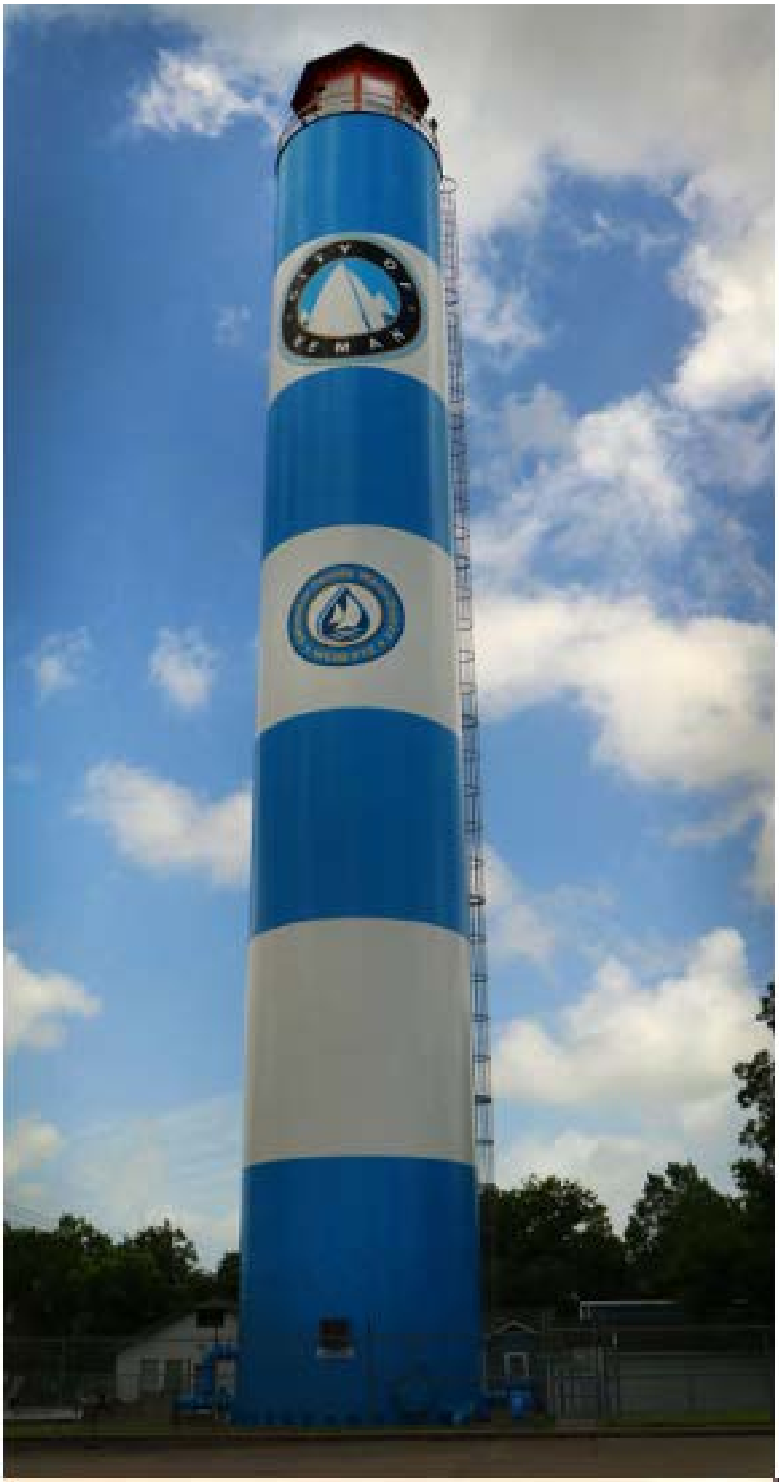
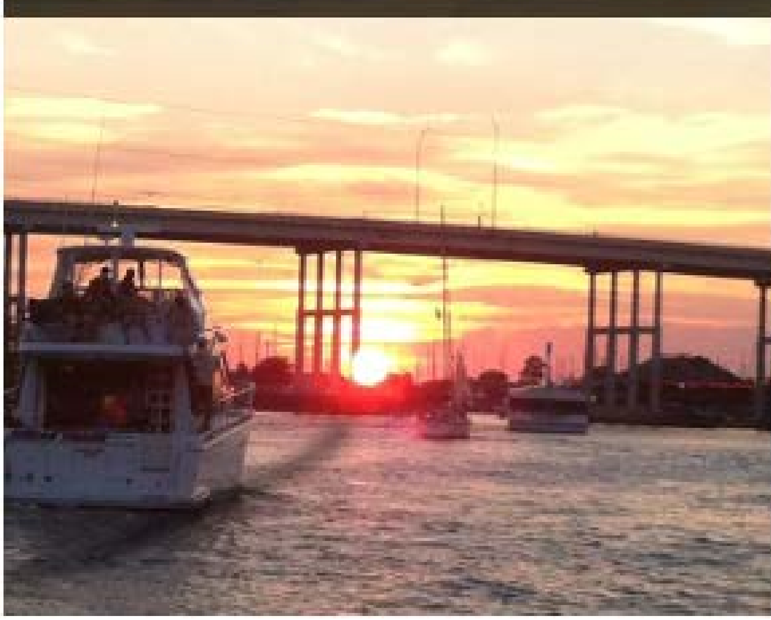
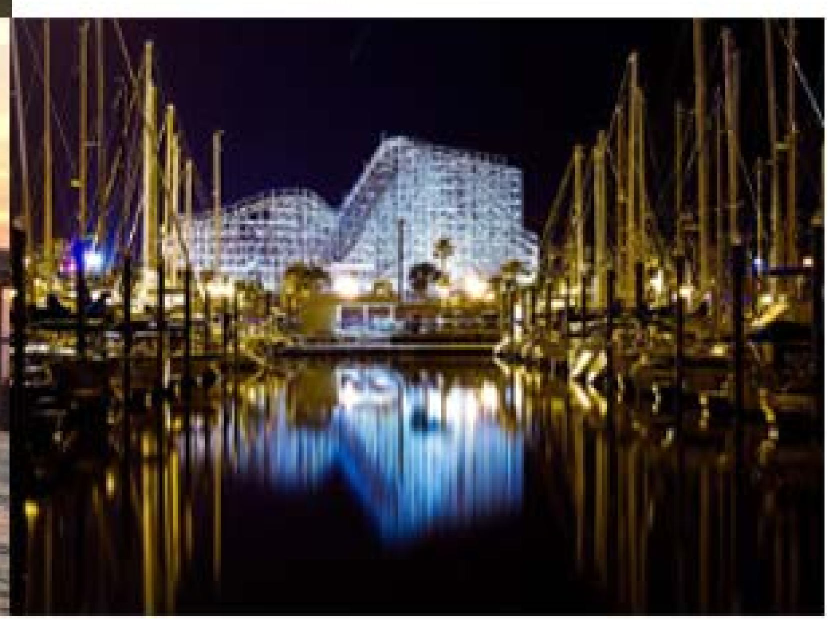


