City of Keiser
Combined Budget Summary
Fiscal Year 2027

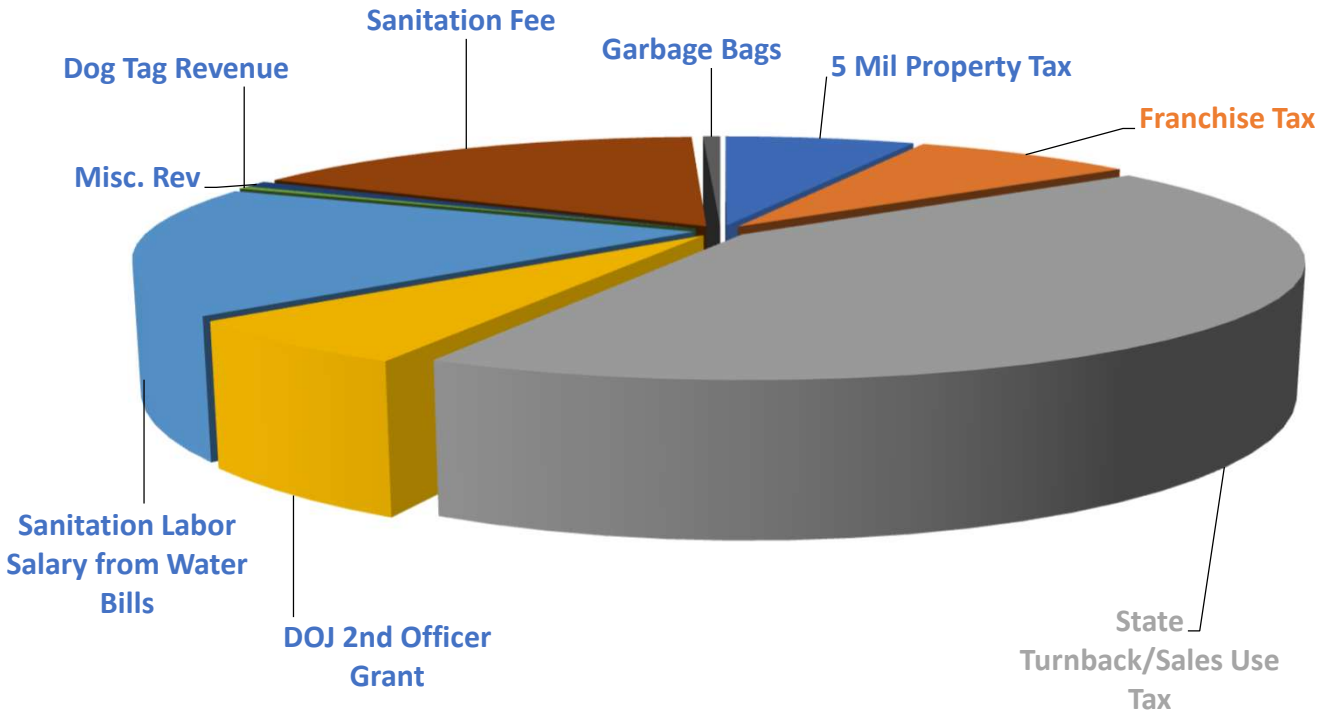
One-Cent Water	$216,125
One-Cent Sewer	$115,094
Water / Sewer	$261,300

	General Fund	Fire Dept Act 833	Street	Total Water & Sewer	Meter Deposit	Debt Reserve	Grants/Loan	GRAND TOTAL
BEGINNING BALANCE	**$200,000**	**$43,700**	**$190,600**	**$592,519**	**$29,401**	**$145,000**	**$1,165**	**$1,202,385**
REVENUE								
5 Mil Property Tax	33,000	-	6,500	-	-	-	-	**39,500**
Franchise Tax	38,500	-	-	-	-	-	-	**38,500**
State Turnback/Sales Use Tax	205,000	-	63,500	-	-	-	-	**268,500**
DOJ 2nd Officer Grant	30,000	-	-	-	-	-	-	**30,000**
Sanitation Labor Salary from Water Bills	85,000	-	-	-	-	-	-	**85,000**
Sanitation Fee	80,000	-	-	-	-	-	-	**80,000**
Misc Revenue	9,000	-	-	-	-	-	-	**9,000**
Water / Sewer Revenue	-	-	-	237,500	-	40,600	-	**278,100**
Meter Deposits	-	-	-	-	8,500	-	-	**8,500**
Act 833 Turnback	-	18,500	-	-	-	-	-	**18,500**
Grant/Loan Revenue	-	-	-	-	-	-	4,665,676	**4,665,676**
PROJECTED REVENUE	**480,500**	**18,500**	**70,000**	**237,500**	**8,500**	**40,600**	**4,665,676**	**5,521,276**
TOTAL AVAILABLE	**$680,500**	**$62,200**	**$260,600**	**$830,019**	**$37,901**	**$185,600**	**$4,666,841**	**$6,723,661**
EXPENDITURES								
City Hall	132,056	-	-	-	-	-	-	**132,056**
Sanitation	203,412	-	-	-	-	-	-	**203,412**
Police Department	111,947	-	-	-	-	-	-	**111,947**
Fire Department	24,550	-	-	-	-	-	-	**24,550**
Library	1,300	-	-	-	-	-	-	**1,300**
Parks & Recreation	4,500	-	-	-	-	-	-	**4,500**
Water / Sewer	-	-	-	193,586	2,600	-	-	**196,186**
Street	-	-	69,000	-	-	-	-	**69,000**
Act 833 Fire Department	-	11,000	-	-	-	-	-	**11,000**
ARPA	-	-	-	-	-	-	-	**-**
Grant/Loan Expenses	-	-	-	-	-	-	3,990,676	**3,990,676**
PROJECTED EXPENDITURES	**477,765**	**11,000**	**69,000**	**193,586**	**2,600**	**-**	**3,990,676**	**4,744,627**
PROJECTED FY2027 Ending Balance	**$202,735**	**$51,200**	**$191,600**	**$636,433**	**$35,301**	**$185,600**	**$676,165**	**$1,979,034**

