



HIDALGO COUNTY AUDITOR'S OFFICE

2808 SOUTH BUSINESS HIGHWAY 281
EDINBURG, TEXAS 78539-6243

PHONE: (956) 318-2511 FAX: (956) 318-2577
www.hidalgocounty.us/294/Auditors-Office

May 13, 2025

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 2025 interest earnings in the amount of \$641,777.20. 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. JUAN R. ALVAREZ JUDGE, 332ND D.C. NOE GONZALEZ JUDGE, 370TH D.C. LETICIA LOPEZ JUDGE, 389TH D.C. L. KENO VASQUEZ JUDGE, 398TH D.C. ORLANDO ESQUIVEL JUDGE, 430TH D.C. RENEE R. BETANCOURT JUDGE, 449TH D.C. JOSE "JOE" RAMIREZ JUDGE, 464TH D.C. NEREIDA LOPEZ-SINGLETERRY JUDGE, 476TH D.C.

DEPARTMENT	TXDOT	AMOUNT
5-1345-361-11-000-000-0-000	CO 2014-NOW INTEREST	82.65
5-1347-361-11-000-000-0-000	CO 2015A-NOW INTEREST CO	0.72
5-1350-361-11-000-000-0-000	2016-NOW INTEREST	75.19
5-1351-361-11-000-000-0-000	CO 2017-NOW INTEREST	195.15
5-1352-361-11-000-000-0-000	CO 2018A-NOW INTEREST CO	3,813.96
5-1353-361-11-000-000-0-000	2018B-NOW INTEREST CO	1,590.39
5-1355-361-11-000-000-0-000	2019A-NOW INTEREST CO	898.82
5-1357-361-10-000-000-0-000	2020-INTEREST EARNINGS CO	58,915.08
5-1358-361-10-000-000-0-000	2021-INTEREST EARNINGS CO	148,369.65
5-1359-361-10-000-000-0-000	2023-INTEREST EARNINGS	427,835.59
	TOTAL CO FUNDS	\$ 641,777.20

CERTIFIED BY:



 Letty Chavez
 County Auditor

5/15/2025

 Date

HIDALGO COUNTY DISTRICT JUDGES

AI-99279
CC REGULAR AGENDA SPECIAL MTG

Budget and Management 47. C. 0.
Budget Appropriations

Meeting Date: 05/13/2025

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: 2025

ACCT. #: 5-1XXX-XXX-XX-XXX-XXX-X-XXX

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

BUDGETARY IMPACT:

CO FUNDS AVAILABLE AS OF 5/2/25.

APPROPRIATING \$2,944,981.55 (\$2,303,204.35 OF FUND BALANCE & \$641,777.20 INTEREST EARNED FN 361-10 & 361-11).

INTEREST EARNING REVENUES PENDING CERTIFICATION BY THE COUNTY AUDITOR'S OFFICE (REQUEST SUBMITTED 5/5/25).

Attachments

APPROPRIATION/INTERFUND
COR MEMO

Form Review

Inbox	Reviewed By	Date
Budget & Management	Veronica Ortiz	05/05/2025 02:46 PM
Budget & Management	Veronica Ortiz	05/06/2025 08:05 AM
Final Approval		
Form Started By: Angélica M. Tapia		Started On: 05/02/2025 09:32 AM

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: May 5, 2025

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
5-1345-361-11-000-000-0-000	CO 2014-NOW INTEREST	82.65
5-1347-361-11-000-000-0-000	CO 2015A-NOW INTEREST	0.72
5-1350-361-11-000-000-0-000	CO 2016-NOW INTEREST	75.19
5-1351-361-11-000-000-0-000	CO 2017-NOW INTEREST	195.15
5-1352-361-11-000-000-0-000	CO 2018A-NOW INTEREST	3,813.96
5-1353-361-11-000-000-0-000	CO 2018B-NOW INTEREST	1,590.39
5-1355-361-11-000-000-0-000	CO 2019A-NOW INTEREST	898.82
5-1357-361-10-000-000-0-000	CO 2020-INTEREST EARNINGS	58,915.08
5-1358-361-10-000-000-0-000	CO 2021-INTEREST EARNINGS	148,369.65
5-1359-361-10-000-000-0-000	CO 2023-INTEREST EARNINGS	427,835.59
	Total	641,777.20

