

City of Kemah

2014-2015 General Fund Budget

Public Hearing: 09/17/2014

Adopted: 09/17/2014



2014-2015 General Fund Budget

Acct ID	ID	Name		Bank	8/31/2014
01 1001	818	City - General Fund		Amegy Bank	4,074,815.97
01 1009	705	Reserve		Texas First Bank	505,747.73
Total City Funds					4,580,563.70
Acct ID	ID	Name		Bank	
01 1020	534	Grant Monies	Restricted Use	Texas First Bank	200.00
01 1018	948	KPD Employee Fund	Restricted Use	Texas First Bank	3,543.75
01 1008	763	KPD Contraband Fund	Restricted Use	Texas First Bank	1,777.03
01 1025	574	KPD - Pre-Siezed Fund	Restricted Use	Texas First Bank	7,802.45
01 1010	376	Court - Security Fund	Restricted Use	Texas First Bank	43,810.68
01 1024	388	Court - Technology Fund	Restricted Use	Texas First Bank	33,331.50
04 1002	966	Hotel Fund	Restricted Use	Texas First Bank	690,980.30
Total Restricted Funds					781,445.71

2014-2015 General Fund Budget

BUDGET SUMMARY	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET
REVENUES	4,783,043.00	4,380,875.00	4,001,787.00	4,214,644.36
Administration	991,235.00	1,064,237.00	1,109,645.99	1,150,789.26
Municipal Court	251,159.00	267,520.00	247,325.00	237,107.08
Public Works	690,115.00	703,732.00	767,171.00	737,593.29
Police Department	1,719,705.00	2,057,659.00	2,061,466.84	2,008,455.06
Contingency	42,435.00	26,070.00	25,664.00	80,699.67
TOTAL EXPENSES	3,694,649.00	4,119,218.00	4,211,272.83	4,214,644.36
KPD Emp Acct	125.00	0.00	0.00	0.00
KPD Seizure Acct	1,199.95	1,086.80	0.00	0.00
KPD Pre-Seizure Acct	0.00	0.00	0.00	0.00
Court Technology Acct	0.00	0.00	0.00	0.00
Court Security Acct	0.00	0.00	0.00	0.00
Grants	765,028.65	790,457.53	0.00	0.00
TOTAL RESTRICTED ACCT	766,353.60	791,544.33	0.00	0.00
BALANCE	322,040.40	-529,887.33	-209,485.83	0.00

