

# Budget Process

20  
19



**WORKSHOP #5**  
September 11, 2018

Department of Budget and Management



# HIDALGO COUNTY

Department Of Budget & Management

## 2019 BUDGET PROCESS

### GENERAL FUND

Base Budget

As of September 11, 2018

|  |                       |
|--|-----------------------|
| <b>PROJECTED REVENUES:</b>   | <b>\$ 206,618,714</b> |
| <b>2018 ADOPTED BUDGET:</b>  | <b>\$ 200,700,595</b> |
| <b>BUDGET INCREASES:</b>   |                       |
| Personnel Actions<br>(approved since budget adoption as of September 11, 2018) | 2,708,288             |
| Health Insurance<br>(7% Premium Increase)                                      | 1,096,884             |
| 464th District Court<br>(effective January 1, 2019)                            | 516,679               |
| Retirement - TCDRS<br>(0.11% increase   11.91%)                                | 99,675                |
| Supplemental Pay<br>(Law Enforcement Positions)                                | 97,800                |
| Longevity  | 68,780                |
| Cost of Living Adjustment @ 3.0%<br>(5.3% CPI Increase since last COLA)        | 3,585,629             |
| New Positions<br>(as recommended by management)                                | 1,448,046             |
| IT Infrastructure  | 1,300,000             |
| Vehicle Lease Program<br>(Non-Law enforcement)                                 | 350,000               |
| Humane Society<br>(Proposed \$1,071,000)                                       | 321,000               |
| Spay and Neuter Program  | 150,000               |
| Other Operating Expenses   | 922,268               |
| <b>Total Increases:</b>  | <b>\$ 12,665,049</b>  |
| <b>PROJECTED BUDGET NEED FOR 2019:</b>   | <b>\$ 213,365,644</b> |
| <b>PROJECTED SURPLUS / (SHORT FALL):</b>                                       | <b>\$ (6,746,930)</b> |

# HIDALGO COUNTY

Department Of Budget & Management

## 2019 BUDGET PROCESS

Road and Bridge - Proposed Funding Allocation

As of September 11, 2018

|  |                          |
|--|--------------------------|
| Estimated Fund Balance                   | 2,101,296                |
| Est. 2019 Revenue-CW Road & Bridge       | 11,305,000               |
| General Fund Other Revenue - Transfer In | 8,400,000                |
| <b>Total available resources</b>         | <b><u>21,806,296</u></b> |

Less:

|                            |                         |
|----------------------------|-------------------------|
| County Wide Administration | 354,835                 |
| County Wide Shop           | 398,061                 |
| Planning & Engineering     | 366,245                 |
| BCAP                       | 157,560                 |
|                            | <b><u>1,276,701</u></b> |

|  |                          |
|--|--------------------------|
| Balance (available resources)              | 20,529,595               |
| Proposed Fund Balance (5% of R&B Revenues) | 565,250                  |
| <b>Available to Precincts</b>              | <b><u>19,964,345</u></b> |

| PCT      | R&B              | %       | G/F              | %       | Total            | %       |
|----------|------------------|---------|------------------|---------|------------------|---------|
|          | \$11,564,345.47  |         | \$8,400,000      |         | \$19,964,345     |         |
| <b>1</b> | 3,198,698        | 27.66%  | 2,100,000        | 25.00%  | 5,298,698        | 26.54%  |
| <b>2</b> | 2,379,942        | 20.58%  | 2,100,000        | 25.00%  | 4,479,942        | 22.44%  |
| <b>3</b> | 3,198,698        | 27.66%  | 2,100,000        | 25.00%  | 5,298,698        | 26.54%  |
| <b>4</b> | <u>2,787,007</u> | 24.10%  | <u>2,100,000</u> | 25.00%  | <u>4,887,007</u> | 24.48%  |
|          | \$11,564,345     | 100.00% | \$8,400,000      | 100.00% | \$19,964,345     | 100.00% |



