CITY OF KEMAH

PROPOSED BUDGET

FISCAL YEAR 2025-2026

PROPERTY TAX RATE .1999

City of Kemah, Texas
Fiscal Year 2025-2026
Proposed Budget Cover Page
As Proposed on August 20, 2025

In accordance with Texas Local Government Code, Sec. 102.005, a proposed municipal budget must contain a cover page that includes the following statement. The revenues described are calculated using the latest property value estimate received at the time of publication.

This budget will raise more revenue from property taxes than last year's budget by an amount of $85,260.13 which is a 6.69% percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $60,951.41.

Tax Rate Comparison

	2024	2025	Change
Total tax rate (per $100 of value)	$0.1999	$0.1999	No Change
Average homestead taxable value	300,758	$351,670	increase of +16.93%
Tax on average homestead	$601.22	702.99	increase of +$101.77, or +16.93%
Total tax levy on all properties	$1,279,935	$1,359,019	increase of +$79,084, or 6.18%

Total Municipal Debt Obligations (secured by property taxes): None

The above amounts are estimated and will not be final until the approved document is prepared.

CITY OF KEMAH, TEXAS
ANNUAL BUDGET

FISCAL YEAR
OCTOBER 1, 2025 – SEPTEMBER 30, 2026

PROPOSED

ON
AUGUST 20, 2025

THE MAYOR AND CITY COUNCIL

Robin Collins, Mayor
Darren Broadus, City Council Position 1
Dustin Oliver, City Council Position 2
Doug Meisinger, Mayor Pro Tem Position 3
Lee Wallace, City Council Position 4
Isaac Saldana, City Council Position 5

Cesar Garcia
City Administrator

CITY OF KEMAH, TEXAS

CITY OFFICIALS

Prepared By:

Ryan McClellen
Director of Finance

Cesar Garcia	City Manager
Natasha Hinton	City Secretary
LeAnna Kinser	Human Resources
Rechard Loftis	Public Works
Raymond Garivey	Chief of Police

Visit our website at www.kemahtx.gov

CITY OF KEMAH

PROPOSED BUDGET

FISCAL YEAR 2025-2026

0.1999

GENERAL FUND

	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET	2024-25 to 2025-26 % ↑↓
01 GENERAL FUND						
REVENUE SUMMARY						
TAXES	4,383,434	4,937,558	4,742,501	5,127,742	5,568,110	8.59%
FINES & FORFEITURES	289,898	345,223	288,315	392,750	533,450	35.82%
POLICE REVENUE	484	775	488	500	-	-100.00%
MANAGEMENT FEES	53,000	37,500	75,000	80,000	155,000	93.75%
LICENSES & PERMITS	496,965	908,316	571,035	404,000	399,200	-1.19%
OTHER INCOME	220,204	1,357,302	375,690	325,700	287,500	-11.73%
GRANTS/DONATIONS	-	-	-	-	55,042	0.00%
OTHER SOURCES & USES	-	-	-	984,708	598,994	0.00%
TOTAL REVENUES	5,443,985	7,586,673	6,053,029	7,315,400	7,597,296	3.85%
EXPENDITURES SUMMARY						
ADMINISTRATION	1,909,802	2,336,639	1,808,138	1,495,577	1,848,857	23.62%
OTHER SOURCES & USES	40,000	-	28,144	914,662	446,894	-51.14%
CITY SECRETARY	-	-	-	277,824	275,856	-0.71%
COMMUNICATIONS & MARKETING	-	-	52,453	248,721	233,250	-6.22%
MUNICIPAL COURT	219,014	214,206	220,264	270,567	254,837	-5.81%
IT	260,489	238,269	374,517	207,332	216,572	4.46%
PUBLIC WORKS	737,338	983,732	894,636	1,200,412	1,166,130	-2.86%
POLICE	2,746,039	2,606,439	2,600,319	2,707,804	3,147,944	16.25%
TOTAL EXPENDITURES	5,912,681	6,379,285	5,978,471	7,322,899	7,590,341	26.96%
** REVENUES OVER(UNDER) EXPENDITURES **	(468,696)	1,207,388	74,558	(7,499)	6,955	

CITY OF KEMAH
PROPOSED BUDGET
FISCAL YEAR 2025-2026
REVENUE

ACCOUNT	ACCOUNT DESCRIPTION	FY 2022	FY 2023	FY 2024	FY 2025	YTD	PROPOSED BUDGET 2026
01 4011	AD VALOREM TAXES - CURRENT	$ (800,956.84)	$ (896,548.78)	$ (1,023,091.77)	$ (1,177,247.00)	$ (1,273,759.00)	$ (1,359,019.13)
01 4015	AD VALOREM TAXES - DELINQUENT	$ (1,243.98)	$ 1,243.98	$ -	$ -		
01 4016	TAX PENALTY/INTEREST	$ -	$ -	$ -	$ -		
01 4020	CENTERPOINT ENTERGY	$ (154,705.84)	$ (155,705.72)	$ (143,812.28)	$ (150,000.00)	$ (116,268.00)	$ (150,000.00)
01 4021	FRONTIER/VERIZON	$ (925.69)	$ (978.74)	$ (545.67)	$ (1,000.00)	$ (426.54)	$ (1,000.00)
01 4022	AMERI WASTE FRANCHISE FEES	$ (38,696.90)	$ (39,989.70)	$ (39,672.13)	$ (35,000.00)	$ (23,741.73)	$ (20,000.00)
01 4023	COMCAST FRANCHISE FEES	$ (50,486.87)	$ (46,058.04)	$ (42,460.64)	$ (55,000.00)	$ (23,219.75)	$ (30,000.00)
01 4024	MISC. FRANCHISE FEES	$ (2,881.72)	$ (3,123.62)	$ (2,745.14)	$ (2,500.00)	$ (1,647.59)	$ (2,500.00)
01 4025	MIXED BEVERAGE TAX	$ (240,418.27)	$ (227,855.42)	$ (204,523.31)	$ (220,000.00)	$ (163,346.11)	$ (215,000.00)
01 4035	SALES TAX	$ (3,093,117.41)	$ (3,568,541.67)	$ (3,285,650.00)	$ (3,486,995.00)	$ (3,040,816.37)	$ (3,790,591.00)
01 4036	KCDC SALES TAX	$ -	$ 416,274.20	$ -	$ -	$ -	$ -
01 4038	GUARANTEED SHOPS OF KEMAH	$ -	$ -	$ -	$ -	$ -	$ -
01 4039	KCDC PORTION OF SHOPS OF KEMAH	$ -	$ -	$ -	$ -	$ -	$ -
01 4101	COURT TAX RETAINER	$ (2,050.81)	$ (1,020.88)	$ (585.35)	$ (3,000.00)	$ (1,385.62)	$ (1,000.00)
01 4103	SERVICE FEES - COURT	$ -	$ (29,216.18)	$ 14,282.89	$ -	$ (6,027.87)	$ (10,000.00)
01 4104	LINEBARGER FEES	$ (25,548.75)	$ (32,584.55)	$ (26,721.13)	$ (40,000.00)	$ (21,852.98)	$ (30,000.00)
01 4105	FINES & FORFEITURES	$ (216,989.55)	$ (214,407.75)	$ (222,125.84)	$ (300,000.00)	$ (255,897.95)	$ (326,000.00)
01 4106	0MNI FEES	$ (1,051.92)	$ (1,249.58)	$ (959.21)	$ (1,500.00)	$ (803.49)	$ (1,000.00)
01 4107	SECURITY FUND REVENUE	$ (6,029.60)	$ (5,658.77)	$ (7,331.10)	$ (6,000.00)	$ (8,398.15)	$ (6,000.00)
01 4109-0010	TIME PYMT FEE (10.00)	$ (2,272.38)	$ (2,190.93)	$ (1,895.89)	$ (500.00)	$ (1,474.49)	$ (2,000.00)
01 4109-0025	TIME PYMT FEE (2.50)	$ (330.17)	$ (149.24)	$ (71.07)	$ (500.00)	$ (102.17)	$ (150.00)
01 4110	WARRANT FEES	$ (18,886.00)	$ (23,033.13)	$ (17,148.90)	$ (25,000.00)	$ (13,717.30)	$ (140,000.00)
01 4111	TECHNOLOGY FUND REVENUE	$ (5,311.75)	$ (4,948.78)	$ (6,221.37)	$ (5,000.00)	$ (7,046.85)	$ (5,000.00)
01 4113	MUNICIPAL JURY FUND	$ (107.67)	$ (102.48)	$ (140.24)	$ (100.00)	$ (163.86)	$ (100.00)
01 4114	LOCAL TRUANCY PREVENTION FUND	$ (5,383.74)	$ (5,124.29)	$ (7,013.41)	$ (5,000.00)	$ (8,192.10)	$ (5,500.00)
01 4115	COURT CREDIT CARD FEE	$ (5,538.33)	$ (6,474.93)	$ (6,913.43)	$ (6,000.00)	$ (8,337.06)	$ (6,500.00)
01 4118	CT JUDICAL FUND	$ (150.14)	$ (126.95)	$ (91.58)	$ (150.00)	$ (73.96)	$ (100.00)
01 4119	LOCAL YOUTH ADMIN FEE	$ -	$ -	$ -	$ -	$ (50.00)	$ (100.00)
01 4121	INTEREST INCOME - LEASE	$ -	$ (18,592.53)	$ -	$ -	$ -	$ -

