



# 2023 BUDGET PROCESS

## WORKSHOP #1

August 17, 2022



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## 2023 Budget Process

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# GENERAL FUND

# HIDALGO COUNTY

Department Of Budget & Management

## 2023 Budget Process

### GENERAL FUND

#### Fiscal Year 2021

Ended December 31, 2021

	Adopted 2021	Actual 2021 <sup>(1)</sup>
<b>Revenues:</b>		
Taxes	\$ 186,527,984	\$ 194,419,375
Licenses & Permits	1,506,000	2,041,172
Intergovernmental	8,693,225	11,178,761
Charges for Services	16,142,768	19,825,828
Fines & Forfeits	306,000	282,284
Special Assessments	-	99,292
Interest	-	810,659
Miscellaneous	1,356,590	1,958,972
Other Financing Sources	-	-
Transfers In	-	118,882
Capital Leases	-	2,871
Sale of Capital Assets	-	-
<b>Total Revenues</b>	<b>214,532,567</b>	<b>230,738,097</b>

<b>Expenditures:</b>		
General Government	98,712,277	93,060,905
Public Safety	86,578,433	79,050,100
Highways and Streets	150,050	227,219
Sanitation	8,043,176	9,480,490
Health and Welfare	17,224,615	17,351,023
Culture-Recreation	4,080,113	3,771,205
Conservation of Natural Resources	1,456,504	1,255,931
Urban & Economic development	1,232,601	1,543,193
Debt Service	-	1,473,795
Principal	-	187,960
Interest and Fiscal Charges	12,000	-
Other Financing Uses	-	-
Transfers Out	12,642,592	15,287,542
<b>Total Expenditures</b>	<b>230,132,361</b>	<b>222,689,363</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures:	(15,599,794)	8,048,734
Beginning Fund Balance	63,967,163	63,967,163
Prior Period Adjustment	-	-
Beginning Fund Balance Restated	63,967,163	63,967,163
<b>Fund Balance</b>	<b>\$ 48,367,369</b>	<b>\$ 72,015,897</b>
At End Of Year		

<sup>(1)</sup> Preliminary Adjusted Budget, unaudited - 07/29/2022

# HIDALGO COUNTY

Department Of Budget & Management

## 2023 Budget Process

### GENERAL FUND

#### Fiscal Year 2022

Preliminary Estimates as of August 11, 2022

	Adopted 2022	Estimated 2022 <sup>(1)</sup>
<b>Revenues:</b>		
Taxes	\$ 208,706,441	\$ 208,800,000
Licenses & Permits	1,771,000	1,850,000
Intergovernmental	9,426,000	9,800,000
Charges for Services	16,413,768	17,000,000
Fines & Forfeits	216,000	216,000
Special Assessments	80,000	80,000
Interest	366,000	700,000
Miscellaneous	500,000	500,000
Other Financing Sources	67,200	67,200
Transfers In	-	-
Capital Leases	-	-
Sale of Capital Assets	-	-
Total Revenues	<u>237,546,409</u>	<u>239,013,200</u>
<b>Expenditures:</b>		
General Government	108,423,178	107,423,178
Public Safety	92,895,314	91,895,314
Highways and Streets	300,200	300,200
Sanitation	8,639,519	8,639,519
Health and Welfare	17,680,800	17,680,800
Culture-Recreation	4,255,563	4,255,563
Conservation of Natural Resources	1,468,309	1,468,309
Urban & Economic development	1,345,506	1,345,506
Debt Service	-	-
Principal	-	-
Interest and Fiscal Charges	12,000	12,000
Other Financing Uses	13,764,359	13,764,359
Transfers Out	248,784,748	246,784,748
Excess (Deficiency) of Revenues and Other Financing Sources Over (Under)	(11,238,339)	(7,771,548)
Beginning Fund Balance	72,020,525	72,020,525
Prior Period Adjustment	-	-
Beginning Fund Balance Restated	<u>72,020,525</u>	<u>72,020,525</u>
<b>Fund Balance</b>	<u>\$ 60,782,186</u>	<u>\$ 64,248,977</u>
At End Of Year		

<sup>(1)</sup> Preliminary DBM Estimates - 7/29/2022

# HIDALGO COUNTY

Department Of Budget & Management

## 2023 Budget Process

Fund Balance

As of August 11, 2022

### 2021 Fund Balance

Nonspendable		\$ 4,556,491
Restricted		10,811,018
Committed		-
Unassigned		38,197,503
Assigned		18,455,513
Subsequent Budget	11,238,339	
1115 Waiver	3,282,815	
New Courthouse	2,409,787	
Flood Control	2,610	
County Clerk & District Clerk E-filing	-	
IT Co Wide Infrastructure	1,314,041	
Juvenile Boot Camp Room and Board	207,922	
Fund Balance Dec. 31, 2021:		<u><u>\$ 72,020,526</u></u>

