

# ***Hidalgo County, Texas***

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

December 31, 2023



Prepared by the Office of the County Auditor  
Letty Chavez

# Hidalgo County, Texas

## Monthly Financial Report (Unaudited and Unadjusted) December 31, 2023

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# COUNTY of HIDALGO



**HIDALGO COUNTY AUDITOR'S OFFICE**  
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June 5, 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 December 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,

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  
December 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) December 31, 2023
<b>ASSETS AND OTHER DEBITS</b>										
<b>Assets:</b>										
Cash	64,785,690	78,792,732	2,278,926	363,055	1,419,150	809,561	10,390,153	-	-	158,839,267
Investments	51,000,000	177,999,700	74,800,000	8,300,000	-	8,000,000	2,840,022	-	-	322,939,722
Receivables (net of allowance for uncollectibles)	178,782,097	33,478	11,039	21,549,128	-	1,062	-	-	-	200,376,804
Due from other governments	444,924	9,255,603	11,868,364	-	-	(14,110)	-	-	-	21,554,781
Due from other funds	36,474,064	8,127,802	970,840	13,104,936	151,067	3,245,575	42,329,360	-	-	104,403,644
Due from component unit	438,021	283,412	-	-	-	-	-	-	-	721,433
Inventories	843,479	-	-	-	-	-	-	-	-	843,479
Prepaid items	6,193,894	2,683	-	-	-	-	-	-	-	6,196,577
Investments - noncurrent	123,088,000	-	-	-	-	-	-	-	-	123,088,000
Advances to other funds	114,400	10,300	-	-	-	150,000	-	-	-	274,700
Other assets	3,000	-	-	-	-	-	-	-	-	3,000
Capital assets (net of accum depr):										
Land	-	-	-	-	1,001,093	-	5,994,032	64,821,043	-	71,816,168
Infrastructure	-	-	-	-	-	-	-	530,005,276	-	530,005,276
Buildings	-	-	-	-	-	-	-	167,103,067	-	167,103,067
Improvements other than buildings	-	-	-	-	-	-	-	30,379,602	-	30,379,602
Machinery and equipment	-	-	-	-	395,192	-	-	135,836,191	-	136,231,382
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	-	-	-	-	-	-	-	-	395,825,000	395,825,000
<b>Total assets</b>	<b>462,167,569</b>	<b>274,505,710</b>	<b>89,929,169</b>	<b>43,317,118</b>	<b>2,966,501</b>	<b>12,200,805</b>	<b>61,553,568</b>	<b>1,114,169,760</b>	<b>395,825,000</b>	<b>2,456,635,202</b>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>										
<b>Liabilities:</b>										
Bank overdraft	-	-	-	-	-	-	-	-	-	-
Accounts payable	748,587	225	283,495	-	1,388	-	6,189,370	-	-	7,223,065
Vouchers payable	-	-	-	-	-	-	-	-	-	-
Compensated Absences-Current	-	-	-	-	1,887	941	-	-	-	2,828
Claims and judgments	-	-	-	-	-	5,169,099	552,720	-	-	5,721,819
Retainage payable	64,212	338,363	8,232,148	-	-	-	-	-	-	8,634,723
Arbitrage payable	-	-	-	-	-	-	-	-	-	-
Due to other funds	45,755,876	8,018,337	4,861,492	-	151,067	151,641	45,575,967	-	-	104,514,379
Due to other governments	6,102,688	1,555,708	26,490	-	-	-	-	-	-	7,684,886
Due to others	875	-	-	-	-	-	-	-	-	875
Due to component unit	486	3,864	-	-	-	-	-	-	-	4,350
Held in escrow	2,334,800	5,918	-	-	-	-	8,884,056	-	-	11,224,775
Unearned revenues	-	167,952,674	1,570,470	-	-	-	-	-	-	169,523,145
Unavailable revenues	283,416,101	1,806,233	14,488,780	34,320,825	-	-	-	-	-	334,031,938
Undistributed receipts	(21,626,426)	-	-	-	-	-	-	-	-	(21,626,426)
Capital lease payable	-	-	-	-	-	8,729	-	-	-	8,729
General obligation bonds payable	-	-	-	-	-	-	-	-	395,825,000	395,825,000
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>316,797,199</b>	<b>179,681,322</b>	<b>29,462,875</b>	<b>34,320,825</b>	<b>1,761,050</b>	<b>5,370,079</b>	<b>61,202,112</b>	<b>-</b>	<b>395,825,000</b>	<b>1,024,420,462</b>
<b>Equity and other credits:</b>										
Net investment in capital assets	-	-	-	-	1,396,285	(12)	-	1,114,169,760	-	1,115,566,034
Unrestricted	-	-	-	-	(257,735)	6,680,738	351,456	-	-	6,774,458
Nonspendable	969,836	-	-	-	-	150,000	-	-	-	1,119,836
Restricted	8,474,175	94,824,388	60,466,294	8,996,294	66,902	-	-	-	-	172,828,053
Assigned	2,759,522	-	-	-	-	-	-	-	-	2,759,522
Unassigned	133,166,837	-	-	-	-	-	-	-	-	133,166,837
<b>Total equity and other credits</b>	<b>145,370,370</b>	<b>94,824,388</b>	<b>60,466,294</b>	<b>8,996,294</b>	<b>1,205,452</b>	<b>6,830,726</b>	<b>351,456</b>	<b>1,114,169,760</b>	<b>-</b>	<b>1,432,214,740</b>
<b>Total liabilities, equity and other credits</b>	<b>462,167,569</b>	<b>274,505,710</b>	<b>89,929,169</b>	<b>43,317,118</b>	<b>2,966,501</b>	<b>12,200,805</b>	<b>61,553,568</b>	<b>1,114,169,760</b>	<b>395,825,000</b>	<b>2,456,635,202</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 Twelfth Month Ended December 31, 2023

