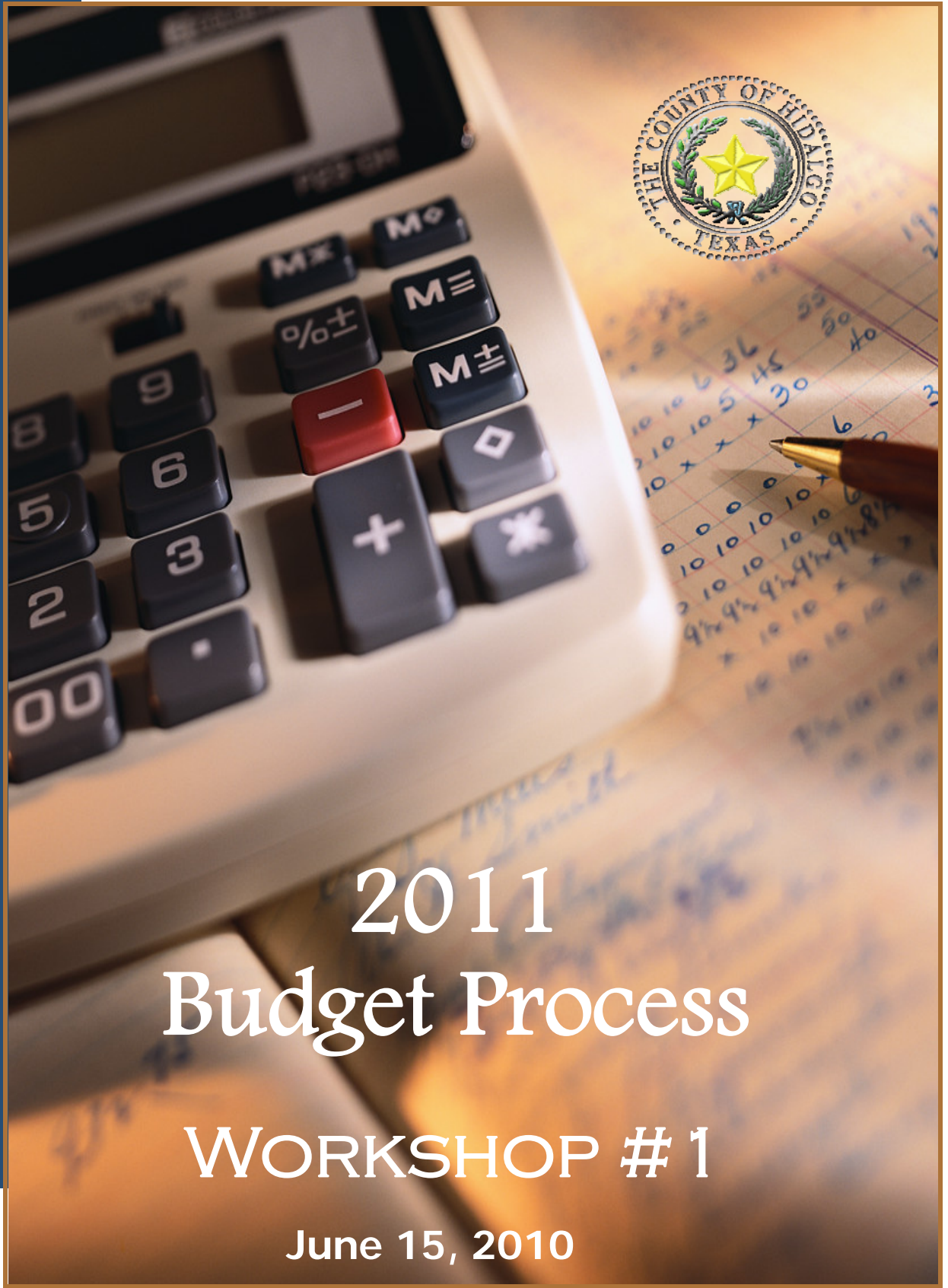


HIDALGO COUNTY



2011 Budget Process

WORKSHOP # 1

June 15, 2010

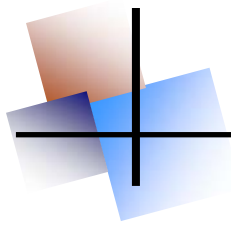


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Office: (956) 292-7025
Fax: (956) 292-7034

June 15, 2010

Hidalgo County Commissioner's Court:

Honorable Rene Ramirez, County Judge
Honorable A.C. Cuellar, Commissioner Pct. 1
Honorable Hector "Tito" Palacios, Commissioner Pct. 2
Honorable Jose M. Flores, Commissioner Pct. 3
Honorable Oscar L. Garza, Commissioner Pct. 4

Attached, please find information and data for use in the development of the 2011 Hidalgo County Budget. This workshop is the first in a series of workshops designed to provide the Court with financial and other pertinent data that will enable the Court to provide direction and guidance in the development of the 2011 Budget.

The development of the 2011 presents both challenges and opportunities for Commissioner' Court at a time when the County continues to face economic uncertainty due to decreasing revenues and very little growth in property values and reduced economic development.

Budget Development - 2010

Although estimated revenues decreased and expenditures were projected to increase in 2010, the 2010 General Fund Budget was balanced by using some of the savings accumulated by the County in the Health Insurance Fund Balance, the Workers' Comp. Insurance Fund Balance, the General Fund – Fund Balance, and by reducing targeted operating expenditures by \$9.3 Million.

Budget Development - 2011

Because the fund balances for the General Fund, Health Insurance, and Workers Compensation Are projected to exceed the levels required by County adopted policy or actuarial requirements, the County has the opportunity to continue to use some of these funds to meet revenue decreases and the lack of growth in property valuations without increasing the property tax rate. The total amount that may be required from these funds, if the Court agrees, is estimated to be \$5.9 Million

However, some expenditure items are projected to increase beyond the budgeted level for 2010 and beyond available funds for 2011. The total expenditure increases for 2011 are projected to total \$4.0 Million. To address this projected increase, the Court will need to consider reducing department budgets, staffing, and/or salaries.

