

Hidalgo County, Texas

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

July 31, 2023



Prepared by the Office of the County Auditor
Letty Chavez

Hidalgo County, Texas

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

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COUNTY of HIDALGO



HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor

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 July 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
July 31, 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) July 31, 2023
ASSETS AND OTHER DEBITS										
Assets:										
Cash	1,572,012	16,720,590	3,376,749	16,410,717	2,152,083	-	6,059,666	-	-	46,291,817
Investments	114,000,000	178,000,000	40,500,000	13,870,000	-	10,000,000	2,840,022	-	-	359,210,022
Receivables (net of allowance for uncollectibles)	15,603,563	56,544	11,039	1,664,536	-	1,870	45	-	-	17,337,597
Due from other governments	1,186,007	6,756,188	12,390,143	-	-	-	-	-	-	20,332,338
Due from other funds	30,958,944	14,752,946	401	584,142	151,067	1,403,956	42,307,535	-	-	90,158,990
Due from component unit	445,967	606,804	-	-	-	-	-	-	-	1,052,772
Inventories	906,723	-	-	-	-	-	-	-	-	906,723
Prepaid items	(60)	800	-	-	-	-	-	-	-	740
Investments - noncurrent	112,845,000	-	-	-	-	-	-	-	-	112,845,000
Advances to other funds	114,400	10,400	-	-	-	150,000	-	-	-	274,800
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	277,634,557	216,904,272	56,278,332	32,529,395	3,699,434	11,564,542	57,201,300	1,109,399,290	367,135,000	2,132,346,123
LIABILITIES, EQUITY AND OTHER CREDITS										
Liabilities:										
Bank overdraft	-	-	-	-	-	1,536,007	-	-	-	1,536,007
Accounts payable	939,149	192	94,612	289,997	1,388	(5,394)	3,812,601	-	-	5,132,544
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	403,290	8,011,122	-	-	-	-	-	-	8,417,229
Arbitrage payable	-	-	-	-	-	-	-	-	-	-
Due to other funds	32,549,050	11,384,612	297,574	-	151,067	171,457	43,647,543	-	-	88,201,304
Due to other governments	11,133,430	1,362,440	24,940	-	-	-	-	-	-	12,520,811
Due to others	1,061	-	-	-	-	-	-	-	-	1,061
Due to component unit	181	3,864	-	-	-	-	-	-	-	4,045
Held in escrow	2,039,080	4,945	-	-	-	-	8,884,056	-	-	10,928,081
Unearned revenues	-	167,287,371	1,571,346	-	-	-	-	-	-	168,858,717
Unavailable revenues	15,308,355	1,601,459	14,459,217	1,664,536	-	-	-	-	-	33,033,566
Undistributed receipts	(459,230)	-	-	-	-	-	-	-	-	(459,230)
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	61,513,892	182,048,173	24,458,811	1,664,536	1,761,050	6,920,508	56,867,255	-	367,135,000	702,369,224
Equity and other credits:										
Net investment in capital assets	-	-	-	-	1,396,285	(12)	-	1,109,399,290	-	1,110,795,563
Unrestricted	-	-	-	-	475,198	4,494,046	334,045	-	-	5,303,289
Nonspendable	969,836	-	-	-	-	150,000	-	-	-	1,119,836
Restricted	8,819,207	34,856,100	31,819,521	30,864,859	66,902	-	-	-	-	106,426,589
Assigned	5,095,804	-	-	-	-	-	-	-	-	5,095,804
Unassigned	201,235,818	-	-	-	-	-	-	-	-	201,235,818
Total equity and other credits	216,120,665	34,856,100	31,819,521	30,864,859	1,938,385	4,644,034	334,045	1,109,399,290	-	1,429,976,898
Total liabilities, equity and other credits	277,634,557	216,904,272	56,278,332	32,529,395	3,699,434	11,564,542	57,201,300	1,109,399,290	367,135,000	2,132,346,123

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

	General	Special Revenue	Capital Projects	Debt Service	Total Governmental Funds
Revenues					
Taxes	231,297,337	10,028	-	26,845,654	258,153,020
Licenses and permits	1,081,889	4,109,199	-	-	5,191,088
Intergovernmental revenues	11,746,923	21,474,165	-	-	33,221,089
Charges for services	11,170,122	5,260,358	-	-	16,430,480
Fines & forfeitures	185,745	4,701,525	-	-	4,887,269
Special assessments	158,842	49,593,182	-	-	49,752,024
Interest earnings	10,456,531	4,342,116	1,113,932	116,848	16,029,427
Miscellaneous	1,330,547	224,531	750	-	1,555,828
Total revenues	267,427,937	89,715,105	1,114,682	26,962,502	385,220,226
Expenditures					
General government					
Judicial	23,948,046	2,938,310	173,112	-	27,059,468
Executive	1,919,297	-	-	-	1,919,297
Elections	2,110,671	(27,116)	-	-	2,083,555
Financial administration	19,462,456	344,159	-	-	19,806,615
Other	15,213,933	60	2,351,450	-	17,565,443
Public safety					
Police	23,678,553	3,628,853	426,680	-	27,734,086
Fire	1,222,975	-	-	-	1,222,975
Corrections	23,111,708	9,227,735	-	-	32,339,443
Other protection	563,362	-	-	-	563,362
Highways and streets	292,244	13,994,413	4,402,039	-	18,688,696
Sanitation	4,325,072	-	-	-	4,325,072
Drainage	-	-	-	-	-
Health and welfare	7,725,770	74,620,652	188,398	-	82,534,819
Culture and recreation	2,508,130	1,358,759	480,016	-	4,346,905
Conservation	766,150	-	-	-	766,150
Urban and economic development	696,120	20,444	-	-	716,563
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	127,551,768	106,106,270	8,021,695	8,229,162	249,908,894
Excess (deficiency) of revenues over (under) expenditures	139,876,169	(16,391,165)	(6,907,013)	18,733,340	135,311,332
Other financing sources (uses):					
Sale of capital assets	-	717,247	-	-	717,247
General long-term debt issued	-	-	-	-	-
Long-term notes issued	-	-	-	-	-
Transfers in	-	3,501,951	-	1,557,704	5,059,655
Transfers out	(4,744,336)	(315,319)	(26,392)	-	(5,086,047)
Payment to refunded bond escrow agent	-	-	-	-	-
Total other financing sources (uses)	(4,744,336)	3,903,878	(26,392)	1,557,704	690,855
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	135,131,833	(12,487,287)	(6,933,405)	20,291,045	136,002,186
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 July 31, 2023	216,120,665	34,856,100	31,819,521	30,864,859	313,661,145

