

Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate but does not exceed the voter-approval tax rate, as prescribed by Tax Code §§26.06(b-2).

NOTICE OF PUBLIC HEARING ON TAX RATE

This notice only applies to a taxing unit other than a special taxing unit or municipality with a population of less than 30,000, regardless of whether it is a special taxing unit.

PROPOSED TAX RATE	\$ 0.433039 per \$100
NO-NEW-REVENUE TAX RATE	\$ 0.420840 per \$100
VOTER-APPROVAL TAX RATE	\$ 0.433039 per \$100

The no-new-revenue tax rate is the tax rate for the 2026 tax year that will raise the same amount of property tax revenue for MUENSTER CITY from the same properties in both the 2025 tax year and the 2026 tax year.

(preceding tax year) (current tax year) (name of taxing unit)

The voter-approval tax rate is the highest tax rate that MUENSTER CITY may adopt without holding an election to seek voter approval of the rate.

(name of taxing unit)

The proposed tax rate is greater than the no-new-revenue tax rate. This means that MUENSTER CITY is proposing to increase property taxes for the 2026 tax year.

(current tax year) (name of taxing unit)

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON 9/14/26 6:30 pm at CITY HALL, 400 N MAIN ST, MUENSTER, TX.

(date and time) (meeting place)

The proposed tax rate is not greater than the voter-approval tax rate. As a result, MUENSTER CITY is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the CITY COUNCIL of MUENSTER CITY at their offices or by attending the public hearing mentioned above.

(name of governing body) (name of taxing unit)

YOUR TAXES OWED UNDER ANY OF THE TAX RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

(List names of all members of the governing body below, showing how each voted on the proposal to consider the tax increase or, if one or more were absent, indicating absences.)

FOR the proposal: CLIFFORD SICKING, DAVID PHILLIPS, JOHN BARTUSH, JEFF MAAS

AGAINST the proposal: _____

PRESENT and not voting: TIM FELDERHOFF

ABSENT: PATRICK LUTKENHAUS

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by MUENSTER CITY last year
(name of taxing unit)
to the taxes proposed to be imposed on the average residence homestead by MUENSTER CITY this year.
(name of taxing unit)

	2025	2026	Change
Total tax rate (per \$100 of value)	2025 adopted tax rate	2026 proposed tax rate	(Increase/Decrease) of (nominal difference between tax rate for preceding year and proposed tax rate for current year) per \$100, or (percentage difference between tax rate for preceding year and proposed tax rate for current year)%
Average homestead taxable value	2025 average taxable value of residence homestead	2026 average taxable value of residence homestead	(Increase/Decrease) of (percentage difference between average taxable value of residence homestead for preceding year and current year)%
Tax on average homestead	2025 amount of taxes on average taxable value of residence homestead	2026 amount of taxes on average taxable value of residence homestead	(Increase/Decrease) of (nominal difference between amount of taxes imposed on the average taxable value of a residence homestead in the preceding year and the amount of taxes proposed on the average taxable value of a residence homestead in the current year), or (percentage difference between taxes imposed for preceding year and taxes proposed for current year)%
Total tax levy on all properties	2025 levy	(2026 proposed rate x current total value)/100	(Increase/Decrease) of (nominal difference between preceding year levy and proposed levy for current year), or (percentage difference between preceding year levy and proposed levy for current year)%

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
	(Count) (1,097)	(Count) (0)	(Count) (1,097)
REAL PROPERTY & MFT HOMES			
Land HS Value	29,449,606	0	29,449,606
Land NHS Value	44,509,079	0	44,509,079
Land Ag Market Value	5,726,309	0	5,726,309
Land Timber Market Value	0	0	0
Total Land Value	79,684,994	0	79,684,994
Improvement HS Value	158,982,667	0	158,982,667
Improvement NHS Value	74,341,970	0	74,341,970
Total Improvement	233,324,637	0	233,324,637
Market Value	313,009,631	0	313,009,631
BUSINESS PERSONAL PROPERTY	(215)	(2)	(217)
Market Value	48,465,064	0	48,465,064
OIL & GAS / MINERALS	(3)	(0)	(3)
Market Value	9,470	0	9,470
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (1,315)	(Total Count) (2)	(Total Count) (1,317)
TOTAL MARKET	361,484,165	0	361,484,165
Ag Productivity	27,218	0	27,218
Ag Loss (-)	5,699,091	0	5,699,091
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	355,785,074	0	355,785,074
	100.0%	0.0%	100.0%
HS CAP Limitation Value (-)	3,570,671	0	3,570,671
CB CAP Limitation Value (-)	1,717,301	0	1,717,301
NET APPRAISED VALUE	350,497,102	0	350,497,102
Total Exemption Amount	36,836,872	0	36,836,872
NET TAXABLE	313,660,230	0	313,660,230
TAX LIMIT/FREEZE ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (I&S)	313,660,230	0	313,660,230
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	313,660,230	0	313,660,230

APPROX TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)

\$1,345,916.05 = 313,660,230 * (0.429100 / 100)

2026 Appraisal Totals

MUENSTER CITY

COOKE CAD

TNMU

No-New-Revenue Tax Rate Assumption

As of Roll # 0

New Value

Total New Market Value: \$5,295,062

Total New Taxable Value: \$5,230,933

JETI**Chapter 313****TIF/TIRZ**

New Market Value: \$0

New Market Value: \$0

New Market Value: \$0

New Taxable Value: \$0

New Taxable Value: \$0

New Taxable Value: \$0

Exemption Loss**New Absolute Exemptions**

Exemption	Description	Count	Last Year Market Value
EX	Exempt	1	0
Absolute Exemption Value Loss:		1	0

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
BPPEX	BPPEX	97	4,967,262
BPPEX-TU	BPPEX-TU	1	69,302
LVE	Leased Vehicles (Special Exemption)	2	94,634
Partial Exemption Value Loss:		100	5,131,198
Total NEW Exemption Value			5,131,198

