

CITY OF CLEAR LAKE SHORES  
FY24  
ADOPTED BUDGET  
OCTOBER 1, 2023—SEPTEMBER 30, 2024

[CLEARLAKESHORES-TX.GOV/FINANCE](http://CLEARLAKESHORES-TX.GOV/FINANCE)

WHERE EVERY SUNSET IS CELEBRATED



**TABLE OF CONTENTS**

**HOW TO USE THIS BUDGET DOCUMENT -A READER’S GUIDE**..... 1-2

**INTRODUCTION**

City Officials ..... 3

Appointed Officials & Administrative Staff ..... 4

Organizational Chart ..... 5

Mission Statement ..... 6

History of Clear Lake Shores ..... 7-8

Map..... 9

**BUDGET OVERVIEW**

Budget Message ..... 10-24

Property & Sales Tax Timeline ..... 25

General Budget Information, Plan & Process..... 26-27

Budget Calendar ..... 28

Fund Structure ..... 29

Fiscal Principles & Policies ..... 30

Strategic Plan -2022-2027 ..... 31-42

Community Profile..... 43-44

Clear Lake Shores Civic Club ..... 45

**BUDGET SUMMARIES**

Overall Summary of Revenues & Expenditures for All Funds ..... 46

Graphs -Revenues & Expenditures -All Funds..... 47

General Fund Summary..... 48

Capital Equipment Summary ..... 49

Roads & Drainage Fund Summary ..... 50

Plaza Ten 06 Corporation Summary ..... 51

Economic Development Corporation Summary ..... 52



**TABLE OF CONTENTS**

**GOVERNMENTAL FUNDS**

**General Fund**

Personnel Summary ..... 53

Revenues..... 54-56

Revenues by Category ..... 57-58

Expenditures by Category..... 59-60

City Council..... 61-64

Administration ..... 65-68

City Secretary/Municipal Court..... 69-72

Parks..... 73-76

Police ..... 77-80

Code Enforcement/Permits ..... 81-84

Public Works ..... 85-88

Pool..... 89-91

Emergency Management..... 92-94

General Government ..... 95-100

**CAPITAL PROJECTS FUND**

Capital Equipment Fund ..... 101-103

**SPECIAL REVENUE FUNDS**

Roads & Drainage Fund ..... 104-108

Plaza Ten 06 Corporation..... 109-113

Economic Development Corporation ..... 114-118

**APPENDIX**

Ordinance #2023-09 -Budget Adoption..... 119

Demographics..... 120

Budget Glossary ..... 121-123



## HOW TO USE THIS BUDGET DOCUMENT A READER'S GUIDE

The City of Clear Lake Shores Budget contains comprehensive information regarding City policies, goals, objectives, financial structure, operations, and an organizational framework to illustrate how City services will be sustained and improved during fiscal year 2023-2024.

Budget preparation is, at best, a complex process. In spite of this, the process presents both an interesting and challenging opportunity to reevaluate plans, overall goals, and methods for achieving them. The budget could be the most significant policy document produced each year.

Many months before the City's budget is presented to the Council, the process begins with estimates of expenditures, revenues, and reserves in order to determine the amount of funds that are available to the City. This is the foundation upon which departmental expenditure requests are made, and they are then reviewed.

Budgets serve as operational tools and planning tools, presenting the current policies and plans for the future to the public, who are the ultimate consumers of municipal services.

### BUDGET FORMAT

The budget document is divided into seven sections: Introduction, Budget Overview, Budget Summaries, Governmental Funds, Capital Project Funds, Special Revenue Funds and Appendix.

The “**Introduction**” section includes City officials and staff, organization chart, mission statement, the history of the City along with the City map.

The “**Budget Overview**” section includes the Budget Message, which is addressed to the Mayor and City Council and explains the major policies, trends and issues that affected the development of the FY24 budget. This section also contains information on the budget plan and process, budget calendar, explanation of the fund structure, City's fiscal principles and policies as well as the City's strategic plan. Along with this information is the City's community profile.

The “**Budget Summaries**” section includes an overall summary of the Budget, which includes all funds along with individual fund summaries.

The accounts of the City are organized on the basis of funds and account groups, each of which are considered to be a separate accounting entity. Each fund can be generally thought of as a small business. The operations of each fund are maintained using self-balancing accounts, which comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses. Resources are budgeted to the individual funds by activity and are controlled within the fund.

The “**Governmental Funds**” section includes the General Fund along with each department that falls under this fund.

The “**Capital Projects Funds**” section includes the Capital Equipment Fund, this fund is used to finance the purchase of new vehicles, equipment and capital improvements.



## HOW TO USE THIS BUDGET DOCUMENT A READER'S GUIDE

The “**Special Revenue Funds**” section summarizes the Special Revenue Funds, which include the Roads & Drainage Fund, Plaza Ten 06 Corporation and Economic Development Corporation.

The “**Appendix**” section includes the Ordinance for the adoption of the budget, City’s demographics and Glossary, which is especially helpful to the lay reader.

# City of Clear Lake Shores

FY24

Budget

## Introduction





# **CITY OF CLEAR LAKE SHORES, TEXAS ANNUAL BUDGET**

**OCTOBER 1, 2023 – SEPTEMBER 30, 2024**

SUBMITTED TO  
THE MAYOR AND CITY COUNCIL  
SEPTEMBER 19, 2023

**RANDY CHRONISTER**

Mayor

**AMANDA FENWICK**

Mayor Pro-Tem

**ALEX SCANLON**

Council Member

**JEFF TERRELL**

Council Member

**RICK FISHER**

Council Member

**ED WATERS**

Council Member



## **APPOINTED OFFICIALS**

**BRAD GOUDIE**

City Administrator

**CHRISTY STROUP**

City Secretary

**DAVID DONALDSON**

Police Chief

## **ADMINISTRATIVE STAFF**

**ANGIE GALVAN**

Assistant City Secretary

**CHERYL HUNTER**

Finance Director

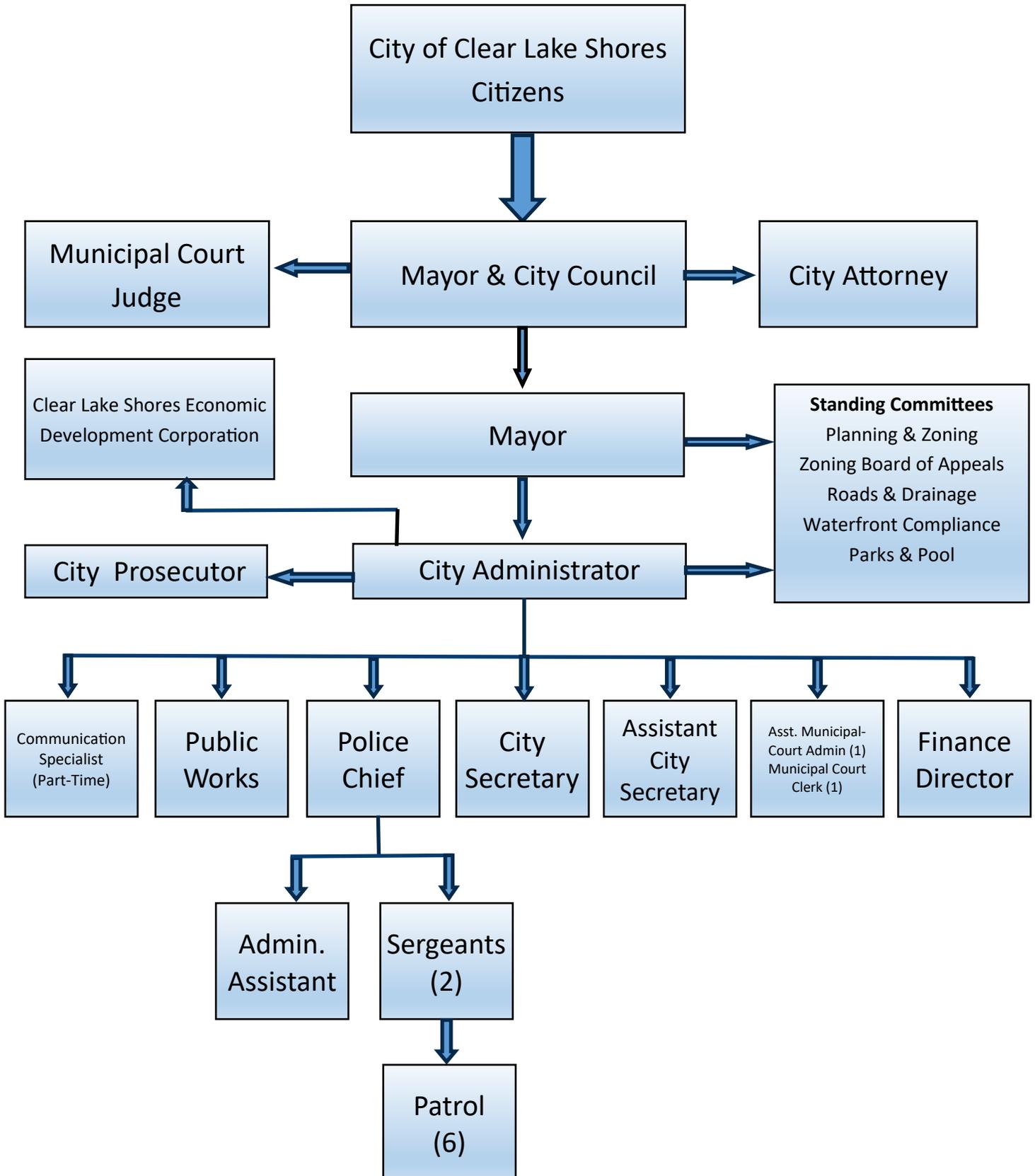
**SALINA LLANES**

Administrative Assistant – Police

**TIFFANY WILSON**

Assistant Municipal Court Administrator

# City of Clear Lake Shores Organizational Structure





## MISSION STATEMENT

The mission of the City of Clear Lake Shores is to embrace the unique spirit of the community, preserve and affirm our distinct identity and foster responsible growth and economic development.

## GOALS

- ☞ Economic Development – Enhance economic growth.
- ☞ People – Maintain a positive environment to work, live and play.
- ☞ Infrastructure – Maintain and improve the City’s infrastructure.

## MOTTO

“Where every sunset is celebrated.”





# HISTORY

Clear Lake Shores is on Farm-to-Market (FM) 2094 about twenty-two miles northwest of Galveston in northwestern Galveston County near the Harris County line. The community is surrounded by water on three sides and lies about a mile west of Galveston Bay. During the 1920's the Clear Lake region was a popular recreation area, and promoters purchased land and subdivided it into 20-by-100-foot tracks for a development they named Clear Lake Shores. Their dreams of profit collapsed with the onset of the Great Depression. On April 24, 1927, the Houston Post Dispatch newspaper advertised a special offer for its subscribers. A choice lot on beautiful Clear Lake was being offered in exchange for a six-month subscription to the paper and the payment of \$69.50 down and \$9.50 payable at \$3 a month. Among the amenities offered to residents of Clear Lake Shores were shell streets, a wharf, boat landing, and a new clubhouse.

Newspaper Advertisement -April 24, 1927

April 24, 1927

## 30 miles away

DRIVE down the Galveston Road to League City—then turn left—the way is clearly marked. Or take the Interurban (on the hour every hour) and make use of the free transportation from League City on.

Just thirty miles away lies the most inviting

# CLEAR LAKE SHORES

The Beautiful Summer Community  
Sponsored by the

## Houston Post-Dispatch

### Drive Down Today!

Go down today—this afternoon—and see for yourself the offering that The Post-Dispatch is laying before its subscribers. You will agree with us that this is the most remarkable subscription offer ever made. You will find a choice location on beautiful Clear Lake, improved with shell streets, wharf, boat landing, a new clubhouse for the exclusive use of the property owners and other attractions. This very unusual value is offered to the subscribers of The Post-Dispatch on the condition that they take one subscription to the paper for a six months' period for each lot purchased. They are then entitled to become members of this new community, share in its privileges and purchase one or more lots for the remarkably low figure of—

**\$69.50** down—and **\$9.50** payable at **\$3** per month

No Interest—No Taxes for 1927  
Call—write—or phone Preston 0212 or Fairfax 8181

Subscription Department      Use this Coupon

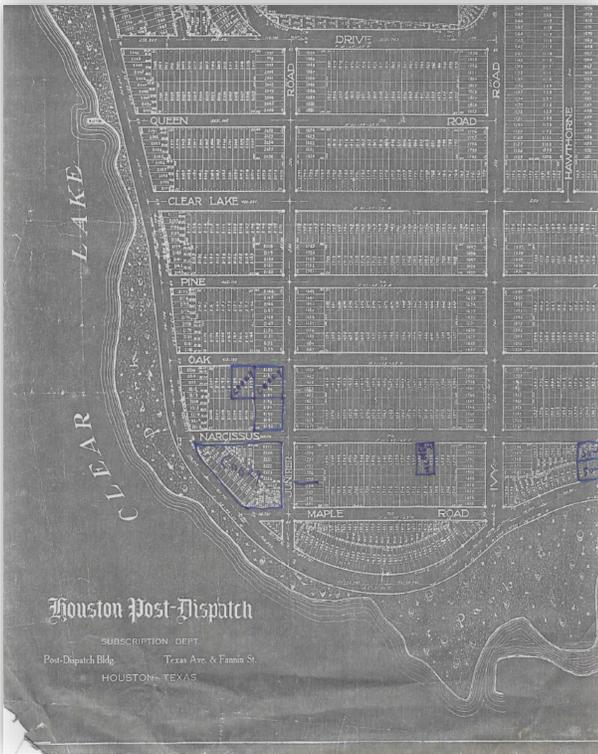
## Houston Post-Dispatch

Suite 225-227 Post-Dispatch Building

There are many choice locations still available. Ask about them at the clubhouse. Don't overlook this opportunity to become a member of the CLEAR LAKE SHORES community. Values of this property are bonded to insurance.

The Houston Post-Dispatch Subscription Department  
Please send me the coupon for the lot I have selected. I will pay for the same as soon as I receive the coupon.

Name \_\_\_\_\_  
Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_



Map of Clear Lake Shores Showing Lots

During the 1930's, old timers have told stories about one of the lots being given away as a door prize at a dance because the owner was unable to pay the lot's annual dues of \$.50 cents per lot. Eventually, the community became a popular place for summer homes. It was not until after World War II, when water facilities were installed, that permanent residences began to be constructed.



## HISTORY

1964 -Clear Lake Shores Entrance Marker Ribbon Cutting -Mayor R.A. Piehl



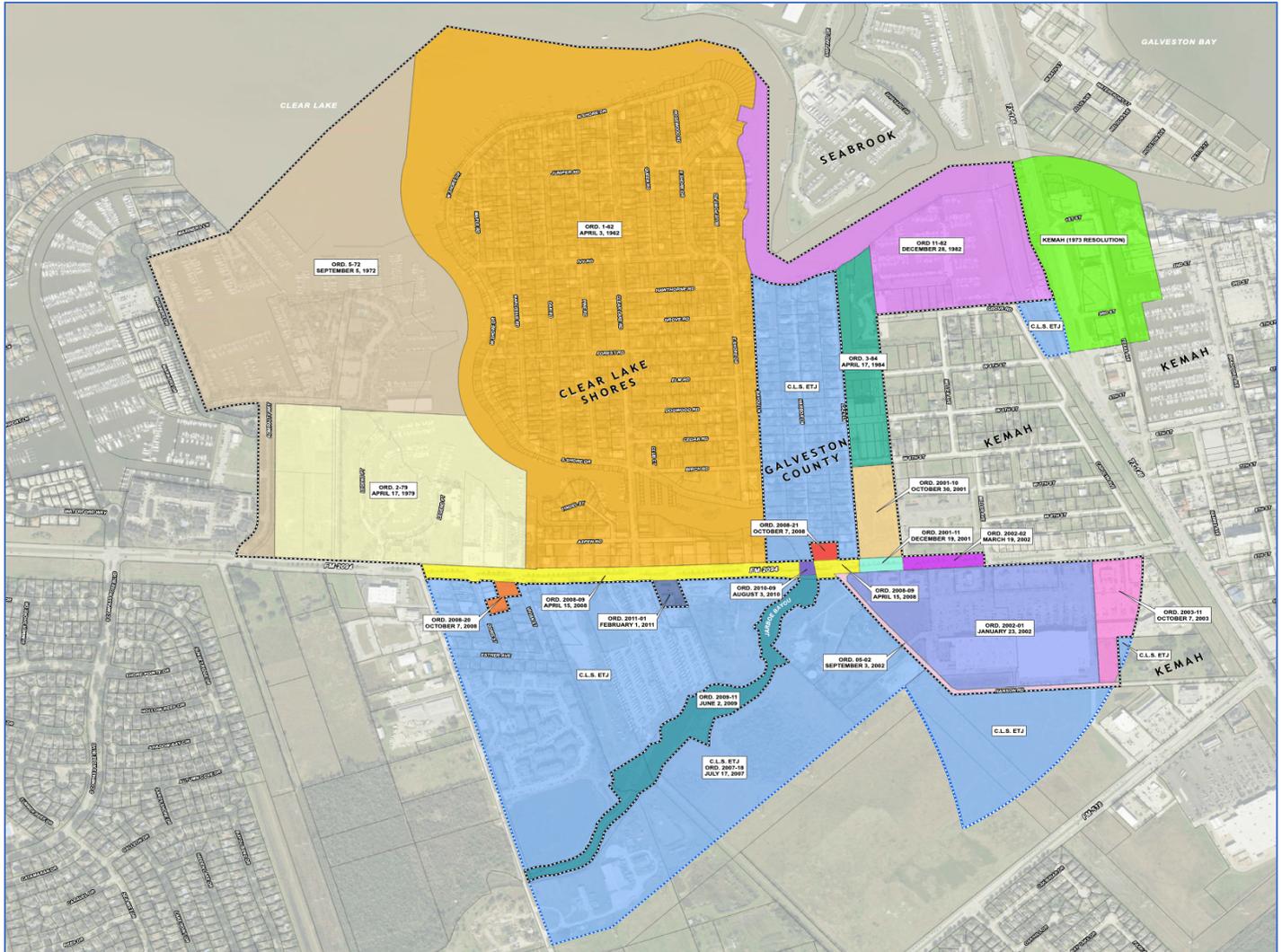
On November 13, 1962, Clear Lake Shores incorporated with an estimated population of 200. As the community has grown, Clear Lake Shores has become primarily a residential area. Over the years, the population has also increased and, as of 2022, there are an estimated 1,263 residents, a 531% increase over 1962. The City of Clear Lake Shores is home to a number of businesses, including several large marinas, and has earned the title of "Where Every Sunset is Celebrated."



Aerial View -Clear Lake Shores -2023



MAP



ESTIMATED DISTANCE TO OTHER TEXAS CITIES

Houston	31 Miles	45 Minutes
Austin	199 Miles	3.25 Hours
San Antonio	231 Miles	3.5 Hours
Dallas	270 Miles	4 Hours
El Paso	780 Miles	11 Hours

# City of Clear Lake Shores

FY24

Budget

## Budget Overview



Okies Yardhouse on Marina Bay Drive



## BUDGET MESSAGE

September 19, 2023

Honorable Mayor and Members of the City Council  
City of Clear Lake Shores  
1006 S. Shore Drive  
Clear Lake Shores, TX 77565

Dear Honorable Mayor and City Council Members:

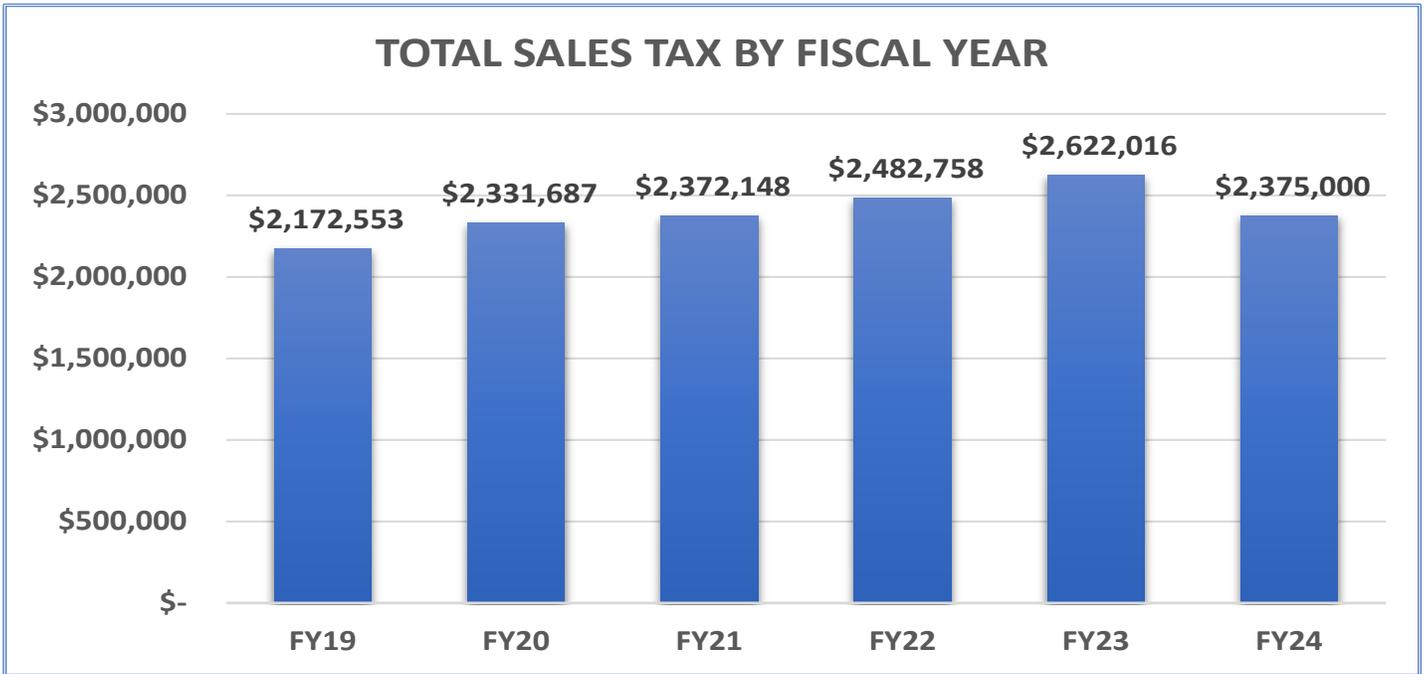
In accordance with the Texas Local Government Code and City requirements, we are pleased to present the adopted budget for the fiscal year that begins October 1, 2023, and concludes September 30, 2024. The document includes budgets for the General Fund, Roads & Drainage Fund, Capital Equipment Fund, Plaza Ten 06 Corporation, and Economic Development Corporation.

The process of developing and monitoring the budget is an ongoing one, and changes are made to the budget throughout the budget period because of events that are not anticipated. Budgets should be realistic, achievable, and cost-effective. Throughout the budget period, we will continue to evaluate our financial position to ensure that we can fund our priorities and maintain a balance between revenues and expenditures. In managing public resources, we remain committed to observing our fiduciary responsibilities.

This city is unique in that it is one of the few in Texas not to impose an ad valorem tax. Upon approval of a referendum on May 7, 2007, the voters reduced the rate of sales tax for the Economic Development Corporation from one-half percent to one-fourth of a percent and imposed an additional sales tax of one-half percent to reduce property taxes. The new sales tax rates became effective on October 1, 2007. Since October 1, 2008, the city has adopted a zero-tax rate, resulting in its principal revenue source being sales tax.

Among the top sales tax payers in the City as of October 1, 2023, are:

- |                 |                           |
|-----------------|---------------------------|
| Amazon          | Joe Lee's Seafood Kitchen |
| AT&T            | Schafer's                 |
| Chick-Fil-A     | Skipper's Café            |
| Chili's         | Spec's                    |
| Discount Tire   | Spicy Banda               |
| Doxey Tackle    | Target                    |
| Fam Auto Repair | True North Marine         |
| Game Stop       | Watergate                 |
| Home Depot      | Wendy's                   |
| IHOP            | Yacht Equipment Services  |



There was an increase of 5.61% in sales tax collections during FY23 compared to FY22, primarily because of an additional payment of \$124,127 received in July 2023. This additional funding was derived from gross audit payments and the City does not anticipate a repeat of this situation in the near future. The budgeted amount for sales tax in FY24 has been kept conservative as slight declines have been observed throughout FY23. Due to its dependence on sales tax, the City plans to investigate alternative sources of revenue, including property taxes.

During FY23 the City welcomed Galveston Bay Brewing which is an independent craft brewery that crafts an assortment of ales and lagers that tend to present a modern twist to traditional styles. The full-production brewery features a taproom where one can try all of their beers and seltzers. They also have a full kitchen that offers coastal craft food for lunch and dinner. Free tours of the brewery are fun on occasion. They are a family friendly establishment, and dogs are welcome on the outdoor patio area.





The City also welcomed The Junkyard Pearl, a whimsical boutique owned by a local business woman. The boutique includes new apparel and accessories for men and women, unique gifts, vintage and antique furnishings, golf cart décor, and so much more. It hosts a blend of merchandise for all to enjoy.



We expect FY24 to be an exciting year as the City is planning to enter into an interlocal agreement with the cities of Kemah, League City, Nassau Bay and Seabrook, which will allow us to participate in the Clear Lake Water Taxi Project initiative. In the proposed water taxi, people will be able to travel from and to all areas of the cities located along Clear Lake.

In addition to the water taxi, a local business owner has proposed to construct a palapa bar in Town Center. A sports bar atmosphere will be created in the planned bar, which is intended to cater to both locals and tourists.

It is anticipated that these exciting new additions will result in an increase in sales tax for the City in the next fiscal year.



**BUDGET PRIORITIES**

- ☞ New Revenue Source-Administrative Support Fees Contract with the EDC -\$18,000
- ☞ New Revenue Source-Administrative Support Fees Contract with the Plaza Ten 06 Corporation -\$6,000
- ☞ New Revenue Source-ARPA Grant Funds -\$301,797
- ☞ Cost of Living Adjustment (COLA) -2% -\$22,108
- ☞ Salary Market Adjustment -3%-18% -\$103,570
- ☞ Health Insurance Increase -10% -\$23,025
- ☞ TMRS Employee Contribution Rate Increase -from 6% to 7% -\$19,950
- ☞ Capital Lease -Motorola Solutions -Police Equipment -\$18,984
- ☞ McVaney Property Purchase (Paint and Body Shop) -\$50,000 -Funded by EDC
- ☞ Playground Equipment -\$60,000 -Funded by Restricted Child Safety Funds
- ☞ Municipal Court Software Replacement -\$20,000 -Funded by Court Technology Funds
- ☞ Pedestrian Crosswalk Bridge at Clear Lake Road -\$75,000 -Funded by ARPA Funds
- ☞ Covered Awning behind City Hall -\$60,000 -Funded by ARPA Funds
- ☞ Covered Patio -2<sup>nd</sup> Floor City Hall -\$30,000 -Funded by ARPA Funds
- ☞ Motorola Solutions for Police Equipment -Initial Payment -\$51,000 -Funded by ARPA Funds
- ☞ Public Works Truck -\$60,000 -Funded by ARPA Funds
- ☞ Okie's Pathway & Lighting Project -\$12,500 -Funded by Plaza Ten 06 Corporation
- ☞ Town Center -East Parking Lot Paving -\$425,000 -Funded by EDC



Administrative Support contracts with the Economic Development Corporation and Plaza Ten 06 Corporation will provide the two new revenue sources. Under the contracts, the City will be responsible for providing administrative support to the Corporations through its City Administrator, City Secretary, and Finance Director. The Corporations are responsible for paying these costs.

As another new source of revenue, the American Rescue Plan Act (ARPA) provided \$301,797 for FY24. It is important to note that although these funds were received in FY21 (\$150,899) and FY22 (\$150,898), they were held in a restricted account until they could be used. Since the funds will be spent on a variety of projects as noted later, the income will offset the expenses incurred.

For FY24, the City Council made it one of its major objectives to provide police officers with a 2% COLA increase in addition to an 18% market adjustment increase for a total increase of 20% in salaries. In order to achieve this goal, the Council decided to eliminate two key positions within the police department, namely, the Captain and Assistant Chief. With the deletion of those two positions, the City was able to save \$201,527, which was used to offset the combined cost of \$100,215 for the 20% salary increases for the officers. In addition, Council approved a 2% COLA increase and a 3% market adjustment increase, totaling 5% for civilian employees, with a combined cost of \$25,463, also to be covered by cost reductions.

As a further objective, Council sought to increase employee contributions to the Texas Municipal Retirement System (TMRS) from 6% to 7%. In total, this increase will cost \$19,950, which will be financed by the savings generated by the elimination of two police positions.

As a result of the COLA and market adjustment increases together with the increase in the TMRS employee contribution rate, the City has become more attractive to potential employees, as the combined increases have now reached the same level as its neighboring cities.

In FY24, the City anticipates a maximum increase of 10% in health insurance premiums. The final increase will not be known until the plan is renewed in December 2023.

As part of the FY23 budget, the City entered into two new debt agreements, including one with Motorola Solutions for \$94,920 with \$18,984 to be paid in five installments for the upgrade of the police body cameras. Another debt agreement was entered into with Derrick McVaney for \$300,000 with \$50,000 to be paid in five installments for the purchase of the Paint and Body Shop located on Marina Bay Drive. The Economic Development Corporation is responsible for funding the McVaney debt.

For FY24, the City has budgeted to install new playground equipment at various parks located throughout the city at a cost of approximately \$60,000. Funding for this project will be provided by Child Safety Restricted Funds collected through municipal court citations. A budget of \$20,000 was also allocated for the purchase of new Municipal Court software, also to be funded by Court Technology Restricted Funds collected from municipal court citations.

As mentioned above, ARPA funds will be used for the payment of engineering fees and for partial construction of the pedestrian crosswalk bridge (\$75,000.) The bridge will be constructed adjacent to the thoroughfare bridge on Clear Lake Road, passing over Jarbo Bayou and connecting the north side of the island to the south side of the mainland at Town Center. Pedestrians will be able to cross safely without being exposed to traffic hazards. Furthermore, ARPA funds will be used for the installation of a metal carport awning (\$60,000) behind City Hall so that police patrol vehicles can be protected from the elements, as well as a SunSetter Shade (\$30,000) over the second-floor patio of City Hall, which is intended to prevent heat from the sun. It was also approved by the City that ARPA funds be used to fund the initial payment (\$51,000) to Motorola Solutions for the updated body



camera equipment and system used by police officers. Also approved for funding by ARPA is the purchase of a new truck for Public Works (\$60,000).

A pathway and lighting project between Okie's Yardhouse and Skipper's Café will be funded by Plaza Ten 06 Corporation at an estimated cost of \$12,500.

A paving project on the east side of Okie's Yardhouse in Town Center will be funded by the City's Economic Development Corporation. Located along FM 2094/Marina Bay Drive, Clear Lake Shores Town Center includes a nine-acre area with new roads, shared city parking, landscaping, lighting, and sidewalks. It is a mixed-use area that is pedestrian-friendly, containing a variety of shops and bars. Okie's Yardhouse west parking lot paving project was completed in FY23, providing a paved area in place of the gravel parking lot that existed previously.

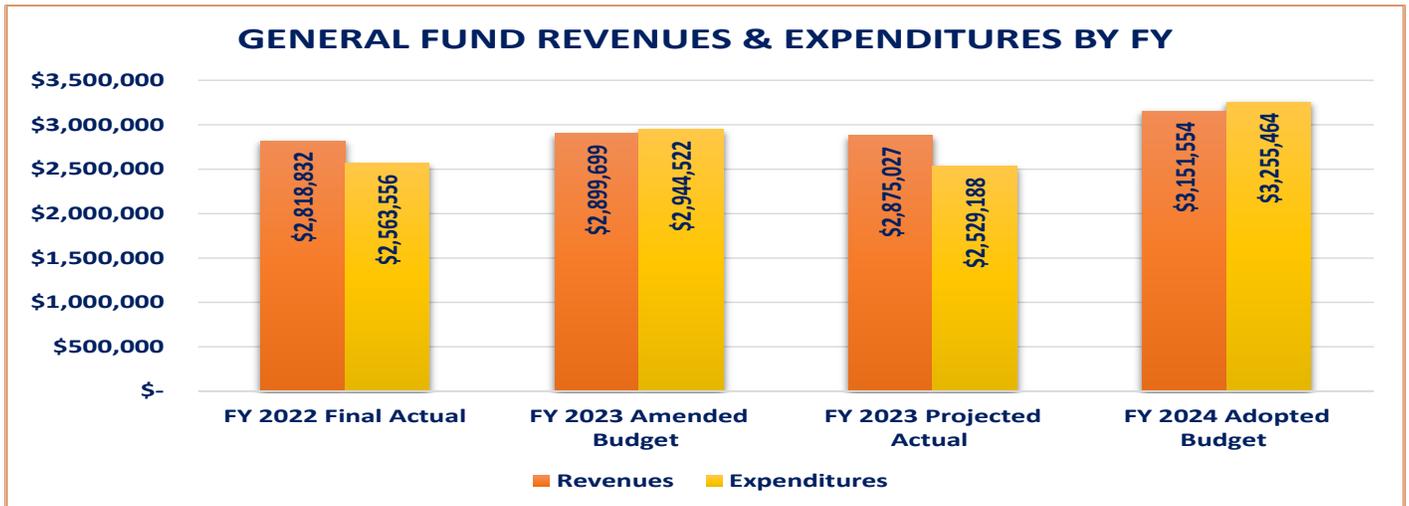


Town Center East (left) and West Side (right)

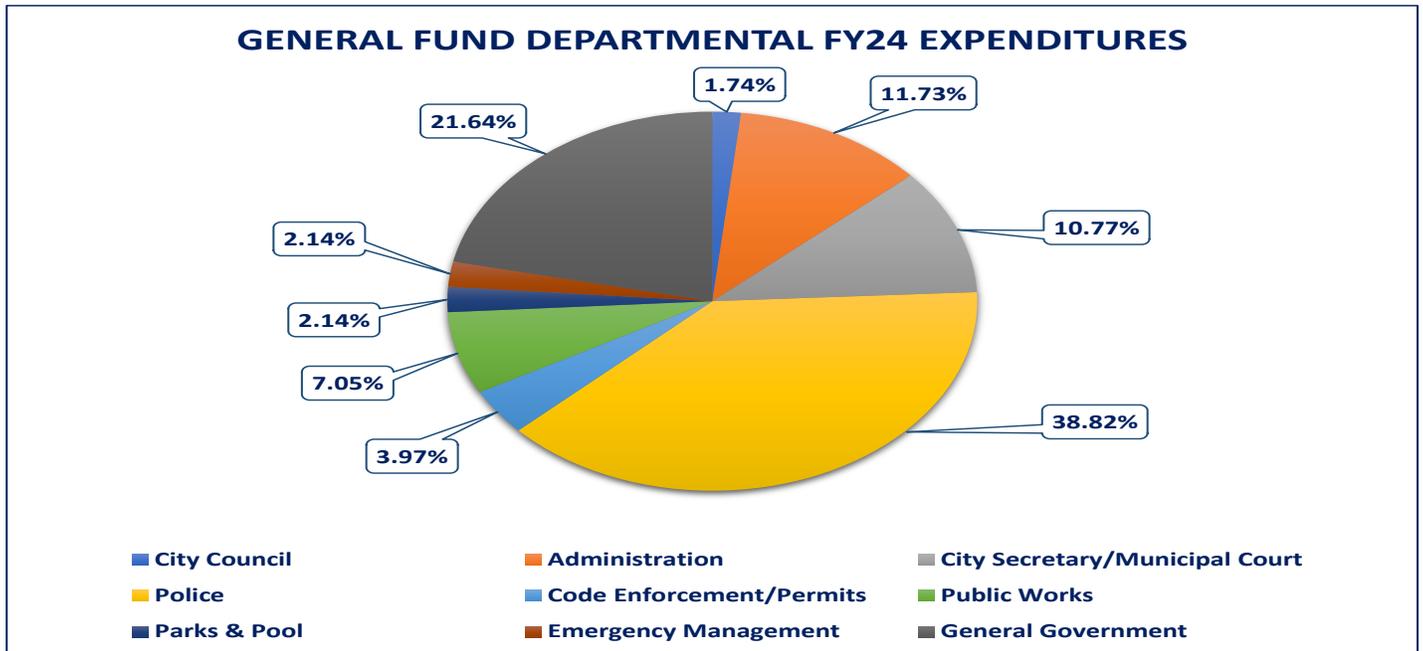


**GENERAL FUND**

In the City of Clear Lake Shore's budget, the General Fund is the major operating fund. As discussed earlier, sales tax is the primary source of revenue, followed by fines and forfeitures, and intergovernmental revenues. In terms of budgeted expenditures, personnel services account for 52.57%, followed by capital expenditures at 11.76%. The General Fund budget consists of \$3,151,554 in revenues and transfers in and \$3,255,464 in expenditures and transfers out. The shortfall of \$103,910 will be funded from the existing fund balance. The budgeted revenues for FY24 are \$251,855 or 8.68% higher than those in FY23, and the budgeted expenditures for FY24 are \$310,942 or 10.56% higher than those in FY23, both variances being attributable to ARPA funding revenues and project expenditures.



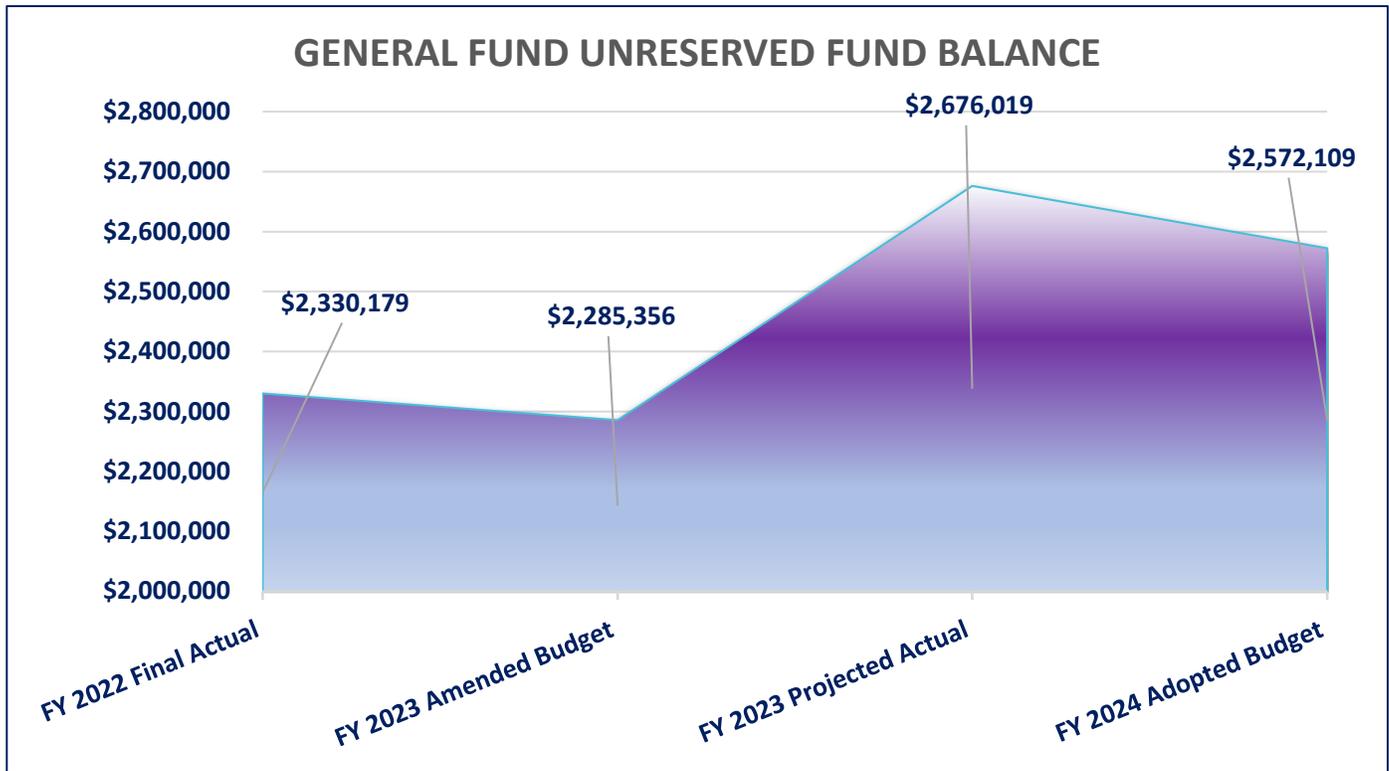
For FY24, overall departmental expenditures are budgeted to be \$2,708,726 with the Police Department accounting for 38.82% of total expenditures followed by the General Government Department accounting for 21.64%.





