

**CAMERON
APPRAISAL
DISTRICT**

**2013
ADOPTED
BUDGET**

CAMERON APPRAISAL DISTRICT

2013 ADOPTED BUDGET

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CAMERON APPRAISAL DISTRICT

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MEMBERS OF THE BOARD
Jose Noe Diaz, Sr., **Chairman**
Enrique Escobedo, Jr., **Vice-Chairman**
Jesse Villarreal, **Secretary**
Carlos H. Cascos
Roberto Garcia
Vicente Mendez
Ricardo Morado
Robert Pinkerton, Jr.
Joey Treviño
Tony Yzaguirre, Jr.

DATE: November 13, 2012
TO: CAD Directors and all Taxing Units
FROM: Frutoso M. Gomez, Jr. *FM*
Chief Appraiser
RE: 2013 Adopted CAD Budget

The 2013 adopted budget for Cameron Appraisal District is \$3,647,459, which represents an increase of \$122,270 from the 2012 adopted budget.

This year, the District expects to have upward of 206,978 accounts in our files to value for tax purposes. The budget has increased 3.46%, and the cost per parcel has increased by 4.61% to \$17.92 per parcel for fiscal year 2013.

The proposed budget includes the entity contributions, employee positions, and salary ranges. The line item costs compare the 2012 adopted budget to the 2013 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 2013 adopted budget, please feel free to contact me.

CAMERON APPRAISAL DISTRICT

2013 BUDGET CALENDAR

MAY 21, 2012	BUDGET WORKSHOP
JUNE 11, 2012	CHIEF APPRAISER SUBMITS PROPOSED BUDGET TO BOARD OF DIRECTORS
JUNE 12, 2012	CHIEF APPRAISER DELIVERS PROPOSED BUDGET TO TAXING UNITS
JULY 20, 2012	NOTIFICATION OF PUBLIC HEARING ON PROPOSED 2013 BUDGET TO PARTICIPATING ENTITIES
JULY 22 & 23, 2012	CHIEF APPRAISER PUBLISHES PUBLIC NOTICE OF BUDGET HEARING IN NEWSPAPER
AUGUST 20, 2012	5:30 P.M. BOARD OF DIRECTORS HOLDS PUBLIC HEARING - 5:45 P.M. REGULAR BOARD MEETING AND ADOPTION OF FINAL 2013 BUDGET
OCTOBER 15, 2012	CHIEF APPRAISER MAILS 2011 PAYMENT SCHEDULE TO TAXING JURISDICTIONS
JANUARY 1, 2013	FIRST PAYMENT DUE PRIOR TO THIS DATE
APRIL 1, 2013	SECOND PAYMENT DUE PRIOR TO THIS DATE
JULY 1, 2013	THIRD PAYMENT DUE PRIOR TO THIS DATE
OCTOBER 1, 2013	FOURTH PAYMENT DUE PRIOR TO THIS DATE

SUMMARY OF REVENUES

2013 Adopted Budget (Adopted August 13, 2012)	\$	3,647,459.00
Less Undesignated Fund Balance (from 2011 Audited Financials)	\$	<u>(18,827.00)</u>
Amount of Revenues to be Allocated (Taxing Jurisdictions Contributions)	\$	3,628,632.00

