

Hidalgo County, Texas

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

December 31, 2024



Prepared by the Office of the County Auditor
Letty Chavez

Hidalgo County, Texas

Monthly Financial Report (Unaudited and Unadjusted) December 31, 2024

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February 4, 2025

The Honorable District Judges of Hidalgo County and the Honorable Members of the Hidalgo County Commissioners Court:

The unaudited and unadjusted Monthly Financial Report of Hidalgo County, Texas, for the month ended December 31, 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

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. FERNANDO MANCIAS JUDGE, 93RD D.C. J. R. "BOBBY" FLORES JUDGE, 139TH D.C. ROSE GUERRA REYNA JUDGE, 206TH D.C. MARLA CUELLAR JUDGE, 275TH D.C. JUAN R. ALVAREZ JUDGE, 332ND D.C. NOE GONZALEZ JUDGE, 370TH D.C. LETICIA LOPEZ JUDGE, 389TH D.C. L. KENO VASQUEZ JUDGE, 398TH D.C. ORLANDO ESQUIVEL JUDGE, 430TH D.C. RENEE R. BETANCOURT JUDGE, 449TH D.C. JOSE "JOE" RAMIREZ JUDGE, 464TH D.C. NEREIDA LOPEZ-SINGLETERRY JUDGE, 476TH D.C.

Financial Statements

County of Hidalgo, Texas
Consolidated Balance Sheet
All Fund Types and Account Groups
December 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)
	December 31, 2024									
ASSETS AND OTHER DEBITS										
Assets:										
Cash	62,930,044	21,751,783	2,808,496	1,740,972	697,783	-	10,852,460	-	-	100,781,538
Investments	98,000,000	149,000,000	56,300,000	9,150,000	-	14,000,000	2,890,282	-	-	329,340,282
Receivables (net of allowance for uncollectibles)	178,865,106	48,650	11,039	19,334,351	-	2,183	-	-	-	198,261,329
Due from other governments	567,497	7,660,239	9,282,227	-	-	-	-	-	-	17,509,962
Due from other funds	78,697	2,569,631	-	14,096,909	-	2,752,181	18,982	-	-	19,516,399
Due from component unit	412,980	155,920	-	-	-	-	-	-	-	568,900
Inventories	1,027,960	-	-	-	-	-	-	-	-	1,027,960
Prepaid items	7,309,867	5,605	-	-	-	364,482	-	-	-	7,679,954
Investments - noncurrent	130,020,900	-	-	-	-	-	-	-	-	130,020,900
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	71,355,051	-	78,505,802
Infrastructure	-	-	-	-	-	-	-	546,115,476	-	546,115,476
Buildings	-	-	-	-	-	-	-	168,152,584	-	168,152,584
Improvements other than buildings	-	-	-	-	-	-	-	33,425,379	-	33,425,379
Machinery and equipment	-	-	-	-	481,058	-	-	142,989,503	-	143,470,562
Construction in progress	-	-	-	-	-	-	-	204,853,267	-	204,853,267
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	-	-	-	-	-	-	-	-	379,475,000	379,475,000
Total assets	479,330,450	181,202,926	68,401,762	44,322,232	3,638,368	17,279,237	19,911,382	1,166,891,260	379,475,000	2,360,452,618
LIABILITIES, EQUITY AND OTHER CREDITS										
Liabilities:										
Bank overdraft	-	-	-	-	-	479,926	-	-	-	479,926
Accounts payable	674,165	453	363,406	-	1,388	-	7,070,313	-	-	8,109,724
Vouchers payable	-	-	-	-	-	-	-	-	-	-
Compensated Absences-Current	-	-	-	-	486	309	-	-	-	795
Claims and judgments	-	-	-	-	-	5,353,604	576,040	-	-	5,929,644
Retainage payable	36,226	544,498	8,560,434	-	-	-	-	-	-	9,141,158
Arbitrage payable	-	-	-	-	-	-	-	-	-	-
Due to other funds	16,404,182	2,237	-	-	(13,076)	27,576	2,783,323	-	-	19,204,243
Due to other governments	10,233,416	167,555	24,921	-	-	-	-	-	-	10,425,891
Due to others	1,529	-	-	-	-	-	-	-	-	1,529
Due to component unit	533	3,864	-	-	-	-	-	-	-	4,397
Held in escrow	2,450,309	6,228	-	-	-	-	9,092,983	-	-	11,549,521
Unearned revenues	469,904	124,529,869	2,472,028	-	-	-	-	-	-	127,471,800
Unavailable revenues	307,652,562	1,453,175	9,362,052	33,271,844	-	-	-	-	-	351,739,633
Undistributed receipts	(20,739,773)	283,223	-	-	-	-	-	-	-	(20,456,550)
Capital lease payable	-	-	-	-	1,129,911	9,280	-	-	-	1,139,191
General obligation bonds payable	-	-	-	-	-	-	-	-	379,475,000	379,475,000
Notes payable	-	-	-	-	-	-	-	-	-	-
Compensated Absences-Non Current	-	-	-	-	43,799	27,827	-	-	-	71,625
Closure and post-closure costs	-	-	-	-	1,527,443	-	-	-	-	1,527,443
Total liabilities	317,183,052	126,991,101	20,782,840	33,271,844	2,689,950	5,898,522	19,522,660	-	379,475,000	905,814,969
Equity and other credits:										
Net investment in capital assets	-	-	-	-	1,458,461	(94)	-	1,166,891,260	-	1,168,349,627
Unrestricted	-	-	-	-	(576,945)	11,230,809	388,722	-	-	11,042,586
Nonspendable	1,105,040	-	-	-	-	150,000	-	-	-	1,255,040
Restricted	9,520,984	54,211,825	47,618,923	11,050,389	66,902	-	-	-	-	122,469,021
Assigned	2,988,553	-	-	-	-	-	-	-	-	2,988,553
Unassigned	148,532,821	-	-	-	-	-	-	-	-	148,532,821
Total equity and other credits	162,147,398	54,211,825	47,618,923	11,050,389	948,417	11,380,715	388,722	1,166,891,260	-	1,454,637,649
Total liabilities, equity and other credits	479,330,450	181,202,926	68,401,762	44,322,232	3,638,368	17,279,237	19,911,382	1,166,891,260	379,475,000	2,360,452,618

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

County of Hidalgo, Texas
Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Funds
For the Twelfth Month Ended December 31, 2024

