

CAMERON
APPRAISAL
DISTRICT

SCANNED



2017
ADOPTED
BUDGET

CAMERON APPRAISAL DISTRICT

2017 ADOPTED BUDGET

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CAMERON APPRAISAL DISTRICT

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MEMBERS OF THE BOARD
Jose Noe Diaz, Sr., **Chairman**
Vicente Mendez, **Vice-Chairman**
Jesse Villarreal, **Secretary**
David Argabright
Roberto Garcia
David A. Garza
Ricardo Morado
Robert Pinkerton Jr.
Herman Otis Powers, Jr.
Tony Yzaguirre, Jr.

DATE: October 28, 2016
TO: CAD Directors and all Taxing Units
FROM: Frutoso M. Gomez, Jr. *FD*
Chief Appraiser
RE: 2017 Adopted CAD Budget

The 2017 adopted budget for Cameron Appraisal District is \$4,497,392, which represents an increase of \$136,642 from the 2016 adopted budget.

This year, the District expects to have upward of 207,550 accounts in our files to value for tax purposes. The budget has increased by 3.13% and the cost per parcel has increased by 4.3% to \$21.67 per parcel for fiscal year 2017.

The adopted budget includes the entity contributions, employee positions, and salary ranges. The line item costs compare the 2016 adopted budget to the 2017 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 2017 adopted budget, please feel free to contact me.

CAMERON APPRAISAL DISTRICT

2017 BUDGET CALENDAR

MAY 31, 2016	BUDGET WORKSHOP
JUNE 13, 2016	CHIEF APPRAISER SUBMITS PROPOSED BUDGET TO BOARD OF DIRECTORS
JUNE 14, 2016	CHIEF APPRAISER DELIVERS PROPOSED BUDGET TO TAXING UNITS
JULY 15, 2016	NOTIFICATION OF PUBLIC HEARING ON PROPOSED 2016 BUDGET TO PARTICIPATING ENTITIES
JULY 17 & 18, 2016	CHIEF APPRAISER PUBLISHES PUBLIC NOTICE OF BUDGET HEARING IN NEWSPAPER
AUGUST 15, 2016	5:30 P.M. BOARD OF DIRECTORS HOLDS PUBLIC HEARING - 5:45 P.M. REGULAR BOARD MEETING AND ADOPTION OF FINAL 2017 BUDGET
OCTOBER 10, 2016	CHIEF APPRAISER MAILS 2017 PAYMENT SCHEDULE TO TAXING JURISDICTIONS
JANUARY 1, 2017	FIRST PAYMENT DUE PRIOR TO THIS DATE
APRIL 1, 2017	SECOND PAYMENT DUE PRIOR TO THIS DATE
JULY 1, 2017	THIRD PAYMENT DUE PRIOR TO THIS DATE
OCTOBER 1, 2017	FOURTH PAYMENT DUE PRIOR TO THIS DATE

SUMMARY OF REVENUES

2017 Adopted Budget

\$ **4,497,392.00**

<u>Taxing Jurisdictions</u>	<u>Levy For 2016</u>	<u>Percent of Total Levies</u>	<u>2016 Contribution</u>	<u>2017 Contribution</u>	<u>Qtrly-Pymt</u>
Cameron County	70,898,567	0.1836191	784,995	825,804	206,451.00
Brownsville I.S.D.	62,358,030	0.1615001	700,487	726,329	181,582.25
Harlingen I.S.D.	43,901,968	0.1137010	515,089	511,358	127,839.50
La Feria I.S.D.	5,152,333	0.0133439	56,195	60,013	15,003.25
Los Fresnos I.S.D.	19,265,825	0.0498963	216,727	224,403	56,100.75
Lyford ISD	14,813	0.0000384	1,847	173	43.25
Point Isabel I.S.D.	37,773,788	0.0978297	442,578	439,979	109,994.75
Rio Hondo I.S.D.	3,890,758	0.0100766	40,560	45,318	11,329.50
San Benito I.S.D.	12,329,817	0.0319328	135,890	143,614	35,903.50
Santa Maria I.S.D.	758,965	0.0019656	6,205	8,840	2,210.00
Santa Rosa I.S.D.	1,162,364	0.0030104	13,128	13,539	3,384.75
City of Brownsville	43,506,231	0.1126761	486,355	506,749	126,687.25
City of Combes	632,470	0.0016380	6,885	7,367	1,841.75
City of Harlingen	17,782,161	0.0460537	203,342	207,122	51,780.50
City of La Feria	1,624,149	0.0042064	18,206	18,918	4,729.50
City of Los Fresnos	1,449,738	0.0037547	15,169	16,886	4,221.50
City of Los Indios	266,581	0.0006904	3,000	3,105	776.25
City of Port Isabel	1,952,877	0.0050577	22,541	22,747	5,686.75
City of Primera	735,563	0.0019050	8,169	8,568	2,142.00
City of Rio Hondo	485,109	0.0012564	5,830	5,650	1,412.50
City of San Benito	4,654,608	0.0120549	52,993	54,216	13,554.00
City of Santa Rosa	273,251	0.0007077	2,708	3,183	795.75
City of South Padre Island	7,560,715	0.0195814	82,323	88,065	22,016.25
City of Bayview	120,824	0.0003129	1,324	1,407	351.75
Town of Indian Lake	99,294	0.0002572	1,154	1,157	289.25
Town of Laguna Vista	991,690	0.0025684	11,477	11,551	2,887.75
Town of Palm Valley	524,749	0.0013590	6,120	6,112	1,528.00
Town of Rancho Viejo	1,127,872	0.0029211	11,712	13,137	3,284.25
Brownsville Navigation Dist	2,964,406	0.0076775	36,459	34,529	8,632.25
Laguna Madre Water Dist	1,451,488	0.0037592	16,813	16,907	4,226.75
CC Drainage Dist #1	1,709,824	0.0044282	18,269	19,916	4,979.00
SBCC Drainage Dist #3	2,729,550	0.0070692	31,006	31,793	7,948.25
CC Drainage Dist #4	60,532	0.0001568	579	705	176.25
CC Drainage Dist #5	2,398,432	0.0062117	26,687	27,936	6,984.00
CC Emergency Dist #1	3,335,082	0.0086375	35,642	38,846	9,711.50
South Texas I.S.D.	8,969,695	0.0232305	99,807	104,477	26,119.25
TX Southmost College Dist	18,909,751	0.0489741	217,033	220,256	55,064.00
Paseo de la Resaca #1	305,737	0.0007918	3,503	3,561	890.25
Paseo de la Resaca #2	555,708	0.0014392	5,753	6,473	1,618.25
Paseo de la Resaca #3	438,466	0.0011356	5,067	5,107	1,276.75
Valley Mud #2	993,853	0.0025740	11,123	11,576	2,894.00
Totals	386,117,634	1.0000000	4,360,750	4,497,392	1,124,348.00

