMT
4006.00	RETAINED SURPLUS	0	0	0

This amount has been brought forward from the 2003 budget to cover the 2004 rising cost in Legal Services and Health Insurance.

6000.01	CAPITAL ASSET RESERVE	0	0	0
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This account was a recommended item in the 1995-1996 annual audit report. It suggests a total line item for this account of \$225,000 dollars. The use of these funds would be limited to **MAJOR CAPITAL REPAIR AND REPLACEMENT & RESTORATION**. We have complied with this recommendation by implementing this item over a three (3) year period. 1998 was the last year needed to fund this line item. The total line item value for this account is \$225,000. Access to these funds requires approval by the CAD Board of Directors. The line item will be rolled over year after year if the funds are not used.

6000.02	CONTINGENCY	0	0	0
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This account was a recommended item in the 1995-1996 annual audit report. It suggests a total line item for this account of \$225,000 dollars. These funds would be dedicated for real unexpected necessities for CAD to maintain day to day operations. We have complied with this recommendation by implementing this item over a three (3) year period. 1998 was the last year needed to fund this line item. The total line item value for this account is \$225,000. Access to these funds would require approval by CAD Board of Directors. The contingency line item will be rolled over year after year if the funds are not used.

6000.03	REPAYMENT OF DESIGNATED FUNDS	0	0	0
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This account is used for repayment of the districts capital asset reserve when authorized by the Board of Directors.

ACCT. #	ACCOUNT NAME	2008 AMT	2009 AMT	2010 AMT
6000.04	HUMAN RESOURCES	1,715,223	1,806,405	1,843,116

This total line item includes a merit raise for staff whose annual evaluation warrants a salary adjustment. There are also numerous salary group changes to occur in 2010 due to the state mandated certifications being achieved by the appraisal staff. The current budget does not contain a COLA. The appraisal district has operated strictly on a merit based performance system, with the exception of the 2007 COLA.

6000.05	COLA	0	0	0
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No COLA for 2010.

6010.02	TELEPHONE	40,000	42,000	42,000
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This item includes the cost of the District's basic line charges, long distance, and modem lines. Also included are installation and service charges related to the telephone system, as well as, internet access fees. There now exists a \$25/mo reimbursement expense for personal cell phones used by five (6) CAD managers and one (1) executive assistant.

6010.04	EQUIPMENT MAINTENANCE	15,000	16,000	16,000
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This item includes the cost of maintenance agreements on (4) copy machines, three (3) leased copiers and 2 rented printers. This line item does NOT include maintenance on computer systems.

6010.08	BOOKS & SUBSCRIPTIONS	11,000	10,000	10,000
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This line item includes the cost and upkeep of all appraisal manuals, journals, newspapers, MLS, zip directories, etc. and the cost to maintain latest versions of Truth-in-Taxation and Marshall & Swift software.

6010.10	DEED REPORTING SERVICE	20,400	20,400	20,400
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Deed reporting service from ACS and Stewart Title Company.

ACCT. #	ACCOUNT NAME	2008 AMT	2009AMT	2010 AMT
6010.12	OFFICE SUPPLIES	37,000	37,000	35,000

This account includes normal office type items such as pens, pencils, paper products, toner, rubber bands, etc. Copier paper and laser printer paper are also purchased out of this account. The CAD staff conserves as much as possible without compromising on the quality of our service.

6010.15	POSTAGE EQUIPMENT LEASE	12,000	12,228	6,828
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This item was created to separate it from the POSTAGE line item. The CAD leases a mailing machine and meter from Pitney Bowes. This should be accounted for separately from regular postage.

6010.16	POSTAGE	115,000	115,000	115,000
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This item includes the cost of mailing all appraisal notices, rendition forms, ag-applications, sales letters, certified ARB decisions, ARB notices, and all general correspondence. The CAD is required to send certified notice on any action or determination rendered by the CAD on all applications for exemptions, special valuations and ARB determinations of protest. This year, as in past years, we anticipate sending full notices to all property owners.

6010.20	CAMERAS & FILM	4,000	2,000	2,500
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This line item covers costs to maintain or replacing digital cameras.

6010.24	FIELDWORK SUPPLIES	1,000	1,000	1,000
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These supplies include tape measuring tapes, measuring wheels, first aid kits, magnetic signs, and portable safety lights for vehicle identification, etc.

6010.26	MISCELLANEOUS BOARD EXPENSE	1,200	1,200	1,200
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This line item is created to keep track of meeting expenses and other miscellaneous board related expenses. This item does not include the cost of travel or training.

ACCT. #	ACCOUNT NAME	2008 AMT	2009 AMT	2010 AMT
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6010.27	CHIEF APPRAISER'S EXPENSE	5,000	5,000	5,000
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This line item includes funds for in-and-out of district business related meal expenses. These funds are budgeted as the Chief Appraiser will be involved in TAAD, TAAO, Metro and their respective legislative committees.

