

# ***Hidalgo County, Texas***

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

August 31, 2023



Prepared by the Office of the County Auditor  
Letty Chavez

# Hidalgo County, Texas

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

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# COUNTY of HIDALGO



**HIDALGO COUNTY AUDITOR'S OFFICE**  
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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 August 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

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#### HIDALGO COUNTY DISTRICT JUDGES

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

County of Hidalgo, Texas  
Consolidated Balance Sheet  
All Fund Types and Account Groups  
August 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) August 31, 2023
<b>ASSETS AND OTHER DEBITS</b>										
<b>Assets:</b>										
Cash	3,715,452	68,823,330	2,319,225	8,219,908	1,662,550	(0)	6,107,836	-	-	90,848,299
Investments	102,000,000	140,000,000	38,500,000	-	-	8,000,000	2,840,022	-	-	291,340,022
Receivables (net of allowance for uncollectibles)	14,259,153	359,474	11,039	1,508,383	-	1,062	45	-	-	16,139,155
Due from other governments	1,121,038	8,060,789	12,473,222	-	-	-	-	-	-	21,655,049
Due from other funds	31,689,123	12,782,033	-	225,283	151,238	1,382,326	42,945,886	-	-	89,175,890
Due from component unit	446,360	316,531	-	-	-	-	-	-	-	762,892
Inventories	871,141	-	-	-	-	-	-	-	-	871,141
Prepaid items	(60)	800	-	-	-	-	-	-	-	740
Investments - noncurrent	112,845,000	-	-	-	-	-	-	-	-	112,845,000
Advances to other funds	114,400	10,300	-	-	-	150,000	-	-	-	274,700
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
<b>Total assets</b>	<b>267,063,606</b>	<b>230,353,257</b>	<b>53,303,486</b>	<b>9,953,573</b>	<b>3,210,073</b>	<b>9,542,105</b>	<b>57,887,821</b>	<b>1,109,399,290</b>	<b>367,135,000</b>	<b>2,107,848,211</b>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>										
<b>Liabilities:</b>										
Bank overdraft	-	-	-	-	-	38,700	-	-	-	38,700
Accounts payable	958,198	358,629	106,601	1,139,994	1,388	(5,394)	3,849,128	-	-	6,408,544
Vouchers payable	-	607,726	-	(1,139,994)	-	-	-	-	-	(532,268)
Compensated Absences-Current	-	-	-	-	1,887	941	-	-	-	2,828
Claims and judgments	-	-	-	-	-	5,169,099	523,055	-	-	5,692,154
Retainage payable	2,817	464,514	8,109,598	-	-	-	-	-	-	8,576,929
Arbitrage payable	-	-	-	-	-	-	-	-	-	-
Due to other funds	33,231,131	11,355,111	-	-	151,067	152,651	44,294,555	-	-	89,184,515
Due to other governments	11,816,549	1,912,959	24,940	-	-	-	-	-	-	13,754,448
Due to others	1,981	-	-	-	-	-	-	-	-	1,981
Due to component unit	486	3,864	-	-	-	-	-	-	-	4,350
Held in escrow	2,162,561	4,945	-	-	-	-	8,884,056	-	-	11,051,562
Unearned revenues	-	165,520,823	1,571,346	-	-	-	-	-	-	167,092,169
Unavailable revenues	13,973,509	1,917,402	14,459,217	1,508,383	-	-	-	-	-	31,858,511
Undistributed receipts	189,488	-	-	-	-	-	-	-	-	189,488
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
<b>Total liabilities</b>	<b>62,336,721</b>	<b>182,145,974</b>	<b>24,271,702</b>	<b>1,508,383</b>	<b>1,761,050</b>	<b>5,404,395</b>	<b>57,550,794</b>	<b>-</b>	<b>367,135,000</b>	<b>702,114,018</b>
<b>Equity and other credits:</b>										
Net investment in capital assets	-	-	-	-	1,396,285	(12)	-	1,109,399,290	-	1,110,795,563
Unrestricted	-	-	-	-	(14,164)	3,987,722	337,028	-	-	4,310,586
Nonspendable	969,836	-	-	-	-	150,000	-	-	-	1,119,836
Restricted	8,819,175	48,207,283	29,031,783	8,445,191	66,902	-	-	-	-	94,570,334
Assigned	5,135,364	-	-	-	-	-	-	-	-	5,135,364
Unassigned	189,802,511	-	-	-	-	-	-	-	-	189,802,511
<b>Total equity and other credits</b>	<b>204,726,886</b>	<b>48,207,283</b>	<b>29,031,783</b>	<b>8,445,191</b>	<b>1,449,023</b>	<b>4,137,710</b>	<b>337,028</b>	<b>1,109,399,290</b>	<b>-</b>	<b>1,405,734,193</b>
<b>Total liabilities, equity and other credits</b>	<b>267,063,606</b>	<b>230,353,257</b>	<b>53,303,486</b>	<b>9,953,573</b>	<b>3,210,073</b>	<b>9,542,105</b>	<b>57,887,821</b>	<b>1,109,399,290</b>	<b>367,135,000</b>	<b>2,107,848,211</b>

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 Eight Month Ended August 31, 2023

