

Hidalgo County, Texas

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

June 30, 2023



Prepared by the Office of the County Auditor
Letty Chavez

Hidalgo County, Texas

Monthly Financial Report (Unaudited and Unadjusted) June 30, 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 June 30, 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
June 30, 2023

	Governmental Fund Types				Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals
	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Trust & Agency	Capital Assets	General Long-Term Debt	(Memo Only) June 30, 2023
ASSETS AND OTHER DEBITS										
Assets:										
Cash	2,446,103	11,223,094	8,891	14,258,110	2,205,943	1,270,266	4,894,962	-	-	36,307,369
Investments	128,000,000	181,000,000	40,500,000	13,870,000	-	10,000,000	2,840,022	-	-	376,210,022
Receivables (net of allowance for uncollectibles)	17,998,109	56,068	11,039	1,934,243	-	(542)	45	-	-	19,998,962
Due from other governments	1,166,137	8,120,639	16,887,887	-	-	-	-	-	-	26,174,663
Due from other funds	30,331,392	16,883,007	401	2,406,645	151,067	192,948	41,631,923	-	-	91,597,383
Due from component unit	444,231	672,765	-	-	-	-	-	-	-	1,116,997
Inventories	842,116	-	-	-	-	-	-	-	-	842,116
Prepaid items	(60)	800	-	-	-	-	-	-	-	740
Investments - noncurrent	112,845,000	-	-	-	-	-	-	-	-	112,845,000
Advances to other funds	114,475	10,400	-	-	-	150,000	-	-	-	274,875
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	294,189,504	217,966,773	57,408,218	32,468,999	3,753,295	11,621,389	55,360,985	1,109,399,290	367,135,000	2,149,303,452
LIABILITIES, EQUITY AND OTHER CREDITS										
Liabilities:										
Bank overdraft	-	-	-	-	-	-	-	-	-	-
Accounts payable	746,125	172	94,612	289,997	1,388	(5,394)	3,854,599	-	-	4,981,498
Vouchers payable	-	-	-	(289,997)	-	-	-	-	-	(289,997)
Compensated Absences-Current	-	-	-	-	1,887	941	-	-	-	2,828
Claims and judgments	-	-	-	-	-	5,169,099	523,055	-	-	5,692,154
Retainage payable	2,817	403,145	8,478,633	-	-	-	-	-	-	8,884,595
Arbitrage payable	-	-	-	-	-	-	-	-	-	-
Due to other funds	35,904,592	11,365,659	297,574	-	151,190	152,642	41,768,038	-	-	89,639,696
Due to other governments	8,222,503	1,358,341	24,940	-	-	-	-	-	-	9,605,784
Due to others	1,323	-	-	-	-	-	-	-	-	1,323
Due to component unit	181	3,864	-	-	-	-	-	-	-	4,045
Held in escrow	2,081,631	4,928	-	-	-	-	8,884,056	-	-	10,970,615
Unearned revenues	-	166,462,416	1,571,346	-	-	-	-	-	-	168,033,762
Unavailable revenues	17,788,425	1,556,741	14,459,217	1,934,243	-	-	-	-	-	35,738,626
Undistributed receipts	(1,118,077)	-	-	-	-	-	-	-	-	(1,118,077)
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	63,629,521	181,155,266	24,926,323	1,934,243	1,761,174	5,365,686	55,029,748	-	367,135,000	700,936,960
Equity and other credits:										
Net investment in capital assets	-	-	-	-	1,396,285	(12)	-	1,109,399,290	-	1,110,795,563
Unrestricted	-	-	-	-	528,935	6,105,715	331,237	-	-	6,965,886
Nonspendable	969,836	-	-	-	-	150,000	-	-	-	1,119,836
Restricted	8,851,012	36,811,507	32,481,895	30,534,756	66,902	-	-	-	-	108,746,072
Assigned	5,045,019	-	-	-	-	-	-	-	-	5,045,019
Unassigned	215,694,116	-	-	-	-	-	-	-	-	215,694,116
Total equity and other credits	230,559,983	36,811,507	32,481,895	30,534,756	1,992,121	6,255,703	331,237	1,109,399,290	-	1,448,366,492
Total liabilities, equity and other credits	294,189,504	217,966,773	57,408,218	32,468,999	3,753,295	11,621,389	55,360,985	1,109,399,290	367,135,000	2,149,303,452

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 Six Month Ended June 30, 2023

