



HIDALGO COUNTY



**Department of Budget & Management
Budget Division**

**2009
BUDGET PROCESS
STATUS REPORT**

August 19, 2008

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Hidalgo County

2009 BUDGET PROCESS CALENDAR

BEGIN DATE	DUE DATE	ACTION/ACTIVITY	RESPONSIBLE DEPARTMENT/S	STATUS
17-Jun	17-Jun	SEND 2009 BUDGET PREPARATION INSTRUCTIONS TO ALL DEPARTMENTS	DEPARTMENT OF BUDGET & MANAGEMENT	COMPLETED
19-Jun	20-Jun	2009 BUDGET APPLICATION PROGRAM (BAP) TRAINING	DEPARTMENT OF BUDGET AND MANAGEMENT /ALL DEPARTMENTS	COMPLETED
23-Jun	22-Aug	DEPARTMENTAL BUDGET PROCESS - FROM DATA ENTRY TO PRELIMINARY BUDGET	DEPARTMENT OF BUDGET AND MANAGEMENT / ALL DEPARTMENTS	COMPLETED
25-Jul	25-Jul	CERTIFIED TAX ROLLS DELIVERED TO COUNTY	APPRAISAL DISTRICT/TAX ASSESSOR COLLECTOR	COMPLETED
31-Jul	31-Jul	PROVIDE 2009 ESTIMATED REVENUES TO BUDGET OFFICE	COUNTY AUDITOR	PENDING
13-Aug	13-Aug	CERTIFICATION OF ANTICIPATED COLLECTION RATE BY TAX ASSESSOR AND CALCULATION OF EFFECTIVE AND ROLLBACK RATES	TAX ASSESSOR COLLECTOR	COMPLETED
15-Aug	15-Aug	PUBLICATION OF EFFECTIVE AND ROLLBACK RATES, STATEMENTS AND SCHEDULES	TAX ASSESSOR COLLECTOR	COMPLETED
19-Aug	19-Aug	MEETING OF COMMISSIONERS' COURT TO DISCUSS TAX RATE; IF PROPOSED TAX RATE WILL EXCEED THE ROLLBACK RATE OR THE EFFECTIVE TAX RATE (WHICHEVER IS LOWER) TAKE RECORD VOTE AND SCHEDULE PUBLIC HEARING.	COMMISSIONER'S COURT	PENDING
30-Aug	30-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	
4-Sep	4-Sep	WRITTEN NOTICE TO ELECTED OFFICIALS PROPOSED COMPENSATION [LGC 152.013 (c)]	BUDGET OFFICER	
6-Sep	6-Sep	NOTICE OF PROPOSED SALARIES FOR ELECTED OFFICIALS THE MONITOR NEWSPAPER [LGC 152.013 (b)]	BUDGET OFFICER	
9-Sep	9-Sep	FIRST PUBLIC HEARING - CONSIDERATION OF TAX RATE [TC 26.05 (d)]	COMMISSIONER'S COURT	
13-Sep	13-Sep	NOTICE OF PUBLIC HEARING ON PROPOSED COUNTY BUDGET PUBLISHED IN NEWSPAPER - THE MONITOR [LGC 111.067 (c) & 111.0675]	BUDGET OFFICER	

Hidalgo County

2009 BUDGET PROCESS CALENDAR

BEGIN DATE	DUE DATE	ACTION/ACTIVITY	RESPONSIBLE DEPARTMENT/S	STATUS
16-Sep	16-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)]	TAX ASSESSOR COLLECTOR	
16-Sep	16-Sep	SECOND PUBLIC HEARING - CONSIDERATION OF TAX RATE - SCHEDULE AND ANNOUNCE MEETING TO ADOPT TAX RATE [TC 26.06 (a)]	COMMISSIONER'S COURT	
16-Sep	16-Sep	FILE 2009 PROPOSED BUDGET WITH THE COUNTY CLERK AND COUNTY AUDITOR [LGC 111.066]	BUDGET OFFICER	
23-Sep	23-Sep	ADOPT TAX RATE FOR 2009, HOLD PUBLIC HEARING AND ADOPT 2009 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

Tax Rate & Levy Data

Budget Year	Adopted Tax Rate/\$100 Valuation	Maint. & M&O	Interest & Debt Service	Net Taxable Property Valuations (Billions)	% Change	Taxable Freeze Adj. Taxable (Billions)	Adjusted Tax Levy (Millions)	County Population (Projected)	% Change
1995	0.4140	0.3993	0.0147	8.236			34.224	453,931	
1996	0.4460	0.4276	0.0184	8.647	4.99%		38.489	475,931	4.85%
1997	0.4654	0.4486	0.0168	9.008	4.17%		41.885	499,727	5.00%
1998	0.4747	0.4595	0.0152	9.845	9.29%		47.397	524,713	5.00%
1999	0.4467	0.4294	0.0173	10.648	8.16%		47.417	550,949	5.00%
2000	0.4467	0.4303	0.0164	11.471	7.73%		50.101	573,710	4.13%
2001	0.5007	0.4454	0.0553	12.379	7.92%		62.014	590,000	2.84%
2002	0.5195	0.4593	0.0602	13.665	10.39%		71.030	608,062	3.06%
2003	0.5900	0.5215	0.0685	14.536	6.37%		86.188	625,750	2.91%
2004	0.5900	0.5268	0.0632	15.608	7.37%		93.003	642,776	2.72%
2005	0.5900	0.5258	0.0642	17.730	13.60%		104.608	659,487	2.60%
2006	0.5900	0.5271	0.0629	19.072	7.57%		113.243	676,162	2.53%
2007	0.5900	0.5200	0.0700	21.191	11.11%	19.979	126.237	691,956	2.34%
2008	0.5900	0.5155	0.0745	24.153	13.98%	22.767	143.351	707,912	2.31%
2009	0.5900	0.5191	0.0709	26.343	9.06%	24.807	158.200	724,442	2.34%
2010								741,466	2.35%

