

HIDALGO COUNTY
Department Of Budget & Management

Budget Status Report
GENERAL FUND

Fiscal Year 2025 - 3rd Qtr

As of September 30th

	Original Budget	Current Budget	Actual	%	Variance
Revenues:					
Taxes	\$ 281,634,000	\$ 281,635,000	\$ 287,838,000	102%	\$ 6,203,000
Licenses and Permits	1,675,000	1,675,000	1,433,000	86%	(242,000)
Intergovernmental	12,061,000	12,073,000	13,312,000	110%	1,239,000
Charges for Services	17,464,000	17,464,000	15,464,000	89%	(2,000,000)
Fines and Forfeits	250,000	250,000	385,000	154%	135,000
Special Assessments	200,000	1,497,000	1,471,000	98%	(26,000)
Interest	2,140,000	2,140,000	10,260,000	479%	8,120,000
Miscellaneous	635,000	635,000	1,676,000	264%	1,041,000
Total Revenues	\$ 316,059,000	\$ 317,369,000	\$ 331,839,000	105%	\$ 14,470,000
	-	-			
Expenditures:					
General Government	\$ 136,394,000	\$ 146,495,000	\$ 102,472,000	70%	\$ 44,023,000
Public Safety	128,589,000	127,791,000	88,222,000	69%	39,569,000
Highways and Streets	533,000	863,000	552,000	64%	311,000
Sanitation	9,091,000	9,050,000	5,998,000	66%	3,052,000
Health and Welfare	19,384,000	18,514,000	11,657,000	63%	6,857,000
Culture-Recreation	5,078,000	6,510,000	4,399,000	68%	2,111,000
Conservation	1,691,000	1,886,000	1,189,000	63%	697,000
Urban-Economic Dev	1,579,000	2,190,000	1,040,000	47%	1,150,000
Transfers Out	13,720,000	30,549,000	9,467,000	31%	21,082,000
Total Expenditures	\$ 316,059,000	\$ 343,848,000	\$ 224,996,000	65%	\$ 118,852,000
Change in Fund Balance	\$ -	\$ (26,479,000)	\$ 106,843,000		\$ 133,322,000
Beginning Fund Balance	\$ 152,018,000	\$ 152,018,000	\$ 152,018,000		
Ending Fund Balance	\$ 152,018,000	\$ 125,539,000	\$ 258,861,000		