	General	Special Revenue	Capital Projects	Debt Service	Total Governmental Funds
Revenues					
Taxes	232,906,806	-	-	26,564,106	259,470,913
Licenses and permits	945,672	3,688,919	-	-	4,634,591
Intergovernmental revenues	11,399,931	19,542,398	-	-	30,942,329
Charges for services	9,223,285	4,360,186	-	-	13,583,471
Fines & forfeitures	166,032	3,773,147	-	-	3,939,179
Special assessments	155,727	49,593,182	-	-	49,748,910
Interest earnings	8,580,728	3,187,213	696,921	68,293	12,533,154
Miscellaneous	1,128,429	199,151	750	-	1,328,331
Total revenues	264,506,611	84,344,196	697,671	26,632,399	376,180,878
Expenditures					
General government					
Judicial	20,299,451	2,494,352	173,112	-	22,966,915
Executive	1,647,826	-	-	-	1,647,826
Elections	1,959,805	2,695	-	-	1,962,500
Financial administration	16,385,145	282,046	-	-	16,667,191
Other	14,197,368	-	1,801,378	-	15,998,746
Public safety					
Police	20,427,277	3,050,109	426,680	-	23,904,066
Fire	905,630	-	-	-	905,630
Corrections	19,724,937	8,024,166	-	-	27,749,103
Other protection	496,075	-	-	-	496,075
Highways and streets	263,150	12,277,795	3,929,722	-	16,470,668
Sanitation	3,616,461	-	-	-	3,616,461
Drainage	-	-	-	-	-
Health and welfare	6,844,628	71,181,836	158,894	-	78,185,359
Culture and recreation	2,217,691	1,358,759	478,917	-	4,055,367
Conservation	649,316	-	-	-	649,316
Urban and economic development	622,430	17,645	-	-	640,075
Debt service					
Principal	-	-	-	-	-
Interest and fiscal agent fees	7,283	-	-	8,229,162	8,236,445
Issuance costs	-	-	-	-	-
Advance refunding escrow	-	-	-	-	-
Intergovernmental expenditures	-	-	-	-	-
Total expenditures	110,264,474	98,689,405	6,968,702	8,229,162	224,151,743
Excess (deficiency) of revenues over (under) expenditures	154,242,138	(14,345,209)	(6,271,031)	18,403,237	152,029,135
Other financing sources (uses):					
Sale of capital assets	-	700,048	-	-	700,048
General long-term debt issued	-	-	-	-	-
Long-term notes issued	-	-	-	-	-
Transfers in	-	3,423,468	-	1,557,704	4,981,172
Transfers out	(4,670,986)	(310,186)	-	-	(4,981,172)
Payment to refunded bond escrow agent	-	-	-	-	-
Total other financing sources (uses)	(4,670,986)	3,813,330	-	1,557,704	700,048
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	149,571,152	(10,531,879)	(6,271,031)	19,960,942	152,729,183
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 June 30, 2023	230,559,983	36,811,507	32,481,895	30,534,756	330,388,142

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
June 30, 2023

Fund	Beginning Balance June 1, 2023	Receipts	Disbursements	Ending Balance June 30, 2023
General Fund				
1100 General Fund	(937,189)	49,643,768	46,260,476	2,446,103
Total General Fund	(937,189)	49,643,768	46,260,476	2,446,103
Special Revenue Funds				
1200 Road & Bridge County Wide	(3,817,111)	4,467,212	1,789,645	(1,139,544)
1220 LEOSE	70,360	381	14,762	55,979
1222 District Attorney Bad Check Processing	72,818	4,437	1,190	76,066
1223 District Attorney Investigations H.B. 65	1,475,677	19,420	27,059	1,468,039
1224 Drug Abuse Prevention and Rehabilitation	531,705	659	-	532,364
1225 Pretrial Intervention Prgm Fund	(67,733)	110,569	27,448	15,388
1226 Sheriff Investigations	1,953	2	-	1,955
1227 Sheriff Investigations H.B. 65	(1,647)	106	-	(1,542)
1228 Sheriff Equitable Sharing - Treasury Funds	357,955	444	-	358,399
1229 Sheriff Equitable Sharing - Justice Funds	25,074	2,663	26,886	850
1230 Constable Pct. 3 Investigations H.B. 65	47,716	56	2,364	45,408
1231 Constable Pct. 4 Investigations H.B. 65	288,734	358	-	289,092
1233 Constable Pct. 1 Investigations H.B. 65	56,302	818	1,813	55,307
1234 County Child Abuse Prevention	66,102	942	-	67,044
1235 District Clerk Records Management & Preservation	385,698	74,499	-	460,197
1237 County Clerk Records Management & Preservation	789,171	334,688	112,614	1,011,245
1238 County Records Management & Preservation	34,962	43	-	35,005
1239 Court Reporter Service	405,703	84,668	8,624	481,748
1240 Juvenile Delinquency Prevention	5,283	7	-	5,290
1241 Courthouse Security	14,821	149,431	33,482	130,770
1242 Justice Court Technology	114,324	39,907	7,691	146,540
1243 Contributions	332,883	407	4,819	328,471
1245 Justice Court Building Security	174,535	2,497	-	177,032
1246 Tax Assessor-Collector Special Vehicle Inventory	1,115,219	32,054	1,837	1,145,436
1247 Law Library	155,223	116,971	34,763	237,431
1250 Supplemental Court Guardianship	179,076	6,920	-	185,996
1251 HIDTA Chapter 59	100,198	316	37,105	63,408
1252 HIDTA US Treasury	73,494	80	8,543	65,031
1253 HIDTA Other States	99,893	124	-	100,016
1255 County & District Court Technology	156,384	4,438	-	160,822
1256 DA US Department of Justice	235,335	290	6,811	228,814
1257 Constable Pct.3 Treasury	458	1	-	458
1258 Local Provider Participation	38,369,467	7,953,136	39,693,929	6,628,674
1259 Constable Pct.4 Federal Sharing - Treasury	3,112	4	-	3,116
1260 Constable Pct.2 Chapter 59	6,020	7	-	6,027
1261 Constable Pct.3 Federal Sharing - DOJ	2,925	4	-	2,929
1263 Constable Pct.4 Federal Sharing - DOJ	2,290	3	-	2,293
1265 Constable Pct.1 Federal Sharing - USDOJ	16,053	973	-	17,026
1280 Designated Purpose Grants - Level 0	1,277	2	-	1,278
1281 Designated Purpose Grants - Level 1	(321,857)	81,670	151,176	(391,363)
1282 Designated Purpose Grants - Level 2	(96,819)	-	13,056	(109,874)
1283 Designated Purpose Grants - Level 3	(85,151)	28,753	17,296	(73,694)
1284 Designated Purpose Grants - Level 4	532,400	250,768	116,737	666,431
1285 Designated Purpose Grants - Level 5	(46,875)	4,671	116,335	(158,539)
1286 Designated Purpose Grants - Level 6	(1,087,831)	13,597	38,960	(1,113,195)
1287 Designated Purpose Grants - Level 7	118,330	147	-	118,477
1289 Designated Purpose Grants - Level 9	(421,100)	245,706	176,584	(351,978)
1290 American Rescue Plan	(879,997)	7,001,476	4,928,882	1,192,597
1291 HIDTA Grants	(652,364)	74,439	69,717	(647,642)
1292 WIC Grants	(2,121,114)	112,858	786,278	(2,794,534)
1293 Health Department Grants	(153,486)	328,428	614,284	(439,342)
1294 Juvenile Probation Department Grants	933,585	1,493	205,330	729,747
1295 Post Adjudication Juvenile Boot Camp	289,903	47,668	-	337,571
1296 Juvenile Probation Title IV-E	729,484	923	-	730,407
1297 Adult Probation Grants	(954,036)	2,326,152	1,293,952	78,164
Total Special Revenue Funds	37,664,781	23,928,286	50,369,973	11,223,094
Capital Projects Funds				
1301 Capital Outlay	(2,567,518)	-	47,124	(2,614,642)
1303 Sale of Capital Assets	2,600,372	572	18,075	2,582,869
1312 Border Colonia Access Program Round III	-	-	-	-
1315 Texas Department of Transportation Projects	(13,661,640)	442,213	1,269,100	(14,488,528)
1342 Certificates of Obligation, Series 2010A&B	350,581	78	-	350,658

