



City of Clear Lake Shores

Annual Budget

For the Fiscal Year 2013-14

Vern Johnson

Mayor

Richard Sowrey

Mayor Pro-Tem

Amanda Booren

Councilmember

Al Burns

Councilmember

Carlo Ianni

Councilmember

Jan Bailey

Councilmember



City of Clear Lake Shores
Annual Budget

For the Fiscal Year 2013-14

Vern Johnson

Mayor

Richard Sowrey

Mayor Pro-Tem

Amanda Booren

Councilmember

Al Burns

Councilmember

Carlo Ianni

Councilmember

Jan Bailey

Councilmember

CLEAR LAKE SHORES 2013-14 BUDGET

TABLE OF CONTENTS

City Administrators Budget Letter.....ii - iv

Budget Summary - All Funds.....1

General Fund Budget Summary by Department.....3

General Fund Budget Summary by Line Item.....4 - 5

Personnel Summary.....6

General Fund Revenue.....7 - 8

City Council Budget.....9 -10

Administration Budget.....11 -12

City Secretary/Municipal Court Budget.....13 - 14

Police Budget.....15 - 16

Building Inspections/Code Enforcement Budget.....17 -18

Public Works Budget.....19 - 20

Swimming Pool Budget.....21 - 22

Public Safety (Emergency Management) Budget.....23 - 24

General Government Budget.....25 - 26

Vehicle Acquisition Fund Budget.....28 - 29

Rainy Day Fund Budget.....30 - 31

Roads & Drainage Fund Budget.....33 - 34

Economic Development Fund Budget.....36- 37

Plaza Ten-06 Corporation Budget.....38 - 39

Budget Calendar.....41

2013-14 Holiday Schedule.....42

Notification of Retirement Contribution Rate.....43

Notification of Ambulance Costs.....44

Chart of Accounts.....45 - 49

**CITY ADMINISTRATOR'S
BUDGET LETTER**



September 4, 2013

Dear Mayor and Members of the City Council:

I am pleased to present to you the adopted budget for the fiscal year beginning October 1, 2013. This document is the culmination of many hours of work by the staff in an attempt to present to you a full financial picture of where the City is now and how we plan to proceed through the year in financial terms.

First, let me say, **THE SKY IS NOT FALLING AND THE CITY IS NOT GOING BANKRUPT.** Clear Lake Shores has seen its revenue grow during the past twelve months and there is a promise of more as we see some new small businesses preparing to open. OPUS restaurant, by all indications, is doing a great business. The Szechuan Gardens has recently reopened. Skippers and Joe Lee's continue with a good business. Wendy's, IHOP, Chick-Fil-let are doing well. Target and Home Depot, of course, are our largest sales tax producers. At least two new businesses will open soon with perhaps two more in the works. No one can predict the future, but it appears that the future is bright here.

With the expectations that revenue will continue its modest growth trend, I am proposing the following:

1. A 5% cost of living pay increase for all employees except the City Administrator. (I am told that no general pay increase has been provided in more than two years.)
2. The replacement of two patrol units in the police department.
3. To send the Police Chief and the Captain to the International Chiefs of Police Convention in Philadelphia in October.
4. To widen the sidewalk from Clear Lake Road to the Valero Gas Station by an additional 2 feet.
5. To install Code Enforcement and Permitting software in the Building Inspection/Permits Department to improve tracking of construction permits and inspection.
6. To allow the contract accountant to work up to 20 hours per week.

7. To continue road and drainage improvements.
8. Repaint the exterior of the Clubhouse and replace rotted siding lumber on the south end.

There is a very small amount of money for undesignated projects that may come up during the year.

A new Chart of Accounts will improve the accounting system by creating more uniformity in charging accounts. In the past, it appears, there was little discipline and things were charged without regard to the department purchasing the item or its purpose. For this reason, the comparative numbers for 2011-12 should not be relied on too heavily. 2012-13 numbers are better, but still not totally reliable. We have tried our best to recategorize expenditures into the proper accounts but sometimes it was difficult to tell exactly what was purchased and for what use. Conversion to the new system will require a lot of "re-learning" and discipline so that things are properly classified. To aid in this, we have created a "requisition/check request form for use in properly coding purchases.

In order to improve cash flow planning we will develop a schedule of paying bills on a specific day each week but still maintain the flexibility to create a payment when one is needed to avoid finance charges or late charges.

We have some specific costs that will increase and know about them. Retirement contributions will increase from 8.77% of pay to 9.89% of pay. There is nothing we can do about this. It is mandated by the Texas Municipal Retirement System. Other costs will likely increase but we don't know how much. This complicates budgeting. It is unfortunate that, some years ago, the employee health insurance program was changed to renew on January 1 of each year. This means you don't get firm renewal quotes until around the first of November, after budgeting is complete. I hope to change this so that renewal is done on October 1 annually so that you get renewal quotes in time to include firm numbers in the budget. We have included funds for a 10% increase this year, expecting the cost to increase. Health insurance is one cost that is unusually high for a small group. Last year, the City financially benefitted from a lot of turnover in terms of medical insurance. Since each new hire has a 90-day waiting period for coverage, there was quite a bit of time that the City was not obligated to pay premiums. With the City's generous contribution toward dependent coverage, it is difficult to predict costs especially when there is much turnover. You may be paying for a single person's premium and if that person resigns, you may suddenly find yourself paying for a person with family coverage which can be more than twice what the single employee's costs were. We are budgeting for a full year of payments at the current levels as we do not expect or plan for anyone to leave our employment. We also plan to competitively bid coverages this year. Relying on a broker to bring you multiple quotes is not really a competitive way to operate. A broker will generally provide you with quotes that most benefit him, not always bringing forth the best quotes for the customer. This is especially true if no other brokers are providing quotes. There really is no need to work through a broker. I have always found it best to work directly with insurance company agents.

General Fund expenditures, net of transfers to other funds, totals 83% of budgeted net revenue. This is higher than past policy but some much needed improvements are included. No increase in revenue is budgeted while it is likely to increase 3 - 5%. Even with transfers of \$265,000

combined planned to the Vehicle Acquisition Fund, the Roads & Drainage Fund and the Rainy Day Fund, in addition to the dedicated sales tax, the General Fund balance should still increase. In addition, a number of safeguards are included in the budget which could be held up until revenue trends are established. We will hold up on some of the larger expenditures until revenue patterns indicate a good trend.

We do need to address some unpaid bills from Hurricane Ike in 2008. Specifically, the retention on the Debris Removal contractor's payments, has never paid. This totals \$78,973. I am surprised that Crowder Gulf has not been more forceful in their demands for payment. I have also been informed by the Texas Department of Public Safety, Emergency Management Division that we will be expected to reimburse money paid to the City on some recovery projects after Hurricane Ike that should not have been paid to us. This will amount to a net refund of \$28,517 to the State. This is due to the manner in which funds are disbursed after a disaster. They pay you money, then audit you. Normally grant funds are monitored as disbursed and then audited by the City's independent auditor. It could be a year, two years, or more before they request payment and we certainly will not pay until asked, but I think we should be prepared to pay the money back when it is asked for. These two payments are budgeted in the Rainy Day Fund. The General Fund is budgeted to transfer \$50,000 to the Rainy Day fund. Hopefully, the City will be in a position to transfer more money to the Rainy Day Fund one year from now so that a balance can be built upon in the Rainy Day Fund. This is essential as an insurance policy against future disasters.

As I mentioned on the first page, two police patrol vehicles are budgeted for replacement in the Vehicle Acquisition Fund. A transfer of \$75,000 from the General Fund to the Vehicle Acquisition Fund should cover these and perhaps a bit more. This will put us in the position of replacing one more unit in each of the next three budget years. If necessary, we could reduce the fleet by one vehicle but there would be no "reserve" vehicle should we have an accident or major mechanical problem with one.

I would like to acknowledge the invaluable assistance I receive from three very competent young women in our offices. Of course they are: City Secretary/Court Administrator, Christy Stroup, Assistant City Secretary Angie Galvan and Assistant Court Administrator Tiffany Wilson. Without these ladies in our offices, we simply would cease to function. They are key to our small organization and their workloads are, at times, very challenging.

I look forward to a thorough review of this proposed budget document with you and key members of the staff in the coming weeks. If you have any questions, at any time, please do not hesitate to call me, email me or drop by to visit with me.

Respectfully yours,



George K. Jones
City Administrator

INFORMATION REGARDING PROPERTY TAXES

The City of Clear Lake Shores, Texas has no long term debt and therefore, levies no property taxes for Principle and Interest.

