

COUNTY of HIDALGO



EDINBURG, TEXAS 78539

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

April 8, 2019

The Honorable Richard Cortez, Hidalgo County Judge
The Honorable David Fuentes, Commissioner, Precinct No. 1
The Honorable Eduardo "Eddie" Cantu, Commissioner, Precinct No. 2
The Honorable Jose M. Flores, Commissioner, Precinct No. 3
The Honorable Ellie Torres, Commissioner, Precinct No. 4

RE: Certification of Revenue

Dear Judge and Commissioners:

Pursuant to Local Government Code § 111.07075 SPECIAL BUDGET FOR REVENUE RECEIVED AFTER START OF FISCAL YEAR.

The county auditor shall certify to the commissioners court the receipt of revenue from a new source not anticipated before the adoption of the budget and not included in the budget for that fiscal year. On certification, the court may adopt a special budget for the limited purpose of spending the revenue for general purposes or for any of its intended purposes.

I, Maria Arcilia Duran, County Auditor of Hidalgo County, certify to the Hidalgo County Commissioners Court the revenue received from a transfer from Jail Commissary Trust Fund in the amount of \$120,512.00 to fund the purchase of new computers for the Adult Detention Facility. These funds may now be made available by creating a new special budget or amending a current budget for its intended purposes.

CERTIFIED BY:

Maria Arcilia Duran, CPA
Hidalgo County Auditor

4-8-19

Date



HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92ND D.C. FERNANDO MANCIAS JUDGE, 93RD D.C. J. R. "BOBBY" FLORES JUDGE, 131TH D.C. ROSE GUERRA REYNA JUDGE, 206TH D.C. MARLA CUELLAR JUDGE, 275TH D.C. MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. NOE GONZALEZ JUDGE, 376TH D.C. OVERSEER LETICIA LOPEZ JUDGE, 383TH D.C. L. KENO VASQUEZ JUDGE, 388TH D.C. ISRAEL RAMON, JR. JUDGE, 430TH D.C. RENEE R. BETANCOURT JUDGE, 443TH D.C. JAIME TIJERNA JUDGE, 444TH D.C.

Nereyda Gonzalez

From: linda.fong@auditor.co.hidalgo.tx.us
Sent: Thursday, April 04, 2019 10:19 AM
To: Nereyda Gonzalez
Cc: Marcela Luna
Subject: FW: Certification of Revenues Request for \$120,512.00 (Jail Commissary)
Attachments: COR \$120,512.00.pdf; AI-69757.pdf

Linda Fong

First Assistant Auditor
Hidalgo County Auditor's Office
2808 South Business Highway 281, Edinburg, Texas 78539
Phone: (956) 318-2511 ext. 4668
Fax: (956) 318-2577
Email: linda.fong@auditor.co.hidalgo.tx.us

From: Pedro Luis Ramirez <pedro.ramirez@hidalgo.org>
Sent: Thursday, April 4, 2019 8:59 AM
To: arcy.duran@auditor.co.hidalgo.tx.us
Cc: linda.fong@auditor.co.hidalgo.tx.us; letty.chavez@auditor.co.hidalgo.tx.us; 'Emilia Uriegas' <emilia.uriesgas@hidalgo.org>
Subject: Certification of Revenues Request for \$120,512.00 (Jail Commissary)

Ms. Duran:

This is to formally request the certification of revenues in the amount of \$120,512.00 (Jail Commissary Account Program 2102) in reference to AI# 69757 for CC agenda of 4/09/19.

Should you require additional information, feel free to contact our office.

Sincerely,

Pedro Luis Ramirez, MACC, MBA, MPP

Accountant IV
Hidalgo County Sheriff's Office • Financial Services Division
Edinburg, Texas 78542 • Phone: (956) 393-6151
pedro.ramirez@hidalgo.org



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AI-69757

Sheriff's Office 8. C.

CC - REGULAR

Meeting Date: 04/09/2019

Submitted For: Roy Quintanilha, SHERIFF DEPT.

Submitted By: Emilia Uriegas, SHERIFF DEPT.

Department: SHERIFF DEPT.

Information

CAPTION

Jail Commissary (2102):

1. Approval of Certification of Revenues by the County Auditor.
2. Approval of 2019 appropriation of funds in the amount of \$120,512.00.

BACKGROUND

To provide the funding for the purchase of new computers for the Adult Detention Facility.

Fiscal Impact

CALENDAR YEAR: 2019

ACCT. #: 9-2102-423-21-280-015-0-XXX

FUNDS AVAILABLE Y/N?: Y **MATCHING FUNDS Y/N?:** N

BUDGETARY IMPACT:

Funding is provided by the Jail Commissary bank account. (Hidalgo County Treasurer's Receipt No. 233682 dated 04/04/19).