<u>Taxing Jurisdictions</u>	<u>Levy For</u>	<u>Percent of</u>	<u>2012</u>	<u>2013</u>	<u>Qtrly-Pymt</u>
	<u>2012</u>	<u>Total Levies</u>	<u>Contribution</u>	<u>Contribution</u>	
Cameron County	61,408,831	0.1758584	618,096	638,126	159,531.50
Brownsville I.S.D.	55,837,551	0.1599038	559,631	580,232	145,058.00
Harlingen I.S.D.	38,804,954	0.1111270	381,181	403,239	100,809.75
La Feria I.S.D.	4,578,815	0.0131125	45,138	47,580	11,895.00
Los Fresnos I.S.D.	16,023,200	0.0458861	155,237	166,504	41,626.00
Lyford ISD	113,110	0.0003239	992	1,175	293.75
Point Isabel I.S.D.	39,481,160	0.1130634	411,267	410,266	102,566.50
Rio Hondo I.S.D.	2,913,941	0.0083447	28,064	30,280	7,570.00
San Benito I.S.D.	10,915,212	0.0312582	110,704	113,425	28,356.25
Santa Maria I.S.D.	518,283	0.0014842	5,134	5,386	1,346.50
Santa Rosa I.S.D.	956,200	0.0027383	9,600	9,936	2,484.00
City of Brownsville	39,097,909	0.1119659	390,358	406,283	101,570.75
City of Combes	436,340	0.0012496	3,929	4,534	1,133.50
City of Harlingen	16,572,177	0.0474583	163,887	172,209	43,052.25
City of La Feria	1,261,963	0.0036139	12,931	13,114	3,278.50
City of Los Fresnos	1,070,759	0.0030664	10,955	11,127	2,781.75
City of Port Isabel	1,869,538	0.0053539	19,084	19,427	4,856.75
City of Primera	637,810	0.0018265	6,580	6,628	1,657.00
City of Rio Hondo	474,151	0.0013578	4,885	4,927	1,231.75
City of San Benito	4,197,708	0.0120211	41,023	43,620	10,905.00
City of Santa Rosa	209,728	0.0006006	2,157	2,179	544.75
City of South Padre Island	6,536,940	0.0187200	67,395	67,928	16,982.00
City of Bayview	104,645	0.0002997	1,004	1,087	271.75
Town of Indian Lake	91,118	0.0002609	927	947	236.75
Town of Laguna Vista	989,659	0.0028341	10,270	10,284	2,571.00
Town of Palm Valley	481,892	0.0013800	4,939	5,008	1,252.00
Town of Rancho Viejo	864,792	0.0024765	8,757	8,986	2,246.50
Brownsville Navigation Dist	3,218,177	0.0092160	33,358	33,441	8,360.25
Laguna Madre Water Dist	2,697,795	0.0077258	28,009	28,034	7,008.50
CC Drainage Dist #1	1,439,322	0.0041218	14,598	14,957	3,739.25
SBCC Drainage Dist #3	2,452,655	0.0070237	23,065	25,487	6,371.75
CC Drainage Dist #4	45,042	0.0001290	438	468	117.00
CC Drainage Dist #5	2,130,753	0.0061019	21,327	22,142	5,535.50
CC Emergency Dist #1	2,827,274	0.0080966	28,529	29,379	7,344.75
South Texas I.S.D.	8,104,287	0.0232085	81,571	84,215	21,053.75
TX Southmost College Dist	17,764,776	0.0508736	180,610	184,601	46,150.25
Paseo de la Resaca #1	281,751	0.0008069	2,820	2,928	732.00
Paseo de la Resaca #2	453,204	0.0012979	4,433	4,709	1,177.25
Paseo de la Resaca #3	398,201	0.0011403	3,968	4,138	1,034.50
Valley Mud #2	933,105	0.0026722	9,509	9,696	2,424.00
Totals	<u>349,194,728</u>	<u>1.0000000</u>	<u>3,506,360</u>	<u>3,628,632</u>	<u>907,158.00</u>

