

CITY OF COUPLAND

ORDINANCE NO. 2026-09-15-01

AN ORDINANCE FOR THE CITY OF COUPLAND, TEXAS, ADOPTING THE ANNUAL BUDGET FOR THE 2026-2027 FISCAL YEAR.

WHEREAS, the budget, appended here as Exhibit A, for the fiscal year beginning October 1st, 2026, and ending September 30, 2027, was duly presented to the City Council by the mayor and was ordered by the City Council; now therefore,

BE IT ORDAINED BY THE CITY COUNCIL FOR THE CITY OF COUPLAND:

SECTION 1: That the appropriations for the fiscal year beginning October 1, 2026 and ending September 30, 2027, for the support of the general government of the City of Coupland, Texas be fixed and determined for said terms in accordance with the expenditures shown in the City's fiscal year 2026-2027 Budget, a copy of which is appended hereto as Exhibit A;

SECTION 2: That the Budget, as shown in words and figures in Exhibit A, is hereby approved in all respects and adopted as the City's budget for the fiscal year beginning October 1st, 2026, and ending September 30, 2027.

SECTION 3: The ordinance shall be in force and effect from and after the date of its adoption, and it is so ordained.

PASSED AND ADOPTED, this is the 15th day of September, 2026.

The motion to adopt was made by Alderperson Rogers.

The motion was seconded by Alderperson Sandbulte and the result of the Council was:

Carolyn Haverland: FOR____, AGAINST____, ABSTAINING ✓, ABSENT____

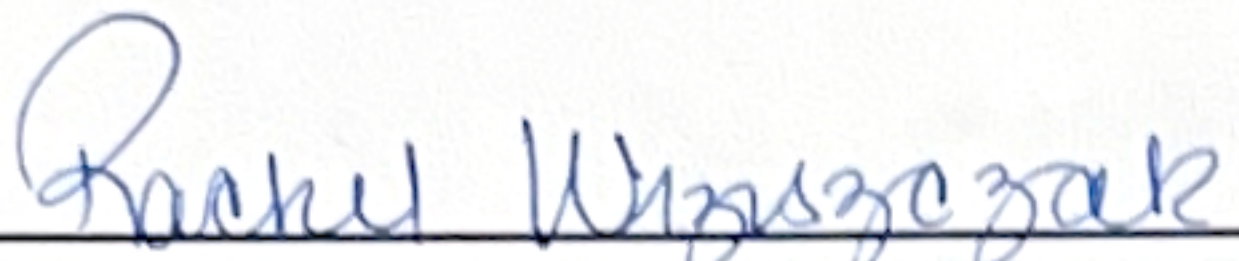
Karen Marosko: FOR ✓, AGAINST____, ABSTAINING____, ABSENT____

Machelle Sandbulte: FOR ✓, AGAINST____, ABSTAINING____, ABSENT____

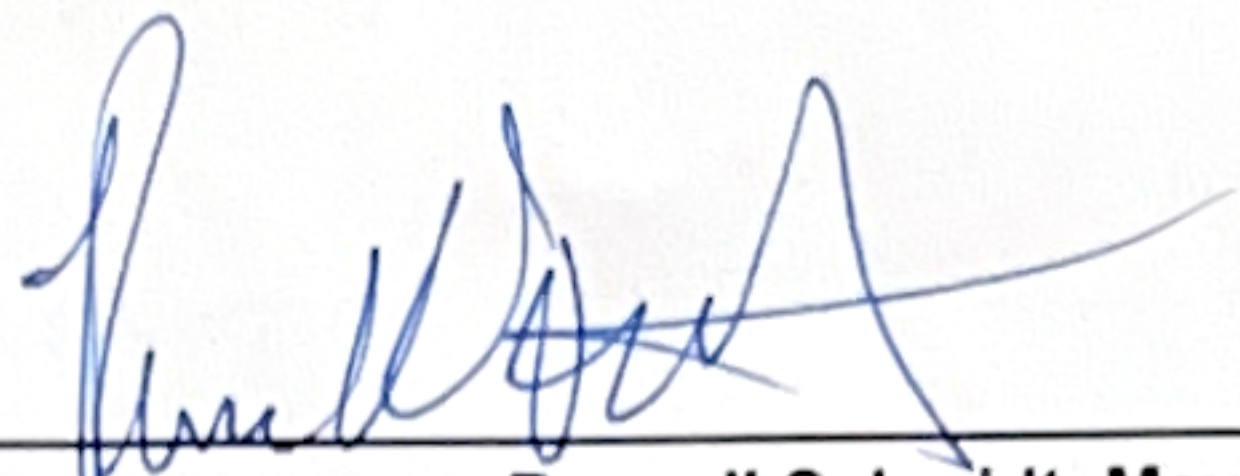
Sue Rogers: FOR ✓, AGAINST____, ABSTAINING____, ABSENT____