(1) Rounded to nearest \$1,000

(2) Estimated (unaudited) - as of 10/21/25

HIDALGO COUNTY

Department Of Budget & Management

Budget Status Report

GENERAL FUND

Fiscal Year 2025 - 3rd Qtr

	<u>Original Budget</u>	<u>Current Budget</u>	<u>Actual</u>	<u>%</u>	<u>Variance</u>
<u>Department:</u>					
Sheriff	\$ 96,467,000	\$ 94,642,000	\$ 67,811,000	72%	\$ 26,831,000
Health & Human Svcs	18,576,000	16,660,000	9,910,000	59%	6,750,000
District Attorney	17,522,000	17,803,000	12,748,000	72%	5,055,000
Executive Office	15,020,000	17,473,000	15,188,000	87%	2,285,000
Juvenile Probation	15,752,000	15,765,000	9,026,000	57%	6,739,000
Facilities Management	14,251,000	18,272,000	10,112,000	55%	8,160,000
Tax Assessor/Collector	9,929,000	10,075,000	7,094,000	70%	2,981,000
Information Technology	8,646,000	10,522,000	7,320,000	70%	3,202,000
County Judge	3,653,000	4,409,000	2,446,000	55%	1,963,000
Precinct 1	4,916,000	5,413,000	3,399,000	63%	2,014,000
Precinct 2	2,750,000	3,573,000	1,955,000	55%	1,618,000
Precinct 3	4,779,000	6,046,000	3,133,000	52%	2,913,000
Precinct 4	3,485,000	3,497,000	2,375,000	68%	1,122,000
Constables (5)	7,685,000	8,039,000	5,867,000	73%	2,172,000
County Courts (10)	7,325,000	7,041,000	5,175,000	73%	1,866,000
District Courts (13)	6,624,000	6,553,000	4,574,000	70%	1,979,000
County Auditor	5,322,000	5,719,000	3,889,000	68%	1,830,000
County Clerk	5,491,000	5,512,000	3,445,000	63%	2,067,000
District Clerk	4,907,000	4,828,000	3,336,000	69%	1,492,000
Justices of The Peace (9)	4,837,000	4,667,000	3,410,000	73%	1,257,000
Elections	4,742,000	5,304,000	2,921,000	55%	2,383,000
Fire Marshal	3,665,000	4,017,000	1,972,000	49%	2,045,000
Human Resources	2,761,000	2,730,000	1,793,000	66%	937,000
Purchasing Department	2,493,000	2,510,000	1,585,000	63%	925,000
Budget and Management	1,755,000	1,747,000	1,166,000	67%	581,000
County Treasurer	1,638,000	1,645,000	1,079,000	66%	566,000
Planning	1,619,000	1,595,000	997,000	63%	598,000
Other Programs ⁽³⁾	25,729,000	27,242,000	21,803,000	80%	5,439,000
Transfers Out	13,720,000	30,549,000	9,467,000	31%	21,082,000
Total by Department	\$ 316,059,000	\$ 343,848,000	\$ 224,996,000	65%	\$ 118,852,000
	-	-	-		-

HIDALGO COUNTY
Department Of Budget & Management

Budget Status Report
GENERAL FUND

Fiscal Year 2025 - 3rd Qtr

	<u>Original Budget</u>	<u>Current Budget</u>	<u>Actual</u>	<u>%</u>	<u>Variance</u>
<u>Type:</u>					
Personnel	\$ 194,098,000	\$ 191,765,000	\$ 135,927,000	71%	\$ 55,838,000
Operating	79,340,000	92,338,000	59,727,000	65%	32,611,000
Other	23,639,000	23,077,000	15,739,000	68%	7,338,000
Capital Outlay	5,262,000	6,119,000	4,136,000	68%	1,983,000
Transfers Out	13,720,000	30,549,000	9,467,000	31%	21,082,000
Total by Type	\$ 316,059,000	\$ 343,848,000	\$ 224,996,000	65%	\$ 118,852,000
	-	-	-		-
<u>Function:</u>					
Corrections	\$ 72,844,000	\$ 70,838,000	\$ 49,591,000	70%	\$ 21,247,000
Judicial	53,385,000	54,462,000	39,774,000	73%	14,688,000
Police	50,769,000	51,308,000	35,597,000	69%	15,711,000
Administration	50,593,000	52,013,000	37,134,000	71%	14,879,000
Health and Welfare	19,385,000	18,513,000	11,657,000	63%	6,856,000
Facilities Management	14,251,000	18,272,000	10,112,000	55%	8,160,000
Sanitation	9,091,000	9,050,000	5,998,000	66%	3,052,000
Elections	4,742,000	5,304,000	2,921,000	55%	2,383,000
Parks and Recreation	4,760,000	5,872,000	3,770,000	64%	2,102,000
Executive	4,619,000	4,558,000	2,998,000	66%	1,560,000
Fire	3,665,000	4,017,000	1,972,000	49%	2,045,000
Conservation	1,691,000	1,886,000	1,189,000	63%	697,000
Economic Development	1,444,000	2,078,000	945,000	45%	1,133,000
Emergency Management	1,310,000	1,628,000	1,061,000	65%	567,000
Other	9,790,000	13,500,000	10,810,000	80%	2,690,000
Transfers Out	13,720,000	30,549,000	9,467,000	31%	21,082,000
Total by Function	\$ 316,059,000	\$ 343,848,000	\$ 224,996,000	65%	\$ 118,852,000
	-	-	-		-

⁽¹⁾ Rounded to nearest \$1,000

⁽²⁾ Estimated (unaudited) - as of 10/21/25

⁽³⁾ Other Programs: Public Defender, Community Supervision & Corrections, Auxiliary Court, Texas Agrilife Extension, Veterans Services, Indigent Defense, Master Court 1, Master Court 2, Child Welfare, Urban County, Child Protection Court, WIC, 13th Court of Appeals, Domestic Relations Office, Other Judicial Services, Streetlights, Contingencies.

