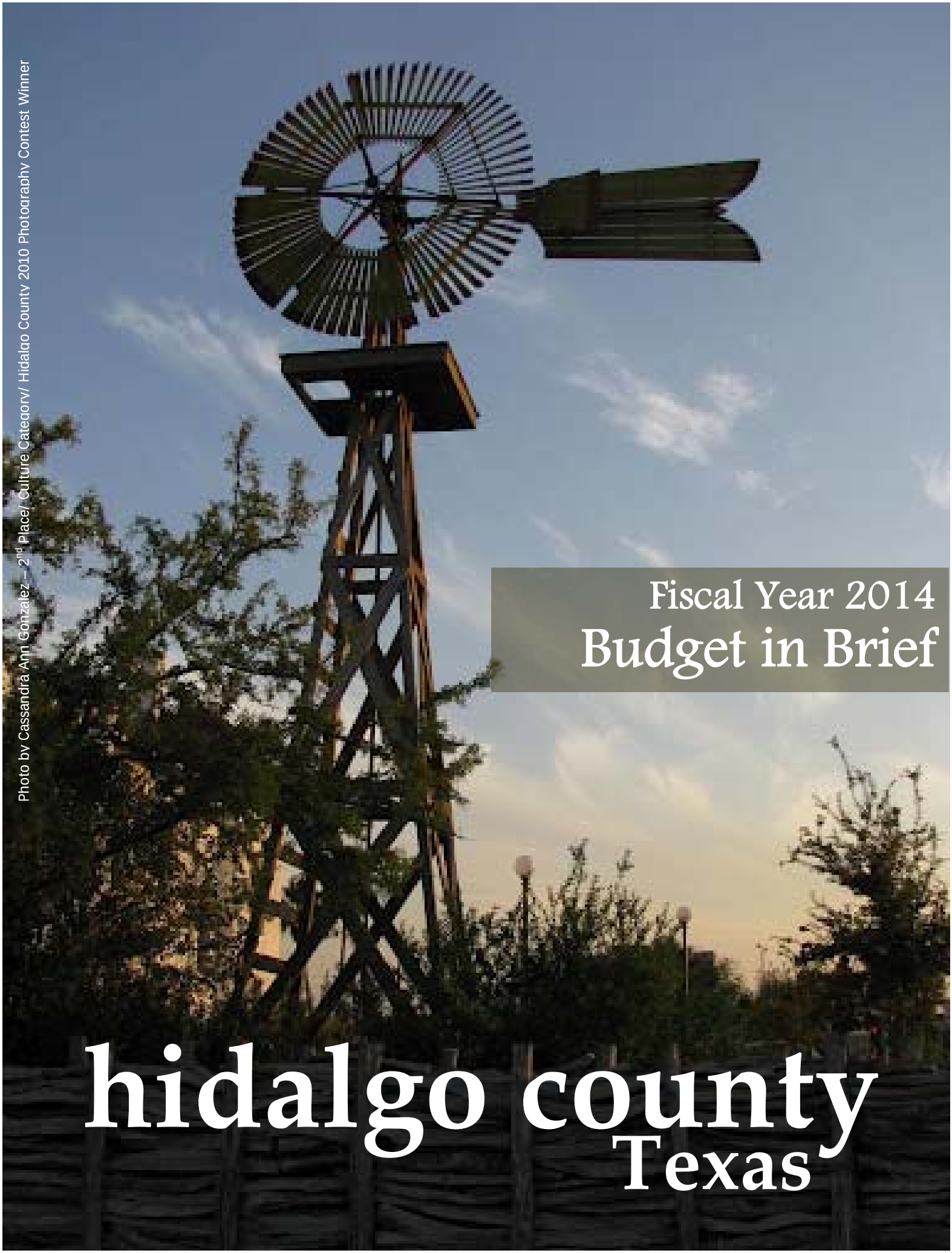


Photo by Cassandra Ann Gonzalez – 2nd Place/ Culture Category/ Hidalgo County 2010 Photography Contest Winner