City of Kemah

Fiscal Year 2017-2018

Adopted Budget





City of Kemah, Texas
Annual Budget
October 1, 2017 – September 30, 2018

Adopted September 6, 2017

This budget will raise more revenue from property taxes than last year's budget by an amount of $768, which is a 0.13 percent increase. The property tax revenue to be raised from new property added to the tax roll this year is $9,287.*

The Mayor & City Council Record Vote

Each member of the governing body voted on the adoption of the budget as follows:

Mayor Joiner: N/A (only votes in case of a tie)

Council Members:

Vazquez-Evans	Aye
Zimmer	Aye
Burks	Aye
Collins	Aye
Wiggins	Aye

Tax Rate	Adopted FY 2017-2018	Adopted FY 2016-2017
Property Tax Rate	0.193000	0.219214
Effective Rate	0.194225	0.249214
Effective M & O Tax Rate	0.194225	0.249214
Rollback Tax Rate	0.238528	0.300117
Debt Rate	0.0	0.0

The total amount of municipal debt obligation that is secured by property taxes for the City of Kemah is $0.00.

***This statement is based on required Truth in Taxation calculations.**

Carl A. Joiner

Mayor Carl Joiner

M Chilcote

City Secretary Melissa Chilcote

September 6, 2017

Dear Mayor, Council Members, and Citizens of Kemah,

On behalf of our staff, I am pleased to present our Adopted Annual Budget for the fiscal year beginning October 1, 2017 (Fiscal Year 2017-2018). This budget does show an increase in core expenses, but based on the transfers to the Capital Improvement Program included in last year's budget, the overall expenses are down. In general this adopted budget is intentionally conservative. In addition, we have agreed to delay implementation of some approved expenditures for a few months while we assess the financial impact of Hurricane Harvey that impacted our area in August 2017.

Budgeted increases in operational costs can primarily be attributed to a few areas. First, the current budget does not include specific raises for any personnel except for a seven percent increase for entry level public works positions. It does include a new line item for a human resources compensation, benefits and program pool. Resources allocated to this line item could be used for merit raises, increases in certification pay, adding to our benefits package or other processes to improve our human resource program which has largely been neglected in previous budgets. We have also had to budget for increases in our contracted amount paid for providing ambulance services in our community, as well as, increases in health insurance, workers' compensation, and liability insurance costs.

Another new addition in the budget is the inclusion of a fire department budget. Earlier in the year, Council authorized an inter-local agreement with the Emergency Services Board (ESB) to bring the Fire Chief on board as a full-time employee serving as Fire Chief and Fire Marshal. However, this additional expense is offset by a new revenue line that includes the full cost of the position which is reimbursed to the City from the ESB. An additional personnel expense reflected in the operating budget accounts for the victory we have achieved with our Police Department. By decreasing turnover and increasing hiring efforts, we are entering this fiscal year fully-staffed in our Police Department for the first time in five years. While this is cause for celebration, it does impact the overall expenses for the department, but I believe this is an expense we have all been anticipating as a result of the efforts poured into our Police Department.

Beyond these highlighted changes, this adopted operating budget for FY 2017-2018 is very similar to our current FY 2016-2017 budget and maintains the path for progress we previously established. As City Staff we are committed to conservative management of our budget to keep the City of Kemah in a sound financial position. We are proud to provide this balanced budget as an operational foundation, but we will also closely monitor revenue trends in the next several months to determine whether adjustments must be made to this budget.

All the best,

Wendy A Ellis

Wendy Ellis
City Administrator

BUDGET FOR FISCAL YEAR 2017-2018

Table of Contents

City of Kemah, Texas

Annual Budget

October 1, 2017 – September 30, 2018

General Fund Budget

Adopted September 6, 2017

01 GENERAL FUND
Budget Summary

REVENUE SUMMARY

ACCOUNT	FY 15-16 ACTUAL	FY 16-17 ACTUAL*	FY 16-17 BUDGET	FY 17-18 APPROVED
Taxes	3,894,175.45	3,825,795.80	3,810,670.00	3,818,724.00
Fines & Forfeitures	420,351.76	337,850.28	434,700.00	398,700.00
Police Revenue	6,956.39	10,668.20	1,000.00	13,000.00
Management Fees	304,593.24	49,999.99	50,000.00	100,000.00
Licenses & Permits	151,594.71	305,996.36	121,300.00	310,300.00
Other Income	146,567.47	141,107.16	143,175.00	127,975.00
Fire Dept Revenue	0.00	52158.82	0.00	106,828.00
Grants/Donations	57,627.04	0.00	0.00	0.00
Other Sources & Uses	0	736389.07	2,310,000.00	0.00
TOTAL REVENUES	**4,981,866.06**	**5,459,965.68**	**6,870,845.00**	**4,875,527.00**

EXPENDITURE SUMMARY

ACCOUNT	FY 15-16 ACTUAL	FY 16-17 ACTUAL*	FY 16-17 BUDGET	FY 17-18 APPROVED
Administration	1,221,951.54	2,053,235.43	3,644,426.00	1,462,367.00
Municipal Court	201,864.18	209,618.14	184,473.00	127,553.00
Public Works	838,435.60	702,949.22	793,962.00	769,420.00
Police	2,064,044.60	2,190,901.27	2,191,008.00	2,361,773.00
Fire Department	0.00	52158.82	0.00	106,828.00
Court Tech Fund	0.00	15089.56	16,000.00	16,000.00
Court Security Fund	7,227.50	13,143.00	18,000.00	18,000.00
TOTAL EXPENDITURES	**4,333,523.42**	**5,237,095.44**	**6,847,869.00**	**4,861,941.00**
Revenues Over/(Under) Expenditures	648,342.64	222,870.24	22,976.00	13,586.00

