

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

July 23, 2024

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

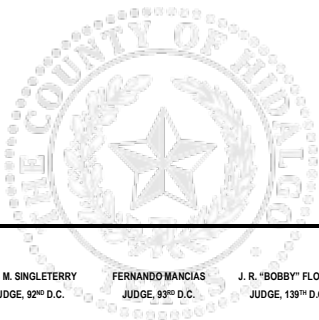
Re: Certification of Revenue

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, Letty Chavez, County Auditor of Hidalgo County, certify to the Hidalgo County Commissioners Court, the following revenues for FY 2024 interest earnings in the amount of \$782,970.05. 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, 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.

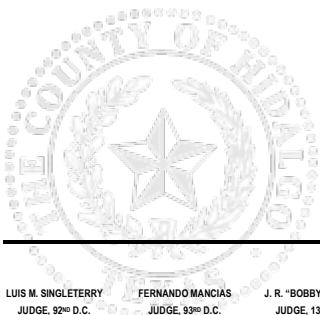
Account	Account Description	Amount
4-1342-361-11-000-000-0-000	CO 2010AB-NOW INTEREST	32.32
4-1345-361-11-000-000-0-000	CO 2014-NOW INTEREST	248.64
4-1347-361-11-000-000-0-000	CO 2015A-NOW INTEREST	59.25
4-1350-361-11-000-000-0-000	CO 2016-NOW INTEREST	834.50
4-1351-361-11-000-000-0-000	CO 2017-NOW INTEREST	1,402.88
4-1352-361-10-000-000-0-000	CO 2018A-INTEREST EARNINGS	109,878.51
4-1352-361-11-000-000-0-000	CO 2018A-NOW INTEREST	5,276.62
4-1353-361-10-000-000-0-000	CO 2018B-INTEREST EARNINGS	34,823.25
4-1353-361-11-000-000-0-000	CO 2018B-NOW INTEREST	4,794.13
4-1355-361-11-000-000-0-000	CO 2019A-NOW INTEREST	6,658.78
4-1357-361-10-000-000-0-000	CO 2020-INTEREST EARNINGS	164,391.21
4-1357-361-11-000-000-0-000	CO 2020-NOW INTEREST	3,430.92
4-1358-361-10-000-000-0-000	CO 2021-INTEREST EARNINGS	450,560.83
4-1358-361-11-000-000-0-000	CO 2021 -NOW INTEREST	578.21
	TOTAL:	782,970.05

CERTIFIED BY:



 Letty Chavez
 Hidalgo County Auditor

Date: 7/23/2024



HIDALGO COUNTY DISTRICT JUDGES

AI-96071

Budget and Management 21. E. 1.

CC REGULAR AGENDA REGULAR MTG

Budget Appropriations

Meeting Date: 07/23/2024

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

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: 2024

ACCT. #: 4-1XXX-XXX-XX-XXX-XXX-X-XXX

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

BUDGETARY IMPACT:

CO FUNDS AVAILABLE AS OF 7/19/24.

APPROPRIATING \$1,512,511.30 (\$729,541.25 OF FUND BALANCE & \$782,970.05 INTEREST EARNED FN 361-10 & 361-11).

INTEREST EARNING REVENUES PENDING CERTIFICATION BY THE COUNTY AUDITOR'S OFFICE (REQUEST SUBMITTED 7/19/24).

Attachments

APPROPRIATION/INTERFUND

COR MEMO

Form Review

Inbox	Reviewed By	Date
Budget & Management	Veronica Ortiz	07/19/2024 02:46 PM
Final Approval	Monica Salinas	07/19/2024 04:14 PM
Final Approval	Monica Salinas	07/19/2024 05:14 PM
Form Started By: Angélica M. Tapia		Started On: 07/19/2024 09:57 AM
Final Approval Date: 07/19/2024		

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: Letty Chavez, County Auditor

