

FY2026 Operating Budget



**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison

Version - Version D		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025	FYE 2026	FYE 2026
		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget	Recommended Budget	Budget Inc/(Dec)
Operating Division	System	System	System	System	System	System	System	System
REVENUES								
3101	Harbor Fee - Vessel	211,046	276,337	190,275	253,701	275,000	275,000	-
3102	Harbor Fee - Barge	144,600	187,650	121,800	162,400	200,000	200,000	-
3111	Dockage	4,741,698	6,539,244	4,473,852	5,965,136	5,880,000	6,100,000	220,000
3115	Channel Closing Fee	90,500	112,750	13,000	17,333	60,000	60,000	-
3121	Wharfage - In	5,561,809	7,512,886	4,763,414	6,351,218	6,250,000	6,500,000	250,000
3122	Wharfage - Out	1,048,361	1,382,067	1,262,825	1,683,767	1,300,000	1,500,000	200,000
3125	Cargo Transfer	-	-	-	-	10,000	10,000	-
3128	Fuel Loaded	300	300	300	400	2,000	2,000	-
3129	Ship Stores Loaded	2,100	3,000	1,200	1,600	4,500	4,500	-
3144	Mobile Harbor Crane Revenues	1,556,631	2,123,493	1,270,787	1,694,382	1,450,000	1,900,000	450,000
3171	Storage	618,728	859,465	830,363	1,107,150	847,000	968,000	121,000
3400	Fishing Harbor - Storage Agreements	27,000	66,000	147,000	196,000	165,000	50,000	(115,000)
3401	Lease Rentals - Turning Basin	12,232,005	16,443,965	13,568,571	18,091,429	18,053,280	16,570,806	(1,482,474)
3402	Lease Rentals - Fishing Harbor	509,518	687,717	524,431	699,241	705,000	696,626	(8,374)
3403	Patio 22 - Storage Agreements	789,000	1,017,000	720,000	960,000	705,000	705,000	-
3404	Pyramid Yard - Storage Agreements	180,000	270,000	351,000	468,000	480,000	480,000	-
3405	Shed 15 West - Storage Agreement	275,400	428,400	51,000	68,000	51,000	51,000	-
3406	Lease Rentals - Shed 15 East - Storage	246,000	336,000	270,000	360,000	240,000	-	(240,000)
3410	Pipeline Transmissions - Throughput	562,595	852,305	779,195	1,038,927	992,000	1,000,000	8,000
3415	Patio Rentals - Lease Rentals	39,975	47,475	78,450	104,600	80,000	119,700	39,700
3431	Lease Rentals - Easements	414,267	553,349	541,246	721,662	670,197	1,164,687	494,489
3440	Salvage Revenues	31,321	30,204	13,945	18,593	50,000	50,000	-
3442	Landfill Credits	-	-	-	-	60,000	60,000	-
3447	Advertising Sales	24,080	24,080	21,935	21,935	24,080	24,000	(80)
3455	FTZ Service Fees	68,750	87,500	73,750	98,333	90,000	90,000	-
3500	Overweight Permits Revenue	204,638	268,920	187,002	249,336	275,000	270,000	(5,000)
3731	Reimbursable Damage Revenues	120,866	146,521	103,297	137,730	63,000	63,000	-
3741	RR Track Lease Rentals	1,947,513	2,090,570	1,946,471	2,125,000	2,125,000	2,125,000	-
3742	Franchise - Railroad Rev Share	1,376,789	1,787,201	1,599,512	1,650,000	1,650,000	1,650,000	-
3780	Security Surcharge - Dockage	414,934	572,221	391,464	521,953	514,500	610,000	95,500
3782	Security Surcharge - Wharfage	658,584	960,996	717,149	956,198	910,000	1,095,000	185,000
3781	Security Watching	-	-	-	-	-	500	500
3784	Port Entry Permits	366,715	429,596	313,501	418,001	400,000	494,400	94,400
3785	Fishing Harbor Security Revenue	63,323	83,865	60,789	81,052	83,000	83,000	-
3786	License and Permit Fees	16,500	22,900	14,500	19,333	9,900	14,000	4,100
3809	SRWA Water Credit	98,904	147,651	104,223	138,963	140,000	140,000	-
3810	Permit 1838 Diversion Credit	37,895	45,642	39,789	53,052	38,000	38,000	-
3811	Water Sold	503,742	706,788	446,871	595,828	576,000	576,000	-
3812	Water Connection - Vessel	8,575	12,125	5,375	7,167	12,000	12,000	-
3814	Rental of Hoses	6,525	9,975	5,350	7,133	7,500	7,500	-
3831	Fire Protection	31,662	42,216	31,662	42,216	40,000	40,000	-
3851	Sanitary System Revenue	135,946	180,166	110,472	147,296	170,000	170,000	-
Total Revenue		35,368,798	47,348,538	36,145,767	47,234,065	45,657,957	45,969,719	311,762
DIRECT EXPENSES								
Direct Labor								
4101	Wages - Operations	567,489	780,368	601,492	801,989	964,928	1,076,655	111,727
4102	Wages - Security	382,925	514,986	362,012	482,683	513,037	489,689	(23,348)
4103	Wages - Equipment Operation & Maint.	607,592	824,317	540,850	721,132	774,790	840,716	65,926
4104	Wages - Utility Operation	91,091	115,799	79,675	106,233	147,036	198,600	51,564
4106	Wages - Police	370,155	498,047	328,083	437,445	456,691	499,157	42,466
4140	Wages - Maintenance and Repair	615,530	837,879	605,835	807,780	892,280	907,226	14,946
4147	Wages - Operations Overtime	413,109	579,401	398,308	531,078	604,365	643,880	39,515
Total Direct Labor		3,047,891	4,150,797	2,916,255	3,888,340	4,353,128	4,655,924	302,796
Direct Materials								
4301	Materials - Operations	522,159	671,687	509,312	679,083	810,725	804,000	(6,725)
4310	Materials - Repair	698,634	892,830	486,384	648,511	917,000	917,000	-
4311	Materials - Fishing Harbor Dock Repairs	-	-	-	-	50,000	100,000	50,000

