



A Supplemental Report on the State's Law Enforcement Salary Schedule (Salary Schedule C) for the 2026-2027 Biennium

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Members of the Legislative Audit Committee:

This supplemental report serves as an update to *A Report on the State's Law Enforcement Salary Schedule (Salary Schedule C) for the 2026-2027 Biennium* (SAO Report No. 25-703, November 2024). That report provided an analysis of the maximum base pay comparison for law enforcement positions paid in accordance with Salary Schedule C to the seven largest local law enforcement departments in the state as of June 2024. It also included recommendations for adjustments to salary steps within Salary Schedule C in accordance with that analysis.

However, just prior to the release of the previous report, the City of Fort Worth and the City of Austin approved new police contracts that included substantial increases in base pay, which were not included in our previous analysis. Additionally, two other law enforcement departments included in the scope of our study implemented increases in base pay subsequent to our June 2024 survey. Those increases in base pay are also included in this updated analysis.

As a result of the updated analysis, the cost to align Salary Schedule C with the updated market average has increased. Consequently, larger adjustments to the pay steps in Salary Schedule C may be needed to maintain its competitiveness with the updated average maximum base pay of the seven largest local law enforcement departments in the state.

The updated maximum base pay comparison and revised cost recommendations are presented in the attachment. Please note that this supplemental report does not include any updates on supplemental pay, which covers additional compensation for qualifications such as education, certifications, or bilingual skills.

MAXIMUM BASE PAY ANALYSIS

Salary Schedule C salary steps may need larger adjustments to remain competitive with the seven largest local law enforcement departments in the state as a result of the updated market average.

[Section 1 of the Attachment](#)

COST OF SALARY SCHEDULE C CHANGES

The estimated cost to align employee salaries with the updated salary steps in Salary Schedule C is approximately \$22.6 million in each year of the 2026-2027 biennium.

[Section 2 of the Attachment](#)

Sincerely,

Lisa R. Collier, CPA, CFE, CIDA
State Auditor

Summary of Objective and Scope for Supplemental Report

The objective of this supplemental report was to update certain information from [A Report on the State's Law Enforcement Salary Schedule \(Salary Schedule C\) for the 2026-2027 Biennium](#) (SAO Report No. 25-703, November 2024) for law enforcement positions paid in accordance with Salary Schedule C. The information for this report was based on increases in law enforcement base pay resulting from recently approved police contracts and increases in law enforcement base pay authorized in existing police contracts at four of the seven local law enforcement departments included in this study subsequent to our June 2024 survey.

We conducted this supplemental analysis from November 2024 through December 2024. This project was not an audit; therefore, the information in this report was not subjected to all the tests and confirmations that would be performed in an audit. However, the information in this report was subject to certain quality control procedures to ensure accuracy.

Section I

Maximum Base Pay Analysis

The State Auditor's Office conducted an updated analysis¹ on the maximum base pay for law enforcement positions at the seven largest local law enforcement departments in the state as of November 2024. Those departments included:

- The City of Austin.
- The City of Dallas.
- The City of El Paso.
- The City of Fort Worth.
- The City of Houston.
- The City of San Antonio.
- Harris County.

Figure 1 on the next page presents the updated ranking of **maximum base pay** for a Police Officer, Corporal, or Detective, by local law enforcement department, as of November 2024, for the seven largest local law enforcement departments in the state; however, it is important to note that this does **not** include supplemental pay,² which covers additional compensation for qualifications such as education, certifications, or bilingual skills. The increases in the maximum base pay between June 2024 and November 2024 ranged from 2.5 percent to 8.0 percent. The State's maximum base pay in salary group C03 (see text box) increased by 5.0 percent on September 1, 2024; however, that increase was already included in the previous analysis.

Salary Group C03

The State's law enforcement positions paid in accordance with salary group C03 in Salary Schedule C, which include Troopers and Corporals, are comparable to a Police Officer, Corporal, or Detective position at the local law enforcement departments.

¹ The updated analysis reflects the increases in the maximum base pay within four of the seven departments included in the scope of the study which received increases in base pay subsequent to the State Auditor's Office's June 2024 survey.

² In [*A Report on the State's Law Enforcement Salary Schedule \(Salary Schedule C\) for the 2026-2027 Biennium*](#) (SAO Report No. 25-703, November 2024), the ranking of total direct compensation included supplemental pay.

Figure 1

***Ranking of the Maximum Base Pay for Law Enforcement Positions
at the Seven Largest Local Law Enforcement Departments in the State
for a Police Officer, Corporal, or Detective***

Rank	Local Law Enforcement Department	Maximum Base Pay June 2024	Maximum Base Pay November 2024	Percent Change
1	City of Austin	\$119,227	\$128,764	8.0%
2	City of Fort Worth	\$111,052	\$116,604	5.0%
3	City of Dallas	\$100,243	\$100,243	0.0%
4	City of El Paso	\$93,678	\$96,020	2.5%
5	City of Houston	\$88,884	\$91,995	3.5%
6	City of San Antonio	\$91,608	\$91,608	0.0%
7	Harris County	\$91,083	\$91,083	0.0%
State of Texas		\$93,414	\$98,085^a	5.0%

^a The State of Texas maximum base pay is based on salary group C03 in Salary Schedule C as reported in *A Report on the State's Law Enforcement Salary Schedule (Salary Schedule C) for the 2026-2027 Biennium* (SAO Report No. 25-703, November 2024) and already included the 5.0 percent increase to the maximum of the salary group.

