

# ***Hidalgo County, Texas***

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

March 31, 2024



Prepared by the Office of the County Auditor  
Letty Chavez

# Hidalgo County, Texas

Monthly Financial Report  
(Unaudited and Unadjusted)  
March 31, 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 March 31, 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  
March 31, 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)
	March 31, 2024									
<b>ASSETS AND OTHER DEBITS</b>										
<b>Assets:</b>										
Cash	12,030,153	9,050,493	1,020,849	47,551	1,560,476	3,216,216	5,945,723	-	-	32,871,462
Investments	236,000,000	170,000,000	71,800,000	2,360,000	-	8,000,000	2,890,282	-	-	491,050,282
Receivables (net of allowance for uncollectibles)	33,334,705	29,412	11,039	3,814,546	-	1,062	-	-	-	37,190,764
Due from other governments	622,319	9,637,819	10,121,964	-	-	(14,110)	-	-	-	20,367,992
Due from other funds	7,567,784	8,577,767	10,930,647	29,443,970	969	3,816,971	51,319	-	-	60,389,426
Due from component unit	819,399	789,947	-	-	-	-	-	-	-	1,609,347
Inventories	1,061,121	-	-	-	-	-	-	-	-	1,061,121
Prepaid items	-	1,076	-	-	-	-	-	-	-	1,076
Investments - noncurrent	126,544,000	-	-	-	-	-	-	-	-	126,544,000
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	-	-	140,966,677	-	141,447,736
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>418,096,880</b>	<b>198,097,615</b>	<b>93,884,499</b>	<b>35,666,067</b>	<b>4,502,030</b>	<b>15,180,530</b>	<b>15,036,982</b>	<b>1,161,176,000</b>	<b>395,825,000</b>	<b>2,337,465,603</b>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>										
<b>Liabilities:</b>										
Bank overdraft	-	-	-	-	-	-	-	-	-	-
Accounts payable	13,847,743	23,729	377,643	-	1,388	-	3,119,172	-	-	17,369,674
Vouchers payable	-	-	-	-	-	-	-	-	-	-
Compensated Absences-Current	-	-	-	-	486	309	-	-	-	795
Claims and judgments	458	-	-	-	-	5,353,604	552,720	-	-	5,906,782
Retainage payable	95,621	372,509	8,339,716	-	-	-	-	-	-	8,807,846
Arbitrage payable	-	-	-	-	-	-	-	-	-	-
Due to other funds	41,193,002	3,987,733	13,233,320	-	39,748	22,374	1,913,269	-	-	60,389,445
Due to other governments	10,745,382	1,305,080	32,776	-	-	-	-	-	-	12,083,238
Due to others	4,535	-	-	-	-	-	-	-	-	4,535
Due to component unit	486	3,864	-	-	-	-	-	-	-	4,350
Held in escrow	2,808,971	5,767	-	-	-	-	9,092,983	-	-	11,907,722
Unearned revenues	393,375	128,451,414	1,555,172	-	-	-	-	-	-	130,399,962
Unavailable revenues	33,294,389	2,076,421	9,410,660	3,814,546	-	-	-	-	-	48,596,017
Undistributed receipts	(2,886,095)	283,223	-	-	-	-	-	-	-	(2,602,872)
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>99,497,868</b>	<b>136,509,740</b>	<b>32,949,287</b>	<b>3,814,546</b>	<b>3,094,987</b>	<b>5,414,599</b>	<b>14,678,144</b>	<b>-</b>	<b>395,825,000</b>	<b>691,784,171</b>
<b>Equity and other credits:</b>										
Net investment in capital assets	-	-	-	-	1,458,461	(94)	-	1,161,176,000	-	1,162,634,367
Unrestricted	-	-	-	-	(118,320)	9,616,026	358,837	-	-	9,856,543
Nonspendable	1,105,040	-	-	-	-	150,000	-	-	-	1,255,040
Restricted	11,316,804	61,587,875	60,935,212	31,851,521	66,902	-	-	-	-	165,758,314
Assigned	(10,248,280)	-	-	-	-	-	-	-	-	(10,248,280)
Unassigned	316,425,447	-	-	-	-	-	-	-	-	316,425,447
<b>Total equity and other credits</b>	<b>318,599,013</b>	<b>61,587,875</b>	<b>60,935,212</b>	<b>31,851,521</b>	<b>1,407,043</b>	<b>9,765,932</b>	<b>358,837</b>	<b>1,161,176,000</b>	<b>-</b>	<b>1,645,681,432</b>
<b>Total liabilities, equity and other credits</b>	<b>418,096,880</b>	<b>198,097,615</b>	<b>93,884,499</b>	<b>35,666,067</b>	<b>4,502,030</b>	<b>15,180,530</b>	<b>15,036,982</b>	<b>1,161,176,000</b>	<b>395,825,000</b>	<b>2,337,465,603</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 Third Month Ended March 31, 2024