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
July 31, 2023

Fund	Beginning Balance July 1, 2023	Receipts	Disbursements	Ending Balance July 31, 2023
General Fund				
1100 General Fund	2,446,103	38,176,826	39,050,917	1,572,012
Total General Fund	2,446,103	38,176,826	39,050,917	1,572,012
Special Revenue Funds				
1200 Road & Bridge County Wide	(1,139,544)	3,156,992	1,696,369	321,080
1220 LEOSE	55,979	1,077	4,657	52,400
1222 District Attorney Bad Check Processing	76,066	2,489	1,082	77,473
1223 District Attorney Investigations H.B. 65	1,468,039	311,660	37,309	1,742,390
1224 Drug Abuse Prevention and Rehabilitation	532,364	810	-	533,174
1225 Pretrial Intervention Prgm Fund	15,388	70,337	28,399	57,326
1226 Sheriff Investigations	1,955	3	-	1,958
1227 Sheriff Investigations H.B. 65	(1,542)	12,846	4,865	6,439
1228 Sheriff Equitable Sharing - Treasury Funds	358,399	538	4,928	354,009
1229 Sheriff Equitable Sharing - Justice Funds	850	29,171	83,476	(53,455)
1230 Constable Pct. 3 Investigations H.B. 65	45,408	68	661	44,815
1231 Constable Pct. 4 Investigations H.B. 65	289,092	438	1,397	288,132
1233 Constable Pct. 1 Investigations H.B. 65	55,307	81	2,120	53,269
1234 County Child Abuse Prevention	67,044	1,553	-	68,597
1235 District Clerk Records Management & Preservation	460,197	71,614	62,647	469,164
1237 County Clerk Records Management & Preservation	1,011,245	264,378	60,060	1,215,564
1238 County Records Management & Preservation	35,005	53	-	35,058
1239 Court Reporter Service	481,748	67,664	24,131	525,281
1240 Juvenile Delinquency Prevention	5,290	8	-	5,298
1241 Courthouse Security	130,770	99,525	35,779	194,516
1242 Justice Court Technology	146,540	18,553	12,731	152,362
1243 Contributions	328,471	24,527	8,330	344,668
1245 Justice Court Building Security	177,032	1,210	-	178,242
1246 Tax Assessor-Collector Special Vehicle Inventory	1,145,436	23,873	2,056	1,167,254
1247 Law Library	237,431	106,356	20,938	322,850
1250 Supplemental Court Guardianship	185,996	4,459	-	190,455
1251 HIDTA Chapter 59	63,408	19,326	35,902	46,831
1252 HIDTA US Treasury	65,031	99	-	65,130
1253 HIDTA Other States	100,016	152	-	100,169
1255 County & District Court Technology	160,822	3,268	-	164,090
1256 DA US Department of Justice	228,814	12,649	27,822	213,640
1257 Constable Pct.3 Treasury	458	1	-	459
1258 Local Provider Participation	6,628,674	22,467	-	6,651,141
1259 Constable Pct.4 Federal Sharing - Treasury	3,116	5	-	3,121
1260 Constable Pct.2 Chapter 59	6,027	9	-	6,037
1261 Constable Pct.3 Federal Sharing - DOJ	2,929	3	645	2,288
1263 Constable Pct.4 Federal Sharing - DOJ	2,293	3	-	2,297
1265 Constable Pct.1 Federal Sharing - USDOJ	17,026	3,030	-	20,056
1280 Designated Purpose Grants - Level 0	1,278	2	-	1,280
1281 Designated Purpose Grants - Level 1	(391,363)	376,076	151,490	(166,777)
1282 Designated Purpose Grants - Level 2	(109,874)	-	14,250	(124,124)
1283 Designated Purpose Grants - Level 3	(73,694)	58,778	33,396	(48,313)
1284 Designated Purpose Grants - Level 4	666,431	270,040	289,960	646,510
1285 Designated Purpose Grants - Level 5	(158,539)	92,281	113,334	(179,592)
1286 Designated Purpose Grants - Level 6	(1,113,195)	338,916	32,024	(806,302)
1287 Designated Purpose Grants - Level 7	118,477	180	-	118,657
1289 Designated Purpose Grants - Level 9	(351,978)	327,837	123,697	(147,838)
1290 American Rescue Plan	1,192,597	3,689,829	2,131,698	2,750,728
1291 HIDTA Grants	(647,642)	3,222	75,705	(720,126)
1292 WIC Grants	(2,794,534)	841,818	827,246	(2,779,962)
1293 Health Department Grants	(439,342)	1,327,186	499,527	388,317
1294 Juvenile Probation Department Grants	729,747	873,348	217,949	1,385,146
1295 Post Adjudication Juvenile Boot Camp	337,571	20,914	39,875	318,610
1296 Juvenile Probation Title IV-E	730,407	16,426	2,150	744,683
1297 Adult Probation Grants	78,164	425,649	787,699	(283,886)
Total Special Revenue Funds	11,223,094	12,993,800	7,496,304	16,720,590
Capital Projects Funds				
1301 Capital Outlay	(2,614,642)	304,019	29,504	(2,340,127)
1303 Sale of Capital Assets	2,582,869	2,493	26,480	2,558,882
1312 Border Colonia Access Program Round III	-	-	-	-
1315 Texas Department of Transportation Projects	(14,488,528)	7,622,534	4,248,653	(11,114,647)
1342 Certificates of Obligation, Series 2010A&B	350,658	342	-	351,000

