



OPERATING AND CAPITAL BUDGET

FISCAL YEAR OCT. 1, 2025, THROUGH SEPT. 30, 2026



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 2026 Budget
Table of Contents**

Section	Page Number
Introduction	1-2
Organizational Chart	3
Budget Narrative	4-8
Financial Plan	9-10
Supplemental Schedules	
Revenue and Expense Summary	12
Budgeted Employee Count	13
Revenue and Personnel Expense Summary	14
Estimated Cash Balances & Reserve Calculation	15
Breakdown of Budgeted Cash Use	16
Schedule of Outstanding Debt	17
Interfund Transfer & Description	18-19
FEMA Reimbursements and Expenditures Summary	20
Grants Reimbursements and Expenditures Summary	21
Consolidated Budgets	
Consolidated Budget Summary - All Funds	23
Consolidated Budget Detail - All Funds	24-28
Governmental Fund Budgets	
Beach Cleaning	30-42
Beach Patrol	43-54
Nourished Beach	55-63
Debt Service	64-65
General Fund	66-76
Tourism Development	77-98
Enterprise Fund Budgets	
East End Lagoon	100-103
R.A. Apfel Park (East Beach)	104-112
Stewart Beach	113-121

PARK BOARD OF TRUSTEES OF THE CITY OF GALVESTON

Jason Hardcastle, Chair
Gerald Wilson, Vice Chair
Bob Brown, City Council Member Representative
Bill Clement, Secretary
Robert Quintero
Carlos Guerra
Jan Collier
Jeannie Hughes
Elizabeth Matthews

Administration and Department Managers:

Executive Management:

Marty Miles

Interim Chief Executive Officer/Acting Chief Financial Officer

Jim Byrom – Thompson & Horton, LLP

Legal Council

Management:

Tony Lyle
Executive Director of
Tourism Development

Vince Lorefice
Executive Director of
Coastal Operations

Sheryl Rozier
Executive Director of
Coastal Projects &
Board Liaison

Stuart Smith
Controller

Susan Keeble
Executive Director of
People & Planning

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.

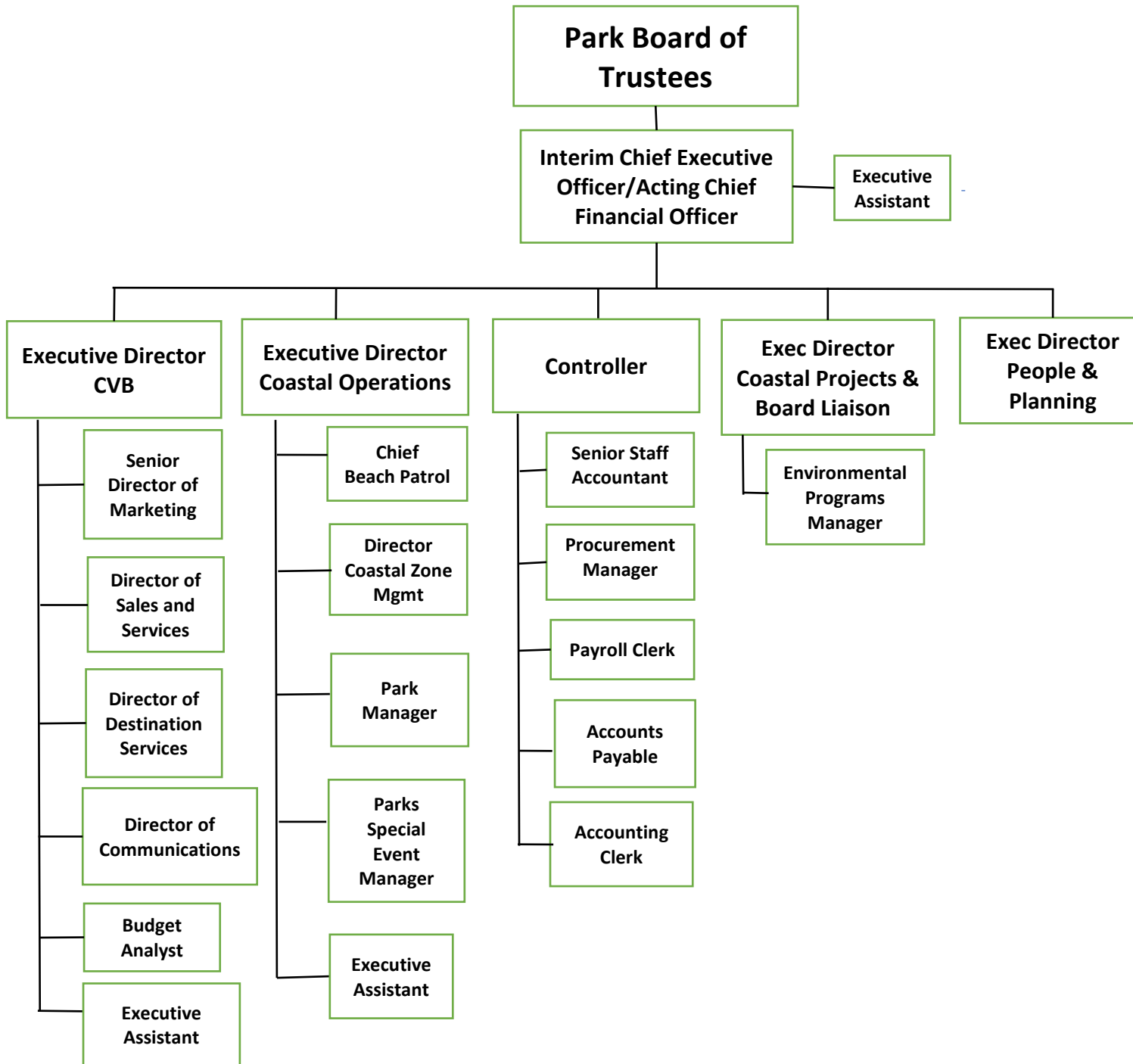
The Park Board employs full-time, year-round staff with additional part-time and seasonal employees as needed.

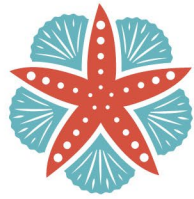
Vision Statement: To create a historic beach tourist destination that promises an exciting variety of experiences and a high quality of life for residents.

Mission Statement: To promote and support tourism on Galveston Island 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





GALVESTON PARK BOARD

The Park Board of Trustees of the City of Galveston Fiscal Year 2026 Operating and Capital Budget

The FY2026 Budget, covering the period from October 1, 2025, to September 30, 2026, 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 \$3.21 million HOT penny value set by the city Finance Director on July 1st, 2025.

Beginning October 1, 2025, the Park Board will no longer manage Dellanera R.V. Park, Seawolf Park on Pelican Island, nor will it collect the Parking Revenue along the Seawall. (Urban Park). Additionally, the City of Galveston will start collecting all Hotel Occupancy Tax effective October 1st, 2025. These functions have been eliminated from the revenue and expense calculations for the FY 2026 Budget.

Total budgeted expenditures for FY2026 are roughly \$53.5 million, excluding interfund transfers. The budget includes maintenance and operating expenses (\$22.9 million), revenue share with/contributions to the City of Galveston (\$152,900), special projects (\$1.39 million), debt service and leased equipment expenses (\$710k), grant expenses (\$12.3 million), FEMA expenditures (\$17 million), and capital expenditures (\$278,500).

The overall operating budget decrease from FY2025 to FY2026 is \$6,705,801. The grants budget increased by \$4,391,900, and FEMA expenditures increased by \$9,011,338.

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 FY2026: 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 FY2025 projected expenses as a reference point for FY2026 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. 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.

Revenue Share with/Contributions to the City of Galveston:

The FY2026 budget includes roughly \$152,000 revenue sharing with the city.

As mentioned previously, due to the City of Galveston assuming management of Dellanera, Urban Park, and Seawolf Park, the revenue sharing monies from them are now fully eliminated, as the city now owns those revenue streams in their entirety.

Agency-wide Budget Comparison – FY2026 vs FY2025:

Below is a summary of the FY2026 budget compared to the FY2024 & FY2025 budget.

Summary - All Funds					FY2026 vs FY2025	
Revenue	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)
Hotel Occupancy Tax	17,898,924	19,780,240	19,800,000	18,746,400	(1,053,600)	-5.3%
Operational	1,416,641	1,597,821	767,800	342,400	(425,400)	-55.4%
City of Galveston	584,370	1,950,000	1,950,000	2,302,566	352,566	18.1%
Advertising Revenue	239,599	247,700	255,700	255,700	-	0.0%
Admissions	2,747,845	489,395	3,621,700	1,582,500	(2,039,200)	-56.3%
Camping	980,089	1,000,000	1,070,800	-	(1,070,800)	-100.0%
Sub & Ship	117,719	115,743	115,000	-	(115,000)	-100.0%
Fishing	1,082,172	1,610,554	1,151,300	-	(1,151,300)	-100.0%
Grant	69,400	51,806	8,297,700	12,485,600	4,187,900	50.5%
FEMA	53,599	543,336	7,581,600	16,105,074	8,523,474	112.4%
Interest Income/Other	1,399,209	1,927,291	2,282,800	1,186,200	(1,096,600)	-48.0%
Transfers	3,216,470	3,619,600	3,366,400	3,039,505	(326,895)	-9.7%
Cash Use	-	-	1,060,800	887,400	(173,400)	-16.3%
Total Revenue:	29,806,038	32,933,486	51,321,600	56,933,345	5,611,745	10.9%
					FY2026 vs FY2025	
Expenses	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget	\$ Increase / (Decrease)	% Increase / (Decrease)
Personnel Expense	12,768,635	13,394,754	13,957,800	12,209,500	(1,748,300)	-12.5%
Materials, Services, & Supplies	9,249,975	10,296,627	10,655,351	9,253,650	(1,401,701)	-13.2%
Special Projects	1,276,323	2,811,000	3,884,000	1,390,000	(2,494,000)	-64.2%
Revenue Share w/City	1,624,696	1,246,800	1,136,600	152,900	(983,700)	-86.5%
Debt Service & Leased Equipment	793,441	773,206	788,000	709,900	(78,100)	-9.9%
Capital	137,939	713,159	808,900	278,500	(530,400)	-65.6%
Transfers	4,610,079	3,407,082	3,366,400	3,039,505	(326,895)	-9.7%
Grants	74,385	-	7,936,000	12,327,900	4,391,900	55.3%
FEMA	458,618	267,263	8,016,000	17,027,338	9,011,338	112.4%
Total Expense:	30,994,092	32,909,891	50,549,051	56,389,193	5,840,142	11.6%
Total Depreciation:	-	-	-	156,400		
Revenue Over/(Under) Expense:	(1,188,054)	23,595	772,549	387,752	(384,797)	-49.8%
GRAND TOTAL ALL EXPENSE				56,545,593		
FY2026 Projected Beginning Fund Balance:			12,170,826			
Net Cash Impact FY2026:			(499,648)			
FY2026 Projected Ending Fund Balance:			11,671,178			

The budget establishes program objectives to ensure the sustained provision of public services and effective management of city-owned assets and delegated services. 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 FY2025 to FY2026 is \$1,748,300, or 12.5% as a percentage of revenue. This decrease is the result of reduced staff due to the loss of Dellanera RV Park, Seawolf Park, the Call Center, and HOT/STR Accounting equaling 26 personnel. An additional 8 positions were removed from across the Park Board. A 4% wage increase is included in the FY2026 Budget.

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 FY2025 budget, Visit Galveston allocated 23% of its total expenses to personnel, a figure that increased marginally to 24.3% in the FY2026 budget. Agency-wide, personnel expenses account for 27% of the total expenses in the FY2026 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 \$1,401,701, or 13.2% in comparison to FY2025. This decrease reflects a mixture of rising and falling costs within this expense category-but more importantly the loss of expense associated with maintaining Dellanera and Seawolf. Below is a summary of the major cost increases and decreases in the Materials, Services, and Supplies line items.

Legal Fees: This budget represents a 20% reduction in legal fees from FY2025 expenses.

M&R Buildings: Although the consolidated budget shows a decrease from FY25, roof repairs and HVAC work are still needed at the Plaza located at 601 Tremont. The roof repairs are necessary to keep the roof functional and to secure windstorm insurance. The HVAC work is due to lifespan of existing units.

Media Placement: The media placement budget for FY2025 was \$2.25 million. The FY2026 media placement budget is \$2,369,000, or \$119,000 more than last year's budget.

Professional fees: The professional fee budget decreased by \$154,700, or 16%. Professional fees are more variable than other costs and fluctuate from year to year.

Special Projects: The proposed special project budget for FY2026 is \$1,390,000, which is a \$2,494,000, or 64.2% decrease compared to the FY2025 budget.

Special Projects funded by Park Board operations total \$180,500 and include:

- Vintage Style Circus Event at Stewart Beach (\$180,500)

Special projects funded by HOT held by the city total **\$1,210,000**, and include:

- Wayfinding Signage Program and Downtown Holiday Lighting (\$1,210,000)

Wayfinding received council approval in December 2023.

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

Capital Assets: The capital expenditure budget decreased 65.6% from FY2025 and is budgeted at \$278,500. The equipment purchase budget includes much needed items for Beach Cleaning like a pressure washer trailer for Seawall maintenance. For Beach Patrol, the equipment purchase budget includes a jet ski (part of regular rotation) and a multi-passenger vehicle for the Junior Guard program

and general Beach Patrol use. For Stewart Beach the equipment purchase budget includes two enclosed storage trailers.

The capital budget for East Beach includes the replacement of the north roll up door on the pavilion berm removal/vegetation mitigation to help with flooding.

Interfund Transfers

Below is a schedule of interfund transfers and their purposes:

Park Board of Trustees of the City of Galveston

Fiscal Year 2026 Budget

Interfund Transfer Schedule

Governmental Funds
Enterprise Funds

FROM	TO								
	Beach Cleaning	Beach Patrol	Debt Service	General Fund	Nourished Beach	Tourism Development	East End	RA Apffel	Stewart
Beach Cleaning	-	-	-	486,380	-	-	-	-	-
Beach Patrol	-	-	-	379,680	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	120,000	-
General Fund	-	-	-	-	-	-	-	-	-
Nourished Beach	350,000	350,000	-	188,100	-	-	-	-	-
Sand Replenishment	-	-	-	-	-	-	-	-	-
Tourism Development	-	-	-	924,480	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
East End	-	-	-	-	-	-	-	-	-
RA Apffel	-	60,000	-	37,365	-	-	-	-	-
Stewart	-	60,400	-	83,100	-	-	-	-	-
	350,000	470,400	-	2,099,105	-	-	-	120,000	-

Transfer Purposes:

Transfers from HOT Fund to General Fund for Administrative Services Rendered	1,978,640
Transfers from Enterprise fund to General Fund for Administrative Services Rendered	120,465
Transfers from Enterprise fund to Beach Patrol for Security Services Rendered	120,400
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:	3,039,505

Interfund Transfers included in the FY2026 budget total \$3,039,505, and in FY2025 they totaled \$3,366,400. This represents a \$326,895, or 9.7% reduction compared to FY2025.

Interfund transfers to the General Fund are budgeted at \$2,099,105, a \$311,595, or 12.9% reduction compared to FY2025.

Administrative Overhead Rate:

The administrative overhead rate in the FY2026 budget is 3.77% - this means that the interfund transfers to the General Fund for administrative services rendered represents 3.77% of the total FY2026 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.

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 to Beach Patrol:

The transfers from Stewart Beach & R.A. Apffel 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.

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 of Trustees of the City of Galveston
Financial Plan Fiscal Year 2026

The Park Board of Trustees key functional areas are as follows: Beach Maintenance, Beach Patrol, East End Lagoon, Tourism Development, Stewart Beach, R.A. Apffel Park (East Beach), and Administration (General Fund). The Park Board of Trustees no longer operates or manages Seawolf Park, Dellanera R.V. Park, Seawall Parking and the collection of hotel occupancy taxes (HOT). Those functions have been fully assumed by the City of Galveston beginning October 1, 2025. 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: \$ 387,752

REVENUE

City Hotel Occupancy Tax (HOT) \$ 12,326,400

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 \$3,210,000 per penny for this fiscal year. The City of Galveston's Finance Director sets the penny value. This year the City is reducing the amounts provided to the funds by taking a 4% administrative fee totaling \$513,600

State Hotel Occupancy Tax (HOT) \$ 6,420,000

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) \$ 1,556,500

R. A. Apffel Park & Stewart Beach, are funded by a beach user/admission fee of \$15 collected for each vehicle entering the parks' gates. Beach User fees have restricted uses as governed by the Texas General Land Office and can only be used for beach related expenditures.

Concessionaires/Vending/Rentals \$ 318,200

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. 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 \$ -

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. There are no current expenses/expenditures budgeted in Financing Proceeds in Fiscal Year 2026.

Grants \$ 12,485,600

Anticipated grant proceeds are as follows: East End Lagoon has \$2,382,900 budgeted from RESTORE for an open air pavilion and walking trails, and Nourished Beach is set to receive \$10,102,700 from CEPRA and RESTORE-BUDM for beach nourishment projects.

FEMA \$ 16,105,074

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 \$ 3,794,666

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 \$ 887,400

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 \$768,800. 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 \$ 3,039,505

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: \$ 56,933,345

Financial Plan Fiscal Year 2026

EXPENSES

General Fund Administration/Accounting

\$ 3,095,578

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.

Beach Cleaning

\$ 5,309,600

The beach cleaning plan for this fiscal year focuses upon maintenance, trash pickup, and organic debris removal 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

\$ 4,516,850

The Beach Patrol is responsible for lifeguard services on the island’s beaches. Beach Patrol supports 14 full time, 2 part time, and 143 Seasonal Employees. Equipment purchases are budgeted at \$125,500 and leased equipment is budgeted at \$136,000. Included in the budget are transfers from 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

\$ 3,183,900

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 \$3,176,000 from RESTORE for a new open air structure, walking trails, and other amenities are expected.

Sand Replenishment Fund

\$ -

There are no current expenses/expenditures budgeted in Sand Replenishment in Fiscal Year 2026.

Nourished Beach

\$ 27,365,100

This fund helps maintain Galveston's beautiful beaches. This fund supplies the West End port-a-lets, trash cans and sand maintenance and nourishment along Galveston's beaches. This fund also transfers HOT funding to Beach Cleaning & 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 \$16,361,700 are scheduled for beach nourishment projects and erosion control.

Tourism Development

\$ 10,798,300

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 \$2,369,000 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, 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	\$ 740,565
Stewart Beach	\$ 1,259,300

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.

Total Expenses: \$ 56,545,593

Park Board of Trustees of the City of Galveston
Fiscal Year 2026

Supplemental Budget Schedules



Park Board of Trustees of the City of Galveston

Fiscal Year 2026 Budget
Revenue and Expense Summary

Governmental Funds
Enterprise Funds

Decreases from FY 25

Fund	FY2024 Actual	FY2025 Projected	FY2025 Budget	Proposed FY2026 Budget	
Revenue Summary					
Beach Cleaning	4,588,062	4,765,200	4,765,200	5,380,900	\$ (284,300.00)
Beach Patrol	4,388,871	4,848,200	4,712,700	4,527,900	\$ (184,800.00)
Debt Service (Settlement)	13,386	121,400	120,000	120,000	\$ -
General Fund	3,635,384	3,038,421	3,178,500	3,107,145	\$ (71,355.00)
Nourished Beach	1,832,162	1,877,245	15,629,100	27,456,200	\$ (51,300.00)
Tourism Development	9,592,093	11,866,474	12,410,800	10,861,500	\$ (1,549,300.00)
Dellanera Park	1,088,316	NA	1,164,500	-	\$ (1,164,500.00)
East End Lagoon	69,013	50,000	1,932,700	3,183,900	\$ -
R.A. Apffel Park	583,830	874,968	828,000	930,300	\$ 102,300.00
Stewart Beach	829,557	1,079,495	1,265,500	1,365,500	\$ 100,000.00
Seawolf Park	1,688,513	NA	3,532,900	-	\$ (3,532,900.00)
Urban Park (Seawall Parking)	1,496,854	NA	1,781,700	-	\$ (1,781,700.00)
Total Revenue	29,806,038	28,521,403	51,321,600	56,933,345	\$ (8,417,855.00)
Expense Summary					
Beach Cleaning	4,664,037	4,696,987	4,725,600	5,309,600	\$ (287,387.18)
Beach Patrol	4,508,511	4,111,384	4,372,700	4,516,850	\$ 144,150.00
Debt Service (Settlement)	212,100	120,000	120,000	120,000	\$ -
General Fund	3,603,891	3,026,495	3,036,300	3,095,578	\$ (636,400.00)
Nourished Beach	1,898,626	1,993,005	15,629,100	27,365,100	\$ (208,500.00)
Tourism Development	10,394,217	11,875,944	12,396,351	10,798,300	\$ (1,598,051.30)
Dellanera Park	810,454	NA	1,107,600	-	\$ (1,107,600.00)
East End Lagoon	24,400	3,700	1,932,700	3,183,900	\$ (40,333.37)
R.A. Apffel Park	720,914	840,364	817,700	740,565	\$ (77,135.00)
Stewart Beach	1,090,242	1,180,552	1,255,700	1,259,300	\$ (3,600.00)
Seawolf Park	2,150,627	NA	3,383,600	-	\$ (3,383,600.00)
Urban Park (Seawall Parking)	1,476,032	NA	1,781,700	-	\$ (881,700.00)
Total Expense	31,554,051	27,848,432	50,559,051	56,389,193	\$ (8,080,156.85)
Depreciation Expense				156,400	
Sources Over Uses	(1,748,013)	672,971	762,549	387,752	\$ 337,698.15

Park Board of Trustees of the City of Galveston

Fiscal Year 2026 Budget

Budgeted Employee Count

Governmental Funds
Enterprise Funds

Fund	FY2026 Budget		
	Fulltime	Part-time	Seasonal
Beach Cleaning	47	6	0
Beach Patrol	14	2	143
General Fund	10	0	0
Debt Service (Settlement Fund)	0	0	0
Nourished Beach	2	0	0
Tourism Development	24	2	0
Dellanera Park	0	0	0
East End Lagoon	0	0	0
R.A. Apffel	3	0	6
Stewart Beach	3	0	6
Seawolf Park	0	0	0
Urban Park	0	0	0
Totals	103	10	155
		Grand Total	268

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

Fund	Difference - FY2026 vs FY2025		
	Fulltime	Part-time	Seasonal
Beach Cleaning	2	6	0
Beach Patrol	0	-1	-7
General Fund	-3	0	0
Debt Service (Settlement Fund)	0	0	0
Nourished Beach	-1	0	0
Tourism Development	-3	1	0
Dellanera Park	-5	-2	0
East End Lagoon	0	0	0
R.A. Apffel	0	0	0
Stewart Beach	0	0	0
Seawolf Park	-11	-3	0
Urban Park	-6	-7	0
Totals	-21	-6	-7
		Grand Total	-34

Park Board of Trustees of the City of Galveston

Fiscal Year 2026 Budget
Revenue and Personnel Expense Summary

Governmental Funds
Enterprise Funds

Fund	FY2024 Actual	FY2025 Projected	FY2025 Budget	Proposed FY2026 Budget
------	---------------	------------------	---------------	------------------------

Revenue Summary

Beach Cleaning	4,588,062	4,765,200	4,765,200	5,380,900
Beach Patrol	4,388,871	4,848,200	4,712,700	4,527,900
Debt Service (Settlement)	13,386	121,400	120,000	120,000
General Fund	3,635,384	3,038,421	3,178,500	3,107,145
Nourished Beach	1,832,162	1,877,245	15,629,100	27,456,200
Tourism Development	9,592,093	11,866,474	12,410,800	10,861,500
Dellanera Park	1,088,316	NA	1,164,500	-
East End Lagoon	69,013	50,000	1,932,700	3,183,900
R.A. Apffel Park	583,830	874,968	828,000	930,300
Stewart Beach	829,557	1,079,495	1,265,500	1,365,500
Seawolf Park	1,688,513	NA	3,532,900	-
Urban Park (Seawall Parking)	1,496,854	NA	1,781,700	-
Total Income	29,806,038	28,521,403	51,321,600	56,933,345

Personnel Expense Summary

Beach Cleaning	3,002,083	3,175,587	3,204,200	3,516,520
Beach Patrol	2,791,230	2,858,684	3,136,100	3,284,420
Debt Service (Settlement)	-	-	-	-
General Fund	1,580,678	1,610,202	1,713,300	1,480,840
Nourished Beach	307,776	298,900	313,700	336,500
Tourism Development	2,719,332	2,976,411	3,026,900	2,914,920
Dellanera Park	395,329	412,200	400,500	-
East End Lagoon	568	-	-	-
R.A. Apffel Park	244,967	269,205	273,500	273,700
Stewart Beach	347,642	346,250	424,200	402,600
Seawolf Park	800,630	753,500	839,200	-
Urban Park (Seawall Parking)	578,401	642,800	626,200	-
Total Personnel Expense	12,768,635	13,343,739	13,957,800	12,209,500

As a Percentage of Revenue

42.84%	46.79%	27.20%	21.45%
--------	--------	--------	--------

Park Board of Trustees of the City of Galveston

Fiscal Year 2026 Budget

Estimated Cash Balances & Reserve Calculation

Governmental Funds
Enterprise Funds

Fund	Estimated Cash 9/30/2025	Estimated FY2025 Cash Impact (Use)/Add	Estimated Cash 9/30/2026	Budgeted Operating Expense	Required Reserve Amount - 120 days of Operations
Beach Cleaning	3,141,500	71,300	3,212,800	3,971,200	1,323,733
Beach Patrol	3,322,300	11,050	3,333,350	3,739,800	1,246,600
Debt Service (Settlement)	157,200	(118,600)	38,600	-	-
General Fund	(1,277,591)	11,567	(1,266,024)	2,934,900	978,300
Nourished Beach	659,700	73,300	733,000	1,237,900	412,633
Sand Replenishment	-	-	-	-	-
Tourism Development	5,983,100	63,200	6,046,300	8,478,051	2,826,017
Dellanera Park	439,691	-	-	-	-
East End Lagoon	191,900	(751,000)	(559,100)	8,800	2,933
R.A. Apffel	(1,782,100)	50,335	(1,731,765)	504,900	168,300
Stewart Beach	1,080,500	89,200	1,169,700	782,300	260,767
Seawolf Park	254,626	-	-	-	-
Urban Park	-	-	-	-	-
	12,170,826	(499,648)	10,976,861	21,657,851	7,219,284

Amount of Cash at 9/30/2025 Over 120-Day Requirement: **3,757,577**

Park Board of Trustees of the City of Galveston

Fiscal Year 2026 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. Apfel Park	Berm Removal & Vegetation Mitigation	118,600
Nourished Beach	5195	FEMA Storm Repairs	FEMA Grant Local Match	17,800
East End Lagoon	5407	Grant Expenditures	RESTORE Grant Local Match	751,000
Total Budgeted Cash Use				887,400

Park Board of Trustees of the City of Galveston
Schedule of Outstanding External Debt as of September 30, 2025

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	\$ -
TOTALS					\$ 631,212

Budgeted Principal and Interest to be paid in Fiscal Year 2026 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
Internal/Inter-Fund Loan	Stewart Beach Mobile Amenities	\$ 77,300	\$ 1,000	\$ 78,300
TOTALS		\$ 145,200	\$ 20,700	\$ 165,900

