



# 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 17, 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 § 111.0706 SPECIAL BUDGET FOR GRANT OR AID MONEY:

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 receipt of the LEOSE annual allocation payment from the Texas Comptroller of Public Accounts for the Sheriff's Office in the amount of \$93,514.81. 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

3/17/2025  
\_\_\_\_\_  
Date

## HIDALGO COUNTY DISTRICT JUDGES



Amador Celedon <amador.celedon@hidalgo.org>

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## Request for Certification of Revenues

1 message

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**Amador Celedon** <amador.celedon@hidalgo.org>  
To: Letty Chavez <letty.chavez@auditor.co.hidalgo.tx.us>  
Cc: Myra Montoya <myra.montoya@hidalgo.org>

Wed, Mar 12, 2025 at 3:20 PM

Good morning Ms. Chavez,

I am requesting the issuance of Certification of Revenues for the amount of \$93,514.81 for the annual allocation payment received from the Law Enforcement Officer Standards and Education (LEOSE). Agenda Item# 98722 has been created for this approval.

Your Help would be greatly appreciated. Let me know if you have any questions or concerns on this matter.

Kind regards.

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Amador Celedon  
Accountant II  
[amador.celedon@hidalgo.org](mailto:amador.celedon@hidalgo.org)  
(956)393-6029

**AI-98722**

**Sheriff's Office 18.0.**

**CC REGULAR AGENDA SPECIAL MTG**

**Meeting Date:** 03/18/2025

**Submitted For:** Myra Montoya, SHERIFF DEPT.

**Submitted By:** Amador Celedon

**Department:** SHERIFF DEPT.

**CAPTION**

Sheriff's L.E.O.S.E. (Fund 1220)

1. Approval of Certification of Revenues, as certified by the County Auditor for the 2025 L.E.O.S.E. allocation payment of \$93,514.81 received from the State Comptroller of Public Accounts.
2. Approval of Budget Amendment to appropriate the 2025 L.E.O.S.E. Allocation in the amount of \$93,514.81.

**BACKGROUND**

**Fiscal Impact**

**CALENDAR YEAR:** 2025

**ACCT. #:** 5-1220-335-00-280-000-0-000

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

**MATCHING FUNDS Y/N?:**

**BUDGETARY IMPACT:**

Funds available as of 3/12/2025.

**Attachments**

2025 LEOSE ALLOCATION  
 LEOSE DEPOSIT SHERIFF FY 2025  
 REQUEST OF CERTIFICATION OF REVENUE  
 LEOSE APPROPRIATION

**Form Review**

<b>Inbox</b>	<b>Reviewed By</b>	<b>Date</b>
Budget & Management	Veronica Ortiz	03/12/2025 04:46 PM
Final Approval		
Form Started By: Amador Celedon		Started On: 03/12/2025 12:35 PM



OFFICIAL HIDALGO COUNTY RECEIPT  
OFFICE OF THE COUNTY TREASURER  
LITA L. LEO

Receipt: 301660

Received From: SHERIFF'S OFFICE - TX COMPROLLER

Date 03/12/2025

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1	149915395	LEOSE FUND-SHERIFF REVENUE	51,516.74
		5-1220-335-00-280-000-0-000	

**Total:** 51,516.74

Check Total	51,516.74
Cash Total	0.00
Credit Total	0.00
Other Total	0.00

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OFFICIAL HIDALGO COUNTY RECEIPT  
OFFICE OF THE COUNTY TREASURER  
LITA L. LEO

Receipt: 301468

Received From: PEACE OFFICER ALLOC - SHERIFF'S OFFICE

Date 03/10/2025

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1	CM	LEOSE FUND-SHERIFF REVENUE	41,998.07
		5-1220-335-00-280-000-0-000	

Total: 41,998.07

Check Total 0.00

Cash Total 0.00

Credit Total 41,998.07

Other Total 0.00

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Texas					
Identification Number	Mail Code	Payment Number	Payment Type	Paying Agency	Total
17460007176	064	1933838	DD	902	41998.07

Document Number	Invoice Number	Invoice Description	Invoice Amount	Interest Amount
9P250508	PEACE OFF ALL	PEACE OFFICER ALLOC	41,998.07	0.00

