



BUDGET PROPOSAL

FISCAL YEAR 2026-2027

NOTICE: This proposed budget will raise more total property taxes than last year's budget by \$124,659.05 and of that amount, \$10,878.95 is tax revenue to be raised from new property added to the tax role this year. This budget will raise more revenue from property taxes than last year's budget by an amount of \$124,659.05, which is a 30% increase from last year's budget. The property tax revenue to be raised from new property added to the tax rolls this year is \$9,425.87.

PUBLIC HEARING ON PROPOSED BUDGET AND TAX RATE

AT 6PM ON TUESDAY, AUGUST 11TH, 2026

DURING THE REGULAR CITY COUNCIL MEETING HELD AT THE ISENHOUR/CLARK
MUNICIPAL BUILDING LOCATED AT
12288 HWY 190, KEMPNER, TEXAS 76539

Filed, this the 9th day of June 2026

Received by:

A handwritten signature in black ink, appearing to read "S Stevens", written over a horizontal line.

Shaleah Stevens

City Secretary, City of Kempner

ADMINISTRATIVE DEPARTMENT

Line Item Description	<i>Income</i>	
	FY 25/26	FY 26/27
Donations	\$ 650.00	\$ -
Sales & Use Tax	\$ 170,931.77	\$ 170,824.44
Ad Valorem Tax	\$ 329,930.15	\$ 429,020.59
Penalty & Interest	\$ 1,403.55	\$ 1,403.55
Franchise Fees	\$ 45,300.00	\$ 50,000.00
Interest Income	\$ 3,200.00	\$ 3,200.00
Building & Permit Fees	\$ 200.00	\$ 200.00
Event Income	\$ 2,200.00	\$ 2,200.00
Other	\$ 300.00	\$ 300.00
Total Income	\$ 554,115.47	\$ 657,148.58

Line Item Description	<i>EXPENSES</i>	
	FY 25/26	FY 26/27
Salaries	\$ 188,225.75	\$ 198,740.39
Advertising	\$ 500.00	\$ 500.00
Information & Technology	\$ 7,120.46	\$ 4,121.72
Bank Charges	\$ 1,320.00	\$ 1,320.00
Election Expenses	\$ 5,200.00	\$ 5,200.00
Freight Postage	\$ 294.00	\$ 294.00
Insurance	\$ 17,000.00	\$ 17,000.00
Professional Fees	\$ 13,600.00	\$ 15,125.00
Attorney Fees	\$ 2,500.00	\$ 3,600.00
Bookkeeping Fees	\$ 3,000.00	\$ 3,600.00
Auditor Fees	\$ 15,500.00	\$ 15,500.00
Misc Expense	\$ -	\$ -
Membership Fees	\$ 1,523.00	\$ 634.00
Office Supplies	\$ 2,000.00	\$ 2,000.00
Equipment	\$ 1,500.00	\$ 1,500.00
Uniform	\$ 500.00	\$ 500.00
Lease Maintenance Cont	\$ 1,613.00	\$ 1,613.00
Special Events	\$ 1,700.00	\$ 1,700.00
Repairs & Maintenance -	\$ 9,042.00	\$ 9,119.76
Professional		
Development	\$ 4,000.00	\$ 4,000.00
Travel (Mileage) Reimbu	\$ 500.00	\$ 500.00
Telecommunications	\$ 4,773.72	\$ 4,773.72
Utilities	\$ 5,040.00	\$ 5,040.00
Total Expenses	\$ 286,451.93	\$ 296,381.59

PUBLIC SAFETY*Income*

Line Item Description	FY 25/26	FY 26/27
Donations	\$ -	\$ -
LEOSA/ State Funds	\$ 750.00	\$ 750.00
Sale of Capital Assets	\$ 900.00	\$ -
Peace Officer Grants	\$ 72,258.53	\$ 75,208.74
Other Revenue	\$ 100,890.03	\$ -
Transfer from Savings	\$ -	\$ 7,500.00
Total Income	\$ 174,798.56	\$ 83,458.74