**FUND BALANCE**

By the end of FY24, the General Fund is projected to have an unreserved fund balance of \$2,572,109. The unreserved fund balance remains healthy and is expected to increase by \$345,840 at the end of FY23. The projected unreserved fund balance is 79% of FY24 expenditures, well above the recommended target of 25%. If a catastrophic event were to occur, the projected unreserved fund balance would be sufficient to cover expenditures for approximately one year.

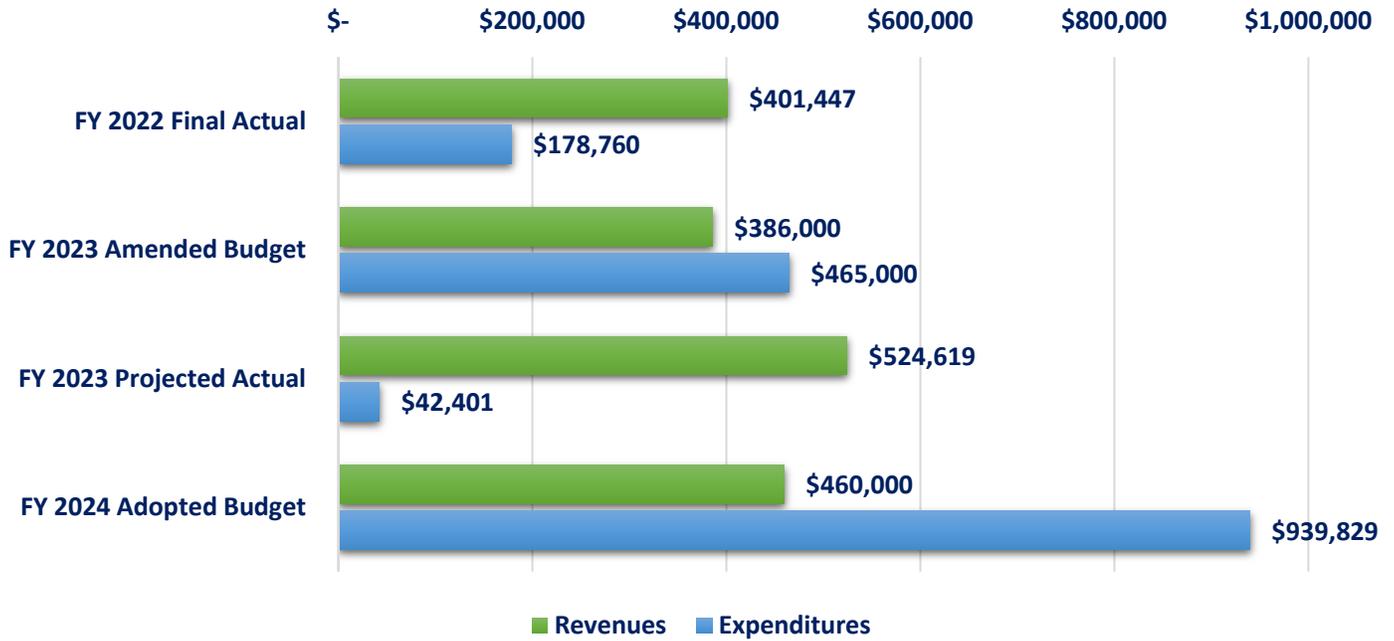


**ROADS & DRAINAGE FUND**

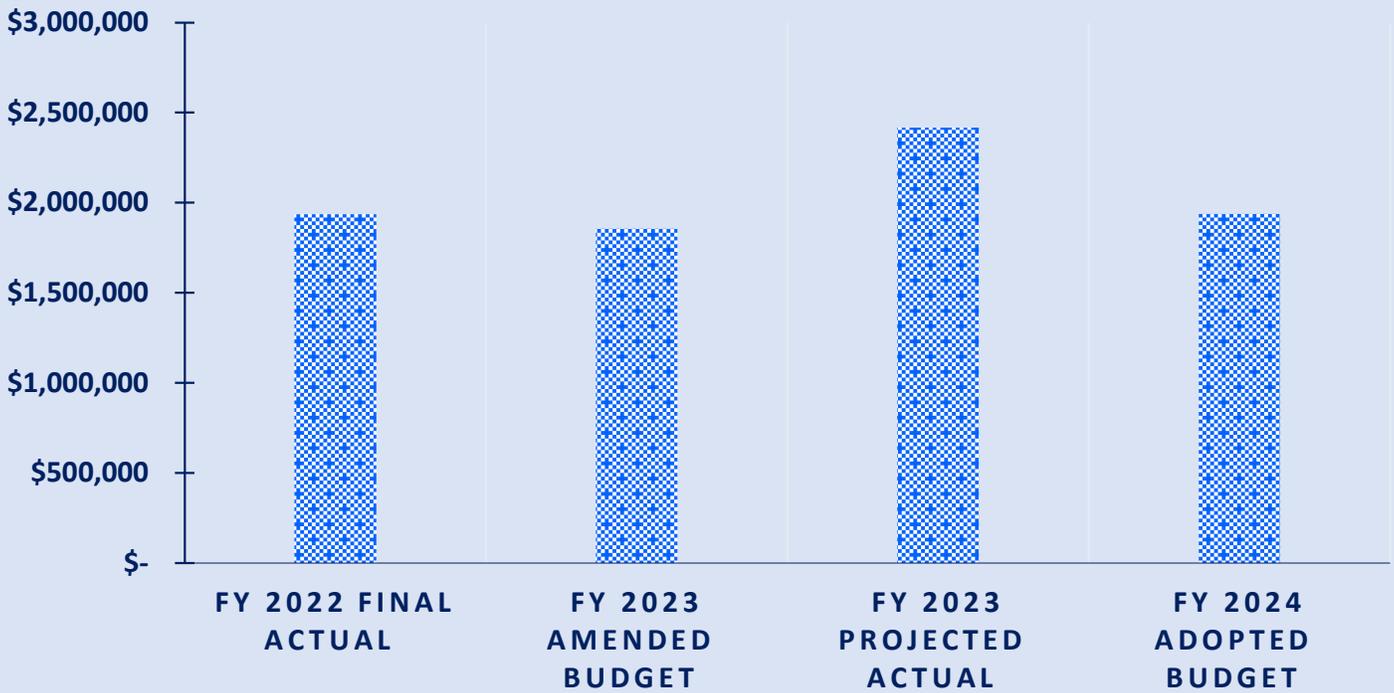
In the Roads & Drainage Fund, financial resources are designated for constructing or acquiring long-term major government facilities such as buildings, streets, highways, storm water drainage systems, and bridges. The fund is primarily supported by sales tax, which receives one eighth (1/8) of the two percent (2%) collected on behalf of the City. In addition to sales tax, the fund is also supported by operating transfers from the General Fund. This fund is primarily used to support street and drainage improvement projects throughout the City. For FY24, revenues are budgeted at \$460,000, while expenditures are budgeted at \$939,829. The shortfall of \$479,829 is financed from the existing fund balance. As part of the FY24 budget, \$300,000 will be allocated to street improvements on Elm Road, \$200,000 to bridge approaches and sidewalks on Birch Road, and \$85,000 to drainage maintenance. Additionally, \$20,000 is budgeted for a bridge repair study, as well as \$47,000 for elevation surveys. The Roads & Drainage fund is forecast to have a fund balance of \$1,937,609 at the end of FY24. Overseeing this fund is the Roads & Drainage committee, which does an excellent job of updating and maintaining long-term project objectives. This is a very well-managed fund, with members of the committee who have extensive knowledge of projects of this type.



**ROADS & DRAINAGE FUND REVENUES & EXPENDITURES BY FY**



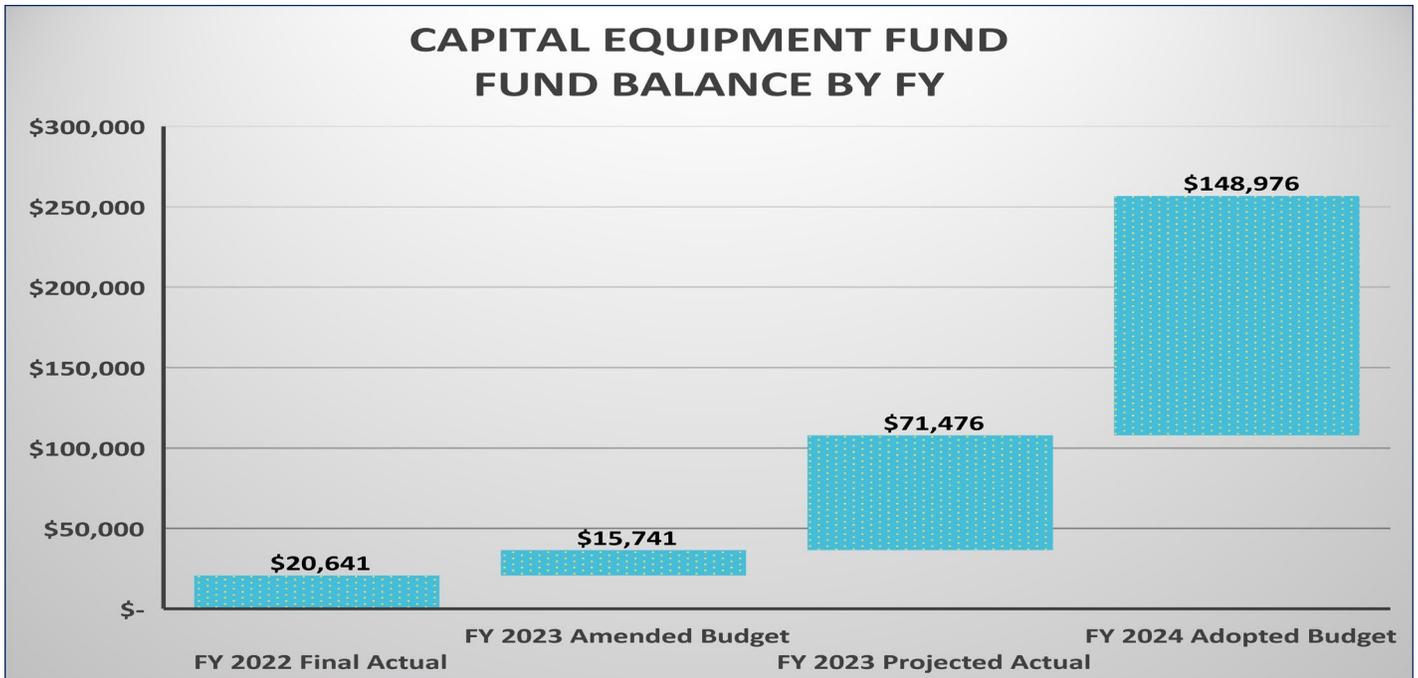
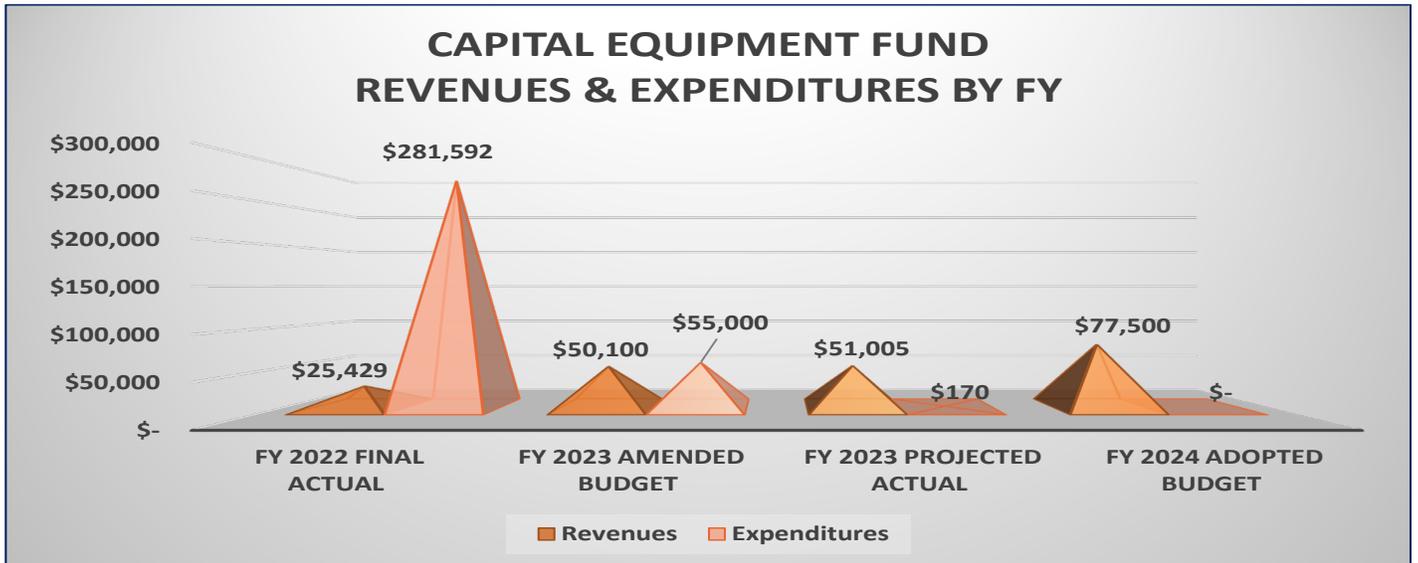
**ROADS & DRAINAGE FUND FUND BALANCE BY FY**





**CAPITAL EQUIPMENT FUND**

The Capital Equipment Fund was established to provide funding for the acquisition and replacement of vehicles and other capital equipment. Operational transfers from the General Fund are the sole source of funding for this fund. In order to ensure that the fund has sufficient funding to buy new vehicles as well as replace old ones without assuming debt, the funds transferred are calculated to equal the depreciation of existing equipment. This fund can only be used to purchase equipment with a cost exceeding \$5,000 in accordance with the City's capital threshold. During FY22, the City purchased five (5) new patrol units for the police department, which ultimately led to the fund being severely underfunded. In FY24, the major objective will be to begin rebuilding this fund so that it will be able to support future purchases as well as maintain its financial stability. Revenues budgeted for FY24 are \$77,500, of which \$75,000 is to be derived from the General Fund, with no expenditures budgeted.

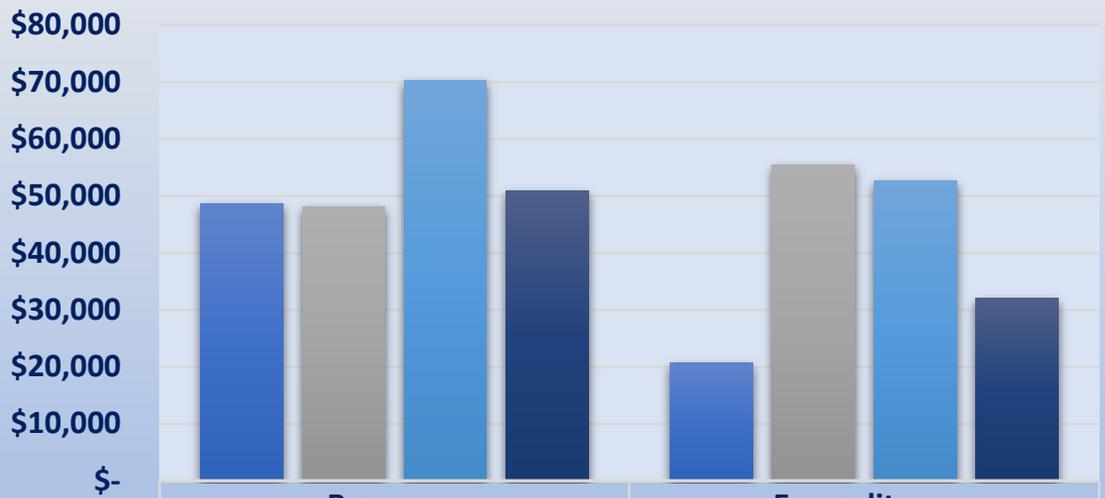




**PLAZA TEN 06 CORPORATION**

As a corporation, Plaza Ten 06 is primarily dedicated to acquiring land and/or buildings within the City limits or extraterritorial jurisdiction (ETJ) of the City for the purpose of redevelopment. Five members of the Board of Directors are appointed by, and serve at the discretion of, the City Council. Budgets and bonded debt issuance require the approval of the City Council. Lease revenue received from Okie's Yardhouse is the primary source of funding for this fund. Plaza Ten owns the property and building where the Okie's Yardhouse is located. A lease agreement for the property and building has been negotiated between Sidewalk Brands, LLC, the owners of Okie's Yardhouse, and Plaza Ten at a monthly rental rate of \$4,000. A substantial portion of the building and property maintenance at Okie's is handled by Plaza Ten. Improvements to drainage in FY23 were completed at a cost of \$36,421, which included an \$18,211 subsidy from the City's Roads and Drainage Fund. Furthermore, Plaza Ten replaced Okie's HVAC system at a cost of \$11,350 during FY23. Budgeted revenues for FY24 are \$51,000, including \$48,000 in lease revenue, and budgeted expenditures are \$32,100. FY24 expenditure highlights include a newly formed contract for legal services and an agreement between the City and Plaza Ten for Administrative Support Services. Also included in the budgeted expenditures is the Okie's pathway project, which will include a concrete pathway between Okie's and the west parking lot, as well as pathway lighting.

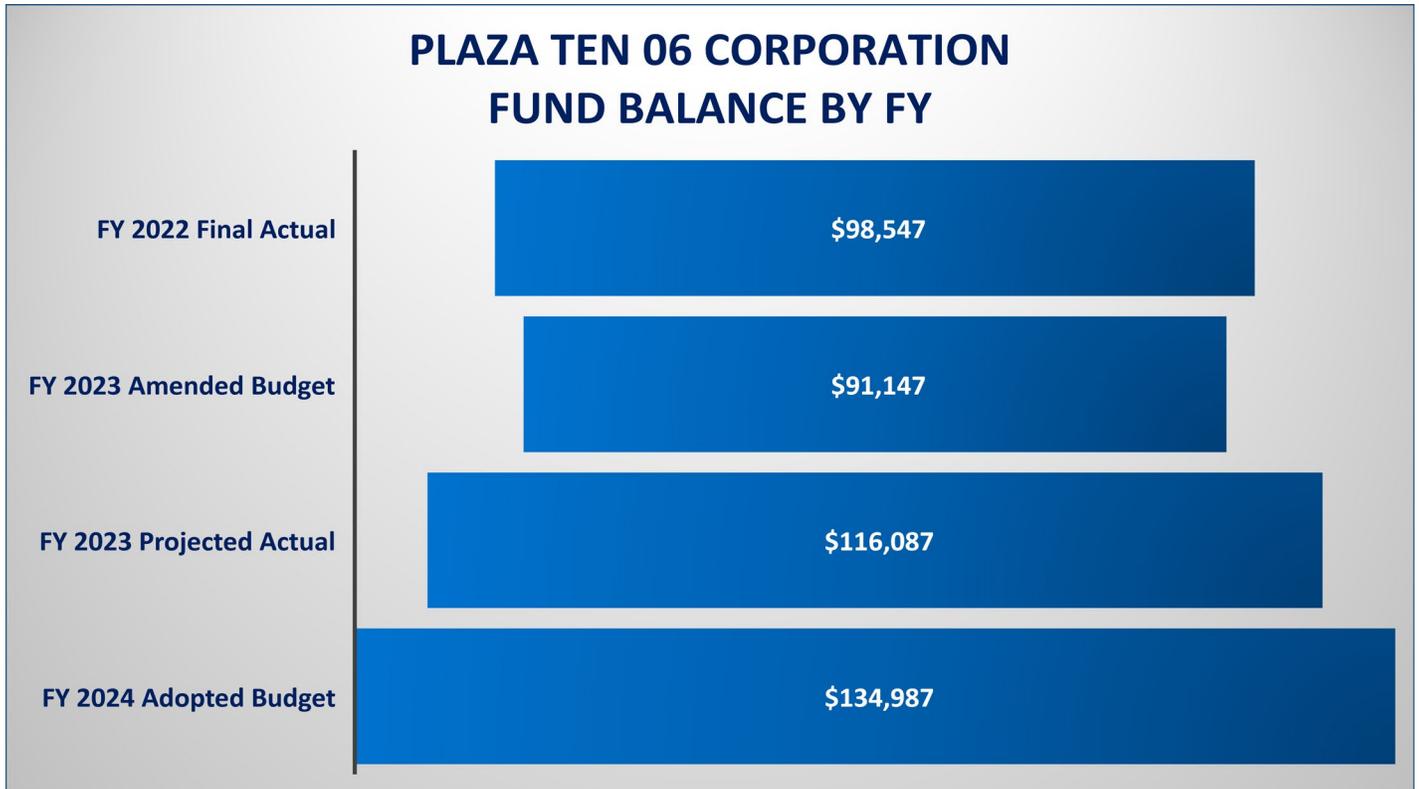
**PLAZA TEN 06 CORPORATION  
REVENUES & EXPENDITURES BY FY**



	Revenues	Expenditures
■ FY 2022 Final Actual	\$48,761	\$20,734
■ FY 2023 Amended Budget	\$48,100	\$55,500
■ FY 2023 Projected Actual	\$70,328	\$52,788
■ FY 2024 Adopted Budget	\$51,000	\$32,100



It is projected that Plaza Ten's fund balance will reach \$134,987 at the end of FY24, with the majority of the funds being allocated for capital and maintenance projects at Okie's.

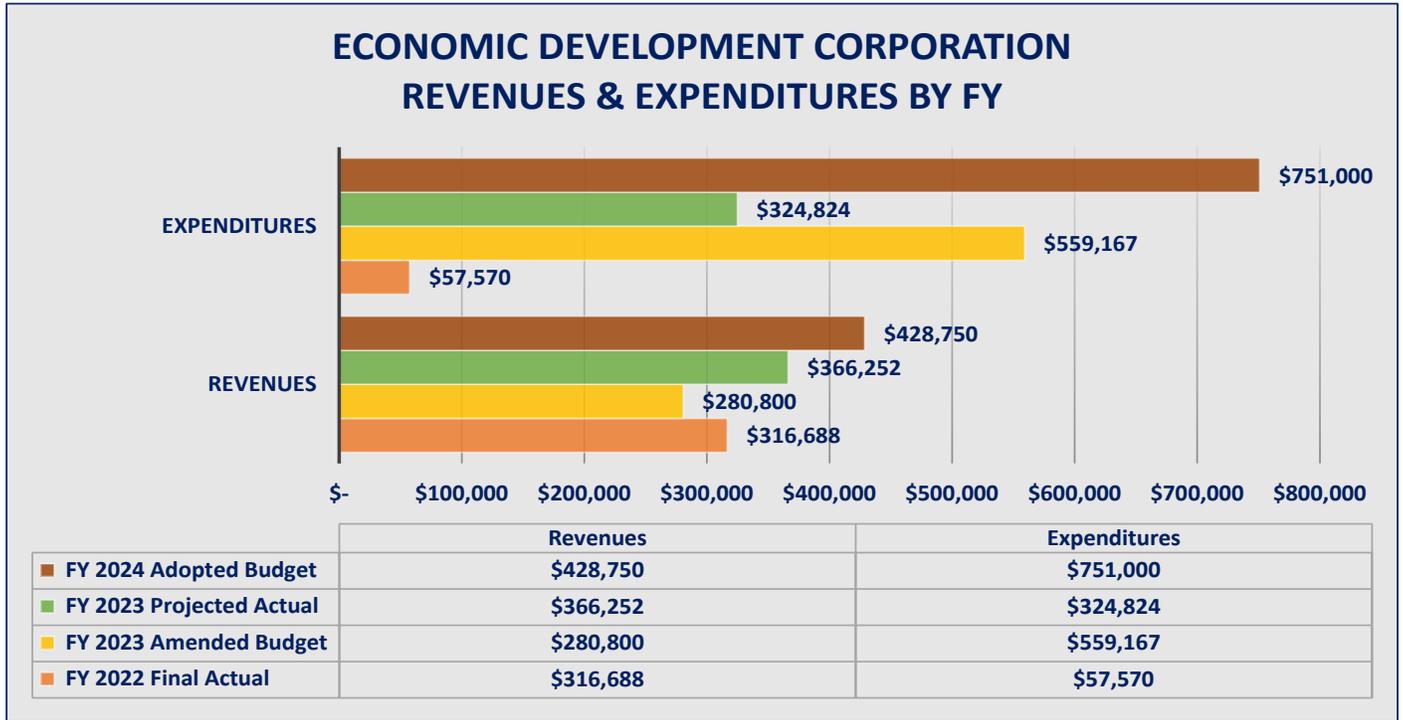


### ECONOMIC DEVELOPMENT CORPORATION

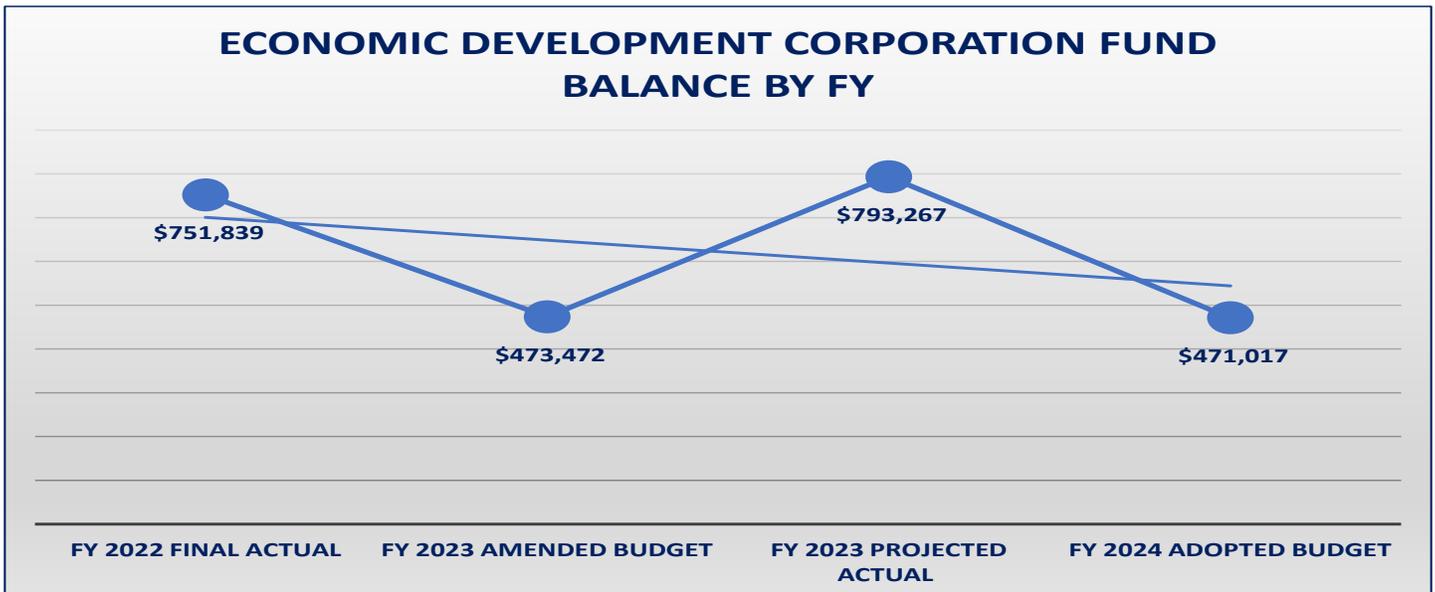
The Clear Lake Shores Economic Development Corporation was established in October 1996 following the approval of a referendum to impose an additional sales tax for the purpose of establishing the EDC. As a Type B EDC, it may fund any project under the Type A (for industrial development projects) guidelines as well as several other types of projects, including improvements to quality of life. Type B corporations are permitted to purchase land, buildings, equipment, facilities and fund targeted infrastructure and improvements. Clear Lake Shores EDC is committed to promoting, assisting and enhancing economic development activities within the City that enhance quality of life. The EDC is not a committee but rather an official public body governed by the Development Corporation Act of Texas. The EDC Board is comprised of seven (7) Directors who are appointed by the City Council for staggered terms of two years. The EDC does not engage in the development of properties, but provides investors and property owners with information, resources, and incentives in order to facilitate their investments. Although much attention is focused on the Town Center, other areas also present opportunities for economic growth. Among these are the Star Fleet Marina area, the property in front of Watergate, and the extraterritorial jurisdiction property (ETJ) within the city that may be annexed. The main revenue source of the corporation's is derived from sales tax, which it receives one eighth (1/8) of the two percent (2%) collected for the benefit of the city. As a result of the EDC's efforts, new businesses such as Galveston Bay Brewing have been attracted to the area. In FY24, the EDC's revenues are budgeted at \$428,750, while its expenditures are budgeted at \$751,000, with the shortfall of \$322,250 to be financed from the existing fund balance. The budgeted revenues include proceeds of \$123,750 from a grant obtained from Texas Parks & Wildlife to develop the Shell Bottom Boat Ramp project, which is scheduled to begin in the year 24. New contracts for legal services as well as administrative support services with the City are included in FY24 expenditures. During the months of April



through October, the EDC will continue to fund the Jammin on Jarboe Concert Series. There is one 380 Agreement between the EDC and True North Marine, which states that the EDC will rebate 35% of sales tax paid on taxable sales over \$2.5 million in this fourth year of the 5-year agreement. In addition, the EDC assumed a debt to the City for the purchase of the Derrick McVaney property in FY23. It is now obligated to reimburse the General Fund \$50,000 for loan payments over the next four years. This year's major EDC project is the paving of Okie's Yardhouse's east parking lot. A similar project was completed in FY23 on the west side.



At the end of FY24, the anticipated fund balance for the EDC is \$471,017, which will be used to finance additional projects in FY25.



**ACCOMPLISHMENTS OF FY23**

The City of Clear Lake Shores has accomplished the following goals during FY23:

- ☞ Outfitting seven (7) patrol units with 5GLTE technology router system =\$17,531
- ☞ STR Ordinance -2022-08
- ☞ Agreement between Clear Lake Shores and EDC -Fund for purchase of McVaney Paint & Body Shop located at 914 FM 2094.
- ☞ Joint grant application with City of League City for TXDOT Transportation Alternatives, Set-Aside program for various area bicycle & pedestrian pathways from Lawrence Road to Highway 146 in conjunction with all area entities north of FM 2094.
- ☞ Palm tree replacement at Town Center entrance -funded by EDC -\$40,000
- ☞ New pool access control system. -\$10,000
- ☞ Fee changes to non-resident pool members -\$325
- ☞ Demolition of the McVaney Paint & Body Shop -Funded by EDC -\$15,000
- ☞ Road striping project -Dror Road to FM 2094 to Hanson -Funded by Roads & Drainage
- ☞ Review and update Clubhouse & Pavilion rental rates.
- ☞ New City Attorney contract with Gregg & Gregg, PC (replace Olson & Olson-city's former counsel).
- ☞ Installation of sprinkler system at Okie's Yardhouse sign. -Funded by Plaza Ten 06
- ☞ Appointed new Municipal Court Judge -Richard Cope
- ☞ Upgraded City's credit card processors.
- ☞ Replaced carpet in City Hall. -\$35,000
- ☞ New contract with City of Texas City Police Department to accept & manage prisoners taken into custody by CLSPD.



**MAJOR GOALS FOR FY24**

- ☞ Adopt an ordinance increasing the employee's contribution to TMRS to 7%.
- ☞ Construct a metal canopy behind City Hall where the patrol units can be parked.
- ☞ Installation of a SunSetter canopy over the patio located on the 2<sup>nd</sup> floor of City Hall.
- ☞ Become a Music Friendly Texas Certified Community through the Texas Music Office.
- ☞ Town Center parking lot study.
- ☞ New master services agreement for engineering needs.
- ☞ Short Term Rentals (STR) monitoring program with GovOs.
- ☞ Replace sliding glass doors on the frontside of City Hall.
- ☞ Remodel women's and men's bathrooms.
- ☞ Repair lift so that we remain handicap accessible.

**CLOSING COMMENTS**

Clear Lake Shores has big goals, and despite its small size, it manages to accomplish them with strong fiscal discipline. Overall, the City's financial situation is strong and stable. Among all forms of government, city government has the most significant influence on the lives of its citizens. Providing our citizens with the basic health, safety, and welfare needs is essential to the progress and success of our community.

This budget is an investment in the long-term financial health of the City. As a result of the City Council's commitment to maintaining sufficient fund balances and reserves, the financial program is designed to preserve the quality of life in Clear Lake Shores while maintaining a solid financial position.

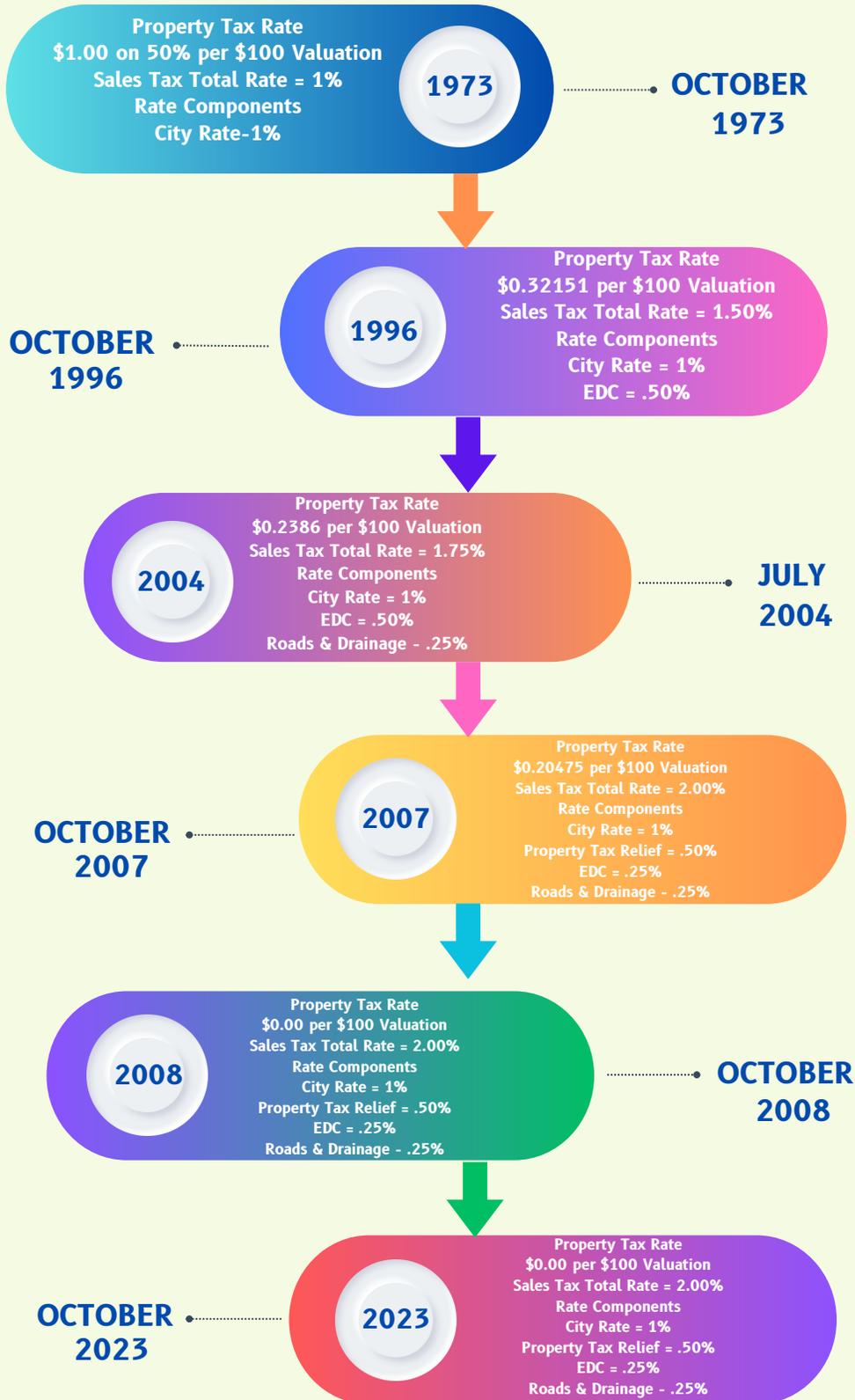
We would like to thank the Mayor and City Council for their guidance and decision making during the budget process. Our city will continue to achieve things that other cities of our size are unable to do.

Respectfully submitted,

*Brad Goudie*  
Brad Goudie  
City Administrator

  
Cheryl Hunter  
Finance Director

# PROPERTY & SALES TAX TIMELINE





## GENERAL BUDGET INFORMATION, PLAN AND PROCESS

### INTRODUCTION

The city budget is a planning document for the use of financial resources during the fiscal year. The City of Clear Lake Shores is an organization providing a wide range of services to its residents, customers, and visitors. As with any organization that provides a mixture of services, planning and management of financial resources are vital to the City, especially since the City has no property tax. With increasing financial requirements of the School District, State and Federal governments on our citizens, it becomes even more important for the City to adequately plan and manage the use of its financial resources.

### FUND ACCOUNTING

In accordance with Generally Accepted Accounting Principles (GAAP, the accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity.

Government resources are allocated to and accounted for in individual funds based on the purpose for which they are to be spent and the means by which spending activities are controlled.

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. It divides our reporting responsibility into several functional types as well as classifications. The minimum number of funds is maintained consistent with legal and managerial requirements.

Governmental fund types are used to account for the city's general government activities and include the General, Debt Service and Capital Project Funds. Proprietary type funds are used to account for operations that provide services to other City departments or that are operated in a manner similar to non-governmental business and include both Enterprise and-Internal Service Funds. The only two fund types used by the City are the General and Capita Project Funds.

### BASIS OF ACCOUNTING

The basis of accounting is the method by which revenues and expenditures or expenses are recognized. The accounting treatment applied to a fund is determined by its measurement focus. All governmental type funds are accounted for using a current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become susceptible to accrual (i.e., both measurable and available. Expenditures are recorded when the related fund liability is incurred, if measurable, except for unmatured interest on general long-term debt which is recognized when due, and compensated absences which are recognized when the obligations are payable from currently available financial resources.



All proprietary fund types are accounted for on a flow of economic resources measurement focus and use the accrual basis of accounting. Revenues are recognized when they are earned, and expenses are recognized when they are incurred.

## **BASIS OF BUDGETING**

Annual budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP) with the exception of Capital Projects Funds, which adopt project length budgets. Governmental type fund budgets are prepared on a modified accrual basis. Governmental revenues are budgeted when they are measurable and available, and expenditures are budgeted in the period in which the liability is incurred. All proprietary fund types are budgeted using a flow of economic resources measurement focus and use the accrual basis of accounting. Revenues are budgeted when they are earned and measurable and expenses are budgeted in the period in which the liability was incurred. The City departs from GAAP in the treatment of depreciation and encumbrances. Depreciation of fixed assets is not recognized in proprietary fund budgets. All annual appropriations lapse at fiscal year-end. Under the City's budgetary process, outstanding encumbrances at year end are reported as reservations of fund balances since they do not constitute expenditures and liabilities, and the commitments will be re-appropriated and honored the subsequent fiscal year.

## **THE BUDGET PROCESS**

The budget process starts in late spring with the Finance Director providing Departmental Directors with information relating to the new fiscal year and any perceived changes in the economic outlook of the City. With this information in mind, the Directors proceed to prepare budgets in various stages, identifying the impact of any changes in the service they provide. After discussion with Departmental Directors, the Finance Department prepares preliminary revenue estimates for the new fiscal year.

In early summer, the Finance Director reviews the requests with the City Administrator. The City Administrator and Finance Director review each budget with the Departmental Director. This process provides an opportunity for City staff to ensure policy changes affecting various operational lines are correctly incorporated.

After several reviews of the requests of the various Departments, and updating of the revenue forecast, the Finance Director assembles a comprehensive document that is presented to City Council as the proposed budget for the new fiscal year. The City Council and City Management conduct a series of public workshops to discuss and modify the budget as presented by the Finance Director. This provides a second opportunity to review whether policy changes and service levels are appropriate. Copies of the presented budget are made available to the general public prior to the public workshops so the public can have a complete understanding of the budget and can provide educated input. The budget preparation process culminates in late summer with the adoption of the budget for the new fiscal year.

Prior to September 1, the Finance Director submits to the City Council a proposed operating budget for the fiscal year commencing on the following October 1. The operating budget includes proposed expenditures and the means of financing them. A public hearing is conducted to obtain taxpayer comments. Prior to September 30, the budget is legally enacted through passage of an ordinance.

## **AMENDMENT OF APPROVED BUDGET**

Should an emergency, unforeseen expense, or opportunity arise during the budget year, the budget can be amended with the approval of the City Council.