	General	Special Revenue	Capital Projects	Debt Service	Total Governmental Funds
<b>Revenues</b>					
Taxes	232,427,727	10,028	-	27,048,925	259,486,680
Licenses and permits	1,260,076	4,936,089	-	-	6,196,165
Intergovernmental revenues	12,806,053	25,038,179	-	-	37,844,232
Charges for services	12,954,011	6,701,588	-	-	19,655,598
Fines & forfeitures	209,860	5,683,799	-	-	5,893,659
Special assessments	161,625	69,736,913	-	-	69,898,538
Interest earnings	10,967,517	8,513,235	1,121,495	473,071	21,075,318
Miscellaneous	1,768,892	237,491	750	-	2,007,133
<b>Total revenues</b>	<b>272,555,760</b>	<b>120,857,323</b>	<b>1,122,245</b>	<b>27,521,996</b>	<b>422,057,324</b>
<b>Expenditures</b>					
General government					
Judicial	27,434,193	3,326,588	189,567	-	30,950,348
Executive	2,235,443	-	-	-	2,235,443
Elections	2,333,736	(39,278)	-	-	2,294,458
Financial administration	21,745,900	411,439	-	-	22,157,339
Other	16,174,935	60	3,480,161	-	19,655,156
Public safety					
Police	26,766,664	4,426,117	426,680	-	31,619,460
Fire	1,438,790	-	-	-	1,438,790
Corrections	26,192,809	11,821,008	-	-	38,013,817
Other protection	635,956	-	-	-	635,956
Highways and streets	363,184	16,951,486	5,826,688	-	23,141,358
Sanitation	5,056,919	-	-	-	5,056,919
Drainage	-	-	-	-	-
Health and welfare	8,627,147	85,068,283	292,298	-	93,987,728
Culture and recreation	2,814,848	1,785,207	601,602	-	5,201,656
Conservation	882,654	-	-	-	882,654
Urban and economic development	801,227	23,553	-	-	824,780
Debt service					
Principal	-	-	-	14,750,000	14,750,000
Interest and fiscal agent fees	8,550	-	-	16,458,324	16,466,874
Issuance costs	-	-	-	-	-
Advance refunding escrow	-	-	-	-	-
Intergovernmental expenditures	-	-	-	-	-
<b>Total expenditures</b>	<b>143,512,953</b>	<b>123,774,464</b>	<b>10,816,995</b>	<b>31,208,324</b>	<b>309,312,736</b>
Excess (deficiency) of revenues over (under) expenditures	129,042,807	(2,917,141)	(9,694,751)	(3,686,328)	112,744,587
<b>Other financing sources (uses):</b>					
Sale of capital assets	-	34,630	-	-	34,630
General long-term debt issued	-	-	-	-	-
Long-term notes issued	-	-	-	-	-
Transfers in	-	4,071,244	-	1,557,704	5,628,948
Transfers out	(5,304,113)	(324,836)	(26,392)	-	(5,655,340)
Payment to refunded bond escrow agent	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(5,304,113)</b>	<b>3,781,038</b>	<b>(26,392)</b>	<b>1,557,704</b>	<b>8,238</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	123,738,694	863,897	(9,721,143)	(2,128,624)	112,752,825
<b>Fund balance at December 31, 2022</b>	<b>80,988,191</b>	<b>47,343,386</b>	<b>38,752,926</b>	<b>10,573,814</b>	<b>177,658,318</b>
Prior period adjustments	-	-	-	-	-
<b>Fund balance at December 31, 2022 as restated</b>	<b>80,988,191</b>	<b>47,343,386</b>	<b>38,752,926</b>	<b>10,573,814</b>	<b>177,658,318</b>
Adjusting journal entries	-	-	-	-	-
<b>Fund balance ended August 31, 2023</b>	<b>204,726,886</b>	<b>48,207,283</b>	<b>29,031,783</b>	<b>8,445,191</b>	<b>290,411,143</b>

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  
August 31, 2023

Fund	Beginning Balance August 1, 2023	Receipts	Disbursements	Ending Balance August 31, 2023
<b>General Fund</b>				
1100 General Fund	1,572,012	24,099,012	21,955,572	3,715,452
<b>Total General Fund</b>	<b>1,572,012</b>	<b>24,099,012</b>	<b>21,955,572</b>	<b>3,715,452</b>
<b>Special Revenue Funds</b>				
1200 Road & Bridge County Wide	321,080	19,252,641	1,878,375	17,695,346
1220 LEOSE	52,400	52	10,859	41,593
1222 District Attorney Bad Check Processing	77,473	2,639	1,608	78,504
1223 District Attorney Investigations H.B. 65	1,742,390	21,369	32,274	1,731,486
1224 Drug Abuse Prevention and Rehabilitation	533,174	1,872	-	535,047
1225 Pretrial Intervention Prgm Fund	57,326	29,174	27,371	59,128
1226 Sheriff Investigations	1,958	2	-	1,960
1227 Sheriff Investigations H.B. 65	6,439	1,016,573	57,695	965,317
1228 Sheriff Equitable Sharing - Treasury Funds	354,009	2,190	1,662	354,537
1229 Sheriff Equitable Sharing - Justice Funds	(53,455)	1,517,671	6,410	1,457,807
1230 Constable Pct. 3 Investigations H.B. 65	44,815	51	4,197	40,669
1231 Constable Pct. 4 Investigations H.B. 65	288,132	351	7,189	281,294
1233 Constable Pct. 1 Investigations H.B. 65	53,269	412	-	53,681
1234 County Child Abuse Prevention	68,597	286	-	68,883
1235 District Clerk Records Management & Preservation	469,164	23,269	31,267	461,166
1237 County Clerk Records Management & Preservation	1,215,564	4,148,587	57,876	5,306,275
1238 County Records Management & Preservation	35,058	25,641	-	60,699
1239 Court Reporter Service	525,281	633	18,478	507,436
1240 Juvenile Delinquency Prevention	5,298	7	-	5,304
1241 Courthouse Security	194,516	41,959	36,266	200,209
1242 Justice Court Technology	152,362	8,296	11,882	148,776
1243 Contributions	344,668	60,493	7,107	398,055
1245 Justice Court Building Security	178,242	577	-	178,819
1246 Tax Assessor-Collector Special Vehicle Inventory	1,167,254	19,058	2,054	1,184,258
1247 Law Library	322,850	1,048,410	40,957	1,330,303
1250 Supplemental Court Guardianship	190,455	2,342	-	192,797
1251 HIDTA Chapter 59	46,831	1,530,834	52,595	1,525,071
1252 HIDTA US Treasury	65,130	81	-	65,212
1253 HIDTA Other States	100,169	125	-	100,294
1255 County & District Court Technology	164,090	1,436	-	165,526
1256 DA US Department of Justice	213,640	520,021	6,927	726,734
1257 Constable Pct.3 Treasury	459	1	-	460
1258 Local Provider Participation	6,651,141	20,159,132	8,427,763	18,382,510
1259 Constable Pct.4 Federal Sharing - Treasury	3,121	4	-	3,124
1260 Constable Pct.2 Chapter 59	6,037	8	-	6,044
1261 Constable Pct.3 Federal Sharing - DOJ	2,288	3	-	2,290
1263 Constable Pct.4 Federal Sharing - DOJ	2,297	3	-	2,300
1265 Constable Pct.1 Federal Sharing - USDOJ	20,056	25	-	20,081
1280 Designated Purpose Grants - Level 0	1,280	2	-	1,282
1281 Designated Purpose Grants - Level 1	(166,777)	11,552	153,155	(308,380)
1282 Designated Purpose Grants - Level 2	(124,124)	-	14,633	(138,757)
1283 Designated Purpose Grants - Level 3	(48,313)	40,813	44,513	(52,012)
1284 Designated Purpose Grants - Level 4	646,510	368,827	850,953	164,385
1285 Designated Purpose Grants - Level 5	(179,592)	107,030	108,712	(181,274)
1286 Designated Purpose Grants - Level 6	(806,302)	2,802	31,903	(835,403)
1287 Designated Purpose Grants - Level 7	118,657	100,067	-	218,725
1289 Designated Purpose Grants - Level 9	(147,838)	111,900	143,187	(179,125)
1290 American Rescue Plan	2,750,728	105,824,426	102,042,054	6,533,100
1291 HIDTA Grants	(720,126)	15,280	61,063	(765,908)
1292 WIC Grants	(2,779,962)	1,952,233	828,294	(1,656,023)
1293 Health Department Grants	388,317	4,401,741	571,139	4,218,919
1294 Juvenile Probation Department Grants	1,385,146	1,936	284,591	1,102,491
1295 Post Adjudication Juvenile Boot Camp	318,610	48,200	45,870	320,940
1296 Juvenile Probation Title IV-E	744,683	926	3,558	742,050
1297 Adult Probation Grants	(283,886)	8,367,957	2,784,744	5,299,328
<b>Total Special Revenue Funds</b>	<b>16,720,590</b>	<b>170,791,919</b>	<b>118,689,179</b>	<b>68,823,330</b>
<b>Capital Projects Funds</b>				
1301 Capital Outlay	(2,340,127)	-	450,121	(2,790,248)
1303 Sale of Capital Assets	2,558,882	901	58,597	2,501,185
1312 Border Colonia Access Program Round III	-	-	-	-
1315 Texas Department of Transportation Projects	(11,114,647)	898,151	1,632,100	(11,848,596)
1342 Certificates of Obligation, Series 2010A&B	351,000	115	30,638	320,477

