

Budget Process

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WORKSHOP #6
September 25, 2018

Department of Budget and Management



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2019 BUDGET PROCESS

WORKSHOP #6

2019 PROPOSED BUDGET VS ADOPTED BUDGET

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HIDALGO COUNTY
Department Of Budget & Management

2019 BUDGET PROCESS
County Wide Salary Schedule
Proposed vs. Adopted
As of September 25, 2018

Fund	Department Name	Slot	Position Title	G	S	2019 Proposed Salary	Slot	Position Title	G	S	2019 Adopted Salary	Variance	Reason
1100	DIST CLERK	0001	DISTRICT CLERK	00	00	\$100,425	0001	DISTRICT CLERK	00	00	\$103,438	3,013	Corrected salary to match publication
1100	CO JUDGE	0032	EXECUTIVE ASSISTANT I	11	07	\$52,609	0032	EXECUTIVE ASSISTANT II	13	01	\$52,609	-	Change in Title
1100	PUBLIC AFFAIRS	0001	DIVISION MANAGER III, PUBLIC AFFAIRS	18	01	\$75,060	0001	DIVISION MANAGER III, PUBLIC AFFAIRS	18	01	\$75,060	-	Transferred to department 110
1100	PUBLIC AFFAIRS	0002	MULTIMEDIA COORDINATOR	16	01	\$64,352	0002	MULTIMEDIA COORDINATOR	16	01	\$64,352	-	Transferred to department 110
1100	PUBLIC AFFAIRS	0004	PUBLIC AFFAIRS SPECIALIST	10	01	\$40,552	0004	PUBLIC AFFAIRS SPECIALIST	10	01	\$40,552	-	Transferred to department 110
1100	PUBLIC AFFAIRS	0005	CLERK IV	07	01	\$32,193	0005	CLERK IV	07	01	\$32,193	-	Transferred to department 110
1100	PUBLIC AFFAIRS	0007	COMMUNICATIONS SPECIALIST II	11	01	\$43,797	0007	COMMUNICATIONS SPECIALIST II	11	01	\$43,797	-	Transferred to department 110
1100	PUBLIC AFFAIRS	0008	EXECUTIVE ASSISTANT III	15	04	\$64,349	0008	EXECUTIVE ASSISTANT III	15	04	\$64,349	-	Transferred to department 110
1100	TAX OFF	0001	TAX ASSESSOR/COLLECTOR	00	00	\$100,425	0001	TAX ASSESSOR/COLLECTOR	00	00	\$103,438	3,013	Corrected salary to match publication
1100	ECONOMIC DEVELOPMENT	0001	INTERGOVERNMENTAL AFFAIRS DIRECTOR	20	05	\$97,603	0001	INTERGOVERNMENTAL AFFAIRS DIRECTOR	20	05	\$97,603	-	Transferred to department 110
1100	ECONOMIC DEVELOPMENT	0002	PROGRAM MANAGER III, ECONOMIC DEVELOPMENT	17	03	\$74,450	0002	PROGRAM MANAGER III, ECONOMIC DEVELOPMENT	17	03	\$74,450	-	Transferred to department 110
1100	ECONOMIC DEVELOPMENT	0003	ADMINISTRATIVE ASSISTANT IV	10	03	\$42,230	0003	ECONOMIC DEVELOPMENT ANALYST I	10	03	\$42,230	-	Transferred to department 110/Change in Title

HIDALGO COUNTY
Department Of Budget & Management

2019 BUDGET PROCESS
County Wide Salary Schedule
Proposed vs. Adopted
As of September 25, 2018

Fund	Department Name	Slot	Position Title	2019 Proposed Salary		Slot	Position Title	2019 Adopted Salary		Variance	Reason		
				G	S			G	S				
1200	PCT 4 ROAD MAINTENANCE	0093	PROGRAM MANAGER II	15	01	\$59,586	0093	PROGRAM MANAGER II	15	04	\$64,349	4,764	Correction to slot#0093 step
1200	PCT 4 DRAIN IMPRV PRJ	0005	EQUIPMENT OPERATOR II	08	01	\$34,767	0096	EQUIPMENT OPERATOR II	08	01	\$34,767	-	Transferred to program 007
1200	PCT 4 DRAIN IMPRV PRJ	0030	TRUCK DRIVER III	08	01	\$34,767	0097	TRUCK DRIVER III	08	01	\$34,767	-	Transferred to program 007
1200	PCT 4 DRAIN IMPRV PRJ	0023	TRUCK DRIVER III	08	01	\$34,767	0098	TRUCK DRIVER III	08	01	\$34,767	-	Transferred to program 007
1200	PCT 4 DRAIN IMPRV PRJ	0036	PUBLIC AFFAIRS SPECIALIST	10	01	\$40,552	0099	PUBLIC AFFAIRS SPECIALIST	10	01	\$40,552	-	Transferred to program 007
1200	PCT 4 DRAIN IMPRV PRJ	0022	TRUCK DRIVER III	08	01	\$34,767	0100	TRUCK DRIVER III	08	01	\$34,767	-	Transferred to program 007
1200	PCT 4 DRAIN IMPRV PRJ	0009	MAINTENANCE II	05	01	\$27,600						(27,600)	Deleted
1200	PCT 4 DRAIN IMPRV PRJ	0035	TRUCK DRIVER III	08	01	\$34,768						(34,768)	Deleted
1200	PCT 4 DRAIN IMPRV PRJ	0037	MAINTENANCE II	10	01	\$29,566						(29,566)	Deleted
1238	COUNTY RECORDS MGMT						0001	DEPUTY COUNTY CLERK III	09	01	\$37,549	37,549	Deleted by error

