

CITY OF CLEAR LAKE SHORES

FY25

ADOPTED BUDGET

OCTOBER 1, 2024—SEPTEMBER 30, 2025

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 10-23
Property & Sales Tax Timeline 24
General Budget Information, Plan & Process..... 25-26
Budget Calendar 27
Fund Structure 28
Fiscal Principles & Policies 29
General Fund -Five Year Financial Projection..... 30
Debt 31
Capital Improvement Plan..... 32
Strategic Plan -2022-2027 33-45
Community Profile..... 46-47
Demographics..... 48
Clear Lake Shores Civic Club 49

BUDGET SUMMARIES

Overall Summary of Revenues & Expenditures for All Funds 50
Graphs -Revenues & Expenditures -All Funds..... 51
Fund Balance Summary – All Funds..... 52



TABLE OF CONTENTS

General Fund Summary 53

Rainy Day Fund Summary 54

Capital Equipment Summary 55

Roads & Drainage Fund Summary 56

Restricted Funds Summary..... 57

Hotel Tax Fund Summary..... 58

Plaza Ten 06 Corporation Summary 59

Economic Development Corporation Summary 60

GOVERNMENTAL FUNDS

General Fund

 Personnel Summary 61

 Revenues..... 62-64

 Revenues by Category 65-66

 Expenditures by Category..... 67-68

 City Council..... 69-71

 Administration 72-74

 City Secretary/Municipal Court..... 75-78

 Parks..... 79-80

 Police 81-83

 Code Enforcement/Permits 84-86

 Public Works 87-89

 Pool..... 90-91

 Emergency Management..... 92-93

 General Government 94-97

Rainy Day Fund..... 98-100



TABLE OF CONTENTS

CAPITAL PROJECTS FUND

Capital Equipment Fund 101-103
Roads & Drainage Fund 104-108

SPECIAL REVENUE FUNDS

Restricted Funds 109-113
Hotel Tax Fund 114-117
Plaza Ten 06 Corporation 118-121
Economic Development Corporation 122-126

APPENDIX

Ordinance #2024-14 -Budget Adoption 127
Budget Glossary 128-130



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Clear Lake Shores
Texas**

For the Fiscal Year Beginning

October 01, 2023

Christopher P. Morrill

Executive Director



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 2024-2025.

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

FY25

Budget

Introduction





CITY OF CLEAR LAKE SHORES, TEXAS

ANNUAL BUDGET

OCTOBER 1, 2024 – SEPTEMBER 30, 2025

SUBMITTED TO
THE MAYOR AND CITY COUNCIL
SEPTEMBER 17, 2024

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

MICHAEL KRAMM

City Administrator

CHRISTY STROUP

City Secretary

DAVID DONALDSON

Police Chief

ADMINISTRATIVE STAFF

ANGIE GALVAN

Assistant City Secretary

CHERYL HUNTER

Finance Director

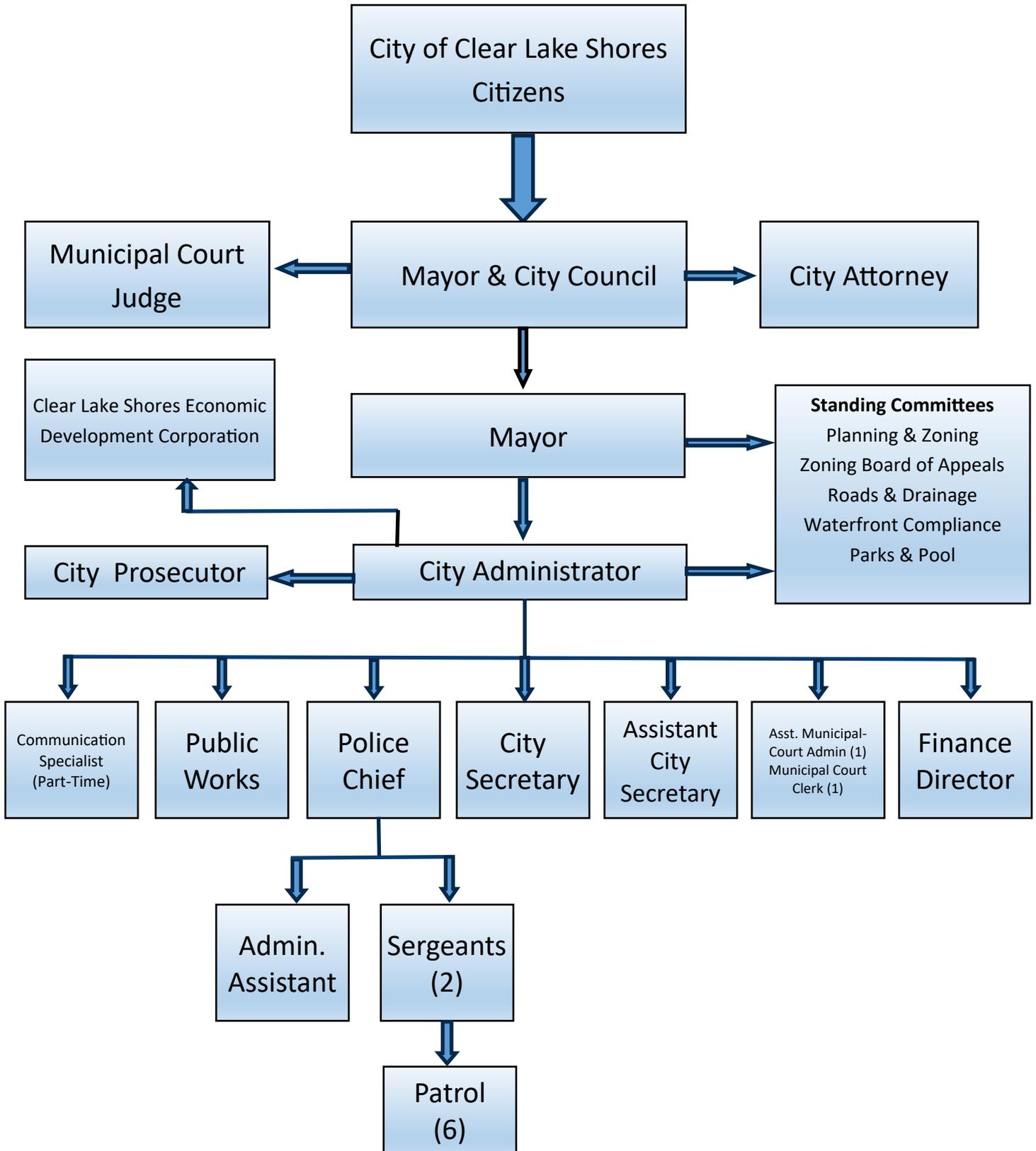
JULIE CRIDDLE

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



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



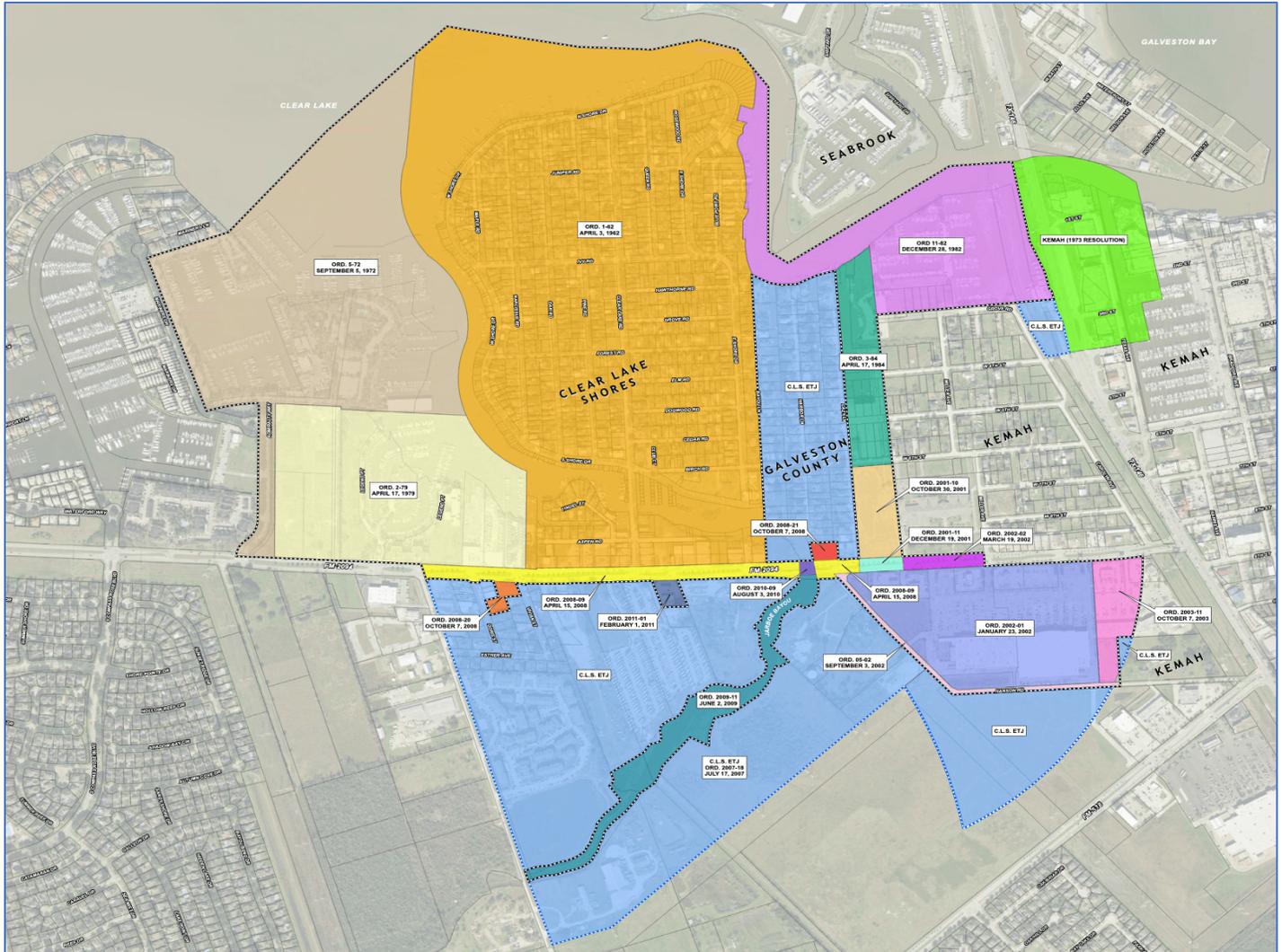
On November 13, 1962, Clear Lake Shores incorporated with an estimated population of 200. As the community has grown, Clear Lake Shores has become primarily a residential area. Over the years, the population has also increased and, as of 2022, there are an estimated 1,263 residents, a 531% increase over 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

FY25

Budget

Budget Overview



Okies Yardhouse on Marina Bay Drive



BUDGET MESSAGE

September 17, 2024

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 beginning October 1, 2024, and ending September 30, 2025. This document includes budgets for the General Fund, Restricted Funds, Rainy Day Fund, Hotel Tax Fund, Roads and Drainage Fund, Capital Equipment Fund, Plaza Ten 06 Corporation, and the Economic Development Corporation.

The process of developing and monitoring the budget is continuous, and adjustments are made throughout the budget period to account for unforeseen events. Budgets should be realistic, achievable, and cost-effective. During the budget period, we will regularly evaluate our financial position to ensure that we can fund our priorities while maintaining a balance between revenues and expenditures. In managing public resources, we remain committed to upholding our fiduciary responsibilities.

This city stands out as one of the few in Texas that does not impose an ad valorem tax. Following a referendum approved by voters on May 7, 2007, the sales tax rate for the Economic Development Corporation was reduced from one-half percent to one-fourth of a percent. Additionally, an extra sales tax of one-half percent was implemented to help reduce property taxes. These new sales tax rates took effect on October 1, 2007. As of October 1, 2008, the city adopted a zero property tax rate making sales tax its primary source of revenue.

As of October 1, 2024, the top sales tax payers in the city are:

- | | |
|-------------------------|---------------------------|
| Home Depot | Amazon |
| Target | Galveston Bay Brewing |
| Discount Tire | IHOP |
| Spec's | Schafers |
| Chick-Fil-A | Joe Lee's Seafood Kitchen |
| True North Marine | Skipper's Café |
| Opus Ocean Grille | AT & T |
| Chili's | Fam Auto Repair |
| Yacht Equipment Service | Wendy's |



On July 8, 2024, Hurricane Beryl struck the Gulf Coast, making landfall in Matagorda, Texas. The hurricane was a Category 1 storm, coming ashore with sustained winds of 90 miles per hour. The City was in the storm's path and experienced mainly vegetative debris damage from uprooted trees, branches, and leaves. The city contracted with its solid waste contractor to haul away 165 tons of debris. The overall cost to the City from the storm was \$34,080, and it has applied for reimbursement through FEMA. Significant power outages affected residents, but there was no substantial flooding. Beryl was the second named storm of the 2024 hurricane season and caused \$2-4 billion in damages throughout Texas.

On July 16, 2024, the City Council conducted a budget workshop. The workshop's main goal was to discuss the Council's priorities for the upcoming budget. The Council established four key priorities, listed below in order of importance.

1. **Salary Survey**—The council directed staff to conduct a salary survey to assess whether employee salaries are consistent with those in comparable cities to Clear Lake Shores. The survey revealed that all positions, with one exception, were aligned with those in other cities. The City allocated funding in this budget to address this priority.
 - ➔ All staff will receive a 3% COLA increase, except for the Assistant City Secretary, at a total cost of \$31,133.
 - ➔ There is a 30% market adjustment increase for the Assistant City Secretary, who also serves as the Building Manager, at a total cost of \$16,066.
2. **New City Hall/Jail** -The current City Hall is outdated and needs extensive repairs. Moreover, the City requires a larger facility to accommodate its growing needs.
 - ➔ This priority remains unfunded until the City can find a funding source. There was discussion as to setting funds aside each year to save for the project.
3. **Regular Maintenance of Trees/Drainage** -The City has many trees entangled in power lines and trees within its right-of-way, which caused significant problems during the storm. Additionally, the drainage ditches must be cleaned and debris cleared to ensure proper drainage.
 - ➔ The City's Public Works department will complete the tree maintenance project. A company will be contracted to clean and clear the drainage ditches, funded by the Roads & Drainage Fund.
4. **Contribution to the Rainy Day Fund** -Contribute annually to the Rainy Day Fund to ensure the City has adequate resources in case of an emergency.
 - ➔ City Council decided to contribute \$50,000, which will be transferred from the General Fund to the Rainy Day Fund.

The city successfully funded three out of the four priorities set by Council. Next year's budget cycle will focus more on the new City Hall and Jail.



In addition to the Council's priorities, boosting our sales tax revenue is crucial for our community's growth and sustainability.



In FY24, sales tax collections totaled \$2,519,445, which is 6.08% above the budgeted amount of \$2,375,000. There was a slight increase of 0.86% in sales tax collections for FY24 compared to FY23, after adjusting for an additional payment of \$124,127 from audits in July 2023. Since the City relies on sales tax revenue, and given the volatility associated with it, the City plans to explore alternative sources of revenue, including property taxes.

In FY24, the City welcomed the Lil' Outriggers Hula Bar, located on Clear Lake Road. This bar offers a beach vibe, delicious food, and a fun atmosphere for patrons looking for a casual dining experience. Guests can enjoy live music performances on the patio, which is the perfect spot to relax with tacos and beverages.



The City's Town Center, located at the intersection of Clear Lake Road and Marina Bay Drive, features a pedestrian-friendly nine-acre area with a variety of businesses, including shops, bars, and restaurants. This varied selection attracts visitors from surrounding areas, significantly boosting the City's economy.



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

Plans are underway to enhance the City’s economy by constructing a pedestrian bridge and upgrading the boat ramp at Shell Bottom Park. The pedestrian bridge will provide a safe route for residents and visitors to walk between Town Center and the island. This project will be included in a bond referendum proposed by Galveston County. If the referendum is approved by voters, the County will cover the construction costs. Additionally, the boat ramp improvements will be financed through a grant from Texas Parks & Wildlife. This grant is a shared initiative, with the Economic Development Corporation (EDC) covering 25% of the costs and Texas Parks & Wildlife covering the remaining 75%.

The City is both water-locked and landlocked, limiting its capacity for expansion. Currently, there is a small extraterritorial jurisdiction (ETJ) area located to the south of Town Center, which is home to an RV park. The City is exploring how annexation could benefit its growth and development. With this in mind, the City remains very business-friendly and is actively seeking opportunities to increase revenues. Alongside increasing the sales tax revenue, the City is considering reinstating the property tax and implementing paid parking in Town Center.



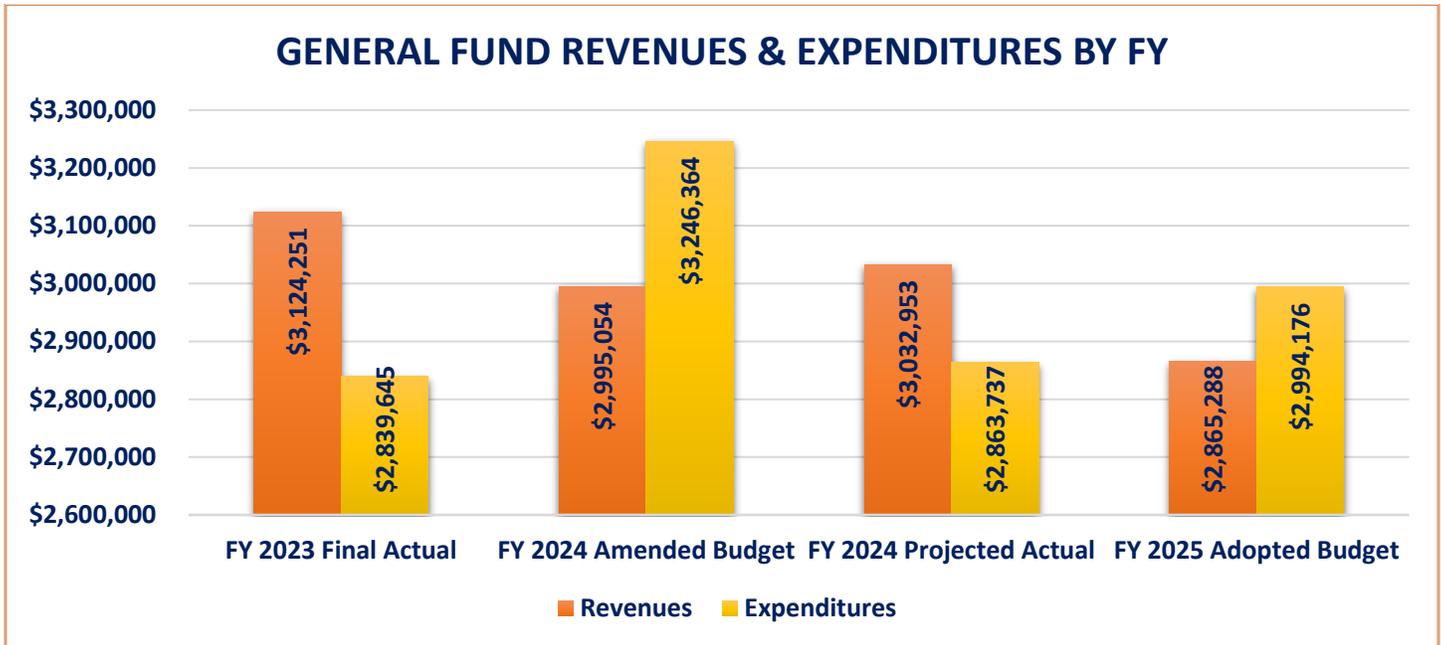


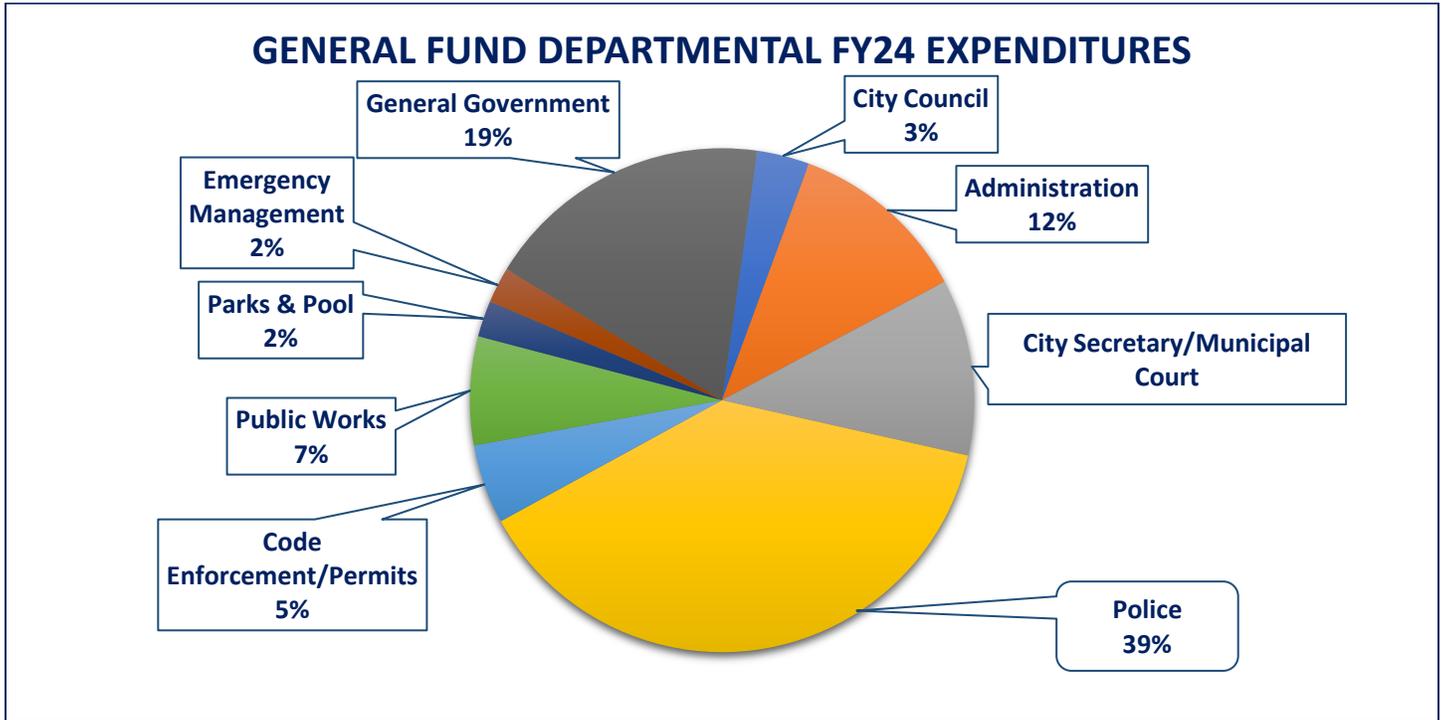
GENERAL FUND

In the City of Clear Lake Shore's budget, the General Fund serves as the primary operating fund.

The fiscal year 2024 (FY24) was successful, with several revenue sources surpassing budget expectations. Sales tax revenue exceeded projections by 4.44%, licenses and permits by 3.94%, and interest income by 4.7%. The increase in sales tax may be due to rising inflation. The rise in licenses and permits can be attributed to the construction of three new houses on the island. Additionally, the increase in interest income is a result of rates remaining consistently high throughout the year. Budgeted expenditures for FY24 were 11.82% lower than expected, mainly due to incomplete capital projects and turnover within the Police Department. As a result of these factors, the City is expected to realize a savings of \$170,416, which will help cover the shortfall of \$128,888 for FY25.

For fiscal year 2025, sales tax is the primary source of revenue, followed by fines, forfeitures, and miscellaneous revenues. The General Fund budget includes \$2,865,288 in revenues and transfers in, while expenditures and transfers out total \$2,994,176. This results in a shortfall of \$128,888, which will be covered by savings from FY24 that were added to the fund balance. Budgeted revenues for FY25 are expected to decrease by \$129,766, which represents a 4.33% decline compared to FY24. Likewise, budgeted expenditures for FY25 are projected to decrease by \$252,188, or 7.77%. These changes in both revenues and expenditures are primarily attributed to adjustments in funding from the American Rescue Plan Act (ARPA) and related project costs. For budgeted expenditures, personnel services represent 60.39% of the total, followed by contractual services at 22.60%. The Police Department accounts for 35.27% of the budgeted expenditures, followed by the General Government Department at 16.96%. Additionally, the City experienced an increase in retirement funding of \$31,352, which is a 2.4% rise, as well as a \$24,000 increase in health insurance costs, representing a 10% increase.





RESTRICTED FUNDS

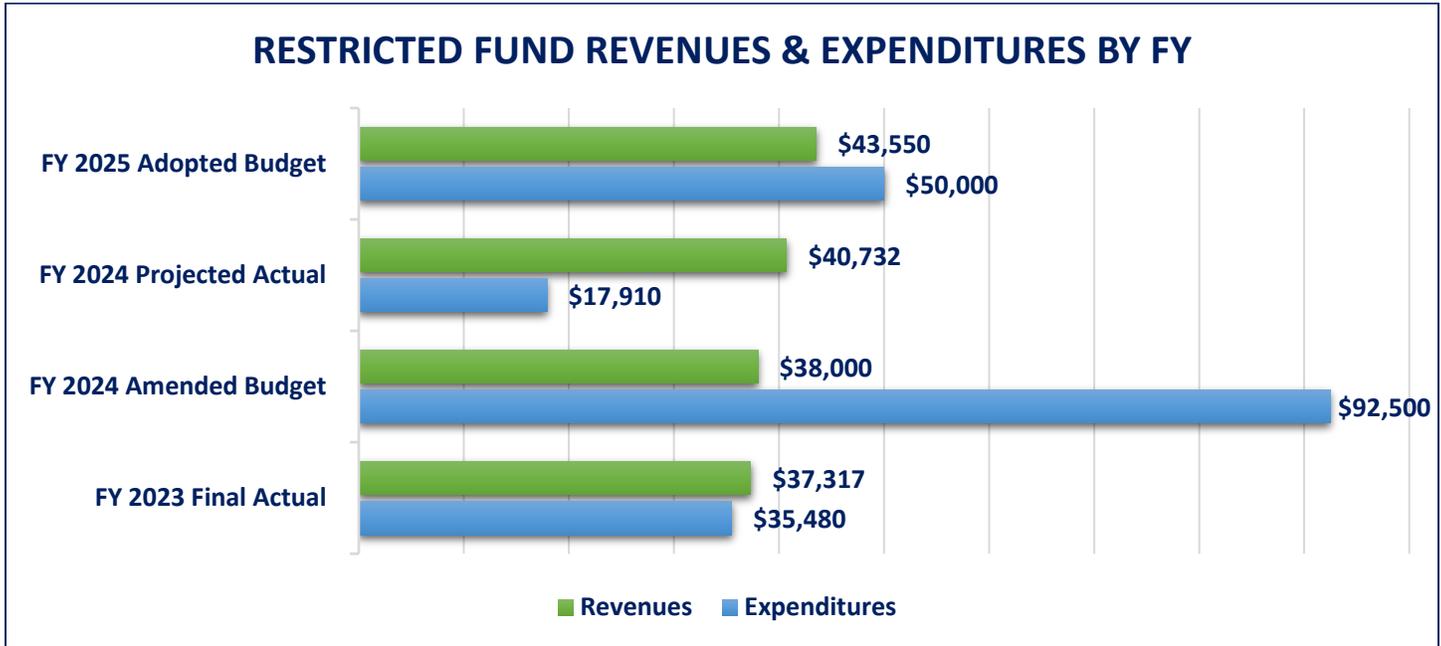
The Restricted Fund is a special revenue fund containing accounts designated for specific purposes, mandated by law or governed by general restrictions. Below is a brief overview of each account.

- Court Security Fund -Funds collected from court costs and may only be used to finance the purchase of technological enhancements for the Municipal Court.
- Truancy Prevention Fund - Funds collected through court costs and may only be used for truancy prevention and intervention programs.
- Child Safety Fund - Funds collected through court costs and may only be used to support crossing guard programs and other child safety initiatives.
- Court Technology Fund – Funds collected through court costs and may only be used to finance the purchase of security services for buildings housing the Municipal Court.
- PD Seizure Funds - Funds obtained through asset forfeiture that are related to criminal activity or acquired illegally.
- PD Donations – Donations from individuals or businesses used to support the Police Department.
- Comcast PEG Funds – Funds collected from a fee charged to subscribers to support public, educational, and government (PEG) television channels.

For fiscal year 2025, Restricted Fund revenues are projected to be \$43,550, while expenditures are expected to total \$50,000. This results in a shortfall of \$6,450, which will be covered by the fund balance. The budgeted expenditure includes maintenance for the court software, maintenance of the court security system, and various items purchased by the Police Department.



RESTRICTED FUND REVENUES & EXPENDITURES BY FY

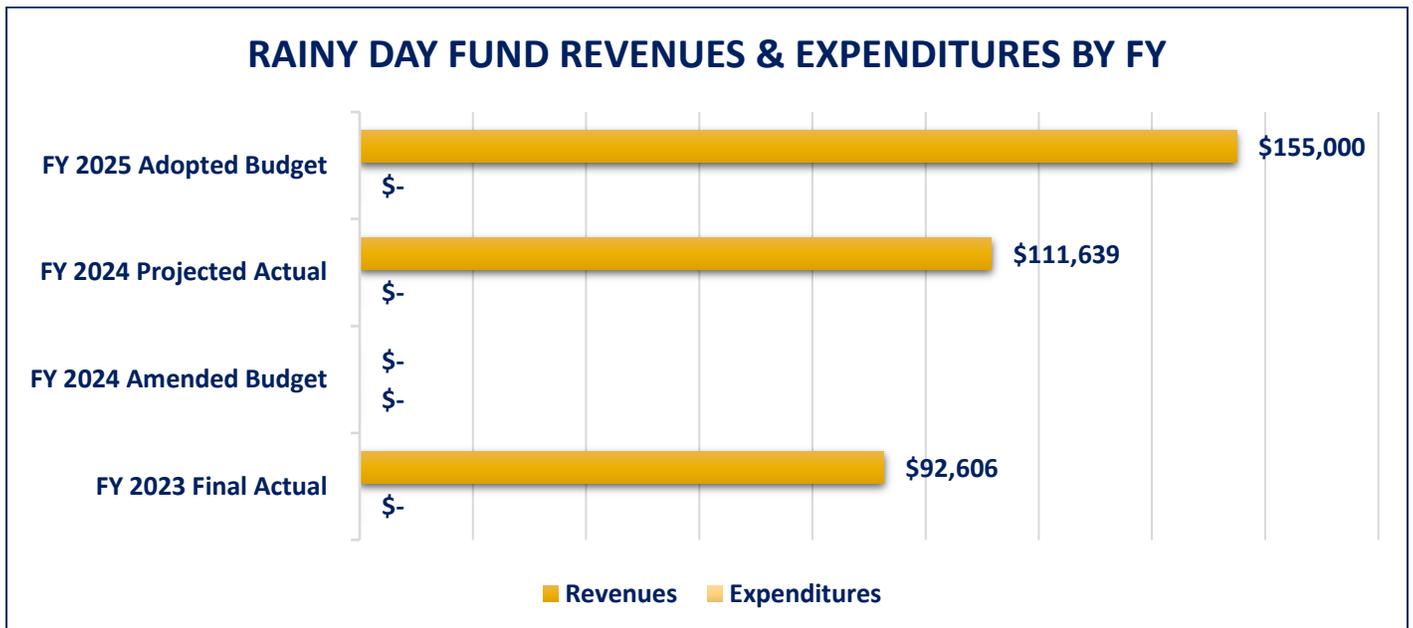


RAINY DAY FUND

The Rainy Day Fund is a special revenue fund set aside by the City to help recover from disasters or to address significant financial downturns. This fund will provide additional revenue to support essential City operations during challenging times.

The Rainy Day’s income sources include interest income and contributions. It has no budgeted expenditures. For FY25, total revenues are budgeted at \$155,000, with \$105,000 in interest income and \$50,000 from the General Fund. All funds are maintained in the City’s investment pool, Tex-Pool, to maximize interest earnings. The Rainy Day Fund will cover approximately seven months of operational expenses in the event of a disaster or significant financial downturn.

