

CITY OF CLEAR LAKE SHORES

FY26

PROPOSED BUDGET

OCTOBER 1, 2025—SEPTEMBER 30, 2026

CLEARLAKESHORES.TX.GOV/FINANCE



WHERE EVERY SUNSET IS CELEBRATED



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BUDGET MESSAGE

September 11, 2025

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, I am pleased to present the adopted budget for the fiscal year beginning October 1, 2025, and ending September 30, 2026. 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.

In FY25, Council established four key priorities, listed below in order of importance. These priorities have not changed and therefore remain the same for FY26.

1. **Salary Survey & Salary Adjustments**—The council instructed staff to carry out a salary survey to determine if employee salaries are in line with those in comparable cities to Clear Lake Shores.
 - ➔ This priority was achieved during FY25.
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 **New City Hall/Jail** -The current City Hall is outdated and needs extensive repairs.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. The Council decided to set aside funds 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 can cause significant problems during a storm. Additionally, the drainage ditches must be cleaned and debris cleared to ensure proper drainage.
 - ➔ This priority is ongoing; the FY26 budget allocates funds for the clearing of the City's ROW. A contractor has been hired to clean and clear the drainage ditches as needed. This work is 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.

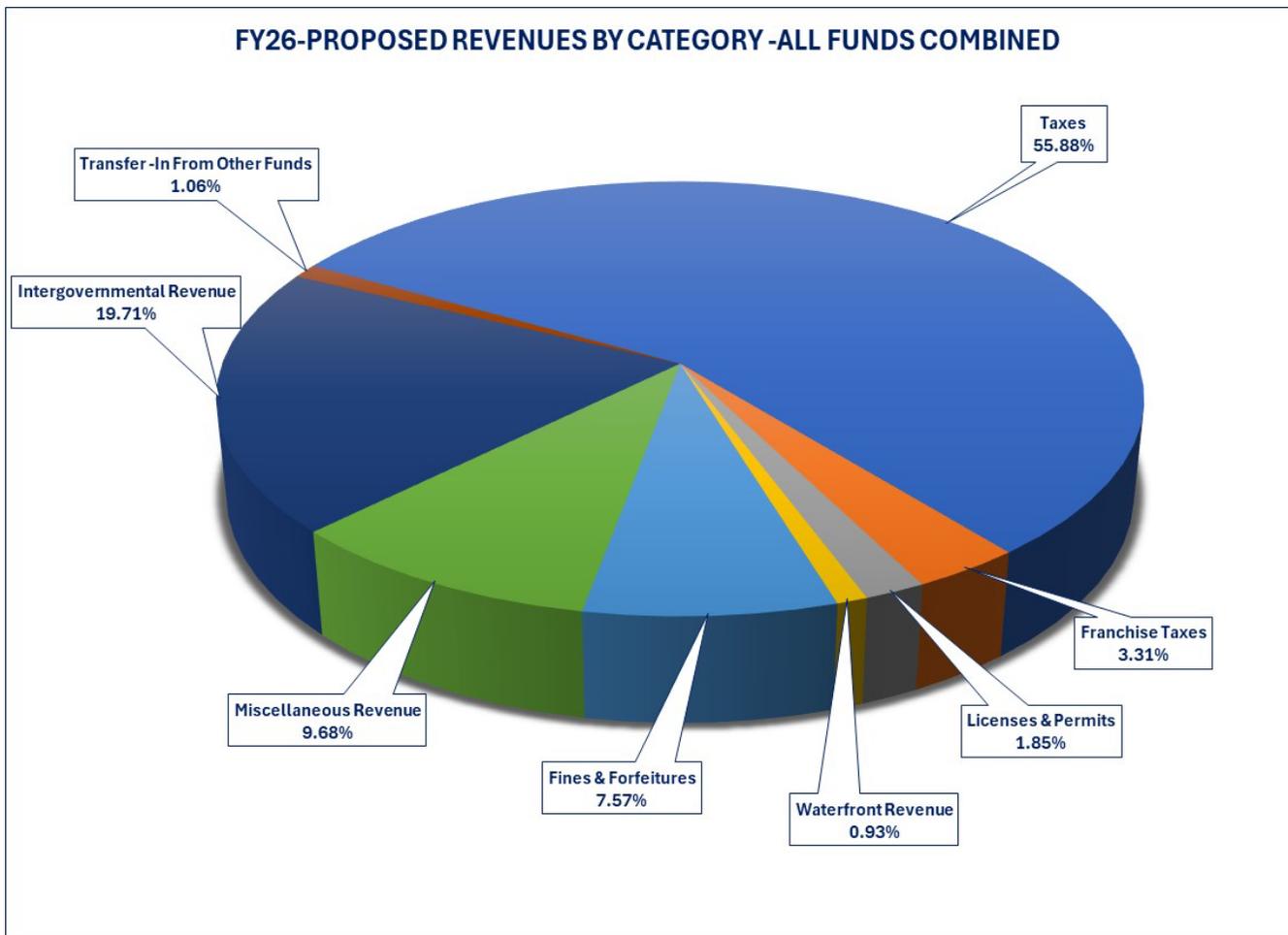


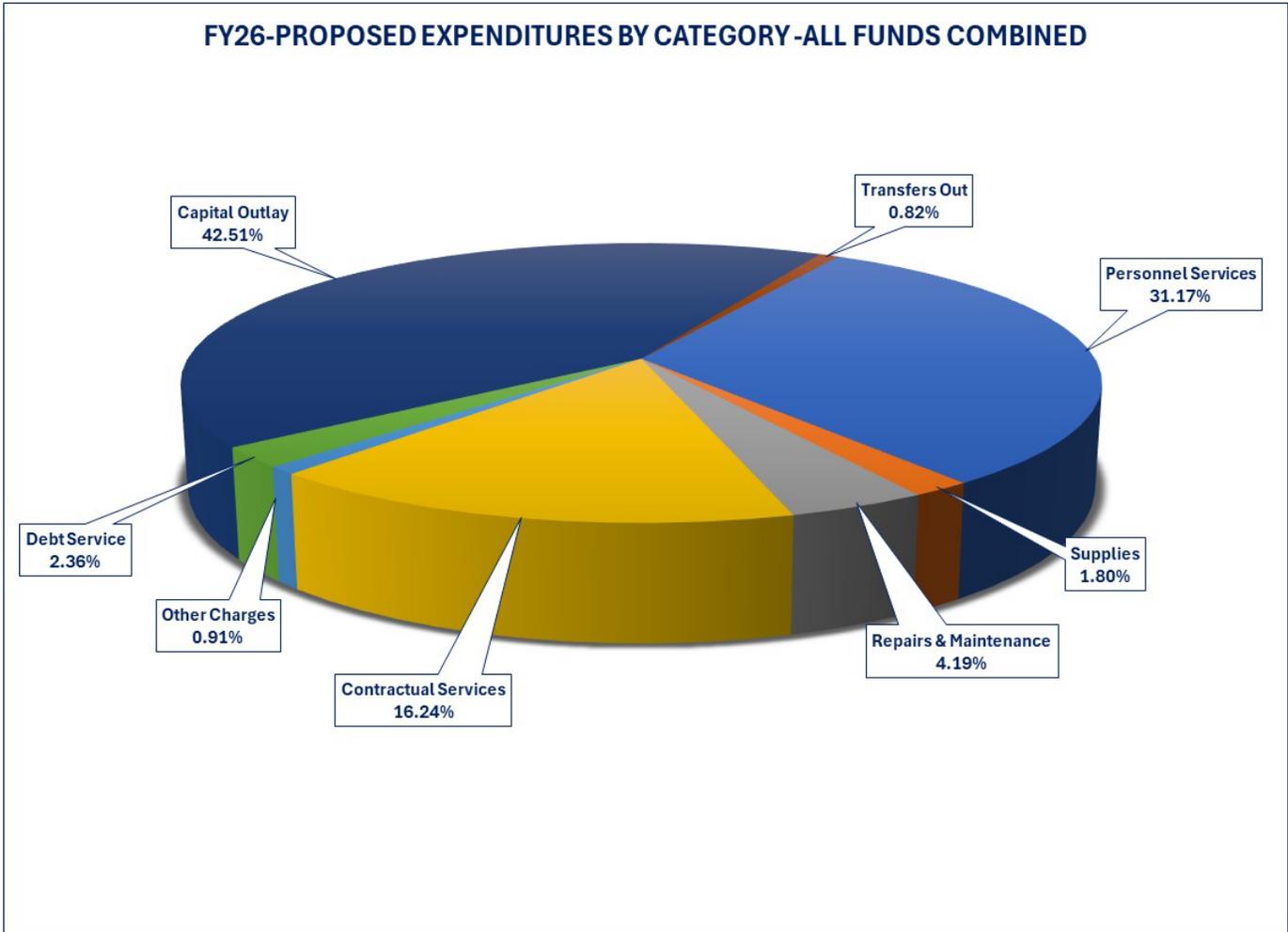
→ City Council decided to contribute \$50,000, which will be transferred from the General Fund to the Rainy Day Fund.

The city successfully funded three out of the four priorities set by the Council. We remain dedicated to resolving the new City Hall and Jail priority.

For all funds combined for FY26, total budgeted revenues are \$4,710,251, while total budgeted expenditures are \$6,161,455, resulting in an overall deficit of \$1,451,204. The majority, or 82.40%, of the deficit is due to proposed street projects in the Roads & Drainage Fund.

Sales tax revenue accounts for 55.88% of total budgeted revenues, while capital projects account for 42.51% of total budgeted expenditures.



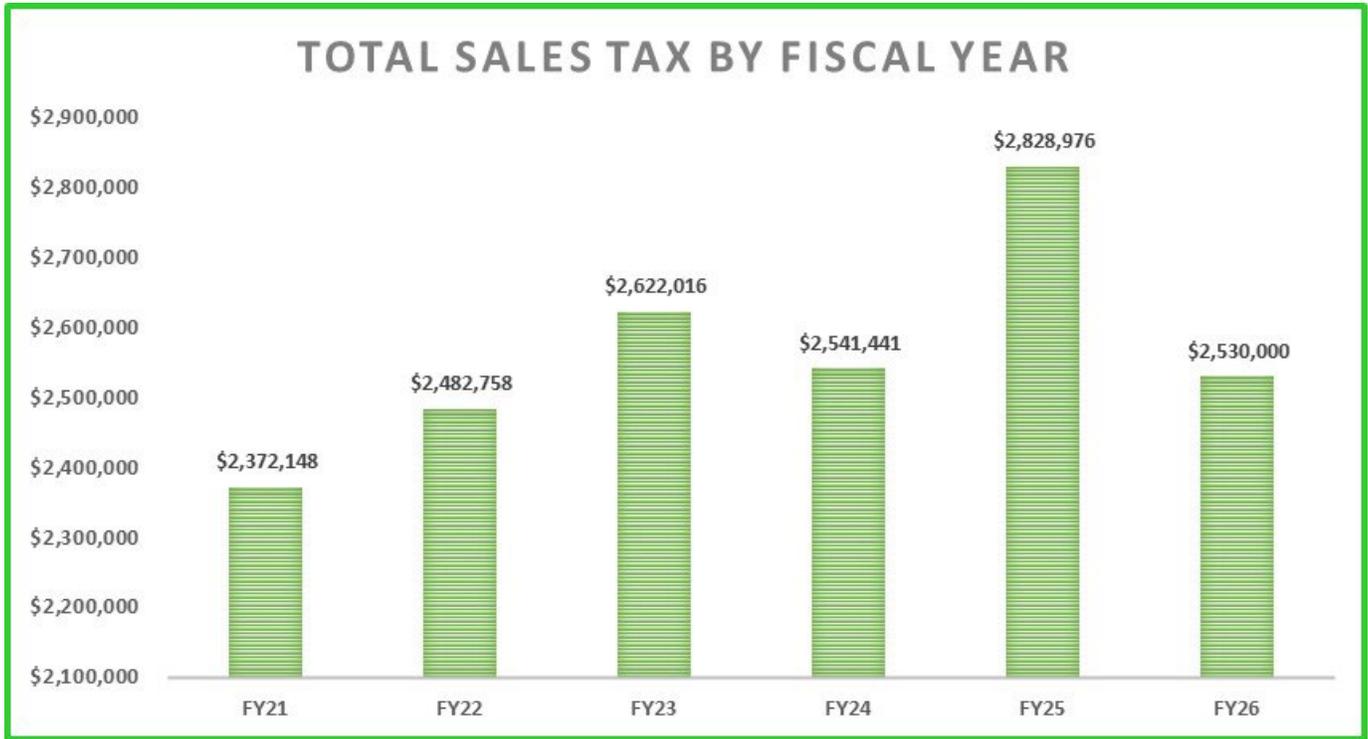


SALES TAX

In fiscal year FY25, the City experienced significant success in its overall sales tax collections, totaling \$2,828,976. This amount reflects an increase of 11.31% compared to the collections of \$2,541,441 in fiscal year FY24. Additionally, in February 2025, the City received an extra \$85,437 from audit payments related to gross collections. The total sales tax revenue was allocated to three funds, with the General Fund receiving \$2,121,731, which accounts for 75% of the total. Both the Roads & Drainage Fund and the Economic Development Corporation received \$353,623 each, representing 12.5% of the total.

As of December 31, 2024, the following are the top taxpayers in the city:

- | | |
|-------------------------|---------------------------|
| 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 |



DEBT SERVICE

For FY26, the total debt service payments amount to \$144,957. This includes two loans: the Lee Property (East parking lot) and the McVaney loan (Paint & Body Shop on FM 2094).