Attachments

Budget Amendment

COR Request

Form Review

<u>Inbox</u>	<u>Reviewed By</u>	<u>Date</u>
Emilia Uriegas (Originator)	Emilia Uriegas	04/04/2019 09:31 AM
Budget & Management	Veronica Ortiz	04/04/2019 09:32 AM
Final Approval	Monica Salinas	04/05/2019 05:05 PM
Form Started By: Emilia Uriegas		Started On: 04/03/2019 04:38 PM
Final Approval Date: 04/05/2019		



OFFICIAL HIDALGO COUNTY RECEIPT
OFFICE OF THE COUNTY TREASURER
LITA L. LEO

Receipt No: 233682

Received From: SHERIFF'S DEPT. 04/03/19

Date 04/04/19

1	5632	PURCHASE OF NEW COMPUTERS/A.D.FACILITY	120,512.00
		9-2102-391-03-000-426-0-000	

Total: 120,512.00

Check Total	120,512.00
Cash Total	.00
Credit Total	.00
Other Total	.00

HIDALGO COUNTY SHERIFF'S OFFICE
REVENUE REMITTANCE FORM
4/3/2019

TO: HIDALGO COUNTY TREASURER

THE FOLLOWING REMITTANCE REPRESENTS COLLECTIONS FOR:

1. Sheriff's Office - Court Ordered Confiscations \$ _____
(Seizure made prior to October 18, 1989)

- A. Credit Account Number: _____
- B. Actual date property seizure was made: _____
- C. Funds were awarded by District Court No. _____
on _____, CAUSE # _____
- D. These Funds must be Appropriated through Commissioner's
Court before they can be expended.

2. Undistributed Sheriff Fines and Court Costs ("D" Account) \$ _____

- A. Credit Account Number: _____
- B. For Receipts Issued from No. _____ to No. _____
- C. For Date(s) _____

3. Sheriff's Office - Court Ordered Confiscations \$ _____
(Seizure made on October 18, 1989 and thereafter)

- A. Credit Account Number: _____
- B. Actual date property seizure was made: _____
- C. Funds were awarded by District Court No. _____
on _____, CAUSE # _____
- D. These Funds must be Appropriated through Commissioner's
Court before they can be expended.

4. Sheriff's Office - Jail Commissary Trust Funds \$ 120,512.00

- A. Credit Account Number: 9-2102-391-03-000-426-0-000
- B. For Purchase of Computers for the Adult Detention Facility
- C. These payments comply with all applicable State Statutes and any
applicable rules promulgated by the Texas Commission on Jail Standards.

GRAND TOTAL REMITTED TO TREASURER \$ 120,512.00

APPROVED BY: *Emilia Weiss*
HIDALGO COUNTY SHERIFF OR DESIGNEE

4/3/19
DATE

PREPARED BY: *Paul L. Rj*
ACCOUNTANT IV

233682
TREASURER'S RECEIPT NO.



HIDALGO COUNTY JAIL COMMISSARY

P.O. BOX 1228
EDINBURG, TX 78540
PH. 956-381-7900 EXT. 7928



**Lone Star
National Bank**

www.lonestarnationalbank.com
88-1168/1149

5632

4/3/2019

PAY TO THE ORDER OF Hidalgo County Treasurer

\$ **120,512.00

One Hundred Twenty Thousand Five Hundred Twelve and 00/100*****

DOLLARS

Hidalgo County Treasurer

VOID AFTER 90 DAYS

AUTHORIZED SIGNATURE

MEMO

Funding for the Purchase of New Computers for the

⑈005632⑈ ⑆114916687⑆ 710 15949⑈

HIDALGO COUNTY JAIL COMMISSARY

Hidalgo County Treasurer

4/3/2019

Funding for the Purchase of New Computers for the

120,512.00

5632

Cash on Deposit - LS Funding for the Purchase of New Computers for

120,512.00

HIDALGO COUNTY JAIL COMMISSARY

Hidalgo County Treasurer

4/3/2019

Funding for the Purchase of New Computers for the

120,512.00

5632

Cash on Deposit - LS Funding for the Purchase of New Computers for

120,512.00



RENE GUERRA

June 12, 2013



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

RE: Authorized Use of Hidalgo County Jail Commissary Fund

Dear Mr. Eufrazio,

You have questioned the Hidalgo County Sheriff's use of commissary funds for the purchase of computers to Brandon Wood, Executive Director of the Texas Commission on Jail Standards.

In his letter, Mr. Wood suggested you consult with the District Attorney's Office regarding the purchase of computer equipment with commissary funds. I have reviewed your correspondence along with information provided by the Hidalgo County Sheriff's Office (HCSO) regarding said computer equipment.

