



CITY OF KEMAH
PROPOSED BUDGET 2020-2021

FILED: 8/6/2020

A handwritten signature in blue ink that reads "Terri Gale".

TERRI GALE, MAYOR

RECEIVED
AUG 06 2020
BY: *McOck*



August 6, 2020

Dear Mayor and Council:

State law requires the City of Kemah to file a budget with the City Secretary a minimum of 30 days prior to a scheduled vote for adoption of the operating budget. To be in compliance with state law, we are filing the attached budget for the 30-day public review period to begin, but this is just a draft and changes can be made before final adoption.

Revenue assumptions made in this budget keep the ad valorem tax collections at the no new revenue tax rate of .185000 and reduces fines and forfeiture fees to \$200,000, warrants to \$30,000 and licenses and permits will remain the same at \$150,000. Sales Tax assumptions are based on 80% of last years' sales tax collections of \$4,088,492. This will result in a reduction of sales tax revenue over last year of \$817,698.

The proposed budget does not include any raises or cost-of-living adjustments for any city staff members.

As City Staff we are committed to working with you over the next few weeks to refine this budget and finish with a document that works for everyone, but we are providing this balanced budget as a foundation for your work.

All the best,

A handwritten signature in black ink that reads "Walter Dant". The signature is written in a cursive, flowing style.

City Administrator

01 -GENERAL FUND

REVENUES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020			2020-2021	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	RE-ESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
TAXES							
01-4011	AD VALOREM TAXES - CURRENT	579,642	646,858	675,084	684,101	0	706,575
01-4015	AD VALOREM TAXES - DELINQU	6,183	(1,170)	7,000	0	0	0
01-4016	TAX PENALTY/INTEREST	7,444	5,872	0	0	0	0
01-4020	CENTERPOINT ENERGY	145,406	152,935	152,000	143,363	0	155,000
01-4021	FRONTIER/VERIZON	9,311	2,189	8,500	1,341	0	0
01-4022	AMERI WASTE FRANCHISE FEE	42,050	30,757	44,100	30,134	0	44,186
01-4023	COMCAST FRANCHISE FEES	52,355	57,476	55,000	40,563	0	55,000
01-4024	MISC. FRANCHISE FEES	4,501	3,701	6,500	2,763	0	4,000
01-4025	MIXED BEVERAGE TAX	228,290	243,483	255,000	218,634	0	182,612
01-4035	SALES TAX	3,975,470	3,726,876	4,238,224	2,979,695	0	3,270,794
01-4036	KCDC SALES TAX	(993,867)	0	(967,056)	(772,936)	0	(766,592)
01-4037	380 SALES TAX GRANTS	(18,942)	(970,281)	(20,000)	(84,866)	0	(24,000)
01-4038	GUARANTEED SHOPS OF KEMAH	0	0	277,500	0	0	(370,000)
01-4039	KCDC PORTION OF SHOPS OF K	0	0	(92,500)	(1,269)	0	0
TOTAL TAXES		4,037,841	3,898,697	4,639,352	3,241,523	0	3,257,575

4011 AD VALOREM TAXES - CURRENT
CURRENT YEAR NOTES:
Based on current tax rate, using the total taxable value of \$394,536,579 and subtracting 50% of Protested values (12,603,837. \$381,932,742 * .185 tax rate

4035 SALES TAX
CURRENT YEAR NOTES:
Based on 80% of the 2019 Fiscal Year of \$4,088,492. Less the 25% to KCDC

FINES & FORFEITURES

01-4101	COURT TAX RETAINER	6,626	5,389	5,000	3,588	0	5,000
01-4102	CASH SHORT/OVER	(16)	(175)	0	0	0	0
01-4104	LINEBARGER FEES	33,996	33,668	35,000	28,154	0	33,000
01-4105	FINES & FORFIETURES	227,729	364,607	320,000	205,532	0	200,000
01-4106	OMNI FEES	1,392	1,798	2,000	1,434	0	2,000
01-4107	SECURITY FUND REVENUE	3,789	9,902	4,710	3,564	0	4,700
01-4109-0010	TIME PYMT FEE (10.00)	2,967	4,159	4,500	3,224	0	3,000
01-4109-0025	TIME PYMT FEE (2.50)	742	1,040	1,100	715	0	1,100
01-4110	WARRANT FEES	24,308	31,699	50,000	25,307	0	30,000
01-4111	TECHNOLOGY FUND REVENUE	5,052	13,710	7,500	4,489	0	6,000
01-4113	MUNICIPAL JURY FUND	0	0	0	11	0	0
01-4114	LOCAL TRUANCY PREVENTION F	0	0	0	558	0	0
01-4115	COURT CREDIT CARD FEE	2,348	4,058	3,900	2,448	0	5,000
01-4118	CT JUDICAL FUND	752	1,385	1,000	601	0	1,000
01-4125	DOT REVENUE	1,104	747	0	0	0	0
01-4155	K-9 REVENUE	26,533	436	5,000	2,000	0	0
01-4157	TRAN.IN - TECHNOLOGY FUND	0	13,000	0	0	0	0
TOTAL FINES & FORFEITURES		337,322	485,424	439,710	281,625	0	290,800