	General	Special Revenue	Capital Projects	Debt Service	Total Governmental Funds
<b>Revenues</b>					
Taxes	236,657,698	10,028	-	27,556,551	264,224,278
Licenses and permits	1,831,720	6,984,196	-	-	8,815,916
Intergovernmental revenues	14,343,317	39,113,308	22,026	-	53,478,651
Charges for services	18,410,264	8,937,218	-	-	27,347,483
Fines & forfeitures	279,030	8,267,771	-	-	8,546,801
Special assessments	166,647	129,938,092	-	-	130,104,739
Interest earnings	13,761,501	10,334,485	1,879,917	524,198	26,500,102
Miscellaneous	2,762,637	1,140,140	5,166	-	3,907,943
<b>Total revenues</b>	<b>288,212,815</b>	<b>204,725,239</b>	<b>1,907,110</b>	<b>28,080,749</b>	<b>522,925,912</b>
<b>Expenditures</b>					
General government					
Judicial	43,212,247	4,925,269	191,433	-	48,328,948
Executive	3,476,917	36,962	-	-	3,513,879
Elections	3,550,230	(38,491)	437,479	-	3,949,217
Financial administration	33,672,110	1,169,514	-	-	34,841,624
Other	16,939,301	-	10,317,016	-	27,256,318
Public safety					
Police	39,532,064	6,840,699	2,039,494	-	48,412,257
Fire	2,428,379	-	-	-	2,428,379
Corrections	45,799,715	16,743,277	-	-	62,542,992
Other protection	960,031	-	-	-	960,031
Highways and streets	554,132	27,007,675	10,188,403	-	37,750,210
Sanitation	7,355,047	-	-	-	7,355,047
Drainage	-	-	-	-	-
Health and welfare	12,551,610	102,915,376	306,574	-	115,773,560
Culture and recreation	4,063,772	2,823,779	1,178,202	-	8,065,753
Conservation	1,444,894	-	-	-	1,444,894
Urban and economic development	1,237,436	36,168	211,586	-	1,485,190
Debt service					
Principal	-	-	-	14,750,000	14,750,000
Interest and fiscal agent fees	14,071	-	-	16,465,974	16,480,045
Issuance costs	-	-	529,147	-	529,147
Advance refunding escrow	-	-	-	-	-
Intergovernmental expenditures	-	-	-	-	-
<b>Total expenditures</b>	<b>216,791,955</b>	<b>162,460,227</b>	<b>25,399,334</b>	<b>31,215,974</b>	<b>435,867,489</b>
Excess (deficiency) of revenues over (under) expenditures	71,420,860	42,265,012	(23,492,224)	(3,135,225)	87,058,423
<b>Other financing sources (uses):</b>					
Sale of capital assets	40,942	54,455	15,285	-	110,682
General long-term debt issued	-	-	44,829,923	-	44,829,923
Long-term notes issued	-	-	-	-	-
Transfers in	-	6,518,743	1,360,922	1,557,704	9,437,370
Transfers out	(7,079,624)	(1,318,169)	(1,039,577)	-	(9,437,370)
Payment to refunded bond escrow agent	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(7,038,681)</b>	<b>5,255,030</b>	<b>45,166,553</b>	<b>1,557,704</b>	<b>44,940,605</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	64,382,179	47,520,041	21,674,329	(1,577,521)	131,999,028
<b>Fund balance at December 31, 2022</b>	<b>80,988,191</b>	<b>47,304,347</b>	<b>38,791,965</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>47,304,347</b>	<b>38,791,965</b>	<b>10,573,814</b>	<b>177,658,318</b>
Adjusting journal entries	-	-	-	-	-
<b>Fund balance ended December 31, 2023</b>	<b>145,370,370</b>	<b>94,824,388</b>	<b>60,466,294</b>	<b>8,996,294</b>	<b>309,657,346</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  
December 31, 2023

