

City of Galveston

1st Quarter Budget Report

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FY 2025



CITY OF GALVESTON
QUARTERLY REPORT - FISCAL YEAR 2025
October 2024 – December 2024

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City of Galveston

OFFICE OF THE CITY MANAGER

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March 14, 2025

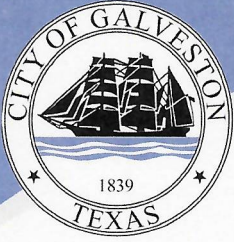
Honorable Mayor Craig Brown and Members of Council

This is to present the First Quarter Budget Status Report for the period ending December 31, 2024, with projections as of the fiscal year ending September 30, 2025 (FY 2025). This quarterly report includes preliminary statements of income, expense, and ending fund balances for all operating funds as well as the cash balances and project allocations for all capital funds. Every fund is annotated with explanations of notable differences from budget for revenue and expenditures.

The first quarter report is only a preliminary glance at how the annual revenue is projected to progress. Our largest source of revenue, Property Tax, was received by the end of January but is not included in this quarterly report as of December 2024. Therefore, collection trends will provide a more complete revenue picture at the end of the second quarter of the year. Similarly, the other major sources of revenue, Sales Tax and Hotel Occupancy Tax, are submitted to the City after the month in which the activity occurs. As such, our major sources of revenue do not provide significant revenue or collection trends during the first quarter of each year.

System-wide, both revenue and expenditures are projected to end the year under budget. Decreased expenditures are primarily a reflection of the savings in various Special Revenue Funds where restricted funds have not been allocated to any projects as of the end of the first quarter. Additionally, both the General Fund and the Enterprise Funds are projected to have slightly lower expenses than budgeted. Savings in these funds are attributed to concerted efforts throughout the City to ensure that funding will be sufficient to complete the budget year in spite of the October 2025 budget amendment cuts.

The General Fund is projected to end FY 2025 with a \$22.0 million ending balance. This is equivalent to 99 days of operating reserve. As our stated goal for the General Fund Reserve is 120 days of operating expenses; we will continue to manage revenue and expenses toward the goal of maintaining year end fund balance at the budgeted levels. The large revenue sources of property tax and sales tax are projected to be in line with budgeted amounts. The General Fund should end the fiscal year as budgeted and is expected to sustain high interest income earned on fund balance similar to the two most recent years.



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The City's Combined Utility System (Waterworks and Sewer System funds) is producing revenue at a pace to end up on target. Additionally, the revenue will be boosted by projected operational underruns totaling about \$670,000.

Hotel occupancy tax is expected to provide \$36.3 million in anticipated revenue for FY 2025. Based on receipts in recent months, total HOT revenue is expected to end the year at or slightly below budget projections. These funds comprise a category of special funds unto themselves that are reported herein in eight special funds. Special Funds are the accounting vehicle by which funds with legal restrictions such as those associated with HOT revenue are deposited and tracked.

Total expenditure of HOT funds for the twelve months in FY 2025 are expected to be \$26.5 million. There is an anticipated surplus in the Debt Service and Convention Center Operation funds of \$10.1 million to be divided between Landry's and the City.

Property tax revenues are projected to stay aligned with the FY 2025 budgeted revenues. The large increases in value during the past few years have resulted in a decrease in the tax rate from \$0.56 per \$100 of taxable value in FY 2021 to \$0.408850 in FY 2025. To limit the impact of increases in property values, homestead residential property owners are capped at ten percent in their annual increase in taxable value, and the City Council also increased the minimum homestead exemption from \$5,000 to \$60,000 starting in FY 2023. However, these tax breaks did not affect non-homestead residential property owners or commercial and business property owners' taxable values.

Sales tax revenue has been slightly above the previous year's levels in the early months of the fiscal year. While this quarter's report projects a conservative sales tax experience, a more complete trend will reveal itself during the second quarter.

Please let me know if you need further information on this First Quarter Budget Status Report for FY 2025.

Brian Maxwell
City Manager



CITY-WIDE SUMMARY
Summary Schedule of Revenues and Expenditures
Fiscal Year 2025 - December Report

	Prior Year	Current Fiscal Year		
	FY2024 Actual	FY2025 Budget	FY2025 YTD Actual through 12/31/2024	FY2025 Budget Estimate
Beginning Fund Balance				
General Fund	\$25,150,000	\$23,789,617	\$23,789,617	\$23,789,617
Special Revenue Funds	58,145,718	59,777,595	59,777,595	59,777,595
Debt Service Fund	1,667,420	1,931,733	1,931,733	1,931,733
Enterprise Funds	24,075,473	18,598,776	18,598,776	18,598,776
Total	\$109,038,611	\$104,097,721	\$104,097,721	\$104,097,721
Revenue				
General Fund	\$77,339,161	\$81,619,190	\$21,915,689	\$80,363,578
Special Revenue Funds	67,585,312	67,172,007	10,660,347	66,641,612
Debt Service Fund	4,943,622	5,058,470	2,023,356	5,057,400
Enterprise Funds	57,061,875	64,375,604	15,266,808	64,625,573
Total	\$206,929,970	\$218,225,271	\$49,866,200	\$216,688,162
Expenditures				
General Fund	\$77,581,591	\$81,597,336	\$17,377,744	\$80,946,296
Special Revenue Funds	65,951,411	96,627,567	11,194,152	77,199,874
Debt Service Fund	4,679,308	4,675,078	3,189,647	4,675,078
Enterprise Funds	61,510,301	62,090,650	14,471,112	61,385,360
Total	\$209,722,611	\$244,990,631	\$46,232,655	\$224,206,609
Revenues over/(under) Expenditures				
General Fund	(\$242,430)	\$21,854	\$4,537,945	(\$582,718)
Special Revenue Funds	1,633,901	(29,455,560)	(533,805)	(10,558,263)
Debt Service Fund	264,314	383,392	(1,166,291)	382,322
Enterprise Funds	(4,448,426)	2,284,954	795,697	3,240,213
Total	(\$2,792,641)	(\$26,765,360)	\$3,633,545	(\$7,518,446)
Fund Balance Adjustments/ Appropriation of Fund Balance				
General Fund	(\$1,117,953)	(\$250,000)	(\$427,761)	(\$1,163,314)
Special Revenue Funds	(2,024)	0	0	0
Debt Service Fund	0	0	0	0
Enterprise Funds	(1,028,271)	(790,000)	(103,839)	(808,658)
Total	(\$2,148,248)	(\$1,040,000)	(\$531,600)	(\$1,971,972)
Ending Fund Balance				
General Fund	\$23,789,617	\$23,561,471	\$27,899,801	\$22,043,585
Special Revenue Funds	59,777,595	30,322,034	59,243,789	49,219,332
Debt Service Fund	1,931,733	2,315,125	765,442	2,314,055
Enterprise Funds	18,598,776	20,093,730	19,290,634	21,030,330
Sub-Total	\$104,097,721	\$76,292,361	\$107,199,666	\$94,607,303
Internal Service Funds	\$15,342,407	\$17,088,152	\$16,315,167	\$17,158,517
TOTAL WITH INTERNAL SERVICE FUNDS	\$119,440,128	\$93,380,513	\$123,514,833	\$111,765,820

Note The Internal Service Funds revenues and expenses are not included in the totals above to avoid duplication.

GENERAL FUND
Summary Schedule of Revenues and Expenditures
Fiscal Year 2025 - December Report

	Prior Year		Current Fiscal Year		FY2025 Estimate Favorable/ (Unfavorable) vs. Budget
	FY2024 Actual	FY2025 Budget	FY2025 YTD Actual through 12/31/2024	FY2025 Budget Estimate	
Beginning Fund Balance	\$25,150,000	\$23,789,617	\$23,789,617	\$23,789,617	\$0
Revenues					
Property Taxes	\$35,264,782	\$38,760,600	\$15,933,598	\$38,182,131	(1) (\$578,469)
Sales Taxes	22,075,488	22,927,000	\$1,774,447	22,169,000	(2) (758,000)
Mixed Beverage Taxes	1,175,555	1,248,360	\$85,053	1,248,360	0
Franchise Taxes	5,185,065	4,935,860	\$816,967	4,980,165	(3) 44,305
Licenses and Permits	1,591,663	1,663,800	\$428,978	1,676,828	13,028
Interfund Transfers for Service	3,260,884	3,265,420	\$815,220	3,260,880	(4,540)
Charges for Services	459,483	296,550	\$52,269	279,682	(16,868)
Fines and Forfeits	1,604,870	1,484,530	\$416,194	1,529,592	45,062
Investment Earnings	1,402,235	780,000	\$211,506	740,000	(4) (40,000)
Other Revenues	5,269,137	5,582,070	\$1,212,706	5,621,940	(5) 39,870
Other Financing Sources	50,000	675,000	\$168,750	675,000	0
Total Revenues	\$77,339,161	\$81,619,190	\$21,915,689	\$80,363,578	(\$1,255,612)
Expenditures					
Public Safety					
Police	\$28,329,193	\$30,035,670	\$6,698,703	\$30,206,645	(6) (\$170,975)
Fire	15,994,562	17,060,930	3,276,407	17,060,718	212
Emergency Management	379,269	407,390	87,980	421,775	(12) (14,385)
Emergency Medical Service	914,448	1,662,280	415,569	1,662,274	6
City Marshal	1,084,260	1,115,940	250,604	1,176,957	(12) (61,017)
Subtotal	\$46,701,731	\$50,282,210	\$10,729,263	\$50,528,370	(\$246,160)
Public Works					
Streets	\$3,060,092	\$2,270,670	\$669,572	\$2,385,666	(7) (\$114,996)
Traffic	3,381,336	2,998,590	567,901	2,994,038	4,552
Subtotal	\$6,441,428	\$5,269,260	\$1,237,473	\$5,379,705	(\$110,445)
Parks and Recreation					
Administration	\$1,305,786	\$1,231,650	\$236,487	\$1,296,238	(8) (\$64,588)
Parks and Parkways	2,464,629	2,669,710	525,261	2,667,380	2,330
Subtotal	\$3,770,415	\$3,901,360	\$761,748	\$3,963,617	(\$62,257)
Developmental Services					
Planning	\$1,200,381	\$1,190,670	\$308,724	\$1,213,511	(12) (\$22,841)
Building Inspection	866,385	906,820	209,743	981,683	(12) (74,863)
Subtotal	\$2,066,767	\$2,097,490	\$518,467	\$2,195,194	(\$97,704)
General Government					
City Secretary	\$637,983	\$660,280	\$171,715	\$675,471	(12) (\$15,191)
Elections	77,609	40,000	0	40,000	0
Municipal Court	816,581	859,890	195,999	936,862	(9) (76,972)
City Manager	778,748	800,980	172,957	821,391	(12) (20,411)
City Auditor	455,031	391,710	110,850	409,327	(12) (17,617)
Legal	1,032,655	1,098,130	220,741	1,117,775	(12) (19,645)
Human Resources	648,090	667,000	123,642	668,041	(1,041)
Island Transit Local Match	975,000	825,000	0	400,000	425,000
Subtotal	\$5,421,697	\$5,342,990	\$995,904	\$5,068,868	\$274,122
Finance					
Administration	\$608,116	\$652,930	\$141,583	\$669,428	(\$16,498)
Accounting	1,121,021	1,155,040	233,650	1,158,126	(3,086)
Purchasing	386,392	387,810	83,379	402,810	(15,000)
Budget	447,228	585,910	119,363	571,701	14,209
Subtotal	\$2,562,756	\$2,781,690	\$577,975	\$2,802,065	(10) (\$20,375)

GENERAL FUND
Summary Schedule of Revenues and Expenditures
Fiscal Year 2025 - December Report

	Prior Year		Current Fiscal Year		FY2025 Estimate Favorable/ (Unfavorable) vs. Budget
	FY2024 Actual	FY2025 Budget	FY2025 YTD Actual through 12/31/2024	FY2025 Budget Estimate	
Non-Departmental					
Taxation	\$342,412	\$368,000	\$35,969	\$367,338	\$662
Facility Maintenance	1,607,952	1,642,193	410,548	1,642,193	(0)
Civilian Comp Study Adjustments	0	910,268	0	0	(11) 910,268
Workers' Compensation	196,000	0	0	0	0
Contractual Services	6,156	0	0	0	0
Litigation/Damage Claims	9,452	0	79,694	79,694	(79,694)
Community Outreach/Public Information	348,324	422,340	105,585	422,340	0
Capital Outlay	319,352	1,000,000	37,857	1,000,000	0
Transfer to Separation Pay Fund	1,450,000	950,000	237,500	950,000	(0)
Transfer to Infrastructure Fund	6,257,485	6,529,535	1,632,384	6,529,535	0
General Fund Balance Contingency	79,663	100,000	17,378	17,378	82,622
Subtotal	\$10,616,795	\$11,922,336	\$2,556,915	\$11,008,478	\$913,858
Total Expenditures	\$77,581,591	\$81,597,336	\$17,377,744	\$80,946,296	\$651,040
Revenues Over/(Under) Expenditures	(\$242,430)	\$21,854	\$4,537,945	(\$582,718)	(\$604,573)
Prior Year Adjustment	\$11,135	\$0	\$0	\$0	\$0
Subtotal after adjustment	\$24,918,705	\$23,811,472	\$28,327,562	\$23,206,899	(\$604,573)
Less: Appropriation of Fund Balance					
FY2023/FY2024 Carryover Vehicle Purchases	\$1,129,088	\$0	\$53,917	\$539,470	(\$539,470)
One-Time Capital Outlay	0	0	373,844	373,844	(373,844)
Comprehensive Plan Carryover	0	250,000	0	250,000	0
Subtotal of fund balance appropriation	\$1,129,088	\$250,000	\$427,761	\$1,163,314	(13) (\$913,314)
Ending Fund Balance	\$23,789,617	\$23,561,472	\$27,899,801	\$22,043,585	(14) (\$1,517,886)
120 Day Reserve	\$25,506,276	\$26,826,521	\$5,713,231	\$26,612,481	(\$214,040)
Excess over 120 Days	(\$1,716,659)	(\$3,265,050)	\$22,186,570	(\$4,568,896)	(\$1,303,846)
Total General Fund Appropriation	\$78,710,679	\$81,847,336	\$17,805,505	\$82,109,610	(\$262,274)

NOTES:

- (1) The City lost taxable value this year as a result of taxpayer suits challenging the increases in taxable value in the last year. The related revenue losses are projected to be over \$550,000 in the current fiscal year.
- (2) Fiscal year total sales tax revenue is approximately 5.62% higher than the same period last year representing \$470,204 more in revenue than budgeted. The trend is anticipated to remain steady in FY 2025, although uncertainty in the markets could impact consumption.
- (3) The decrease (\$44,305) in Franchise and Other Taxes is a result of higher than expected Natural Gas Franchise revenues.
- (4) Estimated Interest for FY 2025, subject to changes in Fed rate.
- (5) Other Revenues includes the new long term parking and cruise passenger charge revenue. Both of these revenue streams are in their second full year and were budgeted conservatively due to the limited information related to historical trends.
- (6) The Police Department estimate includes expected overages in Maintenance Contracts (+\$80,500) due to expected costs and a one-time payment (+\$96,200) to Galveston County to reconcile their costs to their billed rent rate.
- (7) The Streets Department overrun includes actual garage charges higher than expected (+\$100,800) and overage related to Civilian COLA which will be addressed in the 1st Quarter Budget Amendment. Staff will continue to monitor Garage Charges and will include in a future budget amendment if necessary.
- (8) The overage in Park Administration includes an anticipated overage from Part-time Payroll (+68,900) which staff will monitor and include in a future budget amendment if necessary.
- (9) The overage in Municipal Court include approximately \$26,100 in overage related to the Civilian COLA which will be addressed in the 1st Quarter Budget Amendment, \$63,900 in overages in banking fees due to increasing fees from payment disputes and approximately \$13,000 in various line item underruns. Staff will continue to monitor the bank fees issue and include it in a future budget amendment if necessary.

- (10) The overage in Finance is related to disaster recovery consultants hired in FY24 to assist with Beryl claims.
- (11) Funding set-aside to address Civilian COLA and City Pension Plans.
- (12) The projected overages in these Departments are related to the approved Civilian COLA and will be addressed during the 1st Quarter Budget Amendment.

(13) **Carryover Cost from FY2024/FY2025**

Silsbee Ford (F-350 C/Cab Regular Bed)	70,319
Silsbee Ford (F-350 C/Cab Regular Bed)	70,319
Silsbee Ford (F-350 C/Cab Regular Bed)	70,319
Silsbee Ford (F-550 Dump truck)	84,759
Silsbee Ford (F-150 C/Cab Regular Bed)	49,457
Silsbee Ford (Police Admin. F150 C/Cab Regular Bed)	53,917
Santex Truck Center (Streets - International HV604 Dump Truck)	140,381
SEMS,Inc. (Remediation for Incinerator affected properties)	373,844
Comprehensive Plan	250,000
Subtotal	\$1,163,314

- (14) Projected ending fund balance of \$22.0 million represents 99 days of reserve (\$211,770 per day).

Special Revenue Funds

Special revenue funds are used to account for the proceeds of specific revenue sources legally restricted to expenditures for specific purposes.

Rosenberg Library Fund (1040) - To account for ad valorem taxes collected and transferred to the library, to be used for library purposes, as authorized by City Charter.

Seawall Parking Fund (1095) – To account for receipts of seawall parking revenue and expenditures related to the operation and capital improvement of the seawall and beach.

Convention Center Surplus Fund (1090) – To account for local hotel occupancy tax, to be used to enhance and promote tourism and the convention and hotel industry.

City Council Projects & Initiatives Program Fund (1098) – To account for funds to enhance neighborhood resources, economic development, public services, and the quality of life for residents.

Short Term Rental Regulation Fund (1088) – To account for the portion the short term registration fee allocated to the City. The registration fee was increased to \$250/registration effective January 2023. The Park Board receives a portion of the fee to pay for costs incurred for collections. The remaining receipts are allocated to the City.

Infrastructure Fund (3199) – To account for funds for capital improvement and/or debt service allocating 1% of the General Fund Operating Budget beginning in FY 2013 and an additional 1% in each successive fiscal year thereafter until the cumulative annual allocation reaches a minimum of 8% of the total General Fund Operating Budget.

Separation Pay Fund (1099) – To account for funds from the General, Waterworks, Sewer System, Sanitation, Drainage and Airport for accrued benefits paid to an employee who terminates employment from the City.

Public Access Channel Fund (1092) – To account for funds used for improvements and equipment related to the City's public access channel. The revenues from this fund come from Comcast. It is a legal requirement that the funds be spent to improve the public access channel.

Parking Management Fund (1096) - To account for collection of parking revenue and fees around the downtown area.

Lasker Pool Fund (1094) – To account for funds received through donations, grants and IDC funding to be used for the first community pool in the City of Galveston.

Pension Reform Fund (1020) - To account for funds set aside to address the City of Galveston Civilian Pension Plan.

Revenue Producing Parks Fund (1031) - To account for the collection of fees and expenses at Pocket Park #1, Pocket Park #2, Pocket Park #3, Fort Crockett Seawall Park, McAllis Point and Ostermayer Bayou.

Asset Forfeiture Funds (1811) – To account for the equitable sharing of assets received from federal and state agencies to be used for law enforcement purposes. Funds are used to enhance and supplement, not supplant or replace the Police Department's appropriated budget.

Police Special Revenue Fund (1812) – To account for funds donated from the community to be used for Police Department needs.

Police Quartermaster Fund (1813) – To account for funds to maintain and purchase clothing and equipment as determined by the Police Administration for all full time paid police officers

Alarm Permit Fund (1814) – To account for fees paid by permit holders for annual alarm system permits issued by the city. Fees shall be used for the general administration and enforcement of the city alarm systems program as required by Local Government Code, Section 214.194.

Fire Special Revenue Fund (1816) – To account for funds donated from the community to be used for Fire Department needs.

Municipal Court Building Security Fund (1821) – To account for a fee of \$3.00 per misdemeanor conviction and is collected for future improvements to the security of the court facilities.

Municipal Court Technology Fund (1822) – To account for a fee of \$4.00 per misdemeanor conviction and is collected for future improvements to technology of the court facilities.

Municipal Court Juvenile Services Fund (1823) – To account for a fee of \$6.00 per misdemeanor conviction (90% State, 10% City) to promote the efficient operation of the court and the investigation, prosecution, and enforcement of the offenses within the court's jurisdiction.

Recovery and Capital Reserve Fund (3050) - To account for funds collected through the legal department.

Technology Improvement Fund (1097) - To account for funding for city-wide efforts to enhance technology of the city's hardware and software configurations and status including disaster recovery planning.

Island Transit Fund (1300) – To account for the receipt of and expenditure of federal, state, and local revenues designated for transit and other livable community projects.

HOT Special Revenue Funds (several) – To account for the revenues collected from hotels and short term rentals including Park Board sponsored programs that are funded according to State law, convention center operating agreements and HOT bond covenants.

SPECIAL REVENUE FUNDS
Summary Schedule of Revenues and Expenditures
Fiscal Year 2025 - December Report

	FY2024 Actual	FY2025 Adopted Budget	FY2025 YTD Actual through 12/31/2024	FY2025 Budget Estimate
Beginning Fund Balance				
Rosenberg Library	\$0	\$0	\$0	\$0
Seawall Parking	3,239,656	2,396,266	2,396,266	2,396,266
Convention Center Surplus	10,442,133	8,371,864	8,371,864	8,371,864
City Council Projects & Initiatives Program	6,624	0	0	0
STR Regulation & Oversight Fund	783,244	1,638,448	1,638,448	1,638,448
Infrastructure Fund	6,126,242	5,469,710	5,469,710	5,469,710
Separation Pay Fund	150,949	215,006	215,006	215,006
Public Access Channel Fund	1,664,148	1,874,112	1,874,112	1,874,112
Parking Management Fund	1,208,447	1,420,292	1,420,292	1,420,292
Lasker Pool Fund	94,328	87,503	87,503	87,503
Pension Reform Fund	1,019,114	1,071,713	1,071,713	1,071,713
Revenue Producing Parks	989,493	891,125	891,125	891,125
D.E.A. Asset Forfeiture Fund	334,592	578,113	578,113	578,113
Police Special Revenue Fund	84,703	50,795	50,795	50,795
Police Quartermaster Fund	63,007	91,573	91,573	91,573
Alarm Permit Fund	110,297	81,504	81,504	81,504
Fire Special Revenue Fund	262,348	363,822	363,822	363,822
Municipal Court Building Security Fund	11,499	6,168	6,168	6,168
Municipal Court Technology Fund	56,534	52,850	52,850	52,850
Municipal Court Juvenile Services Fund	224,216	245,153	245,153	245,153
Recovery and Capital Reserve Fund	628,911	809,937	809,937	809,937
Technology Improvement Fund	3,611,306	5,234,561	5,234,561	5,234,561
Island Transit	134,368	1,042,588	1,042,588	1,042,588
Hurricane Harvey	24,194	24,194	24,194	24,194
HOT Fund Summary	26,875,365	27,760,296	27,760,296	27,760,296
Total	\$58,145,718	\$59,777,595	\$59,777,595	\$59,777,595
Revenues				
Rosenberg Library	\$5,570,724	\$6,155,322	\$2,480,982	\$6,155,322
Seawall Parking	521,995	600,000	30,069 (1)	520,000
Convention Center Surplus	5,030,606	5,504,200	100,859	5,099,167
City Council Projects & Initiatives Program	0	0	0	0
STR Regulation & Oversight Fund	855,204	755,000	175,322	725,600
Infrastructure Fund	6,457,794	6,704,535	1,701,327	6,770,835
Separation Pay Fund	1,585,570	1,075,570	268,892	1,075,570
Public Access Channel Fund	228,506	210,000	12,663	182,600
Parking Management Fund	1,527,852	1,550,000	351,622	1,456,322
Lasker Pool Fund	690,565	712,400	129,868	692,747
Pension Reform Fund	52,599	45,000	12,305	43,000
Revenue Producing Parks	242,876	340,450	18,300	336,429
D.E.A. Asset Forfeiture Fund	386,460	165,000	37,183	179,000
Police Special Revenue Fund	127,772	80,400	19,757	96,950
Police Quartermaster Fund	89,166	88,500	85,726	89,100
Alarm Permit Fund	38,994	40,500	8,122	32,487
Fire Special Revenue Fund	117,985	64,300	33,915	95,900
Municipal Court Building Security Fund	28,932	25,500	7,394	29,500
Municipal Court Technology Fund	26,368	25,500	6,724	26,800
Municipal Court Juvenile Services Fund	40,709	36,500	10,313	41,200
Recovery and Capital Reserve Fund	168,475	0	0	0
Technology Improvement Fund	3,793,282	1,050,000	52,440	1,159,700
Island Transit	5,013,508	4,788,980	555,927	4,488,283
Hurricane Harvey	10,441	0	0	0
HOT Fund Summary	34,978,928	37,154,350	4,560,637	37,345,100
Total	\$67,585,312	\$67,172,007	\$10,660,347	\$66,641,612

(1) Seawall Parking projections assume transition to Parks Board as of February, 2016.

SPECIAL REVENUE FUNDS
Summary Schedule of Revenues and Expenditures
Fiscal Year 2025 - December Report

	FY2024 Actual	FY2025 Adopted Budget	FY2025 YTD Actual through 12/31/2024	FY2025 Budget Estimate
Expenditures				
Rosenberg Library	\$5,570,724	\$6,155,322	\$2,480,982	\$6,155,322
Seawall Parking	1,365,385	2,555,262	116,696	1,297,103
Convention Center Surplus	7,100,876	14,465,015	986,827	7,843,708
City Council Projects & Initiatives Program	6,624	0	0	0
STR Regulation & Oversight Fund	0	2,292,374	0	0
Infrastructure Fund	7,114,326	9,710,091	170,945	9,362,510
Separation Pay Fund	1,521,513	855,000	271,349	854,800
Public Access Channel Fund	18,542	1,813,496	14,046	50,000
Parking Management Fund	1,316,007	3,105,772	275,758	1,624,483
Lasker Pool Fund	697,390	733,026	73,084	645,991
Pension Reform Fund	0	1,107,235	0	0
Revenue Producing Parks	341,244	1,051,478	159,038	814,475
D.E.A. Asset Forfeiture Fund	142,939	669,952	8,337	440,000
Police Special Revenue Fund	161,680	139,175	4,766	116,000
Police Quartermaster Fund	60,601	100,200	49,291	94,000
Alarm Permit Fund	67,787	117,037	18,392	73,576
Fire Special Revenue Fund	16,511	421,832	0	445,632
Municipal Court Building Security Fund	34,263	33,410	8,973	35,570
Municipal Court Technology Fund	30,051	77,871	6,060	24,300
Municipal Court Juvenile Services Fund	19,772	278,003	4,358	18,500
Recovery and Capital Reserve Fund	(12,552)	587,386	8,236	133,000
Technology Improvement Fund	2,170,027	5,885,990	555,300	5,572,868
Island Transit	4,103,264	5,017,361	850,261	5,017,739
Hurricane Harvey	10,441	0	0	0
HOT Fund Summary	34,093,997	39,455,279	5,131,454	36,580,298
Total	\$65,951,411	\$96,627,567	\$11,194,152	\$77,199,874
Prior Year Adjustment				
Island Transit	(2,024)	0	0	0
HOT Fund Summary	0	0	0	0
Total	(\$2,024)	\$0	\$0	\$0
Ending Balances				
Rosenberg Library	\$0	\$0	\$0	\$0
Seawall Parking	2,396,266	441,004	2,309,638	1,619,163
Convention Center Surplus	8,371,864	(588,951)	7,485,897	5,627,323
City Council Projects & Initiatives Program	0	0	0	0
STR Regulation & Oversight Fund	1,638,448	101,074	1,813,769	2,364,048
Infrastructure Fund	5,469,710	2,464,154	7,000,092	2,878,035
Separation Pay Fund	215,006	435,576	212,550	435,776
Public Access Channel Fund	1,874,112	270,616	1,872,729	2,006,712
Parking Management Fund	1,420,292	(135,480)	1,496,157	1,252,132
Lasker Pool Fund	87,503	66,877	144,287	134,260
Pension Reform Fund	1,071,713	9,478	1,084,018	1,114,713
Revenue Producing Parks	891,125	180,097	750,387	413,079
D.E.A. Asset Forfeiture Fund	578,113	73,161	606,959	317,113
Police Special Revenue Fund	50,795	(7,980)	65,786	31,745
Police Quartermaster Fund	91,573	79,873	128,007	86,673
Alarm Permit Fund	81,504	4,967	71,234	40,415
Fire Special Revenue Fund	363,822	6,290	397,736	14,090
Municipal Court Building Security Fund	6,168	(1,742)	4,589	98
Municipal Court Technology Fund	52,850	479	53,515	55,350
Municipal Court Juvenile Services Fund	245,153	3,650	251,109	267,853
Recovery and Capital Reserve Fund	809,937	222,551	801,701	676,937
Technology Improvement Fund	5,234,561	398,571	4,731,702	821,393
Island Transit	1,042,588	814,207	748,254	513,132
Hurricane Harvey	24,194	24,194	24,194	24,194
HOT Fund Summary	27,760,296	25,459,367	27,189,478	28,525,098
Total	\$59,777,595	\$30,322,034	\$59,243,789	\$49,219,332

ROSENBERG LIBRARY
Summary Schedule of Revenues and Expenditures
Fiscal Year 2025 - December Report

	Prior Year	Current Fiscal Year			
	FY2024 Actual	FY2025 Budget	FY2025 YTD Actual through 12/31/2024	FY2025 Budget Estimate	FY2025 Estimate Favorable/ (Unfavorable) vs. Budget
Beginning Fund Balance	\$0	\$0	\$0	\$0	\$0
Revenues					
Property Taxes	\$5,535,357	\$6,115,322	\$2,466,954	\$6,115,322	\$0
Property Taxes-Delinquent	35,367	40,000	14,028	40,000	0
Total Revenues	\$5,570,724	\$6,155,322	\$2,480,982	\$6,155,322	\$0
Expenditures					
Payments to Library	\$5,570,724	\$6,155,322	\$2,480,982	\$6,155,322	\$0
Total Expenditures	\$5,570,724	\$6,155,322	\$2,480,982	\$6,155,322	\$0
Revenues Over/(Under) Expenditures	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0

NOTE: The Rosenberg Library reached an agreement with the City Council on September 9, 2022 that provides for the annual calculation of a portion of the Rosenberg Library's share of annual property tax revenue to be retained by the City. Under this agreement, the Library Board agreed to accept an increase over the prior fiscal year that was equal to the overall increase in the City's budgeted property tax revenue. This amount is set during budget time and trued up at the end of the fiscal year. The Library charter calculation of property taxes is being affected by the large volume of court cases resulting in taxable value loss.