	General	Special Revenue	Capital Projects	Debt Service	Total Governmental Funds
<b>Revenues</b>					
Taxes	252,392,927	-	-	30,886,567	283,279,494
Licenses and permits	464,658	1,598,040	-	-	2,062,698
Intergovernmental revenues	1,406,584	18,943,454	-	-	20,350,038
Charges for services	4,391,614	1,779,179	-	-	6,170,793
Fines & forfeitures	83,821	2,574,386	-	-	2,658,207
Special assessments	189,094	12,304,691	-	-	12,493,785
Interest earnings	2,987,284	10,116,540	28,126	63,679	13,195,629
Miscellaneous	514,906	15,704	-	-	530,609
<b>Total revenues</b>	<b>262,430,888</b>	<b>47,331,993</b>	<b>28,126</b>	<b>30,950,246</b>	<b>340,741,254</b>
<b>Expenditures</b>					
General government					
Judicial	9,020,028	1,034,426	17,213	-	10,071,668
Executive	918,028	-	-	-	918,028
Elections	1,095,778	-	234	-	1,096,012
Financial administration	7,707,562	92,903	-	-	7,800,465
Other	8,047,526	-	398,353	-	8,445,879
Public safety					
Police	9,029,273	1,388,270	301,808	-	10,719,351
Fire	338,641	-	-	-	338,641
Corrections	10,032,668	3,341,778	-	-	13,374,446
Other protection	244,327	-	-	-	244,327
Highways and streets	64,752	4,380,850	651,456	-	5,097,058
Sanitation	1,337,285	-	-	-	1,337,285
Drainage	-	-	-	-	-
Health and welfare	2,432,128	30,508,946	10,747	-	32,951,821
Culture and recreation	783,239	47,649	13,797	-	844,685
Conservation	180,169	-	-	-	180,169
Urban and economic development	235,742	1,433	-	-	237,175
Debt service					
Principal	-	-	-	-	-
Interest and fiscal agent fees	901	-	-	8,570,657	8,571,557
Issuance costs	-	-	-	-	-
Advance refunding escrow	-	-	-	-	-
Intergovernmental expenditures	-	-	-	-	-
<b>Total expenditures</b>	<b>51,468,046</b>	<b>40,796,256</b>	<b>1,393,609</b>	<b>8,570,657</b>	<b>102,228,567</b>
Excess (deficiency) of revenues over (under) expenditures	210,962,842	6,535,738	(1,365,483)	22,379,589	238,512,686
<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	-	2,626,363	12,334	-	2,638,697
Transfers out	(2,453,080)	(174,736)	(10,881)	-	(2,638,697)
Payment to refunded bond escrow agent	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(2,453,080)</b>	<b>2,459,499</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	208,509,762	8,995,237	(1,364,029)	22,379,589	238,520,558
<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	-	(1,077,641)	-	-	(1,077,641)
<b>Fund balance ended March 31, 2024</b>	<b>318,599,013</b>	<b>61,587,875</b>	<b>60,935,212</b>	<b>31,851,521</b>	<b>472,973,620</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  
March 31, 2024

Fund	Beginning Balance March 1, 2024	Receipts	Disbursements	Ending Balance March 31, 2024
<b>General Fund</b>				
1100 General Fund	18,145,020	33,706,943	39,821,810	12,030,153
<b>Total General Fund</b>	<b>18,145,020</b>	<b>33,706,943</b>	<b>39,821,810</b>	<b>12,030,153</b>
<b>Special Revenue Funds</b>				
1200 Road & Bridge County Wide	1,709,647	678,998	1,733,594	655,051
1220 LEOSE	63,332	56,748	-	120,080
1222 District Attorney Bad Check Processing	82,829	1,888	-	84,717
1223 District Attorney Investigations H.B. 65	33,718	49,270	30,845	52,143
1224 Drug Abuse Prevention and Rehabilitation	46,773	647	-	47,420
1225 Pretrial Intervention Prgm Fund	53,268	27	31,043	22,253
1226 Sheriff Investigations	1,984	2	-	1,986
1227 Sheriff Investigations H.B. 65	59,796	2,726	760	61,762
1228 Sheriff Equitable Sharing - Treasury Funds	544,269	22,264	3,325	563,208