Fund	Beginning Balance December 1, 2023	Receipts	Disbursements	Ending Balance December 31, 2023
<b>General Fund</b>				
1100 General Fund	15,979,202	92,152,278	43,345,790	64,785,690
<b>Total General Fund</b>	<b>15,979,202</b>	<b>92,152,278</b>	<b>43,345,790</b>	<b>64,785,690</b>
<b>Special Revenue Funds</b>				
1200 Road & Bridge County Wide	(2,051,351)	3,330,540	2,612,116	(1,332,928)
1220 LEOSE	18,223	1,965	3,847	16,342
1222 District Attorney Bad Check Processing	80,162	3,416	3,261	80,318
1223 District Attorney Investigations H.B. 65	72,592	19,656	48,389	43,858
1224 Drug Abuse Prevention and Rehabilitation	37,531	53	-	37,585
1225 Pretrial Intervention Prgm Fund	63,679	40,839	42,065	62,452
1226 Sheriff Investigations	1,976	3	-	1,979
1227 Sheriff Investigations H.B. 65	44,585	161	6,852	37,894
1228 Sheriff Equitable Sharing - Treasury Funds	352,533	6,213	-	358,746
1229 Sheriff Equitable Sharing - Justice Funds	296,958	3,931	6,418	294,471
1230 Constable Pct. 3 Investigations H.B. 65	45,475	62	1,670	43,868
1231 Constable Pct. 4 Investigations H.B. 65	281,483	398	1,135	280,746
1233 Constable Pct. 1 Investigations H.B. 65	60,818	6,627	-	67,445
1234 County Child Abuse Prevention	70,330	418	-	70,748
1235 District Clerk Records Management & Preservation	48,283	22,875	-	71,158
1237 County Clerk Records Management & Preservation	525,052	111,174	66,247	569,979
1238 County Records Management & Preservation	35,583	51	-	35,634
1239 Court Reporter Service	89,804	29,893	18,721	100,976
1240 Juvenile Delinquency Prevention	5,347	8	-	5,355
1241 Courthouse Security	63,838	47,289	52,632	58,495
1242 Justice Court Technology	135,605	10,215	4,301	141,520
1243 Contributions	26,904	1,035	23,908	4,030
1245 Justice Court Building Security	181,196	563	-	181,759
1246 Tax Assessor-Collector Special Vehicle Inventory	1,262,587	24,900	3,521	1,283,966
1247 Law Library	135,791	41,671	26,848	150,614
1250 Supplemental Court Guardianship	198,030	2,594	-	200,625
1251 HIDTA Chapter 59	262,965	56,668	52,108	267,525
1252 HIDTA US Treasury	65,759	93	-	65,853
1253 HIDTA Other States	101,101	144	-	101,245
1255 County & District Court Technology	170,117	1,495	-	171,612
1256 DA US Department of Justice	597,525	809	21,662	576,671
1257 Constable Pct.3 Treasury	463	1	-	464
1258 Local Provider Participation	46,873,886	27,668,632	-	74,542,518
1259 Constable Pct.4 Federal Sharing - Treasury	3,150	4	-	3,154
1260 Constable Pct.2 Chapter 59	6,093	9	-	6,101
1261 Constable Pct.3 Federal Sharing - DOJ	14,755	21	-	14,776
1263 Constable Pct.4 Federal Sharing - DOJ	2,318	3	-	2,321
1265 Constable Pct.1 Federal Sharing - USDOJ	20,244	702	-	20,946
1280 Designated Purpose Grants - Level 0	1,292	2	-	1,294
1281 Designated Purpose Grants - Level 1	(292,238)	127,314	189,661	(354,585)
1282 Designated Purpose Grants - Level 2	(28,203)	-	21,254	(49,458)
1283 Designated Purpose Grants - Level 3	(128,031)	8,137	14,992	(134,885)
1284 Designated Purpose Grants - Level 4	280,098	548,009	291,912	536,194
1285 Designated Purpose Grants - Level 5	(274,548)	150,033	158,583	(283,098)
1286 Designated Purpose Grants - Level 6	(1,229,404)	2,295	560,185	(1,787,294)
1287 Designated Purpose Grants - Level 7	184,809	262	-	185,071
1289 Designated Purpose Grants - Level 9	(187,687)	266,307	296,901	(218,281)
1290 American Rescue Plan	1,645,436	15,218	1,197,888	462,765
1291 HIDTA Grants	(823,878)	71,784	91,253	(843,347)
1292 WIC Grants	(2,431,599)	1,041,336	1,224,932	(2,615,195)
1293 Health Department Grants	288,319	519,711	583,002	225,028
1294 Juvenile Probation Department Grants	717,591	763,772	364,572	1,116,791
1295 Post Adjudication Juvenile Boot Camp	(225,010)	-	-	(225,010)
1296 Juvenile Probation Title IV-E	38,622	47	5,187	33,482
1297 Adult Probation Grants	2,770,827	2,806,358	1,474,748	4,102,438
<b>Total Special Revenue Funds</b>	<b>50,507,787</b>	<b>37,755,716</b>	<b>9,470,771</b>	<b>78,792,732</b>
<b>Capital Projects Funds</b>				
1301 Capital Outlay	(3,795,797)	-	81,019	(3,876,815)
1303 Sale of Capital Assets	2,217,398	1,151	141,863	2,076,686
1312 Border Colonia Access Program Round III	-	-	-	-
1315 Texas Department of Transportation Projects	(14,662,401)	1,753,780	873,097	(13,781,717)
1342 Certificates of Obligation, Series 2010A&B	321,349	22	281,436	39,935
1345 Certificates of Obligation, Series 2014	145,411	80	-	145,491

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

Fund	Beginning Balance December 1, 2023	Receipts	Disbursements	Ending Balance December 31, 2023
1347 Certificates of Obligation, Series 2015A	34,698	19	-	34,718
1350 Certificates of Obligation, Series 2016	594,296	328	-	594,624
1351 Certificates of Obligation, Series 2017	1,431,091	953	7,905	1,424,139
1352 Certificates of Obligation, Series 2018A	3,121,735	1,722	-	3,123,457
1353 Certificates of Obligation, Series 2018B	2,794,481	1,522	58,766	2,737,236
1355 Certificates of Obligation, Series 2019A	4,130,657	1,030,821	50,292	5,111,185
1357 Certificates of Obligation, Series 2020	3,350,870	1,886	14,044	3,338,712
1358 Certificates of Obligation, Series 2021	12,059,563	798	10,613,028	1,447,333
1359 Certificates of Obligation Series 2023	(119,244)	776	17,591	(136,059)
<b>Total Capital Projects Funds</b>	<b>11,624,107</b>	<b>2,793,859</b>	<b>12,139,041</b>	<b>2,278,926</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	17,219	60	-	17,278
1446 Refunding Bonds, Series 2014C	30,266	105	-	30,371
1447 Certificates of Obligation, Series 2015A	18,924	66	-	18,989
1448 Refunding Bonds, Series 2015B	23,206	80	-	23,287
1449 Refunding Bonds, Series 2015C	36,783	128	-	36,911
1450 Certificates of Obligation, Series 2016	27,538	96	-	27,634
1451 Certificates of Obligation, Series 2017	22,414	78	-	22,492
1452 Certificates of Obligation, Series 2018A	46,620	162	-	46,782
1453 Certificates of Obligation, Series 2018B	20,980	73	-	21,053
1454 Refunding Bonds, Series 2018C	18,243	63	-	18,306
1455 Certificates of Obligation, Series 2019A	16,973	59	-	17,031
1456 Refunding Bonds, Series 2019A	27,227	94	-	27,321
1457 Certificates of Obligation, Series 2020A	23,854	83	-	23,936
1458 Certificates of Obligation, Series 2021	31,553	109	-	31,663
<b>Total Debt Service Funds</b>	<b>361,800</b>	<b>1,255</b>	<b>-</b>	<b>363,055</b>
<b>Enterprise Funds</b>				
2101 Sanitary Landfill	532,252	2,266	-	534,518
2102 Jail Commissary	967,066	3,750	86,184	884,632
<b>Total Enterprise Funds</b>	<b>1,499,318</b>	<b>6,016</b>	<b>86,184</b>	<b>1,419,150</b>
<b>Internal Service Funds</b>				
2201 Health Benefits Self-Insurance	1,657,086	1,752,150	3,742,412	(333,176)
2202 Workers' Compensation Self-Insurance	1,239,410	23,218	119,890	1,142,737
<b>Total Internal Service Funds</b>	<b>2,896,496</b>	<b>1,775,368</b>	<b>3,862,303</b>	<b>809,561</b>
<b>Private-Purpose Trust Funds</b>				
3301 Unclaimed Money	728,157	2,636	-	730,793
3302 County Clerk Unclaimed Money	169,770	615	-	170,385
3304 Bail Bond Sureties	52,850	191	-	53,042
<b>Total Private-Purpose Trust Funds</b>	<b>950,777</b>	<b>3,442</b>	<b>-</b>	<b>954,219</b>
<b>Agency Funds</b>				
3401 Clearing Fund	4,117,417	10,967,856	5,658,452	9,426,821
3402 Payroll Fund	61,956	13,725,505	13,778,571	8,890
3403 Insurance Fund	222	1	-	223
<b>Total Agency Funds</b>	<b>4,179,595</b>	<b>24,693,362</b>	<b>19,437,023</b>	<b>9,435,934</b>
<b>Grand Total for Primary Government</b>	<b>87,999,082</b>	<b>159,181,295</b>	<b>88,341,110</b>	<b>158,839,267</b>