* Unaudited Actuals as of September 30, 2017

Revenues

ACCT NUM	ACCOUNT NAME	FY 15-16 ACTUAL	FY 16-17 ACTUAL*	FY 16-17 BUDGET	FY 17-18 APPROVED
TAXES					
01-4011	Ad Valorem Taxes - Current	668,646.39	597,619.17	580,000.00	580,000.00
01-4015	Ad Valorem Taxes - Delinquent	4,318.07	7,463.65	0.00	0.00
01-4016	Tax Penalty/Interest	268.64	-166.87	0.00	0.00
01-4020	CenterPoint Entergy	251,194.51	152,706.82	143,345.00	146,724.00
01-4021	Frontier/Verizon	0.00	3,839.00	4,303.00	6,000.00
01-4022	Waste Mgmt Franchise Fees	0.00	34,252.32	27,183.00	30,000.00
01-4023	Comcast Franchise Fees	0.00	51,971.68	49,339.00	45,000.00
01-4024	Misc., Franchise Fees	0.00	2,711.64	16,500.00	2,500.00
01-4025	Mixed Beverage Tax	192,899.85	190,711.49	190,000.00	225,000.00
01-4035	Sales Tax	2,776,847.99	2,784,686.90	2,800,000.00	2,783,500.00
	TOTAL TAXES	3,894,175.45	3,825,795.80	3,810,670.00	3,818,724.00
FINES & FORFEITURES					
01-4101	Court Tax Retainer	11,331.26	17,333.55	16,500.00	16,500.00
01-4102	Cash Short/Over	0.00	312.00	0.00	0.00
01-4105	Fines & Forfeitures	309,776.66	249,460.11	300,000.00	270,000.00
01-4106	OMNI Fees	2,509.68	1,921.56	2,700.00	2,700.00
01-4107	Security Fund Revenue	6,279.36	4,114.55	15,000.00	18,000.00
01-4108	TFC Fees	3,217.17	0.00	0.00	0.00
01-4109-0010	Time Pymt Fee (10.00)	5,760.89	4,372.08	5,500.00	5,500.00
01-4109-0025	Time Pymt Fee (2.50)	1,439.99	1,092.94	1,300.00	1,300.00
01-4110	Warrant Fees	47,294.24	36,698.27	47,000.00	45,000.00
01-4111	Technology Fund Revenue	8,356.38	5,293.41	13,000.00	16,000.00
01-4115	Court Credit Card Fee	2,938.00	2,718.00	2,500.00	2,500.00
01-4118	Ct Judicial Fund	1,240.03	972.74	1,200.00	1,200.00
01-4125	DOT Revenue	20,208.10	13,561.07	30,000.00	20,000.00
	TOTAL FINES & FORFEITURES	420,351.76	337,850.28	434,700.00	398,700.00
POLICE REVENUE					
01-4203	DWI Reimb. From HGAC	0.00	3,951.04	0.00	1,800.00
01-4215	Police Reports	1,907.94	1,608.67	1,000.00	1,000.00
01-4216	LEOSE Training	0.00	1,682.02	0.00	1,700.00
01-4217	KPD Awarded Seizure Funds	140.83	0.00	0.00	0.00
01-4218	KPD Preseized Funds	473.70	3,310.09	0.00	0.00
01-4219	Police Officer Revenues	2,694.84	116.38	0.00	0.00
01-4226	Child Safety	1,739.08	0.00	0.00	8,500.00
TOTAL	TOTAL POLICE REVENUE	6,956.39	10,668.20	1,000.00	13,000.00
MANAGEMENT FEES					
01-4306	TCFP Anders Lane Grant	54,593.20	0.00	0.00	0.00
01-4311	KCDC Management Fee	200,000.04	49,999.99	50,000.00	50,000.00
01-4312	Hotel Management Fee	50,000.00	0.00	0.00	50,000.00
	TOTAL MANAGEMENT FEES	304,593.24	49,999.99	50,000.00	100,000.00
LICENSES & PERMITS					
01-4400	Permits & Licenses	129,789.71	254,310.87	100,000.00	270,000.00
01-4401	Alcoholic Beverage Permit	9,405.00	16,735.00	10,000.00	15,000.00
01-4402	Sign Permit	2,825.00	2,550.00	5,000.00	5,000.00
01-4405	Burglar Alarm Registration	175.00	700.00	500.00	500.00
'01-4406	Street Culverts	0.00	20,600.49	0.00	12,000.00
'01-4407	Business Registration	3,375.00	3,600.00	0.00	0.00
'01-4430	Peddler Permit	275.00	250.00	300.00	300.00
'01-4440	Taxi Cab Permit	0.00	2,000.00	0.00	2,000.00
'01-4445	Wrecker Permit	5,750.00	5,250.00	5,500.00	5,500.00
	TOTAL LICENSES & PERMITS	151,594.71	305,996.36	121,300.00	310,300.00
OTHER INCOME REVENUE					
'01-4505	Sale of Fixed Assets	24,302.90	0.00	17,000.00	20,000.00
'01-4510	Sale of Property	0.00	5,245.00	0.00	0.00
'01-4512	Clear Channel Lease	45,000.00	45,000.00	60,000.00	60,000.00
'01-4515	Open Records Request	835.06	338.83	375.00	375.00
'01-4516	Interest	742.18	4,559.50	700.00	700.00
'01-4517	Community Center Rental	15,275.00	19,100.00	15,000.00	18,000.00
'01-4518	Parking Lot Revenue	57,733.29	44,399.97	50,000.00	0.00
'01-4520	Insurance Reimbursements	0.00	12,268.71	0.00	0.00

'01-4521	Rental Income	0.00	3,000.00	0.00	26,400.00
'01-4522	Interest GF Texas	0.00	29.87	0.00	0.00
'01-4590	Misc. Income	2,679.04	7,165.28	100.00	2,500.00
TOTAL	TOTAL OTHER INCOME	146,567.47	141,107.16	143,175.00	127,975.00
FIRE DEPT REVENUE					
'01-4600	Fire Dept Revenue	0.00	52,158.82	0.00	106,825.00
'01-4610	FEMA Reimbursement	0.00	0.00	0.00	3.00
	TOTAL FIRE DEPT REVENUE	0.00	52,158.82	0.00	106,828.00
GRANTS/DONATIONS					
'01-4801	Water Improvement Grant	46,609.00	0.00	0.00	0
'01-4804	Misc Grant Funds	6,725.17	0.00	0.00	0.00
'01-4807	West Kemah Streets	3,000.00	0.00	0.00	0.00
'01-4814	State Step Program	1,283.19	0.00	0.00	0.00
'01-4816	TxDOT Reimbursement	9.68	0.00	0.00	0.00
TOTAL	TOTAL GRANTS/DONATIONS	57,627.04	0.00	0.00	0.00
OTHER SOURCES & USES					
'01-4901	Transfer In - Fund Balance	0.00	736,389.07	2,310,000.00	0.00
	TOTAL OTHER SOURCES & USES	0.00	736,389.07	2,310,000.00	0.00
TOTAL REVENUES		**4,981,866.06**	**5,459,965.68**	**6,870,845.00**	**4,875,527.00**

* Unaudited Actuals as of September 30, 2017

Expenditures
Administration (510)