SEAWALL PARKING
Summary Schedule of Revenues and Expenditures
Fiscal Year 2025 - December Report

	Prior Year	Current Fiscal Year			
	FY2024 Actual	FY2025 Budget	FY2025 YTD Actual through 12/31/2024	FY2025 Budget Estimate	FY2025 Estimate Favorable/ (Unfavorable) vs. Budget
Beginning Fund Balance	\$3,239,656	\$2,396,266	\$2,396,266	\$2,396,266	\$0
Revenues					
Transient Fees	\$393,220	\$540,000	\$0 (1)	\$400,000	(\$140,000)
Other Revenue	128,775	60,000	30,069	120,000	60,000
Total Revenues	\$521,995	\$600,000	\$30,069	\$520,000	(\$80,000)
Expenditures					
Materials and Supplies	\$8,623	\$35,000	\$0	\$26,250	\$8,750
Engineering Service	62,250	235,000	2,750	176,250	58,750
Administrative Service Charges	42,134	42,130	10,532	42,130	0
Capital Outlay Improvements	1,252,378	830,000	1,858	830,000	0
Capital Reserve	0	1,413,132	101,555	222,473 (2)	1,190,659
Total Expenditures	\$1,365,385	\$2,555,262	\$116,696	\$1,297,103	\$1,258,159
Revenues Over/(Under) Expenditures	(\$843,391)	(\$1,955,262)	(\$86,627)	(\$777,103)	\$1,178,159
Ending Fund Balance	\$2,396,266 (1)	\$441,004	\$2,309,638	\$1,619,163	\$1,178,159

NOTE:

(1) By contract, The Park Board collects all Seawall parking revenue, incurs the expense of operating the parking system, and provides the City income net of expenditures. The City maintains this net income in this fund and has it reserved until significant projects to improve the Seawall are identified and approved by City Council. Estimated receipts for year are based on an estimated revenue for 1st quarter as these amounts have not been reported to the City yet.

(2) Funding for approved Capital Improvement Program Projects.

CONVENTION CENTER SURPLUS
Summary Schedule of Revenues and Expenditures
Fiscal Year 2025 - December Report

	Prior Year	Current Fiscal Year			
	FY2024 Actual	FY2025 Budget	FY2025 YTD Actual through 12/31/2024	FY2025 Budget Estimate	FY2025 Estimate Favorable/ (Unfavorable) vs. Budget
Beginning Fund Balance	\$10,442,133	\$8,371,864	\$8,371,864	\$8,371,864	\$0
Revenues					
Convention Center (Hotel Tax) Surplus	\$4,510,922	\$5,014,200	\$0	\$4,695,767 (1)	(\$318,433)
Other Revenue	519,684	490,000	100,859	403,400	(86,600)
Total Revenues	\$5,030,606	\$5,504,200	\$100,859	\$5,099,167	(\$405,033)
Expenditures					
Special Events (City)					
Special Events General Fund	\$50,000	\$150,000	\$168,750 (2)	\$150,000	\$0
Public Safety/Tourism Reserve	\$0	\$500,000	\$4,314	\$500,000	\$0
Summer Band Concert	32,120	32,120	0	32,120	0
25th Street Lighting	26,595	50,000	12,242	48,970	1,030
Mardi Gras	485,853	490,000	0	490,000	0
Fireworks Display	77,454	149,500	0	149,500	0
Stewart Beach Master Plan/Pavilion	6,911	0	5,734	5,734 (3)	(5,734)
Stewart Beach Patrol Temp Housing	88,049	0	8,000	8,000 (3)	(8,000)
Sandhill Crane Project	1,733,310	757,855	360,156	707,586	50,269
Sports Tourism	2,236	3,000,000	0	3,000,000 (4)	0
Portable ADA Restrooms	0	60,000	0	60,000	0
Administrative Service Charge	133,800	133,800	33,450	133,800	0
Surplus Reserve	0	6,899,560	0	300,000 (5)	6,599,560
Subtotal Special Events (City)	2,636,327	12,222,835	592,645	5,585,710	6,637,125
Seawall and Related Activities (City)					
Seawall Police Services (GPD)	613,392	700,000	116,655	583,280 (6)	116,720
Light Towers	0	15,000	9,459	9,459	5,541
Subtotal Seawall (City)	613,392	715,000	126,114	592,739	122,261
Park Board					
East End Lagoon	50,000	50,000	0	50,000	0
Seawall Litter Detail	200,000	200,000	0	200,000	0
Subtotal Park Board	250,000	250,000	0	250,000 (7)	0
Island Transit					
Bus Trolley Operations	607,742	610,570	121,998	707,743 (8)	(97,173)
Rail Trolley Operations	684,675	666,610	143,973	691,763 (8)	(25,153)
Trolley System Track Repair Project	0	0	0	0	0
Trolley Car Buses	1,247,972	0	2,097	15,753	(15,753)
Trolley Style Buses	1,060,767	0	0	0	0
Subtotal Island Transit	3,601,157	1,277,180	268,068	1,415,259	(138,079)
Total Expenditures	\$7,100,876	\$14,465,015	\$986,827	\$7,843,708	\$6,621,307
Revenues Over/(Under) Expenditures	(\$2,070,269)	(\$8,960,815)	(\$885,968)	(\$2,744,542)	\$6,216,273
Ending Fund Balance	\$8,371,864	(\$588,951)	\$7,485,897	\$5,627,323	\$6,216,273

- NOTE:**
- (1) The Convention Center operator implements major maintenance and repair projects that are charged to Hotel Occupancy Tax Capital Reserve funds under terms of the original convention center development and management agreements. This directly affects the portion of the hotel occupancy tax revenue left over to "trickle down" to this fund. See fourth quarter calculation in the Appendices. The decrease in revenue as compared to budget is associated with the overall decrease in HOT cause by Hurricane Beryl.
 - (2) Year-to-date amount includes transfer to General Fund for right-of-way mowing which should be reported separately (see Note 5) and one-time payment from Park Board which will go directly to the General Fund when received. Both will be corrected prior to preparation of the 2nd Quarter Budget Report.
 - (3) Estimated expenses for Master plan and temporary housing for Beach Patrol including Project Management costs. City staff will continue to monitor projects and a budget amendment will be presented to City Council for approval if necessary.
 - (4) Funding for improvements to Lassic League, B. Davis Parks and Lindale Park including Project Management fees.
 - (5) Funding for the reimbursement to Parks for mowing of Right-of-Ways for FY 2025. In future years, this will be reimbursed by the Park Board.
 - (6) Funding for the reimbursement to the Police Department for Officers assigned to the Seawall District. Assignments began in January 2018.
 - (7) Payment pending invoices from the Galveston Park Board.
 - (8) Anticipated reimbursement to Island Transit for Bus and Rail Trolley Operations. City staff will continue to monitor projects and a budget amendment will be presented to City Council for approval if necessary.

CITY COUNCIL PROJECTS & INITIATIVES PROGRAM FUND
 Summary Schedule of Revenues and Expenditures
 Fiscal Year 2025 - December Report

	Prior Year	Current Fiscal Year				FY2025 Estimate Favorable/ (Unfavorable) vs. Budget
	FY2024 Actual	FY2025 Budget	FY2025 YTD Actual through 12/31/2024	FY2025 Budget Estimate		
Beginning Fund Balance	\$6,624	\$0	\$0	\$0	\$0	\$0
Revenues						
Operating Transfer in	\$0	\$0	\$0	\$0	\$0	\$0
Other Revenue	0	0	0	0	0	0
Total Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Expenditures						
Operating Transfer Out	\$6,624	\$0	\$0	\$0 (1)	\$0	\$0
Total Expenditures	\$6,624	\$0	\$0	\$0	\$0	\$0
Revenues Over/(Under) Expenditures	(\$6,624)	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0

NOTE:

(1) Closed out Fund and moved balance to Parking Management Fund in FY24.

SHORT TERM RENTAL REGULATION & OVERSIGHT FUND
 Summary Schedule of Revenues and Expenditures
 Fiscal Year 2025 - December Report

	Prior Year	Current Fiscal Year				FY2025 Estimate Favorable/ (Unfavorable) vs. Budget
	FY2024 Actual	FY2025 Budget	FY2025 YTD Actual through 12/31/2024	FY2025 Budget Estimate		
Beginning Fund Balance	\$783,244	\$1,638,448	\$1,638,448	\$1,638,448	\$0	\$0
Revenues						
SRT Licenses & Fees	\$810,686	\$695,000	\$172,271 (1)	\$689,000	(\$6,000)	(\$6,000)
Other Revenue	44,518	60,000	3,051	36,600	(23,400)	(23,400)
Total Revenues	\$855,204	\$755,000	\$175,322	\$725,600	(\$29,400)	(\$29,400)
Expenditures						
Salary Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0
Expense Reimbursements	0	2,292,374	0	0	2,292,374	2,292,374
Total Expenditures	\$0	\$2,292,374	\$0	\$0	\$2,292,374	\$2,292,374
Revenues Over/(Under) Expenditures	\$855,204	(\$1,537,374)	\$175,322	\$725,600	\$2,262,974	\$2,262,974
Ending Fund Balance	\$1,638,448	\$101,074	\$1,813,769	\$2,364,048	\$2,262,974	\$2,262,974

NOTE:

(1) Year to Date Actual numbers are estimated due to pending reporting and receipt from the Galveston Park Board.

INFRASTRUCTURE FUND
Summary Schedule of Revenues and Expenditures
Fiscal Year 2025 - December Report

	Prior Year		Current Fiscal Year		FY2025 Estimate Favorable/ (Unfavorable) vs. Budget
	FY2024 Actual	FY2025 Budget	FY2025 YTD Actual through 12/31/2024	FY2025 Budget Estimate	
Beginning Fund Balance	\$6,126,242	\$5,469,710	\$5,469,710	\$5,469,710	\$0
Revenues					
Operating Transfer in-General Fund	\$6,257,485	\$6,529,535	\$1,632,384	\$6,529,535 (1)	\$0
Other Revenue	200,309	175,000	68,944	241,300	66,300
Total Revenues	\$6,457,794	\$6,704,535	\$1,701,327	\$6,770,835	\$66,300
Expenditures					
Capital Improvement	\$1,586,579	\$3,787,335	\$9,300	\$3,551,479	\$235,856
Salary Reimbursements	75,659	157,573	0	157,573	0
Concrete and Aggregate	418,139	488,475	0	488,475	0
Sign Materials	24,996	0	0	0	0
Paint & Lumber	24,989	0	0	0	0
Consultant Services	75,874	66,718	31,434	66,718	0
Fixed Asset Study	232,762	0	0	0	0
Engineering Services	165,220	1,615,005	84,288	1,615,005	0
Machinery & Equipment	353,415	0	0	0	0
Project Management Cost	225,329	652,472	45,923	652,472	0
Expense Reimbursement (Equipment)	85,324	250,000	0	187,500	62,500
Vehicle Capital Outlay	846,039	2,143,289	0	2,143,289 (2)	0
Transfer to Debt Service Fund	0	0	0	0	0
Operating Transfer Out (Local Match)	0	0	0	0	0
Transfer to Technology Impvt. Fund	3,000,000	500,000	0	500,000	0
Construction Contingency	0	49,225	0	0	49,225
Total Expenditures	\$7,114,326	\$9,710,091	\$170,945	\$9,362,510	\$347,581
Revenues Over/(Under) Expenditures	(\$656,532)	(\$3,005,556)	\$1,530,382	(\$2,591,675)	\$413,881
Ending Fund Balance	\$5,469,710	\$2,464,154	\$7,000,092	\$2,878,035	\$413,881

NOTE:

- (1) Equal to eight percent of General Fund revenues in accordance with Chapter VII Section 20 of the City Charter.
- (2) Carryover of funding for a 100' Aerial Ladder Truck for the Fire Department that was approved by Council on 11/06/23.

SEPARATION PAY FUND
Summary Schedule of Revenues and Expenditures
Fiscal Year 2025 - December Report

	Prior Year		Current Fiscal Year		
	FY2024 Actual	FY2025 Budget	FY2025 YTD Actual through 12/31/2024	FY2025 Budget Estimate	FY2025 Estimate Favorable/ (Unfavorable) vs. Budget
Beginning Fund Balance	\$150,949	\$215,006	\$215,006	\$215,006	\$0
Revenues					
Operating Transfer In					
General Fund	\$1,450,000	\$950,000	\$237,500	\$950,000	\$0
Waterworks Fund	32,440	22,440	5,610	\$22,440	0
Sewer System Fund	40,800	40,800	10,200	\$40,800	0
Sanitation Fund	35,700	35,700	8,925	\$35,700	0
Drainage Fund	20,000	20,000	5,000	\$20,000	(0)
Airport Fund	6,630	6,630	1,658	\$6,630	0
Total Revenues	\$1,585,570	\$1,075,570	\$268,892	\$1,075,570 (1)	(\$0)
Expenditures					
General Fund	\$1,411,306	\$743,100	\$206,141	\$741,500	\$1,600
Waterworks Fund	29,146	20,500	15,764	\$20,500	0
Sewer System Fund	40,050	40,400	32,378	\$40,100	300
Sanitation Fund	27,590	30,500	8,037	\$32,200	(1,700)
Drainage Fund	8,004	14,500	9,028	\$14,500	0
Airport Fund	5,418	6,000	0	\$6,000	0
Total Expenditures	\$1,521,513	\$855,000	\$271,349	\$854,800 (2)	\$200
Revenues Over/(Under) Expenditures	\$64,057	\$220,570	(\$2,456)	\$220,770	\$200
Ending Fund Balance	\$215,006	\$435,576	\$212,550	\$435,776	\$200

NOTE:

- (1) Separation Pay for Internal Service Fund and Island Transit Fund not charged here but charged directly to those funds. Island Transit involves grant funds while Internal Service Fund expenditures are charged back to all departments.
- (2) Expected overage will be monitored and a budget amendment will be presented to Council if necessary.

PUBLIC ACCESS CHANNEL FUND
Summary Schedule of Revenues and Expenditures
Fiscal Year 2025 - December Report

	Prior Year		Current Fiscal Year		
	FY2024 Actual	FY2025 Budget	FY2025 YTD Actual through 12/31/2024	FY2025 Budget Estimate	FY2025 Estimate Favorable/ (Unfavorable) vs. Budget
Beginning Fund Balance	\$1,664,148	\$1,874,112	\$1,874,112	\$1,874,112	\$0
Revenues					
P.E.G. Fees (1)	\$140,367	\$160,000	\$0	\$132,000	(\$28,000)
Interest Earned	88,139	50,000	12,663	50,600	600
Total Revenues	\$228,506	\$210,000	\$12,663	\$182,600	(\$27,400)
Expenditures					
Capital Outlay	\$18,542	\$1,813,496	\$14,046	\$50,000	\$1,763,496
Total Expenditures	\$18,542	\$1,813,496	\$14,046	\$50,000	\$1,763,496
Revenues Over/(Under) Expenditures	\$209,965	(\$1,603,496)	(\$1,383)	\$132,600	\$1,736,096
Ending Fund Balance	\$1,874,112	\$270,616	\$1,872,729	\$2,006,712	\$1,736,096

NOTE:

- (1) One sixth of cable TV franchise tax revenue reserved for municipal station capital outlay and equipment. Five sixths is General Fund revenue. Amount shown includes Comcast only with no current or future contributions from AT&T for cable service they provide.

PARKING MANAGEMENT FUND
Summary Schedule of Revenues and Expenditures
Fiscal Year 2025 - December Report

	Prior Year	Current Fiscal Year				FY2025 Estimate Favorable/ (Unfavorable) vs. Budget
		FY2024 Actual	FY2025 Budget	FY2025 YTD Actual through 12/31/2024	FY2025 Budget Estimate	
Beginning Fund Balance	(1)	\$1,208,447	\$1,420,292	\$1,420,292	\$1,420,292	\$0
Revenues						
Parking Meter Fees		\$1,450,378	\$1,500,000	\$334,250	\$1,386,950	(\$113,050)
Interest		70,397	50,000	17,265	68,965	18,965
Other Revenues		7,077	0	108	408	408
Total Revenues		\$1,527,852	\$1,550,000	\$351,622	\$1,456,322	(\$93,678)
Expenditures						
Personnel Services		\$897,543	\$930,210	\$196,480	\$859,249	\$70,961
Supplies		26,498	44,000	4,308	36,813	7,187
Contractual Services		391,966	334,100	74,644	328,953	5,147
Other Services		0	0	0	0	0
Capital Outlay		0	416,680	326	399,468	17,212
Capital Reserve		0	1,380,783	0	0	1,380,783
Total Expenditures		\$1,316,007	\$3,105,772	\$275,758	\$1,624,483	\$1,481,290
Revenues Over/(Under) Expenditures		\$211,845	(\$1,555,772)	\$75,865	(\$168,160)	\$1,387,613
Ending Fund Balance		\$1,420,292	(\$135,480)	\$1,496,157	\$1,252,132	\$1,387,613

NOTE:

(1) Meters installed and revenue began to be collected in April 2016.

LASKER POOL FUND
Summary Schedule of Revenues and Expenditures
Fiscal Year 2025 - December Report

	Prior Year	Current Fiscal Year				FY2025 Estimate Favorable/ (Unfavorable) vs. Budget
		FY2024 Actual	FY2025 Budget	FY2025 YTD Actual through 12/31/2024	FY2025 Budget Estimate	
Beginning Fund Balance	(1)	\$94,328	\$87,503	\$87,503	\$87,503	\$0
Revenues						
Transfer from IDC		\$500,000	\$500,000	\$125,000	\$500,000	\$0
Recreation Fees		48,184	55,000	950	50,000	(5,000)
Memberships/Admissions		104,362	121,000	1,063	111,000	(10,000)
Rentals		9,350	12,000	790	12,000	0
Training/Education		2,325	1,200	800	2,400	1,200
Concessions		12,176	13,200	228	13,200	0
Interested Earned		14,168	10,000	1,037	4,147	(5,853)
Total Revenues		\$690,565	\$712,400	\$129,868	\$692,747	(\$19,653)
Expenditures						
Personnel Services		\$432,014	\$498,720	\$35,207	\$414,535 (2)	\$84,185
Supplies		84,137	95,600	12,883	93,190	2,410
Contractual Services		89,343	83,630	11,230	83,210	420
Other Charges and Services		91,896	55,076	13,764	55,055	21
Capital Outlay		0	0	0	0	0
Total Expenditures		\$697,390 (1)	\$733,026	\$73,084	\$645,991	\$87,035
Revenues Over/(Under) Expenditures		(\$6,825)	(\$20,626)	\$56,784	\$46,756	\$67,382
Ending Fund Balance		\$87,503	\$66,878	\$144,287	\$134,260	\$67,382

NOTE:

(1) Lasker Pool opened in August, 2017. Constructed with IDC sales tax revenue and individual contributions, IDC contributes to the operation and maintenance of the pool.

(2) Variance due to change in staff allocation between Lasker Pool and Revenue Producing Parks.

PENSION REFORM FUND
Summary Schedule of Revenues and Expenditures
Fiscal Year 2025 - December Report

	Prior Year	Current Fiscal Year			FY2025 Estimate Favorable/ (Unfavorable) vs. Budget
	FY2024 Actual	FY2025 Budget	FY2025 YTD Actual through 12/31/2024	FY2025 Budget Estimate	
Beginning Fund Balance	\$1,019,114	\$1,071,713	\$1,071,713	\$1,071,713	\$0
Revenues					
Interested Earned	\$52,599	\$45,000	\$12,305	\$43,000	(\$2,000)
Total Revenues	\$52,599	\$45,000	\$12,305	\$43,000	(\$2,000)
Expenditures					
City Employee Term Retirement	\$0	\$0	\$0	\$0	\$0
Consultant Services	0	0	0	0	0
Contingency/Reserve	0	1,107,235	0	0	1,107,235
Total Expenditures	\$0	\$1,107,235	\$0	\$0	\$1,107,235
Revenues Over/(Under) Expenditures	\$52,599	(\$1,062,235)	\$12,305	\$43,000	\$1,105,236
Ending Fund Balance	\$1,071,713	\$9,478	\$1,084,018	\$1,114,713 (1)	\$1,105,236

NOTE:

(1) Future funding available for pension plans as determined by City Council.

REVENUE PRODUCING PARKS
Summary Schedule of Revenues and Expenditures
Fiscal Year 2025 - December Report

	Prior Year	Current Fiscal Year			FY2025 Estimate Favorable/ (Unfavorable) vs. Budget
	FY2024 Actual	FY2025 Budget	FY2025 YTD Actual through 12/31/2024	FY2025 Budget Estimate	
Beginning Fund Balance	\$989,493	\$891,125	\$891,125	\$891,125	\$0
Revenues					
Beach Users Fees	\$169,610	\$190,000	\$8,805	\$190,000	\$0
Season Pass	13,300	10,000	500	10,000	0
Vendors/Concessions	11,325	100,000	0	100,000	0
Other Revenue	48,641	40,450	8,995	36,429	(4,021)
Total Revenues	\$242,876	\$340,450	\$18,300	\$336,429	(\$4,021)
Expenditures					
Personnel Services	\$194,418	\$246,440	\$58,902	\$323,870 (1)	(\$77,430)
Materials and Supplies	4,505	8,060	232	7,453	607
Contractual Services	104,669	226,850	37,463	262,527 (2)	(35,677)
Other Services	14,113	70,950	2,921	70,950	0
Capital Outlay	23,539	142,277	59,520	149,675	(7,398)
Contingency Reserve	0	356,901	0	0	356,901
Total Expenditures	\$341,244	\$1,051,478	\$159,038	\$814,475	\$237,003
Revenues Over/(Under) Expenditures	(\$98,368)	(\$711,028)	(\$140,738)	(\$478,046)	\$232,982
Ending Fund Balance	\$891,125	\$180,097	\$750,387	\$413,079	\$232,982

NOTE:

- (1) Variance due to change in staff allocation between Lasker Pool and Revenue Producing Parks.
- (2) Carryover from FY24, purchase of twelve foot ADA Restroom trailer for Lee and Jamail Bay Park.

D.E.A. ASSET FORFEITURE FUND
Summary Schedule of Revenues and Expenditures
Fiscal Year 2025 - December Report

	Prior Year	Current Fiscal Year			
	FY2024 Actual	FY2025 Budget	FY2025 YTD Actual through 12/31/2024	FY2025 Budget Estimate	FY2025 Estimate Favorable/ (Unfavorable) vs. Budget
Beginning Fund Balance	\$334,592	\$578,113	\$578,113	\$578,113	\$0
Revenues					
Drug Enforcement Agency	\$362,075	\$150,000	\$30,368	\$151,800	\$1,800
Interest Earned	24,385	15,000	6,815	\$27,200	12,200
Total Revenues	\$386,460	\$165,000	\$37,183	\$179,000	\$14,000
Expenditures					
Police Equipment	\$62,531	\$385,000	\$4,815	\$385,000	\$0
Equipment Repairs	0	5,000	0	5,000	0
Vehicle Rental	28,565	20,000	0	15,000	5,000
Towing Payments	5,935	0	0	0	0
Police Training	18,075	25,000	3,523	25,000	0
Maintenance Contracts	27,833	0	0	0	0
Technology Improvements	0	10,000	0	10,000	0
Capital Reserve	0	224,952	0	0	224,952
Total Expenditures	\$142,939	\$669,952	\$8,337	\$440,000	\$229,952
Revenues Over/(Under) Expenditures	\$243,521	(\$504,952)	\$28,846	(\$261,000)	\$243,952
Ending Fund Balance	\$578,113	\$73,161	\$606,959	\$317,113	\$243,952

NOTE:

POLICE SPECIAL REVENUE FUND
Summary Schedule of Revenues and Expenditures
Fiscal Year 2025 - December Report

	Prior Year	Current Fiscal Year			
	FY2024 Actual	FY2025 Budget	FY2025 YTD Actual through 12/31/2024	FY2025 Budget Estimate	FY2025 Estimate Favorable/ (Unfavorable) vs. Budget
Beginning Fund Balance	\$84,703	\$50,795	\$50,795	\$50,795	\$0
Revenues					
Galveston County District Attorney	\$85,669	\$67,200	\$19,168	\$76,600	\$9,400
Texas Department of Public Safety	19,394	8,700	0	18,000	9,300
Towed/Abandoned Vehicles	18,335	0	0	0	0
Interest Earned	4,373	4,500	589	2,350	(2,150)
Sales of Fixed Assets	0	0	0	0	0
Total Revenues	\$127,772	\$80,400	\$19,757	\$96,950	\$16,550
Expenditures					
Police Equipment	\$61,249	\$48,500	\$0	\$48,500	\$0
Police Training/Investigations	8,440	20,000	0	\$20,000	0
Fuel and Lubricants	15,358	15,000	2,891	15,000	0
Narcotics' Petty Cash	12,801	20,000	1,875	\$17,500	2,500
Maintenance Contracts	58,756	0	0	\$0	0
Other Expenditures	5,075	15,000	0	\$15,000	0
Capital Reserve	0	20,675	0	0	20,675
Total Expenditures	\$161,680	\$139,175	\$4,766	\$116,000	\$23,175
Revenues Over/(Under) Expenditures	(\$33,908)	(\$58,775)	\$14,991	(\$19,050)	\$39,726
Ending Fund Balance	\$50,795	(\$7,980)	\$65,786	\$31,745	\$39,726

NOTE:

POLICE QUARTERMASTER FUND
 Summary Schedule of Revenues and Expenditures
 Fiscal Year 2025 - December Report

	Prior Year	Current Fiscal Year			FY2025 Estimate Favorable/ (Unfavorable) vs. Budget
	FY2024 Actual	FY2025 Budget	FY2025 YTD Actual through 12/31/2024	FY2025 Budget Estimate	
Beginning Fund Balance	\$63,007	\$91,573	\$91,573	\$91,573	\$0
Revenues					
Operating transfers in	\$84,000	\$84,000	\$84,000 (1)	\$84,000	\$0
Interest Earned	5,166	4,500	1,726	5,100	600
Total Revenues	\$89,166	\$88,500	\$85,726	\$89,100	\$600
Expenditures					
Police Clothing	\$60,302	\$100,200	\$49,291	\$94,000	\$6,200
Minor Equipment	299	0	0	0	0
Total Expenditures	\$60,601	\$100,200	\$49,291	\$94,000	\$6,200
Revenues Over/(Under) Expenditures	\$28,565	(\$11,700)	\$36,435	(\$4,900)	\$6,800
Ending Fund Balance	\$91,573	\$79,873	\$128,007	\$86,673	\$6,800

NOTE:

- (1) Per the Police Collective Bargaining Contract Article 12A, \$500 per officer for the total authorized strength of the department, shall be distributed to this fund beginning October 1st of each fiscal year. This fund can only be used by the police department administration for the purchase of uniforms and equipment for all full time, paid police officers.

