



HIDALGO COUNTY AUDITOR'S OFFICE

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www.hidalgocounty.us/294/Auditors-Office

March 3, 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 \$3,547,795.88 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 \$ 3,249,957.79
- Fund 1297 \$ 297,838.09

CERTIFIED BY:



Letty Chavez
County Auditor

3/6/2026

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-102526

Budget and Management 26. C.

CC REGULAR AGENDA SPECIAL MTG

Meeting Date: 03/03/2026

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

DECEMBER (PD 12-13) 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 DECEMBER (PD 12-13) 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: 02/25/2026

Reviewed By

Monica Salinas

Date

02/25/2026 04:34 PM

Started On: 02/18/2026 08:46 AM

DATE: 02/18/2026

AI-102526
26.C.

FIN JE: 5-1150

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 12	AMOUNT
L0650	CO WIDE ADM-CAPITAL LEASE	5-	1100-415-00-115-002-0-780		27,516.02
L0650	CAPITAL LEASES	5-	1100-393-70-000-000-0-000	0574	27,516.02
L0649	CO WIDE ADM-CAPITAL LEASE	5-	1100-415-00-115-002-0-780		37,350.96
L0649	CAPITAL LEASES	5-	1100-393-70-000-000-0-000	5700	37,350.96
TOTAL BUDGET INCREASE REQUEST					64,866.98

**REASON: TO RECORD NEW GASB 87 LEASES - VEHICLES FOR PD 12 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

DATE: 02/27/2026

FIN JE: 5-1212

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 12-13	AMOUNT
LS0105	IT COUNTYWIDE-SOFTWARE	5-	1100-415-00-200-002-0-761	NICE Justice	958,797.49
LS0105	CAPITAL LEASES	5-	1100-393-70-000-000-0-000		958,797.49
LS0106	ELECTIONS DEPT-SOFTWARE	5-	1100-414-00-130-001-0-761	TX Voter Focus	1,816,303.75
LS0106	CAPITAL LEASES	5-	1100-393-70-000-000-0-000		1,816,303.75
LS0107	ELECTIONS DEPT-SOFTWARE	5-	1297-423-54-320-002-6-761	Community Software 25-27	297,838.09
LS0107	CAPITAL LEASES	5-	1297-393-70-320-002-6-000		297,838.09
LS0108	ELECTIONS DEPT-SOFTWARE	5-	1100-415-00-200-002-0-761	UKG Subscription - Kronos AMD#2	209,027.25
LS0108	CAPITAL LEASES	5-	1100-393-70-000-000-0-000		209,027.25
TOTAL BUDGET INCREASE REQUEST					3,281,966.58

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: 3/3/26

FIN JE: 5-1102

DEPARTMENT HEAD: LETTY CHAVEZ, HIDALGO COUNTY AUDITOR
 DEPARTMENT NAME: HIDALGO COUNTY AUDITOR'S OFFICE
 PREPARED BY: CLAUDIA ORTIZ
 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 07	AMOUNT
L0642	JUVENILE CI-CAPITAL LEASES	5-	1100-423-70-330-001-6-780	C85290167	9,220.99
L0642	JUVENILE CI-CAPITAL LEASES	5-	1100-393-70-330-001-6-000		9,220.99
L0643	TAX OFF-CAPITAL LEASES	5-	1100-415-15-140-001-0-780	Coin Unit-Weslaco	82,039.17
L0643	CAPITAL LEASES	5-	1100-393-70-000-000-0-000		82,039.17
L0644	TAX OFF-CAPITAL LEASES	5-	1100-415-15-140-001-0-780	Coin Unit-Pharr	82,039.17
L0644	CAPITAL LEASES	5-	1100-393-70-000-000-0-000		82,039.17
L0645	JUVENILE CI-CAPITAL LEASES	5-	1100-423-71-330-001-6-780	C85290168	9,220.99
L0645	JUVENILE CI-CAPITAL LEASES	5-	1100-393-70-330-001-6-000		9,220.99
L0646	JUVENILE DS-CAPITAL LEASES	5-	1100-423-78-330-028-6-780	C85290166	9,220.99
L0646	JUVENILE CI-CAPITAL LEASES	5-	1100-393-70-330-028-6-000		9,220.99
L0647	JUVENILE DET PRE-CAPITAL LEASES	5-	1100-423-79-330-001-6-780	C85290169	9,220.99
L0647	JUVENILE CI-CAPITAL LEASES	5-	1100-393-70-330-001-6-000		9,220.99
L0585	DIST CLERK-CAPITAL LEASES	5-	1100-412-00-090-001-0-780	C85278820	0.02
L0585	CAPITAL LEASES	5-	1100-393-70-000-000-0-000		0.02
TOTAL BUDGET INCREASE REQUEST					200,962.32

REASON:

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