The estimated tax rate required to cover the proposed budget is 0.245880

2014-2015 General Fund Budget

	REVENUES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET
4011	AD VALOREM TAXES (CURR)	597,297.00	603,937.00	606,234.00	609,419.36
4015	AD VALOREM TAXES (DELQ)	12,506.00	11,298.00	0.00	0.00
4020	FRANCHISE TAX	209,066.00	237,361.00	220,299.00	220,299.00
4025	MIXED BEVERAGE TAX	126,071.00	127,351.00	130,000.00	160,000.00
4035	SALES TAX	2,382,289.00	2,471,368.00	2,340,100.00	2,450,000.00
4101	COURT TAX RETAINER	13,529.00	13,475.00	13,000.00	15,000.00
4105	FINES & FORFIETURES	341,028.00	281,217.00	285,000.00	300,000.00
4106	OMNI FEES	2,450.00	2,154.00	2,500.00	2,500.00
4107	SECURITY FUND	7,553.00	9,183.00	4,500.00	0.00
4108	TFC FEES	4,133.00	4,168.00	4,000.00	0.00
4109-0010	TIME PYMT FEE (10.00)	6,419.00	5,348.00	6,000.00	6,000.00
4109-0025	TIME PYMT FEE (2.50)	1,679.00	1,357.00	1,500.00	1,500.00
4110	WARRANT FEES	45,670.00	37,141.00	35,000.00	38,000.00
4111	TECHNOLOGY FUND REVENUE	10,103.00	12,250.00	6,500.00	0.00
4115	COURT CREDIT CARD FEE	2,574.00	2,350.00	2,500.00	0.00
4118	CT JUDICAL FUND	1,475.00	1,875.00	155.00	1,200.00
4125	DOT REVENUE	27,408.00	31,681.00	27,000.00	20,000.00
4201	INTEREST	779.00	1,123.00	600.00	600.00
4203	HURRICANE RELIEF ASSIST	0.00	118,566.00	0.00	0.00
4213	PARK RENTAL & DEPOSITS	15,955.00	22,400.00	22,000.00	25,000.00
4214	PARKING LOT REVENUES	51,067.00	55,333.00	54,399.00	54,399.00
4215	POLICE REPORTS	873.00	1,198.00	750.00	750.00
4225	RECEIPT FROM INS CLAIM	0.00	0.00	0.00	0.00
4303	CLEAR CHANNEL LEASE	0.00	0.00	0.00	50,000.00
4304	EVENTS	0.00	12,700.00	28,700.00	20,000.00
4305	PERMITS & LICENSES	49,584.00	114,400.00	60,000.00	75,000.00
4310	SIGN PERMIT	4,485.00	6,410.00	5,000.00	7,000.00
4401	ALCOHOLIC BEV PERMIT	3,245.00	12,138.00	3,500.00	18,727.00
4405	BURGLAR ALARM REG	2,452.00	2,010.00	2,500.00	1,500.00
4407	BUSINESS REGISTRATION	575.00	6,020.00	11,250.00	10,000.00
4410	CHARTER/SIGHTSEEING LIC	0.00	0.00	300.00	0.00
4430	PEDDLER PERMIT	0.00	500.00	0.00	200.00
4435	PIPELINE PERMIT	0.00	0.00	0.00	0.00
4440	TAXI CAB PERMIT	4,600.00	5,290.00	4,500.00	5,000.00
4445	WRECKER PERMIT	5,350.00	6,000.00	5,500.00	6,200.00
4460	MISC INCOME	56.00	6,519.00	0.00	350.00
4461	OPEN RECORDS REQUEST	0.00	0.00	0.00	500.00
4505	SALE OF FIXED ASSETS	956.00	2,980.00	0.00	0.00
4510	SALE OF PROPERTY	35,288.00	16,670.00	0.00	0.00
4610	KCDC REIMBURSE	48,000.00	100,000.00	100,000.00	100,000.00
4611	SECURITY FUND REIMBURSEME	-150.00	4,009.00	6,000.00	5,500.00
4612	TECHNOLOGY FUND REIMBURSE	0.00	0.00	12,500.00	10,000.00
4711	KPD SEIZURE FUND	1,437.00	3,150.00	0.00	0.00
4713	KPD PRE-SEIZED FUND	1,396.00	3,586.00	0.00	0.00
4725	KPD OFFICER FUND	256.00	329.00	0.00	0.00
4802	STORM WATER PUMP GRANT	707,771.00	0.00	0.00	0.00
4803	KIPP STREET	34,788.00	0.00	0.00	0.00
4804	MISC GRANT FUNDS	23,030.00	3,000.00	0.00	0.00
4805	SECO GRANT	0.00	23,030.00	0.00	0.00
4806	BOAT RAMP GRANT REVENUE	0.00	0.00	0.00	0.00
4807	WEST KEMAH STREET REVENUE	0.00	0.00	0.00	0.00
	TOTAL REVENUES	4,783,043.00	4,380,875.00	4,001,787.00	4,214,644.36

2014-2015 General Fund Budget

510	ADMINISTRATION EXPENSES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET
5410	SALARIES	262,088.00	343,481.00	350,528.00	349,939.04
5370	PAYROLL TAX	21,512.00	25,234.00	27,030.00	26,985.68
5400	RETIREMENT	8,891.00	8,740.00	11,016.00	15,240.60
5270	INSURANCE	32,896.00	42,100.00	43,825.00	66,678.72
5280	WORKERS COMP	866.00	1,065.00	1,407.00	1,430.22
5275	UNEMPLOYMENT	1,404.00	351.00	54.00	1,242.00
5412	INCENTIVE	0.00	24.00	1,200.00	1,200.00
5413	LONGEVITY	3,340.00	3,620.00	1,610.00	1,615.00
5125	CAR ALLOWANCE	0.00	73.00	0.00	0.00
	PERSONNEL SERVICES TOTAL	330,997.00	424,688.00	436,670.00	464,331.26
7200	VEHICLE FUEL	0.00	3,567.00	5,000.00	5,000.00
7300	SMALL TOOLS/EQUIP	5,489.00	5,385.00	6,500.00	5,000.00
7350	OFFICE SUPPLIES	2,924.00	4,920.00	6,000.00	6,000.00
7400	POSTAGE	1,062.00	4,191.00	4,500.00	3,500.00
	SUPPLIES TOTAL	9,475.00	18,063.00	22,000.00	19,500.00
8100	AUDIT	22,000.00	23,500.00	25,000.00	25,000.00
8125	ELECTION EXPENSES	5,794.00	6,694.00	8,000.00	8,000.00
8130	CONTRACT LABOR	33,732.00	17,539.00	32,000.00	55,000.00
8200	INSURANCE - LIABILITY	36,460.00	47,842.00	48,000.00	50,000.00
8210	COMPUTER TECHNOLOGY	0.00	0.00	10,717.99	0.00
8225	EMPLOYEE TESTING	180.00	245.00	300.00	500.00
8250	MAINT. OFFICE EQUIP	389.00	738.00	1,000.00	1,500.00
8275	TRAINING/WORKSHOPS	12,445.00	12,689.00	11,000.00	17,000.00
8310	LEGAL EXPENSE	163,584.00	157,343.00	150,000.00	150,000.00
8315	PROFESSIONAL FEES	12,476.00	19,065.00	20,000.00	20,000.00
8325	RENT/SERVICE AGMTS	40,431.00	40,015.00	40,000.00	56,000.00
8326	CLEMC	156,345.00	133,958.00	133,958.00	133,958.00
8400	OPERATION SUPPLIES	21,775.00	21,675.00	18,000.00	18,000.00
8425	ANNUAL DUES	5,114.00	5,944.00	11,000.00	9,000.00
8440	UTILITIES	37,252.00	38,421.00	33,000.00	33,000.00
8445	CITY HALL MAINT	29,369.00	26,319.00	33,000.00	25,000.00
8450	VEHICLE MAINTENANCE	0.00	930.00	2,000.00	2,000.00
8455	COMM CNTR EXPENSES	53,699.00	38,604.00	46,000.00	50,000.00
8456	PARK PROGRAM	8,204.00	4,759.00	20,000.00	5,000.00
8460	CODIFICATION	0.00	4,760.00	8,000.00	8,000.00
	OPERATIONS TOTAL	639,249.00	601,040.00	650,975.99	666,958.00
9100	Vehicle Principal	9,409.00	19,572.00	0.00	0.00
9150	Vehicle Interest	986.00	874.00	0.00	0.00
9400	CAPITAL	1,119.00	0.00	0.00	0.00
	CAPITAL TOTAL	11,514.00	20,446.00	0.00	0.00
	ADMINISTRATION TOTALS	991,235.00	1,064,237.00	1,109,645.99	1,150,789.26