ALARM PERMIT FUND
 Summary Schedule of Revenues and Expenditures
 Fiscal Year 2025 - December Report

	Prior Year	Current Fiscal Year			FY2025 Estimate Favorable/ (Unfavorable) vs. Budget
	FY2024 Actual	FY2025 Budget	FY2025 YTD Actual through 12/31/2024	FY2025 Budget Estimate	
Beginning Fund Balance	\$110,297	\$81,504	\$81,504	\$81,504	\$0
Revenues					
Alarm Permit Fees	\$34,100	\$36,000	\$7,250	\$29,000	(\$7,000)
Interest Earned	4,894	4,500	872	3,487	(1,013)
Total Revenues	\$38,994	\$40,500	\$8,122	\$32,487	(\$8,013)
Expenditures					
Administrative Staff	\$57,048	\$57,500	\$12,413	\$59,722	(\$2,222)
Supplies and materials	0	500	0	0	500
Contractual services	10,739	15,000	5,979	13,854	1,146
Capital Reserve	0	44,037	0	0	44,037
Total Expenditures	\$67,787	\$117,037	\$18,392	\$73,576	\$43,461
Revenues Over/(Under) Expenditures	(\$28,793)	(\$76,537)	(\$10,271)	(\$41,090)	\$35,447
Ending Fund Balance	\$81,504	\$4,968	\$71,234	\$40,415	\$35,447

NOTE:

FIRE SPECIAL REVENUE FUND
 Summary Schedule of Revenues and Expenditures
 Fiscal Year 2025 - December Report

	Prior Year	Current Fiscal Year			
	FY2024 Actual	FY2025 Budget	FY2025 YTD Actual through 12/31/2024	FY2025 Budget Estimate	FY2025 Estimate Favorable/ (Unfavorable) vs. Budget
Beginning Fund Balance	\$262,348	\$363,822	\$363,822	\$363,822	\$0
Revenues					
Galveston County FFA	\$22,500	\$22,500	\$0	\$22,500	\$0
LEOSE training funds	1,868	1,800	0	0	(1,800)
Reimbursements	77,446	30,000	29,506	60,200	30,200
Interest Earned	16,171	10,000	4,409	13,200	3,200
Total Revenues	\$117,985	\$64,300	\$33,915	\$95,900	\$31,600
Expenditures					
Fire equipment	\$15,599	\$421,832	\$0	\$444,650	(\$22,818)
Fire training	913	0	0	982	(982)
Total Expenditures	\$16,511	\$421,832	\$0	\$445,632	(\$23,800)
Revenues Over/(Under) Expenditures	\$101,474	(\$357,532)	\$33,915	(\$349,732)	\$7,800
Ending Fund Balance	\$363,822	\$6,290	\$397,736	\$14,090	\$7,800

NOTE:

MUNICIPAL COURT BUILDING SECURITY FUND
 Summary Schedule of Revenues and Expenditures
 Fiscal Year 2025 - December Report

	Prior Year	Current Fiscal Year			
	FY2024 Actual	FY2025 Budget	FY2025 YTD Actual through 12/31/2024	FY2025 Budget Estimate	FY2025 Estimate Favorable/ (Unfavorable) vs. Budget
Beginning Fund Balance	\$11,499	\$6,168	\$6,168	\$6,168	\$0
Revenues					
Fines and Forfeitures	\$28,463	\$25,000	\$7,315	\$29,200	\$4,200
Interest Earned	469	500	79	300	(200)
Total Revenues	\$28,932	\$25,500	\$7,394	\$29,500	\$4,000
Expenditures					
Municipal Court Bailiff	\$21,410	\$21,410	\$5,416	\$21,670	(\$260)
Security service	12,853	12,000	3,557	\$13,900	(1,900)
Total Expenditures	\$34,263	\$33,410	\$8,973	\$35,570	(\$2,160)
Revenues Over/(Under) Expenditures	(\$5,331)	(\$7,910)	(\$1,579)	(\$6,070)	\$1,840
Ending Fund Balance	\$6,168	(\$1,742)	\$4,589	\$98	\$1,840

NOTE:

MUNICIPAL COURT TECHNOLOGY FUND
 Summary Schedule of Revenues and Expenditures
 Fiscal Year 2025 - December Report

	Prior Year	Current Fiscal Year			FY2025 Estimate Favorable/ (Unfavorable) vs. Budget
	FY2024 Actual	FY2025 Budget	FY2025 YTD Actual through 12/31/2024	FY2025 Budget Estimate	
Beginning Fund Balance	\$56,534	\$52,850	\$52,850	\$52,850	\$0
Revenues					
Court Technology fee	\$24,243	\$24,000	\$6,136	\$24,500	\$500
Interest Earned	2,125	1,500	588	2,300	800
Total Revenues	\$26,368	\$25,500	\$6,724	\$26,800	\$1,300
Expenditures					
Maintenance contracts	30,051	30,000	6,060	24,300	5,700
Capital Reserve	0	47,871	0	0	47,871
Total Expenditures	\$30,051	\$77,871	\$6,060	\$24,300	\$53,571
Revenues Over/(Under) Expenditures	(\$3,684)	(\$52,371)	\$665	\$2,500	\$54,871
Ending Fund Balance	\$52,850	\$479	\$53,515	\$55,350	\$54,871

NOTE:

MUNICIPAL COURT LOCAL TRUANCY AND DIVERSION FUND
 Summary Schedule of Revenues and Expenditures
 Fiscal Year 2025 - December Report

	Prior Year	Current Fiscal Year			FY2025 Estimate Favorable/ (Unfavorable) vs. Budget
	FY2024 Actual	FY2025 Budget	FY2025 YTD Actual through 12/31/2024	FY2025 Budget Estimate	
Beginning Fund Balance	\$224,216	\$245,153	\$245,153	\$245,153	\$0
Revenues					
Juvenile Case Manager fee	\$28,815	\$28,000	\$7,457	\$29,800	\$1,800
Interest Earned	11,894	8,500	2,857	11,400	2,900
Total Revenues	\$40,709	\$36,500	\$10,313	\$41,200	\$4,700
Expenditures					
Salary Reimbursements	19,772	20,000	4,358	17,500	2,500
Travel and Training	0	1,000	0	1,000	0
Capital Reserve	0	257,003	0	0	257,003
Total Expenditures	\$19,772	\$278,003	\$4,358	\$18,500	\$259,503
Revenues Over/(Under) Expenditures	\$20,937	(\$241,503)	\$5,956	\$22,700	\$264,203
Ending Fund Balance	\$245,153	\$3,650	\$251,109	\$267,853	\$264,203

NOTE:

SETTLEMENT AND CAPITAL RESERVE FUND
Summary Schedule of Revenues and Expenditures
Fiscal Year 2025 - December Report

	Prior Year	Current Fiscal Year			
	FY2024 Actual	FY2025 Budget	FY2025 YTD Actual through 12/31/2024	FY2025 Budget Estimate	FY2025 Estimate Favorable/ (Unfavorable) vs. Budget
Beginning Fund Balance	\$628,911	\$809,937	\$809,937	\$809,937	\$0
Revenues					
Other Revenue	\$168,475	\$0	\$0	\$0	\$0
Total Revenues	\$168,475	\$0	\$0	\$0	\$0
Expenditures					
Litigation expenses	\$12,540	\$210,000	\$8,236	\$133,000 (1)	\$77,000
City Hall Improvements	(25,091)	0	0	0	0
Capital Reserve	0	377,386	0	0	377,386
Total Expenditures	(\$12,552)	\$587,386	\$8,236	\$133,000	\$454,386
Revenues Over/(Under) Expenditures	\$181,027	(\$587,386)	(\$8,236)	(\$133,000)	\$454,386
Ending Fund Balance	\$809,937	\$222,551	\$801,701	\$676,937	\$454,386

NOTE:

(1) Available for cost of litigation for FY2025.

TECHNOLOGY IMPROVEMENT FUND
Summary Schedule of Revenues and Expenditures
Fiscal Year 2025 - December Report

	Prior Year	Current Fiscal Year			
	FY2024 Actual	FY2025 Budget	FY2025 YTD Actual through 12/31/2024	FY2025 Budget Estimate	FY2025 Estimate Favorable/ (Unfavorable) vs. Budget
Beginning Fund Balance	\$3,611,306	\$5,234,561	\$5,234,561	\$5,234,561	\$0
Revenues					
General Fund	\$0	\$300,000	\$0	300,000	\$0
Infrastructure Fund	3,000,000	500,000	0	500,000	0
Technology Fund	500,000	0	0	150,000 (1)	150,000
Interest Earned	293,282	250,000	52,440	209,700	(40,300)
Total Revenues	\$3,793,282	\$1,050,000	\$52,440	\$1,159,700	\$109,700
Expenditures					
Technology Projects:					
Acela Software Upgrade	0	500,000	0	500,000	0
Enterprise Resource Planning	15,075	0	0	0	0
Security System Upgrade (Security cameras City-wide)	0	800,000	0	800,000	0
Finance/HR System/Implementation	1,937,404	2,800,990	536,953	2,537,868	263,122
CAD/RMS System Replacement	0	900,000	0	900,000	0
Telephone System Upgrade	0	400,000	0	400,000	0
Faster Upgrade (Cloud SaaS)	0	125,000	0	125,000	0
Wi-Fi Replacement Project	0	110,000	0	110,000	0
Agenda Center Upgrade	0	50,000	17,016	50,000	0
Back Up and Recovery Expansion	61,014	0	0	0	0
Switch Replacement Projects (10 Years)	156,534	200,000	1,330	150,000	50,000
Total Expenditures	\$2,170,027	\$5,885,990	\$555,300	\$5,572,868	\$313,122
Revenues Over/(Under) Expenditures	\$1,623,255	(\$4,835,990)	(\$502,860)	(\$4,413,168)	\$422,822
Ending Fund Balance (1)	\$5,234,561	\$398,571	\$4,731,702	\$821,393	\$422,822

NOTE:

(1) Software systems in several city departments began upgrades and replacement in FY 2025 (Police - RMS, Finance and Human Resources - Workday ERP); Other city departments are preparing for upgrades in the coming years (Municipal Court, Development Services). This transfer provides funding for the software improvements.

ISLAND TRANSIT
Summary Schedule of Revenues and Expenditures
Fiscal Year 2025 - December Report

	Prior Year		Current Fiscal Year		
	FY2024 Actual	FY2025 Budget	FY2025 YTD Actual through 12/31/2024	FY2025 Budget Estimate	FY2025 Estimate Favorable/ (Unfavorable) vs. Budget
Beginning Fund Balance	\$134,368	\$1,042,588	\$1,042,588	\$1,042,588	\$0
Revenues					
FTA-Operating Grant	\$1,163,858	\$1,791,800	\$191,434	\$1,791,800	\$0
FTA - ARP Act Funding	375,122	0	0	0	0
FTA - E & D Grant	200,747	165,000	4,362	165,000	0
State DOT Grants	650,222	459,000	141,583	459,000	0
Fare Box Revenue	149,071	120,000	30,975	135,000	15,000
UTMB Shuttles	20,063	10,000	0	10,000	0
Parking Garage Revenue	31,783	31,000	8,077	31,000	0
Other Revenue	155,224	105,000	(86,475)	105,000	0
Sale of Equipment	0	5,000	0	0	(5,000)
General Fund	975,000	825,000	0	400,000 (1)	(425,000)
HOT Transfer In	1,292,418	1,277,180	265,971	1,391,483 (2)	114,303
Total Revenues	\$5,013,508	\$4,788,980	\$555,927	\$4,488,283	(\$300,697)
Expenditures					
Administration	\$218,783	\$222,900	\$57,510	\$215,769	\$7,131
Transit System	1,869,059	2,226,211	393,450	2,374,861	(148,650)
FTA Maintenance	689,765	1,261,070	125,308	1,027,603	233,467
Seawall Transportation Route	629,200	613,570	128,869	707,743 (2)	(94,173)
Rail Trolley System	696,456	693,610	145,125	691,763 (2)	1,847
Total Expenditures	\$4,103,264	\$5,017,361	\$850,261	\$5,017,739	(\$378)
Revenues Over/(Under) Expenditures	\$910,245	(\$228,381)	(\$294,334)	(\$529,456)	(\$301,075)
Prior Year Adjustment	(\$2,024) (3)	\$0	\$0	\$0	\$0
Ending Fund Balance	\$1,042,588	\$814,207	\$748,254	\$513,132	(\$301,075)

NOTE:

- (1) Projected need based on current funding from other sources, staff will monitor and make adjustments as needed.
- (2) Overages in the Seawall Transportation Route and Trolley Operations reflect actual cost estimated for the year that will be reimbursed using Convention Center Surplus Funds net of Farebox revenue collected on the Seawall and Trolley routes.
- (3) Island Transit Inventory Adjustment.

HURRICANE HARVEY
Summary Schedule of Revenues and Expenditures
Fiscal Year 2025 - December Report

	Prior Year		Current Fiscal Year		
	FY2024 Actual	FY2025 Budget	FY2025 YTD Actual through 12/31/2024	FY2025 Budget Estimate	FY2025 Estimate Favorable/ (Unfavorable) vs. Budget
Beginning Fund Balance	\$24,194	\$24,194	\$24,194	\$24,194	\$0
Revenues					
Transfer In (Operating Cash 90%) General Fund	\$10,441	\$0	\$0	\$0	\$0
Transfer In (Local Match 10%) General Fund	0	0	0	0	0
Total Revenues	\$10,441	\$0	\$0	\$0 (1)	\$0
Expenditures					
Historic Buildings (City Hall)	10,441	0	0	0	0
Total Expenditures	\$10,441	\$0	\$0	\$0 (2)	\$0
Revenues Over/(Under) Expenditures	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$24,194	\$24,194	\$24,194	\$24,194	\$0

- NOTE:**
- (1) A Major Disaster Declaration for the State of Texas (FEMA-4332-DR) was issued August 25, 2017 for Hurricane Harvey. This resulted in the City receiving a federally reimbursable grant for hurricane response. In FY2020, 90% of the cost of ten projects were reimbursed by FEMA. TDEM provided some funds along with the City's for the required 10% local cash match. In addition, excess insurance proceeds received in a prior years were deferred and excess contributions for projects completed in previous year's were returned to the operating funds.
 - (2) Currently, the work toward repairs is underway at the various departments. Estimated completion dates are unknown at this time.

HOT OCCUPANCY TAX FUNDS SUMMARY (1)
Summary Schedule of Balances, Revenue and Expenditures
Fiscal Year 2025 - September Report

	Prior Year		Current Fiscal Year		FY2025 Estimate Favorable/ (Unfavorable) vs. Budget
	FY2024 Actual	FY2025 Budget	FY2025 YTD Actual through 12/31/2024	FY2025 Budget Estimate	
Beginning Fund Balance	\$26,875,365	\$27,760,296	\$27,760,296	\$27,760,296	\$0
Revenues					
Local Hotel Occupancy Tax	\$27,765,670	\$29,700,000	\$3,894,095	\$29,700,000 (2)	\$0
State Hotel Occupancy Tax	5,888,446	6,600,000	367,819	6,600,000 (2)	0
Interest Income	1,324,812	854,350	298,723	1,045,100 (3)	190,750
Subtotal	\$34,978,928	\$37,154,350	\$4,560,637	\$37,345,100	\$190,750
Total Revenues	\$34,978,928	\$37,154,350	\$4,560,637	\$37,345,100	\$190,750
Expenditures					
Reimburse Park Board Operating Expenses	\$18,233,294	\$19,800,000	\$4,702,500	\$19,800,000 (4)	\$0
City of Galveston HOT Expenditures (Beach Patrol)	400,783	0	67,239	586,810 (5)	(586,810)
City of Galveston HOT Expenditures (Arts/Historic)	24,236	3,739,239	44,604	277,447	3,461,792
Cultural Arts Payments	2,111,046	2,274,040	163,695	2,274,040	0
Convention Center Operations	2,160,206	1,550,000	153,416	1,550,000 (6)	0
HOT Bonds Debt Service	1,942,588	1,963,590	0	1,963,590	0
Subtotal Expenditures	\$24,872,153	\$29,326,869	\$5,131,454	\$26,451,888	\$2,874,981
Surplus Payments to Convention Center Operator	\$4,710,922	\$5,114,210	\$0	\$5,114,210	\$0
Surplus Payments to the City	4,510,922	5,014,200	0	5,014,200	\$0
Subtotal Surplus Payments	\$9,221,844	\$10,128,410	\$0	\$10,128,410	0
Total Expenditures and Surplus Payments	\$34,093,997	\$39,455,279	\$5,131,454	\$36,580,298	\$2,874,981
Revenues Over/(Under) Expenditures	\$884,931	(\$2,300,929)	(\$570,818)	\$764,802	\$3,065,731
Ending Fund Balance	\$27,760,296	\$25,459,367	\$27,189,478	\$28,525,098	\$3,065,731

NOTES:

- (1) Included in the totals are separate special funds for Beach Maintenance, Beach Patrol, Beach Renourishment, Advertising/Tourism (CVB), HOT Debt Service, Convention Center Operations, Arts (Cultural Events) and Arts (Historic Preservation). Convention Center Surplus Fund is not included.
- (2) In FY 2025, the HOT Revenue estimates are based on a base amount of \$3.3 million per penny, be it local or state.
- (3) All HOT proceeds are deposited in a HOT-dedicated bank account and invested in a HOT pooled investment account through the City's investment program. The process of depositing, investing, and accounting for interest income is governed by a Council policy under the authority of the state Public Funds Investment Act. Actual rates continue to be over 4 percent currently.
- (4) FY 2025 Estimates for "Reimbursement of Park Board HOT Operating Expenses" is the amount agreed to with the Park Board adopted FY 2025 Annual Budget and the approved contract with the City.
- (5) City HOT funds used for project components of the demolition and engineering related to the Stewart Beach Pavilion. A budget amendment will be presented to City Council for approval in the near future.
- (6) The Convention Center development agreement authorizes use of HOT funds for renewal and replacement of major Convention Center facilities and fixtures.

Local and State Hotel Occupancy Tax revenue is allocated in the following special revenue funds as shown in the table below

City Fund Number	Purpose/City Fund Name	HOT Local Allocation (Nine Pennies)	State HOT Allocation (Two Pennies)
1082	Beach Cleaning/Maintenance	0.500	
1085	State HOT Beach Cleaning/Maint		0.760
	Subtotal Beach Cleaning/Maint	0.500	0.760
1083	Beach Patrol	0.500	
1086	State HOT - Beach Patrol		0.670
	Subtotal Beach Patrol	0.500	0.670
1087	State HOT - Beach Renourishment		0.570
1081	Advertising/Tourism (CVB)	3.000	
1084	Arts (Cultural Events)	0.750	
1080	Convention Center Operations	0.125	
2015	Debt Service (Local HOT)	2.000	
2015	Venue HOT (Brimer Bill) - Debt Service	2.000	
		8.875	2.000
1093	Arts (Historical Preservation)	0.125	
ALL	Local Tax	9.000	
	State Tax		2.000
	Total Tax	9.000	2.000

BEACH CLEANING/MAINTENANCE
 Summary Schedule of Revenues and Expenditures
 Fiscal Year 2025 - September Report

	Prior Year	Current Fiscal Year			
	FY2024 Actual	FY2025 Budget	FY2025 YTD Actual through 12/31/2024	FY2025 Budget Estimate	FY2025 Estimate Favorable/ (Unfavorable) vs. Budget
Beginning Fund Balance	\$3,093,523	\$3,196,491	\$3,196,491	\$3,196,491	\$0
Revenues					
Local Hotel Occupancy Tax	\$1,504,257	\$1,650,000	\$121,371	\$1,650,000	\$0
State Hotel Occupancy Tax	2,237,610	2,508,000	139,771	2,508,000	0
Interest Income	119,875	80,430	25,460	89,100 (1)	8,670
Subtotal	\$3,861,742	\$4,238,430	\$286,603	\$4,247,100 (2)	\$8,670
Total Revenues	\$3,861,742	\$4,238,430	\$286,603	\$4,247,100	\$8,670
Expenditures					
Reimburse Park Board Operating Expenses	\$3,758,774	\$4,158,000	\$987,525	\$4,158,000 (3)	\$0
Total Expenditures	\$3,758,774	\$4,158,000	\$987,525	\$4,158,000	\$0
Revenues Over/(Under) Expenditures	\$102,968	\$80,430	(\$700,922)	\$89,100	\$8,670
Ending Fund Balance	\$3,196,491	\$3,276,921	\$2,495,569	\$3,285,591	\$8,670

NOTE:

- (1) Actual Interest income based on fund balance. Estimated Interest for FY 2025, subject to changes in Fed rate.
- (2) Revenue includes Local HOT (\$.005) and State HOT (\$.0076), and interest income on City cash balance only.
- (3) Projected expenditures determined by City's contract with the Park Board and the approved FY 2025 Park Board Budget.

BEACH PATROL
 Summary Schedule of Revenues and Expenditures
 Fiscal Year 2025 - September Report

	Prior Year	Current Fiscal Year			
	FY2024 Actual	FY2025 Budget	FY2025 YTD Actual through 12/31/2024	FY2025 Budget Estimate	FY2025 Estimate Favorable/ (Unfavorable) vs. Budget
Beginning Fund Balance	\$3,345,320	\$3,066,074	\$3,066,074	\$3,066,074	\$0
Revenues					
Local Hotel Occupancy Tax	\$1,504,257	\$1,650,000	\$121,371	\$1,650,000	\$0
State Hotel Occupancy Tax	1,972,630	2,211,000	123,219	2,211,000	0
Interest	134,942	86,980	24,624	86,100 (1)	(880)
Subtotal	\$3,611,829	\$3,947,980	\$269,215	\$3,947,100 (2)	(\$880)
Total Revenues	\$3,611,829	\$3,947,980	\$269,215	\$3,947,100	(\$880)
Expenditures					
Reimburse Park Board Operating Expenses	\$3,490,292	\$3,861,000	\$916,988	\$3,861,000 (3)	\$0
Stewart Beach Master Plan	400,783	0	67,239	586,810 (4)	(586,810)
Total Expenditures	\$3,891,075	\$3,861,000	\$984,227	\$4,447,810	(\$586,810)
Revenues Over/(Under) Expenditures	(\$279,246)	\$86,980	(\$715,013)	(\$500,710)	(\$587,690)
Ending Fund Balance	\$3,066,074	\$3,153,054	\$2,351,061	\$2,565,364	(\$587,690)

NOTE:

- (1) Actual Interest income based on fund balance. Estimated Interest for FY 2025, subject to changes in Fed rate.
- (2) Revenue includes Local HOT (\$.005) and State HOT (\$.0067), and interest income on City cash balance only.
- (3) Projected expenditures determined by City's contract with the Park Board and the approved FY 2025 Park Board Budget.
- (4) City Council action on December 14, 2023 - will be included in FY 2025 Budget Amendment.

BEACH RENOURISHMENT
Summary Schedule of Revenues and Expenditures
Fiscal Year 2025 - September Report

	Prior Year	Current Fiscal Year			
	FY2024 Actual	FY2025 Budget	FY2025 YTD Actual through 12/31/2024	FY2025 Budget Estimate	FY2025 Estimate Favorable/ (Unfavorable) vs. Budget
Beginning Fund Balance	\$2,847,987	\$2,961,117	\$2,961,117	\$2,961,117	\$0
Revenues					
State Hotel Occupancy Tax	\$1,678,207	\$1,881,000	\$104,828	\$1,881,000	\$0
Interest	135,319	74,050	30,447	106,500 (1)	32,450
Subtotal	\$1,813,526	\$1,955,050	\$135,276	\$1,987,500 (2)	\$32,450
Total Revenues	\$1,813,526	\$1,955,050	\$135,276	\$1,987,500	\$32,450
Expenditures					
Reimburse Park Board Operating Expenses	\$1,700,396	\$1,881,000	\$446,737	\$1,881,000 (3)	\$0
Total Expenditures	\$1,700,396	\$1,881,000	\$446,737	\$1,881,000	\$0
Revenues Over/(Under) Expenditures	\$113,130	\$74,050	(\$311,461)	\$106,500	\$32,450
Ending Fund Balance	\$2,961,117	\$3,035,167	\$2,649,656	\$3,067,617	\$32,450

NOTE:

- (1) Actual Interest income based on fund balance. Estimated Interest for FY 2025, subject to changes in Fed rate.
- (2) Revenue includes State HOT (\$.0057), and interest income on City cash balance only.
- (3) Projected expenditures determined by City's contract with the Park Board and the approved FY 2025 Park Board Budget.

ADVERTISING/TOURISM (CVB)
Summary Schedule of Revenues and Expenditures
Fiscal Year 2025 - September Report

	Prior Year	Current Fiscal Year			
	FY2024 Actual	FY2025 Budget	FY2025 YTD Actual through 12/31/2024	FY2025 Budget Estimate	FY2025 Estimate Favorable/ (Unfavorable) vs. Budget
Beginning Fund Balance	\$8,737,810	\$8,855,050	\$8,855,050	\$8,855,050	\$0
Revenues					
Local Hotel Occupancy Tax	\$9,024,731	\$9,900,000	\$728,161	\$9,900,000	\$0
Interest Income	376,340	227,180	81,590	285,500 (1)	58,320
Subtotal	\$9,401,072	\$10,127,180	\$809,751	\$10,185,500 (2)	\$58,320
Total Revenues	\$9,401,072	\$10,127,180	\$809,751	\$10,185,500	\$58,320
Expenditures					
Reimburse Park Board Operating Expenses	\$8,949,462	\$9,900,000	\$2,351,250	\$9,900,000 (3)	\$0
Capital Contributions from City	334,370	0	0	0	0
Total Expenditures	\$9,283,832	\$9,900,000	\$2,351,250	\$9,900,000	\$0
Revenues Over/(Under) Expenditures	\$117,240	\$227,180	(\$1,541,499)	\$285,500	\$58,320
Ending Fund Balance	\$8,855,050	\$9,082,230	\$7,313,551	\$9,140,550	\$58,320

NOTE:

- (1) Actual Interest income based on fund balance. Estimated Interest for FY 2025, subject to changes in Fed rate.
- (2) Revenue includes Local HOT and interest income on City cash balance only.
- (3) Projected expenditures determined by City's contract with the Park Board and the approved FY 2025 Park Board Budget.

ARTS (CULTURAL EVENTS)
Summary Schedule of Revenues and Expenditures
Fiscal Year 2025 - September Report

	Prior Year	Current Fiscal Year			
	FY2024 Actual	FY2025 Budget	FY2025 YTD Actual through 12/31/2024	FY2025 Budget Estimate	FY2025 Estimate Favorable/ (Unfavorable) vs. Budget
Beginning Fund Balance	\$2,542,231	\$2,806,598	\$2,806,598	\$2,806,598	\$0
Revenues					
Local Hotel Occupancy Tax	\$2,256,115	\$2,475,000	\$182,035	\$2,475,000	\$0
Interest	119,298	40,000	34,976	122,400 (1)	82,400
Subtotal	\$2,375,413	\$2,515,000	\$217,011	\$2,597,400	\$82,400
Total Revenues	\$2,375,413	\$2,515,000	\$217,011	\$2,597,400 (2)	\$82,400
Expenditures					
Preservation Contracts	\$1,823,750	\$1,823,750	\$120,142	\$1,823,750	\$0
Cultural Arts Contracts	129,755	345,950	20,000	345,950	0
Salary Reimbursements	107,541	104,340	23,553	104,340	0
City Council Fund Balance Allocations	50,000	0	0	0	0
Total Expenditures	\$2,111,046	\$2,274,040	\$163,695	\$2,274,040	\$0
Revenues Over/(Under) Expenditures	\$264,367	\$240,960	\$53,316	\$323,360	\$82,400
Ending Fund Balance	\$2,806,598	\$3,047,558	\$2,859,914	\$3,129,958	\$82,400

- NOTE:**
(1) Actual Interest income based on fund balance. Estimated Interest for FY 2025, subject to changes in Fed rate.
(2) Revenue includes Local HOT (\$0.75) and interest income on City cash balance only.

ARTS (HISTORIC PRESERVATION)
Summary Schedule of Revenues and Expenditures
Fiscal Year 2025 - September Report

	Prior Year	Current Fiscal Year			
	FY2024 Actual	FY2025 Budget	FY2025 YTD Actual through 12/31/2024	FY2025 Budget Estimate	FY2025 Estimate Favorable/ (Unfavorable) vs. Budget
Beginning Fund Balance	\$2,734,699	\$3,249,441	\$3,249,441	\$3,249,441	\$0
Revenues					
Local Hotel Occupancy Tax	\$376,064	\$412,500	\$30,343	\$412,500	\$0
Interest Income	162,913	87,510	40,767	142,600 (1)	55,090
Total Revenues	\$538,978	\$500,010	\$71,110	\$555,100 (2)	\$55,090
Expenditures					
Garten Verein	0	50,000	0	50,000	0
City Cemeteries	0	166,332	23,791	190,084	(23,752)
Preservation Contracts	\$0	\$0	\$0	\$945	(945)
Minor Equipment	17,361	8,668	0	8,668 (3)	0
Historic Preservation Grant	6,875	0	20,813	27,750 (4)	(27,750)
Capital Reserve	0	3,514,239	0	0 (5)	3,514,239
Total Expenditures	\$24,236	\$3,739,239	\$44,604	\$277,447	\$3,461,792
Revenues Over/(Under) Expenditures	\$514,741	(\$3,239,229)	\$26,506	\$277,653	\$3,516,882
Ending Fund Balance	\$3,249,441	\$10,212	\$3,275,946	\$3,527,093	\$3,516,882

- NOTE:**
(1) Actual Interest income based on fund balance. Estimated Interest for FY 2025, subject to changes in Fed rate.
(2) Revenue includes Local HOT (\$0.0125) and interest income on City cash balance only.
(3) Replace lights on the Texas Heroes Monument.
(4) Facility assessment of Garten Verein carried over from FY24.
(5) This portion includes funding for the maintenance, repair and preservation of city owned historic property

DEBT SERVICE (LOCAL HOT)
Summary Schedule of Revenues and Expenditures
Fiscal Year 2025 - September Report

	Prior Year	Current Fiscal Year			
	FY2024 Actual	FY2025 Budget	FY2025 YTD Actual through 12/31/2024	FY2025 Budget Estimate	FY2025 Estimate Favorable/ (Unfavorable) vs. Budget
Beginning Fund Balance	\$2,873,795	\$2,925,525	\$2,925,525	\$2,925,525	\$0
Revenues					
Local Hotel Occupancy Tax	13,100,245	\$13,612,500	\$2,710,813	\$13,612,500 (1)	\$0
Local Hotel Occupancy Tax Credited to Convention Center Ops/Capital	(2,125,806)	(1,712,500)	(140,105)	(1,712,500) (2)	0
Interest Income	241,723	240,000	52,958	185,300 (3)	(54,700)
Total Revenues	11,216,161	\$12,140,000	\$2,623,666	\$12,085,300	(\$54,700)
Expenditures					
Other Contracts	\$9,221,844	\$10,128,410	\$0	\$10,128,410 (2)	\$0
Interest Expenditures	592,588	538,590	0	538,590	0
Principal Expenditures	1,350,000	1,425,000	0	1,425,000	0
Total Expenditures	11,164,432	12,092,000	0	12,092,000	0
Revenues Over/(Under) Expenditures	51,730	\$48,000	\$2,623,666	(\$6,700)	(\$54,700)
Ending Fund Balance	2,925,525	\$2,973,525	\$5,549,191	\$2,918,825	(\$54,700)
	Surplus to Allocate	\$9,221,844	\$10,128,410	\$0	\$10,128,410 (4)
	City	\$4,510,922	\$5,014,200	\$0	\$5,014,200
	Landry's	\$4,710,922	\$5,114,210	\$0	\$5,114,210
	Landry's Liquidity	\$0	\$0	\$0	\$0

- NOTE:**
- (1) Four cents (\$0.04) of Local HOT is dedicated to retire the Convention Center bonds, subsidize the operations of the Convention Center such that the operator (Landry's) is made whole and does not lose any money.
 - (2) The Convention Center is operated by Landry's Corporation. Landry's is guaranteed to operate without any losses, all of which are reimbursed through this fund. Ongoing capital renewal and improvements are also funded through this account.
 - (3) Actual Interest income based on fund balance. Estimated Interest for FY 2025, subject to changes in Fed rate.
 - (4) Surplus allocations to the Convention Center Operator and the City are calculated after the needs described above are met.

CONVENTION CENTER OPERATIONS
Summary Schedule of Revenues and Expenditures
Fiscal Year 2025 - September Report

	Prior Year	Current Fiscal Year			
	FY2024 Actual	FY2025 Budget	FY2025 YTD Actual through 12/31/2024	FY2025 Budget Estimate	FY2025 Estimate Favorable/ (Unfavorable) vs. Budget
Beginning Fund Balance	\$699,999	\$700,000	\$700,000	\$700,000	\$0
Revenues					
Local HOT (Credit from HOT Debt Serv Fund)	\$2,167,611	\$1,712,500	\$252,704	\$1,712,500	\$0
Interest	34,401	18,200	7,900	27,600 (1)	9,400
Total Revenues	\$2,202,012	\$1,730,700	\$260,604	\$1,740,100	\$9,400
Expenditures					
Convention Center Operations	\$2,151,473	\$900,000	\$266,015	\$900,000	\$0
CC Operator and Developer Fees	0	400,000	0	400,000	0
Convention Center Capital Outlay	50,538	250,000	0	250,000	0
Total Expenditures	\$2,202,011	\$1,550,000	\$266,015	\$1,550,000	\$0
Revenues Over/(Under) Expenditures	\$1	\$180,700	(5,411)	190,100	\$9,400
Ending Fund Balance	\$700,000	\$880,700	\$694,590	\$890,100	\$9,400

- NOTE:**
- (1) Actual Interest income based on fund balance. Estimated Interest for FY 2025, subject to changes in Fed rate.

