

# ***Hidalgo County, Texas***

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

February 29, 2024



Prepared by the Office of the County Auditor  
Letty Chavez

# Hidalgo County, Texas

Monthly Financial Report  
(Unaudited and Unadjusted)  
February 29, 2024

## Table of Contents

County Auditor's Letter of Transmittal .....	<i>i</i>
Section 1 - Financial Statements	
Consolidated Balance Sheet - All Fund Types and Account Groups.....	1
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds.....	2
Section 2 - Other Supplementary Information	
Schedule of Cash Receipts and Disbursements.....	3
Schedule of Interfund Transfers.....	5
Schedule of Long-Term Debt Outstanding.....	6
Schedule of Debt Requirements.....	6
Section 3 - Budget Status	
Summary of Revenues and Expenditures - Budget to Actual - By Fund.....	7
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget to Actual - General Fund.....	9
Budget Status by Department - General Fund.....	10

# COUNTY of HIDALGO



**HIDALGO COUNTY AUDITOR'S OFFICE**  
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August 23, 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 February 29, 2024 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  
February 29, 2024

	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) February 29, 2024
<b>ASSETS AND OTHER DEBITS</b>										
<b>Assets:</b>										
Cash	18,145,020	9,886,138	2,087,782	2,404,785	1,264,626	122,255	9,018,497	-	-	42,929,104
Investments	231,000,000	170,000,000	72,800,000	-	-	8,000,000	2,890,282	-	-	484,690,282
Receivables (net of allowance for uncollectibles)	41,710,465	28,035	11,039	4,835,695	-	1,062	-	-	-	46,586,297
Due from other governments	753,880	10,219,465	9,824,620	-	-	(14,110)	-	-	-	20,783,855
Due from other funds	7,519,129	6,802,638	10,930,647	28,387,053	969	6,801,219	44,003	-	-	60,485,658
Due from component unit	818,470	789,947	-	-	-	-	-	-	-	1,608,417
Inventories	1,010,901	-	-	-	-	-	-	-	-	1,010,901
Prepaid items	-	1,345	-	-	-	-	-	-	-	1,345
Investments - noncurrent	126,792,000	-	-	-	-	-	-	-	-	126,792,000
Advances to other funds	114,400	11,100	-	-	-	150,000	-	-	-	275,500
Other assets	3,000	-	-	-	-	-	-	-	-	3,000
Capital assets (net of accum depr):										
Land	-	-	-	-	1,001,093	-	6,149,658	70,085,883	-	77,236,634
Infrastructure	-	-	-	-	-	-	-	546,115,476	-	546,115,476
Buildings	-	-	-	-	-	-	-	168,152,584	-	168,152,584
Improvements other than buildings	-	-	-	-	-	-	-	32,868,489	-	32,868,489
Machinery and equipment	-	-	-	-	481,058	-	-	140,978,684	-	141,459,743
Construction in progress	-	-	-	-	-	-	-	202,986,891	-	202,986,891
Right-to-use lease asset	-	-	-	-	1,458,433	10,391	-	-	-	1,468,825
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>427,867,266</b>	<b>197,738,668</b>	<b>95,654,088</b>	<b>35,627,534</b>	<b>4,206,181</b>	<b>15,070,818</b>	<b>18,102,440</b>	<b>1,161,188,007</b>	<b>395,825,000</b>	<b>2,351,280,002</b>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>										
<b>Liabilities:</b>										
Bank overdraft	-	-	-	-	-	-	-	-	-	-
Accounts payable	14,283,927	67,189	904,784	-	1,388	-	3,226,167	-	-	18,483,455
Vouchers payable	-	-	-	-	-	-	-	-	-	-
Compensated Absences-Current	-	-	-	-	486	309	-	-	-	795
Claims and judgments	-	-	-	-	-	5,353,604	552,720	-	-	5,906,324
Retainage payable	75,239	352,803	8,337,163	-	-	-	-	-	-	8,765,205
Arbitrage payable	-	-	-	-	-	-	-	-	-	-
Due to other funds	38,374,397	3,931,867	13,233,320	-	39,748	22,302	4,875,625	-	-	60,477,260
Due to other governments	10,257,591	1,305,080	32,776	-	-	-	-	-	-	11,595,447
Due to others	4,337	-	-	-	-	-	-	-	-	4,337
Due to component unit	486	3,864	-	-	-	-	-	-	-	4,350
Held in escrow	2,718,781	5,918	-	-	-	-	9,092,983	-	-	11,817,683
Unearned revenues	393,375	136,216,479	1,555,172	-	-	-	-	-	-	138,165,026
Unavailable revenues	41,798,127	2,076,437	9,410,660	4,835,695	-	-	-	-	-	58,120,919
Undistributed receipts	(6,698,609)	283,223	-	-	-	-	-	-	-	(6,415,385)
Capital lease payable	-	-	-	-	1,482,124	10,485	-	-	-	1,492,610
General obligation bonds payable	-	-	-	-	-	-	-	-	395,825,000	395,825,000
Notes payable	-	-	-	-	-	-	-	-	-	-
Compensated Absences-Non Current	-	-	-	-	43,799	27,827	-	-	-	71,625
Closure and post-closure costs	-	-	-	-	1,527,443	-	-	-	-	1,527,443
<b>Total liabilities</b>	<b>101,207,652</b>	<b>144,242,859</b>	<b>33,473,876</b>	<b>4,835,695</b>	<b>3,094,987</b>	<b>5,414,527</b>	<b>17,747,495</b>	<b>-</b>	<b>395,825,000</b>	<b>705,842,091</b>
<b>Equity and other credits:</b>										
Net investment in capital assets	-	-	-	-	1,458,461	(94)	-	1,161,188,007	-	1,162,646,374
Unrestricted	-	-	-	-	(414,169)	9,506,386	354,945	-	-	9,447,161
Nonspendable	1,105,040	-	-	-	-	150,000	-	-	-	1,255,040
Restricted	11,603,804	53,495,809	62,180,212	30,791,838	66,902	-	-	-	-	158,138,566
Assigned	4,292,003	-	-	-	-	-	-	-	-	4,292,003
Unassigned	309,658,766	-	-	-	-	-	-	-	-	309,658,766
<b>Total equity and other credits</b>	<b>326,659,614</b>	<b>53,495,809</b>	<b>62,180,212</b>	<b>30,791,838</b>	<b>1,111,193</b>	<b>9,656,292</b>	<b>354,945</b>	<b>1,161,188,007</b>	<b>-</b>	<b>1,645,437,910</b>
<b>Total liabilities, equity and other credits</b>	<b>427,867,266</b>	<b>197,738,668</b>	<b>95,654,088</b>	<b>35,627,534</b>	<b>4,206,181</b>	<b>15,070,818</b>	<b>18,102,440</b>	<b>1,161,188,007</b>	<b>395,825,000</b>	<b>2,351,280,002</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 Second Month Ended February 29, 2024