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

County of Hidalgo, Texas  
Schedule of Interfund Transfers  
December 31, 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				
<b>Transfer out:</b>																	
General Fund	4,441,383	-	-	-	-	-	-	-	787,391	293,145	-	-	-	1,557,704	-	-	7,079,624
Special Revenue Funds:																	
R&B Funds	-	-	-	-	-	-	-	-	-	-	-	-	321,345	-	-	-	
VAP Program 017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sheriff CCP59	-	-	-	-	-	-	-	-	10,386	-	-	-	-	-	-	-	
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	-	-	-	-	-	-	-	-	56,613	-	929,826	-	-	-	-	-	
Capital Projects Funds:																	
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Tax Notes, Series 2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Assets	-	-	-	-	-	-	-	-	-	-	-	-	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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
C.O. Series 2019A	-	-	-	-	-	-	-	-	-	-	-	-	649,332	-	-	-	
C.O. Series 2020	-	-	-	-	-	-	-	-	-	-	-	-	270,651	-	-	-	
C.O. Series 2023	-	-	-	-	-	-	-	-	-	-	-	-	108,271	-	-	-	
Debt Service Funds:																	
Notes Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
C.O. Series 2009B	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
C.O. Series 2010A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
LTRB 2014A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
LTRB Taxable 2014B	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
C.O. Series 2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
C.O. Series 2023	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fiduciary Funds																	
<b>Total</b>	<b>4,441,383</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>854,390</b>	<b>293,145</b>	<b>929,826</b>	<b>-</b>	<b>-</b>	<b>1,360,922</b>	<b>1,557,704</b>	<b>-</b>	<b>9,437,370</b>

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

County of Hidalgo, Texas  
Schedule of Long-Term Debt Outstanding  
December 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
Certificates of Obligation, Series 2023	43,440,000	4.75-5.25	2023	2048	43,440,000	35,505,351	78,945,351
<b>Total</b>	<b>505,185,000</b>				<b>395,825,000</b>	<b>186,183,111</b>	<b>582,008,111</b>

Schedule of Debt Requirements			
	Principal	Interest	
2023	-	-	-
2024	16,350,000	17,526,025	33,876,025
2025	17,500,000	17,111,793	34,611,793
2026-2030	98,400,000	72,260,807	170,660,807
2031-2035	109,510,000	47,811,474	157,321,474
2036-2040	99,280,000	23,836,588	123,116,588
2041-2045	45,585,000	6,748,888	52,333,888
2046-2048	9,200,000	887,538	10,087,538
<b>Total</b>	<b>395,825,000</b>	<b>186,183,111</b>	<b>582,008,111</b>

