CLAY COUNTY SHERIFF'S OFFICE

FY 2026–2027 Budget Presentation & Fiscal Defense

Presented to the Clay County Commissioners Court

Prepared by Sidney K. Horton, Sheriff, Clay County, Texas

This document is intended for public discussion, budget review, and audit-ready financial scrutiny.

Letter from the Sheriff

To the Honorable Clay County Commissioners Court and the Citizens of Clay County,

As your Sheriff, I recognize that every dollar entrusted to this Office comes from the people of Clay County. My duty is to protect life, protect constitutional rights, operate the county jail, enforce the law, and manage public money with care.

This report explains the FY 2026-2027 Sheriff's Office budget request in plain language, and provides the detail needed by the County Auditor, this Court, and any citizen who wants to know why the money is needed and how it will be measured.

This is not a request to expand government. It is a plan to sustain essential public safety services, close a long-standing gap in how this county funds a basic recurring need, and continue directing outside and restricted funding to public safety purposes before asking the General Fund.

The Sheriff's Office budget has grown by an average of approximately 4.75 percent per year over the last four budget cycles — tracking closely with national inflation — while adding no new programs and while this Office absorbed rising jail food costs, rising insurance and fuel costs, and a growing patrol fleet obligation largely through its own initiative in securing outside funding.

I respectfully ask that this budget be judged on the facts. The facts show fiscal discipline, aggressive use of outside funding, elimination of the Office's last patrol vehicle debt in the next two weeks, and a narrowly focused request that protects this county's officers, its jail, and its taxpayers.

Respectfully,

Sidney K. Horton

Sheriff, Clay County, Texas

Executive Summary

The FY 2026-2027 proposed budget is $3,210,382.23 — a $145,879.23 increase (4.76%) over the FY 2025-2026 adopted budget of $3,064,503.00. Approximately 95.3% of that increase is vehicle capital replacement and inmate food. This is not an expansion budget.

Metric	Value	Why It Matters
FY 2025-2026 adopted budget	$3,064,503	Baseline for comparison
FY 2026-2027 proposed budget	$3,210,382	Full Sheriff's Office proposal
Net increase	$145,879 (4.76%)	Modest increase for a 24-hour agency
Vehicle capital increase	$110,000	Lifecycle replacement, not expansion
Prisoner food increase	$29,000	Mandatory jail operating cost
Share of increase from vehicles + food	95.3%	Request is narrow and focused
SB 22 final patrol vehicle debt payoff	~$187,000 (July 13, 2026)	Eliminates all remaining patrol vehicle debt
287(g)-funded vehicle purchases	Units 123, 124, 125	Reduced local burden on the fleet
Current inmate meal cost (all-in)	$5.17	Supports the prisoner food line

Plain statement: I am not asking the Court to fund growth for the sake of growth. I am asking the Court to sustain public safety operations, close a structural gap in how basic patrol vehicles have been funded, and continue using restricted and outside money before local tax dollars whenever the law allows.

Fiscal Discipline Track Record

Before addressing this year's requests, it is worth showing the Court how this Office has actually managed its budget over time. The pattern below is drawn directly from adopted county budget workbooks for each fiscal year shown.

Four-Year Budget Trend

Fiscal Year	Adopted / Proposed Budget	Year-over-Year Change
FY 2022-2023	$2,666,829.76	—
FY 2023-2024	$2,844,290.04	+6.65%
FY 2024-2025	$2,911,843.50	+2.37%
FY 2025-2026	$3,064,503.00	+5.24%
FY 2026-2027 (proposed)	$3,210,382.23	+4.76%

Note: The FY 2022-2023 figure above ($2,666,829.76) has been reconciled against the Clay County adopted 2022-23 budget workbook (Sheriff Expenses line, Proposed Budget 22-23 column). FY 2023-2024 through FY 2025-2026 figures reflect the corresponding adopted county budget workbooks for those years and are not restated here.

Averaged across this four-year period, the Sheriff's Office budget has grown approximately 4.75 percent per year — closely tracking U.S. inflation over the same period. This was accomplished with no new programs added and while the Office absorbed rising fuel, insurance, contract meal, and equipment costs across the same period.

What Made This Possible

- Aggressive use of outside and restricted funding — SB 22, 287(g), asset forfeiture, and commissary funds — to cover equipment, vehicles, technology, and training that would otherwise require General Fund dollars.
- Elimination of debt rather than accumulation of it: the final SB 22 payment on remaining patrol vehicle debt is scheduled for July 13, 2026 — six days after this presentation.
- Flat or reduced spending in operating lines such as vehicle maintenance (–$3,000) and ammunition (–$3,500) in the current proposal, even while fleet pressure has increased.

