

2014

BUDGET WORKSHOP #2



June 18, 2013



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HIDALGO COUNTY

2014 BUDGET PROCESS CALENDAR

The County of Hidalgo budget process consist of several months of presentations, hearings, and deliberations. The 2014 Budget Process Calendar is as follows:

BEGIN DATE	DUE DATE	ACTION/ACTIVITY	RESPONSIBLE DEPARTMENT/S
3-Jun	28-Jun	2014 BUDGET PROCESS DBM PROJECTED REVENUES AND EXPENDITURES ANALYSIS	DEPARTMENT OF BUDGET AND MANAGEMENT
3-Jun	7-Jun	2014 BUDGET PROCESS INSTRUCTIONS TO ALL DEPARTMENTS AND OFFICIALS	DEPARTMENT OF BUDGET AND MANAGEMENT
10-Jun	21-Jun	DEPARTMENTAL BUDGET ALLOCATION - DATA ENTRY	DEPARTMENT OF BUDGET AND MANAGEMENT / ALL DEPARTMENTS
21-Jul	21-Jul	LAST DAY TO SUBMIT 2014 POSITION RECLASSIFICATION REQUEST TO DBM. PROPER DOCUMENTATION NEEDS TO BE ATTACHED (JOB AUDITS, JOB DESCRIPTIONS)	HUMAN RESOURCES
26-Jul	26-Jul	CERTIFIED TAX ROLLS DELIVERED TO COUNTY	APPRAISAL DISTRICT/TAX ASSESSOR COLLECTOR
1-Jul	2-Aug	DEPARTMENTAL BUDGET ANALYSIS AND PRELIMINARY BUDGET	DEPARTMENT OF BUDGET & MANAGEMENT
1-Aug	15-Aug	MEETING WITH EACH COURT MEMBER TO DISCUSS BUDGET PROCESS	DEPARTMENT OF BUDGET AND MANAGEMENT
9-Aug	9-Aug	CERTIFICATION OF ANTICIPATED COLLECTION RATE BY TAX ASSESSOR	TAX ASSESSOR COLLECTOR
16-Aug	16-Aug	CALCULATION OF EFFECTIVE AND ROLLEBACK RATES BY TAX ASSESSOR	TAX ASSESSOR COLLECTOR
20-Aug	20-Aug	PUBLICATION OF EFFECTIVE AND ROLLEBACK RATES, STATEMENTS AND SCHEDULES	TAX ASSESSOR COLLECTOR
20-Aug	20-Aug	DURING REGULAR COMMISSIONERS' COURT MEETING, DISCUSS TAX RATE; IF PROPOSED TAX RATE WILL EXCEED THE ROLLEBACK RATE OR THE EFFECTIVE TAX RATE (WHICHEVER IS LOWER) TAKE RECORD VOTE AND SCHEDULE PUBLIC HEARING.	COMMISSIONER'S COURT
23-Aug	23-Aug	2013 ESTIMATED REVENUES TO BUDGET OFFICE	COUNTY AUDITOR

