

**Aransas County Navigation District
Fiscal Year 2026-2027
Budget Cover Page
September 14, 2026**

This budget will raise more total property taxes than last year's budget by \$18,798 or 0.92% and of that amount \$35,523 is tax revenue to be raised from new property added to the tax roll this year.

The members of the governing body voted on the budget as follows:

	Voted For	Voted Against
Jack Wright – Commissioner Pct 3 (Secretary)	_____	_____
Judith Vlasek – Commissioner Pct 1-1A (Chairwoman)	_____	_____
Tommy Moore – Commissioner At Large	_____	_____
Long Nguyen – Commissioner Pct 4-4A	_____	_____
Martin Diaz De Leon – Commissioner Pct 2 (Vice)	_____	_____

Taxpayer Impact Statement

Fiscal Year (Tax Year)	Median-Valued Homestead	Tax Rate Per \$100 of Value	Estimated Property Tax Bill
FY 2025-2026 (TY 2025)	\$0	Adopted 2025 Tax Rate: \$0.030599	\$0.00
FY 2026-2027 (TY 2026)	\$0	2026 No New Revenue Tax Rate: \$0.030027	\$0.00
FY 2026-2027 (TY 2026)	\$0	Proposed 2026 tax rate based on the proposed budget for 2026-27: \$0.030027	\$0.00

Certificate of Record

I attest that the above-described action was recorded on September 14, 2026 at a meeting of the Navigation and Canal Commission of the Aransas County.

Jake W Wright – Commission Secretary

ARANSAS CO NAVIGATION DISTRICT

Aransas County Navigation District

DRAFT

2027 Budget

DRAFT 090826					
		BUDGET 2026	BUDGET 2027	2026 vs 2027	ACTUALS 2025
INCOME*INCOME*INCOME					
	Income				
400 · Dockage & Lease Income					
	401 · Rockport Harbor	410,000.00	400,000.00	10,000.00	386,032.19
	403 · Fulton Harbor	230,000.00	190,000.00	40,000.00	213,107.75
	405 · Cove Harbor	800,000.00	800,000.00	0.00	844,148.84
	407 · Misc Properties	150,000.00	150,000.00	0.00	156,103.75
	409 · Cove Harbor Dock Rental	20,000.00	20,000.00	0.00	27,483.06
	417 Late Fees	9,000.00	9,000.00	0.00	0.00
	418 · Bait Stands/Concessions	96,000.00	105,000.00	(9,000.00)	102,088.45
	419 · Res Sub/Pier	5,000.00	5,000.00	0.00	6,512.28
	420 · Commercial Submerged	60,000.00	60,000.00	0.00	61,023.39
	421 · Transient Dockage	4,500.00	4,500.00	0.00	3,240.00
Total 400 · Dockage*Lease		1,784,500.00	1,743,500.00	41,000.00	
422 · Festival Grounds					
	4221 · Signage	3,000.00	3,000.00	0.00	2,400.00
	422 · Festival Grounds - Other	32,500.00	32,500.00	0.00	33,960.00
Total 422 · Festival Grounds		35,500.00	35,500.00	0.00	
423 Oil & Gas		0.00	0.00	0.00	
424 · Beach					
	4241 · Salt Water Pavilion	55,000.00	35,000.00	20,000.00	68,322.50
	4242 · Beach Front Pavilion	20,000.00	30,000.00	(10,000.00)	21,473.09
	4243 · Shelters	10,000.00	10,000.00	0.00	9,250.00
	4245 · Annuals	494,325.00	380,000.00	114,325.00	386,440.00
	4246 · Daily	733,205.00	520,000.00	213,205.00	549,040.00
Total 424 · Beach		1,312,530.00	975,000.00	337,530.00	

