

Hidalgo County, Texas

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

September 30, 2023



Prepared by the Office of the County Auditor
Letty Chavez

Hidalgo County, Texas

Monthly Financial Report
(Unaudited and Unadjusted)
September 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 September 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
September 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) September 30, 2023
ASSETS AND OTHER DEBITS										
Assets:										
Cash	-	30,009,044	1,743,783	284,446	1,607,010	1,678,991	2,421,477	-	-	37,744,751
Investments	91,000,000	180,000,000	36,500,000	8,160,000	-	8,000,000	2,840,022	-	-	326,500,022
Receivables (net of allowance for uncollectibles)	13,180,876	42,258	11,039	1,379,573	-	1,062	45	-	-	14,614,854
Due from other governments	399,501	8,505,949	12,562,972	-	-	(14,110)	-	-	-	21,454,312
Due from other funds	32,309,866	10,788,104	66,920	174,387	151,067	214,292	43,603,674	-	-	87,308,310
Due from component unit	447,029	279,791	-	-	-	-	-	-	-	726,820
Inventories	839,294	-	-	-	-	-	-	-	-	839,294
Prepaid items	(60)	3,490	-	-	-	-	-	-	-	3,430
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
Total assets	251,137,905	229,638,936	50,884,714	9,998,407	3,154,362	10,038,952	54,859,251	1,109,399,290	367,135,000	2,086,246,816
LIABILITIES, EQUITY AND OTHER CREDITS										
Liabilities:										
Bank overdraft	642,310	-	-	-	-	-	-	-	-	642,310
Accounts payable	918,256	123,361	108,467	-	1,388	-	2,904,407	-	-	4,055,879
Vouchers payable	-	-	-	-	-	-	-	-	-	-
Compensated Absences-Current	-	-	-	-	1,887	941	-	-	-	2,828
Claims and judgments	-	-	-	-	-	5,169,099	538,195	-	-	5,707,294
Retainage payable	2,957	410,458	8,138,705	-	-	-	-	-	-	8,552,119
Arbitrage payable	-	-	-	-	-	-	-	-	-	-
Due to other funds	33,363,878	11,400,932	59,896	-	151,067	152,625	42,190,196	-	-	87,318,595
Due to other governments	9,777,998	1,673,425	24,940	-	-	-	-	-	-	11,476,363
Due to others	3,877	-	-	-	-	-	-	-	-	3,877
Due to component unit	486	3,864	-	-	-	-	-	-	-	4,350
Held in escrow	2,200,797	4,945	-	-	-	-	8,884,056	-	-	11,089,798
Unearned revenues	-	165,565,553	1,571,346	-	-	-	-	-	-	167,136,899
Unavailable revenues	12,887,189	1,760,087	14,459,217	1,379,573	-	-	-	-	-	30,486,066
Undistributed receipts	239,257	-	-	-	-	-	-	-	-	239,257
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	60,037,006	180,942,625	24,362,571	1,379,573	1,761,050	5,371,062	54,516,854	-	367,135,000	695,505,742
Equity and other credits:										
Net investment in capital assets	-	-	-	-	1,396,285	(12)	-	1,109,399,290	-	1,110,795,563
Unrestricted	-	-	-	-	(69,875)	4,517,902	342,396	-	-	4,790,423
Nonspendable	969,836	-	-	-	-	150,000	-	-	-	1,119,836
Restricted	8,534,175	48,696,310	26,522,143	8,618,833	66,902	-	-	-	-	92,438,364
Assigned	5,158,809	-	-	-	-	-	-	-	-	5,158,809
Unassigned	176,438,079	-	-	-	-	-	-	-	-	176,438,079
Total equity and other credits	191,100,899	48,696,310	26,522,143	8,618,833	1,393,312	4,667,890	342,396	1,109,399,290	-	1,390,741,074
Total liabilities, equity and other credits	251,137,905	229,638,936	50,884,714	9,998,407	3,154,362	10,038,952	54,859,251	1,109,399,290	367,135,000	2,086,246,816

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 Nine Month Ended September 30, 2023