DEBT SERVICE FUND
Summary Schedule of Revenues and Expenditures
Fiscal Year 2025 - December Report

	Prior Year	Current Fiscal Year			FY2025 Estimate Favorable/ (Unfavorable) vs. Budget
	FY2024 Actual	FY2025 Budget	FY2025 YTD Actual through 12/31/2024	FY2025 Budget Estimate	
Beginning Fund Balance	1,667,420	\$1,931,733	\$1,931,733	\$1,931,733	\$0
Revenues					
Property taxes - current	\$4,767,287	\$4,900,500	\$1,981,651	\$4,900,500	\$0
Property taxes - delinquent	37,170	40,000	12,464	40,000	0
Interest earnings	139,165	117,970	29,240	116,900	(1,070)
Infrastructure/Debt - transfer in	0	0	0	0	0
Total Revenues	\$4,943,622	\$5,058,470	\$2,023,356	\$5,057,400	(\$1,070)
Expenditures					
Principal retirement					\$0
Tax Supported	\$2,512,600	\$2,623,900	\$1,024,214	\$2,623,900	\$0
Subtotal	2,512,600	2,623,900	1,024,214	2,623,900	0
Interest payment					
Tax Supported	2,164,608	2,048,428	2,164,608	2,048,428	0
Subtotal	2,164,608	2,048,428	2,164,608	2,048,428	0
Fiscal agent fees	2,100	2,750	825	2,750	0
Total Expenditures	\$4,679,308	\$4,675,078	\$3,189,647	\$4,675,078	\$0
Revenues Over/(Under) Expenditures	\$264,314	\$383,392	(\$1,166,291)	\$382,322	(\$1,070)
Ending Fund Balance	\$1,931,733	\$2,315,125	\$765,442	\$2,314,055	(\$1,070)

ENTERPRISE FUNDS
Summary Schedule of Revenues and Expenditures
Fiscal Year 2025 - December Report

	FY2024 Actual	FY2025 Budget	FY2025 YTD Actual through 12/31/2024	FY2025 Budget Estimate
Beginning Fund Balance				
Combined Utility System Fund	\$19,190,179	\$14,566,024	\$14,566,024	\$14,566,024
Sanitation Fund	1,888,977	1,492,128	1,492,128	1,492,128
Drainage Utility Fund	1,476,606	1,084,189	1,084,189	1,084,189
Scholes Airport Fund	1,519,711	1,456,436	1,456,436	1,456,436
Total	(1) \$24,075,473	\$18,598,776	\$18,598,776	\$18,598,776
Revenues				
Combined Utility System Fund	\$43,472,702	\$48,383,600	\$11,239,596	\$48,469,198
Sanitation Fund	8,743,322	10,827,340	2,759,772	11,058,722
Drainage Utility Fund	3,354,867	3,665,000	873,717	3,493,234
Scholes Airport Fund	1,490,985	1,499,664	393,724	1,604,418
Total	\$57,061,875	\$64,375,604	\$15,266,808	\$64,625,573
Expenditures				
Combined Utility System Fund	\$47,576,857	\$46,844,190	\$11,482,189	\$46,279,741
Sanitation Fund	9,140,171	10,311,230	2,004,097	10,215,027
Drainage Utility Fund	3,519,222	3,583,860	706,586	3,533,999
Scholes Airport Fund	1,274,051	1,351,370	278,239	1,356,593
Total	\$61,510,301	\$62,090,650	\$14,471,112	\$61,385,360
Fund Balance Adjustments/Appropriation of Fund Balance				
Combined Utility System Fund	(\$520,000)	(\$600,000)	\$0	(\$600,000)
Sanitation Fund	0	0	0	0
Drainage Utility Fund	(228,063)	(135,000)	(19,080)	(123,899)
Scholes Airport Fund	(280,209)	(55,000)	(84,759)	(84,759)
Total	(\$1,028,271)	(\$790,000)	(\$103,839)	(\$808,658)
Ending Fund Balances				
Combined Utility System Fund	\$14,566,024	\$15,505,434	\$14,323,430	\$16,155,481
Sanitation Fund	1,492,128	2,008,238	2,247,802	2,335,823
Drainage Utility Fund	1,084,189	1,030,329	1,232,239	919,525
Scholes Airport Fund	1,456,436	1,549,730	1,487,162	1,619,502
Total	\$18,598,776	\$20,093,730	\$19,290,634	\$21,030,330

NOTE:

- (1) Beginning Fund Balance for FY 2024 is based on the adjustments below to put the calculations used in the Annual Comprehensive Financial Report that are full accrual on a modified accrual basis for budget adoption and reporting purposes.

COMBINED UTILITY SYSTEM FUND SUMMARY
Summary Schedule of Revenues and Expenditures
Fiscal Year 2025 - December Report

	Prior Year		Current Fiscal Year		FY2025 Estimate Favorable/ (Unfavorable) vs. Budget
	FY2024 Actual	FY2025 Budget	FY2025 YTD Actual through 12/31/2024	FY2025 Budget Estimate	
Beginning Fund Balance	\$ 19,190,179	\$14,566,024	\$14,566,024	\$14,566,024	\$0
Revenues					
Metered Customers	\$39,428,849	\$45,397,000	\$10,844,247	\$46,524,700	\$1,127,700
Service Connections	1,239,787	1,869,000	121,494	934,813	(934,187)
Waste Hauler Fees	99,380	80,000	11,905	97,620	17,620
Interest Earned	567,870	460,000	90,307	321,074	(138,926)
Penalties on Account	498,523	475,000	137,978	491,913	16,913
Other Revenues	1,638,292	102,600	33,665	99,078	(3,522)
Total Revenues	\$43,472,702	\$48,383,600	\$11,239,596	\$48,469,198	\$85,598
Expenditures					
Management Services	\$1,600,241	\$1,787,920	\$369,170	\$1,762,188	\$25,732
Utility Billing	1,413,044	1,556,320	322,305	1,582,637	(26,317)
Supply	2,802,867	2,830,520	576,558	2,777,979	52,541
Distribution	4,481,253	4,531,220	927,192	4,548,284	(17,064)
Industrial Pretreatment	354,143	433,290	69,943	413,623	19,667
Wastewater Collection	6,116,786	6,429,990	1,787,265	6,384,376	45,614
Wastewater Treatment Plan	6,654,415	6,033,040	1,281,961	6,030,160	2,880
Cost of Water	8,016,276	8,356,000	2,142,109	8,355,936	64
Debt Service	10,659,402	10,574,370	3,049,888	10,574,370	0
Other Expenses	5,478,433	4,311,520	955,798	3,850,189	461,331
Total Expenditures	\$47,576,857	\$46,844,190	\$11,482,189	\$46,279,741	\$564,449
Revenues Over/(Under) Expenditures	(\$4,104,156)	\$1,539,410	(\$242,593)	\$2,189,457	\$650,047
Transfer to Improvement Account	\$520,000	\$600,000	\$0	\$600,000	\$0
Ending Fund Balance (127 days)	\$14,566,024	\$15,505,434	\$14,323,430	\$16,155,481	\$650,047
90 Day Reserve	\$11,731,280	\$11,550,622	\$2,831,225	\$11,411,443	
120 Day Reserve	\$15,641,707	\$15,400,830	\$3,774,966	\$15,215,257	

WATERWORKS FUND (PART OF COMBINED UTILITY SYSTEM FUND)
Summary Schedule of Revenues and Expenditures
Fiscal Year 2025 - December Report

	Prior Year		Current Fiscal Year		FY2025 Estimate Favorable/ (Unfavorable) vs. Budget
	FY2024 Actual	FY2025 Budget	FY2025 YTD Actual through 12/31/2024	FY2025 Budget Estimate	
Beginning Fund Balance	(1) \$ 11,649,683	\$9,039,847	\$9,039,847	\$9,039,847	\$0
Revenues					
Metered Customers	\$23,216,076	\$24,737,000	\$6,266,207	\$25,915,300 (2)	\$1,178,300
Service Connections	773,068	1,279,000	72,656	540,625 (3)	(738,375)
Interest Earned	362,207	280,000	54,958	197,352 (4)	(82,648)
Penalties on Account	288,057	275,000	80,103	285,410	10,410
Other Revenues	89,378	98,600	22,635	86,049	(12,551)
Total Revenues	\$24,728,786	\$26,669,600	\$6,496,559	\$27,024,737	\$355,137
Expenditures					
Management Services	\$803,522	\$893,960	\$185,454	\$882,380	\$11,580
Utility Billing	710,477	778,160	161,343	792,256	(14,096)
Supply	2,802,867	2,830,520	576,558	2,777,979 (5)	52,541
Distribution	4,481,253	4,531,220	927,192	4,548,284 (6)	(17,064)
Cost of Water	8,016,276	8,356,000	2,142,109	8,355,936	64
Debt Service	6,507,989	6,435,210	1,906,019	6,435,210 (7)	0
Non-Departmental	3,646,240	2,133,050	488,738	1,966,952 (8)	166,098
Total Expenditures	\$26,968,623	\$25,958,120	\$6,387,413	\$25,758,996	\$199,124
Revenues Over/(Under) Expenditures	(\$2,239,836)	\$711,480	\$109,145	\$1,265,740	\$554,260
Transfer to Improvement Account	\$370,000	\$300,000	\$0	\$300,000	\$0
Ending Fund Balance (142 days)	\$ 9,039,847	\$ 9,451,327	\$ 9,148,992	\$ 10,005,587	\$ 554,260
90 Day Reserve	\$6,649,797	\$6,400,632	\$1,574,979	\$6,351,533	(\$49,099)
120 Day Reserve	\$8,866,397	\$8,534,176	\$2,099,972	\$8,468,711	(\$65,465)

NOTES:

- (1) Beginning Fund Balance for FY 2024 is based on the adjustments below to put the calculations used in the Annual Comprehensive Financial Report that are full accrual on a modified accrual basis for budget adoption and reporting purposes.
- (2) Revenues stated include accruals recorded at year-end in accordance with Generally Accepted Accounting Principles (GAAP). Total will vary in monthly billed revenue schedule that is in the Appendix.
- (3) Decrease in new service connections impacted by various factors including reductions in new construction, Hurricane Beryl, and ongoing capacity dedicated to the AMI meter change-out project.
- (4) Estimated Interest for FY 2025, subject to changes in Fed rate.
- (5) The underruns in the Supply due to various projected line-item underruns including Electricity (\$38,000), Other Services (\$26,600), and Software Licenses (\$29,703).
- (6) The projected overages in Supply includes Vehicle Capital Outlay carryover (\$104,319) from FY2024 for two municipal service trucks and will be addressed with the 1st Quarter Budget Amendment. This overage is offset by approximately \$92,000 in vacancy lapse.
- (7) Estimated 2022 Water and Sewer Bond payments.
- (8) Funding set-aside to address Civilian COLA and City Pension Plans.

Descriptions	FY2024
Current Assets	
Cash	\$ 2,970,878
Accounts receivable	6,852,752
Due from other agencies	\$ 80,643
Due from other funds	\$ 112,493
Inventory	\$ 231,438
Prepaid	\$ 19,414
Current Liabilities	
Accounts payable	\$ (101,358)
Due to other governments	\$ -
Due to other funds	\$ (71,656)
Compensated Absences	\$ (220,032)
Reconciling Items	
Miscellaneous adjustment	\$ (834,725)
Estimated Unreserved Fund Balance as of 9/30/2024	\$ 9,039,847

SEWER SYSTEM FUND (PART OF COMBINED UTILITY SYSTEM FUND)
Summary Schedule of Revenues and Expenditures
Fiscal Year 2025 - December Report

	Prior Year	Current Fiscal Year			FY2025 Estimate Favorable/ (Unfavorable) vs. Budget
	FY2024 Actual	FY2025 Budget	FY2025 YTD Actual through 12/31/2024	FY2025 Budget Estimate	
Beginning Fund Balance	(1) \$ 7,540,496	\$5,526,177	\$5,526,177	\$5,526,177	\$0
Revenues					
Metered Customers	\$16,212,773	\$20,660,000	\$4,578,041	\$20,609,400	(2) (\$50,600)
Service Connections	466,719	590,000	48,838	394,188	(3) (195,812)
Waster Hauler Fees	99,380	80,000	11,905	97,620	17,620
Interest Earned	205,664	180,000	35,349	123,722	(4) (56,278)
Penalties on Account	210,466	200,000	57,876	206,502	6,502
Other Revenues	1,548,914	4,000	11,030	13,030	9,030
Total Revenues	\$18,743,915	\$21,714,000	\$4,743,037	\$21,444,461	(\$269,539)
Expenditures					
Management Services	\$796,719	\$893,960	\$183,716	\$879,808	(5) \$14,152
Utility Billing	702,567	778,160	160,962	790,381	(6) (12,221)
Industrial Pretreatment	354,143	433,290	69,943	413,623	(5) 19,667
Wastewater Collection	6,116,786	6,429,990	1,787,265	6,384,376	(7) 45,614
Wastewater Treatment Plant	6,654,415	6,033,040	1,281,961	6,030,160	2,880
Debt Service	4,151,413	4,139,160	1,143,869	4,139,160	(8) 0
Non-Departmental	1,832,193	2,178,470	467,059	1,883,237	(9) 295,233
Total Expenditures	\$20,608,235	\$20,886,070	\$5,094,776	\$20,520,744	\$365,326
Revenues Over/(Under) Expenditures	(\$1,864,319)	\$827,930	(\$351,738)	\$923,717	\$95,787
Transfer to Improvement Account	\$150,000	\$300,000	\$0	\$300,000	\$0
Ending Fund Balance (109 Days)	\$ 5,526,177	\$6,054,107	\$5,174,439	\$6,149,894	\$95,787
90 Day Reserve	\$5,081,483	\$5,149,990	\$1,256,246	\$5,059,910	
120 Day Reserve	\$6,775,310	\$6,866,653	\$1,674,995	\$6,746,546	

NOTES:

- (1) Beginning Fund Balance for FY 2024 is based on the adjustments below to put the calculations used in the Annual Comprehensive Financial Report that are full accrual on a modified accrual basis for budget adoption and reporting purposes.
- (2) Revenues stated include accruals recorded at year-end in accordance with Generally Accepted Accounting Principles (GAAP). Total will vary in monthly billed revenue schedule that is in the Appendix.
- (3) Decrease in new service connections impacted by various factors including reductions in new construction, Hurricane Beryl, and ongoing capacity dedicated to the AMI meter change-out project.
- (4) Estimated Interest for FY 2025, subject to changes in Fed rate.
- (5) The underruns in the Department represent vacancy lapse during FY2025.
- (6) The projected overages in these Departments are related to the approved Civilian COLA and will be addressed during preparation of the 1st Quarter Budget Amendment.
- (7) The projected expenses in Wastewater Collection includes Vehicle Capital Outlay carryover (\$104,319) from FY2024 for two municipal service trucks and will be addressed with the 1st Quarter Budget Amendment. This overage is offset by approximately \$140,000 in vacancy lapse and various line-item underruns.
- (8) Estimated 2022 Water and Sewer Bond payments.
- (9) Funding set-aside to address Civilian COLA and City Pension Plans.

Descriptions	FY2024
Current Assets	
Cash	\$ 2,306,633
Accounts receivable	\$ 4,152,560
Due from other agencies	\$ 197,897
Due from other funds	\$ 24,726
Inventory	\$ 231,438
Prepaid	\$ 27,469
Current Liabilities	
Accounts payable	\$ (493,135)
Due to other funds	\$ (2,767)
Compensated Absences	\$ (366,486)
Reconciling Items	
Miscellaneous adjustment	\$ (552,157)
Estimated Unreserved Fund Balance as of 9/30/2024	\$ 5,526,177

SANITATION FUND
Summary Schedule of Revenues and Expenditures
Fiscal Year 2025 - December Report

	Prior Year	Current Fiscal Year				FY2025 Estimate Favorable/ (Unfavorable) vs. Budget
	FY2024 Actual	FY2025 Budget	FY2025 YTD Actual through 12/31/2024	FY2025 Budget Estimate		
Beginning Fund Balance	(1)	1,888,977	\$1,492,128	\$1,492,128	\$1,492,128	\$0
Revenues						
Collection Fees		\$7,585,837	\$9,741,000	\$2,472,375	\$9,889,502 (2)	\$148,502
Recycling Fees		763,000	760,000	217,054	868,216	108,216
Dumpster Fees		20,840	24,000	1,155	24,255	255
Penalties on Account		125,249	123,000	35,803	143,210	20,210
Other Revenues		248,396	179,340	33,385	133,539	(45,801)
Total Revenues		\$8,743,322	\$10,827,340	\$2,759,772	\$11,058,722	\$231,382
Expenditures						
Refuse Collection		\$5,764,642	\$6,777,710	\$1,481,513	\$6,861,877 (3)	(\$84,167)
Recycling		1,146,822	1,082,970	221,877	1,069,273	13,697
Utility Billing		255,307	286,450	58,068	288,579	(2,129)
Non-Departmental		1,973,399	2,164,100	242,640	1,995,297 (4)	168,803
Total Expenditures		\$9,140,171	\$10,311,230	\$2,004,097	\$10,215,027	\$96,203
Revenues Over/(Under) Expenditures		(\$396,849)	\$516,110	\$755,675	\$843,695	\$327,585
Ending Fund Balance (83 Days)		\$1,492,128	\$2,008,238	\$2,247,802	\$2,335,823	\$327,585
90 Day Reserve		\$2,253,741	\$2,542,495	\$494,161	\$2,518,774	
120 Day Reserve		\$3,004,988	\$3,389,993	\$658,881	\$3,358,365	

NOTES:

- (1) Beginning Fund Balance for FY 2024 is based on the adjustments below to put the calculations used in the Annual Comprehensive Financial Report that are full accrual on a modified accrual basis for budget adoption and reporting purposes.
- (2) Revenues stated include accruals recorded at year-end in accordance with Generally Accepted Accounting Principles (GAAP). Total may vary slightly from the prior year.
- (3) The projected overages in Refuse Collection are related to the approved Civilian COLA and will be addressed during preparation of the 1st Quarter Budget Amendment.
- (4) Funding set-aside to address Civilian COLA and City Pension Plans.

Descriptions	FY2024
Current Assets	
Cash	\$ -
Accounts receivable	\$ 2,797,382
Due from other agencies	\$ 407,090
Prepaid	\$ 2,417
Current Liabilities	
Accounts payable	\$ (77,357)
Due to other governments	\$ (36,554)
Due to other funds	\$ (1,278,876)
Compensated Absences	\$ (273,267)
Reconciling Items	
Miscellaneous adjustment	\$ (48,708)
Estimated Unreserved Fund Balance as of 9/30/2024	\$ 1,492,128

DRAINAGE UTILITY FUND
Summary Schedule of Revenues and Expenditures
Fiscal Year 2025 - December Report

	Prior Year	Current Fiscal Year			FY2025 Estimate Favorable/ (Unfavorable) vs. Budget	
	FY2024 Actual	FY2025 Budget	FY2025 YTD Actual through 12/31/2024	FY2025 Budget Estimate		
Beginning Fund Balance	(1)	1,476,606	\$1,084,189	\$1,084,189	\$1,084,189	\$0
Revenues						
Drainage District Charge		\$3,259,729	\$3,600,000	\$857,537	\$3,430,148	(2) (\$169,852)
Penalties on Account		45,153	40,000	12,915	51,661	11,661
Interest Earned		32,295	25,000	3,264	11,425	(3) (13,575)
Other Revenues		17,691	0	0	0	0
Total Revenues		\$3,354,867	\$3,665,000	\$873,717	\$3,493,234	(\$171,766)
Expenditures						
Municipal Drainage Utility		\$3,118,349	\$3,155,690	\$611,101	\$3,114,918	(4) \$40,772
Utility Billing		170,212	195,000	37,192	185,909	9,091
Non-Departmental		230,661	233,170	58,293	233,172	(2)
Total Expenditures		\$3,519,222	\$3,583,860	\$706,586	\$3,533,999	\$49,861
Revenues Over/(Under) Expenditures		(\$164,355)	\$81,140	\$167,131	(\$40,765)	(\$121,905)
Transfer to Improvement Account/Capital Outlay		\$228,063	\$135,000	\$19,080	\$123,899	\$11,101
Ending Fund Balance (95 Days)		\$1,084,189	\$1,030,329	\$1,232,239	\$919,525	(\$110,804)
90 Day Reserve		\$867,753	\$883,692	\$174,227	\$871,397	
120 Day Reserve		\$1,157,005	\$1,178,255	\$232,302	\$1,161,863	

NOTES:

- (1) Beginning Fund Balance for FY 2024 is based on the adjustments below to put the calculations used in the Annual Comprehensive Financial Report that are full accrual on a modified accrual basis for budget adoption and reporting purposes.
- (2) Drainage fees projected based on first quarter actuals. Various components of the FY 2024 drainage plan were re-launched where prior implementation gaps have been discovered. Due to software and data improvements, rate categories have been re-configured per the original rate design and there charges where anticipated to provide an increase in revenue. This program was implemented in May 2024 and the full annualized fiscal impact has not been confirmed.
- (3) Estimated Interest for FY 2025, subject to changes in Fed rate.
- (4) The expected underrun in Municipal Drainage is due to vacancy lapse.

Descriptions	FY2024
Current Assets	
Cash	\$ 263,961
Accounts receivable	\$ 894,870
Due from other funds	\$ 644
Inventory	\$ 46,845
Prepaid	\$ 434
Current Liabilities	
Accounts payable	\$ (3,747)
Compensated Absences	\$ (118,568)
Reconciling Items	
Miscellaneous adjustment	\$ (251)
Estimated Unreserved Fund Balance as of 9/30/2024	\$ 1,084,189

SCHOLES AIRPORT FUND
Summary Schedule of Revenues and Expenditures
Fiscal Year 2025 - December Report

	Prior Year	Current Fiscal Year			FY2025 Estimate Favorable/ (Unfavorable) vs. Budget	
	FY2024 Actual	FY2025 Budget	FY2025 YTD Actual through 12/31/2024	FY2025 Budget Estimate		
Beginning Fund Balance	(1)	1,519,711	\$1,456,436	\$1,456,436	\$1,456,436	\$0
Revenues						
Building Leases		\$47,561	\$45,921	\$8,711	\$42,817	(\$3,104)
Hangar Leases		130,875	107,791	37,133	148,533	40,742
Terminal Leases		76,936	78,091	19,568	78,271	180
Land Leases		741,740	764,539	215,110	810,441	45,902
Municipal Utilities Land Leases		90,852	93,123	23,281	93,123	0
Golf Course Land Lease		105,651	108,328	26,638	108,550	222
General Fund Land Leases		73,024	74,850	18,712	74,850	(0)
Fuel Flowage Fees		48,711	48,800	14,917	55,169	6,369
Interest Earned		81,110	60,000	17,143	68,573	8,573
TXDOT Grant		55,109	100,000	0	100,000	0
Other Revenue		23,213	18,221	12,510	24,090	5,869
Other Funding Sources		16,204	0	0	0	0
Total Revenues		\$1,490,985	\$1,499,664	\$393,724	\$1,604,418	(2) \$104,754
Expenditures						
Airport Operations		\$1,253,055	\$1,330,390	\$273,701	\$1,336,776	(\$6,386)
Non-Departmental		20,996	20,980	4,539	19,817	1,163
Total Expenditures		\$1,274,051	\$1,351,370	\$278,239	\$1,356,593	(\$5,223)
Revenues Over/(Under) Expenditures		\$216,934	\$148,294	\$115,485	\$247,825	\$99,531
Transfer to Improvement Account/Capital Outlay		\$280,209	\$55,000	\$84,759	\$84,759	(\$29,759)
Ending Fund Balance (436 Days)		\$1,456,436	\$1,549,730	\$1,487,162	\$1,619,502	\$69,772
90 Day Reserve		\$314,150	\$333,215	\$68,607	\$334,502	
120 Day Reserve		\$418,866	\$444,286	\$91,476	\$446,003	

NOTES:

- (1) Beginning Fund Balance for FY 2024 is based on the adjustments below to put the calculations used in the Annual Comprehensive Financial Report that are full accrual on a modified accrual basis for budget adoption and reporting purposes.
- (2) Based on actual collections through 1st Quarter.

Descriptions	FY2024
Current Assets	
Cash	\$ 1,489,826
Accounts receivable	\$ 88,740
Due from Insurance	\$ 4,759
Due from other funds	\$ 100
Current Liabilities	
Accounts payable	\$ (6,537)
Compensated Absences	\$ (28,325)
Due to other funds	\$ (83,518)
Reconciling Items	
Miscellaneous adjustment	\$ (8,609)
Estimated Unreserved Fund Balance as of 9/30/2024	\$ 1,456,436

INTERNAL SERVICE FUNDS
Summary Schedule of Revenues and Expenditures
Fiscal Year 2025 - December Report

	FY2024 Actual	FY2025 Budget	FY2025 YTD Actual through 12/31/2024	FY2025 Budget Estimate
Beginning Fund Balance				
Central Service Fund	\$1,655,794	\$2,048,548	\$2,048,548	\$2,048,548
Municipal Garage Fund	920,107	1,116,424	1,116,424	1,116,424
Casualty and Liability Fund	710,089	675,078	675,078	675,078
Workers' Compensation Fund	126,172	128,824	128,824	128,824
Health and Life Insurance Fund	9,134,178	11,307,859	11,307,859	11,307,859
Capital Projects Fund	46,962	65,673	65,673	65,673
Total	\$12,593,302	\$15,342,407	\$15,342,407	\$15,342,407
Revenues				
Central Service Fund	\$6,254,246	\$6,421,440	\$1,614,151	\$6,436,720
Municipal Garage Fund	6,724,628	6,942,899	1,591,567	6,689,665
Casualty and Liability Fund	2,649,086	2,797,070	699,446	2,797,782
Workers' Compensation Fund	772,787	1,000,557	249,705	1,002,397
Health and Life Insurance Fund	16,381,671	17,036,500	3,647,426	16,708,908
Capital Projects Fund	19,452	10,000	3,448	13,793
Total	\$32,801,871	\$34,208,466	\$7,805,743	\$33,649,264
Expenditures				
Central Service Fund	\$5,861,492	\$6,421,440	\$965,319	\$6,335,396
Municipal Garage Fund	6,259,018	6,934,513	1,312,984	6,728,546
Casualty and Liability Fund	2,684,098	2,797,014	623,908	2,734,534
Workers' Compensation Fund	770,135	728,000	235,439	717,175
Health and Life Insurance Fund	14,207,991	15,475,754	3,689,553	15,205,723
Capital Projects Fund	741	0	5,779	5,779
Total	\$29,783,474	\$32,356,721	\$6,832,982	\$31,727,154
Fund Balance Adjustments/Appropriation of Fund Balance				
Central Service Fund	\$0	\$0	\$0	\$0
Municipal Garage Fund	(269,293)	(106,000)	0	(106,000)
Casualty and Liability Fund	0	0	0	0
Workers' Compensation Fund	0	0	0	0
Health and Life Insurance Fund	0	0	0	0
Capital Projects Fund	0	0	0	0
Total	(\$269,293)	(\$106,000)	\$0	(\$106,000)
Ending Fund Balances				
Central Service Fund	\$2,048,548	\$2,048,548	\$2,697,379	\$2,149,872
Municipal Garage Fund	1,116,424	1,018,811	1,395,008	971,543
Casualty and Liability Fund	675,078	675,134	750,615	738,326
Workers' Compensation Fund	128,824	401,381	143,090	414,046
Health and Life Insurance Fund	11,307,859	12,868,605	11,265,732	12,811,043
Capital Projects Fund	65,674	75,673	63,342	73,687
Total	\$15,342,407	\$17,088,152	\$16,315,167	\$17,158,517

NOTE:

CENTRAL SERVICE FUND
Summary Schedule of Revenues and Expenditures
Fiscal Year 2025 - December Report

		Prior Year		Current Fiscal Year		
		FY2024 Actual	FY2025 Budget	FY2025 YTD Actual through 12/31/2024	FY2025 Budget Estimate	FY2025 Estimate Favorable/ (Unfavorable) vs. Budget
Beginning Fund Balance	(1)	1,655,794	\$2,048,548	\$2,048,548	\$2,048,548	\$0
Revenues						
Sales to Departments						
Data Processing		\$3,998,789	\$3,976,290	\$994,072	\$3,976,290	\$0
Central Mail Charges		54,211	81,350	15,611	62,444	(18,906)
Facilities Department Charges		1,444,223	1,503,400	375,859	1,503,436	36
Communications & Engagement		635,421	770,400	192,610	770,440	40
Other Revenue		121,602	90,000	35,998	124,110	34,110
Total Revenues		\$6,254,246	\$6,421,440	\$1,614,151	\$6,436,720	\$15,280
Expenditures						
Mail		\$184,786	\$127,815	\$20,471	\$128,261	(\$446)
Information Technology		3,025,839	4,019,746	545,864	3,852,318	(2) 167,428
Facilities Department		1,478,318	1,503,436	263,594	1,434,490	(3) 68,946
Community Outreach		672,549	770,443	135,391	770,327	(4) 116
Transfer to Technology Improvement Fund		500,000	0	0	150,000	(5) (150,000)
Total Expenditures		\$5,861,492	\$6,421,440	\$965,319	\$6,335,396	\$86,044
Revenues Over/(Under) Expenditures		\$392,754	\$0	\$648,831	\$101,324	\$101,324
Ending Fund Balance		\$2,048,548	\$2,048,548	\$2,697,379	\$2,149,872	\$101,324

NOTES:

- (1) Beginning Fund Balance for FY 2024 is based on the adjustments below to put the calculations used in the Annual Comprehensive Financial Report that are full accrual on a modified accrual basis for budget adoption and reporting purposes.
- (2) The underrun in the Information Technology Department include all vacancies for through December 2024.
- (3) The underrun in Facilities includes various line item underruns.
- (4) The reimbursements from IDC for Director of Policy and Governmental Affairs did not include any increases for salaries for FY25.
- (5) Estimated overage in Information Technology to be available for transfer at year-end.