		2017	BENEFITS				Total	Total
		Prop Salary	Retirement 0	Health Ins.	Life AD&D	LTD	Fringe Benefits	Wages & Benefits
Administration Department								
Chief Appr.	RPA, CTA	134,330	18,349	7,164	104	900	26,518	160,848
Asst Chief Appr	RPA, BBA	84,646	11,563	10,260	104	567	22,494	107,140
Exec. Asst.		59,634	8,146	8,772	104	400	17,422	77,056
Manager		0	0	0	104	0	104	104
Clerk		40,102	5,478	10,020	104	269	15,871	55,973
Maint.		<u>22,942</u>	<u>3,134</u>	<u>8,772</u>	<u>104</u>	<u>154</u>	<u>12,164</u>	<u>35,106</u>
Department Total	6	341,654	46,670	44,988	626	2,289	94,573	436,227
Personal Property Department								
Manager	RPA	52,250	7,137	12,984	104	350	20,576	72,826
Appraiser	RPA	40,102	5,478	8,772	104	269	14,623	54,725
Appraiser	RPA	38,792	5,299	7,164	104	260	12,827	51,619
Appraiser	RPA	35,173	4,805	8,772	104	236	13,917	49,090
Appraiser	Level II	30,846	4,214	7,164	104	207	11,689	42,535
Clerk	Senior	<u>40,102</u>	<u>5,478</u>	<u>7,404</u>	<u>104</u>	<u>269</u>	<u>13,255</u>	<u>53,357</u>
Department Total	6	237,265	32,410	52,260	626	1,590	86,886	324,151
I.T. Department								
Manager		77,463	10,581	10,020	104	519	21,225	98,688
Clerk	Tech	40,102	5,478	12,756	104	269	18,607	58,709
Clerk		<u>29,827</u>	<u>4,074</u>	<u>7,164</u>	<u>104</u>	<u>200</u>	<u>11,543</u>	<u>41,370</u>
Department Total	3	147,392	20,134	29,940	313	988	51,374	198,766
Prop. ID Department								
Manager		42,806	5,847	7,164	104	287	13,402	56,208
GIS	Coordinator	37,523	5,126	8,400	104	251	13,881	51,404
GIS	Asst.	35,173	4,805	12,984	104	236	18,129	53,302
Clerk	Senior	28,850	3,941	7,164	104	193	11,403	40,253
Clerk		32,926	4,498	8,772	104	221	13,595	46,521
Clerk		25,293	3,455	8,544	104	169	12,273	37,566
Clerk		23,691	3,236	8,544	104	159	12,043	35,734
Clerk		<u>22,942</u>	<u>3,134</u>	<u>7,164</u>	<u>104</u>	<u>154</u>	<u>10,556</u>	<u>33,498</u>
Department Total	8	249,204	34,041	68,736	835	1,670	105,282	354,486
Real Estate Department								
Director	RPA	70,470	9,626	7,164	104	472	17,367	87,837
Manager	RPA	52,250	7,137	12,984	104	350	20,576	72,826
Sr. Appr.	RPA	44,262	6,046	7,404	104	297	13,851	58,113
Sr. Appr.	RPA	42,806	5,847	12,984	104	287	19,222	62,028
Sr. Appr.	RPA	45,760	6,251	8,544	104	307	15,206	60,966
Sr. Appr.	RPA	47,278	6,458	10,020	104	317	16,899	64,177
Appraiser	RPA	41,454	5,663	7,164	104	278	13,209	54,663
Appraiser	RPA	40,102	5,478	10,020	104	269	15,871	55,973
Appraiser	RPA	38,792	5,299	8,544	104	260	14,207	52,999
Appraiser	RPA	47,278	6,458	10,020	104	317	16,899	64,177
Appraiser	Level I	29,110	3,976	8,400	104	195	12,676	41,786
Appraiser	Level I	28,163	3,847	7,164	104	189	11,304	39,467
Appraiser	Level I	28,087	3,837	11,268	104	188	15,397	43,484
Appraiser	Level I	27,019	3,691	7,164	104	181	11,140	38,159
Appraiser	Level II	31,004	4,235	7,404	104	208	11,951	42,955
Appraiser	Level II	31,886	4,356	7,164	104	214	11,838	43,724
Appraiser	Level II	29,827	4,074	12,756	104	200	17,135	46,962
Appraiser	Level II	30,846	4,214	12,984	104	207	17,509	48,355
Appraiser	Level II	28,850	3,941	8,544	104	193	12,783	41,633
Appraiser	Level II	28,850	3,941	10,020	104	193	14,259	43,109
Appraiser	Level II	28,850	3,941	8,544	104	193	12,783	41,633
Appraiser	Level II	28,850	3,941	7,164	104	193	11,403	40,253
Appraiser	Level III	34,899	4,767	8,544	104	234	13,649	48,548
Appraiser	Level III	35,000	4,781	11,496	104	235	16,616	51,616
Appraiser	Level III	34,726	4,744	12,984	104	233	18,065	52,791
Appraiser	Level III	32,954	4,502	8,544	104	221	13,371	46,325
Clerk	Senior	45,760	6,251	8,544	104	307	15,206	60,966
Clerk	Senior	41,454	5,663	7,164	104	278	13,209	54,663

