

CAMERON APPRAISAL DISTRICT

2015 ADOPTED BUDGET



CAMERON APPRAISAL DISTRICT

2015 ADOPTED BUDGET

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CAMERON APPRAISAL DISTRICT

Frutoso M. Gomez, Jr., Chief Appraiser
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San Benito, TX 78586-1010
www.cameroncad.org
(956) 399-9322
(956) 541-3365
(956) 428-8020
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MEMBERS OF THE BOARD
Jose Noe Diaz, Sr., **Chairman**
Vicente Mendez, **Vice-Chairman**
Jesse Villarreal, **Secretary**
David Argabright
Carlos H. Cascos
Roberto Garcia
Ricardo Morado
Robert Pinkerton Jr.
Herman Otis Powers, Jr.
Tony Yzaguirre, Jr.

DATE: November 3, 2014
TO: CAD Directors and all Taxing Units
FROM: Frutoso M. Gomez, Jr. *FA*
Chief Appraiser
RE: 2015 Adopted CAD Budget

The 2015 adopted budget for Cameron Appraisal District is \$4,251,611, which represents an increase of \$160,794 from the 2014 adopted budget.

This year, the District expects to have upward of 209,100 accounts in our files to value for tax purposes. The budget has increased by 3.9%, and the cost per parcel has increased by .4% to \$20.33 per parcel for fiscal year 2015.

The adopted budget includes the entity contributions, employee positions, and salary ranges. The line item costs compare the 2014 adopted budget to the 2015 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 2015 adopted budget, please feel free to contact me.

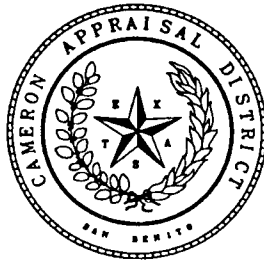
CAMERON APPRAISAL DISTRICT

2015 BUDGET CALENDAR

MAY 29, 2014	BUDGET WORKSHOP
JUNE 9, 2014	CHIEF APPRAISER SUBMITS PROPOSED BUDGET TO BOARD OF DIRECTORS
JUNE 10, 2014	CHIEF APPRAISER DELIVERS PROPOSED BUDGET TO TAXING UNITS
JULY 18, 2014	NOTIFICATION OF PUBLIC HEARING ON PROPOSED 2015 BUDGET TO PARTICIPATING ENTITIES
JULY 20 & 21, 2014	CHIEF APPRAISER PUBLISHES PUBLIC NOTICE OF BUDGET HEARING IN NEWSPAPER
AUGUST 18, 2014	5:30 P.M. BOARD OF DIRECTORS HOLDS PUBLIC HEARING - 5:45 P.M. REGULAR BOARD MEETING AND ADOPTION OF FINAL 2015 BUDGET
OCTOBER 13, 2014	CHIEF APPRAISER MAILES 2015 PAYMENT SCHEDULE TO TAXING JURISDICTIONS
JANUARY 1, 2015	FIRST PAYMENT DUE PRIOR TO THIS DATE
APRIL 1, 2015	SECOND PAYMENT DUE PRIOR TO THIS DATE
JULY 1, 2015	THIRD PAYMENT DUE PRIOR TO THIS DATE
OCTOBER 1, 2015	FOURTH PAYMENT DUE PRIOR TO THIS DATE

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Tony Yzaguirre, Jr.

DATE: November 5, 2014

TO: All Entities

FROM: Frutoso M. Gomez, Jr. *FM*
Chief Appraiser

SUBJECT: 2015 Adopted Budget

Enclosed is the 2015 Adopted Budget for the Cameron Appraisal District. The annual contribution for your jurisdiction can be found on page 4 Summary of Revenues. This amount may increase or decrease your entities contribution in comparison to last years. The quarterly payments will be made in four equal installments and are due as follows:

First payment due prior to **January 1**
Second payment due prior to **April 1**
Third payment due prior to **July 1**
Fourth payment due prior to **October 1**

Should you have any questions, please do not hesitate to contact me at (956) 399-9322.