Park Board of Trustees of the City of Galveston

Fiscal Year 2026 Budget
Interfund Transfer Schedule

Governmental Funds
Enterprise Funds

FROM	TO								
	Beach Cleaning	Beach Patrol	Debt Service	General Fund	Nourished Beach	Tourism Development	East End	RA Apffel	Stewart
Beach Cleaning	-	-	-	486,380	-	-	-	-	-
Beach Patrol	-	-	-	379,680	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-	120,000	-
General Fund	-	-	-	-	-	-	-	-	-
Nourished Beach	350,000	350,000	-	188,100	-	-	-	-	-
Sand Replenishment	-	-	-	-	-	-	-	-	-
Tourism Development	-	-	-	924,480	-	-	-	-	-
0	-	-	-	-	-	-	-	-	-
East End	-	-	-	-	-	-	-	-	-
RA Apffel	-	60,000	-	37,365	-	-	-	-	-
Stewart	-	60,400	-	83,100	-	-	-	-	-
	350,000	470,400	-	2,099,105	-	-	-	120,000	-

Transfer Purposes:

Transfers from HOT Fund to General Fund for Administrative Services Rendered	1,978,640
Transfers from Enterprise fund to General Fund for Administrative Services Rendered	120,465
Transfers from Enterprise fund to Beach Patrol for Security Services Rendered	120,400
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: 3,039,505

Park Board of Trustees of the City of Galveston

Fiscal Year 2026 Budget

Interfund Transfer Purpose/Description

Transfer From	Transfer To	Purpose
Beach Cleaning	General Fund	Administrative services rendered by the General Fund
Beach Patrol	General Fund	Administrative services rendered by the General Fund
Nourished Beach	General Fund	Administrative services rendered by the General Fund
Tourism Development	General Fund	Administrative services rendered by the General Fund
R.A. Apffel - East Beach	General Fund	Administrative services rendered by the General Fund
Stewart Beach	General Fund	Administrative services rendered by the General Fund
Nourished Beach	Beach Cleaning	Cleaning and maintenance services rendered by Beach Cleaning
Nourished Beach	Beach Patrol	Lifeguarding and patrol services rendered by Beach Patrol
R.A. Apffel - East Beach	Beach Patrol	Security services rendered by Beach Patrol
Debt Service (Settlement Fund)	R.A. Apffel - East Beach	Berm removal and vegetation mitigation
Debt Service (Settlement Fund)	Stewart Beach	Drainage project monitoring

Park Board of Trustees of the City of Galveston

Fiscal Year 2026 Budget

Budgeted FEMA Reimbursements and Expenditures Summary

Governmental Funds
Enterprise Funds

Nourished Beach	FEMA Reimbursements	FEMA Expenditures
	\$ 15,506,000	\$ 16,361,700

General Fund	FEMA Reimbursements	FEMA Expenditures
	\$ 599,074	\$ 665,638

Grand Total - All Funds	FEMA Reimbursements	FEMA Expenditures
Total FEMA - All Funds	\$ 16,105,074	\$ 17,027,338

Park Board of Trustees of the City of Galveston

Fiscal Year 2026 Budget

Budgeted Grant Reimbursements and Expenditures Summary

Governmental Funds
Enterprise Funds

Nourished Beach	Grant Reimbursements	Grant Expenditures
	\$ 10,102,700	\$ 9,151,900

East End Lagoon	Grant Reimbursements	Grant Expenditures
	\$ 2,382,900	\$ 3,176,000

Grand Total - All Funds	Grant Reimbursements	Grant Expenditures
Total Grants - All Funds	\$ 12,485,600	\$ 12,327,900

Park Board of Trustees of the City of Galveston

Fiscal Year 2026

Consolidated Budget



Park Board of Trustees of the City of Galveston - Fiscal Year 2026 Budget

Summary - All Funds

Revenue	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget	FY2026 vs FY2025	
					\$ Increase / (Decrease)	% Increase / (Decrease)
Hotel Occupancy Tax	17,898,924	19,780,240	19,800,000	18,746,400	(1,053,600)	-5.3%
Operational	1,416,641	1,597,821	767,800	342,400	(425,400)	-55.4%
City of Galveston	584,370	1,950,000	1,950,000	2,302,566	352,566	18.1%
Advertising Revenue	239,599	247,700	255,700	255,700	-	0.0%
Admissions	2,747,845	489,395	3,621,700	1,582,500	(2,039,200)	-56.3%
Camping	980,089	1,000,000	1,070,800	-	(1,070,800)	-100.0%
Sub & Ship	117,719	115,743	115,000	-	(115,000)	-100.0%
Fishing	1,082,172	1,610,554	1,151,300	-	(1,151,300)	-100.0%
Grant	69,400	51,806	8,297,700	12,485,600	4,187,900	50.5%
FEMA	53,599	543,336	7,581,600	16,105,074	8,523,474	112.4%
Interest Income/Other	1,399,209	1,927,291	2,282,800	1,186,200	(1,096,600)	-48.0%
Transfers	3,216,470	3,619,600	3,366,400	3,039,505	(326,895)	-9.7%
Cash Use	-	-	1,060,800	887,400	(173,400)	-16.3%
Total Revenue:	29,806,038	32,933,486	51,321,600	56,933,345	5,611,745	10.9%

Expenses	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget	FY2026 vs FY2025	
					\$ Increase / (Decrease)	% Increase / (Decrease)
Personnel Expense	12,768,635	13,394,754	13,957,800	12,209,500	(1,748,300)	-12.5%
Materials, Services, & Supplies	9,249,975	10,296,627	10,655,351	9,253,650	(1,401,701)	-13.2%
Special Projects	1,276,323	2,811,000	3,884,000	1,390,000	(2,494,000)	-64.2%
Revenue Share w/City	1,624,696	1,246,800	1,136,600	152,900	(983,700)	-86.5%
Debt Service & Leased Equipment	793,441	773,206	788,000	709,900	(78,100)	-9.9%
Capital	137,939	713,159	808,900	278,500	(530,400)	-65.6%
Transfers	4,610,079	3,407,082	3,366,400	3,039,505	(326,895)	-9.7%
Grants	74,385	-	7,936,000	12,327,900	4,391,900	55.3%
FEMA	458,618	267,263	8,016,000	17,027,338	9,011,338	112.4%
Total Expense:	30,994,092	32,909,891	50,549,051	56,389,193	5,840,142	11.6%
Total Depreciation:	-	-	-	156,400		
Revenue Over/(Under) Expense:	(1,188,054)	23,595	772,549	387,752	(384,797)	-49.8%
GRAND TOTAL ALL EXPENSE				56,545,593		

FY2026 Projected Beginning Fund Balance: 12,170,826

Net Cash Impact FY2026: (499,648)

FY2026 Projected Ending Fund Balance: 11,671,178

Park Board of Trustees of the City of Galveston

Consolidated - ALL FUNDS - Fiscal Year 2026 Budget

Account Code	Account Title	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget
4001	Hotel Occupancy Tax - Local	12,010,478	13,180,240	13,200,000	12,326,400
4003	Hotel Occupancy Tax - State	5,888,446	6,600,000	6,600,000	6,420,000
4005	State Funds	375,804	311,000	311,000	311,000
4041	Concession Agreement-Unrestricted	214,687	160,800	288,000	203,000
4050	Loan/Line of Credit Proceeds	-	42,600	1,200,000	15,000
4100	Interest Income	95,239	1,512,496	151,000	151,000
4105	Interest Inc - 1994/1999 Fund	1,400	-	1,400	1,400
4200	Admissions	2,858,592	2,756,688	4,799,500	1,556,500
4201	Admissions - Military	3,600	-	-	-
4210	Beach Park Pass Revenue	58,060	32,000	35,200	26,000
4211	Admissions - \$10	2,170	-	-	-
4212	Admissions - \$12	7,032	-	-	-
4214	Admissions - \$15	967,365	791,430	-	-
4215	Camping Admissions-Cash	153,119	297,000	-	-
4218	Camping-Camping Past Pay Used	826,969	-	1,070,800	-
4300	Gross Sales-Food & Beverage	25,923	33,000	78,800	32,000
4305	Gross Sales - Gift Shop	89,243	20,000	96,600	70,200
4330	Washer & Dryers	7,157	5,500	7,500	-
4338	Special Event Revenue	81,355	575,396	235,900	383,200
4340	Pavilion Rental	935	13,000	13,000	13,000
4425	BP/UP OFFICE RENT	115,314	8,800	19,500	-
4426	Office Rent - 601 Tremont	72,516	97,200	97,200	97,200
4427	PO LEASE-601 TREMONT	43,984	44,000	46,500	51,600
4428	CHF - Rent	35,389	60,000	60,000	90,000
4460	Advertising	54,607	112,300	112,300	112,300
4466	Trolley Advertising City 50%	135,367	135,400	143,400	143,400
4467	Advertising - Island Soul Mag	49,625	-	-	-
4510	Corporate Sponsors	(6)	-	50,000	50,000
4585	Miscellaneous Income	18,014	1,700	1,500	-
4590	HOT-Short Term Rental Registrations	1,217,344	-	416,000	-
4600	Junior Life Guards	22,468	30,000	30,000	30,000
4650	Grant Proceeds	69,400	-	8,297,700	12,485,600
4665	FEMA Reimbursement	53,599	543,336	7,581,600	16,105,074
4666	Insurance Reimbursement	29,586	-	-	-
4670	City of Galveston Reimbursement	584,370	1,950,000	1,950,000	2,302,566
4675	Sales Tax Discounts	148	-	-	-
4680	Recovered Labor	1,638	-	-	-
4682	Gain on Sale of Asset	400,335	-	-	30,000
4685	Unrealized Gain/Loss	7,889	-	-	-
Total Revenue:		26,579,160	29,313,886	46,894,400	53,006,440

Cash Use

4699	Nonrecurring Revenue Source	120,000	-	1,060,800	887,400
Total Budgeted Cash Use:		120,000	-	1,060,800	887,400

Interfund Transfers In

4700	Transfer - Beach Cleaning	415,800	750,000	400,000	486,380
4705	Transfer - Beach Patrol	386,100	371,400	371,400	379,680
4710	Transfer - Dellanera Park	105,499	100,000	115,700	-
4720	Transfer - Nourished Beach	888,100	882,400	882,400	888,100
4725	Transfer- RA Appfel	107,047	110,000	95,500	97,365
4730	Transfer - Seawolf Park	147,912	149,300	134,000	-
4735	Transfer- Stewart Beach	127,999	176,500	143,500	143,500

Consolidated - ALL FUNDS - Fiscal Year 2026 Budget

Account Code	Account Title	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget
4740	Transfer - Debt Service	212,100	120,000	120,000	120,000
4745	Transfer - Tourism Development	990,000	960,000	960,000	924,480
4765	Transfer-SW Parking	100,017	-	143,900	-
Total Interfund Transfers In:		3,480,574	3,619,600	3,366,400	3,039,505
Total Revenue/Cash/Interfund Transfers In:		30,179,734	32,933,486	51,321,600	56,933,345

Personnel

5000	Salaries	6,619,637	6,834,293	7,019,500	5,836,280
5003	Salaries-FT Life Grds	1,000,902	1,154,865	1,177,600	1,309,700
5005	Salaries-BC Mechanic	170,185	182,701	183,700	173,400
5010	Salaries-BC West End	653,176	618,560	617,600	485,820
5015	Salaries-BC Seawall	518,179	620,000	440,100	376,100
5020	Salaries-East End BC	589,689	621,700	513,400	621,700
5031	Security Beach Parks	8,435	-	-	-
5034	Special Seawall Security	101,377	-	97,600	81,000
5038	Overtime	128,647	136,753	143,400	130,100
5042	Incentive Salary	236,784	153,545	156,200	138,000
5047	Auto Allowance	11,544	11,000	11,000	12,000
5048	Contract Labor	11,127	120,000	153,400	116,300
5050	Payroll Taxes	693,731	713,366	779,400	715,600
5055	Pension Plan	249,171	250,000	358,500	275,000
5060	Employee Insurance	1,301,733	1,335,191	1,335,100	1,119,900
5061	Employee Insurance Contingency	-	66,000	119,400	117,500
5065	Workers Compensation	266,310	302,429	333,100	291,800
5070	TEC - Unemployment	54,139	29,122	12,800	11,500
5071	Leave Liability Accrual Expense	24,801	20,800	22,500	22,700
5073	Telephone Allowance	260	-	-	-
5075	Uniforms	63,499	90,181	100,000	71,300
5078	Drug Testing/Background CK	5,582	19,448	18,500	14,300
5079	Employment Recruiting/Relocate	59,875	9,900	6,400	5,900
5080	Market/Merit Increase	-	104,900	383,600	283,600
Total Personnel Expense:		12,768,783	13,394,754	13,982,800	12,209,500

Consolidated - ALL FUNDS - Fiscal Year 2026 Budget

Account Code	Account Title	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget
Other Expenses					
5100	Alarm Systems	14,720	13,945	12,300	10,000
5110	Auto/Mileage Reimbursement	14,684	10,842	31,200	18,500
5115	Advertising & Promotional	82,719	78,900	78,900	67,100
5116	Bad Debt Expense	14,183	-	-	-
5117	Bank Charges	176,171	209,043	192,600	14,800
5118	Cash Over/Short	3,155	(1,632)	-	-
5120	Cleaning Supplies	12,067	22,400	26,900	19,100
5121	PBP Convenience Fees	50,912	75,000	65,000	-
5123	Credit Card Charges-HOT	(1,460)	-	-	-
5124	HOT Collection-Misc. Expense	52,891	326,000	326,200	-
5125	Contract Services	277,737	372,564	380,900	341,700
5130	Copy Lease	3,302	28,000	34,900	34,500
5135	Data Process/Soft Maintenance	377,065	442,696	465,100	524,600
5140	Dues & Subscriptions	31,134	38,488	44,300	58,800
5150	Floral /Client Amenities	357	1,164	1,500	1,000
5152	Human Resources	11,135	-	10,000	20,500
5155	Office Supplies	42,665	43,269	56,400	41,950
5156	Interest Expense	154,425	21,400	32,300	20,600
5157	Paper Goods	14,522	20,123	26,900	19,800
5162	Signage	89,519	67,200	103,700	93,400
5163	Licenses/Permits	3,284	4,700	5,200	5,100
5164	Meetings & Seminars	33,488	58,751	90,000	58,400
5165	Memberships	137,243	150,145	180,900	150,300
5166	Travel / Seminars	22,186	20,700	49,600	154,600
5167	CTA Expenses	14,260	20,000	56,000	33,000
5170	Miscellaneous	13,800	27,819	37,200	-
5175	Office Rent	242,529	188,700	187,000	176,300
5185	Supplies	35,732	44,300	52,300	45,500
5187	Tickets	3,562	10,502	5,000	1,800
5189	Telephone/Cells/Internet	174,908	184,517	205,300	154,400
5190	Utilities/Elec/Gas/Water	178,607	210,207	210,200	105,000
5195	FEMA Storm Repairs	458,500	267,263	8,016,000	17,027,338
5200	Audit Fees	163,100	117,370	166,200	134,300
5202	Legal Fees	375,630	363,410	355,000	313,100
5204	Professional Fees	508,448	915,800	647,400	492,700
5230	Insurance - Auto/Property	465,427	427,631	522,300	443,800
5232	Insurance - Liability	164,402	162,068	168,100	148,900
5234	Insurance - Claims	1,000	-	-	-
5240	M&R- Bldgs.	274,023	466,541	406,300	313,500
5242	M & R - Equip.	154,235	248,552	240,400	192,100
5250	Capital Improvements	25,725	603,600	386,000	135,000
5251	FFE/Capital - Financed	-	192,144	261,900	142,300
5252	Equipment Purchase	27,424	109,559	303,900	148,500
5253	Leased Equipment	28,531	302,762	458,900	531,500
5254	Small Tools & Equipment	145,439	117,872	135,100	83,700
5255	Loss on Sale of Asset	5,709	-	-	-
5256	Equipment Rental	-	62,500	59,500	12,500
5258	City of Galveston Capital Reserve Fund	223,953	213,100	275,100	-
5259	City of Galveston M&R Fund	168,882	164,800	183,600	-
5260	Gasoline	206,061	236,846	234,400	227,600
5300	Marketing Travel	263,321	322,261	395,300	212,800

Consolidated - ALL FUNDS - Fiscal Year 2026 Budget

Account Code	Account Title	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget
5301	Marketing Travel Reimbursement	-	(17,000)	(17,000)	(17,000)
5302	Promotional Travel	-	20,000	20,000	-
5305	Media Placement	2,966,342	2,751,094	2,250,000	2,369,000
5310	Preplacement	-	-	5,000	-
5315	Media Production	5,043	15,000	30,000	40,000
5320	Public Relations	127,012	110,000	173,600	127,000
5325	Local Marketing	1,294	1,500	3,500	1,000
5335	Photography	30,844	55,000	55,000	65,000
5340	Promotion Materials	85,148	93,227	116,600	78,200
5345	Advertising Stewart Beach	92,907	95,000	100,000	80,000
5348	Advertising-R.A. Appfel	84,245	95,000	100,000	80,000
5352	Business Development	213,660	266,000	266,000	560,000
5355	Sponsorship/Mktg Coop	46,299	88,550	125,500	112,000
5365	Letter Response:Postage	29,345	29,350	40,000	40,000
5370	Courier Service	4,893	7,271	5,600	4,500
5385	Collateral	234,696	258,800	274,500	253,000
5390	Site Tours/Convention Solicitations	80,430	-	153,000	95,500
5401	Dumping Fees	42,854	68,000	70,000	62,000
5407	Grant	74,385	-	7,936,000	12,327,900
5408	CHF - 50% S & S Admissions	-	-	-	-
5409	Naval Museum Reimbursed Expenditures	-	-	-	90,000
5410	Stock-Batteries, Fluid, Oil	2,755	11,000	11,000	11,000
5415	Welding Supplies	5,871	7,800	7,800	6,600
5420	Port-o-lets	64,040	69,089	110,100	94,600
5500	Expenditure - Bond Principal	-	-	-	-
5501	Interest Expense - Bonds	-	-	-	-
5505	Administrative	-	-	-	-
5601	Buoys	4,379	10,000	17,900	11,900
5605	Buoy Construction	6,943	6,500	6,500	6,500
5610	Community Awareness	4,629	12,500	14,000	9,000
5615	Junior Life Guards/Expense	16,870	26,000	20,000	20,000
5625	First Aid Supplies	6,849	27,453	30,000	22,500
5630	Tower Construction	6,855	7,400	7,400	7,400
5635	Training	82,082	110,000	203,900	96,500
5710	Trash Barrel Liners	28,867	39,100	40,600	35,500
5720	Trash Barrels	53,609	51,800	51,800	9,300
5815	Wrist Bands	-	3,000	3,000	-
5830	Landscaping	84,790	57,000	119,000	87,000
6000	Related Service Expenses	195,651	301,800	301,800	-
6005	Cost of Sales-Store/Snack Bar	22,444	18,000	36,000	16,000
6010	Cost of Sales - Gift Shop	33,583	9,700	35,000	25,000
6020	Damaged Spoiled	-	2,500	2,500	-
6025	Beach User Expenses	(195,651)	(301,800)	(301,800)	-
7000	Special Projects	468,760	2,811,100	804,000	-
7001	New Special Projects	178	-	-	-
7003	Contingency-Adv City Funded	194	-	-	-
7006	Contingency-Board Approval Req	807,385	-	3,080,000	1,390,000
7007	Revenue Sharing	1,231,860	868,900	677,900	152,900
7100	Radio Expense	15,385	38,600	55,400	40,000
Total Other Expense:		13,009,035	16,108,056	33,224,300	41,140,188

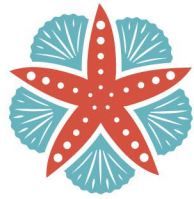
Consolidated - ALL FUNDS - Fiscal Year 2026 Budget

Account Code	Account Title	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget
Interfund Transfers Out					
8000	Transfer - General Fund	2,427,263	2,301,682	2,410,700	2,099,105
8003	Transfer - Beach Cleaning	350,000	350,000	350,000	350,000
8006	Transfer - Beach Patrol	491,211	386,100	485,700	470,400
8007	Transfer - Dellanera Park	-	100,000	-	-
8009	Transfer - R. A. Apffel Park	120,000	120,000	120,000	120,000
8010	Transfer - Seawolf Park	-	149,300	-	-
Total Interfund Transfers Out:		3,388,474	3,407,082	3,366,400	3,039,505
Total Depreciation				-	156,400
Grand Total All Expense:		29,166,293	32,909,891	50,573,500	56,545,593
Grand Total Revenue Over/(Under) Expense:		1,013,442	23,595	748,100	387,752

Park Board of Trustees of the City of Galveston
Fiscal Year 2026

Governmental Fund Budgets





GALVESTON PARK BOARD

Beach Cleaning:

Revenue Sources:

- Hotel Occupancy Tax (HOT) decreased by \$177,600 from FY2025 to FY2026.
 - Based on a \$3.21 million penny value.
- Other revenue sources increased \$30,000 from FY2025 to FY2026.
- The increases are the expected gain on sale of assets, and an additional \$105,099.34 of HOT held by the city but added as part of litter and graffiti control along the Seawall Corridor.
- Maintenance of Seawall and Seawall Amenities- the City of Galveston has asked the Park Board to continue maintenance, landscaping, and beautification along the Seawall. They are funding this at an estimated cost of \$697,701.09.
- FEMA revenue decreased by \$12,700 from FY2025 to FY2026.
- Transfers-in remained unchanged at \$350,000 from FY2025 to FY2026.
 - 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 increased by \$615,700 (12.9%) from FY2025 to FY2026 – due to no budgeted cash use, sale of asset, and consolidation of Seawall Maintenance into Beach Cleaning's Fund.

Expenses:

- Personnel expenses increased by \$312,320 (9.7%) from FY2025 to FY2026. This is due to the assumption of the Seawall Maintenance crew payroll to Beach Cleaning's management.
- Savings were realized in employer-paid insurance and retirement plan contributions.
- Materials, Supplies, Services, etc. expenses increased by \$232,700 (30.3%) from FY2025 to FY2026. This is due to inflation and the addition of Seawall Maintenance.
- Professional service expenses like legal and audit services have increased.
- Capital expenses decreased by \$46,000 (100%) from FY2025 to FY2026.
- Debt Service and Leased Equipment increased slightly by \$2,400 (0.8%) from FY2025 to FY2026.
- Transfers-out increased by \$86,380 (21.6%) from FY2025 to FY2026.
- Total expenses increased by \$584,000 (12.4%) from FY2025 to FY2026. Again, this is due to the addition of Seawall Maintenance to Beach Cleaning.

Revenue Over/(Under) Expenses:

- In FY2026, there is a budgeted positive net income of \$31,700, and no budgeted use of reserves.
- The projected ending fund balance is \$3,212,800.

This FY2026 Beach Cleaning budget indicates decreased revenue and expenses from FY2025 to FY2026, with a positive revenue over expenses for FY2026, indicating sound financial performance compared to previous years.

Beach Cleaning - Fiscal Year 2026 Budget

Summary - All Departments

Revenue	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget	FY2026 vs FY2025	
					\$ Increase / (Decrease)	% Increase / (Decrease)
Hotel Occupancy Tax	3,739,021	4,158,000	4,158,000	3,980,400	(177,600)	-4.3%
City of Galveston	200,000	200,000	200,000	976,000	776,000	388.0%
FEMA	765	12,700	12,700	-	(12,700)	-100.0%
Interest/Event Revenue/Unrealized Gain	353,627	44,500	44,500	74,500	30,000	67.4%
Transfers	294,649	350,000	350,000	350,000	-	0.0%
Total Revenue:	4,588,062	4,765,200	4,765,200	5,380,900	615,700	12.9%

Expenses	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget	FY2026 vs FY2025	
					\$ Increase / (Decrease)	% Increase / (Decrease)
Personnel Expense	3,002,083	3,175,587	3,204,200	3,516,520	312,320	9.7%
Materials, Services, & Supplies	573,343	767,000	767,000	999,700	232,700	30.3%
Debt Service & Leased Equip.	246,485	304,600	304,600	307,000	2,400	0.8%
Capital	-	46,000	46,000	-	(46,000)	-100.0%
Transfers	842,126	400,000	400,000	486,380	86,380	21.6%
Total Expense:	4,664,037	4,696,987	4,725,600	5,309,600	584,000	12.4%

Revenue Over/(Under) Expense:	(75,975)	68,213	39,600	71,300	31,700	80.1%
--------------------------------------	-----------------	---------------	---------------	---------------	---------------	--------------

FY2026 Projected Beginning Fund Balance: 3,141,500

Net Cash Impact FY2026: 71,300

FY2026 Projected Ending Fund Balance: 3,212,800

Beach Cleaning - Fiscal Year 2026 Budget

Department 70 - HOT Administration

Account Code	Account Title	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget
4001	Hotel Occupancy Tax - Local	1,501,411	1,650,000	1,650,000	1,540,800
4003	Hotel Occupancy Tax - State	2,237,610	2,508,000	2,508,000	2,439,600
4100	Interest Income	7	25,000	25,000	25,000
4685	Unrealized Gain on Sale of Asset	(454)	-	-	-
4720	Transfer - Nourished Beach	350,000	350,000	350,000	350,000
4801	Transfer- LTL	(55,351)	-	-	-

Total Revenue: 4,033,223 4,533,000 4,533,000 4,355,400

Personnel

5000	Salaries	131,976	218,769	187,000	248,600
5005	Salaries-BC Mechanic	170,185	171,301	172,300	162,000
5010	Salaries-BC West End	653,176	577,060	576,100	444,320
5015	Salaries-BC Seawall	452,445	432,425	414,200	350,200
5020	Salaries-East End BC	589,689	574,756	487,000	595,300
5038	Overtime	14,368	13,925	51,300	47,800
5048	Contract Labor	8,727	92,162	108,700	96,600
5050	Payroll Taxes	148,578	147,589	155,300	146,700
5055	Defined Contribution Plan	38,595	92,200	92,200	56,000
5060	Employee Insurance	423,828	393,700	393,700	383,500
5061	Employee Insurance Contingency	-	39,400	39,400	39,400
5065	Workers Compensation	122,917	172,800	172,800	160,100
5070	TEC - Unemployment	14,966	5,200	5,200	4,900
5071	Leave Liability Accrual Expense	1,260	8,500	8,500	7,900
5075	Uniforms	29,844	35,000	35,000	23,000
5078	Drug Testing/Background CK	1,527	800	800	700
5080	Market/Merit Increase	-	-	104,700	65,300

Total Personnel Expense: 2,802,083 2,975,587 3,004,200 2,832,320

Other Expenses

5100	Alarm Systems	2,660	3,000	3,000	3,000
5120	Cleaning Supplies	1,800	3,000	3,000	3,000
5125	Contract Services	43,734	60,000	60,000	60,000
5135	Data Process/Soft Maintenance	25,463	20,200	20,200	20,300
5140	Dues & Subscriptions	-	300	300	300
5152	Human Resources	-	-	-	1,000
5155	Office Supplies	1,676	2,500	2,500	2,500
5156	Interest Expense	58,129	19,200	19,200	19,200
5157	Paper Goods	1,605	1,200	1,200	1,200
5162	Signage	302	2,400	2,400	2,400
5163	Licenses/Permits	-	200	200	200
5164	Meetings & Seminars	4,098	6,600	6,600	6,600
5165	Memberships	300	700	700	600
5166	Travel / Seminars	-	8,200	8,200	8,200
5170	Miscellaneous	97	1,000	1,000	-
5185	Supplies	20,213	15,000	15,000	15,000
5189	Telephone/Cells/Internet	21,411	24,000	24,000	24,100
5190	Utilities/Elec/Gas/Water	13,284	23,000	23,000	23,000
5200	Audit Fees	23,286	24,000	24,000	24,000
5202	Legal Fees	28,304	33,000	33,000	26,400