# APPENDIX

# HIDALGO COUNTY

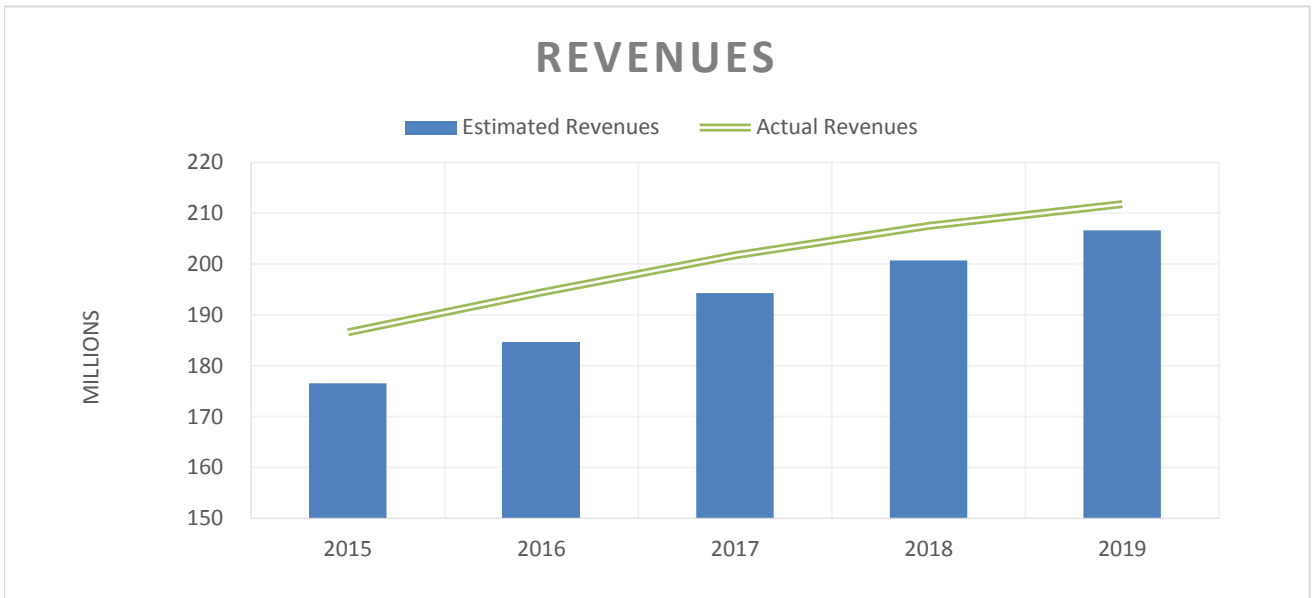
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## 2019 BUDGET PROCESS

### REVENUES

GENERAL FUND ESTIMATED VS. ACTUAL  
Five Year History

| Year | Estimated Revenues | Actual Revenues | Variance   |
|------|--------------------|-----------------|------------|
| 2015 | 176,538,434        | 186,573,073     | 10,034,639 |
| 2016 | 184,606,362        | 194,391,910     | 9,785,548  |
| 2017 | 194,269,170        | 201,716,968     | 7,447,798  |
| 2018 | 200,700,595        | 207,516,844     | 6,816,249  |
| 2019 | 206,618,714        | 211,784,182     | 5,165,468  |



# HIDALGO COUNTY

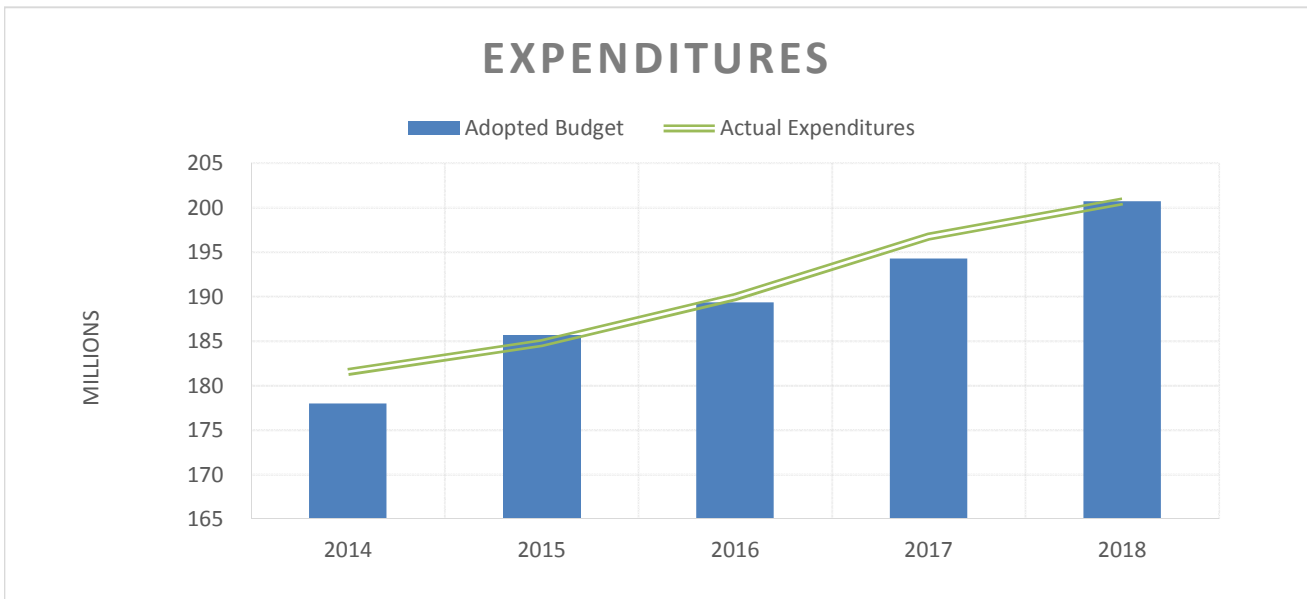
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## 2019 BUDGET PROCESS