Loretta Patschke FOR ✓, AGAINST____, ABSTAINING____, ABSENT____

ATTEST: CITY OF COUPLAND, TEXAS



Rachel Wrzuszczak, City Secretary



Russell Schmidt, Mayor

LAST YEAR'S TAX RATE: 0.222678

THIS YEAR'S RATE: 0.264945

THIS YEAR'S NO NEW REVENUE RATE: 0.264945

NO NEW REVENUE MAINTENANCE & OPERATIONS RATE: 0.271749

VOTER APPROVAL RATE: 0.281467

DEBT RATE: 0.00

THE STATE OF TEXAS
COUNTY OF WILLIAMSON

CERTIFICATE

I, Rachel Wrzuszcak, being the City Secretary of the City of Coupland, Texas, do hereby certify that the attached is a true and correct copy of Ordinance No. 2026-09-15-01 passed and approved by the city council of the City of Coupland, Texas, on the 15th day of September, 2026, and such ordinance was duly introduced, passed, approved and adopted at meetings open to the public, and notices of the meetings, giving the dates, places, and subject matter thereof, were posted as prescribed by Government Code Section 551.043.

Witness my hand and seal of office this the 15th day of September, 2026.

Rachel Wrzuszcak
Rachel Wrzuszcak, City Secretary

CITY OF COUPLAND

Fiscal Year 2026-2027: **APPROVED**

“The initial budget was \$107,186 and then later amended to \$112,000. This budget will raise more total property taxes than last year's budget by \$30,853, or 27.6%, and of that amount \$35,863 is tax revenue to be raised from new property added to the tax roll this year.”

City of Coupland — FY27 Final Budget

FY27 figures below are pulled from the Monthly Detail on page 3, and from Cash Flow on page 4.

KEY ASSUMPTIONS — TAX YEAR 2026				
2026 Certified Taxable Value	\$53,917,877			
Ad Valorem Rate — NNR	0.264945			
Resulting FY27 Ad Valorem Revenue	\$142,853			
CR458 Road Improvement Fund (\$150,000)		NOT called in FY27 (assumption); not budgeted as an annual expense line		

TOTAL PROJECTED REVENUE				
Revenue Line	FY26 Amended	FY27 Proposed	% Chg	Notes
Ad Valorem Tax Revenue	\$112,000	\$142,853	27.5%	Source: Monthly Detail tab
Franchise Fee	\$10,500	\$10,500	0.0%	Source: Monthly Detail tab
Liquor Tax Revenue	\$1,500	\$1,500	0.0%	Source: Monthly Detail tab
Sales Tax Revenue	\$129,000	\$120,000	-7.0%	Source: Monthly Detail tab
CNB Interest	\$8,700	\$3,951	-54.6%	FY26 combined CNB & TexSTAR accounts as one line
TexSTAR Interest	-	\$12,602		FY26 combined CNB & TexSTAR accounts as one line
ESTIMATED TOTAL OPERATING REVENUE	\$261,700	\$291,406	11.4%	Source: Monthly Detail tab
Donated Capital Asset (one-time)	\$45,500	-	-100.0%	Source: Monthly Detail tab
ESTIMATED TOTAL REVENUE	\$307,200	\$291,406	-5.1%	Source: Monthly Detail tab

TOTAL PROJECTED EXPENSES				
Expense Line	FY26 Amended	FY27 Proposed	% Chg	Notes
1) CONTRACT SERVICES FUND				
Audit Services	\$18,000	\$20,000	11.1%	Source: Monthly Detail tab
Accounting Software	\$960	\$1,114	16.0%	Source: Monthly Detail tab
Bookkeeping Services	\$8,200	\$8,400	2.4%	Source: Monthly Detail tab
City Cleaning & Trash Haul	\$15,000	\$18,000	20.0%	Source: Monthly Detail tab
City Community Events	\$2,000	\$2,280	14.0%	Source: Monthly Detail tab
City Lawn Maintenance	\$18,000	\$20,000	11.1%	Source: Monthly Detail tab
City Secretary	\$53,000	\$55,200	4.2%	Source: Monthly Detail tab