HIDALGO COUNTY
 Department Of Budget & Management

Budget Status Report
 ENDING FUND BALANCES

Fiscal Year 2025 - 3rd Qtr

September 30th

Fund Type ⁽³⁾	Restricted	Assigned	Unassigned		Total ^{(1) (2)}
			Stabilization	Available	
General Fund	\$ 11,567,000	\$ 142,095,000	\$ 52,000,000	\$ 53,199,000	\$ 258,861,000
Road and Bridge	18,676,000	-	-	-	18,676,000
Special Revenue	13,722,000	-	-	-	13,722,000
Debt Service	8,838,000	-	-	-	8,838,000
Capital Projects	85,991,000	-	-	-	85,991,000
Self Funded Ins.	10,663,000	-	-	-	10,663,000
Total	\$ 149,457,000	\$ 142,095,000	\$ 52,000,000	\$ 53,199,000	\$ 396,751,000

Notes: Per General Fund

Assigned Fund Balance:

1. Projects	\$ 20,000,000
2. Encumbrances	17,610,000
3. Other	3,244,000
4. Remaining Budget	101,242,000
Total	\$ 142,096,000

Stabilization Fund Balance:

1. Represents 15% of Adopted Budget (FY26)

Available Fund Balance:

1. Based on assumption on zero lapsed funds by year end
2. Projected to increase to \$60M by year end

⁽¹⁾ Rounded to nearest \$1,000

⁽²⁾ Estimated (unaudited) - as of 10/21/25

⁽³⁾ Not all funds are reported

COUNTY OF HIDALGO, TEXAS

CONSOLIDATED BALANCE SHEET - ADJUSTED & UNAUDITED

September 30th, 2025

	Governmental Funds				Total
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	
ASSETS					
Cash and cash equivalents	\$ 8,872,740	\$ 5,796,849	\$ 410,768	\$ 5,008,973	\$ 20,089,329
Investments	258,571,796	112,000,000	8,165,000	87,300,000	466,036,796
Receivables (net)					
Taxes	20,742,958	6	2,359,868	-	23,102,831
Accounts	16,427,066	63,597	-	11,039	16,501,702
Interest	1,146,928	-	-	-	1,146,928
Loans	114,500	11,100	-	-	125,600
Due from other funds	625,153	2,181,111	262,622	-	3,068,886
Due from other governments	484,391	6,326,867	-	12,655,369	19,466,627
Due from others	351,310	182,746	-	-	534,056
Inventories	978,378	-	-	-	978,378
Prepays	741	-	-	-	741
Total assets	308,315,960	126,562,277	11,198,257	104,975,381	551,051,875
LIABILITIES, DEFERRED INFLOWS, AND FUND BALANCES					
Liabilities:					
Accounts payable	805,497	5,737	-	539,450	1,350,684
Salaries and benefits	6,653,619	-	-	-	6,653,619
Retainage	10,573	963,430	-	5,161,237	6,135,240
Due to other funds	2,630,686	799,077	-	41,275	3,471,037
Due to other governments	9,411,426	373,482	-	24,921	9,809,828
Due to others	2,830	295,283	-	-	298,114
Unearned revenues	3,800,230	90,726,731	-	2,935,802	97,462,763
Undistributed receipts	3,892,630	-	-	-	3,892,630
Total liabilities	27,207,490	93,163,740	-	8,702,685	129,073,915
Deferred inflows of resources:					
Total deferred inflows	22,247,322	1,000,997	2,359,868	10,281,530	35,889,717
Fund balances:					
Nonspendable	1,079,814	-	-	-	1,079,814
Restricted	10,486,638	32,397,539	8,838,390	85,991,166	137,713,733
Assigned:					
Projects	20,000,000	-	-	-	20,000,000
Other	3,243,687	-	-	-	3,243,687
Encumbrances	17,609,778	-	-	-	17,609,778
Remaining budget	101,241,791	-	-	-	101,241,791
Unassigned:					
Stabilization fund	52,000,000	-	-	-	52,000,000
Available	53,199,440	-	-	-	53,199,440
Total fund balances	258,861,147	32,397,539	8,838,390	85,991,166	386,088,243
Total liab/inflow/fund bal	\$ 308,315,960	\$ 126,562,277	\$ 11,198,257	\$ 104,975,381	\$ 551,051,875