	General	Special Revenue	Capital Projects	Debt Service	Total Governmental Funds
Revenues					
Taxes	233,880,417	10,028	-	27,223,312	261,113,758
Licenses and permits	1,377,332	5,454,409	-	-	6,831,741
Intergovernmental revenues	13,079,029	29,852,682	-	-	42,931,711
Charges for services	14,408,944	7,033,094	-	-	21,442,038
Fines & forfeitures	227,598	5,999,472	-	-	6,227,070
Special assessments	163,753	74,389,773	-	-	74,553,527
Interest earnings	11,159,673	8,648,383	1,129,324	477,577	21,414,958
Miscellaneous	2,495,798	238,785	750	-	2,735,333
Total revenues	276,792,545	131,626,627	1,130,074	27,700,889	437,250,135
Expenditures					
General government					
Judicial	31,117,383	3,696,001	191,433	-	35,004,817
Executive	2,505,553	37,153	-	-	2,542,706
Elections	2,488,114	(39,278)	-	-	2,448,836
Financial administration	25,139,868	491,389	-	-	25,631,257
Other	17,060,320	60	3,910,924	-	20,971,304
Public safety					
Police	29,716,957	5,256,317	1,477,185	-	36,450,458
Fire	1,598,181	-	-	-	1,598,181
Corrections	29,828,362	12,233,103	-	-	42,061,464
Other protection	725,693	-	-	-	725,693
Highways and streets	410,722	18,967,887	6,545,614	-	25,924,224
Sanitation	5,590,640	-	-	-	5,590,640
Drainage	-	-	-	-	-
Health and welfare	9,506,697	91,877,964	293,593	-	101,678,254
Culture and recreation	3,099,112	2,169,438	949,132	-	6,217,682
Conservation	1,041,627	-	-	-	1,041,627
Urban and economic development	869,751	26,534	-	-	896,285
Debt service					
Principal	-	-	-	14,750,000	14,750,000
Interest and fiscal agent fees	9,901	-	-	16,463,574	16,473,475
Issuance costs	-	-	-	-	-
Advance refunding escrow	-	-	-	-	-
Intergovernmental expenditures	-	-	-	-	-
Total expenditures	160,708,881	134,716,568	13,367,881	31,213,574	340,006,904
Excess (deficiency) of revenues over (under) expenditures	116,083,664	(3,089,941)	(12,237,807)	(3,512,685)	97,243,231
Other financing sources (uses):					
Sale of capital assets	-	36,637	-	-	36,637
General long-term debt issued	-	-	-	-	-
Long-term notes issued	-	-	-	-	-
Transfers in	-	4,740,476	40,528	1,557,704	6,338,709
Transfers out	(5,970,956)	(334,248)	(33,504)	-	(6,338,709)
Payment to refunded bond escrow agent	-	-	-	-	-
Total other financing sources (uses)	(5,970,956)	4,442,865	7,024	1,557,704	36,637
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	110,112,708	1,352,924	(12,230,783)	(1,954,981)	97,279,868
Fund balance at December 31, 2022	80,988,191	47,343,386	38,752,926	10,573,814	177,658,318
Prior period adjustments	-	-	-	-	-
Fund balance at December 31, 2022 as restated	80,988,191	47,343,386	38,752,926	10,573,814	177,658,318
Adjusting journal entries	-	-	-	-	-
Fund balance ended September 30, 2023	191,100,899	48,696,310	26,522,143	8,618,833	274,938,186

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
September 30, 2023

Fund	Beginning Balance September 1, 2023	Receipts	Disbursements	Ending Balance September 30, 2023
General Fund				
1100 General Fund	3,715,452	16,916,810	21,274,572	(642,310)
Total General Fund	3,715,452	16,916,810	21,274,572	(642,310)
Special Revenue Funds				
1200 Road & Bridge County Wide	17,695,346	3,245,279	19,232,263	1,708,361
1220 LEOSE	41,593	219	7,363	34,448
1222 District Attorney Bad Check Processing	78,504	1,581	1,895	78,190
1223 District Attorney Investigations H.B. 65	1,731,486	6,061	1,629,474	108,073
1224 Drug Abuse Prevention and Rehabilitation	535,047	514	500,000	35,561
1225 Pretrial Intervention Prgm Fund	59,128	57,083	28,663	87,548
1226 Sheriff Investigations	1,960	8	-	1,968
1227 Sheriff Investigations H.B. 65	965,317	1,949	924,165	43,101
1228 Sheriff Equitable Sharing - Treasury Funds	354,537	1,552	-	356,088
1229 Sheriff Equitable Sharing - Justice Funds	1,457,807	10,406	1,356,410	111,802
1230 Constable Pct. 3 Investigations H.B. 65	40,669	165	445	40,390
1231 Constable Pct. 4 Investigations H.B. 65	281,294	1,138	4,764	277,668
1233 Constable Pct. 1 Investigations H.B. 65	53,681	220	-	53,901
1234 County Child Abuse Prevention	68,883	662	-	69,546
1235 District Clerk Records Management & Preservation	461,166	24,074	400,000	85,240
1237 County Clerk Records Management & Preservation	5,306,275	219,433	5,057,647	468,061
1238 County Records Management & Preservation	60,699	249	-	60,948
1239 Court Reporter Service	507,436	67,535	486,888	88,083
1240 Juvenile Delinquency Prevention	5,304	22	-	5,326
1241 Courthouse Security	200,209	76,007	185,854	90,363
1242 Justice Court Technology	148,776	17,101	17,901	147,977
1243 Contributions	398,055	172	356,271	41,956
1245 Justice Court Building Security	178,819	1,377	-	180,197
1246 Tax Assessor-Collector Special Vehicle Inventory	1,184,258	23,278	2,026	1,205,511
1247 Law Library	1,330,303	58,209	1,247,013	141,499
1250 Supplemental Court Guardianship	192,797	4,887	-	197,684
1251 HIDTA Chapter 59	1,525,071	7,428	1,431,353	101,145
1252 HIDTA US Treasury	65,212	268	-	65,480
1253 HIDTA Other States	100,294	412	-	100,706
1255 County & District Court Technology	165,526	2,785	-	168,312
1256 DA US Department of Justice	726,734	2,543	503,665	225,612
1257 Constable Pct.3 Treasury	460	2	-	461
1258 Local Provider Participation	18,382,510	4,710,281	3,324,467	19,768,324
1259 Constable Pct.4 Federal Sharing - Treasury	3,124	13	-	3,137
1260 Constable Pct.2 Chapter 59	6,044	25	-	6,069
1261 Constable Pct.3 Federal Sharing - DOJ	2,290	60	-	2,351
1263 Constable Pct.4 Federal Sharing - DOJ	2,300	9	-	2,309
1265 Constable Pct.1 Federal Sharing - USDOJ	20,081	82	-	20,164
1280 Designated Purpose Grants - Level 0	1,282	5	-	1,287
1281 Designated Purpose Grants - Level 1	(308,380)	153,718	161,674	(316,336)
1282 Designated Purpose Grants - Level 2	(138,757)	-	13,154	(151,910)
1283 Designated Purpose Grants - Level 3	(52,012)	12,162	69,387	(109,238)
1284 Designated Purpose Grants - Level 4	164,385	266,946	609,030	(177,699)
1285 Designated Purpose Grants - Level 5	(181,274)	45,134	107,106	(243,246)
1286 Designated Purpose Grants - Level 6	(835,403)	58,061	436,261	(1,213,603)
1287 Designated Purpose Grants - Level 7	218,725	2,323	37,153	183,894
1289 Designated Purpose Grants - Level 9	(179,125)	103,970	97,793	(172,948)
1290 American Rescue Plan	6,533,100	30,800	2,280,185	4,283,714
1291 HIDTA Grants	(765,908)	155,964	66,378	(676,322)
1292 WIC Grants	(1,656,023)	833,201	747,551	(1,570,372)
1293 Health Department Grants	4,218,919	338,905	4,385,032	172,792
1294 Juvenile Probation Department Grants	1,102,491	57,567	1,201,377	(41,319)
1295 Post Adjudication Juvenile Boot Camp	320,940	5,720	565,720	(239,060)
1296 Juvenile Probation Title IV-E	742,050	180	703,558	38,672
1297 Adult Probation Grants	5,299,328	2,675,711	3,917,859	4,057,180
Total Special Revenue Funds	68,823,330	13,283,458	52,097,744	30,009,044
Capital Projects Funds				
1301 Capital Outlay	(2,790,248)	-	539,543	(3,329,791)
1303 Sale of Capital Assets	2,501,185	910	2,413	2,499,682
1312 Border Colonia Access Program Round III	-	-	-	-
1315 Texas Department of Transportation Projects	(11,848,596)	574,873	1,249,054	(12,522,778)
1342 Certificates of Obligation, Series 2010A&B	320,477	117	-	320,594