### EXPENDITURES

GENERAL FUND BUDGETED VS. ACTUAL  
Five Year History

| Year | Adopted Budget | Actual Expenditures | Variance  |
|------|----------------|---------------------|-----------|
| 2014 | 177,989,712    | 181,537,036         | 3,547,324 |
| 2015 | 185,674,407    | 184,754,514         | (919,893) |
| 2016 | 189,336,719    | 189,949,767         | 613,048   |
| 2017 | 194,269,170    | 196,755,694         | 2,486,524 |
| 2018 | 200,700,595    | 200,700,595         | -         |



# HIDALGO COUNTY

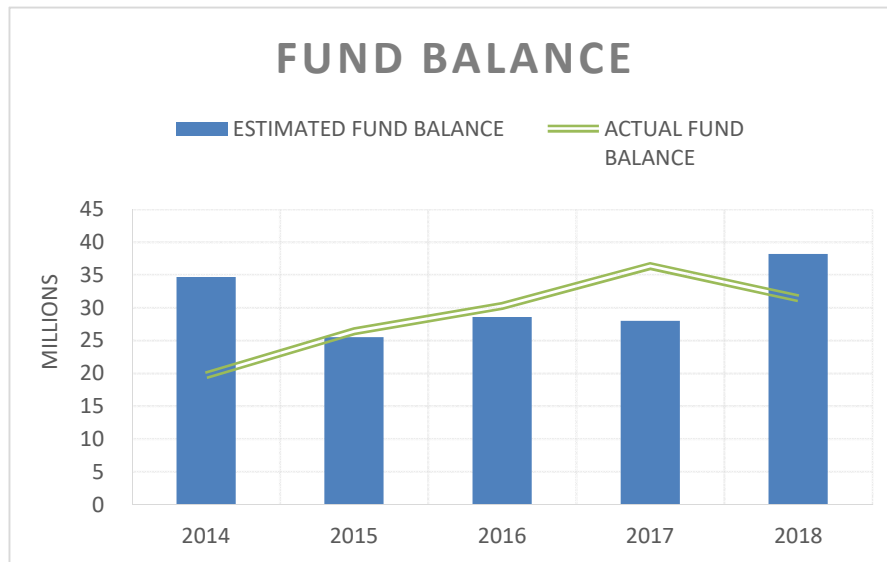
Department Of Budget & Management

## 2019 BUDGET PROCESS

### UNASSIGNED FUND BALANCE

PROJECTED VS. ACTUAL  
Five Year History

| YEAR | ESTIMATED FUND BALANCE | ACTUAL FUND BALANCE | VARIANCE     |
|------|------------------------|---------------------|--------------|
| 2014 | 34,684,010             | 19,689,742          | (14,994,268) |
| 2015 | 25,474,432             | 26,426,521          | 952,089      |
| 2016 | 28,548,588             | 30,260,498          | 1,711,910    |
| 2017 | 27,969,027             | 36,360,709          | 8,391,682    |
| 2018 | 38,159,279             | 31,460,640          | (6,698,639)  |