1229 Sheriff Equitable Sharing - Justice Funds	297,518	6,048	6,402	297,164
1230 Constable Pct. 3 Investigations H.B. 65	43,335	53	-	43,388
1231 Constable Pct. 4 Investigations H.B. 65	268,917	301	22,435	246,783
1233 Constable Pct. 1 Investigations H.B. 65	56,425	69	-	56,494
1234 County Child Abuse Prevention	71,172	87	-	71,259
1235 District Clerk Records Management & Preservation	20,584	-	61,660	(41,076)
1237 County Clerk Records Management & Preservation	665,190	707	85,413	580,484
1238 County Records Management & Preservation	35,719	44	-	35,763
1239 Court Reporter Service	116,798	122	16,620	100,300
1240 Juvenile Delinquency Prevention	5,367	7	-	5,374
1241 Courthouse Security	40,360	1	39,419	942
1242 Justice Court Technology	112,718	132	4,703	108,147
1243 Contributions	31,697	28	8,675	23,050
1245 Justice Court Building Security	182,594	223	-	182,817
1246 Tax Assessor-Collector Special Vehicle Inventory	1,370,839	33,061	2,452	1,401,448
1247 Law Library	92,279	1,105	64,161	29,223
1250 Supplemental Court Guardianship	204,078	249	-	204,327
1251 HIDTA Chapter 59	207,173	208	37,697	169,684
1252 HIDTA US Treasury	66,011	80	-	66,091
1253 HIDTA Other States	101,487	124	-	101,611
1255 County & District Court Technology	173,835	212	-	174,047
1256 DA US Department of Justice	574,764	17,668	8,160	584,271
1257 Constable Pct.3 Treasury	76	0	-	76
1258 Local Provider Participation	2,678,931	491,968	-	3,170,900
1259 Constable Pct.4 Federal Sharing - Treasury	3,162	4	-	3,166
1260 Constable Pct.2 Chapter 59	6,116	7	-	6,123
1261 Constable Pct.3 Federal Sharing - DOJ	14,811	18	-	14,829
1263 Constable Pct.4 Federal Sharing - DOJ	2,327	3	-	2,330
1265 Constable Pct.1 Federal Sharing - USDOJ	20,997	26	-	21,022
1280 Designated Purpose Grants - Level 0	1,297	2	-	1,299
1281 Designated Purpose Grants - Level 1	(291,075)	137,909	163,773	(316,939)
1282 Designated Purpose Grants - Level 2	(79,903)	49,458	15,256	(45,702)
1283 Designated Purpose Grants - Level 3	(3,095)	126	4,820	(7,789)
1284 Designated Purpose Grants - Level 4	211,219	465,317	380,918	295,619
1285 Designated Purpose Grants - Level 5	(48,409)	85,637	124,983	(87,755)
1286 Designated Purpose Grants - Level 6	(1,937,401)	32,382	45,138	(1,950,158)
1287 Designated Purpose Grants - Level 7	185,514	226	-	185,741
1289 Designated Purpose Grants - Level 9	(378,724)	119,892	143,110	(401,941)
1290 American Rescue Plan	(1,208,894)	240	952,085	(2,160,739)
1291 HIDTA Grants	(856,959)	433,335	70,868	(494,492)
1292 WIC Grants	(2,771,745)	1,100,946	870,393	(2,541,192)
1293 Health Department Grants	(118,602)	307,523	473,540	(284,620)
1294 Juvenile Probation Department Grants	2,163,531	86,633	428,871	1,821,293
1295 Post Adjudication Juvenile Boot Camp	174,602	182	25,495	149,288
1296 Juvenile Probation Title IV-E	741,743	900	3,915	738,728
1297 Adult Probation Grants	4,042,143	2,766,899	1,927,845	4,881,197
<b>Total Special Revenue Funds</b>	<b>9,886,138</b>	<b>6,952,728</b>	<b>7,788,373</b>	<b>9,050,493</b>
<b>Capital Projects Funds</b>				
1301 Capital Outlay	(4,187,873)	-	98,980	(4,286,853)
1303 Sale of Capital Assets	2,108,980	390	-	2,109,370
1312 Border Colonia Access Program Round III	-	-	-	-
1315 Texas Department of Transportation Projects	(12,351,194)	156,960	920,384	(13,114,618)
1342 Certificates of Obligation, Series 2010A&B	39,959	7	-	39,967
1345 Certificates of Obligation, Series 2014	145,580	27	-	145,606

