

Fiscal Year 2015  
Budget in Brief

**hidalgo county**  
Texas



# ORGANIZATIONAL OVERVIEW

## Commissioners Court

County Judge  
Commissioner, Precinct 1  
Commissioner, Precinct 2  
Commissioner, Precinct 3  
Commissioner, Precinct 4

Ramon Garcia  
Arturo C. Cuellar, Jr.  
Hector Palacios  
Jose M. Flores  
Joseph Palacios

## County Officials

County Clerk  
County Sheriff  
County Tax Assessor/Collector  
County Treasurer  
District Attorney  
District Clerk

Arturo Guajardo  
Jose E. Guerra  
Pablo Villarreal, Jr.  
Norma G. Garcia  
Rene A. Guerra  
Laura Hinojosa

## Constables

Precinct 1  
Precinct 2  
Precinct 3  
Precinct 4

Celestino Avila  
Martin Cantu  
Larry Gallardo  
Atanacio Gaitan, Jr.

## District Judges

92<sup>nd</sup> District Court  
93<sup>rd</sup> District Court  
139<sup>th</sup> District Court  
206<sup>th</sup> District Court  
275<sup>th</sup> District Court  
332<sup>nd</sup> District Court  
370<sup>th</sup> District Court  
389<sup>th</sup> District Court  
398<sup>th</sup> District Court  
430<sup>th</sup> District Court  
449<sup>th</sup> District Court

Jaime E. Tijerina  
Rodolfo Delgado  
Roberto Flores  
Rose G. Reyna  
Juan R. Partida  
Mario E. Ramirez, Jr.  
Noe Gonzalez  
Leticia Lopez  
Aida S. Flores  
Israel Ramon  
Jesus Contreras

## County Court at Law Judges

Court at Law 1  
Court at Law 2  
Court at Law 3 - Probate  
Court at Law 4  
Court at Law 5  
Court at Law 6  
Court at Law 7  
Court at Law 8

Rodolfo Gonzalez  
Jaime Palacios  
Homero Garza  
Fred S. Garza, Jr.  
Arnoldo Cantu, Jr.  
Albert Garcia  
Sergio J. Valdez  
Rolando Cantu

## Justice of the Peace

Justice of the Peace, Precinct 1, Place 1  
Justice of the Peace, Precinct 1, Place 2  
Justice of the Peace, Precinct 2, Place 1  
Justice of the Peace, Precinct 2, Place 2  
Justice of the Peace, Precinct 3, Place 1  
Justice of the Peace, Precinct 3, Place 2  
Justice of the Peace, Precinct 4, Place 1  
Justice of the Peace, Precinct 4, Place 2

Gilbert Saenz  
Jesus Morales  
Robert Contreras  
Rosa Treviño  
Luis J. Garza  
Ismael Ochoa  
Charlie Espinoza  
Mary Alice Palacios