HIDALGO COUNTY
Department Of Budget & Management

2019 BUDGET PROCESS
Proposed vs Adopted
County Wide Budget
As of September 25, 2018

Fund	Account Number	Department Name	2019 Proposed Budget	2019 Adopted Budget	Variance	Reason
1100	91100412000900010	DIST CLERK	\$3,927,598.00	\$3,931,206.00	\$3,608.00	Correction to Elected Official salary
1100	91100413001100060	CO JUDGE	\$995,783.00	\$995,782.00	(\$1.00)	Rounding
1100	91100413001100770	PUBLIC AFFAIRS	\$0.00	\$488,443.00	\$488,443.00	Transferred from department 125
1100	91100413001250010	EXECUTIVE OFFICE	\$611,652.00	\$611,652.00	\$0.00	Transferred to department 110
1100	91100413001250020	PUBLIC AFFAIRS	\$488,441.00	\$0.00	(\$488,441.00)	Transferred to department 110
1100	91100415001150020	CO WIDE ADM	\$3,307,673.00	\$3,288,917.00	(\$18,756.00)	Reduced to balance GF budget
1100	91100415151400010	TAX OFF	\$8,111,736.00	\$8,115,344.00	\$3,608.00	Correction to Elected Official salary
1100	91100429001100750	EMERGENCY MGMT	\$613,800.00	\$625,339.00	\$11,539.00	Correction to slot #0008 step
1100	91100465101100810	ECONOMIC DEVELOPMENT	\$0.00	\$285,606.00	\$285,606.00	Transferred from department 125
1100	91100465101250400	ECONOMIC DEVELOPMENT DIV	\$285,606.00	\$0.00	(\$285,606.00)	Transferred to department 110
1200	91200431001240070	PCT4 RD MAINT	\$4,417,704.00	\$4,812,140.00	\$394,436.00	Transferred from program 0036
1200	91200431001240360	PCT.4 DRAIN IMPRV PRJ	\$394,436.00	\$0.00	(\$394,436.00)	Transferred to program 0007
1238	91238412000900030	DC COUNTY REC MGMT	\$312,170.00	\$212,170.00	(\$100,000.00)	Reduced to balance fund 1238 budget
1238	91238415401800040	CC COUNTY REC MGMT	\$0.00	\$100,000.00	\$100,000.00	To maintain prior year budget level
1444	91444471100000000	REF BONDS,2014B	\$2,885,000.00	\$3,175,000.00	\$290,000.00	Bonds Sold September 18, 2018
1444	91444472100000000	REF BONDS 2014B	\$257,067.36	\$124,787.00	(\$132,280.36)	Bonds Sold September 18, 2018
1449	91449472100000000	REF BONDS,2015C	\$142,056.42	\$350,443.00	\$208,386.58	Bonds Sold September 18, 2018

