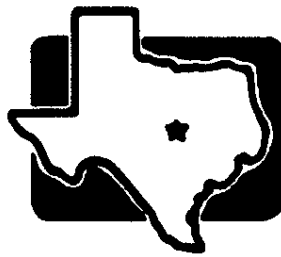




MILAM APPRAISAL DISTRICT

2024 Adopted Budget



MILAM COUNTY

120 N. HOUSTON • P.O. BOX 769 • CAMERON, TEXAS 77610

~~MILAM APPRAISAL DISTRICT~~
Reimbursable expenses - copies & postage

Milam Appraisal District **Annual Budget**

For Fiscal Year
January 1, 2024 to December 31, 2024

Board of Directors

Chair

Tim Arledge

Vice Chair

Travis Yoakum

Secretary

Lisa Gerthe

Board Members

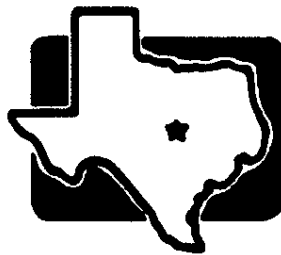
Larry Patterson

Michael Vance

Sherry Mueck,

TAC Non-Voting Member

Lesley Sootoo, Chief Appraiser
Danice Beathard, Business Manager



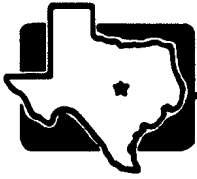
MILAM COUNTY

120 N. HOUSTON • P.O. BOX 769 • CAMERON, TEXAS 76820

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2024 BUDGET CALENDAR

May 24, 2023	2:00 p.m.	Budget Workshop – Prior to regular meeting Business Manager presents Preliminary 2024 Budget to Board, Taxing Entities and other interested parties
June 28, 2023	2:00 p.m.	Budget Workshop (<i>prior to regular meeting, if needed</i>)
June 28, 2023	3:00 p.m.	Present Budget to Board of Directors Set the date, time, and place of public hearing
July 7, 2023		Proposed Budget and Notice of Public Hearing to be sent to entities
July 12, 2023		Publish Notice of Public Hearing in newspapers

[Property Tax Code §6.06(a) – Each year the chief appraiser shall prepare a proposed budget for the operations of the district for the following tax year and shall submit copies to each taxing unit participating in the district and to the district board of directors before June 15.]

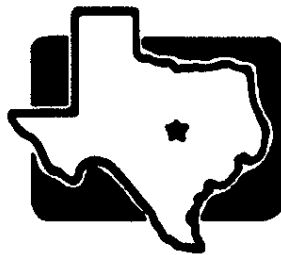
[Property Tax Code §6.06(b) – The Board of Directors shall hold a public hearing to consider the budget. The secretary of the board shall deliver to the presiding officer of the governing body of each taxing unit participating in the district not later than the 10th day before the date of the hearing a written notice of the date, time, and place fixed for the hearing. The board shall complete its hearings, make any amendments to the proposed budget it desires, and finally approve a budget before September 15.]

[Property Tax Code §6.062(a) – Not later than the 10th day before the date of the public hearing at which the board of directors considers the appraisal district budget, the chief appraiser shall give notice of the public hearing by publishing the notice in a newspaper having general circulation in the county for which the appraisal district is established.]

July 26, 2023	3:00 p.m.	Budget Public Hearing Budget Adoption
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**Milam Appraisal District
2024 Adopted Budget
Summary**

	2024 PROPOSED Budget	2023 ADOPTED Budget	Increase/ (Decrease)
	<u> </u>	<u> </u>	<u> </u>
Revenues:			
Appraisal income	\$ 1,392,600	\$ 1,126,500	\$ 266,100
Rendition income	-	-	-
Interest and other	-	-	-
<i>Total revenues</i>	<u>\$ 1,392,600</u>	<u>\$ 1,126,500</u>	<u>\$ 266,100</u>
 Expenditures:			
<i>Operations -</i>			
Personnel services	\$ 865,000	\$ 650,900	\$ 214,100
Materials and supplies	46,700	37,350	\$ 9,350
Other services	114,000	93,550	\$ 20,450
Contractual services	325,900	313,700	\$ 12,200
Capital outlay	<u>41,000</u>	<u>31,000</u>	<u>\$ 10,000</u>
<i>Total expenditures</i>	<u>\$ 1,392,600</u>	<u>\$ 1,126,500</u>	<u>\$ 266,100</u>