City Security (subtotal below)				
Deputy Patrol	\$10,000	\$12,000	20.0%	Source: Monthly Detail tab
Deputy Vehicle Use	\$1,800	\$2,400	33.3%	Source: Monthly Detail tab
City Security Subtotal	\$11,800	\$14,400	22.0%	Source: Monthly Detail tab
Engineering Services	\$8,000	\$7,800	-2.5%	Source: Monthly Detail tab
Municipal Attorney Fees	\$13,000	\$12,000	-7.7%	Source: Monthly Detail tab
Street Maintenance	\$80,000	\$80,000	0.0%	Source: Monthly Detail tab

TOTAL CONTRACT SERVICES	\$227,960	\$239,194	4.9%	Source: Monthly Detail tab
2) GENERAL OPERATING FUND				
Business Meals	\$4,200	\$4,200	0.0%	Source: Monthly Detail tab
Credit Card & Bank Fees	\$50	\$60	20.0%	Source: Monthly Detail tab
Dues & Membership	\$12,000	\$11,700	-2.5%	Source: Monthly Detail tab
Elections	\$2,000	\$2,500	25.0%	Source: Monthly Detail tab
Insurance	\$7,000	\$8,000	14.3%	Source: Monthly Detail tab
Miscellaneous	\$1,500	\$1,000	-33.3%	Source: Monthly Detail tab
Newspaper Ad & Public Notices	\$1,000	\$1,080	8.0%	Source: Monthly Detail tab

Office Expense (subtotal below)				
Cell Phone & Wifi	\$3,700	\$4,200	13.5%	Source: Monthly Detail tab
Computer Software & Subscriptions	\$1,000	\$1,200	20.0%	Source: Monthly Detail tab
Furniture, Fixtures & Equipment (Non-Depreciable)	\$3,500	\$1,200	-65.7%	Source: Monthly Detail tab
Repairs & Maintenance	\$27,000	\$2,400	-91.1%	Source: Monthly Detail tab
Security System	\$3,900	\$900	-76.9%	Source: Monthly Detail tab
Supplies	\$2,000	\$2,400	20.0%	Source: Monthly Detail tab
Utilities	\$3,000	\$3,300	10.0%	Source: Monthly Detail tab

Office Expense Subtotal	\$44,100	\$15,600	-64.6%	Source: Monthly Detail tab
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City of Coupland — FY27 Final Budget

FY27 figures below are pulled from the Monthly Detail on page 3, and from Cash Flow on page 4.

Training	\$2,000	\$3,000	50.0%	Source: Monthly Detail tab
Website	\$500	\$500	0.0%	Source: Monthly Detail tab
TOTAL GENERAL OPERATING FUND	\$74,350	\$47,640	-35.9%	Source: Monthly Detail tab
3) TAX FUND				
Tax Assessment and Collection	\$750	\$700	-6.7%	Source: Monthly Detail tab
TOTAL TAX FUND	\$750	\$700	-6.7%	Source: Monthly Detail tab
ESTIMATED TOTAL EXPENSES	\$303,060	\$287,534	-5.1%	Source: Monthly Detail tab
ESTIMATED PROFIT / (LOSS)				
ESTIMATED PROFIT / (LOSS)	\$4,140	\$3,872		

City of Coupland — FY27 Monthly Budget Detail

Feeds the Summary page 1. Yellow = editable monthly figures.