RAINY DAY FUND REVENUES & EXPENDITURES BY FY

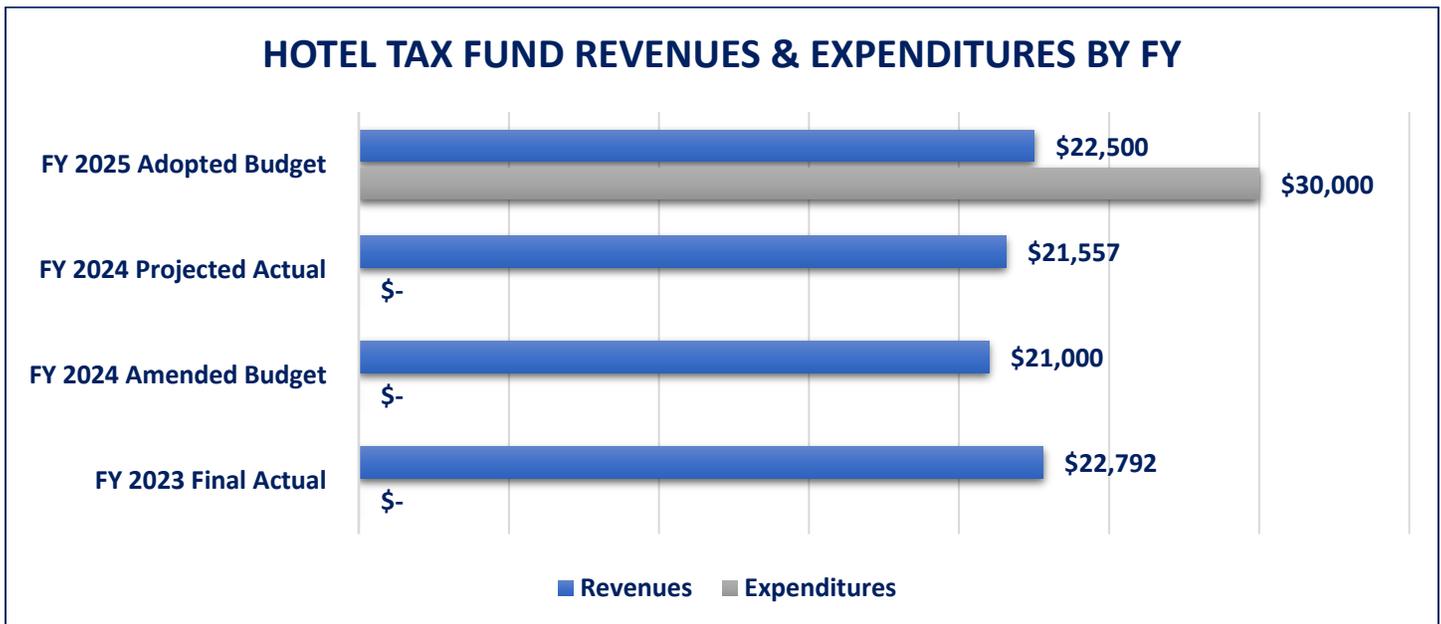




HOTEL TAX FUND

The Hotel Tax Fund includes taxes from hotels, short-term rentals, and bed and breakfast establishments in the city, along with the corresponding permitting fees for these establishments. According to state law, the funds collected must be used to promote tourism and the convention and hotel industry. The city has allowed a maximum of 20 operations; currently, 11 are approved.

For FY25, revenues are budgeted at \$22,500, while expenditures are projected at \$30,000. The resulting shortfall of \$7,500 will be financed from the fund balance. Expenditures include a subscription fee for contracting a tax collection service.



ROADS & DRAINAGE FUND

The Roads & Drainage Fund is a capital project fund that allocates financial resources for the construction or acquisition of major long-term government facilities, including buildings, streets, highways, stormwater drainage systems, and bridges. The fund is primarily financed by sales tax, receiving one-eighth (1/8) of the two percent (2%) collected on behalf of the City. Additionally, the fund is supported by operating transfers from the General Fund. For FY25, the operating transfers have been put on hold. This fund is mainly used to support street and drainage improvement projects throughout the City.

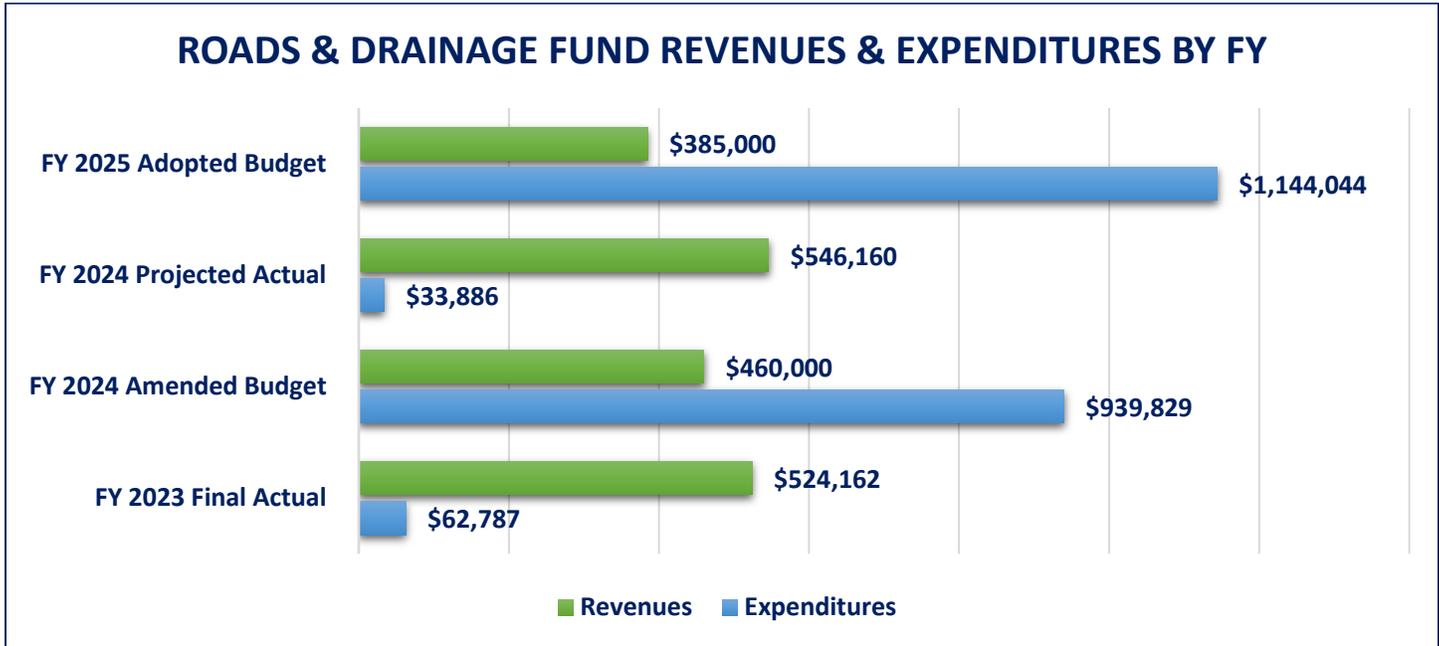
For the fiscal year 2025 (FY25), revenues are budgeted at \$385,000, while expenditures are budgeted at \$1,144,044. This results in a shortfall of \$759,044, which will be covered by the existing fund balance.

As part of the FY25 budget, the following allocations have been made:

- \$300,000 for street improvements on Elm Road
- \$250,000 for bridge approaches and sidewalks on Birch Road
- \$85,000 for drainage maintenance
- \$20,000 for a bridge repair study
- \$70,000 for elevation surveys
- \$239,585 for drainage improvements on Narcissus Road.



ROADS & DRAINAGE FUND REVENUES & EXPENDITURES BY FY

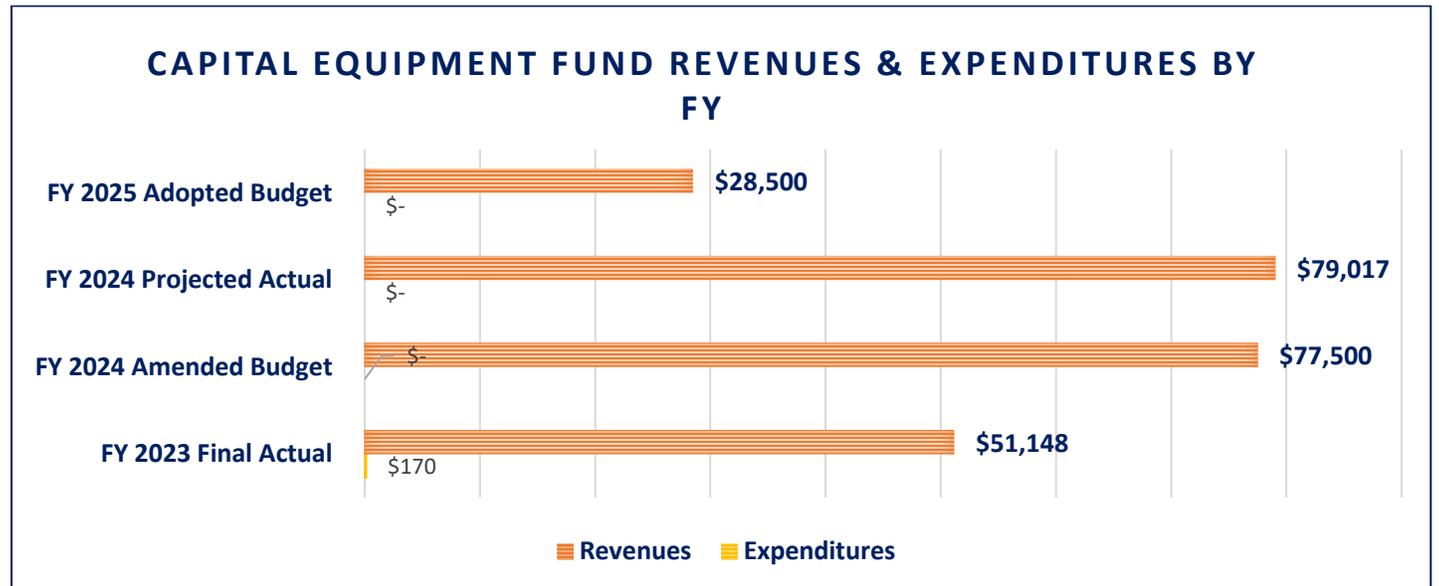


CAPITAL EQUIPMENT FUND

The Capital Equipment Fund was established to finance the acquisition and replacement of vehicles and other capital equipment. The only source of funding for this fund is operational transfers from the General Fund. To ensure that the fund has enough resources to purchase new vehicles and replace old ones without incurring debt, the transferred funds are calculated to match the depreciation of existing equipment. This fund can only be used to buy equipment that costs more than \$5,000, in accordance with the City's capital expenditure threshold.

In FY25, the primary objective will be to continue building this fund to support future purchases while maintaining financial stability. For FY25, revenues are budgeted at \$28,500, with \$25,000 to be sourced from the General Fund, and no expenditures are budgeted.

CAPITAL EQUIPMENT FUND REVENUES & EXPENDITURES BY FY



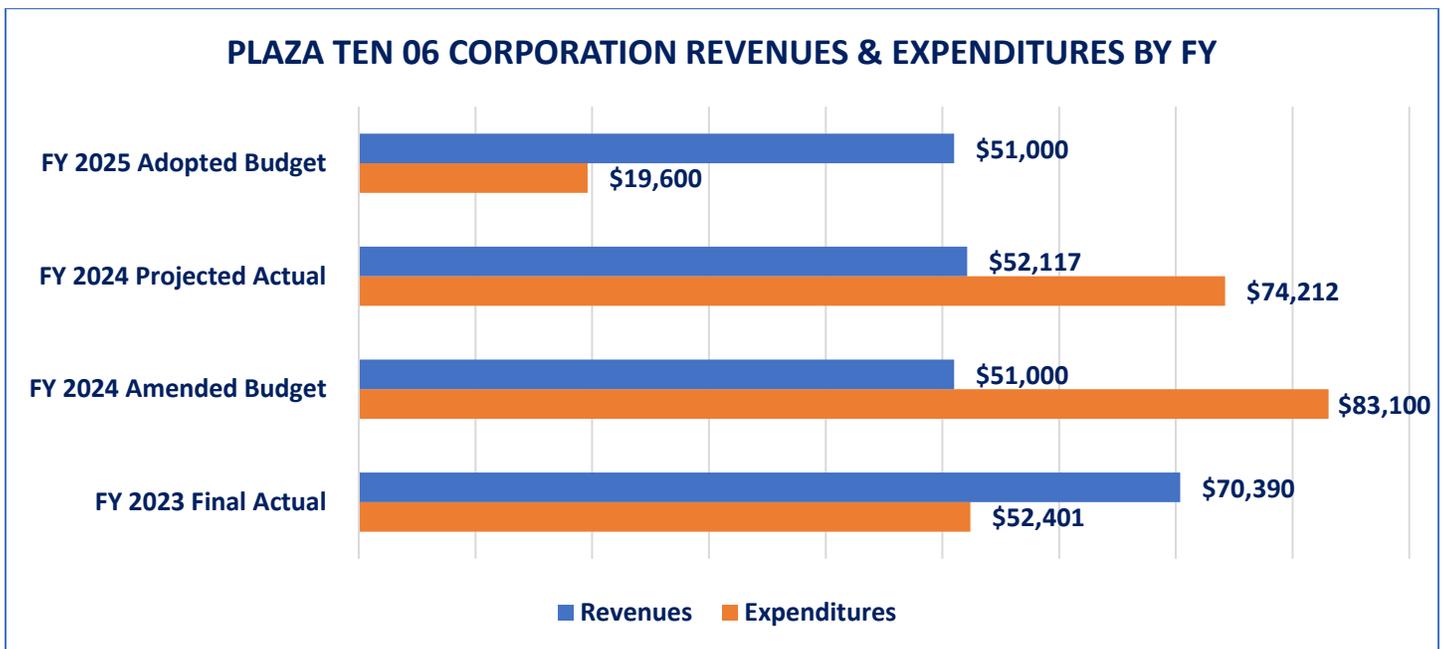


PLAZA TEN 06 CORPORATION

Plaza Ten 06 is a corporation focused on acquiring land and buildings within the city limits or the extraterritorial jurisdiction (ETJ) of the City for redevelopment purposes. Its Board of Directors is composed entirely of five City Council members. Any budgetary decisions and bonded debt issuance require approval from the City Council.

The primary funding source for Plaza Ten 06 comes from lease revenue generated by Okie's Yardhouse. Plaza Ten owns the property and building that house Okie's Yardhouse. A lease agreement has been established between Sidewalk Brands, LLC, the owners of Okie's Yardhouse, and Plaza Ten, with a monthly rental rate of \$4,000. Plaza Ten is also responsible for a significant portion of the maintenance for the building and property.

During FY24, improvements were made, including the installation of a pathway with lighting and a new irrigation system. Plaza Ten also funded the replacement of lights at Town Center. For Fiscal Year 2025 (FY25), budgeted revenues are projected to be \$51,000, which includes \$48,000 in lease revenue. Budgeted expenditures for FY25 are set at \$19,600. The tenant funded the construction of a canopy for the exterior of the property. Additionally, Plaza Ten continues to make payments to the General Fund for administrative support services, amounting to \$6,000.



ECONOMIC DEVELOPMENT CORPORATION

The Clear Lake Shores EDC is dedicated to promoting, assisting, and enhancing economic development activities within the City that improve residents' quality of life. It operates as an official public body governed by the Development Corporation Act of Texas, rather than as a committee. The EDC Board consists of seven directors who are appointed by the City Council for staggered two-year terms.

While the EDC does not develop properties directly, it provides investors and property owners with valuable information, resources, and incentives to facilitate their investments. Although much attention is given to the Town Center, other areas also offer opportunities for economic growth, including the Star Fleet Marina area, the property in front of Watergate, and the extraterritorial jurisdiction property (ETJ) that may be annexed.

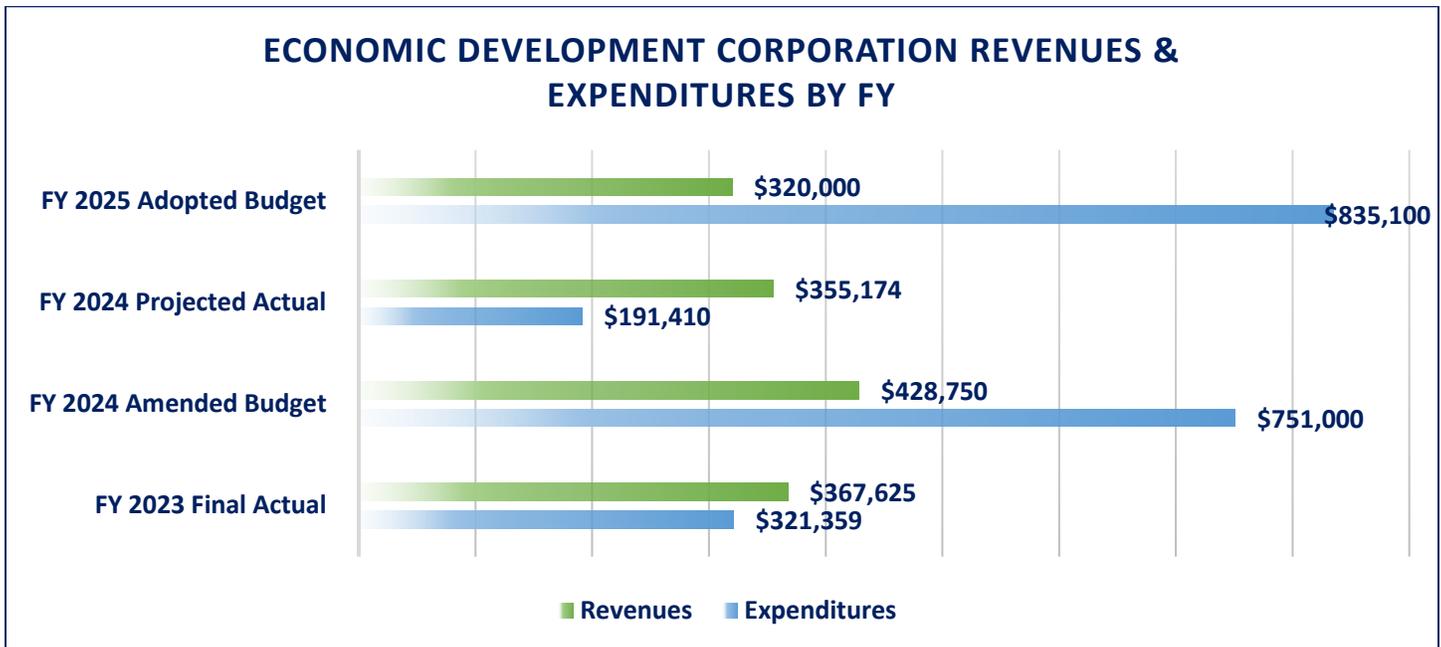


The EDC's main source of revenue comes from sales tax, receiving one-eighth (1/8) of the two percent (2%) collected for the City. For FY25, the EDC projects revenues of \$320,000, while expenditures are budgeted at \$835,100, resulting in a shortfall of \$515,100 to be financed from the existing fund balance.

The two primary projects for FY25 include the rebuilding of the Shell Bottom Boat Ramp and the paving of the Town Center east parking lot. Funding for the Shell Bottom Boat Ramp will come from a grant obtained from Texas Parks & Wildlife. The planning phase of this grant is complete, and the City will be applying for funding for the construction phase. Although the total cost of construction is currently unknown, the grant will cover 75% of the cost, leaving the EDC responsible for the remaining 25%. The paving of the east parking lot is scheduled to begin in October 2024 and is estimated to cost \$600,000.

From April to October, the EDC will support the Jammin' on Jarboe Concert Series. Additionally, there is a 380 Agreement between the EDC and True North Marine, stipulating that the EDC will rebate 35% of sales tax paid on taxable sales exceeding \$2.5 million during the final year of a five-year agreement.

In FY23, the EDC incurred a debt to the city for the purchase of the Derrick McVaney property and is obligated to reimburse the General Fund \$50,000 in loan payments over the next three years.

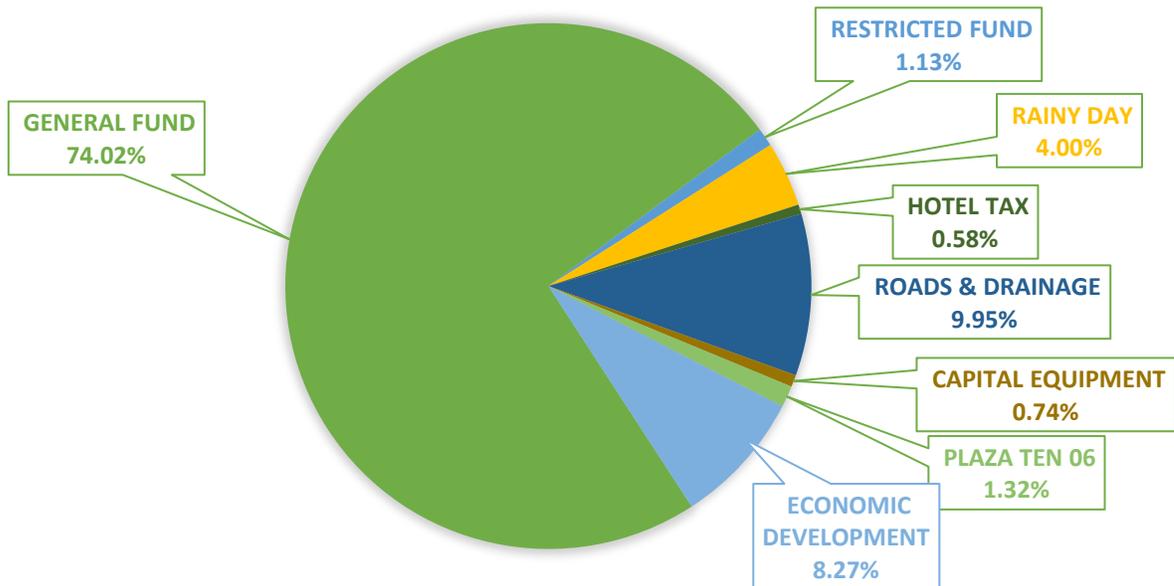


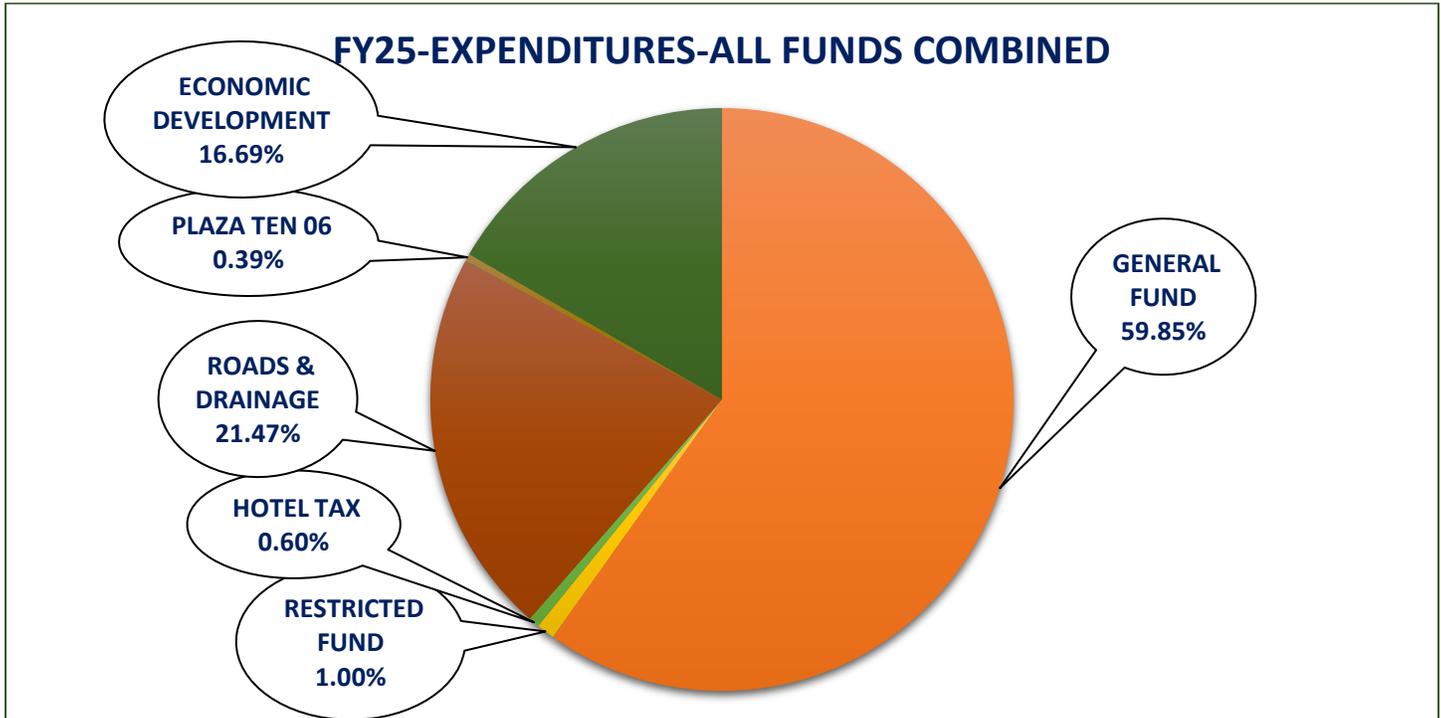


For FY25, the total budgeted revenues for all funds combined amount to \$3,870,838, with the General Fund accounting for 74.02% of the total. Meanwhile, the budgeted expenditures total \$5,002,920, with the General Fund representing 58.85% of the total.

	GENERAL FUND	RESTRICTED FUND	RAINY DAY FUND	HOTEL TAX FUND	ROADS & DRAINAGE FUND	CAPITAL EQUIPMENT FUND	PLAZA TEN 06 CORP.	ECONOMIC DEV. CORP.	TOTAL REVENUES ALL FUNDS
	FY2025 Adopted Budget	FY2025 Adopted Budget	FY2025 Adopted Budget	FY2025 Adopted Budget					
REVENUES									
Taxes	\$ 1,928,000	\$ 4,750	\$ -	\$ 15,000	\$ 300,000	\$ -	\$ -	\$ 300,000	\$ 2,547,750
Franchise Taxes	\$ 154,892	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 154,892
Licenses & Permits	\$ 68,600	\$ -	\$ -	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ 76,100
Waterfront Revenue	\$ 47,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,000
Fines & Forfeitures	\$ 319,000	\$ 16,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 335,800
Miscellaneous Revenue	\$ 210,600	\$ 22,000	\$ 105,000	\$ -	\$ 85,000	\$ 3,500	\$ 51,000	\$ 20,000	\$ 497,100
Intergovernmental Revenue	\$ 87,196	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87,196
Transfer -In From Other Funds	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ 125,000
TOTAL REVENUES	\$ 2,865,288	\$ 43,550	\$ 155,000	\$ 22,500	\$ 385,000	\$ 28,500	\$ 51,000	\$ 320,000	\$ 3,870,838
EXPENDITURES									
Personnel Services	\$ 1,808,121	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,808,121
Supplies	\$ 76,500	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 1,000	\$ 117,600
Repairs & Maintenance	\$ 54,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,500
Contractual Services	\$ 676,718	\$ 10,000	\$ -	\$ 30,000	\$ 134,459	\$ -	\$ 19,500	\$ 69,000	\$ 939,677
Other Charges	\$ 52,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,500	\$ 68,700
Debt Service	\$ 163,941	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 163,941
Capital Outlay	\$ 87,196	\$ -	\$ -	\$ -	\$ 939,585	\$ -	\$ -	\$ 698,600	\$ 1,725,381
Transfers Out	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 125,000
TOTAL EXPENDITURES	\$ 2,994,176	\$ 50,000	\$ -	\$ 30,000	\$ 1,074,044	\$ -	\$ 19,600	\$ 835,100	\$ 5,002,920

FY25 -REVENUES-ALL FUNDS COMBINED





ACCOMPLISHMENTS OF FY24

The City of Clear Lake Shores has accomplished the following goals during FY24:

- Received GFOA’s Distinguished Budget Presentation Award for the FY24 budget, marking the first time in the history of Clear Lake Shores.
- Adopted an ordinance increasing the employee’s contribution to TMRS to 7%.
- Constructed a metal canopy behind City Hall where the patrol units can be parked.
- Installed a Sun-Setter canopy over the patio located on the 2nd floor of City Hall.
- Became a Music Friendly Texas Certified Community through the Texas Music Office.
- Completed Town Center parking lot study.
- Approved a new master services agreement for engineering needs.
- Began Short Term Rentals (STR) tax collection program with GovOs.
- Replaced sliding glass doors on the frontside of City Hall.
- Remodeled women’s and men’s bathrooms.
- Remodeled employee break room.
- Completed RFP for Debris Monitoring Services.
- Adopted new fees and rules and regulations for the City’s pool.
- Hired a new City Administrator.

**MAJOR GOALS FOR FY25**

- Implement new financial software to incorporate payroll and court.
- Purchase equipment to seal cracks and fill holes in the streets.
- Auction unused equipment and supplies.
- Remove trees from City's right-of-ways.
- Digitize files from the building department, such as property surveys and plans.
- Cover equipment at the Public Works building.
- RFP for debris removal and RFP for pool services.
- Revise City's purchasing policy.
- Revise the City's personnel policy.

CLOSING COMMENTS

Clear Lake Shores has ambitious goals, and despite its small size, the City effectively achieves them through strong financial discipline. Overall, the City's financial health is robust and stable. Among all levels of government, municipal government has the most significant impact on the lives of its residents. Meeting the basic health, safety, and welfare needs of our citizens is crucial for the progress and success of our community.

This budget represents an investment in the long-term financial health of the City. Thanks to the City Council's dedication to maintaining adequate fund balances and reserves, the financial program aims to preserve the quality of life in Clear Lake Shores while ensuring a solid financial position.

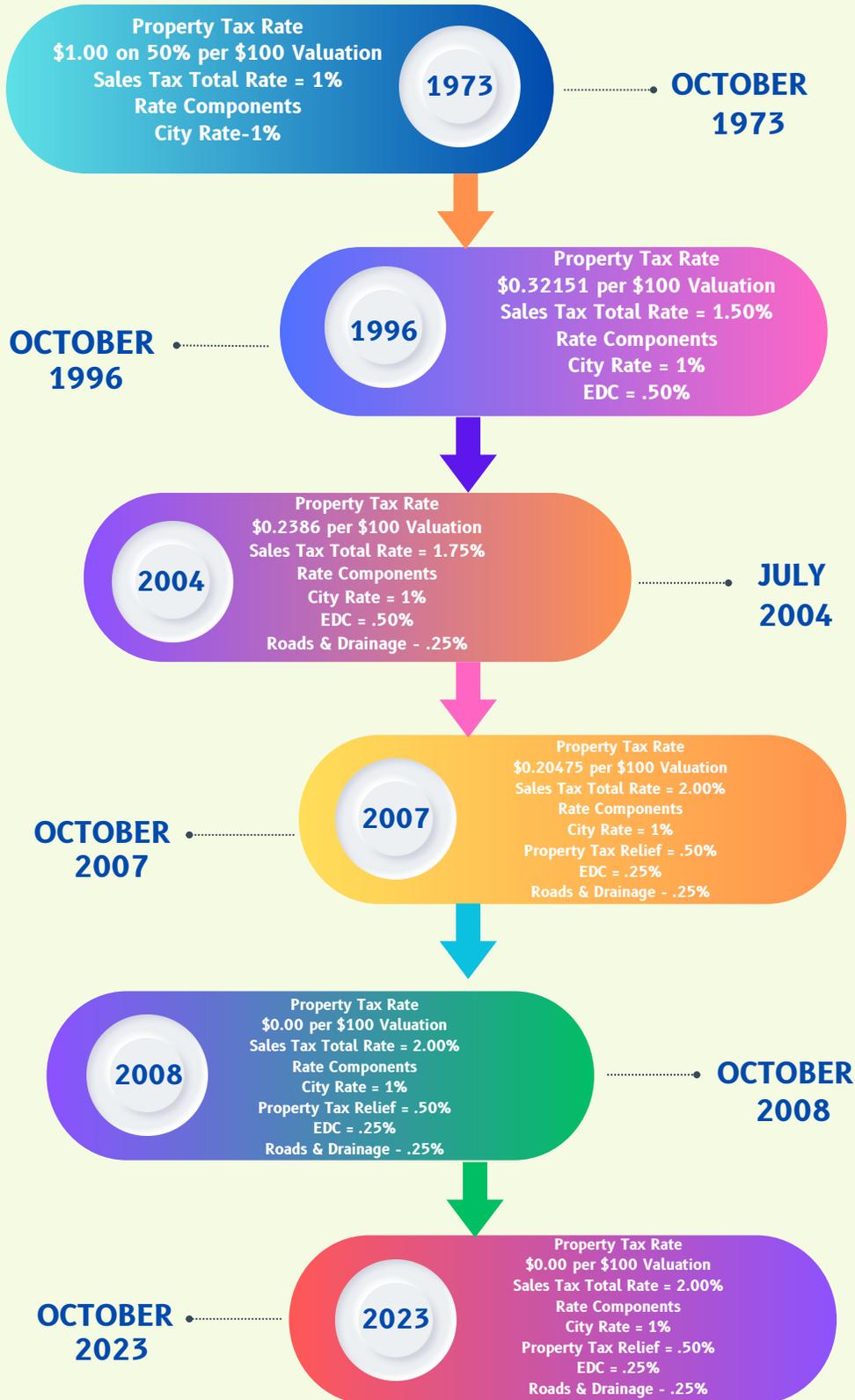
We would like to thank the Mayor and City Council for their guidance and decision-making during the budget process. Our City will continue to achieve things that other cities of our size cannot accomplish.

