

Board Approved - 7/23/2024, 9/18/2024, 10/22/2024
Council Approved (Maintenance & Operations and select Special Projects) - 9/19/2024



OPERATING AND CAPITAL BUDGET

FISCAL YEAR OCT. 1, 2024, THROUGH SEPT. 30, 2025



Park Board of Trustees of the City of Galveston
601 Tremont St. Galveston, TX 77553 | 409.797.5000

Park Board of Trustees of the City of Galveston
Fiscal Year 2025 Budget
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PARK BOARD OF TRUSTEES OF THE CITY OF GALVESTON

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WHO WE ARE

The Park Board of Trustees of the City of Galveston is a unit of local government, whose express purpose is to manage the 32-mile Galveston gulf shoreline, coastal parks and attractions, and promote tourism on Galveston Island.

It was created by an act of the state legislature in 1962 and adopted by a referendum of Galveston citizens in 1963. Park Board Trustees are appointed by the Galveston City Council.

The Park Board employs a full-time, year-round staff with additional part-time and seasonal employees as needed.

Vision Statement: To create an historic beach tourist destination that promises an exciting variety of experiences and a high quality of life for residents.

Mission Statement: To promote and support tourism on Galveston Island in order to foster an environment that establishes a great place to live, work and visit.

Core Values:

- T – Trusted
- R – Respected
- U – Unique
- S – Strategic
- T – Tied to our Community
- E – Efficient
- E – Environmentally Sensitive
- S – Striving to Welcome All

Park Board of Trustees of the City of Galveston

Budget Overview

❖ Budgeted Personnel:

Full time	132
Part time	18
Seasonal-Life Guards	115
Seasonal-Parks	15
Seasonal-Security Officers	<u>28</u>
	308

❖ The Park Board maintains and operates the following governmental and enterprise funds:

Governmental Funds:

Tourism Development
Beach Cleaning
Beach Patrol
Debt Service
Grants
Nourished Beach
General Administration
East End Lagoon

Funded By:

3 Cents City Hotel Occupancy Tax
.5 Cent City Hotel Occupancy Tax/.7666 State
.5 Cent City Hotel Tax/.6667 State
Oil Spill Settlement Funds
Grant Proceeds
.5667 Cent State Hotel Occupancy Tax Rebate
Inter-fund Transfers, Rent, Concession Fees
Grant Funding and Donations

Enterprise Funds:

Dellanera RV Beach Park
R. A. Apffel Beach Park
Stewart Beach Park
Seawolf Park
Seawall Parking (Urban Park)

Funded By:

Beach and Camping Admissions
Beach Admissions/Concession Fees
Beach Admissions/Concession Fees
Parking, Fishing, and Sub & Ship Fees
Beach Admissions

❖ Funding

The Park Board is funded principally by hotel occupancy tax (HOT) and beach user fees. HOT revenue received by the governmental funds is restricted and must be used only for the purpose intended. HOT funds cannot be transferred to any other recipient except as payment for a service received or rendered, or as debt service or interfund loan.

➤ Hotel Occupancy Tax Received by the Park Board:

- **4 pennies divided as follows:**
 - 3 pennies advertising and promotion
 - ½ penny beach maintenance
 - ½ penny beach patrol

➤ State Hotel Occupancy Tax Rebate Received by the Park Board:

- **2 pennies divided as follows:**
 - .7666 Beach Maintenance
 - .6667 Beach Patrol
 - .5667 Nourished Beach (Seawall Beach)

❖ Beach User Fees

The use of beach user fees is controlled by the Texas General Land Office. Admissions collected at the beach parks can only be used for the operation of the parks and for beach services.

The beach park admission per vehicle is \$15 daily or for special events. This fee is collected at R.A. Apfel and Stewart Beach Park. Dellanera Park collects Beach User admission fees for day parking. As per an agreement with the General Land Office, 29.7% of camping admissions and expenditures at Dellanera Park are transferred to the beach user category. Fees generated from parking on the Seawall are also considered beach user fees.

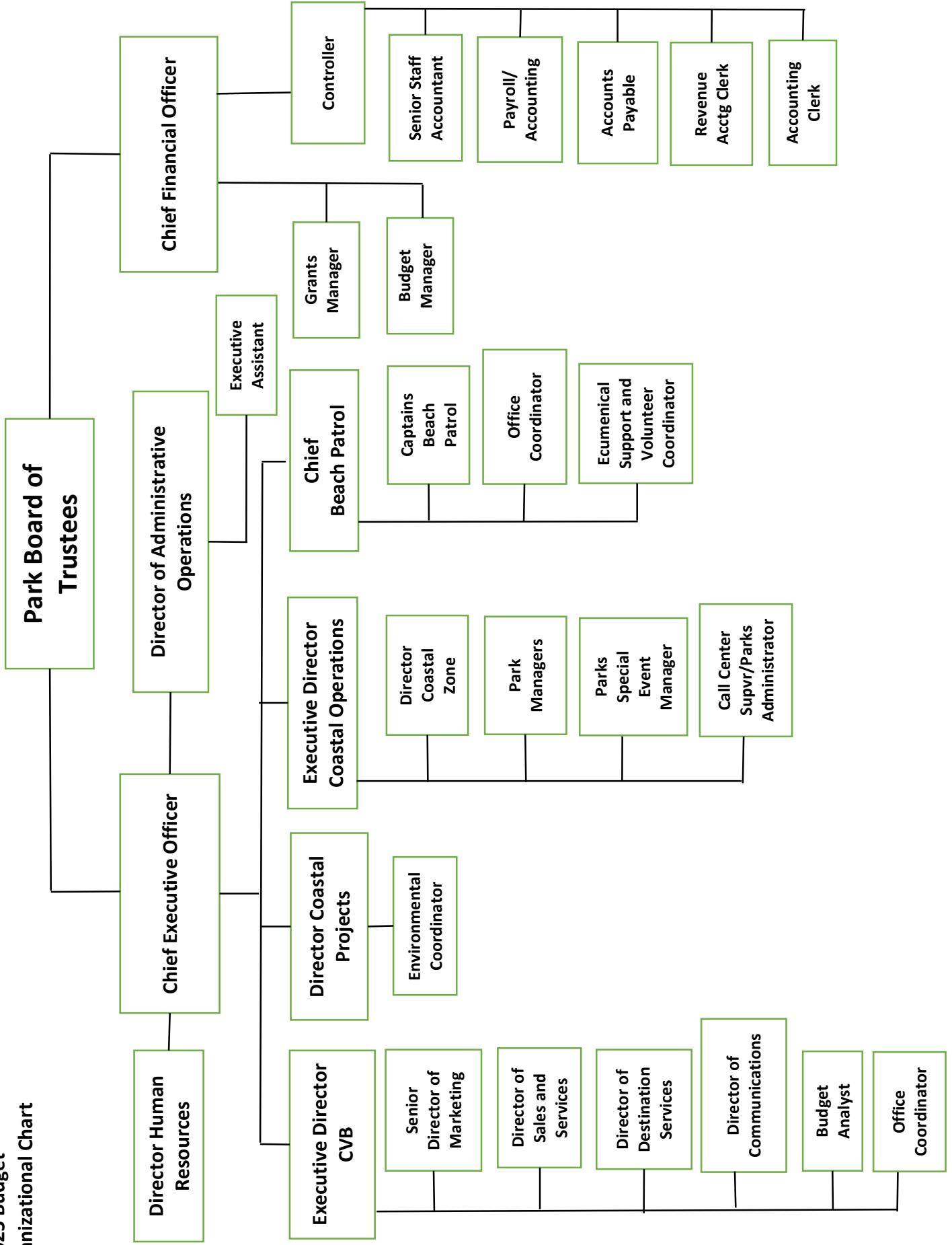
❖ Other Income & Sources of Revenue

- Concession Fees
- Admissions collected at Seawolf Park
- Camping Admissions collected at Dellanera Park
- Grants and FEMA awards
- Co-op Advertising
- Reimbursements from County & City Governments

❖ Inter-Fund Transfers

Inter-fund transfers are supported by a cost allocation study performed by Maximus, Inc. The transfers to the General Fund are justified by this study. This study has been approved and accepted by the General Land Office. For more information see the Budget Narrative and Interfund Transfer Schedule

Park Board of Trustees of the City of Galveston
 FY2025 Budget
 Organizational Chart





The Park Board of Trustees of the City of Galveston Fiscal Year 2025 Operating and Capital Budget

The FY2025 Budget, covering the period from October 1, 2024, to September 30, 2025, adheres to State Budget Law requirements and is structured to serve the needs of residents, businesses, tourism partners, and third-party users. This budget was based on a \$3.3 million HOT penny value and recognizes the current trend showing Hotel Occupancy Tax (HOT) revenues plateauing at levels between FY2022 and FY2023 collections. Per the HOT funding contract with the city, the city Finance Director sets the HOT penny value. The city Finance Director set the HOT penny at \$3.3 million for FY2025.

Total budgeted expenditures are roughly \$47.2 million, excluding interfund transfers. The budget includes maintenance and operating expenses (\$24.6 million), revenue share with/contributions to the City of Galveston (\$1.1 million), special projects (\$3.9 million), debt service and leased equipment expenses (\$788k), grant expenses (\$7.9 million), FEMA expenditures (\$8 million), and capital expenditures (\$809k).

The overall budget decrease from FY2024 to FY2025 is 10%, including capital, grants, and FEMA. Excluding capital, grants, and FEMA, the overall decrease is 4.4% compared to FY2024. The grants budget increased by 2.1%, and the revenue share and contributions to the City of Galveston increased 11.2%.

The goal is to produce a budget that covers operations and capital investments with operational revenues and grant funds. There are only four funds budgeted to utilize cash reserves in FY2025: Nourished Beach, the Settlement Fund, Tourism Development, and East End Lagoon.

Budget savings in personnel expenses were achieved by assessing employee participation in the Park Board's health insurance and retirement plans and using FY2024 projected expenses as a reference point for FY2025 budgeted amounts.

Special project budgets were limited to only projects that can be covered by operational revenues or projects funded by HOT held by the city, except for Juneteenth, HOT revenue share with the City of Galveston and Washed Ashore, which are funded, in part, by HOT cash reserves held by the Park Board. Projects being funded by HOT funds requested from the city are contingent on approval by City Council. If approval is not received, the projects will not occur.

Debt service was reduced compared to FY2024 due to the mortgage on the plaza maturing in FY2024.

Revenue Share with/Contributions to the City of Galveston:

The FY2025 budget includes roughly \$1.1 million in revenue sharing with the city. The revenue share includes the following:

- \$152,900 in advertising and sponsorship revenue
- \$225,000 in HOT cash reserves
- \$300,000 from Seawolf Park
- \$458,700 in contributions from Urban/Seawall Parking to the city's maintenance and capital reserve funds.

Agency-wide Budget Comparison – FY2025 vs FY2024:

Below is a summary of the FY2025 budget compared to the FY2024 budget. It is presented two ways: by major cost category, and then by fund type and major cost category. The summaries exclude interfund transfers in and out.

By cost category:

Cost Category	FY2024 Budget	FY2025 Budget	FY2024 vs FY2025	
			\$ Change	% Change
Personnel	14,015,500	13,982,800	(32,700)	-0.2%
Materials Services Supplies, etc.	10,942,100	10,654,800	(287,300)	-2.6%
Maintenance & Operations	24,957,600	24,637,600	(320,000)	-1.3%
Revenue Share & Contributions	1,021,800	1,136,600	114,800	11.2%
Revenue Share	1,021,800	1,136,600	114,800	11.2%
Special Projects	4,988,000	3,884,000	(1,104,000)	-22.1%
Debt Service & Leased Equipment	865,800	788,000	(77,800)	-9.0%
Total Special Projects, Debt Service, & Leased Equip.	5,853,800	4,672,000	(1,181,800)	-20.2%
Grants	7,772,200	7,936,000	163,800	2.1%
FEMA Expenditures	11,191,300	8,016,000	(3,175,300)	-28.4%
Capital Budget	1,631,300	808,900	(822,400)	-50.4%
Total Budget, Including Capital, Grants & FEMA:	52,428,000	47,207,100	(5,220,900)	-10.0%
Total Budget, Excluding Capital, Grants & FEMA:	31,833,200	30,446,200	(1,387,000)	-4.4%

By fund type and cost category:

Fund Type/Cost Category	FY2024 Budget	FY2025 Budget	FY2024 vs FY2025	
			\$ Change	% Change
Governmental Funds	20,647,100	20,376,300	(270,800)	-1.3%
Enterprise Funds	4,310,500	4,261,300	(49,200)	-1.1%
Maintenance and Operations	24,957,600	24,637,600	(320,000)	-1.3%
Revenue Share & Contributions	1,021,800	1,136,600	114,800	11.2%
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The Park Board's strong financial standing is evident through three consecutive years of record HOT collections. Dellanera Park and Seawolf remain robust revenue-generating assets. The beaches are clean, and the island has experienced record economic impact from visitation.

The budget establishes program objectives to ensure the sustained provision of public services and effective management of city-owned assets. This achievement is attributed to robust management controls, prudent financial planning, and adherence to a set of policies and principles that have consistently benefited the Park Board.

Personnel: The decrease in personnel budget from FY2024 to FY2025 is \$32,700, or -0.2%. This decrease is the result of an assessment of employee participation in the Park Board's health insurance and retirement plans. The decrease was achieved while still budgeting for a 4% merit wage increase for employees. This is a notable accomplishment considering the rising costs of labor.

The Babe's Beach nourishment project successfully placed 608,948 cubic yards of sand, extending the beach by approximately 9,800 linear feet or 1.85 miles. This new expanse necessitates daily cleaning, maintenance, and patrol. Combined with a surge in tourism and island visitors, these factors have led to a higher demand for personnel and subsequently, an increase in personnel costs over the last few years.

Prior to FY2025, the escalation in the personnel budget wasn't solely attributed to additional positions. It is also a response to the rising labor costs in the current job market, which necessitates higher wages and improved benefits to attract and retain talent. According to the Bureau of Labor Statistics (BLS) Employment Cost Index report, compensation costs increased by 4.5% from June 2022 to June 2023 and by 5.1% from June 2021 to June 2022. From March 2023 to March 2024, the increase was 4.2%.

The Park Board conducted a thorough market analysis, leading to board-approved efforts to enhance wages, particularly for front-line workers such as Coastal Zone Management technicians and lifeguards. These efforts have proven effective in increasing competitiveness in the job market and reducing employee turnover, yielding improvements in both areas. As a result, every full-time employee of the Park Board is at or above the livable wage in Galveston County.

Two years ago, the starting payrate for seasonal lifeguards stood at \$12 per hour. In response to market dynamics and adjustments made by organizations like the City of Galveston and Schlitterbahn, the Park Board elevated the starting lifeguard payrate to \$18 per hour.

However, by assessing participation in employee benefit programs, analyzing personnel costs in prior years and using current year projections, the FY2025 budget includes an overall decrease in the personnel budget for the first time since COVID.

New Positions:

The personnel budget includes the addition of a fleet and facilities manager in Beach Cleaning, and a procurement manager in the General Fund.

The procurement manager will help ensure the Park Board gets the best value for its money by managing the acquisition of goods and services effectively. Local governments must adhere to various laws and regulations regarding procurement. A procurement manager ensures that all purchases comply with these legal requirements, reducing the risk of legal issues and penalties. A procurement manager helps maintain transparency in the purchasing process. By managing procurement procedures and

documentation, they ensure that all transactions are conducted openly and fairly, which helps build public trust. As the Park Board has grown, so has the volume and intricacies of its procurements. A procurement manager is necessary to oversee the whole process. The General Fund Office Coordinator position was eliminated so the net increase in employee count for the General Fund is zero.

The fleet and facilities manager will help ensure that Park Board and city owned assets (equipment, buildings, and land) are well maintained, safe, and functional. The position will help optimize the use of available space and equipment, ensuring that facilities and equipment meet the operational needs of various departments and services. The position will manage budgets for utilities, repairs, and renovations, helping to control and reduce operational costs. Management believes the position is essential for ensuring that Park Board resources are used efficiently, safely, and sustainably, supporting the overall mission and goals of the Park Board.

Personnel Expense as a Percentage of Total Expense:

According to Destinations International, personnel expenses constitute an average of 40.1% of total expenses in the Destination Marketing Organization (DMO) industry on a national level. For DMOs with total expenses between \$10 million and \$15 million, like Visit Galveston (Tourism Development), personnel expenses typically account for 30.1% of total expenses. In the FY2024 budget, Visit Galveston allocated 23% of its total expenses to personnel, a figure that increased marginally to 24.3% in the FY2025 budget. Agency-wide, personnel expenses account for 27.6% of the total expenses in the FY2025 budget, including capital, grants, FEMA, and transfers - well below the national averages.

Materials/Services/Supplies

The aggregate decrease in expenses for materials, services, and supplies amounts to \$287,300, or 2.6% in comparison to FY2024. This decrease reflects a mixture of rising and falling costs within this expense category. Below is a summary of the major cost increases and decreases in the Materials, Services, and Supplies line items.

Data Processing and Software Maintenance: The Park Board outsources Information Technology (IT) services and support. In FY2024, a Request for Proposals (RFP) was issued, and a contract was awarded to a third-party vendor. The scope of services included in the RFP was more robust than the services the Park Board was receiving prior to the RFP. While the Park Board is paying more for IT services, the Park Board is also receiving more services than before.

Audit Fees: The Park Board has been successful in securing millions of dollars in federal grants over the last decade. As a result, the Park Board has expended enough federal grant funds to require a single audit of the expenditures. Consequently, audit fees have increased in recent years.

Legal Fees: The Park Board issued an RFP for legal services in FY2023. Similar to Data Processing and Software Maintenance RFP, the scope of services increased, and thus, so has legal fee expenses. Even with the increase, legal fees make up less than 1% of the budget (0.7%).

Marketing Travel: We project a total cost of \$395,400 for FY2025, a 21% increase over FY2024. As our strategic initiatives have changed and grown, so has the CVB staff. During the pandemic, the CVB eliminated 6 positions. As we emerged from the pandemic, marketing travel remained constrained due to the lingering effect of COVID. This year, our staff is returning to the levels of

travel observed prior to the pandemic. Since 2020, the positions that were lost have been reinstated, leading to an escalation in travel expenses. Additional factors contributing to the rise in travel expenses include increased costs associated with mileage reimbursement, lodging, meals, and other related expenses, driven by inflationary pressures. Combined, these factors have resulted in a natural increase in marketing travel expenses. The CVB has been highly successful in attracting people to stay on the island, as evidenced by the record-breaking HOT collections achieved over the last three years. Our objective is to attract visitors who choose to stay longer and contribute to the local economy by spending more at local businesses.

M&R Buildings: The increase in maintenance and repairs for buildings is the result of needed roof repairs at the Plaza located at 601 Tremont. The repairs are necessary to keep the roof functional and to secure windstorm insurance.

Media Placement: The last few fiscal years the media placement budget amounted to roughly \$2,000,000 per year. The media placement budget for 2024 was \$3,000,000, which included an additional \$1 million requested from the Galveston Hotel and Lodging Association to target new markets for non-recurring marketing initiatives. The FY2025 media placement budget is \$2,250,000, or \$750,000 less than last year's budget.

Professional fees: The professional fee budget decreased by \$309,200, or 32%. Professional fees are more variable than other costs and fluctuate from year to year.

Special Projects: The proposed special project budget for FY2025 is \$3.9 million, which is a \$1.1 million, or 22.1% decrease compared to the FY2024 budget.

Special Projects funded by Park Board operations total \$2 million and include, but are not limited to:

- Tourism Summit (\$125,000)
- Resident perception and sentiment studies (\$50,000)
- Website enhancements (\$25,000),
- Development of an RV park at Seawolf Park (\$1,200,000).
- Juneteenth (\$200,000)
- Vintage Style Circus Event at Stewart Beach (\$180,000)

Special projects funded by HOT held by the city total **\$1,700,000**, and include:

- Accessibility Compliance Initiative (\$100,000)
- Downtown Lighting Program (\$150,000)
- Cultural-Heritage-Arts Tourism Development (\$50,000)
- Travel trade development (medical, ecological, high value visitors) (\$75,000)
- Cruise Partnership Development (\$75,000)
- Wayfinding Signage Program (\$1,250,000)
 - Received council approval in December 2023. The \$1.25 million represents the portion of the project estimated to occur in FY2025

These projects are contingent on City Council approval. If approval is not received, they will not occur.

Capital Assets: The capital expenditure budget decreased 50.4% from FY2024 and is budgeted at \$808,900. The equipment purchase budget includes much needed items for Beach Cleaning like a diagnostic computer and dump trailers – all critical for maintenance. For Beach Patrol, the capital budget includes a jet ski (part of regular rotation), a multi-passenger vehicle for the Junior Guard program and general Beach Patrol use, and new paddleboards.

The capital budget for Dellanera includes significant improvements like a new social area for guests, a new workshop for staff, refurbishing of the lift station, replacement of boards on dune crossover, and cement slabs to replace the gravel area. For East Beach, the budget includes a new fire suppression system, upgrades to the volleyball and soccer areas, electrical and lighting equipment for the stage, relocation of the showers and changing rooms, and berm removal/vegetation mitigation to help with flooding. Stewart Beach’s budget includes two storage trailers to replace storage space lost due to the demolition of the pavilion. Seawolf’s capital budget includes a new modular restroom and a vehicle gate opener. At Seawall Urban Park, the budget includes landscaping along the Seawall.

Fund Balances

Below is a summary of the Park Board’s fund balances by fund, spanning from FY2022 to FY2025 (projected). For transparency purposes, the summary below shows fund balances including and excluding investments in capital assets. The FY2024 projected fund balances include an interfund debt retirement plan that was approved by the trustees in November 2023. The plan should be implemented by September 30, 2024, but its execution is contingent on Dellanera Park receiving the \$1.7 million FEMA reimbursement. If it is received after 9/30/2024, the plan will be implemented in FY2025.

GOVERNMENTAL FUNDS	General Fund	Beach Cleaning	Beach Patrol	Debt Service	Sand Replacement	Nourished Beach	Tourism Development
Fund Balance 9/30/22	(824,757)	5,723,967	6,060,380	400,509	(1,539)	3,210,863	13,491,377
<i>Actual</i>							
2023 Revenue	3,501,350	3,436,190	3,300,697	1,471	1	7,841,345	8,643,839
2023 Expenditures	4,051,343	3,986,732	3,805,930	-	-	8,376,575	8,937,896
HOT Transfer to CoG	-	2,459,395	2,495,262	-	-	1,980,916	6,214,911
Net Income	(549,993)	(3,009,937)	(3,000,495)	1,471	1	(2,516,146)	(6,508,968)
Fund Balance 9/30/23	(1,374,750)	2,714,030	3,059,885	401,980	(1,538)	694,717	6,982,409
<i>FY2024 Projections</i>							
2024 Revenue	3,877,494	4,776,004	4,527,658	10,736	-	12,843,438	10,203,906
2024 Expenditures	3,824,734	4,841,693	4,660,742	212,100	-	12,521,123	11,797,328
Net Income	52,759	(65,690)	(133,083)	(201,364)	-	322,315	(1,593,422)
Interfund Debt Plan Impact	646,085	79,270	48,786	-	-	-	(2,105,100)
Projected Fund Balance 9/30/24	(675,906)	2,727,610	2,975,588	200,616	(1,538)	1,017,032	3,283,887
<i>FY2025 Budget</i>							
2025 Revenue	3,178,500	4,765,200	4,712,700	1,400	-	15,434,600	12,006,700
2025 Expenditures	3,036,300	4,725,600	4,372,700	120,000	-	15,629,100	12,410,800
Net Income	142,200	39,600	340,000	(118,600)	-	(194,500)	(404,100)
Projected Fund Balance 9/30/25	(533,706)	2,767,210	3,315,588	82,016	(1,538)	822,532	2,879,787

Combined Fund Balance of Governmental Funds: 9,331,889

Estimated Investments in Capital Assets: 265,263,035

FY2024 Projected Combined Governmental Funds Fund Balance, Including Capital Assets: 274,594,924

ENTERPRISE FUNDS	Dellanera Park	East End Lagoon	R.A. Apffel Park	Stewart Beach Park	Seawolf Park	Urban Park
Fund Balance 9/30/22	(1,503,490)	62,788	(2,763,458)	511,969	847,298	-
<i>Actual</i>						
2023 Revenue	1,169,122	73,295	611,966	1,246,913	1,288,485	1,750,657
2023 Expenditures	933,109	28,809	763,439	1,252,744	1,534,370	1,694,432
Net Income	236,013	44,486	(151,473)	(5,831)	(245,885)	56,225
Change in Investment in Capital Assets	6,495	-	(68,825)	(163,886)	(94,557)	42,379
Fund Balance 9/30/23	(1,273,972)	107,274	(2,846,106)	670,024	695,970	13,846
<i>FY2024 Projections</i>						
2024 Revenue	2,868,800	63,603	725,022	913,261	1,637,742	1,575,903
2024 Expenditures	941,773	50,208	639,725	1,011,709	2,079,085	1,589,749
Net Income	1,927,027	13,394	85,297	(98,448)	(441,344)	(13,846)
Interfund Debt Plan Impact	(1,487,336)	-	2,819,045	(750)	-	-
Projected Fund Balance 9/30/24	439,691	120,668	58,236	570,826	254,626	-
<i>FY2025 Budget</i>						
2025 Revenue	1,164,500	1,589,100	828,000	1,085,500	3,532,900	1,781,700
2025 Expenditures	1,107,600	1,932,700	817,700	1,075,700	3,383,600	1,781,700
Net Income	56,900	(343,600)	10,300	9,800	149,300	-
Projected Fund Balance 9/30/25	496,591	(222,932)	68,536	580,626	403,926	-

Combined Fund Balance of Proprietary Funds: 1,326,747

Estimated Investments in Capital Assets: 3,391,084

FY2024 Projected Combined Enterprise Funds Fund Balance, Including Capital Assets: 4,717,831

For the last four years, the Park Board has been implementing a strategy to rectify the negative fund balances, net of capital assets, in the General Fund, Dellanera Park, and R.A. Apffel Park.

From FY2020 to FY2022, the fund balance deficits in the General Fund, Dellanera, and R.A. Apffel have decreased due to consistent increases to operational revenues, cost controls, and the receipt of FEMA reimbursements. The increases in the negative fund balances in FY2023 were due primarily to the \$14.2 million transfer of HOT to the city. Other contributing factors include the severance payment to the outgoing CEO, and increased legal expenses related to interlocal agreement negotiations and the requested Attorney General opinion. These were one-time, unanticipated expenses.

There is a projected negative fund balance of \$223,932 for East End Lagoon. This is the result of the RESTORE grant reimbursement process. Funds must be expended before they are reimbursed. The grant is 100% reimbursable, and the negative fund balance will be eliminated when reimbursement is received, likely in FY2026.

Interfund Transfers

Below is a schedule of interfund transfers and their purposes:

FROM	TO											
	Beach Cleaning	Beach Patrol	Debt Service	General Fund	Nourished Beach	Sand Replenishmet	Tourism Development	Dellanera	East End	RA Appfel	Stewart	Seawolf
Beach Cleaning	-	-	-	400,000	-	-	-	-	-	-	-	-
Beach Patrol	-	-	-	371,400	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	120,000	-	-
General Fund	-	-	-	-	-	-	-	-	-	-	-	-
Nourished Beach	350,000	350,000	-	182,400	-	-	-	-	-	-	-	-
Sand Replenishmet	-	-	-	-	-	-	-	-	-	-	-	-
Tourism Development	-	-	-	960,000	-	-	-	-	-	-	-	-
Dellanera	-	-	-	115,700	-	-	-	-	-	-	-	-
East End	-	-	-	-	-	-	-	-	-	-	-	-
RA Appfel	-	60,000	-	35,500	-	-	-	-	-	-	-	-
Stewart	-	60,400	-	83,100	-	-	-	-	-	-	-	-
Seawolf	-	15,300	-	118,700	-	-	-	-	-	-	-	-
Urban Park	-	-	-	143,900	-	-	-	-	-	-	-	-
	350,000	485,700	-	2,410,700	-	-	-	-	-	120,000	-	-
Transfer Purposes:												
Transfers from HOT Fund to General Fund for Administrative Services Rendered												1,913,800
Transfers from Enterprise fund to General Fund for Administrative Services Rendered												496,900
Transfers from Enterprise fund to Beach Patrol for Security Services Rendered												135,700
Transfers from Nourished Beach to Beach Patrol for Lifeguard and Patrol Services Rendered on Newly Laid Beaches												350,000
Transfers from Nourished Beach to Beach Cleaning for Cleaning & Maintenance Services Rendered on Newly Laid Beaches												350,000
Transfer from Debt Service (BP Oil Spill Settlement Fund) to R.A. Appfel for Berm Removal and Vegetation Mitigation												120,000
Total Interfund Transfers:												3,366,400

Interfund Transfers included in the FY2025 budget total \$3,366,400, and in FY2024 they totaled \$3,725,900. This represents a \$359,500, or 9.6%, reduction compared to FY2024.

Interfund transfers to the General Fund are budgeted at \$2,410,700, a \$74,100, or 3% reduction compared to FY2024.

Administrative Overhead Rate:

The administrative overhead rate in the FY2025 budget is **4.8%** - this means that the interfund transfers to the General Fund for administrative services rendered represents 4.8% of the total FY2025 budget, including Capital, grants, FEMA, and interfund transfers.

Transfers to the General Fund:

The General Fund provides essential administrative services to all the other funds. These services encompass management, oversight, human resources, accounts receivable/payable, payroll, budget preparation, financial statement preparation, and more. These transfers facilitate the allocation of administrative overhead costs.

Transfers from Nourished Beach to Beach Cleaning and Beach Patrol:

The transfers from the Nourished Beach fund to Beach Cleaning and Beach Patrol are for cleaning, maintenance, lifeguard staffing, and patrol services rendered on newly laid beaches. As mentioned above, the beach nourishment project at Babe's Beach expanded the beach by 608,948 cubic yards, which equates to roughly 9,800 linear feet or 1.85 miles of additional beach. This new beach must be cleaned, maintained, and patrolled daily.

Texas Tax Code § 156.2511. requires the Texas Comptroller to rebate 2% of the state HOT to eligible coastal municipalities like Galveston to “clean and maintain public beaches in that municipality.” The term “clean and maintain” has the meaning assigned by Section 61.063 of the Natural Resources Code. That section of the Natural Resources Code defines “clean and maintain” as follows:

- (1) "Clean and maintain" means the collection and removal of litter and debris and the supervision and elimination of sanitary and safety conditions that would pose a threat to personal health or safety if not removed or otherwise corrected and includes the employment of lifeguards, beach patrols, and litter patrols.

That definition fits the mission and purpose of Beach Cleaning and Beach Patrol. The use of state rebated HOT transferred from Nourished Beach to Beach Cleaning and Beach Patrol to clean, maintain, and patrol the beaches is an appropriate use of HOT as defined by the Texas Tax Code Chapter 156 and the Natural Resources Code Chapter 61.

Transfers from Beach Parks and Seawolf to Beach Patrol:

The transfers from Stewart Beach, R.A. Apffel, and Seawolf to Beach Patrol fund the costs of providing security services during weekends and large events. The Chief of Beach Patrol works with the Galveston Police Department (GPD) to employ law enforcement officers to provide security services at the parks. The security services are needed to ensure that residents and visitors who visit the parks feel safe and secure. The Park Board pays for the personnel costs related to the employment of law enforcement officers including liability insurance and workers compensation. The Park Board also provides materials, equipment, and supplies like tools, gasoline, and vehicles.

In prior years, these costs were contained within the park budgets. In FY2021, management decided to incorporate the expenses of these services within Beach Patrol’s budget and effectuate fund transfers from the parks to meet these financial obligations. This choice was motivated by several factors, including a commitment to transparency. By integrating these costs into Beach Patrol’s budget, it allows budget consumers to readily discern the expenses associated with delivering these services and access comprehensive information on how the funds are allocated. You can find specific details in the Beach Patrol cost department under code 75 – Security. Additionally, the Beach Patrol Chief manages the program in conjunction with a representative from GPD. The Beach Patrol Chief determines the security needs and footprint and the GPD representative deploys and manages the law enforcement officers.

Transfers From the Debt Service (Texas City Y Oil Spill Settlement) Fund to R.A. Apffel – East Beach:

The cash in the Debt Service fund is the result of a settlement paid to the Park Board after the Texas City Y oil spill in 2014. The funds have historically been used for equipment and capital projects on the beach. An accounting of the use of the funds is included in our annual audited financials.

The transfer from the Debt Service fund to R.A. Apffel is designated for the specific purposes of berm removal and vegetation mitigation at the park. This funding will support a project aimed at removing the beachside berm on the western section of the park, which was developed through a research project with Texas A&M University Galveston (TAMUG) utilizing seaweed bales. The material in the berms will be distributed across the parking area on the park’s west side to help alleviate flooding concerns. Over time, vegetation has naturally grown on these seaweed berms, necessitating mitigation. A mitigation plan will be developed, subject to approval by the City of Galveston and the Texas General Land Office (GLO)

through a beachfront construction permit process. Subsequent plantings will be implemented in accordance with the approved plan.

Park Board's priorities for the upcoming year are as follows:

1. Attract visitors that spend more time and money in the market, visiting more points of interest across the island, and ultimately impacting sales tax and increasing the value for the city's general fund.
2. Deploy trailers as a temporary HQ for Beach Patrol and continue to work with the city to identify a permanent building for our lifeguards.
3. Continue to implement the plan to eliminate fund balance deficits, net of capital assets, in the General Fund, R.A. Apffel, and Dellanera Park.
4. Continue to identify sources of revenue that can be shared with the city to reduce the tax burden placed on local taxpayers.
 - a. The Park Board excels in attracting tourists to our island, evidenced by the \$30.2 million in FY2023 HOT collections. FY2021, FY2022, and FY2023 set HOT collection records, with FY2024 expected to be approximately \$27.8 million. This surge in visitation has also increased city sales tax revenues, which are also at record levels. To alleviate pressure on the city's general fund, the Park Board seeks additional revenue streams, such as, a 50/50 split of advertising and sponsorship revenue, and revenue sharing from city-managed assets. Collaboration with the city continues in identifying these opportunities.
5. Continue to work on the successful implementation of the new Short-Term Rental (STR) tracking, registration, and HOT payment software (Rentalscape) and compliance hotline. Park Board staff is ready to engage with the city, residents, and industry partners to implement best practices, identify noncompliant STR properties, and encourage compliance with city ordinances.
6. Look for ways to increase visitation to the island's premier beach parks, Stewart Beach and R.A. Apffel (East Beach). The newly developed consolidated fee schedule, approved by the trustees in FY2024, should result in increased revenue at all the city owned assets the Park Board manages including both beach parks, Seawolf Park, Dellanera Park, and Seawall Urban Park. Advertising budgets for the parks (included in the Tourism Development budget) have been increased to drive more visitation.
 - a. The Vintage Style Circus event at Stewart Beach is an example of such initiatives.
7. Develop and implement an aesthetically pleasing and effective wayfinding signage program throughout the island. This program will not only enhance the island's beauty and provide a unified signage system but also contribute to traffic alleviation by guiding visitors more efficiently to our numerous attractions and amenities.
8. Continue to develop the Park Board's workforce. The recent wage increases have helped the Park Board find, hire, and retain talented staff. This is especially important for frontline departments like Beach Cleaning and Beach Patrol, who clean, maintain, and patrol the island's main attraction, our beautiful beaches.

Park Board of Trustees of the City of Galveston
Financial Plan Fiscal Year 2025

The Park Board of Trustees key functional areas are as follows: Beach Maintenance, Beach Patrol, East End Lagoon, Tourism Development, Beach Parks, Dellanera RV Park, Seawolf Park, and Administration. The Park Board of Trustees also operates and manages Seawall Parking and the collection of hotel occupancy taxes (HOT). This budget provides for the continuation of current and new programs and also includes FEMA recovery revenue and expenditures for ongoing rebuilding projects.

The Park Board of Trustees presents a balanced budget with a net bottom line of: **\$ 748,100**

REVENUE

City Hotel Occupancy Tax (HOT) **\$ 13,200,000**

Four pennies of the Hotel Occupancy Tax collected for the City of Galveston are allocated to the Park Board. Of these four pennies, Tourism Development receives three pennies, Beach Maintenance receives one half penny, and Beach Patrol receives one half penny. Each penny is restricted to the fund to which it is allocated. The hotel tax penny's value has been budgeted at \$3,300,000 per penny for this fiscal year.

State Hotel Occupancy Tax (HOT) **\$ 6,600,000**

A rebate of two pennies of Hotel Occupancy Tax is received from the State of Texas. The rebate is allocated as follows: Beach Cleaning receives .7666, Beach Patrol receives .6667, and Nourished /Seawall Beach receives .5667.

Parking Admissions (Beach User) **\$ 3,631,900**

The beach parks, R. A. Apffel Park, Stewart Beach, and Dellanera RV Park (partially) are funded by a beach user/admission fee of \$15 collected for each vehicle entering the parks' gates. Currently Seawall Parking admissions range from \$2 per hour with a minimum of 2 hours, to a max of \$16 for eight hours or more. Beach User fees have restricted uses as governed by the Texas General Land Office and can only be used for beach related expenditures.

Parking/Camping/Naval Display/ Fishing Pier Admissions (Unrestricted) **\$ 2,616,500**

Dellanera RV Park's beach was renourished in 2015. It accepts beach user admissions and has RV camping facilities. Seawolf Park collects admissions for parking and fishing, and payments for rent and admissions of the submarine and ship located on the park grounds. The pavilion at Dellanera was renovated to include a new guest clubhouse and the gift shop was expanded in 2024. At Seawolf Park, new sidewalks and playground/picnic shade structures were completed in 2022. The parking lot lights and bulkhead railing were repaired in 2023. The decking on the fishing pier was replaced in 2024. The demolition of the park pavilion has been completed, and the extension of an existing fishing pier is currently being negotiated with FEMA.

Concessionaires/Vending/Rentals **\$ 503,400**

The Park Board of Trustees manages concession contracts ranging from beach umbrella services to snow cone vendors to jet ski rentals. Pavilion rental fees are collected at R. A. Apffel park for weddings and special events. Dellanera Park has washers and dryers and sells snacks, drinks, and merchandise. Stewart Beach has amenities that include bathrooms, showers, shaded areas, and concessions (food, beverage, and a gift shop).

Financing Proceeds – Financed Equipment and Capital Improvements **\$ 1,200,000**

The Park Board of Trustees finances some equipment purchases using a credit line with its depository institution and by municipal lease (loan) agreements with participating banks. The credit line has a current rate of 2.95% and is secured by a certificate of deposit. The budgeted loan proceeds are for a limited service RV park at Seawolf Park. The project is contingent on City Council approval.

Grants **\$ 8,297,700**

Anticipated grant proceeds are as follows: East End Lagoon has \$1,539,100 budgeted from RESTORE for an open air pavilion and walking trails, and Nourished Beach is set to receive \$6,758,600 from CEPRA and RESTORE-BUDM for beach nourishment projects.

FEMA **\$ 7,581,600**

The Park Board's infrastructure received severe damage from Hurricanes Ike and Harvey. There are various FEMA projects and closeouts scheduled in this budget. For more information about the projects, see each fund's budget.

Other Revenue **\$ 3,263,300**

Other revenues are derived from sales, advertising, contracts for service, Reimbursements from state & city governments, insurance Reimbursements, and leased space at Park Board Plaza.

Nonrecurring Revenue Source **\$ 1,060,800**

This revenue source is the use of cash reserve balances to complete ongoing projects and for the Park Board to maintain its current services. Budgeted within this category are cash reserves dedicated to FEMA and RESTORE grant matches totaling \$538,100. Funds dedicated to non-recurring one-time expenses and special projects total \$118,600. For more information see the "Breakdown of Budgeted Cash Use "

Inter-fund Transfers **\$ 3,366,400**

Inter-fund transfers represent payments for general administration, accounting, human resources, beach maintenance, lifeguards, and some special projects. For more information, please see the "Interfund Transfer Schedule"

Total Revenue: \$ 51,321,600

Financial Plan Fiscal Year 2025

EXPENSES

General Fund Administration/Accounting

\$ 3,036,300

The General Fund consists of the Park Board administration and accounting support functions. It is funded by transfers allocated from each fund, investment revenue, concession revenue, and lease income. Capital outlays include debt service payments totaling \$54,900 (final loan payments on the Plaza - Park Board's headquarters), and equipment purchases in the amount of \$32,000. The Plaza was also renovated in FY2024 to accommodate additional office space for some park employees and the Urban Park - Seawall Parking call center.

Beach Cleaning

\$ 4,725,600

The beach cleaning plan for this fiscal year focuses upon maintenance and trash pickup on the island's beach areas using designated cleaning crews. Capital outlays include debt service of \$304,600, leased equipment totaling \$228,900, and equipment purchases of \$46,000.

Beach Patrol

\$ 4,372,700

The Beach Patrol is responsible for lifeguard services on the island's beaches. Beach Patrol supports 14 full time, 3 part time, and 115 Seasonal Employees. Equipment purchases are budgeted at \$125,500 and leased equipment is budgeted at \$136,000. Included in the budget are transfers from Seawolf Park, Stewart Beach, and R.A. Apffel Park for security services provided by Beach Patrol on weekends and special events.

Debt Service (Settlement Fund)

\$ 120,000

BP Oil Spill Settlement Funds in the amount of \$120,000 are budgeted to be transferred to R.A. Apffel - East Beach for berm removal and vegetation mitigation. The goal is to help ease flooding at the park.

East End Lagoon

\$ 1,932,700

In 2015 an inter-local agreement was entered into between the City of Galveston the Park Board of Trustees to manage the East End Lagoon project. Grant expenses in the amount of \$1,923,900 from RESTORE for a new open air structure, walking trails, and other amenities are expected.

Nourished Beach

\$ 15,629,100

This fund helps maintain the beaches in front of the seawall. This fund supplies the seawall port-a-lets, seawall trash cans, and sand maintenance and nourishment along Galveston's beaches. This fund also transfers HOT fund to Beach Cleaning and Beach Patrol to offset the cost of cleaning and patrolling newly laid beaches. Grant expenses in the amount of \$6,012,100 are budgeted for RESTORE-BUDM nourishment at Babe's Beach, and FEMA expenses in the amount of \$7,485,00 are scheduled for beach nourishment projects at Babe's Beach and near Dellanera Park.

Tourism Development

\$ 12,410,800

The Tourism Development Fund is responsible for the Convention and Visitors Bureau, Visitor Information Center, and promoting tourism on Galveston Island. Included in the budget is \$2,450,000 dedicated to promoting the island, its attractions, and its parks. The budget also includes special projects like revenue sharing with the City of Galveston, downtown lighting, Juneteenth grant funding, a focus on travel trade, medical, heritage/historical, sports, accessibility, and cruise tourism, holiday projects, shoulder season advertising campaigns, a wayfinding program, and a Washed Ashore trash debris art sculpture using trash from the island's beaches.

Beach Parks

R.A. Apffel Park	\$ 817,700
Stewart Beach	\$ 1,255,700
Seawall Parking (Urban Park)	\$ 1,781,700

All expenditures related to the beach parks are for park personnel, amenities, supplies and maintenance. The R.A. Apffel - East Beach budget includes routine maintenance of the pavilion's plumbing, electrical, and HVAC systems, berm removal and vegetation mitigation that should help with drainage, and replacement of the fire suppression system. The Stewart Beach budget includes purchasing storage trailers to accommodate for the lost storage space when the pavilion is demolished. The Seawall Parking (Urban Park) budget includes \$428,700 in revenue sharing with the City of Galveston intended to feed into the city's capital reserve and maintenance funds.

