

Hidalgo County, Texas

Monthly Financial Report
(Unaudited and Unadjusted)
(Excluding Related Agencies & Component Unit)

May 31, 2023



Prepared by the Office of the County Auditor
Letty Chavez

Hidalgo County, Texas

Monthly Financial Report
(Unaudited and Unadjusted)
May 31, 2023

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COUNTY of HIDALGO



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January 12, 2024

The Honorable District Judges of Hidalgo County and the Honorable Members of the Hidalgo County Commissioners Court:

The unaudited and unadjusted Monthly Financial Report of Hidalgo County, Texas, for the month ended May 31, 2023 is hereby submitted as required by Sections 114.023-.025 of the Local Government Code. This report was prepared by the County Auditor's staff and is intended for informational purposes only. This report does not contain financial information for the County's related agencies (Community Service Agency, Head Start Program, and Urban County), component unit (Drainage District No. 1), or the various officials trust and agency funds. Financial information for the County's related agencies and component unit is compiled annually by the independent auditors for inclusion in the County's Annual Comprehensive Financial Report.

The Monthly Financial Report is presented in three sections: Financial Statements, Other Supplementary Information and Budget Status. The Financial Statement section contains a Consolidated Balance Sheet for all fund types and account groups and a Statement of Revenues, Expenditures and Changes in Fund Balances for governmental fund types. The Other Supplementary Information section contains information on receipts and disbursements, interfund transfers and long-term debt outstanding. The Budget Status section contains budget to actual comparisons by fund type for governmental funds, and general fund expenditures and transfers out budget to actual comparison by department.

Should you have any questions concerning this report, please do not hesitate to contact the County Auditor's Office at (956) 318-2511 extension 4651.

Respectfully submitted,

Letty Chavez
County Auditor

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92 ND D.C.	FERNANDO MANCIAS JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 139 TH D.C.	ROSE GUERRA REYNA JUDGE, 206 TH D.C.	MARLA CUELLAR JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 370 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 TH D.C.	L. KENO VASQUEZ JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	RENEE R. BETANCOURT JUDGE, 449 TH D.C.	JOSE "JOE" RAMIREZ JUDGE, 464 TH D.C.	YSMAEL FONSECA JUDGE, 476 TH D.C.
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Financial Statements

County of Hidalgo, Texas
Consolidated Balance Sheet
All Fund Types and Account Groups
May 31, 2023

	Governmental Fund Types				Proprietary Fund Types		Fiduciary Fund	Account Groups		Totals
	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Trust & Agency	Capital Assets	General Long-Term Debt	(Memo Only) May 31, 2023
ASSETS AND OTHER DEBITS										
Assets:										
Cash	-	37,664,781	1,465,690	1,615,684	2,199,720	-	13,036,988	-	-	55,982,864
Investments	152,000,000	188,000,000	40,500,000	13,870,000	-	10,000,000	2,840,022	-	-	407,210,022
Receivables (net of allowance for uncollectibles)	20,304,263	46,131	11,039	2,203,341	-	(542)	45	-	-	22,564,277
Due from other governments	1,216,313	5,456,312	16,512,028	-	-	-	-	-	-	23,184,654
Due from other funds	30,204,288	19,799,300	7,724	14,739,779	151,067	1,388,483	33,321,152	-	-	99,611,793
Due from component unit	445,973	648,241	-	-	-	-	-	-	-	1,094,214
Inventories	870,820	-	-	-	-	-	-	-	-	870,820
Prepaid items	(60)	800	-	-	-	-	-	-	-	740
Investments - noncurrent	112,349,000	-	-	-	-	-	-	-	-	112,349,000
Advances to other funds	114,450	10,400	-	-	-	150,000	-	-	-	274,850
Other assets	2,000	-	-	-	-	-	-	-	-	2,000
Capital assets (net of accum depr):										
Land	-	-	-	-	1,001,093	-	5,994,032	64,821,043	-	71,816,168
Infrastructure	-	-	-	-	-	-	-	524,119,466	-	524,119,466
Buildings	-	-	-	-	-	-	-	167,103,067	-	167,103,067
Improvements other than buildings	-	-	-	-	-	-	-	30,379,602	-	30,379,602
Machinery and equipment	-	-	-	-	395,192	-	-	136,951,530	-	137,346,722
Construction in progress	-	-	-	-	-	-	-	186,024,582	-	186,024,582
Right-to-use lease asset	-	-	-	-	-	8,717	-	-	-	8,717
Amount available for retirement of long-term debt	-	-	-	-	-	-	-	-	-	-
Amount to be provided for retirement of long-term debt	-	-	-	-	-	-	-	-	367,135,000	367,135,000
Total assets	317,507,048	251,625,965	58,496,482	32,428,804	3,747,071	11,546,658	55,192,240	1,109,399,290	367,135,000	2,207,078,558
LIABILITIES, EQUITY AND OTHER CREDITS										
Liabilities:										
Bank overdraft	937,189	-	-	-	-	612,812	-	-	-	1,550,001
Accounts payable	722,118	7,555	94,612	289,997	1,388	(5,394)	2,636,969	-	-	3,747,244
Vouchers payable	-	-	-	(289,997)	-	-	-	-	-	(289,997)
Compensated Absences-Current	-	-	-	-	1,887	941	-	-	-	2,828
Claims and judgments	-	-	-	-	-	5,169,099	519,018	-	-	5,688,117
Retainage payable	27,206	350,645	8,462,866	-	-	-	-	-	-	8,840,717
Arbitrage payable	-	-	-	-	-	-	-	-	-	-
Due to other funds	45,244,720	9,172,374	218,257	-	120,685	118,383	42,825,429	-	-	97,699,849
Due to other governments	7,845,481	1,254,144	24,921	-	-	-	-	-	-	9,124,545
Due to others	1,161	-	-	-	-	-	-	-	-	1,161
Due to component unit	181	3,864	-	-	-	-	-	-	-	4,045
Held in escrow	2,149,012	4,928	-	-	-	-	8,884,056	-	-	11,037,996
Unearned revenues	-	166,460,155	1,571,346	-	-	-	-	-	-	168,031,501
Unavailable revenues	20,131,588	1,532,686	14,459,217	2,203,341	-	-	-	-	-	38,326,832
Undistributed receipts	(1,560,578)	-	-	-	-	-	-	-	-	(1,560,578)
Capital lease payable	-	-	-	-	-	8,729	-	-	-	8,729
General obligation bonds payable	-	-	-	-	-	-	-	-	367,135,000	367,135,000
Notes payable	-	-	-	-	-	-	-	-	-	-
Compensated Absences-Non Current	-	-	-	-	79,519	39,669	-	-	-	119,188
Closure and post-closure costs	-	-	-	-	1,527,190	-	-	-	-	1,527,190
Total liabilities	75,498,076	178,786,352	24,831,218	2,203,341	1,730,668	5,944,239	54,865,473	-	367,135,000	710,994,367
Equity and other credits:										
Net investment in capital assets	-	-	-	-	1,396,285	(12)	-	1,109,399,290	-	1,110,795,563
Unrestricted	-	-	-	-	553,216	5,452,431	326,767	-	-	6,332,415
Nonspendable	969,836	-	-	-	-	150,000	-	-	-	1,119,836
Restricted	8,948,643	72,839,613	33,665,264	30,225,463	66,902	-	-	-	-	145,745,885
Assigned	5,015,830	-	-	-	-	-	-	-	-	5,015,830
Unassigned	227,074,662	-	-	-	-	-	-	-	-	227,074,662
Total equity and other credits	242,008,972	72,839,613	33,665,264	30,225,463	2,016,403	5,602,419	326,767	1,109,399,290	-	1,496,084,191
Total liabilities, equity and other credits	317,507,048	251,625,965	58,496,482	32,428,804	3,747,071	11,546,658	55,192,240	1,109,399,290	367,135,000	2,207,078,558