MILAM COUNTY

120 N. HOUSTON • P.O. BOX 769 • CAMERON, TEXAS 78520

~~MILAM APPRAISAL DISTRICT~~
Reimbursable expenses - copies & postage

MILAM APPRAISAL DISTRICT
2024 BUDGET ALLOCATIONS
ADOPTED BUDGET \$ 1,392,600

ENTITY	2022 ENTITY MilamAD LEVY ¹	2024 ALLOCATION %	ESTIMATED 2024 ALLOCATION	2023 ALLOCATION	Increase/ (Decrease)	Quarterly Amount
Bartlett ISD	\$ 332,581.91	0.74000%	\$ 10,305.24	\$ 7,885.50	\$ 2,419.74	\$ 2,576.31
Buckholts City	39,343.92	0.09000%	\$ 1,253.34	1,013.85	\$ 239.49	\$ 313.34
Buckholts ISD	448,053.70	1.00000%	\$ 13,926.00	12,391.50	\$ 1,534.50	\$ 3,481.50
Cameron City	1,950,611.57	4.35000%	\$ 60,578.10	53,959.35	\$ 6,618.75	\$ 15,144.53
Cameron ISD	6,424,645.68	14.32000%	\$ 199,420.32	167,510.55	\$ 31,909.77	\$ 49,855.08
Gause ISD	3,152,687.71	7.03000%	\$ 97,899.78	50,354.55	\$ 47,545.23	\$ 24,474.95
Holland ISD	90,247.97	0.20000%	\$ 2,785.20	2,140.35	\$ 644.85	\$ 696.30
Lexington ISD	57,245.04	0.13000%	\$ 1,810.38	1,351.80	\$ 458.58	\$ 452.60
Milam County	15,141,011.34	33.75000%	\$ 470,002.50	389,205.75	\$ 80,796.75	\$ 117,500.63
Milano City	55,674.27	0.12000%	\$ 1,671.12	1,239.15	\$ 431.97	\$ 417.78
Milano ISD	2,005,438.43	4.47000%	\$ 62,249.22	55,198.50	\$ 7,050.72	\$ 15,562.31
Rockdale City	2,463,232.27	5.49000%	\$ 76,453.74	64,548.45	\$ 11,905.29	\$ 19,113.44
Rockdale Hospital District	104,321.10	0.23000%	\$ 3,202.98	4,055.40	\$ (852.42)	\$ 800.75
Rockdale ISD	9,122,390.90	20.33000%	\$ 283,115.58	224,962.05	\$ 58,153.53	\$ 70,778.90
Rogers ISD	193,251.06	0.43000%	\$ 5,988.18	4,956.60	\$ 1,031.58	\$ 1,497.05
Rosebud/Lott ISD	548,027.69	1.22000%	\$ 16,989.72	15,658.35	\$ 1,331.37	\$ 4,247.43
Thorndale City	504,723.96	1.12000%	\$ 15,597.12	13,067.40	\$ 2,529.72	\$ 3,899.28
Thorndale ISD	2,172,545.37	4.84000%	\$ 67,401.84	55,198.50	\$ 12,203.34	\$ 16,850.46
Donahoe Watershed	10,495.46	0.02000%	\$ 278.52	337.95	\$ (59.43)	\$ 69.63
Elmcreek Watershed	53,955.77	0.12000%	\$ 1,671.12	1,464.45	\$ 206.67	\$ 417.78
TOTALS	\$ 44,870,485.12	100.00000%	\$ 1,392,600.00	\$ 1,126,500.00	\$ 266,100.00	\$ 348,150.00