Beach Cleaning - Fiscal Year 2026 Budget

Department 70 - HOT Administration

Account Code	Account Title	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget
5204	Professional Fees	-	3,000	3,000	3,100
5230	Insurance - Auto/Property	77,192	88,000	88,000	88,000
5232	Insurance - Liability	35,584	48,400	48,400	48,400
5234	Insurance - Claims	1,000	-	-	-
5240	M&R- Bldgs.	9,486	20,500	20,500	20,500
5242	M & R - Equip.	51,165	72,000	72,000	72,000
5251	FFE/Capital - Financed	-	56,500	56,500	56,500
5252	Equipment Purchase	-	46,000	46,000	-
5253	Leased Equipment (vehicles)	13,378	228,900	228,900	231,300
5254	Small Tools & Equipment	8,487	11,700	11,700	9,000
5256	Equipment Rental	-	12,500	12,500	12,500
5260	Gasoline	132,454	148,000	148,000	148,000
5401	Dumping Fees	39,909	62,000	62,000	62,000
5410	Stock-Batteries, Fluid, Oil	2,755	11,000	11,000	11,000
5415	Welding Supplies	5,871	7,800	7,800	6,600
5420	Port-o-lets	5,876	9,600	9,600	9,600
5625	First Aid Supplies	13	1,200	1,200	600
5635	Training	3,324	18,200	18,200	7,200
5710	Trash Barrel Liners	3,640	4,000	4,000	4,000
5720	Trash Barrels	8,353	9,300	9,300	9,300
6600	Depreciation Lease Assets	164,809	-	-	-
6601	Depreciation SBITA Assets	10,170	-	-	-
7100	Radio Expense	-	11,500	11,500	1,800
Total Other Expenses:		819,828	1,117,600	1,117,600	1,042,400

Beach Cleaning - Fiscal Year 2026 Budget

Department 70 - HOT Administration

Account Code	Account Title	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget
Transfers					
8000	Transfer - General Fund	415,800	400,000	400,000	409,380
8101	Transfer - General Fixed Assets	426,326	-	-	-
Total Transfers:		842,126	400,000	400,000	409,380
Dept 70 Total Expense:		4,464,037	4,493,187	4,521,800	4,284,100
Dept 70 Total Revenue Over/(Under) Expense:		(430,814)	39,813	11,200	71,300

Beach Cleaning - Fiscal Year 2026 Budget

Department 71 - Other Revenue and Expense

Account Code	Account Title	FY2024 Actuals	FY2025 Projected	FY2025 Budget	FY2026 Budget
4005	State Funds	63,229	-	-	-
4338	Special Event Revenue	9,638	19,500	19,500	19,500
4425	UP OFFICE RENT	7,500	-	-	-
4585	Miscellaneous Income	14,845	-	-	-
4665	FEMA Reimbursement	765	12,700	12,700	-
4666	Insurance Reimbursement	6,776	-	-	-
4670	City of Galveston Reimbursement	200,000	200,000	200,000	305,000
4675	Sales Tax Discount	4	-	-	-
4682	Unrealized Gain on Sale of Asset	252,082	-	-	30,000
Total Revenue:		554,839	232,200	232,200	354,500

Personnel

5000	Salaries	79,333	13,800	13,800	151,400
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	65,733	25,900	25,900	25,900
5020	Salaries-East End BC	-	26,400	26,400	26,400
5038	Overtime	3,208	3,500	3,500	3,500
5048	Contract Labor	-	12,100	12,100	12,100
5050	Payroll Taxes	8,342	9,100	9,100	9,100
5055	Defined Contribution Plan	5,500	6,000	6,000	6,000
5060	Employee Insurance	25,208	27,500	27,500	27,500
5065	Workers Compensation	10,542	11,500	11,500	11,500
5070	TEC - Unemployment	275	300	300	300
5071	Leave Liability Accrual Expense	-	600	600	600
5075	Uniforms	1,858	2,000	2,000	2,000
5078	Drug Testing/Background CK	-	100	100	100
5080	Market/Merit Increase	-	8,300	8,300	8,300
Total Personnel Expense:		200,000	200,000	200,000	337,600

Other Expenses

5125	Contract Services	-	-	-	6,000
5130	Copy Lease	-	-	-	-
5135	Data Process/Soft Maintenance	-	-	-	-
5140	Dues & Subscriptions	-	-	-	-
5150	Floral /Client Amenities	-	-	-	-
5152	Human Resources	-	-	-	1,000
5155	Office Supplies	-	-	-	-
5156	Interest Expense	-	-	-	-
5157	Paper Goods	-	-	-	-
5162	Signage	-	-	-	-

Beach Cleaning - Fiscal Year 2026 Budget

Department 71 - Other Revenue and Expense

Account Code	Account Title	FY2024 Actuals	FY2025 Projected	FY2025 Budget	FY2026 Budget
5163	Licenses/Permits		-	-	-
5164	Meetings & Seminars		-	-	-
5165	Memberships		-	-	-
5166	Travel / Seminars		-	-	-
5170	Miscellaneous	-	-	-	-
5185	Supplies		-	-	-
5189	Telephone/Cells/Internet		-	-	-
5190	Utilities/Elec/Gas/Water		-	-	-
5195	FEMA Storm Repairs	-	3,800	3,800	-
Total Other Expenses:		-	3,800	3,800	7,000

8000	Transfer - General Fund		-	-	9,900
8008	Transfer - Seawall Beach		-	-	-
Total Transfers:			-	-	9,900

Dept 71 Total Expense: 200,000 203,800 203,800 354,500

Dept 71 Total Revenue Over/(Under) Expense: 354,839 28,400 28,400 -

BC Grand Total Revenue Over/(Under) Expense: (75,975) 68,213 39,600 71,300

Beach Cleaning - Fiscal Year 2026 Budget

Department 75 Seawall Amenities Maintenance

Account Code	Account Title	FY2024 Actuals	FY2025 Projected	FY2025 Budget	FY2026 Budget
4670	City of Galveston Reimbursement	-	-	-	671,000
Total Revenue:		-	-	-	671,000

Personnel

					0
5000	Salaries	-	-	-	245,800
5038	Overtime	-	-	-	3,500
5050	Payroll Taxes	-	-	-	21,300
5055	Defined Contribution Plan	-	-	-	5,800
5060	Employee Insurance	-	-	-	29,000
5061	Employee Insurance Contingency	-	-	-	10,100
5065	Workers Compensation	-	-	-	12,200
5070	TEC - Unemployment	-	-	-	1,000
5071	Leave Liability Accrual Expense	-	-	-	2,000
5075	Uniforms	-	-	-	4,000
5078	Drug Testing/Background CK	-	-	-	800
5080	Market/Merit Increase	-	-	-	11,100
Total Personnel Expense:		-	-	-	346,600

Beach Cleaning - Fiscal Year 2026 Budget

Department 75 Seawall Amenities Maintenance

Account Code	Account Title	FY2024 Actuals	FY2025 Projected	FY2025 Budget	FY2026 Budget
Other Expenses					
5120	Cleaning Supplies		-	-	5,500
5135	Data Process/Soft Maintenance		-	-	1,800
5140	Dues & Subscriptions		-	-	500
5155	Office Supplies		-	-	1,300
5157	Paper Goods		-	-	5,500
5162	Signage		-	-	8,000
5164	Meetings & Seminars		-	-	200
5185	Supplies		-	-	5,500
5189	Telephone/Cells/Internet		-	-	7,200
5240	M&R- Bldgs.		-	-	51,000
5242	M & R - Equip.		-	-	7,800
5252	Equipment Purchase		-	-	10,000
5253	Leased Equipment		-	-	19,000
5254	Small Tools & Equipment		-	-	5,000
5260	Gasoline		-	-	15,300
5420	Port-o-lets		-	-	30,000
5625	First Aid Supplies		-	-	600
5635	Training		-	-	1,100
5830	Landscaping		-	-	82,000
Total Other Expenses:			-	-	257,300
8000	Transfer - General Fund		-	-	67,100
Total Transfers:			-	-	67,100
Dept 75 Total Expense:			-	-	671,000
Dept 75 Total Revenue Over/(Under) Expense:			-	-	-
BC Grand Total Revenue Over/(Under) Expense:			-	-	71,300

**Fiscal Year 2026 Budget
Beach Cleaning & Seawall Maintenance
Line Item Support**

<u>Account</u>	<u>Name</u>	<u>Description</u>	<u>Dept 70 - HOT Cost</u>	<u>Dept 71 Cost</u>	<u>Dept 75 Cost</u>
5000-5020	Salaries	All locations	\$ 1,800,420	\$ 256,600	\$ 245,800
5038	Overtime		\$ 47,800	\$ 3,500	\$ 3,500
5048	Contract Labor	Seawall	32,300	4,000	-
		West End	31,200	5,100	-
		East End Parks	33,100	3,000	-
			\$ 96,600	\$ 12,100	\$ -
5050	Employer-paid Taxes	All locations	\$ 146,700	\$ 9,100	\$ 21,300
5055	Defined Contribution Plan	All locations	\$ 56,000	\$ 6,000	\$ 5,800
5060	Employee Insurance	All locations	\$ 383,500	\$ 27,500	\$ 29,000
5061	Emp. Ins. Contingency		\$ 39,400	\$ -	\$ 10,100
5065	Workers Comp Insurance	All locations	\$ 160,100	\$ 11,500	\$ 12,200
5070	TEC-Unemployment		\$ 4,900	\$ 300	\$ 1,000
5071	Leave Liability Accrual		\$ 7,900	\$ 600	\$ 2,000
5075	Uniforms	Uniforms	12,000	1,000	2,000
		PPE & Outer Wear	11,000	1,000	2,000
			\$ 23,000	\$ 2,000	\$ 4,000
5078	Drug Testing/Background Cks	Drug Tests	200	100	300
		Background Checks	500	-	500
			\$ 700	\$ 100	\$ 800
5080	Market/Merit Increase	4% Market/Merit Pool	\$ 65,300	\$ 8,300	\$ 11,100
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	\$ -	\$ 5,500
5125	Contract Services	Pot-O-Gold Dumpster	46,928	-	-
		Sparklets Water Service	8,119	-	-
		Genesis Pest Control	1,143	6,000	-
		Fire Alarm & Extinguisher Inspection	476	-	-
		Elevator Inspection	191	-	-
		Elevator Mtc. (Schindler)	3,143	-	-
			\$ 60,000	\$ 6,000	\$ -
5135	Data Processing/Software Maintenance	GCS IT Annual Support & Managed Services	19,600	-	-
		Facility Dude Maintenance & Recreation Management Software	700	-	1,800
			\$ 20,300	\$ -	\$ 1,800
5140	Dues & Subscriptions	Industry Publications	\$ 300	\$ -	\$ 500

**Fiscal Year 2026 Budget
Beach Cleaning & Seawall Maintenance
Line Item Support**

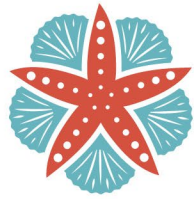
<u>Account</u>	<u>Name</u>	<u>Description</u>	<u>Dept 70 - HOT Cost</u>	<u>Dept 71 Cost</u>	<u>Dept 75 Cost</u>
5152	Human Resources	Employee Recognition	\$ 1,000	\$ -	\$ -
		Crew Meals	\$ -	\$ 1,000	\$ -
			\$ 1,000	\$ 1,000	\$ -
5155	Office Supplies	General Office Supplies	\$ 2,500	\$ -	\$ 1,300
5156	Interest Expense	MNB Note (Mtc Facility)	\$ 19,200	\$ -	\$ -
5157	Paper Goods	Tissue, Towels, Toilet Paper, etc.	\$ 1,200	\$ -	\$ 5,500
5162	Signage	Placards, Decals, Bollards, etc.	\$ 2,400	\$ -	\$ 8,000
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	\$ -	\$ -
5166	Memberships	Texas SmartBuy	200	-	-
		NRPA/TRAPS/CCREWE	-	-	200
		Fleet Pro Membership	400	-	-
			\$ 600	\$ -	\$ 200
5166	Travel	Regional and Nat. Conference Travel	\$ 8,200	\$ -	\$ -
5185	Supplies	Nuts/Bolts/Paints/Rope/Bollards/etc.	15,000	-	-
		S/S Hardware	-	-	2,000
		Bug Spray/Graffiti Remover	-	-	1,500
		Painting Supplies	-	-	500
		Emergency	-	-	1,500
			\$ 15,000	\$ -	\$ 5,500
5189	Telephone/Cell/Internet	Xfinity (Network)	6,500	-	-
		Xfinity (Dedicated Service)	2,200	-	-
		T-Mobile	7,800	-	4,200
		T-Mobile HotSpot/iPads	720	-	1,800
		AT&T (3 ALARM lines)	2,640	-	-
		GCS-3CX	2,300	-	-
		Cell Phone Reimbursement	240	-	200
		Repairs, equipment, etc.	1,700	-	1,000
			\$ 24,100	\$ -	\$ 7,200
5190	Utilities	Water & Electricity	\$ 23,000	\$ -	\$ -
5200	Audit Fees	External Audit	\$ 24,000	\$ -	\$ -
5202	Legal Fees	Legal Counsel	\$ 26,400	\$ -	\$ -

**Fiscal Year 2026 Budget
Beach Cleaning & Seawall Maintenance
Line Item Support**

<u>Account</u>	<u>Name</u>	<u>Description</u>	<u>Dept 70 - HOT Cost</u>	<u>Dept 71 Cost</u>	<u>Dept 75 Cost</u>	
5204 Professional Fees		Cost Allocation Study	1,300	-	-	
		Meteorological Reporting	1,800	-	-	
			\$ 3,100	\$ -	\$ -	
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	-	-	
		Oil Derricks			5,000	
		Portland Loos	-	-	17,000	
		Planters	-	-	6,000	
		Bus Stops	-	-	6,000	
		Bollards	-	-	5,000	
		Trash Cans & Bike Racks	-	-	4,000	
		Port A Pottie Enclosure Repair	-	-	8,000	
				\$ 20,500	\$ -	\$ 51,000
		5242 M & R Equipment		Equipment Maintenance & Repair	44,000	-
EFM Leased Vehicles Maintenance Fee	28,000			-	800	
			\$ 72,000	\$ -	\$ 7,800	
5250 Capital Improvements		Westend Land Acquisition/Improvements	-	-	-	
		CZM Storage Shop/Covered Parking	-	-	-	
		Automotive Scan Tool	-	-	-	
			\$ -	\$ -	\$ -	
5251 Debt Service - Principal		MNB Note Payable (Mtc Facility)	\$ 56,500	\$ -	\$ -	
5252 Equipment Purchase		Pressure Washer Trailer	-	-	10,000	
			\$ -	\$ -	\$ 10,000	
5253 Leased Equip		EFM - 2 GMC Sierras - Existing	15,300	-	9,000	
		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-Seawall Amenities Maintenance New Leases	-	-	9,000	
		EFM - 5 RAM 1500 Classics	57,300	-	-	
		EFM EDOCO 10%	2,400	-	1,000	
		\$ 231,300	\$ -	\$ 19,000		
5254 Small Tools & Equipment		String Trimmers	2,000	-	-	
		Leaf Blowers	1,000	-	-	
		Laptop	-	-	-	
		Fire extinguishers	4,500	-	-	
		Power and Hand Tools (Seawall Maint.)	-	-	4,000	
		Safety Equipment/Tool Boxes	-	-	1,000	
		Chainsaws	1,500	-	-	
		\$ 9,000	\$ -	\$ 5,000		
5256 Equipment Rental		Backhoes, Pumps, Compressors	\$ 12,500	\$ -	\$ -	
5260 Gasoline		Vehicles/Equipment	\$ 148,000	\$ -	\$ 15,300	

**Fiscal Year 2026 Budget
Beach Cleaning & Seawall Maintenance
Line Item Support**

<u>Account</u>	<u>Name</u>	<u>Description</u>	<u>Dept 70 - HOT Cost</u>	<u>Dept 71 Cost</u>	<u>Dept 75 Cost</u>
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	4,200	-	-
			\$ 6,600	\$ -	\$ -
5420	Port-a-lets	Port-a-let rental	\$ 9,600	\$ -	\$ 30,000
5625	First Aid Supplies	First-Aid Kits & Supplies	\$ 600	\$ -	\$ 600
5636	Training	Sea Turtle Training Seminar	2,000	-	-
		CPR Training	850	-	700
		CZM Training	750	-	400
		Mechanic Training	3,000	-	-
		Transforming Local Government	600	-	-
			\$ 7,200	\$ -	\$ 1,100
5710	Trash Barrel Liners	As Needed	\$ 4,000	\$ -	\$ -
5720	Trash Barrels/Timbers	Trash Barrels plus shipping	\$ 9,300	\$ -	\$ -
5830	Landscaping	Palm Tree Shaving	-	-	2,000
		Planter Box Beautification	-	-	80,000
			\$ -	\$ -	\$ 82,000
6600	Depreciation-Lease A	Depreciation		\$ -	\$ -
6510	Depreciation-BU	Depreciation		\$ -	\$ -
6515	Depreciation-MA	Depreciation		\$ -	\$ -
6525	Depreciation-AU	Depreciation		\$ -	\$ -
6525	Depreciation-FU	Depreciation		\$ -	\$ -
7100	Radio Expense	Emergency Management	\$ 1,800	\$ -	\$ -
8000	Transfer to General Fund	Administrative Services Rendered	\$ 409,380	\$ 9,900	\$ 67,100



GALVESTON PARK BOARD

Beach Patrol:

Revenue Sources:

- HOT revenue decreased by \$169,500 (4.4%) from FY2025 to FY2026
 - Based on a \$3.21 million HOT penny value.
- Transfers-in decreased by \$15,300 (3.2%) from FY2025 to FY2026, due to the loss of Seawolf.
- No budgeted cash reserve use in FY2026.
- Total revenue decreased by \$184,800 (3.9%) from FY2025 to FY2026.
 - The decrease is attributed to reduced HOT and reduced transfers from the parks.

Expenses:

- Personnel expenses increased by \$148,320 (4.7%) from FY2025 to FY2026:
 - Seasonal salaries remained unchanged.
- Material, Supplies, and Services decreased by \$53,650 (8.9%) from FY2025 to FY2026:
- Capital expenses decreased by \$39,000 (31.1%) from FY2025 to FY2026:
- Debt Service and Leased Equipment increased by \$80,200, or 59%.
 - Includes leased vehicles. No external debt in this fund.
- Transfers-out increased by \$8,280 (2.2%) from FY2025 to FY2026:
- Total expenses increased by \$144,150, or 3.3% from FY2025 to FY2026

Revenue Over/(Under) Expenses:

- In FY2026, there's a positive revenue over expenses of \$11,050,
- The projected ending fund balance for FY2026 is \$3,333,350, ensuring operational stability and financial health.

Beach Patrol - Fiscal Year 2026 Budget

Summary - All Departments

Revenue	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget	FY2026 vs FY2025	
					\$ Increase / (Decrease)	% Increase / (Decrease)
Hotel Occupancy Tax	3,474,041	3,861,000	3,861,000	3,691,500	(169,500)	-4.4%
Interest Income/State Penny/Jr. Guards	423,619	366,000	366,000	366,000	-	0.0%
Transfers	491,211	559,000	485,700	470,400	(15,300)	-3.2%
Total Revenue:	4,388,871	4,848,200	4,712,700	4,527,900	(184,800)	-3.9%

Expenses	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget	FY2026 vs FY2025	
					\$ Increase / (Decrease)	% Increase / (Decrease)
Personnel Expense	2,791,230	2,858,684	3,136,100	3,284,420	148,320	4.7%
Materials, Services, & Supplies	571,913	514,500	603,700	550,050	(53,650)	-8.9%
Special Projects	6,153	-	-	-	-	#DIV/0!
Debt & Leased Assets	178,214	226,600	136,000	216,200	80,200	59.0%
Capital	25,239	125,500	125,500	86,500	(39,000)	-31.1%
Transfers	935,762	386,100	371,400	379,680	8,280	2.2%
Total Expense:	4,508,511	4,111,384	4,372,700	4,516,850	144,150	3.3%

Revenue Over/(Under) Expense:	(119,640)	736,816	340,000	11,050	(328,950)	-96.8%
--------------------------------------	------------------	----------------	----------------	---------------	------------------	---------------

FY2026 Projected Beginning Fund Balance: 3,322,300
 Net Cash Impact FY2026: 11,050
FY2026 Projected Ending Fund Balance: 3,333,350

Beach Patrol - Fiscal Year 2026 Budget

Department 70 - HOT Administration

Account Code	Account Title	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget
4001	Hotel Occupancy Tax - Local	1,501,411	1,650,000	1,650,000	1,540,800
4003	Hotel Occupancy Tax - State	1,972,630	2,211,000	2,211,000	2,150,700
4100	Interest income	7	25,000	25,000	25,000
4680	Recovered Labor	1,638	-	-	-
4685	Unrealized Gain on Sale of Asset	(444)	-	-	-
4720	Transfer - Nourished Beach	350,000	350,000	350,000	350,000
Total Revenue:		3,825,242	4,236,000	4,236,000	4,066,500

Personnel

5000	Salaries	990,016	976,644	1,132,000	1,135,020
5003	Salaries-FT Life Grds	885,102	967,176	1,061,800	1,193,900
5038	Overtime	64,704	73,950	59,600	59,600
5042	Incentive Salary	86,357	-	-	-
5050	Payroll Taxes	107,298	102,414	161,900	180,800
5055	Defined Contribution Plan	33,848	50,600	35,400	41,900
5060	Employee Insurance	100,279	120,100	123,800	123,800
5061	Employee Insurance Contingency	-	12,000	12,400	12,400
5065	Workers Compensation	59,500	43,800	46,900	60,000
5070	TEC - Unemployment	11,035	100	-	-
5071	Leave Liability Accrual Expense	(1,348)	2,700	2,400	2,400
5075	Uniforms	18,876	24,000	31,500	26,500
5078	Drug Testing/Background CK	1,625	7,800	7,800	5,800
5079	Employment Recruiting/Relocate	-	800	800	800
5080	Market/Merit Increase	-	-	39,000	39,000
Total Personnel Expense:		2,357,294	2,382,084	2,715,300	2,881,920

Other Expenses

5115	Advertising & Promotional	977	1,300	1,300	-
5120	Cleaning Supplies	99	2,500	2,500	1,500
5125	Contract Services	3,740	3,400	3,400	3,400
5135	Data Process/Soft Maintenance	36,434	35,400	35,400	36,900
5155	Office Supplies	4,398	6,500	6,500	4,650
5156	Interest Expense	22,604	-	-	-
5157	Paper Goods	245	2,400	2,400	1,400
5162	Signage	75,380	23,000	60,000	60,000
5163	Licenses/Permits	3,239	4,000	4,600	4,600
5164	Meetings & Seminars	10,139	10,000	21,200	17,200
5165	Memberships	8,610	8,000	9,900	9,900
5166	Travel	10,577	11,000	14,700	14,700
5175	Office Rent	91,359	8,900	8,900	8,900
5185	Supplies	819	5,200	8,000	8,000
5189	Telephone/Cells/Internet	11,904	17,700	17,700	14,000
5200	Audit Fees	15,887	14,000	14,000	14,000
5202	Legal Fees	55,269	45,000	45,000	36,000
5204	Professional Fees	-	1,200	1,200	1,200
5230	Insurance - Auto/Property	12,627	17,200	17,200	17,200
5232	Insurance - Liability	48,153	50,000	50,000	50,000
5242	M & R - Equip.	60,031	57,000	57,000	52,000

Beach Patrol - Fiscal Year 2026 Budget

Department 70 - HOT Administration

Account Code	Account Title	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget
5252	Equipment Purchase	25,239	125,500	125,500	86,500
5253	Leased Equipment	(15,948)	193,000	117,800	198,000
5254	Small Tools & Equipment	10,570	17,000	17,000	14,500
5255	Loss (Gain) on Sale of Asset	5,709	-	-	-
5260	Gasoline	31,531	45,000	45,000	45,000
5370	Courier Service	29	300	300	300
5601	Buoys	4,379	10,000	16,400	10,400
5605	Buoy Construction	6,943	6,500	6,500	6,500
5610	Community Awareness	1,629	4,500	5,000	3,000
5625	First Aid Supplies	6,739	22,300	22,300	18,400
5630	Tower Construction	6,855	7,400	7,400	7,400
5635	Training	13,421	16,000	28,600	23,700
6600	Depreciation Lease Assets	150,937	-	-	-
6601	Depreciation SBITA Assets	4,000	-	-	-
7006	Special Projects - Board Approval Req.	6,153	-	-	-
7100	Radio Expense	15,185	26,000	41,100	36,100
Total Other Expenses:		745,859	797,200	813,800	805,350
Transfers					
8000	Transfer - General Fund	386,100	386,100	371,400	379,680
8101	Transfer - General Fixed Assets	549,662	-	-	-
Total Transfers:		935,762	386,100	371,400	379,680
Dept 70 Total Expense:		4,038,916	3,565,384	3,900,500	4,066,950
Dept 70 Total Revenue Over/(Under) Expense:		(213,674)	670,616	335,500	(450)

Beach Patrol - Fiscal Year 2026 Budget

Department 71 - Other Revenue and Expense

Account Code	Account Title	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget
4005	State Funds	311,000	311,000	311,000	311,000
4600	Junior Life Guards	22,468	30,000	30,000	30,000
4665	FEMA Reimbursement	-	62,200	-	-
4682	Gain on Sale of Asset	88,950	-	-	-
Total Revenue:		422,418	403,200	341,000	341,000

Personnel

5000	Salaries	139,400	129,500	129,500	129,500
5003	Salaries-FT Life Grds	115,800	115,800	115,800	115,800
5038	Overtime	7,700	7,700	7,700	7,700
5050	Payroll Taxes	19,900	19,900	19,900	19,900
5055	Defined Contribution Plan	5,800	5,800	5,800	5,800
5060	Employee Insurance	13,700	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	5,000
5070	TEC - Unemployment	100	100	100	100
5071	Leave Liability Accrual Expense	-	300	300	300
5075	Uniforms	2,700	2,700	2,700	2,700
5078	Drug Testing/Background CK	900	900	900	900
5079	Employment Recruiting/Relocate	-	100	100	100
5080	Market/Merit Increase	-	8,100	8,100	8,100
Total Personnel Expense:		311,000	311,000	311,000	311,000

Other Expenses

5170	Miscellaneous	962	-	-	-
5254	Small Tools & Equipment	-	-	4,000	-
5601	Buoys	-	-	1,500	1,500
5615	Junior Life Guards/Expense	16,870	26,000	20,000	20,000
Total Other Expenses:		17,832	26,000	25,500	21,500

Dept 71 Total Expense: 328,832 337,000 336,500 332,500

Dept 71 Total Revenue Over/(Under) Expense: 93,586 66,200 4,500 8,500

II - Fiscal Year 2026 Budget

Dept 75 - Park Security

Account Title	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget
Transfer- RA Apffel	57,416	85,000	60,000	60,000
Transfer - Seawolf Park	20,712	30,600	15,300	-
Transfer- Stewart Beach	63,083	93,400	60,400	60,400
Total Revenue:	141,211	209,000	135,700	120,400

Security Beach Parks	8,435	-	-	-
Security Parks	101,377	149,500	97,600	81,000
Payroll Taxes	8,401	11,500	7,500	6,500
Workers Compensation	4,723	4,600	4,700	4,000
Total Personnel Expense:	122,935	165,600	109,800	91,500

Other Expenses

Supplies	-	500	200	200
M & R - Equip.	1,207	4,800	4,000	4,000
Leased Equipment	16,621	33,600	18,200	18,200
Gasoline	-	3,000	2,500	2,500
First Aid Supplies	-	1,500	1,000	1,000
Total Other Expenses:	17,828	43,400	25,900	25,900