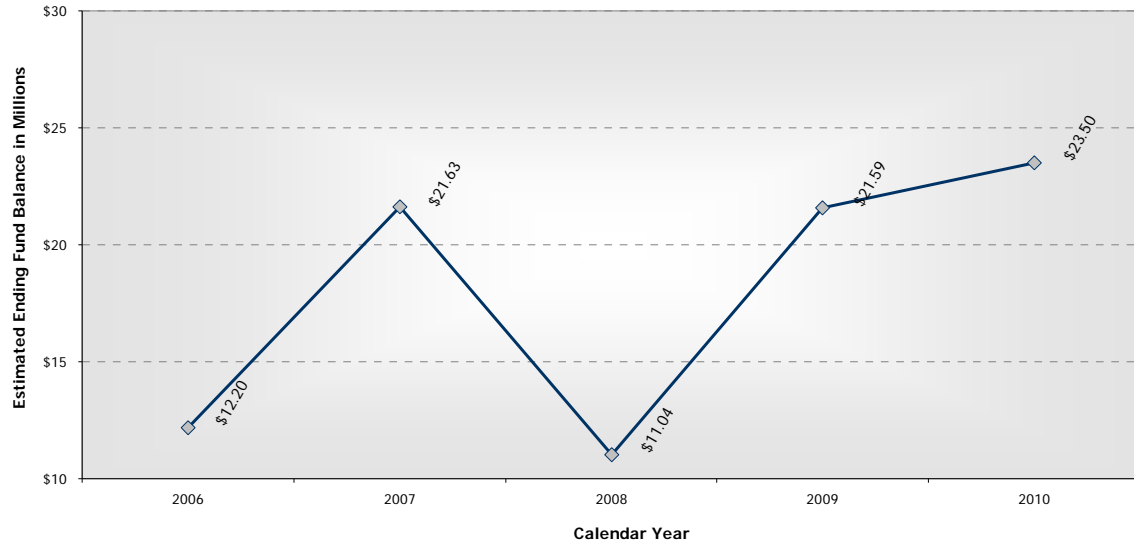
General Fund Budget – 2006 - 2010

The adopted General Fund Budgets for the last 5 years are as follows:

2006 - \$122,748,112	+ 10.32%
2007 - \$137,500,628	+ 12.02%
2008 - \$148,152,171	+ 7.75%
2009 - \$161,950,319	+ 9.31%
2010 - \$159,345,270	- (1.61%)

General Fund Unreserved Fund Balance – 2006 - 2010

**Hidalgo County, Texas
Five Year Estimated Ending Unreserved Fund Balance History
General Fund**



The 2010 (end of year) projected unreserved general fund balance is projected to be \$23.6 Million or 14.8% of the 2010 adopted budget. The balance will be well within the 10%-15% range required by the County's financial policy.

Sincerely,

Raul Silguero, Jr.
Hidalgo County Budget Officer

HidalgoCounty

2011 BUDGET PROCESS CALENDAR

The County of Hidalgo budget process consist of several months of presentations, hearings, and deliberations. The 2011 Budget Process Calendar is as follows:

BEGIN DATE	DUE DATE	ACTION/ACTIVITY	RESPONSIBLE DEPARTMENT/S	Status
15-Jun	15-Jun	SEND 2011 BUDGET GUIDELINES & INSTRUCTIONS TO ALL DEPARTMENTS	DEPARTMENT OF BUDGET & MANAGEMENT	
28-Jun	30-Jul	DEPARTMENTAL BUDGET ALLOCATION - DEPARTMENTS BUDGET MEETINGS	DEPARTMENT OF BUDGET AND MANAGEMENT / ALL DEPARTMENTS	
28-Jun	30-Jul	DEPARTMENTAL BUDGET PROCESS - ANALYSIS & PRELIMINARY BUDGET	DEPARTMENT OF BUDGET AND MANAGEMENT / ALL DEPARTMENTS	
6-Jul	6-Jul	BUDGET WORKSHOP - COMM COURT ROOMM @ 10:45 A.M.	DEPARTMENT OF BUDGET AND MANAGEMENT / ALL DEPARTMENTS	
20-Jul	20-Jul	BUDGET WORKSHOP - COMM COURT ROOMM @ 10:45 A.M.	DEPARTMENT OF BUDGET AND MANAGEMENT / ALL DEPARTMENTS	
24-Jul	24-Jul	CERTIFIED TAX ROLLS DELIVERED TO COUNTY	APPRAISAL DISTRICT/TAX ASSESSOR COLLECTOR	
30-Jul	30-Jul	PROVIDE 2011 ESTIMATED REVENUES TO BUDGET OFFICE	COUNTY AUDITOR	
3-Aug	3-Aug	BUDGET WORKSHOP - COMM COURT ROOMM @ 10:45 A.M.	DEPARTMENT OF BUDGET AND MANAGEMENT / ALL DEPARTMENTS	
12-Aug	12-Aug	CERTIFICATION OF ANTICIPATED COLLECTION RATE BY TAX ASSESSOR AND CALCULATION OF EFFECTIVE AND ROLLBACK RATES	TAX ASSESSOR COLLECTOR	
17-Aug	17-Aug	BUDGET WORKSHOP - COMM COURT ROOMM @ 10:45 A.M.	DEPARTMENT OF BUDGET AND MANAGEMENT / ALL DEPARTMENTS	
13-Aug	13-Aug	PUBLICATION OF EFFECTIVE AND ROLLBACK RATES, STATEMENTS AND SCHEDULES	TAX ASSESSOR COLLECTOR	
17-Aug	17-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	
28-Aug	28-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	
31-Aug	31-Aug	BUDGET WORKSHOP - COMM COURT ROOMM @ 10:45 A.M.	DEPARTMENT OF BUDGET AND MANAGEMENT / ALL DEPARTMENTS	
2-Sep	2-Sep	WRITTEN NOTICE TO ELECTED OFFICIALS PROPOSED COMPENSATION [LGC 152.013 (c)]	BUDGET OFFICER	