2014-2015 General Fund Budget

520	COURT EXPENSES (520)	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET
5410	SALARIES	96,872.00	97,445.00	104,680.00	99,515.02
5370	PAYROLL TAX	7,520.00	7,029.00	8,145.00	7,736.45
5400	RETIREMENT	3,633.00	2,631.00	3,745.00	4,912.39
5270	INSURANCE	12,694.00	18,128.00	20,344.00	21,133.20
5280	WORKERS COMP	213.00	320.00	334.00	324.02
5275	UNEMPLOYMENT	522.00	24.00	18.00	414.00
5412	INCINTIVE	0.00	700.00	700.00	600.00
5413	LONGEVITY	1,930.00	955.00	1,085.00	1,015.00
	PERSONNEL SERIVCES TOTAL	123,384.00	127,232.00	139,051.00	135,650.08
7300	SMALL TOOLS & EQUIPMENT	64.00	1,714.00	1,500.00	1,000.00
7350	OFFICE SUPPLIES	4,156.00	4,679.00	3,000.00	2,500.00
7400	POSTAGE	884.00	975.00	1,200.00	1,200.00
	SUPPLIES TOTAL	5,104.00	7,368.00	5,700.00	4,700.00
8130	CONTRACT LABOR	21,000.00	21,000.00	21,000.00	21,000.00
8210	COMPUTER TECHNOLOGY	0.00	0.00	4,617.00	0.00
8275	TRAINING/WORKSHOPS	2,215.00	2,394.00	4,500.00	4,500.00
8310	LEGAL EXPENSE	23,950.00	24,088.00	30,000.00	28,000.00
8325	RENT/SERVICE AGREEMENTS	15,537.00	15,143.00	19,650.00	23,000.00
8413	DELINQUENT COLLECTIONS	35,101.00	0.00	100.00	100.00
8415	JUROR EXPENSE	132.00	0.00	600.00	1,000.00
8420	SECURITY FUND	11,451.00	9,169.00	6,000.00	5,500.00
8425	ANNUAL DUES	336.00	426.00	500.00	550.00
8430	TECHNOLOGY FUND	3,712.00	57,509.00	12,500.00	10,000.00
8440	UTILITIES	697.00	699.00	607.00	607.00
8460	MISC. OPERATIONS	8,540.00	2,492.00	2,500.00	2,500.00
	OPERATIONS TOTAL	122,671.00	132,920.00	102,574.00	96,757.00
9200	CAPITAL				
	CAPITAL TOTAL	0.00	0.00	0.00	0.00
	COURT TOTALS	251,159.00	267,520.00	247,325.00	237,107.08