2013 ADOPTED SALARIES AND BENEFITS

		2013	BENEFITS				Total	Total
		Adopted	Retirement	Health	Life	LTD	Fringe	Wages &
		Salary	12.68%	Ins.	AD&D		Benefits	Benefits
Administration Department								
Chief Appr.	RPA	111,456	14,133	5,952	141	747	20,972	132,428
Exec. Asst.		51,870	6,577	10,836	141	348	17,902	69,772
Manager	RPA	67,592	8,571	10,836	141	453	20,001	87,593
Clerk		34,965	4,434	8,226	141	234	13,035	48,000
Maint.		<u>20,818</u>	<u>2,640</u>	<u>6,153</u>	<u>141</u>	<u>139</u>	<u>9,073</u>	<u>29,891</u>
Department Total	5	286,701	36,354	42,003	705	1,921	80,982	367,683
Personal Property Department								
Manager	RPA	48,389	6,136	6,153	141	324	12,754	61,143
Sr. Appr.	RPA	38,555	4,889	8,226	141	258	13,515	52,070
Appraiser	RPA	32,880	4,169	8,113	141	220	12,643	45,523
Appraiser	RPA	41,405	5,250	5,952	141	277	11,620	53,025
Appraiser	Level II	25,298	3,208	9,590	141	169	13,108	38,406
Clerk	Senior	<u>31,694</u>	<u>4,019</u>	<u>6,153</u>	<u>141</u>	<u>212</u>	<u>10,525</u>	<u>42,219</u>
Department Total	6	218,221	27,670	44,186	846	1,462	74,164	292,385
GIS/Property ID Department								
Manager		67,592	8,571	8,226	141	453	17,391	84,983
GIS	Coordinator	33,831	4,290	8,428	141	227	13,085	46,916
GIS	Asst./Research	30,647	3,886	10,836	141	205	15,068	45,715
Clerk	I.T. Tech	36,140	4,583	10,635	141	242	15,601	51,741
Clerk	I.T. Clerk	23,860	3,025	5,952	141	160	9,278	33,138
Clerk	Senior	23,573	2,989	5,952	141	158	9,240	32,813
Clerk		23,082	2,927	9,590	141	155	12,812	35,894
Clerk		20,248	2,567	8,226	141	136	11,071	31,319
Clerk		20,248	2,567	6,065	141	136	8,909	29,157
Clerk		<u>28,100</u>	<u>3,563</u>	<u>8,428</u>	<u>141</u>	<u>188</u>	<u>12,320</u>	<u>40,420</u>
Department Total	10	307,321	38,968	82,337	1,410	2,059	124,775	432,096
Real Estate Department								
Director	RPA	61,035	7,739	5,952	141	409	14,241	75,276
Manager	RPA	51,668	6,552	10,836	141	346	17,875	69,543
Sr. Appr.	RPA	34,965	4,434	10,836	141	234	15,645	50,610
Sr. Appr.	RPA	37,316	4,732	6,153	141	250	11,275	48,591
Sr. Appr.	RPA	34,965	4,434	6,065	141	234	10,874	45,839
Sr. Appr.	RPA	39,859	5,054	10,836	141	267	16,298	56,157
Appraiser	RPA	33,996	4,311	8,226	141	228	12,906	46,902
Appraiser	RPA	33,996	4,311	5,952	141	228	10,631	44,627
Appraiser	RPA	40,053	5,079	9,590	141	268	15,078	55,131
Appraiser	RPA	30,796	3,905	8,226	141	206	12,479	43,275
Appraiser	Level I	25,921	3,287	8,113	141	174	11,714	37,635
Appraiser	Level I	26,010	3,298	8,226	141	174	11,840	37,849
Appraiser	Level I	24,225	3,072	5,952	141	162	9,327	33,552
Appraiser	Level I	25,057	3,177	9,590	141	168	13,076	38,133
Appraiser	Level II	21,454	2,720	8,428	141	144	11,433	32,887
Appraiser	Level II	27,701	3,512	5,952	141	186	9,791	37,491
Appraiser	Level II	25,298	3,208	5,952	141	169	9,470	34,768
Appraiser	Level II	28,821	3,655	5,952	141	193	9,940	38,761
Appraiser	Level II	24,819	3,147	10,722	141	166	14,177	38,996
Appraiser	Level II	25,872	3,281	10,836	141	173	14,431	40,303
Appraiser	Level II	27,832	3,529	9,590	141	186	13,446	41,278
Appraiser	Level III	27,691	3,511	8,226	141	186	12,064	39,755
Appraiser	Level III	26,781	3,396	8,428	141	179	12,144	38,925
Clerk	Senior	31,694	4,019	10,635	141	212	15,007	46,701
Clerk	Senior	28,682	3,637	5,952	141	192	9,922	38,604
Clerk	Senior	41,205	5,225	8,226	141	276	13,868	55,073
Clerk	Senior	37,316	4,732	5,952	141	250	11,074	48,390
Clerk		19,599	2,485	5,952	141	131	8,709	28,308
Clerk		20,919	2,653	5,952	141	140	8,885	29,804
Clerk		<u>20,919</u>	<u>2,653</u>	<u>6,065</u>	<u>141</u>	<u>140</u>	<u>8,999</u>	<u>29,918</u>
Department Total	30	936,463	118,744	237,370	4,230	6,274	366,617	1,303,081