1 - As of 05/23/2023 - Supplement 28

**Milam Appraisal District
2024 Adopted Budget
Expenditure Detail**

<u>Account</u>	<u>Account Title</u>	<u>2024 PROPOSED Budget</u>	<u>2023 ADOPTED Budget</u>	<u>Increase/ (Decrease)</u>
Personnel services -				
5110	Salaries	\$ 602,000	\$ 445,000	\$ 157,000
5140	Social Security	38,000	28,000	\$ 10,000
5150	Medicare	9,000	6,500	\$ 2,500
5160	Unemployment Ins (TWC)	3,000	2,500	\$ 500
5170	Retirement	60,100	45,000	\$ 15,100
5180	Health insurance	145,000	120,000	\$ 25,000
5190	Worker's compensation	4,900	900	\$ 4,000
5195	Separation Pay	3,000	3,000	\$ -
	<i>Total personnel services</i>	<u>865,000</u>	<u>650,900</u>	<u>\$ 214,100</u>
Operations -				
<i>Materials and supplies:</i>				
5210	Books & reports	7,500	7,200	300
5220	Forms & printing	7,000	5,000	2,000
5230	Postage & freight	16,000	13,000	3,000
5240	Supplies	16,200	12,150	4,050
	<i>Total materials and supplies</i>	<u>46,700</u>	<u>37,350</u>	<u>9,350</u>
<i>Other services:</i>				
5300	Appraisal Review Board (ARB)	21,000	15,750	5,250
5310	Deed copy expenses	-	-	-
5320	Education fees/travel	20,000	20,000	-
5330	Insurance, audit & bond	13,000	11,000	2,000
5340	Service agreements	16,500	5,500	11,000
5350	Mileage expenses	12,000	12,000	-
5360	Publications & legal notices	3,000	2,500	500
5370	Registration/dues/fees	3,500	3,300	200
5380	Telephone	14,000	14,000	-
5390	Utilities	11,000	9,500	1,500
	<i>Total other services</i>	<u>114,000</u>	<u>93,550</u>	<u>20,450</u>

**Milam Appraisal District
2024 Adopted Budget
Expenditure Detail**

<u>Account</u>	<u>Account Title</u>	<u>2024 PROPOSED Budget</u>	<u>2023 ADOPTED Budget</u>	<u>Increase/ (Decrease)</u>
<i>Contractual:</i>				
5400	Appraisal contract	68,000	74,000	(6,000)
5410	Appraisal software	113,000	99,800	13,200
5420	Attorney retainer	6,000	6,000	-
5430	Attorney litigation	17,000	14,000	3,000
5440	Attorney - ARB	1,000	500	500
5450	Contracted services - appraisal notices	30,000	28,500	1,500
5460	Computer maint. - hardware	1,200	1,200	-
5470	Computer maint. - software	7,000	7,000	-
5480	Aerial imagery	72,000	72,000	-
5490	Copy machine maintenance	8,500	8,500	-
5495	Postage meter rent	2,200	2,200	-
	<i>Total contractual</i>	<u>325,900</u>	<u>313,700</u>	<u>12,200</u>
 <i>Capital outlay -</i>				
5500	Office equipment	25,000	25,000	-
5510	Building maintenance	15,000	5,000	10,000
5520	Office furniture	1,000	1,000	-
	<i>Total capital outlay</i>	<u>41,000</u>	<u>31,000</u>	<u>10,000</u>
				-
	TOTAL EXPENDITURES	<u>\$ 1,392,600</u>	<u>\$ 1,126,500</u>	<u>266,100</u>

Milam Appraisal District
2024 Adopted Budget
Expenditure Detail with Line Item Justification

<u>Account</u>	<u>Line Item</u>	<u>2024 Proposed Budget</u>	<u>2023 Adopted Budget</u>	<u>Increase/ (Decrease)</u>
Personnel services -				
5110	Salaries	\$ 602,000	\$ 445,000	\$ 157,000
Admin	Chief Appraiser	\$ 73,000		
	Deputy Chief Appraiser	60,000		
	Business Manager	63,000		
	*Director of Appraisal	100,000		
Appraisal	Appraiser - Level III (Residential)	43,000		
	Appraiser - Level II (Residential)	36,000		
	Appraiser - Level II (Residential)	36,000		
	Appraiser - Level II (Commercial & BPP)	43,000		
Records	Records Technician II - Ag & Special Exemptions	40,000		
	Records Technician II - Deeds & Mapping	40,000		
	Records Technician I - Exemptions	35,000		
	Sales Data Analyst & Appraisal Assistant	33,000		
		<u>602,000</u>		
5140	Social Security	38,000	28,000	\$ 10,000
	6.2% of gross wages	38,000		
5150	Medicare	9,000	6,500	\$ 2,500
	1.45% of gross wages	9,000		
5160	Unemployment	3,000	2,500	\$ 500
	Varying rates set by Texas Workforce Commission	3,000		
5170	Retirement	60,100	45,000	\$ 15,100
	Retirement plan [currently 9.75% of gross wages]	60,000		
	Annual administration fee for ERS - Texas Social Security Program	100		
		<u>60,100</u>		
5180	Health & Dental Insurance	145,000	120,000	\$ 25,000
	Employees (12)	141,400		
	Retirees (1)	3,600		
		<u>145,000</u>		
5190	Worker's Compensation	4,900	900	\$ 4,000
	Worker's compensation TML Insurance	4,900		
5195	Separation Pay	3,000	3,000	
	Separation pay	3,000		
	Total personnel services	<u>865,000</u>	<u>650,900</u>	<u>\$ 214,100</u>

