

**CAMERON
APPRAISAL
DISTRICT**

**2012
ADOPTED
BUDGET**

CAMERON APPRAISAL DISTRICT

2012 PROPOSED 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
Jesse Villarreal, Secretary
Carlos H. Cascos
Enrique Escobedo, Jr.
Roberto Garcia
Joey Treviño
Vicente Mendez
Robert Pinkerton, Jr.
Tony Yzaguirre, Jr.

DATE: October 14, 2011
TO: CAD Directors and all Taxing Units
FROM: Frutoso M. Gomez, Jr.
Chief Appraiser
RE: 2012 Adopted CAD Budget

The 2012 adopted budget for Cameron Appraisal District is \$3,525,189, which represents a decrease of \$53,736 from the 2011 adopted budget.

This year, the District expects to have upward of 205,800 accounts in our files to value for tax purposes. The budget has decreased by 1.5%, and the cost per parcel has decreased by 1.16% to \$17.13 per parcel for fiscal year 2012.

The proposed budget includes the entity contributions, employee positions, and salary ranges. The line item costs compare the 2011 adopted budget to the 2012 proposed 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 2012 adopted budget, please feel free to contact me.

Sincerely,

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

CAMERON APPRAISAL DISTRICT

2012 BUDGET CALENDAR

JUNE 7, 2011	BUDGET WORKSHOP
JUNE 13, 2011	CHIEF APPRAISER SUBMITS PROPOSED BUDGET TO BOARD OF DIRECTORS
JUNE 15, 2011	CHIEF APPRAISER DELIVERS PROPOSED BUDGET TO TAXING UNITS
JULY 22, 2011	NOTIFICATION OF PUBLIC HEARING ON PROPOSED 2012 BUDGET TO PARTICIPATING ENTITIES
JULY 24 & 25, 2011	CHIEF APPRAISER PUBLISHES PUBLIC NOTICE OF BUDGET HEARING IN NEWSPAPER
AUGUST 15, 2011	5:30 P.M. BOARD OF DIRECTORS HOLDS PUBLIC HEARING - 5:45 P.M. REGULAR BOARD MEETING AND ADOPTION OF FINAL 2011 BUDGET
OCTOBER 15, 2011	CHIEF APPRAISER MAILS 2011 PAYMENT SCHEDULE TO TAXING JURISDICTIONS
JANUARY 1, 2012	FIRST PAYMENT DUE PRIOR TO THIS DATE
APRIL 1, 2012	SECOND PAYMENT DUE PRIOR TO THIS DATE
JULY 1, 2012	THIRD PAYMENT DUE PRIOR TO THIS DATE
OCTOBER 1, 2012	FOURTH PAYMENT DUE PRIOR TO THIS DATE

SUMMARY OF REVENUES

2012 Adopted Budget (Adopted August 15, 2011)	\$	3,525,189.00
Less Undesignated Fund Balance (from 2010 Audited Financials)	\$	(39,704.00)
Amount of Revenues to be Allocated (Taxing Jurisdictions Contributions)	\$	3,485,485.00

<u>Taxing Jurisdictions</u>	<u>Levy For 2011</u>	<u>Percent of Total Levies</u>	<u>2011 Contribution</u>	<u>2012 Contribution</u>	<u>2012 Qtrly-Pymt</u>
Cameron County	59,761,902	0.1762784	609,414	614,416	153,604.00
Brownsville I.S.D.	54,109,128	0.1596046	580,497	556,299	139,074.75
Harlingen I.S.D.	36,855,317	0.1087114	396,455	378,912	94,728.00
La Feria I.S.D.	4,364,225	0.0128731	49,667	44,869	11,217.25
Los Fresnos I.S.D.	15,009,452	0.0442731	158,771	154,313	38,578.25
Lyford ISD	95,902	0.0002829	1,094	986	246.50
Point Isabel I.S.D.	39,764,246	0.1172918	427,044	408,819	102,204.75
Rio Hondo I.S.D.	2,713,382	0.0080036	28,786	27,896	6,974.00
San Benito I.S.D.	10,703,640	0.0315723	117,479	110,045	27,511.25
Santa Maria I.S.D.	496,392	0.0014642	5,380	5,103	1,275.75
Santa Rosa I.S.D.	928,238	0.0027380	9,847	9,543	2,385.75
City of Brownsville	37,742,600	0.1113286	380,124	388,034	97,008.50
City of Combes	379,906	0.0011206	3,836	3,906	976.50
City of Harlingen	15,845,781	0.0467400	169,937	162,911	40,727.75
City of La Feria	1,250,263	0.0036879	13,461	12,854	3,213.50
City of Los Fresnos	1,059,183	0.0031243	11,294	10,890	2,722.50
City of Port Isabel	1,845,147	0.0054426	20,897	18,970	4,742.50
City of Primera	636,182	0.0018765	6,363	6,541	1,635.25
City of Rio Hondo	472,348	0.0013933	5,061	4,856	1,214.00
City of San Benito	3,966,356	0.0116995	42,428	40,778	10,194.50
City of Santa Rosa	208,591	0.0006153	2,074	2,145	536.25
City of South Padre Island	6,516,272	0.0192209	68,244	66,994	16,748.50
Town of Bayview	97,031	0.0002862	1,047	998	249.50
Town of Indian Lake	89,603	0.0002643	920	921	230.25
Town of Laguna Vista	992,941	0.0029289	9,753	10,208	2,552.00
Town of Palm Valley	477,501	0.0014085	5,148	4,909	1,227.25
Town of Rancho Viejo	846,720	0.0024976	8,454	8,705	2,176.25
Brownsville Navigation Dist	3,225,287	0.0095136	35,046	33,159	8,289.75
Laguna Madre Water Dist	2,708,116	0.0079881	28,647	27,842	6,960.50
CC Drainage Dist #1	1,411,438	0.0041633	14,999	14,511	3,627.75
SBCC Drainage Dist #3	2,230,055	0.0065779	24,219	22,927	5,731.75
CC Drainage Dist #4	42,372	0.0001250	442	436	109.00
CC Drainage Dist #5	2,062,011	0.0060823	21,459	21,200	5,300.00
CC Emergency Dist #1	2,758,429	0.0081365	29,793	28,360	7,090.00
South Texas I.S.D.	7,886,897	0.0232638	84,630	81,086	20,271.50
TX Southmost College Dist	17,462,677	0.0515093	185,342	179,535	44,883.75
Paseo de la Resaca #1	272,694	0.0008044	2,817	2,804	701.00
Paseo de la Resaca #2	428,644	0.0012644	4,291	4,407	1,101.75
Paseo de la Resaca #3	383,621	0.0011316	3,927	3,944	986.00
Valley Mud #2	919,435	0.0027120	9,838	9,453	2,363.25
Totals	<u>339,019,927</u>	<u>1.0000000</u>	<u>3,578,925</u>	<u>3,485,485</u>	<u>871,371.25</u>