Dellanera Park

\$ 1,107,600

The park continues to perform well. A complete renovation of the existing pavilion was completed in FY2021. The retiling of the showers and laundry room was completed in FY2023. The new guest clubhouse and the expansion of the giftshop was completed in FY2024. The park has \$170,000 in capital projects scheduled that include pavement preservation, an outdoor social area for guests, a new workshop for staff, refurbishing the lift station, replacing decking on the ADA dune crossover, and new cement slabs to relace the gravel.

Seawolf Park

\$ 3,383,600

Several FEMA projects related to Hurricane Ike are still underway at the park. The park pavilion received substantial damage from Hurricane Ike and was demolished in FY2020. Scheduled FEMA projects include disaster consulting services, regulatory work on the rip rap and a fishing pier extension. Capital projects include exploring a potential RV park, a new vehicle control gate opener, and a new restroom building. Revenue sharing with the City of Galveston in the amount of \$300,000 is also scheduled in this budget.

Total Expenses: \$ 50,573,500

Park Board of Trustees of the City of Galveston
Fiscal Year 2025

Supplemental Budget Schedules



Park Board of Trustees of the City of Galveston

Fiscal Year 2025 Budget
Revenue and Expense Summary

Governmental Funds
Enterprise Funds

Fund	FY2023 Actual	FY2024 Projected	FY2024 Budget	Proposed FY2025 Budget
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Revenue Summary

Beach Cleaning	3,786,190	4,776,004	5,352,400	4,765,200
Beach Patrol	3,579,065	4,527,658	6,041,500	4,712,700
Debt Service (Settlement)	1,471	10,736	333,500	120,000
General Fund	3,480,433	3,877,494	3,088,300	3,178,500
Nourished Beach	7,841,344	12,843,438	18,845,500	15,629,100
Tourism Development	8,785,851	10,203,906	13,426,200	12,410,800
Dellanera Park	1,169,121	2,868,800	2,796,000	1,164,500
East End Lagoon	73,295	63,603	1,768,000	1,932,700
R.A. Apffel Park	611,966	725,022	945,000	828,000
Stewart Beach	1,246,913	913,261	1,147,900	1,265,500
Seawolf Park	1,288,484	1,637,742	2,430,300	3,532,900
Urban Park (Seawall Parking)	1,750,657	1,575,903	1,900,000	1,781,700
Total Revenue	33,614,791	44,023,565	58,074,600	51,321,600

Expense Summary

Beach Cleaning	6,190,766	4,841,693	5,352,400	4,725,600
Beach Patrol	6,442,331	4,660,742	6,041,500	4,372,700
Debt Service (Settlement)	-	212,100	332,100	120,000
General Fund	3,420,273	3,824,734	2,964,000	3,036,300
Nourished Beach	10,269,098	12,521,123	18,845,500	15,629,100
Tourism Development	15,089,766	11,797,328	13,360,400	12,410,800
Dellanera Park	863,574	941,773	1,096,400	1,107,600
East End Lagoon	28,809	50,208	1,768,000	1,932,700
R.A. Apffel Park	620,154	639,725	945,000	817,700
Stewart Beach	1,034,280	1,011,709	1,118,300	1,255,700
Seawolf Park	1,383,638	2,079,085	2,430,300	3,383,600
Urban Park (Seawall Parking)	1,683,928	1,589,749	1,900,000	1,781,700
Total Expense	47,026,617	44,169,970	56,153,900	50,573,500

Sources Over Uses	(13,411,827)	(146,405)	1,920,700	748,100
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Park Board of Trustees of the City of Galveston

Fiscal Year 2025 Budget

Budgeted Employee Count

Governmental Funds
Enterprise Funds

Fund	FY2025 Budget			FY2024 Budget			Difference - FY2025 vs FY2024		
	Fulltime	Part-time	Seasonal	Fulltime	Part-time	Seasonal	Fulltime	Part-time	Seasonal
Beach Cleaning	46	0	0	45	0	0	2	0	0
Beach Patrol	14	4	143	14	3	150	0	1	-7
General Fund	13	0	0	13	0	0	0	0	0
Debt Service (Settlement Fund)	0	0	0	0	0	0	0	0	0
Nourished Beach	3	0	0	3	0	0	0	0	0
Tourism Development	27	2	0	27	1	0	0	1	0
Dellanera Park	5	2	0	5	2	0	1	0	0
East End Lagoon	0	0	0	0	0	0	0	0	0
R.A. Apffel	3	0	6	4	0	6	0	0	0
Stewart Beach	3	0	9	3	0	6	0	0	3
Seawolf Park	12	3	0	11	3	0	1	0	0
Urban Park	5	7	0	6	7	0	-1	0	0
Totals	132	18	158	130	16	162	2	2	-4
		Grand Total	308			308		Grand Total	0

Park Board of Trustees of the City of Galveston

Fiscal Year 2025 Budget
Revenue and Personnel Expense Summary

Governmental Funds
Enterprise Funds

Fund	FY2023 Actual	FY2024 Projected	FY2024 Budget	Proposed FY2025 Budget
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Revenue Summary

Beach Cleaning	3,786,190	4,776,004	5,352,400	4,765,200
Beach Patrol	3,579,065	4,527,658	6,041,500	4,712,700
Debt Service (Settlement)	1,471	10,736	333,500	120,000
General Fund	3,480,433	3,877,494	3,088,300	3,178,500
Nourished Beach	7,841,344	12,843,438	18,845,500	15,629,100
Tourism Development	8,785,851	10,203,906	13,426,200	12,410,800
Dellanera Park	1,169,121	2,868,800	2,796,000	1,164,500
East End Lagoon	73,295	63,603	1,768,000	1,932,700
R.A. Apffel Park	611,966	725,022	945,000	828,000
Stewart Beach	1,246,913	913,261	1,147,900	1,265,500
Seawolf Park	1,288,484	1,637,742	2,430,300	3,532,900
Urban Park (Seawall Parking)	1,750,657	1,575,903	1,900,000	1,781,700
Total Income	33,614,790	44,023,565	58,074,600	51,321,600

Personnel Expense Summary

Beach Cleaning	2,754,013	3,054,430	3,234,400	3,204,200
Beach Patrol	3,097,575	2,945,554	3,194,200	3,136,100
Debt Service (Settlement)	-	-	-	-
General Fund	1,754,506	1,533,196	1,572,100	1,713,300
Nourished Beach	321,029	300,723	351,800	313,700
Tourism Development	2,443,167	2,666,113	3,084,100	3,051,900
Dellanera Park	379,001	391,602	412,200	400,500
East End Lagoon	1,354	566	2,500	-
R.A. Apffel Park	234,757	245,737	349,700	273,500
Stewart Beach	400,985	372,565	418,200	424,200
Seawolf Park	694,109	789,941	753,500	839,200
Urban Park (Seawall Parking)	570,917	575,813	642,800	626,200
Total Personnel Expense	12,651,413	12,876,241	14,015,500	13,982,800

As a Percentage of Revenue

37.64%	29.25%	24.13%	27.25%
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Park Board of Trustees of the City of Galveston

Fiscal Year 2024 Budget

Revenue and Personnel Expense Summary Continued

Governmental Funds
Enterprise Funds

Fund	FY2023 Actual	FY2024 Projected	FY2024 Budget	Proposed FY2025 Budget
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Personnel Expense Increase/(Decrease) over prior year

Beach Cleaning	436,783	300,416	179,970	(30,200)
Beach Patrol	775,364	(152,022)	248,646	(58,100)
Debt Service (Settlement)	-	-	-	-
General Fund	1,016,056	(221,310)	38,904	141,200
Nourished Beach	132,001	(20,306)	51,077	(38,100)
Tourism Development	367,891	222,946	417,987	(32,200)
Dellanera Park	351,537	12,601	20,598	(11,700)
East End Lagoon	2,186	(788)	1,934	(2,500)
R.A. Apffel Park	(34,797)	10,981	103,963	(76,200)
Stewart Beach	51,904	(28,419)	45,635	6,000
Seawolf Park	65,759	95,832	(36,441)	85,700
Urban Park (Seawall Parking)	73,786	4,896	66,987	(16,600)
Decrease/Increase in Personnel Cost	3,238,471	224,828	1,139,259	(32,700)

Revenue Increase/(Decrease) over prior year

Beach Cleaning	(1,216,928)	989,813	576,396	(587,200)
Beach Patrol	(1,086,962)	948,593	1,513,842	(1,328,800)
Debt Service (Settlement)	24	9,265	322,764	(213,500)
General Fund	1,234,219	397,061	(789,194)	90,200
Nourished Beach	2,891,239	5,002,093	6,002,062	(3,216,400)
Tourism Development	(1,276,261)	1,418,055	3,222,294	(1,015,400)
Dellanera Park	(101,936)	1,699,679	(72,800)	(1,631,500)
East End Lagoon	23,295	(9,693)	1,704,398	164,700
R.A. Apffel Park	(546,147)	113,056	219,978	(117,000)
Stewart Beach	(1,143,257)	(333,652)	234,639	117,600
Seawolf Park	(303,832)	349,257	792,558	1,102,600
Urban Park (Seawall Parking)	(132,071)	(174,754)	324,097	(118,300)
Increase/Decrease in Revenues	(1,658,617)	10,408,774	14,051,035	(6,753,000)

Park Board of Trustees of the City of Galveston

Fiscal Year 2025 Budget

Estimated Cash Balances & Reserve Calculation

Governmental Funds
Enterprise Funds

Fund	Estimated Cash 9/30/2024	Estimated FY2025 Cash Impact (Use)/Add	Estimated Cash 9/30/2025	Budgeted Operating Expense	Required Reserve Amount - 120 days of Operations
Beach Cleaning	2,727,610	39,600	2,767,210	3,971,200	1,323,733
Beach Patrol	2,975,588	340,000	3,315,588	3,739,800	1,246,600
Debt Service (Settlement)	200,616	(118,600)	82,016	-	-
General Fund	(675,906)	142,200	(533,706)	2,934,900	978,300
Nourished Beach	1,017,032	(194,500)	822,532	1,237,900	412,633
Sand Replenishment	(1,538)	-	(1,538)	-	-
Tourism Development	3,283,887	(404,100)	2,879,787	8,492,500	2,830,833
Dellanera Park	439,691	56,900	496,591	781,500	260,500
East End Lagoon	120,668	(343,600)	(222,932)	8,800	2,933
R.A. Apffel	58,236	10,300	68,536	504,900	168,300
Stewart Beach	570,826	9,800	580,626	782,300	260,767
Seawolf Park	254,626	149,300	403,926	1,102,600	367,533
Urban Park	-	-	-	1,081,200	360,400
	10,971,336	(312,700)	10,658,636	24,637,600	8,212,533

Amount of Cash at 9/30/2025 Over 120-Day Requirement: **2,446,103**

Park Board of Trustees of the City of Galveston

Fiscal Year 2025 Budget

Breakdown of Budgeted Cash Use (Use of Reserves)

Governmental Funds
Enterprise Funds

Fund	Account	Account Title	Expense Description	Amount
Debt Service (Settlement Fund)	8009	Transfer - R. A. Apffel Park	Berm Removal & Vegetation Mitigation	118,600
Nourished Beach	5195	FEMA Storm Repairs	FEMA Grant Local Match	194,500
Tourism Development	7007	Revenue Sharing	HOT Revenue Share w/City of Galveston	175,000
Tourism Development	7000	Washed Ashore	Marine Debris Sculpture Attractions	90,000
Tourism Development	7000	Special Projects	Juneteenth Grant Funding	139,100
East End Lagoon	5407	Grant Expenditures	RESTORE Grant Local Match	343,600

Total Budgeted Cash Use 1,060,800

Park Board of Trustees of the City of Galveston

Fiscal Year 2025 Budget
 Budgeted Cash Use Analysis

Governmental Funds
Enterprise Funds

Fund	Budgeted Reserve Use					Total Budgeted Cash Use	Total Budgeted Cash Impact (Use)/Add
	Recurring Expense	Non-recurring Expense	Capital Expense	FEMA & Grants			
Beach Cleaning	-	-	-	-	-	-	39,600
Beach Patrol	-	-	-	-	-	-	340,000
Debt Service (Settlement Fund)	-	118,600	-	-	-	118,600	(118,600)
General Fund	-	-	-	-	-	-	142,200
Nourished Beach	-	-	-	194,500	-	194,500	(194,500)
Tourism Development	-	404,100	-	-	-	404,100	(404,100)
Dellanera Park	-	-	-	-	-	-	56,900
East End Lagoon	-	-	-	343,600	-	343,600	(343,600)
R.A. Apffel - East Beach	-	-	-	-	-	-	10,300
Stewart Beach	-	-	-	-	-	-	9,800
Seawolf Park	-	-	-	-	-	-	149,300
Urban Park	-	-	-	-	-	-	-
Totals	-	522,700	-	538,100	-	1,060,800	(312,700)

Park Board of Trustees of the City of Galveston

Schedule of Outstanding External Debt as of September 30, 2024

Type	Purpose	Principal Amount	Date of Issue	Maturity Date	Principal Outstanding
Line of Credit	Equipment Purchases	\$ 540,000	11/15/2004	Revolving	\$ 11,360
Mortgage	29th Street Maintenance Facility	\$ 800,000	2/28/2008	2/23/2023	\$ 231,500
Internal/Inter Fund Loan	Stewart Beach Mobile Amenities	\$ 600,000	9/30/2022	9/30/2028	\$ 388,352
Municipal Lease	Purchase/Remodel of 601 Tremont	\$ 2,232,041	3/15/2010	12/15/2024	\$ 54,032
TOTALS					\$ 685,245

Budgeted Principal and Interest to be paid in Fiscal Year 2024 on existing debt only:

Type	Purpose	Principal	Interest	Total
Line of Credit	Equipment Purchases	\$ 11,400	\$ 500	\$ 11,900
Mortgage	29th Street Maintenance Facility	\$ 56,500	\$ 19,200	\$ 75,700
Commercial Loan	RV Park at Seawolf Park	\$ 62,600	\$ 10,800	\$ 73,400
Internal/Inter-Fund Loan	Stewart Beach Mobile Amenities	\$ 77,300	\$ 1,000	\$ 78,300
Municipal Lease	Purchase/Remodel of 601 Tremont	\$ 54,100	\$ 800	\$ 54,900
TOTALS		\$ 261,900	\$ 32,300	\$ 294,200

Park Board of Trustees of the City of Galveston

Fiscal Year 2025 Budget

Interfund Transfer Schedule

Governmental Funds
Enterprise Funds

	TO	Beach Cleaning	Beach Patrol	Debt Service	General Fund	Nourished Beach	Sand Replenishment	Tourism Development	Dellanera	East End	RA Apffel	Stewart	Seawolf
FROM													
Beach Cleaning	-	-	-	-	400,000	-	-	-	-	-	-	-	-
Beach Patrol	-	-	-	-	371,400	-	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-	-	120,000	-	-
General Fund	-	-	-	-	-	-	-	-	-	-	-	-	-
Nourished Beach	350,000	-	350,000	-	182,400	-	-	-	-	-	-	-	-
Sand Replenishment	-	-	-	-	-	-	-	-	-	-	-	-	-
Tourism Development	-	-	-	-	960,000	-	-	-	-	-	-	-	-
Dellanera	-	-	-	-	115,700	-	-	-	-	-	-	-	-
East End	-	-	-	-	-	-	-	-	-	-	-	-	-
RA Apffel	-	-	60,000	-	35,500	-	-	-	-	-	-	-	-
Stewart	-	-	60,400	-	83,100	-	-	-	-	-	-	-	-
Seawolf	-	-	15,300	-	118,700	-	-	-	-	-	-	-	-
Urban Park	-	-	-	-	143,900	-	-	-	-	-	-	-	-
	350,000	485,700	-	-	2,410,700	-	-	-	-	-	120,000	-	-

Transfer Purposes:

Transfers from HOT Fund to General Fund for Administrative Services Rendered	1,913,800
Transfers from Enterprise fund to General Fund for Administrative Services Rendered	496,900
Transfers from Enterprise fund to Beach Patrol for Security Services Rendered	135,700
Transfers from Nourished Beach to Beach Patrol for Lifeguard and Patrol Services Rendered on Newly Laid Beaches	350,000
Transfers from Nourished Beach to Beach Cleaning for Cleaning & Maintenance Services Rendered on Newly Laid Beaches	350,000
Transfer from Debt Service (BP Oil Spill Settlement Fund) to R.A. Apffel for Berm Removal and Vegetation Mitigation	120,000
Total Interfund Transfers:	3,366,400

Park Board of Trustees of the City of Galveston

Fiscal Year 2025 Budget

Budgeted FEMA Reimbursements and Expenditures Summary

Governmental Funds
Enterprise Funds

Beach Cleaning	FEMA Reimbursements	FEMA Expenditures
	\$ 12,700	\$ 3,800

Beach Patrol	FEMA Reimbursements	FEMA Expenditures
	\$ -	\$ -

Debt Service (Settlement Fund)	FEMA Reimbursements	FEMA Expenditures
	\$ -	\$ -

General Fund	FEMA Reimbursements	FEMA Expenditures
	\$ -	\$ -

Nourished Beach	FEMA Reimbursements	FEMA Expenditures
	\$ 6,795,000	\$ 7,485,000

Sand Replenishment	FEMA Reimbursements	FEMA Expenditures
	\$ -	\$ -

Tourism Development	FEMA Reimbursements	FEMA Expenditures
	\$ -	\$ -

Dellanera Park	FEMA Reimbursements	FEMA Expenditures
	\$ -	\$ -

East End Lagoon	FEMA Reimbursements	FEMA Expenditures
	\$ -	\$ -

R.A. Apffel - East Beach	FEMA Reimbursements	FEMA Expenditures
	\$ -	\$ -

Stewart Beach	FEMA Reimbursements	FEMA Expenditures
	\$ -	\$ -

Seawolf Park	FEMA Reimbursements	FEMA Expenditures
	\$ 773,900	\$ 527,200

Urban Park	FEMA Reimbursements	FEMA Expenditures
	\$ -	\$ -

Grand Total - All Funds	FEMA Reimbursements	FEMA Expenditures
	\$ 7,581,600	\$ 8,016,000

Total FEMA - All Funds

Park Board of Trustees of the City of Galveston

Fiscal Year 2025 Budget

Budgeted Grant Reimbursements and Expenditures Summary

Governmental Funds
Enterprise Funds

Beach Cleaning	Grant Reimbursements	Grant Expenditures
	\$ -	\$ -

Debt Service (Settlement Fund)	Grant Reimbursements	Grant Expenditures
	\$ -	\$ -

Nourished Beach	Grant Reimbursements	Grant Expenditures
	\$ 6,758,600	\$ 6,012,100

Tourism Development	Grant Reimbursements	Grant Expenditures
	\$ -	\$ -

East End Lagoon	Grant Reimbursements	Grant Expenditures
	\$ 1,539,100	\$ 1,923,900

Stewart Beach	Grant Reimbursements	Grant Expenditures
	\$ -	\$ -

Urban Park	Grant Reimbursements	Grant Expenditures
	\$ -	\$ -

Beach Patrol	Grant Reimbursements	Grant Expenditures
	\$ -	\$ -

General Fund	Grant Reimbursements	Grant Expenditures
	\$ -	\$ -

Sand Replenishment	Grant Reimbursements	Grant Expenditures
	\$ -	\$ -

Dellanera Park	Grant Reimbursements	Grant Expenditures
	\$ -	\$ -

R.A. Apffel - East Beach	Grant Reimbursements	Grant Expenditures
	\$ -	\$ -

Seawolf Park	Grant Reimbursements	Grant Expenditures
	\$ -	\$ -

Grand Total - All Funds	Grant Reimbursements	Grant Expenditures
	\$ 8,297,700	\$ 7,936,000

Total Grants - All Funds

Park Board of Trustees of the City of Galveston

Fiscal Year 2025

Consolidated Budget



Park Board of Trustees of the City of Galveston - Fiscal Year 2025 Budget

Summary - All Funds

Revenue	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget	FY2025 vs FY2024	
					\$ Increase / (Decrease)	% Increase / (Decrease)
Hotel Occupancy Tax	15,636,557	18,810,000	19,800,000	19,800,000	-	0.0%
Operational	1,350,437	1,403,438	603,500	767,800	164,300	27.2%
City of Galveston	250,000	866,700	2,129,103	1,950,000	(179,103)	-8.4%
Advertising Revenue	265,093	181,494	349,700	255,700	(94,000)	-26.9%
Admissions	3,430,930	3,154,498	3,839,000	3,621,700	(217,300)	-5.7%
Camping	999,677	1,049,700	1,000,000	1,070,800	70,800	7.1%
Sub & Ship	134,639	118,000	115,000	115,000	-	0.0%
Fishing	737,585	998,041	750,000	1,151,300	401,300	53.5%
Grant	710,958	1,466,724	8,465,800	8,297,700	(168,100)	-2.0%
FEMA	6,233,936	11,194,465	11,784,500	7,581,600	(4,202,900)	-35.7%
Other	662,383	1,260,453	1,039,000	2,282,800	1,243,800	119.7%
Transfers	3,202,596	3,520,051	3,725,900	3,366,400	(359,500)	-9.6%
Cash Use	-	-	4,473,097	1,060,800	(3,412,297)	-76.3%
Total Revenue:	33,614,790	44,023,565	58,074,600	51,321,600	(6,753,000)	-11.6%

Expenses	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget	FY2025 vs FY2024	
					\$ Increase / (Decrease)	% Increase / (Decrease)
Personnel Expense	12,651,413	12,876,241	14,015,500	13,982,800	(32,700)	-0.2%
Materials, Services, & Supplies	7,659,254	10,426,924	10,942,100	10,654,800	(287,300)	-2.6%
Special Projects	1,659,328	2,701,164	4,988,000	3,884,000	(1,104,000)	-22.1%
Revenue Share w/City	14,887,305	1,609,846	1,021,800	1,136,600	114,800	11.2%
Debt Service & Leased Equipment	124,703	864,093	865,800	788,000	(77,800)	-9.0%
Capital	273,192	1,083,452	1,631,300	808,900	(822,400)	-50.4%
Transfers	3,205,198	3,520,051	3,725,900	3,366,400	(359,500)	-9.6%
Grants	686,599	98,096	7,772,200	7,936,000	163,800	2.1%
FEMA	5,879,624	10,990,102	11,191,300	8,016,000	(3,175,300)	-28.4%
Total Expense:	47,026,617	44,169,970	56,153,900	50,573,500	(5,580,400)	-9.9%

Revenue Over/(Under) Expense: (13,411,827) (146,405) 1,920,700 748,100 (1,172,600) -61.1%

FY2025 Projected Beginning Fund Balance: 10,971,336
 Net Cash Impact FY2025: (312,700)
FY2025 Projected Ending Fund Balance: 10,658,636

Park Board of Trustees of the City of Galveston

Consolidated - ALL FUNDS - Fiscal Year 2025 Budget

Account Code	Account Title	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget
4001	Hotel Occupancy Tax - Local	15,636,557	12,540,000	13,200,000	13,200,000
4003	Hotel Occupancy Tax - State	-	6,270,000	6,600,000	6,600,000
4005	State Funds	-	311,000	311,000	311,000
4041	Concession Agreement-Unrestricted	232,710	231,566	298,600	288,000
4050	Loan/Line of Credit Proceeds	-	-	80,100	1,200,000
4100	Interest Income	59,821	48,117	35,000	151,000
4105	Interest Inc - 1994/1999 Fund	1,471	10,736	1,400	1,400
4200	Admissions	2,207,837	2,915,314	4,606,000	4,799,500
4201	Admissions - Military	3,600	3,000	-	-
4202	Admissions - Senior	579	-	-	-
4203	Admissions - Child	261	-	-	-
4205	Bus Parking	1,891	-	-	-
4206	NONRESIDENT-ADULT	657,479	-	-	-
4207	NONRESIDENT-SENIOR	45,590	-	-	-
4208	NONRESIDENT-CHILD	25,208	-	-	-
4210	Beach Park Pass Revenue	53,643	67,854	38,000	35,200
4211	Admissions - \$10	3,220	2,010	-	-
4212	Admissions - \$12	193,416	3,469	-	-
4214	Admissions - \$15	1,048,205	1,227,889	-	-
4215	Camping Admissions-Cash	163,967	-	-	-
4218	Camping-Camping Past Pay Used	835,710	1,049,700	1,000,000	1,070,800
4300	Gross Sales-Food & Beverage	33,117	28,021	103,000	78,800
4305	Gross Sales - Gift Shop	96,191	114,831	90,000	96,600
4330	Washer & Dryers	7,099	6,966	5,500	7,500
4338	Special Event Revenue	27,980	60,202	51,300	235,900
4340	Pavilion Rental	13,715	2,310	20,000	13,000
4405	John's Beach Service	22,236	-	-	-
4425	BP/UP OFFICE RENT	135,480	114,550	-	19,500
4426	Office Rent - 601 Tremont	72,516	90,000	97,200	97,200
4427	PO LEASE-601 TREMONT	43,984	51,700	51,700	46,500
4428	CHF - Rent	45,797	60,000	60,000	60,000
4435	Surf Camps	900	-	-	-
4460	Advertising	107,994	41,229	112,300	112,300
4466	Trolley Advertising City 50%	109,977	102,858	143,400	143,400
4467	Advertising - Island Soul Mag	47,122	37,407	94,000	-
4510	Corporate Sponsors	18,930	-	50,000	50,000
4585	Miscellaneous Income	8,686	16,073	1,700	1,500
4590	HOT-Short Term Rental Registrations	1,192,382	1,206,902	416,000	416,000
4600	Junior Life Guards	24,632	26,418	30,000	30,000
4650	Grant Proceeds	710,958	1,466,724	8,465,800	8,297,700
4665	FEMA Reimbursement	6,233,936	11,194,465	11,784,500	7,581,600
4670	City of Galveston Reimbursement	250,000	866,700	2,129,103	1,950,000
4675	Sales Tax Discounts	197	153	-	-
4680	Recovered Labor	1,638	1,638	-	-
4682	Gain on Sale of Asset	32,781	63,486	-	-
4685	Unrealized Gain/Loss	2,782	270,226	-	-
Total Revenue:		30,412,195	40,503,513	49,875,603	46,894,400

Consolidated - ALL FUNDS - Fiscal Year 2025 Budget

Account Code	Account Title	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget
Cash Use					
4699	Nonrecurring Revenue Source	-	-	4,473,097	1,060,800
Total Budgeted Cash Use:		-	-	4,473,097	1,060,800
Interfund Transfers In					
4700	Transfer - Beach Cleaning	339,262	415,800	415,800	400,000
4705	Transfer - Beach Patrol	244,000	386,100	386,100	371,400
4710	Transfer - Dellanera Park	104,411	114,799	109,000	115,700
4720	Transfer - Nourished Beach	1,003,900	888,100	888,100	882,400
4725	Transfer- RA Appfel	183,310	94,338	124,400	95,500
4730	Transfer - Seawolf Park	141,475	146,804	157,800	134,000
4735	Transfer- Stewart Beach	218,625	134,910	185,500	143,500
4740	Transfer - Debt Service	-	212,100	332,100	120,000
4745	Transfer - Tourism Development	860,368	990,000	990,000	960,000
4750	Transfer - General Fund	(2,602)	-	-	-
4765	Transfer-SW Parking	109,846	137,100	137,100	143,900
Total Interfund Transfers In:		3,202,595	3,520,051	3,725,900	3,366,400
Total Revenue/Cash/Interfund Transfers In:		33,614,790	44,023,565	58,074,600	51,321,600
Personnel					
5000	Salaries	6,828,408	6,540,858	8,581,300	7,019,500
5003	Salaries-FT Life Grds	974,085	987,897	1,127,800	1,177,600
5005	Salaries-BC Mechanic	212,932	177,415	-	183,700
5010	Salaries-BC West End	603,328	688,308	-	617,600
5015	Salaries-BC Seawall	413,712	512,602	-	440,100
5020	Salaries-East End BC	418,451	600,051	-	513,400
5031	Security Beach Parks	18,595	3,840	-	-
5034	Special Seawall Security	137,255	94,773	149,500	97,600
5038	Overtime	82,671	117,396	154,600	143,400
5042	Incentive Salary	287,476	281,048	187,400	156,200
5047	Auto Allowance	9,729	8,037	-	11,000
5048	Contract Labor	144,538	83,020	247,600	153,400
5050	Payroll Taxes	666,434	694,922	772,700	779,400
5055	Pension Plan	267,609	232,799	394,500	358,500
5060	Employee Insurance	1,227,266	1,314,832	1,331,700	1,335,100
5061	Employee Insurance Contingency	-	1,400	112,000	119,400
5065	Workers Compensation	178,037	283,573	214,000	333,100
5070	TEC - Unemployment	24,970	57,996	15,000	12,800
5071	Leave Liability Accrual Expense	19,279	23,100	23,400	22,500
5073	Telephone Allowance	1,494	260	-	-
5075	Uniforms	68,446	77,112	87,800	100,000
5078	Drug Testing/Background CK	7,980	15,604	17,900	18,500
5079	Employment Recruiting/Relocate	58,718	63,199	14,400	6,400
5080	Salary Contingency	-	16,400	583,900	383,600
Total Personnel Expense:		12,651,413	12,876,441	14,015,500	13,982,800

Consolidated - ALL FUNDS - Fiscal Year 2025 Budget

Account Code	Account Title	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget
Other Expenses					
5100	Alarm Systems	15,391	14,275	14,200	12,300
5110	Auto/Mileage Reimbursement	11,378	11,263	27,200	31,200
5115	Advertising & Promotional	66,664	71,121	56,900	78,900
5117	Bank Charges	194,741	172,879	195,200	192,600
5118	Cash Over/Short	2,029	2,087	-	-
5120	Cleaning Supplies	13,832	15,695	29,600	26,900
5121	PBP Convenience Fees	56,925	59,100	75,000	65,000
5123	Credit Card Charges-HOT	(914)	-	-	-
5124	HOT Collection-Misc. Expense	116,336	326,000	326,000	326,200
5125	Contract Services	323,584	296,953	399,100	380,900
5130	Copy Lease	5,944	26,920	33,900	34,900
5135	Data Process/Soft Maintenance	262,335	403,612	409,200	465,100
5140	Dues & Subscriptions	16,645	41,567	41,800	44,300
5150	Floral /Client Amenities	264	336	1,500	1,500
5152	Human Resources	9,999	9,261	10,000	10,000
5155	Office Supplies	40,238	44,143	49,700	56,400
5156	Interest Expense	90,390	32,806	34,000	32,300
5157	Paper Goods	14,116	16,137	25,600	26,900
5162	Signage	26,364	96,600	104,200	103,700
5163	Licenses/Permits	3,426	3,031	5,300	5,200
5164	Meetings & Seminars	49,292	38,933	94,600	90,000
5165	Memberships	129,236	155,229	176,900	180,900
5166	Travel / Seminars	6,422	18,032	35,100	49,600
5167	CTA Expenses	16,163	14,260	9,000	56,000
5170	Miscellaneous	25,592	16,099	42,800	37,200
5175	Office Rent	236,980	307,100	197,400	187,000
5185	Supplies	42,253	36,840	56,200	52,300
5187	Tickets	5,262	8,653	12,700	5,000
5189	Telephone/Cells/Internet	172,126	208,847	206,900	205,300
5190	Utilities/Elec/Gas/Water	207,103	196,150	210,200	210,200
5195	FEMA Storm Repairs	5,879,624	10,990,102	11,191,300	8,016,000
5200	Audit Fees	88,065	163,100	78,900	166,200
5202	Legal Fees	424,941	402,527	173,500	355,000
5204	Professional Fees	342,171	646,627	956,600	647,400
5230	Insurance - Auto/Property	429,545	471,020	505,900	522,300
5232	Insurance - Liability	157,338	166,424	151,500	168,100
5240	M&R- Bldgs.	271,814	258,519	327,700	406,300
5242	M & R - Equip.	188,371	173,368	219,400	240,400
5250	Capital Improvements	165,698	318,525	539,600	386,000
5251	FFE/Capital - Financed	-	367,600	367,600	261,900
5252	Equipment Purchase	12,373	674,046	987,200	303,900
5253	Leased Equipment	28,369	436,768	430,300	458,900
5254	Small Tools & Equipment	106,640	162,734	130,500	135,100
5255	Loss on Sale of Asset	1,967	-	-	-
5256	Equipment Rental	11,223	43,500	62,500	59,500
5258	City of Galveston Capital Reserve Fund	262,599	248,684	313,100	275,100
5259	City of Galveston M&R Fund	282,386	165,789	208,800	183,600

Consolidated - ALL FUNDS - Fiscal Year 2025 Budget

Account Code	Account Title	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget
5260	Gasoline	218,242	225,592	232,100	234,400
5300	Marketing Travel	169,850	251,612	327,200	395,300
5301	Marketing Travel Reimbursement	-	-	(17,000)	(17,000)
5302	Promotional Travel	18,471	10,000	20,000	20,000
5305	Media Placement	1,920,655	3,179,348	3,000,000	2,250,000
5310	Preplacement	-	-	5,000	5,000
5315	Media Production	15,080	22,400	25,000	30,000
5320	Public Relations	73,780	146,777	176,700	173,600
5325	Local Marketing	2,848	3,000	3,000	3,500
5335	Photography	22,658	36,842	34,400	55,000
5340	Promotion Materials	90,840	76,225	106,200	116,600
5345	Advertising Stewart Beach	72,910	103,279	118,000	100,000
5348	Advertising-R.A. Apffel	54,607	87,553	103,000	100,000
5352	Business Development	188,035	263,433	266,000	266,000
5355	Sponsorship/Mktg Coop	36,367	52,099	64,000	125,500
5365	Letter Response:Postage	29,296	34,320	30,000	40,000
5370	Courier Service	7,335	5,580	10,700	5,600
5385	Collateral	198,414	255,809	291,800	274,500
5390	Site Tours/Convention Solicitations	84,207	93,497	112,000	153,000
5401	Dumping Fees	34,620	64,234	68,000	70,000
5407	Grant	686,599	98,096	7,772,200	7,936,000
5410	Stock-Batteries, Fluid, Oil	9,741	10,000	11,000	11,000
5415	Welding Supplies	5,475	6,500	7,800	7,800
5420	Port-o-lets	62,079	71,269	68,300	110,100
5601	Buoys	3,827	7,716	10,000	17,900
5605	Buoy Construction	-	7,173	6,500	6,500
5610	Community Awareness	4,050	5,555	12,500	14,000
5615	Junior Life Guards/Expense	15,848	18,547	26,000	20,000
5625	First Aid Supplies	11,502	17,728	27,700	30,000
5630	Tower Construction	4,988	7,400	7,400	7,400
5635	Training	71,860	156,797	189,000	203,900
5710	Trash Barrel Liners	21,456	34,105	39,600	40,600
5720	Trash Barrels	3,845	19,517	51,800	51,800
5815	Wrist Bands	2,717	3,000	3,000	3,000
5830	Landscaping	93,154	90,881	104,500	119,000
6000	Related Service Expenses	209,119	257,983	301,800	301,800
6005	Cost of Sales-Store/Snack Bar	31,754	20,107	18,000	36,000
6010	Cost of Sales - Gift Shop	21,101	37,681	9,700	35,000
6020	Damaged Spoiled	-	2,500	2,500	2,500
6025	Beach User Expenses	(209,119)	(257,983)	(301,800)	(301,800)
7000	Special Projects	308,714	487,011	628,000	804,000
7001	New Special Projects	4,040	-	-	-
7002	Anticipated Special Projects	1,346,574	-	-	-
7006	Contingency-Board Approval Req	-	2,214,153	4,360,000	3,080,000
7007	Revenue Sharing	14,342,320	1,195,372	499,900	677,900
7100	Radio Expense	66,906	17,509	56,400	55,400
Total Other Expense:		31,170,007	27,773,478	38,412,500	33,224,300

Consolidated - ALL FUNDS - Fiscal Year 2025 Budget

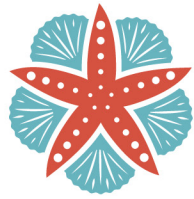
Account Code	Account Title	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget
Interfund Transfers Out					
8000	Transfer - General Fund	2,132,598	2,474,056	2,484,800	2,410,700
8001	Transfer - Stewart Beach	-	24,300	24,300	-
8003	Transfer - Beach Cleaning	350,000	350,000	350,000	350,000
8006	Transfer - Beach Patrol	722,600	483,896	559,000	485,700
8009	Transfer - R. A. Apffel Park	-	-	120,000	120,000
8010	Transfer - Seawolf Park	-	187,800	187,800	-
Total Interfund Transfers Out:		3,205,198	3,520,051	3,725,900	3,366,400
Grand Total All Expense:		47,026,617	44,169,970	56,153,900	50,573,500
Grand Total Revenue Over/(Under) Expense:		(13,411,827)	(146,405)	1,920,700	748,100

Park Board of Trustees of the City of Galveston

Fiscal Year 2025

Governmental Fund Budgets





GALVESTON PARK BOARD

Beach Cleaning:

Revenue Sources:

- Hotel Occupancy Tax (HOT) remained constant at \$4,158,000 from FY2024 to FY2025.
 - Based on a \$3.3 million penny value.
- Other revenue sources increased \$25,000 from FY2024 to FY2025.
 - The increase is the interest income expected to be earned on HOT cash investments.
- FEMA revenue stayed the same at \$12,700 from FY2024 to FY2025.
- Transfers-in remained unchanged at \$350,000 from FY2024 to FY2025.
 - This is the transfer of HOT from Nourished Beach, which is used to clean and maintain nourished beaches along the seawall.
- No budgeted cash use.
- Total revenue decreased by \$587,200 (11%) from FY2024 to FY2025 – due to no budgeted cash use.

Expenses:

- Personnel expenses decreased slightly by \$30,200 (0.9%) from FY2024 to FY2025.
 - Savings were realized in employer-paid insurance and retirement plan contributions.
- Materials, Supplies, Services, etc. expenses increased by \$16,500 (2.2%) from FY2024 to FY2025.
 - Professional service expenses like legal and audit services have increased.
- Capital expenses decreased significantly by \$581,600 (92.7%) from FY2024 to FY2025.
 - Several pieces of heavy equipment were purchased over the last few years, reducing the need for capital equipment in FY2025.
 - Equipment purchases in the FY2025 draft budget include a diagnostic computer for the maintenance crew and 2 dump trailers.
- Debt Service and Leased Equipment was reduced by \$15,700 (4.9%) from FY2024 to FY2025.
 - Includes mortgage on maintenance facility and leased vehicles.
- Transfers-out decreased by \$15,800 (3.8%) from FY2024 to FY2025.
- FEMA expenses remained constant at \$3,800.
 - For disaster consulting services.
- Total expenses decreased by \$626,800 (11.7%) from FY2024 to FY2025.

Revenue Over/(Under) Expenses:

- In FY2025, there is a budgeted positive net income of \$39,600, and no budgeted use of reserves.
- The projected ending fund balance is \$2,767,210.

This FY2025 Beach Cleaning draft budget indicates a reduction in both revenue (budgeted cash reserve use) and expenses from FY2024 to FY2025, with a positive revenue over expenses for FY2025, indicating improved financial performance compared to previous years.