For the Lee Property, this payment is the ninth out of ten, totaling \$94,957. This consists of \$89,506 in principal and \$5,451 in interest. The McVaney loan is a pass-through payment of \$50,000, which is reimbursed by the Economic Development Corporation (EDC) through a budgeted revenue transfer. This payment will be the third out of five installments.

NOTES PAYABLE SCHEDULE

Fiscal Year	Ending Sept. 30	Principal	Interest	Total
2026		139,506	5,451	144,957
2027		142,191	2,766	144,957
2028		50,000	-	50,000
Total		\$ 468,596	\$ 16,275	\$ 484,870

The notes payable schedule includes the combined principal amounts of both loans, excluding interest.



GENERAL FUND

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

In addition to the successful sales tax collection for FY25, other revenue sources exceeded budget expectations as well. Revenue from Licenses & Permits is 57% higher than budgeted, while Fines & Forfeitures surpassed the budget by 7.5%. The City has seen an ongoing increase in licenses and permits, having issued permits for four new constructions and one demolition, along with a rise in other types of permits. As of September 2025, a total of 216 permits have been issued.

For FY25, budgeted expenditures were 6% lower than anticipated, primarily due to incomplete capital projects and staff turnover within the Police Department. Consequently, the city is expected to achieve savings of \$269,736, which will help address the shortfall of \$253,907 projected for FY26.

For fiscal year 2026 (FY26), the General Fund budget projects revenues and transfers in at \$2,866,451, while expenditures and transfers out are expected to total \$3,120,358. This creates a shortfall of \$253,907, which will be offset by savings from fiscal year 2025 (FY25) that have been added to the fund balance.

The anticipated revenues for FY26 are expected to decrease by \$127,387, reflecting a 4.25% decline compared to FY25. In contrast, projected expenditures for FY26 are set to increase by \$42,982, or 1.40%. These adjustments in both revenues and expenditures are primarily due to changes in funding from the American Rescue Plan Act (ARPA) and associated capital project costs.

Within the budgeted expenditures, personnel services account for 61.25% of the total, followed by contractual services at 23.48%. The other categories of expenditures are considered minor in comparison. The Police Department comprises 37.51% of the budgeted expenditures, with the General Government Department contributing 14.29%. Additionally, the City's retirement contribution rate will decrease from 15.13% to 14.28%, starting January 1, 2026.

Key highlights of the FY26 budget include a 3% increase in civilian salaries and the introduction of a new step plan for police officers. This step plan, which is based on the number of years of experience an officer has, will result in salary adjustments for all officers. The total cost for this initiative is outlined as follows:

Civilian	\$	16,224	
Contract	\$	4,035	City Admin & Chief
Non-Civilian -PD	\$	43,610	
Total	\$	63,869	

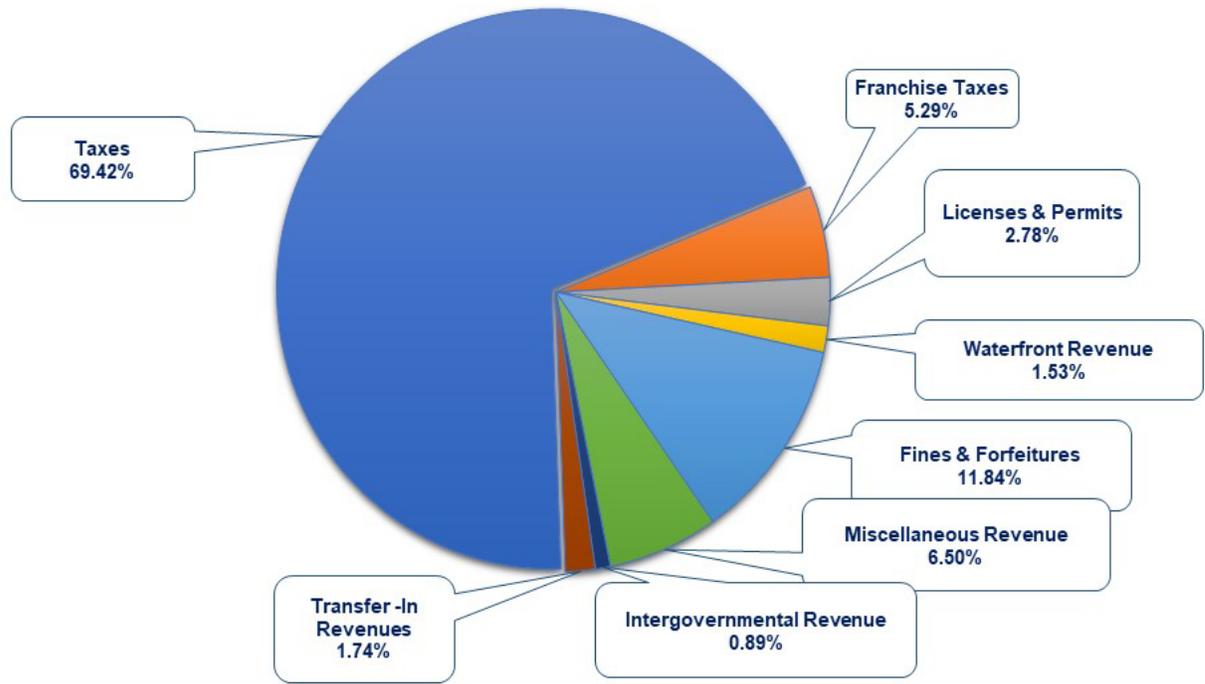
The FY26 budget allocates \$45,000 for new Financial and Permits software and \$60,000 to replace all outdated computers that are incompatible with Windows 11.

In FY26, the City received a grant from the Texas Department of Motor Vehicles known as the SB224 Catalytic Converter Grant. This grant provides \$25,416, with the City contributing a matching amount of \$5,084. The funds will be used to purchase a Flock Camera system for the island.

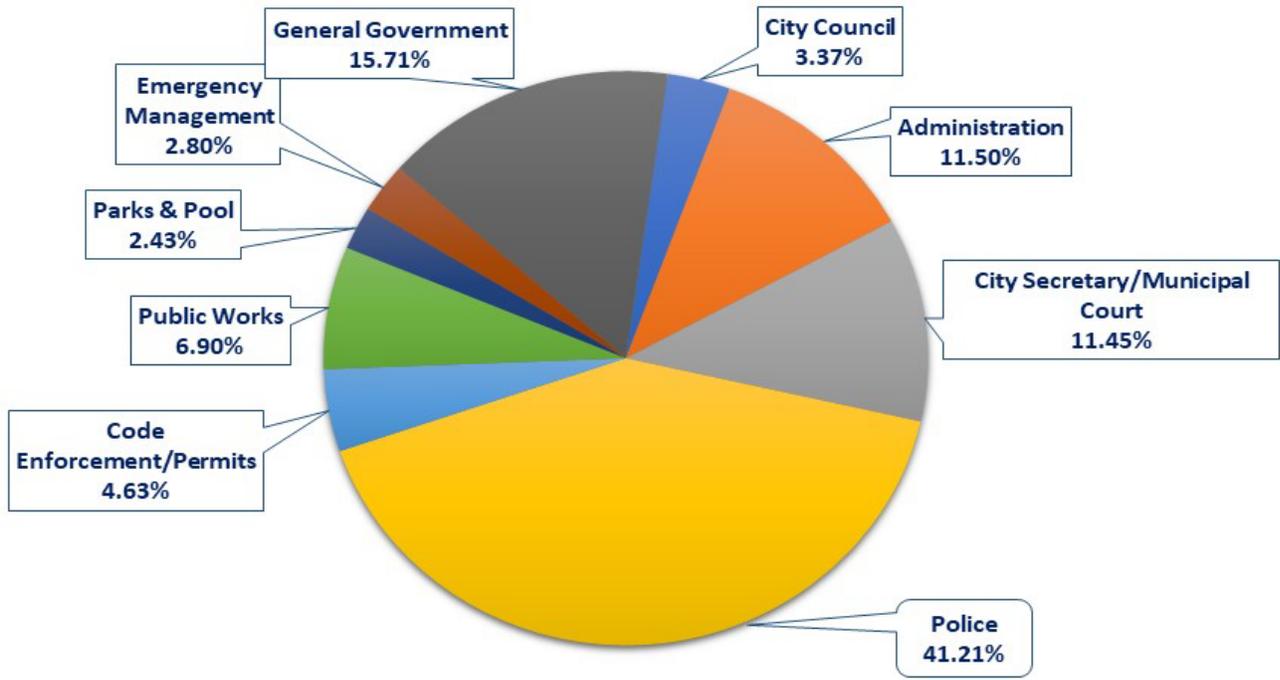
The General Fund is projected to have a beginning balance of \$3,193,547 on October 1, 2025. After accounting for a deficit of \$253,907, the ending balance as of September 30, 2026, is expected to be \$2,939,640. This fund balance is still considered healthy and sufficient to cover approximately 10 months of operating expenses.



FY26-GENERAL FUND REVENUES BY CATEGORY



FY26 GENERAL FUND EXPENDITURES BY DEPARTMENT

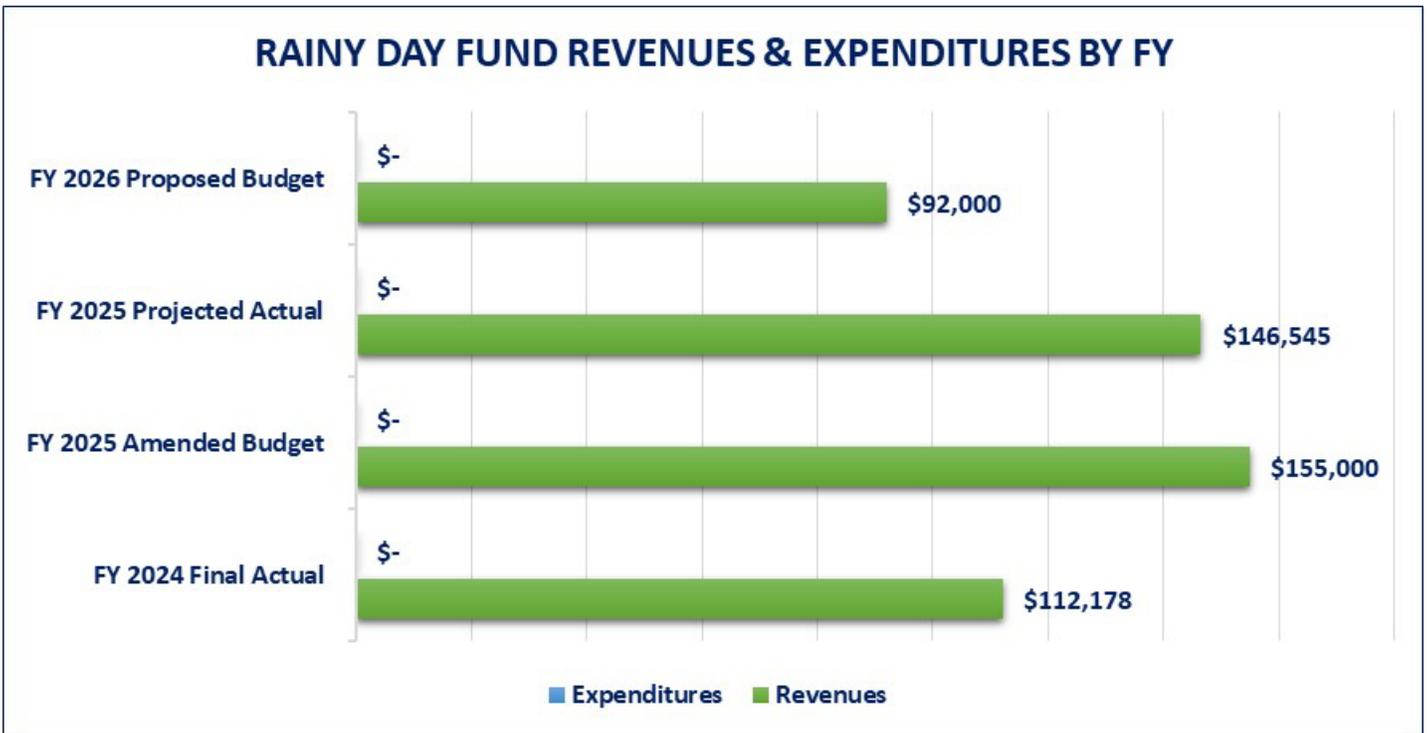




RAINY DAY FUND

The Rainy Day Fund is a dedicated revenue fund created by the City to aid recovery from disasters and significant financial downturns. This fund provides additional support for essential City operations during challenging times.

The Rainy Day Fund generates income through interest and contributions, with no planned expenditures for the fiscal year. For FY26, total revenues are projected to be \$92,000, all from interest income. Funds are kept in the City's investment pool, Tex-Pool, to enhance interest earnings. The Rainy Day Fund is designed to cover approximately seven months of operational expenses in the event of a disaster or significant financial downturn.



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.