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

Fund	Beginning Balance August 1, 2023	Receipts	Disbursements	Ending Balance August 31, 2023
1345 Certificates of Obligation, Series 2014	169,007	52	24,043	145,017
1347 Certificates of Obligation, Series 2015A	34,592	12	-	34,604
1350 Certificates of Obligation, Series 2016	1,091,257	307	240,261	851,303
1351 Certificates of Obligation, Series 2017	1,552,597	716	51,167	1,502,146
1352 Certificates of Obligation, Series 2018A	3,516,072	1,266	-	3,517,339
1353 Certificates of Obligation, Series 2018B	2,930,370	1,025	140,287	2,791,108
1355 Certificates of Obligation, Series 2019A	3,162,989	1,447	75,854	3,088,581
1357 Certificates of Obligation, Series 2020	1,904,035	695	105,096	1,799,634
1358 Certificates of Obligation, Series 2021	(439,277)	2,000,567	1,154,615	406,674
<b>Total Capital Projects Funds</b>	<b>3,376,749</b>	<b>2,905,255</b>	<b>3,962,780</b>	<b>2,319,225</b>
<b>Debt Service Funds</b>				
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	721,421	639,215	1,038,422	322,214
1446 Refunding Bonds, Series 2014C	1,593,455	1,432,699	2,808,125	218,029
1447 Certificates of Obligation, Series 2015A	588,253	533,145	849,997	271,401
1448 Refunding Bonds, Series 2015B	1,523,127	1,328,140	2,539,000	312,267
1449 Refunding Bonds, Series 2015C	612,960	641,178	1,243,166	10,973
1450 Certificates of Obligation, Series 2016	1,332,602	1,205,627	1,967,950	570,279
1451 Certificates of Obligation, Series 2017	1,176,906	1,070,357	1,681,900	565,363
1452 Certificates of Obligation, Series 2018A	3,778,840	2,047,386	3,032,350	2,793,876
1453 Certificates of Obligation, Series 2018B	1,070,589	971,323	1,478,775	563,137
1454 Refunding Bonds, Series 2018C	481,164	443,551	460,353	464,363
1455 Certificates of Obligation, Series 2019A	1,012,474	889,657	1,380,725	521,405
1456 Refunding Bonds, Series 2019A	1,481,726	1,327,223	2,401,125	407,824
1457 Certificates of Obligation, Series 2020A	979,422	866,783	1,245,425	600,780
1458 Certificates of Obligation, Series 2021	57,779	1,392,068	851,850	597,996
<b>Total Debt Service Funds</b>	<b>16,410,717</b>	<b>14,788,353</b>	<b>22,979,162</b>	<b>8,219,908</b>
<b>Enterprise Funds</b>				
2101 Sanitary Landfill	526,386	1,038	-	527,424
2102 Jail Commissary	1,625,697	404,691	895,262	1,135,125
<b>Total Enterprise Funds</b>	<b>2,152,083</b>	<b>405,729</b>	<b>895,262</b>	<b>1,662,550</b>
<b>Internal Service Funds</b>				
2201 Health Benefits Self-Insurance	(2,945,551)	5,138,216	3,619,135	(1,426,470)
2202 Workers' Compensation Self-Insurance	1,409,544	44,915	66,689	1,387,769
<b>Total Internal Service Funds</b>	<b>(1,536,007)</b>	<b>5,183,132</b>	<b>3,685,825</b>	<b>(38,700)</b>
<b>Private-Purpose Trust Funds</b>				
3301 Unclaimed Money	687,793	2,261	-	690,054
3302 County Clerk Unclaimed Money	167,244	550	-	167,793
3304 Bail Bond Sureties	52,064	171	-	52,235
<b>Total Private-Purpose Trust Funds</b>	<b>907,100</b>	<b>2,982</b>	<b>-</b>	<b>910,082</b>
<b>Agency Funds</b>				
3401 Clearing Fund	5,131,938	7,851,733	7,808,650	5,175,021
3402 Payroll Fund	20,408	8,899,024	8,896,918	22,514
3403 Insurance Fund	220	1	2	219
<b>Total Agency Funds</b>	<b>5,152,566</b>	<b>16,750,758</b>	<b>16,705,570</b>	<b>5,197,754</b>
<b>Grand Total for Primary Government</b>	<b>44,755,810</b>	<b>234,927,139</b>	<b>188,873,350</b>	<b>90,809,599</b>

