

Clear Lake City Community Association
2026-27 PRELIMINARY BUDGET

ACCT#	Category	Approved 2024-25 Budget	Approved 2025- 26 Budget	Preliminary 2026-27 Budget
INCOME				
60000	Community Income			
61100	Mill Assessment (Annual CSC)	620,009	619,988	620,225
61200	Late Charges	85,000	85,000	90,000
61205	DRV 209 Fee	3,000	3,000	3,000
61210	Collection 209 Fee	10,000	5,000	10,000
61220	Legal Enforcement Fee	5,000	5,000	5,000
61225	Administrative Fee	1,000	500	700
61250	Returned Check Fees	500	500	500
61400	Attorney Fees Reimbursment	150,000	130,000	120,000
	<i>Total Community Income</i>	874,509	848,988	849,425
62000	Real Estate			
62100	Transfer/Refinance	185,000	185,000	180,000
62250	ARC Application Fee	5,000	5,000	5,000
62300	Convenience Fee	4,000	4,000	4,500
62200	Resale Certificates	30,000	30,000	25,000
	<i>Total Real Estate</i>	224,000	224,000	214,500
63000	Investment Income			
63100	Interest Income	1,000	1,000	1,000
63200	UBS Interest	19,000	25,000	25,000
	<i>Total Investment Income</i>	20,000	26,000	26,000
	<i>Total Community, Real Estate & Investment Income</i>	1,118,509	1,098,988	1,089,925
64000	Recreation and Programming Income			
64050	Little League Reimbursement	3,500	3,500	3,500
64115	Gym Daily Fees	10,000	10,000	10,000
64126	Indoor Pool Daily Fees	9,000	9,000	9,000
64127	Outdoor Rec Center Pool Daily Fees	8,000	8,000	5,000
64128	Camino South Daily Fee	250	500	0
64129	Meadowgreen Daily Fee	250	500	300
64145	Fitness Room Daily Fees	1,500	1,500	1,500
64100	Usage Fees - Punch Cards	3,000	3,000	3,000
	<i>Sub-Total Usage Fees</i>	35,500	36,000	32,300
64170	Tag Sales Other (Guests)			
64173	Outdoor Pool Summer Pass	1,000	1,500	1,500
64175	Platinum	4,500	1,500	1,500
64180	Gold - Facility	8,000	11,000	18,000
64185	Silver - Facility	12,000	20,000	22,000
64190	Bronze - Facility	35,000	27,000	40,500
64196	Locker Room Rental	100	100	100
	<i>Sub-Total Tag Sales</i>	60,600	61,100	83,600

64210	Pool Rental	12,000	12,000	15,000
64220	Gym Rental	75,000	73,000	73,000
64230	Room Rental	40,000	40,000	40,000
64232	OBW Futsal Rental	12,000	10,000	10,000
64233	OBW Futsal Rental Utility Reimbursement	5,000	1,500	1,500
64235	OBW Pool Rental Reimbursement	28,000	24,000	24,000
64245	Silver Sneakers Income	4,000	4,000	4,000
64250	Rec Center Field Rental	1,000	4,000	4,000
64200	Rental Fees - Other (NALL)	0	300	10,000
Sub-Total Rental Fees		177,000	168,800	181,500
64301	Water Supply Fee	2,000	2,000	2,000
64305	Swim Lessons	4,000	4,000	3,000
64310	Aqua Fitness & Exercise	7,000	9,000	11,000
64311	Gentle Joints	19,000	19,000	20,000
64312	Deep Water Exercise	9,000	11,000	13,000
64313	Evening Water Aerobics	4,000	4,000	0
64315	Personal Training	1,000	1,000	0
64317	Pickleball	5,000	5,000	5,000
64318	Indoor Volleyball League	0	0	250
64320	Yoga	1,000	1,000	1,000
64326	Aqua Zumba/New Aquatics Class	1,000	1,000	1,000
64335	High-Low Fitness Class	4,500	4,500	0
64375	Tennis	500	500	500
64379	Dance/Salsa	500	500	500
64386	CLCCA Day Camp	59,000	59,000	90,000
64387	Sports Camp	3,000	3,000	1,000
64389	Speed/Agil/Jump - Sports Performance Training	1,000	1,000	1,000
64390	Leagues Income (All Others)	6,000	1,000	1,000
64391	Pickleball League/Tournaments	0	1,000	1,000
64392	Soccer League	0	8,000	11,000
64393	NFL Flag Football League	0	8,000	2,000
64396	CPR/AED/First Aid & Lifeguard	11,000	11,000	12,000
64300	Recreation Programs - Other	500	500	300
Sub-Total Recreation Programs		139,000	155,000	176,550
64400	Programming & Events			
64401	Opening Day Bash/Summer Pool Event	1,000	1,000	0
64405	Camp Sponsorships	1,000	1,000	1,000
64406	Winter Day Camp	1,500	1,500	0
64410	Sponsorships (Other)	2,000	3,000	2,000
64415	Newsletter Income	1,000	1,000	1,000
64425	Bingo	0	1,000	2,200
64450	Community Yard Sale	500	500	500
64455	Fall Festival	10,000	10,000	10,000
64460	Spring Fling Easter Celebration	7,500	7,500	3,500
64462	Critters Reptile Expo	3,000	11,000	12,000
64465	New Event(s)	0	1,000	4,000
64470	Fairs (Health, Job, Home Improvement)	500	750	2,500