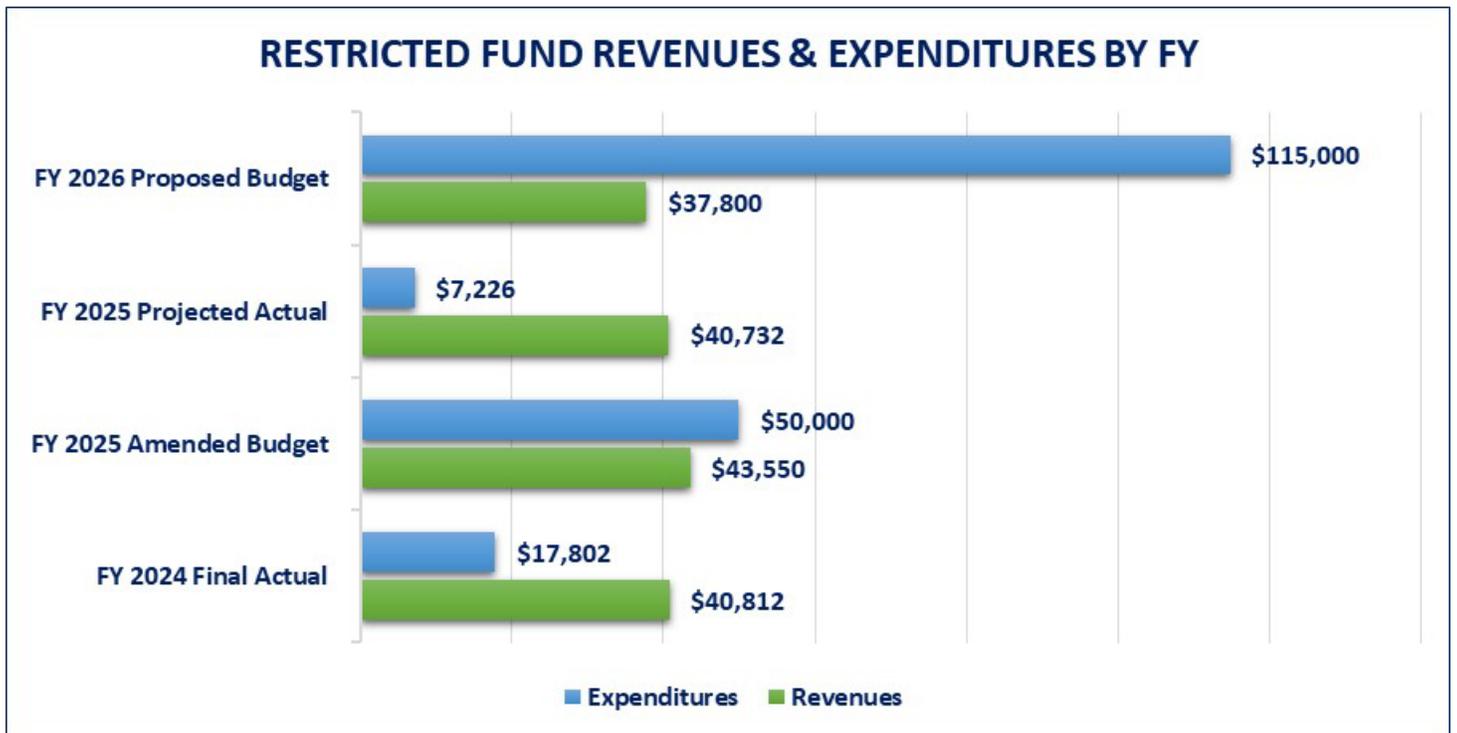
- Court Security Fund -Funds collected from court costs and may only be used to finance the purchase of technological enhancements for the Municipal Court.
- Truancy Prevention Fund - Funds collected through court costs and may only be used for truancy prevention and intervention programs.
- Child Safety 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 FY26, the Restricted Fund revenues are projected to be \$37,800, while expenditures are expected to total \$115,000. This will result in a shortfall of \$77,200, which will be covered by the fund balance. The budgeted expenditures include maintenance for the court software, maintenance of the court security system, and various items purchased by the Police Department.

For FY26, significant purchases include the replacement of court software for \$13,000 and a new marquee sign for the Clubhouse costing \$50,000.



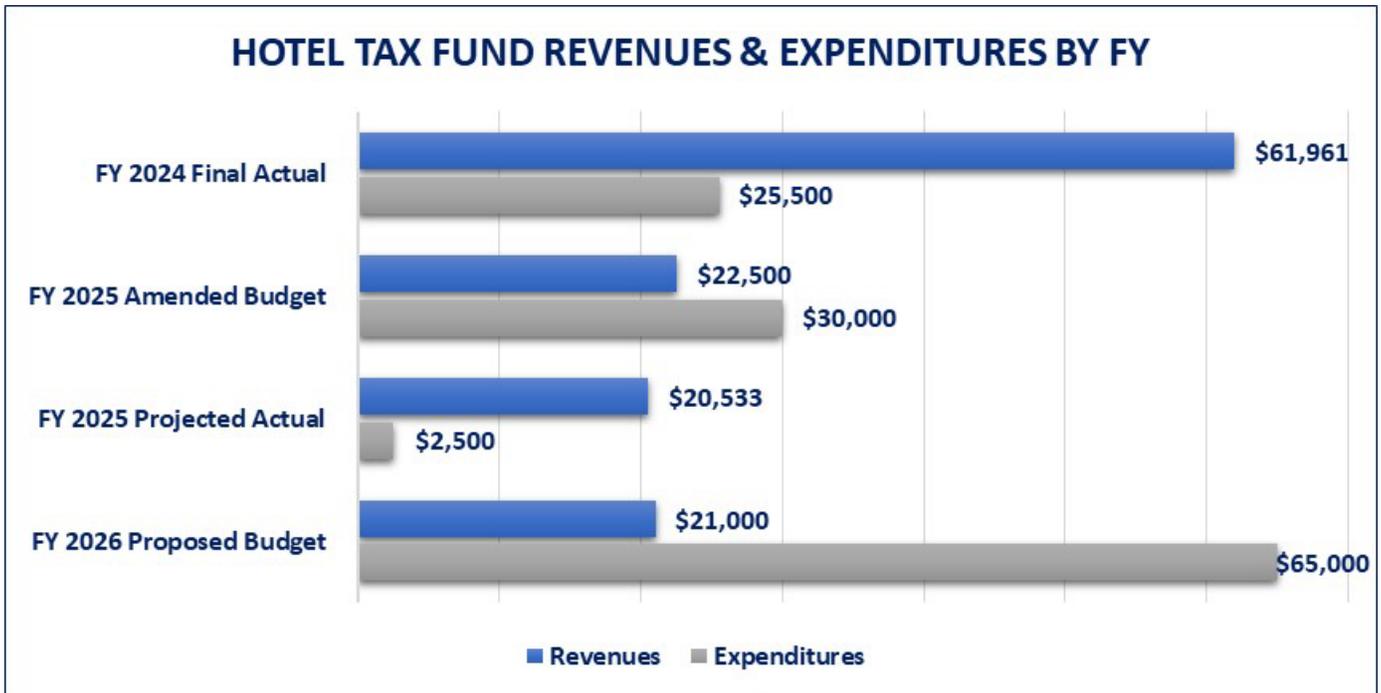
HOTEL TAX FUND

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 FY26, revenues are budgeted at \$21,000 while expenditures are projected at \$65,000. The resulting shortfall of \$44,000 will be financed from the fund balance.



Major expenditures include replacing the wood floor at the Clubhouse for an estimated cost of \$30,000 and wayfinding signage at the City's entry for an estimated cost of \$30,000, to be split with the EDC.



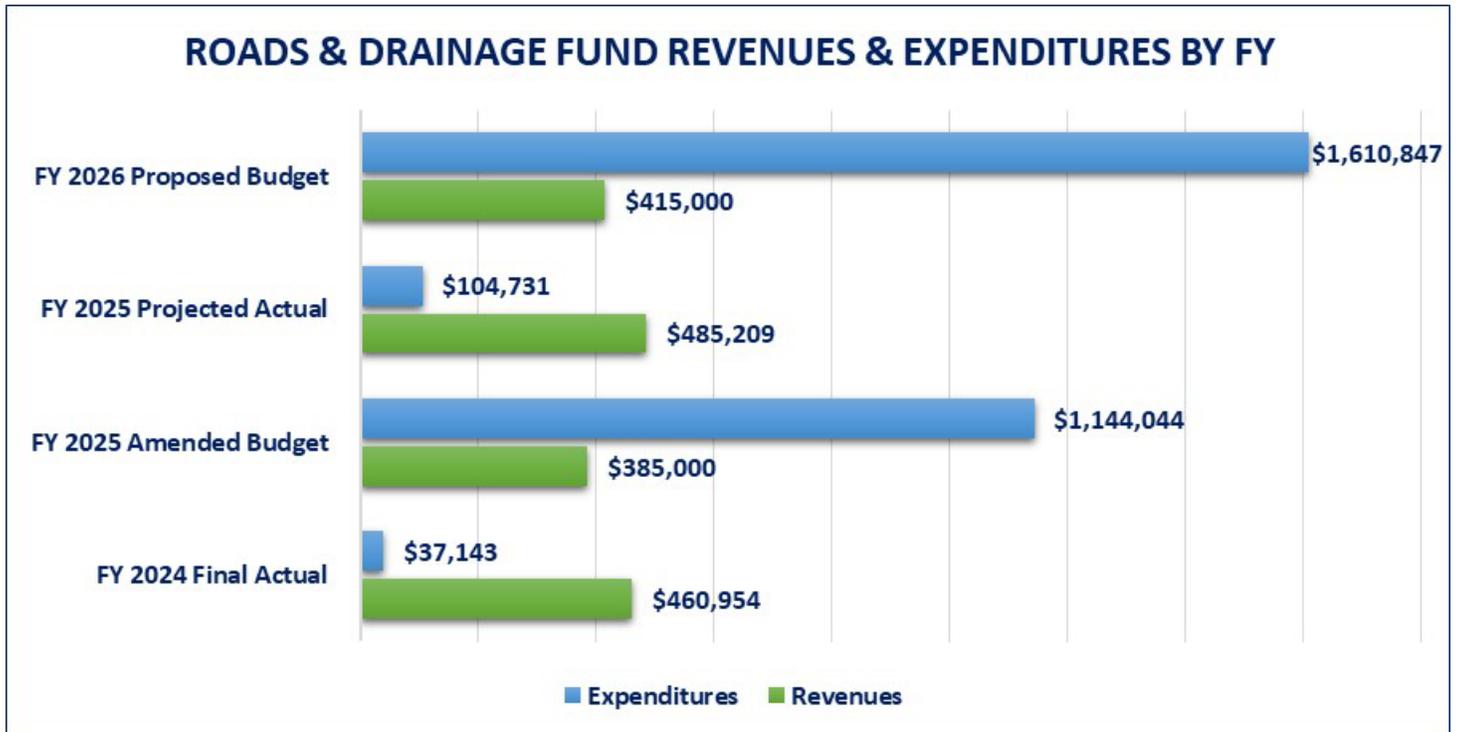
ROADS & DRAINAGE FUND

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. Beginning in 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 FY26, revenues are budgeted at \$415,000, while expenditures are budgeted at \$1,610,847. This results in a shortfall of \$1,195,847, which the existing fund balance will cover.

As part of the FY26 budget, the following allocations have been made:

- ↳ \$342,774 for street & drainage improvements along Narcissus Road
- ↳ \$308,257 for street & drainage improvements along CLR -S
- ↳ \$347,024 for street & drainage improvements along Forest Road
- ↳ \$344,988 for street & drainage improvements along Oak Road
- ↳ \$25,000 for clearance of trees along the City's ROW
- ↳ \$60,000 for drainage maintenance

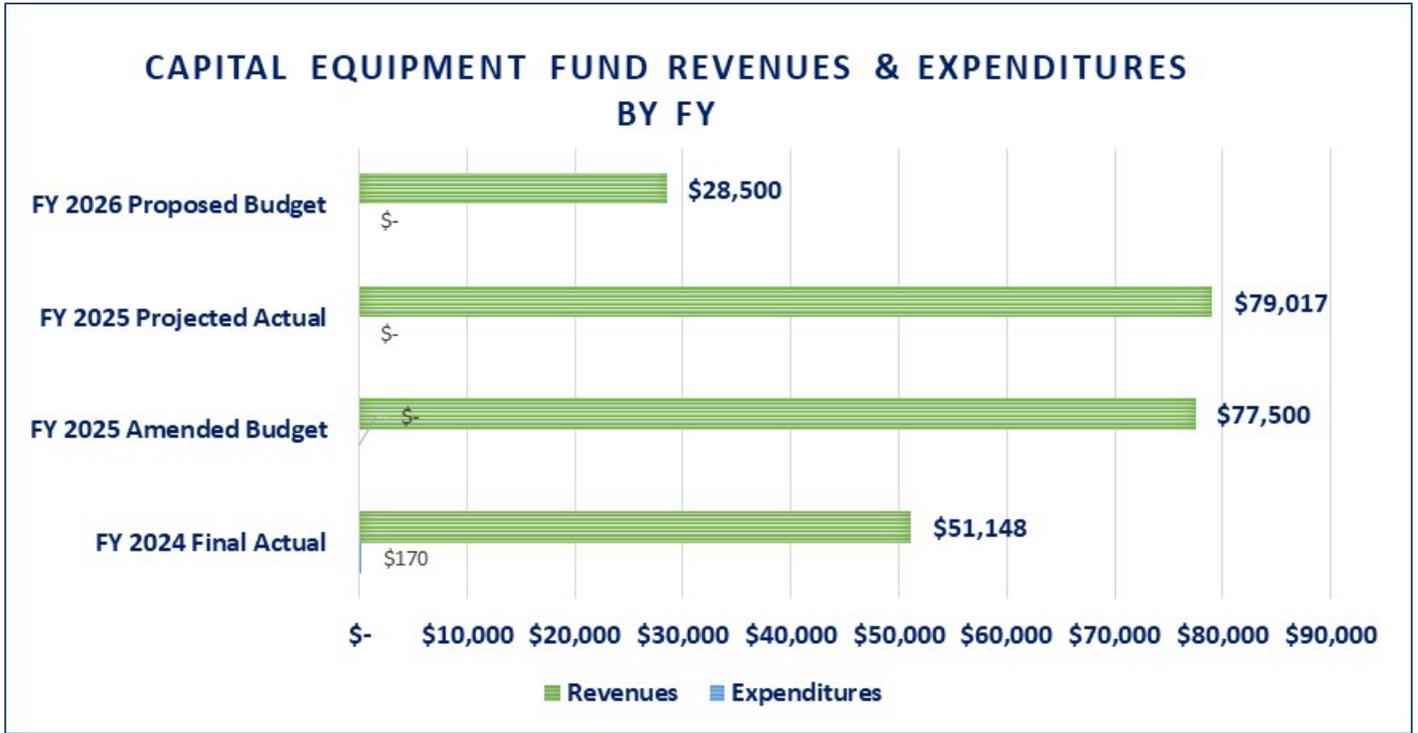


CAPITAL EQUIPMENT FUND

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.