AI-99279 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: 25

Period Range: 01 - 13

Date Range: 01/01/2025 - 01/31/2026

Account	Account Description	Original Budget	Adjustments	Est Revenue	Revenue Received			Percent
					Current	YTD	Available	
1342 CERTIFICATES OF OBLIGATION, SERIES 2010A								
5-1342-361-10-000-000-0-000	CO 2010AB-INTEREST EARNINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5-1342-361-11-000-000-0-000	CO 2010AB-NOW INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1342 CERTIFICATES OF OBLIGATION, SERIES 2010A		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00
1345 CERTIFICATES OF OBLIGATION, SERIES 2014								
5-1345-361-10-000-000-0-000	CO 2014-INTEREST EARNINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5-1345-361-11-000-000-0-000	CO 2014-NOW INTEREST	0.00	0.00	0.00	82.65	82.65	-82.65	0.00
1345 CERTIFICATES OF OBLIGATION, SERIES 2014		\$0.00	\$0.00	\$0.00	\$82.65	\$82.65	-\$82.65	0.00
1347 CERTIFICATES OF OBLIGATION, SERIES 2015A								
5-1347-361-10-000-000-0-000	CO 2015A-INTEREST EARNINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5-1347-361-11-000-000-0-000	CO 2015A-NOW INTEREST	0.00	0.00	0.00	0.72	0.72	-0.72	0.00
1347 CERTIFICATES OF OBLIGATION, SERIES 2015A		\$0.00	\$0.00	\$0.00	\$0.72	\$0.72	-\$0.72	0.00
1350 CERTIFICATES OF OBLIGATION, SERIES 2016								
5-1350-361-10-000-000-0-000	CO 2016-INTEREST EARNINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5-1350-361-11-000-000-0-000	CO 2016-NOW INTEREST	0.00	0.00	0.00	75.19	75.19	-75.19	0.00
1350 CERTIFICATES OF OBLIGATION, SERIES 2016		\$0.00	\$0.00	\$0.00	\$75.19	\$75.19	-\$75.19	0.00
1351 CERTIFICATES OF OBLIGATION, SERIES 2017								
5-1351-361-10-000-000-0-000	CO 2017-INTEREST EARNINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5-1351-361-11-000-000-0-000	CO 2017-NOW INTEREST	0.00	0.00	0.00	195.15	195.15	-195.15	0.00
1351 CERTIFICATES OF OBLIGATION, SERIES 2017		\$0.00	\$0.00	\$0.00	\$195.15	\$195.15	-\$195.15	0.00
1352 CERTIFICATES OF OBLIGATION, SERIES 2018A								
5-1352-361-10-000-000-0-000	CO 2018A-INTEREST EARNINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5-1352-361-11-000-000-0-000	CO 2018A-NOW INTEREST	0.00	0.00	0.00	3,813.96	3,813.96	-3,813.96	0.00
5-1352-361-30-000-000-0-000	CO 2018A-UNREALIZED GAIN OR LOSS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1352 CERTIFICATES OF OBLIGATION, SERIES 2018A		\$0.00	\$0.00	\$0.00	\$3,813.96	\$3,813.96	-\$3,813.96	0.00
1353 CERTIFICATES OF OBLIGATION, SERIES 2018B								
5-1353-361-10-000-000-0-000	CO 2018B-INTEREST EARNINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5-1353-361-11-000-000-0-000	CO 2018B-NOW INTEREST	0.00	0.00	0.00	1,590.39	1,590.39	-1,590.39	0.00
1353 CERTIFICATES OF OBLIGATION, SERIES 2018B		\$0.00	\$0.00	\$0.00	\$1,590.39	\$1,590.39	-\$1,590.39	0.00
1355 CERTIFICATES OF OBLIGATION, SERIES 2019A								
5-1355-361-10-000-000-0-000	CO 2019A-INTEREST EARNINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5-1355-361-11-000-000-0-000	CO 2019A-NOW INTEREST	0.00	0.00	0.00	898.82	898.82	-898.82	0.00
1355 CERTIFICATES OF OBLIGATION, SERIES 2019A		\$0.00	\$0.00	\$0.00	\$898.82	\$898.82	-\$898.82	0.00

Revenue Summary

Standard Report Format

Hidalgo County

Report Description: 1001 - Standard Report Spec

Account Year: 25

Period Range: 01 - 13

Date Range: 01/01/2025 - 01/31/2026

Account	Account Description	Original Budget	Adjustments	Est Revenue	Revenue Received		Available	Percent
					Current	YTD		
1357 CERTIFICATES OF OBLIGATION, SERIES 2020								
5-1357-361-10-000-000-0-000	CO 2020-INTEREST EARNINGS	0.00	0.00	0.00	58,915.08	58,915.08	-58,915.08	0.00
5-1357-361-11-000-000-0-000	CO 2020-NOW INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1357 CERTIFICATES OF OBLIGATION, SERIES 2020		\$0.00	\$0.00	\$0.00	\$58,915.08	\$58,915.08	-\$58,915.08	0.00
1358 CERTIFICATES OF OBLIGATION, SERIES 2021								
5-1358-361-10-000-000-0-000	CO2021-INTEREST EARNINGS	0.00	0.00	0.00	148,369.65	148,369.65	-148,369.65	0.00
5-1358-361-11-000-000-0-000	CO2021-NOW INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1358 CERTIFICATES OF OBLIGATION, SERIES 2021		\$0.00	\$0.00	\$0.00	\$148,369.65	\$148,369.65	-\$148,369.65	0.00
1359 CERTIFICATES OF OBLIGATION, SERIES 2023								
5-1359-361-10-000-000-0-000	CO2023-INTEREST EARNINGS	0.00	0.00	0.00	427,835.59	427,835.59	-427,835.59	0.00
5-1359-361-11-000-000-0-000	CO2023-NOW INTEREST	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1359 CERTIFICATES OF OBLIGATION, SERIES 2023		\$0.00	\$0.00	\$0.00	\$427,835.59	\$427,835.59	-\$427,835.59	0.00
5 YEAR 2025		\$0.00	\$0.00	\$0.00	\$641,777.20	\$641,777.20	-\$641,777.20	0.00