2014-2015 General Fund Budget

530	PUBLIC WORKS EXPENSES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET
5410	SALARIES	217,756.00	218,743.00	246,676.00	251,792.26
5411	OVERTIME	937.00	727.00	5,000.00	7,500.00
5370	PAYROLL TAX	17,023.00	16,529.00	19,903.00	20,300.21
5400	RETIREMENT	8,352.00	6,381.00	9,152.00	12,889.97
5270	INSURANCE	46,906.00	45,124.00	48,872.00	66,607.33
5280	WORKERS COMP	7,089.00	9,021.00	11,046.00	10,477.52
5275	UNEMPLOYMENT	2,088.00	75.00	72.00	1,656.00
5412	INCENTIVE - MOSQ SPRAY	1,040.00	700.00	550.00	550.00
5413	LONGEVITY	4,905.00	5,520.00	5,450.00	5,520.00
	PERSONNEL SERVICES TOTAL	306,096.00	302,820.00	346,721.00	377,293.29
7200	FUEL EXPENSES	26,107.00	22,127.00	25,000.00	23,000.00
7300	SMALL TOOLS/EQUIP	3,594.00	3,596.00	6,000.00	6,000.00
7350	OFFICE EXPENSE	0.00	-40.00	0.00	0.00
7500	MISC CHEMICALS	4,920.00	4,479.00	6,000.00	6,000.00
	SUPPLIES TOTAL	34,621.00	30,162.00	37,000.00	35,000.00
8200	INSURANCE - LIABILITY	6,356.00	7,808.00	5,000.00	6,500.00
8215	STORM WATER MGMT	8,174.00	15,258.00	20,000.00	20,000.00
8225	EMPLOYEE TESTING	45.00	230.00	300.00	300.00
8230	RESIDENTIAL SOLID WASTE	95,130.00	95,130.00	98,000.00	101,000.00
8250	MAINTENANCE/ELECTRONICS	0.00	0.00	500.00	500.00
8275	TRAINING/WORKSHOPS	60.00	155.00	1,000.00	1,000.00
8300	UNIFORMS	4,420.00	5,155.00	5,500.00	6,000.00
8325	RENT/SERVICE AGREEMTS	27,720.00	24,933.00	30,000.00	25,000.00
8330	MATERIAL, ST & ROADS	8,485.00	16,624.00	20,000.00	15,000.00
8335	LANDSCAPE	40,090.00	28,849.00	30,000.00	26,000.00
8425	SUBSCRIPTIONS/DUES	870.00	-275.00	500.00	500.00
8440	UTILITIES	90,005.00	88,150.00	85,000.00	85,000.00
8445	SERVICE CENTER MAINT	3,799.00	837.00	8,000.00	2,500.00
8450	EQUIPMENT MAINTENANCE	24,363.00	18,642.00	25,000.00	23,000.00
8460	OPERATING EXPENSE	7,731.00	8,974.00	10,000.00	12,000.00
8470	STREET SIGNAGE	0.00	0.00	10,000.00	1,000.00
	OPERATIONS TOTAL	317,248.00	310,470.00	348,800.00	325,300.00
9100	VEHICLES-PRINCIPAL	11,455.00	23,829.00	25,650.00	0.00
9150	VEHICLES - INTEREST	1,201.00	1,064.00	0.00	0.00
9200	EQUIP-PRINCIPAL	19,494.00	0.00	9,000.00	0.00
9250	EQUIP-INTEREST	0.00	0.00	0.00	0.00
9400	CAPITAL OUTLAY	0.00	35,387.00	0.00	0.00
	CAPITAL TOTAL	32,150.00	60,280.00	34,650.00	0.00
	PUBLIC WORKS TOTALS	690,115.00	703,732.00	767,171.00	737,593.29

2014-2015 General Fund Budget

540	POLICE DEPARTMENT	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET
5410	SALARIES	975,849.00	1,074,701.00	1,128,907.00	1,164,562.48
5411	OVERTIME	72,990.00	71,896.00	75,000.00	75,000.00
5415	PART TIME PERSONNEL	41,034.00	37,380.00	45,000.00	40,000.00
5370	PAYROLL TAX	85,719.00	90,267.00	99,051.00	101,825.51
5400	RETIREMENT	40,152.00	33,732.00	45,544.00	66,386.24
5270	INSURANCE	145,335.00	155,572.00	172,172.00	195,316.92
5280	WORKERS COMP	15,468.00	24,874.00	29,975.00	28,669.90
5275	UNEMPLOYMENT	6,466.00	969.00	198.00	4,554.00
5412	INCENTIVE PAY	25,054.00	30,205.00	35,000.00	40,000.00
5413	LONGEVITY	8,875.00	10,110.00	10,880.00	11,490.00
PERSONNEL SERVICES TOTAL		1,416,942.00	1,529,706.00	1,641,727.00	1,727,805.06
7200	VEHICLE/FUEL EXPENSES	62,089.00	59,217.00	50,000.00	55,000.00
7300	SMALL TOOLS/EQUIP	4,128.00	2,992.00	4,000.00	3,500.00
7350	OFFICE SUPPLIES	6,811.00	5,459.00	7,500.00	7,500.00
7400	POSTAGE	663.00	660.00	650.00	500.00
7500	MISC SUPPLIES	1,434.00	1,403.00	1,500.00	1,500.00
SUPPLIES TOTAL		75,125.00	69,731.00	63,650.00	68,000.00
8200	INSURANCE - LIABILITY	9,300.00	14,027.00	10,041.00	30,000.00
8210	COMPUTER TECHNOLOGY	15,471.00	17,074.00	47,046.99	18,000.00
8225	EMPLOYEE TESTING	1,750.00	1,450.00	2,000.00	1,750.00
8250	MAINTENANCE/ELECTRONICS	15,000.00	14,811.00	15,000.00	15,000.00
8275	TRAINING/WORKSHOPS	10,443.00	13,056.00	15,000.00	15,000.00
8300	UNIFORMS	12,085.00	10,848.00	12,000.00	14,000.00
8325	RENT/SERVICE AGREEMTS	42,254.00	43,173.00	56,000.00	55,000.00
8350	DETENTIONS	5,227.00	2,492.00	4,500.00	9,200.00
8375	C.O.P.S	494.00	1,253.00	1,500.00	1,500.00
8380	DOT ENFORCEMENT	4,162.00	7,767.00	7,500.00	7,500.00
8400	OPERATIONS SUPPLIES	2,552.00	2,186.00	5,000.00	4,000.00
8425	SUBSCRIPTIONS/DUES	388.00	808.00	750.00	900.00
8440	UTILITIES	3,719.00	3,842.00	3,800.00	3,800.00
8450	VEHICLE MAINTENANCE	40,607.00	33,409.00	25,000.00	18,000.00
8460	OPERATING EXPENSE	263.00	503.00	1,500.00	1,500.00
8475	EMPLOYEE AWARDS	1,543.00	841.00	2,500.00	2,500.00
8600	EMERGENCY MANAGEMENT	15,011.00	9,610.00	15,000.00	15,000.00
OPERATIONS TOTAL		180,269.00	177,150.00	224,137.99	212,650.00
9100	VEHICLES-PRINCIPAL	.	123,659.00	113,879.07	0.00
9150	VEHICLES - INTEREST	1,973.00	1,759.00	0.00	0.00
9200	DOT PRINCIPAL	9,440.00	19,572.00	0.00	0.00
9250	DOT INTEREST	956.00	874.00	0.00	0.00
9400	CAPITAL OUTLAY	35,000.00	135,208.00	18,072.78	0.00
CAPITAL TOTAL		47,369.00	281,072.00	131,951.85	0.00
POLICE TOTALS		1,719,705.00	2,057,659.00	2,061,466.84	2,008,455.06