Fiscal Year 2014

Budget in Brief

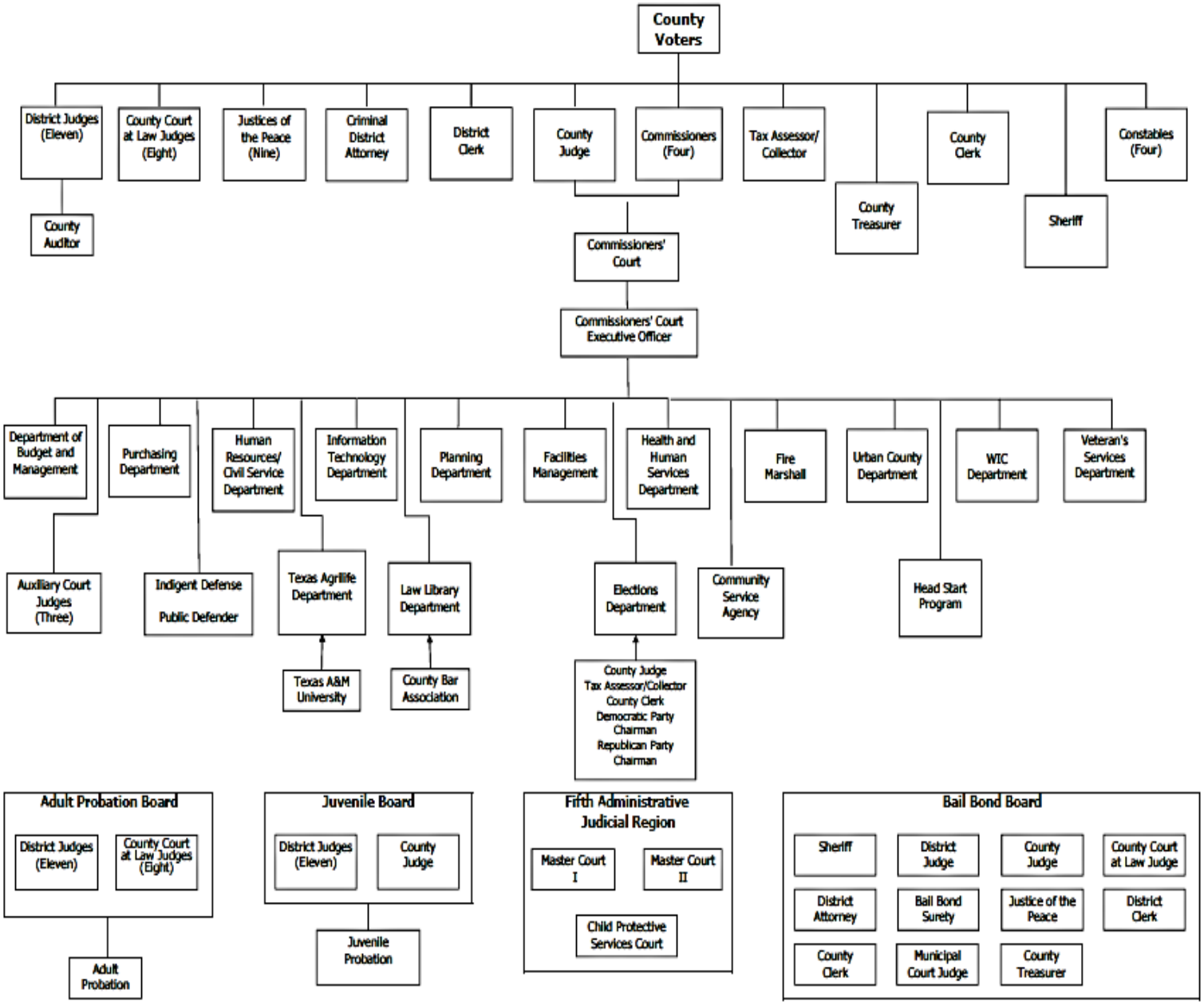
hidalgo county

Texas

ORGANIZATIONAL OVERVIEW

Commissioners Court	County Judge	Ramon Garcia
	Commissioner Pct. 1	Arturo Cuellar
	Commissioner Pct. 2	Hector "Tito" Palacios
	Commissioner Pct. 3	Jose M. Flores
	Commissioner Pct. 4	Joseph Palacios
County Officials	County Clerk	Arturo Guajardo, Jr.
	County Sheriff	Guadalupe Treviño
	County Tax Assessor/Collector	Pablo Villarreal, Jr.
	County Treasurer	Norma G. Garcia
	District Attorney	Rene A. Guerra
	District Clerk	Laura Hinojosa
Constables	Constable Precinct 1	Celestino Avila
	Constable Precinct 2	Martin Cantu
	Constable Precinct 3	Larry Gallardo
	Constable Precinct 4	Jose E. Guerra
District Judges	92nd District Court	Ricardo P. Rodriguez
	93rd District Court	Rodolfo Delgado
	139th District Court	Roberto Flores
	206th District Court	Rose G. Reyna
	275th District Court	Juan R. Partida
	332nd District Court	Mario E. Ramirez, Jr.
	370th District Court	Noe Gonzalez
	389th District Court	Leticia Lopez
	398th District Court	Aida Salinas Flores
	430th District Court	Israel Ramon
	449th District Court	Jesse Contreras
County Court at Law Judges	Court at Law 1	Rodolfo Gonzalez
	Court at Law 2	Jaime J. Palacios
	Court at Law 3 (Probate)	Homero Garza
	Court at Law 4	Fred S. Garza, Jr.
	Court at Law 5	Arnoldo Cantu, Jr.
	Court at Law 6	Albert Garcia
	Court at Law 7	Sergio Valdez
	Court at Law 8	Rolando Cantu
Justice of the Peace	Justice of the Peace, Pct 1, Pl. 1	Gilbert Saenz
	Justice of the Peace, Pct 1, Pl. 2	Jesus Morales
	Justice of the Peace, Pct 2, Pl. 1	Robert Contreras
	Justice of the Peace, Pct 2, Pl. 2	Rosa Treviño
	Justice of the Peace, Pct 3, Pl. 1	Luis J. Garza
	Justice of the Peace, Pct 3, Pl. 2	Ismael Ochoa
	Justice of the Peace, Pct 4, Pl. 1	Charlie Espinoza
	Justice of the Peace, Pct 4, Pl. 2	Mary A. Palacios
	Justice of the Peace, Pct 5	Esperidion Jackson
	Auditor	Ray Eufracio
	Budget Officer	Sergio Cruz
	CC Executive Officer	Valde Guerra

ORGANIZATIONAL CHART



MISSION & GOALS

Mission

The County of Hidalgo is committed to work with integrity, responsibility and honesty to achieve excellence for the good of all the citizens by providing an accessible local government through effective and efficient delivery of services.

Goals

- Balanced Budget

Implement a budget that will allocate funding in a balanced systematic manner and provide quality services to Hidalgo County residents while maintaining financial stability for the County.

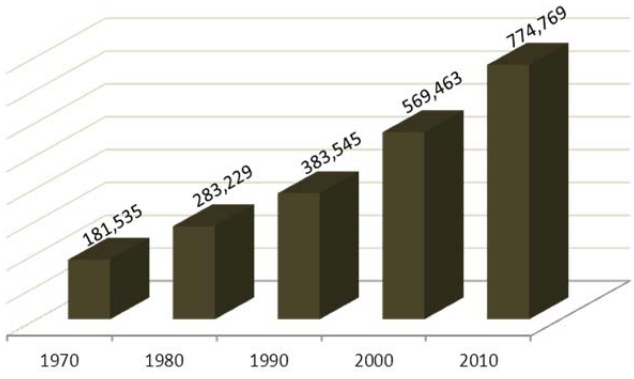
- Efficiency and Effectiveness

Departments will be required to develop workload standards and performance measures to provide a foundation for evaluating office and department efficiency and effectiveness.

HIDALGO COUNTY DEMOGRAPHICS

Population Growth - Hidalgo County

Year	Population	% Change
1970	181,535	--
1980	283,229	56.02%
1990	383,545	35.42%
2000	569,463	48.47%
2010	774,769	36.05%

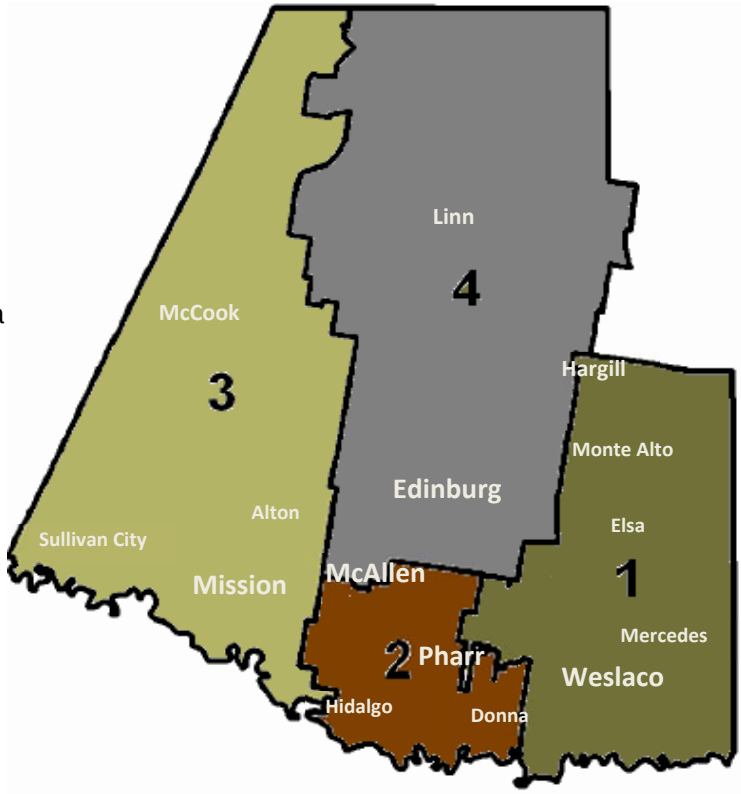


Source: 1970-2010 U.S. Census

In the county of Hidalgo, the population was spread out with 34.70% under the age of 18, 10.80% from 19 to 24, 27.10% from 25 to 44, 18.20% from 45 to 64, and 9.20% who were 65 years of age or older. The median age was 28 years.