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

Fund	Beginning Balance September 1, 2023	Receipts	Disbursements	Ending Balance September 30, 2023
1345 Certificates of Obligation, Series 2014	145,017	53	-	145,070
1347 Certificates of Obligation, Series 2015A	34,604	13	-	34,617
1350 Certificates of Obligation, Series 2016	851,303	309	2,592	849,020
1351 Certificates of Obligation, Series 2017	1,502,146	717	3,301	1,499,561
1352 Certificates of Obligation, Series 2018A	3,517,339	1,280	-	3,518,619
1353 Certificates of Obligation, Series 2018B	2,791,108	1,008	22,006	2,770,110
1355 Certificates of Obligation, Series 2019A	3,088,581	1,451	-	3,090,032
1357 Certificates of Obligation, Series 2020	1,799,634	636	177,333	1,622,938
1358 Certificates of Obligation, Series 2021	406,674	2,000,453	1,161,019	1,246,109
Total Capital Projects Funds	2,319,225	2,581,819	3,157,261	1,743,783
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	322,214	10,279	319,000	13,493
1446 Refunding Bonds, Series 2014C	218,029	22,613	216,000	24,642
1447 Certificates of Obligation, Series 2015A	271,401	30,268	269,750	31,919
1448 Refunding Bonds, Series 2015B	312,267	16,503	309,750	19,020
1449 Refunding Bonds, Series 2015C	10,973	13,547	10,750	13,770
1450 Certificates of Obligation, Series 2016	570,279	18,566	566,000	22,845
1451 Certificates of Obligation, Series 2017	565,363	15,844	561,000	20,207
1452 Certificates of Obligation, Series 2018A	2,793,876	31,938	2,777,750	48,064
1453 Certificates of Obligation, Series 2018B	563,137	14,012	559,750	17,398
1454 Refunding Bonds, Series 2018C	464,363	11,416	461,750	14,028
1455 Certificates of Obligation, Series 2019A	521,405	12,587	518,000	15,992
1456 Refunding Bonds, Series 2019A	407,824	20,229	405,000	23,053
1457 Certificates of Obligation, Series 2020A	600,780	11,464	596,750	15,494
1458 Certificates of Obligation, Series 2021	597,996	524	594,000	4,520
Total Debt Service Funds	8,219,908	229,788	8,165,250	284,446
Enterprise Funds				
2101 Sanitary Landfill	527,424	811	-	528,236
2102 Jail Commissary	1,135,125	1,828	58,179	1,078,774
Total Enterprise Funds	1,662,550	2,640	58,179	1,607,010
Internal Service Funds				
2201 Health Benefits Self-Insurance	(1,426,470)	5,537,792	3,722,746	388,576
2202 Workers' Compensation Self-Insurance	1,387,769	12,660	110,015	1,290,415
Total Internal Service Funds	(38,700)	5,550,452	3,832,761	1,678,991
Private-Purpose Trust Funds				
3301 Unclaimed Money	690,054	19,232	-	709,286
3302 County Clerk Unclaimed Money	167,793	974	-	168,767
3304 Bail Bond Sureties	52,235	303	-	52,538
Total Private-Purpose Trust Funds	910,082	20,509	-	930,591
Agency Funds				
3401 Clearing Fund	5,175,021	7,810,197	9,912,405	3,072,812
3402 Payroll Fund	22,514	8,900,831	10,505,492	(1,582,147)
3403 Insurance Fund	219	1	-	221
Total Agency Funds	5,197,754	16,711,029	20,417,897	1,490,886
Grand Total for Primary Government	90,809,599	55,296,506	109,003,664	37,102,441