City of Keiser
General Operating Budget
FY 2027
REVENUE

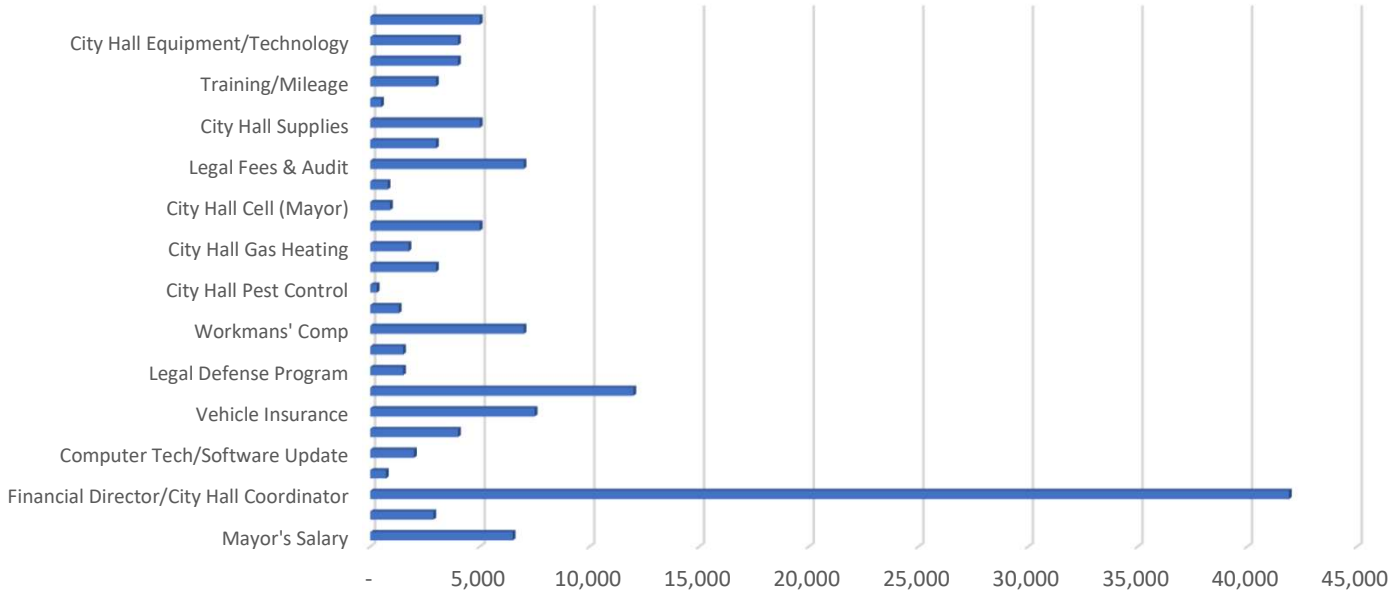
ACCOUNT SUMMARY	2026	2026 ACTUAL	2027 BUDGET	VARIANCE	% of Budget
5 Mil Property Tax	31,000	-	33,000	2,000	6.9%
Franchise Tax	37,500	-	38,500	1,000	8.0%
State Turnback/Sales Use Tax	199,200	-	205,000	5,800	42.7%
DOJ 2nd Officer Grant	30,000	-	30,000	-	6.2%
Sanitation Labor Salary from Water Bills	85,000	-	85,000	-	17.7%
Dog Tag Revenue	2,000	-	2,000	-	0.4%
Misc. Rev	2,000	-	4,000	2,000	0.8%
Sanitation Fee	80,000	-	80,000	-	16.6%
Garbage Bags	3,000	-	3,000	-	0.6%
Total Projected Revenue	**$ 469,700**	**$ -**	**$ 480,500**	**$ 10,800**	

Projected Expense	**$ 512,019**	**$ 477,765**
Expected Surplus	**$ (42,319)**	**$ 2,735**
Beginning Balance	**$ 156,673**	**$ 200,000**
Projected FY Ending Surplus	**$ 114,354**	**$ 202,735**



City of Keiser
General Operating Budget
FY 2027 City Hall Expenses

Operations & Maintenance	2026 BUDGET	2026 ACTUAL	2027 BUDGET	VARIANCE	% of
Mayor's Salary	6,500	-	6,500	0	4.9%
Aldermen's Salary	2,880	-	2,880	-	2.2%
Financial Director/City Hall Coordinator	40,685	-	41,906	1,221	31.7%
Recorder	720	-	720	-	0.5%
Computer Tech/Software Update	2,000	-	2,000	-	1.5%
SSI & Medicare Tax 7.65%	3,885	-	4,000	115	3.0%
Vehicle Insurance	7,500	-	7,500	-	5.7%
Property Insurance	12,000	-	12,000	-	9.1%
Legal Defense Program	1,500	-	1,500	-	1.1%
Unemployment Insurance	1,800	-	1,500	(300)	1.1%
Workmans' Comp	6,600	-	7,000	400	5.3%
AirMedCare	1,200	-	1,300	100	1.0%
City Hall Pest Control	250	-	300	50	0.2%
City Hall Electric	5,000	-	3,000	(2,000)	2.3%
City Hall Gas Heating	1,500	-	1,750	250	1.3%
City Hall Phone (Ritter)	5,000	-	5,000	-	3.8%
City Hall Cell (Mayor)	900	-	900	-	0.7%
City Hall Postage and Box Rent	800	-	800	-	0.6%
Legal Fees & Audit	7,000	-	7,000	-	5.3%
City Hall Dues & Subscriptions	3,000	-	3,000	-	2.3%
City Hall Supplies	5,000	-	5,000	-	3.8%
Drug Testing	500	-	500	-	0.4%
Training/Mileage	5,000	-	3,000	(2,000)	2.3%
Outreach/Development/Incentive	4,000	-	4,000	-	3.0%
City Hall Equipment/Technology	5,000	-	4,000	(1,000)	3.0%
City Hall Repairs and Maintenance	5,000	-	5,000	-	3.8%
Total Operations & Maintenance	**$ 135,220**		**$ 132,056**	**$ (3,164)**	