This statement was prepared primarily on the modified accrual basis of accounting.

County of Hidalgo, Texas
Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Funds
For the Fifth Month Ended May 31, 2023

	General	Special Revenue	Capital Projects	Debt Service	Total Governmental Funds
Revenues					
Taxes	231,250,976	-	-	26,261,512	257,512,488
Licenses and permits	780,270	2,910,540	-	-	3,690,810
Intergovernmental revenues	2,739,716	14,702,706	-	-	17,442,423
Charges for services	7,833,155	3,615,311	-	-	11,448,466
Fines & forfeitures	143,614	2,787,364	-	-	2,930,978
Special assessments	148,630	41,781,369	-	-	41,929,999
Interest earnings	8,429,143	3,019,816	691,689	61,594	12,202,243
Miscellaneous	1,036,056	198,767	750	-	1,235,573
Total revenues	252,361,561	69,015,874	692,439	26,323,107	348,392,980
Expenditures					
General government					
Judicial	15,701,601	2,011,591	173,112	-	17,886,304
Executive	1,324,027	-	-	-	1,324,027
Elections	1,567,643	-	-	-	1,567,643
Financial administration	13,349,010	162,807	-	-	13,511,817
Other	11,456,788	-	1,557,883	-	13,014,671
Public safety					
Police	15,961,401	2,336,078	358,076	-	18,655,555
Fire	677,282	-	-	-	677,282
Corrections	15,128,529	5,858,125	-	-	20,986,654
Other protection	398,501	-	-	-	398,501
Highways and streets	243,469	9,297,328	3,122,320	-	12,663,117
Sanitation	2,821,261	-	-	-	2,821,261
Drainage	-	-	-	-	-
Health and welfare	5,662,622	25,925,134	111,770	-	31,699,527
Culture and recreation	1,818,941	1,255,050	456,940	-	3,530,931
Conservation	524,665	-	-	-	524,665
Urban and economic development	503,475	13,292	-	-	516,767
Debt service					
Principal	-	-	-	-	-
Interest and fiscal agent fees	4,685	-	-	8,229,162	8,233,847
Issuance costs	-	-	-	-	-
Advance refunding escrow	-	-	-	-	-
Intergovernmental expenditures	-	-	-	-	-
Total expenditures	87,143,899	46,859,407	5,780,101	8,229,162	148,012,569
Excess (deficiency) of revenues over (under) expenditures	165,217,662	22,156,467	(5,087,662)	18,093,945	200,380,411
Other financing sources (uses):					
Sale of capital assets	-	699,943	-	-	699,943
General long-term debt issued	-	-	-	-	-
Long-term notes issued	-	-	-	-	-
Transfers in	-	2,942,930	-	1,557,704	4,500,635
Transfers out	(4,197,522)	(303,113)	-	-	(4,500,635)
Payment to refunded bond escrow agent	-	-	-	-	-
Total other financing sources (uses)	(4,197,522)	3,339,760	-	1,557,704	699,943
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	161,020,140	25,496,227	(5,087,662)	19,651,649	201,080,354
Fund balance at December 31, 2022	80,988,832	47,343,386	38,752,926	10,573,814	177,658,958
Prior period adjustments	-	-	-	-	-
Fund balance at December 31, 2022 as restated	80,988,832	47,343,386	38,752,926	10,573,814	177,658,958
Adjusting journal entries	-	-	-	-	-
Fund balance ended May 31, 2023	242,008,972	72,839,613	33,665,264	30,225,463	378,739,312

This statement was prepared primarily on the modified accrual basis of accounting.

**Other Supplementary
Information**

County of Hidalgo, Texas
Schedule of Cash Receipts and Disbursements
May 31, 2023