Expenses

Line Item Description	FY 25/26	FY 26/27
Salaries	\$ 275,358.10	\$ 335,250.54
Information & Technology	\$ 15,089.64	\$ 15,089.64
Freight & Postage	\$ 50.00	\$ 50.00
License & Certification		
Maintenance Expense	\$ 4,400.00	\$ 4,400.00
Training- State Funded	\$ 750.00	\$ 750.00
Misc Expense	\$ -	\$ -
Membership Fees	\$ 180.00	\$ 180.00
Evidence Management	\$ 841.00	\$ 841.00
Equipment	\$ 3,893.07	\$ -
Uniform	\$ 1,500.00	\$ 1,500.00
Vehicle Fuel	\$ 8,400.00	\$ 8,400.00
Vehicle Maintenance & Supply	\$ 2,998.00	\$ 2,998.00
Grant Expenditures	\$ -	\$ 7,500.00
National Night Out	\$ 100.00	\$ 100.00
Dispatching Fees	\$ 5,000.00	\$ 5,000.00
KVFD Contribution	\$ 2,500.00	\$ 2,500.00
Note Payable Principal	\$ 132,673.84	\$ 29,448.80
Note Payable Interest	\$ 6,314.94	\$ 7,604.92
Total Expenditures	\$ 460,048.59	\$ 421,612.90

MUNICIPAL COURT

Income

Line Item Description	FY 25/26	FY 26/27
Court Refunds	\$ -	\$ -
Court Fines and Fees	\$ 55,000.00	\$ 60,000.00
Misc Revenue	\$ -	\$ -
Total Income	\$ 55,000.00	\$ 60,000.00

Expenses

Line Item Description	FY 25/26	FY 26/27
Freight & Postage	\$ 500.00	\$ 500.00
Attorney Fees	\$ 5,000.00	\$ 5,000.00
Misc Expense	\$ -	\$ -
Technology	\$ 6,120.00	\$ 3,000.00
Professional Development	\$ 1,500.00	\$ 1,500.00
Total Expenses	\$ 13,120.00	\$ 10,000.00

PARKS DEPARTMENT

Income

Line Item Description	FY 25/26	FY 26/27
Donations	\$ -	\$ -
Event Income	\$ -	\$ -
Fund Balance	\$ -	\$ -
Grant Income	\$ -	\$ -
Total Income	\$ -	\$ -

Expenses

Line Item Description	FY 25/26	FY 26/27
Equipment	\$ -	\$ -
Special Events	\$ 1,000.00	\$ 1,000.00
Repairs & Maintenance	\$ 9,276.00	\$ 9,509.28
Utilities	\$ 1,800.00	\$ 1,800.00
Improvements	\$ 26,235.00	\$ 3,000.00
Total Expenses	\$ 38,311.00	\$ 15,309.28

STREET FUND (RESTRICTED)

Line Item Description	<i>Income</i>	
	FY 25/26	FY 26/27
Sales and Use Tax	\$ 85,337.75	\$ 85,284.17
Court Income	\$ 2,000.00	\$ 2,000.00
Interest Income	\$ 67.98	\$ 67.98
Other Revenue	\$ -	\$ -
Total Income	\$ 87,405.73	\$ 87,352.15

Line Item Description	<i>Expenses</i>	
	FY 25/26	FY 26/27
Bank Charges	\$ 250.00	\$ 250.00
Repairs & Maintenance	\$ 56,651.23	\$ 56,616.39
Sign Installation	\$ 8,715.57	\$ 8,710.21
Materials	\$ 21,788.93	\$ 21,775.54
Total Expenses	\$ 87,405.73	\$ 87,352.15

**MUNICIPAL COURT BUILDING SECURITY AND TECHNOLOGY FUND
(RESTRICTED)**


Income

Description	FY 25/26	FY 26/27
Interest Income	\$ 25.00	\$ 25.00
Other Revenue	\$ -	\$ -
Totals	\$ 25.00	\$ 25.00

Expenses

Expense Line Items	FY 25/26	FY 26/27
Bank Charges	\$ -	\$ -
Building Security Fund	\$ -	\$ -
Technology	\$ -	\$ 3,120.00
Totals	\$ -	\$ 3,120.00

This proposed budget was filed with the City Secretary on June 9, 2026


Rebecca Ramos, City Manager

This proposed budget was received on June 9, 2026


Shaleah Stevens, City Secretary

A message from the Mayor...