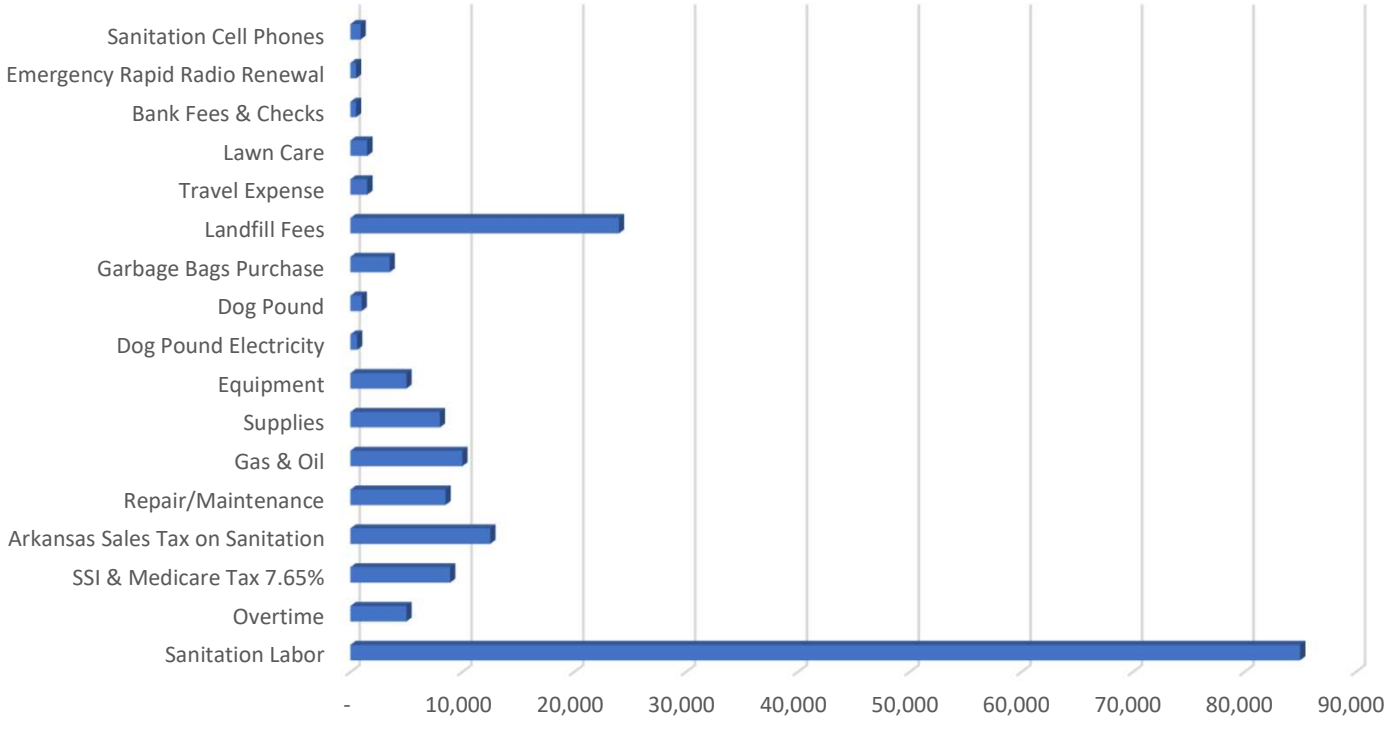


City of Keiser

General Operating Budget

FY 2027 Sanitation Expenses

Sanitation Expenses	2026 BUDGET	2026 ACTUAL	2027 BUDGET	VARIANCE	% of Budget
Director of Public Works	41,788	-	22,000	(19,788)	10.8%
Employee Incentive	4,200	-	4,500	300	2.2%
Sanitation Labor	85,000	-	85,000	-	41.8%
Overtime	5,000	-	5,000	-	2.5%
SSI & Medicare Tax 7.65%	10,403	-	8,912	(1,491)	4.4%
Arkansas Sales Tax on Sanitation	12,500	-	12,500	-	6.1%
Repair/Maintenance	8,500	-	8,500	-	4.2%
Gas & Oil	10,000	-	10,000	-	4.9%
Supplies	8,000	-	8,000	-	3.9%
Equipment	5,000	-	5,000	-	2.5%
Dog Pound Electricity	600	-	600	-	0.3%
Dog Pound	2,000	-	1,000	(1,000)	0.5%
Garbage Bags Purchase	2,650	-	3,500	850	1.7%
Landfill Fees	25,000	-	24,000	(1,000)	11.8%
Travel Expense	1,500	-	1,500	-	0.7%
Lawn Care	590	-	1,500	910	0.7%
Bank Fees & Checks	1,700	-	500	(1,200)	0.2%
Emergency Rapid Radio Renewal	500	-	500	-	0.2%
Sanitation Cell Phones	900	-	900	-	0.4%
Total Sanitation Expenses	**$ 225,831**	**$ -**	**$ 203,412**	**$ (22,419)**	