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Operating Division	System	System	System	System	System	System	System	System
4317	Materials - Police/Security Equip & Supplies	695	13,951	6,428	8,570	8,500	8,500	-
4325	Fuel & Oil	377,208	497,618	318,246	424,328	605,000	605,000	-
4328	Small Tools	25,092	30,374	28,970	38,626	54,000	92,000	38,000
4329	Materials-Disaster/Hurricane/Emergency	13,052	13,052	4,279	5,705	65,000	65,000	-
Total Direct Materials		1,636,840	2,119,513	1,353,618	1,804,823	2,510,225	2,591,500	81,275
Direct Services								
4330	Services Purchased	443,025	1,008,055	597,248	796,331	1,265,745	1,243,745	(22,000)
4333	Services Purchased - FH Security	53,644	72,730	53,999	71,998	78,000	78,000	-
4340	Services Purchased - Landfill	-	45,831	25,874	34,499	60,000	60,000	-
4357	Rental - Equipment	10,792	21,342	12,034	16,046	70,000	80,000	10,000
4375	Electricity	262,525	340,156	230,212	306,949	365,100	365,100	-
4376	Natural Gas	1,791	2,488	1,020	1,360	5,000	5,000	-
4377	Security Lights	87,334	111,211	66,075	88,100	124,500	124,500	-
4441	Potable Water Purchased	524,266	813,389	535,022	713,363	817,856	749,031	(68,825)
4442	SRWA Expenses	123,032	164,043	122,861	163,815	163,815	163,619	(196)
4450	Land Lease	19,827	19,827	19,827	19,827	19,827	19,827	-
4452	Agent & Stevedore Discount	270,263	375,031	247,143	329,524	380,000	380,000	-
4455	Lessee Refunds and Credits	-	-	-	-	50,000	50,000	-
Total Direct Services		1,796,499	2,974,103	1,911,316	2,541,812	3,399,843	3,318,822	(81,021)
Total Direct Expenses		6,481,230	9,244,413	6,181,189	8,234,975	10,263,196	10,566,245	303,050
INDIRECT EXPENSES								
Indirect Labor								
5150	Wages - Supervision	758,784	1,002,803	678,545	904,727	1,118,383	1,275,756	157,373
5160	Wages - Office	902,507	1,246,987	1,030,039	1,373,386	1,573,407	1,705,424	132,016
5161	Wages - Administrative Overtime	18,485	22,872	13,137	17,470	32,960	31,369	(1,591)
5170	Wages - Administrative	1,092,080	1,522,075	1,210,416	1,613,889	1,653,250	1,645,164	(8,086)
Total Indirect Labor		2,771,856	3,794,737	2,932,136	3,909,472	4,378,001	4,657,713	279,712
Payroll & Benefit Related Expenses								
5201	Social Security Taxes	440,001	599,119	435,933	581,244	665,607	710,634	45,027
5202	Texas Unemployment Taxes	17,497	18,697	9,647	12,864	11,268	10,433	(835)
5215	Worker's Compensation Insurance	85,555	152,995	122,921	163,897	159,850	245,042	85,192
5220	457 Voluntary Retirement Plan	128,479	175,505	120,093	160,125	217,157	330,344	113,187
5221	Retirement Plan Costs	648,766	859,192	621,508	828,678	846,785	476,236	(370,549)
5222	Medical Insurance	643,480	857,091	439,567	586,090	825,132	1,225,616	400,484
5223	Disability Insurance	47,224	63,344	37,409	49,878	72,551	77,634	5,083
5224	Group Travel Insurance	985	1,313	985	1,312	1,394	1,312	(82)
5225	Group Life Insurance	12,727	17,026	10,761	14,350	20,042	21,417	1,375
5526	Unfunded ER add contr	450,000	600,000	450,000	600,000	600,000	-	(600,000)
5234	Fringe Wages - Injury	9,585	11,247	5,768	7,691	20,794	19,118	(1,676)
5235	Fringe Wages - Other	626	626	873	1,164	1,000	1,000	-
5236	Fringe Wages - Christmas Bonus	-	44,743	-	-	56,943	56,943	-
5237	Employee Benefit- Accrued Vacation	-	24,924	-	-	-	-	-
5238	Employee Benefit - Accrued Sick Leave	-	41,926	-	-	-	-	-
Total Payroll Related Expenses		2,484,925	3,467,747	2,255,463	3,007,293	3,498,522	3,175,729	(322,794)
Service Fees								
5460	Insurance - Property	719,315	963,614	717,938	957,251	1,081,276	1,039,160	(42,115)
5461	Insurance - Liability	144,371	194,519	161,530	215,373	201,383	233,945	32,562
5462	Insurance - Risk Management Fees	30,875	37,375	29,250	39,000	39,000	39,000	-
Total Service Fees		894,561	1,195,507	908,718	1,211,624	1,321,659	1,312,105	(9,553)
Travel/Promotional/Other Expenses								
5705	Administrative Travel	53,606	71,918	68,684	91,580	162,650	183,150	20,500
5706	Travel & Entertainment - Business Dev.	60,746	71,540	55,674	74,231	90,000	110,000	20,000
5707	Commissioner Travel	15,593	25,069	11,294	15,059	54,700	54,700	-
5241	Employee Expense	32,927	119,564	60,330	80,440	176,200	176,200	-

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Operating Division	System	System	System	System	System	System	System	System
5242	Uniform Expense	16,154	26,320	20,246	26,994	52,656	57,357	4,701
5243	Professional Development	27,593	34,249	29,517	39,355	115,462	129,462	14,000
5245	Safety Shoes Expense	3,468	5,422	4,599	6,133	17,400	16,920	(480)
5246	Tuition Reimbursement Program	20,933	22,951	8,314	11,085	28,200	40,200	12,000
5708	Advertising - Institutional	59,045	79,442	54,524	72,699	87,500	87,500	-
5709	Advertising - Trade	65,740	97,820	78,109	104,146	100,000	100,000	-
5710	Advertising - Promotional	53,875	82,113	29,465	39,287	226,591	156,574	(70,017)
5711	Advertising - Administrative	25,202	31,632	20,284	27,045	46,000	46,000	-
5712	Televised Meetings	9,750	14,950	7,800	10,400	16,600	16,600	-
5713	Joint Economic Marketing	-	-	-	-	10,000	-	(10,000)
5714	Advertising - Legal Notices	7,442	7,442	-	-	-	15,000	15,000
5715	Advertising - Directory	19,144	19,144	2,617	3,489	28,000	28,000	-
5716	Dues, Licenses, Permits	65,055	86,603	107,822	143,764	182,146	164,395	(17,751)
5720	Promotional Funds & Services	63,408	90,612	78,114	104,152	145,400	145,400	-
5721	Promotional Items	20,639	24,667	30,595	40,793	45,500	47,000	1,500
5722	Board Meeting Expense	1,501	3,550	2,140	2,853	5,000	5,000	-
5723	Customer Appreciation	4,295	37,363	19,681	26,241	45,000	45,000	-
5724	Community Participation	92,779	114,219	153,005	204,007	241,000	375,000	134,000
5726	Photographers/Film Processing/Slides	12,276	14,275	10,615	14,153	47,870	47,870	-
5727	Scholarship Fund	26,000	32,000	30,000	40,000	40,000	40,000	-
5750	Legal & Auditing	393,477	521,758	334,457	445,943	674,400	674,400	-
5760	Other Consultant Fees	114,662	177,521	292,982	390,642	1,031,760	1,185,260	153,500
5771	Safety Supplies and Equipment	32,628	41,149	17,340	23,120	61,500	62,500	1,000
5780	Police Officer Supplies	9,837	20,898	28,692	38,255	52,500	44,000	(8,500)
5810	Printing and Office Supplies	40,236	53,609	52,122	69,496	126,768	113,739	(13,029)
5811	Office Furniture	24,073	38,660	22,813	30,417	66,080	102,130	36,050
5812	Office Equipment Rental & Repair	9,121	12,637	15,490	20,654	23,460	26,900	3,440
5815	Postage	8,198	10,500	9,123	12,165	13,200	13,700	500
5820	Drafting & Survey Supplies	1,416	1,441	742	990	6,000	6,000	-
5830	Telephone	47,444	64,146	58,605	78,140	79,112	83,052	3,940
5832	Telephone - Mobile Phones	21,353	28,594	21,546	28,728	33,213	32,680	(533)
5848	Subscriptions, Books, Videos	105	630	1,994	2,659	13,600	14,000	400
5851	Software/Support Agreements	230,759	262,031	267,695	356,926	567,393	571,218	3,825
5852	Security Cameras Maintenance/Replacements	29,100	33,491	36,270	48,360	70,000	70,000	-
5854	Computer Hardware	21,471	466,818	20,974	27,966	80,100	85,700	5,600
5857	Internet Expenses	23,636	31,679	21,108	28,144	34,150	34,150	-
5858	On-Line Permit Administration	90,950	119,520	83,112	110,816	122,222	120,000	(2,222)
5859	Website & Hosting Costs	-	-	1,588	2,117	6,188	6,188	-
5880	Election	87,912	87,912	-	-	-	152,000	152,000
5883	Doubtful Accounts	-	-	-	-	25,000	25,000	-
5940	Reimbursable Damage Expenses	104,539	125,221	79,618	106,157	55,385	55,385	-
Total Trav/Promo/Prof/Off/Board/Oth Exp.		2,048,090	3,211,081	2,249,699	2,999,601	5,105,906	5,565,329	459,423
Total Indirect Expenses		8,199,432	11,669,073	8,346,017	11,127,990	14,304,087	14,710,875	406,788
Total Expenses		14,680,662	20,913,486	14,527,205	19,362,965	24,567,283	25,277,121	709,838
Operating Income Before Depreciation		20,688,136	26,435,052	21,618,562	27,871,100	21,090,674	20,692,598	(398,076)
6501	Depreciation Expense	8,347,678	11,214,483	9,379,188	12,505,584	12,261,635	13,112,420	850,784
Operating Income After Depreciation		12,340,458	15,220,569	12,239,373	15,365,516	8,829,039	7,580,178	(1,248,861)
OTHER INCOME/EXPENSE								
Other Income								
6571	Tax Revenue - M & O	3,656,005	3,656,005	4,049,884	4,049,884	4,049,884	4,506,836	456,952
6573	Penalty & Interest on Taxes - M&O	61,762	70,527	66,839	89,119	66,000	66,000	-
6574	Penalty & Interest on Taxes - GO	10,827	12,897	14,512	19,349	21,379	21,379	-
6578	Rebates Earned	978	5,029	1,026	1,026	1,026	1,026	-
6579	Rebates Earned - P Cards	7,594	8,754	4,561	6,081	7,600	7,600	-
6581	Interest Income - Short Term Investments	2,748,268	3,424,474	2,706,201	3,608,268	3,183,000	3,183,000	-
6582	Interest Income - Demand Deposit Accounts	411,352	569,851	568,648	758,198	550,000	550,000	-