* Per Consultant's Recommendation

Milam Appraisal District
2024 Adopted Budget
Expenditure Detail with Line Item Justification

<u>Account</u>	<u>Line Item</u>	<u>2024 Proposed Budget</u>	<u>2023 Adopted Budget</u>	<u>Increase/ (Decrease)</u>
Operations -				
<i>Materials and supplies:</i>				
5210	Books & Reports	7,500	7,200	\$ 300
	TransUnion LLC - Sales Data Purchase	5,000		
	Commercial vehicle report (InfoNation)	700		
	Commercial truck guide (NADA)	300		
	Used car guide (NADA) - old & new	300		
	Residential Cost Handbook annual subscription (M&S)	400		
	Texas Property Tax Code & Law Publications	200		
	Newspaper subscriptions (Cameron & Rockdale)	100		
	Miscellaneous	500		
		<u>7,500</u>		
5220	Forms & Printing	7,000	5,000	\$ 2,000
	Check stock	500		
	Tax forms (W-2, 1099)	200		
	Envelopes	2,000		
	Name plates	500		
	Magnetic vehicle signs for Appraiser's vehicles	1,000		
	Business cards	500		
	Stamps (Rec'd, Copy, Late)	200		
	Certified mail forms - laser print	1,500		
	Miscellaneous	600		
		<u>7,000</u>		
5230	Postage & Freight	16,000	13,000	\$ 3,000
	Postage	15,000		
	Shipping	800		
	Post Office Box Rental - Annual Fee	200		
		<u>16,000</u>		
5240	Supplies	16,200	12,150	\$ 4,050
	General office supplies	4,000		
	Copy paper	4,000		
	Copy paper - color	500		
	Janitorial supplies, paper products, etc	1,000		
	Postage machine supplies (toner, ez seal, tape)	500		
	Printer toner	3,000		
	Appraiser supplies (measure wheels, digital camera)	1,000		
	Bottled water service	1,500		
	Miscellaneous	700		
		<u>16,200</u>		
	<i>Total materials and supplies</i>	<u>46,700</u>	<u>37,350</u>	<u>\$ 9,350</u>

Milam Appraisal District
2024 Adopted Budget
Expenditure Detail with Line Item Justification

<u>Account</u>	<u>Line Item</u>	<u>2024 Proposed Budget</u>	<u>2023 Adopted Budget</u>	<u>Increase/ (Decrease)</u>
<i>Other services:</i>				
5300	Appraisal Review Board	21,000	15,750	\$ 5,250
	Per Diem for Members - (4) <i>(Additional Member added in 2022 to assure having a quorum)</i>	16,500		
	Mileage Reimbursement	2,750		
	Training & Travel	1,200		
	ARB Meals/Drinks/Snacks	300		
	Post Agendas for ARB	50		
	Miscellaneous (name plates, signature stamps, etc)	200		
		<u>21,000</u>		
5310	Deed Copy Expenses <i>Suspended at this time</i>	-	-	\$ -
5320	Education Fees/Travel	20,000	20,000	\$ -
	TAAD Annual Conference (2 plus Board Member)	4,000		
	Harris Govern Conference (3)	4,000		
	Appraiser's New/Continuing Education	4,000		
	Customer Service Training	2,500		
	Legislative Update (odd years only)	-		
	Public Funds Investment Training (even years only)	1,500		
	Danice CIC Symposium & HR/Payroll CE	1,500		
	Devin ARB Training	500		
	Miscellaneous travel	2,000		
		<u>20,000</u>		
5330	Insurance, Audit & Bond	13,000	11,000	\$ 2,000
	Financial statement audit	10,000		
	Liability insurance	1,500		
	Property insurance	1,500		
		<u>13,000</u>		
5340	Service Agreements	16,500	5,500	\$ 11,000
	Marvin Clement, CPA - Bookkeeping Services	11,000		
	Custodial Services - <i>(ending in 2022)</i>	-		
	Fire alarm & extinguisher annual inspection	400		
	Fire alarm annual monitoring	750		
	Pest control service (monthly)	1,450		
	Pest control - termite plan (annual)	400		
	Document Disposal	1,500		
	Window washing	500		
	Outside maintenance (weed eating, cleaning)	500		
		<u>16,500</u>		
5350	Mileage Expenses	12,000	12,000	\$ -
	Appraiser/Employee mileage reimbursement	12,000		
		<u>12,000</u>		

