



# CITY OF KAUFMAN BUDGET

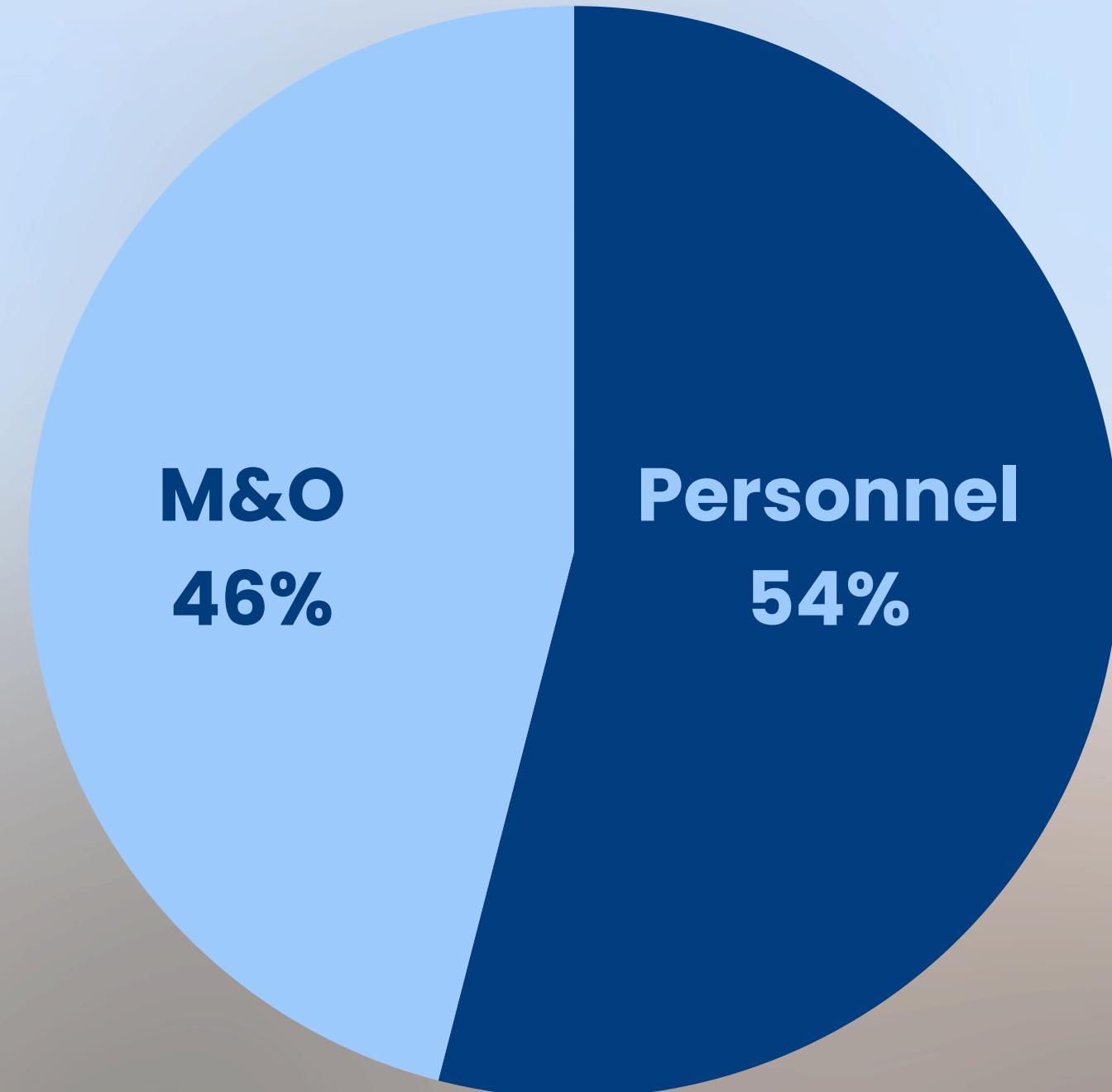
FY 2025-2026

# FY 2026 PROPOSED BUDGET

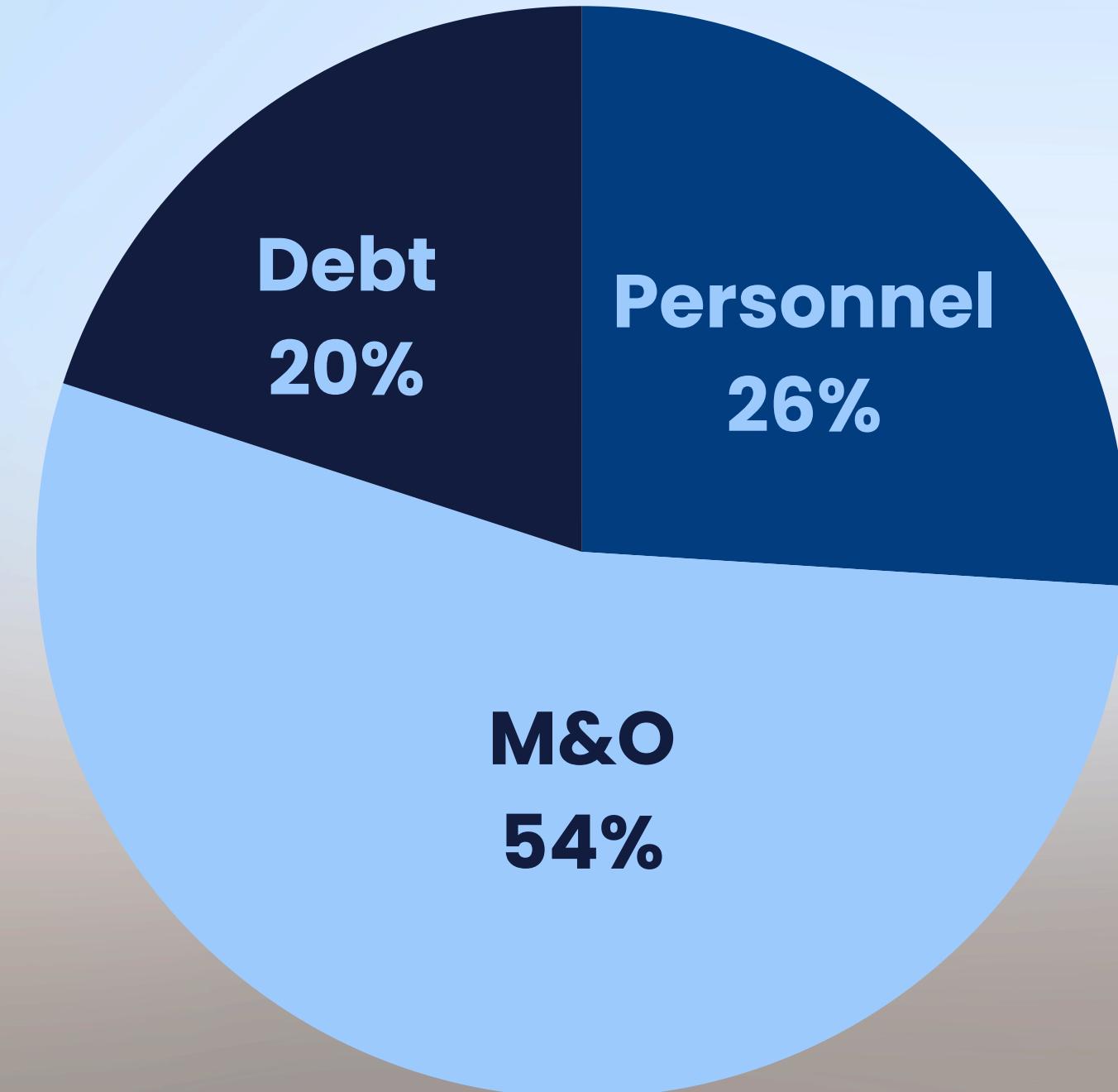
	Revenues	Expenditures	Surplus/(Deficit)
<b>General Fund</b>	<b>\$12,695,595</b>	<b>\$12,695,595</b>	<b>\$0</b>
<b>Utility Fund</b>	<b>\$7,304,120</b>	<b>\$7,304,120</b>	<b>\$0</b>
<b>Debt Service Fund</b>	<b>\$3,073,555</b>	<b>\$3,073,555</b>	<b>\$0</b>
<b>Tourism Fund (HOT)</b>	<b>\$58,000</b>	<b>\$58,000</b>	<b>\$0</b>
<b>Police Forfeiture Fund</b>	<b>\$13,500</b>	<b>\$2,800</b>	<b>\$10,700</b>
<b>TIF Fund</b>	<b>\$857,000</b>	<b>\$857,000</b>	<b>\$0</b>
<b>Court Security Fund</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$0</b>
<b>Court Technology Fund</b>	<b>\$3,040</b>	<b>\$0</b>	<b>\$3,040</b>
<b>Equipment Replacement Fund</b>	<b>\$20,450</b>	<b>\$134,550</b>	<b>(\$114,100)</b>
<b>Impact Fee Roadway Fund</b>	<b>\$875,400</b>	<b>\$181,600</b>	<b>\$693,800</b>
<b>Storm Drainage Fund</b>	<b>\$619,610</b>	<b>\$619,610</b>	<b>\$0</b>
<b>Water Impact Fee Fund</b>	<b>\$218,200</b>	<b>\$168,000</b>	<b>\$50,200</b>
<b>TOTAL</b>	<b>\$25,741,470</b>	<b>\$25,097,830</b>	<b>\$643,640</b>

