

2013

BUDGET WORKSHOP #7



September 10, 2012



Workshop #7 Key Discussion Items:

- Cost of Living
- Options to Balance the Budget

Table of Contents

2013 BUDGET PROCESS WORKSHOP #7

General Fund – Financing Options.....	1
General Fund - Options to Balance the Budget.....	2
General Fund – Vacancy Report by Function.....	3
General Fund – 1% Budget Reduction.....	10
Aid to Non- Gov’t and Gov’t Agencies Analysis.....	11
UPL Contribution Analysis.....	12
General Fund – Reduction in Force.....	13
Road & Bridge – Reduction in Force.....	14
General Fund – Cost of Living Adjustment Analysis.....	15
General Fund – Budget Issues/Challenges.....	16
General Fund – Revenue Analysis.....	17
General Fund – Salary Sweep History.....	18
General Fund – Adjusted Budget vs Actual Expenditures.....	19

HIDALGO COUNTY
Department Of Budget & Management

2013 BUDGET PROCESS
General Fund - Financing Options
As of September 10, 2012

2012 Adopted Budget	\$ 166,749,693
2012 Budget Adjustments	<u>4,193,206</u>
2012 Proposed Budget	\$ 170,942,899
 Estimated Revenues	 \$ 161,349,082
 2013 Budget Shortfall	 \$ (9,593,817)

OTHER BUDGET CONSIDERATIONS:

	Option A		Option B		Option C		Option D	
COLA	4,452,635	4.7% (Effective Jan 1st)	3,339,476	4.7% (Effective April 1st)	3,789,477	4% (Effective Jan 1st)	2,842,108	3% (Effective Jan 1st)
JP Salary Alignment	25,612		25,612		25,612		25,612	
New County Court at Law No. 8	400,000		400,000		400,000		400,000	
Workers Comp	<u>300,000</u>		<u>300,000</u>		<u>300,000</u>		<u>300,000</u>	
2013 Budget Increases:	5,178,247		4,065,088		4,515,089		3,567,720	
 Adjusted 2013 Budget Shortfall	 (14,772,064)		 (13,658,905)		 (14,108,906)		 (13,161,537)	
 Estimated Fund Balance December 31, 2012	 35,003,525		 35,003,525		 35,003,525		 35,003,525	
Fund Balance Appropriation	(14,772,064)		(13,658,905)		(14,108,906)		(13,161,537)	
Estimated Fund Balance as of Jan. 1, 2013	20,231,461		21,344,619		20,894,619		21,841,988	
	11.49%		12.20%		11.91%		12.52%	
Non-Fund Balance Drawdown ⁽²⁾	9,100,000		9,100,000		9,100,000		9,100,000	
Actual Fund Balance (Reduction)/Increase	(5,672,064)		(4,558,905)		(5,008,906)		(4,061,537)	
 Projected Fund Balance as of Dec. 31, 2013	 29,331,461		 30,444,619		 29,994,619		 30,941,988	
	16.65%		17.40%		17.10%		17.73%	

(2) Noncertified Anticipated Revenues of \$2.6M and Expected Lapse Expenditures of \$3.5M , Salary Sweep \$3M

HIDALGO COUNTY

Department Of Budget & Management

2013 BUDGET PROCESS

General Fund - Options to Balance the Budget

Deletion of Vacant Positions	\$	3,699,969
90 Day Rolling Hiring Freeze	\$	924,992
Across The Board Budget Cuts - 1.0% Reduction	\$	1,631,730
Travel Freeze (2013 Budget)	\$	301,422
Aid to Other Agencies - 25% Phase out reduction	\$	162,500
UPL Contribution Reduction	\$	250,000
Delay COLA (Effective April 1, 2013)	\$	1,113,159
Delay Opening of Sheriff Substation until 3rd quarter	\$	806,654
Reduce COLA to 3.0%	\$	1,610,527
Reduce Transfer Out to R&B - 10%	\$	751,750
Raise Taxes - (.57%)	\$	1,400,000
	\$	12,652,703
General Fund - Reduction in Force - 4% over 2 years	\$	3,738,620
Road & Bridge - Reduction in Force - 4% over 2 years	\$	649,838
	\$	4,388,458
Freeze all Personnel Related agenda action after Adoption of 2013 Budget	\$	1,500,000