Beach Cleaning - Fiscal Year 2025 Budget

Summary - All Departments

Revenue	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget	FY2025 vs FY2024	
					\$ Increase / (Decrease)	% Increase / (Decrease)
Hotel Occupancy Tax	3,211,727	3,950,100	4,158,000	4,158,000	-	0.0%
City of Galveston	200,000	200,000	200,000	200,000	-	0.0%
Grant	-	-	-	-	-	0.0%
FEMA	10,041	765	12,700	12,700	-	0.0%
Other	14,423	275,139	19,500	44,500	25,000	128.2%
Transfers	350,000	350,000	350,000	350,000	-	0.0%
Cash Use	-	-	612,200	-	(612,200)	-100.0%
Total Revenue:	3,786,190	4,776,004	5,352,400	4,765,200	(587,200)	-11.0%

Expenses	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget	FY2025 vs FY2024	
					\$ Increase / (Decrease)	% Increase / (Decrease)
Personnel Expense	2,754,013	3,054,430	3,234,400	3,204,200	(30,200)	-0.9%
Materials, Services, & Supplies	577,267	632,866	750,500	767,000	16,500	2.2%
Special Projects	-	-	-	-	-	#DIV/0!
Revenue Share w/City	2,459,395	-	-	-	-	#DIV/0!
Debt Service & Leased Equip.	57,421	293,746	320,300	304,600	(15,700)	-4.9%
Capital	-	444,853	627,600	46,000	(581,600)	-92.7%
Transfers	339,262	415,800	415,800	400,000	(15,800)	-3.8%
Grants	-	-	-	-	-	#DIV/0!
FEMA	3,408	-	3,800	3,800	-	0.0%
Total Expense:	6,190,766	4,841,693	5,352,400	4,725,600	(626,800)	-11.7%

Revenue Over/(Under) Expense: **(2,404,576)** **(65,690)** - **39,600** **39,600** **#DIV/0!**

FY2025 Projected Beginning Fund Balance: 2,727,610
 Net Cash Impact FY2025: 39,600
FY2025 Projected Ending Fund Balance: 2,767,210

Beach Cleaning - Fiscal Year 2025 Budget

Department 70 - HOT Administration

Account Code	Account Title	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget
4001	Hotel Occupancy Tax - Local	3,211,727	1,567,500	1,650,000	1,650,000
4003	Hotel Occupancy Tax - State	-	2,382,600	2,508,000	2,508,000
4100	Interest Income	2	7	-	25,000
4338	Special Event Revenue	10,755	-	-	-
4585	Miscellaneous Income	3,665	-	-	-
4650	Grant Proceeds	-	-	-	-
4665	FEMA Reimbursement	10,041	-	-	-
4670	City of Galveston Reimbursement	200,000	-	-	-
4699	Nonrecurring Revenue Source	-	-	612,200	-
4720	Transfer - Nourished Beach	350,000	350,000	350,000	350,000
Total Revenue:		3,786,190	4,300,107	5,120,200	4,533,000

Personnel

5000	Salaries	253,389	120,949	219,900	187,000
5005	Salaries-BC Mechanic	212,932	166,015	181,200	172,300
5010	Salaries-BC West End	603,328	646,808	657,200	576,100
5015	Salaries-BC Seawall	413,712	486,702	412,500	414,200
5020	Salaries-East End BC	418,451	573,651	420,000	487,000
5038	Overtime	8,844	11,488	54,800	51,300
5047	Auto Allowance	175	-	-	-
5048	Contract Labor	133,261	63,320	197,900	108,700
5050	Payroll Taxes	142,470	148,190	144,800	155,300
5055	Pension Plan	48,411	35,820	94,600	92,200
5060	Employee Insurance	383,979	423,201	371,000	393,700
5061	Employee Insurance Contingency	-	-	37,100	39,400
5065	Workers Compensation	88,804	126,750	80,400	172,800
5070	TEC - Unemployment	16,425	9,888	5,500	5,200
5071	Leave Liability Accrual Expense	2,366	9,100	9,100	8,500
5073	Telephone Allowance	29	-	-	-
5075	Uniforms	26,070	30,820	31,900	35,000
5078	Drug Testing/Background CK	1,369	1,727	800	800
5080	Salary Contingency	-	-	115,700	104,700
Total Personnel Expense:		2,754,013	2,854,430	3,034,400	3,004,200

Other Expenses

5100	Alarm Systems	2,740	2,400	3,000	3,000
5120	Cleaning Supplies	715	1,471	3,000	3,000
5125	Contract Services	57,688	35,710	60,000	60,000
5135	Data Process/Soft Maintenance	14,762	24,281	20,500	20,200
5140	Dues & Subscriptions	-	300	300	300
5155	Office Supplies	2,119	1,944	2,500	2,500
5156	Interest Expense	37,003	22,000	22,000	19,200
5157	Paper Goods	1,285	1,600	1,200	1,200
5162	Signage	1,454	363	2,400	2,400
5163	Licenses/Permits	-	200	200	200
5164	Meetings & Seminars	4,151	2,658	6,600	6,600
5165	Memberships	100	700	700	700
5166	Travel / Seminars	-	-	8,000	8,200
5170	Miscellaneous	4,025	116	700	1,000

Beach Cleaning - Fiscal Year 2025 Budget

Department 70 - HOT Administration

Account Code	Account Title	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget
5185	Supplies	12,982	14,702	16,000	15,000
5189	Telephone/Cells/Internet	19,155	23,436	24,000	24,000
5190	Utilities/Elec/Gas/Water	17,749	18,317	23,000	23,000
5195	FEMA Storm Repairs	3,408	-	-	-
5200	Audit Fees	14,574	23,286	14,900	24,000
5202	Legal Fees	663	30,407	25,000	33,000
5204	Professional Fees	-	3,000	3,000	3,000
5230	Insurance - Auto/Property	68,074	75,927	93,400	88,000
5232	Insurance - Liability	31,050	37,812	43,400	48,400
5240	M&R- Bldgs.	15,468	11,768	20,500	20,500
5242	M & R - Equip.	84,421	60,413	72,000	72,000
5251	FFE/Capital - Financed	-	57,000	57,000	56,500
5252	Equipment Purchase	-	444,853	627,600	46,000
5253	Leased Equipment (vehicles)	20,418	214,746	241,300	228,900
5254	Small Tools & Equipment	9,957	5,876	11,700	11,700
5256	Equipment Rental	4,665	-	12,500	12,500
5260	Gasoline	145,909	148,000	148,000	148,000
5401	Dumping Fees	31,503	55,008	62,000	62,000
5407	Grant	-	-	-	-
5410	Stock-Batteries, Fluid, Oil	9,741	10,000	11,000	11,000
5415	Welding Supplies	5,475	6,500	7,800	7,800
5420	Port-o-lets	7,148	9,600	9,600	9,600
5625	First Aid Supplies	229	500	1,200	1,200
5635	Training	3,403	14,579	17,600	18,200
5710	Trash Barrel Liners	2,657	3,640	4,000	4,000
5720	Trash Barrels	3,404	8,353	9,300	9,300
7007	HOT Revenue Share w/City	2,459,395	-	-	-
7100	Radio Expense	-	-	11,500	11,500
Total Other Expenses:		3,097,491	1,371,464	1,698,400	1,117,600
8000	Transfer - General Fund	339,262	415,800	415,800	400,000
Total Transfers:		339,262	415,800	415,800	400,000
Dept 70 Total Expense:		6,190,766	4,641,693	5,148,600	4,521,800
Dept 70 Total Revenue Over/(Under) Expense:		(2,404,576)	(341,587)	(28,400)	11,200

Beach Cleaning - Fiscal Year 2025 Budget

Department 71 - Other Revenue and Expense

Account Code	Account Title	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget
4338	Special Event Revenue	-	19,500	19,500	19,500
4425	UP OFFICE RENT	-	1,250	-	-
4585	Miscellaneous Income	-	12,748	-	-
4650	Grant Proceeds	-	-	-	-
4665	FEMA Reimbursement	-	765	12,700	12,700
4670	City of Galveston Reimbursement	-	200,000	200,000	200,000
4675	Sales Tax Discount	-	2	-	-
4685	Unrealized Gain on Sale of Asset	-	241,632	-	-

Total Revenue: - **475,897** **232,200** **232,200**

Personnel

5000	Salaries	-	13,800	13,800	13,800
5005	Salaries-BC Mechanic	-	11,400	11,400	11,400
5010	Salaries-BC West End	-	41,500	41,500	41,500
5015	Salaries-BC Seawall	-	25,900	25,900	25,900
5020	Salaries-East End BC	-	26,400	26,400	26,400
5038	Overtime	-	3,500	3,500	3,500
5048	Contract Labor	-	12,100	12,100	12,100
5050	Payroll Taxes	-	9,100	9,100	9,100
5055	Pension Plan	-	6,000	6,000	6,000
5060	Employee Insurance	-	27,500	27,500	27,500
5065	Workers Compensation	-	11,500	11,500	11,500
5070	TEC - Unemployment	-	300	300	300
5071	Leave Liability Accrual Expense	-	600	600	600
5075	Uniforms	-	2,000	2,000	2,000
5078	Drug Testing/Background CK	-	100	100	100
5080	Salary Contingency	-	8,300	8,300	8,300

Total Personnel Expense: - **200,000** **200,000** **200,000**

Other Expenses

5195	FEMA Storm Repairs	-	-	3,800	3,800
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Total Other Expenses: - - **3,800** **3,800**

Dept 71 Total Expense: - **200,000** **203,800** **203,800**

Dept 71 Total Revenue Over/(Under) Expense: - **275,897** **28,400** **28,400**

BC Grand Total Revenue Over/(Under) Expense: **(2,404,576)** **(65,690)** - **39,600**

**Fiscal Year 2025 Budget
Beach Cleaning
Line Item Support**

<u>Account</u>	<u>Name</u>	<u>Description</u>	<u>Dept 70 - HOT Cost</u>	<u>Dept 71 Cost</u>
5000-5030	Salaries	All locations	\$ 1,836,600	\$ 119,000
5038	Overtime		\$ 51,300	\$ 3,500
5048	Contract Labor	Seawall	36,300	4,000
		West End	35,200	5,100
		East End Parks	37,200	3,000
			\$ 108,700	\$ 12,100
5050	Employer-paid Taxes	All locations	\$ 155,300	\$ 9,100
5055	Retirement Plan	All locations	\$ 92,200	\$ 6,000
5060	Employee Insurance	All locations	\$ 393,700	\$ 27,500
5061	Emp. Ins. Contingency		\$ 39,400	\$ -
5065	Workers Comp Insurance	All locations	\$ 172,800	\$ 11,500
5070	TEC-Unemployment		\$ 5,200	\$ 300
5071	Leave Liability Accrual		\$ 8,500	\$ 600
5075	Uniforms	ACE - Uniform Service	22,000	1,000
		PPE & Outer Wear	13,000	1,000
			\$ 35,000	\$ 2,000
5078	Drug Testing/Background Cks	Drug Tests	300	100
		Background Checks	500	-
			\$ 800	\$ 100
5080	Salary Contingency	4% Market/Merit Pool	\$ 104,700	\$ 8,300
5100	Alarms	Tool Room	1,020	-
		Maintenance Shop	1,380	-
		Batteries/Code changes	600	-
			\$ 3,000	\$ -
5120	Cleaning Supplies	Soap, Sanitizer, Windex, etc.	\$ 3,000	\$ -
5125	Contract Services	Pot-O-Gold Dumpster	46,928	-
		Sparklets Water Service	8,119	-
		Genesis Pest Control	1,143	-
		Fire Alarm & Extinguisher Inspection	476	-
		Elevator Inspection	191	-
		Elevator Mtc. (Schindler)	3,143	-
			\$ 60,000	\$ -

**Fiscal Year 2025 Budget
Beach Cleaning
Line Item Support**

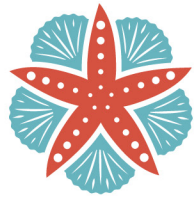
<u>Account</u>	<u>Name</u>	<u>Description</u>	<u>Dept 70 - HOT Cost</u>	<u>Dept 71 Cost</u>
5135	Data Processing/Software Maintenance	GCS IT Annual Support & Managed Services	19,600	-
		Facility Dude Maintenance	600	-
			\$ 20,200	\$ -
5140	Dues & Subscriptions	Industry Publications	\$ 300	\$ -
5155	Office Supplies	General Office Supplies	\$ 2,500	\$ -
5156	Interest Expense	MNB Note (Mtc Facility)	\$ 19,200	\$ -
5157	Paper Goods	Tissue, Towels, Toilet Paper, etc.	\$ 1,200	\$ -
5162	Signage	Placards, Decals, Bollards, etc.	\$ 2,400	\$ -
5163	Licenses/Permits	Elevator Compliance Permit	100	-
		Fire Alarm Compliance Permit	100	-
			\$ 200	\$ -
5164	Meetings & Seminars	ASBPA Regional/Nat'l	1,500	-
		HASC Safety Classes (Certification)	600	-
		Fleet Pro Seminar (CZM)	2,000	-
		CZM Staff Meetings	2,500	-
			\$ 6,600	\$ -
5165	Memberships	ASBPA (company membership)	100	-
		Texas SmartBuy	200	-
		Fleet Pro Membership	400	-
		\$ 700	\$ -	
5166	Travel	Regional and Nat. Conference Travel	\$ 8,200	\$ -
5170	Miscellaneous	Miscellaneous	700	-
		Employee Recognition	300	-
			\$ 1,000	\$ -
5185	Supplies	Nuts/Bolts/Paints/Rope/Bollards/etc.	\$ 15,000	\$ -
5189	Telephone/Cell/Internet	Xfinity (Network)	6,480	-
		Xfinity (Dedicated Service)	2,160	-
		T-Mobile	7,800	-
		T-Mobile HotSpot	720	-
		AT&T (3 ALARM lines)	2,640	-
		GCS-3CX	2,300	-
		Cell Phone Reimbursement	200	-
		Repairs, equipment, etc.	1,700	-
			\$ 24,000	\$ -
5190	Utilities	Water & Electricity	\$ 23,000	\$ -

**Fiscal Year 2025 Budget
Beach Cleaning
Line Item Support**

<u>Account</u>	<u>Name</u>	<u>Description</u>	<u>Dept 70 - HOT Cost</u>	<u>Dept 71 Cost</u>
5195	FEMA Expenditures	Disaster Consulting Services	\$ -	\$ 3,800
5200	Audit Fees	External Audit	\$ 24,000	\$ -
5202	Legal Fees	Legal Counsel	\$ 33,000	\$ -
5204	Professional Fees	Maximus-Cost Allocation Study	1,250	-
		Meteorological Reporting	1,750	-
			\$ 3,000	\$ -
5230	Insurance - Auto/Property	Auto/Property Insurance	\$ 88,000	\$ -
5232	Insurance - Liability	Liability Insurance	\$ 48,400	\$ -
5240	M & R Building	Car Wash Misc	1,500	-
		Elevator Repairs	2,000	-
		Gate/Fence Repairs	2,000	-
		Misc.(HVAC/Plumbing/Electric/et.)	15,000	-
			\$ 20,500	\$ -
5242	M & R Equipment	Equipment Maintenance & Repair	44,000	-
		Vehicle Maintenance & Repair	28,000	-
			\$ 72,000	\$ -
5251	Debt Service - Principal	MNB Note Payable (Mtc Facility)	\$ 56,500	\$ -
5252	Equipment Purchase	Diagnostic computer for shop	10,000	-
		2 Additional Trailers	36,000	-
			\$ 46,000	\$ -
5253	Leased Equip	EFM - 2 GMC Sierras - Existing	15,300	-
		EFM - 3 F-250s - Existing	27,500	-
		EFM -2 1 Ton Pick-Up Truck - New	41,200	-
		EFM - 8 RAM 1500s - Existing	87,600	-
		EFM - 5 RAM 1500 Classics	57,300	-
			\$ 228,900	\$ -
5254	Small Tools & Equipment	String Trimmers	3,500	-
		Leaf Blowers	1,000	-
		Laptop	1,200	-
		Fire extinguishers	4,500	-
		Chainsaws	1,500	-
			\$ 11,700	\$ -

**Fiscal Year 2025 Budget
Beach Cleaning
Line Item Support**

<u>Account</u>	<u>Name</u>	<u>Description</u>	<u>Dept 70 - HOT Cost</u>	<u>Dept 71 Cost</u>
5256	Equipment Rental	Backhoes, Pumps, Compressors	\$ 12,500	\$ -
5260	Gasoline	Vehicles/Equipment	\$ 148,000	\$ -
5401	Dumping Fees	Transfer Station/Landfill Charges	55,000	-
		Holiday Surcharge	7,000	-
			\$ 62,000	\$ -
5410	Stock-Batteries, Oil, Fluid	Oil	2,000	-
		Hydraulic Fluid	3,000	-
		Batteries	2,000	-
		Diesel Exhaust Fluid	2,000	-
		Brake fluid/windshield cleaner/etc.	2,000	-
			\$ 11,000	\$ -
5415	Welding Supplies	Welding Supplies	2,400	-
		Cylinder Rentals	5,400	-
			\$ 7,800	\$ -
5420	Port-a-lets	Port-a-let rental	\$ 9,600	\$ -
5625	First Aid Supplies	First-Aid Kits & Supplies	\$ 1,200	\$ -
5635	Training	Percipio Training	11,000	-
		Sea Turtle Training Seminar	2,000	-
		CPR Training	850	-
		Training	750	-
		Mechanic Training	3,000	-
		Transforming Local Government	600	-
			\$ 18,200	\$ -
5710	Trash Barrel Liners	As Needed	\$ 4,000	\$ -
5720	Trash Barrels/Timbers	Trash Barrels plus shipping	\$ 9,300	\$ -
7100	Radio Expense	Emergency Management	1,800	-
		Apex 4000 radios	8,700	-
		Apex radio batteries	1,000	-
			\$ 11,500	\$ -
8000	Transfer to General Fund	Administrative Services Rendered	\$ 400,000	\$ -



GALVESTON PARK BOARD

Beach Patrol:

Revenue Sources:

- HOT revenue remained steady at \$3,861,000 from FY2024 to FY2025
 - Based on a \$3.3 million HOT penny value.
- Other revenue sources increased by \$25,000 (7.3%) from FY2024 to FY2025:
 - Includes \$25,000 in interest income from HOT cash balances.
 - Includes a \$311,000 appropriation from the General Land Office (GLO) for lifeguard salaries in department 71 – Non-HOT.
- FEMA revenue decreased by \$62,200 (100%) from FY2024 to FY2025:
 - This decrease is due to receipt of the FEMA reimbursement.
- Transfers-in decreased by \$73,300 (13.1%) from FY2024 to FY2025:
 - This is due to transfers from the parks for security services being reduced based on operation need assessments by the Director of Coastal Operations.
 - Transfers-in include amounts from R.A. Apffel - East Beach, Stewart Beach, and Seawolf Park for security services, and Nourished Beach for life guarding and patrolling recently laid beaches.
- No budgeted cash reserve use in FY2025.
- Total revenue decreased by \$1,328,800 (22%) from FY2024 to FY2025.
 - The decrease is attributed to no cash use and reduced transfers from the parks.

Expenses:

- Personnel expenses decreased slightly by \$58,100 (1.8%) from FY2024 to FY2025:
 - Seasonal salaries remained unchanged.
- Material, Supplies, and Services increased by \$85,600 (16.5%) from FY2024 to FY2025:
 - Increased costs were primarily related to increased legal fees.
- Capital expenses decreased by \$34,000 (21.3%) from FY2024 to FY2025:
 - Capital expenditures include a jet ski (part of the regular rotation), vehicle outfitting, a vehicle for the Junior Guard program and general Beach Patrol use, and new paddleboards.
- Debt Service and Leased Equipment increased by \$2,400, or 1.8%.
 - Includes leased vehicles. No external debt in this fund.
- Special projects decreased by \$1,650,000 from FY2024 to FY2025
 - The decrease is related to the one-time appropriation for temporary office/storage trailers that were purchased in FY2024. The trailers are needed due to the pending demolition of the pavilion at Stewart Beach, where Beach Patrol is headquartered.
- Transfers-out decreased by \$14,700 (3.8%) from FY2024 to FY2025:
 - This decrease reflects reduced transfers for administrative services to the General Fund.
- Total expenses decreased by \$1,668,800, or 27.6% from FY2024 to FY2025

Revenue Over/(Under) Expenses:

- In FY2025, there's a positive revenue over expenses of \$340,000, indicating improved financial performance.
- The projected ending fund balance for FY2025 is \$3,315,588, ensuring operational stability and financial health.

This FY2025 Beach Patrol draft budget illustrates adjustments in revenue and expenses, leading to enhanced financial performance compared to FY2024.

Beach Patrol - Fiscal Year 2025 Budget

Summary - All Departments

Revenue	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget	FY2025 vs FY2024	
					\$ Increase / (Decrease)	% Increase / (Decrease)
Hotel Occupancy Tax	2,741,251	3,667,950	3,861,000	3,861,000	-	0.0%
Grant	-	-	-	-	-	#DIV/0!
FEMA	62,242	-	62,200	-	(62,200)	-100.0%
Other	52,972	375,813	341,000	366,000	25,000	7.3%
Transfers	722,600	483,896	559,000	485,700	(73,300)	-13.1%
Cash Use	-	-	1,218,300	-	(1,218,300)	-100.0%
Total Revenue:	3,579,065	4,527,658	6,041,500	4,712,700	(1,328,800)	-22.0%

Expenses	FY2023 Actual	FY2024 Budget	FY2024 Budget	FY2025 Budget	FY2025 vs FY2024	
					\$ Increase / (Decrease)	% Increase / (Decrease)
Personnel Expense	3,097,575	2,945,554	3,194,200	3,136,100	(58,100)	-1.8%
Materials, Services, & Supplies	584,020	594,703	518,100	603,700	85,600	16.5%
Special Projects	-	479,791	1,650,000	-	(1,650,000)	-100.0%
Revenue Share w/City	2,495,262	-	-	-	-	#DIV/0!
Debt & Leased Equipment	7,248	159,861	133,600	136,000	2,400	1.8%
Capital	14,226	94,733	159,500	125,500	(34,000)	-21.3%
Transfers	244,000	386,100	386,100	371,400	(14,700)	-3.8%
Grants	-	-	-	-	-	#DIV/0!
FEMA	-	-	-	-	-	#DIV/0!
Total Expense:	6,442,331	4,660,742	6,041,500	4,372,700	(1,668,800)	-27.6%

Revenue Over/(Under) Expense: **(2,863,266)** **(133,083)** - **340,000** **340,000** **#DIV/0!**

FY2025 Projected Beginning Fund Balance:	2,975,588
Net Cash Impact FY2025:	340,000
FY2025 Projected Ending Fund Balance:	3,315,588

Beach Patrol - Fiscal Year 2025 Budget

Department 70 - HOT Administration

Account Code	Account Title	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget
4001	Hotel Occupancy Tax - Local	2,741,251	1,567,500	1,650,000	1,650,000
4003	Hotel Occupancy Tax - State	-	2,100,450	2,211,000	2,211,000
4100	Interest income	2	7	-	25,000
4600	Junior Life Guards	24,632	-	-	-
4665	FEMA Reimbursement	62,242	-	-	-
4680	Recovered Labor	1,638	1,638	-	-
4682	Gain on Sale of Asset	26,700	-	-	-
4699	Nonrecurring Revenue Source	-	-	1,218,300	-
4720	Transfer - Nourished Beach	500,000	350,000	350,000	350,000
Total Revenue:		3,356,465	4,019,595	5,429,300	4,236,000

Personnel

5000	Salaries	1,421,739	1,139,910	1,132,000	1,132,000
5003	Salaries-FT Life Grds	974,085	872,097	1,012,000	1,061,800
5038	Overtime	50,805	54,404	67,300	59,600
5042	Incentive Salary	104,886	93,648	-	-
5050	Payroll Taxes	131,271	113,536	173,500	161,900
5055	Pension Plan	42,220	31,948	50,600	35,400
5060	Employee Insurance	123,077	112,801	120,100	123,800
5061	Employee Insurance Contingency	-	-	12,000	12,400
5065	Workers Compensation	38,431	59,500	43,800	46,900
5070	TEC - Unemployment	67	14,263	100	-
5071	Leave Liability Accrual Expense	6,935	2,400	2,700	2,400
5075	Uniforms	26,403	24,800	24,000	31,500
5078	Drug Testing/Background CK	4,150	6,300	7,800	7,800
5079	Employment Recruiting/Relocate	253	-	800	800
5080	Salary Contingency	-	-	70,900	39,000
Total Personnel Expense:		2,924,321	2,525,608	2,717,600	2,715,300

Other Expenses

5115	Advertising & Promotional	168	977	500	1,300
5117	Bank Charges	49	0	-	-
5120	Cleaning Supplies	-	1,500	2,500	2,500
5125	Contract Services	5,015	3,760	3,400	3,400
5135	Data Process/Soft Maintenance	27,374	39,492	33,900	35,400
5140	Dues & Subscriptions	30	-	-	-
5155	Office Supplies	4,795	5,479	5,500	6,500
5156	Interest Expense	14,729	-	-	-
5157	Paper Goods	-	696	2,400	2,400
5162	Signage	18,120	73,813	60,000	60,000
5163	Licenses/Permits	2,925	2,431	4,600	4,600
5164	Meetings & Seminars	11,966	12,167	20,400	21,200
5165	Memberships	6,550	9,148	10,000	9,900
5166	Travel	-	6,918	14,600	14,700
5170	Miscellaneous	3,149	-	-	-
5175	Office Rent	105,600	105,700	-	8,900
5185	Supplies	7,448	7,900	8,500	8,000
5189	Telephone/Cells/Internet	17,751	18,100	18,100	17,700
5200	Audit Fees	12,783	15,887	10,000	14,000
5202	Legal Fees	2,189	43,773	500	45,000

Beach Patrol - Fiscal Year 2025 Budget

Department 70 - HOT Administration

Account Code	Account Title	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget
5204	Professional Fees	-	-	1,300	1,200
5230	Insurance - Auto/Property	9,916	10,584	17,200	17,200
5232	Insurance - Liability	43,817	48,167	50,000	50,000
5240	M&R- Bldgs.	70,115	-	-	-
5242	M & R - Equip.	38,921	37,506	37,400	57,000
5252	Equipment Purchase	13,690	94,733	159,500	125,500
5253	Leased Equipment	(24,102)	143,240	100,000	117,800
5254	Small Tools & Equipment	16,055	8,387	17,000	17,000
5260	Gasoline	43,762	32,235	45,000	45,000
5370	Courier Service	60	29	300	300
5601	Buoys	3,827	7,716	10,000	16,400
5605	Buoy Construction	-	7,173	6,500	6,500
5610	Community Awareness	3,462	1,955	4,500	5,000
5615	Junior Life Guards/Expense	15,848	-	-	-
5625	First Aid Supplies	11,229	14,328	22,300	22,300
5630	Tower Construction	4,988	7,400	7,400	7,400
5635	Training	27,037	27,400	27,400	28,600
7006	Special Projects - Board Approval Req.	-	479,791	1,650,000	-
7007	HOT Revenue Share w/City	2,495,262	-	-	-
7100	Radio Expense	39,973	17,209	41,100	41,100
Total Other Expenses:		3,054,500	1,285,593	2,391,800	813,800
Transfers					
8000	Transfer - General Fund	244,000	386,100	386,100	371,400
Total Transfers:		244,000	386,100	386,100	371,400
Dept 70 Total Expense:		6,222,821	4,197,301	5,495,500	3,900,500
Dept 70 Total Revenue Over/(Under) Expense:		(2,866,356)	(177,706)	(66,200)	335,500

Beach Patrol - Fiscal Year 2025 Budget

Department 71 - Other Revenue and Expense

Account Code	Account Title	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget
4005	State Funds	-	311,000	311,000	311,000
4600	Junior Life Guards	-	26,418	30,000	30,000
4650	Grant Proceeds	-	-	-	-
4665	FEMA Reimbursement	-	-	62,200	-
4682	Gain on Sale of Asset	-	36,750	-	-
Total Revenue:		-	374,168	403,200	341,000

Personnel

5000	Salaries	-	129,500	129,500	129,500
5003	Salaries-FT Life Grds	-	115,800	115,800	115,800
5038	Overtime	-	7,700	7,700	7,700
5050	Payroll Taxes	-	19,900	19,900	19,900
5055	Pension Plan	-	5,800	5,800	5,800
5060	Employee Insurance	-	13,700	13,700	13,700
5061	Employee Insurance Contingency	-	1,400	1,400	1,400
5065	Workers Compensation	-	5,000	5,000	5,000
5070	TEC - Unemployment	-	100	100	100
5071	Leave Liability Accrual Expense	-	300	300	300
5075	Uniforms	-	2,700	2,700	2,700
5078	Drug Testing/Background CK	-	900	900	900
5079	Employment Recruiting/Relocate	-	100	100	100
5080	Salary Contingency	-	8,100	8,100	8,100
Total Personnel Expense:		-	311,000	311,000	311,000

Other Expenses

5117	Bank Charges	-	(2)	-	-
5254	Small Tools & Equipment	-	-	-	4,000
5601	Buoys	-	-	-	1,500
5615	Junior Life Guards/Expense	-	18,547	26,000	20,000
Total Other Expenses:		-	18,545	26,000	25,500

Dept 71 Total Expense: - **329,545** **337,000** **336,500**

Dept 71 Total Revenue Over/(Under) Expense: - **44,623** **66,200** **4,500**

Beach Patrol - Fiscal Year 2025 Budget

Department 75 - Park Security

Account Code	Account Title	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget
4725	Transfer- RA Apffel	93,375	54,455	85,000	60,000
4730	Transfer - Seawolf Park	22,725	19,604	30,600	15,300
4735	Transfer- Stewart Beach	106,500	59,837	93,400	60,400
Total Revenue:		222,600	133,896	209,000	135,700

Personnel

5031	Security Parks	18,595	3,840	-	-
5034	Special Seawall Security	137,255	94,773	149,500	97,600
5050	Payroll Taxes	11,923	5,611	11,500	7,500
5065	Workers Compensation	5,482	4,723	4,600	4,700
Total Personnel Expense:		173,255	108,946	165,600	109,800

Other Expenses

5185	Supplies	-	500	500	200
5242	M & R - Equip.	2,165	3,328	4,800	4,000
5252	Equipment Purchase	536	-	-	-
5253	Leased Equipment	16,621	16,621	33,600	18,200
5260	Gasoline	-	3,000	3,000	2,500
7100	Radio Equipment	26,933	-	-	-
5625	First Aid Supplies	-	1,500	1,500	1,000
Total Other Expenses:		46,256	24,950	43,400	25,900

Dept 75 Total Expense: 219,510 133,896 209,000 135,700

Dept 75 Total Revenue Over/(Under) Expense: 3,090 - - -

BP Grand Total Revenue Over/(Under) Expense: (2,863,266) (133,083) - 340,000

**Fiscal Year 2025 Budget
Beach Patrol
Line Item Support**

<u>Account</u>	<u>Name</u>	<u>Description</u>	<u>Dept 70 HOT</u>	<u>Dept 71 Other</u>	<u>Dept 75 Security</u>
5000	Salaries	Seasonal	\$ 1,132,000	\$ 129,500	\$ -
5003	Salaries	Fulltime & Part-time staff	\$ 1,061,800	\$ 115,800	\$ -
5034	Seawall Security	Part-time as Needed	\$ -	\$ -	\$ 97,600
5038	Overtime		\$ 59,600	\$ 7,700	\$ -
5050	Employer-paid Taxes		\$ 161,900	\$ 19,900	\$ 7,500
5055	Retirement Plan		\$ 35,400	\$ 5,800	\$ -
5060	Employer-paid Benefits		\$ 123,800	\$ 13,700	\$ -
5061	Employee Ins. Cont.		\$ 12,400	\$ 1,400	\$ -
5065	Workers Comp Insurance		\$ 46,900	\$ 5,000	\$ 4,700
5070	TEC-Unemployment		\$ -	\$ 100	\$ -
5071	Leave Liability Accrual		\$ 2,400	\$ 300	\$ -
5075	Uniforms	Lifeguard Shirts	6,000	2,700	-
		Lifeguard Shorts	6,000	-	-
		Women's Swimsuits	1,200	-	-
		Broadbrim Hats	1,200	-	-
		Raincoats	200	-	-
		Whistles & Lanyards	1,100	-	-
		Police Shirts	300	-	-
		Police Pants	100	-	-
		Duty Gunbelt & Accessories	400	-	-
		Police Equipment	5,000	-	-
		Patches	400	-	-
		Polo Shirts	1,000	-	-
		Helmets and Lifejackets	800	-	-
		Fins	7,800	-	-
			\$ 31,500	\$ 2,700	\$ -
5078	Drug Testing & Bkgd	Drug Test	4,500	400	-
		Background Checks	3,300	500	-
			\$ 7,800	\$ 900	\$ -
5079	Recruitment	Guards Recruitment	\$ 800	\$ 100	\$ -
5080	Salary Contingency	4% Market/Merit Pool	\$ 39,000	\$ 8,100	\$ -

Fiscal Year 2025 Budget Beach Patrol Line Item Support					
Account	Name	Description	Dept 70 HOT	Dept 71 Other	Dept 75 Security
5115	Advertising & Promotional		\$ 1,300	\$ -	\$ -
5120	Cleaning Supplies	Soap, Gloves, Disinfectant, Windex, etc.	\$ 2,500	\$ -	\$ -
5125	Contract Services	MMI Cleaning Services	\$ 3,400	\$ -	\$ -
5135	Data Processing/Software Maintenance	GCS 911 IT Annual Support & Managed Services	28,100	-	-
		When to Work	650	-	-
		Zoom	250	-	-
		Website Flag System	1,200	-	-
		Body Cams	4,250	-	-
		Lexipol - Continuing Ed EMS/Police	950	-	-
			\$ 35,400	\$ -	\$ -
5155	Office Supplies	Office Supplies	\$ 6,500	\$ -	\$ -
5157	Paper Goods	Toilet Paper, Tissues, Paper Towels	\$ 2,400	\$ -	\$ -
5162	Signage	No Lifeguard on Duty	1,500	-	-
		No Swimming	8,000	-	-
		No Swimming Icon	5,000	-	-
		Dangerous Currents	10,000	-	-
		Surf Condition	10,000	-	-
		Emergency Lane	3,000	-	-
		Poles (4x6x16)	5,000	-	-
		No Surfing	800	-	-
		Vinyl Lettering	400	-	-
		Red Flags	300	-	-
		Yellow Flags	300	-	-
		Green Flags	300	-	-
		Purple Flags	300	-	-
		Orange Flags	300	-	-
		Logo Flag	2,000	-	-
		Arrows	300	-	-
		Flag Clips	300	-	-
		Rip Currents Signs	10,200	-	-
		Posts (4X4X10)	2,000	-	-
			\$ 60,000	\$ -	\$ -
5163	Licenses/Permits	Parking Passes	4,480	-	-
		TX State DoH First Responder Certification	120	-	-
			\$ 4,600	\$ -	\$ -
5164	Meetings & Seminars	USLA Conference Spring	5,600	-	-
		USLA Conferences Fall	5,600	-	-
		Water Safety Conference	3,000	-	-
		Law Enforcement Education	3,000	-	-
		Supervisor/ Staff Meetings	4,000	-	-
			\$ 21,200	\$ -	\$ -

**Fiscal Year 2025 Budget
Beach Patrol
Line Item Support**

<u>Account</u>	<u>Name</u>	<u>Description</u>	<u>Dept 70 HOT</u>	<u>Dept 71 Other</u>	<u>Dept 75 Security</u>
5165	Memberships	CLEAT	2,100	-	-
		USLA Individual/Agency	6,500	-	-
		Prime Membership	200	-	-
		Range Membership	1,100	-	-
			\$ 9,900	\$ -	\$ -
5166	Travel	USLA Nationals	11,000	-	-
		Swift Water/Urban Flooding	1,800	-	-
		SCUBA	1,000	-	-
		Red Cross	400	-	-
		Parking/Tolls	500	-	-
			\$ 14,700	\$ -	\$ -
5175	Office Rent	Storage (AC and non-AC)	\$ 8,900	\$ -	\$ -
5185	Supplies	Sunscreen	1,000	-	-
		Shackles	470	-	-
		Paint Brushes	50	-	-
		PVC Poles	1,400	-	-
		Lag Bolts	500	-	-
		Tool Kits	590	-	200
		Bearing Buddy	90	-	-
		Pump Supplies	200	-	-
		Nuts, Bolts & Screws	3,700	-	-
			\$ 8,000	\$ -	\$ 200
5189	Telephone/Cell/Internet	AT&T Bundled Lines	1,680	-	-
		AT&T - Distance	30	-	-
		GCS 3X	3,300	-	-
		Cell Phone Reimbursement	3,600	-	-
		Office Cell Phone	480	-	-
		Xfinity	8,610	-	-
			\$ 17,700	\$ -	\$ -
5200	Audit Fees	External Audit	\$ 14,000	\$ -	\$ -
5202	Legal Fees	Legal Counsel	\$ 45,000	\$ -	\$ -
5204	Professional Fees	Maximus	\$ 1,200	\$ -	\$ -
5230	Insurance - Auto/Property	Auto & Property Insurance	\$ 17,200	\$ -	\$ -
5232	Insurance - Liability	Liability Insurance	\$ 50,000	\$ -	\$ -

**Fiscal Year 2025 Budget
Beach Patrol
Line Item Support**

<u>Account</u>	<u>Name</u>	<u>Description</u>	<u>Dept 70 HOT</u>	<u>Dept 71 Other</u>	<u>Dept 75 Security</u>
5242	M & R Equipment	Tires	500	-	-
		Oil & Lube	500	-	-
		Pump Repairs	300	-	-
		Brake Repairs	1,000	-	-
		PWC Repairs	5,000	-	-
		Equip. & Office Trailer Repairs	21,500	-	-
		Emergency Lights/Sirens	7,500	-	-
		Boat (Engine/Hull/Equipment)	4,000	-	-
		Van Repairs	1,000	-	-
		Equipment Repairs	600	-	1,200
		Towing	600	-	-
		Contingency - Repairs	7,000	-	500
		EFM Maintenance	7,500	-	2,300
			\$ 57,000	\$ -	\$ 4,000
5252	Equipment Purchase (Not Financed)	Yamaha Jet Ski	16,500	-	-
		Outfitting	40,000	-	-
		(Truck FY24) Van - Jr Guard 15 Passengers	65,000	-	-
		Paddleboards	4,000	-	-
			\$ 125,500	\$ -	\$ -
5253	Leased Equipment	EFM - 12 Chevy Colorados (Existing)	72,500	-	18,200
		EFM - 4 Chevy Colorados (New Lease)	45,300	-	-
			\$ 117,800	\$ -	\$ 18,200
5254	Small Tools & Equipment	King Pelican Lights	350	-	-
		Hoses	100	-	-
		Rope/Cords	600	-	-
		Copier	750	-	-
		Scanner	650	-	-
		Battery Jump Pack	400	-	-
		Q Beams	500	-	-
		Computer/iPads	6,000	-	-
		Binoculars	850	-	-
		Drill	800	-	-
		PWC Sleds	5,000	-	-
		Sabre Lights	1,000	-	-
		Paddleboards	-	4,000	-
			\$ 17,000	\$ 4,000	\$ -
5260	Gasoline	City of Galveston Fuel Station	\$ 45,000	\$ -	\$ 2,500
5370	Courier Services	Courier Services (UPS)	\$ 300	\$ -	\$ -
5601	Buoys	Rescue Buoys	5,000	1,500	-
		Ring Buoys	2,800	-	-
		Throw Bags	3,000	-	-
		Marine Buoys	5,600	-	-
			\$ 16,400	\$ 1,500	\$ -

**Fiscal Year 2025 Budget
Beach Patrol
Line Item Support**

<u>Account</u>	<u>Name</u>	<u>Description</u>	<u>Dept 70 HOT</u>	<u>Dept 71 Other</u>	<u>Dept 75 Security</u>
5605	Buoys Construction	Buoy Boxes	4,000	-	-
		Hardware	2,500	-	-
			\$ 6,500	\$ -	\$ -
5610	Community Awareness	Survivor Support Network (Jesse's Tree & GIBP)	3,000	-	-
		Wave Watchers (Update)	2,000	-	-
			\$ 5,000	\$ -	\$ -
5615	Junior Life Guard	Activities/Supplies	\$ -	\$ 20,000	\$ -
5625	First Aid Supplies	4x4 Sterile Gauze	680	-	150
		AED & Batteries	6,500	-	-
		AED Pads; Adult	1,200	-	-
		AED Pads; Pediatric	1,200	-	-
		Alcohol; 16 oz	100	-	50
		Antiseptic Hand Cleaner	125	-	50
		B/P Kits	250	-	-
		Backboards & Straps	550	-	-
		Band Aids; 1"	550	-	150
		Body Sheets	100	-	-
		B-V-M; Adult & Pediatric	500	-	-
		King Tubes	1,080	-	-
		CPR Microshields; Individual	1,200	-	250
		Extraction Collars; Adult & Pediatric	400	-	-
		Germicidal Hand Wipes; PAWS	200	-	25
		Gloves (M/L/XL)	400	-	50
		Glucose, Oral	300	-	-
		Head Immobilizer	75	-	50
		Hot Packs	250	-	-
		Hydrogen Peroxide 16 oz	300	-	50
		Iodine Preps; 100/box	100	-	-
		Oxygen Bottles	2,000	-	-
		Oxygen Masks; Adult NRB	65	-	-
		Oxygen Masks; Pedi NRB	85	-	-
		Oxygen Regulators	800	-	-
		Self Adherent Wrap	400	-	-
		Splints; Disposable	475	-	-
		Tape, Adhesive 1"	345	-	50
		Tape, Adhesive 2"	175	-	30
		Tape, Transpore 1"	140	-	30
		Tape, Transpore 2"	110	-	30
		Trauma Shears	150	-	-
		Triangular Bandages	400	-	35
		Tweezers / Hemostats	95	-	-
		CPAP	1,000	-	-
			\$ 22,300	\$ -	\$ 1,000

**Fiscal Year 2025 Budget
Beach Patrol
Line Item Support**

<u>Account</u>	<u>Name</u>	<u>Description</u>	<u>Dept 70 HOT</u>	<u>Dept 71 Other</u>	<u>Dept 75 Security</u>
5630	Tower Construction	Repairs	\$ 7,400	\$ -	\$ -
5635	Training	Emergency Response Textbooks & Videos	2,750	-	-
		Rope - Competition Course	700	-	-
		USLA Nationals	500	-	-
		Red Cross Certificates	5,200	-	-
		Swift Water/ Urban Flooding	1,500	-	-
		SCUBA	1,500	-	-
		Red Cross Training	400	-	-
		ALERRT (Indoor Active Shooter)	2,500	-	-
		ERASE (Active Shooter Outside Spaces)	2,500	-	-
		Texas Law Updates - Annually	150	-	-
		Ammunition Training	4,000	-	-
		Breathe Fitness	1,000	-	-
		Percipio Employee Training	3,900	-	-
		Leadership Training	2,000	-	-
			\$ 28,600	\$ -	\$ -
7100	Radios	Handheld & Accessories	12,000	-	-
		Annual Air Time Subscription (Galv Co 911)	11,400	-	-
		Vehicle Radios	10,000	-	-
		Tango Tango Subscription	4,700	-	-
		Annual Repair & Maintenance Radios	3,000	-	-
			\$ 41,100	\$ -	\$ -
8000	Transfer to General Fund	Administrative Services Rendered	\$ 371,400	\$ -	\$ -

Debt Service (Settlement Fund) - Fiscal Year 2025 Budget

Summary - All Departments

Revenue	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget	FY2025 vs FY2024	
					\$ Increase / (Decrease)	% Increase / (Decrease)
Hotel Occupancy Tax	-	-	-	-	-	#DIV/0!
Grant	-	-	-	-	-	#DIV/0!
FEMA	-	-	-	-	-	#DIV/0!
Other	1,471	10,736	1,400	1,400	-	0.0%
Transfers	-	-	-	-	-	#DIV/0!
Cash Use	-	-	332,100	118,600	(213,500)	-64.3%
Total Revenue:	1,471	10,736	333,500	120,000	(213,500)	-64.0%

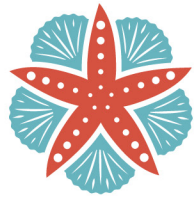
Expenses	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget	FY2025 vs FY2024	
					\$ Increase / (Decrease)	% Increase / (Decrease)
Personnel Expense	-	-	-	-	-	#DIV/0!
Materials, Services, & Supplies	-	-	-	-	-	#DIV/0!
Special Projects	-	-	-	-	-	#DIV/0!
Revenue Share w/City	-	-	-	-	-	#DIV/0!
Debt & Leased Equipment	-	-	-	-	-	#DIV/0!
Capital	-	-	-	-	-	#DIV/0!
Transfers	-	212,100	332,100	120,000	(212,100)	-63.9%
Grants	-	-	-	-	-	#DIV/0!
FEMA	-	-	-	-	-	#DIV/0!
Total Expense:	-	212,100	332,100	120,000	(212,100)	-63.9%

Revenue Over/(Under) Expense: **1,471** **(201,364)** **1,400** **-** **(1,400)** **-100.0%**

FY2025 Projected Beginning Fund Balance: 200,616
 Net Cash Impact FY2025: (118,600)
 FY2025 Projected Ending Fund Balance: **82,016**

Debt Service (Settlement Fund) - Fiscal Year 2025 Budget

Account Code	Account Title	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget
4105	Interest Income	1,471	10,736	1,400	1,400
4699	Nonrecurring Revenue Source	-	-	332,100	118,600
Total Revenue:		1,471	10,736	333,500	120,000
Transfers					
8001	Transfer - Stewart Beach	-	24,300	24,300	-
8009	Transfer - R. A. Apffel Park	-	-	120,000	120,000
8010	Transfer - Seawolf Park	-	187,800	187,800	-
Total Transfers:		-	212,100	332,100	120,000
DS Grand Total Expense:		-	212,100	332,100	120,000
DS Grand Total Revenue Over/(Under) Expense:		1,471	(201,364)	1,400	-



GALVESTON PARK BOARD

General Fund:

Revenue Sources:

- Operational revenue increased by \$164,300 (27.2%) from FY2024 to FY2025.
 - This is due to the shifting of concession revenue along the seawall being redirected to the General Fund. This allows for the reduction of transfers-in from other funds, reducing the administrative burden on the other funds.
- Transfers-in decreased by \$74,100 (3%) from FY2024 to FY2025.
 - Reflects management's commitment to reduce the administrative burden on other funds.
- Total revenue increased by \$90,200 (2.9%) from FY2024 to FY2025.

Expenses:

- Personnel expenses increased by \$141,200 (9%) from FY2024 to FY2025.
 - This is due primarily to having a new Executive Assistant on board (new position in mid-FY2024) and the addition of a Procurement Manager position.
- Material, Supplies, Services, etc. expenses increased by \$204,400 (20.1%) from FY2024 to FY2025.
 - This is due to the increase in legal services, property insurance premiums, and needed building maintenance and repair.
- Capital expenses decreased significantly by \$110,000 (77.5%) from FY2024 to FY2025.
 - This is because the plaza buildout is substantially complete.
- Debt service and leased equipment decreased by \$163,000 or 70.2 % from FY2024 to FY2025.
 - This is because the mortgage on the plaza will be paid off in December 2024. Funds made available due to the maturation of the mortgage will be applied to fund balance in accordance with the interfund debt plan approved by the board.
 - Include leased equipment – copier lease.
- Total expenses increased by \$72,300 (2.4%) from FY2024 to FY2025.