01 -GENERAL FUND

REVENUES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020			2020-2021	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	RE-ESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
POLICE REVENUE							
01-4215 POLICE REPORTS	1,663	938	1,500	217	0	1,000	
01-4216 LEOSE TRAINING	2,019	2,111	2,000	1,907	0	2,000	
01-4219 POLICE OFFICER REVENUES	93	2,780	500	20	0	100	
01-4221 POLICE TRAINING FUNDS	0	2,000	0	0	0	0	
01-4222 POLICE DONATIONS VOODOO HU	0	32,913	0	0	0	0	
01-4226 CHILD SAFETY	925	309	0	251	0	200	
TOTAL POLICE REVENUE	4,699	41,051	4,000	2,394	0	3,300	
MANAGEMENT FEES							
01-4307 CITY PORTION OF COURT FINE	0	8,279	0	0	0	0	
01-4311 KCDC MANAGEMENT FEE	53,879	50,000	85,000	63,750	0	30,000	
01-4312 HOTEL MANAGEMENT FEE	50,000	50,000	85,000	63,750	0	30,000	
TOTAL MANAGEMENT FEES	103,879	108,279	170,000	127,500	0	60,000	
LICENCES & PERMITS							
01-4400 PERMITS & LICENSES	281,233	107,911	150,000	203,634	0	150,000	
01-4401 ALCOHOLIC BEVERAGE PERMIT	12,280	14,205	14,000	130	0	100	
01-4402 SIGN PERMIT	1,600	2,865	2,000	1,478	0	2,000	
01-4405 BURGLAR ALARM REGISTRATION	450	550	500	625	0	500	
01-4406 STREET CULVERTS	612	8,939	2,000	0	0	2,000	
01-4407 BUSINESS REGISTRATION	2,525	1,625	2,000	175	0	500	
01-4430 PEDDLER PERMIT	475	725	1,200	125	0	150	
01-4440 TAXI CAB PERMIT	2,000	2,000	2,000	2,000	0	2,000	
01-4445 WRECKER PERMIT	5,775	6,550	6,000	6,050	0	6,000	
TOTAL LICENCES & PERMITS	306,950	145,370	179,700	214,216	0	163,250	
OTHER INCOME							
01-4505 SALE OF FIXED ASSETS	6,401	4,274	0	0	0	0	
01-4510 SALE OF PROPERTY	0	28,641	300,000	16,872	0	0	
01-4512 CLEAR CHANNEL LEASE	60,000	75,000	60,000	15,000	0	67,500	
01-4515 OPEN RECORDS REQUEST	309	0	0	588	0	100	
01-4516 INTEREST	23,073	10,673	7,500	5,593	0	8,000	
01-4517 COMMUNITY CENTER RENTAL	20,063	24,560	22,000	5,800	0	8,000	
01-4518 PARKING LOT REVENUE	0	0	0	0	0	14,400	
01-4520 INSURANCE REIMBURSEMENTS	86,356	6,455	0	12,224	0	0	
01-4521 RENTAL INCOME	29,733	22,600	26,400	14,200	0	0	
01-4590 MISC. INCOME	5,464	13,750	5,000	5,286	0	5,200	
TOTAL OTHER INCOME	231,399	185,953	420,900	75,563	0	103,200	
4512 CLEAR CHANNEL LEASE			CURRENT YEAR NOTES: Based on an increase to \$67500. a year per contract				
4518 PARKING LOT REVENUE			CURRENT YEAR NOTES: REPRESENTS T BONE TOMS PARKING LOT RENTAL \$1200 X 12 MONTHS				
FIRE DEPT REVENUE							
01-4600 FIRE DEPT REIMBURSEMENT	98,971	99,256	101,639	29,007	0	0	
01-4610 FEMA REIMBURSEMENT	50,528	74,960	0	0	0	0	
TOTAL FIRE DEPT REVENUE	149,499	174,216	101,639	29,007	0	0	

01 -GENERAL FUND

REVENUES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020			2020-2021	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	RE-ESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
01-4799 CRIME VICTIM REIMBURSEMENT	0	1,865	0	0	0	0	
TOTAL	0	1,865	0	0	0	0	
OTHER SOURCES & USES							
TOTAL REVENUES	5,171,589	5,040,854	5,955,301	3,971,830	0	3,878,125	

PROPOSED

01 -GENERAL FUND
 ADMINISTRATION

DEPARTMENTAL EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020			2020-2021	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	RE-ESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>PERSONNEL SERVICES</u>							
01-510-5125 CAR ALLOWANCE	10,054	10,027	10,000	3,573	0	0	
01-510-5150 CELL PHONE ALLOWANCE	1,810	1,805	2,701	1,647	0	2,700	
01-510-5210 EMERGENCY OPERATIONS	8,330	0	0	0	0	0	
01-510-5270 INSURANCE ADMINISTRATION	71,977	60,699	59,101	32,488	0	44,518	
01-510-5275 UNEMPLOYMENT	1,134	75	648	452	0	3,039	
01-510-5280 WORKERS COMP	1,745	1,264	2,043	7,131	0	855	
01-510-5370 PAYROLL TAX	33,549	29,758	22,078	12,903	0	14,530	
01-510-5400 RETIREMENT ADMINISTRATION	34,068	30,665	21,039	13,070	0	12,251	
01-510-5410 SALARIES	422,859	412,407	270,115	158,026	0	185,000	
01-510-5411 OVERTIME	925	393	0	0	0	0	
01-510-5412 INCENTIVE PAY/CERTIFICATIO	1,708	6,900	4,700	4,400	0	1,500	
01-510-5413 LONGEVITY	1,485	1,235	1,090	1,250	0	740	
01-510-5420 HR COMPENSATION/PROGRAM PO	35,847	(720)	0	0	0	0	
TOTAL PERSONNEL SERVICES	625,490	554,509	393,515	234,939	0	265,133	
<u>EMPLOYEE RELATED</u>							
01-510-6000 HR EXPENSES	3,202	2,279	1,500	1,132	0	1,500	
01-510-6002 EMPLOYEE TESTING	0	0	0	0	0	80	
01-510-6005 FLEX CARDS ADMIN FEES	0	1,100	1,100	1,100	0	1,100	
01-510-6010 TRAINING - ALL ADMIN	14,072	9,900	7,000	666	0	3,000	
01-510-6011 TRAINING - CITY COUNCIL	2,091	1,595	3,095	2,937	0	3,000	
TOTAL EMPLOYEE RELATED	19,366	14,874	12,695	5,836	0	8,680	
<u>SUPPLIES</u>							
01-510-7300 SMALL TOOLS & EQUIPMENT	2,500	699	0	0	0	2,000	
01-510-7350 OFFICE SUPPLIES	6,561	4,068	2,200	2,803	0	3,500	
01-510-7400 POSTAGE	4,911	2,217	900	7,248	0	6,000	
TOTAL SUPPLIES	13,972	6,984	3,100	10,051	0	11,500	
<u>OPERATIONS</u>							
01-510-8100 AUDIT	23,500	25,500	25,000	20,000	0	25,000	
01-510-8125 ELECTION EXPENSES	0	9,602	10,000	0	0	20,000	
01-510-8130 INSPECTION FEES	111,927	30,620	25,000	93,233	0	40,000	
01-510-8200 INSURANCE-LIABILITY	65,317	88,016	89,140	92,492	0	89,140	
01-510-8275 COMMUNITY RELATIONS	9,415	19,635	25,000	20,117	0	25,000	
01-510-8310 LEGAL EXPENSE	88,013	87,643	85,000	87,490	0	85,000	
01-510-8315 PROFESSIONAL FEES	17,538	2,109	0	0	0	0	
01-510-8325 RENTALS/SERVICE AGREEMENTS	51,344	39,600	59,969	30,967	0	55,000	
01-510-8326 EMERGENCY SERVICES	154,052	154,052	165,000	123,750	0	165,000	
01-510-8400 OPERATION EXPENSES	4,296	7,193	2,000	7,511	0	2,100	
01-510-8405 PUBLICATIONS	3,025	5,703	0	57	0	100	
01-510-8425 ANNUAL DUES	4,346	5,674	3,000	8,234	0	6,000	
01-510-8440 UTILITIES/GAS	28,089	21,336	27,500	14,847	0	25,000	
01-510-8445 CITY HALL MAINTENANCE	22,338	23,821	32,000	72,744	0	25,000	
01-510-8455 COMMUNITY CENTER EXPENSE	23,653	17,889	25,000	18,488	0	25,000	
01-510-8460 CODIFICATION	475	1,225	3,490	225	0	1,500	
01-510-8465 RECORDS MANAGEMENT	6,360	5,433	7,569	2,495	0	5,000	