Dept 75 Total Expense: 140,763 209,000 135,700 117,400

Dept 75 Total Revenue Over/(Under) Expense: 448 - - 3,000

BP Grand Total Revenue Over/(Under) Expense: (119,640) 736,816 340,000 11,050

Fiscal Year 2026 Budget Beach Patrol Line Item Support					
Account	Name	Description	Dept 70 HOT	Dept 71 Other	Dept 75 Security
5000	Salaries	Seasonal	\$ 1,135,020	\$ 129,500	\$ -
5003	Salaries	Fulltime & Part-time staff	\$ 1,193,900	\$ 115,800	\$ -
5031	Seawall Security	Part-time as Needed	\$ -	\$ -	\$ 81,000
5038	Overtime		\$ 59,600	\$ 7,700	\$ -
5050	Employer-paid Taxes		\$ 180,800	\$ 19,900	\$ 6,500
5055	Defined Contribution Plan		\$ 41,900	\$ 5,800	\$ -
5060	Employer-paid Benefits		\$ 123,800	\$ 13,700	\$ -
5061	Employee Ins. Cont.		\$ 12,400	\$ 1,400	\$ -
5065	Workers Comp Insurance		\$ 60,000	\$ 5,000	\$ 4,000
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	-	-	-
		Patches	400	-	-
		Polo Shirts	1,000	-	-
		Helmets and Lifejackets	800	-	-
		Fins	7,800	-	-
			\$ 26,500	\$ 2,700	\$ -
5078	Drug Testing & Bkgd	Drug Test	2,500	400	-
		Background Checks	3,300	500	-
			\$ 5,800	\$ 900	\$ -
5079	Recruitment	Guards Recruitment	\$ 800	\$ 100	\$ -
5080	Market/Merit Increase	4% Market/Merit Pool	\$ 39,000	\$ 8,100	\$ -
5115	Advertising & Promotional		\$ -	\$ -	\$ -
5120	Cleaning Supplies	Soap, Gloves, Disinfectant, Windex, etc.	\$ 1,500	\$ -	\$ -
5125	Contract Services	MMI Cleaning Services	\$ 3,400	\$ -	\$ -

Fiscal Year 2026 Budget					
Beach Patrol					
Line Item Support					
<u>Account</u>	<u>Name</u>	<u>Description</u>	<u>Dept 70</u> <u>HOT</u>	<u>Dept 71</u> <u>Other</u>	<u>Dept 75</u> <u>Security</u>
5135	Data Processing/Software Maintenance	GCS 911 IT Annual Support & Managed Services	28,100	-	-
		When to Work	2,150	-	-
		Zoom	250	-	-
		Website Flag System	1,200	-	-
		Body Cams	4,250	-	-
		Lexipol - Continuing Ed EMS/Police	950	-	-
			\$ 36,900	\$ -	\$ -
5155	Office Supplies	Office Supplies	\$ 4,650	\$ -	\$ -
5157	Paper Goods	Toilet Paper, Tissues, Paper Towels	\$ 1,400	\$ -	\$ -
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	-	-	-
			\$ 17,200	\$ -	\$ -
5165	Memberships	CLEAT	2,100	-	-
		USLA Individual/Agency	6,500	-	-
		Prime Membership	200	-	-
		Range Membership	1,100	-	-
			\$ 9,900	\$ -	\$ -

**Fiscal Year 2026 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>
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	-	-	-
		AT&T - Distance	-	-	-
		GCS 3X	3,300	-	-
		Cell Phone Reimbursement	3,610	-	-
		Office Cell Phone	480	-	-
		Xfinity	6,610	-	-
			\$ 14,000	\$ -	\$ -
5200	Audit Fees	External Audit	\$ 14,000	\$ -	\$ -
5202	Legal Fees	Legal Counsel	\$ 36,000	\$ -	\$ -
5204	Professional Fees	Cost Allocation Study	\$ 1,200	\$ -	\$ -
5230	Insurance - Auto/Property	Auto & Property Insurance	\$ 17,200	\$ -	\$ -
5232	Insurance - Liability	Liability Insurance	\$ 50,000	\$ -	\$ -
5242	M & R Equipment	Tires	500	-	-
		Oil & Lube	500	-	-
		Pump Repairs	300	-	-
		Brake Repairs	1,000	-	-
		PWC Repairs	5,000	-	-
		Equip. & Office Trailer Repairs	16,500	-	-
		Emergency Lights/Sirens	7,500	-	-
		Boat (Engine/Hull/Equipment)	4,000	-	-
		Van Repairs	1,000	-	-
		Equipment Repairs	7,600	-	1,200
		Towing	600	-	-
		Contingency - Repairs	-	-	500
		EFM Maintenance	7,500	-	2,300
			\$ 52,000	\$ -	\$ 4,000

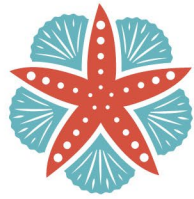
Fiscal Year 2026 Budget Beach Patrol Line Item Support					
<u>Account</u>	<u>Name</u>	<u>Description</u>	<u>Dept 70 HOT</u>	<u>Dept 71 Other</u>	<u>Dept 75 Security</u>
5252	Equipment Purchase (Not Financed)	Yamaha Jet Ski	16,500	-	-
		Outfitting	20,000	-	-
		(Truck FY24) Van - Jr Guard 15 Passengers	50,000	-	-
			\$ 86,500	\$ -	\$ -
5253	Leased Equipment	EFM Fleet - 14 Vehicles	197,000	-	18,200
		EFM - EFM EDOCO 2025 Toyota Tacoma 10%	1,000	-	-
			\$ 198,000	\$ -	\$ 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	-	-	-
		Computer/iPads	-	-	-
		Binoculars	850	-	-
		Drill	800	-	-
		PWC Sleds	5,000	-	-
		Sabre Lights	1,000	-	-
		Paddleboards	4,000	-	-
					\$ 14,500
5260	Gasoline	City of Galveston Fuel Station	\$ 45,000	\$ -	\$ 2,500
5370	Courier Services	Courier Services (UPS)	\$ 300	\$ -	\$ -
5601	Buoys	Rescue Buoys	3,000	1,500	-
		Ring Buoys	1,800	-	-
		Throw Bags	2,000	-	-
		Marine Buoys	3,600	-	-
			\$ 10,400	\$ 1,500	\$ -
5605	Buoys Construction	Buoy Boxes	4,000	-	-
		Hardware	2,500	-	-
			\$ 6,500	\$ -	\$ -
5610	Community Awareness	Survivor Support Network (Jesse's Tree & GIBP)	1,000	-	-
		Wave Watchers (Update)	2,000	-	-
			\$ 3,000	\$ -	\$ -

**Fiscal Year 2026 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>
5615	Junior Life Guard	Activities/Supplies	\$ -	\$ 20,000	\$ -
5625	First Aid Supplies	4x4 Sterile Gauze	600	-	150
		AED & Batteries	5,000	-	-
		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	-	-	-
		CPR Microshields; Individual	-	-	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	55	-	-
		CPAP	1,000	-	-
			\$ 18,400	\$ -	\$ 1,000
5630	Tower Construction	Repairs	\$ 7,400	\$ -	\$ -

**Fiscal Year 2026 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>
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	-	-
		Leadership Training	1,000	-	-
			\$ 23,700	\$ -	\$ -
7100	Radios	Handheld & Accessories	7,000	-	-
		Annual Air Time Subscription (Galv Co 911)	11,400	-	-
		Vehicle Radios	10,000	-	-
		Tango Tango Subscription	4,700	-	-
		Annual Repair & Maintenance Radios	3,000	-	-
			\$ 36,100	\$ -	\$ -
8000	Transfer to General Fund	Administrative Services Rendered	\$ 379,680	\$ -	\$ -



GALVESTON PARK BOARD

Nourished Beach:

Revenue Sources:

- HOT decreased by \$51,300 from FY2025 to FY2026. The penny value was reduced to \$3.21 million from FY2025.
- Grants increased by \$3,344,100 (49.5%) from FY2025 to FY2026.
- FEMA revenue increased by \$8,711,000 (128.2%) from FY2025 to FY2026.
- Cash use decreased by \$176,700 (90.8%) from FY2025 to FY2026 and is budgeted at \$17,800.
 - Since this is a Grant/FEMA/project fund, some cash use is acceptable and expected.
- Total revenue increased by \$11,827,100 (75.7%) from FY2025 to FY2026.

Expenses:

- Personnel expenses increased by \$22,800 (7.3%) from FY2025 to FY2026.
 - Aligns with FY2025 projections.
- Material, Supplies, Services, etc. expenses decreased by \$307,300 (33.3%) from FY2025 to FY2026.
 - The decreased expenses are the offset of the addition of large Grant and FEMA reimbursements.
 - Additional reductions were made 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.
- Transfers-out increased slightly by \$5,700 (0.6%) from FY2025 to FY2026.
- Grants expenditures rose to \$9,151,900 for FY2026.
- FEMA expenses increased by \$8,876,700 (118.6%) from FY2025 to FY2026.
- Total expenses increased by \$11,736,400 (588.9%) from FY2025 to FY2026.

Revenue Over/(Under) Expenses:

- In FY2026, there is a budgeted cash reserve use of \$17,800.
- The projected ending fund balance is \$733,000. There is a positive revenue over expense of \$91,100.

The draft FY2026 budget for Nourished Beach illustrates an increase in both revenue and expenses from FY2025 to FY2026. Budgeted cash/reserve use is meant to cover the local match on some Grant/FEMA projects.

The vast majority of the large increases in the Nourished Beach budget are due to grant and FEMA funding requests for the construction of earthen ramps down to Babe's Beach, a request to bolster a Hurricane Laura beach/dune claim and funding to finalize engineering and construction of an offshore breakwater off the western terminus of the Seawall.

Nourished Beach - Fiscal Year 2026 Budget

Summary - All Departments

Revenue	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget	FY2026 vs FY2025	
					\$ Increase / (Decrease)	% Increase / (Decrease)
Hotel Occupancy Tax	1,678,207	1,877,245	1,881,000	1,829,700	(51,300)	-2.7%
Grant	50,387	-	6,758,600	10,102,700	3,344,100	49.5%
FEMA	-	-	6,795,000	15,506,000	8,711,000	128.2%
Concession Revenue	103,568	-	-	-	-	-
Cash Use	-	-	194,500	17,800	(176,700)	-90.8%
Total Revenue:	1,832,162	1,877,245	15,629,100	27,456,200	11,827,100	75.7%

Expenses	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget	FY2026 vs FY2025	
					\$ Increase / (Decrease)	% Increase / (Decrease)
Personnel Expense	307,776	298,900	313,700	336,500	22,800	7.3%
Materials, Services, & Supplies	643,289	790,705	924,200	616,900	(307,300)	-33.3%
Special Projects	62	-	-	-	-	-
Debt & Leased Equipment	4,909	11,000	11,700	10,000	(1,700)	-14.5%
Transfers	892,232	882,400	882,400	888,100	5,700	0.6%
Grants	50,387	-	6,012,100	9,151,900	3,139,800	52.2%
FEMA	(29)	-	7,485,000	16,361,700	8,876,700	118.6%
Total Expense:	1,898,626	1,993,005	15,629,100	27,365,100	11,736,000	588.9%

Revenue Over/(Under) Expense:	(66,464)	(115,760)	-	91,100	91,100	
--------------------------------------	-----------------	------------------	----------	---------------	---------------	--

FY2026 Projected Beginning Fund Balance: 659,700
 Net Cash Impact FY2026: 73,300
FY2026 Projected Ending Fund Balance: 733,000

Nourished Beach - Fiscal Year 2026 Budget

Department 70 - HOT Administration

Account Code	Account Title	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget
4003	Hotel Occupancy Tax - State	1,678,207	1,877,245	1,881,000	1,829,700
4699	Nonrecurring Revenue Source	-	-	194,500	17,800
Total Revenue:		1,678,207	1,877,245	2,075,500	1,847,500

Personnel

5000	Salaries	259,527	248,500	255,500	262,800
5050	Payroll Taxes	19,664	19,100	19,500	20,200
5055	Defined Contribution Plan	10,459	11,000	9,700	13,200
5060	Employee Insurance	14,721	18,200	15,000	25,100
5061	Employee Insurance Contingency	-	-	1,500	2,600
5065	Workers Compensation	833	600	1,000	1,100
5071	Leave Liability	2,571	1,000	1,000	1,000
5075	Uniforms	-	300	400	400
5080	Market/Merit Increase	-	-	10,100	10,100
Total Personnel Expense:		307,776	298,900	313,700	336,500

Other Expenses

5110	Auto/Mileage Reimbursement	87	500	1,400	1,400
5120	Cleaning Supplies	380	-	-	-
5125	Contract Services	11,437	990	-	-
5135	Data Process/Soft Maintenance	2,421	3,600	3,600	3,100
5155	Office Supplies	203	300	700	2,400
5162	Signage	4,739	5,000	19,500	17,000
5164	Meetings & Seminars	6,429	8,000	12,000	10,900
5165	Memberships	786	1,315	1,400	1,500
5166	Travel / Seminars	11,566	12,700	26,000	25,900
5175	Office Rent	2,652	5,300	5,300	5,300
5185	Supplies	2,560	5,700	6,000	6,000
5189	Telephone/Cells/Internet	2,348	2,400	2,400	2,900
5200	Audit Fees	48,596	42,700	45,300	45,300
5202	Legal Fees	55,592	52,900	52,900	33,800
5204	Professional Fees	271,049	509,600	509,600	338,500
5240	M&R- Bldgs.	11,001	6,000	6,000	6,000
5242	M & R - Equip.	2,274	40,000	40,000	25,000
5253	Leased Equipment	802	11,000	11,700	10,000
5254	Small Tools & Equipment	8,333	3,500	5,000	5,000
5256	Equipment Rental	-	-	40,000	-
5260	Gasoline	101	1,000	2,600	2,600
5340	Promotion Materials	960	3,500	4,000	3,500
5355	Sponsorship/Mktg Coop	19,000	11,000	24,000	10,500
5420	Port-o-lets	-	-	38,300	38,300
5610	Community Awareness	3,000	7,500	9,000	6,000
5635	Training	1,306	2,700	4,000	3,300
5710	Trash Barrel Liners	17,013	22,000	22,700	22,700
5720	Trash Barrels	45,256	42,500	42,500	-
6600	Depreciation Lease Assets	2,844	-	-	-
6601	Depreciation SBITA Assets	338	-	-	-
7000	Special Projects	62	-	-	-

Nourished Beach - Fiscal Year 2026 Budget

Department 70 - HOT Administration

Account Code	Account Title	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget
Total Other Expenses:		534,058	811,705	935,900	626,900
Transfers					
8000	Transfer - General Fund	188,100	182,400	182,400	188,100
8003	Transfer - Beach Cleaning	350,000	350,000	350,000	350,000
8006	Transfer - Beach Patrol	350,000	350,000	350,000	350,000
8101	Transfer - General Fixed Assets	4,132	-	-	-
Total Transfers:		892,232	882,400	882,400	888,100
Dept 70 Total Expense:		1,734,066	1,993,005	2,132,000	1,851,500
Dept 70 Total Revenue Over/(Under) Expense:		(55,859)	(115,760)	(56,500)	(4,000)

Nourished Beach - Fiscal Year 2026 Budget

Department 71 - Other Revenue and Expense

Account Code	Account Title	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget
4041	Concession Agreements	103,568	-	-	-
4650	Grant Proceeds	50,387	-	6,758,600	10,102,700
4665	FEMA Reimbursement	-	-	6,795,000	15,506,000
Total Revenue:		153,955	-	13,553,600	25,608,700

Other Expenses

5116	Bad Debt Expense	14,183	-	-	-
5117	Bank Charges	99	-	-	-
5195	FEMA Storm Repairs	(29)	-	7,485,000	16,361,700
5204	Professional Fees	99,921	-	-	-
5407	Grant Expenses	50,387	-	6,012,100	9,151,900
Total Other Expenses:		164,560	-	13,497,100	25,513,600

Dept 71 Total Expense: 164,560 - 13,497,100 25,513,600

Dept 71 Total Revenue Over/(Under) Expense: (10,605) - 56,500 95,100

NB Grand Total Revenue Over/(Under) Expense: (66,464) (115,760) - 91,100

**Fiscal Year 2026
Nourished Beach
Line Item Support**

<u>Account</u>	<u>Name</u>	<u>Description</u>	Dept 70 HOT Admin Cost	Dept 71 Other Cost
5000	Salaries		\$ 262,800	\$ -
5050	Payroll Taxes		\$ 20,200	\$ -
5055	Defined Contribution Plan		\$ 13,200	\$ -
5060	Employee Insurance		\$ 25,100	\$ -
5061	Emp. Ins. Contingency		\$ 2,600	\$ -
5065	Workers Comp Insurance		\$ 1,100	\$ -
5071	Leave Liability Accrual		\$ 1,000	\$ -
5075	Uniforms	Site Visit Outdoor Wear (EC)	200	-
		Site Visit Outdoor Wear (DCP)	200	-
			\$ 400	\$ -
5080	Market/Merit Increase	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	2,900	-
		Dropbox Business (DCP)	200	-
			\$ 3,100	\$ -
5155	Office Supplies	Office Supplies (EC)	200	-
		New Laptop (EC)	2,000	-
		Office Supplies (DCP)	200	-
			\$ 2,400	\$ -
5162	Signage	Signage & Sign Posts	10,000	-
		Beach Clean Ups, Recycling, Programming Signage & Posts	7,000	-
			\$ 17,000	\$ -
5164	Meetings & Seminars	American Shore & Beach Preservation Association (National/Regional -- CEO)	1,850	-
		American Shore & Beach Preservation Association (National/Regional -- EC)	1,850	-
		American Shore & Beach Preservation Association (National/Regional -- DCP)	1,850	-
		Project Management Institute (DCP)	2,400	-
		Beach Ambassador Quarterly Meeting Costs & Luncheon (EC)	1,500	-
		Women in Coastal Science (EC)	1,200	-
		Professional Development (EC)	250	-
			\$ 10,900	\$ -

**Fiscal Year 2026
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)	275	-
		ASBPA Corporate/Group	625	-
		Grant Professionals Association (GM)	265	-
		National Grants Management Association (GM)	185	-
		C-Crewe (EC)	150	-
			\$ 1,500	\$ -
5166	Travel	Regional and National Conferences (EC)	4,500	-
		Coastal Roundup GLO (EC)	700	-
		Professional Development (EC)	1,200	-
		Regional and National Conferences (DCP) & KD	15,000	-
		Regional and National Conferences (GM)	4,500	-
			\$ 25,900	\$ -
5175	Office Rent	Office Space for NB Staff at 601 Tremont (Plaza)	\$ 5,300	\$ -
5185	Supplies	Ambassador Programs/Wildlife Monitoring Supplies (EC)	\$ 6,000	\$ -
5189	Telephone/Cell/Internet	Cell Phone Reimbursement (DCP)	900	-
		GCS 3CX	600	-
		T Mobile Hot Spot for DCP	500	-
		Cell Phone Reimbursement (GM)	900	-
			\$ 2,900	\$ -
4665	FEMA Reimb	PW 3905 Beach Damage Babe's Beach Harvey	-	2,665,718
		Post Storm Survey Dellanera H Laura	-	18,850
		H Laura (CAT Z)	-	61,759
		Post Storm Survey Babe's Harvey	-	35,382
		PW 114 Beach Damage Dellanera Laura	-	866,151
		Offshore Breakwater Beach Nourishment (CEPRA request)	-	2,160,000
		Offshore Breakwater Beach Nourishment (CEPRA request)	-	180,000
		Offshore Breakwater Construction (PW 7433 V1)	-	8,785,975
		Offshore Breakwater Construction (PW 7433 V1)	-	732,165
			\$ -	\$ (15,506,000)
5195	FEMA Expense	PW 3905 Beach Damage Babe's Beach Harvey	-	2,961,909
		Post Storm Survey Dellanera H Laura	-	20,944
		H Laura (CAT Z)	-	61,759
		PW 114 Beach Damage Dellanera Laura	-	1,154,894
		Offshore Breakwater Beach Nourishment (CEPRA request)	-	2,400,000
		Offshore Breakwater Construction (PW 7433 V1)	-	9,762,194
			\$ -	\$ 16,361,700
5200	Audit Fees	External Audit	\$ 45,300	\$ -
5202	Legal Fees	Legal Counsel	\$ 33,800	\$ -

**Fiscal Year 2026
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>
5204	Professional Services	General Coastal Permits & Regulatory Consulting	30,000	-
		Annual Beach Surveys for Engineered Beaches	87,700	-
		Baird Offshore Breakwater (E&D, Geotech, plan dev)	150,000	-
		Engineering & Permitting - Emergency Ramps W/of 61st	69,000	-
		Meteorological Reporting for Sargassum & Weather Updates	1,800	-
			\$ 338,500	\$ -
5240	M & R Building	Crushed Concrete for Emergency Access Ramps	\$ 6,000	\$ -
5242	M & R Equipment	Maintenance & Repair of Equipment	\$ 25,000	\$ -
5253	Leased Equipment	EFM - Nissan Frontier (EC)	\$ 10,000	\$ -
5254	Small Tools & Equipment	Trash Initiatives & Wooden Boxes for Up2U & Beach Toys	\$ 5,000	\$ -
5260	Gasoline	Gas for Environmental Coordinator vehicle	\$ 2,600	\$ -
5340	Promotion Materials	Environmental Education	\$ 3,500	\$ -
5355	Sponsorships	ASBPA Legislative Summit	5,000	-
		ASBPA Fall Conference	1,000	-
		ASBPA Texas Chapter	4,500	-
			\$ 10,500	\$ -
4650	Grant Proceeds	CEPRA 1734 PW 3905 Beach Damage Babe's Harvey	-	296,200
		PW 114 Beach Damage Dellanera Laura (CEPRA request)	-	288,700
		PW 114 Beach Damage Dellanera Laura (CEPRA request)	-	2,309,700
		RESTORE 2023 BUDM Babe's Beach	-	6,012,100
		Offshore Breakwater Beach Nourishment (CEPRA request)	-	60,000
		Beach Nourishment Addl Surveys (CEPRA request)	-	382,500
		Babe's Beach Ramps Construction (CMP request)	-	320,000
		Offshore Breakwater Addl E&D (IDC future request)**	-	189,400
		Offshore Breakwater Construction Match (IDC future request)**	-	244,100
			\$ -	\$ (10,102,700)
5407	Grant Expenses	PW 114 Beach Damage Dellanera Laura (CEPRA request)	-	2,309,800
		RESTORE 2023 BUDM Babe's Beach	-	6,012,100
		Beach Nourishment Addl Surveys (CEPRA request)	-	510,000
		Babe's Beach Ramps Construction (CMP request)	-	320,000
			\$ -	\$ 9,151,900
5420	Port a Lets	West End Service Enhancements	\$ 38,300	\$ -
5610	Community Awareness	Enviromental Programs	2,000	-
		Nest Fest Shirts	4,000	-
			\$ 6,000	\$ -

**Fiscal Year 2026
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>
5635	Training	Coastal and Project Management Institute Training (DCP)	2,000	-
		Wildlife Monitoring Training	300	-
		National Grants Management Association Annual Training (GM)	1,000	-
			\$ 3,300	\$ -
5710	Trash Barrel Liners	Liners	15,700	-
		Community Up2U Trash Bags	7,000	-
			\$ 22,700	\$ -
5720	Trash Barrels	Barrels	\$ -	\$ -
8000	Transfer to General Fund	For administrative services rendered	\$ 188,100	\$ -
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	\$ -

Debt Service (Settlement Fund) - Fiscal Year 2025 Budget

Summary - All Departments

Revenue	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget	FY2026 vs FY2025	
					\$ Increase / (Decrease)	% Increase / (Decrease)
Other/ Interest Income	13,386	1,400	1,400	1,400	-	0.0%
Cash Use	-	120,000	118,600	118,600	-	0.0%
Total Revenue:	13,386	121,400	120,000	120,000	-	0.0%

Expenses	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget	FY2026 vs FY2025	
					\$ Increase / (Decrease)	% Increase / (Decrease)
Transfers	212,100	120,000	120,000	120,000	-	0.0%
Total Expense:	212,100	120,000	120,000	120,000	-	0.0%

Revenue Over/(Under) Expense:	(198,714)	1,400	-	-	-	#DIV/0!
--------------------------------------	------------------	--------------	----------	----------	----------	----------------

FY2026 Projected Beginning Fund Balance: 157,200
 Net Cash Impact FY2026: (118,600)
 FY2026 Projected Ending Fund Balance: **38,600**

Debt Service (Settlement Fund) - Fiscal Year 2025 Budget

Account Code	Account Title	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget
4105	Interest Income	13,386	1,400	1,400	1,400
4699	Nonrecurring Revenue Source	-	120,000	118,600	118,600
Total Revenue:		13,386	121,400	120,000	120,000
Transfers					
8001	Transfer - Stewart Beach	24,300	-	-	-
8009	Transfer - R. A. Apffel Park	-	120,000	120,000	120,000
8010	Transfer - Seawolf Park	187,800	-	-	-
Total Transfers:		212,100	120,000	120,000	120,000
DS Grand Total Expense:		212,100	120,000	120,000	120,000
DS Grand Total Revenue Over/(Under) Expense:		(198,714)	1,400	-	-



GALVESTON PARK BOARD

General Fund:

Revenue Sources:

- Operational revenue decreased by \$425,400 (55.4%) from FY2025 to FY2026.
- This is due to transferring the collection of STR registrations over to the city.
- Includes FEMA and City of Galveston Reimbursements of \$665,640 to finish FEMA projects at Seawolf Park. General Fund was deemed the best pass through for the revenues and expenditures.
- Transfers-in decreased by \$311,595 (12.9%) from FY2025 to FY2026.
 - This is the result of the loss of Dellanera R.V. Park, Seawolf Park, and the collection of HOT to the City of Galveston, increasing the administrative burden on the other funds.
 - It also reflects management's commitment to reducing the administrative burden on other funds while still maintaining a positive contribution to Fund Balance.
- Total revenue decreased by \$71,355 (2.2%) from FY2025 to FY2026.

Expenses:

- Personnel expenses decreased by \$232,460 (13.6%) from FY2025 to FY2026.
 - This is due primarily to the resignation of the Chief Financial Officer and staff reductions.
- Material, Supplies, Services, etc. expenses decreased by \$300,600 (24.6%) from FY2025 to FY2026.
 - This is due to needed building maintenance and repair taking place on FY2026.
- Capital expenses decreased by \$19,000 (59.4%) from FY2025 to FY2026.
- Debt service and leased equipment decreased by \$54,300 or 78.2 % from FY2025 to FY2026.
 - This is because the mortgage on the plaza was 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.
 - Includes leased equipment – copier lease.
- Includes FEMA expenses of \$665,638 to finish FEMA projects at Seawolf Park. General Fund was deemed the best pass through for the revenues and expenditures.
- Total expenses increased by \$59,278 (2%) from FY2025 to FY2026.

Revenue Over/(Under) Expenses:

- In FY2026, there's a positive revenue over expenses of \$11,567, compared to \$142,200 in FY2025, reflecting the loss of unrestricted cash flows from the city assumed parks.
- The projected ending fund balance is (\$1,266,024).

The General Fund FY2026 draft budget demonstrates an overall commitment to expense management, leading to improved financial health for the General Fund from FY2025 to FY2026.

