



2024 BUDGET PROCESS

WORKSHOP #1
August 22, 2023



Department of Budget and Management

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2024 Budget Process

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GENERAL FUND

HIDALGO COUNTY
Department Of Budget & Management

2024 Budget Process

GENERAL FUND

Fiscal Year 2022

Ended December 31, 2022

	Adopted 2022	Actual 2022 ⁽¹⁾	Variance
Revenues:			
Taxes	\$ 208,706,441	\$ 211,602,630	\$ 2,896,189
Licenses & Permits	1,771,000	1,901,010	130,010
Intergovernmental	9,426,000	13,862,830	4,436,830
Charges for Services	16,413,768	19,238,493	2,824,725
Fines & Forfeits	216,000	276,480	60,480
Special Assessments	80,000	169,315	89,315
Interest	366,000	2,504,149	2,138,149
Rents and Royalties	67,200	166,642	99,442
Escheats	-	533,681	533,681
Contributions and Donations	-	55,032	55,032
Miscellaneous	500,000	1,266,364	766,364
Other Financing Sources			-
Transfers In		93,281	93,281
Capital Leases			-
Sale of Capital Assets		67,568	67,568
Total Revenues	\$ 237,546,409	\$ 251,737,475	\$ 14,191,066
Expenditures:			
General Government	\$ 122,199,537	\$ 102,194,939	\$ (20,004,598)
Public Safety	92,895,314	90,132,047	(2,763,267)
Highways and Streets	300,200	517,080	216,880
Sanitation	8,639,519	8,242,699	(396,820)
Health and Welfare	17,680,800	13,547,249	(4,133,551)
Culture-Recreation	4,255,563	4,042,789	(212,774)
Conservation of Natural Resources	1,468,309	1,503,310	35,001
Urban & Economic development	1,345,506	1,469,857	124,351
Debt Service	-	12,250	12,250
Other Financing Uses			-
Transfers Out	-	15,009,444	15,009,444
	\$ 248,784,748	\$ 236,671,664	\$ (12,113,084)
Excess (Deficiency) of Revenues And Other Financing Sources Over (Under)	(11,238,339)	15,065,812	26,304,151
Beginning Fund Balance	72,020,525	66,475,267	-
Prior Period Adjustment		-	-
Beginning Fund Balance Restated	72,020,525	81,541,079	-
Fund Balance			
At End Of Year	\$ 60,782,186	\$ 81,541,079	\$ 20,758,893

2024 Budget Process

GENERAL FUND

Fiscal Year 2023

As of August 7, 2023

	Adopted 2023	Actual 2023 ⁽¹⁾	Estimated 2023 ⁽¹⁾
Revenues:			
Taxes	\$ 232,464,123	\$ 228,910,593	\$ 233,765,922
Licenses & Permits	1,723,000	1,120,291	1,723,000
Intergovernmental	10,612,000	11,477,280	11,477,280
Charges for Services	17,346,768	10,143,876	17,346,768
Fines & Forfeits	225,000	166,232	225,000
Special Assessments	100,000	158,842	158,842
Interest	808,000	4,304,343	4,304,343
Rents and Royalties	71,200	120,080	120,080
Escheats	-		
Contributions and Donations	-		
Miscellaneous	500,000	1,169,507	1,169,507
Other Financing Sources			
Transfers In			
Capital Leases			
Sale of Capital Assets			
Total Revenues	\$ 263,850,091	\$ 257,571,043	\$ 270,290,741
Expenditures:			
General Government	\$ 111,730,777	\$ 66,079,270	\$ 113,278,748
Public Safety	129,137,212	51,955,743	111,333,736
Highways and Streets	300,650	317,011	543,447
Sanitation	8,628,291	4,728,630	8,106,222
Health and Welfare	17,666,172	8,209,953	15,247,055
Culture-Recreation	4,205,732	2,686,973	4,606,239
Conservation of Natural Resources	1,475,110	778,723	1,334,954
Urban & Economic development	2,851,842	740,310	1,374,861
	\$ 275,995,786	\$ 135,496,612	\$ 255,825,262
Excess (Deficiency) of Revenues And Other Financing Sources Over (Under)	(12,145,695)	122,074,432	14,465,479
Beginning Fund Balance	81,115,563	81,115,563	81,115,563
Prior Period Adjustment		-	-
Beginning Fund Balance Restated	81,115,563	81,115,563	81,115,563
Fund Balance			
At End Of Year	\$ 68,969,868	\$ 203,189,995	\$ 95,581,042