Descriptions	FY2024
Current Assets	
Cash	\$ 2,013,770
Prepaid	\$ 295,774
Right of Use Asset-SBITA	\$ 84,374
Current Liabilities	
Accounts payable	\$ (116,166)
Compensated Absences	\$ (239,771)
Miscellaneous adjustment	\$ 10,567
Estimated Unreserved Fund Balance as of 9/30/2024	\$ 2,048,548

CENTRAL GARAGE FUND
Summary Schedule of Revenues and Expenditures
Fiscal Year 2025 - December Report

	Prior Year	Current Fiscal Year			FY2025 Estimate Favorable/ (Unfavorable) vs. Budget	
	FY2024 Actual	FY2025 Budget	FY2025 YTD Actual through 12/31/2024	FY2025 Budget Estimate		
Beginning Fund Balance	(1)	920,107	\$1,116,424	\$1,116,424	\$1,116,424	\$0
Revenues						
Motor Vehicle Charges		\$5,834,271	\$5,727,100	\$1,438,201	\$5,752,806	\$25,706
Outside Agency Revenue		632,739	885,500	133,990	588,990	(296,510)
Municipal Insurance		97,588	202,300	0	202,300	0
Other Revenues		69,045	62,000	1,134	61,500	(500)
Sale of Equipment		39,446	30,000	4,724	30,000	0
Interest Earned		51,540	36,000	13,517	54,069	18,069
Total Revenues		\$6,724,628	\$6,942,899	\$1,591,567	\$6,689,665	(2) (\$253,235)
Expenditures						
Administration		\$972,009	\$1,120,903	\$264,830	\$1,130,848	(\$9,945)
Operations		5,287,010	5,813,610	1,048,153	5,597,698	(3) 215,912
Total Expenditures		\$6,259,018	\$6,934,513	\$1,312,984	\$6,728,546	\$205,967
Revenues Over/(Under) Expenditures		\$465,610	\$8,386	\$278,583	(\$38,881)	(\$47,268)
Capital Outlay		\$269,293	\$106,000	\$0	\$106,000	\$0
Ending Fund Balance		1,116,424	\$1,018,811	\$1,395,008	\$971,543	(\$47,268)

NOTES:

- (1) Beginning Fund Balance for FY 2024 is based on the adjustments below to put the calculations used in the Annual Comprehensive Financial Report that are full accrual on a modified accrual basis for budget adoption and reporting purposes.
- (2) Revenues are based on actual charges for repairs, insurance and the cost of fuel.
- (3) Underruns include fuel and lubricants and vehicle repairs (+\$183,900) and various other line-item underruns.

Descriptions	FY2024
Current Assets	
Cash	\$ 1,067,861
Accounts receivable	\$ 29,700
Due from other funds	\$ 83,843
Inventory	\$ 259,336
Current Liabilities	
Accounts payable	\$ (183,506)
Compensated Absences	\$ (106,263)
Miscellaneous adjustment	\$ (34,547)
Estimated Unreserved Fund Balance as of 9/30/2024	\$ 1,116,424

CASUALTY AND LIABILITY INSURANCE
Summary Schedule of Revenues and Expenditures
Fiscal Year 2025 - December Report

	Prior Year	Current Fiscal Year			FY2025 Estimate Favorable/ (Unfavorable) vs. Budget	
	FY2024 Actual	FY2025 Budget	FY2025 YTD Actual through 12/31/2024	FY2025 Budget Estimate		
Beginning Fund Balance	(1)	\$710,089	\$675,078	\$675,078	\$675,078	\$0
Revenues						
Charges for Services						
Waterworks Fund		\$339,257	\$366,540	\$91,635	\$366,540	\$0
Sewer System Fund		367,979	391,880	97,970	391,880	0
Drainage Utility Fund		40,619	38,120	9,530	38,120	0
Sanitation Fund		87,982	85,450	21,360	85,440	(10)
Capital Projects Fund		21,338	21,700	5,425	21,700	0
Central Services		53,475	54,890	13,855	55,420	530
Central Garage		667,057	763,180	190,795	763,180	0
Airport Fund		214,048	237,070	59,267	237,070	0
Federal/state grants		124,570	124,610	31,152	124,610	(0)
Community Pool		49,480	54,680	13,719	54,876	196
General Fund		682,147	658,950	164,737	658,946	(4)
Other Revenues		1,134	0	0	0	0
Total Revenues		\$2,649,086	\$2,797,070	\$699,446	\$2,797,782	\$712
Expenditures						
Administration		\$165,460	\$185,250	\$29,392	\$173,443	\$11,807
Insurance Policies		2,126,102	2,351,764	573,709	2,301,191	50,573
Other Expenses		392,536	260,000	20,807	259,900	100
Total Expenditures		\$2,684,098	\$2,797,014	\$623,908	\$2,734,534	\$62,480
Revenues Over/(Under) Expenditures		(\$35,011)	\$56	\$75,537	\$63,248	\$63,192
Ending Fund Balance		\$675,078	\$675,134	\$750,615	\$738,326	\$63,192

NOTES:

- (1) Beginning Fund Balance for FY 2024 is based on the adjustments below to put the calculations used in the Annual Comprehensive Financial Report that are full accrual on a modified accrual basis for budget adoption and reporting purposes.

Descriptions	FY2024
Current Assets	
Cash	\$ 101,930
Prepaid	\$ 614,743
Current Liabilities	
Accounts payable	\$ (9,366)
Contracts payable	\$ (17,056)
Compensated Absences	\$ (18,928)
Miscellaneous adjustment	\$ 3,755
Estimated Unreserved Fund Balance as of 9/30/2024	\$ 675,078

WORKERS' COMPENSATION FUND
Summary Schedule of Revenues and Expenditures
Fiscal Year 2025 - December Report

	Prior Year	Current Fiscal Year			FY2025 Estimate Favorable/ (Unfavorable) vs. Budget	
		FY2024 Actual	FY2025 Budget	FY2025 YTD Actual through 12/31/2024		FY2025 Budget Estimate
Beginning Fund Balance	(1)	\$126,172	\$128,824	\$128,824	\$128,824	\$0
Revenues						
Charges for Services		\$772,779	\$995,557	\$249,647	\$998,590	\$3,033
Interest Earned		9	5,000	58	3,808	(1,193)
Other Revenue		0	0	0	0	0
Total Revenues		\$772,787	\$1,000,557	\$249,705	\$1,002,397	\$1,840
Expenditures						
Insurance Policies		\$770,135	\$728,000	\$235,439	\$717,175	\$10,825
Total Expenditures		\$770,135	\$728,000	\$235,439	\$717,175	\$10,825
Revenues Over/(Under) Expenditures		\$2,652	\$272,557	\$14,266	\$285,222	\$12,665
Ending Fund Balance		\$128,824	\$401,381	\$143,090	\$414,046	\$12,665

NOTES:

- (1) Beginning Fund Balance for FY 2024 is based on the adjustments below to put the calculations used in the Annual Comprehensive Financial Report that are full accrual on a modified accrual basis for budget adoption and reporting purposes.

Descriptions	FY2024
Current Assets	
Cash	\$ 275,000
Current Liabilities	
Accounts payable	\$ (28,563)
Due to other funds	\$ (117,613)
Miscellaneous adjustment	\$ -
Estimated Unreserved Fund Balance as of 9/30/2024	\$ 128,824

HEALTH AND LIFE FUND
Summary Schedule of Revenues and Expenditures
Fiscal Year 2025 - December Report

	Prior Year	Current Fiscal Year				FY2025 Estimate Favorable/ (Unfavorable) vs. Budget
	FY2024 Actual	FY2025 Budget	FY2025 YTD Actual through 12/31/2024	FY2025 Budget Estimate		
Beginning Fund Balance	(1)	\$9,134,178	\$11,307,859	\$11,307,859	\$11,307,859	\$0
Revenues						
Medical insurance - retiree & cobra		\$213,728	\$234,400	\$36,396	\$234,400	\$0
Medical insurance - contributions-city		11,692,630	11,847,400	2,677,309	11,847,400	(2)
Medical insurance - contributions-E'ees		994,764	922,900	186,599	896,398	(26,502)
Park Board medical - contributions		178,106	181,800	31,680	151,720	(30,080)
Park Board medical - employee		1,736,608	1,922,800	426,361	1,705,444	(217,356)
Wharves medical - contributions		0	0	0	0	0
Premiums - life insurance		257,739	278,800	67,034	268,136	(10,664)
Interest Earned		493,010	350,000	131,788	461,259	111,259
Drug Rebates, No-Show Fees, and Other Recoveries		628,146	681,400	90,259	681,400	0
Stop Loss Reimbursements/Refunds/Voids		186,940	617,000	0	462,750	(154,250)
Operating transfers in		0	0	0	0	0
Total Revenues		\$16,381,671	\$17,036,500	\$3,647,426	\$16,708,908	(\$327,592)
Expenditures						
Claims and Expenses						
City of Galveston Medical Claims		\$7,818,870	\$9,286,474	\$1,923,347	\$8,752,464	\$534,010
City Medical Claims Subtotal		7,818,870	9,286,474	1,923,347	8,752,464	534,010
Park Board of Trustees Medical Claims		908,259	780,000	414,223	959,784	(179,784)
All Medical Claims Subtotal		8,727,129	10,066,474	2,337,570	9,712,249	354,225
Prescriptions						
Prescriptions - City		3,027,005	2,993,280	746,221	3,065,161	(71,881)
Prescriptions - Park Board		232,631	200,000	62,378	221,598	(21,598)
Prescriptions Subtotal		3,259,635	3,193,280	808,600	3,286,759	(93,479)
Total Claims Expense		11,986,765	13,259,754	3,146,169	12,999,008	(3)
Other Expenses						
Administration - Plan Administrator		717,907	570,000	170,252	681,006	(4)
Stop Loss Premium		1,193,491	1,200,000	279,944	1,119,778	80,222
Consultant Services		50,000	50,000	12,500	50,000	(0)
Preventive Health Program		0	85,000	11,881	77,345	7,655
Employee Assistance Program		0	11,000	1,680	10,080	920
Life Insurance		259,828	300,000	67,127	268,506	31,494
Other Expenses Subtotal		2,221,226	2,216,000	543,384	2,206,715	9,285
Total Expenditures		\$14,207,991	\$15,475,754	\$3,689,553	\$15,205,723	\$270,031
Revenues Over/(Under) Expenditures		\$2,173,681	\$1,560,746	(\$42,127)	\$1,503,184	(\$57,562)
Estimated Ending Fund Balance		\$11,307,859	\$12,868,605	\$11,265,732	\$12,811,043	(\$57,562)

NOTES:

- (1) Beginning Fund Balance for FY 2024 is based on the adjustments below to put the calculations used in the Annual Comprehensive Financial Report that are full accrual on a modified accrual basis for budget adoption and reporting purposes.
- (2) The FY 2025 Estimate shown for the City's contribution anticipates that the City will again contribute its entire health insurance budget in FY 2025 to the Health Insurance
- (3) Medical claims year-to-date in FY 2025 have been lower compared to FY 2024 first quarter and compared to the projections calculated by the City's consultants.
- (4) Other Expenses includes Administrative cost that year-to-date have been higher than the same period in FY 2024.

Descriptions	FY2024
Current Assets	
Cash	\$ 5,781,467
Cash Reserve-OPEB Liability	\$ 5,800,000
Current Liabilities	
Accounts payable	\$ (238,394)
Miscellaneous adjustment (IBNR)	\$ (56,439)
Miscellaneous adjustment	\$ 21,225
Estimated Unreserved Fund Balance as of 9/30/2024	\$ 11,307,859

CAPITAL PROJECTS FUND
Summary Schedule of Revenues and Expenditures
Fiscal Year 2025 - December Report

	Prior Year		Current Fiscal Year		
	FY2024 Actual	FY2025 Budget	FY2025 YTD Actual through 12/31/2024	FY2025 Budget Estimate	FY2025 Estimate Favorable/ (Unfavorable) vs. Budget
Beginning Fund Balance	\$46,962	\$65,673	\$65,673	\$65,673	\$0
Revenues					
Sale of Equipment	\$0	\$0	\$0	\$0	\$0
Interest Earned	14,582	10,000	3,448	13,793	3,793
Sale of Gen. Fixed Assets	4,870	0	0	0	0
Total Revenues	19,452	10,000	3,448	13,793	3,793
Expenditures					
Construction Management	741	0	5,779	5,779	(5,779)
Total Expenditures	\$741	\$0	\$5,779	\$5,779 (1)	(\$5,779)
Revenues Over/(Under) Expenditures	\$18,711	\$10,000	(\$2,331)	\$8,014	(\$1,986)
Estimated Ending Fund Balance	\$65,673	\$75,673	\$63,342	\$73,687	(\$1,986)

NOTES:

(1) All expenditures are reallocated to projects that have been approved by City Council in the CIP as project management costs.



CITY OF GALVESTON
 CASH RECONCILIATION REPORT
 per ADOPTED BUDGET 2024
 AS OF 12/31/24
 (2 pages)

Department:	COUNCIL PROJECTS & INITIATIVES PRG.		IDC				STREETS / TRAFFIC		PUBLIC IMPROVEMENT		DRAINAGE
	Fund #:	1098	BEACHES	ECON DEV	PARKS	PARKS CO BOND	INFRASTRUCTURE	ISA & DS	2017 G.O. Bonds	2019 G.O. Bonds	Drainage Improve
Fund #:	1098	3190	3191	3192	3192	319201	3193	3199	3217	3219	44102
Page #:	Page 3	Page 4	Page 5	Page 6	Page 6	Page 7	Page 8	Page 9	Page 10	Page 11	Page 12
CASH RECONCILIATION											
Beginning Balance, Oct 1, 2023	\$6,624	\$10,492,020	\$10,100,493	\$2,861,730	\$5,571,530.74	\$6,847,318	\$	\$141,716	\$	\$8,190,310.14	\$237,580
Add: Interest FY 2024	\$0	\$81,617	\$96,280	\$25,709	\$68,943.64	\$56,278	\$	\$967	\$	\$55,086.97	\$1,621
Add: FY 2024 Transfers / Revenues / Other Sources	\$0	\$147,871	\$147,871	\$147,871	\$	\$147,871	\$	\$	\$0	\$0	\$0
CASH, TOTAL RESOURCES	\$6,624	\$10,721,508	\$10,344,634	\$3,035,309	\$5,571,531	\$7,051,467	\$	\$142,683	\$8,245,397	\$	\$239,200
Less: YTD Expenditures	\$0	(\$139,810)	(\$111,796)	(\$323,281)	(\$139,765.80)	(\$1,295,515)	\$	\$0	(\$583,081.03)	\$	\$0
Less: Payables, Due from	\$0	(\$115,806)	\$0	(\$134,807)	(\$550,355)	(\$101,820.56)	\$	\$	(\$256,132.06)	\$	\$0
CASH, ENDING BALANCE	\$6,624	\$10,465,891	\$10,232,837	\$2,577,221	\$5,469,710	\$5,205,597	\$	\$142,683	\$7,406,184	\$	\$239,200
BUDGET RECONCILIATION											
CASH, ENDING BALANCE	\$6,624	\$10,465,891	\$10,232,837	\$2,577,221	\$5,469,710	\$5,205,597	\$	\$142,683	\$7,406,184	\$	\$239,200
Add: FY 2024 Outstanding Estimated Revenue, Other Funding Sources, Transfers	\$0	(\$55,781)	\$0	(\$59,834)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Less: Encumbered	\$0	(\$196,179)	(\$548,150)	(\$520,511)	(\$1,071,810)	(\$323,761)	\$0	(\$3,750)	\$	(\$235,769.81)	\$0
Less: Unencumbered	\$0	(\$4,392,897)	(\$7,017,187)	(\$3,234,379)	(\$6,149,216)	(\$3,025,526)	\$0	\$0	\$0	(\$5,465,563.57)	(\$57,500)
AVAILABLE FY 2024	\$6,624	\$5,821,034	\$2,667,500	(\$1,237,503)	\$5,469,710	(\$1,729,348)	(\$1,267,379)	\$138,932	\$1,704,851	\$	\$181,700

CITY OF GALVESTON
 CAPITAL IMPROVEMENT PLAN - STATUS UPDATE
 FY 2025 - 1ST QUARTER - DECEMBER 31, 2024
 STREETS & TRAFFIC PROGRAM

PROJECT NO.	PROJECT NAME	DESCRIPTION	TOTAL PROJECT BUDGET	EXPENSE TO DATE	CURRENT PHASE	FY 2025 STATUS
ST1503	26TH - BROADWAY TO CHURCH (phase 2)	Replace approx. 1,282 feet milling and overlay and upgrading of the drainage system.	\$ 512,133	\$ 512,133	Project Awaiting Fire Station and City Hall Annex Demolition/Parking Lot Completion	Asphalt Mill & Overlay was completed by the in-house paving crews in 2022.
ST1802	16TH - BROADWAY TO AVE N 1/2	Approximately 1,945 feet to include milling and replacement of asphalt surface and replace of drainage inlets and laterals, replace and upsized old water and sewer utilities.	\$ 227,468	\$ 215,650	Design	Design is 100% Complete; Construction to be completed as part of the 15th Street Pilot Stormwater Pump Project. FEEMA funding for the 14th Street Pump Station
ST1901	37TH - BROADWAY TO AVE P	New water main from Broadway to Ave P, new storm drain collections system extending from Broadway to Ave L, storm drain collection system extension from Ave O to Ave P to connect new inlets construction south of Ave P, sanitary sewer reconstruction to accommodate modifications to the storm drainage system	\$ 7,377,718	\$ 6,499,075	Construction	Project Complete
ST1902	37TH - AVE P TO SEAWALL	New water main from Ave P to Seawall, extended storm drainage collection system between Ave O to Ave P 1/2, localized sanitary sewer reconstruction to accommodate modifications to the storm drainage system.	\$ 6,011,957	\$ 4,607,905	Construction	Project Complete
ST2003	35TH - POST OFFICE TO BROADWAY	Approximately 1,600 feet to include milling and replace asphalt surface, extension of storm sewer main to provide for future expansion of drainage system and replace and upsized old water and sewer utilities.	\$ 3,867,326	\$ 3,237,841	Construction	Project Complete
ST1806	23RD - BROADWAY TO SEAWALL (COUNTY PROJECT)	Complete roadway reconstruction with waterline replacement, sanitary sewer crossings and storm sewer improvements including main, laterals and inlets.	\$ 11,162,304	\$ 11,073,149	Construction	Project Complete
ST1807	AVE S - 53RD TO SEAWALL BLVD (COUNTY PROJECT)	Complete roadway reconstruction with waterline replacement, sanitary sewer crossings and localized storm drainage improvements.	\$ 3,975,990	\$ 3,975,998	Construction	Project Complete
TR2102	TRAFFIC SIGNAL/SAFETY IMPROVEMENTS	Replace old traffic signal heads, cabinets and controllers. Install new guard rails and battery backups for traffic signals.	\$ 1,191,610	\$ 783,148	Planning	Developing priority plan for implementation of system improvements.
TR2103	SEAWALL BLVD TRAFFIC SIGNAL INSTALLATION 75TH TO 89TH STREETS	Installation of Traffic Signals at the intersections of 75th/Seawall and 89th/Seawall	\$ 114,885	\$ -	Design	The proposed traffic signal at 89th & Seawall is currently under construction by a TxDOT Contractor. Design for the new traffic signal at the intersection of 75th & Seawall Blvd is 95% complete.
TR2301	SEAWALL BLVD: PEDESTRIAN CROSSING IMPROVEMENTS @ 33RD STREET	Installation of Traffic Signals at the intersection of 33rd/Seawall	\$ 100,000	\$ -	Planning	Design for the new traffic signal at the intersection of 33rd & Seawall Blvd is 95% complete.
IDCDDW	DOWNTOWN STREETScape IMPROVEMENTS	Streetscape improvements to the downtown area	\$ 3,591,639	\$ 2,364,170	Construction	Construction complete.
ST2201	SEAWALL BLVD: PEDESTRIAN SAFETY IMPROVEMENTS & TRAFFIC CALMING 61ST TO 103RD STREETS	Add low linear barrier along the north side of Seawall Blvd between 61st & 103rd Streets. Add new traffic calming measures	\$ 386,980	\$ -	Planning	These proposed improvements are being considered by TxDOT with review of information provided by the City being considered by the Agency.
ST2202	SEAWALL BLVD: PEDESTRIAN SAFETY IMPROVEMENTS & TRAFFIC CALMING 12TH TO 61ST STREETS	Add low linear barrier along the north side of Seawall Blvd between 12th & 61st Streets. Add new traffic calming measures	\$ 13,750	\$ -	Planning	This project is being resubmitted to TxDOT for consideration of Grant Funding under the "2023 Transportation Alternatives" Call for Projects. Preliminary applications were submitted to TxDOT on 1/27/2023.
ST2303	BICYCLE INFRASTRUCTURE IMPROVEMENTS	New bicycle lanes along various roadway corridors within the city	\$ -	\$ -	Planning	Engineering staff is developing plans for planned bicycle infrastructure projects.

CITY OF GALVESTON
 CAPITAL IMPROVEMENT PLAN - STATUS UPDATE
 FY 2025 - 1ST QUARTER - DECEMBER 31, 2024
 STREETS & TRAFFIC PROGRAM

PROJECT NO.	PROJECT NAME	DESCRIPTION	TOTAL PROJECT BUDGET	EXPENSE TO DATE	CURRENT PHASE	FY 2025 STATUS
IHST19 IHST20 IHST21 IHST 22 23, 24	STREETS & OVERLAY BY CITY FORCES (In House Streets FY2019)	Correcting streets identified as less than Satisfactory by 2013 Street Assessment by LJA Engineering.	\$ 12,209,494	8,960,818	Ongoing, Annual Mill & Overlay Contract executed for overflow	Ongoing

CITY OF GALVESTON
 CAPITAL IMPROVEMENT PLAN - STATUS UPDATE
 FY 2025 - 1ST QUARTER - DECEMBER 31, 2024

DRAINAGE IMPROVEMENT PROGRAM

PROJECT NO.	PROJECT NAME	DESCRIPTION	TOTAL PROJECT BUDGET	EXPENSE TO DATE	CURRENT PHASE	FY 2025 STATUS
D1601	11 MILE ROAD DRAINAGE IMPROVEMENTS	To alleviate drainage concerns, culvert replacement and ditch regrading needed. Drainage improvement along FM 3005 will require coordination with TXDOT.	\$ 45,886	\$ 45,886	Design	Design is approximately 75% complete. Additional survey is needed at the connection point to TXDOT along FM3005.
D1604	CHURCH STREET DRAINAGE IMPROVEMENTS	Replace and upgrade the existing vitrified clay storm sewer system per recommendations in the Master Drainage Study.	\$ 2,029,043	\$ 1,757,749	Construction	Project Complete
D1701	MASTER DRAINAGE PLAN and FEASIBILITY STUDY (aka STORMWATER MASTER PLAN)	Engineering study of current drainage system throughout City with recommendation as to the feasibility of various alternatives to improve drainage.	\$ 3,383,842	\$ 1,316,255	Scoping	LAN has developed the existing conditions model and the first of two public meetings has been held to solicit public feedback of the findings from the existing modeling efforts. The second public meeting is scheduled for March 7, 2023. LAN is beginning to start looking at developing potential solutions to identified flooding issues that can be developed into future CIP projects. A DRAFT report has been submitted to staff for review and comment. Work is ongoing.
D1901	14TH STREET STORM WATER PUMP STATION	Design and construction of a new pump station to work in conjunction with the storm sewer system.	\$ 51,390,873	\$ 5,059,595	Design	Funding from FEIMA for Construction is in progress with the City receiving an award letter from TDEM in January 2024. Staff is working on developing a scope of work to have a 3rd Party Engineering Firm conduct a Constructability Review of the current plans, and will be having the Engineer of Record update the engineering plans and compile the final Bid Package. The constructability review is underway with the first task of updating the project cost estimate nearing completion. This project is anticipated to bid during the 4th Quarter of FY2024.
DSTORM	STORM WATER MANAGEMENT	Annual reporting and monitoring of Municipal Separate Storm Sewer System (MS4) Permit to TCEQ	\$ 430,457	\$ 430,457	Annual	Annual Recurring Project. In progress. March 2018 annual report for the City of Galveston Phase II MS4 has been approved by TCEQ on June 18, 2018. Being done in-house by the PW Director's Department.
D2101	SOUTH SHORE STORMWATER PUMP STATION	Design and construction of a new pump station to work in conjunction with the storm sewer system.	\$ 12,045,456	\$ 5,796,941	Construction	The design of this project is 100%. The engineering team is beginning the process of negotiating Temporary Construction Easements with property owners along the project corridor. The project advertised in August 2024 and bids were received in September 2024. The Bids are being evaluated and prepared for City Council action.
D1702	EVALUATION OF STORM SEWER OUTFALLS	Evaluation of the 42 storm sewer outfalls. Majority of these outfalls are submerged and their condition is unknown.	\$ 248,861	\$ 248,861	Field work completed. Some outfall locations could not be identified.	Engineering provided cost estimate for critical outfall repair. Evaluation and consideration of these recommendations will be incorporated into the Master Drainage Plan.

CITY OF GALVESTON
 CAPITAL IMPROVEMENT PLAN - STATUS UPDATE
 FY 2025 - 1ST QUARTER - DECEMBER 31, 2024

WATERWORKS PROGRAM

PROJECT NO.	PROJECT NAME	DESCRIPTION	TOTAL PROJECT BUDGET	EXPENSE TO DATE	CURRENT PHASE	FY 2025 STATUS
W1802	NON-REVENUE WATER MITIGATION PROGRAM	Mitigate the amount of water that is not sold at retail price. Areas such as leak detection, improvements, meter replacements.	\$ 661,634	\$ 661,633	Construction	In Construction
W1801	30" WATERLINE - 71ST STREET TO 59TH STREET PUMP STATION	Replace approx. 4,300 feet of 30" water line.	\$ 2,032	\$ 2,032	Delay until 59th Street Pump Station and Tank complete	Team suggested delaying this project until 59th Street PS and Tank plus the 24" waterline to the Airport PS is complete.
W1702	20" WATERLINE - TAMUJ TO SEAWOLF PARKWAY TO BRADNER STREET	Replace approx. 5,250 feet of existing 20" water line that serves a major portion of Pelican Island. Old bar wrapped concrete cylinder pipe with multiple failure points and expensive to repair.	\$ 595	\$ 595	Planning	Planning
W1902	12" WATERLINE - SEAWALL BLVD., 81ST TO 97TH STREET	Construction of approx. 3,650 ft. of 12" water line. To complete the loop providing water to the west end and improve the water quality and pressure available to the properties located in this stretch of seawall.	\$ -	\$ -	Planning	Planning
W1704	30" WATERLINE - RAILROAD BRIDGE TO HARBORSIDE DR	Replace approx. 2,100 feet of waterline.	\$ 256,123	\$ 208,123	Delay until 59th Street Pump Station and Tank complete	Team suggested delaying this project until 59th Street PS and Tank plus the 24" waterline to the Airport PS is complete.
W1701	WELL DISINFECTION / FLUSHING (2A, 6A, 10, 12, 13, 16, 17)	Installation of a disinfection system and flush valve for each of the previously rehabilitated Ala Loma Wells. This allows for the use of these wells without contamination the water system.	\$ 45,536	\$ 45,536	Consultant preparing scope for evaluating asset value and sale	Design complete but GCWA has concerns with the main line that wells are tying into. They need to do condition assessment. Alternate approach to seal the wells being investigated with the hiring of consultant. Kickoff meeting for the well appraisal project expected in May with the appraisal report due in August 2021.
W1605	30" CAUSEWAY WATERLINE	Construction of a 30" waterline along the causeway to provide additional redundancy for island water.	\$ 4,749,201	\$ 813,266	Design	Design is 95% complete. This project has received a Federal earmark for assisting with the funding of construction. Staff anticipates construction to begin around mid FY2025. TXDOT Coordination ongoing due to structural stability concerns and Post Harvey cracks in the Causeway Structure being remedied by TXDOT. USACE Permit is in-progress. Working through delivery pressure issues with Gulf Coast Water Authority.
W1601	10 MILE ROAD ELEVATED STORAGE TANK REPLACEMENT	Rehab of EST. is not the best solution for the water distribution system since the existing tank is about 40 feet short and provides less supply and pressure. Also the coating is severely degraded and the tank recoating may not provide longevity. Tank needs to be upgraded from "flow by" to "flow through" with separate fill and discharge lines to preserve water quality and provide the needed capacity and storage. Construction of a new 2.5 MG EST is the better solution for the long-term to maintain compliance with TCEQ findings on the condition of the tank.	\$ 16,108,459	\$ 971,135	Design	Modelling performed under the Water Master Plan update currently underway indicates that the existing tank is the correct size and height. A rehabilitation design project is currently underway to develop a revised plan set to perform a rehabilitation of the existing tank.
W1705	AIRPORT PUMP STATION TANK UPGRADES PHASE 1	Construction of a new 3 million gallon water ground storage tank (GST) at the Airport Pump Station. This is needed to protect water supply from risk of contamination from flood waters and ensure the proper water quality and pressure to the west end.	\$ 18,647,445	\$ 10,726,047	Construction	Construction Complete

CITY OF GALVESTON
 CAPITAL IMPROVEMENT PLAN - STATUS UPDATE
 FY 2025 - 1ST QUARTER - DECEMBER 31, 2024

WATERWORKS PROGRAM

PROJECT NO.	PROJECT NAME	DESCRIPTION	TOTAL PROJECT BUDGET	EXPENSE TO DATE	CURRENT PHASE	FY 2025 STATUS
	AIRPORT PUMP STATION TANK UPGRADES PHASE 2	Construction of 7 MG Tank	\$ 7,657,500	\$ 28,632	Design	Design @ 95%
W2201	23RD STREET WATERLINE-SEALY-BALL	Offset critical waterline on 23rd Street between Sealy and Ball that is on conflict with other infrastructure.	\$ 928,010	\$ 477,875	Construction	Construction Complete
W1618	WATER SYSTEM IMPROVEMENTS	Continued rehab of water distribution system through City.	\$ 3,043,539	\$ 2,615,257	Recurring Project	Recurring Project.
W2101	SUSTAINABLE INTERACTIVE CUSTOMER CONNECTIONS	The City's existing AMR system has reached its end of life. To rebuild the current system with an advanced system that is sustainable and will incorporate technologies used to enhance City capabilities, maximize response efficiencies and improve customer satisfaction. The new system will incorporate remote connect/disconnect capabilities, new data analytics, business process automation, and improved customer visibility. This project includes the replacement of 100% of the City's water meters.	\$ 17,370,119	\$ 16,719,690	Planning	Ongoing
W2202	Lead & Copper Rule (EPA)	The EPA has placed new regulation requirements on date collection, testing, chemical optimization, and replacement of lead and copper lines.	\$ 1,111,179	\$ 274,728	Planning	The compilation of a comprehensive service line inventory required by TCEQ has been completed. Work is ongoing to
FD-132	FIRE HYDRANTS REPLACEMENT PROGRAM	Continue to replacement or repair non or poorly functioning fire hydrants (portion possible reimbursement from FEMA)	\$ 8,276,921	\$ 6,653,554	Recurring Project	Ongoing
FD-132 (WFRHY)	FIRE HYDRANT REPLACEMENT PROGRAM (hurricane like portion)	Continue to replacement or repair non or poorly functioning fire hydrants (FEMA reimbursement)	\$ 4,812,784	\$ 3,610,523	Ongoing	Ongoing
W2302	UTMB WATER TANK DISINFECTION IMPROVEMENTS	Install new disinfection system to existing elevated storage tank to enhance water quality	\$ 470,000	\$ 16,386	Design	Pre-Final plans are being reviewed and a final Permit Set will be issued by the end of 2024. Following permit approvals, the project will be released for bidding in early 2025.
W2303	WATER MASTER PLAN	Complete a new water master plan including development of a computerized water model capable of accepting multiple data sources	\$ 1,975,180	\$ 886,366	Design	Data Collection Phase is ongoing and the engineering team has completed developing the existing system computer model. The engineering team is reviewing and updating the existing water fees and rate structure, and continuing to analyze the possibilities of developing an alternate water source for the City's water system. The engineering team continues to gather in-field data collection efforts to use for calibrating the water model. The water model has been calibrated and a couple of problem areas are being studied further. The engineering team is preparing to develop a DRAFT list of recommended CIP projects. Work is ongoing.

