

CAMERON APPRAISAL DISTRICT



**2018
ADOPTED
BUDGET**

**CAMERON
APPRAISAL
DISTRICT**

**2018
ADOPTED
BUDGET**

CAMERON APPRAISAL DISTRICT

2018 ADOPTED BUDGET

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CAMERON APPRAISAL DISTRICT


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MEMBERS OF THE BOARD
Vicente Mendez, **Chairman**
David Garza, **Vice-Chairman**
David Argabright, **Secretary**
Gloria Casas
Cesar Lopez
J. Ruben Montemayor
Ricardo Morado
Bharat Patel
Jesse Villarreal
Tony Yzaguirre, Jr.

DATE: November 30, 2017

TO: CAD Directors and all Taxing Units

FROM: Richard Molina 
Chief Appraiser

RE: 2018 Adopted CAD Budget

The 2018 adopted budget for Cameron Appraisal District is \$4,832,929, which represents an increase of \$335,537 from the 2017 adopted budget.

This year, the District expects to have upward of 208,900 accounts in our files to value for tax purposes. The budget has increased by 7.4%, and the cost per parcel has increased by 6.8% to \$23.14 per parcel for fiscal year 2018.

The proposed budget includes the entity contributions, employee positions, and salary ranges. The line item costs compare the 2017 adopted budget to the 2018 proposed budget. The budget is further broken down to show how the budget is expended throughout the various departments of the District and is further supported by a detailed narrative description of each line item.

Should you have any questions or concerns regarding this 2018 adopted budget, please feel free to contact me.

CAMERON APPRAISAL DISTRICT

2018 BUDGET CALENDAR

MAY 15, 2017	BUDGET WORKSHOP
MAY 22, 2017	CHIEF APPRAISER SUBMITS PROPOSED BUDGET TO BOARD OF DIRECTORS
MAY 23, 2017	CHIEF APPRAISER DELIVERS PROPOSED BUDGET TO TAXING UNITS
JULY 14, 2017	NOTIFICATION OF PUBLIC HEARING ON PROPOSED 2018 BUDGET TO PARTICIPATING ENTITIES
JULY 23 & 27, 2017	CHIEF APPRAISER PUBLISHES PUBLIC NOTICE OF BUDGET HEARING IN NEWSPAPER
AUGUST 14, 2017	5:30 P.M. BOARD OF DIRECTORS HOLDS PUBLIC HEARING - 5:45 P.M. REGULAR BOARD MEETING AND ADOPTION OF FINAL 2018 BUDGET
OCTOBER 9, 2017	CHIEF APPRAISER MAILS 2018 PAYMENT SCHEDULE TO TAXING JURISDICTIONS
JANUARY 1, 2018	FIRST PAYMENT DUE PRIOR TO THIS DATE
APRIL 1, 2018	SECOND PAYMENT DUE PRIOR TO THIS DATE
JULY 1, 2018	THIRD PAYMENT DUE PRIOR TO THIS DATE
OCTOBER 1, 2018	FOURTH PAYMENT DUE PRIOR TO THIS DATE