HIDALGO **C**OUNTY
Department Of Budget & Management

2024 Budget Process

GENERAL FUND

Base Budget

As of August 22, 2023

REVENUES:

Property Tax Revenue	263,500,000
Other Revenue	36,100,000
Projected Estimated Revenues:	\$ 299,600,000
2023 Adopted Budget:	275,995,786
Budget Increases Recommended:	23,196,505
2024 Recommended Budget:	\$ 299,192,291
Net Surplus / (Short Fall):	\$ 407,709

HIDALGO COUNTY
Department Of Budget & Management

2024 Budget Process
General Fund Budget
Budget Discussion Items
As of August 22, 2023

BUDGET DISCUSSION ITEMS:	<u>2023 Adopted</u>	<u>2024 Requested</u>	<u>Budget Increase</u>	<u>2024 Proposed</u>	<u>2025 Projected</u>
County Wide Buildings Insurance	3,460,500	5,173,148	1,712,648	1,712,648	500,000
Personnel Actions (Approved since FY23 budget adoption)	-	1,493,281	1,493,281	1,493,281	1,000,000
Health Insurance (30% Premium Increase)	22,758,266	29,536,860	6,778,594	6,778,594	3,500,000
Transfer Out (Debt Service)	2,800,000	-	(2,800,000)	(2,800,000)	
Worker's Compensation	-	1,800,000	1,800,000	-	1,800,000
Willacy County Project	19,800,000	19,800,000	-	(2,800,000)	-
Jail Room and Board	7,000,000	12,000,000	5,000,000	-	5,000,000
Disposal	2,477,540	2,747,530	269,990	300,000	-
Countywide Maintenance Plan (Facilities Management)	4,530,331	4,597,781	67,450	500,000	500,000
Fuel (General Fund)	2,379,210	4,690,900	2,311,690	500,000	400,000
Vehicle Replacement Program (Excluding Law Enforcement)	1,700,000	2,200,000	500,000	750,000	500,000
Contingency	1,057,424	2,500,000	1,442,576	1,442,576	1,000,000
Cost of Living 4%	-	5,711,431	5,711,431	5,711,431	4,283,573
Class & Comp Pay Plan (Step Increase)	850,000	1,810,695	960,695	960,695	960,695
Law Enforcement Pay Plan	-	450,000	450,000	450,000	-
Other Operating Expenses	65,052,684	73,261,713	8,209,029	2,000,000	1,000,000
Humane Society	840,000	1,200,000	360,000	360,000	-

HIDALGO COUNTY
Department Of Budget & Management

2024 Budget Process
General Fund Budget
Budget Discussion Items
As of August 22, 2023

BUDGET DISCUSSION ITEMS:	<u>2023 Adopted</u>	<u>2024 Requested</u>	<u>Budget Increase</u>	<u>2024 Proposed</u>	<u>2025 Projected</u>
Ambulance Agreement (Pct.1 & Pct.3)	-	1,680,000	1,680,000	1,680,000	-
R&B Transfer Out (COLA & Step Increases)	-	1,000,000	1,000,000	1,000,000	750,000
Bio Safety Lab/El Paraiso Clinic Personnel	-	1,700,000	1,700,000	850,000	850,000
Juvenile HB3474		1,306,800	1,306,800	653,400	653,400
IT Projects		2,500,000	2,500,000	1,250,000	1,250,000
New Positions	-	795,640	795,640	274,082	-
Other Personnel Adjustments (Salary Increases & Reclass)	-	2,516,571	2,516,571	129,798	-
Total Increases:	\$ 134,705,955	\$ 180,472,350	\$ 45,766,395	\$ 23,196,505	\$ 23,947,668
Projected budget need for 2024:			\$ 321,762,181.00	\$ 299,192,291	\$ 323,139,959
Estimated Revenues:			\$ 299,600,000	\$ 299,600,000	\$ 314,580,000.00
Projected Surplus/ (Short Fall):			\$ (22,162,181)	\$ 407,709	\$ (8,559,959)