### 2022 Estimated Unassigned Fund Balance

Unassigned F/B Jan. 01, 2022	\$ 38,197,503
ARPA Lost Revenues FY2021	6,000,000
ARPA Lost Revenues FY2022	5,000,000
CO Wide Buildings Emergency Appropriation	(5,800,000)
Reimbursement Resolution	5,800,000
<b>Projected Unassigned F/B Dec. 31, 2022:</b>	<u><u>\$ 49,197,503</u></u>

HIDALGO COUNTY  
 Department Of Budget & Management

**2023 Budget Process**  
**General Fund**  
 Budget Discussion Items  
 As of August 18, 2022

BUDGET DISCUSSION ITEMS:	2022	2023	Budget Increase	Option A	Option B
	Adopted Budget	Requested			
476 <sup>th</sup> District Court (Effective September 2022)	216,105	653,609	437,504	437,504	437,504
Sheriff Office Lease Of Equipment (Cameras, Tasers & Motorola Radios)	-	771,000	771,000	771,000	771,000
County Wide Buildings Insurance	2,700,500	3,460,500	760,000	760,000	760,000
Personnel Actions (Approved since budget adoption)	-	884,204	884,204	884,204	884,204
Fire Calls	2,251,015	2,438,420	187,405	187,405	187,405
Health Insurance (6% Premium Increase)	21,306,714	23,027,336	1,720,622	1,720,622	1,720,622
Jail Overcrowding Project & Room and Board	2,100,000	26,800,000	24,700,000	24,700,000	24,700,000
New Positions & Position Reassignments	-	3,121,334	3,121,334	3,121,334	-
Forensic Pathologist Contract	710,000	1,100,000	390,000	390,000	390,000
Contingency (0.5% of Revenues)	750,000	1,000,000	250,000	250,000	250,000
Disposal	1,668,450	2,187,940	519,490	519,490	519,490
Countywide Maintenance Plan (Facilities Management)	500,000	2,260,343	1,760,343	500,000	500,000
Fuel (General Fund)	1,809,649	3,616,700	1,807,051	500,000	500,000
Vehicle Replacement Program (Excluding Law Enforcement)	1,300,000	2,100,000	800,000	400,000	400,000
Museum of South Texas	460,000	490,000	30,000	30,000	-
Hurricane Preparedness	-	100,000	100,000	100,000	100,000
Cost of Living 2%	-	2,800,000	2,800,000	2,800,000	2,800,000
Class & Comp Pay Plan (Step Increase)	1,238,579	1,078,862	(159,717)	1,078,862	-
Other Operating Expenses	61,024,804	59,646,718	(1,378,086)	-	(902,253)
<b>Total Increases:</b>	<b>\$ 98,035,816</b>	<b>\$ 137,536,966</b>	<b>\$ 39,501,150</b>	<b>\$ 39,150,421</b>	<b>\$ 34,017,972</b>

Projected budget need for 2023: \$ 288,285,898.00  
 Estimated Revenues: \$ 263,850,091  
 Projected Surplus/ (Short Fall): \$ (24,435,807)

# HIDALGO COUNTY

Department Of Budget & Management

## 2023 Budget Process

### GENERAL FUND

Base Budget

As of August 18, 2022

REVENUES:	
Property Tax Revenue	232,464,123
Other Revenue	31,385,968
<b>ESTIMATED REVENUES:</b>	<b>\$ 263,850,091</b>
2022 Adopted Budget:	248,784,748
2023 Budget Increases:	34,017,972
<b>2023 ESTIMATED BUDGET:</b>	<b>282,802,720</b>
<b>SURPLUS / (SHORT FALL):</b>	<b>(18,952,629)</b>
Less Other Resources:	4,400,000
<b>NET SURPLUS/(SHORT FALL):</b>	<b>\$ (14,552,629)</b>
PROJECTED UNASSIGNED FB:	\$ 49,197,503
UNASSIGNED ENDING FB:	\$ 34,644,874
% OF APPROPRIATIONS:	12.25%



