



Hidalgo County, Texas

Monthly Financial Report (Unaudited and Unadjusted)

(Excluding Related Agencies & Component Unit)

SEPTEMBER 30, 2025

Prepared by the Office of the County Auditor
Letty Chavez

Hidalgo County, Texas

Monthly Financial Report (Unaudited and Unadjusted) September 30, 2025

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



HIDALGO COUNTY AUDITOR'S OFFICE

2808 SOUTH BUSINESS HIGHWAY 281
EDINBURG, TEXAS 78539-6243

PHONE: (956) 318-2511 FAX: (956) 318-2577
www.hidalgocounty.us/294/Auditors-Office

June 01, 2026

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 September 30, 2025 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
September 30, 2025

	Governmental Fund Types				Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals
	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Trust & Agency	Capital Assets	General Long-Term Debt	(Memo Only) September 30, 2025
ASSETS AND OTHER DEBITS										
Assets:										
Cash	8,570,737	5,798,118	5,010,113	414,732	706,135	3,096,533	4,357,978	-	-	27,954,347
Investments	75,000,000	112,000,000	87,300,000	8,165,000	-	12,000,000	2,894,230	-	-	297,359,230
Receivables (net of allowance for uncollectibles)	20,598,996	51,924	11,039	2,184,403	-	459	-	-	-	22,846,822
Due from other governments	460,242	8,249,834	11,527,001	-	-	-	-	-	-	20,237,077
Due from other funds	727,528	3,052,361	85,383	483,717	-	6,004	114,534	-	-	4,469,527
Due from component unit	351,310	341,527	1,128,368	-	-	-	-	-	-	1,821,205
Inventories	927,902	-	-	-	-	-	-	-	-	927,902
Prepaid items	741	-	-	-	-	364,482	-	-	-	365,223
Investments - noncurrent	209,032,498	-	-	-	-	-	-	-	-	209,032,498
Advances to other funds	114,500	11,100	-	-	-	150,000	-	-	-	275,600
Other assets	28,000	-	-	-	-	-	-	-	-	28,000
Capital assets (net of accum depr):										
Land	-	-	-	-	1,001,093	-	6,831,498	73,692,100	-	81,524,692
Infrastructure	-	-	-	-	-	-	-	578,339,329	-	578,339,329
Buildings	-	-	-	-	-	-	-	177,072,772	-	177,072,772
Improvements other than buildings	-	-	-	-	-	-	-	39,396,732	-	39,396,732
Machinery and equipment	-	-	-	-	423,301	-	-	142,957,098	-	143,380,399
Construction in progress	-	-	-	-	-	-	-	212,394,837	-	212,394,837
Right-to-use lease asset	-	-	-	-	911,900	5,356	-	-	-	917,256
Amount available for retirement of long-term debt	-	-	-	-	-	-	-	-	-	-
Amount to be provided for retirement of long-term debt	-	-	-	-	-	-	-	-	410,610,000	410,610,000
Total assets	315,812,453	129,504,864	105,061,905	11,247,853	3,042,430	15,622,834	14,198,241	1,223,852,868	410,610,000	2,228,953,447
LIABILITIES, EQUITY AND OTHER CREDITS										
Liabilities:										
Bank overdraft	-	-	-	-	-	-	-	-	-	-
Accounts payable	859,874	5,473	539,450	-	1,388	-	3,379,380	-	-	4,785,564
Vouchers payable	-	-	-	-	-	-	-	-	-	-
Compensated Absences-Current	-	-	-	-	6,800	-	-	-	-	6,800
Claims and judgments	-	-	-	-	-	6,416,177	594,636	-	-	7,010,813
Retainage payable	10,573	963,430	5,161,237	-	-	-	-	-	-	6,135,240
Arbitrage payable	-	-	-	-	-	-	-	-	-	-
Due to other funds	3,483,613	906,407	41,275	-	840	108	26,851	-	-	4,459,093
Due to other governments	9,859,566	373,618	24,921	-	-	-	-	-	-	10,258,105
Due to others	2,008	-	-	-	-	-	-	-	-	2,008
Due to component unit	823	3,864	-	-	-	-	-	-	-	4,687
Held in escrow	2,957,518	8,368	-	-	-	-	9,781,139	-	-	12,747,025
Unearned revenues	843,249	79,652,578	2,935,802	-	-	-	-	-	-	83,431,629
Unavailable revenues	20,673,028	1,332,603	10,281,530	2,184,403	-	-	-	-	-	34,471,565
Undistributed receipts	(784,947)	283,223	-	-	-	-	-	-	-	(501,724)
Capital lease payable	-	-	-	-	1,129,911	5,076	-	-	-	1,134,987
General obligation bonds payable	-	-	-	-	-	-	-	-	410,610,000	410,610,000
Notes payable	-	-	-	-	-	-	-	-	-	-
Compensated Absences-Non Current	-	-	-	-	78,307	-	-	-	-	78,307
Closure and post-closure costs	-	-	-	-	1,497,047	-	-	-	-	1,497,047
Total liabilities	37,905,304	83,529,564	18,984,215	2,184,403	2,714,294	6,421,361	13,782,006	-	410,610,000	576,131,146
Equity and other credits:										
Net investment in capital assets	-	-	-	-	1,206,383	(131)	-	1,223,852,868	-	1,225,059,120
Unrestricted	-	-	-	-	(945,148)	9,051,604	416,235	-	-	8,522,691
Nonspendable	1,079,814	-	-	-	-	150,000	-	-	-	1,229,814
Restricted	10,486,638	45,975,300	86,077,690	9,063,449	66,902	-	-	-	-	151,669,979
Assigned	23,243,687	-	-	-	-	-	-	-	-	23,243,687
Unassigned	243,097,011	-	-	-	-	-	-	-	-	243,097,011
Total equity and other credits	277,907,149	45,975,300	86,077,690	9,063,449	328,137	9,201,473	416,235	1,223,852,868	-	1,652,822,301
Total liabilities, equity and other credits	315,812,453	129,504,864	105,061,905	11,247,853	3,042,430	15,622,834	14,198,241	1,223,852,868	410,610,000	2,228,953,447

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 Ninth Month Ended September 30, 2025