	General	Special Revenue	Capital Projects	Debt Service	Total Governmental Funds
Revenues					
Taxes	265,371,351	12,332	-	33,456,264	298,839,947
Licenses and permits	1,848,109	7,335,090	-	-	9,183,199
Intergovernmental revenues	16,298,140	58,962,811	5,144,382	-	80,405,333
Charges for services	18,477,655	10,591,546	-	-	29,069,201
Fines & forfeitures	338,152	9,465,252	-	-	9,803,404
Special assessments	284,321	130,520,234	-	-	130,804,555
Interest earnings	13,775,198	17,536,772	2,793,297	562,910	34,668,177
Miscellaneous	2,218,551	9,162,555	364	-	11,381,470
Total revenues	318,611,476	243,586,592	7,938,043	34,019,175	604,155,286
Expenditures					
General government					
Judicial	47,434,865	5,255,107	17,213	-	52,707,185
Executive	3,830,605	-	-	-	3,830,605
Elections	5,245,612	147,594	563,611	-	5,956,816
Financial administration	38,735,173	691,749	-	-	39,426,922
Other	21,281,365	-	3,576,589	-	24,857,954
Public safety					
Police	42,194,120	7,174,802	1,215,664	-	50,584,587
Fire	2,752,183	-	-	-	2,752,183
Corrections	63,746,509	21,048,225	-	-	84,794,735
Other protection	1,110,634	-	-	-	1,110,634
Highways and streets	817,956	30,482,459	16,786,322	-	48,086,736
Sanitation	7,419,468	-	-	-	7,419,468
Drainage	-	-	-	-	-
Health and welfare	13,810,167	184,475,085	116,517	-	198,401,769
Culture and recreation	4,749,129	1,539,648	285,992	-	6,574,769
Conservation	1,281,430	-	-	-	1,281,430
Urban and economic development	1,917,392	1,433	-	-	1,918,825
Debt service					
Principal	1,048,179	415,798	-	16,350,000	17,813,977
Interest and fiscal agent fees	81,427	21,769	-	17,536,675	17,639,871
Issuance costs	-	-	-	-	-
Advance refunding escrow	-	-	-	-	-
Intergovernmental expenditures	-	-	-	-	-
Total expenditures	257,456,215	251,253,669	22,561,908	33,886,675	565,158,466
Excess (deficiency) of revenues over (under) expenditures	61,155,261	(7,667,076)	(14,623,865)	132,500	38,996,820
Other financing sources (uses):					
Sale of capital assets	40,131	54,422	115,701	-	210,254
General long-term debt issued	1,420,228	42,170	-	-	1,462,398
Long-term notes issued	-	-	-	-	-
Transfers in	-	10,589,755	4,808,300	1,445,957	16,844,012
Transfers out	(10,557,473)	(1,400,084)	(4,980,455)	-	(16,938,012)
Payment to refunded bond escrow agent	-	-	-	-	-
Total other financing sources (uses)	(9,097,114)	9,286,263	(56,454)	1,445,957	1,578,652
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	52,058,147	1,619,186	(14,680,319)	1,578,457	40,575,472
Fund balance at December 31, 2023	110,089,251	53,670,279	62,299,241	9,471,932	235,530,703
Prior period adjustments	-	-	-	-	-
Fund balance at December 31, 2023 as restated	110,089,251	53,670,279	62,299,241	9,471,932	235,530,703
Adjusting journal entries	-	(1,077,641)	-	-	(1,077,641)
Fund balance ended December 31, 2024	162,147,398	54,211,825	47,618,923	11,050,389	275,028,534

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

**Other Supplementary
Information**

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

Fund	Beginning Balance December 1, 2024	Receipts	Disbursements	Ending Balance December 31, 2024
General Fund				
1100 General Fund	1,899,945	111,759,184	50,729,085	62,930,044
Total General Fund	1,899,945	111,759,184	50,729,085	62,930,044
Special Revenue Funds				
1200 Road & Bridge County Wide	533,402	2,413,087	1,664,239	1,282,251
1220 LEOSE	21,381	-	3,192	18,188
1222 District Attorney Bad Check Processing	94,561	1,080	2,285	93,357
1223 District Attorney Investigations H.B. 65	99,960	103,987	41,523	162,425
1224 Drug Abuse Prevention and Rehabilitation	53,875	13,182	-	67,057
1225 Pretrial Intervention Prgm Fund	33,736	34,350	31,050	37,036
1226 Sheriff Investigations	2,012	-	-	2,012
1227 Sheriff Investigations H.B. 65	43,086	83,327	2,181	124,231
1228 Sheriff Equitable Sharing - Treasury Funds	50,376	-	1,745	48,631
1229 Sheriff Equitable Sharing - Justice Funds	16,387	61,905	7,135	71,157
1230 Constable Pct. 3 Investigations H.B. 65	34,017	-	441	33,576
1231 Constable Pct. 4 Investigations H.B. 65	220,797	-	192	220,605
1233 Constable Pct. 1 Investigations H.B. 65	76,072	-	-	76,072
1234 County Child Abuse Prevention	75,793	203	-	75,996
1235 District Clerk Records Management & Preservation	59,719	26,835	-	86,555
1237 County Clerk Records Management & Preservation	523,720	111,793	11,127	624,386
1238 County Records Management & Preservation	36,238	-	-	36,238
1239 Court Reporter Service	29,371	29,390	25,645	33,116
1240 Juvenile Delinquency Prevention	5,445	-	-	5,445
1241 Courthouse Security	58,131	38,338	39,068	57,402
1242 Justice Court Technology	161,813	10,250	5,919	166,144
1243 Contributions	(15,170)	13,267	8,528	(10,431)
1245 Justice Court Building Security	188,516	221	-	188,737
1246 Tax Assessor-Collector Special Vehicle Inventory	1,565,842	22,946	2,415	1,586,373
1247 Law Library	102,480	41,286	42,993	100,773
1250 Supplemental Court Guardianship	225,947	1,950	-	227,897
1251 HIDTA Chapter 59	(99,311)	90	39,536	(138,757)
1252 HIDTA US Treasury	120,152	-	-	120,152
1253 HIDTA Other States	102,961	-	-	102,961
1255 County & District Court Technology	188,119	1,267	-	189,385
1256 DA US Department of Justice	136,818	63,320	12,843	187,295
1257 Constable Pct.3 Treasury	24,101	-	-	24,101
1258 Local Provider Participation	7,053,524	21,348,085	11,233,634	17,167,975
1259 Constable Pct.4 Federal Sharing - Treasury	3,208	-	-	3,208
1260 Constable Pct.2 Chapter 59	6,205	-	-	6,205
1261 Constable Pct.3 Federal Sharing - DOJ	11,241	-	-	11,241
1263 Constable Pct.4 Federal Sharing - DOJ	2,361	-	-	2,361
1265 Constable Pct.1 Federal Sharing - USDOJ	52,065	9,209	-	61,274
1280 Designated Purpose Grants - Level 0	1,316	-	-	1,316
1281 Designated Purpose Grants - Level 1	(347,892)	111,622	164,852	(401,122)
1282 Designated Purpose Grants - Level 2	(78,550)	3,042	4,960	(80,469)
1283 Designated Purpose Grants - Level 3	(12,466)	138,558	118,513	7,579
1284 Designated Purpose Grants - Level 4	1,220,582	239,234	271,122	1,188,694
1285 Designated Purpose Grants - Level 5	(211,747)	54,997	121,685	(278,434)
1286 Designated Purpose Grants - Level 6	(87,263)	-	34,873	(122,135)
1287 Designated Purpose Grants - Level 7	188,208	-	19,172	169,036
1289 Designated Purpose Grants - Level 9	(330,518)	294,126	259,747	(296,140)
1290 American Rescue Plan	155,746	3,029	3,304,245	(3,145,469)
1291 HIDTA Grants	(539,346)	3,394	64,408	(600,360)
1292 WIC Grants	(3,018,836)	1,039,321	835,453	(2,814,968)
1293 Health Department Grants	394,781	414,733	482,566	326,949
1294 Juvenile Probation Department Grants	541,875	837,306	504,176	875,005
1295 Post Adjudication Juvenile Boot Camp	198,378	105,000	-	303,378
1296 Juvenile Probation Title IV-E	713,556	-	3,799	709,757
1297 Adult Probation Grants	588,597	3,171,318	1,003,376	2,756,539
Total Special Revenue Funds	11,275,370	30,845,051	20,368,638	21,751,783
Capital Projects Funds				
1301 Capital Outlay	3,031,039	69,198	380,772	2,719,465
1303 Sale of Capital Assets	2,170,964	27,975	39,600	2,159,340
1312 Border Colonia Access Program Round III	-	-	-	-
1315 Texas Department of Transportation Projects	(12,898,077)	4,584,782	631,596	(8,944,891)
1342 Certificates of Obligation, Series 2010A&B	0	15,292	15,292	0
1345 Certificates of Obligation, Series 2014	144,410	-	2,712	141,698