Greetings neighbors. Your City staff and I have worked diligently on preparing a budget for the FY 26-27 Year. While working on the proposed budget, staff and I focussed on creating a budget that would accomplish the following concepts:

1. Do away with unnecessary spending, thus cutting costs.
2. Carrying out the will of the Council members.
3. Ensure there is transparency with the numbers.

When I assumed the role of Mayor, there was no formal training on how to do this job. Additionally, there was no formal training on how to put together a municipal budget and comply with the many different laws.

While there has been some training that has helped, your staff and I learn as we go. This means mistakes have been made, and since we are all human, more are sure to be made in the future.

This is exactly the reason why you have so much information for you to look through. If you have any suggestions for improvements, please share them. You will not hurt my feelings.

This document should show you the line items and amounts to be funded for each line item. I recall the time I initially became involved in the governance of the City. While there were budgets and line items, there was nothing there to really describe what the line items are, or how those numbers were developed. The City has great staff, and I am in the process of training our staff on the expectations I have as they relate to transparency, especially with the numbers. The supporting documentation is something you will not see in any other City, without filing numerous open records requests and delving deep into the weeds. There is no need to do that here, as you will have all the information you need. Anyone can walk into City Hall and ask for a copy of the proposed budget. Staff understands this concept and welcomes anyone to view the expenditures of the City as well.

John "JW" Wilkerson

Line Item Calculation Projection

Admin Department

Line item Description	Breakdown	Description	Amount
Income Sources	Donations		\$ -
	Sales & Use Tax		\$ 170,824.44
	Ad Valorem Tax		\$ 429,020.59
	Penalty & Interest		\$ 1,403.55
	Franchise Fees		\$ 50,000.00
	Interest Income	Interest on general fund, savings, and TexPool acct's	\$ 3,200.00
	Building & Permit Fees		\$ 200.00
	Event Income	Sponsorship of Christmas Décor for park	\$ 2,200.00
	Other	Misc unrestricted funds (Opioid abatement)	\$ 300.00
		Total Income Excluding Property and Sales taxes	\$ 657,148.58
Salaries	City Manager		\$ 75,100.77
	City Secretary		\$ 58,021.10
	Municipal Ct Clerk		\$ 53,751.18
	Municipal Judge		\$ 11,867.34
	Fringe Liability		\$ -
	Total Salaries & Fringe Liability	\$ 198,740.39	
		Total Salaries & Fringe Liability	\$ 198,740.39

Line Item Calculation Projection

Admin Department (continued)

Advertising		Statutorily Required notices published in Lampasas		
Newspaper Notices	Newspapers		\$	500.00
	Total for this line item		\$	500.00
Adobe- Staff	CM, CS, CC, Chief	City Manager email. Cost is bi-annual. Includes Office 365.	\$	1,440.00
Email- City Manager	Due July 2026. \$474.72		\$	-
Email- City Sec	City Secretary email. Cost is bi-annual. Includes Office 365		\$	-
	Due July 2026. \$474.72		\$	-
Email- MCC	Municipal Court Clerk email. Cost is bi- annual. Includes		\$	-
	Office 365. Due July 2026. \$474.72		\$	-
Email- Mayor	Mayor Email.Cost is bi- annual. Includes Office 365. Due July		\$	-
	2026. \$474.72		\$	-
Email-PL 1	Place 1 basic email. Due bi-annually. Due July 2026. \$428.54		\$	-
	Place 2 basic email. Due annually. Due November 2026.		\$	-
Email-PL 2	\$191.76		\$	191.76
	Place 3 basic email. Due annually. Due November 2026.		\$	-
Email-PL 3	\$191.76		\$	191.76
Email-PL 4	Place 4 basic email. Due Bi- annually. Due July 2028		\$	-
Email -PL 5	Place 5 basic email. Due Bi- annually. Due July 2028.		\$	-
Email Judge	Judge email, includes Office 365. Due annually. Due Sept		\$	-
	2026. \$167.76		\$	359.64
KempnerTX.gov	Website Due every 5 years. Due Aug 2026. \$629.40		\$	-
Email PD- Chief	Chief's Email with Office 365. Cost is bi-annual. Includes		\$	719.28
Email PD- Officers	Stacie/Jonathan Email with Office 365. Billed Annually. Due		\$	719.28
Email PD- Evidence/PD	Centralized email address used for Evidence submission &		\$	-
PC Annual Fee	City Accounting Software		\$	500.00
	Total for this line item		\$	4,121.72