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

County of Hidalgo, Texas  
Schedule of Interfund Transfers  
August 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	
<b>Transfer out:</b>																		
General Fund	3,098,966	-	-	-	-	-	-	-	459,743	187,700	-	-	-	-	1,557,704	-	-	5,304,113
<b>Special Revenue Funds:</b>																		
R&B Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VAP Program 017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sheriff CCP59	-	-	-	-	-	-	-	-	8,186	-	-	-	-	-	-	-	-	8,186
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	-	-	-	-	-	-	-	-	39,237	-	277,412	-	-	-	-	-	-	316,649
<b>Capital Projects Funds:</b>																		
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service Funds:</b>																		
Notes Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2009B	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2010A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LTRB 2014A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LTRB Taxable 2014B	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Fiduciary Funds</b>																		
<b>Total</b>	<b>3,098,966</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>507,166</b>	<b>187,700</b>	<b>277,412</b>	<b>-</b>	<b>-</b>	<b>26,392</b>	<b>1,557,704</b>	<b>-</b>	<b>-</b>	<b>5,655,340</b>

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

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

	Original Amount	Interest Rates	Year Issued	Year of Maturity	Outstanding Balances		
					Principal	Interest	Total Requirements
<b>Refunding Bonds</b>							
Refunding Bonds, Series 2014C	22,795,000	3.00 - 5.00	2014	2026	8,390,000	852,500	9,242,500
Refunding Bonds, Series 2015B	14,760,000	5.00	2015	2028	12,590,000	1,950,000	14,540,000
Refunding Bonds, Series 2015C	24,990,000	1.291 - 3.365	2015	2024	1,135,000	38,193	1,173,193
Refunding Bonds, Series 2018C	23,200,000	3.744 - 4.144	2018	2032	23,200,000	5,934,061	29,134,061
Refunding Bonds, Series 2019B	20,645,000	5.00	2019	2030	16,095,000	3,252,500	19,347,500
<b>Certificates of Obligation</b>							
Certificates of Obligation, Series 2014	20,085,000	3.00 - 5.00	2014	2034	14,060,000	3,961,450	18,021,450
Certificates of Obligation, Series 2015A	15,785,000	3.00 - 5.00	2015	2040	13,935,000	5,432,506	19,367,506
Certificates of Obligation, Series 2016	35,045,000	2.00 - 5.00	2016	2036	25,400,000	7,802,550	33,202,550
Certificates of Obligation, Series 2017	28,405,000	4.00 - 5.00	2017	2037	22,955,000	8,457,950	31,412,950
Certificates of Obligation, Series 2018A	118,890,000	5.00	2018	2043	118,290,000	74,080,600	192,370,600
Certificates of Obligation, Series 2018B	24,690,000	4.00 - 5.00	2018	2038	21,205,000	9,146,250	30,351,250
Certificates of Obligation, Series 2019A	24,795,000	4.00 - 5.00	2019	2039	22,170,000	8,923,550	31,093,550
Certificates of Obligation, Series 2020	28,490,000	3.00-5.00	2020	2040	27,230,000	12,082,000	39,312,000
Certificates of Obligation, Series 2021	26,325,000	3.00-5.00	2021	2041	25,730,000	8,763,650	34,493,650
<b>Total</b>	<b>461,745,000</b>				<b>352,385,000</b>	<b>150,677,759</b>	<b>503,062,760</b>

Schedule of Debt Requirements			
	Principal	Interest	
2023	-	-	-
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
<b>Total</b>	<b>352,385,000</b>	<b>150,677,759</b>	<b>503,062,760</b>