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

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

	Transfers In:										Capital Projects		Debt Service	Enterprise	Fiduciary	Total	
	Special Revenue										Capital Outlay	Capital Grants	Debt Service	Jail Commissary	CSA		
	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		TXDOT Projects				
Transfer out:																	
General Fund	3,641,383	-	-	-	-	-	-	-	553,315	218,554	-	-	-	1,557,704	-	-	5,970,956
Special Revenue Funds:																	
R&B Funds	-	-	-	-	-	-	-	-	-	-	-	-	7,024	-	-	-	7,024
VAP Program 017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sheriff CCP59	-	-	-	-	-	-	-	-	9,167	-	-	-	-	-	-	-	9,167
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	-	-	-	-	-	-	-	-	40,645	-	277,412	-	-	-	-	-	318,057
Capital Projects Funds:																	
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Notes, Series 2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Assets	-	-	-	-	-	-	-	-	-	-	-	-	11,324	-	-	-	11,324
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	-	-	-	-	-	-	-	-	-	-	-	-	22,181	-	-	-	22,181
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	3,641,383	-	-	-	-	-	-	-	603,127	218,554	277,412	-	40,528	1,557,704	-	-	6,338,709

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

County of Hidalgo, Texas
Schedule of Long-Term Debt Outstanding
September 30, 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	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
Certificates of Obligation							
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
Total	461,745,000				352,385,000	150,677,759	503,062,760

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
Total	352,385,000	150,677,759	503,062,760

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 Nine Month Ended September 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	263,860,430	276,792,545	278,916,253	293,760,682	166,679,837
	Total General Fund	263,850,091	263,860,430	276,792,545	278,916,253	293,760,682	166,679,837
Special Revenue Funds							
1200	Road & Bridge County Wide	16,437,105	17,201,751	16,043,376	23,478,963	32,065,242	16,303,287
1220	LEOSE	-	42,269	43,223	14,795	73,776	37,379
1222	District Attorney Bad Check Processing	-	-	18,087	-	26,595	10,385
1223	District Attorney Investigations H.B. 65	-	-	414,549	-	649,910	313,035
1224	Drug Abuse Prevention and Rehabilitation	-	-	14,960	-	-	-
1225	Pretrial Intervention Prgm Fund	250,000	250,000	299,143	-	250,000	255,845
1226	Sheriff Investigations	-	-	34	-	-	-
1227	Sheriff Investigations H.B. 65	-	-	37,233	10,673	414,984	302,314
1228	Sheriff Federal Sharing - U.S. Treasury	-	-	118,598	-	28,350	13,488
1229	Sheriff Federal Sharing - U.S. Dept of Justice	-	-	151,101	-	307,190	153,841
1230	Constable Pct. 3 Investigations H.B. 65	-	-	6,489	-	28,570	12,565
1231	Constable Pct. 4 Investigations H.B. 65	-	-	10,750	-	261,275	25,726
1233	Constable Pct. 1 Investigations H.B. 65	-	-	4,031	-	66,774	15,016
1234	County Child Abuse Prevention	2,000	2,000	4,574	-	-	-
1235	District Clerk Records Management & Preservation	200,000	200,000	222,052	-	281,403	219,071
1237	County Clerk Records Management & Preservation	1,250,000	1,250,000	1,129,862	97,152	936,439	429,195
1238	County Records Management & Preservation	-	-	871	-	-	-
1239	Court Reporter Service	250,000	250,000	252,479	-	401,000	131,724
1240	Juvenile Delinquency Prevention	-	-	93	-	-	-
1241	Courthouse Security	450,000	450,000	416,471	473,334	473,677	317,122
1242	Justice Court Technology	110,000	110,000	97,624	-	260,532	126,281
1243	Contributions	40,000	40,000	88,799	-	161,828	41,511
1245	Justice Court Building Security	7,000	7,000	7,709	-	-	-
1246	Tax Assessor-Collector Special Vehicle Inventory	-	-	225,235	-	448,014	18,366
1247	Law Library	385,000	385,000	384,561	541,807	544,483	292,190
1250	Supplemental Court Guardianship	20,000	20,000	22,358	-	-	-
1251	HIDTA Chapter 59	-	1,672	635,459	-	471,620	320,131
1252	HIDTA US Treasury	-	-	37,913	-	113,868	86,299
1253	HIDTA Other States	-	-	1,750	-	-	-
1254	HIDTA US Justice	-	-	-	-	-	-
1255	Co & District Court Technology	11,000	11,000	14,537	-	-	-
1256	DA US Department of Justice	-	-	92,005	-	343,023	80,208
1257	Constable Pct.3 Treasury	-	-	8	-	450	-
1258	Local Provider Participation Fund	-	55,125,458	74,862,553	-	65,003,513	64,972,284
1259	Constable Pct.4 Federal Sharing - Treasury	-	-	55	-	-	-
1260	Constable Pct.2 Chapter 59	-	-	105	-	-	-
1261	Constable Pct.3 Federal Sharing - DOJ	-	-	98	-	2,873	645
1263	Constable Pct.4 Federal Sharing - DOJ	-	-	40	-	-	-
1265	Constable Pct.1 Federal Sharing - USDOJ	-	9,473	9,581	-	20,056	-
1280	Designated Purpose Grants - Level 0	-	-	15	-	-	-
1281	Designated Purpose Grants - Level 1	2,434,214	2,488,726	1,395,960	2,178,297	2,232,809	1,396,393
1282	Designated Purpose Grants - Level 2	404,218	404,218	121,955	404,218	404,218	121,955
1283	Designated Purpose Grants - Level 3	640,222	929,345	192,921	580,829	929,345	216,578
1284	Designated Purpose Grants - Level 4	2,905,913	6,262,290	3,164,492	2,905,913	6,262,290	3,116,239
1285	Designated Purpose Grants - Level 5	1,418,307	2,846,198	1,043,709	1,122,890	2,590,967	980,767
1286	Designated Purpose Grants - Level 6	2,653,552	2,704,312	258,212	2,653,552	2,704,312	1,414,330
1287	Designated Purpose Grants - Level 7	17,601	217,190	19,887	17,601	217,190	37,153
1289	Designated Purpose Grants - Level 9	2,259,804	2,322,617	1,286,625	1,514,636	2,322,617	1,286,625
1290	AMERICAN RESCUE PLAN	157,812,082	157,812,082	6,673,236	157,812,082	157,812,082	18,208,730
1291	HIDTA Grants	303,891	1,228,954	315,967	303,891	1,228,954	590,468
1292	WIC Grants	8,524,593	20,286,631	7,308,634	8,524,593	20,286,631	7,308,634
1293	Health Department Grants	12,134,638	18,873,308	4,823,184	11,719,206	19,124,924	4,793,290
1294	Juvenile Probation Department Grants	2,493,005	7,821,042	2,551,971	2,493,005	7,821,042	2,582,611
1295	Post Adjudication Juvenile Boot Camp	495,240	546,560	179,080	495,240	546,560	175,030
1296	Juvenile Probation Title IV-E	433,763	449,057	36,017	468,188	483,482	27,290
1297	Adult Probation Grants	12,518,929	31,487,030	11,363,508	12,518,929	31,487,030	8,316,814
	Total Special Revenue Funds	226,862,076	332,035,182	136,403,740	230,329,792	360,089,897	135,050,817
Capital Projects Funds							
1301	Capital Outlay	3,548,345	5,479,480	-	1,448,618	3,379,753	1,680,037
1302	Tax Notes, Series 2007	-	-	-	-	-	-
1303	Sale of Capital Assets	-	-	8,886	2,448,319	2,448,319	129,756
1304	Tax Notes, Series 2014	-	-	-	-	-	-
1312	Border Colonia Access Program Round III	-	-	-	-	-	-
1315	Texas Department of Transportation Projects	30,173,446	35,239,648	53,655	17,998,790	23,064,992	4,203,958
1342	Certificates of Obligation, Series 2010A&B	-	-	1,123	30,638	30,638	30,638
1345	Certificates of Obligation, Series 2014	-	-	537	165,325	165,325	24,043
1347	Certificates of Obligation, Series 2015A	-	-	130	33,126	33,126	-

