



**CAMERON APPRAISAL DISTRICT
2020 ADOPTED BUDGET**

**CAMERON
APPRAISAL
DISTRICT**

**2020
ADOPTED
BUDGET**

CAMERON APPRAISAL DISTRICT

2020 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
Alta Monroe
Ricardo Morado
Laura Perez-Reyes
Jesse Villarreal
Gilbert Weaver
Tony Yzaguirre, Jr.

DATE: October 17, 2019

TO: CAD Directors and all Taxing Units

FROM: Richard Molina, RPA
Chief Appraiser

RE: 2020 Adopted CAD Budget

The 2020 adopted budget for Cameron Appraisal District is \$5,581,067, which represents an increase of \$405,964 from the 2019 adopted budget.

This year, the District expects to have upward of 213,000 accounts in our files to value for tax purposes. The budget has increased by 8.42%, and the cost per parcel has increased by 6.2% to \$26.20 per parcel for fiscal year 2020.

The adopted budget includes the entity contributions, employee positions, and salary ranges. The line item costs compare the 2019 adopted budget to the 2020 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.

Additionally, the adopted budget includes added costs due to recent passing of Senate Bill 2 during the recent 86th Texas Legislative session. This bill includes mandated operating functions for the appraisal district.

Should you have any questions or concerns regarding this 2020 adopted budget, please feel free to contact me.

CAMERON APPRAISAL DISTRICT

2020 BUDGET CALENDAR

| | |
|--------------------|---|
| MAY 16, 2019 | BUDGET WORKSHOP |
| JUNE 10, 2019 | CHIEF APPRAISER SUBMITS PROPOSED BUDGET TO BOARD OF DIRECTORS |
| JUNE 11, 2019 | CHIEF APPRAISER DELIVERS PROPOSED BUDGET TO TAXING UNITS |
| JULY 12, 2019 | NOTIFICATION OF PUBLIC HEARING ON PROPOSED 2020 BUDGET TO PARTICIPATING ENTITIES |
| JULY 21 & 25, 2019 | CHIEF APPRAISER PUBLISHES PUBLIC NOTICE OF BUDGET HEARING IN NEWSPAPER |
| AUGUST 19, 2019 | 5:30 P.M. BOARD OF DIRECTORS HOLDS PUBLIC HEARING - 5:45 P.M. REGULAR BOARD MEETING AND ADOPTION OF FINAL 2020 BUDGET |
| OCTOBER 7, 2019 | CHIEF APPRAISER MAILES 2020 PAYMENT SCHEDULE TO TAXING JURISDICTIONS |
| JANUARY 1, 2020 | FIRST PAYMENT DUE PRIOR TO THIS DATE |
| APRIL 1, 2020 | SECOND PAYMENT DUE PRIOR TO THIS DATE |
| JULY 1, 2020 | THIRD PAYMENT DUE PRIOR TO THIS DATE |
| OCTOBER 1, 2020 | FOURTH PAYMENT DUE PRIOR TO THIS DATE |