CITY OF GALVESTON
 CAPITAL IMPROVEMENT PLAN - STATUS UPDATE
 FY 2025 - 1ST QUARTER - DECEMBER 31, 2024

WATERWORKS PROGRAM

PROJECT NO.	PROJECT NAME	DESCRIPTION	TOTAL PROJECT BUDGET	EXPENSE TO DATE	CURRENT PHASE	FY 2025 STATUS
W2304	CAUSEWAY WATERLINE SHARED MAINTENANCE PROGRAM	Share in cost to maintain the old causeway bridge that carries the City's main water supply	\$ 1,001,152	\$ 155,942	Planning	City Council approved the payment of shared maintenance work performed during FY2024 at the 11/14/2024 Regular City Council Meeting. The maintenance committee met in August 2024 to discuss the proposed FY2025 maintenance needs between the City, County, GCWA, Centerpoint and BNSF Railroad. The results of the proposed maintenance work planned for FY2025 will be utilized as a pilot project to determine if the success of the repair methods selected and to determine if the committee should consider making an application submission for an upcoming CRISI Grant program call for projects.
W2305	GCWA: SUPPLY PIPELINE ALIGNMENT MODIFICATION ALONG SH3	Construct relocation of the existing 42-inch water supply line to Galveston that is a conflict with construction by TXDOT	\$ 6,083,000	\$ 5,057,958	Construction	This is the City's contribution to GCWA for off-island pipeline improvements as a result of TXDOT highway projects.
	Senate Bill 3 Water Utility "Emergency Preparedness Plan"	Develop an "Emergency Preparedness Plan" that complies with the updated requirements of the Texas Water Code Chapter 13 (Water Rates and Services) as amended by the passing of Senate Bill 3 (9/1/2021)	\$ 28,400	\$ -	Design	Complete
W2307	UTMB WATER STORAGE TANKS	Rehabilitate existing water storage at UTMB and install separate inlet/outlet piping, disinfection dosing station, structural rehabilitation, SCADA and other appurtenances as necessary	\$ 1,820,000	\$ 3,219	Design	DRAFT PER complete and engineer is updating the PER based on City comments and is developing preliminary engineering drawings. Preliminary 60% plans were submitted to the City for review on 4/26/24. The plans are being reviewed by staff.
W2308	AIRPORT WATER STORAGE TANKS	Construction of new water storage tank (WST) at the Airport Pump Station including flow meters, level transmitters and electric actuated valves, SCADA and other appurtenances as necessary	\$ 5,000,000	\$ -		661633
W2401	WATER METER INSTALLATION PROGRAM	This project is the accommodate meter installations attributed to growth on the island	\$ 1,000,000	\$ -		
W2402	IH4561ST STREET FLYOVER WATER IMPROVEMENTS	This project is the accommodate water system upgrades outside of the planned TXDOT improvements to the City's water system	\$ 1,000,000	\$ -	Design	A consulting engineer hired by TXDOT to prepare utility plans for City utility relocations associated with this project are in progress.
W2403	GCWA: SHANNON PUMP STATION	Rebuilding the Shannon Pump Station and the water intake structure; this is the City's proportionate share of the improvements	\$ 1,000,000	\$ -		This is the City's contribution to GCWA for off-island pump station improvements.

CITY OF GALVESTON
 CAPITAL IMPROVEMENT PLAN - STATUS UPDATE
 FY 2025 - 1ST QUARTER - DECEMBER 31, 2024

SEWER PROGRAM

PROJECT CODE	PROJECT NAME	DESCRIPTION	TOTAL PROJECT BUDGET	EXPENSE TO DATE	CURRENT PHASE	FY 2025 STATUS
S1701	LIFT STATION PUMP and ELECTRICAL UPDGRADES	Upgrading the existing pumps and electrical systems for lift stations located throughout the City.	\$ 5,655,139	\$ 916,144	Design	Design Complete for Priority 1 & 2 (LS 6.8,26 Bid Opening 4/28/24 & LS 13,18,30,51,53,55 Bid Opening 5/2/24) - Bids received were over budget, re-evaluating priority
S1604	SCADA	System to monitor control and collect data from lift stations city wide. ~48 liftstation, 3 water/water elevated storage tanks, 1 pump station and 1 wastewater treatment plant	\$ 2,067,406	\$ 748,927	Project PO Issued	Phase 1, SCADA Network Connectivity and Platform upgrades in progress
S1610	SLUDGE and GRIT REMOVAL FROM MAIN WWTP SLUDGE HOLDING TANK	Remove approx. 6,700 cubic yards of wastewater sludge, grit and associated materials from Main WWTP	\$ 674,524	\$ 495,467	Design	100% Design for Digester Cleaning Received. Project deferred for the future
S1702	WEST END IMPROVEMENTS	Researching alternatives for the West End unserved areas.	\$ 16,198	\$ 16,198	ROI not available to proceed with project	Awaiting opportunities for doing under grant
SW-165	SSEAWO Expansion	Construction of wastewater package plant due to damage of existing plant by Hurricane Ike. FEIMA, COG, Park Board.	\$ 497,276	\$ 432,950	Design	Package Plant Technology Selected and Final Design in Progress
S1601	S1607	PIRATES BEACH WWTP, LIFT STATION 35 REPLACEMENT & LIFT STATION 47 PUMP REPLACEMENT	\$ 25,808,334	\$ 12,308,741	Construction	Construction of the WWTP reconstruction is ongoing and is currently approximately 68% complete.
S1603	REHABILITATION OF SANITARY SEWER FORCE MAINS	Rehabilitation of existing sanitary force mains	\$ 784,119	\$ 784,119	Construction	As needed, improvements are being made periodically on this project.
S1903	TERRAMAR WASTE WATER TREATMENT PLANT UPGRADE	Expansion of the waste water treatment plant at Terramar	\$ 1,404,119	\$ 154,119	Planning	Plant flows are below the threshold amount requiring the design of the plan expansion to progress. Flows are being monitored to determine if this project is still warranted.
S2201	BELT PRESS/SOLIDS DEWATERING BUILDING MAIN WWTP	Rebuild the dewatering building which houses the belt press	\$ 10,112,766	\$ 199,441	Design	Design is underway with the engineering team working on developing preliminary engineering documents for submittal to the City.
S2205	STEWART ROAD SANITARY SEWER REHABILITATION - 10 MILE ROAD TO 8 MILE ROAD	Design and construct a sanitary sewer system to replace the existing sewer system	\$ 6,000,000	\$ 146,190	Construction	Ongoing evaluations. Improvements are being made periodically on this project.
SLINE1	SLINE2	SLINE3	SLINE4		Construction	Ongoing evaluations. As needed, improvements are being made periodically on this project.

CITY OF GALVESTON
 CAPITAL IMPROVEMENT PLAN - STATUS UPDATE
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SEWER PROGRAM

PROJECT CODE	PROJECT NAME	DESCRIPTION	TOTAL PROJECT BUDGET	EXPENSE TO DATE	CURRENT PHASE	FY 2025 STATUS
S2101	SEWER INFILTRATION & INFLOW	Repair and rehabilitation of the existing sanitary sewer system to eliminate issues with existing force mains and reduce inflow and infiltration of the sanitary sewer collection system.	\$ 1,885,317	\$ 1,885,317	Construction	Ongoing
S2203	SANITARY SEWER MASTER PLAN	Complete a new wastewater master plan including development of a computerized wastewater model.	\$ 1,796,000	\$ 1,001,842	Design	Data Collection Phase is underway and the engineering team has a third party surveyor conducting field survey of the City's existing sanitary sewer lift station facilities. The engineering team has developed a list of sanitary sewer manholes to physically survey is underway. The engineering team continues to build the existing system computer model, and is reviewing the existing wastewater fees and rate structure. Work is ongoing.
S2401	MAIN WWTP COOLING TOWER	Installation of a new cooling tower for the Main WWTP	\$ 764,000	\$ 30,750	Planning	This project is being re-evaluated.
S2402	SEAWOLF PARK WWTP	Design and construction of a new package type WWTP at Seawolf Park	\$ 1,757,500	\$ -		Package Plant Technology Selected and Final Design in Progress
S2403	IH45/61ST STREET FLYOVER SEWER IMPROVEMENTS	This project is to accommodate sewer system upgrades outside of the planned TXDOT improvements	\$ 1,000,000	\$ -	Design	A consulting engineer hired by TXDOT to prepare utility plans for City utility relocations associated with this project are in progress. TXDOT has hired a contractor to complete a CCTV inspection of the sanitary sewer lines between Teichman and 59th Street to aid the design team. Work is ongoing.

CITY OF GALVESTON
 CAPITAL IMPROVEMENT PLAN - STATUS UPDATE
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FACILITIES

PROJECT NO.	PROJECT NAME	DESCRIPTION	TOTAL PROJECT BUDGET	EXPENSE TO DATE	CURRENT PHASE	FY 2025 STATUS
CH1702	CITY HALL REMODELING	Develop plans to remodel floors in City Hall.	\$ 6,332,442	\$ 3,932,107	Design	3rd and 1st floor restrooms, window repairs, 4th floor renovation, and masonry repair to south face of building are complete. The 3rd floor renovations are in design phase. Anticipate issue for RFP to renovate 3rd floor in 3 months. masonry repairs to east and north elevations, 2nd floor renovations, and 1st floor renovations will follow.
SA1701	PARKING LOT IMPROVEMENTS AT SANITATION	Improvement to existing parking area at the sanitation building by placing concrete pavement in areas of high traffic to protect City equipment and personnel. (FEMA project RE-102. City portion \$95,000.)	\$ 120,000	\$ -	Design	Project is on hold
SW-171	REPLACEMENT OF RECYCLING BUILDING AT ECO-CENTER	Replacement of recycling building damaged by Ike. New office, employee facilities, covered operating area for recycling equipment. Fema funds and Insurance proceeds.	\$ 519,190	\$ 172,720	Design	Project on hold pending potential sale of property on 61st street
F1801	GARAGE - EAST END PARKING LOT	Installation of concrete for the East Parking Lot, 502 32nd Street, Galveston.	\$ 55,000	\$ 4,480	Design	Project is on hold
SBP23	STEWART BEACH PAVILLION/BEACH PATROL	Design for the Demolition of Stewart Beach Pavilion and temporary facilities to house Galveston Island Beach Patrol on Stewart Beach.	\$ 600,000	\$ 90,171	Design	The temporary facilities for Beach Patrol are complete. Permanent facility design for Beach Patrol is on hold and in limbo awaiting direction for Council and Trustees.
SBP23	Demolish Stewart Beach Pavilion	Demolish Stewart Beach Pavilion	\$ 96,682	\$ 96,682	Demolition	demolition has begun and is scheduled for maximum 120 days
GV/MAIN	Garten Verein deferred maintenance	City has resumed responsibility for this historic facility and will begin conservation and restoration efforts to preserve this facility for future generations.	\$ 2,000,000	\$ 34,625	Assessment	City has contracted with LaBiche Architects to develop a plan for restoration and conservation work required.
GV-?	Garten Verein roof repairs	Repair roof of Gartenm Verein	\$ 150,000	\$ -	Assessment	City has a windstorm claim in to TWIA for necessary repairs to the roof. Assessment from the City and TWIA is ongoing.
LLCST	Renovate Godinich Field	Renovate Godinich Field to support the Galveston College Whitecaps softball program and provide a tournament quality field for softball.	\$ 3,000,000	\$ -	Assessment	City met with Galveston College to discuss funding and requirements for a suitable facility for the National Champion Whitecaps. Galveston College has some funding available.
F2402	Fire Station 2	Provide a new fire station on the east end capable of housing a tower truck.	\$ 8,000,000	\$ -	Assessment	Efforts to work with UTMB for use of land on the Seawall to locate a Joint use facility have stalled. City in conversation to acquire property in the UTMB.
F2502	Acoustic improvements at 30th Street WELS	Add acoustic treatment to the main conference area in the 30th Street WELS to allow meetings in the space with adequate speech recognition.	\$ 100,000	\$ 10,000	Assessment	Acoustic consultant provided specifications for remedial work necessary to improve the acoustic qualities of the room. Procurement of materials and installation will follow.

CITY OF GALVESTON
 CAPITAL IMPROVEMENT PLAN - STATUS UPDATE
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IDC - BEACH NOURISHMENT, ECONOMIC DEVELOPMENT & INFRASTRUCTURE PROGRAM

PROJECT NO. (Beaches)	PROJECT NAME	DESCRIPTION	TOTAL PROJECT BUDGET	EXPENSE TO DATE	CURRENT PHASE	FY 2025 STATUS
IDC8MR	8 Mile Road- CEpra 11	Develop a set of engineering and design documents to undertake a beach nourishment project between the area west of Delianera RV Park to 8-Mile Road. Once completed, these design documents would be used to construct a beach nourishment project funded by the State.	\$ 240,000	\$ 240,000	In Progress	In process - 30% Design
IDCBBP	Beneficial Use of Dredged Material	Necessary hot spot maintenance as described in the Sand Management Plan. Regular and strategic sand placement to keep sediment in the system as coastal processes move material to the accreting ends of the island.	\$ 7,657,586	\$ 1,746,429		
IDCBRE	Post-Hurricane Beach Remediation	Annual Set aside to allot for post-storm clean up	\$ 1,155,750	\$ 204,866	Ongoing, as needed	Procurement/Planning phase - Ongoing, as needed, dependent upon storm activity
IDCCEP	Beach Remediation Extension – 8-13 Mile Road Engineering & Design-CEpra 12	After the storms of 2020, additional nourishment activities were identified as important on the west end of Galveston, therefore an additional CEpra application was made to extend the engineering project to 13 Mile Road. This extended area includes multiple heavily populated subdivisions and public beach access points. Once completed, these design documents would be used to construct a beach nourishment project funded by the State.	\$ 762,500	\$ 762,500	In Progress	In process - 30% Design
IDCPAS	PAS-Sediment Management Update	Provide local match for Planning Assistance to States Program through the USACE Galveston District for the update and enhancement of the City of Galveston's Sediment Management Strategies Plan and the establishment of the next phase in the regional sediment management for Galveston Island.	\$ 300,000	\$ -	Planning	Awaiting Authorization
IDCBRP	BEACH PERMIT AMENDMENTS - CEpra 12	Amendment of two federal USACE permits held by the Park Board of Trustees of the City of Galveston that respectively authorize beach and dune restoration projects along the seawall and west of the seawall to the San Luis Pass inlet, not including the City of Jamaica Beach and the Galveston Island State Park.	\$ 75,000	\$ 69,125	In Progress	In Progress - Submitted application to USACE, awaiting approval
IDCGPD	Gulf Palms/Karankawa Drainage Design Project	Engineering & Design to address remediation efforts for beach erosion impacts caused by flooding and drainage towards beach from Karankawa Beach and Gulf Palms neighborhoods. Plans will be utilized for potential grants and/or IDC funding.	\$ 1,100,000		In Progress	Awaiting Contract Award

PROJECT NO. (EconDev)	PROJECT NAME	DESCRIPTION	TOTAL PROJECT BUDGET	EXPENSE TO DATE	CURRENT PHASE	FY 2024 STATUS
IDCLB	LAND BANK	Infill Redevelopment project	\$ 250,000	\$ -	Planning	On hold

PIBRDG	Pelican Island Bridge	City's portion of local match for construction of Pelican Island replacement bridge. (this is a split between Economic Development Silo and Infrastructure Silo)	\$ 4,500,000	\$ -	Planning	Planning Phase - awaiting AFA
PIBRDG	Pelican Island Bridge- Contingency	Contingency for overages for construction of Pelican Island replacement bridge	\$ 900,000	\$ -	Planning	Planning Phase - only use if needed
IDCALP	Airport Parking Lot Improvements	Parking lot improvements serving Hangers 70, 71 and 73 for business attraction and expansion efforts. Improvements will include site grading, paving, striping and landscape screening (as per City's Land Development Regulations) for the existing 120-vehicle gravel parking lot.	\$ 200,000		Planning	Planning Phase - creation of design documents
PROJECT NO. (Infrastr.)	PROJECT NAME	DESCRIPTION	TOTAL PROJECT BUDGET	EXPENSE TO DATE	CURRENT PHASE	FY 2024 STATUS
IDCSCC	SIDEWALK & CURB CREW	Improvements to Sidewalks/Curbs. Residents to pay for materials.	\$ 3,785,152	\$ 3,236,169	Construction	Recurring and Ongoing. Phase 3 has begun for In-house Construction.
PIBRDG	Pelican Island Bridge	City's portion of local match to be used for construction of Pelican Island replacement bridge (this is a split between Economic Development Silo and Infrastructure Silo)	\$ 500,000	\$ -	Planning	Planning Phase - awaiting final determination on Advanced Funding Agreement
PIBRDG	Pelican Island Bridge- Contingency	Contingency funds to be set aside for expense overages during the construction of Pelican Island replacement bridge	\$ 100,000	\$ -	Planning	This is a set aside, only use if needed and original allotment is depleted.
IDCDIP	Drainage Improvement Pilot (DIP) Project	Phase 1 of the Lower-level service drainage improvements derived from the draft Stormwater Master Plan. Projects are conducted primarily with in-house staff. Project expenses will include equipment, materials and labor	\$ 2,500,000	\$ 811,131	In Progress	In Progress
IDCEBP	Property Acquisition for English Bayou Pumpstation	Real Estate Expenses related to the acquisition of property near 59th & Broadway for the future English Bayou pumpstation	\$ 1,108,165	\$ 1,107,826	Complete	Transaction complete

CITY OF GALVESTON
 CAPITAL IMPROVEMENT PLAN - STATUS UPDATE
 FY 2025 - 1ST QUARTER - DECEMBER 31, 2024

SCHOLES INTERNATIONAL AIRPORT

PROJECT NO.	PROJECT NAME	DESCRIPTION	TOTAL PROJECT BUDGET	EXPENSE TO DATE	CURRENT PHASE	FY 2025 STATUS
A1701	HANGAR CONSTRUCTION PROJECT	Construction of three hangars, consisting of a 8-unit nested T-hangar and two, 60' x 60' box hangars.	\$ 5,419	\$ 5,419	On hold	On Hold
A2204	ENGINEERING & DESIGN OF RUNWAY 14 RUNWAY SAFETY AREA (RSA)	Engineering and design services for improvements to the runway safety area for Runway 14	\$ 206,650	\$ 20,000	Active	Seeking Army COE Environmental Permit. Expect the final report in 2nd Quarter of FY 2025. The grant amount increased to \$206,650 to cover environmental permitting.
A2301	TAXIWAY E REALIGNMENT, APRON RECONSTRUCTION, & DRAINAGE IMPROVEMENTS	Phase 1 of Taxiway E relocation and reconstruction, general aviation ramp reconstruction of three pad sites, and airfield drainage improvements	\$ 6,444,445	\$ 33,279	Active	Engineering and design started in the 2nd Quarter of FY 2024 and is expected to be completed in the 2nd Quarter of FY 2025. Construction is expected to start in the 3rd Quarter of FY 2025.
A2302	REPLACE 13 ATCT WINDOWS & FRAMES	Replaces 13 window frames with marine grade stainless steel frames and replaces 13 windows	\$ 635,800	\$ 635,800	Complete	Completed, July 2024
A2303	REPLACE AIRFIELD LIGHTING CONTROL & MONITORING SYSTEM	This project replaces the light control and monitoring system for the airfield lighting	\$ 49,535	\$ -	Active	Project award in 1st Quarter of FY 2024, with project completion in the 1st Quarter of FY 2025.
A2304	REPLACE ATCT ELEVATOR	This project replaces the current elevator that is no longer supported by the manufacturer	\$ 244,787	\$ 66,092	Active	Installation is ongoing with completion expected in the 1st Quarter of FY 2025.
A2305	RUNWAY 14 RUNWAY SAFETY AREA IMPROVEMENTS	Grading improvements to the RSA at the approach end of Runway 14	\$ 6,000,000	\$ -	Pending Funding	This project is on hold pending environmental approval. Construction has been pushed back to FY 2027.
	TERMINAL SECURITY CAMERA SYSTEM	Install a new video surveillance system for the airport terminal	\$ 80,000		Pending Bidding	
	ENGINEERING & DESIGN TAXIWAY A, B, C, D, AND APRON REHABILITATION	Engineering and design services for improvements to Taxiways A, B, C, D, and Apron	\$ 90,000	\$ -	Pending Contract Approval	TxDOT added project to Draft CIP Listing for FY 2025
	CONSTRUCTION TAXIWAY A, B, C, D, AND APRON REHABILITATION	Final Rehabilitation project on the Taxiways and Apron	\$ 2,550,388	\$ -	Pending Funding	TxDOT added project to Draft CIP Listing for FY 2026
	MARKING RUNWAY 14/32, Runway 18/36, Taxiway A, B, C, D, E AND APRON	Remark all airside pavement with new markings to comply with FAA Part 139 standards.	\$ 3,000,000	\$ -	Pending Funding	TxDOT added project to Draft CIP Listing for FY 2029

**CITY OF GALVESTON
CASH & BUDGET RECONCILIATION REPORT
IDC BEACH NOURISHMENT FUND 3190
AS OF 12/31/24**

Cash Reconciliation	
Cash, Beginning Balance Oct 1, 2024	\$ 10,492,019.76
FY 2025: Interest	\$ 81,617.17
FY 2025: 4B Sales Tax (\$1,910,583)	\$ 147,870.57
Total Cash Resources	\$ 10,721,507.50
Less: Expenditures	\$ (139,810.42)
Less: Accounts/Retain Payable 09/30/24, Due from Stat	\$ (115,806.40)
CASH, ENDING BALANCE AS OF 12/31/2024	\$ 10,465,890.68

Budget Reconciliation	
Cash, Ending 12/31/24	\$ 10,465,890.68
FY 2025: 4B Sales Tax	\$ 1,762,712.43 (anticipated)
FY 2025: Payables	\$ (55,780.60)
Total Cash/Budget	\$ 12,172,822.51
Less: Encumbered	\$ (196,179.10)
Less: Unencumbered	\$ (4,392,897.45)
Available FY 2025	7,583,745.96

PROJECT	COUNCIL APPROVAL	ACTIVITY CODE	APPROVED BUDGET	CASH PAID OUT	ENCUMBERED	TOTAL	PLANNED COMMITMENT
OPERATING							
OPERATING EXPENDITURES	2023	OPEXP	643,494	106,635	13,275	119,910	523,584
PROJECTS							
HURRICANE BERYL	2024	BERYL	79,484	61,036	18,448	79,484	0
KARANKAWA BEACH/GULF PALM DRAINAGE	2024	D2501	993,000	0	0	0	993,000
STEWART/BABES BEACH REMEDIATION	2020	IDCBBR	134,000	0	134,000	134,000	0
BABES BEACH - RENOURISHMENT.	2023	IDCBBP	1,811,313	0	0	0	1,811,313
BEACH REMEDIATION EQUIPMENT	2020	IDCBRE	0	27,920	7,080	35,000	(35,000)
GULF PALM DRAINAGE DESIGN PROJECT	2024	IDCGPD	1,100,000	0	0	0	1,100,000
STEWART BEACH PARKING ELEVATION	2020	IDCSPK	23,376	0	23,376	23,376	0
TOTAL BUDGET (established)			\$4,784,668	\$195,591	\$196,179	\$391,770	\$4,392,697

**CITY OF GALVESTON
CASH & BUDGET RECONCILIATION REPORT
IDC ECONOMIC DEVELOPMENT FUND 3191
AS OF 12/31/24**

Cash Reconciliation		Budget Reconciliation	
Cash, Beginning Balance Oct 1, 2024	\$ 10,100,482.57	Cash, Ending 12/31/24	\$ 10,232,837.12
FY 2025: Interest	\$ 96,280.39	FY 2025: 4B Sales Tax	\$ 1,762,712.43
FY 2025: 4B Sales Tax (\$1,910,583)	\$ 147,870.57	FY 2025: Payables	\$ -
Total Cash Resources	\$ 10,344,633.53	Total Cash/Budget	\$ 11,995,549.55
Less: Expenditures	\$ (111,796.41)	Less: Encumbered	(548,150)
Less: Accounts/Retain Payable 09/30/24, Due from State	\$ -	Less: Unencumbered	\$ (7,017,187.34)
CASH, ENDING BALANCE AS OF 12/31/2024	\$ 10,232,837.12	Available FY 2025	4,430,212.21

RETAINAGE PAYABLE INCLUDED

PROJECT	COUNCIL APPROVAL	ACTIVITY CODE	APPROVED BUDGET	CASH PAID OUT	ENCUMBERED	TOTAL	PLANNED COMMITMENT
OPERATING							
OPERATING EXPENDITURES	2023	OPEXP	325,984	111,796	10,000	121,796	204,187
PROJECTS							
37TH ST STORMWATER PUMP STATION	2024	D2503	1,000,000	0	0	0	1,000,000
TAXIWAY E IMPROVEMENTS	2023	A2301	538,150	0	538,150	538,150	0
AIRPORT PARKING LOT IMPROVEMENTS	2024	IDCALP	200,000	0	0	0	200,000
PELICAN ISLAND BRIDGE	2020	PIBRDG	5,400,000	0	0	0	5,400,000
HARBORSIDE DR - TRAFFIC SIGNAL 16-33	2024	TR2502	213,000	0	0	0	213,000
TOTAL BUDGET (established)			\$7,677,134	\$111,796	\$548,150	\$659,946	\$7,017,187

**CITY OF GALVESTON
CASH & BUDGET RECONCILIATION REPORT
IDC PARKS & RECREATION FUND 3192
AS OF 12/31/24**

Cash Reconciliation		Budget Reconciliation	
Cash, Beginning Balance Oct 1, 2024	\$ 2,861,729.80	Cash, Ending 12/31/24	\$ 2,577,220.98
FY 2025: Interest	\$ 25,708.94	FY 2025: 4B Sales Tax	\$ 1,762,712.43
FY 2025: 4B Sales Tax (\$1,910,583)	\$ 147,870.57	FY 2025: Payables	\$ (59,834.42)
Total Cash Resources	\$ 3,035,309.31	Total Cash/Budget	\$ 4,280,098.99
Less: Expenditures	\$ (323,280.84)	Less: Encumbered	\$ (520,510.84)
Less: Accounts/Retain Payable 09/30/24, Due from State	\$ (134,807.49)	Less: Unencumbered	\$ (3,234,378.63)
CASH, ENDING BALANCE AS OF 12/31/2024	\$ 2,577,220.98	Available FY 2025	525,209.52

PROJECT	COUNCIL APPROVAL	ACTIVITY CODE	APPROVED BUDGET	CASH PAID OUT	ENCUMBERED	TOTAL	PLANNED COMMITMENT
OPERATING							
OPERATING EXPENDITURES	2023	OPEXP	912,210	25,683	0	25,683	886,527
CERTIFICATES OF OBLIGATION, 2022	2022	2022CO	44,825	44,825	0	44,825	0
IDC PROJECTS (Parks Crew Maintenance) (1)	2022	IDCPCR	550,000	103,699	0	103,699	446,301
LASKER COMMUNITY POOL (2)	2022	LASKER	500,000	125,000	0	125,000	375,000
PROJECTS							
JONES PARK		IDCJON	75,000	0	0	0	75,000
PARKS IMPRPT/MAINTENANCE PACKAGE	2023	IDCPP4	4,460	0	4,460	4,460	0
IDC PARK PACKAGE #5	2024	IDCPP5	1,951,946	80,638	471,046	551,684	1,400,262
SANDHILL CRANE PROJECT	2021	IDCSHC	99,563	3,270	45,004	48,274	51,289
			\$4,138,005	\$383,115	\$520,511	\$903,626	\$3,234,379

(1) Reimburse General Fund for maintenance expenditures as incurred.
(2) Transfer of funds to the Lasker Pool fund.