# FUNDS AT A GLANCE

## GENERAL FUND



## UTILITIES FUND



# FY26 REVENUE UPDATES



**7.4%**  
**NTMWD**  
**Rate**  
**Increase**



**3%**  
**Republic**  
**Rate**  
**Increase**



**0%**  
**Drainage**  
**Fee**  
**Increase**



**1%**  
**Sales**  
**Tax**  
**Increase**

# FY26 BUDGET PRIORITIES

Public  
Infrastructure



Capital  
Equipment



Employee  
Retention



Conservative  
Tax Rate

# FY26 INFRASTRUCTURE PROJECT

Project/Initiative	Funding Source	Amount
<b>Crestview, Royal, &amp; Phillips</b>	<b>2023 COs</b>	<b>\$7,795,080</b>
<b>Houston Street Widening</b>	<b>Kaufman County</b>	<b>\$800,000</b>
<b>34 Water Line Extension</b>	<b>Water Impact Fees</b>	<b>\$75,000</b>
<b>Lift Station Generators &amp; Fencing</b>	<b>FEMA Grant</b>	<b>\$361,975</b>
<b>WWTP IGA Phase 2 &amp; 3</b>	<b>2025 COs</b>	<b>\$3,500,000</b>

# FY26 PROPOSED CAPITAL EQUIPMENT



## Fire Department

5 SCBA Cylinders  
\$5,600

2 Airpacks and  
Face Masks  
\$20,800



## Police Department/IT

Police Department  
Server  
\$20,000



## Streets

Trimble Unit and  
Equipment  
\$18,850



## Parks and Recreation

Kubota Tractor  
Package  
\$37,225

20' Trailer with Gate  
\$8,200



## Wastewater Collection

Lift Station Fencing  
\$75,000

**GENERAL FUND TOTAL \$110,675**

**UTILITY FUND  
TOTAL \$75,000**

# FY26 ENTERPRISE FLEET MANAGEMENT

Dept.	Replacement Vehicle	Quantity	Annual Cost including Maintenance by Quantity
Police	<b>2026 Ford Explorer Explorer Active 4dr 4x2</b>	2	<b>\$14,352</b>
Fire	<b>2026 Ford F-150 XL 4x4 SuperCrew Cab Styleside 5.5 ft. box 145 in. WB</b>	1	<b>\$9,504</b>
Streets & Parks	<b>2026 Ford F-250 XL 4x4 SD Crew Cab 6.75 ft. box 160 in. WB SRW</b>	2	<b>\$25,410</b>
<b>One Time Aftermarket Budget Costs</b>			<b>\$23,875</b>
<b>Total Operational Increase</b>			<b>\$49,266</b>
<b>Total Budget Increase</b>			<b>\$73,141</b>

# COMPREHENSIVE PLAN UPDATE



**\$60,000**  
**General  
Fund**



**\$299,000**  
**Grant  
Award**



**Zoning  
Ordinance Overhaul**



**2027  
Completion  
Date**

# FY26 EMPLOYEE BENEFITS UPDATE

## City Investment per Employee

**\$757 / MONTH**

City Pays - \$9,086 Annually per Employee

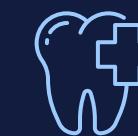
Total - \$832,920 Annually

Plus \$30,000 Annually for Brinson Benefits Coordination

## What Employees Receive



PPO or HSA Medical Coverage



Dental Plan Coverage



Vision Plan Coverage



\$20/Month HSA Contribution  
(on HSA plan)