6010.28	ADVERTISING & NOTICES	11,500	14,000	13,000
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This item is for costs of publishing notices required by current law such as budget hearings, exemption deadlines, protest procedures, employment ads, etc.

6010.29	PUBLIC SERVICE PROMOTIONS	1,000	1,000	1,000
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This fund covers our costs associated with providing public information booths at various community functions such as Annual School District's Parent Involvement Conference.

6010.32	PRINTING	40,000	38,000	35,000
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This account includes the cost of printing CAD stationery, appraisal notices, forms, appraisal cards, and business cards.

6010.34	ARCHIVING	0	0	0
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Archiving will be performed in house, CAD no longer makes use of 3rd party services.

6010.36	JANITORIAL SUPPLIES	4,500	5,500	6,000
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This line item includes the cost of restroom supplies, light bulbs, cleansers, etc. This account does NOT include the cost of a janitorial service.

6010.38	JANITORIAL SERVICE	0	0	0
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This line item was combined with 6040.02 Building Maintenance for 2003.

6010.40	OFFICE FURNITURE	5,000	7,000	5,000
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This account exists to purchase desks, chairs, and tables.

ACCT. #	ACCOUNT NAME	2008 AMT	2009 AMT	2010 AMT
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6010.44	OFFICE EQUIPMENT	3,000	2,000	2,000
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This account exists to purchase office equipment such as typewriters, calculators, etc.

6020.04	APPRAISAL REVIEW BOARD	90,000	90,000	90,000
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This line item is designed to pay the Appraisal Review Board members \$200.00 per 8 hour day (\$100.00 for 1st session and \$100.00 for 2nd session). All ARB expenses are paid from this line item including: out-of-district travel, lodging & meals, registration fees and dues, supplies, and legal services. In 2006 the ARB was expanded to twelve members. This line item includes costs to hold evening hearings which are now required to be offered and includes security provided by the Cameron County Sheriff's Department during formal hearings and temporary staff. Temporary staff members are only utilized during the ARB season.

6020.08	LEGAL SERVICES	80,000	60,000	65,000
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This line item includes legal fees paid to attorneys who represent the CAD at Board meetings, contract reviews, binding arbitration and all types of litigation. Expert testimony and consultation services are also paid from this fund.

6020.10	PROFESSIONAL SERVICES	40,000	10,000	10,000
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This line item includes estimated fees for expert witness.

6020.12	AUDIT SERVICES	5,450	6,500	7,500
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This item is an annual expense that is used to pay an auditing firm for performing an audit on the CAD's financial records. The independent audit is required by current law.

6020.16	PROP. VALUATION ENGINEER	27,000	28,400	28,400
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This account provides for the valuation of railroad, pipeline, utility, and mineral properties. T.Y. Pickett & Co. is the service provider.

ACCT. #	ACCOUNT NAME	2008 AMT	2009 AMT	2010 AMT
6020.20	REGISTRATION & DUES	6,700	7,500	7,500

This item includes state mandated registration fees for the staff members required to be registered with the Texas Department of Licensing and Regulation (formerly Board of Tax Professional Examiners). This account also includes membership fees for TAAD, TAAO, TASB, IAAO, Metro, etc. SB674 which was passed in the 76th Legislature imposed a \$10.00 per appraiser fee increase to fund the BTPE in 2000, as well as, substantially increase the fee for testing staff for state certification. Likewise, TAAO implemented a fee increase in 2001 and BTPE increased CEU requirements from 60 to 75 hours in 2001 effective on each registrants next anniversary date.

6030.02	DEBT SERVICE	0	0	0
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This budget item reflects the amount per year for items purchased by CAD and financed for a specific time. This item includes principal and interest.

6030.06	CAPITAL EXPENDITURES	229,000	103,000	166,000
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Includes cost to lease three (3) sharp copiers. In 2010, we estimate upgrading the network server and purchasing ten (10) new PCs and replacing scanners as needed.

6030.08	COMPUTER MAINTENANCE	5,500	5,000	5,000
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Currently covered under this line item are: printer maintenance, 1 Genicom Printer, any PC repairs, 1 microfiche reader/printer, prepaid expense for IBM maintenance on AS400 and all new personal computers, and NT Server purchased in 2001.

6030.12	PROGRAM/SOFTWARE SUPPORT	139,650	110,000	105,000
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Cost to pay for GIS and appraisal software support. Also, GIS maintenance and internet setup fees are included.

6040.02	BUILDING MAINTENANCE	20,000	20,000	22,000
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This account funds the cost of maintaining the building in good repair including: air conditioner contract for filter changing, operating system inspection, pest control, painting supplies, lock changing, carpet, and general building repair items. The increase in this line item is the result of merging the floor cleaning contract (6010.38) into building maintenance.