County of Hidalgo, Texas
Schedule of Cash Receipts and Disbursements
June 30, 2023

Fund	Beginning	Receipts	Disbursements	Ending
	Balance			Balance
	June 1, 2023			June 30, 2023
1345 Certificates of Obligation, Series 2014	168,805	37	-	168,843
1347 Certificates of Obligation, Series 2015A	34,551	8	-	34,558
1350 Certificates of Obligation, Series 2016	1,089,952	242	-	1,090,194
1351 Certificates of Obligation, Series 2017	1,636,945	517	86,514	1,550,947
1352 Certificates of Obligation, Series 2018A	3,459,761	767	-	3,460,528
1353 Certificates of Obligation, Series 2018B	2,901,727	641	7,427	2,894,941
1355 Certificates of Obligation, Series 2019A	3,353,385	1,055	82,128	3,272,312
1357 Certificates of Obligation, Series 2020	1,941,068	463	60,469	1,881,061
1358 Certificates of Obligation, Series 2021	157,704	-	332,554	(174,851)
Total Capital Projects Funds	1,465,690	446,592	1,903,392	8,891
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	613,468	-	616,001
1446 Refunding Bonds, Series 2014C	3,787	1,357,450	-	1,361,237
1447 Certificates of Obligation, Series 2015A	3,593	501,350	-	504,942
1448 Refunding Bonds, Series 2015B	3,358	1,316,136	-	1,319,494
1449 Refunding Bonds, Series 2015C	3,759	501,474	-	505,233
1450 Certificates of Obligation, Series 2016	2,958	1,136,916	-	1,139,874
1451 Certificates of Obligation, Series 2017	5,482	1,003,624	-	1,009,107
1452 Certificates of Obligation, Series 2018A	1,565,660	1,884,873	-	3,450,533
1453 Certificates of Obligation, Series 2018B	4,654	914,762	-	919,416
1454 Refunding Bonds, Series 2018C	3,031	390,743	-	393,775
1455 Certificates of Obligation, Series 2019A	3,505	868,479	-	871,984
1456 Refunding Bonds, Series 2019A	2,297	1,266,504	-	1,268,801
1457 Certificates of Obligation, Series 2020A	2,368	843,832	-	846,200
1458 Certificates of Obligation, Series 2021	8,699	42,814	-	51,514
Total Debt Service Funds	1,615,684	12,642,426	-	14,258,110
Enterprise Funds				
2101 Sanitary Landfill	524,053	925	-	524,978
2102 Jail Commissary	1,675,667	61,801	56,502	1,680,965
Total Enterprise Funds	2,199,720	62,725	56,502	2,205,943
Internal Service Funds				
2201 Health Benefits Self-Insurance	(2,125,246)	4,209,319	2,259,756	(175,682)
2202 Workers' Compensation Self-Insurance	1,512,433	17,650	84,135	1,445,949
Total Internal Service Funds	(612,812)	4,226,969	2,343,891	1,270,266
Private-Purpose Trust Funds				
3301 Unclaimed Money	678,238	7,430	5	685,663
3302 County Clerk Unclaimed Money	165,902	824	-	166,726
3304 Bail Bond Sureties	51,646	257	-	51,903
Total Private-Purpose Trust Funds	895,785	8,511	5	904,291
Agency Funds				
3401 Clearing Fund	7,718,039	6,682,788	10,428,741	3,972,086
3402 Payroll Fund	4,422,942	9,270,117	13,674,696	18,362
3403 Insurance Fund	223	1	1	223
Total Agency Funds	12,141,203	15,952,906	24,103,438	3,990,671
Grand Total for Primary Government	54,432,863	106,912,184	125,037,677	36,307,369