The point of this section is simple: this Office has a demonstrated, multi-year record of asking for only what is needed and paying down what it owes. That record is the foundation for the request that follows — including the one item this budget cannot solve on its own.

The Fleet Funding Problem: A Fiduciary Issue for the Court

Patrol vehicles are not discretionary equipment. For a 24-hour law enforcement agency, a reliable patrol fleet is a basic, recurring operational need — comparable to staffing the jail or keeping the radios on. Every county in Texas that operates a sheriff's office has to fund this need in some way, year after year.

For a period of years, Clay County did not carry a dedicated General Fund line for routine patrol vehicle replacement. In practice, that gap has been filled almost entirely through non-guaranteed federal and state grant funds — SB 22 and 287(g) related dollars — rather than through a standing county appropriation.

This Office's position, consistent with guidance reviewed with the County Attorney, is that funding a basic recurring operational need entirely through grants — funds that are not guaranteed year to year and can be reduced, restricted, or eliminated by the state or federal government without notice — is not a sustainable or defensible long-term funding structure for a core county function. It is a risk this Court carries, not a convenience this Office has been asking for.

To be clear about what this is not: this is not an accusation that anyone acted improperly. Grant funds were used exactly as intended — to reduce the burden on local taxpayers while this Office built out a badly needed fleet. The issue is structural, not personal: a funding source the county does not control should not be the only thing standing between a deputy and a reliable patrol vehicle.

The Fix This Budget Proposes

This is why the FY 2026-2027 budget includes a $110,000 vehicle capital line and a formal request that the Court adopt a standing three-vehicle annual rotation policy — not as a new expansion, but as the county-funded floor this recurring need has been missing.

FY 2026-2027 Rotation Component	Funding Source	Amount
Vehicle 1 (county-funded replacement)	General Fund vehicle capital line	$55,000 (approx.)
Vehicle 2 (county-funded replacement)	General Fund vehicle capital line	$55,000 (approx.)
Unit 126 – Ford Interceptor (crash replacement)	~$19,000 insurance proceeds; remainder from General Fund (not yet finalized)	To be finalized
Trade-in / auction proceeds from replaced units	Applied to offset net cost of new units	Offsets above

Two of the three vehicles in this year's rotation are funded entirely through the $110,000 county vehicle capital line already in this proposal — this is the full extent of the General Fund ask for fleet this year. The third, Unit 126, is a Ford Interceptor replacing a patrol unit lost in a recent crash, expected for delivery in September 2026. Approximately $19,000 in insurance proceeds from that crash will be applied toward its cost; the remaining balance has not yet been finalized and will be brought to the Court separately as those figures are confirmed.

Going forward, this Office asks the Court to adopt a standing policy of replacing three patrol vehicles per year, with SB 22 or 287(g) funds applied first where eligible, county funds covering the remainder, and trade-in or auction proceeds offsetting net cost — the same cost-sharing structure already in use, formalized rather than negotiated year to year.

Why This Is the Right Ask Now

- It costs the Court no more than what is already in this proposed budget — the $110,000 line is unchanged from the Executive Summary.
- It converts a year-to-year argument into a standing policy, reducing the time this Court and this Office spend re-litigating the same question annually.
- It protects the county from a scenario where a future reduction in SB 22 or 287(g) funding leaves patrol vehicles unfunded with no fallback.
- The fleet still carries real risk without it: 22 vehicles reviewed, average mileage of about 61,300 miles, and four units over 100,000 miles, despite the recent 287(g)-funded additions.

SB 22 Transition, 287(g) Purchases, and Restricted Fund Use

SB 22: Vehicle Debt Payoff and Salary Retention

SB 22 changed this Office's capital strategy, allowing eligible public safety funds to reduce local pressure on vehicles, equipment, and personnel. The next step, already scheduled, is to finish the vehicle debt payoff and redirect more SB 22 money to retention.

SB 22 Item	Amount	Meaning
FY 2025-2026 beginning SB 22 balance	$350,000	Available public safety funding
FY 2025-2026 SB 22 expenditures	$321,682	Eligible public safety spending
Final patrol vehicle debt payoff — July 13, 2026	~$187,000 ($187,601 per workbook)	Eliminates all remaining patrol vehicle debt
FY 2025-2026 SB 22 personnel support	$113,184	Prior salary and benefit support
FY 2026-2027 proposed SB 22 personnel support	$259,731	Post-debt retention strategy
Increase in SB 22 personnel support	$146,547	Shift from debt service to people, after payoff

Debt reduction is a conservative financial action — it reduces future obligations before adding new commitments. Once the July 13 payment clears, this Office proposes tracking the SB 22 personnel shift separately from General Fund base salary decisions, and reviewing SB 22 availability with the Court annually so no permanent obligation is built on a fund the county does not control.