2012 ADOPTED SALARIES AND BENEFITS

		2012	BENEFITS			Total	Total	
		Adopted	Retirement	Health	Life	Fringe	Wages &	
		Salary	11.97%	Ins.	AD&D	Benefits	Benefits	
					LTD			
<u>Administration Department</u>								
Chief Appr.		111,456	13,341	5,952	141	747	20,181	131,637
Exec. Asst.		48,880	5,851	10,836	141	327	17,155	66,035
Manager		66,040	7,905	10,836	141	442	19,324	85,364
Clerk		34,029	4,073	8,226	141	228	12,669	46,698
Maint.		<u>18,845</u>	<u>2,256</u>	<u>6,153</u>	<u>141</u>	<u>126</u>	<u>8,676</u>	<u>27,521</u>
Department Total	5	279,250	33,426	42,003	705	1,871	78,005	357,255
<u>Personal Property Department</u>								
Manager	RPA	47,278	5,659	6,153	141	317	12,270	59,548
Sr. Appr.	RPA	37,523	4,492	10,836	141	251	15,720	53,243
Appraiser	RPA	31,845	3,812	5,952	141	213	10,118	41,963
Appraiser	RPA	40,102	4,800	5,952	141	269	11,161	51,263
Appraiser	Level I	24,502	2,933	5,952	141	164	9,190	33,692
Clerk	Senior	<u>30,846</u>	<u>3,692</u>	<u>6,153</u>	<u>141</u>	<u>207</u>	<u>10,193</u>	<u>41,039</u>
Department Total	6	212,096	25,388	40,996	846	1,421	68,651	280,747
<u>GIS/Property ID Department</u>								
Manager		66,040	7,905	8,226	141	442	16,715	82,755
GIS	Coordinator	32,926	3,941	8,226	141	221	12,529	45,455
GIS	Asst./Research	29,827	3,570	10,836	141	200	14,747	44,574
Clerk	I.T. Tech	35,173	4,210	10,635	141	236	15,222	50,395
Clerk	I.T. Clerk	22,942	2,746	5,952	141	154	8,992	31,934
Clerk	Senior	22,942	2,746	5,952	141	154	8,992	31,934
Clerk		22,194	2,657	5,952	141	149	8,898	31,092
Clerk		18,845	2,256	8,226	141	126	10,749	29,594
Clerk		19,469	2,330	6,065	141	130	8,667	28,136
Clerk		<u>27,019</u>	<u>3,234</u>	<u>8,428</u>	<u>141</u>	<u>181</u>	<u>11,984</u>	<u>39,003</u>
Department Total	10	297,377	35,596	78,498	1,410	1,992	117,496	414,873
<u>Real Estate Department</u>								
Director	RPA	59,634	7,138	5,952	141	400	13,630	73,264
Manager	Level I	50,482	6,043	10,836	141	338	17,358	67,840
Sr. Appr.	RPA	36,317	4,347	6,153	141	243	10,884	47,201
Sr. Appr.	RPA	38,792	4,643	10,836	141	260	15,880	54,672
Sr. Appr.	RPA	36,317	4,347	8,113	141	243	12,844	49,161
Appraiser	RPA	32,926	3,941	5,952	141	221	10,254	43,180
Appraiser	RPA	30,846	3,692	10,836	141	207	14,876	45,722
Appraiser	RPA	29,827	3,570	6,065	141	200	9,976	39,803
Appraiser	RPA	30,846	3,692	5,952	141	207	9,991	40,837
Appraiser	RPA	40,102	4,800	9,389	141	269	14,599	54,701
Appraiser	RPA	29,827	3,570	8,226	141	200	12,138	41,965
Appraiser	RPA	31,845	3,812	5,952	141	213	10,118	41,963
Appraiser	Level I	20,779	2,487	8,428	141	139	11,195	31,974
Appraiser	Level I	24,502	2,933	5,952	141	164	9,190	33,692
Appraiser	Level II	27,019	3,234	8,226	141	181	11,783	38,802
Appraiser	Level II	26,166	3,132	5,952	141	175	9,400	35,566
Appraiser	Level II	26,166	3,132	8,113	141	175	11,561	37,727
Appraiser	Level II	26,166	3,132	5,952	141	175	9,400	35,566
Appraiser	Level II	27,914	3,341	5,952	141	187	9,621	37,535
Appraiser	Level II	22,942	2,746	5,952	141	154	8,992	31,934
Appraiser	Level II	26,166	3,132	9,590	141	175	13,038	39,204
Appraiser	Level III	32,926	3,941	8,226	141	221	12,529	45,455
Appraiser	Level III	27,019	3,234	8,428	141	181	11,984	39,003
Clerk	Senior	30,846	3,692	10,635	141	207	14,675	45,521
Clerk	Senior	27,914	3,341	5,952	141	187	9,621	37,535
Clerk	Senior	40,102	4,800	10,635	141	269	15,845	55,947
Clerk	Senior	36,317	4,347	5,952	141	243	10,683	47,000
Clerk		18,845	2,256	5,952	141	126	8,475	27,320
Clerk		19,469	2,330	5,952	141	130	8,553	28,022
Clerk		<u>19,469</u>	<u>2,330</u>	<u>6,065</u>	<u>141</u>	<u>130</u>	<u>8,667</u>	<u>28,136</u>
Department Total	30	928,488	111,140	226,170	4,230	6,221	347,760	1,276,248

