

WILLACY COUNTY NAVIGATION DISTRICT

FISCAL YEAR 2025 - 2026 BUDGET

		FY 2025- 2026	FY 2024-2025 Actual	FY 2024 - 2025
<u>SALARIES & WAGES</u>				
Administrative		192,000	406,409	386,000
Police Department		215,000		
(Proposed Assistant Marine Manager)			-	70,000
Maintenance		284,000	237,751	284,000
Salaries & Wages Total:		691,000	644,159	740,000
<u>FRINGE BENEFIT / TAX EXPENSES</u>				
FICA (7.65%)		52,862	46,766	56,610
Unemployment Insurance (0.7% 2025-2026)		1,800	1,537	3,000
Workers's Compensation Ins.		11,800	11,606	11,200
Health Insurance / Supplemental		80,000	87,191	65,000
Retirement Plan		23,000	22,721	23,000
Life / STD		2,900	2,937	2,700
Dental Insurance		4,000	1,217	8,000
Fringe Benefit / Tax Expenses Expenses:		176,362	173,976	169,510
<u>OPERATING EXPENSES</u>				
Homeland Security	6255	0	0	0
Law Enforcement / Public Safety	6347	85,000	89,931	85,000
Auto Allowance	6110	10,000	7,197	8,000
Marketing	6243	72,000	20,000	30,000
Travel/Mileage/Lodging Expense	6380	7,000	6,538	12,000
Training & Education	6360	5,000	5,300	5,000
Legal Expense	6280	40,000	44,890	40,000
Accounting Fees	6285	25,000	24,372	23,000
Professional Fees	6270	50,000	773,548	200,000
Office Supplies	6130	2,500	2,334	5,000
Office Expenses	6140	7,000	6,377	14,000
M & O Supplies	6150	40,000	59,195	40,000
Vehicle Repair	6310	10,000	2,122	10,000
IT Maintenance	6165	8,000	4,725	8,000
Equipment Repair	6330	8,000	22,201	8,000
Vehicle Fuel	6175	50,000	54,966	50,000
Airport Maintenance	6450	5,000	1,119	25,000
Port Maintenance	6430	20,000	18,888	20,000
Maintenance	6420	2,000	14,963	8,000
Small Craft Basin Maintenance	6440	50,000	59,317	50,000
Postage	6250	2,000	2,084	3,000
Telephone	6340	8,000	7,976	12,000
Utilities	6390	65,000	68,831	85,000
Insurance (includes SCB)	6180	67,000	23,924	67,000
Miscellaneous	6240	20,000	817	8,000
Promotion & Publicity	6460	10,000	23,203	35,000
Dues & Subscriptions	6160	8,000	7,534	15,000
Office Rent	6290	10,000	9,396	10,000
Rental Services	6170	10,000	0	12,000
M & O Equipment Purchase	6470	0	0	60,000
Vehicle Purchase	6480	0	0	45,000
Capital Improvements	6490	675,000	218,248	500,000
Dredging	6221	0	48,229	60,000
Appraisal District Expense	6500	16,000	15,948	19,000

		FY 2025- 2026	FY 2024-2025 Actual	FY 2024 - 2025
<u>Operation Expenses Continuation.....</u>				
Election Expense	6510	0	24,014	10,000
License & Permits	6230	1,500	74	1,500
State Annual Fees	6550	1,500	0	1,500
Bank Service Fees / Misc	6120/6126/6121	9,000	9,696	9,100
Fire Dept	6345	20,000	0	20,000
Operation Expenses:		1,419,500	1,677,956	1,614,100
Total Expenses:		2,286,862	2,496,091	2,523,610
<u>REVENUE</u>				
Commercial Lease Income	4000	330,000	330,924	310,000
Residential Lease Income	4010	190,000	193,573	190,000
Boat Stall Lease Income	4015	396,477	377,597	380,000
Manfield Point Stall Income	4026	37,950	36,143	35,000
Proceeds / Lease Deposits	4055	0	20,000	300,000
Advalorem Tax Collections	4060	637,423	637,423	690,000
Boat Stall Utilities Income	4020	15,000	14,315	15,000
Debris Fees	4073	48,578	36,525	40,000
Airport Fees	4035	500	400	1,000
Miscellaneous Income	4045	25,000	241,464	24,000
Interest Income	4050	30,000	31,818	50,000
Port Harbor/Wharfage Income	4033 / 4030	0	0	0
Other Revenue:				
Grant Repayments		186,862		
Total Revenue		1,897,790	1,920,182	2,035,000
Revenue Transfers from Reserves				
Line Item Adjustments				50,000
M&O Funds Transfers				400,000
		-	-	450,000
TOTAL REVENUE		1,897,790	1,920,182	2,157,700
TOTAL EXPENSES		2,286,862	2,496,091	2,523,610
NET REVENUE OVER EXPENSES		-389,072	-575,909	-365,910
<u>RESERVE FUNDS / OPERATING FUNDS</u>				
CD		\$83,000	\$81,028	\$85,079
CD		\$109,000	\$106,012	\$111,312
Dredge Fund		\$1,300	\$1,300	\$1,265
Boat Stall Emergency Fund		\$474,285	\$474,285	\$461,619
M&O Funds		\$1,594,753	\$817,107	\$1,594,753
Airport Fund		\$10,200	\$10,247	\$9,973
General Funds		\$35,000	\$34,721	\$2,264,001
TOTAL RESERVE/OPERATING FUNDS		\$2,307,538	\$1,524,699	\$4,528,002