2013 ADOPTED SALARIES AND BENEFITS

		2013 Adopted Salary	BENEFITS				Total Fringe Benefits	Total Wages & Benefits
			Retirement 12.68%	Health Ins.	Life AD&D	LTD		
<u>Taxpayer Assistance Department</u>								
Manager		53,478	6,781	8,226	141	358	15,507	68,985
Clerk	Senior	24,343	3,087	6,065	141	163	9,456	33,799
Clerk	Taxpayer Asst.	20,248	2,567	6,065	141	136	8,909	29,157
Clerk	Taxpayer Asst.	22,325	2,831	5,952	141	150	9,073	31,398
Clerk	Taxpayer Asst.	<u>20,919</u>	<u>2,653</u>	<u>8,226</u>	<u>141</u>	<u>140</u>	<u>11,160</u>	<u>32,079</u>
Department Total	5	141,313	17,918	34,535	705	947	54,105	195,418
Total Positions	<u>56</u>	<u>\$1,890,019</u>	<u>\$239,654</u>	<u>\$440,430</u>	<u>\$7,896</u>	<u>\$12,663</u>	<u>\$700,644</u>	<u>\$2,590,663</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	4	Group 15-06 - Group 22-12	29,827 - 57,554
Appraiser IV	4	Group 14-03 - Group 20-12	25,293 - 50,482
Appraiser III	5	Group 13-03 - Group 13-12	23,691 - 31,845
Appraiser II	2	Group 12-03 - Group 12-12	22,194 - 29,827
Appraiser I	6	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	Add'l duties				1,000 - 5,000
ARB Coordinator	Add'l duties				1,000 - 5,000

INSURANCE & BENEFITS	2012 Adopted Budget	2013 Adopted Budget	DIFFERENCE Plus or Minus
Property Insurance	10,000	10,290	290
Workers' Compensation	11,500	11,700	200
Unemployment Compensation	9,000	14,200	5,200
Liability Insurance	6,500	6,250	-250
Bond Premium	350	350	0
Group Health & Life	455,054	467,000	11,946
Retirement	246,031	265,165	19,134
Medicare	29,803	30,322	519
Insurance & Benefits Totals	768,238	805,277	37,039
PROFESSIONAL SERVICES:			
Appraisal Review Board	75,000	75,000	0
Legal Services	105,000	130,000	25,000
Professional Services	10,000	10,000	0
Registration Fees - Dues	6,500	15,000	8,500
Audit Services	8,500	8,900	400
Property Valuation Engineer	29,500	29,500	0
Professional Services Totals	234,500	268,400	33,900
INFORMATION TECHNOLOGY:			
Capital Expenditures	28,000	20,000	-8,000
Debt Service-IBM	0	0	0
Computer Maintenance	2,500	2,500	0
Programming/Software Support	112,000	131,000	19,000
Information Technology Totals	142,500	153,500	11,000
BUILDING:			
Building Maintenance	34,000	34,000	0
Utilities	39,000	35,000	-4,000
Building Totals	73,000	69,000	-4,000

SUPPLIES and SERVICES:

	2012	2013	
	Adopted	Adopted	DIFFERENCE
	Budget	Budget	Plus or Minus
Deed Reporting Service	12,000	8,400	-3600
Postage	47,350	57,000	9,650
Cameras & Film	1,000	2,000	1,000
Office Supplies	27,000	30,000	3,000
Office Equipment	1,000	1,000	0
Equipment Maintenance	16,000	14,000	-2,000
Books & Subscriptions	6,000	7,000	1000
Office Furniture	1,500	1,500	0
Janitorial Supplies	7,000	7,000	0
Janitorial Services	0	0	0
Printing	13,000	13,000	0
Archiving	0	0	0
Telephone	40,000	32,000	-8000
Advertising and Notices	10,000	18,000	8000
Maps & Supplies	0	0	0
Mapping Equipment	0	0	0
Fieldwork Supplies	1,000	1,000	0
Postage Equipment Lease	9,000	8,472	-528
Miscellaneous Board Expense	1,000	1,000	0
Chief Appraiser's Expense	5,000	5,000	0
Public Service Promotions	1,000	1,000	0
Supplies & Service Total	198,850	207,372	8,522

OTHER OPERATING EXPENSES:

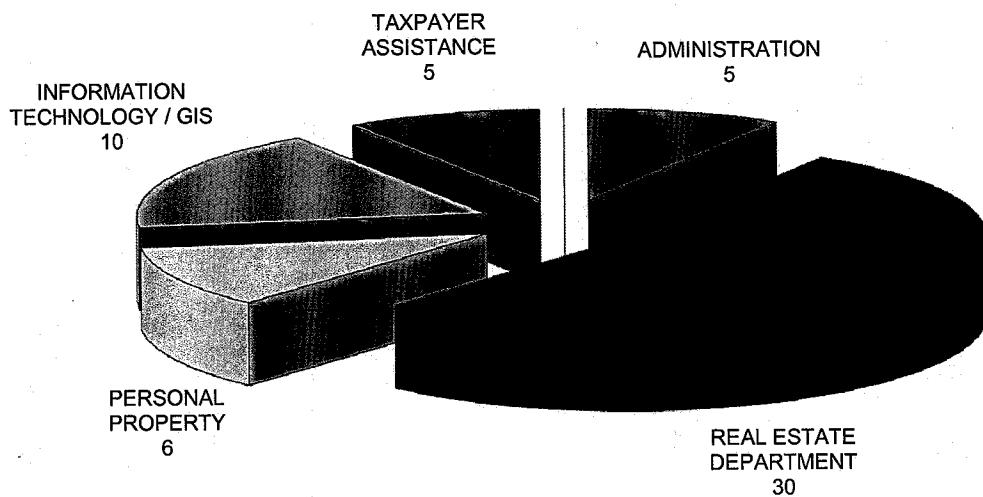
Appraisers' Car Allowance	187,800	187,800	0
Staff Travel	5,000	6,000	1,000
Staff Lodging	10,500	11,500	1,000
Staff Meals	2,700	2,700	0
Staff Training/Education	25,000	23,000	-2,000
Board Travel	2,500	2,500	0
Board Lodging	4,500	4,500	0
Board Meals	1,000	1,000	0
Board Conferences/Education	1,500	1,500	0
Other Operations Expense Totals	240,500	240,500	0

HUMAN RESOURCES	1,867,601	1,903,410	35,809
COLA	0	0	0
CONTINGENCY FUNDS	0	0	0
CAPITAL ASSET RESERVE	0	0	0
REPAYMENT OF DESIGNATED FUNDS	0	0	0

EXPENDITURE SUMMARY:

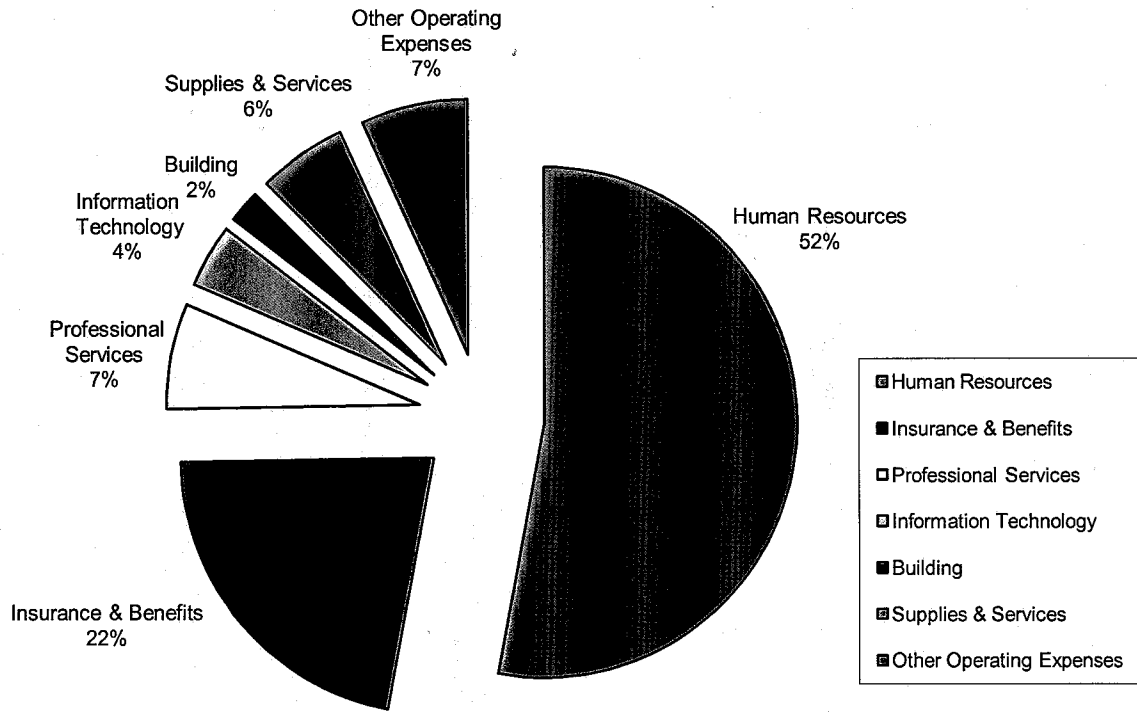
	2012 Adopted Budget	2013 Adopted Budget	DIFFERENCE Plus or Minus
Human Resources	1,867,601	1,903,410	35,809
Insurance & Benefits	768,238	805,277	37,039
Professional Services	234,500	268,400	33,900
Information Technology	142,500	153,500	11,000
Building	73,000	69,000	-4,000
Supplies & Services	198,850	207,372	8,522
Other Operating Expenses	240,500	240,500	0
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	3,525,189	3,647,459	122,270