	General	Special Revenue	Capital Projects	Debt Service	Total Governmental Funds
Revenues					
Taxes	289,784,145	12,808	-	31,897,995	321,694,949
Licenses and permits	1,432,602	5,964,790	-	-	7,397,392
Intergovernmental revenues	13,394,171	53,076,482	-	-	66,470,652
Charges for services	16,458,224	7,712,933	-	-	24,171,157
Fines & forfeitures	431,843	5,557,981	-	-	5,989,824
Special assessments	173,764	96,665,916	-	-	96,839,680
Interest earnings	19,604,024	3,816,285	1,238,556	593,922	25,252,787
Miscellaneous	1,690,484	2,454,978	1,269	-	4,146,731
Total revenues	342,969,257	175,262,173	1,239,825	32,491,917	551,963,173
Expenditures					
General government					
Judicial	38,469,832	3,740,838	-	-	42,210,670
Executive	2,890,866	-	-	-	2,890,866
Elections	2,840,279	-	-	-	2,840,279
Financial administration	36,131,952	599,798	-	-	36,731,751
Other	18,392,802	284,084	2,559,419	-	21,236,304
Public safety					
Police	34,145,442	5,657,113	1,053,124	-	40,855,680
Fire	1,944,460	-	-	-	1,944,460
Corrections	48,102,524	18,042,239	-	-	66,144,763
Other protection	1,033,030	54,048	-	-	1,087,078
Highways and streets	552,158	20,957,225	5,155,574	-	26,664,958
Sanitation	5,817,589	-	-	-	5,817,589
Drainage	-	-	-	-	-
Health and welfare	11,254,597	144,380,264	62,375	-	155,697,236
Culture and recreation	4,302,164	1,439,010	1,185,610	-	6,926,784
Conservation	1,176,867	-	-	-	1,176,867
Urban and economic development	1,010,124	-	-	-	1,010,124
Debt service					
Principal	815,748	816,400	-	17,500,000	19,132,149
Interest and fiscal agent fees	86,628	6,552	-	17,119,968	17,213,148
Issuance costs	-	-	566,779	287,115	853,894
Advance refunding escrow	-	-	-	-	-
Intergovernmental expenditures	-	-	-	-	-
Total expenditures	208,967,062	195,977,572	10,582,881	34,907,083	450,434,598
Excess (deficiency) of revenues over (under) expenditures	134,002,195	(20,715,399)	(9,343,056)	(2,415,165)	101,528,575
Other financing sources (uses):					
Sale of capital assets	87,294	26,059	84,114	-	197,467
General long-term debt issued	1,297,430	613,110	50,566,779	26,261,686	78,739,006
Long-term notes issued	-	-	-	-	-
Transfers in	22	10,081,359	(38,287)	24,618	10,067,712
Transfers out	(9,497,402)	(890,131)	(27,607)	-	(10,415,140)
Payment to refunded bond escrow agent	-	-	-	(25,974,572)	(25,974,572)
Total other financing sources (uses)	(8,112,657)	9,830,397	50,585,001	311,733	52,614,474
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	125,889,539	(10,885,002)	41,241,944	(2,103,432)	154,143,049
Fund balance at December 31, 2024	152,017,611	56,860,302	44,835,746	11,166,881	264,880,539
Prior period adjustments	-	-	-	-	-
Fund balance at December 31, 2024 as restated	152,017,611	56,860,302	44,835,746	11,166,881	264,880,539
Adjusting journal entries	-	-	-	-	-
Fund balance ended September 30, 2025	277,907,149	45,975,300	86,077,690	9,063,449	419,023,588

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
September 30, 2025

Fund	Beginning Balance September 1, 2025	Receipts	Disbursements	Ending Balance September 30, 2025
General Fund				
1100 General Fund	7,129,127	48,074,969	46,633,359	8,570,737
Total General Fund	7,129,127	48,074,969	46,633,359	8,570,737
Special Revenue Funds				
1200 Road & Bridge County Wide	6,098,354	15,676,341	22,468,880	(694,185)
1220 LEOSE	94,720	559	17,400	77,880
1222 District Attorney Bad Check Processing	92,416	1,441	2,076	91,781
1223 District Attorney Investigations H.B. 65	256,760	1,735,209	1,525,368	466,601
1224 Drug Abuse Prevention and Rehabilitation	99,426	555,329	600,000	54,755
1225 Pretrial Intervention Prgm Fund	(8,044)	17,586	39,163	(29,620)
1226 Sheriff Investigations	2,033	-	-	2,033
1227 Sheriff Investigations H.B. 65	168,924	1,112,322	1,001,500	279,746
1228 Sheriff Equitable Sharing - Treasury Funds	125,920	907,735	1,003,665	29,989
1229 Sheriff Equitable Sharing - Justice Funds	97,896	1,613,752	1,506,455	205,192
1230 Constable Pct. 3 Investigations H.B. 65	40,129	-	3,226	36,903
1231 Constable Pct. 4 Investigations H.B. 65	191,313	-	-	191,313
1233 Constable Pct. 1 Investigations H.B. 65	71,178	-	-	71,178
1234 County Child Abuse Prevention	79,861	797	-	80,658
1235 District Clerk Records Management & Preservation	36,959	331,417	361,380	6,996
1237 County Clerk Records Management & Preservation	1,081,319	5,864,937	6,559,262	386,993
1238 County Records Management & Preservation	36,615	9	-	36,624
1239 Court Reporter Service	72,033	638,451	638,433	72,051
1240 Juvenile Delinquency Prevention	5,502	-	-	5,502
1241 Courthouse Security	(10,523)	144,283	148,699	(14,938)
1242 Justice Court Technology	214,860	11,753	26,444	200,168
1243 Contributions	(13,209)	353,056	312,624	27,222
1245 Justice Court Building Security	193,856	237	-	194,093
1246 Tax Assessor-Collector Special Vehicle Inventory	1,748,401	15,378	2,094	1,761,686
1247 Law Library	132,847	1,257,445	1,083,702	306,590
1250 Supplemental Court Guardianship	244,245	2,250	-	246,495
1251 HIDTA Chapter 59	(500,610)	1,412,270	944,183	(32,523)
1252 HIDTA US Treasury	155,165	-	-	155,165
1253 HIDTA Other States	104,032	-	-	104,032
1255 County & District Court Technology	201,648	1,287	-	202,935
1256 DA US Department of Justice	292,315	1,008,595	1,008,542	292,367
1257 Constable Pct.3 Treasury	13,482	12,757	3,425	22,813
1258 Local Provider Participation	1,588,939	1,070,738	1,124,460	1,535,218
1259 Constable Pct.4 Federal Sharing - Treasury	3,241	-	-	3,241
1260 Constable Pct.2 Chapter 59	6,269	-	-	6,269
1261 Constable Pct.3 Federal Sharing - DOJ	49,010	-	3,408	45,602
1263 Constable Pct.4 Federal Sharing - DOJ	11,837	-	-	11,837
1265 Constable Pct.1 Federal Sharing - USDOJ	77,147	-	-	77,147
1280 Designated Purpose Grants - Level 0	-	-	-	-
1281 Designated Purpose Grants - Level 1	(328,827)	241,183	213,762	(301,406)
1282 Designated Purpose Grants - Level 2	(271)	83	-	(188)
1283 Designated Purpose Grants - Level 3	(66,928)	53,728	31,891	(45,090)
1284 Designated Purpose Grants - Level 4	(342,367)	261,911	624,842	(705,298)
1285 Designated Purpose Grants - Level 5	(179,993)	115,773	112,531	(176,751)
1286 Designated Purpose Grants - Level 6	167,192	11,204	16,071	162,325
1287 Designated Purpose Grants - Level 7	170,795	-	-	170,795
1289 Designated Purpose Grants - Level 9	(241,713)	150,486	189,839	(281,065)
1290 American Rescue Plan	(7,320,050)	13,000,746	4,813,110	867,586
1291 HIDTA Grants	(323,354)	9,881	65,977	(379,450)
1292 WIC Grants	(1,680,606)	869,844	1,081,197	(1,891,959)
1293 Health Department Grants	5,505,260	430,316	5,885,582	49,994
1294 Juvenile Probation Department Grants	1,138,901	117,406	1,322,445	(66,138)
1295 Post Adjudication Juvenile Boot Camp	227,402	179,750	200,000	207,152
1296 Juvenile Probation Title IV-E	683,024	0	604,075	78,949
1297 Adult Probation Grants	7,263,920	3,462,219	9,135,286	1,590,852
Total Special Revenue Funds	17,828,651	52,650,466	64,680,999	5,798,118
Capital Projects Funds				
1301 Capital Outlay	2,240,678	12,280	473,142	1,779,815
1303 Sale of Capital Assets	2,020,921	-	66,295	1,954,626
1312 Border Colonia Access Program Round III	-	-	-	-
1315 Texas Department of Transportation Projects	(15,522,109)	915,396	1,589,020	(16,195,733)
1342 Certificates of Obligation, Series 2010A&B	-	-	-	-
1345 Certificates of Obligation, Series 2014	117,669	-	-	117,669