**CITY OF GALVESTON
CASH & BUDGET RECONCILIATION REPORT
IDC INFRASTRUCTURE FUND 3193
AS OF 12/31/24**

Cash Reconciliation	
Cash, Beginning Balance Oct 1, 2024	\$ 6,847,318.13
FY 2024: Interest/Other Financing Source	\$ 56,277.98
FY 2025: 4B Sales Tax (\$1,910,583)	\$ 147,870.57
Total Cash Resources	\$ 7,051,466.68
Less: Expenditures	\$ (1,295,514.97)
Less: Accounts Payable 09/30/24, Due from State	\$ (550,354.52)
CASH, ENDING BALANCE AS OF 12/31/2024	\$ 5,205,597.19

Budget Reconciliation	
Cash, Ending 12/31/24	\$ 5,205,597.19
FY 2025: 4B Sales Tax	\$ 1,762,712.43
FY 2025: Payables	\$ -
Previous Retainage	\$ -
Total Cash/Budget	\$ 6,968,309.62
Less: Encumbered	\$ (323,760.50)
Less: Unencumbered	\$ (6,149,216.12)
Available FY 2025	495,333.00

PROJECT	COUNCIL APPROVAL	ACTIVITY CODE	APPROVED BUDGET	CASH PAID OUT	ENCUMBERED	RETAINAGE	TOTAL	PLANNED COMMITMENT
OPERATING								
OPERATING EXPENDITURES	2021	OPEXP	97,409	25,683	0	0	25,683	71,725
PARKS MAINTENANCE CREW	2019	IDCPCR	160,000	33,363	0	0	33,363	126,637
SIDEWALK CURB CREW - salary reim	2015	IDCSCC	435,000	86,353	0	0	86,353	348,647
PROJECTS								
DRAINAGE IMPROVEMENT PILOT	2024	IDCDIP	1,664,158	39,476	320,000	0	359,476	1,304,681
STORMWATER MASTER PLAN	2022	D2203	2,500,000	0	0	0	0	2,500,000
PELICAN ISLAND BRIDGE	2020	PIBRIDG	600,000	0	0	0	0	600,000
DOWNTOWN STREETSCAPE	2018	IDCDOW	1,203,761	2,814	3,761	0	6,574	1,197,186
ENGLISH BAYOU PUMP STATION	2024	IDCEBP	1,108,165	1,107,826	0	0	1,107,826	339
TOTAL BUDGET (established)			\$7,768,492	\$1,295,515	\$323,761	\$0	\$1,619,275	\$6,149,216

**CITY OF GALVESTON
CASH & BUDGET RECONCILIATION REPORT
PARKS CO BONDS 2022 FUND 319201
AS OF 12/31/24**

Cash Reconciliation		Budget Reconciliation	
Cash, Beginning Balance Oct 1, 2024	\$ 3,582,150.02	Cash, Ending 12/31/24	\$ 2,367,987.60
FY 2025: Interest	\$ 28,895.08	FY 2025: Other	\$ -
FY 2025: Other Revenue	\$ -	FY 2025: Payables	\$ -
Total Cash Resources	\$ 3,611,045.10	Previous Retainage	\$ (128,417.74)
Less: Expenditures	(\$902,149)	Total Cash/Budget	\$ 2,239,569.86
Less: Accounts/Retain Payable 09/30/24, Due from State	(\$340,908.27)	Less: Encumbered	\$ (1,071,809.77)
CASH, ENDING BALANCE AS OF 12/31/2024	\$ 2,367,987.60	Less: Unencumbered	\$ (3,025,526.14)
		Available FY 2025	-1,857,766.05

PROJECT	COUNCIL APPROVAL	ACTIVITY CODE	APPROVED BUDGET	CASH PAID OUT	ENCUMBERED	RETAINAGE	TOTAL	PLANNED COMMITMENT
PROJECTS								
PARKS PACKAGE #2								
SANDHILL CRANE PROJECT	April, 2021	IDCSHC	5,127,903	1,030,567	1,071,810	0	2,102,377	3,025,526
	TOTAL BUDGET (established)		\$5,127,903	\$1,030,567	\$1,071,810	\$0	\$2,102,377	\$3,025,526

CITY OF GALVESTON
CASH & BUDGET RECONCILIATION REPORT
INFRASTRUCTURE & DEBT SERVICE FUND 3199
AS OF 12/31/24

Cash Reconciliation

Cash, Beginning Balance Oct 1, 2024	\$ 5,571,530.74
FY 2025: Interest	\$ 68,943.64
FY 2025: Other Revenue	\$ 1,632,383.75
FY 2025: Transfer from GF*	\$ -
Total Cash Resources	\$ 5,571,530.74
Less: Expenditures	\$ (139,765.80)
Less: Accounts/Retainage Payable as of 09/30/2024	\$ (101,820.56)
CASH, ENDING BALANCE AS OF 12/31/2024	\$ 5,469,710.18

Budget Reconciliation

Cash, Ending 12/31/24	\$ 5,469,710.18
FY 2025: Transfer in GF*	\$ 6,529,535.00
FY 2025: Retainage	\$ -
FY 2025: Payables	\$ (31,179.28)
Total Cash/Budget	\$ 11,999,245.18
Less: Encumbered	\$ (3,676,158.98)
Less: Unencumbered	\$ (5,862,986.94)
Available FY 2025	\$ 2,289,154.18

(to be transferred)

PROJECT	COUNCIL APPROVAL	ACTIVITY CODE	APPROVED BUDGET	CASH PAID OUT	ENCUMBERED	RETAINAGE/ ADJUSTMENT	TOTAL	PLANNED COMMITMENT
Transfer to Technology Improvement Fund Available for Appropriations	FY 2025 FY 2025	AVAIL	500,000 152,193	0 0	0 0		0 0	500,000 152,193
DRAINAGE PROJECTS								
CHURCH ST DRAINAGE IMPROVEMENTS	September, 2020	D1604	618	618	0		618	0
MASTER DRAINAGE PLAN and FEASIBILITY STUDY	October, 2019	D1701	244,940	6,564	238,377		244,940	0
PILOT STORM WATER PUMP ST - 14TH ST	January, 2022	D1901	1,353	1,353	0		1,353	0
SOUTH SHORE PUMP STATION	February, 2022	D2101	27	2,469	0		27	0
STORM WATER MASTER PLAN - CIP RECOMMENDATION	2024	D2203	2,469	2,469	0		2,469	0
18TH STS STORMWATER PUMP STATION	2023	D2502	541,200	0	0		0	541,200
DRAINAGE CONTINGENCY		DCONT					0	0
STREET PROJECTS								
IN HOUSE STREETS 2024	October, 2023	IHST24	15,348	15,348	861,525		876,873	(861,525)
IN HOUSE STREETS 2025	2025	IHST25	1,757,573	0	0		0	1,757,573
23RD ST - BROADWAY TO SEAWALL (COUNTY)	2022	ST1806	38,000	31,179	6,821		38,000	0
37TH ST - BROADWAY TO AVE P	October, 2021	ST1901	2,428	2,428	8,301		10,729	(8,301)
37TH ST - AVE P TO SEAWALL	October, 2021	ST1902	2,283	2,283	8,301		10,584	(8,301)
35TH ST - POST OFFICE TO BROADWAY	March, 2021	ST2003	299	299	0		299	0
PAVEMENT CONDITION ASSESSMENT	December, 2022	ST2304	0	0	0		0	0
ISLAND WIDE ACTION SAFETY PLAN	September, 2023	ST2401	38,000	66,624	191,000		257,624	(219,624)
STREETS CONTINGENCY	October, 2022	STCONT	65,325	0	0		0	65,325
OTHER PROJECTS								
REMODELING OF OFFICE	October, 2023	REMODE	0	0	0		0	0
STREETS - PROJECT MANAGEMENT	October, 2022	STPMC	227,380	0	0		0	227,380
TRAFFIC SIGNALS THROUGHOUT CITY	October, 2021	TR2102	286,110	9,300	56,500		65,800	220,310
HARBORSIDE DR - BNSF RR CROSSING	2024	TR2501	95,000	0	0		0	95,000
CAPITAL OUTLAY - EQUIPMENT	MARCH, 2023	EQUIP	0	0	0		0	0
EAST PARKING LOT - GARAGE	Pending	F1801	55,000	0	0		0	55,000
GARAGE STORAGE TANK REPLACEMENT	Pending	F2101	900,000	12,474	23,981		36,455	863,545
FIRE STATION/SAFE ROOM	Pending	F2402	753,622	3,877	88,363		92,239	661,383
FIRE APPARATUS	FY2021	FA	2,143,289	0	2,143,289		2,143,289	0
CITY HALL RENOVATION	November, 2018	CH1702	91,152	315	49,675		49,991	41,162
JAMAIL PARK RR TRAILER	July, 2024	JAMPK	2,817	2,817	0		2,817	0
GARDEN VEREIN MAINTENANCE	July, 2024	GVMAIN	540	540	0		540	0
THIRD FLOOR CITY HALL RENOVATION		CH2401	1,793,125	12,457	0		12,457	1,780,668
TOTAL BUDGET (established)			\$9,710,091	\$170,945	\$3,676,159	\$0	\$3,847,104	\$5,852,987

**CITY OF GALVESTON
CASH & BUDGET RECONCILIATION REPORT
2019 GO BONDS FUND 3219
AS OF 12/31/24**

Cash Reconciliation

Cash, Beginning Balance Oct 1, 2024	\$ 8,190,310.14
FY 2025: Interest	\$ 55,086.97
FY 2025: Other	\$ -
Total Cash Resources	\$ 8,245,397.11
Less: Expenditures	\$ (583,081.03)
Less: Accounts/Retainage Payable as of 09/30/24	\$ (256,132.06)
CASH, ENDING BALANCE AS OF 12/31/2024	\$ 7,406,184.02

Budget Reconciliation

Cash, Ending 12/31/24	\$ 7,406,184.02
FY 2025: Transfers	\$ -
FY 2025: Payables	\$ -
Retainage	\$ (142,043.36)
Total Cash/Budget	\$ 7,264,140.66
Less: Encumbered	(\$235,770)
Less: Unencumbered	(\$5,465,564)
Available FY 2025	1,562,807.28

PROJECT	COUNCIL APPROVAL	ACTIVITY CODE	APPROVED BUDGET	CASH PAID OUT	ENCUMBERED	TOTAL	RETAINAGE/ADJUSTMENT	PLANNED COMMITMENT
DRAINAGE PROJECTS								
CHURCH STREET DRAINAGE IMPROVEMENT	SEPT, 2020	D1604	75,000	75,000	0	75,000	0	0
PILOT STORM WATER PUMP STATION 14TH ST	AUGUST, 2020	D1901	2,822,695	32,732	57,468	90,201	0	2,732,494
SOUTH SHORE PUMP STATION	JANUARY, 2022	D2101	1,424,274	0	5,600	5,600	0	1,418,674
STORMWATER PUMP STATION	JANUARY, 2022	D2202	5,600	0	5,600	5,600	0	0
STREET PROJECTS								
37TH ST - BROADWAY TO AVE P	OCTOBER, 2021	ST1901	346,785	8,692	35,949	44,641	0	302,144
37TH ST - AVE P TO SEAWALL	OCTOBER, 2021	ST1902	501,914	24,049	78,295	102,344	0	399,570
35TH ST - POSTOFFICE TO BROADWAY	DECEMBER, 2017	ST2003	728,039	62,500	52,857	115,357	0	612,682
YIELD REDUCTION PAYMENT	January, 2025		522,152	522,152	0	522,152	0	0
TOTAL BUDGET (established)			\$6,426,458	\$725,124	\$235,770	\$960,894	\$0	\$5,465,564

**CITY OF GALVESTON
CASH & BUDGET RECONCILIATION REPORT
WATERWORKS IMPROVEMENT FUND 40102
AS OF 12/31/24**

Cash Reconciliation		Budget Reconciliation	
Cash, Beginning Balance Oct 1, 2024	\$ 385,793.33	Cash, Ending 12/31/24	\$ 317,837.05
FY 2025: Interest	\$ 2,153.72	FY 2025: Transfers	
FY 2025: Transfers**		FY 2025: Payables	\$ -
		FY 2025: Retainage	\$ -
Total Cash Resources	\$ 387,947.05	Total Cash/Budget	\$ 317,837.05
Less: Expenditures	\$ -	Less: Encumbered	\$ (378,826.09)
Less: Accounts Payable as of 09/30/24	\$ (70,110.00)	Less: Unencumbered	\$ (25,199.91)
CASH, ENDING BALANCE AS OF 12/31/2024	\$ 317,837.05	Available FY 2025	(86,188.95)

PROJECT	COUNCIL APPROVAL	ACTIVITY CODE	APPROVED BUDGET	CASH PAID OUT	ENCUMBERED	TOTAL	RETAINAGE/ADJUSTMENT	PLANNED COMMITMENT
PROJECTS								
RENEWAL AND REPLACEMENT PROGRAM	October, 2022	WRENEW	404,026	0	378,826	378,826	0	25,200
	TOTAL BUDGET (established)		\$404,026	\$0	\$378,826	\$378,826	\$0	\$25,200

(1) FEMA has approved expenditures for the improvement of the City's fire hydrants as FEMA eligible; however, it is not likely that FEMA will approve grant cash being drawn to cover the project until other FEMA funding issues are resolved. In the interim, local funds will have to be appropriated to fund this project in the amount shown.

**CITY OF GALVESTON
CASH & BUDGET RECONCILIATION REPORT
SEWER IMPROVEMENT FUND 42102
AS OF 12/31/24**

Cash Reconciliation

Cash, Beginning Balance Oct 1, 2024	\$ 460,920.59
FY 2025: Interest	\$ 2,754.58
FY 2025: Transfer	\$ -
Total Cash Resources	\$ 463,675.17
Less: Expenditures	\$ (17,000.00)
Less: Accounts/Retainage Payable as of 09/30/24	\$ (57,164.06)
CASH, ENDING BALANCE AS OF 12/31/2024	\$ 389,511.11

Budget Reconciliation

Cash, Ending 12/31/24	\$ 389,511.11
FY 2025: Transfers**	\$ -
FY 2025: Payables	\$ -
Total Cash/Budget	\$ 389,511.11
Less: Encumbered	\$ (35,123.31)
Less: Unencumbered	\$ (291,912.69)
Available FY 2025	\$ 62,475.11

PROJECT	COUNCIL APPROVAL	ACTIVITY CODE	APPROVED BUDGET	CASH PAID OUT	ENCUMBERED	TOTAL	PLANNED COMMITMENT
PROJECTS							
PIRATES BEACH WWTP	February, 2016	S1601	30,046	0	0	0	30,046
PIRATES BEACH WWTP	February, 2016	S1607	9,868	0	9,868	9,868	0
RENEWAL AND REPLACEMENT PROGRAM	October, 2022	SRENEW	304,122	17,000	25,256	42,256	261,866
TOTAL BUDGET (established)			\$344,036	\$17,000	\$35,123	\$52,123	\$291,913

**CITY OF GALVESTON
CASH & BUDGET RECONCILIATION REPORT
AIRPORT IMPROVEMENT FUND 43302
AS OF 12/31/24**

Cash Reconciliation		Budget Reconciliation	
Cash, Beginning Balance Oct 1, 2024	\$ 585,322.03	Cash, Ending 12/31/24	\$ 536,981.08
FY 2025: Interest	\$ 3,584.05	FY 2025: Transfers	\$ -
FY 2025: Other Financing Source	\$ -	FY 2025: Payables	\$ -
Total Cash Resources	\$ 588,906.08	Total Cash/Budget	\$ 536,981.08
Less: Expenditures	\$ (51,925.00)	Less: Encumbered	\$ (108,945.00)
Less: Accounts Payable as of 09/30/24	\$ -	Less: Unencumbered	\$ (543,636.00)
CASH, ENDING BALANCE AS OF 12/31/2024	\$ 536,981.08	Available FY 2025	(115,599.92)

PROJECT	COUNCIL APPROVAL	ACTIVITY CODE	APPROVED BUDGET	CASH PAID OUT	ENCUMBERED	TOTAL	PLANNED COMMITMENT
PROJECTS							
TAXIWAY E IMPROVEMENTS	2023	A2301	538,150	0	0	0	538,150
ATCT WINDOW REPLACEMENT	June, 2023	A2302	9,080	0	0	0	9,080
RUNWAY 14 SAFETY AREA IMPROVEMENTS	2023	A2305	77,226	0	0	0	77,226
AIRPORT VIDEO SURVEILLANCE CAMERAS	2024	A2501	77,850	0	82,850	82,850	(5,000)
AIRFIELD SIGNAGE PANEL REPLACEMENT	2024	A2502	2,200	0	0	0	2,200
SLIDE GATE REPLACEMENT FOR FS#4	2024	A2504	0	0	17,595	17,595	(17,595)
HURRICANE BERYL	July, 2024	BERYL	0	51,925	8,500	60,425	(60,425)
TOTAL BUDGET (established)			\$704,506	\$51,925	\$108,945	\$160,870	\$543,636

**CITY OF GALVESTON
CASH & BUDGET RECONCILIATION REPORT
DRAINAGE IMPROVEMENT FUND 44102
AS OF 12/31/24**

Cash Reconciliation		Budget Reconciliation	
Cash, Beginning Balance Oct 1, 2024	\$ 237,579.57	Cash, Ending 12/31/24	\$ 239,200.43
FY 2025: Interest	\$ 1,620.86	FY 2025: Transfers	\$ -
FY 2025: Transfers	\$ -	FY 2025: Payables	\$ -
Total Cash Resources	\$ 239,200.43	Total Cash/Budget	\$ 239,200.43
Less: Expenditures	\$ -	Less: Encumbered	\$ -
	\$ -	Less: Unencumbered	\$ (57,500.00)
CASH, ENDING BALANCE AS OF 12/31/2024	\$ 239,200.43	Available FY 2025	181,700.43

PROJECT	COUNCIL APPROVAL	ACTIVITY CODE	APPROVED BUDGET	CASH PAID OUT	ENCUMBERED	TOTAL	PLANNED COMMITMENT
STORMWATER MODELING SOFTWARE	2024	D2201	57,500	0	0	0	57,500
TOTAL BUDGET (established)			\$57,500	\$0	\$0	\$0	\$57,500

**CITY OF GALVESTON
CASH & BUDGET RECONCILIATION REPORT
WATERWORKS CO 2019 BONDS FUND 40119
AS OF 12/31/24**

Cash Reconciliation		Budget Reconciliation	
Cash, Beginning Balance Oct 1, 2024	\$ 3,447,553.54	Cash, Ending 12/31/24	\$ 3,267,693.82
FY 2025: Interest	\$ 37,749.84	FY 2025: Transfers	
FY 2025:	\$ -	FY 2025: Payables	\$ -
		Previous Year Retainage	\$ (18,814.69)
Total Cash Resources	\$ 3,485,303.38	Total Cash/Budget	\$ 3,248,879.13
Less: Expenditures	\$ (89,352.69)	Less: Encumbered	\$ (998,987.39)
Less: Accounts/Retainage Payable as of 09/30/24	\$ (128,256.87)	Less: Unencumbered	\$ (651,110.60)
CASH, ENDING BALANCE AS OF 12/31/2024	\$ 3,267,693.82	Available FY 2025	1,598,781.14

PROJECT	COUNCIL APPROVAL	ACTIVITY CODE	APPROVED BUDGET	CASH PAID OUT	ENCUMBERED	RETAINAGE/ADJUSTMENT	TOTAL	PLANNED COMMITMENT
PROJECTS								
23RD ST - BROADWAY TO SEAWALL (COUNTY)	May, 2022	ST1806	9,606	9,606	0	0	9,606	0
AVE S - 53RD TO SEAWALL (COUNTY)	May, 2022	ST1807	707	707	0	0	707	0
37TH ST - BROADWAY TO AVE P	October, 2021	ST1901	77,839	22,232	56,598	(990)	78,830	0
37TH ST - AVE P TO SEAWALL	October, 2021	ST1902	77,694	22,087	56,598	(990)	78,685	0
35TH ST - POST OFFICE TO BROADWAY	March, 2021	ST2003	299	299	0	0	299	0
10 MILE RD ELEVATED STORAGE TANK	December, 2017	W1601	287,895	0	287,895	0	287,895	0
REHAB 30" 1890 WATERLINE	August, 2016	W1605	36,334	525	35,809	0	36,334	0
WATER PROJECT MANAGEMENT	October, 2022	WPMC	476,117	0	0	0	0	476,117
AIRPORT PS GROUND STORAGE TANK PHAS	June, 2019	W1901	149,610	0	149,610	0	149,610	0
EPA LEAD AND COPPER	June, 2022	W2202	617,295	27,843	414,458	0	442,301	174,994
UTMB WATER TANK DISINFECT IMPROVEMEN	August, 2023	W2302	1,364	1,364	0	0	1,364	0
WATER MASTER PLAN	June, 2023	W2303	3,082	3,082	0	0	3,082	0
59TH STREET WATER STORAGE TANK	June, 2023	W2309	3,588	3,588	0	0	3,588	0
TOTAL BUDGET (established)			\$1,741,431.02	\$91,333.03	\$1,000,967.73	(\$1,980.34)	\$1,092,300.76	\$651,110.60

**CITY OF GALVESTON
CASH & BUDGET RECONCILIATION REPORT
WATERWORKS CO 2022 BONDS FUND 40122
AS OF 12/31/24**

Cash Reconciliation

Cash, Beginning Balance Oct 1, 2024	\$ 31,788,067.77
FY 2025: Interest	\$ 216,516.10
FY 2025: Other Sources	\$ -
Total Cash Resources	\$ 32,004,583.87
Less: Expenditures	\$ (226,437.57)
Less: Accounts/Retainage Payable as of 09/30/24	\$ (198,594.27)
CASH, ENDING BALANCE AS OF 12/31/2024	\$ 31,579,552.03

Budget Reconciliation

Cash, Ending 12/31/24	\$ 31,579,552.03
FY 2025: Transfers	\$ -
FY 2025: Payables	\$ -
Total Cash/Budget	\$ 31,579,552.03
Less: Encumbered	\$ (2,901,492.99)
Less: Unencumbered	\$ (23,509,601.87)
Available FY 2025	5,168,457.17

PROJECT	COUNCIL APPROVAL	ACTIVITY CODE	APPROVED BUDGET	CASH PAID OUT	ENCUMBERED	TOTAL	PLANNED COMMITMENT
PROJECTS							
FIRE HYDRANTS (HURRICANE IKE) RENEWAL AND REPLACEMENT	February, 2013 October, 2024	FD-132 WRENEW	325,908	0	25,908	25,908	300,000
10 MILE RD ELEVATED STORAGE TANK	December, 2017	W1601	2,825,000	867	125,300	126,167	2,698,833
REHAB 30" 1890 WATERLINE	August, 2016	W1605	1,069,018	0	103,125	103,125	965,893
WATER SYSTEM IMPROVEMENTS / VALVES	July, 2019	W1618	326,250	0	26,250	26,250	300,000
ADVANCED METERING INFRASTRUCTURE	December, 2021	W2101	838,090	308,298	529,792	838,090	0
UTMB WATER TANK DISINFECTION IMPV.	October, 2022	W2302	34,683	0	34,683	34,683	0
WATER MASTER PLAN	October, 2022	W2303	1,161,606	72,401	490,564	562,965	598,641
CAUSEWAY WL SHARED MAINT. PROGRAM	October, 2022	W2304	1,000,000	(155,942)	0	(155,942)	1,155,942
GCWA SUPPLY PL MOD. SH3	October, 2022	W2305	2,251,412	0	1,125,706	1,125,706	1,125,706
UTMB WATER STORAGE TANKS	October, 2023	W2307	1,820,000	814	0	814	1,819,187
AIRPORT WATER STORAGE TANKS	October, 2023	W2308	325,000	0	0	0	325,000
59TH ST WATER STORAGE TANK	October, 2023	W2309	698,125	0	103,125	103,125	595,000
IH45/61ST ST FLYOVER WATER IMPROVEMENT	September, 2023	W2402	1,000,000	0	0	0	1,000,000
ALTA LOMA WELL FIELD STUDY	October, 2022	W2404	337,040	0	337,040	337,040	0
ISLA DEL SOL PUMP STATION	2024	W2501	5,703,500	0	0	0	5,703,500
JAMAICA BEACH 1.5MG GST	2024	W2502	5,582,400	0	0	0	5,582,400
DECOMMISSION WHITE SANDS ELEVE TANK	2024	W2503	164,500	0	0	0	164,500
30" WL-AIRPORT PS TO STEWART	2024	W2504	550,000	0	0	0	550,000
UNIDIRECTIONAL FLUSHING PROGRAM	2024	W2506	625,000	0	0	0	625,000
			\$26,637,532	\$226,438	\$2,901,493	\$3,127,931	\$23,509,602

**CITY OF GALVESTON
CASH & BUDGET RECONCILIATION REPORT
SEWER CO 2019 BONDS FUND 42119
AS OF 12/31/24**

Cash Reconciliation		Budget Reconciliation	
Cash, Beginning Balance Oct 1, 2024	\$ 2,142,452.48	Cash, Ending 12/31/24	\$ 1,920,813.73
FY 2025: Interest	\$ 22,876.06	FY 2025: Transfers	\$ -
FY 2025: Other	\$ -	FY 2025: Payables	\$ -
Total Cash Resources	\$ 2,165,328.54	Previous Year Retainage	\$ (47,671.65)
Less: Expenditures	\$ (102,693.23)	Total Cash/Budget	\$ 1,920,813.73
Less: Accounts/Retainage Payable as of 09/30/24	\$ (141,821.58)	Less: Encumbered	(\$232,525)
CASH, ENDING BALANCE AS OF 12/31/2024	\$ 1,920,813.73	Less: Unencumbered	\$ (990,125.61)
		Available FY 2025	698,162.83

PROJECT	COUNCIL APPROVAL	ACTIVITY CODE	APPROVED BUDGET	CASH PAID OUT	ENCUMBERED	RETAINAGE/ADJUSTMENT	TOTAL	PLANNED COMMITMENT
PROJECTS								
PIRATES BEACH WWTP	October, 2015	S1601	149,151	30,424	28,856	0	59,280	89,871
PIRATES BEACH WWTP	October, 2015	S1607	3,354	3,354	0	0	3,354	0
LS PUMP/ELECTRIC IMPROVEMENTS	October, 2016	S1701	106,258	15,785	90,473	0	106,258	0
BELT PRESS/SOLID DEWATERING WWTP	October, 2023	S2201	180	180	0	0	180	0
23RD - BROADWAY TO SEAWALL (COUNTY)	May, 2022	ST1806	9,606	9,606	0	0	9,606	0
AVE S - 53RD TO SEAWALL (COUNTY)	May, 2022	ST1807	707	707	0	0	707	0
37TH ST - BROADWAY TO SEAWALL	October, 2021	ST1901	77,839	22,232	56,598	(990)	78,830	(0)
37TH ST - AVE P TO SEAWALL	October, 2021	ST1902	77,694	22,087	56,598	(990)	78,685	0
35TH ST - POST OFFICE TO BROADWAY	March, 2021	ST2003	299	299	0	0	299	0
SUPERVISORY CONTROL & DATA ACQUISITION	October, 2022	SCADA	439,493	0	0	0	0	439,493
SEWER PROJECT MANAGEMENT	October, 2022	SPMC	460,762	0	0	0	0	460,762
TOTAL BUDGET (established)			\$ 1,325,344	\$ 104,674	\$ 232,525	(\$ 1,980)	\$ 337,199	\$ 990,126

**CITY OF GALVESTON
CASH & BUDGET RECONCILIATION REPORT
SEWER CO 2022 BONDS FUND 42122
AS OF 12/31/24**

Cash Reconciliation		Budget Reconciliation	
Cash, Beginning Balance Oct 1, 2024	\$ 30,466,270.23	Cash, Ending 12/31/24	\$ 27,541,909.87
FY 2025: Interest	\$ 320,724.73	FY 2025: Prev Retainage	\$ (45,197.94)
FY 2025: Other	\$ -	FY 2025: Payables	\$ (4,777.15)
Total Cash Resources	\$ 30,786,994.96	Total Cash/Budget	\$ 27,491,934.78
Less: Expenditures	\$ (2,121,635.55)	Less: Encumbered	\$ (10,569,970.08)
Less: Accounts/Retainage Payable as of 09/30/24	\$ (1,123,449.54)	Less: Unencumbered	\$ (18,957,050.07)
CASH, ENDING BALANCE AS OF 12/31/2024	\$ 27,541,909.87	Available FY 2025	\$ (2,035,085.37)

PROJECT	COUNCIL APPROVAL	ACTIVITY CODE	APPROVED BUDGET	CASH PAID OUT	ENCUMBERED	RETAINAGE/ADJUSTMENT	TOTAL	PLANNED COMMITMENT
PROJECTS								
PIRATES BEACH WWTP	June, 2018	S1601	13,809,973	2,081,660	9,785,110	(166,638)	11,866,769	1,943,204
LS PUMP /ELECTRIC IMPROVEMENTS	October, 2016	S1701	2,393,315	0	0		0	2,393,315
TERRAMAR WWTP UPGRADE	November, 2020	S1903	1,250,000	0	0		0	1,250,000
BELT PRESS/SOLID DEWATERING WWTP	October, 2022	S2201	9,964,004	50,112	267,392		317,504	9,646,500
SANITARY SEWER MASTER PLAN	August, 2023	S2203	695,860	129,847	436,909		566,756	129,105
SEAWOLF PARK WWTP	September, 2023	S2402	1,225,000	0	0		0	1,225,000
BLOWER REPLACEMENT PROJECT	2024	S2501	625,000	0	0		0	625,000
LIFT STATION RETROFIT PROGRAM	2024	S2502	800,000	3,062	109,346		112,408	687,592
SANITARY SEWER REHABILITATION PROGRAM	October, 2022	SLINE4	218,755	4,777	137,853		142,630	76,125
SANITARY SEWER REHABILITATION PROGRAM	2024	SLINE5	1,050,000	68,791	0		68,791	981,209
TOTAL BUDGET (established)			\$32,031,908	\$2,338,249	\$10,736,608	(\$166,638)	\$13,074,858	\$18,957,050

*S1601-change order for PO did not happen until 1/8/25
Fund balance does not reflect the \$1,251,108 increase