Sources: State Auditor's Office's analysis of the 7 local law enforcement departments' salary schedules and the State's Salary Schedule C in the General Appropriations Act (88th Legislature), Article IX, Section 2.01, page IX-21, for fiscal year 2025.

Salary Schedule C salary steps may need larger adjustments to remain competitive with the seven largest local law enforcement departments in the state as a result of the updated market average.

The updated comparison of the maximum base pay for law enforcement positions paid in accordance with Salary Schedule C to the **average maximum base pay** of the seven largest local law enforcement departments in the state³ shows the following:

- **Maximum base pay for state journey-level law enforcement positions** (for example, Troopers, Corporals, and Game Wardens in salary group C03) is 4.3 percent **below** the updated average maximum base pay of the seven largest local law enforcement departments in the state.
- **Maximum base pay for state senior-level law enforcement positions** (for example, Sergeants, Lieutenants, and Captains in salary groups C04, C05, and C06) is 4.9 percent, 3.9 percent, and 3.5 percent, respectively, **below** the updated average maximum base pay of the seven largest local law enforcement departments in the state.

It is important to note that some of the local law enforcement departments included in this study may and/or will provide additional increases in base pay prior to the end of the 2026-2027 biennium beyond what is included in this supplement, in accordance with those departments' meet-and-confer agreements.

Figure 2 on the next page compares the State's maximum base pay for law enforcement positions paid in accordance with Salary Schedule C, the maximum base pay of each of the seven largest local law enforcement departments in the state, and the updated average maximum base pay of those seven departments.

³ Texas Government Code, Section 654.037(b), requires the State Auditor's Office to identify the local law enforcement departments that employ more than 1,000 commissioned law enforcement officers and that provide the highest average total compensation to law enforcement officers; therefore, the maximum base pay levels were used to determine the market average.

Figure 2

**Maximum Base Pay Comparison
for Law Enforcement Positions as of November 2024**

Local Law Enforcement Department	Journey Level	Senior Level		
	Police Officer/Corporal/Detective	Sergeant	Lieutenant	Captain
City of Austin	\$128,764	\$140,353	\$161,406	\$186,634
City of Dallas	\$100,243	\$110,649	\$122,136	\$134,815
City of El Paso	\$96,020	\$108,756	\$120,289	\$140,359
City of Fort Worth	\$116,604	\$128,486	\$141,648	\$156,145
City of Houston	\$91,995	\$106,051	\$118,857	\$140,304
City of San Antonio	\$91,608	\$100,092	\$112,116	\$128,640
Harris County	\$91,083	\$91,270	\$101,691	\$117,603
Average Maximum Base Pay	\$102,331	\$112,237	\$125,449	\$143,500
State of Texas Maximum Base Pay (Fiscal Year 2025)	\$98,085 ^a	\$107,038 ^b	\$120,695 ^b	\$138,581 ^b

Comparison ^c	State of Texas maximum base pay is <u>4.3%</u> below the market.	State of Texas maximum base pay is <u>4.9%</u> below the market.	State of Texas maximum base pay is <u>3.9%</u> below the market.	State of Texas maximum base pay is <u>3.5%</u> below the market.
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^a The State of Texas maximum base pay is based on salary group C03 in Salary Schedule C, which includes the positions of Trooper, Corporal, Game Warden, State Park Police Officer, Agent, Investigator III – Office of the Inspector General, and Corporal – Office of the Comptroller.

^b The State of Texas maximum base pay is based on senior-level law enforcement positions in salary groups C04, C05, and C06 in Salary Schedule C, which include Sergeants, Lieutenants, and Captains, respectively.

^c Market comparison percentages are rounded to the nearest tenth of a percent.

Sources: State Auditor’s Office’s analysis of the 7 local law enforcement departments’ salary schedules and the State’s Salary Schedule C in the General Appropriations Act (88th Legislature), Article IX, Section 2.01, page IX-21, for fiscal year 2025 (effective September 1, 2024).

Section 2

Cost of Salary Schedule C Changes

To maintain the market competitiveness of Salary Schedule C, the salary steps in Salary Schedule C may need to be adjusted.

The estimated cost to align employee salaries with the updated salary steps in Salary Schedule C is approximately \$22.6 million in each year of the 2026 – 2027 biennium.

Using the methodology outlined in Texas Government Code, Chapter 654 (referenced in [Section 1](#)), aligning Salary Schedule C with the updated market average maximum base pay would have an estimated cost to the seven state agencies of approximately \$22.6 million in each year of the 2026-2027 biennium. The majority (77.1 percent) of that cost would be incurred by the Department of Public Safety. (See Figure 4 on page 9 for a list of the seven state agencies and the annual costs by agency.)