County of Hidalgo, Texas  
Schedule of Cash Receipts and Disbursements  
March 31, 2024

Fund	Beginning Balance March 1, 2024	Receipts	Disbursements	Ending Balance March 31, 2024
1347 Certificates of Obligation, Series 2015A	34,739	6	-	34,745
1350 Certificates of Obligation, Series 2016	594,984	110	-	595,094
1351 Certificates of Obligation, Series 2017	1,418,478	451	3,327	1,415,602
1352 Certificates of Obligation, Series 2018A	3,182,195	589	-	3,182,783
1353 Certificates of Obligation, Series 2018B	2,175,531	403	-	2,175,934
1355 Certificates of Obligation, Series 2019A	4,692,514	1,203	139,195	4,554,522
1357 Certificates of Obligation, Series 2020	3,361,130	653	103,417	3,258,366
1358 Certificates of Obligation, Series 2021	(165,241)	1,000,000	934,869	(100,110)
1359 Certificates of Obligation Series 2023	1,037,999	187	27,745	1,010,441
<b>Total Capital Projects Funds</b>	<b>2,087,782</b>	<b>1,160,985</b>	<b>2,227,918</b>	<b>1,020,849</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	131,989	153	100,000	32,141
1446 Refunding Bonds, Series 2014C	253,817	257	200,000	54,074
1447 Certificates of Obligation, Series 2015A	111,999	296	50,000	62,295
1448 Refunding Bonds, Series 2015B	218,460	184	180,000	38,643
1449 Refunding Bonds, Series 2015C	100,378	240	50,000	50,618
1450 Certificates of Obligation, Series 2016	232,040	201	190,000	42,241
1451 Certificates of Obligation, Series 2017	219,575	141	190,000	29,716
1452 Certificates of Obligation, Series 2018A	499,382	283	440,000	59,665
1453 Certificates of Obligation, Series 2018B	211,280	149	180,000	31,429
1454 Refunding Bonds, Series 2018C	104,253	116	80,000	24,368
1455 Certificates of Obligation, Series 2019A	174,377	116	150,000	24,493
1456 Refunding Bonds, Series 2019A	239,245	187	200,000	39,433
1457 Certificates of Obligation, Series 2020A	200,578	241	150,000	50,820
1458 Certificates of Obligation, Series 2021	242,091	201	200,000	42,292
1459 Certificates of Obligation, Series 2023	(534,678)	-	-	(534,678)
<b>Total Debt Service Funds</b>	<b>2,404,785</b>	<b>2,766</b>	<b>2,360,000</b>	<b>47,551</b>
<b>Enterprise Funds</b>				
2101 Sanitary Landfill	536,600	-	-	536,600
2102 Jail Commissary	728,026	352,962	57,112	1,023,876
<b>Total Enterprise Funds</b>	<b>1,264,626</b>	<b>352,962</b>	<b>57,112</b>	<b>1,560,476</b>
<b>Internal Service Funds</b>				
2201 Health Benefits Self-Insurance	(632,340)	6,992,997	3,824,053	2,536,604
2202 Workers' Compensation Self-Insurance	754,596	60,244	135,228	679,612
<b>Total Internal Service Funds</b>	<b>122,255</b>	<b>7,053,241</b>	<b>3,959,280</b>	<b>3,216,216</b>
<b>Private-Purpose Trust Funds</b>				
3301 Unclaimed Money	735,795	2,981	-	738,776
3302 County Clerk Unclaimed Money	171,551	695	-	172,246
3304 Bail Bond Sureties	53,405	216	-	53,621
<b>Total Private-Purpose Trust Funds</b>	<b>960,750</b>	<b>3,892</b>	<b>-</b>	<b>964,642</b>
<b>Agency Funds</b>				
3401 Clearing Fund	8,050,882	8,961,616	12,040,779	4,971,719
3402 Payroll Fund	6,640	9,366,418	9,363,922	9,136
3403 Insurance Fund	224	1	-	225
<b>Total Agency Funds</b>	<b>8,057,747</b>	<b>18,328,034</b>	<b>21,404,701</b>	<b>4,981,080</b>
<b>Grand Total for Primary Government</b>	<b>42,929,104</b>	<b>67,561,552</b>	<b>77,619,194</b>	<b>32,871,462</b>