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6586	Premium on Sale of Bond	57,032	76,043	57,032	76,043	76,043	76,043	-
6588	Interest Charges and Late Fees	33,328	46,742	67,253	89,670	65,000	65,000	-
6589	Interest Income - TRZ Const. Fund	12,129	23,272	37,924	50,565	38,000	38,000	-
6593	Miscellaneous General Income	6,581	6,737	4,034	5,379	7,000	7,000	-
6594	Proceeds of Insurance Claims	708	819,213	-	-	2,000	2,000	-
Total Other Income		7,006,564	8,719,545	7,577,914	8,753,582	8,066,932	8,523,884	456,952
Other Expense								
6669	GASB 96 Amortization Expense	-	27,561	-	-	-	-	-
6670	GASB 96 Interest Expense	-	1,629	-	-	-	-	-
6671	Tax Collection Expense - M & O	45,507	89,963	51,450	68,599	95,381	99,950	4,569
6672	Tax Collection Expense - GO	145	166	130	173	4,200	4,200	-
5165	Wages - Personnel Costs	(187,579)	14,843	(202,422)	(269,896)	-	-	-
5200	Distributed Payroll Costs	(149,672)	(197,295)	(151,917)	(202,555)	-	-	-
5203	Distributed Payroll Costs	(458,170)	(609,734)	(365,698)	(487,597)	-	-	-
5205	Accrued Payroll Taxes	(14,316)	3,389	(17,705)	(23,606)	-	-	-
5226	Accrued Retirement Expense	(14,488)	986	(15,474)	(20,632)	-	-	-
6675	Discounts - M & O	(495)	82,009	1,250	1,667	86,465	86,465	(0)
6676	Discounts - GO	(190)	(211)	256	341	1,000	1,000	-
6677	Other Property Tax Expense - M&O	44,669	86,986	36,480	48,641	87,684	87,684	0
6678	Other Property Tax Expense - G&O	12,390	22,616	2,549	3,398	10,000	10,000	-
6681	Interest Expense - Revenue Bonds	769,132	1,022,455	726,471	968,628	965,438	925,798	(39,640)
6683	Interest Expense	45,333	60,667	30,167	40,222	60,000	80,000	20,000
6686	Bond Service Fees - Revenue Bonds	1,325	1,325	500	667	3,700	3,700	-
6688	Amortization of Deferred Debt	7,240	9,654	7,240	9,654	9,654	9,654	-
6689	Bank Service Charges	45	45	45	60	400	400	-
6691	(Gain)/Loss on Disposition of Assets	26,599	26,607	-	-	20,000	20,000	-
6692	Credit Card Fees	-	-	-	-	260	260	-
6693	Misc. General Expense	1,748	1,752	1,025	1,367	5,150	5,150	-
6694	Cost of Insured Damage Repaired	395	395	2,893	3,857	15,000	15,000	-
6695	Gain/Loss on Assets Held for Sale	-	-	(3,181)	(4,241)	(3,181)	-	3,181
6698	Net Pension Expense	-	(1,222,287)	-	-	-	-	-
6697	Settlements	-	-	54,546	72,728	4,051	4,000	(51)
6700	Unrealized Gain/Loss	-	(448,456)	-	-	-	-	-
6701	Bond Issuance Costs	-	-	175,000	233,333	175,000	-	(175,000)
Total Other Expense		129,619	(1,024,936)	333,605	444,808	1,540,202	1,353,261	(186,941)
Total Other Income and (Expense)		6,876,945	9,744,480	7,244,309	8,308,774	6,526,730	7,170,623	643,893
Net Income before Capital Contributions & Grants		19,217,403	24,965,049	19,483,682	23,674,290	15,355,769	14,750,801	(604,968)
6599	Capital Contributions	4,230,375	5,740,500	1,435,044	1,913,392	43,112	-	(43,112)
6518	TXDOT Grants	-	-	10,139,413	13,519,218	11,565,621	1,641,234	(9,924,387)
Net Income before GASB 87 Adjustments		23,447,778	30,705,549	31,058,140	39,106,900	26,964,502	16,392,035	(10,572,467)
3413	Lease Revenue - Pre GASB 87	-	(16,676,978)	-	-	-	-	-
3414	Lease Revenue - GASB 87	-	12,714,765	-	-	-	-	-
6595	Interest Income - GASB 87 Leases	-	6,743,563	-	-	-	-	-
6703	Gain/(Loss) on Lease Termination	-	(157)	-	-	-	-	-
Total GASB 87 Adjustments		-	2,781,194	-	-	-	-	-
Net Income		23,447,778	33,486,743	31,058,140	39,106,900	26,964,502	16,392,035	(10,572,467)