The City of Clear Lake Shores levies no property taxes. Therefore, calculations of the tax rate, the rollback rate and the new tax rate are not applicable.

The 2013-14 Budget for the City of Clear Lake Shores was approved by a 5-0 vote.

Voting "for" the budget were: Mayor-Pro-tem Richard Sowrey, Councilman Al Burns, Councilwoman Amanda Booren, Councilman Carlo Ianni and Councilwoman Jan Bailey.

ORDINANCE 2013-08

AN ORDINANCE MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF CLEAR LAKE SHORES, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2013 AND ENDING ON SEPTEMBER 30, 2014; APPROPRIATING MONEY TO THE VARIOUS FUNDS OF THE CITY, ADOPTING THE ANNUAL BUDGET FOR THE CITY OF CLEAR LAKE SHORES, TEXAS; AUTHORIZING CHANGES TO THE PAYROLL PLAN FOR THE EMPLOYEES OF THE CITY OF CLEAR LAKE SHORES AND AUTHORIZING THE CITY ADMINISTRATOR TO TAKE CERTAIN ADMINISTRATIVE ACTIONS REGARDING THE BUDGET.

WHEREAS, the City Council of the City of Clear Lake Shores, Texas has reviewed the proposed budget, as appended here as Exhibit "A", for the fiscal year beginning October 1, 2013 and ending on September 30, 2014 which was duly presented to the City Council by the City Administrator and held a public hearing thereon as required by state law, notice of which was published in the Galveston Daily News on August 20, 2013, and said public hearing was held in accordance with said notice;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CLEAR LAKE SHORES, TEXAS that:

SECTION 1. The appropriations for the fiscal year beginning October 1, 2013 and ending on September 30, 2014 for the support of the government of the City of Clear Lake Shores, Texas be and the same are hereby fixed and determined for said terms in accordance with the expenditures shown in the City's Fiscal Year Budget, a copy of which is appended here as Exhibit "A";

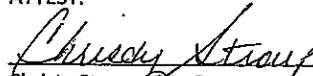
SECTION 2. The budget, as shown in words and figures in Exhibit "A" is hereby approved in all respects and is hereby adopted as the City's Budget for the fiscal year beginning October 1, 2013 and ending on September 30, 2014;

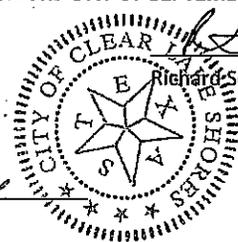
SECTION 3. The City Administrator is specifically authorized to increase the pay for all City employees by five percent (5%) beginning with the October 9, 2013 payroll;

SECTION 4. The City Administrator is authorized to move unexpended and unencumbered appropriations from one account to another within a fund, so long as the total appropriations for a fund are not changed.

PASSED AND APPROVED THIS THE 3RD DAY OF SEPTEMBER, 2013.

ATTEST:


Christy Stroup, City Secretary



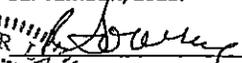

Richard Sowrey, Mayor Pro-Tem

EXHIBIT A

CITY OF CLEAR LAKE SHORES
2013-14 BUDGET SUMMARY
ALL FUNDS

	General Fund	Vehicle Acquisition Fund	Rainy Day Fund	Roads & Drainage Fund	Economic Development Fund	Plaza Ten-06 Corporation Fund	TOTALS
Estimated Beginning Fund Balance 10/1/2013	\$ 969,656	\$ 60,664	\$ 1,246,248	\$ 799,502	\$ 638,402	\$ 25,013	\$ 3,739,485
Estimated Revenue:							
Taxes: Franchise	159,000						159,000
Property	50						50
Sales	1,680,000						1,680,000
Mixed Drink	15,000						15,000
Licenses & Permits: Beverage	2,580						2,580
Building/Remodeling	25,440						25,440
Electrical/Plumbing/Mechanical	4,850						4,850
Culverts/Driveways	1,000						1,000
Bulkheads	1,000						1,000
Fences/Roofs/Signs	1,280						1,280
Demolition	250						250
Stop Work	200						200
Plat Application Fees	2,900						2,900
Waterfront: Leases	25,000						25,000
Transfer Fees	3,600						3,600
Fines & Fees: Police Fines	195,000						195,000
Warrant/Defendant Disposition	5,000						5,000
Administrative Fees	10,000						10,000
Grants				128,760			128,760
Swimming Pool	19,000						19,000
Rentals	17,275					22,200	39,475
Other Miscellaneous Revenue	8,600	20	1,250	700	250	16	10,836
Transfers In from Other Funds	-	65,000	50,000	360,000	210,000		685,000
TOTAL AVAILABLE FOR APPROPRIATION	\$ 3,146,681	\$ 125,684	\$ 1,297,498	\$ 1,288,962	\$ 848,652	\$ 47,229	\$ 6,754,706
Estimated Expenditures & Transfers:							
City Council	\$ 56,925						\$ 56,925
Administration	136,484						136,484
City Secretary/Municipal Court	164,882						164,882
Police	567,897	\$ 75,000					642,897
Building Inspection/Code Enforcement	86,145						86,145
Public Works	167,258			\$ 683,760			851,018
Swimming Pool	42,500						42,500
Public Safety (Emergency Management)	43,345		\$ 107,490				150,835
General Government	188,480						188,480
Economic Development					\$ 770,780		\$ 770,780
Farmer's Market						\$ 10,500	\$ 10,500
Property Maintenance						1,500	1,500
Transfers Out to Other Funds	685,000						685,000
TOTAL EXPENDITURES & TRANSFERS	2,138,916	\$ 75,000	\$ 107,490	\$ 683,760	\$ 770,780	\$ 12,000	\$ 3,787,946
ESTIMATED FUND BALANCE 9/30/2014	1,007,765	\$ 50,684	\$ 1,190,008	\$ 605,202	\$ 77,872	\$ 35,229	\$ 2,966,760

GENERAL FUND

2013-14 Clear Lake Shores Annual Budget

General Fund Budget Summary by Department

Department	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-14 Request	2013-14 Recommended	2013-14 Approved
City Council	\$ 53,231	\$ 56,200	\$ 56,559	\$ 56,925	\$ 56,925	\$ 56,925
Administration	129,887	164,649	161,529	136,484	136,484	136,484
City Secretary/Municipal Court	225,157	160,577	161,028	164,882	164,882	164,882
Police	499,014	466,519	454,269	576,850	567,897	567,897
Building Inspections/Code Enforce.	69,448	62,722	62,622	86,145	86,145	86,145
Public Works	233,702	166,450	166,450	167,258	167,258	167,258
Swimming Pool	41,737	48,250	37,548	42,500	42,500	42,500
Public Safety	51,547	43,865	42,862	43,345	43,345	43,345
General Government	172,174	165,405	168,103	188,480	188,480	188,480
Transfers Out:	431,177	451,000	451,000	685,000	685,000	685,000
TOTAL	1,907,074	1,785,637	1,761,970	2,147,869	2,138,916	2,138,916
Beginning Fund Balance 10/1	\$ 397,186	\$ 559,711	\$ 559,711	\$ 969,656	\$ 969,656	\$ 969,656
Add: Revenue	2,069,599	2,170,046	2,171,915	2,177,025	2,177,025	2,177,025
Available for Appropriation	\$ 2,466,785	\$ 2,729,757	\$ 2,731,626	\$ 3,146,681	\$ 3,146,681	\$ 3,146,681
Less: Expenditures	1,907,074	1,785,637	1,761,970	2,147,869	2,138,916	2,138,916
Ending Fund Balance 9/30	\$ 559,711	\$ 944,120	\$ 969,656	\$ 998,812	\$ 1,007,765	\$ 1,007,765