Fund	Beginning Balance May 1, 2023	Receipts	Disbursements	Ending Balance May 31, 2023
General Fund				
1100 General Fund	5,544,412	34,729,553	41,211,154	(937,189)
Total General Fund	5,544,412	34,729,553	41,211,154	(937,189)
Special Revenue Funds				
1200 Road & Bridge County Wide	(1,517,524)	870,512	3,170,099	(3,817,111)
1220 LEOSE	71,785	135	1,560	70,360
1222 District Attorney Bad Check Processing	71,790	2,570	1,541	72,818
1223 District Attorney Investigations H.B. 65	1,546,685	8,920	79,928	1,475,677
1224 Drug Abuse Prevention and Rehabilitation	530,685	1,020	-	531,705
1225 Pretrial Intervention Prgm Fund	(25,059)	-	42,674	(67,733)
1226 Sheriff Investigations	1,949	4	-	1,953
1227 Sheriff Investigations H.B. 65	137,441	-	139,088	(1,647)
1228 Sheriff Equitable Sharing - Treasury Funds	356,146	4,977	3,167	357,955
1229 Sheriff Equitable Sharing - Justice Funds	16,786	8,288	-	25,074
1230 Constable Pct. 3 Investigations H.B. 65	52,523	92	4,899	47,716
1231 Constable Pct. 4 Investigations H.B. 65	300,555	554	12,375	288,734
1233 Constable Pct. 1 Investigations H.B. 65	67,277	108	11,083	56,302
1234 County Child Abuse Prevention	65,975	127	-	66,102
1235 District Clerk Records Management & Preservation	416,225	740	31,267	385,698
1237 County Clerk Records Management & Preservation	802,130	1,514	14,473	789,171
1238 County Records Management & Preservation	34,895	67	-	34,962
1239 Court Reporter Service	428,525	778	23,600	405,703
1240 Juvenile Delinquency Prevention	5,273	10	-	5,283
1241 Courthouse Security	65,403	28	50,610	14,821
1242 Justice Court Technology	142,463	219	28,358	114,324
1243 Contributions	338,776	639	6,531	332,883
1245 Justice Court Building Security	174,200	335	-	174,535
1246 Tax Assessor-Collector Special Vehicle Inventory	1,076,170	42,129	3,080	1,115,219
1247 Law Library	210,013	1,170	55,960	155,223
1250 Supplemental Court Guardianship	178,732	344	-	179,076
1251 HIDTA Chapter 59	162,187	480	62,469	100,198
1252 HIDTA US Treasury	86,403	141	13,051	73,494
1253 HIDTA Other States	99,701	192	-	99,893
1255 County & District Court Technology	156,084	300	-	156,384
1256 DA US Department of Justice	251,043	2,240	17,949	235,335
1257 Constable Pct.3 Treasury	457	1	-	458
1258 Local Provider Participation	21,309,783	17,059,685	-	38,369,467
1259 Constable Pct.4 Federal Sharing - Treasury	3,106	6	-	3,112
1260 Constable Pct.2 Chapter 59	6,008	12	-	6,020
1261 Constable Pct.3 Federal Sharing - DOJ	2,920	6	-	2,925
1263 Constable Pct.4 Federal Sharing - DOJ	2,286	4	-	2,290
1265 Constable Pct.1 Federal Sharing - USDOJ	15,480	573	-	16,053
1280 Designated Purpose Grants - Level 0	310	967	-	1,277
1281 Designated Purpose Grants - Level 1	(333,957)	246,871	234,770	(321,857)
1282 Designated Purpose Grants - Level 2	(76,188)	-	20,631	(96,819)
1283 Designated Purpose Grants - Level 3	310,224	26,243	421,618	(85,151)
1284 Designated Purpose Grants - Level 4	424,301	520,992	412,893	532,400
1285 Designated Purpose Grants - Level 5	(46,823)	162,313	162,366	(46,875)
1286 Designated Purpose Grants - Level 6	(315,377)	11,250	783,704	(1,087,831)
1287 Designated Purpose Grants - Level 7	118,103	227	-	118,330
1289 Designated Purpose Grants - Level 9	(346,238)	165,833	240,695	(421,100)
1290 American Rescue Plan	3,675,208	10,271,479	14,826,684	(879,997)
1291 HIDTA Grants	(786,712)	235,094	100,747	(652,364)
1292 WIC Grants	(2,399,973)	1,465,937	1,187,078	(2,121,114)
1293 Health Department Grants	(628,860)	1,180,727	705,353	(153,486)
1294 Juvenile Probation Department Grants	667,758	675,079	409,251	933,585
1295 Post Adjudication Juvenile Boot Camp	298,282	31,716	40,095	289,903
1296 Juvenile Probation Title IV-E	733,306	1,400	5,221	729,484
1297 Adult Probation Grants	(9,603)	339,228	1,283,661	(954,036)
Total Special Revenue Funds	28,929,037	33,344,274	24,608,529	37,664,781
Capital Projects Funds				
1301 Capital Outlay	(2,403,998)	-	163,520	(2,567,518)
1303 Sale of Capital Assets	2,633,794	1,029	34,452	2,600,372
1312 Border Colonia Access Program Round III	-	-	-	-
1315 Texas Department of Transportation Projects	(16,787,509)	5,263,731	2,137,863	(13,661,640)
1342 Certificates of Obligation, Series 2010A&B	350,442	139	-	350,581

County of Hidalgo, Texas
Schedule of Cash Receipts and Disbursements
May 31, 2023

Fund	Beginning Balance May 1, 2023	Receipts	Disbursements	Ending Balance May 31, 2023
1345 Certificates of Obligation, Series 2014	168,738	67	-	168,805
1347 Certificates of Obligation, Series 2015A	52,087	14	17,550	34,551
1350 Certificates of Obligation, Series 2016	1,222,199	432	132,679	1,089,952
1351 Certificates of Obligation, Series 2017	1,740,188	809	104,052	1,636,945
1352 Certificates of Obligation, Series 2018A	3,458,391	1,370	-	3,459,761
1353 Certificates of Obligation, Series 2018B	1,669,069	3,020,872	1,788,214	2,901,727
1355 Certificates of Obligation, Series 2019A	3,539,599	1,635	187,848	3,353,385
1357 Certificates of Obligation, Series 2020	4,605,745	812	2,665,489	1,941,068
1358 Certificates of Obligation, Series 2021	1,291,580	10,158,838	11,292,715	157,704
Total Capital Projects Funds	1,540,326	18,449,747	18,524,382	1,465,690
Debt Service Funds				
1401 Notes Payable	-	-	-	-
1439 Certificates of Obligation, Series 2009	-	-	-	-
1441 Certificates of Obligation, Series 2009B&C	-	-	-	-
1442 Certificates of Obligation, Series 2010A&B	-	-	-	-
1443 Refunding Bonds, Series 2014A	-	-	-	-
1444 Refunding Bonds, Series 2014B	-	-	-	-
1445 Certificates of Obligation, Series 2014	2,533	1	-	2,533
1446 Refunding Bonds, Series 2014C	3,786	1	-	3,787
1447 Certificates of Obligation, Series 2015A	3,592	1	-	3,593
1448 Refunding Bonds, Series 2015B	3,357	1	-	3,358
1449 Refunding Bonds, Series 2015C	3,758	1	-	3,759
1450 Certificates of Obligation, Series 2016	2,957	1	-	2,958
1451 Certificates of Obligation, Series 2017	5,481	1	-	5,482
1452 Certificates of Obligation, Series 2018A	7,610	1,558,050	-	1,565,660
1453 Certificates of Obligation, Series 2018B	4,653	1	-	4,654
1454 Refunding Bonds, Series 2018C	3,031	1	-	3,031
1455 Certificates of Obligation, Series 2019A	4,255	1	750	3,505
1456 Refunding Bonds, Series 2019A	3,047	1	750	2,297
1457 Certificates of Obligation, Series 2020A	2,368	1	-	2,368
1458 Certificates of Obligation, Series 2021	8,697	2	-	8,699
Total Debt Service Funds	59,123	1,558,061	1,500	1,615,684
Enterprise Funds				
2101 Sanitary Landfill	580,236	1,308	57,491	524,053
2102 Jail Commissary	1,459,752	387,115	171,201	1,675,667
Total Enterprise Funds	2,039,989	388,423	228,692	2,199,720
Internal Service Funds				
2201 Health Benefits Self-Insurance	1,384,104	2,060,703	5,570,053	(2,125,246)
2202 Workers' Compensation Self-Insurance	1,580,850	26,171	94,588	1,512,433
Total Internal Service Funds	2,964,955	2,086,874	5,664,641	(612,812)
Private-Purpose Trust Funds				
3301 Unclaimed Money	676,703	1,535	-	678,238
3302 County Clerk Unclaimed Money	165,526	376	-	165,902
3304 Bail Bond Sureties	51,529	117	-	51,646
Total Private-Purpose Trust Funds	893,758	2,028	-	895,785
Agency Funds				
3401 Clearing Fund	2,919,834	11,592,691	6,794,486	7,718,039
3402 Payroll Fund	14,830	13,222,459	8,814,347	4,422,942
3403 Insurance Fund	222	1	-	223
Total Agency Funds	2,934,886	24,815,151	15,608,834	12,141,203
Grand Total for Primary Government	44,906,484	115,374,110	105,847,731	54,432,863

This statement was prepared primarily on the modified accrual basis of accounting.