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

County of Hidalgo, Texas
Schedule of Interfund Transfers
June 30, 2023

	Transfers In:											Capital Projects		Debt Service	Enterprise	Fiduciary	Total	
	Special Revenue																	
	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	2,609,984	-	-	-	-	-	-	-	364,152	139,145	-	-	-	-	1,557,704	-	-	4,670,986
Special Revenue Funds:																		
R&B Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VAP Program 017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sheriff CCP59	-	-	-	-	-	-	-	-	5,986	-	-	-	-	-	-	-	-	5,986
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	-	-	-	-	-	-	-	-	26,787	-	277,412	-	-	-	-	-	-	304,200
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	2,609,984	-	-	-	-	-	-	-	396,926	139,145	277,412	-	-	-	1,557,704	-	-	4,981,172

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

County of Hidalgo, Texas
Schedule of Long-Term Debt Outstanding
June 30, 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 Six Month Ended June 30, 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	263,854,661	264,506,611	278,916,253	293,488,236	114,935,459
	Total General Fund	263,850,091	263,854,661	264,506,611	278,916,253	293,488,236	114,935,459
Special Revenue Funds							
1200	Road & Bridge County Wide	16,437,105	16,740,708	10,924,970	23,478,963	31,401,476	10,794,284
1220	LEOSE	-	42,269	42,950	14,795	73,776	17,586
1222	District Attorney Bad Check Processing	-	-	11,914	-	26,595	6,438
1223	District Attorney Investigations H.B. 65	-	-	77,806	-	649,910	218,206
1224	Drug Abuse Prevention and Rehabilitation	-	-	11,763	-	-	-
1225	Pretrial Intervention Prgm Fund	250,000	250,000	207,599	-	250,000	171,412
1226	Sheriff Investigations	-	-	21	-	-	-
1227	Sheriff Investigations H.B. 65	-	-	14,030	10,673	414,984	214,774
1228	Sheriff Federal Sharing - U.S. Treasury	-	-	114,318	-	28,350	6,898
1229	Sheriff Federal Sharing - U.S. Dept of Justice	-	-	93,854	-	252,690	57,546
1230	Constable Pct. 3 Investigations H.B. 65	-	-	540	-	28,570	7,262
1231	Constable Pct. 4 Investigations H.B. 65	-	-	3,158	-	261,275	12,375
1233	Constable Pct. 1 Investigations H.B. 65	-	-	1,429	-	14,521	12,896
1234	County Child Abuse Prevention	2,000	2,000	3,011	-	-	-
1235	District Clerk Records Management & Preservation	200,000	200,000	149,560	-	281,403	125,157
1237	County Clerk Records Management & Preservation	1,250,000	1,250,000	707,282	97,152	936,439	255,111
1238	County Records Management & Preservation	-	-	490	-	-	-
1239	Court Reporter Service	250,000	250,000	166,740	-	401,000	77,226
1240	Juvenile Delinquency Prevention	-	-	56	-	-	-
1241	Courthouse Security	450,000	450,000	280,216	473,334	473,677	209,223
1242	Justice Court Technology	110,000	110,000	69,059	-	260,532	83,767
1243	Contributions	40,000	40,000	3,607	-	161,828	19,804
1245	Justice Court Building Security	7,000	7,000	5,433	-	-	-
1246	Tax Assessor-Collector Special Vehicle Inventory	-	-	159,025	-	448,014	12,233
1247	Law Library	385,000	385,000	242,169	541,807	544,483	185,255
1250	Supplemental Court Guardianship	20,000	20,000	14,871	-	-	-
1251	HIDTA Chapter 59	-	1,672	710,168	-	471,620	208,646
1252	HIDTA US Treasury	-	-	37,443	-	143,066	86,299
1253	HIDTA Other States	-	-	1,061	-	-	-
1254	HIDTA US Justice	-	-	-	-	-	-
1255	Co & District Court Technology	11,000	11,000	9,759	-	-	-
1256	DA US Department of Justice	-	-	56,857	-	343,023	45,599
1257	Constable Pct.3 Treasury	-	-	5	-	450	-
1258	Local Provider Participation Fund	-	43,373,229	49,970,674	-	53,251,283	53,220,054
1259	Constable Pct.4 Federal Sharing - Treasury	-	-	33	-	-	-
1260	Constable Pct.2 Chapter 59	-	-	64	-	-	-
1261	Constable Pct.3 Federal Sharing - DOJ	-	-	31	-	2,873	-
1263	Constable Pct.4 Federal Sharing - DOJ	-	-	24	-	-	-
1265	Constable Pct.1 Federal Sharing - USDOJ	-	-	6,443	-	-	-
1280	Designated Purpose Grants - Level 0	-	-	6	-	-	-
1281	Designated Purpose Grants - Level 1	2,434,214	2,434,214	933,091	2,178,297	2,178,297	939,852
1282	Designated Purpose Grants - Level 2	404,218	404,218	79,922	404,218	404,218	79,922
1283	Designated Purpose Grants - Level 3	640,222	899,059	141,805	580,829	899,059	141,066
1284	Designated Purpose Grants - Level 4	2,905,913	6,258,290	1,585,655	2,905,913	6,258,290	1,756,461
1285	Designated Purpose Grants - Level 5	1,418,307	1,418,307	591,227	1,122,890	1,122,890	654,605
1286	Designated Purpose Grants - Level 6	2,653,552	2,704,312	138,027	2,653,552	2,704,312	914,154
1287	Designated Purpose Grants - Level 7	17,601	117,396	18,682	17,601	117,396	-
1289	Designated Purpose Grants - Level 9	2,259,804	2,259,804	927,732	1,514,636	1,985,221	929,178
1290	AMERICAN RESCUE PLAN	157,812,082	157,812,082	2,258,265	157,812,082	157,812,082	11,742,427
1291	HIDTA Grants	303,891	1,153,096	221,809	303,891	1,153,096	388,586
1292	WIC Grants	8,524,593	9,442,805	4,900,078	8,524,593	9,442,805	4,900,078
1293	Health Department Grants	12,134,638	18,548,910	3,243,754	11,719,206	18,741,448	3,225,854
1294	Juvenile Probation Department Grants	2,493,005	2,858,069	1,303,895	2,493,005	2,858,069	1,576,615
1295	Post Adjudication Juvenile Boot Camp	495,240	537,110	92,451	495,240	537,110	89,285
1296	Juvenile Probation Title IV-E	433,763	433,763	25,892	468,188	468,188	18,046
1297	Adult Probation Grants	12,518,929	13,087,362	7,906,989	12,518,929	13,087,362	5,595,411
	Total Special Revenue Funds	226,862,076	283,501,674	88,467,712	230,329,792	310,891,680	98,999,591
Capital Projects Funds							
1301	Capital Outlay	3,548,345	4,427,609	-	1,448,618	2,327,882	628,582
1302	Tax Notes, Series 2007	-	-	-	-	-	-
1303	Sale of Capital Assets	-	-	4,582	2,448,319	2,448,319	57,334
1304	Tax Notes, Series 2014	-	-	-	-	-	-