64480	Lifeguard Uniforms	500	500	500
64491	Vending Machines	7,500	6,000	7,000
Sub-Total Programming & Events		36,000	45,750	46,200
<i>Total Recreation and Programming Income</i>		448,100	466,650	520,150
Miscellaneous				
64500	Filing Fees	200	200	200
	Income Tax	0	0	0
65000	Adverstising Income (Camps, events, etc.)	0	0	0
69990	Miscellaneous Income	3,000	5,000	5,000
69991	Park Beautification Donation	1,000	750	800
69992	Monument Beautification Donation	500	500	500
69998	Miscellaneous Income - Workman's Comp.	4,000	4,000	4,000
69999	Cash Donations - General Donations	5,000	4,000	4,000
<i>Total Miscellaneous</i>		13,700	14,450	14,500
Capital Reserve Fund		0	0	0
Total Income		1,580,309	1,580,088	1,624,575
EXPENSES				
80000				
81000	Administrative			
81010	Bad Debt Expense / Write-Off	10,000	5,000	10,000
81100	Bank Charges	200	200	250
81110	Credit Card Charges / EFT Charges	9,000	9,000	18,000
81200	Dues/Subscriptions	650	650	600
81300	Office Supplies	5,000	5,000	7,000
81350	Office Services	24,500	24,500	30,200
81400	Office Equipment Leases	13,000	12,000	12,000
81500	Postage	3,500	4,000	6,000
81550	Postage - Invoice Mailing	4,000	4,000	6,000
81600	Transportation	1,750	1,500	1,800
81700	Training Expense	100	100	600
81900	Accounting Software	39,000	39,000	46,000
81000	Administrative - Other	500	500	600
<i>Total Administrative</i>		111,200	105,450	139,050
82000	Professional Expense			
82100	Legal Expense General (Corporate)	17,000	17,000	18,000
82150	Legal Expense General (Reimbursable)	140,000	130,000	120,000
82200	Audit	12,000	12,000	12,000
82205	Reserve Study	0	0	0
82210	Accounting Services	0	0	0
82000	Professional Expense - Other	400	400	100
<i>Total Professional Expense</i>		169,400	159,400	150,100
83000	Human Resources	1,000	1,000	1,000
83100	Contract Employees	500	500	700
83110	Contract Instructors Expense	26,000	26,000	29,000
83120	Contract Labor	0	0	0
<i>Total Contract Employees</i>		27,500	27,500	30,700

83200	Salary/Wages			
83210	Maintenance Wages	76,000	76,000	71,000
83240	Lifeguard Wages	85,000	92,000	95,000
83220	Administrative Wages	180,000	175,000	181,000
83230	Recreation Wages	91,000	90,000	80,000
83225	Facility Wages	60,000	75,000	75,000
83235	Camp Wages	28,000	30,000	43,000
Total Salary/Wages		520,000	538,000	545,000
83300	Payroll Taxes: Medicare & SS	35,000	35,000	41,000
83310	Texas/Federal Unemployment Taxes	1,500	1,500	1,900
83315	Payroll Processing Service	7,500	7,500	7,500
83320	Employee Testing/Drug Screens	300	350	400
83420	Employee Bonus	10,000	10,000	10,000
Total Payroll Taxes & Benefits		54,300	54,350	60,800
83500	Training/Seminars			
83510	General Staff	800	800	500
83520	Aquatics	3,000	3,000	2,750
Total Training/Seminars		3,800	3,800	3,250
84000	Communication			
84100	Newsletter	10,000	13,000	12,000
84200	Website/Domain/Email	3,500	3,000	4,000
Total Communication		13,500	16,000	16,000
85000	Programming & Events			
85100	Advertising	2,000	2,000	5,000
85200	Public Relations	300	300	300
85300	Program Supplies - Other	800	1,000	4,000
85310	Water Class Supplies	800	800	500
85320	Lifeguard Supplies	3,000	2,500	2,500
85330	Boot Camp/Speed/Agility Supplies	150	200	250
85340	Tennis	300	300	300
85345	Pickle Ball	1,000	350	400
85365	CLCCA Day Camp Supplies & Events	6,500	7,000	16,000
85366	Sports Camp	750	750	500
85370	Community Garage Sale	200	200	200
85375	Fall Festival	3,500	4,500	5,000
85376	Critters Expo	900	3,000	3,000
85377	Bingo	100	500	1,000
85385	New Events	0	1,500	1,000
85390	Spring Fling	3,500	3,500	4,000
85395	Opening Day Bash/Summer Pool Event	1,000	0	0
85399	Concessions	500	500	500
85401	Vending Machine Supplies	3,000	4,000	4,500
Total Program & Events		28,300	32,900	48,950
86000	Maintenance & Repair	15,000	15,000	15,000
86050	Painting	4,000	2,000	3,000