2012 ADOPTED SALARIES AND BENEFITS

		2012	-----BENEFITS-----				Total	Total
		Adopted	Retirement	Health	Life	LTD	Fringe	Wages &
		Salary	11.97%	Ins.	AD&D		Benefits	Benefits
<u>Taxpayer Assistance Department</u>								
Manager		52,250	6,254	8,226	141	350	14,972	67,222
Clerk	Senior	23,691	2,836	6,065	141	159	9,201	32,892
Clerk	Taxpayer Asst.	19,469	2,330	5,952	141	130	8,553	28,022
Clerk	Taxpayer Asst.	21,466	2,569	5,952	141	144	8,806	30,272
Clerk	Taxpayer Asst.	<u>20,114</u>	<u>2,408</u>	<u>8,226</u>	<u>141</u>	<u>135</u>	<u>10,910</u>	<u>31,024</u>
Department Total	5	136,990	16,398	34,421	705	918	52,442	189,432
Total Positions	<u>56</u>	<u>\$1,854,201</u>	<u>\$221,948</u>	<u>\$422,087</u>	<u>\$7,896</u>	<u>\$12,423</u>	<u>\$664,354</u>	<u>\$2,518,555</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	2	Group 13-03	-	Group 13-12	23,691 - 31,845
Appraiser II	7	Group 12-03	-	Group 12-12	22,194 - 29,827
Appraiser I	3	Group 11-03	-	Group 11-12	20,779 - 27,914
Senior Clerk	4	Group 11-01	-	Group 17-12	19,469 - 41,454
Clerk	3	Group 7-05	-	Group 12-12	17,139 - 29,827
Total	30				
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 I	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/GIS					
IT/GIS 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
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
Receptionist	1	Group 7-05	-	Group 12-12	17,139 - 29,827
Total	10				

Employee Position	# of Positions	Group	&	Step	Salary Range
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	3	Group 7-05	-	Group 12-12	17,139 - 29,827
Total	5				
 EMPLOYEE CLASSIFICATIONS & PAYGRADES TOTAL					
	56				
 Taxpayer Liaison Officer	 Addt'l duties				 1,000 - 5,000
ARB Coordinator	Addt'l duties				1,000 - 5,000