General Fund - Fiscal Year 2026 Budget

Summary - All Departments

Revenue	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget	FY2026 vs FY2025	
					\$ Increase / (Decrease)	% Increase / (Decrease)
Operational	1,416,641	697,821	767,800	342,400	(425,400)	-55.4%
FEMA	-	-	-	599,074	599,074	#DIV/0!
City of Galveston Reimbursement	233	-	-	66,566	66,566	#DIV/0!
Transfers	2,218,510	2,340,600	2,410,700	2,099,105	(311,595)	-12.9%
Total Revenue:	3,635,384	3,038,421	3,178,500	3,107,145	(71,355)	-2.2%

Expenses	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget	FY2026 vs FY2025	
					\$ Increase / (Decrease)	% Increase / (Decrease)
Personnel Expense	1,580,678	1,610,202	1,713,300	1,480,840	(232,460)	-13.6%
Bldg. Materials, Services, & Supplies	836,211	1,284,257	1,221,600	921,000	(300,600)	-24.6%
Revenue Share w/City	810,686	-	-	-	-	0.0%
Debt & Leased Equipment	290,414	69,644	69,400	15,100	(54,300)	-78.2%
Capital	-	62,392	32,000	13,000	(19,000)	-59.4%
Transfers	85,901	-	-	-	-	#DIV/0!
FEMA	-	-	-	665,638	665,638	#DIV/0!
Total Expense:	3,603,891	3,026,495	3,036,300	3,095,578	59,278	2.0%

Revenue Over/(Under) Expense: **31,494** **11,926** **142,200** **11,567** **(130,633)** **-91.9%**

FY2026 Projected Beginning Fund Balance: (1,277,591)

Net Cash Impact FY2026: 11,567

FY2026 Projected Ending Fund Balance: (1,266,024)

General Fund - Fiscal Year 2026 Budget

Department 50 - Administration

Account Code	Account Title	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget
4041	Concession Agreement-Unrestricted	3,600	110,000	188,600	103,600
4100	Interest Income	70,389	62,821	-	-
4425	BP/UP OFFICE RENT	8,754	8,800	19,500	-
4426	Office Rent - 601 Tremont	72,516	97,200	97,200	97,200
4427	PO LEASE-601 TREMONT	43,984	44,000	46,500	51,600
4428	Naval Museum Operator Revenues				90,000
4585	Miscellaneous Income	55	-	-	-
4590	HOT-Short Term Rental Registra	1,217,344	375,000	416,000	-
4665	FEMA Reimbursement	-	-	-	599,074
4670	City of Galveston Reimbursement	-	-	-	66,566
4682	Gain on Sale of Asset	233	-	-	-
4700	Transfer - Beach Cleaning	415,800	400,000	400,000	486,380
4705	Transfer - Beach Patrol	386,100	371,400	371,400	379,680
4710	Transfer - Dellanera Park	105,499	100,000	115,700	-
4720	Transfer - Nourished Beach	188,100	182,400	182,400	188,100
4725	Transfer- RA Appfel	49,631	25,000	35,500	37,365
4730	Transfer - Seawolf Park	127,200	118,700	118,700	-
4735	Transfer- Stewart Beach	64,916	83,100	83,100	83,100
4745	Transfer - Tourism Development	990,000	960,000	960,000	924,480
4801	Transfer-LTL	(208,753)	-	-	-
4765	Transfer-Urban Park/Seawall Parking	100,017	100,000	143,900	-
Total Revenue:		3,635,384	3,038,421	3,178,500	3,107,145

Personnel

5000	Salaries	482,537	509,000	520,400	503,920
5038	Overtime	14	600	500	500
5047	Auto Allowance	11,544	11,000	11,000	12,000
5050	Payroll Taxes	33,506	36,000	39,800	40,500
5055	Defined Contribution Plan	24,512	23,500	23,300	23,600
5060	Employee Insurance	42,851	46,300	44,100	43,000
5061	Employee Insurance Contingency	-	-	4,400	4,300
5065	Workers Compensation	1,549	1,100	2,200	2,200
5071	Leave Liability Accrual Expense	4,580	2,500	2,500	2,500
5073	Telephone Allowance	260	-	-	-
5075	Uniforms	-	300	300	300
5078	Drug Testing/Background CK	250	200	1,100	200
5080	Market/Merit Increase	-	-	20,900	11,200
Total Personnel Expense:		649,295	630,500	670,500	644,220

Other Expenses

5100	Alarm Systems	5,015	4,850	4,900	4,900
5110	Auto/Mileage Reimbursement	325	509	200	500
5115	Advertising & Promotional	1,308	1,000	1,000	1,000
5117	Bank Charges	6	500	500	500
5120	Cleaning Supplies	983	1,800	2,000	2,000
5125	Contract Services	78,294	92,400	92,400	84,100
5130	Copy Lease	2,275	14,000	14,500	15,100
5135	Data Process/Soft Maintenance	45,164	62,679	49,800	58,900
5140	Dues & Subscriptions	150	500	500	500

General Fund - Fiscal Year 2026 Budget

Department 50 - Administration

Account Code	Account Title	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget
5150	Floral /Client Amenities	160	164	500	500
5152	Human Resources & Staff Appreciation	11,135	10,000	10,000	18,500
5155	Office Supplies	7,526	6,600	9,500	9,500
5156	Interest Expense	11,572	800	800	-
5157	Paper Goods	1,601	2,400	2,500	2,500
5163	Licenses/Permits	45	100	100	100
5164	Meetings & Seminars	6,989	6,600	10,000	5,500
5165	Memberships	10,877	10,800	10,800	800
5166	Travel	-	-	-	7,500
5170	Miscellaneous	11,526	9,942	15,000	-
5189	Telephone/Cells/Internet	18,132	17,700	17,700	17,700
5190	Utilities/Elec/Gas/Water	23,919	29,000	29,000	29,000
5195	FEMA Storm Repairs	-	-	-	665,638
5200	Audit Fees	1,615	1,870	1,900	1,900
5202	Legal Fees	162,846	303,078	170,000	160,000
5204	Professional Fees	45,493	52,000	52,000	2,000
5230	Insurance - Auto/Property	95,601	67,000	118,300	118,300
5232	Insurance - Liability	3,759	6,000	6,000	6,000
5240	M&R- Bldgs.	142,703	158,500	158,500	204,000
5242	M & R - Equip.	590	3,356	2,000	2,000
5250	Capital Improvements	-	-	15,000	-
5251	FFE/Capital - Financed	-	54,844	54,100	-
5252	Equipment Purchase	-	55,392	5,000	5,000
5254	Small Tools & Equipment	15,996	20,000	20,000	7,500

General Fund - Fiscal Year 2026 Budget

Department 50 - Administration

Account Code	Account Title	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget
5370	Courier Service	26	-	-	-
5409	Naval Museum Reimbursed Expenditures				90,000
5625	First Aid Supplies	-	1,000	3,000	1,500
5635	Training	2,631	6,000	6,000	4,000
5830	Landscaping	-	2,000	5,000	5,000
6600	Depreciation Lease Assets	10,646		-	-
7007	Revenue Sharing	810,686	-	-	-

Total Other Expenses: 1,529,594 1,003,384 888,500 1,531,938

Transfers

8101	Transfer - General Fixed Assets	81,769	-	-	-
------	---------------------------------	--------	---	---	---

Total Transfers: 81,769 - - -

Dept 50 Total Expense: 2,260,657 1,633,884 1,559,000 2,176,158

Dept 50 Total Revenue Over/(Under) Expense: 1,374,727 1,404,538 1,619,500 930,987

General Fund - Fiscal Year 2026 Budget

Department 60 - Accounting

Account Code	Account Title	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget
5000	Salaries	701,387	774,884	786,600	625,420
5038	Overtime	23,119	20,500	500	500
5042	Incentive Salary	54	-	-	-
5050	Payroll Taxes	53,639	60,000	60,200	50,600
5055	Defined Contribution Plan	32,462	31,120	36,600	29,000
5060	Employee Insurance	103,215	90,897	118,500	98,400
5061	Employee Insurance Contingency	-	-	11,900	9,900
5065	Workers Compensation	2,024	1,100	3,200	2,700
5070	TEC - Unemployment	8,439	-	-	-
5071	Leave Liability Accrual Expense	6,493	-	-	-
5075	Uniforms	551	1,000	1,000	1,000
5078	Drug Testing/Background CK	-	200	200	100
5080	Market/Merit Increase	-	-	24,100	19,000
Total Personnel Expense:		931,384	979,702	1,042,800	836,620

Other Expenses

5110	Auto/Mileage Reimbursement	262	100	100	100
5115	Advertising & Promotional	-	100	100	100
5120	Cleaning Supplies	-	100	100	100
5123	Credit Card Charges-HOT	(1,460)	-	-	-
5124	HOT Collection-Misc. Expense	52,891	306,700	326,200	-
5125	Contract Services	2,856	10,800	10,800	2,200
5135	Data Process/Soft Maintenance	50,641	56,800	44,800	47,300
5155	Office Supplies	9,139	5,600	7,000	7,000
5156	Interest Expense	47,442	-	-	-
5164	Meetings & Seminars	677	2,200	2,200	2,200
5165	Memberships	895	2,000	2,300	300
5170	Miscellaneous	20	100	1,000	-
5189	Telephone/Cells/Internet	9,075	9,900	6,400	6,400
5200	Audit Fees	566	400	400	400
5230	Insurance - Auto/Property	214	220	1,100	1,100
5232	Insurance - Liability	543	600	400	400
5242	M & R - Equip.	402	490	300	300
5252	Equipment Purchase	-	5,000	7,000	3,000
5253	Leased Equipment	-	-	-	-
5254	Small Tools & Equipment	9,145	7,000	7,000	7,000
5260	Gasoline	116	300	300	300
5370	Courier Service	10	-	-	-
5625	First Aid Supplies	-	100	100	100
5635	Training	5,806	4,400	16,900	4,500
6601	Depreciation SBITA Assets	218,479	-	-	-
Total Other Expenses:		407,718	412,910	434,500	82,800

General Fund - Fiscal Year 2026 Budget

Department 60 - Accounting

Account Code	Account Title	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget
--------------	---------------	---------------	------------------	---------------	---------------

Transfers

8101	Transfer - General Fixed Assets	4,132	-	-	-
------	---------------------------------	-------	---	---	---

Total Transfers: 4,132 - - -

Dept 60 Total Expense: 1,343,234 1,392,612 1,477,300 919,420

GF Grand Total Expense: 3,603,891 3,026,495 3,036,300 3,095,578

GF Grand Total Revenue Over/(Under) Expense: 31,494 11,926 142,200 11,567

**Fiscal Year 2026 Budget
General Fund
Line Item Support**

<u>Account</u>	<u>Name</u>	<u>Description</u>	<u>FY 26 Admin Dept 50 Cost</u>	<u>FY 26 Acct Dept 60 Cost</u>
5000	Salaries		\$ 503,920	\$ 625,420
5038	Overtime		\$ 500	\$ 500
5047	Auto Allowance		\$ 12,000	\$ -
5050	Employer-paid Taxes		\$ 40,500	\$ 50,600
5055	Defined Contribution Plan		\$ 23,600	\$ 29,000
5060	Employer-paid Benefits		\$ 43,000	\$ 98,400
5061	Employee Insurance Contingency		\$ 4,300	\$ 9,900
5065	Workers Comp Insurance		\$ 2,200	\$ 2,700
5071	Leave Liability Accrual Expense		\$ 2,500	\$ -
5073	Telephone Allowance		\$ -	\$ -
5075	Uniforms	Uniforms	\$ 300	\$ 1,000
5078	Drug/Background Checks	Drug Testing	60	30
		Back Ground Checks	70	70
		Credit Bureau Compliance Fee	70	-
			\$ 200	\$ 100
5080	Salary Contingency	4% Market/Merit Pool	\$ 11,200	\$ 19,000
5100	Alarm System	Fire/Security/Elevator	4,200	-
		Battery Replacement	400	-
		(Update Codes, Fobs)	250	-
			\$ 4,900	\$ -
5110	Mileage	Mileage	\$ 500	\$ 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	-	-
		Mileage Reimbursement	-	-
		NSF Charges (not collected)	-	-
		Intuit/QB Mthly Svc Fees	-	-
		Office Supplies	-	-
		3CX-HOT LINE	-	-
		HOT Audits	-	-
			\$ -	\$ -
5125	Contract Services	Domestic and Irrigation Backflow Inspection	500	-
		Coffee Svc (Mtc & Product)	1,500	600
		Carpet Cleaning	1,800	-
		Sparklets Rental (2 machines) & Products	-	-
		Elevator Inspection (Annual)	250	-
		Elevator Mtc Contract (Schindler)	2,650	-
		Fire Alarm Inspection (Annual)	250	-
		Fire Extinguisher (9) Inspection (Annual)	650	-

**Fiscal Year 2026 Budget
General Fund
Line Item Support**

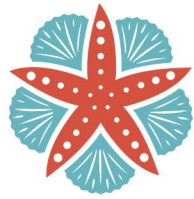
<u>Account</u>	<u>Name</u>	<u>Description</u>	<u>FY 26 Admin Dept 50 Cost</u>	<u>FY 26 Acct Dept 60 Cost</u>
		Fire Sprinkler & Backflow Inspection (Annual)	1,100	-
		Grounds Keeping - 601 Tremont	4,200	-
		HVAC Johnson Controls-Svc. Agreement	42,700	-
		Insect/Rodent Control	500	-
		Janitorial Services	15,600	-
		Pitney Bowes (Machine Lease)	3,244	-
		Pitney Bowes (Supplies)	300	-
		Plant Mtc Mainland Floral	-	-
		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	-
		Shredding Service	975	-
		Abila Consulting and Training Services	-	-
			\$ 84,100	\$ 2,200
5130	Copier Lease/Mtc	Copier Lease	12,600	-
		Copy Count Overages	2,500	-
			\$ 15,100	\$ -
5135	Data Processing/ Software Maintenance	GCS IT Annual Support & Managed Services	10,000	18,000
		CivicPlus Platinum Hosting and Security	11,500	-
		Civic Clerk Annual	12,400	-
		CivicPlus Audio Eye ADA Compliance Software	3,200	-
		CivicRec	1,520	-
		Zoom	300	-
		Dropbox Business Software - Annual	-	-
		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	-	460
		Software Supply/Equipment	500	1,040
		Facility Dude Software (Annual)	-	-
			\$ 58,900	\$ 47,300
5140	Dues & Subscriptions	Galveston Daily News/Trade Industry Pubs	\$ 500	\$ -
5150	Floral/Client Amenties	Sympathy Flowers	\$ 500	\$ -
5152	Human Resources & Staff Appreciation	Engagement Survey	5,500	-
		Employee Appreciation-Activities	3,000	-
		Employee Holiday Parties	10,000	-
			\$ 18,500	\$ -
5155	Office Supplies	Office Supplies	\$ 9,500	\$ 7,000
5156	Interest-Financed (Prior)	Byline Bank - 601 Tremont	\$ -	\$ -
5157	Paper Goods	Restroom Paper Supplies	\$ 2,500	\$ -
5163	Licenses/Permits	Fire Alarm/Elevator Permits	\$ 100	\$ -
5164	Meetings & Seminars	Business Meetings and Staff Meetings	1,000	1,500
		GEDP Summit	2,500	-
		GHLA Events	1,000	-
		Local/Chamber Events	1,000	700
			\$ 5,500	\$ 2,200

**Fiscal Year 2026 Budget
General Fund
Line Item Support**

<u>Account</u>	<u>Name</u>	<u>Description</u>	<u>FY 26 Admin Dept 50 Cost</u>	<u>FY 26 Acct Dept 60 Cost</u>
5165	Memberships	Amazon Prime Business	200	-
		GEDP	-	-
		C-Crewe	-	-
		Staples	-	100
		STROAG	100	-
		Sam's	100	-
		SHRM (HR)	400	-
		C-Crewe 2@75	-	200
		American Payroll Assoc.	-	-
		Governmental Financial Officers Association	-	-
		Association of Governmental Accountants	-	-
		Association of Certified Fraud Examiners	-	-
			\$ 800	\$ 300
5166	Travel	HR Conference/Training Travel	2,500	-
		CEO Conference/Training Travel	5,000	-
			-	-
			\$ 7,500	\$ -
5189	Telephone/Cell/Internet	Cell/Hot Spots (T Mobile)	1,800	-
		Internet	8,700	-
		3CX Phone Service (local/LD)	4,000	4,550
		3CX Annual Maintenance Fee	300	200
		Cell Reimbursement	900	1,800
		AT&T Elevator Phone	800	-
		Repairs/Equipment	1,200	-
			\$ 17,700	\$ 6,400
5190	Utilities	City of Galveston - Water & Electric	\$ 29,000	\$ -
4665	FEMA Income	PW 14510 Seawolf Rip Rap (Interlocal)	(73,439)	-
		PW 14646 Seawolf Fishing Pier (Interlocal)	(525,635)	-
			\$ (599,074)	\$ -
4670	City of Galveston Income	PW 14510 Seawolf Rip Rap (Interlocal)	(8,160)	-
		PW 14646 Seawolf Fishing Pier (Interlocal)	(58,404)	-
			\$ (66,566)	\$ -
5195	FEMA Expense	PW 14510 Seawolf Rip Rap (Interlocal)	81,599	-
		PW 14646 Seawolf Fishing Pier (Interlocal)	584,039	-
			\$ 665,638	\$ -
5200	Audit Fees	External Audit	\$ 1,900	\$ 400
5202	Legal Fees	Legal Counsel	\$ 160,000	\$ -
5204	Professional Fees	USPS Commission Fees - JLL	2,000	-
		USPS Commission Fees - JLL	-	-
			\$ 2,000	\$ -
5230	Insurance - Auto/Property	TML	\$ 118,300	\$ 1,100
5232	Insurance - Liability	TML	\$ 6,000	\$ 400

**Fiscal Year 2026 Budget
General Fund
Line Item Support**

<u>Account</u>	<u>Name</u>	<u>Description</u>	<u>FY 26 Admin Dept 50 Cost</u>	<u>FY 26 Acct Dept 60 Cost</u>
5240	M & R Building	Lightbulb Replacement-Park Board Plaza	500	-
		Plumbing and Electrical Repairs-PB Plaza	7,500	-
		Parking Lot/Gate Repairs-PB Plaza	2,000	-
		HVAC Repair/Replacement-PB Plaza	85,000	-
		Electrical Panel Annual Inspection-PB Plaza	1,000	-
		Roof Repairs	98,000	-
		Facility Repairs-PB Plaza	10,000	-
			\$ 204,000	\$ -
5242	M & R Equipment	Autos/Equip Mtc & Repairs	\$ 2,000	\$ 300
5250	Capital Improvements	Buildout / Reconfiguration of PB Plaza	\$ -	\$ -
5251	Principal-Financed (Prior)	Byline Bank - 601 Tremont	\$ -	\$ -
5252	Equipment Purchases	Furniture/Equipment	\$ 5,000	\$ 3,000
		Misc Furniture/Equipment	-	-
			\$ -	\$ -
5254	Small Tools & Equipment	Computers/Laptops, Chargers	\$ 7,500	\$ 7,000
5260	Gasoline	Fuel - General Fund Vehicles	\$ -	\$ 300
5409	Naval Museum Reimbursed Expenditures		\$ 90,000	
5625	First Aid Supplies	2nd Defibrillator and Supplies	\$ 1,500	\$ 100
5635	Training	HR Training	1,500	-
		GFOA/GASB Training	-	-
		Accounting Training	-	4,500
		Admin Training	2,500	-
		AGA - CGFM Certification - CFO & Controller	-	-
			\$ 4,000	\$ 4,500
5830	Landscaping	Plaza Landscaping Refresh	\$ 5,000	\$ -



GALVESTON PARK BOARD

Tourism Development:

Revenue Sources:

- Hotel Occupancy Tax declined to \$9,244,800 from \$9,900,000 from FY2025 to FY2026. (7%)
- Advertising Revenue remained flat at \$255,700 from FY2025 to FY2026
- Requested additional HOT funds held by the city decreased by \$490k (29%) from FY2025 to FY2026.
 - Projects being funded by HOT funds requested from the city are included in the TD-70-7006 – Special Projects budget, and total \$1,210,000.
 - The requested funding includes \$1.21 million for the Wayfinding project, which received City Council approval in December 2023. The \$1.21 million represents the portion of the project estimated to occur in FY2026.
- Budgeted cash use declined to zero which is \$404,100 or 100% lower than FY2025
- Total revenue decreased by \$1,549,300 (12%) from FY2025 to FY2026.
 - Due to the reduction of HOT Penny Value from \$3.3 million down to \$3.21 million and the additional 4% administrative fee retained by the city.

Expenses:

- Personnel expenses decreased by \$111,980 (4.0%) from FY2025 to FY2026.
- Material, Supplies, and Services increased by \$111,449 (2%) from FY2025 to FY2026.
- Special Projects decreased \$1,290,000 (52%) from FY2025 to FY2026
 - Special projects and funding covered by HOT funds requested from the city are contingent on approval by City Council.
 - Total funds requested from the city equal \$1,210,000. All Wayfinding
- Debt service and leased equipment decreased by \$1,000.
- Capital expenses decreased by \$46,000 (77%) from FY2025 to FY2026.
- Revenue Share-City decreased by \$225,000 (60%) from FY2025 to FY2026.
- Transfers-out decreased by \$35,520 (4%) from FY2025 to FY2026.
- Total expenses decreased by \$1,598,051 (13%) from FY2025 to FY2026.

Revenue Over/(Under) Expenses:

- The budgeted cash impact is \$63,200 to Fund Balance
- The projected ending fund balance is \$6,046,300.

The FY2026 Tourism Development draft budget indicates a reduction in both revenue and expenses from FY2025 to FY2026.

Tourism Development - Fiscal Year 2026 Budget

Summary - All Departments

Revenue	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget	FY2026 vs FY2025	
					\$ Increase / (Decrease)	% Increase / (Decrease)
Hotel Occupancy Tax	9,007,656	9,880,240	9,900,000	9,244,800	(655,200)	-7%
Advertising Revenue	239,599	198,900	255,700	255,700	-	0%
City of Galveston	334,370	1,700,000	1,700,000	1,210,000	(490,000)	-29%
Corporate Sponsors/Interest Income	10,468	87,334	151,000	151,000	-	0%
Reserve Cash Use	-	-	404,100	-	(404,100)	-100%
Total Revenue:	9,592,093	11,866,474	12,410,800	10,861,500	(1,549,300)	-12%

Expenses	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget	FY2026 vs FY2025	
					\$ Increase / (Decrease)	% Increase / (Decrease)
Personnel Expense	2,719,332	2,976,411	3,026,900	2,914,920	(111,980)	-4%
Materials, Supplies, & Services	5,227,774	5,030,633	5,451,151	5,562,600	111,449	2%
Special Projects	1,253,260	2,425,000	2,500,000	1,210,000	(1,290,000)	-52%
Revenue Share w/City	121,174	424,900	377,900	152,900	(225,000)	-60%
Debt Service & Leased Equipment	18,493	14,000	20,400	19,400	(1,000)	-5%
Capital	700	45,000	60,000	14,000	(46,000)	-77%
Transfers	1,053,483	960,000	960,000	924,480	(35,520)	-4%
Total Expense:	10,394,217	11,875,944	12,396,351	10,798,300	(1,598,051)	-13%
Total Depreciation:	-	-	-	-	-	-
Revenue Over/(Under) Expense:	(802,124)	(9,470)	14,449	63,200	48,751	337.4%

FY2026 Projected Beginning Fund Balance: 5,983,100

Net Cash Impact FY2026: 63,200

FY2026 Projected Ending Fund Balance: 6,046,300

Tourism Development - Fiscal Year 2026 Budget

Dept 61 - Revenue

Account Code	Account Title	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget
4001	Hotel Occupancy Tax - Local	9,007,656	9,880,240	9,900,000	9,244,800
4100	Interest Income	1,205	34	100,000	100,000
4670	City of Galveston Reimbursement	334,370	1,700,000	1,700,000	1,210,000
4685	Unrealized Gain/Loss	(3,010)	86,300	-	-
4699	Nonrecurring Revenue Source	-	-	404,100	-
Total HOT Revenue & Cash Use:		9,340,221	11,666,574	12,104,100	10,554,800

Dept 71 - Other Revenue

Account Code	Account Title	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget
4305	Gross Sales - Gift Shop	389	-	-	-
4100	Interest Income	-	1,000	1,000	1,000
4460	Advertising	54,607	59,600	112,300	112,300
4466	Trolley Advertising City 50%	135,367	135,400	143,400	143,400
4467	Advertising - Island Soul Mag	49,625	3,900	-	-
4510	Corporate Sponsors	(6)	-	50,000	50,000
4585	Miscellaneous Income	93	-	-	-
4685	Unrealized Gain/Loss	11,797	-	-	-
Total Advertising & Sponsorship Revenue:		251,872	199,900	306,700	306,700

Total TD Revenue: 9,592,093 11,866,474 12,410,800 10,861,500

Tourism Development - Fiscal Year 2026 Budget

Dept 62 - Advertising & Publicity - Expense

Account Code	Account Title	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget
5075	Uniforms	665	1,668	3,000	1,500
Total Personnel Expense:		665	1,668	3,000	1,500

Other Expenses

5110	Auto/Mileage Reimbursement	839	1,000	4,500	2,000
5115	Advertising & Promotional	79,472	66,000	66,000	66,000
5135	Data Process/Soft Maintenance	47,319	53,030	56,900	81,300
5140	Dues & Subscriptions	882	500	3,700	3,000
5155	Office Supplies	759	771	1,000	1,000
5164	Meetings & Seminars	80	500	6,300	4,600
5165	Memberships	801	1,735	3,300	2,900
5166	Travel	-	-	-	13,400
5170	Miscellaneous	305	477	1,900	-
5189	Telephone/Cells/Internet	5,599	6,134	10,200	10,200
5242	M & R - Equip.	-	500	1,700	1,500
5252	Equipment Purchase	-	20,000	20,000	5,000
5254	Small Tools & Equipment	12,069	8,500	8,500	5,000
5300	Marketing Travel	779	-	-	-
5305	Media Placement	2,966,342	2,345,700	2,250,000	2,369,000
5310	Preplacement	-	-	5,000	-
5315	Media Production	5,043	15,000	30,000	40,000
5320	Public Relations	3,311	-	-	-
5335	Photography	30,844	55,000	55,000	65,000
5340	Promotion Materials	37,401	40,000	45,000	22,500
5345	Advertising Stewart Beach	92,907	95,000	100,000	80,000
5348	Advertising-R.A. Apffel	84,245	95,000	100,000	80,000
5370	Courier Service	248	290	-	300
5385	Collateral	50,906	50,000	72,000	53,000
5390	Site Tours/Convention Solicitation	17,714	30,000	30,000	18,000
5635	Training	23,638	37,502	37,700	17,400
Total Other Expenses:		3,461,505	2,922,640	2,908,700	2,941,100

Total 62 - Advertising & Public Relations: 3,462,170 2,924,308 2,911,700 2,942,600

Tourism Development - Fiscal Year 2026 Budget

Dept 63 - Destination Services - Expense

Account Code	Account Title	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget
5075	Uniforms	202	1,688	1,500	1,000
Total Personnel Expense:		202	1,688	1,500	1,000

