



# 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

February 17, 2026

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 revenue from other financing sources for leases in the amount of \$1,594,423.48 for various departments. These funds may now be made available by creating a new special budget or amending a current budget for its intended purposes. The certified amounts by fund are as follows:

- Fund 1100 \$1,594,423.48

CERTIFIED BY:

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

2/11/2026

\_\_\_\_\_  
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.    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.

AI-102418

Budget and Management 23. M.

**CC REGULAR AGENDA SPECIAL MTG**

**Meeting Date:** 02/17/2026

**Submitted For:** Dagoberto Soto, BUDGET & MANAGEMENT

**Submitted By:** Angélica M. Tapia

**Department:** BUDGET & MANAGEMENT

**CAPTION**

2025 General Fund & Special Revenue Fund - Leases (Various Departments):

1. Approval of certification of revenues, as certified by the County Auditor, to fund lease expenditures.
2. Approval of 2025 appropriation of revenues and expenditures to fund lease expenditures.
3. Approval of 2025 transfers to fund lease expenditures.

**BACKGROUND**

OCTOBER - NOVEMBER 2025 LEASES

**Fiscal Impact**

**CALENDAR YEAR:** 2025

**ACCT. #:** 5-XXXX-XXX-XX-XXX-XXX-X-XX

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

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

**BUDGETARY IMPACT:**

AI PLACED ON BEHALF OF THE AUDITOR'S OFFICE.

APPROPRIATION OF OCTOBER - NOVEMBER 2025 REVENUES AND EXPENDITURES TO FUND LEASE EXPENDITURES, PENDING COR BY COUNTY AUDITOR. SUPPORTING DOCUMENTATION TO BE PROVIDED BY THE COUNTY AUDITOR'S OFFICE - ACCOUNTING DIVISION.

**Attachments**

*No file(s) attached.*

**Form Review**

**Inbox**

Final Approval

Form Started By: Angélica M. Tapia

Final Approval Date: 02/10/2026

**Reviewed By**

Monica Salinas

**Date**

02/10/2026 05:01 PM

Started On: 02/06/2026 01:13 PM

DATE: 02/07/2026

FIN JE: 5-1098

DEPARTMENT HEAD: LETTY CHAVEZ, HIDALGO COUNTY AUDITOR  
DEPARTMENT NAME: HIDALGO COUNTY AUDITOR'S OFFICE  
PREPARED BY: SAMUEL PEQUENO *SP*  
ACCOUNT NUMBER: 5-XXXX-XXX-XX-XXX-XXX-X-XXX

SUBJECT: Budget Appropriation (Increases(decrease)) 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) in accordance with Local Government Code, Chapter 111, Subchapter C.

Ref.#	ACCOUNT NAME		ACCOUNT NO.	PD 10-11	AMOUNT
LS0102	JUVENILE YS-SOFTWARE	5-	1100-412-00-080-002-0-761	Lexis Advance	69,120.35
LS0102	JUVENILE CI-CAPITAL LEASES	5-	1100-393-70-000-000-0-000		69,120.35
LS0103	JUV BOOT CAMP PAS-SOFTWARE	5-	1100-412-00-080-002-0-761	Clear Proflex	41,220.94
LS0103	JUV BOOT CAMP-CAPITAL LEASES	5-	1100-393-70-000-000-0-000		41,220.94
LS0104	BORDER PROSECUTION UNIT-SOFTWARE	5-	1100-415-00-200-002-0-761	ReciteMe - Toolbar Subscription	5,014.97
LS0104	BORDER PROSECUTION UNIT-LEASES	5-	1100-393-70-000-000-0-000		5,014.97
<b>TOTAL BUDGET INCREASE REQUEST</b>					<b>115,356.26</b>

**REASON:**

**TO APPROPRIATE FOR LEASE SOFTWARES AND SUBSCRIPTIONS AGREEMENTS APPROVED BY ON COMMISSIONERS' COURT ON VARIOUS DATES AND TO ESTIMATE REVENUES FOR THE SAME AMOUNT.**

