

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

County of Frio

8303342152

Taxing Unit Name

Phone (area code and number)

500 E. San Antonio St Ste 20 Pearsall TX 78061

friocountytax.org

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 2,915,503,641
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,915,503,641
4.	Prior year total adopted tax rate.	\$ 0.576700 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.	
	A. Original prior year ARB values:	\$ 0
	B. Prior year values resulting from final court decisions:	- \$ 0
	C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value:	\$ 0
	B. Prior year disputed value:	- \$ 0
	C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,915,503,641
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 1,244,680 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 503,645,410 C. Value loss. Add A and B. ⁶	\$ 504,890,090
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 0 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 504,890,090
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 39,618,390
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 2,370,995,161
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 13,673,529
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 5,223
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 13,678,752
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 2,930,907,641 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 7,800,332 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. ¹² - \$ 46,612,290 E. Total current year value. Add A and B, then subtract C and D.	\$ 2,892,095,683

⁵ Tex. Tax Code §26.012(15)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.03(c)⁹ Tex. Tax Code §26.012(13)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012, 26.04(c-2)¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
A.	Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 0	
B.	Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0	
C.	Total value under protest or not certified. Add A and B.	\$ 0
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰	\$ 2,892,095,683
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²¹	\$ 0
24.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²²	\$ 33,142,170
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 33,142,170
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 2,858,953,513
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ 0.478453 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁴	\$ 0.478453 /\$100

SECTION 2: Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §526.012(6)(C) and 26.012(1-b)

¹⁸ Tex. Tax Code §26.012(1-a)

¹⁹ Tex. Tax Code §26.04(d-3)

²⁰ Tex. Tax Code §26.012(6)

²¹ Tex. Tax Code §26.012(17)

²² Tex. Tax Code §26.012(17)

²³ Tex. Tax Code §26.04(c)

²⁴ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.535900 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,915,503,641
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 15,624,184
32.	Adjusted prior year levy for calculating NNR M&O rate.	
A.	M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year.....	+ \$ 83,253
B.	Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0.....	- \$ 216,158
C.	Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	+/- \$ 0
D.	Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.....	\$ -132,905
E.	Add Line 31 to 32D.	\$ 15,491,279
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,858,953,513
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.541851 /\$100
35.	Rate adjustment for state criminal justice mandate. ²⁶	
A.	Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$ 127,550
B.	Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.....	- \$ 191,500
C.	Subtract B from A and divide by Line 33 and multiply by \$100.....	\$ -0.002237 /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
36.	Rate adjustment for indigent health care expenditures. ²⁷	
A.	Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.....	\$ 44,000
B.	Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose.....	- \$ 52,000
C.	Subtract B from A and divide by Line 33 and multiply by \$100.....	\$ -0.000280 /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

²⁵ (Reserved for expansion)²⁶ Tex. Tax Code §26.044²⁷ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	Rate adjustment for county indigent defense compensation. ²⁸ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ 217,232 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose..... \$ 259,899 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ -0.001493 /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100..... \$ 0.000454 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	Rate adjustment for county hospital expenditures. ²⁹ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..... \$ 0 B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024..... \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.541851 /\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent..... \$ 1,623,262 B. Divide Line 41A by Line 33 and multiply by \$100..... \$ 0.056778 /\$100 C. Add Line 41B to Line 40.	\$ 0.598629 /\$100
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ 0.619581 /\$100

²⁸ Tex. Tax Code §26.0442²⁹ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p>Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. ¹⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.000000 /\$100
43.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ¹¹</p> <p>Enter debt amount \$ 1,239,294</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 1,239,294</p>	
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ¹²	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 1,239,294
46.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector. ¹³ 96.50 %</p> <p>B. Enter the prior year actual collection rate 96.50 %</p> <p>C. Enter the 2023 actual collection rate 96.56 %</p> <p>D. Enter the 2022 actual collection rate 97.23 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ¹⁴ 96.50 %</p>	
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 1,284,242
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,892,095,683
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.044405 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.663986 /\$100
D50.	<p>Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.</p>	\$ 0.000000 /\$100

¹⁰ Tex. Tax Code §26.042(a)¹¹ Tex. Tax Code §26.012(f)¹² Tex. Tax Code §26.012(10) and 26.04(b)¹³ Tex. Tax Code §26.04(b)¹⁴ Tex. Tax Code §26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.663986 /\$100