County of Hidalgo, Texas
Schedule of Interfund Transfers
May 31, 2023

	Transfers In:											Capital Projects		Debt Service	Enterprise	Fiduciary	Total	
	Special Revenue						Capital Projects		Debt Service		Enterprise		Fiduciary					
	R&B Funds	DA CCP59	Constable Pct. 1 Investigation CCP59	Constable Pct. 3 Investigation CCP59	Constable Pct. 4 Investigation CCP59	County Records & Preservation	Court Reporter	Courthouse Security	Designated Purpose Grants	Health Grants	Adult Probation	Capital Outlay	Capital Grants	TXDOT Projects	Debt Service	Jail Commissary	CSA	
Transfer out:																		
General Fund	2,270,189	-	-	-	-	-	-	-	262,557	107,071	-	-	-	-	1,557,704	-	-	4,197,522
Special Revenue Funds:																		
R&B Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VAP Program 017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sheriff CCP59	-	-	-	-	-	-	-	-	4,591	-	-	-	-	-	-	-	-	4,591
Constable Pct. 5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Clerk Title IV-D	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Indigent Health Care	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HIDTA Chapter 59	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HIDTA Fed Sharing-US Treasury	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HIDTA US Justice	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health Department	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Juvenile	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adult Probation	-	-	-	-	-	-	-	-	21,109	-	277,412	-	-	-	-	-	-	298,521
Capital Projects Funds:																		
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Notes, Series 2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Note 2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2009 A&B	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2015A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2018A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2018B	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2019A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt Service Funds:																		
Notes Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2009B	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2010A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LTRB 2014A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LTRB Taxable 2014B	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fiduciary Funds:																		
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	<u>2,270,189</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>288,258</u>	<u>107,071</u>	<u>277,412</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,557,704</u>	<u>-</u>	<u>-</u>	<u>4,500,635</u>

This statement was prepared primarily on the modified accrual basis of accounting.

County of Hidalgo, Texas
Schedule of Long-Term Debt Outstanding
May 31, 2023

	Original Amount	Interest Rates	Year Issued	Year of Maturity	Outstanding Balances		Total Requirements
					Principal	Interest	
Refunding Bonds							
Refunding Bonds, Series 2014C	22,795,000	3.00 - 5.00	2014	2026	10,925,000	1,125,625	12,050,625
Refunding Bonds, Series 2015B	14,760,000	5.00	2015	2028	14,760,000	2,319,000	17,079,000
Refunding Bonds, Series 2015C	24,990,000	1.291 - 3.365	2015	2024	2,340,000	76,358	2,416,358
Refunding Bonds, Series 2018C	23,200,000	3.744 - 4.144	2018	2032	23,200,000	6,394,413	29,594,413
Refunding Bonds, Series 2019B	20,645,000	5.00	2019	2030	18,045,000	3,703,625	21,748,625
Certificates of Obligation							
Certificates of Obligation, Series 2014	20,085,000	3.00 - 5.00	2014	2034	14,775,000	4,284,872	19,059,872
Certificates of Obligation, Series 2015A	15,785,000	3.00 - 5.00	2015	2040	14,495,000	5,722,503	20,217,503
Certificates of Obligation, Series 2016	35,045,000	2.00 - 5.00	2016	2036	26,780,000	8,389,750	35,169,750
Certificates of Obligation, Series 2017	28,405,000	4.00 - 5.00	2017	2037	24,075,000	9,019,100	33,094,100
Certificates of Obligation, Series 2018A	118,890,000	5.00	2018	2043	118,590,000	76,812,950	195,402,950
Certificates of Obligation, Series 2018B	24,690,000	4.00 - 5.00	2018	2038	22,140,000	9,690,025	31,830,025
Certificates of Obligation, Series 2019A	24,795,000	4.00 - 5.00	2019	2039	23,025,000	9,449,275	32,474,275
Certificates of Obligation, Series 2020	28,490,000	3.00-5.00	2020	2040	27,910,000	12,647,425	40,557,425
Certificates of Obligation, Series 2021	26,325,000	3.00-5.00	2021	2041	26,075,000	9,270,500	35,345,500
Total	461,745,000				367,135,000	158,905,421	526,040,422

Schedule of Debt Requirements

	Principal	Interest	
2023	14,750,000	8,227,662	22,977,662
2024	16,350,000	15,746,736	32,096,736
2025	17,150,000	14,947,793	32,097,793
2026-2030	94,755,000	61,749,057	156,504,057
2031-2035	101,795,000	38,723,724	140,518,724
2036-2040	89,425,000	16,886,500	106,311,500
2041-2043	32,910,000	2,623,950	35,533,950
Total	367,135,000	158,905,421	526,040,422

This statement was prepared primarily on the modified accrual basis of accounting.

Budget Status

County of Hidalgo, Texas
Summary of Revenues and Expenditures - Budget to Actual
By Fund
For the Fifth Month Ended May 31, 2023