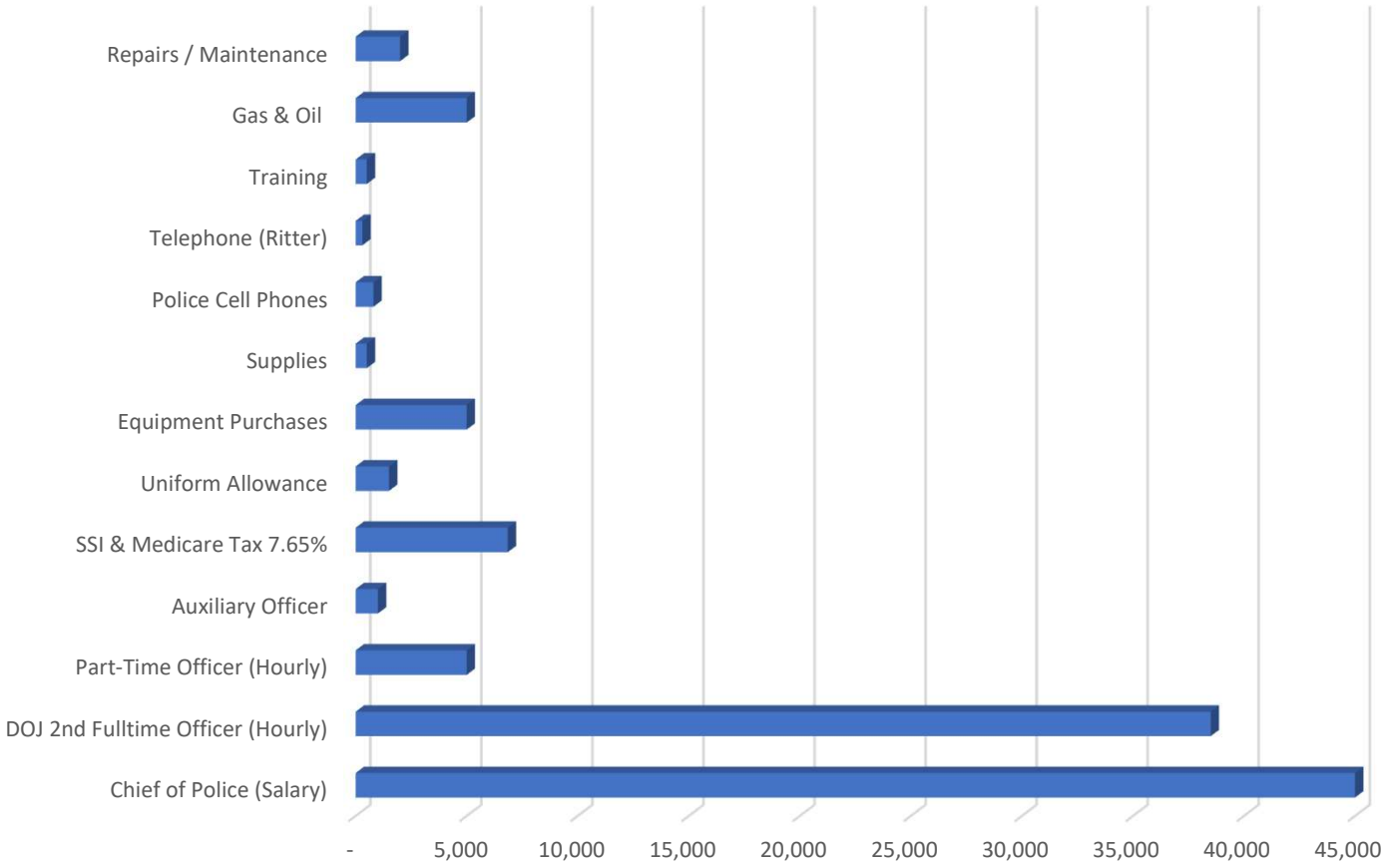


City of Keiser

General Operating Budget

FY 2027 Police Expenses

Police Dept. Expenses	2026 BUDGET	2026 ACTUAL	2027 BUDGET	VARIANCE	% of Budget
Chief of Police (Salary)	45,311	-	45,000	(311)	40.2%
DOJ 2nd Fulltime Officer (Hourly)	38,500	-	38,500	-	34.4%
Part-Time Officer (Hourly)	5,000	-	5,000	-	4.5%
Auxiliary Officer	2,000	-	1,000	(1,000)	0.9%
SSI & Medicare Tax 7.65%	6,947	-	6,847	(100)	6.1%
Uniform Allowance	1,000	-	1,500	500	1.3%
Equipment Purchases	5,000	-	5,000	-	4.5%
Supplies	500	-	500	-	0.4%
Police Cell Phones	800	-	800	-	0.7%
Telephone (Ritter)	300	-	300	-	0.3%
Training	500	-	500	-	0.4%
Gas & Oil	5,000	-	5,000	-	4.5%
Repairs / Maintenance	3,000	-	2,000	(1,000)	1.8%
Total Police Expenses	**$ 113,858**	**$ -**	**$ 111,947**	**$ (1,911)**	