HIDALGO COUNTY
Department Of Budget & Management

2024 Budget Process

Fund Balance
As of August 22, 2023

2022 Fund Balance

Nonspendable		\$ 5,691,426
Restricted		11,531,538
Committed		-
Unassigned		37,086,416
Assigned		26,806,183
Subsequent Budget	12,145,695	
1115 Waiver	3,119,051	
New Courthouse	1,430,769	
Flood Control	2,610	
IT Co Wide Infrastructure	1,617,418	
Juvenile Boot Camp Room and Board	523,942	
Jail Repairs	187,000	
Co Wide Administration Buildings	4,300,000	
Co Wide Facilities Management	1,293,856	
Independent Audit	100,800	
Animal Control	85,042	
Jackson Creek Property	2,000,000	

Fund Balance Dec. 31, 2022:

\$ 81,115,563

2023 Estimated Unassigned Fund Balance

Unassigned F/B Jan. 01, 2023		\$ 37,086,416
Projected Excess of Revenue		\$ 6,000,000
Reimbursement Resolution		5,800,000
Projected Unassigned F/B Dec. 31, 2023:		<u><u>\$ 48,886,416</u></u>

% of 2024 Proposed Budget: \$ 299,192,291

16.34%



PERSONNEL

HIDALGO COUNTY
Department Of Budget & Management

2024 Budget Process
Elected Official Salaries

Position	Current Salaries	Proposed 2024 Salaries	Current Auto Allow.	Proposed Auto Allow. 2024	Current Other Allow. ⁽¹⁾	Proposed Other Allow. 2024
* County Judge	126,485.00	131,545.00	8,000.00	15,000.00		
* County Commissioners	108,416.00	112,753.00	8,000.00	15,000.00		
Court at Law #1 Judge	185,000.00	192,400.00	8,000.00	8,000.00		
Court at Law #2 Judge	185,000.00	192,400.00	8,000.00	8,000.00		
Court at Law #3 Judge	171,000.00	178,880.00	8,000.00	8,000.00		
Court at Law #4 Judge	185,000.00	192,400.00	8,000.00	8,000.00		
Court at Law #5 Judge	185,000.00	192,400.00	8,000.00	8,000.00		
Court at Law #6 Judge	185,000.00	192,400.00	8,000.00	8,000.00		
Court at Law #7 Judge	185,000.00	192,400.00	8,000.00	8,000.00		
Court at Law #8 Judge	171,000.00	177,840.00	8,000.00	8,000.00		
Court at Law #9 Judge	157,000.00	163,280.00	8,000.00	8,000.00		
Court at Law #10 Judge	157,000.00	163,280.00	8,000.00	8,000.00		
* Tax Assessor/Collector	110,782.00	115,214.00	8,000.00	8,000.00		
* County Clerk	110,782.00	115,214.00	8,000.00	8,000.00		
* District Clerk	110,782.00	115,214.00	8,000.00	8,000.00		
* County Treasurer	110,782.00	115,214.00	8,000.00	8,000.00		
* County Sheriff	155,095.00	161,299.00	-	-	3,300.00	3,300.00
* Justice of the Peace Judge Pct. 1 PL 1/2	90,898.00	94,534.00	15,000.00	15,000.00		
* Justice of the Peace Judge Pct. 2 PL 1/2	90,898.00	94,534.00	15,000.00	15,000.00		
* Justice of the Peace Judge Pct. 3 PL 1/2	90,898.00	94,534.00	15,000.00	15,000.00		
* Justice of the Peace Judge Pct. 4 PL 1/2	90,898.00	94,534.00	15,000.00	15,000.00		
* Justice of the Peace Judge Pct. 5 PL 1	90,898.00	94,534.00	15,000.00	15,000.00		
* Constable Pct. #1	90,898.00	94,534.00	14,000.00	14,000.00	1,800.00	1,800.00
* Constable Pct. #2	90,898.00	94,534.00	14,000.00	14,000.00	3,000.00	3,000.00
* Constable Pct. #3	90,898.00	94,534.00	14,000.00	14,000.00	4,500.00	4,500.00
* Constable Pct. #4	90,898.00	94,534.00	14,000.00	14,000.00	3,000.00	3,000.00
* Constable Pct. #5	90,898.00	94,534.00	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 659.012 Tex. Gov't Code respectively supplemented by the County.

