NOTICE OF PUBLIC HEARING

The City Council of the City of Coupland, Texas (the "City"), will hold a public hearing at **Coupland Junior High & High School Media Center, 350 CR 460 Coupland TX**, on **September 15th at 6:00pm** for the purpose of receiving public comments on the proposed budget.

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*

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 (NNR)	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
TOTAL PROJECTED REVENUE						
Ad Valorem Tax Revenue	$1,429	$5,714	$42,856	$71,426	$11,428	$4,286
Franchise Fee	-	-	$2,625	-	-	$2,625
Liquor Tax Revenue	-	-	$375	-	-	$375
Sales Tax Revenue	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000
CNB Interest	$375	$339	$339	$340	$341	$341
TexSTAR Interest	$935	$938	$940	$943	$1,094	$1,098
ESTIMATED TOTAL OPERATING REVENUE	**$12,738**	**$16,880**	**$57,138**	**$82,710**	**$22,863**	**$18,726**
Donated Capital Asset (one-time)	-	-	-	-	-	-
ESTIMATED TOTAL REVENUE	**$12,738**	**$16,880**	**$57,138**	**$82,710**	**$22,863**	**$18,726**
TOTAL PROJECTED EXPENSES						
1) CONTRACT SERVICES FUND						
Audit Services	-	-	$10,000	-	-	$10,000
Accounting Software	$91	$91	$91	$91	$91	$91
Bookkeeping Services	$700	$700	$700	$700	$700	$700
City Cleaning & Trash Haul	$1,500	$1,500	$1,500	$1,500	$1,500	$1,500
City Community Events	$190	$190	$190	$190	$190	$190
City Lawn Maintenance	$20,000	-	-	-	-	-
City Secretary	$4,600	$4,600	$4,600	$4,600	$4,600	$4,600
City Security (subtotal below)						
Deputy Patrol	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000
Deputy Vehicle Use	$200	$200	$200	$200	$200	$200
City Security Subtotal	**$1,200**	**$1,200**	**$1,200**	**$1,200**	**$1,200**	**$1,200**
Engineering Services	$650	$650	$650	$650	$650	$650
Municipal Attorney Fees	$1,000	$1,000	$1,000	$1,000	$1,000	$1,000
Street Maintenance	$6,667	$6,666	$6,667	$6,666	$6,667	$6,666
TOTAL CONTRACT SERVICES	**$36,588**	**$16,587**	**$26,588**	**$16,587**	**$16,588**	**$26,587**
2) GENERAL OPERATING FUND						
Business Meals	$350	$350	$350	$350	$350	$350
Credit Card & Bank Fees	$5	$5	$5	$5	$5	$5
Dues & Membership	-	-	$10,000	$1,000	-	-
Elections	-	-	-	-	-	-
Insurance	$8,000	-	-	-	-	-
Miscellaneous	$83	$84	$83	$84	$83	$84
Newspaper Ad & Public Notices	$90	$90	$90	$90	$90	$90
Office Expense (subtotal below)						
Cell Phone & Wifi	$350	$350	$350	$350	$350	$350
Computer Software & Subscriptions	$100	$100	$100	$100	$100	$100
Furniture, Fixtures & Equipment (Non-Depreciable)	$100	$100	$100	$100	$100	$100
Repairs & Maintenance	$200	$200	$200	$200	$200	$200
Security System	$75	$75	$75	$75	$75	$75
Supplies	$200	$200	$200	$200	$200	$200
Utilities	$275	$275	$275	$275	$275	$275
Office Expense Subtotal	**$1,300**	**$1,300**	**$1,300**	**$1,300**	**$1,300**	**$1,300**
Training	$250	$250	$250	$250	$250	$250
Website	$42	$42	$42	$42	$42	$42
TOTAL GENERAL OPERATING FUND	**$10,120**	**$2,121**	**$12,120**	**$3,121**	**$2,120**	**$2,121**
3) TAX FUND						
Tax Assessment and Collection	-	-	$175	-	-	$175
TOTAL TAX FUND	-	-	**$175**	-	-	**$176**
ESTIMATED TOTAL EXPENSES	**$46,718**	**$18,718**	**$38,883**	**$18,718**	**$18,718**	**$28,893**