Employee Assistance Program

# FY26 NEW EMPLOYEE POSITIONS



## Fire Marshal

Pay Grade: 17  
Starting Salary: \$70,176  
Salary + Benefits: \$98,988



## Procurement & Budget Analyst

Pay Grade: 15  
Starting Salary: \$64,995  
Salary + Benefits: \$88,611



## Police Officer

Pay Grade: 16  
Unfunded

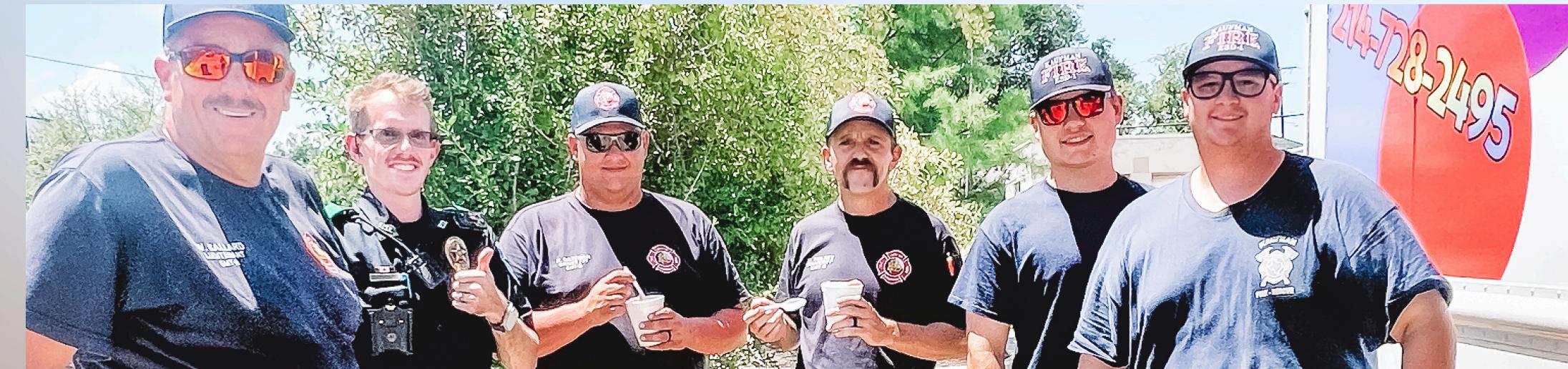


# FY26 EMPLOYEE COMPENSATION

ALL EMPLOYEES

1 Step at  
Mid-Year  
& 1 Step on  
Anniversary  
Date

Cost: \$148,979



# FY26 BUDGET SUMMARY



**\$12,695,595    \$7,304,120**

**General Fund**

Revenues &  
Expenses

**Utility Fund**

Revenues &  
Expenses



**\$619,610    \$25,097,830**

**Storm  
Drainage Fund**

Revenues &  
Expenses



**Total Budget**

Excluding Grant  
& Capital Funds

# FY26 KEDC BUDGET

**\$287,000**

**Debt Services**

**\$230,635**

**Staffing &  
Contracted Staff**

**\$137,365**

**General  
Operations**

**\$75,000**

**Matching Grants**

**Similar to the FY 2025 budget, this does slightly dip into KEDC fund balance reserves.**

**Given some funds are prospective based on demand, the entire budget may not be fully expended.**

**Anticipated Revenues: \$690,000**  
**Total Budget: \$730,000**

# FY26 KEDC MAJOR INITIATIVES



**New KEDC  
Website**



**Matching  
Property  
Improvement  
Grants**



**Staffing &  
Employee  
Retention**

# 5-YEAR HISTORICAL - CERTIFIED TAXABLE VALUES

**\$493,523,810**

**12.54%  
INCREASE**

**2020**

**\$531,072,081**

**7.61%  
INCREASE**

**2021**

**\$635,604,820**

**19.68%  
INCREASE**

**2022**

**\$762,924,963**

**20.03%  
INCREASE**

**2023**

**\$840,989,282**

**10.23%  
INCREASE**

**2024**

**\$900,615,610**

**7.09%  
INCREASE**

**2025**

# FY26 BUDGET FACTORS

AVERAGE HOUSEHOLD VALUES		
TAX YEAR	2024 (FY25)	2025 (FY26)
<b>Average Market Value</b>	<b>\$253,196.00</b>	<b>\$257,307.00</b>
<b>Increase/(Decrease) Over Prior Year</b>	<b>\$1,292.00</b>	<b>\$4,111.00</b>
<b>Average Taxable Value</b>	<b>\$207,084.00</b>	<b>\$222,093.00</b>
<b>Increase/(Decrease) Over Prior Year</b>	<b>\$21,709.00</b>	<b>\$15,009.00</b>
<b>Tax Rate</b>	<b>\$0.7595000</b>	<b>\$0.7590000</b>
<b>Average Tax Payment</b>	<b>\$1,572.80</b>	<b>\$1,685.69</b>
<b>Increase/(Decrease) Based on Average Taxable Value Increase</b>	<b>\$112.88</b>	
<b>Average Tax Rate Increase/(Decrease)</b>	<b>7.20%</b>	