01 4125	EGRANT STEP REVENUE	$	(247.00)	$	(341.70)	$	(5,379.20)	$	-	$	-	$	-
01 4151	POLICE DONATED FUNDS	$	-	$	-	$	-	$	-	$	-	$	-
01 4156	TRANS FROM SECURITY FUND BAL	$	-	$	-	$	-	$	-	$	-	$	-
01 4157	TRAN.IN - TECHNOLOGY FUND BAL	$	-	$	-	$	-	$	-	$	-	$	-
01 4215	POLICE REPORTS	$	(484.00)	$	(775.00)	$	(487.77)	$	(500.00)	$	-	$	-
01 4216	LEOSE TRAINING	$	(1,411.14)	$	(1,408.81)	$	(1,847.69)	$	-	$	(3,560.07)	$	-
01 4219	POLICE OFFICER REVENUES	$	-	$	-	$	-	$	-	$	-	$	-
01 4220	REIMB. BULLET PROOF VESTS PROG	$	-	$	-	$	-	$	-	$	-	$	-
01 4221	POLICE TRAINING FUNDS	$	-	$	-	$	-	$	-	$	-	$	-
01 4222	POLICE DONATIONS	$	(500.00)	$	-	$	-	$	-	$	-	$	-
01 4226	CHILD SAFETY	$	-	$	-	$	-	$	-	$	-	$	-
01 4307	CITY PORTION OF COURT FINES	$	-	$	-	$	-	$	-	$	-	$	-
01 4311	KCDC MANAGEMENT FEE	$	(3,000.00)	$	(12,500.00)	$	(25,000.00)	$	(25,000.00)	$	-	$	(100,000.00)
01 4312	HOTEL MANAGEMENT FEE	$	(40,000.00)	$	(20,000.00)	$	(40,000.00)	$	(40,000.00)	$	(18,750.00)	$	(40,000.00)
01 4313	KCDC FACILITIES MGNT FEES	$	-	$	-	$	-	$	-	$	(33,750.00)	$	-
01 4314	HOTEL FACILITIES MGMT FEES	$	(10,000.00)	$	(5,000.00)	$	(10,000.00)	$	(15,000.00)	$	(7,500.00)	$	(15,000.00)
01 4400	PERMITS & LICENSES	$	(468,295.37)	$	(880,260.67)	$	(552,643.13)	$	(350,000.00)	$	(530,146.75)	$	(350,000.00)
01 4401	ALCOHOLIC BEVERAGE PERMIT	$	(11,950.00)	$	(15,960.00)	$	12,195.36	$	-	$	-	$	-
01 4402	SIGN PERMIT	$	(2,250.00)	$	(7,870.00)	$	(1,892.50)	$	(2,000.00)	$	-	$	-
01 4405	BURGLAR ALARM REGISTRATION	$	(2,250.00)	$	(1,675.00)	$	(1,275.00)	$	(2,000.00)	$	(800.00)	$	(1,000.00)
01 4406	STREET CULVERTS	$	(3,769.83)	$	-	$	-	$	-	$	-	$	-
01 4407	BUSINESS REGISTRATION	$	(450.00)	$	-	$	(50.00)	$	-	$	(550.00)	$	(200.00)
01 4409	FIRE INSPECTIONS	$	-	$	(2,550.00)	$	(11,370.00)	$	(30,000.00)	$	(6,000.00)	$	(30,000.00)
01 4411	STR PERMIT FEES	$	-	$	-	$	(7,950.00)	$	(12,000.00)	$	(10,050.00)	$	(10,000.00)
01 4430	PEDDLER PERMIT	$	-	$	-	$	-	$	-	$	-	$	-
01 4440	TAXI CAB PERMIT	$	(200.00)	$	-	$	-	$	-	$	-	$	-
01 4445	WRECKER PERMIT	$	(7,800.00)	$	-	$	(8,050.00)	$	(8,000.00)	$	(7,100.00)	$	(8,000.00)
01 4505	SALE OF FIXED ASSETS	$	-	$	-	$	(2,822.00)	$	-	$	(2,525.00)	$	-
01 4510	SALE OF PROPERTY	$	(1,346.00)	$	(918,767.81)	$	-	$	-	$	-	$	-
01 4512	CLEAR CHANNEL LEASE	$	(60,000.00)	$	(42,816.07)	$	(60,000.00)	$	(60,000.00)	$	(67,500.00)	$	(50,000.00)
01 4513	EVENTS	$	-	$	-	$	-	$	-	$	(925.00)	$	(3,300.00)
01 4515	OPEN RECORDS REQUEST	$	(851.85)	$	(1,863.76)	$	(532.95)	$	(1,000.00)	$	(318.00)	$	(500.00)
01 4516	INTEREST	$	(2,601.28)	$	(50,822.43)	$	(125,745.60)	$	(80,000.00)	$	(56,453.05)	$	(41,000.00)
01 4517	COMMUNITY CENTER RENTAL	$	(9,450.00)	$	(19,117.50)	$	(18,982.50)	$	(20,000.00)	$	(17,750.00)	$	(20,000.00)
01 4518	PARKING LOT REVENUE	$	(67,587.22)	$	(71,717.75)	$	(93,978.64)	$	(100,000.00)	$	(90,972.12)	$	(108,000.00)

01 4520	INSURANCE REIMBURSEMENTS	$ (2,645.42)	$ (19,810.95)	$ -	$ -	$ (120.00)	$ -
01 4521	RENTAL INCOME	$ (60,233.37)	$ (62,991.44)	$ (60,233.37)	$ (64,400.00)	$ (45,333.36)	$ (64,400.00)
01 4530	PROCEEDS FROM LEASE	$ -	$ (121,573.98)	$ -	$ -	$ -	$ -
01 4580	RECYCLING REVENUE	$ -	$ -	$ (411.60)	$ (300.00)	$ (208.12)	$ (300.00)
01 4590	MISC. INCOME	$ (15,489.15)	$ (47,820.46)	$ (12,983.28)	$ -	$ (16,105.32)	$ -
01 4592	PROCEEDS FROM AUCTION ITEMS	$ -	$ -	$ -	$ -	$ (32,785.00)	$ -
01 4600	FIRE DEPT REIMBURSEMENT	$ -	$ -	$ -	$ -	$ -	$ -
01 4601	TCDP PLANNING GRANTS	$ -	$ -	$ -	$ -	$ -	$ -
01 4602	TCDP SEWER INFILTRATION GRANT	$ -	$ -	$ -	$ -	$ -	$ -
01 4610	FEMA REIMBURSEMENT	$ -	$ -	$ -	$ -	$ -	$ -
01 4611	CARES ACT/TX EMERGENCY MGMT	$ (251,578.63)	$ -	$ -	$ -		$ -
01 4800	OPIOID ABATEMENT SETTLEMENT	$ -	$ -	$ (1,729.90)	$ -	$ -	$ -
01 4804	GRANT PROCEEDS-PD SHIELDS	$ -	$ -	$ (63,585.10)	$ -	$ -	$ (55,042.00)
01 4815	7TH & 8TH STREET DRAINAGE	$ -	$ -	$ -	$ -	$ (57,500.00)	$ -
01 4890	HOT TRANSFER IN COMM& MKTG	$ -	$ -	$ -	$ (186,400.00)	$ -	$ (142,600.00)
01 4895	KCDC TRANSFER IN	$ -	$ -	$ -	$ (52,000.00)	$ -	$ (159,500.00)
01 4901	TRANSFER IN - FUND BALANCE	$ -	$ -	$ -	$ (746,308.00)	$ -	$ (296,894.00)
		$ (5,697,474.59)	$ (7,171,807.81)	$ (6,120,191.44)	$ (7,315,400.00)	$ (5,983,450.73)	$ (7,597,296.13)

