



TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

P.O. Box 13528 • Austin, TX 78711-3528

March 3, 2026

HIDALGO COUNTY SHERIFF
PO BOX 1228
EDINBURG TX 78540-1228

Vendor number: 17460007176 064

Payment was issued to your agency for the 2026 Law Enforcement Officer Standards and Education (LEOSE) Fund Allocation in the amount of \$93841.38.

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)