	General	Special Revenue	Capital Projects	Debt Service	Total Governmental Funds
<b>Revenues</b>					
Taxes	243,723,611	-	-	29,829,650	273,553,261
Licenses and permits	249,684	930,490	-	-	1,180,174
Intergovernmental revenues	832,189	6,716,567	-	-	7,548,756
Charges for services	2,872,002	1,020,050	-	-	3,892,052
Fines & forfeitures	60,647	1,923,956	-	-	1,984,604
Special assessments	152,547	11,822,981	-	-	11,975,528
Interest earnings	2,518,088	10,056,484	23,183	60,913	12,658,668
Miscellaneous	126,485	5,118	-	-	131,602
<b>Total revenues</b>	<b>250,535,253</b>	<b>32,475,646</b>	<b>23,183</b>	<b>29,890,563</b>	<b>312,924,645</b>
<b>Expenditures</b>					
General government					
Judicial	5,072,737	565,076	17,213	-	5,655,026
Executive	564,863	-	-	-	564,863
Elections	797,445	-	-	-	797,445
Financial administration	5,144,843	31,403	-	-	5,176,245
Other	6,820,163	-	47,080	-	6,867,243
Public safety					
Police	5,686,577	782,620	-	-	6,469,197
Fire	135,484	-	-	-	135,484
Corrections	5,150,058	1,904,584	-	-	7,054,641
Other protection	174,227	-	-	-	174,227
Highways and streets	14,286	2,357,768	79,372	-	2,451,427
Sanitation	733,955	-	-	-	733,955
Drainage	-	-	-	-	-
Health and welfare	1,432,057	28,618,152	-	-	30,050,209
Culture and recreation	381,837	13,388	-	-	395,225
Conservation	96,647	-	-	-	96,647
Urban and economic development	141,324	1,433	-	-	142,758
Debt service					
Principal	-	-	-	-	-
Interest and fiscal agent fees	498	-	-	8,570,657	8,571,154
Issuance costs	-	-	-	-	-
Advance refunding escrow	-	-	-	-	-
Intergovernmental expenditures	-	-	-	-	-
<b>Total expenditures</b>	<b>32,347,002</b>	<b>34,274,423</b>	<b>143,665</b>	<b>8,570,657</b>	<b>75,335,747</b>
Excess (deficiency) of revenues over (under) expenditures	218,188,251	(1,798,777)	(120,482)	21,319,906	237,588,898
<b>Other financing sources (uses):</b>					
Sale of capital assets	-	7,872	-	-	7,872
General long-term debt issued	-	-	-	-	-
Long-term notes issued	-	-	-	-	-
Transfers in	-	1,786,777	12,334	-	1,799,112
Transfers out	(1,617,889)	(170,342)	(10,881)	-	(1,799,112)
Payment to refunded bond escrow agent	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(1,617,889)</b>	<b>1,624,307</b>	<b>1,454</b>	<b>-</b>	<b>7,872</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	216,570,363	(174,470)	(119,029)	21,319,906	237,596,770
<b>Fund balance at December 31, 2023</b>	<b>110,089,251</b>	<b>53,670,279</b>	<b>62,299,241</b>	<b>9,471,932</b>	<b>235,530,703</b>
Prior period adjustments	-	-	-	-	-
<b>Fund balance at December 31, 2023 as restated</b>	<b>110,089,251</b>	<b>53,670,279</b>	<b>62,299,241</b>	<b>9,471,932</b>	<b>235,530,703</b>
Adjusting journal entries	-	-	-	-	-
<b>Fund balance ended February 29, 2024</b>	<b>326,659,614</b>	<b>53,495,809</b>	<b>62,180,212</b>	<b>30,791,838</b>	<b>473,127,474</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  
February 29, 2024