HidalgoCounty

2011 BUDGET PROCESS CALENDAR

The County of Hidalgo budget process consist of several months of presentations, hearings, and deliberations. The 2011 Budget Process Calendar is as follows:

BEGIN DATE	DUE DATE	ACTION/ACTIVITY	RESPONSIBLE DEPARTMENT/S	Status
4-Sep	4-Sep	NOTICE OF PROPOSED SALARIES FOR ELECTED OFFICIALS THE MONITOR NEWSPAPER [LGC 152.013 (b)]	BUDGET OFFICER	
7-Sep	7-Sep	BUDGET WORKSHOP - COMM COURT ROOMM @ 10:45 A.M.	DEPARTMENT OF BUDGET AND MANAGEMENT / ALL DEPARTMENTS	
7-Sep	7-Sep	FIRST PUBLIC HEARING - CONSIDERATION OF TAX RATE [TC 26.05 (d)]	COMMISSIONER'S COURT	
11-Sep	11-Sep	NOTICE OF PUBLIC HEARING ON PROPOSED COUNTY BUDGET PUBLISHED IN NEWSPAPER - THE MONITOR [LGC 111.067 (c) & 111.0675]	BUDGET OFFICER	
21-Sep	21-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	
21-Sep	21-Sep	SECOND PUBLIC HEARING - CONSIDERATION OF TAX RATE - SCHEDULE AND ANNOUNCE MEETING TO ADOPT TAX RATE [TC 26.06 (a)]	COMMISSIONER'S COURT	
21-Sep	21-Sep	FILE 2011 PROPOSED BUDGET WITH THE COUNTY CLERK AND COUNTY AUDITOR [LGC 111.066]	BUDGET OFFICER	
21-Sep	21-Sep	BUDGET WORKSHOP - COMM COURT ROOMM @ 10:45 A.M.	DEPARTMENT OF BUDGET AND MANAGEMENT / ALL DEPARTMENTS	
28-Sep	28-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

2011 BUDGET PROCESS
 General Fund - 2010 & 2011
 Budget Comparison
As of June 15, 2010

	2010	2011
Adopted Budget	159,345,270	
Planned Budgeted	160,245,270	158,379,936

FINANCING METHOD:

Property Taxes	139,383,501	139,383,501
Other Tax	18,096,435	18,096,435
Fund Balance	1,865,334	-
Drainage District #1 (D/S-S/A)	900,000	900,000
Total:	\$ 160,245,270	\$ 158,379,936

HIDALGO COUNTY

Department Of Budget & Management

2009 - 2011 REVENUES

Revenues	2009	2010	2011
	<u>Actual Revenues</u>	<u>Budgeted Revenues</u>	<u>Projected Revenues</u>
General Property Taxes	136,272,376	134,883,618	134,883,618
Penalties and Interest on Delinquent Taxes	5,020,303	4,499,883	4,499,883
Business Licenses and Permits	134,814	90,000	90,000
Federal Government Grants	363,405	360,000	360,000
State Government Tax	1,658,588	836,000	836,000
State Government Shared Revenues	3,892,788	3,603,000	3,603,000
Local Government Unit Grants	56,301	55,000	55,000
General Government	10,827,469	9,622,385	9,622,385
Public Safety	1,642,458	1,484,050	1,484,050
Health	179,300	175,000	175,000
Culture - Recreation	51,760	50,000	50,000
Fines	259,863	247,000	247,000
Forfeits	2,495.69		
Miscellaneous			
Other	598,462	200,000	200,000
Pay Phone Commissions	308,946	300,000	300,000
Payroll Administration Fees	4,141	4,500	4,500
Insurance Claims	503,967	50,000	50,000
Jury Script	59,746.00	-	-
Investment Earnings	839,815	864,500	864,500
Rents and Royalties	157,052	155,000	155,000
Escheats	178,780		
Transfers In			
Court Reporter	100,000	-	-
T.A.C. SP Vehicle Investment Fund	16,000	-	-
Indigent Health Care	-	-	-
Sale of Capital Asset	54,378	-	-
Other Financing Sources - Capital Leases	174,958	-	-
	<u>163,358,167</u>	<u>157,479,936</u>	<u>157,479,936</u>
Fund Balance	-	1,865,334	-
	-	<u>1,865,334</u>	-
Drainage Bond Payment Reimbursement	-	900,000	900,000
	-	<u>900,000</u>	<u>900,000</u>
Total	<u><u>163,358,167</u></u>	<u><u>160,245,270</u></u>	<u><u>158,379,936</u></u>

HIDALGO COUNTY

Department Of Budget & Management

2011 BUDGET PROCESS General Fund - Budget Issues/Challenges As of June 15, 2010

Revenue Decreases

General Fund Balance Drawdown	1,865,334
Health Insurance Balance Drawdown	2,900,000
Workers Comp. Fund Balance Drawdown	1,111,191
	<hr/>
Total: \$	5,876,525
	<hr/>

Expenditure Increases

Indigent Defense	2,300,000
Legal - Litigation	500,000
Sanitation - Disposal	500,000
New County Court at Law	300,000
Jury Fees	200,000
Elections - Poll works / Temporary	200,000
	<hr/>
Total: \$	4,000,000
	<hr/>

Grand Total: \$ 9,876,525.00

HIDALGO COUNTY
Department Of Budget & Management

2011 BUDGET PROCESS
General Fund Analysis - 2010 & 2011

Balancing the 2010 Budget

1. Reduce Targeted Operating Expenses	9,300,000
2. Health Insurance Fund Balance Drawdown	2,900,000
3. Workers Comp Fund Balance Drawdown	1,111,191
4. General Fund - Fund Balance Drawdown	1,865,334
Total:	\$ 15,176,525

Balancing the 2011 Budget

1. Drawdown Health Insurance fund balance
2. Drawdown Workers Comp. fund balance
3. Drawdown general fund - fund balance
4. Reduce department budgets by 3% or 5%
5. Reduce staffing level and/or salary level
6. Reduce operating expenses
7. Reduce or limit increases to outside agencies
8. Any combination of the above

