



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

November 28, 2023

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 Everardo "Ever" Villarreal, 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, Linda Fong, Interim County Auditor of Hidalgo County, certify to the Hidalgo County Commissioners Court, the following revenue for FY 2023 interest earnings in the amount of \$1,524,089.14. These funds may now be made available by creating a new special budget or amending a current budget for its intended purposes.

HIDALGO COUNTY DISTRICT JUDGES

LUIS M. SINGLETERRY JUDGE, 92 ND D.C.	FERNANDO MANCIAS JUDGE, 93 RD D.C.	J. R. "BOBBY" FLORES JUDGE, 139 TH D.C.	ROSE GUERRA REYNA JUDGE, 206 TH D.C.	MARLA CUELLAR JUDGE, 275 TH D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 ND D.C.	NOE GONZALEZ JUDGE, 370 TH D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 TH D.C.	L. KENO VASQUEZ JUDGE, 398 TH D.C.	ISRAEL RAMON, JR. JUDGE, 430 TH D.C.	RENEE R. BETANCOURT JUDGE, 449 TH D.C.	JOSE "JOE" RAMIREZ JUDGE, 464 TH D.C.	YSMAEL FONSECA JUDGE, 476 TH D.C.
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Account	Account Description	Amount
3-1342-361-11-000-000-0-000	CO 2010AB-NOW INTEREST	1,123.49
3-1345-361-11-000-000-0-000	CO 2014-NOW INTEREST	537.06
3-1347-361-11-000-000-0 -000	CO 2015A-NOW INTEREST	129.58
3-1350-361-11-000-000-0-000	CO 2016-NOW INTEREST	3,940.27
3-1351-361-11-000-000-0-000	CO 2017-NOW INTEREST	5,178.69
3-1352-361-10-000-000-0-00 0	CO 2018A-INTEREST EARNINGS	154,770.47
3-1352-361-11-000-000-0-000	CO 2018A-NOW INTEREST	11,358.44
3-1353-361-10-000-000-0-000	CO 20188-INTEREST EARNINGS	163,968.18
3-1353-361-11-000-000-0-000	CO 20188-NOW INTEREST	8,159.09
3-1355-361-10-000-000-0-000	CO 2019A-INTEREST EARNINGS	115,937.51
3-1355-361-11-000-000-0-000	CO 2019A-NOW INTEREST	8,825.63
3-1357-361-10 -000-000-0-000	CO 2020-INTEREST EARNINGS	321,423.55
3-1357-361-11-000-000-0-000	CO 2020-NOW INTEREST	8,863.74
3-1358-361-10-000-000-0-000	CO 2021-INTEREST EARNINGS	718,186.13
3-1358-361-11-000-000-0-000	CO 2021-NOW INTEREST	1,687.31
		\$1,524,089.14

CERTIFIED BY:


 Linda Fong, CPFO
 Hidalgo County Interim Auditor

11/28/2023
 Date

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. MARIO E. RAMIREZ, JR. JUDGE, 332ND D.C. NOE GONZALEZ JUDGE, 370TH D.C. OVERSEER LETICIA LOPEZ JUDGE, 389TH D.C. L. KENO VASQUEZ JUDGE, 398TH D.C. ISRAEL RAMON, JR. JUDGE, 430TH D.C. RENEE R. BETANCOURT JUDGE, 449TH D.C. JOSE "JOE" RAMIREZ JUDGE, 464TH D.C. YSMAEL FONSECA JUDGE, 476TH D.C.

AI-93274
CC REGULAR AGENDA REGULAR MTG

Budget and Management 19. C. 1.
Budget Appropriations

Meeting Date: 11/28/2023

Submitted For: Dagoberto Soto, BUDGET & MANAGEMENT
Submitted By: Angélica M. Tapia

Department: BUDGET & MANAGEMENT

CAPTION

Capital Projects Funds (13XX):

Approval of certification of revenues as certified by the County Auditor for revenues received from interest earnings from various capital project funds and appropriation and interfund transfers of said capital project funds.

BACKGROUND

Fiscal Impact

CALENDAR YEAR: 2023

ACCT. #: 3-1XXX-XXX-XX-XXX-XXX-X-XXX

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

BUDGETARY IMPACT:

CO FUNDS AVAILABLE AS OF 11/15/23.

APPROPRIATING \$2,644,631.62 (\$1,120,542.48 OF FUND BALANCE & \$1,524,089.14 INTEREST EARNED FN 361-10 & 361-11).

CURRENT FUND BALANCE IS \$1,401,978.17, PENDING REVERSAL OF AJE-210511 10/7/22 \$281,435.69 DONE IN ERROR.