2014-2015 General Fund Budget

545	CONTINGENCIES	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	2014-2015 BUDGET
8000	CONTINGENCIES	42,435.00	26,070.00	25,664.00	80,699.67
	CONTINGENCIES TOTAL	42,435.00	26,070.00	25,664.00	80,699.67

2014-2015 General Fund Budget

510 ADMINISTRATION BUDGET JUSTIFICATIONS	
PERSONNEL SERVICES:	
5410	Salaries - This expense covers salaries for the Administration department. This includes the Full Time City Administrator, City Secretary, Accounts Payable/Receptionist, Finance/HR Officer, Building Official, and Part Time Capital Projects Manager.
5270	Health Insurance - The City of Kemah provides employees with Health, Life and Dental Insurance coverage. The City pays 100% of premiums for employees and 60% for dependent Health. Dependent Dental is paid at 100% by the employee.
5275	Unemployment - This benefit is calculated at 3.0% of the first \$9000.00 of each employees salary.
5280	Workmen's Compensation - This benefit is to provide coverage for employees that might get injured while on the job. Each class of worker is rated. This coverage is provided through the Texas Municipal League.
5370	FICA/Medicare - The FICA/Medicare tax is calculated at a rate of 7.65% of gross salaries.
5400	Retirement - The City's retirement benefit is provided through the Texas Municipal Retirement System.
5412	Incentive -
5413	Longevity Pay - This item is figured at \$5.00/month for each month the employee has been employed by the City.
SUPPLIES:	
7200	Fuel - This is for fuel for the City Administrator & Building Official Vehicles.
7300	Small Tools and Equipment - This item is funded for the purchase and replacement of computer hardware components. Such as printers, monitors, computers, laptops.
7350	Office Expense - This line item has been consolidated to include basic office supplies and computer software for all departments within the City.
7400	Postage - This item is for the necessary postage and bulk rate permits for mailing correspondence.
OPERATIONS:	
8100	Audits - This item is funded for financial and audit services from the selected firm.
8125	Elections - This line item is funded to compensate poll workers, lease election equipment and purchase the necessary forms and documents to conduct an election. It is also used for training related to the election laws and for the required advertising. This covers one General Election.
8130	Contract Labor - This item is funded to compensate the contract inspectors utilized by the City to review building plans and make site inspections.
8200	Insurance - The insurance through Texas Municipal League provides protection for the department's vehicles, physical damage, and for employee's liability. As well as errors & omissions, real & personal property at the municipal facility, real & personal property at the community center, criminal conduct, windstorm coverage and bonds/insurance.
8225	Employee Testing - This line item is used to pay for pre employment testing and physical exams.
8250	Maintenance Office Equipment - This line item is used to fund repairs and service to the various office equipment for the Administration Department.
	Training/Workshops/Banquets - This line item is funded for the various training needs of the administrative staff, as well as the elected officials. It is also used to cover expenses for attendance to various banquets and meetings. This includes lunches attended by Staff and Elected Officials. This does not include attendance at TML conference.