SECTION 3: NNR Tax Rate and Voter Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³⁵ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³⁶ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 2,158,238
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,892,095,683
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.074625 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.478453 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.478453 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.663986 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.589361 /\$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,892,095,683
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

³⁵ Tex. Tax Code §26.041(d)

³⁶ Tex. Tax Code §26.041(i)

³⁷ Tex. Tax Code §26.041(d)

³⁸ Tex. Tax Code §26.04(c)

³⁹ Tex. Tax Code §26.04(c)

⁴⁰ Tex. Tax Code §26.045(d)

⁴¹ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.589361 /\$100

SECTION 5: Voter Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.⁴² The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴³

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴⁴
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴⁵ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴⁶

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁷

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value	
	A. Voter-approval tax rate (Line 68)	\$ 0.604881 /\$100
	B. Unused increment rate (Line 67)	\$ 0.051581 /\$100
	C. Subtract B from A	\$ 0.553300 /\$100
	D. Adopted Tax Rate	\$ 0.576700 /\$100
	E. Subtract D from C	\$ -0.023400 /\$100
	F. 2024 Total Taxable Value (Line 60)	\$ 2,897,531,675
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
65.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.690879 /\$100
	B. Unused increment rate (Line 66)	\$ 0.147729 /\$100
	C. Subtract B from A	\$ 0.543150 /\$100
	D. Adopted Tax Rate	\$ 0.596800 /\$100
	E. Subtract D from C	\$ -0.053650 /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ 2,648,553,526
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
66.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.661423 /\$100
	B. Unused increment rate (Line 66)	\$ 0.000000 /\$100
	C. Subtract B from A	\$ 0.661423 /\$100
	D. Adopted Tax Rate	\$ 0.596800 /\$100
	E. Subtract D from C	\$ 0.064623 /\$100
	F. 2022 Total Taxable Value (Line 60)	\$ 2,312,775,116
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 1,494,584
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 1,494,584 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i>. Multiply the result by 100	\$ 0.051678 /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.641039 /\$100

⁴² Tex. Tax Code §26.013(b)

⁴³ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴⁴ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

⁴⁵ Tex. Tax Code §26.0501(a) and (c)

⁴⁶ Tex. Local Gov't Code §120.007(d)

⁴⁷ Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁸ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁹

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.541851 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,892,095,683
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.017288 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.044405 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.603544 /\$100

SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁵⁰

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁵¹

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.576700 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,370,995,161
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,858,953,513
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁴	\$ 0.000000 /\$100

⁴⁸ Tex. Tax Code §26.012(b-a)

⁴⁹ Tex. Tax Code §26.063(a)(1)

⁵⁰ Tex. Tax Code §26.042(b)

⁵¹ Tex. Tax Code §26.042(f)

⁵² Tex. Tax Code §26.042(c)

⁵³ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.641039 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.478453 /\$100
 As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
 Indicate the line number used: 28

Voter-approval tax rate. \$ 0.641039 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
 Indicate the line number used: 69

De minimis rate. \$ 0.603544 /\$100
 If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and SignatureEnter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁴**print
here**

Anna Alaniz

Printed Name of Taxing Unit Representative

**sign
here**

Taxing Unit Representative

Date

⁵⁴ Tex. Tax Code §§26.04(c-2) and (d-2)

AN ORDER LEVYING A TAX RATE FOR FRIO COUNTY
FOR THE YEAR 2025

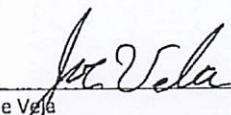
BE IT ORDERED by the Commissioners Court of Frio County that "THE TAX RATE WILL EFFECTIVELY BE RAISED BY 20.52 PERCENT AND WILL RAISE TAXES FOR MAINTANCE AND OPERATIONS ON \$100,000 HOME BY APPROXIMATELY \$105.58."