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

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

Fund	Description	Revenues			Expenditures		
		Original Budget	Adjusted Budget	Year-to-Date Actual	Original Budget	Adjusted Budget	Year-to-Date Actual
<b>General Fund</b>							
1100	General Fund	263,850,091	263,860,101	272,555,760	278,916,253	293,527,999	148,817,066
<b>Total General Fund</b>		<b>263,850,091</b>	<b>263,860,101</b>	<b>272,555,760</b>	<b>278,916,253</b>	<b>293,527,999</b>	<b>148,817,066</b>
<b>Special Revenue Funds</b>							
1200	Road & Bridge County Wide	16,437,105	17,255,131	14,680,032	23,478,963	32,029,067	14,351,677
1220	LEOSE	-	42,269	43,082	14,795	73,776	30,904
1222	District Attorney Bad Check Processing	-	-	16,826	-	26,595	8,490
1223	District Attorney Investigations H.B. 65	-	-	406,804	-	649,910	283,562
1224	Drug Abuse Prevention and Rehabilitation	-	-	14,446	-	-	-
1225	Pretrial Intervention Prgm Fund	250,000	250,000	266,985	-	250,000	227,182
1226	Sheriff Investigations	-	-	26	-	-	-
1227	Sheriff Investigations H.B. 65	-	-	36,949	10,673	414,984	277,167
1228	Sheriff Federal Sharing - U.S. Treasury	-	-	117,046	-	28,350	13,488
1229	Sheriff Federal Sharing - U.S. Dept of Justice	-	-	140,696	-	307,190	147,432
1230	Constable Pct. 3 Investigations H.B. 65	-	-	6,324	-	28,570	12,121
1231	Constable Pct. 4 Investigations H.B. 65	-	-	9,615	-	261,275	20,962
1233	Constable Pct. 1 Investigations H.B. 65	-	-	3,811	-	22,537	15,016
1234	County Child Abuse Prevention	2,000	2,000	3,779	-	-	-
1235	District Clerk Records Management & Preservation	200,000	200,000	197,267	-	281,403	219,071
1237	County Clerk Records Management & Preservation	1,250,000	1,250,000	1,020,062	97,152	936,439	373,047
1238	County Records Management & Preservation	-	-	622	-	-	-
1239	Court Reporter Service	250,000	250,000	224,270	-	401,000	119,836
1240	Juvenile Delinquency Prevention	-	-	71	-	-	-
1241	Courthouse Security	450,000	450,000	371,719	473,334	473,677	281,268
1242	Justice Court Technology	110,000	110,000	88,363	-	260,532	108,379
1243	Contributions	40,000	40,000	88,627	-	161,828	35,241
1245	Justice Court Building Security	7,000	7,000	6,681	-	-	-
1246	Tax Assessor-Collector Special Vehicle Inventory	-	-	201,965	-	448,014	16,340
1247	Law Library	385,000	385,000	344,902	541,807	544,483	245,177
1250	Supplemental Court Guardianship	20,000	20,000	19,480	-	-	-
1251	HIDTA Chapter 59	-	1,672	634,920	-	471,620	285,583
1252	HIDTA US Treasury	-	-	37,623	-	113,868	86,299
1253	HIDTA Other States	-	-	1,338	-	-	-
1254	HIDTA US Justice	-	-	-	-	-	-
1255	Co & District Court Technology	11,000	11,000	12,706	-	-	-
1256	DA US Department of Justice	-	-	89,460	-	343,023	76,543
1257	Constable Pct.3 Treasury	-	-	6	-	450	-
1258	Local Provider Participation Fund	-	55,125,458	70,152,272	-	65,003,513	61,647,817
1259	Constable Pct.4 Federal Sharing - Treasury	-	-	42	-	-	-
1260	Constable Pct.2 Chapter 59	-	-	81	-	-	-
1261	Constable Pct.3 Federal Sharing - DOJ	-	-	37	-	2,873	645
1263	Constable Pct.4 Federal Sharing - DOJ	-	-	31	-	-	-
1265	Constable Pct.1 Federal Sharing - USDOJ	-	-	9,498	-	-	-
1280	Designated Purpose Grants - Level 0	-	-	9	-	-	-
1281	Designated Purpose Grants - Level 1	2,434,214	2,456,714	1,229,886	2,178,297	2,200,797	1,239,736
1282	Designated Purpose Grants - Level 2	404,218	404,218	79,922	404,218	404,218	108,801
1283	Designated Purpose Grants - Level 3	640,222	899,059	152,725	580,829	899,059	154,542
1284	Designated Purpose Grants - Level 4	2,905,913	6,268,290	2,571,593	2,905,913	6,268,290	2,527,908
1285	Designated Purpose Grants - Level 5	1,418,307	2,604,067	768,822	1,122,890	2,348,836	876,590
1286	Designated Purpose Grants - Level 6	2,653,552	2,704,312	219,716	2,653,552	2,704,312	978,073
1287	Designated Purpose Grants - Level 7	17,601	117,396	19,135	17,601	117,396	-
1289	Designated Purpose Grants - Level 9	2,259,804	2,322,617	1,144,267	1,514,636	2,322,617	1,192,364
1290	AMERICAN RESCUE PLAN	157,812,082	157,812,082	6,654,491	157,812,082	157,812,082	15,980,229
1291	HIDTA Grants	303,891	1,228,954	234,820	303,891	1,228,954	524,701
1292	WIC Grants	8,524,593	9,442,805	6,558,716	8,524,593	9,442,805	6,558,716
1293	Health Department Grants	12,134,638	18,873,228	4,307,341	11,719,206	19,124,844	4,267,219
1294	Juvenile Probation Department Grants	2,493,005	2,541,630	2,551,971	2,493,005	2,541,630	2,541,138
1295	Post Adjudication Juvenile Boot Camp	495,240	175,030	179,080	495,240	175,030	175,030
1296	Juvenile Probation Title IV-E	433,763	25,956	35,859	468,188	25,956	25,956
1297	Adult Probation Grants	12,518,929	13,041,000	9,006,381	12,518,929	13,041,000	8,065,051
<b>Total Special Revenue Funds</b>		<b>226,862,076</b>	<b>296,316,887</b>	<b>124,963,196</b>	<b>230,329,792</b>	<b>324,192,802</b>	<b>124,099,299</b>
<b>Capital Projects Funds</b>							
1301	Capital Outlay	3,548,345	5,208,464	-	1,448,618	3,108,736	1,126,429
1302	Tax Notes, Series 2007	-	-	-	-	-	-
1303	Sale of Capital Assets	-	-	7,976	2,448,319	2,448,319	142,412
1304	Tax Notes, Series 2014	-	-	-	-	-	-
1312	Border Colonia Access Program Round III	-	-	-	-	-	-
1315	Texas Department of Transportation Projects	30,173,446	34,640,965	11,634	17,998,790	22,466,309	3,577,682
1342	Certificates of Obligation, Series 2010A&B	-	-	1,007	30,638	30,638	30,638
1345	Certificates of Obligation, Series 2014	-	-	484	165,325	165,325	24,043
1347	Certificates of Obligation, Series 2015A	-	-	117	33,126	33,126	-