ARANSAS CO NAVIGATION DISTRICT

DRAFT 090826					
		BUDGET 2026	BUDGET 2027	2026 vs 2027	ACTUALS 2025
Total 400 · Dockage*Lease*Festival*Beach Income		3,132,530.00	2,754,000.00	378,530.00	
500 · Other Income					
516 Merchandise Sales		0.00	1,000.00		0.00
517 Donations		0.00	1,000.00		0.00
518 · Interest Income		330,165.05	330,165.05	0.00	365,647.90
525 · TDEM		50,000.00	3,000.00	47,000.00	32,241.40
526 FEMA		0.00	0.00	0.00	458,375.54
527 · Miscellaneous		10,000.00	5,000.00	5,000.00	6,024.98
530 Gain/Loss Disposal of Asset		0.00	0.00	0.00	0.00
Total 500 · Other Income		390,165.05	340,165.05	50,000.00	
600 · Ad Valorem Tax Income					
606 · AD VALOREM/M&O		1,507,288.16	1,525,000.00	(17,711.84)	1,508,120.62
608 · P&I, DEL ATTY/M&O		24,867.00	24,374.00	493.00	21,951.01
609 · P&I/I&S		8,421.89	7,500.00	921.89	7,290.94
611 · I&S 2007		482,137.67	487,468.75	(5,331.08)	480,262.23
690 · ARANS WLDLFE REFUGE		2,948.88	2,948.88	0.00	0.00
600 · Ad Valorem Tax Income - Other		2,048.25	3,500.00	(1,451.75)	3,755.69
Total 600 · Ad Valorem Tax Income		2,027,711.85	2,050,791.63	(23,079.78)	
TOTAL INCOME		5,550,406.90	5,144,956.68	405,450.22	
GROSS PROFIT		5,550,406.90	5,144,956.68	405,450.22	
EXPENSES*EXPENSES*EXPENSES					
Bad Debt Expense		20,000.00	20,000.00	0.00	0.00
Total Bad Debt Expense		20,000.00	20,000.00	0.00	0.00
1000 · ACND Commissioners					
100.104 Social Security/combined with employees in QB		4,759.37	4,759.37	(0.00)	4,015.37
100.112 · Medicare/combined with employees in QB		1,113.08	1,113.08	(0.00)	939.08
100.111 · Commissioners Fees		41,769.00	47,763.00	(5,994.00)	35,769.00
100.112 · Auto Allowance		34,995.00	34,995.00	0.00	28,995.00

ARANSAS CO NAVIGATION DISTRICT

DRAFT 090826					
		BUDGET 2026	BUDGET 2027	2026 vs 2027	ACTUALS 2025
Total 1000 · ACND Commissioners		82,636.45	88,630.45	(5,994.00)	
2000 · Personnel					
200.101 · Salaries		1,169,089.20	1,372,000.00	(202,910.80)	1,031,608.36
200.102 · Overtime		100,000.00	100,000.00	0.00	139,625.85
200.103 · Longevity/combined with Salaries in QB		12,000.00	12,000.00	0.00	0.00
200.104 · Social Security		72,483.53	80,000.00	(7,516.47)	77,910.28
200.105 · Medicare		16,951.79	20,000.00	(3,048.21)	18,220.95
200.106 · Group Insurance		353,510.16	320,893.00	32,617.16	291,720.28
200.107 · Retirement		138,672.49	175,000.00	(36,327.51)	147,323.77
200.108 · Texas Workforce		4,000.00	4,000.00	0.00	2,240.24
200.109 · Workers Compensation		35,000.00	35,000.00	0.00	32,605.10
200.110 · Death Benefit		1,987.45	2,000.00	(12.55)	1,820.57
Total 2000 · Personnel		1,903,694.62	2,120,893.00	(217,198.38)	
3000 · Contract Services					
300.426 · Sales Tax Expense		0.00	100.00	(100.00)	0.00
300.402 · Pest Control		1,500.00	1,500.00	0.00	1,040.00
300.403 · Landscaping Service		20,000.00	20,000.00	0.00	18,860.28
300.404 · Marine Construction		60,000.00	60,000.00	0.00	6,075.00
300.405 · Electrical Repairs		25,000.00	40,000.00	(15,000.00)	31,481.97
300.406 · Plumbing Repair Service		25,000.00	25,000.00	0.00	10,227.52
300.407 · HVAC Services		30,000.00	30,000.00	0.00	3,881.36
300.408 · Skiddo Cans		75,000.00	65,000.00	10,000.00	59,356.25
300.410 · Harbor Maintenance		25,000.00	25,000.00	0.00	1,142.62
300.412 · Contract/Temporary Labor		10,000.00	5,000.00	5,000.00	1,160.00
300.413 · Grant Research		5,000.00	5,000.00	0.00	0.00
300.414 · Sign Making Service		5,000.00	5,000.00	0.00	944.46
300.415 · Uniforms		20,000.00	17,000.00	3,000.00	21,466.36
300.417 · Road & Parking Lot Maintenance		50,000.00	50,000.00	0.00	11,896.66
300.418 · Evictions and Impound Serv		37,000.00	37,000.00	0.00	