SUMMARY OF REVENUES

2015 Adopted Budget

\$

4,251,611.00

<u>Taxing Jurisdictions</u>	<u>Levy For</u>	<u>Percent of</u>	<u>2014</u>	<u>2015</u>	
	<u>2014</u>	<u>Total Levies</u>	<u>Contribution</u>	<u>Contribution</u>	<u>Qtrly-Pymt</u>
Cameron County	66,138,187	0.1797463	715,744	764,208	191,052.00
Brownsville I.S.D.	61,793,473	0.1679385	680,574	714,009	178,502.25
Harlingen I.S.D.	40,202,688	0.1092604	447,007	464,533	116,133.25
La Feria I.S.D.	4,835,123	0.0131406	52,671	55,869	13,967.25
Los Fresnos I.S.D.	17,593,494	0.0478145	190,224	203,289	50,822.25
Lyford ISD	135,192	0.0003674	1,203	1,562	390.50
Point Isabel I.S.D.	38,041,653	0.1033872	445,124	439,562	109,890.50
Rio Hondo I.S.D.	3,463,012	0.0094116	45,062	40,014	10,003.50
San Benito I.S.D.	11,535,894	0.0313515	126,662	133,295	33,323.75
Santa Maria I.S.D.	536,911	0.0014592	5,925	6,204	1,551.00
Santa Rosa I.S.D.	1,055,163	0.0028677	11,070	12,192	3,048.00
City of Brownsville	41,342,691	0.1123586	457,186	477,705	119,426.25
City of Combes	576,167	0.0015659	6,399	6,657	1,664.25
City of Harlingen	17,050,974	0.0463401	190,636	197,020	49,255.00
City of La Feria	1,397,762	0.0037988	14,722	16,151	4,037.75
City of Los Fresnos	1,200,831	0.0032635	12,966	13,875	3,468.75
City of Los Indios	224,552	0.0006103	8,252	2,595	648.75
City of Port Isabel	1,888,470	0.0051324	21,371	21,821	5,455.25
City of Primera	674,152	0.0018322	7,239	7,790	1,947.50
City of Rio Hondo	493,785	0.0013420	5,381	5,706	1,426.50
City of San Benito	4,358,018	0.0118439	48,571	50,356	12,589.00
City of Santa Rosa	230,769	0.0006272	2,398	2,666	666.50
City of South Padre Island	6,562,995	0.0178365	73,784	75,834	18,958.50
City of Bayview	104,984	0.0002853	1,191	1,213	303.25
Town of Indian Lake	97,173	0.0002641	1,068	1,123	280.75
Town of Laguna Vista	972,216	0.0026422	10,941	11,234	2,808.50
Town of Palm Valley	521,438	0.0014171	5,463	6,025	1,506.25
Town of Rancho Viejo	969,871	0.0026359	9,968	11,207	2,801.75
Brownsville Navigation Dist	3,166,615	0.0086060	35,827	36,589	9,147.25
Laguna Madre Water Dist	2,615,447	0.0071081	30,219	30,221	7,555.25
CC Drainage Dist #1	1,478,084	0.0040170	16,448	17,079	4,269.75
SBCC Drainage Dist #3	2,595,770	0.0070546	28,042	29,994	7,498.50
CC Drainage Dist #4	48,035	0.0001305	526	555	138.75
CC Drainage Dist #5	2,255,593	0.0061301	24,640	26,063	6,515.75
CC Emergency Dist #1	2,918,022	0.0079304	33,568	33,717	8,429.25
South Texas I.S.D.	8,406,537	0.0228468	94,336	97,136	24,284.00
TX Southmost College Dist	18,373,386	0.0499340	204,923	212,300	53,075.00
Paseo de la Resaca #1	299,960	0.0008152	3,346	3,466	866.50
Paseo de la Resaca #2	454,358	0.0012348	5,028	5,250	1,312.50
Paseo de la Resaca #3	417,275	0.0011340	4,530	4,822	1,205.50
Valley Mud #2	926,365	0.0025176	10,582	10,704	2,676.00
Totals	367,953,082	1.0000000	4,090,817	4,251,611	1,062,902.75