The City's primary goal is to continue growing this fund to support future purchases while maintaining financial stability. For FY26, revenues are projected to be \$3,500, but with expenses amounting to \$125,000, this will result in a deficit of \$121,500, which will be covered from the fund balance.

Major purchases for FY26 include replacing the Chief's vehicle for an estimated cost of \$75,000 and replacing the Police department's tasers for a total estimated cost of \$50,000.

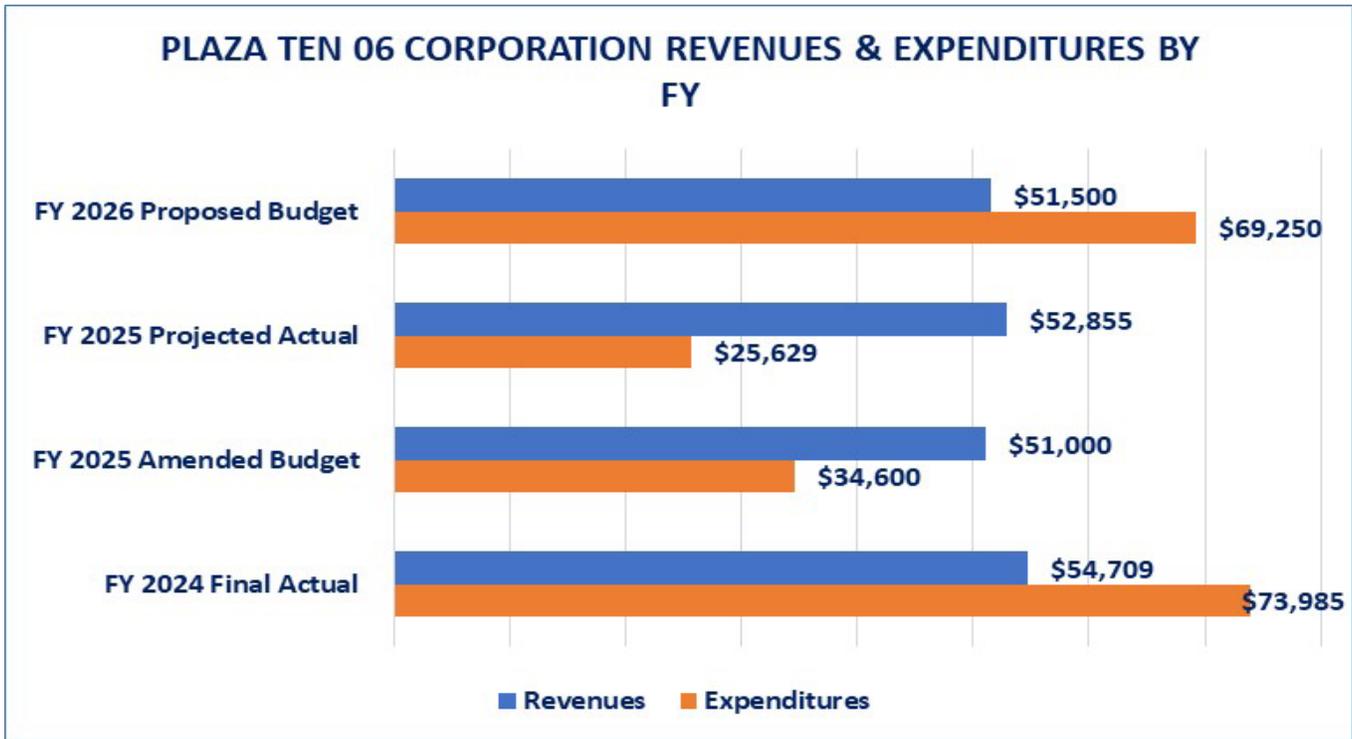


PLAZA TEN 06 CORPORATION

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 the issuance of bonded debt require approval from the City Council.

The main source of funding for Plaza Ten 06 is the lease revenue generated by Okie's Yardhouse. Plaza Ten owns the property and building where Okie's Yardhouse is located. 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. Additionally, Plaza Ten is responsible for a significant portion of the maintenance for both the building and the property.

For FY26, projected budgeted revenues are anticipated to be \$51,500, which includes \$48,000 in lease revenue. Budgeted expenditures for FY26 total \$69,000, with \$50,000 allocated for various projects as needed throughout the year. Additionally, Plaza Ten will continue to make payments of \$6,000 to the General Fund for administrative support services.



ECONOMIC DEVELOPMENT CORPORATION

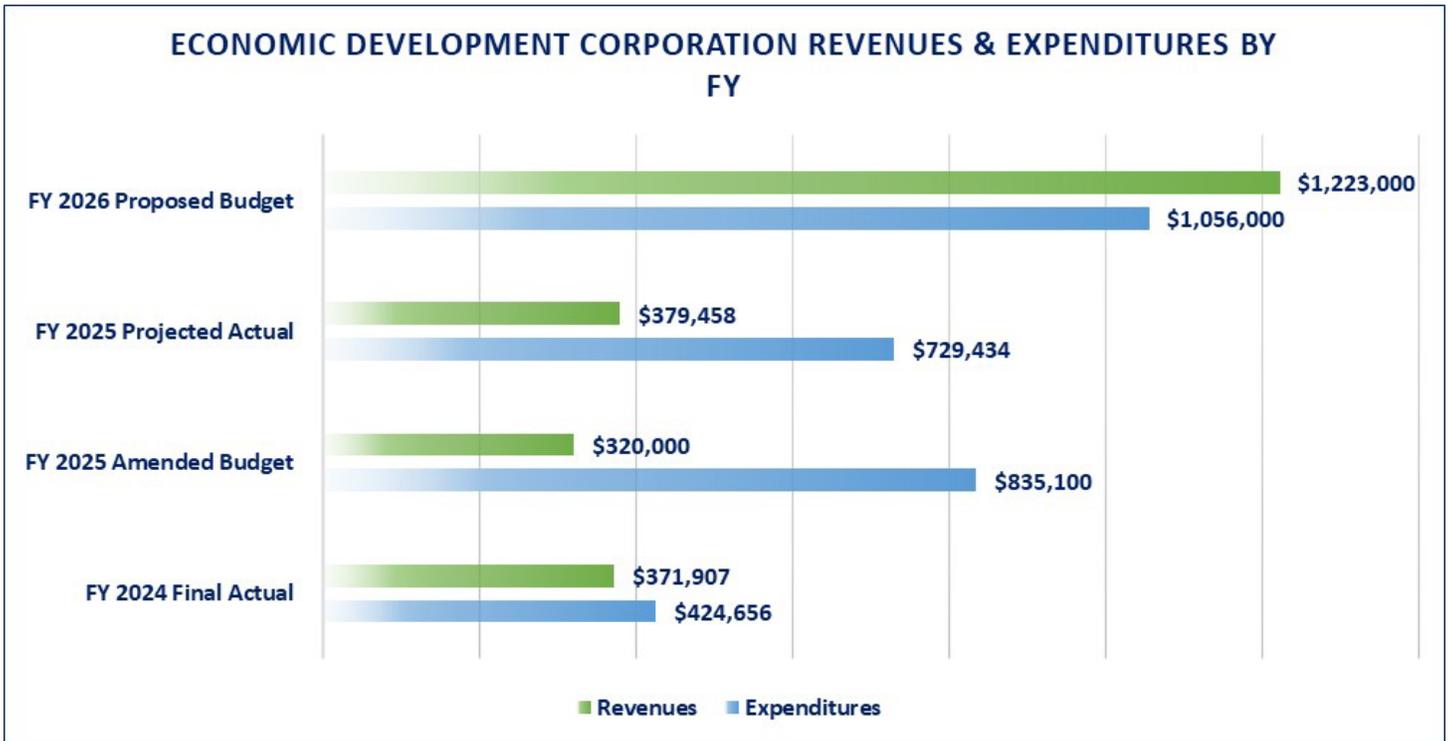
The EDC's main source of revenue comes from sales tax, receiving one-eighth (1/8) of the two percent (2%) collected for the City. For FY26, the EDC projects revenues of \$1,223,000, while expenditures are budgeted at \$1,056,000, resulting in a surplus of \$167,000 to be added to the existing fund balance.

In FY25, the EDC completed the paving project for the Town Center east parking lot at a total cost of \$618,657.

The primary project for FY26 is the reconstruction of the Shell Bottom Boat Ramp, with an estimated total cost of \$903,000. Funding for the project will be provided by the State of Texas, with \$850,000 allocated, and the remaining \$53,000 covered by a grant obtained from Texas Parks & Wildlife. The project is expected to commence around November 2025 and is anticipated to be completed within approximately six months. This project has been in development since 2018, so the city is very excited to see it finally completed.

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 30% 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 two years.



ACCOMPLISHMENTS OF FY25

The City of Clear Lake Shores has accomplished the following goals during FY25:

- Completed RFP for Debris Removal Services.
- Completed RFP for Information Technology Services.
- Completed RFP on Landscaping Management Services.
- Replaced office furniture in the Permit Department and Court Office area..
- Completed EDC project of paving the Town Center east parking lot.
- Purchased two new storage sheds at Public Works.
- Hosted Galveston County Mayor & Councilman’s Association quarterly banquet.
- Adopted a new City personnel policy.
- Cleared out the attic and other areas to gather items for auction.
- Digitized files from the Building department, such as surveys and plans.
- Trimmed all palm trees on the island and removed dead ones.
- Received a grant from Texas DMV for purchasing a Flock camera system.
- Successfully petitioned to include CLR bridge on County bond referendum, which was passed in May.
- Collaborated with the State to secure funding for Shell Bottom Boat Ramp.



MAJOR GOALS FOR FY26

- Implement new financial software to incorporate payroll and court.
- Complete the Shell Bottom Boat Ramp project.
- Street & drainage improvement project along Narcissus Rd.
- Remove trees from the City's rights-of-way.
- Replace Chief's vehicle.
- Replace outdated computers that cannot run Windows 11.
- Replace outdated tasers for the Police department.
- Replace floor at Clubhouse.

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.

I would like to thank the Mayor, City Council, and City Administrator 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,

A handwritten signature in black ink, appearing to read "Cheryl T. Hunter".