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 Twelfth Month Ended December 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	263,930,695	288,253,757	278,916,253	293,926,718	223,871,578
<b>Total General Fund</b>		<b>263,850,091</b>	<b>263,930,695</b>	<b>288,253,757</b>	<b>278,916,253</b>	<b>293,926,718</b>	<b>223,871,578</b>
<b>Special Revenue Funds</b>							
1200	Road & Bridge County Wide	16,437,105	17,248,220	19,823,635	23,478,963	32,111,711	22,830,830
1220	LEOSE	-	42,269	43,319	14,795	73,776	58,942
1222	District Attorney Bad Check Processing	-	-	26,501	-	26,595	16,058
1223	District Attorney Investigations H.B. 65	-	-	452,368	-	649,910	412,413
1224	Drug Abuse Prevention and Rehabilitation	-	-	16,984	-	-	-
1225	Pretrial Intervention Prgm Fund	250,000	250,000	391,899	-	250,000	353,798
1226	Sheriff Investigations	-	-	45	-	-	-
1227	Sheriff Investigations H.B. 65	-	-	41,078	10,673	414,984	303,532
1228	Sheriff Federal Sharing - U.S. Treasury	-	-	126,145	-	28,350	18,486
1229	Sheriff Federal Sharing - U.S. Dept of Justice	-	-	377,661	-	494,742	197,732
1230	Constable Pct. 3 Investigations H.B. 65	-	21,875	6,729	-	28,570	14,992
1231	Constable Pct. 4 Investigations H.B. 65	-	21,875	12,249	-	261,275	29,306
1233	Constable Pct. 1 Investigations H.B. 65	-	21,875	10,878	-	66,774	10,208
1234	County Child Abuse Prevention	2,000	2,000	5,520	-	-	-
1235	District Clerk Records Management & Preservation	200,000	200,000	282,832	-	374,473	282,199
1237	County Clerk Records Management & Preservation	1,250,000	1,250,000	1,443,337	97,152	936,439	567,910
1238	County Records Management & Preservation	-	-	1,119	-	-	-
1239	Court Reporter Service	250,000	250,000	329,705	-	401,000	178,611
1240	Juvenile Delinquency Prevention	-	-	121	-	-	-
1241	Courthouse Security	450,000	450,000	538,154	473,334	473,677	441,408
1242	Justice Court Technology	110,000	110,000	123,072	-	260,532	151,896
1243	Contributions	40,000	40,000	90,196	-	161,828	80,598
1245	Justice Court Building Security	7,000	7,000	9,380	-	-	-
1246	Tax Assessor-Collector Special Vehicle Inventory	-	-	311,093	-	448,014	25,770
1247	Law Library	385,000	385,000	494,922	541,807	544,483	369,529
1250	Supplemental Court Guardianship	20,000	20,000	28,699	-	50,000	2,500
1251	HIDTA Chapter 59	-	1,672	951,215	-	531,495	462,237
1252	HIDTA US Treasury	-	-	38,264	-	113,868	86,299
1253	HIDTA Other States	-	-	2,289	-	-	-
1254	HIDTA US Justice	-	-	-	-	-	-
1255	Co & District Court Technology	11,000	11,000	18,505	-	-	-
1256	DA US Department of Justice	-	-	480,638	-	343,023	117,354
1257	Constable Pct.3 Treasury	-	-	11	-	450	-
1258	Local Provider Participation Fund	-	120,158,290	131,469,426	-	130,036,345	66,804,963
1259	Constable Pct.4 Federal Sharing - Treasury	-	-	71	-	-	-
1260	Constable Pct.2 Chapter 59	-	-	138	-	-	-
1261	Constable Pct.3 Federal Sharing - DOJ	-	-	12,523	-	2,873	645
1263	Constable Pct.4 Federal Sharing - DOJ	-	-	52	-	-	-
1265	Constable Pct.1 Federal Sharing - USDOJ	-	9,473	10,363	-	20,056	-
1280	Designated Purpose Grants - Level 0	-	-	22	-	-	-
1281	Designated Purpose Grants - Level 1	2,434,214	5,874,553	1,860,701	2,178,297	5,711,700	1,861,657
1282	Designated Purpose Grants - Level 2	404,218	446,890	171,412	404,218	446,890	171,412
1283	Designated Purpose Grants - Level 3	640,222	929,345	332,842	580,829	929,345	333,692
1284	Designated Purpose Grants - Level 4	2,905,913	7,709,254	3,828,009	2,905,913	7,709,254	3,928,122
1285	Designated Purpose Grants - Level 5	1,418,307	2,928,587	1,313,939	1,122,890	2,701,394	1,327,862
1286	Designated Purpose Grants - Level 6	2,653,552	5,138,887	343,577	2,653,552	5,138,887	2,070,655
1287	Designated Purpose Grants - Level 7	17,601	217,190	20,873	17,601	217,190	36,962
1289	Designated Purpose Grants - Level 9	2,259,804	3,334,394	1,755,156	1,514,636	3,334,394	1,821,617
1290	AMERICAN RESCUE PLAN	157,812,082	157,812,082	7,828,261	157,812,082	157,812,082	25,472,250
1291	HIDTA Grants	303,891	1,260,461	673,789	303,891	1,260,461	842,723
1292	WIC Grants	8,524,593	20,286,631	10,173,589	8,524,593	20,286,631	10,173,589
1293	Health Department Grants	12,134,638	19,239,253	6,164,099	11,719,206	19,519,253	6,208,258
1294	Juvenile Probation Department Grants	2,493,005	7,821,042	3,217,491	2,493,005	7,821,042	3,561,237
1295	Post Adjudication Juvenile Boot Camp	495,240	598,430	185,899	495,240	598,430	180,865
1296	Juvenile Probation Title IV-E	433,763	453,414	52,411	468,188	487,839	39,594
1297	Adult Probation Grants	12,518,929	31,820,790	15,405,232	12,518,929	31,820,790	11,929,686
<b>Total Special Revenue Funds</b>		<b>226,862,076</b>	<b>406,371,753</b>	<b>211,298,437</b>	<b>230,329,792</b>	<b>434,900,826</b>	<b>163,778,396</b>
<b>Capital Projects Funds</b>							
1301	Capital Outlay	3,548,345	6,469,191	-	1,448,618	4,369,464	2,122,736
1302	Tax Notes, Series 2007	-	-	-	-	-	-
1303	Sale of Capital Assets	-	-	34,988	2,448,319	2,448,319	493,682
1304	Tax Notes, Series 2014	-	-	-	-	-	-
1312	Border Colonia Access Program Round III	-	-	-	-	-	-
1315	Texas Department of Transportation Projects	30,173,446	39,968,523	1,400,687	17,998,790	27,793,867	6,112,589
1342	Certificates of Obligation, Series 2010A&B	-	1,123	1,900	30,638	69,797	30,638
1345	Certificates of Obligation, Series 2014	-	537	959	165,325	166,362	24,043
1347	Certificates of Obligation, Series 2015A	-	130	230	33,126	33,462	-