Fund	Description	Revenues			Expenditures		
		Original Budget	Adjusted Budget	Year-to-Date Actual	Original Budget	Adjusted Budget	Year-to-Date Actual
General Fund							
1100	General Fund	263,850,091	263,853,600	252,361,561	278,916,253	293,387,175	91,341,420
	Total General Fund	263,850,091	263,853,600	252,361,561	278,916,253	293,387,175	91,341,420
Special Revenue Funds							
1200	Road & Bridge County Wide	16,437,105	16,766,854	8,788,460	23,478,963	31,061,342	8,463,048
1220	LEOSE	-	40,946	42,881	14,795	72,452	4,534
1222	District Attorney Bad Check Processing	-	-	7,571	-	26,595	4,942
1223	District Attorney Investigations H.B. 65	-	-	58,386	-	649,910	176,948
1224	Drug Abuse Prevention and Rehabilitation	-	-	11,105	-	-	-
1225	Pretrial Intervention Prgm Fund	250,000	250,000	178,980	-	250,000	129,739
1226	Sheriff Investigations	-	-	18	-	-	-
1227	Sheriff Investigations H.B. 65	-	-	13,924	10,673	414,984	213,379
1228	Sheriff Federal Sharing - U.S. Treasury	-	-	113,875	-	28,350	6,898
1229	Sheriff Federal Sharing - U.S. Dept of Justice	-	-	91,191	-	252,690	30,660
1230	Constable Pct. 3 Investigations H.B. 65	-	-	484	-	28,570	4,899
1231	Constable Pct. 4 Investigations H.B. 65	-	-	2,801	-	261,275	12,375
1233	Constable Pct. 1 Investigations H.B. 65	-	-	611	-	14,521	11,083
1234	County Child Abuse Prevention	2,000	2,000	2,470	-	-	-
1235	District Clerk Records Management & Preservation	200,000	200,000	125,126	-	281,403	125,157
1237	County Clerk Records Management & Preservation	1,250,000	1,250,000	599,514	97,152	936,439	138,739
1238	County Records Management & Preservation	-	-	447	-	-	-
1239	Court Reporter Service	250,000	250,000	140,075	-	401,000	68,602
1240	Juvenile Delinquency Prevention	-	-	50	-	-	-
1241	Courthouse Security	450,000	450,000	235,815	473,334	473,677	157,234
1242	Justice Court Technology	110,000	110,000	59,018	-	260,532	76,076
1243	Contributions	40,000	40,000	3,200	-	161,828	11,882
1245	Justice Court Building Security	7,000	7,000	4,789	-	-	-
1246	Tax Assessor-Collector Special Vehicle Inventory	-	-	126,971	-	448,014	9,367
1247	Law Library	385,000	385,000	204,917	541,807	544,483	143,877
1250	Supplemental Court Guardianship	20,000	20,000	12,540	-	-	-
1251	HIDTA Chapter 59	-	1,672	709,853	-	471,620	160,258
1252	HIDTA US Treasury	-	-	37,362	-	143,066	77,756
1253	HIDTA Other States	-	-	937	-	-	-
1254	HIDTA US Justice	-	-	-	-	-	-
1255	Co & District Court Technology	11,000	11,000	8,291	-	-	-
1256	DA US Department of Justice	-	-	56,567	-	343,023	35,719
1257	Constable Pct.3 Treasury	-	-	4	-	450	-
1258	Local Provider Participation Fund	-	5,479,355	42,017,538	-	13,557,354	13,526,125
1259	Constable Pct.4 Federal Sharing - Treasury	-	-	29	-	-	-
1260	Constable Pct.2 Chapter 59	-	-	56	-	-	-
1261	Constable Pct.3 Federal Sharing - DOJ	-	-	27	-	2,873	-
1263	Constable Pct.4 Federal Sharing - DOJ	-	-	21	-	-	-
1265	Constable Pct.1 Federal Sharing - USDOJ	-	-	5,470	-	-	-
1280	Designated Purpose Grants - Level 0	-	-	4	-	-	-
1281	Designated Purpose Grants - Level 1	2,434,214	2,434,214	714,100	2,178,297	2,178,297	716,200
1282	Designated Purpose Grants - Level 2	404,218	404,218	33,301	404,218	404,218	59,741
1283	Designated Purpose Grants - Level 3	640,222	599,059	123,579	580,829	599,059	130,342
1284	Designated Purpose Grants - Level 4	2,905,913	4,108,290	1,275,364	2,905,913	4,108,290	1,399,026
1285	Designated Purpose Grants - Level 5	1,418,307	1,418,307	455,834	1,122,890	1,122,890	486,906
1286	Designated Purpose Grants - Level 6	2,653,552	2,704,312	85,406	2,653,552	2,704,312	859,249
1287	Designated Purpose Grants - Level 7	17,601	117,396	18,535	17,601	117,396	-
1289	Designated Purpose Grants - Level 9	2,259,804	2,259,804	659,297	1,514,636	1,985,221	706,826
1290	AMERICAN RESCUE PLAN	157,812,082	157,812,082	2,256,789	157,812,082	157,812,082	7,404,953
1291	HIDTA Grants	303,891	1,153,096	162,414	303,891	1,153,096	291,487
1292	WIC Grants	8,524,593	9,242,805	3,756,475	8,524,593	9,242,805	3,756,475
1293	Health Department Grants	12,134,638	18,548,910	2,452,811	11,719,206	18,741,448	2,417,315
1294	Juvenile Probation Department Grants	2,493,005	2,846,341	1,302,991	2,493,005	2,846,341	1,296,541
1295	Post Adjudication Juvenile Boot Camp	495,240	505,140	92,033	495,240	505,140	89,285
1296	Juvenile Probation Title IV-E	433,763	433,763	24,969	468,188	468,188	18,046
1297	Adult Probation Grants	12,518,929	13,087,362	5,583,471	12,518,929	13,087,362	3,940,833
	Total Special Revenue Funds	226,862,076	242,938,924	72,658,747	230,329,792	268,162,595	47,162,520
Capital Projects Funds							
1301	Capital Outlay	3,548,345	4,401,464	-	1,448,618	2,301,737	581,458
1302	Tax Notes, Series 2007	-	-	-	-	-	-
1303	Sale of Capital Assets	-	-	4,010	2,448,319	2,448,319	39,259
1304	Tax Notes, Series 2014	-	-	-	-	-	-

County of Hidalgo, Texas
Summary of Revenues and Expenditures - Budget to Actual
By Fund
For the Fifth Month Ended May 31, 2023