CITY OF KEMAH
PROPOSED BUDGET
FISCAL YEAR 2025-2026
ADMINISTRATION

ACCOUNT	ACCOUNT DESCRIPTION	FY 2022	FY 2023	FY 2024	FY 2025	(Y-T-D)	PROPOSED BUDGET 2026
01 510-4591	GCMA REVENUE	$ -	$ -	$ -	$ -	$ (19,500.00)	$ -
01 510-5125	CAR ALLOWANCE	$ 5,023.63	$ 3,959.36	$ -	$ -	$ -	$ -
01 510-5150	CELL PHONE ALLOWANCE	$ 1,805.08	$ 346.21	$ -	$ -	$ -	$ -
01 510-5210	EMERGENCY OPERATIONS	$ -	$ -	$ -	$ -	$ -	$ -
01 510-5270	INSURANCE BENEFITS	$ 67,255.76	$ 86,627.58	$ 13,010.78	$ 34,644.00	$ 29,093.75	$ 40,500.00
01 510-5270.01	FISCAL YEAR 2023 EXPENDITURE	$ -	$ -	$ 350.02	$ -	$ -	$ -
01 510-5275	UNEMPLOYMENT	$ 273.00	$ 77.46	$ 974.46	$ 585.00	$ 1,666.48	$ 1,400.00
01 510-5280	WORKERS COMP	$ 1,127.86	$ 10,777.00	$ 14,425.91	$ 1,881.00	$ 10,466.76	$ 6,030.00
01 510-5370	PAYROLL TAX	$ 37,083.00	$ 41,298.67	$ 38,062.99	$ 35,103.00	$ 35,194.49	$ 37,288.39
01 510-5400	RETIREMENT ADMINISTRATION	$ 31,096.72	$ 37,363.71	$ 32,420.31	$ 28,931.00	$ 26,244.12	$ 33,500.00
01 510-5410	SALARIES	$ 485,443.25	$ 548,870.20	$ 482,648.81	$ 456,224.00	$ 464,260.37	$ 482,924.20
01 510-5411	OVERTIME	$ 999.48	$ 3,763.18	$ 1,969.95	$ -	$ 194.73	$ 1,000.00
01 510-5412	INCENTIVE PAY/CERTIFICATIONS	$ 6,847.00	$ 9,805.00	$ -	$ 2,350.00	$ 1,550.00	$ 3,900.00
01 510-5413	LONGEVITY	$ 427.70	$ 670.00	$ 135.30	$ 289.00	$ 265.00	$ 605.75
01 510-5420	HR COMPENSATION/PROGRAM POOL	$ -	$ -	$ -	$ -	$ -	$ -
01 510-6000	HR EXPENSES	$ 3,004.60	$ 12,613.02	$ 4,309.77	$ 1,000.00	$ 774.01	$ 1,523.00
01 510-6002	PRE-EMPLOYMENT TESTING	$ 138.14	$ 168.00	$ 384.00	$ 500.00	$ -	$ 500.00
01 510-6005	FLEX CARDS ADMIN FEES	$ 1,100.00	$ 1,100.00	$ -	$ -	$ -	$ -
01 510-6010	TRAINING - ALL ADMIN	$ 7,986.43	$ 9,288.16	$ 4,312.38	$ -	$ -	$ -
01 510-6010.10	CITY SECRETARY	$ -	$ -	$ 4,409.56	$ -	$ -	$ -
01 510-6010.20	HUMAN RESOURCES	$ -	$ -	$ 2,486.91	$ 5,000.00	$ 3,938.19	$ 5,000.00
01 510-6010.30	FINANCE DEPT	$ -	$ -	$ 4,453.00	$ 9,000.00	$ 7,958.98	$ 9,000.00
01 510-6010.40	COURT	$ -	$ -	$ 951.77	$ -	$ -	$ -
01 510-6010.50	COMMUNITY DEVELOPMENT	$ -	$ -	$ -	$ -	$ -	$ -
01 510-6011	TRAINING - CITY COUNCIL	$ 727.35	$ 1,788.43	$ 6,146.19	$ 16,000.00	$ 6,728.25	$ 10,000.00
	TRAINING - CITY ADMINISTRATOR						$ 10,000.00
01 510-6012	MAYOR/COUNCIL EXPENSES	$ -	$ 1,124.16	$ 4,750.89	$ 2,000.00	$ 1,151.42	$ 2,000.00
01 510-6100	EMPLOYEE RELATIONS	$ -	$ -	$ 6,678.22	$ 7,500.00	$ 7,949.96	$ 9,000.00
01 510-7300	SMALL TOOLS & EQUIPMENT	$ 465.17	$ 212.68	$ 1,938.90	$ 2,000.00	$ 333.67	$ 2,000.00

01 510-7350	OFFICE SUPPLIES	$ 10,370.56	$ 20,352.83	$ 14,721.63	$ 12,000.00	$ 10,702.24	$ 13,000.00
01 510-7400	POSTAGE	$ 9,034.36	$ 5,049.21	$ 3,788.92	$ 5,000.00	$ 3,387.67	$ 5,500.00
01 510-8100	AUDIT	$ 81,529.20	$ 65,000.00	$ 35,773.51	$ 50,000.00	$ 31,500.00	$ 50,000.00
01 510-8120	TITLE SEARCHES	$ -	$ -	$ -	$ -	$ -	$ -
01 510-8125	ELECTION EXPENSES	$ 55,333.93	$ 11,350.10	$ 1,951.52	$ -	$ -	$ -
01 510-8130	INSPECTION FEES	$ 303,271.24	$ 445,703.32	$ 319,839.60	$ 191,250.00	$ 168,216.50	$ 220,000.00
01 510-8135	FIRE INSPECTION FEES	$ -	$ -	$ -	$ 30,000.00	$ 25,400.00	$ 45,000.00
01 510-8140	STR INSPECTION FEES	$ -	$ -	$ -	$ 3,750.00	$ 2,625.00	$ 3,750.00
01 510-8190	INSURANCE VEHICLE & EQUIP	$ -	$ -	$ 1,145.76	$ 1,146.00	$ 1,290.06	$ 1,300.00
01 510-8200	INSURANCE-LIABILITY	$ 64,901.00	$ 213,939.53	$ 50,860.34	$ 28,808.00	$ 74,322.33	$ 100,000.00
01 510-8275	COMMUNITY RELATIONS	$ 21,907.26	$ 19,741.28	$ 12,165.29	$ 30,000.00	$ 18,523.64	$ -
01 510-8300	PENALTIES & FINES	$ -	$ 133.07	$ 381.25	$ -	$ 471.55	$ 300.00
01 510-8310	LEGAL EXPENSE	$ 224,140.29	$ 218,672.83	$ 137,369.66	$ 165,000.00	$ 118,936.54	$ 160,000.00
01 510-8310.1	LEWIS BRISBOIS-PRIOR YEAR	$ -	$ -	$ 1,970.23	$ -	$ -	$ -
01 510-8315	PROFESSIONAL FEES	$ -	$ -	$ 55,624.85	$ 50,000.00	$ 61,706.40	$ 87,000.00
01 510-8320	VEHICLE LEASES	$ -	$ 5,116.44	$ 9,620.90	$ 9,579.00	$ 7,819.66	$ 9,910.00
01 510-8323	FUEL - VEHICLE & EQUIPMENT	$ -	$ -	$ 1,523.41	$ 3,000.00	$ 1,058.73	$ 3,000.00
01 510-8325	SERVICE AGREEMENTS	$ 23,936.52	$ 30,159.86	$ 63,392.23	$ 15,000.00	$ 73,976.85	$ 60,000.00
01 510-8326	EMERGENCY SERVICES	$ 175,290.00	$ 182,939.00	$ 203,564.00	$ 214,000.00	$ 188,351.67	$ 271,226.00
01 510-8327	GCAD ALLOCATION	$ -	$ -	$ 5,049.07	$ 9,618.00	$ 7,288.05	$ 10,000.00
	STREET SWEEPER						$ 15,000.00
	STREET STUDY						$ 20,000.00
01 510-8400	OPERATION EXPENSES	$ 8,727.35	$ 30,748.83	$ 23,115.15	$ 6,000.00	$ 18,656.43	$ 10,000.00
01 510-8405	PUBLICATIONS	$ 2,973.50	$ 5,151.95	$ 13,047.57	$ 2,500.00	$ 684.65	$ 2,500.00
01 510-8414	TAX A/C FEES	$ 618.05	$ -	$ -	$ -	$ -	$ -
01 510-8425	ANNUAL DUES	$ 37,261.00	$ 39,709.44	$ 17,424.05	$ 15,000.00	$ 12,664.06	$ 20,000.00
01 510-8440	UTILITIES/GAS	$ 40,033.70	$ 9,794.76	$ 5,236.68	$ 10,000.00	$ 4,111.35	$ 10,000.00
01 510-8445	CITY HALL MAINTENANCE	$ 85,048.76	$ 95,629.24	$ 123,411.12	$ 40,919.00	$ 41,287.88	$ 25,000.00
01 510-8445.10	CITY HALL POLICE MAINTENANCE	$ -	$ -	$ -	$ -	$ -	$ 25,000.00
01 510-8445.1 NEW	FISCAL YEAR 2023 EXPENDITURE	$ -	$ -	$ 2,275.00	$ -	$ -	$ -
01 510-8455	COMMUNITY CENTER EXPENSE	$ 95,768.37	$ 33,470.99	$ 32,371.36	$ -	$ 3,724.86	$ -
01 510-8455.1	FISCAL YEAR 2023 EXPENDITURE	$ -	$ -	$ 100.00	$ -	$ -	$ -
01 510-8457	SPECIAL EVENTS	$ -	$ -	$ 9,512.08	$ -	$ 1,589.92	$ -
01 510-8460	CODIFICATION	$ 4,374.71	$ 1,880.03	$ 4,004.03	$ -	$ 3,000.00	$ -
01 510-8465	RECORDS MANAGEMENT	$ 4,271.41	$ 5,924.89	$ 27,499.28	$ -	$ 533.36	$ 1,200.00
01 510-8515	CONTRACT SERVICES	$ 9,761.50	$ 90,777.50	$ 6,924.24	$ -	$ 10,850.00	$ 8,000.00
01 510-8516	380 REIMBURSEMENTS	$ -	$ -	$ -	$ -	$ -	$ -