INSURANCE & BENEFITS	2011 Adopted Budget	2012 Proposed Budget	DIFFERENCE Plus or Minus
Property Insurance	10,000	10,000	0
Workers' Compensation	11,000	11,500	500
Unemployment Compensation	4,900	9,000	4,100
Liability Insurance	6,500	6,500	0
Bond Premium	350	350	0
Group Health & Life	372,378	455,054	82,676
Retirement	235,867	246,031	10,164
Medicare	29,925	29,803	-122
Insurance & Benefits Totals	670,920	768,238	97,318
PROFESSIONAL SERVICES:			
Appraisal Review Board	90,000	75,000	-15,000
Legal Services	115,000	105,000	-10,000
Professional Services	10,000	10,000	0
Registration Fees - Dues	6,500	6,500	0
Audit Services	7,500	8,500	1,000
Property Valuation Engineer	29,500	29,500	0
Professional Services Totals	258,500	234,500	-24,000
INFORMATION TECHNOLOGY:			
Capital Expenditures	34,000	28,000	-6,000
Debt Service-IBM	0	0	0
Computer Maintenance	6,000	2,500	-3,500
Programming/Software Support	120,000	112,000	-8,000
Information Technology Totals	160,000	142,500	-17,500
BUILDING:			
Building Maintenance	28,000	34,000	6,000
Utilities	39,000	39,000	0
Building Totals	67,000	73,000	6,000

SUPPLIES and SERVICES:

	2011	2012	DIFFERENCE
	Adopted	Proposed	Plus or Minus
	Budget	Budget	
Deed Reporting Service	20,400	12,000	-8400
Postage	99,000	47,350	-51,650
Cameras & Film	1,000	1,000	0
Office Supplies	30,000	27,000	-3,000
Office Equipment	1,000	1,000	0
Equipment Maintenance	16,500	16,000	-500
Books & Subscriptions	7,500	6,000	-1500
Office Furniture	4,000	1,500	-2500
Janitorial Supplies	7,000	7,000	0
Janitorial Services	0	0	0
Printing	33,000	13,000	-20000
Archiving	0	0	0
Telephone	40,000	40,000	0
Advertising and Notices	11,500	10,000	-1500
Maps & Supplies	500	0	-500
Mapping Equipment	0	0	0
Fieldwork Supplies	1,000	1,000	0
Postage Equipment Lease	6,828	9,000	2,172
Miscellaneous Board Expense	1,200	1,000	-200
Chief Appraiser's Expense	5,000	5,000	0
Public Service Promotions	1,000	1,000	0
Supplies & Service Total	286,428	198,850	-87,578

OTHER OPERATING EXPENSES:

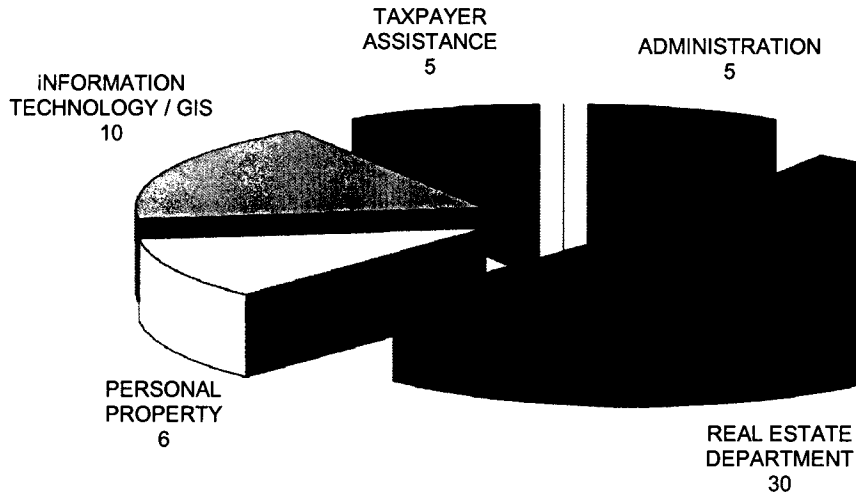
Appraisers' Car Allowance	186,000	187,800	1,800
Staff Travel	8,000	5,000	-3,000
Staff Lodging	13,000	10,500	-2,500
Staff Meals	9,000	2,700	-6,300
Staff Training/Education	27,000	25,000	-2,000
Board Travel	3,500	2,500	-1,000
Board Lodging	7,000	4,500	-2,500
Board Meals	2,000	1,000	-1,000
Board Conferences/Education	3,000	1,500	-1,500
Other Operations Expense Totals	258,500	240,500	-18,000

HUMAN RESOURCES	1,843,116	1,867,601	24,485
COLA	0	0	0
CONTINGENCY FUNDS	0	0	0
CAPITAL ASSET RESERVE	0	0	0
REPAYMENT OF DESIGNATED FUNDS	0	0	0

EXPENDITURE SUMMARY:

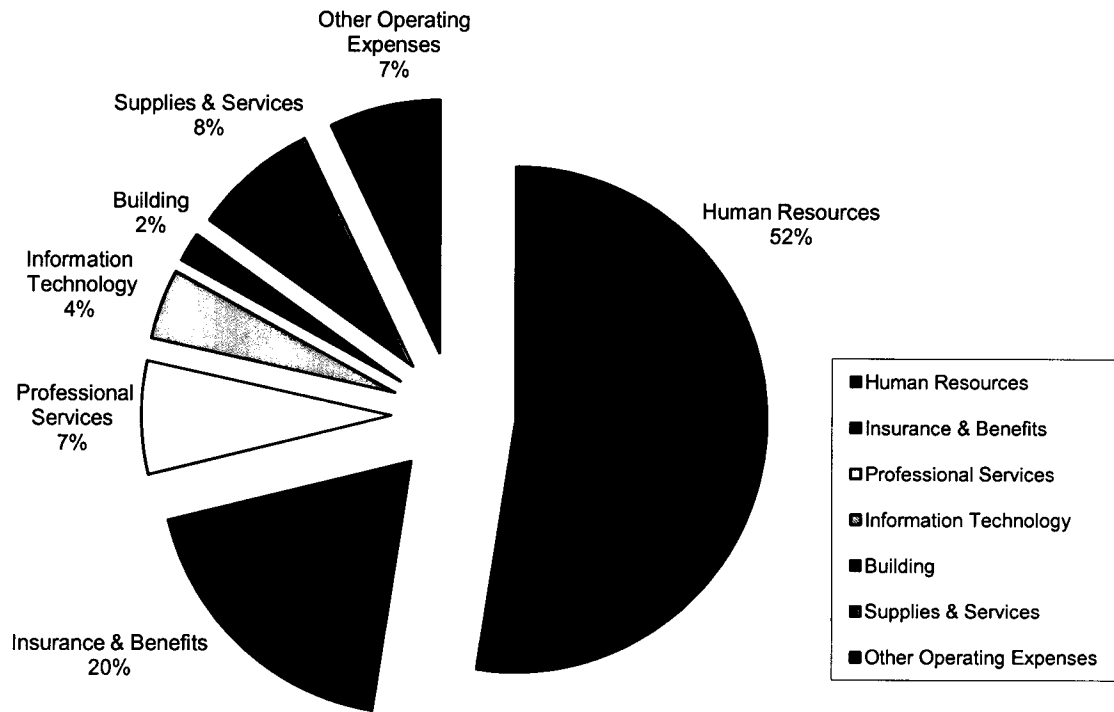
	2011 Adopted Budget	2012 Proposed Budget	DIFFERENCE Plus or Minus
Human Resources	1,877,577	1,867,601	-9,976
Insurance & Benefits	670,920	768,238	97,318
Professional Services	258,500	234,500	-24,000
Information Technology	160,000	142,500	-17,500
Building	67,000	73,000	6,000
Supplies & Services	286,428	198,850	-87,578
Other Operating Expenses	258,500	240,500	-18,000
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	3,578,925	3,525,189	-53,736

**CAMERON APPRAISAL DISTRICT
OF EMPLOYEES BY DEPARTMENT**



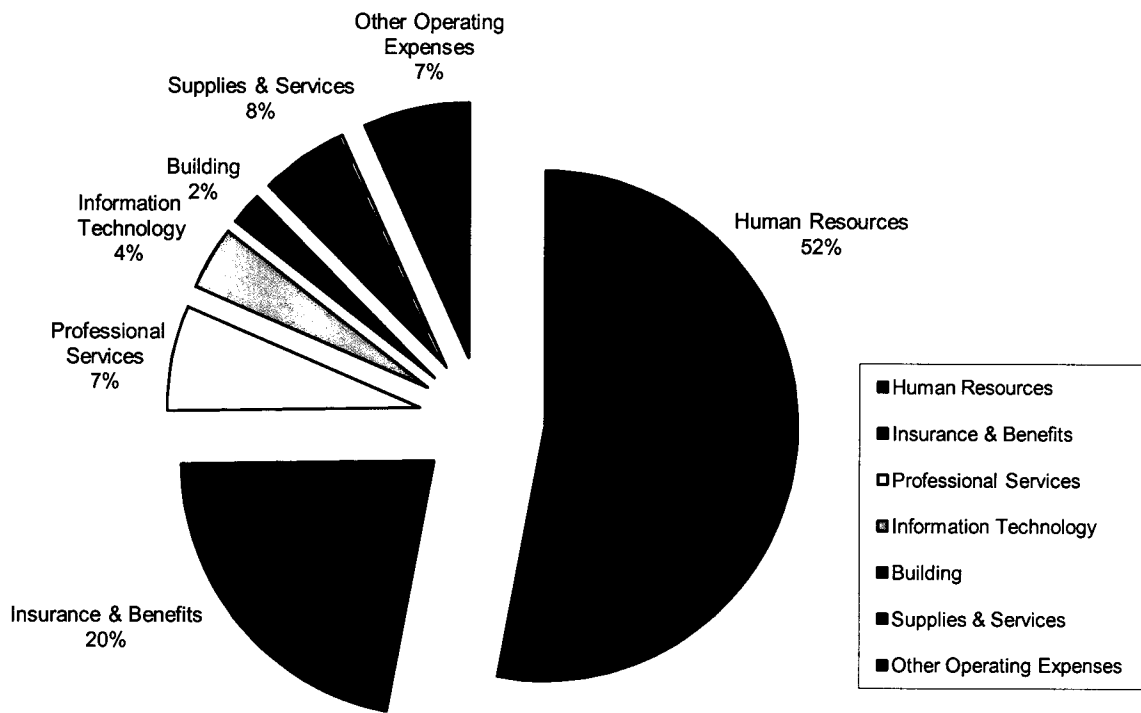
ADMINISTRATION	5	9%
REAL ESTATE DEPARTMENT	30	53%
PERSONAL PROPERTY	6	11%
INFORMATION TECHNOLOGY/GIS	10	18%
TAXPAYER ASSISTANCE	5	9%
TOTAL	56	100%