We, the Commissioners Court of Frio County, do hereby levy or adopt the rate on \$100 valuation for this county for the tax year 2019 as follows:


General Fund	<u>.3992</u>
I&S	<u>.0438</u>
Road & Bridge (General)	<u>.1295</u>
TIRZ	<u>.0043</u>
Total (General)	<u>.5767</u>
Farm to Market/Lat. Rd.	<u>.0433</u>
TOTAL TAX RATE	<u>.6200</u>

The Tax Assessor-Collector is hereby authorized to assess and collect taxes of FRIO COUNTY on this 30TH day of September, 2025, and was executed in duplicate.

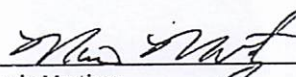
County Judge

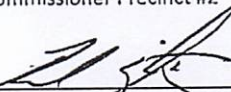

Joe Vega
Commissioner Precinct #1

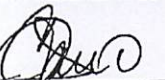
ATTEST:

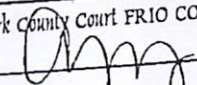


Aaron Ibarra
County Clerk


Mario Martinez
Commissioner Precinct #2


Raul Carrizales III
Commissioner Precinct #3


Daniel Cano
Commissioner Precinct #4

FILED
At 4:14 o'clock P M
This 30th day of Sep 30 2025
AARON T. IBARRA
Clerk County Court FRIO COUNTY, TX
BY:  DEPUTY

NOTICE OF MEETING OF THE
COMMISSIONERS COURT OF FRIO COUNTY, TEXAS

Notice is hereby given that a Regular Called Meeting of the above-named Commissioners Court will be held on the **30th day of September, 2025**, at **3:00 p.m.**, in the Frio County Courtroom, Pearsall, Texas, and also via video conference with a link provided at <http://www.co.frio.tx.us/>. It is the intent of the Frio County Commissioners Court that a quorum of the court and the presiding member of the court will be present at the above-mentioned location and time. Court members may be participating via videoconference pursuant to Tex. Gov't Code § 551.127. During the meeting, the following subjects will be discussed, to-wit:

- I. Invocation and Pledge of Allegiance
- II. Adopt Agenda
- III. Old Business

PRESENTATION

ACTION AGENDA ITEMS

- IV. General Discussion
- V. Citizens To Be Heard

Please note that the Rules of Procedure, Conduct and Decorum at Meetings of the Commissioners Court of Frio County, Texas limit each speaker to a maximum of three (3) minutes to make his or her remarks. Inappropriate conduct or comments during this time, including but not limited to disruptive behavior, insults, personal attacks, and inappropriate language, may result in the speaker being ordered to leave the meeting and forfeit any remaining speaking time. For more information regarding the above-mentioned rules, please see the complete Rules of Procedure, Conduct and Decorum at Meetings of the Commissioners Court of Frio County, Texas, which is available upon request.

- VI. New Business

PRESENTATION

- (1) Ronald Rocha, Attorney at Law, Linebarger Goggan Blair & Sampson, LLP, requests:

Update on the delinquent fines and collection services by Linebarger Goggan Blair & Sampson LLP.

- (2) Frio County Commissioners Court, requests:

Presentation of monthly statistics reports compiled by Allegiance.

ACTION AGENDA ITEMS

- (1) Cherie Allmand, requests:

Consider/take action on approving a resolution proclaiming the week of October 5-11, 2025 as National 4-H Week in Frio County, Texas.

- (2) Hon. Crystal Marquez, Frio County Auditor, requests:

- 2.1 Present/discuss the proposed Fiscal Year 2025-2026 budget.
- 2.2 Open and hold public hearing on the proposed Fiscal Year 2025-2026 budget. (Pursuant to Texas Local Government Code, Section 111.007a)
- 2.3 Close public hearing.
- 2.4 Consider/take action on making any necessary changes to the budget. (Pursuant to Texas Local Government Code, Section 111.008b)
- 2.5 Consider/take action on setting the salary, expenses and other allowances of elected county or precinct officers. (Pursuant to Texas Local Government Code, Section 152.013a)
- 2.6 Consider/take action on adopting by record vote the Frio County Budget for Fiscal Year 2025-2026. (Pursuant to Texas Local Government Code, Section 111.008a)

- (3) Hon. Anna L. Alaniz, Frio County Tax Assessor Collector, requests:

- 3.1 Open and hold public hearing on the proposal of the Fiscal Year 2025 – 2026 Frio County tax rates. (Pursuant to Tex. Tax Code, Section 26.06(a).
- 3.2 Close public hearing.
- 3.3 Consider/take action on setting the Frio County total tax rate for tax year 2025 - 2026 of .6200, of which is effectively a 20.52 percent increase in the tax rate.
- 3.4 If tax rate is approved, consider /take action on approving an order to be signed by the Frio County Commissioners Court.