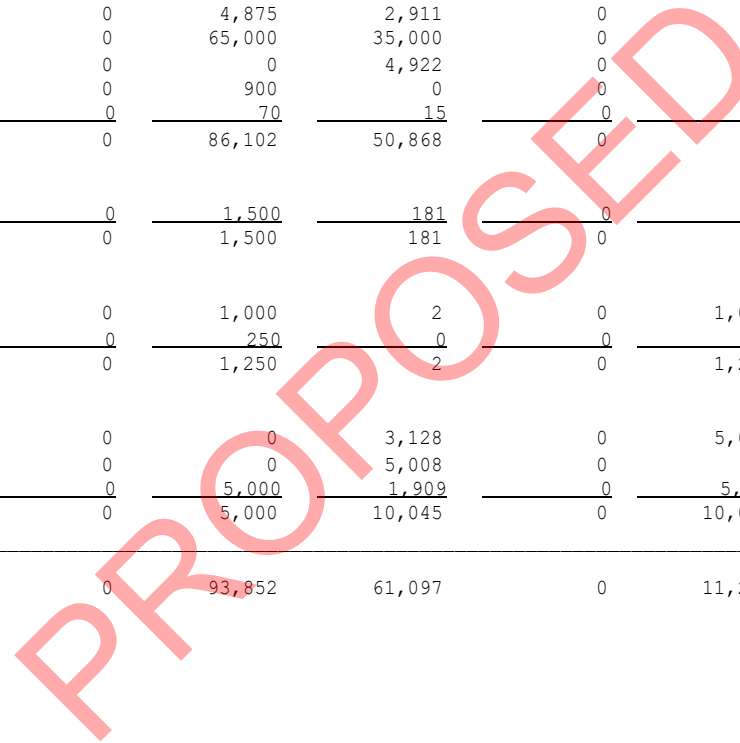
01 -GENERAL FUND
 ADMINISTRATION

DEPARTMENTAL EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020			2020-2021	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	RE-ESTIMATED ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
						DR	WORKSPACE
01-510-8515 CONTRACT SERVICES	<u>60,335</u>	<u>145,538</u>	<u>20,000</u>	<u>33,692</u>	<u>0</u>	<u>60,000</u>	
TOTAL OPERATIONS	674,024	690,588	604,668	626,341	0	653,840	
510-8325 RENTALS/SERVICE AGREEMENTS							
510-8400 OPERATION EXPENSES							
510-8405 PUBLICATIONS							
510-8515 CONTRACT SERVICES							
<u>OTHER SOURCES/USES</u>							
01-510-9400 CAPITAL OUTLAY - EQUIPMENT	0	(35,765)	0	13,869	0	0	
01-510-9901 TRANSF TO CAPITAL PROJECTS	<u>0</u>	<u>0</u>	<u>600,000</u>	<u>500,000</u>	<u>0</u>	<u>0</u>	
TOTAL OTHER SOURCES/USES	0	(35,765)	600,000	513,869	0	0	
TOTAL ADMINISTRATION	1,332,851	1,231,191	1,613,978	1,391,036	0	939,153	

PROPOSED

01 -GENERAL FUND
 COMMUNICATIONS/MARKETING

DEPARTMENTAL EXPENDITURES			2019-2020			2020-2021	
	2017-2018 ACTUAL	2018-2019 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	RE-ESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>PERSONNEL SERVICES</u>							
01-515-5150 CELL PHONE ALLOWANCE	0	0	900	0	0	0	
01-515-5270 GROUP INSURANCE	0	0	8,863	4,775	0	0	
01-515-5275 UNEMPLOYMENT	0	0	162	144	0	0	
01-515-5280 WORKERS COMP	0	0	216	180	0	0	
01-515-5370 PAYROLL TAX	0	0	5,116	2,921	0	0	
01-515-5400 RETIREMENT	0	0	4,875	2,911	0	0	
01-515-5410 SALARIES	0	0	65,000	35,000	0	0	
01-515-5411 OVERTIME	0	0	0	4,922	0	0	
01-515-5412 INCENTIVE/CERTIFICATON PAY	0	0	900	0	0	0	
01-515-5413 LONGETIVITY	0	0	70	15	0	0	
TOTAL PERSONNEL SERVICES	0	0	86,102	50,868	0	0	
<u>EMPLOYEE RELATED</u>							
01-515-6010 TRAINING/TRAVEL	0	0	1,500	181	0	0	
TOTAL EMPLOYEE RELATED	0	0	1,500	181	0	0	
<u>SUPPLIES</u>							
01-515-7350 OFFICE SUPPLIES	0	0	1,000	2	0	1,000	
01-515-7400 POSTAGE	0	0	250	0	0	250	
TOTAL SUPPLIES	0	0	1,250	2	0	1,250	
<u>OPERATIONS</u>							
01-515-8275 COMMUNITY/PUBLIC RELATIONS	0	0	0	3,128	0	5,000	
01-515-8400 OPERATION EXPENSES	0	0	0	5,008	0	0	
01-515-8405 PUBLICATIONS	0	0	5,000	1,909	0	5,000	
TOTAL OPERATIONS	0	0	5,000	10,045	0	10,000	
TOTAL COMMUNICATIONS/MARKETING	0	0	93,852	61,097	0	11,250	