## BUDGET CALENDAR

Target Date	Action	Responsible Party
Monday, June 5, 2023	▶ Budget preparation meeting with department heads & Mayor	City Administrator Finance Director
Tuesday, June 6, 2023	▶ Distribute budget questionnaires & binders to City Council	City Administrator Finance Director
Wednesday, June 14, 2023	<p style="text-align: center;"><b><u>Budget Workshop #1</u></b></p> ▶ Budget process overview ▶ Council questionnaires due ▶ Budget goals & priorities ▶ Extensive review of FY23 revenue & expenditure accounts	City Administrator Finance Director
Tuesday, June 20, 2023	<p style="text-align: center;"><b><u>Budget Workshop #2</u></b></p> ▶ Discuss proposed payroll issues-COLA, TMRS	City Administrator Finance Director
Wednesday, July 5, 2023	<p style="text-align: center;"><b><u>Budget Workshop #3</u></b></p> ▶ Review proposed budget fully loaded with proposed payroll, operating & capital expenditures & wish list items	City Administrator Finance Director
Thursday, July 6, 2023	▶ Post proposed budget on City's website & provide a printed copy at City Hall for in person inspection	Finance Director
Tuesday, July 18, 2023	<p style="text-align: center;"><b><u>Budget Workshop #4</u></b></p> ▶ Review proposed budget & start trimming expenditures & work towards balancing the budget	City Council City Administrator Finance Director
Tuesday, August 1, 2023	<p style="text-align: center;"><b><u>Budget Workshop #5</u></b></p> ▶ Continue with revenue & expenditure adjustments as needed	City Council City Administrator Finance Director
Tuesday, August 15, 2023	<p style="text-align: center;"><b><u>Budget Workshop #6</u></b></p> ▶ Review of proposed budget after adjustments	City Administrator Finance Director
Tuesday, August 15, 2023	▶ File proposed budget with City Secretary	Finance Director
Wednesday, August 30, 2023	▶ Publish Notice of Public Hearing on FY24 Budget	City Secretary
Tuesday, September 19, 2023	▶ Hold Public Hearing on FY24 Budget ▶ Adopt FY24 Budget	Mayor City Council
Wednesday, September 20, 2023	▶ City Secretary to file FY24 Adopted Budget with Galveston County Clerk's office	City Secretary
Monday, October 2, 2023	▶ Implement FY24 Budget	City Administrator Finance Director



## FUND STRUCTURE

Accounts are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund, as shown in the annual budget, are accounted for with a separate set of self-balancing accounts that comprise its revenues and expenditures as appropriate. Government resources are allocated to and accounted for in individual funds, based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The following fund types and account groups are maintained by the City.

### GOVERNMENTAL FUND TYPES

**General Fund** – the general operating fund of the City. The General Fund accounts for the normal recurring operating activities of the City (i.e., public safety, municipal court, and general government). Sales taxes and franchise taxes are the main sources of revenue for the General Fund. The fund targets a balance between six months to a year of operating expenses. As additional funds become available, they are either held in a fund balance or used to fund projects.

**Capital Projects Fund** – this fund was established to account for financial resources that are to be used to construct or otherwise acquire major, long-lived general government capital facilities, such as buildings, streets, highways, storm water drainage systems and bridges. The principal purpose is to ensure and demonstrate the economical and legal expenditure of the dedicated financial resources and serves as a cost accounting mechanism for major capital outlay projects. The Capital Equipment Fund is considered a capital projects fund.

**Special Revenue Funds** – these funds are used to account for those types of revenues that are legally restricted to being spent for a specific purpose (except for expendable trusts or major capital projects). These revenues must be accounted for separately from the General Fund for a variety of reasons. The City's Special Revenue Funds are the Roads & Drainage Fund, Plaza Ten 06 Corporation and the Economic Development Corporation.



## FISCAL PRINCIPLES & POLICIES

### Financial Planning

**Balanced Budget** – The City shall annually adopt a balanced budget for each fund where current resources (current revenues plus undesignated fund balances) are equal to, or exceed, current expenditures. In the event a budget deviates from being presented as balanced, full disclosure and City Council approval will be required.

**Asset Inventory** – Fixed assets include equipment, computers, furniture, and vehicles. Once purchased, all capital items are maintained in the physical inventory until disposed.

### Controls

**Internal Controls** – In developing and maintaining the City's accounting system, consideration is given to the adequacy of the internal control structure. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition; and the reliability of financial records for preparing financial statements and maintaining accountability of assets.

**Budgetary Controls** – The City shall annually adopt a balanced budget for each fund where current resources are equal to, or exceed, current expenditures. In the event a budget deviates from being present as balanced, full disclosure and City Council approval will be required.

**Independent Audit** – State statute and the City Charter require an annual audit by an independent certified public accountant.

### Investments

The investment policy and strategy guidelines for the City in order to achieve the goals of safety, liquidity, yield, and public trust for all investment activity. The City is required under the Public Funds Investment Act (Chapter 2256 of the Local Government Code) to define, adopt, and review formal investment strategy and policy.

### Purchasing

It is the policy of the City to assure fair and competitive access by responsible vendors and or contractors to the purchasing requirements of the City and to conduct business activities in such a manner as to raise public confidence in the integrity of the City. The City adheres to all State of Texas laws and regulations set forth in the State of Texas Local Government Code.

CITY COUNCIL | EDC  
PLANNING SESSION

**June 20, 2022**

---

**PRESENTED TO COUNCIL**

**September 6, 2022**

---

**PREPARED &  
FACILITATED BY**

**Ron Cox Consulting**

CLEAR LAKE SHORES  
**STRATEGIC PLAN**

FY 2022-2027

[WWW.CLEARLAKESHORES.TX.GOV/STRATEGIC-PLAN](http://WWW.CLEARLAKESHORES.TX.GOV/STRATEGIC-PLAN)



## VISION

The vision of the City of Clear Lake Shores and the Economic Development Corporation is to pursue an excellent quality of life for our unique forward-thinking community and preserve our quality of life and small-town atmosphere.

## MISSION

The mission of the City of Clear Lake Shores is to embrace the unique spirit of the community, preserve and affirm our distinct identity and foster responsible growth and economic development.

The mission of the Clear Lake Shores Economic Development Corporation is to promote, assist and enhance the economic development activities and quality of life opportunities within the city that promotes economic development as authorized by the Development Corporation Act of Texas.

The City of Clear Lake Shores recognizes the importance of establishing and documenting the direction of our city. It is necessary to define where we are and where do we want to go to provide a better quality of life for our future generations.

This five-year strategic plan, presented to city council in November 2022, is a collaborative effort between elected officials, members of the Clear Lake Shores Economic Development Corporation and City staff.

The plan describes our mission, vision, values, philosophy, and foundations. It also sets goals and action steps to improve our four main strategic areas of emphasis: economic development, communications, community, and infrastructure.

The City of Clear Lake Shores recognizes that the best way to lead our community is with transparency, communication, and work ethic. This five-year strategic plan will help city leaders and citizens move forward in the same direction.

## CITY COUNCIL 2022



# CONTENTS

- 4** [Vision Elements and Foundations](#)
- 5** [Leadership and Communication Philosophy](#)
- 7** [Expectations](#)
- 8** [Strategic Areas of Emphasis](#)
- 9** [Area of Emphasis #1: Economic Development](#)
- 11** [Area of Emphasis #2: Communications](#)
- 12** [Area of Emphasis #3: People](#)
- 14** [Area of Emphasis #4: Infrastructure](#)
- 16** [Contact Information](#)

## VISION ELEMENTS &

# FOUNDATIONS

Always be aware that we may find ourselves in a role where our performance has ultimate consequences. Recognize that the greatest error is not to have tried and failed, but that, in the trying, we do not give it our best effort. These are the qualities that Clear Lake Shores and the Economic Development Corporation find essential to professional excellence.

### ACCOUNTABLE

We will accept responsibility for our actions and decisions.

### FISCALLY RESPONSIBLE

Pursue the appropriate level of government spending and tax to maintain sustainable public finances, ensure fiscal policy aids the optimal rate of economic growth, and maintain appropriate levels of public investment.

### TRUSTWORTHY

The building block of our own core values. It includes integrity, meaning, doing what we say and meaning what we say. It's also being accountable for our actions. Trust is the base to every successful relationship.

### DISCIPLINE

Being able to follow as well as lead, knowing that we must master ourselves before we can master our task.

### CONFIDENCE

Believing in ourselves as well as others, knowing that we must master fear and hesitation before we can succeed.

### RESPONSIBILITY

Realizing that it cannot be shifted to others, for it belongs to each of us; we must answer for what we do or fail to do. This includes fiscal responsibility to our citizens.

### TEAMWORK

Respecting and using the abilities of others, realizing that we work toward a common goal, for success depends upon the efforts of all.

### TRANSPARENCY AND COMMUNICATION

We must remain transparent for all we do so that we gain and maintain the citizens' trust. We will be visible, accessible, and open in our communication with the public.



## VISION ELEMENTS

Sustainable community | Balanced place to live, work and play | Pedestrian friendly, mobile, boating community with an eclectic feel | Welcoming to visitors | Sociable/neighborly/friendly community | Environmentally sensitive | Small town atmosphere | Well-maintained and manicured image | place to live, sleep and relax | Desirable for all ages | Close knit neighborhood with amenities | Eclectic | Good schools | Quiet with access to big box retail and medical facilities | Community where you know your neighbors | Community feeling everywhere | Make certain we keep what we have.

# LEADERSHIP & COMMUNICATION PHILOSOPHY

## THE CITY COUNCIL AND EDC OF THE CITY OF CLEAR LAKE SHORES WILL LEAD BY THE FOLLOWING PRACTICES:

BEING CONSTRUCTIVE

BEING TRANSPARENT

LISTEN AND COMMUNICATE

LEAD BY EXAMPLE

LEAD WITH PATIENCE

PROMOTE GOOD STEWARDSHIP OF THE TAXPAYERS' MONEY

ACKNOWLEDGE AND SHOW GOOD FAITH TO WHAT ONE HEARS FROM THE CITIZENS

TRUST WITH INTEGRITY, HONESTY, RESPECT AND TRUTHFULNESS

BEING PROACTIVE

TEAMWORK: SUCCESS IS BASED ON THE ACTIONS OF ALL AND KNOWING YOUR RESPECTIVE ROLE ON THE TEAM

TO HELP MANAGE COMMUNITY EXPECTATIONS

EDUCATE AND INFORM CITIZENS

SERVE UNSELFISHLY

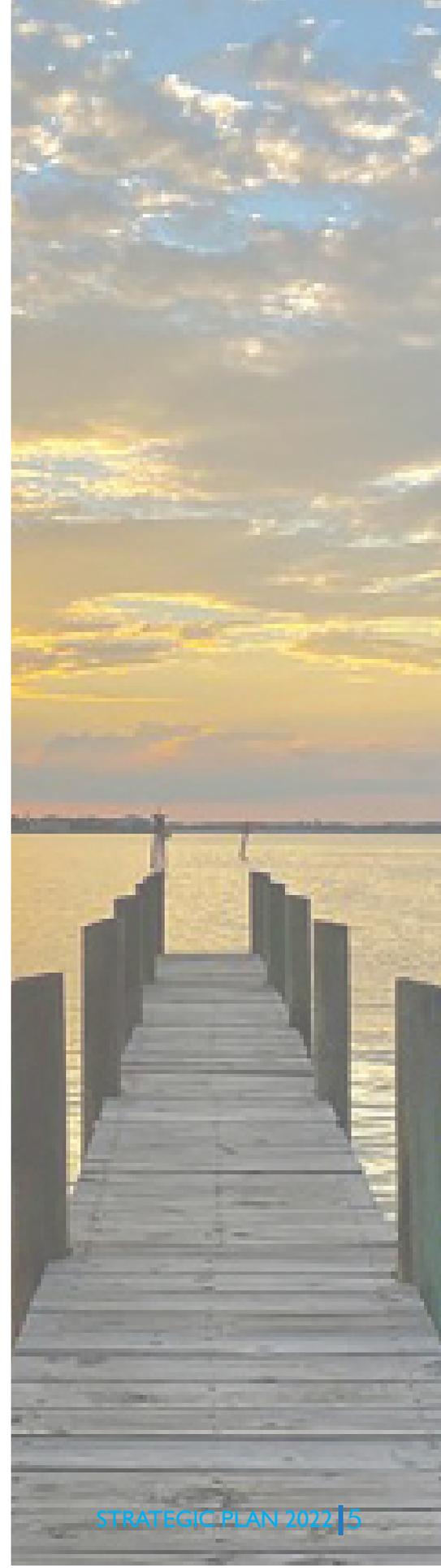
LISTEN TO ALL VIEWS

ACKNOWLEDGE YET EXPLAIN THE REASON FOR DECISIONS

MAKE DECISIONS BASED ON ALL OF THE INFORMATION AVAILABLE

BE AVAILABLE AND APPROACHABLE

UNDERSTAND THE MAJORITY OPINION NOT JUST THE VOCAL FEW





# LEADERSHIP & COMMUNICATION PHILOSOPHY

## THE CITY COUNCIL AND EDC OF THE CITY OF CLEAR LAKE SHORES WILL COMMUNICATE BY DOING THE FOLLOWING:

- HONORING ALTERNATIVE VIEWPOINTS
- NOT ENDING UP WITH THE TYRANNY OF THE MINORITY
- RESPECT THE PROCESS AND THE AGENDA
- REMEMBER THAT ACTIONS SPEAK LOUDER THAN WORDS
- TREAT OTHERS AS YOU WOULD WANT TO BE TREATED
- BE FAIR – TO YOURSELF AND TO OTHERS
- SPEAK AFTER BEING EDUCATED
- CONDUCT YOURSELF PROFESSIONALLY, CONSTRUCTIVELY, ARTICULATEDLY AND BY BEING PREPARED
- WITH RESPECT FOR THE OTHER PERSON
- BY BEING VISIBLE AND ACCESSIBLE
- SHARE, DON'T HORDE, INFORMATION
- USE THE CITY ADMINISTRATOR AS THE CONDUIT FOR INFORMATION FLOW TO AND FROM CITY COUNCIL AND EDC
  - KEEP AND SHARE AN "ACTION ITEMS" LIST THAT SHOWS PROGRESS
  - SHARE THE LIST WITH ALL MEMBERS
  - PROVIDE AN EXPLANATION OF INTENT FOR PROPOSED ORDINANCES
- COMMUNICATE TO CITIZENS THEIR RESPONSIBILITY TO BE PRESENT AND PARTICIPATE
- REPORT TO CITIZENS WHAT HAS BEEN DONE
  - COFFEE WITH THE MAYOR
  - NEWSLETTER – THE ISLANDER
  - SOCIAL MEDIA @CITYOF CLS (FACEBOOK, INSTAGRAM, TWITTER, YOUTUBE, CLSCONNECT AND WEBSITE AT [WWW.CLEARLAKESHORES-TX.GOV](http://WWW.CLEARLAKESHORES-TX.GOV))
- CITY COUNCIL AND EDC REGULARLY REPORT AND SHARE ON RELEVANT ACTIVITIES AND ACTIONS TO EACH OTHER
- PREPARE A "DID YOU KNOW" PAGE TO PROVIDE INFORMATION
- TELL, TELL AND TELL OUR STORY
- UTILIZE ALL FORMS OF MEDIA
- TOUCH THE CITIZENS EVERY WAY WE CAN
- TELL THE FACTS OF A SITUATION



# EXPECTATIONS

## CITY COUNCIL AND EDC EXPECT THE FOLLOWING OF EACH OTHER:

- Attend and participate
- Be prepared
- Be open minded
- Be strategic in our thinking and actions
- Stay informed
- Have open discussions
- Understand and coordinate the City Council and EDC goals and strategies
- Use individual and collective professional skills to meet those goals
- EDC clearly communicate to Council on a regular basis
- To be available

## CITY COUNCIL AND EDC EXPECT THE FOLLOWING OF STAFF:

- Engage with all City committees
- Be fiscally responsible
- City Administrator conduct formal evaluations of all employees
- City Administrator provide training to employees in identified areas of need
- Establish and work from a written Code of Conduct and Expectations for all city departments
- Don't be afraid to ask questions.
- Utiliz the strategic plan as a tool.

## ECONOMIC DEVELOPMENT

The City of Clear Lake Shores will promote a strong and diverse economy that strengthens the local tax base while also contributing to a high quality of life.

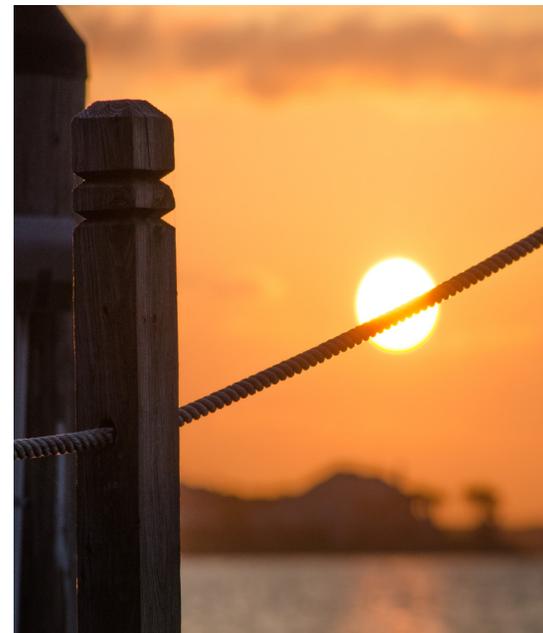


## COMMUNICATIONS

The City of Clear Lake Shores promotes transparency in its communication process.



## STRATEGIC AREAS OF EMPHASIS



## INFRASTRUCTURE

The City of Clear Lake Shores strives to provide the infrastructure needed for its citizens to work, play and live well in the city.



## ORGANIZATIONAL EXCELLENCE

The City of Clear Lake Shores honors the people of the community, its volunteers and staff. City staff should promote and display a work ethic that is consistent with the culture and values of the community. Volunteers should be encouraged in their efforts and recognized for working on behalf of the citizens.

## AREA OF EMPHASIS #1

# ECONOMIC DEVELOPMENT

The City of Clear Lake Shores will promote a strong and diverse economy that strengthens the local tax base while also contributing to a high quality of life.

### 1.1 ANNEX AND DEVELOP THE ETJ AREA

#### GOALS

- 1.1.1 Establish an incentive plan and land use plan to assist in the annexation and development of available property in the Dror Road area and ETJ to the west.
- 1.1.2 Coordinates with neighboring cities to promote proper land use development consistent with the City's goals and objectives.

### 1.2 UPDATE THE CITY'S COMPREHENSIVE PLAN TO PROMOTE QUALITY LAND USES INSIDE AND OUTSIDE CITY LIMITS

### 1.3 ESTABLISH A MARKET DRIVEN BUSINESS DEVELOPMENT PLAN

- 1.3.1 Assist current businesses that wish to expand
- 1.3.2 Utilize consultants for key economic development projects.
- 1.3.3 Review and establish incentives and grants policy to encourage economic development.

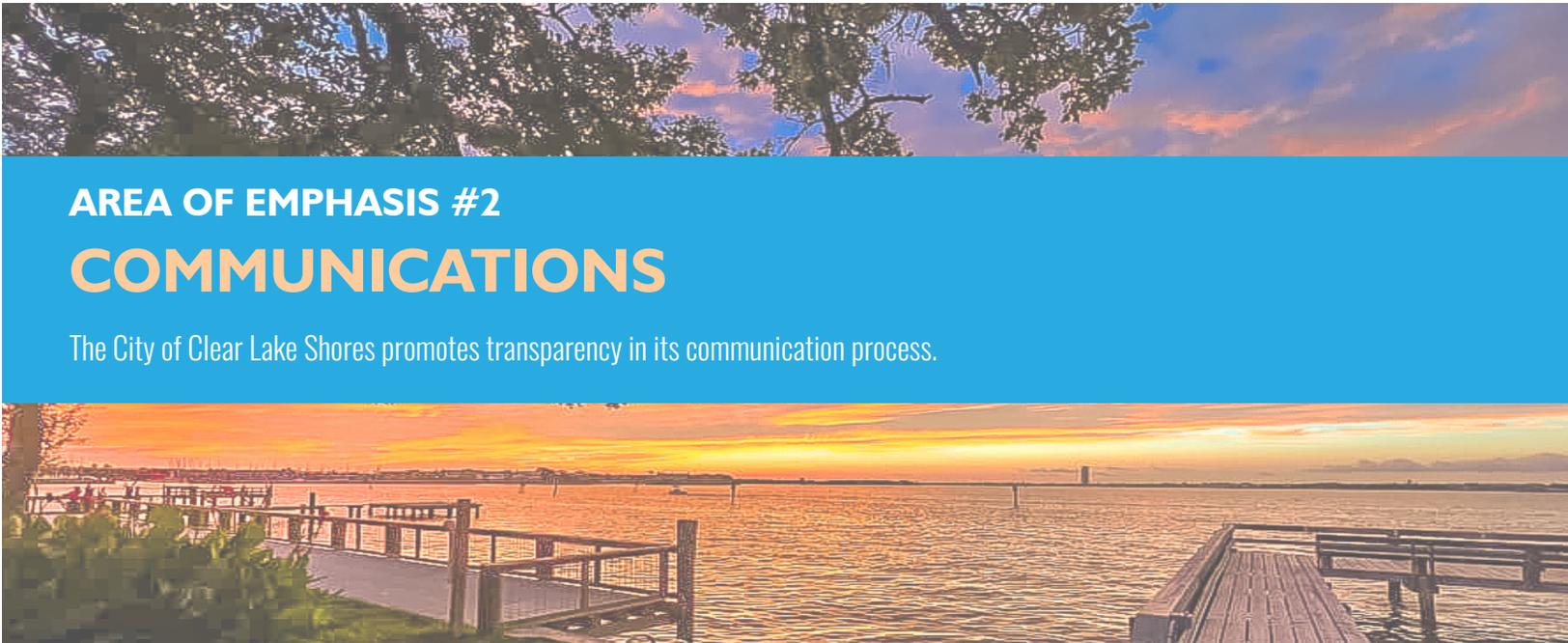
### 1.4 REVIEW AND REVISE TOWN CENTER MASTER PLAN

- 1.4.1 Establish a long-term solution to town center parking.
- 1.4.2 Consider sale of Plaza 10-06 assets.

### 1.5 DEVELOP A STRATEGY FOR ALTERNATIVE REVENUES IN THE EVENT OF CATASTROPHIC LOSS OF SALES TAX REVENUES

- 1.5.1 Establish an education program to inform the citizens of future fiscal needs beyond sales tax revenues.





## AREA OF EMPHASIS #2

# COMMUNICATIONS

The City of Clear Lake Shores promotes transparency in its communication process.

### 2.1 CREATE A PLAN TO ESTABLISH AND MANTAIN COMMUNITY MESSAGING AND ENGAGEMENT. (FY20)

- 2.1.1 Ensure messaging includes residents who live both on and off the island proper.
- 2.1.2 Ensure consistency of messaging from City and EDC.
- 2.1.3 Prepare and distribute “Did You Know” information.
- 2.1.4 Utilize Town Hall Meeting forums.
- 2.1.5 Provide weekly updates to Council, committees, and citizens where appropriate.
- 2.1.6 Establish initiatives for improving city/community relations.
- 2.1.7 Establish an EDC Web and Facebook page presentations and presence.

### 2.2 WORK ACTIVELY THROUGH THE MEMBERSHIP OF THE BAY AREA HOUSTON CONVENTIONS AND VISITORS BUREAU (BAHCVB)

## AREA OF EMPHASIS #3 ORGANIZATIONAL EXCELLENCE

The City of Clear Lake Shores honors the people of the community, its volunteers and staff. City staff should promote and display a work ethic that is consistent with the culture and values of the community. Volunteers should be encouraged in their efforts and recognized for working on behalf of the citizens.

### 3.1 PROPERLY UTILIZING STAFF

- 3.1.1 Identify key special project needs and identify consultants to assist in meeting those needs.
- 3.1.2 Ensure properly trained personnel at all levels.
- 3.1.3 Establish a staffing plan including but not limited to...
  - 3.1.3.1 Establish an intern program to assist in city service delivery.
  - 3.1.3.2 Consider hiring a part-time facilities manager.
  - 3.1.3.3 Consider contracting with a grant writer.
  - 3.1.3.4 Consider remote working opportunities.

### 3.2 UTILIZING COMMITTEES EFFECTIVELY

- 3.2.1 Establish an Annexation Committee to review ways to expand the city limits and/or work cooperatively with neighboring cities in their ETJ.
- 3.2.2 Continue to reward citizens for volunteer efforts.

### 3.3 DEVELOP OPPORTUNITIES FOR LOCAL CULTURAL EVENTS

- 3.3.1 Identify uses of Hotel Occupancy Tax (HOT) to support local cultural events and convention and visitor's bureau.
- 3.3.2 Continue to reward citizens for volunteer efforts
- 3.3.2 Consider consulting or part time person to coordinate volunteer events and activities.

### 3.4 REVIEW AND PLAN FOR EXPANSION AND COLLECTION FEES

### 3.5 REVIEW AND IMPROVE ORDINANCES AND REGULATIONS

- 3.5.1 STR
- 3.5.2 Drainage
- 3.5.3 Parking
- 3.5.4 Permitting



## **AREA OF EMPHASIS #4**

# **INFRASTRUCTURE**

The City of Clear Lake Shores strives to provide the infrastructure needed for its citizens to work, play and live well in the city.



### **4.1 MAINTAIN THE CITY'S VOICE ON FLOOD PLAIN ISSUES. ONGOING PROJECT**

### **4.2 MAINTAIN THE CITY'S VOICE ON THE HIGHWAY 146 PROJECT.**

### **4.3 CONSTRUCT NEW CLEAR LAKE ROAD BRIDGE WITH PEDESTRIAN ACCESS**

- 4.3.1 Seek TxDOT/federal bridge program as replacement funding for the bridge to the island. Work with local leaders to gain higher priority on TxDOT bridge replacement program.

### **4.4 DEVELOP A LONG-TERM PLAN FOR THE REPLACEMENT OF CITY HALL AND ESTABLISHMENT OF ADDITIONAL PARKING FOR MUNICIPAL SERVICES.**

- 4.4.1 Include the use of the lot behind city hall.

### **4.5 DEVELOP A PLAN FOR CONNECTING THE WATERGATE DEVELOPMENT TO THE REMAINDER OF THE CITY FOR PEDESTRIAN /GOLF CARTS AND WALKING ACCESS.**

### **4.6 OPEN ASPEN ROAD TO GOLF CARTS AND WALKING ACCESS**

### **4.7 IMPROVE THE DEEP HOLE PARK AREA**

### **4.8 ESTABLISH A GROVE PARK BENCH AREA**

### **4.9 INSTALL FIBER OPTIC AT CITY HALL**



## COMMUNITY PROFILE

In Clear Lake Shores, Texas, you'll find beautiful shoreline scenery that will set the tone for your lifestyle. Boating, fishing, and other forms of recreation are all available in the area. With its close proximity to Houston, Clear Lake Shores is a great place to find a mix of small-town charm and big-city amenities. It's also a great place to call home for anyone looking for a relaxed lifestyle. There's plenty to do in Clear Lake Shores, from outdoor activities to shopping and dining. With its laid-back atmosphere and rich opportunities, Clear Lake Shores is a great place to live.



This calm, coastal city is framed by Clear Lake. There are a wide range of residential properties along the lake; some have backyards designed for boating, while others are just a hop and a skip from adventures on the bay. Throughout Clear Lake Shores, you will find both traditional homes with wide front porches and open patios and Craftsman-style homes with multilevel lakeview balconies, providing the area with the perfect showcase for what life on the water is like. The city also offers parks, picnic areas and a community pool. Clear Lake Shores is a great place for people to experience the beauty of

nature while also being close to the city.

In Clear Lake Shores, the median home price is \$429,000. As you get closer to the lake, prices can increase, with some lakefront estates reaching upwards of \$1 million. Prices in the area have been steadily increasing in recent years, and the trend is expected to continue. This makes Clear Lake Shores an attractive option for people looking to buy a home in the area.

LaVace Stewart Elementary School serves students up to the fifth grade and Bayside Intermediate School serves students through the eighth grade. For their secondary education, students in Clear Lake Shores may attend Clear Falls High School in League City, known for its award-winning theater department and fine arts program. The quality of education in the Clear Lake Shores area is excellent, and parents can be confident that their children will receive the best educational opportunities. The schools are highly rated and have a proven track record of success. All the schools are well-funded and offer a range of extracurricular activities to further enhance the student experience.



As a city situated on Clear Lake, it provides a serene and peaceful environment for enjoying the outdoors. Clear Lake Shores Little Free Library in Deep Hole Park offers a variety of books to borrow, as well as fishing piers and gazebos for recreation and relaxation. Sundial Park and Lowell Brown Fishing Pier are popular places for



## COMMUNITY PROFILE

residents to watch the sunset in solitude. The city also has plenty of green spaces for picnicking and bird watching. Boating and kayaking are also popular activities around the lake.

Shop at the local Home Depot for tools, construction products, appliances, and services, including fuel and rentals. Additionally, you will be able to find everything you need at Target when you want to purchase groceries, get quick, stylish fashion finds, or find the best home accessories. In the City, you will find a variety of restaurants, including Schafer's Coastal Bar & Grille and Opus



Ocean Grille, both of which serve fresh seafood dishes. There are also plenty of fantastic fried, broiled, blackened, grilled, salads,

gumbo, etouffee and chicken dishes available at Joe Lee's Seafood Kitchen. As well as Skippers Cafe, which has a reputation for serving delicious breakfasts, Greek food, and friendly, family-owned service, it is a beloved local establishment. Small neighborhood bars, Aspens and Okie's Yardhouse, feature an outdoor space and excellent music. Located among Aspens and Okies, Galveston Bay Brewing is an independent craft brewery and tap room with an array of ales and lagers with a modern twist.



The Clear Lake Shores Civic Club hosts a variety of events throughout the year, such as the Community Wide Garage Sale, the Back-to-School Party, and the Christmas Tree Celebration. Jammin on Jarboe, a concert series sponsored by the Clear Lake Shores Economic Development Corporation, features a different band every first Saturday of the month from April through October.

Clearly, Clear Lake Shores is a small city with a tight knit community which enjoys relaxing and having fun together.

In this city, "Every Sunset is Celebrated".

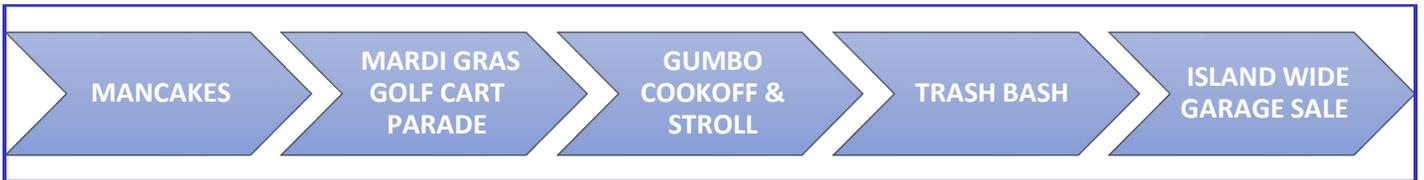




# CLEAR LAKE SHORES CIVIC CLUB

The Clear Lake Shores Civic Club was formed in the early 1960's with its purpose to promote civic pride, develop the general welfare and establish public unity in the community; to suggest needed improvements in the community and to assist in all economic and social enterprises and activities that are in the interest of the community. Civic Club meetings are held on the first Thursday of the month at 6:30 pm at the Clear Lake Shores Clubhouse.

## EVENTS



# City of Clear Lake Shores

FY24

Budget

## Budget Summaries



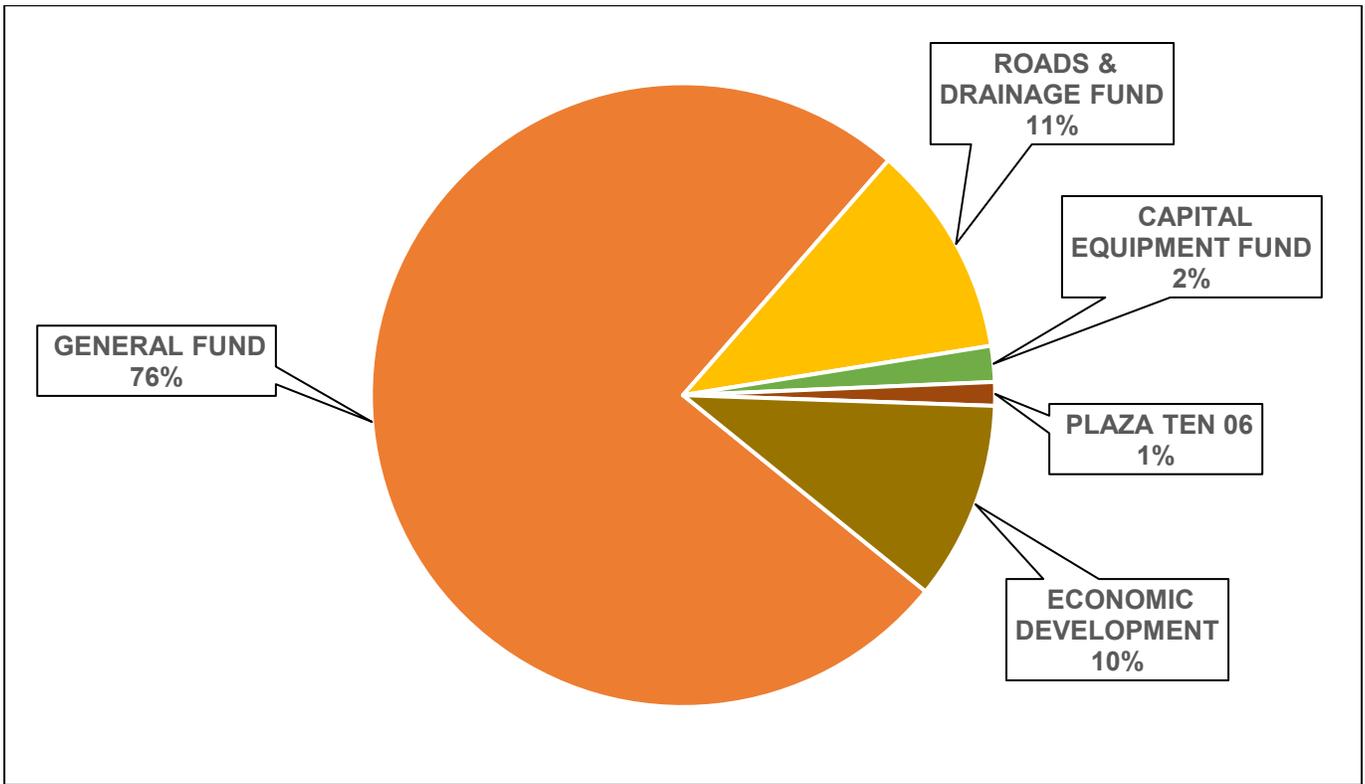


**OVERALL SUMMARY OF REVENUES AND EXPENDITURES FOR ALL FUNDS**

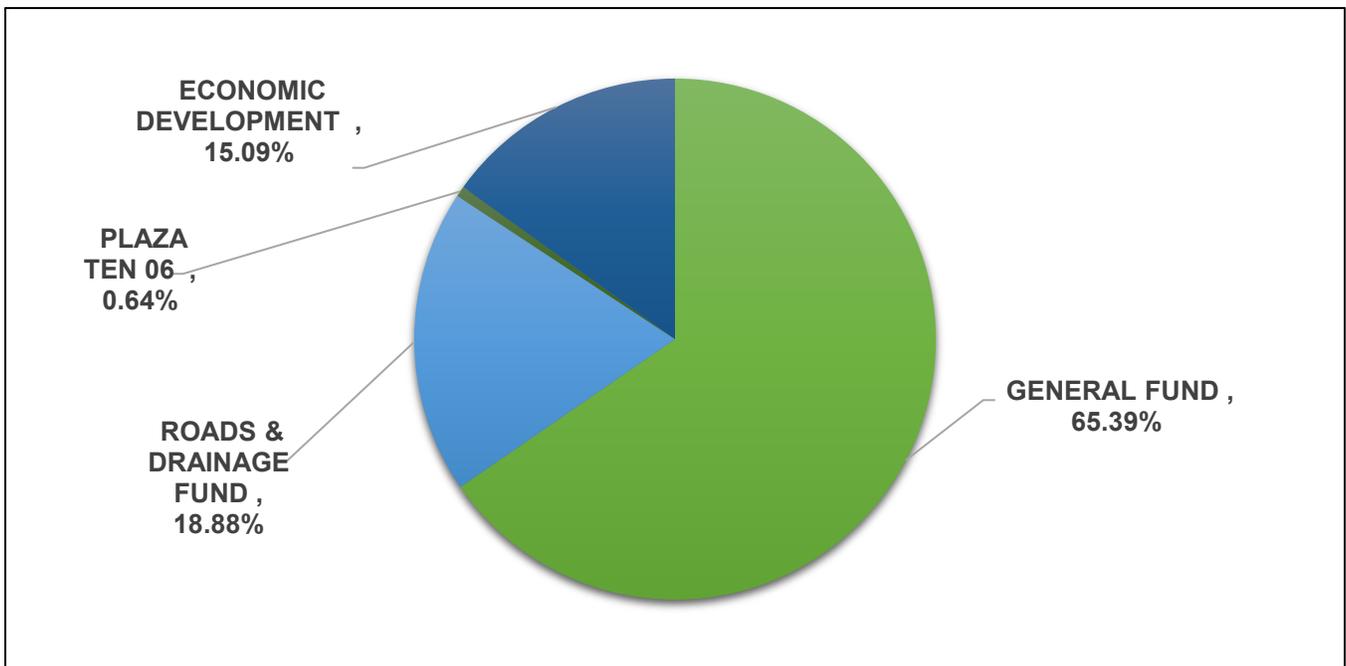
	<b>GENERAL FUND</b>	<b>ROADS &amp; DRAINAGE FUND</b>	<b>CAPITAL EQUIPMENT FUND</b>	<b>PLAZA TEN 06 CORP.</b>	<b>ECONOMIC DEVELOPMENT CORP.</b>	<b>TOTAL REVENUES ALL FUNDS</b>
	<b>FY2024 Adopted Budget</b>	<b>FY2024 Adopted Budget</b>	<b>FY2024 Adopted Budget</b>	<b>FY2024 Adopted Budget</b>	<b>FY2024 Adopted Budget</b>	<b>FY2024 Adopted Budget</b>
<b>REVENUES</b>						
Taxes	\$ 1,905,000	\$ 275,000	\$ -	\$ -	\$ 275,000	\$ 2,455,000
Franchise Taxes	\$ 161,757	\$ -	\$ -	\$ -	\$ -	\$ 161,757
Licenses & Permits	\$ 73,600	\$ -	\$ -	\$ -	\$ -	\$ 73,600
Waterfront Revenue	\$ 47,000	\$ -	\$ -	\$ -	\$ -	\$ 47,000
Fines & Forfeitures	\$ 325,000	\$ -	\$ -	\$ -	\$ -	\$ 325,000
Miscellaneous Revenue	\$ 189,900	\$ 85,000	\$ 2,500	\$ 51,000	\$ 30,000	\$ 358,400
Intergovernmental Revenue	\$ 301,797	\$ -	\$ -	\$ -	\$ 123,750	\$ 425,547
Transfer -In From Other Funds	\$ 147,500	\$ 100,000	\$ 75,000	\$ -	\$ -	\$ 322,500
<b>TOTAL REVENUES</b>	<b>\$ 3,151,554</b>	<b>\$ 460,000</b>	<b>\$ 77,500</b>	<b>\$ 51,000</b>	<b>\$ 428,750</b>	<b>\$ 4,168,804</b>
<b>EXPENDITURES</b>						
Personnel Services	\$ 1,711,377	\$ -	\$ -	\$ -	\$ -	\$ 1,711,377
Supplies	\$ 103,400	\$ -	\$ -	\$ 100	\$ 1,000	\$ 104,500
Repairs & Maintenance	\$ 72,500	\$ -	\$ -	\$ -	\$ -	\$ 72,500
Contractual Services	\$ 600,749	\$ 114,390	\$ -	\$ 19,500	\$ 94,500	\$ 829,139
Other Charges	\$ 45,700	\$ -	\$ -	\$ -	\$ 15,500	\$ 61,200
Debt Service	\$ 163,941	\$ -	\$ -	\$ -	\$ -	\$ 163,941
Capital Outlay	\$ 382,797	\$ 825,439	\$ -	\$ 12,500	\$ 590,000	\$ 1,810,736
Transfers Out	\$ 175,000	\$ -	\$ -	\$ -	\$ 50,000	\$ 225,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,255,464</b>	<b>\$ 939,829</b>	<b>\$ -</b>	<b>\$ 32,100</b>	<b>\$ 751,000</b>	<b>\$ 4,978,393</b>