**COUNTY OF HIDALGO, TEXAS
EFFECTS OF PROPOSED TAX RATES ON VARIOUS TAXING ENTITIES
FOR THE 2009 CALENDAR YEAR**

**FOR DISCUSSION ONLY
SCENARIO I
LAST YEAR'S TAX RATE**

PROPOSED TAX RATE	0.5900
MAINTENANCE & OPERATION	0.5191
INTEREST & SINKING FUND	0.0709

	TOTAL	MAINTENANCE & OPERATIONS		DEBT SERVICE
	TOTAL - ALL FUNDS	TOTAL MAINTENANCE	GENERAL FUND 1100	TOTAL DEBT SERVICE
Freeze Adjusted Taxable Value	24,806,860,954			
Railroad Rolling Stock Value	191,484			
Value of Properties Under Protest	1,002,357,913			
2008 Freeze Adjusted Taxable Value	25,809,410,351	25,809,410,351	25,809,410,351	25,809,410,351
Proposed Tax Rate	0.5900	0.5191	0.5191	0.0709
Tax Levy on Freeze Adjusted Taxable Value	152,275,521	133,976,649	133,976,649	18,298,872
Plus: Estimated Freeze Ceiling - 065	6,143,902	5,405,592	5,405,592	738,310
Plus: Estimated Freeze Ceiling - DP	1,656,477	1,457,419	1,457,419	199,058
Less: TIRZ Payments	(1,876,391)	(1,650,906)	(1,650,906)	(225,485)
Total Tax Levy	158,199,509	139,188,754	139,188,754	19,010,755
Current Tax Rate (93% Collection Rate)	147,125,543	129,445,541	129,445,541	17,680,002
Penalty and Interest on Current Collections	3,006,000	2,644,771	2,644,771	361,229
Total Current Collections	150,131,543	132,090,312	132,090,312	18,041,231
Delinquent Tax Collections	6,998,000	6,183,000	6,183,000	815,000
Penalty and Interest on Delinquent Tax Collections	2,974,000	2,628,000	2,628,000	346,000
Total Delinquent Collections	9,972,000	8,811,000	8,811,000	1,161,000
Total 2009 Tax Collections	160,103,543	140,901,312	140,901,312	19,202,231
Fund Balance at 12/31/2008	29,834,107	25,666,375	25,666,375	4,167,732
Current Tax Collections	150,131,543	132,090,312	132,090,312	18,041,231
Delinquent Tax Collections	9,972,000	8,811,000	8,811,000	1,161,000
Other Revenues	21,547,263	21,049,007	21,049,007	498,256
Total Resources Available For 2009	211,484,913	187,616,694	187,616,694	23,868,219
Total Estimated Expenditures For 2009	(20,171,006)	0	0	(20,171,006)
Estimated Fund Balance At 12/31/2009	191,313,907	187,616,694	187,616,694	3,697,213

Estimated Maximum Operating Rate	0.5342
Estimated Debt Rate	0.0709
Estimated Rollback Tax Rate	0.6051
Last Year's Tax Rate	0.5900
2008 Proposed County Wide Tax Rate	0.5900
2008 Estimated Tax Collection Rate	0.9300

HIDALGO COUNTY
Department Of Budget & Management

General Fund - Budget Fact Sheet
As of August 19, 2008

FISCAL YEAR 2008 - 2009 COMPARISONS

	<u>FY 2008</u>	<u>FY 2009</u>	<u>% Change</u>
Maintenance & Operation Tax Rate	0.5155	0.5191	0.7%
Debt Service Tax Rate	0.0745	0.0709	-4.8%
Total Tax Rate	0.5900	0.5900	0.0%
Valuations - Total Assessed (Billions)	25.037 (B)	27.179 (B)	8.6%
Net Taxable - Before Freeze (Billions)	24.153 (B)	26.343 (B)	9.1%
Estimated G/F M&O Revenues	148,152,000	161,950,319	9.3%
2008 Approved/2009 Requested	148,152,000	162,633,000	9.8%
Road and Bridge Act./Est. Revenue	11,755,000	11,822,000	0.6%
Road and Bridge Act./Est. G/F Trf.	4,750,000	5,236,671	10.2%
Parks Act./Est. G/f Trf.	2,940,000	3,241,748	10.3%
Authorized Positions	2,019	-	-100.0%
Health Plan Cost per Employee	4,164.00	4,164.00	0.0%
Health Plan Cost per Dependent (688)	1,876.00	1,876.00	0.0%
Workers Comp. Cost per Employee	895.00	-	-100.0%
CPI Inflation Index - July 2006 - July 2007	2.2%		
CPI Inflation Index - July 2007 - Dec. 2007	0.9%		
CPI Inflation Index - July 2007 - July 2008		5.80%	
CPI - COLA Estimated Cost	3,050,000	5,000,000	63.9%
Beginning Unreserved Fund Balance (Not Adjusted for Hurricane Dolly)	\$ 21,917,500.00	\$ 25,666,375.00	17.1%