County of Hidalgo, Texas
 Summary of Revenues and Expenditures - Budget to Actual
 By Fund
 For the Six Month Ended June 30, 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	33,125,333	8,621	17,998,790	20,950,677	2,857,267
1342	Certificates of Obligation, Series 2010A&B	-	-	549	30,638	30,638	-
1345	Certificates of Obligation, Series 2014	-	-	267	165,325	165,325	-
1347	Certificates of Obligation, Series 2015A	-	-	71	33,126	33,126	-
1350	Certificates of Obligation, Series 2016	-	-	2,262	1,012,882	1,012,882	-
1351	Certificates of Obligation, Series 2017	-	-	2,676	1,363,958	1,363,958	84,363
1352	Certificates of Obligation, Series 2018A	-	-	52,696	1,002,004	1,002,004	-
1353	Certificates of Obligation, Series 2018B	-	-	100,096	5,144,954	5,144,954	42,952
1355	Certificates of Obligation, Series 2019A	-	-	56,442	5,706,874	5,706,874	276,045
1357	Certificates of Obligation, Series 2020	-	-	110,838	10,569,665	10,569,665	1,050,804
1358	Certificates of Obligation, Series 2021	-	-	358,570	24,906,313	24,906,313	1,971,356
Total Capital Projects Funds		33,721,791	37,552,942	697,671	71,831,466	75,662,618	6,968,702
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	1,292,028	1,362,594	1,362,594	323,422
1446	Refunding Bonds, Series 2014C	2,916,535	2,916,535	2,856,865	3,082,000	3,082,000	273,125
1447	Certificates of Obligation, Series 2015A	1,075,698	1,075,698	1,055,243	1,140,744	1,140,744	289,997
1448	Refunding Bonds, Series 2015B	2,809,026	2,809,026	2,760,590	2,908,750	2,908,750	369,000
1449	Refunding Bonds, Taxable Series 2015C	1,096,190	1,096,190	1,065,585	1,282,081	1,282,081	38,166
1450	Certificates of Obligation, Series 2016	2,441,448	2,441,448	2,393,085	2,555,150	2,555,150	587,200
1451	Certificates of Obligation, Series 2017	2,152,397	2,152,397	2,112,584	2,243,050	2,243,050	561,150
1452	Certificates of Obligation, Series 2018A	4,048,741	5,606,446	5,532,614	5,765,450	5,765,450	2,732,350
1453	Certificates of Obligation, Series 2018B	1,960,362	1,960,362	1,924,397	2,023,300	2,023,300	543,775
1454	Refunding Bonds, Taxable Series 2018C	857,647	857,647	832,880	921,456	921,456	460,353
1455	Certificates of Obligation, Series 2019A	1,859,345	1,859,345	1,825,598	1,907,200	1,907,200	526,475
1456	Refunding Bonds, Taxable Series 2019A	2,717,500	2,717,500	2,664,283	2,853,000	2,853,000	451,875
1457	Certificates of Obligation, Series 2020	1,803,836	1,803,836	1,772,145	1,811,600	1,811,600	565,425
1458	Certificates of Obligation, Series 2021	2,891,017	91,017	102,207	1,359,450	1,359,450	506,850
Total Debt Service Funds		29,947,983	28,705,688	28,190,104	31,215,824	31,215,824	8,229,162
Enterprise Funds							
2101	Sanitary Landfill	-	-	7,708	-	-	-
2102	Jail Commissary	-	915,341	938,019	765,866	1,932,521	504,267
Total Enterprise Funds		-	915,341	945,727	765,866	1,932,521	504,267
Internal Service Funds							
2201	Health Benefits Self-Insurance	-	-	19,295,673	36,494,372	36,494,778	18,793,050
2202	Workers' Compensation Self-Insurance	-	-	203,189	2,534,880	2,536,835	815,002
Total Internal Service Funds		-	-	19,498,862	39,029,252	39,031,613	19,608,053
Private-Purpose Trust Funds							
3301	Unclaimed Money Fund	-	-	14,993	-	-	-
3302	County Clerk Unclaimed Money Fund	-	-	3,666	-	-	-
3304	Bail Bond Sureties	-	-	1,141	-	-	-
Total Private-Purpose Trust Funds		-	-	19,801	-	-	-
Grand Total for Primary Government		554,381,941	614,530,306	402,326,487	652,088,454	752,222,492	249,245,235