HIDALGO COUNTY
 Department Of Budget & Management

2024 Budget Process
 GF - Personnel Request Items
 As of August 22, 2023

Personnel Action	No. of Positions	Total Request
New Positions	14	523,836
Deletions	-	-
Reclassifications	4	32,580
Career Ladder	10	47,620
Salary Adjustment	319	1,946,254
Supplemental Pay	2	3,397
Title Changes	-	-
Total Salaries:		2,553,687
Health Insurance:		160,944
Life Insurance:		854
Fringe Benefits:		536,274
Total Est. Cost:		<u><u>\$3,251,759</u></u>



APPENDIX

HIDALGO COUNTY

Department Of Budget & Management

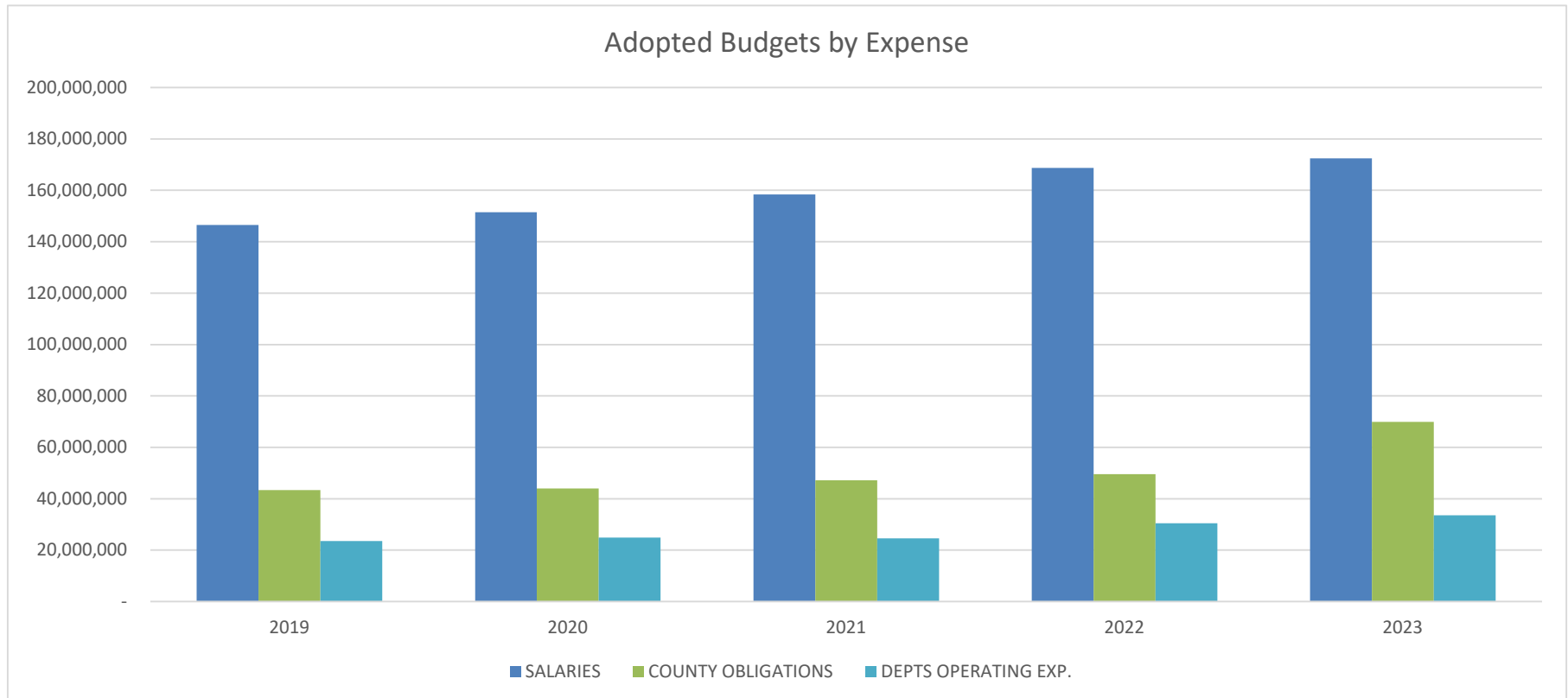
2024 BUDGET PROCESS

GENERAL FUND

Adopted Budget Summary

Five Year History

	2019	2020	2021	2022	2023
SALARIES	146,525,393	151,482,102	158,392,240	168,729,427	172,450,714
COUNTY OBLIGATIONS	43,338,141	44,011,143	47,162,554	49,594,573	69,941,054
DEPTS OPERATING EXP.	23,502,110	24,837,761	24,577,567	30,460,748	33,604,018
TOTAL ADOPTED BUDGET:	\$ 213,365,644	\$ 220,331,006	\$ 230,132,361	\$ 248,784,748	\$ 275,995,786