ACCT NUM	ACCOUNT NAME	FY 15-16 ACTUAL	FY 16-17 ACTUAL*	FY 16-17 BUDGET	FY 17-18 APPROVED
PERSONNEL SERVICES					
01-510-5125	Car Allowance	3,557.74	10,000.11	10,000.00	10,000.00
01-510-5150	Cell Phone Allowance	0.00	1,211.70	1,800.00	1,800.00
01-510-5210	Emergency Operations	0.00	3,310.78	0.00	0.00
01-510-5270	Insurance Administration	76,522.63	66,361.37	54,833.00	66,964.00
01-510-5275	Unemployment	1,375.62	63.00	1,026.00	1,197.00
01-510-5280	Workers Comp	1,391.00	1,505.00	1,853.00	4,673.00
01-510-5370	Payroll Tax	32,996.40	29,174.57	30,826.00	35,590.00
01-510-5400	Retirement Administration	20,339.66	26,118.97	27,179.00	33,806.00
01-510-5410	Salaries	442,209.80	392,692.10	388,594.00	447,800.00
01-510-5411	Overtime	16,214.39	1,278.59	1,500.00	1,500.00
01-510-5412	Incentive Pay	3,250.99	700.00	700.00	3,100.00
01-510-5413	Longevity	1,615.00	480.00	365.00	1,035.00
01-510-5420	HR Compensation/Program Pool	0.00	0.00	0.00	51,120.00
	TOTAL PERSONNEL SERVICES	599,473.23	532,896.19	518,676.00	658,585.00
EMPLOYEE RELATED					
01-510-6000	HR Expenses	2,842.60	2,690.07	3,000.00	3,000.00
01-510-6001	Moving Expense	5,000.00	0.00	0.00	0.00
01-510-6002	Employee Testing	115.00	0.00	750.00	750.00
01-510-6005	Flex Cards Admin Fees	0.00	0.00	0.00	2,880.00
01-510-6010	Training - All Admin	0.00	13,757.04	15,000.00	17,500.00
01-510-6011	Training - City Council	0.00	2,989.68	6,000.00	3,000.00
	TOTAL EMPLOYEE RELATED	7,957.60	19,436.79	24,750.00	27,130.00
SUPPLIES					
01-510-7300	Small Tools & Equipment	1,563.56	945.36	2,500.00	2,500.00
01-510-7350	Office Supplies	7,637.46	4,662.10	9,500.00	8,500.00
01-510-7400	Postage	5,200.51	4,662.50	7,500.00	7,500.00
01-510-7700	Software Purchase/Renewal	0.00	19,467.97	25,000.00	16,000.00
01-510-7702	Hardware Purchase	0.00	145.91	5,000.00	9,800.00
01-510-7704	Av System Maintenance	0.00	2,243.38	5,000.00	4,500.00
01-510-7706	Website/Domain Expense	0.00	11,773.84	18,000.00	8,500.00
01-510-7708	It Support	0.00	2,196.61	4,000.00	8,000.00
	TOTAL SUPPLIES	14,401.53	46,097.67	76,500.00	65,300.00
OPERATIONS					
01-510-8100	Audit	27,900.00	22,500.00	25,000.00	26,000.00
01-510-8125	Election Expenses	15,280.86	512.5	15,000.00	15,000.00
01-510-8130	Inspection Fees	3,684.51	97,456.49	45,000.00	45,000.00
01-510-8200	Insurance-Liability	21,394.58	83,839.25	100,000.00	140,000.00
01-510-8275	Community Relations	22,301.46	12,416.00	10,000.00	15,000.00
01-510-8310	Legal Expense	88,299.93	116,994.40	100,000.00	100,000.00
01-510-8315	Professional Fees	42,048.41	14,356.07	15,000.00	15,000.00
01-510-8325	Rentals/Service Agreements	56,702.21	45,181.28	27,500.00	35,000.00
01-510-8326	CLEMC	133,958.03	133,958.04	135,000.00	154,052.00
01-510-8400	Operation Expenses	22,032.72	12,649.80	20,000.00	17,500.00
01-510-8405	Publications	0.00	245.66	0.00	5,000.00
01-510-8425	Annual Dues	5,428.36	4,551.00	6,500.00	5,500.00
01-510-8440	Utilities/Gas	43,349.23	29,774.07	38,000.00	38,000.00
01-510-8445	City Hall Maintenance	34,573.68	24,870.93	35,000.00	15,000.00
01-510-8455	Community Center Expense	53,410.10	36,817.82	60,000.00	20,000.00
01-510-8460	Codification	3,550.00	6,659.90	7,500.00	4,800.00
01-510-8465	Records Management	0.00	0.00	0.00	5,500.00
01-510-8515	Contract Services	0.00	75,632.50	75,000.00	55,000.00
	TOTAL OPERATIONS	573,914.08	718,415.71	714,500.00	711,352.00
CAPITAL					
01-510-9400	Capital Outlay - Equipment	26,205.10	0.00	0.00	0.00
01-510-9901	Transfer To Capital Projects	0.00	736,389.07	2,310,000.00	0.00
	TOTAL CAPITAL	26,205.10	736,389.07	2,310,000.00	0.00
TOTAL ADMINISTRATION		**1,221,951.54**	**2,053,235.43**	**3,644,426.00**	**1,462,367.00**

* Unaudited Actuals as of September 30, 2017

Municipal Court (520)

ACCT NUM	ACCOUNT NAME	FY 15-16 ACTUAL	FY 16-17 ACTUAL*	FY 16-17 BUDGET	FY 17-18 APPROVED
PERSONNEL SERVICES					
01-520-5270	Insurance Court	19,957.63	22,724.36	19,292.00	14,186.00
01-520-5275	Unemployment Insurance	550.80	302.40	684.00	513.00
01-520-5280	Workers Comp Ins	380.00	402.00	305.00	199.00
01-520-5370	Payroll Tax	7,796.48	7,562.99	7,934.00	4,766.00
01-520-5400	Retirement Court	4,848.52	5,442.65	5,447.00	2,894.00
01-520-5410	Salaries	106,924.32	103,343.86	101,751.00	60,600.00
01-520-5411	Overtime	1,989.17	1,175.68	1,000.00	1,000.00
01-520-5412	Incentive Pay	600.00	600.00	600.00	600.00
01-520-5413	Longevity	2,030.00	320.00	360.00	95.00
	TOTAL PERSONNEL SERVICES	145,076.92	141,873.94	137,373.00	84,853.00
EMPLOYEE RELATED					
01-520-6002	Employee Testing	80.00	0.00	300.00	100.00
01-520-6010	Training - Clerk/Judge	0.00	732.14	5,500.00	3,000.00
	TOTAL EMPLOYEE RELATED	80.00	732.14	5,800.00	3,100.00
SUPPLIES					
01-520-7350	Office Expense	1,324.22	1,223.80	1,500.00	1,000.00
01-520-7400	Postage	427.25	424.75	1,500.00	600
	TOTAL SUPPLIES	1,751.47	1,648.55	3,000.00	1,600.00
OPERATIONS					
01-520-8310	Legal Expense	25,725.00	26,737.50	22,000.00	23,000.00
01-520-8325	Rental/Service Agreement	19,478.82	6,534.70	7,000.00	7,000.00
01-520-8415	Juror Expense	300.00	0.00	500.00	200.00
01-520-8425	Annual Dues	389.66	156.00	500.00	500.00
01-520-8435	State Fines & Penalties	0.00	26,438.15	0.00	0.00
01-520-8440	Utilities	780.13	0.00	800.00	0.00
01-520-8460	Misc. Operations	150.08	0.00	500.00	300.00
01-520-8470	Credit Cards Fees	8,132.10	5,497.16	7,000.00	7,000.00
	TOTAL OPERATIONS	54,955.79	65,363.51	38,300.00	38,000.00
CAPITAL					
TOTAL MUNICIPAL COURT		**201,864.18**	**209,618.14**	**184,473.00**	**127,553.00**