Respectfully submitted,

Michael Kramm
City Administrator

Cheryl Hunter, CPA
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
Tuesday, July 2, 2024	▶ Distribute budget priority questionnaires & budget calendar to Council.	City Administrator Finance Director
Tuesday, July 9, 2024	<p style="text-align: center;"><u>Budget Workshop #1</u></p> <ul style="list-style-type: none"> ▶ Council questionnaires due. ▶ Review of FY24 revenue & expenditure accounts. ▶ FY25 Budget goals & priorities. ▶ Discuss proposed payroll issues -if needed. 	City Administrator Finance Director
Tuesday, July 23, 2024	<p style="text-align: center;"><u>Budget Workshop #2</u></p> <ul style="list-style-type: none"> ▶ Review proposed budget fully loaded with proposed payroll, operating & capital expenditures & wish list items. 	City Administrator Finance Director
Thursday, August 1, 2024	▶ Post proposed budget on City’s website & provide a printed copy at City Hall for in person inspection	Finance Director
Tuesday, August 6, 2024	<p style="text-align: center;"><u>Budget Workshop #3</u></p> <ul style="list-style-type: none"> ▶ Review proposed budget & start trimming expenditures & work towards balancing the budget. 	City Council City Administrator Finance Director
Tuesday, August 13, 2024	<p style="text-align: center;"><u>Budget Workshop #4</u></p> <ul style="list-style-type: none"> ▶ Review of proposed budget after adjustments 	City Administrator Finance Director
Tuesday, August 13, 2024	▶ File proposed budget with City Secretary	Finance Director
Tuesday, August 27, 2024	<p style="text-align: center;"><u>Budget Workshop #5</u></p> <ul style="list-style-type: none"> ▶ Final review 	City Administrator Finance Director
Wednesday, August 28, 2024	▶ Publish Notice of Public Hearing on FY25 Budget	City Secretary
Tuesday, September 17, 2024	<ul style="list-style-type: none"> ▶ Hold Public Hearing on FY25 Budget ▶ Adopt FY25 Budget 	Mayor City Council
Wednesday, September 18, 2024	▶ City Secretary to file FY25 Adopted Budget with Galveston County Clerk’s office	City Secretary
Tuesday, October 1, 2024	▶ Implement FY25 Budget	City Administrator Finance Director



FUND STRUCTURE

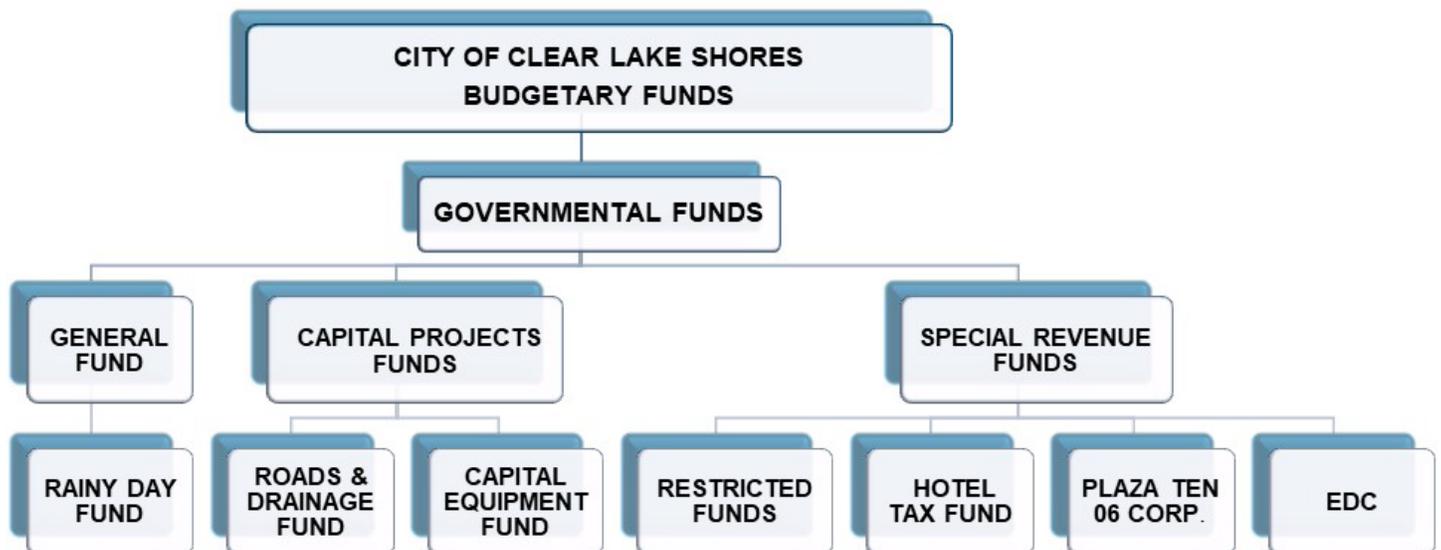
Accounts are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund, as shown in the annual budget, are accounted for with a separate set of self-balancing accounts that comprise its revenues and expenditures as appropriate. 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. The Rainy Day Fund is considered a General Fund.

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 Roads & Drainage Fund and 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 Restricted Fund, Hotel Tax 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.



GENERAL FUND -FIVE YEAR FINANCIAL PROJECTION

The city's annual budget is prepared to align available revenue sources with operational expenditures. This General Fund Five-Year Projection offers a broader perspective than what a single year's budget can provide.

This projection includes results of operations for FY23 as well as projected results for FY24. Also included (as Year One) is the current FY25 budget.

Years two through five are projected based on a set percentage increase for each revenue and expenditure category. These percentages were developed by reviewing trends for each category while considering the current economy and the City's growth projections.

Although this projection isn't a crystal ball, it serves as a useful planning tool. Future budgets will be developed with consideration for the available resources, needs, and economic conditions of that time period.

The plan indicates that the City has little room for growth, as it will be relying on the fund balance for all projected expenditures over the next five years. The estimated expenditure percentages are conservative and are likely to be higher than anticipated due to the costs related to retirement and insurance. The only reliable source of income the City can consider is the reinstatement of the property tax. This measure will enable the City to meet the evolving needs of its employees and residents.

BEGINNING FUND BALANCE	\$ 2,286,623	\$ 2,571,229	\$ 2,740,445		\$ 2,611,557	\$ 2,453,161	\$ 2,276,644	\$ 2,176,124
	FY 2023 Final Actual	FY 2024 Projected Actual	FY 2025 Year One	Projection %	FY 2026 Year Two	FY 2027 Year Three	FY 2028 Year Four	FY 2029 Year Five
REVENUES								
Taxes	\$ 2,033,175	\$ 1,984,896	\$ 1,928,000	2%	\$ 1,966,560	\$ 2,005,891	\$ 2,046,009	\$ 2,086,929
Franchise Taxes	\$ 156,019	\$ 154,371	\$ 154,892	1%	\$ 156,441	\$ 158,005	\$ 159,585	\$ 161,181
Licenses & Permits	\$ 62,743	\$ 94,265	\$ 68,600	3%	\$ 70,658	\$ 72,778	\$ 74,961	\$ 77,210
Waterfront Revenue	\$ 35,836	\$ 42,708	\$ 47,000	1%	\$ 47,470	\$ 47,945	\$ 48,424	\$ 48,908
Fines & Forfeitures	\$ 275,798	\$ 315,863	\$ 319,000	3%	\$ 328,570	\$ 338,427	\$ 348,580	\$ 359,037
Miscellaneous Revenue	\$ 195,396	\$ 227,609	\$ 210,600	2%	\$ 214,812	\$ 219,108	\$ 223,490	\$ 227,960
Intergovernmental Revenue	\$ 62,118	\$ 163,241	\$ 87,196	0%	\$ -	\$ -	\$ -	\$ -
Other Financing Sources	\$ 250,000	\$ -	\$ -	0%	\$ -	\$ -	\$ -	\$ -
Transfer -In From Other Funds	\$ 53,167	\$ 50,000	\$ 50,000	0%	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
TOTAL REVENUES	\$ 3,124,251	\$ 3,032,953	\$ 2,865,288		\$ 2,834,511	\$ 2,892,154	\$ 2,951,050	\$ 2,961,226
EXPENDITURES								
Personnel Services	\$ 1,408,420	\$ 1,540,003	\$ 1,808,121	3%	\$ 1,862,365	\$ 1,918,236	\$ 1,975,783	\$ 2,035,056
Supplies	\$ 77,830	\$ 80,678	\$ 76,500	2%	\$ 78,030	\$ 79,591	\$ 81,182	\$ 82,806
Repairs & Maintenance	\$ 39,808	\$ 36,219	\$ 54,500	3%	\$ 56,135	\$ 57,819	\$ 59,554	\$ 61,340
Contractual Services	\$ 656,172	\$ 655,526	\$ 676,718	2%	\$ 690,252	\$ 704,057	\$ 718,139	\$ 732,501
Other Charges	\$ 24,908	\$ 49,129	\$ 52,200	2%	\$ 53,244	\$ 54,309	\$ 55,395	\$ 56,503
Debt Service	\$ 94,957	\$ 163,941	\$ 163,941	0%	\$ 163,941	\$ 163,941	\$ 68,984	\$ -
Capital Outlay	\$ 387,550	\$ 163,241	\$ 87,196	2%	\$ 88,940	\$ 90,719	\$ 92,533	\$ 94,384
Transfers Out	\$ 150,000	\$ 175,000	\$ 75,000	0%	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 2,839,645	\$ 2,863,737	\$ 2,994,176		\$ 2,992,907	\$ 3,068,671	\$ 3,051,569	\$ 3,062,590
REVENUES LESS EXPENDITURES	\$ 284,605	\$ 169,216	\$ (128,888)		\$ (158,396)	\$ (176,517)	\$ (100,519)	\$ (101,364)
ENDING FUND BALANCE	\$ 2,571,229	\$ 2,740,445	\$ 2,611,557		\$ 2,453,161	\$ 2,276,644	\$ 2,176,124	\$ 2,074,760



DEBT

For FY25, the City’s debts include two notes payable for land at Town Center and one lease for a new police body camera system. The notes are owner-financed, and the lease is through Motorola Solutions. All debts are set to be paid off by FY28. Due to the reliance on sales tax and no guaranteed revenue, financing options are limited. The City has determined that owner financing options are the most cost-effective, as the interest rates are negotiated with the owner and have been favorable. Currently, interest is only being paid on the Edna S. Lee note, which has an interest rate of 3%, while no interest is applied to the Derrick McVaney note. To facilitate future expansion beyond its current needs, the City will need to consider the implementation of a property tax.

FY25 - DEBT SCHEDULE

DESCRIPTION	DATE	INTEREST RATE	TERM	PRINCIPAL	INTEREST	TOTAL	PAYMENTS					TOTAL PYMTS	
							PRIOR FY	FY25	FY26	FY27	FY28		
Edna S. Lee Loan-TC Pkg Lot	08.10.17	3.00%	10 Years	\$ 810,000	\$ 139,567	\$949,567	\$ 664,697	\$ 94,957	\$ 94,957	\$ 94,957	\$ 94,957	\$ 94,957	\$ 949,567
Motorola-Body Camera System	09.10.23	0.00%	5 Years	\$ 94,920	\$ -	\$ 94,920	\$ 18,984	\$ 18,984	\$ 18,984	\$ 18,984	\$ 18,984	\$ 18,984	\$ 94,920
Derrick McVaney-914 Marina Bay	11.01.23	0.00%	5 Years	\$ 250,000	\$ -	\$250,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
							\$ 733,681	\$ 163,941	\$ 163,941	\$ 163,941	\$ 163,941	\$ 163,941	\$ 1,294,487



CAPITAL IMPROVEMENT PLAN (CIP)

A capital improvement plan is a multi-year outline of funded projects. The City's goal is to maintain facilities and infrastructure, meet growth needs, and comply with state and federal regulations.

Capital expenditures are major purchases or improvements with a lifespan of ten or more years, not typically covered by operating budgets. The City maintains and updates master plans to expand its infrastructure and annually revises a five-year CIP schedule. Capital improvement funds cover major construction, acquisition, or renovation projects.

The City's capital improvement plan mainly targets street improvements. With limited funding, expanding or constructing new buildings is challenging for the City owning many capital assets.

The plan outlines all projects, resources, and costs, tracking each over its duration. Financing is approved at the start rather than annually. The expected expenditures under the CIP schedule are included in the overall budget to show the City's total anticipated fund usage for any budget year. However, these estimates are not binding appropriations.

PROJECT	FUNDING SOURCE	FUNDED THIS FY	TOTAL COST ESTIMATE	GRANTS/ OTHER	FY2025	FY TO BE COMPLETED
Town Center -East Parking Lot	EDC	Yes	\$ 600,000	\$ -	\$ 600,000	2025
Street Improvements -Elm Rd	Roads & Drainage	Yes	\$ 300,000	\$ -	\$ 300,000	2025
Bridge/Sidewalk approaches-Birch Rd	Roads & Drainage	Yes	\$ 250,000	\$ -	\$ 250,000	2025
Shell Bottom Boat Ramp	TPWD	No	\$ 600,000	\$ 600,000	\$ -	2026
Shell Bottom Boat Ramp	EDC	No	\$ 200,000	\$ -	\$ -	2026
Street Improvements -Oak Rd	Roads & Drainage	No	\$ 250,000	\$ -	\$ -	2026
Street Improvements -Forest Rd	Roads & Drainage	No	\$ 100,500	\$ -	\$ -	2026
Street Improvements -CLR North Rd	Roads & Drainage	No	\$ 400,000	\$ -	\$ -	2026
Clubhouse -Replace wooden floor	General Fund	No	\$ 50,000	\$ -	\$ -	2026
Pedestrian Bridge	Galveston County	No	\$1,000,000	\$ 1,000,000	\$ -	2027
Replacement Vehicles & Equipment	Capital Equipment Fund	No	\$ 350,000	\$ -	\$ -	2027
Street Improvements -Ivy & Pine Rds	Roads & Drainage	No	\$ 480,000	\$ -	\$ -	2027
Street Improvements -Pine Rd	Roads & Drainage	No	\$ 200,000	\$ -	\$ -	2027
Street Improvements -Maple Rd	Roads & Drainage	No	\$ 150,000	\$ -	\$ -	2027
Street Improvements -Queen Rd	Roads & Drainage	No	\$ 110,000	\$ -	\$ -	2028
Street Improvements -Dogwood Rd	Roads & Drainage	No	\$ 75,000	\$ -	\$ -	2028
Street Improvements -Forest Rd	Roads & Drainage	No	\$ 55,000	\$ -	\$ -	2028
New City Hall & Jail	Unknown	No	\$2,000,000	\$ -	\$ -	2030
Street Improvements -West Shore Dr	Roads & Drainage	No	\$ 585,000	\$ -	\$ -	2030
Street Improvements -East Shore Dr	Roads & Drainage	No	\$ 730,000	\$ -	\$ -	2032
Street Improvements -North Shore Dr	Roads & Drainage	No	\$ 350,000	\$ -	\$ -	2033
Street Improvements -South Shore Dr	Roads & Drainage	No	\$ 110,000	\$ -	\$ -	2033

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

Page 33



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

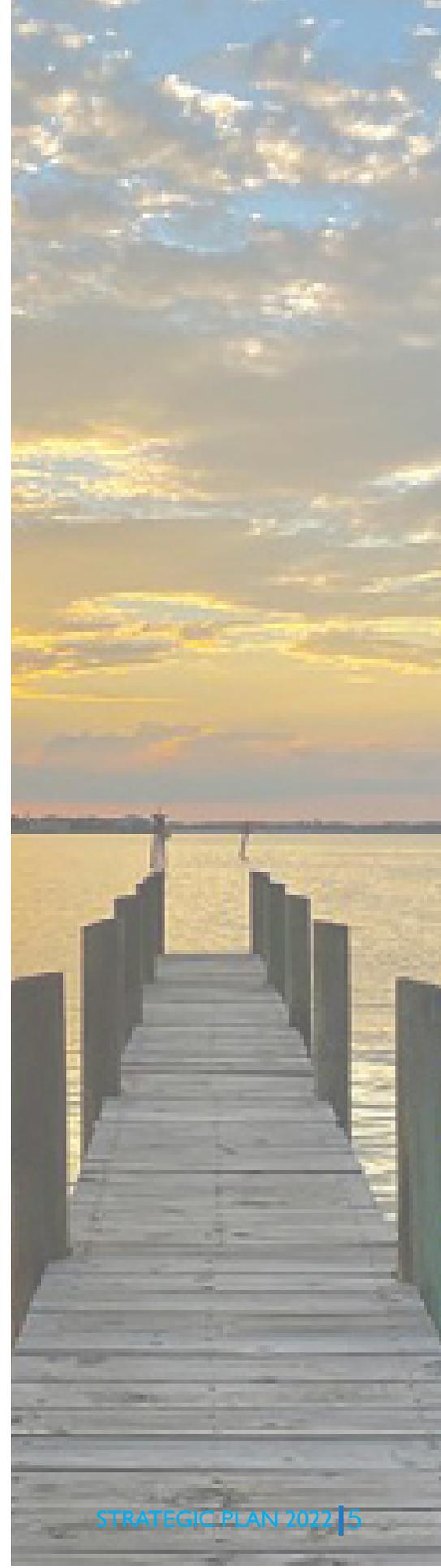
LISTEN TO ALL VIEWS

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)
- 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.
- Utilize 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.

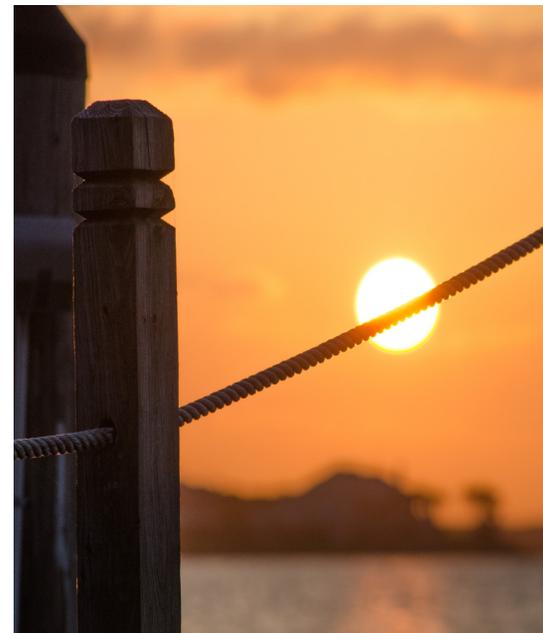


COMMUNICATIONS

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



CONTACT US

WWW.CLEARLAKESHORES-TX.GOV

CITY HALL
1006 S SHORE DRIVE
CLEAR LAKE SHORES, TX 77565

PHONE: 281-334-2799

FOLLOW US ON SOCIAL MEDIA
[@CITYOFCLS](#) (FACEBOOK, TWITTER, INSTAGRAM)



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".





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

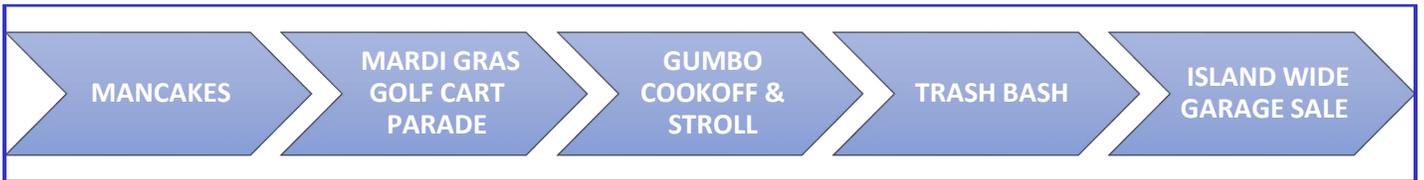




CLEAR LAKE SHORES CIVIC CLUB

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

FY25

Budget

Budget Summaries



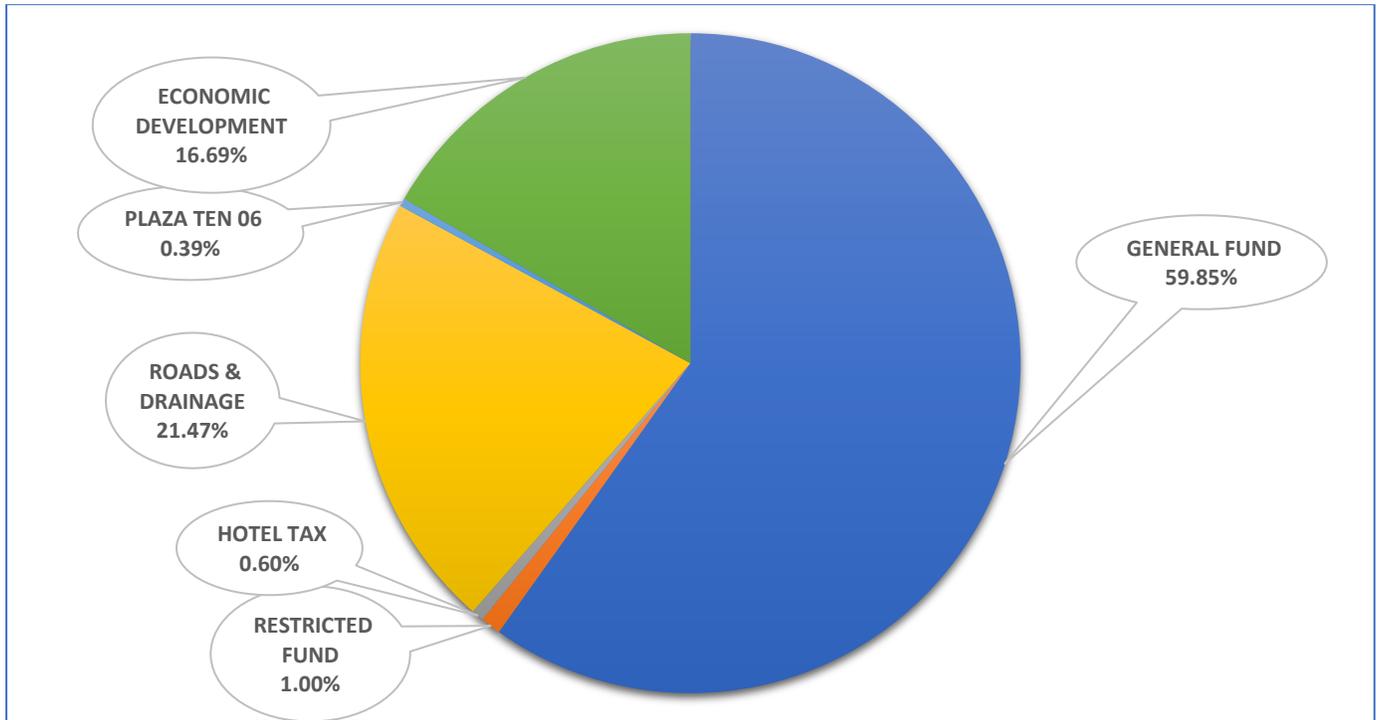


OVERALL SUMMARY OF REVENUES AND EXPENDITURES FOR ALL FUNDS

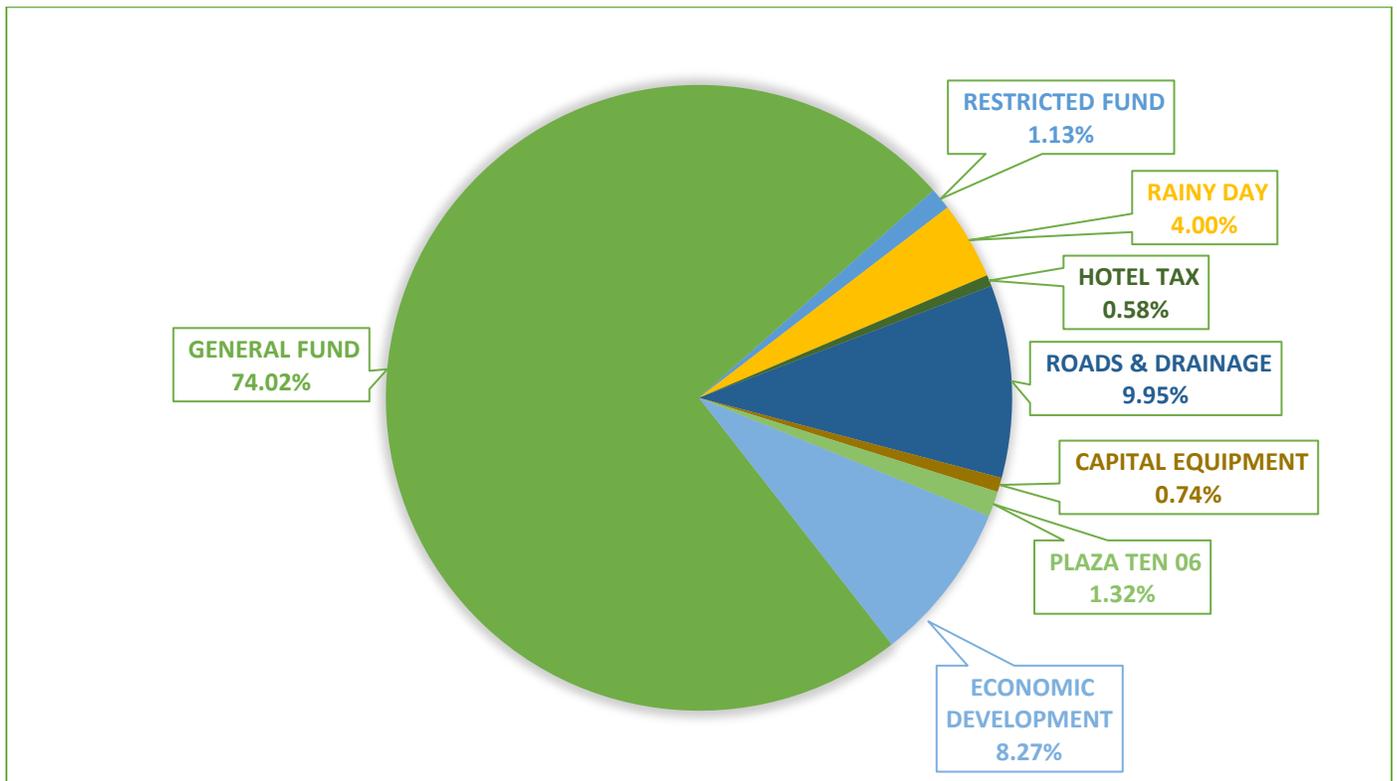
	GENERAL FUND	RESTRICTED FUND	RAINY DAY FUND	HOTEL TAX FUND	ROADS & DRAINAGE FUND	CAPITAL EQUIPMENT FUND	PLAZA TEN 06 CORP.	ECONOMIC DEV. CORP.	TOTAL REVENUES ALL FUNDS
	FY2025 Adopted Budget	FY2025 Adopted Budget	FY2025 Adopted Budget	FY2025 Adopted Budget					
REVENUES									
Taxes	\$ 1,928,000	\$ 4,750	\$ -	\$ 15,000	\$ 300,000	\$ -	\$ -	\$ 300,000	\$ 2,547,750
Franchise Taxes	\$ 154,892	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 154,892
Licenses & Permits	\$ 68,600	\$ -	\$ -	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ 76,100
Waterfront Revenue	\$ 47,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47,000
Fines & Forfeitures	\$ 319,000	\$ 16,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 335,800
Miscellaneous Revenue	\$ 210,600	\$ 22,000	\$ 105,000	\$ -	\$ 85,000	\$ 3,500	\$ 51,000	\$ 20,000	\$ 497,100
Intergovernmental Revenue	\$ 87,196	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87,196
Transfer -In From Other Funds	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ 125,000
TOTAL REVENUES	\$ 2,865,288	\$ 43,550	\$ 155,000	\$ 22,500	\$ 385,000	\$ 28,500	\$ 51,000	\$ 320,000	\$ 3,870,838
EXPENDITURES									
Personnel Services	\$ 1,808,121	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,808,121
Supplies	\$ 76,500	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 1,000	\$ 117,600
Repairs & Maintenance	\$ 54,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,500
Contractual Services	\$ 676,718	\$ 10,000	\$ -	\$ 30,000	\$ 134,459	\$ -	\$ 19,500	\$ 69,000	\$ 939,677
Other Charges	\$ 52,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,500	\$ 68,700
Debt Service	\$ 163,941	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 163,941
Capital Outlay	\$ 87,196	\$ -	\$ -	\$ -	\$ 939,585	\$ -	\$ -	\$ 698,600	\$ 1,725,381
Transfers Out	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 125,000
TOTAL EXPENDITURES	\$ 2,994,176	\$ 50,000	\$ -	\$ 30,000	\$ 1,074,044	\$ -	\$ 19,600	\$ 835,100	\$ 5,002,920



REVENUES – ALL FUNDS



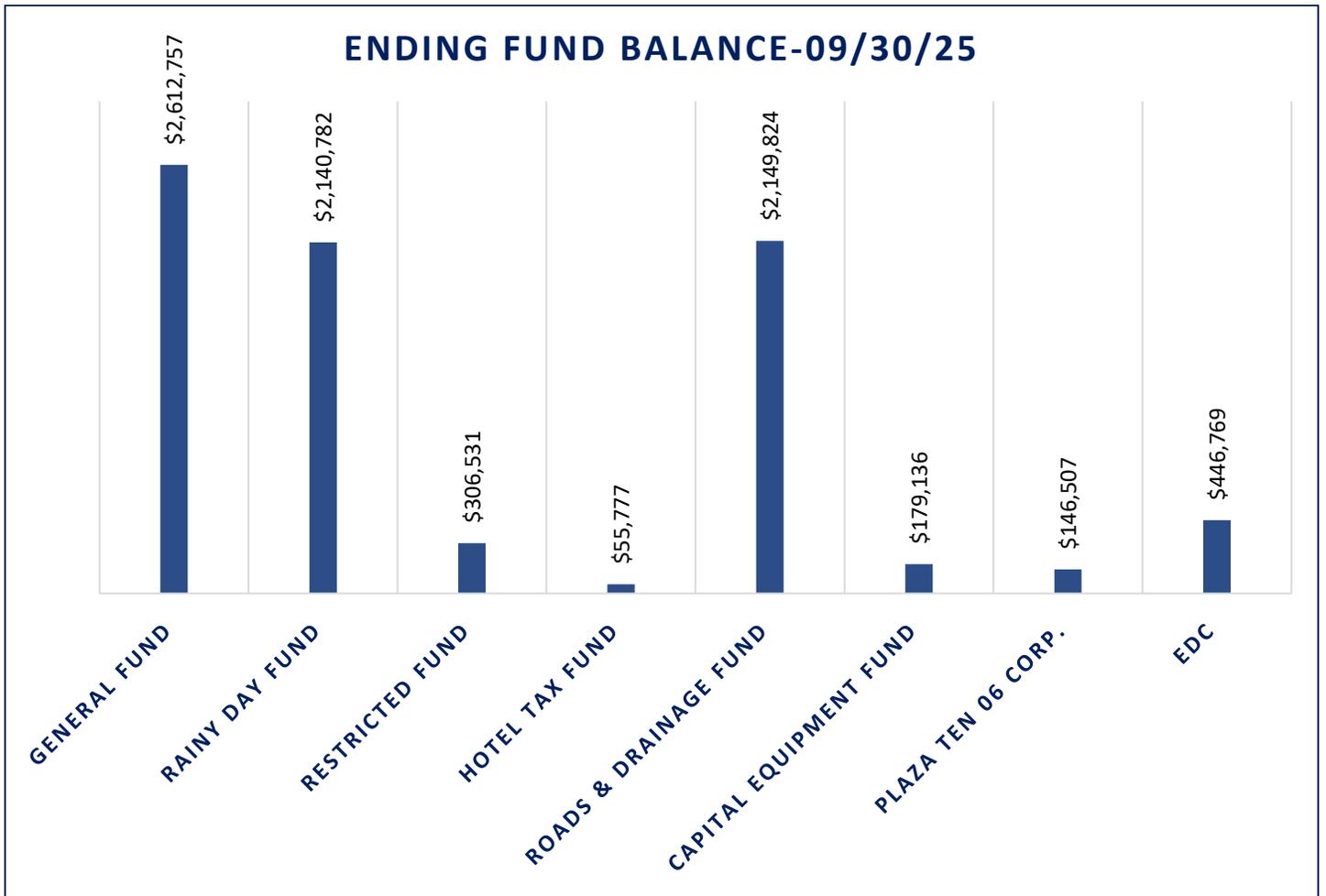
EXPENDITURES – ALL FUNDS





FUND BALANCE SUMMARY – ALL FUNDS

	GENERAL FUND	RAINY DAY FUND	RESTRICTED FUND	HOTEL TAX FUND	ROADS & DRAINAGE FUND	CAPITAL EQUIPMENT FUND	PLAZA TEN 06 CORP.	EDC	TOTAL ALL FUNDS
Beginning Fund Balance -10/01/24	\$ 2,741,645	\$ 1,985,782	\$ 312,981	\$ 63,277	\$ 2,908,868	\$ 150,636	\$ 115,107	\$ 961,869	\$ 9,240,166
Budgeted Revenues -2024 -25	\$ 2,865,288	\$ 155,000	\$ 43,550	\$ 22,500	\$ 385,000	\$ 28,500	\$ 51,000	\$ 320,000	\$ 3,870,838
Budgeted Expenditures -2024-25	\$ 2,994,176	\$ -	\$ 50,000	\$ 30,000	\$ 1,144,044	\$ -	\$ 19,600	\$ 835,100	\$ 5,072,920
Revenues Over/(Under) Expenditures	\$ (128,888)	\$ 155,000	\$ (6,450)	\$ (7,500)	\$ (759,044)	\$ 28,500	\$ 31,400	\$ (515,100)	\$ (1,202,082)
Ending Fund Balance-09/30/25	\$ 2,612,757	\$ 2,140,782	\$ 306,531	\$ 55,777	\$ 2,149,824	\$ 179,136	\$ 146,507	\$ 446,769	\$ 8,038,084