From: Damaris San Miguel, Budget & Management Division Manager *DS*

Date: July 19, 2024

Subject: Certification of Revenues various Capital Funds

CC: Reynaldo Cantu III, First Assistant Auditor
Merlen Muñoz, Director of Accounting Division
Rey Morin, Financial Accounting Supervisor
Claudia Ortiz, 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
4-1342-361-11-000-000-0-000	CO 2010AB-NOW INTEREST	32.32
4-1345-361-11-000-000-0-000	CO 2014-NOW INTEREST	248.64
4-1347-361-11-000-000-0-000	CO 2015A-NOW INTEREST	59.25
4-1350-361-11-000-000-0-000	CO 2016-NOW INTEREST	834.50
4-1351-361-11-000-000-0-000	CO 2017-NOW INTEREST	1,402.88
4-1352-361-10-000-000-0-000	CO 2018A-INTEREST EARNINGS	109,878.51
4-1352-361-11-000-000-0-000	CO 2018A-NOW INTEREST	5,276.62
4-1353-361-10-000-000-0-000	CO 2018B-INTEREST EARNINGS	34,823.25
4-1353-361-11-000-000-0-000	CO 2018B-NOW INTEREST	4,794.13
4-1355-361-11-000-000-0-000	CO 2019A-NOW INTEREST	6,658.78
4-1357-361-10-000-000-0-000	CO 2020-INTEREST EARNINGS	164,391.21
4-1357-361-11-000-000-0-000	CO 2020-NOW INTEREST	3,430.92
4-1358-361-10-000-000-0-000	CO 2021-INTEREST EARNINGS	450,560.83
4-1358-361-11-000-000-0-000	CO 2021-NOW INTEREST	578.21
	Total	782,970.05

AI-96071 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.