01 -GENERAL FUND
 MUNICIPAL COURT

DEPARTMENTAL EXPENDITURES	2017-2018	2018-2019	2019-2020			2020-2021	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	RE-ESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>PERSONNEL SERVICES</u>							
01-520-5270 INSURANCE COURT	16,922	13,756	13,673	12,443	0	15,095	
01-520-5275 UNEMPLOYMENT INSURANCE	508	51	648	366	0	782	
01-520-5280 WORKERS COMP INS	530	214	211	376	0	319	
01-520-5370 PAYROLL TAX	4,326	4,782	5,008	4,373	0	5,482	
01-520-5400 RETIREMENT COURT	2,732	3,174	3,037	3,035	0	3,152	
01-520-5410 SALARIES	61,081	63,759	63,360	55,932	0	70,800	
01-520-5411 OVERTIME	475	169	1,000	422	0	0	
01-520-5412 INCENTIVE PAY/CERTIFICATIO	0	0	1,200	600	0	600	
01-520-5413 LONGEVITY	85	145	205	200	0	265	
TOTAL PERSONNEL SERVICES	86,658	86,051	88,342	77,747	0	96,495	
<u>EMPLOYEE RELATED</u>							
01-520-6002 EMPLOYEE TESTING	0	0	0	40	0	0	
01-520-6010 TRAINING - CLERK/JUDGE	3,121	647	2,600	849	0	2,500	
TOTAL EMPLOYEE RELATED	3,121	647	2,600	889	0	2,500	
<u>SUPPLIES</u>							
01-520-7350 OFFICE EXPENSE	842	961	530	658	0	1,000	
01-520-7400 POSTAGE	1,126	527	700	471	0	1,000	
01-520-7700 SOFTWARE PURCHASE/RENEWAL	990	70	236	0	0	0	
01-520-7702 HARDWARE PURCHASE	220	12,583	0	0	0	0	
TOTAL SUPPLIES	3,178	14,140	1,466	1,129	0	2,000	
<u>OPERATIONS</u>							
01-520-8310 LEGAL EXPENSE	25,122	31,975	27,600	16,425	0	25,000	
01-520-8311 CONTRACTED SERVICES	0	0	0	0	0	4,145	
01-520-8325 RENTAL/SERVICE AGREEMENT	6,119	5,196	4,145	12,360	0	0	
01-520-8413 LINEBARGER COLLECTION FEES	33,663	30,792	35,000	7,269	0	33,000	
01-520-8415 JUROR EXPENSE	0	0	144	0	0	0	
01-520-8425 ANNUAL DUES	186	150	0	0	0	100	
01-520-8430 TECHNOLOGY FUND EXPENSES	18,432	18,577	7,500	6,157	0	19,000	
01-520-8431 SECURITY FEE EXPENSES	7,278	6,691	4,710	1,186	0	2,000	
01-520-8460 MISC. OPERATIONS	507	0	0	0	0	0	
01-520-8470 CREDIT CARDS FEES	4,754	6,285	5,500	5,471	0	5,500	
TOTAL OPERATIONS	96,060	99,667	84,599	48,867	0	88,745	
TOTAL MUNICIPAL COURT	189,017	200,504	177,007	128,631	0	189,740	

01 -GENERAL FUND
 IT

DEPARTMENTAL EXPENDITURES	(----- 2019-2020 -----) (----- 2020-2021 -----)					REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE	
	2017-2018 ACTUAL	2018-2019 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	RE-ESTIMATED ACTUAL			
<u>PERSONNEL SERVICES</u>								
01-525-5150 CELL PHONE ALLOWANCE	0	0	900	0	0	900		
01-525-5270 GROUP INSURANCE	0	0	18,462	3,666	0	9,751		
01-525-5275 UNEMPLOYMENT	0	0	162	144	0	1,295		
01-525-5280 WORKERS COMP	0	0	265	172	0	364		
01-525-5370 PAYROLL TAX	0	0	6,263	4,101	0	6,193		
01-525-5400 RETIREMENT	0	0	5,968	3,908	0	5,222		
01-525-5410 SALARIES	0	0	80,000	73,556	0	80,000		
01-525-5411 OVERTIME	0	0	0	3,779	0	0		
01-525-5412 INCENTIVES/CERT.PAY	0	0	900	600	0	0		
01-525-5413 LONGETIVITY	0	0	70	0	0	60		
TOTAL PERSONNEL SERVICES	0	0	112,990	89,926	0	103,785		
<u>EMPLOYEE RELATED</u>								
01-525-6010 TRAINING	0	0	1,500	0	0	0		
TOTAL EMPLOYEE RELATED	0	0	1,500	0	0	0		
<u>SUPPLIES</u>								
01-525-7300 SMALL TOOLS & EQUIPMENT	0	0	12,000	8,082	0	5,000		
01-525-7350 OFFICE SUPPLIES	0	0	1,000	156	0	0		
01-525-7400 POSTAGE	0	0	750	0	0	0		
01-525-7700 SOFTWARE PURCHASES	0	0	0	10,368	0	10,000		
01-525-7701 SOFTWARE RENEWALS	0	0	19,743	13,746	0	16,000		
01-525-7702 HARDWARE PURCHASES	0	0	4,088	9,484	0	6,000		
01-525-7704 AV SYSTEM MAINTENANCE	0	0	4,900	32	0	1,000		
01-525-7706 WEBSITE/DOMAIN EXPENSES	0	0	10,535	7,052	0	7,000		
TOTAL SUPPLIES	0	0	53,016	48,920	0	45,000		
525-7300 SMALL TOOLS & EQUIPMENT								
			CURRENT YEAR NOTES: TABLET PURCHASES TO GO PAPERLESS FOR AGENDAS					
<u>OPERATIONS</u>								
01-525-8515 CONTRACT SERVICES	0	0	10,000	8,745	0	0		
TOTAL OPERATIONS	0	0	10,000	8,745	0	0		
<u>OTHER SOURCES/USES</u>								
TOTAL IT	0	0	177,506	147,591	0	148,785		