GENERAL FUND SUMMARY

BEGINNING FUND BALANCE	\$ 2,286,623	\$ 2,571,229	\$ 2,571,229	\$ 2,741,645
-------------------------------	---------------------	---------------------	---------------------	---------------------

	FY 2023 Final Actual	FY 2024 Amended Budget	FY 2024 Projected Actual	FY 2025 Adopted Budget	% Change from FY24 to FY25
REVENUES					
Taxes	\$ 2,033,175	\$ 1,890,000	\$ 1,984,896	\$ 1,928,000	2.01%
Franchise Taxes	\$ 156,019	\$ 156,757	\$ 154,371	\$ 154,892	-1.19%
Licenses & Permits	\$ 62,743	\$ 67,600	\$ 94,265	\$ 68,600	1.48%
Waterfront Revenue	\$ 35,836	\$ 47,000	\$ 42,708	\$ 47,000	0.00%
Fines & Forfeitures	\$ 275,798	\$ 312,000	\$ 315,863	\$ 319,000	2.24%
Miscellaneous Revenue	\$ 195,396	\$ 169,900	\$ 227,609	\$ 210,600	23.96%
Intergovernmental Revenue	\$ 62,118	\$ 301,797	\$ 163,241	\$ 87,196	-71.11%
Other Financing Sources	\$ 250,000	\$ -	\$ -	\$ -	0.00%
Transfer -In From Other Funds	\$ 53,167	\$ 50,000	\$ 50,000	\$ 50,000	0.00%
TOTAL REVENUES	\$ 3,124,251	\$ 2,995,054	\$ 3,032,953	\$ 2,865,288	-4.33%

EXPENDITURES					
City Council	\$ 62,640	\$ 90,050	\$ 88,818	\$ 92,550	2.78%
Administration	\$ 252,914	\$ 317,665	\$ 255,676	\$ 318,575	0.29%
City Secretary/Municipal Court	\$ 259,293	\$ 303,164	\$ 269,915	\$ 310,460	2.41%
Police	\$ 803,763	\$ 1,052,625	\$ 926,503	\$ 1,056,020	0.32%
Code Enforcement/Permits	\$ 118,899	\$ 116,488	\$ 110,869	\$ 139,586	19.83%
Public Works	\$ 176,909	\$ 194,835	\$ 183,623	\$ 191,250	-1.84%
Parks & Pool	\$ 56,333	\$ 58,010	\$ 57,188	\$ 63,510	9.48%
Emergency Management	\$ 51,071	\$ 58,034	\$ 56,787	\$ 63,308	9.09%
General Government	\$ 575,317	\$ 588,755	\$ 585,976	\$ 507,780	-13.75%
Capital Outlay	\$ 387,550	\$ 302,797	\$ 163,241	\$ 87,196	-71.20%
Debt Service	\$ 94,957	\$ 163,941	\$ 163,941	\$ 163,941	0.00%
TOTAL EXPENDITURES	\$ 2,839,645	\$ 3,246,364	\$ 2,862,537	\$ 2,994,176	-7.77%

REVENUES LESS EXPENDITURES	\$ 284,605	\$ (251,310)	\$ 170,416	\$ (128,888)
-----------------------------------	-------------------	---------------------	-------------------	---------------------

ENDING UNRESERVED FUND BALANCE	\$ 2,571,229	\$ 2,319,919	\$ 2,741,645	\$ 2,612,757
---------------------------------------	---------------------	---------------------	---------------------	---------------------



RAINY DAY FUND

BEGINNING FUND BALANCE	\$ 1,893,176	\$ 1,985,782	\$ 1,985,782	\$ 2,097,421
-------------------------------	--------------	--------------	--------------	--------------

	FY2023 Final Actual	FY2024 Amended Budget	FY2024 Projected Actual	FY2025 Adopted Budget	% Change from FY24 to FY25
REVENUES					
Miscellaneous Revenue	\$ 92,606	\$ -	\$ 111,639	\$ 105,000	0.00%
Transfers-In Revenues	\$ -	\$ -	\$ -	\$ 50,000	0.00%
TOTAL REVENUES	\$ 92,606	\$ -	\$ 111,639	\$ 155,000	0.00%
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	0.00%
REVENUES LESS EXPENDITURES	\$ 92,606	\$ -	\$ 111,639	\$ 155,000	

ENDING UNRESERVED FUND BALANCE	\$ 1,985,782	\$ 1,985,782	\$ 2,097,421	\$ 2,252,421
---------------------------------------	--------------	--------------	--------------	--------------



CAPITAL EQUIPMENT FUND SUMMARY

BEGINNING FUND BALANCE	\$ 20,641	\$ 71,619	\$ 71,619	\$ 150,636
-------------------------------	-----------	-----------	-----------	------------

	FY 2023 Final Actual	FY 2024 Amended Budget	FY 2024 Projected Actual	FY 2025 Adopted Budget	% Change from FY24 to FY25
REVENUES					
Miscellaneous Revenue	\$ 1,148	\$ 2,500	\$ 4,017	\$ 3,500	40.00%
Transfer -In From Other Funds	\$ 50,000	\$ 75,000	\$ 75,000	\$ 25,000	-66.67%
TOTAL REVENUES	\$ 51,148	\$ 77,500	\$ 79,017	\$ 28,500	-63.23%
EXPENDITURES					
Capital Outlay	\$ 170	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES	\$ 170	\$ -	\$ -	\$ -	0.00%
REVENUES LESS EXPENDITURES	\$ 50,978	\$ 77,500	\$ 79,017	\$ 28,500	
ENDING UNRESERVED FUND BALANCE	\$ 71,619	\$ 149,119	\$ 150,636	\$ 179,136	



ROADS & DRAINAGE FUND

BEGINNING FUND BALANCE	\$ 1,935,219	\$ 2,396,594	\$ 2,396,594	\$ 2,908,868
-------------------------------	---------------------	---------------------	---------------------	---------------------

	FY2023 Final Actual	FY2024 Amended Budget	FY2024 Projected Actual	FY2025 Adopted Budget	% Change from FY24 to FY25
REVENUES					
Taxes	\$ 327,317	\$ 275,000	\$ 306,682	\$ 300,000	9.09%
Miscellaneous Revenue	\$ 96,845	\$ 85,000	\$ 139,478	\$ 85,000	0.00%
Transfer -In From Other Funds	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	-100.00%
TOTAL REVENUES	\$ 524,162	\$ 460,000	\$ 546,160	\$ 385,000	-16.30%
EXPENDITURES					
Contractual Services	\$ 11,420	\$ 114,390	\$ 31,386	\$ 134,459	17.54%
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ 70,000	
Capital Outlay	\$ 33,156	\$ 825,439	\$ 2,500	\$ 939,585	13.83%
Transfer -To Other Funds	\$ 18,211	\$ -	\$ -	\$ -	0.00%
TOTAL EXPENDITURES	\$ 62,787	\$ 939,829	\$ 33,886	\$ 1,144,044	21.73%
REVENUES LESS EXPENDITURES	\$ 461,375	\$ (479,829)	\$ 512,274	\$ (759,044)	

ENDING UNRESERVED FUND BALANCE	\$ 2,396,594	\$ 1,916,765	\$ 2,908,868	\$ 2,149,824
---------------------------------------	---------------------	---------------------	---------------------	---------------------



RESTRICTED FUNDS

BEGINNING FUND BALANCE	\$ 288,322	\$ 290,159	\$ 290,159	\$ 312,981
-------------------------------	------------	------------	------------	------------

	FY 2023 Final Actual	FY 2024 Amended Budget	FY 2024 Projected Actual	FY 2025 Adopted Budget	% Change from FY24 to FY25
REVENUES					
Taxes	\$ 4,784	\$ 5,000	\$ 4,465	\$ 4,750	-5.00%
Fines & Forfeitures	\$ 14,681	\$ 13,000	\$ 17,325	\$ 16,800	29.23%
Miscellaneous Revenue	\$ 17,852	\$ 20,000	\$ 18,942	\$ 22,000	10.00%
TOTAL REVENUES	\$ 37,317	\$ 38,000	\$ 40,732	\$ 43,550	14.61%
EXPENDITURES					
Supplies	\$ 35,480	\$ 87,500	\$ 12,044	\$ 40,000	-54.29%
Other Contractual Services	\$ -	\$ 5,000	\$ 5,866	\$ 10,000	100.00%
TOTAL EXPENDITURES	\$ 35,480	\$ 92,500	\$ 17,910	\$ 50,000	-45.95%
REVENUES LESS EXPENDITURES	\$ 1,837	\$ (54,500)	\$ 22,822	\$ (6,450)	

ENDING UNRESERVED FUND BALANCE	\$ 290,159	\$ 235,659	\$ 312,981	\$ 306,531
---------------------------------------	------------	------------	------------	------------



HOTEL TAX FUND

BEGINNING FUND BALANCE	\$ 18,927	\$ 41,720	\$ 41,720	\$ 63,277
-------------------------------	-----------	-----------	-----------	-----------

	FY 2023 Final Actual	FY 2024 Amended Budget	FY 2024 Projected Actual	FY 2025 Adopted Budget	% Change from FY24 to FY25
REVENUES					
Taxes	\$ 15,467	\$ 15,000	\$ 14,307	\$ 15,000	0.00%
Licenses & Permits	\$ 7,325	\$ 6,000	\$ 7,250	\$ 7,500	25.00%
TOTAL REVENUES	\$ 22,792	\$ 21,000	\$ 21,557	\$ 22,500	7.14%
EXPENDITURES					
Other Contractual Services	\$ -	\$ -	\$ -	\$ 30,000	0.00%
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 30,000	0.00%
REVENUES LESS EXPENDITURES	\$ 22,792	\$ 21,000	\$ 21,557	\$ (7,500)	
ENDING UNRESERVED FUND BALANCE	\$ 41,720	\$ 62,720	\$ 63,277	\$ 55,777	



PLAZA TEN 06 CORPORATION

BEGINNING FUND BALANCE	\$ 119,214	\$ 137,202	\$ 137,202	\$ 115,107
-------------------------------	------------	------------	------------	------------

	FY2023 Final Actual	FY2024 Amended Budget	FY2024 Projected Actual	FY2025 Adopted Budget	% Change from FY24 to FY25
REVENUES					
Miscellaneous Revenue	\$ 52,179	\$ 51,000	\$ 52,117	\$ 51,000	0.00%
Transfer -In From Other Funds	\$ 18,211	\$ -	\$ -	\$ -	0.00%
TOTAL REVENUES	\$ 70,390	\$ 51,000	\$ 52,117	\$ 51,000	0.00%
EXPENDITURES					
Contractual Services	\$ 52,401	\$ 19,500	\$ 14,237	\$ 19,500	0.00%
Other Misc. Supplies	\$ -	\$ 100	\$ -	\$ 100	0.00%
Capital Outlay	\$ -	\$ 27,500	\$ 24,406	\$ -	0.00%
TOTAL EXPENDITURES	\$ 52,401	\$ 47,100	\$ 38,643	\$ 19,600	-58.39%
REVENUES LESS EXPENDITURES	\$ 17,988	\$ 3,900	\$ 13,474	\$ 31,400	

ENDING UNRESERVED FUND BALANCE	\$ 137,202	\$ 141,102	\$ 150,676	\$ 146,507
---------------------------------------	------------	------------	------------	------------



ECONOMIC DEVELOPMENT CORPORATION (EDC)

BEGINNING FUND BALANCE	\$ 751,839	\$ 798,105	\$ 798,105	\$ 961,869
-------------------------------	-------------------	-------------------	-------------------	-------------------

	FY2023 Final Actual	FY2024 Amended Budget	FY2024 Projected Actual	FY2025 Adopted Budget	% Change from FY24 to FY25
REVENUES					
Taxes	\$ 327,316	\$ 275,000	\$ 306,682	\$ 300,000	9.09%
Miscellaneous Revenue	\$ 35,700	\$ 30,000	\$ 43,132	\$ 20,000	-33.33%
Intergovernmental Revenue	\$ 4,609	\$ 123,750	\$ 5,360	\$ -	0.00%
TOTAL REVENUES	\$ 367,625	\$ 428,750	\$ 355,174	\$ 320,000	-25.36%
EXPENDITURES					
Contractual Services	\$ 39,619	\$ 109,000	\$ 68,569	\$ 85,000	-22.02%
Capital Outlay	\$ 228,573	\$ 592,000	\$ 72,841	\$ 700,100	18.26%
Transfer -To Other Funds	\$ 53,167	\$ 50,000	\$ 50,000	\$ 50,000	0.00%
TOTAL EXPENDITURES	\$ 321,359	\$ 751,000	\$ 191,410	\$ 835,100	11.20%
REVENUES LESS EXPENDITURES	\$ 46,266	\$ (322,250)	\$ 163,764	\$ (515,100)	
ENDING UNRESERVED FUND BALANCE	\$ 798,105	\$ 475,855	\$ 961,869	\$ 446,769	

City of Clear Lake Shores

FY25

Budget

Governmental Funds



Clear Lake Shores Historic Club House



GENERAL FUND PERSONNEL SUMMARY

DEPARTMENT	FY 2023	FY 2024	FY 2025	Variance
ADMINISTRATION				
City Administrator	1	1	1	0
Finance Director	0	1	1	0
Communication Specialist -PT	0.5	0.5	0.5	0
TOTAL ADMINISTRATION	1.5	2.5	2.5	0
CITY SECRETARY/MUNICIPAL COURT				
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
TOTAL CITY SECRETARY/MUNI. COURT	3.5	3.5	3.5	0
POLICE				
Chief	1	1	1	0
Assistant Chief	1	0	0	0
Captain	1	0	0	0
Sergeant	2	2	2	0
Patrol Officer	6	6	6	0
PD Administrative Assistant	0	1	1	0
Warrant Officer -PT	0.5	0	0	0
TOTAL POLICE	11.5	10	10	0
CODE ENFORCEMENT/PERMITS				
Building Services Manager	0	0	1	1
Assistant City Secretary/Permit Technician	1	1	0	-1
Building Official	1	0	0	0
TOTAL CODE ENFORCEMENT/PERMITS	2	1	1	0
PUBLIC WORKS				
Maintenance 1	1	1	1	0
Maintenance 2	1	1	1	0
TOTAL PUBLIC WORKS	2	2	2	0
TOTAL PERSONNEL SUMMARY	20.5	19	19	0



GENERAL FUND REVENUES

Account #	Account	FY 2023 Final Actual	FY 2024 Amended Budget	FY 2024 Projected Actual	FY 2025 Adopted Budget	% Change from FY24 to FY25
TAXES						
100406	Sales Tax	\$ 1,963,899	\$ 1,825,000	\$ 1,906,081	\$ 1,850,000	1.37%
100407	Sales Tax -Mixed Beverage	\$ 38,458	\$ 35,000	\$ 42,997	\$ 43,000	22.86%
100408	Mixed Beverage Tax	\$ 30,818	\$ 30,000	\$ 35,818	\$ 35,000	16.67%
TOTAL TAXES		\$ 2,033,175	\$ 1,890,000	\$ 1,984,896	\$ 1,928,000	2.01%
FRANCHISE TAXES						
100414	Ameriwaste Solid Waste	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
100415	Centerpoint -Electric	\$ 120,287	\$ 120,207	\$ 120,207	\$ 120,342	0.11%
100416	Centerpoint -Gas	\$ 6,283	\$ 6,000	\$ 6,519	\$ 6,500	8.33%
100417	Comcast TV	\$ 23,919	\$ 25,000	\$ 22,102	\$ 22,500	-10.00%
100418	Telecomm Fees	\$ 529	\$ 550	\$ 543	\$ 550	0.00%
TOTAL FRANCHISE TAXES		\$ 156,019	\$ 156,757	\$ 154,371	\$ 154,892	-1.19%
LICENSES & PERMITS						
100425	Business Licenses	\$ 725	\$ 3,000	\$ 850	\$ 3,000	0.00%
100426	Alcohol Beverage Permits	\$ 3,460	\$ 2,500	\$ 2,235	\$ 2,500	0.00%
100427	Building Permits	\$ 26,676	\$ 30,000	\$ 52,022	\$ 30,000	0.00%
100428	Remodeling Permits	\$ 6,322	\$ 7,000	\$ 2,530	\$ 3,000	-57.14%
100429	Electrical Permits	\$ 3,650	\$ 5,000	\$ 5,125	\$ 5,000	0.00%
100430	Plumbing/ Gas Permits	\$ 4,337	\$ 5,000	\$ 4,753	\$ 5,000	0.00%
100431	Mechanical Permits	\$ 4,887	\$ 4,500	\$ 8,500	\$ 6,000	33.33%
100432	Culvert & Fill Permits	\$ 420	\$ 500	\$ 1,555	\$ 1,000	100.00%
100433	Bulkhead & Pier Permits	\$ 974	\$ 500	\$ 712	\$ 1,000	100.00%
100434	Fence Permits	\$ 2,259	\$ 2,000	\$ 2,705	\$ 2,500	25.00%
100435	Roof Permits	\$ 3,244	\$ 3,500	\$ 5,213	\$ 3,500	0.00%
100436	Sign Permits	\$ 287	\$ 500	\$ 1,091	\$ 500	0.00%
100437	Demolition Permits	\$ 3,827	\$ 2,000	\$ 3,562	\$ 3,500	75.00%
100439	Plat/Replat Application Fees	\$ 600	\$ 600	\$ 600	\$ 600	0.00%
100440	Other Licenses & Permits	\$ 1,075	\$ 1,000	\$ 2,812	\$ 1,500	50.00%
TOTAL LICENSES PERMITS		\$ 62,743	\$ 67,600	\$ 94,265	\$ 68,600	1.48%



GENERAL FUND REVENUES -continued

Account #	Account	FY 2023 Final Actual	FY 2024 Amended Budget	FY 2024 Projected Actual	FY 2025 Adopted Budget	% Change from FY24 to FY25
WATERFRONT REVENUE						
100450	Yearly Lease Payments	\$ 32,236	\$ 41,000	\$ 40,908	\$ 41,000	0.00%
100452	Waterfront Transfer Fees	\$ 3,600	\$ 3,000	\$ 1,800	\$ 3,000	0.00%
100453	Waterfront Rights Proceeds	\$ -	\$ 3,000	\$ -	\$ 3,000	0.00%
TOTAL WATERFRONT REVENUE		\$ 35,836	\$ 47,000	\$ 42,708	\$ 47,000	0.00%
FINES & FORFEITURES						
100466	Court Fines	\$ 239,828	\$ 275,000	\$ 278,444	\$ 280,000	1.82%
100467	Warrant Fees/Disposition Fees	\$ 24,063	\$ 25,000	\$ 22,914	\$ 25,000	0.00%
100468	Time Payment Fees	\$ 4,887	\$ 4,000	\$ 6,139	\$ 5,500	0.00%
100483	City Portion-State Court Cost Fees	\$ 7,020	\$ 8,000	\$ 8,366	\$ 8,500	6.25%
TOTAL FINES & FORFEITURES		\$ 275,798	\$ 312,000	\$ 315,863	\$ 319,000	2.24%
MISCELLANEOUS REVENUE						
100460	Pool Memberships	\$ 25,217	\$ 26,000	\$ 22,355	\$ 25,000	-3.85%
100461	Pool Guest Passes	\$ 234	\$ 150	\$ 2,585	\$ 2,600	1633.33%
100462	Proceeds -Sale of Surplus Equipment	\$ -	\$ 5,000	\$ 14,600	\$ 10,000	100.00%
100463	Clubhouse/Pavilion Rentals	\$ 5,525	\$ 6,000	\$ 7,625	\$ 7,500	25.00%
100475	Copies/Notary	\$ 467	\$ 500	\$ 575	\$ 500	0.00%
100476	Miscellaneous Revenue	\$ 20,502	\$ 750	\$ 2,187	\$ 2,500	233.33%
100476	Proceeds -Insurance Claims	\$ 4,500	\$ -	\$ -	\$ -	0.00%
100480	Interest Income	\$ 127,390	\$ 95,000	\$ 140,211	\$ 125,000	31.58%
100482	Intermodal Permit Fees	\$ 2,952	\$ 4,500	\$ 5,471	\$ 5,500	22.22%
100483	Administrative Support Fees -EDC	\$ -	\$ 18,000	\$ 18,000	\$ 18,000	0.00%
100483a	Administrative Support Fees -PZ10	\$ -	\$ 6,000	\$ 6,000	\$ 6,000	0.00%
100488	Contributions -Employee FSA	\$ 8,608	\$ 8,000	\$ 8,000	\$ 8,000	0.00%
TOTAL MISCELLANEOUS REVENUE		\$ 195,396	\$ 169,900	\$ 227,609	\$ 210,600	23.96%
INTERGOVERNMENTAL REVENUE						
100478a	FEMA Disaster Relief	\$ 10,757	\$ -	\$ -	\$ -	0.00%
100478c	CLFRF Grant -ARPA	\$ 51,360	\$ 301,797	\$ 163,241	\$ 87,196	-71.11%
TOTAL INTERGOVERNMENTAL REVENUE		\$ 62,118	\$ 301,797	\$ 163,241	\$ 87,196	-71.11%



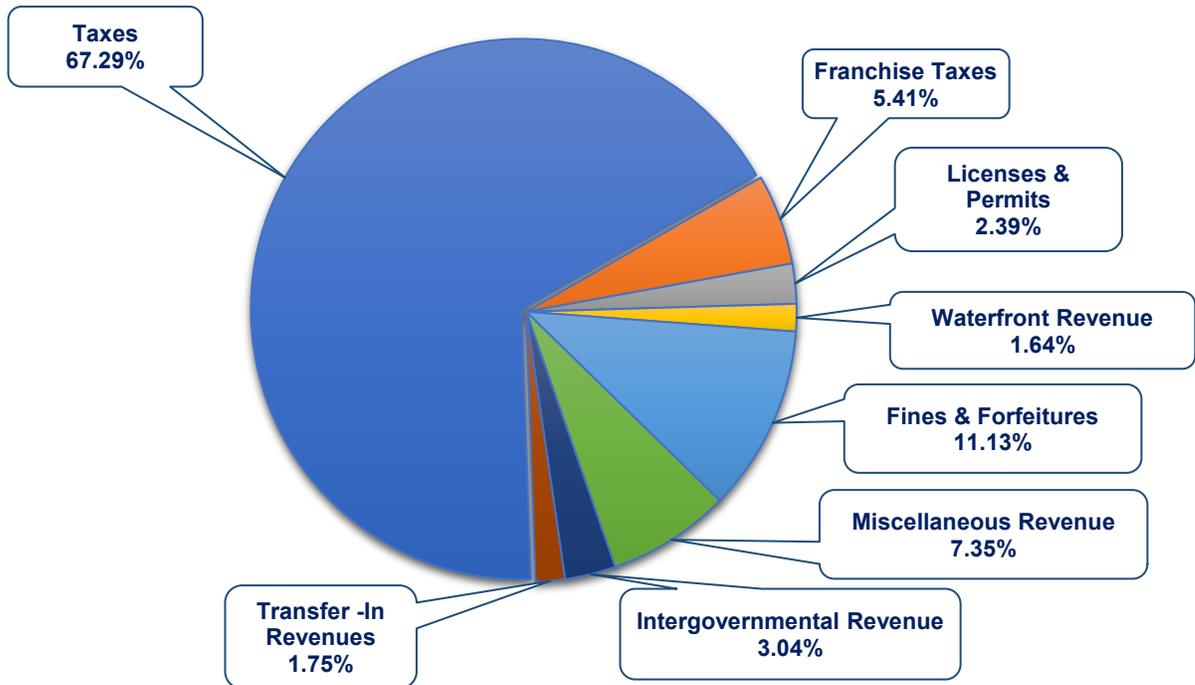
GENERAL FUND REVENUES -continued

Account #	Account	FY 2023 Final Actual	FY 2024 Amended Budget	FY 2024 Projected Actual	FY 2025 Adopted Budget	% Change from FY24 to FY25
OTHER FINANCING SOURCES						
100610	Proceeds from Debt-Capital Lease	\$ 250,000	\$ -	\$ -	\$ -	0.00%
TOTAL OTHER FINANCING SOURCES		\$ 250,000	\$ -	\$ -	\$ -	0.00%
TRANSFER -IN REVENUES						
100609	Transfer -In -EDC	\$ 53,167	\$ 50,000	\$ 50,000	\$ 50,000	0.00%
TOTAL TRANSFER -IN REVENUES		\$ 53,167	\$ 50,000	\$ 50,000	\$ 50,000	0.00%
TOTAL REVENUES		\$ 3,124,251	\$ 2,995,054	\$ 3,032,953	\$ 2,865,288	-4.33%



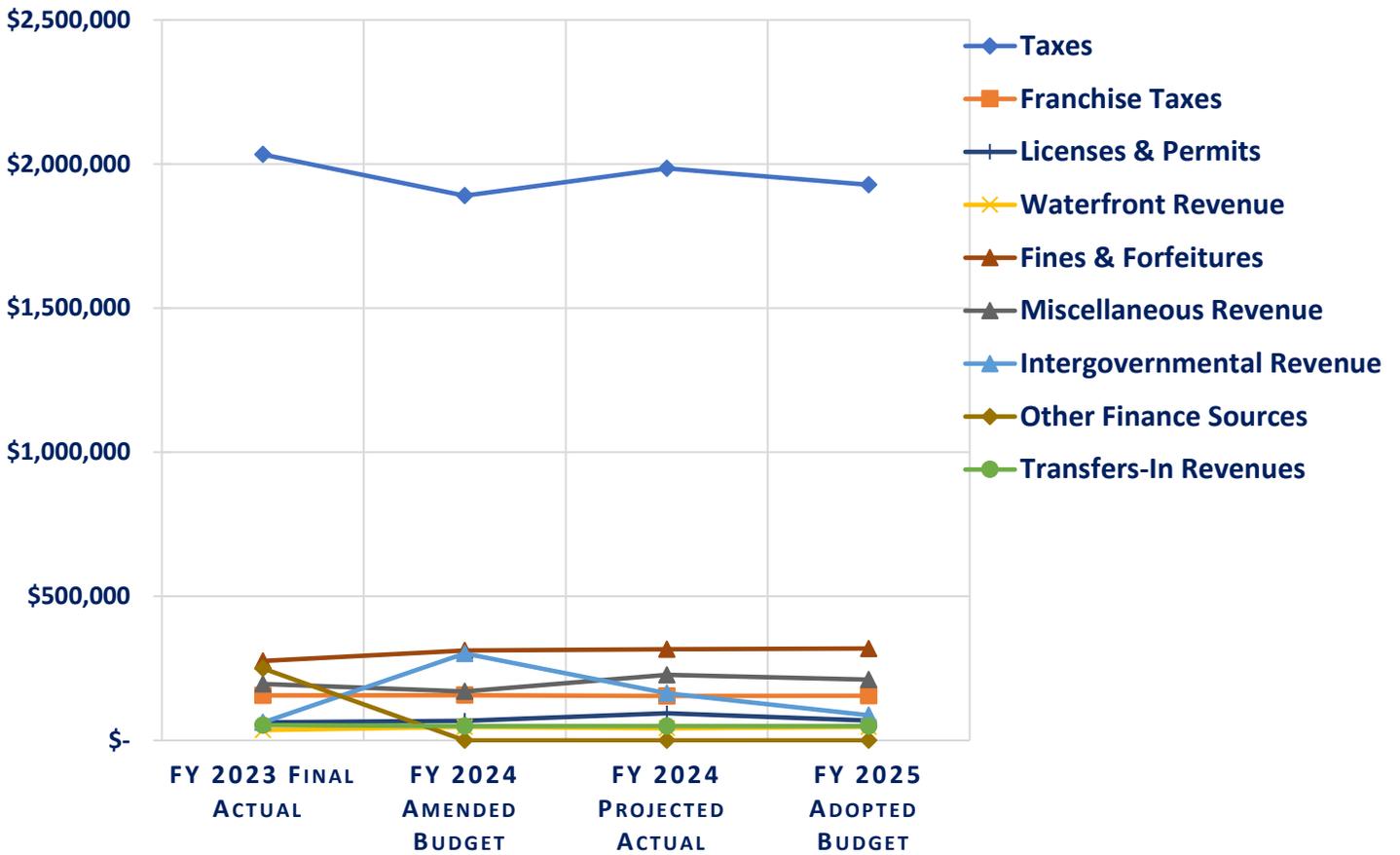
**GENERAL FUND REVENUES
BY CATEGORY**

Category	FY 2023 Final Actual	FY 2024 Amended Budget	FY 2024 Projected Actual	FY 2025 Adopted Budget
Taxes	\$ 2,033,175	\$ 1,890,000	\$ 1,984,896	\$ 1,928,000
Franchise Taxes	\$ 156,019	\$ 156,757	\$ 154,371	\$ 154,892
Licenses & Permits	\$ 62,743	\$ 67,600	\$ 94,265	\$ 68,600
Waterfront Revenue	\$ 35,836	\$ 47,000	\$ 42,708	\$ 47,000
Fines & Forfeitures	\$ 275,798	\$ 312,000	\$ 315,863	\$ 319,000
Miscellaneous Revenue	\$ 195,396	\$ 169,900	\$ 227,609	\$ 210,600
Intergovernmental Revenue	\$ 62,118	\$ 301,797	\$ 163,241	\$ 87,196
Other Finance Sources	\$ 250,000	\$ -	\$ -	\$ -
Transfers-In Revenues	\$ 53,167	\$ 50,000	\$ 50,000	\$ 50,000
TOTAL	\$ 3,124,251	\$ 2,995,054	\$ 3,032,953	\$ 2,865,288





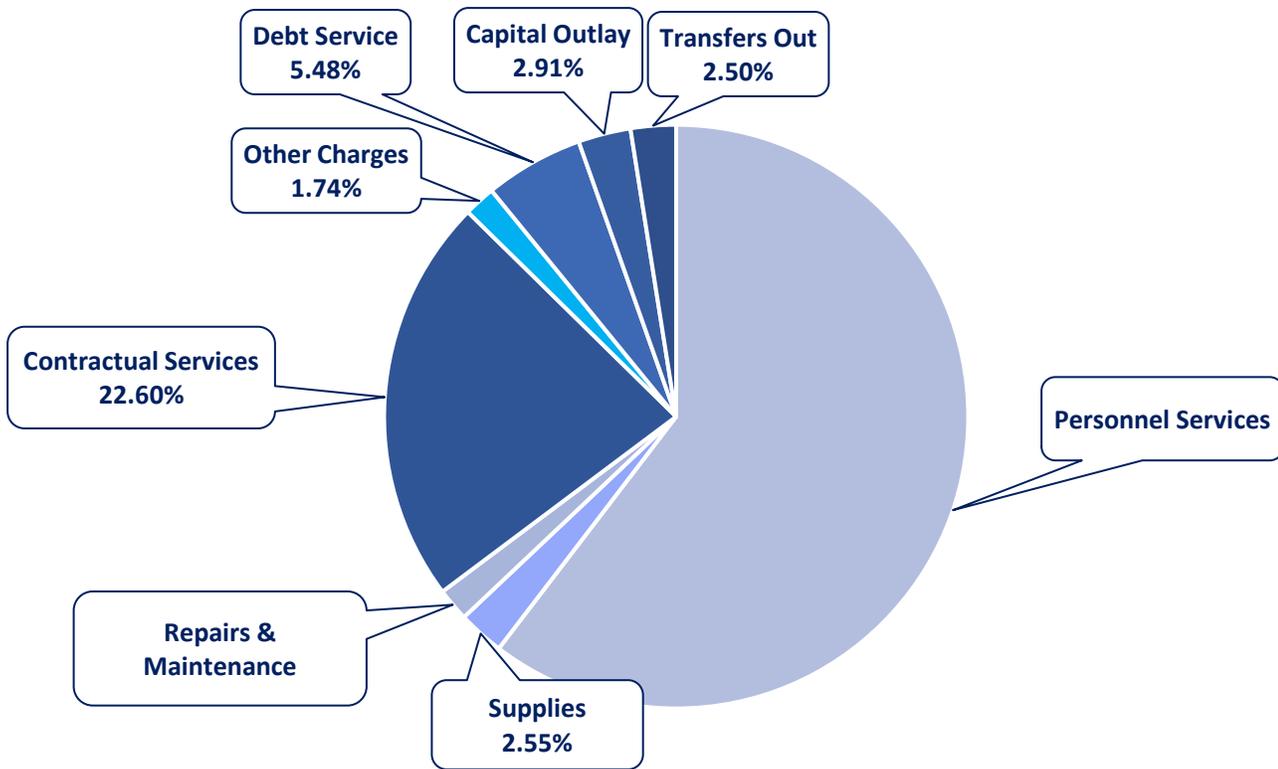
GENERAL FUND REVENUES BY CATEGORY – HISTORICAL