Revenue Over/(Under) Expenses:

- In FY2025, there's a positive revenue over expenses of \$142,200, compared to \$124,300 in FY2024, showing continued improvements to financial performance over the years.
 - This is due primarily to the plaza being paid off in December 2024, and the loan payment due in FY2025 is less than the typical annual payment.
- The projected ending fund balance is (\$533,706) which is significant improvement from FY2023 and reflects the interfund debt plan approved by the trustees in November 2023.

The General Fund FY2025 draft budget demonstrates an overall positive trend in revenue growth and expense management, leading to improved financial health for the General Fund from FY2024 to FY2025.

General Fund - Fiscal Year 2025 Budget

Summary - All Departments

Revenue	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget	FY2025 vs FY2024	
					\$ Increase / (Decrease)	% Increase / (Decrease)
Operational	1,350,437	1,403,438	603,500	767,800	164,300	27.2%
Grant	-	-	-	-	-	#DIV/0!
FEMA	-	-	-	-	-	#DIV/0!
Other	-	-	-	-	-	#DIV/0!
Transfers	2,129,996	2,474,056	2,484,800	2,410,700	(74,100)	-3.0%
Cash Use	-	-	-	-	-	#DIV/0!
Total Revenue:	3,480,433	3,877,494	3,088,300	3,178,500	90,200	2.9%

Expenses	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget	FY2025 vs FY2024	
					\$ Increase / (Decrease)	% Increase / (Decrease)
Personnel Expense	1,754,506	1,533,196	1,572,100	1,713,300	141,200	9.0%
Materials, Services, & Supplies	881,887	1,115,338	1,017,200	1,221,600	204,400	20.1%
Special Projects	-	-	-	-	-	#DIV/0!
Revenue Share w/City	749,826	790,902	-	-	-	#DIV/0!
Debt & Leased Equipment	33,244	232,660	232,700	69,400	(163,300)	-70.2%
Capital	811	152,638	142,000	32,000	(110,000)	-77.5%
Transfers	-	-	-	-	-	#DIV/0!
Grants	-	-	-	-	-	#DIV/0!
FEMA	-	-	-	-	-	#DIV/0!
Total Expense:	3,420,273	3,824,734	2,964,000	3,036,300	72,300	2.4%

Revenue Over/(Under) Expense:	60,160	52,759	124,300	142,200	17,900	14.4%
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FY2025 Projected Beginning Fund Balance: (675,906)
 Net Cash Impact FY2025: 142,200
FY2025 Projected Ending Fund Balance: (533,706)

General Fund - Fiscal Year 2025 Budget

Department 50 - Administration

Account Code	Account Title	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget
4041	Concession Agreement-Unrestricted	3,600	3,600	3,600	188,600
4100	Interest Income	34,823	48,062	35,000	-
4425	BP/UP OFFICE RENT	3,120	3,120	-	19,500
4426	Office Rent - 601 Tremont	72,516	90,000	97,200	97,200
4427	PO LEASE-601 TREMONT	43,984	51,700	51,700	46,500
4585	Miscellaneous Income	13	54	-	-
4590	HOT-Short Term Rental Registra	1,192,382	1,206,902	416,000	416,000
4665	FEMA Reimbursement	-	-	-	-
4700	Transfer - Beach Cleaning	339,262	415,800.00	415,800	400,000
4705	Transfer - Beach Patrol	244,000	386,100.00	386,100	371,400
4710	Transfer - Dellanera Park	104,411	114,798.81	109,000	115,700
4720	Transfer - Nourished Beach	153,900	188,100.00	188,100	182,400
4725	Transfer- RA Apfel	89,935	39,883.29	39,400	35,500
4730	Transfer - Seawolf Park	118,750	127,200.00	127,200	118,700
4735	Transfer- Stewart Beach	112,125	75,073.50	92,100	83,100
4745	Transfer - Tourism Development	860,368	990,000.00	990,000	960,000
4750	Transfer - General Fund	(2,602)	-	-	-
4765	Transfer-Urban Park/SW Parking	109,846	137,100.00	137,100	143,900
Total Revenue:		3,480,433	3,877,494	3,088,300	3,178,500

Personnel

5000	Salaries	742,100	459,217	496,000	520,400
5038	Overtime	8	19	500	500
5047	Auto Allowance	9,379	8,037	-	11,000
5050	Payroll Taxes	40,359	33,994	37,900	39,800
5055	Pension Plan	25,308	23,239	24,800	23,300
5060	Employee Insurance	69,782	42,567	64,200	44,100
5061	Employee Insurance Contingency	-	-	6,400	4,400
5065	Workers Compensation	940	1,965	2,000	2,200
5070	TEC - Unemployment	67	-	-	-
5071	Leave Liability Accrual Expense	(564)	2,500	2,500	2,500
5073	Telephone Allowance	1,436	260	-	-
5075	Uniforms	237	300	300	300
5078	Drug Testing/Background CK	-	210	300	1,100
5079	Employment Recruiting/Relocate	28,121	53,812	-	-
5080	Salary Contingency	-	-	34,700	20,900
Total Personnel Expense:		917,173	626,119	669,600	670,500

Other Expenses

5100	Alarm Systems	4,495	5,160	4,900	4,900
5110	Auto/Mileage Reimbursement	196	147	100	200
5115	Advertising & Promotional	886	1,054	800	1,000
5117	Bank Charges	26	30	500	500
5118	Cash Over/Short	1	-	-	-
5120	Cleaning Supplies	1,091	1,800	2,000	2,000
5123	Credit Card Charges-HOT	(914)	-	-	-
5124	HOT Collection-Misc. Expense	123	-	-	-
5125	Contract Services	74,202	90,120	85,200	92,400
5130	Copy Lease	3,713	13,460	13,500	14,500

General Fund - Fiscal Year 2025 Budget

Department 50 - Administration

Account Code	Account Title	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget
5135	Data Process/Soft Maintenance	60,888	50,582	49,900	49,800
5140	Dues & Subscriptions	264	500	500	500
5150	Floral /Client Amenities	80	100	500	500
5152	Human Resources	9,999	9,261	10,000	10,000
5155	Office Supplies	6,571	5,131	9,500	9,500
5156	Interest Expense	23,367	10,100	10,100	800
5157	Paper Goods	1,551	2,200	2,500	2,500
5163	Licenses/Permits	326	100	100	100
5164	Meetings & Seminars	9,488	6,488	10,000	10,000
5165	Memberships	12,014	10,900	10,900	10,800
5170	Miscellaneous	15,271	12,349	15,000	15,000
5189	Telephone/Cells/Internet	18,028	21,562	17,400	17,700
5190	Utilities/Elec/Gas/Water	27,826	27,955	29,000	29,000
5195	FEMA Storm Repairs	-	-	-	-
5200	Audit Fees	960	1,615	-	1,900
5202	Legal Fees	305,341	156,257	95,000	170,000
5204	Professional Fees	18,046	65,529	67,000	52,000
5230	Insurance - Auto/Property	83,449	101,494	101,300	118,300
5232	Insurance - Liability	3,231	3,308	6,000	6,000
5240	M&R- Bldgs.	46,708	107,037	56,000	158,500
5242	M & R - Equip.	1,413	828	2,000	2,000
5250	Capital Improvements	(13,216)	100,943	100,000	15,000
5251	FFE/Capital - Financed	0	209,100	209,100	54,100
5252	Equipment Purchase	-	39,000	10,000	5,000
5254	Small Tools & Equipment	(9,088)	22,444	15,000	20,000
5260	Gasoline	37	-	-	-
5370	Courier Service	34	26	-	-
5625	First Aid Supplies	-	200	200	3,000
5635	Training	6,221	2,880	6,000	6,000
5830	Landscaping	810	2,000	5,000	5,000
7007	Revenue Sharing	749,826	790,902	-	-
Total Other Expenses:		1,463,262	1,872,564	945,000	888,500
Dept 50 Total Expense:		2,380,434	2,498,683	1,614,600	1,559,000
Dept 50 Total Revenue Over/(Under) Expense:		1,099,999	1,378,811	1,473,700	1,619,500

General Fund - Fiscal Year 2025 Budget

Department 60 - Accounting

Account Code	Account Title	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget
5000	Salaries	636,112	681,491	658,400	786,600
5038	Overtime	11,972	24,897	500	500
5048	Contract Labor	5,489	-	-	-
5050	Payroll Taxes	48,653	52,737	55,800	60,200
5055	Pension Plan	31,618	30,615	33,000	36,600
5060	Employee Insurance	103,706	101,811	105,500	118,500
5061	Employee Insurance Contingency	-	-	10,500	11,900
5065	Workers Compensation	1,357	2,567	2,700	3,200
5070	TEC - Unemployment	6,232	11,817	-	-
5071	Leave Liability Accrual Expense	(8,808)	-	-	-
5075	Uniforms	-	1,000	1,000	1,000
5078	Drug Testing/Background CK	180	140	200	200
5079	Employment Recruiting/Relocate	822	-	-	-
5080	Salary Contingency	-	-	34,900	24,100

Total Personnel Expense: 837,333 907,077 902,500 1,042,800

Other Expenses

5110	Auto/Mileage Reimbursement	82	349	100	100
5115	Advertising & Promotional	-	-	100	100
5120	Cleaning Supplies	-	-	100	100
5124	HOT Collection-Misc. Expense	116,213	326,000	326,000	326,200
5125	Contract Services	4,356	2,752	10,800	10,800
5135	Data Process/Soft Maintenance	31,469	36,078	38,200	44,800
5155	Office Supplies	7,325	10,061	7,000	7,000
5156	Interest Expense	6,165	-	-	-
5157	Paper Goods	819	-	-	-
5164	Meetings & Seminars	3,335	863	2,200	2,200
5165	Memberships	635	2,300	2,300	2,300
5166	Travel	852	-	-	-
5170	Miscellaneous	357	750	1,000	1,000
5189	Telephone/Cells/Internet	8,327	8,833	6,400	6,400
5200	Audit Fees	320	566	400	400
5230	Insurance - Auto/Property	529	214	300	1,100
5232	Insurance - Liability	1,116	543	400	400
5242	M & R - Equip.	82	622	300	300
5250	Capital Improvements	13,217	6,694	20,000	-
5252	Equipment Purchase	-	4,000	7,000	7,000
5254	Small Tools & Equipment	6,590	9,295	7,000	7,000
5260	Gasoline	-	105	300	300
5370	Courier Service	-	10	-	-
5625	First Aid Supplies	72	100	100	100
5635	Training	647	8,840	16,900	16,900

Total Other Expenses: 202,506 418,974 446,900 434,500

Dept 60 Total Expense: 1,039,839 1,326,051 1,349,400 1,477,300

GF Grand Total Expense: 3,420,273 3,824,734 2,964,000 3,036,300

GF Grand Total Revenue Over/(Under) Expense: 60,160 52,759 124,300 142,200

**Fiscal Year 2025 Budget
General Fund
Line Item Support**

<u>Account</u>	<u>Name</u>	<u>Description</u>	<u>Admin Dept 50 Cost</u>	<u>Acct Dept 60 Cost</u>
5000	Salaries		\$ 520,400	\$ 786,600
5038	Overtime		\$ 500	\$ 500
5047	Auto Allowance		\$ 11,000	\$ -
5050	Employer-paid Taxes		\$ 39,800	\$ 60,200
5055	Retirement Plan		\$ 23,300	\$ 36,600
5060	Employer-paid Benefits		\$ 44,100	\$ 118,500
5061	Employee Insurance Contingency		\$ 4,400	\$ 11,900
5065	Workers Comp Insurance		\$ 2,200	\$ 3,200
5071	Leave Liability Accrual Expense		\$ 2,500	\$ -
5075	Uniforms	Uniforms	\$ 300	\$ 1,000
5078	Drug/Background Checks	Drug Testing (UP moved here, \$800)	865	50
		Back Ground Checks	135	90
		Credit Bureau Compliance Fee	100	-
			\$ 1,100	\$ 200
5080	Salary Contingency	4% Market/Merit Pool	\$ 20,900	\$ 24,100
5100	Alarm System	Fire/Security/Elevator	4,200	-
		Battery Replacement	400	-
		(Update Codes, Fobs)	250	-
			\$ 4,900	\$ -
5110	Mileage	Mileage	\$ 200	\$ 100
5115	Advertising	Legal Ads	\$ 1,000	\$ 100
5117	Bank Charges	Bank Fees	\$ 500	\$ -
5120	Cleaning Supplies	Soap, Gloves, Disinfectant, Sanitizer, Windex, etc.	\$ 2,000	\$ 100
5124	HOT Misc Expense	STR /HOT Software & Hotline	-	260,000
		Mileage Reimbursement	-	100
		NSF Charges (not collected)	-	100
		Intuit/QB Mthly Svc Fees	-	100
		Office Supplies	-	300
		3CX-HOT LINE	-	600
		HOT Audits	-	65,000
			\$ -	\$ 326,200

**Fiscal Year 2025 Budget
General Fund
Line Item Support**

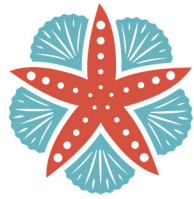
<u>Account</u>	<u>Name</u>	<u>Description</u>	<u>Admin Dept 50 Cost</u>	<u>Acct Dept 60 Cost</u>
5125	Contract Services	Domestic and Irrigation Backflow Inspection	450	-
		Coffee Svc (Mtc & Product)	1,500	600
		Carpet Cleaning	1,800	-
		Sparklets Rental (2 machines) & Products	1,300	100
		Elevator Inspection (Annual)	250	-
		Elevator Mtc Contract (Schindler)	2,650	-
		Fire Alarm Inspection (Annual)	250	-
		Fire Extinguisher (9) Inspection (Annual)	650	-
		Fire Sprinkler & Backflow Inspection (Annual)	900	-
		Grounds Keeping - 601 Tremont	4,200	-
		HVAC Johnson Controls-Svc. Agreement	42,000	-
		Insect/Rodent Control	500	-
		Janitorial Services	15,600	-
		Pitney Bowes (Machine Lease)	7,100	-
		Pitney Bowes (Supplies)	300	-
		Plant Mtc Mainland Floral	5,100	-
		PO Box Rental (Annual Fee)	350	-
		Records Mgmt Svcs (HCDE) & Supplies	300	1,600
		Roof Inspection	2,000	-
		Window Washing-601 Tremont	4,000	-
		Various (Rate increases/new contracts)	1,200	-
		Abila Consulting and Training Services	-	8,500
			\$ 92,400	\$ 10,800
5130	Copier Lease/Mtc	Copier Lease	12,000	-
		Copy Count Overages	2,500	-
			\$ 14,500	\$ -
5135	Data Processing/ Software Maintenance	GCS IT Annual Support & Managed Services	9,500	15,400
		CivicPlus Platinum Hosting and Security	9,340	-
		Civic Clerk Annual	9,850	-
		Zoom	300	-
		Dropbox Business Software - Annual	100	110
		HR-Applicant Pro - Annual	4,510	-
		Swagit Board Meeting Videostreaming/Index	15,000	-
		Sage/Abila Software Mtc/Support	-	15,300
		NPT Cloud Hosting	-	12,500
		Advantage Business-Check Signer Mtc	-	450
		Software Supply/Equipment	500	1,040
		Facility Dude Software (Annual)	700	-
			\$ 49,800	\$ 44,800
5140	Dues & Subscriptions	Galveston Daily News/Trade Industry Pubs	\$ 500	\$ -
5150	Floral/Client Amentias	Sympathy Flowers	\$ 500	\$ -

**Fiscal Year 2025 Budget
General Fund
Line Item Support**

<u>Account</u>	<u>Name</u>	<u>Description</u>	<u>Admin Dept 50 Cost</u>	<u>Acct Dept 60 Cost</u>
5152 Human Resources		Engagement Survey	5,500	-
		Employee Appreciation	500	-
		Employee Appreciation-New Hire Events	1,000	-
		Employee Appreciation-Activities	3,000	-
			\$ 10,000	\$ -
5155 Office Supplies		Office Supplies	\$ 9,500	\$ 7,000
5156 Interest-Financed (Prior)		Byline Bank - 601 Tremont	\$ 800	\$ -
5157 Paper Goods		Restroom Paper Supplies	\$ 2,500	\$ -
5163 Licenses/Permits		Fire Alarm/Elevator Permits	\$ 100	\$ -
5164 Meetings & Seminars		Business Meetings and Staff Meetings	2,500	1,500
		GEDP Summit	1,000	-
		GHLA Events	1,000	-
		Legislative Trips to Austin	2,000	-
		TTA	2,500	-
		Local/Chamber Events	1,000	700
			\$ 10,000	\$ 2,200
5165 Memberships		Amazon Prime Business	150	-
		GEDP	10,000	-
		Staples	100	-
		STROAG	50	-
		Sam's	100	-
		HR Houston (HR)	200	-
		SHRM (HR)	150	-
		American Payroll Assoc.	-	245
		Governmental Financial Officers Association	-	595
		Association of Governmental Accountants	-	960
		Association of Certified Fraud Examiners	-	500
		TX Bay Area SHRM	50	-
			\$ 10,800	\$ 2,300
5170 Miscellaneous		Misc	\$ 15,000	\$ 1,000
5189 Telephone/Cell/Internet		Hot Spots (T Mobile)	1,200	-
		Internet	8,700	-
		3CX Phone Service (local/LD)	3,800	4,400
		3CX Annual Maintenance Fee	200	200
		Cell Reimbursement	1,800	1,800
		AT&T Elevator Phone	800	-
		Repairs/Equipment	1,200	-
			\$ 17,700	\$ 6,400
5190 Utilities		City of Galveston - Water & Electric	\$ 29,000	\$ -
5200 Audit Fees		External Audit	\$ 1,900	\$ 400
5202 Legal Fees		Legal Counsel	\$ 170,000	\$ -

**Fiscal Year 2025 Budget
General Fund
Line Item Support**

<u>Account</u>	<u>Name</u>	<u>Description</u>	<u>Admin Dept 50 Cost</u>	<u>Acct Dept 60 Cost</u>
5204 Professional Fees		Misc Professional Services	10,000	-
		USPS Commission Fees - JLL	2,000	-
		Staff Strategic Planning	40,000	-
			\$ 52,000	\$ -
5230 Insurance - Auto/Property			\$ 118,300	\$ 1,100
5232 Insurance - Liability			\$ 6,000	\$ 400
5240 M & R Building		Lightbulb Replacement-Park Board Plaza	500	-
		Plumbing and Electrical Repairs-PB Plaza	10,000	-
		Parking Lot/Gate Repairs-PB Plaza	2,000	-
		HVAC Repair/Replacement-PB Plaza	130,000	-
		Electrical Panel Annual Inspection-PB Plaza	1,000	-
		Parking Lot Restriping-Gated Lot	5,000	-
		Facility Repairs-PB Plaza	10,000	-
	\$ 158,500	\$ -		
5242 M & R Equipment		Autos/Equip Mtc & Repairs	\$ 2,000	\$ 300
5250 Capital Improvements		Buildout / Reconfiguration of PB Plaza	\$ 15,000	\$ -
5251 Principal-Financed (Prior)		Byline Bank - 601 Tremont	\$ 54,100	\$ -
5252 Equipment Purchases		Furniture/Equipment	\$ 5,000	\$ 7,000
5254 Small Tools & Equipment		Computers/Laptops, Chargers	5,000	7,000
		Conference Room AV	15,000	-
			\$ 20,000	\$ 7,000
5260 Gasoline		Fuel - General Fund Vehicles	\$ -	\$ 300
5625 First Aid Supplies		Defibulator and Supplies	\$ 3,000	\$ 100
5635 Training		Skillsoft	1,028	2,400
		HR Training	2,500	-
		GFOA/GASB Training	-	8,000
		Accounting Training	-	2,000
		Admin Training	2,500	-
		AGA - CGFM Certification - CFO & Controller	-	4,500
	\$ 6,000	\$ 16,900		
5830 Landscaping		Palm Tree Trimming	3,000	-
		Plaza Landscaping Refresh	2,000	-
			\$ 5,000	\$ -



GALVESTON PARK BOARD

Nourished Beach:

Revenue Sources:

- HOT remained constant at \$1,881,000 from FY2024 to FY2025.
- Grants decreased by \$299,100 (4.2%) from FY2024 to FY2025.
 - Based on projections provided by the Director of Coastal Projects.
- FEMA revenue decreased by \$2,692,400 (28.4%) from FY2024 to FY2025.
 - Based on projections provided by the Director of Coastal Projects.
- Other revenue decreased by \$140,000 from FY2024 to FY2025.
 - This is due to concession revenue along the seawall being redirected to the General Fund to reduce the transfers from other funds to the General Fund and the administrative burden on the other funds.
- Cash use decreased by \$84,900 (30.4%) from FY2024 to FY2025 and is budgeted at \$194,500.
 - Since this is a grant/FEMA/project fund, some cash use is acceptable and expected.
- Total revenue decreased by \$3,216,400 (17.1%) from FY2024 to FY2025.

Expenses:

- Personnel expenses decreased by \$38,100 (10.8%) from FY2024 to FY2025.
 - Aligns with FY2024 projections.
- Material, Supplies, Services, etc. expenses decreased by \$164,000 (15.1%) from FY2024 to FY2025.
 - The reduction is due to a reduction in professional fees.
 - While overall expenses decreased, legal and audit services increased, and funds were allocated to provide portable restrooms along the west end to serve residents, visitors, and Park Board staff that clean the west end beaches.
- Capital expenses decreased by \$10,000 from FY2024 to FY2025.
 - This is because the office space build-out at the plaza was completed in FY2024.
- Transfers-out decreased by \$5,700 (0.6%) from FY2024 to FY2025.
- Grants remained constant at \$6,012,100 for FY2025.
 - Based on projections provided by the Director of Coastal Projects.
- FEMA expenses decreased by \$2,991,600 (28.6%) from FY2024 to FY2025.
 - Based on projections provided by the Director of Coastal Projects.
- Total expenses decreased by \$3,216,400 (17.1%) from FY2024 to FY2025.

Revenue Over/(Under) Expenses:

- In FY2025, there's a budgeted cash reserve use of \$194,500.
- The projected ending fund balance is \$822,532

The draft FY2025 budget for Nourished Beach illustrates a reduction in both revenue and expenses from FY2024 to FY2025. Budgeted cash use is meant to cover the local match on some grant/FEMA projects.

Nourished Beach - Fiscal Year 2025 Budget

Summary - All Departments

Revenue	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget	FY2025 vs FY2024	
					\$ Increase / (Decrease)	% Increase / (Decrease)
Hotel Occupancy Tax	1,198,064	1,786,950	1,881,000	1,881,000	-	0.0%
Grant	663,563	1,453,122	7,057,700	6,758,600	(299,100)	-4.2%
FEMA	5,872,581	9,487,400	9,487,400	6,795,000	(2,692,400)	-28.4%
Other	107,137	115,966	140,000	-	(140,000)	-100.0%
Transfers	-	-	-	-	-	#DIV/0!
Cash Use	-	-	279,400	194,500	(84,900)	-30.4%
Total Revenue:	7,841,344	12,843,438	18,845,500	15,629,100	(3,216,400)	-17.1%

Expenses	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget	FY2025 vs FY2024	
					\$ Increase / (Decrease)	% Increase / (Decrease)
Personnel Expense	321,029	300,723	351,800	313,700	(38,100)	-10.8%
Materials, Services, & Supplies	419,030	796,377	1,088,200	924,200	(164,000)	-15.1%
Special Projects	7,503	62	7,000	-	(7,000)	-100.0%
Revenue Share w/City	1,980,916	-	-	-	-	#DIV/0!
Debt & Leased Equipment	78	4,460	11,700	11,700	-	0.0%
Capital	(1)	6,694	10,000	-	(10,000)	-100.0%
Transfers	1,003,900	888,100	888,100	882,400	(5,700)	-0.6%
Grants	664,063	48,105	6,012,100	6,012,100	-	0.0%
FEMA	5,872,581	10,476,600	10,476,600	7,485,000	(2,991,600)	-28.6%
Total Expense:	10,269,098	12,521,123	18,845,500	15,629,100	(3,216,400)	-17.1%

Revenue Over/(Under) Expense: **(2,427,754)** **322,315** - - - #DIV/0!

FY2025 Projected Beginning Fund Balance: 1,017,032
 Net Cash Impact FY2025: (194,500)
FY2025 Projected Ending Fund Balance: 822,532

Nourished Beach - Fiscal Year 2025 Budget

Department 70 - HOT Administration

Account Code	Account Title	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget
4003	Hotel Occupancy Tax - State	1,198,064	1,786,950	1,881,000	1,881,000
4041	Concession Agreements	105,737	-	-	-
4338	Special Event	500	-	-	-
4435	Surf Camps	900	-	-	-
4650	Grant Proceeds	663,563	-	-	-
4665	FEMA Reimbursement	5,872,581	-	-	-
4699	Nonrecurring Revenue Source	-	-	279,400	194,500
Total Revenue:		7,841,344	1,786,950	2,160,400	2,075,500

Personnel

5000	Salaries	276,941	253,976	247,900	255,500
5038	Overtime	50	-	-	-
5050	Payroll Taxes	20,927	19,270	19,000	19,500
5055	Pension Plan	9,485	10,083	12,400	9,700
5060	Employee Insurance	12,503	15,101	29,500	15,000
5061	Employee Insurance Contingency	-	-	2,900	1,500
5065	Workers Compensation	580	992	1,000	1,000
5071	Leave Liability	212	1,000	1,000	1,000
5075	Uniforms	332	300	300	400
5078	Drug Testing/Background CK	-	-	200	-
5080	Salary Contingency	-	-	37,600	10,100
Total Personnel Expense:		321,029	300,723	351,800	313,700

Other Expenses

5110	Auto/Mileage Reimbursement	3,110	104	1,100	1,400
5115	Advertising & Promotional	200	-	-	-
5117	Bank Charges	38	23	-	-
5120	Cleaning Supplies	345	456	1,000	-
5125	Contract Services	5,940	7,244	7,000	-
5135	Data Process/Soft Maintenance	2,549	2,665	2,400	3,600
5155	Office Supplies	567	197	300	700
5156	Interest Expense	78	-	-	-
5157	Paper Goods	76	-	-	-
5162	Signage	3,627	8,109	19,500	19,500
5164	Meetings & Seminars	7,489	7,058	12,200	12,000
5165	Memberships	255	943	500	1,400
5166	Travel / Seminars	5,549	11,071	12,500	26,000
5170	Miscellaneous	312	-	-	-
5175	Office Rent	-	5,300	5,300	5,300
5185	Supplies	3,776	1,667	8,000	6,000
5189	Telephone/Cells/Internet	1,768	2,346	1,400	2,400
5195	FEMA Storm Repairs	5,872,581	-	-	-
5200	Audit Fees	7,671	48,596	7,000	45,300
5202	Legal Fees	66,604	70,922	25,000	52,900
5204	Professional Fees	249,123	485,793	782,300	509,600
5240	M&R- Bldgs.	2,064	13,367	6,000	6,000
5242	M & R - Equip.	29,285	16,979	40,000	40,000
5250	Capital Improvements	(1)	6,694	10,000	-
5253	Leased Equipment	-	4,460	11,700	11,700
5254	Small Tools & Equipment	3,872	10,333	8,000	5,000

Nourished Beach - Fiscal Year 2025 Budget

Department 70 - HOT Administration

Account Code	Account Title	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget
5256	Equipment Rental	-	40,000	40,000	40,000
5260	Gasoline	-	1,101	3,000	2,600
5340	Promotion Materials	1,135	2,000	4,000	4,000
5355	Sponsorship/Mktg Coop	7,000	22,800	25,500	24,000
5407	Grant	664,063	-	-	-
5420	Port-o-lets	-	-	-	38,300
5610	Community Awareness	589	3,600	8,000	9,000
5635	Training	3,719	840	4,000	4,000
5710	Trash Barrel Liners	11,925	21,700	21,700	22,700
5720	Trash Barrels	441	11,164	42,500	42,500
7000	Special Projects	7,503	62	7,000	-
7007	HOT Revenue Share w/City	1,980,916	-	-	-
Total Other Expenses:		8,944,169	807,594	1,116,900	935,900

8000	Transfer - General Fund	153,900	188,100	188,100	182,400
8003	Transfer - Beach Cleaning	350,000	350,000	350,000	350,000
8006	Transfer - Beach Patrol	500,000	350,000	350,000	350,000
Total Transfers:		1,003,900	888,100	888,100	882,400

Dept 70 Total Expense: 10,269,098 1,996,417 2,356,800 2,132,000

Dept 70 Total Revenue Over/(Under) Expense: (2,427,754) (209,467) (196,400) (56,500)

Nourished Beach - Fiscal Year 2025 Budget

Department 71 - Other Revenue and Expense

Account Code	Account Title	FY2023 Budget	FY2024 Projected	FY2024 Budget	FY2025 Budget
4041	Concession Agreements	-	115,966	140,000	-
4650	Grant Proceeds	-	1,453,122	7,057,700	6,758,600
4665	FEMA Reimbursement	-	9,487,400	9,487,400	6,795,000
Total Revenue:		-	11,056,488	16,685,100	13,553,600

Other Expenses

5195	FEMA Storm Repairs	-	10,476,600	10,476,600	7,485,000
5407	Grant Expenses	-	48,105	6,012,100	6,012,100
Total Other Expenses:		-	10,524,705	16,488,700	13,497,100

Dept 71 Total Expense: - 10,524,705 16,488,700 13,497,100

Dept 71 Total Revenue Over/(Under) Expense: - 531,782 196,400 56,500

NB Grand Total Revenue Over/(Under) Expense: (2,427,754) 322,315 - -

**Fiscal Year 2025
Nourished Beach
Line Item Support**

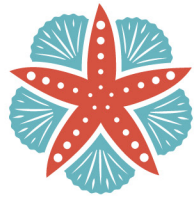
<u>Account</u>	<u>Name</u>	<u>Description</u>	Dept 70 HOT Admin <u>Cost</u>	Dept 71 Other <u>Cost</u>
5000	Salaries		\$ 255,500	\$ -
5050	Payroll Taxes		\$ 19,500	\$ -
5055	Retirement Plan		\$ 9,700	\$ -
5060	Employee Insurance		\$ 15,000	\$ -
5061	Emp. Ins. Contingency		\$ 1,500	\$ -
5065	Workers Comp Insurance		\$ 1,000	\$ -
5071	Leave Liability Accrual		\$ 1,000	\$ -
5075	Uniforms	Site Visit Outdoor Wear (EC)	200	-
		Site Visit Outdoor Wear (DCP)	200	-
			\$ 400	\$ -
5080	Salary Contingency	4% Market/Merit Pool	\$ 10,100	\$ -
5110	Mileage	Mileage (DCP)	600	-
		Mileage (EC)	400	-
		Mileage (GM)	400	-
			\$ 1,400	\$ -
5135	Data Processing / Software Maintenance	GCS IT Annual Support & Managed Services	2,785	-
		Dropbox Business (DCP)	130	-
		Dropbox Business (EC)	150	-
		Adobe PDF (EC)	250	-
		Adobe PDF (GM)	250	-
		Misc.	35	-
			\$ 3,600	\$ -
5155	Office Supplies	Office Supplies	\$ 700	\$ -
5162	Signage	Signage & Sign Posts	12,500	-
		Beach Clean Ups, Recycling, Programming Signage & Posts	7,000	-
			\$ 19,500	\$ -
5164	Meetings & Seminars	American Shore & Beach Preservation Association (National/Regional), CEO/EC	3,500	-
		Project Management Institute (DCP)	2,175	-
		American Shore & Beach Preservation Association (National/Regional -- DCP)	1,850	-
		TX Children in Nature Conference	475	-
		Beach Ambassador Quarterly Meeting Costs & Luncheon	3,500	-
		Women in Coastal Science	500	-
			\$ 12,000	\$ -

**Fiscal Year 2025
Nourished Beach
Line Item Support**

<u>Account</u>	<u>Name</u>	<u>Description</u>	<u>Dept 70 HOT Admin Cost</u>	<u>Dept 71 Other Cost</u>
5165	Memberships	Project Management Institute (DCP)	250	-
		ASBPA Corporate/Group	600	-
		Grant Professionals Association	250	-
		National Grants Management Association	200	-
		C-Crewe (EC)	100	-
			\$ 1,400	\$ -
5166	Travel	Regional and National Conferences (EC)	5,500	\$ -
		Regional and National Conferences (DCP)	15,000	-
		Regional and National Conferences (GM)	5,500	-
			\$ 26,000	\$ -
5175	Office Rent	Office Space for NB Staff at 601 Tremont (Plaza)	\$ 5,300	\$ -
5185	Supplies	Ambassador Programs/Wildlife Monitoring Supplies	\$ 6,000	
5189	Telephone/Cell/Internet	Cell Phone Reimbursement (DCP)	900	-
		GCS 3CX	600	-
		Cell Phone Reimbursement (GM)	900	-
			\$ 2,400	\$ -
5195	FEMA Expense	PW 7433 Beach Damage Dellanera Harvey	-	3,347,200
		PW 3905 Beach Damage Babe's Beach Harvey	-	2,961,900
		Post Storm Survey Dellanera H Laura (CAT Z)	-	21,000
		PW 114 Beach Damage Dellanera Laura	-	1,154,900
			\$ -	\$ 7,485,000
4665	FEMA Reimb	PW 7433 Beach Damage Dellanera Harvey	-	(3,012,480)
		PW 3905 Beach Damage Babe's Beach Harvey	-	(2,665,710)
		Post Storm Survey Dellanera H Laura (CAT Z)	-	(18,900)
		PW 114 Beach Damage Dellanera Laura	-	(1,039,410)
		Post Storm Survey Dellanera Harvey	-	(23,100)
		Post Storm Survey Babe's Harvey	-	(35,400)
			\$ -	\$ (6,795,000)
5200	Audit Fees	External Audit	\$ 45,300	\$ -
5202	Legal Fees	Legal Counsel	\$ 52,900	\$ -
5204	Professional Services	General Coastal Permits & Regulatory Consulting	20,000	-
		Annual Beach Surveys for Engineered Beaches	77,500	-
		Baird Offshore Breakwater (E&D, Geotech, plan dev)	222,800	-
		Engineering & Permitting - Emergency Ramps W/of 61st	112,200	-
		Federal & State Advocate	72,000	-
		Meteorological Reporting for Sargassum & Weather Updates	1,800	-
		Water Quality Testing	3,300	-
			\$ 509,600	\$ -
5240	M & R Building	Crushed Concrete for Emergency Access Ramps	\$ 6,000	\$ -
5242	M & R Equipment	Maintenance & Repair of Equipment	\$ 40,000	\$ -

**Fiscal Year 2025
Nourished Beach
Line Item Support**

<u>Account</u>	<u>Name</u>	<u>Description</u>	<u>Dept 70 HOT Admin Cost</u>	<u>Dept 71 Other Cost</u>
5253	Leased Equipment	EFM - Nissan Frontier (EC)	\$ 11,700	\$ -
5254	Small Tools & Equipment	Trash Initiatives & Wooden Boxes for Up2U & Beach Toys	\$ 5,000	\$ -
5256	Equipment Rental	Emergency Contingency (Seaweed Inundation)	\$ 40,000	\$ -
5260	Gasoline	Gas for Environmental Coordinator vehicle	\$ 2,600	\$ -
5340	Promotion Materials	Environmental Education	\$ 4,000	\$ -
5355	Sponsorships	ASBPA Blue Flag Support Team Sponsorship	7,000	-
		ASBPA Legislative Summit	5,000	-
		ASBPA Fall Conference	12,000	-
			\$ 24,000	\$ -
4650	Grant Proceeds	CEPRA 1616 PW 7433 Beach Damage DP Harvey	-	(334,720)
		CEPRA 1734 PW 3905 Beach Damage Babe's Harvey	-	(296,200)
		Beach Damage Dellanera Laura	-	(115,500)
		RESTORE 2023 BUDM Babe's Beach	-	(6,012,100)
			\$ -	\$ (6,758,540)
5407	Grant Expenses	RESTORE 2023 BUDM Babe's Beach	\$ -	\$ 6,012,100
5420	Port a Lets	West End Service Enhancements	\$ 38,300	\$ -
5610	Community Awareness	Blue Flag Eco Award Application	5,000	-
		Nest Fest Shirts	4,000	-
			\$ 9,000	\$ -
5635	Training	Coastal and Project Management Institute Training (DCP)	3,500	-
		Wildlife Monitoring Training	500	-
			\$ 4,000	\$ -
5710	Trash Barrel Liners	Liners	15,700	-
		Community Up2U Trash Bags	7,000	-
			\$ 22,700	\$ -
5720	Trash Barrels	Barrels	\$ 42,500	\$ -
8000	Transfer to General Fund	For administrative services rendered	\$ 182,400	\$ -
8003	Transfer to Beach Cleaning	For beach maintenance services rendered	\$ 350,000	\$ -
8006	Transfer to Beach Patrol	For beach patrol and lifeguarding services rendered	\$ 350,000	\$ -



GALVESTON PARK BOARD

Tourism Development:

Revenue Sources:

- Hotel Occupancy Tax remained constant at \$9,900,000 from FY2024 to FY2025.
- Advertising Revenue decreased by \$94,000 (26.9%) from FY2024 to FY2025.
 - This is due to not selling advertising in Island Soul anymore.
- Requested HOT funds held by the city decreased by \$179k (9.5%) from FY2024 to FY2025.
 - Projects being funded by HOT funds requested from the city are included in the TD-70-7006 – Special Projects budget, and total \$1,700,000. The projects and their funding are contingent on approval by City Council.
 - The requested funding includes \$1.25 million for the Wayfinding project, which received City Council approval in December 2023. The \$1.25 million represents the portion of the project estimated to occur in FY2025.
- Other revenue sources increased significantly by \$101,000 (202%) from FY2024 to FY2025.
 - The increase is attributable to \$100,000 in interest income related to the investment of HOT cash.
- Budgeted cash use total \$404,100, which is \$843k or 67.6% lower than FY2024
 - To be used for Juneteenth grant funding, Washed Ashore, and HOT revenue share with the City of Galveston.
- Total revenue decreased by \$745,400 (5.6%) from FY2024 to FY2025.
 - Due to reduced budgeted cash use.

Expenses:

- Personnel expenses decreased slightly by \$32,200 (1.0%) from FY2024 to FY2025.
- Material, Supplies, and Services decreased by \$395,900 (6.8%) from FY2024 to FY2025.
- Special Projects decreased \$632,000 (20.2%) from FY2024 to FY2025
 - Special projects were reduced to ensure only those projects that can be covered by operational revenue, Park Board reserves, or HOT funds requested from the city were included in the budget. The projects and funding covered by HOT funds requested from the city are contingent on approval by City Council.
 - Total fund requested from the city equal \$1,700,000.
- Debt service and leased equipment remained flat at \$20,400.
 - For leased equipment – copier lease.
- Capital expenses decreased by \$37,500 (38.5%) from FY2024 to FY2025.
- Revenue Share-City increased by \$178,000 (89%) from FY2024 to FY2025.
- Transfers-out decreased by \$30,000 (3.0%) from FY2024 to FY2025.
- Total expenses decreased by \$949,600 (7.1%) from FY2024 to FY2025.

Revenue Over/(Under) Expenses:

- The budgeted cash impact is (\$404,100) due to reserves being used for Juneteenth and Washed Ashore, and HOT shared with the city of Galveston.
- The projected ending fund balance of \$2,879,787 includes the impacts from Hurricane Beryl.

The FY2025 Tourism Development draft budget indicates a reduction in both revenue and expenses from FY2024 to FY2025.