86100	Buildings	2,000	2,000	1,000
86115	Gym	2,000	3,000	2,500
86120	Monument Sign Maintenance	1,000	1,000	1,000
86125	Landscaping	150,000	145,000	145,000
86130	Storm Debris Cleanup	0	3,000	2,500
86150	Tree Removal/Trimming/Stump Grinding	20,000	9,000	6,500
86175	Furniture	1,500	1,500	1,500
86205	Vending Machine Repair	400	400	400
86210	M & R Equipment - Fitness Room	3,000	4,000	3,000
86220	M & R Equipment - Computer	5,000	4,000	5,000
86230	M & R Equipment - Tennis/PB Courts	2,000	1,000	2,500
86200	M & R Equipment - Other	500	500	500
86250	HVAC - GYM	1,000	1,000	3,000
86255	HVAC - All Other Rooms	3,000	3,000	3,000
86275	Pool & Hot Water Heaters	5,000	2,000	1,500
86295	Plumbing	8,000	8,000	5,000
86300	Pools	10,000	10,000	15,000
86325	Security (keys, locks, etc.)	5,000	6,000	4,000
86350	Electrical	6,000	4,000	4,000
86400	Fuel & Oil	1,500	1,000	800
86500	Equipment Rental	1,000	1,000	1,000
86600	Pool Chemicals	5,500	5,000	2,500
86610	Indoor Pool Chemicals	5,000	5,000	4,000
86620	Outdoor Rec Pool Chemicals	15,000	16,000	15,000
86630	Meadowgreen Pool Chemicals	9,500	5,000	5,000
86640	Camino South Pool Chemicals	6,000	6,000	5,000
86645	Oakbrook West Pool Chemicals	17,000	11,000	11,000
86650	Parks	5,000	3,000	2,000
86700	Permits (Pools, etc.)	3,000	3,500	4,000
86800	Maintenance/Shop Supplies	500	2,000	1,300
86810	Janitorial Expense	25,000	24,000	24,000
Total Maintenance & Repair		338,400	307,900	300,500
87000	Contracts			
87100	Mosquito Control	21,000	15,400	21,000
87300	Pest Control	1,000	1,200	1,200
87000	Contracts - Other	0	0	0
Total Contracts		22,000	16,600	22,200
88000	Utilities			
88100	Electricity			
88105	16511 Diana	52,000	52,000	50,000
88110	14902 Penn Hills	6,500	6,000	5,500
88115	404 Woodcombe	5,500	5,000	5,000
88125	1501 Reseda	500	500	500
88130	1212 Ramada	500	500	500
88135	Shell Lake	6,200	6,000	3,800
Sub-Total Electricity		71,200	70,000	65,300
88200	Gas	7,000	7,000	7,000

88300	Water			
88305	Diana	9,000	9,000	6,000
88310	Penn Hills	3,400	3,000	2,000
88315	Woodcombe	1,800	1,800	1,000
88325	Shell Lake	1,800	1,200	1,000
<i>Sub-Total Water</i>		23,000	22,000	17,000
<u>Telephone/Pagers</u>				
88410	Office Phones	500	500	500
88400	Phone & Pagers - Other	3,000	3,000	3,000
<i>Sub-Total Telephone/Pagers</i>		3,500	3,500	3,500
88500	Garbage Collection	5,000	6,000	7,500
88000	Utilities - Other			
<i>Total Utilities</i>		102,700	101,500	93,300
89000	Insurance & Taxes			
89100	Insurance	190,000	215,000	213,000
89200	Property Taxes	2,800	1,500	1,500
89800	Employee Theft	0	0	0
89998	Uncategorized Expenses	0	0	0
89999	Reconciliation Discrepancies	0	0	0
89000	Insurance & Taxes - Other	0	0	0
<i>Total Insurance & Taxes</i>		192,800	216,500	214,500
Capital Reserve Fund				
89900	Reserve Fund Contribution	0		
<i>Total Capital Reserve Fund</i>		0	0	0
Other Expense				
96000	Capital Expenses	0	0	0
96006	Major Electrical Work			
<i>Total Other Expense</i>		0	0	0
Total Expenses		1,583,900	1,579,900	1,624,350
<i>Excess (Deficit)</i>		-3,591	188	225