HIDALGO COUNTY

Department Of Budget & Management

2011 BUDGET PROCESS Development Plan - General Fund As of June 15, 2010

Account Number	Department Name	2010	Adopted Budget	-3%	-5%	-7%
0-1100-412-00-001-001-0	92ND DC		368,960.00	-	-	-
0-1100-412-00-002-001-0	93RD DC		369,213.00	-	-	-
0-1100-412-00-003-001-0	139TH DC		369,127.00	-	-	-
0-1100-412-00-004-001-0	206TH DC		369,214.00	-	-	-
0-1100-412-00-005-001-0	275TH DC		368,889.00	-	-	-
0-1100-412-00-006-001-0	332ND DC		369,071.00	-	-	-
0-1100-412-00-007-001-0	370TH DC		369,048.00	-	-	-
0-1100-412-00-008-001-0	389TH DC		369,043.00	-	-	-
0-1100-412-00-009-001-0	398TH DC		371,966.00	-	-	-
0-1100-412-00-009-003-0	INDIGENT DEFENSE		395,915.35	-	-	-
0-1100-412-00-010-001-0	430TH DC		369,114.00	-	-	-
0-1100-412-00-011-001-0	449TH DC		369,130.00	-	-	-
0-1100-412-00-021-001-0	CCL#1		483,738.00	-	-	-
0-1100-412-00-022-001-0	CCL#2		483,693.00	-	-	-
0-1100-412-00-023-001-0	PROBATE CRT		582,244.00	-	-	-
0-1100-412-00-024-001-0	CCL#4		484,749.00	-	-	-
0-1100-412-00-025-001-0	CCL#5		483,763.00	-	-	-
0-1100-412-00-026-001-0	CCL#6		483,625.00	-	-	-
0-1100-412-00-031-001-0	MASTER COURT		111,445.60	(3,343.37)	(5,572.28)	(7,801.19)
0-1100-412-00-032-001-0	MASTER CRT II		118,998.00	(3,569.94)	(5,949.90)	(8,329.86)
0-1100-412-00-040-001-0	CRT OF CIV APP		4,570.00	(137.10)	(228.50)	(319.90)
0-1100-412-00-045-001-0	AUXILIARY COURT		278,836.00	(8,365.08)	(13,941.80)	(19,518.52)
0-1100-412-00-055-001-0	CHILD PROTECTIVE COURT		600.00	(18.00)	(30.00)	(42.00)
0-1100-412-00-061-001-0	JP PCT 1/PL 1		271,232.95	(8,136.99)	(13,561.65)	(18,986.31)
0-1100-412-00-062-001-0	JP PCT 1/PL 2		273,542.95	(8,206.29)	(13,677.15)	(19,148.01)
0-1100-412-00-063-001-0	JP PCT 2/PL 1		287,950.95	(8,638.53)	(14,397.55)	(20,156.57)
0-1100-412-00-064-001-0	JP PCT 2/PL 2		289,755.00	(8,692.65)	(14,487.75)	(20,282.85)
0-1100-412-00-065-001-0	JP PCT 3/PL 1		311,491.95	(9,344.76)	(15,574.60)	(21,804.44)
0-1100-412-00-066-001-0	JP PCT 3/PL 2		306,615.90	(9,198.48)	(15,330.80)	(21,463.11)
0-1100-412-00-067-001-0	JP PCT 4/PL 1		353,909.95	(10,617.30)	(17,695.50)	(24,773.70)
0-1100-412-00-068-001-0	JP PCT 4/PL 2		443,408.80	(13,302.26)	(22,170.44)	(31,038.62)
0-1100-412-00-069-001-0	JP PCT 5/PL 1		265,148.00	(7,954.44)	(13,257.40)	(18,560.36)
0-1100-412-00-080-002-0	CRIM DA		5,947,751.00	(178,432.53)	(297,387.55)	(416,342.57)
0-1100-412-00-090-001-0	DIST CLERK		2,999,786.70	(89,993.60)	(149,989.34)	(209,985.07)
0-1100-412-00-115-013-0	5TH ADM JUDICIAL REGION		96,000.00	(2,880.00)	(4,800.00)	(6,720.00)
0-1100-412-00-115-014-0	VISITING JUDGES		100,000.00	(3,000.00)	(5,000.00)	(7,000.00)
0-1100-412-20-080-001-0	GRAND JURY		52,350.00	(1,570.50)	(2,617.50)	(3,664.50)
0-1100-412-20-115-015-0	JURY FEES		750,000.00	(22,500.00)	(37,500.00)	(52,500.00)
0-1100-412-30-085-003-0	PUBLIC DEFENDER		649,583.00	(19,487.49)	(32,479.15)	(45,470.81)
0-1100-412-30-115-016-0	PUBLIC DEFENSE		6,075,329.00	-	-	-
0-1100-413-00-110-006-0	CO JUDGE		899,098.15	(26,972.94)	(44,954.91)	(62,936.87)
0-1100-413-30-115-017-0	CO COMM		803,360.00	(24,100.80)	(40,168.00)	(56,235.20)
0-1100-414-00-130-001-0	ELECTIONS DEPT		1,580,079.17	(47,402.38)	(79,003.96)	(110,605.54)
0-1100-415-00-000-000-0	GEN FUND		1,455,000.00	(43,650.00)	(72,750.00)	(101,850.00)
0-1100-415-00-115-002-0	CO WIDE ADM		1,632,655.08	(48,979.65)	(81,632.75)	(114,285.86)
0-1100-415-00-150-002-0	BAIL BOND BOARD		5,000.00	-	-	-
0-1100-415-00-200-001-0	INFO TECH DEPT		1,545,545.10	(46,366.35)	(77,277.26)	(108,188.16)
0-1100-415-00-200-002-0	IT COUNTYWIDE		1,043,550.00	(31,306.50)	(52,177.50)	(73,048.50)
0-1100-415-13-115-019-0	INDEPENDENT AUDIT		138,000.00	(4,140.00)	(6,900.00)	(9,660.00)
0-1100-415-14-115-001-0	DBM		1,499,258.00	(44,977.74)	(74,962.90)	(104,948.06)
0-1100-415-15-140-001-0	TAX OFF		5,793,576.20	(173,807.29)	(289,678.81)	(405,550.33)
0-1100-415-15-140-002-0	TAX OFF LOCK BOX SRV		40,000.00	(1,200.00)	(2,000.00)	(2,800.00)
0-1100-415-16-150-001-0	CO TREASURER		742,929.80	(22,287.89)	(37,146.49)	(52,005.09)
0-1100-415-18-160-001-0	PURCHASING		1,732,891.40	(51,986.74)	(86,644.57)	(121,302.40)
0-1100-415-19-115-020-0	ARBITRAGE CALC		5,000.00	(150.00)	(250.00)	(350.00)
0-1100-415-21-170-001-0	CO AUDITOR		2,669,155.00	-	-	-
0-1100-415-30-115-021-0	GENERAL LITIGATION		923,236.53	-	-	-