Tourism Development - Fiscal Year 2025 Budget

Summary - All Departments

Revenue	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget	FY2025 vs FY2024	
					\$ Increase / (Decrease)	% Increase / (Decrease)
Hotel Occupancy Tax	8,485,515	9,405,000	9,900,000	9,900,000	-	0.0%
Advertising Revenue	265,093	181,494	349,700	255,700	(94,000)	-26.9%
City of Galveston	-	616,700	1,879,103	1,700,000	(179,103)	-9.5%
Grant	3,525	-	-	-	-	#DIV/0!
FEMA	-	-	-	-	-	#DIV/0!
Other	31,718	712	50,000	151,000	101,000	202.0%
Cash Use	-	-	1,247,397	404,100	(843,297)	-67.6%
Total Revenue:	8,785,851	10,203,906	13,426,200	12,410,800	(1,015,400)	-7.6%

Expenses	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget	FY2025 vs FY2024	
					\$ Increase / (Decrease)	% Increase / (Decrease)
Personnel Expense	2,443,167	2,666,113	3,084,100	3,051,900	(32,200)	-1.0%
Materials, Supplies, & Services	3,783,083	5,769,530	5,836,500	5,440,600	(395,900)	-6.8%
Special Projects	1,643,647	2,204,111	3,132,000	2,500,000	(632,000)	-20.2%
Revenue Share w/City	6,356,922	104,470	199,900	377,900	178,000	89.0%
Debt Service & Leased Equipment	5,217	13,460	20,400	20,400	-	0.0%
Capital	(2,639)	49,643	97,500	60,000	(37,500)	-38.5%
Transfers	860,368	990,000	990,000	960,000	(30,000)	-3.0%
Grants	-	-	-	-	-	#DIV/0!
FEMA	-	-	-	-	-	#DIV/0!
Total Expense:	15,089,766	11,797,328	13,360,400	12,410,800	(949,600)	-7.1%

Revenue Over/(Under) Expense: **(6,303,915)** **(1,593,422)** **65,800** - **(65,800)** **-100.0%**

FY2025 Projected Beginning Fund Balance: 3,283,887
 Net Cash Impact FY2025: (404,100)
 FY2025 Projected Ending Fund Balance: **2,879,787**

Tourism Development - Fiscal Year 2025 Budget

Dept 61 - Revenue

Account Code	Account Title	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget
4001	Hotel Occupancy Tax - Local	8,485,515	9,405,000	9,900,000	9,900,000
4100	Interest Income	1,369	42	-	100,000
4305	Gross Sales - Gift Shop	6,558	-	-	-
4466	Trolley Advertising	109,977	-	-	-
4467	Island Soul Advertising	47,122	-	-	-
4510	Corporate Sponsors	18,930	-	-	-
4585	Miscellaneous Income	2,076	-	-	-
4650	Grant Proceeds	3,525	-	-	-
4670	City of Galveston Reimbursement	-	616,700	1,879,103	1,700,000
4675	Sales Tax Discounts	2	0	-	-
4685	Unrealized Gain/Loss	2,782	-	-	-
4699	Nonrecurring Revenue Source	-	-	1,247,397	404,100
Total HOT Revenue & Cash Use:		8,785,851	10,021,742	13,026,500	12,104,100

Dept 71 - Other Revenue

Account Code	Account Title	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget
4305	Gross Sales - Gift Shop	-	662	-	-
4338	Special Event Revenue	-	-	-	-
4100	Interest Income	-	-	-	1,000
4460	Advertising	-	41,229	112,300	112,300
4466	Trolley Advertising City 50%	-	102,858	143,400	143,400
4467	Advertising - Island Soul Mag	-	37,407	94,000	-
4510	Corporate Sponsors	-	-	50,000	50,000
4585	Miscellaneous Income	-	8	-	-
4699	Nonrecurring Revenue Source	-	-	-	-
Total Advertising & Sponsorship Revenue:		-	182,164	399,700	306,700
Total TD Revenue:		8,785,851	10,203,906	13,426,200	12,410,800

Tourism Development - Fiscal Year 2025 Budget

Dept 62 - Advertising & Publicity - Expense

Account Code	Account Title	FY2023 Actual	FY2024 Projection	FY2024 Budget	FY2025 Budget
5075	Uniforms	1,809	1,340	3,000	3,000
Total Personnel Expense:		1,809	1,340	3,000	3,000

Other Expenses

5110	Auto/Mileage Reimbursement	414	691	4,500	4,500
5115	Advertising & Promotional	63,533	67,972	45,000	66,000
5117	Bank Charges	1	-	-	-
5135	Data Process/Soft Maintenance	23,964	48,914	54,000	56,900
5140	Dues & Subscriptions	315	1,201	2,800	3,700
5155	Office Supplies	1,011	736	-	1,000
5164	Meetings & Seminars	360	1,080	6,000	6,300
5165	Memberships	3,771	3,801	4,000	3,300
5170	Miscellaneous	-	-	3,000	1,900
5189	Telephone/Cells/Internet	6,147	7,960	10,300	10,200
5242	M & R - Equip.	-	300	1,700	1,700
5252	Equipment Purchase	(2,920)	7,500	12,500	20,000
5254	Small Tools & Equipment	17,803	9,968	6,000	8,500
5300	Marketing Travel	7,279	701	-	-
5305	Media Placement	1,920,655	3,179,348	3,000,000	2,250,000
5310	Preplacement	-	-	5,000	5,000
5315	Media Production	15,080	22,400	25,000	30,000
5320	Public Relations	387	945	-	-
5335	Photography	22,658	36,842	34,400	55,000
5340	Promotion Materials	34,022	41,508	45,000	45,000
5345	Advertising Stewart Beach	72,910	103,279	118,000	100,000
5348	Advertising-R.A. Apffel	54,607	87,553	103,000	100,000
5370	Courier Service	405	843	1,000	-
5385	Collateral	50,231	53,122	82,000	72,000
5390	Site Tours/Convention Solicitation	12,792	25,594	30,000	30,000
5635	Training	17,665	22,757	34,700	37,700
Total Other Expenses:		2,323,089	3,725,015	3,627,900	2,908,700

Total 62 - Advertising & Public Relations: 2,324,898 3,726,355 3,630,900 2,911,700

Tourism Development - Fiscal Year 2025 Budget

Dept 63 - Destination Services - Expense

Account Code	Account Title	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget
5048	Contract Labor	-	-	25,000	25,000
5075	Uniforms	1,133	1,096	1,200	1,500
Total Personnel Expense:		1,133	1,096	26,200	26,500

Other Expenses

5110	Auto/Mileage Reimbursement	2,243	1,377	2,600	1,600
5135	Data Process/Soft Maintenance	24,170	25,409	34,800	34,500
5155	Office Supplies	3,637	3,047	5,000	5,000
5162	Signage	747	-	-	-
5164	Meetings & Seminars	795	35	-	500
5165	Memberships	1,880	2,075	5,600	2,200
5167	CTA Expenses	16,163	14,260	9,000	56,000
5170	Miscellaneous	492	-	3,000	1,900
5175	Office Rent	23,859	2,400	2,400	2,400
5189	Telephone/Cells/Internet	4,646	4,054	4,300	5,100
5242	M & R - Equip.	2,405	6,636	8,000	12,000
5252	Equipment Purchase	-	34,700	70,000	35,000
5254	Small Tools & Equipment	8,813	8,200	5,500	5,500
5300	Marketing Travel	44,710	45,804	72,700	33,000
5320	Public Relations	-	1,990	-	-
5325	Local Marketing	2,848	3,000	3,000	3,500
5340	Promotion Materials	31,583	6,892	15,000	20,000
5355	Sponsorship	17	-	-	-
5370	Courier Service	570	213	300	-
5385	Collateral	476	-	-	-
5390	Site Tours/Convention Solicitation	16,563	9,739	10,000	25,000
5635	Training	1,318	4,000	4,000	4,600
Total Other Expenses:		187,936	173,829	255,200	247,800

Total 63 - Destination Services: 189,069 174,925 281,400 274,300

Tourism Development - Fiscal Year 2025 Budget

Dept 64 - Public Relations - Expense

Account Code	Account Title	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget
5075	Uniforms	200	1,685	2,000	2,000
Total Personnel Expense:		200	1,685	2,000	2,000

Other Expenses

5110	Auto/Mileage Reimbursement	1,068	712	7,500	9,000
5125	Contract Services	56,140	59,360	66,600	81,600
5135	Data Process/Soft Maintenance	649	1,053	6,000	6,000
5140	Dues & Subscriptions	831	997	1,600	3,200
5155	Office Supplies	2,845	1,227	2,000	2,000
5164	Meetings & Seminars	60	2,500	4,900	4,900
5165	Memberships	2,536	2,691	9,900	10,900
5189	Telephone/Cells/Internet	1,716	2,518	6,000	6,900
5242	M & R - Equip.	359	-	1,500	1,500
5254	Small Tools & Equipment	5,705	8,115	6,000	6,000
5320	Public Relations	73,393	143,842	176,700	173,600
5340	Promotion Materials	10,030	5,870	10,000	10,000
5370	Courier Service	123	616	1,200	1,200
5390	Site Tours/Convention Solicitation	762	5,339	8,000	8,000
5635	Training	299	6,446	6,500	15,000
Total Other Expenses:		156,517	241,287	314,400	339,800

Total 64 - Public Relations: 156,717 242,973 316,400 341,800

Tourism Development - Fiscal Year 2025 Budget

Dept 65 - Travel Trade - Expense

Account Code	Account Title	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget
5075	Uniforms	-	-	-	1,000
Total Personnel Expenses:		-	-	-	1,000

Other Expenses

5110	Auto/Mileage Reimbursement	-	-	-	1,500
5135	Data Process/Soft Maintenance	-	-	-	1,100
5155	Office Supplies	-	-	-	1,000
5164	Meetings & Seminars	-	-	-	1,000
5170	Miscellaneous	-	-	-	1,500
5189	Telephone/Cells/Internet	-	-	-	1,800
5300	Marketing Travel	-	-	-	50,000
5340	Promotion Materials	-	-	-	1,200
5370	Courier Service	-	-	-	200
5390	Site Tours/Convention Solicitation	-	-	-	12,000
5635	Training	-	-	-	1,000
7000	Special Projects	32,000	-	-	-
Total Other Expenses:		32,000	-	-	72,300

Total 65 - Travel Trade: 32,000 - - 73,300

Tourism Development - Fiscal Year 2025 Budget

Dept 66 - National Sales - Expense

Account Code	Account Title	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget
5075	Uniforms	262	149	200	200
Total Personnel Expense:		262	149	200	200

Other Expenses

5110	Auto/Mileage Reimbursement	500	848	2,100	2,100
5135	Data Process/Soft Maintenance	400	540	800	800
5140	Dues & Subscriptions	135	135	100	100
5155	Office Supplies	426	424	500	500
5164	Meetings & Seminars	333	506	500	500
5165	Memberships	1,038	1,049	1,200	1,200
5170	Miscellaneous	-	-	500	300
5189	Telephone/Cells/Internet	2,421	2,193	2,200	2,200
5242	M & R - Equip.	-	-	400	400
5254	Small Tools & Equipment	638	240	400	400
5300	Marketing Travel	14,175	26,628	35,100	38,000
5340	Promotion Materials	2,082	-	-	-
5355	Sponsorship/Mktg Coop	400	-	500	500
5370	Courier Service	371	119	-	-
5385	Collateral	-	100	200	200
5390	Site Tours/Convention Solicitation	9,366	9,943	10,000	10,000
5635	Training	-	800	800	1,600
Total Other Expenses:		32,285	43,525	55,300	58,800

Total 66 - National Sales: 32,547 43,675 55,500 59,000

Tourism Development - Fiscal Year 2025 Budget

Dept 67 - Sales & Services - Expense

Account Code	Account Title	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget
5075	Uniforms	487	553	500	1,500
Total Personnel Expense:		487	553	500	1,500

Other Expenses

5110	Auto/Mileage Reimbursement	459	3,740	800	2,300
5135	Data Process/Soft Maintenance	169	779	1,500	2,600
5155	Office Supplies	503	879	-	2,000
5164	Meetings & Seminars	105	200	700	1,700
5165	Memberships	870	2,663	2,300	1,800
5170	Miscellaneous	-	78	2,400	3,100
5189	Telephone/Cells/Internet	1,450	1,450	1,800	3,600
5242	M & R - Equip.	-	-	500	500
5254	Small Tools & Equipment	594	3,106	1,000	1,000
5300	Marketing Travel	26,011	72,430	73,900	100,000
5340	Promotion Materials	4,555	2,000	6,000	6,200
5355	Sponsorship/Mktg Coop	5,000	-	2,000	-
5370	Courier Service	88	100	200	200
5385	Collateral	951	500	500	-
5390	Site Tours/Convention Solicitation	9,903	8,352	11,000	23,000
5635	Training	-	346	-	-
Total Other Expenses:		50,657	96,623	104,600	148,000

Total 67 - Sports Tourism: 51,144 97,176 105,100 149,500

Tourism Development - Fiscal Year 2025 Budget

Dept 68 - SMERF - Expense

Account Code	Account Title	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget
5075	Uniforms	541	200	200	200
Total Personnel Expense:		541		200	200

Other Expenses

5110	Auto/Mileage Reimbursement	208	227	500	500
5135	Data Process/Soft Maintenance	140	58	100	100
5155	Office Supplies	137	768	400	400
5164	Meetings & Seminars	95	114	200	200
5165	Memberships	747	719	1,400	900
5170	Miscellaneous	-	-	1,000	600
5189	Telephone/Cells/Internet	1,527	1,800	1,800	1,800
5254	Small Tools & Equipment	401	-	-	-
5300	Marketing Travel	27,577	39,889	40,000	48,300
5340	Promotion Materials	1,404	200	200	200
5370	Courier Service	389	254	-	-
5385	Collateral	241	250	500	-
5390	Site Tours/Convention Solicitation	11,669	10,606	13,000	13,000
5635	Training	450	500	500	500
Total Other Expenses:		44,985	55,386	59,600	66,500
Total 68 - SMERF:		45,526	55,586	59,800	66,700

Tourism Development - Fiscal Year 2025 Budget

Dept 69 - Visitor's Center - Expense

Account Code	Account Title	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget
5075	Uniforms	430	416	500	1,000
5078	Drug Testing/Background CK	-	400	400	400
Total Personnel Expense:		430	816	900	1,400

Other Expenses

5117	Bank Charges	1,449	1,665	1,800	1,800
5125	Contract Services	20,000	-	-	-
5135	Data Process/Soft Maintenance	-	9,200	9,200	9,200
5155	Office Supplies	1,132	2,746	5,000	5,000
5162	Signage	-	628	3,000	3,000
5175	Office Rent	-	52,000	48,000	30,000
5230	Insurance - Auto	-	113	-	-
5242	M & R - Equip.	15	126	1,000	1,000
5252	Equipment Purchase	281	7,442	15,000	5,000
5254	Small Tools & Equipment	4,324	2,461	-	10,000
5340	Promotion Materials	-	7,566	10,000	15,000
5365	Letter Response:Postage	29,296	34,320	30,000	40,000
5370	Courier Service	4,680	2,413	4,000	-
5390	Site Tours/Convention Solicitation	560	1,812	5,000	5,000
Total Other Expenses:		61,736	122,493	132,000	125,000

Total 69 - Visitor's Center: 62,166 123,309 132,900 126,400

Tourism Development - Fiscal Year 2025 Budget

Dept 70 - Administration - Expense

Account Code	Account Title	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget
5000	Salaries	1,766,423	1,974,214	2,114,900	2,191,200
5038	Overtime	-	-	1,000	1,000
5042	Incentive Salary	159,434	152,400	152,400	121,200
5048	Contract Labor	340	5,000	5,000	5,000
5050	Payroll Taxes	142,490	158,276	161,800	167,800
5055	Pension Plan	73,503	61,779	105,800	100,000
5060	Employee Insurance	254,444	286,419	318,200	280,000
5061	Employee Insurance Contingency	-	-	25,300	28,000
5065	Workers Compensation	4,464	8,400	8,800	7,000
5070	TEC - Unemployment	67	-	4,000	4,000
5071	Leave Liability Accrual Expense	5,998	2,500	2,500	2,500
5075	Uniforms	1,116	1,064	2,000	2,000
5078	Drug Testing/Background Check	512	935	1,200	1,200
5079	Employment Recruiting/Relocate	29,322	9,287	-	5,000
5080	Salary Contingency	-	-	148,000	100,000
Total Personnel Expense:		2,438,114	2,660,273	3,050,900	3,015,900

Other Expenses

5110	Auto/Mileage Reimbursement	605	1,266	3,000	3,000
5117	Bank Charges	108	123	-	-
5125	Contract Services	17,392	31,906	46,200	26,600
5130	Copy Lease	2,232	13,460	20,400	20,400
5135	Data Process/Soft Maintenance	38,159	115,792	112,800	136,400
5140	Dues & Subscriptions	14,922	38,249	35,700	35,700
5150	Floral /Client Amenities	184	236	1,000	1,000
5155	Office Supplies	3,226	3,457	2,600	3,000
5156	Interest Expense	2,986	-	-	-
5164	Meetings & Seminars	4,240	3,359	16,700	16,500
5165	Memberships	97,550	116,070	120,000	129,900
5170	Miscellaneous	(4,269)	48	5,000	3,100
5175	Office Rent	77,641	118,900	118,900	118,900
5189	Telephone/Cells/Internet	27,105	33,389	43,600	44,000
5200	Audit Fees	25,569	40,904	26,100	48,100
5202	Legal Fees	17,558	67,479	10,000	36,100
5204	Professional Fees	66,847	66,705	73,500	73,500
5230	Insurance - Auto/Property	9,408	2,416	2,600	2,800
5232	Insurance - Liability	38,152	35,288	26,100	28,400
5242	M & R - Equip.	2,495	2,029	9,000	9,000
5254	Small Tools & Equipment	12,463	20,793	7,000	7,000
5260	Gasoline	1,650	750	4,000	4,000
5300	Marketing Travel	35,963	55,219	58,100	71,000
5302	Promotional Travel	18,471	10,000	20,000	20,000
5340	Promotion Materials	-	9,839	10,000	10,000
5352	Business Development	188,035	263,433	266,000	266,000
5355	Sponsorship/Mktg Coop	-	6,949	6,500	71,500
5370	Courier Service	204	460	2,200	2,200
5385	Collateral	146,515	201,837	203,300	202,300
5390	Site Tours/Convention Solicitation	13,639	12,263	12,000	14,000

Tourism Development - Fiscal Year 2025 Budget

Dept 70 - Administration - Expense

Account Code	Account Title	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget
5635	Training	9,584	49,780	48,600	48,600
7000	Special Projects	265,073	458,258	617,000	725,000
7002	Anticipated Special Projects	1,346,575	-	-	-
7006	Special Projects - Board Approval	-	1,721,060	2,515,000	1,700,000
7007	HOT Revenue Share w/City	6,356,922	-	-	225,000
Total Other Expenses:		8,837,203	3,501,718	4,442,900	4,103,000

8000	Transfer - General Fund	860,368	990,000	990,000	960,000
Total Transfers:		860,368	990,000	990,000	960,000

Total 70 - Administration: 12,135,684 7,151,991 8,483,800 8,078,900

Tourism Development - Fiscal Year 2025 Budget

Dept 71 - Other Revenue and Expense

Account Code	Account Title	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget
5125	Contract Services	-	1,000	1,100	-
7000	Special Projects	-	24,793	-	75,000
7007	Revenue Sharing w/ City of Galveston	-	104,470	199,900	152,900
Total Other Expenses:		-	130,263	201,000	227,900
Total 71 - Other Revenue and Expense:		-	130,263	201,000	227,900

Tourism Development - Fiscal Year 2025 Budget

Dept 80 - Austin Sales - Expense

Account Code	Account Title	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget
5075	Uniforms	192	200	200	200
Total Personnel Expense:		192	200	200	200

Other Expenses

5110	Auto/Mileage Reimbursement	2,484	1,802	4,900	5,000
5135	Data Process/Soft Maintenance	153	195	-	300
5140	Dues & Subscriptions	148	185	300	300
5155	Office Supplies	108	177	200	200
5164	Meetings & Seminars	21	225	900	900
5165	Memberships	530	1,500	3,600	3,600
5170	Miscellaneous	-	200	800	500
5189	Telephone/Cells/Internet	1,740	1,800	2,000	2,000
5242	M & R - Equip.	-	-	500	500
5254	Small Tools & Equipment	594	80	-	300
5300	Marketing Travel	14,135	10,940	47,400	55,000
5301	Marketing Travel Reimbursement	-	-	(17,000)	(17,000)
5340	Promotion Materials	6,029	350	5,000	5,000
5355	Sponsorship/Mktg Coop	23,950	22,350	29,500	29,500
5370	Courier Service	410	496	1,500	1,500
5385	Collateral	-	-	300	-
5390	Site Tours/Convention Solicitation	8,953	9,848	13,000	13,000
5635	Training	568	726	500	500
Total Other Expenses:		59,823	50,875	93,400	101,100

Total 80 - Austin Sales: 60,015 51,075 93,600 101,300

TD Grand Total Expense: 15,089,766 11,797,328 13,360,400 12,410,800

TD Grand Total Revenue Over/(Under) Expense: (6,303,915) (1,593,422) 65,800 -

Fiscal Year 2025 Budget														
Tourism Development Fund														
Line Item Support														
Acct	Account Description	Explanation	Dept 62	Dept 63	Dept 64	Dept 65	Dept 66	Dept 67	Dept 68	Dept 69	Dept 70	Dept 71	Dept 80	All Depts Total
			Advertising / PR	Destination Svcs	Public Relations	Trade	National Sales	Sales & Services	SME/RF Sales	Visitor's Center	Admin Dept	Non-HOT	Austin Sales	
5000	Salaries		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,191,200	\$ -	\$ -	\$ 2,191,200
5038	Overtime		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000
5042	Incentive Salary	Commissions-Sales/Dir	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 121,200	\$ -	\$ -	\$ 121,200
5048	Contract Labor	Miscellaneous	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ 30,000
5050	Payroll Taxes	Payroll Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 167,800	\$ -	\$ -	\$ 167,800
5055	Pension Plan	Pension Plan 5%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000
5060	Insurance	Employee Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 280,000	\$ -	\$ -	\$ 280,000
5061	Insurance	Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,000	\$ -	\$ -	\$ 28,000
5065	Worker's Comp	Worker's Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000	\$ -	\$ -	\$ 7,000
5070	TEC Unemp	TEC Unemployment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ -	\$ -	\$ 4,000
5071	Leave Liability	Accrual Expense Sick/Vacation Leave	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ -	\$ 2,500
5075	Uniforms	Special Events, Media Blitz, Trade Shows	\$ 3,000	\$ 1,500	\$ 2,000	\$ 1,000	\$ 200	\$ 1,500	\$ 200	\$ 1,000	\$ 2,000	\$ -	\$ -	\$ 12,600
5078	Drug Test/Backgrd Cks	Drug Tests 5 @ \$25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 600	\$ -	\$ -	\$ 800
		Background Cks 5 @ \$44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200	\$ 600	\$ -	\$ -	\$ 800
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ 1,200	\$ -	\$ -	\$ 1,600
5079	Recruitment/Relocation	Recruitment/Relocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ 5,000
5080	Salary Contingency	4% Merit (Full & Part Time)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000
5110	Mileage	Site Visits/Convention Solicitation	\$ 1,500	\$ 1,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 4,000	\$ 8,100
		Marketing Travel	\$ 1,000	\$ -	\$ -	\$ -	\$ 300	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 2,300
		Meetings (MPI, HSAE, OGA)	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
		Misc Events (American Marketing, etc.)	\$ 2,000	\$ -	\$ 1,500	\$ -	\$ 2,300	\$ 500	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 7,300
		PR Media Missions & Travel	\$ -	\$ -	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,000
		Sales Calls / Sales Blitz	\$ -	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,800
			\$ 4,500	\$ 1,600	\$ 9,000	\$ 1,500	\$ 2,100	\$ 2,300	\$ 500	\$ 500	\$ 3,000	\$ -	\$ 5,000	\$ 29,500
5115	Advertising & Promo	Good Sam Club	\$ 66,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,000
5117	Bank Charges	Bank Charges-CC Machine	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,800	\$ -	\$ -	\$ -	\$ 1,800
5125	Contract Services	Aramark Coffee Svc & Product	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ 1,000
		Consulting Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ 25,000
		PR S/Ware/Broadcast Monitor System	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
		Cast PR Contract (12 @ \$3300)	\$ -	\$ -	\$ 41,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,600
		Sparklets (Tremont) 12 @ \$43.75	\$ -	\$ -	\$ 81,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ -	\$ -	\$ 82,200
			\$ -	\$ -	\$ 81,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,600	\$ -	\$ -	\$ 108,200

Fiscal Year 2025 Budget Tourism Development Fund Line Item Support														
Acct	Account Description	Explanation	Dept 62	Dept 63	Dept 64	Dept 65	Dept 66	Dept 67	Dept 68	Dept 69	Dept 70	Dept 71	Dept 80	All Depts Total
			Advertising / PR	Destination Svcs	Public Relations	Travel	National Sales	Sales & Services	SME/RF	Visitor's Center	Admin	Non-HOT	Austin Sales	
						Trade			Sales		Dept			
5140	Dues & Subscriptions	AirDNA Vacation Rental Reports	-	-	-	-	-	-	-	-	9,000	-	-	9,000
		Austin Business Journal	700	-	-	-	-	-	-	-	-	-	200	200
		Digiday	400	-	-	-	-	-	-	-	700	-	-	700
		Galveston Daily News	400	-	1,200	-	-	-	-	-	400	-	100	2,100
		Goodnotes	200	-	-	-	-	-	-	-	-	-	-	200
		Houston Business Journal	-	-	-	-	100	-	-	-	-	-	-	100
		Houston Chronicle	-	-	400	-	-	-	-	-	-	-	-	400
		In Market Newspaper	-	-	1,600	-	-	-	-	-	-	-	-	1,600
		Social Media Examiner	2,000	-	-	-	-	-	-	-	-	-	-	2,000
		Source Strategies	-	-	-	-	-	-	-	-	600	-	-	600
		STR Report (Destination & Trend)	-	-	-	-	-	-	-	-	25,000	-	-	25,000
			\$ 3,700	\$ 500	\$ 3,200	\$ -	\$ 100	\$ -	\$ -	\$ -	\$ 35,700	\$ -	\$ 300	\$ 43,000
5150	Floral	Floral	-	-	-	-	-	-	-	-	1,000	-	-	1,000
5155	Office Supplies	Miscellaneous	\$ 1,000	\$ 5,000	\$ 2,000	\$ 1,000	\$ 500	\$ 2,000	\$ 400	\$ 5,000	\$ 3,000	\$ -	\$ 200	\$ 20,100
5162	Signage	Miscellaneous	-	-	-	-	-	-	-	-	3,000	-	-	3,000
5164	Meeting & Seminars	American Marketing Assn (AMA)	1,000	-	-	-	-	-	-	-	-	-	-	1,000
		CVB Hotel/Partner GM Meetings	300	-	-	-	-	-	-	-	10,000	-	-	10,300
		Galveston Chamber of Commerce Events	1,500	-	1,200	-	-	-	-	-	500	-	-	3,200
		Galv Hotel & Lodging Assn (GHLA)	800	500	800	-	-	200	-	-	5,000	-	-	7,300
		Houston Tourism Summit	700	-	1,000	-	-	150	100	-	-	-	-	1,950
		IAEE Meetings	-	-	-	-	-	-	-	-	-	-	200	200
		Miscellaneous opportunities	-	-	-	1,000	-	1,150	100	-	1,000	-	-	3,250
		MPI Meetings	-	-	-	-	-	-	-	-	200	-	-	200
		MPI-HAC	-	-	-	-	500	-	-	-	-	-	-	500
		PR Day	-	-	700	-	-	-	-	-	-	-	-	700
		PRSA Monthly Meetings	-	-	800	-	-	-	-	-	-	-	-	800
		PRSA Webinars	-	-	400	-	-	-	-	-	-	-	-	400
		TSAE Meetings	-	-	-	-	-	-	-	-	-	-	500	500
		Webinars and Seminars	2,000	-	-	-	-	200	-	-	-	-	-	2,200
			\$ 6,300	\$ 500	\$ 4,900	\$ 1,000	\$ 500	\$ 1,700	\$ 200	\$ -	\$ 16,500	\$ -	\$ 900	\$ 32,500
5165	Memberships	American Marketing Assn (AMA)	300	-	-	-	-	-	-	-	-	-	-	300
		C-Crewe Galveston Chamber	500	-	500	-	-	200	100	-	-	-	-	1,300
		CMCA (Christian Meeting & Conv Assoc)	-	-	-	-	300	-	300	-	-	-	-	600
		DI Membership	-	-	-	-	-	-	-	-	20,000	-	-	20,000
		ESPA (\$365/ea)	-	-	-	-	-	400	-	-	1,700	-	-	2,100
		Galveston Chamber of Commerce	-	-	-	-	-	-	-	-	10,000	-	-	10,000
		Around Houston Partnership	-	-	-	-	-	-	-	-	8,000	-	-	8,000
		Historic Downtown Strand Seaport Ptnrshp	300	-	-	-	-	-	-	-	-	-	-	300
		Houston Cooperative Partnership	-	-	-	-	100	-	-	-	12,500	-	-	12,500
		Houston Society of Association Executives	-	-	-	-	-	-	-	-	2,500	-	-	2,500
		IAEE (All)	-	1,700	-	-	-	-	-	-	2,500	-	-	4,200
		IAFE	-	-	-	-	-	-	-	-	-	-	2,600	2,600
		Leadership Galveston	-	-	-	-	500	-	-	-	-	-	-	500
		MPI-HAC	-	-	-	-	-	-	-	-	-	-	500	500
		MPI-THCC	-	-	-	-	-	-	-	-	-	-	500	500
		NATJA - N Amer Travel Journalists Assoc.	-	-	600	-	-	-	-	-	-	-	-	600
		Oil & Gas Admin International	-	-	-	-	300	-	-	-	-	-	-	300

**Fiscal Year 2025 Budget
Tourism Development Fund**

Acct	Account Description	Explanation	Line Item Support										All Depts Total	
			Dept 62	Dept 63	Dept 64	Dept 65	Dept 66	Dept 67	Dept 68	Dept 69	Dept 70	Dept 80		
			Advertising / PR	Destination Svcs	Public Relations	Trade	National Sales	Sales & Services	SWEIF Sales	Visitor's Center	Admin Dept	Non-HOT	Austin Sales	
5165	Memberships (Continued)													
	Outdoor Writers				400									400
	PCWA			500							500			1,000
	PRSA				2,800									2,800
	Rogan PR				1,000									1,000
	Rotary				4,800									4,800
	SATW				800									800
	Simpleview										5,200			5,200
	Sports ETA							1,200						1,200
	Staples										100			100
	TACVB (All)										2,000			2,000
	Texas Travel Alliance (TTIA)										17,000			17,000
	THLA Annual										38,000			38,000
	Travel & Tourism Research Asso.		1,000								1,000			2,000
	TSAE												500	500
	TX City LaMarque Chamber								500					500
	US Travel membership										7,900			7,900
	VRMA (Vacation Rental Management)										1,000			1,000
	Ydrink/Ystay		1,200											1,200
			\$ 3,300	\$ 2,200	\$ 10,900	\$ -	\$ 1,200	\$ 1,800	\$ 900	\$ -	\$ 129,900	\$ -	\$ 3,600	\$ 153,800
5167	CTA Expenses													
	Contract Renewal Fee			11,500										11,500
	CTA Certificates & Pins			1,500										1,500
	Networking Events			8,000										8,000
	New Certification Program Fees													35,000
			\$ -	\$ 56,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 56,000
5170	Miscellaneous													
			\$ 1,900	\$ 1,900	\$ -	\$ 1,500	\$ 300	\$ 3,100	\$ 600	\$ -	\$ 3,100	\$ -	\$ 500	\$ 12,900
5175	Office Lease/Rent													
	Galveston Chamber of Commerce VIC Partnership									30,000				30,000
	Offsite Storage for Assets										12,000			12,000
	Island Soul Storage										24,000			24,000
	Vici Storage rent			2,400										2,400
	601 Tremont (\$18,128.94/qrtr)										82,900			82,900
			\$ -	\$ 2,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 118,900	\$ -	\$ -	\$ 151,300
5189	Telephone/Cells/Internet													
	Cell Reimburse (\$75/mth ea)		6,300	3,600	3,600	900	900	2,700	900		2,700		900	22,500
	Internet Svc Reimburse (\$75/mth ea)		900		900	900	900	900	900				900	6,300
	AT&T Phone Services				900						4,000			4,900
	Comcast Cable (\$110/mth)										12,000			12,000
	Distinct Data										12,000			12,000
	T-Mobile Hot Spots (\$30/ea per mth)		1,200	1,500			400				400			3,500
	T-Mobile Cell Service		300											300
	Ring Central (\$75/mth)										900			900
	Galveston Computer Solutions (3CX)		1,500		1,500						11,000			11,000
	Upgrades (repairs, equipment, etc.)				1,500						1,000		200	4,200
			\$ 10,200	\$ 5,100	\$ 6,900	\$ 1,800	\$ 2,200	\$ 3,600	\$ 1,800	\$ -	\$ 44,000	\$ -	\$ 2,000	\$ 77,600
5200	Audit Fees													
	Financial Audit (Annual)													
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,100	\$ -	\$ -	\$ 48,100
5202	Legal Fees													
	Legal Fees													
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,100	\$ -	\$ -	\$ 36,100

Fiscal Year 2025 Budget												
Tourism Development Fund												
Line Item Support												
Acct	Account Description	Dept 62	Dept 63	Dept 64	Dept 65	Dept 66	Dept 67	Dept 68	Dept 69	Dept 70	Dept 71	Dept 80
	Explanation	Advertising / PR	Destination Svcs	Public Relations	Trade	National Sales	Sales & Services	SWEIF Sales	Visitor's Center	Admin Dept	Non-HOT	Austin Sales
												All Depts Total
5204	Professional Fees											
	Maximum Annual (1/6 of \$7500)									1,500		1,500
	State Advocate									36,000		36,000
	National Advocate									36,000		36,000
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 73,500	\$ -	\$ 73,500
5230	Insurance											
	Auto Property									2,800		2,800
5232	Insurance											
	Liability									28,400		28,400
5242	M & R Equipment											
	Miscellaneous/Contingency	1,700	6,000	1,500	-	400	500	-	1,000	4,000	-	500
	Vehicles (Golf Cart, SUV, Van, VIC)		6,000							5,000		5,000
		\$ 1,700	\$ 12,000	\$ 1,500	\$ -	\$ 400	\$ 500	\$ -	\$ 1,000	\$ 9,000	\$ -	\$ 500
5252	Equipment											
	Theater Setup								5,000			
	Video Photography Equip	5,000										5,000
	Mobile VIC (Events, Updates etc)	5,000	10,000									15,000
	Mini Mobile VIC	5,000	10,000									15,000
	Miscellaneous	5,000	15,000									20,000
		\$ 20,000	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ 60,000
5254	Small Tools & Equip											
	Miscellaneous	8,500	5,500	6,000	-	400	1,000	-	10,000	7,000	-	300
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000	\$ -	\$ 4,000
5260	Gasoline											
	Gasoline											
5300	Marketing Travel											
	Tradeshows, Conferences, & Industry Events		33,000	-	50,000	38,000	100,000	48,300	-	71,000	-	55,000
		\$ -	\$ 33,000	\$ -	\$ 50,000	\$ 38,000	\$ 100,000	\$ 48,300	\$ -	\$ 71,000	\$ -	\$ 55,000
5301	Marketing Co-op (Partner Reimbursed)											
	SWSC Booth											(3,000)
	SWSC Top Client Dinner											(8,000)
	Adventure Client Event											(6,000)
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (17,000)
5302	Sales Events											
	Sales FAM									20,000		20,000
5305	Advertising											
	Media Advertising	2,250,000										2,250,000
5310	Preplacement											
	Pre-paid Media Advertising	5,000										5,000
		\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
5315	Media Production											
	Miscellaneous Opportunities	30,000										30,000
5320	Public Relations											
	Advocacy Conference			2,500								2,500
	Communications Conference			3,000								3,000
	Destinations International Conference			4,000								4,000
	Houston Media Mission x2			1,000								1,000
	In Market Media Events x3			12,000								12,000
	In Market Media Missions x12			20,000								20,000
	In Market Paid Segmentsx4			15,000								15,000
	Individual Media FAMs			12,000								12,000
	International Media Marketplace			12,000								12,000
	International Media Opportunities			16,000								16,000
	Juneteenth FAM			3,000								3,000
	NATIA Conference & Media Mktplace			2,500								2,500

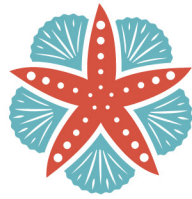
Fiscal Year 2025 Budget													
Tourism Development Fund													
Line Item Support													
Acct	Account Description	Explanation	Dept 62	Dept 63	Dept 64	Dept 65	Dept 66	Dept 67	Dept 68	Dept 69	Dept 70	Dept 80	
			Advertising / PR	Destination Svcs	Public Relations	Trade	National Sales	Sales & Services	SME/RF Sales	Visitor's Center	Admin Dept	Non-HOT	Austin Sales
5320	Public Relations (Cont.)	PR Opportunities and Events	-	-	100	-	-	-	-	-	-	-	100
		PRSA Public Affairs Conference	-	-	3,000	-	-	-	-	-	-	-	3,000
		PRSA Travel & Tourism Conference	-	-	6,000	-	-	-	-	-	-	-	6,000
		Satellite Media Tour	-	-	25,000	-	-	-	-	-	-	-	25,000
		SATW Conference	-	-	3,500	-	-	-	-	-	-	-	3,500
		Specialty Tour (Holiday, Wedding, Nature, etc.)	-	-	5,000	-	-	-	-	-	-	-	5,000
		STRATCOM Travel Smurf Conference	-	-	4,000	-	-	-	-	-	-	-	4,000
		Texas Tourism Media Missions	-	-	8,000	-	-	-	-	-	-	-	8,000
		Travel Writer FAM-x2	-	-	16,000	-	-	-	-	-	-	-	16,000
			\$ -	\$ -	\$ 173,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 173,600
			\$ -	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500
5325	Local Marketing	Winter Texans Reception	-	-	-	-	-	-	-	-	-	-	-
5335	Photography	Galveston Tourism Images	40,000	-	-	-	-	-	-	-	-	-	40,000
		Galveston Tourism Video	15,000	-	-	-	-	-	-	-	-	-	15,000
			\$ 55,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,000
5340	Promotion Materials	Activation Events at Festivals	5,000	20,000	-	-	-	-	-	-	-	-	25,000
		Client Gifts	-	-	-	-	-	-	-	-	10,000	-	10,000
		Holiday Promotions	15,000	-	-	-	-	-	-	-	-	-	15,000
		Media FAMs	5,000	-	10,000	-	-	-	-	-	-	-	15,000
		Miscellaneous opportunities	-	-	-	-	-	-	-	5,000	-	-	5,000
		Spring/Summer Promotions	20,000	-	-	-	-	-	-	-	-	-	20,000
		Sales Calls/Sales Blitz/Conv Solicitation	-	-	-	1,200	-	6,200	200	-	-	-	12,600
		T-shirts Magnets Caps	-	-	-	-	-	-	-	10,000	-	-	10,000
			\$ 45,000	\$ 20,000	\$ 10,000	\$ 1,200	\$ -	\$ 6,200	\$ 200	\$ 15,000	\$ 10,000	\$ -	\$ 112,600
			\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
			\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000
5345	Advertising	Stewart Beach	-	-	-	-	-	-	-	-	-	-	-
5348	Advertising	R. A. Apffel Park	-	-	-	-	-	-	-	-	-	-	-
5352	Business Development	Incentive Funds to Attract Groups	-	-	-	-	-	-	-	-	183,000	-	183,000
		Cheer Competition	-	-	-	-	-	-	-	-	20,000	-	20,000
		CVENT Diamond Listing	-	-	-	-	-	-	-	-	30,000	-	30,000
		CVENT Feature Listing	-	-	-	-	-	-	-	-	10,000	-	10,000
		CVENT Video Retargeting	-	-	-	-	-	-	-	-	6,000	-	6,000
		Helmsbriscoe	-	-	-	-	-	-	-	-	7,000	-	7,000
		Santa Hustle	-	-	-	-	-	-	-	-	10,000	-	10,000
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 266,000	\$ -	\$ 266,000
5355	Sponsorships	GHLA Holiday Sponsor	-	-	-	-	-	-	-	-	1,500	-	1,500
		IAEE Annual Sponsorship	-	-	-	-	-	-	-	-	-	2,000	2,000
		Artist Boat	-	-	-	-	-	-	-	-	30,000	-	30,000
		GINTC	-	-	-	-	-	-	-	-	30,000	-	30,000
		Movie Night & Music Night on the Strand	-	-	-	-	-	-	-	-	10,000	-	10,000
		MPI	-	-	-	-	500	-	-	-	-	-	500
		MPI THCC	-	-	-	-	-	-	-	-	-	2,500	2,500
		SWSC Sponsorship	-	-	-	-	-	-	-	-	-	5,000	5,000
		TSAC Annual Sponsorship	-	-	-	-	500	-	-	-	71,500	-	29,500
			\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 71,500	\$ -	\$ 101,500
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
		Postage Purchases	-	-	-	-	-	-	-	-	-	-	-

Fiscal Year 2025 Budget Tourism Development Fund Line Item Support														
Acct	Account Description	Explanation	Dept 62 Advertising / PR	Dept 63 Destination Svcs	Dept 64 Public Relations	Dept 65 Travel Trade	Dept 66 National Sales	Dept 67 Sales & Services	Dept 68 SME/RF Sales	Dept 69 Visitor's Center	Dept 70 Admin Dept	Dept 71 Non-HOT	Dept 80 Austin Sales	All Depts Total
5370	Courier Service	Courier Services	-	-	-	-	-	200	-	-	1,000	-	-	1,200
		Convention Solicitation	-	-	500	200	-	-	-	-	1,200	-	1,500	3,400
		Media Missions	-	-	500	-	-	-	-	-	-	-	-	500
		Public Relations	-	-	200	-	-	-	-	-	-	-	-	200
			\$ -	\$ -	\$ 1,200	\$ 200	\$ -	\$ 200	\$ -	\$ -	\$ 2,200	\$ -	\$ 1,500	\$ 5,300
5385	Collateral	Annual Report	3,500	-	-	-	-	-	-	-	-	-	-	3,500
		Annual Bookmarks	9,500	-	-	-	-	-	-	-	-	-	-	9,500
		Beach Park Brochure	3,500	-	-	-	-	-	-	-	-	-	-	3,500
		Bid Packets	-	-	-	-	100	-	-	-	-	-	-	100
		Calendar Bookmarks	8,500	-	-	-	-	-	-	-	-	-	-	8,500
		Coloring Books	10,000	-	-	-	-	-	-	-	-	-	-	10,000
		Cultural Heritage Collateral	8,000	-	-	-	-	-	-	-	-	-	-	8,000
		Holiday Brochures	8,000	-	-	-	100	-	-	-	-	-	-	8,000
		Mailings	-	-	-	-	-	-	-	-	-	-	-	100
		Maps	10,000	-	-	-	-	-	-	-	-	-	-	10,000
		Tree Sculpture & Turtle Brochures	9,000	-	-	-	-	-	-	-	-	-	-	9,000
		Visitor Guide-Island Soul	-	-	-	-	-	-	-	202,300	-	-	-	202,300
		Winter Texas Brochures	2,000	-	-	-	-	-	-	-	-	-	-	2,000
			\$ 72,000	\$ -	\$ -	\$ -	\$ 200	\$ -	\$ -	\$ -	\$ 202,300	\$ -	\$ -	\$ 274,500
5390	Site Tours/ Conv Solicitation	EG/Mini FAM	-	-	-	-	-	-	2,000	-	-	-	-	2,000
		Festivals/Events/Influencers	20,000	10,000	-	-	-	-	-	5,000	-	-	-	35,000
		Partner Relations	-	5,000	-	-	-	-	1,000	-	2,000	-	-	8,000
		Site Tours/FAMs	10,000	10,000	-	10,000	10,000	21,000	8,500	-	12,000	-	12,000	93,500
		Opportunities	-	-	8,000	2,000	-	2,000	1,500	-	1,000	-	1,000	14,500
			\$ 30,000	\$ 25,000	\$ 8,000	\$ 12,000	\$ 10,000	\$ 23,000	\$ 13,000	\$ 5,000	\$ 14,000	\$ -	\$ 13,000	\$ 153,000
5635	Training	Adobe MAX	6,000	-	-	-	-	-	-	-	-	-	-	6,000
		CDME Training	-	4,000	-	-	-	-	-	-	-	-	-	4,000
		ETourism Summit	9,700	-	-	-	-	-	-	-	-	-	-	9,700
		HR Supervisory Training	-	-	-	-	-	-	-	-	3,200	-	-	3,200
		Miscellaneous Opportunities	3,000	-	5,000	500	800	-	500	-	-	-	500	10,300
		PDM Destination International	3,000	600	5,000	500	800	-	-	-	5,400	-	-	9,900
		Precipio	-	-	-	-	-	-	-	-	5,400	-	-	5,400
		Professional Development	-	-	-	-	-	-	-	-	30,000	-	-	30,000
		Social Media Marketing World	3,500	-	-	-	-	-	-	-	-	-	-	3,500
		Staff Training (Retreat, etc)	-	-	-	-	-	-	-	-	10,000	-	-	10,000
		TBEX North America	2,000	-	-	-	-	-	-	-	-	-	-	2,000
		Tourism Academy	2,000	-	-	-	-	-	-	-	-	-	-	2,000
		TTA Tourism College	3,500	-	-	-	-	-	-	-	-	-	-	3,500
		TTRA Marketing Outlook Forum	2,000	-	-	-	-	-	-	-	-	-	-	2,000
		Webinars/Online Training	3,000	-	5,000	-	-	-	-	-	-	-	-	8,000
			\$ 37,700	\$ 4,600	\$ 15,000	\$ 1,000	\$ 1,600	\$ -	\$ 500	\$ -	\$ 48,600	\$ -	\$ 500	\$ 109,500

Park Board of Trustees of the City of Galveston
Fiscal Year 2025

Park (Enterprise) Fund Budgets





GALVESTON PARK BOARD

Dellanera Park:

Revenue Sources:

- Admissions revenue decreased by \$13,900 (38.6%) from FY2024 to FY2025.
 - Based on FY2024 projections.
- Camping revenue increased by \$70,800 (7.1%) from FY2024 to FY2025.
 - Camping continues to perform strong.
- FEMA revenue decreased by \$1,706,300 (100%) from FY2024 to FY2025.
 - The associated reimbursement is currently expected to be received in FY2024.
- Other revenue sources increased by \$17,900 (33.3%) from FY2024 to FY2025.
- Total revenue decreased by \$1,631,500 (58.4%) from FY2024 to FY2025.
 - Due to FEMA reimbursement reduction – see note above.

Expenses:

- Personnel expenses decreased slightly by \$11,700 (2.8%) from FY2024 to FY2025.
 - Based on FY2024 projections. There were some savings in pension and employee insurance.
- Material, Supplies, Services, etc. expenses increased slightly by \$3,900 (1%) from FY2024 to FY2025.
- Capital expenses increased by \$15,400 (8.4%) from FY2024 to FY2025.
 - Capital expenditures include a new workshop for staff, new outdoor social area for guests, refurbishing of lift station, replacement of boards on dune crossover, and cement slabs to replace gravel area.
- Debt Service and Leased Vehicles increased \$1,800 (19.8%) from FY2024 to FY2025.
 - Leased vehicles – no external debt at Dellanera Park.
- Transfers-out increased by \$6,700 (6.1%) from FY2024 to FY2025.
- FEMA expenses decreased by \$4,900 (100%) from FY2024 to FY2025.
 - No planned FEMA expenses in FY2025.
- Total expenses increased by \$11,200 (1%) from FY2024 to FY2025.