KEY ASSUMPTIONS													
2026 Certified Taxable Value	\$53,917,877												
Ad Valorem Rate (NMR)	0.264945												
Resulting FY27 Ad Valorem Total	\$142,853												
CR458 Road Improvement Fund (\$150,000)	Assumed NOT called in FY27 — excluded from this budget												

Line Item	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	FY27 Total	Assumption / Note
TOTAL PROJECTED REVENUE														
Ad Valorem Tax Revenue	\$1,429	\$5,714	\$42,856	\$71,428	\$11,428	\$4,286	\$1,429	\$1,429	\$1,429	\$714	\$429	\$286	\$142,853	Est. curve based on typical TX property tax collection timing (heaviest Dec/Jan)
Franchise Fee	-	-	\$2,625	-	-	\$2,625	-	-	\$2,625	-	-	\$2,625	\$10,500	Assumed quarterly remittance (Dec/Mar/Jun/Sep). Confirm against actual utility payment contract.
Liquor Tax Revenue	-	-	\$375	-	-	\$375	-	-	\$375	-	-	\$375	\$1,500	Mixed beverage tax — assumed quarterly state remittance.
Sales Tax Revenue	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$120,000	Below FY26 Amended budget of \$129,000
CNB Interest	\$375	\$339	\$339	\$340	\$341	\$341	\$342	\$343	\$306	\$307	\$307	\$271	\$3,951	Live-linked from Cash Flow tab — CNB DD Reserve account, not the operating account.
TexSTAR Interest	\$935	\$938	\$940	\$943	\$1,094	\$1,098	\$1,101	\$1,104	\$1,107	\$1,111	\$1,114	\$1,117	\$12,602	Live-linked from Cash Flow tab — reflects actual TexSTAR balance, including any transfers entered there.
ESTIMATED TOTAL OPERATING REVENUE	\$12,739	\$18,990	\$57,136	\$82,710	\$22,863	\$18,725	\$12,871	\$12,875	\$15,842	\$12,132	\$11,850	\$14,674	\$291,406	
Donated Capital Asset (one-time)	-	-	-	-	-	-	-	-	-	-	-	-	-	Non-recurring — set month(s) if a similar donation becomes known.
ESTIMATED TOTAL REVENUE	\$12,739	\$18,990	\$57,136	\$82,710	\$22,863	\$18,725	\$12,871	\$12,875	\$15,842	\$12,132	\$11,850	\$14,674	\$291,406	

