



# 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

March 11, 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 interest revenues from the Long-Term Refunding Bonds in the amount of \$96,639.96. These funds may now be made available by creating a new special budget or amending a current budget for its intended purposes.

CERTIFIED BY:

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

3/13/2026  
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.

# 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:** March 10, 2026

**Subject:** Certification of Revenues various Debt Service 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 Debt Service Fund accounts.

We are requesting the certification of the following:

Account	Account Description	Amount
5-1446-361-10-000-000-0-000	LTRB 2014C-INTEREST EARNINGS	38,701.68
5-1446-361-11-000-000-0-000	LTRB 2014C-NOW INTEREST	5,592.82
5-1448-361-10-000-000-0-000	LTRB 2015B-INTEREST EARNINGS	42,723.26
5-1448-361-11-000-000-0-000	LTRB 2015B-NOW INTEREST	6,232.01
5-1449-361-10-000-000-0-000	LTRB 2015C-INTEREST EARNINGS	2,420.98
5-1449-361-11-000-000-0-000	LTRB 2015C-NOW INTEREST	969.21
	<b>Total</b>	<b>96,639.96</b>

AI-102740 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.

**AI-102740**  
**CC REGULAR AGENDA SPECIAL**  
**MTG**

**Budget and Management 46. E. 1.**

**Budget Appropriations**

**Meeting Date:** 03/17/2026

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

**Department:** BUDGET & MANAGEMENT

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**CAPTION**

A. Certification of revenues for interest earned in 2025 for Refunding Bonds, Series 2014C (Fund 1446), Refunding Bonds, Series 2015B (Fund 1448), and Refunding Bonds, Series 2015C (Fund 1449).

B. Approval of 2025 interfund transfer from Refunding Bonds, Series 2014C (Fund 1446), Refunding Bonds, Series 2015B (Fund 1448), and Refunding Bonds, Series 2015C (Fund 1449) to Refunding Bonds, Series 2025 (Fund 1461) in the total amount of \$531,896.97 to close out retired debt service funds (Funds 1446, 1448, and 1449).

**BACKGROUND**

All bond principal and interest related to Refunding Bonds, Series 2014C (Fund 1446), Refunding Bonds, Series 2015B (Fund 1448), and Refunding Bonds, Series 2015C (Fund 1449) have been paid.

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**Fiscal Impact**

**CALENDAR YEAR:** 2025

**ACCT. #:** 5-14XX-XXX-XXX-000-000-0-XXX

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

**BUDGETARY IMPACT:**

FUNDING AVAILABLE AS OF 3/6/26.

APPROPRIATING \$531,896.97 (\$435,257.01 OF FUND BALANCE & \$96,639.96 INTEREST EARNED FN 361-10 & 361-11).

INTEREST EARNING REVENUES PENDING CERTIFICATION BY THE COUNTY AUDITOR'S OFFICE (REQUEST SUBMITTED 3/11/26).