SUMMARY OF REVENUES

2020 Proposed Budget

\$

5,581,067.00

| <u>Taxing Jurisdictions</u> | <u>Est. Levy for 2019</u> | <u>Percent of Total Levies</u> | <u>2019 Contribution</u> | <u>2020 Contribution</u> | <u>2020 Qtrly-Pymt</u> |
|--------------------------------|-------------------------------|------------------------------------|------------------------------|------------------------------|----------------------------|
| 1 Cameron County | 84,722,213 | 0.1902043 | 934,590 | 1,061,539 | 265,384.75 |
| 2 Brownsville I.S.D. | 73,467,340 | 0.1649368 | 889,929 | 920,523 | 230,130.75 |
| 3 Harlingen I.S.D. | 45,846,544 | 0.1029271 | 577,888 | 574,443 | 143,610.75 |
| 4 La Feria I.S.D. | 5,465,725 | 0.0122707 | 66,135 | 68,484 | 17,121.00 |
| 5 Los Fresnos I.S.D. | 24,706,814 | 0.0554677 | 282,182 | 309,569 | 77,392.25 |
| 6 Lyford ISD | 147,301 | 0.0003307 | 1,794 | 1,846 | 461.50 |
| 7 Point Isabel I.S.D. | 39,809,818 | 0.0893744 | 481,599 | 498,805 | 124,701.25 |
| 8 Rio Hondo I.S.D. | 4,512,941 | 0.0101317 | 54,072 | 56,546 | 14,136.50 |
| 9 San Benito I.S.D. | 15,177,678 | 0.0340744 | 172,121 | 190,172 | 47,543.00 |
| 10 Santa Maria I.S.D. | 1,001,968 | 0.0022495 | 11,030 | 12,554 | 3,138.50 |
| 11 Santa Rosa I.S.D. | 1,284,061 | 0.0028828 | 16,154 | 16,089 | 4,022.25 |
| 12 City of Brownsville | 49,288,546 | 0.1106545 | 564,729 | 617,570 | 154,392.50 |
| 13 City of Combes | 734,342 | 0.0016486 | 8,621 | 9,201 | 2,300.25 |
| 14 City of Harlingen | 21,232,625 | 0.0476680 | 232,426 | 266,038 | 66,509.50 |
| 15 City of La Feria | 1,736,373 | 0.0038982 | 20,346 | 21,756 | 5,439.00 |
| 16 City of Los Fresnos | 1,975,909 | 0.0044360 | 23,611 | 24,758 | 6,189.50 |
| 17 City of Los Indios | 331,106 | 0.0007433 | 3,747 | 4,149 | 1,037.25 |
| 18 City of Port Isabel | 2,400,463 | 0.0053891 | 25,055 | 30,077 | 7,519.25 |
| 19 City of Primera | 981,993 | 0.0022046 | 11,198 | 12,304 | 3,076.00 |
| 20 City of Rio Hondo | 558,741 | 0.0012544 | 6,676 | 7,001 | 1,750.25 |
| 21 City of San Benito | 5,629,537 | 0.0126385 | 62,678 | 70,536 | 17,634.00 |
| 22 City of Santa Rosa | 371,451 | 0.0008339 | 4,247 | 4,654 | 1,163.50 |
| 23 City of South Padre Island | 8,282,550 | 0.0185946 | 97,948 | 103,778 | 25,944.50 |
| 24 City of Bayview | 133,292 | 0.0002992 | 1,550 | 1,670 | 417.50 |
| 25 Town of Indian Lake | 121,610 | 0.0002730 | 1,459 | 1,524 | 381.00 |
| 26 Town of Laguna Vista | 1,143,193 | 0.0025665 | 13,324 | 14,324 | 3,581.00 |
| 27 Town of Palm Valley | 613,087 | 0.0013764 | 7,489 | 7,682 | 1,920.50 |
| 28 Town of Rancho Viejo | 1,236,025 | 0.0027749 | 14,701 | 15,487 | 3,871.75 |
| 29 Brownsville Navigation Dist | 3,397,851 | 0.0076283 | 38,615 | 42,574 | 10,643.50 |
| 30 Port of Harlingen | 1,370,705 | 0.0030773 | 0 | 17,175 | 4,293.75 |
| 31 Laguna Madre Water Dist | 1,350,542 | 0.0030320 | 16,447 | 16,922 | 4,230.50 |
| 32 CC Drainage Dist #1 | 2,148,479 | 0.0048234 | 24,267 | 26,920 | 6,730.00 |
| 33 SBCC Drainage Dist #3 | 3,177,147 | 0.0071328 | 36,665 | 39,809 | 9,952.25 |
| 34 CC Drainage Dist #4 | 67,814 | 0.0001522 | 803 | 850 | 212.50 |
| 35 CC Drainage Dist #5 | 2,661,302 | 0.0059747 | 31,643 | 33,345 | 8,336.25 |
| 36 CC Emergency Dist #1 | 3,688,489 | 0.0082808 | 40,937 | 46,216 | 11,554.00 |
| 37 South Texas I.S.D. | 10,206,122 | 0.0229131 | 117,680 | 127,880 | 31,970.00 |
| 38 TX Southmost College Dist | 22,025,030 | 0.0494470 | 253,081 | 275,967 | 68,991.75 |
| 39 Paseo de la Resaca #1 | 366,295 | 0.0008223 | 3,653 | 4,590 | 1,147.50 |
| 40 Paseo de la Resaca #2 | 520,624 | 0.0011688 | 5,830 | 6,523 | 1,630.75 |
| 41 Paseo de la Resaca #3 | 456,180 | 0.0010241 | 5,454 | 5,716 | 1,429.00 |
| 42 Valley Mud #2 | 1,077,508 | 0.0024190 | 12,829 | 13,501 | 3,375.25 |
| Totals | 445,427,334 | 1.0000000 | 5,175,203 | 5,581,067 | 1,395,266.75 |