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

County of Hidalgo, Texas  
Schedule of Interfund Transfers  
March 31, 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	Capital Outlay	Capital Grants	TXDOT Projects	Debt Service	Jail Commissary	CSA	
<b>Transfer out:</b>																		
General Fund	2,233,193	-	-	-	-	-	-	-	157,573	62,315	-	-	-	-	-	-	-	2,453,080
<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	-	-	-	-	-	-	-	-	10,328	-	162,955	-	-	-	-	-	-	173,283
<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>2,233,193</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>167,900</b>	<b>62,315</b>	<b>162,955</b>	<b>-</b>	<b>-</b>	<b>12,334</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,638,697</b>

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

County of Hidalgo, Texas  
Schedule of Long-Term Debt Outstanding  
March 31, 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 Third Month Ended March 31, 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	296,389,819	262,430,888	297,253,615	303,852,169	53,921,126
	<b>Total General Fund</b>	<b>296,388,345</b>	<b>296,389,819</b>	<b>262,430,888</b>	<b>297,253,615</b>	<b>303,852,169</b>	<b>53,921,126</b>
<b>Special Revenue Funds</b>							
1200	Road & Bridge County Wide	20,917,168	20,917,168	6,476,486	25,057,813	26,322,420	4,076,069
1220	LEOSE	-	47,971	107,175	9,148	60,238	200
1222	District Attorney Bad Check Processing	-	-	4,068	-	14,100	556
1223	District Attorney Investigations H.B. 65	-	-	67,807	-	526,270	74,832
1224	Drug Abuse Prevention and Rehabilitation	-	-	759	-	-	-
1225	Pretrial Intervention Prgm Fund	310,000	310,000	101,973	-	250,000	78,747
1226	Sheriff Investigations	-	-	7	-	-	-
1227	Sheriff Investigations H.B. 65	-	-	3,299	-	49,186	760
1228	Sheriff Federal Sharing - U.S. Treasury	-	-	211,222	-	29,100	3,325
1229	Sheriff Federal Sharing - U.S. Dept of Justice	-	-	10,640	-	374,675	12,804
1230	Constable Pct. 3 Investigations H.B. 65	-	-	156	-	52,463	-
1231	Constable Pct. 4 Investigations H.B. 65	-	-	943	-	84,841	22,435
1233	Constable Pct. 1 Investigations H.B. 65	-	-	204	-	67,286	-
1234	County Child Abuse Prevention	2,000	2,000	1,545	-	-	-
1235	District Clerk Records Management & Preservation	265,000	265,000	73,906	-	375,204	61,660
1237	County Clerk Records Management & Preservation	1,220,000	1,220,000	316,787	94,533	963,728	73,647
1238	County Records Management & Preservation	-	-	129	-	-	-
1239	Court Reporter Service	300,000	300,000	85,651	-	401,000	35,970
1240	Juvenile Delinquency Prevention	-	-	19	-	-	-
1241	Courthouse Security	510,000	510,000	123,832	522,409	523,209	117,128
1242	Justice Court Technology	100,000	100,000	41,966	-	148,503	29,481
1243	Contributions	84,000	84,000	42,085	111,305	187,092	20,623
1245	Justice Court Building Security	4,000	4,000	2,280	-	-	-
1246	Tax Assessor-Collector Special Vehicle Inventory	-	-	90,052	27,153	533,508	6,294
1247	Law Library	417,000	417,000	119,980	558,499	563,174	89,869
1250	Supplemental Court Guardianship	25,000	25,000	6,612	-	-	-
1251	HIDTA Chapter 59	-	-	823	-	497,859	117,960
1252	HIDTA US Treasury	-	-	238	-	-	18,903
1253	HIDTA Other States	-	-	366	-	-	-
1254	HIDTA US Justice	-	-	-	-	-	-
1255	Co & District Court Technology	12,000	12,000	4,526	-	-	-
1256	DA US Department of Justice	-	-	19,253	-	273,140	11,734
1257	Constable Pct.3 Treasury	-	-	0	-	-	-
1258	Local Provider Participation Fund	-	9,231,582	12,371,252	-	25,740,161	25,740,161
1259	Constable Pct.4 Federal Sharing - Treasury	-	-	11	-	-	-
1260	Constable Pct.2 Chapter 59	-	-	22	-	-	-
1261	Constable Pct.3 Federal Sharing - DOJ	-	-	53	-	-	-
1263	Constable Pct.4 Federal Sharing - DOJ	-	-	8	-	-	-
1265	Constable Pct.1 Federal Sharing - USDOJ	-	-	76	-	-	-
1280	Designated Purpose Grants - Level 0	-	-	5	-	-	-
1281	Designated Purpose Grants - Level 1	3,319,932	3,319,932	393,849	3,064,015	3,064,015	399,195
1282	Designated Purpose Grants - Level 2	267,228	267,228	39,047	267,228	267,228	39,047
1283	Designated Purpose Grants - Level 3	215,032	215,032	19,249	155,639	155,639	19,249
1284	Designated Purpose Grants - Level 4	2,969,058	4,666,678	638,652	2,969,058	4,666,678	775,869
1285	Designated Purpose Grants - Level 5	1,613,996	1,613,996	308,486	1,159,275	1,159,275	302,622
1286	Designated Purpose Grants - Level 6	2,933,461	2,938,222	60,482	2,933,461	2,938,222	104,278
1287	Designated Purpose Grants - Level 7	162,627	162,627	3,942	162,627	162,627	-
1289	Designated Purpose Grants - Level 9	2,080,961	2,080,961	362,444	1,127,542	1,743,566	362,444
1290	AMERICAN RESCUE PLAN	125,552,382	125,552,382	17,701,756	125,552,382	125,552,382	1,114,941
1291	HIDTA Grants	390,779	398,415	171,111	390,779	398,415	162,559
1292	WIC Grants	8,582,704	8,875,724	2,248,799	8,582,704	8,875,724	2,316,248
1293	Health Department Grants	13,043,683	13,943,364	1,678,085	12,700,713	14,050,394	1,663,526
1294	Juvenile Probation Department Grants	4,398,329	4,398,329	378,344	4,398,329	4,398,329	751,148
1295	Post Adjudication Juvenile Boot Camp	344,250	344,250	28,151	344,250	344,250	25,495
1296	Juvenile Probation Title IV-E	412,400	412,400	17,301	446,825	446,825	10,268
1297	Adult Probation Grants	14,900,481	14,743,905	5,630,313	14,900,481	14,743,905	2,330,947
	<b>Total Special Revenue Funds</b>	<b>205,353,471</b>	<b>217,379,167</b>	<b>49,966,228</b>	<b>205,536,169</b>	<b>241,004,632</b>	<b>40,970,992</b>
<b>Capital Projects Funds</b>							
1301	Capital Outlay	2,081,001	2,247,001	-	1,902,249	2,068,249	105,044
1302	Tax Notes, Series 2007	-	-	-	-	-	-
1303	Sale of Capital Assets	-	-	1,659	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	29,873,589	16,880	20,754,404	20,763,114	203,793
1342	Certificates of Obligation, Series 2010A&B	-	-	32	-	-	-
1345	Certificates of Obligation, Series 2014	-	-	115	141,283	141,283	-
1347	Certificates of Obligation, Series 2015A	-	-	27	33,126	33,126	-