### REVENUES – ALL FUNDS



### EXPENDITURES – ALL FUNDS





**GENERAL FUND SUMMARY**

<b>BEGINNING FUND BALANCE</b>	<b>\$ 2,074,903</b>	<b>\$ 2,330,179</b>	<b>\$ 2,330,179</b>	<b>\$ 2,676,019</b>
-------------------------------	---------------------	---------------------	---------------------	---------------------

	<b>FY2022 Final Actual</b>	<b>FY2023 Amended Budget</b>	<b>FY2023 Projected Actual</b>	<b>FY2024 Adopted Budget</b>	<b>% Change from FY23 to FY24</b>
<b>REVENUES</b>					
Taxes	\$ 1,950,062	\$ 1,846,500	\$ 2,049,704	\$ 1,905,000	3.17%
Franchise Taxes	\$ 163,685	\$ 165,232	\$ 161,564	\$ 161,757	-2.10%
Licenses & Permits	\$ 122,351	\$ 75,950	\$ 67,869	\$ 73,600	-3.09%
Waterfront Revenue	\$ 35,236	\$ 47,000	\$ 44,508	\$ 47,000	0.00%
Fines & Forfeitures	\$ 414,825	\$ 441,000	\$ 275,198	\$ 325,000	-26.30%
Miscellaneous Revenue	\$ 132,674	\$ 84,800	\$ 201,609	\$ 189,900	123.94%
Intergovernmental Revenue	\$ -	\$ 1,250	\$ 10,757	\$ 301,797	24043.76%
Transfer -In From Other Funds	\$ -	\$ 237,967	\$ 63,818	\$ 147,500	-38.02%
<b>TOTAL REVENUES</b>	<b>\$ 2,818,832</b>	<b>\$ 2,899,699</b>	<b>\$ 2,875,027</b>	<b>\$ 3,151,554</b>	<b>8.69%</b>
<b>EXPENDITURES</b>					
City Council	\$ 42,227	\$ 62,000	\$ 59,583	\$ 47,050	-24.11%
Administration	\$ 185,872	\$ 245,725	\$ 247,984	\$ 317,665	29.28%
City Secretary/Municipal Court	\$ 250,362	\$ 276,749	\$ 256,789	\$ 291,764	5.43%
Police	\$ 925,435	\$ 1,075,940	\$ 797,606	\$ 1,051,625	-2.26%
Code Enforcement/Permits	\$ 169,534	\$ 158,035	\$ 125,156	\$ 107,488	-31.98%
Public Works	\$ 158,820	\$ 177,050	\$ 174,854	\$ 190,835	7.79%
Parks & Pool	\$ 45,047	\$ 40,500	\$ 49,217	\$ 58,010	43.23%
Emergency Management	\$ 46,756	\$ 80,200	\$ 50,698	\$ 58,034	-27.64%
General Government	\$ 542,556	\$ 570,700	\$ 590,342	\$ 586,255	2.73%
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,366,610</b>	<b>\$ 2,686,899</b>	<b>\$ 2,352,229</b>	<b>\$ 2,708,726</b>	<b>0.81%</b>
Capital Outlay	\$ 101,989	\$ 162,667	\$ 82,003	\$ 382,797	135.33%
Debt Service	\$ 94,957	\$ 94,956	\$ 94,956	\$ 163,941	72.65%
<b>REVENUES LESS EXPENDITURES</b>	<b>\$ 255,276</b>	<b>\$ (44,823)</b>	<b>\$ 345,840</b>	<b>\$ (103,910)</b>	

<b>ENDING UNRESERVED FUND BALANCE</b>	<b>\$ 2,330,179</b>	<b>\$ 2,285,356</b>	<b>\$ 2,676,019</b>	<b>\$ 2,572,109</b>
---------------------------------------	---------------------	---------------------	---------------------	---------------------



**CAPITAL EQUIPMENT FUND SUMMARY**

<b>BEGINNING FUND BALANCE</b>	<b>\$ 276,805</b>	<b>\$ 20,641</b>	<b>\$ 20,641</b>	<b>\$ 71,476</b>
-------------------------------	-------------------	------------------	------------------	------------------

	<b>FY2022 Final Actual</b>	<b>FY2023 Amended Budget</b>	<b>FY2023 Projected Actual</b>	<b>FY2024 Adopted Budget</b>	<b>% Change from FY23 to FY24</b>
<b>REVENUES</b>					
Miscellaneous Revenue	\$ 429	\$ 100	\$ 1,005	\$ 2,500	2400.00%
Transfer -In From Other Funds	\$ 25,000	\$ 50,000	\$ 50,000	\$ 75,000	50.00%
<b>TOTAL REVENUES</b>	<b>\$ 25,429</b>	<b>\$ 50,100</b>	<b>\$ 51,005</b>	<b>\$ 77,500</b>	<b>54.69%</b>
<b>EXPENDITURES</b>					
Capital Outlay	\$ 281,592	\$ 55,000	\$ 170	\$ -	-100.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 281,592</b>	<b>\$ 55,000</b>	<b>\$ 170</b>	<b>\$ -</b>	<b>-100.00%</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>\$ (256,163)</b>	<b>\$ (4,900)</b>	<b>\$ 50,835</b>	<b>\$ 77,500</b>	

<b>ENDING UNRESERVED FUND BALANCE</b>	<b>\$ 20,641</b>	<b>\$ 15,741</b>	<b>\$ 71,476</b>	<b>\$ 148,976</b>
---------------------------------------	------------------	------------------	------------------	-------------------



**ROADS & DRAINAGE FUND SUMMARY**

<b>BEGINNING FUND BALANCE</b>	<b>\$ 1,712,532</b>	<b>\$ 1,935,219</b>	<b>\$ 1,935,219</b>	<b>\$ 2,417,438</b>
-------------------------------	---------------------	---------------------	---------------------	---------------------

	<b>FY2022 Final Actual</b>	<b>FY2023 Amended Budget</b>	<b>FY2023 Projected Actual</b>	<b>FY2024 Adopted Budget</b>	<b>% Change from FY23 to FY24</b>
<b>REVENUES</b>					
Taxes	\$ 312,043	\$ 280,000	\$ 327,752	\$ 275,000	-1.79%
Miscellaneous Revenue	\$ 14,404	\$ 6,000	\$ 96,867	\$ 85,000	1316.67%
Transfer -In From Other Funds	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 401,447</b>	<b>\$ 386,000</b>	<b>\$ 524,619</b>	<b>\$ 460,000</b>	<b>19.17%</b>
<b>EXPENDITURES</b>					
Contractual Services	\$ 35,899	\$ 80,000	\$ 7,300	\$ 114,390	42.99%
Capital Outlay	\$ 142,861	\$ 385,000	\$ 16,890	\$ 825,439	114.40%
Transfer -To Other Funds	\$ -	\$ -	\$ 18,211	\$ -	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 178,760</b>	<b>\$ 465,000</b>	<b>\$ 42,401</b>	<b>\$ 939,829</b>	<b>102.11%</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>\$ 222,687</b>	<b>\$ (79,000)</b>	<b>\$ 482,219</b>	<b>\$ (479,829)</b>	

<b>ENDING UNRESERVED FUND BALANCE</b>	<b>\$ 1,935,219</b>	<b>\$ 1,856,219</b>	<b>\$ 2,417,438</b>	<b>\$ 1,937,609</b>
---------------------------------------	---------------------	---------------------	---------------------	---------------------



**PLAZA TEN O6 CORPORATION SUMMARY**

<b>BEGINNING FUND BALANCE</b>	\$ 70,520	\$ 98,547	\$ 98,547	\$ 116,087
-------------------------------	-----------	-----------	-----------	------------

	FY2022 Final Actual	FY2023 Amended Budget	FY2023 Projected Actual	FY2024 Adopted Budget	% Change from FY23 to FY24
<b>REVENUES</b>					
Miscellaneous Revenue	\$ 48,761	\$ 48,100	\$ 52,117	\$ 51,000	6.03%
Transfer -In From Other Funds	\$ -	\$ -	\$ 18,211	\$ -	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 48,761</b>	<b>\$ 48,100</b>	<b>\$ 70,328</b>	<b>\$ 51,000</b>	<b>6.03%</b>
<b>EXPENDITURES</b>					
Contractual Services	\$ 20,038	\$ 55,500	\$ 52,788	\$ 19,500	-64.86%
Other Misc. Supplies	\$ 695	\$ -	\$ -	\$ 100	0.00%
Capital Outlay	\$ -	\$ -	\$ -	\$ 12,500	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 20,734</b>	<b>\$ 55,500</b>	<b>\$ 52,788</b>	<b>\$ 32,100</b>	<b>-42.16%</b>

<b>REVENUES LESS EXPENDITURES</b>	\$ 28,027	\$ (7,400)	\$ 17,540	\$ 18,900
-----------------------------------	-----------	------------	-----------	-----------

<b>ENDING UNRESERVED FUND BALANCE</b>	\$ 98,547	\$ 91,147	\$ 116,087	\$ 134,987
---------------------------------------	-----------	-----------	------------	------------



**ECONOMIC DEVELOPMENT CORPORATION SUMMARY**

<b>BEGINNING FUND BALANCE</b>	<b>\$ 492,722</b>	<b>\$ 751,839</b>	<b>\$ 751,839</b>	<b>\$ 793,267</b>
-------------------------------	-------------------	-------------------	-------------------	-------------------

	<b>FY2022 Final Actual</b>	<b>FY2023 Amended Budget</b>	<b>FY2023 Projected Actual</b>	<b>FY2024 Adopted Budget</b>	<b>% Change from FY23 to FY24</b>
<b>REVENUES</b>					
Taxes	\$ 312,043	\$ 280,000	\$ 327,752	\$ 275,000	-1.79%
Miscellaneous Revenue	\$ 4,644	\$ 800	\$ 34,284	\$ 30,000	3650.00%
Intergovernmental Revenue	\$ -	\$ -	\$ 4,216	\$ 123,750	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 316,688</b>	<b>\$ 280,800</b>	<b>\$ 366,252</b>	<b>\$ 428,750</b>	<b>52.69%</b>
<b>EXPENDITURES</b>					
Contractual Services	\$ 46,770	\$ 88,500	\$ 37,354	\$ 109,000	23.16%
Capital Outlay	\$ 10,800	\$ 268,500	\$ 235,303	\$ 592,000	120.48%
Transfer -To Other Funds	\$ -	\$ 202,167	\$ 52,167	\$ 50,000	-75.27%
<b>TOTAL EXPENDITURES</b>	<b>\$ 57,570</b>	<b>\$ 559,167</b>	<b>\$ 324,824</b>	<b>\$ 751,000</b>	<b>34.31%</b>
<b>REVENUES LESS EXPENDITURES</b>	<b>\$ 259,117</b>	<b>\$ (278,367)</b>	<b>\$ 41,428</b>	<b>\$ (322,250)</b>	

<b>ENDING UNRESERVED FUND BALANCE</b>	<b>\$ 751,839</b>	<b>\$ 473,472</b>	<b>\$ 793,267</b>	<b>\$ 471,017</b>
---------------------------------------	-------------------	-------------------	-------------------	-------------------

# City of Clear Lake Shores

FY24

Budget

# Governmental Funds



Clear Lake Shores Historic Club House



**GENERAL FUND PERSONNEL SUMMARY**

DEPARTMENT	FY 2022	FY 2023	FY 2024	Variance
<b>ADMINISTRATION</b>				
City Administrator	1	1	1	0
Finance Director	0	0	1	1
Communication Specialist -PT	0.5	0.5	0.5	0
<b>TOTAL ADMINISTRATION</b>	<b>1.5</b>	<b>1.5</b>	<b>2.5</b>	<b>1</b>
<b>CITY SECRETARY/MUNICIPAL COURT</b>				
City Secretary/Municipal Court Administrator	1	1	1	0
Assistant Municipal Court Administrator	1	1	1	0
Municipal Court Clerk	1	1	1	0
Municipal Court Judge -PT	0.5	0.5	0.5	0
<b>TOTAL CITY SECRETARY/MUNI. COURT</b>	<b>3.5</b>	<b>3.5</b>	<b>3.5</b>	<b>0</b>
<b>POLICE</b>				
Chief	1	1	1	0
Assistant Chief	1	1	0	-1
Captain	1	1	0	-1
Lieutenant	0	0	0	0
Sergeant	1	2	2	0
Corporal	1	0	0	0
Patrol Officer	6	6	6	0
PD Administrative Assistant	0	0	1	1
Warrant Officer -PT	0.5	0.5	0	-0.5
<b>TOTAL POLICE</b>	<b>11.5</b>	<b>11.5</b>	<b>10</b>	<b>-1.5</b>
<b>CODE ENFORCEMENT/PERMITS</b>				
Building Official	1	1	0	-1
Assistant City Secretary/Permit Technician	1	1	1	0
<b>TOTAL CODE ENFORCEMENT/PERMITS</b>	<b>2</b>	<b>2</b>	<b>1</b>	<b>-1</b>
<b>PUBLIC WORKS</b>				
Maintenance 1	1	1	1	0
Maintenance 2	1	1	1	0
<b>TOTAL PUBLIC WORKS</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>
<b>TOTAL PERSONNEL SUMMARY</b>	<b>20.5</b>	<b>20.5</b>	<b>19</b>	<b>-1.5</b>



**GENERAL FUND REVENUES**

Account #	Account	FY2022 Final Actual	FY2023 Amended Budget	FY2023 Projected Actual	FY2024 Adopted Budget	% Change from FY23 to FY24
<b>TAXES</b>						
100406	Sales Tax	\$ 1,872,260	\$ 1,800,000	\$ 1,966,512	\$ 1,825,000	1.39%
100407	Sales Tax -Mixed Beverage	\$ 34,510	\$ 22,000	\$ 38,152	\$ 35,000	59.09%
100408	Mixed Beverage Tax	\$ 27,959	\$ 16,500	\$ 30,940	\$ 30,000	81.82%
100410	Hotel Occupancy Tax	\$ 15,332	\$ 8,000	\$ 14,100	\$ 15,000	87.50%
<b>TOTAL TAXES</b>		<b>\$ 1,950,062</b>	<b>\$ 1,846,500</b>	<b>\$ 2,049,704</b>	<b>\$ 1,905,000</b>	<b>3.17%</b>
<b>FRANCHISE TAXES</b>						
100414	Ameriwest Solid Waste	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
100415	Centerpoint -Electric	\$ 120,402	\$ 121,332	\$ 120,287	\$ 120,207	-0.93%
100416	Centerpoint -Gas	\$ 6,175	\$ 5,000	\$ 6,585	\$ 6,000	20.00%
100417	Comcast TV	\$ 26,151	\$ 27,000	\$ 24,291	\$ 25,000	-7.41%
100419	Comcast PEG	\$ 5,230	\$ 5,400	\$ 4,872	\$ 5,000	-7.41%
100418	Telecomm Fees	\$ 726	\$ 1,500	\$ 529	\$ 550	-63.33%
<b>TOTAL FRANCHISE TAXES</b>		<b>\$ 163,685</b>	<b>\$ 165,232</b>	<b>\$ 161,564</b>	<b>\$ 161,757</b>	<b>-2.10%</b>
<b>LICENSES &amp; PERMITS</b>						
100425	Business Licenses	\$ 1,285	\$ 500	\$ 3,250	\$ 3,000	500.00%
100426	Alcohol Beverage Permits	\$ 2,510	\$ 1,200	\$ 2,475	\$ 2,500	108.33%
100427	Building Permits	\$ 64,523	\$ 35,000	\$ 27,028	\$ 30,000	-14.29%
100428	Remodeling Permits	\$ 15,378	\$ 7,000	\$ 6,622	\$ 7,000	0.00%
100429	Electrical Permits	\$ 8,475	\$ 7,000	\$ 4,033	\$ 5,000	-28.57%
100430	Plumbing/ Gas Permits	\$ 7,198	\$ 8,000	\$ 4,701	\$ 5,000	-37.50%
100431	Mechanical Permits	\$ 5,300	\$ 3,500	\$ 4,587	\$ 4,500	28.57%
100432	Culvert & Fill Permits	\$ 808	\$ 500	\$ 520	\$ 500	0.00%
100433	Bulkhead & Pier Permits	\$ 150	\$ 500	\$ 750	\$ 500	0.00%
100434	Fence Permits	\$ 2,949	\$ 1,500	\$ 2,328	\$ 2,000	33.33%
100435	Roof Permits	\$ 5,072	\$ 4,000	\$ 3,143	\$ 3,500	-12.50%
100436	Sign Permits	\$ 1,016	\$ 750	\$ 387	\$ 500	-33.33%
100437	Demolition Permits	\$ 1,050	\$ 2,000	\$ 2,070	\$ 2,000	0.00%
100439	Plat/Replat Application Fees	\$ 600	\$ 1,500	\$ 600	\$ 600	-60.00%
100440	Other Licenses & Permits	\$ 5,513	\$ 3,000	\$ 875	\$ 1,000	-66.67%
100440a	STR Permits (Application Fees)	\$ 525	\$ -	\$ 4,500	\$ 6,000	0.00%
<b>TOTAL LICENSES PERMITS</b>		<b>\$ 122,351</b>	<b>\$ 75,950</b>	<b>\$ 67,869</b>	<b>\$ 73,600</b>	<b>-3.09%</b>



**GENERAL FUND REVENUES -continued**

Account #	Account	FY2022 Final Actual	FY2023 Amended Budget	FY2023 Projected Actual	FY2024 Adopted Budget	% Change from FY23 to FY24
<b>WATERFRONT REVENUE</b>						
100450	Yearly Lease Payments	\$ 32,236	\$ 41,000	\$ 40,908	\$ 41,000	0.00%
100452	Waterfront Transfer Fees	\$ 3,000	\$ 3,000	\$ 3,600	\$ 3,000	0.00%
100453	Waterfront Rights Proceeds	\$ -	\$ 3,000	\$ -	\$ 3,000	0.00%
<b>TOTAL WATERFRONT REVENUE</b>		<b>\$ 35,236</b>	<b>\$ 47,000</b>	<b>\$ 44,508</b>	<b>\$ 47,000</b>	<b>0.00%</b>
<b>FINES &amp; FORFEITURES</b>						
100466	Court Fines	\$ 335,238	\$ 400,000	\$ 223,553	\$ 275,000	-31.25%
100467	Warrant Fees/Disposition Fees	\$ 33,807	\$ 12,000	\$ 24,853	\$ 25,000	108.33%
100468	Time Payment Fees	\$ 7,512	\$ 4,000	\$ 4,910	\$ 4,000	0.00%
100483	City Portion-State Court Cost Fees	\$ 11,694	\$ 12,000	\$ 7,097	\$ 8,000	-33.33%
100484	Court Security Fund -Restricted	\$ 7,823	\$ 5,000	\$ 4,730	\$ 5,000	0.00%
100485	Truancy Prevention Fund-Restricted	\$ 6,894	\$ 1,500	\$ 4,027	\$ 1,500	0.00%
100486	Child Safety Fund -Restricted	\$ 4,918	\$ 3,000	\$ 1,758	\$ 2,500	-16.67%
100487	Court Technology Fund -Restricted	\$ 6,939	\$ 3,500	\$ 4,270	\$ 4,000	14.29%
<b>TOTAL FINES &amp; FORFEITURES</b>		<b>\$ 414,825</b>	<b>\$ 441,000</b>	<b>\$ 275,198</b>	<b>\$ 325,000</b>	<b>-26.30%</b>
<b>MISCELLANEOUS REVENUE</b>						
100460	Pool Memberships	\$ 26,555	\$ 22,000	\$ 25,317	\$ 26,000	18.18%
100461	Pool Guest Passes	\$ 135	\$ 150	\$ 234	\$ 150	0.00%
100462	Proceeds -Sale of Surplus Equipment	\$ 35,906	\$ -	\$ -	\$ 5,000	0.00%
100463	Clubhouse/Pavilion Rentals	\$ 5,800	\$ 4,000	\$ 6,575	\$ 6,000	50.00%
100473	PD Seizure -Restricted	\$ 5,865	\$ -	\$ -	\$ -	0.00%
100474	PD Donations -Restricted	\$ 5,155	\$ 2,500	\$ 5,864	\$ 5,000	100.00%
100475	Copies/Notary	\$ 1,058	\$ 400	\$ 482	\$ 500	25.00%
100476	Miscellaneous Revenue	\$ 2,272	\$ 750	\$ 21,089	\$ 750	0.00%
100476	Proceeds -Insurance Claims	\$ -	\$ 4,500	\$ 4,500	\$ -	-100.00%
100480	Interest Income	\$ 32,470	\$ 36,000	\$ 111,302	\$ 95,000	163.89%
100481	Interest Income -Restricted Funds	\$ 2,137	\$ 2,000	\$ 13,596	\$ 15,000	650.00%
100482	Intermodal Permit Fees	\$ 3,963	\$ 4,500	\$ 4,374	\$ 4,500	0.00%
100483	Administrative Support Fees -EDC	\$ -	\$ -	\$ -	\$ 18,000	0.00%
100483a	Administrative Support Fees -PZ10	\$ -	\$ -	\$ -	\$ 6,000	0.00%
100488	Contributions -Employee FSA	\$ 11,358	\$ 8,000	\$ 8,276	\$ 8,000	0.00%
<b>TOTAL MISCELLANEOUS REVENUE</b>		<b>\$ 132,674</b>	<b>\$ 84,800</b>	<b>\$ 201,609</b>	<b>\$ 189,900</b>	<b>123.94%</b>



**GENERAL FUND REVENUES -continued**

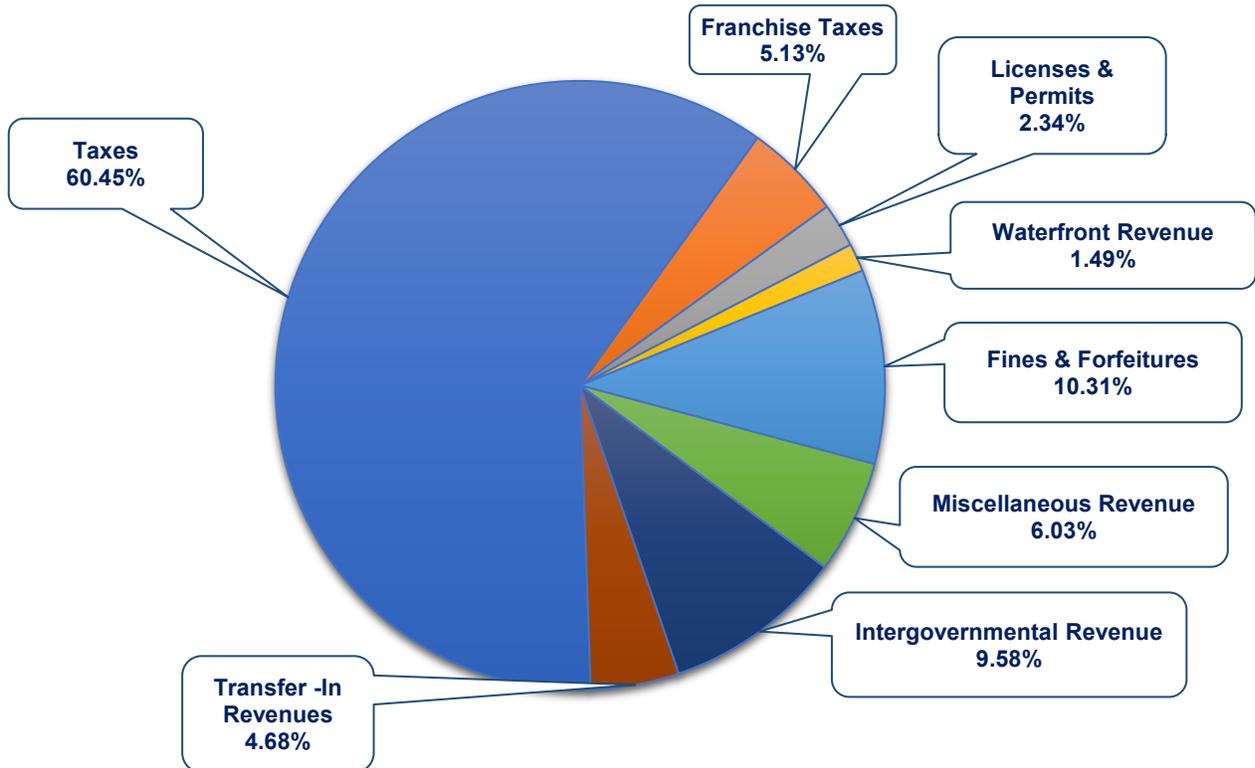
Account #	Account	FY2022 Final Actual	FY2023 Amended Budget	FY2023 Projected Actual	FY2024 Adopted Budget	% Change from FY23 to FY24
<b>INTERGOVERNMENTAL REVENUE</b>						
100478a	FEMA Disaster Relief	\$ -	\$ -	\$ 10,757	\$ -	0.00%
100478b	LEOSE Grant	\$ -	\$ 1,250	\$ -	\$ -	-100.00%
100478c	CLFRF Grant -ARPA	\$ -	\$ -	\$ -	\$ 301,797	0.00%
<b>TOTAL INTERGOVERNMENTAL REVENUE</b>		<b>\$ -</b>	<b>\$ 1,250</b>	<b>\$ 10,757</b>	<b>\$ 301,797</b>	<b>24043.76%</b>
<b>TRANSFER -IN REVENUES</b>						
100609	Transfer -In -EDC	\$ -	\$ 202,167	\$ 53,167	\$ 50,000	-75.27%
100610a	Transfer -In -Child Safety Funds	\$ -	\$ -	\$ -	\$ 60,000	0.00%
100610b	Transfer -In -Court Technology Funds	\$ -	\$ 11,500	\$ 5,688	\$ 20,000	73.91%
100610c	Transfer -In -Court Security Funds	\$ -	\$ -	\$ -	\$ 5,000	0.00%
100610d	Transfer -In -PEG Funds	\$ -	\$ -	\$ -	\$ 2,500	0.00%
100610e	Transfer -In -Police Donations Funds	\$ -	\$ 24,300	\$ -	\$ 5,000	-79.42%
100610f	Transfer -In -Police Seizure	\$ -	\$ -	\$ 4,963	\$ 5,000	0.00%
100610g	Transfer -In -General Fund Reserves	\$ -	\$ -	\$ -	\$ -	0.00%
<b>TOTAL TRANSFER -IN REVENUES</b>		<b>\$ -</b>	<b>\$ 237,967</b>	<b>\$ 63,818</b>	<b>\$ 147,500</b>	<b>-38.02%</b>
<b>TOTAL REVENUES</b>		<b>\$ 2,818,832</b>	<b>\$ 2,899,699</b>	<b>\$ 2,875,027</b>	<b>\$ 3,151,554</b>	<b>8.69%</b>



**GENERAL FUND REVENUES**

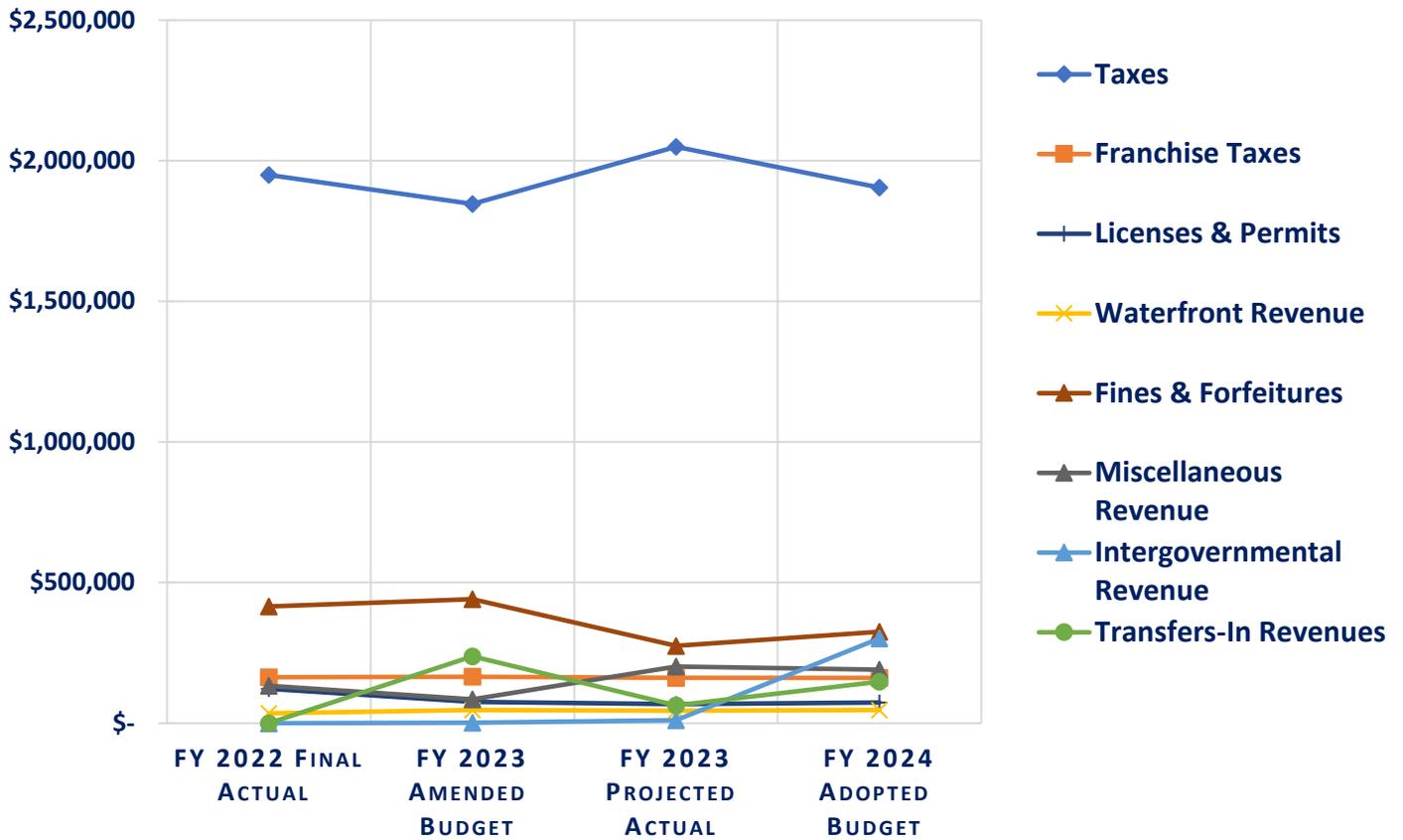
**BY CATEGORY**

Category	FY 2022 Final Actual	FY 2023 Amended Budget	FY 2023 Projected Actual	FY 2024 Adopted Budget
Taxes	\$1,950,062	\$1,846,500	\$2,049,704	\$1,905,000
Franchise Taxes	\$ 163,685	\$ 165,232	\$ 161,564	\$ 161,757
Licenses & Permits	\$ 122,351	\$ 75,950	\$ 67,869	\$ 73,600
Waterfront Revenue	\$ 35,236	\$ 47,000	\$ 44,508	\$ 47,000
Fines & Forfeitures	\$ 414,825	\$ 441,000	\$ 275,198	\$ 325,000
Miscellaneous Revenue	\$ 132,674	\$ 84,800	\$ 201,609	\$ 189,900
Intergovernmental Revenue	\$ -	\$ 1,250	\$ 10,757	\$ 301,797
Transfers-In Revenues	\$ -	\$ 237,967	\$ 63,818	\$ 147,500
<b>TOTAL</b>	<b>\$2,818,832</b>	<b>\$2,899,699</b>	<b>\$2,875,027</b>	<b>\$3,151,554</b>





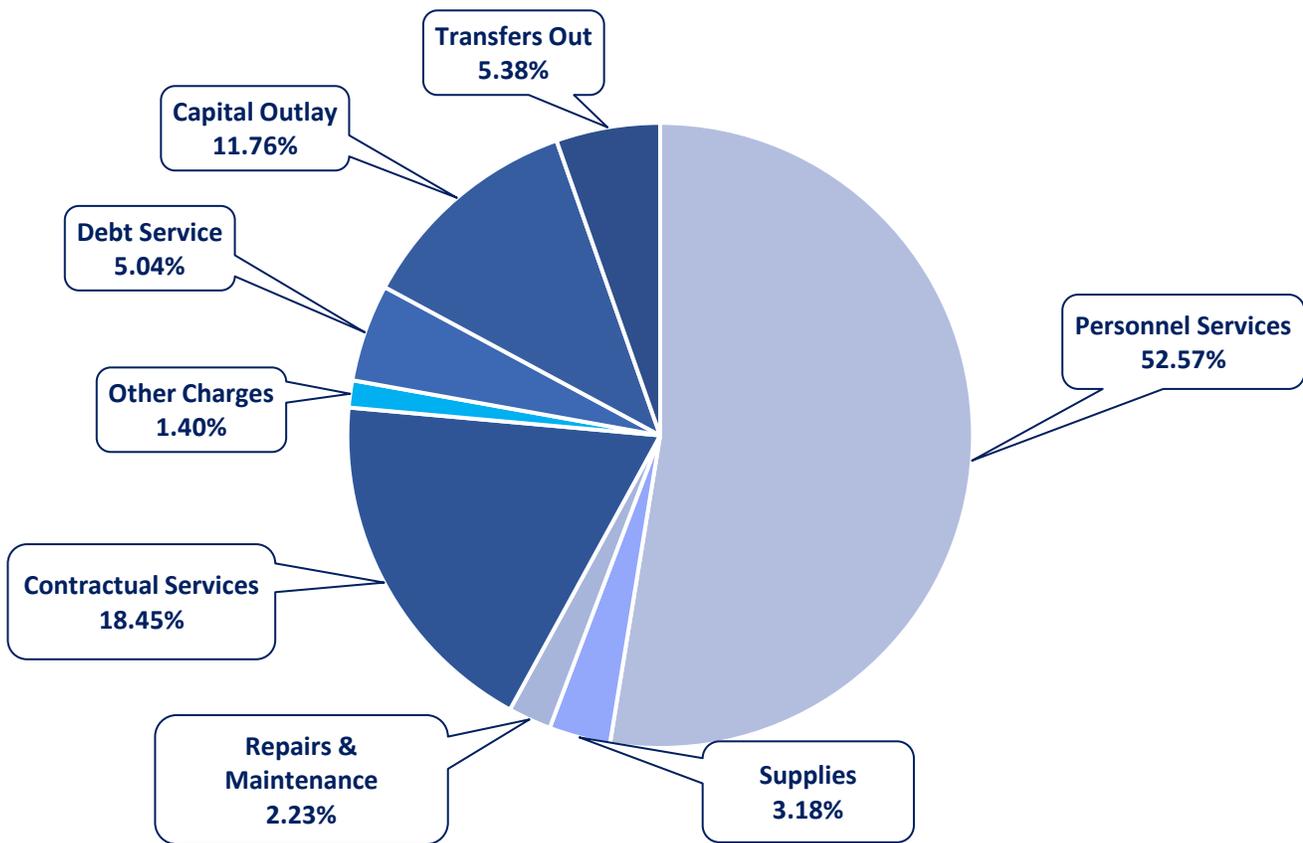
### GENERAL FUND REVENUES BY CATEGORY – HISTORICAL





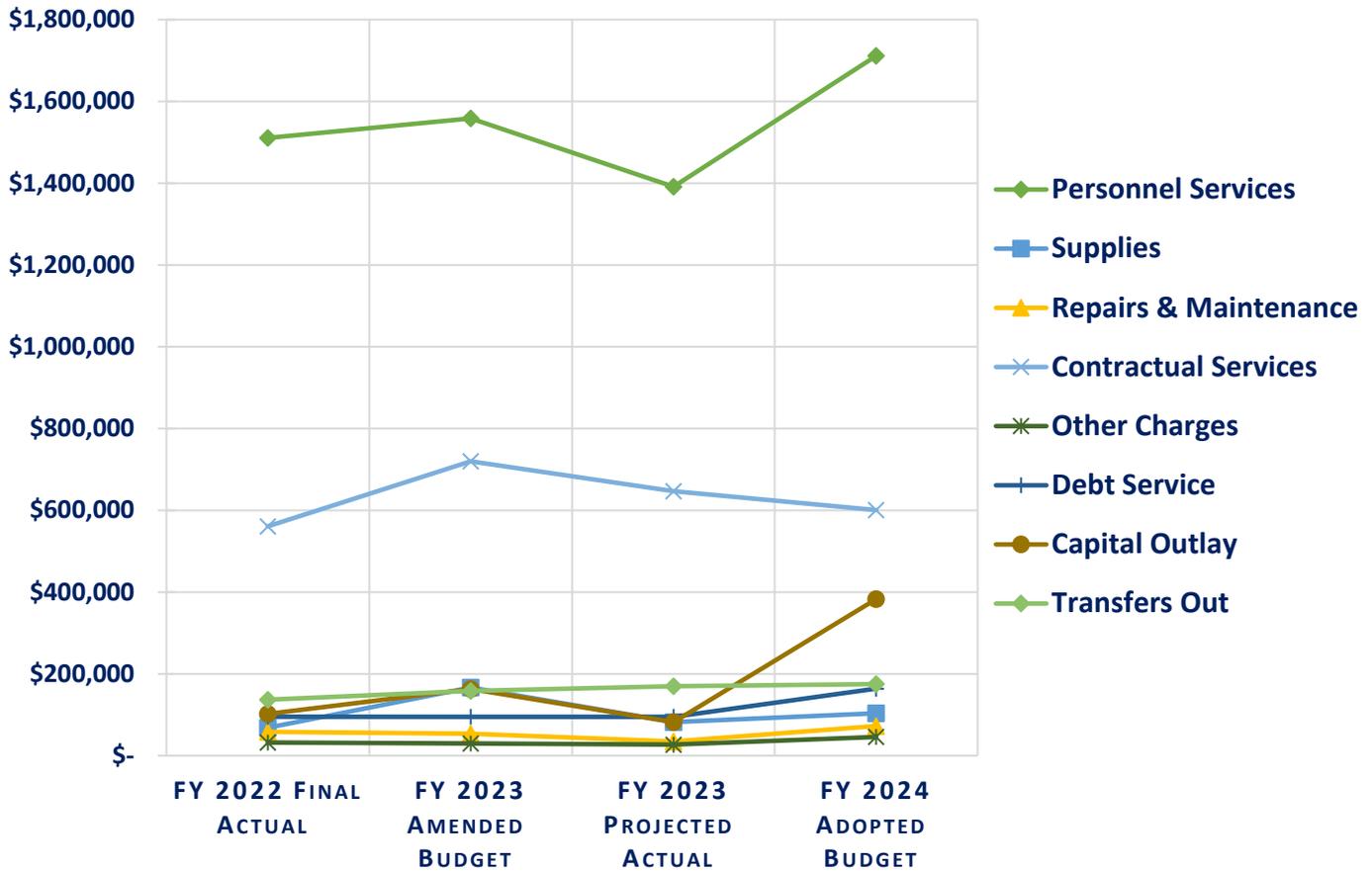
## GENERAL FUND EXPENDITURES BY CATEGORY

Category	FY 2022 Final Actual	FY 2023 Amended Budget	FY 2023 Projected Actual	FY 2024 Adopted Budget
Personnel Services	\$ 1,510,635	\$ 1,558,149	\$ 1,391,537	\$ 1,711,377
Supplies	\$ 68,306	\$ 166,600	\$ 82,268	\$ 103,400
Repairs & Maintenance	\$ 57,920	\$ 54,000	\$ 34,719	\$ 72,500
Contractual Services	\$ 560,921	\$ 719,800	\$ 647,110	\$ 600,749
Other Charges	\$ 31,946	\$ 29,950	\$ 27,094	\$ 45,700
Debt Service	\$ 94,957	\$ 94,956	\$ 94,956	\$ 163,941
Capital Outlay	\$ 101,989	\$ 162,667	\$ 82,003	\$ 382,797
Transfers Out	\$ 136,882	\$ 158,400	\$ 169,501	\$ 175,000
<b>TOTAL</b>	<b>\$ 2,563,556</b>	<b>\$ 2,944,522</b>	<b>\$ 2,529,188</b>	<b>\$ 3,255,464</b>





## GENERAL FUND EXPENDITURES BY CATEGORY – HISTORICAL





## 10-CITY COUNCIL

### DESCRIPTION

The City Council Department is responsible for providing support services to City Council and maintaining public and employee relations. In addition, it assists the City Council in encouraging public participation and engagement within the governance process of the city.

No personnel.