- Area in Square Miles: 1,582.9
- Officials Elected by Vote of the People: 43
- County Positions: 3,033
- Incorporated Municipalities: 22
- Organized School Districts in the County: 16

PRECINCTS



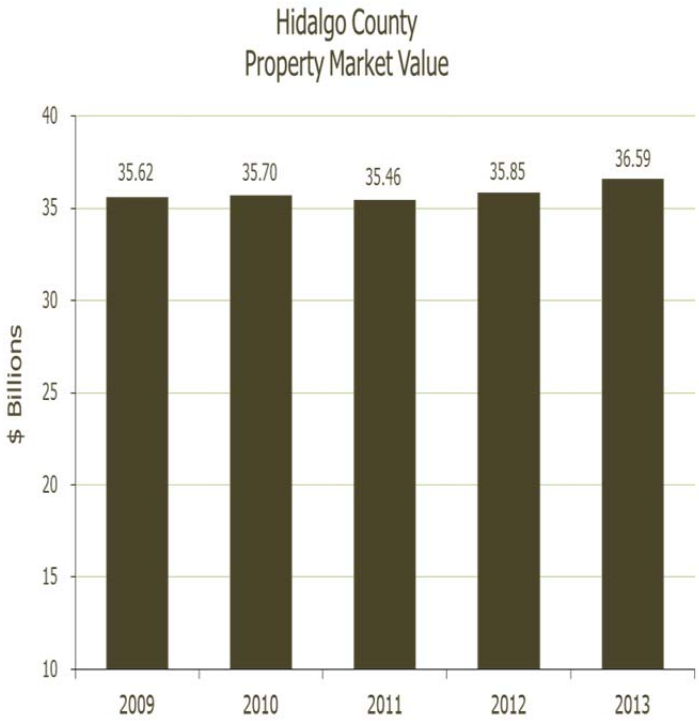
PROPERTY TAX ANALYSIS

The average taxable value for a homestead residence increased 0.4234% from $85,019 in 2012 to $85,379 in 2013. Based on the tax rate for 2013 of $0.5900 per $100 of taxable value, the amount of taxes imposed on the average home was $503.74 for Hidalgo County.

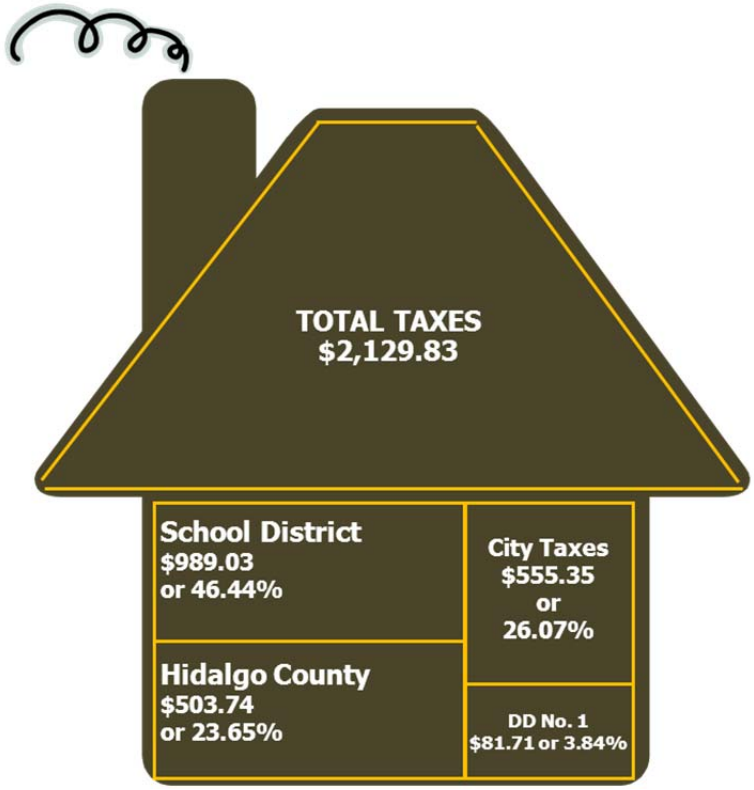
In Hidalgo County, property market value as reported by the Appraisal District, totaled $35.85 billion in tax year 2012, and $36.59 billion in tax year 2013; after homestead and other exemptions, the net taxable amounts were $27.32 billion and $27.91 billion respectively.

PROPERTY TAX ANALYSIS **(continued)**

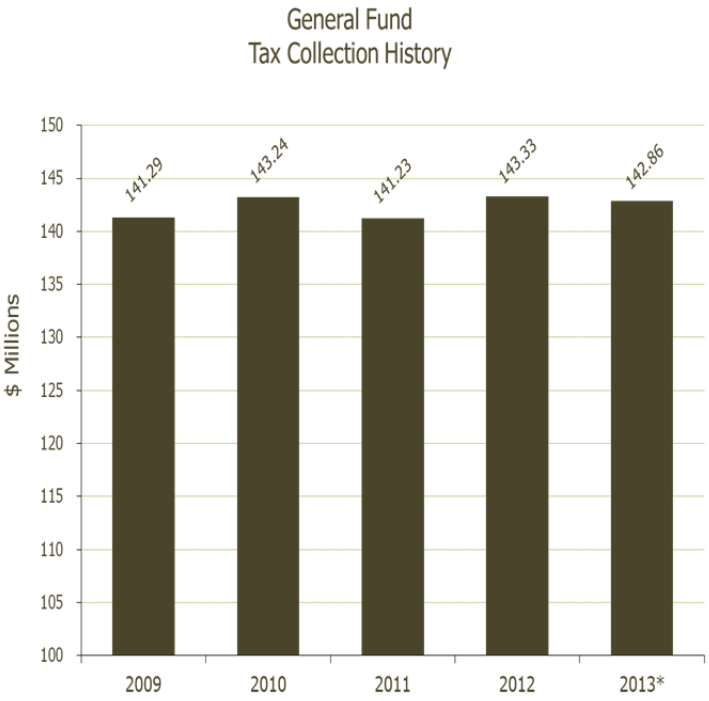
For over ten years Commissioner's Court has maintained the tax rate at $0.59.per $100 value. Changes in an individual taxpayer's county taxes are dependent on the specific change in property evaluation.