| | | 2020 | -----BENEFITS----- | | | | Total | Total |
|--|-----------|----------------|--------------------|----------------|--------------|--------------|----------------|----------------|
| | | Adopted | Retirement | Health | Life | LTD | Fringe | Wages & |
| | | Salary | 12.76% | Ins. | AD&D | | Benefits | Benefits |
| <u>Administration Department</u> | | | | | | | | |
| Chief Appr. | RPA, BBA | 144,200 | 18,400 | 10,375 | 122 | 966 | 29,863 | 174,063 |
| Asst Chief Appr | | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Exec. Asst. | | 68,224 | 8,705 | 8,780 | 122 | 457 | 18,064 | 86,288 |
| Manager | BBA | 63,918 | 8,156 | 7,498 | 122 | 428 | 16,204 | 80,122 |
| Clerk | Asst. | 48,880 | 6,237 | 10,375 | 122 | 327 | 17,061 | 65,941 |
| Maint. | | <u>25,293</u> | <u>3,227</u> | <u>7,498</u> | <u>122</u> | <u>169</u> | <u>11,017</u> | <u>36,310</u> |
| Department Total | 5 | 350,515 | 44,726 | 44,527 | 609 | 2,348 | 92,210 | 442,725 |
| <u>Personal Property Department</u> | | | | | | | | |
| Manager | RPA | 61,610 | 7,861 | 13,137 | 122 | 413 | 21,533 | 83,143 |
| Appraiser | Level IV | 37,555 | 4,792 | 8,780 | 122 | 252 | 13,945 | 51,500 |
| Appraiser | RPA | 35,173 | 4,488 | 7,498 | 122 | 236 | 12,344 | 47,517 |
| Appraiser | RPA | 50,482 | 6,442 | 8,780 | 122 | 338 | 15,681 | 66,163 |
| Appraiser | RPA | 42,806 | 5,462 | 8,780 | 122 | 287 | 14,650 | 57,456 |
| Sr. Appr. | RPA | <u>40,102</u> | <u>5,117</u> | <u>13,137</u> | <u>122</u> | <u>269</u> | <u>18,644</u> | <u>58,746</u> |
| Department Total | 6 | 267,728 | 34,162 | 60,111 | 731 | 1,794 | 96,797 | 364,525 |
| <u>I.T. Department</u> | | | | | | | | |
| Manager | | 87,186 | 11,125 | 10,375 | 122 | 584 | 22,206 | 109,392 |
| Analyst | | 50,482 | 6,442 | 7,498 | 122 | 338 | 14,400 | 64,882 |
| IT Tech | | <u>48,880</u> | <u>6,237</u> | <u>13,137</u> | <u>122</u> | <u>327</u> | <u>19,823</u> | <u>68,703</u> |
| Department Total | 3 | 186,548 | 23,804 | 31,010 | 365 | 1,250 | 56,429 | 242,977 |
| <u>Deeds/GIS</u> | | | | | | | | |
| Manager | | 52,250 | 6,667 | 10,375 | 122 | 350 | 17,514 | 69,764 |
| Clerk | | 26,166 | 3,339 | 7,498 | 122 | 175 | 11,134 | 37,300 |
| Clerk | | 27,019 | 3,448 | 7,498 | 122 | 181 | 11,249 | 38,268 |
| GIS | | 45,760 | 5,839 | 7,498 | 122 | 307 | 13,766 | 59,526 |
| GIS | | <u>45,760</u> | <u>5,839</u> | <u>13,137</u> | <u>122</u> | <u>307</u> | <u>19,404</u> | <u>65,164</u> |
| Department Total | 5 | 196,955 | 25,131 | 46,007 | 609 | 1,320 | 73,067 | 270,022 |
| <u>Records/Processing Dept</u> | | | | | | | | |
| Manager | | 70,470 | 8,992 | 7,498 | 122 | 472 | 17,084 | 87,554 |
| Clerk | Senior | 50,482 | 6,442 | 8,780 | 122 | 338 | 15,681 | 66,163 |
| Clerk | Senior | 45,760 | 5,839 | 7,498 | 122 | 307 | 13,766 | 59,526 |
| Clerk | Senior | 42,806 | 5,462 | 7,498 | 122 | 287 | 13,369 | 56,175 |
| Clerk | Senior | 37,523 | 4,788 | 7,498 | 122 | 251 | 12,660 | 50,183 |
| Clerk | | 34,029 | 4,342 | 7,498 | 122 | 228 | 12,190 | 46,219 |
| Clerk | Senior | 35,173 | 4,488 | 10,375 | 122 | 236 | 15,221 | 50,394 |
| Clerk | Senior | 32,926 | 4,201 | 7,498 | 122 | 221 | 12,042 | 44,968 |
| Clerk | | 32,926 | 4,201 | 8,780 | 122 | 221 | 13,324 | 46,250 |
| Clerk | | 29,827 | 3,806 | 8,780 | 122 | 200 | 12,907 | 42,734 |
| Clerk | | 27,019 | 3,448 | 10,375 | 122 | 181 | 14,126 | 41,145 |
| Clerk | | 27,019 | 3,448 | 8,780 | 122 | 181 | 12,530 | 39,549 |
| Clerk | | 26,166 | 3,339 | 8,780 | 122 | 175 | 12,416 | 38,582 |
| Clerk | | 26,166 | 3,339 | 13,251 | 122 | 175 | 16,887 | 43,053 |
| Clerk | | <u>24,502</u> | <u>3,126</u> | <u>7,498</u> | <u>122</u> | <u>164</u> | <u>10,911</u> | <u>35,413</u> |
| Department Total | 15 | 542,794 | 69,261 | 130,390 | 1,827 | 3,637 | 205,114 | 747,908 |
| <u>Real Estate Department</u> | | | | | | | | |
| Director | RPA | 82,181 | 10,486 | 7,498 | 122 | 551 | 18,657 | 100,838 |
| Manager | RPA | 70,470 | 8,992 | 13,137 | 122 | 472 | 22,722 | 93,192 |
| Manager | RPA | 61,610 | 7,861 | 10,317 | 122 | 413 | 18,714 | 80,324 |
| Sr. Appr. | RPA | 55,725 | 7,111 | 11,739 | 122 | 373 | 19,345 | 75,070 |
| Appraiser | Level II | 33,847 | 4,319 | 7,498 | 122 | 227 | 12,166 | 46,013 |
| Appraiser | Level II | 33,847 | 4,319 | 7,498 | 122 | 227 | 12,166 | 46,013 |
| Appraiser | Level II | 33,847 | 4,319 | 7,498 | 122 | 227 | 12,166 | 46,013 |
| Appraiser | Level II | 33,847 | 4,319 | 7,498 | 122 | 227 | 12,166 | 46,013 |
| Appraiser | Level II | 33,847 | 4,319 | 7,498 | 122 | 227 | 12,166 | 46,013 |
| Appraiser | Level II | 33,847 | 4,319 | 7,498 | 122 | 227 | 12,166 | 46,013 |
| Appraiser | Level II | 33,119 | 4,226 | 7,498 | 122 | 222 | 12,068 | 45,187 |
| Appraiser | Level II | 33,119 | 4,226 | 8,780 | 122 | 222 | 13,349 | 46,468 |