TOTAL PROJECTED EXPENSES														
1) CONTRACT SERVICES FUND														
Audit Services	-	-	\$10,000	-	-	\$10,000	-	-	-	-	-	-	\$20,000	Fieldwork billing Dec, final report billing Mar — FY26 audit falls inside FY27
Accounting Software	\$91	\$91	\$91	\$91	\$91	\$91	\$91	\$91	\$91	\$91	\$102	\$102	\$1,114	
Bookkeeping Services	\$700	\$700	\$700	\$700	\$700	\$700	\$700	\$700	\$700	\$700	\$700	\$700	\$8,400	
City Cleaning & Trash Haul	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$18,000	
City Community Events	\$190	\$190	\$190	\$190	\$190	\$190	\$190	\$190	\$190	\$190	\$190	\$190	\$2,280	Placeholder even split — adjust if tied to a specific event date.
City Lawn Maintenance	\$20,000	-	-	-	-	-	-	-	-	-	-	-	\$20,000	From actual FY26 data: annual prepay Oct
City Secretary	\$4,600	\$4,600	\$4,600	\$4,600	\$4,600	\$4,600	\$4,600	\$4,600	\$4,600	\$4,600	\$4,600	\$4,600	\$55,200	
City Security (subtotal below)														
Deputy Patrol	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$12,000	
Deputy Vehicle Use	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$2,400	
City Security Subtotal	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$14,400	
Engineering Services	\$650	\$650	\$650	\$650	\$650	\$650	\$650	\$650	\$650	\$650	\$650	\$650	\$7,800	Placeholder even split — likely project-driven; confirm once scope is known.
Municipal Attorney Fees	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$12,000	
Street Maintenance	\$6,667	\$6,666	\$6,667	\$6,666	\$6,667	\$6,666	\$6,667	\$6,666	\$6,667	\$6,667	\$6,667	\$6,667	\$80,000	Placeholder even split — likely project-driven; confirm once scope/financing is known.
TOTAL CONTRACT SERVICES	\$36,598	\$16,597	\$26,598	\$16,597	\$16,598	\$26,597	\$16,598	\$16,597	\$16,598	\$16,598	\$16,609	\$16,609	\$239,194	
2) GENERAL OPERATING FUND														
Business Meals	\$350	\$350	\$350	\$350	\$350	\$350	\$350	\$350	\$350	\$350	\$350	\$350	\$4,200	
Credit Card & Bank Fees	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$60	
Dues & Membership	-	-	\$10,000	\$1,000	-	-	\$700	-	-	-	-	-	\$11,700	Confirm FY27 memberships: Taylor, Wilco
Elections	-	-	-	-	-	-	-	\$2,500	-	-	-	-	\$2,500	Texas Uniform Election Date — confirm a City election is actually scheduled in FY27
Insurance	\$8,000	-	-	-	-	-	-	-	-	-	-	-	\$8,000	Assumed policy renewal at start of FY (Oct) — confirm actual renewal date.
Miscellaneous	\$83	\$84	\$83	\$84	\$83	\$84	\$83	\$84	\$83	\$83	\$83	\$83	\$1,000	
Newspaper Ad & Public Notices	\$90	\$90	\$90	\$90	\$90	\$90	\$90	\$90	\$90	\$90	\$90	\$90	\$1,080	
Office Expense (subtotal below)														
Cell Phone & Wifi	\$350	\$350	\$350	\$350	\$350	\$350	\$350	\$350	\$350	\$350	\$350	\$350	\$4,200	
Computer Software & Subscriptions	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$1,200	
Furniture, Fixtures & Equipment (Non-Depreciable)	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$1,200	Placeholder — one-time purchases are usually lumpy
Repairs & Maintenance	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$2,400	Placeholder — confirm if any known large repair is planned for a specific month
Security System	\$75	\$75	\$75	\$75	\$75	\$75	\$75	\$75	\$75	\$75	\$75	\$75	\$900	From actual FY26 data: full annual prepay in Oct (100%)
Supplies	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$2,400	
Utilities	\$275	\$275	\$275	\$275	\$275	\$275	\$275	\$275	\$275	\$275	\$275	\$275	\$3,300	
Office Expense Subtotal	\$1,306	\$1,306	\$1,306	\$1,306	\$1,306	\$1,306	\$1,306	\$1,306	\$1,306	\$1,306	\$1,306	\$1,306	\$15,600	
Training	\$250	\$250	\$250	\$250	\$250	\$250	\$250	\$250	\$250	\$250	\$250	\$250	\$3,000	Placeholder — adjust if tied to a specific conference month.
Website	\$42	\$42	\$42	\$42	\$42	\$42	\$42	\$42	\$42	\$42	\$42	\$42	\$500	Placeholder — confirm if this is an annual lump renewal.
TOTAL GENERAL OPERATING FUND	\$10,120	\$2,121	\$12,120	\$3,121	\$2,120	\$2,121	\$2,820	\$4,621	\$2,120	\$2,120	\$2,120	\$2,120	\$47,640	
3) TAX FUND														
Tax Assessment and Collection	-	-	\$175	-	-	\$175	-	-	\$175	-	-	\$175	\$700	
TOTAL TAX FUND	-	-	\$175	-	-	\$175	-	-	\$175	-	-	\$175	\$700	
ESTIMATED TOTAL EXPENSES	\$46,718	\$18,718	\$38,893	\$19,718	\$18,718	\$28,893	\$19,418	\$21,218	\$18,893	\$18,718	\$18,729	\$18,904	\$287,534	

City of Coupland — FY27 Cash Flow Projection

Feeds the interest projections on the Summary page 1. Yellow = editable figures.

ASSUMPTIONS													
CNB Operating — Opening Balance (Oct 1, 2026)	\$30,000												Back-of-napkin estimate (sales tax inflows less typical Jul-Sep outflows). Update once actual 9/30/26 balance is known
CNB DO Reserve — Opening Balance (Oct 1, 2026)	\$202,191												Projected 9/30/26 balance = \$201,065.67 (5/30/26) + 3 months compounded interest @ 2.25% APY
TexSTAR — Opening Balance (Oct 1, 2026)	\$314,828												Projected 9/30/26 balance = \$312,040.49 (5/30/26) + 3 months compounded interest @ 3.6216%
Target Minimum CNB Operating Balance	\$30,000												~2 months of avg. FY27 expenses. Drives the "Suggested Surplus Sweep" row only — purely informational
CNB Operating Annual Rate	0.0000%												Operating account does not earn interest
CNB DO Reserve Annual Rate	2.2500%												
TexSTAR Annual Rate	3.6216%												