2013-14 Clear Lake Shores Annual Budget

General Fund Summary by Line Item

Line Items	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-14 Request	2013-14 Recommended	2013-14 Approved
501 - Wages & Salaries	\$ 615,889	\$ 584,565	\$ 585,260	\$ 617,751	\$ 617,751	\$ 617,751
502 - Overtime	6,882	1,000	1,000	1,050	1,050	1,050
503 - Medicare Tax (Employer Share)	9,742	8,447	8,457	8,975	8,975	8,975
504 - Retirement (Employer Share)	62,079	49,072	46,107	61,199	61,199	61,199
505 - Medical, Dental & Life Ins.	88,036	87,743	88,265	135,774	135,774	135,774
506 - Police Holiday Pay	48,910	24,183	24,183	25,392	25,392	25,392
507 - Other Employment Expense	6,944	-	-			
520 - Software & Computer Services	10,708	3,415	3,415	12,675	12,675	12,675
521 - Utilities	57,562	45,500	45,500	50,000	50,000	50,000
522 - Dues, Memberships & Subscriptions	4,523	8,018	4,681	6,694	6,625	6,625
523 - Postage & Shipping	730	700	700	850	850	850
524 - Code Supplements	550	1,850	1,850	2,000	2,000	2,000
525 - Public Relations	470	500	500	500	500	500
526 - Employee Relations	2,540	4,000	3,750	4,000	4,000	4,000
527 - Election Expense	8,923	5,700	5,684	5,750	5,750	5,750
528 - Insurance & Bonds	40,968	51,335	51,000	52,500	52,500	52,500
529 - Contractual Inspection Services	33,360	25,500	25,000	30,000	30,000	30,000
530 - Legal Services	32,783	40,000	40,000	40,000	40,000	40,000
531 - Audit Expense	29,400	11,204	11,204	16,500	16,500	16,500
532 - Travel & Training	18,812	20,000	20,000	20,000	20,000	20,000
533 - Radio Maintenance	3,710	3,825	3,825	3,634	3,150	3,150
534 - Vehicle & Equipment Maintenance	28,220	34,425	28,925	38,300	35,000	35,000
535 - Building Maintenance	21,184	33,775	33,775	28,750	28,750	28,750
536 - Emergency Management Expenses	13,722	10,000	9,000	9,000	9,000	9,000
537 - Ambulance Services	33,064	27,845	27,845	27,845	27,845	27,845
538 - Animal Control Services	4,761	6,020	6,017	6,500	6,500	6,500
539 - Jail and Dispatch Services	1,041	2,000	1,750	3,000	2,400	2,400
540 - Pool Operation	33,828	37,500	27,098	32,000	32,000	32,000
541 - Concert Series (Jammin' on Jarboe)	2,279	3,000	3,000	4,000	4,000	4,000
542 - Fuel	31,664	24,850	24,850	34,000	29,000	29,000
543 - Children's Library	815	250	250	250	250	250
545 - Uniforms	2,708	5,681	5,681	4,150	4,650	4,650
546 - Other Contractual Expense	139,016	103,714	106,614	105,300	105,300	105,300
547 - Communications	3,323	2,750	2,750	2,800	2,800	2,800
550 - Street Repair Materials	-	-	-	1,000	1,000	1,000
551 - Signs	1,056	300	300	500	500	500
552 - Safety Equipment & Supplies	6,343	1,055	1,055	1,350	1,350	1,350
553 - Janitorial Supplies	6,075	6,145	6,145	6,230	6,230	6,230
554 - Printed Materials	1,877	2,000	2,000	2,000	2,000	2,000
555 - Other Miscellaneous Supplies	35,037	37,750	37,750	29,850	29,850	29,850

556 - Mosquito Spray Concentrate	1,434	3,250	3,250	3,500	3,500	3,500
557 - Small tools & Equipment	1,065	1,000	1,000	1,000	1,000	1,000
590 - Vehicles & Accessories	-	-	-	-	-	-
591 - Machinery & Equipment	-	-	-	-	-	-
592 - Radios	-	-	-	-	-	-
593 - Office Equipment	8,940	1,000	1,000	1,800	1,800	1,800
594 - Buildings & Structures	6,788	-	-	-	-	-
595 - Other Infrastructure Improvements	-	5,700	5,700	14,000	14,000	14,000
Restricted Funds:						
Child Safety	1,683	1,237	1,237	2,500	2,500	2,500
Court Technology	6,363	3,597	3,597	7,000	7,000	7,000
Public TV	-	-	-	1,000	1,000	1,000
Transfer to Other Funds	431,267	451,000	451,000	685,000	685,000	685,000
TOTAL	\$ 1,907,074	\$ 1,782,401	\$ 1,761,970	\$ 2,147,869	\$ 2,138,916	\$ 2,138,916

2013-14 Clear Lake Shores Annual Budget

GENERAL FUND PERSONNEL SUMMARY BY DEPARTMENT

Department	2011-12 Actual	2012-13 Budget	2012-13 Actual	2013-14 Request	2013-14 Recommended	2013-14 Approved
City Council	-	-	-	-	-	-
Administration	1	1	1	1	1	1
City Secretary/Municipal Court	3	3	2	2	2	2
Police	8	7	7	7	7	7
Building Inspection	1	1	1	1	1	1
Swimming Pool	-	-	-	-	-	-
Public Works	2	2	2	2	2	2
Public Safety	-	-	-	-	-	-
General Government	-	-	-	-	-	-
TOTAL	15	14	13	13	13	13

2013-14 Clear Lake Shores Annual Budget

General Fund

Revenue

Account	Description	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-14 Recommended	2013-14 Approved
	FRANCHISE TAXES:					
100414	Trash Service	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
100417	Cable	25,840	25,000	25,000	25,000	25,000
100415	Electric	121,173	120,000	120,000	120,000	120,000
100416	Gas	4,557	6,000	6,000	6,000	6,000
100418	Telephone	2,677	3,000	3,000	3,000	3,000
	PROPERTY TAXES:					
100401	Property Taxes - P&I	2,430	20	15	15	15
100403	Property Taxes - Other	-	10	-	-	-
100402	Property Taxes - Delinquent	1,544	20	35	35	35
	SALES TAX					
100406	General Fund Sales Tax	1,209,197	1,260,000	1,260,000	1,260,000	1,260,000
100406	EDC Sales Tax	209,854	210,000	210,000	210,000	210,000
100406	Roads & Drainage Sales Tax	206,413	210,000	210,000	210,000	210,000
100408	Mixed Drink Tax	14,720	15,000	15,000	15,000	15,000
	LICENSES & PERMITS					
100426	Beverage Licenses	1,745	2,500	2,800	2,580	2,580
100427	Building Permits	7,530	23,000	23,500	20,440	20,440
100428	Remodeling Permits	7,044	5,100	5,300	5,000	5,000
100429	Electrical Permits	2,600	2,000	2,200	2,000	2,000
100430	Plumbing Permits	1,925	2,000	2,100	1,750	1,750
100431	Mechanical Permits	2,300	1,000	1,250	1,100	1,100
100432	Culvert/Fill/Driveway Permits	600	1,000	1,250	1,000	1,000
100433	Bulkhead Permits	880	1,000	1,100	1,000	1,000
100434	Fence Permits	730	400	600	600	600
100435	Roof Permits	360	100	350	330	330
100436	Sign Permits	170	200	100	350	350
100437	Demolition Permits	150	100	250	250	250
100438	Stop Work/Premature Work Penalties	125	100	200	200	200
100439	Plat Application Fees	1,800	1,100	2,900	2,900	2,900
	Other permits	200	400	40	-	-
	WATERFRONT LEASES					
100450	Annual Lease Payments	25,525	27,500	25,000	25,000	25,000
100450	Transfer Fees	1,171	1,500	3,600	3,600	3,600

	PUBLIC SAFETY FINES & FEES					
100466	Police Fines	108,002	180,000	198,000	195,000	195,000
100467	Warrant/Defendant Disposition Fees	2,340	1,000	5,000	5,000	5,000
100468	Time Payment Admin. Fees & Other Fines	9,486	24,000	10,000	10,000	10,000
	OTHER MISCELLANEOUS REVENUE					
100463	Community Pool Income	17,215	17,500	19,000	19,000	19,000
100464	Clubhouse/Pavilion Rental	4,000	3,000	3,500	3,500	3,500
100475	Office Rental in City Hall	13,450	13,750	13,775	13,775	13,775
100480	Copies	685	600	450	600	600
100476	Interest Income	381	600	600	6,000	6,000
100460	Other Miscellaneous Revenue	60,780	6,546	7,000	2,000	2,000
	TOTAL REVENUE	\$ 2,069,599	\$ 2,170,046	\$ 2,171,915	\$ 2,177,025	\$ 2,177,025

2013-14 Clear Lake Shores Annual Budget

General Fund		City Council					
Line Item	Department	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-14 Request	2013-14 Recommended	2013-14 Approved
	City Council	\$ 53,231	\$ 56,200	\$ 56,559	\$ 56,925	\$ 56,925	\$ 56,925

Explanations

- 110522 - Dues & Memberships includes funds to pay the TML dues and the Galveston County Mayors and Councilmembers Association dues.
- 110525 - Public Relations includes funds for Mayor and City Council to address public relations concerns.
- 110526 - Employee Relations includes funds for employee recognitions and the annual Council/Employee Christmas celebration.
- 110527 - Election Expense includes the estimated cost of the annual council elections.
- 110530 - Legal Expense includes the estimated cost of legal advice from the City's selected law firm.
- 110532 - Travel & Training includes funds for council members to attend the TML Annual Convention and any other required training or events.