Information & Technology

**Line Item Calculation Projection
Admin Department (continued)**

Bank Charges	Cadence Bank	Bank Charges for General Fund account	\$	1,320.00
		Total for this line item	\$	1,320.00
Election Expenses	Lampasas Election Dept.	Amount to pay for elections. \$5,200. We have the sales tax election in 2027	\$	5,200.00
		Total for this line item	\$	5,200.00
	Stamps P. O. Box	Stamps used by admin and Court (except for certified mail) Fee to have the P. O Box	\$	140.00 154.00
		Total for this line item	\$	294.00
Freight Postage	TML	Liability Insurance (WC, property, vehicle coverage)	\$	17,000.00
		Total for this line item	\$	17,000.00
Insurance	Lampasas CAD	Payment to LCAD to collect and distribute property taxes payable to the City Of Kempner	\$	15,125.00
		Total for this line item	\$	15,125.00
Professional Fees	Diaz Law Firm	Payment to City attorney for legal representation on City related matters. This does NOT include Court activities.	\$	3,600.00
		Total for this line item	\$	3,600.00
Bookkeeping	Lampasas	Payment to Lampasas Bookkeeping payroll and back end	\$	3,600.00
		Total for this line item	\$	3,600.00
Auditor Fee	Singleton & Clark	Payment for annual Audit	\$	15,500.00
Miscellaneous Expenses	Unplanned Expenses	Any expense incurred not covered by other line items	\$	-
		Total for this line item	\$	-
Membership Fees	Dispatch Record Chamber of	Annual subscription to newspaper Chamber membership	\$	65.00 100.00
	TMCA	Texas Court Clerks Association- Kerl's Subscription	\$	55.00
	TMCA	Texas Municipal Clerks Association- Hayleigh's Subscription	\$	125.00
	Amazon	Amazon Prime tax free membership	\$	179.00
	Sams Club	Business tax free membership	\$	110.00
	SAMs Registration	Required for the access of grants federal and state.	\$	-
		Total for this line item	\$	634.00

Line Item Calculation Projection

Admin Department (continued)

Office Supplies	Misc Supplies	<i>All office supplies for city hall staff to include PD</i>	\$	2,000.00
		Total for this line item	\$	2,000.00
Equipment		Replacing of laptops, phones, furniture as needed	\$	1,500.00
		Total for this line item	\$	1,500.00
Uniforms	Uniforms	For admin staff to wear to trainings and city events	\$	500.00
		Total for this line item	\$	500.00
Maintenance	Lease	Copier/ Printer for admin dept	\$	1,488.00
		Additional printed documents above the contracted	\$	125.00
		Total for this line item	\$	1,613.00
Special Events	Contract	Trunk or Treat	\$	650.00
		Back to School	\$	650.00
		Office Christmas	\$	400.00
		Total for this line item	\$	1,700.00
Repairs & Maintenance - Building	General Repairs	General repairs	\$	6,000.00
		Mr. French addl service: Taking large items to the dump, power washing city hall	\$	300.00
		Contract for Mr. French to mow around city hall and two city		
		French Contract		
		limit signs. 25% of total \$10,679.04 billed to this line item,		
		Services	\$	2,669.76
		remainder billed to park		
		Backflow	\$	150.00
		Required backflow testing.		
		Total for this line item	\$	9,119.76
Professional Development	Tuition	Tuition for training classes	\$	1,000.00
		Lodging	\$	1,000.00
		Overnight hotel stays		
		Meals	\$	1,000.00
		Meals while out of town overnight		
		Misc	\$	1,000.00
		Parking and other fees		
		Total for this line item	\$	4,000.00
Travel (Mileage) Reimbursement	Staff Mileage	Reimbursement to staff for mileage travelled pursuant to	\$	500.00
		Total for this line item	\$	500.00