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

Fund	Beginning Balance December 1, 2024	Receipts	Disbursements	Ending Balance December 31, 2024
1347 Certificates of Obligation, Series 2015A	29,250	-	28,010	1,241
1350 Certificates of Obligation, Series 2016	339,480	-	219,802	119,677
1351 Certificates of Obligation, Series 2017	397,427	-	2,842	394,586
1352 Certificates of Obligation, Series 2018A	6,633,224	-	-	6,633,224
1353 Certificates of Obligation, Series 2018B	3,039,939	59,460	313,130	2,786,269
1355 Certificates of Obligation, Series 2019A	1,879,460	-	107,494	1,771,966
1357 Certificates of Obligation, Series 2020	272,598	3,323	1,844,231	(1,568,310)
1358 Certificates of Obligation, Series 2021	(634,766)	11,274	1,932,428	(2,555,920)
1359 Certificates of Obligation Series 2023	(188,421)	-	661,427	(849,848)
Total Capital Projects Funds	4,216,527	4,771,304	6,179,335	2,808,496
Debt Service Funds				
1401 Notes Payable	-	-	-	-
1439 Certificates of Obligation, Series 2009	-	-	-	-
1441 Certificates of Obligation, Series 2009B&C	-	-	-	-
1442 Certificates of Obligation, Series 2010A&B	-	-	-	-
1443 Refunding Bonds, Series 2014A	-	-	-	-
1444 Refunding Bonds, Series 2014B	-	-	-	-
1445 Certificates of Obligation, Series 2014	54,925	13,081	825	67,181
1446 Refunding Bonds, Series 2014C	107,349	21,227	-	128,576
1447 Certificates of Obligation, Series 2015A	46,136	35,744	-	81,880
1448 Refunding Bonds, Series 2015B	89,881	18,607	-	108,487
1449 Refunding Bonds, Series 2015C	59,910	7,751	-	67,661
1450 Certificates of Obligation, Series 2016	91,295	189,468	-	280,763
1451 Certificates of Obligation, Series 2017	78,720	18,286	-	97,006
1452 Certificates of Obligation, Series 2018A	182,805	32,425	-	215,230
1453 Certificates of Obligation, Series 2018B	172,395	12,816	-	185,211
1454 Refunding Bonds, Series 2018C	47,359	8,523	-	55,882
1455 Certificates of Obligation, Series 2019A	74,450	14,318	-	88,767
1456 Refunding Bonds, Series 2019A	101,366	19,962	-	121,329
1457 Certificates of Obligation, Series 2020A	61,187	12,489	-	73,676
1458 Certificates of Obligation, Series 2021	61,053	12,206	825	72,434
1459 Certificates of Obligation, Series 2023	81,851	15,039	-	96,890
Total Debt Service Funds	1,310,681	431,941	1,650	1,740,972
Enterprise Funds				
2101 Sanitary Landfill	498,744	-	-	498,744
2102 Jail Commissary	263,254	-	64,215	199,039
Total Enterprise Funds	761,998	-	64,215	697,783
Internal Service Funds				
2201 Health Benefits Self-Insurance	8,350,773	970,740	9,735,314	(413,802)
2202 Workers' Compensation Self-Insurance	326,260	8,095,163	8,487,547	(66,125)
Total Internal Service Funds	8,677,032	9,065,903	18,222,861	(479,926)
Private-Purpose Trust Funds				
3301 Unclaimed Money	785,033	-	-	785,033
3302 County Clerk Unclaimed Money	177,511	-	-	177,511
3304 Bail Bond Sureties	55,260	-	-	55,260
Total Private-Purpose Trust Funds	1,017,804	-	-	1,017,804
Agency Funds				
3401 Clearing Fund	4,611,455	8,854,886	3,641,421	9,824,919
3402 Payroll Fund	(1,466)	10,327,927	10,316,944	9,517
3403 Insurance Fund	221	-	1	220
Total Agency Funds	4,610,210	19,182,813	13,958,367	9,834,656
Grand Total for Primary Government	33,769,569	176,056,195	109,524,152	100,301,611

