July 27, 2026

Cristal Gomez
Office of Tax Assessor – Collector

Send via E Mail
This is the information you will need to prepare the City of Los Fresnos **2026** No-New-Revenue Tax Rate. Please feel free to call me if you have any questions. Also, please let me know if you can have some estimated numbers.

Debt	Principal	Interest	Total
Series 2014 Comb. Tax	$175,000	$66,194	$241,194
Series 2017 Comb. Tax	$580,000	$72,420	$652,420
CWSRF 2022	$45,000	$ 0	$45,000
USDA Series 2008	$50,000	$62,263	$112,263
TWDB – Series 2009	$190,000	$0	$190,000
TWDB- Series 2009 EDAP	$27,000	$3,821	$30,821
TWDB DWSRF- 2020	$215,000	$29,387	$244,387
TWDB CWSRF -2020A	$95,000	$11,715	$106,715
TWDB CWSRF - 2025	$65,000	$48,075	$113,075
Total Debt for 2024-2025	**$1,442,000**	**$293,875**	**$1,735,875**

Debt service to be paid by other resources: $243,408 (TIRZ), $178,000 (CDC), total **$421,408**

General Fund Unencumbered funds: $1,958,783

Unencumbered fund amount used from total debt: $-0-

Total payments paid into Tax Increment Reinvestment Zone Fund for 2025: $763,408
Total amount of M & O taxes paid into the tax increment fund for 2025: $763,408

Property Tax Reductions from sales tax: $658,029
Community Development Reduction from sales tax: $658,029
Total M & O sales tax: $1,974,088

Total sales tax collected from July 2025 –June 2026: $713,247

Discounts will be 3% in October, 2% in November, and 1% in December

Certified ad valorem tax collection rate for tax year 2026 93.8%

Certification of the excess debt as valorem tax collection for tax year 2025: $64,165

Copy of debt service schedule and sales tax revenue analysis attached

We will need a good estimation on the tax allocation and will need the no-new-revenue tax calculation worksheets and the Notice of no-new-revenue no later than 5:00 pm. on Friday July 31st, 2026 in order for the City to meet the deadlines to publish in the newspaper.

If you should need additional information, please contact me at (956) 233-5768 or e mail me at pgarza@losfresnostx.gov.

Thank you for your help

Sincerely,

Pablo A. Garza
Director of Finance

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09-452-1132
SALES TAX

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Fiscal
10/1/2024 - 9/30/2025

Balance: -658,029.52
Pending: 0.00

Period	Activity	Balance	Encumbered
Prior Year	-622,258.86	0.00	0.00
October	-49,590.92	-49,590.92	0.00
November	-55,659.09	-105,250.01	0.00
December	-51,395.54	-156,645.56	0.00
January	-48,016.52	-204,662.07	0.00
February	-77,136.27	-281,798.34	0.00
March	-47,850.10	-329,648.44	0.00
April	-42,402.58	-372,051.02	0.00
May	-60,666.13	-432,717.15	0.00
June	-57,607.14	-490,324.29	0.00
July	-51,447.38	-541,771.67	0.00
August	-58,810.96	-600,582.63	0.00
September	-57,446.89	-658,029.52	0.00
Adjusting	0.00	-658,029.52	0.00
Projected	0.00	0.00	0.00

51.447.380000+
58.810.960000+
57.446.890000+
46.229.680000+
63.201.870000+
58.302.030000+
46.371.860000+
98.997.450000+
52.654.240000+
47.875.600000+
72.585.920000+
58.724.410000+
713.247.3000*+

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09-452-1132
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Fiscal

10-1-2025 - 9-30-2026

Balance: -601,267.22
Pending: 0.00

Period	Activity	Balance	Encumbered
Prior Year	-658,029.52	0.00	0.00
October	-46,229.66	-46,229.66	0.00
November	-63,801.87	-110,031.53	0.00
December	-58,302.03	-168,333.56	0.00
January	-46,371.86	-214,705.42	0.00
February	-98,997.48	-313,702.90	0.00
March	-52,654.24	-366,357.14	0.00
April	-47,873.60	-414,230.74	0.00
May	-72,586.92	-486,817.66	0.00
June	-58,724.41	-545,542.07	0.00
July	-55,725.15	-601,267.22	0.00
August	0.00	-601,267.22	0.00
September	0.00	-601,267.22	0.00
Adjusting	0.00	-601,267.22	0.00
Projected	0.00	0.00	0.00

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01-430-0200
STATE SALES TAX

Fiscal
15-1-2024 - 9-30-2025

Balance: -1,974,088.40
Pending: 0.00

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Period	Activity	Balance	Encumbered
Prior Year	-1,866,776.55	0.00	0.00
October	-148,772.77	-148,772.77	0.00
November	-166,977.27	-315,750.04	0.00
December	-154,186.61	-469,936.65	0.00
January	-144,049.56	-613,986.21	0.00
February	-231,408.79	-845,395.00	0.00
March	-143,550.29	-988,945.29	0.00
April	-127,207.73	-1,116,153.02	0.00
May	-181,998.38	-1,298,151.40	0.00
June	-172,821.39	-1,470,972.79	0.00
July	-154,342.14	-1,625,314.93	0.00
August	-176,432.85	-1,801,747.78	0.00
September	-172,340.62	-1,974,088.40	0.00
Adjusting	0.00	-1,974,088.40	0.00
Projected	0.00	-265,260.00	0.00

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09-452-1135

SALES TAX

Fiscal

10/1/2024 - 9/30/2025

Balance: -658,029.52

Pending: 0.00

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Period	Activity	Balance	Encumbered
Prior Year	-622,258.86	0.00	0.00
October	-49,590.92	-49,590.92	0.00
November	-55,659.09	-105,250.01	0.00
December	-51,395.54	-156,645.55	0.00
January	-48,016.52	-204,662.07	0.00
February	-77,136.27	-281,798.34	0.00
March	-47,850.10	-329,648.44	0.00
April	-42,402.58	-372,051.02	0.00
May	-60,666.13	-432,717.15	0.00
June	-57,607.14	-490,324.29	0.00
July	-51,447.38	-541,771.67	0.00
August	-58,810.96	-600,582.63	0.00
September	-57,446.89	-658,029.52	0.00
Adjusting	0.00	-658,029.52	0.00
Projected	0.00	0.00	0.00