2013-14 Clear Lake Shores Annual Budget

General Fund		City Council					
Account	Description	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-14 Request	2013-14 Recommended	2013-14 Approved
110522	Dues, Memberships & Subscriptions	\$ -	\$ -	\$ 625	\$ 675	\$ 675	\$ 675
110525	Public Relations	470	500	500	500	500	500
110526	Employee Relations	2,540	4,000	3,750	4,000	4,000	4,000
110527	Election Expense	8,923	5,700	5,684	5,750	5,750	5,750
110530	Legal Expense	32,783	40,000	40,000	40,000	40,000	40,000
110532	Travel & Training	8,515	6,000	6,000	6,000	6,000	6,000
	TOTAL	\$ 53,231	\$ 56,200	\$ 56,559	\$ 56,925	\$ 56,925	\$ 56,925

2013-14 Clear Lake Shores Annual Budget

General Fund		Administration				
Department	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-14 Request	2013-14 Recommended	2013-14 Approved
Administration	\$ 129,887	\$ 164,649	\$ 161,529	\$ 136,484	\$ 136,484	\$ 136,484

Explanations

- 112501 - City Administrator's salary is \$72,000. He elects to take his \$600 per month car allowance as an unaccountable plan so that is also included in salary.
- 112504 - Retirement contribution percentage increases to 9.89% of compensation, per TMRS.
- 112505 - Insurance cost is purely an estimate based on current plan with a 5% increase. More information will be available later.
- 112522 - Dues & Memberships permits the City Administrator to be a member of Texas City Management Association and the International City Management Association.
- 112532 - Travel and Training includes funds to attend the TML Conference, the TMCA Conference and the ICMA Conference.
- 112546 - Other Contractual Expense includes funds to pay the part-time accountant for working approximately 20 hours per week.
- 112555 - Other Miscellaneous Supplies funds office and miscellaneous supplies used by the City Administrator and Accountant.

2013-14 Clear Lake Shores Annual Budget

General Fund		Administration					
Account	Description	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-14 Request	2013-14 Recommended	2013-14 Approved
112501	Wages & Salaries	\$ 96,573	\$ 109,310	\$ 109,310	\$ 79,200	\$ 79,200	\$ 79,200
112503	Medicare Tax	1,403	1,585	1,585	1,150	1,150	1,150
112504	Retirement	9,253	6,778	6,778	7,833	7,833	7,833
112505	Insurance	9,406	12,417	12,200	15,301	15,301	15,301
112522	Dues, Memberships & Subscriptions	446	3,359	456	1,000	1,000	1,000
112532	Travel & Training	3,322	8,500	8,500	4,500	4,500	4,500
112546	Other Contractual Expense	482	14,300	14,300	26,000	26,000	26,000
112555	Other Miscellaneous Supplies	8,470	7,400	7,400	1,500	1,500	1,500
112593	Office Equipment	532	1,000	1,000	-	-	-
	TOTAL	\$ 129,887	\$ 164,649	\$ 161,529	\$ 136,484	\$ 136,484	\$ 136,484

Personnel Schedule				
Personnel Positions	Rate of Pay	2011-12 Actual	2012-13 Actual	2013-14 Plan
City Administrator	\$2,769.23 Biweekly +Car Allowance	1.00	1.00	1.00

2013-14 Clear Lake Shores Annual Budget

General Fund		City Secretary/Municipal Court Summary					
Line Item	Department	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-14 Request	2013-14 Recommended	2013-14 Approved
	City Secretary/Municipal Court	\$ 217,111	\$ 157,828	\$ 161,028	\$ 164,882	\$ 164,882	\$ 164,882
Explanations							

112501 - Personnel positions are reduced by one from the 2012-13 budget.
 112503 is lower than 2012-13 due to the elimination of one position.
 112520 - Software and Computer services budget is to pay costs of maintaining court software.
 112522 - Dues & Memberships is to cover the dues to The Texas Municipal Secretaries Association and the Texas Municipal Court Clerks Association.
 112534 - Equipment Maintenance is to cover maintenance of the copy machine, postage machine and the computers in the court system.
 112546 - Other Contractual Services Expense is to pay for the services of the municipal judge and the prosecuting attorney.
 112593 - Office Equipment is budgeted to purchase a lateral file cabinet and two printers for municipal court.
 The restricted fund budgets are for the expenditure of dedicated funds generated by the municipal court and cable tv taxes and held in the City Treasury.
 These funds may be expended only for the purposes permitted by state law.

2013-14 Clear Lake Shores Annual Budget

General Fund **City Secretary/Municipal Court**

Account	Description	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-14 Request	2013-14 Recommended	2013-14 Approved
112501	Salaries & Wages	\$ 136,743	\$ 93,861	\$ 94,556	\$ 88,725	\$ 88,725	\$ 88,725
112503	Medicare Tax	1,983	1,361	1,371	1,287	1,287	1,287
112504	Retirement	13,064	8,126	8,533	8,775	8,775	8,775
112505	Life, Medical & Dental Insurance	16,903	10,180	10,519	11,570	11,570	11,570
112507	Other Employment Expenses	6,944	-	-	-	-	-
112520	Software and Computer Services	5,076	515	515	525	525	525
112522	Dues, Memberships & Subscriptions	551	1,000	-	500	500	500
112532	Travel & Training	3,652	500	500	1,000	1,000	1,000
112534	Equipment Maintenance	-	6,500	6,500	6,500	6,500	6,500
112546	Other Contractual Expense	20,729	26,300	26,300	26,300	26,300	26,300
112555	Other Miscellaneous Supplies	3,058	7,400	7,400	7,400	7,400	7,400
112593	Office Equipment	8,408	-	-	1,800	1,800	1,800
	SUBTOTAL	\$ 217,111	\$ 155,743	\$ 156,194	\$ 154,382	\$ 154,382	\$ 154,382
	Restricted Funds:						
	Child Safety	\$ 1,683	\$ 1,237	\$ 1,237	\$ 2,500	\$ 2,500	\$ 2,500
	Court Technology/Security	6,363	3,597	3,597	7,000	7,000	7,000
	Public Education T. V.	-	-	-	1,000	1,000	1,000
	SUBTOTAL	\$ 8,046	\$ 4,834	\$ 4,834	\$ 10,500	\$ 10,500	\$ 10,500
	TOTAL	\$ 225,157	\$ 160,577	\$ 161,028	\$ 164,882	\$ 164,882	\$ 164,882

General Fund **City Secretary/Municipal Court Personnel Schedule**

Personnel Positions	Proposed Rate of Pay	2011-12 Actual	2012-13 Actual	2013-14 Plan
City Secretary\Office Manager		1.00	-	-
City Secretary\Court Administrator	\$2,100 - Bi Weekly	-	1.00	1.00
Court Administrator		1.00	-	-
Asst. Court Administrator	\$1,312.50 - Biweekly	-	1.00	1.00
Office Assistant		1.00	-	-
Total		3.00	2.00	2.00

Line Item	Quantity	Capital Outlay Item	Estimated Unit Costs	Est. Cost
112593	2	Printer/scanner/copier	\$600	\$ 1,200
112593	1	Lateral File Cabinet		600
		TOTAL		\$ 1,800

2013-14 Clear Lake Shores Annual Budget

General Fund		Police					
Line Item	Department	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-14 Request	2013-14 Recommended	2013-14 Approved
	Police	\$ 499,014	\$ 466,519	\$ 454,269	\$ 576,850	\$ 567,897	\$ 567,897

Explanations

- 114522 - The Memberships & dues actual expense in 2011-12 was \$869. Essentially, this budget restores that level.
- 114528 - The \$3,000 increase in this line allows the Chief and the Captain to attend the International Association of Chiefs of Police national conference to enhance their skills and knowledge of current practices and police technology.
- 114534 - Vehicle & Equipment Maintenance expenses should stabilize if we can replace our two patrol units in the worst condition.
- 114539 - Jail & Dispatch Services is somewhat unknown because it is difficult to predict how many people will be arrested in any year.
- 114555 - Other Miscellaneous Supplies allows the purchase of everyday supply items used by police.