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**Attachments**

TRANSFER  
COR REQ

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**Form Review**

**Inbox**

Budget & Management

Budget & Management

Final Approval

Form Started By: Angélica M. Tapia

**Reviewed By**

Melannie Rivera

**Date**

03/09/2026 03:01 PM

Started On: 03/09/2026 08:35 AM

Revenue Summary

Standard Report Format

Hidalgo County

Report Description: 1001 - Standard Report Spec

Account Year: 25

Period Range: 00 - 13

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

Account	Account Description	Original Budget	Adjustments	Est Revenue	Revenue Received		Available	Percent
					Current	YTD		
1446 LIMITED TAX REFUNDING BONDS, SERIES 2014								
5-1446-361-10-000-000-0-000	LTRB 2014C-INTEREST EARNINGS	0.00	0.00	0.00	38,701.68	38,701.68	-38,701.68	0.00
5-1446-361-11-000-000-0-000	LTRB 2014C-NOW INTEREST	0.00	0.00	0.00	5,592.82	5,592.82	-5,592.82	0.00
<b>1446 LIMITED TAX REFUNDING BONDS, SERIES 2014</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$44,294.50</b>	<b>\$44,294.50</b>	<b>-\$44,294.50</b>	<b>0.00</b>
1448 LIMITED TAX REFUNDING BONDS, SERIES 2015								
5-1448-361-10-000-000-0-000	LTRB 2015B-INTEREST EARNINGS	0.00	0.00	0.00	42,723.26	42,723.26	-42,723.26	0.00
5-1448-361-11-000-000-0-000	LTRB 2015B-NOW INTEREST	0.00	0.00	0.00	6,232.01	6,232.01	-6,232.01	0.00
<b>1448 LIMITED TAX REFUNDING BONDS, SERIES 2015</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$48,955.27</b>	<b>\$48,955.27</b>	<b>-\$48,955.27</b>	<b>0.00</b>
1449 LIMITED TAX REFUNDING BONDS, TAXABLE SER								
5-1449-361-10-000-000-0-000	LTRB TAXABLE 2015C-INTEREST EARNINGS	0.00	0.00	0.00	2,420.98	2,420.98	-2,420.98	0.00
5-1449-361-11-000-000-0-000	LTRB TAXABLE 2015C-NOW INTEREST	0.00	0.00	0.00	969.21	969.21	-969.21	0.00
<b>1449 LIMITED TAX REFUNDING BONDS, TAXABLE SER</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,390.19</b>	<b>\$3,390.19</b>	<b>-\$3,390.19</b>	<b>0.00</b>
<b>5 YEAR 2025</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$96,639.96</b>	<b>\$96,639.96</b>	<b>-\$96,639.96</b>	<b>0.00</b>

**Balance Sheet Summary**

Account Year: 25

Account Period: 13

Period End: 01/31/2026

Account	Account Description	Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 1446</b>	<b>LIMITED TAX REFUNDING BONDS, SERIES 2014C</b>				
5-1446-202-00-000-000-0-000	LTRB 2014C-ACCOUNTS PAYABLE	825.00	0.00	-825.00	0.00
5-1446-202-00-000-001-0-000	LTRB 2014C-A/P PRIOR YEAR ACCRUALS	0.00	0.00	0.00	0.00
5-1446-241-00-000-000-0-000	LTRB 2014C-UNAVAILABLE REVENUE	2,924,328.58	0.00	-2,823,652.96	100,675.62
5-1446-208-01-000-100-0-000	DUE TO GENERAL FUND	0.00	0.00	0.00	0.00
	<b>Total Liabilities:</b>	<b>\$2,925,153.58</b>	<b>\$0.00</b>	<b>-\$2,824,477.96</b>	<b>\$100,675.62</b>
5-1446-270-00-000-000-0-000	LTRB 2014C-BUDGETED FUND BALANCE	0.00	0.00	-221,697.97	-221,697.97
5-1446-258-00-000-000-0-000	LTRB 2014C-UNASSIGNED FUND BALANCE	281,055.81	0.00	0.00	281,055.81
	<b>Total Equity:</b>	<b>\$281,055.81</b>	<b>\$0.00</b>	<b>-\$221,697.97</b>	<b>\$59,357.84</b>
5-1446-275-00-000-000-0-000	LTRB 2014C-ESTIMATED REVENUES	0.00	0.00	-2,855,377.03	-2,855,377.03
5-1446-276-00-000-000-0-000	LTRB 2014C-REVENUE CONTROL	0.00	466.11	2,958,883.65	2,958,883.65
5-1446-271-00-000-000-0-000	LTRB 2014C-APPROPRIATIONS	0.00	0.00	3,077,075.00	3,077,075.00
5-1446-272-00-000-000-0-000	LTRB 2014C-EXPENDITURE CONTROL	0.00	0.00	-3,076,250.00	-3,076,250.00
5-1446-273-00-000-000-0-000	LTRB 2014C-ENCUMBRANCE CONTROL	0.00	0.00	0.00	0.00
5-1446-274-00-000-000-0-000	LTRB 2014C-RESERVED FOR ENCUMBRANCES	0.00	0.00	0.00	0.00
	<b>Total Controls:</b>	<b>\$0.00</b>	<b>\$466.11</b>	<b>\$104,331.62</b>	<b>\$104,331.62</b>
	<b>Total Equity and Controls:</b>	<b>\$281,055.81</b>	<b>\$466.11</b>	<b>-\$117,366.35</b>	<b>\$163,689.46</b>
	<b>Total Liabilities, Equity and Controls:</b>	<b>\$3,206,209.39</b>	<b>\$466.11</b>	<b>-\$2,941,844.31</b>	<b>\$264,365.08</b>
	<b>Total Other Sources/Uses:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	Fund is in balance	0.00			