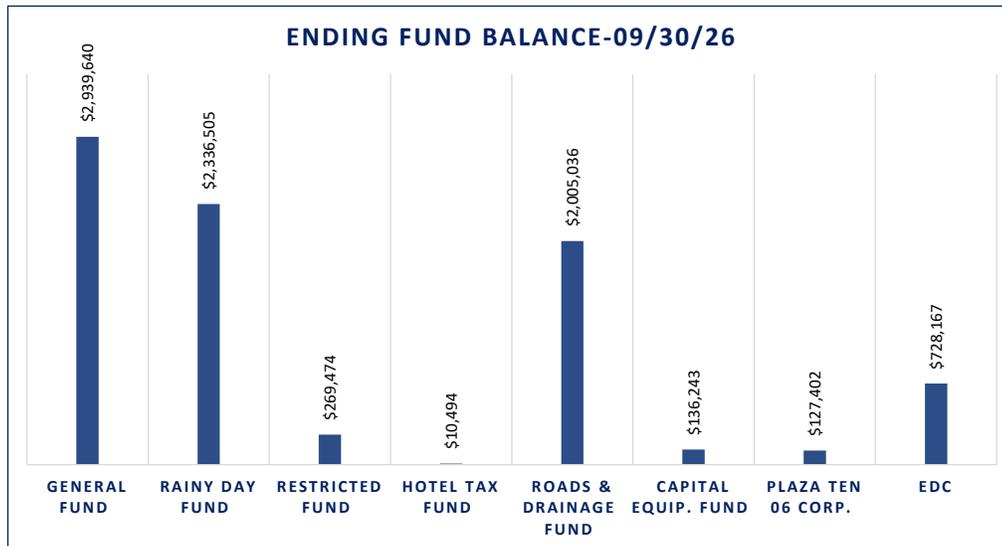
Cheryl T. Hunter, CPA
Finance Director

**CITY OF CLEAR LAKE SHORES, TEXAS
FY26 PROPOSED BUDGET
REVENUE & EXPENDITURES
ALL FUNDS COMBINED**

	GENERAL FUND	RAINY DAY FUND	RESTRICTED FUND	HOTEL TAX FUND	ROADS & DRAINAGE FUND	CAPITAL EQUIP. FUND	PLAZA TEN 06 CORP.	EDC	TOTAL
	FY2026 Prproposed Budget	FY2026 Prproposed Budget	FY2026 Prproposed Budget	FY2026 Prproposed Budget	FY2026 Prproposed Budget				
REVENUES									
Taxes	\$ 1,990,000	\$ -	\$ -	\$ 12,000	\$ 315,000	\$ -	\$ -	\$ 315,000	\$ 2,632,000
Franchise Taxes	\$ 151,635	\$ -	\$ 4,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 156,135
Licenses & Permits	\$ 79,600	\$ -	\$ -	\$ 7,500	\$ -	\$ -	\$ -	\$ -	\$ 87,100
Waterfront Revenue	\$ 44,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,000
Fines & Forfeitures	\$ 339,500	\$ -	\$ 17,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 356,800
Miscellaneous Revenue	\$ 186,300	\$ 92,000	\$ 16,000	\$ 1,500	\$ 100,000	\$ 3,500	\$ 51,500	\$ 5,000	\$ 455,800
Intergovernmental Revenue	\$ 25,416	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 903,000	\$ 928,416
Transfers From Other Funds	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
TOTAL REVENUES	\$ 2,866,451	\$ 92,000	\$ 37,800	\$ 21,000	\$ 415,000	\$ 3,500	\$ 51,500	\$ 1,223,000	\$ 4,710,251
EXPENDITURES									
Personnel Services	\$ 1,911,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,911,100
Supplies	\$ 79,500	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 5,000	\$ 1,000	\$ 110,500
Repairs & Maintenance	\$ 62,000	\$ -	\$ -	\$ 30,000	\$ 115,000	\$ -	\$ 50,000	\$ -	\$ 257,000
Contractual Services	\$ 732,551	\$ -	\$ 20,000	\$ 5,000	\$ 152,804	\$ -	\$ 14,250	\$ 71,000	\$ 995,605
Other Charges	\$ 54,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 55,750
Debt Service	\$ 144,957	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 144,957
Capital Outlay	\$ 135,500	\$ -	\$ 70,000	\$ 30,000	\$ 1,343,043	\$ 125,000	\$ -	\$ 933,000	\$ 2,636,543
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
TOTAL EXPENDITURES	\$ 3,120,358	\$ -	\$ 115,000	\$ 65,000	\$ 1,610,847	\$ 125,000	\$ 69,250	\$ 1,056,000	\$ 6,161,455
REVENUES LESS EXPENDITURES									
	\$ (253,907)	\$ 92,000	\$ (77,200)	\$ (44,000)	\$ (1,195,847)	\$ (121,500)	\$ (17,750)	\$ 167,000	\$ (1,451,204)

**CITY OF CLEAR LAKE SHORES, TEXAS
FY26 PROPOSED BUDGET
FUND BALANCE
ALL FUNDS COMBINED**

	GENERAL FUND	RAINY DAY FUND	RESTRICTED FUND	HOTEL TAX FUND	ROADS & DRAINAGE FUND	CAPITAL EQUIP. FUND	PLAZA TEN 06 CORP.	EDC	TOTAL ALL FUNDS
Beginning Fund Balance -10/01/25	\$ 3,193,547	\$ 2,244,505	\$ 346,674	\$ 54,494	\$ 3,200,883	\$ 257,743	\$ 145,152	\$ 561,167	\$10,004,164
Budgeted Revenues -2025 -26	\$ 2,866,451	\$ 92,000	\$ 37,800	\$ 21,000	\$ 415,000	\$ 3,500	\$ 51,500	\$ 1,223,000	\$ 4,710,251
Budgeted Expenditures -2025-26	\$ 3,120,358	\$ -	\$ 115,000	\$ 65,000	\$ 1,610,847	\$ 125,000	\$ 69,250	\$ 1,056,000	\$ 6,161,455
Revenues Over/(Under) Expenditures	\$ (253,907)	\$ 92,000	\$ (77,200)	\$ (44,000)	\$ (1,195,847)	\$ (121,500)	\$ (17,750)	\$ 167,000	\$ (1,451,204)
Ending Fund Balance-09/30/26	\$ 2,939,640	\$ 2,336,505	\$ 269,474	\$ 10,494	\$ 2,005,036	\$ 136,243	\$ 127,402	\$ 728,167	\$ 8,552,960



CITY OF CLEAR LAKE SHORES, TEXAS
FY26 PROPOSED BUDGET
GENERAL FUND -SUMMARY

BEGINNING FUND BALANCE	\$ 2,637,578	\$ 2,923,811	\$ 2,923,811	\$ 3,193,547	
	FY2024 Final Actual	FY2025 Amended Budget	FY2025 Projected Actual	FY2026 Proposed Budget	% Change from FY25 to FY26
REVENUES					
Taxes	\$ 2,017,200	\$ 2,028,000	\$ 2,213,288	\$ 1,990,000	-1.87%
Franchise Taxes	\$ 153,011	\$ 154,892	\$ 151,576	\$ 151,635	-2.10%
Licenses & Permits	\$ 96,487	\$ 68,600	\$ 107,735	\$ 79,600	16.03%
Waterfront Revenue	\$ 43,623	\$ 47,000	\$ 44,989	\$ 44,000	-6.38%
Fines & Forfeitures	\$ 308,729	\$ 319,000	\$ 343,055	\$ 339,500	6.43%
Miscellaneous Revenue	\$ 223,511	\$ 232,700	\$ 209,556	\$ 186,300	-19.94%
Intergovernmental Revenue	\$ 245,856	\$ 87,196	\$ 40,223	\$ 25,416	-70.85%
Transfer -In From Other Funds	\$ 50,000	\$ 56,450	\$ 50,000	\$ 50,000	-11.43%
TOTAL REVENUES	\$ 3,138,416	\$ 2,993,838	\$ 3,160,422	\$ 2,866,451	-4.25%
EXPENDITURES					
City Council	\$ 88,074	\$ 92,550	\$ 80,060	\$ 95,600	3.30%
Administration	\$ 258,640	\$ 318,575	\$ 307,849	\$ 326,550	2.50%
City Secretary/Municipal Court	\$ 269,551	\$ 317,160	\$ 315,287	\$ 325,275	2.56%
Police	\$ 936,360	\$ 1,073,520	\$ 940,467	\$ 1,170,420	9.03%
Code Enforcement/Permits	\$ 110,672	\$ 141,586	\$ 121,958	\$ 131,550	-7.09%
Public Works	\$ 181,590	\$ 194,750	\$ 181,564	\$ 196,075	0.68%
Parks & Pool	\$ 56,026	\$ 63,510	\$ 59,072	\$ 69,000	8.64%
Emergency Management	\$ 56,685	\$ 63,308	\$ 61,458	\$ 79,395	25.41%
General Government	\$ 553,376	\$ 547,780	\$ 614,593	\$ 446,036	-18.57%
Capital Outlay	\$ 177,269	\$ 100,696	\$ 63,421	\$ 135,500	34.56%
Debt Service	\$ 163,941	\$ 163,941	\$ 144,957	\$ 144,957	-11.58%
TOTAL EXPENDITURES	\$ 2,852,183	\$ 3,077,376	\$ 2,890,686	\$ 3,120,358	1.40%
REVENUES LESS EXPENDITURES	\$ 286,233	\$ (83,538)	\$ 269,736	\$ (253,907)	
ENDING UNRESERVED FUND BALANCE	\$ 2,923,811	\$ 2,840,273	\$ 3,193,547	\$ 2,939,640	

CITY OF CLEAR LAKE SHORES, TEXAS
FY26 PROPOSED BUDGET
REVENUES

Account#	Account	FY2024 Final Actual	FY2025 Amended Budget	FY2025 Projected Actual	FY2026 Proposed Budget	% Change from FY25 to FY26
TAXES						
100406	Sales Tax	\$ 1,933,771	\$ 1,950,000	\$ 2,121,731	\$ 1,900,000	-2.56%
100407	Sales Tax -Mixed Beverage	\$ 46,177	\$ 43,000	\$ 51,118	\$ 50,000	16.28%
100408	Mixed Beverage Tax	\$ 37,252	\$ 35,000	\$ 40,439	\$ 40,000	14.29%
TOTAL TAXES		\$ 2,017,200	\$ 2,028,000	\$ 2,213,288	\$ 1,990,000	-1.87%
FRANCHISE TAXES						
100414	Ameriwaste Solid Waste	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	0.00%
100415	Centerpoint -Electric	\$ 120,252	\$ 120,342	\$ 120,305	\$ 120,200	-0.12%
100416	Centerpoint -Gas	\$ 6,023	\$ 6,500	\$ 6,217	\$ 6,250	-3.85%
100417	Comcast TV	\$ 21,215	\$ 22,500	\$ 19,565	\$ 19,700	-12.44%
100418	Telecomm Fees	\$ 520	\$ 550	\$ 489	\$ 485	-11.82%
TOTAL FRANCHISE TAXES		\$ 153,011	\$ 154,892	\$ 151,576	\$ 151,635	-2.10%
LICENSES & PERMITS						
100425	Business Licenses	\$ 850	\$ 3,000	\$ 510	\$ -	-100.00%
100426	Alcohol Beverage Permits	\$ 2,235	\$ 2,500	\$ 60	\$ 500	-80.00%
100427	Building Permits	\$ 52,060	\$ 30,000	\$ 51,597	\$ 45,000	50.00%
100428	Remodeling Permits	\$ 2,642	\$ 3,000	\$ 12,900	\$ 3,000	0.00%
100429	Electrical Permits	\$ 5,125	\$ 5,000	\$ 3,832	\$ 4,000	-20.00%
100430	Plumbing/ Gas Permits	\$ 5,065	\$ 5,000	\$ 4,457	\$ 4,500	-10.00%
100431	Mechanical Permits	\$ 8,833	\$ 6,000	\$ 6,186	\$ 6,000	0.00%
100432	Culvert & Fill Permits	\$ 1,555	\$ 1,000	\$ 885	\$ 1,000	0.00%
100433	Bulkhead & Pier Permits	\$ 712	\$ 1,000	\$ 1,232	\$ 1,000	0.00%
100434	Fence Permits	\$ 2,705	\$ 2,500	\$ 4,278	\$ 3,000	20.00%
100435	Roof Permits	\$ 5,571	\$ 3,500	\$ 8,507	\$ 5,000	42.86%
100436	Sign Permits	\$ 1,091	\$ 500	\$ 6,798	\$ 500	0.00%
100437	Demolition Permits	\$ 4,606	\$ 3,500	\$ 4,186	\$ 3,000	-14.29%
100439	Plat/Replat Application Fees	\$ 600	\$ 600	\$ -	\$ 600	0.00%
100440	Other Licenses & Permits	\$ 2,837	\$ 1,500	\$ 2,307	\$ 2,500	66.67%
TOTAL LICENSES PERMITS		\$ 96,487	\$ 68,600	\$ 107,735	\$ 79,600	16.03%
WATERFRONT REVENUE						
100450	Yearly Lease Payments	\$ 40,923	\$ 41,000	\$ 41,089	\$ 41,000	0.00%
100452	Waterfront Transfer Fees	\$ 2,700	\$ 3,000	\$ 3,900	\$ 3,000	0.00%
100453	Waterfront Rights Proceeds	\$ -	\$ 3,000	\$ -	\$ -	-100.00%
TOTAL WATERFRONT REVENUE		\$ 43,623	\$ 47,000	\$ 44,989	\$ 44,000	-6.38%

CITY OF CLEAR LAKE SHORES, TEXAS
FY26 PROPOSED BUDGET
REVENUES

Account#	Account	FY2024 Final Actual	FY2025 Amended Budget	FY2025 Projected Actual	FY2026 Proposed Budget	% Change from FY25 to FY26
FINES & FORFEITURES						
100466	Court Fines	\$ 271,744	\$ 280,000	\$ 303,981	\$ 300,000	7.14%
100467	Warrant Fees/Disposition Fees	\$ 22,333	\$ 25,000	\$ 23,009	\$ 25,000	0.00%
100468	Time Payment Fees	\$ 6,224	\$ 5,500	\$ 6,951	\$ 6,000	0.00%
100483	City Portion-State Court Cost Fees	\$ 8,427	\$ 8,500	\$ 9,114	\$ 8,500	0.00%
TOTAL FINES & FORFEITURES		\$ 308,729	\$ 319,000	\$ 343,055	\$ 339,500	6.43%
MISCELLANEOUS REVENUE						
100460	Pool Memberships	\$ 22,395	\$ 25,000	\$ 21,165	\$ 21,500	-14.00%
100461	Pool Guest Passes	\$ 2,125	\$ 2,600	\$ 1,575	\$ 1,800	-30.77%
100462	Proceeds -Sale of Surplus Equipment	\$ 14,600	\$ 10,000	\$ 1,802	\$ 15,000	50.00%
100463	Clubhouse/Pavilion Rentals	\$ 6,775	\$ 7,500	\$ 8,585	\$ 7,500	0.00%
100475	Copies/Notary	\$ 465	\$ 500	\$ 372	\$ 500	0.00%
100476	Miscellaneous Revenue	\$ 2,597	\$ 2,500	\$ 4,278	\$ 2,500	0.00%
100476	Proceeds -Insurance Claims	\$ -	\$ 22,100	\$ 22,075	\$ -	0.00%
100480	Interest Income	\$ 142,648	\$ 125,000	\$ 122,377	\$ 110,000	-12.00%
100482	Intermodal Permit Fees	\$ 7,906	\$ 5,500	\$ 3,327	\$ 3,500	-36.36%
100483	Administrative Support Fees -EDC	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000	0.00%
100483a	Administrative Support Fees -PZ10	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	0.00%
100488	Contributions -Employee FSA	\$ -	\$ 8,000	\$ -	\$ -	-100.00%
TOTAL MISCELLANEOUS REVENUE		\$ 223,511	\$ 232,700	\$ 209,556	\$ 186,300	-19.94%
INTERGOVERNMENTAL REVENUE						
100478a	FEMA Disaster Relief	\$ 35,785	\$ -	\$ -	\$ -	0.00%
100478c	Catalytic Converter Grant (Flock)	\$ -	\$ -	\$ -	\$ 25,416	0.00%
100478c	CLFRF Grant -ARPA	\$ 210,071	\$ 87,196	\$ 40,223	\$ -	0.00%
TOTAL INTERGOVERNMENTAL REVENUE		\$ 245,856	\$ 87,196	\$ 40,223	\$ 25,416	-70.85%
TRANSFER -IN REVENUES						
100609	Transfer -In -EDC	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	0.00%
100610a	Transfer -In -Other Funds	\$ -	\$ 6,450	\$ -	\$ -	0.00%
TOTAL TRANSFER -IN REVENUES		\$ 50,000	\$ 56,450	\$ 50,000	\$ 50,000	-11.43%
TOTAL REVENUES		\$ 3,138,416	\$ 2,993,838	\$ 3,160,422	\$ 2,866,451	-4.25%