287(g)-Funded Vehicle Purchases: Units 123, 124, and 125

Three vehicles — two Ford Mavericks and a Ford Bronco Sport — were purchased this year using 287(g) related federal funds, at a combined cost of approximately $92,375 plus $6,000 in emergency lighting, all without drawing on the General Fund.

Unit	Vehicle	Federal Account Support
123	2026 Ford Maverick	$29,717
124	2026 Ford Bronco Sport	$32,941
125	2026 Ford Maverick	$29,717

These purchases reduced local taxpayer burden, but as addressed in the prior section, they do not replace the need for a standing, county-funded rotation — 287(g) availability is not guaranteed year to year, and the fleet still carries four units over 100,000 miles.

Restricted Fund Use: Forfeiture and Commissary

Account	Total Debits Reviewed	Ending Balance	Representative Uses
Asset Forfeiture	$275,120	$12,889	Officer safety equipment, K9 program, digital evidence tools, ballistic vests
Commissary / Inmate Commissary	$140,180	$16,682	Jail security, inmate supplies, restraint chair, K9 handler training

These funds are lawfully restricted to eligible public safety and jail purposes. They meaningfully reduce pressure on the General Fund but are not, and cannot be treated as, a substitute for core operating appropriations.

Jail Food Cost Analysis

Jail food is not discretionary. The county jail operates every day of the year, and inmates must be fed regardless of tax cycles or budget debate.

Meal Cost Item	Value	Meaning
Aramark contract price per meal (2026)	$5.02	Contract meal price
Per-meal delivery fee	$0.15	Added operational component
Current all-in planning rate	$5.17	Used for cost estimate
Maximum January 2027 increase allowed	Up to 3%	Contract amendment provision
Current average daily population	~31 inmates	Drives annual meal count
FY 2026-2027 proposed prisoner food budget	$187,000	Provides margin for population fluctuation

At 31 inmates and the contractual rate structure, projected FY 2026-2027 cost is approximately $179,433 — comfortably under the proposed $187,000 line. If average daily population moves above 32-33 for a sustained period, this line will tighten and may require a mid-year review.

Fleet Master Plan and Five-Year Capital Outlook

Current Fleet Profile

Fleet Metric	Current Value
Fleet vehicles reviewed	22
Average fleet age	3.95 years
Average mileage	61,303 miles
Median mileage	42,739 miles
Highest mileage unit	264,518 miles (non-patrol support asset)
Units over 100,000 miles	4

Fleet Policy Recommendation

- Adopt a standing three-vehicle annual rotation, funded as described in the Fleet Funding section above.
- Replace high-mileage front-line units before major failure, not after.
- Track 287(g)-funded and insurance-funded units separately by source for audit clarity.
- Continue cooperative purchasing (BuyBoard, state contracts) and factory upfitting where it lowers total cost of ownership.

Fuel Procurement: US Bank Voyager Fleet Card vs. Bulk Delivery

This Office fuels its patrol fleet through the US Bank Voyager Fleet Card program rather than a bulk fuel delivery contract, and has done so for a number of budget cycles. The distinction matters because the two purchasing methods are not priced the same way, and the difference runs in the taxpayer's favor.

A bulk delivery contract prices fuel on a negotiated or index basis and then adds a per-gallon delivery or hauling fee on top of that price. Voyager, by contrast, lets deputies fuel at the pump at the posted retail price, with no delivery fee layered on. Because of that delivery fee, the effective bulk price per gallon has consistently run higher than the pump price net of applicable fuel tax — and that comparison holds before any rebate is applied.

Cost Component	Bulk Fuel Delivery Contract	US Bank Voyager (Pump Purchase)
Base fuel price basis	Negotiated bulk/index price set by the fuel vendor	Posted retail price at the pump where the vehicle is fueled
Delivery / hauling fee	Added on top of the bulk price for every delivery	None — deputies fuel directly at the pump, no delivery charge
Net price comparison	Bulk price plus delivery fee frequently exceeds pump price	Pump price, minus applicable fuel tax, before any rebate

Cost Component	Bulk Fuel Delivery Contract	US Bank Voyager (Pump Purchase)
Prompt-payment rebate	Not a standard feature of bulk delivery contracts	Additional rebate available for timely payment, lowering net cost further
Administrative overhead	Requires separate delivery scheduling and invoice reconciliation	Single consolidated monthly statement across the fleet

On top of the pump-price advantage, Voyager also offers a rebate for prompt payment of the monthly statement, which this Office takes consistently. That rebate is a further reduction on top of a price that already compares favorably to bulk delivery, not a substitute for it.