ACCT. #	ACCOUNT NAME	2008 AMT	2009 AMT	2010 AMT
6040.06	UTILITIES	38,000	50,000	50,000

This account includes the cost of water, electricity, and garbage collection.

6050.02	MAPS & MAPPING SUPPLIES	1,000	1,000	1,000
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This item includes the cost of maps and mapping supplies such as pens, blue-line stock, etc. CAD plans major improvements in our mapping department which will create more demand for maps.

6050.06	MAPPING EQUIPMENT	0	0	0
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This fund is maintained to cover minor equipment purchases incidental to the main GIS system.

6060.02	STAFF LODGING	10,000	10,000	13,000
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This item will fund lodging for appraisal district staff while away from the District for management training, educational/certification classes, seminars, and conferences held outside of the District. The additional expense will assist the CAD staff in attaining the increased requirement on CEUs required by the Texas Department of Licensing and Regulation (TDLR) effective 2001.

6060.04	STAFF MEALS	5,000	5,000	6,000
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This item will fund the purchase of meals for CAD staff while away from the District. The additional expense will assist the CAD staff in attaining the recently increased requirement on CEUs required by the Board of Tax Professional Examiners (BTPE) effective 2001.

6060.05	STAFF TRAVEL	10,000	10,000	11,000
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This includes costs of out-of-district travel for all CAD staff. Due to the creation of a statewide education coalition, out-of-district travel is needed for required education pursuant to state certification. The additional expense will assist the CAD staff in attaining the recently increased requirement on CEUs required by the Board of Tax Professional Examiners (BTPE) effective 2001.

6060.06	APPRAISERS' CAR ALLOWANCE	175,490	186,000	186,000
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This line item funds the monthly car allowance (1 chief appraiser @ \$650; 1 manager @ \$450; 3 managers @ \$400 & 24 appraisers @ \$550) for those who utilize personal vehicles for CAD business and incidental travel required of the Liaison Officer and deed department staff.

ACCT. #	ACCOUNT NAME	2008 AMT	2009 AMT	2010 AMT
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6060.07	BOARD LODGING	6,000	7,000	7,000
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This item funds only lodging for Board of Directors while away from the District.

6060.08	BOARD MEALS	1,500	2,000	2,000
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This item funds only meals for Board of Directors while away from the District.

6060.09	BOARD TRAVEL	3,000	4,000	5,000
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This item funds only out-of-district travel by Board of Directors.

6070.10	STAFF TRAINING/EDUCATION	17,000	21,000	25,000
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This line item will fund training of CAD staff. The Property Tax Code requires appraisal districts to fund required education for appraisers and staff, as needed, in order to perform required job functions. This account covers the additional 25 hours per registrant of CEUs now mandated through TDLR.

6070.20	BOD CONFERENCES/EDUCATION	3,000	3,500	3,000
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This line will fund education and conference expenses for the Board of Directors.

6080.02	GROUP HEALTH & LIFE	361,419	322,840	325,461
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The CAD provides health, dental, and life insurance coverage for all regular full-time employees after they have satisfied the probationary period. The employees may include spouses and families via a payroll deduction plan with the District paying half the premium. Long-term disability insurance is also included in this line item. The CAD reserves the right to modify its level of coverage (employee and family) based on premiums quoted for each budget year.

6080.04	WORKERS' COMPENSATION	19,800	17,500	17,000
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The law requires that all employees of the CAD be covered under a workers' compensation insurance plan. The appraiser's cost per worker is higher than clerical because of the type of the type of exposure in the field. Currently, we are covered by Texas Municipal League.

ACCT. #	ACCOUNT NAME	2008 AMT	2009 AMT	2010 AMT
6080.06	UNEMPLOYMENT COMP.	4,000	4,600	4,000

CAD participates in a reimbursement plan sponsored by TASB. The District through TASB will pay the state for unemployment benefits collected by former CAD employees. The change has proven to cost less over time than the taxed basis the District previously had established in 1995.

6080.08	RETIREMENT PLAN	219,000	241,280	260,741
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The Cameron Appraisal District is a member of the Texas County and District Retirement System. CAD does not pay social security on its regular full time employees who are required to participate in the TCDRS. In 2005, the District implemented a change to the contribution rate to 200% matching.

6080.10	MEDICARE & FICA	27,500	29,000	29,422
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All CAD employees participate in the Medicare portion of Social Security Program. The 1.45% contribution is matched by the CAD as required by Federal Law. Temporary employees participate in the full social security program with additional matching contributions of 6.2% of wages paid and are not eligible for retirement benefits..