**2011 ADOPTED BUDGET
CAMERON APPRAISAL DISTRICT**



Human Resources	1,877,577	52%
Insurance & Benefits	670,920	20%
Professional Services	258,500	7%
Information Technology	160,000	4%
Building	67,000	2%
Supplies & Services	286,428	8%
Other Operating Expenses	258,500	7%
TOTAL	3,578,925	100%

**2012 ADOPTED BUDGET
CAMERON APPRAISAL DISTRICT**



Human Resources	1,867,601	52%
Insurance & Benefits	768,238	20%
Professional Services	234,500	7%
Information Technology	142,500	4%
Building	73,000	2%
Supplies & Services	198,850	8%
Other Operating Expenses	240,500	7%
TOTAL	3,525,189	100%

NARRATIVE ACCOUNT DESCRIPTION

ACCT. #	ACCOUNT NAME	2010 AMT	2011 AMT	2012 AMT
6000.04	HUMAN RESOURCES	1,843,116	1,877,577	1,867,601

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 2011 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 2011.

6010.02	TELEPHONE	42,000	40,000	40,000
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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 six (6) CAD managers and one (1) executive assistant.

6010.04	EQUIPMENT MAINTENANCE	16,000	500	16,000
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This item includes the cost of maintenance agreements on all copiers and maintenance on any leased or rented equipment. This line item does NOT include maintenance on computer systems.

6010.08	BOOKS & SUBSCRIPTIONS	10,000	7,500	6,000
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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	12,000
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Deed reporting service from Stewart Title Company.

ACCT. #	ACCOUNT NAME	2010 AMT	2011AMT	2012 AMT
6010.12	OFFICE SUPPLIES	35,000	30,000	27,000

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	6,828	6,828	9,000
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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	99,000	47,350
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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	2,500	1,000	1,000
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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	1,000
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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	2010 AMT	2011 AMT	2012 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	13,000	11,500	10,000
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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	35,000	33,000	13,000
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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	6,000	7,000	7,000
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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	4,000	1,500
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This account exists to purchase desks, chairs, and tables.

ACCT. #	ACCOUNT NAME	2010 AMT	2011 AMT	2012 AMT
6010.44	OFFICE EQUIPMENT	2,000	1,000	1,000

This account exists to purchase office equipment such as typewriters, calculators, etc.

6020.04	APPRAISAL REVIEW BOARD	93,000	90,000	75,000
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This line item is designed to pay the Appraisal Review Board members \$200.00 per 8 hour day (if not served for a full 8 hour period, then prorated to actual service during the 8 hour period, rounded to the nearest hour) to be prorated by actual time in attendance. All ARB expenses are paid from this line item including: out-of-district travel, lodging & meals, registration fees and dues, supplies, and legal services. Effective January 1, 2012, the Board of Directors established the size of the ARB at ten 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	122,000	115,000	105,000
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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	10,000	10,000	10,000
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This line item includes estimated fees for expert witness, or other professional services.

6020.12	AUDIT SERVICES	7,500	7,500	8,500
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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	28,400	29,500	29,500
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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	2010 AMT	2011 AMT	2012 AMT
6020.20	REGISTRATION & DUES	7,500	6,500	6,500

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.

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	166,000	34,000	28,000
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Includes cost to purchase or replace PC's, copiers, scanners, hubs & switches, and QAS data verification.

6030.08	COMPUTER MAINTENANCE	5,000	6,000	2,500
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Currently covered under this line item are: printer maintenance, 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	105,000	120,000	112,000
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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	22,000	28,000	34,000
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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	2010 AMT	2011 AMT	2012 AMT
6040.06	UTILITIES	50,000	39,000	39,000

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

6050.02	MAPS & MAPPING SUPPLIES	1,000	500	0
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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	13,000	13,000	10,500
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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. This expense will assist the CAD staff in attaining the requirement of CEUs required by the Texas Department of Licensing and Regulation (TDLR).

6060.04	STAFF MEALS	6,000	9,000	2,700
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This item will fund the purchase of meals for CAD staff while away from the District for management training, educational/certification classes, seminars and conferences held outside of the District. This expense will assist the CAD staff in attaining the requirement of CEUs required by the Texas Department of Licensing and Regulation (TDLR).

6060.05	STAFF TRAVEL	11,000	8,000	5,000
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This item will fund the costs of travel for CAD staff for management training, educational/certification classes, seminars and conferences held outside of the District. Due to the creation of a statewide education coalition, out-of-district travel is needed for required education pursuant to state certification. This expense will assist the CAD staff in attaining the requirement of CEUs required by the Texas Department of Licensing and Regulation (TDLR).