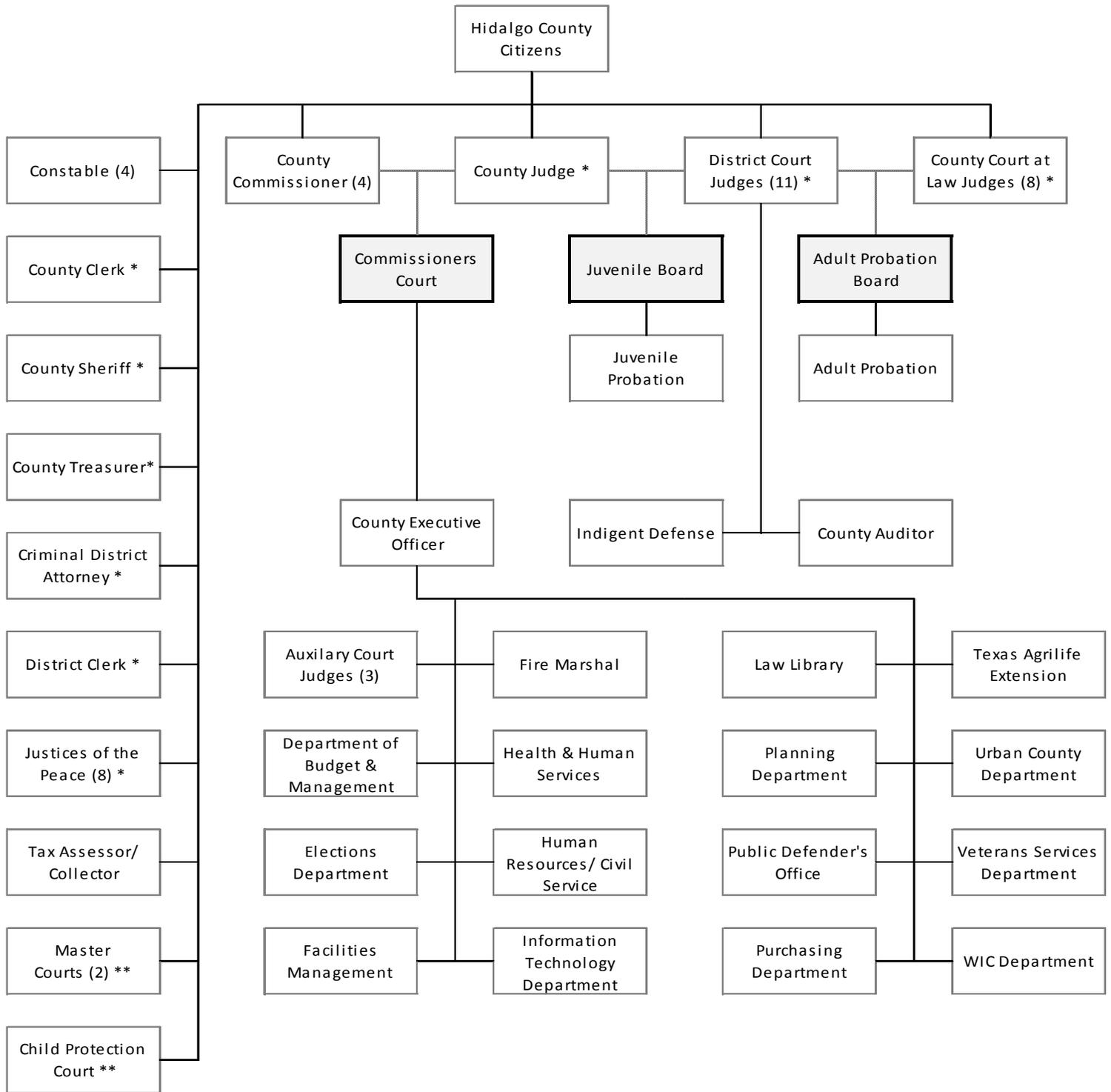
## Appointed Officers

Budget Officer  
County Auditor  
County Executive Officer

Sergio Cruz  
Raymundo Eufrazio  
Valde Guerra



# ORGANIZATIONAL CHART



\* Members of Bail Bond Board

\*\* State appointed judges

# 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.

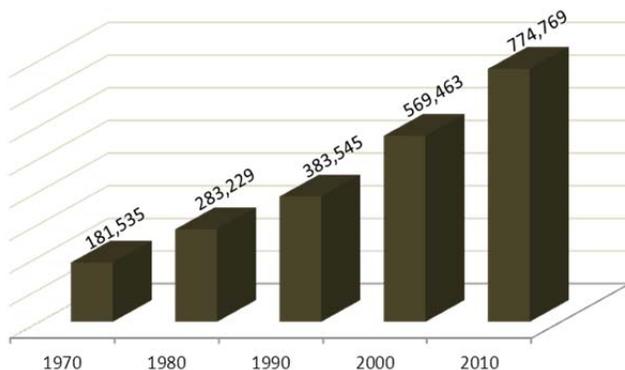
### Efficiency and Effectiveness

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%

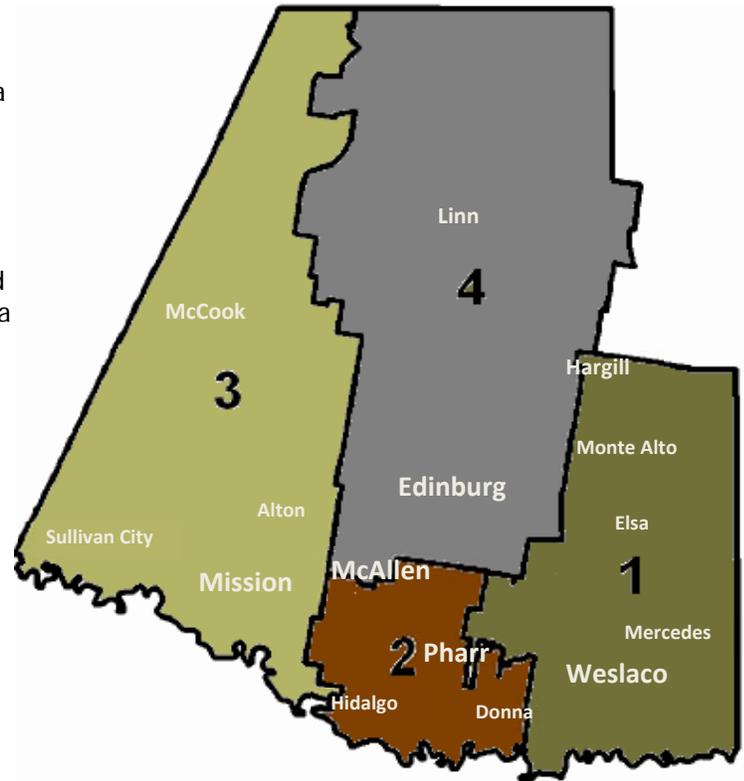


Source: 1970-2010 U.S. Census

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: 42
- County Positions: 3,034
- Incorporated Municipalities: 22
- Organized School Districts in the County: 16

# PRECINCTS



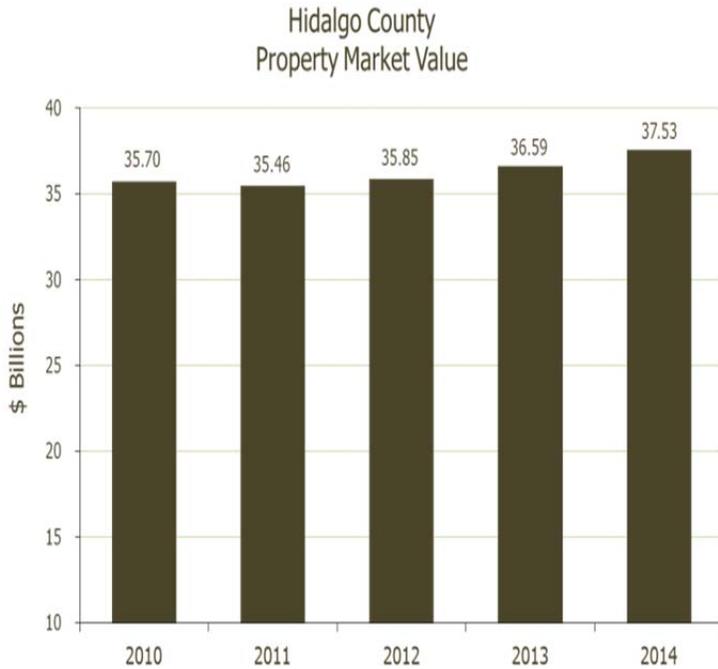
# PROPERTY TAX ANALYSIS

The average taxable value for a homestead residence increased 0.4234% from \$85,379 in 2013 to \$86,495 in 2014. Based on the tax rate for 2014 of \$0.5900 per \$100 of taxable value, the amount of taxes imposed on the average home was \$510.32 for Hidalgo County.

