

KERR COUNTY ESD # 1 BUDGET - FY 2026-27 - FOR APPROVAL

	2026-2027			2025-2026			2024-2025		
	10/1/26-9/30/27			10/1/25-9/30/26			10/1/24-9/30/25		
	% Change			% Change			% Change		
Full Taxable Value	1,226,842,439	4.2%		1,177,275,784					
Lost Value - Flood Loss	24,536,849		2%	24,347,592		80%			
Est. Taxable Value	1,202,305,590	4.3%		1,152,928,192	1.4%		1,136,457,272	10.1%	
Tax Rate (per \$100)	\$0.0130	6.6%		\$0.0122	0.0%		\$0.0122	-4.7%	
Total Levy	156,300	11.1%		140,657	1.4%		138,648	4.9%	
	BUDGET	YoY Change		BUDGET	YoY Change		BUDGET	YoY Change	
		\$	%		\$	%		\$	%
REVENUE:									
NET TAX PROCEEDS	156,300	15,643	11.1%	140,657	2,009	1.4%	138,648	6,485	4.9%
INTEREST INCOME	480	-	0.0%	480	-	0.0%	480	-	0.0%
TOTAL REVENUE	156,780	15,643	11.1%	141,137	2,009	1.4%	139,128	6,485	4.9%
EXPENSES:									
ESD OPERATIONS									
INSURANCE/BOND	1,200	-	0.0%	1,200	1,100	1100.0%	100	-	0.0%
ADMIN/WEBSITE/POSTAGE	300	-	0.0%	300	-	0.0%	300	-	0.0%
KCAD FEES	1,700	-		1,700	100		1,600	-	
CONTINUING EDUCATION	1,000	-	0.0%	1,000	(500)	-33.3%	1,500	-	0.0%
PROFESSIONAL FEES	6,000	-	0.0%	6,000	2,000	50.0%	4,000	-	0.0%
TOTAL ESD OPERATIONS	10,200	-	0.0%	10,200	1,100	12.1%	9,100	-	0.0%
IVFD SUPPORT									
VEHICLE MAINTENANCE	42,000	2,000	5.0%	40,000	25,000	166.7%	15,000	5,000	50.0%
BUILDING MAINTENANCE	7,000	1,000	16.7%	6,000	-	0.0%	6,000	-	0.0%
EQUIPMENT & SUPPLIES	5,000	1,000	25.0%	4,000	-	0.0%	4,000	-	0.0%
TRAINING/EDUCATION	1,000	-	0.0%	1,000	(1,600)	-61.5%	2,600	-	0.0%
TESTING/INSPECTION	4,000	500	14.3%	3,500	(4,000)	-53.3%	7,500	-	0.0%
WORKERS COMPENSATION INS	0	-	0.0%	0	-	0.0%	0	(5,000)	-100.0%
GENERAL LIAB. INSURANCE	29,000	-	0.0%	29,000	1,000	3.6%	28,000	2,000	7.7%
TOTAL IVFD SUPPORT	88,000	4,500	5.4%	83,500	20,400	32.3%	63,100	2,000	3.3%
TOTAL EXPENSES	98,200	4,500	4.8%	93,700	21,500	29.8%	72,200	2,000	2.8%
NET INCOME	58,580	11,143	23.5%	47,437	(19,491)	-29.1%	66,928	4,485	7.2%
FINANCING ACTIVITY:									
TANKER TRUCK (June 2026)	56,998	(152,710)		209,708	(3,000)		212,708	191,415	
EQUIPMENT CONTINGENCY FUND ¹	0	-	-	0	-	-	0	(45,000)	-
TOTAL FINANCING ACTIVITY	56,998	(152,710)	-72.8%	209,708	(3,000)	-1.4%	212,708	146,415	220.9%
CASH BALANCE:									
BEGINNING OF YEAR	56,500	Est		266,323	Est		339,233	1/30/24 actual	
NET CHANGE IN CASH POSITION	1,582			(162,271)			(145,780)		
END OF YEAR	58,082			104,052			193,454		

¹ Equipment Contingency Fund is not a cash transaction. This line earmarks cash annually to save for future equipment/contingency use.