HIDALGO COUNTY

Department Of Budget & Management

2011 BUDGET PROCESS Development Plan - General Fund As of June 15, 2010

Account Number	Department Name	2010	Adopted Budget	-3%	-5%	-7%
0-1100-415-40-180-001-0	CO CLERK		2,941,201.10	(88,236.03)	(147,060.06)	(205,884.08)
0-1100-415-40-180-002-0	CO CLERK RECORD ARCHIVE		550,000.00	-	-	-
0-1100-415-50-190-001-0	CIVIL SERVICE		32,704.00	(981.12)	(1,635.20)	(2,289.28)
0-1100-415-50-190-002-0	HUMAN RESOURCES		566,885.00	(17,006.55)	(28,344.25)	(39,681.95)
0-1100-419-00-115-022-0	LRGVDC		37,500.00	(1,125.00)	(1,875.00)	(2,625.00)
0-1100-419-00-115-023-0	TAC		3,000.00	(90.00)	(150.00)	(210.00)
0-1100-419-00-115-025-0	INSURANCE		1,685,788.00	(50,573.64)	(84,289.40)	(118,005.16)
0-1100-419-10-210-001-0	PLANNING DEPT		997,055.85	(29,911.68)	(49,852.79)	(69,793.91)
0-1100-419-40-220-001-0	FACILITIES MGMT		5,875,900.66	(176,277.02)	(293,795.03)	(411,313.05)
0-1100-419-50-115-059-0	SAFETY DIVISION		856,043.95	(25,681.32)	(42,802.20)	(59,923.08)
0-1100-419-60-115-026-0	MAILING SERVICES		40,000.00	(1,200.00)	(2,000.00)	(2,800.00)
0-1100-421-00-080-003-0	AUTOPSIES		750,000.00	-	-	-
0-1100-421-00-115-011-0	CO WIDE LAW ENF		55,000.00	(1,650.00)	(2,750.00)	(3,850.00)
0-1100-421-00-115-027-0	TX DPS		272,366.00	(8,170.98)	(13,618.30)	(19,065.62)
0-1100-421-00-115-028-0	TX ALCOHOLIC BEVERAGE COMM		3,000.00	(90.00)	(150.00)	(210.00)
0-1100-421-00-115-070-0	DPS LICENSE & WEIGHT		1,200.00	(36.00)	(60.00)	(84.00)
0-1100-421-00-280-001-0	SHERIFF		19,618,890.95	(588,566.73)	(980,944.55)	(1,373,322.37)
0-1100-421-00-291-001-1	CONSTABLE PCT.1		561,560.00	(16,846.80)	(28,078.00)	(39,309.20)
0-1100-421-00-292-001-0	CONSTABLE PCT.2		493,650.00	(14,809.50)	(24,682.50)	(34,555.50)
0-1100-421-00-293-001-0	CONSTABLE PCT.3		795,611.00	(23,868.33)	(39,780.55)	(55,692.77)
0-1100-421-00-294-001-0	CONSTABLE PCT.4		561,254.00	(16,837.62)	(28,062.70)	(39,287.78)
0-1100-421-00-294-007-0	CONST PCT4		308,621.00	(9,258.63)	(15,431.05)	(21,603.47)
0-1100-421-00-295-001-0	CONSTABLE PCT.5		491,792.00	(14,753.76)	(24,589.60)	(34,425.44)
0-1100-421-53-123-041-0	RURAL AMBULANCE		50,000.00	(1,500.00)	(2,500.00)	(3,500.00)
0-1100-422-10-300-001-0	EMERG SRVS-FM		731,644.50	(21,949.34)	(36,582.23)	(51,215.12)
0-1100-422-20-300-002-0	EMERG SRVS-ALAMO FD		96,000.00	-	-	-
0-1100-422-20-300-003-0	EMERG SRVS-ALTON FD		150,000.00	-	-	-
0-1100-422-20-300-004-0	EMERG SRVS-DONNA FD		72,000.00	-	-	-
0-1100-422-20-300-005-0	EMERG SRVS-EDCOUCH FD		26,880.00	-	-	-
0-1100-422-20-300-006-0	EMERG SRVS-EDINBURG FD		180,000.00	-	-	-
0-1100-422-20-300-007-0	EMERG SRVS-ELSA FD		88,000.00	-	-	-
0-1100-422-20-300-008-0	EMERG SRVS-HIDALGO FD		4,320.00	-	-	-
0-1100-422-20-300-009-0	EMERG SRVS-LA JOYA FD		60,000.00	-	-	-
0-1100-422-20-300-010-0	EMERG SRVS-LA VILLA FD		30,000.00	-	-	-
0-1100-422-20-300-011-0	EMERG SRVS-LINN-SAN MANUEL FD		71,500.00	-	-	-
0-1100-422-20-300-012-0	EMERG SRVS-MCALLEN FD		18,000.00	-	-	-
0-1100-422-20-300-013-0	EMERG SRVS-MERCEDES FD		60,000.00	-	-	-
0-1100-422-20-300-014-0	EMERG SRVS-MISSION FD		77,000.00	-	-	-
0-1100-422-20-300-015-0	EMERG SRVS-MONTE ALTO FD		66,000.00	-	-	-
0-1100-422-20-300-016-0	EMERG SRVS-PALMVIEW FD		126,500.00	-	-	-
0-1100-422-20-300-017-0	EMERG SRVS-PHARR FD		11,000.00	-	-	-
0-1100-422-20-300-018-0	EMERG SRVS-SAN JUAN FD		22,000.00	-	-	-
0-1100-422-20-300-019-0	EMERG SRVS-WESLACO FD		104,500.00	-	-	-
0-1100-422-20-300-026-0	EMERG SRVS-SULLIVAN FD		10,000.00	-	-	-
0-1100-423-00-320-001-0	ADULT PROB		100,750.00	(3,022.50)	(5,037.50)	(7,052.50)
0-1100-423-21-280-002-0	JAIL		22,546,373.05	(676,391.19)	(1,127,318.65)	(1,578,246.11)
0-1100-423-32-330-001-0	JUV DET HM		4,127,178.76	(123,815.36)	(206,358.94)	(288,902.51)
0-1100-423-60-330-002-0	JUV PROB		4,008,562.19	(120,256.87)	(200,428.11)	(280,599.35)
0-1100-429-00-300-023-0	EMERG SRVS-EM		471,441.00	(14,143.23)	(23,572.05)	(33,000.87)
0-1100-429-30-115-029-0	TRAFFIC ENGINEERING		105,275.00	(3,158.25)	(5,263.75)	(7,369.25)
0-1100-432-00-121-001-0	PCT1 SANITATION		1,756,958.00	(52,708.74)	(87,847.90)	(122,987.06)
0-1100-432-00-122-001-0	PCT2 SANITATION		1,270,105.55	(38,103.17)	(63,505.28)	(88,907.39)
0-1100-432-00-123-001-0	PCT3 SANITATION		2,396,546.00	(71,896.38)	(119,827.30)	(167,758.22)
0-1100-432-00-124-001-0	PCT4 SANITATION		1,123,850.00	(33,715.50)	(56,192.50)	(78,669.50)
0-1100-441-00-340-001-0	HEALTH ADM		1,940,110.25	(58,203.31)	(97,005.51)	(135,807.72)
0-1100-441-00-340-003-0	HEALTH CLINICS		4,232,586.88	(126,977.61)	(211,629.34)	(296,281.08)
0-1100-441-00-350-003-0	WIC INELIGIBLE COSTS		1,000.00	(30.00)	(50.00)	(70.00)