Source: HCAD Certified Totals 2009-2013



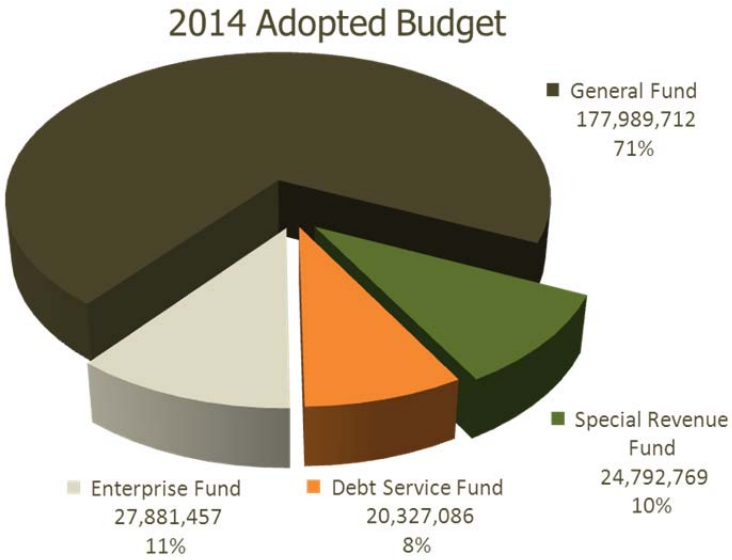
The home below illustrates a property tax analysis for the average $85,379 home for tax year 2013. Average tax rate was used to determine tax amount for City and School Districts.



*2013 data as of 3/17/14

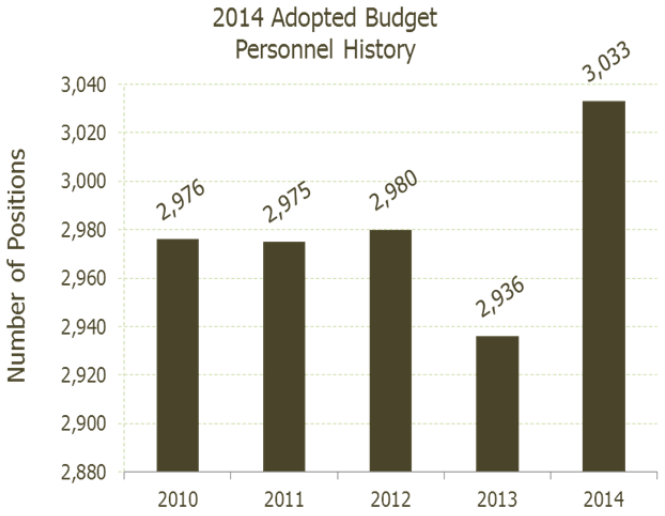
ADOPTED BUDGET

Total Hidalgo County Adopted Budget for 2014 is $250,991,025, which includes a General Fund Budget (Maintenance & Operations) of $177,989,712, **71%** of the Hidalgo County's total budget.

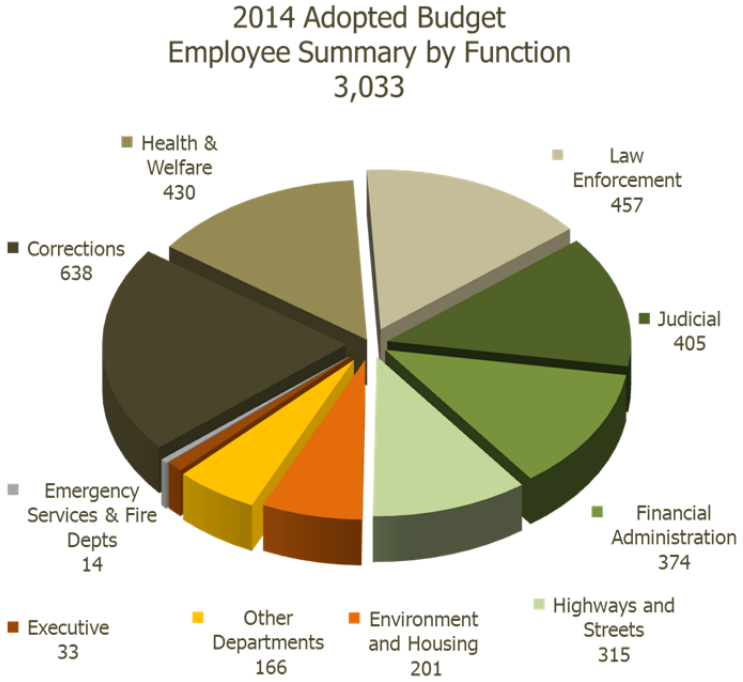


ADOPTED BUDGET **(continued)**

Budgeted positions for 2014 totaled **3,033**, an increase of 97 positions from 2013 Adopted Budget position count of 2,936.

