



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

April 13, 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

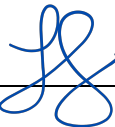
Dear Judge and Commissioners:

Pursuant to Local Government Code § 111.0706 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 Constable Pct#3 in the amount of \$3,293.02. 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

4/14/2026

Date

HIDALGO COUNTY DISTRICT JUDGES



Leidy Roque <leidy.roque@co.hidalgo.tx.us>

Request for Certification of Revenues - Constable Pct. 3

1 message

Leidy Roque <leidy.roque@co.hidalgo.tx.us>

Thu, Apr 2, 2026 at 3:56 PM

To: Letty Chavez <letty.chavez@auditor.co.hidalgo.tx.us>

Cc: Ray Morin <ray.morin@auditor.co.hidalgo.tx.us>, Merlen Munoz <merlen.munoz@auditor.co.hidalgo.tx.us>

Good Afternoon,

I am requesting a Certification of Revenues in the amount of \$3,293.02 for the annual allocation received from the Law Enforcement Officer Standards and Education from the Texas Comptrollers Office (FY26 LEOSE).

Agenda Item# 103040 has been created for appropriation and certification of the same for this approval.

Thank you in advance for your assistance in this matter,

Respectfully,

--

Leidy Nallely Roque

Executive Assistant

Hidalgo County Constable Pct. 3

730 N. Breyfogle Suite B

Mission, TX 78572

Phone: 956-205-7031

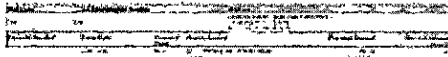
Phone: 956-581-6800 EXT.3305

FAX: 956-519-4245

leidy.roque@co.hidalgo.tx.us



2 attachments



Deposit .png
27K



TX COMP LETTER.pdf
42K

AI-103040

Constable Pct. #3 20.0.

CC REGULAR AGENDA SPECIAL MTG

Meeting Date: 04/14/2026

Submitted For: Larry Gallardo, CONSTABLE PCT. #3 **Submitted By:** Leidy Roque

Department: CONSTABLE PCT. #3

CAPTION

Constable Precinct 3 - LEOSE (1220):

Approval of Certification of Revenues, as certified by the County Auditor, in the amount of \$3,293.02 for the 2026 Peace Officer Allocation LEOSE funds awarded and received from the Texas Comptroller of Public Accounts and appropriation of the same.

BACKGROUND

Fiscal Impact

CALENDAR YEAR: 2026

ACCT. #: 1220-21-293-001-XXXXXX-0000-

FUNDS AVAILABLE Y/N?: Y

MATCHING FUNDS Y/N?: N

BUDGETARY IMPACT:

Funds Available as of 4/2/2026.

1220-00-293-000-0000-435000 LEOSE FUND - CONST PCT3 REVENUE

Attachments

TX COMP LETTER
RECEIPT
Appropriation
COR Request

Form Review

Inbox

Reviewed By

Date

Budget and Management

Final Approval

Form Started By: Leidy Roque

Started On: 04/02/2026 03:27 PM



LITA L. LEO

OFFICIAL HIDALGO COUNTY RECEIPT
OFFICE OF THE COUNTY TREASURER
2810 SOUTH BUSINESS HWY 281
EDINBURG, TX 78539-6243
(956) 318-2506

Receipt

Page 1 of 1

Receipt Number	2002415
Receipt Date	04/14/2026
Receipt Time	08:41:07
Paid By	CONSTABLE, PRECINCT 3
Payment Method	CM - ACH

Payee:

293 CONSTABLE, PRECINCT 3
730 BREYFOGLE STE. B
MISSION, TX 78573

Clerk: Joseph Jackson

DESCRIPTION	CHARGE CODE	COMMENT	AMOUNT
LEOSE FUND-CONST PCT3 REVENUE	293LEO	PEACE OFFICER ALLOCATION-LEOSE FUND	\$3,293.02
<i>GL Account: 1220-00-293-000-0000-435000-</i>			\$3,293.02
<i>GL Account: 9999-00-000-000-0000-100001-</i>			\$3,293.02

PAYMENT METHOD	QUANTITY	REFERENCE	AMOUNT
CM - ACH	1	CONSTABLE, PRECINCT 3	\$3,293.02

Amount Tendered	\$3,293.02
Amount Applied	\$3,293.02
Change	\$0.00



TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

P.O.Box 13528 • Austin, TX 78711-3528

March 3, 2026

HIDALGO COUNTY CONSTABLE PRECINCT 3
730 N BREYFOGLE STE B
MISSION TX 78574-7020

Vendor number: 17460007176 069

Payment was issued to your agency for the 2026 Law Enforcement Officer Standards and Education (LEOSE) Fund Allocation in the amount of \$3293.02.

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 those licensed under Chapter 1701, Occupations Code. These funds must be used to ensure the continuing education of those 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.

You must complete and return the enclosed Law Enforcement Officer Standards and Education Account 2027 Allocation Basis form to us no later than October 31st, 2026, to receive your agency's share of the LEOSE account in 2027. 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 contact our office using taxallocation@cpa.texas.gov, or call using at 512-463-4530 if you have any questions or if we can be of assistance.

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

DATE: April 2, 2026

DEPARTMENT HEAD: Constable Lazaro Gallardo, Jr.

DEPARTMENT NAME: Constable Precinct 3

ACCOUNT NUMBER: 1220-21-293-001-0000-XXXXXX

Contact Person: Leidy Roque Ph#: X3305

2026

Appropriation AI - 103040



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
1220-21-293-001-0000-505830	CONST 3 LEOSE-TRAVEL OUT OF COUNTY	\$ 2,293.02
1220-21-293-001-0000-505840	CONST 3 LEOSE-REGISTRATIN FEES	\$ 1,000.00
1220-00-293-000-0000-435000	LEOSE FUND - CONST. PCT3 REVENUE	3,293.02
TOTAL BUDGET INCREASE (DECREAS		\$ 3,293.02

REASON: TO APPROPRIATE 2026 LEOSE FUNDS REVENUES RECEIVED FROM TEXAS COMPTROLLER

DEPARTMENT HEAD SIGNATURE

APPROVED COMMISSIONERS' COURT

_____/_____/_____
DATE

ATTEST COUNTY CLERK