		-----BENEFITS-----					Total	Total
		Approved	Retirement	Health	Life	LTD	Fringe	Wages &
		Salary	15.52%	Ins.	AD&D		Benefits	Benefits
Administration Department								
Chief Appr.	RPA	120,456	18,695	6,395	153	807	26,049	146,505
Exec. Asst.		53,955	8,374	9,198	153	361	18,086	72,041
Manager	BBA, RPA	70,470	10,937	9,198	153	472	20,760	91,230
Clerk		37,523	5,824	7,635	153	251	13,863	51,386
Maint.		<u>21,466</u>	<u>3,332</u>	<u>7,734</u>	<u>153</u>	<u>144</u>	<u>11,362</u>	<u>32,828</u>
Department Total	5	303,870	47,161	40,159	765	2,036	90,121	393,991
Personal Property Department								
Manager	RPA	47,278	7,338	7,635	153	317	15,443	62,721
Appraiser	RPA	34,029	5,281	7,508	153	228	13,171	47,200
Appraiser	RPA	42,806	6,643	6,395	153	287	13,478	56,284
Appraiser	RPA	29,827	4,629	7,861	153	200	12,843	42,670
Appraiser	Level III	29,827	4,629	6,395	153	200	11,377	41,204
Clerk	Senior	<u>32,926</u>	<u>5,110</u>	<u>6,620</u>	<u>153</u>	<u>221</u>	<u>12,103</u>	<u>45,029</u>
Department Total	6	216,693	33,631	42,413	918	1,452	78,414	295,107
I.T. Department								
Manager		70,470	10,937	8,972	153	472	20,534	91,004
Clerk	I.T. Tech	37,523	5,824	7,508	153	251	13,736	51,259
Clerk	I.T. Clerk	<u>25,293</u>	<u>3,925</u>	<u>11,648</u>	<u>153</u>	<u>169</u>	<u>15,896</u>	<u>41,189</u>
	3	133,286	20,686	28,129	459	893	50,167	183,453
Prop. ID Department								
GIS	Coordinator	35,173	5,459	11,423	153	236	17,271	52,444
GIS	Asst./Research	31,845	4,942	6,395	153	213	11,703	43,548
Clerk	Senior	25,293	3,925	6,395	153	169	10,642	35,935
Clerk		21,466	3,332	7,635	153	144	11,264	32,730
Clerk		23,691	3,677	10,307	153	159	14,295	37,986
Clerk		21,466	3,332	6,515	153	144	10,143	31,609
Clerk		<u>28,850</u>	<u>4,478</u>	<u>6,395</u>	<u>153</u>	<u>193</u>	<u>11,218</u>	<u>40,068</u>
Department Total	7	187,784	29,144	55,064	1,071	1,258	86,537	274,321
Real Estate Department								
Director	RPA	63,918	9,920	6,395	153	428	16,896	80,814
Manager	RPA	45,760	7,102	11,648	153	307	19,210	64,970
Sr. Appr.	RPA	37,523	5,824	8,972	153	251	15,200	52,723
Sr. Appr.	RPA	38,792	6,021	11,648	153	260	18,082	56,874
Sr. Appr.	RPA	38,729	6,011	6,620	153	259	13,043	51,772
Sr. Appr.	RPA	36,317	5,636	6,522	153	243	12,554	48,871
Appraiser	RPA	30,846	4,787	7,635	153	207	12,782	43,628
Appraiser	RPA	35,173	5,459	6,395	153	236	12,242	47,415
Appraiser	RPA	42,806	6,643	10,307	153	287	17,390	60,196
Appraiser	RPA	31,845	4,942	8,972	153	213	14,281	46,126
Appraiser	RPA	30,846	4,787	9,198	153	207	14,345	45,191
Appraiser	Level I	27,186	4,219	11,648	153	182	16,203	43,389
Appraiser	Level II	28,850	4,478	6,395	153	193	11,218	40,068
Appraiser	Level II	27,040	4,197	6,395	153	181	10,925	37,965
Appraiser	Level II	27,186	4,219	10,307	153	182	14,861	42,047
Appraiser	Level II	27,019	4,193	6,395	153	181	10,922	37,941
Appraiser	Level III	26,166	4,061	9,198	153	175	13,587	39,753
Appraiser	Level III	29,827	4,629	6,395	153	200	11,377	41,204
Appraiser	Level III	27,019	4,193	10,081	153	181	14,609	41,628
Appraiser	Level III	27,401	4,253	10,307	153	184	14,896	42,297
Appraiser	Level III	28,621	4,442	8,972	153	192	13,759	42,380
Appraiser	Level III	28,774	4,466	7,635	153	193	12,447	41,221
Appraiser	Level III	28,472	4,419	6,395	153	191	11,157	39,629
Appraiser	Level IV	28,393	4,407	11,521	153	190	16,271	44,664
Appraiser	Level IV	30,752	4,773	10,307	153	206	15,438	46,190
Clerk	Senior	29,827	4,629	6,395	153	200	11,377	41,204
Clerk	Senior	42,806	6,643	8,972	153	287	16,056	58,862
Clerk	Senior	38,792	6,021	6,395	153	260	12,828	51,620
Clerk	Senior	26,166	4,061	6,515	153	175	10,904	37,070
Clerk		<u>20,779</u>	<u>3,225</u>	<u>7,635</u>	<u>153</u>	<u>139</u>	<u>11,152</u>	<u>31,931</u>