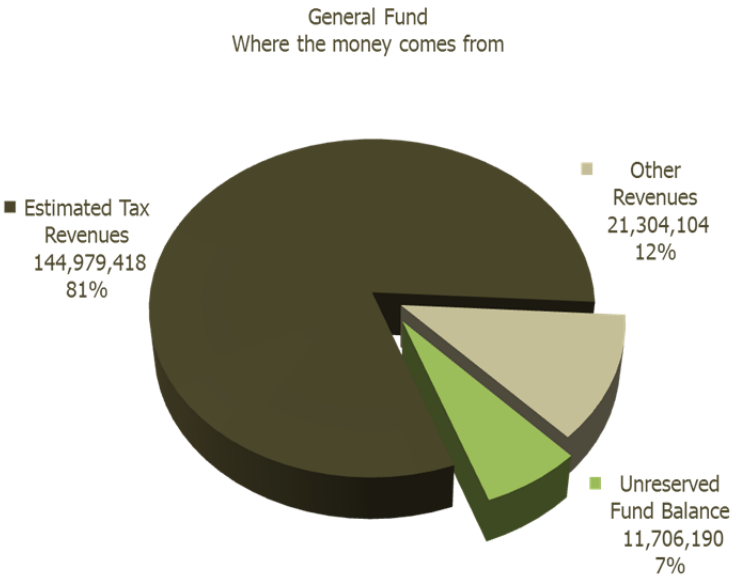


Source: Adopted Salary Schedule 2010-2014

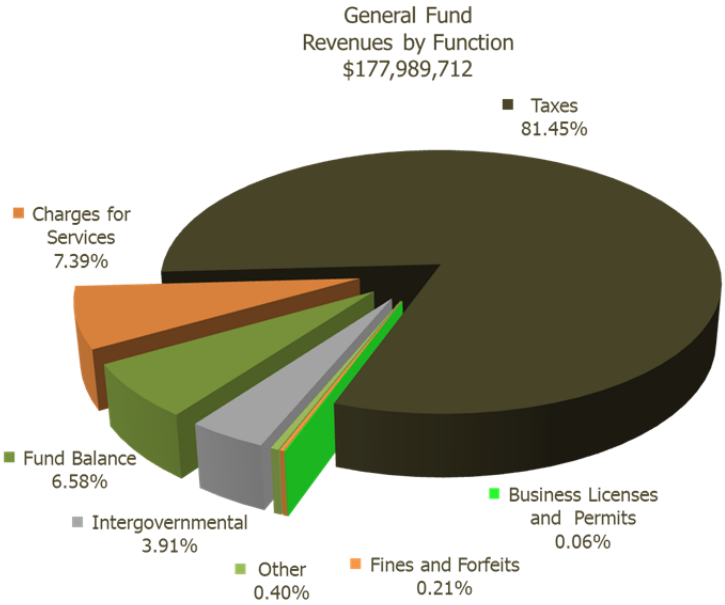


GENERAL FUND

The General Fund is the County's primary operating fund. Its principle funding sources are property taxes, which account for **81%** of all funding sources. Fines, fees, business licenses, charges for services, and other miscellaneous revenues account for **12%** of the General Fund revenue not associated with property taxes.

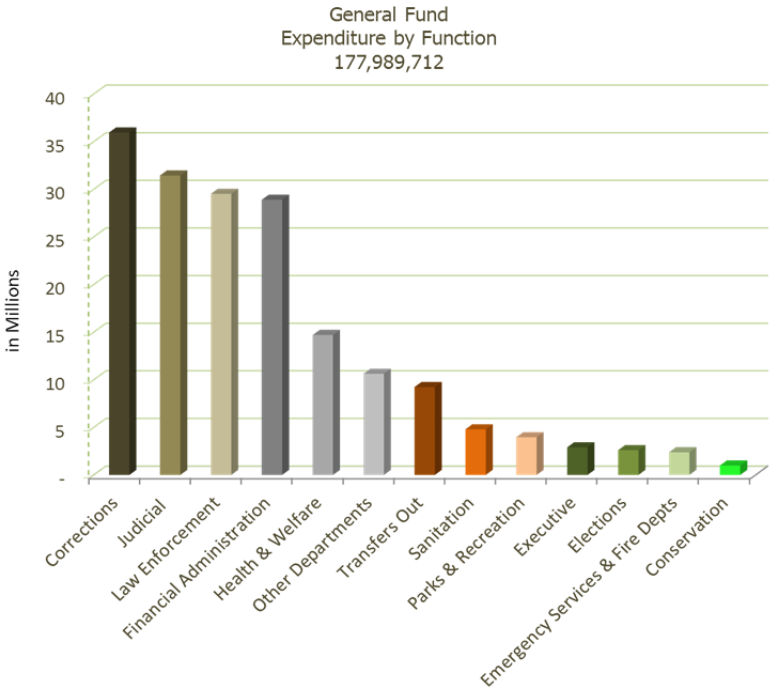


General Fund Revenues by Function:
Currently, Hidalgo County estimates Taxes will account for 81.45% percent of the overall revenues. The County anticipates the use of the General Fund Unreserved Fund Balance to subsidize any projected shortfall.

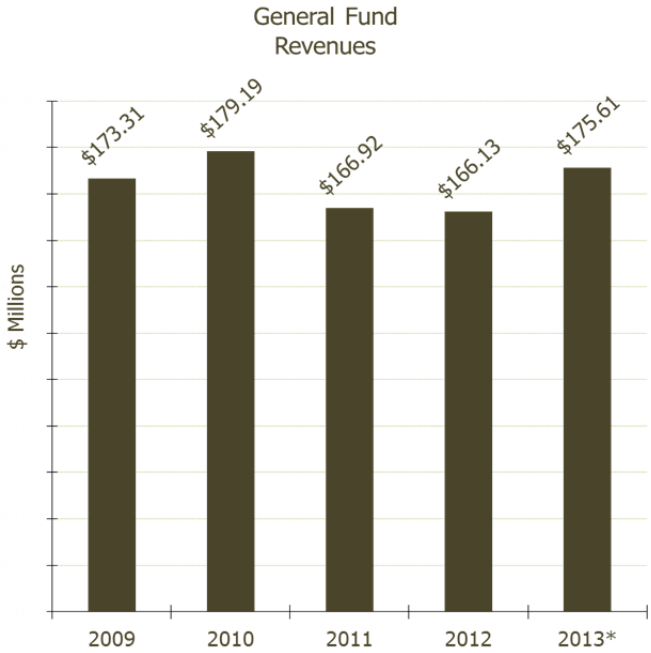


GENERAL FUND **(continued)**

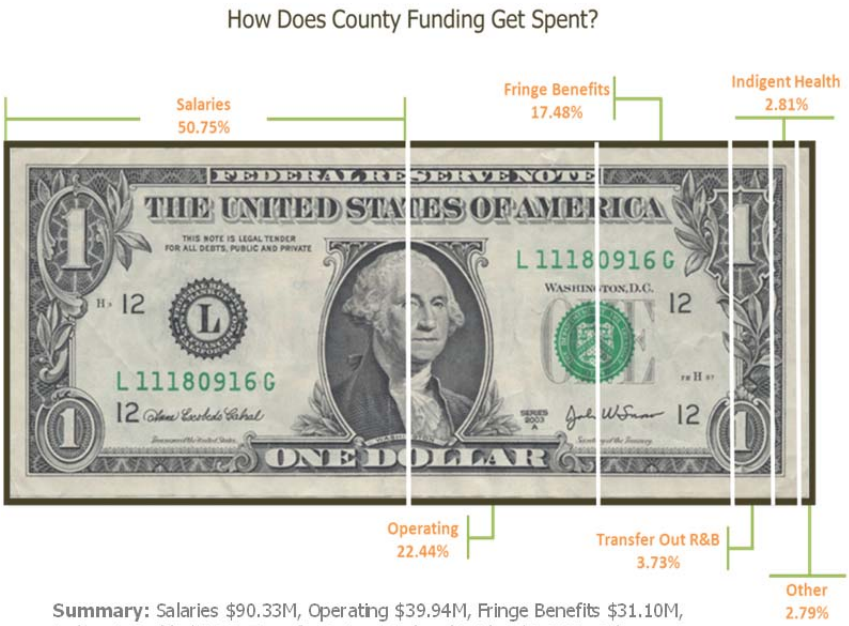
General Fund Expenditure by Function: For 2014 fiscal year, top three functions that are anticipated to incur the majority of the overall expenditures are County Corrections, Judicial System, and Law Enforcement.