- (4) Ramiro Trevino, Frio County Human Resources Director, requests:
- 4.1 Consider/take action to approve a Employer Memorandum of Understanding between Frio County and the Community Loan Center of RGV for Frio County to participate in the Community Loan Center Affordable Small Dollar Loans Program for Frio County Personnel.
 - 4.2 If the memorandum is approved, consider/take action on approving a resolution authorizing Hon. Mario Martinez to sign same on behalf of Frio County.
- (5) Hon. Crystal Marquez, Frio County Auditor, requests:
- Consider/take action on providing 30-day termination notice to Lone Star Strategy Group, LLC regarding the agreement between Lone Star Strategy Group, LLC and Frio County for grant writing and economic development services..
- (6) Samson Rodriguez, Grant Specialist, Lone Star Strategy Group, LLC, requests:
- 6.1 Discuss, consider, and possibly approve Lone Star Strategy Group, LLC to apply for the Texas House Bill 3000 created Rural Ambulance Service Grant Program.
 - 6.2 Discuss, consider, and possibly approve a resolution for the Texas House Bill 3000.
- (7) Samson Rodriguez, Grant Specialist, Lone Star Strategy Group, LLC, requests:
- 7.1 Discuss, consider, and possibly approve Lone Star Strategy Group, LLC to apply for the Solid Waste Management Grant Program.
 - 7.2 Discuss, consider, and possibly approve a resolution for the Solid Waste Management Grant Program.
- (8) Samson Rodriguez, Grant Specialist, Lone Star Strategy Group, LLC, requests:
- Discuss the Texas Historic Courthouse Preservation Program (THCPP).
- (9) Samson Rodriguez, Grant Specialist, Lone Star Strategy Group, LLC, requests:
- 9.1 Discuss, consider, and possibly approve Lone Star Strategy Group, LLC to apply for the FY2025 State Homeland Security Program and Urban Area Security Initiative- Supporting Border Crisis Response and Enforcement Projects (HSGP-BC).
 - 9.2 Discuss, consider, and possibly approve a resolution for the FY2025 State Homeland Security Program and Urban Area Security Initiative- Supporting Border Crisis Response and Enforcement Projects (HSGP-BC).

(10) Ancelmo Ornelas, Frio County-Road and Bridge Administrator, requests:

10.1 Consider/take action on approving a permit to Formentera South Texas, LP to lay, construct and maintain an 8" waterline by boring under CR 3201 (McKinley Rd). Total permit fee \$ 150.00.

10.2 If the permit is approved, consider/take action on approving a resolution authorizing Hon. Mario Martinez to sign same on behalf of Frio County.

(11) Danielle Perez, Frio County Elections Administrator, requests:

Consider/take action to appoint election judges.

(12) Danielle Perez, Frio County Elections Administrator, requests:

Consider/take action to appoint members of the Early Ballot Board.

(13) Danielle Perez, Frio County Elections Administrator, requests:

Consider/take action to consolidate precinct boxes.

(14) Hon. Pete Jasso Martinez, Frio County Treasurer, requests:

Consider/take action on approving the investment of Frio County funds with Security State Bank and TexPool. If approved, give Hon. Pete J. Martinez permission to complete these transactions on behalf of Frio County.

(15) Hon. Crystal Marquez, Frio County Auditor, requests:

Consider/take action on selecting bids received on the specified deadline for Fuels.

(16) Hon. Crystal Marquez, Frio County Auditor, requests:

Consider/take action on selecting proposals received on the specified deadline for grant administration services for the Resilient Communities Program Grant.

(17) Hon. Crystal Marquez, Frio County Auditor, requests:

Consider / take action on running a sealed bids ad (below) in the Frio Nueces Current once a week for two weeks pursuant to Local Government Code Sec. 262.023. The ad will run in the Frio-Nueces Current on October 9, 2025, and October 16, 2025. Sealed bids will be accepted in the Auditor's office until 3:00 pm, October 24, 2025. Bids will be opened during commissioner's court on October 28, 2025.