# HIDALGO COUNTY

## Department Of Budget & Management

### 2019 BUDGET PROCESS

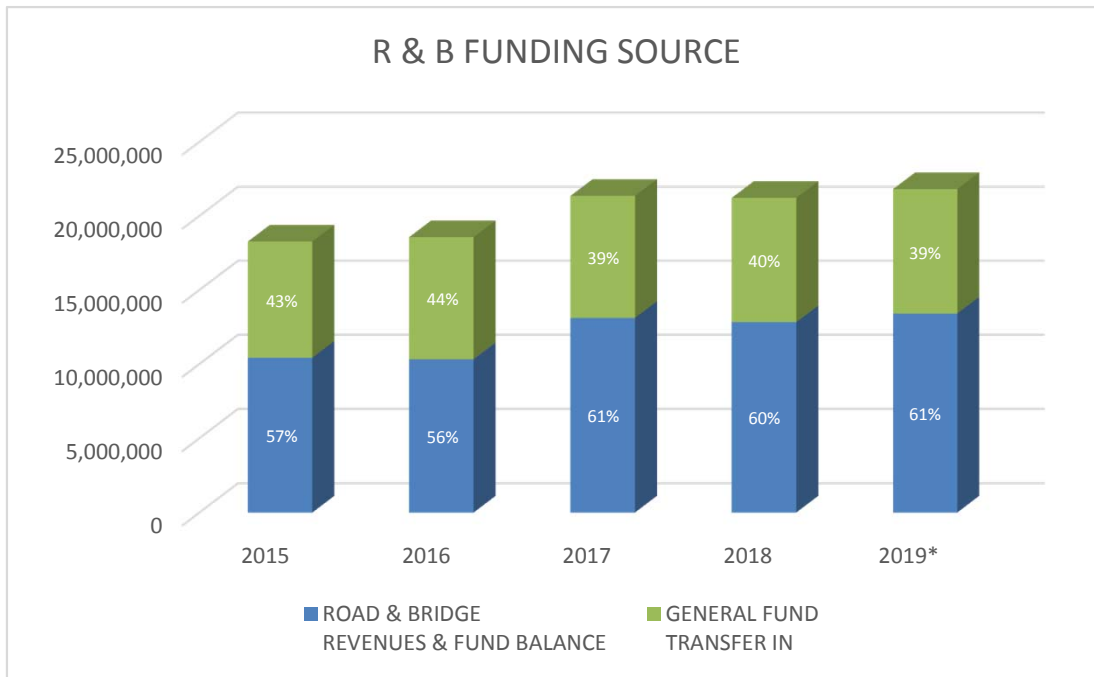
#### ROAD AND BRIDGE

##### FUNDING SOURCES

##### Five Year History

| YEAR  | ROAD & BRIDGE REVENUES & FUND BALANCE | GENERAL FUND TRANSFER IN | TOTAL RESOURCES |
|-------|---------------------------------------|--------------------------|-----------------|
| 2015  | 10,420,934                            | 7,846,560                | 18,267,494      |
| 2016  | 10,316,513                            | 8,246,569                | 18,563,082      |
| 2017  | 13,100,309                            | 8,246,569                | 21,346,878      |
| 2018  | 12,817,597                            | 8,398,569                | 21,216,166      |
| 2019* | 13,406,296                            | 8,400,000                | 21,806,296      |

\* 2019 Estimated and Proposed amounts





**HIDALGO COUNTY**  
Department Of Budget & Management

**2019 BUDGET PROCESS**

**Road and Bridge**  
FUNDING ALLOCATION PER PRECINCT  
Five Year History

| YEAR | PCT 1     | PCT 2     | PCT 3     | PCT 4     | TOTAL      |
|------|-----------|-----------|-----------|-----------|------------|
| 2015 | 4,672,822 | 3,932,010 | 4,672,822 | 4,332,010 | 17,609,664 |
| 2016 | 4,689,625 | 3,934,818 | 4,673,131 | 4,351,738 | 17,649,312 |
| 2017 | 5,209,049 | 4,403,911 | 5,209,049 | 4,803,911 | 19,625,920 |
| 2018 | 5,237,794 | 4,434,021 | 5,237,794 | 4,834,021 | 19,743,630 |
| 2019 | 5,298,698 | 4,479,942 | 5,298,698 | 4,887,007 | 19,964,345 |

\* 2019 Proposed Amounts