Revenue Over/(Under) Expenses:

- In FY2025, there's a budgeted net income of \$56,900. After receipt of the FEMA reimbursement and repayment of internal debt, Dellanera Park should see a positive fund balance as early as the end of FY2024. If the park can continue to realize positive net income it should result in a funding source for reinvestment into the park and/or revenue sharing with the city.
- The projected ending fund balance is \$496,591, which assumes the FEMA reimbursement will be received in FY2024 and the repayment of internal debt.

The Park's performance has been solid the last several years, and the draft FY2025 budget reflects a continuation of that trend.

Dellanera - Fiscal Year 2025 Budget

Summary - All Departments

Revenue	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget	FY2025 vs FY2024	
					\$ Increase / (Decrease)	% Increase / (Decrease)
Admissions	32,993	32,613	36,000	22,100	(13,900)	-38.6%
Camping	999,677	1,049,700	1,000,000	1,070,800	70,800	7.1%
Grant	-	-	-	-	-	#DIV/0!
FEMA	93,844	1,706,300	1,706,300	-	(1,706,300)	-100.0%
Other	42,607	80,187	53,700	71,600	17,900	33.3%
Transfers	-	-	-	-	-	#DIV/0!
Cash Use	-	-	-	-	-	#DIV/0!
Total Revenue:	1,169,121	2,868,800	2,796,000	1,164,500	(1,631,500)	-58.4%

Expenses	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget	FY2025 vs FY2024	
					\$ Increase / (Decrease)	% Increase / (Decrease)
Personnel Expense	379,001	391,602	412,200	400,500	(11,700)	-2.8%
Materials, Services, & Supplies	319,868	317,427	377,100	381,000	3,900	1.0%
Special Projects	-	-	-	-	-	#DIV/0!
Revenue Share w/City	-	-	-	-	-	#DIV/0!
Debt & Leased Equipment	917	8,431	9,100	10,900	1,800	19.8%
Capital	59,232	109,514	184,100	199,500	15,400	8.4%
Transfers	104,411	114,799	109,000	115,700	6,700	6.1%
Grants	-	-	-	-	-	#DIV/0!
FEMA	145	-	4,900	-	(4,900)	-100.0%
Total Expense:	863,574	941,773	1,096,400	1,107,600	11,200	1.0%

Revenue Over/(Under) Expense: **305,547** **1,927,027** **1,699,600** **56,900** **(1,642,700)** **-96.7%**

FY2025 Projected Beginning Fund Balance: 439,691
 Net Cash Impact FY2025: 56,900
FY2025 Projected Ending Fund Balance: **496,591**

Dellanera Park - Fiscal Year 2025 Budget

Department 51 - BUFs

Account Code	Account Title	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget
4200	Admissions	-		30,000	19,600
4210	Beach Park Pass Revenue	15,148	20,575	6,000	2,500
4211	Admissions - \$10	3,220	2,010	-	-
4214	Admissions - \$15	14,625	10,028	-	-
4215	Camping Admissions-Cash	293,892	311,761	297,000	318,100
4650	Grant Proceeds	-	-	-	-
4665	FEMA Reimbursement	536	1,706,300	1,706,300	-
Total Revenue:		327,421	2,050,674	2,039,300	340,200

Personnel

5000	Salaries	26,922	31,962	27,600	31,200
5038	Overtime	100	529	-	-
5050	Payroll Taxes	2,060	2,727	2,200	2,400
5055	Pension Plan	129	-	300	300
5060	Employee Insurance	(22)	565	-	-
5065	Workers Compensation	521	907	500	600
5080	Salary Contingency	-	-	2,100	1,300
Total Personnel Expense:		29,709	36,689	32,700	35,800

Other Expenses

5117	Bank Charges	103	7	100	100
5118	Cash Over/Short	(4)	-	-	-
5125	Contract Services	300	-	-	-
5164	Meetings & Seminars	-	-	200	200
5170	Miscellaneous	-	-	600	600
5187	Tickets	612	551	2,700	-
5195	FEMA Storm Repairs	145	-	4,900	-
5204	Professional Fees	-	-	1,300	1,200
5232	Insurance - Liability	1,350	1,259	1,000	1,200
5635	Training	-	200	200	200
6000	Related Service Expenses	209,119	257,983	301,800	301,800
Total Other Expenses:		211,625	260,000	312,800	305,300

Transfers

8000	Transfer - General Fund	33,289	34,437	33,300	33,300
Total Transfers:		33,289	34,437	33,300	33,300

Dept 51 Total Expense: 274,624 331,126 378,800 374,400

Dept 51 Total Revenue Over/(Under) Expense: 52,797 1,719,548 1,660,500 (34,200)

Dellanera Park - Fiscal Year 2025 Budget

Department 52 - Camping

Account Code	Account Title	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget
4041	Concession Agreement-Unrestricted	142	-	-	-
4215	Camping Admissions classed as BUFs	(129,925)	(311,761)	(297,000)	(318,100)
4218	Camping Admissions	835,710	1,049,700	1,000,000	1,070,800
4300	Gross Sales-Food & Beverage	-	-	28,000	37,700
4305	Gross Sales - Gift Shop	35,359	58,700	20,000	26,400
4330	Washer & Dryers	7,099	6,966	5,500	7,500
4585	Miscellaneous Income	-	-	200	-
4650	Grant Proceeds	-	-	-	-
4665	FEMA Reimbursable	93,308	-	-	-
4675	Sales Tax Discounts	8	9	-	-
4685	Unrealized Gain on Sale of Asset	-	14,512	-	-
4699	Nonrecurring Revenue Source	-	-	-	-
Total Revenue:		841,700	818,126	756,700	824,300

Personnel

5000	Salaries	255,401	260,878	261,000	261,800
5038	Overtime	5,136	4,972	-	-
5042	Incentive Salary	3,681	5,900	5,900	5,900
5047	Auto Allowance	35	-	-	-
5050	Payroll Taxes	19,432	20,079	20,000	20,100
5055	Pension Plan	3,275	1,265	11,800	3,200
5060	Employee Insurance	52,888	52,082	51,700	51,000
5065	Workers Compensation	5,030	8,672	9,600	9,800
5070	TEC - Unemployment	67	-	-	-
5071	Leave Liability Accrual Expense	3,054	-	-	-
5073	Telephone Allowance	6	-	-	-
5075	Uniforms	1,288	741	1,500	1,600
5078	Drug Testing/Background CK	-	325	300	300
5079	Employment Recruiting/Relocate	-	-	500	500
5080	Salary Contingency	-	-	17,200	10,500
Total Personnel Expense:		349,292	354,913	379,500	364,700

Other Expenses

5100	Alarm Systems	1,000	1,000	1,000	1,000
5115	Advertising & Promotional	1,270	1,118	8,000	8,000
5117	Bank Charges	40,530	34,974	41,600	41,600
5118	Cash Over/Short	1,434	90	-	-
5120	Cleaning Supplies	3,650	4,234	4,000	4,000
5125	Contract Services	15,023	31,800	31,800	26,800
5135	Data Process/Soft Maintenance	7,982	9,700	9,700	12,800
5155	Office Supplies	939	2,870	3,100	3,200
5156	Interest Expense	917	-	-	-
5157	Paper Goods	505	781	3,000	3,000
5162	Signage	87	4,000	4,000	4,100
5163	Licenses/Permits	25	100	100	-
5164	Meetings & Seminars	1,580	840	2,300	2,900
5166	Travel/Seminars	4	-	-	-
5165	Memberships	-	415	1,200	1,300
5170	Miscellaneous	1,030	1,416	4,200	4,200

Dellanera Park - Fiscal Year 2025 Budget

Department 52 - Camping

Account Code	Account Title	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget
5175	Office Rent	-	800	800	800
5185	Supplies	-	640	1,500	1,500
5187	Tickets	695	700	1,000	2,700
5189	Telephone/Cells/Internet	15,513	15,044	15,500	15,900
5190	Utilities/Elec/Gas/Water	76,093	66,738	77,000	77,000
5200	Audit Fees	4,346	5,314	3,400	6,400
5202	Legal Fees	23,588	12,024	1,500	1,500
5230	Insurance - Auto/Property	30,381	30,902	34,900	31,000
5232	Insurance - Liability	5,598	5,174	4,200	5,100
5240	M&R- Bldgs.	46,033	26,027	53,000	53,000
5242	M & R - Equip.	1,742	5,193	11,300	12,300
5250	Capital Improvements	19,126	100,014	174,600	170,000
5253	Leased Equipment	-	8,431	9,100	10,900
5254	Small Tools & Equipment	10,376	9,539	6,000	6,000
5256	Equipment Rental	4,310	3,500	7,000	7,000
5260	Gasoline	555	3,100	3,100	3,300
5401	Dumping Fees	3,116	9,226	6,000	8,000
5625	First Aid Supplies	-	500	500	500
5635	Training	50	2,429	2,800	2,800
5710	Trash Barrel Liners	983	1,300	1,300	1,300
5830	Landscaping	40,106	9,500	9,500	29,500
6005	Cost of Sales-Store/Snack Bar	18,003	7,191	14,000	16,000
6010	Cost of Sales - Gift Shop	1,067	14,231	9,700	10,000
6020	Damaged Spoiled	-	2,500	2,500	2,500
6025	Beach User Expenses	(209,119)	(257,983)	(301,800)	(301,800)
Total Other Expenses:		168,536	175,373	262,400	286,100
Transfers					
8000	Transfer - General Fund	71,122	80,361	75,700	82,400
Total Transfers:		71,122	80,361	75,700	82,400
Dept 52 Total Expense:		588,950	610,647	717,600	733,200
Dept 52 Total Revenue Over/(Under) Expense:		252,750	207,479	39,100	91,100
DP Grand Total Revenue Over/(Under) Expense:		305,547	1,927,027	1,699,600	56,900

**Fiscal Year 2025 Budget
Dellanera Park
Line Item Support**

<u>Account</u>	<u>Name</u>	<u>Description</u>	<u>Dept 51 Beach User Cost</u>	<u>Dept 52 Other Cost</u>
5000	Salaries		\$ 31,200	\$ 261,800
5042	Incentive	Park Mgr Incentive	\$ -	\$ 5,900
5050	Payroll Taxes		\$ 2,400	\$ 20,100
5055	Retirement Plan		\$ 300	\$ 3,200
5060	Employee Insurance		\$ -	\$ 51,000
5065	Workers Comp Insurance		\$ 600	\$ 9,800
5075	Uniforms	Uniforms	\$ -	\$ 1,600
5078	Drug Test/Background Cks	Drug Tests	-	100
		Background Checks	-	200
			\$ -	\$ 300
5079	Recruitment		\$ -	\$ 500
5080	Salary Contingency	4% Market/Merit Pool	\$ 1,300	\$ 10,500
5100	Alarm System	Office	-	720
		Alarm Updates/Batteries	-	280
			\$ -	\$ 1,000
5115	Advertising/Publicity	Park Events (Cookouts/Games/etc)	-	4,000
		Daily Coffee Svc/ Pastries for Guests	-	2,000
		Decorations (Holidays/Events/etc)	-	2,000
			\$ -	\$ 8,000
5117	Bank Charges	Credit Card Processing Fees	\$ 100	\$ 41,600
5120	Cleaning Supplies	Soap, Gloves, Disinfectant, Windex, etc.	\$ -	\$ 4,000
5125	Contract Services	Sparklets Water Service	-	750
		Pest Control	-	2,600
		Mosquito Treatment (6 months)	-	2,950
		Monthly Lawn Care	-	14,400
		Annual Fire Extinguisher Inspection	-	100
		Backflow Inspection (Annual)	-	400
		Weekly Dumpster Service	-	5,600
			\$ -	\$ 26,800

**Fiscal Year 2025 Budget
Dellanera Park
Line Item Support**

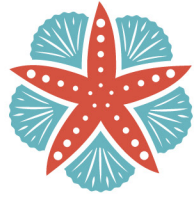
<u>Account</u>	<u>Name</u>	<u>Description</u>	<u>Dept 51 Beach User Cost</u>	<u>Dept 52 Other Cost</u>
5135 Data Process/Software Mtc		ResNexus Reservation System	-	3,500
		Facility Dude Software (Annual)	-	700
		GCS Managed Services	-	7,600
		Recreation Management Software	-	1,000
			\$ -	\$ 12,800
5155 Office Supplies		Office Supplies	\$ -	\$ 3,200
5157 Paper Goods		Toilet Paper/Napkins/Towels	\$ -	\$ 3,000
5162 Signage		Park Signage	-	2,000
		Venue Signage	-	100
		Replacement of Faded Signs	-	2,000
			\$ -	\$ 4,100
5164 Meetings & Seminars		TACO Conroe	-	1,500
		Staff Training	-	500
		Leadership and Staff training	200	300
		National Recreational Parks Association/TLG	-	600
			\$ 200	\$ 2,900
5165 Memberships		TACO (TX Assoc of Campground Owners)	-	1,200
		NRPA/TLG	-	100
			\$ -	\$ 1,300
5170 Miscellaneous		Miscellaneous	\$ 600	\$ 4,200
5175 Office Rent		Office Space for Park Staff at 601 Tremont (Plaza)	\$ -	\$ 800
5185 Supplies		Supplies	\$ -	\$ 1,500
5187 Tickets		Gate Tickets	-	300
		Park Season Passes	-	400
		Beach Parking Window Hanger	-	2,000
			\$ -	\$ 2,700
5189 Telephone/Cell/Internet		Cell Phone Reimbursement	-	1,140
		Xfinity (Network)	-	6,400
		Xfinity(Dedicated Svc)	-	2,700
		GCS-3X	-	1,700
		AT&T	-	1,200
		T-Mobile	-	360
		Repairs, equipment, etc.	-	2,400
			\$ -	\$ 15,900

**Fiscal Year 2025 Budget
Dellanera Park
Line Item Support**

<u>Account</u>	<u>Name</u>	<u>Description</u>	<u>Dept 51 Beach User Cost</u>	<u>Dept 52 Other Cost</u>
5190	Utilities	Water/Electricity	\$ -	\$ 77,000
5200	Audit Fees	External Audit	\$ -	\$ 6,400
5202	Legal Fees	Legal Counsel	\$ -	\$ 1,500
5204	Professional Fees	Maximus	\$ 1,200	\$ -
5230	Insurance - Auto/Property	Auto & Property Insurance	\$ -	\$ 31,000
5232	Insurance - Liability	Liability Insurance	\$ 1,200	\$ 5,100
5240	M & R Building	Electrical Repairs - Transformer Failure	-	10,000
		Replace one HVAC in the pavilion	-	13,000
		Plumbing Repairs	-	3,000
		Building Repair & Maintenance	-	17,000
		Repair flooring and sheetrock in electrical room	-	10,000
		Rekey all doors in the Pavilion	-	5,000
			\$ -	\$ 53,000
5242	M & R Equipment	Truck M&R	-	2,300
		Washer/Dryers	-	4,000
		Trailer Repairs	-	6,000
			\$ -	\$ 12,300
5250	Capital Improvements	Pavement preservation	-	40,000
		Build a new work shop for staff	-	30,000
		Build outdoor social area	-	10,000
		Refurbish lift station	-	30,000
		Replace deck boards for ADA dune crossover	-	35,000
		New cement slabs to replace the gravel	-	25,000
			\$ -	\$ 170,000
5253	Leased Equipment	EFM Leased Vehicle	\$ -	\$ 10,900
5254	Small Tools & Equip	New shop tools	-	4,000
		Computers	-	1,500
		Small Trailer	-	500
			\$ -	\$ 6,000

**Fiscal Year 2025 Budget
Dellanera Park
Line Item Support**

<u>Account</u>	<u>Name</u>	<u>Description</u>	<u>Dept 51 Beach User Cost</u>	<u>Dept 52 Other Cost</u>
5256	Equipment Rental	Lifts, Back Hoes	\$ -	\$ 7,000
5260	Gasoline	Vehicle Gas	\$ -	\$ 3,300
5401	Dumping Fees	Dumping Fees	\$ -	\$ 8,000
5625	First Aid	First Aid	\$ -	\$ 500
5635	Training	CPR Training	-	200
		Turtle Training	200	-
		Percipio Staff Training	-	1,500
		Park and Recreational Training	-	1,100
			<u>\$ 200</u>	<u>\$ 2,800</u>
5710	Trash Barrel Liners		\$ -	\$ 1,300
5830	Landscaping	Palm Tree Trimming	-	3,500
		Fertilizer	-	2,000
		Replace annual flowers	-	4,000
		Landscape Park	-	20,000
			<u>\$ -</u>	<u>\$ 29,500</u>
6020	Damaged/ Spoiled	Damaged and spoiled Gift Shop and Store Goods	\$ -	\$ 2,500
6000	Related Service Expenses	GLO Agreement - 29.7% of Camping to BUF	\$ 301,800	\$ -
6025	Beach User Expenses	GLO Agreement - 29.7% of Camping to BUF	\$ -	\$ (301,800)
4300	Gross Sales Stores	Gift Shop Sales - Snacks	-	(37,700)
6005	Cost of Sales-Store	Gift Shop Cost of Sales - Snacks	-	16,000
4305	Gross sales - Gift Shop	Gift Shop Sales - Merchandise	-	(26,400)
6010	Cost of Sales - Gift Shop	Gift Shop Cost of Sales - Merchandise	-	10,000
			<u>\$ -</u>	<u>\$ (38,100)</u>
8000	Transfer to General Fund	For Administrative Services Rendered	\$ 33,300	\$ 82,400



GALVESTON PARK BOARD

East End Lagoon:

Revenue Sources:

- Grants increased by \$131,000 (9.3%) from FY2024 to FY2025.
 - Based on projections provided by the Director of Coastal Projects.
- City of Galveston revenue sources remained constant at \$50,000 from FY2024 to FY2025.
 - The funds are provided by the city per an interlocal agreement.
- Cash Use increased by \$33,700 (10.9%) from FY2024 to FY2025.
 - The RESTORE grant is 100% reimbursable, so any cash use will be recuperated when reimbursements are received.
- Total revenue increased by \$164,700 (9.3%) from FY2024 to FY2025.

Expenses:

- Personnel expenses decreased by \$2,500 (100%) from FY2024 to FY2025.
- Material, Supplies, Services, etc. expenses increased by \$3,400 (63%) from FY2024 to FY2025.
 - Due to the addition of portable bathrooms on the property.
- Grants increased by \$163,800 (9.3%) from FY2024 to FY2025.
 - Based on projections provided by the Director of Coastal Projects.
- Total expenses increased by \$164,700 (9.3%) from FY2024 to FY2025

Revenue Over/(Under) Expenses:

- The budgeted net cash impact results in a projected negative fund balance of \$222,932.
 - This is the result of the RESTORE grant reimbursement process. Funds must be expended before they are reimbursed. The grant is 100% reimbursable, and the negative fund balance will be eliminated when reimbursement is received. Reimbursement is expected in FY2026.

East End Lagoon - Fiscal Year 2025 Budget

Summary - All Departments

Revenue	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget	FY2025 vs FY2024	
					\$ Increase / (Decrease)	% Increase / (Decrease)
Admissions	-	-	-	-	-	#DIV/0!
City of Galveston	50,000	50,000	50,000	50,000	-	0.0%
Grant	23,295	13,603	1,408,100	1,539,100	131,000	9.3%
FEMA	-	-	-	-	-	#DIV/0!
Other	-	-	-	-	-	#DIV/0!
Transfers	-	-	-	-	-	#DIV/0!
Cash Use	-	-	309,900	343,600	33,700	10.9%
Total Revenue:	73,295	63,603	1,768,000	1,932,700	164,700	9.3%

Expenses	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget	FY2025 vs FY2024	
					\$ Increase / (Decrease)	% Increase / (Decrease)
Personnel Expense	1,354	566	2,500	-	(2,500)	-100.0%
Materials, Supplies, & Services	3,921	4,637	5,400	8,800	3,400	63.0%
Special Projects	-	-	-	-	-	#DIV/0!
Revenue Share w/City	-	-	-	-	-	#DIV/0!
Debt & Leased Equipment	-	-	-	-	-	#DIV/0!
Capital	-	-	-	-	-	#DIV/0!
Transfers	-	-	-	-	-	#DIV/0!
Grants	23,535	45,005	1,760,100	1,923,900	163,800	9.3%
FEMA	-	-	-	-	-	#DIV/0!
Total Expense:	28,809	50,208	1,768,000	1,932,700	164,700	9.3%
Revenue Over/(Under) Expense:	44,486	13,394	-	-	-	#DIV/0!

FY2025 Projected Beginning Fund Balance: 120,668
 Net Cash Impact FY2025: (343,600)
FY2025 Projected Ending Fund Balance: (222,932) *

* The projected negative fund balance is result of the RESTORE grant reimbursement process. The RESTORE grant is 100% reimbursable. The negative fund balance will be eliminated when Reimbursements are received, likely in FY2026.

East End Lagoon - Fiscal Year 2025 Budget

Account Code	Account Title	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget
4650	Grant Proceeds	23,295	13,603	1,408,100	1,539,100
4665	FEMA Reimbursement	-	-	-	-
4670	City of Galveston Reimbursement	50,000	50,000	50,000	50,000
4699	Nonrecurring Revenue Source	-	-	309,900	343,600
Total Revenue:		73,295	63,603	1,768,000	1,932,700

Personnel

5000	Salaries	1,237	500	1,700	-
5050	Payroll Taxes	93	38	200	-
5055	Pension Plan	20	25	100	-
5060	Employee Insurance	-	-	200	-
5061	Employee Insurance Contingency	-	-	100	-
5065	Workers Compensation	3	3	100	-
5080	Salary Contingency	-	-	100	-
Total Personnel Expense:		1,354	566	2,500	-

Other Expenses

5162	Signage	-	-	5,300	5,300
5200	Audit Fees	108	171	100	-
5202	Legal Fees	1,393	-	-	-
5407	Grant	23,535	45,005	1,760,100	1,923,900
5420	Port-o-lets	2,420	4,466	-	3,500
Total Other Expenses:		27,456	49,642	1,765,500	1,932,700

EEL Total Expense: 28,809 50,208 1,768,000 1,932,700

EEL Total Revenue Over/(Under) Expense: 44,486 13,394 - -

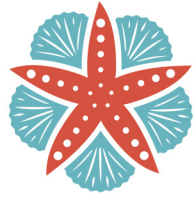
**Fiscal Year 2025 Budget
East End Lagoon
Line Item Support**

Dept 70
Administration

<u>Account</u>	<u>Name</u>	<u>Description</u>	<u>Income</u>
4650	Grant Proceeds	RESTORE Ph 1A	\$ 1,539,100

4670	City Reimbursement	City Reimbursement	\$ 50,000
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<u>Account</u>	<u>Name</u>	<u>Description</u>	<u>Cost</u>
5162	Signage	Code of Conduct/Wayfinding/ Panels	\$ 5,300
5407	Grant-Matching Expense	RESTORE Ph 1A	\$ 1,923,900
5420	Port-O-Lets	Port-O-Lets	\$ 3,500



GALVESTON PARK BOARD

R.A. Apffel – East Beach:

Revenue Sources:

- Admissions revenue decreased by \$57,300 (8.5%) from FY2024 to FY2025.
- Other revenue decreased by \$59,700 (39.0%) from FY2024 to FY2025.
- Transfers remained constant at \$120,000 from FY2024 to FY2025.
 - This is a transfer from the settlement fund to cover the berm removal and vegetation mitigation.
- Total revenue decreased by \$117,000 (12.4%) from FY2024 to FY2025.

Expenses:

- Personnel expenses decreased by \$76,200 (21.8%) from FY2024 to FY2025.
 - This aligns with FY2024 projections while still allowing for a 4% merit increase.
- Material, Supplies, Services, etc. expenses decreased by \$5,600 (2.4%) from FY2024 to FY2025.
- Capital expenses decreased by \$6,500 (3.1%) from FY2024 to FY2025.
 - A new fire suppression system is included in the capital budget. Other capital expenditures include upgrades to the volleyball and soccer areas, electrical and lighting equipment for the stage, relocation of the showers and changing rooms, and berm removal/vegetation mitigation to help with flooding.
- Debt service and leased vehicles are budgeted at \$16,300, which is a \$7,500 decrease compared to FY2024.
 - Includes leased vehicles.
- Transfers-out decreased by \$28,900 (23.2%) from FY2024 to FY2025.
- Total expenses decreased by \$127,300 (13.5%) from FY2024 to FY2025.

Revenue Over/(Under) Expenses:

- There's a revenue over expenses of \$10,300 for FY2025.
- The projected ending fund balance is \$68,536, which assumes forgiveness of R.A. Apffel's internal debt according to the internal debt plan.

This summary indicates a decrease in both revenue and expenses from FY2024 to FY2025 for R.A. Apffel Park. However, there is a positive budgeted net income for FY2025, demonstrating staff's ability to do more with less.

R.A. Apffel Park - East Beach - Fiscal Year 2025 Budget

Summary - All Departments

Revenue	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget	FY2025 vs FY2024	
					\$ Increase / (Decrease)	% Increase / (Decrease)
Admissions	491,163	609,620	672,000	614,700	(57,300)	-8.5%
Grant	20,000	-	-	-	-	#DIV/0!
FEMA	750	-	-	-	-	#DIV/0!
Other	100,053	115,402	153,000	93,300	(59,700)	-39.0%
Transfers	-	-	120,000	120,000	-	0.0%
Cash Use	-	-	-	-	-	#DIV/0!
Total Revenue:	611,966	725,022	945,000	828,000	(117,000)	-12.4%

Expenses	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget	FY2025 vs FY2024	
					\$ Increase / (Decrease)	% Increase / (Decrease)
Personnel Expense	234,757	245,737	349,700	273,500	(76,200)	-21.8%
Materials, Supplies, & Services	182,466	224,032	237,000	231,400	(5,600)	-2.4%
Special Projects	4,040	-	-	-	-	#DIV/0!
Revenue Share w/City	-	-	-	-	-	#DIV/0!
Debt & Leased Equipment	7,953	21,409	23,800	16,300	(7,500)	-31.5%
Capital	8,627	54,208	207,500	201,000	(6,500)	-3.1%
Transfers	183,310	94,338	124,400	95,500	(28,900)	-23.2%
Grants	(999)	-	-	-	-	#DIV/0!
FEMA	-	-	2,600	-	(2,600)	-100.0%
Total Expense:	620,154	639,725	945,000	817,700	(127,300)	-13.5%

Revenue Over/(Under) Expense: **(8,188)** **85,297** - **10,300** **10,300** **#DIV/0!**

FY2025 Projected Beginning Fund Balance: 58,236
 Net Cash Impact FY2025: 10,300
FY2025 Projected Ending Fund Balance: 68,536

R.A. Appfel Park - East Beach - Fiscal Year 2025 Budget

Department 51 - BUFs

Account Code	Account Title	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget
4050	Loan/Line of Credit Proceeds	-	-	37,500	-
4200	Admissions	-	-	660,000	602,700
4210	Beach Park Pass Revenue	15,498	18,289	12,000	12,000
4212	Admissions - \$12	41,340	3,469	-	-
4214	Admissions - \$15	434,325	587,861	-	-
4650	Grant Proceeds	20,000	-	-	-
4665	FEMA Reimbursement	750	-	-	-
Total Revenue:		511,914	609,620	709,500	614,700

Personnel

5000	Salaries	154,606	164,171	222,900	168,300
5038	Overtime	177	343	3,000	3,000
5042	Incentive Salary	1,601	2,400	2,400	2,400
5047	Auto Allowance	35	-	-	-
5048	Contract Labor	2,328	2,600	2,600	2,600
5050	Payroll Taxes	11,509	11,672	17,000	12,900
5055	Pension Plan	3,195	3,136	6,800	5,900
5060	Employee Insurance	31,078	26,535	36,100	34,000
5061	Employee Insurance Contingency	-	-	3,600	3,400
5065	Workers Compensation	3,928	7,490	4,700	12,600
5070	TEC - Unemployment	-	4,934	2,000	200
5071	Leave Liability Accrual Expense	1,420	1,000	1,000	1,000
5073	Telephone Allowance	6	-	-	-
5075	Uniforms	1,620	1,045	3,000	3,200
5078	Drug Testing/Background CK	300	1,100	1,700	-
5079	Employment Recruiting/Relocate	-	-	1,000	-
5080	Salary Contingency	-	-	17,100	6,700
Total Personnel Expense:		211,802	226,425	324,900	256,200

Other Expenses

5100	Alarm Systems	2,930	2,100	2,100	2,100
5117	Bank Charges	9,676	6,193	2,500	2,500
5118	Cash Over/Short	439	1,027	-	-
5120	Cleaning Supplies	2,596	1,000	4,000	4,000
5125	Contract Services	16,950	10,267	19,500	18,700
5135	Data Process/Soft Maintenance	3,283	4,625	3,800	5,000
5155	Office Supplies	489	354	1,600	1,800
5156	Interest Expense	458	133	400	100
5157	Paper Goods	2,198	2,262	3,500	3,700
5162	Signage	184	-	-	200
5163	Licenses/Permits	50	100	100	100
5164	Meetings & Seminars	324	57	1,000	1,000
5166	Travel / Seminars	4	-	-	-
5170	Miscellaneous	29	-	-	-
5175	Office Rent	-	1,200	1,200	1,200
5185	Supplies	3,947	1,807	5,000	5,300
5187	Tickets	1,213	2,200	2,200	500
5189	Telephone/Cells/Internet	8,964	8,817	9,600	8,400
5190	Utilities/Elec/Gas/Water	5,517	6,246	7,000	7,000

R.A. Apffel Park - East Beach - Fiscal Year 2025 Budget

Department 51 - BUFs

Account Code	Account Title	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget
5195	FEMA Storm Repairs	-	-	2,600	-
5200	Audit Fees	4,603	5,597	3,600	5,100
5202	Legal Fees	853	1,399	1,000	1,000
5204	Professional Fees	-	-	1,300	4,500
5230	Insurance - Auto/Property	90,615	95,881	92,900	97,800
5232	Insurance - Liability	3,955	4,483	3,500	4,500
5240	M&R- Bldgs.	6,419	21,146	30,000	20,300
5242	M & R - Equip.	4,190	10,707	5,200	5,200
5250	Capital Improvements	7,400	39,892	170,000	81,000
5251	FFE/Capital - Financed	-	11,900	11,900	-
5252	Equipment Purchase	244	14,316	37,500	-
5253	Leased Equipment	7,339	9,376	11,500	16,200
5254	Small Tools & Equipment	5,779	13,383	13,900	6,500
5255	Loss (Gain) on Sale of Asset	983	-	-	-
5260	Gasoline	2,957	4,058	3,500	3,700
5407	Grant	(999)	-	-	-
5420	Port-o-lets	6,928	9,909	8,500	8,500
5625	First Aid Supplies	44	500	1,000	1,000
5635	Training	5	37	-	-
5710	Trash Barrel Liners	-	2,109	3,500	3,500
7001	New Special Projects	2,725	-	-	-
7100	Radio Expense	-	-	2,700	1,700
Total Other Expenses:		203,292	293,081	467,600	322,100
Transfers					
8000	Transfer - General Fund	56,060	33,600	33,600	30,800
8006	Transfer - Beach Patrol	93,375	54,455	85,000	60,000
Total Transfers:		149,435	88,055	118,600	90,800
Dept 51 Total Expense:		564,529	607,561	911,100	669,100
Dept 51 Total Revenue Over/(Under) Expense:		(52,615)	2,059	(201,600)	(54,400)

R.A. Appfel Park - East Beach - Fiscal Year 2025 Budget

Department 52 - Non-BUF

Account Code	Account Title	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget
4041	Concession Agreement-Unrestric	71,913	65,000	65,000	48,600
4338	Special Event Revenue	15,425	36,767	30,500	31,700
4340	Pavilion Rental	12,715	2,310	20,000	13,000
4685	Unrealized Gain on Sale of Asset	-	11,325	-	-
4740	Transfer - Debt Service	-	-	120,000	120,000
Total Revenue:		100,053	115,402	235,500	213,300

Personnel

5000	Salaries	16,101	15,515	16,600	10,600
5042	Incentive Salary	1,109	1,100	1,100	1,100
5048	Contract Labor	3,120	-	-	-
5050	Payroll Taxes	1,264	1,235	1,300	900
5055	Pension Plan	861	766	900	600
5060	Employee Insurance	-	156	1,800	1,300
5061	Employee Insurance Contingency	-	-	200	200
5065	Workers Compensation	325	540	600	400
5075	Uniforms	-	-	100	-
5078	Drug Testing/Background CK	175	-	-	1,700
5079	Employment Recruiting/Relocate	-	-	1,000	-
5080	Salary Contingency	-	-	1,200	500
Total Personnel Expense:		22,955	19,312	24,800	17,300

Other Expenses

5117	Bank Charges	903	1,423	-	-
5135	Data Process/Soft Maintenance	-	-	-	6,000
5155	Office Supplies	-	255	-	-
5156	Interest Expense	156	-	-	-
5164	Meetings & Seminars	567	-	-	-
5165	Memberships	190	30	200	200
5166	Travel	-	-	-	300
5170	Miscellaneous	-	585	600	100
5189	Telephone/Cells/Internet	-	-	200	-
5232	Insurance - Liability	279	629	-	-
5240	M & R - Building	242	-	-	-
5242	M & R - Equip.	(5,005)	-	-	-
5250	Capital Improvements	-	-	-	120,000
5635	Training	150	3,647	2,300	-
7002	Anticipated Special Projects	1,315	-	-	-
Total Other Expenses:		(1,204)	6,568	3,300	126,600

Transfers

8000	Transfer - General Fund	33,875	6,283	5,800	4,700
Total Transfers:		33,875	6,283	5,800	4,700

Dept 52 Total Expense: 55,625 32,164 33,900 148,600

Dept 52 Total Revenue Over/(Under) Expense: 44,427 83,238 201,600 64,700

RA Grand Total Revenue Over/(Under) Expense: (8,188) 85,297 - 10,300

**Fiscal Year 2025 Budget
R.A. Apfel
Line Item Support**

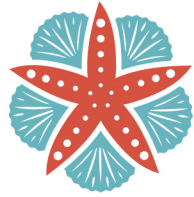
<u>Account</u>	<u>Name</u>	<u>Description</u>	<u>Dept 51 Beach User Cost</u>	<u>Dept 52 Other Cost</u>
5000	Salaries		\$ 168,300	\$ 10,600
5038	Overtime		\$ 3,000	\$ -
5042	Incentive Salary	Park Manager Incentive	\$ 2,400	\$ 1,100
5048	Contract Labor		\$ 2,600	\$ -
5050	Payroll Taxes		\$ 12,900	\$ 900
5055	Retirement Plan		\$ 5,900	\$ 600
5060	Employee Insurance		\$ 34,000	\$ 1,300
5061	Emp. Ins. Contingency		\$ 3,400	\$ 200
5065	Workers Comp Insurance		\$ 12,600	\$ 400
5070	TEC-Unemployment		\$ 200	\$ -
5071	Leave Liability Accrual		\$ 1,000	\$ -
5075	Uniforms	UV Shirts, Manager Shirts, Hats, Straw Hats	\$ 3,200	\$ -
5078	Drug/Background Checks	Drug Tests & Background Checks	\$ -	\$ 1,700
5079	Employee Recruitment	Job Postings/Relocation Expense	\$ -	\$ -
5080	Salary Contingency	4% Market/Merit Pool	\$ 6,700	\$ 500
5100	Alarms	Alarm System	\$ 2,100	\$ -
5117	Bank Charges	Bank Fees	\$ 2,500	\$ -
5120	Cleaning Supplies	Soap, Gloves, Disinfectant, Sanitizer, Windex, etc.	\$ 4,000	\$ -
5125	Contract Services	Dumpsters 25: 15yd and 30yd swaps	15,600	-
		Money Counters Contract (annual)	1,500	-
		Sparklets Water Service	25	-
		Sparklets Products & Other Charges	600	-
		Backflow Inspection (Annual)	400	-
		Fire Extinguisher & Alarm Inspections	75	-
		Miscellaneous	500	-
			\$ 18,700	\$ -
5135	Data Process/Software Mtc	GCS IT Annual Support & Managed Services	4,100	-
		Facility Dude Software (Annual)	500	-
		Recreation Management Software	-	6,000
		When to Work (Scheduling Software)	400	-
			\$ 5,000	\$ 6,000

**Fiscal Year 2025 Budget
R.A. Apffel
Line Item Support**

<u>Account</u>	<u>Name</u>	<u>Description</u>	<u>Dept 51 Beach User Cost</u>	<u>Dept 52 Other Cost</u>
5155	Office Supplies	General Office Supplies	1,600	-
		Event Manager Allocation for Office Supplies	200	-
			\$ 1,800	\$ -
5156	Interest Expense	Interest on Line of Credit	\$ 100	\$ -
5157	Paper Goods	Toilet Paper/Paper Towels	3,500	-
		Women in Coastal Science Program Supplies	200	-
			\$ 3,700	\$ -
5162	Signage	Venue Rental Signage	\$ 200	\$ -
5163	Licenses/Permits	COG Dumpster Permit	50	-
		Alarm Permit	50	-
			\$ 100	\$ -
5164	Meetings & Seminars	Texas Recreation & Parks Society (TRAPS)	\$ 1,000	\$ -
5165	Memberships	National Recreation and Parks Association	\$ -	\$ 200
5166	Travel	Transforming Local Government	\$ -	\$ 300
5170	Miscellaneous	Team Building & Appreciation	\$ -	\$ 100
5175	Office Rent	Office Space for Park Staff @ 601 Tremont	\$ 1,200	\$ -
5185	Supplies	Insect Repellent	1,000	-
		Lag Screws, Bolts, Hinges, Eye Bolts	4,000	-
		Programs	250	-
		Accessibility Capstone	50	-
			\$ 5,300	\$ -
5187	Tickets	Park Season Passes	250	-
		Gate Tickets	250	-
			\$ 500	\$ -
5189	Telephone/Cell/Internet	Cell Phone Reimbursement	260	-
		AT&T	4,700	-
		Repairs, Equipment, etc.	1,540	-
		T-Mobile iPad	1,900	-
			\$ 8,400	\$ -
5190	Utilities	Water/Electricity	\$ 7,000	\$ -
5200	Audit Fees	External Audit	\$ 5,100	\$ -
5202	Legal Fees	Legal Counsel	\$ 1,000	\$ -
5204	Professional Fees	Water Quality Testing	3,300	-
		Maximus	1,200	-
			\$ 4,500	\$ -

**Fiscal Year 2025 Budget
R.A. Apffel
Line Item Support**

<u>Account</u>	<u>Name</u>	<u>Description</u>	<u>Dept 51 Beach User Cost</u>	<u>Dept 52 Other Cost</u>
5230	Insurance - Auto/Property	Auto/Property Insurance	\$ 97,800	\$ -
5232	Insurance - Liability	Liability Insurance	\$ 4,500	\$ -
5240	M & R Building	Plumbing Repairs and Maintenance	3,000	-
		Electrical Repairs and Maintenance	5,000	-
		HVAC Maintenance	1,000	-
		Roof ties, doors, Showers/Changing Rooms	3,000	-
		Maintenance of Stage and Boardwalk	5,000	-
		Bollards	1,500	-
		Maintenance on Fencing	1,500	-
		Masonry	300	-
			\$ 20,300	\$ -
5242	M & R Equipment	Vehicle and Equipment Repairs	\$ 5,200	\$ -
5250	Capital Improvements	Berm Removal & Vegetation Mitigation	-	120,000
		Replace Entire Fire Suppression System	56,000	-
		Upgrade Volleyball Courts/ Add Soccer Fields	5,000	-
		Electrical and Lighting on Stage	10,000	-
		Relocate Showers/Changing Rooms	10,000	-
			\$ 81,000	\$ 120,000
5253	Leased Equipment	EFM New Lease - One Ram 1500	\$ 16,200	\$ -
5254	Small Tools & Equipment	Backpack Blowers	850	-
		Weed-eaters	1,000	-
		Volleyball Cranks	2,500	-
		Volleyball Nets	2,000	-
		Office Equipment	150	-
			\$ 6,500	\$ -
5260	Gasoline		\$ 3,700	\$ -
5420	Port-o-Lets	4 Units	\$ 8,500	\$ -
5625	First Aid Supplies	4 First Aid Kits	100	-
		2 Eyewash Stations & Saline Solution	900	-
			\$ 1,000	\$ -
5710	Trash Barrel Liners	65 cases	\$ 3,500	\$ -
7100	Radios	Airtime GCEM	630	-
		Misc Parts/Repairs/Batteries	1,070	-
			\$ 1,700	\$ -
8000	Transfer to General Fund	For Administrative Services Rendered	\$ 30,800	\$ 4,700
8006	Transfer to Beach Patrol	For Security Services Rendered	\$ 60,000	\$ -



GALVESTON PARK BOARD

Stewart Beach:

Revenue Sources:

- Admissions revenue increased by \$100,500 (12.1%) from FY2024 to FY2025.
- FEMA revenue decreased by \$19,700 from FY2024 to FY2025.
 - There are no budgeted FEMA reimbursements.
- Other revenue increased by \$61,100 (22.3%) from FY2024 to FY2025.
 - This is because of a combination of ticket sales revenue from a vintage style circus event to be held at the park in March 2025, and Beach Patrol no longer paying rent to Stewart Beach since the pavilion will be demolished and Beach Patrol will move into their temporary trailers.
- Transfers-in decreased because the engineer monitoring of the drainage project (covered by a transfer from Debt Service – Settlement fund in FY2024) is completed.
- Total revenue increased by \$117,600 (10.2%) from FY2024 to FY2025.

Expenses:

- Personnel expenses increased by \$6,000 (1.4%) from FY2024 to FY2025.
- Material, Supplies, Services, etc. expenses increased slightly by \$400 (0.1%) from FY2024 to FY2025.
- Capital expenses decreased by \$22,600 (43%) from FY2024 to FY2025.
 - Capital expenditures include 2 storage trailers to replace storage space lost due to the demolition of the pavilion.
- Debt Service and Leased Equipment increased by \$20,300 (20.4%) compared to FY2024.
 - Includes debt service payments on the mobile amenities, line of credit payments, and leased vehicles. The trailers are budgeted to be financed by the line of credit.
- Special projects are budgeted at \$180,000 for FY2025
 - A vintage style circus event will be held at Stewart Beach in March 2025. Stewart Beach will cover the initial investment of \$180,000 with the first \$180,000 in ticket sales for the event being retained by the park. Ticket sales over \$192,000 will be split with the event producer Zoppe Italian Family Circus and Stewart Beach at a split of 60%/40%. Stewart Beach will retain the parking admissions from the event.
- Transfers-out decreased by \$42,000 (22.6%) from FY2024 to FY2025.
- FEMA expenses remained constant at \$4,700 from FY2024 to FY2025.
- Total expenses increased by \$137,400 (12.3%) from FY2024 to FY2025.

Revenue Over/(Under) Expenses:

- There's a revenue over expenses of \$9,800 for FY2025.
- The projected ending fund balance is \$580,626.

The FY2025 draft budget illustrates a slight decrease in revenue and in expenses from FY2024 to FY2025 for Stewart Beach, with a positive budgeted revenue over expense of \$5,100.