2013-14 Clear Lake Shores Annual Budget

General Fund		Police					
Account	Description	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-14 Request	2013-14 Recommended	2013-14 Approved
114501	Wages & Salaries	\$ 297,121	\$ 289,006	\$ 289,006	\$ 348,478	\$ 348,478	\$ 348,478
114503	Medicare Tax	5,017	4,191	4,191	5,053	5,053	5,053
114504	Retirement	30,931	23,391	23,391	34,464	34,464	34,464
114505	Life, Health & Dental Ins.	48,028	49,568	49,568	83,810	83,810	83,810
114506	Police Holiday Pay	48,910 **	24,183 **	24,183	25,392	25,392	25,392
114522	Dues, Memberships & Subscriptions	869	300	300	869	800	800
114532	Travel & Training	3,323	5,000	5,000	8,000	8,000	8,000
114533	Radio Maintenance/User Fee	3,710	3,825	3,825	3,634	3,150	3,150
114534	Vehicle & Equipment Maintenance	17,473	28,500	16,500	19,800	16,500	16,500
114539	Jail & Dispatch Service	1,041	2,000	1,750	3,000	2,400	2,400
114542	Fuel & Lube	27,025	21,000	21,000	30,000	25,000	25,000
114545	Uniforms	2,508	4,000	4,000	2,500	3,000	3,000
114552	Safety Equipment & Supplies (Vests)	6,343	1,055	1,055	1,350	1,350	1,350
114555	Other Miscellaneous Supplies	6,715 ***	10,500	10,500	10,500	10,500	10,500
TOTAL		\$ 499,014	\$ 466,519	\$ 454,269	\$ 576,850	\$ 567,897	\$ 567,897

** This account includes both holiday pay and pay for reserves.

*** This account included all supply items in 2011-12.

General Fund		Police Personnel Summary			
	Personnel Positions	Rate of Pay	2011-12 Actual	2012-13 Actual	2013-14 Plan
	Chief of Police	\$2,754.65 - Biweekly	1.00	1.00	1.00
	Police Captain	\$2,025.24 - BiWeekly	-	1.00	1.00
	Police Lieutenant		1.00	-	-
	Police Sergeant	\$1,615.32 - Biweekly	1.00	1.00	1.00
	Police Officer	\$1,447.32 - Biweekly	5.00	4.00	4.00
	Total		8.00	7.00	7.00

2013-14 Clear Lake Shores Annual Budget

General Fund		Building Inspections & Code Enforcement Summary				
Department	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-14 Request	2013-14 Recommended	2013-14 Approved
Building Inspections & Code Enf.	\$ 69,448	\$ 62,722	\$ 62,622	\$ 86,145	\$ 86,145	\$ 86,145

Explanations

- 115520 - Software and Computer Services. This budget will permit the purchase of code enforcement software to enhance tracking of active projects.
- 115529 - Contract Inspection Services will allow a program of three office/inspection hours per day for inspector.
- 115546 - Other Contractual Services will permit the hiring of a company to mow derelict lawns and placing a lien on the property.

2013-14 Clear Lake Shores Annual Budget

General Fund

Building Inspections & Code Enforcement

Account	Description	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-14 Request	2013-14 Recommended	2013-14 Approved
115501	Salaries & Wages	\$ 27,627	\$ 29,672	\$ 29,672	\$ 34,125	\$ 34,125	\$ 34,125
115503	Medicare Tax	401	400	400	495	495	495
115504	Retirement	2,642	2,200	2,200	3,375	3,375	3,375
115505	Life, Medical & Dental Insurance	4,937	4,700	5,100	7,300	7,300	7,300
115520	Software & Computer Services	-	-	-	8,750	8,750	8,750
115522	Dues, Memberships & Subscriptions	-	-	-	350	350	350
115529	Contract Inspection Services	33,360	25,500	25,000	30,000	30,000	30,000
115532	Travel & Training	-	-	-	500	500	500
115546	Other Contractual Services	-	-	-	1,000	1,000	1,000
115555	Other Miscellaneous Supplies	481	250	250	250	250	250
	TOTAL	\$ 69,448	\$ 62,722	\$ 62,622	\$ 86,145	\$ 86,145	\$ 86,145

General Fund

Building Inspection and Code Enforcement Personnel

Personnel Positions	Rate of Pay	2011-12 Actual	2012-13 Actual	2013-14 Plan
Asst. City Secretary	\$1312.50 - Biweekly	1.00	1.00	1.00

2013-14 Clear Lake Shores Annual Budget

General Fund		Public Works Summary				
Department	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-14 Request	2013-14 Recommended	2013-14 Approved
Public Works	\$ 233,702	\$ 166,450	\$ 166,450	\$ 167,258	\$ 167,258	\$ 167,258

Explanations

- 116534 - Vehicle & Equipment Maintenance had several unusual expenditures in 2012-13 which probably could have been charged elsewhere.
- 116535 - Building Maintenance is mostly for expenses to maintain the Public Works facility, Jarboe Pavilion and restrooms and shelters at Deep Hole Park.
- 116542 - Diesel and gasoline for two trucks and a few gasoline powered tools such as weedeaters and chainsaws plus a couple of oil changes.
- 116546 - Other Contractual Expense is mainly the cost of the landscape maintenance and tree trimming once annually.

2013-14 Clear Lake Shores Annual Budget

General Fund		Public Works					
Account	Description	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-14 Request	2013-14 Recommended	2013-14 Approved
116501	Wages & Salaries	\$ 57,825	\$ 62,716	\$ 62,716	\$ 67,223	\$ 67,223	\$ 67,223
116502	Overtime	6,882	1,000	1,000	1,050	1,050	1,050
116503	Medicare Tax	938	910	910	990	990	990
116504	Retirement	6,189	5,205	5,205	6,752	6,752	6,752
116505	Life, Medical and Dental Insurance	8,762	10,878	10,878	17,793	17,793	17,793
116534	Vehicle & Equipment Maintenance	10,747	5,925	5,925	12,000	12,000	12,000
116535	Building & Property Maintenance	7,084	19,525	19,525	4,500	4,500	4,500
116542	Fuel & Lubricants	4,639	3,850	3,850	4,000	4,000	4,000
116545	Uniforms	200	1,681	1,681	1,650	1,650	1,650
116546	Other Contractual Expense	109,245 *	42,660	42,660	37,500	37,500	37,500
116547	Communications	3,323	2,750	2,750	2,800	2,800	2,800
116550	Street Repair Materials	-	-	-	1,000	1,000	1,000
116551	Signs	1,056	300	300	500	500	500
116555	Other Miscellaneous Supplies	14,313	4,800	4,800	5,000	5,000	5,000
116556	Mosquito Spray	1,434	3,250	3,250	3,500	3,500	3,500
116557	Small Tools & Equipment	1,065	1,000	1,000	1,000	1,000	1,000
	TOTAL	\$ 233,702	\$ 166,450	\$ 166,450	\$ 167,258	\$ 167,258	\$ 167,258

*includes trash service - \$62,825

General Fund		Public Works			
	Personnel Positions	Rate of Pay	2011-12 Actual	2012-13 Actual	2013-14 Plan
	Public Works Supervisor	\$1,493.52 - Biweekly	1.00	1.00	1.00
	Laborer	\$1,092.00 - Biweekly	1.00	1.00	1.00
	Total		2.00	2.00	2.00

2013-14 Clear Lake Shores Annual Budget

General Fund		Swimming Pool Summary				
Department	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-14 Request	2013-14 Recommended	2013-14 Approved
Swimming Pool	\$ 41,737	\$ 48,250	\$ 37,548	\$ 42,500	\$ 42,500	\$ 42,500

Explanations

- 117535 - Pool Maintenance tends to increase as a pool ages. We are experiencing some settling of the pool which is causing tiles to crack and dislodge.
- 117540 - Taking proposals resulted in lower pool operations costs. Next pool season operating costs are a high side estimate from current operator.
- 117546 - Other Contractual Expense is for unexpected items not covered by the Pool Management or Maintenance contract such as the gate lock, etc.

2013-14 Clear Lake Shores Annual Budget

General Fund

Swimming Pool

Account	Description	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-14 Request	2013-14 Recommended	2013-14 Approved
117535	Pool Maintenance	\$ 7,312	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
117540	Pool Operations	33,828	37,500	27,098	32,000	32,000	32,000
117546	Other Contractual Expense	597	750	450	500	500	500
	TOTAL	\$ 41,737	\$ 48,250	\$ 37,548	\$ 42,500	\$ 42,500	\$ 42,500

2013-14 Clear Lake Shores Annual Budget

General Fund		Public Safety Summary				
Department	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-14 Request	2013-14 Recommended	2013-14 Approved
Public Safety	\$ 51,547	\$ 43,865	\$ 42,862	\$ 43,345	\$ 43,345	\$ 43,345

Explanations

- 118536 - This line item is to pay for various emergency management related training, Blackboard Connect and to provide a contingency for the event of an emergency.
- 118537 - This is the cost to provide 24-hour ambulance availability to Clear Lake Shores by C.L.E.M.C. (Clear Lake Emergency Medical Corp)
- 118538 - This is the planned assessment by the Galveston County Health District Animal Services Division. We believe a lower cost alternative may be found but not 100% sure yet.