ARANSAS CO NAVIGATION DISTRICT

DRAFT 090826					
		BUDGET 2026	BUDGET 2027	2026 vs 2027	ACTUALS 2025
	300.419 Tools & Equipment Repair	3,000.00	5,000.00	(2,000.00)	
	300.420 Vessel Maintenance/Equipment	1,000.00	1,000.00	0.00	
	300.421 · Maintenance Service Agreements	40,000.00	40,000.00	0.00	37,484.00
	300.422 Rentals/Equipment Other	2,000.00	2,000.00	0.00	
	300.423 · Audit Services	100,000.00	65,000.00	35,000.00	80,083.74
	300.424 · Tax Collection Service	5,500.00	6,000.00	(500.00)	5,460.00
	300.425 · Appraisal District	40,000.00	40,000.00	0.00	27,349.26
3000 · Contract Services CONTINUED					
	300.428 · Tech Equip/Repair	25,000.00	30,000.00	(5,000.00)	38,584.99
	300.429 · Election Admin Services	43,000.00	45,000.00	(2,000.00)	
	300.430 · Printing Service	17,000.00	15,500.00	1,500.00	15,705.16
	300.432 · Septic Tank Service	5,000.00	5,000.00	0.00	1,962.50
	300.433 Fire Extinguisher Service/Inspection	1,500.00	1,500.00	0.00	629.50
	300.435 · Oil/Filter Recycling	3,000.00	3,000.00	0.00	(4,950.00)
	300.436 Security & Traffic Control	7,000.00	20,000.00	(13,000.00)	5,150.00
	300.439 · PPE Equip/Service	3,000.00	3,000.00	0.00	2,076.83
	300.440 · Record Archiving Service	2,500.00	2,500.00	0.00	1,000.00
	300.501 · Advertising/Legal Notices	10,000.00	5,000.00	5,000.00	2,539.00
	300.502 · Training	4,000.00	4,000.00	0.00	1,896.00
	300.503 · Travel	4,000.00	4,000.00	0.00	2,640.82
	300.504 · Trucking/Delivery/Shipping	5,000.00	5,000.00	0.00	3,187.46
	300.505 Building Demo Services	100,000.00	100,000.00	0.00	
	300.605 · Seasonal Expenses	5,000.00	5,000.00	0.00	6,098.38
	300.607 · Employment Screening	2,500.00	2,500.00	0.00	2,312.88
	300.608 · Miscellaneous Services	2,500.00	2,500.00	0.00	2,106.14
	300 610 Buildings	0.00	800,000.00	(800,000.00)	0.00
	300.612 · Housekeeping	15,000.00	15,000.00	0.00	15,750.00
Total 3000 · Contract Services		835,000.00	1,613,000.00	(778,000.00)	
4000 · Maintenance & Operation					

ARANSAS CO NAVIGATION DISTRICT

DRAFT 090826					
		BUDGET 2026	BUDGET 2027	2026 vs 2027	ACTUALS 2025
	400.202 · Office Equipment Expense	6,000.00	6,000.00	0.00	29,068.22
	400.203 · Minor Tools & Equipment	13,000.00	13,000.00	0.00	6,024.11
	400.206 · Equipment Rental	5,000.00	5,000.00	0.00	6,298.06
	400.209 Pavilion Supplies & Expense	3,000.00	3,000.00	0.00	3,822.39
	400.211 · Beach Expenses	15,000.00	15,000.00	0.00	6,243.88
	400.301 · Office Supplies & Expense	15,000.00	15,000.00	0.00	13,477.35
	400.308 · Fuel & Lubricants	35,000.00	35,000.00	0.00	29,704.63
	400.311 · Postage	1,000.00	1,000.00	0.00	426.66
	400.313 · First-Aid Supplies	2,500.00	2,500.00	0.00	4,772.10
	400.315 · Navigational Aid Supp/Maint	5,000.00	5,000.00	0.00	0.00
	400.316 · Custodial Equip/Supplies	25,000.00	25,000.00	0.00	26,410.74
	400.317 · Lumber,Elec, Plumb,etc	30,000.00	30,000.00	0.00	18,785.17
	400.318 · Locksmith	2,000.00	2,000.00	0.00	4,108.25
	400.319 · Wildlife Rescue and Maintenance	1,500.00	2,000.00	(500.00)	2,135.00
	400.320 · Property Rentals	8,500.00	8,500.00	0.00	12,098.86
	400.421 · Vehicle, Equip Repair/Maint	30,000.00	30,000.00	0.00	31,130.13
	400.504 · License,Regis, Certs	2,000.00	2,000.00	0.00	77.50
	400.509 Auto Allowance/Mileage	1,000.00	1,000.00	0.00	0.00
	400.511 · Public Restroom Maintenance	5,000.00	5,000.00	0.00	2,566.21
	400.516 · Marketing	45,000.00	45,000.00	0.00	15,086.73
	400.517 · Dues & Subscriptions	10,000.00	30,000.00	(20,000.00)	26,016.88
	400.607 · Consumable Maint Supplies	15,000.00	15,000.00	0.00	11,920.87
	400.609 · Meals and Entertainment	1,000.00	1,000.00	0.00	0.00
	400.610 · Miscellaneous Expense	1,000.00	1,000.00	0.00	(2051.77)
Total 4000 · Maintenance & Operation		277,500.00	298,000.00	(20,500.00)	
490 · Utilities					
	400.601 · Electricity	120,000.00	120,000.00	0.00	117,716.36
	400.602 · Natural Gas	1,500.00	1,500.00	0.00	1,079.67
	400.603 · Telephone	25,000.00	10,000.00	15,000.00	9,888.29