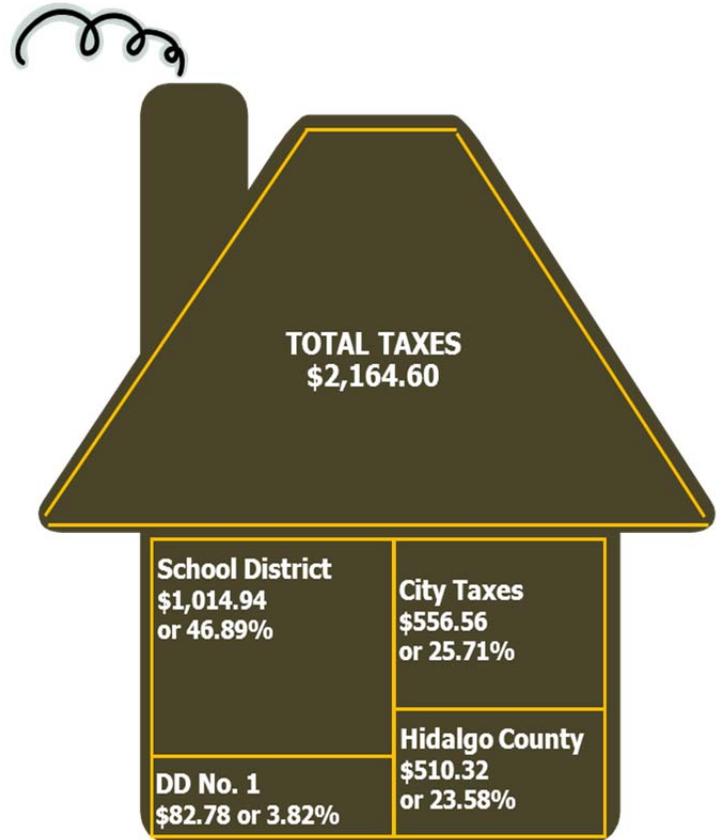
In Hidalgo County, property market value as reported by the Appraisal District, totaled \$36.59 billion in tax year 2013, and \$37.53 billion in tax year 2014; after homestead and other exemptions, the net taxable amounts were \$27.91 billion and \$28.61 billion respectively.

## 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.

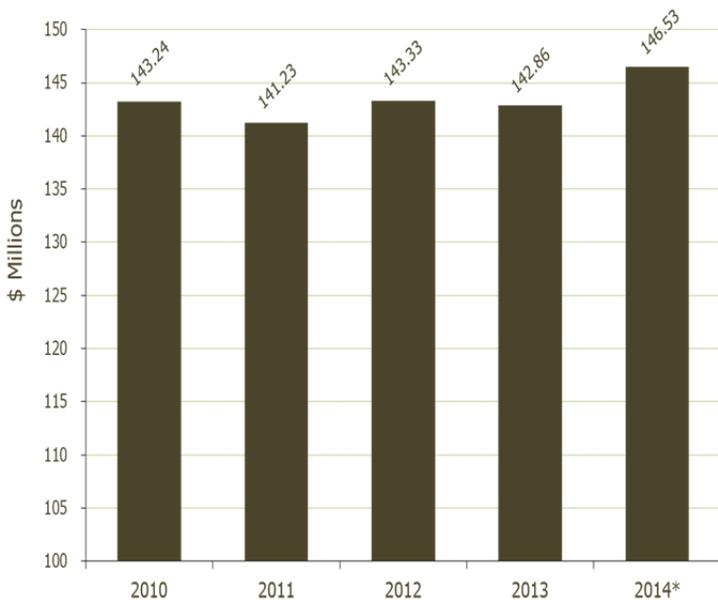


Source: HCAD Certified Totals 2010-2014



The home below illustrates a property tax analysis for the average \$86,495 home for tax year 2014. Average tax rate was used to determine tax amount for City and School Districts.