01 -GENERAL FUND
 PUBLIC WORKS

DEPARTMENTAL EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020			2020-2021	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	RE-ESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>PERSONNEL SERVICES</u>							
01-530-5270 GROUP INSURANCE	80,585	80,032	102,000	58,403	0	71,300	
01-530-5275 UNEMPLOY,TAX	1,376	44	1,296	864	0	3,356	
01-530-5280 W/COMP	14,870	9,456	12,128	9,795	0	13,654	
01-530-5370 P/R TAX -	16,228	15,333	20,342	13,893	0	16,044	
01-530-5400 RETIREMENT PUBLIC WORKS	15,980	16,482	18,489	14,327	0	13,527	
01-530-5410 SALARIES	225,977	222,013	245,864	181,768	0	201,615	
01-530-5411 OVERTIME	1,398	2,563	10,000	846	0	1,500	
01-530-5412 INCENTIVE/CERTIFICATION	1,650	1,800	3,000	1,800	0	1,800	
01-530-5413 LONGEVITY	5,505	5,740	5,785	6,085	0	6,305	
TOTAL PERSONNEL SERVICES	363,570	353,463	418,904	287,782	0	329,101	
<u>EMPLOYEE RELATED</u>							
01-530-6002 EMPLOYEE TESTING	80	0	600	0	0	0	
01-530-6010 TRAINING	690	505	5,000	215	0	1,500	
TOTAL EMPLOYEE RELATED	770	505	5,600	215	0	1,500	
<u>SUPPLIES</u>							
01-530-7200 FUEL	13,157	12,296	13,000	9,289	0	13,000	
01-530-7300 SMALL TOOLS	36,007	2,283	3,000	3,830	0	3,000	
01-530-7500 CHEMICALS	1,775	1,814	2,500	1,483	0	2,500	
TOTAL SUPPLIES	50,939	16,393	18,500	14,603	0	18,500	
<u>OPERATIONS</u>							
01-530-8215 STORM WATER MGMT PROG.	732	13,209	20,000	40,749	0	20,000	
01-530-8230 RESIDENTIAL SOLID WASTE DI	107,251	145,840	135,000	79,159	0	135,000	
01-530-8250 MAINT. RADIOS - PUBLIC WOR	0	1,197	2,000	0	0	0	
01-530-8300 UNIFORMS	6,662	5,111	6,000	4,481	0	5,000	
01-530-8325 RENTAL/SERVICES	17,364	6,491	14,000	6,089	0	14,000	
01-530-8330 MATERIALS	15,251	15,583	10,000	10,898	0	10,000	
01-530-8335 LANDSCAPING	25,678	39,243	20,000	14,352	0	10,000	
01-530-8425 ANNUAL DUES	369	189	400	0	0	0	
01-530-8440 UTILITIES	87,973	86,479	85,000	51,329	0	85,000	
01-530-8445 MAINT BUILDING/GROUND	14,040	17,361	25,000	17,852	0	15,000	
01-530-8450 EQUIPMENT MAINT.	23,798	27,496	20,000	15,248	0	15,000	
01-530-8460 OTHER OPERATING	3,817	6,967	2,000	2,865	0	3,000	
01-530-8470 TRAFFIC CONTROL	5,387	2,191	4,000	4,113	0	4,000	
TOTAL OPERATIONS	308,322	367,357	343,400	247,136	0	316,000	
<u>OTHER SOURCES/USES</u>							
01-530-9400 CAPITAL OUTLAY	7,771	0	0	0	0	0	
TOTAL OTHER SOURCES/USES	7,771	0	0	0	0	0	
TOTAL PUBLIC WORKS	731,372	737,718	786,404	549,736	0	665,101	

01 -GENERAL FUND
 POLICE

		----- 2019-2020 -----) (----- 2020-2021 -----)						
DEPARTMENTAL EXPENDITURES		2017-2018 ACTUAL	2018-2019 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	RE-ESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>PERSONNEL SERVICES</u>								
01-540-5270	INSURANCE POLICE	304,361	285,157	343,732	185,424	0	240,770	
01-540-5275	UNEMPLOYMENT	4,261	361	5,130	3,486	0	20,881	
01-540-5280	WORKER'S COMP	53,816	31,043	44,808	38,923	0	46,270	
01-540-5370	PAYROLL TAX POLICE	102,209	104,370	122,064	99,920	0	100,276	
01-540-5400	RETIREMENT POLICE	102,069	104,563	116,319	97,924	0	75,161	
01-540-5410	SALARIES POLICE	1,306,391	1,328,948	1,425,117	1,060,162	0	1,060,238	
01-540-5411	OVERTIME	71,010	99,424	100,000	172,163	0	100,000	
01-540-5412	INCENTIVE PAY/CERTIFICATIO	52,859	60,191	39,155	59,871	0	26,435	
01-540-5413	LONGEVITY	15,155	13,255	11,330	12,980	0	6,180	
01-540-5415	PART TIME PERSONNEL	18,874	15,682	0	25,013	0	0	
TOTAL PERSONNEL SERVICES		2,031,005	2,042,993	2,207,655	1,755,868	0	1,676,211	
<u>EMPLOYEE RELATED</u>								
01-540-6002	EMPLOYEE TESTING	1,015	4,518	1,000	945	0	1,000	
01-540-6010	TRAINING/WORKSHOP	18,046	14,792	15,000	9,196	0	10,000	
TOTAL EMPLOYEE RELATED		19,061	19,310	16,000	10,141	0	11,000	
<u>SUPPLIES</u>								
01-540-7200	POLICE VEHICLES	51,344	48,561	35,000	23,223	0	35,000	
01-540-7300	SMALL TOOLS/EQUIPMENT	1,026	6,929	3,000	2,462	0	2,000	
01-540-7350	OFFICE SUPPLIES	3,488	4,878	4,000	4,041	0	3,000	
01-540-7355	CHILD SAFETY MATERIALS	3,291	2,909	0	0	0	0	
01-540-7400	POSTAGE	519	415	750	99	0	500	
01-540-7500	MISC. SUPPLIES	1,405	1,462	2,500	2,228	0	1,500	
01-540-7600	K-9 EXPENSE	18,063	1,731	5,000	915	0	4,000	
TOTAL SUPPLIES		79,135	66,885	50,250	32,968	0	46,000	
<u>OPERATIONS</u>								
01-540-8210	COMPUTER TECHNOLOGY	22,182	14,394	0	78	0	0	
01-540-8250	RADIO COMMUNICATIONS	11,702	14,829	20,000	16,965	0	15,000	
01-540-8276	LEOSE TRAINING	0	1,499	0	0	0	0	
01-540-8300	UNIFORMS POLICE	8,979	12,720	15,000	12,533	0	10,000	
01-540-8301	AMMO	0	3,500	0	0	0	2,000	
01-540-8325	RENTAL/SERVICE AGREEMENT	57,374	71,096	62,500	51,643	0	55,000	
01-540-8350	DETENTIONS POLICE	846	1,771	2,000	579	0	1,000	
01-540-8375	COMMUNITY ORIENTED POLICIN	94	1,305	1,500	80	0	1,000	
01-540-8400	SUPPLIES OPERATIONS	1,074	1,333	2,000	964	0	1,000	
01-540-8425	DUES/SUBSCRIPTIONS	763	492	750	237	0	500	
01-540-8450	MAINTENANCE-VEHICLES	28,214	26,310	25,000	35,804	0	25,000	
01-540-8460	MISC OPERATIONAL COST POLI	11,262	13,865	0	0	0	0	
01-540-8475	EMPLOYEE AWARDS/PRESENTATI	1,648	3,590	2,000	50	0	500	
01-540-8476	POLICE EXPENSES - DONATION	0	31,756	0	0	0	0	
01-540-8600	EMERGENCY MANAGEMENT	8,315	7,523	0	7,970	0	3,000	
TOTAL OPERATIONS		152,453	205,981	130,750	126,903	0	114,000	

