

CITY OF KAUFMAN BUDGET

FY 2025-2026

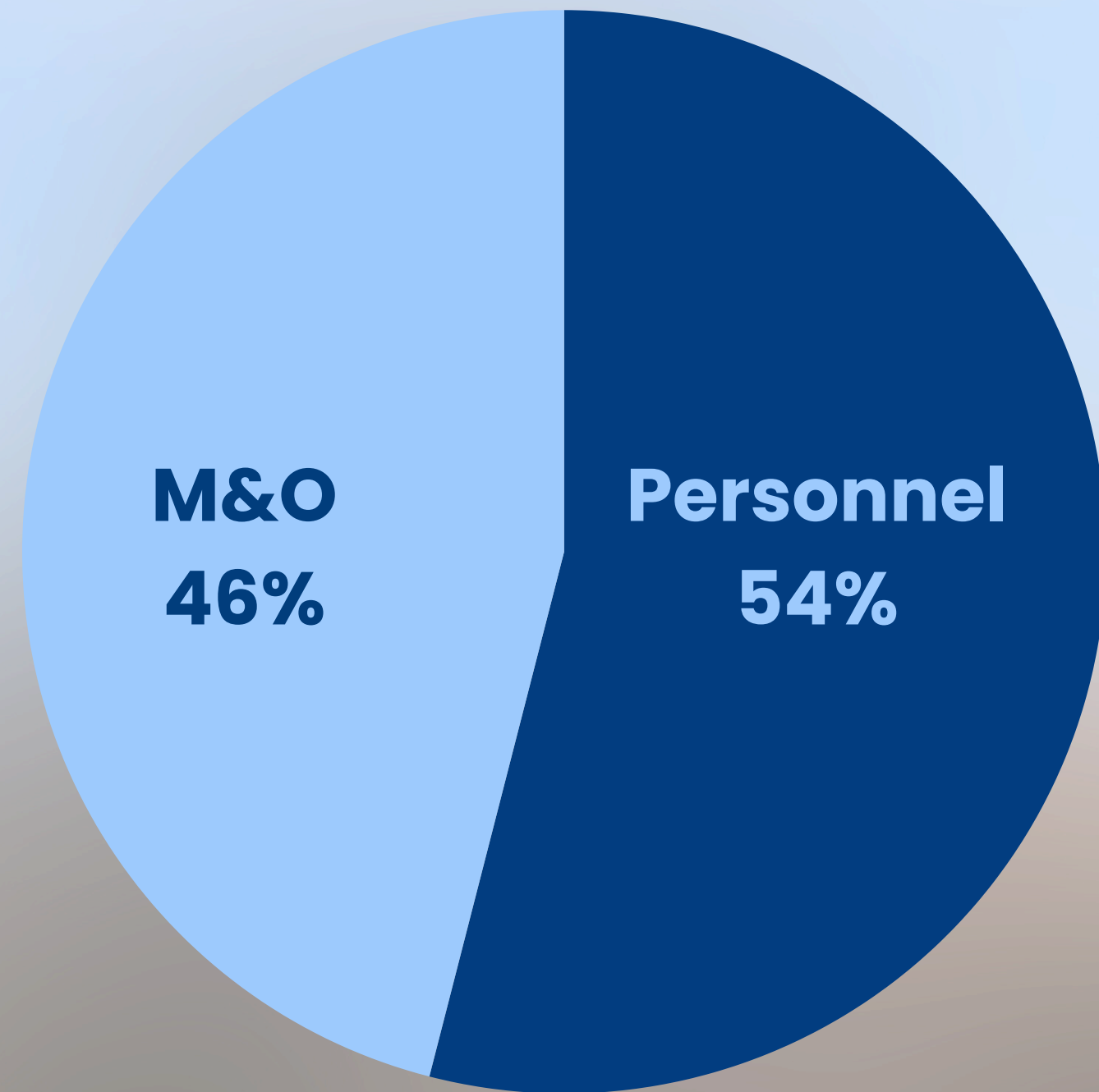


FY 2026 PROPOSED BUDGET

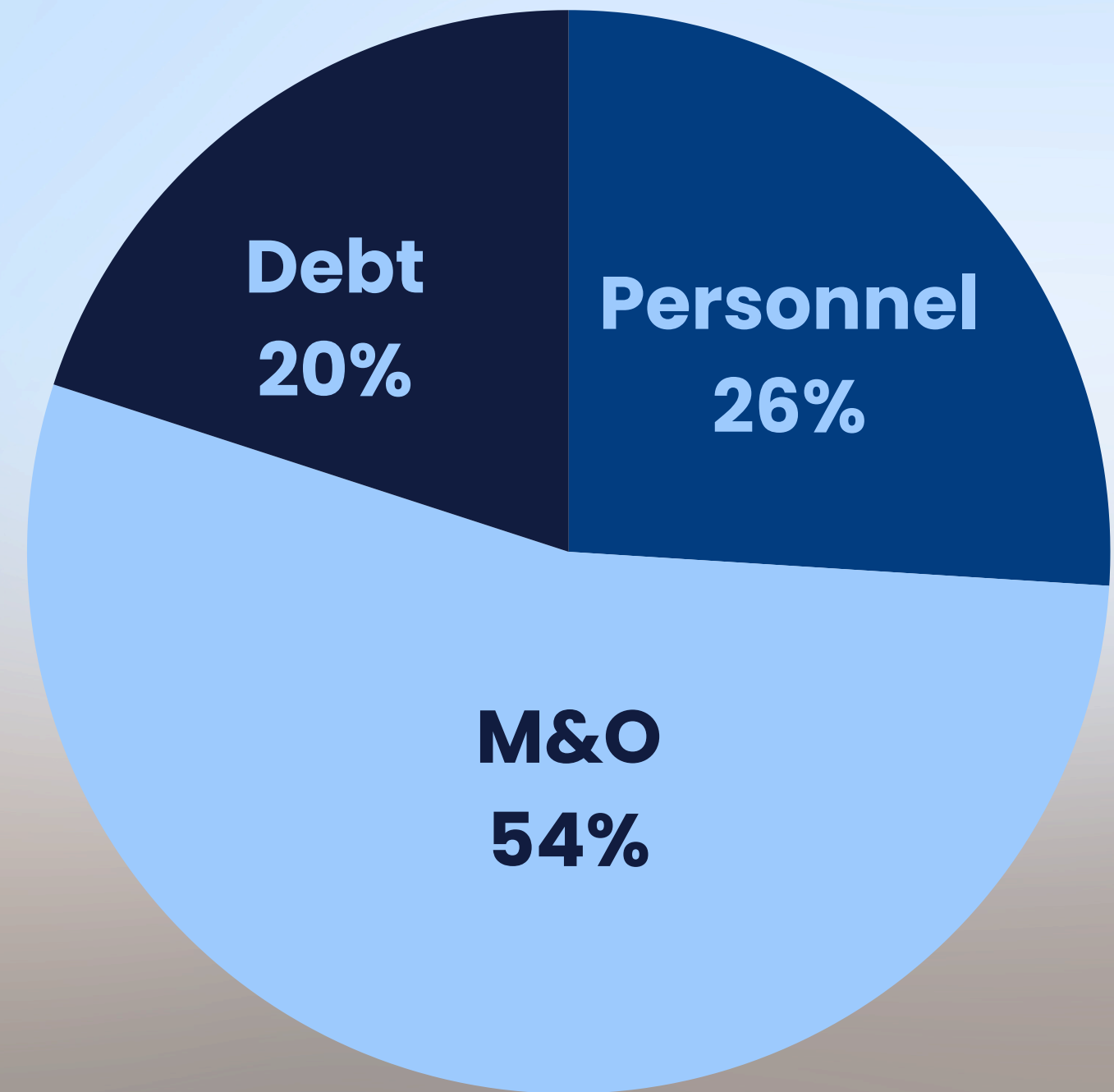
	Revenues	Expenditures	Surplus/(Deficit)
General Fund	\$12,695,595	\$12,695,595	\$0
Utility Fund	\$7,304,120	\$7,304,120	\$0
Debt Service Fund	\$3,073,555	\$3,073,555	\$0
Tourism Fund (HOT)	\$58,000	\$58,000	\$0
Police Forfeiture Fund	\$13,500	\$2,800	\$10,700
TIF Fund	\$857,000	\$857,000	\$0
Court Security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