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

Fund	Description	Revenues			Expenditures		
		Original Budget	Adjusted Budget	Year-to-Date Actual	Original Budget	Adjusted Budget	Year-to-Date Actual
1350	Certificates of Obligation, Series 2016	-	-	3,631	1,012,882	1,012,882	240,261
1351	Certificates of Obligation, Series 2017	-	-	4,654	1,363,958	1,363,958	135,530
1352	Certificates of Obligation, Series 2018A	-	-	109,507	1,002,004	1,002,004	-
1353	Certificates of Obligation, Series 2018B	-	-	136,531	5,144,954	5,144,954	185,377
1355	Certificates of Obligation, Series 2019A	-	-	86,551	5,706,874	5,706,874	490,625
1357	Certificates of Obligation, Series 2020	-	-	219,224	10,569,665	10,569,665	1,243,501
1358	Certificates of Obligation, Series 2021	-	-	540,928	24,906,313	24,906,313	3,646,890
<b>Total Capital Projects Funds</b>		<b>33,721,791</b>	<b>39,849,429</b>	<b>1,122,245</b>	<b>71,831,466</b>	<b>77,959,104</b>	<b>10,843,387</b>
<b>Debt Service Funds</b>							
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	1,333,437	1,362,594	1,362,594	1,361,844
1446	Refunding Bonds, Series 2014C	2,916,535	2,916,535	2,945,573	3,082,000	3,082,000	3,081,250
1447	Certificates of Obligation, Series 2015A	1,075,698	1,075,698	1,088,341	1,140,744	1,140,744	1,139,994
1448	Refunding Bonds, Series 2015B	2,809,026	2,809,026	2,834,414	2,908,750	2,908,750	2,908,000
1449	Refunding Bonds, Taxable Series 2015C	1,096,190	1,096,190	1,112,053	1,282,081	1,282,081	1,281,331
1450	Certificates of Obligation, Series 2016	2,441,448	2,441,448	2,468,734	2,555,150	2,555,150	2,555,150
1451	Certificates of Obligation, Series 2017	2,152,397	2,152,397	2,178,609	2,243,050	2,243,050	2,243,050
1452	Certificates of Obligation, Series 2018A	4,048,741	5,606,446	5,676,285	5,765,450	5,765,450	5,764,700
1453	Certificates of Obligation, Series 2018B	1,960,362	1,960,362	1,983,810	2,023,300	2,023,300	2,022,550
1454	Refunding Bonds, Taxable Series 2018C	857,647	857,647	872,240	921,456	921,456	920,706
1455	Certificates of Obligation, Series 2019A	1,859,345	1,859,345	1,879,611	1,907,200	1,907,200	1,907,200
1456	Refunding Bonds, Taxable Series 2019A	2,717,500	2,717,500	2,745,998	2,853,000	2,853,000	2,853,000
1457	Certificates of Obligation, Series 2020	1,803,836	1,803,836	1,823,459	1,811,600	1,811,600	1,810,850
1458	Certificates of Obligation, Series 2021	2,891,017	91,017	137,136	1,359,450	1,359,450	1,358,700
<b>Total Debt Service Funds</b>		<b>29,947,983</b>	<b>28,705,688</b>	<b>29,079,701</b>	<b>31,215,824</b>	<b>31,215,824</b>	<b>31,208,324</b>
<b>Enterprise Funds</b>							
2101	Sanitary Landfill	-	-	10,154	-	-	-
2102	Jail Commissary	-	1,317,798	1,347,231	765,866	2,334,978	1,459,024
<b>Total Enterprise Funds</b>		<b>-</b>	<b>1,317,798</b>	<b>1,357,385</b>	<b>765,866</b>	<b>2,334,978</b>	<b>1,459,024</b>
<b>Internal Service Funds</b>							
2201	Health Benefits Self-Insurance	-	-	25,460,452	36,494,372	36,494,778	27,017,677
2202	Workers' Compensation Self-Insurance	-	-	358,533	2,534,880	2,536,835	1,028,492
<b>Total Internal Service Funds</b>		<b>-</b>	<b>-</b>	<b>25,818,986</b>	<b>39,029,252</b>	<b>39,031,613</b>	<b>28,046,170</b>
<b>Private-Purpose Trust Funds</b>							
3301	Unclaimed Money Fund	-	-	19,384	-	-	-
3302	County Clerk Unclaimed Money Fund	-	-	4,734	-	-	-
3304	Bail Bond Sureties	-	-	1,474	-	-	-
<b>Total Private-Purpose Trust Funds</b>		<b>-</b>	<b>-</b>	<b>25,592</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total for Primary Government</b>		<b>554,381,941</b>	<b>630,049,901</b>	<b>454,922,865</b>	<b>652,088,454</b>	<b>768,262,320</b>	<b>344,473,270</b>

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

# **Budget Status**

Statement of Revenues, Expenditures and Changes in Fund Balance - Budget to Actual

General Fund  
August 31, 2023

	Original Budget	Adjusted Budget	Current Revenues/ Expenditures	Year-to-Date Revenues/ Expenditures	Encumbrances	Balance
<b>Revenues</b>						
Taxes	232,464,123	232,464,123	1,130,390	232,427,727		36,396
Licenses and permits	1,723,000	1,723,000	178,188	1,260,076		462,924
Intergovernmental revenues	10,612,000	10,621,930	1,059,130	12,806,053		(2,184,123)
Charges for services	17,346,768	17,346,768	1,783,888	12,954,011		4,392,757
Fines & forfeitures	225,000	225,000	24,115	209,860		15,140
Special assessments	100,000	100,000	2,782	161,625		(61,625)
Interest earnings	808,000	808,000	510,986	10,967,517		(10,159,517)
Miscellaneous	571,200	571,280	438,344	1,768,892		(1,197,612)
<b>Total revenues</b>	<b>263,850,091</b>	<b>263,860,101</b>	<b>5,127,824</b>	<b>272,555,760</b>		<b>(8,695,660)</b>
<b>Expenditures</b>						
General government						
Judicial	46,853,630	48,368,815	3,486,147	27,434,193	450,583	20,484,039
Executive	3,829,477	3,937,484	316,146	2,235,443	72,483	1,629,558
Elections	4,059,673	6,067,301	223,065	2,333,736	1,321,086	2,412,479
Financial administration	41,279,343	43,685,614	2,283,444	21,745,900	2,635,014	19,304,700
Other	17,171,764	24,310,802	961,002	16,174,935	2,570,825	5,565,043
Public safety						
Police	41,780,887	42,641,238	3,088,110	26,766,664	1,435,489	14,439,086
Fire	3,242,939	3,268,816	215,815	1,438,790	28,910	1,801,116
Corrections	73,289,157	70,333,851	3,081,102	26,192,809	12,237,465	31,903,576
Other protection	1,042,765	1,184,096	72,594	635,956	92,232	455,908
Highways and Streets	300,650	634,933	70,941	363,184	11,679	260,070
Sanitation	8,628,291	8,624,635	731,847	5,056,919	628,080	2,939,637
Health and welfare	17,666,172	19,432,570	901,378	8,627,147	321,102	10,484,321
Culture and recreation	4,205,732	4,827,019	306,718	2,814,848	440,355	1,571,816
Conservation	1,475,110	1,879,436	116,504	882,654	571,169	425,613
Urban and economic development	1,376,732	2,131,150	105,107	801,227	290,437	1,039,486
Debt Service						
Interest	12,000	12,000	1,266	8,550	-	3,450
<b>Total expenditures</b>	<b>266,214,322</b>	<b>281,339,761</b>	<b>15,961,186</b>	<b>143,512,953</b>	<b>23,106,910</b>	<b>114,719,897</b>
Excess (deficiency) of revenues over (under) expenditures	(2,364,231)	(17,479,660)	(10,833,362)	129,042,807		
<b>Other financing sources (uses):</b>						
Long-term notes issued	-	-	-	-		-
Sale of capital assets	-	-	-	-		-
Transfers in	-	-	-	-		-
Transfers out	(12,701,931)	(12,188,238)	(559,776)	(5,304,113)		(6,884,126)
<b>Total other financing sources (uses)</b>	<b>(12,701,931)</b>	<b>(12,188,238)</b>	<b>(559,776)</b>	<b>(5,304,113)</b>		<b>(6,884,126)</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	(29,667,899)		123,738,694		
<b>Unassigned fund balance</b>						
<b>at January 1, 2023</b>	<b>34,469,178</b>	<b>34,469,178</b>		<b>34,469,178</b>		
Prior period adjustments	-	-		-		
Adjusting journal entries	-	-		-		
Unreserved (reserved) fund balance	-	31,594,638		31,594,638		
<b>Unassigned fund balance</b> <b>month ended August 31, 2023</b>	<b>34,469,178</b>	<b>36,395,918</b>		<b>189,802,511</b>		