**Balance Sheet Summary**

Account Year: 25

Account Period: 13

Period End: 01/31/2026

Account	Account Description	Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 1448</b>	<b>LIMITED TAX REFUNDING BONDS, SERIES 2015B</b>				
5-1448-202-00-000-000-0-000	LTRB 2015B-ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00
5-1448-202-00-000-001-0-000	LTRB 2015 B-A/P PRIOR YEAR ACCRUALS	0.00	0.00	0.00	0.00
5-1448-241-00-000-000-0-000	LTRB 2015B-UNAVAILABLE REVENUE	2,996,803.57	0.00	-2,799,695.33	197,108.24
5-1448-208-01-000-100-0-000	DUE TO GENERAL FUND	0.00	0.00	0.00	0.00
	<b>Total Liabilities:</b>	<b>\$2,996,803.57</b>	<b>\$0.00</b>	<b>-\$2,799,695.33</b>	<b>\$197,108.24</b>
5-1448-270-00-000-000-0-000	LTRB 2015B-BUDGETED FUND BALANCE	0.00	0.00	-82,838.23	-82,838.23
5-1448-258-00-000-000-0-000	LTRB 2015B-UNASSIGNED FUND BALANCE	378,448.60	0.00	0.00	378,448.60
	<b>Total Equity:</b>	<b>\$378,448.60</b>	<b>\$0.00</b>	<b>-\$82,838.23</b>	<b>\$295,610.37</b>
5-1448-275-00-000-000-0-000	LTRB 2015B-ESTIMATED REVENUES	0.00	0.00	-2,823,486.77	-2,823,486.77
5-1448-276-00-000-000-0-000	LTRB 2015B-REVENUE CONTROL	0.00	2,172.81	2,909,871.52	2,909,871.52
5-1448-271-00-000-000-0-000	LTRB 2015B-APPROPRIATIONS	0.00	0.00	2,906,325.00	2,906,325.00
5-1448-272-00-000-000-0-000	LTRB 2015B-EXPENDITURE CONTROL	0.00	0.00	-2,905,500.00	-2,905,500.00
5-1448-273-00-000-000-0-000	LTRB 2015B-ENCUMBRANCE CONTROL	0.00	0.00	0.00	0.00
5-1448-274-00-000-000-0-000	LTRB 2015B-RESERVED FOR ENCUMBRANCES	0.00	0.00	0.00	0.00
	<b>Total Controls:</b>	<b>\$0.00</b>	<b>\$2,172.81</b>	<b>\$87,209.75</b>	<b>\$87,209.75</b>
	<b>Total Equity and Controls:</b>	<b>\$378,448.60</b>	<b>\$2,172.81</b>	<b>\$4,371.52</b>	<b>\$382,820.12</b>
	<b>Total Liabilities, Equity and Controls:</b>	<b>\$3,375,252.17</b>	<b>\$2,172.81</b>	<b>-\$2,795,323.81</b>	<b>\$579,928.36</b>
	<b>Total Other Sources/Uses:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	Fund is in balance	0.00			