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%

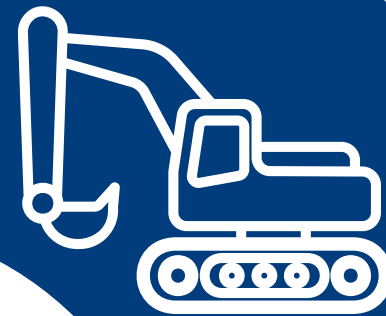
**Sales
Tax
Increase**

FY26 BUDGET PRIORITIES

**Public
Infrastructure**



**Capital
Equipment**



**Employee
Retention**



**Conservative
Tax Rate**



FY26 INFRASTRUCTURE PROJECT

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

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

COMPREHENSIVE PLAN UPDATE



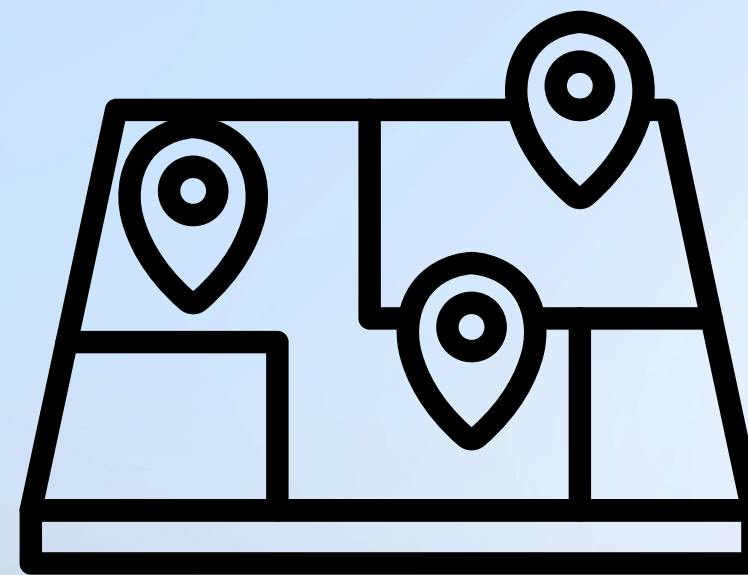
\$60,000

**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

General Fund

**Revenues &
Expenses**



\$7,304,120

Utility Fund

**Revenues &
Expenses**



\$619,610

**Storm
Drainage Fund**

**Revenues &
Expenses**



\$25,097,830

Total Budget

**Excluding Grant
& Capital Funds**

FY26 KEDC BUDGET

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

\$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.