* Unaudited Actuals as of September 30, 2017

Public Works (530)

ACCT NUM	ACCOUNT NAME	FY 15-16 ACTUAL	FY 16-17 ACTUAL*	FY 16-17 BUDGET	FY 17-18 APPROVED
PERSONNEL SERVICES					
01-530-5270	Group Insurance	84,527.79	71,120.48	77,185.00	88,998.00
01-530-5275	Unemployment Tax	1,218.54	303.11	1,368.00	1,368.00
01-530-5280	W/Comp	10,559.50	11,729.00	11,134.00	10,691.00
01-530-5370	P/R Tax	16,951.70	16,863.43	20,923.00	19,684.00
01-530-5400	TMRS	13,558.30	14,841.54	16,350.00	17,171.00
01-530-5410	Salaries	241,472.26	224,398.82	257,752.00	239,548.00
01-530-5411	Overtime	3,164.33	4,954.59	10,000.00	7,500.00
01-530-5412	Incentives	520.00	1,100.00	550.00	2,200.00
01-530-5413	Longevity	6,830.00	5,130.00	5,200.00	5,560.00
	TOTAL PERSONNEL SERVICES	378,802.42	350,440.97	400,462.00	392,720.00
EMPLOYEE RELATED					
01-530-6002	Employee Testing	820.00	195.00	700.00	700.00
01-530-6010	Training	0.00	565.00	1,000.00	2,000.00
	TOTAL EMPLOYEE RELATED	820.00	760.00	1,700.00	2,700.00
SUPPLIES					
01-530-7200	Fuel	11,080.58	10,174.99	15,000.00	13,000.00
01-530-7300	Small Tools	1,953.38	3,747.44	4,000.00	4,000.00
01-530-7350	Office Supplies	0.00	0.00	0.00	0.00
01-530-7500	Chemicals	183.30	3,852.88	2,000.00	3,500.00
	TOTAL SUPPLIES	13,217.26	17,775.31	21,000.00	20,500.00
OPERATIONS					
01-530-8215	Storm Water Mgmt Prog.	39,047.77	25,759.20	30,000.00	30,000.00
01-530-8230	Residential Solid Waste Disposal	103,927.92	103,704.24	101,000.00	105,000.00
01-530-8250	Maint. Radios - Public Works	0.00	0.00	500.00	500.00
01-530-8300	Uniforms	5,869.59	6,483.38	6,000.00	6,000.00
01-530-8325	Rental/Services	12,165.75	14,302.54	15,000.00	15,000.00
01-530-8330	Materials	24,012.88	22,626.45	10,000.00	10,000.00
01-530-8335	Landscaping	25,904.90	34,745.00	45,000.00	40,000.00
01-530-8425	Annual Dues	128.00	353.00	500.00	500.00
01-530-8440	Utilities	102,382.32	79,636.44	87,800.00	87,000.00
01-530-8445	Maint Building/Ground	3,558.61	20,269.74	28,000.00	28,000.00
01-530-8450	Equipment Maint.	15,868.77	17,545.53	20,000.00	20,000.00
01-530-8460	Other Operating	4,721.75	3,737.28	10,000.00	7,500.00
01-530-8470	Traffic Control	1,218.00	4,810.14	5,000.00	4,000.00
	TOTAL OPERATIONS	338,806.26	333,972.94	358,800.00	353,500.00
CAPITAL					
01-530-9100	Vehicles - Principal	67,122.92	0.00	0.00	0.00
01-530-9150	Vehicles-Interest	3,312.28	0.00	0.00	0.00
01-530-9200	Equip. Principal	36,354.46	0.00	0.00	0.00
01-530-9401	Vehicles	0.00	0.00	12,000.00	0.00
	TOTAL CAPITAL	106,789.66	0.00	12,000.00	0.00
TOTAL PUBLIC WORKS		**838,435.60**	**702,949.22**	**793,962.00**	**769,420.00**

* Unaudited Actuals as of September 30, 2017

Police Department (540)

ACCT NUM	ACCOUNT NAME	FY 15-16 ACTUAL	FY 16-17 ACTUAL*	FY 16-17 BUDGET	FY 17-18 APPROVED
PERSONNEL SERVICES					
01-540-5270	Insurance Police	161,689.89	267,032.46	278,039.00	333,131.00
01-540-5270.	Insurance Police	0.00	2,077.16	0.00	0.00
01-540-5270.	Insurance Police	0.00	2,911.55	0.00	0.00
01-540-5275	Unemployment	4,119.27	413.32	5,301.00	5,130.00
01-540-5280	Worker's Comp	30,366.75	37,146.00	35,851.00	41,959.00
01-540-5370	Payroll Tax Police	95,694.31	99,992.12	111,525.00	116,714.00
01-540-5370	Payroll Tax Police	0.00	1,005.94	0.00	0.00
01-540-5370.	Payroll Tax Police	0.00	1,218.62	0.00	0.00
01-540-5400	Retirement Police	73,638.11	87,375.94	97,342.00	111,221.00
01-540-5400.	Retirement Police	0.00	936.66	0.00	0.00
01-540-5400.	Retirement Police	0.00	1,140.22	0.00	0.00
01-540-5410	Salaries Police	1,241,240.87	1,283,927.62	1,247,985.00	1,353,303.00
01-540-5411	Overtime	81,162.73	85,134.69	45,000.00	53,000.00
01-540-5411.	Traffic Signal Overtime	0.00	14,390.87	13,000.00	13,000.00
01-540-5411.	Holiday Overtime	0.00	32,520.82	30,000.00	32,000.00
01-540-5412	Incentive Pay	41,362.10	40,750.53	46,380.00	38,170.00
01-540-5413	Longevity	12,375.00	12,665.00	12,935.00	14,195.00
01-540-5415	Part Time Personnel	18,834.96	21,058.51	20,000.00	20,000.00
	TOTAL PERSONNEL SERVICES	1,760,483.99	1,991,698.03	1,943,358.00	2,131,823.00
EMPLOYEE RELATED					
01-540-6002	Employee Testing	0.00	260.00	1,750.00	1,000.00
01-540-6010	Training/Workshop	550	12,791.46	13,500.00	15,000.00
	TOTAL EMPLOYEE RELATED	550.00	13,051.46	15,250.00	16,000.00
SUPPLIES					
01-540-7200	Police Vehicles	33,663.60	31,863.68	30,000.00	25,000.00
01-540-7300	Small Tools/Equipment	5,310.35	2,081.47	5,500.00	5,000.00
01-540-7350	Office Supplies	3,990.52	3,728.05	7,000.00	5,000.00
01-540-7355	Child Safety Materials	2,669.40	(817.55)	0.00	5,000.00
01-540-7400	Postage	674.08	349.91	900.00	750.00
01-540-7500	Misc. Supplies	1,540.55	1,288.25	1,500.00	1,200.00
	TOTAL SUPPLIES	47,848.50	38,493.81	44,900.00	41,950.00
OPERATIONS					
01-540-8210	Computer Technology	17,170.47	18,167.76	25,000.00	22,000.00
01-540-8250	Radio Communications	14,576.69	11,914.87	22,000.00	18,000.00
01-540-8276	LEOSE Training	1,150.00	0.00	0.00	0.00
01-540-8300	Uniforms Police	12,789.94	6,726.17	14,000.00	12,000.00
01-540-8325	Rental/Service Agreement	53,083.90	63,603.51	60,000.00	60,000.00
01-540-8350	Detentions Police	3,475.58	2,760.72	7,000.00	5,000.00
01-540-8375	Community Oriented Policing	40.4	1,204.64	1,500.00	3,500.00
01-540-8380	Dot Enforcement	7,352.29	5,373.81	6,000.00	6,000.00
01-540-8400	Supplies Operations	1,640.41	952.69	4,000.00	2,500.00
01-540-8425	Dues/Subscriptions	631.66	384.00	500.00	750.00
01-540-8440	Internet/ Email	4,291.07	3,459.86	6,000.00	6,000.00
01-540-8450	Maintenance-Vehicles	11,466.34	19,484.05	22,000.00	17,500.00
01-540-8460	Misc Operational Cost Police	382.89	1,093.76	1,500.00	1,250.00
01-540-8475	Employee Awards/Presentations	2,486.38	947.59	3,000.00	2,500.00
01-540-8600	Emergency Management	14,388.84	11,584.54	15,000.00	15,000.00
	TOTAL OPERATIONS	144,926.86	147,657.97	187,500.00	172,000.00
CAPITAL					
01-540-9100	Vehicles Principal	100,895.35	0.00	0.00	0.00
01-540-9150	Vehicles Interest	3,753.90	0.00	0.00	0.00
01-540-9400	Capital Outlay	5,586.00	0.00	0.00	0.00
	TOTAL CAPITAL	110,235.25	0.00	0.00	0.00
TOTAL POLICE		**2,064,044.60**	**2,190,901.27**	**2,191,008.00**	**2,361,773.00**