CITY OF CLEAR LAKE SHORES, TEXAS
FY26 PROPOSED BUDGET
10 - CITY COUNCIL

Account#	Account	FY2024 Final Actual	FY2025 Amended Budget	FY2025 Projected Actual	FY2026 Proposed Budget	% Change from FY25 to FY26
110555	Other Miscellaneous Supplies	\$ 2,659	\$ 3,000	\$ 3,865	\$ 4,000	33.33%
SUPPLIES		\$ 2,659	\$ 3,000	\$ 3,865	\$ 4,000	33.33%
110522	Dues, Memberships & Subscript.	\$ 100	\$ 100	\$ 100	\$ 100	0.00%
110527	Election Expense	\$ 5,152	\$ 5,500	\$ -	\$ 5,500	0.00%
110530	Legal Expense	\$ 53,573	\$ 50,000	\$ 50,536	\$ 53,000	6.00%
110546	Other Contractual Services	\$ -	\$ 500	\$ -	\$ 500	0.00%
CONTRACTUAL SERVICES		\$ 58,825	\$ 56,100	\$ 50,636	\$ 59,100	5.35%
110525	Public Relations	\$ 9,129	\$ 10,000	\$ 9,144	\$ 12,000	20.00%
110525a	Chamber Relations & Events	\$ 7,372	\$ 9,450	\$ 9,105	\$ 9,500	0.53%
110526	Employee Relations	\$ 6,452	\$ 8,500	\$ 6,105	\$ 7,000	-17.65%
110532	Travel & Training	\$ 3,636	\$ 5,500	\$ 1,205	\$ 4,000	-27.27%
OTHER CHARGES		\$ 26,589	\$ 33,450	\$ 25,559	\$ 32,500	-2.84%
TOTAL 10-CITY COUNCIL		\$ 88,074	\$ 92,550	\$ 80,060	\$ 95,600	3.30%

CITY OF CLEAR LAKE SHORES, TEXAS
FY26 PROPOSED BUDGET
11 - ADMINISTRATION

Account#	Account	FY2024 Final Actual	FY2025 Amended Budget	FY2025 Projected Actual	FY2026 Proposed Budget	% Change from FY25 to FY26
111501	Wages & Salaries	\$ 205,967	\$ 254,500	\$ 245,993	\$ 260,350	2.30%
111503	Medicare Tax	\$ 2,973	\$ 3,700	\$ 3,567	\$ 3,700	0.00%
111504	Retirement	\$ 24,412	\$ 34,375	\$ 34,397	\$ 35,300	2.69%
111505	Life, Medical & Dental Insurance	\$ 10,144	\$ 15,000	\$ 15,203	\$ 15,600	4.00%
PERSONNEL SERVICES		\$ 243,495	\$ 307,575	\$ 299,160	\$ 314,950	2.40%
111555	Other Miscellaneous Supplies	\$ 2,281	\$ 3,000	\$ 2,823	\$ 3,000	0.00%
111593	Office Furniture & Equipment	\$ 3,920	\$ 1,200	\$ 705	\$ 1,200	0.00%
SUPPLIES		\$ 6,200	\$ 4,200	\$ 3,528	\$ 4,200	0.00%
111520	Software & Computer Services	\$ 3,415	\$ 1,200	\$ 546	\$ 1,200	0.00%
111522	Dues, Memberships & Subscript.	\$ 1,264	\$ 1,100	\$ 1,140	\$ 1,200	9.09%
111546	Other Contractual Services	\$ 789	\$ 1,000	\$ 1,396	\$ 1,500	50.00%
CONTRACTUAL SERVICES		\$ 5,468	\$ 3,300	\$ 3,082	\$ 3,900	18.18%
111532	Travel & Training	\$ 3,476	\$ 3,500	\$ 2,079	\$ 3,500	0.00%
OTHER CHARGES		\$ 3,476	\$ 3,500	\$ 2,079	\$ 3,500	0.00%
TOTAL 11-ADMINISTRATION		\$ 258,640	\$ 318,575	\$ 307,849	\$ 326,550	2.50%

**CITY OF CLEAR LAKE SHORES, TEXAS
FY26 PROPOSED BUDGET
12 -CITY SECRETARY/MUNICIPAL COURT**

Account#	Account	FY2024 Final Actual	FY2025 Amended Budget	FY2025 Projected Actual	FY2026 Proposed Budget	% Change from FY25 to FY26
112501	Wages & Salaries	\$ 176,817	\$ 199,900	\$ 199,877	\$ 205,350	2.73%
112503	Medicare Tax	\$ 2,496	\$ 2,900	\$ 2,739	\$ 2,900	0.00%
112504	Retirement	\$ 19,755	\$ 26,450	\$ 26,509	\$ 27,175	2.74%
112505	Life, Medical & Dental Insurance	\$ 32,091	\$ 40,860	\$ 42,580	\$ 42,600	4.26%
PERSONNEL SERVICES		\$ 231,159	\$ 270,110	\$ 271,705	\$ 278,025	2.93%
112555	Other Miscellaneous Supplies	\$ 3,330	\$ 6,000	\$ 5,528	\$ 6,000	0.00%
112593	Office Furniture & Equipment	\$ 2,124	\$ 1,000	\$ 606	\$ 1,000	0.00%
SUPPLIES		\$ 5,454	\$ 7,000	\$ 6,134	\$ 7,000	0.00%
112520	Software & Computer Services	\$ 1,100	\$ 1,000	\$ 688	\$ 1,000	0.00%
112522	Dues, Memberships & Subscript.	\$ 571	\$ 2,500	\$ 1,950	\$ 2,500	0.00%
112546	Other Contractual Services	\$ 30,426	\$ 31,550	\$ 31,394	\$ 31,750	0.63%
CONTRACTUAL SERVICES		\$ 32,097	\$ 35,050	\$ 34,032	\$ 35,250	0.57%
112532	Travel & Training	\$ 841	\$ 5,000	\$ 3,416	\$ 5,000	0.00%
OTHER CHARGES		\$ 841	\$ 5,000	\$ 3,416	\$ 5,000	0.00%
TOTAL 12-CITY SECRETARY/MUNI. COURT		\$ 269,551	\$ 317,160	\$ 315,287	\$ 325,275	2.56%

CITY OF CLEAR LAKE SHORES, TEXAS
FY26 PROPOSED BUDGET
14 - POLICE

Account#	Account	FY2024 Final Actual	FY2025 Amended Budget	FY2025 Projected Actual	FY2026 Proposed Budget	% Change from FY25 to FY26
114501	Wages & Salaries	\$ 591,668	\$ 670,150	\$ 574,327	\$ 725,000	8.18%
114503	Overtime	\$ 10,249	\$ 7,500	\$ 12,673	\$ 10,000	33.33%
114503	Medicare Tax	\$ 8,834	\$ 9,850	\$ 7,944	\$ 10,700	8.63%
114504	Retirement	\$ 78,807	\$ 98,700	\$ 94,694	\$ 107,000	8.41%
114505	Life, Medical & Dental Insurance	\$ 131,917	\$ 155,300	\$ 135,480	\$ 173,000	11.40%
114506	Police Holiday Pay	\$ 23,395	\$ 24,500	\$ 29,121	\$ 30,000	22.45%
114508	Certification Pay	\$ 9,038	\$ 8,900	\$ 7,560	\$ 12,100	35.96%
PERSONNEL SERVICES		\$ 853,908	\$ 974,900	\$ 861,799	\$ 1,067,800	9.53%
114552	Safety Equipment & Supplies	\$ 5,410	\$ 3,600	\$ 980	\$ 3,600	0.00%
114555	Other Miscellaneous Supplies	\$ 9,743	\$ 6,000	\$ 5,194	\$ 6,000	0.00%
114542	Fuel	\$ 21,564	\$ 25,000	\$ 23,889	\$ 25,000	0.00%
SUPPLIES		\$ 36,717	\$ 34,600	\$ 30,063	\$ 34,600	0.00%
114534	Vehicle & Equipment Maint.	\$ 8,219	\$ 20,000	\$ 15,036	\$ 20,000	0.00%
REPAIRS & MAINTENANCE		\$ 8,219	\$ 20,000	\$ 15,036	\$ 20,000	0.00%
114520	Software & Computer Services	\$ 9,241	\$ 7,000	\$ 6,673	\$ 7,000	0.00%
114522	Dues, Memberships & Subscript.	\$ 3,500	\$ 3,500	\$ 1,075	\$ 3,500	0.00%
114533	Radio Maintenance/User Fees	\$ 2,520	\$ 2,520	\$ 2,520	\$ 2,520	0.00%
114539	Jail/Dispatch Services	\$ 11,900	\$ 20,000	\$ 18,100	\$ 25,000	25.00%
114545	Uniforms	\$ 4,951	\$ 5,000	\$ 4,101	\$ 5,000	0.00%
CONTRACTUAL SERVICES		\$ 32,112	\$ 38,020	\$ 32,469	\$ 43,020	13.15%
114532	Travel & Training	\$ 5,405	\$ 6,000	\$ 1,100	\$ 5,000	-16.67%
OTHER CHARGES		\$ 5,405	\$ 6,000	\$ 1,100	\$ 5,000	-16.67%
114596x	Flock Camera System (Grant)	\$ -	\$ -	\$ -	\$ 30,500	0.00%
CAPITAL OUTLAY		\$ -	\$ -	\$ -	\$ 30,500	0.00%
TOTAL 14-POLICE		\$ 936,360	\$ 1,073,520	\$ 940,467	\$ 1,200,920	11.87%

**CITY OF CLEAR LAKE SHORES, TEXAS
FY26 PROPOSED BUDGET
15 - CODE ENFORCEMENT/PERMITS**

Account#	Account	FY2024 Final Actual	FY2025 Amended Budget	FY2025 Projected Actual	FY2026 Proposed Budget	% Change from FY25 to FY26
115501	Wages & Salaries	\$ 54,438	\$ 70,000	\$ 70,096	\$ 72,200	3.14%
115503	Medicare Tax	\$ 772	\$ 1,015	\$ 958	\$ 1,050	3.45%
115504	Retirement	\$ 6,745	\$ 10,171	\$ 10,218	\$ 10,500	3.23%
115505	Life, Medical & Dental Insurance	\$ 10,000	\$ 13,600	\$ 2,413	\$ 1,000	-92.65%
PERSONNEL SERVICES		\$ 71,955	\$ 94,786	\$ 83,685	\$ 84,750	-10.59%
115555	Other Miscellaneous Supplies	\$ 1,097	\$ 1,200	\$ 708	\$ 1,200	0.00%
SUPPLIES		\$ 1,097	\$ 1,200	\$ 708	\$ 1,200	0.00%
115520	Software & Computer Services	\$ 1,277	\$ 1,000	\$ 46	\$ 1,000	0.00%
115522	Dues, Memberships & Subscript.	\$ 175	\$ 300	\$ 175	\$ 300	0.00%
115524	Contract Inspection Services	\$ 34,137	\$ 40,000	\$ 34,348	\$ 40,000	0.00%
115546	Other Contractual Services	\$ 97	\$ 800	\$ 182	\$ 800	0.00%
CONTRACTUAL SERVICES		\$ 35,687	\$ 42,100	\$ 34,751	\$ 42,100	0.00%
115532	Travel & Training	\$ 1,933	\$ 3,500	\$ 2,814	\$ 3,500	0.00%
OTHER CHARGES		\$ 1,933	\$ 3,500	\$ 2,814	\$ 3,500	0.00%
TOTAL 15-CODE ENFORCEMENT/PERMITS		\$ 110,672	\$ 141,586	\$ 121,958	\$ 131,550	-7.09%