# PERSONNEL

# HIDALGO COUNTY

Department Of Budget & Management

## 2023 Budget Process

Elected Official Salaries

Position	Current Salaries	Proposed 2023 Salaries	Current Auto Allow.	Proposed Auto Allow. 2023	Current Other Allow. (1)	Proposed Other Allow. 2023
* County Judge	124,005.00	126,485.00	8,000.00	8,000.00		
* County Commissioners	106,290.00	108,416.00	8,000.00	8,000.00		
Court at Law #1 Judge	185,000.00	185,000.00	8,000.00	8,000.00		
Court at Law #2 Judge	185,000.00	185,000.00	8,000.00	8,000.00		
Court at Law #3 Judge	166,561.00	166,561.00	8,000.00	8,000.00		
Court at Law #4 Judge	185,000.00	185,000.00	8,000.00	8,000.00		
Court at Law #5 Judge	185,000.00	185,000.00	8,000.00	8,000.00		
Court at Law #6 Judge	185,000.00	185,000.00	8,000.00	8,000.00		
Court at Law #7 Judge	185,000.00	185,000.00	8,000.00	8,000.00		
Court at Law #8 Judge	166,561.00	171,000.00	8,000.00	8,000.00		
Court at Law #9 Judge	157,000.00	157,000.00	8,000.00	8,000.00		
Court at Law #10 Judge	157,000.00	157,000.00	8,000.00	8,000.00		
* Tax Assessor/Collector	108,610.00	110,782.00	8,000.00	8,000.00		
* County Clerk	108,610.00	110,782.00	8,000.00	8,000.00		
* District Clerk	108,610.00	110,782.00	8,000.00	8,000.00		
* County Treasurer	108,610.00	110,782.00	8,000.00	8,000.00		
* County Sheriff	152,054.00	155,095.00	-	-	3,300.00	3,300.00
* Justice of the Peace Judge Pct. 1 PL 1/2	89,116.00	90,898.00	15,000.00	15,000.00		
* Justice of the Peace Judge Pct. 2 PL 1/2	89,116.00	90,898.00	15,000.00	15,000.00		
* Justice of the Peace Judge Pct. 3 PL 1/2	89,116.00	90,898.00	15,000.00	15,000.00		
* Justice of the Peace Judge Pct. 4 PL 1/2	89,116.00	90,898.00	15,000.00	15,000.00		
* Justice of the Peace Judge Pct. 5 PL 1	89,116.00	90,898.00	15,000.00	15,000.00		
* Constable Pct. #1	89,116.00	90,898.00	14,000.00	14,000.00	1,800.00	1,800.00
* Constable Pct. #2	89,116.00	90,898.00	14,000.00	14,000.00	3,000.00	3,000.00
* Constable Pct. #3	89,116.00	90,898.00	14,000.00	14,000.00	4,500.00	4,500.00
* Constable Pct. #4	89,116.00	90,898.00	14,000.00	14,000.00	3,000.00	3,000.00
* Constable Pct. #5	89,116.00	90,898.00	14,000.00	14,000.00	4,200.00	4,200.00
District Court Judges (2)	18,000.00	18,000.00	10,373.00	10,373.00		
Criminal District Attorney (2)	51,617.00	51,617.00	8,000.00	8,000.00		

\* Notice of proposed salary required and opportunity to request a hearing before the Salary Grievance Committee as per Tex. Local Gov't Code Chapter 152.

(1) Other allowances for the Sheriff and/or the Constables are for Education and Professional Certifications in accordance with Hidalgo County Law Enforcement Pay Plan.

(2) The Criminal District Attorney and District Judges salaries are set by the 86th Texas Legislature under Sec. 46.001/0031 and 559.012 Tex. Gov't Code respectively supplemented by the County.

# HIDALGO COUNTY

Department Of Budget & Management

## 2023 Budget Process

Personnel Request Items

As of August 11, 2022

Personnel Action	No. of Positions	Total Request	RECOMMENDED	
			No. of Positions	Est. Cost
New Positions	53	\$ 2,036,834	-	
Salary Increase	2	5,486	-	
Deletions	2	(80,726)	2	(80,726)
Reclassifications	24	129,971	-	
Allowance (Auto Allowance)	5	(5,600)	-	
Change in Funding Source (Dept)	4	267,299	4	267,299
Title Changes	3	-	3	-
<b>Total Salaries:</b>		<b>2,353,264</b>		<b>186,573</b>
Health & Life:		447,117		17,534
Fringe Benefits:		505,952		40,113
<b>Total Est. Cost:</b>		<b>\$ 3,306,333</b>		<b>244,220</b>