HIDALGO COUNTY

Department Of Budget & Management

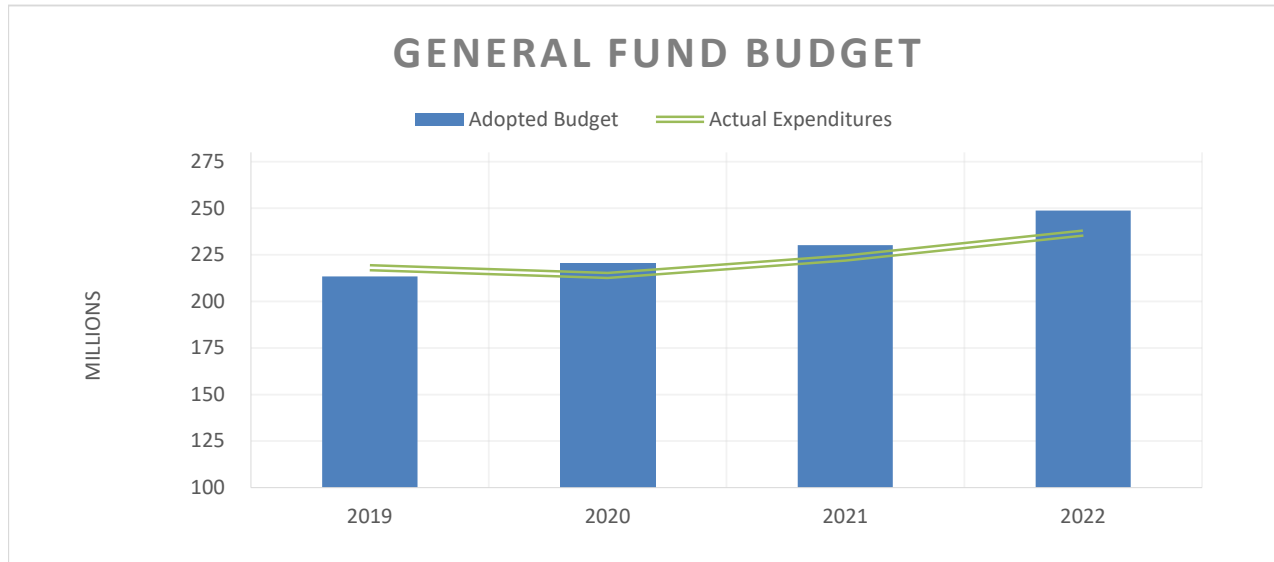
2024 BUDGET PROCESS

GENERAL FUND

Adopted Vs. Actual

Five Year History

Year	Adopted Budget	Actual Expenditures	Variance
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	223,175,753	6,956,608
2022	248,784,748	236,670,634	12,114,114