* Unaudited Actuals as of September 30, 2017

Fire Department (550)

ACCT NUM	ACCOUNT NAME	FY 15-16 ACTUAL	FY 16-17 ACTUAL*	FY 16-17 BUDGET	FY 17-18 APPROVED
PERSONNEL SERVICES					
01-550-5270	Insurance Fire Dept	0.00	2,860.60	0.00	14,249.00
01-550-5270	Insurance Admin/PD/PW	0.00	0.00	0.00	1.00
01-550-5275	Unemployment	0.00	9.00	0.00	171.00
01-550-5275	Unemployment Admin/PD/PW	0.00	0.00	0.00	1.00
01-550-5280	Workers Comp	0.00	1,043.00	0.00	2,456.00
01-550-5280	Workers Comp Admin/PD/PW	0.00	0.00	0.00	1.00
01-550-5370	Payroll Tax	0.00	3,122.75	0.00	5,986.00
01-550-5370	Payroll Tax Admin/PD/PW	0.00	0.00	0.00	1.00
01-550-5400	Retirement Fire Dept	0.00	2,861.15	0.00	5,704.00
01-550-5400	TMRS Admin/PD/PW	0.00	0.00	0.00	1.00
01-550-5410	Salaries	0.00	33,175.20	0.00	75,005.00
01-550-5410	Salaries	0.00	0.00	0.00	1.00
01-550-5411	Overtime	0.00	9,087.12	0.00	1.00
01-550-5411	Overtime Admin/PD/PW	0.00	0.00	0.00	1.00
01-550-5412	Incentive Pay	0.00	0.00	0.00	2,180.00
01-550-5413	Longevity	0.00	0.00	0.00	1,065.00
01-550-5415	Volunteer Hours	0.00	0.00	0.00	1.00
	TOTAL PERSONNEL SERVICES	0.00	52,158.82	0.00	106,825.00
OPERATIONS					
01-550-8000	Debris Management	0.00	0.00	0.00	1.00
01-550-8100	Equipment Rental	0.00	0.00	0.00	1.00
01-550-8200	Disaster Fund	0.00	0.00	0.00	1.00
	TOTAL OPERATIONS	0.00	0.00	0.00	3.00
TOTAL FIRE DEPARTMENT		**0.00**	**52,158.82**	**0.00**	**106,828.00**

* Unaudited Actuals as of September 30, 2017

Court Technology Fund (568)

ACCT NUM	ACCOUNT NAME	FY 15-16 ACTUAL	FY 16-17 ACTUAL*	FY 16-17 BUDGET	FY 17-18 APPROVED
SUPPLIES					
01-568-7300	Small Tools/Equip	0.00	261.45	1,000.00	500.00
01-568-7700	Software Purchase/Renewal	0.00	13,000.00	13,000.00	13,000.00
01-568-7702	Hardware Purchase	0.00	1,000.00	1,000.00	1,500.00
01-568-7708	IT Support	0.00	828.11	1,000.00	1,000.00
	TOTAL SUPPLIES	0.00	15,089.56	16,000.00	16,000.00
OPERATIONS					
TOTAL COURT TECH FUND		**0.00**	**15,089.56**	**16,000.00**	**16,000.00**

* Unaudited Actuals as of September 30, 2017

Court Security Fund (569)

ACCT NUM	ACCOUNT NAME	2015 ACTUAL	2016 ACTUAL*	2016 BUDGET	2017 APPROVED
OPERATIONS					
01-569-8460	Misc. Operations	7,227.50	13,143.00	18,000.00	18,000.00
	TOTAL OPERATIONS	7,227.50	13,143.00	18,000.00	18,000.00
TOTAL COURT SECURITY FUND		**7,227.50**	**13,143.00**	**18,000.00**	**18,000.00**
TOTAL EXPENDITURES		**4,333,523.42**	**5,237,095.44**	**6,847,869.00**	**4,861,941.00**
REVENUES OVER/(UNDER) EXPENDITURES		**648,342.64**	**222,870.24**	**22,976.00**	**13,586.00**

* Unaudited Actuals as of September 30, 2017

City of Kemah, Texas
Annual Budget
October 1, 2017 – September 30, 2018
Hotel Occupancy Tax (HOT) Budget
Adopted September 6, 2017

04 -HOTEL & MOTEL FUND BUDGET SUMMARY

Budget Summary

REVENUE SUMMARY

ACCOUNT NAME	FY 15-16 ACTUAL	FY 16-17 ACTUAL*	FY 16-17 BUDGET	FY 17-18 APPROVED
Taxes	586,166.63	567,402.88	600,750.00	577,400.00
Other Sources & Uses	0.00	1,249,333.00	727,800.00	0.00
TOTAL REVENUES	**586,166.63**	**1,816,735.88**	**1,328,550.00**	**577,400.00**

