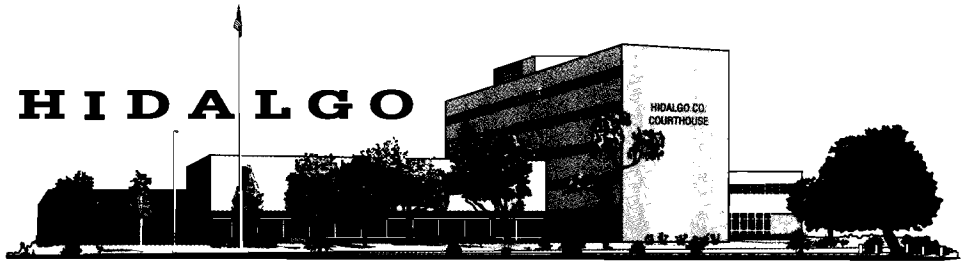


COUNTY *of* HIDALGO



HIDALGO COUNTY AUDITOR'S OFFICE
Hidalgo County Administration Building
2808 South Business Highway 281
Edinburg, Texas 78539-6243
PHONE: (956) 318-2511
FAX: (956) 318-2577
WEBSITE: www.co.hidalgo.tx.us/auditor

EDINBURG, TEXAS 78539

June 10, 2013

The Honorable Pablo Villarreal, Jr., RTA
Hidalgo County Tax Assessor-Collector
County Administration Building
2804 South Business Highway 281
Edinburg, Texas 78539

Re: Change Fund
Local Government Code Section 130.902

Dear Mr. Villarreal:

We have reviewed your request and have approved the increase from \$8,900.00 to \$15,100.00 and from \$21,150.00 to \$27,700.00 (net increase \$12,750.00) to the change fund for the Property Tax Division and Auto License Division, respectively, as you requested. The change fund will be distributed as stated on your letter dated June 5, 2013.

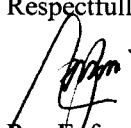
According to Local Government Code Section 130.902, "The Commissioner's Court of a county may set aside from the general fund of the county an amount approved by the County Auditor for use as a change fund by any county or district official who collects public funds. The fund may be used only to make change in connection with collections that are due and payable to the county, the state, or another political subdivision of the state that are made by the official. On the recommendation of the county auditor, the Commissioner's Court may increase or decrease the change fund at any time."

Please submit this letter to Commissioner's Court requesting the change fund to be increased from \$8,900.00 to \$15,100.00 (\$6,200.00 increase) and \$21,150.00 to \$27,700.00 (\$6,550.00 increase). Once Commissioner's Court approves the net increase of \$12,750.00, please request a check from the Hidalgo County Auditor's-Accounts Payable Division to be made payable to "Paul Villarreal, Jr., RTA, Hidalgo County Tax Assessor-Collector."

You will be responsible for this change fund. The change fund should be accounted for on a daily basis and safeguarded under lock and key. Please be reminded that this change fund is not to serve as petty cash or comingled with personal funds.

If you have any questions, do not hesitate to call Yvonne Torres, Revenue Audit Supervisor, at 318-2511 ext. 4642, or Arcy B. Duran, CPA, Director of Audit, at ext. 4645.

Respectfully,


Ray Enfracio, CPA
County Auditor

HIDALGO COUNTY DISTRICT JUDGES

RICARDO B. RODRIGUEZ, JR.
JUDGE, 92ND D.C.

RODOLFO DELGADO
JUDGE, 93RD D.C.

J. R. "BOBBY" FLORES
JUDGE, 139TH D.C.

ROSE GUERRA REYNA
JUDGE, 206TH D.C.

JUAN R. PARTIDA
JUDGE, 275TH D.C.

MARIO E. RAMIREZ, JR.
JUDGE, 332ND D.C.

NOE GONZALEZ
JUDGE, 370TH D.C.
OVERSEER

LETICIA LOPEZ
JUDGE, 388TH D.C.

AIDA SALINAS FLORES
JUDGE, 398TH D.C.

ISRAEL RAMON, JR.
JUDGE, 430TH D.C.

JESSE CONTRERAS
JUDGE, 449TH D.C.

Office of Tax Assessor - Collector
COUNTY of HIDALGO

Pablo "Paul" Villarreal, Jr. R7A
Assessor and Collector

P.O. Box 178
Edinburg, Texas 78540-0178
(956) 318-2157 • (956) 318-2733

June 5, 2013

Ray Eufrazio, CPA
Hidalgo County Auditor
2808 South Business Highway 281
Edinburg, Texas 78539

Re: Change Fund Increase All Substations

Dear Mr. Eufrazio,

As per Local Government Code Sec. 130.902, we hereby respectfully request authorization for approval to increase our Change Funds in the amount \$12,750.00 for our office. The breakdown of the amount requested is outlined in Exhibits 1 & 2 (see attached).