Revenue Summary

Standard Report Format

Hidalgo County

Report Description: 1001 - Standard Report Spec

Account Year: 24

Period Range: 01 - 13

Date Range: 01/01/2024 - 01/31/2025

Account	Account Description	Original Budget	Adjustments	Est Revenue	Revenue Received		Available	Percent	
					Current	YTD			
1342 CERTIFICATES OF OBLIGATION, SERIES 2010A									
4-1342-361-11-000-000-0-000	CO 2010AB-NOW INTEREST	0.00	0.00	0.00		32.32	32.32	-32.32	0.00
1342 CERTIFICATES OF OBLIGATION, SERIES 2010A		\$0.00	\$0.00	\$0.00		\$32.32	\$32.32	-\$32.32	0.00
1345 CERTIFICATES OF OBLIGATION, SERIES 2014									
4-1345-361-11-000-000-0-000	CO 2014-NOW INTEREST	0.00	0.00	0.00		248.64	248.64	-248.64	0.00
1345 CERTIFICATES OF OBLIGATION, SERIES 2014		\$0.00	\$0.00	\$0.00		\$248.64	\$248.64	-\$248.64	0.00
1347 CERTIFICATES OF OBLIGATION, SERIES 2015A									
4-1347-361-11-000-000-0-000	CO 2015A-NOW INTEREST	0.00	0.00	0.00		59.25	59.25	-59.25	0.00
1347 CERTIFICATES OF OBLIGATION, SERIES 2015A		\$0.00	\$0.00	\$0.00		\$59.25	\$59.25	-\$59.25	0.00
1350 CERTIFICATES OF OBLIGATION, SERIES 2016									
4-1350-361-11-000-000-0-000	CO 2016-NOW INTEREST	0.00	0.00	0.00		834.50	834.50	-834.50	0.00
1350 CERTIFICATES OF OBLIGATION, SERIES 2016		\$0.00	\$0.00	\$0.00		\$834.50	\$834.50	-\$834.50	0.00
1351 CERTIFICATES OF OBLIGATION, SERIES 2017									
4-1351-361-11-000-000-0-000	CO 2017-NOW INTEREST	0.00	0.00	0.00		1,402.88	1,402.88	-1,402.88	0.00
1351 CERTIFICATES OF OBLIGATION, SERIES 2017		\$0.00	\$0.00	\$0.00		\$1,402.88	\$1,402.88	-\$1,402.88	0.00
1352 CERTIFICATES OF OBLIGATION, SERIES 2018A									
4-1352-361-10-000-000-0-000	CO 2018A-INTEREST EARNINGS	0.00	0.00	0.00		109,878.51	109,878.51	-109,878.51	0.00
4-1352-361-11-000-000-0-000	CO 2018A-NOW INTEREST	0.00	0.00	0.00		5,276.62	5,276.62	-5,276.62	0.00
1352 CERTIFICATES OF OBLIGATION, SERIES 2018A		\$0.00	\$0.00	\$0.00		\$115,155.13	\$115,155.13	-\$115,155.13	0.00
1353 CERTIFICATES OF OBLIGATION, SERIES 2018B									
4-1353-361-10-000-000-0-000	CO 2018B-INTEREST EARNINGS	0.00	0.00	0.00		34,823.25	34,823.25	-34,823.25	0.00
4-1353-361-11-000-000-0-000	CO 2018B-NOW INTEREST	0.00	0.00	0.00		4,794.13	4,794.13	-4,794.13	0.00
1353 CERTIFICATES OF OBLIGATION, SERIES 2018B		\$0.00	\$0.00	\$0.00		\$39,617.38	\$39,617.38	-\$39,617.38	0.00
1355 CERTIFICATES OF OBLIGATION, SERIES 2019A									
4-1355-361-11-000-000-0-000	CO 2019A-NOW INTEREST	0.00	0.00	0.00		6,658.78	6,658.78	-6,658.78	0.00
1355 CERTIFICATES OF OBLIGATION, SERIES 2019A		\$0.00	\$0.00	\$0.00		\$6,658.78	\$6,658.78	-\$6,658.78	0.00
1357 CERTIFICATES OF OBLIGATION, SERIES 2020									
4-1357-361-10-000-000-0-000	CO 2020-INTEREST EARNINGS	0.00	0.00	0.00		164,391.21	164,391.21	-164,391.21	0.00
4-1357-361-11-000-000-0-000	CO 2020-NOW INTEREST	0.00	0.00	0.00		3,430.92	3,430.92	-3,430.92	0.00
1357 CERTIFICATES OF OBLIGATION, SERIES 2020		\$0.00	\$0.00	\$0.00		\$167,822.13	\$167,822.13	-\$167,822.13	0.00
1358 CERTIFICATES OF OBLIGATION, SERIES 2021									
4-1358-361-10-000-000-0-000	CO2021-INTEREST EARNINGS	0.00	0.00	0.00		450,560.83	450,560.83	-450,560.83	0.00
4-1358-361-11-000-000-0-000	CO2021-NOW INTEREST	0.00	0.00	0.00		578.21	578.21	-578.21	0.00
1358 CERTIFICATES OF OBLIGATION, SERIES 2021		\$0.00	\$0.00	\$0.00		\$451,139.04	\$451,139.04	-\$451,139.04	0.00
4 YEAR 2024		\$0.00	\$0.00	\$0.00		\$782,970.05	\$782,970.05	-\$782,970.05	0.00

Report Description: 1001 - Standard Report Spec

Account Year: 24

Period Range: 01 - 13

Date Range: 01/01/2024 - 01/31/2025

FJRES02A

(build 24.4.7.1)

Selection Criteria

Account Year	24
Account Period Range	01 - 13
Report ID	256386
Report Title	Standard Report Format
Report Description	1001 - Standard Report Spec
Role ID	INQUIRY

Display Options

Calc Percent Received by	Available
Show Zero Accounts	No
Summary/Detail	Detail

Report Specification Sort / Totals

YEAR	Sequence: 1	Heading: N	Total: Y	Page Break: N
FUND	Sequence: 2	Heading: Y	Total: Y	Page Break: N
FUNCTION	Sequence: 3	Heading: N	Total: N	Page Break: N
SUB FUNCTION	Sequence: 4	Heading: N	Total: N	Page Break: N
DEPARTMENT	Sequence: 5	Heading: N	Total: N	Page Break: N
PROGRAM	Sequence: 6	Heading: N	Total: N	Page Break: N
FISCAL YEAR	Sequence: 7	Heading: N	Total: N	Page Break: N
OBJECT	Sequence: 8	Heading: N	Total: N	Page Break: N

Report Specification Selection Ranges

FUND	1342 - 1358
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DATE: July 23, 2024