Clerk		29,827	4,074	7,296	104	200	11,675	41,502
Clerk	Senior	25,293	3,455	11,496	104	169	15,225	40,518
Clerk		23,691	3,236	7,164	104	159	10,663	34,354
Clerk		22,942	3,134	7,164	104	154	10,556	33,498
Clerk		<u>22,194</u>	<u>3,032</u>	<u>7,164</u>	<u>104</u>	<u>149</u>	<u>10,449</u>	<u>32,643</u>
Department Total	33	1,170,534	159,895	300,984	3,445	7,843	472,167	1,642,701

Taxpayer Assistance Department

Manager		61,610	8,416	8,544	104	413	17,477	79,087
Clerk	Senior	32,926	4,498	7,296	104	221	12,119	45,045
Clerk		24,573	3,357	7,296	104	165	10,922	35,495
Clerk		23,691	3,236	8,544	104	159	12,043	35,734
Clerk		<u>22,194</u>	<u>3,032</u>	<u>7,164</u>	<u>104</u>	<u>149</u>	<u>10,449</u>	<u>32,643</u>
Department Total	5	164,994	22,538	38,844	522	1,105	63,010	228,004
Total Positions	<u>61</u>	<u>2,311,043</u>	<u>315,688</u>	<u>535,752</u>	<u>6,368</u>	<u>15,484</u>	<u>873,293</u>	<u>3,184,336</u>

EMPLOYEE CLASSIFICATIONS & PAY GRADES:

Employee Position	# of Positions	Group	&	Step	Salary Range
Administration					
Chief Appraiser	1	Set by BOD			55,000 -
Asst. Chief Appraiser	1	Group 30-02	-	Group 32-15	70,470 - 117,170
Finance/Personnel Manager	1	Group 20-05	-	Group 26-15	40,102 - 82,181
Executive Assistant	1	Group 20-05	-	Group 26-15	40,102 - 82,181
Administrative Dept. Clerk	1	Group 11-01	-	Group 20-15	19,469 - 55,725
Maintenance Tech.	1	Group 6-06	-	Group 9-15	16,619 - 27,019
Total	6				
Real Estate Department					
Director of Real Estate	1	Group 20-05	-	Group 30-15	40,102 - 104,105
Area Manager	1	Group 20-05	-	Group 26-15	40,102 - 82,181
Senior Appraiser	4	Group 15-06	-	Group 22-15	29,827 - 63,918
Appraiser IV	4	Group 14-03	-	Group 20-15	25,293 - 55,725
Appraiser III	4	Group 13-03	-	Group 13-15	23,691 - 35,173
Appraiser II	8	Group 12-03	-	Group 15-15	22,194 - 32,926
Appraiser I	4	Group 11-03	-	Group 11-15	20,779 - 30,846
Senior Clerk	4	Group 11-01	-	Group 20-15	19,469 - 55,725
Clerk	3	Group 7-05	-	Group 14-15	17,139 - 37,523
Total	33				
Personal Property					
Personal Property Manager	1	Group 20-05	-	Group 26-15	40,102 - 82,181
Appraiser IV	3	Group 14-03	-	Group 20-15	25,293 - 55,725
Appraiser II	1	Group 13-03	-	Group 13-15	23,691 - 35,173
Senior Clerk	1	Group 11-01	-	Group 20-15	19,469 - 55,725
Total	6				
Information Technology/GIS					
IT/GIS Manager	1	Group 20-05	-	Group 26-15	40,102 - 82,181
IT Tech	1	Group 10-03	-	Group 17-15	19,469 - 45,760
IT Clerk	1	Group 7-05	-	Group 14-15	17,139 - 37,523
Total	3				
Property ID/GIS					
Property ID/GIS Manager	1	Group 20-05	-	Group 26-15	40,102 - 82,181
GIS Coordinator	1	Group 15	-	Group 18-15	24,502 - 48,880
GIS Assistance/Research	1	Group 10		Group 14-15	17,701 - 37,523
Senior Clerk	1	Group 11-01	-	Group 20-15	19,469 - 55,725
Clerks/Receptionist	4	Group 7-05	-	Group 14-15	17,139 - 37,523
Total	8				