### BUDGET HIGHLIGHTS

 **110525 -Public Relations:** All Chamber of Commerce related expenditures moved to 110525a -Chamber Relations & Events.

 **110525a -Chamber Relations & Events:**

 Yachty Gras Boat Parade -\$2,500

 Clear Lake Area Chamber of Commerce Christmas Boat Parade Sponsor -\$2,000

 Clear Lake Area Chamber of Commerce Annual Dues -\$2,500

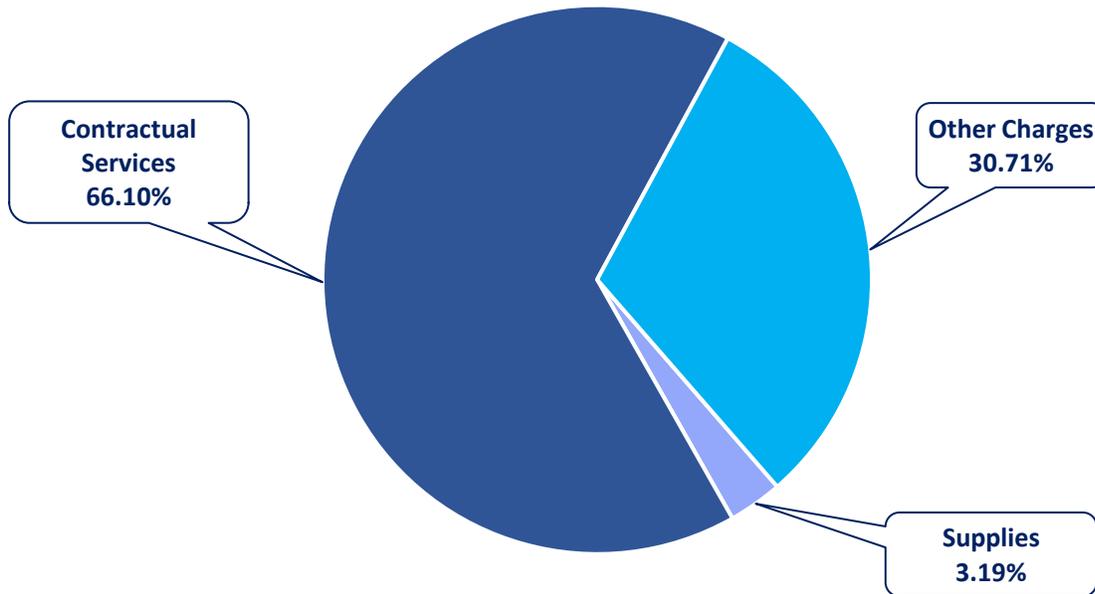


**10-CITY COUNCIL**

**DEPARTMENTAL EXPENDITURES**

Category	FY 2022 Final Actual	FY 2023 Amended Budget	FY 2023 Projected Actual	FY 2024 Adopted Budget
Supplies	\$ 824	\$ 1,500	\$ 1,910	\$ 1,500
Contractual Services	\$ 23,432	\$ 47,000	\$ 47,273	\$ 31,100
Other Charges	\$ 17,971	\$ 13,500	\$ 10,400	\$ 14,450
<b>TOTAL</b>	<b>\$ 42,227</b>	<b>\$ 62,000</b>	<b>\$ 59,583</b>	<b>\$ 47,050</b>

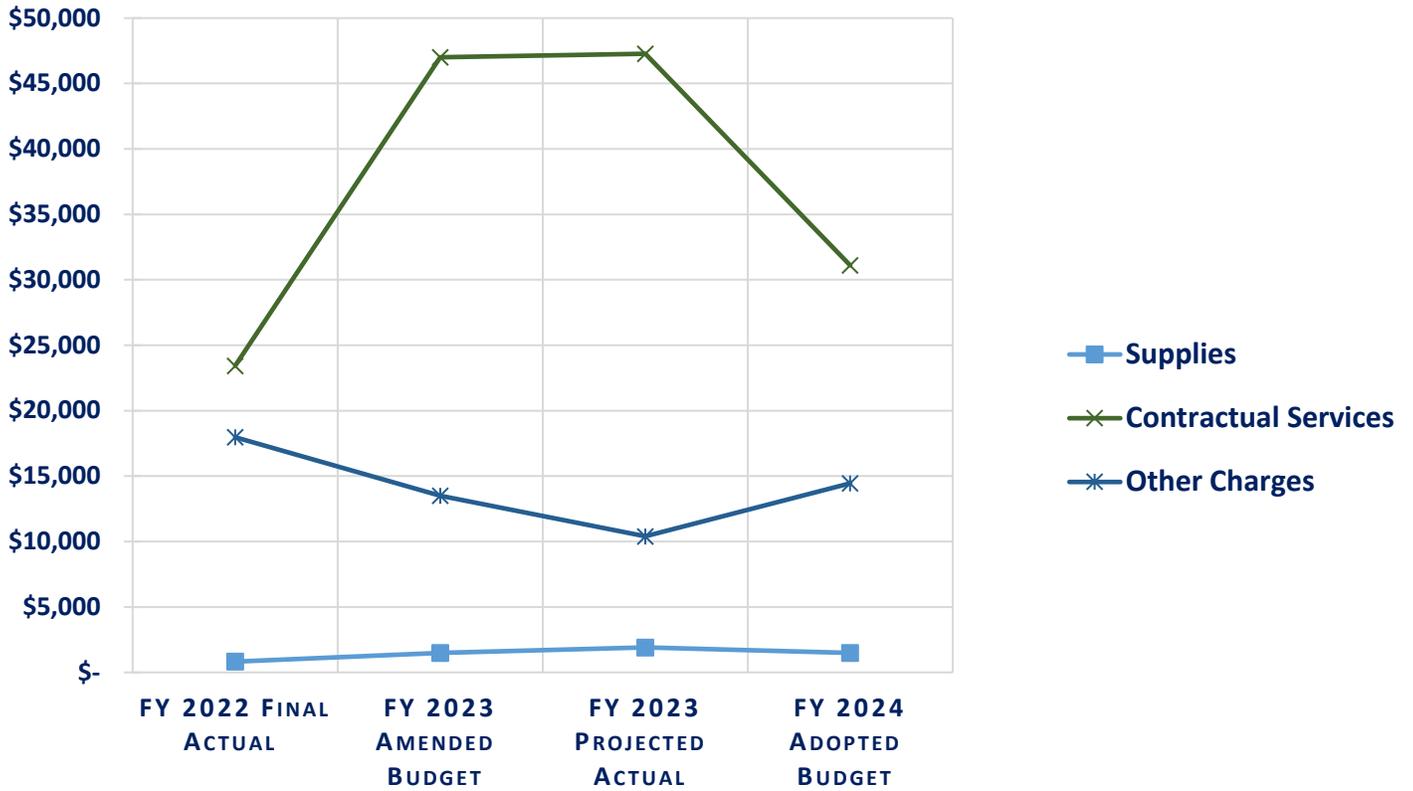
**ADOPTED BUDGET EXPENDITURE ALLOCATION**





10-CITY COUNCIL

HISTORICAL EXPENDITURE BY CATEGORY





**10-CITY COUNCIL**

Account #	Account	FY2022 Final Actual	FY2023 Amended Budget	FY2023 Projected Actual	FY2024 Adopted Budget	% Change from FY23 to FY24
110555	Other Miscellaneous Supplies	\$ 824	\$ 1,500	\$ 1,910	\$ 1,500	0.00%
<b>SUPPLIES</b>		<b>\$ 824</b>	<b>\$ 1,500</b>	<b>\$ 1,910</b>	<b>\$ 1,500</b>	<b>0.00%</b>
110522	Dues, Memberships & Subscript.	\$ 100	\$ 3,500	\$ 2,600	\$ 100	-97.14%
110527	Election Expense	\$ -	\$ 16,000	\$ 7,473	\$ 8,000	-50.00%
110530	Legal Expense	\$ 19,299	\$ 25,000	\$ 37,200	\$ 22,500	-10.00%
110546	Other Contractual Services	\$ 4,034	\$ 2,500	\$ -	\$ 500	-80.00%
<b>CONTRACTUAL SERVICES</b>		<b>\$ 23,432</b>	<b>\$ 47,000</b>	<b>\$ 47,273</b>	<b>\$ 31,100</b>	<b>-33.83%</b>
110525	Public Relations	\$ 15,243	\$ 8,000	\$ 7,134	\$ 1,500	-81.25%
110525a	Chamber Relations & Events	\$ -	\$ -	\$ -	\$ 7,450	0.00%
110526	Employee Relations	\$ 1,729	\$ 2,500	\$ 1,877	\$ 2,500	0.00%
110532	Travel & Training	\$ 999	\$ 3,000	\$ 1,390	\$ 3,000	0.00%
<b>OTHER CHARGES</b>		<b>\$ 17,971</b>	<b>\$ 13,500</b>	<b>\$ 10,400</b>	<b>\$ 14,450</b>	<b>7.04%</b>
<b>TOTAL 10-CITY COUNCIL</b>		<b>\$ 42,227</b>	<b>\$ 62,000</b>	<b>\$ 59,583</b>	<b>\$ 47,050</b>	<b>-24.11%</b>



## 11-ADMINISTRATION

### DESCRIPTION

Administration includes the city administrator, finance director and a part-time communication specialist. The city administrator is the highest-ranking administrative officer of the city and is responsible for the day-to-day operations of city activities as well as the implementation of policies set by council. The finance director has the responsibility of monitoring and improving the financial functions of the City through sound fiscal planning, reporting and management. The part-time communication specialist is responsible for handling public relations, information requests from the media, and distributing information to the public.

### BUDGETED PERSONNEL

PERSONNEL	FY 2022	FY 2023	FY 2024
City Administrator	1	1	1
Finance Director	0	0	1
Communication Specialist -PT	0.5	0.5	0.5
<b>TOTAL ADMINISTRATION</b>	<b>1.5</b>	<b>1.5</b>	<b>2.5</b>

### BUDGET HIGHLIGHTS

- ☞ 2% -Wages & Salaries -Cost of Living Adjustment (COLA) -\$4,712
- ☞ 3% -Wages & Salaries -Market Adjustment -\$7068
- ☞ 10% Increase -Health Insurance -\$1,096

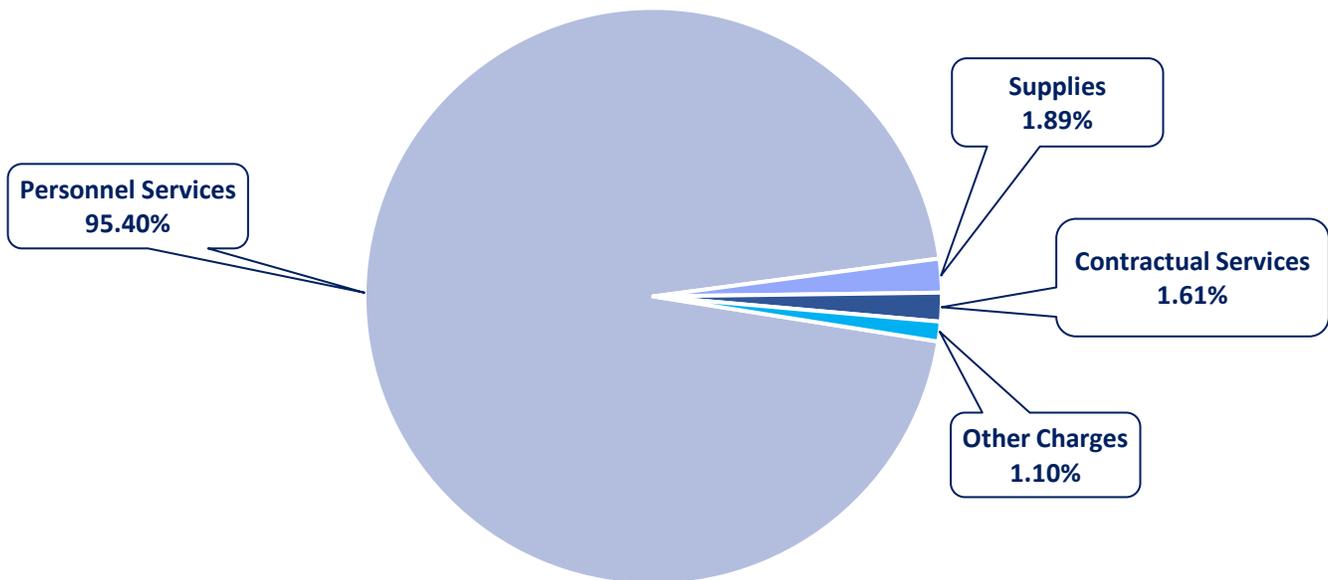


## 11-ADMINISTRATION

### DEPARTMENTAL EXPENDITURES

Category	FY 2022 Final Actual	FY 2023 Amended Budget	FY 2023 Projected Actual	FY 2024 Adopted Budget
Personnel Services	\$ 149,727	\$ 214,975	\$ 220,132	\$ 303,065
Supplies	\$ 1,162	\$ 5,000	\$ 4,154	\$ 6,000
Contractual Services	\$ 34,173	\$ 23,750	\$ 19,320	\$ 5,100
Other Charges	\$ 810	\$ 2,000	\$ 4,378	\$ 3,500
<b>TOTAL</b>	<b>\$ 185,872</b>	<b>\$ 245,725</b>	<b>\$ 247,984</b>	<b>\$ 317,665</b>

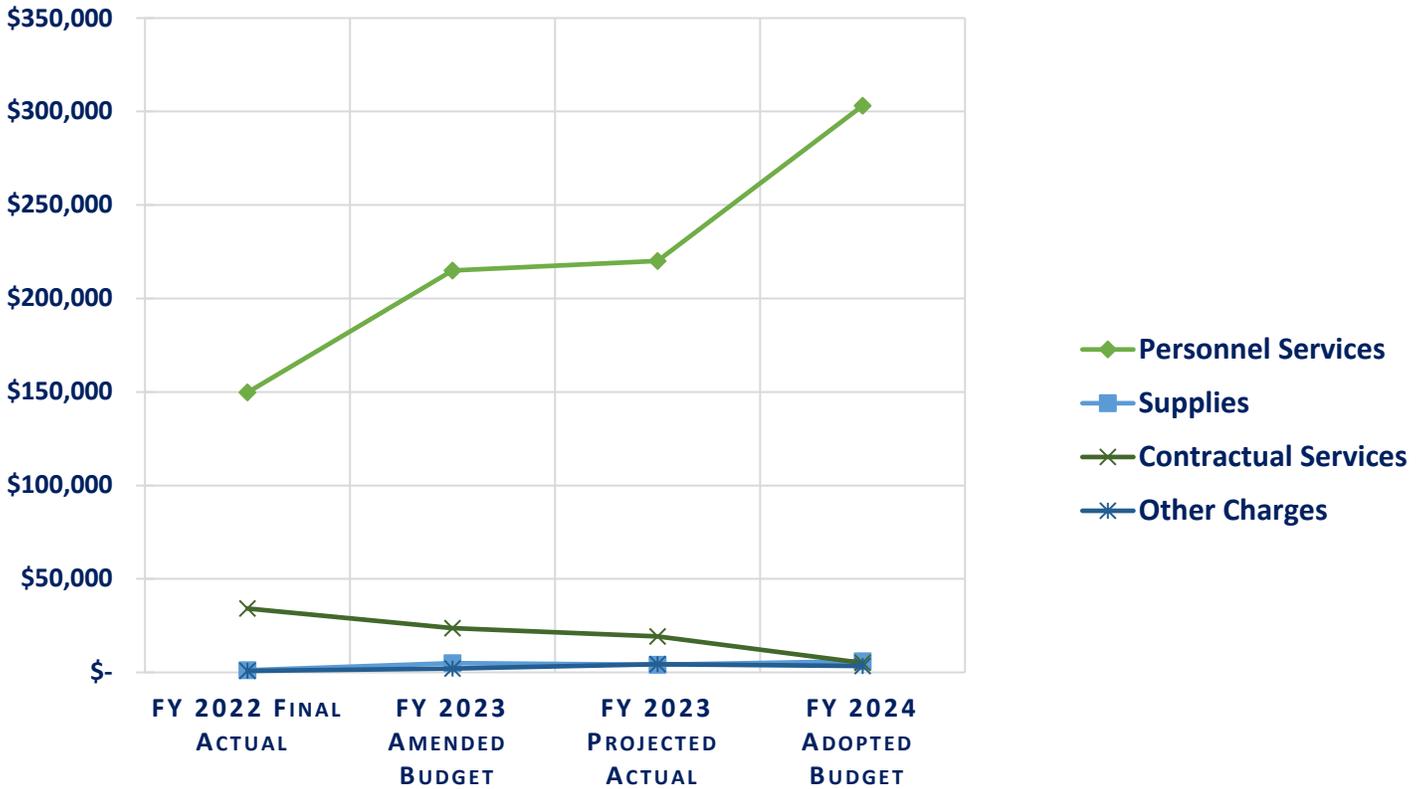
### ADOPTED BUDGET EXPENDITURE ALLOCATION





### 11-ADMINISTRATION

#### HISTORICAL EXPENDITURES BY CATEGORY





**11-ADMINISTRATION**

Account #	Account	FY 2022 Final Actual	FY 2023 Amended Budget	FY 2023 Projected Actual	FY 2024 Adopted Budget	% Change from FY23 to FY24
111501	Wages & Salaries	\$ 124,095	\$ 185,325	\$ 189,286	\$ 254,600	37.38%
111503	Medicare Tax	\$ 1,771	\$ 1,750	\$ 2,758	\$ 3,690	110.86%
111504	Retirement	\$ 11,111	\$ 19,200	\$ 19,257	\$ 30,325	57.94%
111505	Life, Medical & Dental Insurance	\$ 12,750	\$ 8,700	\$ 8,831	\$ 14,450	66.09%
<b>PERSONNEL SERVICES</b>		<b>\$ 149,727</b>	<b>\$ 214,975</b>	<b>\$ 220,132</b>	<b>\$ 303,065</b>	<b>40.98%</b>
111555	Other Miscellaneous Supplies	\$ 1,162	\$ 3,000	\$ 2,378	\$ 3,000	0.00%
111593	Office Furniture & Equipment	\$ -	\$ 2,000	\$ 1,776	\$ 3,000	50.00%
<b>SUPPLIES</b>		<b>\$ 1,162</b>	<b>\$ 5,000</b>	<b>\$ 4,154</b>	<b>\$ 6,000</b>	<b>20.00%</b>
111520	Software & Computer Services	\$ 100	\$ 2,000	\$ 2,395	\$ 3,000	50.00%
111522	Dues, Memberships & Subscript.	\$ 485	\$ 750	\$ 745	\$ 1,100	46.67%
111546	Other Contractual Services	\$ 33,588	\$ 21,000	\$ 16,180	\$ 1,000	-95.24%
<b>CONTRACTUAL SERVICES</b>		<b>\$ 34,173</b>	<b>\$ 23,750</b>	<b>\$ 19,320</b>	<b>\$ 5,100</b>	<b>-78.53%</b>
111532	Travel & Training	\$ 810	\$ 2,000	\$ 4,378	\$ 3,500	75.00%
<b>OTHER CHARGES</b>		<b>\$ 810</b>	<b>\$ 2,000</b>	<b>\$ 4,378</b>	<b>\$ 3,500</b>	<b>75.00%</b>
<b>TOTAL 11-ADMINISTRATION</b>		<b>\$ 185,872</b>	<b>\$ 245,725</b>	<b>\$ 247,984</b>	<b>\$ 317,665</b>	<b>29.28%</b>



## 12-CITY SECRETARY/MUNICIPAL COURT

### DESCRIPTION

The City Secretary is the custodian of all City records. The City Secretary is also responsible for preparations of all City Council agendas and minutes as well as scheduling of the meetings.

The Municipal Court is responsible for recording alleged violations of City codes or ordinances, issuing summons' to defendants and witnesses, hearing evidence presented in court, ruling on cases, recording final dispositions of cases, receiving fines and court costs.

### BUDGETED PERSONNEL

PERSONNEL	FY 2022	FY 2023	FY 2024
City Secretary/Municipal Court Administrator	1	1	1
Assistant Municipal Court Administrator	1	1	1
Municipal Court Clerk	1	1	1
Municipal Court Judge -PT	0.5	0.5	0.5
<b>TOTAL CITY SECRETARY/MUNI. COURT</b>	<b>3.5</b>	<b>3.5</b>	<b>3.5</b>

### BUDGET HIGHLIGHTS

- ☞ 2% -Wages & Salaries -Cost of Living Adjustment (COLA) -\$3,337
- ☞ 3% - 10% -Wages & Salaries -Market Adjustment -\$8,487
- ☞ 10% Increase -Health Insurance -\$3,289
- ☞ Capital Outlay:
  - ☞ 112650 -Child Safety Expense: \$60,000 -Replace playground equipment at parks.
  - 112651 -Court Technology Expense: \$20,000 -New municipal court software.

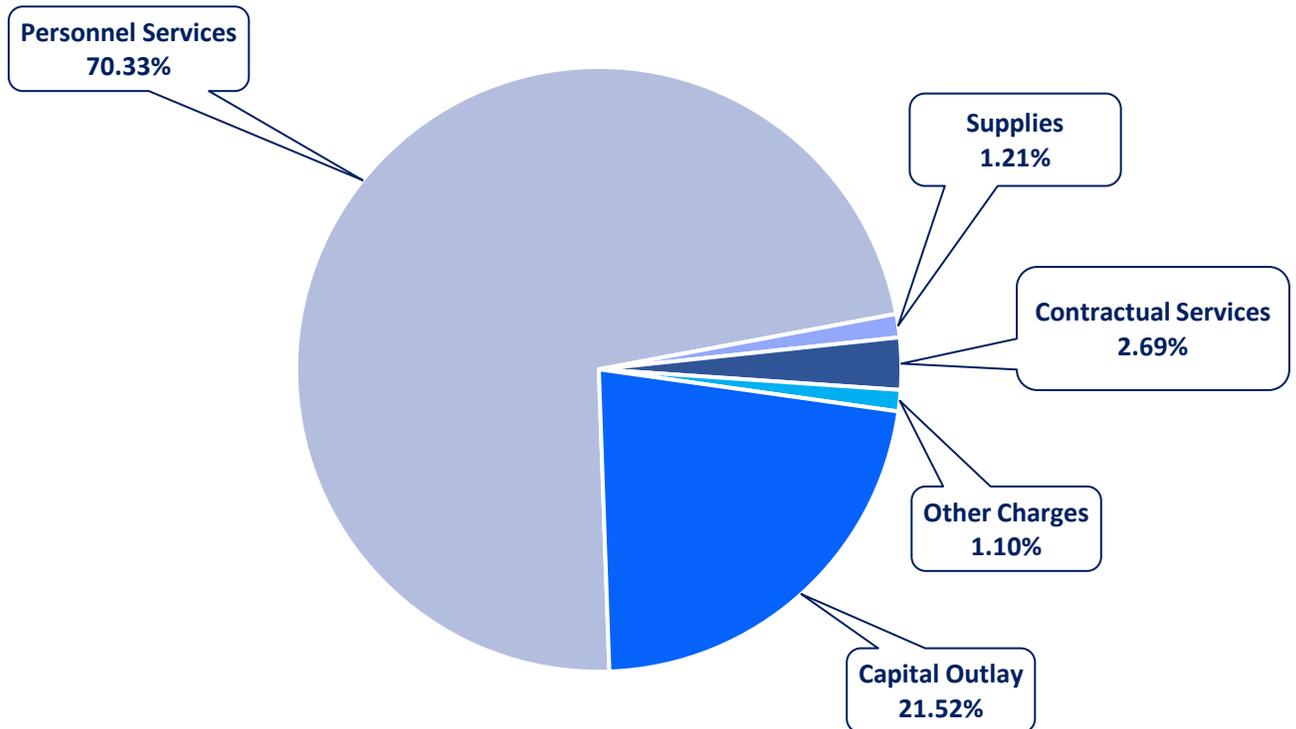


## 12-CITY SECRETARY/MUNICIPAL COURT

### DEPARTMENTAL EXPENDITURES

Category	FY 2022 Final Actual	FY 2023 Amended Budget	FY 2023 Projected Actual	FY 2024 Adopted Budget
Personnel Services	\$ 227,722	\$ 236,749	\$ 232,673	\$ 261,464
Supplies	\$ 4,792	\$ 6,500	\$ 4,047	\$ 4,500
Contractual Services	\$ 16,436	\$ 26,800	\$ 16,277	\$ 15,800
Other Charges	\$ 1,413	\$ 6,700	\$ 3,792	\$ 10,000
Capital Outlay	\$ 5,756	\$ 15,500	\$ 9,958	\$ 80,000
<b>TOTAL</b>	<b>\$ 256,118</b>	<b>\$ 292,249</b>	<b>\$ 266,747</b>	<b>\$ 371,764</b>

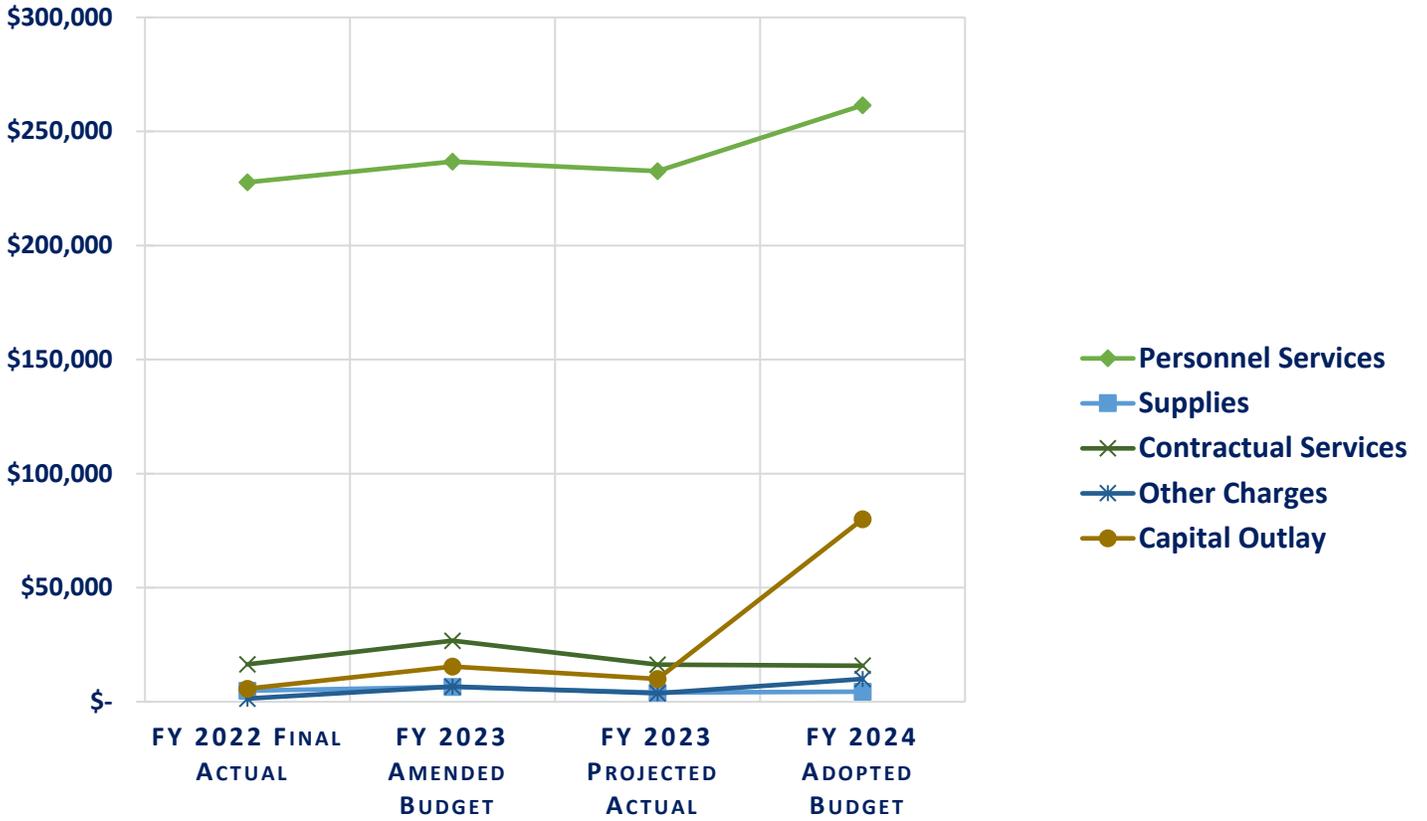
### ADOPTED BUDGET EXPENDITURE ALLOCATION





### 12-CITY SECRETARY/MUNICIPAL COURT

#### HISTORICAL EXPENDITURES BY CATEGORY





**12-CITY SECRETARY/MUNICIPAL COURT**

Account #	Account	FY2022 Final Actual	FY2023 Amended Budget	FY2023 Projected Actual	FY2024 Adopted Budget	% Change from FY23 to FY24
112501	Wages & Salaries	\$ 172,001	\$ 177,838	\$ 172,685	\$ 196,668	10.59%
112503	Medicare Tax	\$ 2,445	\$ 2,511	\$ 2,423	\$ 2,852	13.58%
112504	Retirement	\$ 16,677	\$ 16,400	\$ 17,249	\$ 22,744	38.68%
112505	Life, Medical & Dental Insurance	\$ 36,599	\$ 40,000	\$ 40,316	\$ 39,200	-2.00%
<b>PERSONNEL SERVICES</b>		<b>\$ 227,722</b>	<b>\$ 236,749</b>	<b>\$ 232,673</b>	<b>\$ 261,464</b>	<b>10.44%</b>
112555	Other Miscellaneous Supplies	\$ 4,792	\$ 6,000	\$ 3,551	\$ 4,000	-33.33%
112593	Office Furniture & Equipment	\$ -	\$ 500	\$ 496	\$ 500	0.00%
<b>SUPPLIES</b>		<b>\$ 4,792</b>	<b>\$ 6,500</b>	<b>\$ 4,047</b>	<b>\$ 4,500</b>	<b>-30.77%</b>
112520	Software & Computer Services	\$ -	\$ 12,000	\$ -	\$ 1,000	-91.67%
112522	Dues, Memberships & Subscript.	\$ 175	\$ 300	\$ 355	\$ 300	0.00%
112546	Other Contractual Services	\$ 16,261	\$ 14,500	\$ 15,922	\$ 14,500	0.00%
<b>CONTRACTUAL SERVICES</b>		<b>\$ 16,436</b>	<b>\$ 26,800</b>	<b>\$ 16,277</b>	<b>\$ 15,800</b>	<b>-41.04%</b>
112532	Travel & Training	\$ 1,413	\$ 1,700	\$ 3,792	\$ 5,000	194.12%
112653	Court Security -Restricted	\$ -	\$ 5,000	\$ -	\$ 5,000	0.00%
<b>OTHER CHARGES</b>		<b>\$ 1,413</b>	<b>\$ 6,700</b>	<b>\$ 3,792</b>	<b>\$ 10,000</b>	<b>49.25%</b>
112650	Child Safety Expense -Restricted	\$ -	\$ 500	\$ -	\$ 60,000	11900.00%
112651	Court Technology -Restricted	\$ 5,756	\$ 15,000	\$ 9,958	\$ 20,000	33.33%
<b>CAPITAL OUTLAY</b>		<b>\$ 5,756</b>	<b>\$ 15,500</b>	<b>\$ 9,958</b>	<b>\$ 80,000</b>	<b>416.13%</b>
<b>TOTAL 12-CITY SECRETARY/MUNI. COURT</b>		<b>\$ 256,118</b>	<b>\$ 292,249</b>	<b>\$ 266,747</b>	<b>\$ 371,764</b>	<b>27.21%</b>



## 13-PARKS

### DESCRIPTION

The Parks Department funds maintenance of the City's parks. The City's parks include Sundial Park, Deep Hole Park, Jarboe Bayou Park, Jennie Marie Park, Grove St. Children's Park and Shell Bottom Park.

No personnel.

### BUDGET HIGHLIGHTS

 Jarboe Park

 Add cutoff to kayak launch. -\$1,000

 Replace ropes on two piers. -\$1,600

 Sundial Park

 Little Free Library -\$200

 Grove Park

 Parking area -gravel. -\$500

 Deep Hole Park

 Remove and replace bushes at Gazebo. -\$1,050

 Replace rope lights around the Gazebo. -\$150

 Parking Area -remove car parking, add gravel, no street parking sign. -\$3,100

 Jennie Marie Park (Triangle Park)

 Repair or replace bird houses. -\$600

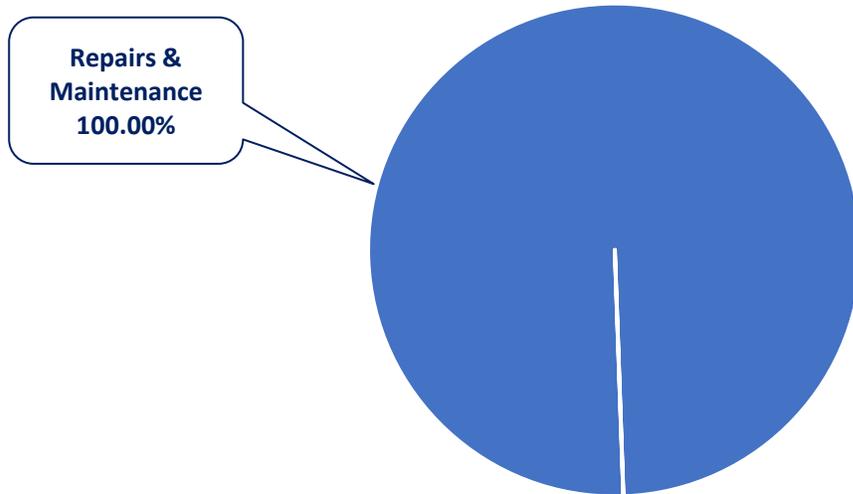


### 13-PARKS

#### DEPARTMENTAL EXPENDITURES

Category	FY 2022 Final Actual	FY 2023 Amended Budget	FY 2023 Projected Actual	FY 2024 Adopted Budget
Repairs & Maintenance	\$ 1,200	\$ 5,000	\$ 5,000	\$ 12,000
Capital Outlay	\$ 90,745	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 91,945</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 12,000</b>

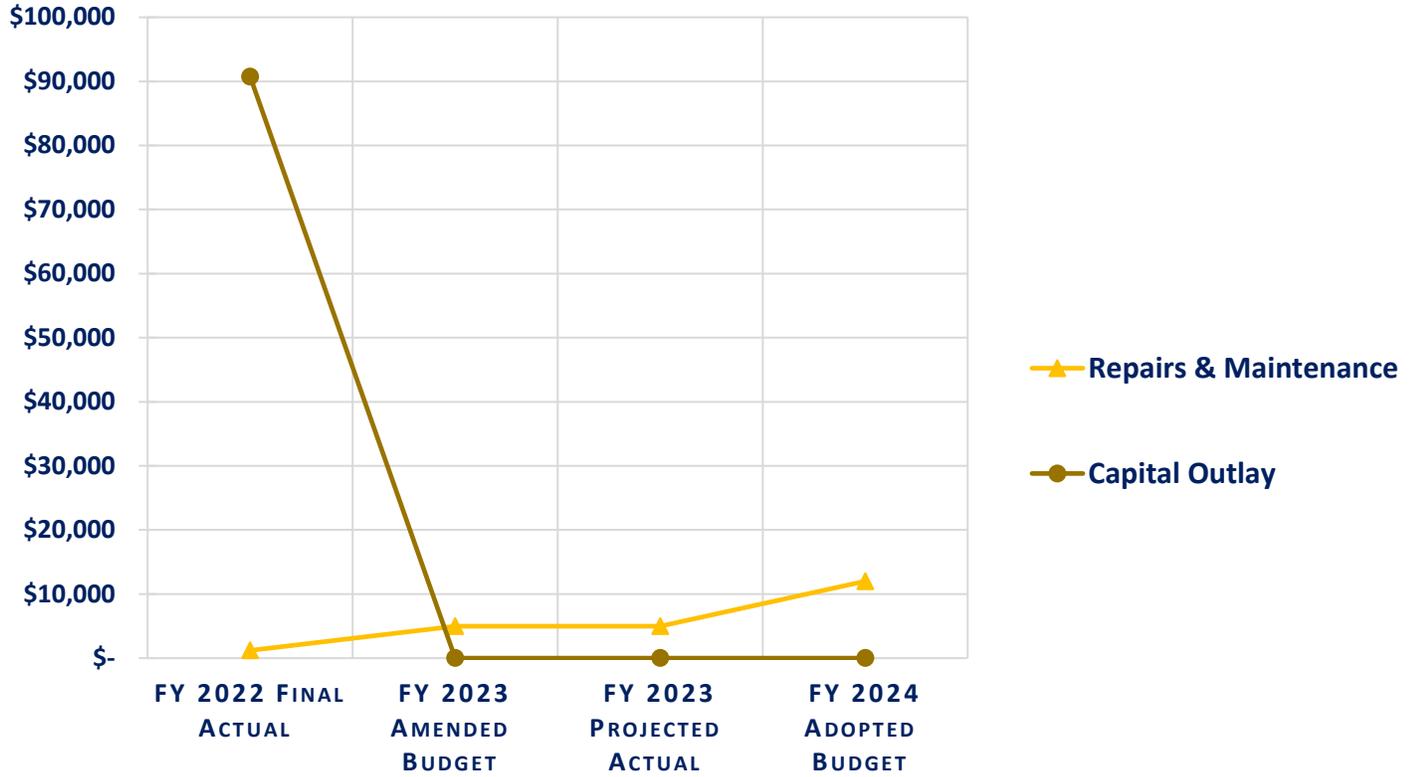
#### ADOPTED BUDGET EXPENDITURE ALLOCATION





### 13-PARKS

HISTORICAL EXPENDITURES BY CATEGORY





**13-PARKS**

Account #	Account	FY2022 Final Actual	FY2023 Amended Budget	FY2023 Projected Actual	FY2024 Adopted Budget	% Change from FY23 to FY24
113535b	Maintenance -Parks	\$ 1,200	\$ 5,000	\$ 5,000	\$ 12,000	140.00%
<b>REPAIRS &amp; MAINTENANCE</b>		<b>\$ 1,200</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 12,000</b>	<b>140.00%</b>
113594	Building & Structures -Parks	\$ 90,745	\$ -	\$ -	\$ -	0.00%
<b>CAPITAL OUTLAY</b>		<b>\$ 90,745</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.00%</b>
<b>TOTAL 13-PARKS</b>		<b>\$ 91,945</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 12,000</b>	<b>140.00%</b>



**14-POLICE**

**DESCRIPTION**

The Police Department works to create a society for the citizens that is free from crime and disorder by working cooperatively with the public to enforce laws, preserve peace, and provide for a safe environment.