Hidalgo **C**ounty
Department of Budget & Management

2013 BUDGET PROCESS
General Fund Vacancy Report
By Function

Function Name	Function No.	No of Positions	Budgeted Salary
ELECTED OFFICIAL DEPARTMENTS			
JUDICIAL	412	7	375,435
EXECUTIVE	413	2	56,653
FINANCIAL ADMINISTRATION	415	7	222,640
LAW ENFORCEMENT	421	13	535,036
CORRECTIONS	423	19	634,435
SANITATION	432	12	347,716
PARKS	452	3	94,672
			\$ 2,266,587
OTHER COUNTY DEPARTMENTS			
EXECUTIVE	413	1	31,815
ELECTIONS	414	3	106,033
FINANCIAL ADMINISTRATION	415	9	300,886
OTHER	419	5	118,534
LAW ENFORCEMENT	421	1	25,839
EMERGENCY SVCS & FIRE DEPT	422	1	39,707
CORRECTIONS	423	17	570,867
HEALTH	441	2	57,469
WELFARE	444	7	182,232
			\$ 1,433,382
		Total Salaries:	<u>\$3,699,969.00</u>
	Elected Official Depts:		63
	Other County Depts:		46
	Total No. of Vacant Positions:		109

HIDALGO COUNTY

Department Of Budget & Management

2013 BUDGET PROCESS

General Fund

1% Budget Reduction

Account Number	Department Name	2012 Adopted Budget	1% Budget Reduction	2012 Operating Budget	2013 Proposed Operating Budget
11100412000010010	92ND DC	\$ 383,600	\$ 3,836	\$ 34,988	\$ 31,152
11100412000020010	93RD DC	\$ 383,600	\$ 3,836	\$ 53,689	\$ 49,853
11100412000030010	139TH DC	\$ 383,600	\$ 3,836	\$ 49,774	\$ 45,938
11100412000040010	206TH DC	\$ 383,600	\$ 3,836	\$ 39,714	\$ 35,878
11100412000050010	275TH DC	\$ 383,600	\$ 3,836	\$ 37,644	\$ 33,808
11100412000060010	332ND DC	\$ 383,600	\$ 3,836	\$ 46,662	\$ 42,826
11100412000070010	370TH DC	\$ 383,600	\$ 3,836	\$ 28,061	\$ 24,225
11100412000080010	389TH DC	\$ 383,600	\$ 3,836	\$ 33,985	\$ 30,149
11100412000090010	398TH DC	\$ 386,600	\$ 3,866	\$ 45,284	\$ 41,418
11100412000090030	INDIGENT DEFENSE	\$ 401,597	\$ 4,016	\$ 19,076	\$ 15,060
11100412000100010	430TH DC	\$ 383,600	\$ 3,836	\$ 52,820	\$ 48,984
11100412000110010	449TH DC	\$ 383,600	\$ 3,836	\$ 49,641	\$ 45,805
11100412000210010	CCL#1	\$ 498,505	\$ 4,985	\$ 15,205	\$ 10,220
11100412000220010	CCL#2	\$ 498,505	\$ 4,985	\$ 27,160	\$ 22,175
11100412000230010	CCL#3 - PROBATE COURT	\$ 596,505	\$ 5,965	\$ 18,384	\$ 12,419
11100412000240010	CCL#4	\$ 498,505	\$ 4,985	\$ 13,690	\$ 8,705
11100412000250010	CCL#5	\$ 498,505	\$ 4,985	\$ 38,778	\$ 33,793
11100412000260010	CCL#6	\$ 498,505	\$ 4,985	\$ 31,108	\$ 26,123
11100412000270010	CCL#7	\$ 498,505	\$ 4,985	\$ 498,505	\$ 493,520
11100412000280010	CCL#8	\$ 300,000	\$ 3,000	\$ 300,000	\$ 297,000
11100412000310010	MASTER COURT *	\$ 115,031	\$ -	\$ -	\$ -
11100412000320010	MASTER CRT II	\$ 121,377	\$ 1,214	\$ 6,700	\$ 5,486
11100412000400010	CRT OF CIV APP	\$ 3,738	\$ 37	\$ 3,738	\$ 3,700