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		0	0
Total Exemption Value Loss:			5,131,198

New Special Use (Ag/Timber)

Count	2025 Market Value	2026 Special Use	Loss
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New Annexations/Deannexations

Count	Market Value	Taxable Value
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Average Homestead Value

Categor	Count of HS Res	Avg Market	Avg Exempt	Med Market	Med Exempt	Avg Taxable	Med Taxable
A Only	495	359,548	7,000	319,636	0	345,437	313,949
A & E	500	362,529	6,930	323,123	0	348,548	314,419

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
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2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

MUENSTER CITY

Taxing Unit Name

(940)759-2236

Phone (area code and number)

ATTN: ADAM DEWEBER PO BOX 208 MUENSTER TX 76252-0208

Taxing Unit's Address, City, State, ZIP Code

www.cityofmuenstertx.org

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.¹ Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ²	\$ 307,488,574
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ³	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 307,488,574
4.	Prior year total adopted tax rate.	\$ 0.429100 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 0 B. Prior year values resulting from final court decisions: - \$ 0 C. Prior year value loss. Subtract B from A. ⁴	\$ 0

¹ Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)² Tex. Tax Code §26.012(14)³ Tex. Tax Code §26.012(14)⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁵	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 307,488,574
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year. Enter the prior year value of property in deannexed territory. ⁶	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 0 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 5,131,198 C. Value loss. Add A and B. ⁷	\$ 5,131,198
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 0 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁸	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 5,131,198
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁹ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 302,357,376
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,297,415
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ¹⁰	\$ 579.620000
17.	Adjusted prior year levy with refunds. Add Lines 15 and 16. ¹¹	\$ 1,297,995

⁵ Tex. Tax Code §26.012(13)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.012(15)⁹ Tex. Tax Code §26.03(c)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹² A. Certified values: \$ 313,660,230 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.¹³ Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.¹⁴ Enter the total from Form 50-110. - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 313,660,230
19.	Total value of properties under protest or not included on certified appraisal roll. ¹⁵ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.¹⁶ \$ 0 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.¹⁷ + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 0
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁸	\$ 0
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁹ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ²⁰ If completing this line, the taxing unit must include supporting documentation in Section 9. ²¹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²²	\$ 313,660,230
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²³	\$ 0
24.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²⁴	\$ 5,230,933

¹² Tex. Tax Code §§26.012(6) and 26.04(c-2)¹³ Tex. Tax Code §26.03(c)¹⁴ Tex. Tax Code §26.03(e)¹⁵ Tex. Tax Code §26.01(c) and (d)¹⁶ Tex. Tax Code §26.01(c)¹⁷ Tex. Tax Code §26.01(d)¹⁸ Tex. Tax Code §26.012(6)(B)¹⁹ Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)²⁰ Tex. Tax Code §26.012(1-a)²¹ Tex. Tax Code §26.04(d-3)²² Tex. Tax Code §26.012(6)²³ Tex. Tax Code §26.012(17)²⁴ Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 5,230,933
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 308,429,297
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²⁵	\$ 0.420840 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁶	\$ 0 /\$100

Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the tax rate. The type of taxing unit will determine the rate components that apply to a taxing unit's overall voter-approval tax rate.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.²⁷ This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.255700 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 307,488,574
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 786,248
32.	Adjusted prior year levy for calculating NNR M&O rate. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year. + \$ 522.160000 Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. - \$ 0 Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 522 - Add Line 31 to 32D.	\$ 786,770.00
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 308,429,297
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.255089 /\$100

²⁵ Tex. Tax Code §26.04(c)

²⁶ Tex. Tax Code §26.04(d)

²⁷ Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
35.	Rate adjustment for state criminal justice mandate.²⁸	
A.	Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0	
B.	Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0	
C.	Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100	
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$100
36.	Rate adjustment for indigent health care expenditures.²⁹	
A.	Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0	
B.	Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose. - \$ 0	
C.	Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100	
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$100
37.	Rate adjustment for county indigent defense compensation.³⁰	
A.	Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 0	
B.	Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose. \$ 0	
C.	Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100	
D.	Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100	
E.	Enter the lesser of C and D. If not applicable, enter 0.	\$ 0 /\$100
38.	Rate adjustment for county hospital expenditures.³¹	
A.	Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ 0	
B.	Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025. \$ 0	
C.	Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100	
D.	Multiply B by 0.08 and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100	
E.	Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0 /\$100

²⁸ Tex. Tax Code §26.044²⁹ Tex. Tax Code §26.0441³⁰ Tex. Tax Code §26.0442³¹ Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ <u>0</u> B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ <u>0.000000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. \$ <u>0</u> /\$100	
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ <u>0.255089</u> /\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ <u>0</u> B. Divide Line 41A by Line 33 and multiply by \$100 \$ <u>0.000000</u> /\$100 C. Add Line 41B to Line 40. \$ <u>0.255089</u> /\$100	
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ <u>0.264017</u> /\$100
D42.	Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. ³² If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 ³³ \$ <u>0.000000</u> /\$100 - or - B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. ³⁴ Complete Section 5 through Line 68 to complete D42(B). a. Enter the disaster relief cost. \$ <u>0</u> b. Disaster relief rate. Divide Line D42(B)(a) by Line 26 and multiply by 100 \$ <u>0.000000</u> /\$100 c. Add Line D42(B)(b) to Line 42. \$ <u>0.264017</u> /\$100 d. Enter the current year unused increment rate from Line 68 \$ <u>0</u> /\$100 e. Add Line D42(c) to Line D42(d). \$ <u>0.264017</u> /\$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). ³⁵ \$ <u>0.000000</u> /\$100 If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	