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

County of Hidalgo, Texas
Schedule of Interfund Transfers
December 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 Management & Preservation	Court Reporter	Courthouse Security	Designated Purpose Grants	Health Grants	Adult Probation	Capital Outlay	Capital Grants	TXDOT Projects	Debt Service	Jail Commissary	CSA	
Transfer out:																		
General Fund	7,898,079	-	-	-	-	-	-	-	1,026,820	276,397	-	152,293	-	-	1,109,884	-	94,000	10,557,473
Special Revenue Funds:																		
R&B Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	11,625	-	-	-	11,625
VAP Program 017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sheriff CCP59	-	-	-	-	-	-	-	-	3,525	-	-	-	-	-	-	-	-	3,525
Constable Pct. 5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Clerk Title IV-D	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Indigent Health Care	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HIDTA Chapter 59	-	-	10,000	10,000	10,000	-	-	-	-	-	-	-	-	-	-	-	-	30,000
HIDTA Fed Sharing-US Treasury	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HIDTA US Justice	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health Department	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Juvenile	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adult Probation	-	-	-	-	-	-	-	-	66,312	1,288,622	-	-	-	-	-	-	-	1,354,934
Capital Projects Funds:																		
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	30,989	-	-	-	30,989
Tax Notes, Series 2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Assets	-	-	-	-	-	-	-	-	-	-	-	-	39,600	0	-	-	-	39,600
Tax Note 2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2009 A&B	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	810	-	-	810
C.O. Series 2014	-	-	-	-	-	-	-	-	-	-	-	-	-	3,472	-	-	3,472	
C.O. Series 2015A	-	-	-	-	-	-	-	-	-	-	-	-	-	33,307	-	-	33,307	
C.O. Series 2016	-	-	-	-	-	-	-	-	-	-	-	-	48,200	171,602	-	-	219,802	
C.O. Series 2017	-	-	-	-	-	-	-	-	-	-	-	-	8,926	2,842	-	-	11,768	
C.O. Series 2018A	-	-	-	-	-	-	-	-	-	-	-	-	-	4,551	-	-	4,551	
C.O. Series 2018B	-	-	-	-	-	-	-	-	-	-	-	-	450,430	92,151	-	-	542,581	
C.O. Series 2019A	-	-	-	-	-	-	-	-	-	-	-	-	88,689	5,682	-	-	94,371	
C.O. Series 2020	-	-	-	-	-	-	-	-	-	-	23,337	-	2,004,982	-	-	-	2,028,319	
C.O. Series 2021	-	-	-	-	-	-	-	-	-	-	69,603	-	1,510,646	-	-	-	1,580,249	
C.O. Series 2023	-	-	-	-	-	-	-	-	-	-	116,824	-	252,156	21,656	-	-	390,636	
Debt Service Funds:																		
Notes Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2009B	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2010A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LTRB 2014A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LTRB Taxable 2014B	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2023	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fiduciary Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	7,898,079	-	10,000	10,000	10,000	-	-	-	1,096,656	276,397	1,288,622	362,058	-	4,446,243	1,445,957	-	94,000	16,938,012

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

County of Hidalgo, Texas
Schedule of Long-Term Debt Outstanding
December 31, 2024

	Original Amount	Interest Rates	Year Issued	Year of Maturity	Outstanding Balances		
					Principal	Interest	Total Requirements
Refunding Bonds							
Refunding Bonds, Series 2014C	22,795,000	3.00 - 5.00	2014	2026	5,725,000	433,000	6,158,000
Refunding Bonds, Series 2015B	14,760,000	5.00	2015	2028	10,310,000	1,320,500	11,630,500
Refunding Bonds, Series 2015C	24,990,000	1.291 - 3.365	2015	2024	-	-	-
Refunding Bonds, Series 2018C	23,200,000	3.744 - 4.144	2018	2032	23,200,000	5,013,355	28,213,355
Refunding Bonds, Series 2019B	20,645,000	5.00	2019	2030	14,005,000	2,447,750	16,452,750
Certificates of Obligation							
Certificates of Obligation, Series 2014	20,085,000	3.00 - 5.00	2014	2034	13,305,000	3,350,356	16,655,356
Certificates of Obligation, Series 2015A	15,785,000	3.00 - 5.00	2015	2040	13,350,000	4,880,513	18,230,513
Certificates of Obligation, Series 2016	35,045,000	2.00 - 5.00	2016	2036	23,950,000	6,697,150	30,647,150
Certificates of Obligation, Series 2017	28,405,000	4.00 - 5.00	2017	2037	21,780,000	7,391,650	29,171,650
Certificates of Obligation, Series 2018A	118,890,000	5.00	2018	2043	117,940,000	68,630,900	186,570,900
Certificates of Obligation, Series 2018B	24,690,000	4.00 - 5.00	2018	2038	20,220,000	8,105,450	28,325,450
Certificates of Obligation, Series 2019A	24,795,000	4.00 - 5.00	2019	2039	21,275,000	7,914,850	29,189,850
Certificates of Obligation, Series 2020	28,490,000	3.00-5.00	2020	2040	26,500,000	10,978,350	37,478,350
Certificates of Obligation, Series 2021	26,325,000	3.00-5.00	2021	2041	24,475,000	7,767,200	32,242,200
Certificates of Obligation, Series 2023	43,440,000	4.75-5.25	2023	2048	43,440,000	33,726,063	77,166,063
Total	505,185,000				379,475,000	168,657,086	548,132,086

Schedule of Debt Requirements

	Principal	Interest	
2024	-	-	-
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
Total	379,475,000	168,657,086	548,132,086

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

Budget Status

County of Hidalgo, Texas
 Summary of Revenues and Expenditures - Budget to Actual
 By Fund
 For the Twelfth Month Ended December 31, 2024