01 -GENERAL FUND
 POLICE

DEPARTMENTAL EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020			2020-2021	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	RE-ESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>OTHER SOURCES/USES</u>							
01-540-9100 VEHICLES PRINCIPAL	68,064	405	0	0	0	0	
01-540-9301 CAPITAL EXPENSE- FURNITURE	<u>0</u>	<u>22,752</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL OTHER SOURCES/USES	68,064	23,157	0	0	0	0	
TOTAL POLICE	2,349,718	2,358,326	2,404,655	1,925,880	0	1,847,211	

PROPOSED

01 -GENERAL FUND
 FIRE DEPARTMENTNT

DEPARTMENTAL EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	(----- 2019-2020 -----)			(----- 2020-2021 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	RE-ESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>PERSONNEL SERVICES</u>							
01-550-5270 INSURANCE FIRE DEPT	9,373	9,066	9,506	1,872	0	0	_____
01-550-5275 UNEMPLOYMENT	162	6	171	0	0	0	_____
01-550-5280 WORKERS COMP	2,709	1,512	2,022	1,759	0	0	_____
01-550-5370 PAYROLL TAX	5,838	5,691	5,986	1,895	0	0	_____
01-550-5400 RETIREMENT FIRE DEPT	5,503	5,499	5,704	1,806	0	0	_____
01-550-5410 SALARIES	75,409	75,207	75,005	20,397	0	0	_____
01-550-5412 INCENTIVE/CERTIFICATION	1,272	2,180	2,180	2,180	0	0	_____
01-550-5413 LONGEVITY	<u>35</u>	<u>95</u>	<u>1,065</u>	<u>150</u>	<u>0</u>	<u>0</u>	<u>_____</u>
TOTAL PERSONNEL SERVICES	100,300	99,256	101,639	30,059	0	0	_____
TOTAL FIRE DEPARTMENTNT	100,300	99,256	101,639	30,059	0	0	_____

PROPOSED

01 -GENERAL FUND
 GRANT

DEPARTMENTAL EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	(----- 2019-2020 -----)			(----- 2020-2021 -----)	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	RE-ESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>OPERATIONS</u>							
01-570-8700 TCDF PLANNING GRANT	<u>0</u>	<u>3,500</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OPERATIONS	0	3,500	0	0	0	0	0
<hr/>							
TOTAL GRANT	0	3,500	0	0	0	0	0
<hr/>							
TOTAL EXPENDITURES	<u>4,703,259</u>	<u>4,630,495</u>	<u>5,355,041</u>	<u>4,234,031</u>	<u>0</u>	<u>3,801,240</u>	<u>0</u>
<hr/>							
REVENUE OVER/ (UNDER) EXPENDITURES	<u>468,330</u>	<u>410,358</u>	<u>600,260</u>	<u>(262,202)</u>	<u>0</u>	<u>76,885</u>	<u>0</u>

PROPOSED

04 -HOTEL & MOTEL FUND

REVENUES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020			2020-2021		
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	RE-ESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE	
<u>TAXES</u>								
04-4022-01	LANDRY'S BOARDWALK INN	188,343	180,813	185,000	116,177	0	135,610	_____
04-4022-02	SCOTTISH INN & SUITES	17,311	8,855	9,000	5,418	0	6,650	_____
04-4022-03	PALACE INN	60,264	26,232	25,000	19,640	0	19,675	_____
04-4022-04	HOLIDAY INN	312,831	236,900	240,000	92,878	0	177,675	_____
04-4022-05	KEMAH TRADING COMPANY	17,849	10,314	4,000	8,381	0	7,750	_____
04-4022-06	CLIPPER INN	3,721	1,016	1,200	504	0	1,000	_____
04-4022-07	DAYS INN	61,863	36,685	40,000	28,003	0	27,515	_____
04-4022-10	MISC. VACATION RENTALS	18,229	14,117	16,200	11,620	0	10,588	_____
04-4023	INTEREST	616	3,291	3,000	1,767	0	2,500	_____
04-4024	MISCELLANEOUS	<u>1</u>	<u>0</u>	<u>0</u>	<u>11</u>	<u>0</u>	<u>0</u>	_____
	TOTAL TAXES	681,027	518,223	523,400	284,398	0	388,963	_____
<u>OTHER SOURCES & USES</u>								
	TOTAL REVENUES	681,027	518,223	523,400	284,398	0	388,963	=====