HIDALGO COUNTY

Department Of Budget & Management

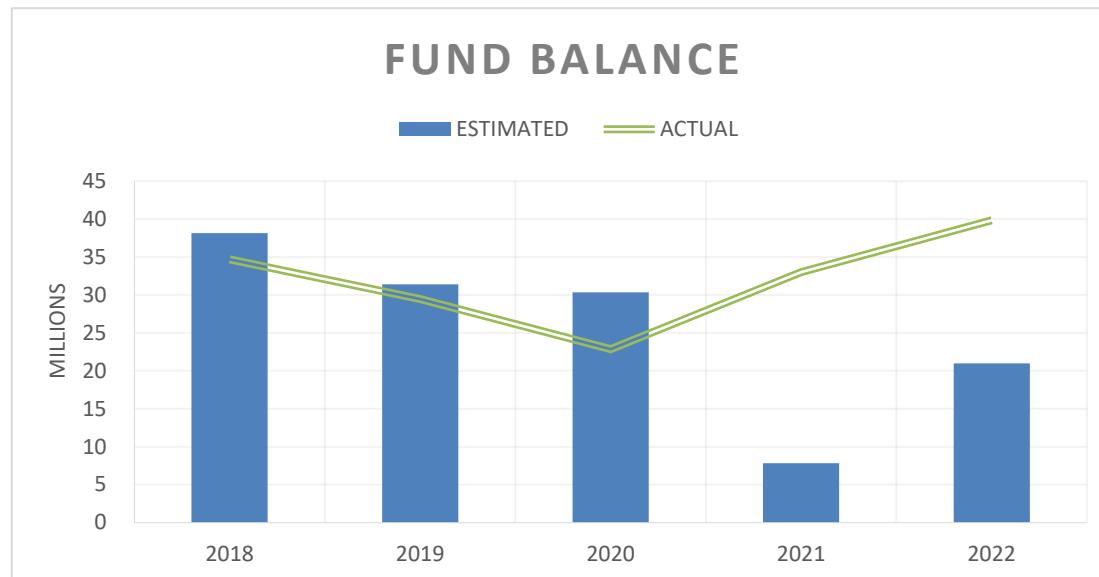
2024 Budget Process

FUND BALANCE

Projected Vs. Actual

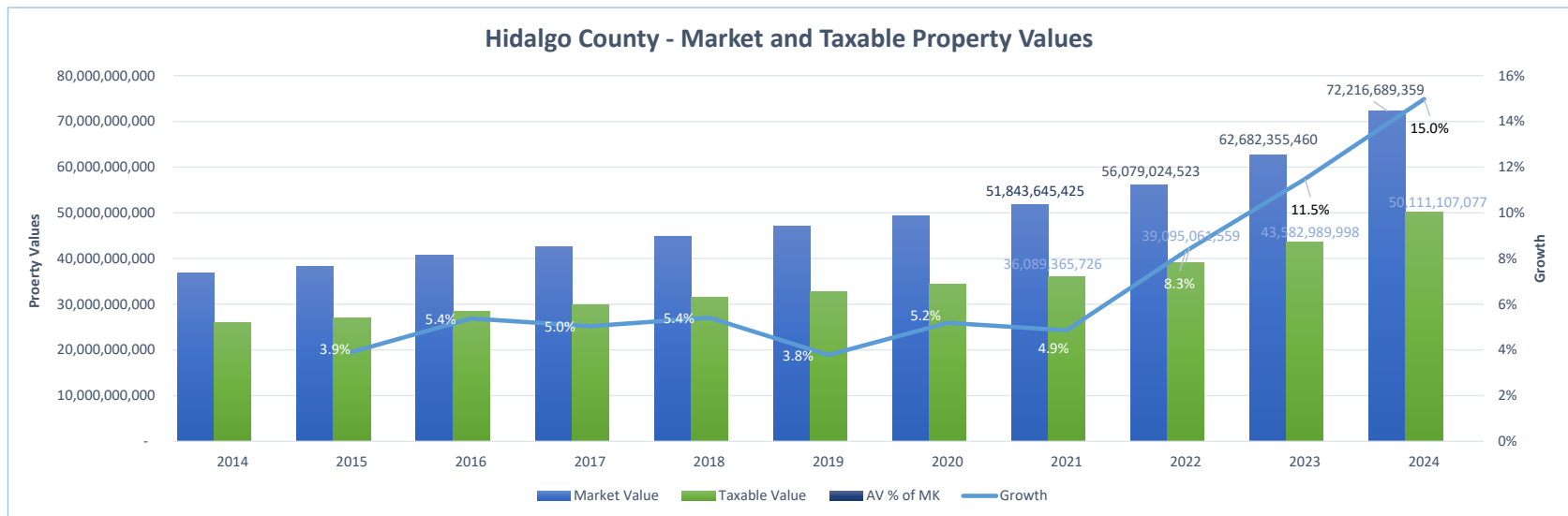
Five Year History

YEAR	ESTIMATED	ACTUAL	ESTIMATED VS ACTUAL
2018	38,159,279	34,692,619	(3,466,660)
2019	31,413,150	29,442,241	(1,970,909)
2020	30,329,333	22,861,848	(7,467,485)
2021	7,853,647	32,997,844	25,144,197
2022	20,990,006	39,840,225	18,850,219