Fund	Description	Revenues			Expenditures		
		Original Budget	Adjusted Budget	Year-to-Date Actual	Original Budget	Adjusted Budget	Year-to-Date Actual
General Fund							
1100	General Fund	296,388,345	299,682,325	320,071,835	297,253,615	309,042,256	268,013,687
	Total General Fund	296,388,345	299,682,325	320,071,835	297,253,615	309,042,256	268,013,687
Special Revenue Funds							
1200	Road & Bridge County Wide	20,917,168	21,000,185	26,357,401	25,057,813	32,086,900	23,075,343
1220	LEOSE	-	110,407	113,247	9,148	122,674	97,624
1222	District Attorney Bad Check Processing	-	-	20,555	-	14,100	8,124
1223	District Attorney Investigations H.B. 65	-	-	567,301	-	526,270	385,295
1224	Drug Abuse Prevention and Rehabilitation	-	-	70,396	-	-	-
1225	Pretrial Intervention Prgm Fund	310,000	310,000	380,135	-	409,735	387,476
1226	Sheriff Investigations	-	-	34	-	-	-
1227	Sheriff Investigations H.B. 65	-	-	366,971	-	182,502	104,256
1228	Sheriff Federal Sharing - U.S. Treasury	-	-	612,189	-	29,100	18,869
1229	Sheriff Federal Sharing - U.S. Dept of Justice	-	-	317,661	-	610,675	354,507
1230	Constable Pct. 3 Investigations H.B. 65	-	10,000	10,681	-	52,463	33,977
1231	Constable Pct. 4 Investigations H.B. 65	-	10,000	19,013	-	262,051	78,854
1233	Constable Pct. 1 Investigations H.B. 65	-	10,000	14,967	-	67,286	10,026
1234	County Child Abuse Prevention	2,000	2,000	5,914	-	-	-
1235	District Clerk Records Management & Preservation	265,000	265,000	316,654	-	375,204	307,781
1237	County Clerk Records Management & Preservation	1,220,000	1,220,000	1,490,448	94,533	963,728	620,096
1238	County Records Management & Preservation	-	-	604	-	-	-
1239	Court Reporter Service	300,000	300,000	358,462	-	401,000	283,044
1240	Juvenile Delinquency Prevention	-	-	91	-	-	-
1241	Courthouse Security	510,000	510,000	459,348	522,409	523,209	504,904
1242	Justice Court Technology	100,000	117,247	150,321	-	165,751	103,795
1243	Contributions	84,000	84,000	105,392	111,305	187,092	115,120
1245	Justice Court Building Security	4,000	4,000	6,922	-	-	-
1246	Tax Assessor-Collector Special Vehicle Inventory	-	-	295,398	27,153	533,508	30,331
1247	Law Library	417,000	417,000	524,430	558,499	563,174	473,147
1250	Supplemental Court Guardianship	25,000	25,000	27,542	-	-	-
1251	HIDTA Chapter 59	-	-	209,478	-	589,859	552,143
1252	HIDTA US Treasury	-	-	55,279	-	2,500	-
1253	HIDTA Other States	-	-	1,716	-	-	-
1254	HIDTA US Justice	-	-	-	-	-	-
1255	Co & District Court Technology	12,000	12,000	18,014	-	-	-
1256	DA US Department of Justice	-	7,623	231,358	-	280,763	108,019
1257	Constable Pct.3 Treasury	-	32,135	32,497	-	33,061	9,323
1258	Local Provider Participation Fund	-	122,805,980	139,973,955	-	139,345,789	139,345,789
1259	Constable Pct.4 Federal Sharing - Treasury	-	-	53	-	-	-
1260	Constable Pct.2 Chapter 59	-	-	103	-	-	-
1261	Constable Pct.3 Federal Sharing - DOJ	-	-	262	-	14,776	3,798
1263	Constable Pct.4 Federal Sharing - DOJ	-	-	39	-	-	-
1265	Constable Pct.1 Federal Sharing - USDOJ	-	-	40,328	-	-	-
1280	Designated Purpose Grants - Level 0	-	-	22	-	-	-
1281	Designated Purpose Grants - Level 1	3,319,932	4,979,660	2,122,405	3,064,015	4,979,660	2,123,858
1282	Designated Purpose Grants - Level 2	267,228	303,631	173,969	267,228	303,631	178,929
1283	Designated Purpose Grants - Level 3	215,032	651,426	308,675	155,639	651,426	308,567
1284	Designated Purpose Grants - Level 4	2,969,058	9,455,383	4,626,711	2,969,058	9,455,383	4,641,315
1285	Designated Purpose Grants - Level 5	1,613,996	3,247,806	1,457,930	1,159,275	3,014,308	1,460,915
1286	Designated Purpose Grants - Level 6	2,933,461	3,363,179	493,124	2,933,461	3,363,179	489,258
1287	Designated Purpose Grants - Level 7	162,627	162,627	6,409	162,627	162,627	-
1289	Designated Purpose Grants - Level 9	2,080,961	3,276,465	2,084,313	1,127,542	3,276,465	2,084,313
1290	AMERICAN RESCUE PLAN	125,552,382	140,797,329	27,766,043	125,552,382	140,797,329	35,806,066
1291	HIDTA Grants	390,779	1,262,186	332,150	390,779	1,262,186	860,768
1292	WIC Grants	8,582,704	22,032,469	11,080,828	8,582,704	22,032,469	11,761,500
1293	Health Department Grants	13,043,683	17,837,604	6,467,265	12,700,713	18,272,609	6,734,233
1294	Juvenile Probation Department Grants	4,398,329	10,047,782	5,011,510	4,398,329	10,047,782	5,500,669
1295	Post Adjudication Juvenile Boot Camp	344,250	641,655	229,885	344,250	641,655	225,345
1296	Juvenile Probation Title IV-E	412,400	412,400	65,344	446,825	446,825	48,775
1297	Adult Probation Grants	14,900,481	38,578,628	18,891,197	14,900,481	38,578,628	13,417,604
	Total Special Revenue Funds	205,353,471	404,302,808	254,272,939	205,536,169	435,629,333	252,653,753
Capital Projects Funds							
1301	Capital Outlay	2,081,001	5,572,066	827,175	1,902,249	5,393,314	810,323
1302	Tax Notes, Series 2007	-	-	-	-	-	-
1303	Sale of Capital Assets	-	-	126,387	1,909,842	1,909,842	73,500
1304	Tax Notes, Series 2014	-	-	-	-	-	-
1312	Border Colonia Access Program Round III	-	-	-	-	-	-
1315	Texas Department of Transportation Projects	29,864,879	40,744,563	9,145,048	20,754,404	31,634,087	10,320,023
1342	Certificates of Obligation, Series 2010A&B	-	33	33	-	810	810
1345	Certificates of Obligation, Series 2014	-	339	715	141,283	142,043	3,472
1347	Certificates of Obligation, Series 2015A	-	81	166	33,126	33,307	33,307