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison

Wharf Operations

Version - Version D

Operating Division		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025	FYE 2026	BUDGET INCR (DECR)
		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget	Recommended Budget	
		Division 01	Division 01	Division 01	Division 01	Division 01	Division 01	
REVENUES								
3101	Harbor Fee - Vessel	211,046	276,337	190,275	253,701	275,000	275,000	-
3102	Harbor Fee - Barge	144,600	187,650	121,800	162,400	200,000	200,000	-
3111	Dockage	4,741,698	6,539,244	4,473,852	5,965,136	5,880,000	6,100,000	220,000
3115	Channel Closing Fee	90,500	112,750	13,000	17,333	60,000	60,000	-
3121	Wharfage - In	5,561,809	7,512,886	4,763,414	6,351,218	6,250,000	6,500,000	250,000
3122	Wharfage - Out	1,048,361	1,382,067	1,262,825	1,683,767	1,300,000	1,500,000	200,000
3125	Cargo Transfer	-	-	-	-	10,000	10,000	-
3128	Fuel Loaded	300	300	300	400	2,000	2,000	-
3129	Ship Stores Loaded	2,100	3,000	1,200	1,600	4,500	4,500	-
3144	Mobile Harbor Crane Revenues	-	-	-	-	-	-	-
3171	Storage	618,728	859,465	830,363	1,107,150	847,000	968,000	121,000
3400	Fishing Harbor - Storage Agreements	27,000	66,000	147,000	196,000	165,000	50,000	(115,000)
3401	Lease Rentals - Turning Basin	-	-	-	-	-	-	-
3402	Lease Rentals - Fishing Harbor	-	-	-	-	-	-	-
3403	Patio 22 - Storage Agreements	789,000	1,017,000	720,000	960,000	705,000	705,000	-
3404	Pyramid Yard - Storage Agreements	180,000	270,000	351,000	468,000	480,000	480,000	-
3405	Shed 15 West - Storage Agreement	275,400	428,400	51,000	68,000	51,000	51,000	-
3406	Lease Rentals - Shed 15 East - Storage	246,000	336,000	270,000	360,000	240,000	-	(240,000)
3410	Pipeline Transmissions - Throughput	-	-	-	-	-	-	-
3415	Patio Rentals - Lease Rentals	-	-	-	-	-	-	-
3431	Lease Rentals - Easements	-	-	-	-	-	-	-
3440	Salvage Revenues	-	-	-	-	-	-	-
3442	Landfill Credits	-	-	-	-	-	-	-
3447	Advertising Sales	-	-	-	-	-	-	-
3455	FTZ Service Fees	-	-	-	-	-	-	-
3500	Overweight Permits Revenue	-	-	-	-	-	-	-
3731	Reimbursable Damage Revenues	-	-	-	-	-	-	-
3741	RR Track Lease Rentals	-	-	-	-	-	-	-
3742	Franchise - Railroad Rev Share	-	-	-	-	-	-	-
3780	Security Surcharge - Dockage	-	-	-	-	-	-	-
3782	Security Surcharge - Wharfage	-	-	-	-	-	-	-
3781	Security Watching	-	-	-	-	-	-	-
3784	Port Entry Permits	-	-	-	-	-	-	-
3785	Fishing Harbor Security Revenue	-	-	-	-	-	-	-
3786	License and Permit Fees	-	-	-	-	-	-	-
3809	SRWA Water Credit	-	-	-	-	-	-	-
3810	Permit 1838 Diversion Credit	-	-	-	-	-	-	-
3811	Water Sold	8,942	12,558	5,645	7,526	15,000	15,000	-
3812	Water Connection - Vessel	8,575	12,125	5,375	7,167	12,000	12,000	-
3814	Rental of Hoses	6,525	9,975	5,350	7,133	7,500	7,500	-
3831	Fire Protection	-	-	-	-	-	-	-
3851	Sanitary System Revenue	-	-	-	-	-	-	-
	Total Revenue	13,960,585	19,025,756	13,212,399	17,616,531	16,504,000	16,940,000	436,000
DIRECT EXPENSES								
Direct Labor								
4101	Wages - Operations	224,162	297,215	239,879	319,838	385,926	453,919	67,994
4102	Wages - Security	-	-	-	-	-	-	-
4103	Wages - Equipment Operation & Maint.	-	-	-	-	-	-	-
4104	Wages - Utility Operation	-	-	-	-	-	-	-
4106	Wages - Police	-	-	-	-	-	-	-
4140	Wages - Maintenance and Repair	-	-	-	-	-	-	-
4147	Wages - Operations Overtime	44,389	67,007	39,225	52,300	66,942	81,547	14,605
	Total Direct Labor	268,551	364,223	279,104	372,138	452,868	535,467	82,599
Direct Materials								
4301	Materials - Operations	2,890	4,065	4,677	6,236	13,500	20,000	6,500
4310	Materials - Repair	-	-	-	-	-	-	-
4311	Materials - Fishing Harbor Dock Repairs	-	-	-	-	-	-	-

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		Wharf Operations						BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025	FYE 2026	
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget	Recommended Budget	
Operating Division		Division 01	Division 01	Division 01	Division 01	Division 01	Division 01	
4317	Materials - Police/Security Equip & Supplies	-	-	-	-	-	-	-
4325	Fuel & Oil	-	-	-	-	-	-	-
4328	Small Tools	-	-	-	-	-	-	-
4329	Materials-Disaster/Hurricane/Emergency	955	955	-	-	6,000	6,000	-
Total Direct Materials		3,846	5,020	4,677	6,236	19,500	26,000	6,500
Direct Services								
4330	Services Purchased	59,628	67,725	74,210	98,947	136,000	148,500	12,500
4333	Services Purchased - FH Security	-	-	-	-	-	-	-
4340	Services Purchased - Landfill	-	-	-	-	-	-	-
4357	Rental - Equipment	-	-	-	-	-	-	-
4375	Electricity	-	-	-	-	-	-	-
4376	Natural Gas	782	1,098	1,020	1,360	2,500	2,500	-
4377	Security Lights	-	-	-	-	-	-	-
4441	Potable Water Purchased	-	-	-	-	-	-	-
4442	SRWA Expenses	-	-	-	-	-	-	-
4450	Land Lease	-	-	-	-	-	-	-
4452	Agent & Stevedore Discount	270,263	375,031	247,143	329,524	380,000	380,000	-
4455	Lessee Refunds and Credits	-	-	-	-	-	-	-
Total Direct Services		330,672	443,854	322,374	429,831	518,500	531,000	12,500
Total Direct Expenses		603,068	813,097	606,155	808,205	990,868	1,092,467	101,599
INDIRECT EXPENSES								
Indirect Labor								
5150	Wages - Supervision	114,392	157,008	119,210	158,947	162,868	163,407	539
5160	Wages - Office	30,420	40,321	31,343	41,790	43,117	44,076	959
5161	Wages - Administrative Overtime	624	928	337	449	1,022	741	(281)
5170	Wages - Administrative	85,489	116,985	89,269	119,025	122,184	122,703	519
Total Indirect Labor		230,925	315,243	240,158	320,211	329,190	330,926	1,736
Payroll & Benefit Related Expenses								
5201	Social Security Taxes	38,254	52,034	38,520	51,360	60,231	66,682	6,452
5202	Texas Unemployment Taxes	1,291	1,510	705	940	983	983	-
5215	Worker's Compensation Insurance	7,783	14,285	12,870	17,160	16,736	24,911	8,175
5220	457 Voluntary Retirement Plan	14,347	19,345	13,447	17,930	19,541	31,340	11,799
5221	Retirement Plan Costs	56,546	73,739	52,297	69,729	74,226	47,355	(26,871)
5222	Medical Insurance	52,343	69,415	38,543	51,390	73,130	115,503	42,373
5223	Disability Insurance	4,055	5,544	3,046	4,061	6,524	7,173	649
5224	Group Travel Insurance	62	82	62	82	82	82	-
5225	Group Life Insurance	1,118	1,477	955	1,273	1,800	1,990	190
5226	Unfunded ER add contr	-	-	-	-	-	-	-
5234	Fringe Wages - Injury	-	-	-	-	2,308	2,308	-
5235	Fringe Wages - Other	626	626	-	-	-	-	-
5236	Fringe Wages - Christmas Bonus	-	3,227	-	-	5,273	5,273	-
5237	Employee Benefit- Accrued Vacation	-	-	-	-	-	-	-
5238	Employee Benefit - Accrued Sick Leave	-	-	-	-	-	-	-
Total Payroll Related Expenses		176,424	241,284	160,444	213,925	260,834	303,600	42,766
Service Fees								
5460	Insurance - Property	-	-	-	-	-	-	-
5461	Insurance - Liability	-	-	-	-	-	-	-
5462	Insurance - Risk Management Fees	-	-	-	-	-	-	-
Total Service Fees		-	-	-	-	-	-	-
Travel/Promotional/Other Expenses								
5705	Administrative Travel	5,654	6,389	-	-	7,500	10,000	2,500
5706	Travel & Entertainment - Business Dev.	-	-	-	-	-	-	-
5707	Commissioner Travel	-	-	-	-	-	-	-
5241	Employee Expense	-	-	-	-	-	-	-