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

Fund	Beginning Balance July 1, 2023	Receipts	Disbursements	Ending Balance July 31, 2023
1345 Certificates of Obligation, Series 2014	168,843	165	-	169,007
1347 Certificates of Obligation, Series 2015A	34,558	34	-	34,592
1350 Certificates of Obligation, Series 2016	1,090,194	1,063	-	1,091,257
1351 Certificates of Obligation, Series 2017	1,550,947	1,649	-	1,552,597
1352 Certificates of Obligation, Series 2018A	3,460,528	55,545	-	3,516,072
1353 Certificates of Obligation, Series 2018B	2,894,941	35,429	-	2,930,370
1355 Certificates of Obligation, Series 2019A	3,272,312	29,402	138,725	3,162,989
1357 Certificates of Obligation, Series 2020	1,881,061	107,795	84,822	1,904,035
1358 Certificates of Obligation, Series 2021	(174,851)	182,212	446,638	(439,277)
Total Capital Projects Funds	8,891	8,342,682	4,974,823	3,376,749
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	616,001	105,419	-	721,421
1446 Refunding Bonds, Series 2014C	1,361,237	232,218	-	1,593,455
1447 Certificates of Obligation, Series 2015A	504,942	83,310	-	588,253
1448 Refunding Bonds, Series 2015B	1,319,494	203,633	-	1,523,127
1449 Refunding Bonds, Series 2015C	505,233	107,728	-	612,960
1450 Certificates of Obligation, Series 2016	1,139,874	192,728	-	1,332,602
1451 Certificates of Obligation, Series 2017	1,009,107	167,800	-	1,176,906
1452 Certificates of Obligation, Series 2018A	3,450,533	328,308	-	3,778,840
1453 Certificates of Obligation, Series 2018B	919,416	151,173	-	1,070,589
1454 Refunding Bonds, Series 2018C	393,775	87,390	-	481,164
1455 Certificates of Obligation, Series 2019A	871,984	140,489	-	1,012,474
1456 Refunding Bonds, Series 2019A	1,268,801	212,925	-	1,481,726
1457 Certificates of Obligation, Series 2020A	846,200	133,221	-	979,422
1458 Certificates of Obligation, Series 2021	51,514	6,265	-	57,779
Total Debt Service Funds	14,258,110	2,152,607	-	16,410,717
Enterprise Funds				
2101 Sanitary Landfill	524,978	1,408	-	526,386
2102 Jail Commissary	1,680,965	4,349	59,618	1,625,697
Total Enterprise Funds	2,205,943	5,758	59,618	2,152,083
Internal Service Funds				
2201 Health Benefits Self-Insurance	(175,682)	1,895,371	4,665,239	(2,945,551)
2202 Workers' Compensation Self-Insurance	1,445,949	114,792	151,197	1,409,544
Total Internal Service Funds	1,270,266	2,010,163	4,816,436	(1,536,007)
Private-Purpose Trust Funds				
3301 Unclaimed Money	685,663	2,130	-	687,793
3302 County Clerk Unclaimed Money	166,726	518	-	167,244
3304 Bail Bond Sureties	51,903	161	-	52,064
Total Private-Purpose Trust Funds	904,291	2,809	-	907,100
Agency Funds				
3401 Clearing Fund	3,972,086	7,865,491	6,705,640	5,131,938
3402 Payroll Fund	18,362	8,929,900	8,927,855	20,408
3403 Insurance Fund	223	1	3	220
Total Agency Funds	3,990,671	16,795,392	15,633,498	5,152,566
Grand Total for Primary Government	36,307,369	80,480,036	72,031,596	44,755,810