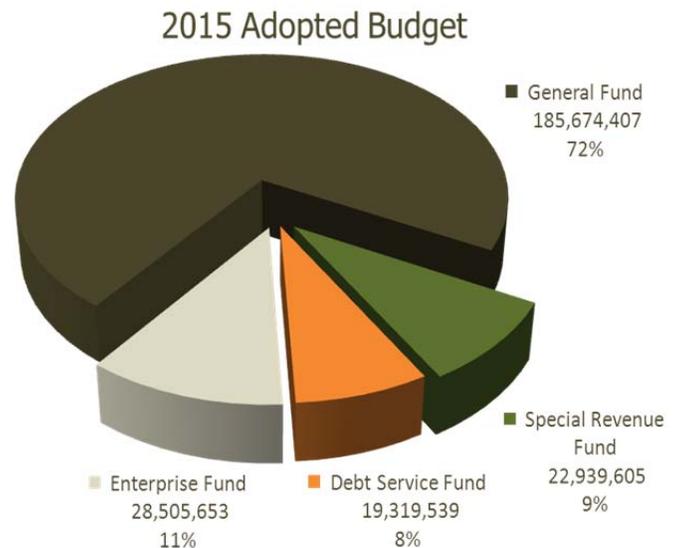
## General Fund Tax Collection History



\*2014 data as of 3/24/15

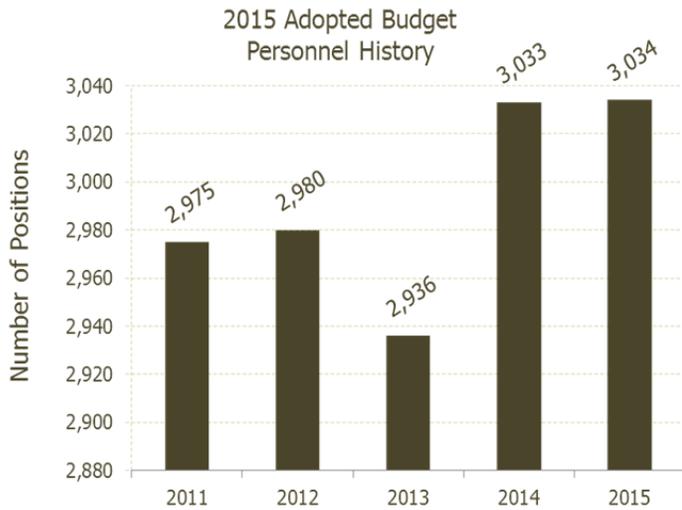
## ADOPTED BUDGET

Total Hidalgo County Adopted Budget for 2015 is \$256,439,204.43, which includes a General Fund Budget (Maintenance & Operations) of \$185,674,407, **72%** of the Hidalgo County's total budget.



## ADOPTED BUDGET (continued)

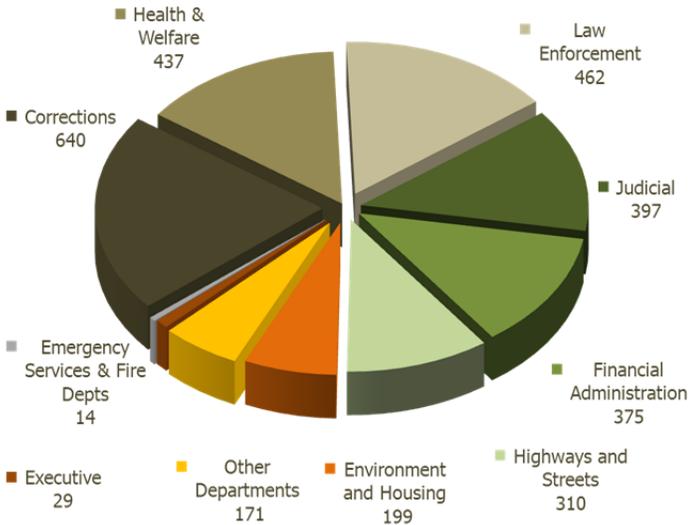
Budgeted positions for 2015 totaled **3,034**, an increase of 1 position from 2014 Adopted Budget position count of 3,033.



Source: Adopted Salary Schedule 2011-2015

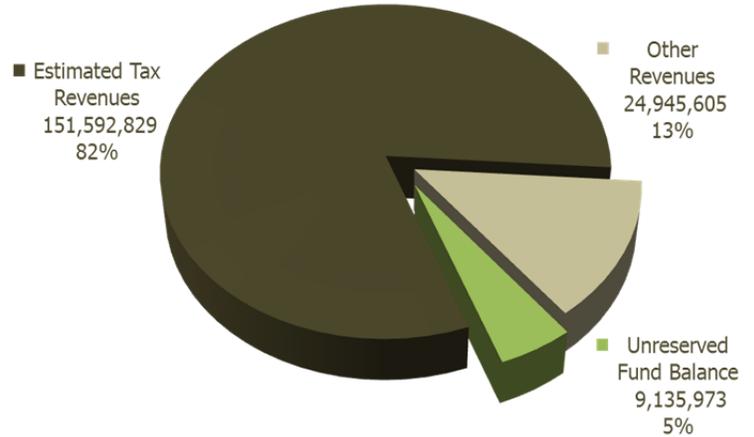
### 2015 Adopted Budget Employee Summary by Function

3,034



### General Fund

Where the money comes from

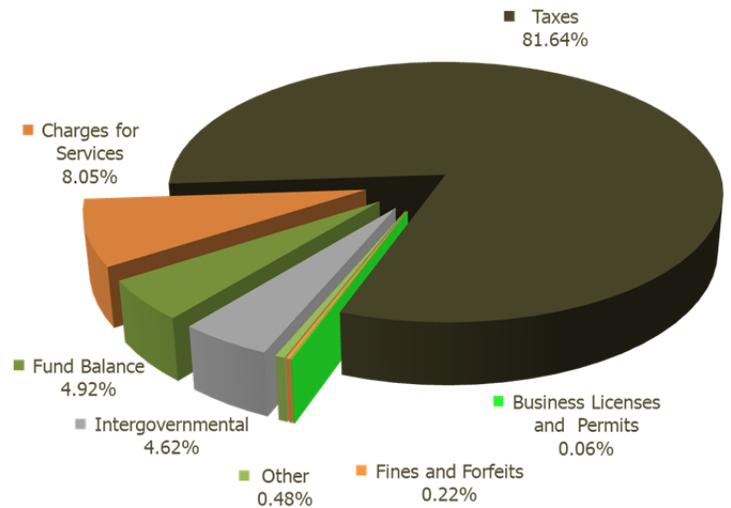


### General Fund Revenues by Function:

Currently, Hidalgo County estimates Taxes will account for 81.64% percent of the overall revenues. The County anticipates the use of the General Fund Unreserved Fund Balance to subsidize any projected shortfall.