HIDALGO COUNTY

Department Of Budget & Management

2011 BUDGET PROCESS
Development Plan - General Fund
As of June 15, 2010

Account Number	Department Name	2010	Adopted Budget	-3%	-5%	-7%
0-1100-444-00-115-030-0	EASTER SEALS RGV		18,000.00	(540.00)	(900.00)	(1,260.00)
0-1100-444-00-115-031-0	TROPICAL TX CENTER MHMR		702,338.00	-	-	-
0-1100-444-00-115-032-0	MENTAL HEALTH		50,000.00	(1,500.00)	(2,500.00)	(3,500.00)
0-1100-444-00-115-067-0	AMIGOS DEL VALLE		5,000.00	(150.00)	(250.00)	(350.00)
0-1100-444-00-240-001-0	HUMAN SERVICES		1,380,015.85	(41,400.48)	(69,000.79)	(96,601.11)
0-1100-444-00-240-002-0	PAUPER BURIAL		130,200.00	(3,906.00)	(6,510.00)	(9,114.00)
0-1100-444-00-360-001-0	CHILD WELFARE		122,677.00	(3,680.31)	(6,133.85)	(8,587.39)
0-1100-444-00-370-001-0	VETERAN'S SRV		304,180.00	(9,125.40)	(15,209.00)	(21,292.60)
0-1100-451-10-115-033-0	HISTORICAL COMM		7,816.00	(234.48)	(390.80)	(547.12)
0-1100-451-32-115-034-0	HISTORICAL MUSEUM		460,000.00	(13,800.00)	(23,000.00)	(32,200.00)
0-1100-451-32-115-058-0	DONNA MUSEUM		50,000.00	(1,500.00)	(2,500.00)	(3,500.00)
0-1100-451-32-115-071-0	IMAS		50,000.00	(1,500.00)	(2,500.00)	(3,500.00)
0-1100-455-00-115-035-0	COUNTY LIBRARY SYS		235,000.00	(7,050.00)	(11,750.00)	(16,450.00)
0-1100-461-00-115-036-0	PREDATORY ANIMALS		26,400.00	(792.00)	(1,320.00)	(1,848.00)
0-1100-461-00-115-037-0	INSECT ERADICATION		1,500.00	(45.00)	(75.00)	(105.00)
0-1100-461-00-115-038-0	HUMANE SOCIETY		400,000.00	(12,000.00)	(20,000.00)	(28,000.00)
0-1100-461-00-380-001-0	TX AGRILIFE EXT		452,582.30	(13,577.47)	(22,629.12)	(31,680.76)
0-1100-463-00-121-002-0	PCT1 CDBG		55,086.60	(1,652.60)	(2,754.33)	(3,856.06)
0-1100-463-00-250-001-0	URBAN COUNTY		7,000.00	(210.00)	(350.00)	(490.00)
0-1100-466-00-121-050-0	PCT1 CRC		77,504.00	(2,325.12)	(3,875.20)	(5,425.28)
0-1100-466-00-122-018-0	PCT2 CRC		166,263.00	(4,987.89)	(8,313.15)	(11,638.41)
0-1100-466-00-122-082-0	PCT2 CRC (S.TOWER)		129,118.00	(3,873.54)	(6,455.90)	(9,038.26)
0-1100-491-01-000-201-0	TRANSFERS OUT-R&B PCT.1		1,861,141.55	(55,834.25)	(93,057.08)	(130,279.91)
0-1100-491-01-000-202-0	TRANSFERS OUT-R&B PCT.2		1,764,739.31	(52,942.18)	(88,236.97)	(123,531.75)
0-1100-491-01-000-203-0	TRANSFERS OUT-R&B PCT.3		1,834,731.58	(55,041.95)	(91,736.58)	(128,431.21)
0-1100-491-01-000-204-0	TRANSFERS OUT-R&B PCT.4		1,792,345.26	(53,770.36)	(89,617.26)	(125,464.17)
0-1100-491-01-000-210-0	TRANSFERS OUT-PARKS CO WIDE		83,147.00	(2,494.41)	(4,157.35)	(5,820.29)
0-1100-491-01-000-211-0	TRANSFERS OUT-PARKS PCT.1		952,576.00	(28,577.28)	(47,628.80)	(66,680.32)
0-1100-491-01-000-212-0	TRANSFERS OUT-PARKS PCT.2		1,004,357.00	(30,130.71)	(50,217.85)	(70,304.99)
0-1100-491-01-000-213-0	TRANSFERS OUT-PARKS PCT.3		920,477.00	(27,614.31)	(46,023.85)	(64,433.39)
0-1100-491-01-000-214-0	TRANSFERS OUT-PARKS PCT.4		281,191.00	(8,435.73)	(14,059.55)	(19,683.37)