2014-2015 General Fund Budget

8310	Legal - This line item is funded to pay the retainer and additional services of the City Attorney.
8315	Professional Fees - This line item will fund engineering services, appraisal services, etc.
8325	Rental & Services - This line item is funded to cover the expenses for leased items, service agreements and contract services. It includes funding for Galveston Central Appraisal District, Tax Assessor Collector, Animal Control services, Software Leasing for financial and building dept., storage rentals, rental for various office quipment such as the postage meter.
8326	CLEMC - This is for our ambulance service.
8400	Operation Supplies - This line item is funded to purchase various supplies for daily operations. It includes funds for publishing public notices, newsletters, advertising, courier services, special occasion flowers, flags, banners, plaques, reference books, coffee supplies and misc. maps, etc.
8425	Dues & Subscriptions - This line item is funded to renew the various professional dues and subscriptions. It includes the Texas Municipal League, Houston Galveston Area Council, Texas Municipal Clerks Association, Texas Floodplain Mangement Association, International Building Code Congress, Texas City Managers Association, Galveston County Mayors & Council, Bay Area Houston Economic Development, Bay area Transportation, Sams Club, and various publications.
8440	Utilities - This line item is funded for utilities at City Hall/Police Department such as electric, water, and internet.
8445	City Hall Maintenance - This line item covers janitorial services, cleaning products, paper goods (toilet paper, paper towels, trash bags), pest control, repairs to a/c, electrical, plumbing, building maintenance and upkeep for building.
8450	Vehicle Maintenance - This is for maintenance and repairs of the City Administrator & Building Official Vehicles.
8455	Community Center Expense - This line item is funded to perform routine maintenance to the Community Center. It includes utilities, insurance, janitorial services and supplies. Additionally it is used to pay for services to the mechanical system and appliances within the center.
8456	Park Program - This line item covers different communitcy based programs for the children.
8460	Codification - Municode annual updates
CAPITAL:	
9100	Vehicle Principal -
9150	Vehicle Interest -
9400	Capital -

2014-2015 General Fund Budget

520 MUNICIPAL COURT JUSTIFICATIONS	
PERSONNEL SERVICES:	
5410	Salaries - This expenses covers 1 Court Administrator and 1 clerk.
5370	FICA/Medicare - The FICA/Medicare tax is calculated at a rate of 7.65% of gross salaries.
5400	Retirement - The City's retirement benefit is provided through the Texas Municipal Retirement System.
5270	Health Insurance - The City of Kemah provides employees with Health, Life and Dental Insurance coverage. The City pays 100% of premiums for employees and 60% for dependent Health. Dependent Dental is paid at 100% by the employee.
5280	Workmen's Compensation - This benefit is to provide coverage for employees that might get injured while on the job. Each class of worker is rated. This coverage is provided through the Texas Municipal League.
5275	Unemployment - This benefit is calculated at 3.0% of the first \$9000.00 of each employees salary.
5412	Incentive - 1 clerk Certified Level 1 with the Texas Municipal Courts Education Center.
5413	Longevity Pay - This item is figured at \$5.00/month for each month the employee has been employed by the City.
SUPPLIES:	
7300	Small Tools and Equipment - This item is funded for the purchase and replacement of computer hardware components. Such as printers, monitors, computers, laptops.
7350	Office Expense - This is for basic office supplies.
7400	Postage - This expenses is to cover warrant letters, juror summons trial setting, post cards for notice of warrants and other misc. letters.
OPERATIONS:	
8130	Contract Labor - This money will pay for 2 part time judge (One Presiding and One Associate)
8275	Training - This money will be used to pay employee tuition, per diem, travel for training.
8310	Legal - This money will pay for our City Prosecutor to attend 24 arraignments, 12 trials and 2 jury trials a year. It also pays for phone calls and emails regarding different cases and legal opinions.
8325	Rental & Services - The court pays for 1/2 of the storage facility fees. Maintenance Agreement for the Court Digitex Copier. This money will pay for software support for Incode (Court Computer Software) and BrazosTech (Handheld Ticket Writers) for the Police Department and computer repairs and virus updates. The money will also pay for our local warrants going into the Southeast Texas Crime Information Center and Accurint. This also will pay for a wireless card. Server Support. Norton Antivirus software. Spam Software. Outsourced computer services. Online Citation Inquiry and Payment Support.
8413	Linebarger Collection Fees - Fees due to Linebarger for collecting fees and fines.
8415	Juror Expense - This is to pay for jury trials per year. Jurors are paid \$6.00.
	Security Expense - Restrictive Use by State Law - \To be reimbursed by restricted use account (4611).
8425	Dues & Subscriptions - This money will be used to pay for subscriptions to newsletters and memberships to professional organizations supporting the court function.
8430	Technology Expense - Restrictive Use by State Law - Portion to be reimbursed by restricted use account (4612).
8440	Utilities - The pays for 1/3 of the internet.
8460	Misc Operations - This money will pay for courier services and reference books. The court is needing to shred files that are taking up space and be up to date with records retention. This money pays for credit card fees.