### General Fund Revenues by Function

\$185,674,407



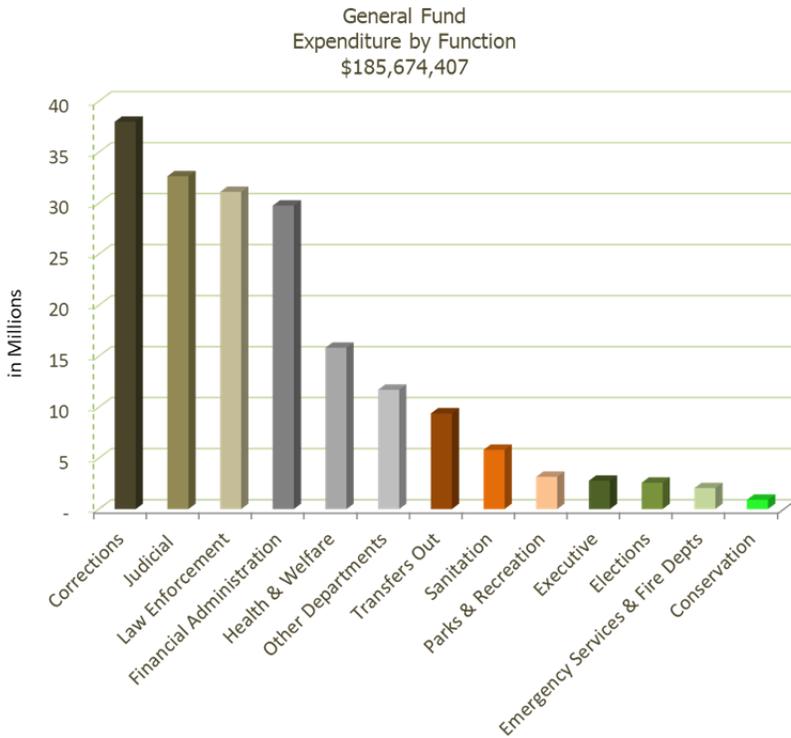
## GENERAL FUND

The General Fund is the County's primary operating fund. Its principle funding sources are property taxes, which account for **82%** of all funding sources. Fines, fees, business licenses, charges for services, and other miscellaneous revenues account for **13%** of the General Fund revenue not associated with property taxes.

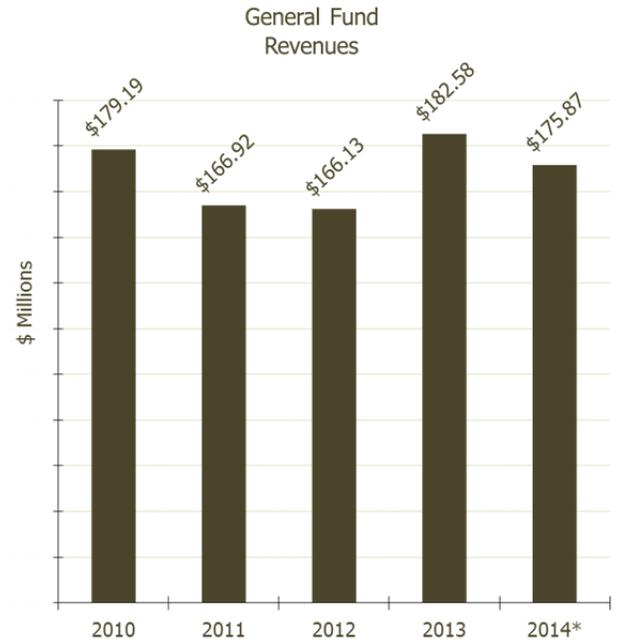


## GENERAL FUND (continued)

**General Fund Expenditure by Function:** For 2015 fiscal year, top three functions that are anticipated to incur the majority of the overall expenditures are County Corrections, Judicial System, and Law Enforcement.

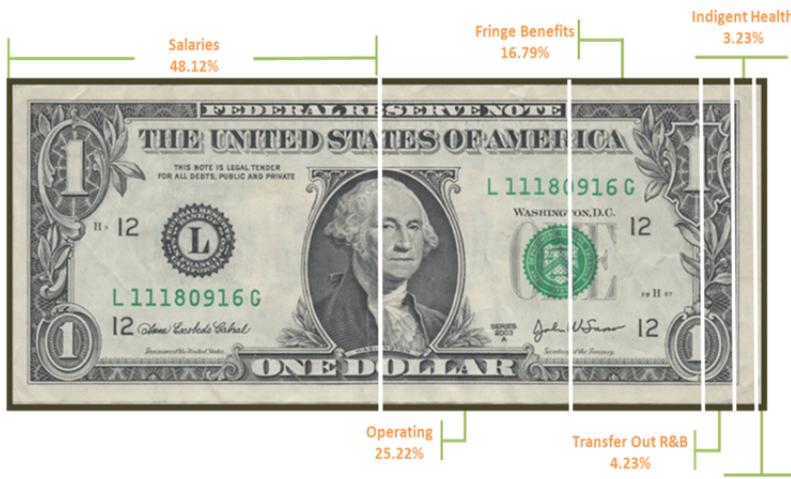


Hidalgo County has experienced difficult financial conditions due to decreased revenues; however, the county has demonstrated its ability to manage effectively during tough times and has been able to maintain a strong financial position.