01 510-8517	AV SERVICES	$ -	$ -	$ 11,502.63	$ -	$ -	$ -
01 510-8554	BUSINESS CHAMBER SUPPORT	$ -	$ -	$ -	$ -	$ -	$ -
01 510-8555	MISC EXPENSE	$ 444.62	$ 29,867.49	$ (6,173.58)	$ -	$ 57.57	$ 1,000.00
01 510-8556	GCMA EXP	$ -	$ -	$ -	$ -	$ 9,508.61	$ 15,000.00
01 510-8850	PRINCIPAL	$ -	$ 5,610.83	$ (5,610.83)	$ -	$ -	$ -
01 510-8860	INTEREST	$ -	$ 62.90	$ (62.90)	$ -	$ -	$ -
01 510-9400	CAPITAL OUTLAY - EQUIPMENT	$ -	$ -	$ -	$ -	$ -	$ -
01 510-9901	TRANSF TO CAPITAL PROJECTS	$ 40,000.00	$ -	$ -	$ 746,308.00	$ 746,308.00	$ 100,000.00
01 510-9902	RESERVED FOR CONTINGENCY	$ -	$ -	$ -	$ 168,354.00	$ -	$ 50,000.00
01 510-9903	CARES ACT/TX EMERGENCY MGMT	$ -	$ -	$ -	$ -	$ -	$ -
01 510-9904	TDA GO CDBG - DRAINAGE	$ -	$ -	$ 28,144.00	$ -	$ -	$ 296,894.00
		$ 1,949,801.50	$ 2,336,639.14	$ 1,836,282.17	$ 2,410,239.00	$ 2,226,823.76	$ 2,295,751.34

CITY OF KEMAH
PROPOSED BUDGET
FISCAL YEAR 2025-2026
CITY SECRETARY

ACCOUNT	ACCOUNT DESCRIPTION	FY 2022	FY 2023	FY 2024	FY 2025	(Y-T-D)	PROPOSED BUDGET 2026
01 511-5270	HEALTH INSURANCE	$ -	$ -	$ -	$ 6,978.00	$ 2,340.00	$ 8,100.00
01 511-5275	UNEMPLOYMENT	$ -	$ -	$ -	$ 117.00	$ -	$ 210.00
01 511-5280	WORKERS COMP	$ -	$ -	$ -	$ 341.00	$ -	$ 2,450.00
01 511-5370	PAYROLL TAX	$ -	$ -	$ -	$ 6,354.00	$ 2,370.00	$ 9,608.55
01 511-5400	RETIREMENT	$ -	$ -	$ -	$ 5,316.00	$ 2,028.00	$ 8,650.00
01 511-5410	SALARIES	$ -	$ -	$ -	$ 82,400.00	$ 31,154.00	$ 124,836.31
01 511-5412	INCENTIVE PAY/CERTIFICATION	$ -	$ -	$ -	$ 600.00	$ -	$ 600.00
01 511-5413	LONGEVITY	$ -	$ -	$ -	$ 56.00	$ -	$ 170.00
01 511-6010.10	TRAINING - CITY SECRETARY	$ -	$ -	$ -	$ 5,700.00	$ 799.00	$ 6,400.00
01 511-7350	OFFICE SUPPLIES	$ -	$ -	$ -	$ 1,912.00	$ 375.00	$ 2,200.00
01 511-7400	POSTAGE	$ -	$ -	$ -	$ 100.00	$ -	$ 110.00
01 511-8125	ELECTION EXPENSES	$ -	$ -	$ -	$ 25,200.00	$ 6.00	$ 25,200.00
01 511-8400	OPERATION EXPENSES	$ -	$ -	$ -	$ -	$ -	
01 511-8401	TECHNOLOGY	$ -	$ -	$ -	$ 58,041.00	$ 39,218.80	$ 50,328.00
01 511-8405	PUBLICATIONS	$ -	$ -	$ -	$ 30,000.00	$ 3,738.00	$ 30,000.00
01 511-8425	ANNUAL DUES	$ -	$ -	$ -	$ 225.00	$ 125.00	$ 225.00
01 511-8460	CODIFICATION	$ -	$ -	$ -	$ 20,216.00	$ -	$ -
01 511-8465	RECORDS MANAGEMENT	$ -	$ -	$ -	$ 34,268.00	$ 13,174.00	$ 6,768.00
	CITY SECRETARY	$ -	$ -	$ -	$ 277,824.00	$ 95,327.80	$ 275,855.86

CITY OF KEMAH
PROPOSED BUDGET
FISCAL YEAR 2025-2026
COMMUNICATION & MARKETING

ACCOUNT	ACCOUNT DESCRIPTION	FY 2022	FY 2023	FY 2024	FY 2025	(Y-T-D)	PROPOSED BUDGET 2026
01 515-5150	CELL PHONE ALLOWANCE	$ -	$ -	$ -	$ -	$ -	$ -
01 515-5270	INSURANCE BENEFITS	$ -	$ -	$ 75.82	$ 215.00	$ 212.52	$ 300.00
01 515-5275	UNEMPLOYMENT	$ -	$ -	$ -	$ 117.00	$ -	$ 120.00
01 515-5280	WORKERS COMP	$ -	$ -	$ 1,656.96	$ 264.00	$ 1,508.44	$ 1,250.00
01 515-5370	PAYROLL TAX	$ -	$ -	$ 3,074.58	$ 4,928.00	$ 4,240.46	$ 5,221.40
01 515-5400	RETIREMENT	$ -	$ -	$ 2,593.18	$ 4,123.00	$ 3,317.99	$ 4,683.90
01 515-5410	SALARIES	$ -	$ -	$ 40,223.80	$ 64,375.00	$ 54,494.49	$ 66,950.00
01 515-5411	OVERTIME	$ -	$ -	$ -	$ -	$ -	$ -
01 515-5412	INCENTIVE/CERTIFICATON PAY	$ -	$ -	$ -	$ -	$ 1,200.00	$ 1,200.00
01 515-5413	LONGETIVITY	$ -	$ -	$ -	$ 44.00	$ 40.00	$ 105.00
01 515-6010	TRAINING/TRAVEL	$ -	$ -	$ 1,144.88	$ 3,500.00	$ 2,952.00	$ 4,320.00
01 515-7350	OFFICE SUPPLIES	$ -	$ -	$ 1,371.05	$ 6,100.00	$ 591.73	$ 5,400.00
01 515-7400	POSTAGE	$ -	$ -	$ 19.88	$ 500.00	$ -	$ 1,100.00
01 515-8275	COMMUNITY/PUBLIC RELATIONS	$ -	$ -	$ 1,294.93	$ -	$ 560.63	$ 35,000.00
01 515-8400	OPERATION EXPENSES	$ -	$ -	$ 632.83	$ -	$ 49.99	$ -
01 515-8401	ADVERTISING & PROMOTION	$ -	$ -	$ -	$ 135,400.00	$ 41,584.23	$ 52,600.00
01 515-8405	PUBLICATIONS	$ -	$ -	$ 365.48	$ -	$ -	$ 25,000.00
01 515-8406	PRINTING & PROMOTION	$ -	$ -	$ -	$ 21,000.00	$ -	$ 25,000.00
01 515-8425	DUES & SUBSCRIPTIONS	$ -	$ -	$ -	$ 8,155.00	$ 1,808.30	$ 5,000.00
	COMMUNICATIONS & MARKETING	$ -	$ -	$ 52,453.39	$ 248,721.00	$ 112,560.78	$ 233,250.30