County of Hidalgo, Texas
 Summary of Revenues and Expenditures - Budget to Actual
 By Fund
 For the Twelfth Month Ended December 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	-	1,078	2,052	347,263	350,066	300,897
1351	Certificates of Obligation, Series 2017	-	1,624	2,525	147,875	153,480	25,682
1352	Certificates of Obligation, Series 2018A	-	134,278	151,745	518,995	719,891	466,243
1353	Certificates of Obligation, Series 2018B	-	41,687	49,891	3,262,385	3,347,672	571,980
1355	Certificates of Obligation, Series 2019A	-	7,965	12,938	2,029,433	2,046,322	637,729
1357	Certificates of Obligation, Series 2020	-	168,246	251,549	6,852,769	7,126,373	2,794,940
1358	Certificates of Obligation, Series 2021	-	451,139	618,133	15,649,949	17,157,239	7,864,185
1359	Certificates of Obligation, Series 2023	-	1,149,327	1,673,686	38,883,925	40,509,741	3,639,272
Total Capital Projects Funds		<u>31,945,880</u>	<u>48,272,425</u>	<u>12,862,044</u>	<u>92,433,500</u>	<u>110,524,188</u>	<u>27,542,363</u>
Debt Service Funds							
1401	Notes Payable	-	-	-	-	-	-
1439	Certificates of Obligation, Series 2009	-	-	-	-	-	-
1440	Refunding Bonds, Series 2009	-	-	-	-	-	-
1441	Certificates of Obligation, Series 2009B&C	-	-	-	-	-	-
1442	Certificates of Obligation, Series 2010A&B	-	-	-	-	-	-
1443	Refunding Bonds, Series 2014A	-	-	-	-	-	-
1444	Refunding Bonds, Series 2014B	-	-	-	-	-	-
1445	Certificates of Obligation, Series 2014	1,344,491	1,347,963	1,376,479	1,366,844	1,366,919	1,366,919
1446	Refunding Bonds, Series 2014C	3,009,062	3,009,062	3,064,556	3,085,250	3,085,325	3,084,500
1447	Certificates of Obligation, Series 2015A	1,123,773	1,157,080	1,179,863	1,137,744	1,137,819	1,137,819
1448	Refunding Bonds, Series 2015B	2,866,702	2,866,702	2,912,898	2,910,250	2,910,325	2,910,325
1449	Refunding Bonds, Taxable Series 2015C	1,163,773	1,163,773	1,192,371	1,173,943	1,174,018	1,173,193
1450	Certificates of Obligation, Series 2016	2,470,265	2,641,867	2,745,292	2,556,150	2,556,225	2,556,225
1451	Certificates of Obligation, Series 2017	2,197,367	2,200,209	2,245,163	2,242,050	2,242,125	2,242,125
1452	Certificates of Obligation, Series 2018A	5,719,335	5,723,886	5,905,295	5,800,450	5,800,525	5,800,525
1453	Certificates of Obligation, Series 2018B	1,980,648	2,072,799	2,125,487	2,026,550	2,026,625	2,026,625
1454	Refunding Bonds, Taxable Series 2018C	892,874	892,874	976,188	921,456	921,531	921,531
1455	Certificates of Obligation, Series 2019A	1,869,289	1,874,971	1,912,125	1,904,450	1,904,525	1,904,525
1456	Refunding Bonds, Taxable Series 2019A	2,840,523	2,841,333	2,894,649	2,895,500	2,895,575	2,895,575
1457	Certificates of Obligation, Series 2020	1,757,929	1,757,929	1,846,497	1,834,400	1,834,475	1,834,475
1458	Certificates of Obligation, Series 2021	2,140,367	2,140,367	2,224,818	2,252,200	2,252,275	2,252,275
1459	Certificates of Obligation, Series 2023	2,817,702	2,839,358	2,863,452	1,758,458	1,780,114	1,780,039
Total Debt Service Funds		<u>34,194,100</u>	<u>34,530,173</u>	<u>35,465,132</u>	<u>33,865,695</u>	<u>33,888,401</u>	<u>33,886,675</u>
Enterprise Funds							
2101	Sanitary Landfill	-	-	17,050	-	-	-
2102	Jail Commissary	-	459,962	511,261	850,926	1,259,883	791,927
Total Enterprise Funds		<u>-</u>	<u>459,962</u>	<u>528,311</u>	<u>850,926</u>	<u>1,259,883</u>	<u>791,927</u>
Internal Service Funds							
2201	Health Benefits Self-Insurance	-	-	48,144,068	35,990,390	36,003,009	44,302,169
2202	Workers' Compensation Self-Insurance	-	-	701,765	2,228,799	2,229,507	1,574,011
Total Internal Service Funds		<u>-</u>	<u>-</u>	<u>48,845,833</u>	<u>38,219,189</u>	<u>38,232,516</u>	<u>45,876,180</u>
Private-Purpose Trust Funds							
3301	Unclaimed Money Fund	-	-	30,964	-	-	-
3302	County Clerk Unclaimed Money Fund	-	-	7,126	-	-	-
3304	Bail Bond Sureties	-	-	2,218	-	-	-
Total Private-Purpose Trust Funds		<u>-</u>	<u>-</u>	<u>40,309</u>	<u>-</u>	<u>-</u>	<u>-</u>
Grand Total for Primary Government		<u>567,881,797</u>	<u>787,247,692</u>	<u>672,086,403</u>	<u>668,159,094</u>	<u>928,576,576</u>	<u>628,764,585</u>

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

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

General Fund
December 31, 2024

	Original Budget	Adjusted Budget	Current Revenues/ Expenditures	Year-to-Date Revenues/ Expenditures	Encumbrances	Balance
Revenues						
Taxes	262,943,225	262,943,225	844,954	265,371,351		(2,428,126)
Licenses and permits	1,775,000	1,775,000	135,504	1,848,109		(73,109)
Intergovernmental revenues	11,051,000	12,628,861	506,036	16,298,140		(3,669,279)
Charges for services	17,464,120	17,502,818	1,453,888	18,477,655		(974,837)
Fines & forfeitures	250,000	261,146	32,162	338,152		(77,007)
Special assessments	160,000	160,000	30,286	284,321		(124,321)
Interest earnings	2,140,000	2,140,000	591,277	13,775,198		(11,635,198)
Miscellaneous	605,000	811,867	134,644	2,218,551		(1,406,685)
Total revenues	296,388,345	298,222,916	3,728,752	318,611,476		(20,388,560)
Expenditures						
General government						
Judicial	51,022,129	52,488,332	3,639,831	47,434,865	291,163	4,762,304
Executive	4,253,323	4,246,695	294,005	3,830,605	81,368	334,722
Elections	4,367,239	5,482,930	861,067	5,245,612	853,859	(616,541)
Financial administration	43,610,082	45,328,521	2,865,630	38,735,173	1,398,459	5,194,890
Other	20,458,009	23,943,603	1,288,238	21,281,365	1,539,416	1,122,822
Public safety						
Police	46,554,046	44,143,333	3,107,965	42,194,120	944,427	1,004,786
Fire	3,594,891	3,695,031	249,763	2,752,183	7,740	935,108
Corrections	74,369,241	72,764,242	4,971,112	63,746,509	3,080,279	5,937,454
Other protection	1,119,787	1,381,360	140,231	1,110,634	55,742	214,983
Highways and Streets	532,600	1,221,380	127,266	817,956	186,600	216,824
Sanitation	8,602,774	8,757,514	517,746	7,419,468	572,338	765,708
Health and welfare	18,324,229	18,339,402	898,917	13,810,167	75,061	4,454,175
Culture and recreation	4,654,888	5,460,686	530,061	4,749,129	38,354	673,203
Conservation	1,878,977	1,703,062	107,380	1,281,430	110,473	311,158
Urban and economic development	1,519,260	2,555,585	90,855	1,917,392	100,105	538,088
Debt Service						
Principal	-	1,047,761	-	1,048,179	-	(419)
Interest	12,000	90,620	251	81,427	-	9,193
Total expenditures	284,873,475	292,650,058	19,690,317	257,456,215	9,335,383	25,858,459
Excess (deficiency) of revenues over (under) expenditures	11,514,870	5,572,859	(15,961,565)	61,155,261		
Other financing sources (uses):						
Long-term notes issued	-	-	-	-		-
Sale of capital assets	-	39,181	-	40,131		(950)
General long-term debt issued	-	1,420,228	-	1,420,228		-
Transfers in	-	-	-	-		-
Transfers out	(12,380,140)	(16,392,199)	(670,640)	(10,557,473)		(5,834,726)
Total other financing sources (uses)	(12,380,140)	(14,932,790)	(670,640)	(9,097,114)		(5,835,676)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	(9,359,931)		52,058,147		
Unassigned fund balance at January 1, 2024	81,324,746	81,324,746		81,324,746		
Prior period adjustments	-	-		-		
Adjusting journal entries	-	-		-		
Unreserved (reserved) fund balance	-	15,149,928		15,149,928		
Unassigned fund balance month ended December 31, 2024	81,324,746	87,114,742		148,532,821		