Figure 3 on the next page presents a proposed Salary Schedule C that is aligned with the updated market average maximum base pay analysis (discussed in [Section 1](#)), along with the corresponding salary rates for Salary Schedule C for fiscal year 2025.

Calculating the Estimated Annual Cost

The estimated annual cost for implementing the recommendations was based on:

- The number of employees in each salary step within the salary groups of the law enforcement salary schedule as of October 31, 2024.
- The fiscal impact of moving employees to the proposed pay rate at the same placement within the law enforcement salary schedule.

As of October 31, 2024, the State had 5,713 law enforcement officers employed by seven state agencies and paid in accordance with Salary Schedule C.

Figure 3

Proposed Salary Schedule C for the 2026–2027 Biennium (Based on the Updated Market Average Maximum Base Pay Analysis)

	< 4 Years of Service	≥ 4 Years of Service	≥ 8 Years of Service	≥ 12 Years of Service	≥ 16 Years of Service	≥ 20 Years of Service
Salary Group C01 – Including Trooper Trainee						
Fiscal Year 2025	\$51,255	Not Applicable				
Proposed	\$53,474					
Salary Group C02 – Including Probationary Trooper						
Fiscal Year 2025	\$55,441	Not Applicable				
Proposed	\$57,841					
Salary Group C03 – Including Trooper						
Fiscal Year 2025	\$65,851	\$80,274	\$85,989	\$89,789	\$93,937	\$98,085
Proposed	\$68,702	\$83,749	\$89,711	\$93,676	\$98,003	\$102,331
Salary Group C04 – Including Sergeant						
Fiscal Year 2025	Not Applicable	\$89,981	\$96,080	\$100,017	\$104,434	\$107,038
Proposed		\$94,352	\$100,747	\$104,875	\$109,507	\$112,237
Salary Group C05 – Including Lieutenant						
Fiscal Year 2025	Not Applicable	\$102,171	\$108,758	\$112,938	\$117,739	\$120,695
Proposed		\$106,195	\$113,042	\$117,386	\$122,377	\$125,449
Salary Group C06 – Including Captain						
Fiscal Year 2025	Not Applicable	\$127,283	\$131,610	\$134,268	\$136,938	\$138,581
Proposed		\$131,801	\$136,282	\$139,034	\$141,799	\$143,500
Salary Group C07 – Including Assistant Commander						
Fiscal Year 2025	Not Applicable	\$132,334	\$133,400	\$135,869	\$138,507	\$141,145
Proposed		\$137,031	\$138,135	\$140,692	\$143,423	\$146,155
Salary Group C08 – Including Commander/Major						
Fiscal Year 2025	Not Applicable	\$149,738	\$149,836	\$149,896	\$149,896	\$149,896
Proposed		\$155,053	\$155,155	\$155,217	\$155,217	\$155,217

Sources: State Auditor’s Office’s analysis of the 7 local law enforcement departments’ salary schedules and the State’s Salary Schedule C in the General Appropriations Act (88th Legislature), Article IX, Section 2.01, page IX-21, for fiscal year 2025.

Figure 4 presents the annual cost to the seven state agencies to align Salary Schedule C with the updated market average maximum base pay.

Figure 4

Annual Cost to Align Salary Schedule C with the Updated Market Average Maximum Base Pay by Agency and Salary Group

Salary Group ^a	Department of Public Safety ^b	Parks and Wildlife Department	Alcoholic Beverage Commission	Department of Criminal Justice	Office of the Attorney General	Department of Insurance	Office of the Comptroller of Public Accounts	Total Cost by Salary Group
C01	\$630,133	\$93,189	\$0	\$0	\$0	\$0	\$0	\$723,322
C02	\$424,797	\$98,399	\$45,600	\$0	\$0	\$0	\$0	\$568,796
C03	\$8,057,249	\$1,667,929	\$455,245	\$40,698	\$0	\$0	\$62,634	\$10,283,755
C04	\$6,339,073	\$223,448	\$109,611	\$543,644	\$710,189	\$88,299	\$58,725	\$8,072,989
C05	\$1,323,736	\$112,414	\$86,265	\$88,807	\$102,853	\$8,662	\$18,007	\$1,740,744
C06	\$434,854	\$261,793	\$0	\$28,691	\$65,695	\$9,379	\$4,672	\$805,084
C07	\$0	\$34,789	\$0	\$0	\$0	\$4,916	\$0	\$39,705
C08	\$207,505	\$74,489	\$31,924	\$21,283	\$31,918	\$0	\$0	\$367,119
Subtotals	\$17,417,347	\$2,566,450	\$728,645	\$723,123	\$910,655	\$111,256	\$144,038	\$22,601,514

^a Some agencies have salary groups with a cost of \$0 because there were no employees in those salary groups within the agencies.

^b The Department of Public Safety may incur an additional annual cost of approximately \$6.5 million for the 10 hours of weekly overtime pay as part of the Department’s expanded enforcement program that includes a 50-hour work week.

Source: State Auditor’s Office analysis.



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