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
June 30, 2023

	Original Budget	Adjusted Budget	Current Revenues/ Expenditures	Year-to-Date Revenues/ Expenditures	Encumbrances	Balance
Revenues						
Taxes	232,464,123	232,464,123	1,655,830	232,906,806		(442,684)
Licenses and permits	1,723,000	1,723,000	165,402	945,672		777,328
Intergovernmental revenues	10,612,000	10,616,570	8,660,215	11,399,931		(783,361)
Charges for services	17,346,768	17,346,768	1,390,131	9,223,285		8,123,482
Fines & forfeitures	225,000	225,000	22,418	166,032		58,968
Special assessments	100,000	100,000	7,098	155,727		(55,727)
Interest earnings	808,000	808,000	151,584	8,580,728		(7,772,728)
Miscellaneous	571,200	571,200	92,373	1,128,429		(557,229)
Total revenues	263,850,091	263,854,661	12,145,050	264,506,611		(651,950)
Expenditures						
General government						
Judicial	46,853,630	48,662,949	4,597,850	20,299,451	568,373	27,795,125
Executive	3,829,477	3,923,469	323,799	1,647,826	131,581	2,144,062
Elections	4,059,673	6,067,301	392,162	1,959,805	1,374,047	2,733,449
Financial administration	41,279,343	43,237,697	3,036,135	16,385,145	2,811,064	24,041,489
Other	17,171,764	24,250,752	2,740,580	14,197,368	1,858,040	8,195,344
Public safety						
Police	41,780,887	42,706,238	4,465,876	20,427,277	2,227,291	20,051,671
Fire	3,242,939	3,268,816	228,349	905,630	20,570	2,342,616
Corrections	73,289,157	71,121,491	4,596,408	19,724,937	4,823,982	46,572,572
Other protection	1,042,765	1,184,096	97,574	496,075	109,323	578,698
Highways and Streets	300,650	452,933	19,681	263,150	-	189,783
Sanitation	8,628,291	8,622,525	795,199	3,616,461	955,764	4,050,301
Health and welfare	17,666,172	19,402,458	1,182,006	6,844,628	459,623	12,098,206
Culture and recreation	4,205,732	4,661,747	398,750	2,217,691	490,744	1,953,313
Conservation	1,475,110	1,824,560	124,652	649,316	701,684	473,559
Urban and economic development	1,376,732	2,121,646	118,955	622,430	210,159	1,289,058
Debt Service						
Interest	12,000	12,000	2,598	7,283	-	4,717
Total expenditures	266,214,322	281,520,680	23,120,575	110,264,474	16,742,245	154,513,961
Excess (deficiency) of revenues over (under) expenditures	(2,364,231)	(17,666,019)	(10,975,524)	154,242,138		
Other financing sources (uses):						
Long-term notes issued	-	-	-	-		-
Sale of capital assets	-	-	-	-		-
Transfers in	-	-	-	-		-
Transfers out	(12,701,931)	(11,967,556)	(473,464)	(4,670,986)		(7,296,570)
Total other financing sources (uses)	(12,701,931)	(11,967,556)	(473,464)	(4,670,986)		(7,296,570)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	(29,633,576)		149,571,152		
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	-	31,653,786		31,653,786		
Unassigned fund balance month ended June 30, 2023	34,469,178	36,489,389		215,694,116		