FY26 KEDC MAJOR INITIATIVES



**New KEDC
Website**

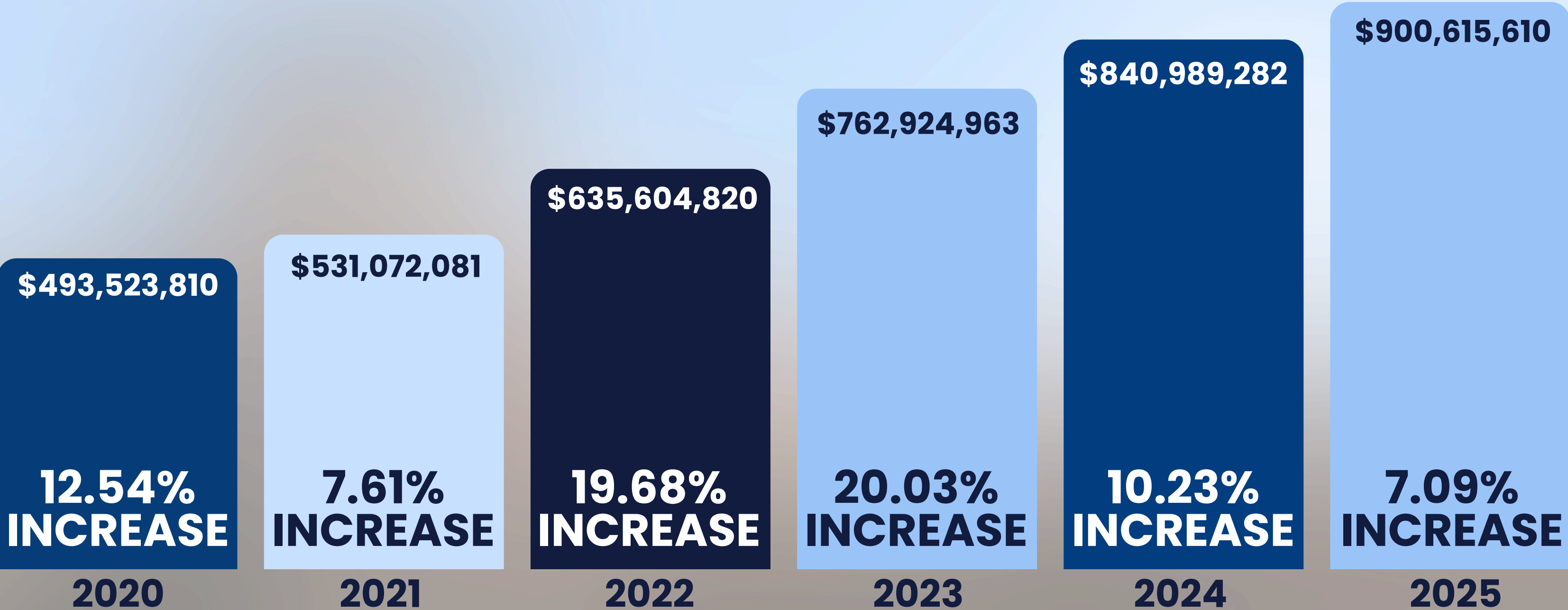


**Matching
Property
Improvement
Grants**



**Staffing &
Employee
Retention**

5-YEAR HISTORICAL - CERTIFIED TAXABLE VALUES



FY26 BUDGET FACTORS

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

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
FY 2022	0.4931724	0.3068036	0.7999760	(0.0217000)
FY 2023	0.4800018	0.2879742	0.7679760	(0.0320000)
FY 2024	0.4980153	0.2619847	0.7600000	(0.0079760)
FY 2025	0.5204742	0.2390258	0.7595000	(0.0005000)
FY 2026	0.5349345	0.2240655	0.7590000	(0.0005000)