**BUDGETED PERSONNEL**

PERSONNEL	FY 2022	FY 2023	FY 2024
Chief	1	1	1
Assistant Chief	1	1	0
Captain	1	1	0
Lieutenant	0	0	0
Sergeant	1	2	2
Corporal	1	0	0
Patrol Officer	6	6	6
PD Administrative Assistant	0	0	1
Warrant Officer -PT	0.5	0.5	0
<b>TOTAL POLICE</b>	<b>11.5</b>	<b>11.5</b>	<b>10</b>

**BUDGET HIGHLIGHTS**

☞ 2% -Wages & Salaries -Cost of Living Adjustment (COLA) -\$11,184

☞ 3% - 18% -Wages & Salaries -Market Adjustment -\$80,322

☞ 10% Increase -Health Insurance -\$14,254

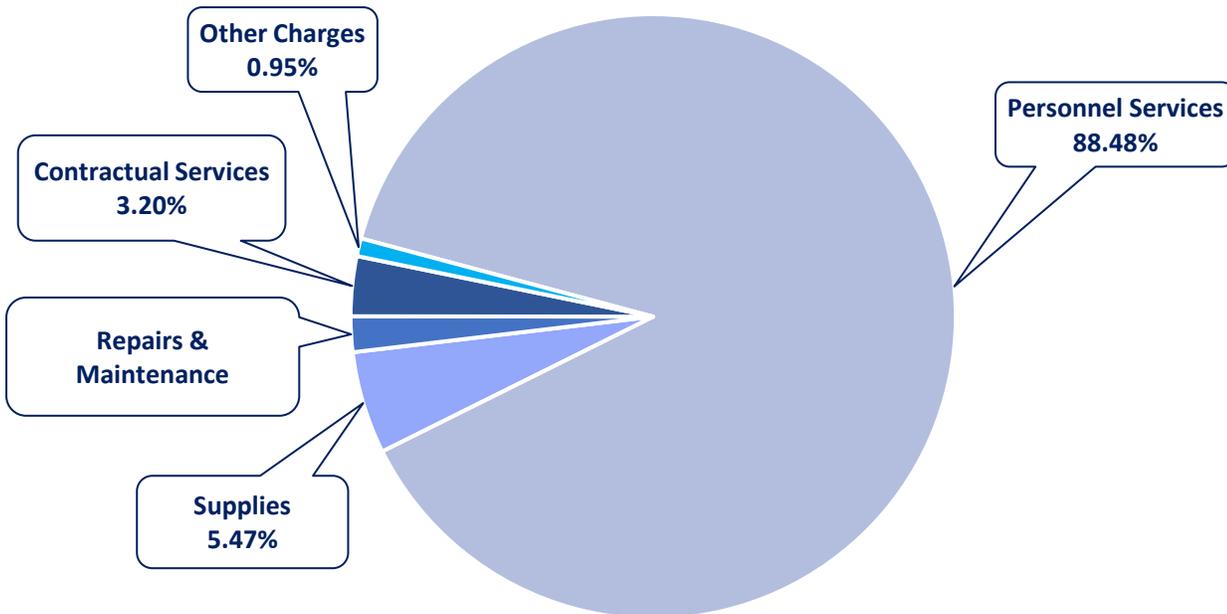


### 14-POLICE

#### DEPARTMENTAL EXPENDITURES

Category	FY 2022 Final Actual	FY 2023 Amended Budget	FY 2023 Projected Actual	FY 2024 Adopted Budget
Personnel Services	\$ 840,501	\$ 895,340	\$ 731,518	\$ 930,525
Supplies	\$ 39,524	\$ 118,000	\$ 33,116	\$ 57,500
Repairs & Maintenance	\$ 17,889	\$ 20,000	\$ 8,843	\$ 20,000
Contractual Services	\$ 25,049	\$ 37,600	\$ 19,816	\$ 33,600
Other Charges	\$ 2,472	\$ 5,000	\$ 4,313	\$ 10,000
<b>TOTAL</b>	<b>\$ 925,435</b>	<b>\$1,075,940</b>	<b>\$ 797,606</b>	<b>\$1,051,625</b>

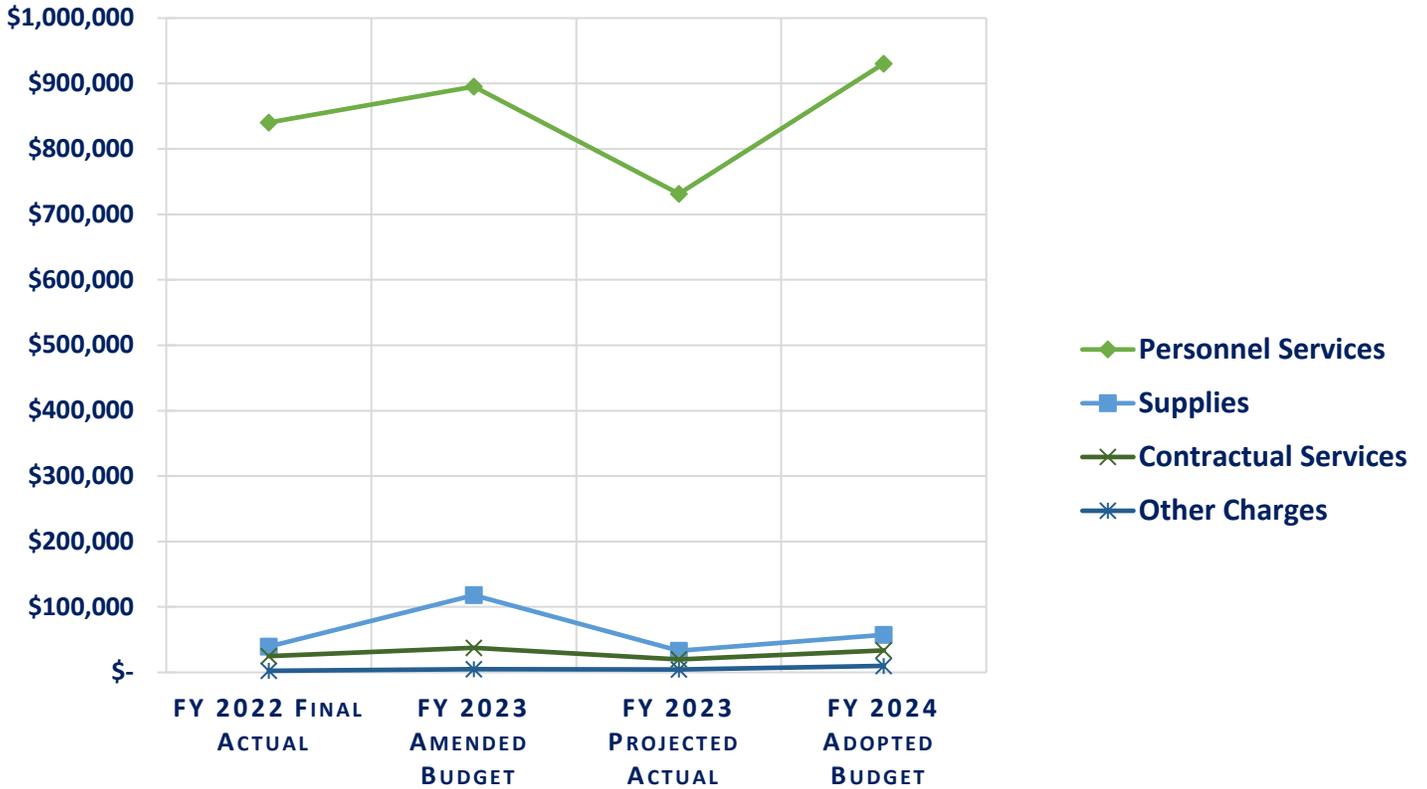
#### ADOPTED BUDGET EXPENDITURE ALLOCATION





### 14-POLICE

HISTORICAL EXPENDITURES BY CATEGORY





**14-POLICE**

Account #	Account	FY2022 Final Actual	FY2023 Amended Budget	FY2023 Projected Actual	FY2024 Adopted Budget	% Change from FY23 to FY24
114501	Wages & Salaries	\$ 571,350	\$ 625,000	\$ 489,278	\$ 650,725	4.12%
114503	Overtime	\$ 3,754	\$ 2,500	\$ 2,128	\$ 2,500	0.00%
114503	Medicare Tax	\$ 8,330	\$ 9,600	\$ 7,025	\$ 9,550	-0.52%
114504	Retirement	\$ 65,224	\$ 75,600	\$ 56,435	\$ 84,000	11.11%
114505	Life, Medical & Dental Insurance	\$ 160,119	\$ 143,640	\$ 146,692	\$ 150,150	4.53%
114506	Police Holiday Pay	\$ 17,422	\$ 24,000	\$ 19,580	\$ 26,400	10.00%
114508	Certification Pay	\$ 14,302	\$ 15,000	\$ 10,380	\$ 7,200	-52.00%
<b>PERSONNEL SERVICES</b>		<b>\$ 840,501</b>	<b>\$ 895,340</b>	<b>\$ 731,518</b>	<b>\$ 930,525</b>	<b>3.93%</b>
114552	Safety Equipment & Supplies	\$ -	\$ 30,200	\$ 920	\$ 15,000	-50.33%
114555	Other Miscellaneous Supplies	\$ 8,791	\$ 12,000	\$ 5,215	\$ 7,500	-37.50%
114542	Fuel	\$ 30,556	\$ 49,000	\$ 22,018	\$ 30,000	-38.78%
114654	Police Restricted Funds	\$ 176	\$ 26,800	\$ 4,963	\$ 5,000	-81.34%
<b>SUPPLIES</b>		<b>\$ 39,524</b>	<b>\$ 118,000</b>	<b>\$ 33,116</b>	<b>\$ 57,500</b>	<b>-51.27%</b>
114534	Vehicle & Equipment Maint.	\$ 17,889	\$ 20,000	\$ 8,843	\$ 20,000	0.00%
<b>REPAIRS &amp; MAINTENANCE</b>		<b>\$ 17,889</b>	<b>\$ 20,000</b>	<b>\$ 8,843</b>	<b>\$ 20,000</b>	<b>0.00%</b>
114520	Software & Computer Services	\$ 6,036	\$ 12,000	\$ 6,895	\$ 7,000	-41.67%
114522	Dues, Memberships & Subscript.	\$ 1,345	\$ 2,000	\$ 825	\$ 1,500	-25.00%
114533	Radio Maintenance/User Fees	\$ 2,520	\$ 2,600	\$ 2,520	\$ 2,600	0.00%
114539	Jail/Dispatch Services	\$ 10,320	\$ 17,500	\$ 6,540	\$ 17,500	0.00%
114545	Uniforms	\$ 4,829	\$ 3,500	\$ 3,036	\$ 5,000	42.86%
<b>CONTRACTUAL SERVICES</b>		<b>\$ 25,049</b>	<b>\$ 37,600</b>	<b>\$ 19,816</b>	<b>\$ 33,600</b>	<b>-10.64%</b>
114532	Travel & Training	\$ 2,472	\$ 5,000	\$ 4,313	\$ 10,000	100.00%
<b>OTHER CHARGES</b>		<b>\$ 2,472</b>	<b>\$ 5,000</b>	<b>\$ 4,313</b>	<b>\$ 10,000</b>	<b>100.00%</b>
<b>TOTAL 14-POLICE</b>		<b>\$ 925,435</b>	<b>\$ 1,075,940</b>	<b>\$ 797,606</b>	<b>\$ 1,051,625</b>	<b>-2.26%</b>



## 15-CODE ENFORCEMENT/PERMITS

### DESCRIPTION

The Code Enforcement/Permit Department is responsible for providing planning, development and building guidance to the community. With the goal to promote a healthy and safe city, duties are accomplished through the enforcement of zoning ordinances and building codes.

### BUDGETED PERSONNEL

PERSONNEL	FY 2022	FY 2023	FY 2024
Building Official	1	1	0
Assistant City Secretary/Permit Technician	1	1	1
<b>TOTAL CODE ENFORCEMENT/PERMITS</b>	<b>2</b>	<b>2</b>	<b>1</b>

### BUDGET HIGHLIGHTS

- ☞ 2% -Wages & Salaries -Cost of Living Adjustment (COLA) -\$963
- ☞ 10% -Wages & Salaries -Market Adjustment -\$4,826
- ☞ In FY23, a \$108,016 savings was realized through the elimination of the Building Inspector position.
- ☞ A contract with SAFEbuilt Texas will provide contracted services for building inspections, code enforcement, plan review, and permits. The savings on the deletion of the position of Building Inspector should offset these costs.

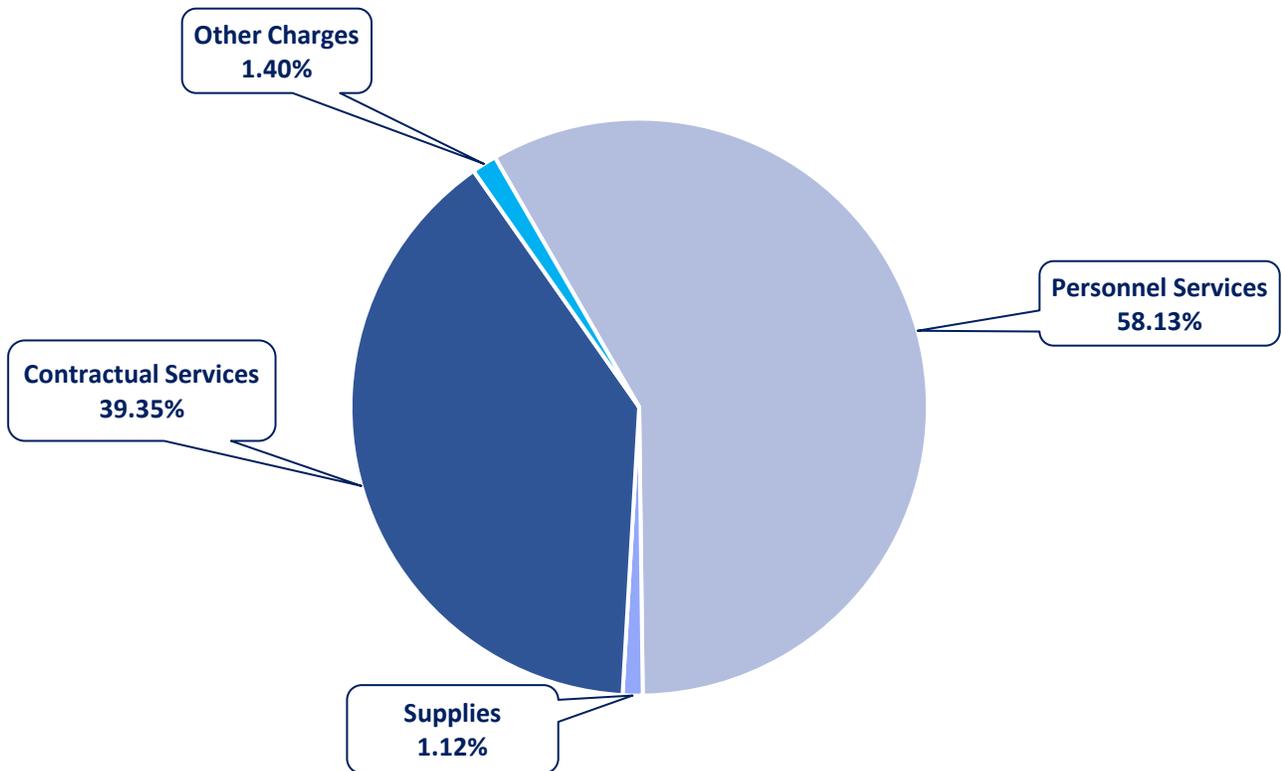


### 15-CODE ENFORCEMENT/PERMITS

#### DEPARTMENTAL EXPENDITURES

Category	FY 2022 Final Actual	FY 2023 Amended Budget	FY 2023 Projected Actual	FY 2024 Adopted Budget
Personnel Services	\$ 153,826	\$ 67,235	\$ 65,359	\$ 62,488
Supplies	\$ 2,004	\$ 2,000	\$ 1,036	\$ 1,200
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -
Contractual Services	\$ 11,498	\$ 86,300	\$ 57,635	\$ 42,300
Other Charges	\$ 2,206	\$ 2,500	\$ 1,126	\$ 1,500
<b>TOTAL</b>	<b>\$ 169,534</b>	<b>\$ 158,035</b>	<b>\$ 125,156</b>	<b>\$ 107,488</b>

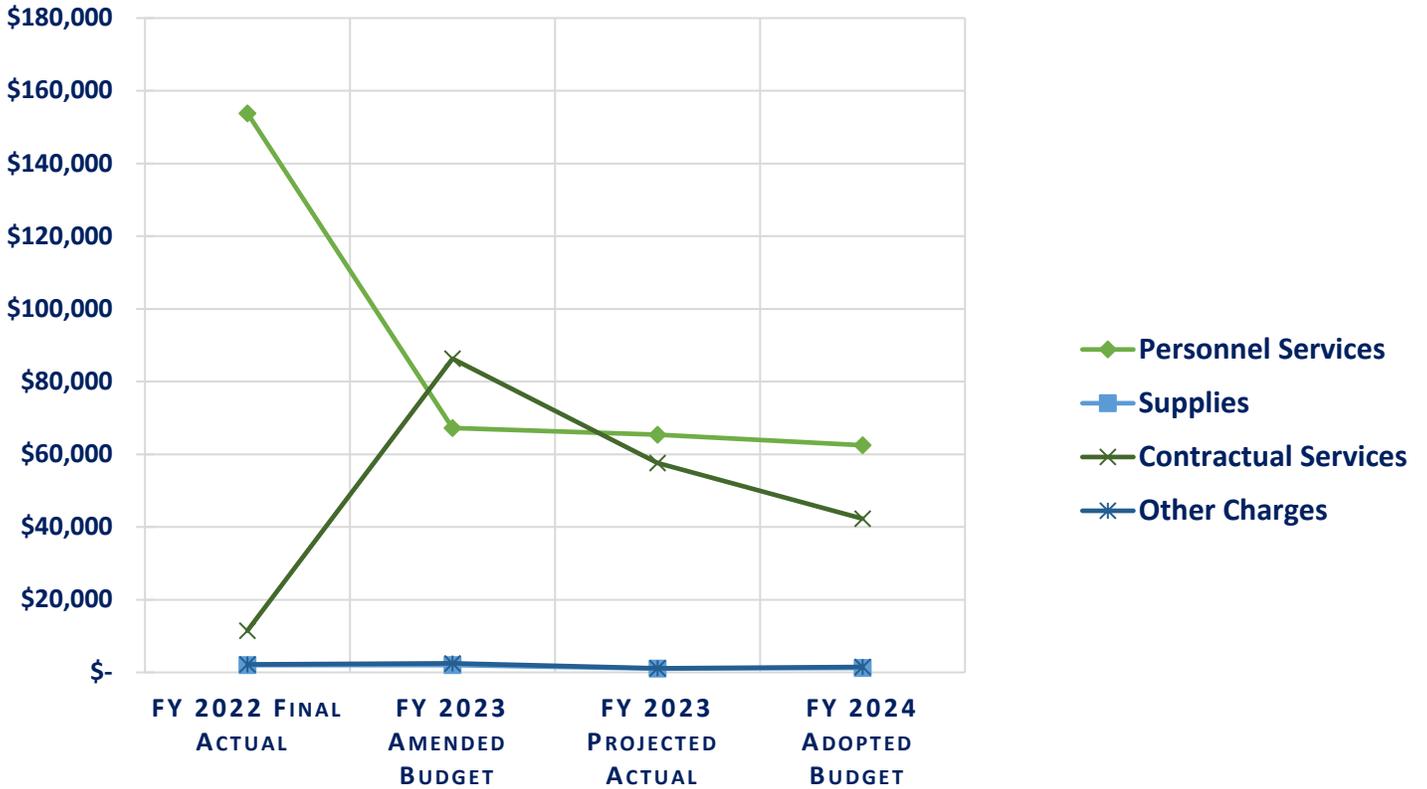
#### ADOPTED BUDGET EXPENDITURE ALLOCATION





### 15-CODE ENFORCEMENT/PERMITS

#### HISTORICAL EXPENDITURES BY CATEGORY





**15-CODE ENFORCEMENT/PERMITS**

Account #	Account	FY2022 Final Actual	FY2023 Amended Budget	FY2023 Projected Actual	FY2024 Adopted Budget	% Change from FY23 to FY24
115501	Wages & Salaries	\$ 125,562	\$ 57,275	\$ 56,514	\$ 53,940	-5.82%
115503	Medicare Tax	\$ 1,805	\$ 1,910	\$ 788	\$ 782	-59.06%
115504	Retirement	\$ 12,942	\$ 6,250	\$ 6,222	\$ 6,866	9.86%
115505	Life, Medical & Dental Insurance	\$ 13,517	\$ 1,800	\$ 1,835	\$ 900	-50.00%
<b>PERSONNEL SERVICES</b>		<b>\$ 153,826</b>	<b>\$ 67,235</b>	<b>\$ 65,359</b>	<b>\$ 62,488</b>	<b>-7.06%</b>
115555	Other Miscellaneous Supplies	\$ 2,004	\$ 2,000	\$ 1,036	\$ 1,200	-40.00%
<b>SUPPLIES</b>		<b>\$ 2,004</b>	<b>\$ 2,000</b>	<b>\$ 1,036</b>	<b>\$ 1,200</b>	<b>-40.00%</b>
115520	Software & Computer Services	\$ 7,176	\$ 8,000	\$ 5,292	\$ 1,200	-85.00%
115522	Dues, Memberships & Subscript.	\$ 245	\$ 500	\$ 150	\$ 300	-40.00%
115524	Contract Inspection Services	\$ 3,450	\$ 77,000	\$ 52,015	\$ 40,000	-48.05%
115546	Other Contractual Services	\$ 627	\$ 800	\$ 178	\$ 800	0.00%
<b>CONTRACTUAL SERVICES</b>		<b>\$ 11,498</b>	<b>\$ 86,300</b>	<b>\$ 57,635</b>	<b>\$ 42,300</b>	<b>-50.98%</b>
115532	Travel & Training	\$ 2,206	\$ 2,500	\$ 1,126	\$ 1,500	-40.00%
<b>OTHER CHARGES</b>		<b>\$ 2,206</b>	<b>\$ 2,500</b>	<b>\$ 1,126</b>	<b>\$ 1,500</b>	<b>-40.00%</b>
<b>TOTAL 15-CODE ENFORCEMENT/PERMITS</b>		<b>\$ 169,534</b>	<b>\$ 158,035</b>	<b>\$ 125,156</b>	<b>\$ 107,488</b>	<b>-31.98%</b>



## 16-PUBLIC WORKS

### DESCRIPTION

The Public Works department is responsible for all general maintenance of the city properties. Included in this department is maintenance and repair of city facilities, including parks, and other routine maintenance issues. Basic maintenance and repair of city streets and sidewalks. The primary goal of the maintenance staff is to prevent costly repairs by providing thorough preventative maintenance to the city's structures, equipment, parks, and fixtures.

### BUDGETED PERSONNEL

PERSONNEL	FY 2022	FY 2023	FY 2024
Maintenance 1	1	1	1
Maintenance 2	1	1	1
<b>TOTAL PUBLIC WORKS</b>	<b>2</b>	<b>2</b>	<b>2</b>

### BUDGET HIGHLIGHTS

- ☞ 2% -Wages & Salaries -Cost of Living Adjustment (COLA) -\$1,912
- ☞ 3% -Wages & Salaries -Market Adjustment -\$2,867
- ☞ 10% Increase -Health Insurance -\$4,386

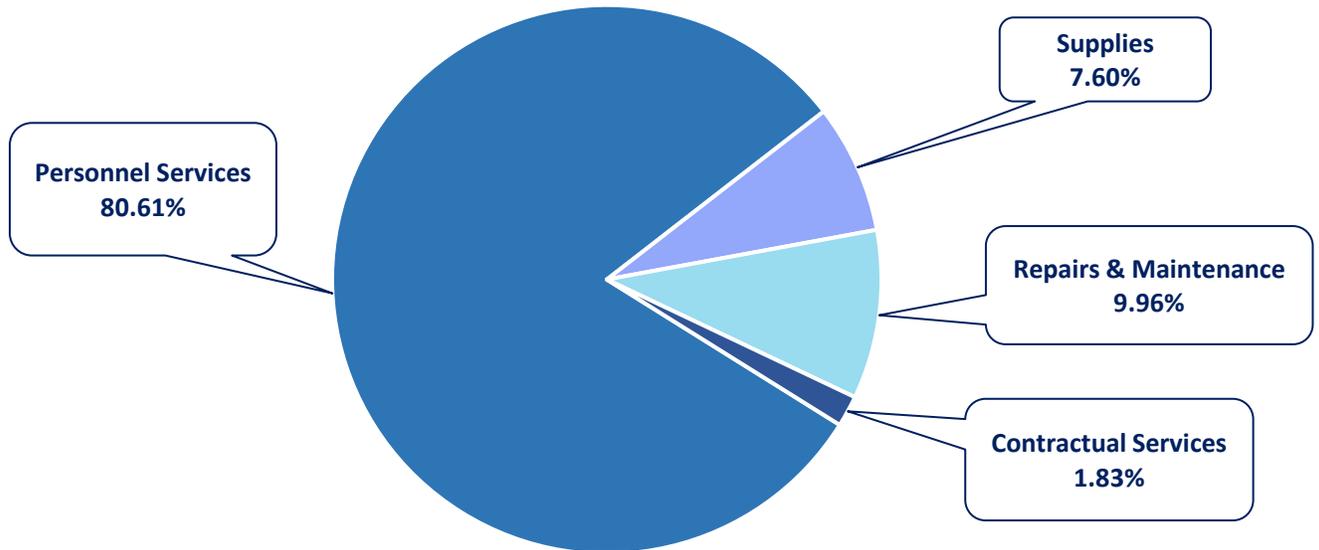


## 16-PUBLIC WORKS

### DEPARTMENTAL EXPENDITURES

Category	FY 2022 Final Actual	FY 2023 Amended Budget	FY 2023 Projected Actual	FY 2024 Adopted Budget
Personnel Services	\$ 138,860	\$ 143,850	\$ 141,855	\$ 153,835
Supplies	\$ 7,682	\$ 18,100	\$ 21,211	\$ 14,500
Repairs & Maintenance	\$ 9,140	\$ 12,500	\$ 8,272	\$ 19,000
Contractual Services	\$ 3,138	\$ 2,600	\$ 3,516	\$ 3,500
<b>TOTAL</b>	<b>\$ 158,820</b>	<b>\$ 177,050</b>	<b>\$ 174,854</b>	<b>\$ 190,835</b>

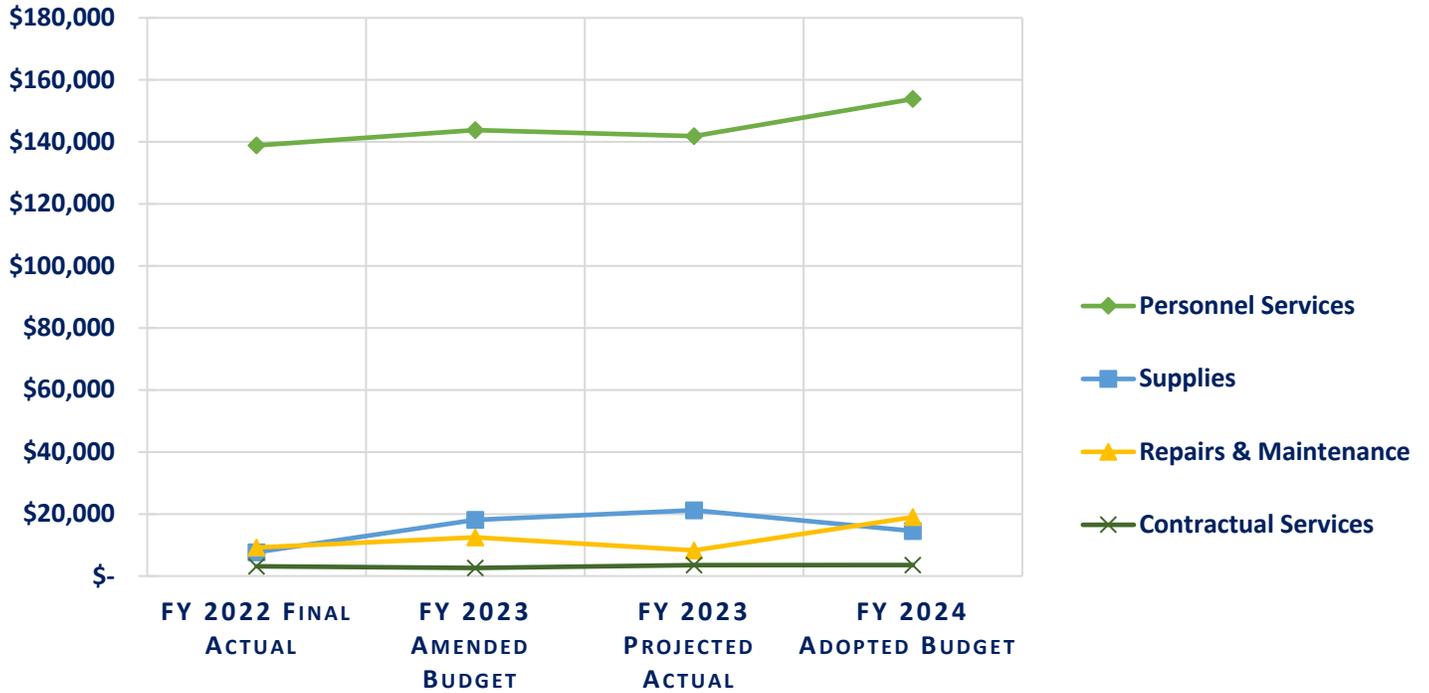
### ADOPTED BUDGET EXPENDITURE ALLOCATION





### 16-PUBLIC WORKS

HISTORICAL EXPENDITURES BY CATEGORY





**16-PUBLIC WORKS**

Account #	Account	FY2022 Final Actual	FY2023 Amended Budget	FY2023 Projected Actual	FY2024 Adopted Budget	% Change from FY23 to FY24
116501	Wages & Salaries	\$ 92,081	\$ 94,556	\$ 92,931	\$ 100,355	6.13%
116503	Overtime	\$ -	\$ 250	\$ -	\$ 250	0.00%
116503	Medicare Tax	\$ 1,137	\$ 1,310	\$ 1,144	\$ 1,455	11.07%
116504	Retirement	\$ 9,971	\$ 10,375	\$ 10,266	\$ 12,775	23.13%
116505	Life, Medical & Dental Insurance	\$ 35,670	\$ 37,359	\$ 37,514	\$ 39,000	4.39%
<b>PERSONNEL SERVICES</b>		<b>\$ 138,860</b>	<b>\$ 143,850</b>	<b>\$ 141,855</b>	<b>\$ 153,835</b>	<b>6.94%</b>
116520	Fuel	\$ 1,937	\$ 1,600	\$ 2,426	\$ 2,500	56.25%
116521	Street Repair Materials	\$ 917	\$ 1,000	\$ 305	\$ 1,000	0.00%
116551	Signs	\$ 2,288	\$ 1,500	\$ 1,214	\$ 1,500	0.00%
116557	Small Tools & Equipment	\$ -	\$ 12,000	\$ 11,018	\$ 1,500	-87.50%
116555	Other Miscellaneous Supplies	\$ 2,540	\$ 1,500	\$ 6,248	\$ 1,500	0.00%
116555a	Materials	\$ -	\$ -	\$ -	\$ 6,000	0.00%
116556	Mosquito Control	\$ -	\$ 500	\$ -	\$ 500	0.00%
<b>SUPPLIES</b>		<b>\$ 7,682</b>	<b>\$ 18,100</b>	<b>\$ 21,211</b>	<b>\$ 14,500</b>	<b>-19.89%</b>
116534	Vehicle & Equipment Maint.	\$ 1,868	\$ 5,000	\$ 1,689	\$ 2,000	-60.00%
116535	Bldg & Property Maint.-Other	\$ 7,271	\$ 7,500	\$ 6,583	\$ 12,000	60.00%
116535a	Bldg & Property Maint.-City Hall	\$ -	\$ -	\$ -	\$ 2,500	0.00%
116535b	Bldg & Property Maint.-Clubhouse	\$ -	\$ -	\$ -	\$ 2,500	0.00%
<b>REPAIRS &amp; MAINTENANCE</b>		<b>\$ 9,140</b>	<b>\$ 12,500</b>	<b>\$ 8,272</b>	<b>\$ 19,000</b>	<b>52.00%</b>
116545	Uniforms	\$ 2,779	\$ 2,600	\$ 3,516	\$ 3,500	34.62%
116526	Communications	\$ 359	\$ -	\$ -	\$ -	0.00%
<b>CONTRACTUAL SERVICES</b>		<b>\$ 3,138</b>	<b>\$ 2,600</b>	<b>\$ 3,516</b>	<b>\$ 3,500</b>	<b>34.62%</b>
<b>TOTAL 16-PUBLIC WORKS</b>		<b>\$ 158,820</b>	<b>\$ 177,050</b>	<b>\$ 174,854</b>	<b>\$ 190,835</b>	<b>7.79%</b>



**17-POOL**

**DESCRIPTION**

The Pool Department is responsible for funding the maintenance and operation of the City’s swimming pool. The residents of the community pay an annual membership fee to have access to the pool.

No personnel.

Account #	Account	FY2022 Final Actual	FY2023 Amended Budget	FY2023 Projected Actual	FY2024 Adopted Budget	% Change from FY23 to FY24
117535a	Maintenance -Pool	\$ 5,887	\$ 1,500	\$ 1,512	\$ 1,500	0.00%
<b>REPAIRS &amp; MAINTENANCE</b>		<b>\$ 5,887</b>	<b>\$ 1,500</b>	<b>\$ 1,512</b>	<b>\$ 1,500</b>	<b>0.00%</b>
117540	Operations -Pool	\$ 37,960	\$ 34,000	\$ 42,705	\$ 44,510	30.91%
<b>CONTRACTUAL SERVICES</b>		<b>\$ 37,960</b>	<b>\$ 34,000</b>	<b>\$ 42,705</b>	<b>\$ 44,510</b>	<b>30.91%</b>
117596	Other Improvements -Pool	\$ -	\$ 10,000	\$ 8,155	\$ 1,000	-90.00%
<b>CAPITAL OUTLAY</b>		<b>\$ -</b>	<b>\$ 10,000</b>	<b>\$ 8,155</b>	<b>\$ 1,000</b>	<b>-90.00%</b>
<b>TOTAL 17-POOL</b>		<b>\$ 43,847</b>	<b>\$ 45,500</b>	<b>\$ 52,372</b>	<b>\$ 47,010</b>	<b>3.32%</b>

**BUDGET HIGHLIGHTS**

**117540 -Pool Operations:** Maintenance Contract -\$11,100

**117540 -Pool Operations:** Lifeguards -during summer season -contracted -\$31,425

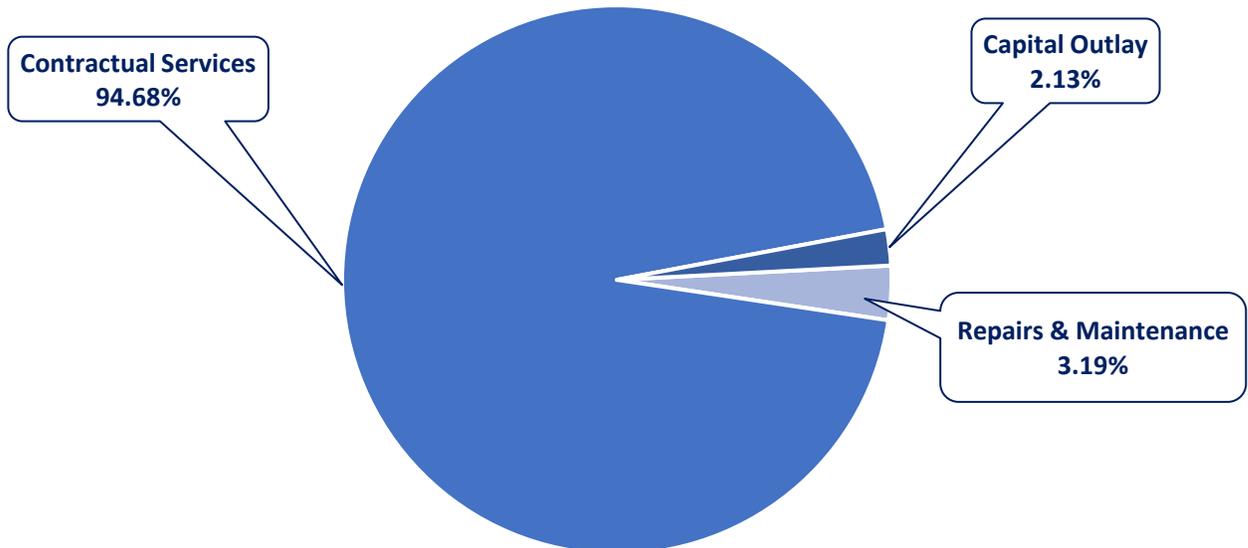


**17-POOL**

**DEPARTMENTAL EXPENDITURES**

Category	FY 2022 Final Actual	FY 2023 Amended Budget	FY 2023 Projected Actual	FY 2024 Adopted Budget
Repairs & Maintenance	\$ 5,887	\$ 1,500	\$ 1,512	\$ 1,500
Contractual Services	\$ 37,960	\$ 34,000	\$ 42,705	\$ 44,510
Capital Outlay	\$ -	\$ 10,000	\$ 8,155	\$ 1,000
<b>TOTAL</b>	<b>\$ 43,847</b>	<b>\$ 45,500</b>	<b>\$ 52,372</b>	<b>\$ 47,010</b>

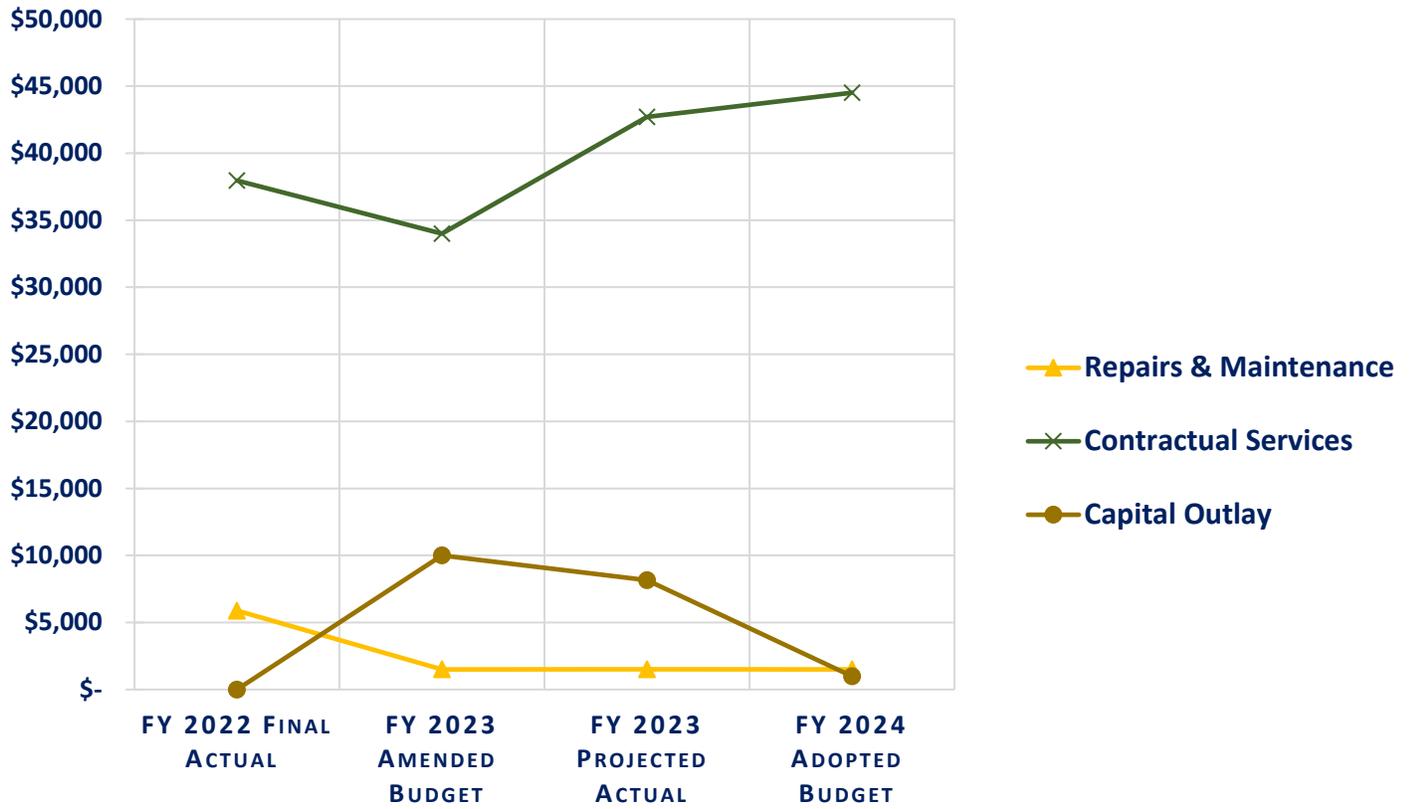
**ADOPTED BUDGET EXPENDITURE ALLOCATION**





### 17-POOL

#### HISTORICAL EXPENDITURES BY CATEGORY





## 18-EMERGENCY MANAGEMENT

### DESCRIPTION

It is the responsibility of the emergency management department to manage and coordinate the recovery efforts in the event of a disaster affecting the city. The department provides funding for the City's emergency notification system, which is used to notify residents in the event of an emergency and during routine activities. Additionally, it funds the city's ambulance and animal control contracts with Galveston County Health District.

No personnel.