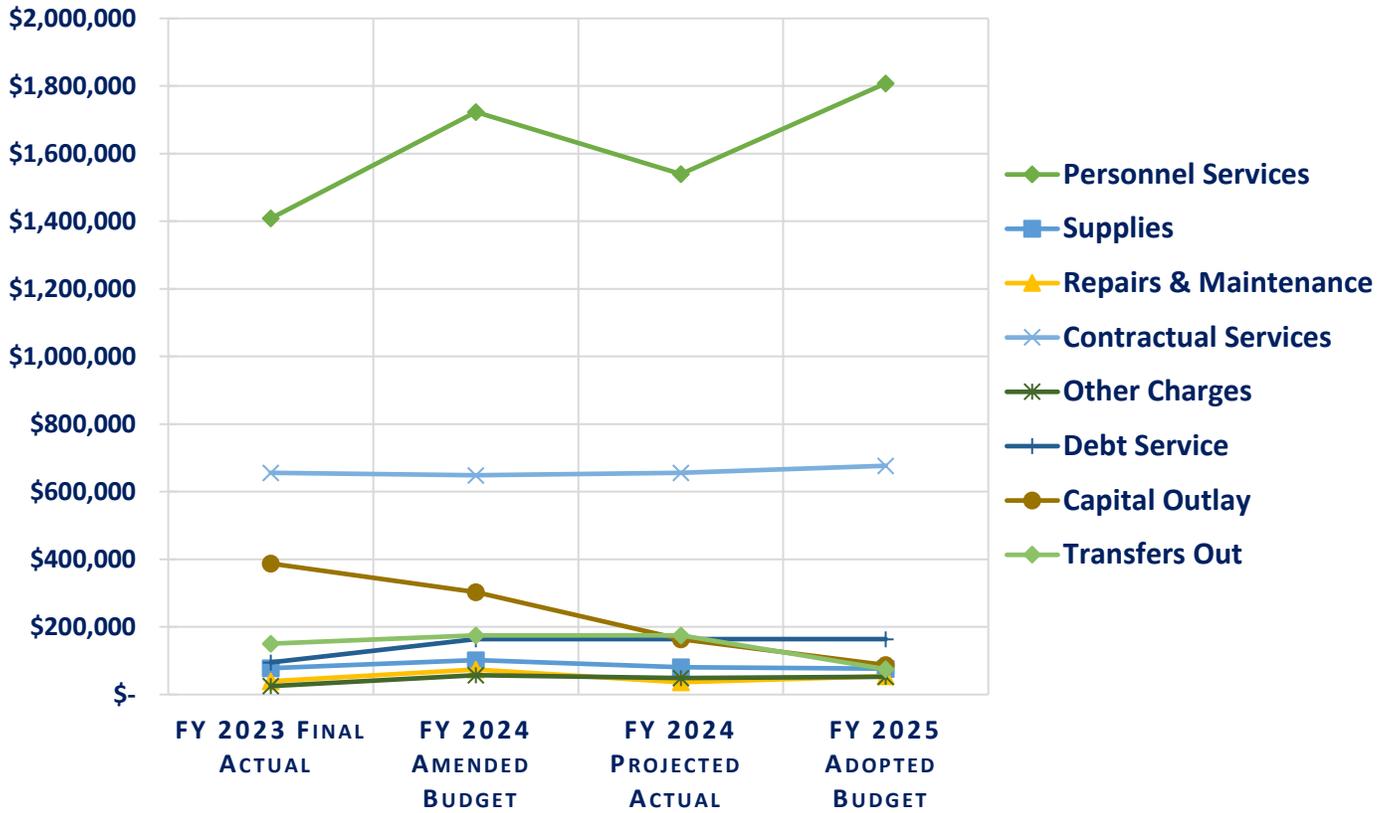
GENERAL FUND EXPENDITURES BY CATEGORY

Category	FY 2023 Final Actual	FY 2024 Amended Budget	FY 2024 Projected Actual	FY 2025 Adopted Budget
Personnel Services	\$ 1,408,420	\$ 1,722,877	\$ 1,540,003	\$ 1,808,121
Supplies	\$ 77,830	\$ 101,900	\$ 80,678	\$ 76,500
Repairs & Maintenance	\$ 39,808	\$ 74,000	\$ 36,219	\$ 54,500
Contractual Services	\$ 656,172	\$ 648,649	\$ 655,526	\$ 676,718
Other Charges	\$ 24,908	\$ 57,200	\$ 49,129	\$ 52,200
Debt Service	\$ 94,957	\$ 163,941	\$ 163,941	\$ 163,941
Capital Outlay	\$ 387,550	\$ 302,797	\$ 163,241	\$ 87,196
Transfers Out	\$ 150,000	\$ 175,000	\$ 175,000	\$ 75,000
TOTAL	\$ 2,839,645	\$ 3,246,364	\$ 2,863,737	\$ 2,994,176





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.

FY24 – ACCOMPLISHMENTS

- Appointed 18 members to serve on the City’s various boards and committees.
- Approved 10 waterfront transfer leases.
- Approved contract renewal for City’s trash services.
- Approved new rules and regulations for the City’s pool.
- Sponsored Clear Lake Chamber of Commerce annual boat parade.
- Sponsored Elk’s Lodge annual blessing of the fleet.
- Hired new City Administrator.
- Appointed new Associate Judge.

FY25 – GOALS

- Continue to review, approve and adopt policies for that will improve the City.
- Stay informed about legislative updates and represent the City in supporting legislation that benefits the City.
- Approve ordinances that govern the City.
- Keep informed about the city's budget and financial status.

Performance Indicators	FY 2023	FY 2024
Total Contracts Approved	11	8
Total Agreements Approved	3	5
Total Budget Amendments Approved	4	5
Total Budget Workshops	6	5
Total Appointments to Boards/Commissions	21	18
Total Projects Approved	5	11
Total Policies Approved	2	4
Total Waterfront Transfers Approved	12	10

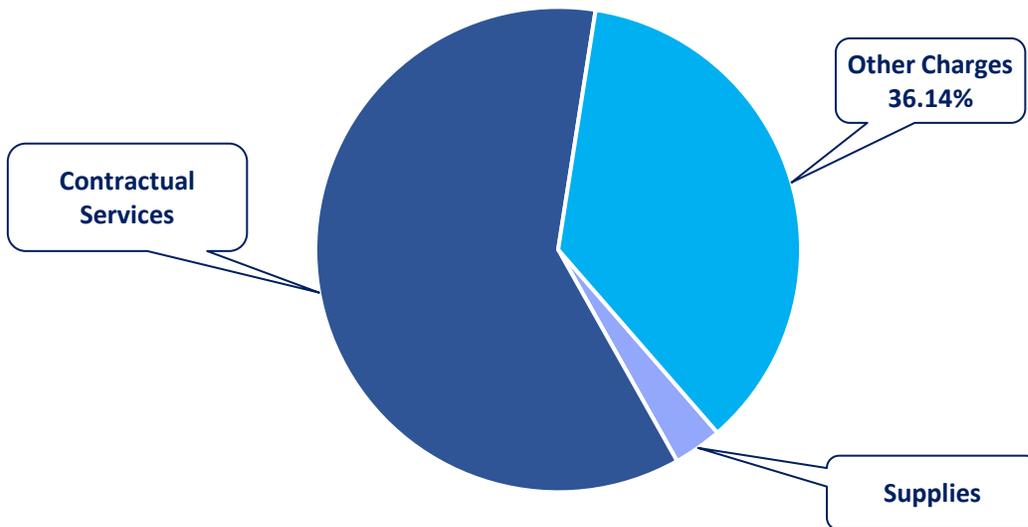


10-CITY COUNCIL

DEPARTMENTAL EXPENDITURES

Category	FY 2023 Final Actual	FY 2024 Amended Budget	FY 2024 Projected Actual	FY 2025 Adopted Budget
Supplies	\$ 2,422	\$ 3,000	\$ 2,851	\$ 3,000
Contractual Services	\$ 48,353	\$ 56,100	\$ 56,193	\$ 56,100
Other Charges	\$ 11,865	\$ 30,950	\$ 29,774	\$ 33,450
TOTAL	\$ 62,640	\$ 90,050	\$ 88,818	\$ 92,550

ADOPTED BUDGET EXPENDITURE ALLOCATION





10-CITY COUNCIL

Account #	Account	FY 2023 Final Actual	FY 2024 Amended Budget	FY 2024 Projected Actual	FY 2025 Adopted Budget	% Change from FY24 to FY25
110555	Other Miscellaneous Supplies	\$ 2,422	\$ 3,000	\$ 2,851	\$ 3,000	0.00%
SUPPLIES		\$ 2,422	\$ 3,000	\$ 2,851	\$ 3,000	0.00%
110522	Dues, Memberships & Subscript.	\$ 2,600	\$ 100	\$ 100	\$ 100	0.00%
110527	Election Expense	\$ 7,473	\$ 8,000	\$ 5,152	\$ 5,500	-31.25%
110530	Legal Expense	\$ 38,280	\$ 47,500	\$ 50,941	\$ 50,000	5.26%
110546	Other Contractual Services	\$ -	\$ 500	\$ -	\$ 500	0.00%
CONTRACTUAL SERVICES		\$ 48,353	\$ 56,100	\$ 56,193	\$ 56,100	0.00%
110525	Public Relations	\$ 7,202	\$ 10,000	\$ 9,717	\$ 10,000	0.00%
110525a	Chamber Relations & Events	\$ -	\$ 7,450	\$ 7,072	\$ 9,450	26.85%
110526	Employee Relations	\$ 3,203	\$ 7,500	\$ 7,480	\$ 8,500	13.33%
110532	Travel & Training	\$ 1,460	\$ 6,000	\$ 5,505	\$ 5,500	-8.33%
OTHER CHARGES		\$ 11,865	\$ 30,950	\$ 29,774	\$ 33,450	8.08%
TOTAL 10-CITY COUNCIL		\$ 62,640	\$ 90,050	\$ 88,818	\$ 92,550	2.78%



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

POSITION	FY 2023	FY 2024	FY 2025
City Administrator	1	1	1
Finance Director	0	0	1
Communication Specialist -PT	0.5	0.5	0.5
TOTAL	1.5	1.5	2.5

FY24 – ACCOMPLISHMENTS

- Received the GFOA’s Distinguished Budget Presentation Award for the FY24 budget, marking its first ever win.
- Updated City’s Investment Policy to comply with the Public Funds Investment Act.
- RFP-Debris Monitoring Services
- Implemented fraud prevention services with the City’s depository to protect the City’s assets from fraud.
- Digitize Accounts Payable files.
- Updated the quarterly investment and financial report to provide the Council with more comprehensive information.

FY25 – GOALS

- Transition to new financial software to replace QuickBooks.
- Create a vendor packet outlining the City’s purchasing requirements.
- Publish quarterly investment and financial reports on the City’s website.
- Create RFPs for debris removal and pool management services.
- Pursue the GFOA’s Certified Public Finance Officer designation.

Performance Indicators	FY 2023	FY 2024
Total ACH Processed	280	282
Total Checks Processed	395	364
Total Payroll Liability Checks Processed	154	142
Total Payroll Checks Processed	446	468
Total Deposits	306	317
Total Journal Entries	28	27
Total Bank Reconciliations Completed	180	183
Total Budget Amendments Proposed	4	5

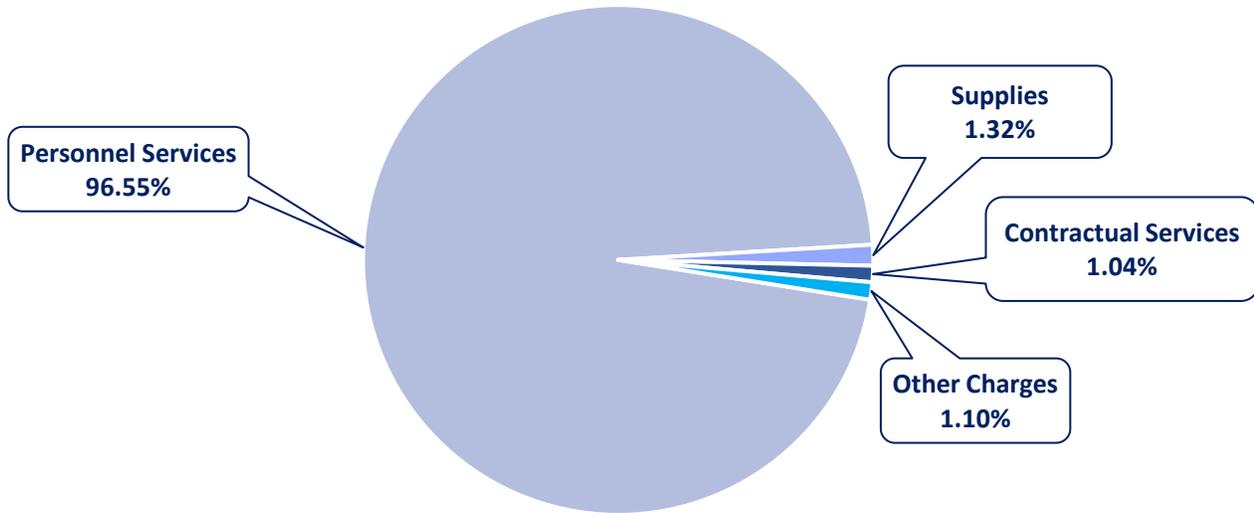


11-ADMINISTRATION

DEPARTMENTAL EXPENDITURES

Category	FY 2023 Final Actual	FY 2024 Amended Budget	FY 2024 Projected Actual	FY 2025 Adopted Budget
Personnel Services	\$ 224,982	\$ 303,065	\$ 241,051	\$ 307,575
Supplies	\$ 4,196	\$ 6,000	\$ 6,795	\$ 4,200
Contractual Services	\$ 19,323	\$ 5,100	\$ 4,480	\$ 3,300
Other Charges	\$ 4,413	\$ 3,500	\$ 3,350	\$ 3,500
TOTAL	\$ 252,914	\$ 317,665	\$ 255,676	\$ 318,575

ADOPTED BUDGET EXPENDITURE ALLOCATION





11-ADMINISTRATION

Account #	Account	FY 2023 Final Actual	FY 2024 Amended Budget	FY 2024 Projected Actual	FY 2025 Adopted Budget	% Change from FY24 to FY25
111501	Wages & Salaries	\$ 193,717	\$ 254,600	\$ 208,331	\$ 254,500	-0.04%
111503	Medicare Tax	\$ 2,825	\$ 3,690	\$ 2,766	\$ 3,700	0.27%
111504	Retirement	\$ 19,769	\$ 30,325	\$ 21,246	\$ 34,375	13.36%
111505	Life, Medical & Dental Insurance	\$ 8,672	\$ 14,450	\$ 8,708	\$ 15,000	3.81%
PERSONNEL SERVICES		\$ 224,982	\$ 303,065	\$ 241,051	\$ 307,575	1.49%
111555	Other Miscellaneous Supplies	\$ 2,420	\$ 3,000	\$ 2,875	\$ 3,000	0.00%
111593	Office Furniture & Equipment	\$ 1,776	\$ 3,000	\$ 3,920	\$ 1,200	-60.00%
SUPPLIES		\$ 4,196	\$ 6,000	\$ 6,795	\$ 4,200	-30.00%
111520	Software & Computer Services	\$ 2,395	\$ 3,000	\$ 2,703	\$ 1,200	-60.00%
111522	Dues, Memberships & Subscript.	\$ 745	\$ 1,100	\$ 1,048	\$ 1,100	0.00%
111546	Other Contractual Services	\$ 16,183	\$ 1,000	\$ 729	\$ 1,000	0.00%
CONTRACTUAL SERVICES		\$ 19,323	\$ 5,100	\$ 4,480	\$ 3,300	-35.29%
111532	Travel & Training	\$ 4,413	\$ 3,500	\$ 3,350	\$ 3,500	0.00%
OTHER CHARGES		\$ 4,413	\$ 3,500	\$ 3,350	\$ 3,500	0.00%
TOTAL 11-ADMINISTRATION		\$ 252,914	\$ 317,665	\$ 255,676	\$ 318,575	0.29%



12-CITY SECRETARY/MUNICIPAL COURT

BUDGETED PERSONNEL

POSITION	FY 2023	FY 2024	FY 2025
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
TOTAL	3.5	3.5	3.5

CITY SECRETARY

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 City Secretary also serves as the Human Resource director.

FY24 – ACCOMPLISHMENTS

- Introduced desktop check deposit functionality to expedite bank deposits.
- Establish a new filing system for waterfront leaseholder documents.
- Revised the City Personnel policy.
- Completed training on the Public Funds Investment Act.
- Administered the election for the Roads and Drainage additional sales tax.
- Adopted the records retention schedule of the Texas State Library and Archives Commission.

FY25 – GOALS

- Pursue certification as a Texas Municipal Clerk.
- Improve employee timekeeping by revising timesheets.
- Implement a new payroll system.
- Arrange and maintain the records room.

Performance Indicators	FY 2023	FY 2024
Total Agendas Posted	N/A	25
Total Minutes Prepared	N/A	25
Total Ordinances Processed	N/A	16
Total Resolutions Processed	N/A	14
Total Open Records Requests	N/A	60



MUNICIPAL COURT

DESCRIPTION

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, receipting fines and court costs.

FY24 – ACCOMPLISHMENTS

- ↳ Hired new court clerk.
- ↳ Developed new forms in Incode (Court Software).
- ↳ Completed training and legislative update courses.
- ↳ Hired new Associate Judge.
- ↳ Initiated the process of purging warrant files dated 2013 and earlier.

FY25 – GOALS

- ↳ Implement court software.
- ↳ Pursue ongoing professional development through training courses and legislative updates.
- ↳ Enhance courtroom accommodations.
- ↳ Replace Associate Judge.
- ↳ Digitize court documents.
- ↳ Complete the purge of warrant files.

Performance Indicators	FY 2023	FY 2024
Total Citations Processed	N/A	1,506
Total Citations -Juveniles	N/A	16
Total Citations -Minors	N/A	121
Total Violations	N/A	1,812
Total Court Held	N/A	12

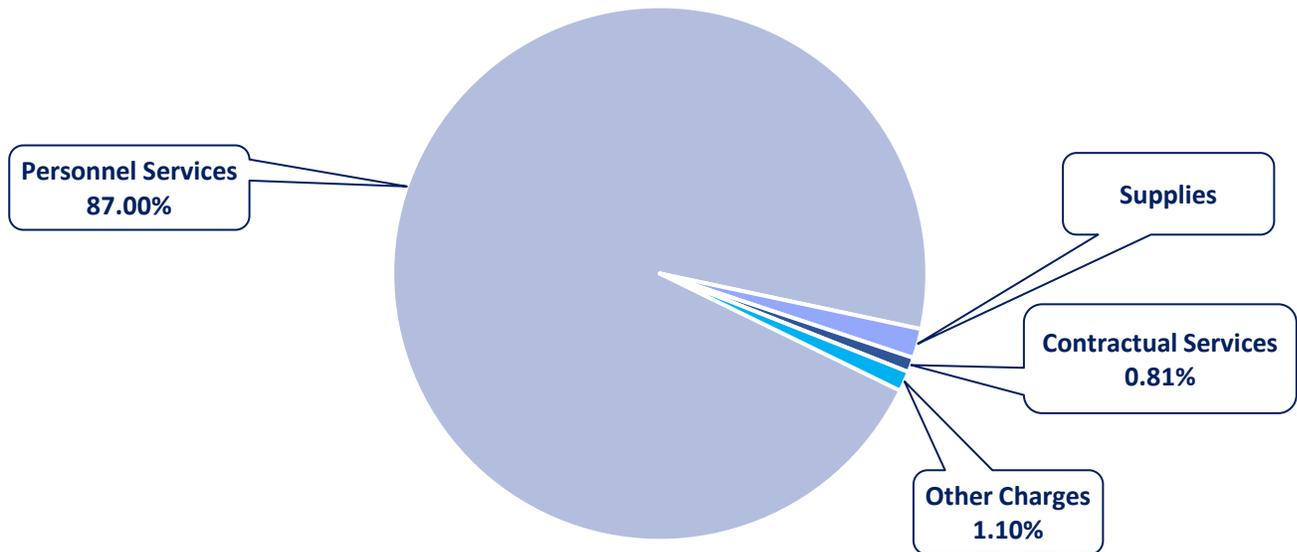


12-CITY SECRETARY/MUNICIPAL COURT

DEPARTMENTAL EXPENDITURES

Category	FY 2023 Final Actual	FY 2024 Amended Budget	FY 2024 Projected Actual	FY 2025 Adopted Budget
Personnel Services	\$ 235,771	\$ 261,464	\$ 232,516	\$ 270,110
Supplies	\$ 3,578	\$ 6,500	\$ 5,549	\$ 5,000
Contractual Services	\$ 16,151	\$ 30,200	\$ 30,084	\$ 32,850
Other Charges	\$ 3,792	\$ 5,000	\$ 1,766	\$ 2,500
TOTAL	\$ 259,293	\$ 303,164	\$ 269,915	\$ 310,460

ADOPTED BUDGET EXPENDITURE ALLOCATION





12-CITY SECRETARY/MUNICIPAL COURT

Account #	Account	FY 2023 Final Actual	FY 2024 Amended Budget	FY 2024 Projected Actual	FY 2025 Adopted Budget	% Change from FY24 to FY25
112501	Wages & Salaries	\$ 175,281	\$ 196,668	\$ 176,212	\$ 199,900	1.64%
112503	Medicare Tax	\$ 2,439	\$ 2,852	\$ 2,393	\$ 2,900	1.68%
112504	Retirement	\$ 17,696	\$ 22,744	\$ 19,635	\$ 26,450	16.29%
112505	Life, Medical & Dental Insurance	\$ 40,356	\$ 39,200	\$ 34,276	\$ 40,860	4.23%
PERSONNEL SERVICES		\$ 235,771	\$ 261,464	\$ 232,516	\$ 270,110	3.31%
112555	Other Miscellaneous Supplies	\$ 3,143	\$ 4,000	\$ 3,425	\$ 4,000	0.00%
112593	Office Furniture & Equipment	\$ 436	\$ 2,500	\$ 2,124	\$ 1,000	-60.00%
SUPPLIES		\$ 3,578	\$ 6,500	\$ 5,549	\$ 5,000	-23.08%
112520	Software & Computer Services	\$ -	\$ 1,000	\$ 750	\$ 1,000	0.00%
112522	Dues, Memberships & Subscript.	\$ 250	\$ 300	\$ 250	\$ 300	0.00%
112546	Other Contractual Services	\$ 15,901	\$ 28,900	\$ 29,084	\$ 31,550	9.17%
CONTRACTUAL SERVICES		\$ 16,151	\$ 30,200	\$ 30,084	\$ 32,850	8.77%
112532	Travel & Training	\$ 3,792	\$ 5,000	\$ 1,766	\$ 2,500	-50.00%
OTHER CHARGES		\$ 3,792	\$ 5,000	\$ 1,766	\$ 2,500	-50.00%
TOTAL 12-CITY SECRETARY/MUNI. COURT		\$ 259,293	\$ 303,164	\$ 269,915	\$ 310,460	2.41%



13-PARKS

DESCRIPTION

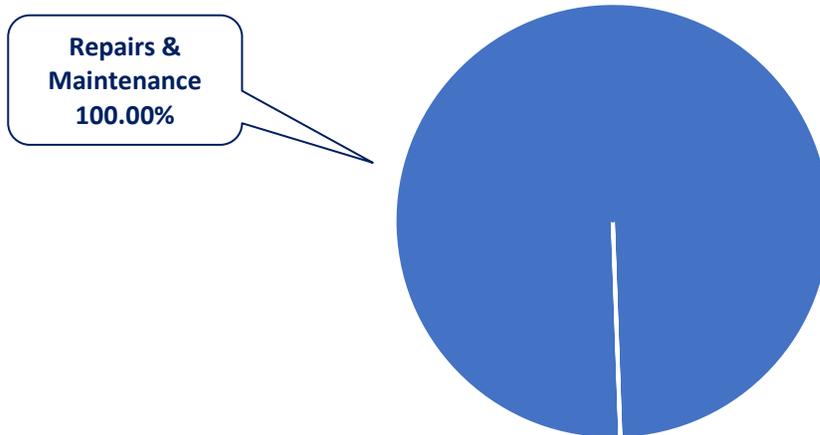
The Parks Department funds maintenance of the City’s parks. The City’s parks include Sundial Park, Deep Hole Park, Jarboe Bayou Park, Jennie Marie Park, Grove St. Children’s Park and Shell Bottom Park.

No personnel.

DEPARTMENTAL EXPENDITURES

Category	FY 2023 Final Actual	FY 2024 Amended Budget	FY 2024 Projected Actual	FY 2025 Adopted Budget
Repairs & Maintenance	\$ 3,320	\$ 12,000	\$ 8,500	\$ 12,000
TOTAL	\$ 3,320	\$ 12,000	\$ 8,500	\$ 12,000

ADOPTED BUDGET EXPENDITURE ALLOCATION





13-PARKS

Account #	Account	FY 2023 Final Actual	FY 2024 Amended Budget	FY 2024 Projected Actual	FY 2025 Adopted Budget	% Change from FY24 to FY25
113535b	Maintenance -Parks	\$ 3,320	\$ 12,000	\$ 8,500	\$ 12,000	0.00%
REPAIRS & MAINTENANCE		\$ 3,320	\$ 12,000	\$ 8,500	\$ 12,000	0.00%
TOTAL 13-PARKS		\$ 3,320	\$ 12,000	\$ 8,500	\$ 12,000	0.00%



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

POSITION	FY 2023	FY 2024	FY 2025
Chief	1	1	1
Assistant Chief	1	0	0
Captain	1	0	0
Sergeant	2	2	2
Patrol Officer	6	6	6
PD Administrative Assistant	0	1	1
Warrant Officer -PT	0.5	0	0
TOTAL	11.5	10	10

FY24 – ACCOMPLISHMENTS

- ↳ Sworn in three new officers.
- ↳ National Night Out and Pizza with Police events with citizens.
- ↳ Remodeled evidence room.
- ↳ Accepted model policies as required by Texas Commission on Law Enforcement (TCOLE).

FY25 – GOALS

- ↳ Hire three new police officers.
- ↳ Hire Administrative Assistant.
- ↳ Resolve outstanding warrants.
- ↳ Continue enhancing public relations.
- ↳ Replace protective body vests.

Performance Indicators	FY 2023	FY 2024
Total Sworn in Officers	N/A	3
Total Traffic Stops	N/A	2,420
Total Arrests	N/A	251
Total DWI's	N/A	50

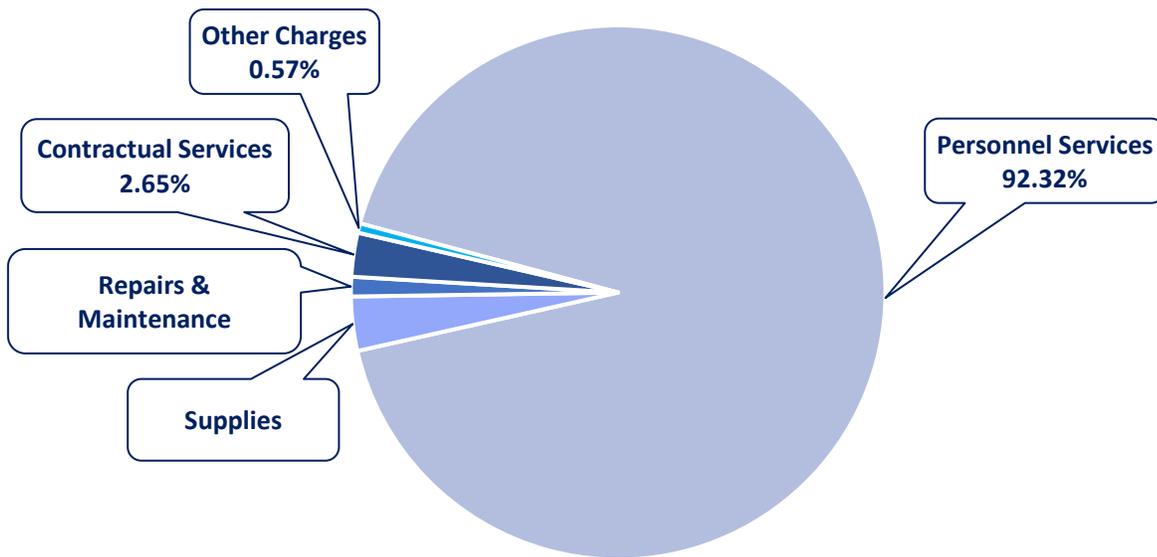


14-POLICE

DEPARTMENTAL EXPENDITURES

Category	FY 2023 Final Actual	FY 2024 Amended Budget	FY 2024 Projected Actual	FY 2025 Adopted Budget
Personnel Services	\$ 736,880	\$ 933,025	\$ 843,367	\$ 974,900
Supplies	\$ 30,822	\$ 52,500	\$ 40,217	\$ 34,600
Repairs & Maintenance	\$ 12,219	\$ 20,000	\$ 6,450	\$ 12,500
Contractual Services	\$ 20,252	\$ 37,100	\$ 29,514	\$ 28,020
Other Charges	\$ 3,589	\$ 10,000	\$ 6,955	\$ 6,000
TOTAL	\$ 803,763	\$ 1,052,625	\$ 926,503	\$ 1,056,020

ADOPTED BUDGET EXPENDITURE ALLOCATION





14-POLICE

Account #	Account	FY 2023 Final Actual	FY 2024 Amended Budget	FY 2024 Projected Actual	FY 2025 Adopted Budget	% Change from FY24 to FY25
114501	Wages & Salaries	\$ 492,983	\$ 650,725	\$ 584,346	\$ 670,150	2.99%
114503	Overtime	\$ 2,309	\$ 5,000	\$ 6,496	\$ 7,500	50.00%
114503	Medicare Tax	\$ 7,155	\$ 9,550	\$ 8,473	\$ 9,850	3.14%
114504	Retirement	\$ 57,545	\$ 84,000	\$ 75,700	\$ 98,700	17.50%
114505	Life, Medical & Dental Insurance	\$ 146,788	\$ 150,150	\$ 135,977	\$ 155,300	3.43%
114506	Police Holiday Pay	\$ 19,581	\$ 26,400	\$ 23,395	\$ 24,500	-7.20%
114508	Certification Pay	\$ 10,519	\$ 7,200	\$ 8,980	\$ 8,900	23.61%
PERSONNEL SERVICES		\$ 736,880	\$ 933,025	\$ 843,367	\$ 974,900	4.49%
114552	Safety Equipment & Supplies	\$ 920	\$ 15,000	\$ 11,770	\$ 3,600	-76.00%
114555	Other Miscellaneous Supplies	\$ 8,056	\$ 7,500	\$ 5,602	\$ 6,000	-20.00%
114542	Fuel	\$ 21,846	\$ 30,000	\$ 22,845	\$ 25,000	-16.67%
SUPPLIES		\$ 30,822	\$ 52,500	\$ 40,217	\$ 34,600	-34.10%
114534	Vehicle & Equipment Maint.	\$ 12,219	\$ 20,000	\$ 6,450	\$ 12,500	-37.50%
REPAIRS & MAINTENANCE		\$ 12,219	\$ 20,000	\$ 6,450	\$ 12,500	-37.50%
114520	Software & Computer Services	\$ 7,630	\$ 7,000	\$ 7,885	\$ 7,000	0.00%
114522	Dues, Memberships & Subscript.	\$ 930	\$ 5,000	\$ 3,275	\$ 3,500	-30.00%
114533	Radio Maintenance/User Fees	\$ 2,520	\$ 2,600	\$ 2,520	\$ 2,520	-3.08%
114539	Jail/Dispatch Services	\$ 6,040	\$ 17,500	\$ 10,000	\$ 10,000	-42.86%
114545	Uniforms	\$ 3,132	\$ 5,000	\$ 5,834	\$ 5,000	0.00%
CONTRACTUAL SERVICES		\$ 20,252	\$ 37,100	\$ 29,514	\$ 28,020	-24.47%
114532	Travel & Training	\$ 3,589	\$ 10,000	\$ 6,955	\$ 6,000	-40.00%
OTHER CHARGES		\$ 3,589	\$ 10,000	\$ 6,955	\$ 6,000	-40.00%
TOTAL 14-POLICE		\$ 803,763	\$ 1,052,625	\$ 926,503	\$ 1,056,020	0.32%



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

POSITION	FY 2023	FY 2024	FY 2025
Building Services Manager	0	0	1
Assistant City Secretary/Permit	1	1	0
Building Official	1	0	0
TOTAL	2	1	1

FY24 – ACCOMPLISHMENTS

- ↳ Completed FEMA's Community Assistance Visit (CAV)
- ↳ Initiated digitizing historical building records (plans, maps, surveys).
- ↳ Maintained certifications as Municipal Clerk and Code Enforcement Officer.