County of Hidalgo, Texas  
Summary of Revenues and Expenditures - Budget to Actual  
By Fund  
For the Twelfth Month Ended December 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	-	3,940	5,665	1,012,882	1,022,339	498,973
1351	Certificates of Obligation, Series 2017	-	5,179	9,159	1,363,958	1,375,223	218,828
1352	Certificates of Obligation, Series 2018A	-	166,129	175,936	1,002,004	1,251,027	483,009
1353	Certificates of Obligation, Series 2018B	-	172,127	180,220	5,144,954	5,511,574	875,369
1355	Certificates of Obligation, Series 2019A	-	124,763	133,687	5,706,874	4,933,800	1,814,988
1357	Certificates of Obligation, Series 2020	-	330,287	336,778	10,569,665	11,097,965	1,779,063
1358	Certificates of Obligation, Series 2021	-	719,873	1,003,109	24,906,313	26,086,520	7,415,682
1359	Certificates of Obligation, Series 2023	-	44,829,923	44,829,923	-	44,829,923	4,569,311
<b>Total Capital Projects Funds</b>		<b>33,721,791</b>	<b>92,791,726</b>	<b>48,113,239</b>	<b>71,831,466</b>	<b>130,989,641</b>	<b>26,438,911</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	1,319,278	1,361,016	1,362,594	1,362,669	1,362,669
1446	Refunding Bonds, Series 2014C	2,916,535	2,916,535	3,003,086	3,082,000	3,082,075	3,082,075
1447	Certificates of Obligation, Series 2015A	1,075,698	1,076,034	1,109,266	1,140,744	1,140,744	1,140,744
1448	Refunding Bonds, Series 2015B	2,809,026	2,809,026	2,874,769	2,908,750	2,908,750	2,908,750
1449	Refunding Bonds, Taxable Series 2015C	1,096,190	1,096,190	1,149,469	1,282,081	1,282,081	1,282,081
1450	Certificates of Obligation, Series 2016	2,441,448	2,441,448	2,517,668	2,555,150	2,555,150	2,555,150
1451	Certificates of Obligation, Series 2017	2,152,397	2,152,397	2,220,380	2,243,050	2,243,050	2,243,050
1452	Certificates of Obligation, Series 2018A	4,048,741	5,606,446	5,770,188	5,765,450	5,765,450	5,765,450
1453	Certificates of Obligation, Series 2018B	1,960,362	2,326,983	2,020,827	2,023,300	2,023,300	2,023,300
1454	Refunding Bonds, Taxable Series 2018C	857,647	857,647	906,146	921,456	921,456	921,456
1455	Certificates of Obligation, Series 2019A	1,859,345	1,859,345	1,912,415	1,907,200	1,907,200	1,907,200
1456	Refunding Bonds, Taxable Series 2019A	2,717,500	2,719,046	2,797,957	2,853,000	2,853,000	2,853,000
1457	Certificates of Obligation, Series 2020	1,803,836	1,803,836	1,853,529	1,811,600	1,811,600	1,811,600
1458	Certificates of Obligation, Series 2021	2,891,017	91,017	141,737	1,359,450	1,359,450	1,359,450
1459	Certificates of Obligation, Series 2023	-	-	-	-	-	-
<b>Total Debt Service Funds</b>		<b>29,947,983</b>	<b>29,075,227</b>	<b>29,638,454</b>	<b>31,215,824</b>	<b>31,215,974</b>	<b>31,215,974</b>
<b>Enterprise Funds</b>							
2101	Sanitary Landfill	-	-	17,248	-	-	-
2102	Jail Commissary	-	1,317,798	1,360,054	765,866	2,334,978	1,722,513
<b>Total Enterprise Funds</b>		<b>-</b>	<b>1,317,798</b>	<b>1,377,303</b>	<b>765,866</b>	<b>2,334,978</b>	<b>1,722,513</b>
<b>Internal Service Funds</b>							
2201	Health Benefits Self-Insurance	-	-	42,181,769	36,494,372	36,494,778	40,801,170
2202	Workers' Compensation Self-Insurance	-	-	559,169	2,534,880	2,536,835	1,473,936
<b>Total Internal Service Funds</b>		<b>-</b>	<b>-</b>	<b>42,740,938</b>	<b>39,029,252</b>	<b>39,031,613</b>	<b>42,275,106</b>
<b>Private-Purpose Trust Funds</b>							
3301	Unclaimed Money Fund	-	-	30,414	-	-	-
3302	County Clerk Unclaimed Money Fund	-	-	7,325	-	-	-
3304	Bail Bond Sureties	-	-	2,280	-	-	-
<b>Total Private-Purpose Trust Funds</b>		<b>-</b>	<b>-</b>	<b>40,020</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total for Primary Government</b>		<b>554,381,941</b>	<b>793,487,199</b>	<b>621,462,148</b>	<b>652,088,454</b>	<b>932,399,750</b>	<b>489,302,478</b>

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  
December 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	550,268	236,657,698		(4,193,576)
Licenses and permits	1,723,000	1,723,000	141,622	1,831,720		(108,720)
Intergovernmental revenues	10,612,000	10,624,189	517,723	14,343,317		(3,719,128)
Charges for services	17,346,768	17,414,978	1,025,364	18,410,264		(995,287)
Fines & forfeitures	225,000	225,000	15,264	279,030		(54,030)
Special assessments	100,000	100,000	-	166,647		(66,647)
Interest earnings	808,000	808,000	206,865	13,761,501		(12,953,501)
Miscellaneous	571,200	571,406	91,193	2,762,637		(2,191,231)
<b>Total revenues</b>	<b>263,850,091</b>	<b>263,930,695</b>	<b>2,548,299</b>	<b>288,212,815</b>		<b>(24,282,119)</b>
<b>Expenditures</b>						
General government						
Judicial	46,853,630	47,354,803	4,741,117	43,212,247	292,544	3,850,013
Executive	3,829,477	3,650,777	368,127	3,476,917	33,029	140,831
Elections	4,059,673	6,219,895	483,292	3,550,230	154,545	2,515,121
Financial administration	41,279,343	54,975,608	3,427,895	33,672,110	1,423,468	19,880,030
Other	17,171,764	24,145,535	(2,275,491)	16,939,301	2,073,583	5,132,651
Public safety						
Police	41,780,887	41,983,065	3,951,221	39,532,064	1,012,453	1,438,548
Fire	3,242,939	3,202,926	189,965	2,428,379	14,163	760,385
Corrections	73,289,157	63,942,530	5,690,236	45,799,715	8,637,865	9,504,950
Other protection	1,042,765	1,144,961	90,206	960,031	89,776	95,154
Highways and Streets	300,650	692,516	27,709	554,132	14,037	124,347
Sanitation	8,628,291	8,029,970	627,556	7,355,047	306,877	368,046
Health and welfare	17,666,172	18,310,823	1,154,908	12,551,610	111,272	5,647,942
Culture and recreation	4,205,732	4,455,640	397,447	4,063,772	219,956	171,911
Conservation	1,475,110	1,639,229	181,276	1,444,894	103,491	90,843
Urban and economic development	1,376,732	1,931,937	111,805	1,237,436	268,140	426,360
Debt Service						
Interest	12,000	16,200	1,364	14,071	-	2,129
<b>Total expenditures</b>	<b>266,214,322</b>	<b>281,696,415</b>	<b>19,168,634</b>	<b>216,791,955</b>	<b>14,755,199</b>	<b>50,149,262</b>
Excess (deficiency) of revenues over (under) expenditures	(2,364,231)	(17,765,720)	(16,620,335)	71,420,860		
<b>Other financing sources (uses):</b>						
Long-term notes issued	-	-	-	-		-
Sale of capital assets	-	-	-	40,942		(40,942)
Transfers in	-	-	-	-		-
Transfers out	(12,701,931)	(12,230,302)	(127,255)	(7,079,624)		(5,150,679)
<b>Total other financing sources (uses)</b>	<b>(12,701,931)</b>	<b>(12,230,302)</b>	<b>(127,255)</b>	<b>(7,038,681)</b>		<b>(5,191,621)</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	(29,996,022)		64,382,179		
<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	-	34,315,480		34,315,480		
<b>Unassigned fund balance</b> <b>month ended December 31, 2023</b>	<b>34,469,178</b>	<b>38,788,636</b>		<b>133,166,837</b>		