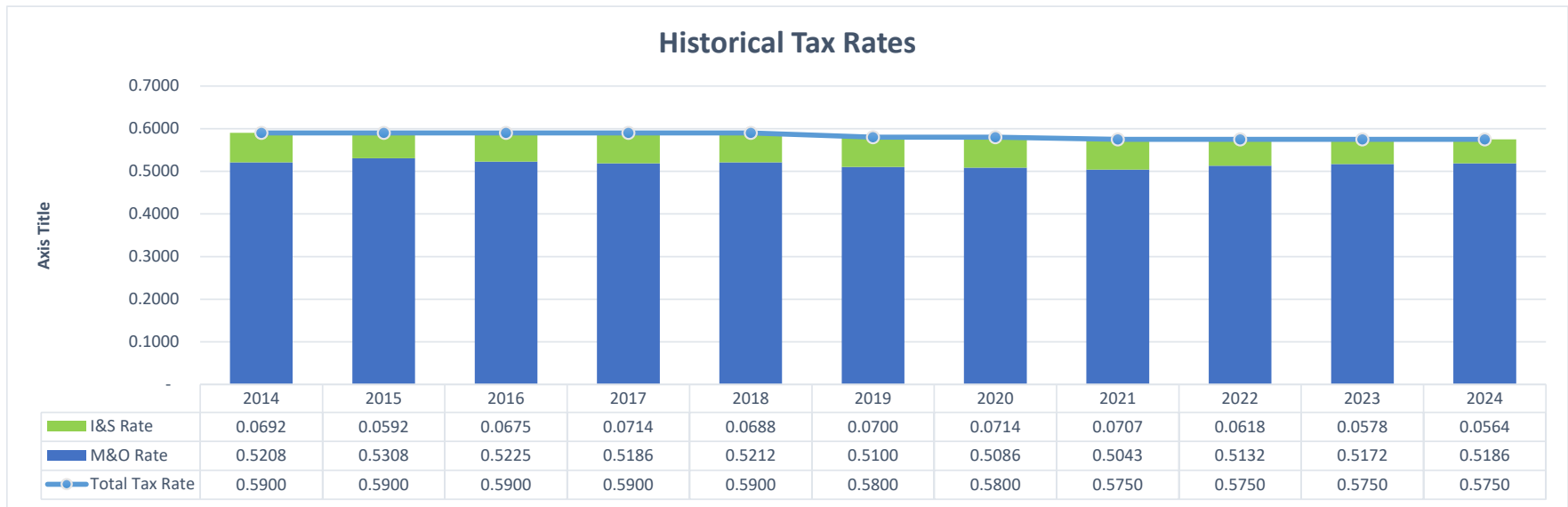
2024 Budget Process
MARKET AND PROPERTY TAXABLE VALUES
Ten Year History

Fiscal Year	Market Value	Productivity Loss	Homestead Cap	Exemptions	Freeze Taxable	Taxable Value	AV % of MK	Growth
2014	36,774,606,581	(3,333,480,224)	(67,607,098)	(5,282,567,835)	(2,083,524,352)	26,007,427,072	71%	
2015	38,171,528,175	(3,398,529,120)	(134,397,471)	(5,493,386,348)	(2,121,170,973)	27,024,044,263	71%	3.9%
2016	40,764,702,582	(3,751,293,665)	(320,662,227)	(5,792,563,301)	(2,424,043,707)	28,476,139,682	70%	5.4%
2017	42,529,617,143	(3,830,879,077)	(182,156,378)	(6,015,970,468)	(2,589,427,150)	29,911,184,070	70%	5.0%
2018	44,922,762,526	(3,815,584,832)	(158,741,848)	(6,679,561,212)	(2,740,514,124)	31,528,360,510	70%	5.4%
2019	47,043,848,333	(4,112,073,512)	(190,483,215)	(7,107,736,893)	(2,913,317,103)	32,720,237,610	70%	3.8%
2020	49,250,849,249	(4,208,612,393)	(190,512,676)	(7,374,914,543)	(3,058,849,265)	34,417,960,372	70%	5.2%
2021	51,843,645,425	(4,194,851,011)	(440,929,252)	(7,521,394,678)	(3,597,104,758)	36,089,365,726	70%	4.9%
2022	56,079,024,523	(4,282,865,200)	(854,243,844)	(7,813,368,951)	(4,033,484,969)	39,095,061,559	70%	8.3%
2023	62,682,355,460	(4,346,132,004)	(1,975,907,270)	(8,153,016,161)	(4,624,310,027)	43,582,989,998	70%	11.5%
2024	72,216,689,359	(4,795,598,541)	(3,143,859,036)	(8,818,219,276)	(5,347,905,429)	50,111,107,077	69%	15.0%



HIDALGO COUNTY
 Department Of Budget & Management

2024 Budget Process
HISTORICAL TAX RATES
 Ten Year History



2024 Budget Process
HISTORICAL LEVIES
Ten Year History