This Office recommends the Court treat the Voyager program as the standard, and recommends that any future comparison of fuel purchasing options be run on a per-gallon, tax-adjusted, delivery-fee-inclusive basis so bulk and card pricing are compared on equal terms. Specific per-gallon figures and monthly rebate totals can be provided from current Voyager and vendor statements on request to quantify the exact dollar savings for the record.

Five-Year Financial Forecast

Using the FY 2026-2027 proposed budget as a baseline and a conservative 3 percent annual planning factor — this is a planning tool, not a future spending request:

Fiscal Year	Planning-Level Budget
FY 2026-2027	\$3,210,382
FY 2027-2028	\$3,306,694
FY 2028-2029	\$3,405,895
FY 2029-2030	\$3,508,071
FY 2030-2031	\$3,613,313

Personnel and Retention Plan

The Sheriff's Office has 31 full-time employees and 7 part-time employees. Vehicles, radios, and equipment are tools — trained people deliver the service. Recruiting and retention in a rural county compete directly against agencies with greater pay flexibility.

Personnel Issue	Operational Impact	Budget Response
Regional pay competitiveness	Harder recruiting; experienced staff can leave for nearby agencies	SB 22 retention support after vehicle debt payoff, annual salary review
Turnover cost	Recruiting, background checks, academy, field training all repeat with every departure	Retention is cheaper than repeated replacement
24-hour operations	Patrol, jail, and dispatch must be staffed regardless of vacancies	Stable staffing reduces forced overtime

Proposed SB 22 salary support grows from approximately $113,184 in FY 2025-2026 to approximately $259,731 in FY 2026-2027, once the vehicle debt payoff is complete. This is separate from the General Fund base salary increase, which remains modest at $5,159 across the department. This Office recommends tracking SB 22 salary support separately from base salary and reviewing the plan annually with the Court.

Anticipated Questions and Evidence-Based Answers

Question	Answer
Why is the budget increasing?	4.76% overall; 95.3% of the increase is vehicle capital and prisoner food. This continues a four-year pattern averaging ~4.75%/year, tracking inflation.
Didn't the 287(g) vehicles already solve the fleet problem?	They reduced local burden for three units, but the fleet still has 22 vehicles, four over 100,000 miles, and 24-hour patrol demands. Grant funds are not guaranteed year to year.
Isn't funding vehicles with grants good for taxpayers?	Yes, and this Office will keep doing it where eligible. The issue is relying on grants as the only source for a recurring core need — this proposal keeps grants first-in-line while adding a modest, permanent county floor.
Are you creating new debt?	No. SB 22 eliminates all remaining patrol vehicle debt on July 13, 2026. The $110,000 capital line is pay-as-you-go replacement, not financed debt.
Why is SB 22 shifting toward salaries?	Once vehicle debt is paid, SB 22 addresses the next-largest risk: retaining trained personnel. It will be tracked separately and reviewed annually.
What if SB 22 or 287(g) funding is reduced or ends?	This is precisely the risk this year's rotation policy is designed to guard against — a standing county-funded floor means the fleet does not depend entirely on funds outside the county's control.
What has this Office done to control costs?	Used 287(g) and SB 22 for vehicles and debt payoff, forfeiture and commissary for eligible equipment and jail needs, cooperative procurement, and held vehicle maintenance and ammunition lines flat or reduced this year despite fleet pressure.

Final Recommendation to the Commissioners Court

I recommend approval of the FY 2026-2027 Sheriff's Office budget as presented, along with adoption of a standing three-vehicle annual rotation policy, continued monthly budget review, annual SB 22 review, and quarterly restricted fund review.

Decision Area	Recommended Action	Reason
Overall budget ($3,210,382.23)	Approve	4.76% increase, 95.3% concentrated in vehicles and jail food
Vehicle capital line ($110,000)	Approve	Funds 2 of 3 rotation vehicles this year; no increase beyond what is proposed
Three-vehicle annual rotation policy	Adopt as standing policy	Closes a structural funding gap for a basic recurring need
Unit 126 (Interceptor, crash replacement)	Approve with funding to be finalized	~$19,000 insurance proceeds applied; remainder to be confirmed
Prisoner food line ($187,000)	Approve	Supported by Aramark contract rate and current jail population
SB 22 debt payoff	Note for the record — completes July 13, 2026	Eliminates all remaining patrol vehicle debt
SB 22 salary support ($259,731)	Approve with annual review	Supports retention while keeping grant reliance transparent

This proposal reflects one straightforward principle: pay off debt, use outside funds first, fund mandatory duties, close the one structural gap this budget can close, and report the results.

