

CAMERON APPRAISAL DISTRICT

2014
Adopted Budget



**CAMERON
APPRAISAL
DISTRICT**

**2014
ADOPTED
BUDGET**

CAMERON APPRAISAL DISTRICT

2014 ADOPTED BUDGET

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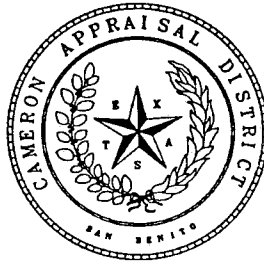
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CAMERON APPRAISAL DISTRICT

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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.
David Argabright
Tony Yzaguirre, Jr.

DATE: October 10, 2013
TO: CAD Directors and all Taxing Units
FROM: Frutoso M. Gomez, Jr. 
Chief Appraiser
RE: 2014 Adopted CAD Budget

The 2014 adopted budget for Cameron Appraisal District is \$4,090,817, which represents an increase of \$443,358 from the 2013 adopted budget. This adopted budget includes a merit increase for each of the District's 56 full time employees who are eligible on their anniversary date. Likewise, it includes two new appraiser positions (total of 58 for 2014), however, it does not contain a cost of living adjustment.

This year, the District expects to have upward of 208,282 accounts in our files to value for tax purposes. The budget has increased by 12.16%, and the cost per parcel has increased by 1.52% to \$19.44 per parcel for fiscal year 2014.

The adopted budget includes the entity contributions, employee positions, and salary ranges. The line item costs compare the 2013 adopted budget to the 2014 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 2014 adopted budget, please feel free to contact me.

CAMERON APPRAISAL DISTRICT

2014 BUDGET CALENDAR

MAY 22, 2013	BUDGET WORKSHOP
JUNE 14, 2013	CHIEF APPRAISER SUBMITS PROPOSED BUDGET TO BOARD OF DIRECTORS
JUNE 18, 2013	CHIEF APPRAISER DELIVERS PROPOSED BUDGET TO TAXING UNITS
JULY 19, 2013	NOTIFICATION OF PUBLIC HEARING ON PROPOSED 2014 BUDGET TO PARTICIPATING ENTITIES
JULY 21 & 22, 2013	CHIEF APPRAISER PUBLISHES PUBLIC NOTICE OF BUDGET HEARING IN NEWSPAPER
AUGUST 19, 2013	5:30 P.M. BOARD OF DIRECTORS HOLDS PUBLIC HEARING - 5:45 P.M. REGULAR BOARD MEETING AND ADOPTION OF FINAL 2013 BUDGET
OCTOBER 14, 2013	CHIEF APPRAISER MAILS 2014 PAYMENT SCHEDULE TO TAXING JURISDICTIONS
JANUARY 1, 2014	FIRST PAYMENT DUE PRIOR TO THIS DATE
APRIL 1, 2014	SECOND PAYMENT DUE PRIOR TO THIS DATE
JULY 1, 2014	THIRD PAYMENT DUE PRIOR TO THIS DATE
OCTOBER 1, 2014	FOURTH PAYMENT DUE PRIOR TO THIS DATE