FY25 – GOALS

- ↳ Finalize the digitization of historical building records.
- ↳ Integrate Geographic Information Systems (GIS) into building documentation.
- ↳ Keep certifications up to date.

Performance Indicators	FY 2023	FY 2024
Total New Construction Permits	3	5
Total Repair/Remodel Permits	105	127
Total Commercial Repair/Remodel Permits	9	25
Total Mechanical Permits	38	56
Total Electrical Permits	36	58
Total Plumbing Permits	41	46
Total Short Term Rental Permits	8	16

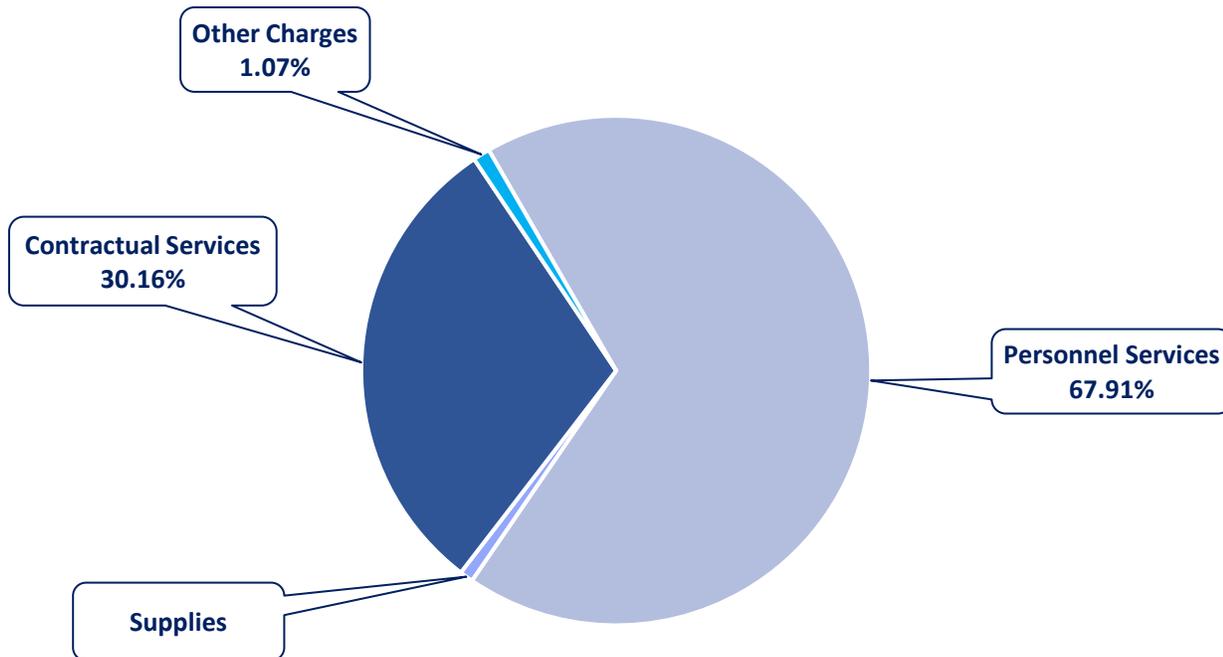


15-CODE ENFORCEMENT/PERMITS

DEPARTMENTAL EXPENDITURES

Category	FY 2023 Final Actual	FY 2024 Amended Budget	FY 2024 Projected Actual	FY 2025 Adopted Budget
Personnel Services	\$ 66,534	\$ 71,488	\$ 70,883	\$ 94,786
Supplies	\$ 1,146	\$ 1,200	\$ 1,150	\$ 1,200
Contractual Services	\$ 50,092	\$ 42,300	\$ 37,710	\$ 42,100
Other Charges	\$ 1,126	\$ 1,500	\$ 1,126	\$ 1,500
TOTAL	\$ 118,899	\$ 116,488	\$ 110,869	\$ 139,586

ADOPTED BUDGET EXPENDITURE ALLOCATION





15-CODE ENFORCEMENT/PERMITS

Account #	Account	FY 2023 Final Actual	FY 2024 Amended Budget	FY 2024 Projected Actual	FY 2025 Adopted Budget	% Change from FY24 to FY25
115501	Wages & Salaries	\$ 57,552	\$ 53,940	\$ 53,932	\$ 70,000	29.77%
115503	Medicare Tax	\$ 812	\$ 782	\$ 782	\$ 1,015	29.80%
115504	Retirement	\$ 6,335	\$ 6,866	\$ 6,663	\$ 10,171	48.14%
115505	Life, Medical & Dental Insurance	\$ 1,835	\$ 9,900	\$ 9,506	\$ 13,600	37.37%
PERSONNEL SERVICES		\$ 66,534	\$ 71,488	\$ 70,883	\$ 94,786	32.59%
115555	Other Miscellaneous Supplies	\$ 1,146	\$ 1,200	\$ 1,150	\$ 1,200	0.00%
SUPPLIES		\$ 1,146	\$ 1,200	\$ 1,150	\$ 1,200	0.00%
115520	Software & Computer Services	\$ -	\$ 1,200	\$ 1,277	\$ 1,000	-16.67%
115522	Dues, Memberships & Subscript.	\$ 150	\$ 300	\$ 175	\$ 300	0.00%
115524	Contract Inspection Services	\$ 49,764	\$ 40,000	\$ 36,080	\$ 40,000	0.00%
115546	Other Contractual Services	\$ 178	\$ 800	\$ 178	\$ 800	0.00%
CONTRACTUAL SERVICES		\$ 50,092	\$ 42,300	\$ 37,710	\$ 42,100	-0.47%
115532	Travel & Training	\$ 1,126	\$ 1,500	\$ 1,126	\$ 1,500	0.00%
OTHER CHARGES		\$ 1,126	\$ 1,500	\$ 1,126	\$ 1,500	0.00%
TOTAL 15-CODE ENFORCEMENT/PERMITS		\$ 118,899	\$ 116,488	\$ 110,869	\$ 139,586	19.83%



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

POSITION	FY 2023	FY 2024	FY 2025
Maintenance 1	1	1	1
Maintenance 2	1	1	1
TOTAL	2	2	2

FY24 – ACCOMPLISHMENTS

- Successfully removed 165 tons of debris following Hurricane Beryl.
- Collaborated with the Civic Club to decorate the city for the holiday season.
- Acquired a new Ford heavy duty pickup truck.
- Maintained street signs.

FY25 – GOALS

- Purchase equipment to fill cracks and potholes in City streets.
- Clean out attic in City Hall.
- Sell unused items and equipment at an auction.
- Construct a shed cover to safeguard equipment from external elements.
- Remove trees from City right-of-ways (ROW).
- Remove trees that are entangled in power lines.

Performance Indicators	FY 2023	FY 2024
Total Tons of Debris Removed	N/A	165
Total Parks Maintained	N/A	9
Total Buildings Maintained	N/A	3
Total Streets Repaired	N/A	15
Total Street Signs Replaced	N/A	10

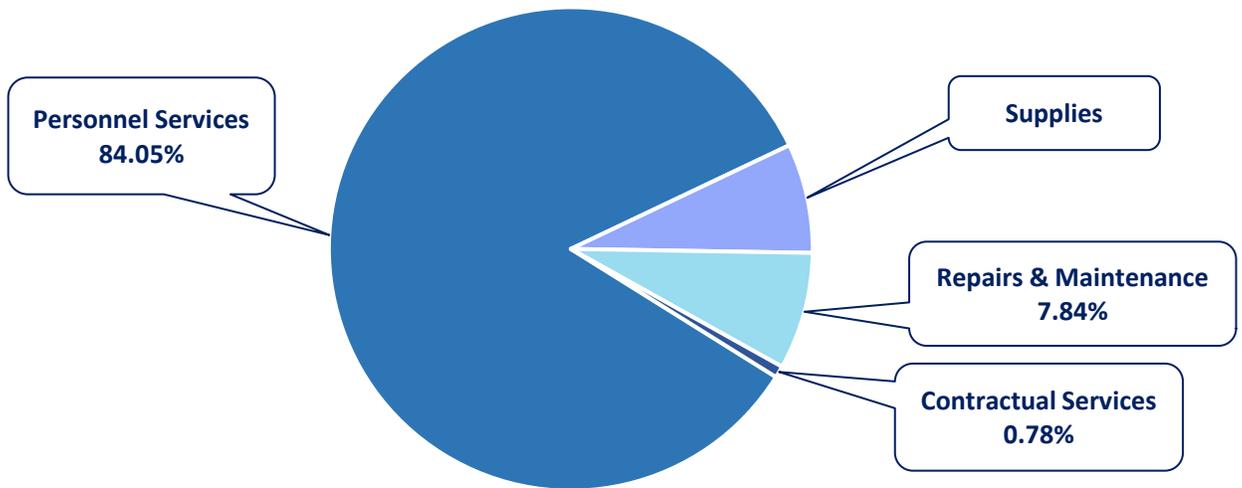


16-PUBLIC WORKS

DEPARTMENTAL EXPENDITURES

Category	FY 2023 Final Actual	FY 2024 Amended Budget	FY 2024 Projected Actual	FY 2025 Adopted Budget
Personnel Services	\$ 144,253	\$ 153,835	\$ 152,186	\$ 160,750
Supplies	\$ 21,097	\$ 14,500	\$ 10,810	\$ 14,000
Repairs & Maintenance	\$ 8,041	\$ 20,500	\$ 15,120	\$ 15,000
Contractual Services	\$ 3,519	\$ 6,000	\$ 5,507	\$ 1,500
TOTAL	\$ 176,909	\$ 194,835	\$ 183,623	\$ 191,250

ADOPTED BUDGET EXPENDITURE ALLOCATION





16-PUBLIC WORKS

Account #	Account	FY 2023 Final Actual	FY 2024 Amended Budget	FY 2024 Projected Actual	FY 2025 Adopted Budget	% Change from FY24 to FY25
116501	Wages & Salaries	\$ 94,862	\$ 100,355	\$ 100,360	\$ 103,375	3.01%
116503	Overtime	\$ -	\$ 250	\$ -	\$ 250	0.00%
116503	Medicare Tax	\$ 1,169	\$ 1,455	\$ 1,455	\$ 1,500	3.09%
116504	Retirement	\$ 10,480	\$ 12,775	\$ 12,398	\$ 15,025	17.61%
116505	Life, Medical & Dental Insurance	\$ 37,741	\$ 39,000	\$ 37,973	\$ 40,600	4.10%
PERSONNEL SERVICES		\$ 144,253	\$ 153,835	\$ 152,186	\$ 160,750	4.50%
116520	Fuel	\$ 2,277	\$ 2,500	\$ 2,357	\$ 2,500	0.00%
116521	Street Repair Materials	\$ 306	\$ 1,000	\$ 1,583	\$ 1,500	50.00%
116551	Signs	\$ 1,215	\$ 1,500	\$ 1,606	\$ 1,500	0.00%
116557	Small Tools & Equipment	\$ 11,018	\$ 1,500	\$ 1,208	\$ 1,500	0.00%
116555	Other Miscellaneous Supplies	\$ 6,282	\$ 1,500	\$ 1,414	\$ 1,500	0.00%
116555a	Materials	\$ -	\$ 6,000	\$ 2,563	\$ 5,000	-16.67%
116556	Mosquito Control	\$ -	\$ 500	\$ 79	\$ 500	0.00%
SUPPLIES		\$ 21,097	\$ 14,500	\$ 10,810	\$ 14,000	-3.45%
116534	Vehicle & Equipment Maint.	\$ 2,646	\$ 3,500	\$ 4,534	\$ 2,500	-28.57%
116535	Bldg & Property Maint.-Other	\$ 5,395	\$ 12,000	\$ 6,583	\$ 7,500	-37.50%
116535a	Bldg & Property Maint.-City Hall	\$ -	\$ 2,500	\$ 2,401	\$ 2,500	0.00%
116535b	Bldg & Property Maint.-Clubhouse	\$ -	\$ 2,500	\$ 1,602	\$ 2,500	0.00%
REPAIRS & MAINTENANCE		\$ 8,041	\$ 20,500	\$ 15,120	\$ 15,000	-26.83%
116545	Uniforms	\$ 3,519	\$ 6,000	\$ 5,507	\$ 1,500	-75.00%
CONTRACTUAL SERVICES		\$ 3,519	\$ 6,000	\$ 5,507	\$ 1,500	-75.00%
TOTAL 16-PUBLIC WORKS		\$ 176,909	\$ 194,835	\$ 183,623	\$ 191,250	-1.84%



17-POOL

DESCRIPTION

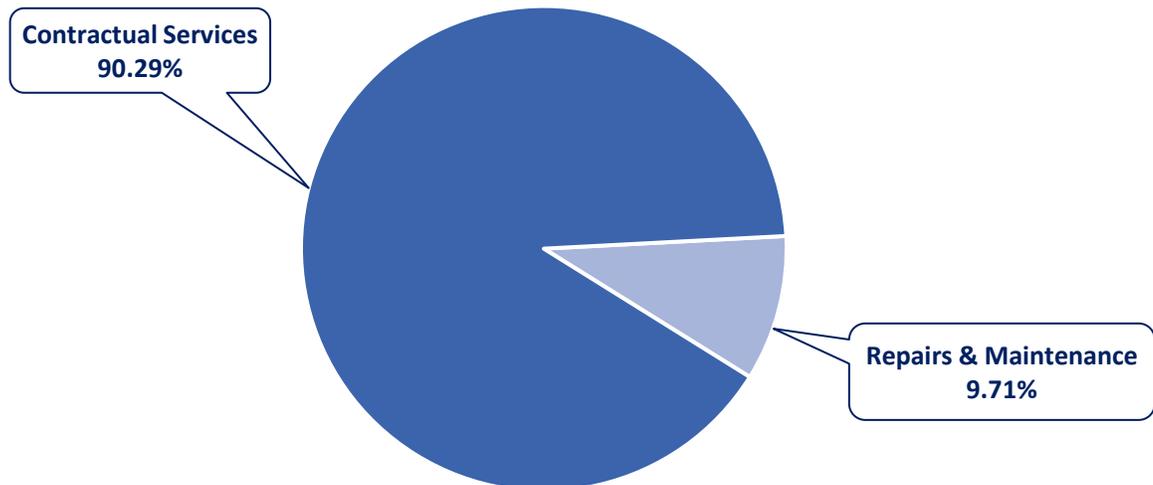
The Pool Department is responsible for funding the maintenance and operation of the City’s swimming pool. The residents of the community pay an annual membership fee to have access to the pool.

No personnel.

DEPARTMENTAL EXPENDITURES

Category	FY 2023 Final Actual	FY 2024 Amended Budget	FY 2024 Projected Actual	FY 2025 Adopted Budget
Repairs & Maintenance	\$ 10,353	\$ 1,500	\$ 4,223	\$ 5,000
Contractual Services	\$ 42,660	\$ 44,510	\$ 45,665	\$ 46,510
Capital Outlay	\$ 8,152	\$ 1,000	\$ -	\$ -
TOTAL	\$ 61,165	\$ 47,010	\$ 49,888	\$ 51,510

ADOPTED BUDGET EXPENDITURE ALLOCATION





17-POOL

Account #	Account	FY 2023 Final Actual	FY 2024 Amended Budget	FY 2024 Projected Actual	FY 2025 Adopted Budget	% Change from FY24 to FY25
117535a	Maintenance -Pool	\$ 10,353	\$ 1,500	\$ 4,223	\$ 5,000	233.33%
REPAIRS & MAINTENANCE		\$ 10,353	\$ 1,500	\$ 4,223	\$ 5,000	233.33%
117540	Operations -Pool	\$ 42,660	\$ 44,510	\$ 44,465	\$ 44,510	0.00%
117546	Other Contractual Services	\$ -	\$ -	\$ 1,200	\$ 2,000	0.00%
CONTRACTUAL SERVICES		\$ 42,660	\$ 44,510	\$ 45,665	\$ 46,510	4.49%
117596	Other Improvements -Pool	\$ 8,152	\$ 1,000	\$ -	\$ -	-100.00%
CAPITAL OUTLAY		\$ 8,152	\$ 1,000	\$ -	\$ -	-100.00%
TOTAL 17-POOL		\$ 61,165	\$ 47,010	\$ 49,888	\$ 51,510	9.57%



18-EMERGENCY MANAGEMENT

DESCRIPTION

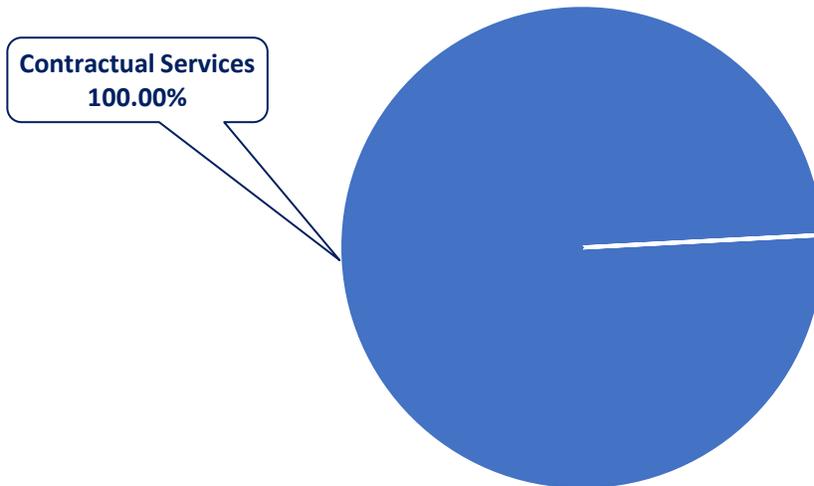
It is the responsibility of the emergency management department to manage and coordinate the recovery efforts in the event of a disaster affecting the city. The department provides funding for the City's emergency notification system, which is used to notify residents in the event of an emergency and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

No personnel.

DEPARTMENTAL EXPENDITURES

Category	FY 2023 Final Actual	FY 2024 Amended Budget	FY 2024 Projected Actual	FY 2025 Adopted Budget
Contractual Services	\$ 51,071	\$ 58,034	\$ 56,787	\$ 63,308
TOTAL	\$ 59,223	\$ 58,034	\$ 56,787	\$ 63,308

ADOPTED BUDGET EXPENDITURE ALLOCATION





18-EMERGENCY MANAGEMENT

Account #	Account	FY 2023 Final Actual	FY 2024 Amended Budget	FY 2024 Projected Actual	FY 2025 Adopted Budget	% Change from FY24 to FY25
118535	Emergency Management	\$ 3,873	\$ 6,450	\$ 5,203	\$ 6,450	0.00%
118536	Ambulance Services	\$ 38,806	\$ 43,181	\$ 43,181	\$ 47,945	11.03%
118537	Animal Control Services	\$ 8,392	\$ 8,403	\$ 8,403	\$ 8,913	6.07%
CONTRACTUAL SERVICES		\$ 51,071	\$ 58,034	\$ 56,787	\$ 63,308	9.09%

TOTAL 18-EMERGENCY MANAGEMENT		\$ 51,071	\$ 58,034	\$ 56,787	\$ 63,308	9.09%
--------------------------------------	--	------------------	------------------	------------------	------------------	--------------



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.

FY24 – ACCOMPLISHMENTS

- Remodeled employee break room.
- Remodeled City Hall restrooms.
- Installed Sun Setter canopy on second-floor patio of City Hall.
- Installed a metal canopy over the police fleet to provide protection from external elements.
- Purchased six new conference room chairs.
- Upgraded server at pool and City Hall for camera surveillance recordings.
- Replaced sliding glass doors at City Hall.
- Upgraded postage machine.

FY25 – GOALS

- Complete RFP for Information Technology Services and Landscaping Maintenance Services.
- Replace the deck that supports the generator at the Clubhouse.
- Replace outdated Christmas decorations and the large outdoor Christmas tree.
- Conduct surveys on the City's waterfront areas.

Performance Indicators	FY 2023	FY 2024
Total Debt Service Payments	3	3
Total Audits	1	1
Total ARPA Projects	1	7

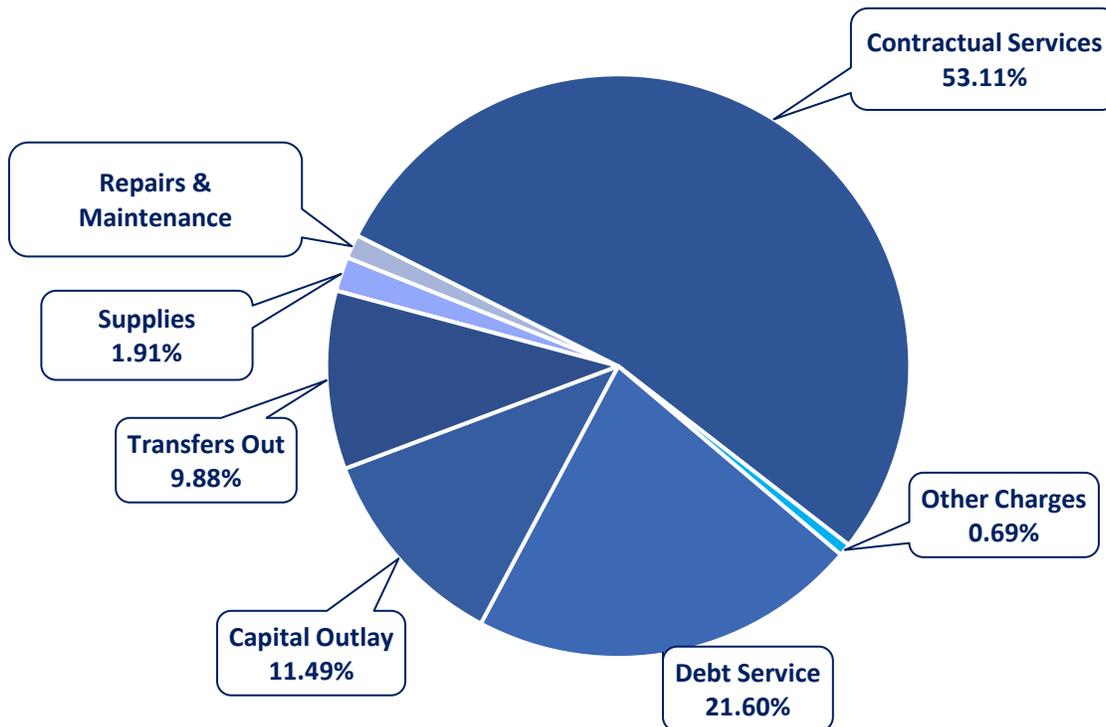


19-GENERAL GOVERNMENT

DEPARTMENTAL EXPENDITURES

Category	FY 2023 Final Actual	FY 2024 Amended Budget	FY 2024 Projected Actual	FY 2025 Adopted Budget
Supplies	\$ 14,568	\$ 18,200	\$ 13,306	\$ 14,500
Repairs & Maintenance	\$ 5,875	\$ 20,000	\$ 1,926	\$ 10,000
Contractual Services	\$ 404,752	\$ 369,305	\$ 389,586	\$ 403,030
Other Charges	\$ 123	\$ 6,250	\$ 6,158	\$ 5,250
Debt Service	\$ 94,957	\$ 163,941	\$ 163,941	\$ 163,941
Capital Outlay	\$ 379,398	\$ 301,797	\$ 163,241	\$ 87,196
Transfers Out	\$ 150,000	\$ 175,000	\$ 175,000	\$ 75,000
TOTAL	\$ 1,049,672	\$ 1,054,493	\$ 913,158	\$ 758,917

ADOPTED BUDGET EXPENDITURE ALLOCATION





19-GENERAL GOVERNMENT

Account #	Account	FY 2023 Final Actual	FY 2024 Amended Budget	FY 2024 Projected Actual	FY 2025 Adopted Budget	% Change from FY24 to FY25
119554	Printed Materials (Notices, etc.)	\$ 2,366	\$ 3,700	\$ 1,591	\$ 2,500	-32.43%
119555	Other Miscellaneous Supplies	\$ 10,139	\$ 10,000	\$ 8,693	\$ 10,000	0.00%
119593	Office Furniture & Equipment	\$ 2,063	\$ 4,500	\$ 3,022	\$ 2,000	-55.56%
SUPPLIES		\$ 14,568	\$ 18,200	\$ 13,306	\$ 14,500	-20.33%
119535	Bldg & Property Maint.	\$ 5,875	\$ 20,000	\$ 1,926	\$ 10,000	-50.00%
REPAIRS & MAINTENANCE		\$ 5,875	\$ 20,000	\$ 1,926	\$ 10,000	-50.00%
119507	Other Employment Services	\$ 194	\$ 2,900	\$ 4,013	\$ 4,000	37.93%
119520	Software & Computer Services	\$ 73,996	\$ 75,000	\$ 83,038	\$ 80,000	6.67%
119521	Utilities	\$ 60,036	\$ 52,000	\$ 57,398	\$ 60,000	15.38%
119522	Dues, Memberships & Subscript.	\$ 2,040	\$ 2,000	\$ 2,891	\$ 3,000	50.00%
119523	Postage & Shipping	\$ 2,389	\$ 3,200	\$ 2,469	\$ 3,200	0.00%
119524	Code Supplement Service	\$ 1,817	\$ 2,500	\$ 2,726	\$ 2,800	12.00%
119535	Insurance & Bonds	\$ 71,922	\$ 1,000	\$ 350	\$ 1,000	0.00%
119535a	Insurance-Liability	\$ -	\$ 28,275	\$ 23,312	\$ 26,100	-7.69%
119535b	Insurance-Property	\$ -	\$ 2,785	\$ 2,524	\$ 3,370	21.01%
119535c	Insurance-Worker's Comp	\$ -	\$ 29,100	\$ 28,400	\$ 23,810	-18.18%
119535d	Insurance-Windstorm	\$ -	\$ 13,100	\$ 14,105	\$ 14,200	8.40%
119535e	Insurance-Flood	\$ -	\$ 7,400	\$ 7,193	\$ 7,400	0.00%
119535f	Insurance-Cyber	\$ -	\$ -	\$ -	\$ 1,000	0.00%
119531	Audit Expense	\$ 22,970	\$ 24,000	\$ 23,995	\$ 25,195	4.98%
119546	Other Contractual Services	\$ 72,036	\$ 25,000	\$ 28,039	\$ 30,000	20.00%
119595	Landscaping Services-Other	\$ 718	\$ 3,000	\$ 535	\$ 3,000	0.00%
119595a	Landscaping Services-Mowing	\$ 80,400	\$ 68,150	\$ 85,442	\$ 85,000	24.72%
119595b	Landscaping Services-Plants/Trees	\$ 1,800	\$ 5,380	\$ 3,090	\$ 5,380	0.00%
119595c	Landscaping Services-Mulch	\$ 3,700	\$ 3,200	\$ 4,000	\$ 3,200	0.00%
119595d	Landscaping Services-Chemicals	\$ -	\$ 4,335	\$ -	\$ 4,335	0.00%
119553	Janitorial Services -Other	\$ 10,735	\$ 500	\$ -	\$ 500	0.00%
119553a	Janitorial Services -City Hall	\$ -	\$ 9,380	\$ 8,685	\$ 8,840	-5.76%
119553b	Janitorial Services -Clubhouse	\$ -	\$ 6,500	\$ 6,375	\$ 6,500	0.00%
119553c	Janitorial Services -Supplies	\$ -	\$ 600	\$ 1,006	\$ 1,200	100.00%
CONTRACTUAL SERVICES		\$ 404,752	\$ 369,305	\$ 389,586	\$ 403,030	9.13%
119543	Children's Library	\$ 123	\$ 250	\$ 200	\$ 250	0.00%
119547a	Events -Holidays	\$ -	\$ 6,000	\$ 5,958	\$ 5,000	-16.67%
OTHER CHARGES		\$ 123	\$ 6,250	\$ 6,158	\$ 5,250	-16.00%



19-GENERAL GOVERNMENT

Account #	Account	FY 2023 Final Actual	FY 2024 Amended Budget	FY 2024 Projected Actual	FY 2025 Adopted Budget	% Change from FY24 to FY25
119510	Principal -Lee Property Purchase	\$ 81,910	\$ 84,368	\$ 84,368	\$ 86,899	3.00%
119510a	Principal -McVaney Purchase -EDC	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	0.00%
119510b	Capital Lease -Motorola Equipment	\$ -	\$ 18,984	\$ 18,984	\$ 18,984	0.00%
119511	Interest Expense -Lee Property	\$ 13,046	\$ 10,589	\$ 10,589	\$ 8,058	-23.90%
DEBT SERVICE		\$ 94,957	\$ 163,941	\$ 163,941	\$ 163,941	0.00%
119592	Land/Buildings	\$ 303,167	\$ -	\$ -	\$ -	0.00%
119596	Other Improvements	\$ 24,871	\$ -	\$ -	\$ -	0.00%
119596b	ARPA Projects Funding	\$ 51,360	\$ 301,797	\$ 163,241	\$ 87,196	-71.11%
CAPITAL OUTLAY		\$ 379,398	\$ 301,797	\$ 163,241	\$ 87,196	-71.11%
119601	Transfer To -Roads & Drainage	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	-100.00%
119602	Transfer To -Capital Equipment	\$ 50,000	\$ 75,000	\$ 75,000	\$ 25,000	-66.67%
119620	Transfer To -Rainy Day	\$ -	\$ -	\$ -	\$ 50,000	0.00%
TRANSFERS TO OTHER FUNDS		\$ 150,000	\$ 175,000	\$ 175,000	\$ 75,000	-57.14%
TOTAL 19-GENERAL GOVERNMENT		\$ 1,049,672	\$ 1,054,493	\$ 913,158	\$ 758,917	-28.03%



RAINY DAY FUND

DESCRIPTION

The Rainy Day Fund is a special revenue fund set aside by the City to help recover from disasters or to address significant financial downturns. This fund will provide additional revenue to support essential city operations during challenging times.

The Rainy Day Fund will cover approximately seven months of operational expenses in the event of a disaster or significant financial downturn.