**Balance Sheet Summary**

Account Year: 25

Account Period: 13

Period End: 01/31/2026

Account	Account Description	Beginning Balance	Current Balance	YTD Balance	Ending Balance
<b>Fund 1449</b>	<b>LIMITED TAX REFUNDING BONDS, TAXABLE SERIES 2015C</b>				
5-1449-202-00-000-000-0-000	LTRB TAXABLE 2015C-ACCOUNTS PAYABLE	0.00	0.00	0.00	0.00
5-1449-202-00-000-001-0-000	LTRB TAXABLE 2015C-A/P PRIOR YEAR ACCRL	0.00	0.00	0.00	0.00
5-1449-241-00-000-000-0-000	LTRB TAXABLE 2015C-UNAVAILABLE REVENUE	76,567.88	0.00	0.00	76,567.88
5-1449-208-01-000-100-0-000	DUE TO GENERAL FUND	0.00	0.00	0.00	0.00
	<b>Total Liabilities:</b>	<b>\$76,567.88</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$76,567.88</b>
5-1449-270-00-000-000-0-000	LTRB TAXABLE 2015C-BUDGETED FUND BALANCE	0.00	0.00	0.00	0.00
5-1449-258-00-000-000-0-000	LTRB TAXABLE 2015C-UNASSIGNED FUND BAL	80,288.80	0.00	0.00	80,288.80
	<b>Total Equity:</b>	<b>\$80,288.80</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$80,288.80</b>
5-1449-275-00-000-000-0-000	LTRB TAXABLE 2015C-ESTIMATED REVENUES	0.00	0.00	0.00	0.00
5-1449-276-00-000-000-0-000	LTRB TAXABLE 2015C-REVENUE CONTROL	0.00	570.54	3,390.19	3,390.19
5-1449-271-00-000-000-0-000	LTRB TAXABLE 2015C-APPROPRIATIONS	0.00	0.00	0.00	0.00
5-1449-272-00-000-000-0-000	LTRB TAXABLE 2015C-EXPENDITURE CONTROL	0.00	0.00	0.00	0.00
5-1449-273-00-000-000-0-000	LTRB TAXABLE 2015C-ENCUMBRANCE CONTROL	0.00	0.00	0.00	0.00
5-1449-274-00-000-000-0-000	LTRB TAXABLE 2015C-RESERVED FOR ENCUMBR	0.00	0.00	0.00	0.00
	<b>Total Controls:</b>	<b>\$0.00</b>	<b>\$570.54</b>	<b>\$3,390.19</b>	<b>\$3,390.19</b>
	<b>Total Equity and Controls:</b>	<b>\$80,288.80</b>	<b>\$570.54</b>	<b>\$3,390.19</b>	<b>\$83,678.99</b>
	<b>Total Liabilities, Equity and Controls:</b>	<b>\$156,856.68</b>	<b>\$570.54</b>	<b>\$3,390.19</b>	<b>\$160,246.87</b>
	<b>Total Other Sources/Uses:</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	Fund is in balance	0.00			

DATE: March 17, 2026

2026



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

Appropriation/Interfund  
AI-102740

DEPARTMENT NAME: Department of Budget & Management for Various Accounts

ACCOUNT NUMBER: 5-14XX-XXX-XX-000-000-0-XXX

Contact Person: Angélica M. Tapia Ph#: (956) 292-7025 ext. 5415

+ 38,701.68  
+ 5,592.82  
+ 42,723.26  
+ 6,232.01  
+ 2,420.98  
+ 969.21  
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+ 96,639.96

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 1446</b>		
5-1446-361-10-000-000-0- 000	LTRB 2014C INTEREST EARNINGS	✓ 38,701.68
5-1446-361-11-000-000-0- 000	LTRB 2014C NOW INTEREST	5,592.82 ✓
5-1446-491-01-000-000-0- 461	TRANSFER OUT LTRB 2025	103,652.34
5-1461-391-01-000-000-0- 446	TRANSFER IN LTRB 2014C	103,652.34 ✓
<b>FUND 1448</b>		
5-1448-361-10-000-000-0- 000	LTRB 2015B INTEREST EARNINGS	42,723.26 ✓
5-1448-361-11-000-000-0- 000	LTRB 2015B NOW INTEREST	6,232.01 ✓
5-1448-491-01-000-000-0- 461	TRANSFER OUT LTRB 2025	344,565.64
5-1461-391-01-000-000-0- 448	TRANSFER IN LTRB 2015B	344,565.64 ✓
<b>FUND 1449</b>		
5-1449-361-10-000-000-0- 000	LTRB 2015C INTEREST EARNINGS	2,420.98 ✓
5-1449-361-11-000-000-0- 000	LTRB 2015C NOW INTEREST	969.21 ✓
5-1449-491-01-000-000-0- 461	TRANSFER OUT LTRB 2025	83,678.99
5-1461-391-01-000-000-0- 449	TRANSFER IN LTRB 2015C	83,678.99 ✓
TOTAL BUDGET INCREASE (DECREASE) 1446		(103,652.34)
TOTAL BUDGET INCREASE (DECREASE) 1448		(344,565.64)
TOTAL BUDGET INCREASE (DECREASE) 1449		(83,678.99)
TOTAL BUDGET INCREASE (DECREASE) 1461		531,896.97

REASON: Appropriation of funds (interest and fund balance) from retired Debt Service Fund 1446 (Refunding 2014C), retired Debt Service Fund 1448 (Refunding 2015B), and retired Debt Service Fund 1449 (Refunding 2015C) to Debt Service Fund 1461 (Refunding 2025).

+ 103,652.34  
+ 344,565.64  
+ 83,678.99  
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+ 531,896.97

DEPARTMENT HEAD SIGNATURE

APPROVED COMMISSIONERS' COURT

DATE

ATTEST COUNTY CLERK