County of Hidalgo, Texas  
Summary of Revenues and Expenditures - Budget to Actual  
By Fund  
For the Third Month Ended March 31, 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	-	-	470	347,263	347,263	-
1351	Certificates of Obligation, Series 2017	-	-	1,074	147,875	147,875	3,327
1352	Certificates of Obligation, Series 2018A	-	-	2,515	518,995	518,995	-
1353	Certificates of Obligation, Series 2018B	-	-	1,719	3,262,385	3,262,385	-
1355	Certificates of Obligation, Series 2019A	-	-	3,595	2,029,433	2,029,433	139,195
1357	Certificates of Obligation, Series 2020	-	-	2,625	6,852,769	6,852,769	10,471
1358	Certificates of Obligation, Series 2021	-	-	-	15,649,949	15,649,949	876,358
1359	Certificates of Obligation, Series 2023	-	-	9,748	38,883,925	38,883,925	66,303
<b>Total Capital Projects Funds</b>		<b>31,945,880</b>	<b>32,120,590</b>	<b>40,460</b>	<b>92,433,500</b>	<b>92,608,210</b>	<b>1,404,490</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	1,243,730	1,366,844	1,366,844	305,547
1446	Refunding Bonds, Series 2014C	3,009,062	3,009,062	2,781,742	3,085,250	3,085,250	209,750
1447	Certificates of Obligation, Series 2015A	1,123,773	1,123,773	1,042,545	1,137,744	1,137,744	275,997
1448	Refunding Bonds, Series 2015B	2,866,702	2,866,702	2,667,801	2,910,250	2,910,250	314,750
1449	Refunding Bonds, Taxable Series 2015C	1,163,773	1,163,773	1,058,065	1,173,943	1,173,943	19,096
1450	Certificates of Obligation, Series 2016	2,470,265	2,470,265	2,335,625	2,556,150	2,556,150	552,700
1451	Certificates of Obligation, Series 2017	2,197,367	2,197,367	2,036,506	2,242,050	2,242,050	533,150
1452	Certificates of Obligation, Series 2018A	5,719,335	5,719,335	4,330,748	5,800,450	5,800,450	2,724,850
1453	Certificates of Obligation, Series 2018B	1,980,648	1,980,648	1,837,242	2,026,550	2,026,550	520,400
1454	Refunding Bonds, Taxable Series 2018C	892,874	892,874	860,781	921,456	921,456	460,353
1455	Certificates of Obligation, Series 2019A	1,869,289	1,869,289	1,735,828	1,904,450	1,904,450	504,350
1456	Refunding Bonds, Taxable Series 2019A	2,840,523	2,840,523	2,630,602	2,895,500	2,895,500	402,375
1457	Certificates of Obligation, Series 2020	1,757,929	1,757,929	1,684,453	1,834,400	1,834,400	551,825
1458	Certificates of Obligation, Series 2021	2,140,367	2,140,367	2,060,996	2,252,200	2,252,200	498,225
1459	Certificates of Obligation, Series 2023	2,817,702	2,817,702	2,643,582	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>30,950,246</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	-	352,962	356,093	850,926	854,426	163,165
<b>Total Enterprise Funds</b>		<b>-</b>	<b>352,962</b>	<b>358,175</b>	<b>850,926</b>	<b>854,426</b>	<b>163,165</b>
<b>Internal Service Funds</b>							
2201	Health Benefits Self-Insurance	-	-	10,694,735	35,990,390	36,003,009	8,859,139
2202	Workers' Compensation Self-Insurance	-	-	57,550	2,228,799	2,229,507	538,277
<b>Total Internal Service Funds</b>		<b>-</b>	<b>-</b>	<b>10,752,285</b>	<b>38,219,189</b>	<b>38,232,516</b>	<b>9,397,416</b>
<b>Private-Purpose Trust Funds</b>							
3301	Unclaimed Money Fund	-	-	7,983	-	-	-
3302	County Clerk Unclaimed Money Fund	-	-	1,861	-	-	-
3304	Bail Bond Sureties	-	-	579	-	-	-
<b>Total Private-Purpose Trust Funds</b>		<b>-</b>	<b>-</b>	<b>10,423</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Total for Primary Government</b>		<b>567,881,797</b>	<b>580,436,638</b>	<b>354,508,707</b>	<b>668,159,094</b>	<b>710,417,647</b>	<b>114,427,846</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  
March 31, 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	8,669,316	252,392,927		10,550,298
Licenses and permits	1,775,000	1,775,000	214,974	464,658		1,310,342
Intergovernmental revenues	11,051,000	11,052,474	574,395	1,406,584		9,645,890
Charges for services	17,464,120	17,464,120	1,519,612	4,391,614		13,072,506
Fines & forfeitures	250,000	250,000	23,174	83,821		166,179
Special assessments	160,000	160,000	36,548	189,094		(29,094)
Interest earnings	2,140,000	2,140,000	469,196	2,987,284		(847,284)
Miscellaneous	605,000	605,000	388,421	514,906		90,094
<b>Total revenues</b>	<b>296,388,345</b>	<b>296,389,819</b>	<b>11,895,635</b>	<b>262,430,888</b>		<b>33,958,931</b>
<b>Expenditures</b>						
General government						
Judicial	51,022,129	50,986,470	3,947,292	9,020,028	491,365	41,475,077
Executive	4,253,323	4,268,323	353,165	918,028	60,479	3,289,815
Elections	4,367,239	5,107,160	298,332	1,095,778	507,607	3,503,775
Financial administration	43,610,082	44,958,001	2,562,719	7,707,562	3,974,044	33,276,395
Other	20,458,009	22,439,051	1,227,363	8,047,526	2,302,746	12,088,779
Public safety						
Police	46,554,046	46,061,871	3,342,696	9,029,273	3,605,810	33,426,788
Fire	3,594,891	3,594,891	203,157	338,641	32,974	3,223,276
Corrections	74,369,241	74,629,151	4,882,610	10,032,668	9,488,486	55,107,997
Other protection	1,119,787	1,119,787	70,100	244,327	200,798	674,662
Highways and Streets	532,600	550,654	50,465	64,752	0	485,902
Sanitation	8,602,774	8,585,720	603,330	1,337,285	1,470,139	5,778,296
Health and welfare	18,324,229	20,244,058	1,000,071	2,432,128	352,658	17,459,272
Culture and recreation	4,654,888	4,653,888	401,402	783,239	657,828	3,212,822
Conservation	1,878,977	1,887,343	83,522	180,169	719,040	988,135
Urban and economic development	1,519,260	2,207,660	94,418	235,742	429,346	1,542,572
Debt Service						
Interest	12,000	12,000	403	901	-	11,099
<b>Total expenditures</b>	<b>284,873,475</b>	<b>291,306,029</b>	<b>19,121,044</b>	<b>51,468,046</b>	<b>24,293,320</b>	<b>215,544,663</b>
Excess (deficiency) of revenues over (under) expenditures	11,514,870	5,083,790	(7,225,409)	210,962,842		
<b>Other financing sources (uses):</b>						
Long-term notes issued	-	-	-	-		-
Sale of capital assets	-	-	-	-		-
Transfers in	-	-	-	-		-
Transfers out	(12,380,140)	(12,546,140)	(835,192)	(2,453,080)		(10,093,060)
<b>Total other financing sources (uses)</b>	<b>(12,380,140)</b>	<b>(12,546,140)</b>	<b>(835,192)</b>	<b>(2,453,080)</b>		<b>(10,093,060)</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	(7,462,350)		208,509,762		
<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	-	26,590,940		26,590,940		
<b>Unassigned fund balance</b> <b>month ended March 31, 2024</b>	<b>81,324,746</b>	<b>100,453,336</b>		<b>316,425,447</b>		