SUMMARY OF REVENUES

2014 Adopted Budget (Adopted August 19, 2012)

\$

4,090,817.00

<u>Taxing Jurisdictions</u>	<u>Levy For</u>	<u>Percent of</u>	<u>2013</u>	<u>2014</u>	
	<u>2013</u>	<u>Total Levies</u>	<u>Contribution</u>	<u>Contribution</u>	<u>Qtrly-Pymt</u>
Cameron County	63,298,545	0.1749629	638,126	715,744	178,936.00
Brownsville I.S.D.	60,188,474	0.1663664	580,232	680,574	170,143.50
Harlingen I.S.D.	39,532,268	0.1092708	403,239	447,007	111,751.75
La Feria I.S.D.	4,658,092	0.0128754	47,580	52,671	13,167.75
Los Fresnos I.S.D.	16,823,027	0.0465004	166,504	190,224	47,556.00
Lyford ISD	106,349	0.0002940	1,175	1,203	300.75
Point Isabel I.S.D.	39,365,757	0.1088105	410,266	445,124	111,281.00
Rio Hondo I.S.D.	3,985,215	0.0110155	30,280	45,062	11,265.50
San Benito I.S.D.	11,201,722	0.0309626	113,425	126,662	31,665.50
Santa Maria I.S.D.	524,028	0.0014485	5,386	5,925	1,481.25
Santa Rosa I.S.D.	978,964	0.0027059	9,936	11,070	2,767.50
City of Brownsville	40,432,488	0.1117591	406,283	457,186	114,296.50
City of Combes	565,932	0.0015643	4,534	6,399	1,599.75
City of Harlingen	16,859,420	0.0466010	172,209	190,636	47,659.00
City of La Feria	1,302,018	0.0035989	13,114	14,722	3,680.50
City of Los Fresnos	1,146,647	0.0031694	11,127	12,966	3,241.50
City of Los Indios	729,766	0.0020171	0	8,252	2,063.00
City of Port Isabel	1,890,032	0.0052242	19,427	21,371	5,342.75
City of Primera	640,236	0.0017697	6,628	7,239	1,809.75
City of Rio Hondo	475,898	0.0013154	4,927	5,381	1,345.25
City of San Benito	4,295,533	0.0118732	43,620	48,571	12,142.75
City of Santa Rosa	212,037	0.0005861	2,179	2,398	599.50
City of South Padre Island	6,525,325	0.0180366	67,928	73,784	18,446.00
City of Bayview	105,315	0.0002911	1,087	1,191	297.75
Town of Indian Lake	94,429	0.0002610	947	1,068	267.00
Town of Laguna Vista	967,576	0.0026745	10,284	10,941	2,735.25
Town of Palm Valley	483,139	0.0013354	5,008	5,463	1,365.75
Town of Rancho Viejo	881,576	0.0024368	8,986	9,968	2,492.00
Brownsville Navigation Dist	3,168,492	0.0087580	33,441	35,827	8,956.75
Laguna Madre Water Dist	2,672,528	0.0073871	28,034	30,219	7,554.75
CC Drainage Dist #1	1,454,658	0.0040208	14,957	16,448	4,112.00
SBCC Drainage Dist #3	2,480,012	0.0068550	25,487	28,042	7,010.50
CC Drainage Dist #4	46,519	0.0001286	468	526	131.50
CC Drainage Dist #5	2,179,126	0.0060233	22,142	24,640	6,160.00
CC Emergency Dist #1	2,968,655	0.0082056	29,379	33,568	8,392.00
South Texas I.S.D.	8,342,860	0.0230604	84,215	94,336	23,584.00
TX Southmost College Dist	18,122,935	0.0500934	184,601	204,923	51,230.75
Paseo de la Resaca #1	295,872	0.0008178	2,928	3,346	836.50
Paseo de la Resaca #2	444,702	0.0012292	4,709	5,028	1,257.00
Paseo de la Resaca #3	400,637	0.0011074	4,138	4,530	1,132.50
Valley Mud #2	935,868	0.0025868	9,696	10,582	2,645.50
Totals	361,782,667	1.0000000	3,628,632	4,090,817	1,022,704.25