ARANSAS CO NAVIGATION DISTRICT

DRAFT 090826					
			BUDGET 2026	BUDGET 2027	2026 vs 2027
					ACTUALS 2025
	400.604 · Garbage		200,000.00	250,000.00	(50,000.00)
	400.605 · Water and Sewer		100,000.00	75,000.00	25,000.00
	400.615 · Wifi		25,000.00	20,000.00	5,000.00
	Total 490 · Utilities		471,500.00	476,500.00	(5,000.00)
5000 · Professional Services					
	500.409 · Legal Services		440,000.00	440,000.00	0.00
	500.410 · Engineering Services		100,000.00	150,000.00	(50,000.00)
	500.422 · Property Appraisal Service		25,000.00	25,000.00	0.00
	500.424 · Surveyor Services		1,500.00	1,500.00	0.00
	500.426 · Consultant		200,000.00	230,000.00	(30,000.00)
	500.426 · 201 Consultant Travel		0.00	5,000.00	(5,000.00)
	Total 5000 · Professional Services		766,500.00	851,500.00	(85,000.00)
6000 · Insurance (Non-Group)					
	600 501 Vender Processing Fees		0.00	1,000.00	(1,000.00)
	600 503 Interest Expense		0.00	100.00	(100.00)
	600.504 · Vehicle/Equipment Insurance		7,718.09	9,418.00	(1,699.91)
	600.505 · Liability Ins/Bonds		13,796.65	13,796.65	0.00
	600.506 · Real Property Ins/Windstorm		314,130.96	314,130.96	0.00
	600.507 · Flood Insurance		11,961.60	12,000.00	(38.40)
	Total 6000 · Insurance (Non-Group)		347,607.30	350,445.61	(2,838.31)
	60600 · Bank Svc Charges Process Fees		7,500.00	7,500.00	0.00
	600.502 · Credit Card Processing Fees/NEW IN 2025		35,000.00	10,000.00	25,000.00
	6560 · Payroll Expenses (Payroll Process Fees)		6,200.00	10,000.00	(3,800.00)
	Total Bank Service Charges*Payroll Expense		48,700.00	27,500.00	21,200.00
8000 · Asset Maintenance					
	800 · Facility Repairs				
	824 · Beach		50,000.00	40,000.00	10,000.00
	829 · Beach Pavilions		2,000.00	12,000.00	(10,000.00)
	840 Sculpture Garden		5,000.00	3,000.00	2,000.00

ARANSAS CO NAVIGATION DISTRICT

DRAFT 090826					
			BUDGET 2026	BUDGET 2027	2026 vs 2027
					ACTUALS 2025
Total 800 · Facility Repairs			97,500.00	142,000.00	(44,500.00)
802 · Marine*Beach					
	807 · Bait Stand Rehab		0.00	0.00	0.00
	812 · Dock Repair/Replacement		0.00	0.00	36,187.89
Total 802 · Marine*Beach*Buildings			4,000.00	4,000.00	0.00
830 · Little Bay					
	8301 · Water Flow/Water Quality		5,000.00	1,000.00	4,000.00
Total 830 · Little Bay			5,000.00	1,000.00	4,000.00
	995610 · Interest Expense/2007 Tax Bond		36,881.25	12,468.75	24,412.50
Total Expense			4,896,519.61	6,005,937.81	
Net Ordinary Income			653,887.29	(860,981.13)	
Net Income			653,887.29	(860,981.13)	

CAPITAL EXPENDITURES PROPOSED 2027

1 Trucks with lift gates	60,000.00
Executive Director	
(2 vehicles being retired from fleet)	
Golf Cart/Aluminum/Beach	15,000.00
Lawn Mower/Harbor	17,000.00
(Addition to fleet)	
	92,000.00

0.022482 M & O

0.007545 I & S

0.030027 Total