³² Tex. Tax Code §26.042³³ Tex. Tax Code §26.042(a-2)(1)³⁴ Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)³⁵ Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³⁶ Enter debt amount \$ 525,863.00 B. Subtract unencumbered fund amount used to reduce total debt – \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) – \$ 0 D. Subtract amount paid from other resources – \$ 0 E. Adjusted debt. Subtract B, C and D from A.	\$ 525,863.00
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁷	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 525,863.00
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁸ 99.19 % B. Enter the prior year actual collection rate..... 100.65 % C. Enter the 2024 actual collection rate. 99.19 % D. Enter the 2023 actual collection rate. 103.15 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁹	99.19 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 530,157.27
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 313,660,230
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.169022 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.433039 /\$100
D50.	Disaster Line 50 (D50): Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	\$ 0.000000 /\$100
51.	COUNTIES ONLY. Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	\$ 0 /\$100

³⁶ Tex. Tax Code §26.012(7)³⁷ Tex. Tax Code §526.012(10) and 26.04(b)³⁸ Tex. Tax Code §26.04(b)³⁹ Tex. Tax Code §26.04(h), (h-1) and (h-2)

SECTION 3: Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ⁴⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ⁴¹ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ⁴² - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ⁴³ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.000000 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ⁴⁴ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.000000 /\$100

SECTION 4: Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴⁶	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 313,660,230
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.433039 /\$100

⁴⁰ Tex. Tax Code §26.041(d)⁴¹ Tex. Tax Code §26.041(i)⁴² Tex. Tax Code §26.041(d)⁴³ Tex. Tax Code §26.04(c)⁴⁴ Tex. Tax Code §26.04(c)⁴⁵ Tex. Tax Code §26.045(d)⁴⁶ Tex. Tax Code §26.045(i)

SECTION 5: Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.⁴⁷ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁸

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴⁹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁵⁰ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁵¹

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁵²

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value	
	A. Voter-approval tax rate (Line 69).....	\$ 0.248295 /\$100
	B. Unused increment rate (Line 68).....	\$ 0.430403 /\$100
	C. Subtract B from A.....	\$ -0.182108 /\$100
	D. Adopted Tax Rate.....	\$ 0.429100 /\$100
	E. Subtract D from C.....	\$ -0.611208 /\$100
	F. 2025 Total Taxable Value (Line 61).....	\$ 307,758,429
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.00
65.	Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value	
	A. Voter-approval tax rate (Line 68).....	\$ 0.325200 /\$100
	B. Unused increment rate (Line 67).....	\$ 0.045800 /\$100
	C. Subtract B from A.....	\$ 0.279400 /\$100
	D. Adopted Tax Rate.....	\$ 0.291500 /\$100
	E. Subtract D from C.....	\$ -0.012100 /\$100
	F. 2024 Total Taxable Value (Line 60).....	\$ 282,780,679
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.00
66.	Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.262698 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.001067 /\$100
	C. Subtract B from A.....	\$ 0.261631 /\$100
	D. Adopted Tax Rate.....	\$ 0.262698 /\$100
	E. Subtract D from C.....	\$ -0.001067 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 251,381,373
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.00
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 0.000000
68.	2026 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.000000 /\$100
69.	Total 2026 voter-approval tax rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.433039 /\$100

⁴⁷ Tex. Tax Code §26.013(b)

⁴⁸ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴⁹ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

⁵⁰ Tex. Tax Code §26.0501(a) and (c)

⁵¹ Tex. Local Gov't Code §120.007(d)

⁵² Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁵³

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁵⁴

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.255089 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 313,660,230
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.159408 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.169022 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.583519 /\$100

SECTION 7: Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁵⁵

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2025 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0 /\$100
76.	Adjusted 2025 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵⁶ If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁷ Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	\$ 0 /\$100
77.	Increase in 2025 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2025 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 302,357,376
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 308,429,297
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁸	\$ 0.000000 /\$100
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.000000 /\$100

⁵³ Tex. Tax Code §26.012(8-a)

⁵⁴ Tex. Tax Code §26.063(a)(1)

⁵⁵ Tex. Tax Code §26.042(b)

⁵⁶ Tex. Tax Code §26.042(c)

⁵⁷ Tex. Tax Code §26.042(b)

⁵⁸ Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.420840 /\$100

As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 27**Voter-approval tax rate.** \$ 0.433039 /\$100

As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 50**De minimis rate.** \$ 0.583519 /\$100

If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and SignatureEnter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁹**print
here**

SHELLI SWEETEN

Printed Name of Taxing Unit Representative

**sign
here**

Taxing Unit Representative

07/30/26

Date

⁵⁹ Tex. Tax Code §26.04(c-2) and (d-2)

City of Muenster Budget Report

8/13/2026 9:21 AM

2026 - 2027 Fiscal Year Working Budget

100 - General Fund			
	2026 Current	2027 Working	% Change
Revenue Summary			
Business & Franchise	746,070.00	741,145.00	-0.66%
Fines & Forfeitures	11,410.00	30,940.00	171.17%
Investments	20,000.00	8,000.00	-60.00%
Miscellaneous	6,874,241.83	421,536.93	-93.87%
Not categorized	0.00	2,000.00	0.00%
Property Tax	784,199.00	830,000.00	5.84%
Rents	1,000.00	1,000.00	0.00%
Sales Tax	470,666.00	470,666.00	0.00%
Water/Sewer Revenue	2,000.00	2,500.00	25.00%
Revenue Totals	8,909,586.83	2,507,787.93	-71.85%
Expense Summary			
Capital	6,746,467.50	502,841.00	-92.55%
Contractual	426,000.00	436,100.00	2.37%
Miscellaneous	180,297.50	215,250.00	19.39%
Not categorized	20,000.00	10,000.00	-50.00%
Personnel	1,239,726.72	1,318,653.00	6.37%
Repair & Maintenance	263,137.28	268,000.00	1.85%
Supplies	120,000.00	142,000.00	18.33%
Transfers	0.00	0.00	0.00%
Utilities	89,000.00	86,400.00	-2.92%
Expense Totals	9,084,629.00	2,979,244.00	-67.21%