EXPENDITURE SUMMARY

ACCOUNT NAME	FY 15-16 ACTUAL	FY 16-17 ACTUAL*	FY 16-17 BUDGET	FY 17-18 APPROVED
Non-Departmental	241,826.51	1,749,436.20	1,305,504.00	409,360.00
TOTAL EXPENDITURES	**241,826.51**	**1,749,436.20**	**1,305,504.00**	**409,360.00**

REVENUES OVER/(UNDER) EXPENDITURES	344,340.12	67,299.68	23,046.00	168,040.00

* Unaudited Actuals as of September 30, 2017

Revenues

ACCT NUM	ACCOUNT NAME	FY 15-16 ACTUAL	FY 16-17 ACTUAL*	FY 16-17 BUDGET	FY 17-18 APPROVED
TAXES					
04-4022	Hotel/Motel Tax	585,203.30	0.00	600,000.00	0.00
04-4022-01	Landry's Boardwalk Inn	0.00	178,309.01	0.00	185,000.00
04-4022-02	Passport Inns	0.00	8,928.03	0.00	8,900.00
04-4022-03	Palace Inn	0.00	26,379.45	0.00	25,000.00
04-4022-04	Holiday Inn	0.00	268,264.81	0.00	270,000.00
04-4022-05	Kemah Trading Company	0.00	16,077.45	0.00	16,500.00
04-4022-06	Clipper Inn	0.00	4,907.41	0.00	5,000.00
04-4022-07	Days Inn	0.00	42,641.71	0.00	45,000.00
04-4022-10	Misc. Vacation Rentals	0.00	20,735.18	0.00	22,000.00
04-0423	INTEREST	963.33	1,159.83	750.00	0.00
TOTAL TAXES		586,166.63	567,402.88	600,750.00	577,400.00
OTHER SOURCES & USES					
04-4901	Transfer In Fund Balance	0.00	1,249,333.00	727,800.00	0.00
	TOTAL OTHER SOURCES & USES	0.00	1,249,333.00	727,800.00	0.00
TOTAL REVENUES		**586,166.63**	**1,816,735.88**	**1,328,550.00**	**577,400.00**

* Unaudited Actuals as of September 30, 2017

Expenditures

ACCT NUM	ACCOUNT NAME	FY 15-16 ACTUAL	FY 16-17 ACTUAL*	FY 16-17 BUDGET	FY 17-18 APPROVED
NON-DEPARTMENTAL					
PERSONNEL SERVICES					
04-510-5370	Payroll Tax	-229.58	0.00	0.00	0.00
	TOTAL PERSONNEL SERVICES	-229.58	0.00	0.00	0.00
EMPLOYEE RELATED					
04-510-6010	Travel and Training	0.00	0.00	5,000.00	2,500.00
	TOTAL EMPLOYEE RELATED	0.00	0.00	5,000.00	2,500.00
OPERATIONS					
04-510-8100	Bay Area Houston CVB	34,000.00	159,970.03	87,000.00	86,610.00
04-510-8130	Contract Services	20,004.00	20,145.90	20,000.00	20,000.00
04-510-8150	Kemah Visitor Center Mainten.	34,785.63	7,391.58	25,000.00	15,000.00
04-510-8400	Advertising & Promotions	9,950.96	181,424.93	250,000.00	50,000.00
04-510-8410	Tourism Website/Domain	0.00	0.00	50,000.00	20,000.00
04-510-8425	Annual Dues	0.00	0.00	3,200.00	3,200.00
04-510-8435	Utilities	0.00	7,289.27	10,550.00	10,550.00
04-510-8440	City Events	45,903.80	36,452.36	40,000.00	40,000.00
04-510-8450	City Sponsored Events	41,411.70	26,632.50	30,000.00	30,000.00
04-510-8502	Bay Area Ballet & Threatre	0.00	4,000.00	0.00	0.00
04-510-8503	Blessing The Fleet	0.00	2,472.25	0.00	0.00
04-510-8504	Christmas Boat Parade	0.00	7,500.00	7,500.00	7,500.00
04-510-8505	Galveston Bay Songwriters Fest	0.00	14,395.38	15,000.00	7,500.00
04-510-8507	Keels & Wheels Concourse	0.00	5,000.00	5,000.00	0.00
04-510-8508	Kemah Salute To Military Servo	0.00	15,754.00	15,754.00	20,000.00
04-510-8509	Kemah Triathlon	0.00	10,000.00	10,000.00	10,000.00
04-510-8510	Krewe Du Lac	0.00	4,975.00	7,000.00	7,000.00
04-510-8511	Miss Kemah/Miss Kemah Teen	0.00	10,000.00	10,000.00	15,000.00
04-510-8513	Texas Outlaw Challenge	0.00	7,500.00	7,500.00	7,500.00
04-510-8514	Yachty Gras Night Boat Parade	0.00	7,000.00	7,000.00	7,000.00
04-510-8800	Administrative Transfer	50,000.00	0.00	0.00	50,000.00
	TOTAL OPERATIONS	236,056.09	527,903.20	600,504.00	406,860.00
CAPITAL					
04-510-9100	Capital Projects	6,000.00	0.00	0.00	0.00
04-510-9901	Transfer to Capital Projects	0.00	1,221,533.00	700,000.00	0.00
	TOTAL CAPITAL	6,000.00	1,221,533.00	700,000.00	0.00
TOTAL NON-DEPARTMENTAL		241,826.51	1,749,436.20	1,305,504.00	409,360.00
TOTAL EXPENDITURES		**241,826.51**	**1,749,436.20**	**1,305,504.00**	**409,360.00**
REVENUES OVER/(UNDER) EXPENDITURES		**344,340.12**	**67,299.68**	**23,046.00**	**168,040.00**

* Unaudited Actuals as of September 30, 2017

Kemah Community Development Corporation

Annual Budget

October 1, 2017 – September 30, 2018

Approved by Council September 6, 2017

06 -KCDC
Budget Summary

REVENUE SUMMARY

ACCOUNT NAME	FY 15-16 ACTUAL	FY 16-17 ACTUAL*	FY 16-17 BUDGET	FY 17-18 APPROVED
Taxes	928,402.10	929,627.81	916,000.00	976,666.00
Other Sources & Uses	0.00	1,192,000.00	1,192,000.00	0.00
TOTAL REVENUES	**928,402.10**	**2,121,627.81**	**2,108,000.00**	**976,666.00**

EXPENDITURE SUMMARY

ACCOUNT NAME	FY 15-16 ACTUAL	FY 16-17 ACTUAL*	FY 16-17 BUDGET	FY 17-18 APPROVED
Non-Departmental	806,876.56	1,944,907.26	2,058,000.00	503,250.00
TOTAL EXPENDITURES	**806,876.56**	**1,944,907.26**	**2,058,000.00**	**503,250.00**
REVENUES OVER/(UNDER) EXPENDITURES	121,525.54	176,720.55	50,000.00	473,416.00

