



# 2025 BUDGET PROCESS

**WORKSHOP #1**  
August 20, 2024

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## 2025 Budget Process

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**HIDALGO COUNTY**  
Department Of Budget & Management

**Budget Status Report**  
GENERAL FUND

**Fiscal Year 2023**

|                            | Original Budget       | Final Budget          | Actual                | %           | Variance               |
|----------------------------|-----------------------|-----------------------|-----------------------|-------------|------------------------|
| <b>Revenues:</b>           |                       |                       |                       |             |                        |
| Taxes                      | \$ 232,464,000        | \$ 232,464,000        | \$ 233,133,000        | 100%        | \$ (669,000)           |
| Licenses and Permits       | 1,723,000             | 1,723,000             | 1,888,000             | 110%        | (165,000)              |
| Intergovernmental          | 10,612,000            | 10,626,000            | 15,001,000            | 141%        | (4,375,000)            |
| Charges for Services       | 17,347,000            | 17,415,000            | 20,033,000            | 115%        | (2,618,000)            |
| Fines and Forfeits         | 225,000               | 225,000               | 287,000               | 128%        | (62,000)               |
| Special Assessments        | 100,000               | 6,235,000             | 6,441,000             | 103%        | (206,000)              |
| Interest                   | 808,000               | 808,000               | 13,129,000            | 1625%       | (12,321,000)           |
| Miscellaneous              | 571,000               | 571,000               | 2,499,000             | 438%        | (1,928,000)            |
| Sale of Capital Assets     | -                     | -                     | 147,000               | 0%          | (147,000)              |
| <b>Total Revenues</b>      | <b>\$ 263,850,000</b> | <b>\$ 270,067,000</b> | <b>\$ 292,558,000</b> | <b>108%</b> | <b>\$ (22,491,000)</b> |
|                            | -                     | -                     | -                     |             |                        |
| <b>Expenditures:</b>       |                       |                       |                       |             |                        |
| General Government         | 113,206,000           | 141,550,000           | 127,876,000           | 90%         | 13,674,000             |
| Public Safety              | 119,356,000           | 109,525,000           | 93,971,000            | 86%         | 15,554,000             |
| Highways and Streets       | 301,000               | 693,000               | 609,000               | 88%         | 84,000                 |
| Sanitation                 | 8,628,000             | 7,879,000             | 7,565,000             | 96%         | 314,000                |
| Health and Welfare         | 17,666,000            | 18,299,000            | 13,115,000            | 72%         | 5,184,000              |
| Culture-Recreation         | 4,206,000             | 4,404,000             | 4,234,000             | 96%         | 170,000                |
| Conservation               | 1,475,000             | 1,633,000             | 1,551,000             | 95%         | 82,000                 |
| Urban-Economic Dev         | 1,377,000             | 1,836,000             | 1,308,000             | 71%         | 528,000                |
| Transfers Out              | 9,781,000             | 14,248,000            | 13,228,000            | 93%         | 1,020,000              |
| <b>Total Expenditures</b>  | <b>\$ 275,996,000</b> | <b>\$ 300,067,000</b> | <b>\$ 263,457,000</b> | <b>88%</b>  | <b>\$ 36,610,000</b>   |
|                            | -                     | -                     | -                     |             |                        |
| <b>Change in Fund Bal.</b> | <b>(12,146,000)</b>   | <b>(30,000,000)</b>   | <b>29,101,000</b>     | <b>-97%</b> | <b>(59,101,000)</b>    |
| <b>Beginning Fund Bal.</b> | <b>80,989,000</b>     | <b>80,989,000</b>     | <b>80,989,000</b>     |             |                        |
| <b>Ending Fund Balance</b> | <b>\$ 68,843,000</b>  | <b>\$ 50,989,000</b>  | <b>\$ 110,090,000</b> |             |                        |