HIDALGO COUNTY

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BEGIN DATE	DUE DATE	ACTION/ACTIVITY	RESPONSIBLE DEPARTMENT/S
27-Aug	27-Aug	NOTICE OF PUBLIC HEARING- 1ST QUARTER PAGE NOTICE IN NEWSPAPER PUBLISHED AT LEAST SEVEN (7) DAYS BEFORE PUBLIC HEARING [TC 25.06 (a)]	TAX ASSESSOR COLLECTOR
27-Aug	27-Aug	WRITTEN NOTICE TO ELECTED OFFICIALS PROPOSED COMPENSATION [LGC 152.013 (c)]	BUDGET OFFICER
3-Sep	3-Sep	FIRST PUBLIC HEARING - CONSIDERATION OF TAX RATE [TC 26.05 (d)]	COMMISSIONER'S COURT
7-Sep	7-Sep	NOTICE OF PUBLIC HEARING ON PROPOSED COUNTY BUDGET PUBLISHED IN NEWSPAPER - THE MONITOR [LGC 111.067 (c) & 111.0675]	BUDGET OFFICER
10-Sep	10-Sep	SECOND PUBLIC HEARING - CONSIDERATION OF TAX RATE - SCHEDULE AND ANNOUNCE MEETING TO ADOPT TAX RATE [TC 26.06 (a)]	COMMISSIONER'S COURT
14-Sep	14-Sep	NOTICE OF PROPOSED SALARIES FOR ELECTED OFFICIALS THE MONITOR NEWSPAPER [LGC 152.013 (b)]	BUDGET OFFICER
17-Sep	17-Sep	NOTICE OF VOTE ON TAX RATE - PUBLISHED BEFORE MEETING TO ADOPT TAX RATE - AT LEAST SEVEN (7) DAYS BEFORE MEETING. SECOND QUARTER PAGE NOTICE. [TC 26.06 (d & e)]	BUDGET OFFICER
17-Sep	17-Sep	FILE 2014 PROPOSED BUDGET WITH THE COUNTY CLERK AND COUNTY AUDITOR [LGC 111.066]	BUDGET OFFICER
24-Sep	24-Sep	ADOPT TAX RATE FOR 2013, HOLD PUBLIC HEARING AND ADOPT 2014 BUDGET [LGC 111.067 (b) & 111.068], SET SALARY, EXPENSES AND ALLOWANCES FOR ELECTED OFFICIALS AND COUNTY EMPLOYEES [LGC 152.001 & 152.013 (a)]	COMMISSIONER'S COURT

HIDALGO COUNTY

Department Of Budget & Management

2014 BUDGET PROCESS

Budget Development Constraints

June 18, 2013

The following are the budgetary constraints to be followed for the development of 2014 Budget:

No Tax Increase

No New Positions

No Cost of Living Adjustment

No Step Increase for Law Enforcement

Maintain 10% Fund Balance

HIDALGO COUNTY
Department Of Budget & Management

2014 BUDGET PROCESS
PRELIMINARY DATA - FOR DISCUSSION PURPOSES ONLY

As of June 18, 2013

	<u>Budget</u>	<u>Actual</u>
2013 Revenues	\$ 161,349,082	\$ 166,349,082
Increase in Property Tax Levy	1,770,000	1,770,000
2014 Revenues	\$ 163,119,082	\$ 168,119,082
2013 Expenditures	\$ 178,956,978	\$ 173,956,978
Anchor Entity Funding	(3,000,000)	(3,000,000)
Salaries added as June 11, 2013	2,953,594	2,953,594
Fringe Benefits Increases	5,691,344	5,691,344
Communications System Lease Payment	911,621	911,621
Medical School Contribution	1,000,000	1,000,000
COPS Grant Retention Period	543,000	543,000
Liability Insurance Premium Increases	405,803	405,803
Sanitation Privatization	(2,586,275)	(2,586,275)
Employee Participation in Health Benefits Cost	(3,184,998)	(3,184,998)
2014 Expenditures	\$ 181,691,067	\$ 176,691,067
2014 Deficit Budget	\$ (18,571,985)	\$ (8,571,985)

Beginning Fund Balance - December 31, 2013	27,913,022	27,913,022
% of 2014 Expenditures	15.4%	15.8%
Ending Fund Balance - December 31, 2014	9,341,037	19,341,037
% of 2014 Expenditures	5.1%	10.9%