Fund	Beginning Balance February 1, 2024	Receipts	Disbursements	Ending Balance February 29, 2024
<b>General Fund</b>				
1100 General Fund	16,220,979	95,420,569	93,496,527	18,145,020
<b>Total General Fund</b>	<b>16,220,979</b>	<b>95,420,569</b>	<b>93,496,527</b>	<b>18,145,020</b>
<b>Special Revenue Funds</b>				
1200 Road & Bridge County Wide	(2,181,010)	5,935,571	2,044,915	1,709,647
1220 LEOSE	14,851	48,784	303	63,332
1222 District Attorney Bad Check Processing	79,880	2,948	-	82,829
1223 District Attorney Investigations H.B. 65	57,867	4,448	28,598	33,718
1224 Drug Abuse Prevention and Rehabilitation	46,731	42	-	46,773
1225 Pretrial Intervention Prgm Fund	32,286	51,748	30,766	53,268
1226 Sheriff Investigations	1,982	2	-	1,984
1227 Sheriff Investigations H.B. 65	59,591	484	279	59,796
1228 Sheriff Equitable Sharing - Treasury Funds	438,983	105,393	108	544,269
1229 Sheriff Equitable Sharing - Justice Funds	299,774	4,146	6,402	297,518
1230 Constable Pct. 3 Investigations H.B. 65	43,296	39	-	43,335
1231 Constable Pct. 4 Investigations H.B. 65	268,674	243	-	268,917
1233 Constable Pct. 1 Investigations H.B. 65	56,374	51	-	56,425
1234 County Child Abuse Prevention	70,854	318	-	71,172
1235 District Clerk Records Management & Preservation	(15,604)	36,188	-	20,584
1237 County Clerk Records Management & Preservation	574,532	183,372	92,714	665,190
1238 County Records Management & Preservation	35,687	32	-	35,719
1239 Court Reporter Service	90,747	45,401	19,350	116,798
1240 Juvenile Delinquency Prevention	5,363	5	-	5,367
1241 Courthouse Security	21,387	73,684	54,711	40,360
1242 Justice Court Technology	124,117	36,632	48,030	112,718
1243 Contributions	19,076	21,029	8,408	31,697
1245 Justice Court Building Security	182,030	564	-	182,594
1246 Tax Assessor-Collector Special Vehicle Inventory	1,309,344	63,947	2,452	1,370,839
1247 Law Library	46,589	63,587	17,897	92,279
1250 Supplemental Court Guardianship	200,924	3,154	-	204,078
1251 HIDTA Chapter 59	248,169	1,632	42,628	207,173
1252 HIDTA US Treasury	65,951	60	-	66,011
1253 HIDTA Other States	101,396	92	-	101,487
1255 County & District Court Technology	171,868	1,967	-	173,835
1256 DA US Department of Justice	577,527	726	3,489	574,764
1257 Constable Pct.3 Treasury	76	0	-	76
1258 Local Provider Participation	2,669,235	9,696	-	2,678,931
1259 Constable Pct.4 Federal Sharing - Treasury	3,159	3	-	3,162
1260 Constable Pct.2 Chapter 59	6,110	6	-	6,116
1261 Constable Pct.3 Federal Sharing - DOJ	14,798	13	-	14,811
1263 Constable Pct.4 Federal Sharing - DOJ	2,325	2	-	2,327
1265 Constable Pct.1 Federal Sharing - USDOJ	20,978	19	-	20,997
1280 Designated Purpose Grants - Level 0	1,296	1	-	1,297
1281 Designated Purpose Grants - Level 1	(425,773)	290,552	155,854	(291,075)
1282 Designated Purpose Grants - Level 2	(64,723)	-	15,180	(79,903)
1283 Designated Purpose Grants - Level 3	(129,905)	132,064	5,253	(3,095)
1284 Designated Purpose Grants - Level 4	534,136	5,631	328,547	211,219
1285 Designated Purpose Grants - Level 5	(56,645)	126,511	118,276	(48,409)
1286 Designated Purpose Grants - Level 6	(1,899,611)	1	37,791	(1,937,401)
1287 Designated Purpose Grants - Level 7	185,347	168	-	185,514
1289 Designated Purpose Grants - Level 9	(180,069)	772	199,427	(378,724)
1290 American Rescue Plan	81,576	-	1,290,470	(1,208,894)
1291 HIDTA Grants	(905,845)	131,071	82,185	(856,959)
1292 WIC Grants	(1,990,926)	92,621	873,440	(2,771,745)
1293 Health Department Grants	445,474	351,528	915,603	(118,602)
1294 Juvenile Probation Department Grants	629,482	1,766,789	232,740	2,163,531
1295 Post Adjudication Juvenile Boot Camp	(208,707)	383,309	-	174,602
1296 Juvenile Probation Title IV-E	39,584	706,074	3,915	741,743
1297 Adult Probation Grants	3,417,616	1,510,091	885,564	4,042,143
<b>Total Special Revenue Funds</b>	<b>5,238,221</b>	<b>12,193,210</b>	<b>7,545,293</b>	<b>9,886,138</b>
<b>Capital Projects Funds</b>				
1301 Capital Outlay	(4,125,430)	-	62,442	(4,187,873)
1303 Sale of Capital Assets	2,088,775	20,206	-	2,108,980
1312 Border Colonia Access Program Round III	-	-	-	-
1315 Texas Department of Transportation Projects	(13,316,528)	1,296,247	330,913	(12,351,194)
1342 Certificates of Obligation, Series 2010A&B	39,950	10	-	39,959
1345 Certificates of Obligation, Series 2014	145,545	35	-	145,580

County of Hidalgo, Texas  
Schedule of Cash Receipts and Disbursements  
February 29, 2024

Fund	Beginning Balance February 1, 2024	Receipts	Disbursements	Ending Balance February 29, 2024
1347 Certificates of Obligation, Series 2015A	34,730	8	-	34,739
1350 Certificates of Obligation, Series 2016	594,842	142	-	594,984
1351 Certificates of Obligation, Series 2017	1,417,966	512	-	1,418,478
1352 Certificates of Obligation, Series 2018A	3,181,433	762	-	3,182,195
1353 Certificates of Obligation, Series 2018B	2,175,011	521	-	2,175,531
1355 Certificates of Obligation, Series 2019A	4,691,063	1,451	-	4,692,514
1357 Certificates of Obligation, Series 2020	3,360,279	850	-	3,361,130
1358 Certificates of Obligation, Series 2021	(140,593)	-	24,648	(165,241)
1359 Certificates of Obligation Series 2023	1,400,878	248	363,127	1,037,999
<b>Total Capital Projects Funds</b>	<b>1,547,919</b>	<b>1,320,992</b>	<b>781,129</b>	<b>2,087,782</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	17,338	420,198	305,547	131,989
1446 Refunding Bonds, Series 2014C	30,476	433,091	209,750	253,817
1447 Certificates of Obligation, Series 2015A	19,055	368,941	275,997	111,999
1448 Refunding Bonds, Series 2015B	23,367	509,842	314,750	218,460
1449 Refunding Bonds, Series 2015C	37,038	82,436	19,096	100,378
1450 Certificates of Obligation, Series 2016	27,729	757,011	552,700	232,040
1451 Certificates of Obligation, Series 2017	22,570	730,155	533,150	219,575
1452 Certificates of Obligation, Series 2018A	46,943	3,177,289	2,724,850	499,382
1453 Certificates of Obligation, Series 2018B	21,125	710,554	520,400	211,280
1454 Refunding Bonds, Series 2018C	18,369	546,236	460,353	104,253
1455 Certificates of Obligation, Series 2019A	17,090	661,637	504,350	174,377
1456 Refunding Bonds, Series 2019A	27,415	614,205	402,375	239,245
1457 Certificates of Obligation, Series 2020A	24,019	728,385	551,825	200,578
1458 Certificates of Obligation, Series 2021	31,772	708,544	498,225	242,091
1459 Certificates of Obligation, Series 2023	-	162,611	697,289	(534,678)
<b>Total Debt Service Funds</b>	<b>364,307</b>	<b>10,611,135</b>	<b>8,570,657</b>	<b>2,404,785</b>
<b>Enterprise Funds</b>				
2101 Sanitary Landfill	536,600	-	-	536,600
2102 Jail Commissary	806,793	-	78,767	728,026
<b>Total Enterprise Funds</b>	<b>1,343,393</b>	<b>-</b>	<b>78,767</b>	<b>1,264,626</b>
<b>Internal Service Funds</b>				
2201 Health Benefits Self-Insurance	(1,376,819)	3,778,424	3,033,945	(632,340)
2202 Workers' Compensation Self-Insurance	767,705	18,217	31,327	754,596
<b>Total Internal Service Funds</b>	<b>(609,114)</b>	<b>3,796,641</b>	<b>3,065,272</b>	<b>122,255</b>
<b>Private-Purpose Trust Funds</b>				
3301 Unclaimed Money	733,275	2,520	-	735,795
3302 County Clerk Unclaimed Money	170,963	587	-	171,551
3304 Bail Bond Sureties	53,222	183	-	53,405
<b>Total Private-Purpose Trust Funds</b>	<b>957,460</b>	<b>3,290</b>	<b>-</b>	<b>960,750</b>
<b>Agency Funds</b>				
3401 Clearing Fund	7,584,445	9,101,170	8,634,733	8,050,882
3402 Payroll Fund	8,257	9,702,111	9,703,728	6,640
3403 Insurance Fund	224	1	-	224
<b>Total Agency Funds</b>	<b>7,592,926</b>	<b>18,803,282</b>	<b>18,338,461</b>	<b>8,057,747</b>
<b>Grand Total for Primary Government</b>	<b>32,656,090</b>	<b>142,149,119</b>	<b>131,876,106</b>	<b>42,929,104</b>