REVISED

HIDALGO COUNTY, TEXAS

ESTIMATED RESULTS OF OPERATIONS - ALL FUNDS FOR THE YEAR 2019

	Estimated Fund Bal./Net Assets Dec. 31, 2018	Estimated Revenues 2019	Estimated Transfer In 2019	Total Estimated Available Resources in 2019	Estimated Expenditures 2019	Estimated Transfers Out 2019	2019 Total Adopted Budget	Estimated Fund Balance/Net Assets Dec 31, 2019
GENERAL FUND								
1100 GENERAL FUND	\$38,159,278.86	\$206,619,514.84	\$0.00	\$244,778,793.70	\$203,969,865.00	\$9,395,779.00	\$213,365,644.00	\$31,413,149.70
	\$38,159,278.86	\$206,619,514.84	\$0.00	\$244,778,793.70	\$203,969,865.00	\$9,395,779.00	\$213,365,644.00	\$31,413,149.70
SPECIAL REVENUES FUNDS								
1200 ROAD AND BRIDGE	\$2,101,296.47	\$11,305,000.00	\$8,400,000.00	\$21,806,296.47	\$21,241,046.00	\$0.00	\$21,241,046.00	\$565,250.47
1220 LEOSE	\$11,835.80	\$0.00	\$0.00	\$11,835.80	\$0.00	\$0.00	\$0.00	\$11,835.80
1224 DRUG ABUSE PREVENTION & REHABILITATION	\$423,166.82	\$0.00	\$0.00	\$423,166.82	\$0.00	\$0.00	\$0.00	\$423,166.82
1225 MENTAL INTERVENTION PROGRAM	\$12,766.67	\$300,000.00	\$0.00	\$312,766.67	\$0.00	\$0.00	\$0.00	\$312,766.67
1227 SHERIFF FORFEITURE FUND-CCP CHAPTER 59	\$40,000.00	\$0.00	\$0.00	\$40,000.00	\$40,000.00	\$0.00	\$40,000.00	\$0.00
1228 SHERIFF FEDERAL SHARING-US TREASURY	\$15,000.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	\$0.00	\$15,000.00	\$0.00
1229 SHERIFF FEDERAL SHARING-US DEPT OF JUSTICE	\$100,000.00	\$0.00	\$0.00	\$100,000.00	\$100,000.00	\$0.00	\$100,000.00	\$0.00
1234 COUNTY CHILD ABUSE PREVENTION	\$51,930.06	\$5,500.00	\$0.00	\$57,430.06	\$0.00	\$0.00	\$0.00	\$57,430.06
1235 DISTRICT CLERK RECORDS MANAGEMENT & PRESERVATION	\$450,360.74	\$50,000.00	\$0.00	\$500,360.74	\$0.00	\$0.00	\$0.00	\$500,360.74
1237 COUNTY CLERK RECORDS MANAGEMENT & PRESERVATION	\$4,664,840.10	\$865,000.00	\$0.00	\$5,529,840.10	\$585,181.00	\$0.00	\$5,851,811.00	\$4,944,659.10
1238 COUNTY RECORDS MANAGEMENT & PRESERVATION	\$10,170.39	\$302,000.00	\$0.00	\$312,170.39	\$312,170.00	\$0.00	\$312,170.00	\$0.39
1239 COURT REPORTER SERVICE	\$21,850.98	\$162,000.00	\$0.00	\$183,850.98	\$0.00	\$0.00	\$0.00	\$183,850.98
1240 JUVENILE DELINQUENCY PREVENTION	\$4,897.84	\$0.00	\$0.00	\$4,897.84	\$0.00	\$0.00	\$0.00	\$4,897.84
1241 COURTHOUSE SECURITY	\$79,015.10	\$345,000.00	\$607,679.00	\$1,031,694.10	\$1,031,694.00	\$0.00	\$1,031,694.00	\$0.10
1242 JUSTICE COURT TECHNOLOGY	\$290,203.56	\$205,000.00	\$0.00	\$495,203.56	\$52,522.00	\$0.00	\$52,522.00	\$442,681.56
1243 PROBATE COURT CONTRIBUTIONS	\$348,696.71	\$40,000.00	\$0.00	\$388,696.71	\$45,000.00	\$0.00	\$45,000.00	\$343,696.71
1245 JUSTICE COURT BUILDING SECURITY	\$117,413.71	\$47,000.00	\$0.00	\$164,413.71	\$0.00	\$0.00	\$0.00	\$164,413.71
1247 LAW LIBRARY	\$1,217,598.41	\$394,000.00	\$0.00	\$1,611,598.41	\$490,886.00	\$0.00	\$490,886.00	\$1,120,712.41
1250 SUPPLEMENTAL COURT GUARDIANSHIP	\$69,515.68	\$13,000.00	\$0.00	\$82,515.68	\$30,000.00	\$0.00	\$30,000.00	\$52,515.68
1255 COUNTY & DISTRICT COURT TECHNOLOGY	\$96,326.47	\$17,000.00	\$0.00	\$113,326.47	\$0.00	\$0.00	\$0.00	\$113,326.47
	\$10,126,885.51	\$14,050,500.00	\$9,007,679.00	\$33,185,064.51	\$23,943,499.00	\$0.00	\$23,943,499.00	\$9,241,565.51
DEBT SERVICES FUNDS								
1401 NOTES PAYABLE	\$63,442.45	\$1,201,766.00	\$0.00	\$1,265,208.45	\$1,256,250.00	\$0.00	\$1,256,250.00	\$8,958.45
1439 CERTIFICATES OF OBLIGATION, SERIES 2009	\$47,033.55	\$0.00	\$0.00	\$47,033.55	\$0.00	\$0.00	\$0.00	\$47,033.55
1440 REFUNDING BONDS, SERIES 2009A	\$8,667.92	\$0.00	\$0.00	\$8,667.92	\$0.00	\$0.00	\$0.00	\$8,667.92
1441 CERTIFICATES OF OBLIGATION, SERIES 2009B&C	\$454,849.23	\$746,884.00	\$0.00	\$1,201,733.23	\$1,006,283.10	\$0.00	\$1,006,283.10	\$195,450.13
1442 CERTIFICATES OF OBLIGATION, SERIES 2010A&B	\$1,007,897.79	\$1,781,371.00	\$0.00	\$2,789,268.79	\$2,380,564.00	\$0.00	\$2,380,564.00	\$408,704.79
1443 REFUNDING BONDS SERIES 2014A	\$284,546.28	\$803,620.00	\$0.00	\$1,088,166.28	\$1,088,300.00	\$0.00	\$1,088,300.00	(\$133.72)
1444 REFUNDING BONDS SERIES 2014B	\$303,329.34	\$2,936,939.00	\$0.00	\$3,240,268.34	\$3,301,287.00	\$0.00	\$3,301,287.00	(\$61,018.66)
1445 CERTIFICATES OF OBLIGATION, SERIES 2014	\$456,197.42	\$2,120,991.00	\$0.00	\$2,577,188.42	\$2,173,593.76	\$0.00	\$2,173,593.76	\$403,594.66
1446 REFUNDING BONDS SERIES 2014C	\$543,999.62	\$2,811,873.00	\$0.00	\$3,355,872.62	\$2,931,500.00	\$0.00	\$2,931,500.00	\$424,372.62