Clerk		23,691	3,677	7,508	153	159	11,497	35,188
Clerk		<u>20,779</u>	<u>3,225</u>	<u>6,395</u>	<u>153</u>	<u>139</u>	<u>9,912</u>	<u>30,691</u>
Department Total	32	1,028,101	159,561	266,076	4,896	6,888	437,421	1,465,522

Taxpayer Assistance Department

Manager		55,725	8,649	6,395	153	373	15,569	71,294
Clerk	Senior	27,019	4,193	6,515	153	181	11,042	38,061
Clerk	Taxpayer Asst.	22,942	3,561	6,395	153	154	10,262	33,204
Clerk	Taxpayer Asst.	24,502	3,803	6,395	153	164	10,514	35,016
Clerk	Taxpayer Asst.	<u>21,466</u>	<u>3,332</u>	<u>7,635</u>	<u>153</u>	<u>144</u>	<u>11,264</u>	<u>32,730</u>
Department Total	5	151,654	23,537	33,334	765	1,016	58,652	210,306

Total Positions	<u>58</u>	<u>\$2,021,388</u>	<u>\$313,719</u>	<u>\$465,175</u>	<u>\$8,874</u>	<u>\$13,543</u>	<u>\$801,311</u>	<u>\$2,822,699</u>
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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					
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
Total	3				
Property ID					
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	7				

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	2014 Adopted Budget	2015 Adopted Budget	DIFFERENCE Plus or Minus
Property Insurance	10,700	11,400	700
Workers' Compensation	13,500	16,000	2,500
Unemployment Compensation	14,200	14,200	0
Liability Insurance	6,715	6,700	-15
Bond Premium	350	350	0
Group Health & Life	492,000	518,000	26,000
Retirement	335,088	347,000	11,912
Medicare	31,325	32,400	1,075
Insurance & Benefits Totals	903,878	946,050	42,172
PROFESSIONAL SERVICES:			
Appraisal Review Board	77,650	80,000	2,350
Legal Services	143,000	165,000	22,000
Professional Services	15,000	18,000	3,000
Registration Fees - Dues	15,000	15,000	0
Audit Services	8,900	9,500	600
Property Valuation Engineer	31,000	32,000	1,000
Professional Services Totals	290,550	319,500	28,950
INFORMATION TECHNOLOGY:			
Capital Expenditures	162,000	85,000	-77,000
Debt Service-IBM	0	0	0
Computer Maintenance	14,300	20,500	6,200
Programming/Software Support	140,160	186,500	46,340
Information Technology Totals	316,460	292,000	-24,460
BUILDING:			
Building Maintenance	34,000	34,000	0
Utilities	37,000	38,000	1,000
Building Totals	71,000	72,000	1,000

SUPPLIES and SERVICES:

	2014 Adopted Budget	2015 Adopted Budget	DIFFERENCE Plus or Minus
Deed Reporting Service	0	0	0
Postage	108,000	120,000	12,000
Cameras & Film	0	0	0
Office Supplies	30,000	25,000	-5,000
Office Equipment	1,000	1,000	0
Equipment Maintenance	24,790	27,700	2,910
Books & Subscriptions	8,451	8,451	0
Office Furniture	3,000	16,000	13000
Janitorial Supplies	7,000	8,000	1000
Janitorial Services	0	0	0
Printing	20,000	25,000	5000
Archiving	0	0	0
Telephone	36,000	48,000	12000
Advertising and Notices	18,000	18,000	0
Maps & Supplies	0	0	0
Mapping Equipment	0	0	0
Fieldwork Supplies	2,000	3,800	1800
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	273,713	316,423	42,710

OTHER OPERATING EXPENSES:

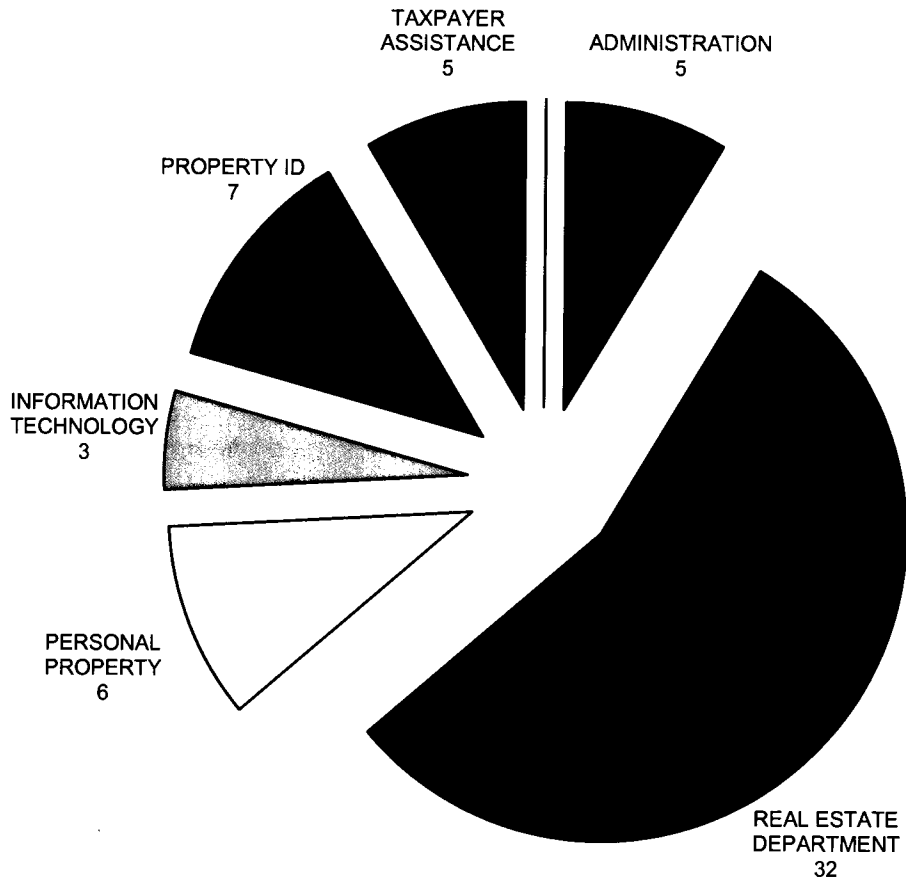
Appraisers' Car Allowance	201,000	201,000	0
Staff Travel	10,000	10,000	0
Staff Lodging	14,000	14,000	0
Staff Meals	4,000	4,000	0
Staff Training/Education	31,000	26,000	-5,000
Board Travel	4,500	4,500	0
Board Lodging	7,000	7,000	0
Board Meals	1,600	1,600	0
Board Conferences/Education	2,750	2,750	0
Other Operations Expense Totals	275,850	270,850	-5,000

HUMAN RESOURCES	1,959,366	2,034,788	75,422
COLA	0	0	0
CONTINGENCY FUNDS	0	0	0
CAPITAL ASSET RESERVE	0	0	0
REPAYMENT OF DESIGNATED FUNDS	0	0	0

EXPENDITURE SUMMARY:

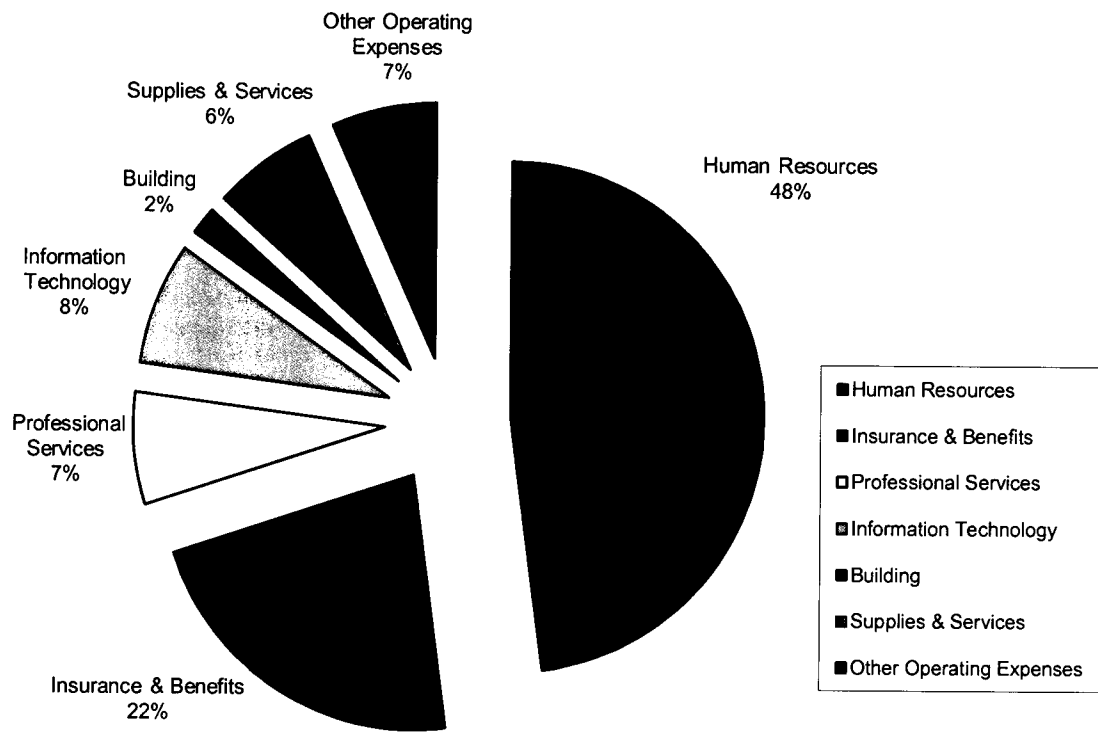
	2014 Adopted Budget	2015 Adopted Budget	DIFFERENCE Plus or Minus
Human Resources	1,959,366	2,034,788	75,422
Insurance & Benefits	903,878	946,050	42,172
Professional Services	290,550	319,500	28,950
Information Technology	316,460	292,000	-24,460
Building	71,000	72,000	1,000
Supplies & Services	273,713	316,423	42,710
Other Operating Expenses	275,850	270,850	-5,000
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	4,090,817	4,251,611	160,794

**CAMERON APPRAISAL DISTRICT
OF EMPLOYEES BY DEPARTMENT**



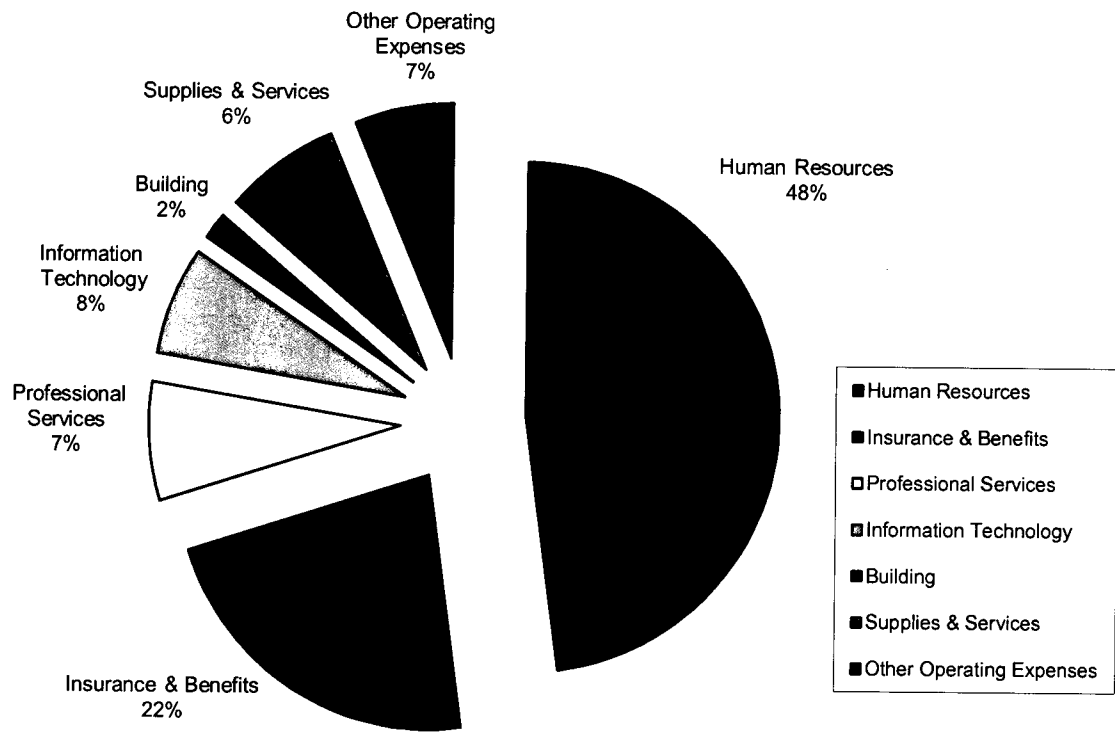
ADMINISTRATION	5	9%
REAL ESTATE DEPARTMENT	32	55%
PERSONAL PROPERTY	6	10%
INFORMATION TECHNOLOGY	3	5%
PROPERTY ID	7	12%
TAXPAYER ASSISTANCE	5	9%
TOTAL	58	100%