Employee Position	# of Positions	Group	&	Step	Salary Range
Taxpayer Assistance					
Taxpayer Asst. Manager	1	Group 20-05	-	Group 26-15	40,102 - 82,181
Senior Clerk	1	Group 11-01	-	Group 20-15	19,469 - 55,725
Counter Clerks	3	Group 7-05	-	Group 14-15	17,139 - 37,523
Total	5				

EMPLOYEE CLASSIFICATIONS & PAYGRADES TOTAL 61

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

INSURANCE & BENEFITS	2016 Adopted Budget	2017 Adopted Budget	DIFFERENCE Plus or Minus
Property Insurance	11,800	12,166	366
Workers' Compensation	12,500	12,128	-372
Unemployment Compensation	15,000	16,000	1,000
Liability Insurance	7,000	5,750	-1,250
Bond Premium	350	350	0
Group Health & Life	508,000	550,000	42,000
Retirement	314,270	343,000	28,730
Medicare	34,000	36,500	2,500
Insurance & Benefits Totals	902,920	975,894	72,974
PROFESSIONAL SERVICES:			
Appraisal Review Board	80,000	80,000	0
Legal Services	165,000	165,000	0
Professional Services	18,000	18,000	0
Registration Fees - Dues	15,000	10,000	-5,000
Audit Services	9,500	9,800	300
Property Valuation Engineer	32,000	38,000	6,000
Professional Services Totals	319,500	320,800	1,300
INFORMATION TECHNOLOGY:			
Capital Expenditures	135,742	65,000	-70,742
Debt Service-IBM	0	0	0
Computer Maintenance	12,000	10,000	-2,000
Programming/Software Support	175,500	182,000	6,500
Information Technology Totals	323,242	257,000	-66,242
BUILDING:			
Building Maintenance	34,000	34,000	0
Utilities	38,000	36,000	-2,000
Building Totals	72,000	70,000	-2,000

SUPPLIES and SERVICES:

	2016 Adopted Budget	2017 Adopted Budget	DIFFERENCE Plus or Minus
Deed Reporting Service	3,600	13,200	9600
Postage	120,000	80,000	-40,000
Cameras & Film	0	0	0
Office Supplies	25,000	23,000	-2,000
Office Equipment	5,000	5,000	0
Equipment Maintenance	28,800	28,000	-800
Books & Subscriptions	8,451	8,000	-451
Office Furniture	15,000	15,000	0
Janitorial Supplies	8,000	8,000	0
Janitorial Services	0	0	0
Printing	25,000	20,000	-5000
Archiving	0	0	0
Telephone	42,000	40,000	-2000
Advertising and Notices	18,000	16,000	-2000
Maps & Supplies	0	0	0
Mapping Equipment	0	0	0
Fieldwork Supplies	3,800	3,000	-800
Postage Equipment Lease	8,472	9,048	576
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	318,123	275,248	-42,875

OTHER OPERATING EXPENSES:

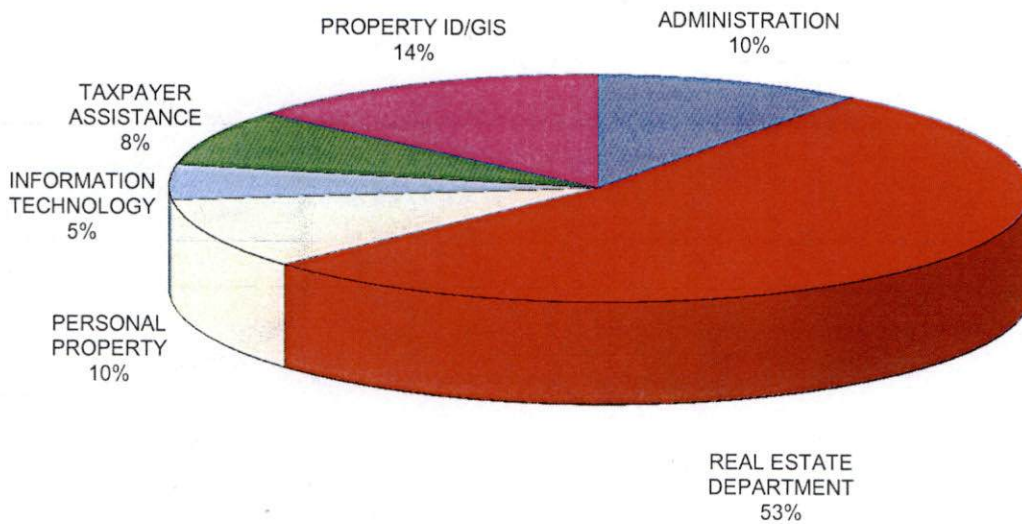
Appraisers' Car Allowance	201,000	207,600	6,600
Staff Travel	10,000	10,000	0
Staff Lodging	15,000	15,000	0
Staff Meals	4,000	4,000	0
Staff Training/Education	26,000	26,000	0
Board Travel	4,500	4,500	0
Board Lodging	7,000	7,000	0
Board Meals	1,600	1,600	0
Board Conferences/Education	2,750	2,750	0
Other Operations Expense Totals	271,850	278,450	6,600