6080.14	PROPERTY INSURANCE	21,000	21,000	10,000
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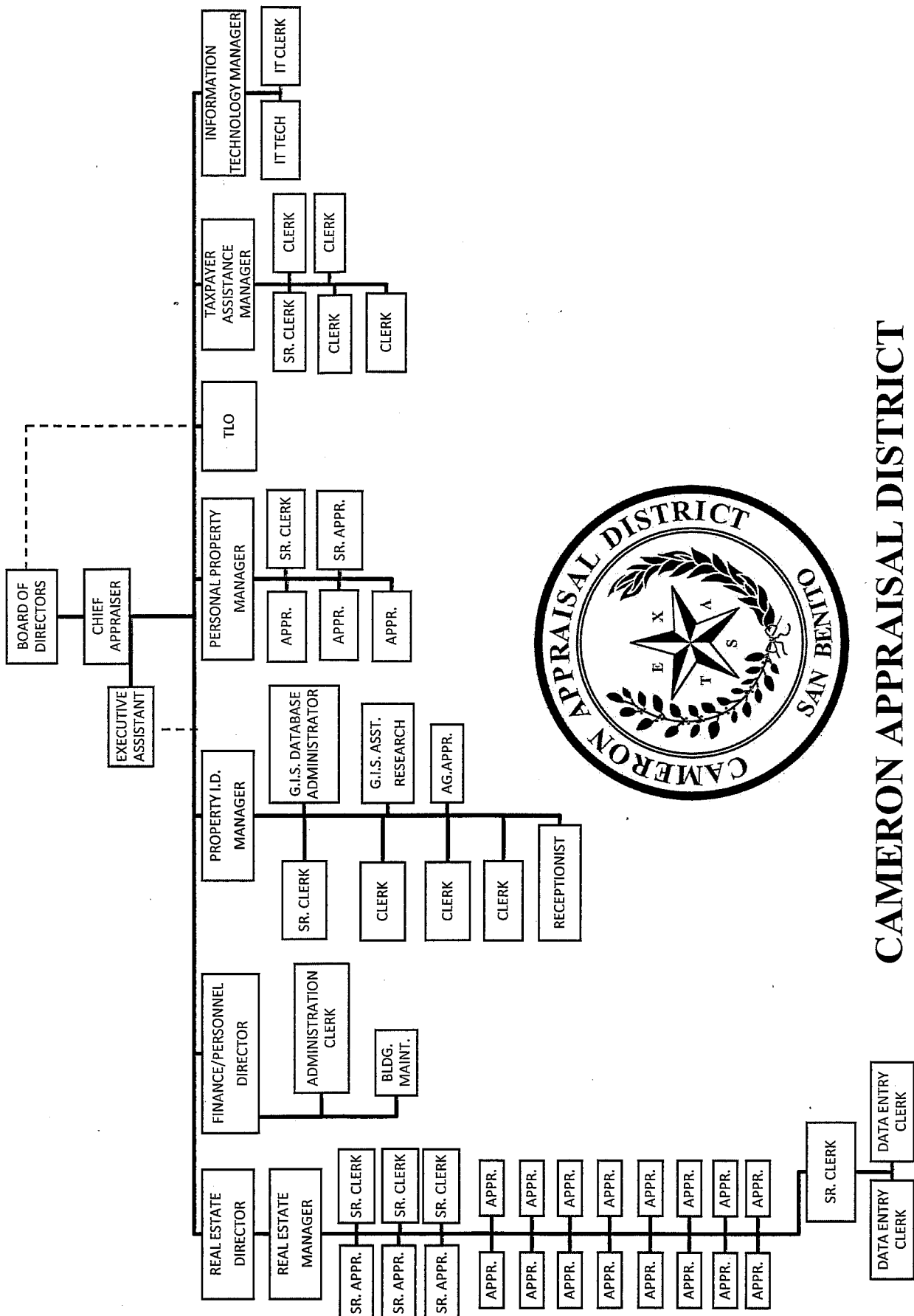
This item includes \$1,247,700 building coverage, \$1,802,000 for business personal property such as, electronic equipment and miscellaneous items such as CAD records, plate glass windows, plants etc. Total coverage is \$3,049,700. The flood policy is for the same amount. Texas Municipal League (TML) our insurance group, has transferred liability for accidents inside our building from property insurance to liability insurance.

6080.16	LIABILITY INSURANCE	12,000	11,500	9,000
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This policy includes insurance for errors and omissions to protect the Board of Directors and the management of the CAD, general liability, and hired and non-owned commercial liability to protect the District. The total coverage is for \$2,000,000 or \$1,000,000 per incident up to \$2,000,000.

6080.18	BOND PREMIUM	350	350	350
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This is a fidelity type of bond which covers the four (4) employees of the CAD who are authorized to manage the fiscal accounts of the District. In 2005 all clerks in the Taxpayer Assistance Department were added for the collection of personal property penalty payments. The total amount of the coverage is \$200,000.



CAMERON APPRAISAL DISTRICT ORGANIZATIONAL CHART