Respectfully submitted,

Sidney K. Horton

Sheriff, Clay County, Texas

Clay County Budget Trend Review

Sheriff's Office and Commissioners Precincts 1-4, FY2019-20 through FY2025-26

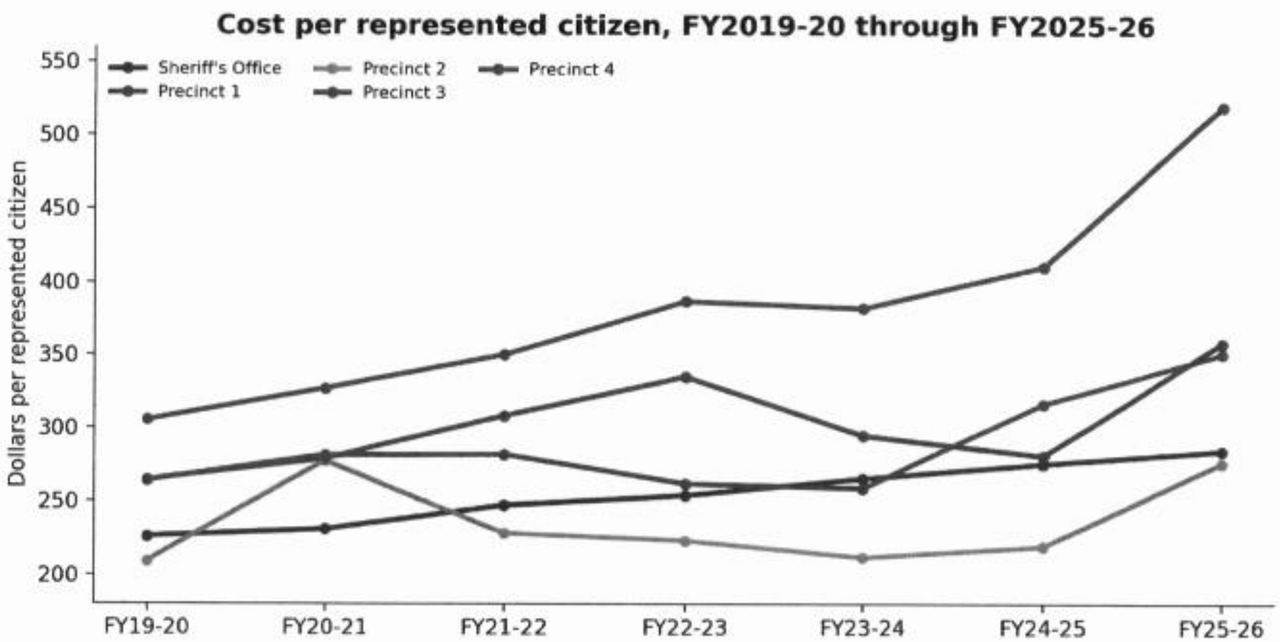
To	Clay County leadership and budget review	**From**	Budget analysis memo
Subject	Comparative cost, growth, and budget drag	**Date**	April 13, 2026

Purpose. This memo compares the adopted budgets of the Sheriff's Office and Commissioners Precincts 1 through 4 from FY2019-20 through FY2025-26. It measures raw growth, cost per citizen, cost per represented citizen, and each office's share of the county expense total. The Sheriff's Office is treated as serving 100 percent of the county. Each precinct is treated as serving 25 percent of the county.

Bottom line

- The Sheriff's Office had the lowest full-period budget growth of the five offices, up 29.4 percent from FY2019-20 to FY2025-26.
- Precinct 4 showed the largest long-range expansion, up 74.8 percent, and the highest represented-citizen burden by FY2025-26.
- On a represented-citizen basis in FY2025-26, Precinct 2 remained slightly below the Sheriff's Office. Precincts 1, 3, and 4 were above the Sheriff's burden.
- As a share of the county expense total in FY2025-26, the Sheriff's Office accounted for 32.0 percent, while Precinct 4 rose to 14.6 percent, the largest precinct drag on the county budget.