* Unaudited Actuals as of September 30, 2017

Revenues

ACCT NUM	ACCOUNT NAME	FY 15-16 ACTUAL	FY 16-17 ACTUAL*	FY 16-17 BUDGET	FY 17-18 APPROVED
TAXES					
06-4035	Sales Tax	925,617.19	928,228.98	916,000.00	976,666.00
06-4036	Interest	2,220.20	1,398.83	0.00	0.00
06-4037	Miscellaneous Revenue	564.71	0.00	0.00	0.00
	TOTAL TAXES	928,402.10	929,627.81	916,000.00	976,666.00
OTHER SOURCES & USES					
06-4901	Transfer In Fund Balance	0.00	1,192,000.00	1,192,000.00	0.00
	TOTAL OTHER SOURCES & USES	0.00	1,192,000.00	1,192,000.00	0.00
TOTAL REVENUES		**928,402.10**	**2,121,627.81**	**2,108,000.00**	**976,666.00**

* Unaudited Actuals as of September 30, 2017

Expenditures

ACCT NUM	ACCOUNT NAME	FY 15-16 ACTUAL	FY 16-17 ACTUAL*	FY 16-17 BUDGET	FY 17-18 APPROVED
NON-DEPARTMENTAL					
OPERATIONS					
06-510-8000	Administrative Support	200,000.04	49,999.99	50,000.00	50,000.00
06-510-8100	Audit	5,500.00	5,750.00	5,500.00	5,750.00
06-510-8275	Training/Workshops	770.00	778.25	5,000.00	5,000.00
06-510-8310	Legal Fees	5,537.50	4,654.50	10,000.00	10,000.00
06-510-8425	Dues/Memberships	25,500.00	35,600.00	37,500.00	37,500.00
06-510-8480	Marketing/Website Development	0.00	6,250.00	45,000.00	50,000.00
06-510-8550	Business Retention	3,403.70	25,898.62	75,000.00	25,000.00
06-510-8551	Community Development	35,709.24	2,205.49	20,000.00	20,000.00
	TOTAL OPERATIONS	276,420.48	131,136.85	248,000.00	203,250.00
CAPITAL					
06-510-9802	Infrastructure Improvements	519,239.63	3,770.41	0.00	0.00
06-510-9900	Gunda/Traffic Management	11,216.45	0.00	0.00	0.00
06-510-9901	Transfer To Capital Projects	0.00	1,810,000.00	1,810,000.00	300,000.00
	TOTAL CAPITAL	530,456.08	1,813,770.41	1,810,000.00	300,000.00
TOTAL NON-DEPARTMENTAL		806,876.56	1,944,907.26	2,058,000.00	503,250.00
TOTAL EXPENDITURES		**806,876.56**	**1,944,907.26**	**2,058,000.00**	**503,250.00**
REVENUES OVER/(UNDER) EXPENDITURES		**121,525.54**	**176,720.55**	**50,000.00**	**473,416.00**

* Unaudited Actuals as of September 30, 2017

City of Kemah, Texas

Annual Budget

October 1, 2017 – September 30, 2018

Capital Projects Budget

Adopted September 6, 2017

09 -CAPITAL PROJECTS
Budget Summary

REVENUE SUMMARY

ACCOUNT NAME	FY 15-16 ACTUAL	FY 16-17 ACTUAL*	FY 16-17 BUDGET	FY 17-18 APPROVED
Taxes	0.00	15.00	0.00	0.00
Other Income	0.00	209.22	0.00	0.00
Other Sources & Uses	0.00	3,767,922.07	4,820,000.00	0.00
TOTAL REVENUES	**0.00**	**3,768,146.29**	**4,820,000.00**	**0.00**

EXPENDITURE SUMMARY

ACCOUNT NAME	FY 15-16 ACTUAL	FY 16-17 ACTUAL*	FY 16-17 BUDGET	FY 17-18 APPROVED
Capital Projects	0.00	2,277,523.77	4,820,000.00	0.00
TOTAL EXPENDITURES	**0.00**	**2,277,523.77**	**4,820,000.00**	**0.00**
REVENUES OVER/(UNDER) EXPENDITURES	0.00	1,490,622.52	0.00	0.00

* Unaudited Actuals as of September 30, 2017

Revenues

ACCT NUM	ACCOUNT NAME	FY 15-16 ACTUAL	FY 16-17 ACTUAL*	FY 16-17 BUDGET	FY 17-18 APPROVED
TAXES					
09-4024	Misc. Revenue	0.00	15.00	0.00	0.00
	TOTAL TAXES	0.00	15.00	0.00	0.00
OTHER INCOME					
09-4516	Interest	0.00	209.22	0.00	0.00
	TOTAL OTHER INCOME	0.00	209.22	0.00	0.00
OTHER SOURCES & USES					
09-4901	Trans In GF	0.00	736,389.07	2,310,000.00	0.00
09-4104	Trans In Hotel Fund Projects	0.00	1,221,533.00	700,000.00	0.00
09-4106	Trans In KCDC	0.00	1,810,000.00	1,810,000.00	0.00
	TOTAL OTHER SOURCES & USES	0.00	3,767,922.07	4,820,000.00	0.00
TOTAL REVENUES		**0.00**	**3,768,146.29**	**4,820,000.00**	**0.00**

* Unaudited Actuals as of September 30, 2017

Expenditures

ACCT NUM	ACCOUNT NAME	FY 15-16 ACTUAL	FY 16-17 ACTUAL*	FY 16-17 BUDGET	FY 17-18 APPROVED
OPERATIONS					
09-510-8400	Operating Expense	0.00	60.00	0.00	0.00
	TOTAL OPERATIONS	0.00	60.00	0.00	0.00
CAPITAL					
09-510-9000	Road Improvements	0.00	845,655.93	1,830,000.00	0.00
09-510-9100	Drainage Improvements	0.00	27,220.05	250,000.00	0.00
09-510-9200	Downtown Improvements	0.00	275,272.56	1,140,000.00	0.00
09-510-9300	City Hall Improvements	0.00	34,124.07	750,000.00	0.00
09-510-9400	Park Improvements	0.00	39,120.68	150,000.00	0.00
09-510-9500	Community Entrances/Signs	0.00	34,536.88	125,000.00	0.00
09-510-9600	Computer/Av Upgrades	0.00	0.00	75,000.00	0.00
09-510-9700	Visitor Center Bldg.Park.Lot	0.00	1,021,533.60	500,000.00	0.00
	TOTAL CAPITAL	0.00	2,230,226.09	4,820,000.00	0.00
TOTAL CAPITAL PROJECTS		0.00	2,277,523.77	4,820,000.00	0.00
TOTAL EXPENDITURES		**0.00**	**2,277,523.77**	**4,820,000.00**	**0.00**
REVENUES OVER/(UNDER) EXPENDITURES		**0.00**	**1,490,622.52**	**0.00**	**0.00**

* Unaudited Actuals as of September 30, 2017