HUMAN RESOURCES	2,153,115	2,320,000	166,885
COLA	0	0	0
CONTINGENCY FUNDS	0	0	0
CAPITAL ASSET RESERVE	0	0	0
REPAYMENT OF DESIGNATED FUNDS	0	0	0

EXPENDITURE SUMMARY:

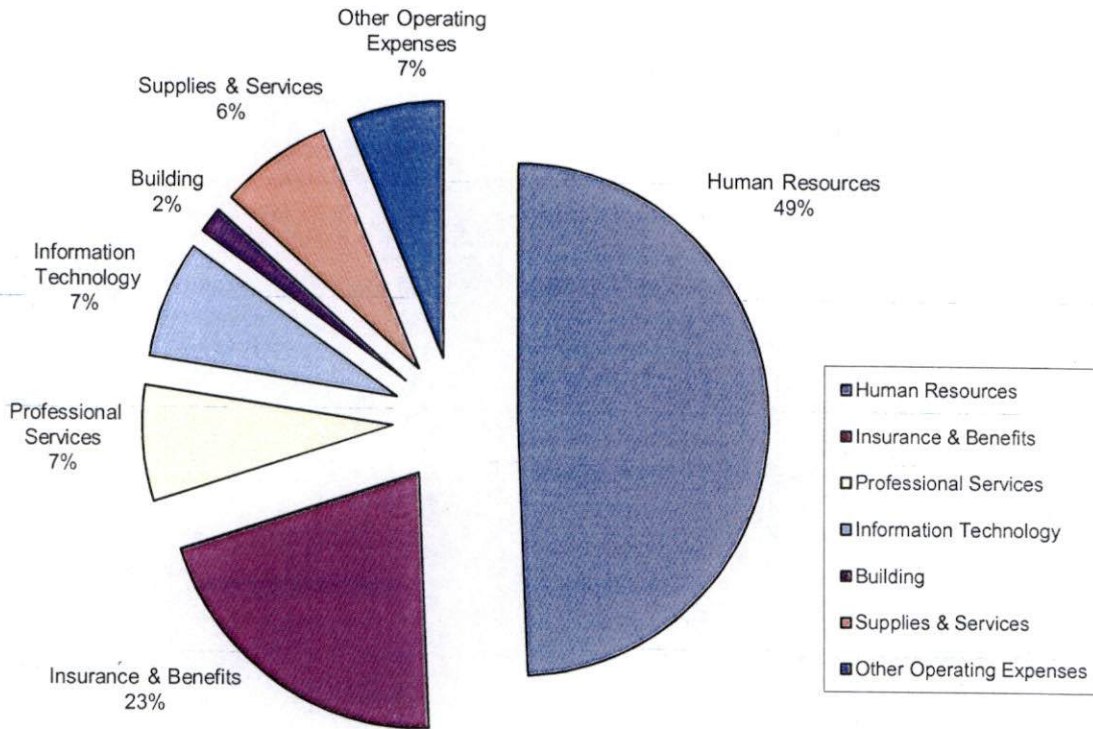
	2016 Adopted Budget	2017 Adopted Budget	DIFFERENCE Plus or Minus
Human Resources	2,153,115	2,320,000	166,885
Insurance & Benefits	902,920	975,894	72,974
Professional Services	319,500	320,800	1,300
Information Technology	323,242	257,000	-66,242
Building	72,000	70,000	-2,000
Supplies & Services	318,123	275,248	-42,875
Other Operating Expenses	271,850	278,450	6,600
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	4,360,750	4,497,392	136,642