2014 SALARIES AND BENEFITS

		2014	BENEFITS				Total	Total
		Prop	Retirement	Health	Life	LTD	Fringe	Wages &
		Salary	15.52%	Ins.	AD&D		Benefits	Benefits
<u>Administration Department</u>								
Chief Appr.	RPA	116,456	18,074	6,561	153	780	25,568	142,024
Exec. Asst.		52,250	8,109	9,432	153	350	18,044	70,294
Manager	BBA, RPA	68,224	10,588	9,430	153	457	20,628	88,852
Clerk		34,029	5,281	9,206	153	228	14,868	48,897
Maint.		<u>20,779</u>	<u>3,225</u>	<u>6,780</u>	<u>153</u>	<u>139</u>	<u>10,297</u>	<u>31,076</u>
Department Total	5	291,738	45,278	41,409	765	1,955	89,406	381,144
<u>Personal Property Department</u>								
Manager	RPA	44,262	6,869	9,206	153	297	16,525	60,787
Appraiser	RPA	32,926	5,110	7,706	153	221	13,189	46,115
Appraiser	RPA	41,454	6,434	6,564	153	278	13,428	54,882
Appraiser	Level II	27,629	4,288	10,573	153	185	15,199	42,829
Appraiser	Level III	27,019	4,193	6,564	153	181	11,091	38,110
Clerk	Senior	<u>31,845</u>	<u>4,942</u>	<u>6,785</u>	<u>153</u>	<u>213</u>	<u>12,094</u>	<u>43,939</u>
Department Total	6	205,135	31,837	47,398	918	1,374	81,527	286,662
<u>GIS/Property ID Department</u>								
Manager		68,224	10,588	9,206	153	457	20,404	88,628
GIS	Coordinator	34,029	5,281	6,564	153	228	12,226	46,255
GIS	Asst./Research	30,846	4,787	11,948	153	207	17,095	47,941
Clerk	I.T. Tech	36,317	5,636	11,723	153	243	17,756	54,073
Clerk	I.T. Clerk	23,691	3,677	6,564	153	159	10,553	34,244
Clerk	Senior	24,502	3,803	6,564	153	164	10,684	35,186
Clerk		20,779	3,225	7,832	153	139	11,349	32,128
Clerk		22,942	3,561	10,573	153	154	14,440	37,382
Clerk		20,779	3,225	6,688	153	139	10,205	30,984
Clerk		<u>27,914</u>	<u>4,332</u>	<u>8,056</u>	<u>153</u>	<u>187</u>	<u>12,729</u>	<u>40,643</u>
Department Total	10	310,023	48,116	85,718	1,530	2,077	137,441	447,464
<u>Real Estate Department</u>								
Director	RPA	61,610	9,562	6,564	153	413	16,692	78,302
Manager	RPA	52,520	8,151	9,204	153	352	17,860	70,380
Sr. Appr.	RPA	35,173	5,459	11,944	153	236	17,792	52,965
Sr. Appr.	RPA	37,523	5,824	6,785	153	251	13,013	50,536
Sr. Appr.	RPA	31,845	4,942	6,688	153	213	11,996	43,841
Sr. Appr.	RPA	40,102	6,224	11,948	153	269	18,593	58,695
Appraiser	RPA	36,317	5,636	9,206	153	243	15,238	51,555
Appraiser	RPA	28,850	4,478	9,204	153	193	14,028	42,878
Appraiser	RPA	34,029	5,281	6,564	153	228	12,226	46,255
Appraiser	RPA	40,102	6,224	10,573	153	269	17,219	57,321
Appraiser	RPA	30,846	4,787	9,204	153	207	14,351	45,197
Appraiser	RPA	27,914	4,332	9,430	153	187	14,102	42,016
Appraiser	Level I	27,768	4,310	6,564	153	186	11,213	38,981
Appraiser	Level I	25,293	3,925	6,785	153	169	11,033	36,326
Appraiser	Level I	25,293	3,925	9,204	153	169	13,452	38,745
Appraiser	Level I	25,293	3,925	9,204	153	169	13,452	38,745
Appraiser	Level II	23,726	3,682	9,430	153	159	13,424	37,150
Appraiser	Level II	27,629	4,288	6,564	153	185	11,190	38,820
Appraiser	Level II	26,166	4,061	10,349	153	175	14,738	40,904
Appraiser	Level II	26,166	4,061	10,573	153	175	14,962	41,128
Appraiser	Level II	26,166	4,061	7,832	153	175	12,221	38,387
Appraiser	Level II	26,166	4,061	7,836	153	175	12,225	38,391
Appraiser	Level II	27,019	4,193	6,564	153	181	11,091	38,110
Appraiser	Level III	26,166	4,061	11,821	153	175	16,210	42,376
Appraiser	Level III	28,850	4,478	10,573	153	193	15,397	44,247
Clerk	Senior	23,691	3,677	6,684	153	159	10,673	34,364
Clerk	Senior	28,850	4,478	6,564	153	193	11,388	40,238
Clerk	Senior	41,454	6,434	9,206	153	278	16,070	57,524
Clerk	Senior	37,523	5,824	6,564	153	251	12,792	50,315
Clerk		22,942	3,561	6,564	153	154	10,431	33,373
Clerk		19,469	3,022	6,564	153	130	9,869	29,338
Clerk		<u>22,194</u>	<u>3,445</u>	<u>7,832</u>	<u>153</u>	<u>149</u>	<u>11,578</u>	<u>33,772</u>
Department Total	32	994,655	154,371	270,590	4,896	6,664	436,521	1,431,176