City of Muenster Budget Report 2026 - 2027 Fiscal Year Working Budget

100 - General Fund				2026 Current	2027 Working	% Change	Notes
Business & Franchise							
100-4184	Franchise Tax		140,000.00		120,000.00	-16.67%	
100-4185	Liquor/Food Permits		5,000.00		5,000.00	0.00%	
100-4186	Hotel Tax		5,500.00		5,500.00	0.00%	
100-4211	Building Permits		20,000.00		30,000.00	33.33%	
100-4422	Fire Contract		20,570.00		20,645.00	0.36%	Funds will continue to go to the City.
100-4440	Solid Waste Fees Inco		535,000.00		540,000.00	0.93%	
100-4442	Fuel Surcharge		20,000.00		20,000.00	0.00%	
Business & Franchise Totals				746,070.00	741,145.00	-0.66%	
Fines & Forfeitures							
100-4500	Fines		7,500.00		20,000.00	62.50%	
100-4510	Mun Court Svc Fee Ret		3,000.00		10,000.00	70.00%	
100-4511	Municipal Court Buildin		500.00		500.00	0.00%	
100-4512	Municipal Technology F		400.00		400.00	0.00%	
100-4513	Municipal Jury Funds		10.00		40.00	75.00%	
100-4514	Local Truancy Preventi		0.00		0.00	0.00%	
100-4515	Time Payment Reimbur		0.00		0.00	0.00%	
100-4516	Omnibase Reimburse		0.00		0.00	0.00%	
Fines & Forfeitures Totals				11,410.00	30,940.00	63.12%	
Investments							
100-4600	Interest Income - CDs		20,000.00		5,000.00	-300.00%	
100-4602	TexPool Interest Incom		0.00		3,000.00	100.00%	
Investments Totals				20,000.00	8,000.00	-150.00%	

City of Muenster Budget Report 2026 - 2027 Fiscal Year Working Budget

100 - General Fund	2026 Current	2027 Working	% Change	Notes
Miscellaneous				
100-4183 Admin income from W/	240,000.00	240,000.00	0.00%	Same as last year, % of admin budget and water sales
100-4187 Admin Income from M	85,000.00	85,000.00	0.00%	Same as last year with changes to the MOU
100-4300 Development Funds	0.00	0.00	0.00%	
100-4471 Event Security	15,000.00	15,000.00	0.00%	
100-4472 Swimming Pool Revenue	25,000.00	0.00	-100.00%	
100-4502 Copies/Notary/Fax Fee	400.00	400.00	0.00%	
100-4517 SRO Assistance	66,136.93	66,136.93	0.00%	
100-4601 Proceeds from sale of a	0.00	0.00	0.00%	
100-4690 Miscellaneous Income	30,000.00	15,000.00	-100.00%	Could possibly be 15-30k from private donations to PD and FD
100-4691 Grant Money	412,704.90	0.00	-100.00%	Generator grant could pay up to \$412,704.90 in this budget year.
100-4692 Bond Money	6,000,000.00	0.00	-100.00%	
100-4900 Transfer In	0.00	0.00	0.00%	
Miscellaneous Totals	6,874,241.83	421,536.93	-1530.76%	
Not categorized				
100-4509 Cons. Court Security &	0.00	2,000.00	100.00%	
Not categorized Totals	0.00	2,000.00	100.00%	
Property Tax				
100-4100 Ad Valorem Taxes	0.00	0.00	0.00%	
100-4101 Ad Valorem Taxes: Tax	771,199.00	820,000.00	5.95%	M&O rate of \$0.264017 with 99% collection
100-4102 Ad Valorem Taxes: Tax	10,000.00	6,000.00	-66.67%	
100-4103 Tax Penalties & Interes	3,000.00	4,000.00	25.00%	

City of Muenster Budget Report 2026 - 2027 Fiscal Year Working Budget

100 - General Fund		2026 Current	2027 Working	% Change	Notes
100-4104 Tax Certificates		0.00	0.00	0.00%	
Property Tax Totals		784,199.00	830,000.00	5.52%	
Rents					
100-4480 Park Rental		1,000.00	1,000.00	0.00%	
Rents Totals		1,000.00	1,000.00	0.00%	
Sales Tax					
100-4170 Net Sales Tax/4B Reve		466,666.00	466,666.00	0.00%	
100-4182 Mixed Beverage Sales T		4,000.00	4,000.00	0.00%	
100-4445 Sanitation Sales Tax		0.00	0.00	0.00%	
Sales Tax Totals		470,666.00	470,666.00	0.00%	
Water/Sewer Revenue					
100-4850 Late Fees - Garbage		2,000.00	2,500.00	20.00%	
Water/Sewer Revenue Totals		2,000.00	2,500.00	20.00%	
Revenue Totals		8,909,586.83	2,507,787.93	-255.28%	

City of Muenster

Budget Report

2026 - 2027 Fiscal Year Working Budget

100 - General Fund Administration	2026 Current	2027 Working	% Change	Notes
100-16-5110 Salaries	270,000.00	282,000.00	4.26%	
100-16-5113 Medicare	3,348.00	4,000.00	16.30%	
100-16-5115 Mayor/Council Salar	1,500.00	1,500.00	0.00%	
100-16-5116 Social Security - E	17,000.00	18,000.00	5.56%	
100-16-5200 Payroll Expenses	0.00	0.00	0.00%	
100-16-5201 Employer Expenses	0.00	0.00	0.00%	
100-16-5215 Retirement	12,000.00	13,100.00	8.40%	
100-16-5220 Unemployment	250.00	250.00	0.00%	
100-16-5330 Supplies, Printing,	50,000.00	80,000.00	37.50%	
100-16-5331 Bank Fees	250.00	250.00	0.00%	
100-16-5334 Vehicle Operations	2,000.00	2,000.00	0.00%	
100-16-5337 Elections	2,000.00	5,000.00	60.00%	
100-16-5339 Miscellaneous Expe	5,000.00	1,000.00	-400.00%	
100-16-5343 Development Funds	0.00	2,500.00	100.00%	
100-16-5346 Credit Card Fees	0.00	22,000.00	100.00%	
100-16-5409 Ordinance Codificati	2,500.00	2,500.00	0.00%	
100-16-5410 Attorney/ Legal Fee	5,000.00	2,500.00	-100.00%	
100-16-5411 Permits & Inspectio	20,000.00	10,000.00	-100.00%	
100-16-5412 CCAD	22,000.00	28,000.00	21.43%	
100-16-5414 Training & Conferen	5,000.00	5,000.00	0.00%	
100-16-5422 Audit	20,000.00	20,000.00	0.00%	
100-16-5423 Dues	3,000.00	2,000.00	-50.00%	
100-16-5439 MWD - Utilities	0.00	0.00	0.00%	
100-16-5440 Utilities	10,000.00	10,000.00	0.00%	
100-16-5446 Building Maintenance	4,000.00	4,000.00	0.00%	
100-16-5474 Insurance	0.00	0.00	0.00%	