CITY OF CLEAR LAKE SHORES, TEXAS
FY26 PROPOSED BUDGET
16 - PUBLIC WORKS

Account#	Account	FY2024 Final Actual	FY2025 Amended Budget	FY2025 Projected Actual	FY2026 Proposed Budget	% Change from FY25 to FY26
116501	Wages & Salaries	\$ 100,702	\$ 103,375	\$ 103,376	\$ 106,500	3.02%
116503	Overtime	\$ -	\$ 250	\$ -	\$ 250	0.00%
116503	Medicare Tax	\$ 1,247	\$ 1,500	\$ 1,215	\$ 1,550	3.33%
116504	Retirement	\$ 12,475	\$ 15,025	\$ 15,068	\$ 15,450	2.83%
116505	Life, Medical & Dental Insurance	\$ 37,444	\$ 40,600	\$ 41,656	\$ 41,825	3.02%
PERSONNEL SERVICES		\$ 151,868	\$ 160,750	\$ 161,315	\$ 165,575	3.00%
116520	Fuel	\$ 1,948	\$ 2,500	\$ 2,162	\$ 2,500	0.00%
116521	Street Repair Materials	\$ 1,594	\$ 5,000	\$ 3,877	\$ 1,500	-70.00%
116551	Signs	\$ 1,508	\$ 1,500	\$ 1,063	\$ 1,500	0.00%
116557	Small Tools & Equipment	\$ 1,209	\$ 1,500	\$ -	\$ 1,500	0.00%
116555	Other Miscellaneous Supplies	\$ 1,483	\$ 1,500	\$ 1,414	\$ 1,500	0.00%
116555a	Materials	\$ 2,670	\$ 5,000	\$ 2,668	\$ 5,000	0.00%
116556	Mosquito Control	\$ 79	\$ 500	\$ -	\$ 500	0.00%
SUPPLIES		\$ 10,491	\$ 17,500	\$ 11,184	\$ 14,000	-20.00%
116534	Vehicle & Equipment Maint.	\$ 5,248	\$ 2,500	\$ 400	\$ 2,500	0.00%
116535	Bldg & Property Maint.-Other	\$ 4,245	\$ 7,500	\$ 1,081	\$ 7,500	0.00%
116535a	Bldg & Property Maint.-City Hall	\$ 2,893	\$ 2,500	\$ 2,414	\$ 2,500	0.00%
116535b	Bldg & Property Maint.-Clubhouse	\$ 602	\$ 2,500	\$ 4,170	\$ 2,500	0.00%
REPAIRS & MAINTENANCE		\$ 12,988	\$ 15,000	\$ 8,065	\$ 15,000	0.00%
116545	Uniforms	\$ 6,243	\$ 1,500	\$ 1,000	\$ 1,500	0.00%
CONTRACTUAL SERVICES		\$ 6,243	\$ 1,500	\$ 1,000	\$ 1,500	0.00%
TOTAL 16-PUBLIC WORKS		\$ 181,590	\$ 194,750	\$ 181,564	\$ 196,075	0.68%

**CITY OF CLEAR LAKE SHORES, TEXAS
 FY26 PROPOSED BUDGET
 13 & 17 - PARKS & POOL**

Account#	Account	FY2024 Final Actual	FY2025 Amended Budget	FY2025 Projected Actual	FY2026 Proposed Budget	% Change from FY25 to FY26
PARKS						
113535b	Maintenance -Parks	\$ 5,515	\$ 12,000	\$ 6,528	\$ 12,000	0.00%
REPAIRS & MAINTENANCE		\$ 5,515	\$ 12,000	\$ 6,528	\$ 12,000	0.00%
TOTAL 13-PARKS		\$ 5,515	\$ 12,000	\$ 6,528	\$ 12,000	0.00%
POOL						
117535a	Maintenance -Pool	\$ 4,755	\$ 5,000	\$ 2,562	\$ 5,000	0.00%
REPAIRS & MAINTENANCE		\$ 4,755	\$ 5,000	\$ 2,562	\$ 5,000	0.00%
117540	Operations -Pool	\$ 44,466	\$ 44,510	\$ 48,002	\$ 50,000	12.33%
117549	Other Contractual Services	\$ 1,290	\$ 2,000	\$ 1,980	\$ 2,000	0.00%
CONTRACTUAL SERVICES		\$ 45,756	\$ 46,510	\$ 49,982	\$ 52,000	11.80%
TOTAL 17-POOL		\$ 50,510	\$ 51,510	\$ 52,544	\$ 57,000	10.66%

**CITY OF CLEAR LAKE SHORES, TEXAS
 FY26 PROPOSED BUDGET
 18 - EMERGENCY MANAGEMENT**

Account#	Account	FY2024 Final Actual	FY2025 Amended Budget	FY2025 Projected Actual	FY2026 Proposed Budget	% Change from FY25 to FY26
118535	Emergency Management	\$ 5,203	\$ 6,450	\$ 4,600	\$ 6,450	0.00%
118536	Ambulance Services	\$ 43,181	\$ 47,945	\$ 47,945	\$ 47,945	0.00%
118537	Animal Control Services	\$ 8,301	\$ 8,913	\$ 8,913	\$ 25,000	180.49%
CONTRACTUAL SERVICES		\$ 56,685	\$ 63,308	\$ 61,458	\$ 79,395	25.41%
TOTAL 18-EMERGENCY MANAGEMENT		\$ 56,685	\$ 63,308	\$ 61,458	\$ 79,395	25.41%

CITY OF CLEAR LAKE SHORES, TEXAS
FY26 PROPOSED BUDGET
19 - GENERAL GOVERNMENT

Account#	Account	FY2024 Final Actual	FY2025 Amended Budget	FY2025 Projected Actual	FY2026 Proposed Budget	% Change from FY25 to FY26
119554	Printed Materials (Notices, etc.)	\$ 1,183	\$ 5,500	\$ 4,488	\$ 2,500	-54.55%
119555	Other Miscellaneous Supplies	\$ 10,612	\$ 10,000	\$ 10,579	\$ 10,000	0.00%
119593	Office Furniture & Equipment	\$ 3,022	\$ 12,000	\$ 9,305	\$ 2,000	-83.33%
SUPPLIES		\$ 14,817	\$ 27,500	\$ 24,372	\$ 14,500	-47.27%
119535	Bldg & Property Maint.	\$ 2,528	\$ 20,000	\$ 19,343	\$ 10,000	-50.00%
REPAIRS & MAINTENANCE		\$ 2,528	\$ 20,000	\$ 19,343	\$ 10,000	-50.00%
119507	Other Employment Services	\$ 3,544	\$ 4,000	\$ 1,536	\$ 2,500	-37.50%
119520	Software & Computer Services	\$ 77,627	\$ 80,000	\$ 87,858	\$ 80,000	0.00%
119521	Utilities	\$ 59,263	\$ 60,000	\$ 59,051	\$ 60,000	0.00%
119522	Dues, Memberships & Subscript.	\$ 4,251	\$ 5,000	\$ 4,358	\$ 5,000	0.00%
119523	Postage & Shipping	\$ 3,102	\$ 3,200	\$ 2,560	\$ 3,000	-6.25%
119524	Code Supplement Service	\$ 3,534	\$ 2,800	\$ 2,138	\$ 2,800	0.00%
119535	Insurance & Bonds	\$ 350	\$ 1,000	\$ 610	\$ 1,000	0.00%
119535a	Insurance-Liability	\$ 23,312	\$ 26,100	\$ 28,002	\$ 25,736	-1.39%
119535b	Insurance-Property	\$ 2,524	\$ 3,370	\$ 2,864	\$ 3,735	10.83%
119535c	Insurance-Worker's Comp	\$ 28,400	\$ 23,810	\$ 23,594	\$ 30,910	29.82%
119535d	Insurance-Windstorm	\$ 14,105	\$ 14,200	\$ 14,186	\$ 15,000	5.63%
119535e	Insurance-Flood	\$ 7,193	\$ 7,400	\$ 8,430	\$ 9,865	33.31%
119535f	Insurance-Cyber	\$ -	\$ 1,000	\$ 980	\$ 1,000	0.00%
119531	Audit Expense	\$ 23,995	\$ 25,195	\$ 25,195	\$ 27,000	7.16%
119546	Other Contractual Services	\$ 36,847	\$ 40,000	\$ 38,049	\$ 35,000	-12.50%
119595	Landscaping Services-Other	\$ 535	\$ 3,000	\$ 155	\$ 3,000	0.00%
119595a	Landscaping Services-Mowing	\$ 85,552	\$ 85,000	\$ 86,429	\$ 88,700	4.35%
119595b	Landscaping Services-Plants/Trees	\$ 3,090	\$ 5,380	\$ 15,225	\$ 5,000	-7.06%
119595c	Landscaping Services-Mulch	\$ 4,000	\$ 3,200	\$ 120	\$ -	-100.00%
119595d	Landscaping Services-Chemicals	\$ -	\$ 4,335	\$ -	\$ -	-100.00%
119553	Janitorial Services -Other	\$ -	\$ 500	\$ -	\$ 500	0.00%
119553a	Janitorial Services -City Hall	\$ 8,840	\$ 8,840	\$ 8,840	\$ 8,840	0.00%
119553b	Janitorial Services -Clubhouse	\$ 6,500	\$ 6,500	\$ 6,500	\$ 6,500	0.00%
119553c	Janitorial Services -Supplies	\$ 932	\$ 1,200	\$ 500	\$ 1,200	0.00%
CONTRACTUAL SERVICES		\$ 397,497	\$ 415,030	\$ 417,180	\$ 416,286	0.30%
119543	Children's Library	\$ 200	\$ 250	\$ 200	\$ 250	0.00%
119547a	Events -Holidays	\$ 5,655	\$ 5,000	\$ 3,498	\$ 5,000	0.00%
119549	Hurricane Beryl Expenses	\$ 15,958	\$ 5,000	\$ -	\$ -	0.00%
OTHER CHARGES		\$ 21,814	\$ 10,250	\$ 3,698	\$ 5,250	-48.78%

CITY OF CLEAR LAKE SHORES, TEXAS
FY26 PROPOSED BUDGET
19 - GENERAL GOVERNMENT

Account#	Account	FY2024 Final Actual	FY2025 Amended Budget	FY2025 Projected Actual	FY2026 Proposed Budget	% Change from FY25 to FY26
119510	Principal -Lee Property Purchase	\$ 84,368	\$ 86,899	\$ 86,899	\$ 89,506	3.00%
119510a	Principal -McVaney Purchase -EDC	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	0.00%
119510b	Capital Lease -Motorola Equipment	\$ 18,984	\$ 18,984	\$ -	\$ -	-100.00%
119511	Interest Expense -Lee Property	\$ 10,589	\$ 8,058	\$ 8,058	\$ 5,451	-32.35%
DEBT SERVICE		\$ 163,941	\$ 163,941	\$ 144,957	\$ 144,957	-11.58%
11959X	Computer Replacement	\$ -	\$ -	\$ -	\$ 60,000	0.00%
11959X	Financial Software	\$ -	\$ -	\$ -	\$ 45,000	0.00%
119594	Building & Structures	\$ -	\$ 13,500	\$ 12,698	\$ -	0.00%
119596	Other Improvements	\$ -	\$ -	\$ 10,500	\$ -	0.00%
119596b	ARPA Projects Funding	\$ 177,269	\$ 87,196	\$ 40,223	\$ -	-100.00%
CAPITAL OUTLAY		\$ 177,269	\$ 100,696	\$ 63,421	\$ 105,000	4.27%
119602	Transfer To -Capital Equipment	\$ 75,000	\$ 25,000	\$ 100,000	\$ -	-100.00%
119607	Transfer To -Hotel Tax Fund	\$ 41,720	\$ -	\$ -	\$ -	0.00%
119620	Transfer To -Rainy Day Fund	\$ -	\$ 50,000	\$ 50,000	\$ -	0.00%
TRANSFERS TO OTHER FUNDS		\$ 116,720	\$ 75,000	\$ 150,000	\$ -	-100.00%
TOTAL 19-GENERAL GOVERNMENT		\$ 894,585	\$ 812,417	\$ 822,971	\$ 695,993	-14.33%

**CITY OF CLEAR LAKE SHORES, TEXAS
 FY26 PROPOSED BUDGET
 RAINY DAY FUND**

Account#	Account	FY2024 Final Actual	FY2025 Amended Budget	FY2025 Projected Actual	FY2026 Proposed Budget
Estimated Beginning Fund Balance:		\$ 1,985,782	\$ 2,097,960	\$ 2,097,960	\$ 2,244,505
Revenues					
300480	Interest Income -Rainy Day	\$ 73,518	\$ 70,000	\$ 63,237	\$ 60,000
300481	Interest Income -Excess Sales Tax	\$ 38,660	\$ 35,000	\$ 33,308	\$ 32,000
300601	Transfer from General Fund	\$ -	\$ 50,000	\$ 50,000	\$ -
Total Revenues		\$ 112,178	\$ 155,000	\$ 146,545	\$ 92,000
Total Expenditures -Rainy Day Fund		\$ -	\$ -	\$ -	\$ -
Revenues Less Expenditures		\$ 112,178	\$ 155,000	\$ 146,545	\$ 92,000
Estimated Ending Fund Balance:		\$ 2,097,960	\$ 2,252,960	\$ 2,244,505	\$ 2,336,505