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

County of Hidalgo, Texas
Schedule of Interfund Transfers
July 31, 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 Management & 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	-	-	-	-	-	-	-	411,619	165,028	-	-	-	-	1,557,704	-	-	4,744,336
Special Revenue Funds:																		
R&B Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VAP Program 017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sheriff CCP59	-	-	-	-	-	-	-	-	6,968	-	-	-	-	-	-	-	-	6,968
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	-	-	-	-	-	-	-	-	30,939	-	277,412	-	-	-	-	-	-	308,352
Capital Projects Funds:																		
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Notes, Series 2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	26,392	-	-	-	26,392
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	-	-	-	-	-	-	-	449,526	165,028	277,412	-	-	26,392	1,557,704	-	-	5,086,047

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

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

	Original Amount	Interest Rates	Year Issued	Year of Maturity	Outstanding Balances		
					Principal	Interest	Total Requirements
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 Seven Month Ended July 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	263,857,960	267,427,937	278,916,253	293,525,826	132,296,104
	Total General Fund	263,850,091	263,857,960	267,427,937	278,916,253	293,525,826	132,296,104
Special Revenue Funds							
1200	Road & Bridge County Wide	16,437,105	16,756,322	12,426,872	23,478,963	31,502,090	12,510,902
1220	LEOSE	-	42,269	43,030	14,795	73,776	19,514
1222	District Attorney Bad Check Processing	-	-	14,286	-	26,595	6,973
1223	District Attorney Investigations H.B. 65	-	-	391,922	-	649,910	255,538
1224	Drug Abuse Prevention and Rehabilitation	-	-	12,574	-	-	-
1225	Pretrial Intervention Prgm Fund	250,000	250,000	224,686	-	250,000	199,811
1226	Sheriff Investigations	-	-	24	-	-	-
1227	Sheriff Investigations H.B. 65	-	-	26,876	10,673	414,984	220,620
1228	Sheriff Federal Sharing - U.S. Treasury	-	-	116,604	-	28,350	11,826
1229	Sheriff Federal Sharing - U.S. Dept of Justice	-	-	123,024	-	252,690	141,022
1230	Constable Pct. 3 Investigations H.B. 65	-	-	608	-	28,570	7,924
1231	Constable Pct. 4 Investigations H.B. 65	-	-	3,596	-	261,275	13,773
1233	Constable Pct. 1 Investigations H.B. 65	-	-	1,855	-	22,537	15,016
1234	County Child Abuse Prevention	2,000	2,000	3,315	-	-	-
1235	District Clerk Records Management & Preservation	200,000	200,000	172,967	-	281,403	187,804
1237	County Clerk Records Management & Preservation	1,250,000	1,250,000	859,300	97,152	936,439	315,171
1238	County Records Management & Preservation	-	-	543	-	-	-
1239	Court Reporter Service	250,000	250,000	193,317	-	401,000	101,358
1240	Juvenile Delinquency Prevention	-	-	64	-	-	-
1241	Courthouse Security	450,000	450,000	322,961	473,334	473,677	245,003
1242	Justice Court Technology	110,000	110,000	78,614	-	260,532	96,498
1243	Contributions	40,000	40,000	28,134	-	161,828	28,134
1245	Justice Court Building Security	7,000	7,000	6,080	-	-	-
1246	Tax Assessor-Collector Special Vehicle Inventory	-	-	182,898	-	448,014	14,287
1247	Law Library	385,000	385,000	291,662	541,807	544,483	206,193
1250	Supplemental Court Guardianship	20,000	20,000	17,109	-	-	-
1251	HIDTA Chapter 59	-	1,672	742,144	-	471,620	244,548
1252	HIDTA US Treasury	-	-	37,541	-	113,868	86,299
1253	HIDTA Other States	-	-	1,213	-	-	-
1254	HIDTA US Justice	-	-	-	-	-	-
1255	Co & District Court Technology	11,000	11,000	11,167	-	-	-
1256	DA US Department of Justice	-	-	69,623	-	343,023	70,438
1257	Constable Pct.3 Treasury	-	-	6	-	450	-
1258	Local Provider Participation Fund	-	43,373,229	49,993,140	-	53,251,283	53,220,054
1259	Constable Pct.4 Federal Sharing - Treasury	-	-	38	-	-	-
1260	Constable Pct.2 Chapter 59	-	-	73	-	-	-
1261	Constable Pct.3 Federal Sharing - DOJ	-	-	35	-	2,873	645
1263	Constable Pct.4 Federal Sharing - DOJ	-	-	28	-	-	-
1265	Constable Pct.1 Federal Sharing - USDOJ	-	-	9,473	-	-	-
1280	Designated Purpose Grants - Level 0	-	-	8	-	-	-
1281	Designated Purpose Grants - Level 1	2,434,214	2,434,214	1,084,097	2,178,297	2,178,297	1,089,788
1282	Designated Purpose Grants - Level 2	404,218	404,218	79,922	404,218	404,218	94,172
1283	Designated Purpose Grants - Level 3	640,222	899,059	116,210	580,829	899,059	114,840
1284	Designated Purpose Grants - Level 4	2,905,913	6,268,290	1,851,833	2,905,913	6,268,290	2,022,336
1285	Designated Purpose Grants - Level 5	1,418,307	1,418,307	682,321	1,122,890	1,122,890	767,939
1286	Designated Purpose Grants - Level 6	2,653,552	2,704,312	157,950	2,653,552	2,704,312	946,174
1287	Designated Purpose Grants - Level 7	17,601	117,396	18,862	17,601	117,396	-
1289	Designated Purpose Grants - Level 9	2,259,804	2,259,804	1,034,455	1,514,636	1,985,221	1,050,370
1290	AMERICAN RESCUE PLAN	157,812,082	157,812,082	2,902,319	157,812,082	157,812,082	13,834,235
1291	HIDTA Grants	303,891	1,153,096	229,071	303,891	1,153,096	464,270
1292	WIC Grants	8,524,593	9,442,805	5,730,664	8,524,593	9,442,805	5,731,400
1293	Health Department Grants	12,134,638	18,546,782	3,788,819	11,719,206	18,741,448	3,729,975
1294	Juvenile Probation Department Grants	2,493,005	2,885,714	1,355,747	2,493,005	2,885,714	1,817,744
1295	Post Adjudication Juvenile Boot Camp	495,240	537,550	132,810	495,240	537,550	129,160
1296	Juvenile Probation Title IV-E	433,763	449,057	29,173	468,188	483,482	20,196
1297	Adult Probation Grants	12,518,929	13,069,508	8,332,638	12,518,929	13,069,508	6,389,642
	Total Special Revenue Funds	226,862,076	283,550,684	93,934,302	230,329,792	311,006,637	106,421,589
Capital Projects Funds							
1301	Capital Outlay	3,548,345	4,731,628	-	1,448,618	2,631,901	658,086
1302	Tax Notes, Series 2007	-	-	-	-	-	-
1303	Sale of Capital Assets	-	-	7,076	2,448,319	2,448,319	83,815
1304	Tax Notes, Series 2014	-	-	-	-	-	-