2013-14 Clear Lake Shores Annual Budget

General Fund		Public Safety					
Account	Description	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-14 Request	2013-14 Recommended	2013-14 Approved
118536	Emergency Management	\$ 13,722	\$ 10,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000
118537	Ambulance Services	33,064	27,845	27,845	27,845	27,845	27,845
118538	Animal Control Services	4,761	6,020	6,017	6,500	6,500	6,500
	TOTAL	\$ 51,547	\$ 43,865	\$ 42,862	\$ 43,345	\$ 43,345	\$ 43,345

2013-14 Clear Lake Shores Annual Budget

General Fund	General Government Summary					
Department	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-14 Request	2013-14 Recommended	2013-14 Approved
General Government	\$ 172,174	\$ 165,405	\$ 168,103	\$ 188,480	\$ 188,480	\$ 188,480
Transfer Out:						
Economic Development	\$ 209,854	\$ 210,000	\$ 210,000	\$ 210,000	\$ 210,000	\$ 210,000
Roads & Drainage	206,323	210,000	210,000	360,000	360,000	360,000
Vehicle Acquisition	15,000	31,000	31,000	65,000	65,000	65,000
Rainy Day	-	-	-	50,000	50,000	50,000
Sub-Total Transfers Out:	\$ 431,177	\$ 451,000	\$ 451,000	\$ 685,000	\$ 685,000	\$ 685,000
TOTAL	\$ 603,351	\$ 616,405	\$ 619,103	\$ 873,480	\$ 873,480	\$ 873,480

Explanations

119521 - Utilities: It appears we had an unusually low cost for utilities in 2012-13. News is that electricity, which is our largest cost utility, is increasing in cost.

119528 - Insurance has been increasing at a rate of about 5% annually until 2012-13 when flood insurance skyrocketed for the Clubhouse.

119531 - Request is in line with the engagement letter you approved in June.

119535 - Request includes the estimated cost to repaint the exterior of the Clubhouse and City Hall, both of which are in need of exterior paint.

119595 - In 2012-13, the cost to trim Right-of-Way trees was paid from the Roads & Drainage Fund Budget.

In the "Transfers Out to Roads & Drainage, an additional amount was included in addition to the Estimated Sales Tax due to the need to increase funding for streets.

There are no personnel or capital expenditures included in the General Government budget.

2013-14 Clear Lake Shores Annual Budget

General Fund		General Government					
Account	Description	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-14 Request	2013-14 Recommended	2013-14 Approved
119520	Software & Computer Services	\$ 5,632	\$ 2,900	\$ 2,900	\$ 3,400	\$ 3,400	\$ 3,400
119521	Utilities	57,652	45,500	45,500	50,000	50,000	50,000
119522	Dues, Memberships & Subscriptions	2,657	3,359	3,300	3,300	3,300	3,300
119523	Postage & Shipping	730	700	700	850	850	850
119524	Code Supplements	550	1,850	1,850	2,000	2,000	2,000
119528	Insurance & Bonds	40,968	51,335	51,000	52,500	52,500	52,500
119531	Audit Expense	29,400	11,204	11,204	16,500	16,500	16,500
119535	Building Maintenance	6,788	4,250	4,250	14,250	14,250	14,250
119541	Concert Series	2,279	3,000	3,000	4,000	4,000	4,000
119543	Children's Library	815	250	250	250	250	250
119546	Other Contractual Expense	7,963	19,812	22,904	14,000	14,000	14,000
119553	Janitorial Expense	6,075	6,145	6,145	6,230	6,230	6,230
119554	Printed Materials (Notices etc.)	1,877	2,000	2,000	2,000	2,000	2,000
119555	Other Miscellaneous Supplies	2,000	7,400	7,400	5,200	5,200	5,200
119594	Buildings & Structures	6,788	-	-	-	-	-
119595	Forestry Program	-	5,700	5,700	14,000	14,000	14,000
	SUB-TOTAL	\$ 172,174	\$ 165,405	\$ 168,103	\$ 188,480	\$ 188,480	\$ 188,480
	Transfers to Other Funds:						
	Economic Development Corporation	\$ 209,854	\$ 210,000	\$ 210,000	\$ 210,000	\$ 210,000	\$ 210,000
	Roads & Drainage Fund	206,413	210,000	210,000	360,000	360,000	360,000
	Vehicle Acquisition Fund	15,000	31,000	31,000	65,000	65,000	65,000
	Rainy Day Fund	-	-	-	50,000	50,000	50,000
	SUB-TOTAL TRANSFERS OUT	\$ 431,267	\$ 451,000	\$ 451,000	\$ 685,000	\$ 685,000	\$ 685,000
	TOTAL	\$ 603,441	\$ 616,405	\$ 619,103	\$ 873,480	\$ 873,480	\$ 873,480

SPECIAL REVENUE FUNDS

2013-14 Clear Lake Shores Annual Budget

Vehicle Acquisition Fund

Vehicle Acquisition Fund Summary

Department	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-14 Recommended	2013-14 Approved
Expenditures					
Police	\$ -	\$ 31,000	\$ 30,086	\$ 75,000	\$ 75,000
Public Works	36,663				
Total	\$ 36,663	\$ 31,000	\$ 30,086	\$ 75,000	\$ 75,000
Revenue					
Transfers in from General Fund	\$ 15,000	\$ 31,000	\$ 31,000	\$ 65,000	\$ 65,000
Interest Income	71	75	40	20	20
Total	\$ 15,071	\$ 31,075	\$ 31,040	\$ 65,020	\$ 65,020
Beginning Fund Balance	\$ 81,302	\$ 59,710	\$ 59,710	\$ 60,664	\$ 50,684
Add: Revenue	15,071	31,075	31,040	65,020	65,020
Subtotal - Available for Appropriation	\$ 96,373	\$ 90,785	\$ 90,750	\$ 125,684	\$ 115,704
Less: Expenditures	36,663	31,000	30,086	75,000	75,000
Estimated Ending Fund Balance	\$ 59,710	\$ 59,785	\$ 60,664	\$ 50,684	\$ 40,704

2013-14 Clear Lake Shores Annual Budget

Vehicle Acquisition Fund		Vehicle Acquisition					
Account	Description	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-14 Request	2013-14 Recommended	2013-14 Approved
414590	Police	\$ -	\$ 40,000	\$ 30,086	\$ 75,000	\$ 75,000	\$ 75,000
416590	Public Works	36,693	-	-	-	-	-
	TOTAL	\$ 36,693	\$ 40,000	\$ 30,086	\$ 75,000	\$ 75,000	\$ 75,000

CAPITAL OUTLAY

414590	2 - Fully Equipped Police Patrol Units	\$ 37,500 Ea.	\$ 75,000
--------	--	---------------	-----------

2013-14 Clear Lake Shores Annual Budget

Rainy Day Fund

Rainy Day Fund Summary

	Department	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-14 Recommended	2013-14 Approved
Expenditures						
	Emergency Management	\$ -	\$ -	\$ -	\$ 107,490	\$ 107,490
Revenue						
	Interest Income	\$ 1,418	\$ 1,350	\$ 1,260	\$ 1,250	\$ 1,250
	Transfer in From General Fund	-	-	-	50,000	50,000
	TOTAL	\$ 1,418	\$ 1,350	\$ 1,260	\$ 51,250	\$ 51,250
	Estimated Beginning Fund Balance	\$ 1,243,570	\$ 1,244,988	\$ 1,244,988	\$ 1,246,248	\$ 1,246,248
	Add: Revenue	1,418	1,350	1,260	51,250	51,250
	Subtotal - Available for Appropriation	\$ 1,244,988	\$ 1,246,338	\$ 1,246,248	\$ 1,297,498	\$ 1,297,498
	Less: Expenditures	-	-	-	107,490	107,490
	Estimated Ending Fund Balance	\$ 1,244,988	\$ 1,246,338	\$ 1,246,248	\$ 1,190,008	\$ 1,190,008

2013-14 Clear Lake Shores Annual Budget

Rainy Day Fund		Emergency Management					
Account	Description	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-14 Request	2013-14 Recommended	2013-14 Approved
318546	Other Contractual Services	\$ -	\$ -	\$ -	\$ 78,973	\$ 78,973	\$ 78,973
318546	Refund Grant Funds	-	-	-	28,517	28,517	28,517
	TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 107,490</u>	<u>\$ 107,490</u>	<u>\$ 107,490</u>