# CALCULATED WORKSHEET TAX RATES



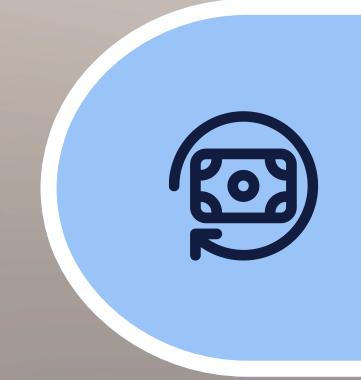
**Current Tax Rate**  
\$0.7595000



**No-New-Revenue Tax Rate**  
\$0.7858543



**Voter-Approval Tax Rate**  
\$1.0562310



**De Minimus Tax Rate**  
\$0.9071054

# PROPOSED TAX RATE

**\$0.7590000**

Fiscal Year	M & O	I & S	Total	Tax Rate Increase/Decrease
<b>FY 2022</b>	<b>0.4931724</b>	<b>0.3068036</b>	<b>0.7999760</b>	<b>(0.0217000)</b>
<b>FY 2023</b>	<b>0.4800018</b>	<b>0.2879742</b>	<b>0.7679760</b>	<b>(0.0320000)</b>
<b>FY 2024</b>	<b>0.4980153</b>	<b>0.2619847</b>	<b>0.7600000</b>	<b>(0.0079760)</b>
<b>FY 2025</b>	<b>0.5204742</b>	<b>0.2390258</b>	<b>0.7595000</b>	<b>(0.0005000)</b>
<b>FY 2026</b>	<b>0.5349345</b>	<b>0.2240655</b>	<b>0.7590000</b>	<b>(0.0005000)</b>

- **\$439,392 increase in property tax revenue in this budget vs. last year's budget**
- **7.02% percent tax levy increase**
- **\$185,557 in property tax revenue raised from new property added to the Tax Roll (\$24,447,586 taxable value)**

# PROPOSED TAX RATE

**\$0.759000**

**FY 2025**

Current Levy  
**\$6,387,313**

**FY 2026**

Proposed Levy  
**\$6,835,672**

**I&S**

**\$7,632**

**M&O**

**\$431,760**

**TOTAL \$439,392**

# WATER & SEWER RATES COMPARISON

	Residential			Senior Residents			Commercial			Tiered Billing
	Water	Sewer	Total Bill	Water	Sewer	Total Bill	Water	Sewer	Total Bill	
<b>Kaufman</b>	\$65.66	\$61.69	<b>\$127.35</b>	\$51.65	\$56.07	<b>\$107.72</b>	\$538.16	\$437.87	<b>\$976.03</b>	No
Terrell	\$61.44	\$66.09	<b>\$127.53</b>	\$61.44	\$66.09	<b>\$127.53</b>	\$818.36	\$554.18	<b>\$1,372.54</b>	Yes
Forney	\$42.52	\$87.07	<b>\$129.59</b>	\$33.79	\$87.07	<b>\$120.86</b>	\$440.17	\$562.72	<b>\$1,002.89</b>	Yes
Sunnyvale	\$48.49	\$84.00	<b>\$132.49</b>	\$38.49	\$84.00	<b>\$122.49</b>	\$668.16	\$613.44	<b>\$1,281.60</b>	Yes
Crandall	\$68.59	\$64.22	<b>\$132.81</b>	\$68.59	\$64.22	<b>\$132.81</b>	\$442.43	\$218.50	<b>\$660.93</b>	Yes

*\*Residential Rates are based on a 5,000 Gallon Average usage & Commercial Rates are based on a 50,000 Gallon average usage*

# PROPOSED WATER & SEWER RATES

	5K Gal. Average Usage		Total Bill	Increase	
	Water	Sewer			
<b>Residential</b>	\$70.91	\$66.60	\$137.51	<b>\$10.16</b>	<b>8%</b>
<b>Senior</b>	\$54.24	\$58.88	\$113.12	<b>\$5.40</b>	<b>5%</b>