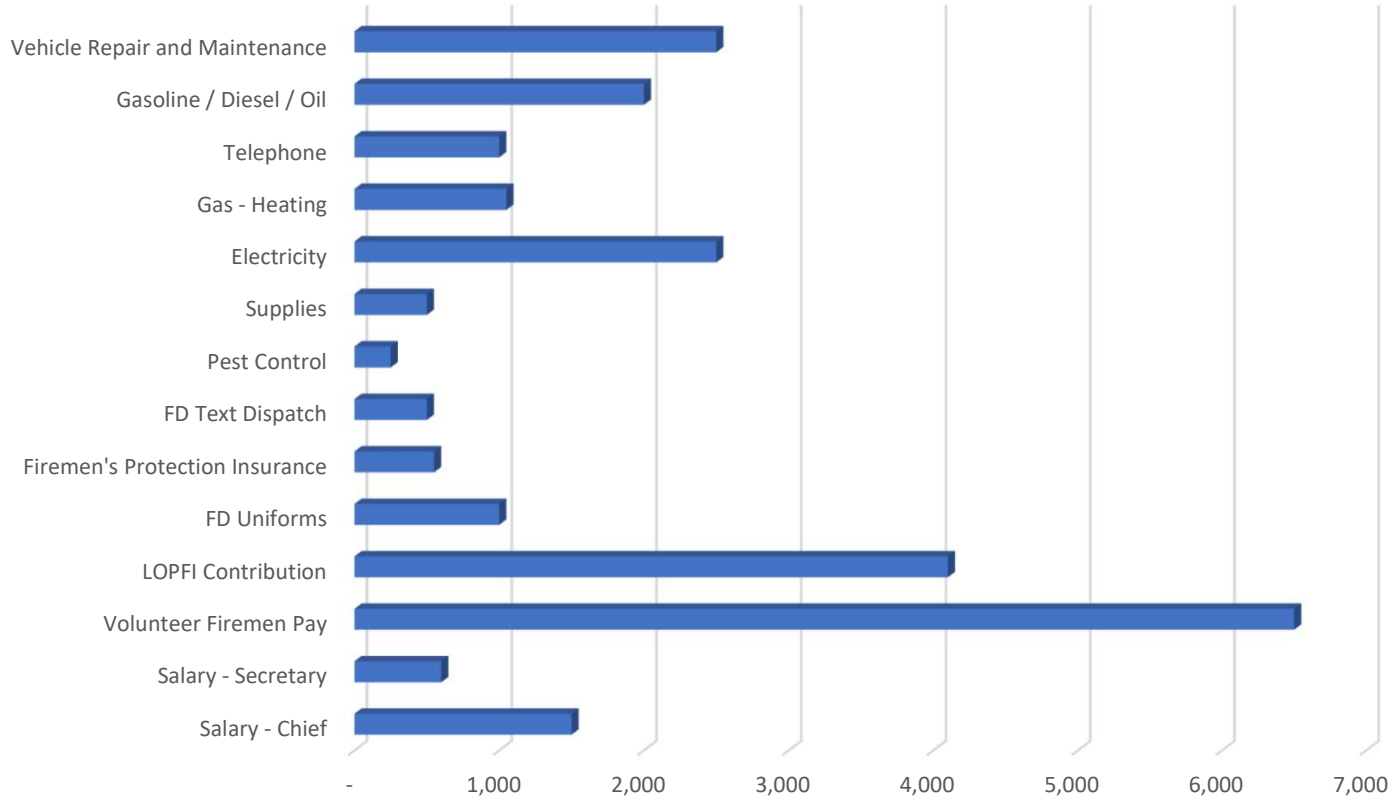


City of Keiser

General Operating Budget

FY 2027 Fire Dept. Expenses

Fire Dept. Expenses	2026 BUDGET	2026 ACTUAL	2027 BUDGET	VARIANCE	% of Budget
Salary - Chief	1,500	-	1,500	-	6.1%
Salary - Secretary	600	-	600	-	2.4%
Volunteer Firemen Pay	6,500	-	6,500	-	26.5%
LOPFI Contribution	4,100	-	4,100	-	16.7%
FD Uniforms	1,000	-	1,000	-	4.1%
Firemen's Protection Insurance	500	-	550	50	2.2%
FD Text Dispatch	500	-	500	-	2.0%
Pest Control	200	-	250	50	1.0%
Supplies	500	-	500	-	2.0%
Electricity	2,500	-	2,500	-	10.2%
Gas - Heating	1,000	-	1,050	50	4.3%
Telephone	1,000	-	1,000	-	4.1%
Gasoline / Diesel / Oil	2,000	-	2,000	-	8.1%
Vehicle Repair and Maintenance	2,500	-	2,500	-	10.2%
Total Fire Dept. Expenses	**$ 24,400**	**$ -**	**$ 24,550**	**$ 150**	



City of Keiser
General Library Operating Budget
FY 2027 Library Expenses

Library Expenses	2026 BUDGET	2026 ACTUAL	2027 BUDGET	VARIANCE
Pest Control	200	0	300	100
Repairs and Maintenance	1,000	0	1,000	-
Total Library Expenses	**$ 1,200**	**$ -**	**$ 1,300**	**$ 100**

City of Keiser
General Park & City Beautification Operating Budget
FY 2027 Park Expenses

Park & Beautification Expense	2026 BUDGET	2026 ACTUAL	2027 BUDGET	VARIANCE
Electricity	1,250	-	1,500	250
Park Landscaping	2,500	-	-	(2,500)
Maintenance	2,500	-	2,000	(500)
Camera Subscriptions x9	1,260	-	1,000	(260)
City Beautification	4,000	-	-	(4,000)
Total Parks & Recreation Expense	**$ 11,510**	**$ -**	**$ 4,500**	**$ (7,010)**

City of Keiser
Fire Department Act 833 Operating Budget
FY 2027
REVENUE

ACCOUNT SUMMARY	2026 BUDGET	2026 ACTUAL	2027 BUDGET	VARIANCE	% of Budget
Act 833 Turnback	18,500	-	18,500	-	100.0%
Total Projected Revenue	**$ 18,500**	**$ -**	**$ 18,500**	**$ -**	

Franchise Tax

Projected Expense	**$ 11,000**	**$ -**	**$ 11,000**	
Expected Surplus	**$ 7,500**		**$ 7,500**	
Beginning Balance	**$ 14,485**		**$ 43,700**	
Projected FY Ending Surplus	**$ 21,985**		**$ 51,200**	