**Milam Appraisal District
2024 Adopted Budget
Expenditure Detail with Line Item Justification**

<u>Account</u>	<u>Line Item</u>	<u>2024 Proposed Budget</u>	<u>2023 Adopted Budget</u>	<u>Increase/ (Decrease)</u>
5360	Publications & Legal Notices	3,000	2,500	\$ 500
	Agenda notices	100		
	Public Hearing, Ads, & Other Notices	2,900		
		<u>3,000</u>		
5370	Membership Dues & Fees	3,500	3,300	\$ 200
	TAAD [Texas Association of Appraisal Districts] Annual Membership	1,500		
	IAAO [International Association of Assessing Officers] Annual Membership	250		
	TDLR [Texas Dept of Licensing & Regulation] Registration for Appraisers (5)	260		
	TAAO [Texas Association of Assessing Officers] Annual Membership	90		
	Fred Pryor Plus Subscription	400		
	American Association of Notaries (2)	200		
	Adobe Annual Subscription	300		
	Miscellaneous	500		
		<u>3,500</u>		
5380	Telephone	14,000	14,000	\$ -
	Telephone Service (Landline by VOI)	5,500		
	Internet service	3,000		
	Wireless Cell Phone Service &	5,500		
	Data Plan for I-Pads for PACS Mobile	-		
		<u>14,000</u>		
5390	Utilities	11,000	9,500	\$ 1,500
	Electric service	8,000		
	Gas service	1,200		
	Water/sewer/garbage service	1,800		
		<u>11,000</u>		
	<i>Total other services</i>	<u>114,000</u>	<u>93,550</u>	<u>\$ 20,450</u>

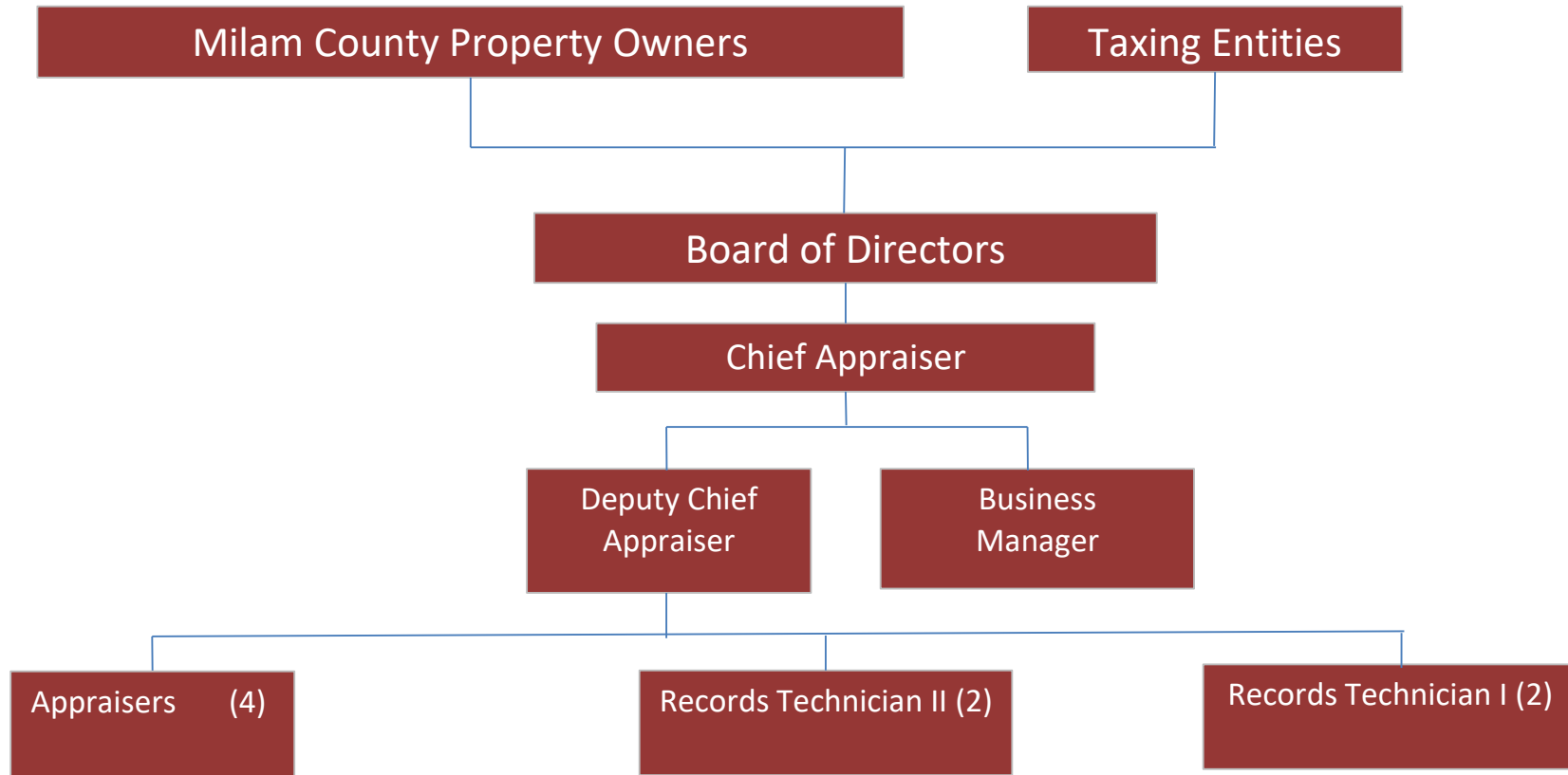
Milam Appraisal District
2024 Adopted Budget
Expenditure Detail with Line Item Justification