Represented-citizen cost trend

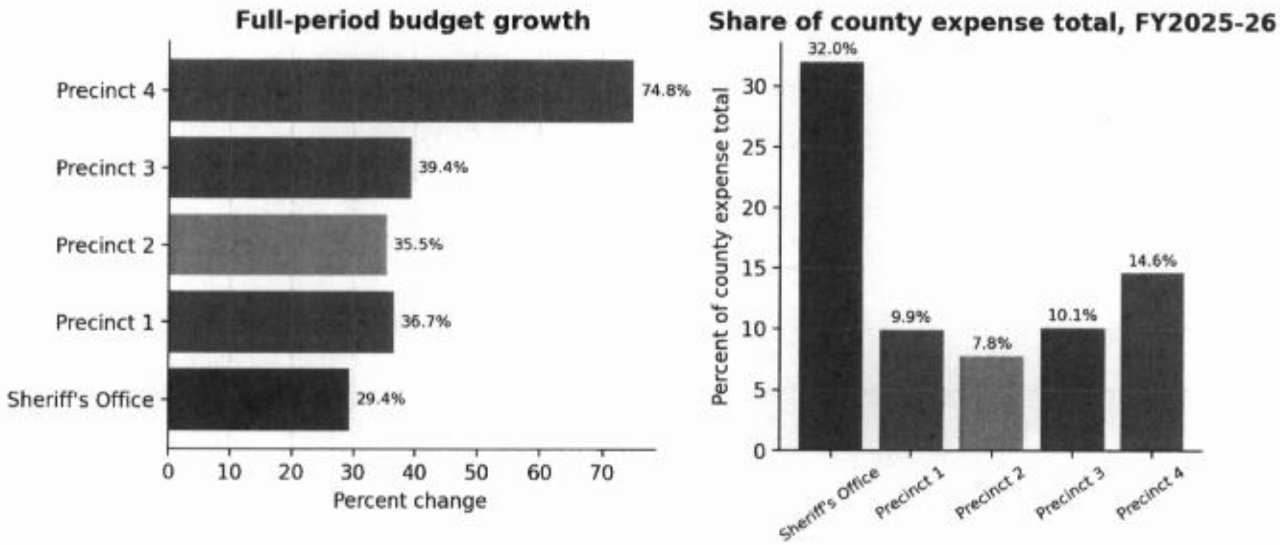


Interpretation. The Sheriff's Office remained the most disciplined countywide service provider in this comparison. By FY2025-26, the Sheriff's Office cost about $284.65 per represented citizen. Precinct 2 came in slightly lower at $276.17. Precinct 1 rose to $351.07. Precinct 3 rose to $358.80. Precinct 4 reached $519.60, or about 1.83 times the Sheriff's burden.

Growth, budget drag, and supporting data

Growth and countywide budget drag

Growth and budget drag



Key readout. The Sheriff's Office stayed near one-third of the county expense total across the period, while every precinct except Precinct 2 grew faster than the Sheriff's Office over the full study window. Precinct 4 produced the largest long-range drag and the sharpest increase in represented-citizen cost. Precinct 1 accelerated in the final two adopted budgets. Precinct 3 dipped in FY2023-24 and FY2024-25, then jumped sharply in FY2025-26.

Selected supporting metrics

Office	FY19-20	FY22-23	FY23-24	FY24-25	FY25-26	Growth	Rep. cost FY25-26	County share
Sheriff's Office	$2,368,719	$2,666,830	$2,844,247	$2,960,726	$3,064,003	29.4%	$284.65	32.0%
Precinct 1	$691,249	$687,517	$693,455	$850,739	$944,719	36.7%	$351.07	9.9%
Precinct 2	$548,666	$586,608	$568,333	$590,169	$743,184	35.5%	$276.17	7.8%
Precinct 3	$692,778	$880,182	$790,262	$755,276	$965,531	39.4%	$358.80	10.1%
Precinct 4	$799,787	$1,014,851	$1,023,283	$1,102,227	$1,398,257	74.8%	$519.60	14.6%

Method notes. County population estimates used in this memo were 10,465 for 2019, 10,255 for 2020, 10,312 for 2021, 10,486 for 2022, 10,700 for 2023, 10,736 for 2024, and 10,764 for 2025. County expense totals used for the budget-share calculation were $7.12M, $7.24M, $8.32M, $8.29M, $8.38M, $9.24M, and $9.58M across the same adopted budget sequence. Budget figures came from the official Clay County adopted budget books for FY2023-24, FY2024-25, and FY2025-26, which carry the historical adopted series needed for this comparison.