PROPOSED

04 -HOTEL & MOTEL FUND
 NON-DEPARTMENTAL

	(----- 2019-2020 -----) (----- 2020-2021 -----)						
DEPARTMENTAL EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	RE-ESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>EMPLOYEE RELATED</u>							
04-510-6010 TRAVEL & TRAINING	736	0	0	0	0	0	
TOTAL EMPLOYEE RELATED	736	0	0	0	0	0	
<u>OPERATIONS</u>							
04-510-8100 BAY AREA HOUSTON CVB	97,737	84,681	78,000	40,623	0	50,000	
04-510-8135 TRAFFIC CONTROL	0	0	50,000	32,117	0	30,000	
04-510-8150 KEMAH VISITOR CENTER MAINT	21,607	24,583	20,000	11,566	0	20,000	
04-510-8400 ADVERTISING & PROMOTIONS	40,919	63,745	50,000	26,085	0	40,000	
04-510-8410 TOURISM WEBSITE/DOMAIN	8,273	4,135	7,500	0	0	5,000	
04-510-8425 ANNUAL DUES	600	0	1,000	0	0	0	
04-510-8435 UTILITIES	6,840	12,924	10,500	12,238	0	10,000	
04-510-8440 CITY EVENTS	35,899	35,794	25,000	7,779	0	25,000	
04-510-8450 CITY SPONSORED EVENTS	25,660	34,845	17,500	25,000	0	25,000	
04-510-8501 AVIAN PIRATES	0	0	3,500	0	0	0	
04-510-8502 BAY DAY	0	0	2,500	0	0	2,000	
04-510-8503 BLESSING THE FLEET	7,518	5,000	5,000	2,954	0	3,000	
04-510-8504 CHRISTMAS BOAT PARADE	7,500	7,500	7,500	7,600	0	5,000	
04-510-8508 KEMAH SALUTE TO MILITARY S	20,000	19,977	19,888	19,917	0	20,000	
04-510-8510 KREWE DU LAC	7,299	1,633	5,000	3,716	0	4,000	
04-510-8511 MISS KEMAH/MISS KEMAH TEEN	15,003	844	15,000	14,684	0	15,000	
04-510-8513 TEXAS OUTLAW CHALLENGE	7,500	7,500	7,500	7,500	0	5,000	
04-510-8514 YACHTY GRAS NIGHT BOAT PAR	7,000	2,500	2,500	2,500	0	2,000	
04-510-8800 ADMINISTRATIVE SUPPORT	50,000	50,000	85,000	63,750	0	30,000	
TOTAL OPERATIONS	359,355	355,661	412,888	278,030	0	291,000	
<u>OTHER SOURCES/USES</u>							
04-510-9100 CAPITAL PROJECTS	0	0	0	9,323	0	0	
04-510-9901 TRANSFER TO CAPITAL PPROJE	0	(1,146,533)	100,000	100,000	0	0	
TOTAL OTHER SOURCES/USES	0	(1,146,533)	100,000	109,323	0	0	
TOTAL NON-DEPARTMENTAL	360,091	(790,872)	512,888	387,353	0	291,000	
TOTAL EXPENDITURES	360,091	(790,872)	512,888	387,353	0	291,000	
REVENUE OVER/(UNDER) EXPENDITURES	320,936	1,309,095	10,512	(102,954)	0	97,963	

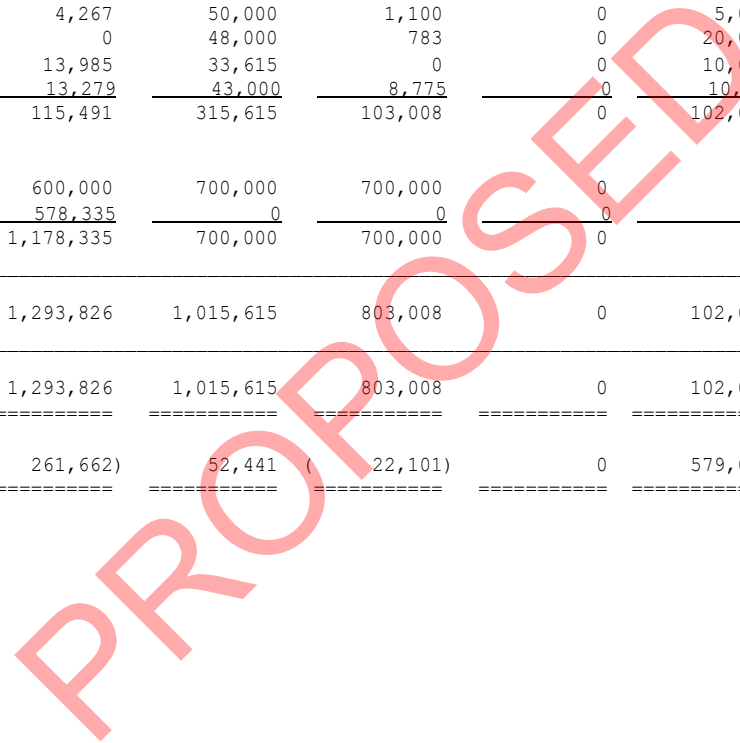
06 -KCDC

REVENUES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020			2020-2021	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	RE-ESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>TAXES</u>							
06-4035 SALES TAX	993,867	934,374	967,056	738,816	0	766,592	_____
06-4036 INTEREST	2,369	9,891	8,500	6,703	0	7,000	_____
06-4037 MISCELLANEOUS REVENUE	34,494	0	0	0	0	0	_____
06-4038 SHOPS OF KEMAH	<u>0</u>	<u>87,900</u>	<u>92,500</u>	<u>35,388</u>	<u>0</u>	<u>(92,500)</u>	=====
TOTAL TAXES	1,030,731	1,032,164	1,068,056	780,907	0	681,092	=====
4035 SALES TAX	CURRENT YEAR NOTES: Sales tax projections for the upcoming fiscal year have been reduced by 25% over the 2019-2020 fiscal year. This reflects the projections of the effects of COVID-19 on the upcoming fiscal year.						
<u>OTHER SOURCES & USES</u>							
TOTAL REVENUES	1,030,731	1,032,164	1,068,056	780,907	0	681,092	=====

PROPOSED

06 -KCDC
 NON-DEPARTMENTAL

DEPARTMENTAL EXPENDITURES	2017-2018	2018-2019	2019-2020			2020-2021	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	RE-ESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>OPERATIONS</u>							
06-510-8000 ADMINISTRATIVE SUPPORT	50,000	50,000	85,000	63,750	0	30,000	
06-510-8100 AUDIT	5,750	6,000	6,000	0	0	6,000	
06-510-8275 TRAINING/WORKSHOPS	1,977	1,040	5,000	0	0	0	
06-510-8310 LEGAL FEES	2,700	1,875	10,000	3,600	0	6,000	
06-510-8425 DUES/MEMBERSHIPS	15,000	25,045	35,000	25,000	0	15,000	
06-510-8480 MARKETING/WEBSITE DEVELOPM	3,273	4,267	50,000	1,100	0	5,000	
06-510-8550 BUSINESS RETENTION	60	0	48,000	783	0	20,000	
06-510-8551 COMMUNITY DEVELOPMENT	10,614	13,985	33,615	0	0	10,000	
06-510-8552 BEAUTIFICATION	<u>0</u>	<u>13,279</u>	<u>43,000</u>	<u>8,775</u>	<u>0</u>	<u>10,000</u>	
TOTAL OPERATIONS	89,374	115,491	315,615	103,008	0	102,000	
<u>OTHER SOURCES/USES</u>							
06-510-9901 TRANSFER TO CAPITAL PROJEC	300,000	600,000	700,000	700,000	0	0	
06-510-9903 BEL ROAD EXPANSION	<u>0</u>	<u>578,335</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
TOTAL OTHER SOURCES/USES	300,000	1,178,335	700,000	700,000	0	0	
TOTAL NON-DEPARTMENTAL	389,374	1,293,826	1,015,615	803,008	0	102,000	
TOTAL EXPENDITURES	<u>389,374</u>	<u>1,293,826</u>	<u>1,015,615</u>	<u>803,008</u>	<u>0</u>	<u>102,000</u>	
REVENUE OVER/(UNDER) EXPENDITURES	<u>641,357</u>	<u>(261,662)</u>	<u>52,441</u>	<u>(22,101)</u>	<u>0</u>	<u>579,092</u>	