County of Hidalgo, Texas
 Summary of Revenues and Expenditures - Budget to Actual
 By Fund
 For the Seven Month Ended July 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	33,140,333	10,112	17,998,790	20,965,677	3,206,936
1342	Certificates of Obligation, Series 2010A&B	-	-	891	30,638	30,638	-
1345	Certificates of Obligation, Series 2014	-	-	432	165,325	165,325	-
1347	Certificates of Obligation, Series 2015A	-	-	105	33,126	33,126	-
1350	Certificates of Obligation, Series 2016	-	-	3,325	1,012,882	1,012,882	-
1351	Certificates of Obligation, Series 2017	-	-	4,134	1,363,958	1,363,958	84,363
1352	Certificates of Obligation, Series 2018A	-	-	108,241	1,002,004	1,002,004	-
1353	Certificates of Obligation, Series 2018B	-	-	135,526	5,144,954	5,144,954	42,952
1355	Certificates of Obligation, Series 2019A	-	-	85,478	5,706,874	5,706,874	414,771
1357	Certificates of Obligation, Series 2020	-	-	218,581	10,569,665	10,569,665	1,135,626
1358	Certificates of Obligation, Series 2021	-	-	540,782	24,906,313	24,906,313	2,421,540
Total Capital Projects Funds		33,721,791	37,871,961	1,114,682	71,831,466	75,981,637	8,048,087
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	1,308,189	1,362,594	1,362,594	323,422
1446	Refunding Bonds, Series 2014C	2,916,535	2,916,535	2,892,296	3,082,000	3,082,000	273,125
1447	Certificates of Obligation, Series 2015A	1,075,698	1,075,698	1,067,573	1,140,744	1,140,744	289,997
1448	Refunding Bonds, Series 2015B	2,809,026	2,809,026	2,788,276	2,908,750	2,908,750	369,000
1449	Refunding Bonds, Taxable Series 2015C	1,096,190	1,096,190	1,085,476	1,282,081	1,282,081	38,166
1450	Certificates of Obligation, Series 2016	2,441,448	2,441,448	2,422,213	2,555,150	2,555,150	587,200
1451	Certificates of Obligation, Series 2017	2,152,397	2,152,397	2,137,580	2,243,050	2,243,050	561,150
1452	Certificates of Obligation, Series 2018A	4,048,741	5,606,446	5,586,844	5,765,450	5,765,450	2,732,350
1453	Certificates of Obligation, Series 2018B	1,960,362	1,960,362	1,946,631	2,023,300	2,023,300	543,775
1454	Refunding Bonds, Taxable Series 2018C	857,647	857,647	849,447	921,456	921,456	460,353
1455	Certificates of Obligation, Series 2019A	1,859,345	1,859,345	1,845,766	1,907,200	1,907,200	526,475
1456	Refunding Bonds, Taxable Series 2019A	2,717,500	2,717,500	2,696,180	2,853,000	2,853,000	451,875
1457	Certificates of Obligation, Series 2020	1,803,836	1,803,836	1,790,721	1,811,600	1,811,600	565,425
1458	Certificates of Obligation, Series 2021	2,891,017	91,017	103,014	1,359,450	1,359,450	506,850
Total Debt Service Funds		29,947,983	28,705,688	28,520,207	31,215,824	31,215,824	8,229,162
Enterprise Funds							
2101	Sanitary Landfill	-	-	9,116	-	-	-
2102	Jail Commissary	-	915,341	942,368	765,866	1,932,521	563,762
Total Enterprise Funds		-	915,341	951,484	765,866	1,932,521	563,762
Internal Service Funds							
2201	Health Benefits Self-Insurance	-	-	22,343,952	36,494,372	36,494,778	23,416,550
2202	Workers' Compensation Self-Insurance	-	-	317,938	2,534,880	2,536,835	966,200
Total Internal Service Funds		-	-	22,661,890	39,029,252	39,031,613	24,382,750
Private-Purpose Trust Funds							
3301	Unclaimed Money Fund	-	-	17,123	-	-	-
3302	County Clerk Unclaimed Money Fund	-	-	4,184	-	-	-
3304	Bail Bond Sureties	-	-	1,303	-	-	-
Total Private-Purpose Trust Funds		-	-	22,610	-	-	-
Grand Total for Primary Government		554,381,941	614,901,633	414,633,112	652,088,454	752,694,057	279,941,453