Furthermore, as part of my research in to this issue, I have reviewed the following:

- Op. Tex. Att'y Gen. GA-0791 (2010)
- Tex. Loc. Gov't Code
- Op. Tex. Att'y Gen. MW-143 (1980)
- Other relevant Attorney General Opinions and Case law

Under the Local Government Code, the sheriff or his designee has the "exclusive control of the commissary funds." *See* Tex. Loc. Gov't Code §351.0415. The sheriff's use of commissary funds is limited to the five designated purposes outlined in Section 351.0415:

- (1) Fund, staff and equip a program addressing the social needs of the inmates, including an educational or recreational program and religious or rehabilitative counseling;
- (2) Supply inmates with clothing, writing materials, and hygiene supplies;
- (3) Establish, staff, and equip the commissary operation and fund the salaries of staff responsible for managing the inmates' commissary accounts;
- (4) Fund, staff, and equip both an educational and a law library for the educational use of inmates; or
- (5) Fund physical plant improvements, technology, equipment, programs, services, and activities that provide for the well-being, health, safety and security of the inmates and the facility. *See Id.* §351.0415.

"Pursuant to the express terms of section 351.0415(c), the commissary fund must be used to benefit the inmates of the county jail. Thus, the proceeds from operating the commissary are funds held by the sheriff for the benefit of a specific group of persons." *See* Op. Tex. Att'y Gen. GA-0791 (2010) citing Op. Tex. Att'y Gen. MW-143 (1980) (stating that all profits from

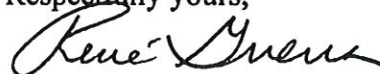
operating a jail commissary must be spent for the “benefit, education and welfare” of jail inmates). In previous opinions, the Attorney General determined that “where the profits [of a commissary] are spent for the benefit of the jail inmates, they help ‘supply the wants’ of persons confined in jail. Consequently, we believe the operation of a profit making commissary would be consistent with article 5116, V.T.C.S., where the profits are spent for the benefit, education and welfare of jail inmates.” *See Op. Tex. Att’y Gen. MW-143 (1980)*. However, the Attorney General did not go so far as to define what expenditures would qualify as a benefit or for the welfare of the inmates.

If a statute is unambiguous, effect must be given to its plain meaning, unless doing so would lead to absurd results. *See State v. Stevenson (Cr.App. 1997) 958 S.W.2d 824, on remand 993 S.W.2d 857*. Here, the statute is clear on its face (although the Courts and Legislature have not identified specific permissible purchases through commissary funds). As such, we must consider the statutory authority as a whole and within the relevant context. The HCSO has identified 82 computers purchased using proceeds from the commissary fund and provide their given locations and uses. The purchase of the computers themselves is permissible under §351.0415. *See Tex. Loc. Gov’t Code §351.0415(5)*. To date, there is no statutory or legal authority stating the items purchased must be used exclusively for the five designated purposes in §351.0415. Some of the examples the HCSO provided include using the computers for inventorying inmate property, depositing money into inmates’ commissary accounts and running background checks and identifying inmates’ criminal history. Moreover, other uses described as being for the security of the inmates appears to benefit the welfare of the inmates. As such, each of these stated uses would fall within the plain meaning of Section 351.0415. In addition, as the person statutorily designated with exclusive control over the commissary fund, the sheriff has wide discretion over the relevant use of commissary funds. *See Tex. Loc. Gov’t Code §351.0415*.

In short, the purchase of computers with commissary funds is permissible as “technology, equipment, programs, services, and activities that provide for the well-being, health, safety and security of the inmates and the facility” under §351.0415(5). *See Op. Tex. Att’y Gen. MW-143 (1980)*. *See also Tex. Loc. Gov’t Code §351.0415*

Please feel free to contact me at (956) 318-2300, should you have any questions or wish to discuss this matter further.

Respectfully yours,



RENE GUERRA,
CRIMINAL DISTRICT ATTORNEY
HIDALGO COUNTY, TEXAS

cc: Hon. Guadalupe “Lupe” Treviño, Hidalgo County Sheriff

DATE: April 9, 2019
DEPARTMENT HEAD: J. E. "Eddie" Guerra
DEPARTMENT NAME: Jail Commissary
ACCOUNT NUMBER: 9-2102-423-21-280-015-0-XXX

SUBJECT: **Budget Amendments (Increases) in Accordance with Local Government Code, Chapter 111, Subchapter C**

Honorable Commissioners' Court of Hidalgo County:

I would like to request the following Amendments (increases) to my budget in accordance with Local Government Code, Chapter 111, Subchapter C

INCREASE ACCOUNT NUMBER(S)	ACCOUNT OBJECT NAME	AMOUNT
9-2102-423-21-280-015-0-610	Jail Commissary--General Supplies	42,692.00
9-2102-423-21-280-015-0-660	Jail Commissary--Furnishings and Equipment	77,820.00
9-2102-391-03-000-426-0-000	Transfer In - Jail Commissary Trust Fund	120,512.00
TOTAL APPROPRIATIONS		<u>120,512.00</u>

REASON: To appropriate funding for the purchase and installation of computers at the Hidalgo County Adult Detention Center

DEPARTMENT HEAD SIGNATURE

DATE

APPROVED COMMISSIONERS' COURT

ATTEST COUNTY CLERK