**CAMERON APPRAISAL DISTRICT
OF EMPLOYEES BY DEPARTMENT**



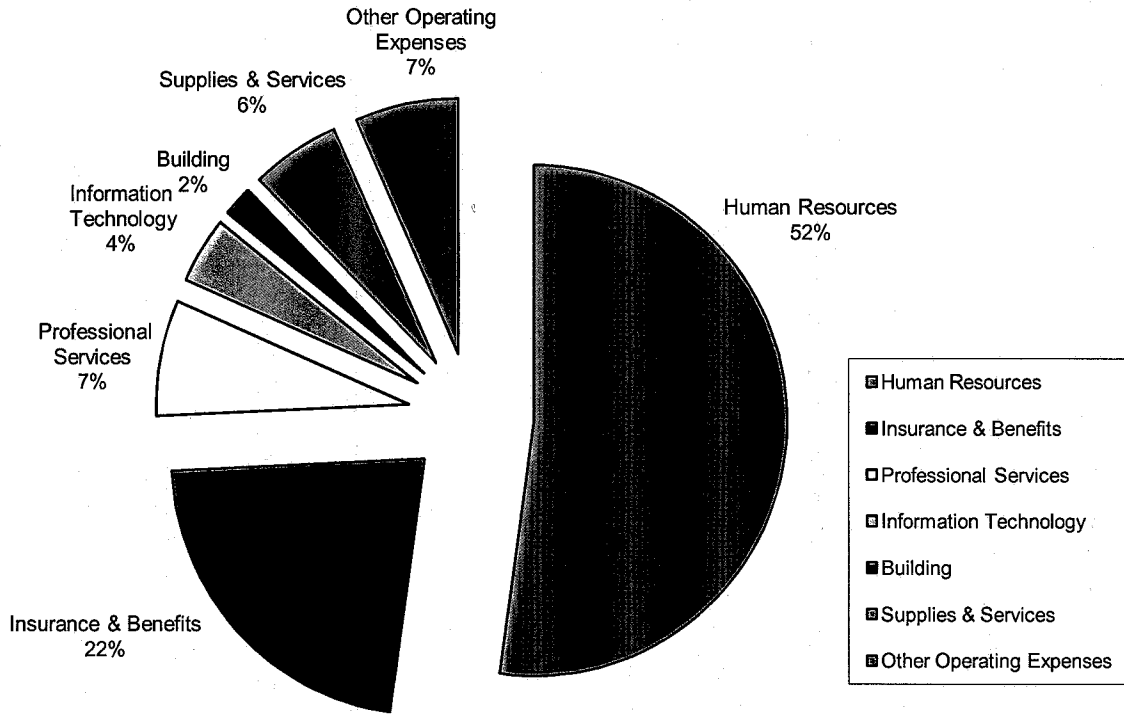
ADMINISTRATION	5	9%
REAL ESTATE DEPARTMENT	30	53%
PERSONAL PROPERTY	6	11%
INFORMATION TECHNOLOGY/GIS	10	18%
TAXPAYER ASSISTANCE	5	9%
TOTAL	56	100%

**2012 ADOPTED BUDGET
CAMERON APPRAISAL DISTRICT**



Human Resources	1,867,601	52%
Insurance & Benefits	768,238	22%
Professional Services	234,500	7%
Information Technology	142,500	4%
Building	73,000	2%
Supplies & Services	198,850	6%
Other Operating Expenses	240,500	7%
TOTAL	3,525,189	100%

**2013 ADOPTED BUDGET
CAMERON APPRAISAL DISTRICT**



Human Resources	1,903,410	52%
Insurance & Benefits	805,277	22%
Professional Services	268,400	7%
Information Technology	153,500	4%
Building	69,000	2%
Supplies & Services	207,372	6%
Other Operating Expenses	240,500	7%
TOTAL	3,647,459	100%

NARRATIVE ACCOUNT DESCRIPTION

ACCT. #	ACCOUNT NAME	2011 AMT	2012 AMT	2013 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	2011 AMT	2012 AMT	2013 AMT
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6000.04	HUMAN RESOURCES	1,877,577	1,867,601	1,903,410
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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 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.