Account #	Account	FY2022 Final Actual	FY2023 Amended Budget	FY2023 Projected Actual	FY2024 Adopted Budget	% Change from FY23 to FY24
118535	Emergency Management	\$ 3,198	\$ 8,200	\$ 3,500	\$ 6,450	-21.34%
118536	Ambulance Services	\$ 37,183	\$ 43,000	\$ 38,806	\$ 43,181	0.42%
118537	Animal Control Services	\$ 6,375	\$ 29,000	\$ 8,392	\$ 8,403	-71.02%
<b>CONTRACTUAL SERVICES</b>		<b>\$ 46,756</b>	<b>\$ 80,200</b>	<b>\$ 50,698</b>	<b>\$ 58,034</b>	<b>-27.64%</b>
<b>TOTAL 18-EMERGENCY MANAGEMENT</b>		<b>\$ 46,756</b>	<b>\$ 80,200</b>	<b>\$ 50,698</b>	<b>\$ 58,034</b>	<b>-27.64%</b>

### BUDGET HIGHLIGHTS

- ☞ **118535 -Emergency Management:**
  - ☞ Blackboard Connect Emergency Communication System -\$1,500
  - ☞ Maintenance: City Hall & Clubhouse Generators -\$2,000
  - ☞ Galveston County LEPC Membership -\$100
  - ☞ Texas Emergency Management Conference -City Administrator -\$2,500
- ☞ **118536 -Ambulance Services:** Increase of \$4,375 or 11.27%
- ☞ **118537 -Animal Control Services:** Increase of \$11 or .13%

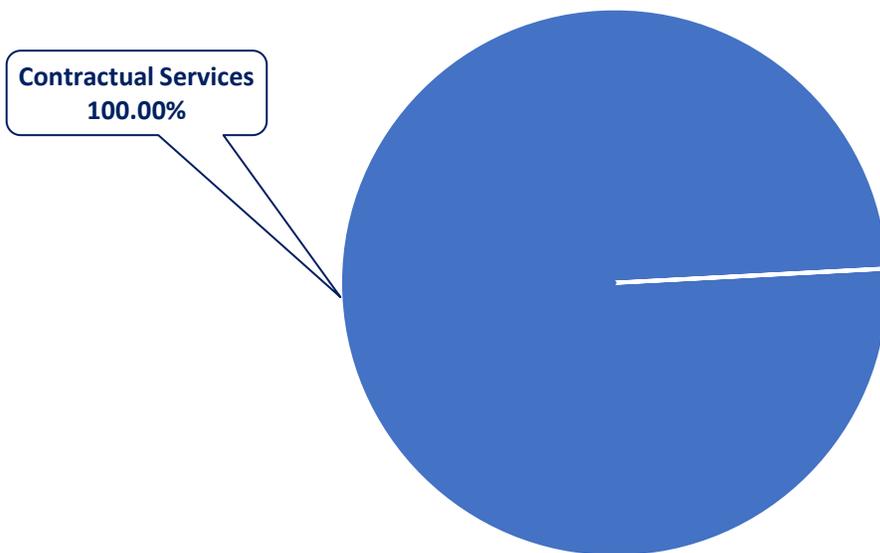


### 18-EMERGENCY MANAGEMENT

#### DEPARTMENTAL EXPENDITURES

Category	FY 2022 Final Actual	FY 2023 Amended Budget	FY 2023 Projected Actual	FY 2024 Adopted Budget
Contractual Services	\$ 46,756	\$ 80,200	\$ 50,698	\$ 58,034
<b>TOTAL</b>	<b>\$ 46,756</b>	<b>\$ 80,200</b>	<b>\$ 50,698</b>	<b>\$ 58,034</b>

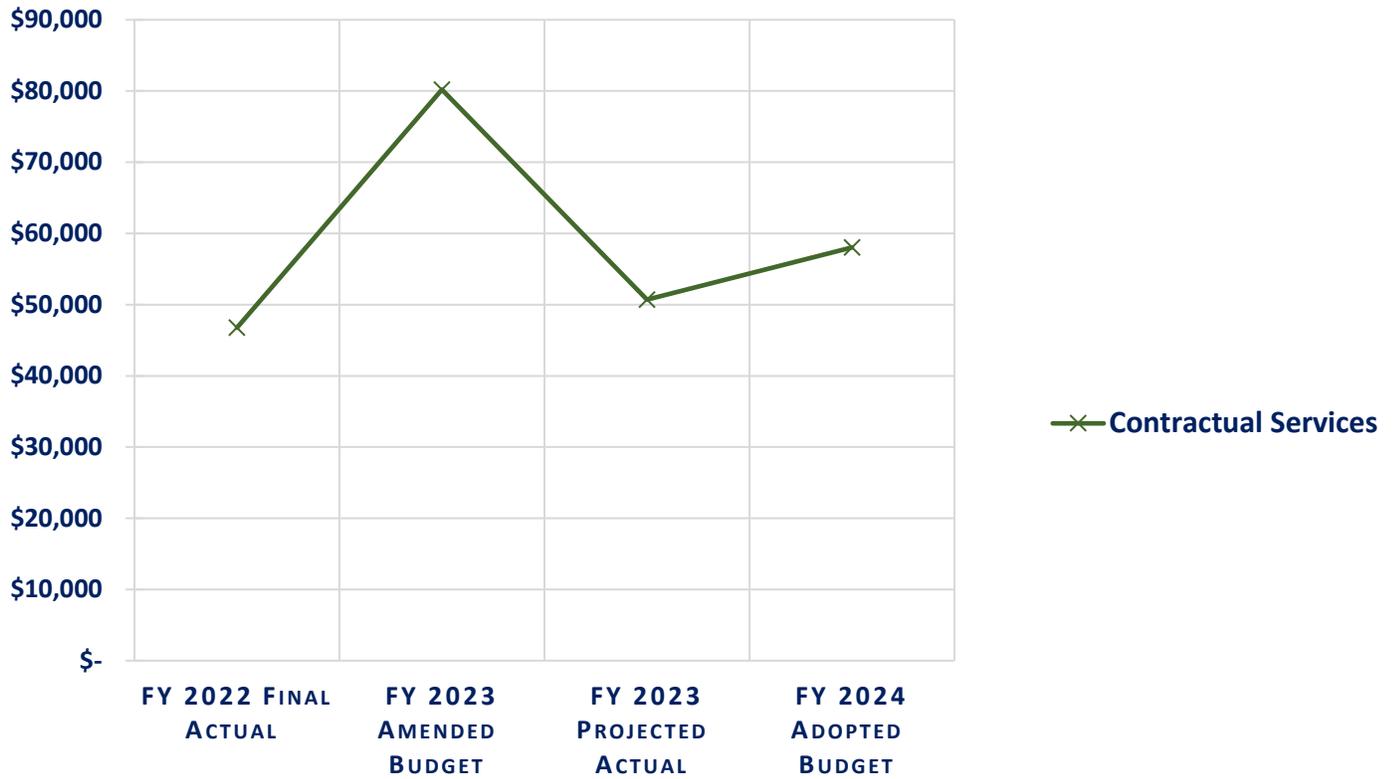
#### ADOPTED BUDGET EXPENDITURE ALLOCATION





### 18-EMERGENCY MANAGEMENT

#### HISTORICAL EXPENDITURES BY CATEGORY





## 19-GENERAL GOVERNMENT

### DESCRIPTION

The General Government department is responsible for all expenditures not classified in other specific city departments. Among these expenditures are insurance, annual audits, utility bills, landscaping, janitorial services, debt service, and transfers to other city funds.

No personnel.

### BUDGET HIGHLIGHTS

-  **119535 -Insurance & Bonds:** Overall increase of \$3,700 or 4.8%
-  **119595 -Landscaping Services:** Renewed contract with Earthworks Ground Maintenance -\$84,065, no major increase over FY23.
-  **119553 -Janitorial Services:** A new contract with DK's Dustbusters, Inc. for the janitorial services at City Hall and the Clubhouse (\$155/week and \$125/week) as well as window cleaning and refrigeration cleaning (\$65/month).
-  **119547 -Events -Holidays:** This new account will be used to purchase lights and decorations for city holidays during FY24. Also included in the funding is the rental of a lift for the installation of the Christmas lights and banners.
-  **118537 -Animal Control Services:** Increase of \$11 or .13%
-  **119510 -Principal -Lee Property Purchase:** The seventh installment of ten payments for the August 2017 purchase of the Lee property behind Galveston Bay Brewery (parking lot).
-  **119510a -Principal -McVaney Property Purchase:** Payment number two of six for the January 2023 purchase of the McVaney property (Paint & Body Shop). A transfer into the General Fund will be made by the EDC to reimburse this amount.
-  **119510b -Capital Lease -Motorola Equipment:** This is the second payment of five toward the purchase of a body camera system, license plate readers, and an electronic record management system for the police department. The total amount of \$109,522 was approved by the council in March 2022. Once the final payment is made in year five, the system will become the property of the city.
-  **119511 -Interest Expense -Lee Property:** The interest portion of the Lee property purchase loan. Payment number seven of ten.



**19-GENERAL GOVERNMENT**

**119596b -ARPA Projects Funding:** American Rescue Plan Act proceeds that will fund the following projects:

- ☞ Pedestrian Bridge -\$75,000**
- ☞ Covered Awning -Back parking lot of City Hall -\$60,000**
- ☞ Covered patio on second floor of City Hall -\$30,000**
- ☞ ClearGov Budgeting Program -\$10,000**
- ☞ Motorola System for police department (Initial Payment) -\$51,000**
- ☞ Public Works Truck -\$60,000**
- ☞ Replace sliding glass doors at City Hall -\$15,000**

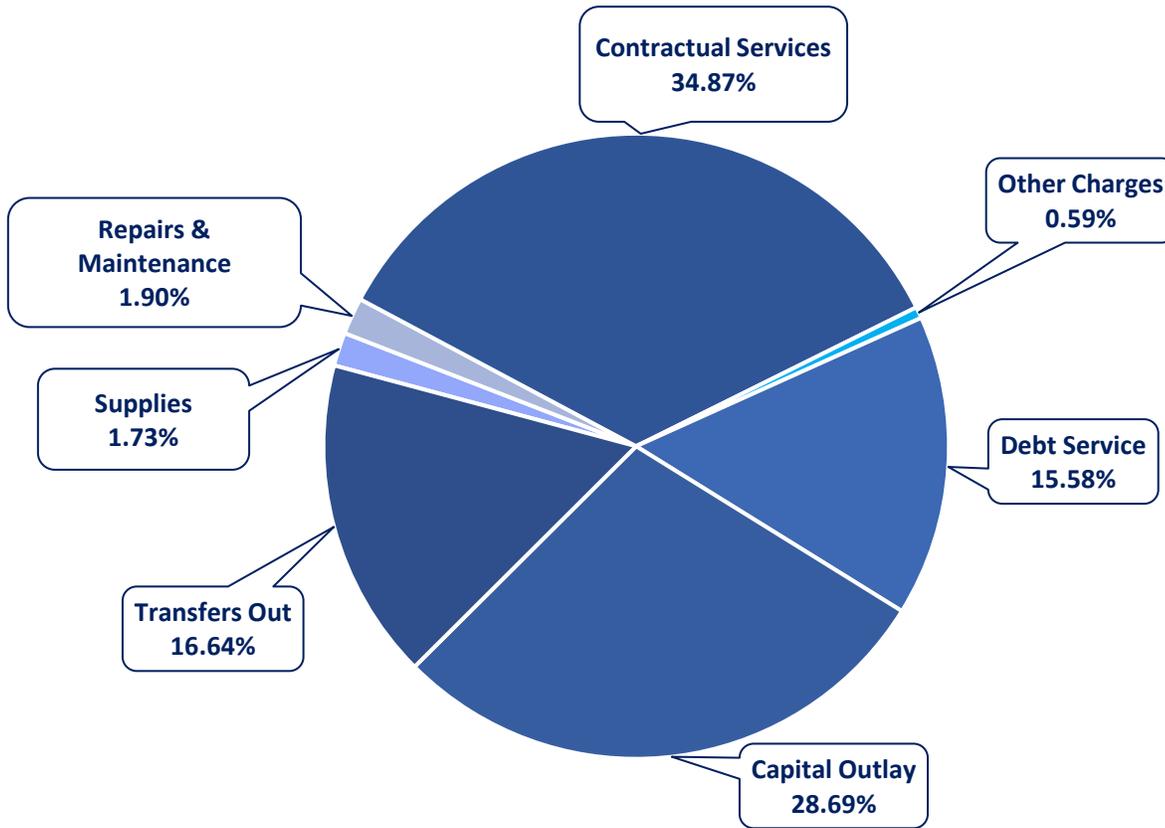
**DEPARTMENTAL EXPENDITURES**

<b>Category</b>	<b>FY 2022 Final Actual</b>	<b>FY 2023 Amended Budget</b>	<b>FY 2023 Projected Actual</b>	<b>FY 2024 Adopted Budget</b>
Supplies	\$ 12,318	\$ 15,500	\$ 16,794	\$ 18,200
Repairs & Maintenance	\$ 23,804	\$ 15,000	\$ 11,092	\$ 20,000
Contractual Services	\$ 362,478	\$ 381,550	\$ 389,870	\$ 366,805
Other Charges	\$ 7,074	\$ 250	\$ 3,085	\$ 6,250
Debt Service	\$ 94,957	\$ 94,956	\$ 94,956	\$ 163,941
Capital Outlay	\$ 5,488	\$ 137,167	\$ 63,890	\$ 301,797
Transfers Out	\$ 100,000	\$ 150,000	\$ 150,000	\$ 175,000
<b>TOTAL</b>	<b>\$ 606,119</b>	<b>\$ 794,423</b>	<b>\$ 729,687</b>	<b>\$1,051,993</b>



### 19-GENERAL GOVERNMENT

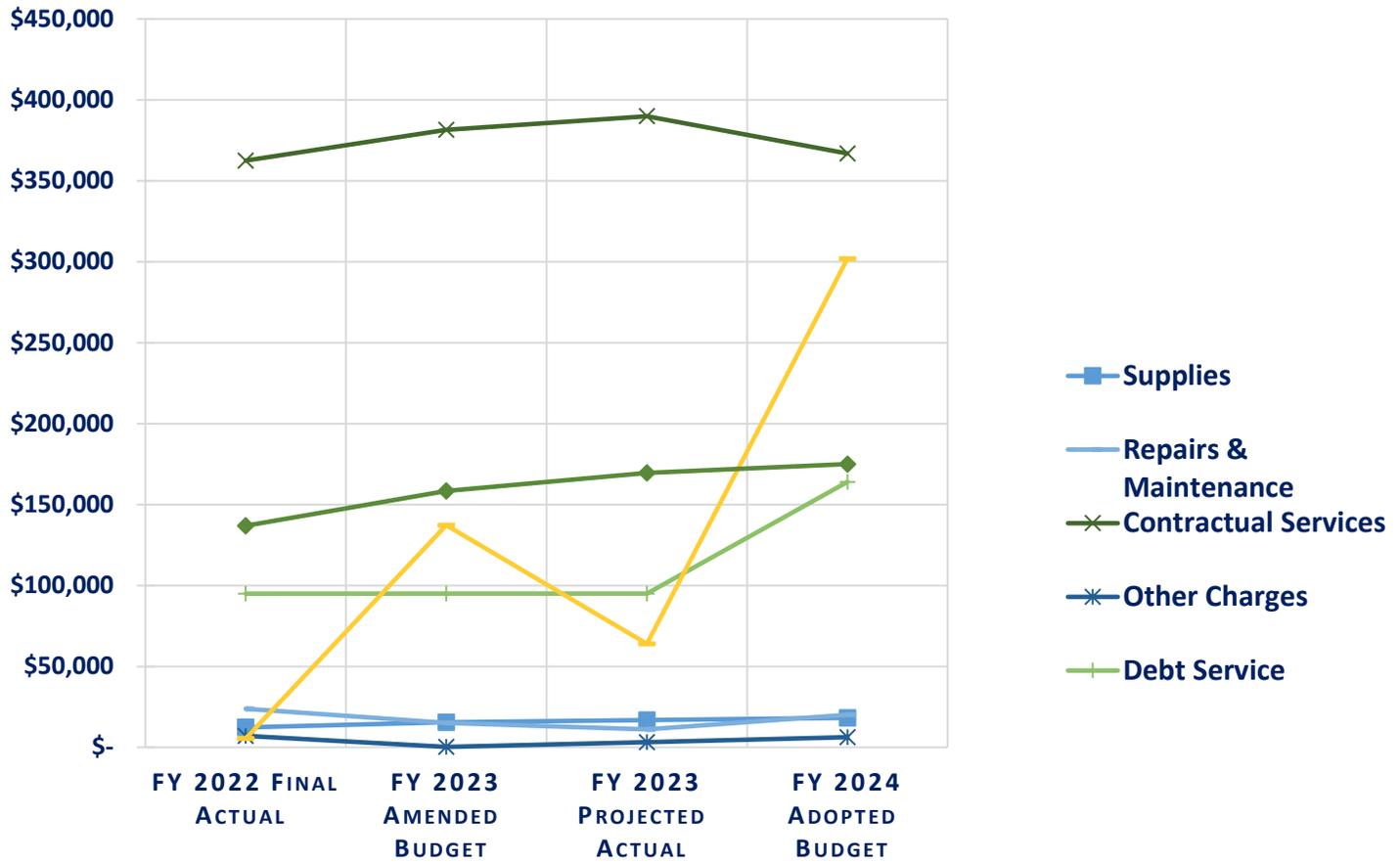
#### ADOPTED BUDGET EXPENDITURE ALLOCATION





### 19-GENERAL GOVERNMENT

#### HISTORICAL EXPENDITURES BY CATEGORY





**19-GENERAL GOVERNMENT**

Account #	Account	FY2022 Final Actual	FY2023 Amended Budget	FY2023 Projected Actual	FY2024 Adopted Budget	% Change from FY23 to FY24
119554	Printed Materials (Notices, etc.)	\$ 2,818	\$ 5,000	\$ 3,365	\$ 3,700	-26.00%
119555	Other Miscellaneous Supplies	\$ 9,500	\$ 7,500	\$ 9,616	\$ 10,000	33.33%
119556	PEG Funds -Restricted	\$ -	\$ 1,000	\$ 1,750	\$ 2,500	150.00%
119593	Office Furniture & Equipment	\$ -	\$ 2,000	\$ 2,063	\$ 2,000	0.00%
<b>SUPPLIES</b>		<b>\$ 12,318</b>	<b>\$ 15,500</b>	<b>\$ 16,794</b>	<b>\$ 18,200</b>	<b>17.42%</b>
119535	Bldg & Property Maint.	\$ 23,804	\$ 15,000	\$ 11,092	\$ 20,000	33.33%
<b>REPAIRS &amp; MAINTENANCE</b>		<b>\$ 23,804</b>	<b>\$ 15,000</b>	<b>\$ 11,092</b>	<b>\$ 20,000</b>	<b>33.33%</b>
119507	Other Employment Services	\$ 196	\$ 400	\$ 200	\$ 400	0.00%
119520	Software & Computer Services	\$ 85,586	\$ 75,000	\$ 73,850	\$ 75,000	0.00%
119521	Utilities	\$ 49,963	\$ 49,000	\$ 55,005	\$ 52,000	6.12%
119522	Dues, Memberships & Subscript.	\$ 2,279	\$ 3,000	\$ 1,390	\$ 2,000	-33.33%
119523	Postage & Shipping	\$ 2,141	\$ 4,500	\$ 2,469	\$ 3,200	-28.89%
119524	Code Supplement Service	\$ 2,200	\$ 2,500	\$ 1,817	\$ 2,500	0.00%
119535	Insurance & Bonds	\$ 62,639	\$ 600	\$ 610	\$ 1,000	66.67%
119535a	Insurance-Liability	\$ -	\$ 24,900	\$ 26,267	\$ 28,275	13.55%
119535b	Insurance-Property	\$ -	\$ 2,650	\$ 2,653	\$ 2,785	5.09%
119535c	Insurance-Worker's Comp	\$ -	\$ 25,700	\$ 28,814	\$ 29,100	13.23%
119535d	Insurance-Windstorm	\$ -	\$ 13,000	\$ 13,076	\$ 13,100	0.77%
119535e	Insurance-Flood	\$ -	\$ 6,150	\$ 6,150	\$ 7,400	20.33%
119531	Audit Expense	\$ 22,140	\$ 22,000	\$ 22,970	\$ 24,000	9.09%
119546	Other Contractual Services	\$ 39,008	\$ 56,000	\$ 57,772	\$ 25,000	-55.36%
119595	Landscaping Services-Other	\$ 89,127	\$ 85,000	\$ 312	\$ 3,000	-96.47%
119595a	Landscaping Services-Mowing	\$ -	\$ -	\$ 80,145	\$ 68,150	0.00%
119595b	Landscaping Services-Plants/Trees	\$ -	\$ -	\$ 1,800	\$ 5,380	0.00%
119595c	Landscaping Services-Mulch	\$ -	\$ -	\$ 3,700	\$ 3,200	0.00%
119595d	Landscaping Services-Chemicals	\$ -	\$ -	\$ -	\$ 4,335	0.00%
119553	Janitorial Services -Other	\$ 7,200	\$ 11,150	\$ 10,870	\$ 500	-95.52%
119553a	Janitorial Services -City Hall	\$ -	\$ -	\$ -	\$ 9,380	0.00%
119553b	Janitorial Services -Clubhouse	\$ -	\$ -	\$ -	\$ 6,500	0.00%
119553c	Janitorial Services -Supplies	\$ -	\$ -	\$ -	\$ 600	0.00%
<b>CONTRACTUAL SERVICES</b>		<b>\$ 362,478</b>	<b>\$ 381,550</b>	<b>\$ 389,870</b>	<b>\$ 366,805</b>	<b>-3.86%</b>



**19-GENERAL GOVERNMENT**

Account #	Account	FY2022 Final Actual	FY2023 Amended Budget	FY2023 Projected Actual	FY2024 Adopted Budget	% Change from FY23 to FY24
119543	Children's Library	\$ 207	\$ 250	\$ 85	\$ 250	0.00%
119547	Events -City 60th Celebration	\$ 6,867	\$ -	\$ -	\$ -	0.00%
119547a	Events -Holidays	\$ -	\$ -	\$ 3,000	\$ 6,000	0.00%
<b>OTHER CHARGES</b>		<b>\$ 7,074</b>	<b>\$ 250</b>	<b>\$ 3,085</b>	<b>\$ 6,250</b>	<b>2400.00%</b>
119510	Principal -Lee Property Purchase	\$ 79,525	\$ 81,910	\$ 81,910	\$ 84,368	3.00%
119510a	Principal -McVaney Purchase -EDC	\$ -	\$ -	\$ -	\$ 50,000	0.00%
119510b	Capital Lease -Motorola Equipment	\$ -	\$ -	\$ -	\$ 18,984	0.00%
119511	Interest Expense -Lee Property	\$ 15,432	\$ 13,046	\$ 13,046	\$ 10,589	-18.83%
<b>DEBT SERVICE</b>		<b>\$ 94,957</b>	<b>\$ 94,956</b>	<b>\$ 94,956</b>	<b>\$ 163,941</b>	<b>72.65%</b>
119592	Land	\$ -	\$ 52,167	\$ 53,167	\$ -	-100.00%
119596	Other Improvements	\$ 5,488	\$ 85,000	\$ 10,723	\$ -	-100.00%
119596b	ARPA Projects Funding	\$ -	\$ -	\$ -	\$ 301,797	0.00%
<b>CAPITAL OUTLAY</b>		<b>\$ 5,488</b>	<b>\$ 137,167</b>	<b>\$ 63,890</b>	<b>\$ 301,797</b>	<b>120.02%</b>
119601	Transfer To -Roads & Drainage	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000	0.00%
119602	Transfer To -Capital Equipment	\$ 25,000	\$ 50,000	\$ 50,000	\$ 75,000	50.00%
<b>TRANSFERS TO OTHER FUNDS</b>		<b>\$ 100,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 175,000</b>	<b>16.67%</b>
<b>TOTAL 19-GENERAL GOVERNMENT</b>		<b>\$ 606,119</b>	<b>\$ 794,423</b>	<b>\$ 729,687</b>	<b>\$ 1,051,993</b>	<b>32.42%</b>

**City of Clear Lake Shores**

**FY24**

**Budget**

**Capital Projects Fund**





**CAPITAL EQUIPMENT FUND**

**DESCRIPTION**

The Capital Equipment Fund was established by Resolution, 2015-7, on April 7, 2015. The Fund was established to fund the acquisition and replacement of vehicles and other capital equipment. It allows the City Administrator, economic conditions permitting, to include in the annual budget an allocation of funds to be transferred from the General Fund to the Capital Equipment Fund. The transferred funds equal the calculated depreciation of existing equipment, so that over time, the Fund will develop a sufficient level of funding to pay for new and replacement vehicles and equipment without the need to incur debt. Only vehicles having an initial cost exceeding \$5,000 (five thousand dollars) shall be purchased by the Fund and the expenditure of funds from the Fund shall be expressly approved by the City Council.

No personnel.

**BUDGET HIGHLIGHTS**

It is the goal of this fund for FY24 to accumulate reserves sufficient to provide for the future funding of capital assets, primarily vehicles. As a result of the purchase of the police fleet during FY22, the fund balance was depleted. Due to this, FY24 does not have any budgeted expenditures.

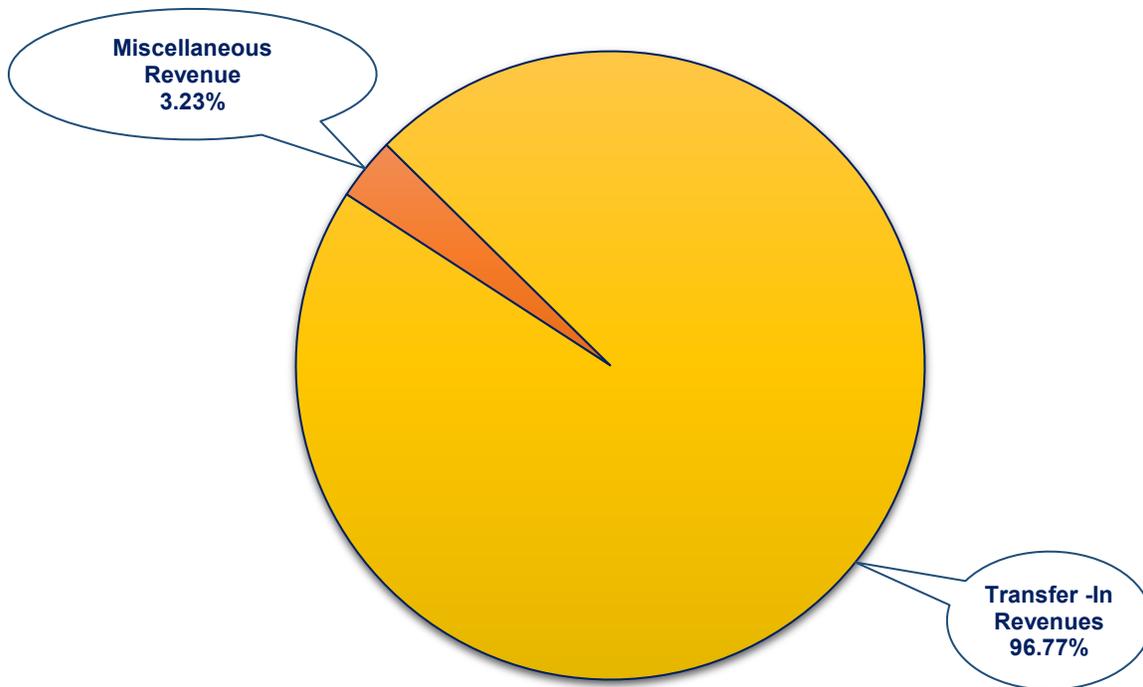
Account #	Account	FY2022 Final Actual	FY2023 Amended Budget	FY2023 Projected Actual	FY2024 Adopted Budget
<b>Estimated Beginning Fund Balance:</b>		\$ 276,805	\$ 20,641	\$ 20,641	\$ 71,476
<b>Revenues</b>					
400480	Interest Income	\$ 429	\$ 100	\$ 1,005	\$ 2,500
400610	Transfer from General Fund	\$ 25,000	\$ 50,000	\$ 50,000	\$ 75,000
<b>Total Revenues</b>		\$ 25,429	\$ 50,100	\$ 51,005	\$ 77,500
<b>Expenditures -Capital Outlay</b>					
414590	Police -Vehicles & Accessories	\$ 256,535	\$ 55,000	\$ 170	\$ -
416590	Public Works -Vehicles & Accessories	\$ 25,057	\$ -	\$ -	\$ -
<b>Total Expenditures -Capital Outlay</b>		\$ 281,592	\$ 55,000	\$ 170	\$ -
<b>Revenues Less Expenditures</b>		\$ (256,163)	\$ (4,900)	\$ 50,835	\$ 77,500
<b>Estimated Ending Fund Balance:</b>		\$ 20,641	\$ 15,741	\$ 71,476	\$ 148,976



**CAPITAL EQUIPMENT FUND**

**REVENUES BY CATEGORY**

Category	FY 2022 Final Actual	FY 2023 Amended Budget	FY 2023 Projected Actual	FY 2024 Adopted Budget
Miscellaneous Revenue	\$ 429	\$ 100	\$ 1,005	\$ 2,500
Transfers-In Revenues	\$ 25,000	\$ 50,000	\$ 50,000	\$ 75,000
<b>TOTAL</b>	<b>\$ 25,429</b>	<b>\$ 50,100</b>	<b>\$ 51,005</b>	<b>\$ 77,500</b>



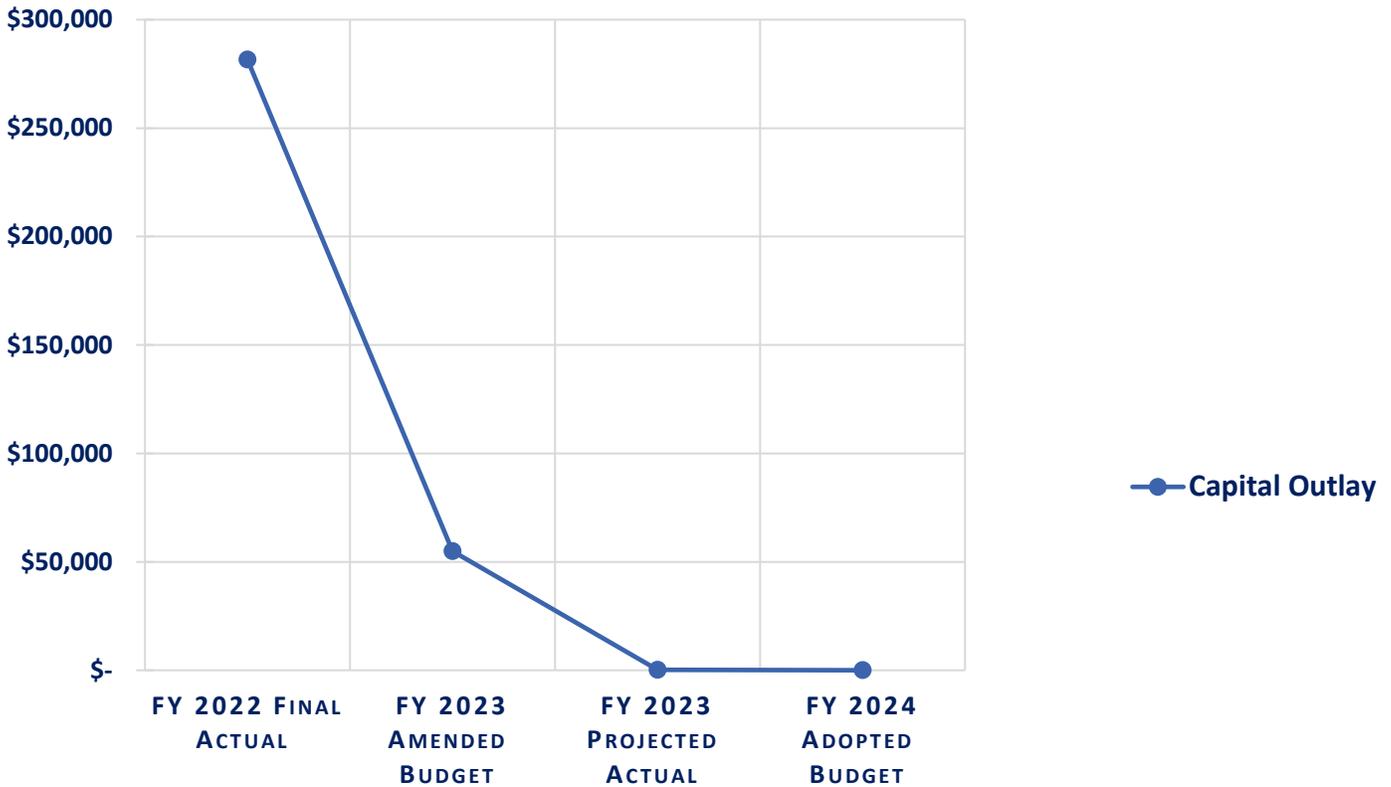


### CAPITAL EQUIPMENT FUND

#### EXPENDITURES BY CATEGORY

Category	FY 2022 Final Actual	FY 2023 Amended Budget	FY 2023 Projected Actual	FY 2024 Adopted Budget
Capital Outlay	\$ 281,592	\$ 55,000	\$ 170	\$ -
<b>TOTAL</b>	<b>\$ 281,592</b>	<b>\$ 55,000</b>	<b>\$ 170</b>	<b>\$ -</b>

#### HISTORICAL EXPENDITURES BY CATEGORY



**City of Clear Lake Shores**  
**FY24**  
**Budget**  
**Special Revenue Funds**



Paul Shelley Pavilion



## ROADS & DRAINAGE FUND

### DESCRIPTION

The Roads & Drainage Fund is a special revenue fund that was established to account for financial resources that are to be used to construct or otherwise acquire major, long-lived general government capital facilities – such as buildings, streets, highways, storm water drainage systems, and bridges. Its principal purpose is to ensure and demonstrate the economical and legal expenditure of the dedicated financial resources, but it also serves as a cost accounting mechanism for major capital outlay projects.

No personnel.

### BUDGET HIGHLIGHTS

#### **FY24 Projects Funded per the Roads & Drainage Ten Year Plan:**

-  Bridge Refurbishment -\$50,000
-  CLR – S Improvement -Elm \$300,000
-  CLR Bridge Approaches & Sidewalks to Birch -\$200,000
-  Drainage Maintenance -\$105,000
-  Maintenance & Repair -Roads -\$85,000
-  Maintenance & Repair -Ditches -\$25,000

#### **FY24 Professional Fees:**

-  Bridge Repair Study -\$20,000
-  City Project Engineer & Inspector -\$43,890
-  Pavement Management Group -\$3,500
-  High Tide Elevations -\$47,000



**ROADS & DRAINAGE FUND**

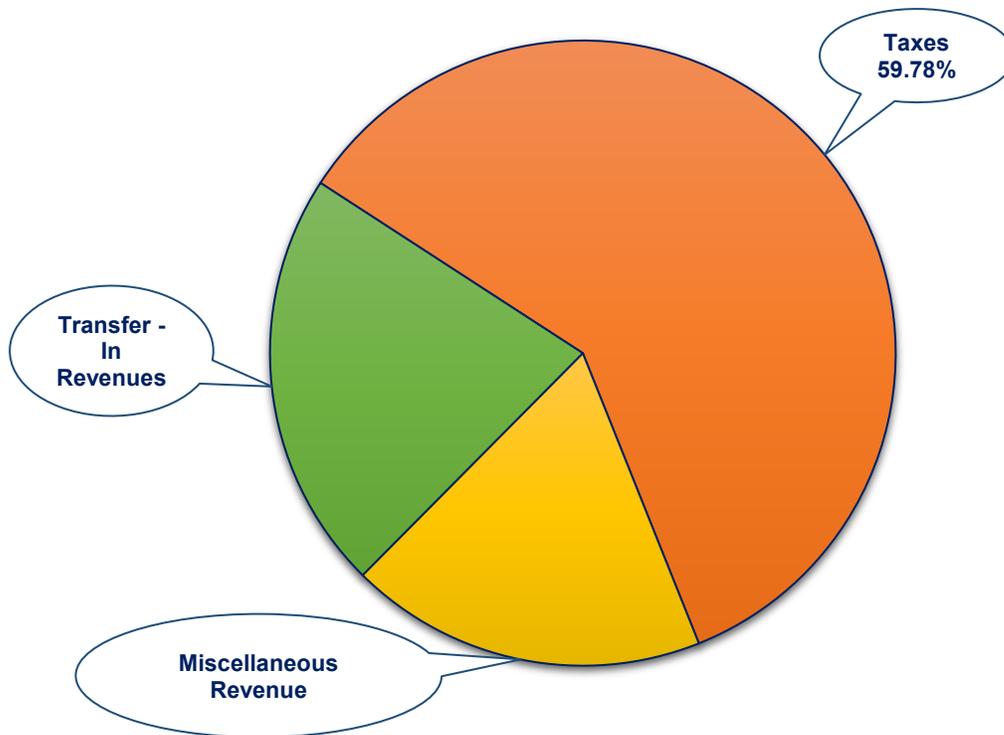
Account #	Account	FY2022 Final Actual	FY2023 Amended Budget	FY2023 Projected Actual	FY2024 Adopted Budget
<b>Estimated Beginning Fund Balance:</b>		<b>\$ 1,712,532</b>	<b>\$ 1,935,219</b>	<b>\$ 1,935,219</b>	<b>\$ 2,417,438</b>
<b>Revenues</b>					
200406	Sales Tax	\$ 312,043	\$ 280,000	\$ 327,752	\$ 275,000
200480	Interest Income	\$ 14,404	\$ 6,000	\$ 96,867	\$ 85,000
200610	Transfer from General Fund	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000
<b>Total Revenues</b>		<b>\$ 401,447</b>	<b>\$ 386,000</b>	<b>\$ 524,619</b>	<b>\$ 460,000</b>
<b>Expenditures -Roads &amp; Drainage</b>					
216546	Other Contractual Services	\$ 35,899	\$ 80,000	\$ 7,300	\$ 114,390
216595	Other Infrastructure Improvements	\$ 142,861	\$ 385,000	\$ 16,890	\$ 825,439
216604	Transfer to Plaza Ten 06 Corp.	\$ -	\$ -	\$ 18,211	\$ -
<b>Total Expenditures -Roads &amp; Drainage</b>		<b>\$ 178,760</b>	<b>\$ 465,000</b>	<b>\$ 42,401</b>	<b>\$ 939,829</b>
<b>Revenues Less Expenditures</b>		<b>\$ 222,687</b>	<b>\$ (79,000)</b>	<b>\$ 482,219</b>	<b>\$ (479,829)</b>
<b>Estimated Ending Fund Balance:</b>		<b>\$ 1,935,219</b>	<b>\$ 1,856,219</b>	<b>\$ 2,417,438</b>	<b>\$ 1,937,609</b>



**ROADS & DRAINAGE FUND**

**REVENUES BY CATEGORY**

Category	FY 2022 Final Actual	FY 2023 Amended Budget	FY 2023 Projected Actual	FY 2024 Adopted Budget
Taxes	\$ 312,043	\$ 280,000	\$ 327,752	\$ 275,000
Miscellaneous Revenue	\$ 14,404	\$ 6,000	\$ 96,867	\$ 85,000
Transfers-In Revenues	\$ 75,000	\$ 100,000	\$ 100,000	\$ 100,000
<b>TOTAL</b>	<b>\$ 401,447</b>	<b>\$ 386,000</b>	<b>\$ 524,619</b>	<b>\$ 460,000</b>

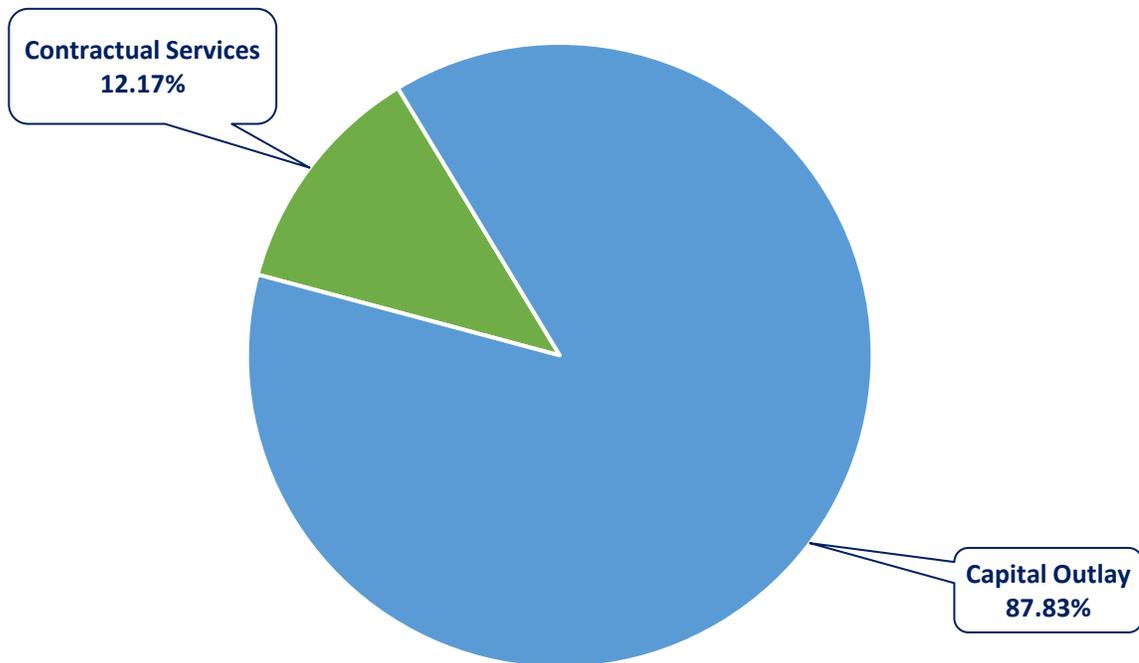




**ROADS & DRAINAGE FUND**

**EXPENDITURES BY CATEGORY**

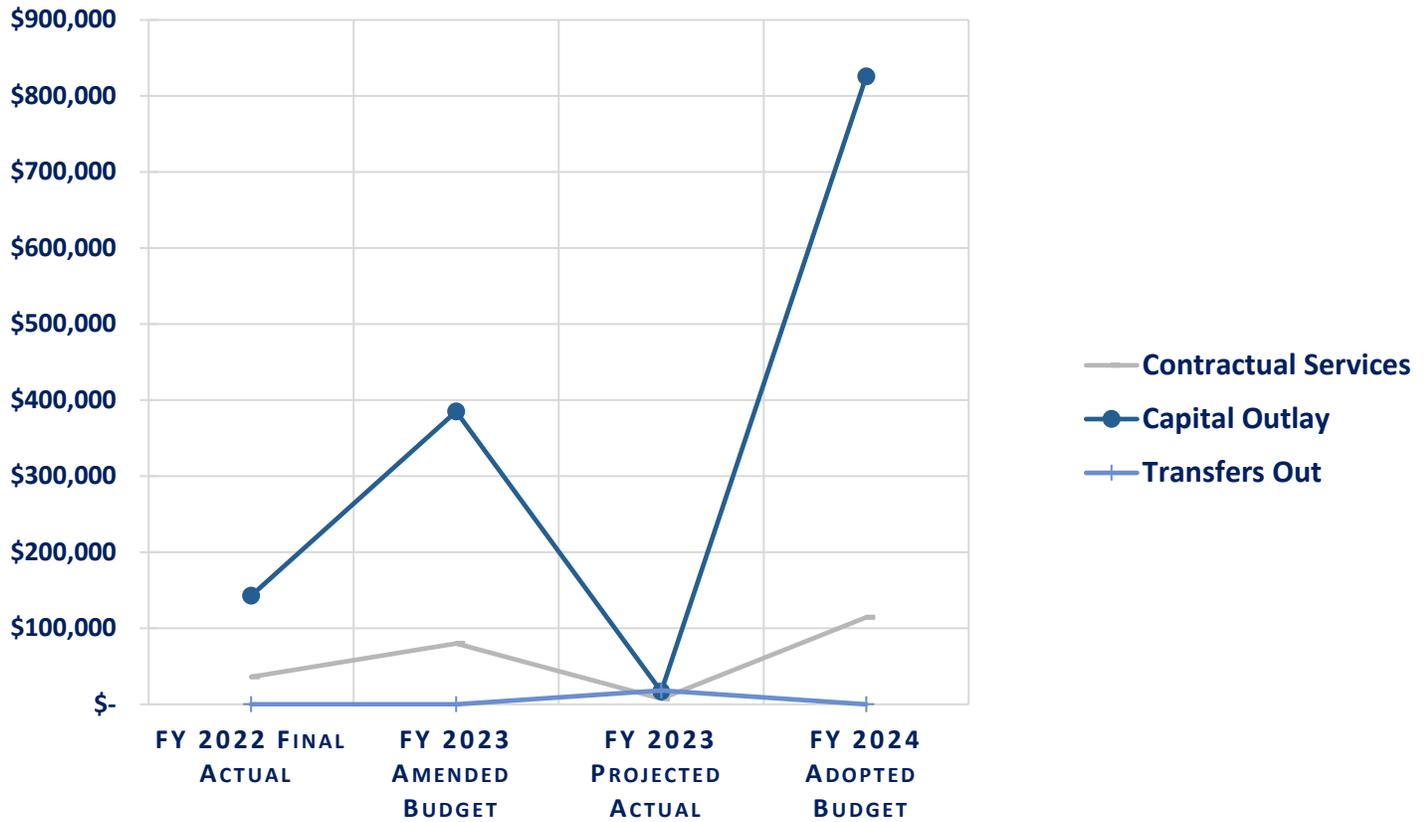
Category	FY 2022 Final Actual	FY 2023 Amended Budget	FY 2023 Projected Actual	FY 2024 Adopted Budget
Contractual Services	\$ 35,899	\$ 80,000	\$ 7,300	\$ 114,390
Capital Outlay	\$ 142,861	\$ 385,000	\$ 16,890	\$ 825,439
Transfers Out	\$ -	\$ -	\$ 18,211	\$ -
<b>TOTAL</b>	<b>\$ 178,760</b>	<b>\$ 465,000</b>	<b>\$ 42,401</b>	<b>\$ 939,829</b>





### ROADS & DRAINAGE FUND

#### HISTORICAL EXPENDITURES BY CATEGORY





## PLAZA TEN 06 CORPORATION

### DESCRIPTION

The Plaza Ten 06 Corporation is a nonprofit corporation and is a local government corporation organized by the City pursuant to Subchapter D of Chapter 431 of the Texas Transportation Code for acquiring land and/or buildings within the City limits or extraterritorial jurisdiction of the City and the subsequent planning for and redevelopment of such properties. The Board of Directors consists of five members appointed by, and who serve at the discretion of, the City Council. City Council approval is required for annual budgets and bonded debt issuance. The City Council may dissolve the Corporation at any time with a majority vote and, in the event of dissolution, net position of the Corporation shall be conveyed to the City.