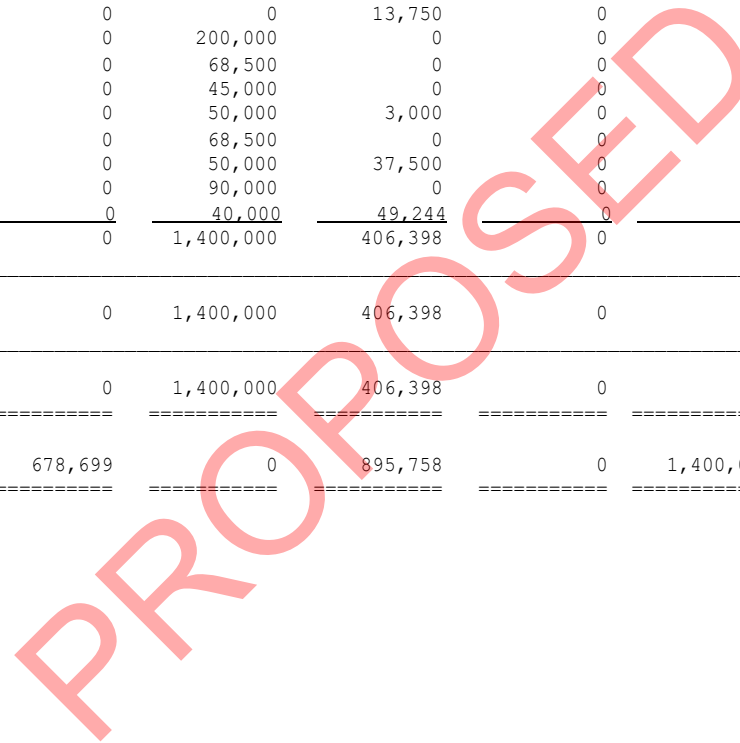
09 -CAPITAL PROJECTS

REVENUES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020			2020-2021	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	RE-ESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>TAXES</u>							
<u>OTHER INCOME</u>							
09-4515 INTEREST	1,330	3,699	0	2,155	0	0	
TOTAL OTHER INCOME	1,330	3,699	0	2,155	0	0	
<u>OTHER SOURCES & USES</u>							
09-4901 TRANS IN GF	1,000,000	0	600,000	500,000	0	600,000	
09-4904 TRANS IN HOTEL FUND PROJ	0	75,000	100,000	100,000	0	100,000	
09-4906 TRANSFER IN KCDC	300,000	600,000	700,000	700,000	0	700,000	
TOTAL OTHER SOURCES & USES	1,300,000	675,000	1,400,000	1,300,000	0	1,400,000	
TOTAL REVENUES	1,301,330	678,699	1,400,000	1,302,155	0	1,400,000	

PROPOSED

09 -CAPITAL PROJECTS
 CAPITAL PROJECTS

DEPARTMENTAL EXPENDITURES	2017-2018	2018-2019	2019-2020			2020-2021	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	RE-ESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>OPERATIONS</u>							
<u>OTHER SOURCES/USES</u>							
09-510-9000 ROAD IMPROVEMENTS	143,116	0	163,000	121,775	0	0	
09-510-9100 DRAINAGE IMPROVEMENTS	0	0	625,000	181,129	0	0	
09-510-9200 DOWNTOWN IMPROVEMENTS	3,770	0	0	0	0	0	
09-510-9300 CITY FACILITIES IMPROVEMEN	1,302,285	0	0	13,750	0	0	
09-510-9400 PARK IMPROVEMENTS	0	0	200,000	0	0	0	
09-510-9500 COMMUNITY ENTRANCES/SIGNS	0	0	68,500	0	0	0	
09-510-9600 COMPUTER/AV UPGRADES	0	0	45,000	0	0	0	
09-510-9700 VISITOR CENTER BLDG.PARK R	0	0	50,000	3,000	0	0	
09-510-9900 OTHER	0	0	68,500	0	0	0	
09-510-9950 HOTEL/CONFERENCE CTR	0	0	50,000	37,500	0	0	
09-510-9960 PW EQUIPMENT	0	0	90,000	0	0	0	
09-510-9970 PD EQUIPMENT	0	0	40,000	49,244	0	0	
TOTAL OTHER SOURCES/USES	1,449,172	0	1,400,000	406,398	0	0	
TOTAL CAPITAL PROJECTS	1,449,172	0	1,400,000	406,398	0	0	
TOTAL EXPENDITURES	1,449,172	0	1,400,000	406,398	0	0	
REVENUE OVER/(UNDER) EXPENDITURES	(147,842)	678,699	0	895,758	0	1,400,000	



11 -KEMAH GROWTH FUND

REVENUES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 -----			2020-2021 -----	
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	RE-ESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE_
<u>TAXES</u>							
11-4038 GUARANTEE SHOPS OF KEMAH	0	294,488	277,500	207,381	0	370,000	
TOTAL TAXES	0	294,488	277,500	207,381	0	370,000	
<u>OTHER INCOME</u>							
11-4516 INTEREST INCOME	0	521	0	2,232	0	1,500	
TOTAL OTHER INCOME	0	521	0	2,232	0	1,500	
TOTAL REVENUES	0	295,008	277,500	209,613	0	371,500	
REVENUE OVER/ (UNDER) EXPENDITURES	0	295,008	277,500	209,613	0	371,500	

PROPOSED