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		Wharf Operations						FYE 2026 Recommended Budget	BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025	FYE 2026		
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget			
Operating Division		Division 01	Division 01	Division 01	Division 01	Division 01	Division 01		
5242	Uniform Expense	380	541	300	400	20,000	20,000	-	
5243	Professional Development	2,600	3,174	-	-	5,500	5,500	-	
5245	Safety Shoes Expense	839	936	240	320	1,800	1,800	-	
5246	Tuition Reimbursement Program	-	-	-	-	2,600	2,600	-	
5708	Advertising - Institutional	-	-	-	-	-	-	-	
5709	Advertising - Trade	-	-	-	-	-	-	-	
5710	Advertising - Promotional	-	-	-	-	-	-	-	
5711	Advertising - Administrative	-	-	-	-	-	-	-	
5712	Televised Meetings	-	-	-	-	-	-	-	
5713	Joint Economic Marketing	-	-	-	-	-	-	-	
5714	Advertising - Legal Notices	-	-	-	-	-	-	-	
5715	Advertising - Directory	-	-	-	-	-	-	-	
5716	Dues, Licenses, Permits	368	485	248	331	1,000	1,000	-	
5720	Promotional Funds & Services	-	-	-	-	-	-	-	
5721	Promotional Items	-	-	-	-	-	-	-	
5722	Board Meeting Expense	-	-	-	-	-	-	-	
5723	Customer Appreciation	-	-	-	-	-	-	-	
5724	Community Participation	-	-	-	-	-	-	-	
5726	Photographers/Film Processing/Slides	-	-	-	-	-	-	-	
5727	Scholarship Fund	-	-	-	-	-	-	-	
5750	Legal & Auditing	-	-	-	-	-	-	-	
5760	Other Consultant Fees	-	-	-	-	-	-	-	
5771	Safety Supplies and Equipment	1,479	2,193	1,700	2,266	2,500	3,500	1,000	
5780	Police Officer Supplies	-	-	-	-	-	-	-	
5810	Printing and Office Supplies	1,217	1,299	948	1,264	3,500	3,500	-	
5811	Office Furniture	3,418	3,418	389	519	4,500	4,500	-	
5812	Office Equipment Rental & Repair	-	-	-	-	-	-	-	
5815	Postage	-	-	-	-	-	-	-	
5820	Drafting & Survey Supplies	-	-	-	-	-	-	-	
5830	Telephone	-	-	-	-	-	-	-	
5832	Telephone - Mobile Phones	1,810	2,415	1,812	2,416	2,460	2,460	-	
5848	Subscriptions, Books, Videos	-	-	-	-	2,000	2,000	-	
5851	Software/Support Agreements	1,094	1,094	-	-	12,500	12,500	-	
5852	Security Cameras Maintenance/Replacements	-	-	-	-	-	-	-	
5854	Computer Hardware	2,241	3,982	4,886	6,515	6,000	12,000	6,000	
5857	Internet Expenses	-	-	-	-	-	-	-	
5858	On-Line Permit Administration	-	-	-	-	-	-	-	
5859	Website & Hosting Costs	-	-	-	-	-	-	-	
5880	Election	-	-	-	-	-	-	-	
5883	Doubtful Accounts	-	-	-	-	-	-	-	
5940	Reimbursable Damage Expenses	-	-	-	-	-	-	-	
Total Trav/Promo/Prof/Off/Board/Oth Exp.		21,100	25,927	10,523	14,031	71,860	81,360	9,500	
Total Indirect Expenses		428,449	582,454	411,125	548,167	661,884	715,886	54,003	
Total Expenses		1,031,518	1,395,551	1,017,280	1,356,372	1,652,752	1,808,353	155,601	
Operating Income Before Depreciation		12,929,068	17,630,205	12,195,119	16,260,159	14,851,248	15,131,647	280,399	
6501	Depreciation Expense	-	-	-	-	-	-	-	
Operating Income After Depreciation		12,929,068	17,630,205	12,195,119	16,260,159	14,851,248	15,131,647	280,399	

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		Real Estate Services					FYE 2026 Recommended Budget	BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025		
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget		
Operating Division	Division 03	Division 03	Division 03	Division 03	Division 03	Division 03	Division 03	
REVENUES								
3101	Harbor Fee - Vessel	-	-	-	-	-	-	-
3102	Harbor Fee - Barge	-	-	-	-	-	-	-
3111	Dockage	-	-	-	-	-	-	-
3115	Channel Closing Fee	-	-	-	-	-	-	-
3121	Wharfage - In	-	-	-	-	-	-	-
3122	Wharfage - Out	-	-	-	-	-	-	-
3125	Cargo Transfer	-	-	-	-	-	-	-
3128	Fuel Loaded	-	-	-	-	-	-	-
3129	Ship Stores Loaded	-	-	-	-	-	-	-
3144	Mobile Harbor Crane Revenues	-	-	-	-	-	-	-
3171	Storage	-	-	-	-	-	-	-
3400	Fishing Harbor - Storage Agreements	-	-	-	-	-	-	-
3401	Lease Rentals - Turning Basin	12,232,005	16,443,965	13,568,571	18,091,429	18,053,280	16,570,806	(1,482,474)
3402	Lease Rentals - Fishing Harbor	509,518	687,717	524,431	699,241	705,000	696,626	(8,374)
3403	Patio 22 - Storage Agreements	-	-	-	-	-	-	-
3404	Pyramid Yard - Storage Agreements	-	-	-	-	-	-	-
3405	Shed 15 West - Storage Agreement	-	-	-	-	-	-	-
3406	Lease Rentals - Shed 15 East - Storage	-	-	-	-	-	-	-
3410	Pipeline Transmissions - Throughput	562,595	852,305	779,195	1,038,927	992,000	1,000,000	8,000
3415	Patio Rentals - Lease Rentals	39,975	47,475	78,450	104,600	80,000	119,700	39,700
3431	Lease Rentals - Easements	414,267	553,349	541,246	721,662	670,197	1,164,687	494,489
3440	Salvage Revenues	-	-	-	-	-	-	-
3442	Landfill Credits	-	-	-	-	60,000	60,000	-
3447	Advertising Sales	-	-	-	-	-	-	-
3455	FTZ Service Fees	-	-	-	-	-	-	-
3500	Overweight Permits Revenue	-	-	-	-	-	-	-
3731	Reimbursable Damage Revenues	-	-	-	-	-	-	-
3741	RR Track Lease Rentals	1,947,513	2,090,570	1,946,471	2,125,000	2,125,000	2,125,000	-
3742	Franchise - Railroad Rev Share	1,376,789	1,787,201	1,599,512	1,650,000	1,650,000	1,650,000	-
3780	Security Surcharge - Dockage	-	-	-	-	-	-	-
3782	Security Surcharge - Wharfage	-	-	-	-	-	-	-
3781	Security Watching	-	-	-	-	-	-	-
3784	Port Entry Permits	-	-	-	-	-	-	-
3785	Fishing Harbor Security Revenue	-	-	-	-	-	-	-
3786	License and Permit Fees	-	-	-	-	-	-	-
3809	SRWA Water Credit	-	-	-	-	-	-	-
3810	Permit 1838 Diversion Credit	-	-	-	-	-	-	-
3811	Water Sold	-	-	-	-	-	-	-
3812	Water Connection - Vessel	-	-	-	-	-	-	-
3814	Rental of Hoses	-	-	-	-	-	-	-
3831	Fire Protection	-	-	-	-	-	-	-
3851	Sanitary System Revenue	-	-	-	-	-	-	-
Total Revenue		17,082,663	22,462,583	19,037,877	24,430,859	24,335,477	23,386,819	(948,658)
DIRECT EXPENSES								
Direct Labor								
4101	Wages - Operations	-	-	-	-	-	-	-
4102	Wages - Security	-	-	-	-	-	-	-
4103	Wages - Equipment Operation & Maint.	-	-	-	-	-	-	-
4104	Wages - Utility Operation	-	-	-	-	-	-	-
4106	Wages - Police	-	-	-	-	-	-	-
4140	Wages - Maintenance and Repair	-	-	-	-	-	-	-
4147	Wages - Operations Overtime	-	-	-	-	-	-	-
Total Direct Labor		-	-	-	-	-	-	-
Direct Materials								
4301	Materials - Operations	-	-	-	-	-	-	-
4310	Materials - Repair	-	-	-	-	-	-	-
4311	Materials - Fishing Harbor Dock Repairs	-	-	-	-	-	-	-