No personnel.

### BUDGET HIGHLIGHTS

-  **825546a -Legal Expense:** Funding for the new contract with Gregg & Gregg for legal services. -\$5,000
-  **825546b -Administrative Support Services:** This funding will be used to pay for the new contract with the City of Clear Lake Shores for administrative support services. \$6,000 (\$500/month)
-  **825590 -Capital Outlay -Okie's Pathway:** Funding for a new concrete pathway from West Lot back to Okies. -\$10,000
-  **825590a-Capital Outlay -Pathway Lighting:** -Funding to provide lighting for the new pathway. -\$2,500



**PLAZA TEN 06 CORPORATION**

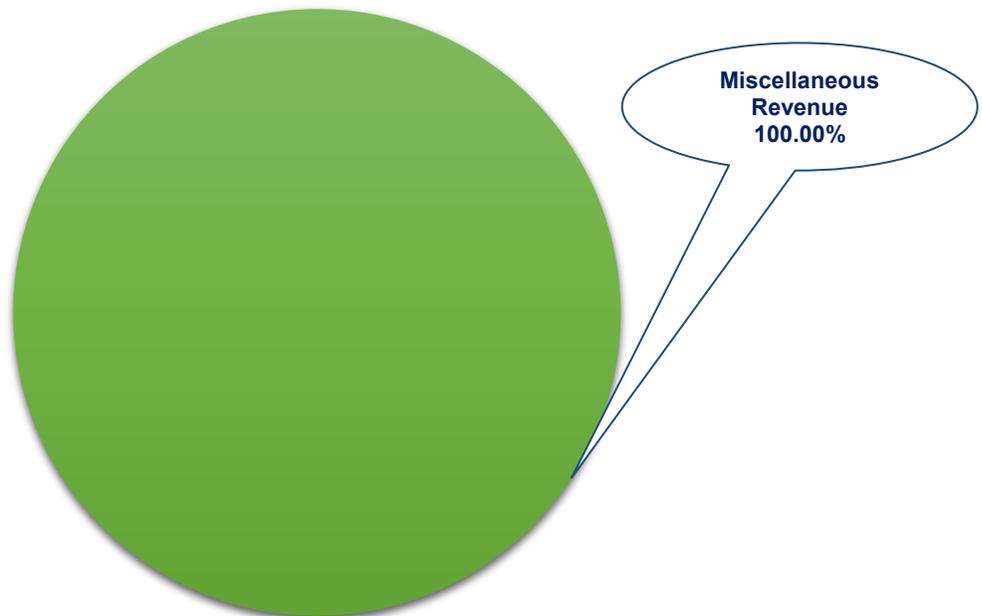
Account #	Account	FY2022 Final Actual	FY2023 Amended Budget	FY2023 Projected Actual	FY2024 Adopted Budget
<b>Estimated Beginning Fund Balance:</b>		<b>\$ 70,520</b>	<b>\$ 98,547</b>	<b>\$ 98,547</b>	<b>\$ 116,087</b>
<b><u>Revenues</u></b>					
800480	Interest Income	\$ 761	\$ 100	\$ 4,117	\$ 3,000
800482a	Lease Revenue -Okie's Yardhouse	\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,000
800604	Transfer from Roads & Drainage	\$ -	\$ -	\$ 18,211	\$ -
<b>Total Revenues</b>		<b>\$ 48,761</b>	<b>\$ 48,100</b>	<b>\$ 70,328</b>	<b>\$ 51,000</b>
<b><u>Expenditures -Plaza Ten 06</u></b>					
825521	Utilities	\$ 1,082	\$ 1,000	\$ 2,092	\$ 2,500
825528	Insurance & Bonds	\$ -	\$ -	\$ -	\$ 1,000
825546	Other Contractual Services	\$ 18,956	\$ 54,500	\$ 50,696	\$ 5,000
825546a	Legal Expense	\$ -	\$ -	\$ -	\$ 5,000
825546b	Administrative Support Services	\$ -	\$ -	\$ -	\$ 6,000
825555	Other Misc. Supplies	\$ 695	\$ -	\$ -	\$ 100
825590	Capital Outlay-Okie's Pathway	\$ -	\$ -	\$ -	\$ 10,000
825590a	Capital Outlay-Pathway Lighting	\$ -	\$ -	\$ -	\$ 2,500
<b>Total Expenditures -Plaza Ten 06</b>		<b>\$ 20,734</b>	<b>\$ 55,500</b>	<b>\$ 52,788</b>	<b>\$ 32,100</b>
<b>Revenues Less Expenditures</b>		<b>\$ 28,027</b>	<b>\$ (7,400)</b>	<b>\$ 17,540</b>	<b>\$ 18,900</b>
<b>Estimated Ending Fund Balance:</b>		<b>\$ 98,547</b>	<b>\$ 91,147</b>	<b>\$ 116,087</b>	<b>\$ 134,987</b>



**PLAZA TEN 06 CORPORATION**

**REVENUES BY CATEGORY**

Category	FY 2022 Final Actual	FY 2023 Amended Budget	FY 2023 Projected Actual	FY 2024 Adopted Budget
Miscellaneous Revenue	\$ 48,761	\$ 48,100	\$ 52,117	\$ 51,000
Transfers-In Revenues	\$ -	\$ -	\$ 18,211	\$ -
<b>TOTAL</b>	<b>\$ 48,761</b>	<b>\$ 48,100</b>	<b>\$ 70,328</b>	<b>\$ 51,000</b>

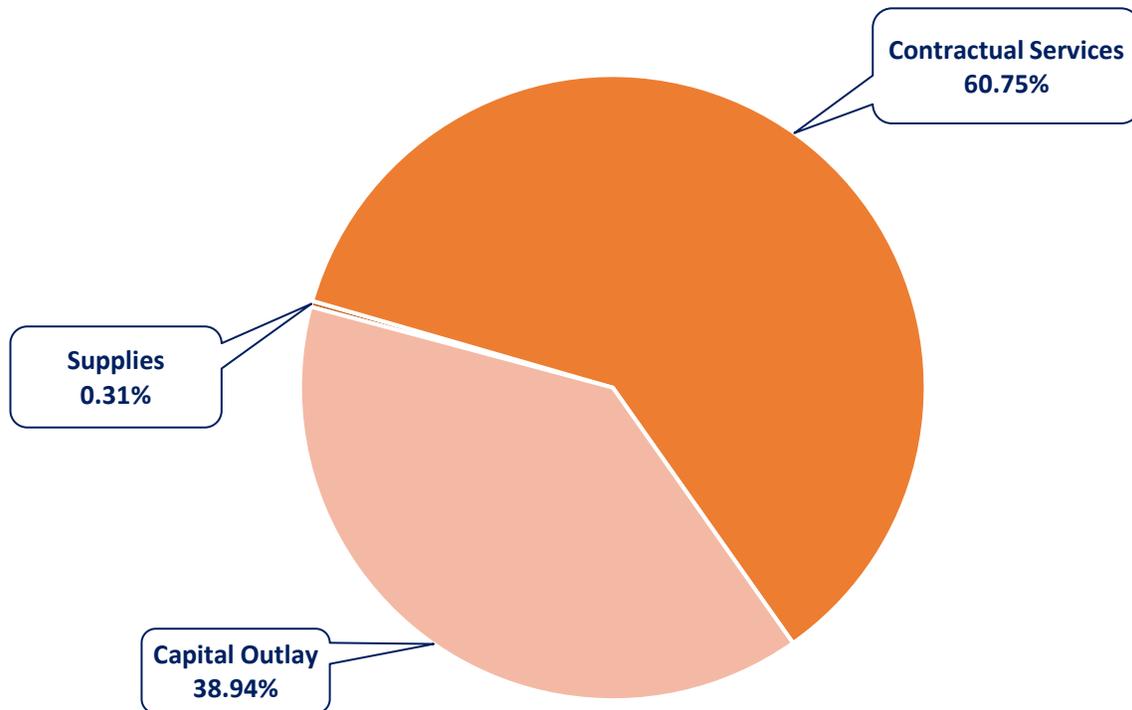




**PLAZA TEN 06 CORPORATION**

**EXPENDITURES BY CATEGORY**

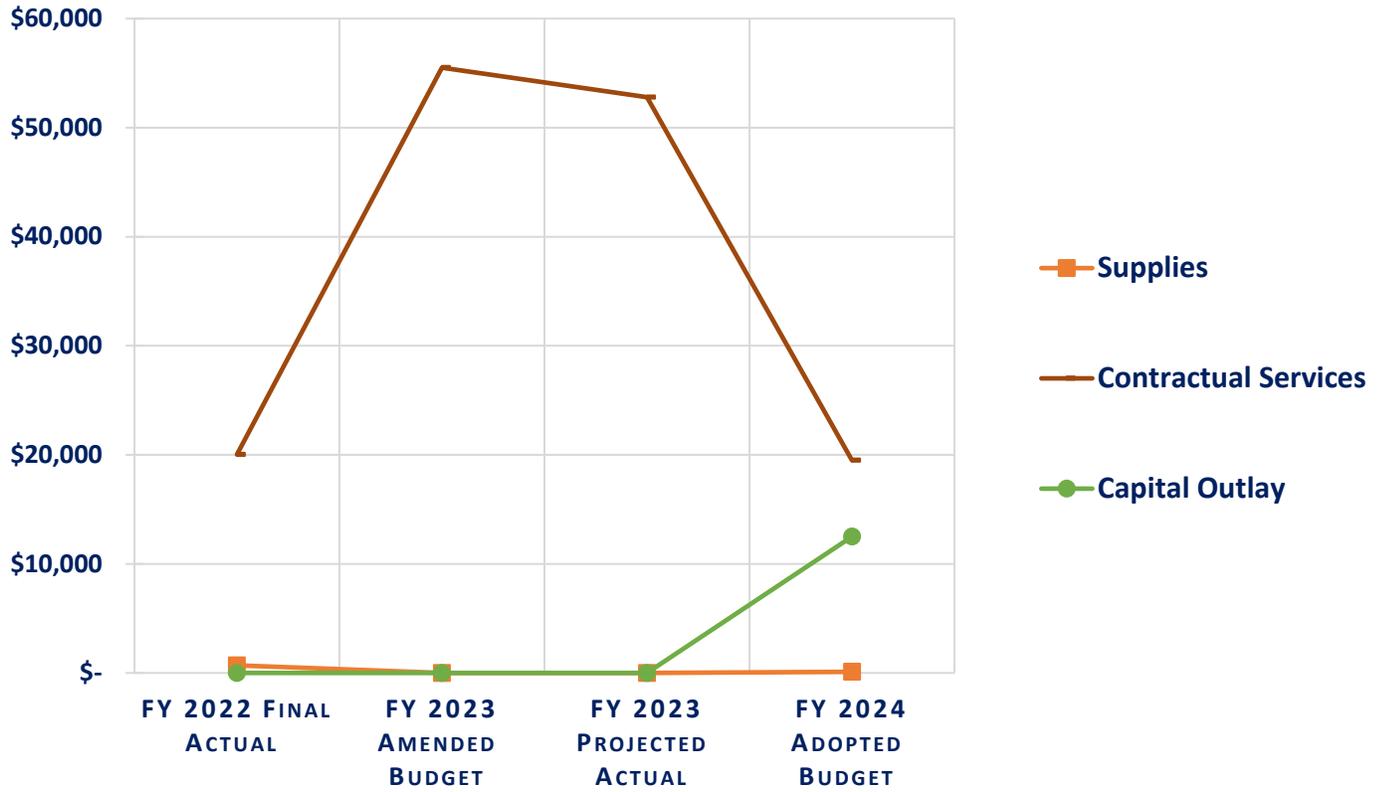
Category	FY 2022 Final Actual	FY 2023 Amended Budget	FY 2023 Projected Actual	FY 2024 Adopted Budget
Supplies	\$ 695	\$ -	\$ -	\$ 100
Contractual Services	\$ 20,038	\$ 55,500	\$ 52,788	\$ 19,500
Capital Outlay	\$ -	\$ -	\$ -	\$ 12,500
<b>TOTAL</b>	<b>\$ 20,734</b>	<b>\$ 55,500</b>	<b>\$ 52,788</b>	<b>\$ 32,100</b>





### PLAZA TEN 06 CORPORATION

#### HISTORICAL EXPENDITURES BY CATEGORY





## ECONOMIC DEVELOPMENT CORPORATION (EDC)

### DESCRIPTION

The EDC was developed by the city after the voters approved an additional sales tax. The corporation was created under the Texas Development Corporation Act of 1979 which allows City's to collect sales tax for the purpose of promoting, assisting, and enhancing economic and development activities on behalf of the city. The Board of Directors are appointed by and serve at the discretion of the City Council. City Council approval is required for annual budgets and bonded debt issuance. In the event of dissolution, net position of the EDC shall be conveyed to the City.

No personnel.

### BUDGET HIGHLIGHTS

-  **926521-Administrative Support Services** -Support services contract with the City for EDC's administrative needs. -\$1,500/month (\$18,000 annual)
-  **926525-Public Relations/Marketing** -Bay Area Houston CVB membership -\$15,000
-  **926541-Concert Series** -Provide funding for six Jammin on Jarboe concerts beginning April 2024 through September 2024, as well as security at the events -\$240 per concert.
-  **926546a-Legal Services** -Funding for a new contract between EDC & Gregg & Gregg, PC.
-  **926595h-CLR Public Parking-East Lot @ Okies** -Final phase of the parking lot project located at Okies Yardhouse.
-  **926595f-Shell Bottom Ramp Project** -Majority of the funds for this project will be provided by a grant from the Texas Parks & Wildlife Department. The EDC's share of the funding is 25% (\$41,250) and the grant portion is 75% (\$123,750).
-  **926596-True North Marine 380 Agreement** -True North Marine receives a rebate on sales tax paid on sales exceeding \$2.5 million for the period August 2022 – July 2023. FY24 represents year 4 of the agreement, and the rebate amount will be 35% of the sales tax paid on taxable sales exceeding \$2.5 million.
-  **926604-Transfer to General Fund** -Transfer of funds to the General Fund to cover the principal payment on the McVaney (Paint & Body Shop) property purchase. FY24 will be the second of six installment payments.



**ECONOMIC DEVELOPMENT CORPORATION (EDC)**

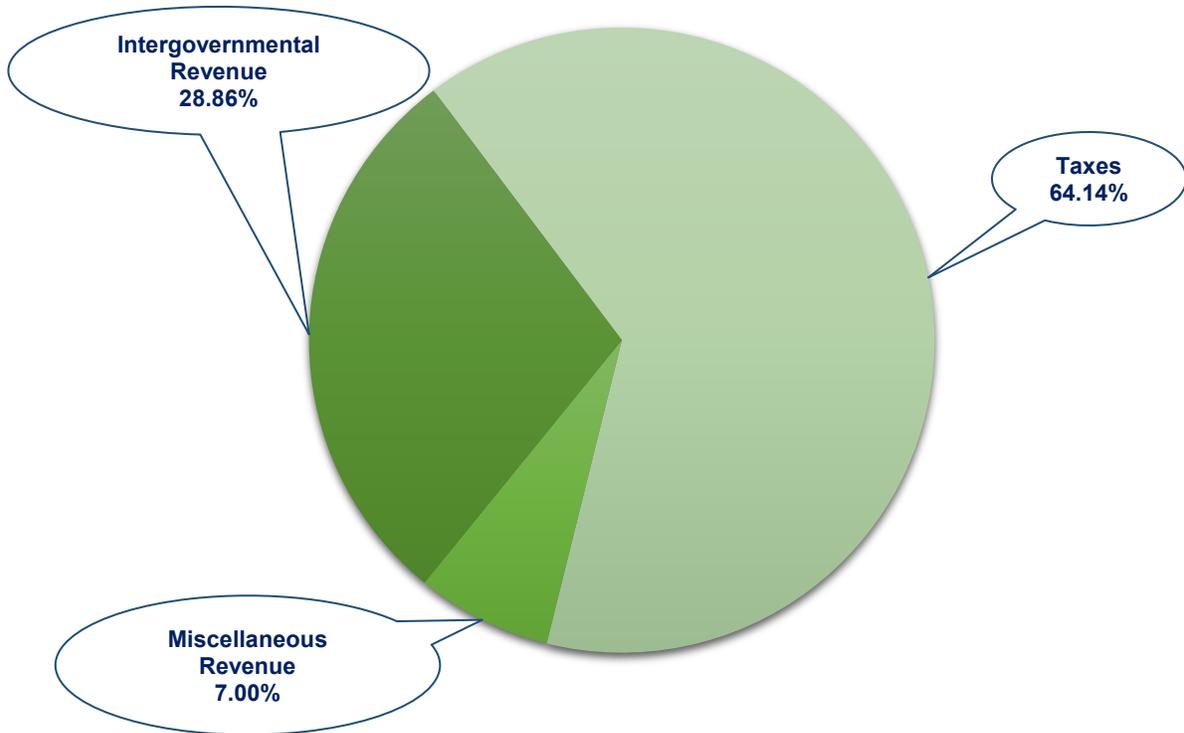
Account #	Account	FY2022 Final Actual	FY2023 Amended Budget	FY2023 Projected Actual	FY2024 Adopted Budget
<b>Estimated Beginning Fund Balance:</b>		<b>\$ 492,722</b>	<b>\$ 751,839</b>	<b>\$ 751,839</b>	<b>\$ 793,267</b>
<b>Revenues</b>					
900406	Sales Tax	\$ 312,043	\$ 280,000	\$ 327,752	\$ 275,000
900480	Interest Income	\$ 4,644	\$ 800	\$ 34,284	\$ 30,000
900485	TPWD-Shell Bottom Grant	\$ -	\$ -	\$ 4,216	\$ 123,750
<b>Total Revenues</b>		<b>\$ 316,688</b>	<b>\$ 280,800</b>	<b>\$ 366,252</b>	<b>\$ 428,750</b>
<b>Expenditures -EDC</b>					
926521	Administrative Support Services	\$ -	\$ -	\$ -	\$ 18,000
926522	Dues, Memberships & Subscript.	\$ 4,500	\$ 5,000	\$ 4,500	\$ 5,000
926525	Public Relations/Marketing	\$ 18,200	\$ 22,000	\$ 16,000	\$ 22,000
926532	Travel & Training	\$ 175	\$ 3,500	\$ 206	\$ 3,500
926541	Concert Series	\$ 11,500	\$ 12,000	\$ 11,480	\$ 12,000
926546	Other Contractual Services	\$ 8,310	\$ 45,000	\$ 5,168	\$ 45,000
926546a	Legal Services	\$ -	\$ -	\$ -	\$ 2,500
926548a	TC Flood Recovery Grants	\$ 4,086	\$ -	\$ -	\$ -
926554	Printed Materials	\$ -	\$ 1,000	\$ -	\$ 1,000
926595	Other Infrastructure Improvements	\$ -	\$ -	\$ 35,614	\$ -
926595e	CLR Public Parking-West	\$ 10,800	\$ -	\$ 151,378	\$ -
926595h	CLR Public Parking-East	\$ -	\$ -	\$ -	\$ 425,000
926595f	Shell Bottom Ramp (TPWD Grant)	\$ -	\$ 165,000	\$ 525	\$ 165,000
926595g	Palm Tree Replacement	\$ -	\$ 50,000	\$ 45,164	\$ -
926596	True North Marine 380 Agreement	\$ -	\$ 3,500	\$ 2,622	\$ 2,000
926604	Transfer to General Fund	\$ -	\$ 202,167	\$ 52,167	\$ 50,000
926700	Capital Contributions	\$ -	\$ 50,000	\$ -	\$ -
<b>Total Expenditures -EDC</b>		<b>\$ 57,570</b>	<b>\$ 559,167</b>	<b>\$ 324,824</b>	<b>\$ 751,000</b>
<b>Revenues Less Expenditures</b>		<b>\$ 259,117</b>	<b>\$(278,367)</b>	<b>\$ 41,428</b>	<b>\$(322,250)</b>
<b>Estimated Ending Fund Balance:</b>		<b>\$ 751,839</b>	<b>\$ 473,472</b>	<b>\$ 793,267</b>	<b>\$ 471,017</b>



**ECONOMIC DEVELOPMENT CORPORATION (EDC)**

**REVENUES BY CATEGORY**

Category	FY 2022 Final Actual	FY 2023 Amended Budget	FY 2023 Projected Actual	FY 2024 Adopted Budget
Taxes	\$ 262,861	\$ 280,000	\$ 327,752	\$ 275,000
Miscellaneous Revenue	\$ 4,644	\$ 800	\$ 34,284	\$ 30,000
Intergovernmental Revenue	\$ -	\$ -	\$ 4,216	\$ 123,750
<b>TOTAL</b>	<b>\$ 267,505</b>	<b>\$ 280,800</b>	<b>\$ 366,252</b>	<b>\$ 428,750</b>

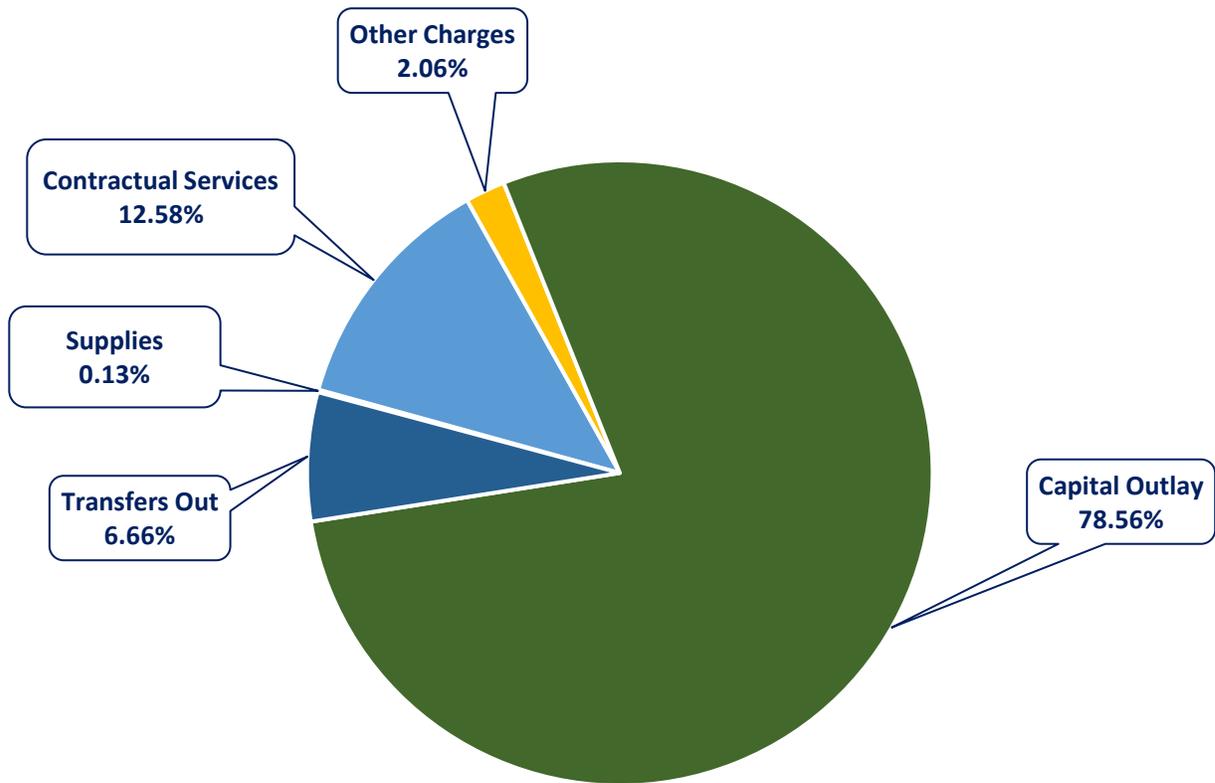




**ECONOMIC DEVELOPMENT CORPORATION (EDC)**

**EXPENDITURES BY CATEGORY**

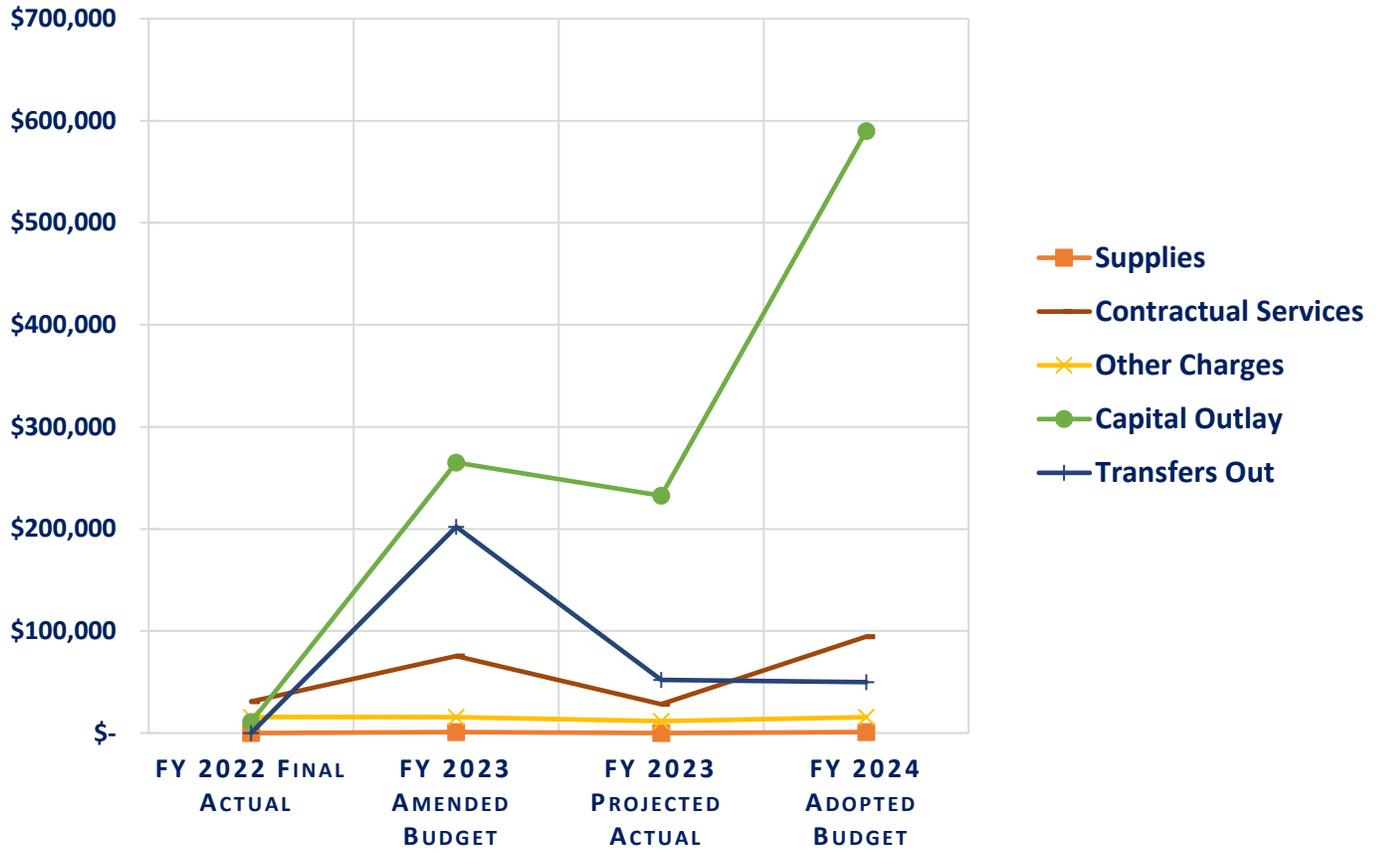
Category	FY 2022 Final Actual	FY 2023 Amended Budget	FY 2023 Projected Actual	FY 2024 Adopted Budget
Supplies	\$ -	\$ 1,000	\$ -	\$ 1,000
Contractual Services	\$ 31,010	\$ 75,500	\$ 28,290	\$ 94,500
Other Charges	\$ 15,761	\$ 15,500	\$ 11,686	\$ 15,500
Capital Outlay	\$ 10,800	\$ 265,000	\$ 232,681	\$ 590,000
Transfers Out	\$ -	\$ 202,167	\$ 52,167	\$ 50,000
<b>TOTAL</b>	<b>\$ 57,570</b>	<b>\$ 559,167</b>	<b>\$ 324,824</b>	<b>\$ 751,000</b>





### ECONOMIC DEVELOPMENT CORPORATION (EDC)

#### HISTORICAL EXPENDITURES BY CATEGORY



# City of Clear Lake Shores

FY24

Budget

# Appendix



ORDINANCE 2023-09

AN ORDINANCE MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF CLEAR LAKE SHORES, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024 APPROPRIATING MONEY TO THE VARIOUS FUNDS OF THE CITY, ADOPTING THE ANNUAL BUDGET FOR THE CITY OF CLEAR LAKE SHORES, TEXAS; 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, for the fiscal year beginning October 1, 2023 and ending September 30, 2024 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 31, 2023 and said public hearing was held in accordance with said notice;

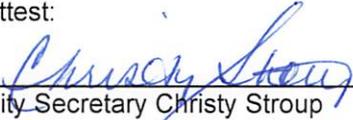
**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CLEAR LAKE SHORES, TEXAS, that:**

SECTION 1. The appropriations for the fiscal year beginning October 1, 2023 and ending on September 30, 2024 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 Summary;

SECTION 2. The budget is hereby approved in all respects and is hereby adopted as the City's Budget for the fiscal year beginning October 1, 2023 and ending September 30, 2024.

PASSED AND APPROVED THIS THE 19 day of September 2023.

  
\_\_\_\_\_  
Mayor Randy Chronister

Attest:  
  
\_\_\_\_\_  
City Secretary Christy Stroup





# DEMOGRAPHICS

## POPULATION

Total Population	1,261	(100%)
Population in Households	1,261	(100%)
Population in Families	903	(71.6%)
Population Density	2,902	



## INCOME

Median Household Income	\$110,577
Average Household Income	\$145,497
Per Capita Income	\$70,037



## HOUSING

Total Housing Units	672	(100%)
Owner Occupied Housing Units	457	(68%)
Renter Occupied Housing Units	150	(22.3%)
Median Home Value	\$490,217	
Average Home Value	\$558,807	



## HOUSEHOLDS

Total Households	607
Average Household Size	2.08
Family Households	333
Average Family Size	3.00





## BUDGET GLOSSARY

**ACCRUAL ACCOUNTING** - The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at the time), and expenditures are recorded when goods and services are received (whether or not cash disbursements are made at that time).

**APPROPRIATION** – Authorization granted by a legislative body (City Council) to incur obligations for specific purposes. An appropriation is limited in amount to the time it may be expended.

**ASSETS** – Property owned by the city government, which has monetary value.

**BALANCED BUDGET** – A balanced budget occurs when the total sum of money a government collects in a year is equal to the amount it spends on goods, services, and debt interest.

**BUDGET** – A plan of financial operation embodying an estimate of proposed expenditures for a given period, and the proposed means of financing them.

**BUDGET CALENDAR** – The schedule of key dates which the City Council follows in the presentation and adoption of the budget.

**BUDGET ORDINANCE** – The official enactment by the City Council establishing the legal authority for officials to obligate and expend resources.

**BUDGETARY ACCOUNTS** – Those accounts necessary to reflect budget operations and conditions, such as estimated revenues, appropriations, and encumbrances, as distinguished from proprietary accounts.

**BUDGETARY CONTROL** – The control or management of the city affairs in accordance with an approved budget, with a view toward keeping expenditures within the authorized amount.

**CAPITAL IMPROVEMENTS PROGRAM** – A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount and the method of financing.

**CAPITAL OUTLAY** – An expenditure that results in the acquisition of fixed assets or additions to fixed assets, which is presumed to have benefits for more than one year. Includes expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, and major fixed or movable equipment costing more than \$5,000 per unit or set.

**CAPITAL PROJECT FUND** – The fund used to record resources and expenditures for the acquisition and improvement of sites, for acquisition, construction, equipping, and renovation of plant assets and for the purchase of fixed or movable equipment.

**CHART OF ACCOUNTS** – The classification system used by a city to organize the accounting for various funds.

**CONTINGENCY** – Funds that are not earmarked for a specific purpose and may be used for emergency expenditures or to make up cost overruns during a budget year.

**CURRENT ASSETS** – Cash and other assets that are available to be used in operations within the next twelve months.



## BUDGET GLOSSARY

**CURRENT LIABILITIES** – Short-term liabilities whose liquidation is reasonably expected to require the use of assets or the creation of additional liabilities within the next twelve months.

**DEBT** – An obligation resulting from borrowing of money or from the purchase of goods or services.

**DEFICIT** – The excess of the obligations of a fund over the fund's resources.

**DEPRECIATION** – The periodic expiration of a plant asset's useful life. There are several methods for computing depreciation. Straight line, which is the most common, divides the value of the asset at acquisition by its estimated useful life. This amount is then charged to expense until the asset is fully depreciated.

**ENCUMBRANCES** – Commitments related to unperformed contracts for goods and services used in budgeting. Encumbrances are not expenditures or liabilities but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

**EXPENDITURES** – (Used for General Fund Types) Total charges incurred, whether paid or unpaid, which are assumed to benefit the current fiscal year.

**EXPENSES** – (Used for Non-General Fund Types) The cost of goods or services incurred in the operation which cannot be charged to asset accounts.

**FISCAL YEAR** – A twelve-month period of time to which the annual budget applies and at the end of which a city determines its financial position and results of operations.

**FUND** – An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, and equities which are segregated for the purposes of carrying on specific activities or attaining certain objectives.

**FUND BALANCE** – The difference between governmental fund assets and liabilities.

**GAAP** – An acronym for Generally Accepted Accounting Principles. GAAP provides uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompasses the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. GAAP provides a standard by which to measure financial presentations. The primary authoritative body on the application of GAAP to state and local governments is GASB (Government Accounting Standards Board).

**GFOA** – An acronym for the Government Finance Officers Association.

**GENERAL FUND** – The fund that is available for any legal authorized purpose and which is therefore used to account for all activities except those required to be accounted for in another fund. The General Fund is used to finance the ordinary operations of the governmental unit.

**GOVERNMENTAL FUND** – A fund established to account for the sources, uses and balances of a government's expendable "general government" financial resources (and the related current liabilities). Examples include the General, Special Revenue, Capital Projects and Debt Service Funds.



## BUDGET GLOSSARY

**GRANT** – A contribution by one governmental unit to another. The contribution is usually made to aid in the support of a specified function.

**INCOME** – This term is used in accounting for governmental enterprises and represents the excess of the revenues earned over the expenses incurred for carrying on particular phases of an enterprise's activities. The excess of the total revenues over the total expenses of the utility for a particular accounting period is called "net income".

**INTERFUND TRANSFERS** – Transfer among funds. These are utilized to track items for management purposes. They represent "double counting" and therefore, are subtracted when computing a net operating budget.

**MODIFIED ACCRUAL** – The method of accounting under which revenues are recognized when they are both measurable and available to finance expenditures of the current period. Expenditures are recognized when the liability is incurred.

**NON-OPERATING INCOME** – Income of governmental enterprises of a business character which is not derived from the operation of such enterprises. An example is interest on investments or on bank deposits.

**OPERATING BUDGET** – Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even when not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government.

**OPERATING EXPENSES** – As used in the accounts of governmental enterprises of a business character, the term means such costs that are necessary to the maintenance of the enterprise, the rendering of services for which operated, the sale of merchandise, the production and disposition of commodities produced, and the collection of the revenues.

**OTHER FINANCIAL SOURCES** – Governmental fund general long-term debt proceeds, operating transfers-in and material proceeds of fixed asset dispositions. Such amounts are classified separately from revenues.

**OTHER FINANCIAL USES** – Governmental fund operating transfers-out. Such amounts are classified separately from expenditures.

**PERSONAL SERVICES** – Costs related to compensating employees including salaries, wages and benefit costs.

**REVENUE** – An increase in (source of) fund financial resources other than from interfund transfers or debt issue proceeds.

**REVENUE SHARING** – Federal and State money allocated to local governments.

**SOURCE OF WORKING CAPITAL** – A transaction that results in the net increase in working capital.

**WORKING CAPITAL** – The amount by which total current assets exceed total current liabilities.