DATE: May 13, 2025

2025



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

Appropriation/Interfund
AI-99279

DEPARTMENT NAME: Department of Budget & Management for Various Accounts

ACCOUNT NUMBER: 5-1XXX-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			
5-1342-491-01-000-000-0- 456	TRANSFER OUT	LTRB 2019B	0.24
5-1456-391-01-000-000-0- 342	TRANSFER IN	CO2010AB	0.24
FUND 1345			
5-1345-361-11-000-000-0- 000	CO2014	NOW INTEREST	82.65
5-1345-491-01-000-000-0- 445	TRANSFER OUT	CO2014	535.75
5-1445-391-01-000-000-0- 345	TRANSFER IN	CO2014	535.75
FUND 1347			
5-1347-361-11-000-000-0- 000	CO2015A	NOW INTEREST	0.72
5-1347-491-01-000-000-0- 447	TRANSFER OUT	CO2015A	86.90
5-1447-391-01-000-000-0- 347	TRANSFER IN	CO2015A	86.90
FUND 1350			
5-1350-361-11-000-000-0- 000	CO2016	NOW INTEREST	75.19
5-1350-415-00-115-002-0- 752	CO2016-CO WIDE ADM	VEHICLES	1,114.33
FUND 1351			
5-1351-361-11-000-000-0- 000	CO2017	NOW INTEREST	195.15
5-1351-415-00-115-002-0- 730	CO2017-CO WIDE ADMIN	BUILDINGS	40,388.75
FUND 1352			
5-1352-361-11-000-000-0- 000	CO2018A	NOW INTEREST	3,813.96
5-1352-419-40-125-035-0- 730	CO 2018A-NEW COURTHOUSE	BUILDINGS	24,860.06
FUND 1353			
5-1353-361-11-000-000-0- 000	CO2018B	NOW INTEREST	1,590.39
5-1353-415-00-115-002-0- 730	CO2018B-CO WIDE ADMIN	BUILDINGS	11,297.51
FUND 1355			
5-1355-361-11-000-000-0- 000	CO2019A	NOW INTEREST	898.82
5-1355-415-00-115-002-0- 730	CO2019A-CO WIDE ADMIN	BUILDINGS	269,431.47

FUND 1357			
5-1357-361-10-000-000-0- 000	CO2020	INTEREST EARNINGS	58,915.08
5-1357-415-00-115-002-0- 730	CO2020-CO WIDE ADMIN	BUILDINGS	401,364.59
FUND 1358			
5-1358-361-10-000-000-0- 000	CO2021	INTEREST EARNINGS	148,369.65
5-1358-415-00-115-002-0- 730	CO2021-CO WIDE ADMIN	BUILDINGS	769,506.62
FUND 1359			
5-1359-361-10-000-000-0- 000	CO2023	INTEREST EARNINGS	427,835.59
5-1359-415-00-115-002-0- 730	CO2023-CO WIDE ADMIN	BUILDINGS	1,426,395.33

TOTAL BUDGET INCREASE (DECREASE) 1342	(0.24)
TOTAL BUDGET INCREASE (DECREASE) 1345	(535.75)
TOTAL BUDGET INCREASE (DECREASE) 1347	(86.90)
TOTAL BUDGET INCREASE (DECREASE) 1350	1,114.33
TOTAL BUDGET INCREASE (DECREASE) 1351	40,388.75
TOTAL BUDGET INCREASE (DECREASE) 1352	24,860.06
TOTAL BUDGET INCREASE (DECREASE) 1353	11,297.51
TOTAL BUDGET INCREASE (DECREASE) 1355	269,431.47
TOTAL BUDGET INCREASE (DECREASE) 1357	401,364.59
TOTAL BUDGET INCREASE (DECREASE) 1358	769,506.62
TOTAL BUDGET INCREASE (DECREASE) 1359	1,426,395.33
TOTAL BUDGET INCREASE (DECREASE) 1445	535.75
TOTAL BUDGET INCREASE (DECREASE) 1447	86.90
TOTAL BUDGET INCREASE (DECREASE) 1456	0.24

REASON:

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

DEPARTMENT HEAD SIGNATURE

APPROVED COMMISSIONERS' COURT

DATE

ATTEST COUNTY CLERK