

DATE: 04/09/2026

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**FIN JE: 5-1347**

DEPARTMENT HEAD: LETTY CHAVEZ, HIDALGO COUNTY AUDITOR  
DEPARTMENT NAME: HIDALGO COUNTY AUDITOR'S OFFICE  
PREPARED BY: ALBERTO CHAVERO **AC**  
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 04	AMOUNT
L0071	SATF-EQUIP-CAPITAL LEASES	5-	1297-423-57-320-020-5-780		(3,246.39)
L0071	CAPITAL LEASES	5-	1297-393-70-320-020-5-000	25J03455	(3,246.39)
<b>TOTAL BUDGET INCREASE REQUEST</b>					<b>(3,246.39)</b>

**REASON: TO DEOBLIGATE NEW GASB 87 LEASES - EQUIPMENT FOR PD 04 2025  
FOR LEASE EQUIPMENT AGREEMENTS APPROVED BY ON COMMISSIONERS'  
COURT ON VARIOUS DATES AND TO ESTIMATE REVENUES FOR THE SAME AMOUNT.**

DEPARTMENT HEAD SIGNATURE

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APPROVED COMMISSIONERS' COURT

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DATE

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ATTEST COUNTY CLERK

DATE: 04/23/2026

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

SUBJECT: Interdepartmental transfer(s) (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) departmental budget in accordance with Local Government Code, Chapter 111, Subchapter C.

Ref.#	ACCOUNT NAME		ACCOUNT NO.	PERIOD	PD 13	AMOUNT
L0351	CAPITAL LEASES-OTHER DEBT PRINCIPAL	5-	1100-471-20-000-000-0-862	22		5,534.74
L0351	CAPITAL LEASES-OTHER DEBT INTEREST	5-	1100-472-20-000-000-0-864	22	37 Laptops	2.94
L0351	IT COUNTYWIDE-CAPITAL LEASES	5-	1100-415-00-200-002-0-780	22		(5,537.68)
L0352	CAPITAL LEASES-OTHER DEBT PRINCIPAL	5-	1100-471-20-000-000-0-862	22		252,245.12
L0352	CAPITAL LEASES-OTHER DEBT INTEREST	5-	1100-472-20-000-000-0-864	22	810-6816804-005	1,609.24
L0352	IT COUNTYWIDE-CAPITAL LEASES	5-	1100-415-00-200-002-0-780	22		(253,854.36)
L0409	CAPITAL LEASES-OTHER DEBT PRINCIPAL	5-	1100-471-20-000-000-0-862	23		293,571.90
L0409	CAPITAL LEASES-OTHER DEBT INTEREST	5-	1100-472-20-000-000-0-864	23	810-6816804-006	5,563.10
L0409	IT COUNTYWIDE-CAPITAL LEASES	5-	1100-415-00-200-002-0-780	23		(299,135.00)