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

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

Expenditures and Other Financing Uses	Original Budget	Adjusted Budget	Current Expenditures	Year-to-Date Expenditures	Encumbrances	Balance
General government						
Judicial						
92nd District Court	496,156	483,505	35,347	458,920	10,146	14,439
93rd District Court	473,706	462,439	35,019	447,037	4,231	11,171
139th District Court	475,206	466,837	35,489	451,559	1,589	13,688
206th District Court	562,423	498,547	36,046	463,130	930	34,487
275th District Court	466,413	454,180	34,469	432,209	5,619	16,352
332nd District Court	526,736	512,812	39,293	503,963	1,241	7,609
370th District Court	484,856	473,397	35,958	456,619	1,251	15,528
389th District Court	475,256	426,042	21,219	323,263	217	102,562
398th District Court	511,472	507,766	38,459	488,418	7,224	12,124
430th District Court	512,832	567,744	43,143	540,862	3,745	23,137
449th District Court	489,311	487,950	38,852	469,712	1,992	16,246
464th District Court	473,437	489,697	36,442	481,524	2,294	5,880
476th District Court	461,093	462,950	36,958	434,576	5,271	23,103
County Court At Law 1	654,226	644,452	49,685	634,718	3,137	6,597
County Court At Law 2	695,505	639,908	41,900	530,393	3,346	106,169
Probate Court	903,063	892,811	62,757	860,952	7,285	24,574
County Court At Law 4	705,773	693,074	53,460	675,914	4,002	13,158
County Court At Law 5	686,198	674,878	51,617	652,078	2,462	20,338
County Court At Law 6	660,950	649,259	50,585	633,927	5,067	10,265
County Court At Law 7	689,680	633,387	50,857	567,029	11,997	54,360
County Court At Law 8	688,982	680,179	54,950	670,574	1,091	8,514
County Court At Law 9	617,494	604,450	47,585	588,985	3,912	11,552
County Court At Law 10	619,183	607,628	47,654	589,565	3,150	14,913
Master Court 1	159,477	155,656	11,686	149,796	1,138	4,722
Master Court 2	170,315	166,219	12,581	159,078	39	7,102
Court of Civil Appeals	2,000	2,000	144	1,632	368	-
Auxiliary Court	-	7,017	-	6,717	300	-
Child Protective Court	119,128	73,814	5,657	71,052	43	2,719
Justice of the Peace	-	-	-	-	-	-
Justice of the Peace 1-1	539,604	539,604	39,293	474,023	4,308	61,274
Justice of the Peace 1-2	550,618	553,618	39,284	511,138	2,988	39,493
Justice of the Peace 2-1	501,244	501,244	38,036	463,838	1,300	36,106
Justice of the Peace 2-2	523,243	523,396	41,998	482,753	8,182	32,461
Justice of the Peace 3-1	526,382	526,382	42,557	492,231	4,360	29,791
Justice of the Peace 3-2	510,022	510,062	40,604	509,574	12,155	(11,666)
Justice of the Peace 4-1	560,297	560,357	44,769	523,045	4,842	32,470
Justice of the Peace 4-2	500,713	500,713	38,050	453,731	4,964	42,018
Justice of the Peace 5-1	411,614	411,614	27,312	390,504	5,572	15,538
Indigent Defense	637,197	637,435	50,364	609,881	826	26,728
Criminal District Attorney	16,398,180	16,151,084	1,116,250	14,491,038	84,258	1,575,788
District Clerk	4,803,295	4,613,909	345,401	4,269,649	57,274	286,985
Domestic Relations	294,148	293,293	17,008	201,643	1,239	90,411
Budget and Management	9,033,050	11,333,398	633,068	9,419,935	-	1,913,462
Public Defense	1,451,651	1,413,627	118,018	1,397,682	5,806	10,139
Executive Office	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-
Total Judicial	51,022,129	52,488,332	3,639,831	47,434,865	291,163	4,762,304
Executive						
County Judge	1,992,550	1,875,778	135,808	1,610,093	34,887	230,797
Executive Office	2,260,773	2,370,918	158,197	2,220,512	46,481	103,925
Total Executive	4,253,323	4,246,695	294,005	3,830,605	81,368	334,722
Elections						
Elections Department	4,367,239	5,482,930	861,067	5,245,612	853,859	(616,541)
Total Elections	4,367,239	5,482,930	861,067	5,245,612	853,859	(616,541)
Financial Administration						
Appraisal fees	2,500,000	3,480,780	-	3,480,780	-	-
County Wide Admin	5,164,499	3,807,346	139,558	1,908,232	345,854	1,553,260
Budget and Management	1,572,037	1,437,132	96,428	1,246,345	5,281	185,506
Executive Office	1,477,468	2,007,168	207,599	1,498,642	5,130	503,396
Tax Assessor-Collector	9,358,429	9,420,213	696,826	8,596,869	246,130	577,215
County Treasurer	1,555,469	1,536,289	96,646	1,382,243	14,735	139,311

