

**CAMERON
APPRAISAL
DISTRICT**



**2019
ADOPTED
BUDGET**

CAMERON APPRAISAL DISTRICT

2019 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
Jesse Villarreal
Tony Yzaguirre, Jr.

DATE: August 20, 2018

TO: CAD Directors and all Taxing Units

FROM: Richard Molina, RPA 
Chief Appraiser

RE: 2019 Adopted CAD Budget

The 2019 adopted budget for Cameron Appraisal District is \$5,175,203, which represents an increase of \$342,274 from the 2018 adopted budget.

This year, the District expects to have upward of 210,000 accounts in our files to value for tax purposes. The budget has increased by 7.12%, and the cost per parcel has increased by 6.5% to \$24.65 per parcel for fiscal year 2019.

The adopted budget includes the entity contributions, employee positions, and salary ranges. The line item costs compare the 2018 adopted budget to the 2019 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 2019 adopted budget, please feel free to contact me.

CAMERON APPRAISAL DISTRICT

2019 BUDGET CALENDAR

MAY 17, 2018	BUDGET WORKSHOP
JUNE 11, 2018	CHIEF APPRAISER SUBMITS PROPOSED BUDGET TO BOARD OF DIRECTORS
JUNE 12, 2018	CHIEF APPRAISER DELIVERS PROPOSED BUDGET TO TAXING UNITS
JULY 13, 2018	NOTIFICATION OF PUBLIC HEARING ON PROPOSED 2019 BUDGET TO PARTICIPATING ENTITIES
JULY 22 & 26, 2018	CHIEF APPRAISER PUBLISHES PUBLIC NOTICE OF BUDGET HEARING IN NEWSPAPER
AUGUST 20, 2018	5:30 P.M. BOARD OF DIRECTORS HOLDS PUBLIC HEARING - 5:45 P.M. REGULAR BOARD MEETING AND ADOPTION OF FINAL 2019 BUDGET
OCTOBER 8, 2018	CHIEF APPRAISER MAILS 2019 PAYMENT SCHEDULE TO TAXING JURISDICTIONS
JANUARY 1, 2019	FIRST PAYMENT DUE PRIOR TO THIS DATE
APRIL 1, 2019	SECOND PAYMENT DUE PRIOR TO THIS DATE
JULY 1, 2019	THIRD PAYMENT DUE PRIOR TO THIS DATE
OCTOBER 1, 2019	FOURTH PAYMENT DUE PRIOR TO THIS DATE