SUMMARY OF REVENUES

2018 Adopted Budget

\$

4,832,929.00

<u>Taxing Jurisdictions</u>	<u>Levy For 2017</u>	<u>Percent of Total Levies</u>	<u>2017 Contribution</u>	<u>2018 Contribution</u>	<u>Qtrly-Pymt</u>
1 Cameron County	73,952,498	0.1815884	823,237	877,604	219,401.00
2 Brownsville I.S.D.	70,330,581	0.1726949	724,070	834,622	208,655.50
3 Harlingen I.S.D.	45,534,965	0.1118099	509,767	540,369	135,092.25
4 La Feria I.S.D.	5,273,946	0.0129500	59,826	62,587	15,646.75
5 Los Fresnos I.S.D.	20,601,248	0.0505858	223,705	244,478	61,119.50
6 Lyford ISD	142,559	0.0003500	172	1,692	423.00
7 Point Isabel I.S.D.	38,379,898	0.0942408	438,610	455,459	113,864.75
8 Rio Hondo I.S.D.	4,194,867	0.0103004	45,177	49,781	12,445.25
9 San Benito I.S.D.	13,003,969	0.0319309	143,168	154,320	38,580.00
10 Santa Maria I.S.D.	843,333	0.0020708	8,813	10,008	2,502.00
11 Santa Rosa I.S.D.	1,211,137	0.0029739	13,497	14,373	3,593.25
12 City of Brownsville	44,731,956	0.1098382	505,172	530,840	132,710.00
13 City of Combes	647,643	0.0015903	7,344	7,686	1,921.50
14 City of Harlingen	18,358,754	0.0450794	206,477	217,866	54,466.50
15 City of La Feria	1,637,465	0.0040208	18,859	19,432	4,858.00
16 City of Los Fresnos	1,788,469	0.0043915	16,834	21,224	5,306.00
17 City of Los Indios	293,464	0.0007206	3,095	3,483	870.75
18 City of Port Isabel	1,947,844	0.0047829	22,676	23,115	5,778.75
19 City of Primera	778,039	0.0019105	8,541	9,233	2,308.25
20 City of Rio Hondo	540,733	0.0013278	5,633	6,417	1,604.25
21 City of San Benito	4,835,891	0.0118744	54,047	57,388	14,347.00
22 City of Santa Rosa	316,635	0.0007775	3,173	3,758	939.50
23 City of South Padre Island	7,895,605	0.0193875	87,791	93,698	23,424.50
24 City of Bayview	120,453	0.0002958	1,403	1,429	357.25
25 Town of Indian Lake	100,581	0.0002470	1,153	1,194	298.50
26 Town of Laguna Vista	1,054,106	0.0025883	11,515	12,509	3,127.25
27 Town of Palm Valley	569,573	0.0013986	6,093	6,759	1,689.75
28 Town of Rancho Viejo	1,150,543	0.0028251	13,096	13,654	3,413.50
29 Brownsville Navigation Dist	2,958,767	0.0072652	34,421	35,112	8,778.00
30 Port of Harlingen	1,274,371	0.0031292	13,992	15,123	3,780.75
31 Laguna Madre Water Dist	1,452,755	0.0035672	16,854	17,240	4,310.00
32 CC Drainage Dist #1	1,778,526	0.0043671	19,854	21,106	5,276.50
33 SBCC Drainage Dist #3	2,853,263	0.0070061	31,694	33,860	8,465.00
34 CC Drainage Dist #4	60,074	0.0001475	703	713	178.25
35 CC Drainage Dist #5	2,474,479	0.0060760	27,849	29,365	7,341.25
36 CC Emergency Dist #1	3,128,307	0.0076815	38,725	37,124	9,281.00
37 South Texas I.S.D.	9,144,589	0.0224543	104,152	108,520	27,130.00
38 TX Southmost College Dist	19,599,287	0.0481255	219,570	232,587	58,146.75
39 Paseo de la Resaca #1	296,209	0.0007273	3,550	3,515	878.75
40 Paseo de la Resaca #2	540,012	0.0013260	6,453	6,408	1,602.00
41 Paseo de la Resaca #3	440,323	0.0010812	5,091	5,225	1,306.25
42 Valley Mud #2	1,015,632	0.0024939	11,540	12,053	3,013.25
Totals	407,253,349	1.0000000	4,497,392	4,832,929	1,208,232.25