HIDALGO COUNTY

Department Of Budget & Management

2013 BUDGET PROCESS

General Fund

1% Budget Reduction

Account Number	Department Name	2012 Adopted Budget	1% Budget Reduction	2012 Operating Budget	2013 Proposed Operating Budget
11100412000450010	AUXILIARY COURT	\$ 281,270	\$ 2,813	\$ 6,601	\$ 3,788
11100412000550010	CHILD PROTECTIVE COURT	\$ 350	\$ 4	\$ 350	\$ 347
11100412000610010	JP PCT 1/PL 1	\$ 306,877	\$ 3,069	\$ 9,110	\$ 6,041
11100412000620010	JP PCT 1/PL 2	\$ 308,562	\$ 3,086	\$ 11,928	\$ 8,842
11100412000630010	JP PCT 2/PL 1	\$ 281,465	\$ 2,815	\$ 13,025	\$ 10,210
11100412000640010	JP PCT 2/PL 2	\$ 303,015	\$ 3,030	\$ 31,601	\$ 28,571
11100412000650010	JP PCT 3/PL 1	\$ 316,597	\$ 3,166	\$ 17,250	\$ 14,084
11100412000660010	JP PCT 3/PL 2	\$ 343,567	\$ 3,436	\$ 15,300	\$ 11,864
11100412000670010	JP PCT 4/PL 1	\$ 372,152	\$ 3,722	\$ 8,740	\$ 5,018
11100412000680010	JP PCT 4/PL 2	\$ 602,330	\$ 6,023	\$ 13,411	\$ 7,388
11100412000690010	JP PCT 5/PL 1 *	\$ 275,620	\$ -	\$ -	\$ -
11100412000800020	CRIM DA	\$ 6,108,388	\$ 61,084	\$ 292,247	\$ 231,163
11100412000900010	DIST CLERK	\$ 3,094,924	\$ 30,949	\$ 337,765	\$ 306,815
11100412001150130	5TH ADM JUDICIAL REGION	\$ 90,000	\$ 900	\$ 90,000	\$ 89,100
11100412001150140	VISITING JUDGES	\$ 92,150	\$ 922	\$ 92,150	\$ 91,229
11100412001250290	DOMESTIC RELATIONS *	\$ 38,962	\$ -	\$ -	\$ -
11100412200800010	GRAND JURY	\$ 49,979	\$ 500	\$ 49,979	\$ 49,479
11100412201150150	JURY FEES	\$ 950,000	\$ 9,500	\$ 950,000	\$ 940,500
11100412300850030	PUBLIC DEFENDER	\$ 724,856	\$ 7,249	\$ 23,950	\$ 16,701
11100412301150160	PUBLIC DEFENSE	\$ 4,758,958	\$ 47,590	\$ 4,758,958	\$ 4,711,368
11100412301150830	CHILD WELFARE DEFENSE	\$ 1,810,497	\$ 18,105	\$ 1,810,497	\$ 1,792,392
11100412301150840	OTHER PUBLIC DEFENSE	\$ 411,598	\$ 4,116	\$ 411,598	\$ 407,482
11100413001100060	CO JUDGE	\$ 1,119,563	\$ 11,196	\$ 65,000	\$ 53,804