Sales/Use Tax

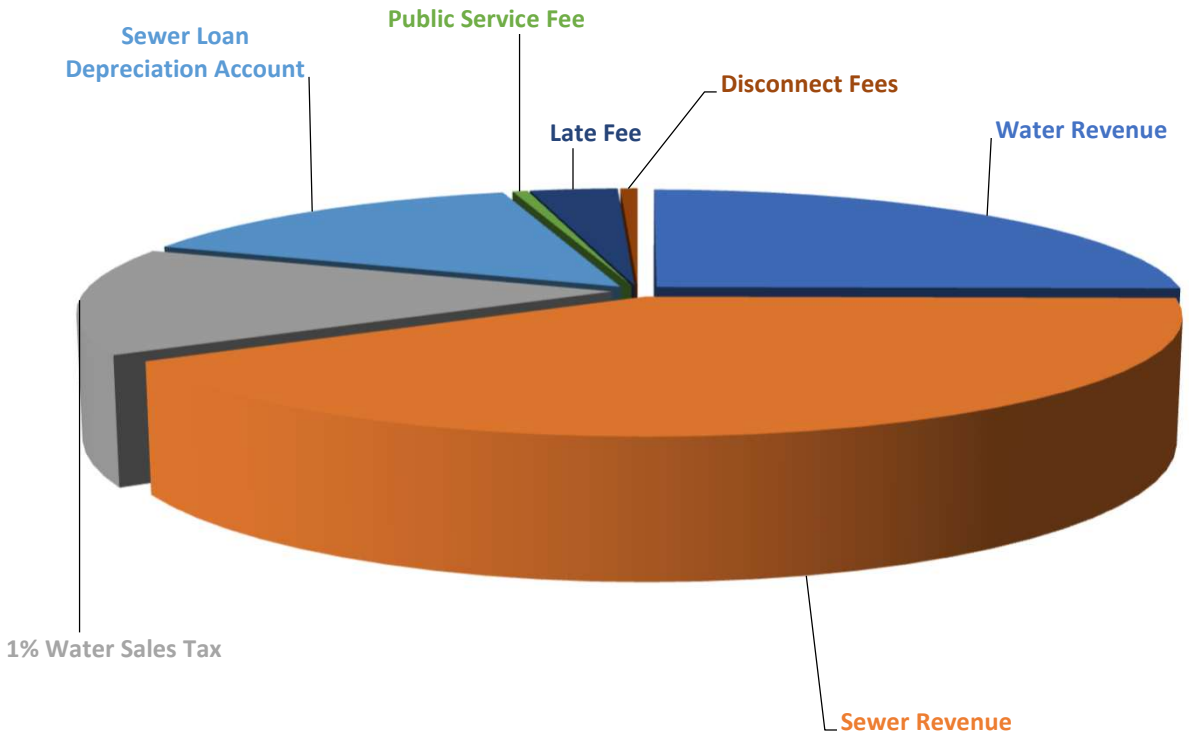
City of Keiser
Act 833 Operating Budget
FY 2027 FD Act 833 Expenses

Fire Dept. Act 833 Expense	2026 BUDGET	2026 ACTUAL	2027 BUDGET	VARIANCE	% of Budget
Act 833 - New Equipment	5,000	-	5,000	-	45.5%
Act 833 - New Radios	-	-	-	-	0.0%
Act 833 - Equipment Repairs	5,000	-	5,000	-	45.5%
Act 833 - Supplies	1,000	-	1,000	-	9.1%
Total FD Act 833	**$ 11,000**	**$ -**	**$ 11,000**	**$ -**	

City of Keiser
Water & Sewer Operating Budget
FY 2027
REVENUE

ACCOUNT SUMMARY	2026 BUDGET	2026 ACTUAL	2027 BUDGET	VARIANCE	% of Budget
Water Revenue	69,000	-	70,000	1,000	25.2%
Sewer Revenue	110,000	-	115,000	5,000	41.4%
1% Water Sales Tax	38,175	-	40,600	2,425	14.6%
1% Sewer Sales Tax	-	-		-	0.0%
Sewer Loan Depreciation Account	38,175	-	40,600	2,425	14.6%
Public Service Fee	1,500	-	1,500	-	0.5%
Late Fee	9,500	-	8,700	(800)	3.1%
Disconnect Fees	2,500	-	1,700	(800)	0.6%
Total Projected Revenue	**$ 268,850**	**$ -**	**$ 278,100**	**$ 9,250**	

Projected Expense	**$ 154,986**	**$ 193,586**
Expected Surplus	**$ 113,864**	**$ 84,514**
Beginning Balance	**$ 301,995**	**$ 592,519**
Projected Ending Surplus Balance	**$ 415,859**	**$ 677,033**