| | | | | | | | | |
|-------------------------|-----------|------------------|----------------|----------------|--------------|--------------|----------------|------------------|
| Appraiser | Level II | 33,119 | 4,226 | 7,498 | 122 | 222 | 12,068 | 45,187 |
| Appraiser | Level III | 34,029 | 4,342 | 7,498 | 122 | 228 | 12,190 | 46,219 |
| Appraiser | Level III | 34,029 | 4,342 | 11,739 | 122 | 228 | 16,431 | 50,460 |
| Appraiser | Level III | 35,956 | 4,588 | 10,375 | 122 | 241 | 15,326 | 51,282 |
| Appraiser | Level III | 35,369 | 4,513 | 8,780 | 122 | 237 | 13,652 | 49,020 |
| Appraiser | Level IV | 34,792 | 4,439 | 8,780 | 122 | 233 | 13,574 | 48,366 |
| Appraiser | Level IV | 39,887 | 5,090 | 10,317 | 122 | 267 | 15,796 | 55,683 |
| Appraiser | RPA | 37,523 | 4,788 | 7,498 | 122 | 251 | 12,660 | 50,183 |
| Appraiser | RPA | 41,454 | 5,290 | 8,780 | 122 | 278 | 14,469 | 55,923 |
| Appraiser | RPA | 38,792 | 4,950 | 11,739 | 122 | 260 | 17,071 | 55,863 |
| Appraiser | RPA | 52,250 | 6,667 | 10,375 | 122 | 350 | 17,514 | 69,764 |
| Appraiser | RPA | 50,482 | 6,442 | 10,375 | 122 | 338 | 17,277 | 67,759 |
| Manager | RPA | 61,610 | 7,861 | 10,375 | 122 | 413 | 18,771 | 80,381 |
| Sr. Appr. | RPA | 52,250 | 6,667 | 7,498 | 122 | 350 | 14,637 | 66,887 |
| Appraiser | RPA | 42,806 | 5,462 | 7,498 | 122 | 287 | 13,369 | 56,175 |
| Appraiser | RPA | 44,262 | 5,648 | 10,375 | 122 | 297 | 16,441 | 60,703 |
| Appraiser | Level IV | 34,792 | 4,439 | 7,498 | 122 | 233 | 12,293 | 47,085 |
| Appraiser | RPA | 50,482 | 6,442 | 7,498 | 122 | 338 | 14,400 | 64,882 |
| Sr. Appr. | RPA | <u>42,806</u> | <u>5,462</u> | <u>8,780</u> | <u>122</u> | <u>287</u> | <u>14,650</u> | <u>57,456</u> |
| Department Total | 31 | 1,335,996 | 170,473 | 277,241 | 3,776 | 8,951 | 460,441 | 1,796,437 |

Total Positions **65** **\$2,880,535** **\$367,556** **\$589,285** **\$7,917** **\$19,300** **\$984,058** **\$3,864,594**

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 |
| Senior Appraiser | 1 | Group 15-11 | - | Group 22-17 | 35,173 - 68,224 |
| Appraiser RPA | 3 | 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 | 0 | Group 13-12 | - | Group 13-17 | 31,845 - 37,523 |
| Appraiser II | 0 | Group 12-13 | - | Group 12-17 | 30,846 - 35,173 |
| Appraiser I | 0 | Group 11-14 | - | Group 11-17 | 29,827 - 32,926 |
| Total | 6 | | | | |
| Information Technology | | | | | |
| 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 |
| IT Tech | 1 | Group 12-15 | - | Group 19-17 | 32,926 - 55,725 |
| Total | 3 | | | | |
| Records/Processing Dept. | | | | | |
| Manager | 1 | Group 20-05 | - | Group 26-15 | 40,102 - 82,181 |
| Supervisor | 0 | Group 12-15 | - | Group 18-17 | 32,926 - 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 | 15 | | | | |
| 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 | 3 | Group 15-11 | - | Group 22-17 | 35,173 - 68,224 |
| Appraiser RPA | 8 | Group 15-11 | - | Group 22-17 | 35,173 - 68,224 |
| Appraiser IV | 3 | Group 14-11 | - | Group 14-17 | 32,926 - 40,102 |
| Appraiser III | 4 | Group 13-12 | - | Group 13-17 | 31,845 - 37,523 |
| Appraiser II | 9 | Group 12-13 | - | Group 12-17 | 30,846 - 35,173 |
| Appraiser I | 0 | Group 11-14 | - | Group 11-17 | 29,827 - 32,926 |
| Total | 31 | | | | |