County of Hidalgo, Texas
 Summary of Revenues and Expenditures - Budget to Actual
 By Fund
 For the Nine Month Ended September 30, 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	-	-	3,940	1,012,882	1,012,882	242,852
1351	Certificates of Obligation, Series 2017	-	-	5,179	1,363,958	1,363,958	138,831
1352	Certificates of Obligation, Series 2018A	-	-	110,787	1,002,004	1,002,004	-
1353	Certificates of Obligation, Series 2018B	-	-	137,539	5,144,954	5,144,954	231,429
1355	Certificates of Obligation, Series 2019A	-	-	87,636	5,706,874	4,674,571	490,625
1357	Certificates of Obligation, Series 2020	-	-	219,809	10,569,665	10,569,665	1,420,834
1358	Certificates of Obligation, Series 2021	-	-	541,382	24,906,313	24,906,313	4,808,381
Total Capital Projects Funds		33,721,791	40,719,128	1,170,602	71,831,466	77,796,501	13,401,385
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	1,342,428	1,362,594	1,362,594	1,361,844
1446	Refunding Bonds, Series 2014C	2,916,535	2,916,535	2,965,116	3,082,000	3,082,000	3,081,250
1447	Certificates of Obligation, Series 2015A	1,075,698	1,075,698	1,095,323	1,140,744	1,140,744	1,140,744
1448	Refunding Bonds, Series 2015B	2,809,026	2,809,026	2,847,509	2,908,750	2,908,750	2,908,750
1449	Refunding Bonds, Taxable Series 2015C	1,096,190	1,096,190	1,124,906	1,282,081	1,282,081	1,282,081
1450	Certificates of Obligation, Series 2016	2,441,448	2,441,448	2,484,693	2,555,150	2,555,150	2,555,150
1451	Certificates of Obligation, Series 2017	2,152,397	2,152,397	2,192,105	2,243,050	2,243,050	2,243,050
1452	Certificates of Obligation, Series 2018A	4,048,741	5,606,446	5,703,989	5,765,450	5,765,450	5,765,450
1453	Certificates of Obligation, Series 2018B	1,960,362	1,960,362	1,995,646	2,023,300	2,023,300	2,023,300
1454	Refunding Bonds, Taxable Series 2018C	857,647	857,647	883,184	921,456	921,456	921,456
1455	Certificates of Obligation, Series 2019A	1,859,345	1,859,345	1,890,071	1,907,200	1,907,200	1,907,200
1456	Refunding Bonds, Taxable Series 2019A	2,717,500	2,717,500	2,763,288	2,853,000	2,853,000	2,853,000
1457	Certificates of Obligation, Series 2020	1,803,836	1,803,836	1,832,792	1,811,600	1,811,600	1,811,600
1458	Certificates of Obligation, Series 2021	2,891,017	91,017	137,542	1,359,450	1,359,450	1,358,700
Total Debt Service Funds		29,947,983	28,705,688	29,258,593	31,215,824	31,215,824	31,213,574
Enterprise Funds							
2101	Sanitary Landfill	-	-	10,966	-	-	-
2102	Jail Commissary	-	1,317,798	1,348,888	765,866	2,334,978	1,517,204
Total Enterprise Funds		-	1,317,798	1,359,854	765,866	2,334,978	1,517,204
Internal Service Funds							
2201	Health Benefits Self-Insurance	-	-	29,816,177	36,494,372	36,494,778	30,745,791
2202	Workers' Compensation Self-Insurance	-	-	371,116	2,534,880	2,536,835	1,138,507
Total Internal Service Funds		-	-	30,187,294	39,029,252	39,031,613	31,884,298
Private-Purpose Trust Funds							
3301	Unclaimed Money Fund	-	-	23,476	-	-	-
3302	County Clerk Unclaimed Money Fund	-	-	5,708	-	-	-
3304	Bail Bond Sureties	-	-	1,777	-	-	-
Total Private-Purpose Trust Funds		-	-	30,961	-	-	-
Grand Total for Primary Government		554,381,941	666,638,225	475,203,589	652,088,454	804,229,494	379,747,114