**CAMERON APPRAISAL DISTRICT
OF EMPLOYEES BY DEPARTMENT**



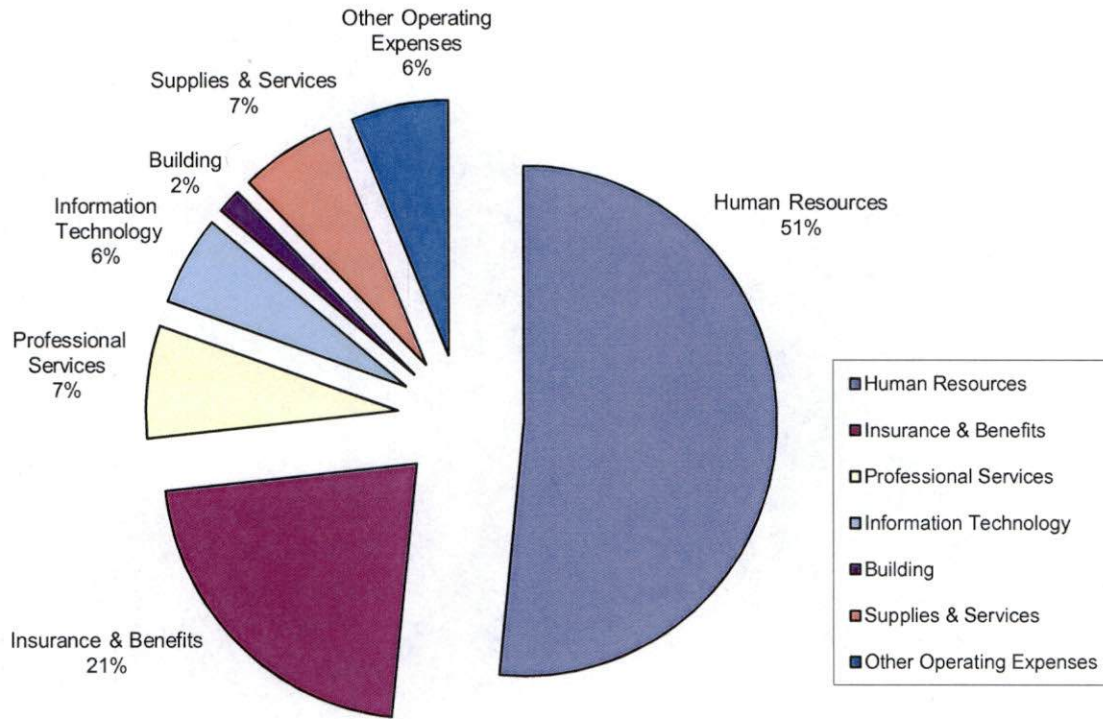
ADMINISTRATION	6	10%
REAL ESTATE DEPARTMENT	33	53%
PERSONAL PROPERTY	6	10%
INFORMATION TECHNOLOGY	3	5%
TAXPAYER ASSISTANCE	5	8%
PROPERTY ID/GIS	8	14%
TOTAL	61	100%

**2016 ADOPTED BUDGET
CAMERON APPRAISAL DISTRICT**



Human Resources	2,153,115	49%
Insurance & Benefits	902,920	21%
Professional Services	319,500	7%
Information Technology	323,242	8%
Building	72,000	2%
Supplies & Services	318,123	7%
Other Operating Expenses	271,850	6%
TOTAL	4,360,750	100%

**2017 ADOPTED BUDGET
CAMERON APPRAISAL DISTRICT**



Human Resources	2,320,000	51%
Insurance & Benefits	975,894	21%
Professional Services	320,800	7%
Information Technology	257,000	6%
Building	70,000	2%
Supplies & Services	275,248	7%
Other Operating Expenses	278,450	6%
TOTAL	4,497,392	100%

NARRATIVE ACCOUNT DESCRIPTION

ACCT. #	ACCOUNT NAME	2015 AMT	2016 AMT	2017 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 for **MAJOR CAPITAL REPAIR AND REPLACEMENT & RESTORATION**. 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. This line item will be used as approved by the CAD Board of Directors.

6000.02	CONTINGENCY	0	0	0
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This account was a recommended item for real unexpected necessities for CAD to maintain day to day operations. Access of this line item 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	2,034,788	2,153,115	2,320,000
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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	2015 AMT	2016 AMT	2017 AMT
6000.05	COLA	0	0	0

No COLA.

6010.02	TELEPHONE	48,000	42,000	40,000
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This item includes the cost of the District's basic line charges, long distance, and modem lines. Also included are installation and service charges related to the telephone system, as well as, internet access fees. There now exists a \$25/mo reimbursement expense for personal cell phones used by six (6) CAD managers and one (1) executive assistant.

6010.04	EQUIPMENT MAINTENANCE	27,700	28,800	28,000
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This item includes the cost of maintenance agreements on all copy machines. This line item does NOT include maintenance on computer systems.

6010.08	BOOKS & SUBSCRIPTIONS	8,451	8,451	8,000
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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	0	3,600	13,200
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Deed reporting service from ACS, County Services, Lexis Nexis, or any other providers.

6010.12	OFFICE SUPPLIES	25,000	25,000	23,000
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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	9,048
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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	2015 AMT	2016 AMT	2017 AMT
6010.16	POSTAGE	120,000	120,000	80,000

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, TABLETS & ACCESSORIES	0	0	0
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This line item covers costs to maintain or replacing appraisal devices.

6010.24	FIELDWORK SUPPLIES	3,800	3,800	3,000
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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	18,000	18,000	16,000
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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	25,000	25,000	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	2015 AMT	2016 AMT	2017 AMT
6010.36	JANITORIAL SUPPLIES	8,000	8,000	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	16,000	15,000	15,000
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This account exists to purchase desks, chairs, and tables.

6010.44	OFFICE EQUIPMENT	1,000	5,000	5,000
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This account exists to purchase office equipment such as typewriters, calculators, etc.

6020.04	APPRAISAL REVIEW BOARD	80,000	80,000	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	165,000	165,000	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	18,000	18,000	18,000
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This line item includes estimated fees for expert witness, or other services provided by independent party.

ACCT. #	ACCOUNT NAME	2015 AMT	2015 AMT	2017 AMT
6020.12	AUDIT SERVICES	9,500	9,500	9,800

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	32,000	32,000	38,000
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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	10,000
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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	85,000	135,742	65,000
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PC replacement, scanner replacements, replacements of hubs & switches; QAS data verification. This item also includes services provided by Pictometry "Change Finder".