| 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 18-17 | 27,914 - 52,250 |
| 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 | 2019 Adopted Budget | 2020 Adopted Budget | DIFFERENCE Plus or Minus |
|--|------------------------------------|------------------------------------|-------------------------------------|
| Property Insurance | 16,557 | 17,500 | 943 |
| Workers' Compensation | 16,200 | 17,826 | 1,626 |
| Unemployment Compensation | 7,500 | 8,650 | 1,150 |
| Liability Insurance | 5,700 | 6,000 | 300 |
| Bond Premium | 350 | 350 | 0 |
| Group Health & Life | 645,000 | 633,400 | -11,600 |
| Retirement | 382,000 | 403,488 | 21,488 |
| Medicare | 43,000 | 45,900 | 2,900 |
| Insurance & Benefits Totals | 1,116,307 | 1,133,114 | 16,807 |
| PROFESSIONAL SERVICES: | | | |
| Appraisal Review Board | 80,000 | 90,000 | 10,000 |
| Legal Services | 115,000 | 200,000 | 85,000 |
| 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 | 41,500 | 45,000 | 3,500 |
| Professional Services Totals | 273,500 | 372,000 | 98,500 |
| INFORMATION TECHNOLOGY: | | | |
| Capital Expenditures | 101,020 | 101,020 | 0 |
| Debt Service-IBM | 0 | 0 | 0 |
| Computer Maintenance | 15,000 | 15,000 | 0 |
| Programming/Software Support | 208,700 | 225,500 | 16,800 |
| Information Technology Totals | 324,720 | 341,520 | 16,800 |
| BUILDING: | | | |
| Building Maintenance | 34,000 | 34,000 | 0 |
| Utilities | 31,000 | 31,000 | 0 |
| Building Totals | 65,000 | 65,000 | 0 |

SUPPLIES and SERVICES:

| | 2019 Adopted Budget | 2020 Adopted Budget | DIFFERENCE Plus or Minus |
|-------------------------------------|------------------------------------|------------------------------------|-------------------------------------|
| Deed Reporting Service | 14,950 | 14,950 | 0 |
| Postage | 96,000 | 186,000 | 90,000 |
| Cameras & Film | 0 | 0 | 0 |
| Office Supplies | 23,000 | 23,000 | 0 |
| Office Equipment | 2,500 | 2,500 | 0 |
| Equipment Maintenance | 28,000 | 28,000 | 0 |
| Books & Subscriptions | 8,000 | 8,000 | 0 |
| Office Furniture | 25,000 | 25,000 | 0 |
| Janitorial Supplies | 6,000 | 6,000 | 0 |
| Janitorial Services | 0 | 0 | 0 |
| Printing | 20,000 | 45,000 | 25,000 |
| 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 | 5,000 | 5,000 | 0 |
| Postage Equipment Lease | 9,048 | 9,048 | 0 |
| Miscellaneous Board Expense | 1,500 | 1,500 | 0 |
| Chief Appraiser's Expense | 5,000 | 5,000 | 0 |
| Public Service Promotions | 1,000 | 1,000 | 0 |
| Supplies & Service Total | 305,998 | 420,998 | 115,000 |

OTHER OPERATING EXPENSES:

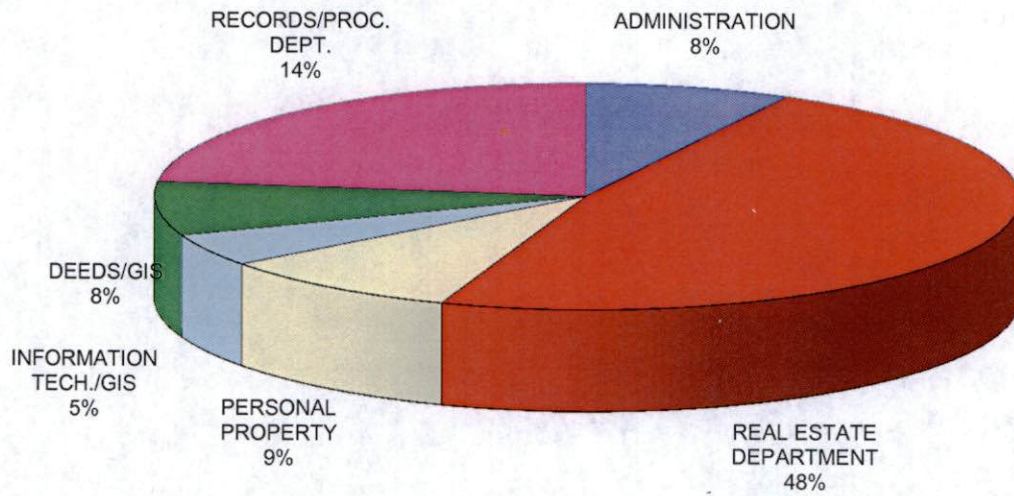
| | | | |
|--|----------------|----------------|--------------|
| Appraisers' Car Allowance | 243,600 | 243,600 | 0 |
| Staff Travel | 11,000 | 14,000 | 3,000 |
| Staff Lodging | 18,500 | 18,500 | 0 |
| Staff Meals | 7,000 | 7,000 | 0 |
| Staff Training/Education | 26,000 | 28,000 | 2,000 |
| Board Travel | 4,500 | 6,000 | 1,500 |
| Board Lodging | 7,700 | 7,700 | 0 |
| Board Meals | 1,600 | 1,800 | 200 |
| Board Conferences/Education | 3,050 | 3,300 | 250 |
| Other Operations Expense Totals | 322,950 | 329,900 | 6,950 |

| | | | |
|--------------------------------------|------------------|------------------|----------------|
| HUMAN RESOURCES | 2,766,728 | 2,918,535 | 151,807 |
| COLA | 0 | 0 | 0 |
| CONTINGENCY FUNDS | 0 | 0 | 0 |
| CAPITAL ASSET RESERVE | 0 | 0 | 0 |
| REPAYMENT OF DESIGNATED FUNDS | 0 | 0 | 0 |