County of Hidalgo, Texas
Schedule of Cash Receipts and Disbursements
September 30, 2025

Fund	Beginning Balance September 1, 2025	Receipts	Disbursements	Ending Balance September 30, 2025
1347 Certificates of Obligation, Series 2015A	1,158	-	-	1,158
1350 Certificates of Obligation, Series 2016	129,676	-	-	129,676
1351 Certificates of Obligation, Series 2017	280,674	355	40,389	240,641
1352 Certificates of Obligation, Series 2018A	3,586,079	45,469	406	3,631,142
1353 Certificates of Obligation, Series 2018B	2,283,967	-	-	2,283,967
1355 Certificates of Obligation, Series 2019A	1,377,095	51	43,780	1,333,366
1357 Certificates of Obligation, Series 2020	3,822,742	-	-	3,822,742
1358 Certificates of Obligation, Series 2021	2,844,541	38,287	92,410	2,790,417
1359 Certificates of Obligation Series 2023	1,445,851	3,000,000	1,325,225	3,120,626
Total Capital Projects Funds	4,628,943	4,011,837	3,630,667	5,010,113
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	308,224	15,531	281,000	42,755
1446 Refunding Bonds, Series 2014C	13,824	35,148	13,000	35,972
1447 Certificates of Obligation, Series 2015A	305,977	10,830	302,825	13,982
1448 Refunding Bonds, Series 2015B	273,236	27,607	269,825	31,018
1449 Refunding Bonds, Series 2015C	82,614	-	81,000	1,614
1450 Certificates of Obligation, Series 2016	715,113	28,905	713,000	31,018
1451 Certificates of Obligation, Series 2017	539,233	21,746	534,000	26,979
1452 Certificates of Obligation, Series 2018A	1,678,006	45,062	1,666,825	56,243
1453 Certificates of Obligation, Series 2018B	621,419	16,593	615,825	22,187
1454 Refunding Bonds, Series 2018C	525,130	11,128	520,825	15,433
1455 Certificates of Obligation, Series 2019A	523,061	22,674	518,000	27,735
1456 Refunding Bonds, Series 2019A	358,663	28,102	355,000	31,765
1457 Certificates of Obligation, Series 2020A	556,036	18,576	550,825	23,787
1458 Certificates of Obligation, Series 2021	562,918	18,590	558,000	23,508
1459 Certificates of Obligation, Series 2023	1,198,585	22,150	1,190,000	30,735
Total Debt Service Funds	8,262,039	322,643	8,169,950	414,732
Enterprise Funds				
2101 Sanitary Landfill	519,438	-	-	519,438
2102 Jail Commissary	228,162	17,389	58,854	186,697
Total Enterprise Funds	747,600	17,389	58,854	706,135
Internal Service Funds				
2201 Health Benefits Self-Insurance	3,337,883	3,527,668	3,197,019	3,668,532
2202 Workers' Compensation Self-Insurance	(510,090)	18,358	80,267	(571,999)
Total Internal Service Funds	2,827,794	3,546,026	3,277,286	3,096,533
Private-Purpose Trust Funds				
3301 Unclaimed Money	826,711	-	-	826,711
3302 County Clerk Unclaimed Money	182,695	-	-	182,695
3304 Bail Bond Sureties	56,874	-	-	56,874
Total Private-Purpose Trust Funds	1,066,280	-	-	1,066,280
Agency Funds				
3401 Clearing Fund	3,432,937	9,426,007	9,575,447	3,283,497
3402 Payroll Fund	8,648	10,772,046	10,772,713	7,982
3403 Insurance Fund	220	-	1	220
Total Agency Funds	3,441,805	20,198,053	20,348,161	3,291,699
Grand Total for Primary Government	45,932,239	128,821,383	146,799,275	27,954,347