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
September 30, 2023

	Original Budget	Adjusted Budget	Current Revenues/ Expenditures	Year-to-Date Revenues/ Expenditures	Encumbrances	Balance
Revenues						
Taxes	232,464,123	232,464,123	1,452,690	233,880,417		(1,416,294)
Licenses and permits	1,723,000	1,723,000	117,256	1,377,332		345,668
Intergovernmental revenues	10,612,000	10,622,259	272,976	13,079,029		(2,456,770)
Charges for services	17,346,768	17,346,768	1,454,933	14,408,944		2,937,824
Fines & forfeitures	225,000	225,000	17,738	227,598		(2,598)
Special assessments	100,000	100,000	2,129	163,753		(63,753)
Interest earnings	808,000	808,000	192,156	11,159,673		(10,351,673)
Miscellaneous	571,200	571,280	726,907	2,495,798		(1,924,518)
Total revenues	263,850,091	263,860,430	4,236,785	276,792,545		(12,932,115)
Expenditures						
General government						
Judicial	46,853,630	48,368,815	3,683,190	31,117,383	364,592	16,886,840
Executive	3,829,477	3,937,484	270,111	2,505,553	57,946	1,373,984
Elections	4,059,673	6,352,301	154,378	2,488,114	1,322,910	2,541,277
Financial administration	41,279,343	43,331,067	3,393,969	25,139,868	2,540,051	15,651,147
Other	17,171,764	24,404,617	885,385	17,060,320	2,817,802	4,526,496
Public safety						
Police	41,780,887	42,876,670	2,950,293	29,716,957	1,260,883	11,898,831
Fire	3,242,939	3,268,816	159,391	1,598,181	19,326	1,651,309
Corrections	73,289,157	70,301,534	3,635,552	29,828,362	12,387,838	28,085,334
Other protection	1,042,765	1,184,096	89,737	725,693	55,341	403,062
Highways and Streets	300,650	634,933	47,538	410,722	-	224,211
Sanitation	8,628,291	8,625,885	533,721	5,590,640	532,576	2,502,669
Health and welfare	17,666,172	19,432,570	879,550	9,506,697	259,887	9,665,986
Culture and recreation	4,205,732	4,833,569	284,264	3,099,112	460,038	1,274,419
Conservation	1,475,110	1,879,436	158,973	1,041,627	433,456	404,352
Urban and economic development	1,376,732	2,128,650	68,524	869,751	281,321	977,578
Debt Service						
Interest	12,000	12,000	1,351	9,901	-	2,099
Total expenditures	266,214,322	281,572,444	17,195,927	160,708,881	22,793,968	98,069,595
Excess (deficiency) of revenues over (under) expenditures	(2,364,231)	(17,712,014)	(12,959,143)	116,083,664		
Other financing sources (uses):						
Long-term notes issued	-	-	-	-		-
Sale of capital assets	-	-	-	-		-
Transfers in	-	-	-	-		-
Transfers out	(12,701,931)	(12,188,238)	(666,844)	(5,970,956)		(6,217,282)
Total other financing sources (uses)	(12,701,931)	(12,188,238)	(666,844)	(5,970,956)		(6,217,282)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	(29,900,252)		110,112,708		
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	-	31,856,193		31,856,193		
Unassigned fund balance month ended September 30, 2023	34,469,178	36,425,119		176,438,079		