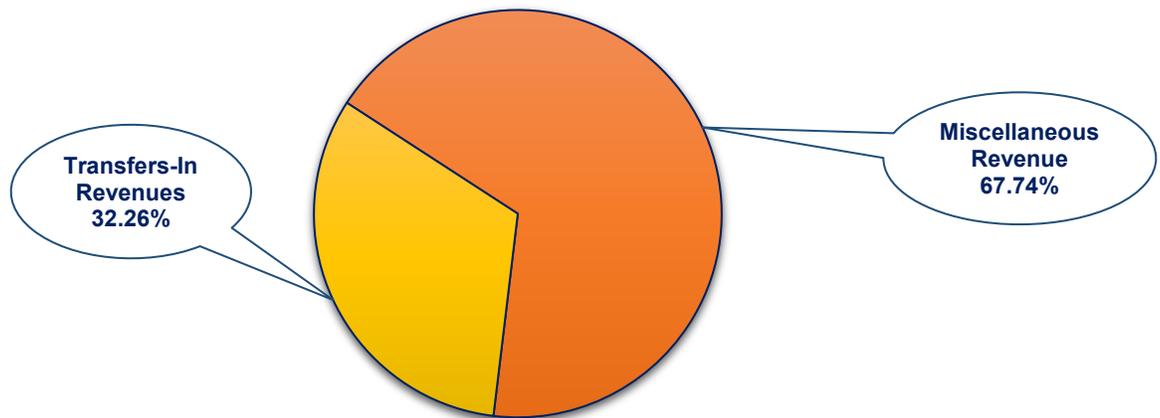
Account#	Account	FY 2023 Final Actual	FY 2024 Amended Budget	FY 2024 Projected Actual	FY 2025 Adopted Budget
Estimated Beginning Fund Balance:		\$ 1,893,176	\$ 1,985,782	\$ 1,985,782	\$ 2,097,421
Revenues					
300480	Interest Income -Rainy Day	\$ 60,691	\$ -	\$ 73,165	\$ 70,000
300481	Interest Income -Excess Sales Tax	\$ 31,915	\$ -	\$ 38,474	\$ 35,000
300601	Transfer from General Fund	\$ -	\$ -	\$ -	\$ 50,000
Total Revenues		\$ 92,606	\$ -	\$ 111,639	\$ 155,000
Total Expenditures -Rainy Day Fund		\$ -	\$ -	\$ -	\$ -
Revenues Less Expenditures		\$ 92,606	\$ -	\$ 111,639	\$ 155,000
Estimated Ending Fund Balance:		\$ 1,985,782	\$ 1,985,782	\$ 2,097,421	\$ 2,252,421



RAINY DAY FUND

REVENUES BY CATEGORY

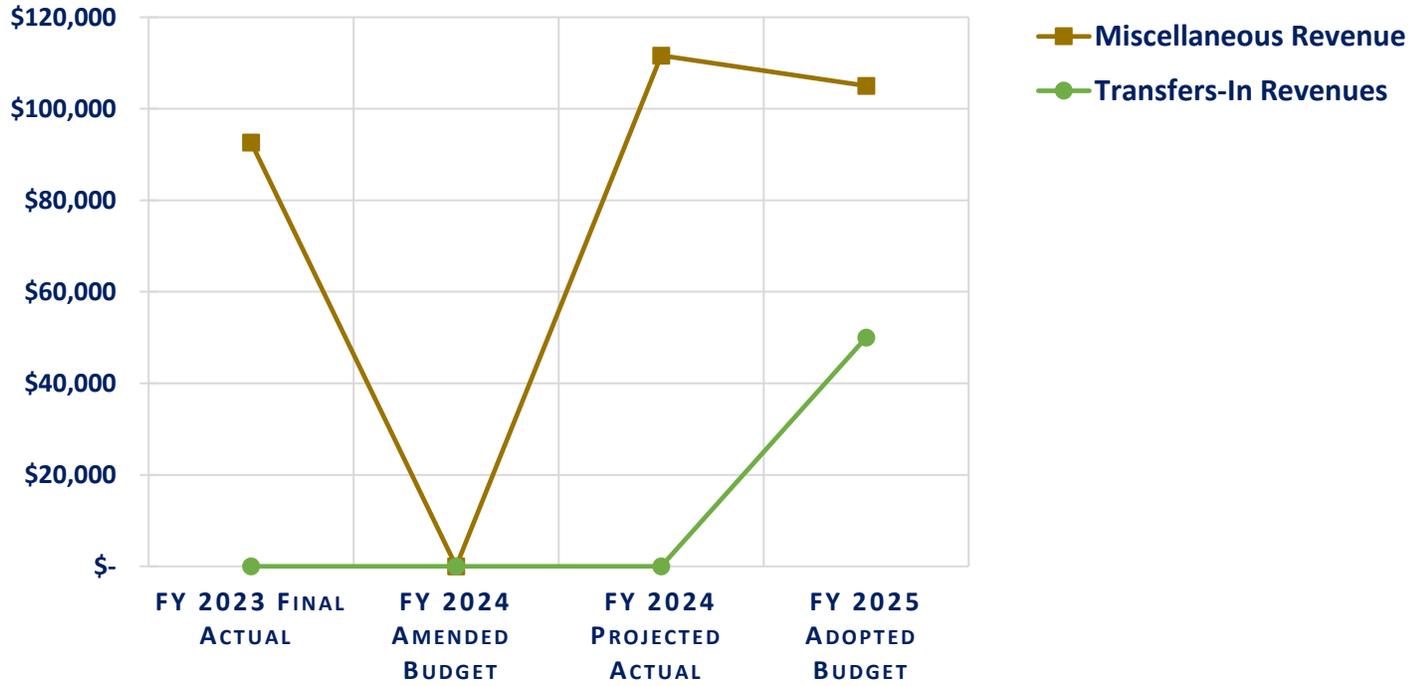
Category	FY 2023 Final Actual	FY 2024 Amended Budget	FY 2024 Projected Actual	FY 2025 Adopted Budget
Miscellaneous Revenue	\$ 92,606	\$ -	\$ 111,639	\$ 105,000
Transfers-In Revenues	\$ -	\$ -	\$ -	\$ 50,000
TOTAL	\$ 92,606	\$ -	\$ 111,639	\$ 155,000





RAINY DAY FUND

HISTORICAL EXPENDITURES BY CATEGORY



City of Clear Lake Shores

FY25

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 FY25 to accumulate reserves sufficient to provide for the future funding of capital assets, primarily vehicles. FY25 does not have any budgeted expenditures.

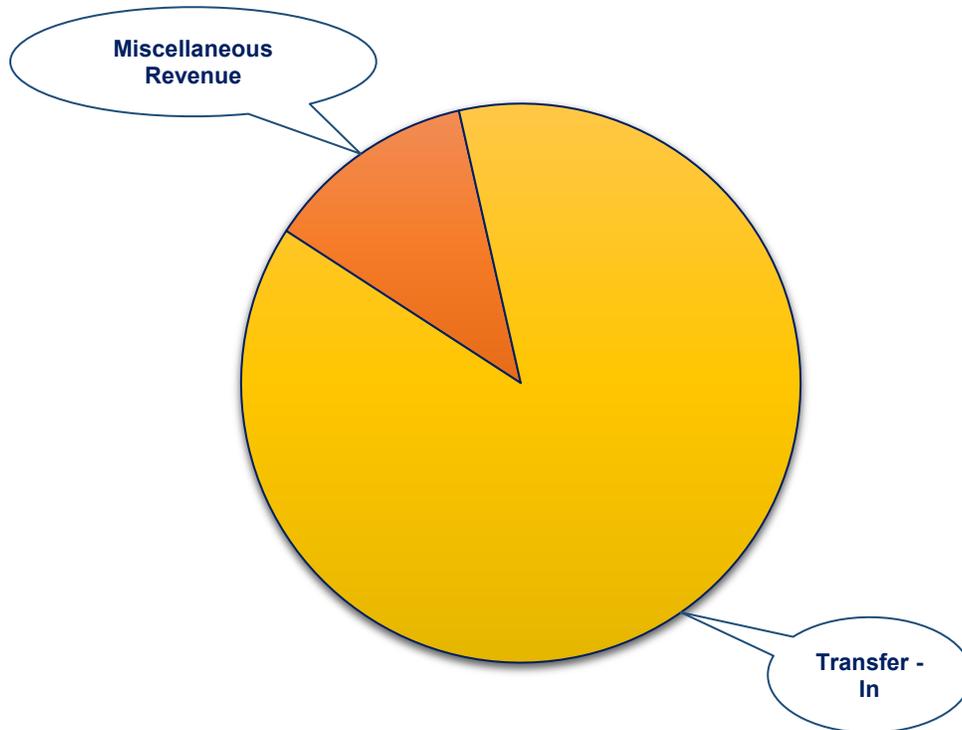
Account #	Account	FY 2023 Final Actual	FY 2024 Amended Budget	FY 2024 Projected Actual	FY 2025 Adopted Budget
<i>Estimated Beginning Fund Balance:</i>		\$ 20,641	\$ 71,619	\$ 71,619	\$ 150,636
<u>Revenues</u>					
400480	Interest Income	\$ 1,148	\$ 2,500	\$ 4,017	\$ 3,500
400610	Transfer from General Fund	\$ 50,000	\$ 75,000	\$ 75,000	\$ 25,000
<i>Total Revenues</i>		\$ 51,148	\$ 77,500	\$ 79,017	\$ 28,500
<u>Expenditures -Capital Outlay</u>					
416590	Public Works -Vehicles & Accessories	\$ 170	\$ -	\$ -	\$ -
<i>Total Expenditures -Capital Outlay</i>		\$ 170	\$ -	\$ -	\$ -
<i>Revenues Less Expenditures</i>		\$ 50,978	\$ 77,500	\$ 79,017	\$ 28,500
<i>Estimated Ending Fund Balance:</i>		\$ 71,619	\$ 149,119	\$ 150,636	\$ 179,136



CAPITAL EQUIPMENT FUND

REVENUES BY CATEGORY

Category	FY 2023 Final Actual	FY 2024 Amended Budget	FY 2024 Projected Actual	FY 2025 Adopted Budget
Miscellaneous Revenue	\$ 1,148	\$ 2,500	\$ 4,017	\$ 3,500
Transfers-In Revenues	\$ 50,000	\$ 75,000	\$ 75,000	\$ 25,000
TOTAL	\$ 113,266	\$ 77,500	\$ 79,017	\$ 28,500



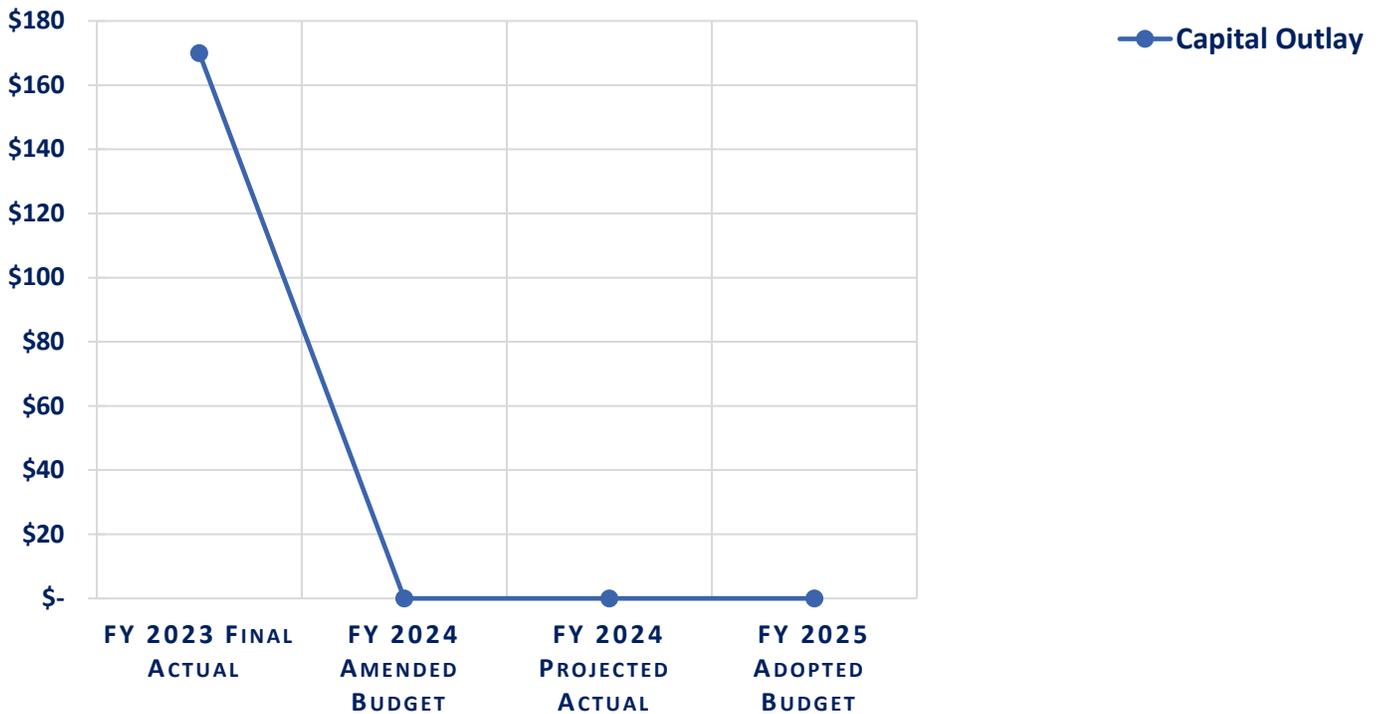


CAPITAL EQUIPMENT FUND

EXPENDITURES BY CATEGORY

Category	FY 2023 Final Actual	FY 2024 Amended Budget	FY 2024 Projected Actual	FY 2025 Adopted Budget
Capital Outlay	\$ 170	\$ -	\$ -	\$ -
TOTAL	\$ 170	\$ -	\$ -	\$ -

HISTORICAL EXPENDITURES BY CATEGORY





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.

BUDGET HIGHLIGHTS

FY25 Projects per Roads & Drainage Ten Year Plan:

Other Infrastructure Improvements:

Bridge Refurbishment	\$ 50,000
CLR -S Improvement -Elm	\$ 300,000
Drainage -CLR -S Improvement -Elm	\$ 100,000
CLR Bridge Approaches & Sidewalks to Birch	\$ 250,000
Narcissus (Juniper-North Shore)	\$ 34,020
Drainage -Narcissus (Juniper-North Shore)	\$ 15,000
Narcissus (Ivy to Juniper)	\$ 56,720
Drainage -Narcissus (Ivy to Juniper)	\$ 15,000
Narcissus (Forest to Ivy)	\$ 54,825
Drainage -Narcissus (Forest to Ivy)	\$ 15,000
Narcissus (South Shore to Forest)	\$ 34,020
Drainage -Narcissus (South Shore to Forest)	\$ 15,000
Total Other Infrastructure Improvements	<u>\$ 939,585</u>

Road & Drainage Maintenance & Repair:

Check Valve (Ivy @ West Shore)	\$ 10,000
Dror Avenue Drainage Maintenance	\$ 5,000
Fill Cracks	\$ 5,000
General Maintenance & Repair -Roads	\$ 25,000
General Maintenance & Repair -Ditches	\$ 25,000
Total Roads & Drainage Maintenance & Repair	<u>\$ 70,000</u>

FY25 Professional Fees (Engineering, High Tide)

Other Contractual Services:

Bridge Repair Study	\$ 20,000
City Project Engineer & Inspector	\$ 95,959
Pavement Management Group Update	\$ 3,500
High Tide Drainage Flow Lines, Narcissus & Grove	\$ 15,000
Total	<u>\$ 134,459</u>



ROADS & DRAINAGE FUND

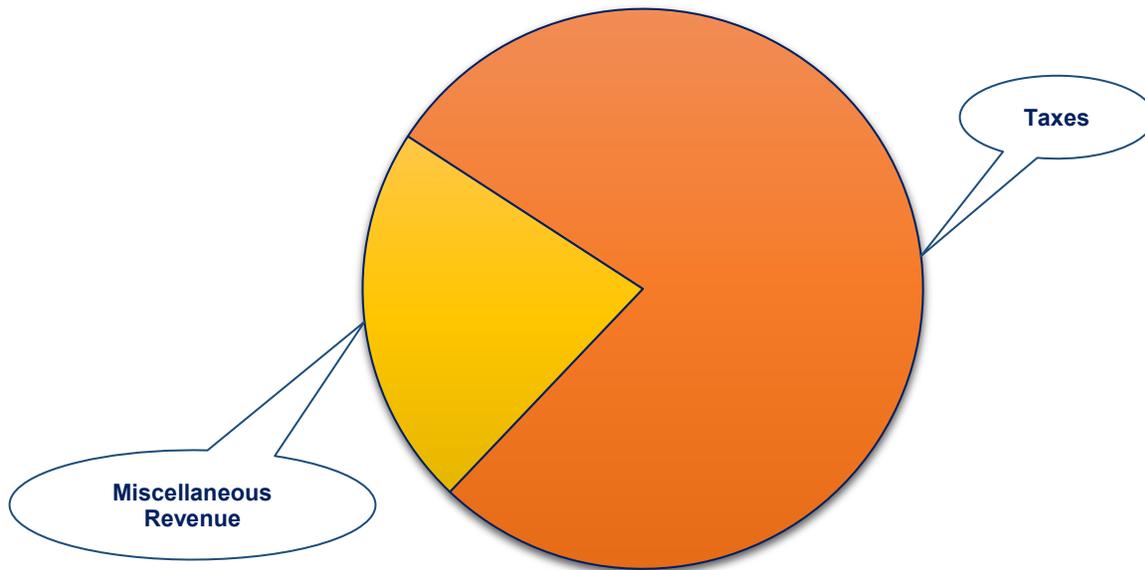
Account#	Account	FY 2023 Final Actual	FY 2024 Amended Budget	FY 2024 Projected Actual	FY 2025 Adopted Budget
Estimated Beginning Fund Balance:		\$ 1,935,219	\$ 2,396,594	\$ 2,396,594	\$ 2,908,868
<u>Revenues</u>					
200406	Sales Tax	\$ 327,317	\$ 275,000	\$ 306,682	\$ 300,000
200480	Interest Income	\$ 96,845	\$ 85,000	\$ 139,478	\$ 85,000
200610	Transfer from General Fund	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
Total Revenues		\$ 524,162	\$ 460,000	\$ 546,160	\$ 385,000
<u>Expenditures -Roads & Drainage</u>					
216546	Other Contractual Services	\$ 11,420	\$ 114,390	\$ 31,386	\$ 134,459
216595	Other Infrastructure Improvements	\$ 33,156	\$ 825,439	\$ 2,500	\$ 939,585
216595a	Roads & Drainage Maint. & Repair	\$ -			\$ 70,000
216604	Transfer to Plaza Ten 06 Corp.	\$ 18,211	\$ -	\$ -	\$ -
Total Expenditures -Roads & Drainage		\$ 62,787	\$ 939,829	\$ 33,886	\$ 1,144,044
Revenues Less Expenditures		\$ 461,375	\$ (479,829)	\$ 512,274	\$ (759,044)
Estimated Ending Fund Balance:		\$ 2,396,594	\$ 1,916,765	\$ 2,908,868	\$ 2,149,824



ROADS & DRAINAGE FUND

REVENUES BY CATEGORY

Category	FY 2023 Final Actual	FY 2024 Amended Budget	FY 2024 Projected Actual	FY 2024 Adopted Budget
Taxes	\$ 327,317	\$ 275,000	\$ 306,682	\$ 300,000
Miscellaneous Revenue	\$ 96,845	\$ 85,000	\$ 139,478	\$ 85,000
Transfers-In Revenues	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
TOTAL	\$ 586,280	\$ 460,000	\$ 546,160	\$ 385,000

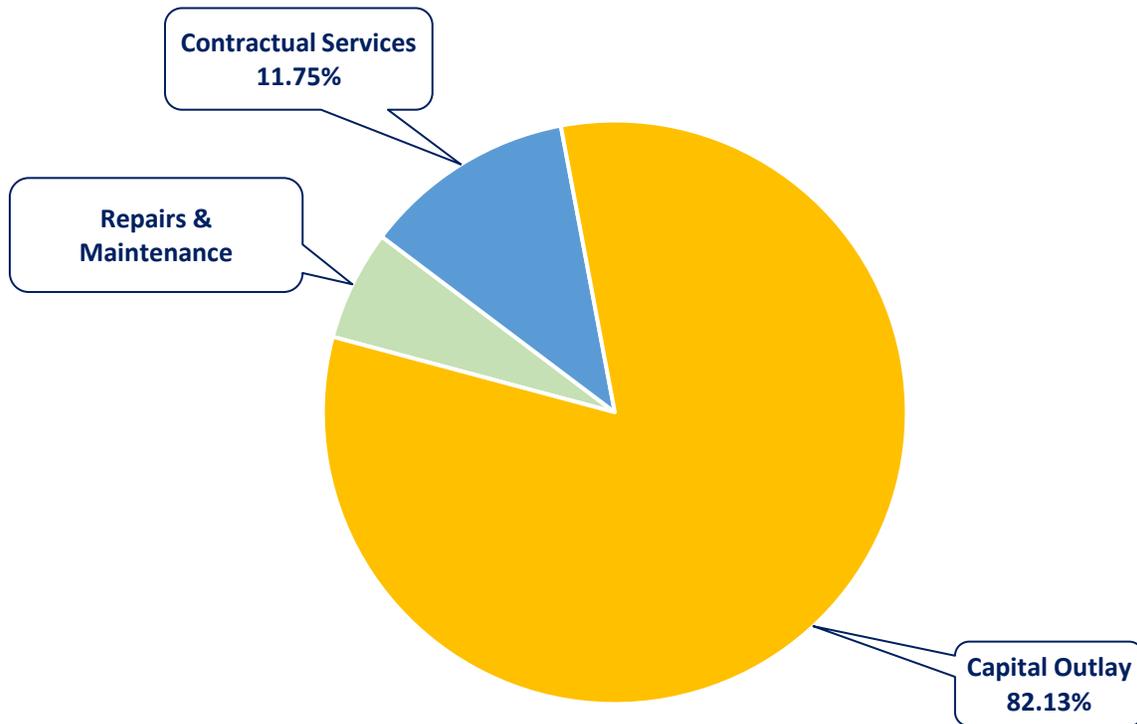




ROADS & DRAINAGE FUND

EXPENDITURES BY CATEGORY

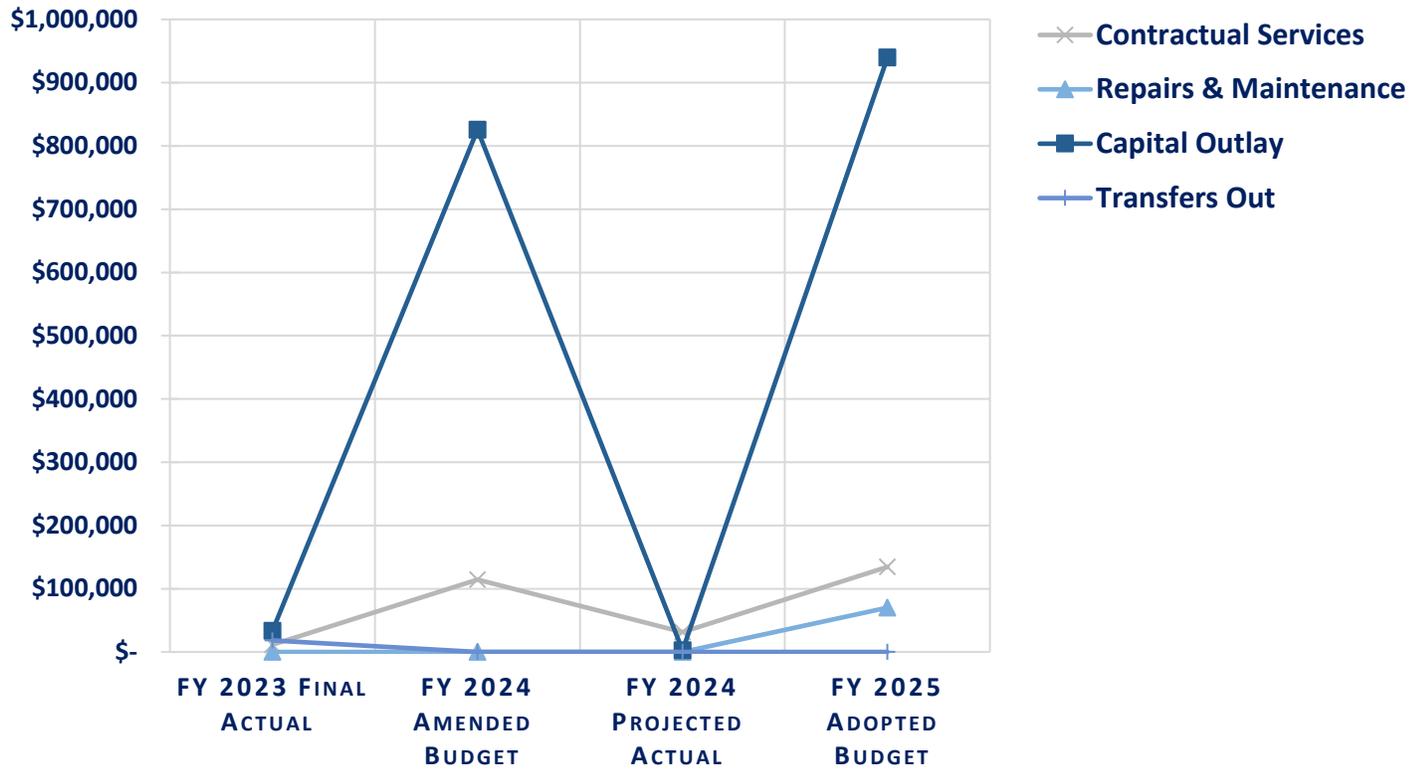
Category	FY 2023 Final Actual	FY 2024 Amended Budget	FY 2024 Projected Actual	FY 2025 Adopted Budget
Contractual Services	\$ 11,420	\$ 114,390	\$ 31,386	\$ 134,459
Repairs & Maintenance	\$ -	\$ -	\$ -	\$ 70,000
Capital Outlay	\$ 33,156	\$ 825,439	\$ 2,500	\$ 939,585
Transfers Out	\$ 18,211	\$ -	\$ -	\$ -
TOTAL	\$ 62,787	\$ 939,829	\$ 33,886	\$ 1,144,044





ROADS & DRAINAGE FUND

HISTORICAL EXPENDITURES BY CATEGORY



City of Clear Lake Shores
FY25
Budget
Special Revenue Funds



Paul Shelley Pavilion



RESTRICTED FUNDS

DESCRIPTION

The Restricted Fund is a special revenue fund containing accounts designated for specific purposes, mandated by law or governed by general restrictions. Below is a brief overview of each account.

- Court Security Fund -Funds collected from court costs and may only be used to finance the purchase of technological enhancements for the Municipal Court.
- Truancy Prevention Fund - Funds collected through court costs and may only be used for truancy prevention and intervention programs.
- Child Safety Fund - Funds collected through court costs and may only be used to support crossing guard programs and other child safety initiatives.
- Court Technology Fund – Funds collected through court costs and may only be used to finance the purchase of security services for buildings housing the Municipal Court.
- PD Seizure Funds - Funds obtained through asset forfeiture that are related to criminal activity or acquired illegally.
- PD Donations – Donations from individuals or businesses used to support the Police Department.
- Comcast PEG Funds – Funds collected from a fee charged to subscribers to support public, educational, and government (PEG) television channels.



RESTRICTED FUNDS

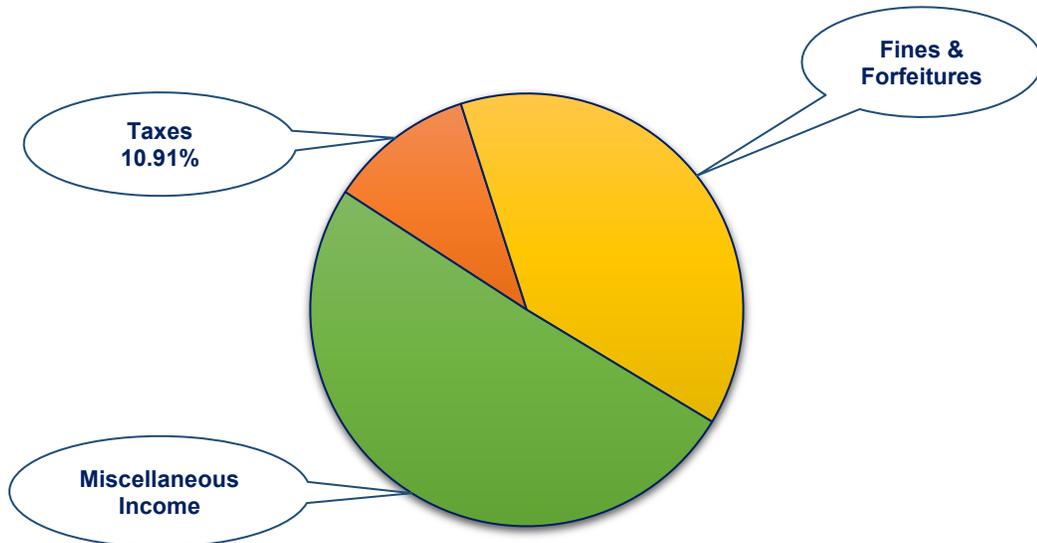
Account#	Account	FY 2023 Final Actual	FY 2024 Amended Budget	FY 2024 Projected Actual	FY 2025 Adopted Budget
Estimated Beginning Fund Balance:		\$ 288,322	\$ 290,159	\$ 290,159	\$ 312,981
<u>Revenues</u>					
100484	Court Security Fund	\$ 4,680	\$ 5,000	\$ 5,961	\$ 6,000
100485	Truancy Prevention Fund	\$ 4,009	\$ 1,500	\$ 5,514	\$ 5,500
100486	Child Safety Fund	\$ 1,783	\$ 2,500	\$ 722	\$ 800
100487	Court Technology Fund	\$ 4,210	\$ 4,000	\$ 5,128	\$ 4,500
100473	PD Seizure Funds	\$ -	\$ -	\$ -	\$ -
100474	PD Donations	\$ 3,884	\$ 5,000	\$ 2,695	\$ 5,000
100419	Comcast PEG	\$ 4,784	\$ 5,000	\$ 4,465	\$ 4,750
100481	Interest Income	\$ 13,968	\$ 15,000	\$ 16,247	\$ 17,000
Total Revenues		\$ 37,317	\$ 38,000	\$ 40,732	\$ 43,550
<u>Expenditures -Restricted Funds</u>					
112650	Child Safety Expense	\$ 263	\$ 60,000	\$ 369	\$ 20,000
112653	Court Security Expense	\$ -	\$ 5,000	\$ 5,866	\$ 10,000
112651	Court Technology Expense	\$ 9,958	\$ 20,000	\$ 10,552	\$ 10,000
114654	PD Donations Expense	\$ 23,509	\$ 5,000	\$ 1,073	\$ 5,000
119556	Comcast PEG Expense	\$ 1,750	\$ 2,500	\$ 50	\$ 5,000
Total Expenditures -Restricted Funds		\$ 35,480	\$ 92,500	\$ 17,910	\$ 50,000
Revenues Less Expenditures		\$ 1,837	\$ (54,500)	\$ 22,822	\$ (6,450)
Estimated Ending Fund Balance:		\$ 290,159	\$ 235,659	\$ 312,981	\$ 306,531



RESTRICTED FUNDS

REVENUES BY CATEGORY

Category	FY 2023 Final Actual	FY 2024 Amended Budget	FY 2024 Projected Actual	FY 2025 Adopted Budget
Taxes	\$ 4,784	\$ 5,000	\$ 4,465	\$ 4,750
Fines & Forfeitures	\$ 14,681	\$ 13,000	\$ 17,325	\$ 16,800
Miscellaneous Revenue	\$ 17,852	\$ 20,000	\$ 18,942	\$ 22,000
TOTAL	\$ 37,317	\$ 38,000	\$ 40,732	\$ 43,550

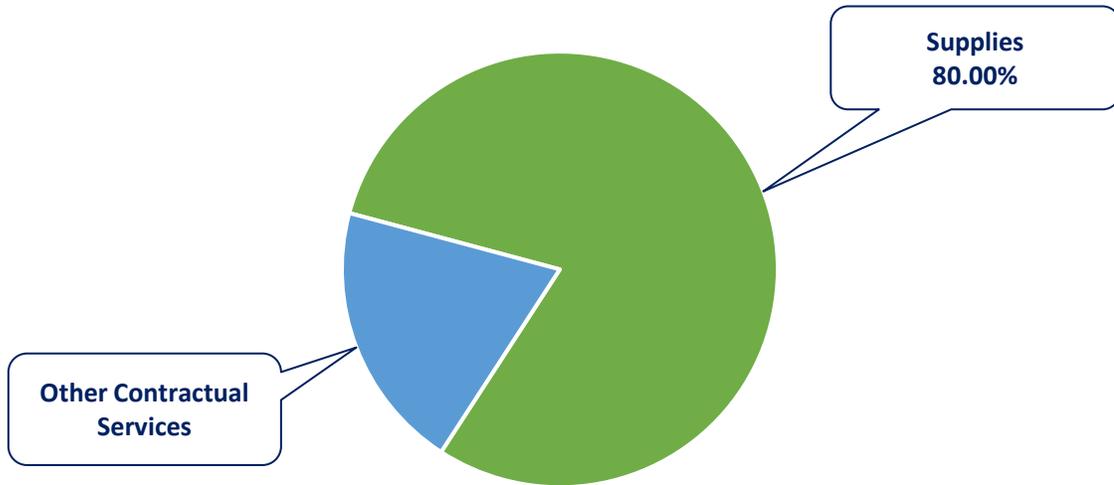




RESTRICTED FUNDS

EXPENDITURES BY CATEGORY

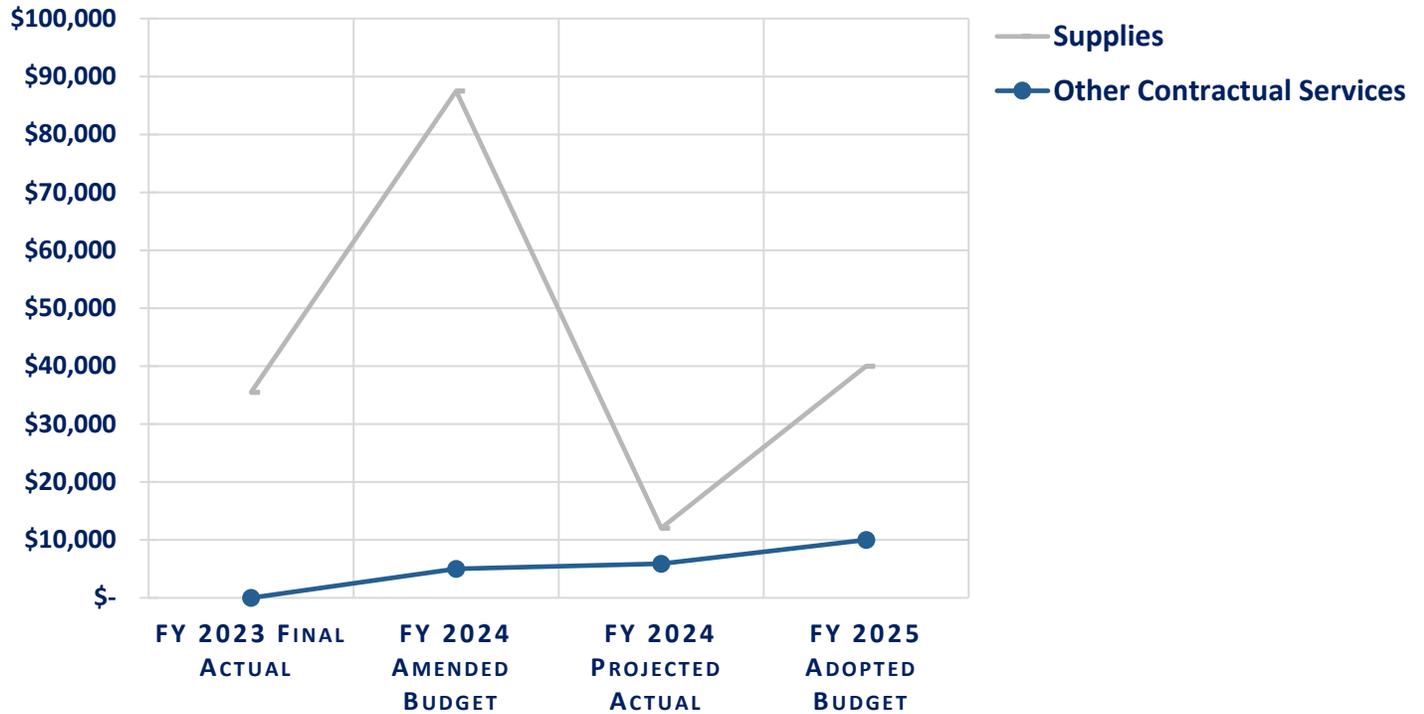
Category	FY 2023 Final Actual	FY 2024 Amended Budget	FY 2024 Projected Actual	FY 2025 Adopted Budget
Supplies	\$ 35,480	\$ 87,500	\$ 12,044	\$ 40,000
Other Contractual Services	\$ -	\$ 5,000	\$ 5,866	\$ 10,000
TOTAL	\$ 35,480	\$ 92,500	\$ 17,910	\$ 50,000





RESTRICTED FUNDS

HISTORICAL EXPENDITURES BY CATEGORY





HOTEL TAX FUND

DESCRIPTION

The Hotel Tax Fund includes taxes from hotels, short-term rentals, and bed and breakfast establishments in the city, along with the corresponding permitting fees for these establishments. According to state law, the funds collected must be used to promote tourism and the convention and hotel industry. The city has allowed a maximum of 20 operations; currently, 11 are approved.