		2018	-----BENEFITS-----				Total	Total
		Adopted	Retirement	Health	Life	LTD	Fringe	Wages &
		Salary	13.01%	Ins.	AD&D		Benefits	Benefits
Administration Department								
Chief Appr.	RPA, BBA	134,000	17,433	13,368	104	898	31,804	165,804
Asst Chief Appr		0	0	0	0	0	0	0
Exec. Asst.		63,918	8,316	10,476	104	428	19,324	83,242
Manager		50,482	6,568	7,428	104	338	14,438	64,920
Clerk	Asst.	44,262	5,758	10,344	104	297	16,503	60,765
Maint.		<u>23,691</u>	<u>3,082</u>	<u>10,476</u>	<u>104</u>	<u>159</u>	<u>13,821</u>	<u>37,512</u>
Department Total	5	316,353	41,158	52,092	522	2,120	95,891	412,244
Personal Property Department								
Manager	RPA	55,725	7,250	13,368	104	373	21,096	76,821
Appraiser	RPA	41,454	5,393	10,476	104	278	16,251	57,705
Appraiser	RPA	40,102	5,217	7,428	104	269	13,018	53,120
Appraiser	RPA	37,523	4,882	10,476	104	251	15,714	53,237
Appraiser	Level III	33,028	4,297	7,428	104	221	12,051	45,079
Department Total	5	207,832	27,039	49,176	522	1,392	78,129	285,961
I.T. Department								
Manager		82,181	10,692	10,344	104	551	21,691	103,872
Analyst		53,955	7,020	10,345	104	361	17,830	71,785
GIS	Coordinator	41,454	5,393	13,032	104	278	18,807	60,261
GIS		41,454	5,393	13,368	104	278	19,143	60,597
GIS		<u>38,792</u>	<u>5,047</u>	<u>7,320</u>	<u>104</u>	<u>260</u>	<u>12,731</u>	<u>51,523</u>
5		257,836	33,544	54,409	522	1,728	90,203	348,039
Records/Processing Dept								
Manager		48,880	6,359	10,104	104	327	16,895	65,775
Clerk	Senior	42,806	5,569	7,428	104	287	13,388	56,194
Clerk	Senior	34,029	4,427	7,452	104	228	12,212	46,241
Clerk	Senior	30,846	4,013	10,104	104	207	14,428	45,274
Clerk	Senior	30,846	4,013	10,344	104	207	14,668	45,514
Clerk	Senior	41,454	5,393	7,560	104	278	13,335	54,789
Clerk	Senior	47,278	6,151	10,344	104	317	16,916	64,194
Clerk	Clerk	30,846	4,013	10,344	104	207	14,668	45,514
Clerk		25,293	3,291	7,452	104	169	11,016	36,309
Clerk		25,293	3,291	10,344	104	169	13,908	39,201
Clerk		24,502	3,188	11,856	104	164	15,312	39,814
Clerk		23,691	3,082	7,428	104	159	10,773	34,464
Clerk		23,691	3,082	10,104	104	159	13,449	37,140
Clerk		<u>23,691</u>	<u>3,082</u>	<u>7,428</u>	<u>104</u>	<u>159</u>	<u>10,773</u>	<u>34,464</u>
Department Total	14	453,146	58,954	128,292	1,462	3,036	191,744	644,890
Taxpayer Assistance Department								
Manager		66,040	8,592	10,344	104	442	19,483	85,523
Clerk		32,926	4,284	10,476	104	221	15,085	48,011
Clerk		24,502	3,188	10,344	104	164	13,800	38,302
Clerk		<u>25,293</u>	<u>3,291</u>	<u>10,344</u>	<u>104</u>	<u>169</u>	<u>13,908</u>	<u>39,201</u>
Department Total	4	148,761	19,354	41,508	418	997	62,276	211,037
Real Estate Department								
Director	RPA	77,463	10,078	7,428	104	519	18,129	95,592
Manager	RPA	61,610	8,015	13,368	104	413	21,901	83,511
Manager	RPA	53,955	7,020	10,344	104	361	17,829	71,784
Sr. Appr.	RPA	44,262	5,758	11,856	104	297	18,015	62,277
Sr. Appr.	RPA	45,760	5,953	7,560	104	307	13,924	59,684
Appraiser	RPA	41,454	5,393	10,344	104	278	16,119	57,573
Appraiser	RPA	40,102	5,217	10,344	104	269	15,934	56,036
Appraiser	RPA	36,317	4,725	13,368	104	243	18,441	54,758
Appraiser	Level I	29,682	3,862	7,428	104	199	11,593	41,275
Appraiser	Level I	28,850	3,753	10,344	104	193	14,395	43,245
Appraiser	Level I	28,850	3,753	10,344	104	193	14,395	43,245
Appraiser	Level II	30,846	4,013	10,104	104	207	14,428	45,274
Appraiser	Level II	30,680	3,991	7,428	104	206	11,729	42,409
Appraiser	Level II	31,713	4,126	7,164	104	212	11,607	43,319

Appraiser	Level II	30,846	4,013	11,520	104	207	15,844	46,690
Appraiser	Level III	30,584	3,979	10,344	104	205	14,632	45,216
Appraiser	Level III	30,584	3,979	10,344	104	205	14,632	45,216
Appraiser	Level III	30,584	3,979	7,428	104	205	11,716	42,300
Appraiser	Level III	32,926	4,284	7,560	104	221	12,169	45,095
Appraiser	Level III	34,029	4,427	7,428	104	228	12,188	46,217
Appraiser	Level III	32,839	4,272	13,032	104	220	17,629	50,468
Appraiser	Level III	33,119	4,309	13,368	104	222	18,003	51,122
Appraiser	Level IV	36,317	4,725	11,856	104	243	16,929	53,246
Manager	RPA	52,250	6,798	10,344	104	350	17,596	69,846
Appraiser	RPA	38,972	5,070	10,344	104	261	15,780	54,752
Appraiser	RPA	48,880	6,359	10,344	104	327	17,135	66,015
Appraiser	Level I	29,682	3,862	10,345	104	199	14,510	44,191
Appraiser	Level II	29,682	3,862	7,428	104	199	11,593	41,275
Appraiser	RPA	42,806	5,569	7,428	104	287	13,388	56,194
Appraiser	RPA	<u>36,317</u>	<u>4,725</u>	<u>10,104</u>	<u>104</u>	<u>243</u>	<u>15,177</u>	<u>51,494</u>
Department Total	30	1,151,959	149,870	296,641	3,132	7,718	457,361	1,609,320
Total Positions	<u>63</u>	<u>\$2,535,887</u>	<u>\$329,919</u>	<u>\$622,118</u>	<u>\$6,577</u>	<u>\$16,990</u>	<u>\$975,604</u>	<u>\$3,511,491</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	0	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 12-10	-	Group 20-15	27,914 - 55,725
Maintenance Tech.	1	Group 6-12	-	Group 9-17	20,114 - 28,850
Total	5				
Personal Property					
Manager	1	Group 20-05	-	Group 26-15	40,102 - 82,181
Appraiser IV	3	Group 14-11	-	Group 14-17	32,926 - 40,102
Appraiser III	1	Group 13-12	-	Group 13-17	31,845 - 37,523
Total	5				
Information Technology/GIS					
Manager	1	Group 20-05	-	Group 26-15	40,102 - 82,181
System Analyst	1	Group 20-05	-	Group 22-15	30,846 - 63,918
GIS Coordinator	1	Group 12-15	-	Group 18-17	32,926 - 52,250
GIS	2	Group 12-10		Group 17-17	27,914 - 48,880
Total	5				
Records/Processing Dept.					
Manager	1	Group 20-05	-	Group 26-15	40,102 - 82,181
Senior Clerks	6	Group 11-14	-	Group 20-15	29,827 - 55,725
Clerks	7	Group 7-10	-	Group 14-17	20,114 - 40,102
Total	14				
Real Estate Department					
Director of Real Estate	1	Group 20-05	-	Group 30-15	40,102 - 104,105
Manager	3	Group 20-05	-	Group 26-15	40,102 - 82,181
Senior Appraiser	2	Group 15-11	-	Group 22-17	35,173 - 68,224
Appraiser RPA	7	Group 15-11	-	Group 22-17	35,173 - 68,224
Appraiser IV	1	Group 14-11	-	Group 14-17	32,926 - 40,102
Appraiser III	7	Group 13-12	-	Group 13-17	31,845 - 37,523
Appraiser II	5	Group 12-13	-	Group 12-17	30,846 - 35,173
Appraiser I	4	Group 11-14	-	Group 11-17	29,827 - 32,926
Total	30				