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

County of Hidalgo, Texas
Budget Status by Department
General Fund
September 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	34,660	315,833	5,586	146,679
93rd District Court	448,315	448,315	33,750	304,492	2,165	141,658
139th District Court	444,347	444,347	31,662	306,113	3,409	134,825
206th District Court	461,145	472,645	37,165	317,604	7,294	147,747
275th District Court	447,015	447,575	30,477	272,001	4,566	171,008
332nd District Court	491,008	491,008	37,335	334,275	2,040	154,693
370th District Court	454,000	454,000	33,688	309,030	3,380	141,589
389th District Court	466,705	466,705	27,274	276,595	1,103	189,007
398th District Court	479,625	479,825	35,553	327,431	8,553	143,840
430th District Court	482,981	566,670	36,444	395,096	29,781	141,792
449th District Court	456,112	456,112	34,819	309,330	2,590	144,192
464th District Court	445,051	454,926	31,510	303,546	2,524	148,856
476th District Court	675,128	675,128	32,999	150,618	7,027	517,483
County Court At Law 1	622,955	622,955	45,543	435,841	4,992	182,122
County Court At Law 2	655,188	655,188	40,269	366,423	4,523	284,242
Probate Court	744,739	744,739	63,326	538,850	3,204	202,684
County Court At Law 4	661,462	661,462	50,980	460,121	945	200,396
County Court At Law 5	643,544	643,544	49,727	430,161	3,730	209,653
County Court At Law 6	629,866	629,866	44,756	429,205	6,251	194,409
County Court At Law 7	646,551	646,551	38,846	351,879	3,974	290,699
County Court At Law 8	662,338	662,713	44,698	457,352	3,143	202,218
County Court At Law 9	585,456	586,156	45,795	414,037	5,658	166,461
County Court At Law 10	587,140	587,140	44,899	402,308	3,264	181,568
Master Court 1	148,122	148,122	10,889	97,505	906	49,710
Master Court 2	158,434	158,434	11,728	106,746	1,539	50,149
Court of Civil Appeals	2,000	2,000	151	1,190	593	217
Auxiliary Court	600,385	600,385	45,078	373,622	1,892	224,871
Child Protective Court	72,434	72,434	5,195	48,210	63	24,161
Justice of the Peace	-	-	-	-	-	-
Justice of the Peace 1-1	498,480	498,480	38,682	348,951	5,749	143,780
Justice of the Peace 1-2	507,621	507,621	38,924	357,737	4,096	145,788
Justice of the Peace 2-1	474,006	474,006	35,708	330,913	3,384	139,709
Justice of the Peace 2-2	485,540	485,540	35,405	324,647	883	160,010
Justice of the Peace 3-1	487,137	487,137	39,719	338,120	2,376	146,641
Justice of the Peace 3-2	477,268	477,268	37,399	335,960	1,591	139,717
Justice of the Peace 4-1	514,271	514,271	39,680	360,868	2,094	151,310
Justice of the Peace 4-2	464,929	469,929	35,356	314,218	3,375	152,336
Justice of the Peace 5-1	383,006	383,206	30,078	266,501	1,846	114,859
Indigent Defense	494,085	500,039	44,956	384,541	8,962	106,536
Criminal District Attorney	14,993,107	15,101,887	1,060,443	9,315,682	137,852	5,648,353
District Clerk	4,288,762	4,289,462	317,299	2,811,859	53,518	1,424,085
Domestic Relations	288,186	288,186	15,224	136,533	2,846	148,807
Budget and Management	7,500,000	8,782,412	844,829	5,830,457	-	2,951,955
Public Defense	1,357,520	1,362,328	90,275	824,979	11,323	526,025
Executive Office	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-
Total Judicial	46,853,630	48,368,815	3,683,190	31,117,383	364,592	16,886,840
Executive						
County Judge	1,837,855	1,876,037	118,085	1,030,192	40,798	805,047
Executive Office	1,991,622	2,061,447	152,026	1,475,362	17,149	568,937
Total Executive	3,829,477	3,937,484	270,111	2,505,553	57,946	1,373,984
Elections						
Elections Department	4,059,673	6,352,301	154,378	2,488,114	1,322,910	2,541,277
Total Elections	4,059,673	6,352,301	154,378	2,488,114	1,322,910	2,541,277
Financial Administration						
Appraisal fees	2,300,000	2,744,445	686,111	2,744,445	-	-
County Wide Admin	5,558,410	4,935,461	114,312	495,383	479,293	3,960,785
Budget and Management	1,417,358	1,462,572	87,664	730,599	18,455	713,517
Executive Office	1,144,628	1,255,713	111,936	647,144	129,509	479,060
Tax Assessor-Collector	8,961,380	8,978,869	588,237	5,594,935	188,301	3,195,633
County Treasurer	1,486,740	1,512,598	104,776	990,487	12,178	509,934