City of Muenster
Budget Report
2026 - 2027 Fiscal Year Working Budget

100 - General Fund Administration	2026 Current	2027 Working	% Change	Notes
100-16-5475 Insurance -Employee	35,000.00	35,000.00	0.00%	
100-16-5476 Insurance - Risk	10,000.00	10,000.00	0.00%	
100-16-5481 Returned Checks-N	0.00	0.00	0.00%	
100-16-5557 Capital Outlay	458,561.00	0.00	-100.00%	
Administration Totals	958,409.00	560,600.00	-70.96%	

City of Muenster Budget Report 2026 - 2027 Fiscal Year Working Budget

100 - General Fund Police Dept.	2026 Current	2027 Working	% Change	Notes
100-26-5110 Salaries	385,008.00	430,000.00	10.46%	
100-26-5111 Comp Time	0.00	0.00	0.00%	
100-26-5112 Vacation Pay	0.00	0.00	0.00%	
100-26-5113 Medicare	10,590.00	6,500.00	-62.92%	
100-26-5116 Social Security - E	24,000.00	27,000.00	11.11%	
100-26-5200 Payroll Expenses	0.00	0.00	0.00%	
100-26-5201 Employer Expenses	0.00	0.00	0.00%	
100-26-5215 Retirement	28,401.00	20,000.00	-42.01%	
100-26-5220 Unemployment	500.00	500.00	0.00%	
100-26-5334 Vehicle Operations	21,137.28	30,000.00	29.54%	
100-26-5338 Uniforms	7,500.00	2,500.00	-200.00%	
100-26-5412 Court Software Sup	22,000.00	25,000.00	12.00%	
100-26-5413 Municipal Court Rep	15,000.00	25,000.00	40.00%	
100-26-5414 Training & Conferen	9,000.00	5,000.00	-80.00%	
100-26-5415 Crime Lab Fees	15,000.00	15,000.00	0.00%	
100-26-5416 Court Expense	6,000.00	6,000.00	0.00%	
100-26-5440 Utilities	12,000.00	12,000.00	0.00%	
100-26-5445 Supplies & Mainten	10,000.00	10,000.00	0.00%	
100-26-5475 Insurance -Employee	60,078.00	77,000.00	21.98%	
100-26-5476 Insurance - Risk	16,103.00	16,103.00	0.00%	
100-26-5478 Event Security	15,000.00	15,000.00	0.00%	
100-26-5481 Reserve Officers	1,000.00	1,000.00	0.00%	
100-26-5482 Technology Fund	5,000.00	1,000.00	-400.00%	
100-26-5557 Capital Outlay	1,862.72	0.00	-100.00%	
Police Dept. Totals	665,180.00	724,603.00	8.20%	

City of Muenster Budget Report 2026 - 2027 Fiscal Year Working Budget

100 - General Fund Fire Dept.	2026 Current	2027 Working	% Change	Notes
100-36-5110 Salaries	12,952.50	0.00	-100.00%	
100-36-5113 Medicare	0.00	0.00	0.00%	
100-36-5116 Social Security - E	0.00	0.00	0.00%	
100-36-5201 Employer Expenses	0.00	0.00	0.00%	
100-36-5215 Retirement	0.00	0.00	0.00%	
100-36-5220 Unemployment	0.00	0.00	0.00%	
100-36-5334 Vehicle Operations	15,000.00	15,000.00	0.00%	
100-36-5339 Miscellaneous Expe	2,000.00	2,000.00	0.00%	
100-36-5414 Training & Conferen	5,000.00	5,000.00	0.00%	
100-36-5440 Utilities	12,500.00	12,500.00	0.00%	
100-36-5445 Supplies & Mainten	10,000.00	22,000.00	54.55%	The 20,645.00 from Cooke County will continue to come to the City.
100-36-5475 Insurance -Employee	0.00	0.00	0.00%	
100-36-5476 Insurance - Risk	15,000.00	15,000.00	0.00%	
100-36-5477 Drill Money	2,047.50	3,000.00	31.75%	
100-36-5479 Fire Prevention Sup	0.00	0.00	0.00%	
100-36-5485 Pension	0.00	0.00	0.00%	
100-36-5557 Capital Outlay	0.00	500,341.00	100.00%	
Fire Dept. Totals	74,500.00	574,841.00	87.04%	

City of Muenster
Budget Report
2026 - 2027 Fiscal Year Working Budget

100 - General Fund Street Dept.	2026 Current	2027 Working	% Change	Notes
100-46-5110 Salaries	98,905.00	105,000.00	5.80%	
100-46-5112 Vacation Pay	0.00	0.00	0.00%	
100-46-5113 Medicare	1,400.00	1,600.00	12.50%	
100-46-5116 Social Security - E	6,000.00	6,600.00	9.09%	
100-46-5117 Payroll	0.00	0.00	0.00%	
100-46-5201 Employer Expenses	0.00	0.00	0.00%	
100-46-5215 Retirement	4,200.00	4,600.00	8.70%	
100-46-5220 Unemployment	50.00	50.00	0.00%	
100-46-5334 Vehicle Operations	10,000.00	6,000.00	-66.67%	
100-46-5338 Uniforms	150.00	100.00	-50.00%	
100-46-5339 Miscellaneous Expe	1,500.00	500.00	-200.00%	
100-46-5342 Engineering	0.00	50,000.00	100.00%	
100-46-5440 Utilities	30,000.00	25,000.00	-20.00%	
100-46-5450 Street Repairs & Ma	200,000.00	200,000.00	0.00%	
100-46-5475 Insurance -Employee	10,000.00	12,500.00	20.00%	
100-46-5476 Insurance - Risk	10,000.00	10,000.00	0.00%	
100-46-5557 Capital Outlay	6,250,000.00	0.00	-100.00%	
Street Dept. Totals	6,622,205.00	421,950.00	-1469.43%	