Stewart Beach - Fiscal Year 2025 Budget

Summary - All Departments

Revenue	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget	FY2025 vs FY2024	
					\$ Increase / (Decrease)	% Increase / (Decrease)
Admissions	766,480	648,500	830,000	930,500	100,500	12.1%
Grant	575	-	-	-	-	#DIV/0!
FEMA	189,664	-	19,700	-	(19,700)	-100.0%
Other	290,195	240,461	273,900	335,000	61,100	22.3%
Transfers	-	24,300	24,300	-	(24,300)	-100.0%
Cash Use	-	-	-	-	-	#DIV/0!
Total Revenue:	1,246,913	913,261	1,147,900	1,265,500	117,600	10.2%

Expenses	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget	FY2025 vs FY2024	
					\$ Increase / (Decrease)	% Increase / (Decrease)
Personnel Expense	400,985	372,565	418,200	424,200	6,000	1.4%
Materials, Supplies, & Services	267,269	349,291	357,700	358,100	400	0.1%
Special Projects	-	-	-	180,000	180,000	#DIV/0!
Revenue Share w/City	-	-	-	-	-	#DIV/0!
Debt & Leased Equipment	4,347	121,088	99,600	119,900	20,300	20.4%
Capital	140,697	28,869	52,600	30,000	(22,600)	-43.0%
Transfers	218,625	134,910	185,500	143,500	(42,000)	-22.6%
Grants	-	4,985	-	-	-	#DIV/0!
FEMA	2,356	-	4,700	-	(4,700)	-100.0%
Total Expense:	1,034,280	1,011,709	1,118,300	1,255,700	137,400	12.3%

Revenue Over/(Under) Expense: **212,633** **(98,448)** **29,600** **9,800** **(19,800)** **-66.9%**

FY2025 Projected Beginning Fund Balance: 570,826
 Net Cash Impact FY2025: 9,800
FY2025 Projected Ending Fund Balance: 580,626

Stewart Beach - Fiscal Year 2025 Budget

Department 51 - BUFs

Account Code	Account Title	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget
4050	Loan/Line of Credit Proceeds	-	-	42,600	-
4200	Admissions	-	-	810,000	916,500
4210	Beach Park Pass Revenue	15,149	18,500	20,000	14,000
4212	Admissions - \$12	152,076	-	-	-
4214	Admissions - \$15	599,255	630,000	-	-
4665	FEMA Reimbursement	18,658	-	19,700	-
Total Revenue:		785,137	648,500	892,300	930,500

Personnel

5000	Salaries	284,142	251,904	269,300	283,000
5038	Overtime	1,145	518	3,000	3,000
5042	Incentive Salary	3,770	5,700	5,700	5,700
5048	Contract Labor	-	-	2,500	-
5050	Payroll Taxes	18,355	18,144	20,600	21,700
5055	Pension Plan	7,761	5,119	7,900	5,300
5060	Employee Insurance	29,838	32,405	23,400	35,100
5061	Employee Insurance Contingency	-	-	2,300	3,500
5065	Workers Compensation	5,406	8,818	11,400	14,100
5070	TEC - Unemployment	150	805	1,000	1,000
5071	Leave Liability Accrual Expense	2,674	2,500	2,500	2,500
5075	Uniforms	1,879	1,397	3,100	3,100
5078	Drug Testing/Background CK	562	1,867	2,400	-
5079	Employment Recruiting/Relocate	200	-	1,000	-
5080	Salary Contingency	-	-	16,600	6,100
Total Personnel Expense:		355,882	329,176	372,700	384,100

Other Expenses

5100	Alarm Systems	2,505	2,315	1,900	-
5117	Bank Charges	9,886	6,133	2,500	10,000
5118	Cash Over/Short	57	328	-	-
5120	Cleaning Supplies	2,433	2,045	5,000	4,300
5125	Contract Services	21,586	857	30,700	28,300
5135	Data Process/Soft Maintenance	7,843	9,140	9,200	8,700
5155	Office Supplies	2,183	1,263	900	1,000
5156	Interest Expense	3,382	-	1,500	1,300
5157	Paper Goods	1,086	2,470	7,000	7,000
5162	Signage	645	-	-	-
5163	Licenses/Permits	50	50	100	100
5164	Meetings & Seminars	685	166	1,500	100
5166	Travel / Seminars	4	-	-	200
5170	Miscellaneous	1,898	-	1,500	300
5185	Supplies	9,110	5,757	10,000	9,500
5187	Tickets	612	5,000	5,000	-
5189	Telephone/Cells/Internet	17,225	15,072	17,200	13,100
5190	Utilities/Elec/Gas/Water	36,329	45,410	46,000	46,000
5195	FEMA Storm Repairs	2,356	-	4,700	-
5200	Audit Fees	6,648	8,162	5,200	5,200
5202	Legal Fees	2,150	10,185	10,000	10,000
5204	Professional Fees	8,154	25,600	25,600	1,200

Stewart Beach - Fiscal Year 2025 Budget

Department 51 - BUFs

Account Code	Account Title	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget
5230	Insurance - Auto/Property	94,492	105,124	117,200	118,600
5232	Insurance - Liability	7,294	8,134	5,700	11,200
5240	M&R- Bldgs.	(42,355)	12,761	17,700	10,500
5242	M & R - Equip.	17,705	12,366	5,200	5,200
5250	Capital Improvements	139,172	1,901	10,000	-
5251	FFE/Capital - Financed	-	89,600	89,600	80,800
5252	Equipment Purchase	542	26,969	42,600	30,000
5253	Leased Equipment	770	31,488	8,500	37,800
5254	Small Tools & Equipment	3,766	13,120	10,000	4,000
5255	Loss (Gain) on Sale of Asset	983	-	-	-
5256	Equipment Rental	2,249	-	-	-
5260	Gasoline	6,725	13,605	5,500	5,800
5420	Port-o-lets	4,779	4,911	4,300	4,300
5625	First Aid Supplies	-	100	100	100
5635	Training	1,499	2,154	4,200	4,200
5710	Trash Barrel Liners	3,350	2,671	5,300	5,300
7100	Radio Expense	-	300	1,100	1,100

Total Other Expenses: 377,798 465,157 512,500 465,200

Transfers

8000	Transfer - General Fund	81,190	64,850	83,000	77,900
8006	Transfer - Beach Patrol	106,500	59,837	93,400	60,400

Total Transfers: 187,690 124,687 176,400 138,300

Dept 51 Total Expense: 921,371 919,020 1,061,600 987,600

Dept 51 Total Revenue Over/(Under) Expense: (136,234) (270,520) (169,300) (57,100)

Stewart Beach - Fiscal Year 2025 Budget

Department 52 - Non-BUF

Account Code	Account Title	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget
4041	Concession Agreement-Unrestricted	51,319	35,000	90,000	50,800
4300	Gross Sales - Food	28,295	23,600	70,000	32,000
4305	Gross Sales - Islander Giftshop	54,274	40,400	70,000	70,200
4338	Special Event Revenue	-	3,235	1,300	182,000
4340	Pavilion Rental	750	-	-	-
4405	John's Beach Service	22,236	-	-	-
4425	BP/UP OFFICE RENT	132,360	110,180	-	-
4585	Miscellaneous Income	932	1,293	-	-
4650	Grant Proceeds	575	-	-	-
4665	FEMA Reimbursement	171,006	-	-	-
4675	Sales Tax Disco	29	17	-	-
4682	Gain on Sale of Asset	-	26,736	-	-
4740	Transfer - Debt Service	-	24,300	24,300	-
Total Revenue:		461,776	264,761	255,600	335,000

Personnel

5000	Salaries	38,388	34,753	32,500	27,000
5042	Incentive Salary	2,133	2,000	2,000	2,000
5050	Payroll Taxes	2,991	2,585	2,500	2,100
5055	Pension Plan	1,776	1,738	1,700	1,500
5060	Employee Insurance	-	376	3,300	2,800
5065	Workers Compensation	646	1,062	1,200	1,100
5070	TEC - Unemployment	(1,007)	875	-	-
5078	Drug Testing	175	-	-	2,400
5080	Salary Contingency	-	-	2,300	1,200
Total Personnel Expense:		45,103	43,389	45,500	40,100

Other Expenses

5100	Alarm Systems	180	-	-	-
5115	Advertising & Promotional	304	-	-	-
5117	Bank Charges	3,244	2,843	-	-
5118	Cash Over/Short	(11)	(1)	-	-
5120	Cleaning Supplies	122	-	-	-
5135	Data Process/Soft Maintenance	-	-	-	1,000
5155	Office Supplies	-	62	-	-
5156	Interest Expense	194	-	-	-
5164	Meetings & Seminars	543	81	700	-
5165	Memberships	190	20	700	100
5170	Miscellaneous	-	18	-	-
5189	Telephone/Cells/Internet	-	-	200	-
5232	Insurance - Liability	1,767	680	-	-
5240	M&R- Bldgs.	118	-	-	-
5242	M & R - Equip.	-	545	300	-
5407	Grant	-	4,985	-	-
5635	Training	(1,199)	177	200	700
6005	Cost of Sales - Food	11,420	6,926	-	16,000
6010	Cost of sales - Goods	19,998	22,739	-	25,000
7006	Special Projects - Board Approval Required	-	-	-	180,000
Total Other Expenses:		36,871	39,077	2,100	222,800

Stewart Beach - Fiscal Year 2025 Budget

Department 52 - Non-BUF

Account Code	Account Title	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget
Transfers					
8000	Transfer - General Fund	30,935	10,224	9,100	5,200
	Total Transfers:	30,935	10,224	9,100	5,200
	Dept 52 Total Expense:	112,909	92,690	56,700	268,100
	Dept 52 Total Revenue Over/(Under) Expense:	348,867	172,071	198,900	66,900
	SB Grand Total Revenue Over/(Under) Expense:	212,633	(98,448)	29,600	9,800

**Fiscal Year 2025 Budget
Stewart Beach
Line Item Support**

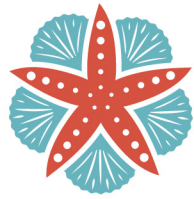
<u>Account</u>	<u>Name</u>	<u>Description</u>	<u>Dept 51 Beach User Cost</u>	<u>Dept 52 Other Cost</u>
5000	Salaries		\$ 283,000	\$ 27,000
5038	Overtime		\$ 3,000	\$ -
5042	Incentive Salary	Park Manager Incentive	\$ 5,700	\$ 2,000
5050	Employer-paid Taxes		\$ 21,700	\$ 2,100
5055	Retirement Plan		\$ 5,300	\$ 1,500
5060	Employer-paid Benefits		\$ 35,100	\$ 2,800
5061	Employee Ins. Contingency		\$ 3,500	\$ -
5065	Workers Comp Insurance		\$ 14,100	\$ 1,100
5070	TEC-Unemployment		\$ 1,000	\$ -
5071	Leave Liability Accrual		\$ 2,500	\$ -
5075	Uniforms	UV Shirts, Manager Shirts, Hats, Straw Hats	\$ 3,100	\$ -
5078	Drug Testing/Backgrd Cks	Drug Tests	-	850
		Background Checks	-	1,550
			\$ -	\$ 2,400
5080	Salary Contingency	4% Market/Merit Pool	\$ 6,100	\$ 1,200
5117	Bank Charges	Bank Fees	\$ 10,000	\$ -
5120	Cleaning Supplies	Soap, Gloves, Disinfectant, Sanitizer, Windex, etc.	\$ 4,300	\$ -
5125	Contract Services	Dumpster Service Fees	26,300	-
		Security Camera Annual Dues	100	-
		Sparklets Water Service	700	-
		Money Counters Contract (annual) + Parts	1,200	-
			\$ 28,300	\$ -
5135	Data Processing/Software/ Maintenance	GCS IT Annual Support & Managed Services	7,745	-
		Facility Dude Software (Annual)	605	-
		When to Work (Scheduling Software)	350	-
		Recreation Management Software	-	1,000
			\$ 8,700	\$ 1,000
5155	Office Supplies	General Office Supplies	900	-
		Event Manager Allocation	100	-
			\$ 1,000	\$ -

**Fiscal Year 2025 Budget
Stewart Beach
Line Item Support**

<u>Account</u>	<u>Name</u>	<u>Description</u>	<u>Dept 51 Beach User Cost</u>	<u>Dept 52 Other Cost</u>
5156	Interest Expense	Mobile Amenities & LoC Debt Service	\$ 1,300	\$ -
5157	Paper Goods	Toilet Tissue/ Paper Goods	\$ 7,000	\$ -
5163	Licenses/Permits	COG Dumpster/Alarm Permit	\$ 100	\$ -
5164	Meetings & Seminars	TRAPS/NRPA/TLG Conferences	\$ 100	\$ -
5166	Travel	TRAPS/NRPA/TLG Conferences	\$ 200	\$ -
5165	Memberships	TRAPS/NRPA/TLG	\$ -	\$ 100
5170	Miscellaneous	Team Building and Appreciation	\$ 300	\$ -
5185	Supplies	Nuts/Bolts/Gloves/Nails/etc. Insect Repellent / Sunscreen Materials, Supplies, & Emergency Repairs Programs	4,900 1,500 3,000 100 \$ 9,500	- - - - \$ -
5189	Telephone/Cell/Internet	GCS 3 CX T-Mobile iPad Cell Reimbursement Repairs, equipment, etc.	7,600 2,500 2,000 1,000 \$ 13,100	- - - - \$ -
5190	Utilities	Water & Electricity	\$ 46,000	\$ -
5195	FEMA Storm Repair	Disaster consulting services	\$ 4,700	\$ -
5200	Audit Fees	External Audit fee	\$ 5,200	\$ -
5202	Legal Fees	Legal Counsel	\$ 10,000	\$ -
5204	Professional Fees	Maximus	\$ 1,200	\$ -
5230	Insurance - Auto/Property	Auto/Property Insurance	\$ 118,600	\$ -
5232	Insurance - Liability	Liability Insurance	\$ 11,200	\$ -
5240	M & R Building	Plumbing for Mobile Amenities Dressing Rooms, Showers Shade Structures Sewer Pump and Equipment Perimeter fence, gate, doors	1,000 2,000 1,500 4,000 2,000 \$ 10,500	- - - - - \$ -
5242	M & R Equipment	Vehicle/Equipment Maintenance	\$ 5,200	\$ -
5251	Debt Service - Principal	Mobile Amenities & LoC Debt Service	\$ 80,800	\$ -

**Fiscal Year 2025 Budget
Stewart Beach
Line Item Support**

<u>Account</u>	<u>Name</u>	<u>Description</u>	<u>Dept 51 Beach User Cost</u>	<u>Dept 52 Other Cost</u>
5252	Equipment Purchase	Enclosed Storage Trailers (2)	\$ 30,000	\$ -
5253	Leased Vehicles	EFM Leased vehicles - 1 Ram 1500 & 1 full ton	\$ 37,800	\$ -
5254	Small Tools & Equip	Cordless & Hand Tools	\$ 4,000	\$ -
5260	Gasoline	General Fleet fuel use	\$ 5,800	\$ -
5420	Port-a-Lets	Operational & Special events	\$ 4,300	\$ -
5625	First Aid Supplies	First Aid Kits	\$ 100	\$ -
5635	Training	Sea Turtle Seminar/Training	300	-
		CPR Training	372	-
		Leadership and Staff Training	2,500	700
		Percipio Staff Training	1,028	-
			\$ 4,200	\$ 700
5710	Trash Barrel Liners	Liners	\$ 5,300	\$ -
7100	Radios	GCEM Airtime	630	-
		Batteries, repairs, etc.	470	-
			\$ 1,100	\$ -
6005	Cost of Sales - Food	The Islander Gift Shop (Mobile Amenities)	\$ -	\$ 16,000
6010	Cost of Sales - Goods	The Islander Gift Shop (Mobile Amenities)	\$ -	\$ 25,000
7006	Special Projects	Old Time Circus Event	\$ -	\$ 180,000
8000	Transfer to General Fund	For administrative services rendered	\$ 77,900	\$ 5,200
8006	Transfer to Beach Patrol	For security services rendered	\$ 60,400	\$ -



GALVESTON PARK BOARD

Seawolf Park:

Revenue Sources:

- Admissions revenue decreased by \$121,600 (30.3%) from FY2024 to FY2025.
 - As expected due to recent pricing changes.
- Sub & Ship revenue remained constant at \$115,000 from FY2024 to FY2025.
 - Assumes a slight decrease in admissions to FY2023 actuals (a record year), but still strong performance out of the naval museums.
- Fishing revenue increased by \$401,300 (53.5%) from FY2024 to FY2025.
 - As expected due to recent pricing changes.
- FEMA revenue increased by \$277,700 (56%) from FY2024 to FY2025.
 - Based on projections from the Director of Coastal Projects.
- Other revenue increased by \$1,206,800 from FY2024 to FY2025.
 - Includes a loan to finance the RV park project and use of the line of credit for equipment purchases. The RV park project is contingent on City Council approval. If not approved, the project will not happen.
- Transfers decreased by \$187,800 (100%) from FY2024 to FY2025.
 - No transfers in from other funds in FY2025.
- No budgeted cash use in FY2025.
- Total revenue increased by \$1,102,600 (45.4%) from FY2024 to FY2025.
 - Combination of the RV park loan and increases to fishing resulted in increased budgeted revenue compared to FY2024.

Expenses:

- Personnel expenses increased by \$85,700 (11.4%) from FY2024 to FY2025.
 - Based on FY2024 projections.
- Material, Supplies, Services, etc. expenses increased by \$5,100 (2.0%) from FY2024 to FY2025.
- Special Projects increased by \$1,005,000 compared to FY2024.
 - Due to the RV park project. The project is contingent on City Council approval.
- Capital expenses decreased \$30,100 (47.8) from FY2024 to FY2025.
 - Capital expenditures include a new modular restroom and a vehicle gate opener.
- Debt Service and Leased Equipment increased by \$82,900 from FY2024 to FY2025.
 - Debt service payments on loan associated with RV Park.
 - One leased vehicle.
- Transfers-out decreased by \$23,800 (15.1%) from FY2024 to FY2025.
- FEMA expenses decreased by \$171,500 (24.5%) from FY2024 to FY2025.
 - FEMA projects include the regulatory for the channel rip rap, and fishing pier extension.
- \$300,000 in revenue shared with the city is included in the budget.
- Total expenses increased by \$953,300 (39.2%) from FY2024 to FY2025.
 - Due primarily to the RV park project and increased personnel costs.

Revenue Over/(Under) Expenses:

- There's a budgeted net income of \$149,300 for FY2025.
- The projected ending fund balance is \$403,926.

This summary indicates a significant increase in both revenue and expenses from FY2024 to FY2025 for Seawolf Park due to the RV park project, with a positive net income for FY2025.

Seawolf Park - Fiscal Year 2025 Budget

Summary - All Departments

Revenue	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget	FY2025 vs FY2024	
					\$ Increase / (Decrease)	% Increase / (Decrease)
Admissions	396,835	299,866	401,000	279,400	(121,600)	-30.3%
Sub & Ship	134,639	118,000	115,000	115,000	-	0.0%
Fishing	737,585	998,041	750,000	1,151,300	401,300	53.5%
Grant	-	-	-	-	-	#DIV/0!
FEMA	4,815	-	496,200	773,900	277,700	56.0%
Other	14,610	34,035	6,500	1,213,300	1,206,800	18566.2%
Transfers	-	187,800	187,800	-	(187,800)	-100.0%
Cash Use	-	-	473,800	-	(473,800)	-100.0%
Total Revenue:	1,288,484	1,637,742	2,430,300	3,532,900	1,102,600	45.4%

Expenses	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget	FY2025 vs FY2024	
					\$ Increase / (Decrease)	% Increase / (Decrease)
Personnel Expense	694,109	789,941	753,500	839,200	85,700	11.4%
Materials, Supplies, & Services	239,323	267,059	258,300	263,400	5,100	2.0%
Special Projects	4,139	17,200	199,000	1,204,000	1,005,000	505.0%
Revenue Share w/City	300,000	300,000	300,000	300,000	-	0.0%
Debt & Leased Equipment	601	-	-	82,900	82,900	#DIV/0!
Capital	2,856	44,579	63,000	32,900	(30,100)	-47.8%
Transfers	141,475	146,804	157,800	134,000	(23,800)	-15.1%
Grants	-	-	-	-	-	#DIV/0!
FEMA	1,135	513,502	698,700	527,200	(171,500)	-24.5%
Total Expense:	1,383,638	2,079,085	2,430,300	3,383,600	953,300	39.2%

Revenue Over/(Under) Expense: **(95,154)** **(441,344)** - **149,300** **149,300** **#DIV/0!**

FY2025 Projected Beginning Fund Balance: 254,626

Net Cash Impact FY2025: 149,300

FY2025 Projected Ending Fund Balance: 403,926

Seawolf Park - Fiscal Year 2025 Budget

Department 45 - Parking Admissions

Account Code	Account Title	FY2023 Actual	FY2024 Projection	FY2024 Budget	FY2025 Budget
4200	Admissions	394,295	298,372	401,000	279,400
4205	Bus Parking	1,891	-	-	-
4210	Park Pass Revenue	650	1,493	-	-
Total Revenue:		396,835	299,866	401,000	279,400

Personnel

5000	Salaries	105,974	142,688	95,000	117,000
5038	Overtime	1,066	1,983	3,200	3,200
5050	Payroll Taxes	7,998	10,958	8,500	9,000
5055	Pension Plan	-	-	-	6,200
5060	Employee Insurance	25,775	41,776	25,100	32,900
5061	Employee Insurance Contingency	-	-	2,500	3,300
5065	Workers Compensation	1,879	3,232	2,500	7,700
5080	Salary Contingency	-	-	7,700	5,000
Total Personnel Expense:		142,692	200,638	144,500	184,300

Other Expenses

5117	Bank Charges	40	20	-	-
5170	Miscellaneous	(2)	-	-	-
5187	Tickets	1,903	-	1,800	1,800
5230	Insurance - Auto/Property	-	61	-	-
5232	Insurance - Liability	1,602	1,515	-	-
Total Other Expenses:		3,544	1,596	1,800	1,800

Dept 45 Total Expense: 146,235 202,234 146,300 186,100

Dept 45 Total Revenue Over/(Under) Expense: 250,600 97,632 254,700 93,300

Seawolf Park - Fiscal Year 2025 Budget

Department 52 - Pavilion & Leases (Concessions/Vending)

Account Code	Account Title	FY2023 Actual	FY2024 Projection	FY2024 Budget	FY2025 Budget
4300	Gross Sales-Food & Beverage	-	-	5,000	9,100
4340	Pavilion Rental	250	-	-	-
4338	Special Event Revenue	1,300	450	-	2,700
Total Revenue:		1,550	450	5,000	11,800

Other Expenses

5115	Advertising	304	-	-	-
5117	Bank Charges	43	66	-	-
5164	Meetings & Seminars	14	-	-	-
6005	Cost of Sales-Store/Snack Bar	1,045	4,797	4,000	4,000
Total Other Expenses:		1,406	4,863	4,000	4,000

Dept 52 Total Revenue Over/(Under) Expense:	144	(4,413)	1,000	7,800
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Seawolf Park - Fiscal Year 2025 Budget

Department 54 - Sub & Ship

Account Code	Account Title	FY2023 Actual	FY2024 Projection	FY2024 Budget	FY2025 Budget
4200	Admissions	61,617	55,000	55,000	55,000
4201	Admissions - Military	3,600	3,000	-	-
4428	CHF - Rent	45,797	60,000	60,000	60,000
4100	Interest Income	23,625	-	-	-
Total Revenue:		134,639	118,000	115,000	115,000

Other Expenses

5230	Insurance - Auto/Property	233	330	-	-
5232	Insurance - Liability	444	435	-	-
Total Other Expenses		677	764	-	-

Dept 54 Total Expense: 677 764 - -

Dept 54 Total Revenue Over/(Under) Expense: 133,962 117,236 115,000 115,000

Seawolf Park - Fiscal Year 2025 Budget

Department 55 - Fishing

Account Code	Account Title	FY2023 Actual	FY2024 Projection	FY2024 Budget	FY2025 Budget
4200	Admissions	737,585	998,041	750,000	1,151,300
4585	Miscellaneous Income	2,000	1,971	1,500	1,500
Total Revenue:		739,585	1,000,012	751,500	1,152,800

Personnel

5000	Salaries	141,505	150,203	145,600	161,800
5038	Overtime	820	238	4,000	4,000
5050	Payroll Taxes	10,741	11,435	11,200	12,400
5055	Pension Plan	-	-	-	7,700
5060	Employee Insurance	17,331	14,325	17,200	32,900
5061	Employee Insurance Contingency	-	-	1,700	3,300
5065	Workers Compensation	2,769	4,878	3,500	4,500
5080	Salary Contingency	-	-	10,200	6,800
Total Personnel Expense:		173,166	181,078	193,400	233,400

Other Expenses

5117	Bank Charges	-	260	-	-
5230	Insurance - Auto/Property	233	285	-	-
5232	Insurance - Liability	3,026	2,840	-	-
5815	Wrist Bands	2,717	3,000	3,000	3,000
Total Other Expenses:		5,975	6,384	3,000	3,000

Dept 55 Total Expense: 179,142 187,462 196,400 236,400

Dept 55 Total Revenue Over/(Under) Expense: 560,443 812,550 555,100 916,400

Seawolf Park - Fiscal Year 2025 Budget

Department 70 - Administration

Account Code	Account Title	FY2023 Actual	FY2024 Projection	FY2024 Budget	FY2025 Budget
4041	Concession Agreement-Unrestricted	-	12,000	-	-
4050	Loan/Line of Credit Proceeds	-	-	-	1,200,000
4300	Gross Sales-Food	4,821	4,421	-	-
4305	Gross Sales-Gift Shop	-	15,069	-	-
4650	Grant Proceeds	-	-	-	-
4665	FEMA Reimbursement	4,815	-	496,200	773,900
4675	Sales Tax Discounts	158	124	-	-
4682	Gain on Sale of Asset	6,081	-	-	-
4699	Nonrecurring Revenue Source	-	-	473,800	-
4735	Transfer- Stewart Beach	-	-	-	-
4740	Transfer - Debt Service	-	187,800	187,800	-
Total Revenue:		15,875	219,414	1,157,800	1,973,900

Personnel

5000	Salaries	269,812	285,990	271,500	273,700
5038	Overtime	1,032	1,337	6,100	6,100
5042	Incentive Salary	5,598	7,700	7,700	7,700
5048	Contract Labor	-	-	2,500	-
5050	Payroll Taxes	20,426	21,818	20,800	21,000
5055	Pension Plan	8,479	7,294	9,000	9,600
5060	Employee Insurance	57,203	55,096	60,000	67,000
5061	Employee Insurance Contingency	-	-	6,000	6,700
5065	Workers Compensation	5,292	9,056	5,400	12,700
5070	TEC - Unemployment	2,835	14,944	2,000	2,000
5071	Leave Liability Accrual Expense	5,099	1,200	1,200	1,200
5075	Uniforms	2,163	2,989	3,000	1,500
5078	Drug Testing/Background CK	312	800	800	800
5079	Employment Recruiting/Relocate	-	-	500	-
5080	Salary Contingency	-	-	19,100	11,500
Total Personnel Expense:		378,251	408,225	415,600	421,500

Other Expenses

5100	Alarm Systems	1,544	1,300	1,300	1,300
5117	Bank Charges	19,577	24,004	16,200	16,200
5118	Cash Over/Short	174	642	-	-
5120	Cleaning Supplies	1,287	2,064	2,500	1,500
5125	Contract Services	25,418	21,941	36,800	32,300
5135	Data Process/Soft Maintenance	10,436	14,845	12,700	18,300
5155	Office Supplies	1,959	2,529	2,000	2,000
5156	Interest Expense	601	-	-	10,900
5157	Paper Goods	1,882	2,291	1,500	2,600
5162	Signage	765	1,097	2,000	1,200
5163	Licenses/Permits	50	50	100	100
5164	Meetings & Seminars	1,415	342	2,000	100
5165	Memberships	190	190	700	100
5166	Travel	4	21	-	200
5170	Miscellaneous	439	19	500	800
5175	Office Rent	-	1,300	1,300	-
5185	Supplies	1,978	1,586	2,200	2,300

Seawolf Park - Fiscal Year 2025 Budget

Department 70 - Administration

Account Code	Account Title	FY2023 Actual	FY2024 Projection	FY2024 Budget	FY2025 Budget
5189	Telephone/Cells/Internet	7,252	26,675	12,000	7,600
5190	Utilities/Elec/Gas/Water	43,588	31,483	28,200	28,200
5195	FEMA Storm Repairs	1,135	513,502	698,700	527,200
5200	Audit Fees	6,137	7,594	4,800	9,300
5202	Legal Fees	2,663	4,185	4,000	4,000
5204	Professional Fees	-	-	1,300	1,200
5230	Insurance - Auto/Property	40,654	45,784	43,200	44,600
5232	Insurance - Liability	1,625	1,514	2,400	2,400
5240	M&R- Bldgs.	31,253	20,545	32,500	38,500
5242	M & R - Equip.	2,945	7,130	7,500	6,500
5250	Capital Improvements	-	44,579	55,000	-
5251	FFE/Capital - Financed	-	-	-	70,500
5252	Equipment Purchase	-	-	-	30,400
5253	Leased Equipment	-	-	-	1,500
5254	Small Tools & Equipment	414	3,720	2,500	4,600
5256	Equipment Rental	-	-	1,500	-
5260	Gasoline	3,074	2,716	3,500	3,900
5420	Port-o-lets	17,108	19,185	15,900	15,900
5625	First Aid Supplies	-	-	200	200
5635	Training	25	4,111	4,400	4,900
5710	Trash Barrel Liners	2,541	2,684	3,800	3,800
5830	Landscaping	2,856	-	8,000	2,500
6005	Cost of Sales	1,286	1,193	-	-
6010	Cost of Sales	36	711	-	-
7000	Special Projects	4,139	3,898	4,000	4,000
7006	Special Projects - Board Approval Required	-	13,302	195,000	1,200,000
7007	Revenue Sharing	300,000	300,000	300,000	300,000

Total Other Expenses: 536,452 1,128,734 1,510,200 2,401,600

Transfers

8000	Transfer - General Fund	118,750	127,200	127,200	118,700
8006	Transfer - Beach Patrol	22,725	19,604	30,600	15,300

Total Transfers: 141,475 146,804 157,800 134,000

Dept 70 Total Expense: 1,056,178 1,683,763 2,083,600 2,957,100

Dept 70 Total Revenue Over/(Under) Expense: (1,040,303) (1,464,349) (925,800) (983,200)

SW Grand Total Revenue Over/(Under) Expense: (95,154) (441,344) - 149,300

**Fiscal Year 2025 Budget
Seawolf Park
Line Item Support**

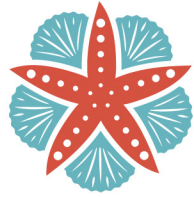
<u>Account</u>	<u>Name</u>	<u>Description</u>	<u>Dept 45 Admissions Cost</u>	<u>Dept 52 Pavilion Cost</u>	<u>Dept 54 Sub&Ship Cost</u>	<u>Dept 55 Fishing Cost</u>	<u>Dept 70 Admin Cost</u>
5000	Salaries		\$ 117,000	\$ -	\$ -	\$ 161,800	\$ 273,700
5038	Overtime		\$ 3,200	\$ -	\$ -	\$ 4,000	\$ 6,100
5042	Incentive	Park Manager Incentive	\$ -	\$ -	\$ -	\$ -	\$ 7,700
5050	Payroll Taxes		\$ 9,000	\$ -	\$ -	\$ 12,400	\$ 21,000
5055	Retirement Plan		\$ 6,200	\$ -	\$ -	\$ 7,700	\$ 9,600
5060	Employee Insurance		\$ 32,900	\$ -	\$ -	\$ 32,900	\$ 67,000
5061	Emp. Ins. Contingency		\$ 3,300	\$ -	\$ -	\$ 3,300	\$ 6,700
5065	Workers Comp		\$ 7,700	\$ -	\$ -	\$ 4,500	\$ 12,700
5070	TEC-Unemployment		\$ -	\$ -	\$ -	\$ -	\$ 2,000
5071	Leave Liability Accrual		\$ -	\$ -	\$ -	\$ -	\$ 1,200
5075	Uniforms	Shirts/Hoodies/Hats/etc	\$ -	\$ -	\$ -	\$ -	\$ 1,500
5078	Drug Test/Bckgrd Chks	Drug Tests	-	-	-	-	300
		Background Checks	-	-	-	-	500
			\$ -	\$ -	\$ -	\$ -	\$ 800
5080	Salary Contingency	4% Market/Merit Pool	\$ 5,000	\$ -	\$ -	\$ 6,800	\$ 11,500
5100	Alarms	Office	-	-	-	-	1,080
		Updates/Batteries	-	-	-	-	220
			\$ -	\$ -	\$ -	\$ -	\$ 1,300
5117	Bank Charges	Bank Fees	\$ -	\$ -	\$ -	\$ -	\$ 16,200
5120	Cleaning Supplies	Soap, Gloves, Sanitizer, Windex,etc.	\$ -	\$ -	\$ -	\$ -	\$ 1,500
5125	Contract Services	Sparklets Water Service	-	-	-	-	500
		Dumpster (Pot-O-Gold)	-	-	-	-	15,300
		Pest Control (Genesis)	-	-	-	-	1,800
		Grounds Mtc (Beach Town)	-	-	-	-	14,400
		Fire Extinguisher Inspection	-	-	-	-	300
			\$ -	\$ -	\$ -	\$ -	\$ 32,300
5135	Data Processing	GCS DocsVault	-	-	-	-	100
		GCS Managed Services	-	-	-	-	16,000
		Facility Dude Software (Annual)	-	-	-	-	605
		Misc Software & Upgrades	-	-	-	-	550
		Recreation Management Software	-	-	-	-	1,045
			\$ -	\$ -	\$ -	\$ -	\$ 18,300
5155	Office Supplies	Office Supplies (Ink, paper, etc)	-	-	-	-	1,900
		GM Allocation for office supplies	-	-	-	-	100
			\$ -	\$ -	\$ -	\$ -	\$ 2,000
5156	Interest	Debt Service-RV Park	\$ -	\$ -	\$ -	\$ -	\$ 10,900
5157	Paper Goods	Paper Towels/Toilet Paper	-	-	-	-	2,500
		Program Paper Products (e.g. Easter)	-	-	-	-	100
			\$ -	\$ -	\$ -	\$ -	\$ 2,600

**Fiscal Year 2025 Budget
Seawolf Park
Line Item Support**

Account	Name	Description	Dept 45	Dept 52	Dept 54	Dept 55	Dept 70
			Admissions Cost	Pavilion Cost	Sub&Ship Cost	Fishing Cost	Admin Cost
5162	Signage	Update/Replace Signs	-	-	-	-	1,000
		Venue Signage	-	-	-	-	200
			\$ -	\$ -	\$ -	\$ -	1,200
5163	Licenses/Permits	Alarm Permit	-	-	-	-	75
		Dumpster Permit	-	-	-	-	25
			\$ -	\$ -	\$ -	\$ -	100
5164	Meetings & Seminars	TLG Conference	-	-	-	-	100
			\$ -	\$ -	\$ -	\$ -	100
5165	Memberships	NRPA/TGL	-	-	-	-	100
			\$ -	\$ -	\$ -	\$ -	100
5166	Travel	NRPA/TGL Conference	-	-	-	-	200
			\$ -	\$ -	\$ -	\$ -	200
5170	Miscellaneous	Miscellaneous	-	-	-	-	800
			\$ -	\$ -	\$ -	\$ -	800
5185	Supplies	Consumables (nuts/bolts/bug spray/etc)	-	-	-	-	2,200
		Easter Egg Hunt Supplies (EM Allocation)	-	-	-	-	100
			\$ -	\$ -	\$ -	\$ -	2,300
5187	Tickets	Vehicles-Admission Tickets	1,800	-	-	-	-
			\$ 1,800	\$ -	\$ -	\$ -	-
5189	Phone/Cell/Internet	3CX Desk Phones	-	-	-	-	100
		AT&T (3 Alarm Lines)	-	-	-	-	3,640
		Xfinity Dedicated Svc	-	-	-	-	1,217
		T-Mobile (Cell)	-	-	-	-	660
		Galveston Internet	-	-	-	-	1,858
		Cell Reimbursement	-	-	-	-	1,346
		Repairs, Equipment	-	-	-	-	2,379
			\$ -	\$ -	\$ -	\$ -	7,600
5190	Utilities	Water & Electric	-	-	-	-	28,200
			\$ -	\$ -	\$ -	\$ -	28,200
4665	FEMA Reimbursements	SP-110 14510 Regulatory - rip rap	-	-	-	-	(81,000)
		SP-122 14646 AP Pier Extension (Engineering)	-	-	-	-	(308,526)
			\$ -	\$ -	\$ -	\$ -	(389,526)
5195	FEMA	SP-110 14510 Regulatory - rip rap	-	-	-	-	201,880
		SP-122 14646 AP Pier Extension (Engineering)	-	-	-	-	312,820
		Disaster Consulting Services	-	-	-	-	12,500
			\$ -	\$ -	\$ -	\$ -	527,200
5200	Audit Fees	External Audit	-	-	-	-	9,300
			\$ -	\$ -	\$ -	\$ -	9,300
5202	Legal Fees	Legal Counsel	-	-	-	-	4,000
			\$ -	\$ -	\$ -	\$ -	4,000
5204	Professional Fees	Maximus	-	-	-	-	1,200
			\$ -	\$ -	\$ -	\$ -	1,200
5230	Insurance - Auto/Property	Auto/Property Insurance	-	-	-	-	44,600
			\$ -	\$ -	\$ -	\$ -	44,600
5232	Insurance - Liability	Liability Insurance	-	-	-	-	2,400
			\$ -	\$ -	\$ -	\$ -	2,400
5240	M & R Building	Restroom & Plumbing Repairs	-	-	-	-	15,000
		Electrical Repairs	-	-	-	-	15,000
		Repairs to Picnic Areas (Lumber, etc)	-	-	-	-	3,500
		Office Repairs	-	-	-	-	5,000
			\$ -	\$ -	\$ -	\$ -	38,500

**Fiscal Year 2025 Budget
Seawolf Park
Line Item Support**

Account	Name	Description	Dept 45	Dept 52	Dept 54	Dept 55	Dept 70
			Admissions Cost	Pavilion Cost	Sub&Ship Cost	Fishing Cost	Admin Cost
5242	M & R Equipment	Golf Carts Maintenance	-	-	-	-	1,600
		Tires (Golf Cart & Mule)	-	-	-	-	600
		Replace Lights On Pier	-	-	-	-	2,000
		Vehicle Repairs	-	-	-	-	2,300
		\$ - \$ - \$ - \$ - \$	6,500				
5251	Debt Service	RV Park and Line of Credit Use	\$ -	\$ -	\$ -	\$ -	70,500
5252	Equipment Purchase Financed by line-of-credit	Vehicle control gate opener	-	-	-	-	10,400
		New Restroom building	-	-	-	-	20,000
		\$ - \$ - \$ - \$ - \$	30,400				
5253	Leased Vehicles	Enterprise Leased Vehicles	\$ -	\$ -	\$ -	\$ -	1,500
5254	Small Tools & Equip	Hand Tools & Power Equip (Drills, etc)	-	-	-	-	2,500
		AED Machine	-	-	-	-	2,000
		Event Manager Allocation	-	-	-	-	100
		\$ - \$ - \$ - \$ - \$	4,600				
5260	Gasoline	Gas for vehicles and equipment	\$ -	\$ -	\$ -	\$ -	3,900
5420	Port-a-Lets	12 ea + 1 ADA + 2 Wash Stations	\$ -	\$ -	\$ -	\$ -	15,900
5625	First Aid Supplies	First Aid	\$ -	\$ -	\$ -	\$ -	200
5635	Training	Turtle Training	-	-	-	-	100
		CPR Training	-	-	-	-	595
		Management Allocation	-	-	-	-	500
		Percipio Staff Training	-	-	-	-	3,705
		\$ - \$ - \$ - \$ - \$	4,900				
5710	Trash Barrel Liners	Trash Bags	\$ -	\$ -	\$ -	\$ -	3,800
5815	Wrist Bands	Fishing	\$ -	\$ -	\$ -	3,000	\$ -
5830	Landscaping	Landscaping	\$ -	\$ -	\$ -	\$ -	2,500
6005	Cost of Sales	Ice, Food, etc.	\$ -	\$ 4,000	\$ -	\$ -	\$ -
7000	Special Projects	Fall Tournament (Flounder or Red Drum)	-	-	-	-	1,000
		Spring Tournament (Blk Drum or Sheepshead)	-	-	-	-	1,000
		Easter Egg Hunt	-	-	-	-	2,000
		\$ - \$ - \$ - \$ - \$	4,000				
7006	Contingency - Board Approval Req.	RV Park	-	-	-	-	1,200,000
\$ - \$ - \$ - \$ - \$	1,200,000						
7007	Revenue Sharing	Revenue sharing with City of Galveston	\$ -	\$ -	\$ -	\$ -	300,000
8000	Transfer to General Fund	For Administrative Services Rendered	\$ -	\$ -	\$ -	\$ -	118,700
8006	Transfer to Beach Patrol	For Security Services Rendered	\$ -	\$ -	\$ -	\$ -	15,300



GALVESTON PARK BOARD

Urban Park:

Revenue Sources:

- Admissions revenue decreased by \$125,000 (6.6%) from FY2024 to FY2025.
 - Based on FY2024 projections.
- Other revenue increased by \$6,700 from FY2024 to FY2025.
 - This is revenue from the sale of Beach Park Passes.
- Total revenue decreased by \$118,300 (6.2%) from FY2024 to FY2025.

Expenses:

- Personnel expenses decreased by \$16,600 (2.6%) from FY2024 to FY2025.
 - Aligns with FY2024 projections.
- Material, Supplies, Services, etc. expenses decreased by \$41,100 (8.3%) from FY2024 to FY2025.
- Capital expenses decreased by \$5,500 (6.3%) from FY2024 to FY2025.
 - Capital expenditures are for landscaping along the Seawall.
- Transfer to the city's maintenance and capital reserve funds is budgeted at \$458,700.
- Transfers increased by \$6,800 (5.0%) from FY2024 to FY2025.
- Total expenses decreased by \$118,300 (6.2%) from FY2024 to FY2025.

This Urban/Seawall Parking FY2025 draft budget indicates a decrease in both revenue and expenses from FY2024 to FY2025, with no net income – any net income is transferred to the city.