EXPENDITURE SUMMARY:

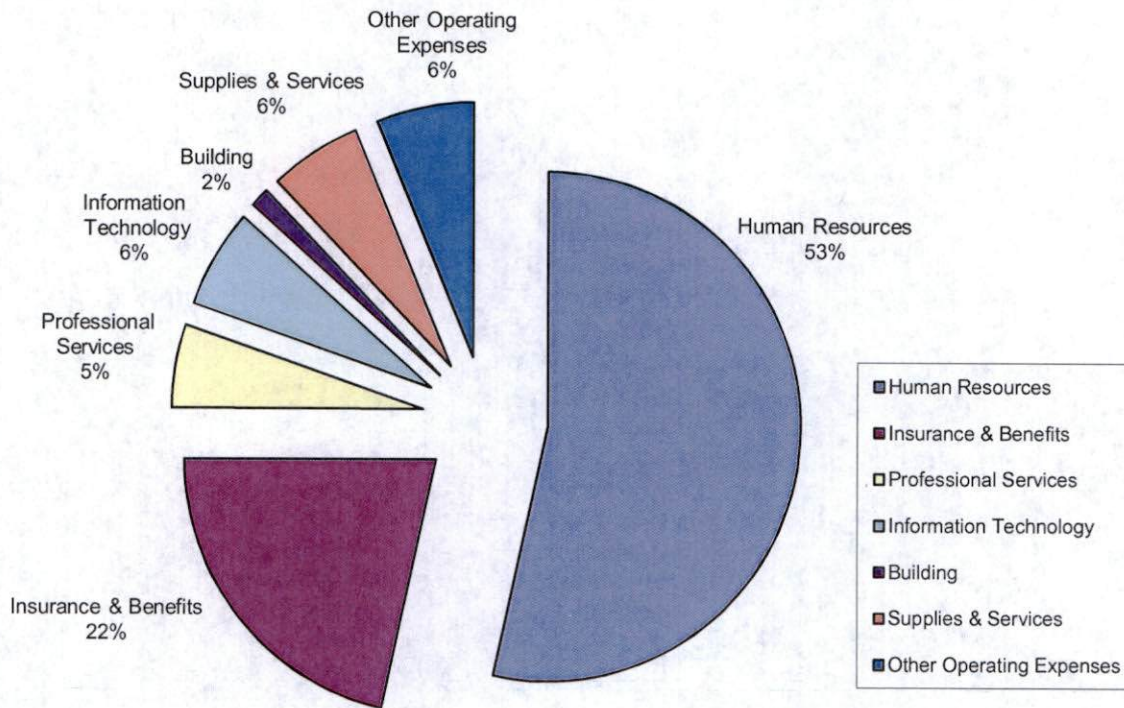
| | 2019 Agopted Budget | 2020 Adopted Budget | DIFFERENCE Plus or Minus |
|-------------------------------|------------------------------------|------------------------------------|-------------------------------------|
| Human Resources | 2,766,728 | 2,918,535 | 151,807 |
| Insurance & Benefits | 1,116,307 | 1,133,114 | 16,807 |
| Professional Services | 273,500 | 372,000 | 98,500 |
| Information Technology | 324,720 | 341,520 | 16,800 |
| Building | 65,000 | 65,000 | 0 |
| Supplies & Services | 305,998 | 420,998 | 115,000 |
| Other Operating Expenses | 322,950 | 329,900 | 6,950 |
| 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 | 5,175,203 | 5,581,067 | 405,864 |

**CAMERON APPRAISAL DISTRICT
OF EMPLOYEES BY DEPARTMENT**



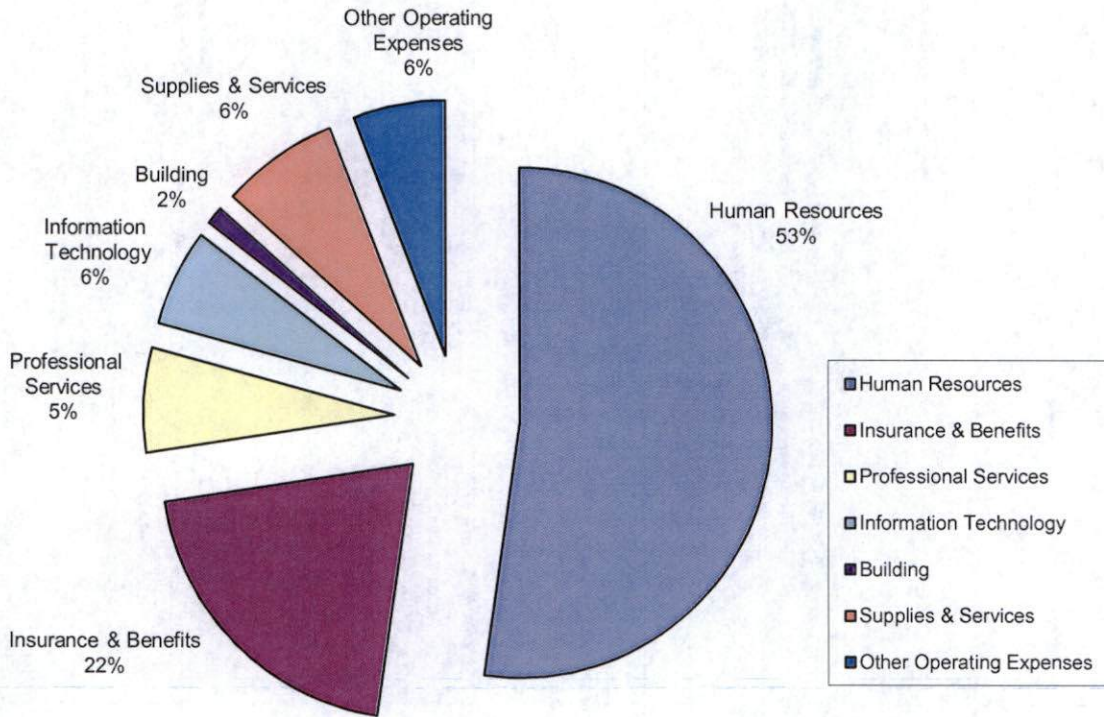
| | | |
|--------------------------|-----------|-------------|
| ADMINISTRATION | 5 | 8% |
| REAL ESTATE DEPARTMENT | 31 | 48% |
| PERSONAL PROPERTY | 6 | 9% |
| INFORMATION TECH. | 3 | 5% |
| DEEDS/GIS | 5 | 8% |
| RECORDS/PROCESSING DEPT. | 15 | 23% |
| TOTAL | 65 | 100% |