SUMMARY OF REVENUES

2019 Adopted Budget

\$

5,175,203.00

<u>Taxing Jurisdictions</u>	<u>Levy for 2018</u>	<u>Percent of Total Levies</u>	<u>2018 Contribution</u>	<u>2019 Contribution</u>	<u>Qtrly-Pymt</u>
1 Cameron County	76,465,202	0.1805901	877,604	934,590	233,647.50
2 Brownsville I.S.D.	72,811,142	0.1719602	834,622	889,929	222,482.25
3 Harlingen I.S.D.	47,280,960	0.1116648	540,369	577,888	144,472.00
4 La Feria I.S.D.	5,410,935	0.0127792	62,587	66,135	16,533.75
5 Los Fresnos I.S.D.	23,087,245	0.0545258	244,478	282,182	70,545.50
6 Lyford ISD	146,749	0.0003466	1,692	1,794	448.50
7 Point Isabel I.S.D.	39,402,922	0.0930590	455,459	481,599	120,399.75
8 Rio Hondo I.S.D.	4,423,985	0.0104483	49,781	54,072	13,518.00
9 San Benito I.S.D.	14,082,378	0.0332588	154,320	172,121	43,030.25
10 Santa Maria I.S.D.	902,454	0.0021314	10,008	11,030	2,757.50
11 Santa Rosa I.S.D.	1,321,679	0.0031214	14,373	16,154	4,038.50
12 City of Brownsville	46,204,279	0.1091220	530,840	564,729	141,182.25
13 City of Combes	705,305	0.0016657	7,686	8,621	2,155.25
14 City of Harlingen	19,016,342	0.0449115	217,866	232,426	58,106.50
15 City of La Feria	1,664,610	0.0039314	19,432	20,346	5,086.50
16 City of Los Fresnos	1,931,738	0.0045622	21,224	23,611	5,902.75
17 City of Los Indios	306,581	0.0007241	3,483	3,747	936.75
18 City of Port Isabel	2,049,932	0.0048414	23,115	25,055	6,263.75
19 City of Primera	916,149	0.0021637	9,233	11,198	2,799.50
20 City of Rio Hondo	546,249	0.0012901	6,417	6,676	1,669.00
21 City of San Benito	5,128,129	0.0121113	57,388	62,678	15,669.50
22 City of Santa Rosa	347,480	0.0008207	3,758	4,247	1,061.75
23 City of South Padre Island	8,013,793	0.0189264	93,698	97,948	24,487.00
24 City of Bayview	126,855	0.0002996	1,429	1,550	387.50
25 Town of Indian Lake	119,344	0.0002819	1,194	1,459	364.75
26 Town of Laguna Vista	1,090,098	0.0025745	12,509	13,324	3,331.00
27 Town of Palm Valley	612,716	0.0014471	6,759	7,489	1,872.25
28 Town of Rancho Viejo	1,202,822	0.0028407	13,654	14,701	3,675.25
29 Brownsville Navigation Dist	3,159,328	0.0074615	35,112	38,615	9,653.75
30 Port of Harlingen	0	0.0000000	15,123	0	0.00
31 Laguna Madre Water Dist	1,345,615	0.0031780	17,240	16,447	4,111.75
32 CC Drainage Dist #1	1,985,408	0.0046890	21,106	24,267	6,066.75
33 SBCC Drainage Dist #3	2,999,842	0.0070848	33,860	36,665	9,166.25
34 CC Drainage Dist #4	65,717	0.0001552	713	803	200.75
35 CC Drainage Dist #5	2,588,904	0.0061143	29,365	31,643	7,910.75
36 CC Emergency Dist #1	3,349,337	0.0079102	37,124	40,937	10,234.25
37 South Texas I.S.D.	9,628,198	0.0227392	108,520	117,680	29,420.00
38 TX Southmost College Dist	20,706,316	0.0489027	232,587	253,081	63,270.25
39 Paseo de la Resaca #1	298,882	0.0007059	3,515	3,653	913.25
40 Paseo de la Resaca #2	477,013	0.0011266	6,408	5,830	1,457.50
41 Paseo de la Resaca #3	446,210	0.0010538	5,225	5,454	1,363.50
42 Valley Mud #2	1,049,660	0.0024790	12,053	12,829	3,207.25
Totals	423,418,503	1.0000000	4,832,929	5,175,203	1,293,800.75