Fund	Description	Revenues			Expenditures		
		Original Budget	Adjusted Budget	Year-to-Date Actual	Original Budget	Adjusted Budget	Year-to-Date Actual
1312	Border Colonia Access Program Round III	-	-	-	-	-	-
1315	Texas Department of Transportation Projects	30,173,446	32,169,633	7,179	17,998,790	19,994,977	2,297,389
1342	Certificates of Obligation, Series 2010A&B	-	-	472	30,638	30,638	-
1345	Certificates of Obligation, Series 2014	-	-	230	165,325	165,325	-
1347	Certificates of Obligation, Series 2015A	-	-	63	33,126	33,126	-
1350	Certificates of Obligation, Series 2016	-	-	2,020	1,012,882	1,012,882	-
1351	Certificates of Obligation, Series 2017	-	-	2,345	1,363,958	1,363,958	5,461
1352	Certificates of Obligation, Series 2018A	-	-	51,929	1,002,004	1,002,004	-
1353	Certificates of Obligation, Series 2018B	-	-	99,455	5,144,954	5,144,954	35,181
1355	Certificates of Obligation, Series 2019A	-	-	55,741	5,706,874	5,706,874	193,918
1357	Certificates of Obligation, Series 2020	-	-	110,424	10,569,665	10,569,665	989,914
1358	Certificates of Obligation, Series 2021	-	-	358,570	24,906,313	24,906,313	1,637,522
Total Capital Projects Funds		33,721,791	36,571,097	692,439	71,831,466	74,680,772	5,780,101
Debt Service Funds							
1401	Notes Payable	-	-	-	-	-	-
1439	Certificates of Obligation, Series 2009	-	-	-	-	-	-
1440	Refunding Bonds, Series 2009	-	-	-	-	-	-
1441	Certificates of Obligation, Series 2009B&C	-	-	-	-	-	-
1442	Certificates of Obligation, Series 2010A&B	-	-	-	-	-	-
1443	Refunding Bonds, Series 2014A	-	-	-	-	-	-
1444	Refunding Bonds, Series 2014B	-	-	-	-	-	-
1445	Certificates of Obligation, Series 2014	1,318,241	1,318,241	1,276,748	1,362,594	1,362,594	323,422
1446	Refunding Bonds, Series 2014C	2,916,535	2,916,535	2,823,325	3,082,000	3,082,000	273,125
1447	Certificates of Obligation, Series 2015A	1,075,698	1,075,698	1,043,492	1,140,744	1,140,744	289,997
1448	Refunding Bonds, Series 2015B	2,809,026	2,809,026	2,733,645	2,908,750	2,908,750	369,000
1449	Refunding Bonds, Taxable Series 2015C	1,096,190	1,096,190	1,047,511	1,282,081	1,282,081	38,166
1450	Certificates of Obligation, Series 2016	2,441,448	2,441,448	2,365,451	2,555,150	2,555,150	587,200
1451	Certificates of Obligation, Series 2017	2,152,397	2,152,397	2,088,795	2,243,050	2,243,050	561,150
1452	Certificates of Obligation, Series 2018A	4,048,741	5,606,446	5,484,975	5,765,450	5,765,450	2,732,350
1453	Certificates of Obligation, Series 2018B	1,960,362	1,960,362	1,903,172	2,023,300	2,023,300	543,775
1454	Refunding Bonds, Taxable Series 2018C	857,647	857,647	817,903	921,456	921,456	460,353
1455	Certificates of Obligation, Series 2019A	1,859,345	1,859,345	1,806,234	1,907,200	1,907,200	526,475
1456	Refunding Bonds, Taxable Series 2019A	2,717,500	2,717,500	2,633,957	2,853,000	2,853,000	451,875
1457	Certificates of Obligation, Series 2020	1,803,836	1,803,836	1,754,179	1,811,600	1,811,600	565,425
1458	Certificates of Obligation, Series 2021	2,891,017	91,017	101,426	1,359,450	1,359,450	506,850
Total Debt Service Funds		29,947,983	28,705,688	27,880,811	31,215,824	31,215,824	8,229,162
Enterprise Funds							
2101	Sanitary Landfill	-	-	6,783	-	-	-
2102	Jail Commissary	-	473,568	876,218	765,866	1,873,681	417,260
Total Enterprise Funds		-	473,568	883,001	765,866	1,873,681	417,260
Internal Service Funds							
2201	Health Benefits Self-Insurance	-	-	16,302,667	36,494,372	36,494,778	16,527,271
2202	Workers' Compensation Self-Insurance	-	-	185,539	2,534,880	2,536,835	723,409
Total Internal Service Funds		-	-	16,488,206	39,029,252	39,031,613	17,250,680
Private-Purpose Trust Funds							
3301	Unclaimed Money Fund	-	-	11,604	-	-	-
3302	County Clerk Unclaimed Money Fund	-	-	2,842	-	-	-
3304	Bail Bond Sureties	-	-	885	-	-	-
Total Private-Purpose Trust Funds		-	-	15,331	-	-	-
Grand Total for Primary Government		554,381,941	572,542,876	370,980,096	652,088,454	708,351,660	170,181,144

This statement was prepared primarily on the modified accrual basis of accounting.

Statement of Revenues, Expenditures and Changes in Fund Balance - Budget to Actual
General Fund
May 31, 2023

	Original Budget	Adjusted Budget	Current Revenues/ Expenditures	Year-to-Date Revenues/ Expenditures	Encumbrances	Balance
Revenues						
Taxes	232,464,123	232,464,123	2,775,886	231,250,976		1,213,147
Licenses and permits	1,723,000	1,723,000	203,437	780,270		942,730
Intergovernmental revenues	10,612,000	10,615,509	996,963	2,739,716		7,875,793
Charges for services	17,346,768	17,346,768	1,918,224	7,833,155		9,513,613
Fines & forfeitures	225,000	225,000	30,743	143,614		81,386
Special assessments	100,000	100,000	7,635	148,630		(48,630)
Interest earnings	808,000	808,000	316,010	8,429,143		(7,621,143)
Miscellaneous	571,200	571,200	133,720	1,036,056		(464,856)
Total revenues	263,850,091	263,853,600	6,382,618	252,361,561		11,492,039
Expenditures						
General government						
Judicial	46,853,630	48,608,536	4,070,035	15,701,601	548,794	32,358,141
Executive	3,829,477	3,921,951	267,007	1,324,027	107,569	2,490,355
Elections	4,059,673	6,067,301	229,811	1,567,643	1,407,306	3,092,352
Financial administration	41,279,343	44,940,249	3,297,480	13,349,010	2,812,249	28,778,990
Other	17,171,764	22,743,618	1,767,645	11,456,788	1,852,944	9,433,885
Public safety						
Police	41,780,887	42,659,636	4,117,818	15,961,401	2,232,292	24,465,944
Fire	3,242,939	3,268,816	301,045	677,282	26,323	2,565,212
Corrections	73,289,157	71,115,562	3,773,322	15,128,529	2,625,767	53,361,267
Other protection	1,042,765	1,174,896	92,392	398,501	144,136	632,259
Highways and Streets	300,650	452,933	180,017	243,469	-	209,464
Sanitation	8,628,291	8,622,510	865,346	2,821,261	958,953	4,842,296
Health and welfare	17,666,172	19,393,505	1,071,965	5,662,622	460,639	13,270,243
Culture and recreation	4,205,732	4,661,358	573,480	1,818,941	557,204	2,285,213
Conservation	1,475,110	1,794,051	216,972	524,665	795,192	474,194
Urban and economic development	1,376,732	1,982,696	223,518	503,475	239,089	1,240,132
Debt Service						
Interest	12,000	12,000	1,213	4,685	-	7,315
Total expenditures	266,214,322	281,419,619	21,049,068	87,143,899	14,768,457	179,507,263
Excess (deficiency) of revenues over (under) expenditures	(2,364,231)	(17,566,019)	(14,666,450)	165,217,662		
Other financing sources (uses):						
Long-term notes issued	-	-	-	-		-
Sale of capital assets	-	-	-	-		-
Transfers in	-	-	-	-		-
Transfers out	(12,701,931)	(11,967,556)	(3,930,433)	(4,197,522)		(7,770,035)
Total other financing sources (uses)	(12,701,931)	(11,967,556)	(3,930,433)	(4,197,522)		(7,770,035)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	(29,533,576)		161,020,140		
Unassigned fund balance						
at January 1, 2023	34,469,178	34,469,178		34,469,178		
Prior period adjustments	-	-		-		
Adjusting journal entries	-	-		-		
Unreserved (reserved) fund balance	-	31,585,344		31,585,344		
Unassigned fund balance month ended May 31, 2023	34,469,178	36,520,947		227,074,662		