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		Real Estate Services						BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025	FYE 2026	
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget	Recommended Budget	
Operating Division	Division 03	Division 03	Division 03	Division 03	Division 03	Division 03	Division 03	
4317	Materials - Police/Security Equip & Supplies	-	-	-	-	-	-	-
4325	Fuel & Oil	-	-	-	-	-	-	-
4328	Small Tools	-	-	-	-	-	-	-
4329	Materials-Disaster/Hurricane/Emergency	-	-	-	-	2,000	2,000	-
Total Direct Materials		-	-	-	-	2,000	2,000	-
Direct Services								
4330	Services Purchased	905	1,273	1,116	1,488	5,000	5,000	-
4333	Services Purchased - FH Security	-	-	-	-	-	-	-
4340	Services Purchased - Landfill	-	-	-	-	-	-	-
4357	Rental - Equipment	-	-	-	-	-	-	-
4375	Electricity	-	-	-	-	-	-	-
4376	Natural Gas	-	-	-	-	-	-	-
4377	Security Lights	-	-	-	-	-	-	-
4441	Potable Water Purchased	-	-	-	-	-	-	-
4442	SRWA Expenses	-	-	-	-	-	-	-
4450	Land Lease	19,827	19,827	19,827	19,827	19,827	19,827	-
4452	Agent & Stevedore Discount	-	-	-	-	-	-	-
4455	Lessee Refunds and Credits	-	-	-	-	50,000	50,000	-
Total Direct Services		20,732	21,100	20,943	21,315	74,827	74,827	-
Total Direct Expenses		20,732	21,100	20,943	21,315	76,827	76,827	-
INDIRECT EXPENSES								
Indirect Labor								
5150	Wages - Supervision	-	-	-	-	-	-	-
5160	Wages - Office	65,073	89,556	66,622	88,830	92,579	94,880	2,301
5161	Wages - Administrative Overtime	664	971	247	330	873	1,312	439
5170	Wages - Administrative	-	-	61,157	81,543	87,023	87,392	370
Total Indirect Labor		65,737	90,527	128,026	170,703	180,474	183,584	3,110
Payroll & Benefit Related Expenses								
5201	Social Security Taxes	4,980	6,913	9,627	12,836	13,887	14,125	238
5202	Texas Unemployment Taxes	267	267	166	222	189	189	-
5215	Worker's Compensation Insurance	266	448	306	408	397	587	190
5220	457 Voluntary Retirement Plan	1,972	2,385	2,935	3,914	4,765	6,682	1,918
5221	Retirement Plan Costs	7,804	11,082	15,546	20,728	21,657	11,015	(10,642)
5222	Medical Insurance	9,614	12,819	11,039	14,718	16,558	23,101	6,543
5223	Disability Insurance	606	815	974	1,298	1,671	1,692	21
5224	Group Travel Insurance	62	82	62	82	82	82	-
5225	Group Life Insurance	174	235	278	371	455	459	4
5526	Unfunded ER add contr	-	-	-	-	-	-	-
5234	Fringe Wages - Injury	-	-	-	-	-	-	-
5235	Fringe Wages - Other	-	-	-	-	-	-	-
5236	Fringe Wages - Christmas Bonus	-	-	-	-	1,055	1,055	-
5237	Employee Benefit- Accrued Vacation	-	-	-	-	-	-	-
5238	Employee Benefit - Accrued Sick Leave	-	-	-	-	-	-	-
Total Payroll Related Expenses		25,745	35,045	40,932	54,577	60,713	58,986	(1,728)
Service Fees								
5460	Insurance - Property	-	-	-	-	-	-	-
5461	Insurance - Liability	-	-	-	-	-	-	-
5462	Insurance - Risk Management Fees	-	-	-	-	-	-	-
Total Service Fees		-	-	-	-	-	-	-
Travel/Promotional/Other Expenses								
5705	Administrative Travel	-	-	-	-	4,000	4,000	-
5706	Travel & Entertainment - Business Dev.	-	-	-	-	-	-	-
5707	Commissioner Travel	-	-	-	-	-	-	-
5241	Employee Expense	-	-	-	-	-	-	-

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		Real Estate Services						BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025	FYE 2026	
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget	Recommended Budget	
Operating Division		Division 03	Division 03	Division 03	Division 03	Division 03	Division 03	
5242	Uniform Expense	-	-	-	-	-	-	-
5243	Professional Development	-	-	-	-	3,300	3,300	-
5245	Safety Shoes Expense	-	-	-	-	360	360	-
5246	Tuition Reimbursement Program	-	-	-	-	-	-	-
5708	Advertising - Institutional	-	-	-	-	-	-	-
5709	Advertising - Trade	-	-	-	-	-	-	-
5710	Advertising - Promotional	-	-	-	-	-	-	-
5711	Advertising - Administrative	-	-	-	-	-	-	-
5712	Televised Meetings	-	-	-	-	-	-	-
5713	Joint Economic Marketing	-	-	-	-	-	-	-
5714	Advertising - Legal Notices	-	-	-	-	-	-	-
5715	Advertising - Directory	-	-	-	-	-	-	-
5716	Dues, Licenses, Permits	-	-	-	-	525	525	-
5720	Promotional Funds & Services	-	-	-	-	-	-	-
5721	Promotional Items	-	-	-	-	-	-	-
5722	Board Meeting Expense	-	-	-	-	-	-	-
5723	Customer Appreciation	-	-	-	-	-	-	-
5724	Community Participation	-	-	-	-	-	-	-
5726	Photographers/Film Processing/Slides	-	-	-	-	-	-	-
5727	Scholarship Fund	-	-	-	-	-	-	-
5750	Legal & Auditing	-	-	-	-	-	-	-
5760	Other Consultant Fees	-	-	-	-	10,000	10,000	-
5771	Safety Supplies and Equipment	-	-	-	-	250	250	-
5780	Police Officer Supplies	-	-	-	-	-	-	-
5810	Printing and Office Supplies	401	795	888	1,183	2,800	2,800	-
5811	Office Furniture	-	-	-	-	2,200	12,000	9,800
5812	Office Equipment Rental & Repair	-	-	-	-	-	-	-
5815	Postage	-	-	-	-	-	-	-
5820	Drafting & Survey Supplies	-	-	-	-	-	-	-
5830	Telephone	-	-	-	-	-	-	-
5832	Telephone - Mobile Phones	-	-	282	375	492	492	-
5848	Subscriptions, Books, Videos	-	-	-	-	-	-	-
5851	Software/Support Agreements	1,987	1,987	1,440	1,920	6,200	6,200	-
5852	Security Cameras Maintenance/Replacements	-	-	-	-	-	-	-
5854	Computer Hardware	-	-	-	-	2,500	2,500	-
5857	Internet Expenses	-	-	-	-	-	-	-
5858	On-Line Permit Administration	-	-	-	-	-	-	-
5859	Website & Hosting Costs	-	-	-	-	-	-	-
5880	Election	-	-	-	-	-	-	-
5883	Doubtful Accounts	-	-	-	-	-	-	-
5940	Reimbursable Damage Expenses	-	-	-	-	-	-	-
Total Trav/Promo/Prof/Off/Board/Oth Exp.		2,388	2,782	2,609	3,478	32,627	42,427	9,800
Total Indirect Expenses		93,869	128,355	171,568	228,758	273,814	284,997	11,182
Total Expenses		114,601	149,455	192,511	250,073	350,641	361,824	11,182
Operating Income Before Depreciation		16,968,062	22,313,128	18,845,367	24,180,786	23,984,836	23,024,995	(959,841)
6501	Depreciation Expense	-	-	-	-	-	-	-
Operating Income After Depreciation		16,968,062	22,313,128	18,845,367	24,180,786	23,984,836	23,024,995	(959,841)

