



# HAYS COUNTY

## Fiscal Year 2026 Budget in Brief



### HAYS COUNTY COMMISSIONERS COURT

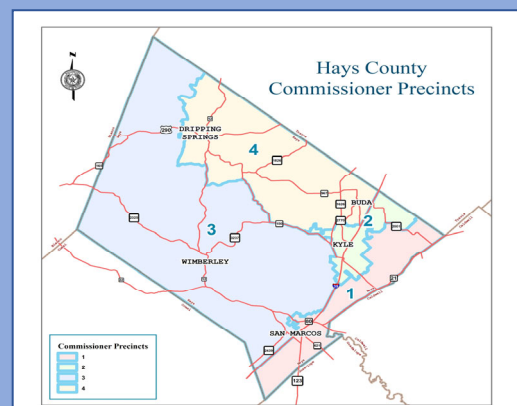
Ruben Becerra, County Judge

Debbie Ingalsbe, Commissioner Pct. 1

Michelle Cohen, Commissioner Pct. 2

Morgan Hammer, Commissioner Pct. 3

Walt Smith, Commissioner Pct. 4



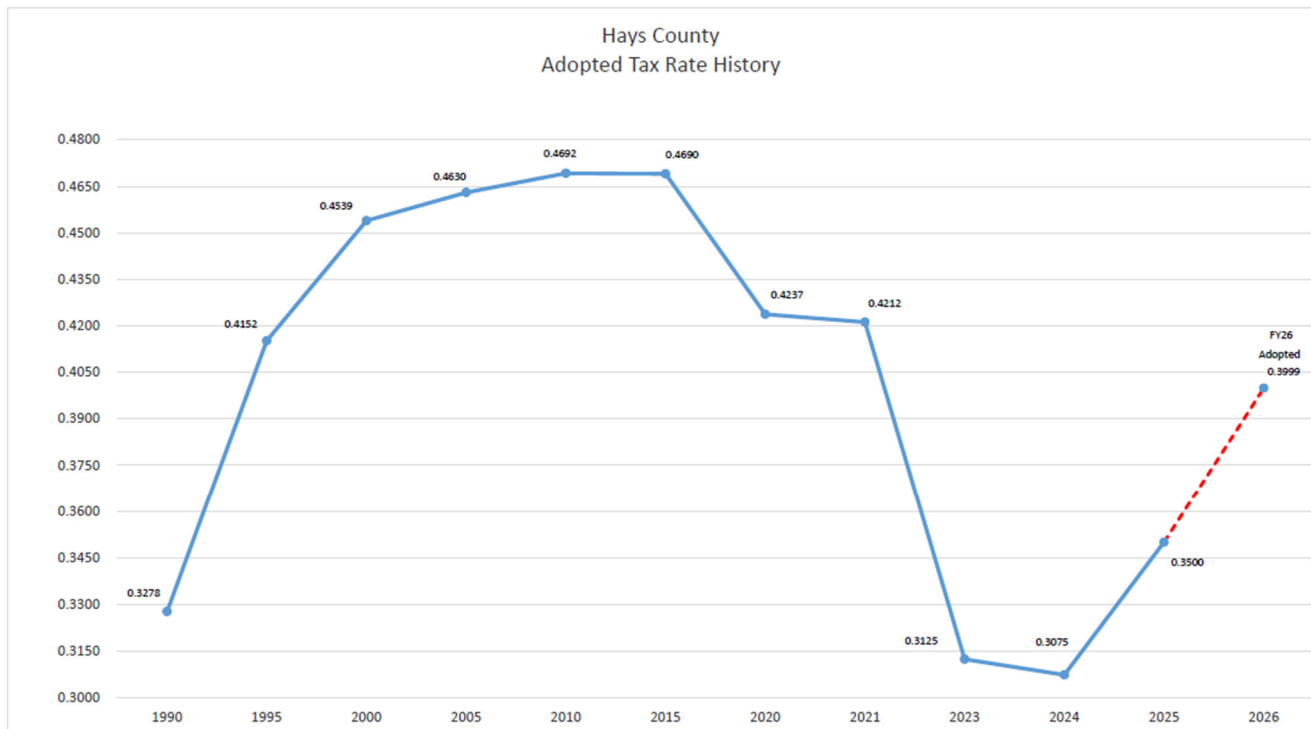
FY 2026

## HAYS COUNTY PROPERTY TAX RATE (per \$100 taxable value)

	<u>FY25 Rate</u>	<u>FY26 Rate</u>	<u>Difference</u>
General Maintenance & Operations	\$ 0.2256	\$ 0.2544	\$ 0.0288
General Debt	\$ 0.0829	\$ 0.1029	\$ 0.0200
Road & Bridge Maintenance & Operations	<u>\$ 0.0415</u>	<u>\$ 0.0426</u>	<u>\$ 0.0011</u>
<b>Total Tax Rate</b>	<b>\$ 0.3500</b>	<b>\$ 0.3999</b>	<b>\$ 0.0499</b>
Average Home Value	\$ 466,243	\$ 460,169	
Tax on Average Homestead	\$ 1,631.85	\$ 1,840.22	\$ 208.37
No New Revenue Tax Rate	\$ 0.2788	\$ 0.3279	\$ 0.0491
<b>Commissioners' Court Adopted Tax Rate</b>	<b>\$ 0.3500</b>	<b>\$ 0.3999</b>	<b>\$ 0.0499</b>
Voter Approval Tax Rate	\$ 0.3916	\$ 0.4441	\$ 0.0525

Hays County has experienced a 21.14% population increase since the certified 2020 Census, making it the fastest-growing county in Texas and elevating it to the 19th largest among the state's 254 counties. With this growth comes the need for additional infrastructure, law enforcement, and road improvements.

Property taxes are the primary source of revenue for counties in Texas, and our Commissioner's Court is dedicated to maintaining a low county tax rate while providing superior services to the citizens of Hays County. This includes law enforcement to support public safety in communities and schools, effective regional transportation, parks and open space, support for the judicial system, reliable record keeping for deeds and public documents, elections administration, emergency planning, development, health and human services and much more. An increase in the FY 2026 tax rate was adopted in order to meet the needs of the taxpayers and due to the continued growth.