ACCT. #	ACCOUNT NAME	2010 AMT	2011 AMT	2012 AMT
6060.06	APPRAISERS' CAR ALLOWANCE	186,000	186,000	187,800

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.

6060.07	BOARD LODGING	7,000	7,000	4,500
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This item funds only lodging for Board of Directors while away from the District.

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

6060.09	BOARD TRAVEL	5,000	3,500	2,500
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This item funds only out-of-district travel by Board of Directors.

6070.10	STAFF TRAINING/EDUCATION	25,000	27,000	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 30 hours per registrant of CEUs now mandated through TDLR.

6070.20	BOD CONFERENCES/EDUCATION	3,000	3,000	1,500
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This line will fund education and conference expenses for the Board of Directors.

6080.02	GROUP HEALTH & LIFE	325,461	372,378	455,054
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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	17,000	11,000	11,500
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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	2010 AMT	2011 AMT	2012 AMT
6080.06	UNEMPLOYMENT COMP.	4,000	4,900	9,000

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	260,741	235,867	246,031
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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	29,422	29,925	29,803
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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	10,000	10,000	10,000
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This item includes \$1,327,900 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 \$3,129,900. 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	9,000	6,500	6,500
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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 financial 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
PAY GRADE CLASSIFICATION SCHEDULE