COUNTY OF HIDALGO, TEXAS

CONSOLIDATED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - ADJUSTED & UNAUDITED

As of September 30th, 2025

	Governmental Funds				Total
	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	
REVENUES					
Taxes	\$ 287,839,829	\$ -	\$ 31,676,900	\$ -	\$ 319,516,730
Licenses and permits	1,432,602	5,964,790	-	-	7,397,392
Intergovernmental	13,311,801	40,250,730	-	-	53,562,530
Charges for services	15,463,983	7,381,621	-	-	22,845,604
Fines and forfeits	384,841	5,111,169	-	-	5,496,011
Special assessments	173,764	96,665,916	-	-	96,839,680
Interest	10,259,734	3,813,661	589,958	1,237,399	15,900,751
Miscellaneous	1,666,518	2,451,527	-	16.98	4,118,062
Total revenues	330,533,072	161,639,414	32,266,858	1,237,416	525,676,760
EXPENDITURES					
Current: \$409,684,373 (90%)					
General government	101,569,716	4,626,716	-	-	106,196,432
Public safety	88,222,338	23,681,147	-	-	111,903,485
Highways and streets	552,158	20,955,926	-	-	21,508,084
Sanitation	5,997,622	-	-	-	5,997,622
Health and welfare	11,656,781	144,354,496	-	-	156,011,277
Culture and recreation	4,399,094	1,439,010	-	-	5,838,104
Conservation/natural resources	1,189,404	-	-	-	1,189,404
Urban_economic development	1,039,965	-	-	-	1,039,965
Debt service: \$36,910,900 (8%)					
Bond issuance costs	-	-	-	566,779	566,779
Principal	815,748	815,309	17,500,000	-	19,131,057
Interest and fiscal charges	86,628	6,467	17,119,968	-	17,213,063
Capital outlay: \$10,016,102 (2%)					
General government	-	-	-	2,559,419	2,559,419
Public safety	-	-	-	1,053,124	1,053,124
Highways and streets	-	-	-	5,155,574	5,155,574
Health and welfare	-	-	-	62,375	62,375
Culture-recreation	-	-	-	1,185,610	1,185,610
Total expenditures	215,529,454	195,879,072	34,619,968	10,582,881	456,611,374
Revenues (+/-) expenditures	115,003,618	(34,239,657)	(2,353,110)	(9,345,466)	69,065,385
OTHER FINANCING SOURCES (USES)					
Transfers in	22	10,050,512	24,618	(38,287)	10,036,865
Transfers out	(9,466,555)	(890,131)	-	(27,607)	(10,384,292)
Premium on bonds issued	-	-	-	711,779	711,779
Bonds issued	-	-	-	49,855,000	49,855,000
Capital leases (net)	1,297,430	611,934	-	-	1,909,364
Sale of capital assets	9,022	4,580	-	-	13,602
Total other sources (uses)	(8,160,081)	9,776,895	24,618	50,500,886	52,142,318
Net change in fund balances	106,843,537	(24,462,762)	(2,328,492)	41,155,421	121,207,704
Fund balances beginning bal.	152,017,611	56,860,302	11,166,881	44,835,746	264,880,539
Fund balances ending bal.	\$ 258,861,147	\$ 32,397,539	\$ 8,838,390	\$ 85,991,166	\$ 386,088,243