2024



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

Appropriation/Interfund
AI-96071

DEPARTMENT NAME: Department of Budget & Management for Various Accounts

ACCOUNT NUMBER: 4-1XXX-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		
4-1342-361-11-000-000-0- 000	CO2010AB NOW INTEREST	32.32
4-1342-491-01-000-000-0- 456	TRANSFER OUT LTRB 2019B	809.19
4-1456-391-01-000-000-0- 342	TRANSFER IN CO2010AB	809.19
FUND 1345		
4-1345-361-11-000-000-0- 000	CO2014 NOW INTEREST	248.64
4-1345-491-01-000-000-0- 445	TRANSFER OUT CO2014	670.45
4-1445-391-01-000-000-0- 345	TRANSFER IN CO2014	670.45
FUND 1347		
4-1347-361-11-000-000-0- 000	CO2015A NOW INTEREST	59.25
4-1347-491-01-000-000-0- 447	TRANSFER OUT CO2015A	159.89
4-1447-391-01-000-000-0- 347	TRANSFER IN CO2015A	159.89
FUND 1350		
4-1350-361-11-000-000-0- 000	CO2016 NOW INTEREST	834.50
4-1350-419-40-125-035-0- 730	CO2016-NEW COURTHOUSE BUILDINGS	2,559.04
FUND 1351		
4-1351-361-11-000-000-0- 000	CO2017 NOW INTEREST	1,402.88
4-1351-419-40-125-035-0- 730	CO2017-NEW COURTHOUSE BUILDINGS	5,383.14
FUND 1352		
4-1352-361-10-000-000-0- 000	CO2018A INTEREST EARNINGS	109,878.51
4-1352-361-11-000-000-0- 000	CO2018A NOW INTEREST	5,276.62
4-1352-419-40-125-035-0- 730	CO 2018A-NEW COURTHOUSE BUILDINGS	181,773.85
FUND 1353		
4-1353-361-10-000-000-0- 000	CO2018B INTEREST EARNINGS	34,823.25
4-1353-361-11-000-000-0- 000	CO2018B NOW INTEREST	4,794.13
4-1353-491-01-000-000-0- 453	TRANSFER OUT CO2018B	83,216.90
4-1453-391-01-000-000-0- 353	TRANSFER IN CO2018B	83,216.90

FUND 1355			
4-1355-361-11-000-000-0- 000	CO2019A	NOW INTEREST	6,658.78
4-1355-419-40-125-035-0- 730	CO2019A-NEW COURTHOUSE	BUILDINGS	6,658.78
FUND 1357			
4-1357-361-10-000-000-0- 000	CO2020	INTEREST EARNINGS	164,391.21
4-1357-361-11-000-000-0- 000	CO2020	NOW INTEREST	3,430.92
4-1357-415-00-115-002-0- 730	CO2020-CO WIDE ADMIN	BUILDINGS	167,822.13
FUND 1358			
4-1358-361-10-000-000-0- 000	CO2021	INTEREST EARNINGS	450,560.83
4-1358-361-11-000-000-0- 000	CO2021	NOW INTEREST	578.21
4-1358-415-00-115-002-0- 730	CO2021-CO WIDE ADMIN	BUILDINGS	1,063,457.93

TOTAL BUDGET INCREASE (DECREASE)	1342	(809.19)
TOTAL BUDGET INCREASE (DECREASE)	1345	(670.45)
TOTAL BUDGET INCREASE (DECREASE)	1347	(159.89)
TOTAL BUDGET INCREASE (DECREASE)	1350	2,559.04
TOTAL BUDGET INCREASE (DECREASE)	1351	5,383.14
TOTAL BUDGET INCREASE (DECREASE)	1352	181,773.85
TOTAL BUDGET INCREASE (DECREASE)	1353	(83,216.90)
TOTAL BUDGET INCREASE (DECREASE)	1355	6,658.78
TOTAL BUDGET INCREASE (DECREASE)	1357	167,822.13
TOTAL BUDGET INCREASE (DECREASE)	1358	1,063,457.93
TOTAL BUDGET INCREASE (DECREASE)	1445	670.45
TOTAL BUDGET INCREASE (DECREASE)	1447	159.89
TOTAL BUDGET INCREASE (DECREASE)	1453	83,216.90
TOTAL BUDGET INCREASE (DECREASE)	1456	809.19

REASON:

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

DEPARTMENT HEAD SIGNATURE

APPROVED COMMISSIONERS' COURT

DATE

ATTEST COUNTY CLERK