HIDALGO COUNTY

Department Of Budget & Management

2013 BUDGET PROCESS

General Fund

1% Budget Reduction

Account Number	Department Name	2012 Adopted Budget	1% Budget Reduction	2012 Operating Budget	2013 Proposed Operating Budget
11100413001250010	EXECUTIVE OFFICE	\$ 785,679	\$ 7,857	\$ 17,971	\$ 10,114
11100413301250040	CO COMM	\$ 876,611	\$ 8,766	\$ 90,476	\$ 81,710
11100414001300010	ELECTIONS	\$ 2,198,353	\$ 21,984	\$ 569,464	\$ 547,480
11100415000000000	APPRAISING FEES	\$ 1,600,000	\$ -	\$ 1,600,000	\$ 1,600,000
11100415001150020	CO WIDE ADM	\$ 2,295,643	\$ 22,956	\$ 2,295,643	\$ 2,272,687
11100415001500020	BAIL BOND BOARD	\$ 5,000	\$ 50	\$ 5,000	\$ 4,950
11100415002000010	INFO TECH	\$ 1,463,277	\$ 14,633	\$ 54,341	\$ 39,708
11100415002000020	IT COUNTYWIDE	\$ 853,784	\$ 8,538	\$ 853,784	\$ 845,246
11100415131250050	INDEPENDENT AUDIT	\$ 145,000	\$ 1,450	\$ 145,000	\$ 143,550
11100415141150010	BUDGET & MANAGEMENT	\$ 1,313,035	\$ 13,130	\$ 62,768	\$ 49,637
11100415151400010	TAX OFF	\$ 6,241,197	\$ 62,412	\$ 788,388	\$ 725,976
11100415151400020	TAX OFF LOCK BOX SRV	\$ 40,000	\$ 400	\$ 40,000	\$ 39,600
11100415161500010	CO TREASURER	\$ 795,080	\$ 7,951	\$ 62,111	\$ 54,160
11100415181600010	PURCHASING	\$ 1,678,786	\$ 16,788	\$ 135,055	\$ 118,267
11100415191150200	ARBITRAGE CALC	\$ 6,500	\$ 65	\$ 6,500	\$ 6,435
11100415211700010	CO AUDITOR	\$ 2,727,852	\$ 27,279	\$ 153,350	\$ 126,071
11100415301250060	GENERAL LITIGATION	\$ 1,746,077	\$ 17,461	\$ 1,746,077	\$ 1,728,616
11100415401800010	CO CLERK	\$ 2,924,308	\$ 29,243	\$ 219,926	\$ 190,683
11100415401800020	CO CLERK RECORD ARCHIVE	\$ 550,000	\$ 5,500	\$ 141,122	\$ 135,622
11100415501900010	CIVIL SERVICE	\$ 28,712	\$ 287	\$ 28,712	\$ 28,425
11100415501900020	HUMAN RESOURCES	\$ 600,651	\$ 6,007	\$ 44,082	\$ 38,076
11100419001250070	LRGVDC	\$ 39,000	\$ 390	\$ 39,000	\$ 38,610
11100419001250080	TAC	\$ 2,500	\$ 25	\$ 2,500	\$ 2,475

HIDALGO COUNTY

Department Of Budget & Management

2013 BUDGET PROCESS

General Fund
1% Budget Reduction

Account Number	Department Name	2012 Adopted Budget	1% Budget Reduction	2012 Operating Budget	2013 Proposed Operating Budget
11100419001250090	INSURANCE	\$ 1,685,000	\$ 16,850	\$ 1,685,000	\$ 1,668,150
11100419102100010	PLANNING	\$ 1,016,693	\$ 10,167	\$ 48,442	\$ 38,275
11100419402200010	FACILITIES MANAGEMENT	\$ 5,362,103	\$ 53,621	\$ 1,753,207	\$ 1,699,586
11100419501250030	SAFETY	\$ 818,120	\$ 8,181	\$ 113,550	\$ 105,369
11100419601250100	MAILING SERVICES	\$ 50,000	\$ 500	\$ 50,000	\$ 49,500
11100421000800030	AUTOPSIES	\$ 753,046	\$ 7,530	\$ 650,000	\$ 642,470
11100421001150110	CO WIDE LAW ENF	\$ 55,000	\$ 550	\$ 55,000	\$ 54,450
11100421001250110	TX DPS	\$ 226,777	\$ 2,268	\$ 42,365	\$ 40,097
11100421001250120	TX ALCOHOLIC BEVERAGE COMM	\$ 2,910	\$ 29	\$ 2,910	\$ 2,881
11100421001250130	DPS LICENSE & WEIGHT	\$ 1,164	\$ 12	\$ 1,164	\$ 1,152
11100421002800010	SHERIFF	\$ 20,889,969	\$ 208,900	\$ 3,496,362	\$ 3,287,462
11100421002800830	CO WIDE COMM SYSTEM	\$ 335,000	\$ 3,350	\$ 335,000	\$ 331,650
11100421002910010	CONSTABLE PCT.1	\$ 804,021	\$ 8,040	\$ 88,035	\$ 79,995
11100421002920010	CONSTABLE PCT.2	\$ 496,677	\$ 4,967	\$ 43,640	\$ 38,673
11100421002930010	CONSTABLE PCT.3	\$ 1,067,971	\$ 10,680	\$ 122,850	\$ 112,170
11100421002940010	CONSTABLE PCT.4	\$ 1,030,708	\$ 10,307	\$ 92,170	\$ 81,863
11100421002950010	CONSTABLE PCT.5	\$ 495,024	\$ 4,950	\$ 40,525	\$ 35,575
11100421531230410	RURAL AMBULANCE	\$ 26,379	\$ 264	\$ 26,379	\$ 26,115
11100422103000010	FIRE MARSHAL	\$ 677,003	\$ 6,770	\$ 306,580	\$ 299,810
11100422203000020	EMERG SRVS-ALAMO FD	\$ 96,000	\$ -	\$ 96,000	\$ 96,000
11100422203000030	EMERG SRVS-ALTON FD	\$ 150,000	\$ -	\$ 150,000	\$ 150,000
11100422203000040	EMERG SRVS-DONNA FD	\$ 72,000	\$ -	\$ 72,000	\$ 72,000