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

County of Hidalgo, Texas  
 Budget Status by Department  
 General Fund  
 March 31, 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	97,143	9,769	389,244
93rd District Court	473,706	473,706	36,020	93,262	4,753	375,691
139th District Court	475,206	475,206	36,373	95,331	5,008	374,867
206th District Court	562,423	562,423	38,939	99,697	7,440	455,285
275th District Court	466,413	466,413	35,228	91,808	4,585	370,019
332nd District Court	526,736	526,736	39,956	106,119	3,492	417,125
370th District Court	484,856	484,856	37,397	96,783	2,320	385,753
389th District Court	475,256	475,256	27,262	65,503	7,832	401,921
398th District Court	511,472	511,472	38,512	101,465	11,442	398,565
430th District Court	512,832	552,490	46,173	125,981	18,830	407,679
449th District Court	489,311	489,311	37,225	96,538	5,006	387,767
464th District Court	473,437	473,437	33,926	97,705	2,197	373,535
476th District Court	461,093	461,093	26,428	82,589	4,466	374,037
County Court At Law 1	654,226	654,226	51,338	142,266	7,971	503,989
County Court At Law 2	695,505	695,505	43,353	120,395	6,556	568,554
Probate Court	903,063	903,063	70,530	189,210	3,264	710,588
County Court At Law 4	705,773	705,773	54,957	150,079	5,389	550,305
County Court At Law 5	686,198	686,198	56,273	146,724	1,629	537,845
County Court At Law 6	660,950	660,950	52,952	142,872	4,066	514,013
County Court At Law 7	689,680	689,680	41,712	115,813	5,686	568,181
County Court At Law 8	688,982	688,982	54,476	147,635	3,835	537,512
County Court At Law 9	617,494	617,494	48,291	130,278	10,058	477,158
County Court At Law 10	619,183	619,183	47,945	130,882	5,303	482,999
Master Court 1	159,477	159,477	12,226	32,283	793	126,401
Master Court 2	170,315	170,315	12,840	32,993	756	136,566
Court of Civil Appeals	2,000	2,000	152	303	1,697	(0)
Auxiliary Court	-	-	-	6,717	550	(7,267)
Child Protective Court	119,128	75,628	5,773	14,904	202	60,522
Justice of the Peace	-	-	-	-	-	-
Justice of the Peace 1-1	539,604	539,604	37,066	100,224	2,446	436,934
Justice of the Peace 1-2	550,618	550,618	44,607	118,061	1,800	430,757
Justice of the Peace 2-1	501,244	501,244	35,518	103,139	543	397,562
Justice of the Peace 2-2	523,243	523,243	42,701	112,237	645	410,361
Justice of the Peace 3-1	526,382	526,382	36,082	105,091	4,145	417,146
Justice of the Peace 3-2	510,022	510,022	40,296	109,740	826	399,455
Justice of the Peace 4-1	560,297	560,297	43,859	119,111	4,134	437,052
Justice of the Peace 4-2	500,713	500,713	36,299	99,998	2,703	398,012
Justice of the Peace 5-1	411,614	411,614	32,591	90,397	4,602	316,614
Indigent Defense	637,197	637,197	49,112	126,933	1,575	508,689
Criminal District Attorney	16,398,180	16,398,180	1,188,898	2,911,153	242,894	13,244,134
District Clerk	4,803,295	4,727,979	316,393	847,470	56,096	3,824,413
Domestic Relations	294,148	294,148	16,161	41,604	1,560	250,984
Budget and Management	9,033,050	9,076,550	900,323	1,119,858	-	7,956,692
Public Defense	1,451,651	1,451,651	103,784	261,732	22,499	1,167,420
Executive Office	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-
<b>Total Judicial</b>	<b>51,022,129</b>	<b>50,986,470</b>	<b>3,947,292</b>	<b>9,020,028</b>	<b>491,365</b>	<b>41,475,077</b>
Executive						
County Judge	1,992,550	2,007,550	133,615	339,265	36,888	1,631,397
Executive Office	2,260,773	2,260,773	219,550	578,764	23,591	1,658,418
<b>Total Executive</b>	<b>4,253,323</b>	<b>4,268,323</b>	<b>353,165</b>	<b>918,028</b>	<b>60,479</b>	<b>3,289,815</b>
Elections						
Elections Department	4,367,239	5,107,160	298,332	1,095,778	507,607	3,503,775
<b>Total Elections</b>	<b>4,367,239</b>	<b>5,107,160</b>	<b>298,332</b>	<b>1,095,778</b>	<b>507,607</b>	<b>3,503,775</b>
Financial Administration						
Appraisal fees	2,500,000	3,258,458	-	814,615	-	2,443,844
County Wide Admin	5,164,499	(8,474,788)	123,873	327,757	1,152,574	(9,955,119)
Budget and Management	1,572,037	1,572,037	140,939	324,865	19,466	1,227,706
Executive Office	1,477,468	14,477,468	31,497	49,305	37,823	14,390,339
Tax Assessor-Collector	9,358,429	9,358,429	665,140	1,968,118	316,182	7,074,128
County Treasurer	1,555,469	1,555,469	111,665	325,318	14,228	1,215,923

County of Hidalgo, Texas  
Budget Status by Department  
General Fund  
March 31, 2024