# HIDALGO COUNTY

Department Of Budget & Management

## Budget Status Report

GENERAL FUND

Fiscal Year 2024

|                            | <u>Original Budget</u> | <u>Current Budget</u> | <u>Estimated YE</u>   | <u>%</u>    | <u>Remaining</u>       |
|----------------------------|------------------------|-----------------------|-----------------------|-------------|------------------------|
| <b>Revenues:</b>           |                        |                       |                       |             |                        |
| Taxes                      | \$ 262,943,000         | \$ 262,943,000        | \$ 264,747,000        | 101%        | \$ (1,804,000)         |
| Licenses and Permits       | 1,775,000              | 1,775,000             | 1,728,000             | 97%         | 47,000                 |
| Intergovernmental          | 11,051,000             | 11,056,000            | 13,286,000            | 120%        | (2,230,000)            |
| Charges for Services       | 17,464,000             | 17,464,000            | 16,804,000            | 96%         | 660,000                |
| Fines and Forfeits         | 250,000                | 250,000               | 230,500               | 92%         | 19,500                 |
| Special Assessments        | 160,000                | 160,000               | 245,000               | 153%        | (85,000)               |
| Interest                   | 2,140,000              | 2,140,000             | 12,162,000            | 568%        | (10,022,000)           |
| Miscellaneous              | 605,000                | 607,000               | 1,270,000             | 209%        | (663,000)              |
| Sale of Capital Assets     | -                      | -                     | 2,000                 | 0%          | (2,000)                |
| <b>Total Revenues</b>      | <b>\$ 296,388,000</b>  | <b>\$ 296,395,000</b> | <b>\$ 310,474,500</b> | <b>105%</b> | <b>\$ (14,079,500)</b> |
|                            | -                      | -                     |                       |             |                        |
| <b>Expenditures:</b>       |                        |                       |                       |             |                        |
| General Government         | 123,722,000            | 128,936,000           | 127,438,000           | 99%         | 1,498,000              |
| Public Safety              | 125,638,000            | 124,825,000           | 123,279,000           | 99%         | 1,546,000              |
| Highways and Streets       | 533,000                | 823,000               | 752,000               | 91%         | 71,000                 |
| Sanitation                 | 8,603,000              | 8,453,000             | 8,354,000             | 99%         | 99,000                 |
| Health and Welfare         | 18,324,000             | 20,034,000            | 19,824,000            | 99%         | 210,000                |
| Culture-Recreation         | 4,655,000              | 4,566,000             | 4,390,000             | 96%         | 176,000                |
| Conservation               | 1,879,000              | 1,827,000             | 1,693,000             | 93%         | 134,000                |
| Urban-Economic Dev         | 1,519,000              | 2,116,000             | 1,954,000             | 92%         | 162,000                |
| Transfers Out              | 11,515,000             | 13,838,000            | 13,838,000            | 100%        | -                      |
| <b>Total Expenditures</b>  | <b>\$ 296,388,000</b>  | <b>\$ 305,418,000</b> | <b>\$ 301,522,000</b> | <b>99%</b>  | <b>\$ 3,896,000</b>    |
| <b>Change in Fund Bal.</b> | <b>\$ -</b>            | <b>\$ (9,023,000)</b> | <b>\$ 8,952,500</b>   |             | <b>\$ (17,975,500)</b> |
| <b>Beginning Fund Bal.</b> | <b>\$ 110,089,000</b>  | <b>\$ 110,089,000</b> | <b>\$ 110,089,000</b> |             |                        |
| <b>Ending Fund Balance</b> | <b>\$ 110,089,000</b>  | <b>\$ 101,066,000</b> | <b>\$ 119,042,000</b> |             |                        |

(1) Rounded to nearest \$1,000

(2) Estimated (unaudited) - as of 08/05/24

**HIDALGO COUNTY**  
Department Of Budget & Management

**2025 Budget Process**

**GENERAL FUND**

Base Budget

As of August 20, 2024

**REVENUES:**

|                           |                       |
|---------------------------|-----------------------|
| Property Tax Revenue      | 278,720,000           |
| Interest                  | 10,000,000            |
| Other Revenue             | 32,557,000            |
| <b>Estimated Revenues</b> | <b>\$ 321,277,000</b> |

**EXPENDITURES:**

|                               |                       |
|-------------------------------|-----------------------|
| 2024 Adopted "Base" Budget    | 296,388,000           |
| Budget Increases Recommended  | 24,889,000            |
| <b>Estimated Expenditures</b> | <b>\$ 321,277,000</b> |

|  |             |
|--|-------------|
| <b>Projected Net Surplus / (Short Fall):</b> | <b>\$ -</b> |
|--|-------------|