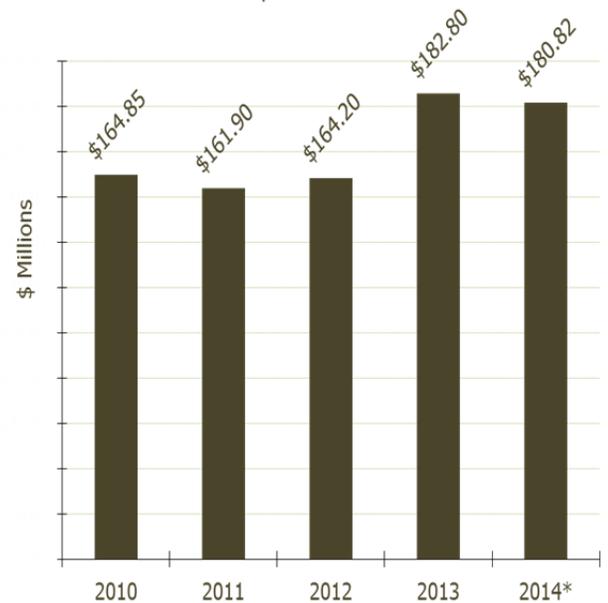
\*2014 data as of 3/24/15

### How Does County Funding Get Spent?



**Summary:** Salaries \$89.34M, Operating \$46.83M, Fringe Benefits \$31.17M, Indigent Health \$6.0M, Transfer Out – Road and Bridge \$7.85M. Other expenses consist of Sanitation \$2.51M (0.1.35%), Transfers Out – various departments \$1.02M (0.55%), Grants Cash Match \$0.51M (0.28%), and Parks \$0.45M (0.24%).

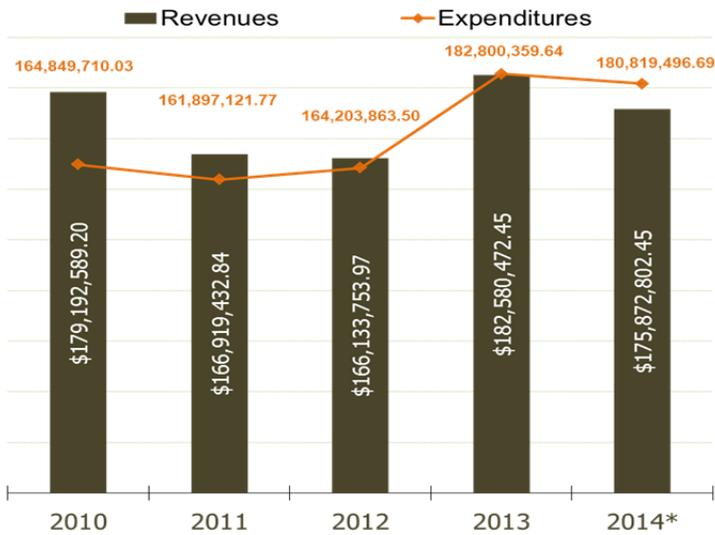
### General Fund Expenditures



\*2014 data as of 3/24/15

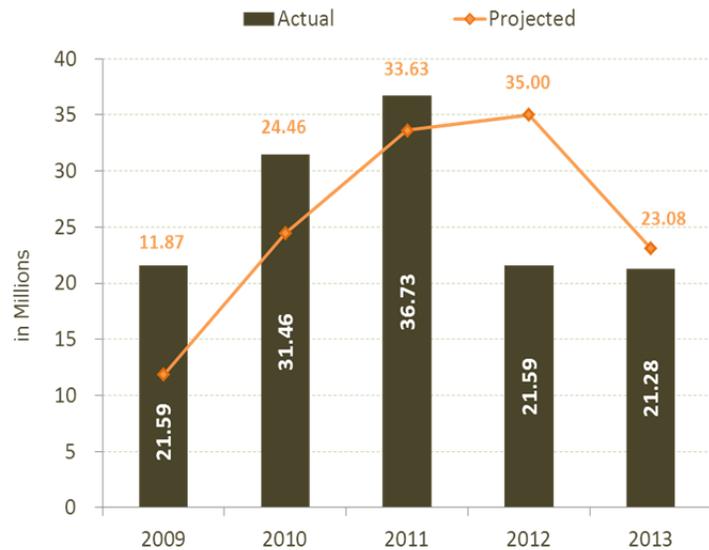
# GENERAL FUND (continued)

General Fund  
Revenues vs. Expenditures



\*2014 data as of 3/24/15

General Fund - Unreserved Fund Balance  
Actual vs. Projected



Projected - Auditor's Estimated Revenues 2010-2014  
Actual - CAFR 2009-2013

## FUND BALANCE

The estimated Unreserved Fund Balance at December 31, 2014 is projected at \$34.68 million 18.68% of the 2015 Adopted Budget.

### Fund Balance Management

Year	Adopted Budget	Projected Fund Balance (End of prior year)	% of Adopted Budget
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%
2015	185.67	34.68	18.68%

Projected Fund Balance from Auditor's Estimated Revenues 2011-2015  
Figures in millions

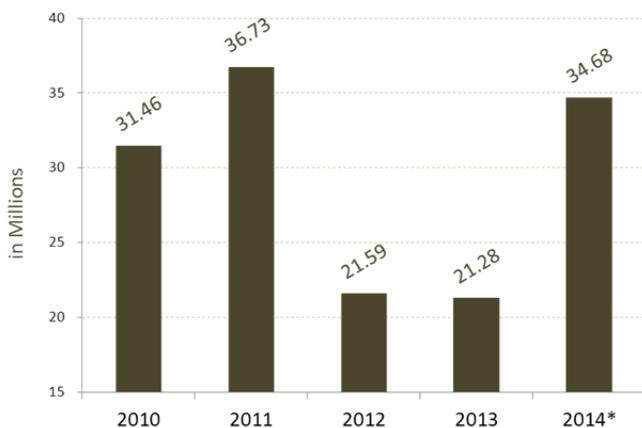
## DEBT CAPACITY

With the current tax rate of 0.59, the 15% limit would be 0.0885. The debt service tax rate for 2015 is 0.0592.