2019 SALARIES AND BENEFITS

		2019	-----BENEFITS-----				Total	Total
		Prop	Retirement	Health	Life	LTD	Fringe	Wages &
		Salary	13.01%	Ins.	AD&D		Benefits	Benefits
<u>Administration Department</u>								
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.		66,040	8,592	10,476	104	442	19,615	85,655
Manager		59,634	7,758	7,428	104	400	15,690	75,324
Clerk	Asst.	47,278	6,151	10,344	104	317	16,916	64,194
Maint.		<u>24,502</u>	<u>3,188</u>	<u>10,476</u>	<u>104</u>	<u>164</u>	<u>13,932</u>	<u>38,434</u>
	5	331,454	43,122	52,092	522	2,221	97,957	429,411
<u>Personal Property Department</u>								
Manager	RPA	59,634	7,758	13,368	104	400	21,630	81,264
Appraiser	RPA	48,880	6,359	10,476	104	327	17,267	66,147
Appraiser	RPA	41,464	5,394	7,428	104	278	13,205	54,669
Appraiser	RPA	38,792	5,047	10,476	104	260	15,887	54,679
Appraiser	RPA	<u>34,237</u>	<u>4,454</u>	<u>7,428</u>	<u>104</u>	<u>229</u>	<u>12,216</u>	<u>46,453</u>
	5	223,007	29,013	49,176	522	1,494	80,205	303,212
<u>I.T. Department</u>								
Manager		84,646	11,012	10,344	104	567	22,028	106,674
Analyst		<u>48,880</u>	<u>6,359</u>	<u>10,345</u>	<u>104</u>	<u>327</u>	<u>17,136</u>	<u>66,016</u>
	2	133,526	17,372	20,689	209	895	39,164	172,690
<u>Deeds/GIS</u>								
Manager		48,880	6,359	10,104	104	327	16,895	65,775
Clerk		26,166	3,404	7,452	104	175	11,136	37,302
Clerk		25,293	3,291	7,428	104	169	10,992	36,285
GIS		44,262	5,758	13,368	104	297	19,527	63,789
GIS		<u>44,262</u>	<u>5,758</u>	<u>7,320</u>	<u>104</u>	<u>297</u>	<u>13,479</u>	<u>57,741</u>
	5	188,863	24,571	45,672	522	1,265	72,030	260,893
<u>Records/Processing Dept</u>								
Manager		68,224	8,876	10,344	104	457	19,781	88,005
Supervisor		47,278	6,151	13,032	104	317	19,604	66,882
Clerk	Senior	48,880	6,359	10,104	104	327	16,895	65,775
Clerk	Senior	44,262	5,758	7,428	104	297	13,587	57,849
Clerk	Senior	42,806	5,569	10,104	104	287	16,064	58,870
Clerk	Senior	35,173	4,576	7,452	104	236	12,368	47,541
Clerk		34,029	4,427	10,476	104	228	15,236	49,265
Clerk	Senior	31,845	4,143	10,104	104	213	14,565	46,410
Clerk	Senior	31,845	4,143	10,344	104	213	14,805	46,650
Clerk		31,845	4,143	10,344	104	213	14,805	46,650
Clerk		28,850	3,753	10,344	104	193	14,395	43,245
Clerk		26,166	3,404	10,104	104	175	13,788	39,954
Clerk		26,166	3,404	10,344	104	175	14,028	40,194
Clerk		25,293	3,291	10,344	104	169	13,908	39,201
Clerk		25,293	3,291	11,856	104	169	15,420	40,713
Clerk		<u>24,502</u>	<u>3,188</u>	<u>7,428</u>	<u>104</u>	<u>164</u>	<u>10,884</u>	<u>35,386</u>
	16	572,457	74,477	160,152	1,670	3,835	240,135	812,592

2019 SALARIES AND BENEFITS

		2019	-----BENEFITS-----				Total	Total
		Prop	Retirement	Health	Life	LTD	Fringe	Wages &
		Salary	13.01%	Ins.	AD&D		Benefits	Benefits
<u>Real Estate Department</u>								
Director	RPA	79,781	10,380	7,428	104	535	18,446	98,227
Manager	RPA	68,224	8,876	13,368	104	457	22,805	91,029
Manager	RPA	59,634	7,758	10,344	104	400	18,606	78,240
Sr. Appr.	RPA	50,482	6,568	11,856	104	338	18,866	69,348
Sr. Appr.	RPA	50,482	6,568	7,560	104	338	14,570	65,052
Appraiser	RPA	48,880	6,359	10,344	104	327	17,135	66,015
Appraiser	RPA	41,454	5,393	10,344	104	278	16,119	57,573
Appraiser	RPA	37,523	4,882	13,368	104	251	18,606	56,129
Appraiser	Level I	31,019	4,036	10,344	104	208	14,692	45,711
Appraiser	Level I	31,019	4,036	10,344	104	208	14,692	45,711
Appraiser	Level I	31,019	4,036	10,344	104	208	14,692	45,711
Appraiser	Level I	31,019	4,036	10,344	104	208	14,692	45,711
Appraiser	Level I	31,845	4,143	10,344	104	213	14,805	46,650
Appraiser	Level I	31,845	4,143	10,344	104	213	14,805	46,650
Appraiser	Level II	32,233	4,193	10,104	104	216	14,618	46,850
Appraiser	Level II	32,233	4,193	7,164	104	216	11,678	43,910
Appraiser	Level II	31,845	4,143	7,428	104	213	11,889	43,734
Appraiser	Level II	34,029	4,427	7,428	104	228	12,188	46,217
Appraiser	Level III	32,059	4,171	11,520	104	215	16,010	48,069
Appraiser	Level III	32,926	4,284	10,344	104	221	14,953	47,879
Appraiser	Level III	31,845	4,143	10,344	104	213	14,805	46,650
Appraiser	Level III	31,845	4,143	7,428	104	213	11,889	43,734
Appraiser	Level III	34,029	4,427	13,032	104	228	17,792	51,821
Appraiser	Level III	35,173	4,576	13,368	104	236	18,284	53,457
Appraiser	Level IV	35,364	4,601	7,560	104	237	12,502	47,866
Appraiser	Level IV	37,523	4,882	7,428	104	251	12,666	50,189
Appraiser	Level IV	37,523	4,882	11,856	104	251	17,094	54,617
Manager	RPA	59,634	7,758	10,344	104	400	18,606	78,240
Appraiser	RPA	40,102	5,217	10,344	104	269	15,934	56,036
Appraiser	RPA	48,880	6,359	10,344	104	327	17,135	66,015
Appraiser	RPA	48,880	6,359	10,104	104	327	16,895	65,775
Appraiser	RPA	<u>38,792</u>	<u>5,047</u>	<u>10,104</u>	<u>104</u>	<u>260</u>	<u>15,515</u>	<u>54,307</u>
32		1,299,142	169,018	322,920	3,341	8,704	503,983	1,803,125
<u>65</u>		<u>\$2,748,448</u>	<u>\$357,573</u>	<u>\$650,701</u>	<u>\$6,786</u>	<u>\$18,415</u>	<u>\$1,033,475</u>	<u>\$3,781,923</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 30-15	40,102 - 104,105
System Analyst	1	Group 20-05	-	Group 22-15	30,846 - 63,918
Total	2				
Records/Processing Dept.					
Manager	1	Group 20-05	-	Group 26-15	40,102 - 82,181
Coordinator	1	Group 12-15	-	Group 18-17	32,296 - 52,250
Senior Clerks	6	Group 11-14	-	Group 20-15	29,827 - 55,725
Clerks	8	Group 7-10	-	Group 14-17	20,114 - 40,102
Total	16				
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	6	Group 11-14	-	Group 11-17	29,827 - 32,926
Total	32				

