

# 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](http://www.co.hidalgo.tx.us/auditor)**

August 26, 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

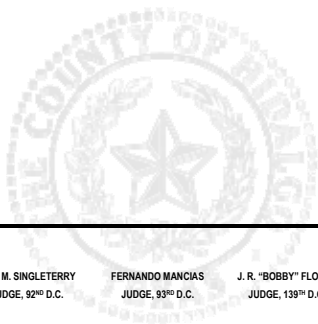
## Re: Certification of Revenue

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 \$1,172,825.30. 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 <sup>ND</sup> D.C.	FERNANDO MANCIAS JUDGE, 93 <sup>RD</sup> D.C.	J. R. "BOBBY" FLORES JUDGE, 139 <sup>TH</sup> D.C.	ROSE GUERRA REYNA JUDGE, 206 <sup>TH</sup> D.C.	MARLA CUELLAR JUDGE, 275 <sup>TH</sup> D.C.	MARIO E. RAMIREZ, JR. JUDGE, 332 <sup>ND</sup> D.C.	NOE GONZALEZ JUDGE, 370 <sup>TH</sup> D.C. OVERSEER	LETICIA LOPEZ JUDGE, 389 <sup>TH</sup> D.C.	L. KENO VASQUEZ JUDGE, 398 <sup>TH</sup> D.C.	ISRAEL RAMON, JR. JUDGE, 430 <sup>TH</sup> D.C.	RENEE R. BETANCOURT JUDGE, 449 <sup>TH</sup> D.C.	JOSE "JOE" RAMIREZ JUDGE, 464 <sup>TH</sup> D.C.	YSMAEL FONSECA JUDGE, 476 <sup>TH</sup> D.C.
---	--	---	--	--	--	---	--	--	--	--	---	---

Account	Account Description	Amount
4-1342-361-11-000-000-0-000	CO 2010AB-NOW INTEREST	0.50
4-1345-361-11-000-000-0-000	CO 2014-NOW INTEREST	89.92
4-1347-361-11-000-000-0-000	CO 2015A-NOW INTEREST	21.40
4-1350-361-11-000-000-0-000	CO 2016-NOW INTEREST	243.29
4-1351-361-11-000-000-0-000	CO 2017-NOW INTEREST	221.14
4-1352-361-10-000-000-0-000	CO 2018A-INTEREST EARNINGS	17,432.39
4-1352-361-11-000-000-0-000	CO 2018A-NOW INTEREST	1,690.07
4-1353-361-11-000-000-0-000	CO 2018B-NOW INTEREST	2,069.67
4-1355-361-11-000-000-0-000	CO 2019A-NOW INTEREST	1,306.50
4-1357-361-11-000-000-0-000	CO 2020-NOW INTEREST	423.77
4-1359-361-10-000-000-0-000	CO 2021-INTEREST EARNINGS	1,147,719.91
4-1359-361-11-000-000-0-000	CO 2021 -NOW INTEREST	1,606.74
<b>TOTAL:</b>		<b>1,172,825.30</b>

CERTIFIED BY:

  
 \_\_\_\_\_  
 Letty Chavez  
 County Auditor

8/30/2024  
 \_\_\_\_\_  
 Date

**HIDALGO COUNTY DISTRICT JUDGES**



AI-96487

**CC REGULAR AGENDA SPECIAL MTG**

**Budget and Management  
Budget Appropriations**

**Meeting Date:** 09/03/2024

**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:** 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 8/23/24.

APPROPRIATING \$1,627,658.29 (\$454,832.99 OF FUND BALANCE & \$1,172,825.30 INTEREST EARNED FN 361-10 & 361-11).

INTEREST EARNING REVENUES PENDING CERTIFICATION BY THE COUNTY AUDITOR'S OFFICE (REQUEST SUBMITTED 8/26/24).

---

**Attachments**

APPROPRIATION/INTERFUND  
COR MEMO

---

**Form Review**

**Inbox**

(Originator)

Form Started By: Angélica M. Tapia

**Reviewed By**

Angélica M. Tapia

**Date**

08/23/2024 04:38 PM

Started On: 08/23/2024 04:38 PM

# DEPARTMENT OF BUDGET & MANAGEMENT

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

[www.co.hidalgo.tx.us/budget](http://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:** August 26, 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	0.50
4-1345-361-11-000-000-0-000	CO 2014-NOW INTEREST	89.92
4-1347-361-11-000-000-0-000	CO 2015A-NOW INTEREST	21.40
4-1350-361-11-000-000-0-000	CO 2016-NOW INTEREST	243.29
4-1351-361-11-000-000-0-000	CO 2017-NOW INTEREST	221.14
4-1352-361-10-000-000-0-000	CO 2018A-INTEREST EARNINGS	17,432.39
4-1352-361-11-000-000-0-000	CO 2018A-NOW INTEREST	1,690.07
4-1353-361-11-000-000-0-000	CO 2018B-NOW INTEREST	2,069.67
4-1355-361-11-000-000-0-000	CO 2019A-NOW INTEREST	1,306.50
4-1357-361-11-000-000-0-000	CO 2020-NOW INTEREST	423.77
4-1359-361-10-000-000-0-000	CO 2021-INTEREST EARNINGS	1,147,719.91
4-1359-361-11-000-000-0-000	CO 2021-NOW INTEREST	1,606.74
	Total	1,172,825.30