Other Expenses

5110	Auto/Mileage Reimbursement	1,882	460	1,600	1,500
5135	Data Process/Soft Maintenance	19,372	20,000	34,500	23,500
5155	Office Supplies	1,694	2,000	5,000	2,000
5164	Meetings & Seminars	35	500	500	500
5165	Memberships	137	2,130	2,200	1,500
5166	Travel	-	-	-	10,200
5167	CTA Expenses	14,260	20,000	56,000	33,000
5170	Miscellaneous	267	1,900	1,900	-
5175	Office Rent/Offsite Storage	-	2,800	2,400	9,000
5189	Telephone/Cells/Internet	3,317	4,160	5,100	4,300
5242	M & R - Equip.	5,530	6,500	12,000	6,000
5252	Equipment	700	20,000	35,000	9,000
5254	Small Tools & Equipment	13,251	5,500	5,500	5,000
5300	Marketing Travel	31,885	18,335	33,000	5,300
5325	Local Marketing	1,294	1,500	3,500	1,000
5340	Promotion Materials	9,748	14,133	20,000	15,000
5370	Courier Service	37	100	-	200
5390	Site Tours/Convention Solicitation	7,230	15,000	25,000	13,500
5635	Training	300	4,600	4,600	1,800
Total Other Expenses:		110,938	139,618	247,800	142,300

Total 63 - Destination Services: 111,140 141,306 249,300 143,300

Tourism Development - Fiscal Year 2026 Budget

Dept 64 - Public Relations - Expense

Account Code	Account Title	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget
5075	Uniforms	772	1,000	2,000	1,000
Total Personnel Expense:		772	1,000	2,000	1,000

Other Expenses

5110	Auto/Mileage Reimbursement	1,809	312	9,000	2,000
5125	Contract Services	57,260	66,600	81,600	95,500
5135	Data Process/Soft Maintenance	817	2,242	6,000	2,000
5140	Dues & Subscriptions	1,196	2,350	3,200	1,400
5155	Office Supplies	1,275	1,500	2,000	2,000
5164	Meetings & Seminars	45	2,900	4,900	2,400
5165	Memberships	2,535	7,168	10,900	5,600
5189	Telephone/Cells/Internet	2,025	3,550	6,900	3,600
5242	M & R - Equip.	-	1,000	1,500	1,000
5254	Small Tools & Equipment	12,472	6,000	6,000	5,000
5320	Public Relations Hosted Events	123,700	110,000	173,600	127,000
5340	Promotion Materials	6,646	7,000	10,000	7,500
5370	Courier Service	164	1,200	1,200	200
5390	Site Tours/Convention Solicitation	339	-	8,000	-
5635	Training	7,297	1,200	15,000	2,000
Total Other Expenses:		217,580	213,021	339,800	257,200

Total 64 - Public Relations: 218,352 214,021 341,800 258,200

Tourism Development - Fiscal Year 2026 Budget

Dept 65 - Travel Trade - Expense

Account Code	Account Title	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget
5075	Uniforms	-	203	1,000	300
Total Personnel Expenses:		-	203	1,000	300

Other Expenses

5110	Auto/Mileage Reimbursement	-	1,000	1,500	1,500
5135	Data Process/Soft Maintenance	-	1,092	1,100	1,100
5155	Office Supplies	-	2,000	1,000	500
5164	Meetings & Seminars	-	1,000	1,000	-
5166	Travel	-	-	-	2,100
5170	Miscellaneous	-	-	1,500	-
5189	Telephone/Cells/Internet	-	1,400	1,800	900
5254	Small Tools & Equipment	-	200	-	500
5300	Marketing Travel	-	51,200	50,000	47,300
5340	Promotion Materials	-	521	1,200	1,200
5370	Courier Service	11	644	200	500
5390	Site Tours/Convention Solicitation	-	11,149	12,000	9,500
5635	Training	-	1,000	1,000	3,000
Total Other Expenses:		11	71,206	72,300	68,100
Total 65 - Travel Trade:		11	71,408	73,300	68,400

Tourism Development - Fiscal Year 2026 Budget

Dept 66 - National Sales - Expense

Account Code	Account Title	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget
5075	Uniforms	211	241	200	300
Total Personnel Expense:		211	241	200	300

Other Expenses

5110	Auto/Mileage Reimbursement	812	432	2,100	1,500
5135	Data Process/Soft Maintenance	105	800	800	300
5140	Dues & Subscriptions	-	1	100	100
5155	Office Supplies	357	310	500	500
5164	Meetings & Seminars	513	500	500	500
5165	Memberships	349	1,696	1,200	1,100
5170	Miscellaneous	-	-	300	-
5189	Telephone/Cells/Internet	2,183	2,015	2,200	1,800
5242	M & R - Equip.	-	400	400	500
5254	Small Tools & Equipment	40	1,475	400	500
5300	Marketing Travel	21,610	37,926	38,000	24,500
5340	Promotion Materials	3,230	-	-	1,000
5355	Sponsorship/Mktg Coop	-	500	500	500
5365	Letter Response	25	-	-	-
5370	Courier Service	141	200	-	500
5385	Collateral	-	200	200	-
5390	Site Tours/Convention Solicitation	9,730	8,667	10,000	7,500
5635	Training	-	1,600	1,600	500
Total Other Expenses:		39,096	56,722	58,800	41,300

Total 66 - National Sales: 39,307 56,963 59,000 41,600

Tourism Development - Fiscal Year 2026 Budget

Dept 67 - Sales & Services - Expense

Account Code	Account Title	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget
5075	Uniforms	553	1,000	1,500	1,000
Total Personnel Expense:		553	1,000	1,500	1,000

Other Expenses

5110	Auto/Mileage Reimbursement	3,335	583	2,300	2,000
5135	Data Process/Soft Maintenance	566	2,580	2,600	1,200
5140	Dues & Subscriptions	-	-	-	700
5155	Office Supplies	891	1,000	2,000	2,000
5164	Meetings & Seminars	-	1,700	1,700	400
5165	Memberships	1,468	1,888	1,800	2,000
5166	Travel	-	-	-	10,200
5170	Miscellaneous	78	-	3,100	-
5189	Telephone/Cells/Internet	1,650	2,650	3,600	2,700
5242	M & R - Equip.	-	500	500	500
5254	Small Tools & Equipment	3,109	1,070	1,000	1,000
5300	Marketing Travel	75,358	80,000	100,000	64,500
5340	Promotion Materials	5,827	6,200	6,200	5,000
5370	Courier Service	254	200	200	200
5390	Site Tours/Convention Solicitation	7,126	11,000	23,000	14,000
5635	Training	769	-	-	5,000
Total Other Expenses:		100,431	111,871	148,000	111,400

Total 67 - Sports Tourism: 100,984 112,871 149,500 112,400

Tourism Development - Fiscal Year 2026 Budget

Dept 68 - SMERF - Expense

Account Code	Account Title	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget
5075	Uniforms	148	11	200	300
Total Personnel Expense:			11	200	300

Other Expenses

5110	Auto/Mileage Reimbursement	118	184	500	500
5135	Data Process/Soft Maintenance	58	184	100	100
5140	Dues & Subscriptions	-	3	-	-
5155	Office Supplies	768	440	400	500
5164	Meetings & Seminars	95	100	200	-
5165	Memberships	119	275	900	300
5166	Travel	-	-	-	1,100
5170	Miscellaneous	-	-	600	-
5189	Telephone/Cells/Internet	1,647	1,800	1,800	1,800
5300	Marketing Travel	31,223	35,000	48,300	36,400
5340	Promotion Materials	-	200	200	1,000
5370	Courier Service	254	375	-	300
5390	Site Tours/Convention Solicitation	5,809	8,000	13,000	10,500
5635	Training	-	500	500	-
Total Other Expenses:		40,090	47,562	66,500	52,500
Total 68 - SMERF:		40,238	47,573	66,700	52,800

Tourism Development - Fiscal Year 2026 Budget

Dept 69 - Visitor's Center - Expense

Account Code	Account Title	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget
5075	Uniforms	316	1,268	1,000	1,000
5078	Drug Testing/Background CK	70	400	400	400
Total Personnel Expense:		386	1,668	1,400	1,400

Other Expenses

5117	Bank Charges	1,552	1,503	1,800	1,800
5135	Data Process/Soft Maintenance	265	9,200	9,200	-
5155	Office Supplies	3,311	2,069	5,000	2,000
5162	Signage	523	3,000	3,000	2,000
5175	Office Rent	17,500	30,000	30,000	30,000
5242	M & R - Equip.	26	1,209	1,000	1,000
5252	Equipment Purchase	442	5,000	5,000	-
5254	Small Tools & Equipment	2,635	3,482	10,000	5,000
5340	Promotion Materials	3,337	1,920	15,000	-
5365	Letter Response:Postage	29,320	29,350	40,000	40,000
5370	Courier Service	2,226	3,038	-	-
5390	Site Tours/Convention Solicitation	1,659	739	5,000	-
Total Other Expenses:		62,796	90,510	125,000	81,800

Total 69 - Visitor's Center: 63,182 92,178 126,400 83,200

Tourism Development - Fiscal Year 2026 Budget

Dept 70 - Administration - Expense

Account Code	Account Title	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget
5000	Salaries	2,033,884	2,213,606	2,191,200	2,039,220
5038	Overtime	-	1,000	1,000	1,000
5042	Incentive Salary	134,977	121,200	121,200	126,800
5048	Contract Labor	-	5,000	5,000	5,000
5050	Payroll Taxes	159,995	173,404	167,800	182,600
5055	Defined Contribution Plan	68,783	74,522	100,000	80,100
5060	Employee Insurance	290,594	347,379	280,000	317,500
5061	Employee Insurance Contingency	-	-	28,000	31,800
5065	Workers Compensation	7,048	4,316	7,000	9,900
5070	TEC - Unemployment	2,308	15,957	4,000	4,000
5071	Leave Liability Accrual Expense	5,830	2,500	2,500	2,500
5075	Uniforms	247	2,000	2,000	1,000
5078	Drug Testing/Background Check	490	2,000	1,200	1,200
5079	Employment Recruiting/Relocate	12,184	5,000	5,000	5,000
5080	Market/Merit Increase	-	-	100,000	100,200
Total Personnel Expense:		2,716,341	2,967,885	3,015,900	2,907,820

Other Expenses

5110	Auto/Mileage Reimbursement	1,474	1,817	3,000	1,500
5117	Bank Charges	(52)	(30)	-	-
5125	Contract Services	12,140	17,463	26,600	26,000
5130	Copy Lease	1,027	14,000	20,400	19,400
5135	Data Process/Soft Maintenance	96,042	141,456	136,400	228,800
5140	Dues & Subscriptions	28,771	33,864	35,700	52,000
5150	Floral /Client Amenities	197	1,000	1,000	500
5155	Office Supplies	4,004	3,000	3,000	2,000
5156	Interest Expense	2,133	-	-	-
5164	Meetings & Seminars	2,799	2,830	16,500	5,500
5165	Memberships	110,261	107,053	129,900	122,500
5166	Travel	-	-	-	60,300
5170	Miscellaneous	90	3,100	3,100	-
5175	Office Rent	104,036	118,900	118,900	121,900
5189	Telephone/Cells/Internet	29,095	35,208	44,000	32,400
5200	Audit Fees	40,904	48,100	48,100	38,400
5202	Legal Fees	50,369	40,982	36,100	48,100
5204	Professional Fees	67,167	73,500	73,500	1,500
5230	Insurance - Auto/Property	2,381	4,058	2,800	2,800
5232	Insurance - Liability	35,080	32,191	28,400	28,400
5242	M & R - Equip.	38	9,000	9,000	1,000
5254	Small Tools & Equipment	6,633	1,081	7,000	5,000
5260	Gasoline	767	622	4,000	3,000
5300	Marketing Travel	42,080	71,000	71,000	-
5302	Promotional Travel	-	20,000	20,000	-
5340	Promotion Materials	12,391	13,573	10,000	16,500
5352	Business Development	213,660	266,000	266,000	560,000
5355	Sponsorship/Mktg Coop	6,949	35,550	71,500	71,500
5370	Courier Service	436	1,024	2,200	1,000
5385	Collateral	183,790	202,300	202,300	200,000

Tourism Development - Fiscal Year 2026 Budget

Dept 70 - Administration - Expense

Account Code	Account Title	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget
5390	Site Tours/Convention Solicitation	8,650	14,000	14,000	9,500
5635	Training	13,394	48,600	48,600	20,700
6600	Depreciation Lease Assets	10,646		-	-
6601	Depreciation SBITA Assets	4,687		-	-
7000	Special Projects	465,330	725,000	725,000	-
7006	Special Projects - Board Approval	787,930	1,700,000	1,700,000	1,210,000
7007	HOT Revenue Share w/City	-	225,000	225,000	-
Total Other Expenses:		2,345,050	4,011,242	4,103,000	2,890,200

Transfers

8000	Transfer - General Fund	990,000	960,000	960,000	924,480
8101	Transfer - General Fixed Assets	63,483	-	-	-
Total Transfers:		1,053,483	960,000	960,000	924,480

Total 70 - Administration: 6,114,874 7,939,127 8,078,900 6,722,500

Tourism Development - Fiscal Year 2026 Budget

Dept 71 - Other Revenue and Expense

Account Code	Account Title	FY2024 Actual	FY2025 Budget	FY2026 Budget
5117	Bank Charges	(222)	7	-
5125	Contract Services	-	-	-
5155	Office Supplies	-	544	
5204	Professional Fees	-	-	144,000
5387	Trolley Ad. Exp	(999)	10,000	-
7000	Special Projects	-	75,000	-
7007	Revenue Sharing w/ City of Galv.	121,174	152,900	152,900
Total Other Expenses:		119,954	238,451	296,900
Total 71 - Other Revenue and Expense:		119,954	238,451	296,900

Tourism Development - Fiscal Year 2026 Budget

Dept 80 - Austin Sales - Expense

Account Code	Account Title	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget
5075	Uniforms	-	250	200	300
Total Personnel Expense:		-	250	200	300

Other Expenses

5110	Auto/Mileage Reimbursement	2,741	2,845	5,000	4,000
5135	Data Process/Soft Maintenance	211	300	300	300
5140	Dues & Subscriptions	135	470	300	300
5155	Office Supplies	338	43	200	300
5164	Meetings & Seminars	25	900	900	600
5165	Memberships	46	2,000	3,600	1,000
5170	Miscellaneous	-	500	500	-
5189	Telephone/Cells/Internet	1,759	1,800	2,000	2,000
5242	M & R - Equip.	-	500	500	500
5254	Small Tools & Equipment	154	300	300	300
5300	Marketing Travel	9,185	30,000	55,000	34,800
5301	Marketing Travel Reimbursement	-	(17,000)	(17,000)	(17,000)
5340	Promotion Materials	5,088	5,000	5,000	5,000
5355	Sponsorship/Mktg Coop	20,350	25,000	29,500	29,500
5370	Courier Service	425	344	1,500	1,000
5390	Site Tours/Convention Solicitation	11,024	19,101	13,000	13,000
5635	Training	1,115	645	500	500

Total Other Expenses: 52,597 73,048 101,100 76,100

Total 80 - Austin Sales: 52,597 73,297 101,300 76,400

TD Grand Total Expense: 10,322,809 11,874,052 12,396,351 10,798,300

TD Grand Total Revenue Over/(Under) Expense: (730,716) (7,579) 14,449 63,200

**Fiscal Year 2026 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	Destination Svcs	Public Relations	Travel Trade	National Sales	Sales & Services	SMERF Sales	Visitor's Center	Admin Dept	Non-HOT	Austin Sales	
5000	Salaries	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	2,039,220	\$ -	\$ -	\$ 2,039,220
5038	Overtime	Overtime	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,000	\$ -	\$ -	\$ 1,000
5042	Incentive Salary	Commissions-Sales/Dir	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	126,800	\$ -	\$ -	\$ 126,800
5048	Contract Labor	Contract Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5,000	\$ -	\$ -	\$ 5,000
5050	Payroll Taxes	Payroll Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	182,600	\$ -	\$ -	\$ 182,600
5055	Pension Plan	Defined Contribution Plan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	80,100	\$ -	\$ -	\$ 80,100
5060	Insurance	Employee Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	317,500	\$ -	\$ -	\$ 317,500
5061	Insurance	Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	31,800	\$ -	\$ -	\$ 31,800
5065	Worker's Comp	Worker's Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	9,900	\$ -	\$ -	\$ 9,900
5070	TEC Unemployment	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	\$ 1,500	\$ 1,000	\$ 1,000	\$ 300	\$ 300	\$ 1,000	\$ 300	\$ 1,000	\$ 1,000	\$ -	\$ 300	\$ 7,700
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	Market/Merit Increase	4% Merit (Full & Part Time)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100,200	\$ -	\$ -	\$ 100,200
5110	Mileage	Site Visits/Convention Solicitation	500	1,500	-	-	-	-	-	-	-	-	3,000	5,000
		Travel	750	-	-	-	900	2,000	-	-	750	-	-	4,400
		Meetings (MPI, HSAE, OGA)	-	-	-	-	300	-	-	-	-	-	-	300
		Misc Events (American Marketing, etc.)	750	-	-	1,500	-	-	500	-	750	-	-	3,500
		PR Media Missions & Travel	-	-	2,000	-	-	-	-	-	-	-	-	2,000
		Sales Calls / Sales Blitz	-	-	-	-	300	-	-	-	-	-	1,000	1,300
			\$ 2,000	\$ 1,500	\$ 2,000	\$ 1,500	\$ 1,500	\$ 2,000	\$ 500	\$ -	\$ 1,500	\$ -	\$ 4,000	\$ 16,500
5115	Advertising & Promo	Advertising Billboards	24,000	-	-	-	-	-	-	-	-	-	-	24,000
		Good Sam Club	12,000	-	-	-	-	-	-	-	-	-	-	12,000
		Outfront Media	30,000	-	-	-	-	-	-	-	-	-	-	30,000
			\$ 66,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,000
5117	Bank Charges	Bank Charges-CC Machine	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,800	\$ -	\$ -	\$ -	\$ 1,800
5125	Contract Services	Consulting Services-Crain Caton & James	-	-	-	-	-	-	-	-	25,000	-	-	25,000
		PR S/Ware/Broadcast Monitor System	-	-	40,000	-	-	-	-	-	-	-	-	40,000
		Listening/Advocacy	-	-	7,500	-	-	-	-	-	-	-	-	7,500
		Cast PR Contract (12 @\$3300)	-	-	48,000	-	-	-	-	-	-	-	-	48,000
		Sparklets (Tremont) 12 @ \$43.75	-	-	-	-	-	-	-	-	1,000	-	-	1,000
			\$ -	\$ -	\$ 95,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,000	\$ -	\$ -	\$ 121,500

Fiscal Year 2026 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	Destination Svcs	Public Relations	Travel Trade	National Sales	Sales & Services	SMERF Sales	Visitor's Center	Admin Dept	Non-HOT	Austin Sales	
5130	Copier Lease/Mtc (50/50 w/ GF50)	Copier Lease \$800/mth	-	-	-	-	-	-	-	-	14,400	-	-	14,400
		Service & Supplies \$791.10/Qtr	-	-	-	-	-	-	-	-	4,000	-	-	4,000
		Copy Count Overages	-	-	-	-	-	-	-	-	1,000	-	-	1,000
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	19,400	\$ -	\$ -	\$ 19,400
5135	Data Process/Soft Maintenance	Adobe Suite-All Apps -GCS	6,000	1,000	-	1,000	200	1,000	-	-	2,000	-	300	11,500
		Otter.Ai	500	-	-	-	-	-	-	-	-	-	-	500
		Bitly	500	-	-	-	-	-	-	-	-	-	-	500
		Apple iCloud	400	-	-	-	-	-	-	-	-	-	-	400
		LinkTree	300	-	-	-	-	-	-	-	-	-	-	300
		Artlist Max Pro	600	-	-	-	-	-	-	-	-	-	-	600
		Canva-GCS	700	-	-	-	-	-	-	-	-	-	-	700
		Chatbox	9,000	-	-	-	-	-	-	-	-	-	-	9,000
		Chat GPT	500	-	-	-	-	-	-	-	-	-	-	500
		CVENT iDSS Hosting	-	-	-	-	-	-	-	-	5,300	-	-	5,300
		DI Economic Impact Calculators	-	-	-	-	-	-	-	-	9,000	-	-	9,000
		Digital Asset Management - Media Valet	18,000	-	-	-	-	-	-	-	-	-	-	18,000
		DocsVault - GCS	-	-	-	-	-	-	-	-	500	-	-	500
		Dropbox	1,500	-	-	-	-	-	-	-	-	-	-	1,500
		Economic Impact	-	-	-	-	-	-	-	-	25,000	-	-	25,000
		Emma Email Marketing	15,000	-	-	-	-	-	-	-	500	-	-	15,500
		Eventny- Stooze	-	3,200	-	-	-	-	-	-	-	-	-	3,200
		Envato Elements	300	-	-	-	-	-	-	-	-	-	-	300
		GCS Annual IT Services	-	-	-	-	-	-	-	-	63,500	-	-	63,500
		Google	1,500	-	-	-	-	-	-	-	-	-	-	1,500
		Grammarly-GCS	1,000	-	-	100	100	200	100	-	-	-	-	1,500
		iDSS Sales System & Partner Interface	-	-	-	-	-	-	-	-	10,000	-	-	10,000
		Photo Booth Software	-	1,500	-	-	-	-	-	-	-	-	-	1,500
		PopL Digital Business Cards	2,800	-	-	-	-	-	-	-	-	-	-	2,800
		CapCut, Music, Social Media Software	2,400	-	-	-	-	-	-	-	-	-	-	2,400
		Spotify for VICi	-	600	-	-	-	-	-	-	-	-	-	600
		Sprout Social Media Software	6,500	-	-	-	-	-	-	-	-	-	-	6,500
		Symphony Intelligence Platform-Tour Economics	-	-	-	-	-	-	-	-	70,000	-	-	70,000
		Travefy Itinerary Planning	-	1,000	-	-	-	-	-	-	-	-	-	1,000
		Twilio Text Software	-	1,000	-	-	-	-	-	-	-	-	-	1,000
		Vendcent Software & Experience Software	-	8,000	-	-	-	-	-	-	-	-	-	8,000
		Vimeo-GCS	700	-	-	-	-	-	-	-	-	-	-	700
		Visit Widget & License	-	7,200	-	-	-	-	-	-	-	-	-	7,200
		Visitor Profile Study	-	-	-	-	-	-	-	-	41,000	-	-	41,000
		Website Domain (Annual Renewal)	1,500	-	-	-	-	-	-	-	-	-	-	1,500
		Wrike Project Database-GCS	9,600	-	-	-	-	-	-	-	-	-	-	9,600
		Opportunities & Upgrades	2,000	-	2,000	-	-	-	-	-	2,000	-	-	6,000
			\$ 81,300	\$ 23,500	\$ 2,000	\$ 1,100	\$ 300	\$ 1,200	\$ 100	\$ -	228,800	\$ -	\$ 300	\$ 338,600

Fiscal Year 2026 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	Destination Svcs	Public Relations	Travel Trade	National Sales	Sales & Services	SMERF Sales	Visitor's Center	Admin Dept	Non-HOT	Austin Sales	
5140	Dues & Subscriptions	Vacation Rental Reports	-	-	-	-	-	-	-	-	25,000	-	-	25,000
		Austin Business Journal	-	-	-	-	-	-	-	-	-	-	300	300
		CVENT Lead Users	-	-	-	-	-	700	-	-	-	-	-	700
		Digiday	400	-	-	-	-	-	-	-	700	-	-	1,100
		Galveston Daily News	300	-	900	-	-	-	-	-	300	-	-	1,500
		Goodnotes	200	-	100	-	-	-	-	-	-	-	-	300
		Houston Business Journal	-	-	-	-	100	-	-	-	-	-	-	100
		Houston Chronicle	-	-	400	-	-	-	-	-	-	-	-	400
		Open AI	100	-	-	-	-	-	-	-	-	-	-	100
		Social Media Examiner	2,000	-	-	-	-	-	-	-	-	-	-	2,000
		Source Strategies	-	-	-	-	-	-	-	-	1,000	-	-	1,000
		STR Report (Destination& Trend) Costar	-	-	-	-	-	-	-	-	25,000	-	-	25,000
			\$ 3,000	\$ -	\$ 1,400	\$ -	\$ 100	\$ 700	\$ -	\$ -	\$ 52,000	\$ -	\$ 300	\$ 57,500
5150	Floral	Floral	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ 500
5155	Office Supplies	Office Supplies	\$ 1,000	\$ 2,000	\$ 2,000	\$ 500	\$ 500	\$ 2,000	\$ 500	\$ 2,000	\$ 2,000	\$ -	\$ 300	\$ 12,800
5162	Signage	Visitor's Center Signage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ 2,000
5164	Meeting & Seminars	American Marketing Assn (AMA)	500	-	-	-	-	-	-	-	-	-	-	500
		CVB Hotel/Partner GM Meetings	300	-	-	-	-	-	-	-	-	-	-	300
		Galveston Chamber of Commerce Events	1,000	-	800	-	-	-	-	-	500	-	-	2,300
		Galv Hotel & Lodging Assn (GHLA)	800	500	800	-	-	200	-	-	4,000	-	-	6,300
		IAEE Meetings	-	-	-	-	-	-	-	-	-	-	200	200
		Various opportunities	-	-	-	-	-	-	-	-	1,000	-	-	1,000
		MPI Meetings	-	-	-	-	-	-	-	-	-	-	200	200
		MPI-HAC	-	-	-	-	500	-	-	-	-	-	-	500
		PRSA Monthly Meetings	-	-	400	-	-	-	-	-	-	-	-	400
		PRSA Webinars	-	-	400	-	-	-	-	-	-	-	-	400
		TSAE Meetings	-	-	-	-	-	-	-	-	-	-	200	200
		Webinars and Seminars	2,000	-	-	-	-	200	-	-	-	-	-	2,200
			\$ 4,600	\$ 500	\$ 2,400	\$ -	\$ 500	\$ 400	\$ -	\$ -	\$ 5,500	\$ -	\$ 600	\$ 14,500
5165	Memberships	American Marketing Assn (AMA)	300	-	-	-	-	-	-	-	-	-	-	300
		C-Crewe Galveston Chamber	-	-	-	-	-	-	-	-	300	-	-	300
		CMCA (Christian Meeting & Conv Assoc)	-	-	-	-	-	-	300	-	-	-	-	300
		DI Membership	-	-	-	-	-	-	-	-	10,000	-	-	10,000
		DI Membership MINT	-	-	-	-	-	-	-	-	6,000	-	-	6,000
		ESPA (\$365/ea)	-	-	-	-	-	700	-	-	-	-	-	700
		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 (Hou First)	-	-	-	-	-	-	-	-	12,500	-	-	12,500
		IAEE (All)	-	-	-	-	-	-	-	-	2,500	-	-	2,500
		IAFE	-	-	-	-	-	-	-	-	2,500	-	-	2,500
		Leadership Galveston	-	-	-	-	-	-	-	-	2,400	-	-	2,400
		MPI-HAC	-	-	-	-	600	-	-	-	-	-	-	600
		MPI-THCC	-	-	-	-	-	-	-	-	-	-	500	500
		NATJA - N Amer Travel Journalists Assoc.	-	-	500	-	-	-	-	-	-	-	-	500
		Energy Industry Support International	-	-	-	-	500	-	-	-	-	-	-	500
5165	Memberships (Continued)	Outdoor Writers	-	-	500	-	-	-	-	-	-	-	-	500
		Downtown Partnership	-	-	-	-	-	-	-	-	2,500	-	-	2,500
		PCMA	-	-	-	-	-	-	-	-	500	-	-	500
		PRSA	-	-	1,000	-	-	-	-	-	-	-	-	1,000
		Ragan PR	-	-	1,000	-	-	-	-	-	-	-	-	1,000
		Rotary	-	-	2,200	-	-	-	-	-	1,100	-	-	3,300