# APPENDIX

# HIDALGO COUNTY

Department Of Budget & Management

## GENERAL FUND Adopted Budget Summary Five Year History

	2018	2019	2020	2021	2022
SALARIES	96,669,840	102,901,968	106,503,922	111,404,614	116,636,867
ALLOWANCES	2,901,253	3,429,437	3,273,437	3,343,856	3,466,838
FRINGE BENEFITS	37,293,444	40,193,988	43,204,743	44,843,866	48,625,722
<b>TOTAL SALARIES:</b>	<b>\$ 136,864,537</b>	<b>\$ 146,525,393</b>	<b>\$ 152,982,102</b>	<b>\$ 159,592,336</b>	<b>\$ 168,729,427</b>
PROGRAMS & PRG ADM	41,507,668	42,270,054	42,511,143	45,962,458	48,094,573
DEPTS OPERATING EXP.	22,328,390	24,570,197	24,837,761	24,577,567	31,960,748
<b>TOTAL OPERATING EXP.:</b>	<b>\$ 63,836,058</b>	<b>\$ 66,840,251</b>	<b>\$ 67,348,904</b>	<b>\$ 70,540,025</b>	<b>\$ 80,055,321</b>
<b>TOTAL ADOPTED BUDGET:</b>	<b>\$ 200,700,595</b>	<b>\$ 213,365,644</b>	<b>\$ 220,331,006</b>	<b>\$ 230,132,361</b>	<b>\$ 248,784,748</b>

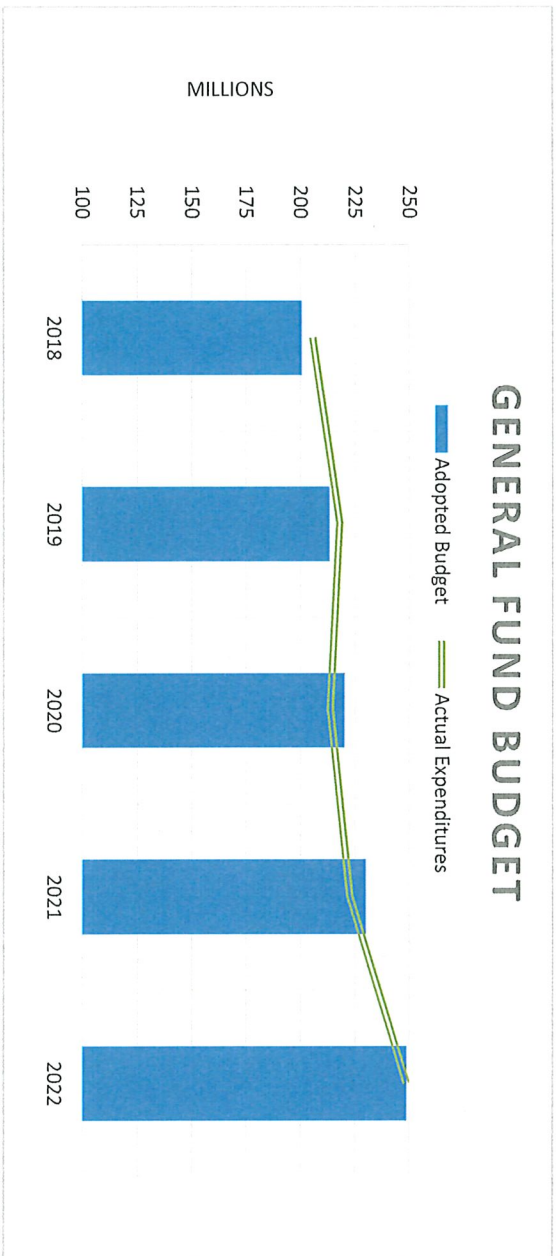
## 2023 BUDGET PROCESS

### GENERAL FUND

Adopted Vs. Actual

Five Year History

Year	Adopted Budget	Actual Expenditures	Variance
2017	194,269,170	196,755,694	2,486,524
2018	200,700,595	205,832,264	5,131,669
2019	213,365,644	218,151,349	4,785,705
2020	220,331,006	213,916,683	(6,414,323)
2021	230,132,361	222,689,363	(7,442,998)
2022	248,784,748	248,784,748	-



# HIDALGO COUNTY

Department Of Budget & Management

## 2023 BUDGET PROCESS

### FUND BALANCE

Projected Vs. Actual  
Five Year History

YEAR	ESTIMATED FUND BALANCE	ACTUAL FUND BALANCE	VARIANCE
2017	27,969,027	36,360,709	8,391,682
2018	38,159,279	34,692,619	(3,466,660)
2019	36,288,497	29,442,241	(6,846,256)
2020	23,616,256	22,861,848	(754,408)
2021	32,228,345	38,192,503	5,964,158