Employee Position	# of Positions	Group	&	Step	Salary Range
Taxpayer Assistance					
Taxpayer Asst. Manager	1	Group 20-05	-	Group 26-15	40,102 - 82,181
Counter Clerks	3	Group 7-10	-	Group 14-17	20,114 - 40,102
Total	4				

EMPLOYEE CLASSIFICATIONS & PAYGRADES TOTAL 63

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

INSURANCE & BENEFITS	2017 Adopted Budget	2018 Adopted Budget	DIFFERENCE Plus or Minus
Property Insurance	12,166	15,000	2,834
Workers' Compensation	12,128	15,000	2,872
Unemployment Compensation	16,000	16,500	500
Liability Insurance	5,750	5,500	-250
Bond Premium	350	350	0
Group Health & Life	549,500	592,000	42,500
Retirement	343,000	360,000	17,000
Medicare	36,500	38,000	1,500
Insurance & Benefits Totals	975,394	1,042,350	66,956
PROFESSIONAL SERVICES:			
Appraisal Review Board	80,000	90,000	10,000
Legal Services	165,000	130,000	-35,000
Professional Services	18,000	18,000	0
Registration Fees - Dues	10,000	9,000	-1,000
Audit Services	9,800	10,000	200
Property Valuation Engineer	38,000	39,500	1,500
Professional Services Totals	320,800	296,500	-24,300
INFORMATION TECHNOLOGY:			
Capital Expenditures	65,000	74,000	9,000
Debt Service-IBM	0	0	0
Computer Maintenance	10,000	19,000	9,000
Programming/Software Support	182,000	189,000	7,000
Information Technology Totals	257,000	282,000	25,000
BUILDING:			
Building Maintenance	34,000	34,000	0
Utilities	36,000	31,000	-5,000
Building Totals	70,000	65,000	-5,000

SUPPLIES and SERVICES:

	2017	2018	DIFFERENCE
	Adopted	Adopted	Plus or Minus
	Budget	Budget	
Deed Reporting Service	13,200	14,420	1220
Postage	80,000	96,000	16,000
Cameras & Film	0	0	0
Office Supplies	23,000	23,000	0
Office Equipment	5,000	5,000	0
Equipment Maintenance	28,000	28,000	0
Books & Subscriptions	8,000	8,000	0
Office Furniture	15,000	15,000	0
Janitorial Supplies	8,000	6,000	-2000
Janitorial Services	0	0	0
Printing	20,000	20,000	0
Archiving	0	0	0
Telephone	40,000	44,000	4000
Advertising and Notices	16,000	17,000	1000
Maps & Supplies	0	0	0
Mapping Equipment	0	0	0
Fieldwork Supplies	3,000	6,000	3000
Postage Equipment Lease	9,048	9,048	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	275,248	298,468	23,220

OTHER OPERATING EXPENSES:

Appraisers' Car Allowance	207,600	230,400	22,800
Staff Travel	10,000	11,000	1,000
Staff Lodging	15,000	14,000	-1,000
Staff Meals	4,000	7,000	3,000
Staff Training/Education	26,000	30,000	4,000
Board Travel	4,500	4,500	0
Board Lodging	7,000	6,000	-1,000
Board Meals	1,600	1,600	0
Board Conferences/Education	2,750	2,825	75

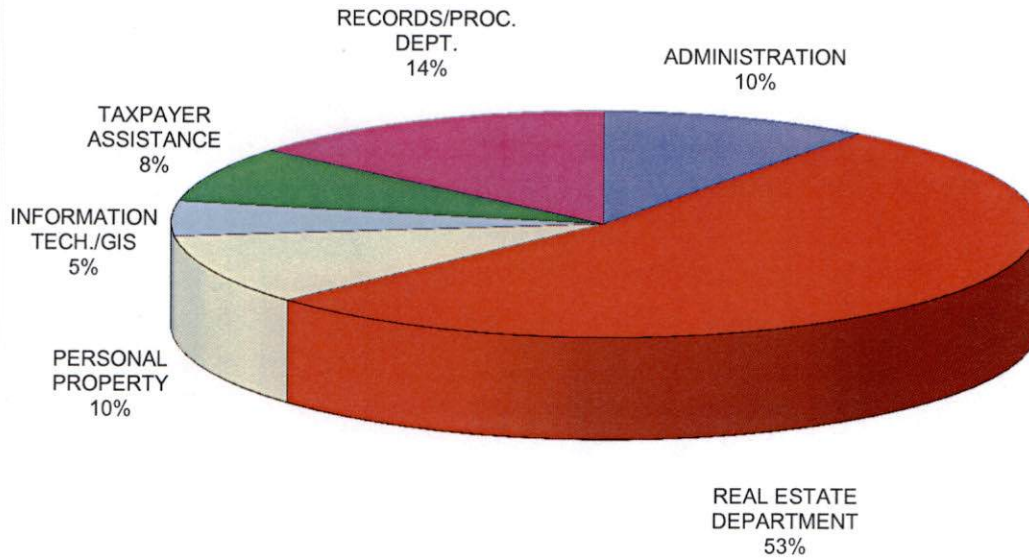
Other Operations Expense Totals	278,450	307,325	28,875
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HUMAN RESOURCES	2,320,000	2,541,286	221,286
COLA	0	0	0
CONTINGENCY FUNDS	0	0	0
CAPITAL ASSET RESERVE	0	0	0
REPAYMENT OF DESIGNATED FUNDS	0	0	0

EXPENDITURE SUMMARY:

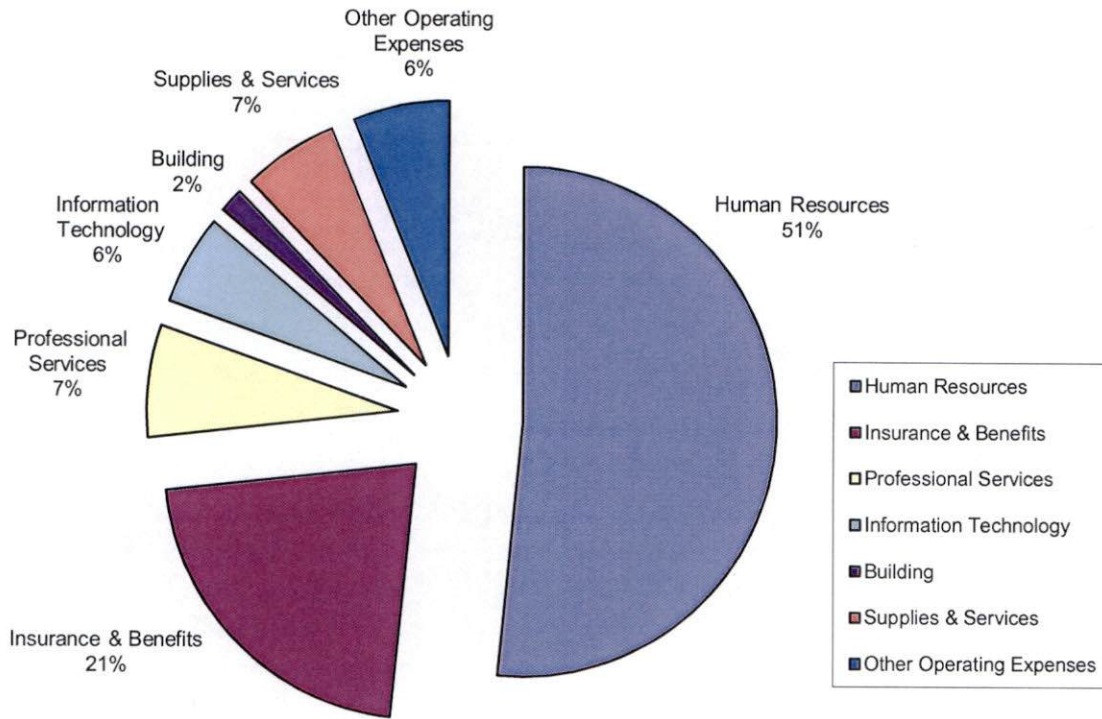
	2017 Adopted Budget	2018 Adopted Budget	DIFFERENCE Plus or Minus
Human Resources	2,320,000	2,541,286	221,286
Insurance & Benefits	975,894	1,042,350	66,456
Professional Services	320,800	296,500	-24,300
Information Technology	257,000	282,000	25,000
Building	70,000	65,000	-5,000
Supplies & Services	275,248	298,468	23,220
Other Operating Expenses	278,450	307,325	28,875
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	4,497,392	4,832,929	335,537