RFP NOTICE

By order of the Commissioner's Court of Frio County, Texas, and pursuant to Section 262.023 of the Texas Local Government Code, sealed requests for bids for the following:

Pit run base, grade 3 & 4 coated, AA black base, 1¾ minus crushed limestone, ¾ minus crushed limestone base, Portland cement, cc plus cold mix asphalt, cold mix asphalt type D, reclaimed millings, CRS-2, CRS-2P, AEP primer, CMS-1P, CSS-1H.

- (18) Hon. Crystal Marquez, Frio County Auditor, requests:

Consider / take action on approving the renewal of a 12-month (10/01/2024 09/30/2025) ArcGIS Desktop Basic Single Use Primary Maintenance with Environmental Systems Research Institute Inc (ESRI) for the total amount of \$463.45. This software is utilized by the Emergency Management Coordinator, Ray Kallio.

- (19) Hon. Crystal Marquez, Frio County Auditor, requests:

Consider / take action on approving installation of one (1) LED streetlight with American Electric Power Texas (A.E.P.) on CR 2779 & CR 2015 Pearsall, Texas.

- (20) Hon. Crystal Marquez, Frio County Auditor, requests:

Consider / take action on approving invoice 00003651 for Frio County Auto Liability (\$31,191.00), Auto Physical Damage (\$58,257.00), General Liability (\$6,176.00), Public Officials Liability (\$23,812.00), Law Enforcement Liability Insurance (\$41,027.00), and Privacy or Security Event Liability coverage for the period of October 01, 2025 to October 1, 2026 for a total of \$165,463.00, which is an increase of \$20,002.00 from last year.

- (21) Hon. Crystal Marquez, Frio County Auditor, requests:

Consider/take action on approving agreement with TxDot Traffic Safety Grant.

- (22) Hon. Crystal Marquez, Frio County Auditor, requests:

22.1 Consider / take action to approve the budget amendments to the FISCAL YEAR 2024-2025 Frio County Budget, list below:

ORDER OF BUDGET AMENDMENT

The Commissioners' Court of Frio County, Texas hereby authorizes the following budget amendment for fiscal year
October 1, 2024 - September 30, 2025.

DEPT. NAME	ACCOUNT #	DESCRIPTION	CURRENT BUDGET	+ INCREASE (DECREASE)	= ADJUSTED BUDGET
100 - GENERAL FUND					
100 - County Court	100 - 53002.5212	Legal Fees - Court Appointed	25,000.00	60,000.00	85,000.00
100 - Elections	100 - 54504.5300	Election Supplies	24,621.00	23,245.00	47,866.00
100 - County Auditor	100 - 55005.5216	Independent Audit Fees	60,000.00	50,000.00	110,000.00
100 - Tax Collector	100 - 55205.5317	Frio Co Appraisal Expenses	327,751.00	88,368.00	416,119.00
100 - Commissioners Court	100 - 52001.5510	Contingencies	286,331.46	(221,613.00)	64,718.46
100 - Courthouse Security	100 - 56206.5362	Building & Structures	75,000.00	21,991.00	96,991.00
100 - Sheriff	100 - 57207.5401	Legal & Professional Services	105,000.00	(21,991.00)	83,009.00

This entry is to record the transfers from the Comm. Ct Contingencies to be utilized in the County Court Elections, Auditor, & Tax Office Budgets to cover over budget line items and transfer funds from Sheriff to Courthouse Security to cover over budget line items

22.2 If the amendment is approved, consider/take action on signing order stating same.

(23) Hon. Crystal Marquez, Frio County Auditor, requests:

Consider / take action to approve invoice 5629 from Kinsman Farms for the purchase one Live Oak Tree, and three Natchez Crape Myrtle Trees, including delivery and installation. This purchase will be utilized by the WIC Office for a total cost of \$5,000.00.

(24) Hon. Mario Martinez, Frio County Commissioner, Precinct No. 2, requests:

Consider/take action to apply for form TCEQ-20425 application for a temporary water use permit for up to 10 acre-feet of water and up to one calendar year.