HIDALGO COUNTY

Department Of Budget & Management

2013 BUDGET PROCESS

General Fund

1% Budget Reduction

Account Number	Department Name	2012 Adopted Budget	1% Budget Reduction	2012 Operating Budget	2013 Proposed Operating Budget
11100422203000050	EMERG SRVS-EDCOUCH FD	\$ 26,880	\$ -	\$ 26,880	\$ 26,880
11100422203000060	EMERG SRVS-EDINBURG FD	\$ 180,000	\$ -	\$ 180,000	\$ 180,000
11100422203000070	EMERG SRVS-ELSA FD	\$ 88,000	\$ -	\$ 88,000	\$ 88,000
11100422203000080	EMERG SRVS-HIDALGO FD	\$ 4,320	\$ -	\$ 4,320	\$ 4,320
11100422203000090	EMERG SRVS-LA JOYA FD	\$ 60,000	\$ -	\$ 60,000	\$ 60,000
11100422203000100	EMERG SRVS-LA VILLA FD	\$ 30,000	\$ -	\$ 30,000	\$ 30,000
11100422203000110	EMERG SRVS-LINN-SAN MANUEL FD	\$ 71,500	\$ -	\$ 71,500	\$ 71,500
11100422203000120	EMERG SRVS-MCALLEN FD	\$ 18,000	\$ -	\$ 18,000	\$ 18,000
11100422203000130	EMERG SRVS-MERCEDES FD	\$ 60,000	\$ -	\$ 60,000	\$ 60,000
11100422203000140	EMERG SRVS-MISSION FD	\$ 77,000	\$ -	\$ 77,000	\$ 77,000
11100422203000150	EMERG SRVS-MONTE ALTO FD	\$ 66,000	\$ -	\$ 66,000	\$ 66,000
11100422203000160	EMERG SRVS-PALMVIEW FD	\$ 126,500	\$ -	\$ 126,500	\$ 126,500
11100422203000170	EMERG SRVS-PHARR FD	\$ 11,000	\$ -	\$ 11,000	\$ 11,000
11100422203000180	EMERG SRVS-SAN JUAN FD	\$ 22,000	\$ -	\$ 22,000	\$ 22,000
11100422203000190	EMERG SRVS-WESLACO FD	\$ 104,500	\$ -	\$ 104,500	\$ 104,500
11100422203000260	EMERG SRVS-SULLIVAN FD	\$ 10,000	\$ -	\$ 10,000	\$ 10,000
11100423003200010	ADULT PROB	\$ 90,938	\$ 909	\$ 90,938	\$ 90,029
11100423212800020	JAIL	\$ 23,143,353	\$ 231,434	\$ 5,113,950	\$ 4,882,516
11100423323300010	JUV DET HM	\$ 4,453,734	\$ 44,537	\$ 489,526	\$ 444,988
11100423603300020	JUV PROB	\$ 4,684,939	\$ 46,849	\$ 2,307,730	\$ 2,260,881
11100429001100750	EMERGENCY MGMT	\$ 371,355	\$ 3,714	\$ 57,030	\$ 53,316
11100429301250140	TRAFFIC ENGINEERING	\$ 85,000	\$ 850	\$ 85,000	\$ 84,150

