

LIBERTY COUNTY MUNICIPAL MANAGEMENT DISTRICT #2 (LIBERTY C

FY 2027 (2026-2027) Adopted District Operating & Debt Budget -- Liberty County Municipal Management District #2

Official Fiscal Year 2027 Appropriation & Ad Valorem Tax Rate Schedule for Liberty County Municipal Management District #2

JURISDICTION CLASSIFICATION	POPULATION SERVED	ADOPTION / FILING DATE
SPECIAL_DISTRICT (MUD)	Texas Taxing Unit	2026-09-16

1. CERTIFIED FY 2027 APPROPRIATION & TAX RATE SCHEDULE

FY 2027 Total Adopted Appropriation	\$189,940 (\$0.19M)
General Fund (Maintenance & Operations / M&O)	\$0 (\$0.00M)
Debt Service Fund (Interest & Sinking / I&S)	\$0 (\$0.00M)
Capital Projects & Infrastructure Fund	\$0 (\$0.00M)
Enterprise & Utility Operations Fund	\$189,940 (\$0.19M)
Year-Over-Year Appropriation Change	+2.67% vs. Prior Fiscal Year
Adopted FY 2027 Property Tax Rate	\$0.31808 per \$100 taxable valuation

2. DEPARTMENTAL & FUNCTIONAL EXPENDITURE ALLOCATIONS (FY 2027)

DEPARTMENT / FUNCTIONAL CATEGORY	APPROPRIATION AMOUNT	SHARE OF TOTAL
Public Works, Roads & Infrastructure	\$155,750 (\$0.16M)	82.0%
General Administration & Executive Operations	\$34,056 (\$0.03M)	17.9%

3. MULTI-YEAR FISCAL & PROPERTY TAX RATE HISTORY

FISCAL YEAR RECORD	TOTAL APPROPRIATION	ADOPTED TAX RATE
FY 2027 (FY 2027 (2026-2027) Adopted District Opera)	\$0.19M	\$0.3181 / \$100
FY 2026 (FY 2026 Adopted Operating & Debt Service B)	\$0.18M	\$0.3200 / \$100
FY 2025 (FY 2025 (2024-2025) Adopted District Opera)	\$0.18M	\$0.3200 / \$100
FY 2024 (FY 2024 (2023-2024) Adopted District Opera)	\$0.17M	\$0.3242 / \$100
FY 2023 (FY 2023 (2022-2023) Adopted District Opera)	\$0.17M	\$0.3281 / \$100
FY 2022 (FY 2022 (2021-2022) Adopted District Opera)	\$0.16M	\$0.3320 / \$100
FY 2021 (FY 2021 (2020-2021) Adopted District Opera)	\$0.15M	\$0.3380 / \$100
FY 2020 (FY 2020 (2019-2020) Adopted District Opera)	\$0.15M	\$0.3444 / \$100
FY 2019 (FY 2019 (2018-2019) Adopted District Opera)	\$0.14M	\$0.3489 / \$100

FY 2018 (FY 2018 (2017-2018) Adopted District Opera)	\$0.14M	\$0.3548 / \$100
FY 2017 (FY 2017 (2016-2017) Adopted District Opera)	\$0.14M	\$0.3566 / \$100
FY 2016 (FY 2016 (2015-2016) Adopted District Opera)	\$0.13M	\$0.3587 / \$100
FY 2015 (FY 2015 (2014-2015) Adopted District Opera)	\$0.13M	\$0.3616 / \$100
FY 2014 (FY 2014 (2013-2014) Adopted District Opera)	\$0.12M	\$0.3616 / \$100
FY 2013 (FY 2013 (2012-2013) Adopted District Opera)	\$0.12M	\$0.3634 / \$100
FY 2012 (FY 2012 (2011-2012) Adopted District Opera)	\$0.12M	\$0.3659 / \$100
FY 2011 (FY 2011 (2010-2011) Adopted District Opera)	\$0.11M	\$0.3678 / \$100
FY 2010 (FY 2010 (2009-2010) Adopted District Opera)	\$0.11M	\$0.3659 / \$100
FY 2009 (FY 2009 (2008-2009) Adopted District Opera)	\$0.10M	\$0.3692 / \$100
FY 2008 (FY 2008 (2007-2008) Adopted District Opera)	\$0.10M	\$0.3674 / \$100
FY 2007 (FY 2007 (2006-2007) Adopted District Opera)	\$0.10M	\$0.3707 / \$100
FY 2006 (FY 2006 (2005-2006) Adopted District Opera)	\$0.09M	\$0.3733 / \$100
FY 2005 (FY 2005 (2004-2005) Adopted District Opera)	\$0.09M	\$0.3748 / \$100
FY 2004 (FY 2004 (2003-2004) Adopted District Opera)	\$0.09M	\$0.3740 / \$100
FY 2003 (FY 2003 (2002-2003) Adopted District Opera)	\$0.08M	\$0.3766 / \$100
FY 2002 (FY 2002 (2001-2002) Adopted District Opera)	\$0.08M	\$0.3781 / \$100
FY 2001 (FY 2001 (2000-2001) Adopted District Opera)	\$0.08M	\$0.3804 / \$100
FY 2000 (FY 2000 (1999-2000) Adopted District Opera)	\$0.08M	\$0.3831 / \$100

4. EXECUTIVE SUMMARY & STATUTORY FILING NOTES

FY 2027 Adopted Budget (\$189,940) and Adopted Property Tax Rate (\$0.318080 per \$100 valuation) for Liberty County Municipal Management District #2. Source: Liberty County 2026 Certified Tax Roll & Truth-in-Taxation Calculation.

Statutory Filing Certification: This official fiscal summary reflects the adopted FY 2027 budget and property tax rate for Liberty County Municipal Management District #2 (Liberty County, Texas), compiled pursuant to Texas Local Government Code Chapters 102 and 111, Texas Tax Code Chapter 26 (Truth-in-Taxation), and Texas Comptroller of Public Accounts Property Tax Assistance Division (PTAD) records.

OFFICIAL STATUTORY DATA SOURCE & UPSTREAM PORTAL REFERENCE

<https://comptroller.texas.gov/taxes/property-tax/rates/index.php>

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