Line Item Calculation Projection

Admin Department (continued)

	Cell Phone Admin	City Manager Cell phone	\$	501.96
	Cell phone Admin	City Secretary Cell Phone	\$	501.96
	Cell Phone Admin	Municipal Court Clerk	\$	501.96
	Cell Phone PD	Chief Cell Phone	\$	681.96
	Cell Phone PD	Full time Officer Cell Phone	\$	501.96
	Cell Phone PD	Full time Officer Cell Phone	\$	501.96
	Office Phones	Judge Cell Phone	\$	501.96
	Hot spots	3 sim cards (1 per police unit) @ \$30.00 each per month.	\$	1,080.00
		Total for this line item	\$	4,773.72
	Electric- City Hall	Electricity Bill for City Hall	\$	3,600.00
	Water- City Hall	Water bill for City hall	\$	1,440.00
		Total for this line item	\$	5,040.00
		Total Expenses for Admin Department	\$	296,381.59

Line Item Calculation Projection

Public Safety

Line item Description	Breakdown	Description	Amount
Income Sources	Donations		\$ -
	LEOSA/ State Funds	Designated funds for LEO trainings	\$ 750.00
	Peace Officer Grants	Federal COPS grant	\$ 75,208.74
		Transfer in from Savings	\$ 7,500.00
		Total Income	\$ 83,458.74
Public Safety			
Salaries	Chief		\$ 94,857.94
	Officer		\$ 84,300.12
		Complete amount of salary (reimbursed through grant) plus Funding 2/3 of the salary (\$57926.04)	\$ 146,325.31
	OT Hours	50 Hours per Officer	\$ 9,767.18
		Total Salaries	\$ 335,250.54
		Total Salaries plus OT Fringe Benefits	\$ 335,250.54
Information & Technology	Kologic	Report Management system for PD	\$ 12,000.00
	Matt Karcher	Matt Karcher (\$75 per hour) budget for 10 hours	\$ 750.00
	Data Storage	Data Storage for issued cell phones- Chief Cell	\$ 11.88
	Data Storage	Data Storage for issued cell phones- Officer Phones (2 phones .99 mo)	\$ 23.76
	LEADS Online		\$ 2,304.00
		Total for this line item	\$ 15,089.64
Freight & Postage	Certified letters	Certified letters	\$ 50.00
		Total for this line item	\$ 50.00

**Line Item Calculation Projection
Public Safety (continued)**

License & Certification Maintenance Expense	Certificate Purchase	Certificates from TCOLE on officer courses. \$35 each.	\$	350.00
	General Supplies	Amount will cover up to 10 per year General Office Supplies for PD	\$	50.00
	Ammunition	handgun- 50 rounds of duty & 100 rounds of practice, shotgun 15 slugs and 15 00Buckshot, and patrol rifle ammunition 60 rounds of duty and 120 of practice. \$400 per officer. Funding 4 officers	\$	1,600.00
	Training Courses (non-state funded)	Mandated annual training not available online.	\$	2,400.00
	Total for this line item		\$	4,400.00
Training- State Funded	Tuition	Tuition for classes taken by officers, paid strictly by the state funds received	\$	250.00
	Hotels	Overnight accommodations, paid strictly by state funds received	\$	250.00
	Meals	Meals during overnight stays paid strictly by state funds received	\$	250.00
	Total for this line item		\$	750.00
Miscellaneous				
	Total for this line item		\$	-
Membership Fees	TPCA	Texas Police Chief's Association (\$3 per 1k salary)	\$	180.00
	Total for this line item		\$	180.00
Evidence management	Misc Forms	Carbon Copy impound sheets	\$	239.00
	Drug Test Kits	Drug test kits.	\$	242.00
	Blood Kits	Blood kits for DWI (\$11 each)	\$	110.00
	Law Enforcement	Evidence collection supplies etc	\$	250.00
	Total for this line item		\$	841.00
Equipment				
	Total for this line item		\$	-
Uniform	Officer Uniform allowance	\$500 each for 1 Chief and 2 Officers	\$	1,500.00
	Total for this line item		\$	1,500.00