HIDALGO COUNTY

Department Of Budget & Management

2013 BUDGET PROCESS

General Fund

1% Budget Reduction

Account Number	Department Name	2012 Adopted Budget	1% Budget Reduction	2012 Operating Budget	2013 Proposed Operating Budget
11100432001210010	PCT.1 SANITATION	\$ 1,038,087	\$ 10,381	\$ 372,776	\$ 362,395
11100432001220010	PCT.2 SANITATION	\$ 990,952	\$ 9,910	\$ 235,125	\$ 225,216
11100432001230010	PCT.3 SANITATION	\$ 1,920,100	\$ 19,201	\$ 707,560	\$ 688,359
11100432001240010	PCT.4 SANITATION	\$ 814,785	\$ 8,148	\$ 329,515	\$ 321,367
11100441003400010	HEALTH ADM	\$ 1,960,869	\$ 19,609	\$ 278,164	\$ 258,556
11100441003400030	HEALTH CLINICS	\$ 4,358,257	\$ 43,583	\$ 560,251	\$ 516,668
11100441003500030	WIC INELIGIBLE COSTS	\$ 2,000	\$ 20	\$ 2,000	\$ 1,980
11100444001250150	EASTER SEALS RGV	\$ 18,000	\$ 180	\$ 18,000	\$ 17,820
11100444001250160	TROPICAL TX CENTER MHMR	\$ 702,338	\$ 7,023	\$ 702,338	\$ 695,315
11100444001250170	MENTAL HEALTH	\$ 38,800	\$ 388	\$ 38,800	\$ 38,412
11100444001250180	AMIGOS DEL VALLE	\$ 5,000	\$ 50	\$ 5,000	\$ 4,950
11100444002400010	HUMAN SERVICES	\$ 1,351,871	\$ 13,519	\$ 135,816	\$ 122,297
11100444002400020	PAUPER BURIAL	\$ 106,700	\$ 1,067	\$ 106,700	\$ 105,633
11100444002400040	UPL	\$ 8,250,000	\$ 82,500	\$ 8,250,000	\$ 8,167,500
11100444003600010	CHILD WELFARE	\$ 118,931	\$ 1,189	\$ 10,947	\$ 9,758
11100444003700010	VETERAN'S SRV	\$ 243,807	\$ 2,438	\$ 11,288	\$ 8,850
11100444201250190	CHILD ADVOCACY CTR	\$ 48,500	\$ 485	\$ 48,500	\$ 48,015
11100451101250200	HISTORICAL COMM	\$ 6,887	\$ 69	\$ 6,887	\$ 6,818
11100451321250210	HISTORICAL MUSEUM	\$ 360,000	\$ 3,600	\$ 360,000	\$ 356,400
11100451321250220	DONNA MUSEUM	\$ 40,000	\$ 400	\$ 40,000	\$ 39,600
11100452001210130	PCT.1 PARKS	\$ 882,299	\$ 8,823	\$ 187,523	\$ 178,700
11100452001220080	PCT.2 PARKS	\$ 921,412	\$ 9,214	\$ 459,352	\$ 450,138
11100452001230080	PCT.3 PARKS	\$ 746,376	\$ 7,464	\$ 180,011	\$ 172,547