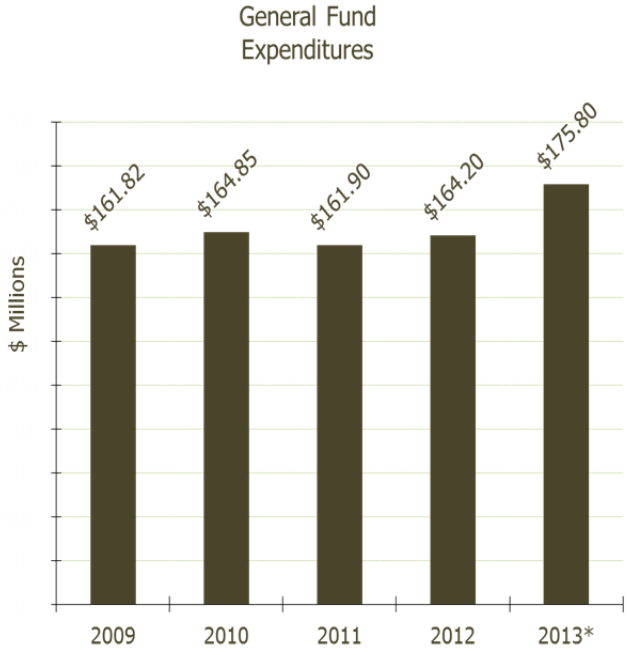
Hidalgo County has experienced difficult financial conditions due to decreased revenues; however, the county has demonstrated its ability to manage effectively during tough times and has been able to maintain a strong financial position.



*2013 data as of 3/17/14

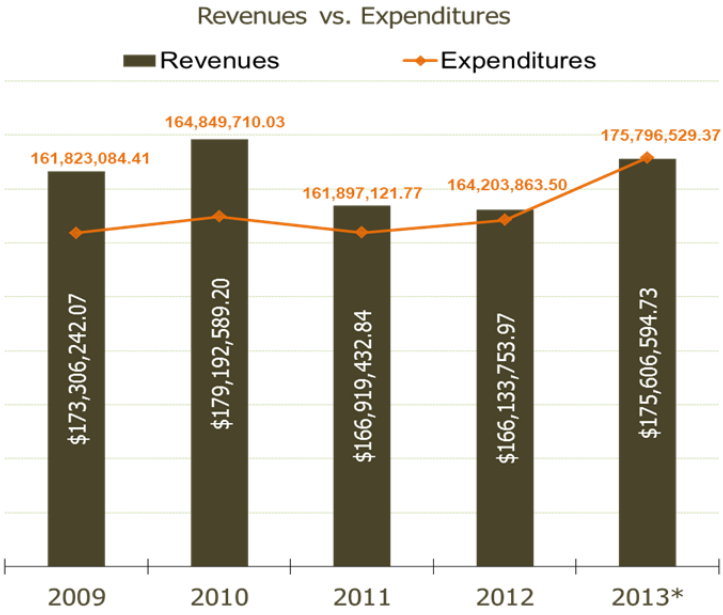


Summary: Salaries $90.33M, Operating $39.94M, Fringe Benefits $31.10M, Indigent Health $5.0M, Transfer Out – Road and Bridge $6.65M. Other expenses consist of Sanitation $1.40M (0.78%), Transfers Out – various departments $1.30M (0.73%), Grants Cash Match $1.29M (0.72%), and Parks $0.990M (0.56%).

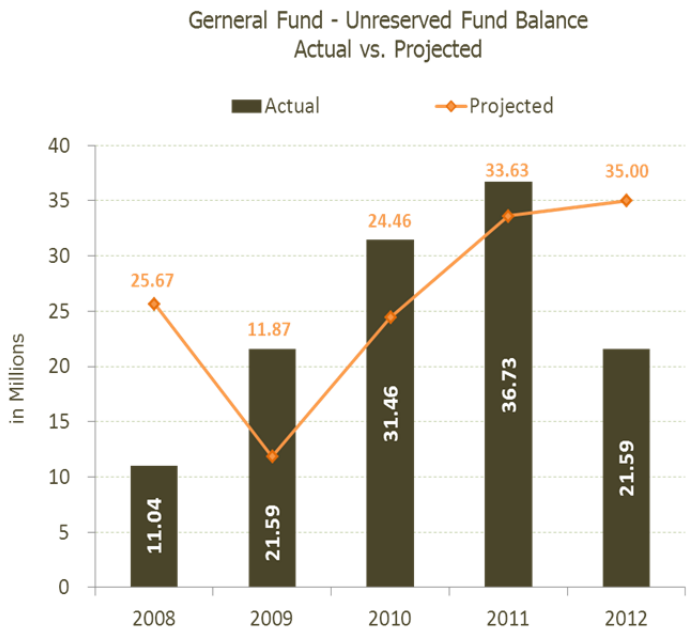


*2013 data as of 3/17/14

GENERAL FUND (continued)



*2013 data as of 3/17/14



Projected - Auditor's Estimated Revenues 2009-2013
Actual - CAFR 2008-2012

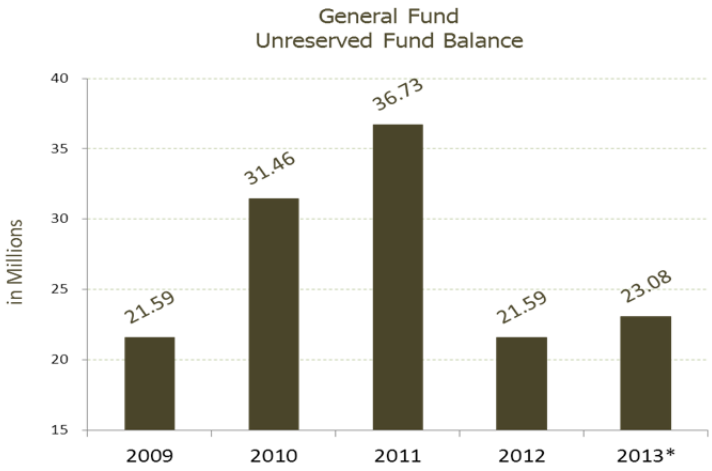
FUND BALANCE

The estimated Unreserved Fund Balance at December 31, 2013 is projected at $23.08 million 12.97% of the 2014 Adopted Budget.