CNB OPERATING ACCOUNT (day-to-day)													
	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Notes
Beginning Balance	\$30,000	\$14,711	\$11,707	\$28,670	\$40,379	\$43,090	\$31,483	\$23,494	\$33,704	\$29,240	\$21,237	\$32,937	Beginning Balance x monthly effective Operating rate (currently 0%)
+ Interest Earned	-	-	-	-	-	-	-	-	-	-	-	-	All revenue except CNB DO interest and TexSTAR interest, which accrue directly in those reserve accounts, not here
+ Cash Collected (Revenue)	\$11,429	\$15,714	\$55,856	\$81,426	\$21,428	\$17,286	\$11,429	\$11,429	\$14,429	\$10,714	\$10,429	\$15,286	All FY27 expenses assumed paid from CNB operating account
- Expenses Paid	(\$46,718)	(\$18,718)	(\$38,893)	(\$19,718)	(\$18,718)	(\$28,893)	(\$19,418)	(\$21,218)	(\$18,893)	(\$18,718)	(\$18,729)	(\$18,904)	Positive = pull money IN from CNB DO. Negative = sweep money OUT to CNB DO. Enter either direction to test scenarios.
+/- Transfer w/ CNB DO	\$20,000	-	-	-	-	-	-	\$20,000	-	-	-	\$20,000	Positive = pull money IN from TexSTAR. Negative = sweep money OUT to TexSTAR (e.g. after January tax receipts land)
+/- Transfer w/ TexSTAR	-	-	-	(\$50,000)	-	-	-	-	-	-	-	-	
Ending Balance	\$14,711	\$11,707	\$28,670	\$40,379	\$43,090	\$31,483	\$23,494	\$33,704	\$29,240	\$21,237	\$32,937	\$27,319	
Suggested Surplus Sweep to TexSTAR (informational)	-	-	-	\$10,379	\$13,090	\$1,483	-	\$3,704	-	-	\$2,937	-	Surplus above Target Minimum Operating Balance. Enter as a NEGATIVE in "Transfer w/ TexSTAR" above if you agree.

CNB DO RESERVE													
	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Notes
Beginning Balance	\$202,191	\$182,567	\$182,905	\$183,245	\$183,585	\$183,926	\$184,267	\$184,609	\$184,952	\$185,298	\$185,644	\$185,992	Beginning Balance x monthly effective CNB DO rate. This is what funds the "CNB interest" revenue line
+ Interest Earned	\$375	\$339	\$339	\$340	\$341	\$341	\$342	\$343	\$346	\$347	\$347	\$371	Mirrors the "Transfer w/ CNB DO" row above, sign-flipped: money leaving Operating shows as a plus here
+/- Transfer w/ CNB Operating	(\$20,000)	-	-	-	-	-	-	(\$20,000)	-	-	(\$20,000)	-	
Ending Balance	\$182,567	\$182,905	\$183,245	\$183,585	\$183,926	\$184,267	\$184,609	\$184,952	\$185,298	\$185,644	\$185,992	\$186,363	

TEXSTAR RESERVE POOL													
	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Notes
Beginning Balance	\$314,828	\$315,763	\$316,700	\$317,641	\$368,584	\$369,678	\$370,776	\$371,877	\$372,981	\$374,088	\$375,199	\$376,313	Beginning Balance x monthly effective TexSTAR rate — recalculates automatically as the balance changes.
+ Interest Earned	\$935	\$938	\$940	\$943	\$1,094	\$1,098	\$1,101	\$1,104	\$1,107	\$1,111	\$1,114	\$1,117	Mirrors the "Transfer w/ TexSTAR" row above, sign-flipped: money leaving Operating shows as a plus here
+/- Transfer w/ CNB Operating	-	-	-	\$50,000	-	-	-	-	-	-	-	-	
Ending Balance	\$315,763	\$316,700	\$317,641	\$368,584	\$369,678	\$370,776	\$371,877	\$372,981	\$374,088	\$375,199	\$376,313	\$377,430	

COMBINED CITY CASH POSITION													
Total Cash (Operating + CNB DO + TexSTAR)	\$513,040	\$511,313	\$529,556	\$592,548	\$596,693	\$585,525	\$579,979	\$571,637	\$568,586	\$562,000	\$555,121	\$550,691	