HIDALGO COUNTY

Department Of Budget & Management

2013 BUDGET PROCESS

General Fund

1% Budget Reduction

Account Number	Department Name	2012 Adopted Budget	1% Budget Reduction	2012 Operating Budget	2013 Proposed Operating Budget
11100452001240090	PCT.4 PARKS	\$ 669,740	\$ 6,697	\$ 231,692	\$ 224,995
11100455001250240	COUNTY LIBRARY SYS	\$ 237,140	\$ 2,371	\$ 237,140	\$ 234,769
11100461001250250	PREDATORY ANIMALS	\$ 26,400	\$ 264	\$ 26,400	\$ 26,136
11100461001250260	INSECT ERADICATION	\$ 1,455	\$ 15	\$ 1,455	\$ 1,440
11100461001250270	HUMANE SOCIETY	\$ 500,000	\$ 5,000	\$ 500,000	\$ 495,000
11100461003800010	TX AGRILIFE EXT	\$ 437,201	\$ 4,372	\$ 41,000	\$ 36,628
11100466001210500	PCT.1 CRC	\$ 82,204	\$ 822	\$ 2,458	\$ 1,636
11100466001220180	PCT.2 CRC	\$ 168,983	\$ 1,690	\$ 2,969	\$ 1,279
11100466001220820	PCT.2 CRC (S.TOWER)	\$ 129,503	\$ 1,295	\$ 4,755	\$ 3,460
11100466001240770	PCT. 4 CRC	\$ 51,142	\$ 511	\$ 9,378	\$ 8,867
11100491010002000	TRF OUT-CO WIDE R&B	\$ 7,747,291	\$ 77,473	\$ 7,747,291	\$ 7,669,818
11100491010002380	TRF OUT-CO REC MGMT/PRESERV	\$ 40,000	\$ -	\$ 40,000	\$ 40,000
11100491010002410	TRF OUT-COURTHOUSE SECURITY	\$ 505,921	\$ -	\$ 505,921	\$ 505,921
11100491010002852	TRF OUT-STOP TRUANCY CONSTABLE PCT.3	\$ 78,924	\$ -	\$ 78,924	\$ 78,924
11100491010002862	TRF OUT-S.T.A.R. PRJ JUV PROB	\$ 5,264	\$ -	\$ 5,264	\$ 5,264
11100491010002932	TRF OUT-BIO/EWIDS/EPA	\$ 72,865	\$ -	\$ 72,865	\$ 72,865
11100491010002942	TRF OUT-TX JUV PROB COMM (TJPC)	\$ 135,000	\$ 1,350	\$ 135,000	\$ 133,650
11100491010002950	TRF OUT-PAJ BOOT CAMP	\$ 727,500	\$ 7,275	\$ 727,500	\$ 720,225
TOTAL:		\$ 166,749,693	\$ 1,627,434	\$ 61,342,952	\$ 59,715,518

* Insufficient Funding Available to Reduce Operating Budget

HIDALGO COUNTY
 Department Of Budget & Management

2013 BUDGET PROCESS

Aid to Non- Governmental and Governmental Agencies Analysis

Agency Name	2012 Adopted Budget	Recommended Budget Reductions			
		-25%	-50%	-75%	
VIDA	250,000	(62,500)	(125,000)	(187,500)	
HISTORICAL MUSEUM	360,000	(90,000)	(180,000)	(270,000)	
DONNA MUSEUM	40,000	(10,000)	(20,000)	(30,000)	
TOTAL: \$		\$ 650,000	\$ (162,500)	\$ (325,000)	\$ (487,500)

HIDALGO COUNTY
 Department Of Budget & Management

2013 BUDGET PROCESS
 UPL Contribution Analysis

	2010	2011	2012	2013 Recommended
Federal Matching Rate	70.94	60.56	58.22	59.30
Multiplier	2.44	1.54	1.39	1.46
County UPL Contribution	8,500,000	8,500,000	8,250,000	8,000,000
Federal Match ⁽¹⁾	20,740,000	13,090,000	11,467,500	11,680,000
Total UPL Funds	29,240,000	21,590,000	19,717,500	19,680,000
Indigent Healthcare Cost	(14,874,358)	(13,543,234)	(12,000,000) ⁽¹⁾	(12,000,000) ⁽¹⁾
Surplus UPL Funds	\$ 14,365,642	\$ 8,046,766	\$ 7,717,500	\$ 7,680,000

(1) Projected Health Care Cost

(2) Estimated Surplus UPL funds decrease \$37,500.00

HIDALGO COUNTY
Department Of Budget & Management

2013 BUDGET PROCESS
General Fund Reduction In Force
2 Year Projection

Current No. of Positions		2,133
4% Reduction in Force		(77)
Estimated No. of Positions		<u>2,056</u>
Average Salary per/Position	\$	37,437
Health Insurance		4,164
Life Insurance		27
Fringe Benefits 18.50%		6,926
Total Position Cost:	\$	<u>48,554</u>
No. of Positions to Delete:		77
x Cost per/postion	\$	48,554
Estimated Total Savings:	\$	<u><u>3,738,620</u></u>

HIDALGO COUNTY
Department Of Budget & Management

2013 BUDGET PROCESS
R&B Reduction In Force
2 Year Projection

Current No. of Positions		346
4% Reduction in Force		(14)
Estimated No. of Positions		<u>332</u>
Average Salary per/Position	\$	35,634
Health Insurance		4,164
Life Insurance		27
Fringe Benefits 18.50%		6,592
Total Position Cost:	\$	<u>46,417</u>
No. of Positions to Delete:		14
x Cost per/postion	\$	46,417
Estimated Total Savings:	\$	<u><u>649,838</u></u>