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

County of Hidalgo, Texas  
Schedule of Interfund Transfers  
February 29, 2024

	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 & Preservation	Court Reporter	Courthouse Security	Designated Purpose Grants	Health Grants	Adult Probation		TXDOT Projects					
<b>Transfer out:</b>																		
General Fund	1,488,795	-	-	-	-	-	-	-	92,244	36,850	-	-	-	-	-	-	-	1,617,889
<b>Special Revenue Funds:</b>																		
R&B Funds	-	-	-	-	-	-	-	-	-	-	-	-	1,454	-	-	-	-	1,454
VAP Program 017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sheriff CCP59	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	5,934	-	162,955	-	-	-	-	-	-	168,889
<b>Capital Projects Funds:</b>																		
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Notes, Series 2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Note 2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2009 A&B	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2015A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2018A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2018B	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2019A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2021	-	-	-	-	-	-	-	-	-	-	-	-	10,881	-	-	-	-	10,881
C.O. Series 2023	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Debt Service Funds:</b>																		
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>1,488,795</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>98,178</b>	<b>36,850</b>	<b>162,955</b>	<b>-</b>	<b>12,334</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,799,112</b>

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

County of Hidalgo, Texas  
Schedule of Long-Term Debt Outstanding  
February 29, 2024

	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	642,750	9,032,750
Refunding Bonds, Series 2015B	14,760,000	5.00	2015	2028	12,590,000	1,635,250	14,225,250
Refunding Bonds, Series 2015C	24,990,000	1.291 - 3.365	2015	2024	1,135,000	19,096	1,154,096
Refunding Bonds, Series 2018C	23,200,000	3.744 - 4.144	2018	2032	23,200,000	5,473,708	28,673,708
Refunding Bonds, Series 2019B	20,645,000	5.00	2019	2030	16,095,000	2,850,125	18,945,125
<b>Certificates of Obligation</b>							
Certificates of Obligation, Series 2014	20,085,000	3.00 - 5.00	2014	2034	14,060,000	3,655,903	17,715,903
Certificates of Obligation, Series 2015A	15,785,000	3.00 - 5.00	2015	2040	13,935,000	5,156,509	19,091,509
Certificates of Obligation, Series 2016	35,045,000	2.00 - 5.00	2016	2036	25,400,000	7,249,850	32,649,850
Certificates of Obligation, Series 2017	28,405,000	4.00 - 5.00	2017	2037	22,955,000	7,924,800	30,879,800
Certificates of Obligation, Series 2018A	118,890,000	5.00	2018	2043	118,290,000	71,355,750	189,645,750
Certificates of Obligation, Series 2018B	24,690,000	4.00 - 5.00	2018	2038	21,205,000	8,625,850	29,830,850
Certificates of Obligation, Series 2019A	24,795,000	4.00 - 5.00	2019	2039	22,170,000	8,419,200	30,589,200
Certificates of Obligation, Series 2020	28,490,000	3.00-5.00	2020	2040	27,230,000	11,530,175	38,760,175
Certificates of Obligation, Series 2021	26,325,000	3.00-5.00	2021	2041	25,730,000	8,265,425	33,995,425
Certificates of Obligation, Series 2023	43,440,000	4.75-5.25	2023	2048	43,440,000	34,808,063	78,248,063
<b>Total</b>	<b>505,185,000</b>				<b>395,825,000</b>	<b>177,612,454</b>	<b>573,437,454</b>

Schedule of Debt Requirements			
	Principal	Interest	
2024	16,350,000	8,955,368	25,305,368
2025	17,500,000	17,111,793	34,611,793
2026	17,680,000	16,236,793	33,916,793
2027	18,865,000	15,352,793	34,217,793
2028	19,405,000	14,488,190	33,893,190
2029-2033	107,990,000	57,889,105	165,879,105
2034-2038	107,285,000	33,050,450	140,335,450
2039-2043	76,095,000	12,374,788	88,469,788
2044-2048	14,655,000	2,153,175	16,808,175
<b>Total</b>	<b>395,825,000</b>	<b>177,612,454</b>	<b>573,437,454</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 Second Month Ended February 29, 2024

