

WILLACY COUNTY NAVIGATION DISTRICT

Approved FY 2025-2026 Budget Compared with Approved FY 2026-2027 Budget

Type	Category	FY 2026-2027 Budget	FY 2025-2026 Budget	Dollar Change	% Change
Salaries & Wages	Administrative	\$211,000	\$192,000	\$19,000	9.0%
	Police Department	\$240,000	\$215,000	\$25,000	10.4%
	Maintenance & Operation	\$321,000	\$284,000	\$37,000	11.5%
	Total Salaries & Wages:	\$772,000	\$691,000	\$81,000	30.9%
Fringe Benefits	FICA	\$59,058	\$52,862	\$6,196	10.5%
	Unemployment Insurance	\$3,300	\$1,800	\$1,500	45.5%
	Workers' Compensation Insurance	\$15,500	\$11,800	\$3,700	23.9%
	Retirement Plan	\$23,000	\$23,000	\$0	0.0%
	Life Insurance	\$2,200	\$1,600	\$600	27.3%
	Short-Term Disability	\$1,300	\$1,300	\$0	0.0%
	Dental Insurance	\$3,000	\$4,000	(\$1,000)	(33.3%)
	Health Insurance	\$77,000	\$80,000	(\$3,000)	(3.9%)
	Insurance Consultant Fee	\$1,500	\$0	\$1,500	100.0%
	Total Fringe Benefits:	\$185,858	\$176,362	\$9,496	5.1%
Operating Expenses	Auto Allowance	\$9,600	\$10,000	(\$400)	(4.2%)
	Bank Service Charges	\$1,500	\$1,000	\$500	33.3%
	Credit Card Processing Fees	\$8,000	\$8,000	\$0	0.0%
	Office Supplies	\$3,000	\$2,500	\$500	16.7%
	Office Expenses	\$8,000	\$7,000	\$1,000	12.5%
	M & O Supplies	\$40,000	\$40,000	\$0	0.0%
	Dues & Subscriptions	\$6,000	\$8,000	(\$2,000)	(33.3%)
	IT Maintenance	\$6,000	\$8,000	(\$2,000)	(33.3%)
	Rental Services	\$5,000	\$10,000	(\$5,000)	(100.0%)
	Vehicle Fuel	\$53,000	\$50,000	\$3,000	5.7%
	License & Permits	\$1,000	\$1,500	(\$500)	(50.0%)
	Miscellaneous	\$5,000	\$20,000	(\$15,000)	(300.0%)
	Marketing	\$60,000	\$72,000	(\$12,000)	(20.0%)
	Postage	\$2,500	\$2,000	\$500	20.0%
	Professional Fees	\$50,000	\$50,000	\$0	0.0%
	Legal Expense	\$45,000	\$40,000	\$5,000	11.1%
	Accounting Fees	\$30,000	\$25,000	\$5,000	16.7%
	Office Rent	\$9,500	\$10,000	(\$500)	(5.3%)
	Telephone	\$8,000	\$8,000	\$0	0.0%
	Maintenance - Chief Residence / Office	\$1,200	\$0	\$1,200	100.0%
	Per Diem Meals	\$1,500	\$0	\$1,500	100.0%
	Travel/Mileage/Lodging	\$7,000	\$7,000	\$0	0.0%
	Training & Education	\$5,000	\$5,000	\$0	0.0%
	Promotion & Publicity	\$10,000	\$10,000	\$0	0.0%
	M&O Equipment Purchase	\$20,000	\$0	\$20,000	100.0%
	Vehicle Purchase	\$50,000	\$0	\$50,000	100.0%
	Capital Improvements	\$15,000	\$675,000	(\$660,000)	(4400.0%)
	Appraisal District Expense	\$21,760	\$16,000	\$5,760	26.5%
	Election Expense	\$30,000	\$0	\$30,000	100.0%
	Tax Commission	\$20,000	\$0	\$20,000	100.0%
	State Annual Fees	\$0	\$1,500	(\$1,500)	0.0%
	Vehicle Repair	\$8,000	\$10,000	(\$2,000)	(25.0%)
	Equipment Repair	\$22,000	\$8,000	\$14,000	63.6%
	Facilities & Grounds - Buildings	\$2,000	\$2,000	\$0	0.0%
	Facilities & Grounds - Port Maintenance	\$20,000	\$20,000	\$0	0.0%
	Facilities & Grounds - Small Craft Basin	\$25,000	\$50,000	(\$25,000)	(100.0%)
	Facilities & Grounds - Airport	\$10,000	\$5,000	\$5,000	50.0%
	Insurance	\$67,400	\$67,000	\$400	0.6%
	Utilities	\$62,515	\$65,000	(\$2,485)	(4.0%)
	FCB Line of Credit - Interest	\$20,000	\$105,000	(\$85,000)	(425.0%)
	Grant Match	\$150,000	\$0	\$150,000	100.0%
	Fire Department	\$20,000	\$20,000	\$0	0.0%
	Law Enforcement / Public Safety	\$54,200	\$85,000	(\$30,800)	(56.8%)