HIDALGO COUNTY
Department Of Budget & Management

2013 BUDGET PROCESS
Cost of Living Adjustment
General Fund Cost Analysis

COLA - FUND 1100	3.00%	4.00%	4.70%	<u>Total Employees</u>
Adjusted Salaries	53,501,348	53,501,348	53,501,348	1,464
Increase Amount	1,605,040	2,140,054	2,514,563	Excluding Elected Officials Obj 111 and Law Enforcement Positions
Increase Fringes 18%	288,907	385,210	452,621	
Estimated Cost:	<u><u>\$1,893,948</u></u>	<u><u>\$2,525,264</u></u>	<u><u>\$2,967,185</u></u>	
COLA - LAW ENFORCEMENT S&G	3.00%	4.00%	4.70%	<u>Total Employees</u>
Current Salaries	23,341,004	23,341,004	23,341,004	621
Increase Amount	700,230	933,640	1,097,027	
Increase Fringes 18%	126,041	168,055	197,465	
Estimated Cost:	<u><u>\$826,272</u></u>	<u><u>\$1,101,695</u></u>	<u><u>\$1,294,492</u></u>	
COLA - ELECTED OFFICIALS	3.00%	4.00%	4.70%	<u>Total Employees</u>
Current Salaries	3,443,171	3,443,171	3,443,171	45
Increase Amount	103,295	137,727	161,829	
Increase Fringes 18%	18,593	24,791	29,129	
Estimated Cost:	<u><u>\$121,888</u></u>	<u><u>\$162,518</u></u>	<u><u>\$190,958</u></u>	
Estimated Total Cost:	\$2,842,108	\$3,789,477	\$4,452,635	2,130

HIDALGO COUNTY

Department Of Budget & Management

2013 BUDGET PROCESS

General Fund - Budget Issues/Challenges

As of September 10, 2012

2013 Estimated Revenues \$ 161,349,082

2012 Adopted Budget 166,749,693

2012 Budget Adjustments 4,193,206

2013 Base Budget \$ 170,942,899

Estimated Shortfall 9,593,817

FINANCING METHOD:

Excess Revenues 2,600,000

LAPSE Salaries (Sweeps) 3,000,000

LAPSE Expenditures 3,500,000

Total: \$ 9,100,000

Fund Balance Drawdown: 493,817

HIDALGO COUNTY

Department Of Budget & Management

2013 BUDGET PROCESS

Revenue Analysis

Five Year History

Year	Original Estimated Revenues	Actual Revenue	Variance
2007	131,000,628	141,312,844	10,312,216
2008	148,152,171	155,580,914	7,428,743
2009	161,950,320	167,766,906	5,816,587
2010	157,479,936	164,224,290	6,744,354
2011	156,363,270	163,651,293	7,288,023 *
2012	158,239,101	160,839,101	2,600,000 **

*** 2011 Actual Revenue Excludes**

FEMA reimbursements in the amount of \$41,938.19

Indigent Defense Grant Equalization Disbursement \$879,445.00

Landmark Settlement received for bad construction on Jail in the amount of \$1,111,500.00

Landmark Settlement Attorney Fees \$598,500.00

Transfers In \$176,433.36

Other Financing Sources-Capital \$460,322.98

****DBM Estimated**

HIDALGO COUNTY
Department Of Budget & Management

2013 BUDGET PROCESS
GENERAL FUND
Salary Sweep History

Year	Amount
2007	3,311,688
2008	3,217,961
2009	1,715,471
2010	2,968,707
2011	4,011,199

HIDALGO COUNTY
Department Of Budget & Management

2013 BUDGET PROCESS
GENERAL FUND
Adjusted Budget vs Actual Expenditures
Five Year History

Year	Adjusted Budget	Actual Expenditures	Variance
2007	142,090,092	135,663,252	(6,426,841)
2008	174,589,892	165,955,449	(8,634,443)
2009	169,542,761	162,979,487	(6,563,275)
2010	170,032,560	165,504,172	(4,528,388)
2011	166,991,685	162,786,718	(4,204,967)