CITY OF KEMAH

PROPOSED BUDGET

FISCAL YEAR 2025-2026

COURT

ACCOUNT	**ACCOUNT DESCRIPTION**	**FY 2022**	**FY 2023**	**FY 2024**	**FY 2025**	**(Y-T-D)**	**PROPOSED BUDGET 2026**
01 520-5270	INSURANCE BENEFITS	$ 13,956.86	$ 21,771.40	$ 4,662.97	$ 13,811.00	$ 1,076.05	$ 16,200.00
01 520-5270.01	FISCAL YEAR 2023 EXPENDITURE	$ -	$ -	$ 116.68	$ -	$ -	$ -
01 520-5275	UNEMPLOYMENT INSURANCE	$ 425.14	$ 27.70	$ 352.41	$ 351.00	$ 287.45	$ 600.00
01 520-5280	WORKERS COMP INS	$ 497.38	$ 237.00	$ 5,617.22	$ 493.00	$ 4,029.26	$ 3,650.00
01 520-5370	PAYROLL TAX	$ 7,498.74	$ 7,783.78	$ 8,781.53	$ 9,195.00	$ 8,265.02	$ 9,407.18
01 520-5400	RETIREMENT COURT	$ 3,617.14	$ 6,078.19	$ 6,399.11	$ 6,387.00	$ 5,089.93	$ 6,850.00
01 520-5410	SALARIES	$ 95,201.14	$ 106,644.18	$ 113,002.29	$ 118,292.00	$ 101,469.07	$ 121,120.88
01 520-5411	OVERTIME	$ 140.05	$ 630.38	$ 732.45	$ 1,000.00	$ 135.77	$ 1,000.00
01 520-5412	INCENTIVE PAY/CERTIFICATION	$ -	$ 1,550.00	$ -	$ 1,550.00	$ 1,550.00	$ 1,550.00
01 520-5413	LONGEVITY	$ -	$ 110.00	$ 230.66	$ 356.00	$ 350.00	$ 100.00
01 520-6010	TRAINING - CLERK/JUDGE	$ 785.00	$ 2,116.88	$ 1,430.97	$ 5,000.00	$ 2,964.77	$ 6,525.00
01 520-7300	SMALL TOOLS/EQUIP	$ -	$ -	$ -	$ 1,000.00	$ 39.99	$ 1,000.00
01 520-7350	OFFICE EXPENSE	$ 6,718.15	$ 3,169.22	$ 3,160.29	$ 3,000.00	$ 2,924.50	$ 3,000.00
01 520-7400	POSTAGE	$ 691.63	$ -	$ -	$ 600.00	$ -	$ 750.00
01 520-7700	SOFTWARE PURCHASE/RENEWAL	$ -	$ -	$ -	$ 9,572.00	$ -	$ -
01 520-7702	HARDWARE PURCHASE	$ -	$ -	$ 296.99	$ -	$ -	$ -
01 520-8310	LEGAL EXPENSE	$ 47,998.00	$ 21,989.50	$ 48,618.91	$ 35,000.00	$ 28,466.33	$ 45,000.00
01 520-8311	CONTRACTED SERVICES	$ -	$ -	$ 33.20	$ -	$ -	$ -
01 520-8325	RENTAL/SERVICE AGREEMENT	$ 6,919.00	$ 4,030.90	$ 279.00	$ 2,000.00	$ 350.00	$ 2,000.00
01 520-8413	LINEBARGER COLLECTION FEES	$ 20,659.74	$ 31,187.20	$ 19,755.47	$ 30,000.00	$ 17,903.86	$ 30,000.00
01 520-8414	DELETE TAX ATTORNEY	$ 3,308.29	$ -	$ -	$ -	$ -	$ -
01 520-8415	JUROR EXPENSE	$ -	$ -	$ -	$ -	$ -	$ -
01 520-8425	ANNUAL DUES	$ -	$ 150.00	$ 300.00	$ 500.00	$ -	$ 775.00
01 520-8430	TECHNOLOGY FUND EXPENSES	$ 3,298.99	$ 5,436.55	$ 6,143.41	$ 4,500.00	$ 12,734.62	$ -
01 520-8431	SECURITY FEE EXPENSES	$ 94.34	$ 167.57	$ -	$ -	$ -	$ 4,308.66
01 520-8460	MISC. OPERATIONS	$ -	$ 484.84	$ 350.00	$ -	$ -	$ -
01 520-8470	CREDIT CARDS FEES	$ 7,203.94	$ 640.55	$ -	$ 1,000.00	$ -	$ 1,000.00
01 520-9303	CAPITAL EXPENSE - EQUIPMENT	$ -	$ -	$ -	$ 26,960.00	$ 24,635.74	$ -
	COURT	$ 219,013.53	$ 214,205.84	$ 220,263.56	$ 270,567.00	$ 212,272.36	$ 254,836.72

CITY OF KEMAH
PROPOSED BUDGET
FISCAL YEAR 2025-2026
IT

ACCOUNT	ACCOUNT DESCRIPTION	FY 2022	FY 2023	FY 2024	FY 2025	(Y-T-D)	PROPOSED BUDGET 2026
01 525-5270	INSURANCE BENEFITS	$ 9,180.54	$ 7,514.75	$ -	$ -	$ -	$ -
01 525-5270.01	FISCAL YEAR 2023 EXPENDITURE	$ -	$ -	$ 58.34	$ -	$ -	$ -
01 525-5275	UNEMPLOYMENT	$ -	$ 9.00	$ -	$ -	$ -	$ -
01 525-5280	WORKERS COMP	$ 336.24	$ 78.00	$ 414.24	$ -	$ -	$ -
01 525-5370	PAYROLL TAX	$ 6,343.56	$ 6,423.49	$ -	$ -	$ -	$ -
01 525-5400	RETIREMENT	$ 5,229.43	$ 5,236.38	$ -	$ -	$ (211.95)	$ -
01 525-5410	SALARIES	$ 82,615.30	$ 79,615.71	$ -	$ -	$ -	$ -
01 525-5411	OVERTIME	$ -	$ -	$ -	$ -	$ -	$ -
01 525-5412	INCENTIVES/CERT.PAY	$ 600.00	$ 900.00	$ -	$ -	$ -	$ -
01 525-5413	LONGETIVITY	$ 115.00	$ 175.00	$ -	$ -	$ -	$ -
01 525-6010	TRAINING	$ 1,500.00	$ -	$ -	$ -	$ -	$ -
01 525-7300	SMALL TOOLS & EQUIPMENT	$ 10,646.18	$ 12,361.95	$ 49.76	$ -	$ -	$ -
01 525-7350	OFFICE SUPPLIES	$ 1,930.71	$ 72.94	$ -	$ -	$ -	$ -
01 525-7400	POSTAGE	$ -	$ -	$ -	$ -	$ -	$ -
01 525-7600	MANAGED IT SERVICES	$ -	$ -	$ -	$ 101,148.00	$ 86,523.00	$ 84,120.00
01 525-7700	SOFTWARE PURCHASES	$ 26,990.03	$ 22,549.25	$ 97,632.46	$ 26,798.00	$ 17,614.67	$ 7,992.00
01 525-7700.01	FISCAL YEAR 2023 EXPENDITURE	$ -	$ -	$ 13,275.00	$ -	$ -	$ -
01 525-7701	SOFTWARE RENEWALS	$ 84,350.44	$ 90,679.45	$ 138,741.46	$ 36,786.00	$ 4,557.17	$ 66,500.00
01 525-7702	HARDWARE PURCHASES	$ 18,575.63	$ 390.22	$ 122,466.29	$ 17,000.00	$ 13,563.75	$ 14,360.02
01 525-7704	AV SYSTEM MAINTENANCE	$ -	$ -	$ 81.57	$ -	$ 59.94	$ -
01 525-7706	WEBSITE/DOMAIN EXPENSES	$ 5,000.00	$ 12,262.74	$ 1,798.18	$ 25,600.00	$ 27,009.81	$ 25,600.00
01 525-8515	CONTRACT SERVCES	$ 7,075.68	$ -	$ -	$ -	$ -	$ 18,000.00
01 525-9301	CAPITAL EXPENSE - HARDWARE	$ -	$ -	$ -	$ -	$ -	$ -
01 525-9400	CAPITAL EXPENSE - OTHER	$ -	$ -	$ -	$ -	$ -	$ -
	IT	$ 260,488.74	$ 238,268.88	$ 374,517.30	$ 207,332.00	$ 149,116.39	$ 216,572.02

CITY OF KEMAH

PROPOSED BUDGET

FISCAL YEAR 2025-2026

PUBLIC WORKS

ACCOUNT	ACCOUNT DESCRIPTION	FY 2022	FY 2023	FY 2024	FY 2025	(Y-T-D)	PROPOSED BUDGET 2026
01 530-5150	CELL PHONE ALLOWANCE	$ -	$ -	$ -	$ -	$ -	$ -
01 530-5270	INSURANCE BENEFITS	$ 63,956.48	$ 78,098.75	$ 13,662.30	$ 34,353.00	$ 29,714.72	$ 40,500.00
01 530-5270.01	FISCAL YEAR 2023 EXPENDITURE	$ -	$ -	$ 291.69	$ -	$ -	$ -
01 530-5275	UNEMPLOYMENT TAX	$ 144.22	$ 52.73	$ 697.40	$ 702.00	$ 315.00	$ 1,400.00
01 530-5280	W/COMP	$ 13,125.32	$ 7,827.00	$ 10,052.42	$ 17,662.00	$ 6,723.57	$ 7,260.00
01 530-5370	P/R TAX -	$ 16,478.23	$ 18,425.28	$ 21,285.34	$ 21,516.00	$ 18,671.83	$ 26,000.00
01 530-5400	RETIREMENT PUBLIC WORKS	$ 14,752.92	$ 17,738.06	$ 18,518.11	$ 18,000.00	$ 14,993.02	$ 23,500.00
01 530-5410	SALARIES	$ 216,589.39	$ 244,701.56	$ 243,803.70	$ 277,030.00	$ 237,723.69	$ 279,100.00
	NEW EMPLOYEE						$ 52,000.00
01 530-5411	OVERTIME	$ 10,192.28	$ 13,734.42	$ 30,079.88	$ 25,000.00	$ 19,985.90	$ 25,000.00
01 530-5412	INCENTIVE/CERTIFICATION	$ 1,800.00	$ 2,100.00	$ -	$ 2,400.00	$ 1,800.00	$ 3,000.00
01 530-5413	LONGEVITY	$ 6,555.00	$ 5,405.00	$ 5,715.46	$ 1,821.00	$ 1,805.00	$ 2,100.00
01 530-6002	EMPLOYEE TESTING	$ 126.00	$ -	$ -	$ -	$ -	$ -
01 530-6010	TRAINING	$ 215.00	$ 3,716.00	$ 8,221.85	$ 10,000.00	$ 4,540.56	$ 11,455.00
01 530-7200	FUEL - DIESEL	$ 17,354.90	$ 15,764.12	$ 5,956.83	$ 15,000.00	$ 4,841.98	$ 10,000.00
01 530-7300	SMALL TOOLS	$ 3,911.45	$ 799.68	$ 6,588.27	$ 6,500.00	$ 5,234.03	$ 6,500.00
01 530-7350	OFFICE SUPPLIES	$ -	$ -	$ 1,943.43	$ 3,000.00	$ 1,990.63	$ 3,800.00
01 530-7500	CHEMICALS	$ 2,759.02	$ 4,270.87	$ 4,453.24	$ 3,500.00	$ 355.79	$ 4,250.00
01 530-8215	STORM WATER MGMT PROG.	$ 100.00	$ 14,004.00	$ 28,148.92	$ 15,000.00	$ 15,104.39	$ 20,000.00
01 530-8220	PUMP STATION MAINTENANCE	$ -	$ -	$ 23,081.00	$ -	$ 5,142.64	$ 20,000.00
01 530-8230	RESIDENTIAL SOLID WASTE DISPOS	$ 148,433.39	$ 115,138.83	$ 378.88	$ -	$ -	$ -
01 530-8230.1	FISCAL YEAR 2023 EXPENDITURE	$ -	$ -	$ 38,390.31	$ -	$ -	$ -
01 530-8300	UNIFORMS	$ 5,421.30	$ 6,308.54	$ 7,421.55	$ 6,500.00	$ 7,480.50	$ 9,000.00
01 530-8310	INSURANCE VEHICLE & EQUIP	$ -	$ -	$ 11,575.32	$ 11,575.00	$ 12,539.07	$ 13,000.00
01 530-8320	VEHICLE LEASE	$ -	$ 5,612.87	$ 41,844.91	$ 44,325.00	$ 33,464.45	$ 25,265.00
01 530-8321	VEHICLE MAINTENANCE	$ -	$ -	$ 1,092.05	$ 2,500.00	$ 2,923.66	$ 4,000.00