### Outstanding Debt

Year	Amount Outstanding at year end	% Change
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%
2014	\$152,072,706.72	-6.64%

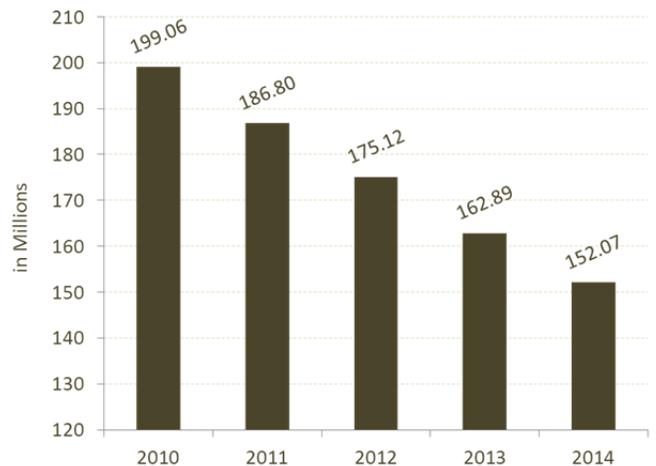
General Fund  
Unreserved Fund Balance



Auditor's CAFR 2010-2013

\* - 2014 projection (Auditor's 2015 Estimated Revenue)

Outstanding Debt



Auditor's Estimated Revenues: 2011-2015

## BOND RATINGS

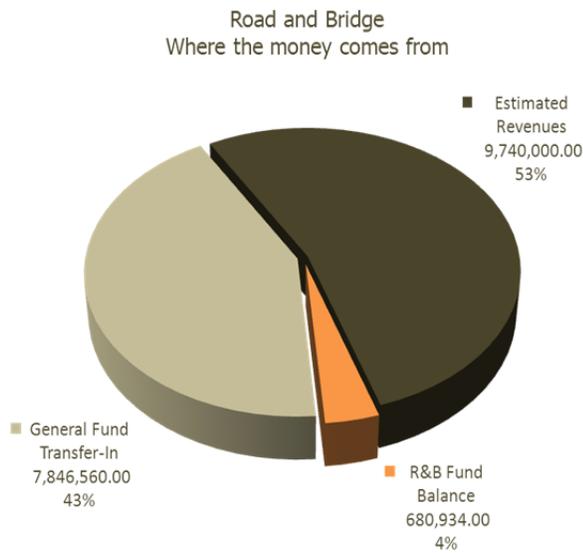
Throughout the years Hidalgo County's credit ratings have increased from low investment grade of Baa/A-/NR, to Aa1/AA-/AA- by the three major rating agencies respectively.

### Hidalgo County Bond Rating

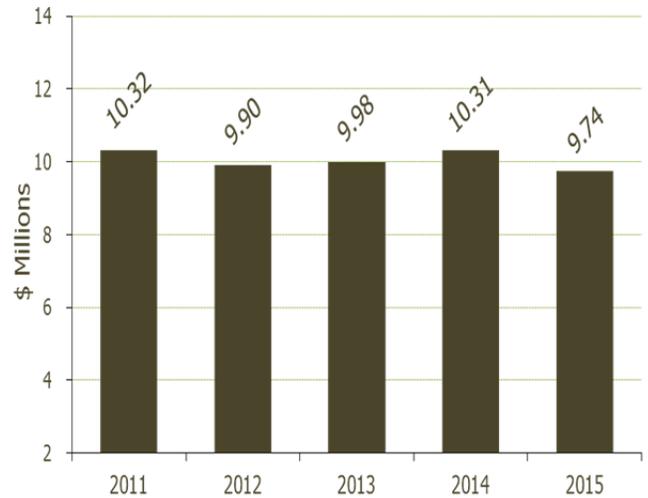
RATING AGENCY	FITCH RATINGS	MOODY'S INVESTORS SERVICE	STANDARD & POOR'S
Previous Rating	A+	A1	AA-
<b>Current Rating</b>	<b>AA-</b>	<b>Aa2</b>	<b>AA-</b>
Goal	AA	Aa1	AA

## ROAD AND BRIDGE

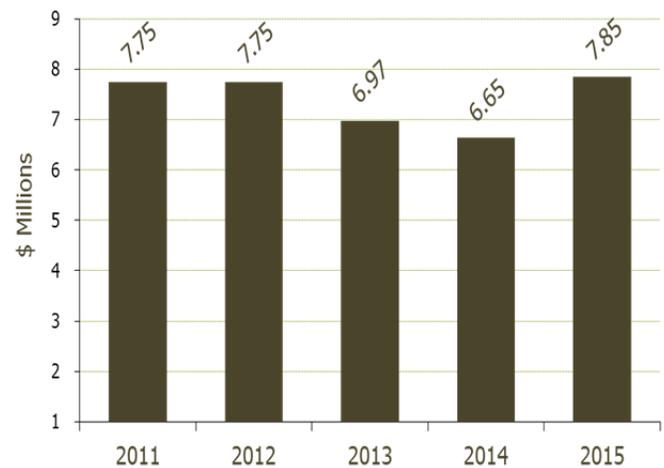
The Road and Bridge Fund is the County's second largest operating fund and is comprised from vehicle registration fees, traffic fines, motor vehicle sales tax commissions and other fees. In 2015 estimated fund balance will be reduced by approximately \$680,934.