AI-96487 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: September 3, 2024

2024



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

Appropriation/Interfund  
AI-96487

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
<b>FUND 1342</b>		
4-1342-361-11-000-000-0- 000	CO2010AB NOW INTEREST	0.50
4-1342-491-01-000-000-0- 456	TRANSFER OUT LTRB 2019B	0.50
4-1456-391-01-000-000-0- 342	TRANSFER IN CO2010AB	0.50
<b>FUND 1345</b>		
4-1345-361-11-000-000-0- 000	CO2014 NOW INTEREST	89.92
4-1345-491-01-000-000-0- 445	TRANSFER OUT CO2014	89.92
4-1445-391-01-000-000-0- 345	TRANSFER IN CO2014	89.92
<b>FUND 1347</b>		
4-1347-361-11-000-000-0- 000	CO2015A NOW INTEREST	21.40
4-1347-491-01-000-000-0- 447	TRANSFER OUT CO2015A	21.40
4-1447-391-01-000-000-0- 347	TRANSFER IN CO2015A	21.40
<b>FUND 1350</b>		
4-1350-361-11-000-000-0- 000	CO2016 NOW INTEREST	243.29
4-1350-415-00-115-002-0- 752	CO2016-CO WIDE ADM VEHICLES	243.29
<b>FUND 1351</b>		
4-1351-361-11-000-000-0- 000	CO2017 NOW INTEREST	221.14
4-1351-415-00-115-002-0- 730	CO2017-CO WIDE ADMIN BUILDINGS	221.14
<b>FUND 1352</b>		
4-1352-361-10-000-000-0- 000	CO2018A INTEREST EARNINGS	17,432.39
4-1352-361-11-000-000-0- 000	CO2018A NOW INTEREST	1,690.07
4-1352-419-40-125-035-0- 730	CO 2018A-NEW COURTHOUSE BUILDINGS	19,122.46
<b>FUND 1353</b>		
4-1353-361-11-000-000-0- 000	CO2018B NOW INTEREST	2,069.67
4-1353-415-00-115-002-0- 730	CO2018B-CO WIDE ADMIN BUILDINGS	2,069.67

FUND 1355			
4-1355-361-11-000-000-0- 000	CO2019A	NOW INTEREST	1,306.50
4-1355-415-00-115-002-0- 730	CO2019A-CO WIDE ADMIN	BUILDINGS	1,306.50
FUND 1357			
4-1357-361-11-000-000-0- 000	CO2020	NOW INTEREST	423.77
4-1357-415-00-115-002-0- 730	CO2020-CO WIDE ADMIN	BUILDINGS	423.77
FUND 1359			
4-1359-361-10-000-000-0- 000	CO2023	INTEREST EARNINGS	1,147,719.91
4-1359-361-11-000-000-0- 000	CO2023	NOW INTEREST	1,606.74
4-1359-415-00-115-002-0- 730	CO2023-CO WIDE ADMIN	BUILDINGS	1,604,159.64
		TOTAL BUDGET INCREASE (DECREASE) 1342	(0.50)
		TOTAL BUDGET INCREASE (DECREASE) 1345	(89.92)
		TOTAL BUDGET INCREASE (DECREASE) 1347	(21.40)
		TOTAL BUDGET INCREASE (DECREASE) 1350	243.29
		TOTAL BUDGET INCREASE (DECREASE) 1351	221.14
		TOTAL BUDGET INCREASE (DECREASE) 1352	19,122.46
		TOTAL BUDGET INCREASE (DECREASE) 1353	2,069.67
		TOTAL BUDGET INCREASE (DECREASE) 1355	1,306.50
		TOTAL BUDGET INCREASE (DECREASE) 1357	423.77
		TOTAL BUDGET INCREASE (DECREASE) 1359	1,604,159.64
		TOTAL BUDGET INCREASE (DECREASE) 1445	89.92
		TOTAL BUDGET INCREASE (DECREASE) 1447	21.40
		TOTAL BUDGET INCREASE (DECREASE) 1453	0.00

**REASON:**

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

\_\_\_\_\_  
DEPARTMENT HEAD SIGNATURE

\_\_\_\_\_  
APPROVED COMMISSIONERS' COURT

\_\_\_\_\_  
DATE

\_\_\_\_\_  
ATTEST COUNTY CLERK