Type	Category	FY 2026-2027 Budget	FY 2025-2026 Budget	Dollar Change	% Change
	Capital Improvement Plan:				
	Warehouse / Facility Rehab	\$120,000	\$0	\$120,000	100.0%
	Vehicle / Heavy Equipment Replacement	\$0	\$0	\$0	0.0%
	Bulkhead Project	\$50,000	\$0	\$50,000	100.0%
	Total Operating Expenses:	\$1,163,675	\$1,524,500	(\$360,825)	(31.0%)
	Total Expenses:	\$2,121,533	\$2,391,862	(\$270,329)	(12.7%)
Revenue					
	Commercial Lease Income	\$291,333	\$330,000	(\$38,667)	(13.3%)
	Residential Lease Income	\$445,750	\$190,000	\$255,750	57.4%
	Boat Stall Lease Income	\$394,670	\$396,477	(\$1,807)	(0.5%)
	Mansfield Point Stall Income	\$37,950	\$37,950	\$0	0.0%
	Horse Stall Lease Income	\$500	\$0	\$500	100.0%
	Proceeds / Lease Deposits	\$0	\$0	\$0	0.0%
	Advalorem Tax Collections	\$880,000	\$637,423	\$242,577	27.6%
	Boat Stall / MPS Utilities Income	\$15,000	\$15,000	\$0	0.0%
	Debris Fees	\$55,400	\$48,578	\$6,822	12.3%
	Airport Fees	\$400	\$500	(\$100)	(25.0%)
	Miscellaneous Income	\$0	\$23,000	(\$23,000)	
	Capital Credits	\$20,000	\$0	\$20,000	100.0%
	Transfer Fees	\$5,000	\$0	\$5,000	100.0%
	New Leases	\$1,000	\$0	\$1,000	100.0%
	Building Authorizations	\$500	\$0	\$500	100.0%
	Nilgai Harvesting	\$15,000	\$0	\$15,000	100.0%
	Credit Card Processing Fees / Penalties	\$10,000	\$0	\$10,000	100.0%
	Interest Income	\$20,000	\$30,000	(\$10,000)	(50.0%)
	Sale of Equipment	\$0	\$0	\$0	0.0%
	Advalorem Penalties & Interest	\$12,000	\$0	\$12,000	100.0%
	Police Dept Revenues - Motorized Carts	\$5,000	\$2,000	\$3,000	60.0%
	Total Revenue:	\$2,209,503	\$1,710,928	\$498,575	22.6%

SUMMARY

Measure	FY 2026 - 2027	FY 2025-2026	Dollar Change	% Change
Total Revenue	\$2,209,503	\$1,710,928	(\$498,575)	(22.6%)
Total Expenses	\$2,121,533	\$2,391,862	\$270,329	12.7%
Net Revenue Over E:	\$87,970	(\$680,934)	(\$768,904)	(874.1%)