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	296,388,345	296,388,530	250,535,253	297,253,615	301,980,919	33,964,890
	<b>Total General Fund</b>	<b>296,388,345</b>	<b>296,388,530</b>	<b>250,535,253</b>	<b>297,253,615</b>	<b>301,980,919</b>	<b>33,964,890</b>
<b>Special Revenue Funds</b>							
1200	Road & Bridge County Wide	20,917,168	20,917,168	4,497,945	25,057,813	25,097,616	2,357,878
1220	LEOSE	-	-	48,806	9,148	9,148	200
1222	District Attorney Bad Check Processing	-	-	2,283	-	14,100	556
1223	District Attorney Investigations H.B. 65	-	-	18,528	-	526,270	44,814
1224	Drug Abuse Prevention and Rehabilitation	-	-	112	-	-	-
1225	Pretrial Intervention Prgm Fund	310,000	310,000	67,392	-	250,000	47,704
1226	Sheriff Investigations	-	-	5	-	-	-
1227	Sheriff Investigations H.B. 65	-	-	3,223	-	31,500	-
1228	Sheriff Federal Sharing - U.S. Treasury	-	-	188,958	-	29,100	-
1229	Sheriff Federal Sharing - U.S. Dept of Justice	-	-	4,592	-	110,000	6,402
1230	Constable Pct. 3 Investigations H.B. 65	-	-	104	-	45,435	-
1231	Constable Pct. 4 Investigations H.B. 65	-	-	643	-	-	-
1233	Constable Pct. 1 Investigations H.B. 65	-	-	135	-	-	-
1234	County Child Abuse Prevention	2,000	2,000	991	-	-	-
1235	District Clerk Records Management & Preservation	265,000	265,000	50,195	-	375,204	-
1237	County Clerk Records Management & Preservation	1,220,000	1,220,000	212,540	94,533	858,383	14,598
1238	County Records Management & Preservation	-	-	85	-	-	-
1239	Court Reporter Service	300,000	300,000	59,775	-	401,000	19,350
1240	Juvenile Delinquency Prevention	-	-	13	-	-	-
1241	Courthouse Security	510,000	510,000	84,268	522,409	523,209	77,709
1242	Justice Court Technology	100,000	100,000	27,843	-	141,748	24,778
1243	Contributions	84,000	84,000	42,057	111,305	178,435	11,948
1245	Justice Court Building Security	4,000	4,000	1,452	-	-	-
1246	Tax Assessor-Collector Special Vehicle Inventory	-	-	56,991	27,153	533,508	3,843
1247	Law Library	417,000	417,000	83,636	558,499	558,499	26,246
1250	Supplemental Court Guardianship	25,000	25,000	4,203	-	-	-
1251	HIDTA Chapter 59	-	-	614	-	495,500	72,111
1252	HIDTA US Treasury	-	-	158	-	-	18,903
1253	HIDTA Other States	-	-	243	-	-	-
1254	HIDTA US Justice	-	-	-	-	-	-
1255	Co & District Court Technology	12,000	12,000	2,858	-	-	-
1256	DA US Department of Justice	-	-	1,585	-	253,000	3,652
1257	Constable Pct.3 Treasury	-	-	0	-	-	-
1258	Local Provider Participation Fund	-	9,231,582	11,879,284	-	25,740,161	25,740,161
1259	Constable Pct.4 Federal Sharing - Treasury	-	-	8	-	-	-
1260	Constable Pct.2 Chapter 59	-	-	15	-	-	-
1261	Constable Pct.3 Federal Sharing - DOJ	-	-	35	-	-	-
1263	Constable Pct.4 Federal Sharing - DOJ	-	-	6	-	-	-
1265	Constable Pct.1 Federal Sharing - USDOJ	-	-	50	-	-	-
1280	Designated Purpose Grants - Level 0	-	-	3	-	-	-
1281	Designated Purpose Grants - Level 1	3,319,932	3,319,932	233,704	3,064,015	3,064,015	237,016
1282	Designated Purpose Grants - Level 2	267,228	267,228	-	267,228	267,228	23,791
1283	Designated Purpose Grants - Level 3	215,032	215,032	15,299	155,639	155,639	15,299
1284	Designated Purpose Grants - Level 4	2,969,058	3,005,958	419,681	2,969,058	3,005,958	412,196
1285	Designated Purpose Grants - Level 5	1,613,996	1,613,996	223,515	1,159,275	1,159,275	192,447
1286	Designated Purpose Grants - Level 6	2,933,461	2,938,222	45,897	2,933,461	2,938,222	59,281
1287	Designated Purpose Grants - Level 7	162,627	162,627	3,715	162,627	162,627	-
1289	Designated Purpose Grants - Level 9	2,080,961	2,080,961	188,354	1,127,542	1,743,566	211,386
1290	AMERICAN RESCUE PLAN	125,552,382	125,552,382	9,887,377	125,552,382	125,552,382	268,150
1291	HIDTA Grants	390,779	398,415	108,754	390,779	398,415	101,202
1292	WIC Grants	8,582,704	8,732,704	1,377,144	8,582,704	8,732,704	1,444,593
1293	Health Department Grants	13,043,683	13,931,364	1,189,661	12,700,713	14,038,394	1,164,259
1294	Juvenile Probation Department Grants	4,398,329	4,398,329	363,828	4,398,329	4,398,329	353,139
1295	Post Adjudication Juvenile Boot Camp	344,250	344,250	2,474	344,250	344,250	-
1296	Juvenile Probation Title IV-E	412,400	412,400	12,486	446,825	446,825	6,353
1297	Adult Probation Grants	14,900,481	14,743,905	2,856,773	14,900,481	14,743,905	1,484,801
	<b>Total Special Revenue Funds</b>	<b>205,353,471</b>	<b>215,515,455</b>	<b>34,270,295</b>	<b>205,536,169</b>	<b>237,323,551</b>	<b>34,444,766</b>
<b>Capital Projects Funds</b>							
1301	Capital Outlay	2,081,001	2,247,001	-	1,902,249	2,068,249	47,080
1302	Tax Notes, Series 2007	-	-	-	-	-	-
1303	Sale of Capital Assets	-	-	1,269	1,909,842	1,909,842	-
1304	Tax Notes, Series 2014	-	-	-	-	-	-
1312	Border Colonia Access Program Round III	-	-	-	-	-	-
1315	Texas Department of Transportation Projects	29,864,879	29,866,879	15,329	20,754,404	20,756,404	40,815
1342	Certificates of Obligation, Series 2010A&B	-	-	24	-	-	-
1345	Certificates of Obligation, Series 2014	-	-	88	141,283	141,283	-
1347	Certificates of Obligation, Series 2015A	-	-	21	33,126	33,126	-

County of Hidalgo, Texas  
Summary of Revenues and Expenditures - Budget to Actual  
By Fund  
For the Second Month Ended February 29, 2024