Account	Line Item	2024 Proposed Budget	2023 Adopted Budget	Increase/ (Decrease)
<i>Contractual:</i>				
5400	Appraisal Contract	68,000	74,000	\$ (6,000)
	Capitol Appraisal Group - Contract for Industrial & Mineral Appraisal	58,000		
	Western Valuation and Consulting \$500 monthly consulting fee & travel for training	10,000		
		<u>68,000</u>		
5410	Appraisal Software	113,000	99,800	\$ 13,200
	<u>True Automation:</u>			
	PACS Appraisal	37,000		
	PACS Mobile Device	5,000		
	PACS Mobile Field Device Server	3,000		
	Cloud Hosting Fee	2,400		
	GIS Appraiser Maintenance	2,800		
	GIS Viewer Maintenance	2,000		
	Pictometry Interface Maintenance	1,500		
	Marshall & Swift Commercial Estimator	2,500		
	Disto Integration	300		
	Advanced Mapping	500		
	Matix Upgrade	8,000		
		<u>65,000</u>		
	<u>BIS:</u>			
	GIS Parcel & Interactive Map Maintenance	16,000		
	IT Services	10,000		
	Off Site Backup Services	5,000		
	Internet ArcIMS Map Service Hosting & Admin	4,500		
	Online Appeals	3,000		
	New Truth in Taxation Website Maintenance	2,500		
	Internet Property Search Hosting & Administration	2,500		
	Internet Domain/Website Hosting & Administration	1,500		
	Outlook Services & Microsoft 365	1,800		
	Router Maintenance	1,200		
		<u>48,000</u>		
5420	Attorney Retainer	6,000	6,000	\$ -
	Retainer fee of \$250 per month	3,000		
	Legal expenses - teleconference, mileage, etc	3,000		
		<u>6,000</u>		
5430	Attorney Litigation	17,000	14,000	\$ 3,000
	Arbitrator services	1,000		
	Legal services	15,000		
	Legal services for personnel matters	1,000		
		<u>17,000</u>		