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
July 31, 2023

	Original Budget	Adjusted Budget	Current Revenues/ Expenditures	Year-to-Date Revenues/ Expenditures	Encumbrances	Balance
Revenues						
Taxes	232,464,123	232,464,123	(1,609,469)	231,297,337		1,166,785
Licenses and permits	1,723,000	1,723,000	136,217	1,081,889		641,111
Intergovernmental revenues	10,612,000	10,619,869	346,992	11,746,923		(1,127,054)
Charges for services	17,346,768	17,346,768	1,946,837	11,170,122		6,176,646
Fines & forfeitures	225,000	225,000	19,712	185,745		39,255
Special assessments	100,000	100,000	3,115	158,842		(58,842)
Interest earnings	808,000	808,000	1,875,803	10,456,531		(9,648,531)
Miscellaneous	571,200	571,200	202,118	1,330,547		(759,347)
Total revenues	263,850,091	263,857,960	2,921,326	267,427,937		(3,569,977)
Expenditures						
General government						
Judicial	46,853,630	48,707,607	3,648,595	23,948,046	462,985	24,296,576
Executive	3,829,477	3,937,484	271,470	1,919,297	130,552	1,887,636
Elections	4,059,673	6,067,301	150,866	2,110,671	1,372,069	2,584,561
Financial administration	41,279,343	43,204,568	3,077,311	19,462,456	2,465,467	21,276,645
Other	17,171,764	24,250,802	1,016,564	15,213,933	2,276,746	6,760,123
Public safety						
Police	41,780,887	42,641,238	3,251,277	23,678,553	1,712,299	17,250,386
Fire	3,242,939	3,268,816	317,345	1,222,975	19,032	2,026,809
Corrections	73,289,157	71,189,790	3,386,771	23,111,708	4,836,426	43,241,656
Other protection	1,042,765	1,184,096	67,287	563,362	92,796	527,938
Highways and Streets	300,650	452,933	29,093	292,244	-	160,689
Sanitation	8,628,291	8,614,025	708,611	4,325,072	802,612	3,486,341
Health and welfare	17,666,172	19,402,458	881,141	7,725,770	355,715	11,320,974
Culture and recreation	4,205,732	4,746,669	290,439	2,508,130	478,500	1,760,039
Conservation	1,475,110	1,824,560	116,834	766,150	609,924	448,486
Urban and economic development	1,376,732	2,131,050	73,690	696,120	298,438	1,136,493
Debt Service						
Interest	12,000	12,000	-	7,283	-	4,717
Total expenditures	266,214,322	281,635,398	17,287,294	127,551,768	15,913,562	138,170,068
Excess (deficiency) of revenues over (under) expenditures	(2,364,231)	(17,777,438)	(14,365,968)	139,876,169		
Other financing sources (uses):						
Long-term notes issued	-	-	-	-		-
Sale of capital assets	-	-	-	-		-
Transfers in	-	-	-	-		-
Transfers out	(12,701,931)	(11,890,428)	(73,350)	(4,744,336)		(7,146,092)
Total other financing sources (uses)	(12,701,931)	(11,890,428)	(73,350)	(4,744,336)		(7,146,092)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	(29,667,867)		135,131,833		
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	-	31,634,806		31,634,806		
Unassigned fund balance month ended July 31, 2023	34,469,178	36,436,118		201,235,818		