CAPITAL PROJECTS FUNDS

2013-14 Clear Lake Shores Annual Budget

Roads & Drainage Fund

Roads & Drainage Fund Summary

	Department	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-14 Recommended	2013-14 Approved
Expenditures						
	Public Works	\$ 240,762	\$ 50,000	\$ 460,320	\$ 683,760	\$ 683,760
Revenue & Transfers In						
	Grants	\$ 200,278	\$ -	\$ 325,000	\$ 128,760	\$ 128,760
	Interest Income	649	440	700	700	700
	Transfer In: From General (Sales Tax)	206,413	200,000	210,000	210,000	210,000
	From General	-	-	-	150,000	150,000
	Total	\$ 407,340	\$ 200,440	\$ 535,700	\$ 489,460	\$ 489,460
	Estimated Beginning Fund Balance	\$ 557,544	\$ 724,122	\$ 724,122	\$ 799,502	\$ 799,502
	Add: Revenue	407,340	200,440	535,700	489,460	489,460
	Subtotal - Available for Appropriation	\$ 964,884	\$ 924,562	\$ 1,259,822	\$ 1,288,962	\$ 1,288,962
	Less: Expenditures	240,762	50,000	460,320	683,760	683,760
	Estimated Ending Fund Balance	\$ 724,122	\$ 874,562	\$ 799,502	\$ 605,202	\$ 605,202

2013-14 Clear Lake Shores Annual Budget

Roads & Drainage Fund		Public Works					
Account	Description	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-14 Request	2013-14 Recommended	2013-14 Approved
216595	Other Infrastructure	\$ 240,762	\$ 50,000	\$ 350,320	\$ 583,760	\$ 583,760	\$ 583,760
216546	Other Contractual Services	-	-	110,000	100,000	100,000	100,000
	TOTAL	\$ 240,762	\$ 50,000	\$ 460,320	\$ 683,760	\$ 683,760	\$ 683,760

MUNICIPAL CORPORATIONS

2013-14 Clear Lake Shores Annual Budget

Economic Development Corporation Fund

Economic Development Corporation Fund Summary

	Department	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-14 Recommended	2013-14 Approved
Expenditures						
	Economic Development	\$ 94,748	\$ 691,714	\$ 155,260	\$ 770,780	\$ 770,780
	TOTAL	\$ 94,748	\$ 691,714	\$ 155,260	\$ 770,780	\$ 770,780
Revenue & Transfers In						
	Interest Income	\$ 548	\$ 550	\$ 550	\$ 250	\$ 250
	Transfer In: General Fund Sales Tax	206,413	200,000	210,000	210,000	210,000
	TOTAL	\$ 206,961	\$ 200,550	\$ 210,550	\$ 210,250	\$ 210,250
	Estimated Beginning Fund Balance	\$ 470,899	\$ 583,112	\$ 583,112	\$ 638,402	\$ 638,402
	Add: Revenue	206,961	200,550	210,550	210,250	210,250
	Subtotal - Available for Appropriation	\$ 677,860	\$ 783,662	\$ 793,662	\$ 848,652	\$ 848,652
	Less: Expenditures	94,748	691,714	155,260	770,780	770,780
	Estimated Ending Fund Balance	\$ 583,112	\$ 91,948	\$ 638,402	\$ 77,872	\$ 77,872

2013-14 Clear Lake Shores Annual Budget

Economic Development Corporation Fund		Economic Development Corporation					
Account	Description	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-14 Request	2013-14 Recommended	2013-14 Approved
926522	Dues, Memberships & Subsc	3,780	4,950	4,985	4,950	4,950	\$ 4,950
926528	Insurance & Bonds	843	1,124	-	-	-	1,250
926532	Travel & Training	\$ 245	\$ 750	\$ -	\$ 250	\$ 250	250
926546	Other Contractual Services	81,660	38,090	975	6,280	6,280	5,030
926547	Rental Expense	12,000	11,500	9,000	9,000	9,000	9,000
926554	Printed Materials	-	300	300	300	300	300
926595	Other Infrastructure Imp.	-	635,000	140,000	750,000	750,000	750,000
	TOTAL	\$ 94,748	\$ 691,714	\$ 155,260	\$ 770,780	\$ 770,780	\$ 770,780

2013-14 Clear Lake Shores Annual Budget

Plaza Ten 06 Corporation Fund

Plaza Ten 06 Fund Summary

	Department	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-14 Recommended	2013-14 Approved
Expenditures						
	Plaza Ten 06	\$ 5,971	\$ 3,050	\$ 1,000	\$ 1,500	\$ 1,500
	Farmer's Market	-	-	3,000	18,580	18,580
	TOTAL	\$ 5,971	\$ 3,050	\$ 4,000	\$ 20,080	\$ 20,080
Revenue						
	Interest Income	\$ 15	\$ 16	\$ 16	\$ 16	\$ 16
	Rental Revenue	7,200	7,200	7,200	7,200	7,200
	Farmer's Market Revenue	-	-	4,500	23,400	23,400
	TOTAL	\$ 7,215	\$ 7,216	\$ 11,716	\$ 30,616	\$ 30,616
	Estimated Beginning Fund Balance	\$ 13,053	\$ 14,297	\$ 14,297	\$ 25,013	\$ 25,013
	Add: Revenue	7,215	7,216	11,716	30,616	30,616
	Subtotal - Available for Appropriation	\$ 20,268	\$ 21,513	\$ 26,013	\$ 55,629	\$ 55,629
	Less: Expenditures	5,971	3,050	1,000	20,080	20,080
	Estimated Ending Fund Balance	\$ 14,297	\$ 18,463	\$ 25,013	\$ 35,549	\$ 35,549

2013-14 Clear Lake Shores Annual Budget

Plaza Ten 06 Corporation Fund		Plaza Ten 06 Corporation					
Account	Description	2011-12 Actual	2012-13 Budget	2012-13 Estimate	2013-14 Request	2013-14 Recommended	2013-14 Approved
825521	Utilities	\$ -	\$ -	\$ 500	\$ 3,600	\$ 3,600	\$ 3,600
825528	Insurance & Bonds	-	-	-	1,200	1,200	1,200
825546	Other Contractual Expense	-	-	2,990	9,000	9,000	9,000
825555	Other Miscellaneous Supplies		3,050	510	6,280	6,280	6,280
	TOTAL	\$ -	\$ 3,050	\$ 4,000	\$ 20,080	\$ 20,080	\$ 20,080

REFERENCE MATERIAL

CITY OF CLEAR LAKE SHORES
ADMINISTRATIVE BUDGET PLAN AND CALENDAR

<u>Target Date</u>	<u>Action</u>	<u>Responsible Person</u>
June 20	Distribute Budget forms to Departments	City Administrator
June 20	Distribute Budget Questionnaire's to City Council.	City Administrsator
June 27	Develop Preliminary Revenue Estimates	City Administrator
July 16	Financial Workshop with City Council to review status of 2012-13 Budget and preview prospects for 2013-14 budget.	City Council/City Administrator
August 6	2013-14 Budget Workshop	City Council/City Administrator
August 18	Publish Notice of Public Hearing on 2013-14 Budget	City Administrator
September 3	Hold Public Hearing on Budget	City Council
September 3 or 17	Adopt Budget	City Council
October 1	Implement 2013-14 Budget	City Administrator

CITY OF CLEAR LAKE SHORES

2013-14 HOLIDAY SCHEDULE

<u>2013</u>		Civilian Hours	Police Hours
Monday, October 14	Columbus Day	9	8
Monday, November 11	Veteran's Day	9	8
Thursday & Friday, Nov 28-29	Thanksgiving and Following	13	16
Wednesday, December 25	Christmas Day	9	8
<u>2014</u>			
Wednesday, January 1	New Year's Day	9	8
Monday, February 17	President's Day	9	8
Friday, April 18	Good Friday	4	8
Monday, May 26	Memorial Day	9	8
Friday, July 4	Independence Day	4	8
Monday, September 1	Labor Day	9	8
Floating Holiday	To Be Determined	9	8
	TOTAL HOLIDAY HOURS	93	96



May 23, 2013

City #00263

City Official
City of Clear Lake Shores
1006 South Shore Drive
Clear Lake Shores, TX 77565

Subject: 2014 Municipal Contribution Rate

Dear City Official:

Presented below are your city's contribution requirements to the Texas Municipal Retirement System (TMRS) for Plan Year 2014 (Calendar Year 2014, FY2014) as determined by the December 31, 2012 actuarial valuation. The actuarially determined contribution rates for retirement benefits and Supplemental Death Benefits (SDB), if any, are based on your city's plan provisions in effect as of April 1, 2013 and the actuarial assumptions and methods adopted by the TMRS Board. Effective January 1, 2014, your city's monthly contribution rates will be as follows:

Normal Cost	8.14%
Prior Service	<u>1.63%</u>
Total Retirement Rate	9.77%
Supplemental Death Benefit	<u>0.12%</u>
Total Combined Contribution	9.89%

Full information on your rate, including an explanation of changes, and the pension disclosure data to assist your city with the reporting requirements of the Governmental Accounting Standards Board (GASB) are contained in the attached report.