**Milam Appraisal District
2024 Adopted Budget
Expenditure Detail with Line Item Justification**

<u>Account</u>	<u>Line Item</u>	2024 Proposed Budget	2023 Adopted Budget	Increase/ (Decrease)
5440	Attorney - ARB	1,000	500	\$ 500
	Attorney Retainer Fee - services for ARB	1,000		
5450	Appraisal Notice/Rendition Printing & Mailing	30,000	28,500	\$ 1,500
	Postage	9,000		
	Printing & supplies	9,000		
	Mandated Post Card Mailing (TNT Website Aug.)	12,000		
	<i>(possible additional website for ARB changes 2024)</i>	30,000		
5460	Computer Maintenance - Hardware	1,200	1,200	\$ -
	Computer maintenance - hardware	1,200		
5470	Computer Maintenance - Software	7,000	7,000	\$ -
	Financial software annual maintenance fee	2,200		
	Cost Analysis Value System [CAVS]	3,000		
	SonicWall annual fee	-		
	Trend Micro Antivirus annual fee	1,500		
	Miscellaneous	300		
		7,000		
5480	Aerial Imagery	72,000	72,000	\$ -
	License payment - year 1 of 2 to Eagle View	70,000		
	Connect Explorer Web Access	2,000		
		72,000		
5490	Printers & Copiers	8,500	8,500	\$ -
	(2) Color Copiers/Printers - Lease	4,500		
	Copier/Printers - Maintenance Contract	3,000		
	Copier and printer overage	1,000		
		8,500		
5495	Postage Machine	2,200	2,200	\$ -
	Lease payment	2,200		
		325,900	313,700	\$ 12,200
	<i>Total contractual</i>			
Capital outlay -				
5500	Office Equipment	25,000	25,000	\$ -
	Lease with BIS for all PC's & Server with replacement every 3 years	25,000		
5510	General Building Maintenance	15,000	5,000	\$ 10,000
	Repairs & maintenance	15,000		
5520	Office Furniture	1,000	1,000	\$ -
	Office furniture including chairs, desk, tables, etc	1,000		
		41,000	31,000	\$ 10,000
	<i>Total capital outlay</i>			
		\$ 1,392,600	\$ 1,126,500	\$ 266,100
	TOTAL EXPENDITURES			

Milam Appraisal District - Organizational Chart



**Milam Appraisal District
Analysis of Pay Scale**

2024 Pay Scale								
Pay Grade	Pay Basis ¹	Range			% Between Min to Max	% Between Grades		Positions
		Minimum	Midpoint	Maximum		Minimum	Maximum	
G1	A	\$ 18,720.00	\$ 22,464.00	\$ 26,208.00	40%			Entry Level - Part Time
	H	\$ 9.00	\$ 10.80	\$ 12.60	40%			
G2	A	\$ 20,592.00	\$ 24,710.40	\$ 28,828.80	40%			
	H	\$ 9.90	\$ 11.88	\$ 13.86	40%	10.00%	10.00%	
G3	A	\$ 22,651.20	\$ 27,181.44	\$ 31,711.68	40%			Records Technician I
	H	\$ 10.89	\$ 13.07	\$ 15.25	40%	10.00%	10.00%	
G4	A	\$ 24,916.32	\$ 29,899.58	\$ 34,882.85	40%			Appraiser - Level I (0-1 yrs)
	H	\$ 11.98	\$ 14.37	\$ 16.77	40%	10.00%	10.00%	
G5	A	\$ 27,407.95	\$ 32,889.54	\$ 38,371.13	40%			Records Technician II Deeds Technician
	H	\$ 13.18	\$ 15.81	\$ 18.45	40%	10.00%	10.00%	
G6	A	\$ 30,148.75	\$ 36,178.50	\$ 42,208.25	40%			Appraiser - Level II (1 - 3 yrs) ARB/Protest Coordinator
	H	\$ 14.49	\$ 17.39	\$ 20.29	40%	10.00%	10.00%	
G7	A	\$ 33,163.62	\$ 39,796.35	\$ 46,429.07	40%			Appraiser - Level III (3 - 5 yrs)
	H	\$ 15.94	\$ 19.13	\$ 22.32	40%	10.00%	10.00%	
G8	A	\$ 36,479.98	\$ 43,775.98	\$ 51,071.98	40%			Appraiser - Level IV (5+ yrs)
	H	\$ 17.54	\$ 21.05	\$ 24.55	40%	10.00%	10.00%	
G9	A	\$ 40,127.98	\$ 48,153.58	\$ 56,179.18	40%			Lead Appraiser - RPA Level
	H	\$ 19.29	\$ 23.15	\$ 27.01	40%	10.00%	10.00%	
G10	A	\$ 44,140.78	\$ 52,968.94	\$ 61,797.09	40%			Deputy Chief Appraiser
	H	\$ 21.22	\$ 25.47	\$ 29.71	40%	10.00%	10.00%	
G11	A	\$ 48,554.86	\$ 58,265.83	\$ 67,976.80	40%			Business Manager
	H	\$ 23.34	\$ 28.01	\$ 32.68	40%	10.00%	10.00%	
G12	A	\$ 53,410.34	\$ 64,092.41	\$ 74,774.48	40%			Chief Appraiser
	H	\$ 25.68	\$ 30.81	\$ 35.95	40%	10.00%	10.00%	