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	-	-	360	347,263	347,263	-
1351	Certificates of Obligation, Series 2017	-	-	823	147,875	147,875	-
1352	Certificates of Obligation, Series 2018A	-	-	1,926	518,995	518,995	-
1353	Certificates of Obligation, Series 2018B	-	-	1,317	3,262,385	3,262,385	-
1355	Certificates of Obligation, Series 2019A	-	-	2,773	2,029,433	2,029,433	-
1357	Certificates of Obligation, Series 2020	-	-	2,025	6,852,769	6,852,769	-
1358	Certificates of Obligation, Series 2021	-	-	-	15,649,949	15,649,949	28,094
1359	Certificates of Obligation, Series 2023	-	-	9,561	38,883,925	38,883,925	38,557
<b>Total Capital Projects Funds</b>		<b>31,945,880</b>	<b>32,113,880</b>	<b>35,517</b>	<b>92,433,500</b>	<b>92,601,500</b>	<b>154,546</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	1,344,491	1,344,491	1,200,096	1,366,844	1,366,844	305,547
1446	Refunding Bonds, Series 2014C	3,009,062	3,009,062	2,684,414	3,085,250	3,085,250	209,750
1447	Certificates of Obligation, Series 2015A	1,123,773	1,123,773	1,006,491	1,137,744	1,137,744	275,997
1448	Refunding Bonds, Series 2015B	2,866,702	2,866,702	2,578,651	2,910,250	2,910,250	314,750
1449	Refunding Bonds, Taxable Series 2015C	1,163,773	1,163,773	1,016,728	1,173,943	1,173,943	19,096
1450	Certificates of Obligation, Series 2016	2,470,265	2,470,265	2,254,373	2,556,150	2,556,150	552,700
1451	Certificates of Obligation, Series 2017	2,197,367	2,197,367	1,966,089	2,242,050	2,242,050	533,150
1452	Certificates of Obligation, Series 2018A	5,719,335	5,719,335	4,181,329	5,800,450	5,800,450	2,724,850
1453	Certificates of Obligation, Series 2018B	1,980,648	1,980,648	1,773,967	2,026,550	2,026,550	520,400
1454	Refunding Bonds, Taxable Series 2018C	892,874	892,874	826,911	921,456	921,456	460,353
1455	Certificates of Obligation, Series 2019A	1,869,289	1,869,289	1,676,592	1,904,450	1,904,450	504,350
1456	Refunding Bonds, Taxable Series 2019A	2,840,523	2,840,523	2,539,542	2,895,500	2,895,500	402,375
1457	Certificates of Obligation, Series 2020	1,757,929	1,757,929	1,627,571	1,834,400	1,834,400	551,825
1458	Certificates of Obligation, Series 2021	2,140,367	2,140,367	1,996,619	2,252,200	2,252,200	498,225
1459	Certificates of Obligation, Series 2023	2,817,702	2,817,702	2,561,192	1,758,458	1,758,458	697,289
<b>Total Debt Service Funds</b>		<b>34,194,100</b>	<b>34,194,100</b>	<b>29,890,563</b>	<b>33,865,695</b>	<b>33,865,695</b>	<b>8,570,657</b>
<b>Enterprise Funds</b>							
2101	Sanitary Landfill	-	-	2,082	-	-	-
2102	Jail Commissary	-	-	3,131	850,926	850,926	106,053
<b>Total Enterprise Funds</b>		<b>-</b>	<b>-</b>	<b>5,213</b>	<b>850,926</b>	<b>850,926</b>	<b>106,053</b>
<b>Internal Service Funds</b>							
2201	Health Benefits Self-Insurance	-	-	6,761,023	35,990,390	35,990,390	5,110,070
2202	Workers' Compensation Self-Insurance	-	-	30,032	2,228,799	2,228,799	435,755
<b>Total Internal Service Funds</b>		<b>-</b>	<b>-</b>	<b>6,791,054</b>	<b>38,219,189</b>	<b>38,219,189</b>	<b>5,545,825</b>
<b>Private-Purpose Trust Funds</b>							
3301	Unclaimed Money Fund	-	-	5,002	-	-	-
3302	County Clerk Unclaimed Money Fund	-	-	1,166	-	-	-
3304	Bail Bond Sureties	-	-	363	-	-	-
<b>Total Private-Purpose Trust Funds</b>		<b>-</b>	<b>-</b>	<b>6,531</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total for Primary Government</b>		<b>567,881,797</b>	<b>578,211,966</b>	<b>321,534,427</b>	<b>668,159,094</b>	<b>704,841,779</b>	<b>82,786,736</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  
February 29, 2024

	Original Budget	Adjusted Budget	Current Revenues/ Expenditures	Year-to-Date Revenues/ Expenditures	Encumbrances	Balance
<b>Revenues</b>						
Taxes	262,943,225	262,943,225	20,270,600	243,723,611		19,219,614
Licenses and permits	1,775,000	1,775,000	162,724	249,684		1,525,316
Intergovernmental revenues	11,051,000	11,051,185	404,843	832,189		10,218,996
Charges for services	17,464,120	17,464,120	1,588,136	2,872,002		14,592,118
Fines & forfeitures	250,000	250,000	37,495	60,647		189,353
Special assessments	160,000	160,000	152,547	152,547		7,453
Interest earnings	2,140,000	2,140,000	518,773	2,518,088		(378,088)
Miscellaneous	605,000	605,000	37,445	126,485		478,515
<b>Total revenues</b>	<b>296,388,345</b>	<b>296,388,530</b>	<b>23,172,563</b>	<b>250,535,253</b>		<b>45,853,277</b>
<b>Expenditures</b>						
General government						
Judicial	51,022,129	50,986,470	3,198,943	5,072,737	514,991	45,398,743
Executive	4,253,323	4,253,323	323,271	564,863	71,843	3,616,616
Elections	4,367,239	4,808,007	219,457	797,445	390,671	3,619,890
Financial administration	43,610,082	44,799,001	2,833,974	5,144,843	4,046,251	35,607,907
Other	20,458,009	21,230,266	802,059	6,820,163	1,891,257	12,518,846
Public safety						
Police	46,554,046	46,054,046	3,780,665	5,686,577	3,566,029	36,801,440
Fire	3,594,891	3,594,891	104,148	135,484	39,718	3,419,690
Corrections	74,369,241	74,632,068	3,411,232	5,150,058	10,427,707	59,054,303
Other protection	1,119,787	1,119,787	54,990	174,227	211,950	733,610
Highways and Streets	532,600	550,654	14,286	14,286	24,695	511,672
Sanitation	8,602,774	8,585,720	490,622	733,955	1,700,654	6,151,111
Health and welfare	18,324,229	20,059,654	888,891	1,432,057	384,461	18,243,135
Culture and recreation	4,654,888	4,653,888	248,492	381,837	788,999	3,483,052
Conservation	1,878,977	1,887,343	82,529	96,647	773,372	1,017,324
Urban and economic development	1,519,260	2,207,660	96,736	141,324	282,946	1,783,390
Debt Service						
Interest	12,000	12,000	498	498	-	11,502
<b>Total expenditures</b>	<b>284,873,475</b>	<b>289,434,779</b>	<b>16,550,792</b>	<b>32,347,002</b>	<b>25,115,545</b>	<b>231,972,232</b>
Excess (deficiency) of revenues over (under) expenditures	11,514,870	6,953,752	6,621,771	218,188,251		
<b>Other financing sources (uses):</b>						
Long-term notes issued	-	-	-	-		-
Sale of capital assets	-	-	-	-		-
Transfers in	-	-	-	-		-
Transfers out	(12,380,140)	(12,546,140)	(832,427)	(1,617,889)		(10,928,252)
<b>Total other financing sources (uses)</b>	<b>(12,380,140)</b>	<b>(12,546,140)</b>	<b>(832,427)</b>	<b>(1,617,889)</b>		<b>(10,928,252)</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	(5,592,388)		216,570,363		
<b>Unassigned fund balance</b>						
<b>at January 1, 2024</b>	81,324,746	81,324,746		81,324,746		
Prior period adjustments	-	-		-		
Adjusting journal entries	-	-		-		
Unreserved (reserved) fund balance	-	11,763,657		11,763,657		
<b>Unassigned fund balance</b> <b>month ended February 29, 2024</b>	<b>81,324,746</b>	<b>87,496,015</b>		<b>309,658,766</b>		