2014 SALARIES AND BENEFITS

		2014	-----BENEFITS-----				Total	Total
		Prop	Retirement	Health	Life	LTD	Fringe	Wages &
		Salary	15.52%	Ins.	AD&D		Benefits	Benefits
<u>Taxpayer Assistance Department</u>								
Manager		53,955	8,374	9,204	153	361	18,092	72,047
Clerk	Senior	25,293	3,925	6,684	153	169	10,932	36,225
Clerk	Taxpayer Asst.	22,194	3,445	6,564	153	149	10,310	32,504
Clerk	Taxpayer Asst.	22,194	3,445	6,564	153	149	10,310	32,504
Clerk	Taxpayer Asst.	<u>20,779</u>	<u>3,225</u>	<u>7,832</u>	<u>153</u>	<u>139</u>	<u>11,349</u>	<u>32,128</u>
Department Total	5	144,415	22,413	36,848	765	968	60,994	205,409
Total Positions	<u>58</u>	<u>\$1,945,967</u>	<u>\$302,014</u>	<u>\$481,962</u>	<u>\$8,874</u>	<u>\$13,038</u>	<u>\$805,888</u>	<u>\$2,751,855</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	8	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	32				
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 58

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

INSURANCE & BENEFITS	2013 Adopted Budget	2014 Adopted Budget	DIFFERENCE Plus or Minus
Property Insurance	10,290	10,700	410
Workers' Compensation	11,700	13,500	1,800
Unemployment Compensation	14,200	14,200	0
Liability Insurance	6,250	6,715	465
Bond Premium	350	350	0
Group Health & Life	467,000	492,000	25,000
Retirement	265,165	335,088	69,923
Medicare	30,322	31,325	1,003
Insurance & Benefits Totals	805,277	903,878	98,601
PROFESSIONAL SERVICES:			
Appraisal Review Board	75,000	77,650	2,650
Legal Services	130,000	143,000	13,000
Professional Services	10,000	15,000	5,000
Registration Fees - Dues	15,000	15,000	0
Audit Services	8,900	8,900	0
Property Valuation Engineer	29,500	31,000	1,500
Professional Services Totals	268,400	290,550	22,150
INFORMATION TECHNOLOGY:			
Capital Expenditures	20,000	162,000	142,000
Debt Service-IBM	0	0	0
Computer Maintenance	2,500	14,300	11,800
Programming/Software Support	131,000	140,160	9,160
Information Technology Totals	153,500	316,460	162,960
BUILDING:			
Building Maintenance	34,000	34,000	0
Utilities	35,000	37,000	2,000
Building Totals	69,000	71,000	2,000

SUPPLIES and SERVICES:

	2013	2014	DIFFERENCE
	Adopted	Adopted	Plus or Minus
	Budget	Budget	
Deed Reporting Service	8,400	0	-8400
Postage	57,000	108,000	51,000
Cameras & Film	2,000	0	-2,000
Office Supplies	30,000	30,000	0
Office Equipment	1,000	1,000	0
Equipment Maintenance	14,000	24,790	10,790
Books & Subscriptions	7,000	8,451	1451
Office Furniture	1,500	3,000	1500
Janitorial Supplies	7,000	7,000	0
Janitorial Services	0	0	0
Printing	13,000	20,000	7000
Archiving	0	0	0
Telephone	32,000	36,000	4000
Advertising and Notices	18,000	18,000	0
Maps & Supplies	0	0	0
Mapping Equipment	0	0	0
Fieldwork Supplies	1,000	2,000	1000
Postage Equipment Lease	8,472	8,472	0
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	207,372	273,713	66,341

OTHER OPERATING EXPENSES:

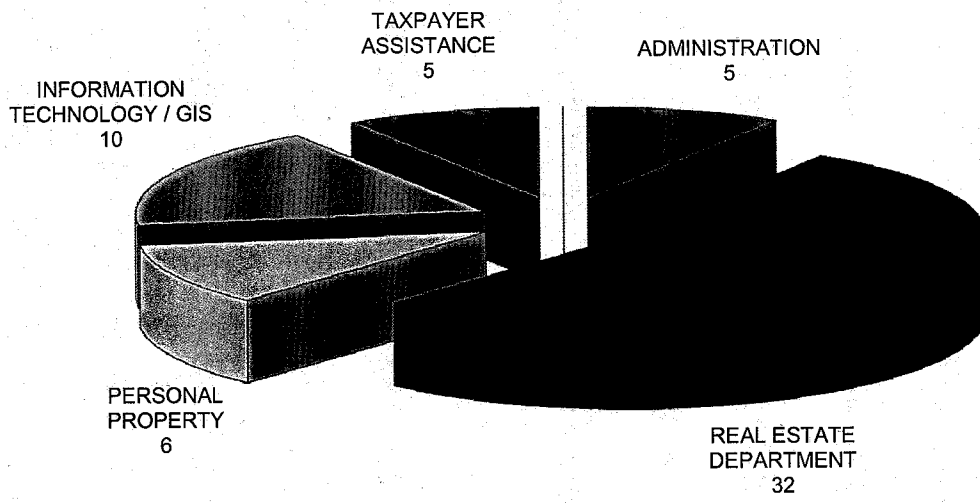
Appraisers' Car Allowance	187,800	201,000	13,200
Staff Travel	6,000	10,000	4,000
Staff Lodging	11,500	14,000	2,500
Staff Meals	2,700	4,000	1,300
Staff Training/Education	23,000	31,000	8,000
Board Travel	2,500	4,500	2,000
Board Lodging	4,500	7,000	2,500
Board Meals	1,000	1,600	600
Board Conferences/Education	1,500	2,750	1,250
Other Operations Expense Totals	240,500	275,850	35,350

HUMAN RESOURCES	1,903,410	1,959,366	55,956
COLA	0	0	0
CONTINGENCY FUNDS	0	0	0
CAPITAL ASSET RESERVE	0	0	0
REPAYMENT OF DESIGNATED FUNDS	0	0	0

EXPENDITURE SUMMARY:

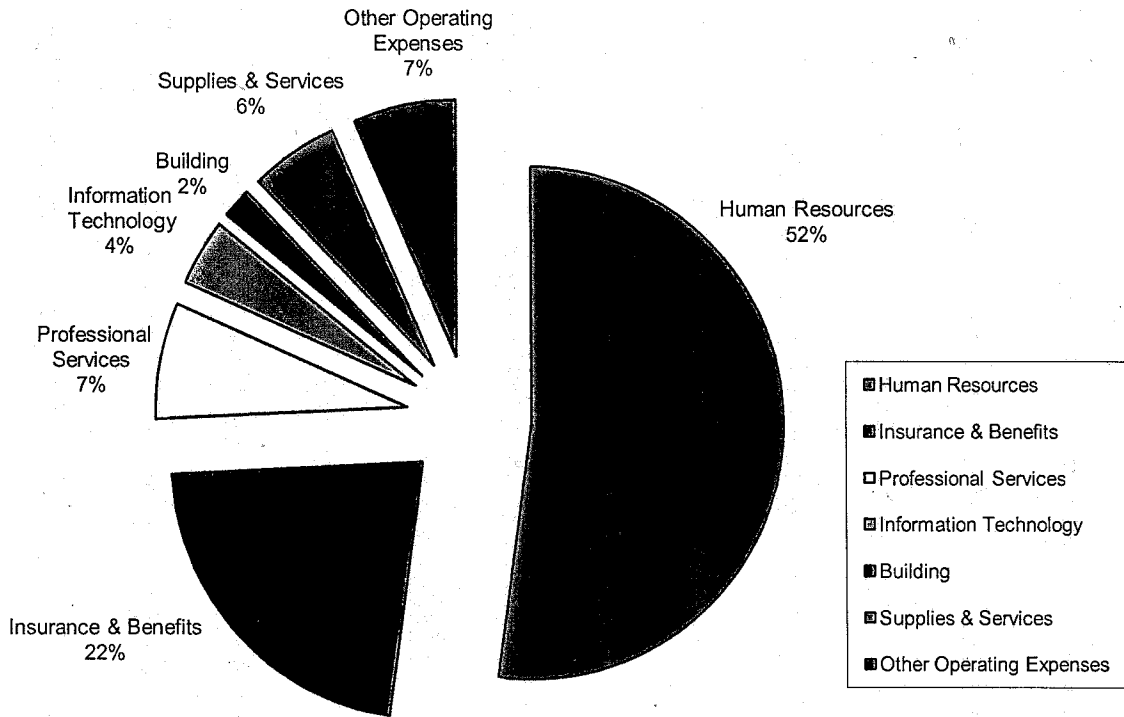
	2013 Adopted Budget	2014 Adopted Budget	DIFFERENCE Plus or Minus
Human Resources	1,903,410	1,959,366	55,956
Insurance & Benefits	805,277	903,878	98,601
Professional Services	268,400	290,550	22,150
Information Technology	153,500	316,460	162,960
Building	69,000	71,000	2,000
Supplies & Services	207,372	273,713	66,341
Other Operating Expenses	240,500	275,850	35,350
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	3,647,459	4,090,817	443,358