This statement was prepared primarily on the modified accrual basis of accounting.

County of Hidalgo, Texas
Budget Status by Department
General Fund
May 31, 2023

	Original Budget	Adjusted Budget	Current Expenditures	Year-to-Date Expenditures	Encumbrances	Balance
Expenditures and Other Financing Uses						
General government						
Judicial						
92nd District Court	467,666	468,098	34,650	160,038	2,656	305,404
93rd District Court	448,315	448,315	34,993	156,905	1,520	289,891
139th District Court	444,347	444,347	37,039	160,770	3,793	279,784
206th District Court	461,145	466,645	41,017	171,638	5,336	289,671
275th District Court	447,015	447,375	30,491	151,052	5,040	291,283
332nd District Court	491,008	491,008	39,323	170,943	2,608	317,457
370th District Court	454,000	454,000	35,323	158,161	3,215	292,624
389th District Court	466,705	466,705	31,607	152,730	1,718	312,256
398th District Court	479,625	479,625	38,705	169,415	6,467	303,743
430th District Court	482,981	522,681	61,328	211,100	9,980	301,602
449th District Court	456,112	456,112	34,396	157,078	3,942	295,092
464th District Court	445,051	445,051	34,379	157,674	2,265	285,112
476th District Court	675,128	675,128	18,323	18,323	6,659	650,146
County Court At Law 1	622,955	622,955	49,968	233,308	3,337	386,310
County Court At Law 2	655,188	655,188	40,806	193,920	7,161	454,108
Probate Court	744,739	744,739	59,101	263,323	4,379	477,037
County Court At Law 4	661,462	661,462	52,667	242,576	1,594	417,292
County Court At Law 5	643,544	643,544	52,773	216,491	1,272	425,781
County Court At Law 6	629,866	629,866	50,641	231,831	7,375	390,661
County Court At Law 7	646,551	646,551	40,035	187,353	4,074	455,124
County Court At Law 8	662,338	662,338	51,175	242,499	2,091	417,747
County Court At Law 9	585,456	586,156	47,394	216,651	6,157	363,348
County Court At Law 10	587,140	587,140	41,470	209,294	3,917	373,930
Master Court 1	148,122	148,122	10,704	50,541	422	97,159
Master Court 2	158,434	158,434	11,744	54,328	281	103,825
Court of Civil Appeals	2,000	2,000	152	586	1,198	217
Auxiliary Court	600,385	600,385	42,976	175,720	3,735	420,930
Child Protective Court	72,434	72,434	5,195	25,240	143	47,051
Justice of the Peace	-	-	-	-	-	-
Justice of the Peace 1-1	498,480	498,480	38,606	181,221	3,999	313,261
Justice of the Peace 1-2	507,621	507,621	41,903	186,924	3,416	317,281
Justice of the Peace 2-1	474,006	474,006	39,400	176,474	1,117	296,415
Justice of the Peace 2-2	485,540	485,540	37,639	169,153	673	315,714
Justice of the Peace 3-1	487,137	487,137	38,298	176,576	1,601	308,960
Justice of the Peace 3-2	477,268	477,268	37,229	176,680	1,450	299,138
Justice of the Peace 4-1	514,271	514,271	41,036	189,731	2,306	322,234
Justice of the Peace 4-2	464,929	469,929	39,646	162,226	3,419	304,284
Justice of the Peace 5-1	383,006	383,006	29,242	139,369	3,875	239,763
Indigent Defense	494,085	494,085	41,345	187,036	1,654	305,395
Criminal District Attorney	14,993,107	14,998,909	1,095,759	4,651,659	259,204	10,088,046
District Clerk	4,288,762	4,288,762	332,165	1,492,168	143,098	2,653,496
Domestic Relations	288,186	288,186	15,443	68,953	3,444	215,789
Budget and Management	7,500,000	9,197,412	1,113,797	2,764,212	-	6,433,200
Public Defense	1,357,520	1,357,520	100,155	439,732	17,204	900,584
Executive Office	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-
Total Judicial	46,853,630	48,608,536	4,070,035	15,701,601	548,794	32,358,141
Executive						
County Judge	1,837,855	1,874,519	119,702	549,500	45,929	1,279,090
Executive Office	1,991,622	2,047,432	147,305	774,527	61,640	1,211,265
Total Executive	3,829,477	3,921,951	267,007	1,324,027	107,569	2,490,355
Elections						
Elections Department	4,059,673	6,067,301	229,811	1,567,643	1,407,306	3,092,352
Total Elections	4,059,673	6,067,301	229,811	1,567,643	1,407,306	3,092,352
Financial Administration						
Appraisal fees	2,300,000	2,744,445	-	1,372,223	-	1,372,223
County Wide Admin	5,558,410	6,537,004	109,453	233,924	245,610	6,057,470
Budget and Management	1,417,358	1,462,358	74,562	371,840	8,507	1,082,010
Executive Office	1,144,628	1,311,628	171,749	396,629	192,339	722,660
Tax Assessor-Collector	8,961,380	8,978,869	634,575	2,835,023	317,967	5,825,879
County Treasurer	1,486,740	1,493,830	101,699	537,178	33,708	922,944