**CAMERON APPRAISAL DISTRICT
OF EMPLOYEES BY DEPARTMENT**



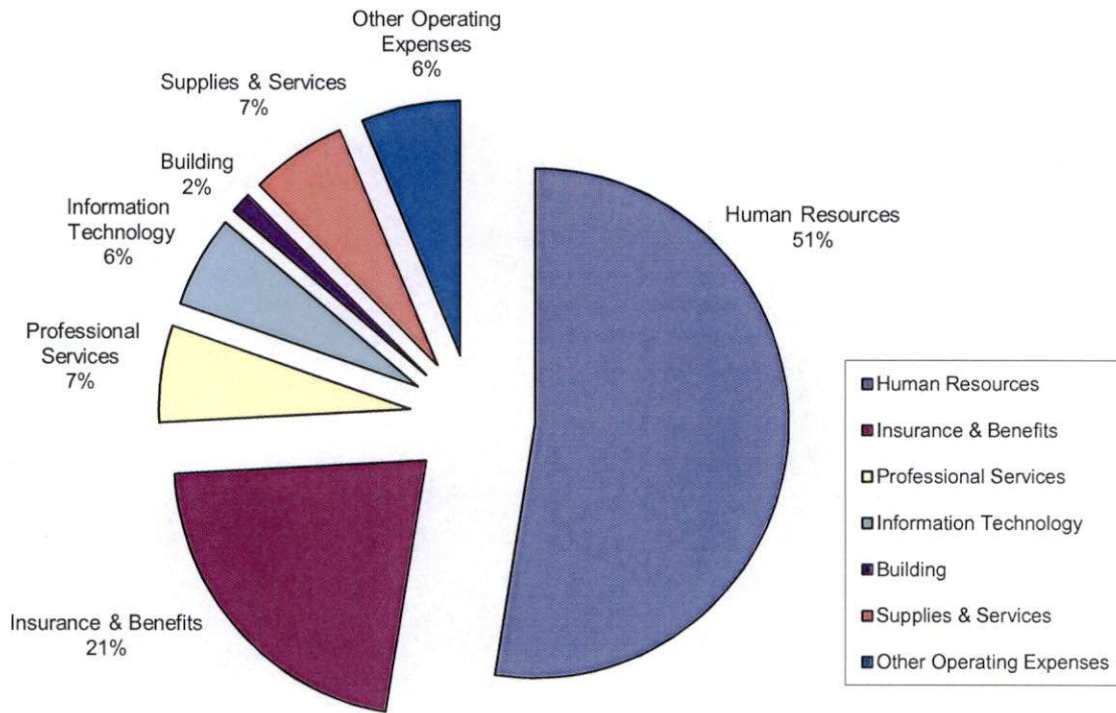
ADMINISTRATION	5	10%
REAL ESTATE DEPARTMENT	30	53%
PERSONAL PROPERTY	5	10%
INFORMATION TECH./GIS	5	5%
TAXPAYER ASSISTANCE	4	8%
RECORDS/PROCESSING DEPT.	14	14%
TOTAL	63	100%

**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%

**2018 ADOPTED BUDGET
CAMERON APPRAISAL DISTRICT**



Human Resources	2,541,286	51%
Insurance & Benefits	1,042,350	21%
Professional Services	296,500	7%
Information Technology	282,000	6%
Building	65,000	2%
Supplies & Services	298,468	7%
Other Operating Expenses	307,325	6%
TOTAL	4,832,929	100%

NARRATIVE ACCOUNT DESCRIPTION

ACCT. #	ACCOUNT NAME	2016 AMT	2017 AMT	2018 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	2,153,115	2,320,000	2,541,286
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This total line item includes the salary for all staff along with possible merit increases. Other items that may be included in this item is salary group changes to occur due to the state mandated certifications, incentive plans, added compensations, promotions, and transfer adjustments 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	2016 AMT	2017 AMT	2018 AMT
6000.05	COLA	0	0	0

No COLA.