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

	Original Budget	Adjusted Budget	Current Expenditures	Year-to-Date Expenditures	Encumbrances	Balance
Purchasing Agent	2,148,310	2,169,777	160,342	1,371,181	50,699	747,897
County Auditor	4,284,251	4,666,445	342,516	3,009,894	37,595	1,618,956
County Clerk	5,193,511	5,255,153	319,295	2,944,321	229,044	2,081,788
Human Resources/Civil Service	1,328,261	1,330,961	101,534	898,640	6,466	425,855
IT Department	7,456,494	9,019,073	777,247	5,712,839	1,388,512	1,917,721
Total Financial Administration	41,279,343	43,331,067	3,393,969	25,139,868	2,540,051	15,651,147
Other						
Commissioner, Precinct 4	28,294	24,670	2,227	8,545	9,918	6,207
Executive Office	4,293,741	10,145,019	82,833	8,673,206	1,065,396	406,417
Planning Department	1,343,318	1,375,141	96,134	879,969	29,672	465,500
Facilities Management Department	11,506,411	12,859,787	704,192	7,498,600	1,712,816	3,648,371
Total Other	17,171,764	24,404,617	885,385	17,060,320	2,817,802	4,526,496
Public safety						
Police						
Criminal District Attorney	1,364,895	1,648,581	128,150	1,219,164	157,520	271,897
Budget and Management	70,010	70,010	5,833	46,684	23,333	(7)
Precinct 1	-	210,000	-	210,000	-	-
Precinct 2	-	420,000	-	420,000	-	-
Executive Office	97,637	97,637	6,733	61,090	-	36,547
Sheriff	33,685,191	33,763,855	2,327,360	23,183,401	940,451	9,640,003
Constables	-	-	-	-	-	-
Constable, Precinct 1	1,328,580	1,336,694	96,226	942,010	21,306	373,378
Constable, Precinct 2	1,362,920	1,376,202	104,794	977,387	18,841	379,974
Constable, Precinct 3	1,605,028	1,633,919	120,555	1,121,320	25,341	487,258
Constable, Precinct 4	1,647,700	1,692,608	120,698	1,111,762	62,422	518,423
Constable, Precinct 5	618,926	627,164	39,943	424,138	11,667	191,359
Total Police	41,780,887	42,876,670	2,950,293	29,716,957	1,260,883	11,898,831
Fire						
Emergency Services	3,242,939	3,268,816	159,391	1,598,181	19,326	1,651,309
Total Fire	3,242,939	3,268,816	159,391	1,598,181	19,326	1,651,309
Corrections						
Sheriff	59,046,271	56,050,322	2,581,594	21,649,313	11,870,751	22,530,259
Adult Probation	70,000	70,986	6,805	44,805	3,277	22,904
Juvenile Probation	14,172,886	14,180,226	1,047,154	8,134,244	513,810	5,532,171
Juvenile CBG	-	-	-	-	-	-
Total Corrections	73,289,157	70,301,534	3,635,552	29,828,362	12,387,838	28,085,334
Other Protection						
County Judge	877,765	919,096	53,914	581,991	30,141	306,964
Budget and Management	-	100,000	6,924	22,930	-	77,070
Executive Office	165,000	165,000	28,900	120,772	25,200	19,028
430th District Court	-	-	-	-	-	-
Total Other Protection	1,042,765	1,184,096	89,737	725,693	55,341	403,062
Highways and Streets						
Precinct 1	-	-	-	-	-	-
Budget and Management	300,650	634,933	47,538	410,722	-	224,211
Total Highways and Streets	300,650	634,933	47,538	410,722	-	224,211
Sanitation						
Commissioner, Precinct 1	2,656,211	2,476,373	130,960	1,650,580	168,602	657,191
Commissioner, Precinct 2	583,379	626,989	35,513	411,980	45,892	169,117
Commissioner, Precinct 3	2,670,458	2,676,342	200,535	1,754,437	145,698	776,207
Commissioner, Precinct 4	2,085,161	2,180,654	117,722	1,310,066	148,400	722,188
Executive Office	633,082	665,528	48,993	463,578	23,984	177,966
Total Sanitation	8,628,291	8,625,885	533,721	5,590,640	532,576	2,502,669
Health and Welfare						
Budget and Management	-	-	-	6,126	-	(6,126)
Commissioner, Precinct 4	-	-	-	-	-	-
Executive Office	1,448,000	1,529,761	1,330	1,451,332	-	78,429
Human Services	7,096,265	8,666,943	258,257	2,466,851	85,899	6,114,193

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

	Original Budget	Adjusted Budget	Current Expenditures	Year-to-Date Expenditures	Encumbrances	Balance
Health Department	8,466,878	8,580,430	561,957	5,142,903	164,882	3,272,645
WIC	3,150	3,150	-	1,045	108	1,997
Child Welfare	143,177	143,177	10,966	88,591	-	54,586
Veterans Services	508,702	509,109	47,041	349,850	8,997	150,262
Total Health and Welfare	17,666,172	19,432,570	879,550	9,506,697	259,887	9,665,986
Culture and Recreation						
Commissioner, Precinct 1	911,147	979,733	64,587	633,036	126,673	220,024
Commissioner, Precinct 2	1,214,428	1,754,347	100,265	1,098,373	185,923	470,052
Commissioner, Precinct 3	820,247	840,524	46,939	431,397	18,528	390,599
Commissioner, Precinct 4	532,761	531,816	31,641	331,669	6,414	193,733
Executive Office	727,149	727,149	40,833	604,638	122,500	11
Total Culture and Recreation	4,205,732	4,833,569	284,264	3,099,112	460,038	1,274,419
Conservation						
Executive Office	879,410	1,245,829	136,330	818,313	427,159	357
Texas Cooperative Extension	595,700	633,607	22,644	223,314	6,298	403,996
Total Conservation	1,475,110	1,879,436	158,973	1,041,627	433,456	404,352
Urban and Economic Development						
County Judge	345,069	1,048,206	8,342	268,918	206,374	572,914
Commissioner, Precinct 1	129,099	129,099	9,055	86,275	3,643	39,181
Commissioner, Precinct 2	569,096	593,909	27,430	257,246	67,310	269,354
Commissioner, Precinct 4	234,468	226,686	15,466	149,992	3,994	72,699
Executive Office	-	-	-	-	-	-
Urban County	99,000	130,750	8,232	107,320	-	23,430
Total Urban and Economic Development	1,376,732	2,128,650	68,524	869,751	281,321	977,578
Debt Service						
Interest	12,000	12,000	1,351	9,901	-	2,099
Total Debt Service	12,000	12,000	1,351	9,901	-	2,099
Other Financing Uses						
Interfund Transfers	12,701,931	12,188,238	666,844	5,970,956	-	6,217,282
Total Other Financing Uses	12,701,931	12,188,238	666,844	5,970,956	-	6,217,282
Total Expenditures and Other Financing Uses	278,916,253	293,760,682	17,862,771	166,679,837	22,793,968	104,286,877

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