2014-2015 General Fund Budget

530 PUBLIC WORKS BUDGET JUSTIFICATIONS	
PERSONNEL SERVICES:	
5410	Salaries - This expenses covers basic salaries for Public Works employees.
5411	Overtime - This is for overtime for Public Works Personnel. It funds the extra hours worked supervising weekend community service, mosquito spraying and emergency call outs.
5270	Health Insurance - The City of Kemah provides employees with Health, Life and Dental Insurance coverage. The City pays 100% of premiums for employees and 60% for dependent Health. Dependent Dental is paid at 100% by the employee.
5275	Unemployment - This benefit is calculated at 3.0% of the first \$9000.00 of each employees salary.
5280	Workmen's Compensation - This benefit is to provide coverage for employees that might get injured while on the job. Each class of worker is rated. This coverage is provided through the Texas Municipal League.
5370	FICA/Medicare - The FICA/Medicare tax is calculated at a rate of 7.65% of gross salaries.
5400	Retirement - The City's retirement benefit is provided through the Texas Municipal Retirement System.
5412	Incentive Pay- Incentive for employees that receive their certification for mosquito spraying.
5413	Longevity Pay - This item is figured at \$5.00/month for each month the employee has been employed by the City.
SUPPLIES:	
7200	Fuel - This money will be used to purchase fuel.
7300	Small Tools and Equipment - This is for necessary small tools for daily operations. This would include saws, chainsaws, small mowers, nail guns, mosquito control devices, and other misc. small hand tools.
7500	Misc. Supply Chemicals - This is for mosquito control, weed killer, and other chemical supplies.
OPERATIONS:	
8200	Insurance - The insurance through Texas Municipal League provides protection for the department's vehicles, physical damage, and for employee's liability.
8215	Stormwater Mgmt Program - This is for any maintenance and operation of the Pump Station. This is also used for drainage projects throughout the City.
8225	Employee Testing - This money will be used for testing and hiring of Public Works personnel.
8230	Residential Solid Waste Disposal - The city pays for the residential trash service provided by Waste Mgmt. .
8250	Maintenance Electronics - This is for maintenance and repairs of the Public Works Nextel radios.
8275	Training - This money will be used to pay employee tuition, per diem, travel for training.
	Uniforms - This is for Public Works uniforms. We furnish 11 sets of uniforms for each employee which are picked up and serviced weekly by our uniform service. It also provides for one pair of
8325	Rental & Services - This is for the monthly service fee for the Nextel radios. It also includes fees for dumpsters used in the City cleanup projects and used for disposal of limbs and stumps removed from city right-of-way and any necessary equipment rental.
8330	Materials - This is for the cost of materials for projects. This would include limestone, sand, asphalt, concrete, etc.
8335	Landscape Expenses - Landscaping maintenance, irrigation maintenance, chemical treatments, and seasonal planting and mulching at City Hall, community center, visitor center, and Texas Ave island. This also included trimming of the Palm trees along Hwy 146.
8425	Dues and Subscriptions - Annual dues for Mosquito Control
8440	Utilities - This is for the street lights and the utilities for the Municipal Service Center, Park, and Pavillion facilities.

2014-2015 General Fund Budget

8445	Maintenance Buildings & Grounds - This is for any building or grounds maintenance/repairs at the Service Center.
8450	Equipment Maintenance - This is for repairs and maintenance of Public Works vehicles, equipment, and tools.
8460	Miscellaneous Operations Expense - This money will be used to pay for various expenses connected to operations. Such as welding supplies, cones, barricades, safety vests, safety glasses. It also includes street signs and various cleanup supplies.
CAPITAL:	
9100	Vehicles - Principal:
9150	Vehicles - Interest:
9200	Equipment -
9250	Equipment - Interest:
CAPITAL:	
9400	Capital Outlay -