Our office plans to make a change to process in place for Change Orders. Currently, our office designates an employee from each substation and requires them to make a visit to the bank to obtain change. Our goal with this procedural change is to submit a Change Order via a night depository bag with the Armored Service as soon as we transition to the new County Depository. The completed Change Order would subsequently be delivered to our substations by the Armored Service the following business day. This new process would minimize all possible liability to the County, thus restricting a trip to the bank on our part to only emergencies. However, this change fund increase is needed since our new process will leave our main till at each substation with fewer funds on a daily basis.

At the same time, we would like to increase the Tax Division cash boxes to \$100, instead of \$75. This would put each cash box in both Tax and Auto License Divisions in equal \$100 amounts. This increase will certainly reduce the need for change early in the day.

If you have any questions regarding our request, please contact Neida Chavana, Tax Collections Manager at (956) 318-2157, ext. 4705, Eva Mireles, Chief of Operations, ext. 4730, or me at ext. 4704.

Respectfully,

A handwritten signature in black ink that reads "Pablo (Paul) Villarreal Jr." with a stylized flourish at the end.

Pablo "Paul" Villarreal Jr., RTA

Tax Assessor-Collector

Cc: Mr. Sergio Cruz, Budget Officer
Mr. Eva Mireles, Chief of Operations
Ms. Neida Chavana, Tax Collections Manager

Tax Assessor/Collector
Property Tax Division

Current Funds

Alamo	#	Amt/ea	Total
Main Till	1	500.00	500.00
Cash Box	3	75.00	225.00

Edinburg	#	Amt/ea	Total
Main Till	1	2,500.00	2,500.00
Cash Box	16	75.00	1,200.00

Mission	#	Amt/ea	Total
Main Till	1	1,000.00	1,000.00
Cash Box	3	75.00	225.00

Pharr	#	Amt/ea	Total
Main Till	1	425.00	425.00
Cash Box	3	75.00	225.00

San Juan	#	Amt/ea	Total
Main Till	1	1,000.00	1,000.00
Cash Box	3	100.00	300.00

Weslaco	#	Amt/ea	Total
Main Till	1	1,000.00	1,000.00
Cash Box	3	100.00	300.00

Proposed Funds

Alamo	#	Amt/ea	Total
Main Till	1	1,000.00	1,000.00
Cash Box	3	100.00	300.00

Edinburg	#	Amt/ea	Total
Main Till	1	4,000.00	4,000.00
Cash Box	16	100.00	1,600.00

Mission	#	Amt/ea	Total
Main Till	1	2,000.00	2,000.00
Cash Box	3	100.00	300.00

Pharr	#	Amt/ea	Total
Main Till	1	1,500.00	1,500.00
Cash Box	3	100.00	300.00

San Juan	#	Amt/ea	Total
Main Till	1	1,500.00	1,500.00
Cash Box	3	100.00	300.00

Weslaco	#	Amt/ea	Total
Main Till	1	2,000.00	2,000.00
Cash Box	3	100.00	300.00

Net Increase

500.00
75.00

1,500.00
400.00

1,000.00
75.00

1,075.00
75.00

500.00
-

1,000.00
-

Sub-Total Change Fund Increase: Tax Division

6,200.00

**Tax Assessor/Collector
Auto License Division**

Current Funds				Proposed Funds				Net Increase
Alamo								
Main Till	1	700.00	700.00	Main Till	1	1,000.00	1,000.00	300.00
Cash Box	3	100.00	300.00	Cash Box	3	100.00	300.00	-
Edinburg								
Main Till	1	3,325.00	3,325.00	Main Till	1	5,000.00	5,000.00	1,675.00
Cash Box	19	100.00	1,900.00	Cash Box	19	100.00	1,900.00	-
Mission								
Main Till	1	2,800.00	2,800.00	Main Till	1	4,000.00	4,000.00	1,200.00
Cash Box	12	100.00	1,200.00	Cash Box	12	100.00	1,200.00	-
Pharr								
Main Till	1	4,650.00	4,650.00	Main Till	1	5,000.00	5,000.00	350.00
Cash Box	16	100.00	1,600.00	Cash Box	16	100.00	1,600.00	-
San Juan								
Main Till	1	1,075.00	1,075.00	Main Till	1	2,000.00	2,000.00	925.00
Cash Box	5	100.00	500.00	Cash Box	5	100.00	500.00	-
Weslaco								
Main Till	1	2,200.00	2,200.00	Main Till	1	4,000.00	4,000.00	1,800.00
Cash Box	9	100.00	900.00	Cash Box	12	100.00	1,200.00	300.00
Sub-Total Change Fund Increase: Auto License Division								<u>6,550.00</u>
Grand Total Change Fund Increase:								<u><u>12,750.00</u></u>