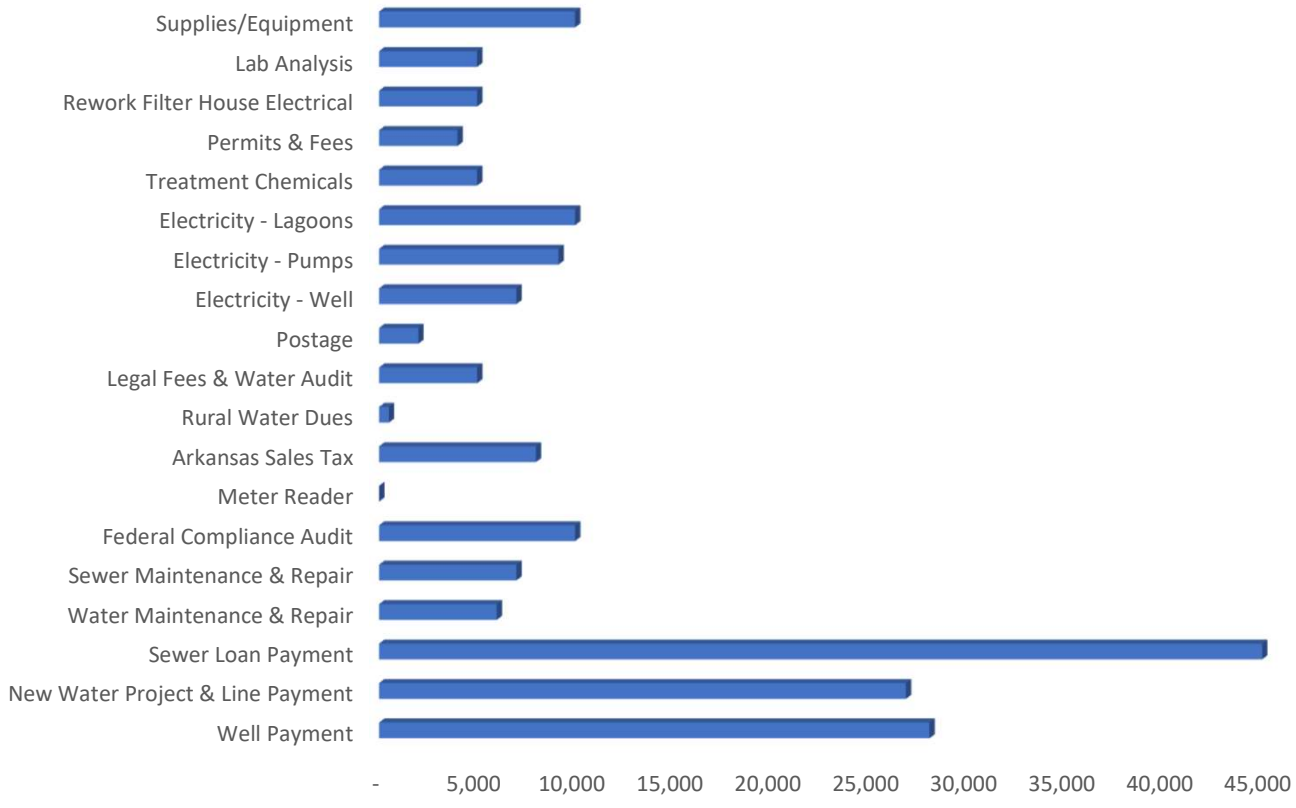


City of Keiser

Water & Sewer Budget

FY 2027 W/S Expenses

Water & Sewer Expenses	2026 BUDGET	2026 ACTUAL	2027 BUDGET	VARIANCE	Budget
Well Payment	28,068	-	28,068	-	14.5%
New Water Project & Line Payment	26,868	-	26,868	-	13.9%
Sewer Loan Payment	5,000	-	45,000	40,000	23.2%
Water Maintenance & Repair	6,000	-	6,000	-	3.1%
Sewer Maintenance & Repair	7,000	-	7,000	-	3.6%
Federal Compliance Audit	10,000	-	10,000	-	5.2%
Meter Reader	4,800	-	-	(4,800)	0.0%
Arkansas Sales Tax	8,000	-	8,000	-	4.1%
Rural Water Dues	500	-	500	-	0.3%
Legal Fees & Water Audit	4,000	-	5,000	1,000	2.6%
Postage	1,750	-	2,000	250	1.0%
Electricity - Well	7,000	-	7,000	-	3.6%
Electricity - Pumps	7,000	-	9,150	2,150	4.7%
Electricity - Lagoons	10,000	-	10,000	-	5.2%
Treatment Chemicals	5,000	-	5,000	-	2.6%
Permits & Fees	4,000	-	4,000	-	2.1%
Rework Filter House Electrical	5,000	-	5,000	-	2.6%
Lab Analysis	5,000	-	5,000	-	2.6%
Supplies/Equipment	10,000	-	10,000	-	5.2%
Total Water & Sewer Expenses	**$ 154,986**		**$ 193,586**	**$ 38,600**	



City of Keiser
Meter Deposits
FY 2027
ACCOUNT VALUE

ACCOUNT SUMMARY	2026 BUDGET	2026 ACTUAL	2027 BUDGET	VARIANCE	% of Budget
Meter Deposits	6,000	-	8,500	2,500	100.0%
Projected Deposits	**$ 6,000**	**$ -**	**$ 8,500**	**$ 2,500**	

Projected Expense	**$ 1,500**	**$ -**	**$ 2,600**
Expected Surplus	**$ 4,500**		**$ 5,900**
Beginning Balance	**$ 24,475**		**$ 29,401**
Projected FY Ending Surplus	**$ 28,975**		**$ 35,301**

City of Keiser
Meter Deposits
FY 2027 Meter Refunds

Meter Refunds Expenses	2026 BUDGET	2026 ACTUAL	2027 BUDGET	VARIANCE	% of Budget
Deposit Refunds	1,500	-	2,600	1,100	100.0%
Total Meter Expenses	**$ 1,500**		**$ 2,600**	**$ 1,100**	

City of Keiser
Debt Reserve Fund
FY 2027
ACCOUNT VALUE

ACCOUNT SUMMARY	2026 BUDGET	2026 ACTUAL	2027 BUDGET	VARIANCE	% of Budget
Debt Reserve	38,175	-	40,500	2,325	100.0%
Projected Deposits	**$ 38,175**	**$ -**	**$ 40,500**		

Projected Expense	**$ -**	**$ -**	**$ -**
Expected Surplus	**$ 38,175**		**$ 40,500**
Beginning Balance	**$ 60,136**		**$ 145,000**
Projected FY Ending Surplus	**$ 98,311**		**$ 185,500**

City of Keiser
Street Department
FY 2027

REVENUE

ACCOUNT SUMMARY	2026 BUDGET	2026 ACTUAL	2027 BUDGET	VARIANCE	% of Budget
3500-State Turnback	62,500	-	63,500	1,000	91%
Transfer from General	-	-	-	-	0%
Millage	6,286	-	6,500	214	9%
Total Projected Revenue	**$ 68,786**	**$ -**	**$ 70,000**	**$ 1,214**	

Projected Expense	**$ 74,125**	**$ -**	**$ 69,000**
Expected Surplus	**$ (5,339)**		**$ 1,000**
Beginning Balance	**$ 119,483**		**$ 190,600**
Projected FY Ending Surplus	**$ 114,144**		**$ 191,600**

STREET	2026 BUDGET	2026 ACTUAL	2027 BUDGET	VARIANCE	% of Budget
Electricity	13,700	-	15,000	1,300	22%
Speed Bumps	2,000	-	2,000	-	3%
Park Parking Lot Match	52,425	-	46,000	(6,425)	67%
Supplies	1,000	-	1,000	-	1%
Repairs & Maintenance	5,000	-	5,000	-	7%
Total Operations & Maintenance	**$ 74,125**		**$ 69,000**	**$ (5,125)**	

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City of Keiser
DOJ 2nd Full Time Officer Grant
FY 2027

REVENUE

ACCOUNT SUMMARY	2026 BUDGET	2026 ACTUAL	2027 BUDGET	VARIANCE	% of Budget
Transfer Funds to General	30,000	-	30,000	-	100%
	-	-	-	-	0%
Total Projected Revenue	**$ 30,000**	**$ -**	**$ 30,000**	**$ -**	

Projected Expense	**$ 30,000**	**$ -**	**$ 30,000**
Expected Surplus	**$ -**		**$ -**
Beginning Balance	**$ 756**		**$ 771**
Projected FY Ending Surplus	**$ 756**		**$ 771**