6010.02	TELEPHONE	40,000	40,000	32,000
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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	16,500	16,000	14,000
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This item includes the cost of maintenance agreements on (8) copy machines. This line item does NOT include maintenance on computer systems.

6010.08	BOOKS & SUBSCRIPTIONS	7,500	6,000	7,000
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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	12,000	8,400
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Deed reporting service from ACS.

ACCT. #	ACCOUNT NAME	2011 AMT	2012AMT	2013 AMT
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6010.12	OFFICE SUPPLIES	30,000	27,000	30,000
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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	9,000	8,472
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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	99,000	47,350	57,000
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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.

6010.20	CAMERAS & ACCESSORIES	1,000	1,000	2,000
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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	1,000	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	2011 AMT	2012 AMT	2013 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	10,000	18,000
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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	33,000	13,000	13,000
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This account includes the cost of printing CAD stationery, 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	7,000	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	4,000	1,500	1,500
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This account exists to purchase desks, chairs, and tables.

ACCT. #	ACCOUNT NAME	2011AMT	2012AMT	2013AMT
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6010.44	OFFICE EQUIPMENT	1,000	1,000	1,000
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This account exists to purchase office equipment such as typewriters, calculators, etc.

6020.04	APPRAISAL REVIEW BOARD	90,000	75,000	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	115,000	105,000	130,000
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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.

6020.12	AUDIT SERVICES	7,500	8,500	8,900
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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	29,500	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	2011 AMT	2012 AMT	2013 AMT
6020.20	REGISTRATION & DUES	6,500	6,500	15,000

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, HBOR, BBOR, 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	34,000	28,000	20,000
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PC replacement, scanner replacements, replacements of hubs & switches; QAS data verification.

6030.08	COMPUTER MAINTENANCE	6,000	2,500	2,500
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Currently covered under this line item are: IS maintenance for: PC's, microfiche reader/printer, AS400, NT Server, and all other technology devices.

6030.12	PROGRAM/SOFTWARE SUPPORT	120,000	112,000	131,000
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Cost to pay for GIS and appraisal software, maintenance. Also, ESRI softwares, website and internet maintenance are included.

6040.02	BUILDING MAINTENANCE	28,000	34,000	34,000
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This account funds the cost of maintaining the building in good repair including: air conditioner maintenance contract, operating system inspection, pest control, painting supplies, lock changing, carpet, and general building repair items.

ACCT. #	ACCOUNT NAME	2011 AMT	2012 AMT	2013 AMT
6040.06	UTILITIES	39,000	39,000	35,000

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

6050.02	MAPS & MAPPING SUPPLIES	500	0	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	10,500	11,500
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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	9,000	2,700	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	8,000	5,000	6,000
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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).

6060.06	APPRAISERS' CAR ALLOWANCE	186,000	187,800	187,800
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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	2011 AMT	2012 AMT	2013 AMT
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6060.07	BOARD LODGING	7,000	4,500	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	1,000	1,000
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This item funds only meals for Board of Directors while away from the District.

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

6070.10	STAFF TRAINING/EDUCATION	27,000	25,000	23,000
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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	1,500	1,500
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This line will fund education and conference expenses for the Board of Directors.

6080.02	GROUP HEALTH & LIFE	372,378	455,054	467,000
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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	11,000	11,500	11,700
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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	2011 AMT	2012 AMT	2013 AMT
6080.06	UNEMPLOYMENT COMP.	4,900	9,000	14,200

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. Renewal rates depend on how the fund performs as a whole and on claims within our group.

6080.08	RETIREMENT PLAN	235,867	246,031	265,165
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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	29,925	29,803	30,322
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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	10,290
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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	6,500	6,500	6,250
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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	47,278
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	47,278	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	47,278	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	47,278	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	47,278	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	47,278	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	47,278	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