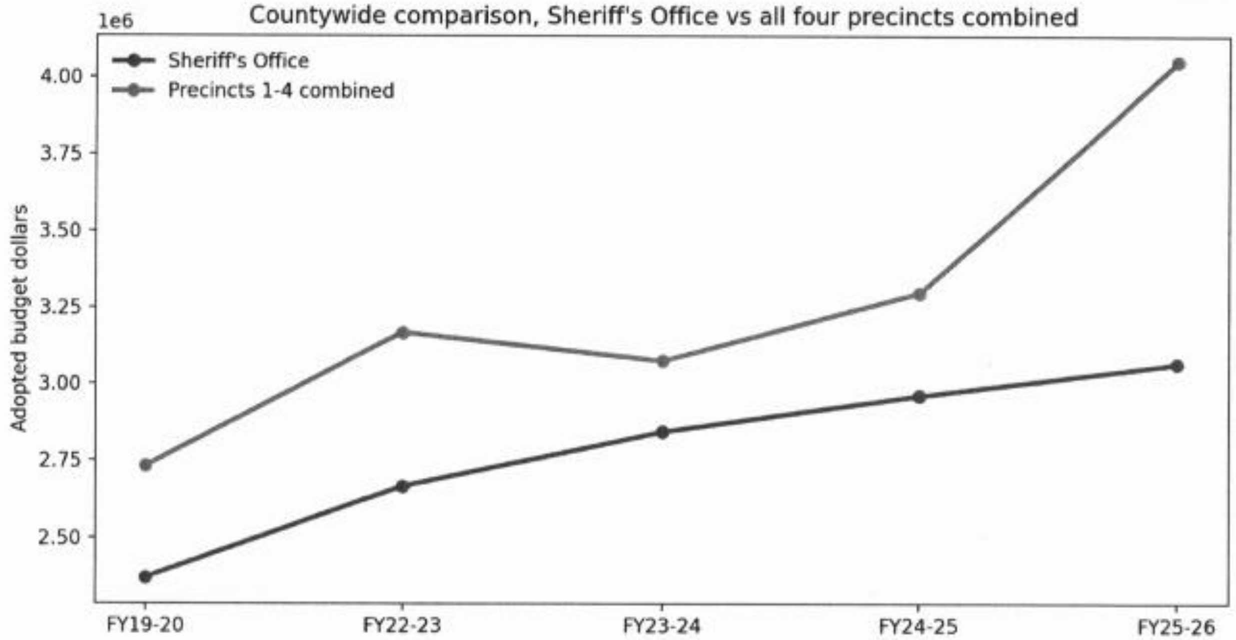
Supplemental countywide comparison

Sheriff's Office vs Commissioners Precincts 1-4 combined

Purpose. This page treats Precincts 1 through 4 as one countywide road and bridge entity because the core function is the same in each precinct and only the management is divided among four elected officials. That creates a one-to-one comparison between two countywide service systems, the Sheriff's Office and the combined precinct structure.

Bottom line

- Across the study period, the combined precinct budgets grew from $2,732,481 to $4,051,691, an increase of 48.3 percent. The Sheriff's Office grew from $2,368,719 to $3,064,003, an increase of 29.4 percent.
- In FY2025-26, the combined precinct budgets were $987,688 higher than the Sheriff's Office, or about 32.2 percent higher in raw dollars.
- As a share of total county expense in FY2025-26, the Sheriff's Office accounted for 32.0 percent, while the combined precincts accounted for 42.3 percent.
- On a countywide per-citizen basis in FY2025-26, the Sheriff's Office cost about $284.65 per resident, while the combined precinct structure cost about $376.41 per resident, about $91.76 more per resident, or roughly 1.32 times the Sheriff's burden.



Adopted budget trend, FY2019-20 through FY2025-26

Selected countywide metrics

Entity	FY19-20	FY22-23	FY23-24	FY24-25	FY25-26	Growth	Rep. cost FY25-26	County share FY25-26
Sheriff's Office	$2,368,719	$2,666,830	$2,844,247	$2,960,726	$3,064,003	29.4%	$284.65	32.0%
Precincts 1-4 combined	$2,732,481	$3,169,158	$3,075,333	$3,298,411	$4,051,691	48.3%	$376.41	42.3%

Interpretation. When the four precincts are viewed as one countywide function, they do not support the argument that the Sheriff's Office is the largest comparable drag on the county budget. In FY2025-26, the combined precinct structure cost more than the Sheriff's Office in total dollars, consumed a larger share of total county expense, and carried a higher countywide per-citizen burden.

Clay County Sheriff's Office

Revised 10-Year Fleet Rotation Plan

Commissioners Court Budget Hearing Handout

Purpose: approve a predictable three-vehicle annual procurement cycle that sustains patrol readiness, protects resale value, and avoids emergency fleet purchases.