City of Muenster
Budget Report
2026 - 2027 Fiscal Year Working Budget

100 - General Fund Sanitation Dept.	2026 Current	2027 Working	% Change	Notes
100-56-5110 Salaries	0.00	0.00	0.00%	
100-56-5113 Medicare	0.00	0.00	0.00%	
100-56-5116 Social Security - E	0.00	0.00	0.00%	
100-56-5215 Retirement	0.00	0.00	0.00%	
100-56-5220 Unemployment	0.00	0.00	0.00%	
100-56-5419 Food Inspections	5,000.00	5,000.00	0.00%	
100-56-5420 Solid Waste Contrac	375,000.00	390,000.00	3.85%	
100-56-5421 Sales Tax	55,000.00	55,000.00	0.00%	
100-56-5422 Recycle Dumpster	6,000.00	6,000.00	0.00%	
100-56-5475 Insurance -Employee	0.00	0.00	0.00%	
100-56-5486 Animal Control	1,000.00	1,000.00	0.00%	
Sanitation Dept. Totals	442,000.00	457,000.00	3.28%	

City of Muenster
Budget Report
2026 - 2027 Fiscal Year Working Budget

100 - General Fund Library	2026 Current	2027 Working	% Change	Notes
100-66-5440 Utilities	0.00	2,400.00	100.00%	
100-66-5446 Building Maintenan	1,000.00	1,000.00	0.00%	
100-66-5487 Contract- Library	20,000.00	17,600.00	-13.64%	Deducting utilities from contract
Library Totals	21,000.00	21,000.00	0.00%	

City of Muenster Budget Report 2026 - 2027 Fiscal Year Working Budget

100 - General Fund Park Dept.	2026 Current	2027 Working	% Change	Notes
100-76-5110 Salaries	104,191.22	110,000.00	5.28%	
100-76-5112 Vacation Pay	0.00	0.00	0.00%	
100-76-5113 Medicare	2,000.00	2,000.00	0.00%	
100-76-5114 Hourly	0.00	0.00	0.00%	
100-76-5116 Social Security - E	8,000.00	7,000.00	-14.29%	
100-76-5201 Employer Expenses	500.00	0.00	-100.00%	
100-76-5211 Retirement	0.00	0.00	0.00%	
100-76-5215 Retirement	5,100.00	5,000.00	-2.00%	
100-76-5220 Unemployment	500.00	500.00	0.00%	
100-76-5334 Vehicle Operations	5,000.00	5,000.00	0.00%	
100-76-5338 Uniforms	500.00	250.00	-100.00%	
100-76-5339 Miscellaneous Expe	0.00	0.00	0.00%	
100-76-5440 Utilities	20,000.00	20,000.00	0.00%	
100-76-5445 Supplies & Mainten	20,000.00	20,000.00	0.00%	
100-76-5446 Building Maintenanc	0.00	0.00	0.00%	
100-76-5475 Insurance -Employee	20,000.00	15,000.00	-33.33%	
100-76-5476 Insurance - Risk	10,000.00	10,000.00	0.00%	
100-76-5483 Payroll Expense	0.00	0.00	0.00%	
100-76-5488 Museum Utilities	4,000.00	4,000.00	0.00%	
100-76-5557 Capital Outlay	36,043.78	0.00	-100.00%	
Park Dept. Totals	235,835.00	198,750.00	-18.66%	

City of Muenster Budget Report 2026 - 2027 Fiscal Year Working Budget

100 - General Fund Swimming Pool Dept.	2026 Current	2027 Working	% Change	Notes
100-86-5110 Salaries	25,000.00	0.00	-100.00%	
100-86-5113 Medicare	0.00	0.00	0.00%	
100-86-5116 Social Security - E	0.00	0.00	0.00%	
100-86-5201 Employer Expenses	0.00	0.00	0.00%	
100-86-5215 Retirement	0.00	0.00	0.00%	
100-86-5220 Unemployment	0.00	0.00	0.00%	
100-86-5440 Utilities	500.00	500.00	0.00%	
100-86-5441 Supplies, Maintenan	30,000.00	10,000.00	-200.00%	Can change if community wants to keep pool open with a budget adjustment
100-86-5447 Maintenance & Equi	5,000.00	5,000.00	0.00%	
100-86-5475 Insurance -Employee	0.00	0.00	0.00%	
100-86-5476 Insurance - Risk	5,000.00	5,000.00	0.00%	
Swimming Pool Dept. Totals	65,500.00	20,500.00	-219.51%	

City of Muenster
Budget Report
2026 - 2027 Fiscal Year Working Budget

100 - General Fund Water	2026 Current	2027 Working	% Change	Notes
100-98-5110 Salaries	0.00	0.00	0.00%	
100-98-5112 Vacation Pay	0.00	0.00	0.00%	
100-98-5113 Medicare	0.00	0.00	0.00%	
100-98-5114 Hourly	0.00	0.00	0.00%	
100-98-5116 Social Security - E	0.00	0.00	0.00%	
100-98-5215 Retirement	0.00	0.00	0.00%	
100-98-5220 Unemployment	0.00	0.00	0.00%	
100-98-5475 Insurance -Employee	0.00	0.00	0.00%	
Water Totals	0.00	0.00	0.00%	