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison

Administrative Services

Version - Version D

Operating Division	9 Months Actual Division 04	12 Months Actual Division 04	9 Months Actual Division 04	Annualized Division 04	Adopted Budget Division 04	FYE 2026	BUDGET INCR (DECR)
						Recommended Budget Division 04	
REVENUES							
3101 Harbor Fee - Vessel	-	-	-	-	-	-	-
3102 Harbor Fee - Barge	-	-	-	-	-	-	-
3111 Dockage	-	-	-	-	-	-	-
3115 Channel Closing Fee	-	-	-	-	-	-	-
3121 Wharfage - In	-	-	-	-	-	-	-
3122 Wharfage - Out	-	-	-	-	-	-	-
3125 Cargo Transfer	-	-	-	-	-	-	-
3128 Fuel Loaded	-	-	-	-	-	-	-
3129 Ship Stores Loaded	-	-	-	-	-	-	-
3144 Mobile Harbor Crane Revenues	-	-	-	-	-	-	-
3171 Storage	-	-	-	-	-	-	-
3400 Fishing Harbor - Storage Agreements	-	-	-	-	-	-	-
3401 Lease Rentals - Turning Basin	-	-	-	-	-	-	-
3402 Lease Rentals - Fishing Harbor	-	-	-	-	-	-	-
3403 Patio 22 - Storage Agreements	-	-	-	-	-	-	-
3404 Pyramid Yard - Storage Agreements	-	-	-	-	-	-	-
3405 Shed 15 West - Storage Agreement	-	-	-	-	-	-	-
3406 Lease Rentals - Shed 15 East - Storage	-	-	-	-	-	-	-
3410 Pipeline Transmissions - Throughput	-	-	-	-	-	-	-
3415 Patio Rentals - Lease Rentals	-	-	-	-	-	-	-
3431 Lease Rentals - Easements	-	-	-	-	-	-	-
3440 Salvage Revenues	-	-	-	-	-	-	-
3442 Landfill Credits	-	-	-	-	-	-	-
3447 Advertising Sales	-	-	-	-	-	-	-
3455 FTZ Service Fees	-	-	-	-	-	-	-
3500 Overweight Permits Revenue	-	-	-	-	-	-	-
3731 Reimbursable Damage Revenues	-	-	-	-	-	-	-
3741 RR Track Lease Rentals	-	-	-	-	-	-	-
3742 Franchise - Railroad Rev Share	-	-	-	-	-	-	-
3780 Security Surcharge - Dockage	-	-	-	-	-	-	-
3782 Security Surcharge - Wharfage	-	-	-	-	-	-	-
3781 Security Watching	-	-	-	-	-	-	-
3784 Port Entry Permits	-	-	-	-	-	-	-
3785 Fishing Harbor Security Revenue	-	-	-	-	-	-	-
3786 License and Permit Fees	-	-	-	-	-	-	-
3809 SRWA Water Credit	-	-	-	-	-	-	-
3810 Permit 1838 Diversion Credit	-	-	-	-	-	-	-
3811 Water Sold	-	-	-	-	-	-	-
3812 Water Connection - Vessel	-	-	-	-	-	-	-
3814 Rental of Hoses	-	-	-	-	-	-	-
3831 Fire Protection	-	-	-	-	-	-	-
3851 Sanitary System Revenue	-	-	-	-	-	-	-
Total Revenue	-	-	-	-	-	-	-
DIRECT EXPENSES							
Direct Labor							
4101 Wages - Operations	-	-	-	-	-	-	-
4102 Wages - Security	-	-	-	-	-	-	-
4103 Wages - Equipment Operation & Maint.	-	-	-	-	-	-	-
4104 Wages - Utility Operation	-	-	-	-	-	-	-
4106 Wages - Police	-	-	-	-	-	-	-
4140 Wages - Maintenance and Repair	-	-	-	-	-	-	-
4147 Wages - Operations Overtime	-	-	-	-	-	-	-
Total Direct Labor	-	-	-	-	-	-	-
Direct Materials							
4301 Materials - Operations	-	-	-	-	-	-	-
4310 Materials - Repair	-	-	-	-	-	-	-
4311 Materials - Fishing Harbor Dock Repairs	-	-	-	-	-	-	-