02/24/2025 State date

02/26/2025

5-1220-335-00-280-000-0-000  
LEOSE FUND-SHERIFF REVENUE



Account: SPECIAL REVENUE FUND Current Time: 02/26/25 2:14:47 PM

Current Balance: \$5,058,568.43  
Available Balance: \$4,922,633.08

Date	Ref/Check No	Description	Debit	Credit
02/26/2025		CPA STATE FISCAL INV-PAYMNTS ACH Entry Memo Posted Today		\$41,998.07
Totals:		Transactions: 1.	Debits: \$0.00	Credits: \$41,998.07



**GLENN HEGAR TEXAS COMPTROLLER OF PUBLIC ACCOUNTS**

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P.O.Box 13528 • Austin, TX 78711-3528

February 28, 2025

HIDALGO COUNTY SHERIFF  
PO BOX 1228  
EDINBURG TX 78540-1228

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Vendor number: 17460007176 064

Two payments have been issued to your agency for the 2025 Law Enforcement Officer Standards and Education (LEOSE) Fund Allocation. One payment of \$41998.07 and a second payment of \$51516.74 for a total payment of \$93514.81. That second payment is enclosed.

The Comptroller is directed by the Occupations Code, Section 1701.157 to make an annual allocation from the LEOSE account to qualified law enforcement agencies for expenses related to the continuing education of persons licensed under Chapter 1701, Occupations Code. These funds must be used to ensure the continuing education of persons licensed under Chapter 1701 or to provide necessary training, as determined by the agency head, to full-time fully paid law enforcement support personnel in the agency.

Twenty percent of the funds are allocated equally among qualified agencies. The remaining eighty percent is distributed based on the number of eligible law enforcement positions each agency had as of January 1 of the preceding calendar year. Each agency must maintain complete and detailed records of all money received and spent. All funds received are subject to audit by the Comptroller of Public Accounts, and all expenditures are subject to audit by the State Auditor.

An eligible law enforcement position is defined as one held by a person licensed under Chapter 1701, Occupations Code, who works as a peace officer, licensed jailer or telecommunicator on the average of at least 32 hours a week, is compensated by a political subdivision of the state at the minimum wage rate or higher and is entitled to all employee benefits offered to a peace officer.

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You must complete and return the enclosed Law Enforcement Officer Standards and Education Account 2026 Allocation Basis form to us no later than October 31st, 2025, to receive your agency's share of the LEOSE account in 2026. The information provided in this report must be accurate and returned timely to our office to ensure the correct allocation of the LEOSE account.

Please call us at 800-531-5441, ext. 3-4530, or 512-463-4530 if you have any questions or if we can be of assistance.

Enclosures

Form 40-215 (Rev.1-17/6)

DATE: March 12, 2025

DEPARTMENT HEAD: Hidalgo County Sheriff J.E. Eddie Guerra

**2025**  
Appropriation  
AI-98722



DEPARTMENT NAME: Hidalgo County Sheriff's Office

ACCOUNT NUMBER: 5-1220-335-00-280-000-0-000

Contact Person: Amador Celedon Ph# (956)393-6029

**SUBJECT: Appropriations of Funds** (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 Appropriations of Funds (increase (decrease)) in accordance with Local Government Code, Chapter 111, § 111.070, Item C (2).

INCREASE ACCOUNT NUMBER(S)	ACCOUNT (OBJECT) NAME	AMOUNT
5-1220-421-00-280-004-0-583	SHERIFF LEOSE-TRAVEL OUT OF COUNTY	\$50,000.00
5-1220-421-00-280-004-0-584	SHERIFF LEOSE-REGISTRATION FEES	43,514.81
5-1220-335-00-280-000-0-000	LEOSE FUND-SHERIFF REVENUE	93,514.81
<b>TOTAL BUDGET INCREASE (DECREASE)</b>		<b>\$93,514.81</b>

REASON: To appropriate the Sheriff's L.E.O.S.E. allocation from the State Comptroller in the amount of \$93,514.81

*[Signature]*  
DEPARTMENT HEAD SIGNATURE

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

3/12/25  
DATE

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