INTEREST EARNING REVENUES PENDING CERTIFICATION BY THE COUNTY AUDITOR'S OFFICE (REQUEST SUBMITTED 11/16/23).

Attachments

APPROPRIATION/INTERFUND
COR MEMO

Form Review

Inbox	Reviewed By	Date
Budget & Management	Veronica Ortiz	11/16/2023 04:26 PM
Final Approval	Monica Salinas	11/21/2023 05:35 PM
Form Started By: Angélica M. Tapia		Started On: 11/13/2023 02:07 PM
Final Approval Date: 11/21/2023		



Jesus Muniz <jesus.muniz@auditor.co.hidalgo.tx.us>

Fwd: CERTIFICATION OF REVENUES - VARIOUS CAPITAL FUNDS MEMO

2 messages

Claudia Ortiz <claudia.ortiz@auditor.co.hidalgo.tx.us>

Tue, Nov 28, 2023 at 8:27

To: Jesus Muniz <jesus.muniz@auditor.co.hidalgo.tx.us>, Ray Morin <ray.morin@auditor.co.hidalgo.tx.us>

Cc: Letty Chavez <letty.chavez@auditor.co.hidalgo.tx.us>, Linda Fong <linda.fong@auditor.co.hidalgo.tx.us>

Good morning Jesse,

Please prepare the certification of revenues for AI-93274 and the transfer letter to the Treasurer's Office.

Thank you,

**Claudia M Ortiz**

Financial Accounting Supervisor | Hidalgo County | Auditor's Office

P: (956) 318-2511 Ext. 4672

E: claudia.ortiz@auditor.co.hidalgo.tx.us

A: 2808 S. Business Highway 281 Edinburg, TX 78539

----- Forwarded message -----

From: **Letty Chavez** <letty.chavez@auditor.co.hidalgo.tx.us>

Date: Tue, Nov 28, 2023 at 8:21 AM

Subject: Re: CERTIFICATION OF REVENUES - VARIOUS CAPITAL FUNDS MEMO

To: Ray Morin <ray.morin@auditor.co.hidalgo.tx.us>

Cc: fong, linda <linda.fong@auditor.co.hidalgo.tx.us>, Claudia Ortiz <claudia.ortiz@auditor.co.hidalgo.tx.us>

Ray/Claudia

Did anyone work on this certification? It's on the agenda for today. Who reviews the agendas to make sure that all the requests for certifications have been fulfilled?

*Letty Chavez***First Assistant Auditor****Hidalgo County Auditor's Office****956-318-2511 ext. 4651**

CONFIDENTIALITY NOTICE

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On Thu, Nov 16, 2023 at 2:35 PM Angelica Tapia <angelica.tapia@co.hidalgo.tx.us> wrote:

DEPARTMENT OF BUDGET & MANAGEMENT

O: (956) 292-7025
F: (956) 292-7034

www.co.hidalgo.tx.us/budget

505 S. McColl Rd. Suite G
Edinburg, Texas 78539



MEMORANDUM

To: Linda Fong, Interim County Auditor

From: Rey Salazar, Strategic Planning Division Director *RS*

Date: November 16, 2023

Subject: Certification of Revenues various Capital Funds

CC: Letty Chavez, First Assistant Auditor
Rey Morin, Financial Accounting Supervisor

Please let this memo serve as a request for a Certification of Revenues letter from your office in relation to interest earning revenues for various Capital Fund accounts.

We are requesting the certification of the following:

Account	Account Description	Amount
3-1342-361-11-000-000-0-000	CO 2010AB-NOW INTEREST	1,123.49
3-1345-361-11-000-000-0-000	CO 2014-NOW INTEREST	537.06
3-1347-361-11-000-000-0-000	CO 2015A-NOW INTEREST	129.58
3-1350-361-11-000-000-0-000	CO 2016-NOW INTEREST	3,940.27
3-1351-361-11-000-000-0-000	CO 2017-NOW INTEREST	5,178.69
3-1352-361-10-000-000-0-000	CO 2018A-INTEREST EARNINGS	154,770.47
3-1352-361-11-000-000-0-000	CO 2018A-NOW INTEREST	11,358.44
3-1353-361-10-000-000-0-000	CO 2018B-INTEREST EARNINGS	163,968.18
3-1353-361-11-000-000-0-000	CO 2018B-NOW INTEREST	8,159.09
3-1355-361-10-000-000-0-000	CO 2019A-INTEREST EARNINGS	115,937.51
3-1355-361-11-000-000-0-000	CO 2019A-NOW INTEREST	8,825.63
3-1357-361-10-000-000-0-000	CO 2020-INTEREST EARNINGS	321,423.55
3-1357-361-11-000-000-0-000	CO 2020-NOW INTEREST	8,863.74
3-1358-361-10-000-000-0-000	CO 2021-INTEREST EARNINGS	718,186.13
3-1358-361-11-000-000-0-000	CO 2021-NOW INTEREST	1,687.31

AI-93274 is scheduled for next week's Commissioners Court Agenda to appropriate these funds.