HIDALGO COUNTY

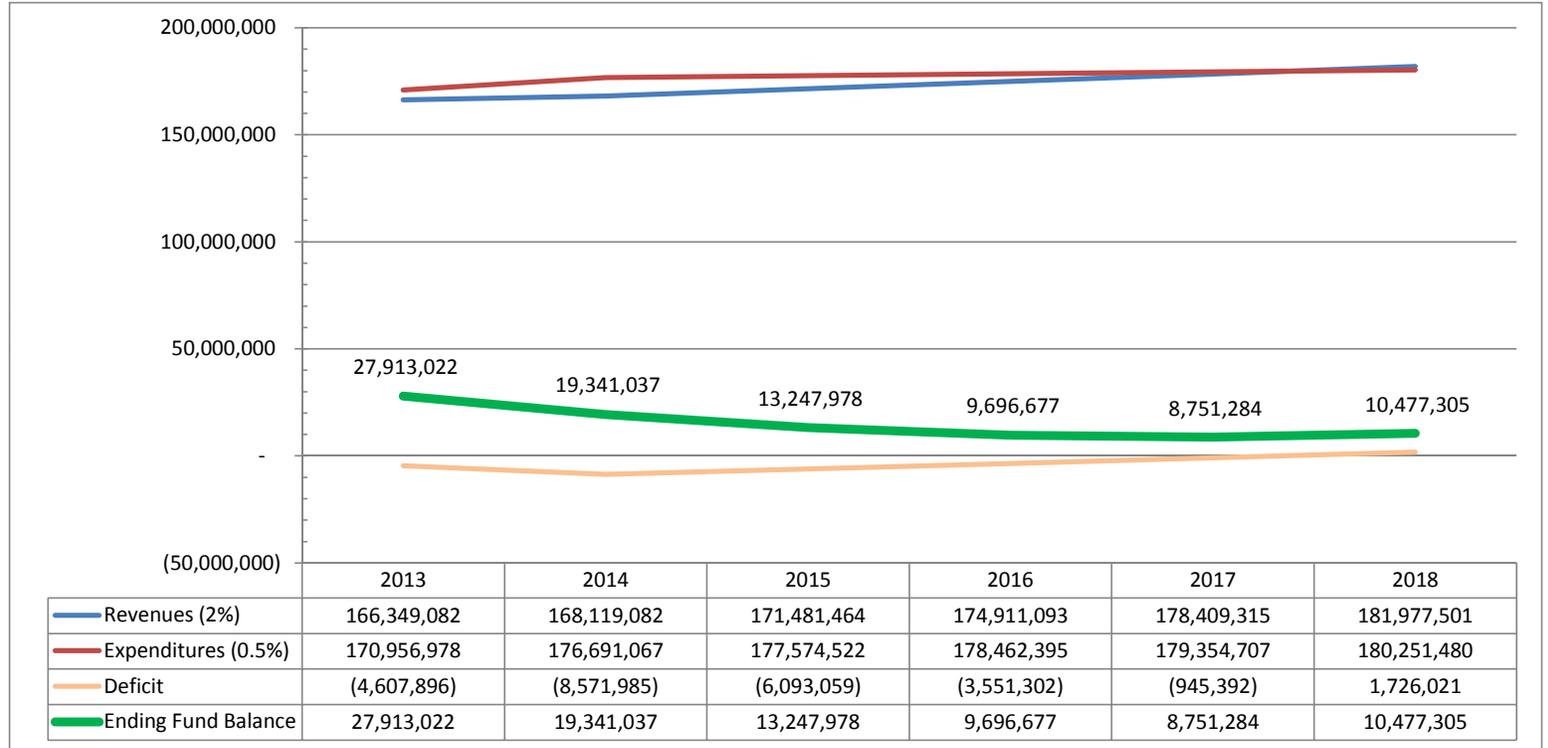
Department Of Budget & Management

2014 BUDGET PROCESS

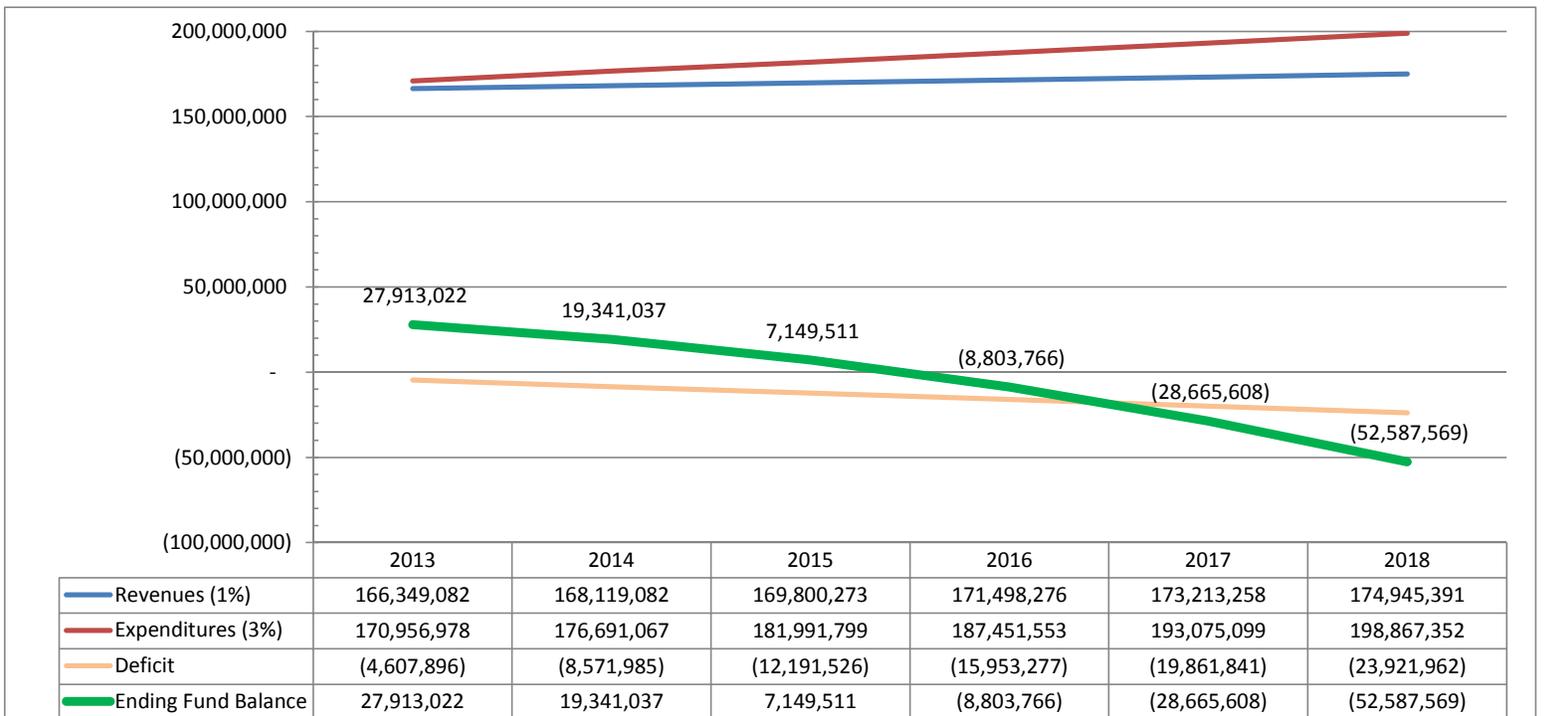
Revenue Vs Expenditure Analysis

June 18, 2013

SCENARIO A:



SCENARIO B:



HIDALGO COUNTY
Department Of Budget & Management

2014 BUDGET PROCESS

Fund Balance

June 18, 2013

Current Fund Balance as of June 11, 2013	19,788,022
Anchor Entity Reimbursement	3,000,000
UPL 2011 Contribution	(2,125,000)
UPL 2012 Contribution	(2,750,000)
Revenue in Excess of Projected	5,000,000
Projected Lapse Budgeted Expenditures	5,000,000
Projected Fund Balance as of December 31, 2013	27,913,022