**CITY OF CLEAR LAKE SHORES, TEXAS
FY26 PROPOSED BUDGET
RESTRICTED FUNDS**

Account#	Account	FY2024 Final Actual	FY2025 Amended Budget	FY2025 Projected Actual	FY2026 Proposed Budget
Estimated Beginning Fund Balance:		\$ 290,158	\$ 313,168	\$ 313,168	\$ 346,674
Revenues					
100484	Court Security Fund	\$ 5,833	\$ 6,000	\$ 5,961	\$ 6,000
100485	Truancy Prevention	\$ 5,401	\$ 5,500	\$ 5,514	\$ 5,500
100486	Child Safety	\$ 924	\$ 800	\$ 722	\$ 800
100487	Court Technology	\$ 5,041	\$ 4,500	\$ 5,128	\$ 5,000
100474	PD Donations	\$ 2,895	\$ 5,000	\$ 2,695	\$ 3,000
100419	Comcast -PEG	\$ 4,243	\$ 4,750	\$ 4,465	\$ 4,500
100481	Interest Income	\$ 16,474	\$ 17,000	\$ 16,247	\$ 13,000
Total Revenues		\$ 40,812	\$ 43,550	\$ 40,732	\$ 37,800
Expenditures -Restricted Funds					
112650	Child Safety Expense	\$ 369	\$ 20,000	\$ -	\$ 20,000
112653	Court Security Expense	\$ 5,867	\$ 10,000	\$ -	\$ 15,000
112651	Court Technology Expense	\$ 9,006	\$ 10,000	\$ 7,226	\$ 20,000
112652	Truancy Prevention Expense	\$ -	\$ -	\$ -	\$ 5,000
114654	PD Donations Expense	\$ 2,533	\$ 5,000	\$ -	\$ 5,000
119556	Comcast -PEG Expense	\$ 27	\$ 5,000	\$ -	\$ 50,000
Total Expenditures -Restricted Funds		\$ 17,802	\$ 50,000	\$ 7,226	\$ 115,000
Revenues Less Expenditures		\$ 23,010	\$ (6,450)	\$ 33,506	\$ (77,200)
Estimated Ending Fund Balance:		\$ 313,168	\$ 306,718	\$ 346,674	\$ 269,474
Notes:					
112651	Court Technology Expense-\$13,000-Software Replacement				
112652	Truancy Prevention Expense -\$2,000 Leader In Me Contribution				
119556	Comcast-PEG Expense-\$50,000-New Marquee Sign				

**CITY OF CLEAR LAKE SHORES, TEXAS
FY26 PROPOSED BUDGET
HOTEL TAX FUND**

Account#	Account	FY2024 Final Actual	FY2025 Amended Budget	FY2025 Projected Actual	FY2026 Proposed Budget
Estimated Beginning Fund Balance:		\$ -	\$ 36,461	\$ 36,461	\$ 54,494
Revenues					
500410	Hotel Occupancy Tax	\$ 12,485	\$ 15,000	\$ 11,640	\$ 12,000
500479	STR Permit -Licenses & Permits	\$ 7,750	\$ 7,500	\$ 7,250	\$ 7,500
500480	Interest Income	\$ 7	\$ -	\$ 1,643	\$ 1,500
500610	Transfer from General Fund	\$ 41,720	\$ -	\$ -	\$ -
Total Revenues		\$ 61,961	\$ 22,500	\$ 20,533	\$ 21,000
Expenditures -Hotel Tax Fund					
530535	Repairs & Maintenance -Clubhouse	\$ -	\$ -	\$ -	\$ 30,000
530546	Other Contractual Services	\$ 25,500	\$ 30,000	\$ 2,500	\$ 5,000
530xxx	Wayfinding Signage-City Entry	\$ -	\$ -	\$ -	\$ 30,000
Total Expenditures -Hotel Tax Fund		\$ 25,500	\$ 30,000	\$ 2,500	\$ 65,000
Revenues Less Expenditures		\$ 36,461	\$ (7,500)	\$ 18,033	\$ (44,000)
Estimated Ending Fund Balance:		\$ 36,461	\$ 28,961	\$ 54,494	\$ 10,494
Notes:					
530535	Repairs & Maintenance -Clubhouse -Funding for refurbish/replace Clubhouse floor.				
530xxx	Wayfinding Signage-City Entry-Split expense with EDC -EDC portion -\$30,000				

**CITY OF CLEAR LAKE SHORES, TEXAS
FY26 PROPOSED BUDGET
ROADS & DRAINAGE FUND**

Account#	Account	FY2024 Final Actual	FY2025 Amended Budget	FY2025 Projected Actual	FY2026 Proposed Budget
Estimated Beginning Fund Balance:		\$ 2,396,594	\$ 2,820,405	\$ 2,820,405	\$ 3,200,883
Revenues					
200406	Sales Tax	\$ 322,295	\$ 300,000	\$ 353,623	\$ 315,000
200480	Interest Income	\$ 138,658	\$ 85,000	\$ 131,586	\$ 100,000
Total Revenues		\$ 460,954	\$ 385,000	\$ 485,209	\$ 415,000
Expenditures -Roads & Drainage					
216546	Other Contractual Services	\$ 34,643	\$ 134,459	\$ 86,401	\$ 152,804
216595	Other Infrastructure Improvements	\$ 2,500	\$ 939,585	\$ -	\$ 1,343,043
216595a	Road & Drainage Maintenance & Repair	\$ -	\$ 70,000	\$ 18,330	\$ 115,000
Total Expenditures -Roads & Drainage		\$ 37,143	\$ 1,144,044	\$ 104,731	\$ 1,610,847
Revenues Less Expenditures		\$ 423,810	\$ (759,044)	\$ 380,478	\$ (1,195,847)
Estimated Ending Fund Balance:		\$ 2,820,405	\$ 2,061,361	\$ 3,200,883	\$ 2,005,036

**CITY OF CLEAR LAKE SHORES, TEXAS
FY26 PROPOSED BUDGET
ROADS & DRAINAGE FUND**

<u>FY26 Projects per Roads & Drainage Ten Year Plan:</u>					
<i>Other Infrastructure Improvements:</i>					
Narcissus -Improve/Drainage (Juniper-NSD)	\$	50,840			
Narcissus-Improve/Drainage (Ivy to Juniper)	\$	100,604			
Narcissus-Improve/Drainage (Forest to Ivy)	\$	99,370			
Narcissus-Improve/Drainage (SSD to Forest)	\$	91,960			
CLR -S Improve/Drainage (B-CE-DO-ELM-FOR)	\$	308,257			
Forest-Improve/Drainage (WSD TO NA TO OAK)	\$	134,758			
Forest-Improve/Drainage (CLR to ESD)	\$	212,266			
Oak-Improve/Drainage (Forest to Ivy)	\$	85,648			
Oak-Improve/Drainage (Ivy to Juniper)	\$	95,800			
Oak-Improve/Drainage (SSD to Forest)	\$	99,860			
Oak-Improve/Drainage (Juniper to NSD)	\$	63,680			
<i>Total Other Infrastructure Improvements</i>	\$	1,343,043			
<i>Road & Drainage Maintenance & Repair:</i>					
Hawthorne -Deep Hole	\$	20,000			
ROW Clearance (Trees)	\$	25,000			
Dror Avenue Drainage Maintenance	\$	10,000			
Fill Cracks	\$	10,000			
General Maintenance & Repair -Roads	\$	25,000			
General Maintenance & Repair -Ditches	\$	25,000			
<i>Total Roads & Drainage Maintenance & Repair</i>	\$	115,000			
<u>FY26 Professional Fees (Engineering, High Tide)</u>					
<i>Other Contractual Services:</i>					
City Project Engineer & Inspector	\$	136,304			
Pavement Management Group Update	\$	1,500			
High Tide Drainage Flow Lines, Narcissus & Grove	\$	15,000			
<i>Total Other Contractual Services:</i>	\$	152,804			
<i>Road Abbreviations:</i>					
B	Birch Rd				
CE	Cedar Rd				
CLR	Clear Lake Rd				
DO	Dogwood Rd				
ESD	East Shore Drive				
FOR	Forest Rd				
NA	Narcissus Rd				
NSD	North Shore Drive				
SSD	South Shore Drive				
WSD	West Shore Drive				

**CITY OF CLEAR LAKE SHORES, TEXAS
FY26 PROPOSED BUDGET
CAPITAL EQUIPMENT FUND**

Account#	Account	FY2024 Final Actual	FY2025 Amended Budget	FY2025 Projected Actual	FY2026 Proposed Budget
Estimated Beginning Fund Balance:		\$ 71,619	\$ 150,795	\$ 150,795	\$ 257,743
Revenues					
400480	Interest Income	\$ 4,176	\$ 3,500	\$ 6,948	\$ 3,500
400610	Transfer From General Fund	\$ 75,000	\$ 25,000	\$ 100,000	\$ -
Total Revenues		\$ 79,176	\$ 28,500	\$ 106,948	\$ 3,500
Expenditures -Capital Equipment					
414590	Vehicles & Accessories -PD	\$ -	\$ -	\$ -	\$ 125,000
Total Expenditures -Capital Equipment		\$ -	\$ -	\$ -	\$ 125,000
Revenues Less Expenditures		\$ 79,176	\$ 28,500	\$ 106,948	\$ (121,500)
Estimated Ending Fund Balance:		\$ 150,795	\$ 179,295	\$ 257,743	\$ 136,243
Notes:					
414590	Vehicles & Accessories -PD-New Unit -\$75,000				
414590	Vehicles & Accessories -PD-Taser Replacements-\$50,000				

**CITY OF CLEAR LAKE SHORES, TEXAS
FY26 PROPOSED BUDGET
PLAZA TEN 06 CORPORATION**

Account#	Account	FY2024 Final Actual	FY2025 Amended Budget	FY2025 Projected Actual	FY2026 Proposed Budget
Estimated Beginning Fund Balance:		\$ 137,202	\$ 117,926	\$ 117,926	\$ 145,152
Revenues					
800480	Interest Income	\$ 6,709	\$ 3,000	\$ 4,855	\$ 3,500
800482a	Lease Revenue -Okie's Yardhouse	\$ 48,000	\$ 48,000	\$ 48,000	\$ 48,000
Total Revenues		\$ 54,709	\$ 51,000	\$ 52,855	\$ 51,500
Expenditures -Plaza Ten 06					
825521	Utilities	\$ 2,156	\$ 2,500	\$ 1,595	\$ 1,750
825528	Insurance & Bonds	\$ -	\$ 1,000	\$ -	\$ 1,000
825546	Other Contractual Services	\$ 4,726	\$ 15,000	\$ 13,270	\$ 5,000
825546a	Legal Expense	\$ 1,127	\$ 5,000	\$ 3,000	\$ 500
825546b	Administrative Support Services	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
825555	Other Misc. Supplies	\$ -	\$ 5,100	\$ 1,764	\$ 5,000
825590	Capital Outlay-Okie's Pathway	\$ 22,293	\$ -	\$ -	\$ -
825590a	Capital Outlay-Pathway Lighting	\$ 2,114	\$ -	\$ -	\$ -
825590b	Capital Outlay-Replace Lights	\$ 35,569	\$ -	\$ -	\$ -
825596	Other Improvements	\$ -	\$ -	\$ -	\$ 50,000
Total Expenditures -Plaza Ten 06		\$ 73,985	\$ 34,600	\$ 25,629	\$ 69,250
Revenues Less Expenditures		\$ (19,276)	\$ 16,400	\$ 27,226	\$ (17,750)
Estimated Ending Fund Balance:		\$ 117,926	\$ 134,326	\$ 145,152	\$ 127,402

**CITY OF CLEAR LAKE SHORES, TEXAS
FY26 PROPOSED BUDGET
ECONOMIC DEVELOPMENT CORPORATION**

Account#	Account	FY2024 Final Actual	FY2025 Amended Budget	FY2025 Projected Actual	FY2026 Proposed Budget
Estimated Beginning Fund Balance:		\$ 963,893	\$ 911,143	\$ 911,143	\$ 561,167
<u>Revenues</u>					
900406	Sales Tax	\$ 322,295	\$ 300,000	\$ 353,623	\$ 315,000
900480	Interest Income	\$ 43,074	\$ 20,000	\$ 24,923	\$ 5,000
900485	TPWD-Shell Bottom Grant	\$ 6,537	\$ -	\$ 912	\$ 53,000
900485a	Contributions -State of TX	\$ -	\$ -	\$ -	\$ 850,000
Total Revenues		\$ 371,907	\$ 320,000	\$ 379,458	\$ 1,223,000
<u>Expenditures -EDC</u>					
926521	Administrative Support Services	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
926522	Dues, Memberships & Subscript.	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
926525	Public Relations/Marketing	\$ 21,678	\$ 30,000	\$ 15,901	\$ 25,000
926532	Travel & Training	\$ 800	\$ 1,500	\$ 800	\$ 1,000
926541	Concert Series	\$ 11,680	\$ 15,000	\$ 9,940	\$ 12,500
926546	Other Contractual Services	\$ 5,261	\$ 10,000	\$ 3,331	\$ 5,000
926546a	Legal Services	\$ 3,988	\$ 5,000	\$ 5,287	\$ 5,000
926554	Printed Materials -Legal Notices	\$ 965	\$ 1,000	\$ 1,102	\$ 1,000
926595	Other Infrastructure Improvements	\$ -	\$ 100,000	\$ -	\$ -
926595e	CLR Public Parking-West	\$ 166,387	\$ -	\$ -	\$ -
926595h	CLR Public Parking-East	\$ 104,004	\$ 598,600	\$ 618,657	\$ -
926595f	Shell Bottom Ramp (TPWD Grant)	\$ 36,745	\$ -	\$ 1,216	\$ 903,000
926595g	Wayfinding Signage-City Entry	\$ -	\$ -	\$ -	\$ 30,000
926596	True North Marine 380 Agreement	\$ 649	\$ 1,500	\$ 700	\$ 1,000
926604	Transfer to General Fund	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Total Expenditures -EDC		\$ 424,656	\$ 835,100	\$ 729,434	\$ 1,056,000
Revenues Less Expenditures		\$ (52,750)	\$ (515,100)	\$ (349,976)	\$ 167,000
Estimated Ending Fund Balance:		\$ 911,143	\$ 396,043	\$ 561,167	\$ 728,167
<u>Notes:</u>					
926525	Public Relations/Marketing	\$ 15,000	Marketing for CLS Businesses		
926525	Public Relations/Marketing	\$ 5,000	Breakfast/Happy Hour with Businesses		
926525	Public Relations/Marketing	\$ 2,000	CLS Town Fair-Shop CLS		
926525	Public Relations/Marketing	\$ 3,000	Mural -Fence -East Parking Lot		
		\$ 25,000			