01 530-8323	FUEL - VEHICLE & EQUIPMENT	$ -	$ -	$ 9,344.43	$ 15,000.00	$ 6,127.46	$ 12,000.00
01 530-8325	RENTAL/SERVICES	$ 15,469.43	$ 15,802.36	$ 12,482.01	$ 15,000.00	$ 8,855.35	$ 12,500.00
01 530-8330	MATERIALS	$ 24,439.45	$ 29,185.49	$ 14,684.23	$ 20,000.00	$ 5,679.43	$ 17,500.00
01 530-8331	STREET MAINTENANCE	$ -	$ -	$ 1,739.50	$ 10,000.00	$ 5,284.73	$ 10,000.00
01 530-8332	CHRISTMAS DECOR/LIGHTING	$ -	$ -	$ -	$ 5,000.00	$ 42.49	$ -
01 530-8335	LANDSCAPING	$ 32,289.63	$ 61,069.22	$ 48,848.55	$ 63,000.00	$ 45,582.31	$ 63,000.00
01 530-8425	ANNUAL DUES	$ -	$ -	$ 1,315.07	$ 2,000.00	$ 1,617.00	$ 2,000.00
01 530-8440	UTILITIES	$ 74,054.02	$ 101,949.56	$ 136,561.46	$ 100,000.00	$ 78,350.88	$ 110,000.00
01 530-8445	MAINT BUILDING/GROUND	$ 35,007.60	$ 42,362.17	$ 31,425.99	$ 30,000.00	$ 20,957.82	$ 30,000.00
01 530-8446	MAINT - COMMUNITY CENTER	$ -	$ -	$ 37.56	$ 28,797.00	$ (37.94)	$ 20,000.00
01 530-8447	MAINT - PW BUILDING	$ -	$ -	$ 4,288.78	$ 7,629.00	$ 3,679.49	$ 5,000.00
01 530-8450	EQUIPMENT MAINT.	$ 26,196.23	$ 50,888.56	$ 44,271.33	$ 20,000.00	$ 30,185.28	$ 25,000.00
01 530-8455	COMMUNITY CENTER OP EXP	$ -	$ -	$ 510.00	$ 20,000.00	$ 23,377.01	$ 25,000.00
01 530-8460	OTHER OPERATING	$ 857.50	$ 220.01	$ 312.53	$ 2,000.00	$ 1,006.92	$ 2,000.00
01 530-8460.1	OTHER OPERATING PRIOR YEAR	$ -	$ -	$ (865.00)	$ -	$ -	$ -
01 530-8470	TRAFFIC CONTROL	$ 7,108.98	$ 6,982.62	$ 34,808.14	$ 23,000.00	$ 23,655.78	$ 30,000.00
01 530-9350	UPFIT FACILITY INGRESS_EGRESS	$ -	$ -	$ -	$ -	$ -	$ -
01 530-9400	CAPITAL OUTLAY	$ -	$ 121,573.98	$ 31,668.35	$ 72,070.00	$ 41,133.65	$ 215,000.00
01 530-9901	TRANSFER TO CAPITAL PROJECTS	$ -	$ -	$ -	$ 250,532.00	$ 250,532.00	
	PUBLIC WORKS	$ 737,337.74	$ 983,731.68	$ 894,635.79	$ 1,200,412.00	$ 971,380.09	$ 1,166,130.00

CITY OF KEMAH
PROPOSED BUDGET
FISCAL YEAR 2025-2026
POLICE

ACCOUNT	ACCOUNT DESCRIPTION	FY 2022	FY 2023	FY 2024	FY 2025	(Y-T-D)	PROPOSED BUDGET 2026
01 540-5270	INSURANCE BENEFITS	$ 272,147.73	$ 245,437.60	$ 72,764.73	$ 170,281.00	$ 125,719.97	$ 202,500.00
01 540-5270.1	FISCAL YEAR 2023 EXPENDITURE	$ -	$ -	$ 4,738.38	$ -	$ -	$ -
01 540-5275	UNEMPLOYMENT	$ 3,047.66	$ 1,964.14	$ 3,179.25	$ 2,925.00	$ 2,112.37	$ 4,400.00
01 540-5280	WORKER'S COMP	$ 43,025.20	$ 35,052.00	$ 46,595.45	$ 60,619.00	$ 36,823.95	$ 33,000.00
01 540-5370	PAYROLL TAX POLICE	$ 128,207.55	$ 121,721.54	$ 128,676.24	$ 125,830.00	$ 111,501.75	$ 133,161.53
01 540-5400	RETIREMENT POLICE	$ 106,882.66	$ 108,732.53	$ 108,621.47	$ 101,818.00	$ 76,982.43	$ 120,000.00
01 540-5410	SALARIES POLICE	$ 1,584,649.99	$ 1,472,448.56	$ 1,483,609.56	$ 1,589,026.00	$ 1,266,377.12	$ 1,724,891.95
01 540-5411	OVERTIME	$ 70,572.46	$ 130,277.20	$ 192,792.42	$ 100,000.00	$ 158,390.82	$ 120,000.00
01 540-5411.1	OVERTIME - WARRANT RESOLUTION	$ -	$ -	$ -	$ -	$ -	$ -
01 540-5412	INCENTIVE PAY/CERTIFICATION	$ 48,047.60	$ 25,792.91	$ -	$ 25,451.00	$ 18,773.75	$ 24,657.00
01 540-5413	LONGEVITY	$ 7,876.20	$ 4,892.91	$ 5,447.60	$ 6,579.00	$ 5,395.00	$ 5,550.00
01 540-5415	PART TIME PERSONNEL	$ 24,740.52	$ 30,609.49	$ 21,210.54	$ 30,000.00	$ 19,002.77	$ 40,000.00
01 540-6002	PRE-EMPLOYMENT TESTING	$ 3,337.90	$ 2,038.43	$ 2,921.17	$ 2,500.00	$ 2,685.00	$ 2,000.00
01 540-6010	TRAINING/WORKSHOP	$ 40,001.50	$ 23,794.11	$ 8,759.39	$ 10,000.00	$ 1,740.61	$ 10,000.00
01 540-7200	POLICE VEHICLES	$ 23,712.32	$ -	$ -	$ -	$ -	$ -
01 540-7300	SMALL TOOLS/EQUIPMENT	$ 4,550.75	$ 4,321.70	$ 2,996.61	$ -	$ 45.29	$ 2,000.00
01 540-7350	OFFICE SUPPLIES	$ 13,488.12	$ 8,472.55	$ 5,730.90	$ 9,000.00	$ 6,052.74	$ 8,000.00
01 540-7355	CHILD SAFETY MATERIALS	$ -	$ -	$ -	$ -	$ -	$ 500.00
01 540-7400	POSTAGE	$ 300.35	$ -	$ -	$ 1,000.00	$ 27.88	$ 1,000.00
01 540-7500	MISC. SUPPLIES	$ 29,781.72	$ 674.21	$ 207.33	$ 2,000.00	$ 913.95	$ 2,000.00
01 540-7600	K-9 EXPENSE	$ 557.98	$ -	$ -	$ -	$ -	$ 25,000.00
01 540-8210	COMPUTER TECHNOLOGY	$ -	$ 8,002.98	$ -	$ 5,000.00	$ -	$ 5,000.00
01 540-8250	RADIO COMMUNICATIONS	$ 11,835.30	$ -	$ 3,723.38	$ -	$ -	$ -
01 540-8250.01	FISCAL YEAR 2023 EXPENDITURE	$ -	$ -	$ 495.00	$ -	$ -	$ -
01 540-8276	LEOSE TRAINING	$ -	$ -	$ (1,523.99)	$ 1,000.00	$ -	$ 2,500.00
01 540-8300	UNIFORMS POLICE	$ 51,807.95	$ 10,373.03	$ 12,198.80	$ 10,000.00	$ 10,639.67	$ 10,000.00
01 540-8301	AMMO	$ 10,360.00	$ 1,196.40	$ 1,734.62	$ 2,000.00	$ -	$ 2,000.00
01 540-8310	INSURANCE VEHICLE & EQUIP	$ -	$ -	$ 20,016.84	$ 20,017.00	$ 21,879.00	$ 24,000.00