(25) Hon. Joseph A. Sindon, Frio County Attorney, requests:

Consider/take action to sign order for disposal of remains of a deceased pauper, James Pitts, by cremation.

(26) Hon. Pedro Peter Salinas, Frio County Sheriff, requests:

26.1 Consider/take action to approve an Interlocal Cooperation Agreement and Memorandum of Understanding between Val Verde County and Frio County for the provision of Jail Services.

26.2 IF the agreement is approved, consider/take action to approve resolution granting authority for Hon. Mario Martinez, Frio County Commissioner, Precinct No. 2 to sign same on behalf of Frio County.

(27) Documents (resolutions, orders, contracts, etc.) to be signed.

(28) Allow bills payable

(29) Adjourn

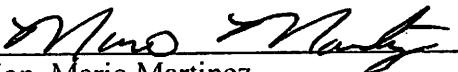
THE FRIO COUNTY COURTHOUSE IS WHEELCHAIR ACCESSIBLE AND HANDICAP PARKING IS AVAILABLE. ANY REQUEST FOR SIGN INTERPRETIVE SERVICES MUST BE MADE 48 HOURS PRIOR TO THE MEETING. TO MAKE ARRANGEMENTS, PLEASE CALL (830) 334-2154.

THE FRIO COUNTY COMMISSIONERS COURT RESERVES THE RIGHT TO CONVENE INTO CLOSED (EXECUTIVE SESSION) UNDER V.T.C.A., GOVERNMENT CODE, CHAPTER 551, SUBCHAPTER D; SECTION 551.071, FOR PURPOSE OF CONSULTING WITH ITS ATTORNEYS; SECTION 551.072, DELIBERATING ABOUT REAL PROPERTY; SECTION 551.073, DELIBERATING ABOUT GIFTS, AND DONATIONS; SECTION 551.074, DELIBERATING ABOUT PERSONNEL MATTERS; SECTION 551.076, DELIBERATING ABOUT SECURITY DEVICES; SECTION 551.084, REGARDING EXCLUSION OF WITNESS FROM HEARING IN CONNECTION WITH AN INVESTIGATION; SECTION 551.086, DELIBERATING, VOTING, AND TAKING ACTION AS A POWER UTILITY ON A COMPETITIVE MATTER; SECTION 551.087, DELIBERATING ABOUT ECONOMIC DEVELOPMENT NEGOTIATIONS; AND SECTION 551.088, DELIBERATING ABOUT TEST ITEMS TO DISCUSS AND/OR DELIBERATE ANY OF THE POSTED MATTERS TO BE CONSIDERED DURING THE OPEN MEETING AND, IF IT DOES SO AFTER TAKING A VOTE IN OPEN SESSION, IT WILL THEN GO INTO CLOSED (EXECUTIVE) SESSION, DELIBERATE, THEN RECONVENE IN OPEN SESSION, VOTE ON ANY DECISION TAKEN, AND ANNOUNCE SAME FOR THE COMMISSIONERS COURT'S MINUTES.

Dated this the 24th of September, 2025.



Hon. Joe Vela
Frio County Commissioner, Precinct No. 1



Hon. Mario Martinez
Frio County Commissioner, Precinct No. 2

Hon. Raul Carrizales, III
Frio County Commissioner, Precinct No. 3

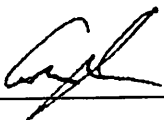


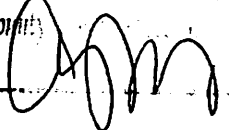
Hon. Danny Cano
Frio County Commissioner, Precinct No. 4

I, the undersigned, County Clerk, do hereby certify that the above Notice of Meeting of the above-named Commissioners' Court, is a true and correct copy of said Notice on the bulletin board at the Courthouse door of Frio County, Texas at a place readily accessible to the general public at all times on the **24th** day of **September, 2025** and said Notice remained so posted continuously for at least three (3) business days preceding the scheduled time of said Meeting.

Dated this the 24th day of September, 2025.

COUNTY CLERK, FRIO COUNTY, TEXAS

BY 

FILED
At 5:00 P M
This 24th Sep 25
Clerk Court
BY:  TY