Thank you for your prompt attention to this matter. If you have any questions, please do not hesitate to contact Angélica M. Tapia, Budget Analyst at (956) 292-7025 ext. 5415.

Run Date 11/16/23 02:14 PM
 For 01/01/23 - 01/31/24
 Periods 01 - 13

Hidalgo County
Revenue Summary Report
 Standard Report Format

Page No 1
 FJRES02A

1001 - Standard Report Spec

Account No/Description	Orig Budget	Adjustments	Est. Revenue	Revenue Rcvd		Avail	Percent
				Current	Y-T-D		
3-1342-361-11-000-000-0-000 CO 2010AB-NOW INTEREST 1342 CERTIFICATES OF OBLIGATION, SERIES 2010A	.00 .00	.00 .00	.00 .00	1,123.49 1,123.49	1,123.49 1,123.49	-1,123.49 -1,123.49	.00 .00
3-1345-361-11-000-000-0-000 CO 2014-NOW INTEREST 1345 CERTIFICATES OF OBLIGATION, SERIES 2014	.00 .00	.00 .00	.00 .00	537.06 537.06	537.06 537.06	-537.06 -537.06	.00 .00
3-1347-361-11-000-000-0-000 CO 2015A-NOW INTEREST 1347 CERTIFICATES OF OBLIGATION, SERIES 2015A	.00 .00	.00 .00	.00 .00	129.58 129.58	129.58 129.58	-129.58 -129.58	.00 .00
3-1350-361-11-000-000-0-000 CO 2016-NOW INTEREST 1350 CERTIFICATES OF OBLIGATION, SERIES 2016	.00 .00	.00 .00	.00 .00	3,940.27 3,940.27	3,940.27 3,940.27	-3,940.27 -3,940.27	.00 .00
3-1351-361-11-000-000-0-000 CO 2017-NOW INTEREST 1351 CERTIFICATES OF OBLIGATION, SERIES 2017	.00 .00	.00 .00	.00 .00	5,178.69 5,178.69	5,178.69 5,178.69	-5,178.69 -5,178.69	.00 .00
3-1352-361-10-000-000-0-000 CO 2018A-INTEREST EARNINGS	.00	.00	.00	154,770.47	154,770.47	-154,770.47	.00
3-1352-361-11-000-000-0-000 CO 2018A-NOW INTEREST 1352 CERTIFICATES OF OBLIGATION, SERIES 2018A	.00 .00	.00 .00	.00 .00	11,358.44 166,128.91	11,358.44 166,128.91	-11,358.44 -166,128.91	.00 .00
3-1353-361-10-000-000-0-000 CO 2018B-INTEREST EARNINGS	.00	.00	.00	163,968.18	163,968.18	-163,968.18	.00
3-1353-361-11-000-000-0-000 CO 2018B-NOW INTEREST 1353 CERTIFICATES OF OBLIGATION, SERIES 2018B	.00 .00	.00 .00	.00 .00	8,159.09 172,127.27	8,159.09 172,127.27	-8,159.09 -172,127.27	.00 .00
3-1355-361-10-000-000-0-000 CO 2019A-INTEREST EARNINGS	.00	.00	.00	115,937.51	115,937.51	-115,937.51	.00
3-1355-361-11-000-000-0-000 CO 2019A-NOW INTEREST 1355 CERTIFICATES OF OBLIGATION, SERIES 2019A	.00 .00	.00 .00	.00 .00	8,825.63 124,763.14	8,825.63 124,763.14	-8,825.63 -124,763.14	.00 .00
3-1357-361-10-000-000-0-000 CO 2020-INTEREST EARNINGS	.00	.00	.00	321,423.55	321,423.55	-321,423.55	.00
3-1357-361-11-000-000-0-000 CO 2020-NOW INTEREST 1357 CERTIFICATES OF OBLIGATION, SERIES 2020	.00 .00	.00 .00	.00 .00	8,863.74 330,287.29	8,863.74 330,287.29	-8,863.74 -330,287.29	.00 .00
3-1358-361-10-000-000-0-000 CO2021-INTEREST EARNINGS	.00	.00	.00	718,186.13	718,186.13	-718,186.13	.00
3-1358-361-11-000-000-0-000 CO2021-NOW INTEREST 1358 CERTIFICATES OF OBLIGATION, SERIES 2021 3 YEAR 2023	.00 .00 .00	.00 .00 .00	.00 .00 .00	1,687.31 719,873.44 1,524,089.14	1,687.31 719,873.44 1,524,089.14	-1,687.31 -719,873.44 -1,524,089.14	.00 .00 .00