**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%

**2015 ADOPTED BUDGET
CAMERON APPRAISAL DISTRICT**



Human Resources	2,034,788	48%
Insurance & Benefits	946,050	22%
Professional Services	319,500	7%
Information Technology	292,000	8%
Building	72,000	2%
Supplies & Services	316,423	6%
Other Operating Expenses	270,850	7%
TOTAL	4,251,611	100%

NARRATIVE ACCOUNT DESCRIPTION

ACCT. #	ACCOUNT NAME	2013 AMT	2014 AMT	2015 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	1,903,410	1,959,366	2,034,788
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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	2013 AMT	2014 AMT	2015 AMT
6000.05	COLA	0	0	0

No COLA.

6010.02	TELEPHONE	32,000	36,000	48,000
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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	14,000	24,790	27,700
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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	7,000	8,451	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	8,400	0	0
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Deed reporting service from ACS.

6010.12	OFFICE SUPPLIES	30,000	30,000	25,000
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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	8,472	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	2013 AMT	2014 AMT	2015 AMT
6010.16	POSTAGE	57,000	108,000	120,000

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

6010.24	FIELDWORK SUPPLIES	1,000	2,000	3,800
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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	18,000	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	20,000	25,000
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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	2013 AMT	2014 AMT	2015 AMT
6010.36	JANITORIAL SUPPLIES	7,000	7,000	8,000

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	3,000	16,000
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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	77,650	80,000
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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	130,000	143,000	165,000
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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	15,000	18,000
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This line item includes estimated fees for expert witness.

ACCT. #	ACCOUNT NAME	2013AMT	2014AMT	2015AMT
6020.12	AUDIT SERVICES	8,900	8,900	9,500

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	31,000	32,000
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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	15,000	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 TAAO, 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	20,000	162,000	85,000
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PC replacement, scanner replacements, replacements of hubs & switches; QAS data verification.

6030.08	COMPUTER MAINTENANCE	2,500	14,300	20,500
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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	131,000	140,160	186,500
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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	2013 AMT	2014 AMT	2015 AMT
6040.06	UTILITIES	39,000	37,000	38,000

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	11,500	14,000	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	4,000	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	6,000	10,000	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	2013 AMT	2014 AMT	2015 AMT
6060.06	APPRAISERS' CAR ALLOWANCE	187,800	201,000	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	7,000	7,000
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This item funds only lodging for Board of Directors while away from the District.

6060.08	BOARD MEALS	1,000	1,600	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	4,500	4,500
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This item funds only out-of-district travel by Board of Directors.

6070.10	STAFF TRAINING/EDUCATION	23,000	31,000	26,000
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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	2,750	2,750
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This line will fund education and conference expenses for the Board of Directors.

6080.02	GROUP HEALTH & LIFE	467,000	492,000	518,000
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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	11,700	13,500	16,000
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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 the type of exposure in the field. Currently, we are covered by Texas Municipal League.