Fund Balance Management

Year	Adopted Budget	Projected Fund Balance (End of prior year)	% of Adopted Budget
2010	159.35	11.87	7.45%
2011	161.90	24.46	15.11%
2012	166.75	33.63	20.17%
2013	178.96	35.00	19.56%
2014	177.99	23.08	12.97%

Projected Fund Balance from Auditor's Estimated Revenues 2010-2014
Figures in millions



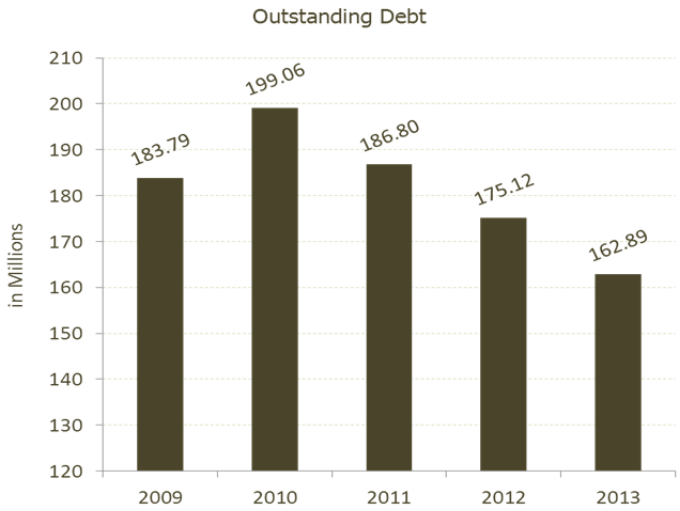
Auditor's CAFR 2009-2012
* - 2013 projection (Auditor's 2014 Estimated Revenue)

DEBT CAPACITY

With the current tax rate of 0.59, the 15% limit would be 0.0885. The debt service tax rate for 2014 is 0.0692.

Outstanding Debt

Year	Amount Outstanding at year end	% Change
2009	$183,792,438.96	14.79%
2010	$199,063,699.47	8.31%
2011	$186,797,028.70	-6.16%
2012	$175,120,986.34	-6.25%
2013	$162,885,024.89	-6.99%



Auditor's Estimated Revenues: 2010-2014

BOND RATINGS

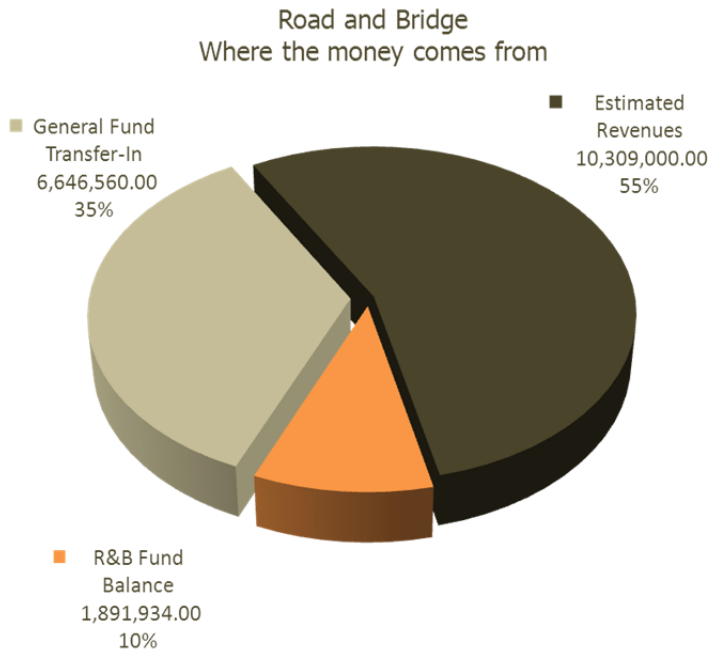
Throughout the years Hidalgo County's credit ratings have increased from low investment grade of Baa/A-/NR, to Aa1/AA-/AA- by the three major rating agencies respectively.

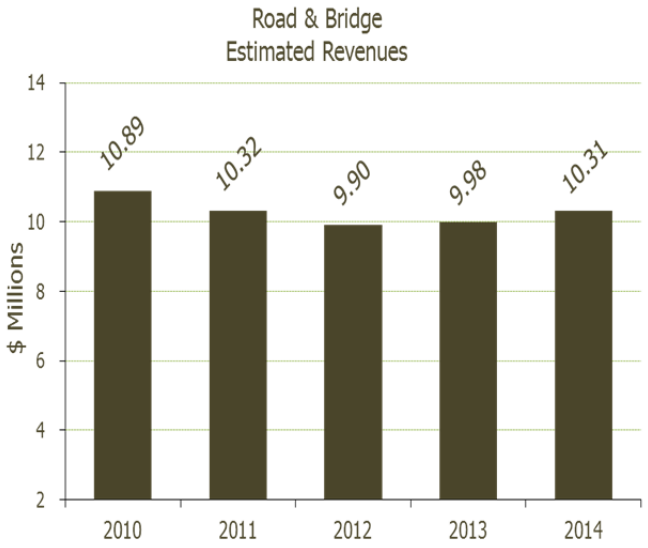
Hidalgo County Bond Rating

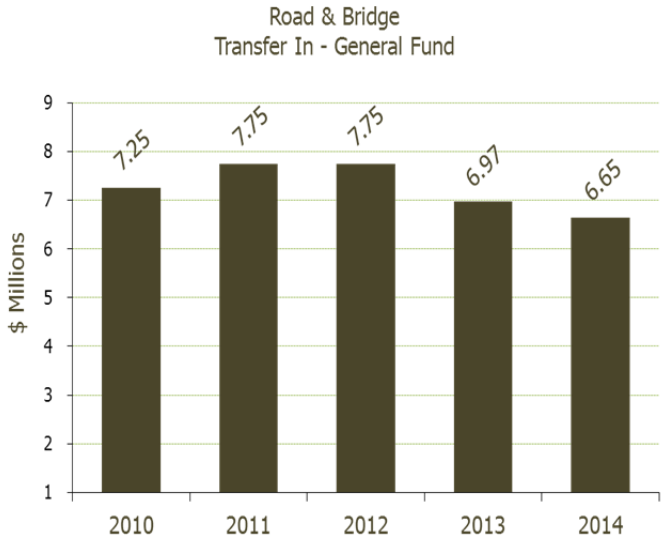
RATING AGENCY	FITCH RATINGS	MOODY'S INVESTORS SERVICE	STANDARD & POOR'S
Previous Rating	A+	A1	AA-
Current Rating	**AA-**	**Aa2**	**AA-**
Goal	*AA*	*Aa1*	*AA*