Jesus Muniz <jesus.muniz@auditor.co.hidalgo.tx.us>
 Draft To: Claudia Ortiz <claudia.ortiz@auditor.co.hidalgo.tx.us>

Tue, Nov 28, 2023 at 8:58 AM

[Quoted text hidden]

Jesus Muniz

Accountant IV
 Hidalgo County Auditor's Office
 2808 South Business Highway 281
 Edinburg, Texas 78539
 Office: (956) 318-2511 Ext.4665
 Fax: (956) 318-2577

Website - www.co.hidalgo.tx.us/auditor



[Quoted text hidden]

DEPARTMENT OF BUDGET & MANAGEMENT

O: (956) 292-7025
F: (956) 292-7034

www.co.hidalgo.tx.us/budget

505 S. McColl Rd. Suite G
Edinburg, Texas 78539



MEMORANDUM

To: Linda Fong, Interim County Auditor

From: Rey Salazar, Strategic Planning Division Director *RS*

Date: November 16, 2023

Subject: Certification of Revenues various Capital Funds

CC: Letty Chavez, First Assistant Auditor
Rey Morin, Financial Accounting Supervisor

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3-1350-361-11-000-000-0-000	CO 2016-NOW INTEREST	3,940.27
3-1351-361-11-000-000-0-000	CO 2017-NOW INTEREST	5,178.69
3-1352-361-10-000-000-0-000	CO 2018A-INTEREST EARNINGS	154,770.47
3-1352-361-11-000-000-0-000	CO 2018A-NOW INTEREST	11,358.44
3-1353-361-10-000-000-0-000	CO 2018B-INTEREST EARNINGS	163,968.18
3-1353-361-11-000-000-0-000	CO 2018B-NOW INTEREST	8,159.09
3-1355-361-10-000-000-0-000	CO 2019A-INTEREST EARNINGS	115,937.51
3-1355-361-11-000-000-0-000	CO 2019A-NOW INTEREST	8,825.63
3-1357-361-10-000-000-0-000	CO 2020-INTEREST EARNINGS	321,423.55
3-1357-361-11-000-000-0-000	CO 2020-NOW INTEREST	8,863.74
3-1358-361-10-000-000-0-000	CO 2021-INTEREST EARNINGS	718,186.13
3-1358-361-11-000-000-0-000	CO 2021-NOW INTEREST	1,687.31

AI-93274 is scheduled for next week's Commissioners Court Agenda to appropriate these funds.

Thank you for your prompt attention to this matter. If you have any questions, please do not hesitate to contact Angélica M. Tapia, Budget Analyst at (956) 292-7025 ext. 5415.

DATE: November 28, 2023

2023



DEPARTMENT HEAD: Dagoberto Soto Jr., Director of Budget & Management

Appropriation/Interfund
AI-93274

DEPARTMENT NAME: Department of Budget & Management for Various Accounts

ACCOUNT NUMBER: 3-1XXX-XXX-XX-XXX-XXX-X-XXX

Contact Person: Angélica M. Tapia Ph#: (956) 292-7025 ext. 5415

SUBJECT: **Budget Amendments** (increase (decrease)) in accordance with Local Government Code, Chapter 111, § 111.070, Item C (2).

Honorable Commissioners' Court of Hidalgo County:

I would like to request the following Budget Amendments (increase (decrease)) in accordance with Local Government Code, Chapter 111, § 111.070, Item C (2).