L0060	PHEP-LEASES-OTHER DEBT PRINCIPAL	5-	1100-471-20-000-000-0-862	20		557.47
L0060	PHEP-OTHER DEBT INTEREST	5-	1100-421-20-000-000-0-864	20	C85213880	4.37
L0060	PHEP-CAPITAL LEASES	5-	1100-415-18-160-001-0-780	20		(561.84)
L0065	CAPITAL LEASES-OTHER DEBT PRINCIPAL	5-	1100-471-20-000-000-0-862	21		192.43
L0065	CAPITAL LEASES-OTHER DEBT INTEREST	5-	1100-472-20-000-000-0-864	21	C85216367	0.75
L0065	PCT4 CRC-ENDOWMENT-EQUIP&VEHICLE RENT	5-	1100-466-00-124-186-0-780 442	21		(193.18)
L0409	CAPITAL LEASES-OTHER DEBT PRINCIPAL	5-	1100-471-20-000-000-0-862	23		59,497.27
L0409	CAPITAL LEASES-OTHER DEBT INTEREST	5-	1100-472-20-000-000-0-864	23	810-6816804-006	329.73
L0409	IT COUNTYWIDE-CAPITAL LEASES	5-	1100-415-00-200-002-0-780	23		(59,827.00)
L0354	CAPITAL LEASES-OTHER DEBT PRINCIPAL	5-	1100-471-20-000-000-0-862	23		49.47
L0354	CAPITAL LEASES-OTHER DEBT INTEREST	5-	1100-472-20-000-000-0-864	23	3CB00891	16.25
L0354	TAX OFF-CAPITAL LEASES	5-	1100-415-15-140-001-0-780	23		(65.72)
L0379	PCT1 CAPITAL LEASES-OTHER DEBT PRINCIPAL	5-	1200-471-20-121-004-0-862	23		-
L0379	PCT1 CAPITAL LEASES-OTHER DEBT INTEREST	5-	1200-472-20-121-004-0-864	23	C85239683	0.03
L0379	PCT1 ADM-CAPITAL LEASES	5-	1200-431-00-121-004-0-780	23		(0.03)
L0425	JUST CRT ASSIST&TECH-OTHER DEBT PRINCIPA	5-	1242-471-20-060-001-0-862	24		(3,537.00)
L0425	JUST CRT ASSIST&TECH-OTHER DEBT INTEREST	5-	1242-472-20-060-001-0-864	24	MailCenter 41553950	(564.66)
L0425	JUST CRT ASSIST&TECH-CAPITAL LEASES	5-	1242-412-00-060-001-0-780	24		4,101.66
L0425	CAPITAL LEASES-OTHER DEBT PRINCIPAL	5-	1100-471-20-000-000-0-862	24		3,537.00
L0425	CAPITAL LEASES-OTHER DEBT INTEREST	5-	1100-472-20-000-000-0-864	24	MailCenter 41553950	564.66
L0425	FACILITIES MGMT CO WIDE-CAPITAL LEASES	5-	1100-419-40-220-050-0-780	24		(4,101.66)
L0357	CAPITAL LEASES-OTHER DEBT PRINCIPAL	5-	1100-471-20-000-000-0-862	23		(3,252.00)
L0357	CAPITAL LEASES-OTHER DEBT INTEREST	5-	1100-472-20-000-000-0-864	23	HHZ765788	(128.46)
L0357	SHERIFF-CAPITAL LEASES	5-	1100-421-00-280-001-0-780	23		3,380.46