City of Muenster
Budget Report
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100 - General Fund Sewer	2026 Current	2027 Working	% Change	Notes
100-99-5110 Salaries	0.00	0.00	0.00%	
100-99-5113 Medicare	0.00	0.00	0.00%	
100-99-5116 Social Security - E	0.00	0.00	0.00%	
100-99-5215 Retirement	0.00	0.00	0.00%	
100-99-5220 Unemployment	0.00	0.00	0.00%	
100-99-5475 Insurance -Employee	0.00	0.00	0.00%	
100-99-5760 Transfer Out	0.00	0.00	0.00%	
Sewer Totals	0.00	0.00	0.00%	
Expense Totals	9,084,629.00	2,979,244.00	-204.93%	

City of Muenster
Budget Report

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2026 - 2027 Fiscal Year Working Budget

102 - I&S Bond			
	2026 Current	2027 Working	% Change
Revenue Summary			
Property Tax	528,625.00	525,863.00	-0.52%
Revenue Totals	528,625.00	525,863.00	-0.52%
Expense Summary			
Capital	528,625.00	525,863.00	-0.52%
Expense Totals	528,625.00	525,863.00	-0.52%

City of Muenster
Budget Report
2026 - 2027 Fiscal Year Working Budget

102 - I&S Bond	2026 Current	2027 Working	% Change	Notes
Property Tax				
102-4101 Ad Valorem Taxes: Tax	528,625.00	525,863.00	-0.53%	
102-4102 Ad Valorem Taxes: Tax	0.00	0.00	0.00%	
102-4103 Tax Penalties & Interes	0.00	0.00	0.00%	
102-4104 Tax Certificates	0.00	0.00	0.00%	
Property Tax Totals	528,625.00	525,863.00	-0.53%	
Revenue Totals	528,625.00	525,863.00	-0.53%	

City of Muenster
Budget Report
2026 - 2027 Fiscal Year Working Budget

	2026 Current	2027 Working	% Change	Notes
102-XX-5610 Bond Principal	215,000.00	225,000.00	4.44%	
102-XX-5620 Bond Interest	313,625.00	300,863.00	-4.24%	
	528,625.00	525,863.00	-0.53%	
Expense Totals	528,625.00	525,863.00	-0.53%	

City of Muenster Budget Report 2026 - 2027 Fiscal Year Working Budget

200 - MIDC	2026 Current	2027 Working	% Change
Revenue Summary			
Investments	7,000.00	0.00	-100.00%
Miscellaneous	0.00	0.00	0.00%
Sales Tax	233,333.00	233,333.00	0.00%
Revenue Totals	240,333.00	233,333.00	-2.91%
Expense Summary			
Capital	235,000.00	228,000.00	-2.98%
Contractual	5,000.00	5,000.00	0.00%
Miscellaneous	333.00	333.00	0.00%
Transfers	0.00	0.00	0.00%
Expense Totals	240,333.00	233,333.00	-2.91%

City of Muenster
Budget Report
2026 - 2027 Fiscal Year Working Budget

200 - MIDC	2026 Current	2027 Working	% Change	Notes
Investments				
200-4600 Interest Income - CDs	7,000.00	0.00	-100.00%	
200-4602 Interest Income	0.00	0.00	0.00%	
Investments Totals	7,000.00	0.00	-100.00%	
Miscellaneous				
200-4690 Miscellaneous Income	0.00	0.00	0.00%	
Miscellaneous Totals	0.00	0.00	0.00%	
Sales Tax				
200-4181 City Sales Tax	233,333.00	233,333.00	0.00% based on 700k sales tax	
Sales Tax Totals	233,333.00	233,333.00	0.00%	
Revenue Totals	240,333.00	233,333.00	-3.00%	

City of Muenster
Budget Report
2026 - 2027 Fiscal Year Working Budget

200 - MIDC Administration	2026 Current	2027 Working	% Change	Notes
200-16-5339 Miscellaneous Expe	333.00	333.00	0.00%	
200-16-5410 Attorney/ Legal Fee	5,000.00	5,000.00	0.00%	
200-16-5557 Capital Outlay	115,000.00	88,000.00	-30.68%	
200-16-5615 Note Principal	96,000.00	100,000.00	4.00%	
200-16-5625 Note Interest	24,000.00	40,000.00	40.00%	
200-16-5760 Transfer Out	0.00	0.00	0.00%	
Administration Totals	240,333.00	233,333.00	-3.00%	
Expense Totals	240,333.00	233,333.00	-3.00%	

City of Muenster Budget Report

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2026 - 2027 Fiscal Year Working Budget

300 - Water & Sewer				2026 Current	2027 Working	% Change
Revenue Summary						
Investments				15,000.00	5,500.00	-63.33%
Miscellaneous				0.00	5,000.00	0.00%
Rents				2,400.00	2,400.00	0.00%
Water/Sewer Revenue				1,015,000.00	1,058,000.00	4.24%
Revenue Totals				1,032,400.00	1,070,900.00	3.73%
Expense Summary						
Capital				0.00	0.00	0.00%
Miscellaneous				59,000.00	82,950.00	40.59%
Personnel				648,300.00	652,900.00	0.71%
Repair & Maintenance				92,500.00	93,500.00	1.08%
Supplies				102,500.00	80,500.00	-21.46%
Transfers				0.00	0.00	0.00%
Utilities				130,000.00	110,000.00	-15.38%
Expense Totals				1,032,300.00	1,019,850.00	-1.21%