Urban / Seawall Parking - Fiscal Year 2025 Budget

Summary - All Departments

Revenue	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget	FY2025 vs FY2024	
					\$ Increase / (Decrease)	% Increase / (Decrease)
Admissions	1,743,459	1,563,900	1,900,000	1,775,000	(125,000)	-6.6%
Grant	-	-	-	-	-	#DIV/0!
FEMA	-	-	-	-	-	#DIV/0!
Other	7,198	12,003	-	6,700	6,700	#DIV/0!
Transfers	-	-	-	-	-	#DIV/0!
Cash Use	-	-	-	-	-	#DIV/0!
Total Revenue:	1,750,657	1,575,903	1,900,000	1,781,700	(118,300)	-6.2%

Expenses	FY2023 Actual	FY2024 Projected	FY2024 Budget	FY2025 Budget	FY2025 vs FY2024	
					\$ Increase / (Decrease)	% Increase / (Decrease)
Personnel Expense	570,917	575,813	642,800	626,200	(16,600)	-2.6%
Materials, Supplies, & Services	401,121	355,662	496,100	455,000	(41,100)	-8.3%
Special Projects	-	-	-	-	-	#DIV/0!
Revenue Share w/City	544,984	414,474	521,900	458,700	(63,200)	-12.1%
Debt & Leased Equipment	7,677	8,979	14,600	15,900	1,300	8.9%
Capital	49,382	97,721	87,500	82,000	(5,500)	-6.3%
Transfers	109,846	137,100	137,100	143,900	6,800	5.0%
Grants	-	-	-	-	-	#DIV/0!
FEMA	-	-	-	-	-	#DIV/0!
Total Expense:	1,683,928	1,589,749	1,900,000	1,781,700	(118,300)	-6.2%

Revenue Over/(Under) Expense: **66,729** **(13,846)** - - - **#DIV/0!**

FY2025 Projected Beginning Fund Balance: -
 Net Cash Impact FY2025: -
FY2025 Projected Ending Fund Balance: -

Urban / Seawall Parking - Fiscal Year 2025 Budget

Account Code	Account Title	FY2023 Actual	FY2024 Projection	FY2024 Budget	FY2025 Budget
4200	Admissions	1,743,459	1,563,900	1,900,000	1,775,000
4210	Beach Park Pass Revenue	7,198	8,996	-	6,700
4338	Special Event Revenue	-	250	-	-
4685	Unrealized Gain on Sale of Asset	-	2,757	-	-
Total Revenue:		1,750,657	1,575,903	1,900,000	1,781,700

Personnel

5000	Salaries	437,615	429,240	458,600	469,100
5038	Overtime	1,517	5,468	-	-
5042	Incentive Salary	5,368	10,200	10,200	10,200
5050	Payroll Taxes	33,473	33,617	35,100	35,900
5055	Pension Plan	11,569	8,172	23,000	9,200
5060	Employee Insurance	65,686	68,415	63,200	61,800
5065	Workers Compensation	12,180	17,516	14,700	15,300
5070	TEC - Unemployment	67	69	-	-
5071	Leave Liability Accrual Expense	900	-	-	-
5075	Uniforms	2,297	2,316	5,100	5,100
5078	Drug Testing/Background CK	245	800	800	800
5080	Salary Contingency	-	-	32,100	18,800
Total Personnel Expense:		570,917	575,813	642,800	626,200

Other Expenses

5115	Advertising & Promotional	-	-	2,500	2,500
5117	Bank Charges	109,068	95,119	130,000	119,900
5120	Cleaning Supplies	1,594	1,126	5,500	5,500
5121	PBP Convenience Fees	56,925	59,100	75,000	65,000
5125	Contract Services	3,575	236	-	-
5135	Data Process/Soft Maintenance	7,948	10,263	9,700	11,600
5140	Dues & Subscriptions	-	-	500	500
5155	Office Supplies	267	537	1,600	2,100
5156	Interest Expense	354	572	-	-
5157	Paper Goods	4,715	3,838	4,500	4,500
5162	Signage	734	8,590	8,000	8,000
5164	Meetings & Seminars	1,724	194	5,600	1,200
5165	Memberships	190	15	1,700	300
5166	Travel	4	21	-	-
5170	Miscellaneous	2,862	519	3,000	1,300
5175	Office Rent	29,880	19,500	19,500	19,500
5185	Supplies	3,011	2,280	4,500	4,500
5187	Tickets	227	202	-	-
5189	Telephone/Cells/Internet	11,391	13,798	12,900	14,500
5200	Audit Fees	4,346	5,408	3,400	6,500
5202	Legal Fees	1,943	5,895	1,500	1,500
5230	Insurance - Auto/Property	1,563	1,908	2,900	2,900
5232	Insurance - Liability	13,029	14,643	8,800	10,500
5240	M&R- Bldgs.	95,750	45,869	112,000	99,000
5242	M & R - Equip.	5,234	8,660	10,800	9,300
5250	Capital Improvements	-	17,807	-	-
5252	Equipment Purchase	-	533	5,500	-
5253	Leased Equipment	7,323	8,407	14,600	15,900

Urban / Seawall Parking - Fiscal Year 2025 Budget

Account Code	Account Title	FY2023 Actual	FY2024 Projection	FY2024 Budget	FY2025 Budget
5254	Small Tools & Equipment	7,583	13,674	13,500	10,600
5256	Equipment Rental	-	-	1,500	-
5258	City of Galveston Capital Reserve Fund	262,599	248,684	313,100	275,100
5259	City of Galveston M&R Fund	282,386	165,789	208,800	183,600
5260	Gasoline	13,501	16,920	13,200	15,300
5340	Promotional Materials	-	-	1,000	-
5385	Collateral	-	-	5,000	-
5420	Port-o-lets	23,696	23,197	30,000	30,000
5625	First Aid Supplies	-	-	600	600
5635	Training	417	4,150	7,400	7,900
5830	Landscaping	49,382	79,381	82,000	82,000
Total Other Expenses:		1,003,165	876,836	1,120,100	1,011,600
8000	Transfer - General Fund	109,846	137,100	137,100	143,900
Total Transfers:		109,846	137,100	137,100	143,900
UP Total Expense:		1,683,928	1,589,749	1,900,000	1,781,700
UP Total Revenue Over/(Under) Expense:		66,729	(13,846)	-	-

**Fiscal Year 2025 Budget
Urban Park
Line Item Support**

**Beach User
Dept 51
Cost**

<u>Account</u>	<u>Name</u>	<u>Description</u>	
5000	Salaries		<u>\$ 469,100</u>
5042	Incentive	Park Managers' Incentive	<u>\$ 10,200</u>
5050	Employer-paid Taxes		<u>\$ 35,900</u>
5055	Retirement Plan		<u>\$ 9,200</u>
5060	Employer-paid Benefits		<u>\$ 61,800</u>
5065	Workers Comp Insurance		<u>\$ 15,300</u>
5075	Uniforms	Shirts/Coats/Hats	<u>\$ 5,100</u>
5078	Drug Testing/Backgrnd Cks	Drug Tests	300
		Background Checks	500
			<u>\$ 800</u>
5080	Salary Contingency	4% Market/Merit Pool	<u>\$ 18,800</u>
5115	Advertising & Promo	Advertising & Promo	<u>\$ 2,500</u>
5117	Bank Fees	Banking fees - Seawall Parking	<u>\$ 119,900</u>
5120	Cleaning Supplies	Soap, Gloves, Disinfectant, Sanitizer, Windex, etc.	<u>\$ 5,500</u>
5121	PBP Convenience Fees	Pay by Phone fees - Seawall Parking	<u>\$ 65,000</u>
5135	Data Processing/Software/ Maintenance	GCS IT Annual Support & Managed Services	9,900
		Facility Dude Software (Annual)	700
		Recreation Management Software	1,000
			<u>\$ 11,600</u>
5140	Dues & Subscriptions	Dues & Subscriptions	<u>\$ 500</u>
5155	Office Supplies	Office Supplies (Ink, Paper, etc)	<u>\$ 2,100</u>
5157	Paper Goods	Paper Towels/Toilet Paper	<u>\$ 4,500</u>
5162	Signage	Replacement Poles/Signs	<u>\$ 8,000</u>
5164	Meetings/Seminars	NRPA/TRAPS/TLG Conference	<u>\$ 1,200</u>

**Fiscal Year 2025 Budget
Urban Park
Line Item Support**

**Beach User
Dept 51
Cost**

<u>Account</u>	<u>Name</u>	<u>Description</u>	<u>Cost</u>
5165	Memberships	NRPA and TRAPS	140
		C-Crew	160
			\$ 300
5170	Miscellaneous	Miscellaneous	\$ 1,300
5175	Office Rent	Call Center rent at Plaza	\$ 19,500
5185	Supplies	S/S Hardware	2,000
		Bug Spray/Graffiti Remover	500
		Painting Supplies	500
		Emergency	1,500
			\$ 4,500
5189	Telephone/Cell/Internet	Xfinity (Dedicated Svc)	2,200
		GCS 3CX	3,800
		T-Mobile	4,200
		T-Mobile (iPads)	1,800
		Headsets for Call Center	1,000
		Repairs & Equipment	1,000
		Cell Phone Reimbursement	500
			\$ 14,500
5200	Audit Fees	External Audit	\$ 6,500
5202	Legal Fees	Legal Counsel	\$ 1,500
5230	Insurance - Auto/Property		\$ 2,900
5232	Insurance - Liability		\$ 10,500
5240	M & R Bldg	Portland Loos	22,000
		Planters	10,000
		Bus Stops	7,000
		Bollards	27,000
		Tile Art work (Artist Boat)	7,000
		Trash Cans & Bike Racks	4,000
		Shop Repairs	12,000
		Port A Pottie Enclosure Repair	10,000
			\$ 99,000
5242	M & R Equip	Equipment/Truck repairs	7,000
		Lights for trucks	1,500
		EFM Leased Vehicles Maintenance Fee	800
			\$ 9,300

**Fiscal Year 2025 Budget
Urban Park
Line Item Support**

**Beach User
Dept 51
Cost**

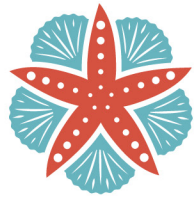
<u>Account</u>	<u>Name</u>	<u>Description</u>	
5253	Leased Equipment	EFM - New lease to replace existing unit	6,936
		EFM - New Truck Lease	8,964
			\$ 15,900
5254	Sm Tools & Equip	Power Tools	4,000
		Hand Tools	2,000
		Safety Equipment	2,500
		Tool Boxes	2,000
		Event Manager Allocation	100
			\$ 10,600
5258	City - Capital Reserve Fund	Transfer to City Capital Reserve Fund	\$ 275,100
5259	City - Maint. & Repair Fund	Transfer to City Maint. & Repair Fund	\$ 183,600
5260	Gasoline	Gasoline	\$ 15,300
5420	Port o Lets	Operational & Events	\$ 30,000
5625	First Aid Supplies	First Aid	\$ 600
5635	Training	Turtle Training	1,000
		CPR Training	700
		Guest Service Training	1,500
		Certified Park and Recreation Professional	1,500
		Percipio Training	3,200
			\$ 7,900
5830	Landscaping	Palm Tree Shaving	2,000
		Planter Box Beautification	80,000
			\$ 82,000
8000	Transfer to the General Fund	For Administrative Services Rendered	\$ 143,900

Park Board of Trustees of the City of Galveston

Fiscal Year 2025 to 2029

Capital Improvement Plan





GALVESTON PARK BOARD

Fiscal Year 2025 Projects Narrative

Pursuant to the fiscal year 2019 interlocal agreement between the City of Galveston and the Park Board, a Capital Improvement Plan (CIP) for City owned, Park Board managed assets must be approved by City Council annually. The interlocal specifies that any projects and capital expenditures at city owned parks or along the beach over \$125,000 require council approval. The fiscal year 2025 Hotel Occupancy Tax (HOT) contract further requires that City Council shall review and approve the Park Board's operational and capital budgets. The Park Board threshold for capital expenditures is \$5,000, so those expenditures are included but may not be detailed in the list of narratives or the CIP. The CIP does include projects and expenditures for FEMA and grant funded projects as well as projects on the beach.

The Park Board's proposed FY2025 budget includes:

- \$808,900 in capital expenditures
- \$3,884,000 in special projects
- \$7,936,000 in grant expenditures
- \$8,016,000 in FEMA expenditures

Capital Expenditures:

Beach Cleaning:

Diagnostic Computer (\$10,000) – Beach Cleaning has a fleet maintenance facility and is responsible for maintaining all Park Board vehicles and large equipment. Diagnostic computers quickly and accurately identify problems in vehicles by reading data from the car's on-board diagnostics (OBD) system. This reduces the time spent on troubleshooting and ensures that issues are correctly identified.

By accurately diagnosing problems and reducing the time needed for troubleshooting, diagnostic computers help save labor costs. They also help avoid unnecessary parts replacements by pinpointing the exact issues.

2 Dump Trailers (\$36,000) – Beach Cleaning's primary function is to clean and maintain public beaches and the Seawall. Dump trailers are needed to collect and haul away trash, and the two included in the budget are part of the regular rotation and replacement.

Beach Patrol:

Yamaha VX Jet Ski (\$16,500) – The jet ski is needed to stay within our equipment replacement guidelines. Beach Patrol maintains five jet skis for normal operation (daytime patrol and rescue), and they are placed strategically at different points of the island for easy load-and-go.

Passenger Van (\$65,000) – If approved, the 15-passenger van will replace the current passenger van. Beach Patrol uses the van as the Junior Guard transportation vehicle as well as for general

operational use. The vehicle will be used to transport Junior Lifeguards as well as Beach Patrol staff and equipment as needed.

Tourism Development:

Upgrades to Mobile Visitor's Center and Mini Mobile Visitor's Center VW Bus (\$30,000) – The Park Board has a 1975 Dodge RV that has been converted into a mobile Visitor's Center, and in FY2024, the Park Board acquired a compact mobile visitor's center to provide enhanced maneuverability during major events. The mobility of the visitor center staff at events allows education of visitors who may not be aware of the variety of attractions and amenities elsewhere on the island, encouraging repeat visitation or longer stays in market. This line item in the budget is for upgrades and enhancements to the vehicles.

Dellanera Park:

Pavement Preservation (\$40,000) – Asphalt requires periodic maintenance to prolong the useful life of the asset. This project will refurbish the asphalt at the entrance of the park to the pavilion. Budgets in future years will incorporate the remaining sections of asphalt within the park. This project will also assist with reducing ponding of water within the roadway by building up the base of the roadway before repaving.

Workshop for staff (\$30,000) – The existing workshop is located directly at the front of the pavilion; this project will relocate the workshop to the rear of the building. By doing this project, we will limit guest exposure to the operations of the facility while also beautifying the facility. The existing location can be redeveloped into a covered seating area for guests.

Refurbish Lift Station (\$30,000) – The existing lift station located within the park has an outdated electrical control system, this project will replace the entire electrical controls system, rebuild the lift pumps to ensure safe and consistent operations for years to come.

Replace Deck Boards on Dune Crossover (\$35,000) – The dune crossover at Dellanera RV Park is starting to deteriorate. This project will replace the existing decking boards to ensure the only dune crossover at this location is safe and operational.

New Cement Slabs (\$25,000) – To enrich the guest experience, new concrete slabs will be installed at each camp spot for vehicle parking. Currently, the second guest parking spots are on crushed gravel. This is a multi-year project as this will require us to close camp spots for up to a week for each location to allow time for site preparation, pouring of concrete and cure time.

R.A. Apfel Park (East Beach):

Replace Fire Suppression System (\$56,000) – Over time, the fire suppression system for the pavilion at the park has deteriorated due to wear and tear. Components have corroded, degraded, or become less effective, reducing the system's reliability and efficiency in an emergency. Replacing the system ensures that a building remains safe, compliant, and efficient. It addresses aging components, technological advancements, regulatory changes, and other factors that can affect the performance and reliability of the system.

Upgrade Volleyball Courts / Add Soccer Fields (\$5,000) – R.A. Apffel (East Beach) is an event driven park. It relies on events like AIA Sandcastle and sports tournaments to meet its bottom line. The volleyball courts are in high demand and need to be upgraded (new nets, posts, equipment, etc.). There is also an opportunity to capitalize on beach soccer tournaments, which have become popular. This project would upgrade the volleyball courts and add soccer fields to the already existing areas where these types of events are held.

Relocate Showers/Changing Rooms (\$10,000) – The existing showers are located directly next to the pavilion. This project will relocate the showers to a location that will allow water to drain away from the pavilion.

Stewart Beach:

2 Storage Trailers (\$30,000) – The existing pavilion housed Beach Patrol, park staff, and the Seawall Call Center. It also provided storage space for supplies and equipment. Park staff and the call center have been relocated to the Plaza (see Plaza office space build out project in last year’s CIP) and Beach Patrol purchased temporary trailers in FY2024. However, the storage space lost to the demolition of the pavilion needs to be replaced and these storage trailers do that.

Seawolf Park:

Vehicle Control Gate Opener (\$10,400) – The entrance at Seawolf Park has an access control gate opener that requires guests to stop and pay for their visit before entering into the park. The opener has become inoperable and requires a full replacement. This system also allows us to track how many cars are entering the park each day.

New Restroom Modular Building (\$20,000) – The existing restroom building at the park has reached the end of its useful life and needs to be replaced. While there are portable toilets at the park, the restroom building provides an air-conditioned area with running water and flushing toilets. Providing full-service restroom facilities at the park is crucial to good customer service.

Seawall Urban Park:

Palm Trees and Planter Box Beautification (\$82,000) – The Park Board began a program to beautify the Seawall in fiscal year 2023 and continued it into fiscal year 2024. This project would continue that program by allowing for palm tree trimming, maintenance, and replacement as well as the irrigation update and planting of flowers in the planter boxes along Seawall Boulevard.

Special Projects:

Tourism Development:

Projects funded by operational revenue or reserves:

Economic Impact Research (\$25,000) – Generates the annual tourism economic impact study to show the value of tourism.

Perception Study (\$50,000) – Visit Galveston aims to conduct a comprehensive follow-up resident perception study, marking the second phase of our ongoing research initiative. Building upon the insights gleaned from our initial study in 2020, this updated analysis seeks to provide a nuanced understanding of public sentiment, encompassing both favorable and unfavorable viewpoints. By gaining a holistic perspective, the Park Board endeavors to foster more impactful collaborations with our local partners, amplifying their backing for our collective endeavors in advancing tourism development within the community. In addition, Visit Galveston will receive a visitor profile and insights analysis of recent travelers to Galveston to better understand current and engaged potential future visitors.

Special Events Incubator (\$100,000) – This funding is used to support the Park Board Special Event Incubator Fund program and Board-approved special projects. Board-approved FY24 expenditures include Special Event Incubator Funding for the 2024 Galveston Steampunk Festival and funding to host the North American Travel Journalists Association (NATJA) annual conference. Previous host destinations of NATJA have received more than a million dollars in earned media value in print and digital publications.

Tourism Summit (\$125,000) – The annual, full day-long, summit at the Galveston Island Convention Center is set to return in FY2025. Each year, attendance has increased as Visit Galveston brings together the organizations involved in the Galveston hospitality community to learn from one another and from experts in the field. The Summit is designed to involve, inform, educate, and excite Galvestonians about the tourism related offerings on the island. The goal is to increase awareness which in turn will increase visitation and overnight stays.

Washed Ashore (\$200,000) – Approved by City Council on 1/25/2024. Using the momentum created by the island-wide activation of marine debris sculptures in partnership with Washed Ashore, the Park Board will launch an Artist in Residency Program. This program will pair a local artist with a Washed Ashore Master Artist to create a piece specifically for Galveston. The sculpture's creation will involve the public through plastic collection along our shoreline. Washed Ashore would provide an option to keep the piece permanently in Galveston or would accept it via donation for inclusion in their traveling exhibition. This project received approval from City Council in December 2023, and some work on the project will be completed in FY2024. The FY2025 budgeted amount represents the portion of the project that will occur in FY2025.

Website Enhancements (\$25,000) – The website design will be modified and upgraded with new features including customizable showcase blogs, Artificial Intelligence (AI) powered search, AI powered content recommendation blocks, enhanced asset library, advanced listing searchability, 360 aerial tours around the island, and upgrade from Craft3 CMS to Craft4.

Office Remodel: (\$75,000) –The Park Board purchased the Plaza in 2009 to house the administrative, accounting, and tourism development departments. The Plaza is owned by the Park Board, and the mortgage will be paid off by December 2024. Additional office space was built in the Plaza in FY2024, and the Plaza now houses the Seawall Parking Call Center, some parks staff, and the accounting, administration, and tourism development departments. As a result, the Park Board completed a buildout of additional office space and realignment of current space that would optimize the available square footage of the building. In addition, safety and security needs have increased, requiring more secure access to the building. Some

additional buildout, furniture, and equipment is needed to complete the project for Tourism Development and is reflected in the FY2025 budget. In accordance with City Charter, no HOT allocated to Tourism Development will be used for this project.

Juneteenth (\$200,000) – Grant program to support city-wide Juneteenth programming and associated marketing. Grant program parameters have been developed for FY2025. The City of Galveston will begin administering Juneteenth grant funding beginning in FY2026.

Stewart Beach:

Vintage Style Circus (\$180,000) – The Park Board continues to look for ways to enhance guest experiences, drive visitation to the parks, and generate revenue that can be used to reinvest back into the parks or be shared with the City of Galveston. The circus event will be held at Stewart Beach. Stewart Beach fund will cover the initial investment of \$180,000 with the first \$180,000 in ticket sales for the vintage circus being retained by the park. Ticket sales over \$192,000 will be split with the event producer Zoppe Italian Family Circus and Stewart Beach at a split of 60%/40%. Stewart Beach will retain the parking admissions from the event as well as site rental fees estimated at \$11,500. The event will be marketed off the island to spur visitation. This event will take place during the “Spring Break” timeframe to help entice visitation of families to Galveston Island during this time.

Seawolf Park:

Fall/Spring Fishing Tournaments & Easter Egg Hunt (\$4,000) – Materials and supplies necessary to hold two fishing tournaments and an Easter event at the park.

Projects funded by HOT funds held by the city (contingent on City Council Approval) – Total Request is \$1,700,000:

Accessibility Compliance Initiative (\$100,000) – Destination assessment of all types of disabilities, mobility-related, sensorial (Visual/Auditive) and cognitive, including autism spectrum. Findings will provide insights on how to improve and offer a roadmap for the destination and for tourism stakeholders including training and e-learning.

Downtown Lighting Program (\$150,000) – Approved by City Council on August 22, 2024. Enrichment of the holiday lighting and decorations in Historic Downtown, with a seasonal focus. The objective is to create an inviting ambiance that captivates visitors, thereby bolstering foot traffic and increasing the economic impact in the district.

Cultural Heritage Arts Development (\$50,000) – Support local cultural heritage and arts initiatives through targeted marketing and advertising campaigns to engage specific audiences.

Travel Trade Development (\$75,000) – To increase Galveston’s presence in the global travel industry, the Park Board is initiating an integrated approach to foster partnerships between Galveston’s travel products and the travel industry by providing resources, training, and support to highlight the diverse attractions and experiences Galveston has to offer. The initial focus is on strengthening relationships with travel agents, tour operators, and other travel industry

professionals to increase awareness, visitor numbers, and overall economic impact for Galveston. The Travel Trade initiative may include cooperative direct-to-consumer marketing and advertising campaigns with travel trade partners across the globe.

Cruise Partnership Development (\$75,000) – To continue the goal of attracting pre- and post-stays from cruise passengers, the Park Board is working with industry partners to educate their sales and business development teams on the benefits of cruising from Galveston Island. We are engaging with representatives from Cruise Lines International Association, MSC Cruises, Royal Caribbean International, and Carnival Cruise Lines in various ways to keep Galveston Island top of mind as a pre- and post-cruise destination. The Cruise Partnership initiative may include cooperative direct-to-consumer marketing and advertising campaigns with travel trade partners across the globe.

Wayfinding Signage (\$1,250,000) – Approved by City Council on 1/25/2024. Phase one of an Island-Wide Wayfinding Program. This program aims to upgrade and enhance the wayfinding signage in Galveston to benefit residents and visitors navigating the city by vehicle, bicycle, or on foot. Phase one consists of over 160 vehicular and pedestrian signs, engineering studies, creative design, fabrication, and installation. This project received approval from City Council in December 2023, and some work on the project will be completed in FY2024. The FY2025 budgeted amount represents the portion of the project that will occur in FY2025.

CIP Projects at City Owned Parks Requiring City Council Approval:

The following list of projects represents the capital projects the Park Board will undertake that require City Council approval.

East End Lagoon RESTORE Phase 1A (\$1,923,900) – Approved by City Council on 12/8/2022. This funding through a grant from RESTORE will support bidding and construction of an outdoor interpretive center with restrooms and formalized parking. This funding also supports the design, engineering and construction of a new trail segment with architectural elements. Lastly, there is funding included to design and begin implementation of an interpretive package with signage for educational purposes. This project has already received City Council approval to move forward in the FY 22-23 budget season.

East Beach Berm Removal & Vegetation Mitigation (\$120,000) – Approved by City Council on 12/14/2023. This funding will support a project that will take down the beach side berm on the west side of the park that was developed through a research project with TAMUG using bales of seaweed. The material in the berms will be spread in the parking area on the west side of the park. These seaweed berms have since grown vegetation that will require mitigation. A mitigation plan will be developed and approved by the City of Galveston and the GLO through a beachfront construction permit. Planting will then be implemented based on the developed plan. This project has already received City Council approval to move forward in the FY 23-24 budget season.

Seawolf Park Fishing Pier Extension (\$312,800) – Approved by City Council on 2/23/2023. This project allocates FEMA funding for the engineering and regulatory permitting for an extension to the existing fishing pier, under Project Worksheet 14646. Once the engineering design is complete, it will require FEMA approval. Once that approval has been received, an amendment will be written for the construction of the project, which has been projected in future years. This project has already received City Council approval to move forward in the FY 22-23 budget season.

Seawolf Park Bulkhead Channel Rip Rap Regulatory (\$201,900) – The project is one of the remaining FEMA Hurricane Ike funded projects. The scope of work for the regulatory and permitting began in FY2024. A portion of that work will spill into FY2025. The additional funding projected in FY2025 is a placeholder, in the event that FEMA will allow any remaining funds in the project worksheet to be used for actual remediation of the rip rap that is off the bulkhead which hampers fishing.

Contingency Seawolf Park RV Park (\$1,200,000) – If approved, this project would construct a thirty-six (36) space, limited-service RV park amenity. Each site would have a concrete pad to accommodate both the RV and a tow vehicle, a picnic table, landscaping, 50amp electric hook-up and water. No sewer dump will be constructed on site.

Coastal Projects Requiring Council Approval:

The following list of projects represent the capital projects the Park Board will undertake this fiscal year along the coast of Galveston Island. Although these projects do not require Council approval through Interlocal Agreement, most have already been vetted through Industrial Development Corporation (IDC) funding, which requires a Council vote. City staff are also included in the discussion and implementation of these projects.

Dellanera Beach Repair Harvey FEMA (\$3,347,200) – Approved by City Council on 12/8/2022. Hurricane Harvey impacted the area in August 2017 resulting in beach erosion with a loss of 118,668 CY of beach quality sand. This project has been completed. The budget line item supports the reimbursements that will need to be made to the GLO, who has already paid the engineer and contractor. After reimbursements are made to the GLO, the proof of payment will be turned around to FEMA to seek reimbursement for the project costs. This project was supported by FEMA and GLO CEPRA.

Babe's Beach Repair Harvey FEMA (\$2,961,900) – Approved by City Council on 12/8/2022. Much like the other beaches in Galveston, Hurricane Harvey impacted Babe's Beach. Due to the ongoing projects in this geographic area with USACE and the GLO, the Park Board has been working to find alternate ways to tie in this FEMA funded effort for a small quantity of material to be placed on the beachfront between 61st and 75th Streets. This project is important because the Park Board garnered a FEMA project obligation for a previous beneficial use of dredged material (BUDM) beach construction. This project will be financially supported by FEMA and GLO CEPRA.

Dellanera Beach Repair Laura (\$1,154,900) – Dellanera Beach Repair Laura – Hurricane Laura impacted the area in August 2020 resulting in beach/dune erosion with a loss of 15,231 CY of beach/dune quality material. This project may consider a request for additional funding through IDC to bring a more substantial quantity of sand for implementation.

Engineering Design and Permitting for an Offshore Breakwater (West End of Seawall) (\$222,800) – Approved by City Council on 12/8/2022. This project continues a focus on an engineered solution to address the existing erosion at the west end of the seawall. This area is one of the highest eroding areas on Galveston Island and is located adjacent to FM 3005, the primary evacuation route for west end residents and visitors. W. F. Baird & Associates Ltd. scope of work includes working toward FEMA eligibility through a Hurricane Harvey Hazard Mitigation Proposal and regulatory work relating to the permitting of the project. They will also advance engineering plans and specifications toward a construction project for future years.

Engineering and Permitting for Emergency Ramps West of 61st St. (\$112,200) – Approved by City Council on 2/23/2023. After three successful beach nourishment projects west of 61st St. and another on the way, the beach and recreational assets of Galveston have grown on Babe's Beach. It is important as a community to provide lifeguarding, cleaning, and maintenance services to the public in these new areas. Vehicular access is very limited west of 57th Street. This project will provide funding for the initial work of planning, engineering design, and permitting. Earthen ramps are planned to be constructed with future funding. The City of Galveston has been involved with this project to determine site placement.

Babe's Beach BUDM Cycle II (\$6,012,100) – Approved by City Council on 12/8/2022. The term Beneficial Use of Dredged Material (BUDM) refers to the local sponsor benefiting from USACE dredging that is already taking place in their community. The cost incurred is to bring the material to the beach and construct the template, not for the dredging. This is in lieu of USACE taking the material offshore and putting it in one of their disposal areas. Previous successful BUDM projects were completed in the Babe's Beach area in 2015, 2019 and 2021. Funding for the beach project includes investments from RESTORE, GLO CEPR / GOMESA and IDC. USACE provides significant funding to make the project happen, due to the maintenance of the federal navigation channel, where beach quality dredge material is sourced. This project is included in the FY 25 budget if a project materializes with this funding source. Other ways to implement this funding are being considered with RESTORE.

Legend of Acronyms:

FEMA = Federal Emergency Management Agency

GLO = Texas General Land Office

CEPRA = Coastal Erosion Planning & Response Act

USACE = United States Army Corp of Engineers

IDC = Industrial Development Corporation

RESTORE = Resources and Ecosystems Sustainability, Tourist Opportunities, and Revived Economies of the Gulf Coast States Act

GOMESA = Gulf of Mexico Energy Security Act

GALVESTON PARK BOARD CIP 2025 - 2029
NOURISHED BEACH

PROJECT NAME	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029	TOTAL FY 2025-2029
Dellanera Beach Damage H Harvey PW 7433	\$ 3,347,129	\$ -	\$ -	\$ -	\$ -	\$ 3,347,129
Babe's Beach Damage H Harvey PW 3905	\$ 2,961,900	\$ -	\$ -	\$ -	\$ -	\$ 2,961,900
Dellanera Post Storm Survey H Laura	\$ 21,000	\$ -	\$ -	\$ -	\$ -	\$ 21,000
** Beach Damage Dellanera H Laura	\$ 1,154,900	\$ -	\$ -	\$ -	\$ -	\$ 1,154,900
Eng/Design Offshore Breakwater End of Seawall	\$ 222,800	\$ -	\$ -	\$ -	\$ -	\$ 222,800
Annual Beach Surveys for Engineered Beaches	\$ 77,500	\$ -	\$ -	\$ -	\$ -	\$ 77,500
Emergency Ramps Engineering & Permitting	\$ 112,200	\$ -	\$ -	\$ -	\$ -	\$ 112,200
Babe's Beach BUDM Cycle II (RESTORE)	\$ 6,012,100	\$ -	\$ -	\$ -	\$ -	\$ 6,012,100
Emergency Ramp Construction (x2)	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ 400,000
Construction DP to 13 Mile Beach Project	\$ -	\$ 23,000,000	\$ -	\$ -	\$ -	\$ 23,000,000
** Construction for Offshore Breakwater	\$ -	\$ 5,000,000	\$ 5,000,000	\$ -	\$ -	\$ 10,000,000
** Future Babe's Beach BUDM	\$ -	\$ -	\$ -	\$ 32,500,000	\$ -	\$ 32,500,000
** Future Historic Stretch (12 to 61) Nourishment	\$ -	\$ -	\$ -	\$ 700,000	\$ -	\$ 700,000
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 13,909,529	\$ 28,400,000	\$ 5,000,000	\$ 33,200,000	\$ -	\$ 80,509,529
FUNDING SOURCES	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029	TOTAL FY 2025-2029
OPERATIONAL/INTERNAL	\$ 414,600	\$ 400,000	\$ -	\$ 843,750	\$ -	\$ 1,658,350
** IDC	\$ -	\$ -	\$ -	\$ 1,543,750	\$ -	\$ 1,543,750
FEMA	\$ 6,736,436	\$ 5,000,000	\$ 5,000,000	\$ -	\$ -	\$ 16,736,436
RESTORE	\$ 6,012,100	\$ -	\$ -	\$ -	\$ -	\$ 6,012,100
CMP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEPRA / GOMESA	\$ 746,393	\$ 23,000,000	\$ -	\$ 5,062,500	\$ -	\$ 28,808,893
USACE	\$ -	\$ -	\$ -	\$ 25,750,000	\$ -	\$ 25,750,000
FUNDING SOURCES TOTAL	\$ 13,909,529	\$ 28,400,000	\$ 5,000,000	\$ 33,200,000	\$ -	\$ 80,509,529
PARK BOARD	3%	1%	0%	0%	0%	2%
OTHERS	97%	99%	0%	0%	0%	98%
NOTES						
* = Funding has been requested						
** = Funding is in planning stages						

GALVESTON PARK BOARD CIP 2025 - 2029
EAST END LAGOON NATURE PARK and PRESERVE

PROJECT NAME	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029	TOTAL FY 2025-2029
RESTORE Phase 1A - A/E Trail	\$ 268,132	\$ -	\$ -	\$ -	\$ -	\$ 268,132
RESTORE Phase 1A - Interpretive Planning	\$ 195,840	\$ -	\$ -	\$ -	\$ -	\$ 195,840
RESTORE Phase 1A - Construction Pavilion	\$ 1,350,937	\$ -	\$ -	\$ -	\$ -	\$ 1,350,937
RESTORE Phase 1A - Construction Admin	\$ 30,648	\$ 45,529	\$ -	\$ -	\$ -	\$ 76,177
RESTORE Phase 1A - Construction Trail	\$ 78,375	\$ 862,125	\$ -	\$ -	\$ -	\$ 940,500
RESTORE Phase 1A - 1 yr M&R/Supplies	\$ -	\$ 148,539	\$ -	\$ -	\$ -	\$ 148,539
Interpretive signage replacement	\$ 5,300	\$ -	\$ -	\$ -	\$ -	\$ 5,300
Recycling bins	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
Camping Planning	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000
** Camping Implementation	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000
Addl Business Plan Items					\$ -	\$ -
Signage	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
Restroom Amenity (rental)	\$ -	\$ 18,300	\$ 18,300	\$ -	\$ -	\$ 36,600
Equipment (gates/bollards)	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ 20,000
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 1,929,232	\$ 1,124,493	\$ 1,028,300	\$ -	\$ -	\$ 4,082,025
FUNDING SOURCES	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029	TOTAL FY 2025-2029
OPERATIONAL/INTERNAL	\$ 5,300	\$ 68,300	\$ 1,028,300	\$ -	\$ -	\$ 1,101,900
NOURISHED BEACH BUDGET	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IDC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FEMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RESTORE	\$ 1,923,932	\$ 1,056,193	\$ -	\$ -	\$ -	\$ 2,980,125
CMP / PSM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEPRA / GOMESA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
USACE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOURISM DEVELOPMENT/NON-RESTRICTED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OIL SPILL / SPECIAL PROJECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUNDING SOURCES TOTAL	\$ 1,929,232	\$ 1,124,493	\$ 1,028,300	\$ -	\$ -	\$ 4,082,025
PARK BOARD	0%	6%	100%	#DIV/0!	#DIV/0!	27%
OTHERS	100%	94%	0%	#DIV/0!	#DIV/0!	73%
NOTES & LEGEND						
* = Funding has been requested						
** = Funding is in planning stages						

GALVESTON PARK BOARD CIP 2025 - 2029
R.A. APFFEL PARK (EAST BEACH)

PROJECT NAME	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029	TOTAL FY 2025-2029
Berm removal & vegetation mitigation	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000
Replace entire fire suppression system	\$ 56,000	\$ -	\$ -	\$ -	\$ -	\$ 56,000
Upgrade volleyball courts	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
Electrical and lighting on stage	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Relocate showers/changing rooms	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
** Implement soccer fields		\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
** Playground replacement	\$ -	\$ 275,000	\$ -	\$ -	\$ -	\$ 275,000
New metal doors throughout pavilion	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
Install security cameras	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000
ADA access matting/decking to beach front	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000
Expand concession inside pavilion	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000
Mobile bar service/food service motorized cart	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000
** Bird viewing platform	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
** Mobile amenities	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ 350,000
High speed internet	\$ -	\$ -	\$ 15,000	\$ -	\$ -	\$ 15,000
Drainage project (Eng)	\$ -	\$ -	\$ 150,300	\$ 174,400	\$ -	\$ 324,700
** Drainage project (Construction)	\$ -	\$ -	\$ -	\$ 1,018,600	\$ 2,037,300	\$ 3,055,900
Drainage project (CA)	\$ -	\$ -	\$ -	\$ 25,000	\$ 15,000	\$ 40,000
Drainage project (Maint & Monitor)	\$ -	\$ -	\$ -	\$ 8,000	\$ 8,000	\$ 16,000
Sports amenities	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 201,000	\$ 545,000	\$ 515,300	\$ 1,226,000	\$ 2,310,300	\$ 4,797,600
FUNDING SOURCES	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029	TOTAL FY 2025-2029
OPERATIONAL/INTERNAL	\$ 81,000	\$ 250,000	\$ 515,300	\$ 1,226,000	\$ 2,310,300	\$ 4,382,600
NOURISHED BEACH BUDGET	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IDC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FEMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RESTORE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CMP / PSM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEPRA / GOMESA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
USACE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOURISM DEVELOPMENT/NON-RESTRICTED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OIL SPILL / SPECIAL PROJECT	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000
TEXAS PARKS AND WILDLIFE	\$ -	\$ 295,000	\$ -	\$ -	\$ -	\$ 295,000
FUNDING SOURCES TOTAL	\$ 201,000	\$ 545,000	\$ 515,300	\$ 1,226,000	\$ 2,310,300	\$ 4,797,600
PARK BOARD	40%	46%	100%	100%	100%	91%
OTHERS	60%	54%	0%	0%	0%	9%
NOTES & LEGEND						
* = Funding has been requested						
** = Funding is in planning stages						

GALVESTON PARK BOARD CIP 2025 - 2029

STEWART BEACH PARK

PROJECT NAME	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029	TOTAL FY 2025-2029
Sand deployment (parking lot drainage)	\$ -	\$ 194,400	\$ 205,100	\$ -	\$ -	\$ 399,500
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ 194,400	\$ 205,100	\$ -	\$ -	\$ 399,500
FUNDING SOURCES	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029	TOTAL FY 2025-2029
OPERATIONAL/INTERNAL	\$ -	\$ 194,400	\$ 205,100	\$ -	\$ -	\$ 399,500
NOURISHED BEACH BUDGET	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IDC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FEMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RESTORE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CMP / PSM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEPRA / GOMESA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
USACE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOURISM DEVELOPMENT/NON-RESTRICTED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OIL SPILL / SPECIAL PROJECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUNDING SOURCES TOTAL	\$ -	\$ 194,400	\$ 205,100	\$ -	\$ -	\$ 399,500
PARK BOARD	#DIV/0!	100%	100%	#DIV/0!	#DIV/0!	100%
OTHERS	#DIV/0!	0%	0%	#DIV/0!	#DIV/0!	0%
NOTES & LEGEND						
* = Funding has been requested						
** = Funding is in planning stages						

GALVESTON PARK BOARD CIP 2025 - 2029

SEAWOLF PARK

PROJECT NAME	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029	TOTAL FY 2025-2029
Bulkhead channel rip rap regulatory (pavilion demo)	\$ 201,880	\$ -	\$ -	\$ -	\$ -	\$ 201,880
Fishing pier extension (eng, perm & const)	\$ 312,809	\$ 652,100	\$ -	\$ -	\$ -	\$ 964,909
Contingency RV Park	\$ 1,200,000	\$ 500,000	\$ -	\$ -	\$ -	\$ 1,700,000
Contingency shoreline stabilization (study, eng & const)	\$ -	\$ 180,000	\$ -	\$ -	\$ -	\$ 180,000
Ship & sub bulkhead engineering & regulatory	\$ -	\$ 600,000	\$ -	\$ -	\$ -	\$ 600,000
Vehicle control gate opener	\$ -	\$ 10,400	\$ -	\$ -	\$ -	\$ 10,400
New restroom building	\$ -	\$ 75,000	\$ -	\$ -	\$ 250,000	\$ 325,000
Playground rubber turf install	\$ -	\$ 28,000	\$ -	\$ -	\$ -	\$ 28,000
Walkway entrance drainage	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
Special event gazebo	\$ -	\$ 95,000	\$ -	\$ -	\$ -	\$ 95,000
Security cameras install	\$ -	\$ 12,000	\$ -	\$ -	\$ -	\$ 12,000
Concessionaire trailer	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
Work shop renovation	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000
Office building repairs and repaint	\$ -	\$ 45,000	\$ -	\$ -	\$ -	\$ 45,000
Walkway concrete repairs	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
Building backup generator	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000
Contingency Playground Repairs	\$ -	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 60,000
Ship & sub bulkhead construction	\$ -	\$ -	\$ 2,400,000	\$ -	\$ -	\$ 2,400,000
Entrance and parking repaving	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ 250,000
Bulkhead extension (eng, perm & const)	\$ -	\$ -	\$ 75,000	\$ 750,000	\$ -	\$ 825,000
Waste water treatment plant (eng, perm & const)	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 1,000,000	\$ 1,200,000
Stainless steel electrical bussed weatherhead	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 1,714,689	\$ 2,427,500	\$ 2,840,000	\$ 865,000	\$ 1,315,000	\$ 9,162,189
FUNDING SOURCES	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029	TOTAL FY 2025-2029
OPERATIONAL/INTERNAL	\$ 1,251,469	\$ 1,840,610	\$ 2,840,000	\$ 865,000	\$ 1,315,000	\$ 8,112,079
NOURISHED BEACH BUDGET	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IDC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FEMA	\$ 463,220	\$ 586,890	\$ -	\$ -	\$ -	\$ 1,050,110
RESTORE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CMP / PSM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEPRA / GOMESA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
USACE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOURISM DEVELOPMENT/NON-RESTRICTED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OIL SPILL / SPECIAL PROJECT		\$ -	\$ -	\$ -	\$ -	\$ -
FUNDING SOURCES TOTAL	\$ 1,714,689	\$ 2,427,500	\$ 2,840,000	\$ 865,000	\$ 1,315,000	\$ 9,162,189
PARK BOARD	\$ 0	76%	100%	100%	100%	89%
OTHERS	\$ 0	24%	0%	0%	0%	11%
NOTES & LEGEND						
* = Funding has been requested						
** = Funding is in planning stages						

GALVESTON PARK BOARD CIP 2025 - 2029
URBAN PARK

PROJECT NAME	FY 2024-2025	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2028-2029	TOTAL FY 2025-2029
Bollard purchase	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 80,000
Bus stop bench install	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000
Mobile restrooms West of 61st (x6)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ -	\$ 95,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 155,000
FUNDING SOURCES	FY 2025-2026	FY 2026-2027	FY 2027-2028	FY 2027-2028	FY 2028-2029	TOTAL FY 2025-2029
OPERATIONAL/INTERNAL	\$ -	\$ 95,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 155,000
NOURISHED BEACH BUDGET	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IDC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FEMA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
RESTORE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CMP / PSM	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CEPRA / GOMESA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
USACE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOURISM DEVELOPMENT/NON-RESTRICTED	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OIL SPILL / SPECIAL PROJECT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FUNDING SOURCES TOTAL	\$ -	\$ 95,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 155,000
PARK BOARD	#DIV/0!	100%	100%	100%	100%	100%
OTHERS	#DIV/0!	0%	0%	0%	0%	0%
NOTES & LEGEND						
* = Funding has been requested						
** = Funding is in planning stages						