# HIDALGO COUNTY

Department Of Budget & Management

## 2025 Budget Process General Fund Budget

### Budget Discussion Items

As of August 20, 2024

| <b>BUDGET DISCUSSION ITEMS:</b>                               | <u>2024 Adopted</u> | <u>2025 Requested</u> | <u>Budget Increase</u> | <u>2025 Proposed Increase</u> |
|---|---------------------|-----------------------|------------------------|-------------------------------|
| Personnel Actions<br>(Approved since FY24 budget adoption)    | -                   | 1,541,561             | 1,541,561              | 1,541,561                     |
| Fund 2201 & 2202<br>Reclass of Salaries                       | -                   | 1,031,533             | 1,031,533              | 1,031,533                     |
| Da's Pay Plan   | -                   | 1,400,000             | 1,400,000              | 1,400,000                     |
| Class & Comp Pay Plan<br>(Step Increase)                      | 750,000             | 1,289,092             | 539,092                | 539,092                       |
| Cost of Linving 5%  | -                   | 7,313,372             | 7,313,372              | 7,313,372                     |
| New Positions (35)  | -                   | 2,131,238             | 2,131,238              |                               |
| Other Personnel Adjustments<br>(Salary Increases & Reclass)   | -                   | 266,826               | 266,826                |                               |
| <b>Total Salaries Request:</b>                                | <b>\$ 750,000</b>   | <b>\$ 14,973,623</b>  | <b>\$ 14,223,623</b>   | <b>\$ 11,825,558</b>          |
| Appraising Fees   | 2,500,000           | 4,000,000             | 1,500,000              | 1,500,000                     |
| County Wide Buildings Insurance                               | 5,012,648           | 6,000,000             | 987,352                | 987,352                       |
| Aid to Non Governmental<br>(Tropical TX MHMR/Historical Comm) | 1,435,000           | 1,675,000             | 240,000                | 240,000                       |
| Countywide Maintenance Plan<br>(Facilities Management)        | 1,500,000           | 2,000,000             | 500,000                | 500,000                       |
| Vehicle Replacement Program<br>(Excluding Law Enforcement)    | 2,450,000           | 3,000,000             | 550,000                | 550,000                       |
| Jail Room and Board   | 7,000,000           | 12,000,000            | 5,000,000              | (2,000,000)                   |
| Fuel<br>(General Fund)  | 2,766,587           | 4,301,961             | 1,535,374              | 138,329.35                    |
| Postage   | 691,105             | 986,780               | 295,675                | 308,895                       |
| Co Wide Security Services                                     | 250,000             | 600,000               | 350,000                | 350,000                       |
| Repair and Maintenance<br>(Excluding CoWide Facilities Mgmt.) | 1,444,520           | 2,380,855             | 936,335                | 454,363                       |
| R&B Transfer Out<br>(COLA & Step Increases)                   | 9,677,168           | 10,677,168            | 1,000,000              | 1,000,000                     |

# HIDALGO COUNTY

Department Of Budget & Management

## 2025 Budget Process General Fund Budget

Budget Discussion Items

As of August 20, 2024

| <b>BUDGET DISCUSSION ITEMS:</b>         | <u>2024 Adopted</u>   | <u>2025 Requested</u> | <u>Budget Increase</u>   | <u>2025 Proposed Increase</u> |
|---|-----------------------|-----------------------|--------------------------|-------------------------------|
| Contingency                             | 654,200               | 654,200               | -                        | 3,978,130                     |
| Other Operating Expenses                | 76,904,586            | 92,215,288            | 15,310,702               | 5,056,373                     |
| <b>Total Operating Request:</b>         | <b>\$ 112,285,814</b> | <b>\$ 140,491,251</b> | <b>\$ 28,205,437</b>     | <b>\$ 13,063,442</b>          |
| <b>Projected budget need for 2025:</b>  |                       |                       | <b>\$ 324,593,437.27</b> | <b>\$ 321,277,000</b>         |
| <b>Estimated Revenues:</b>              |                       |                       | <b>\$ 321,277,000</b>    | <b>\$ 321,277,000</b>         |
| <b>Projected Surplus/ (Short Fall):</b> |                       |                       | <b>\$ (3,316,437)</b>    | <b>\$ (0)</b>                 |

# HIDALGO COUNTY

Department Of Budget & Management

## 2025 Budget Process

GF - Personnel Request Items

As of August 20, 2024

| Personnel Action             | No. of Positions | Total Request                    |
|------------------------------|------------------|----------------------------------|
| New Positions                | 35               | 1,475,798                        |
| Deletions                    | 1                | (39,833)                         |
| Reclassifications (Regrades) | 56               | 179,523                          |
| Career Ladder                | -                | -                                |
| Salary Adjustment            | -                | -                                |
| Supplemental Pay             | 20               | 36,000                           |
| Title Changes                | -                | -                                |
| <b>Total Salaries:</b>       |                  | <b>1,651,488</b>                 |
| Health Insurance:            |                  | 371,280                          |
| Life Insurance:              |                  | 1,966                            |
| Fringe Benefits:             |                  | 363,327                          |
| <b>Total Est. Cost:</b>      |                  | <b><u><u>\$2,388,061</u></u></b> |