Employee Position	# of Positions	Group	&	Step	Salary Range
Deeds/GIS					
Manager	1	Group 20-05	-	Group 26-15	40,102 - 82,181
Clerks	2	Group 7-10	-	Group 14-17	20,114 - 40,102
GIS	2	Group 12-10		Group 17-17	27,914 - 48,880
Total	5				

EMPLOYEE CLASSIFICATIONS & PAYGRADES TOTAL 65

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

INSURANCE & BENEFITS	2018 Adopted Budget	2019 Adopted Budget	DIFFERENCE Plus or Minus
Property Insurance	15,000	16,557	1,557
Workers' Compensation	15,000	16,200	1,200
Unemployment Compensation	16,500	7,500	-9,000
Liability Insurance	5,500	5,700	200
Bond Premium	350	350	0
Group Health & Life	592,000	645,000	53,000
Retirement	360,000	382,000	22,000
Medicare	38,000	43,000	5,000
Insurance & Benefits Totals	1,042,350	1,116,307	73,957
PROFESSIONAL SERVICES:			
Appraisal Review Board	90,000	80,000	-10,000
Legal Services	130,000	115,000	-15,000
Professional Services	18,000	18,000	0
Registration Fees - Dues	9,000	9,000	0
Audit Services	10,000	10,000	0
Property Valuation Engineer	39,500	41,500	2,000
Professional Services Totals	296,500	273,500	-23,000
INFORMATION TECHNOLOGY:			
Capital Expenditures	74,000	101,020	27,020
Debt Service-IBM	0	0	0
Computer Maintenance	19,000	15,000	-4,000
Programming/Software Support	189,000	208,700	19,700
Information Technology Totals	282,000	324,720	42,720
BUILDING:			
Building Maintenance	34,000	34,000	0
Utilities	31,000	31,000	0
Building Totals	65,000	65,000	0

SUPPLIES and SERVICES:

	2018	2019	DIFFERENCE
	Adopted	Adopted	Plus or Minus
	Budget	Budget	
Deed Reporting Service	14,420	14,950	530
Postage	96,000	96,000	0
Cameras & Film	0	0	0
Office Supplies	23,000	23,000	0
Office Equipment	5,000	2,500	-2500
Equipment Maintenance	28,000	28,000	0
Books & Subscriptions	8,000	8,000	0
Office Furniture	15,000	25,000	10000
Janitorial Supplies	6,000	6,000	0
Janitorial Services	0	0	0
Printing	20,000	20,000	0
Archiving	0	0	0
Telephone	44,000	44,000	0
Advertising and Notices	17,000	17,000	0
Maps & Supplies	0	0	0
Mapping Equipment	0	0	0
Fieldwork Supplies	6,000	5,000	-1000
Postage Equipment Lease	9,048	9,048	0
Miscellaneous Board Expense	1,000	1,500	500
Chief Appraiser's Expense	5,000	5,000	0
Public Service Promotions	1,000	1,000	0
Supplies & Service Total	298,468	305,998	7,530

OTHER OPERATING EXPENSES:

Appraisers' Car Allowance	230,400	243,600	13,200
Staff Travel	11,000	11,000	0
Staff Lodging	14,000	18,500	4,500
Staff Meals	7,000	7,000	0
Staff Training/Education	30,000	26,000	-4,000
Board Travel	4,500	4,500	0
Board Lodging	6,000	7,700	1,700
Board Meals	1,600	1,600	0
Board Conferences/Education	2,825	3,050	225

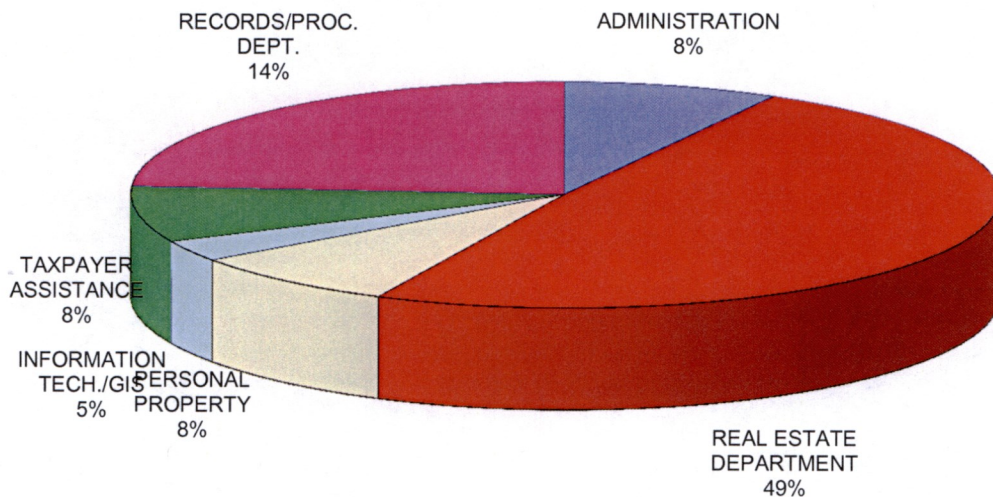
Other Operations Expense Totals	307,325	322,950	15,625
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HUMAN RESOURCES	2,541,286	2,766,728	225,442
COLA	0		0
CONTINGENCY FUNDS	0		0
CAPITAL ASSET RESERVE	0		0
REPAYMENT OF DESIGNATED FUNDS	0		0

EXPENDITURE SUMMARY:

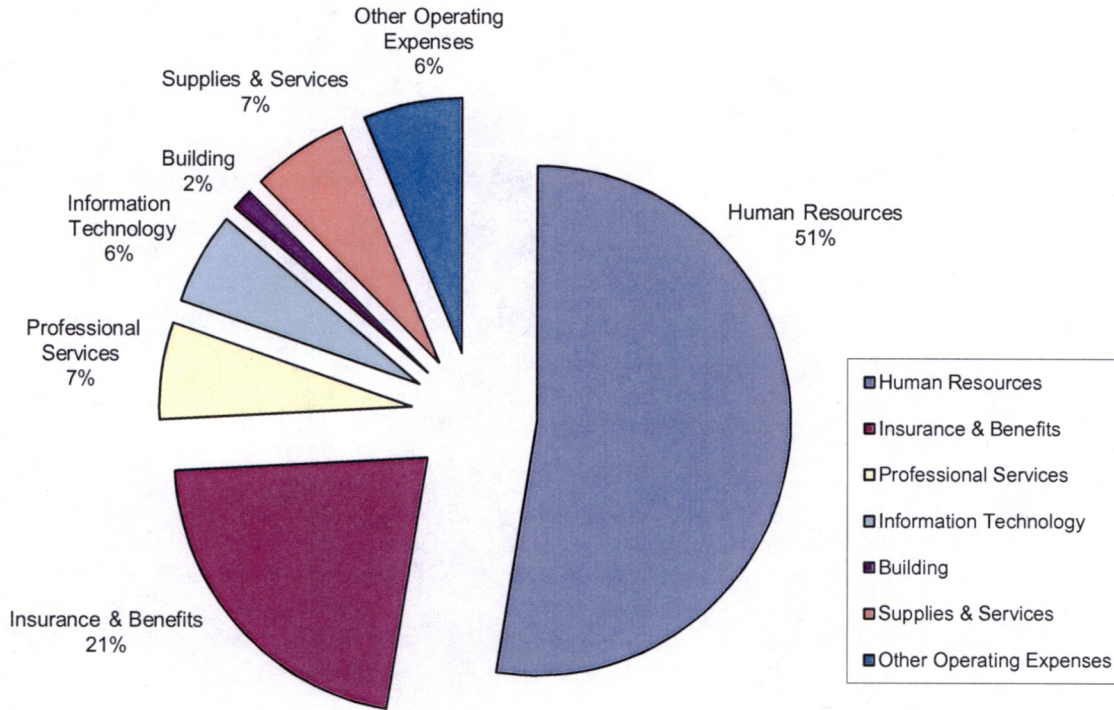
	2018 Adopted Budget	2019 Adopted Budget	DIFFERENCE Plus or Minus
Human Resources	2,541,286	2,766,728	225,442
Insurance & Benefits	1,042,350	1,116,307	73,957
Professional Services	296,500	273,500	-23,000
Information Technology	282,000	324,720	42,720
Building	65,000	65,000	0
Supplies & Services	298,468	305,998	7,530
Other Operating Expenses	307,325	322,950	15,625
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	4,832,929	5,175,203	342,274

**CAMERON APPRAISAL DISTRICT
OF EMPLOYEES BY DEPARTMENT**



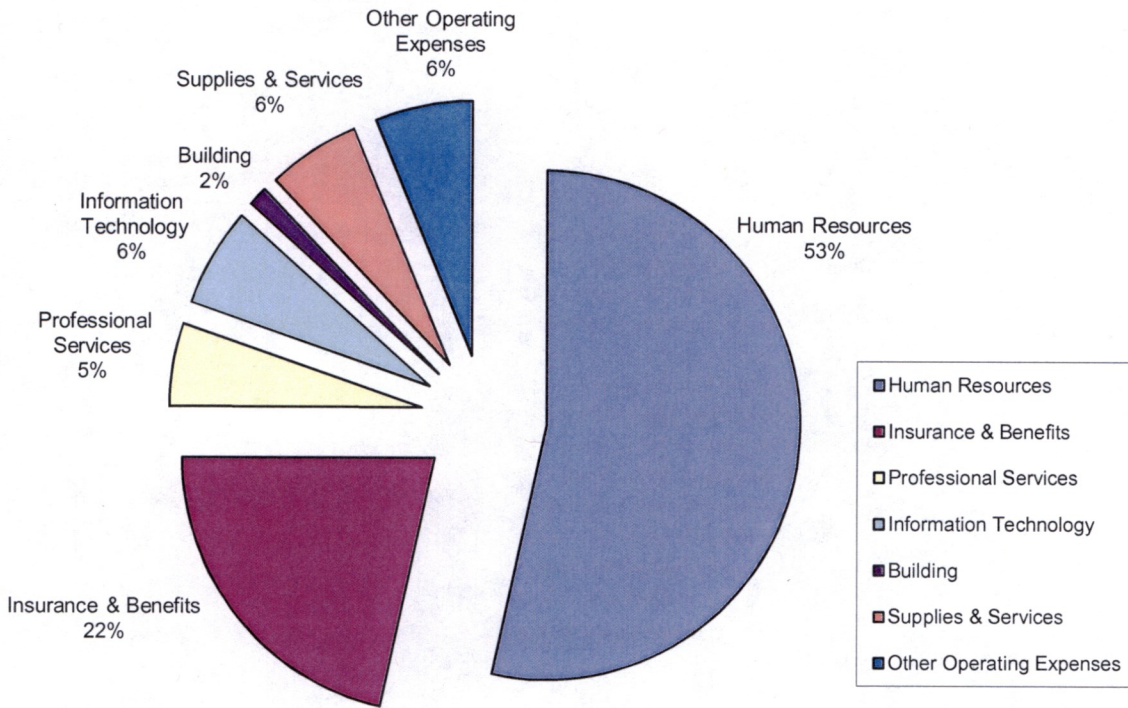
ADMINISTRATION	5	8%
REAL ESTATE DEPARTMENT	32	49%
PERSONAL PROPERTY	5	8%
INFORMATION TECH./GIS	2	3%
TAXPAYER ASSISTANCE	5	8%
RECORDS/PROCESSING DEPT.	16	24%
TOTAL	65	100%