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

County of Hidalgo, Texas
Budget Status by Department
General Fund
June 30, 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	49,375	209,413	6,150	252,535
93rd District Court	448,315	448,315	46,850	203,754	1,411	243,150
139th District Court	444,347	444,347	46,217	206,987	3,533	233,826
206th District Court	461,145	466,645	40,521	212,159	5,227	249,260
275th District Court	447,015	447,575	37,142	188,194	4,908	254,473
332nd District Court	491,008	491,008	51,374	222,318	2,356	266,334
370th District Court	454,000	454,000	47,172	205,333	3,253	245,414
389th District Court	466,705	466,705	38,089	190,820	5,151	270,734
398th District Court	479,625	479,825	51,250	220,665	5,231	253,929
430th District Court	482,981	527,012	52,048	263,148	11,081	252,784
449th District Court	456,112	456,112	47,942	205,020	4,478	246,614
464th District Court	445,051	445,051	46,181	203,855	2,240	238,956
476th District Court	675,128	675,128	36,671	54,994	9,291	610,843
County Court At Law 1	622,955	622,955	60,285	293,593	3,452	325,909
County Court At Law 2	655,188	655,188	49,175	243,095	7,131	404,963
Probate Court	744,739	744,739	81,520	344,843	6,724	393,172
County Court At Law 4	661,462	661,462	64,730	307,306	1,400	352,756
County Court At Law 5	643,544	643,544	64,751	281,242	1,236	361,066
County Court At Law 6	629,866	629,866	57,236	289,067	7,712	333,087
County Court At Law 7	646,551	646,551	47,505	234,859	4,049	407,644
County Court At Law 8	662,338	662,713	65,692	308,191	1,767	352,754
County Court At Law 9	585,456	586,156	57,308	273,959	9,223	302,974
County Court At Law 10	587,140	587,140	57,261	266,555	4,342	316,243
Master Court 1	148,122	148,122	14,308	64,849	1,019	82,254
Master Court 2	158,434	158,434	16,743	71,072	722	86,640
Court of Civil Appeals	2,000	2,000	152	737	1,046	217
Auxiliary Court	600,385	600,385	65,174	240,894	3,678	355,813
Child Protective Court	72,434	72,434	7,387	32,626	123	39,685
Justice of the Peace	-	-	-	-	-	-
Justice of the Peace 1-1	498,480	498,480	50,308	231,529	3,276	263,675
Justice of the Peace 1-2	507,621	507,621	50,352	237,276	3,081	267,264
Justice of the Peace 2-1	474,006	474,006	46,736	223,210	2,049	248,746
Justice of the Peace 2-2	485,540	485,540	47,526	216,679	1,400	267,461
Justice of the Peace 3-1	487,137	487,137	47,981	224,558	1,556	261,024
Justice of the Peace 3-2	477,268	477,268	46,950	223,630	2,765	250,873
Justice of the Peace 4-1	514,271	514,271	51,644	241,375	2,146	270,750
Justice of the Peace 4-2	464,929	469,929	44,844	207,070	4,121	258,737
Justice of the Peace 5-1	383,006	383,206	38,570	177,939	1,937	203,330
Indigent Defense	494,085	494,306	63,634	250,670	1,361	242,275
Criminal District Attorney	14,993,107	15,001,887	1,474,666	6,126,326	295,611	8,579,951
District Clerk	4,288,762	4,289,462	439,773	1,931,941	112,510	2,245,011
Domestic Relations	288,186	288,186	21,647	90,600	3,097	194,489
Budget and Management	7,500,000	9,242,412	751,582	3,515,794	-	5,726,618
Public Defense	1,357,520	1,357,728	121,575	561,307	15,529	780,892
Executive Office	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-
Total Judicial	46,853,630	48,662,949	4,597,850	20,299,451	568,373	27,795,125
Executive						
County Judge	1,837,855	1,876,037	140,517	690,017	41,230	1,144,790
Executive Office	1,991,622	2,047,432	183,282	957,809	90,351	999,272
Total Executive	3,829,477	3,923,469	323,799	1,647,826	131,581	2,144,062
Elections						
Elections Department	4,059,673	6,067,301	392,162	1,959,805	1,374,047	2,733,449
Total Elections	4,059,673	6,067,301	392,162	1,959,805	1,374,047	2,733,449
Financial Administration						
Appraisal fees	2,300,000	2,744,445	-	1,372,223	-	1,372,223
County Wide Admin	5,558,410	4,846,768	100,005	333,928	322,149	4,190,691
Budget and Management	1,417,358	1,462,572	106,194	478,034	16,053	968,484
Executive Office	1,144,628	1,311,628	55,229	451,858	181,786	677,984
Tax Assessor-Collector	8,961,380	8,978,869	826,671	3,661,695	376,657	4,940,517
County Treasurer	1,486,740	1,512,598	133,335	670,513	32,859	809,226