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

County of Hidalgo, Texas  
Budget Status by Department  
General Fund  
December 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	465,868	49,768	436,414	5,497	23,957
93rd District Court	448,315	447,192	47,681	420,321	1,633	25,239
139th District Court	444,347	441,911	47,093	419,588	2,078	20,246
206th District Court	461,145	456,031	48,437	428,362	3,849	23,820
275th District Court	447,015	417,667	46,438	383,447	4,687	29,533
332nd District Court	491,008	489,267	52,513	460,572	494	28,201
370th District Court	454,000	453,418	48,324	425,247	225	27,946
389th District Court	466,705	397,158	28,687	355,581	931	40,646
398th District Court	479,625	478,301	52,178	453,739	5,121	19,441
430th District Court	482,981	573,376	50,066	548,214	3,124	22,037
449th District Court	456,112	454,406	49,247	428,044	2,372	23,989
464th District Court	445,051	451,115	49,173	420,842	2,646	27,628
476th District Court	675,128	325,733	47,856	265,261	4,066	56,407
County Court At Law 1	622,955	619,325	61,616	592,296	4,927	22,102
County Court At Law 2	655,188	537,060	49,470	495,861	5,759	35,440
Probate Court	744,739	746,396	84,580	753,631	5,395	(12,629)
County Court At Law 4	661,462	658,193	64,863	625,112	680	32,401
County Court At Law 5	643,544	623,984	61,905	592,299	2,203	29,482
County Court At Law 6	629,866	606,892	62,962	577,881	4,073	24,938
County Court At Law 7	646,551	519,871	48,211	477,068	9,036	33,767
County Court At Law 8	662,338	652,536	65,455	618,173	3,297	31,066
County Court At Law 9	585,456	586,897	61,957	570,455	5,542	10,900
County Court At Law 10	587,140	582,698	58,248	550,354	6,627	25,716
Master Court 1	148,122	146,111	15,963	135,572	937	9,602
Master Court 2	158,434	158,268	17,187	148,861	38	9,370
Court of Civil Appeals	2,000	2,000	151	1,644	151	205
Auxiliary Court	600,385	554,294	59,031	518,195	600	35,499
Child Protective Court	72,434	72,353	7,607	66,206	42	6,105
Justice of the Peace	-	-	-	-	-	-
Justice of the Peace 1-1	498,480	498,401	52,251	478,012	4,040	16,348
Justice of the Peace 1-2	507,621	506,913	51,816	490,922	1,955	14,036
Justice of the Peace 2-1	474,006	470,845	49,474	454,261	1,649	14,935
Justice of the Peace 2-2	485,540	470,077	50,131	446,651	9,610	13,816
Justice of the Peace 3-1	487,137	485,889	49,466	463,079	8,350	14,461
Justice of the Peace 3-2	477,268	477,530	51,554	463,750	9,192	4,589
Justice of the Peace 4-1	514,271	513,986	52,766	494,327	5,048	14,612
Justice of the Peace 4-2	464,929	455,833	46,547	432,627	11,014	12,192
Justice of the Peace 5-1	383,006	382,682	37,758	362,743	8,053	11,885
Indigent Defense	494,085	562,469	70,980	547,722	4,302	10,446
Criminal District Attorney	14,993,107	13,780,671	1,493,571	12,917,329	59,209	804,133
District Clerk	4,288,762	4,138,381	435,598	3,884,813	76,548	177,020
Domestic Relations	288,186	232,537	22,124	189,657	2,663	40,218
Budget and Management	7,500,000	10,218,712	809,042	8,274,308	-	1,944,404
Public Defense	1,357,520	1,241,554	131,374	1,142,805	4,884	93,866
Executive Office	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-
<b>Total Judicial</b>	<b>46,853,630</b>	<b>47,354,803</b>	<b>4,741,117</b>	<b>43,212,247</b>	<b>292,544</b>	<b>3,850,013</b>
Executive						
County Judge	1,837,855	1,573,874	177,556	1,439,292	24,628	109,954
Executive Office	1,991,622	2,076,903	190,571	2,037,625	8,401	30,878
<b>Total Executive</b>	<b>3,829,477</b>	<b>3,650,777</b>	<b>368,127</b>	<b>3,476,917</b>	<b>33,029</b>	<b>140,831</b>
Elections						
Elections Department	4,059,673	6,219,895	483,292	3,550,230	154,545	2,515,121
<b>Total Elections</b>	<b>4,059,673</b>	<b>6,219,895</b>	<b>483,292</b>	<b>3,550,230</b>	<b>154,545</b>	<b>2,515,121</b>
Financial Administration						
Appraisal fees	2,300,000	2,744,445	-	2,744,445	-	-
County Wide Admin	5,558,410	4,942,829	142,739	844,274	169,311	3,929,244
Budget and Management	1,417,358	1,255,725	140,064	1,066,330	6,138	183,257
Executive Office	1,144,628	14,398,641	281,576	1,191,778	61,135	13,145,727
Tax Assessor-Collector	8,961,380	8,266,274	828,617	7,726,553	98,272	441,449
County Treasurer	1,486,740	1,496,766	130,627	1,330,075	10,334	156,357