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

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

	Original Budget	Adjusted Budget	Current Expenditures	Year-to-Date Expenditures	Encumbrances	Balance
<b>Expenditures and Other Financing Uses</b>						
General government						
Judicial						
92nd District Court	467,666	468,098	34,660	281,173	5,623	181,302
93rd District Court	448,315	448,315	33,790	270,742	2,161	175,412
139th District Court	444,347	444,347	33,195	274,451	2,574	167,322
206th District Court	461,145	472,645	35,225	280,439	10,181	182,025
275th District Court	447,015	447,575	26,741	241,524	4,610	201,441
332nd District Court	491,008	491,008	38,157	296,940	2,965	191,103
370th District Court	454,000	454,000	36,170	275,342	3,420	175,238
389th District Court	466,705	466,705	27,434	249,321	1,137	216,247
398th District Court	479,625	479,825	35,661	291,879	5,171	182,775
430th District Court	482,981	566,670	49,689	358,653	30,334	177,682
449th District Court	456,112	456,112	34,549	274,511	3,300	178,301
464th District Court	445,051	454,926	35,699	272,037	2,764	180,125
476th District Court	675,128	675,128	34,434	117,619	7,373	550,136
County Court At Law 1	622,955	622,955	48,403	390,299	3,313	229,343
County Court At Law 2	655,188	655,188	40,269	326,154	4,553	324,481
Probate Court	744,739	744,739	64,650	475,524	3,547	265,667
County Court At Law 4	661,462	661,462	51,008	409,141	1,135	251,185
County Court At Law 5	643,544	643,544	49,588	380,434	1,133	261,977
County Court At Law 6	629,866	629,866	49,501	384,449	6,661	238,756
County Court At Law 7	646,551	646,551	39,328	313,032	3,999	329,520
County Court At Law 8	662,338	662,713	44,966	412,654	2,048	248,010
County Court At Law 9	585,456	586,156	46,314	368,242	6,709	211,205
County Court At Law 10	587,140	587,140	45,844	357,410	3,289	226,442
Master Court 1	148,122	148,122	10,884	86,617	947	60,558
Master Court 2	158,434	158,434	11,740	95,018	1,577	61,839
Court of Civil Appeals	2,000	2,000	151	1,039	744	217
Auxiliary Court	600,385	600,385	42,542	328,545	1,607	270,233
Child Protective Court	72,434	72,434	5,195	43,016	83	29,335
Justice of the Peace	-	-	-	-	-	-
Justice of the Peace 1-1	498,480	498,480	39,115	310,269	5,819	182,392
Justice of the Peace 1-2	507,621	507,621	42,203	318,813	4,156	184,652
Justice of the Peace 2-1	474,006	474,006	36,718	295,205	1,589	177,212
Justice of the Peace 2-2	485,540	485,540	35,590	289,242	263	196,035
Justice of the Peace 3-1	487,137	487,137	37,294	298,401	1,466	187,270
Justice of the Peace 3-2	477,268	477,268	37,456	298,561	2,408	176,299
Justice of the Peace 4-1	514,271	514,271	40,422	321,188	1,427	191,656
Justice of the Peace 4-2	464,929	469,929	35,292	278,861	3,420	187,648
Justice of the Peace 5-1	383,006	383,206	29,242	236,423	2,710	144,072
Indigent Defense	494,085	500,039	44,681	339,585	1,715	158,739
Criminal District Attorney	14,993,107	15,101,887	1,015,789	8,255,239	181,402	6,665,246
District Clerk	4,288,762	4,289,462	267,019	2,494,560	105,812	1,689,091
Domestic Relations	288,186	288,186	15,040	121,309	2,010	164,867
Budget and Management	7,500,000	8,782,412	717,502	4,985,628	-	3,796,784
Public Defense	1,357,520	1,362,328	86,999	734,704	13,428	614,196
Executive Office	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-
<b>Total Judicial</b>	<b>46,853,630</b>	<b>48,368,815</b>	<b>3,486,147</b>	<b>27,434,193</b>	<b>450,583</b>	<b>20,484,039</b>
Executive						
County Judge	1,837,855	1,876,037	119,377	912,107	48,427	915,503
Executive Office	1,991,622	2,061,447	196,769	1,323,336	24,056	714,056
<b>Total Executive</b>	<b>3,829,477</b>	<b>3,937,484</b>	<b>316,146</b>	<b>2,235,443</b>	<b>72,483</b>	<b>1,629,558</b>
Elections						
Elections Department	4,059,673	6,067,301	223,065	2,333,736	1,321,086	2,412,479
<b>Total Elections</b>	<b>4,059,673</b>	<b>6,067,301</b>	<b>223,065</b>	<b>2,333,736</b>	<b>1,321,086</b>	<b>2,412,479</b>
Financial Administration						
Appraisal fees	2,300,000	2,744,445	-	2,058,334	-	686,111
County Wide Admin	5,558,410	5,263,808	15,549	381,071	496,609	4,386,128
Budget and Management	1,417,358	1,462,572	88,894	642,935	13,914	805,723
Executive Office	1,144,628	1,305,713	27,182	535,208	166,076	604,429
Tax Assessor-Collector	8,961,380	8,978,869	574,206	5,006,698	205,208	3,766,963
County Treasurer	1,486,740	1,512,598	110,142	885,711	7,077	619,810