INCREASE ACCOUNT NUMBER(S)	ACCOUNT (OBJECT) NAME		AMOUNT
FUND 1342			
3-1342-361-11-000-000-0- 000	CO2010AB	NOW INTEREST	1,123.49
3-1342-491-01-000-000-0- 456	TRANSFER OUT	LTRB 2019B	1,546.18
3-1456-391-01-000-000-0- 342	TRANSFER IN	CO2010AB	1,546.18
3-1342-491-01-123-107-0- 315	TRANSFER OUT	TXDOT PCT3 VETERANS/SH495	37,612.18
3-1315-391-01-123-107-0- 342	TRANSFER IN	CO2010AB PCT3 VETERANS/SH495	37,612.18
3-1315-431-00-123-107-0- 710	TXDOT-PCT3 VET (ABRAM-LA HOMA)	LAND	37,612.18
FUND 1345			
3-1345-361-11-000-000-0- 000	CO2014	NOW INTEREST	537.06
3-1345-491-01-000-000-0- 445	TRANSFER OUT	CO2014	1,036.72
3-1445-391-01-000-000-0- 345	TRANSFER IN	CO2014	1,036.72
FUND 1347			
3-1347-361-11-000-000-0- 000	CO2015A	NOW INTEREST	129.58
3-1347-491-01-000-000-0- 447	TRANSFER OUT	CO2015A	335.78
3-1447-391-01-000-000-0- 347	TRANSFER IN	CO2015A	335.78
FUND 1350			
3-1350-361-11-000-000-0- 000	CO2016	NOW INTEREST	3,940.27
3-1350-419-40-125-035-0- 730	CO2016-NEW COURTHOUSE	BUILDINGS	9,457.08
FUND 1351			
3-1351-361-11-000-000-0- 000	CO2017	NOW INTEREST	5,178.69
3-1351-419-40-125-035-0- 730	CO2017-NEW COURTHOUSE	BUILDINGS	11,265.28
FUND 1352			
3-1352-361-10-000-000-0- 000	CO2018A	INTEREST EARNINGS	154,770.47
3-1352-361-11-000-000-0- 000	CO2018A	NOW INTEREST	11,358.44
3-1352-419-40-125-035-0- 730	CO 2018A-NEW COURTHOUSE	BUILDINGS	249,022.48

FUND 1353			
3-1353-361-10-000-000-0- 000	CO2018B	INTEREST EARNINGS	163,968.18
3-1353-361-11-000-000-0- 000	CO2018B	NOW INTEREST	8,159.09
3-1353-491-01-000-000-0- 453	TRANSFER OUT	CO2018B	366,620.50
3-1453-391-01-000-000-0- 353	TRANSFER IN	CO2018B	366,620.50
FUND 1355			
3-1355-361-10-000-000-0- 000	CO2019A	INTEREST EARNINGS	115,937.51
3-1355-361-11-000-000-0- 000	CO2019A	NOW INTEREST	8,825.63
3-1355-419-40-125-035-0- 730	CO2019A-NEW COURTHOUSE	BUILDINGS	259,228.85
FUND 1357			
3-1357-361-10-000-000-0- 000	CO2020	INTEREST EARNINGS	321,423.55
3-1357-361-11-000-000-0- 000	CO2020	NOW INTEREST	8,863.74
3-1357-419-40-125-035-0- 730	CO2020-NEW COURTHOUSE	BUILDINGS	528,299.72
FUND 1358			
3-1358-361-10-000-000-0- 000	CO2021	INTEREST EARNINGS	718,186.13
3-1358-361-11-000-000-0- 000	CO2021	NOW INTEREST	1,687.31
3-1358-419-40-125-035-0- 730	CO2021-NEW COURTHOUSE	BUILDINGS	1,180,206.85

TOTAL BUDGET INCREASE (DECREASE)	1315	37,612.18
TOTAL BUDGET INCREASE (DECREASE)	1342	(1,546.18)
TOTAL BUDGET INCREASE (DECREASE)	1345	(1,036.72)
TOTAL BUDGET INCREASE (DECREASE)	1347	(335.78)
TOTAL BUDGET INCREASE (DECREASE)	1350	9,457.08
TOTAL BUDGET INCREASE (DECREASE)	1351	11,265.28
TOTAL BUDGET INCREASE (DECREASE)	1352	249,022.48
TOTAL BUDGET INCREASE (DECREASE)	1353	(366,620.50)
TOTAL BUDGET INCREASE (DECREASE)	1355	259,228.85
TOTAL BUDGET INCREASE (DECREASE)	1357	528,299.72
TOTAL BUDGET INCREASE (DECREASE)	1358	1,180,206.85
TOTAL BUDGET INCREASE (DECREASE)	1359	0.00
TOTAL BUDGET INCREASE (DECREASE)	1445	1,036.72
TOTAL BUDGET INCREASE (DECREASE)	1447	335.78
TOTAL BUDGET INCREASE (DECREASE)	1453	366,620.50
TOTAL BUDGET INCREASE (DECREASE)	1456	1,546.18

REASON:

Appropriation of funds and various interfund transfers to expense interest earning revenue.

DEPARTMENT HEAD SIGNATURE

APPROVED COMMISSIONERS' COURT

DATE

ATTEST COUNTY CLERK