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

County of Hidalgo, Texas
Schedule of Interfund Transfers
September 30, 2025

	Transfers In:													Debt Service	Enterprise	Enterprise	Fiduciary	Fiduciary	Total		
	Special Revenue						Capital Projects														
	General Fund	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	Sanitary Landfill	Jail Commissary	CSA	Urban County	
Transfer out:																					
General Fund	-	7,986,487	-	-	-	-	-	-	-	951,241	212,247	-	-	-	-	-	65,483	-	205,434	76,510	9,497,402
Special Revenue Funds:																					
R&B Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VAP Program 017	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sheriff CCP59	-	-	-	-	-	-	-	-	-	12,697	-	-	-	-	-	-	-	-	-	-	12,697
Constable Pct. 5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Clerk Title IV-D	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Indigent Health Care	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HIDTA Chapter 59	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HIDTA Fed Sharing-US Treasury	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HIDTA US Justice	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants Lvl 0	22	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	22
Health Department	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Juvenile	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adult Probation	-	-	-	-	-	-	-	-	-	54,544	822,869	-	-	-	-	-	-	-	-	-	877,413
Capital Projects Funds:																					
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Notes, Series 2007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tax Note 2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2009 A&B	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2010	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-	-	-	0
C.O. Series 2014	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24,531	-	-	-	-	24,531
C.O. Series 2015A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	87	-	-	-	-	87
C.O. Series 2016	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2017	-	-	-	-	-	-	-	-	-	41,275	-	-	-	-	-	-	-	-	-	-	41,275
C.O. Series 2018A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2018B	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2019A	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.O. Series 2023	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(38,287)	-	-	-	-	-	(38,287)
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	22	7,986,487	-	-	-	-	-	-	-	1,059,756	212,247	822,869	-	-	(38,287)	24,618	65,483	-	205,434	76,510	10,415,140

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

County of Hidalgo, Texas
Schedule of Long-Term Debt Outstanding
September 30, 2025

	Original Amount	Interest Rates	Year Issued	Year of Maturity	Outstanding Balances		
					Principal	Interest	Total Requirements
Refunding Bonds							
Refunding Bonds, Series 2018C	23,200,000	3.744 - 4.144	2018	2032	23,200,000	4,092,650	27,292,650
Refunding Bonds, Series 2019B	20,645,000	5.00	2019	2030	11,815,000	1,747,500	13,562,500
Refunding Bonds, Series 2025	24,740,000	5.00	2025	2034	24,740,000	4,420,883	29,160,883
Certificates of Obligation							
Certificates of Obligation, Series 2014	20,085,000	3.00 - 5.00	2014	2034	1,535,000	429,800	1,964,800
Certificates of Obligation, Series 2015A	15,785,000	3.00 - 5.00	2015	2040	8,305,000	3,545,719	11,850,719
Certificates of Obligation, Series 2016	35,045,000	2.00 - 5.00	2016	2036	22,430,000	5,664,250	28,094,250
Certificates of Obligation, Series 2017	28,405,000	4.00 - 5.00	2017	2037	20,545,000	6,384,100	26,929,100
Certificates of Obligation, Series 2018A	118,890,000	5.00	2018	2043	117,540,000	63,198,700	180,738,700
Certificates of Obligation, Series 2018B	24,690,000	4.00 - 5.00	2018	2038	19,190,000	7,113,900	26,303,900
Certificates of Obligation, Series 2019A	24,795,000	4.00 - 5.00	2019	2039	19,715,000	6,950,900	26,665,900
Certificates of Obligation, Series 2020	28,490,000	3.00-5.00	2020	2040	25,490,000	9,911,200	35,401,200
Certificates of Obligation, Series 2021	26,325,000	3.00-5.00	2021	2041	23,160,000	6,833,500	29,993,500
Certificates of Obligation, Series 2023	43,440,000	4.75-5.25	2023	2048	43,090,000	31,562,063	74,652,063
Certificates of Obligation, Series 2025	49,855,000	5.00	2025	2055	49,855,000	47,853,584	97,708,584
Total	579,780,000				410,610,000	199,708,748	610,318,748

Schedule of Debt Requirements			
	Principal	Interest	Total
2025	-	-	-
2026	18,415,000	18,748,041	37,163,041
2027	18,770,000	17,889,812	36,659,812
2028	20,145,000	16,993,765	37,138,765
2029	21,540,000	16,018,478	37,558,478
2030-2034	114,415,000	64,240,940	178,655,940
2035-2039	109,930,000	38,210,888	148,140,888
2040-2044	68,355,000	17,372,513	85,727,513
2045-2049	22,510,000	7,224,063	29,734,063
2050-2054	13,430,000	2,855,250	16,285,250
2055	3,100,000	155,000	3,255,000
Total	410,610,000	199,708,747	610,318,748

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 Ninth Month Ended September 30, 2025