**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% |

**2020 ADOPTED BUDGET
CAMERON APPRAISAL DISTRICT**



| | | |
|--------------------------|------------------|-------------|
| Human Resources | 2,918,535 | 52% |
| Insurance & Benefits | 1,133,114 | 20% |
| Professional Services | 372,000 | 7% |
| Information Technology | 341,520 | 6% |
| Building | 65,000 | 1% |
| Supplies & Services | 420,998 | 8% |
| Other Operating Expenses | 329,900 | 6% |
| TOTAL | 5,581,067 | 100% |

NARRATIVE ACCOUNT DESCRIPTION

| ACCT. # | ACCOUNT NAME | 2018 AMT | 2019 AMT | 2020 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 |
|---------|-----------------------|---|---|---|

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 |
|---------|-------------|---|---|---|

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 |
|---------|-------------------------------|---|---|---|

This account is used for repayment of the districts capital asset reserve when authorized by the Board of Directors.

| | | | | |
|---------|-----------------|-----------|-----------|-----------|
| 6000.04 | HUMAN RESOURCES | 2,541,286 | 2,766,728 | 2,918,535 |
|---------|-----------------|-----------|-----------|-----------|

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 | 2018 AMT | 2019 AMT | 2020 AMT |
|---------|--------------|----------|----------|----------|
| 6000.05 | COLA | 0 | 0 | 0 |

No COLA.

| | | | | |
|---------|-----------|--------|--------|--------|
| 6010.02 | TELEPHONE | 44,000 | 44,000 | 44,000 |
|---------|-----------|--------|--------|--------|

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 |
|---------|-----------------------|--------|--------|--------|

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 |
|---------|-----------------------|-------|-------|-------|

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 | 14,420 | 14,950 | 14,950 |
|---------|------------------------|--------|--------|--------|

Deed reporting service from County Services, Lexis Nexis, or any other providers.

| | | | | |
|---------|-----------------|--------|--------|--------|
| 6010.12 | OFFICE SUPPLIES | 23,000 | 23,000 | 23,000 |
|---------|-----------------|--------|--------|--------|

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 |
|---------|-------------------------|-------|-------|-------|

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 | 2018 AMT | 2019 AMT | 2020 AMT |
|---------|--------------|----------|----------|----------|
| 6010.16 | POSTAGE | 96,000 | 96,000 | 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 |
|---------|--------------------------------|---|---|---|

This line item covers costs to maintain or replacing appraisal devices.

| | | | | |
|---------|--------------------|-------|-------|-------|
| 6010.24 | FIELDWORK SUPPLIES | 6,000 | 5,000 | 5,000 |
|---------|--------------------|-------|-------|-------|

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 | 1,500 | 1,500 |
|---------|-----------------------------|-------|-------|-------|

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 |
|---------|---------------------------|-------|-------|-------|

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 | 17,000 | 17,000 | 17,000 |
|---------|-----------------------|--------|--------|--------|

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 |
|---------|---------------------------|-------|-------|-------|

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 | 45,000 |
|---------|----------|--------|--------|--------|

This account includes the cost of printing CAD stationery, appraisal notices, estimated tax notices, forms, appraisal cards, and business cards.

| | | | | |
|---------|-----------|---|---|---|
| 6010.34 | ARCHIVING | 0 | 0 | 0 |
|---------|-----------|---|---|---|

Archiving will be performed in-house, CAD no longer makes use of 3rd party services.

| ACCT. # | ACCOUNT NAME | 2018 AMT | 2019 AMT | 2020 AMT |
|---------|---------------------|----------|----------|----------|
| 6010.36 | JANITORIAL SUPPLIES | 6,000 | 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 |
|---------|--------------------|---|---|---|

This line item was combined with 6040.02 Building Maintenance for 2003.

| | | | | |
|---------|------------------|--------|--------|--------|
| 6010.40 | OFFICE FURNITURE | 15,000 | 25,000 | 25,000 |
|---------|------------------|--------|--------|--------|

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

| | | | | |
|---------|------------------|-------|-------|-------|
| 6010.44 | OFFICE EQUIPMENT | 5,000 | 2,500 | 2,500 |
|---------|------------------|-------|-------|-------|