The Total Retirement Rate shown above represents the Annual Required Contribution (ARC) under GASB Statement No. 27 for PY 2014.

If you have questions about your rate or if you wish to evaluate potential changes in your TMRS plan, contact TMRS at 800-924-8677.

Sincerely,

Eric W. Davis
Deputy Executive Director

TMRS
P.O. Box 149155
AUSTIN, TEXAS 78714-9153

www.tmrs.com

512.476.7577
TOLL-FREE 800.924.8677
FAX 512.476.5576



**CLEAR LAKE EMERGENCY
MEDICAL CORPS**

104 PENNSYLVANIA • WEBSTER, TX 77598

EMERGENCY (281) 488-0022
ADMINISTRATION (281) 488-3078
FACSIMILE (281) 488-3080

July 22, 2013

George Jones
City Administrator
City of Clear Lake Shores
1006 South Shore Drive
Clear Lake Shores, TX 77565

Dear Mr. Jones;

Enclosed please find our invoice for ambulance services for FY2013/2014 for your area. As fiscal responsibility is always on everyone's mind, please feel free to convert the annual amount of \$27,845.00 into one of the following payment installments should you desire. *Payments are due on the first week of the month.*

Monthly - \$2,320.42
Quarterly - \$6,961.25
Semi-Annually - \$13,922.50
Annually - \$27,845.00

As the attached invoice is for the annual amount, *no additional invoices will be sent throughout the year*, even if you should decide to pay by installment.

The Clear Lake Emergency Medical Corps appreciates this opportunity to serve you and we look forward to our continued relationship.

Sincerely,


Yvette Brewer
Administrator

Attachment: Invoice

CHART OF ACCOUNTS

FUNDS 2 digits	DEPARTMENTS	LINE ITEMS	DESCRIPTION
			FUNDS
1			General
2			Roads & Drainage
3			Rainy Day
4			Vehicle Acquisition
8			Plaza Ten 06 Corporation
9			Economic Development Corporation
			DEPARTMENTS
	10		City Council
	11		Administration
	12		City Secretary/Municipal Court
	13		
	14		Police
	15		Code Enforcement
	16		Public Works (Streets & Parks)
	17		Swimming Pool
	18		Public Safety
	19		General Government
	25		Plaza Ten-06
	26		Economic Development
			ASSETS
		101	Cash and Cash Equivalents
		102	Petty Cash
		103	Change Fund
		104	Investments at Cost
		105	Interest Receivable
		106	Sales Tax Receivable
		107	Property Tax Receivable
		108	(Allowance for Uncollectable Property Tax)
		109	Accounts Receivable
		110	(Allowance for Uncollectable Accounts Receivable)
		111	Unbilled Accounts Receivable
		112	Returned Checks Receivable
		120	Due From Other General Fund
		121	Due From Roads & Drainage Fund
		122	Due From Rainy Day Fund

CHART OF ACCOUNTS

123	Due From Vehicle Acquisition Fund
124	Due From Economic Development Corporation
125	Due From Plaza Ten 06 Corporation
130	Due From Other Governments
132	Rent Receivable
134	Other Interest Receivable
136	Inventories of Materials & Supplies
140	Prepaid Items
	FIXED ASSETS
160	Land
161	Buildings and Improvements
162	(Accumulated Depreciation - Buildings & Improvements)
163	Infrastructure
164	(Accumulated Depreciation - Infrastructure)
165	Vehicles & Equipment
166	(Accumulated Depreciation - Vehicles & Equipment)
168	Construction in Progress
	OTHER DEBITS
180	Amount to be provided in Debt Service Funds
190	Amount to be provided in Retirement Funds
	LIABILITIES
201	Outstanding Checks
202	Accounts Payable
203	Contracts Payable
204	Contracts Payable - Retainage
206	Due to General Fund
207	Due to Roads & Drainage Fund
208	Due to Rainy Day Fund
209	Due to Vehicle Acquisition Fund
210	Due to Plaza Ten 06 Corporation
211	Due to Economic Development Corporation
215	Accrued Interest Payable
216	Wages and Salaries Payable
217	Federal Withholding Payable
218	Medicare Taxes Payable
219	Retirement Withholding Payable
220	Medical/Dental Insurance Payable

CHART OF ACCOUNTS

- 221 Deferred Compensation Payable
- 222 Other Payroll Payables
- 223 Deposits Payable
- 230 Bonds Payable
- 232 Notes Payable
- 234 Capital Lease Agreements - Current Portion
- 235 Capital Lease Agreements - Noncurrent Portion
- 236 Other Long-Term Liabilities

FUND EQUITY

- 301 Net Assets Invested in Fixed Assets
- 302 Net Assets - Restricted
- 303 Net Assets - Unrestricted

REVENUES

- 401 Current Ad Valorem Taxes
- 402 Delinquent Ad Valorem Taxes
- 403 Tax Increments
- 406 General Sales & Use Taxes
- 408 Mixed Beverage Taxes
- 410 Hotel & Motel Taxes
- 414 Solid Waste Franchise Tax
- 415 Electric Franchise Tax
- 416 Gas Franchise Tax
- 417 Cable TV Franchise Tax
- 418 Telephone Franchise Tax
- 420 Penalties & Interest
- 425 Business Licenses & Permits
- 426 Mixed Beverage Permits
- 427 Building Permits
- 428 Remodeling Permits
- 429 Electrical Permits
- 430 Plumbing & Gas Permits
- 431 Mechanical Permits
- 432 Culvert & Fill Permits
- 433 Bulkhead and Pier Permits
- 434 Fence Permits
- 435 Roof Permits
- 436 Sign Permits
- 437 Demolition Permits

CHART OF ACCOUNTS

438 Stopwork/Premature Work
439 Plat and Replat Applications
440 Other Licenses & Permits
450 Waterfront Yearly Lease Payments
452 Waterfront Transfer Fees
460 Pool Memberships
461 Pool Guest Passes
463 Clubhouse/Pavillion Rentals
464 Rent on City Hall Building
466 Police Fines
467 Warrant/Def. Disposition Fees
468 Time Payment Fees
469 10% State Reimbursement
470 5% State Traffic Fee
471 Jury Reimbursement Fee 10%
472 Indigency Fund
475 Copies
476 Other Miscellaneous Revenue
480 Interest Income

EXPENDITURES

501 Salaries & Wages
502 Overtime
503 Medicare Tax - Employer Share
504 Retirement - Employer Share
505 Life, Medical, Dental Insurance - Employer Share
506 Police Holiday Pay
507 Other Employment Expenses

520 Software and Computer Services
521 Utilities
522 Dues, Memberships and Subscriptions
523 Postage & Shipping
524 Code Supplements
525 Public Relations
526 Employee Relations
527 Election Expenses
528 Insurance & Bonds
529 Contractual Inspection Services
530 Contract Legal Services

CHART OF ACCOUNTS

531	Audit Expense
532	Travel & Training
533	Radio Maintenance
534	Vehicle & Equipment Maintenance
535	Building Maintenance
536	Emergency Management Expenses
537	Ambulance Services
538	Animal Control Expenses
539	Jail and Dispatch Services
540	Pool Operation
541	Concert Series
542	Fuel
543	Children's Library
544	Mayor & Council Expenses
545	Uniforms
546	Other Contractual Expense
547	Rental Expense
550	Street Repair Materials
551	Signs
552	Safety Equipment & Supplies
553	Janitorial Supplies
554	Printed Materials
555	Other Miscellaneous Supplies
556	Mosquito Spray Concentrate
557	Small tools and equipment
590	Vehicles and Accessories
591	Machinery & Equipment
592	Radios
593	Office Equipment
594	Buildings & Structures
595	Other Infrastructure Improvements
596	
597	Restricted Funds: Child Safety
598	Court Technology
599	Public Educational TV