Fiscal Year 2026 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	Destination Svcs	Public Relations	Travel Trade	National Sales	Sales & Services	SMERF Sales	Visitor's Center	Admin Dept	Non-HOT	Austin Sales	
		SATW	-	-	400	-	-	-	-	-	-	-	-	400
		Sports ETA	-	-	-	-	-	1,200	-	-	-	-	-	1,200
		Staples	-	-	-	-	-	-	-	-	100	-	-	100
		TACVB (All)	-	-	-	-	-	-	-	-	2,100	-	-	2,100
		Texas Travel Alliance (TTIA)	-	-	-	-	-	-	-	-	18,000	-	-	18,000
		THLA Annual	-	-	-	-	-	-	-	-	35,000	-	-	35,000
		Tourism Cares	-	1,500	-	-	-	-	-	-	-	-	-	1,500
		Travel & Tourism Research Asso.	1,000	-	-	-	-	-	-	-	1,000	-	-	2,000
		TSAE	-	-	-	-	-	-	-	-	-	-	500	500
		US Travel membership	-	-	-	-	-	-	-	-	7,000	-	-	7,000
		VRMA (Vacation Rental Management)	-	-	-	-	-	-	-	-	1,000	-	-	1,000
		Women in Sports	-	-	-	-	-	100	-	-	-	-	-	100
		Ydrink/Ystay	1,300	-	-	-	-	-	-	-	-	-	-	1,300
			\$ 2,900	\$ 1,500	\$ 5,600	\$ -	\$ 1,100	\$ 2,000	\$ 300	\$ -	\$ 122,500	\$ -	\$ 1,000	\$ 136,900
5166	Travel	Administration Travel	-	-	-	-	-	-	-	-	60,300	-	-	60,300
		Destination Services Travel	-	10,200	-	-	-	-	-	-	-	-	-	10,200
		Marketing Team Travel	13,400	-	-	-	-	-	-	-	-	-	-	13,400
		SMERF Travel	-	-	-	-	-	-	1,100	-	-	-	-	1,100
		Travel Trade	-	-	-	2,100	-	10,200	-	-	-	-	-	12,300
			\$ 13,400	\$ 10,200	\$ -	\$ 2,100	\$ -	\$ 10,200	\$ 1,100	\$ -	\$ 60,300	\$ -	\$ -	\$ 97,300
5167	CTA Expenses	Contract Renewal Fee	-	11,500	-	-	-	-	-	-	-	-	-	11,500
		CTA Certificates & Pins	-	1,000	-	-	-	-	-	-	-	-	-	1,000
		Networking Events	-	500	-	-	-	-	-	-	-	-	-	500
		New Certification Program Fees	-	20,000	-	-	-	-	-	-	-	-	-	20,000
			\$ -	\$ 33,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,000
5175	Office Lease/Rent/Offsite Storage	Galveston Chamber of Commerce VIC Partnership	-	-	-	-	-	-	-	30,000	-	-	-	30,000
		Offsite Storage for Assets	-	6,600	-	-	-	-	-	-	12,000	-	-	18,600
		Island Soul Storage	-	-	-	-	-	-	-	-	27,000	-	-	27,000
		Vici Storage rent	-	2,400	-	-	-	-	-	-	-	-	-	2,400
		601 Tremont (\$18,128.94/qtr)	-	-	-	-	-	-	-	-	82,900	-	-	82,900
			\$ -	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ 121,900	\$ -	\$ -	\$ 160,900
5189	Telephone/Cells/Internet	Cell Reimburse (\$75/mth ea)	7,200	2,700	3,600	900	900	2,700	900	-	2,700	-	900	22,500
		Internet Svc Reimburse (\$75/mth ea)	-	-	-	-	900	-	900	-	-	-	900	2,700
		AT&T Phone Services	-	-	-	-	-	-	-	-	4,000	-	-	4,000
		Comcast Cable (\$110/mth)	-	-	-	-	-	-	-	-	12,000	-	-	12,000
		T-Mobile Hot Spots (\$30/ea per mth)	1,200	1,600	-	-	-	-	-	-	800	-	-	3,600
		T-Mobile Cell Service	300	-	-	-	-	-	-	-	-	-	-	300
		Ring Central (\$75/mth) GCS	-	-	-	-	-	-	-	-	900	-	-	900
		Galveston Computer Solutions (3CX)	-	-	-	-	-	-	-	-	11,000	-	-	11,000
		Upgrades (repairs, equipment, etc.)	1,500	-	-	-	-	-	-	-	1,000	-	200	2,700
			\$ 10,200	\$ 4,300	\$ 3,600	\$ 900	\$ 1,800	\$ 2,700	\$ 1,800	\$ -	\$ 32,400	\$ -	\$ 2,000	\$ 59,700
5200	Audit Fees	Financial Audit (Annual)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,100	\$ -	\$ -	\$ 48,100
5202	Legal Fees	Legal Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 38,400	\$ -	\$ -	\$ 38,400
5204	Professional Fees	Cost Allocation Study Annual (1/6 of \$7500)	-	-	-	-	-	-	-	-	1,500	-	-	1,500
		State Advocate	-	-	-	-	-	-	-	-	-	72,000	-	72,000
		National Advocate	-	-	-	-	-	-	-	-	-	72,000	-	72,000
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 144,000	\$ -	\$ 145,500
5230	Insurance	Auto Property	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,800	\$ -	\$ -	\$ 2,800

**Fiscal Year 2026 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	Destination Svcs	Public Relations	Travel Trade	National Sales	Sales & Services	SMERF Sales	Visitor's Center	Admin Dept	Non-HOT	Austin Sales	
5232	Insurance	Liability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	28,400	\$ -	\$ -	\$ 28,400
5242	M & R Equipment	Vehicle Repairs	1,500	3,000	1,000	-	500	500	-	1,000	1,000	-	500	9,000
		Vehicles (Golf Cart, SUV, Van,VICi)	-	3,000	-	-	-	-	-	-	-	-	-	3,000
			\$ 1,500	\$ 6,000	\$ 1,000	\$ -	\$ 500	\$ 500	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 500	\$ 12,000
5250	Capital Improvement	Various	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5252	Equipment	Video Photography Equip	5,000	-	-	-	-	-	-	-	-	-	-	5,000
		Mobile VIC (Events, Updates etc)	-	3,000	-	-	-	-	-	-	-	-	-	3,000
		Mini Mobile VIC	-	3,000	-	-	-	-	-	-	-	-	-	3,000
		Spare Parts	-	3,000	-	-	-	-	-	-	-	-	-	3,000
			\$ 5,000	\$ 9,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,000
5254	Small Tools & Equip	Small Tools & Equip	\$ 5,000	\$ 5,000	\$ 5,000	\$ 500	\$ 500	\$ 1,000	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ 300	\$ 27,300
5260	Gasoline	Gasoline	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3,000	\$ -	\$ -	\$ 3,000
5300	Marketing Travel	Tradeshows, Conferences, & Industry Events	\$ -	\$ 5,300	\$ -	\$ 47,300	\$ 24,500	\$ 64,500	\$ 36,400	\$ -	\$ -	\$ -	\$ 34,800	\$ 215,800
5301	Marketing Co-op (Partner Reimbursed)	SWSC Booth	-	-	-	-	-	-	-	-	-	-	(3,000)	(3,000)
		SWSC Top Client Dinner	-	-	-	-	-	-	-	-	-	-	(8,000)	(8,000)
		Adventure Client Event	-	-	-	-	-	-	-	-	-	-	(6,000)	(6,000)
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (17,000)	\$ (17,000)
5305	Advertising	Media Advertising	\$ 2,369,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,369,000
5315	Media Production	Video Services	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000
5320	Public Relations Hosted Events	Advocacy Conference	-	-	2,000	-	-	-	-	-	-	-	-	2,000
		Communications Conference (IMM)	-	-	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	-	-	12,000	-	-	-	-	-	-	-	-	12,000
		In Market Paid Segmentsx4	-	-	12,000	-	-	-	-	-	-	-	-	12,000
		Individual Media FAMs	-	-	12,000	-	-	-	-	-	-	-	-	12,000
		International Media Marketplace	-	-	12,000	-	-	-	-	-	-	-	-	12,000
		International Media Opportunities	-	-	5,000	-	-	-	-	-	-	-	-	5,000
		Juneteenth FAM	-	-	3,000	-	-	-	-	-	-	-	-	3,000
		NATJA Conference & Media Mktplace	-	-	2,500	-	-	-	-	-	-	-	-	2,500
		PR Opportunities and Events	-	-	500	-	-	-	-	-	-	-	-	500
		PRSA Travel & Tourism Conference	-	-	2,500	-	-	-	-	-	-	-	-	2,500
		Satellite Media Tour	-	-	20,000	-	-	-	-	-	-	-	-	20,000
		SATW Conference	-	-	3,500	-	-	-	-	-	-	-	-	3,500
		Texas Tourism Media Missions	-	-	8,000	-	-	-	-	-	-	-	-	8,000
		Travel Writer FAM-x2	-	-	12,000	-	-	-	-	-	-	-	-	12,000
			\$ -	\$ -	\$ 127,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 127,000
5325	Local Marketing	Winter Texans Reception	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000
5335	Photography	Galveston Tourism Images	50,000	-	-	-	-	-	-	-	-	-	-	50,000
		Galveston Tourism Video	15,000	-	-	-	-	-	-	-	-	-	-	15,000
			\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,000

**Fiscal Year 2026 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	Destination Svcs	Public Relations	Travel Trade	National Sales	Sales & Services	SMERF Sales	Visitor's Center	Admin Dept	Non-HOT	Austin Sales	
5340	Promotion Materials	Activation Events at Festivals	-	15,000	-	-	-	-	-	-	-	-	-	15,000
		Client Promotional Items	-	-	-	-	-	-	-	-	7,500	-	-	7,500
		Holiday Promotions	7,500	-	-	-	-	-	-	-	-	-	-	7,500
		Media FAMS	-	-	7,500	-	-	-	-	-	-	-	-	7,500
		Spring/Summer Promotions	15,000	-	-	-	-	-	-	-	9,000	-	-	24,000
		Sales Calls/ Sales Blitz/Conv Solicitation	-	-	-	1,200	1,000	5,000	1,000	-	-	-	5,000	13,200
			\$ 22,500	\$ 15,000	\$ 7,500	\$ 1,200	\$ 1,000	\$ 5,000	\$ 1,000	\$ -	\$ 16,500	\$ -	\$ 5,000	\$ 74,700
5345	Advertising	Stewart Beach	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000
5348	Advertising	R. A. Apffel Park	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000
5352	Business Development	Incentive Funds to Attract Groups	-	-	-	-	-	-	-	-	183,000	-	-	183,000
		Business Development (Incubator,TSAE)	-	-	-	-	-	-	-	-	200,000	-	-	200,000
		Cheer Competition	-	-	-	-	-	-	-	-	20,000	-	-	20,000
		CVENT Diamond Listing	-	-	-	-	-	-	-	-	30,000	-	-	30,000
		CVENT Feature Listing	-	-	-	-	-	-	-	-	10,000	-	-	10,000
		Helmsbriscoe	-	-	-	-	-	-	-	-	7,000	-	-	7,000
		Santa Hustle	-	-	-	-	-	-	-	-	10,000	-	-	10,000
		Tourism Summit	-	-	-	-	-	-	-	-	100,000	-	-	100,000
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 560,000	\$ -	\$ -	\$ 560,000
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
		TSAE Annual Sponsorship	-	-	-	-	-	-	-	-	-	-	20,000	20,000
			\$ -	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ -	\$ 71,500	\$ -	\$ 29,500	\$ 101,500
5365	Postage	Postage Purchases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000
5370	Courier Service	Courier Services	\$ 300	\$ 200	\$ 200	\$ 500	\$ 500	\$ 200	\$ 300	\$ -	\$ 1,000	\$ -	\$ 1,000	\$ 4,200
5385	Collateral	Annual Report	3,000	-	-	-	-	-	-	-	-	-	-	3,000
		Bucket List Brochure	5,000	-	-	-	-	-	-	-	-	-	-	5,000
		Beach Park Brochure	3,000	-	-	-	-	-	-	-	-	-	-	3,000
		Calendar Bookmarks	5,000	-	-	-	-	-	-	-	-	-	-	5,000
		Coloring Books	7,000	-	-	-	-	-	-	-	-	-	-	7,000
		Cultural Heritage Collateral	7,000	-	-	-	-	-	-	-	-	-	-	7,000
		Holiday Brochures	8,000	-	-	-	-	-	-	-	-	-	-	8,000
		Maps	7,000	-	-	-	-	-	-	-	-	-	-	7,000
		Tree Sculpture & Turtle Brochures	7,000	-	-	-	-	-	-	-	-	-	-	7,000
		Visitor Guide-Island Soul	-	-	-	-	-	-	-	-	200,000	-	-	200,000
		Winter Texas Brochures	1,000	-	-	-	-	-	-	-	-	-	-	1,000
			\$ 53,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ 253,000
5390	Site Tours/ Conv Solicitation	EGI/Mini FAM	-	-	-	-	-	-	2,000	-	-	-	-	2,000
		Festivals/Events/Influencers	10,000	7,500	-	-	-	-	-	-	-	-	-	17,500
		Partner Relations	-	3,000	-	-	-	-	500	-	2,000	-	-	5,500
		Site Tours/FAMs	8,000	3,000	-	7,500	7,500	12,000	7,500	-	7,500	-	12,000	65,000
		Opportunities	-	-	-	2,000	-	2,000	500	-	-	-	1,000	5,500
			\$ 18,000	\$ 13,500	\$ -	\$ 9,500	\$ 7,500	\$ 14,000	\$ 10,500	\$ -	\$ 9,500	\$ -	\$ 13,000	\$ 95,500

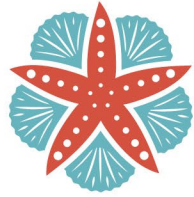
Fiscal Year 2026 Budget
Tourism Development Fund
Line Item Support

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	Destination Svcs	Public Relations	Travel Trade	National Sales	Sales & Services	SMERF Sales	Visitor's Center	Admin Dept	Non-HOT	Austin Sales	
5635	Training	Adobe MAX	1,400	-	-	-	-	-	-	-	-	-	-	1,400
		Destination International	-	700	-	-	-	-	-	-	-	-	-	700
		ESPA	-	800	-	-	-	-	-	-	-	-	-	800
		TTA Tourism Summit	2,000	-	-	-	-	-	-	-	-	-	-	2,000
		HR Supervisory Training	-	-	-	-	-	-	-	-	3,200	-	-	3,200
		Pop-up Training Opportunities	2,000	-	2,000	-	500	-	-	-	-	-	500	5,000
		Destination International	2,000	-	-	-	-	-	-	-	-	-	-	2,000
		Professional Development	-	-	-	-	-	-	-	-	10,000	-	-	10,000
		Social Media Marketing World	3,000	-	-	-	-	-	-	-	-	-	-	3,000
		Staff Training (Retreat, etc)	-	-	-	-	-	5,000	-	-	6,500	-	-	11,500
		Tourism Academy	2,000	-	-	-	-	-	-	-	1,000	-	-	3,000
		TTA Tourism College	1,000	300	-	3,000	-	-	-	-	-	-	-	4,300
		TTRA Marketing Outlook Forum	2,000	-	-	-	-	-	-	-	-	-	-	2,000
5635	Training (continued)	Webinars/Online Training	2,000	-	-	-	-	-	-	-	-	-	-	2,000
			\$17,400	\$ 1,800	\$ 2,000	\$ 3,000	\$ 500	\$ 5,000	\$ -	\$ -	20,700	\$ -	\$ 500	\$ 50,900
7006	Special Projects - Board Approval Required	Downtown Holiday Lighting Program	-	-	-	-	-	-	-	-	85,000	-	-	85,000
		Wayfinding Signage and Gateways	-	-	-	-	-	-	-	-	1,125,000	-	-	1,125,000
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,210,000	\$ -	\$ -	\$ 1,210,000
7007	Revenue Share	Revenue Sharing - Non HOT	-	-	-	-	-	-	-	-	-	152,900	-	152,900
		Revenue Sharing - HOT	-	-	-	-	-	-	-	-	-	-	-	-
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	152,900	\$ -	\$ 152,900
8000	Transfers	General Fund Allocation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	924,480	\$ -	\$ -	\$ 924,480
		Grand Total Expenses - ALL Departments	\$ 2,942,600	\$ 143,300	\$ 258,200	\$ 68,400	\$ 41,600	\$ 112,400	\$ 52,800	\$ 83,200	\$ 6,722,500	\$ 296,900	\$ 76,400	\$ 10,801,300

Park Board of Trustees of the City of Galveston
Fiscal Year 2026

Park (Enterprise) Fund Budgets





GALVESTON PARK BOARD

East End Lagoon:

Revenue Sources:

- Grants increased by \$843,800 (54.8%) from FY2025 to FY2026.
 - Based on projections provided by the Director of Coastal Projects.
- City of Galveston revenue sources remained constant at \$50,000 from FY2025 to FY2026.
 - The funds are provided by the city by vote of City Council.
- Cash Use increased by \$407,000 (118.6%) from FY2025 to FY2026.
 - The RESTORE grant is 100% reimbursable, so any cash use will be recuperated when reimbursements are received.
- Total revenue increased by \$1,251,200, (64.7%) from FY2025 to FY2026.

Expenses:

- Material, Supplies, Services, etc. expenses decreased by \$900 (10.2%) from FY2025 to FY2026.
- Grants increased by \$1,252,100 (65.1%) from FY2025 to FY2026.
 - Based on projections provided by the Director of Coastal Projects.
- Total expenses increased by \$1,252,100 (64.7%) from FY2025 to FY2026

Revenue Over/(Under) Expenses:

- The budgeted net cash impact results in a projected negative fund balance of \$46,300.
 - 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 2026 Budget

Summary - All Departments

Revenue	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget	FY2026 vs FY2025	
					\$ Increase / (Decrease)	% Increase / (Decrease)
City of Galveston	50,000	50,000	50,000	50,000	-	0.0%
Grant	19,013	-	1,539,100	2,382,900	843,800	54.8%
Cash Use	-	-	343,600	751,000	407,400	118.6%
Total Revenue:	69,013	50,000	1,932,700	3,183,900	1,251,200	64.7%

Expenses	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget	FY2026 vs FY2025	
					\$ Increase / (Decrease)	% Increase / (Decrease)
Personnel Expense	568	-	-	-	-	#DIV/0!
Materials, Supplies, & Services	4,820	3,700	8,800	7,900	(900)	-10.2%
Grants	19,013	-	1,923,900	3,176,000	1,252,100	65.1%
Total Expense:	24,400	3,700	1,932,700	3,183,900	1,251,200	64.7%

Revenue Over/(Under) Expense:	44,612	46,300	-	-	(46,300)	#DIV/0!
--------------------------------------	---------------	---------------	----------	----------	-----------------	----------------

FY2026 Projected Beginning Fund Balance: 191,900
 Net Cash Impact FY2026: (751,000)
FY2026 Projected Ending Fund Balance: (559,100)

* 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 FY2027.

East End Lagoon - Fiscal Year 2026 Budget

Account Code	Account Title	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget
4650	Grant Proceeds	19,013	-	1,539,100	2,382,900
4665	FEMA Reimbursement	-	-	-	-
4670	City of Galveston Reimbursement	50,000	50,000	50,000	50,000
4699	Nonrecurring Revenue Source	-	-	343,600	751,000
Total Revenue:		69,013	50,000	1,932,700	3,183,900

Personnel

5000	Salaries	500	-	-	-
5050	Payroll Taxes	38	-	-	-
5055	Pension Plan	25	-	-	-
5065	Workers Compensation	5	-	-	-
Total Personnel Expense:		568	-	-	-

Other Expenses

5162	Signage	549	-	5,300	4,000
5200	Audit Fees	171	-	-	-
5407	Grant	19,013	-	1,923,900	3,176,000
5420	Port-o-lets	4,100	3,700	3,500	3,900
Total Other Expenses:		23,833	3,700	1,932,700	3,183,900

EEL Total Expense: 24,400 3,700 1,932,700 3,183,900

EEL Total Revenue Over/(Under) Expense: 44,612 46,300 - -

Fiscal Year 2026 Budget
 East End Lagoon
 Line Item Support

Dept 70
Administration

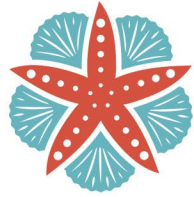
<u>Account</u>	<u>Name</u>	<u>Description</u>	<u>Income</u>
4650	Grant Proceeds	RESTORE Ph 1A	\$ (2,382,000)

4670	City Reimbursement	City Reimbursement	\$ (50,000)
------	--------------------	--------------------	-------------

<u>Account</u>	<u>Name</u>	<u>Description</u>	<u>Cost</u>
5162	Signage	Code of Conduct/Wayfinding/ Panels	\$ 4,000

5407	Grant-Matching Expense	RESTORE Ph 1A	\$ 3,176,000
------	------------------------	---------------	--------------

5420	Port-O-Lets	Port-O-Lets	\$ 3,900
------	-------------	-------------	----------



GALVESTON PARK BOARD

R.A. Apffel – East Beach:

Revenue Sources:

- Admissions revenue increased by \$37,300 (6.1%) from FY2025 to FY2026.
- Other revenue increased by \$65,000 (69.7%) from FY2025 to FY2026.
- Transfers remained constant at \$120,000 from FY2025 to FY2026.
 - This is a transfer from the settlement fund to cover the berm removal and vegetation mitigation.
- Total revenue increased by \$102,300 (12.4%) from FY2025 to FY2026.

Expenses:

- Personnel expenses increased by \$200 (.1%) from FY2025 to FY2026.
 - This aligns with FY2025 projections while still allowing for a 4% merit increase.
- Material, Supplies, Services, etc. expenses decreased by \$18,200 (7.9%) from FY2025 to FY2026.
- Capital expenses decreased by \$66,000 (32.8%) from FY2025 to FY2026.
 - Other capital expenditures include berm removal/vegetation mitigation to help with flooding.
- Debt service and leased vehicles are budgeted at \$21,300, which is a \$5,000 increase compared to FY2025.
 - Includes leased vehicles.
- Transfers-out increased by \$1,865 (2%) from FY2025 to FY2026.
- Total expenses decreased by \$77,135 (9.4%) from FY2025 to FY2026.

Revenue Over/(Under) Expenses:

- There's a revenue over expenses of \$50,335 for FY2026.
- The projected ending fund balance is negative \$1,731,765, 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 FY2025 to FY2026 for R.A. Apffel Park. However, there is a positive budgeted net income for FY2026, demonstrating staff's ability to do more with less.

R.A. Apffel Park - East Beach - Fiscal Year 2026 Budget

Summary - All Departments

Revenue	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget	FY2026 vs FY2025	
					\$ Increase / (Decrease)	% Increase / (Decrease)
Admissions	438,309	653,368	614,700	652,000	37,300	6.1%
Other	145,520	101,600	93,300	158,300	65,000	69.7%
Transfers	-	120,000	120,000	120,000	-	0.0%
Total Revenue:	583,830	874,968	828,000	930,300	102,300	12.4%

Expenses	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget	FY2026 vs FY2025	
					\$ Increase / (Decrease)	% Increase / (Decrease)
Personnel Expense	244,967	269,205	273,500	273,700	200	0.1%
Materials, Supplies, & Services	208,018	240,876	231,400	213,200	(18,200)	-7.9%
Special Projects	178	-	-	-	-	#DIV/0!
Debt & Leased Equipment	9,962	8,633	16,300	21,300	5,000	30.7%
Capital	1,853	81,000	201,000	135,000	(66,000)	-32.8%
Transfers	107,047	97,850	95,500	97,365	1,865	2.0%
Total Expense:	572,026	697,564	817,700	740,565	(77,135)	-9.4%
Total Depreciation:	148,888	142,800	-	139,400		
Revenue Over/(Under) Expense:	(137,084)	34,604	10,300	50,335	40,035	388.7%

FY2026 Projected Beginning Fund Balance: (1,782,100)

Net Cash Impact FY2026: 50,335

FY2026 Projected Ending Fund Balance: (1,731,765)

R.A. Appfel Park - East Beach - Fiscal Year 2026 Budget

Department 51 - BUFs

Account Code	Account Title	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget
4050	Loan/Line of Credit Proceeds	-	-	-	15,000
4200	Admissions	-	313,368	602,700	640,000
4210	Beach Park Pass Revenue	16,167	25,000	12,000	12,000
4212	Admissions - \$12	7,032	-	-	-
4214	Admissions - \$15	415,110	315,000	-	-
Total Revenue:		438,309	653,368	614,700	667,000

Personnel

5000	Salaries	172,568	196,235	168,300	175,000
5038	Overtime	316	9	3,000	3,000
5042	Incentive Salary	2,744	2,400	2,400	2,400
5048	Contract Labor	1,560	-	2,600	2,600
5050	Payroll Taxes	11,949	15,000	12,900	12,900
5055	Defined Contribution Plan	3,385	3,115	5,900	5,900
5060	Employee Insurance	25,642	22,668	34,000	23,500
5061	Employee Insurance Contingency	-	-	3,400	2,400
5065	Workers Compensation	6,285	2,900	12,600	11,300
5070	TEC - Unemployment	2,820	2,664	200	200
5071	Leave Liability Accrual Expense	(1,590)	-	1,000	1,000
5075	Uniforms	1,053	274	3,200	600
5080	Market/Merit Increase	-	-	6,700	4,800
Total Personnel Expense:		226,731	245,266	256,200	245,600

Other Expenses

5100	Alarm Systems	2,173	2,965	2,100	2,100
5117	Bank Charges	7,822	6,700	2,500	2,500
5118	Cash Over/Short	1,607	150	-	-
5120	Cleaning Supplies	65	1,000	4,000	4,000
5125	Contract Services	11,448	18,700	18,700	17,600
5135	Data Process/Soft Maintenance	4,579	5,383	5,000	4,700
5155	Office Supplies	306	500	1,800	1,200
5156	Interest Expense	772	100	100	100
5157	Paper Goods	2,472	2,123	3,700	3,200
5162	Signage	-	-	200	-
5163	Licenses/Permits	-	100	100	100
5164	Meetings & Seminars	(47)	-	1,000	100
5175	Office Rent	618	1,200	1,200	1,200
5185	Supplies	2,463	2,500	5,300	4,500
5187	Tickets	1,473	2,500	500	500
5189	Telephone/Cells/Internet	4,242	4,300	8,400	9,100
5190	Utilities/Elec/Gas/Water	5,822	7,007	7,000	7,000
5200	Audit Fees	5,597	5,100	5,100	5,100
5202	Legal Fees	1,371	2,233	1,000	800
5204	Professional Fees	-	-	4,500	1,200
5230	Insurance - Auto/Property	95,785	61,244	97,800	97,800
5232	Insurance - Liability	4,252	3,686	4,500	4,500
5240	M&R- Bldgs.	16,510	73,541	20,300	9,000
5242	M & R - Equip.	10,787	11,888	5,200	8,500
5250	Capital Improvements	1,853	81,000	81,000	15,000

R.A. Apffel Park - East Beach - Fiscal Year 2026 Budget

Department 51 - BUFs

Account Code	Account Title	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget
5251	FFE/Capital - Financed	-	-	-	5,000
5253	Leased Equipment	6,321	8,533	16,200	16,200
5254	Small Tools & Equipment	8,079	2,040	6,500	4,400
5260	Gasoline	5,434	5,508	3,700	4,800
5420	Port-o-lets	8,903	8,515	8,500	8,500
5625	First Aid Supplies	-	-	1,000	200
5710	Trash Barrel Liners	2,804	3,000	3,500	3,500
6600	Depreciation Lease Assets	1,765			
7001	New Special Projects	178	-	-	-
7100	Radio Expense	-	-	1,700	1,200
Total Other Expenses:		215,453	321,516	322,100	243,600

Transfers

8000	Transfer - General Fund	43,831	30,800	30,800	32,665
8006	Transfer - Beach Patrol	57,416	60,000	60,000	60,000
Total Transfers:		101,247	90,800	90,800	92,665