Line Item	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	$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	$10,500	*Assumed quarterly remittance (Dec/Mar/Jun/Sep). Confirm against actual utility payment contract.*
Liquor Tax Revenue	-	-	$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	$120,000	*Below FY26 Amended budget of $129,000*
CNB Interest	$342	$343	$306	$307	$307	$271	$3,951	*Live-linked from Cash Flow tab — CNB DD Reserve account, not the operating account.*
TexSTAR Interest	$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	**$12,871**	**$12,876**	**$15,842**	**$12,132**	**$11,860**	**$14,674**	**$291,406**	
Donated Capital Asset (one-time)	-	-	-	-	-	-	-	*Non-recurring — set month(s) if a similar donation becomes known.*
ESTIMATED TOTAL REVENUE	**$12,871**	**$12,876**	**$15,842**	**$12,132**	**$11,860**	**$14,674**	**$291,406**	
TOTAL PROJECTED EXPENSES								
1) CONTRACT SERVICES FUND								
Audit Services	-	-	-	-	-	-	$20,000	*Fieldwork billing Dec, final/report billing Mar — FY26 audit falls inside FY27*
Accounting Software	$91	$91	$91	$91	$102	$102	$1,114	
Bookkeeping Services	$700	$700	$700	$700	$700	$700	$8,400	
City Cleaning & Trash Haul	$1,500	$1,500	$1,500	$1,500	$1,500	$1,500	$18,000	
City Community Events	$190	$190	$190	$190	$190	$190	$2,280	*Placeholder even split — adjust if tied to a specific event date.*
City Lawn Maintenance	-	-	-	-	-	-	$20,000	*From actual FY26 data: annual prepay Oct*
City Secretary	$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	$12,000	
Deputy Vehicle Use	$200	$200	$200	$200	$200	$200	$2,400	
City Security Subtotal	**$1,200**	**$1,200**	**$1,200**	**$1,200**	**$1,200**	**$1,200**	**$14,400**	
Engineering Services	$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	$12,000	
Street Maintenance	$6,667	$6,666	$6,667	$6,667	$6,667	$6,667	$80,000	*Placeholder even split — likely project-driven; confirm once scope/timing is known.*
TOTAL CONTRACT SERVICES	**$16,588**	**$16,587**	**$16,588**	**$16,588**	**$16,609**	**$16,609**	**$239,194**	
2) GENERAL OPERATING FUND								
Business Meals	$350	$350	$350	$350	$350	$350	$4,200	
Credit Card & Bank Fees	$5	$5	$5	$5	$5	$5	$60	
Dues & Membership	$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	*Assumed policy renewal at start of FY (Oct) — confirm actual renewal date.*
Miscellaneous	$83	$84	$83	$83	$83	$83	$1,000	
Newspaper Ad & Public Notices	$90	$90	$90	$90	$90	$90	$1,080	
Office Expense (subtotal below)								
Cell Phone & Wifi	$350	$350	$350	$350	$350	$350	$4,200	
Computer Software & Subscriptions	$100	$100	$100	$100	$100	$100	$1,200	
Furniture, Fixtures & Equipment (Non-Depreciable)	$100	$100	$100	$100	$100	$100	$1,200	*Placeholder — one-time purchases are usually lumpy*
Repairs & Maintenance	$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	$900	*From actual FY26 data: full annual prepay in Oct (100%)*
Supplies	$200	$200	$200	$200	$200	$200	$2,400	
Utilities	$275	$275	$275	$275	$275	$275	$3,300	
Office Expense Subtotal	**$1,300**	**$1,300**	**$1,300**	**$1,300**	**$1,300**	**$1,300**	**$16,600**	
Training	$250	$250	$250	$250	$250	$250	$3,000	*Placeholder — adjust if tied to a specific conference month.*
Website	$42	$42	$42	$42	$42	$42	$500	*Placeholder — confirm if this is an annual lump renewal.*
TOTAL GENERAL OPERATING FUND	**$2,820**	**$4,821**	**$2,120**	**$2,120**	**$2,120**	**$2,120**	**$47,640**	
3) TAX FUND								
Tax Assessment and Collection	-	-	$175	-	-	$175	$700	
TOTAL TAX FUND	-	-	**$176**	-	-	**$176**	**$700**	
ESTIMATED TOTAL EXPENSES	**$19,418**	**$21,218**	**$18,883**	**$18,718**	**$18,729**	**$18,904**	**$287,634**	

City of Coupland — FY27 Cash Flow Projection

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

ASSUMPTIONS		Notes
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 DD Reserve — Opening Balance (Oct 1, 2026)	$202,191	*Projected 9/30/26 balance = U$201,069.67 (6/30/26) + 3 months compounded interest @ 2.25% APY.*
TexSTAR — Opening Balance (Oct 1, 2026)	$314,828	*Projected 9/30/26 balance = U$312,040.49 (6/30/26) + 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 DD 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	
+ Interest Earned	-	-	-	-	-	-	-	-	-	-	-	-	*Beginning Balance x monthly effective Operating rate (currently 0%).*
+ 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	$13,286	*All revenue except CNB DD Interest and TexSTAR Interest, which accrue directly in those reserve accounts, not here.*
- 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)	*All FY27 expenses assumed paid from CNB operating account*
+/- Transfer w/ CNB DD	$20,000	-	-	-	-	-	-	$20,000	-	-	$20,000	-	*Positive = pull money IN from CNB DD. Negative = sweep money OUT to CNB DD. Enter either direction to test scenarios.*
+/- Transfer w/ TexSTAR	-	-	-	($50,000)	-	-	-	-	-	-	-	-	*Positive = pull money IN from TexSTAR. Negative = sweep money OUT to TexSTAR (e.g. after January tax receipts land).*
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 DD 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	$164,952	$165,258	$165,564	$145,872	
+ Interest Earned	$375	$339	$339	$340	$341	$341	$342	$343	$306	$307	$307	$271	*Beginning Balance x monthly effective CNB DD rate. This is what feeds the 'CNB Interest' revenue line.*
-/+ Transfer w/ CNB Operating	($20,000)	-	-	-	-	-	-	($20,000)	-	-	($20,000)	-	*Mirrors the 'Transfer w/ CNB DD' row above, sign-flipped: money leaving Operating shows as a plus here.*
Ending Balance	**$182,567**	**$182,906**	**$183,246**	**$183,586**	**$183,926**	**$184,267**	**$184,609**	**$164,952**	**$165,258**	**$165,564**	**$145,872**	**$146,142**	

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	
+ Interest Earned	$935	$938	$940	$943	$1,094	$1,098	$1,101	$1,104	$1,107	$1,111	$1,114	$1,117	*Beginning Balance x monthly effective TexSTAR rate — recalculates automatically as the balance changes.*
-/+ Transfer w/ CNB Operating	-	-	-	$50,000	-	-	-	-	-	-	-	-	*Mirrors the 'Transfer w/ TexSTAR' row above, sign-flipped: money leaving Operating shows as a plus here.*
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

	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	
Total Cash (Operating + CNB DD + TexSTAR)	**$513,040**	**$511,313**	**$529,558**	**$592,548**	**$596,883**	**$588,525**	**$579,879**	**$571,837**	**$568,588**	**$562,000**	**$555,121**	**$550,891**	

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