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

	Original Budget	Adjusted Budget	Current Expenditures	Year-to-Date Expenditures	Encumbrances	Balance
Purchasing Agent	2,148,310	2,148,777	141,614	1,210,839	34,049	903,888
County Auditor	4,284,251	4,666,445	340,683	2,667,378	36,939	1,962,128
County Clerk	5,193,511	5,252,353	322,765	2,625,027	128,197	2,499,130
Human Resources/Civil Service	1,328,261	1,330,961	100,901	797,106	6,111	527,744
IT Department	7,456,494	9,019,073	561,509	4,935,592	1,540,835	2,542,645
Total Financial Administration	41,279,343	43,685,614	2,283,444	21,745,900	2,635,014	19,304,700
<b>Other</b>						
Commissioner, Precinct 4	28,294	24,670	877	6,318	11,575	6,776
Executive Office	4,293,741	10,055,019	65,212	8,590,373	1,078,861	385,784
Planning Department	1,343,318	1,371,326	104,446	783,835	33,714	553,777
Facilities Management Department	11,506,411	12,859,787	790,467	6,794,408	1,446,674	4,618,705
Total Other	17,171,764	24,310,802	961,002	16,174,935	2,570,825	5,565,043
<b>Public safety</b>						
<b>Police</b>						
Criminal District Attorney	1,364,895	1,393,150	119,147	1,091,015	279,123	23,012
Budget and Management	70,010	70,010	5,833	40,851	29,167	(7)
Precinct 1	-	210,000	-	210,000	-	-
Precinct 2	-	420,000	-	420,000	-	-
Executive Office	97,637	97,637	6,809	54,357	-	43,280
Sheriff	33,685,191	33,783,855	2,442,109	20,856,041	992,097	11,935,717
Constables	-	-	-	-	-	-
Constable, Precinct 1	1,328,580	1,336,694	109,732	845,784	19,699	471,211
Constable, Precinct 2	1,362,920	1,376,202	110,623	872,593	25,417	478,192
Constable, Precinct 3	1,605,028	1,633,919	122,189	1,000,765	33,295	599,860
Constable, Precinct 4	1,647,700	1,692,608	119,559	991,064	44,214	657,330
Constable, Precinct 5	618,926	627,164	52,109	384,194	12,479	230,491
Total Police	41,780,887	42,641,238	3,088,110	26,766,664	1,435,489	14,439,086
<b>Fire</b>						
Emergency Services	3,242,939	3,268,816	215,815	1,438,790	28,910	1,801,116
Total Fire	3,242,939	3,268,816	215,815	1,438,790	28,910	1,801,116
<b>Corrections</b>						
Sheriff	59,046,271	56,030,322	2,298,221	19,067,719	11,671,873	25,290,730
Adult Probation	70,000	70,986	5,898	38,000	5,257	27,729
Juvenile Probation	14,172,886	14,232,543	776,982	7,087,091	560,335	6,585,117
Juvenile CBG	-	-	-	-	-	-
Total Corrections	73,289,157	70,333,851	3,081,102	26,192,809	12,237,465	31,903,576
<b>Other Protection</b>						
County Judge	877,765	919,096	49,579	528,077	38,133	352,885
Budget and Management	-	100,000	10,416	16,006	-	83,994
Executive Office	165,000	165,000	12,600	91,872	54,099	19,028
430th District Court	-	-	-	-	-	-
Total Other Protection	1,042,765	1,184,096	72,594	635,956	92,232	455,908
<b>Highways and Streets</b>						
Precinct 1	-	-	-	-	-	-
Budget and Management	300,650	634,933	70,941	363,184	11,679	260,070
Total Highways and Streets	300,650	634,933	70,941	363,184	11,679	260,070
<b>Sanitation</b>						
Commissioner, Precinct 1	2,656,211	2,483,873	228,267	1,519,620	186,469	777,783
Commissioner, Precinct 2	583,379	626,989	35,768	376,467	58,229	192,293
Commissioner, Precinct 3	2,670,458	2,676,342	218,600	1,553,902	197,659	924,780
Commissioner, Precinct 4	2,085,161	2,171,904	191,436	1,192,345	157,829	821,730
Executive Office	633,082	665,528	57,777	414,585	27,892	223,050
Total Sanitation	8,628,291	8,624,635	731,847	5,056,919	628,080	2,939,637
<b>Health and Welfare</b>						
Budget and Management	-	-	-	6,126	-	(6,126)
Commissioner, Precinct 4	-	-	-	-	-	-
Executive Office	1,448,000	1,529,761	1,540	1,450,002	-	79,759
Human Services	7,096,265	8,666,943	265,529	2,208,594	110,060	6,348,289

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

	Original Budget	Adjusted Budget	Current Expenditures	Year-to-Date Expenditures	Encumbrances	Balance
Health Department	8,466,878	8,580,430	589,044	4,580,947	197,620	3,801,863
WIC	3,150	3,150	-	1,045	-	2,105
Child Welfare	143,177	143,177	10,825	77,625	-	65,552
Veterans Services	508,702	509,109	34,440	302,809	13,421	192,879
Total Health and Welfare	17,666,172	19,432,570	901,378	8,627,147	321,102	10,484,321
Culture and Recreation						
Commissioner, Precinct 1	911,147	972,233	66,239	568,449	128,475	275,308
Commissioner, Precinct 2	1,214,428	1,749,047	114,930	998,108	112,871	638,069
Commissioner, Precinct 3	820,247	840,524	46,333	384,458	28,680	427,385
Commissioner, Precinct 4	532,761	538,066	38,383	300,028	6,995	231,043
Executive Office	727,149	727,149	40,833	563,805	163,333	11
Total Culture and Recreation	4,205,732	4,827,019	306,718	2,814,848	440,355	1,571,816
Conservation						
Executive Office	879,410	1,245,829	92,152	681,984	563,372	474
Texas Cooperative Extension	595,700	633,607	24,353	200,671	7,797	425,139
Total Conservation	1,475,110	1,879,436	116,504	882,654	571,169	425,613
Urban and Economic Development						
County Judge	345,069	1,048,206	17,008	260,576	214,708	572,923
Commissioner, Precinct 1	129,099	129,099	10,462	77,219	3,774	48,106
Commissioner, Precinct 2	569,096	593,909	30,399	229,817	67,329	296,764
Commissioner, Precinct 4	234,468	229,186	19,007	134,527	4,627	90,032
Executive Office	-	-	-	-	-	-
Urban County	99,000	130,750	28,232	99,088	-	31,662
Total Urban and Economic Development	1,376,732	2,131,150	105,107	801,227	290,437	1,039,486
Debt Service						
Interest	12,000	12,000	1,266	8,550	-	3,450
Total Debt Service	12,000	12,000	1,266	8,550	-	3,450
Other Financing Uses						
Interfund Transfers	12,701,931	12,188,238	559,776	5,304,113	-	6,884,126
Total Other Financing Uses	12,701,931	12,188,238	559,776	5,304,113	-	6,884,126
<b>Total Expenditures and Other Financing Uses</b>	<b>278,916,253</b>	<b>293,527,999</b>	<b>16,520,962</b>	<b>148,817,066</b>	<b>23,106,910</b>	<b>121,604,023</b>

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