¹ - A = Annual; H = Hourly

Glossary

Ad Valorem Tax – A tax levied on the assessed value of real property (also known as “property taxes”).

Appraisal Review Board (ARB) - This is a board of citizens that hears taxpayer protests and taxing unit challenges, corrects clerical errors in the appraisal records and appraisal rolls, acts on motions to correct the appraisal roll, determines whether exemptions and special valuations were improperly granted and takes any other action or makes any other determination as authorized or required under the Property Tax Code.

Appropriation – A specific amount of money authorized by the Board to make expenditures and incur obligations for specific purposes, frequently used interchangeably with “expenditures”.

Assessed Valuation – A value that is established for real and personal property for use as a basis for levying property taxes. Property values are established by the Milam Appraisal District.

Audit – A comprehensive examination as to the manner in which the government’s resources were actually utilized, concluding in a written report. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the legislative body’s appropriations. A performance audit consists of a review of how well the government met its state goals.

Budget – A plan of financial operation specifying expenditures to be incurred for a given period to accomplish specific goals, and the proposed means of financing them.

Budget Calendar – The schedule of key dates or milestones that the District follows in preparation, adoption, and administration of the budget.

Budget Document – The official plan showing how the District finances all of its services.

Budget Year – From January 1st through December 31st, which is the same as the fiscal year.

Capital Equipment – Equipment with a value in excess of \$1,000.

C.I.P. – Capital Improvement Plan.

Capital Outlay – Expenditures which result in the acquisition of or addition to fixed assets.

Certified Tax Roll – A list of all-taxable properties, values and exemptions in the District. This roll is established by the Milam Appraisal District.

Contingency – The appropriation of reserve funds for future allocation in the event specific budget allotments have expired and additional funds are needed.

Delinquent Taxes – Taxes remaining unpaid after January 31st.

Depreciation – The decrease in value of physical assets due to use and the passage of time.

Expenditure – The incurring of liability, the payment of cash, or the transfer of property for the purpose of acquiring an asset or service or settling a loss.

Fiscal Year – January 1st through December 31st of each year.

Glossary

Fixed Assets – Assets of a long-term character that are intended to continue to be held or used, such as land, buildings, machinery and equipment.

Fund Balance – The excess of assets over liabilities for governmental funds.

GAAP – Generally Accepted Accounting Principles

Goal – A long-term, attainable target for an organization – its vision of the future.

Objectives – A specific, measurable and observable result of an organization's activity that advances the organization toward a goal.

Policy – A plan, course of action or guiding principle, designed to set parameters for decisions and actions.

Property Tax – Taxes that are levied on both real and personal property according to the Property's valuation and tax rate.

Reserve – An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Revenue – All money received by a government other than expense refunds, capital contributions, and residual equity transfers.

Risk Management – An organized effort to protect the District's assets against loss, utilizing the most economical methods.

Acronyms

ARB – Appraisal Review Board

AV – Ad Valorem

CAD – County Appraisal District

CAVS – Cost Analysis Value System

CIP – Capital Improvement Plan

CY – Calendar Year

FTE – Full-Time Equivalent

FY – Fiscal Year

GAAP – Generally Accepted Accounting Principles

HR – Human Resources

IAAO – International Association of Assessing Officers

ISD – Independent School District

MAP – Methods and Assistance Program

PFIA – Public Fund Investment Act

PTAD – Property Tax Assistance Division

PVS – Property Value Study

RPA – Registered Professional Appraiser

TAC – Tax Assessor-Collector

TAAD – Texas Association of Appraisal Districts

TAAO – Texas Association of Assessing Officers

TCDRS – Texas County & District Retirement System

TDLR – Texas Department of Licensing & Regulation

TML – Texas Municipal League