6030.08	COMPUTER MAINTENANCE	20,500	12,000	10,000
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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	186,500	175,500	182,000
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Cost to pay for GIS and appraisal software, maintenance. Also, ESRI software, Accounting software, 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	2015 AMT	2016 AMT	2017 AMT
6040.06	UTILITIES	38,000	38,000	36,000

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	14,000	15,000	15,000
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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	4,000	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	10,000	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	2015 AMT	2016 AMT	2017 AMT
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6060.06	APPRAISERS' CAR ALLOWANCE	201,000	201,000	207,600
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This line item funds the monthly car allowance (1 chief appraiser @ \$650; 1 manager @ \$450; 3 managers @ \$400 & 27 appraisers @ \$550) for those who utilize personal vehicles for CAD business and incidental travel required of the Liaison Officer and deed department staff.

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

6060.08	BOARD MEALS	1,600	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	4,500	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	26,000	26,000	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	2,750	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	518,000	508,000	550,000
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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	16,000	12,500	12,128
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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	2015 AMT	2016 AMT	2017 AMT
6080.06	UNEMPLOYMENT COMP.	14,200	15,000	16,000

CAD participates in a reimbursement plan sponsored by TAC-Unemployment Fund. The District through TAC 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	347,000	314,270	343,000
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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	32,400	34,000	36,500
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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	11,400	11,800	12,166
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This item includes \$1,361,305 building coverage, \$1,902,000 for business personal property such as, electronic equipment and miscellaneous items such as CAD records, plate glass windows, plants etc. Total coverage is \$3,263,305. 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	6,700	7,000	7,000
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This policy includes insurance for errors and omissions to protect the Board of Directors and the management of the CAD, general liability, and hired and non-owned commercial liability to protect the District. The total coverage is for \$2,000,000 or \$1,000,000 per incident up to \$2,000,000.

6080.18	BOND PREMIUM	350	350	350
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This is a fidelity type of bond which covers the four (4) employees of the CAD who are authorized to manage the 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 SCHEDULE