Dept 51 Total Expense: 543,431 657,582 669,100 581,865

Dept 51 Total Revenue Over/(Under) Expense: (105,122) (4,214) (54,400) 85,135

R.A. Appfel Park - East Beach - Fiscal Year 2026 Budget

Department 52 - Non-BUF

Account Code	Account Title	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget
4041	Concession Agreement-Unrestric	50,108	48,600	48,600	48,600
4338	Special Event Revenue	67,820	40,000	31,700	81,700
4340	Pavilion Rental	935	13,000	13,000	13,000
4666	Insurance Reimbursementt	15,333	-	-	-
4682	Gain on Disposition of Asset	11,325	-	-	-
4740	Transfer - Debt Service	-	120,000	120,000	120,000
Total Revenue:		145,520	221,600	213,300	263,300

Personnel

5000	Salaries	15,610	16,607	10,600	18,300
5042	Incentive Salary	-	1,100	1,100	1,100
5050	Payroll Taxes	1,153	1,325	900	1,400
5055	Defined Contribution Plan	780	830	600	1,400
5060	Employee Insurance	164	228	1,300	2,300
5061	Employee Insurance Contingency	-	-	200	200
5065	Workers Compensation	453	400	400	700
5078	Drug Testing/Background CK	75	2,348	1,700	1,700
5080	Market/Merit Increase	-	-	500	1,000
Total Personnel Expense:		18,236	23,939	17,300	28,100

Other Expenses

5117	Bank Charges	1,477	353	-	-
5135	Data Process/Soft Maintenance	197	5,790	6,000	3,100
5155	Office Supplies	109	31	-	-
5156	Interest Expense	104	-	-	-
5164	Meetings & Seminars	94	18	-	900
5165	Memberships	15	200	200	100
5166	Travel	-	-	300	700
5170	Miscellaneous	293	100	100	-
5185	Supplies	-	-	-	700
5232	Insurance - Liability	437	-	-	-
5250	Capital Improvements	-	-	120,000	120,000
5635	Training	833	2,300	-	400
6601	Depreciation SBITA Assets	1,000	-	-	-
Total Other Expenses:		4,558	8,993	126,600	125,900

R.A. Apffel Park - East Beach - Fiscal Year 2026 Budget

Department 52 - Non-BUF

Account Code	Account Title	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget
Depreciation - Department 90					
6500	Depreciation-Other Improvements	5,083	4,900	-	4,800
6505	Depreciation-Building	109,154	104,700	-	102,200
6510	Depreciation-Building Improvements	13,905	13,300	-	13,000
6515	Depreciation-Machine & Equipment	20,009	19,200	-	18,700
6550	Depreciation-Playground Equipment	737	700	-	700
Total Depreciation:		148,888	142,800	-	139,400
Transfers					
8000	Transfer - General Fund	5,800	7,050	4,700	4,700
Total Transfers:		5,800	7,050	4,700	4,700
Dept 52 & 90 Total Expense:		177,482	182,782	148,600	298,100
Dept 52 & 90 Total Revenue Over/(Under) Expense:		(31,962)	38,818	64,700	(34,800)
RA Grand Total Revenue Over/(Under) Expense:		(137,084)	34,604	10,300	50,335

**Fiscal Year 2026 Budget
R.A. Apfel
Line Item Support**

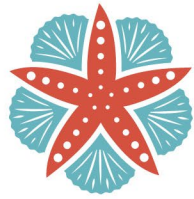
<u>Account</u>	<u>Name</u>	<u>Description</u>	<u>Dept 51 Beach User Cost</u>	<u>Dept 52 Other Cost</u>	<u>Dept 90 Depreciation Cost</u>
5000	Salaries		\$ 175,000	\$ 18,300	\$ -
5038	Overtime		\$ 3,000	\$ -	\$ -
5042	Incentive Salary	Park Manager Incentive	\$ 2,400	\$ 1,100	\$ -
5048	Contract Labor		\$ 2,600	\$ -	\$ -
5050	Payroll Taxes		\$ 12,900	\$ 1,400	\$ -
5055	Defined Contribution Plan		\$ 5,900	\$ 1,400	\$ -
5060	Employee Insurance		\$ 23,500	\$ 2,300	\$ -
5061	Emp. Ins. Contingency		\$ 2,400	\$ 200	\$ -
5065	Workers Comp Insurance		\$ 11,300	\$ 700	\$ -
5070	TEC-Unemployment		\$ 200	\$ -	\$ -
5071	Leave Liability Accrual		\$ 1,000	\$ -	\$ -
5075	Uniforms	UV Shirts, Manager Shirts, Hats, Straw Hats	500	-	-
		EDOCO	30	-	-
		EM Allocation	70	-	-
			\$ 600	\$ -	\$ -
5078	Drug/Background Checks	Drug Tests & Background Checks	\$ -	\$ 1,700	\$ -
5080	Market/Merit Increase	4% Market/Merit Pool	\$ 4,800	\$ 1,000	\$ -
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)	1,000	-	-
		Backflow Inspection (Annual)	400	-	-
		Fire Extinguisher & Alarm Inspections	100	-	-
		Miscellaneous	500	-	-
			\$ 17,600	\$ -	\$ -
5135	Data Process/Software Mtc	GCS IT Annual Support & Managed Services	4,100	-	-
		Facility Dude Software (Annual)	600	-	-
		Recreation Management Software	-	3,100	-
			\$ 4,700	\$ 3,100	\$ -
5155	Office Supplies	General Office Supplies	1,080	-	-
		Event Manager Allocation for Office Supplies	90	-	-
		EDOCO	30	-	-
			\$ 1,200	\$ -	\$ -
5156	Interest Expense	Interest on Line of Credit	\$ 100	\$ -	\$ -

**Fiscal Year 2026 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>	<u>Dept 90 Depreciation Cost</u>
5157	Paper Goods	Toilet Paper	3,000	-	-
		Women in Coastal Science Program Supplies	200	-	-
			\$ 3,200	\$ -	\$ -
5163	Licenses/Permits	COG Dumpster Permit	50	-	-
		Alarm Permit	50	-	-
			\$ 100	\$ -	\$ -
5164	Meetings & Seminars	TRAPS/NRPA/TLG Conferences	100	-	-
		Bridal Expo	-	900	-
			\$ 100	\$ 900	\$ -
5165	Memberships	C-Crewe	-	100	-
			\$ -	\$ 100	\$ -
5166	Travel	TRAPS/NRPA/TLG Conferences	-	340	-
		Bridal Expo	-	360	-
			\$ -	\$ 700	\$ -
5170	Miscellaneous	Team Building & Appreciation	-	-	-
			\$ -	\$ -	\$ -
5175	Office Rent	Office Space for Park Staff @ 601 Tremont	1,200	-	-
			\$ 1,200	\$ -	\$ -
5185	Supplies	Insect Repellent	500	-	-
		Lag Screws, Bolts, Hinges, Eye Bolts	4,000	100	-
		Bridal Expo Supplies	-	600	-
			\$ 4,500	\$ 700	\$ -
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	1,970	-	-
		EDOCO Cell Phone Reimbursement	90	-	-
		EM Cell Phone Reimbursement	540	-	-
			\$ 9,100	\$ -	\$ -
5190	Utilities	Water/Electricity	7,000	-	-
			\$ 7,000	\$ -	\$ -
5200	Audit Fees	External Audit	5,100	-	-
			\$ 5,100	\$ -	\$ -
5202	Legal Fees	Legal Counsel	800	-	-
			\$ 800	\$ -	\$ -
5204	Professional Fees	Maximus	1,200	-	-
			\$ 1,200	\$ -	\$ -
5230	Insurance - Auto/Property	Auto/Property Insurance	97,800	-	-
			\$ 97,800	\$ -	\$ -
5232	Insurance - Liability	Liability Insurance	4,500	-	-
			\$ 4,500	\$ -	\$ -
5240	M & R Building	Plumbing Repairs and Maintenance	1,000	-	-
		Electrical Repairs and Maintenance	500	-	-
		HVAC Maintenance	500	-	-
		ADA Ramp Door Replacement	7,000	-	-
			\$ 9,000	\$ -	\$ -
5242	M & R Equipment	Vehicle and Equipment Repairs	8,500	-	-
			\$ 8,500	\$ -	\$ -

**Fiscal Year 2026 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>	<u>Dept 90 Depreciation Cost</u>
5250	Capital Improvements	Berm Removal & Vegetation Mitigation Replace North Roll Up Door	-	120,000	-
			15,000	-	-
			\$ 15,000	\$ 120,000	\$ -
5251	Debt Service - Principal	Line of Credit Debt Service	\$ 5,000	\$ -	\$ -
5253	Leased Equipment	EFM New Lease - One Ram 1500 EFM - EFM EDOCO 2025 Toyota Tacoma 10%	16,200	-	-
			960	-	-
			\$ 16,200	\$ -	\$ -
5254	Small Tools & Equipment	Backpack Blowers Weed-eaters Volleyball Cranks Volleyball Nets	500	-	-
			400	-	-
			2,500	-	-
			1,000	-	-
			\$ 4,400	\$ -	\$ -
5260	Gasoline	Park Gasoline EDOCO EM Allocation	3,700	-	-
			200	-	-
			900	-	-
			\$ 4,800	\$ -	\$ -
5420	Port-o-Lets	4 Units	\$ 8,500	\$ -	\$ -
5625	First Aid Supplies	4 First Aid Kits 2 Eyewash Stations & Saline Solution	100	-	-
			100	-	-
			\$ 200	\$ -	\$ -
5635	Training	EDOCO	\$ -	\$ 400	\$ -
5710	Trash Barrel Liners	65 cases	\$ 3,500	\$ -	\$ -
6500	Depreciation-OT	Depreciation	\$ -	\$ -	\$ 4,800
6505	Depreciation-BU	Depreciation BLDG	\$ -	\$ -	\$ 102,200
6510	Depreciation-BU	Depreciation	\$ -	\$ -	\$ 13,000
6515	Depreciation-MA	Depreciation	\$ -	\$ -	\$ 18,700
6550	Depreciation-FU	Depreciation	\$ -	\$ -	\$ 700
7100	Radios	Airtime GCEM Misc Parts/Repairs/Batteries	700	-	-
			500	-	-
			\$ 1,200	\$ -	\$ -
8000	Transfer to General Fund	For Administrative Services Rendered	\$ 32,665	\$ 4,700	\$ -
8006	Transfer to Beach Patrol	For Security Services Rendered	\$ 60,000	\$ -	\$ -



GALVESTON PARK BOARD

Stewart Beach:

Revenue Sources:

- Admissions revenue budgeted flat from FY2025 to FY2026.
 - There are no budgeted FEMA reimbursements.
- Other revenue increased by \$100,000 (29.9%) from FY2025 to FY2026.
 - This is because of a combination of ticket sales revenue from a vintage style circus event held at the park in March 2025.
- Total revenue increased by \$100,000 (7.9%) from FY2025 to FY2026.

Expenses:

- Personnel expenses decreased by \$21,600 (5.1%) from FY2025 to FY2026.
- Material, Supplies, Services, etc. expenses increased by \$24,200 (6.8%) from FY2025 to FY2026.
- Capital expenses stayed flat at \$30,000 from FY2025 to FY2026.
- Debt Service and Leased Equipment increased slightly by \$1,000 (0.8%) compared to FY2025.
 - 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 FY2026
 - A vintage style circus event will again be held at Stewart Beach in March 2026. 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 remained flat from FY2025 to FY2026.
- Total expenses increased by \$3,600 (0.3%) from FY2025 to FY2026.
- Depreciation Expense was \$17,000.

Revenue Over/(Under) Expenses:

- There's a revenue over expenses of \$89,200 for FY2026.
- The projected ending fund balance is \$1,169,700.

The FY2026 budget illustrates a slight increase in revenue and in expenses from FY2025 to FY2026 for Stewart Beach, with a positive budgeted revenue over expense of \$89,200.

Stewart Beach - Fiscal Year 2026 Budget

Summary - All Departments

Revenue	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget	FY2026 vs FY2025	
					\$ Increase / (Decrease)	% Increase / (Decrease)
Admissions	558,161	585,743	930,500	930,500	-	0.0%
FEMA	3,722	-	-	-	-	#DIV/0!
Other	243,374	493,752	335,000	435,000	100,000	29.9%
Transfers	24,300	-	-	-	-	#DIV/0!
Total Revenue:	829,557	1,079,495	1,265,500	1,365,500	100,000	7.9%

Expenses	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget	FY2026 vs FY2025	
					\$ Increase / (Decrease)	% Increase / (Decrease)
Personnel Expense	347,642	346,250	424,200	402,600	(21,600)	-5.1%
Materials, Supplies, & Services	322,234	331,397	358,100	382,300	24,200	6.8%
Special Projects	-	180,000	180,000	180,000	-	0.0%
Debt & Leased Equipment	36,624	117,909	119,900	120,900	1,000	0.8%
Capital	952	32,059	30,000	30,000	-	0.0%
Transfers	127,999	172,937	143,500	143,500	-	0.0%
Grants	4,985	-	-	-	-	#DIV/0!
Total Expense:	840,436	1,180,552	1,255,700	1,259,300	3,600	0.3%
Total Depreciation:	249,806	-	-	17,000		
Revenue Over/(Under) Expense:	(260,685)	(101,057)	9,800	89,200	79,400	810.2%

FY2026 Projected Beginning Fund Balance: 1,080,500

Net Cash Impact FY2026: 89,200

FY2026 Projected Ending Fund Balance: 1,169,700

Stewart Beach - Fiscal Year 2026 Budget

Department 51 - BUFs

Account Code	Account Title	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget
4200	Admissions	-	-	916,500	916,500
4210	Beach Park Pass Revenue	16,166	14,000	14,000	14,000
4214	Admissions - \$15	541,995	571,743	-	-
4665	FEMA Reimbursement	-	-	-	-
Total Revenue:		558,161	628,343	930,500	930,500

Personnel

5000	Salaries	238,290	240,000	283,000	283,000
5038	Overtime	478	197	3,000	3,000
5042	Incentive Salary	2,507	3,311	5,700	5,700
5048	Contract Labor	840	-	-	-
5050	Payroll Taxes	16,626	17,517	21,700	21,700
5055	Defined Contribution Plan	5,593	4,157	5,300	5,300
5060	Employee Insurance	30,005	24,679	35,100	30,000
5061	Employee Insurance Contingency	-	-	3,500	3,000
5065	Workers Compensation	7,399	7,606	14,100	10,100
5070	TEC - Unemployment	470	3,465	1,000	1,000
5071	Leave Liability Accrual Expense	2,555	2,500	2,500	2,500
5075	Uniforms	1,317	3,100	3,100	3,100
5080	Market/Merit Increase	-	-	6,100	4,400
Total Personnel Expense:		306,080	309,931	384,100	372,800

Other Expenses

5100	Alarm Systems	2,515	830	-	-
5117	Bank Charges	7,651	9,324	10,000	10,000
5118	Cash Over/Short	362	(1,516)	-	-
5120	Cleaning Supplies	45	987	4,300	3,000
5125	Contract Services	9,889	26,502	28,300	26,900
5135	Data Process/Soft Maintenance	8,837	8,313	8,700	8,800
5155	Office Supplies	994	1,000	1,000	600
5156	Interest Expense	8,356	1,300	1,300	1,300
5157	Paper Goods	2,623	3,000	7,000	6,000
5163	Licenses/Permits	-	100	100	100
5164	Meetings & Seminars	-	100	100	100

Stewart Beach - Fiscal Year 2026 Budget

Department 51 - BUFs

Account Code	Account Title	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget
5166	Travel / Seminars	-	-	200	-
5170	Miscellaneous	-	-	300	-
5175	Office Rent	618	927	-	-
5185	Supplies	4,894	4,900	9,500	5,500
5187	Tickets	1,473	2,502	-	1,300
5189	Telephone/Cells/Internet	13,994	13,100	13,100	13,300
5190	Utilities/Elec/Gas/Water	29,847	46,000	46,000	46,000
5200	Audit Fees	8,162	5,200	5,200	5,200
5202	Legal Fees	3,432	10,000	10,000	8,000
5204	Professional Fees	24,569	1,200	1,200	1,200
5230	Insurance - Auto/Property	104,681	111,793	118,600	118,600
5232	Insurance - Liability	7,772	7,487	11,200	11,200
5240	M&R- Bldgs.	13,121	10,500	10,500	23,000
5242	M & R - Equip.	8,681	10,000	5,200	8,500
5251	FFE/Capital - Financed	-	80,800	80,800	80,800
5252	Equipment Purchase	952	32,059	30,000	30,000
5253	Leased Equipment	1,059	35,809	37,800	38,800
5254	Small Tools & Equipment	8,854	2,723	4,000	4,000
5260	Gasoline	15,700	11,870	5,800	6,100
5420	Port-o-lets	5,041	5,837	4,300	4,300
5625	First Aid Supplies	-	53	100	100
5635	Training	-	-	4,200	-
5710	Trash Barrel Liners	3,226	3,300	5,300	5,300
6600	Depreciation-Lease A	27,647	-	-	-
7100	Radio Expense	200	1,100	1,100	900
Total Other Expenses:		325,192	447,101	465,200	468,900
Transfers					
8000	Transfer - General Fund	55,816	77,900	77,900	77,900
8006	Transfer - Beach Patrol	63,083	84,037	60,400	60,400
Total Transfers:		118,899	161,937	138,300	138,300
Dept 51 Total Expense:		750,171	918,969	987,600	980,000
Dept 51 Total Revenue Over/(Under) Expense:		(192,010)	(290,626)	(57,100)	(49,500)

Stewart Beach - Fiscal Year 2026 Budget

Department 52 - Non-BUF

Account Code	Account Title	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget
4041	Concession Agreement-Unrestricted	50,436	50,800	50,800	50,800
4100	Interest Income	3	-	-	-
4300	Gross Sales - Food	20,780	33,152	32,000	32,000
4305	Gross Sales - Islander Giftshop	34,299	70,200	70,200	70,200
4338	Special Event Revenue	2,455	297,000	182,000	282,000
4425	BP/UP OFFICE RENT	99,060	-	-	-
4585	Miscellaneous Income	1,543	-	-	-
4665	FEMA Reimbursement	3,722	-	-	-
4666	Insurance Reimbursement	7,476	-	-	-
4675	Sales Tax Disco	25	-	-	-
4682	Gain on Sale of Asset	27,301	-	-	-
4740	Transfer - Debt Service	24,300	-	-	-
Total Revenue:		271,399	451,152	335,000	435,000

Personnel

5000	Salaries	34,972	27,942	27,000	18,300
5042	Incentive Salary	-	1,340	2,000	2,000
5050	Payroll Taxes	2,590	2,242	2,100	1,400
5055	Defined Contribution Plan	1,749	1,397	1,500	1,000
5060	Employee Insurance	346	551	2,800	2,600
5065	Workers Compensation	891	447	1,100	1,000
5070	TEC - Unemployment	1,014	-	-	-
5078	Drug Testing	-	2,400	2,400	2,400
5080	Market/Merit Increase	-	-	1,200	1,100
Total Personnel Expense:		41,562	36,319	40,100	29,800

Other Expenses

5117	Bank Charges	3,470	3,794	-	-
5118	Cash Over/Short	(1)	555	-	-
5125	Contract Services	-	-	-	20,000
5135	Data Process/Soft Maintenance	197	1,339	1,000	1,100
5155	Office Supplies	47	5	-	-
5156	Interest Expense	348	-	-	-
5164	Meetings & Seminars	186	3	-	200
5165	Memberships	15	100	100	200
5166	Travel	-	-	-	300
5170	Miscellaneous	14	-	-	-
5185	Supplies	-	-	-	100
5232	Insurance - Liability	874	-	-	-
5242	M & R - Equip.	409	-	-	-
5407	Grant	4,985	-	-	-
5635	Training	2,107	267	700	1,400
6005	Cost of Sales - Food	7,972	8,000	16,000	16,000
6010	Cost of sales - Goods	19,766	20,000	25,000	25,000
6601	Depreciation-SBITA	(785)	-	-	-
7006	Special Projects - Board Approval Required	-	180,000	180,000	180,000
Total Other Expenses:		39,604	214,264	222,800	244,300

Stewart Beach - Fiscal Year 2026 Budget

Department 52 - Non-BUF

Account Code	Account Title	FY2024 Actual	FY2025 Projected	FY2025 Budget	FY2026 Budget
--------------	---------------	---------------	------------------	---------------	---------------

Depreciation - Department 90

6500	Depreciation-Other Improvements	17,206	-	-	11,600
6505	Depreciation-Building	53,215	-	-	-
6515	Depreciation-Machine & Equipment	171,394	-	-	-
6525	Depreciation-Auto & Trucks	7,992	-	-	5,400
Total Depreciation:		249,806	-	-	17,000

Transfers

8000	Transfer - General Fund	9,100	11,000	5,200	5,200
Total Transfers:		9,100	11,000	5,200	5,200

Dept 52 & 90 Total Expense: 340,072 261,582 268,100 296,300

Dept 52 & 90 Total Revenue Over/(Under) Expense: (68,673) 189,570 66,900 138,700

SB Grand Total Revenue Over/(Under) Expense: (260,682) (101,057) 9,800 89,200

**Fiscal Year 2026 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>	<u>Dept 90 Depreciation Expense</u>
5000	Salaries		\$ 283,000	\$ 18,300	\$ -
5038	Overtime		\$ 3,000	\$ -	\$ -
5042	Incentive Salary	Park Manager Incentive	\$ 5,700	\$ 2,000	\$ -
5050	Employer-paid Taxes		\$ 21,700	\$ 1,400	\$ -
5055	Defined Contribution Plan		\$ 5,300	\$ 1,000	\$ -
5060	Employer-paid Benefits		\$ 30,000	\$ 2,600	\$ -
5061	Employee Ins. Contingency		\$ 3,000	\$ -	\$ -
5065	Workers Comp Insurance		\$ 10,100	\$ 1,000	\$ -
5070	TEC-Unemployment		\$ 1,000	\$ -	\$ -
5071	Leave Liability Accrual		\$ 2,500	\$ -	\$ -
5075	Uniforms	UV Shirts, Manager Shirts, Hats, Straw Hats	2,500	-	-
		EDOCO	500	-	-
		EM Allocation	100	-	-
			\$ 3,100	\$ -	\$ -
5078	Drug Testing/Backgrd Cks	Drug Tests	-	850	-
		Background Checks	-	1,550	-
			\$ -	\$ 2,400	\$ -
5080	Market/Merit Increase	4% Market/Merit Pool	\$ 4,400	\$ 1,100	\$ -
5117	Bank Charges	Bank Fees	\$ 10,000	\$ -	\$ -
5120	Cleaning Supplies	Soap, Gloves, Disinfectant, Sanitizer, Windex, etc.	\$ 3,000	\$ -	\$ -
5125	Contract Services	Dumpster Service Fees	26,300	-	-
		Circus Parking Contract	-	20,000	-
		Security Camera Annual Dues	100	-	-
		Money Counters Contract (annual) + Parts	500	-	-
			\$ 26,900	\$ 20,000	\$ -
5135	Data Processing/Software/ Maintenance	GCS IT Annual Support & Managed Services	7,745	-	-
		Facility Dude Software (Annual)	700	-	-
		When to Work (Scheduling Software)	355	-	-
		Recreation Management Software	-	1,100	-
			\$ 8,800	\$ 1,100	\$ -
5155	Office Supplies	General Office Supplies	500	-	-
		Event Manager Allocation	30	-	-
		EDOCO	70	-	-
			\$ 600	\$ -	\$ -
5156	Interest Expense	Mobile Amenities & LoC Debt Service	\$ 1,300	\$ -	\$ -
5157	Paper Goods	Toilet Tissue/ Paper Goods	\$ 6,000	\$ -	\$ -
5163	Licenses/Permits	COG Dumpster/Alarm Permit	\$ 100	\$ -	\$ -

**Fiscal Year 2026 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>	<u>Dept 90 Depreciation Expense</u>
5164	Meetings & Seminars	TRAPS/NRPA/TLG Conferences	100	-	-
		Bridal Expo	-	200	-
			\$ 100	\$ 200	\$ -
5166	Travel	TRAPS/NRPA/TLG Conferences	-	200	-
		Bridal Expo	-	100	-
			\$ -	\$ 300	\$ -
5165	Memberships	TRAPS/NRPA/TLG	-	100	-
		C-Crewe	-	100	-
			\$ -	\$ 200	\$ -
5185	Supplies	Nuts/Bolts/Gloves/Nails/etc.	2,500	-	-
		Insect Repellent / Sunscreen	500	-	-
		Materials & Supplies	2,500	-	-
		Bridal expo Supplies	-	100	-
			\$ 5,500	\$ 100	\$ -
5187	Tickets	Park Season Passes/Tickets	\$ 1,300	\$ -	\$ -
5189	Telephone/Cell/Internet	GCS 3 CX	7,600	-	-
		T-Mobile iPad	2,500	-	-
		Cell Reimbursement	2,000	-	-
		Repairs, equipment, etc.	1,000	-	-
		EDOCO Cell Phone Reimbursement	100	-	-
		EM Cell Phone Reimbursement	100	-	-
			\$ 13,300	\$ -	\$ -
5190	Utilities	Water & Electricity	\$ 46,000	\$ -	\$ -
5200	Audit Fees	External Audit fee	\$ 5,200	\$ -	\$ -
5202	Legal Fees	Legal Counsel	\$ 8,000	\$ -	\$ -
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 Repairs for Mobile Amenities	500	-	-
		Dressing Rooms and Shower Maintenance	500	-	-
		Shade Structures Maintenance	3,000	-	-
		Sewer Pump Maintenance	1,000	-	-
		Wrap Restroom Trailers and Islander Trailer	18,000	-	-
			\$ 23,000	\$ -	\$ -
5242	M & R Equipment	Vehicle/Equipment Maintenance	\$ 8,500	\$ -	\$ -
5251	Debt Service - Principal	Mobile Amenities & LoC Debt Service	\$ 80,800	\$ -	\$ -
5252	Equipment Purchase	Enclosed Storage Trailers (2)	\$ 30,000	\$ -	\$ -
5253	Leased Vehicles	EFM Leased vehicles - 1 Ram 1500 & 1 full ton	37,800	-	-
		EFM - EFM EDOCO 2025 Toyota Tacoma 10%	1,000	-	-
			\$ 38,800	\$ -	\$ -

**Fiscal Year 2026 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>	<u>Dept 90 Depreciation Expense</u>
5254	Small Tools & Equip	Cordless & Hand Tools	\$ 4,000	\$ -	\$ -
5260	Gasoline	General Fleet fuel use	5,800	-	-
		EDOCO	150	-	-
		EM Allocation for Auto Fuel	150	-	-
			<u>\$ 6,100</u>	<u>\$ -</u>	<u>\$ -</u>
5420	Port-a-Lets	Operational & Special events	\$ 4,300	\$ -	\$ -
5625	First Aid Supplies	First Aid Kits	\$ 100	\$ -	\$ -
5635	Training	Leadership and Staff Training	-	1,000	-
		EDOCO	-	400	-
			<u>\$ -</u>	<u>\$ 1,400</u>	<u>\$ -</u>
5710	Trash Barrel Liners	Liners	\$ 5,300	\$ -	\$ -
7100	Radios	GCEM Airtime	700	-	-
		Batteries, repairs, etc.	200	-	-
			<u>\$ 900</u>	<u>\$ -</u>	<u>\$ -</u>
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	\$ -
6500	Depreciation-BU	Depreciation	\$ -	\$ -	\$ 11,600
6525	Depreciation-AU	Depreciation	\$ -	\$ -	\$ 5,400
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	\$ -	\$ -