- \$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

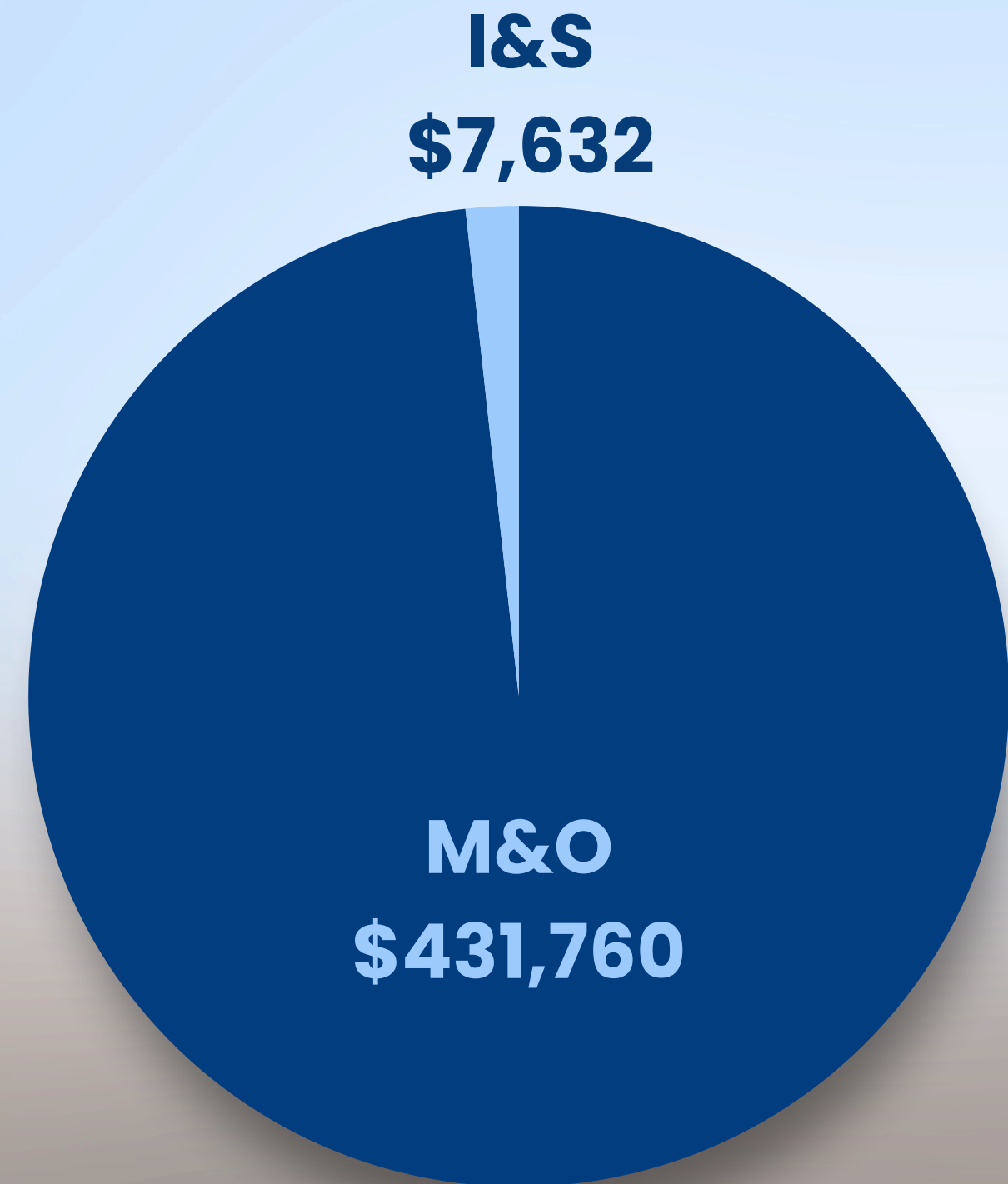
\$0.7590000

FY 2025

Current Levy
\$6,387,313

FY 2026

Proposed Levy
\$6,835,672



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	
Kaufman	\$65.66	\$61.69	\$127.35	\$51.65	\$56.07	\$107.72	\$538.16	\$437.87	\$976.03	No
Terrell	\$61.44	\$66.09	\$127.53	\$61.44	\$66.09	\$127.53	\$818.36	\$554.18	\$1,372.54	Yes
Forney	\$42.52	\$87.07	\$129.59	\$33.79	\$87.07	\$120.86	\$440.17	\$562.72	\$1,002.89	Yes
Sunnyvale	\$48.49	\$84.00	\$132.49	\$38.49	\$84.00	\$122.49	\$668.16	\$613.44	\$1,281.60	Yes
Crandall	\$68.59	\$64.22	\$132.81	\$68.59	\$64.22	\$132.81	\$442.43	\$218.50	\$660.93	Yes
*Residential Rates are based on a 5,000 Gallon Average usage & Commercial Rates are based on a 50,000 Gallon average usage										

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PROPOSED WATER & SEWER RATES

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