	BASE	4	5	6	7	8	9	10	11	12	13	14	15
2A	10,774	12,189	12,563	12,958	13,354	13,770	14,227	14,664	15,122	15,579	16,078	16,619	17,139
H	5.18	5.86	6.04	6.23	6.42	6.62	6.84	7.05	7.27	7.49	7.73	7.99	8.24
3A	11,440	12,958	13,354	13,770	14,227	14,664	15,122	15,579	16,078	16,619	17,139	17,701	18,242
H	5.50	6.23	6.42	6.62	6.84	7.05	7.27	7.49	7.73	7.99	8.24	8.51	8.77
4A	12,189	13,770	14,227	14,664	15,122	15,579	16,078	16,619	17,139	17,701	18,242	18,845	19,469
H	5.86	6.62	6.84	7.05	7.27	7.49	7.73	7.99	8.24	8.51	8.77	9.06	9.36
5A	12,958	14,664	15,122	15,579	16,078	16,619	17,139	17,701	18,242	18,845	19,469	20,114	20,779
H	6.23	7.05	7.27	7.49	7.73	7.99	8.24	8.51	8.77	9.06	9.36	9.67	9.99
6A	13,770	15,579	16,078	16,619	17,139	17,701	18,242	18,845	19,469	20,114	20,779	21,466	22,194
H	6.62	7.49	7.73	7.99	8.24	8.51	8.77	9.06	9.36	9.67	9.99	10.32	10.67
7A	14,664	16,619	17,139	17,701	18,242	18,845	19,469	20,114	20,779	21,466	22,194	22,942	23,691
H	7.05	7.99	8.24	8.51	8.77	9.06	9.36	9.67	9.99	10.32	10.67	11.03	11.39
8A	15,579	17,701	18,242	18,845	19,469	20,114	20,779	21,466	22,194	22,942	23,691	24,502	25,293
H	7.49	8.51	8.77	9.06	9.36	9.67	9.99	10.32	10.67	11.03	11.39	11.78	12.16
9A	16,619	18,845	19,469	20,114	20,779	21,466	22,194	22,942	23,691	24,502	25,293	26,166	27,019
H	7.99	9.06	9.36	9.67	9.99	10.32	10.67	11.03	11.39	11.78	12.16	12.58	12.99
10A	17,701	20,114	20,779	21,466	22,194	22,942	23,691	24,502	25,293	26,166	27,019	27,914	28,850
H	8.51	9.67	9.99	10.32	10.67	11.03	11.39	11.78	12.16	12.58	12.99	13.42	13.87
11A	18,845	21,466	22,194	22,942	23,691	24,502	25,293	26,166	27,019	27,914	28,850	29,827	30,846
H	9.06	10.32	10.67	11.03	11.39	11.78	12.16	12.58	12.99	13.42	13.87	14.34	14.83
12A	20,114	22,942	23,691	24,502	25,293	26,166	27,019	27,914	28,850	29,827	30,846	31,845	32,926
H	9.67	11.03	11.39	11.78	12.16	12.58	12.99	13.42	13.87	14.34	14.83	15.31	15.83
13A	21,466	24,502	25,293	26,166	27,019	27,914	28,850	29,827	30,846	31,845	32,926	34,029	35,173
H	10.32	11.78	12.16	12.58	12.99	13.42	13.87	14.34	14.83	15.31	15.83	16.36	16.91
14A	22,942	26,166	27,019	27,914	28,850	29,827	30,846	31,845	32,926	34,029	35,173	36,317	37,523
H	11.03	12.58	12.99	13.42	13.87	14.34	14.83	15.31	15.83	16.36	16.91	17.46	18.04
15A	24,502	27,914	28,850	29,827	30,846	31,845	32,926	34,029	35,173	36,317	37,523	38,792	40,102
H	11.78	13.42	13.87	14.34	14.83	15.31	15.83	16.36	16.91	17.46	18.04	18.65	19.28
16A	26,166	29,827	30,846	31,845	32,926	34,029	35,173	36,317	37,523	38,792	40,102	41,454	42,806
H	12.58	14.34	14.83	15.31	15.83	16.36	16.91	17.46	18.04	18.65	19.28	19.93	20.58
17A	27,914	31,845	32,926	34,029	35,173	36,317	37,523	38,792	40,102	41,454	42,806	44,262	45,760
H	13.42	15.31	15.83	16.36	16.91	17.46	18.04	18.65	19.28	19.93	20.58	21.28	22.00
18A	29,827	34,029	35,173	36,317	37,523	38,792	40,102	41,454	42,806	44,262	45,760	47,278	48,880
H	14.34	16.36	16.91	17.46	18.04	18.65	19.28	19.93	20.58	21.28	22.00	22.73	23.50
19A	31,845	36,317	37,523	38,792	40,102	41,454	42,806	44,262	45,760	47,278	48,880	50,482	52,250
H	15.31	17.46	18.04	18.65	19.28	19.93	20.58	21.28	22.00	22.73	23.50	24.27	25.12
20A	34,029	38,792	40,102	41,454	42,806	44,262	45,760	47,278	48,880	50,482	52,250	53,955	55,725
H	16.36	18.65	19.28	19.93	20.58	21.28	22.00	22.73	23.50	24.27	25.12	25.94	26.79
21A	36,317	41,454	42,806	44,262	45,760	47,278	48,880	50,482	52,250	53,955	55,725	57,554	59,634
H	17.46	19.93	20.58	21.28	22.00	22.73	23.50	24.27	25.12	25.94	26.79	27.67	28.67
22A	38,792	44,262	45,760	47,278	48,880	50,482	52,250	53,955	55,725	57,554	59,634	61,610	63,918
H	18.65	21.28	22.00	22.73	23.50	24.27	25.12	25.94	26.79	27.67	28.67	29.62	30.73
23A	41,454	47,278	48,880	50,482	52,250	53,955	55,725	57,554	59,634	61,610	63,918	66,040	68,224
H	19.93	22.73	23.50	24.27	25.12	25.94	26.79	27.67	28.67	29.62	30.73	31.75	32.8
24A	44,262	50,482	52,250	53,955	55,725	57,554	59,634	61,610	63,918	66,040	68,224	70,470	72,800
H	21.28	24.27	25.12	25.94	26.79	27.67	28.67	29.62	30.73	31.75	32.8	33.88	35.00
25A	47,278	53,955	55,725	57,554	59,634	61,610	63,918	66,040	68,224	70,470	72,800	75,207	77,463
H	22.73	25.94	26.79	27.67	28.67	29.62	30.73	31.75	32.8	33.88	35.00	36.16	37.24
26A	50,482	57,554	59,634	61,610	63,918	66,040	68,224	70,470	72,800	75,207	77,463	79,781	82,181
H	24.27	27.67	28.67	29.62	30.73	31.75	32.8	33.88	35.00	36.16	37.24	38.36	39.51
27A	53,955	61,610	63,918	66,040	68,224	70,470	72,800	75,207	77,463	79,781	82,181	84,646	87,186
H	25.94	29.62	30.73	31.75	32.8	33.88	35.00	36.16	37.24	38.36	39.51	40.70	41.92
28A	57,554	66,040	68,224	70,470	72,800	75,207	77,463	79,781	82,181	84,646	87,186	89,802	92,496
H	27.67	31.75	32.8	33.88	35.00	36.16	37.24	38.36	39.51	40.70	41.92	43.17	44.47
29A	61,610	70,470	72,800	75,207	77,463	79,781	82,181	84,646	87,186	89,802	92,496	95,271	98,129
H	29.62	33.88	35.00	36.16	37.24	38.36	39.51	40.70	41.92	43.17	44.47	45.80	47.18
30A	66,040	75,207	77,463	79,781	82,181	84,646	87,186	89,802	92,496	95,271	98,129	101,073	104,105
H	31.75	36.16	37.24	38.36	39.51	40.70	41.92	43.17	44.47	45.80	47.18	48.59	50.05
31A	70,470	79,781	82,181	84,646	87,186	89,802	92,496	95,271	98,129	101,073	104,105	107,228	110,444
H	33.88	38.36	39.51	40.70	41.92	43.17	44.47	45.80	47.18	48.59	50.05	51.55	53.10
32A	75,207	84,646	87,186	89,802	92,496	95,271	98,129	101,073	104,105	107,228	110,444	113,757	117,170
H	36.16	40.70	41.92	43.17	44.47	45.80	47.18	48.59	50.05	51.55	53.10	54.69	56.33