Ref.#	ACCOUNT NAME		ACCOUNT NO.	PERIOD	PD 13	AMOUNT
L0357	CAPITAL LEASES-OTHER DEBT PRINCIPAL	5-	1100-471-20-000-000-0-862	23		3,258.30
L0357	CAPITAL LEASES-OTHER DEBT INTEREST	5-	1100-472-20-000-000-0-864	23	HHZ765788	122.16
L0357	SHERIFF-CAPITAL LEASES	5-	1100-421-00-280-001-0-780	23		(3,380.46)
L0327	PCT1 CAPITAL LEASES-OTHER DEBT PRINCIPAL	5-	1200-471-20-121-004-0-862	22	H552714065	(211.26)
L0327	PCT1 CAPITAL LEASES-OTHER DEBT INTEREST	5-	1200-472-20-121-004-0-864	22	H552714059	(4.28)
L0327	PCT1 ADM-CAPITAL LEASES	5-	1200-431-00-121-004-0-780	22		215.54
L0327	PCT1 CAPITAL LEASES-OTHER DEBT PRINCIPAL	5-	1200-471-20-121-004-0-862	22	H552714065	214.30
L0327	PCT1 CAPITAL LEASES-OTHER DEBT INTEREST	5-	1200-472-20-121-004-0-864	22	H552714059	1.24
L0327	PCT1 ADM-CAPITAL LEASES	5-	1200-431-00-121-004-0-780	22		(215.54)
L0403	CAPITAL LEASES-OTHER DEBT PRINCIPAL	5-	1100-471-20-000-000-0-862	24		(957.02)
L0403	CAPITAL LEASES-OTHER DEBT INTEREST	5-	1100-472-20-000-000-0-864	24	C85264344	(71.88)
L0403	PUBLIC DEFENDER-CAPITAL LEASES	5-	1100-412-30-085-003-0-780	24		1,028.90
L0403	CAPITAL LEASES-OTHER DEBT PRINCIPAL	5-	1100-471-20-000-000-0-862	24		958.86
L0403	CAPITAL LEASES-OTHER DEBT INTEREST	5-	1100-472-20-000-000-0-864	24	C85264344	70.04
L0403	PUBLIC DEFENDER-CAPITAL LEASES	5-	1100-412-30-085-003-0-780	24		(1,028.90)
L0381	JUST CRT ASSIST&TECH-OTHER DEBT PRINCIPA	5-	1242-471-20-060-001-0-862	23		(466.11)
L0381	JUST CRT ASSIST&TECH-OTHER DEBT INTEREST	5-	1242-472-20-060-001-0-864	23	C85249838	(26.45)
L0381	JUST CRT ASSIST&TECH-CAPITAL LEASES	5-	1242-412-00-060-001-0-780	23		492.56
L0381	JUST CRT ASSIST&TECH-OTHER DEBT PRINCIPA	5-	1242-471-20-060-001-0-862	23		455.39
L0381	JUST CRT ASSIST&TECH-OTHER DEBT INTEREST	5-	1242-472-20-060-001-0-864	23	C85249838	37.17
L0381	JUST CRT ASSIST&TECH-CAPITAL LEASES	5-	1242-412-00-060-001-0-780	23		(492.56)
L0425	CAPITAL LEASES-OTHER DEBT PRINCIPAL	5-	1100-471-20-000-000-0-862	24		(3,423.07)
L0425	CAPITAL LEASES-OTHER DEBT INTEREST	5-	1100-472-20-000-000-0-864	24	MailCenter 41553950	(678.59)
L0425	FACILITIES MGMT CO WIDE-CAPITAL LEASES	5-	1100-419-40-220-050-0-780	24		4,101.66
L0425	CAPITAL LEASES-OTHER DEBT PRINCIPAL	5-	1100-471-20-000-000-0-862	24		3,566.22
L0425	CAPITAL LEASES-OTHER DEBT INTEREST	5-	1100-472-20-000-000-0-864	24	MailCenter 41553950	535.44
L0425	FACILITIES MGMT CO WIDE-CAPITAL LEASES	5-	1100-419-40-220-050-0-780	24		(4,101.66)
L0252	CAPITAL LEASES-OTHER DEBT PRINCIPAL	5-	1100-471-20-000-000-0-862	-	MARLIN TOWER I LLC	(7,229.98)
L0252	CAPITAL LEASES-OTHER DEBT INTEREST	5-	1100-472-20-000-000-0-864	-	MARLIN TOWER I LLC	(2,668.60)
L0252	CO WIDE COMM SYS-LAND & BLDG RENT	5-	1100-421-00-280-083-0-441	-	MARLIN TOWER I LLC	9,898.58
L0252	CAPITAL LEASES-OTHER DEBT PRINCIPAL	5-	1100-471-20-000-000-0-862	-	MARLIN TOWER I LLC	7,229.78
L0252	CAPITAL LEASES-OTHER DEBT INTEREST	5-	1100-472-20-000-000-0-864	-	MARLIN TOWER I LLC	2,668.80
L0252	CO WIDE COMM SYS-LAND & BLDG RENT	5-	1100-421-00-280-083-0-441	-	MARLIN TOWER I LLC	(9,898.58)
L0065	CAPITAL LEASES-OTHER DEBT PRINCIPAL	5-	1100-471-20-000-000-0-862	21		(192.43)
L0065	CAPITAL LEASES-OTHER DEBT INTEREST	5-	1100-472-20-000-000-0-864	21	C85216367	(0.75)
L0065	PCT4 CRC-ENDOWMENT-CAPITAL LEASES	5-	1100-466-00-124-186-0-780	21		193.18
			442		<b>Grand Total</b>	-
					Total Principal	611,599.38
					Total Interest	7,382.25
					<b>Total P &amp; I</b>	618,981.63

**COMMENTS:**

**TO FUND FOR VARIOUS PAYMENTS BETWEEN PRINCIPAL AND INTEREST FOR LEASES-EQUIPMENT PD 13 2025  
TRANSFER NEEDED FOR PAYMENT OF LEASES PD 13**

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

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

DATE \_\_\_\_\_

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