Executive Summary

- The scheduled rotation now begins with FY 26-27. Unit 126 is included as part of that rotation and purchase cycle, even though delivery is expected in September 2026.
- The fleet plan maintains 23 vehicles: 13 patrol, 6 administrative, 2 transport vans, and 2 reserve units.
- Transport vans are excluded from the scheduled rotation and will be replaced only as needed.
- Each fiscal year, three vehicles are purchased and three vehicles are sold to offset purchase and upfitting costs.

Planning Baseline and Policy Changes

Reserve method	For each annual rotation, identify three outgoing units. Keep the best two as the new reserve pair. Sell the prior-year two reserve units plus the third outgoing unit that was not selected for reserve.
Admin vehicle policy	Admin vehicles do not need replacement at the same frequency as patrol units. They should generally be considered for replacement after 125,000 miles, or sooner if condition, repair cost, or reliability requires it.
Patrol vehicle priority	Patrol vehicles carry heavier mileage, idle time, prisoner transport use, emergency response use, and equipment load. Patrol units remain the main focus of the annual rotation.
Patrol fleet mix	The target mix is four Ford Police Interceptor Utility vehicles, with the remaining patrol vehicles primarily Ford F-150 patrol trucks.
Funding strategy	Sell three vehicles each year. Use auction proceeds and SB 22 augmentation when available and appropriate to offset purchase and upfitting costs.

Order Bank and State Contract Procurement Advantage

- Ordering when the annual order bank opens lets the Sheriff's Office secure patrol vehicles already configured and upfitted for law enforcement use.
- State contract ordering can include law enforcement configuration within the procurement price, which reduces after-delivery upfitting and avoids dealership markup exposure.
- Buying from dealership inventory, even at a contract base price, can still expose the county to availability limits, markups, and separate upfitting costs.
- Ordering ahead reduces long-term cost, improves delivery timing, and gives Commissioners Court a stable annual procurement number.

How the Annual Rotation Works

Step 1	Purchase three new vehicles through state contract, BuyBoard, Sheriff's Association of Texas, or a comparable cooperative purchasing program.
Step 2	Identify three outgoing units by mileage, condition, repair history, and role.
Step 3	Keep the best two outgoing units as the new reserve pair.
Step 4	Sell the prior-year two reserve units and the one outgoing unit not selected for reserve.
Step 5	Apply proceeds from three sales, and SB 22 augmentation when available, to reduce purchase and upfitting costs.

10-Year Movement Table, FY 26-27 through FY 30-31

Rotation starts with FY 26-27. Each year purchases three vehicles, keeps the best two of the three outgoing units as the reserve pair, and sells three vehicles to help offset purchase and upfitting costs.

Fiscal Year	New Purchases	Reserve Selection	Vehicles Sold	Notes
FY 26-27	Units 126-128. Unit 126 is the pending Ford Police Interceptor patrol unit due September 2026.	Select three outgoing units by mileage, condition, repair history, and role. Keep the best two as the new reserve pair.	Sell current reserve pair, Units 108 and 110, plus the third outgoing unit not selected for reserve.	Use mileage audit to decide patrol/admin mix. Admin replacement only as needed over 125,000 miles.
FY 27-28	Units 129-131. Three vehicles ordered through annual procurement window.	Select three outgoing units by mileage, condition, repair history, and role. Keep the best two as the new reserve pair.	Sell prior-year two reserve units plus the third outgoing unit not selected for reserve.	Use mileage audit to decide patrol/admin mix. Admin replacement only as needed over 125,000 miles.
FY 28-29	Units 132-134. Three vehicles ordered through annual procurement window.	Select three outgoing units by mileage, condition, repair history, and role. Keep the best two as the new reserve pair.	Sell prior-year two reserve units plus the third outgoing unit not selected for reserve.	Use mileage audit to decide patrol/admin mix. Admin replacement only as needed over 125,000 miles.
FY 29-30	Units 135-137. Three vehicles ordered through annual procurement window.	Select three outgoing units by mileage, condition, repair history, and role. Keep the best two as the new reserve pair.	Sell prior-year two reserve units plus the third outgoing unit not selected for reserve.	Use mileage audit to decide patrol/admin mix. Admin replacement only as needed over 125,000 miles.
FY 30-31	Units 138-140. Three vehicles ordered through annual procurement window.	Select three outgoing units by mileage, condition, repair history, and role. Keep the best two as the new reserve pair.	Sell prior-year two reserve units plus the third outgoing unit not selected for reserve.	Use mileage audit to decide patrol/admin mix. Admin replacement only as needed over 125,000 miles.