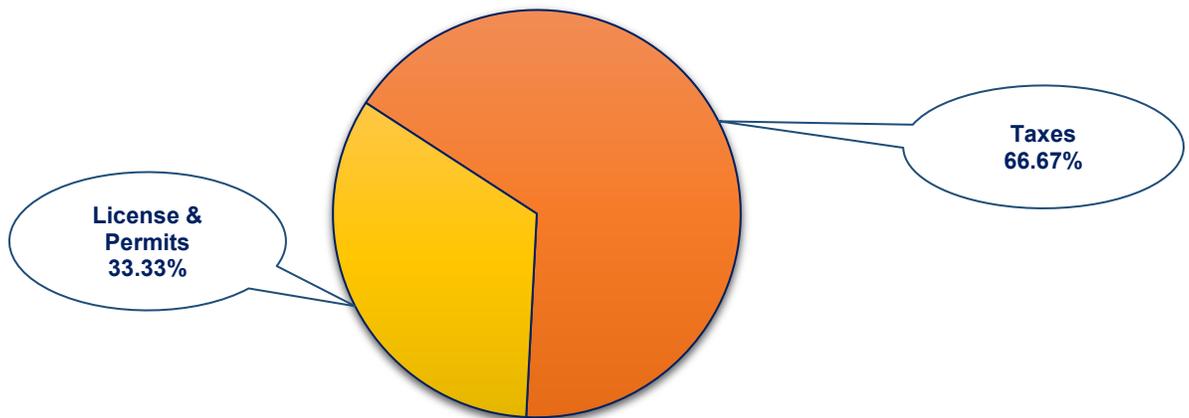
Account#	Account	FY 2023 Final Actual	FY 2024 Amended Budget	FY 2024 Projected Actual	FY 2025 Adopted Budget
Estimated Beginning Fund Balance:		\$ 18,927	\$ 41,720	\$ 41,720	\$ 63,277
Revenues					
600410	Hotel Occupancy Tax	\$ 15,467	\$ 15,000	\$ 14,307	\$ 15,000
600440	STR Permit -Licenses & Permits	\$ 7,325	\$ 6,000	\$ 7,250	\$ 7,500
Total Revenues		\$ 22,792	\$ 21,000	\$ 21,557	\$ 22,500
Expenditures -Hotel Tax Fund					
630546	Other Contractual Services	\$ -	\$ -	\$ -	\$ 30,000
Total Expenditures -Hotel Tax Fund		\$ -	\$ -	\$ -	\$ 30,000
Revenues Less Expenditures		\$ 22,792	\$ 21,000	\$ 21,557	\$ (7,500)
Estimated Ending Fund Balance:		\$ 41,720	\$ 62,720	\$ 63,277	\$ 55,777



HOTEL TAX FUND

REVENUES BY CATEGORY

Category	FY 2023 Final Actual	FY 2024 Amended Budget	FY 2024 Projected Actual	FY 2025 Adopted Budget
Taxes	\$ 15,467	\$ 15,000	\$ 14,307	\$ 15,000
Licenses & Permits	\$ 7,325	\$ 6,000	\$ 7,250	\$ 7,500
TOTAL	\$ 22,792	\$ 21,000	\$ 21,557	\$ 22,500

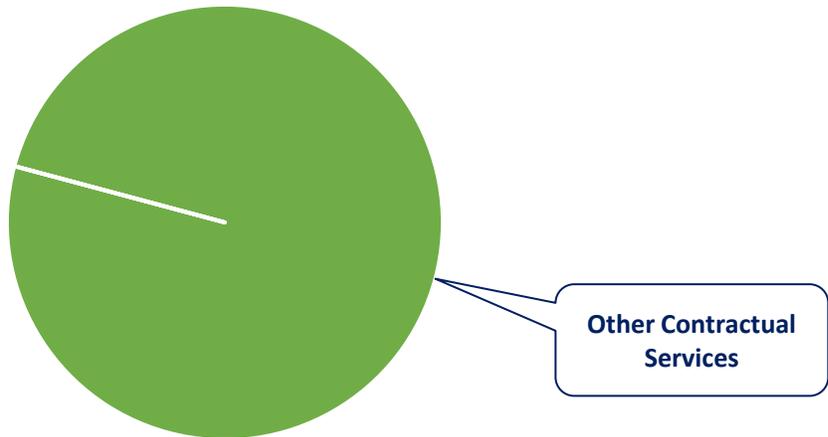




HOTEL TAX FUND

EXPENDITURES BY CATEGORY

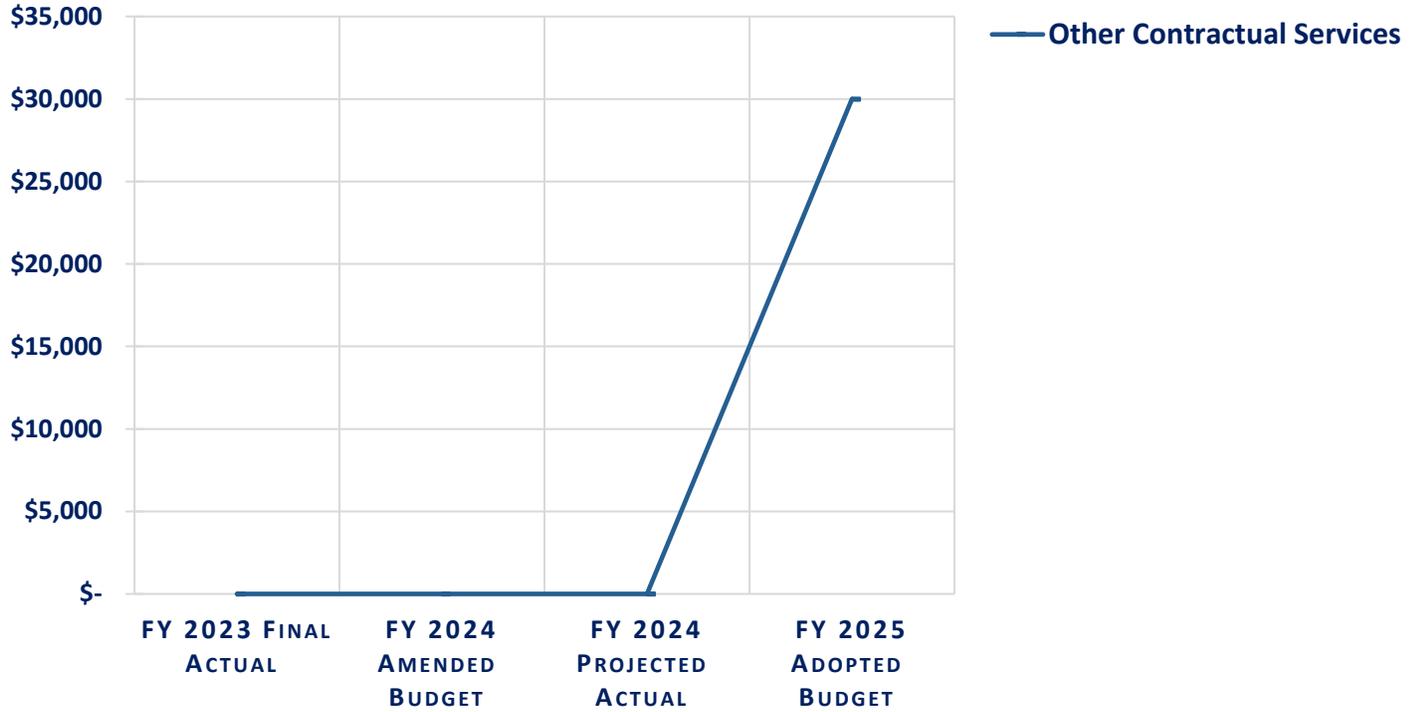
Category	FY 2023 Final Actual	FY 2024 Amended Budget	FY 2024 Projected Actual	FY 2025 Adopted Budget
Other Contractual Services	\$ -	\$ -	\$ -	\$ 30,000
TOTAL	\$ -	\$ -	\$ -	\$ 30,000





HOTEL TAX 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.

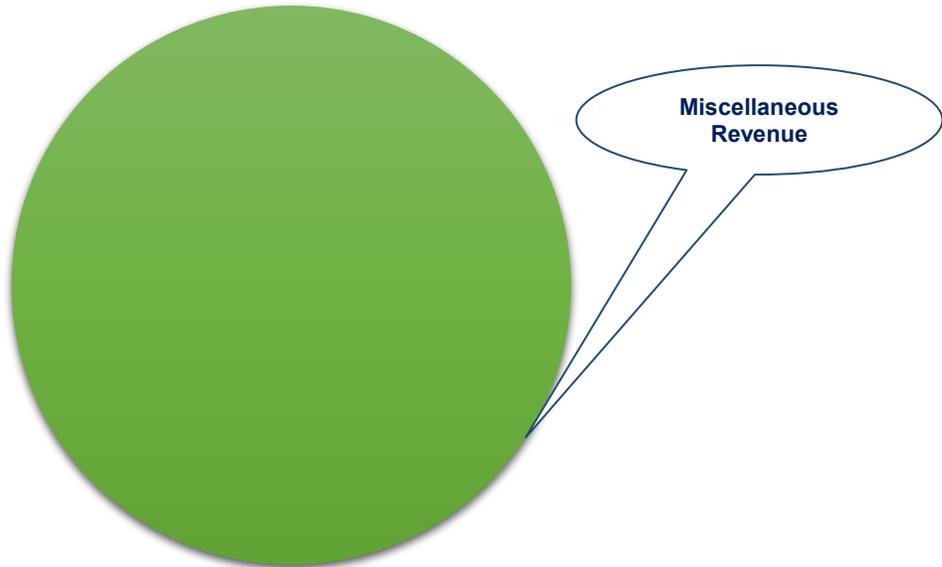
Account #	Account	FY2023 Final Actual	FY2024 Amended Budget	FY2024 Projected Actual	FY2025 Adopted Budget
Estimated Beginning Fund Balance:		\$ 119,214	\$ 137,202	\$ 137,202	\$ 115,107
Revenues					
800480	Interest Income	\$ 4,179	\$ 3,000	\$ 4,117	\$ 3,000
800482a	Lease Revenue -Okie's Yardhouse	\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,000
800604	Transfer from Roads & Drainage	\$ 18,211	\$ -	\$ -	\$ -
Total Revenues		\$ 70,390	\$ 51,000	\$ 52,117	\$ 51,000
Expenditures -Plaza Ten 06					
825521	Utilities	\$ 2,055	\$ 2,500	\$ 2,528	\$ 2,500
825528	Insurance & Bonds	\$ -	\$ 1,000	\$ -	\$ 1,000
825546	Other Contractual Services	\$ 50,346	\$ 5,000	\$ 3,770	\$ 5,000
825546a	Legal Expense	\$ -	\$ 5,000	\$ 1,939	\$ 5,000
825546b	Administrative Support Services	\$ -	\$ 6,000	\$ 6,000	\$ 6,000
825555	Other Misc. Supplies	\$ -	\$ 100	\$ -	\$ 100
825590	Capital Outlay-Okie's Pathway	\$ -	\$ 25,000	\$ 23,566	\$ -
825590a	Capital Outlay-Pathway Lighting	\$ -	\$ 2,500	\$ 840	\$ -
825590b	Capital Outlay -Replace Lights	\$ -	\$ 36,000	\$ 35,569	
Total Expenditures -Plaza Ten 06		\$ 52,401	\$ 83,100	\$ 74,212	\$ 19,600
Revenues Less Expenditures		\$ 17,988	\$ (32,100)	\$ (22,095)	\$ 31,400
Estimated Ending Fund Balance:		\$ 137,202	\$ 105,102	\$ 115,107	\$ 146,507



PLAZA TEN 06 CORPORATION

REVENUES BY CATEGORY

Category	FY 2023 Final Actual	FY 2024 Amended Budget	FY 2024 Projected Actual	FY 2025 Adopted Budget
Miscellaneous Revenue	\$ 52,179	\$ 51,000	\$ 52,117	\$ 51,000
TOTAL	\$ 114,297	\$ 51,000	\$ 52,117	\$ 51,000

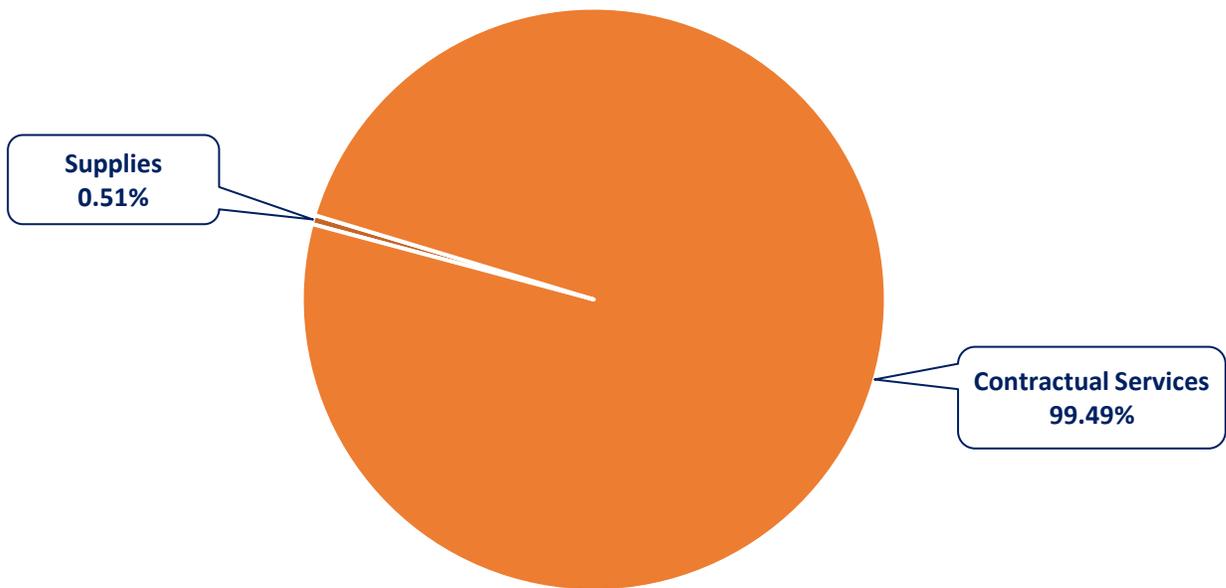




PLAZA TEN 06 CORPORATION

EXPENDITURES BY CATEGORY

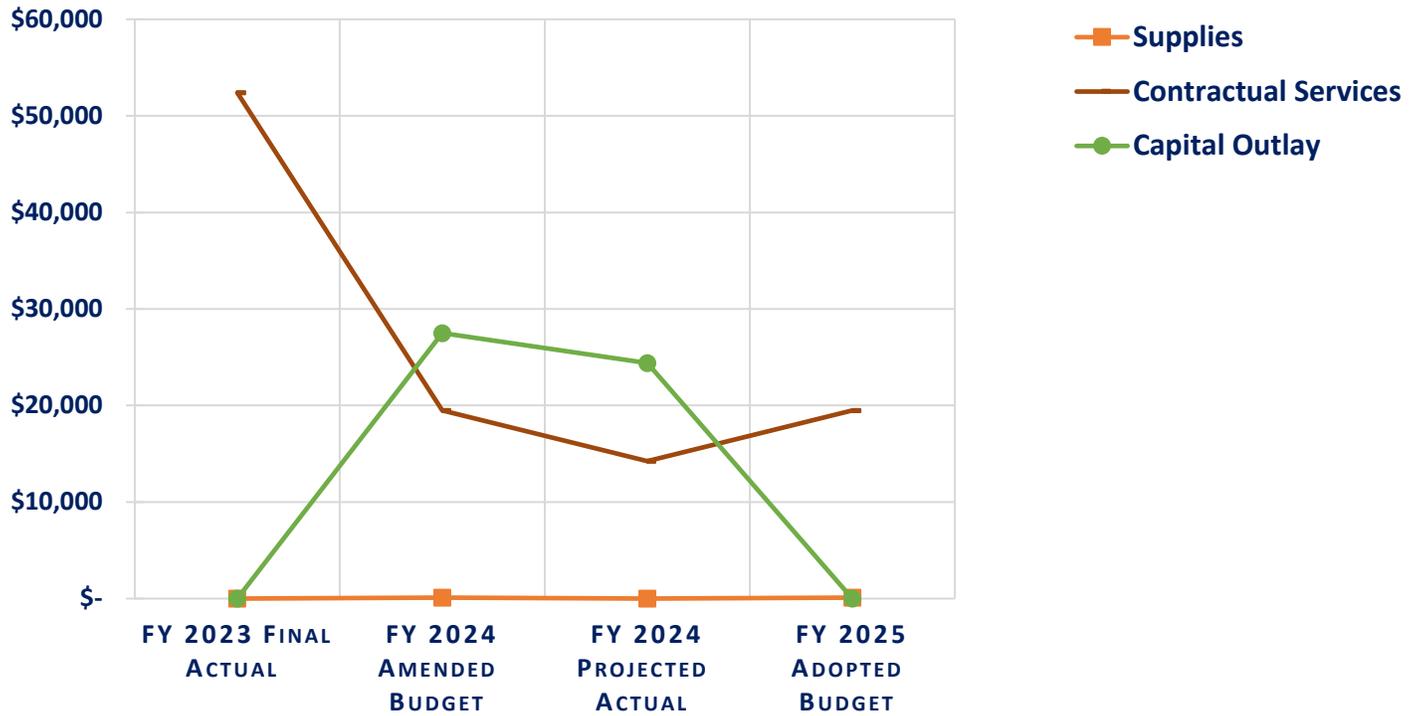
Category	FY 2023 Final Actual	FY 2024 Amended Budget	FY 2024 Projected Actual	FY 2025 Adopted Budget
Supplies	\$ -	\$ 100	\$ -	\$ 100
Contractual Services	\$ 52,401	\$ 19,500	\$ 14,237	\$ 19,500
Capital Outlay	\$ -	\$ 27,500	\$ 24,406	\$ -
TOTAL	\$ 52,401	\$ 47,100	\$ 38,643	\$ 19,600





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.

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 2025 through September 2025, as well as security at the events -\$240 per concert.
- **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%.
- **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 2023 – July 2024. FY25 represents the final year of the agreement, and the rebate amount will be 30% 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. FY25 will be the third of six installment payments.



ECONOMIC DEVELOPMENT CORPORATION (EDC)

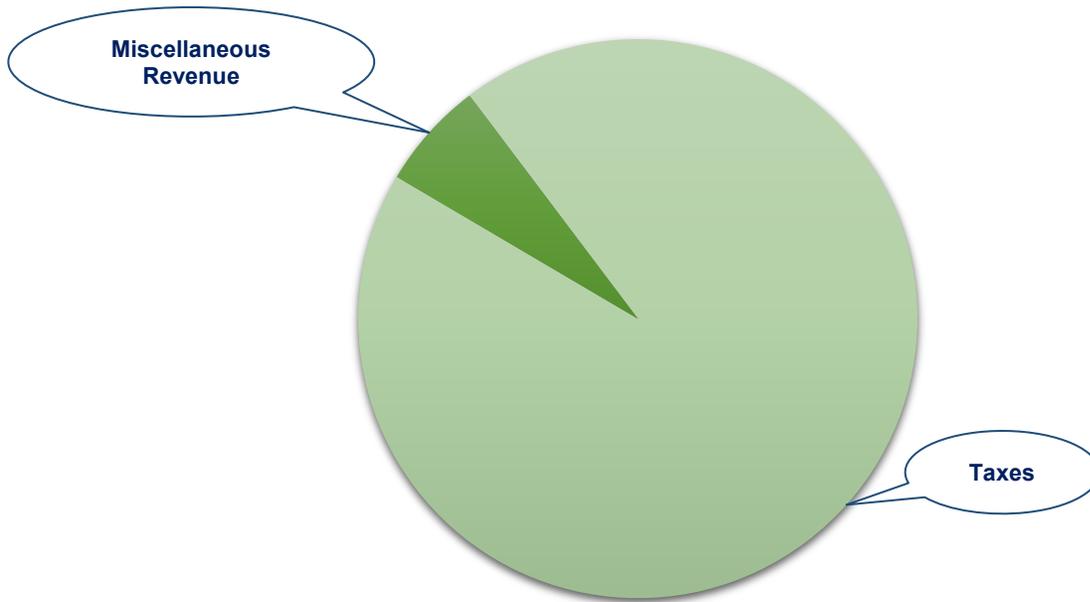
Account #	Account	FY 2023 Final Actual	FY 2024 Amended Budget	FY 2024 Projected Actual	FY 2025 Adopted Budget
Estimated Beginning Fund Balance:		\$ 751,839	\$ 798,105	\$ 798,105	\$ 961,869
Revenues					
900406	Sales Tax	\$ 327,316	\$ 275,000	\$ 306,682	\$ 300,000
900480	Interest Income	\$ 35,700	\$ 30,000	\$ 43,132	\$ 20,000
900485	TPWD-Shell Bottom Grant	\$ 4,609	\$ 123,750	\$ 5,360	\$ -
Total Revenues		\$ 367,625	\$ 428,750	\$ 355,174	\$ 320,000
Expenditures -EDC					
926521	Administrative Support Services	\$ -	\$ 18,000	\$ 18,000	\$ 18,000
926522	Dues, Memberships & Subscript.	\$ 4,500	\$ 5,000	\$ 4,500	\$ 4,500
926525	Public Relations/Marketing	\$ 16,300	\$ 22,000	\$ 23,397	\$ 30,000
926532	Travel & Training	\$ 281	\$ 3,500	\$ 800	\$ 1,500
926541	Concert Series	\$ 11,480	\$ 12,000	\$ 11,440	\$ 15,000
926546	Other Contractual Services	\$ 7,058	\$ 45,000	\$ 4,780	\$ 10,000
926546a	Legal Services	\$ -	\$ 2,500	\$ 4,687	\$ 5,000
926554	Printed Materials	\$ -	\$ 1,000	\$ 965	\$ 1,000
926595	Other Infrastructure Improvements	\$ 60,164	\$ -	\$ -	\$ 100,000
926595e	CLR Public Parking-West	\$ 144,648	\$ -	\$ 21,739	\$ -
926595h	CLR Public Parking-East	\$ 20,614	\$ 425,000	\$ 43,305	\$ 598,600
926595f	Shell Bottom Ramp (TPWD Grant)	\$ 525	\$ 165,000	\$ 7,148	\$ -
926596	True North Marine 380 Agreement	\$ 2,622	\$ 2,000	\$ 649	\$ 1,500
926604	Transfer to General Fund	\$ 53,167	\$ 50,000	\$ 50,000	\$ 50,000
Total Expenditures -EDC		\$ 321,359	\$ 751,000	\$ 191,410	\$ 835,100
Revenues Less Expenditures		\$ 46,266	\$ (322,250)	\$ 163,764	\$ (515,100)
Estimated Ending Fund Balance:		\$ 798,105	\$ 475,855	\$ 961,869	\$ 446,769



ECONOMIC DEVELOPMENT CORPORATION (EDC)

REVENUES BY CATEGORY

Category	FY 2023 Final Actual	FY 2024 Amended Budget	FY 2024 Projected Actual	FY 2025 Adopted Budget
Taxes	\$ 327,316	\$ 275,000	\$ 306,682	\$ 300,000
Miscellaneous Revenue	\$ 35,700	\$ 30,000	\$ 43,132	\$ 20,000
Intergovernmental Revenue	\$ 4,609	\$ 123,750	\$ 5,360	\$ -
TOTAL	\$ 367,625	\$ 428,750	\$ 355,174	\$ 320,000

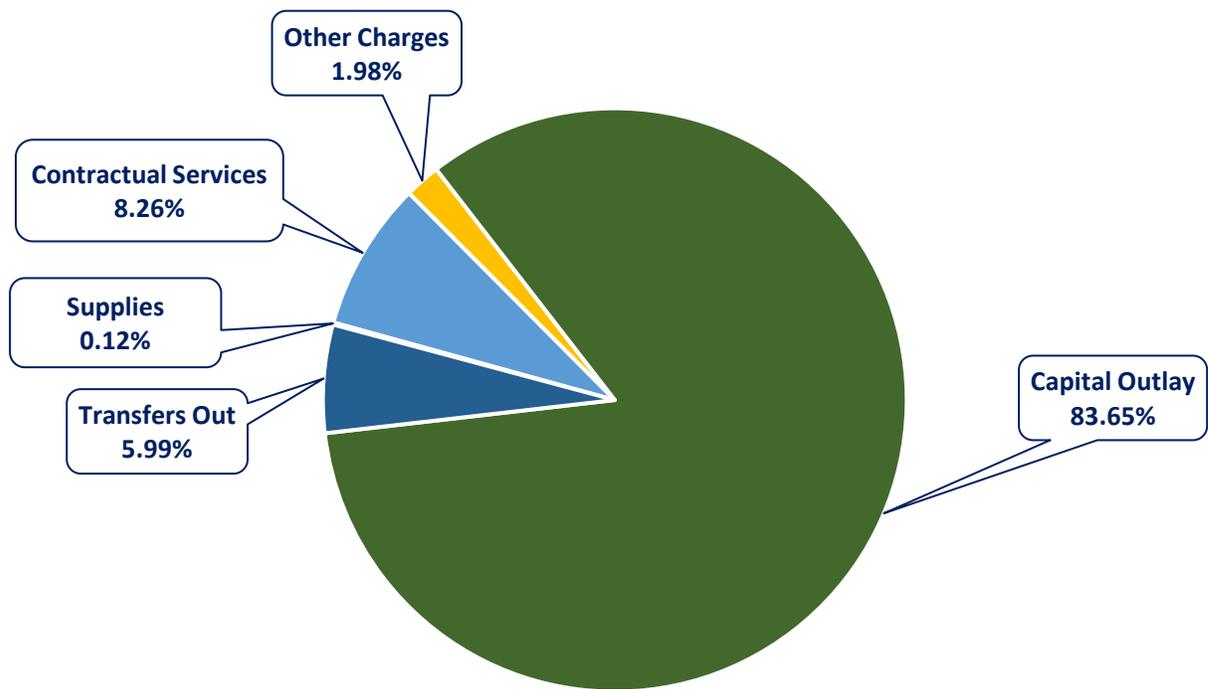




ECONOMIC DEVELOPMENT CORPORATION (EDC)

EXPENDITURES BY CATEGORY

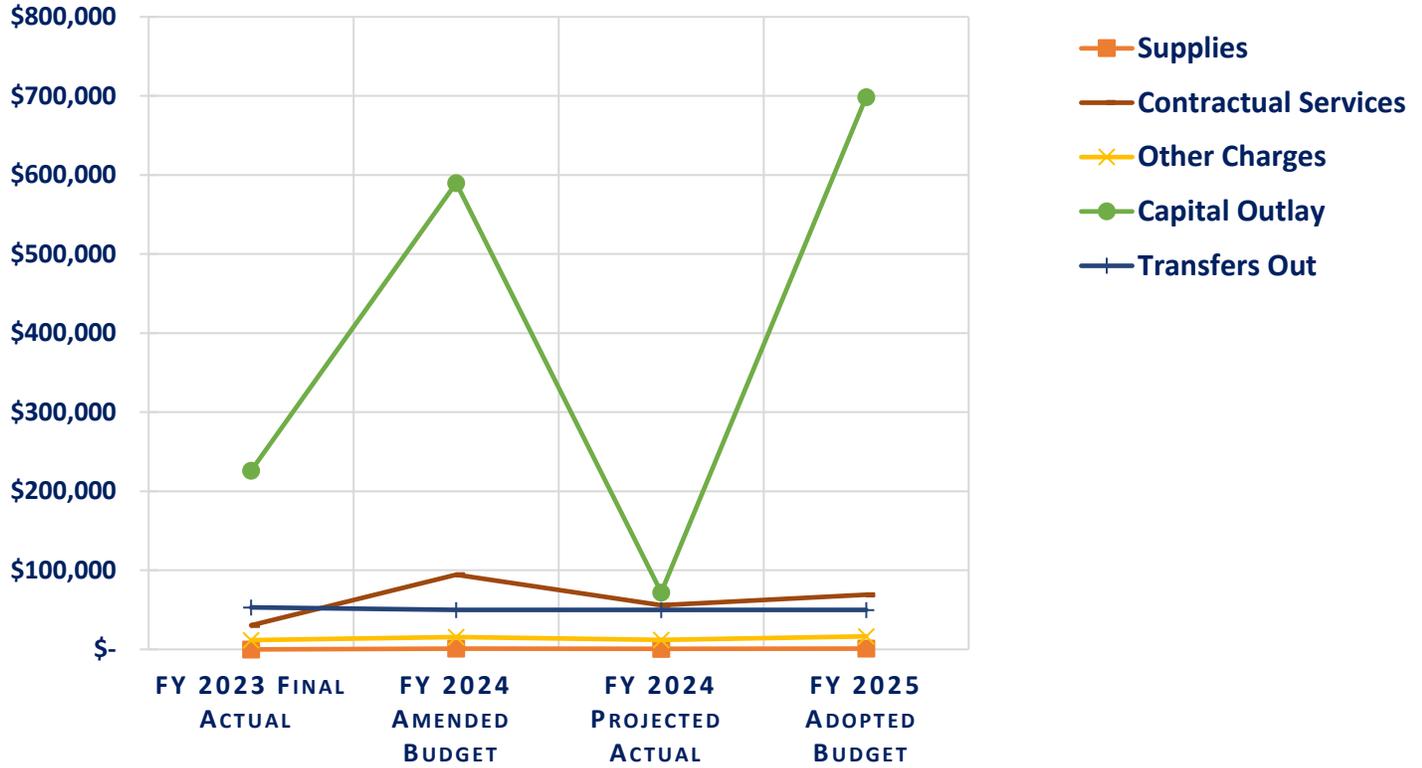
Category	FY 2023 Final Actual	FY 2024 Amended Budget	FY 2024 Projected Actual	FY 2025 Adopted Budget
Supplies	\$ -	\$ 1,000	\$ 965	\$ 1,000
Contractual Services	\$ 30,480	\$ 94,500	\$ 56,013	\$ 69,000
Other Charges	\$ 11,761	\$ 15,500	\$ 12,240	\$ 16,500
Capital Outlay	\$ 225,951	\$ 590,000	\$ 72,192	\$ 698,600
Transfers Out	\$ 53,167	\$ 50,000	\$ 50,000	\$ 50,000
TOTAL	\$ 321,359	\$ 751,000	\$ 191,410	\$ 835,100





ECONOMIC DEVELOPMENT CORPORATION (EDC)

HISTORICAL EXPENDITURES BY CATEGORY



City of Clear Lake Shores

FY25

Budget

Appendix



ORDINANCE 2024-14

AN ORDINANCE MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF CLEAR LAKE SHORES, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025 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, 2024 and ending September 30, 2025 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, 2024 and ending on September 30, 2025 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, 2024 and ending September 30, 2025.

PASSED AND APPROVED THIS THE ___17th___ day of September 2024.

Mayor Randy Chronister

Attest:

City Secretary Christy Stroup



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.