0-1100-491-01-000-238-0	TRANSFERS OUT-CO REC MGMT/PRESERV		150,869.00	(4,526.07)	(7,543.45)	(10,560.83)
0-1100-491-01-000-239-0	TRANSFERS OUT-COURT REPORTER SERVICE		73,986.33	(2,219.59)	(3,699.32)	(5,179.04)
0-1100-491-01-000-241-0	TRANSFERS OUT-COURTHOUSE SECURITY		502,146.00	(15,064.38)	(25,107.30)	(35,150.22)
0-1100-491-01-000-249-0	TRANSFERS OUT-INDIGENT HEALTH		8,500,000.00	(255,000.00)	(425,000.00)	(595,000.00)
0-1100-491-01-000-280-0	TRANSFERS OUT-DESIG PURP LVL 0		0.00	0.00	-	-
0-1100-491-01-000-283-0	TRANSFERS OUT-DESIG PURP LVL 3		0.00	0.00	-	-
0-1100-491-01-000-285-0	TRANSFERS OUT-DESIG PURP LVL 5		0.00	0.00	-	-
0-1100-491-01-000-285-1	TRANSFERS OUT-DESIG PURP LVL 5		90,000.00	(2,700.00)	(4,500.00)	(6,300.00)
0-1100-491-01-000-286-0	TRANSFERS OUT-DESIG PURP LVL 6		0.00	0.00	-	-
0-1100-491-01-000-286-1	TRANSFERS OUT-DESIG PURP LVL 6		5,000.00	(150.00)	(250.00)	(350.00)
0-1100-491-01-000-287-0	TRANSFERS OUT-DESIG PURP LVL 7		0.00	0.00	-	-
0-1100-491-01-000-294-0	TRANSFERS OUT-JUVENILE PROBATION		0.00	0.00	-	-
0-1100-491-01-000-294-1	TRANSFERS OUT-JUVENILE PROBATION		135,000.00	(4,050.00)	(6,750.00)	(9,450.00)
0-1100-491-01-000-295-0	TRANSFERS OUT-PAJ BOOT CAMP		970,635.00	(29,119.05)	(48,531.75)	(67,944.45)
0-1100-491-01-000-301-0	TRANSFERS OUT-CAPITAL OUTLAY		0.00	0.00	-	-
0-1100-491-01-000-315-0	TRANSFERS OUT-TXDOT PROJECTS		0.00	0.00	-	-
TOTAL:		\$	159,345,270.00	\$ (4,168,080.27)	\$ (6,946,800.46)	\$ (9,725,520.64)

HIDALGO COUNTY

Department Of Budget & Management

2011 BUDGET PROCESS

Health Insurance and Workers Compensation Analysis

As of June 15, 2010

Health Insurance

	2011 Regular Rate (\$4,164 per Employee)	2011 Reduced Rate (\$3,575 per Employee)	Variance	Total Employees
All Entities	16,510,260	(14,174,875)	2,335,385	3,965
General Fund	8,738,668	(7,502,581)	1,236,087	2,098

Workers Compensation

	2011 Regular Rate	2011 Reduced Rate	Variance	Total Employees
All Funds - County Wide	1,610,407	-	1,610,407	2,973
General Fund	1,111,191	-	1,111,191	2,098

HIDALGO COUNTY

Department Of Budget & Management

2011 BUDGET PROCESS Self Funded Programs Analysis As of June 10, 2010

FY 2009	
<u>HEALTH BENEFITS FUND (2201)</u>	
Revenues	16,970,892
Expenditures	-14,826,014
Net Inc./Dec. to Fund	2,144,878
Balance	
<u>WORKERS COMPENSATION FUND (2202)</u>	
Revenues	1,328,700
Expenditures	(1,675,742)
Net Inc./Dec. to Fund	(347,042)
Balance	

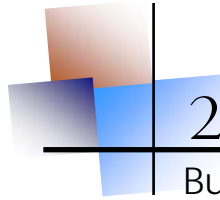
FY 2010	
<u>HEALTH BENEFITS FUND (2201)</u>	
Revenues	12,549,576
Expenditures	-16,746,052
Net Inc./Dec. to Fund	-4,196,476
Balance	
<u>WORKERS COMPENSATION FUND (2202)</u>	
Revenues	-
Expenditures	(1,759,529)
Net Inc./Dec. to Fund	(1,759,529)
Balance	

FY 2011	
<u>HEALTH BENEFITS FUND (2201)</u>	
Revenues	15,694,429
Expenditures	-17,583,354
Net Inc./Dec. to Fund	-1,888,926
Balance	
<u>WORKERS COMPENSATION FUND (2202)</u>	
Revenues	-
Expenditures	(1,847,506)
Net Inc./Dec. to Fund	(1,847,506)
Balance	