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

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

\_\_\_\_/\_\_\_\_/\_\_\_\_  
DATE

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

DATE: 02/02/2026

FIN JE: 5-1074

DEPARTMENT HEAD: LETTY CHAVEZ, HIDALGO COUNTY AUDITOR  
DEPARTMENT NAME: HIDALGO COUNTY AUDITOR'S OFFICE  
PREPARED BY: SAMUEL PEQUENO  
ACCOUNT NUMBER: 5-XXXX-XXX-XX-XXX-XXX-X-XXX

SUBJECT: Budget Appropriation (Increases(decrease)) 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) in accordance with Local Government Code, Chapter 111, Subchapter C.

Ref.#	ACCOUNT NAME		ACCOUNT NO.	PD 10	AMOUNT
L0587	CO WIDE ADM-CAPITAL LEASE	5-	1100-415-00-115-002-0-780		36,836.57
L0587	CAPITAL LEASES	5-	1100-393-70-000-000-0-000	1234	36,836.57
L0588	CO WIDE ADM-CAPITAL LEASE	5-	1100-415-00-115-002-0-780		36,522.63
L0588	CAPITAL LEASES	5-	1100-393-70-000-000-0-000	1247	36,522.63
L0589	CO WIDE ADM-CAPITAL LEASE	5-	1100-415-00-115-002-0-780		36,836.57
L0589	CAPITAL LEASES	5-	1100-393-70-000-000-0-000	1649	36,836.57
L0591	CO WIDE ADM-CAPITAL LEASE	5-	1100-415-00-115-002-0-780		36,836.57
L0591	CAPITAL LEASES	5-	1100-393-70-000-000-0-000	3977	36,836.57
L0596	CO WIDE ADM-CAPITAL LEASE	5-	1100-415-00-115-002-0-780		37,124.54
L0596	CAPITAL LEASES	5-	1100-393-70-000-000-0-000	5438	37,124.54
L0599	CO WIDE ADM-CAPITAL LEASE	5-	1100-415-00-115-002-0-780		38,646.98
L0599	CAPITAL LEASES	5-	1100-393-70-000-000-0-000	5553	38,646.98
L0601	CO WIDE ADM-CAPITAL LEASE	5-	1100-415-00-115-002-0-780		40,217.40
L0601	CAPITAL LEASES	5-	1100-393-70-000-000-0-000	5695	40,217.40
L0602	CO WIDE ADM-CAPITAL LEASE	5-	1100-415-00-115-002-0-780		37,068.45
L0602	CAPITAL LEASES	5-	1100-393-70-000-000-0-000	5707	37,068.45
L0603	CO WIDE ADM-CAPITAL LEASE	5-	1100-415-00-115-002-0-780		40,364.42
L0603	CAPITAL LEASES	5-	1100-393-70-000-000-0-000	5713	40,364.42
L0604	CO WIDE ADM-CAPITAL LEASE	5-	1100-415-00-115-002-0-780		40,217.40
L0604	CAPITAL LEASES	5-	1100-393-70-000-000-0-000	5717	40,217.40
L0606	CO WIDE ADM-CAPITAL LEASE	5-	1100-415-00-115-002-0-780		37,398.97
L0606	CAPITAL LEASES	5-	1100-393-70-000-000-0-000	5725	37,398.97
L0607	CO WIDE ADM-CAPITAL LEASE	5-	1100-415-00-115-002-0-780		37,398.97
L0607	CAPITAL LEASES	5-	1100-393-70-000-000-0-000	5727	37,398.97
L0608	CO WIDE ADM-CAPITAL LEASE	5-	1100-415-00-115-002-0-780		34,701.19
L0608	CAPITAL LEASES	5-	1100-393-70-000-000-0-000	5730	34,701.19
L0610	CO WIDE ADM-CAPITAL LEASE	5-	1100-415-00-115-002-0-780		36,747.36
L0610	CAPITAL LEASES	5-	1100-393-70-000-000-0-000	5859	36,747.36
L0611	CO WIDE ADM-CAPITAL LEASE	5-	1100-415-00-115-002-0-780		32,857.72
L0611	CAPITAL LEASES	5-	1100-393-70-000-000-0-000	5868	32,857.72