DOJ 2nd Officer Expenses	2026 BUDGET	2026 ACTUAL	2027 BUDGET	VARIANCE	% of Budget
Full Time Officer Salary	30,000	-	30,000	-	100%
	-	-	-	-	0%
Total Operations & Maintenance	**$ 30,000**		**$ 30,000**	**$ -**	

Note: 2nd Full Time Officer Salary is Transferred into General Weekly for Payroll

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City of Keiser
DOJ Community Policing Grant
FY 2027

REVENUE

ACCOUNT SUMMARY	2026 BUDGET	2026 ACTUAL	2027 BUDGET	VARIANCE	% of Budget
DOJ Grant Funds	25,000	-	25,000	-	100%
	-	-	-	-	0%
Total Projected Revenue	**$ 25,000**	**$ -**	**$ 25,000**	**$ -**	

Projected Expense	**$ 25,000**	**$ -**	**$ 25,000**
Expected Surplus	**$ -**		**$ -**
Beginning Balance	**$ 100**		**$ 100**
Projected FY Ending Surplus	**$ 100**		**$ 100**

DOJ Community Policing Expenses	2026 BUDGET	2026 ACTUAL	2027 BUDGET	VARIANCE	% of Budget
Neighborhood Watch	1,000	-	1,000	-	4%
Community Outreach	2,000	-	2,000	-	8%
Drug Prevention & Education	2,000	-	2,000	-	8%
Community Feedback	2,000	-	2,000	-	8%
Public Safety Education	2,000	-	2,000	-	8%
Repairs & Maintenance	6,000	-	6,000	-	24%
Emergency Response	3,000	-	3,000	-	12%
Senior Citizen Safety	2,000	-	2,000	-	8%
Officer Training	5,000	-	5,000	-	20%
Total Operations & Maintenance	**$ 25,000**	**$ -**	**$ 25,000**	**$ -**	

City of Keiser
ANRC Sewer Loan
FY 2027

REVENUE

ACCOUNT SUMMARY	2026 BUDGET	2026 ACTUAL	2027 BUDGET	VARIANCE	% of Budget
ANRC Construction Loan	1,100,000	-	600,000	(500,000)	14%
ANRC Loan Forgiveness (Grant)	3,253,262	-	3,253,262	-	75%
DRA Grant	-	-	500,000	500,000	11%
	-	-	-	-	0%
Total Projected Revenue	**$ 4,353,262**	**$ -**	**$ 4,353,262**	**$ -**	

Projected Expense	**$ 4,128,262**	**$ -**	**$ 3,678,262**
Expected Surplus	**$ 225,000**		**$ 675,000**
Beginning Balance	**$ 404**		**$ 194**
Projected FY Ending Surplus	**$ 225,404**		**$ 675,194**

Sewer Loan Expenses	2026 BUDGET	2026 ACTUAL	2027 BUDGET	VARIANCE	% of Budget
Jefferson Lift Station	225,000	-	-	(225,000)	0%
Poplar Lift Station	225,000	-	-	(225,000)	0%
West Main Lift Station	-	-	-	-	0%
Pipe Bursting, Lining & Manholes	3,360,104	-	3,360,104	-	91%
Engineering	145,448	-	145,448	-	4%
Legal	15,000	-	15,000	-	0%
Construction Mgmt. & Inspection Fees	157,710	-	157,710	-	4%
Total Operations & Maintenance	**$ 4,128,262**		**$ 3,678,262**	**$ (450,000)**	

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City of Keiser
Park Parking Lot
FY 2027

REVENUE

ACCOUNT SUMMARY	2026 BUDGET	2026 ACTUAL	2027 BUDGET	VARIANCE	% of Budget
ArDOT TAP Parking Lot	-	-	165,940	165,940	78%
City Match from Street Fund	3,000	-	46,000	43,000	22%
City Funds	12,050	-		(12,050)	
Total Projected Revenue	**$ 15,050**	**$ -**	**$ 211,940**	**$ 196,890**	

Projected Expense	**$ 65,050**	**$ -**	**$ 211,940**	
Expected Surplus	**$ (50,000)**		**$ -**	
Beginning Balance	**$ 30,000**		**$ 100**	
Projected FY Ending Surplus	**$ (20,000)**		**$ 100**	

Park Expenses	2026 BUDGET	2026 ACTUAL	2027 BUDGET	VARIANCE	% of Budget
Parking Lot	50,000	-	167,550	117,550	79%
Surveying	-	-	2,500	2,500	1%
Contingencies	3,000	-	16,760	13,760	8%
Engineer Fees	12,050	-	25,130	13,080	12%
Total Operations & Maintenance	**$ 65,050**		**$ 211,940**	**$ 146,890**	

Repairs & Maintenance

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City of Keiser
SCIP Police Grant
FY 2027

REVENUE

ACCOUNT SUMMARY	2026 BUDGET	2026 ACTUAL	2027 BUDGET	VARIANCE	% of Budget
SCIP Police Grant	75,474	-	75,474	-	100%
	-	-	-	-	0%
	-	-	-	-	0%
Total Projected Revenue	**$ 75,474**	**$ -**	**$ 75,474**	**$ -**	

Projected Expense	**$ 75,474**	**$ -**	**$ 75,474**	
Expected Surplus	**$ -**		**$ -**	
Beginning Balance	**$ 100**		**$ -**	
Projected FY Ending Surplus	**$ 100**		**$ -**	

SCIP Police Grant	2026 BUDGET	2026 ACTUAL	2027 BUDGET	VARIANCE	% of Budget
Salaries & Benefits	30,680	-	30,680	-	41%
Maintenance & Operations	13,400	-	13,400	-	18%
Perofessional Services	7,000	-	7,000	-	9%
Travel/Training	20,000	-	20,000	-	26%
Equipment	4,394	-	4,394	-	6%
Total Operations & Maintenance	**$ 75,474**		**$ 75,474**	**$ -**	

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