**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%

**2019 ADOPTED BUDGET
CAMERON APPRAISAL DISTRICT**



Human Resources	2,766,728	53%
Insurance & Benefits	1,116,307	22%
Professional Services	273,500	5%
Information Technology	324,720	6%
Building	65,000	2%
Supplies & Services	305,998	6%
Other Operating Expenses	322,950	6%
TOTAL	5,175,203	100%

NARRATIVE ACCOUNT DESCRIPTION

ACCT. #	ACCOUNT NAME	2017 AMT	2018 AMT	2019 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	2,320,000	2,541,286	2,766,728
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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	2017 AMT	2018 AMT	2019 AMT
6000.05	COLA	0	0	0

No COLA.

6010.02	TELEPHONE	40,000	44,000	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	28,000	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	8,000	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	13,200	14,420	14,950
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Deed reporting service from ACS, County Services, Lexis Nexis, or any other providers.

6010.12	OFFICE SUPPLIES	23,000	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	9,048	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	2017 AMT	2018 AMT	2019 AMT
6010.16	POSTAGE	80,000	96,000	96,000

This item includes the cost of mailing all appraisal notices, rendition forms, 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	3,000	6,000	5,000
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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	1,500
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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	16,000	17,000	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	20,000	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	2017 AMT	2018 AMT	2019 AMT
6010.36	JANITORIAL SUPPLIES	8,000	6,000	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	25,000
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This account exists to purchase desks, chairs, and tables.

6010.44	OFFICE EQUIPMENT	5,000	5,000	2,500
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This account exists to purchase office equipment such as typewriters, calculators, etc.

6020.04	APPRAISAL REVIEW BOARD	80,000	90,000	80,000
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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	130,000	115,000
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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	2017 AMT	2018 AMT	2019 AMT
6020.12	AUDIT SERVICES	9,800	10,000	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	37,500	39,500	41,500
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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	10,000	9,000	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	66,000	74,000	101,020
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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	10,000	19,000	15,000
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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	182,000	189,000	208,700
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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	2017 AMT	2018 AMT	2019 AMT
6040.06	UTILITIES	36,000	31,000	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	14,000	18,500
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This item will fund lodging for appraisal district staff while away from the District for management training, educational/certification classes, seminars, and conferences held outside of the District. This expense will assist the CAD staff in attaining the requirement of CEUs required by the Texas Department of Licensing and Regulation (TDLR).

6060.04	STAFF MEALS	4,000	7,000	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	11,000	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	2017 AMT	2018 AMT	2019 AMT
6060.06	APPRAISERS' CAR ALLOWANCE	207,600	230,400	243,600

This line item funds the monthly car allowance (1 chief appraiser @ \$650; 1 manager @ \$450; 4 managers @ \$400 & 32 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	6,000	7,700
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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	30,000	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 hours needed per registrant of CEUs now mandated through TDLR.

6070.20	BOD CONFERENCES/EDUCATION	2,750	2,825	3,050
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This line will fund education and conference expenses for the Board of Directors.

6080.02	GROUP HEALTH & LIFE	549,500	592,000	645,000
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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	12,128	15,000	16,200
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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	2017 AMT	2018 AMT	2019 AMT
6080.06	UNEMPLOYMENT COMP.	16,000	16,500	7,500

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	343,000	360,000	382,000
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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	36,500	38,000	43,000
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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	12,166	15,000	16,557
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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	5,750	5,500	5,700
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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 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