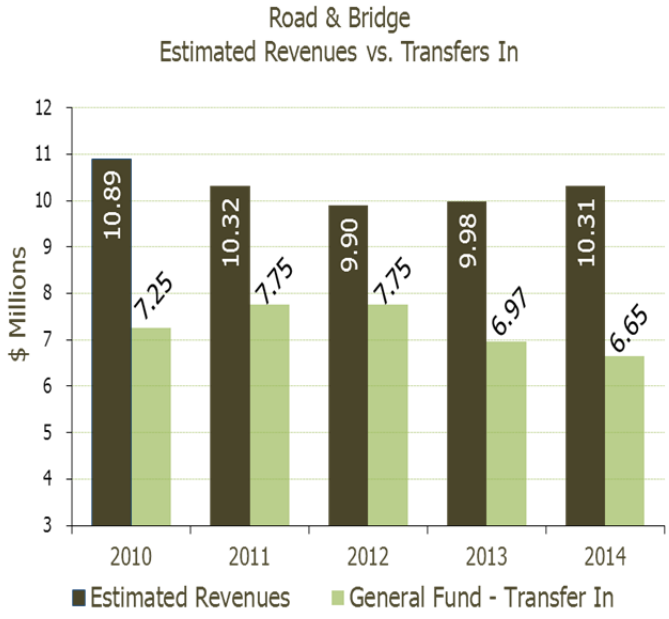
ROAD AND BRIDGE

The Road and Bridge Fund is the County's second largest operating fund and is comprised from vehicle registration fees, traffic fines, motor vehicle sales tax commissions and other fees. In 2014 estimated fund balance will be reduced by approximately $1.89 million.



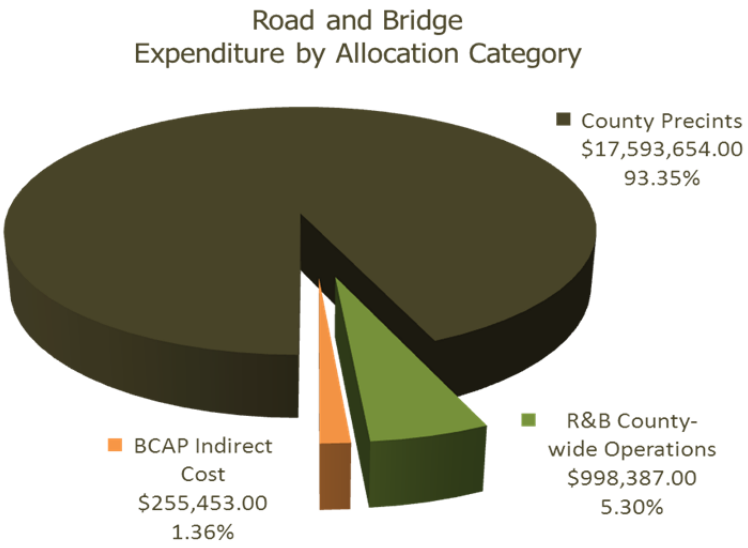






ROAD AND BRIDGE **(continued)**

During the 2014 Budget Process, Commissioners' Court approved a 4.7% reduction of the Transfer-In from General Fund from $6.97 million to $6.65 million due to the county-wide budget reductions to the General Fund and the estimated increase in revenues for Road and Bridge.

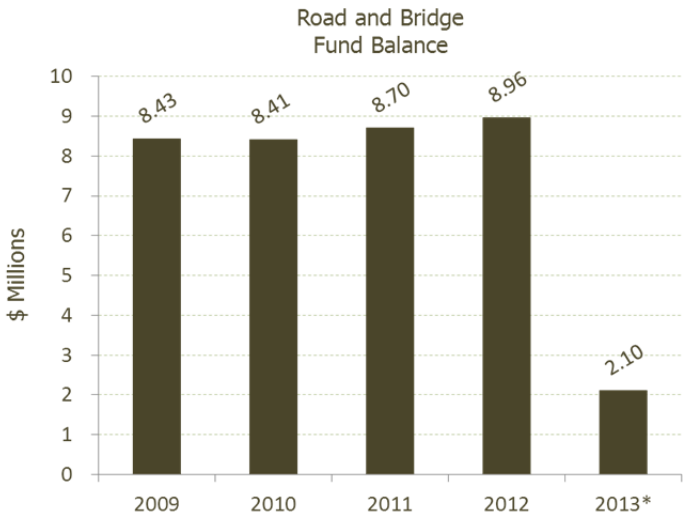


Total 2014 available funding designated to the precincts, including scheduled transfers from General Fund total $17,593,654, 93.35% of available funds for Road and Bridge

How Does Road and Bridge Funding Get Spent

Expense Type	Percentage	Budgeted Amount
Salaries	55.84%	$10,524,712
Fringe Benefits	21.23%	$4,001,609
Operating	22.93%	$4,321,173
Total 2014 R&B Adopted Budget		**$18,847,494**

ROAD AND BRIDGE FUND BALANCE

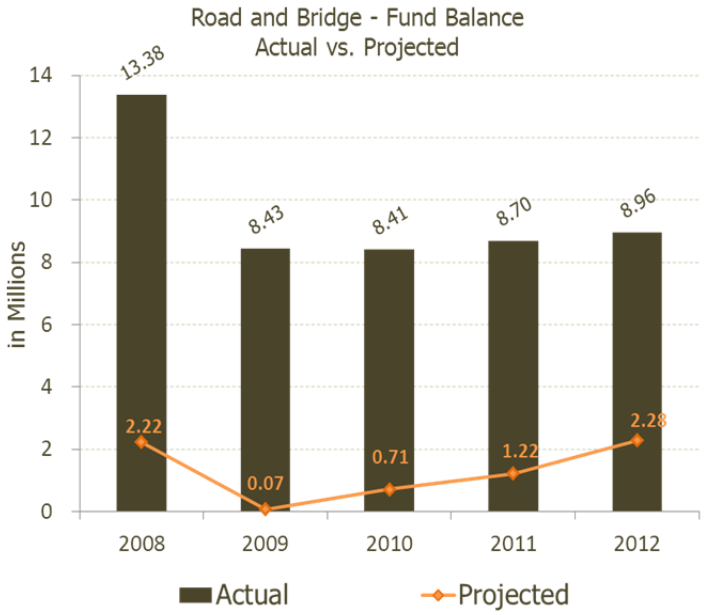


Auditor's CAFR 2009-2012
* - 2013 projection (Auditor's 2014 Estimated Revenue)

Road and Bridge Fund Balance

Year	Projected	Actual
2008	2,223,244.98	13,383,766.00
2009	70,517.54	8,429,903.00
2010	710,200.36	8,411,274.00
2011	1,224,023.76	8,695,697.00
2012	2,282,438.41	8,955,809.00
2013	2,101,483.93	-

Auditor's CAFR 2009-2012
2013 projection (Auditor's 2014 Estimated Revenue)



Projected - Auditor's Estimated Revenues 2008-2012
Actual - CAFR 2008-2012