2014-2015 General Fund Budget

540	POLICE DEPARTMENT JUSTIFICATIONS
PERSONNEL SERVICES:	
5410	Salaries - The funding will be used to cover basic salaries for full time employees.
5411	Overtime - Employees of the police department work throughout the year and are not allowed to take holidays if scheduled to work. Additionally, these employees have other requirements like court appearances and special events that generate an overtime expense.
5415	Part Time - The funding is for the use of partime employees that are needed to cover any manpower shortages that occur due to vacancies, vacation, sick leave, military leave or training.
5412	Incentive Pay - The funding will be used to cover incentive pay for the professional development of the officers. Officers are awarded \$1200 per year for and intermediate certificate, \$1,500 per year for an advanced certificate and \$1,980 per year for a masters certificate. Dispatchers are are awarded \$1,100 per year for and intermediate certificate, \$1,400 per year for an advanced certificate and \$1,550 per year for a masters certificate Incentive is also paid for college degrees. \$1,450 per year for an Associates Degree, \$1,750 per year for a Bachelors Degree and \$1850 per year for a Masters Degree. Incentive is paid for the highest achievement not cumulative. Includes \$3.00 per hour for OIC & FTO while performing either duty. \$700 for bi-lingual pay for Spanish speaking officers.
5270	Health Insurance - The funding will be used for The City of Kemah to provide employees with Health, Life and Dental Insurance coverage. The City pays 100% of premiums for employees and 60% for dependent Health. Dependent Dental is paid at 100% by the employee.
5275	Unemployment - This benefit is calculated at 3.0% of the first \$9000.00 of each employees salary.
5280	Workmen's Compensation - This benefit is to provide coverage for employees that might get injured while on the job. Each class of worker is rated. This coverage is provided through the Texas Municipal League.
5370	FICA/Medicare - The FICA/Medicare tax is calculated at a rate of 7.65% of gross salaries.
5400	Retirement - The City's retirement benefit is provided through the Texas Municipal Retirement System. .
5413	Longevity Pay - This item is figured at \$5.00/month for each month the employee has been employed by the City.
SUPPLIES:	
7200	Fuel and Oil - The funding will be used to purchase fuel, oil and filter changes, and state inspections for all department vehicles.
7300	Small Tools and Equipment - The funding will be used to replace or repair desks, chairs, tools, VCR's, televisions, and vairous other equipment. New chair for Disptach \$2000.
7350	Office Supplies - The funding will be used to purchase copy paper, printer ribbons, toner and misc. office items
7400	Postage - The funding will be used to cover postage for correspondence and shipping expenses from the various carriers.
7500	Misc. Supplies - The funding will be used to purchase misc. supplies such as dog food, bottled water, coffee, and cleaning supplies.
OPERATIONS:	
8200	Insurance - The insurance through Texas Municipal League provides protection for the department's vehicles, physical damage, and for employee's liability.

2014-2015 General Fund Budget

8210	Computer Technology - The funding will be used to purchase Computer Hardware, Software, Peripherals (printers, faxes, copiers, surge protectors, cables, monitors, switches, routers, etc.) License for Windows Products and spam and virus protection software. Outsourced computer maintenance and repair costs.
8225	Employee Testing - The funding will be used for testing and hiring of police personnel. The money will pay for newspaper advertisement, entrance tests, physicals, psychological testing.
	Maintenance of Electronics - This funding will be used to pay for repair of 700/800 Mhz radios, Telex Dispatch system, repair/purchase of cameras, purchase of radio batteries, repair/purchase of flashlights, installation of mobile radios and emergency management equipment, repairs on radar units, repair and software for video and audio recording system. Repair/Purchase emergency management equipment. Purchase/Maintenance of monitoring devices/camera in PD/City Hall, pump station, city parks and city streets.
8275	Training - The funding will be used to pay employee tuition, per diem, travel and weapons qualifications.
8300	Uniforms - The funding will be used to pay for police uniforms and uniform accessories. The department provides each officer with three short sleeve shirts, two long sleeve shirts, three pair of Class A pants, uniform name plate, raincoat, bullet resistant vest, and a winter jacket. Dispatch personnel are provided three short sleeve shirts and two pair of khaki pants.
8325	Rentals & Services - This money will be used to pay for all rental and service agreements in the department, such as contract with TCLEDDS, Galv. Co. Emergency Comm. District, Verizon Wireless, Air Cards, Creative Switching, climate controlled records storage, copier rental, County of Galveston Comcast connection, maintenance, Incident reporting system (OSSI) Police One training academy, Language Line, and various on-line investigation services.
8350	Detentions - The funding will be used to pay for prisoner food, laundry, blankets, latex gloves, mattresses, disinfectant, and jail equipment maintenance.
8375	Community Oriented Policing - The funding will be used to pay for promotional item handouts for kids, public outreach programs, and citizens police academy.
8380	DOT Enforcement - This funding is used to pay for equipment, air card, training, supplies, vehicle maintenance, cell phone and any other expense related to Commercial Motor Vehicle enforcement.
8400	Supplies - The funding will be used to pay for narcotic identification kits, forensic supplies, lab analysis, evidence processing supplies, and compact flash cards for DVR systems.
8425	Dues and Subscriptions - The funding will be to pay for subscriptions to law enforcement periodicals, memberships in police professional organizations, and MTUG dues.
8440	Utilities - The funding will be used to pay for the Police Department's portion of the Comcast internet/email accounts
8450	Maintenance of Vehicles - The funding will be used to provide repairs to police vehicles, ATV's and bicycles.
8460	Miscellaneous Operations Expense - The funding will be used to pay for various expenses connected to operations.
8475	Employee Functions and Awards - The funding will be used to pay for awards for exemplary employees as well as other official functions.
8600	Emergency Management (Generator Maintenance)
CAPITAL:	
9100	Vehicles - Principal:

2014-2015 General Fund Budget

9150	Vehicles - Interest:
9200	DOT Principal -
9250	DOT Interest -
9400	Capital Outlay -