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	316,059,027	317,368,676	344,354,002	333,180,923	343,847,577	218,464,464
	Total General Fund	316,059,027	317,368,676	344,354,002	333,180,923	343,847,577	218,464,464
Special Revenue Funds							
1200	Road & Bridge County Wide	22,585,207	23,331,904	20,335,638	26,081,005	35,428,857	17,560,865
1220	LEOSE	-	107,013	111,112	(3,201)	126,472	50,404
1222	District Attorney Bad Check Processing	-	-	13,624	-	30,994	14,105
1223	District Attorney Investigations H.B. 65	-	-	234,976	-	469,535	159,712
1224	Drug Abuse Prevention and Rehabilitation	-	-	27,769	-	-	-
1225	Pretrial Intervention Prgm Fund	310,000	310,000	300,878	-	310,000	324,343
1226	Sheriff Investigations	-	-	19	-	-	-
1227	Sheriff Investigations H.B. 65	-	-	63,280	14,108	69,358	38,557
1228	Sheriff Federal Sharing - U.S. Treasury	-	-	146,651	-	85,395	14,328
1229	Sheriff Federal Sharing - U.S. Dept of Justice	-	-	291,296	-	609,487	240,216
1230	Constable Pct. 3 Investigations H.B. 65	-	-	387	-	16,684	5,019
1231	Constable Pct. 4 Investigations H.B. 65	-	-	2,062	-	224,756	40,249
1233	Constable Pct. 1 Investigations H.B. 65	-	-	9,289	-	67,286	12,072
1234	County Child Abuse Prevention	3,000	3,000	4,665	-	-	-
1235	District Clerk Records Management & Preservation	265,000	265,000	265,174	386,694	386,694	276,210
1237	County Clerk Records Management & Preservation	1,220,000	1,220,000	1,181,576	882,314	1,143,380	557,087
1238	County Records Management & Preservation	-	-	353	-	-	-
1239	Court Reporter Service	300,000	300,000	304,325	-	401,000	243,216
1240	Juvenile Delinquency Prevention	-	-	52	-	-	-
1241	Courthouse Security	510,000	510,000	397,788	539,033	618,709	431,593
1242	Justice Court Technology	110,000	101,347	122,710	209,986	206,644	73,787
1243	Contributions	84,000	84,000	94,847	116,281	198,140	98,704
1245	Justice Court Building Security	4,000	4,000	5,302	-	-	-
1246	Tax Assessor-Collector Special Vehicle Inventory	-	-	169,901	-	744,291	20,459
1247	Law Library	417,000	417,000	439,862	588,015	594,158	372,272
1250	Supplemental Court Guardianship	24,000	24,000	21,274	-	11,000	1,835
1251	HIDTA Chapter 59	-	-	72,401	-	573,859	413,956
1252	HIDTA US Treasury	-	-	1,531	-	7,500	25,346
1253	HIDTA Other States	-	-	977	-	-	-
1254	HIDTA US Justice	-	-	-	-	-	-
1255	Co & District Court Technology	12,000	12,000	13,809	-	-	-
1256	DA US Department of Justice	-	-	153,523	-	257,247	53,119
1257	Constable Pct.3 Treasury	-	-	12,895	-	14,339	4,805
1258	Local Provider Participation Fund	-	98,126,590	99,361,324	-	115,293,917	114,993,433
1259	Constable Pct.4 Federal Sharing - Treasury	-	-	30	-	-	-
1260	Constable Pct.2 Chapter 59	-	-	59	-	-	-
1261	Constable Pct.3 Federal Sharing - DOJ	-	-	10,551	-	39,835	5,922
1263	Constable Pct.4 Federal Sharing - DOJ	-	-	9,474	-	-	-
1265	Constable Pct.1 Federal Sharing - USDOJ	-	-	9,961	-	-	-
1280	Designated Purpose Grants - Level 0	-	-	-	-	22	22
1281	Designated Purpose Grants - Level 1	2,718,861	2,998,024	1,697,053	2,462,944	2,742,107	1,718,961
1282	Designated Purpose Grants - Level 2	87,670	87,670	38,885	87,670	87,670	38,885
1283	Designated Purpose Grants - Level 3	382,995	1,151,788	223,900	323,602	1,092,395	223,900
1284	Designated Purpose Grants - Level 4	4,102,156	8,061,121	3,640,345	4,102,156	8,061,121	4,120,460
1285	Designated Purpose Grants - Level 5	1,829,354	3,609,138	966,809	1,361,500	3,184,401	1,110,628
1286	Designated Purpose Grants - Level 6	2,742,013	3,525,212	585,658	2,742,013	3,525,212	582,961
1287	Designated Purpose Grants - Level 7	162,627	162,627	1,604	162,627	162,627	-
1289	Designated Purpose Grants - Level 9	1,898,047	2,327,474	1,490,304	944,628	2,327,474	1,535,718
1290	AMERICAN RESCUE PLAN	83,264,467	84,998,164	25,063,667	83,264,467	84,998,164	23,057,586
1291	HIDTA Grants	384,680	1,182,215	441,282	384,680	1,182,215	566,594
1292	WIC Grants	9,230,528	21,376,606	7,903,349	9,230,528	21,376,606	7,903,349
1293	Health Department Grants	10,998,127	14,940,183	3,517,363	10,652,659	15,251,099	3,758,894
1294	Juvenile Probation Department Grants	4,042,634	10,377,103	4,021,728	4,042,634	10,377,103	4,060,433
1295	Post Adjudication Juvenile Boot Camp	359,110	990,950	224,086	359,110	990,950	213,200
1296	Juvenile Probation Title IV-E	361,851	361,851	42,812	361,851	361,851	36,248
1297	Adult Probation Grants	18,154,879	42,231,611	11,932,509	18,154,879	42,231,611	11,908,251
	Total Special Revenue Funds	166,564,204	323,197,591	185,982,702	167,452,182	355,882,165	196,867,703
Capital Projects Funds							
1301	Capital Outlay	16,806,677	18,891,332	7,926	16,684,923	18,769,578	1,044,208
1302	Tax Notes, Series 2007	-	-	-	-	-	-
1303	Sale of Capital Assets	-	-	91,881	1,821,086	1,821,086	197,120
1304	Tax Notes, Series 2014	-	-	-	-	-	-
1312	Border Colonia Access Program Round III	-	-	-	-	-	-
1315	Texas Department of Transportation Projects	30,276,092	40,364,684	(26,089)	20,073,208	30,185,796	4,740,722
1342	Certificates of Obligation, Series 2010A&B	-	-	-	-	0	0
1345	Certificates of Obligation, Series 2014	-	83	427	138,571	139,107	24,531
1347	Certificates of Obligation, Series 2015A	-	1	4	-	87	87

County of Hidalgo, Texas
 Summary of Revenues and Expenditures - Budget to Actual
 By Fund
 For the Ninth Month Ended September 30, 2025