County of Hidalgo, Texas
Budget Status by Department
General Fund
May 31, 2023

	Original Budget	Adjusted Budget	Current Expenditures	Year-to-Date Expenditures	Encumbrances	Balance
Purchasing Agent	2,148,310	2,148,310	146,380	712,284	50,334	1,385,692
County Auditor	4,284,251	4,665,509	402,035	1,500,279	35,149	3,130,082
County Clerk	5,193,511	5,216,062	325,403	1,514,332	127,023	3,574,708
Human Resources/Civil Service	1,328,261	1,328,261	103,333	447,268	9,137	871,856
IT Department	7,456,494	9,053,974	1,228,290	3,428,031	1,792,476	3,833,467
Total Financial Administration	41,279,343	44,940,249	3,297,480	13,349,010	2,812,249	28,778,990
Other						
Commissioner, Precinct 4	28,294	24,120	706	3,856	12,397	7,867
Executive Office	4,293,741	8,495,019	112,159	6,788,153	1,091,220	615,647
Planning Department	1,343,318	1,370,394	104,054	455,243	45,569	869,581
Facilities Management Department	11,506,411	12,854,085	1,550,725	4,209,537	703,759	7,940,790
Total Other	17,171,764	22,743,618	1,767,645	11,456,788	1,852,944	9,433,885
Public safety						
Police						
Criminal District Attorney	1,364,895	1,393,150	199,181	740,639	641,577	10,933
Budget and Management	70,010	70,010	5,833	23,351	46,667	(7)
Precinct 1	-	210,000	70,000	210,000	-	-
Precinct 2	-	420,000	140,000	210,000	210,000	-
Executive Office	97,637	97,637	6,809	30,960	-	66,677
Sheriff	33,685,191	33,846,440	3,160,328	12,375,821	1,094,023	20,376,595
Constables	-	-	-	-	-	-
Constable, Precinct 1	1,328,580	1,336,694	105,468	485,906	35,469	815,319
Constable, Precinct 2	1,362,920	1,362,920	114,936	509,401	49,065	804,453
Constable, Precinct 3	1,605,028	1,634,919	137,965	583,185	68,984	982,750
Constable, Precinct 4	1,647,700	1,661,054	128,287	570,707	63,705	1,026,642
Constable, Precinct 5	618,926	626,813	49,010	221,431	22,800	382,581
Total Police	41,780,887	42,659,636	4,117,818	15,961,401	2,232,292	24,465,944
Fire						
Emergency Services	3,242,939	3,268,816	301,045	677,282	26,323	2,565,212
Total Fire	3,242,939	3,268,816	301,045	677,282	26,323	2,565,212
Corrections						
Sheriff	59,046,271	56,821,440	2,841,397	11,046,713	1,856,504	43,918,224
Adult Probation	70,000	70,000	4,924	19,490	9,299	41,211
Juvenile Probation	14,172,886	14,224,122	927,001	4,062,326	759,964	9,401,832
Juvenile CBG	-	-	-	-	-	-
Total Corrections	73,289,157	71,115,562	3,773,322	15,128,529	2,625,767	53,361,267
Other Protection						
County Judge	877,765	909,896	67,193	360,702	52,263	496,931
Budget and Management	-	100,000	-	-	-	100,000
Executive Office	165,000	165,000	25,200	37,799	91,872	35,328
430th District Court	-	-	-	-	-	-
Total Other Protection	1,042,765	1,174,896	92,392	398,501	144,136	632,259
Highways and Streets						
Precinct 1	-	-	-	-	-	-
Budget and Management	300,650	452,933	180,017	243,469	-	209,464
Total Highways and Streets	300,650	452,933	180,017	243,469	-	209,464
Sanitation						
Commissioner, Precinct 1	2,656,211	2,495,373	263,127	863,640	257,423	1,374,309
Commissioner, Precinct 2	583,379	613,379	66,674	208,395	142,373	262,611
Commissioner, Precinct 3	2,670,458	2,676,142	262,290	860,526	249,204	1,566,411
Commissioner, Precinct 4	2,085,161	2,172,289	211,380	650,418	267,208	1,254,663
Executive Office	633,082	665,328	61,875	238,281	42,744	384,303
Total Sanitation	8,628,291	8,622,510	865,346	2,821,261	958,953	4,842,296
Health and Welfare						
Budget and Management	-	-	-	-	-	-
Commissioner, Precinct 4	-	-	-	-	-	-
Executive Office	1,448,000	1,529,761	1,192	1,446,048	-	83,713
Human Services	7,096,265	8,636,743	394,276	1,359,116	176,720	7,100,906

County of Hidalgo, Texas
 Budget Status by Department
 General Fund
 May 31, 2023

	Original Budget	Adjusted Budget	Current Expenditures	Year-to-Date Expenditures	Encumbrances	Balance
Health Department	8,466,878	8,571,972	623,544	2,639,315	273,648	5,659,009
WIC	3,150	3,150	1,006	1,045	-	2,105
Child Welfare	143,177	143,177	10,225	40,542	-	102,635
Veterans Services	508,702	508,702	41,723	176,557	10,271	321,874
Total Health and Welfare	17,666,172	19,393,505	1,071,965	5,662,622	460,639	13,270,243
Culture and Recreation						
Commissioner, Precinct 1	911,147	959,061	83,732	339,311	142,695	477,055
Commissioner, Precinct 2	1,214,428	1,596,697	113,548	651,064	60,784	884,850
Commissioner, Precinct 3	820,247	840,135	59,900	208,900	46,532	584,703
Commissioner, Precinct 4	532,761	538,316	44,989	178,361	21,361	338,594
Executive Office	727,149	727,149	271,311	441,305	285,833	11
Total Culture and Recreation	4,205,732	4,661,358	573,480	1,818,941	557,204	2,285,213
Conservation						
Executive Office	879,410	1,190,952	184,271	405,568	784,720	664
Texas Cooperative Extension	595,700	603,098	32,701	119,097	10,472	473,530
Total Conservation	1,475,110	1,794,051	216,972	524,665	795,192	474,194
Urban and Economic Development						
County Judge	345,069	948,206	147,423	204,242	158,784	585,181
Commissioner, Precinct 1	129,099	129,099	10,167	43,921	4,539	80,639
Commissioner, Precinct 2	569,096	586,609	39,869	136,398	67,981	382,230
Commissioner, Precinct 4	234,468	219,782	17,827	77,754	7,785	134,242
Executive Office	-	-	-	-	-	-
Urban County	99,000	99,000	8,232	41,160	-	57,840
Total Urban and Economic Development	1,376,732	1,982,696	223,518	503,475	239,089	1,240,132
Debt Service						
Interest	12,000	12,000	1,213	4,685	-	7,315
Total Debt Service	12,000	12,000	1,213	4,685	-	7,315
Other Financing Uses						
Interfund Transfers	12,701,931	11,967,556	3,930,433	4,197,522	-	7,770,035
Total Other Financing Uses	12,701,931	11,967,556	3,930,433	4,197,522	-	7,770,035
Total Expenditures and Other Financing Uses	278,916,253	293,387,175	24,979,501	91,341,420	14,768,457	187,277,298

This statement was prepared primarily on the modified accrual basis of accounting.