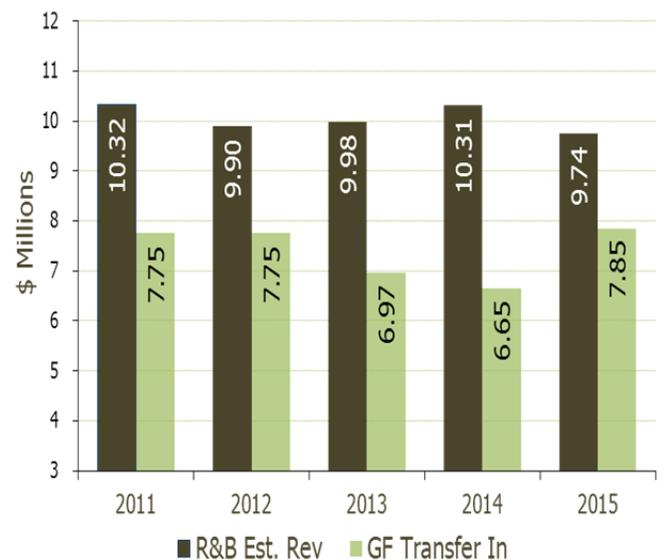
Road & Bridge  
Estimated Revenues



Road & Bridge  
Transfer In - General Fund



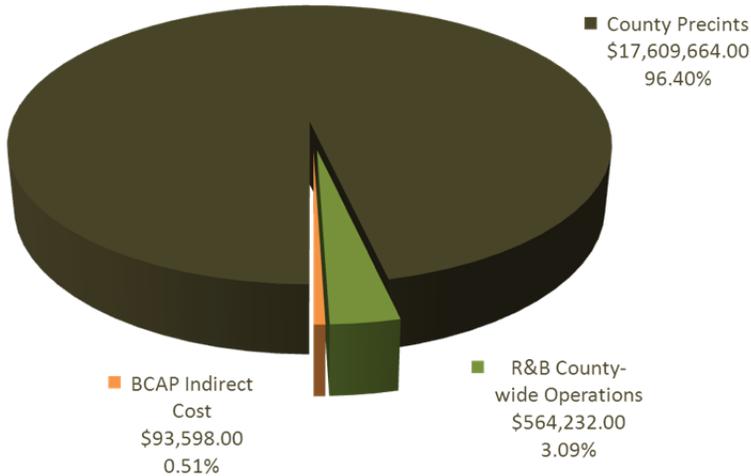
Road & Bridge  
Estimated Revenues vs. Transfers In



## ROAD AND BRIDGE (continued)

During the 2015 Budget Process, Commissioners' Court approved an increase of the Transfer-In from General Fund from \$6.65 million to \$7.85 million due to the estimated decrease in revenues for Road and Bridge.

Road and Bridge Expenditure by Allocation Category

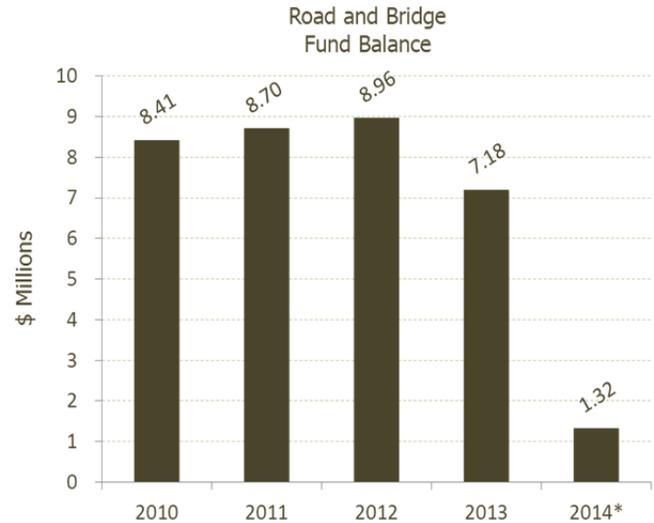


Total 2015 available funding designated to the precincts, including scheduled transfers from General Fund total \$17,609,664.00, 96.40% of available funds for Road and Bridge

## How Does Road and Bridge Funding Get Spent

Expense Type	Percentage	Budgeted Amount
Salaries	59.00%	\$10,778,190
Fringe Benefits	22.94%	\$4,190,869
Operating	18.06%	\$3,298,435
<b>Total 2015 R&amp;B Adopted Budget</b>		<b>\$18,267,494</b>

## ROAD AND BRIDGE FUND BALANCE



Auditor's CAFR 2010-2013

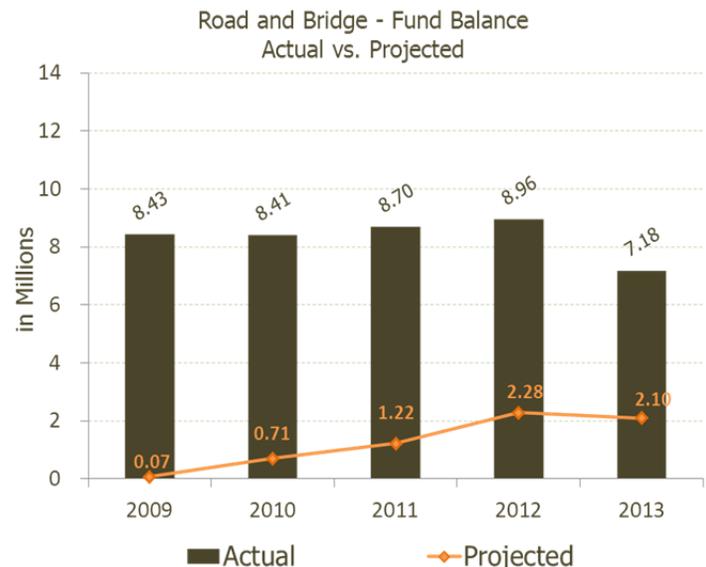
\* - 2014 projection (Auditor's 2015 Estimated Revenue)

## Road and Bridge Fund Balance

Year	Projected	Actual
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	7,184,366.00
2014	1,318,221.02	-

Auditor's CAFR 2009-2013

2014 projection (Auditor's 2015 Estimated Revenue)



Projected - Auditor's Estimated Revenues 2010-2014

Actual - CAFR 2009-2013