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

	Original Budget	Adjusted Budget	Current Expenditures	Year-to-Date Expenditures	Encumbrances	Balance
Purchasing Agent	2,148,310	2,063,053	227,889	1,919,535	40,231	103,287
County Auditor	4,284,251	4,666,445	509,304	4,254,483	9,694	402,268
County Clerk	5,193,511	4,987,615	540,240	4,134,037	178,058	675,520
Human Resources/Civil Service	1,328,261	1,301,517	143,096	1,243,766	5,231	52,520
IT Department	7,456,494	8,852,298	483,744	7,216,833	845,063	790,401
Total Financial Administration	41,279,343	54,975,608	3,427,895	33,672,110	1,423,468	19,880,030
Other						
Commissioner, Precinct 4	28,294	24,673	595	15,212	4,989	4,473
Executive Office	4,293,741	10,162,226	(3,387,969)	5,126,961	1,068,082	3,967,183
Planning Department	1,343,318	1,313,586	134,667	1,202,255	14,758	96,573
Facilities Management Department	11,506,411	12,645,050	977,216	10,594,874	985,753	1,064,422
Total Other	17,171,764	24,145,535	(2,275,491)	16,939,301	2,073,583	5,132,651
Public safety						
Police						
Criminal District Attorney	1,364,895	1,648,581	26,288	1,495,707	138,107	14,767
Budget and Management	70,010	70,010	5,833	64,184	5,833	(7)
Precinct 1	-	210,000	-	210,000	-	-
Precinct 2	-	420,000	-	420,000	-	-
Executive Office	97,637	88,672	9,999	84,706	-	3,965
Sheriff	33,685,191	32,964,332	3,227,571	30,970,132	788,272	1,205,928
Constables	-	-	-	-	-	-
Constable, Precinct 1	1,328,580	1,335,097	144,510	1,312,419	11,737	10,941
Constable, Precinct 2	1,362,920	1,372,182	139,362	1,321,304	12,524	38,354
Constable, Precinct 3	1,605,028	1,590,251	157,360	1,515,285	9,053	65,913
Constable, Precinct 4	1,647,700	1,658,314	177,410	1,557,662	25,034	75,618
Constable, Precinct 5	618,926	625,626	62,888	580,663	21,893	23,070
Total Police	41,780,887	41,983,065	3,951,221	39,532,064	1,012,453	1,438,548
Fire						
Emergency Services	3,242,939	3,202,926	189,965	2,428,379	14,163	760,385
Total Fire	3,242,939	3,202,926	189,965	2,428,379	14,163	760,385
Corrections						
Sheriff	59,046,271	49,583,234	4,474,925	34,718,852	8,241,041	6,623,340
Adult Probation	70,000	70,986	4,972	60,986	1,214	8,785
Juvenile Probation	14,172,886	14,288,310	1,210,339	11,019,877	395,610	2,872,824
Juvenile CBG	-	-	-	-	-	-
Total Corrections	73,289,157	63,942,530	5,690,236	45,799,715	8,637,865	9,504,950
Other Protection						
County Judge	877,765	834,097	80,930	766,087	19,324	48,685
Budget and Management	-	94,440	9,276	47,972	-	46,468
Executive Office	165,000	216,424	-	145,972	70,451	1
430th District Court	-	-	-	-	-	-
Total Other Protection	1,042,765	1,144,961	90,206	960,031	89,776	95,154
Highways and Streets						
Precinct 1	-	-	-	-	-	-
Budget and Management	300,650	692,516	27,709	554,132	14,037	124,347
Total Highways and Streets	300,650	692,516	27,709	554,132	14,037	124,347
Sanitation						
Commissioner, Precinct 1	2,656,211	2,367,088	182,613	2,223,864	73,893	69,332
Commissioner, Precinct 2	583,379	550,746	27,457	503,033	12,977	34,736
Commissioner, Precinct 3	2,670,458	2,486,442	188,711	2,268,203	65,280	152,959
Commissioner, Precinct 4	2,085,161	1,957,231	166,132	1,733,550	143,423	80,258
Executive Office	633,082	668,463	62,643	626,398	11,305	30,761
Total Sanitation	8,628,291	8,029,970	627,556	7,355,047	306,877	368,046
Health and Welfare						
Budget and Management	-	6,126	655	6,794	-	(668)
Commissioner, Precinct 4	-	-	-	-	-	-
Executive Office	1,448,000	1,526,961	1,038	1,454,900	-	72,061
Human Services	7,096,265	8,377,052	243,826	3,322,843	50,934	5,003,274

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

	Original Budget	Adjusted Budget	Current Expenditures	Year-to-Date Expenditures	Encumbrances	Balance
Health Department	8,466,878	7,763,258	834,739	7,146,948	58,144	558,166
WIC	3,150	3,150	422	1,575	377	1,198
Child Welfare	143,177	132,295	15,953	126,475	-	5,820
Veterans Services	508,702	501,982	58,276	492,075	1,816	8,091
Total Health and Welfare	17,666,172	18,310,823	1,154,908	12,551,610	111,272	5,647,942
Culture and Recreation						
Commissioner, Precinct 1	911,147	917,050	79,507	843,121	110,226	(36,296)
Commissioner, Precinct 2	1,214,428	1,700,020	178,581	1,480,768	92,084	127,168
Commissioner, Precinct 3	820,247	644,242	58,689	574,788	15,701	53,753
Commissioner, Precinct 4	532,761	467,179	39,836	437,958	1,946	27,275
Executive Office	727,149	727,149	40,833	727,138	-	11
Total Culture and Recreation	4,205,732	4,455,640	397,447	4,063,772	219,956	171,911
Conservation						
Executive Office	879,410	1,245,829	147,262	1,149,851	95,836	142
Texas Cooperative Extension	595,700	393,399	34,014	295,043	7,655	90,701
Total Conservation	1,475,110	1,639,229	181,276	1,444,894	103,491	90,843
Urban and Economic Development						
County Judge	345,069	1,048,206	32,796	418,244	196,046	433,916
Commissioner, Precinct 1	129,099	128,920	13,701	119,377	2,640	6,902
Commissioner, Precinct 2	569,096	396,219	35,791	354,632	66,877	(25,289)
Commissioner, Precinct 4	234,468	222,841	22,767	209,649	2,577	10,615
Executive Office	-	-	-	-	-	-
Urban County	99,000	135,750	6,750	135,534	-	216
Total Urban and Economic Development	1,376,732	1,931,937	111,805	1,237,436	268,140	426,360
Debt Service						
Interest	12,000	16,200	1,364	14,071	-	2,129
Total Debt Service	12,000	16,200	1,364	14,071	-	2,129
Other Financing Uses						
Interfund Transfers	12,701,931	12,230,302	127,255	7,079,624	-	5,150,679
Total Other Financing Uses	12,701,931	12,230,302	127,255	7,079,624	-	5,150,679
<b>Total Expenditures and Other Financing Uses</b>	<b>278,916,253</b>	<b>293,926,718</b>	<b>19,295,889</b>	<b>223,871,578</b>	<b>14,755,199</b>	<b>55,299,940</b>

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