DATE: 02/02/2026

FIN JE: 5-1074

DEPARTMENT HEAD: LETTY CHAVEZ, HIDALGO COUNTY AUDITOR  
DEPARTMENT NAME: HIDALGO COUNTY AUDITOR'S OFFICE  
PREPARED BY: SAMUEL PEQUENO  
ACCOUNT NUMBER: 5-XXXX-XXX-XX-XXX-XXX-X-XXX

SUBJECT: Budget Appropriation (Increases(decrease)) 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) in accordance with Local Government Code, Chapter 111, Subchapter C.

Ref.#	ACCOUNT NAME		ACCOUNT NO.	PD 10	AMOUNT
L0612	CO WIDE ADM-CAPITAL LEASE	5-	1100-415-00-115-002-0-780		37,398.97
L0612	CAPITAL LEASES	5-	1100-393-70-000-000-0-000	5876	37,398.97
L0613	CO WIDE ADM-CAPITAL LEASE	5-	1100-415-00-115-002-0-780		37,124.54
L0613	CAPITAL LEASES	5-	1100-393-70-000-000-0-000	5881	37,124.54
L0614	CO WIDE ADM-CAPITAL LEASE	5-	1100-415-00-115-002-0-780		40,217.40
L0614	CAPITAL LEASES	5-	1100-393-70-000-000-0-000	5895	40,217.40
L0615	CO WIDE ADM-CAPITAL LEASE	5-	1100-415-00-115-002-0-780		37,124.54
L0615	CAPITAL LEASES	5-	1100-393-70-000-000-0-000	5909	37,124.54
L0617	CO WIDE ADM-CAPITAL LEASE	5-	1100-415-00-115-002-0-780		40,217.40
L0617	CAPITAL LEASES	5-	1100-393-70-000-000-0-000	5919	40,217.40
L0618	CO WIDE ADM-CAPITAL LEASE	5-	1100-415-00-115-002-0-780		37,398.97
L0618	CAPITAL LEASES	5-	1100-393-70-000-000-0-000	5922	37,398.97
L0620	CO WIDE ADM-CAPITAL LEASE	5-	1100-415-00-115-002-0-780		40,364.42
L0620	CAPITAL LEASES	5-	1100-393-70-000-000-0-000	5927	40,364.42
L0621	CO WIDE ADM-CAPITAL LEASE	5-	1100-415-00-115-002-0-780		38,646.98
L0621	CAPITAL LEASES	5-	1100-393-70-000-000-0-000	5929	38,646.98
L0622	CO WIDE ADM-CAPITAL LEASE	5-	1100-415-00-115-002-0-780		37,124.54
L0622	CAPITAL LEASES	5-	1100-393-70-000-000-0-000	6007	37,124.54
L0623	CO WIDE ADM-CAPITAL LEASE	5-	1100-415-00-115-002-0-780		40,364.42
L0623	CAPITAL LEASES	5-	1100-393-70-000-000-0-000	6230	40,364.42
L0624	CO WIDE ADM-CAPITAL LEASE	5-	1100-415-00-115-002-0-780		37,068.45
L0624	CAPITAL LEASES	5-	1100-393-70-000-000-0-000	6374	37,068.45
L0625	CO WIDE ADM-CAPITAL LEASE	5-	1100-415-00-115-002-0-780		37,398.97
L0625	CAPITAL LEASES	5-	1100-393-70-000-000-0-000	6482	37,398.97
L0626	CO WIDE ADM-CAPITAL LEASE	5-	1100-415-00-115-002-0-780		40,177.09
L0626	CAPITAL LEASES	5-	1100-393-70-000-000-0-000	6533	40,177.09
L0629	CO WIDE ADM-CAPITAL LEASE	5-	1100-415-00-115-002-0-780		36,747.36
L0629	CAPITAL LEASES	5-	1100-393-70-000-000-0-000	6604	36,747.36
L0630	CO WIDE ADM-CAPITAL LEASE	5-	1100-415-00-115-002-0-780		37,068.45
L0630	CAPITAL LEASES	5-	1100-393-70-000-000-0-000	6651	37,068.45
L0631	CO WIDE ADM-CAPITAL LEASE	5-	1100-415-00-115-002-0-780		38,646.98
L0631	CAPITAL LEASES	5-	1100-393-70-000-000-0-000	6663	38,646.98