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	-	75	419	58,866	59,981	182
1351	Certificates of Obligation, Series 2017	-	195	896	127,576	167,965	98,751
1352	Certificates of Obligation, Series 2018A	-	3,814	16,688	91,626	116,486	116,486
1353	Certificates of Obligation, Series 2018B	-	1,590	7,392	2,287,849	2,299,147	23,355
1355	Certificates of Obligation, Series 2019A	-	899	4,600	1,284,981	1,554,413	387,906
1357	Certificates of Obligation, Series 2020	-	58,915	89,783	3,581,320	3,982,685	25,133
1358	Certificates of Obligation, Series 2021	-	148,370	238,133	8,084,199	8,853,706	937,027
1359	Certificates of Obligation, Series 2023	-	427,836	853,594	35,975,586	37,401,981	2,448,200
Total Capital Projects Funds		<u>47,082,768</u>	<u>59,897,793</u>	<u>1,285,653</u>	<u>90,209,792</u>	<u>105,352,017</u>	<u>10,043,709</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	1,587,073	1,611,604	1,637,923	1,669,169	1,669,169	1,668,344
1446	Refunding Bonds, Series 2014C	2,855,377	2,855,377	2,901,796	3,077,075	3,077,075	3,076,250
1447	Certificates of Obligation, Series 2015A	1,080,085	1,080,172	1,100,033	1,138,569	1,138,569	1,138,569
1448	Refunding Bonds, Series 2015B	2,823,487	2,823,487	2,866,993	2,906,325	2,906,325	2,905,500
1449	Refunding Bonds, Taxable Series 2015C	-	-	2,326	-	-	-
1450	Certificates of Obligation, Series 2016	2,447,719	2,447,719	2,494,828	2,553,725	2,553,725	2,553,725
1451	Certificates of Obligation, Series 2017	2,159,170	2,159,170	2,197,842	2,243,375	2,243,375	2,243,375
1452	Certificates of Obligation, Series 2018A	5,661,297	5,661,297	4,530,001	5,833,025	5,833,025	5,833,025
1453	Certificates of Obligation, Series 2018B	1,545,963	1,545,963	1,588,213	2,022,375	2,022,375	2,022,375
1454	Refunding Bonds, Taxable Series 2018C	877,646	877,646	899,628	921,531	921,531	921,531
1455	Certificates of Obligation, Series 2019A	2,475,828	2,475,828	2,516,676	2,524,775	2,524,775	2,524,775
1456	Refunding Bonds, Taxable Series 2019A	2,785,377	2,785,377	2,830,598	2,891,075	2,891,075	2,891,075
1457	Certificates of Obligation, Series 2020	1,974,841	1,974,841	2,011,009	2,077,975	2,077,975	2,077,975
1458	Certificates of Obligation, Series 2021	2,231,389	2,231,389	2,267,711	2,249,525	2,249,525	2,248,700
1459	Certificates of Obligation, Series 2023	2,624,158	2,624,158	2,670,959	2,514,825	2,514,825	2,514,750
Total Debt Service Funds		<u>33,129,408</u>	<u>33,154,027</u>	<u>32,516,536</u>	<u>34,623,343</u>	<u>34,623,343</u>	<u>34,619,968</u>
Enterprise Funds							
2101	Sanitary Landfill	-	65,483	77,791	-	-	-
2102	Jail Commissary	-	845,457	961,898	826,891	1,229,348	985,294
Total Enterprise Funds		<u>-</u>	<u>910,940</u>	<u>1,039,689</u>	<u>826,891</u>	<u>1,229,348</u>	<u>985,294</u>
Internal Service Funds							
2201	Health Benefits Self-Insurance	-	-	34,189,716	35,603,600	35,606,033	35,746,547
2202	Workers' Compensation Self-Insurance	-	-	350,240	2,016,400	2,017,108	791,129
Total Internal Service Funds		<u>-</u>	<u>-</u>	<u>34,539,956</u>	<u>37,620,000</u>	<u>37,623,141</u>	<u>36,537,677</u>
Private-Purpose Trust Funds							
3301	Unclaimed Money Fund	-	-	20,968	-	-	-
3302	County Clerk Unclaimed Money Fund	-	-	4,706	-	-	-
3304	Bail Bond Sureties	-	-	1,465	-	-	-
Total Private-Purpose Trust Funds		<u>-</u>	<u>-</u>	<u>27,140</u>	<u>-</u>	<u>-</u>	<u>-</u>
Grand Total for Primary Government		<u>562,835,408</u>	<u>734,529,026</u>	<u>599,745,677</u>	<u>663,913,131</u>	<u>878,557,591</u>	<u>497,518,814</u>

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 - Budget to Actual
General Fund
September 30, 2025

	Original Budget	Adjusted Budget	Current Revenues/ Expenditures	Year-to-Date Revenues/ Expenditures	Encumbrances	Balance
Revenues						
Taxes	281,634,407	281,634,407	1,944,316	289,784,145		(8,149,738)
Licenses and permits	1,675,000	1,675,000	145,409	1,432,602		242,398
Intergovernmental revenues	12,061,000	12,073,157	289,920	13,394,171		(1,321,014)
Charges for services	17,464,120	17,464,120	1,623,150	16,458,224		1,005,896
Fines & forfeitures	250,000	250,000	48,119	431,843		(181,843)
Special assessments	200,000	200,000	766	173,764		26,236
Interest earnings	2,140,000	2,140,000	862,323	19,604,024		(17,464,024)
Miscellaneous	634,500	634,540	447,356	1,690,484		(1,055,944)
Total revenues	316,059,027	316,071,224	5,361,358	342,969,257		(26,898,033)
Expenditures						
General government						
Judicial	53,385,174	55,258,206	5,077,820	38,469,832	460,164	16,328,210
Executive	4,619,422	4,557,784	302,513	2,890,866	45,572	1,621,346
Elections	4,741,533	5,303,961	347,040	2,840,279	1,236,082	1,227,600
Financial administration	50,593,411	51,812,283	4,800,681	36,131,952	2,685,116	12,995,214
Other	23,041,411	27,453,138	1,945,314	18,392,802	2,997,957	6,062,379
Public safety						
Police	50,769,313	51,307,855	4,267,123	34,145,442	2,346,209	14,816,204
Fire	3,664,650	4,017,226	283,415	1,944,460	26,993	2,045,773
Corrections	72,845,164	70,837,797	7,945,710	48,102,524	5,664,341	17,070,931
Other protection	1,310,023	1,627,694	274,733	1,033,030	83,800	510,864
Highways and Streets	532,600	862,740	114,745	552,158	3	310,579
Sanitation	9,090,547	9,064,164	791,442	5,817,589	774,122	2,472,453
Health and welfare	19,384,452	18,513,567	1,046,732	11,254,597	622,102	6,636,868
Culture and recreation	5,078,263	6,204,576	457,851	4,302,164	177,908	1,724,504
Conservation	1,691,300	1,886,251	142,341	1,176,867	434,720	274,664
Urban and economic development	1,579,356	2,189,252	128,856	1,010,124	100,424	1,078,704
Debt Service						
Principal	-	815,748	-	815,748	-	-
Interest	12,000	96,509	254	86,628	-	9,881
Total expenditures	302,338,619	311,808,750	27,926,568	208,967,062	17,655,512	85,186,176
Excess (deficiency) of revenues over (under) expenditures	13,720,408	4,262,474	(22,565,210)	134,002,195		
Other financing sources (uses):						
Long-term notes issued	-	-	-	-		-
Sale of capital assets	-	-	(78,272)	87,294		(87,294)
General long-term debt issued	-	1,297,430	-	1,297,430		-
Transfers in	-	22	-	22		-
Transfers out	(30,842,304)	(32,038,827)	(1,116,667)	(9,497,402)		(22,541,426)
Total other financing sources (uses)	(30,842,304)	(30,741,376)	(1,194,939)	(8,112,657)		(22,628,719)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	(26,478,901)		125,889,539		
Unassigned fund balance						
at January 1, 2025	83,662,188	83,662,188		83,662,188		
Prior period adjustments	-	-		-		
Adjusting journal entries	-	-		-		
Unreserved (reserved) fund balance	-	33,545,284		33,545,284		
Unassigned fund balance month ended September 30, 2025	83,662,188	90,728,570		243,097,011		

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

County of Hidalgo, Texas
 Budget Status by Department
 General Fund
 September 30, 2025