**CAMERON APPRAISAL DISTRICT
OF EMPLOYEES BY DEPARTMENT**



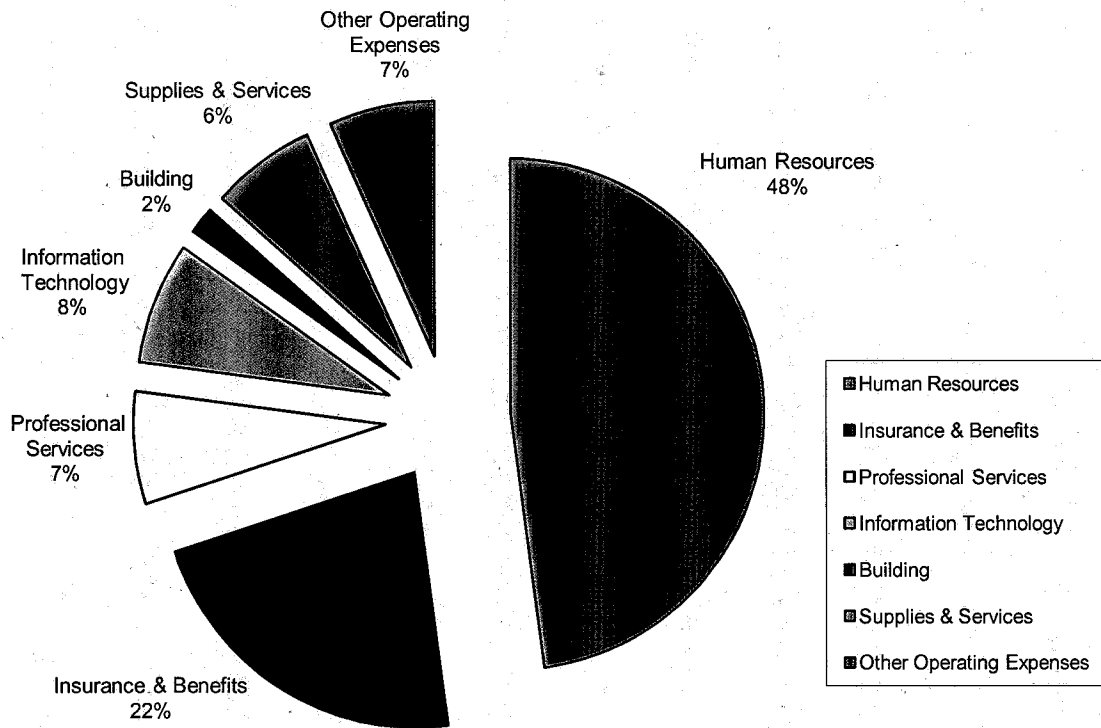
ADMINISTRATION	5	9%
REAL ESTATE DEPARTMENT	32	53%
PERSONAL PROPERTY	6	11%
INFORMATION TECHNOLOGY/GIS	10	18%
TAXPAYER ASSISTANCE	5	9%
TOTAL	58	100%

**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%

**2014 ADOPTED BUDGET
CAMERON APPRAISAL DISTRICT**



Human Resources	1,959,366	48%
Insurance & Benefits	903,878	22%
Professional Services	290,550	7%
Information Technology	316,460	8%
Building	71,000	2%
Supplies & Services	273,713	6%
Other Operating Expenses	275,850	7%
TOTAL	4,090,817	100%

NARRATIVE ACCOUNT DESCRIPTION

ACCT. #	ACCOUNT NAME	2012 AMT	2013 AMT	2014 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.