REVISED

HIDALGO COUNTY, TEXAS

ESTIMATED RESULTS OF OPERATIONS - ALL FUNDS FOR THE YEAR 2019

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1447 CERTIFICATES OF OBLIGATION, SERIES 2015A	\$326,633.87	\$669,752.00	\$0.00	\$996,385.87	\$688,493.76	\$0.00	\$688,493.76	\$307,892.11
1448 REFUNDING BONDS SERIES 2015B	\$370,858.28	\$672,752.00	\$0.00	\$1,043,610.28	\$739,500.00	\$0.00	\$739,500.00	\$304,110.28
1449 REFUNDING BONDS - TAXABLE SERIES 2015C	\$372,586.06	\$67,000.00	\$0.00	\$439,586.06	\$351,943.00	\$0.00	\$351,943.00	\$87,643.06
1450 CERTIFICATES OF OBLIGATION, SERIES 2016	\$733,290.90	\$2,497,333.00	\$0.00	\$3,230,623.90	\$2,555,400.00	\$0.00	\$2,555,400.00	\$675,223.90
1451 CERTIFICATES OF OBLIGATION, SERIES 2017	\$671,213.16	\$1,877,451.00	\$0.00	\$2,548,664.16	\$1,922,300.00	\$0.00	\$1,922,300.00	\$626,364.16
1452 CERTIFICATES OF OBLIGATION, SERIES 2018A	\$0.00	\$7,648,573.00	\$0.00	\$7,648,573.00	\$4,537,473.88	\$0.00	\$4,537,473.88	\$3,111,099.12
1453 CERTIFICATES OF OBLIGATION, SERIES 2018B	\$0.00	\$1,628,845.00	\$0.00	\$1,628,845.00	\$1,007,291.38	\$0.00	\$1,007,291.38	\$621,553.62
1454 REFUNDING BONDS SERIES 2018C	\$0.00	\$1,459,174.00	\$0.00	\$1,459,174.00	\$763,639.55	\$0.00	\$763,639.55	\$695,534.45
	\$5,734,545.87	\$28,924,324.00	\$0.00	\$34,658,869.87	\$26,703,819.43	\$0.00	\$26,703,819.43	\$7,955,050.44
ENTERPRISE FUNDS								
2101 SANITARY LANDFILL	(\$870,778.80)	\$0.00	\$0.00	(\$870,778.80)	\$0.00	\$0.00	\$0.00	(\$870,778.80)
2102 JAIL COMMISSARY	\$542,382.00	\$0.00	\$0.00	\$542,382.00	\$542,382.00	\$0.00	\$542,382.00	\$0.00
2201 SELF-FUNDED HEALTH BENEFITS	\$0.00	\$32,520,000.00	\$0.00	\$32,520,000.00	\$32,311,000.00	\$0.00	\$32,311,000.00	\$209,000.00
2202 SELF-FUNDED WORKERS' COMP	\$0.00	\$2,248,700.00	\$0.00	\$2,248,700.00	\$2,169,167.00	\$0.00	\$2,169,167.00	\$79,533.00
	(\$328,396.80)	\$34,768,700.00	\$0.00	\$34,440,303.20	\$35,022,549.00	\$0.00	\$35,022,549.00	(\$582,245.80)
GRAND TOTAL	\$53,692,313.44	\$284,363,038.84	\$9,007,679.00	\$347,063,031.28	\$289,639,732.43	\$9,395,779.00	\$299,035,511.43	\$48,027,519.85