	Original Budget	Adjusted Budget	Current Expenditures	Year-to-Date Expenditures	Encumbrances	Balance
Purchasing Agent	2,338,476	2,338,476	171,584	436,900	57,868	1,843,708
County Auditor	4,958,833	5,156,015	365,112	1,011,961	30,406	4,113,648
County Clerk	5,469,947	5,475,147	363,264	920,034	208,444	4,346,670
Human Resources/Civil Service	1,532,501	1,532,501	304,163	481,187	11,742	1,039,572
IT Department	7,682,423	8,708,789	285,483	1,047,501	2,125,311	5,535,977
Total Financial Administration	43,610,082	44,958,001	2,562,719	7,707,562	3,974,044	33,276,395
Other						
Commissioner, Precinct 4	22,220	22,220	1,435	2,262	1,912	18,046
Executive Office	6,013,615	7,245,701	231,034	5,943,038	1,120,651	182,012
Planning Department	1,549,802	1,551,178	108,672	268,827	42,020	1,240,332
Facilities Management Department	12,872,372	13,619,952	886,222	1,833,399	1,138,163	10,648,390
Total Other	20,458,009	22,439,051	1,227,363	8,047,526	2,302,746	12,088,779
Public safety						
Police						
Criminal District Attorney	1,241,430	1,241,430	127,963	434,590	721,445	85,395
Budget and Management	70,010	70,010	5,833	11,667	58,333	10
Precinct 1	840,000	840,000	-	-	-	840,000
Precinct 2	840,000	840,000	70,000	140,000	630,000	70,000
Executive Office	107,214	107,214	7,440	19,082	-	88,132
Sheriff	36,181,230	35,681,230	2,529,253	6,949,809	1,946,734	26,784,687
Constables	-	-	-	-	-	-
Constable, Precinct 1	1,476,074	1,476,074	118,737	299,754	34,302	1,142,018
Constable, Precinct 2	1,523,651	1,523,651	137,188	325,026	67,033	1,131,591
Constable, Precinct 3	1,794,813	1,794,813	158,547	371,084	69,690	1,354,039
Constable, Precinct 4	1,811,307	1,811,307	137,801	342,809	41,682	1,426,816
Constable, Precinct 5	668,317	676,142	49,934	135,451	36,590	504,101
Total Police	46,554,046	46,061,871	3,342,696	9,029,273	3,605,810	33,426,788
Fire						
Emergency Services	3,594,891	3,594,891	203,157	338,641	32,974	3,223,276
Total Fire	3,594,891	3,594,891	203,157	338,641	32,974	3,223,276
Corrections						
Sheriff	59,140,346	59,398,783	3,838,537	7,654,751	8,855,406	42,888,626
Adult Probation	125,900	125,900	10,189	13,996	46,172	65,731
Juvenile Probation	15,102,995	15,104,469	1,033,885	2,363,921	586,908	12,153,640
Juvenile CBG	-	-	-	-	-	-
Total Corrections	74,369,241	74,629,151	4,882,610	10,032,668	9,488,486	55,107,997
Other Protection						
County Judge	954,787	954,787	55,753	228,310	54,748	671,730
Budget and Management	-	-	-	1,670	-	(1,670)
Executive Office	165,000	165,000	14,347	14,347	146,050	4,603
430th District Court	-	-	-	-	-	-
Total Other Protection	1,119,787	1,119,787	70,100	244,327	200,798	674,662
Highways and Streets						
Precinct 1	-	-	-	-	-	-
Budget and Management	532,600	550,654	50,465	64,752	0	485,902
Total Highways and Streets	532,600	550,654	50,465	64,752	0	485,902
Sanitation						
Commissioner, Precinct 1	2,853,175	2,854,175	198,817	441,721	722,731	1,689,723
Commissioner, Precinct 2	634,754	634,754	52,774	97,005	151,648	386,101
Commissioner, Precinct 3	2,807,638	2,807,638	144,223	395,098	403,208	2,009,332
Commissioner, Precinct 4	2,307,207	2,289,153	207,516	399,694	186,928	1,702,531
Executive Office	-	-	-	3,768	5,623	(9,391)
Total Sanitation	8,602,774	8,585,720	603,330	1,337,285	1,470,139	5,778,296
Health and Welfare						
Budget and Management	-	-	-	-	-	-
Commissioner, Precinct 4	-	-	-	-	-	-
Executive Office	1,457,200	1,711,604	1,177	6,177	-	1,705,427
Human Services	7,161,887	8,747,253	281,757	661,445	133,199	7,952,609

County of Hidalgo, Texas  
 Budget Status by Department  
 General Fund  
 March 31, 2024

	Original Budget	Adjusted Budget	Current Expenditures	Year-to-Date Expenditures	Encumbrances	Balance
Health Department	8,965,260	9,045,260	657,738	1,611,796	200,516	7,232,948
WIC	2,650	2,650	-	50	377	2,223
Child Welfare	155,122	155,122	12,152	31,672	-	123,450
Veterans Services	582,110	582,169	47,247	120,988	18,567	442,614
Total Health and Welfare	18,324,229	20,244,058	1,000,071	2,432,128	352,658	17,459,272
Culture and Recreation						
Commissioner, Precinct 1	988,312	988,312	65,111	158,227	154,671	675,414
Commissioner, Precinct 2	1,362,857	1,361,857	110,047	257,576	87,920	1,016,361
Commissioner, Precinct 3	865,087	865,087	45,797	113,646	24,879	726,562
Commissioner, Precinct 4	711,494	711,494	61,281	131,290	22,858	557,346
Executive Office	727,138	727,138	119,167	122,500	367,500	237,138
Total Culture and Recreation	4,654,888	4,653,888	401,402	783,239	657,828	3,212,822
Conservation						
Executive Office	1,239,415	1,239,415	56,130	111,413	701,150	426,852
Texas Cooperative Extension	639,562	647,928	27,392	68,756	17,890	561,282
Total Conservation	1,878,977	1,887,343	83,522	180,169	719,040	988,135
Urban and Economic Development						
County Judge	360,329	1,048,729	22,692	53,260	406,613	588,856
Commissioner, Precinct 1	139,317	138,317	11,191	27,174	1,986	109,157
Commissioner, Precinct 2	638,817	639,817	30,347	73,704	12,975	553,139
Commissioner, Precinct 4	249,997	249,997	21,956	48,677	7,772	193,549
Executive Office	-	-	-	-	-	-
Urban County	130,800	130,800	8,232	32,928	-	97,872
Total Urban and Economic Development	1,519,260	2,207,660	94,418	235,742	429,346	1,542,572
Debt Service						
Interest	12,000	12,000	403	901	-	11,099
Total Debt Service	12,000	12,000	403	901	-	11,099
Other Financing Uses						
Interfund Transfers	12,380,140	12,546,140	835,192	2,453,080	-	10,093,060
Total Other Financing Uses	12,380,140	12,546,140	835,192	2,453,080	-	10,093,060
<b>Total Expenditures and Other Financing Uses</b>	<b>297,253,615</b>	<b>303,852,169</b>	<b>19,956,236</b>	<b>53,921,126</b>	<b>24,293,320</b>	<b>225,637,723</b>

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