This account exists to purchase office equipment such as typewriters, calculators, etc.

| | | | | |
|---------|------------------------|--------|--------|--------|
| 6020.04 | APPRAISAL REVIEW BOARD | 90,000 | 80,000 | 90,000 |
|---------|------------------------|--------|--------|--------|

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. Effective March 18, 2019, the Board of Directors established three (3) auxiliary appraisal review board members.

| | | | | |
|---------|----------------|---------|---------|---------|
| 6020.08 | LEGAL SERVICES | 130,000 | 115,000 | 200,000 |
|---------|----------------|---------|---------|---------|

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 |
|---------|-----------------------|--------|--------|--------|

This line item includes estimated fees for expert witness, appraisal services, or other services provided by independent party.

| ACCT. # | ACCOUNT NAME | 2018 AMT | 2019 AMT | 2020 AMT |
|---------|----------------|----------|----------|----------|
| 6020.12 | AUDIT SERVICES | 10,000 | 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 | 39,500 | 41,500 | 45,000 |
|---------|--------------------------|--------|--------|--------|

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 | 9,000 | 9,000 | 9,000 |
|---------|---------------------|-------|-------|-------|

This item includes state mandated registration fees for the staff members required to be registered with the Texas Department of Licensing and Regulation (formerly Board of Tax Professional Examiners). This account also includes membership fees for TAAD, TAAO, TASB, IAAO, Metro, HBOR, BBOR, etc.

| | | | | |
|---------|--------------|---|---|---|
| 6030.02 | DEBT SERVICE | 0 | 0 | 0 |
|---------|--------------|---|---|---|

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 | 74,000 | 101,020 | 101,020 |
|---------|----------------------|--------|---------|---------|

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 | 19,000 | 15,000 | 15,000 |
|---------|----------------------|--------|--------|--------|

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 | 189,000 | 208,700 | 225,500 |
|---------|--------------------------|---------|---------|---------|

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 |
|---------|----------------------|--------|--------|--------|

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 | 2018 AMT | 2019 AMT | 2020 AMT |
|---------|--------------|----------|----------|----------|
| 6040.06 | UTILITIES | 31,000 | 31,000 | 31,000 |

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

| | | | | |
|---------|-------------------------|---|---|---|
| 6050.02 | MAPS & MAPPING SUPPLIES | 0 | 0 | 0 |
|---------|-------------------------|---|---|---|

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 |
|---------|-------------------|---|---|---|

This fund is maintained to cover minor equipment purchases incidental to the main GIS system.

| | | | | |
|---------|---------------|--------|--------|--------|
| 6060.02 | STAFF LODGING | 14,000 | 18,500 | 18,500 |
|---------|---------------|--------|--------|--------|

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 | 7,000 | 7,000 | 7,000 |
|---------|-------------|-------|-------|-------|

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 | 11,000 | 11,000 | 14,000 |
|---------|--------------|--------|--------|--------|

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 | 2018 AMT | 2019 AMT | 2020 AMT |
|---------|---------------------------|----------|----------|----------|
| 6060.06 | APPRAISERS' CAR ALLOWANCE | 230,400 | 243,600 | 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 | 6,000 | 7,700 | 7,700 |
|---------|---------------|-------|-------|-------|

This item funds only lodging for Board of Directors while away from the District.

| | | | | |
|---------|-------------|-------|-------|-------|
| 6060.08 | BOARD MEALS | 1,600 | 1,600 | 1,800 |
|---------|-------------|-------|-------|-------|

This item funds only meals for Board of Directors while away from the District.

| | | | | |
|---------|--------------|-------|-------|-------|
| 6060.09 | BOARD TRAVEL | 4,500 | 4,500 | 6,000 |
|---------|--------------|-------|-------|-------|

This item funds only out-of-district travel by Board of Directors.

| | | | | |
|---------|--------------------------|--------|--------|--------|
| 6070.10 | STAFF TRAINING/EDUCATION | 30,000 | 26,000 | 28,000 |
|---------|--------------------------|--------|--------|--------|

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 | 2,825 | 3,050 | 3,300 |
|---------|---------------------------|-------|-------|-------|

This line will fund education and conference expenses for the Board of Directors.

| | | | | |
|---------|---------------------|---------|---------|---------|
| 6080.02 | GROUP HEALTH & LIFE | 592,000 | 645,000 | 633,400 |
|---------|---------------------|---------|---------|---------|

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 | 15,000 | 16,200 | 17,826 |
|---------|-----------------------|--------|--------|--------|

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 | 2018 AMT | 2019 AMT | 2020 AMT |
|---------|--------------------|----------|----------|----------|
| 6080.06 | UNEMPLOYMENT COMP. | 16,500 | 7,500 | 8,650 |

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 | 360,000 | 382,000 | 403,488 |
|---------|-----------------|---------|---------|---------|

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 | 38,000 | 43,000 | 45,900 |
|---------|-----------------|--------|--------|--------|

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 | 15,000 | 16,557 | 17,500 |
|---------|--------------------|--------|--------|--------|

This item includes \$1,412,995 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 \$3,314,995. 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 | 5,500 | 5,700 | 6,000 |
|---------|---------------------|-------|-------|-------|

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 |
|---------|--------------|-----|-----|-----|

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