**CITY OF GALVESTON
CASH & BUDGET RECONCILIATION REPORT
AMERICAN RESCUE PLAN - FUND 1218
AS OF 12/31/24**

Cash Reconciliation		Budget Reconciliation	
Cash, Beginning Balance Oct 1, 2024	\$ 4,122,327.35	Cash, Ending 12/31/24	\$ 2,189,512.92
FY 2025: Interest/Intergovernmental Revenue	\$ 34,281.79	FY 2025: Accrue Rev	\$ (39,428.44)
FY 2025: US Department of Treasury	\$ -	FY 2025: Payables	\$ -
		Previous Retainage	\$ (420,499.72)
Total Cash Resources	\$ 4,156,609.14	Total Cash/Budget	\$ 2,150,084.48
Less: Expenditures	(\$1,253,452)	Less: Encumbered	\$ (681,198.47)
Less: Accounts Payable as of 09/30/24	\$ (713,644.15)	Less: Unencumbered	\$ 367,060
CASH, ENDING BALANCE AS OF 12/31/2024	\$ 2,189,512.92	Available FY 2025	\$ 1,835,946.50

PROJECT	COUNCIL APPROVAL	ACTIVITY CODE	APPROVED BUDGET	CASH PAID OUT	ENCUMBERED	TOTAL	RETAINAGE/ADJUSTMENT	PLANNED COMMITMENT
SEWER INFILTRATION & INFLOW	July, 2021	S2101	-	-	-	-	0	-
ADVANCED METERING INFRASTRUCTURE	February, 2022	W2101	223,614	0	223,614	223,614	0	0
PROJECT MANAGEMENT AND INSPECTION	July, 2021	PMGNT	0	0	0	0	0	0
PIRATES BEACH WWTP	July, 2021	S1601	1,343,976	1,253,452	457,584	1,711,037	0	(367,060)
TOTAL BUDGET (established)			\$1,567,590	\$1,253,452	\$681,198	\$1,934,651	\$0	(\$367,060)

S1601-PO change order was done 1/8/25
Fund balance does not reflect the \$1,251,108 decrease

**CITY OF GALVESTON
CASH & BUDGET RECONCILIATION REPORT
SANITATION CO 2022 BONDS FUND 43202
AS OF 12/31/24**

Cash Reconciliation		Budget Reconciliation	
Cash, Beginning Balance Oct 1, 2024	\$ 2,682,943.12	Cash, Ending 12/31/24	\$ 2,597,064.53
FY 2025: Interest	\$ 17,784.41	FY 2025: Transfers	\$ -
FY 2025: Other	\$ -	FY 2025: Payables	\$ -
Total Cash Resources	\$ 2,700,727.53	Total Cash/Budget	\$ 2,597,064.53
Less: Expenditures	\$ (51,831.50)	Less: Encumbered	\$ -
Less: Accounts/Retainage Payable as of 09/30/24	\$ (51,831.50)	Less: Unencumbered	\$ -
CASH, ENDING BALANCE AS OF 12/31/2024	\$ 2,597,064.53	Available FY 2025	\$ 2,597,064.53

PROJECT	COUNCIL APPROVAL	ACTIVITY CODE	APPROVED BUDGET	CASH PAID OUT	ENCUMBERED	TOTAL	PLANNED COMMITMENT
PROJECTS							
PURCHASE OF SANITATION VEHICLES	2022		51,832	51,832	-	51,832	0
TOTAL BUDGET (established)			\$51,832	\$51,832	\$0	\$51,832	\$0



SUMMARY OF BERYL COSTS
Fiscal Year 2025 - December Report

EXPENDITURE SUMMARY				
	City-Wide	General Fund	Enterprise	Other (1)
Personnel Services	\$33,909	\$28,959	\$2,209	\$2,740
Materials and Supplies	90,872	\$28,135	\$62,737	\$0
Contractual Services	558,518	\$281,398	\$62,895	\$214,225
Other Charges and Services	0	\$0	\$2,971	(\$2,971)
Capital Outlay	8,500	\$0	\$0	\$8,500
TOTAL	\$691,799	\$338,493	\$130,812	\$222,495
Reimbursements - TWIA (2)	\$8,408	\$0	\$1,299	\$7,108
LINE ITEM DETAIL				
	City-Wide	General Fund	Enterprise	Other (1)
Personnel Services				
Regular Payroll	\$28,124	\$24,023	\$1,831	\$2,270
Overtime	\$0	\$0	\$0	0
Part-Time Payroll	\$0	\$0	\$0	0
Social Security - Employer's	\$1,693	\$1,448	\$109	135
Medicare - Employer's	\$396	\$339	\$25	32
City Employee Retirement	\$3,697	\$3,150	\$244	303
Police Retirement	0	\$0	0	0
Total Personnel Services	\$33,909	\$28,959	\$2,209	\$2,740
Materials and Supplies				
Parks Supplies & Equipment	28,135	28,135	0	0
Fuel And Lubricants	0	0	0	0
Electrical Hardware	973	0	973	0
Minor Tools	0	0	0	0
Minor Equipment	2,172	0	2,172	0
Pipe and Plumbing Supplies	31,405	0	31,405	0
Equipment Parts	28,187	0	28,187	0
Total Materials and Supplies	\$90,872	\$28,135	\$62,737	\$0
Contractual Services				
Consultant Services	8,959	8,959	0	0
Temporary Employee Services	25,220	25,220	0	0
Sludge Removal	0	0	0	0
Other Contracts	95,704	8,370	7,950	79,384
Building Repairs	214,791	33,350	47,673	133,768
Equipment Repairs	206,576	205,500	0	1,076
Equipment Rental	7,269	0	7,272	(3)
Total Contractual Services	\$558,518	\$281,398	\$62,895	\$214,225
Other Charges and Services				
Project Mgmt Costs (Capital)	0	0	2,971	(2,971)
Total Other Charges and Services	\$0	\$0	\$2,971	(\$2,971)
Capital Outlay				
Capital Outlay - Improvements	8,500	0	0	8,500
Total Capital Outlay	\$8,500	\$0	\$0	\$8,500
Total Expenses (3)	\$691,799	\$338,493	\$130,812	\$222,495
FY 2024 Total Expenses	\$3,024,598			
Less: FY 2024 Expenses carried into Q1 FY 2025	(\$52,163)			
BERYL EXPENSES TO DATE	\$3,664,234			

Notes

- (1) Other funds include expenses paid from Facilities Maintenance, Revenue Producing Parks, and CIP Funds.
- (2) TWIA Reimbursements are a direct offset to expenses and decrease the anticipated FEMA Reimbursement.
- (3) The expenditures included in this report are limited to what had been incurred between October 1, 2024 and December 31, 2024. Total Beryl costs are projected to be approximately \$9 million, of which approximately \$1.9 million would be the local share paid by City of Galveston.

CITY OF GALVESTON PROPERTY TAX COLLECTIONS
MONTHLY AND YEAR TO DATE TOTALS FY 2020-2025 IN THOUSANDS (\$000S)
INCLUDING TAXES PASSED THROUGH TO LIBRARY, TAX INCREMENT ZONES AND MUDDS

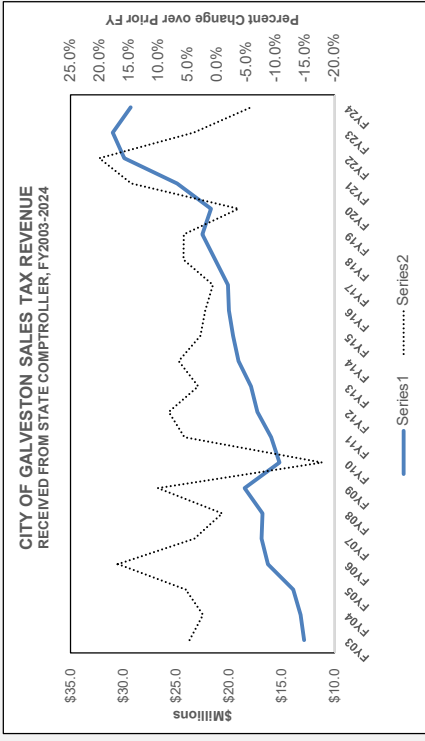
MONTHLY PROPERTY TAX COLLECTION TOTALS												
Fiscal Year	October	November	December	January	February	March	April	May	June	July	August	September
2020	271.1	3,522.5	12,087.1	13,025.4	4,254.4	730.8	680.9	556.0	1,191.8	761.7	243.0	166.2
2021	491.8	3,901.4	9,243.3	14,724.2	6,193.5	1,344.7	706.6	636.1	1,288.2	736.2	255.7	134.8
2022	1,360.5	4,001.8	13,510.3	12,667.3	5,652.5	1,089.7	546.0	644.0	1,011.0	656.0	339.8	145.6
2023	851.4	4,205.1	8,839.5	18,791.9	6,038.0	1,393.5	630.0	617.7	1,328.4	851.8	233.8	183.2
2024	374.9	4,456.9	8,930.3	22,240.1	5,638.4	869.3	663.0	733.8	1,137.7	772.2	292.7	137.9
5 Year Average	\$ 610.9	\$ 3,566.2	\$ 10,404.7	\$ 12,796.5	\$ 4,594.4	\$ 979.4	\$ 550.0	\$ 542.4	\$ 1,011.2	\$ 725.9	\$ 228.8	\$ 129.7
2024	1,266.7	3,583.5	15,370.7	16,882.7	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
YEAR TO DATE PROPERTY TAX COLLECTION TOTALS												
	October	November	December	January	February	March	April	May	June	July	August	September
2020	271.1	3,793.6	15,880.7	28,906.1	33,160.5	33,891.3	34,572.2	35,128.2	36,320.0	37,081.7	37,324.7	37,490.9
2021	491.8	4,393.2	13,636.5	28,360.7	34,554.2	35,898.9	36,605.5	37,241.6	38,529.8	39,266.0	39,521.7	39,656.5
2022	1,360.5	5,362.3	18,872.6	31,539.9	37,192.4	38,282.1	38,828.1	39,472.1	40,483.1	41,139.1	41,478.9	41,624.5
2023	851.4	5,056.5	13,896.0	32,687.9	38,725.9	40,119.4	40,749.4	41,367.1	42,695.5	43,547.3	43,781.1	43,964.3
2024	374.9	4,831.8	13,762.1	36,002.2	41,640.6	42,509.9	43,172.9	43,906.7	45,044.4	45,816.6	46,109.3	46,247.2
5 Year Average	\$ 819.9	\$ 4,626.5	\$ 14,955.5	\$ 29,693.1	\$ 34,848.6	\$ 35,906.8	\$ 36,542.5	\$ 37,125.5	\$ 38,275.5	\$ 39,031.3	\$ 39,294.5	\$ 39,440.3
2024	1,266.7	4,850.2	20,220.9	37,103.6								
YTD PROPERTY TAX COLLECTION TOTALS AS PERCENT OF YEAREND TOTAL												
	October	November	December	January	February	March	April	May	June	July	August	September
2020	0.7%	10.1%	42.4%	77.1%	88.4%	90.4%	92.2%	93.7%	96.9%	98.9%	99.6%	100.0%
2021	1.2%	11.1%	34.4%	71.5%	87.1%	90.5%	92.3%	93.9%	97.2%	99.0%	99.7%	100.0%
2022	3.3%	12.9%	45.3%	75.8%	89.4%	92.0%	93.3%	94.8%	97.3%	98.8%	99.7%	100.0%
2023	1.9%	11.5%	31.6%	74.4%	88.1%	91.3%	92.7%	94.1%	97.1%	99.1%	99.6%	100.0%
5 Yrs Max Rev	0.7%	10.1%	31.6%	71.5%	87.1%	90.4%	92.2%	93.7%	96.8%	98.8%	99.6%	100.0%
5 Yrs Min Rev	3.3%	13.1%	45.3%	78.3%	89.4%	92.0%	93.3%	94.8%	97.3%	99.1%	99.7%	100.0%
5 Year Average	2.1%	11.7%	38.0%	75.4%	88.4%	91.0%	92.6%	94.1%	97.0%	99.0%	99.6%	100.0%
20 Year Average	1.4%	9.8%	35.8%	71.7%	88.1%	91.7%	93.2%	94.7%	97.1%	98.9%	99.6%	100.0%
FY 2023 Projected (Trends only - Partial Payment Plan Considerations not included)												
5 Year Max Rev			\$67,855	\$51,893	\$42,599	\$41,044	\$40,243	\$39,598	\$38,291	\$37,554	\$37,253	\$37,104
5 Year Min Rev			\$44,638	\$47,691	\$41,226	\$40,330	\$39,725	\$39,098	\$38,094	\$37,441	\$37,215	\$37,104
5 Year Average			\$55,098	\$49,261	\$41,878	\$40,675	\$39,991	\$39,355	\$38,180	\$37,486	\$37,230	\$37,104
20 Year Average			\$56,294	\$51,195	\$42,082	\$40,480	\$39,798	\$39,166	\$38,202	\$37,503	\$37,251	\$37,104
2025 Budgeted			\$49,857	\$49,857	\$49,857	\$49,857	\$49,857	\$49,857	\$49,857	\$49,857	\$49,857	\$49,857
2025 Est/Actual			\$55,098	\$49,261								
	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept

**CITY OF GALVESTON SALES TAX COLLECTIONS RESULTS FOR FULL 2% TAX
(1.5% TO CITY, 0.5% TO IDC)
RECEIVED FROM STATE COMPTROLLER**

MONTH TAX COLLECTED BY RETAILER	2021 (Full 2% Receipts)	2022 (Full 2% Receipts)	2023 (Full 2% Receipts)	2024 (Full 2% Receipts)	2025 (Full 2% Receipts)	Pct Over Same Mo FY24	General Fund Share (75% of Total Receipts)
	October	1,732,066	2,052,653	2,180,414	2,194,158	2,332,312	6.30%
November	1,637,150	2,122,601	2,030,876	2,203,123	2,326,891	5.62%	1,745,168
December	1,989,863	2,689,692	2,968,504	2,506,476	3,046,498	21.55%	2,284,873
January	1,501,096	2,003,827	2,202,323	1,948,643			0
February	1,346,457	1,901,787	2,197,194	2,144,467			0
March	2,534,437	2,816,085	2,827,344	2,617,445			0
April	2,074,311	2,290,140	2,268,442	2,289,894			0
May	2,024,717	2,472,076	2,542,937	2,488,575			0
June	2,771,117	3,252,058	3,164,571	3,186,540			0
July	2,662,669	3,101,614	3,236,550	2,634,519			0
August	2,163,118	2,504,090	2,757,073	2,515,642			0
September	2,424,694	2,645,322	2,666,644	2,521,722			0
	24,861,695	29,851,945	31,042,872	29,251,203	7,705,702		5,779,276
Year over Year Pct Change	14.6%	20.1%	4.0%	-5.8%			

	FY25 GF Budget	22,927,000
	FY24 Actual	21,938,403
	FY25 Estimate	22,907,000

MONTH	GENERAL FUND PROJECTIONS (1.5%)				FULL 2% PROJECTIONS			
	LOW	AVERAGE	HIGH	AVG FY11-22	LOW	AVERAGE	HIGH	
October	23,200,000	24,739,000	27,247,000	21,773,000	30,933,000	32,985,000	36,329,000	
November	22,530,000	25,498,000	31,883,000	22,850,000	30,040,000	33,997,000	42,511,000	
December	22,907,000	25,628,000	28,151,000	22,832,000	30,542,000	34,170,000	37,534,000	
January	0	0	0	22,770,000	0	0	0	
February	0	0	0	22,531,000	0	0	0	
March	0	0	0	22,594,000	0	0	0	
April	0	0	0	22,558,000	0	0	0	
May	0	0	0	22,522,000	0	0	0	
June	0	0	0	22,526,000	0	0	0	
July	0	0	0	22,595,000	0	0	0	
August	0	0	0	22,431,000	0	0	0	
September	0	0	0	22,389,000	0	0	0	



**CITY OF GALVESTON - LOCAL HOTEL OCCUPANCY TAX
GROSS COLLECTIONS BY PARK BOARD**

Month of Occupancy	FY2020	FY2021	FY2022	FY 2023	FY 2024	FY 2025	Month Over/(Under) Same Month Last Yr	FY 2025 HOT Budget/ Estimate	Actual Over/(Under) Budget
October	\$1,107,915.03	\$976,041.86	\$1,610,081.65	\$1,671,043.23	1,594,431.17	1,441,766.36	-9.6%	\$1,709,600	(\$267,834)
November	\$1,033,923.87	\$662,380.38	\$1,270,268.13	\$1,401,691.74	1,425,200.99	1,720,775.09	20.7%	\$1,519,200	\$201,575
December	\$1,030,901.98	\$945,974.06	\$1,433,683.51	\$1,537,441.83	1,476,939.61	1,475,629.28	-0.1%	\$1,407,300	\$68,329
January	\$768,229.16	\$578,258.05	\$1,323,804.12	\$1,389,864.45	1,324,061.08	-	-	\$1,231,100	
February	\$896,603.98	\$433,004.11	\$1,240,806.89	\$1,579,481.80	1,779,437.94	-	-	\$1,531,700	
March	\$972,543.41	\$2,014,701.57	\$2,819,004.00	\$3,190,086.67	2,829,250.34	-	-	\$2,646,600	
April	\$108,560.93	\$1,616,155.43	\$2,491,466.96	\$2,297,340.18	2,392,630.84	-	-	\$2,112,500	
May	\$1,322,864.57	\$1,986,707.20	\$2,944,328.60	\$2,800,663.31	2,754,999.42	-	-	\$2,637,400	
June	\$2,705,763.65	\$4,351,732.99	\$4,530,572.38	\$4,391,374.82	3,782,611.00	-	-	\$4,225,200	
July	\$1,974,847.64	\$3,988,153.68	\$4,988,582.88	\$5,185,910.86	2,825,441.95	-	-	\$4,906,100	
August	\$1,889,795.01	\$2,761,471.25	\$2,622,630.06	\$2,516,869.51	2,393,406.06	-	-	\$3,406,100	
September	\$2,274,273.29	\$2,448,315.49	\$2,358,192.04	\$2,215,142.96	2,444,826.55	-	-	\$2,367,400	
Totals	\$16,086,222.52	\$22,762,896.07	\$29,633,421.22	\$30,176,911.36	\$27,023,236.95	\$4,638,170.73		\$29,700,000	
	-11.6%	41.5%	30.2%	1.8%	-10.5%	-82.8%			
Amount per Penny	\$1,787,358.06	\$2,529,210.67	\$3,292,602.36	\$3,352,990.15	\$3,002,581.88	\$515,352.30		\$3,300,000.00	
YTD Totals	FY2020	FY2021	FY2022	FY 2023	FY 2024	FY 2025	YTD Over/(Under)	FY 2025 Budget Using Inception to Date Avg. %	Inception to Date
October	\$1,107,915.03	\$976,041.86	\$1,610,081.65	\$1,671,043.23	\$1,594,431.17	\$1,441,766.36	-9.6%	\$1,709,600	(\$267,834)
November	\$2,141,838.90	\$1,638,422.24	\$2,880,349.78	\$3,072,734.97	\$3,019,632.16	\$3,162,541.45	4.7%	\$3,228,800	(\$66,259)
December	\$3,172,740.88	\$2,584,396.30	\$4,314,033.29	\$4,610,176.80	\$4,496,571.77	\$4,638,170.73	3.1%	\$4,636,100	\$2,071
January	\$3,940,970.04	\$3,162,654.35	\$5,637,837.41	\$6,000,041.25	\$5,820,632.85			\$5,867,200	
February	\$4,837,574.02	\$3,595,658.46	\$6,878,644.30	\$7,579,523.05	\$7,600,070.79			\$7,398,900	
March	\$5,810,117.43	\$5,610,360.03	\$9,697,648.30	\$10,769,609.72	\$10,429,321.13			\$10,045,500	
April	\$5,918,678.36	\$7,226,515.46	\$12,189,115.26	\$13,066,949.90	\$12,821,951.97			\$12,158,000	
May	\$7,241,542.93	\$9,213,222.66	\$15,133,443.86	\$15,867,613.21	\$15,576,951.39			\$14,795,400	
June	\$9,947,306.58	\$13,564,955.65	\$19,664,016.24	\$20,258,988.03	\$19,359,562.39			\$19,020,600	
July	\$11,922,154.22	\$17,553,109.33	\$24,652,599.12	\$25,444,898.89	\$22,185,004.34			\$23,926,700	
August	\$13,811,949.23	\$20,314,580.58	\$27,275,229.18	\$27,961,768.40	\$24,578,410.40			\$27,332,800	
September	\$16,086,222.52	\$22,762,896.07	\$29,633,421.22	\$30,176,911.36	\$27,023,236.95			\$29,700,300	

**WATER BILLED BY MONTH CONSUMED
FY 2020 - 2025**

PERIOD	Consumption Month	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY25 Over/(Under) FY24 for Month	Monthly Budget FY 2025	FY25 Projected (Using Pct Below)
2	October	1,736,241	1,991,366	2,013,923	1,838,157	2,255,934	2,353,242	1,932,873	-17.9%	2,105,100	22,713,000
3	November	1,664,169	1,657,825	1,881,610	1,729,755	1,838,460	2,003,128	2,196,935	9.7%	1,909,700	25,145,500
4	December	1,327,839	1,584,778	1,649,955	1,602,631	1,734,540	1,722,660	1,923,995	11.7%	1,763,700	25,915,300
5	January	1,281,167	1,566,263	1,576,750	1,651,189	1,650,029	1,622,956	-	-	1,735,300	
6	February	1,390,858	1,533,680	1,359,931	1,498,363	1,480,663	1,541,728	-	-	1,641,300	
7	March	1,476,295	1,584,655	1,570,104	1,621,786	1,614,024	1,536,639	-	-	1,761,300	
8	April	1,612,466	1,651,458	1,717,990	1,857,832	1,752,061	1,784,864	-	-	1,997,500	
9	May	1,727,472	1,871,688	1,887,489	1,975,629	1,808,986	1,924,922	-	-	2,128,600	
10	June	2,031,123	2,161,847	2,054,545	2,356,092	2,027,507	2,055,705	-	-	2,400,700	
11	July	2,204,460	2,179,945	2,079,022	2,655,834	2,555,251	2,301,897	-	-	2,498,400	
12	August	2,359,064	2,169,939	2,191,444	2,564,393	2,741,721	2,193,219	-	-	2,533,100	
1	September	2,355,926	2,325,458	2,036,038	1,963,688	2,716,119	2,136,398	-	-	2,262,200	
	FY TOTALS	21,167,080	22,278,902	22,018,801	23,315,349	24,175,295	23,177,358	6,053,803		24,737,000	
PERIOD	YTD Totals	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY25 Over/(Under) FY24 YTD	FY25 Budget to Date	Average YTD as Pct of Yearend Total FY05-24
1	October	1,736,241	1,991,366	2,013,923	1,838,157	2,255,934	2,353,242	1,932,873	-17.9%	2,105,100	8.5%
2	November	3,400,410	3,649,191	3,895,534	3,567,912	4,094,394	4,356,370	4,129,809	-5.2%	4,014,800	16.2%
3	December	4,728,249	5,233,970	5,545,488	5,170,543	5,828,934	6,079,030	6,053,803	-0.4%	5,778,500	23.4%
4	January	6,009,416	6,800,232	7,122,238	6,821,732	7,478,963	7,701,986			7,513,800	30.4%
5	February	7,400,274	8,333,913	8,482,169	8,320,095	8,959,626	9,243,714			9,155,100	37.0%
6	March	8,876,569	9,918,568	10,052,273	9,941,881	10,573,650	10,780,353			10,916,400	44.1%
7	April	10,489,035	11,570,026	11,770,263	11,799,713	12,325,712	12,565,217			12,913,900	52.2%
8	May	12,216,508	13,441,714	13,657,752	13,775,342	14,134,698	14,490,138			15,042,500	60.8%
9	June	14,247,630	15,603,561	15,712,297	16,131,434	16,162,205	16,545,844			17,443,200	70.5%
10	July	16,452,090	17,783,505	17,791,319	18,787,268	18,717,455	18,847,741			19,941,600	80.6%
11	August	18,811,154	19,953,445	19,982,763	21,351,661	21,459,176	21,040,960			22,474,800	90.9%
12	September	21,167,080	22,278,902	22,018,801	23,315,349	24,175,295	23,177,358			24,737,000	100.0%

SEWER BILLED BY MONTH
FY 2020 - 2025

PERIOD	Consumption Month	FY20	FY21	FY22	FY23	FY24	FY25	FY25 Over/(Under) FY24 for Month	Monthly Budget FY 2024	FY24 Projected (Using Pct Below)
2	October	1,266,908	1,272,006	1,241,494	1,373,084	1,414,254	1,346,717	-4.8%	1,716,800	16,206,000
3	November	1,147,249	1,195,763	1,175,561	1,221,647	1,323,104	1,826,253	38.0%	1,597,000	19,781,600
4	December	1,107,323	1,146,305	1,118,657	1,254,905	1,210,324	1,672,303	38.2%	1,543,300	20,609,400
5	January	1,130,239	1,158,620	1,155,845	1,253,140	1,215,708	-		1,546,400	
6	February	1,109,584	1,042,254	1,086,463	1,142,459	1,236,860	-		1,470,000	
7	March	1,151,658	1,170,636	1,156,574	1,218,988	1,193,581	-		1,551,600	
8	April	1,105,021	1,205,133	1,257,626	1,257,101	1,299,365	-		1,635,200	
9	May	1,243,981	1,305,775	1,291,452	1,254,803	1,360,043	-		1,781,900	
10	June	1,447,644	1,374,003	1,449,984	1,354,713	1,396,467	-		1,883,200	
11	July	1,414,313	1,429,895	1,552,440	1,586,094	1,550,081	-		2,101,100	
12	August	1,392,471	1,453,425	1,556,395	1,593,227	1,513,131	-		2,027,800	
1	September	1,417,223	1,326,090	1,324,162	1,559,992	1,405,071			1,805,700	
	FY TOTALS	14,933,616	15,079,904	15,366,653	16,070,153	16,117,990	4,845,273		20,660,000	Average YTD as Pct of Yearend Total FY05-24
	YTD TOTALS	FY20	FY21	FY22	FY23	FY24	FY25	FY25 Over/(Under) FY24 YTD	FY24 Budget to Date	Average YTD as Pct of Yearend Total FY05-24
1	October	1,266,908	1,272,006	1,241,494	1,373,084	1,414,254	1,346,717	-4.8%	1,716,800	8.3%
2	November	2,414,157	2,467,769	2,417,055	2,594,731	2,737,359	3,172,970	15.9%	3,313,800	16.0%
3	December	3,521,481	3,614,074	3,535,711	3,849,636	3,947,683	4,845,273	22.7%	4,857,100	23.5%
4	January	4,651,720	4,772,694	4,691,556	5,102,776	5,163,391	4,845,273		6,403,500	31.0%
5	February	5,761,304	5,814,948	5,778,019	6,245,235	6,400,251	4,845,273		7,873,500	38.1%
6	March	6,912,962	6,985,584	6,934,593	7,464,223	7,593,832	4,845,273		9,425,100	45.6%
7	April	8,017,984	8,190,717	8,192,219	8,721,324	8,893,197	4,845,273		11,060,300	53.5%
8	May	9,261,965	9,496,492	9,483,671	9,976,127	10,253,240	4,845,273		12,842,200	62.2%
9	June	10,709,609	10,870,495	10,933,655	11,330,840	11,649,706	4,845,273		14,725,400	71.3%
10	July	12,123,922	12,300,389	12,486,095	12,916,934	13,199,788	4,845,273		16,826,500	81.4%
11	August	13,516,393	13,753,814	14,042,491	14,510,161	14,712,919	4,845,273		18,854,300	91.3%
12	September	14,933,616	15,079,904	15,366,653	16,070,153	16,117,990	4,845,273		20,660,000	100.0%

CITY OF GALVESTON POSITION TOTALS BY DEPARTMENT
As of December 31, 2024
Fiscal Year 2025 - December Report

	Budgeted Positions	Vacant Positions	Filled Positions
GENERAL FUND			
City Secretary	4.00	0.00	4.00
Municipal Court	9.00	1.00	8.00
City Manager	3.00	0.00	3.00
City Auditor	3.00	0.00	3.00
City Attorney	6.00	0.00	6.00
Human resources	5.20	0.00	5.20
Finance	20.00	0.00	20.00
Police (unclassified)	43.50	9.00	34.50
Police (classified)	168.00	20.00	148.00
Fire (unclassified)	6.00	2.00	4.00
Fire (classified)	116.00	0.00	116.00
Emergency Management	1.50	0.00	1.50
City Marshal	9.15	1.00	8.15
Streets & Traffic	56.84	4.00	52.84
Parks and Recreation	46.25	5.00	41.25
Developmental Services	15.00	0.00	15.00
Total General Fund	512.44	42.00	470.44
ENTERPRISE FUNDS			
Waterworks Fund	54.24	4.96	49.28
Sewer System Fund	91.24	14.14	77.10
Drainage Utility	35.58	6.60	28.98
Sanitation Fund	60.10	0.30	59.80
Municipal Airport	8.00	0.00	8.00
Total Enterprise Funds	249.16	26.00	223.15
INTERNAL SERVICE FUNDS			
Central Service Fund	32.75	7.00	25.75
Central Garage Fund	23.00	1.00	22.00
Municipal Insurance Fund	1.30	0.00	1.30
Project Management	14.00	1.00	13.00
Total Internal Service Funds	71.05	9.00	62.05
SPECIAL REVENUE FUNDS			
Island Transit	44.00	7.00	37.00
Parking Management	5.00	0.00	5.00
Lasker Park Pool	2.90	0.00	2.90
Alarm Permit	0.75	0.00	0.75
Revenue Producing Parks	2.10	0.00	2.10
Total Special Revenue Funds	54.75	7.00	47.75
RECURRING GRANT POSITIONS			
CDBG - City Marshal/Code Enforcement	3.10	0.00	3.10
CDBG - Program Management	2.55	0.00	2.55
CDBG - Housing Rehab Administration	0.45	0.00	0.45
Industrial Development Corporation - Coastal Resources	2.00	0.00	2.00
Industrial Development Corporation - Economic Development Coord.	1.00	0.00	1.00
Industrial Development Corporation - Technology Services	1.00	0.00	1.00
Moody Grant	0.50	0.00	0.50
Total Recurring Grant Positions	10.60	0.00	10.60
Total of all FTE'S	898.00	84.00	814.00