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

County of Hidalgo, Texas
Budget Status by Department
General Fund
July 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	37,100	246,513	5,659	215,926
93rd District Court	448,315	448,315	33,198	236,952	2,232	209,131
139th District Court	444,347	444,347	34,269	241,256	2,174	200,917
206th District Court	461,145	466,645	33,055	245,214	5,027	216,404
275th District Court	447,015	447,575	26,588	214,782	4,763	228,029
332nd District Court	491,008	491,008	36,465	258,783	2,299	229,926
370th District Court	454,000	454,000	33,839	239,172	3,063	211,765
389th District Court	466,705	466,705	31,067	221,887	1,331	243,487
398th District Court	479,625	479,825	35,553	256,218	5,201	218,406
430th District Court	482,981	566,670	45,816	308,964	43,800	213,906
449th District Court	456,112	456,112	34,943	239,963	3,644	212,506
464th District Court	445,051	450,051	32,484	236,338	2,856	210,856
476th District Court	675,128	675,128	28,191	83,185	8,361	583,583
County Court At Law 1	622,955	622,955	48,302	341,896	3,071	277,989
County Court At Law 2	655,188	655,188	42,790	285,885	4,583	364,720
Probate Court	744,739	744,739	66,031	410,874	6,161	327,703
County Court At Law 4	661,462	661,462	50,827	358,134	1,353	301,975
County Court At Law 5	643,544	643,544	49,605	330,846	1,112	311,585
County Court At Law 6	629,866	629,866	45,881	334,948	7,165	287,753
County Court At Law 7	646,551	646,551	38,846	273,705	4,024	368,823
County Court At Law 8	662,338	662,713	59,497	367,688	2,357	292,668
County Court At Law 9	585,456	586,156	47,969	321,928	7,163	257,066
County Court At Law 10	587,140	587,140	45,010	311,565	4,206	271,368
Master Court 1	148,122	148,122	10,884	75,733	983	71,406
Master Court 2	158,434	158,434	12,207	83,278	205	74,951
Court of Civil Appeals	2,000	2,000	151	888	895	217
Auxiliary Court	600,385	600,385	45,108	286,002	1,928	312,455
Child Protective Court	72,434	72,434	5,195	37,821	103	34,510
Justice of the Peace	-	-	-	-	-	-
Justice of the Peace 1-1	498,480	498,480	39,625	271,154	6,738	220,589
Justice of the Peace 1-2	507,621	507,621	39,335	276,611	3,640	227,370
Justice of the Peace 2-1	474,006	474,006	35,277	258,487	1,587	213,931
Justice of the Peace 2-2	485,540	485,540	36,974	253,653	593	231,294
Justice of the Peace 3-1	487,137	487,137	36,549	261,107	1,511	224,519
Justice of the Peace 3-2	477,268	477,268	37,474	261,104	2,706	213,458
Justice of the Peace 4-1	514,271	514,271	39,391	280,765	2,096	231,409
Justice of the Peace 4-2	464,929	469,929	36,499	243,570	3,065	223,294
Justice of the Peace 5-1	383,006	383,206	29,242	207,181	1,907	174,118
Indigent Defense	494,085	494,306	44,233	294,904	1,198	198,204
Criminal District Attorney	14,993,107	15,001,887	1,113,124	7,239,450	169,738	7,592,699
District Clerk	4,288,762	4,289,462	295,599	2,227,540	117,496	1,944,425
Domestic Relations	288,186	288,186	15,669	106,269	2,132	179,785
Budget and Management	7,500,000	9,242,412	752,333	4,268,127	-	4,974,285
Public Defense	1,357,520	1,357,728	86,399	647,705	12,860	697,163
Executive Office	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-
Total Judicial	46,853,630	48,707,607	3,648,595	23,948,046	462,985	24,296,576
Executive						
County Judge	1,837,855	1,876,037	102,712	792,729	54,864	1,028,443
Executive Office	1,991,622	2,061,447	168,758	1,126,567	75,687	859,193
Total Executive	3,829,477	3,937,484	271,470	1,919,297	130,552	1,887,636
Elections						
Elections Department	4,059,673	6,067,301	150,866	2,110,671	1,372,069	2,584,561
Total Elections	4,059,673	6,067,301	150,866	2,110,671	1,372,069	2,584,561
Financial Administration						
Appraisal fees	2,300,000	2,744,445	686,111	2,058,334	-	686,111
County Wide Admin	5,558,410	4,782,763	31,594	365,522	290,571	4,126,670
Budget and Management	1,417,358	1,462,572	76,007	554,041	18,818	889,713
Executive Office	1,144,628	1,305,713	56,169	508,027	166,636	631,050
Tax Assessor-Collector	8,961,380	8,978,869	770,797	4,432,492	184,784	4,361,593
County Treasurer	1,486,740	1,512,598	105,056	775,569	13,428	723,602