County of Hidalgo, Texas
Budget Status by Department
General Fund
June 30, 2023

	Original Budget	Adjusted Budget	Current Expenditures	Year-to-Date Expenditures	Encumbrances	Balance
Purchasing Agent	2,148,310	2,148,777	208,872	921,157	41,559	1,186,061
County Auditor	4,284,251	4,666,445	478,789	1,979,067	28,085	2,659,292
County Clerk	5,193,511	5,218,062	453,351	1,967,683	115,036	3,135,343
Human Resources/Civil Service	1,328,261	1,328,461	146,278	593,546	7,421	727,494
IT Department	7,456,494	9,019,073	527,409	3,955,440	1,689,458	3,374,175
Total Financial Administration	41,279,343	43,237,697	3,036,135	16,385,145	2,811,064	24,041,489
Other						
Commissioner, Precinct 4	28,294	24,620	739	4,595	11,877	8,148
Executive Office	4,293,741	9,995,019	1,645,072	8,433,225	1,061,875	499,919
Planning Department	1,343,318	1,371,326	132,334	587,577	40,811	742,938
Facilities Management Department	11,506,411	12,859,787	962,435	5,171,971	743,477	6,944,339
Total Other	17,171,764	24,250,752	2,740,580	14,197,368	1,858,040	8,195,344
Public safety						
Police						
Criminal District Attorney	1,364,895	1,393,150	100,449	841,088	518,488	33,573
Budget and Management	70,010	70,010	5,833	29,184	40,833	(7)
Precinct 1	-	210,000	-	210,000	-	-
Precinct 2	-	420,000	140,000	350,000	70,000	-
Executive Office	97,637	97,637	9,779	40,738	-	56,899
Sheriff	33,685,191	33,848,855	3,508,412	15,884,233	1,417,970	16,546,652
Constables	-	-	-	-	-	-
Constable, Precinct 1	1,328,580	1,336,694	145,171	631,077	25,452	680,164
Constable, Precinct 2	1,362,920	1,375,202	143,355	652,756	44,818	677,628
Constable, Precinct 3	1,605,028	1,634,919	181,162	764,346	36,649	833,923
Constable, Precinct 4	1,647,700	1,692,608	168,214	738,921	53,322	900,365
Constable, Precinct 5	618,926	627,164	63,502	284,933	19,758	322,473
Total Police	41,780,887	42,706,238	4,465,876	20,427,277	2,227,291	20,051,671
Fire						
Emergency Services	3,242,939	3,268,816	228,349	905,630	20,570	2,342,616
Total Fire	3,242,939	3,268,816	228,349	905,630	20,570	2,342,616
Corrections						
Sheriff	59,046,271	56,823,322	3,196,885	14,243,598	4,181,938	38,397,786
Adult Probation	70,000	70,986	6,891	26,381	6,463	38,142
Juvenile Probation	14,172,886	14,227,183	1,392,632	5,454,958	635,581	8,136,644
Juvenile CBG	-	-	-	-	-	-
Total Corrections	73,289,157	71,121,491	4,596,408	19,724,937	4,823,982	46,572,572
Other Protection						
County Judge	877,765	919,096	68,700	429,402	46,324	443,370
Budget and Management	-	100,000	-	-	-	100,000
Executive Office	165,000	165,000	28,874	66,673	62,999	35,328
430th District Court	-	-	-	-	-	-
Total Other Protection	1,042,765	1,184,096	97,574	496,075	109,323	578,698
Highways and Streets						
Precinct 1	-	-	-	-	-	-
Budget and Management	300,650	452,933	19,681	263,150	-	189,783
Total Highways and Streets	300,650	452,933	19,681	263,150	-	189,783
Sanitation						
Commissioner, Precinct 1	2,656,211	2,495,373	175,785	1,039,425	371,127	1,084,820
Commissioner, Precinct 2	583,379	613,379	55,686	264,081	122,376	226,922
Commissioner, Precinct 3	2,670,458	2,676,342	290,421	1,150,947	185,662	1,339,732
Commissioner, Precinct 4	2,085,161	2,171,904	201,125	851,543	240,030	1,080,331
Executive Office	633,082	665,528	72,182	310,463	36,569	318,495
Total Sanitation	8,628,291	8,622,525	795,199	3,616,461	955,764	4,050,301
Health and Welfare						
Budget and Management	-	-	6,126	6,126	-	(6,126)
Commissioner, Precinct 4	-	-	-	-	-	-
Executive Office	1,448,000	1,529,761	1,099	1,447,147	-	82,614
Human Services	7,096,265	8,636,943	313,603	1,672,720	173,846	6,790,378

County of Hidalgo, Texas
 Budget Status by Department
 General Fund
 June 30, 2023

	Original Budget	Adjusted Budget	Current Expenditures	Year-to-Date Expenditures	Encumbrances	Balance
Health Department	8,466,878	8,580,430	793,450	3,432,765	268,999	4,878,666
WIC	3,150	3,150	-	1,045	-	2,105
Child Welfare	143,177	143,177	15,293	55,834	-	87,343
Veterans Services	508,702	508,997	52,435	228,992	16,779	263,226
Total Health and Welfare	17,666,172	19,402,458	1,182,006	6,844,628	459,623	12,098,206
Culture and Recreation						
Commissioner, Precinct 1	911,147	959,061	99,507	438,818	128,754	391,489
Commissioner, Precinct 2	1,214,428	1,596,697	129,453	780,517	75,688	740,493
Commissioner, Precinct 3	820,247	840,524	81,608	290,508	25,004	525,012
Commissioner, Precinct 4	532,761	538,316	47,349	225,710	16,299	296,308
Executive Office	727,149	727,149	40,833	482,138	245,000	11
Total Culture and Recreation	4,205,732	4,661,747	398,750	2,217,691	490,744	1,953,313
Conservation						
Executive Office	879,410	1,190,952	92,114	497,682	692,645	625
Texas Cooperative Extension	595,700	633,607	32,538	151,634	9,039	472,934
Total Conservation	1,475,110	1,824,560	124,652	649,316	701,684	473,559
Urban and Economic Development						
County Judge	345,069	1,048,206	25,994	230,235	133,171	684,800
Commissioner, Precinct 1	129,099	129,099	13,740	57,661	3,873	67,565
Commissioner, Precinct 2	569,096	593,809	35,077	171,475	67,400	354,934
Commissioner, Precinct 4	234,468	219,782	22,680	100,434	5,714	113,633
Executive Office	-	-	-	-	-	-
Urban County	99,000	130,750	21,464	62,624	-	68,126
Total Urban and Economic Development	1,376,732	2,121,646	118,955	622,430	210,159	1,289,058
Debt Service						
Interest	12,000	12,000	2,598	7,283	-	4,717
Total Debt Service	12,000	12,000	2,598	7,283	-	4,717
Other Financing Uses						
Interfund Transfers	12,701,931	11,967,556	473,464	4,670,986	-	7,296,570
Total Other Financing Uses	12,701,931	11,967,556	473,464	4,670,986	-	7,296,570
Total Expenditures and Other Financing Uses	278,916,253	293,488,236	23,594,039	114,935,459	16,742,245	161,810,531

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