ACCT. #	ACCOUNT NAME	2013 AMT	2014 AMT	2015 AMT
6080.06	UNEMPLOYMENT COMP.	14,200	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	265,165	335,088	347,000
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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	30,322	30,600	32,400
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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	10,290	10,700	11,400
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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	6,250	6,715	6,700
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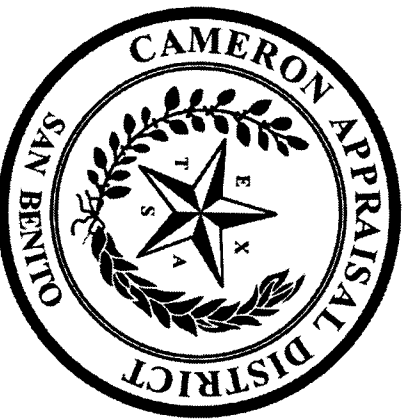
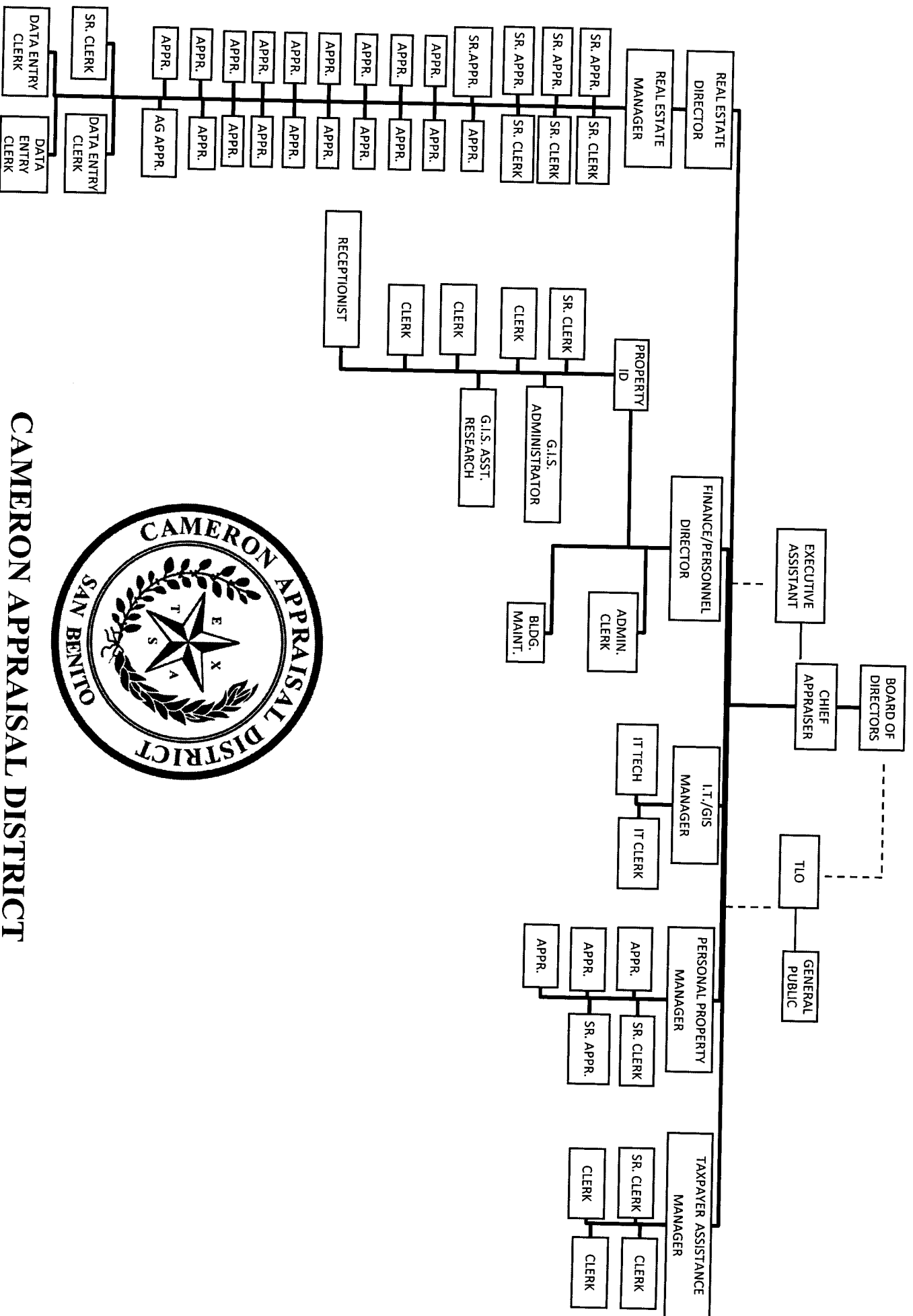
This policy includes insurance for errors and omissions to protect the Board of Directors and the management of the CAD, general liability, and hired and non-owned commercial liability to protect the District. The total coverage is for \$2,000,000 or \$1,000,000 per incident up to \$2,000,000.

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



CAMERON APPRAISAL DISTRICT ORGANIZATIONAL CHART