6000.04	HUMAN RESOURCES	1,867,601	1,903,410	1,959,366
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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.

ACCT. #	ACCOUNT NAME	2012 AMT	2013 AMT	2014 AMT
6000.05	COLA	0	0	0

No COLA.

6010.02	TELEPHONE	40,000	32,000	36,000
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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. Data plans for PACS mobile devices.

6010.04	EQUIPMENT MAINTENANCE	16,000	14,000	24,790
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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	6,000	7,000	8,451
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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	12,000	8,400	0
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Deed reporting service from ACS.

6010.12	OFFICE SUPPLIES	27,000	30,000	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	9,000	8,472	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.

ACCT. #	ACCOUNT NAME	2012 AMT	2013 AMT	2014 AMT
6010.16	POSTAGE	47,350	57,000	108,000

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	2,000	0
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This line item covers costs to maintain or replacing digital cameras.

6010.24	FIELDWORK SUPPLIES	1,000	1,000	2,000
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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	1,000	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.

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	10,000	18,000	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	13,000	13,000	20,000
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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.

ACCT. #	ACCOUNT NAME	2012 AMT	2013 AMT	2014 AMT
6010.36	JANITORIAL SUPPLIES	7,000	7,000	7,000

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	1,500	1,500	3,000
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This account exists to purchase desks, chairs, and tables.

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	75,000	75,000	77,650
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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	105,000	130,000	143,000
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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	15,000
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This line item includes estimated fees for expert witness.

ACCT. #	ACCOUNT NAME	2012AMT	2013AMT	2014AMT
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6020.12	AUDIT SERVICES	8,500	8,900	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	31,000
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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.

6020.20	REGISTRATION & DUES	6,500	15,000	15,000
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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	28,000	20,000	162,000
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PC replacement, scanner replacements, replacements of hubs & switches; QAS data verification. Implementation of PACS mobile devices

6030.08	COMPUTER MAINTENANCE	2,500	2,500	14,300
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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	112,000	131,000	140,160
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Cost to pay for GIS and appraisal software, maintenance. Also, ESRI softwares, website and internet maintenance are included.

6030.12	PROGRAM/SOFTWARE SUPPORT	112,000	131,000	140,160
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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	34,000	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	2012 AMT	2013 AMT	2014 AMT
6040.06	UTILITIES	39,000	35,000	37,000

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

6050.02	MAPS & MAPPING SUPPLIES	0	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	10,500	11,500	14,000
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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. 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	2,700	2,700	4,000
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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	5,000	6,000	10,000
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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	2012 AMT	2013 AMT	2014 AMT
6060.06	APPRAISERS' CAR ALLOWANCE	187,800	187,800	201,000

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

6060.08	BOARD MEALS	1,000	1,000	1,600
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This item funds only meals for Board of Directors while away from the District.

6060.09	BOARD TRAVEL	2,500	2,500	4,500
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This item funds only out-of-district travel by Board of Directors.

6070.10	STAFF TRAINING/EDUCATION	25,000	23,000	31,000
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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	1,500	1,500	2,750
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This line will fund education and conference expenses for the Board of Directors.

6080.02	GROUP HEALTH & LIFE	455,054	467,000	492,000
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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	11,500	11,700	13,500
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The law requires that all employees of the CAD be covered under a worker's compensation insurance plan. The appraiser's cost per worker is higher than clerical because of the type of exposure in the field. Currently, we are covered by Texas Municipal League.

ACCT. #	ACCOUNT NAME	2012 AMT	2013 AMT	2014 AMT
6080.06	UNEMPLOYMENT COMP.	9,000	14,200	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	246,031	265,165	335,088
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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	29,803	30,322	30,600
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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	10,290	10,700
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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	6,250	6,715
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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