01 540-8315	INSURANCE- L E LIABILITY	$ -	$ -	$ 25,032.12	$ 25,032.00	$ 20,230.38	$ 18,000.00
01 540-8320	VEHICLE LEASE	$ -	$ -	$ (1,100.00)	$ 114,679.00	$ 21,502.57	$ 128,711.00
01 540-8323	FUEL - VEHICLE & EQUIPMENT	$ -	$ 5,336.45	$ 41,778.71	$ 20,000.00	$ 30,405.82	$ 40,000.00
01 540-8324	TELEPHONE/INTERNET	$ -	$ 227.94	$ 1,253.69	$ -	$ 1,139.98	$ 1,500.00
01 540-8325	RENTAL/SERVICE AGREEMENT	$ 162,058.96	$ 204,861.19	$ 194,907.74	$ 80,000.00	$ 201,769.82	$ 155,000.00
	ANIMAL SERVICES					$ -	$ 25,000.00
01 540-8325.01	FISCAL YEAR 2023 EXPENDITURE	$ -	$ -	$ 3,600.00	$ -	$ -	$ -
01 540-8350	DETENTIONS POLICE	$ 1,742.09	$ 1,330.51	$ 2,227.58	$ 2,500.00	$ 2,732.30	$ 2,500.00
01 540-8375	COMMUNITY ORIENTED POLICING	$ 12,912.74	$ 2,272.68	$ 848.60	$ 6,000.00	$ 653.96	$ 6,000.00
01 540-8400	SUPPLIES OPERATIONS	$ 9,677.86	$ 5,666.05	$ 1,522.71	$ 2,500.00	$ 956.56	$ 2,500.00
01 540-8425	DUES/SUBSCRIPTIONS	$ 651.24	$ 102.40	$ 233.00	$ 15,400.00	$ 171.00	$ 13,000.00
01 540-8450	MAINTENANCE-VEHICLES	$ 62,781.72	$ 81,238.57	$ 102,559.60	$ 60,000.00	$ 64,941.39	$ 60,000.00
01 540-8460	MISC OPERATIONAL COST POLICE	$ 10,834.46	$ 2,919.99	$ 602.15	$ 12,000.00	$ 11,694.94	$ 11,000.00
01 540-8475	EMPLOYEE AWARDS/PRESENTATIONS	$ 222.28	$ 776.11	$ 300.00	$ 1,000.00	$ 480.53	$ 1,000.00
01 540-8476	POLICE EXPENSES - DONATION	$ -	$ -	$ -	$ -	$ -	$ -
01 540-8515	CONTRACT SERVICES	$ -	$ -	$ -	$ -	$ -	$ -
01 540-8600	EMERGENCY MANAGEMENT	$ 6,226.54	$ 2,320.00	$ 101,657.30	$ 18,000.00	$ 45,139.27	$ 20,000.00
01 540-8601	PD GRANT EXP/MATCH						$ 66,051.00
01 540-9100	VEHICLES PRINCIPAL	$ -	$ -	$ -	$ -	$ -	$ -
01 540-9301	CAPITAL EXPENSE- FURNITURE	$ -	$ -	$ -	$ -	$ -	$ -
01 540-9302	CAPITAL EXPENSE- VEHICLE	$ -	$ -	$ -	$ 75,647.00	$ 105,524.69	$ 26,000.00
	CAPITAL EXPENSE- VEHICLE UPFIT					$ -	$ 69,522.00
01 540-9303	CAPITAL EXPENSE - EQUIPMENT	$ -	$ 63,585.10	$ -	$ -	$ -	$ -
01 540-9904	COVID-19 FEMA	$ -	$ -	$ -	$ -	$ -	$ -
	POLICE	$ 2,746,039.35	$ 2,606,439.28	$ 2,600,318.89	$ 2,707,804.00	$ 2,372,407.28	$ 3,147,944.48

CITY OF KEMAH
PROPOSED BUDGET
FISCAL YEAR 2025-2026
ALL OTHER FUNDS

		2022-2023 ACTUAL	2023-2024 ACTUAL	---- 2024 - 2025 ------ CURRENT BUDGET	YTD 2024-2025	PROPOSED 2025-2026 BUDGET
04 - HOTEL & MOTEL OCCUPANCY TAX FUND FINANCIAL SUMMARY						
REVENUE SUMMARY						
TAXES		485,074	506,135	505,000	466,680	505,600
OTHER SOURCES & USES		-	-	210,000	-	
TOTAL REVENUES		485,074	506,135	715,000	466,680	505,600
EXPENDITURE SUMMARY						
NON-DEPARTMENTAL		318,899	447,231	701,151	387,156	363,000
TOTAL EXPENDITURES		318,899	447,231	701,151	387,156	363,000
*** REVENUES OVER(UNDER) EXPENDITURES ***		166,176	58,904	13,849		142,600
04 - HOTEL & MOTEL OCCUPANCY TAX FUND REVENUE						
TAXES						
04 - 4022	HOTEL/MOTEL TAX	2,254	10,572	8,000	-	-
04 - 4022-01	LANDRY'S BOARDWALK INN	123,849	158,220	160,000	171,769	165,000
04 - 4022-02	SCOTTISH INN & SUITES	9,805	13,772	12,000	16,006	14,000
04 - 4022-03	PALACE INN	17,412	5,321	12,000	1,434	5,000
04 - 4022-04	COURTYARD BY MARRIOTT	237,037	144,338	170,000	143,797	170,000
04 - 4022-05	KEMAH TRADING COMPANY	6,149	4,857	8,000	5,646	8,000
04 - 4022-06	CLIPPER INN	-	-	-	-	-
04 - 4022-07	DAYS INN	31,422	51,667	30,000	39,967	40,000
04 - 4022-10	MISC. VACATION RENTALS	40,625	74,089	70,000	58,172	70,000
04 - 4023	INTEREST	16,522	43,299	35,000	29,890	33,600
04 - 4024	MISCELLANEOUS	-	-	-	-	
TOTAL TAXES		485,074	506,135	505,000	466,680	505,600
OTHER SOURCES & USES						
04 - 4901	TRANSFER IN FUND BALANCE	-	-	210,000	-	-
TOTAL OTHER SOURCES & USES		-	-	210,000		-
*** TOTAL REVENUES ***		485,074	506,135	715,000		505,600
04 - HOTEL & MOTEL OCCUPANCY TAX FUND NON-DEPARTMENTAL DEPARTMENTAL EXPENDITURES						
OPERATIONS						
04 - 510-8100	BAY AREA HOUSTON CVB	-	-	-	-	
04 - 510-8110	PD EVENT OVERTIME	-	-	-	-	
04 - 510-8135	TRAFFIC CONTROL	-	-	-	-	
04 - 510-8150	KEMAH VISITOR CENTER MAINT	20,217	22,438	13,274	24,505	25,000
04 - 510-8400	ADVERTISING & PROMOTIONS	136,202	138,438	-	84	
04 - 510-8405	SPORTS & EVENT CENTER	-	-	150,000	-	100,000
04 - 510-8410	TOURISM WEBSITE/DOMAIN	11,177	561	-	5,180	6,000
04 - 510-8425	ANNUAL DUES	-	899	-	-	
04 - 510-8435	UTILITIES	13,007	5,182	-	10,047	12,000
04 - 510-8440	CITY EVENTS	-	-	-	-	