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

	Original Budget	Adjusted Budget	Current Expenditures	Year-to-Date Expenditures	Encumbrances	Balance
Purchasing Agent	2,338,476	2,272,594	166,175	2,090,647	35,277	146,670
County Auditor	4,958,833	5,079,319	413,501	4,529,182	19,461	530,676
County Clerk	5,469,947	5,441,406	393,294	4,467,113	238,020	736,273
Human Resources/Civil Service	1,532,501	2,158,202	173,500	2,253,370	2,255	(97,422)
IT Department	7,682,423	8,688,072	482,104	7,281,750	486,317	920,006
Total Financial Administration	43,610,082	45,328,521	2,865,630	38,735,173	1,398,459	5,194,890
Other						
Commissioner, Precinct 4	22,220	55,487	657	43,811	8,559	3,117
Executive Office	6,013,615	8,604,284	96,379	8,212,088	222,422	169,775
Planning Department	1,549,802	1,422,885	90,746	1,247,177	19,109	156,599
Facilities Management Department	12,872,372	13,860,948	1,100,456	11,778,290	1,289,327	793,331
Total Other	20,458,009	23,943,603	1,288,238	21,281,365	1,539,416	1,122,822
Public safety						
Police						
Criminal District Attorney	1,241,430	1,630,085	2,528	1,448,175	168,777	13,133
Budget and Management	70,010	70,010	5,833	64,170	5,833	7
Precinct 1	840,000	-	-	-	-	-
Precinct 2	840,000	350,000	-	280,000	70,000	-
Executive Office	107,214	107,214	7,306	91,882	-	15,332
Sheriff	36,181,230	34,732,965	2,558,680	33,383,687	577,681	771,597
Constables	-	-	-	-	-	-
Constable, Precinct 1	1,476,074	1,492,784	114,347	1,438,758	25,413	28,613
Constable, Precinct 2	1,523,651	1,509,603	116,219	1,476,284	20,308	13,011
Constable, Precinct 3	1,794,813	1,801,426	117,592	1,688,908	31,056	81,462
Constable, Precinct 4	1,811,307	1,755,404	132,151	1,680,369	30,840	44,195
Constable, Precinct 5	668,317	693,842	53,308	641,888	14,519	37,436
Total Police	46,554,046	44,143,333	3,107,965	42,194,120	944,427	1,004,786
Fire						
Emergency Services	3,594,891	3,695,031	249,763	2,752,183	7,740	935,108
Total Fire	3,594,891	3,695,031	249,763	2,752,183	7,740	935,108
Corrections						
Sheriff	59,140,346	57,522,171	3,993,443	52,346,453	2,606,286	2,569,431
Adult Probation	125,900	135,900	9,154	114,120	15,726	6,054
Juvenile Probation	15,102,995	15,106,172	968,515	11,285,936	458,266	3,361,970
Juvenile CBG	-	-	-	-	-	-
Total Corrections	74,369,241	72,764,242	4,971,112	63,746,509	3,080,279	5,937,454
Other Protection						
County Judge	954,787	968,744	125,879	906,183	19,837	42,724
Budget and Management	-	215,502	4,295	43,243	-	172,258
Executive Office	165,000	197,114	10,057	161,209	35,905	-
430th District Court	-	-	-	-	-	-
Total Other Protection	1,119,787	1,381,360	140,231	1,110,634	55,742	214,983
Highways and Streets						
Precinct 1	-	-	-	-	-	-
Budget and Management	532,600	1,221,380	127,266	817,956	186,600	216,824
Total Highways and Streets	532,600	1,221,380	127,266	817,956	186,600	216,824
Sanitation						
Commissioner, Precinct 1	2,853,175	2,913,706	147,097	2,473,583	217,656	222,466
Commissioner, Precinct 2	634,754	726,468	37,927	541,817	68,560	116,091
Commissioner, Precinct 3	2,807,638	2,828,882	191,733	2,389,811	144,028	295,043
Commissioner, Precinct 4	2,307,207	2,273,672	140,970	2,009,963	142,094	121,615
Executive Office	-	3,787	19	3,787	-	-
Nuisance Abatement	-	11,000	-	507	-	10,493
Total Sanitation	8,602,774	8,757,514	517,746	7,419,468	572,338	765,708
Health and Welfare						
Budget and Management	-	-	-	-	-	-
Commissioner, Precinct 4	-	-	-	-	-	-
Executive Office	1,457,200	1,794,629	1,242	1,791,774	-	2,855
Human Services	7,161,887	6,929,935	199,620	3,207,436	22,496	3,700,003

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

	Original Budget	Adjusted Budget	Current Expenditures	Year-to-Date Expenditures	Encumbrances	Balance
Health Department	8,965,260	8,871,875	640,466	8,115,290	51,291	705,294
WIC	2,650	2,650	-	247	-	2,403
Child Welfare	155,122	155,122	11,705	127,556	-	27,566
Veterans Services	582,110	585,191	45,884	567,863	1,274	16,054
Total Health and Welfare	18,324,229	18,339,402	898,917	13,810,167	75,061	4,454,175
Culture and Recreation						
Commissioner, Precinct 1	988,312	1,228,015	70,897	983,859	9,781	234,375
Commissioner, Precinct 2	1,362,857	1,772,688	333,348	1,604,359	21,301	147,029
Commissioner, Precinct 3	865,087	800,521	47,227	611,197	6,967	182,358
Commissioner, Precinct 4	711,494	922,324	37,755	822,577	305	99,442
Executive Office	727,138	737,138	40,833	727,138	-	10,000
Total Culture and Recreation	4,654,888	5,460,686	530,061	4,749,129	38,354	673,203
Conservation						
Executive Office	1,239,415	1,110,518	77,083	917,036	108,315	85,167
Texas Cooperative Extension	639,562	592,544	30,297	364,394	2,158	225,991
Total Conservation	1,878,977	1,703,062	107,380	1,281,430	110,473	311,158
Urban and Economic Development						
County Judge	360,329	1,048,729	32,238	614,629	94,252	339,848
Commissioner, Precinct 1	139,317	138,145	10,372	130,684	1,571	5,890
Commissioner, Precinct 2	638,817	555,294	31,753	373,840	1,775	179,679
Commissioner, Precinct 4	249,997	253,564	16,493	238,402	2,507	12,655
Executive Office	-	-	-	-	-	-
Urban County	130,800	559,852	-	559,836	-	16
Total Urban and Economic Development	1,519,260	2,555,585	90,855	1,917,392	100,105	538,088
Debt Service						
Principal	-	1,047,761	-	1,048,179	-	(419)
Interest	12,000	90,620	251	81,427	-	9,193
Total Debt Service	12,000	1,138,380	251	1,129,606	-	8,774
Other Financing Uses						
Interfund Transfers	12,380,140	16,392,199	670,640	10,557,473	-	5,834,726
Total Other Financing Uses	12,380,140	16,392,199	670,640	10,557,473	-	5,834,726
Total Expenditures and Other Financing Uses	297,253,615	309,042,256	20,360,956	268,013,687	9,335,383	31,693,185

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