# HAYS COUNTY FY 2026 REVENUE & EXPENDITURES

## TOTAL REVENUE

\$175,643,241 General  
\$27,375,122 Roads  
\$27,608,164 Special Rev.  
\$55,320,343 Debt Service  
\$9,668,400 Construction  
\$295,615,270 – Total



## General Fund Reserves

\$70,213,300

40% or 4.8 months  
general fund reserves

## TOTAL EXPENDITURES

\$183,297,949 General  
\$30,932,292 Roads  
\$17,270,000 LPPF Indigent  
\$16,661,653 Special Rev.  
\$55,300,195 Debt Service  
\$70,322,768 Construction  
\$373,784,857 - Total

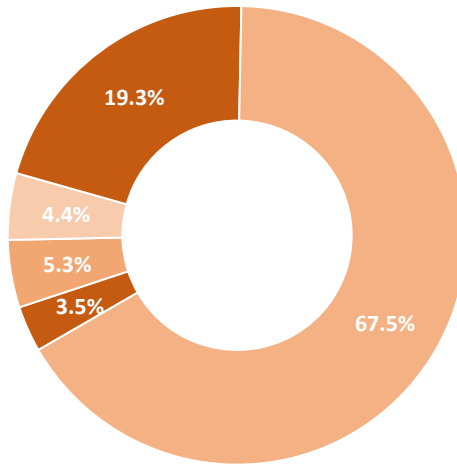


49.0% General Fund  
8.3% Road Fund  
4.6% LPPF Indigent  
4.5% Special Rev. Funds  
14.8% Debt Service Fund  
18.8% Construction Funds

## Total Expenditures by Classification

25.8% Salaries & Benefits  
24.3% Operations  
0.10% Training  
32.4% Capital Outlay  
5.5% LPPF Indigent  
11.9% Debt Service  
Interfund Transfers

## WHERE THE MONEY COMES FROM...General Fund Revenues



\$ 6,192,800 - Interest/Other  
\$ 7,728,540 - Fees & Fines  
\$ 9,354,176 - Grants  
\$ 33,900,000 - Sales Tax  
\$118,467,725 - Property Tax  
\$175,643,241 - Total General Fund

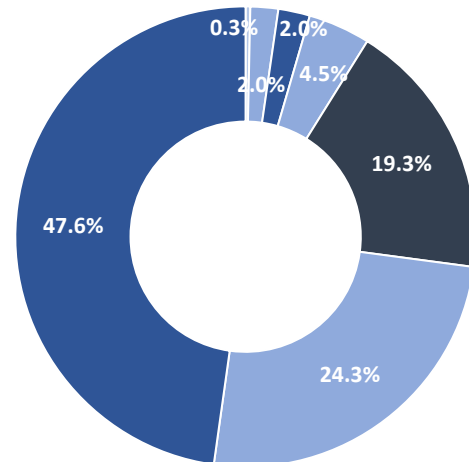
3.5% - Interest/Other  
4.4% - Fees & Fines  
5.3% - Grants  
19.3% - Sales Tax  
67.5% - Property Tax

\$7,654,708 one-time use of reserves was added to the FY26 budget to balance General Fund

## WHAT THE MONEY GOES TO...General Fund Expenditures

47.6% - Law Enforcement  
24.3% - Administration  
19.3% - Judicial  
4.5% - Health & Human Services  
2.0% - General Maintenance  
2.0% - Community & Public Service  
0.3% - Other