	Original Budget	Adjusted Budget	Current Expenditures	Year-to-Date Expenditures	Encumbrances	Balance
Expenditures and Other Financing Uses						
General government						
Judicial						
92nd District Court	523,460	511,886	38,283	340,431	2,765	168,689
93rd District Court	501,233	492,723	39,183	340,089	3,339	149,295
139th District Court	501,279	488,862	28,040	304,297	2,212	182,353
206th District Court	504,469	505,324	35,305	338,176	4,113	163,035
275th District Court	483,206	467,546	25,719	267,898	3,513	196,134
332nd District Court	553,291	538,325	36,830	328,270	6,914	203,142
370th District Court	506,751	498,867	38,265	342,907	1,821	154,139
389th District Court	492,973	475,856	38,991	288,507	3,190	184,159
398th District Court	532,132	531,847	40,535	360,431	13,709	157,708
430th District Court	512,401	527,513	39,068	399,998	4,366	123,149
449th District Court	514,272	508,097	40,407	344,693	2,308	161,096
464th District Court	521,117	523,059	39,165	351,831	14,614	156,614
476th District Court	480,479	480,534	36,630	338,295	5,148	137,090
County Court At Law 1	675,143	649,611	63,096	483,354	3,091	163,166
County Court At Law 2	723,078	687,421	61,024	469,047	3,499	214,876
Probate Court	952,860	929,954	75,682	652,759	4,519	272,676
County Court At Law 4	735,583	707,306	61,198	510,115	732	196,460
County Court At Law 5	708,813	682,805	59,427	491,964	565	190,277
County Court At Law 6	771,730	731,341	56,290	484,013	9,983	237,345
County Court At Law 7	712,394	680,512	59,043	487,897	6,399	186,216
County Court At Law 8	745,057	719,591	61,097	522,565	8,241	188,785
County Court At Law 9	647,444	624,173	53,637	455,874	4,603	163,696
County Court At Law 10	653,372	628,475	52,976	449,641	3,233	175,601
Master Court 1	170,582	170,907	12,072	108,160	1,680	61,067
Master Court 2	181,328	181,328	13,206	118,363	1,449	61,516
Court of Civil Appeals	1,800	1,800	171	1,068	732	-
Auxiliary Court	-	-	-	-	300	(300)
Child Protective Court	78,627	78,627	10,340	80,387	67	(1,826)
Justice of the Peace	-	-	-	-	-	-
Justice of the Peace 1-1	544,418	529,231	41,775	381,638	1,883	145,710
Justice of the Peace 1-2	573,671	556,602	44,175	380,515	1,176	174,912
Justice of the Peace 2-1	525,698	507,334	40,009	353,984	2,965	150,385
Justice of the Peace 2-2	542,985	531,690	42,508	401,063	2,355	128,273
Justice of the Peace 3-1	550,732	527,871	41,317	369,807	5,350	152,714
Justice of the Peace 3-2	562,091	540,369	40,281	372,777	1,612	165,980
Justice of the Peace 4-1	581,189	562,829	44,561	399,059	4,026	159,744
Justice of the Peace 4-2	519,415	497,361	40,132	354,390	2,968	140,002
Justice of the Peace 5-1	437,063	413,643	32,375	283,345	4,769	125,528
Indigent Defense	797,644	795,362	59,667	524,300	4,566	266,496
Criminal District Attorney	17,521,693	18,603,278	1,436,540	12,185,759	165,895	6,251,625
District Clerk	4,906,510	4,828,422	390,439	3,191,406	133,755	1,503,261
Domestic Relations	314,945	311,345	22,034	161,033	891	149,420
Budget and Management	9,079,602	10,483,116	1,548,881	8,354,490	-	2,128,627
Public Defense	1,542,644	1,545,462	137,444	1,095,239	10,846	439,376
Executive Office	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-
Total Judicial	53,385,174	55,258,206	5,077,820	38,469,832	460,164	16,328,210
Executive						
County Judge	2,127,652	2,047,214	131,414	1,108,577	22,345	916,292
Executive Office	2,491,770	2,510,570	171,099	1,782,289	23,227	705,054
Total Executive	4,619,422	4,557,784	302,513	2,890,866	45,572	1,621,346
Elections						
Elections Department	4,741,533	5,303,961	347,040	2,840,279	1,236,082	1,227,600
Total Elections	4,741,533	5,303,961	347,040	2,840,279	1,236,082	1,227,600
Financial Administration						
Appraisal fees	4,000,000	4,508,572	1,127,143	4,508,572	-	-
County Wide Admin	7,209,416	4,986,030	358,299	3,667,113	911,763	407,154
Budget and Management	1,761,038	1,752,669	209,311	1,117,331	35,972	599,365
Executive Office	1,344,359	2,005,617	225,962	1,582,220	25,255	398,143
Tax Assessor-Collector	9,928,607	10,075,307	686,009	6,793,194	201,375	3,080,739
County Treasurer	1,637,562	1,644,514	108,771	1,056,443	11,277	576,794

County of Hidalgo, Texas
Budget Status by Department
General Fund
September 30, 2025