6010.02	TELEPHONE	42,000	40,000	44,000
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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 nine (9) CAD managers and one (1) executive assistant.

6010.04	EQUIPMENT MAINTENANCE	28,800	28,000	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	8,000	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	3600	13,200	14,420
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Deed reporting service from ACS, County Services, Lexis Nexis, or any other providers.

6010.12	OFFICE SUPPLIES	25,000	23,000	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	9,048	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	2016 AMT	2017 AMT	2018 AMT
6010.16	POSTAGE	120,000	80,000	96,000

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	3,000	6,000
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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	16,000	17,000
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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	20,000	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	2016 AMT	2017 AMT	2018 AMT
6010.36	JANITORIAL SUPPLIES	8,000	8,000	6,000

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	15,000	15,000	15,000
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This account exists to purchase desks, chairs, and tables.

6010.44	OFFICE EQUIPMENT	5,000	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	90,000
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This line item is designed to pay the Appraisal Review Board Members a per diem that is based on the number of hours that they provide their services. The rate approved in this budget is \$25 (Example: if one works 8 hours, they are paid \$200 for the day; if one works 4 hours, they are paid \$100 for the day; if one works 2 hours, they are paid \$50 for the day; etc..) {Adopted April 19, 2010}. All other ARB expenses are paid from this line item including: out-of-district travel/lodging/meals, certified training, registration fees/dues, supplies, legal services, security, and temporary staffing. Effective August 14, 2017, the Board of Directors established the size of the ARB at seven (7) members.

6020.08	LEGAL SERVICES	165,000	165,000	130,000
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This line item includes legal fees paid to attorneys who represent the CAD at Board meetings, contract reviews, binding arbitration and all types of litigation. Expert testimony and consultation services are also paid from this fund.

6020.10	PROFESSIONAL SERVICES	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	2016 AMT	2017 AMT	2018 AMT
6020.12	AUDIT SERVICES	9,500	9,800	10,000

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	37,500	39,500
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This account provides for the valuation of railroad, pipeline, utility, and mineral properties. T.Y. Pickett & Co. is the service provider.

6020.20	REGISTRATION & DUES	15,000	10,000	9,000
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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	135,742	66,000	74,000
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This item covers PC replacement, scanner replacements, replacements of hubs & switches, QAS data verification, and major improvements to the office. This item also may include contractual services.

6030.08	COMPUTER MAINTENANCE	12,000	10,000	19,000
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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	175,500	182,000	189,000
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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	2016 AMT	2017 AMT	2018 AMT
6040.06	UTILITIES	38,000	36,000	31,000

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	15,000	15,000	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	4,000	4,000	7,000
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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	11,000
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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	2016 AMT	2017 AMT	2018 AMT
6060.06	APPRAISERS' CAR ALLOWANCE	201,000	207,600	230,400

This line item funds the monthly car allowance (1 chief appraiser @ \$650; 1 manager @ \$450; 4 managers @ \$400 & 30 appraisers @ \$550) for those who utilize personal vehicles for CAD business and incidental travel required of the Liaison Officer and Records/Processing department staff. NOTE: Mileage may be utilized in lieu of monthly car allowance and will be paid at the IRS mileage rate.

6060.07	BOARD LODGING	7,000	7,000	6,000
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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	30,000
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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 hours needed per registrant of CEUs now mandated through TDLR.

6070.20	BOD CONFERENCES/EDUCATION	2,750	2,750	2,825
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This line will fund education and conference expenses for the Board of Directors.

6080.02	GROUP HEALTH & LIFE	508,000	549,500	592,000
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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 for health insurance. 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	12,500	12,128	15,000
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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	2016 AMT	2017 AMT	2018 AMT
6080.06	UNEMPLOYMENT COMP.	15,000	16,000	16,500

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	314,270	343,000	360,000
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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	34,000	36,500	38,000
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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	11,800	12,166	15,000
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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	7,000	5,750	5,500
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This policy includes insurance for errors and omissions to protect the Board of Directors and the management of the CAD, general liability, and hired and non-owned commercial liability to protect the District. The total coverage is for \$2,000,000 or \$1,000,000 per incident up to \$2,000,000.

6080.18	BOND PREMIUM	350	350	350
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This is a fidelity type of bond which covers the four (4) employees of the CAD who are authorized to manage the financial accounts of the District. In 2005 all clerks in the Taxpayer Assistance Department were added for the collection of personal property penalty payments. The total amount of the coverage is \$200,000.