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

	Original Budget	Adjusted Budget	Current Expenditures	Year-to-Date Expenditures	Encumbrances	Balance
Purchasing Agent	2,148,310	2,148,777	148,069	1,069,225	38,556	1,040,995
County Auditor	4,284,251	4,666,445	347,628	2,326,695	32,662	2,307,088
County Clerk	5,193,511	5,252,353	334,578	2,302,261	116,201	2,833,891
Human Resources/Civil Service	1,328,261	1,330,961	102,659	696,206	5,384	629,372
IT Department	7,456,494	9,019,073	418,643	4,374,083	1,598,429	3,046,561
Total Financial Administration	41,279,343	43,204,568	3,077,311	19,462,456	2,465,467	21,276,645
Other						
Commissioner, Precinct 4	28,294	24,670	846	5,441	11,727	7,502
Executive Office	4,293,741	9,995,019	91,937	8,525,162	1,025,654	444,203
Planning Department	1,343,318	1,371,326	91,812	679,389	43,063	648,874
Facilities Management Department	11,506,411	12,859,787	831,970	6,003,941	1,196,303	5,659,543
Total Other	17,171,764	24,250,802	1,016,564	15,213,933	2,276,746	6,760,123
Public safety						
Police						
Criminal District Attorney	1,364,895	1,393,150	130,780	971,868	392,729	28,553
Budget and Management	70,010	70,010	5,833	35,017	35,000	(7)
Precinct 1	-	210,000	-	210,000	-	-
Precinct 2	-	420,000	70,000	420,000	-	-
Executive Office	97,637	97,637	6,809	47,547	-	50,090
Sheriff	33,685,191	33,783,855	2,529,699	18,413,932	1,118,754	14,251,169
Constables	-	-	-	-	-	-
Constable, Precinct 1	1,328,580	1,336,694	104,975	736,052	32,130	568,512
Constable, Precinct 2	1,362,920	1,376,202	109,215	761,971	35,357	578,874
Constable, Precinct 3	1,605,028	1,633,919	114,229	878,576	42,545	712,798
Constable, Precinct 4	1,647,700	1,692,608	132,584	871,505	38,813	782,290
Constable, Precinct 5	618,926	627,164	47,153	332,085	16,972	278,106
Total Police	41,780,887	42,641,238	3,251,277	23,678,553	1,712,299	17,250,386
Fire						
Emergency Services	3,242,939	3,268,816	317,345	1,222,975	19,032	2,026,809
Total Fire	3,242,939	3,268,816	317,345	1,222,975	19,032	2,026,809
Corrections						
Sheriff	59,046,271	56,888,322	2,525,900	16,769,498	4,140,574	35,978,250
Adult Probation	70,000	70,986	5,721	32,102	6,637	32,247
Juvenile Probation	14,172,886	14,230,482	855,150	6,310,108	689,215	7,231,159
Juvenile CBG	-	-	-	-	-	-
Total Corrections	73,289,157	71,189,790	3,386,771	23,111,708	4,836,426	43,241,656
Other Protection						
County Judge	877,765	919,096	49,097	478,499	42,397	398,200
Budget and Management	-	100,000	5,590	5,590	-	94,410
Executive Office	165,000	165,000	12,600	79,273	50,399	35,328
430th District Court	-	-	-	-	-	-
Total Other Protection	1,042,765	1,184,096	67,287	563,362	92,796	527,938
Highways and Streets						
Precinct 1	-	-	-	-	-	-
Budget and Management	300,650	452,933	29,093	292,244	-	160,689
Total Highways and Streets	300,650	452,933	29,093	292,244	-	160,689
Sanitation						
Commissioner, Precinct 1	2,656,211	2,486,873	251,928	1,291,353	235,567	959,952
Commissioner, Precinct 2	583,379	613,379	76,618	340,699	73,588	199,091
Commissioner, Precinct 3	2,670,458	2,676,342	184,355	1,335,302	258,842	1,082,197
Commissioner, Precinct 4	2,085,161	2,171,904	149,366	1,000,909	194,676	976,320
Executive Office	633,082	665,528	46,345	356,808	39,939	268,781
Total Sanitation	8,628,291	8,614,025	708,611	4,325,072	802,612	3,486,341
Health and Welfare						
Budget and Management	-	-	-	6,126	-	(6,126)
Commissioner, Precinct 4	-	-	-	-	-	-
Executive Office	1,448,000	1,529,761	1,316	1,448,463	-	81,299
Human Services	7,096,265	8,636,943	270,346	1,943,066	102,726	6,591,151

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

	Original Budget	Adjusted Budget	Current Expenditures	Year-to-Date Expenditures	Encumbrances	Balance
Health Department	8,466,878	8,580,430	559,138	3,991,902	238,231	4,350,296
WIC	3,150	3,150	-	1,045	-	2,105
Child Welfare	143,177	143,177	10,966	66,800	-	76,377
Veterans Services	508,702	508,997	39,376	268,368	14,757	225,872
Total Health and Welfare	17,666,172	19,402,458	881,141	7,725,770	355,715	11,320,974
Culture and Recreation						
Commissioner, Precinct 1	911,147	969,233	63,391	502,209	130,552	336,471
Commissioner, Precinct 2	1,214,428	1,671,697	102,661	883,178	112,923	675,596
Commissioner, Precinct 3	820,247	840,524	47,618	338,125	21,664	480,734
Commissioner, Precinct 4	532,761	538,066	35,935	261,645	9,195	267,227
Executive Office	727,149	727,149	40,834	522,972	204,166	11
Total Culture and Recreation	4,205,732	4,746,669	290,439	2,508,130	478,500	1,760,039
Conservation						
Executive Office	879,410	1,190,952	92,150	589,832	600,570	550
Texas Cooperative Extension	595,700	633,607	24,684	176,318	9,354	447,936
Total Conservation	1,475,110	1,824,560	116,834	766,150	609,924	448,486
Urban and Economic Development						
County Judge	345,069	1,048,206	13,333	243,569	221,838	582,800
Commissioner, Precinct 1	129,099	129,099	9,096	66,757	3,701	58,641
Commissioner, Precinct 2	569,096	593,809	27,943	199,418	67,021	327,371
Commissioner, Precinct 4	234,468	229,186	15,086	115,520	5,878	107,788
Executive Office	-	-	-	-	-	-
Urban County	99,000	130,750	8,232	70,856	-	59,894
Total Urban and Economic Development	1,376,732	2,131,050	73,690	696,120	298,438	1,136,493
Debt Service						
Interest	12,000	12,000	-	7,283	-	4,717
Total Debt Service	12,000	12,000	-	7,283	-	4,717
Other Financing Uses						
Interfund Transfers	12,701,931	11,890,428	73,350	4,744,336	-	7,146,092
Total Other Financing Uses	12,701,931	11,890,428	73,350	4,744,336	-	7,146,092
Total Expenditures and Other Financing Uses	278,916,253	293,525,826	17,360,644	132,296,104	15,913,562	145,316,160

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