Line Item Calculation Projection
Public Safety (continued)

Vehicle Fuel	Fuel for vehicle	Fuel Used in PD vehicles		\$	8,400.00
			Total for this line item	\$	8,400.00
Vehicle	Car wash	Fees for unlimited washing in Cove		\$	480.00
	Tires	\$250 per tire, 1 set of new tires per year/3 vehicles		\$	2,000.00
Maintenance & Supply	Oil Changes	\$125 per change/ 2 per year/ 3 vehicles		\$	500.00
	Registration			\$	18.00
			Total for this line item	\$	2,998.00
Grant	Match amount	Amount used for grants that require matching funds.		\$	7,500.00
			Total for this line item	\$	7,500.00
Expenditures				\$	
National Night Out	General Cost	General Costs associated with National Night out.		\$	100.00
			Total for this line item	\$	100.00
Dispatching Fees	Lampasas County	Dispatching fee to Lampasas County		\$	5,000.00
			Total for this line item	\$	5,000.00
KVFD Contribution	KVFD	Contribution for fire protection		\$	2,500.00
			Total for this line item	\$	2,500.00
Note Payable Principal	Police vehicle	2025 Ford Police Truck		\$	14,724.40
		f2023 Unit and 25 unit. (budget 100,890.03, but tax rate will be based off 18526.86)		\$	14,724.40
	Police Vehicles		Total For this line item	\$	29,448.80
Note Payable Interest	Refinance Officer Unit	2023/2025 Ford Police Truck 2025 Ford Police Truck		\$	3,802.46
			Total For this line item	\$	7,604.92
		Total for Public Safety Department		\$	421,612.90

Line Item Calculation Projection

Municipal Court

Line item	Breakdown	Description	Amount
Income Sources	Refunds		\$ -
	Fines & Fees		\$ 60,000.00
	Misc Revenue		\$ -
Total Income			\$ 60,000.00

Municipal Court

Freight & Postage	Certified mail	Certified mail for defendant notices	\$ 500.00
			\$ 500.00
Total for line item			\$ 500.00
Attorney Fees		City Attorney fees for court cases.	\$ 5,000.00
Misc Expense			\$ -
Technology	Kologik-court	Software that inputs citations into record keeping system	\$ 3,000.00
		Court record management system \$3,120 paid from	
	LGS	Municipal Court Fund	\$ -
Total for line item			\$ 3,000.00
Professional Development	Mandated annual training	Mandated training for Municipal Judge, Assc. Judge and Court Clerk	\$ 1,500.00
			\$ 1,500.00
Total for line item			\$ 1,500.00
Total for Municipal Court			\$ 10,000.00

Line Item Calculation Projection

Parks Department		
Line item	Breakdown	Amount
Description	Donations	\$ -
	Event Income	\$ -
	Fund Balance	\$ -
Income Sources	Grant	\$ -
	Total Income	\$ -

Parks Department		
Equipment	Description	Amount
	Total for this line item	\$ -
Special Events	French Contract	\$ -
	Christmas Event	\$ 500.00
	Memorial day & Veterans day events	\$ 500.00
	Total for this line item	\$ 1,000.00
Repairs and Maintenance	Contract for Mr. French to mow. 75% of total \$10,679.04 billed to this line item, remainder billed to admin Dept	\$ 8,009.28
	General Repairs	\$ 1,500.00
	Total for this line item	\$ 9,509.28
Utilities	Water- City Park	\$ 1,080.00
	Electricity- Park	\$ 720.00
	Total for this line item	\$ 1,800.00
Improvements	Park Improvements	\$ 3,000.00
	Misc Improvements	\$ -
	Total for this line item	\$ 3,000.00
	Total for Parks Department	\$ 15,309.28