\$87,150,472 - Law Enforcement  
\$44,530,293 - Administration  
\$35,454,666 - Judicial  
\$ 8,161,046 - Health & Human Services  
\$ 3,743,370 - General Maintenance  
\$ 3,698,764 - Community & Public Service  
\$ 559,338 - Other  
\$183,297,949 - Total General Fund



## HOW THE GENERAL FUND MONEY IS SPENT



• Salaries & Benefits-63.2% • Operations-25.6% • Capital-7.8% • Interfund Transfers-3.1% • Training-.3%



# HAYS COUNTY FY 2026 BUDGET HIGHLIGHTS



## PERSONNEL

Hays County currently has over 1,300 employees with a total salary budget of just over \$90.2M and \$34.8M for associated fringe benefits. Of this amount \$3M is covered with grant funding. The FY26 budget includes funding for positions to establish a new DWI Specialty Court, as well as 53 new positions to add additional School Resource Officers for Hays CISD, Park positions for the new Sentinel Peak Preserve Park, Law Enforcement, Administrative and Judicial Services positions.

- ❖ \$4.3M for 53 New Full-time Employees:
  - 6 – Administration
  - 1 – Facilities Maintenance
  - 10 – Judicial
  - 4 – Health & Human Services
  - 30 – Law Enforcement
  - 2 – Parks
- ❖ \$200k – positions established outside of budget
- ❖ (\$135k) – 2 vacant positions removed



## COMPENSATION

- ❖ \$2.9M – salary adjustments for Law Enforcement positions in Collective Bargaining
- ❖ \$2.4M – 6% salary adjustments for civilian step plan (3% step increase & 3% market adjustment)
- ❖ \$66k – Elected Officials 3% cost of living adjustment



## AMERICAN RESCUE PLAN ACT (ARPA)

Hays County received \$44M from the U.S. Treasury as part of the American Rescue Plan Act related to the impact of the Covid-19 pandemic. Funds were utilized to create a Public Defender Office, provide additional Magistration and Pre-Trial services, create a Mental Health Specialty Court. The County purchased a new Elections/Technology Building, Radio Infrastructure upgrades for Emergency Services, and a Mobile Vaccine Unit for use in the community. Additionally, Hays County allocated funding to many community partners throughout the County.

- ❖ \$3M – Hays County ESD #5
- ❖ \$3M – Hays County ESD #8
- ❖ \$1.2M – United Way Breast Cancer Screening Program
- ❖ \$1.2M – Hays County Food Bank Facility Expansion
- ❖ \$1M – BR3T for an Emergency Rental Relief Program
- ❖ \$800k – School Districts for behavioral health support for students & faculty
- ❖ \$797k – San Marcos-Hays County EMS for two new ambulances
- ❖ \$644k – Hays Caldwell Women's Center Facility Improvements
- ❖ \$568k – School Resource Officers for various schools
- ❖ Over \$3.6M allocated to local non-profit agencies throughout the County

## ROAD CONSTRUCTION PROJECTS

In November 2016, Hays County voters approved a \$131.4M road bond program for over 25 projects on the county and state roadway systems. Funds have been utilized to widen roads, add turn lanes, sidewalks, bicycle lanes and many safety improvements throughout the County. The FY26 budget includes \$13.8M for these continued efforts.

Additionally, voters approved a \$440M road bond package in 2024. These projects are planned to begin late winter utilizing an initial \$200M in Certificates of Obligation issued in FY 2026.

For a complete list of road bond projects, visit the county website at

<https://hayscountytx.gov/transportation-road-bond-projects/>.

## CAPITAL PROJECTS



### GENERAL FUND

- ❖ \$5.5M – Capital Infrastructure & Park Projects (as needed)
- ❖ \$1.2M – New and replacement computer equipment and technology upgrades
- ❖ \$336k – Jail facility repairs & HVAC replacements
- ❖ \$1.4M – Sheriff law enforcement equipment
- ❖ \$405k – 39 New or replacement leased vehicles
- ❖ \$4.2M – Vertical Infrastructure (debt payment to issue CO's)

## PARKS & OPEN SPACE

In November 2021, Hays County voters approved a \$75M park bond to fund park improvements, open spaces, conservation lands and add other recreational opportunities.

The Hays County Commissioners Court worked alongside POSAC to fully commit 100% of the Park Bond Funds (including interest income earned and other funding sources) on 36 projects throughout the County. The additional funds and contributions from various partners will allow for the completion of the bond program initiatives.

The FY26 budget includes \$44.1M for these continued efforts.

For a complete list of park bond projects, visit the county website at <https://haysparksbond.com/>.



For questions or information on the budget, please contact the Budget Office at 512.393.2275