FUND BALANCE	
<u>HEALTH BENEFITS FUND (2201)</u>	
2010 Beg. F/B	9,597,711
2010 Inc./Dec.	(4,196,476)
2011 Inc./Dec.	(1,888,926)
2011 End. F/B	3,512,310
<u>WORKERS COMPENSATION FUND (2202)</u>	
2010 Beg. F/B	9,614,329
2010 Inc./Dec.	(1,759,529)
2011 Inc./Dec.	(1,847,506)
2011 End. F/B	6,007,294

Assumptions:

- | | |
|---|--|
| (1) HB & WC expenditures, 5% increase over prior year | (2) 32% increase on employer paid HB premium FY'11 |
| (3) 0% contribution on WC for FY'11 | (4) no change on actuarial required reserve |



2011 BUDGET DEVELOPMENT PROCESS

Budget Discussion Item

Discussion Item: Consumer Price Index (CPI)
Discussion Item No.: 2011-01

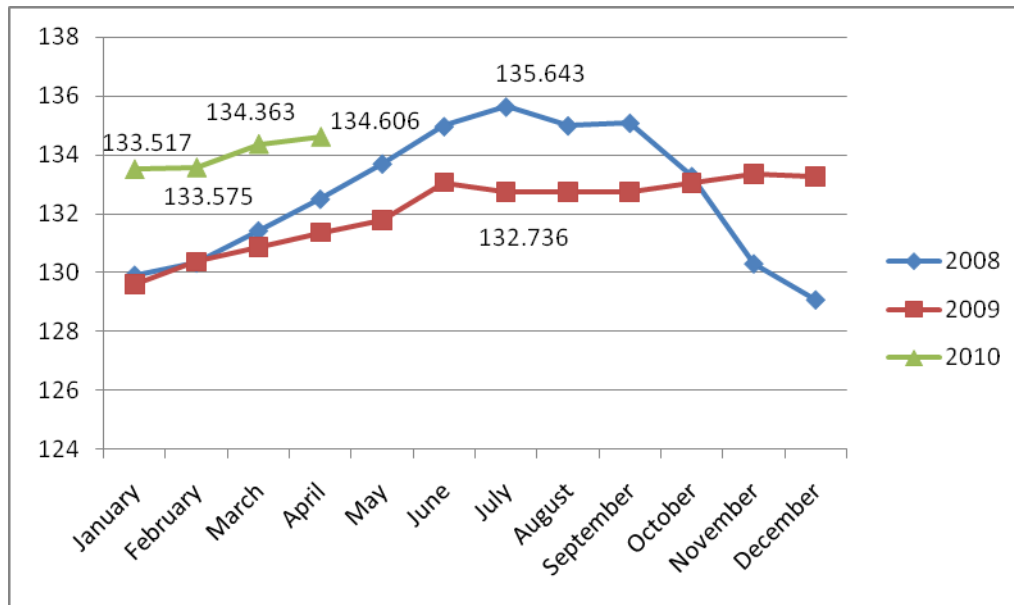
Background / Description:

The Consumer Price Index (CPI) is a measure of the average change in prices over time of goods and services purchased by households. The CPIs are based on prices of food, clothing, shelter, and fuels, transportation fares, charges for doctors' and dentists' services, drugs, and other goods and services that people buy for day-to-day living.

The last cost of living adjustment was approved by Commissioners' Court for FY 2009 with a 5% increase County Wide.

Budgetary Impact:

The April 2010 CPI was 134.606 a -0.8% decrease from July 2008 which was at 135.643. The CPI has been slightly increasing since January 2010 and may continue to increase throughout the year.



HIDALGO COUNTY

Department Of Budget & Management

PROJECTED GENERAL FUND - FUND BALANCE For Fiscal Year Ending December 31, 2010

UNRESERVED FUND BALANCE AS OF DECEMBER 31, 2009	\$	21,594,909
2010 Revenues and Other Financing Sources (Original Budget)		157,479,936
2010 Appropriations and Other Financing Uses (Original Budget) (Fund Balance Appropriation of \$1,865,334)		(159,345,270)
<u>FISCAL YEAR 2010 ADJUSTMENTS:</u>		
Bail Bond Fees - Reserved (04/27/2010 AI-20814)		(116,094)
City of San Juan - Reimbursement of Hurricane Dolly - Local Share		145,106
GDEM/FEMA - Reimbursement of Hurricane Dolly - Federal Share		1,912,626
Road & Bridge (C.O., Series 2009) - Pct. 1 - Reimbursement of Drainage Proj. Exp.		250,000
C.O., Series 2010 - Pct. 1 - Reimbursement of Drainage Project Expenditures		250,000
C.O., Series 2010 - Pct. 4 - Reimbursement of Drainage Project Expenditures		1,400,000
Estimated Unreserved Fund Balance as of December 31, 2010	<u>\$</u>	<u>23,571,213</u>

2010 Adjusted Budget	\$	160,971,307
Fund Balance as Percentage of 2010 Budget		14.6%

PENDING REIMBURSEMENTS:

GDEM/FEMA - Reimbursement of Hurricane Dolly - Federal Share		2,423,667
Various Cities - Reimbursement of Hurricane Dolly - Local Share		916,333
Estimated Unreserved Fund Balance as of December 31, 2010	<u>\$</u>	<u>26,911,213</u>
Fund Balance as Percentage of 2010 Budget		16.7%

HIDALGO COUNTY

Department Of Budget & Management

2011 BUDGET PROCESS

Aid to Non- Governmental and Governmental Agencies Analysis

As of June 15, 2010

Agency Name	2010 Adopted Budget
VIDA	250,000
TROPICAL TX CENTER MHMR	702,338
HISTORICAL MUSEUM	360,000
COUNTY LIBRARY SYS	235,000
DONNA MUSEUM	50,000
IMAS	50,000
HUMANE SOCIETY	400,000
TOTAL: \$	<u>2,047,338</u>