DATE: 02/02/2026

FIN JE: 5-1074

DEPARTMENT HEAD: LETTY CHAVEZ, HIDALGO COUNTY AUDITOR  
DEPARTMENT NAME: HIDALGO COUNTY AUDITOR'S OFFICE  
PREPARED BY: SAMUEL PEQUENO  
ACCOUNT NUMBER: 5-XXXX-XXX-XX-XXX-XXX-X-XXX

SUBJECT: Budget Appropriation (Increases(decrease)) 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) in accordance with Local Government Code, Chapter 111, Subchapter C.

Ref.#	ACCOUNT NAME		ACCOUNT NO.	PD 10	AMOUNT
L0633	CO WIDE ADM-CAPITAL LEASE	5-	1100-415-00-115-002-0-780		38,646.98
L0633	CAPITAL LEASES	5-	1100-393-70-000-000-0-000	6674	38,646.98
L0634	CO WIDE ADM-CAPITAL LEASE	5-	1100-415-00-115-002-0-780		40,217.40
L0634	CAPITAL LEASES	5-	1100-393-70-000-000-0-000	6723	40,217.40
L0635	CO WIDE ADM-CAPITAL LEASE	5-	1100-415-00-115-002-0-780		40,217.40
L0635	CAPITAL LEASES	5-	1100-393-70-000-000-0-000	6793	40,217.40
L0636	CO WIDE ADM-CAPITAL LEASE	5-	1100-415-00-115-002-0-780		36,747.36
L0636	CAPITAL LEASES	5-	1100-393-70-000-000-0-000	6815	36,747.36
L0637	CO WIDE ADM-CAPITAL LEASE	5-	1100-415-00-115-002-0-780		40,177.09
L0637	CAPITAL LEASES	5-	1100-393-70-000-000-0-000	6859	40,177.09
L0638	CO WIDE ADM-CAPITAL LEASE	5-	1100-415-00-115-002-0-780		36,836.57
L0638	CAPITAL LEASES	5-	1100-393-70-000-000-0-000	6926	36,836.57
L0639	CO WIDE ADM-CAPITAL LEASE	5-	1100-415-00-115-002-0-780		36,836.57
L0639	CAPITAL LEASES	5-	1100-393-70-000-000-0-000	6930	36,836.57
L0641	CO WIDE ADM-CAPITAL LEASE	5-	1100-415-00-115-002-0-780		36,522.63
L0641	CAPITAL LEASES	5-	1100-393-70-000-000-0-000	9308	36,522.63
<b>TOTAL BUDGET INCREASE REQUEST</b>					<b>1,479,067.22</b>

**REASON: TO RECORD NEW GASB 87 LEASES - VEHICLES FOR PD 10 2025  
TO APPROPRIATE FOR LEASE EQUIPMENT AGREEMENTS APPROVED BY ON COMMISSIONERS'  
COURT ON VARIOUS DATES AND TO ESTIMATE REVENUES FOR THE SAME AMOUNT.**

DEPARTMENT HEAD SIGNATURE

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

\_\_\_\_/\_\_\_\_/\_\_\_\_  
DATE

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