CAMERON APPRAISAL DISTRICT
PAY SCHEDULE

	BASE	6	7	8	9	10	11	12	13	14	15	16	17
2A	10,774	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	5.18	6.23	6.42	6.62	6.84	7.05	7.27	7.49	7.73	7.99	8.24	8.51	8.77
3A	11,440	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	5.50	6.62	6.84	7.05	7.27	7.49	7.73	7.99	8.24	8.51	8.77	9.06	9.36
4A	12,189	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	5.86	7.05	7.27	7.49	7.73	7.99	8.24	8.51	8.77	9.06	9.36	9.67	9.99
5A	12,958	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	6.23	7.49	7.73	7.99	8.24	8.51	8.77	9.06	9.36	9.67	9.99	10.32	10.67
6A	13,770	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	6.62	7.99	8.24	8.51	8.77	9.06	9.36	9.67	9.99	10.32	10.67	11.03	11.39
7A	14,664	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	7.05	8.51	8.77	9.06	9.36	9.67	9.99	10.32	10.67	11.03	11.39	11.78	12.16
8A	15,579	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	7.49	9.06	9.36	9.67	9.99	10.32	10.67	11.03	11.39	11.78	12.16	12.58	12.99
9A	16,619	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	7.99	9.67	9.99	10.32	10.67	11.03	11.39	11.78	12.16	12.58	12.99	13.42	13.87
10A	17,701	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	8.51	10.32	10.67	11.03	11.39	11.78	12.16	12.58	12.99	13.42	13.87	14.34	14.83
11A	18,845	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	9.06	11.03	11.39	11.78	12.16	12.58	12.99	13.42	13.87	14.34	14.83	15.31	15.83
12A	20,114	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	9.67	11.78	12.16	12.58	12.99	13.42	13.87	14.34	14.83	15.31	15.83	16.36	16.91
13A	21,466	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	10.32	12.58	12.99	13.42	13.87	14.34	14.83	15.31	15.83	16.36	16.91	17.46	18.04
14A	22,942	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	11.03	13.42	13.87	14.34	14.83	15.31	15.83	16.36	16.91	17.46	18.04	18.65	19.28
15A	24,502	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	11.78	14.34	14.83	15.31	15.83	16.36	16.91	17.46	18.04	18.65	19.28	19.93	20.58
16A	26,166	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	12.58	15.31	15.83	16.36	16.91	17.46	18.04	18.65	19.28	19.93	20.58	21.28	22.00
17A	27,914	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	13.42	16.36	16.91	17.46	18.04	18.65	19.28	19.93	20.58	21.28	22.00	22.73	23.50
18A	29,827	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	14.34	17.46	18.04	18.65	19.28	19.93	20.58	21.28	22.00	22.73	23.50	24.27	25.12
19A	31,845	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	15.31	18.65	19.28	19.93	20.58	21.28	22.00	22.73	23.50	24.27	25.12	25.94	26.79
20A	34,029	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	16.36	19.93	20.58	21.28	22.00	22.73	23.50	24.27	25.12	25.94	26.79	27.67	28.67
21A	36,317	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	17.46	21.28	22.00	22.73	23.50	24.27	25.12	25.94	26.79	27.67	28.67	29.62	30.73
22A	38,792	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	18.65	22.73	23.50	24.27	25.12	25.94	26.79	27.67	28.67	29.62	30.73	31.75	32.8
23A	41,454	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	19.93	24.27	25.12	25.94	26.79	27.67	28.67	29.62	30.73	31.75	32.8	33.88	35.00
24A	44,262	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	21.28	25.94	26.79	27.67	28.67	29.62	30.73	31.75	32.8	33.88	35.00	36.16	37.24
25A	47,278	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	22.73	27.67	28.67	29.62	30.73	31.75	32.8	33.88	35.00	36.16	37.24	38.36	39.51
26A	50,482	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	24.27	29.62	30.73	31.75	32.8	33.88	35.00	36.16	37.24	38.36	39.51	40.70	41.92
27A	53,955	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	25.94	31.75	32.8	33.88	35.00	36.16	37.24	38.36	39.51	40.70	41.92	43.17	44.47
28A	57,554	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	27.67	33.88	35.00	36.16	37.24	38.36	39.51	40.70	41.92	43.17	44.47	45.80	47.18
29A	61,610	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	29.62	36.16	37.24	38.36	39.51	40.70	41.92	43.17	44.47	45.80	47.18	48.59	50.05
30A	66,040	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	31.75	38.36	39.51	40.70	41.92	43.17	44.47	45.80	47.18	48.59	50.05	51.55	53.10
31A	70,470	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	33.88	40.70	41.92	43.17	44.47	45.80	47.18	48.59	50.05	51.55	53.10	54.69	56.33
32A	75,207	89,802	92,496	95,271	98,129	101,073	104,105	107,228	110,444	113,757	117,170	120,685	124,305
H	36.16	43.17	44.47	45.80	47.18	48.59	50.05	51.55	53.10	54.69	56.33	58.02	59.76

CAMERON APPRAISAL DISTRICT

ORGANIZATIONAL CHART