City of Muenster Budget Report 2026 - 2027 Fiscal Year Working Budget

300 - Water & Sewer		2026 Current	2027 Working	% Change	Notes
Investments					
300-4600 Interest Income - CDs		12,000.00	2,500.00	-380.00%	
300-4602 TexPool Interest Incom		3,000.00	3,000.00	0.00%	
300-4603 Interest Income W&S		0.00	0.00	0.00%	
300-4695 Gain on sale of asset		0.00	0.00	0.00%	
Investments Totals		15,000.00	5,500.00	-172.73%	
Miscellaneous					
300-4690 Miscellaneous Income		0.00	5,000.00	100.00%	
300-4900 Transfer In		0.00	0.00	0.00%	
Miscellaneous Totals		0.00	5,000.00	100.00%	
Rents					
300-4860 Tower Lease		2,400.00	2,400.00	0.00%	
Rents Totals		2,400.00	2,400.00	0.00%	
Water/Sewer Revenue					
300-4810 Water/Sewer Sales Rev		1,000,000.00	1,040,000.00	3.85%	
300-4820 Water & Sewer Billing		0.00	0.00	0.00%	
300-4830 Bulk Water Sales		5,000.00	3,000.00	-66.67%	
300-4850 Late Fees - W&S		5,000.00	5,000.00	0.00%	
300-4890 W & S Permits/Connect		5,000.00	10,000.00	50.00%	
Water/Sewer Revenue Totals		1,015,000.00	1,058,000.00	4.06%	
Revenue Totals		1,032,400.00	1,070,900.00	3.60%	

City of Muenster Budget Report 2026 - 2027 Fiscal Year Working Budget

300 - Water & Sewer Water Dept.	2026 Current	2027 Working	% Change	Notes
300-10-5110 Salaries	140,000.00	145,000.00	3.45%	
300-10-5113 Medicare	2,100.00	2,200.00	4.55%	
300-10-5116 Social Security - E	8,000.00	9,000.00	11.11%	
300-10-5201 Employer Expenses	0.00	0.00	0.00%	
300-10-5215 Retirement	6,000.00	6,500.00	7.69%	
300-10-5220 Unemployment	100.00	100.00	0.00%	
300-10-5265 Administrative Expe	0.00	0.00	0.00%	
300-10-5332 Lab Testing	5,000.00	2,500.00	-100.00%	
300-10-5333 Billing Supplies, Pos	12,000.00	10,000.00	-20.00%	
300-10-5334 Vehicle Operations	6,500.00	7,500.00	13.33%	
300-10-5335 Office Supplies	500.00	500.00	0.00%	
300-10-5338 Uniforms	500.00	250.00	-100.00%	
300-10-5339 Miscellaneous Expe	500.00	250.00	-100.00%	
300-10-5340 Equipment Maint(w	10,000.00	10,000.00	0.00%	
300-10-5341 Permits/Dues	8,500.00	8,500.00	0.00%	
300-10-5345 Water and Sewer A	240,000.00	240,000.00	0.00%	
300-10-5348 Dig Tests	0.00	600.00	100.00%	
300-10-5414 Training & Conferen	5,000.00	5,000.00	0.00%	
300-10-5440 Utilities	75,000.00	65,000.00	-15.38%	
300-10-5442 Water Tower Maint	6,000.00	6,000.00	0.00%	
300-10-5443 Groundwater Tax	20,000.00	20,000.00	0.00%	
300-10-5445 Supplies & Mainten	30,000.00	30,000.00	0.00%	
300-10-5475 Insurance -Employee	20,000.00	25,000.00	20.00%	
300-10-5476 Insurance - Risk	10,000.00	15,000.00	33.33%	
300-10-5557 Capital Outlay	0.00	0.00	0.00%	
300-10-5996 Bad Debt Expense	0.00	0.00	0.00%	

City of Muenster
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300 - Water & Sewer Water Dept.	2026 Current	2027 Working	% Change	Notes
300-10-5997 Water Meter Replac	15,000.00	15,000.00	0.00%	
300-10-5998 New Water Lines	50,000.00	50,000.00	0.00%	
Water Dept. Totals	670,700.00	673,900.00	0.47%	

City of Muenster
Budget Report

2026 - 2027 Fiscal Year Working Budget

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300 - Water & Sewer Administration	2026 Current	2027 Working	% Change	Notes
300-16-5110 Salaries	0.00	0.00	0.00%	
300-16-5440 Utilities	0.00	0.00	0.00%	
Administration Totals	0.00	0.00	0.00%	

City of Muenster Budget Report 2026 - 2027 Fiscal Year Working Budget

300 - Water & Sewer Sewer Dept.	2026 Current	2027 Working	% Change	Notes
300-20-5110 Salaries	139,000.00	120,000.00	-15.83%	
300-20-5113 Medicare	2,000.00	2,000.00	0.00%	
300-20-5116 Social Security - E	8,000.00	8,000.00	0.00%	
300-20-5201 Employer Expenses	0.00	0.00	0.00%	
300-20-5215 Retirement	6,000.00	6,000.00	0.00%	
300-20-5220 Unemployment	100.00	100.00	0.00%	
300-20-5332 Lab Testing	20,000.00	25,000.00	20.00%	
300-20-5334 Vehicle Operations	5,000.00	5,000.00	0.00%	
300-20-5336 Sewer Line Replace	50,000.00	50,000.00	0.00%	
300-20-5338 Uniforms	500.00	250.00	-100.00%	
300-20-5347 Sludge Removal	0.00	23,000.00	100.00%	
300-20-5348 Dig Tests	0.00	600.00	100.00%	
300-20-5414 Training & Conferen	2,000.00	2,000.00	0.00%	
300-20-5440 Utilities	35,000.00	25,000.00	-40.00%	
300-20-5445 Supplies & Mainten	60,000.00	40,000.00	-50.00%	
300-20-5475 Insurance -Employee	20,000.00	25,000.00	20.00%	
300-20-5476 Insurance - Risk	14,000.00	14,000.00	0.00%	
300-20-5557 Capital Outlay	0.00	0.00	0.00%	
300-20-5760 Transfer Out	0.00	0.00	0.00%	
Sewer Dept. Totals	361,600.00	345,950.00	-4.52%	
Expense Totals	1,032,300.00	1,019,850.00	-1.22%	