04 - 510-8450	CITY SPONSORED EVENTS	29,496	50,000	-	573	
04 - 510-8451	CHRISTMAS DÉCOR. (DM TOURISM)	-	52,267	75,000	72,052	50,000
04 - 510-8501	AVIAN PIRATES	-	4,000	-	-	
04 - 510-8502	BAY DAY	-	-	-	-	
04 - 510-8503	BLESSING THE FLEET	-	-	-	-	
04 - 510-8504	CHRISTMAS BOAT PARADE	7,500	7,605	-	-	
04 - 510-8508	KEMAH SALUTE TO MILITARY S	21,800	23,592	-	-	
04 - 510-8510	KREWE DU LAC	-	6,500	-	-	
04 - 510-8511	MISS KEMAH/MISS KEMAH TEEN	-	-	-	-	
04 - 510-8513	TEXAS OUTLAW CHALLENGE	15,000	25,000	-	-	
04 - 510-8514	YACHTY GRAS NIGHT BOAT PAR	22,000	132	-	-	
04 - 510-8515	ELITE REDFISHING	17,500	24,635	-	-	
04 - 510-8516	380 REIMBURSEMENTS	-	-	-	-	
	4TH OF JULY SECURITY EXPENSE					10,000
	GULF COAT TRANSIT DISTRICT					10,000
04 510-8553	HOT FUND GRANTS	-	-	99,464	68,256	95,000
04 - 510-8554	BUSINESS CHAMBER SUPPORT	-	-	-	-	
04 - 510-8555	MISC EXPENSE	-	1,573	-	-	
04 - 510-8800	MANAGEMENT FEES	20,000	40,000	40,000	30,000	40,000
04 - 510-8801	FACILITES MANAGEMENT FEES	5,000	10,000	15,000	11,250	15,000
	TOTAL OPERATIONS	318,899	412,821	392,738	221,947	363,000
OTHER USES & SOURCES						
04 - 510-9100	CAPITAL PROJECTS	-	-	-	-	
04 - 510-9100.01	MURAL PARK	-	-	-	134,785	
04 - 510-9301	CAPITAL EXPENSE - FURNITUR	-	-	-	-	
04 - 510-9901	TRANSFER TO CAPITAL PPROJE	-	-	-	-	
04 - 510-9902	RESERVED FOR (COUNCIL CONTINGENC	-	34,410	121,813	30,424	
04 - 510-9903	TRANSFER TO GF - COMM & TOURISM	-	-	186,600	-	142,600
	TOTAL OTHER USES & SOURCES	-	34,410	308,413	165,209	142,600
	TOTAL NON-DEPARTMENTAL	318,899	447,231	701,151		505,600
	*** TOTAL EXPENDITURES ***	318,899	447,231	701,151		505,600
	** REVENUES OVER(UNDER) EXPENDITURES **	166,176	58,904	13,849		-

11 - KEMAH GROWTH FUND

FINANCIAL SUMMARY

REVENUE SUMMARY					
TAXES	416,274	-	-	-	-
OTHER INCOME	68,118	105,249	63,000	69,131	70,000
OTHER SOURCES & USES	-	-	250,532	-	-
TOTAL REVENUES	484,392	105,249	313,532	69,131	70,000
EXPENDITURES SUMMARY					
	-	-	-		-
TRANSFER TO GF					
TOTAL EXPENDITURES	-	-	-		-
** REVENUES OVER(UNDER) EXPENDITURES **	484,392	105,249	313,532	69,131	70,000

11 - KEMAH GROWTH FUND

REVENUE

TAXES						
11 - 4037	IT REPLACEMENT FUND	-	-	-	-	-
11 - 4038	GUARANTEE SHOPS OF KEMAH	416,274	-	-	-	-
	TOTAL TAXES	416,274	-	-		-
OTHER INCOME						
11 - 4516	INTEREST INCOME	68,118	105,249	63,000	69,131	70,000

TRANSFER IN GF-ROAD DRAINAGE	-	-	250,532	-	-
TOTAL OTHER INCOME	68,118	105,249	313,532	69,131	70,000
*** TOTAL REVENUES ***	484,392	105,249	313,532		70,000
*** TOTAL EXPENDITURES ***	-	-	-		-
** REVENUES OVER(UNDER) EXPENDITURES **	484,392	105,249	313,532		70,000

CITY OF KEMAH

PROPOSED BUDGET

FISCAL YEAR 2025-2026

KCDC

		2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 BUDGET	PROPOSED 2025-2026 BUDGET
REVENUE SUMMARY						
TAXES		878,288.41	1,327,246.45	1,201,582.00	884,964.11	1,358,177.50
OTHER SOURCES & USES		0	0	2,000,000.00	0	0.00
TOTAL REVENUES		878,288.41	1,327,246.45	3,201,582.00	884,964.11	1,601,778.00
EXPENDITURE SUMMARY						
NON-DEPARTMENTAL		-770,694.96	1,945,392.17	3,261,570.00	1,075,678.22	1,601,778.00
TOTAL EXPENDITURES		-770,694.96	1,945,392.17	3,261,570.00	1,075,678.22	1,601,778.00
** REVENUES OVER(UNDER) EXPENDITURES **		1,648,983.37	-618,145.72	-59,988.00	-190,714.11	0.00
TAXES						
06-4035	SALES TAX	768,089.99	1,099,762.11	1,151,582.00	803,900.12	1,253,177.50
06-4036	INTEREST	110,198.42	227,484.34	50,000.00	81,063.99	105,000.00
06-4037	MISCELLANEOUS REVENUE	0	0	0	0	0
06-4038	SHOPS OF KEMAH	0	0	0	0	0

TOTAL TAXES		878,288.41	1,327,246.45	1,201,582.00	884,964.11	1,358,177.50
OTHER SOURCES & USES						
06-4901	TRANSFER IN FUND BALANCE	0	0	2,000,000.00	0	243,600.50
TOTAL OTHER SOURCES & USES		0	0	2,000,000.00	0	243,600.50
*** TOTAL REVENUES ***		878,288.41	1,327,246.45	3,201,582.00	884,964.11	1,601,778.00
OPERATIONS						
06-510-8000	MANAGEMENT FEES	12,500.00	25,000.00	25,000.00	12,500.00	100,000.00
06-510-8100	AUDIT	10,000.00	0	10,000.00	0	10,000.00
06-510-8130	GRANT WRITER	0	9,748.20	0	0	0
06-510-8275	TRAINING/WORKSHOPS	0	3,475.10	5,000.00	1,234.96	5,000.00
06-510-8310	LEGAL FEES	7,837.50	57.2	5,000.00	0	5,000.00
06-510-8311	PROFESSIONAL FEES					15,000.00
06-510-8311.1	PRO FEES-MSTR PARK PLAN STD	0	26,794.71	0	0	0
06-510-8311.2	PRO FEES-SWA DWNTWN STUDY	0	40,433.37	0	0	0
06-510-8311.3	PRO FEES - ENGINEERING	0	0	200,000.00	0	50,000.00
06-510-8320	ECONOMIC DEVELOPMENT SVCS	0	0	30,000.00	0	30,000.00
06-510-8425	DUES/MEMBERSHIPS	344.5	1,425.00	16,000.00	15,625.00	20,000.00
06-510-8480	MARKETING/WEBSITE DEVELOPME	35,745.26	65,362.22	25,000.00	7,229.64	25,000.00
06-510-8515	CONTRACT LABOR	19,615.61	35,553.46	36,000.00	24,000.00	24,000.00
06-510-8516	380 REIMBURSEMENTS	0	0	0	0	100,000.00
06-510-8517	AV SERVICES	0	3,294.38	0	0	0
	GULF COAST TRANSIT DISTRICT					10,000.00
06-510-8550	BUSINESS RETENTION	0	0	100,000.00	0	100,000.00
06-510-8551	COMMUNITY DEVELOPMENT	0	0	50,000.00	350	50,000.00

06-510-8552	BEAUTIFICATION	0	27,688.50	25,000.00	209.58	25,000.00
06-510-8553	BEAUTIFICATION COMMITTEE	-104,074.86	0	0	0	0
06-510-8554	BUSINESS CHAMBER SUPPORT	1,317.50	210	0	0	0
06-510-8555	MISC EXPENSE	31,003.06	3,364.80	3,000.00	0	18,000.00
06-510-8560	DEPRECIATION	6,132.54	0	0	0	0
06-510-9000.	FISCAL YEAR 2023 EXPENDITUR	0	6,598.77	0	0	0
06-510-9301	CAPITAL EXPENSE - FURNITURE	0	25,000.00	0	0	0
06-510-9802	INFRASTRUCTURE IMPROVEMENTS	0	15,000.00	0	0	0
06-510-9900.	STREETSCAPE PROJECT	0	0	1,500,000.00	0	0.00
06-510-9900.	57 ACRE NATURE RESERVE PARK	0	343,007.09	500,000.00	759,266.56	775,278.00
06-510-9900.	PARK IMPROVEMENTS	0	0	74,465.98	64,909.33	50,000.00
06-510-9900.	PARKING/TRAFFIC/SIDEWALKS	0	21,495.00	0	1,140.64	30,000.00
06-510-9900.	EVERGREEN PARKWAY CAP PROJ	0	1,221,316.19	484,160.00	179,312.51	0.00
06-510-9900.	WEST KEMAH DRAINAGE PROJECT	0	42,000.00	0	0.00	0
	57 ACRE PARK MAINTENCE EQ					107,500.00
06-510-9901	TRANSFER TO CAPITAL PROJECT	-791,116.07	28,568.18	0	0	0
06-510-9902	RESERVED FOR CONTINGENCY	0	0	120,944.02	0	0.00
06-510-9903	BEL ROAD EXPANSION	0	0	0	0	0
06-510-9905	TRANS TO GF - 57 AC PARK MAINT	0	0	52,000.00	0	52,000.00
		-770,694.96	1,945,392.17	3,261,570.00	1,065,778.22	1,601,778.00
** REVENUES OVER(UNDER) EXPENDITURES **		-1,648,983.37	618,145.72	59,988.00	180,814.11	0.00