	Original Budget	Adjusted Budget	Current Expenditures	Year-to-Date Expenditures	Encumbrances	Balance
Purchasing Agent	2,492,683	2,509,906	184,404	1,504,815	67,806	937,286
County Auditor	5,321,742	5,718,579	425,900	3,709,853	33,642	1,975,084
County Clerk	5,490,679	5,487,084	365,946	3,297,676	105,414	2,083,993
Human Resources/Civil Service	2,761,254	2,730,375	197,666	1,703,130	7,716	1,019,528
IT Department	8,646,071	10,393,630	911,272	7,191,606	1,284,895	1,917,129
Total Financial Administration	50,593,411	51,812,283	4,800,681	36,131,952	2,685,116	12,995,214
Other						
Commissioner, Precinct 3	-	1,200,000	-	-	-	1,200,000
Commissioner, Precinct 4	20,650	23,750	1,744	12,765	8,836	2,148
Executive Office	7,150,811	8,155,577	72,886	7,592,720	167,811	395,046
Planning Department	1,619,444	1,594,503	113,459	951,946	35,655	606,902
Facilities Management Department	14,250,506	16,479,307	1,757,225	9,835,371	2,785,654	3,858,283
Total Other	23,041,411	27,453,138	1,945,314	18,392,802	2,997,957	6,062,379
Public safety						
Police						
Criminal District Attorney	-	-	-	461	-	(461)
Budget and Management	70,010	70,010	5,833	46,667	23,333	10
Precinct 1	840,000	840,000	70,000	490,000	413,000	(63,000)
Precinct 2	840,000	840,000	140,000	560,000	280,000	-
Executive Office	114,281	109,321	7,642	68,000	-	41,322
Sheriff	39,493,411	39,685,722	3,266,085	26,111,132	994,720	12,579,870
Constables	-	-	-	-	-	-
Constable, Precinct 1	1,571,156	1,596,397	162,206	1,150,790	31,918	413,690
Constable, Precinct 2	1,608,839	1,666,162	143,263	1,218,799	80,415	366,947
Constable, Precinct 3	1,886,488	1,928,355	147,751	1,302,251	35,069	591,034
Constable, Precinct 4	1,902,406	2,140,254	144,459	1,494,572	87,040	558,642
Constable, Precinct 5	717,272	708,884	52,977	466,204	17,364	225,317
Autopsies	1,725,450	1,722,750	126,906	1,236,567	383,350	102,833
Total Police	50,769,313	51,307,855	4,267,123	34,145,442	2,346,209	14,816,204
Fire						
Emergency Services	3,664,650	4,017,226	283,415	1,944,460	26,993	2,045,773
Total Fire	3,664,650	4,017,226	283,415	1,944,460	26,993	2,045,773
Corrections						
Sheriff	56,974,250	54,956,792	6,600,266	39,359,236	5,243,439	10,354,117
Adult Probation	118,500	118,500	8,782	81,142	7,612	29,746
Juvenile Probation	15,752,414	15,762,505	1,336,662	8,662,146	413,290	6,687,069
Juvenile CBG	-	-	-	-	-	-
Total Corrections	72,845,164	70,837,797	7,945,710	48,102,524	5,664,341	17,070,931
Other Protection						
County Judge	1,150,023	1,321,971	249,676	879,867	45,352	396,752
Budget and Management	-	145,723	15,000	42,308	-	103,415
Executive Office	160,000	160,000	10,057	110,855	38,448	10,697
430th District Court	-	-	-	-	-	-
Total Other Protection	1,310,023	1,627,694	274,733	1,033,030	83,800	510,864
Highways and Streets						
Precinct 1	-	-	-	-	-	-
Budget and Management	532,600	862,740	114,745	552,158	3	310,579
Total Highways and Streets	532,600	862,740	114,745	552,158	3	310,579
Sanitation						
Commissioner, Precinct 1	2,894,122	2,864,196	234,066	1,872,813	257,913	733,470
Commissioner, Precinct 2	688,553	792,512	62,578	511,408	79,084	202,020
Commissioner, Precinct 3	3,025,745	2,922,289	226,000	1,792,476	167,231	962,581
Commissioner, Precinct 4	2,442,127	2,445,167	266,386	1,636,498	269,894	538,776
Executive Office	-	-	-	-	-	-
Nuisance Abatement	40,000	40,000	2,412	4,394	-	35,606
Total Sanitation	9,090,547	9,064,164	791,442	5,817,589	774,122	2,472,453
Health and Welfare						
Budget and Management	-	-	1,083	1,083	-	(1,083)
Commissioner, Precinct 1	-	367,078	-	-	317,860	49,218
Commissioner, Precinct 4	-	-	-	-	-	-
Executive Office	1,751,500	1,950,655	2,433	1,946,984	-	3,671
Human Services	7,229,017	5,252,679	277,293	2,074,809	97,159	3,080,712

County of Hidalgo, Texas
 Budget Status by Department
 General Fund
 September 30, 2025

	Original Budget	Adjusted Budget	Current Expenditures	Year-to-Date Expenditures	Encumbrances	Balance
Health Department	9,581,280	9,644,349	683,956	6,218,327	180,755	3,245,268
WIC	2,650	2,650	280	3,976	-	(1,326)
Child Welfare	161,384	161,384	12,340	109,852	-	51,532
Veterans Services	658,621	1,134,772	69,347	899,567	26,329	208,876
Total Health and Welfare	<u>19,384,452</u>	<u>18,513,567</u>	<u>1,046,732</u>	<u>11,254,597</u>	<u>622,102</u>	<u>6,636,868</u>
Culture and Recreation						
Commissioner, Precinct 1	1,036,037	1,195,922	87,271	848,601	11,985	335,336
Commissioner, Precinct 2	1,402,354	1,855,745	134,101	1,110,544	30,533	714,667
Commissioner, Precinct 3	913,530	1,083,537	65,710	707,340	8,645	367,552
Commissioner, Precinct 4	758,342	768,404	54,955	474,098	10,079	284,227
Executive Office	968,000	1,300,969	115,814	1,161,581	116,666	22,722
Total Culture and Recreation	<u>5,078,263</u>	<u>6,204,576</u>	<u>457,851</u>	<u>4,302,164</u>	<u>177,908</u>	<u>1,724,504</u>
Conservation						
Executive Office	1,039,310	1,279,940	105,930	853,026	426,550	364
Texas Cooperative Extension	651,990	606,311	36,411	323,841	8,170	274,300
Total Conservation	<u>1,691,300</u>	<u>1,886,251</u>	<u>142,341</u>	<u>1,176,867</u>	<u>434,720</u>	<u>274,664</u>
Urban and Economic Development						
County Judge	374,901	1,039,401	40,207	372,866	88,168	578,367
Commissioner, Precinct 1	146,252	145,715	10,750	95,995	2,716	47,004
Commissioner, Precinct 2	658,970	633,064	36,702	277,268	5,284	350,512
Commissioner, Precinct 4	263,433	259,967	20,965	169,372	4,255	86,340
Executive Office	-	-	-	-	-	-
Urban County	135,800	111,104	20,232	94,624	-	16,480
Total Urban and Economic Development	<u>1,579,356</u>	<u>2,189,252</u>	<u>128,856</u>	<u>1,010,124</u>	<u>100,424</u>	<u>1,078,704</u>
Debt Service						
Principal	-	815,748	-	815,748	-	-
Interest	12,000	96,509	254	86,628	-	9,881
Total Debt Service	<u>12,000</u>	<u>912,257</u>	<u>254</u>	<u>902,376</u>	<u>-</u>	<u>9,881</u>
Other Financing Uses						
Interfund Transfers	30,842,304	32,038,827	1,116,667	9,497,402	-	22,541,426
Total Other Financing Uses	<u>30,842,304</u>	<u>32,038,827</u>	<u>1,116,667</u>	<u>9,497,402</u>	<u>-</u>	<u>22,541,426</u>
Total Expenditures and Other Financing Uses	<u><u>333,180,923</u></u>	<u><u>343,847,577</u></u>	<u><u>29,043,235</u></u>	<u><u>218,464,464</u></u>	<u><u>17,655,512</u></u>	<u><u>107,727,601</u></u>

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