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

County of Hidalgo, Texas  
 Budget Status by Department  
 General Fund  
 February 29, 2024

	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	496,156	496,156	37,342	59,801	3,827	432,528
93rd District Court	473,706	473,706	35,620	57,242	4,830	411,634
139th District Court	475,206	475,206	37,260	58,957	4,674	411,575
206th District Court	562,423	562,423	38,840	60,758	9,205	492,460
275th District Court	466,413	466,413	35,248	56,580	4,802	405,030
332nd District Court	526,736	526,736	42,284	66,164	3,168	457,404
370th District Court	484,856	484,856	37,301	59,386	1,938	423,532
389th District Court	475,256	475,256	24,359	38,241	8,632	428,382
398th District Court	511,472	511,472	39,879	62,953	8,630	439,889
430th District Court	512,832	552,490	50,723	79,808	26,914	445,768
449th District Court	489,311	489,311	37,212	59,313	5,566	424,432
464th District Court	473,437	473,437	41,240	63,779	2,222	407,435
476th District Court	461,093	461,093	35,007	56,162	4,497	400,435
County Court At Law 1	654,226	654,226	51,427	90,929	5,092	558,205
County Court At Law 2	695,505	695,505	43,354	77,041	4,339	614,125
Probate Court	903,063	903,063	70,030	118,681	1,436	782,946
County Court At Law 4	705,773	705,773	55,272	95,123	906	609,745
County Court At Law 5	686,198	686,198	52,277	90,451	1,832	593,916
County Court At Law 6	660,950	660,950	51,725	89,920	5,870	565,161
County Court At Law 7	689,680	689,680	41,716	74,101	5,712	609,867
County Court At Law 8	688,982	688,982	53,942	93,159	4,408	591,415
County Court At Law 9	617,494	617,494	47,467	81,987	6,912	528,595
County Court At Law 10	619,183	619,183	47,945	82,937	2,386	533,860
Master Court 1	159,477	159,477	13,149	20,057	1,125	138,295
Master Court 2	170,315	170,315	12,805	20,153	818	149,344
Court of Civil Appeals	2,000	2,000	151	151	1,849	(0)
Auxiliary Court	-	-	-	6,717	550	(7,267)
Child Protective Court	119,128	75,628	5,773	9,130	222	66,275
Justice of the Peace	-	-	-	-	-	-
Justice of the Peace 1-1	539,604	539,604	37,030	63,158	2,516	473,930
Justice of the Peace 1-2	550,618	550,618	43,133	73,454	3,526	473,638
Justice of the Peace 2-1	501,244	501,244	39,604	67,620	914	432,710
Justice of the Peace 2-2	523,243	523,243	40,583	69,536	1,885	451,821
Justice of the Peace 3-1	526,382	526,382	39,745	69,009	1,343	456,031
Justice of the Peace 3-2	510,022	510,022	40,765	69,444	1,228	439,350
Justice of the Peace 4-1	560,297	560,297	43,941	75,252	2,757	482,288
Justice of the Peace 4-2	500,713	500,713	38,058	63,699	2,749	434,266
Justice of the Peace 5-1	411,614	411,614	33,575	57,806	4,941	348,867
Indigent Defense	637,197	637,197	49,029	77,821	1,751	557,626
Criminal District Attorney	16,398,180	16,398,180	1,099,978	1,722,255	268,721	14,407,204
District Clerk	4,803,295	4,727,979	315,247	531,077	70,942	4,125,960
Domestic Relations	294,148	294,148	16,576	25,443	1,669	267,035
Budget and Management	9,033,050	9,076,550	219,535	219,535	-	8,857,015
Public Defense	1,451,651	1,451,651	102,794	157,948	17,686	1,276,017
Executive Office	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-
<b>Total Judicial</b>	<b>51,022,129</b>	<b>50,986,470</b>	<b>3,198,943</b>	<b>5,072,737</b>	<b>514,991</b>	<b>45,398,743</b>
Executive						
County Judge	1,992,550	1,992,550	129,072	205,650	36,909	1,749,992
Executive Office	2,260,773	2,260,773	194,199	359,214	34,935	1,866,625
<b>Total Executive</b>	<b>4,253,323</b>	<b>4,253,323</b>	<b>323,271</b>	<b>564,863</b>	<b>71,843</b>	<b>3,616,616</b>
Elections						
Elections Department	4,367,239	4,808,007	219,457	797,445	390,671	3,619,890
<b>Total Elections</b>	<b>4,367,239</b>	<b>4,808,007</b>	<b>219,457</b>	<b>797,445</b>	<b>390,671</b>	<b>3,619,890</b>
Financial Administration						
Appraisal fees	2,500,000	3,258,458	-	814,615	-	2,443,844
County Wide Admin	5,164,499	4,732,441	197,387	203,885	1,219,499	3,309,058
Budget and Management	1,572,037	1,572,037	103,505	183,926	41,815	1,346,296
Executive Office	1,477,468	1,477,468	14,286	17,809	43,253	1,416,406
Tax Assessor-Collector	9,358,429	9,358,429	743,795	1,302,979	331,294	7,724,156
County Treasurer	1,555,469	1,555,469	121,848	213,653	15,567	1,326,248

County of Hidalgo, Texas  
 Budget Status by Department  
 General Fund  
 February 29, 2024