	BASE	1	2	3	4	5	6	7	8	9	10	11	12
2A	10,774	11,086	11,440	11,814	12,189	12,563	12,958	13,354	13,770	14,227	14,664	15,122	15,579
H	5.18	5.33	5.50	5.68	5.86	6.04	6.23	6.42	6.62	6.84	7.05	7.27	7.49
3A	11,440	11,814	12,189	12,563	12,958	13,354	13,770	14,227	14,664	15,122	15,579	16,078	16,619
H	5.50	5.68	5.86	6.04	6.23	6.42	6.62	6.84	7.05	7.27	7.49	7.73	7.99
4A	12,189	12,563	12,958	13,354	13,770	14,227	14,664	15,122	15,579	16,078	16,619	17,139	17,701
H	5.86	6.04	6.23	6.42	6.62	6.84	7.05	7.27	7.49	7.73	7.99	8.24	8.51
5A	12,958	13,354	13,770	14,227	14,664	15,122	15,579	16,078	16,619	17,139	17,701	18,242	18,845
H	6.23	6.42	6.62	6.84	7.05	7.27	7.49	7.73	7.99	8.24	8.51	8.77	9.06
6A	13,770	14,227	14,664	15,122	15,579	16,078	16,619	17,139	17,701	18,242	18,845	19,469	20,114
H	6.62	6.84	7.05	7.27	7.49	7.73	7.99	8.24	8.51	8.77	9.06	9.36	9.67
7A	14,664	15,122	15,579	16,078	16,619	17,139	17,701	18,242	18,845	19,469	20,114	20,779	21,466
H	7.05	7.27	7.49	7.73	7.99	8.24	8.51	8.77	9.06	9.36	9.67	9.99	10.32
8A	15,579	16,078	16,619	17,139	17,701	18,242	18,845	19,469	20,114	20,779	21,466	22,194	22,942
H	7.49	7.73	7.99	8.24	8.51	8.77	9.06	9.36	9.67	9.99	10.32	10.67	11.03
9A	16,619	17,139	17,701	18,242	18,845	19,469	20,114	20,779	21,466	22,194	22,942	23,691	24,502
H	7.99	8.24	8.51	8.77	9.06	9.36	9.67	9.99	10.32	10.67	11.03	11.39	11.78
10A	17,701	18,242	18,845	19,469	20,114	20,779	21,466	22,194	22,942	23,691	24,502	25,293	26,166
H	8.51	8.77	9.06	9.36	9.67	9.99	10.32	10.67	11.03	11.39	11.78	12.16	12.58
11A	18,845	19,469	20,114	20,779	21,466	22,194	22,942	23,691	24,502	25,293	26,166	27,019	27,914
H	9.06	9.36	9.67	9.99	10.32	10.67	11.03	11.39	11.78	12.16	12.58	12.99	13.42
12A	20,114	20,779	21,466	22,194	22,942	23,691	24,502	25,293	26,166	27,019	27,914	28,850	29,827
H	9.67	9.99	10.32	10.67	11.03	11.39	11.78	12.16	12.58	12.99	13.42	13.87	14.34
13A	21,466	22,194	22,942	23,691	24,502	25,293	26,166	27,019	27,914	28,850	29,827	30,846	31,845
H	10.32	10.67	11.03	11.39	11.78	12.16	12.58	12.99	13.42	13.87	14.34	14.83	15.31
14A	22,942	23,691	24,502	25,293	26,166	27,019	27,914	28,850	29,827	30,846	31,845	32,926	34,029
H	11.03	11.39	11.78	12.16	12.58	12.99	13.42	13.87	14.34	14.83	15.31	15.83	16.36
15A	24,502	25,293	26,166	27,019	27,914	28,850	29,827	30,846	31,845	32,926	34,029	35,173	36,317
H	11.78	12.16	12.58	12.99	13.42	13.87	14.34	14.83	15.31	15.83	16.36	16.91	17.46
16A	26,166	27,019	27,914	28,850	29,827	30,846	31,845	32,926	34,029	35,173	36,317	37,523	38,792
H	12.58	12.99	13.42	13.87	14.34	14.83	15.31	15.83	16.36	16.91	17.46	18.04	18.65
17A	27,914	28,850	29,827	30,846	31,845	32,926	34,029	35,173	36,317	37,523	38,792	40,102	41,454
H	13.42	13.87	14.34	14.83	15.31	15.83	16.36	16.91	17.46	18.04	18.65	19.28	19.93
18A	29,827	30,846	31,845	32,926	34,029	35,173	36,317	37,523	38,792	40,102	41,454	42,806	44,262
H	14.34	14.83	15.31	15.83	16.36	16.91	17.46	18.04	18.65	19.28	19.93	20.58	21.28
19A	31,845	32,926	34,029	35,173	36,317	37,523	38,792	40,102	41,454	42,806	44,262	45,760	47,276
H	15.31	15.83	16.36	16.91	17.46	18.04	18.65	19.28	19.93	20.58	21.28	22.00	22.73
20A	34,029	35,173	36,317	37,523	38,792	40,102	41,454	42,806	44,262	45,760	47,276	48,880	50,482
H	16.36	16.91	17.46	18.04	18.65	19.28	19.93	20.58	21.28	22.00	22.73	23.50	24.27
21A	36,317	37,523	38,792	40,102	41,454	42,806	44,262	45,760	47,276	48,880	50,482	52,250	53,955
H	17.46	18.04	18.65	19.28	19.93	20.58	21.28	22.00	22.73	23.50	24.27	25.12	25.94
22A	38,792	40,102	41,454	42,806	44,262	45,760	47,276	48,880	50,482	52,250	53,955	55,725	57,554
H	18.65	19.28	19.93	20.58	21.28	22.00	22.73	23.50	24.27	25.12	25.94	26.79	27.67
23A	41,454	42,806	44,262	45,760	47,276	48,880	50,482	52,250	53,955	55,725	57,554	59,634	61,610
H	19.93	20.58	21.28	22.00	22.73	23.50	24.27	25.12	25.94	26.79	27.67	28.67	29.62
24A	44,262	45,760	47,276	48,880	50,482	52,250	53,955	55,725	57,554	59,634	61,610	63,918	66,040
H	21.28	22.00	22.73	23.50	24.27	25.12	25.94	26.79	27.67	28.67	29.62	30.73	31.75
25A	47,276	48,880	50,482	52,250	53,955	55,725	57,554	59,634	61,610	63,918	66,040	68,224	70,470
H	22.73	23.50	24.27	25.12	25.94	26.79	27.67	28.67	29.62	30.73	31.75	32.80	33.88
26A	50,482	52,250	53,955	55,725	57,554	59,634	61,610	63,918	66,040	68,224	70,470	72,800	75,207
H	24.27	25.12	25.94	26.79	27.67	28.67	29.62	30.73	31.75	32.80	33.88	35.00	36.16
27A	53,955	55,725	57,554	59,634	61,610	63,918	66,040	68,224	70,470	72,800	75,207	77,463	79,781
H	25.94	26.79	27.67	28.67	29.62	30.73	31.75	32.80	33.88	35.00	36.16	37.24	38.36
28A	57,554	59,634	61,610	63,918	66,040	68,224	70,470	72,800	75,207	77,463	79,781	82,181	84,646
H	27.67	28.67	29.62	30.73	31.75	32.80	33.88	35.00	36.16	37.24	38.36	39.51	40.70
29A	61,610	63,918	66,040	68,224	70,470	72,800	75,207	77,463	79,781	82,181	84,646	87,186	89,802
H	29.62	30.73	31.75	32.80	33.88	35.00	36.16	37.24	38.36	39.51	40.70	41.92	43.17
30A	66,040	68,224	70,470	72,800	75,207	77,463	79,781	82,181	84,646	87,186	89,802	92,496	95,271
H	31.75	32.80	33.88	35.00	36.16	37.24	38.36	39.51	40.70	41.92	43.17	44.47	45.80
31A	70,470	72,800	75,207	77,463	79,781	82,181	84,646	87,186	89,802	92,496	95,271	98,129	101,073
H	33.88	35.00	36.16	37.24	38.36	39.51	40.70	41.92	43.17	44.47	45.80	47.18	48.59
32A	75,207	77,463	79,781	82,181	84,646	87,186	89,802	92,496	95,271	98,129	101,073	104,105	107,228
H	36.16	37.24	38.36	39.51	40.70	41.92	43.17	44.47	45.80	47.18	48.59	50.05	51.55