	Original Budget	Adjusted Budget	Current Expenditures	Year-to-Date Expenditures	Encumbrances	Balance
Purchasing Agent	2,338,476	2,338,476	168,696	265,316	68,221	2,004,939
County Auditor	4,958,833	5,156,015	452,254	646,849	35,288	4,473,878
County Clerk	5,469,947	5,475,147	347,672	556,770	184,299	4,734,077
Human Resources/Civil Service	1,532,501	1,532,501	112,004	177,024	16,944	1,338,532
IT Department	7,682,423	8,342,560	572,527	762,018	2,090,070	5,490,472
Total Financial Administration	43,610,082	44,799,001	2,833,974	5,144,843	4,046,251	35,607,907
Other						
Commissioner, Precinct 4	22,220	22,220	827	827	6,662	14,731
Executive Office	6,013,615	6,163,615	79,046	5,712,004	1,035,775	(584,163)
Planning Department	1,549,802	1,551,178	101,073	160,155	42,483	1,348,540
Facilities Management Department	12,872,372	13,493,253	621,113	947,177	806,338	11,739,738
Total Other	20,458,009	21,230,266	802,059	6,820,163	1,891,257	12,518,846
Public safety						
Police						
Criminal District Attorney	1,241,430	1,241,430	103,202	306,627	949,744	(14,940)
Budget and Management	70,010	70,010	5,833	5,833	64,167	10
Precinct 1	840,000	840,000	-	-	-	840,000
Precinct 2	840,000	840,000	70,000	70,000	700,000	70,000
Executive Office	107,214	107,214	7,440	11,642	-	95,572
Sheriff	36,181,230	35,681,230	3,050,537	4,420,556	1,578,230	29,682,443
Constables	-	-	-	-	-	-
Constable, Precinct 1	1,476,074	1,476,074	113,766	181,017	39,848	1,255,209
Constable, Precinct 2	1,523,651	1,523,651	119,151	187,839	85,858	1,249,954
Constable, Precinct 3	1,794,813	1,794,813	134,280	212,538	84,636	1,497,639
Constable, Precinct 4	1,811,307	1,811,307	125,856	205,008	45,430	1,560,870
Constable, Precinct 5	668,317	668,317	50,600	85,517	18,116	564,684
Total Police	46,554,046	46,054,046	3,780,665	5,686,577	3,566,029	36,801,440
Fire						
Emergency Services	3,594,891	3,594,891	104,148	135,484	39,718	3,419,690
Total Fire	3,594,891	3,594,891	104,148	135,484	39,718	3,419,690
Corrections						
Sheriff	59,140,346	59,402,988	2,553,667	3,816,214	9,652,610	45,934,165
Adult Probation	125,900	125,900	2,344	3,808	51,300	70,793
Juvenile Probation	15,102,995	15,103,180	855,221	1,330,036	723,798	13,049,346
Juvenile CBG	-	-	-	-	-	-
Total Corrections	74,369,241	74,632,068	3,411,232	5,150,058	10,427,707	59,054,303
Other Protection						
County Judge	954,787	954,787	54,990	172,557	53,300	728,930
Budget and Management	-	-	-	1,670	-	(1,670)
Executive Office	165,000	165,000	-	-	158,650	6,350
430th District Court	-	-	-	-	-	-
Total Other Protection	1,119,787	1,119,787	54,990	174,227	211,950	733,610
Highways and Streets						
Precinct 1	-	-	-	-	-	-
Budget and Management	532,600	550,654	14,286	14,286	24,695	511,672
Total Highways and Streets	532,600	550,654	14,286	14,286	24,695	511,672
Sanitation						
Commissioner, Precinct 1	2,853,175	2,854,175	173,047	242,904	857,335	1,753,936
Commissioner, Precinct 2	634,754	634,754	29,001	44,230	174,769	415,755
Commissioner, Precinct 3	2,807,638	2,807,638	165,491	250,875	394,605	2,162,159
Commissioner, Precinct 4	2,307,207	2,289,153	125,612	192,178	268,322	1,828,653
Executive Office	-	-	(2,528)	3,768	5,623	(9,391)
Total Sanitation	8,602,774	8,585,720	490,622	733,955	1,700,654	6,151,111
Health and Welfare						
Budget and Management	-	-	-	-	-	-
Commissioner, Precinct 4	-	-	-	-	-	-
Executive Office	1,457,200	1,527,200	-	5,000	-	1,522,200
Human Services	7,161,887	8,747,253	226,931	379,688	114,961	8,252,604

County of Hidalgo, Texas  
 Budget Status by Department  
 General Fund  
 February 29, 2024

	Original Budget	Adjusted Budget	Current Expenditures	Year-to-Date Expenditures	Encumbrances	Balance
Health Department	8,965,260	9,045,260	602,854	954,059	246,655	7,844,547
WIC	2,650	2,650	50	50	377	2,223
Child Welfare	155,122	155,122	12,052	19,519	-	135,603
Veterans Services	582,110	582,169	47,003	73,741	22,469	485,959
Total Health and Welfare	18,324,229	20,059,654	888,891	1,432,057	384,461	18,243,135
Culture and Recreation						
Commissioner, Precinct 1	988,312	988,312	60,219	93,116	153,098	742,098
Commissioner, Precinct 2	1,362,857	1,361,857	93,916	147,529	94,911	1,119,417
Commissioner, Precinct 3	865,087	865,087	41,501	67,850	26,967	770,271
Commissioner, Precinct 4	711,494	711,494	49,523	70,009	27,357	614,128
Executive Office	727,138	727,138	3,333	3,333	486,667	237,138
Total Culture and Recreation	4,654,888	4,653,888	248,492	381,837	788,999	3,483,052
Conservation						
Executive Office	1,239,415	1,239,415	55,246	55,283	757,200	426,932
Texas Cooperative Extension	639,562	647,928	27,283	41,364	16,172	590,392
Total Conservation	1,878,977	1,887,343	82,529	96,647	773,372	1,017,324
Urban and Economic Development						
County Judge	360,329	1,048,729	25,597	30,567	259,757	758,404
Commissioner, Precinct 1	139,317	138,317	10,022	15,983	2,814	119,520
Commissioner, Precinct 2	638,817	639,817	27,458	43,357	11,836	584,623
Commissioner, Precinct 4	249,997	249,997	17,195	26,721	8,538	214,738
Executive Office	-	-	-	-	-	-
Urban County	130,800	130,800	16,464	24,696	-	106,104
Total Urban and Economic Development	1,519,260	2,207,660	96,736	141,324	282,946	1,783,390
Debt Service						
Interest	12,000	12,000	498	498	-	11,502
Total Debt Service	12,000	12,000	498	498	-	11,502
Other Financing Uses						
Interfund Transfers	12,380,140	12,546,140	832,427	1,617,889	-	10,928,252
Total Other Financing Uses	12,380,140	12,546,140	832,427	1,617,889	-	10,928,252
<b>Total Expenditures and Other Financing Uses</b>	<b>297,253,615</b>	<b>301,980,919</b>	<b>17,383,219</b>	<b>33,964,890</b>	<b>25,115,545</b>	<b>242,900,483</b>

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