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		Administrative Services						BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025	FYE 2026	
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget	Recommended Budget	
Operating Division		Division 04	Division 04	Division 04	Division 04	Division 04	Division 04	
4317	Materials - Police/Security Equip & Supplies	-	-	-	-	-	-	-
4325	Fuel & Oil	-	-	-	-	-	-	-
4328	Small Tools	-	-	-	-	-	-	-
4329	Materials-Disaster/Hurricane/Emergency	64	64	-	-	2,000	2,000	-
Total Direct Materials		64	64	-	-	2,000	2,000	-
Direct Services								
4330	Services Purchased	39,493	63,344	19,038	25,384	52,200	47,700	(4,500)
4333	Services Purchased - FH Security	-	-	-	-	-	-	-
4340	Services Purchased - Landfill	-	-	-	-	-	-	-
4357	Rental - Equipment	-	-	-	-	-	-	-
4375	Electricity	-	-	-	-	-	-	-
4376	Natural Gas	-	-	-	-	-	-	-
4377	Security Lights	-	-	-	-	-	-	-
4441	Potable Water Purchased	-	-	-	-	-	-	-
4442	SRWA Expenses	-	-	-	-	-	-	-
4450	Land Lease	-	-	-	-	-	-	-
4452	Agent & Stevedore Discount	-	-	-	-	-	-	-
4455	Lessee Refunds and Credits	-	-	-	-	-	-	-
Total Direct Services		39,493	63,344	19,038	25,384	52,200	47,700	(4,500)
Total Direct Expenses		39,557	63,409	19,038	25,384	54,200	49,700	(4,500)
INDIRECT EXPENSES								
Indirect Labor								
5150	Wages - Supervision	-	-	-	-	-	-	-
5160	Wages - Office	65,560	85,089	65,533	87,378	73,223	73,942	719
5161	Wages - Administrative Overtime	761	892	406	541	1,281	1,113	(168)
5170	Wages - Administrative	69,313	94,914	71,782	95,709	97,522	115,632	18,110
Total Indirect Labor		135,634	180,895	137,721	183,628	172,027	190,687	18,660
Payroll & Benefit Related Expenses								
5201	Social Security Taxes	9,853	13,204	10,309	13,745	13,241	14,668	1,428
5202	Texas Unemployment Taxes	393	438	262	349	227	227	-
5215	Worker's Compensation Insurance	350	606	298	397	390	610	220
5220	457 Voluntary Retirement Plan	2,442	2,858	715	953	4,323	6,744	2,421
5221	Retirement Plan Costs	13,647	17,258	10,509	14,012	13,441	9,386	(4,055)
5222	Medical Insurance	14,975	19,782	10,282	13,710	16,558	23,101	6,543
5223	Disability Insurance	1,204	1,577	917	1,222	1,518	1,666	148
5224	Group Travel Insurance	62	82	62	82	82	82	-
5225	Group Life Insurance	297	400	307	409	418	452	34
5526	Unfunded ER add contr	-	-	-	-	-	-	-
5234	Fringe Wages - Injury	-	-	-	-	-	-	-
5235	Fringe Wages - Other	-	-	-	-	-	-	-
5236	Fringe Wages - Christmas Bonus	-	1,004	-	-	1,055	1,055	-
5237	Employee Benefit- Accrued Vacation	-	-	-	-	-	-	-
5238	Employee Benefit - Accrued Sick Leave	-	-	-	-	-	-	-
Total Payroll Related Expenses		43,221	57,208	33,660	44,879	51,253	57,991	6,738
Service Fees								
5460	Insurance - Property	719,315	963,614	717,938	957,251	1,081,276	1,039,160	(42,115)
5461	Insurance - Liability	144,205	194,297	161,363	215,151	200,533	233,095	32,562
5462	Insurance - Risk Management Fees	30,875	37,375	29,250	39,000	39,000	39,000	-
Total Service Fees		894,394	1,195,285	908,551	1,211,402	1,320,809	1,311,255	(9,553)
Travel/Promotional/Other Expenses								
5705	Administrative Travel	1,024	2,225	6,987	9,316	10,450	10,450	-
5706	Travel & Entertainment - Business Dev.	-	-	-	-	-	-	-
5707	Commissioner Travel	-	-	-	-	-	-	-
5241	Employee Expense	-	-	-	-	-	-	-

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		Administrative Services					FYE 2026 Recommended Budget	BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025		
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget		
Operating Division		Division 04	Division 04	Division 04	Division 04	Division 04	Division 04	
5242	Uniform Expense	-	-	-	-	-	-	-
5243	Professional Development	190	275	1,362	1,815	6,765	6,765	-
5245	Safety Shoes Expense	-	-	-	-	360	360	-
5246	Tuition Reimbursement Program	-	-	-	-	4,000	4,000	-
5708	Advertising - Institutional	-	-	-	-	-	-	-
5709	Advertising - Trade	-	-	-	-	-	-	-
5710	Advertising - Promotional	-	-	-	-	-	-	-
5711	Advertising - Administrative	-	-	-	-	-	-	-
5712	Televised Meetings	-	-	-	-	-	-	-
5713	Joint Economic Marketing	-	-	-	-	-	-	-
5714	Advertising - Legal Notices	7,442	7,442	-	-	-	15,000	15,000
5715	Advertising - Directory	-	-	-	-	-	-	-
5716	Dues, Licenses, Permits	418	697	-	-	1,169	1,169	-
5720	Promotional Funds & Services	-	-	-	-	-	-	-
5721	Promotional Items	-	-	-	-	-	-	-
5722	Board Meeting Expense	-	-	-	-	-	-	-
5723	Customer Appreciation	-	-	-	-	-	-	-
5724	Community Participation	-	-	-	-	-	-	-
5726	Photographers/Film Processing/Slides	-	-	-	-	-	-	-
5727	Scholarship Fund	-	-	-	-	-	-	-
5750	Legal & Auditing	1	1	21	28	400	400	-
5760	Other Consultant Fees	-	-	-	-	40,000	40,000	-
5771	Safety Supplies and Equipment	-	-	-	-	250	250	-
5780	Police Officer Supplies	-	-	-	-	-	-	-
5810	Printing and Office Supplies	7,097	9,351	1,994	2,659	4,700	4,700	-
5811	Office Furniture	4,608	5,476	1,801	2,401	2,000	2,000	-
5812	Office Equipment Rental & Repair	-	-	-	-	-	-	-
5815	Postage	-	-	-	-	-	-	-
5820	Drafting & Survey Supplies	-	-	-	-	-	-	-
5830	Telephone	-	-	-	-	-	-	-
5832	Telephone - Mobile Phones	362	484	362	483	492	492	-
5848	Subscriptions, Books, Videos	-	-	-	-	250	250	-
5851	Software/Support Agreements	820	820	-	-	11,150	11,000	(150)
5852	Security Cameras Maintenance/Replacements	-	-	-	-	-	-	-
5854	Computer Hardware	1,616	1,984	1,288	1,718	6,000	6,000	-
5857	Internet Expenses	-	-	-	-	-	-	-
5858	On-Line Permit Administration	90,950	-	-	-	-	-	-
5859	Website & Hosting Costs	-	-	-	-	-	-	-
5880	Election	87,912	87,912	-	-	-	152,000	152,000
5883	Doubtful Accounts	-	-	-	-	-	-	-
5940	Reimbursable Damage Expenses	-	-	-	-	-	-	-
Total Trav/Promo/Prof/Off/Board/Oth Exp.		202,440	116,668	13,815	18,420	87,986	254,836	166,850
Total Indirect Expenses		1,275,690	1,550,056	1,093,747	1,458,329	1,632,074	1,814,769	182,695
Total Expenses		1,315,246	1,613,465	1,112,784	1,483,713	1,686,274	1,864,469	178,195
Operating Income Before Depreciation		(1,315,246)	(1,613,465)	(1,112,784)	(1,483,713)	(1,686,274)	(1,864,469)	(178,195)
6501	Depreciation Expense	-	-	-	-	-	-	-
Operating Income After Depreciation		(1,315,246)	(1,613,465)	(1,112,784)	(1,483,713)	(1,686,274)	(1,864,469)	(178,195)

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		IT Services						BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025	FYE 2026	
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget	Recommended Budget	
Operating Division		Division 06	Division 06	Division 06	Division 06	Division 06	Division 06	
REVENUES								
3101	Harbor Fee - Vessel	-	-	-	-	-	-	-
3102	Harbor Fee - Barge	-	-	-	-	-	-	-
3111	Dockage	-	-	-	-	-	-	-
3115	Channel Closing Fee	-	-	-	-	-	-	-
3121	Wharfage - In	-	-	-	-	-	-	-
3122	Wharfage - Out	-	-	-	-	-	-	-
3125	Cargo Transfer	-	-	-	-	-	-	-
3128	Fuel Loaded	-	-	-	-	-	-	-
3129	Ship Stores Loaded	-	-	-	-	-	-	-
3144	Mobile Harbor Crane Revenues	-	-	-	-	-	-	-
3171	Storage	-	-	-	-	-	-	-
3400	Fishing Harbor - Storage Agreements	-	-	-	-	-	-	-
3401	Lease Rentals - Turning Basin	-	-	-	-	-	-	-
3402	Lease Rentals - Fishing Harbor	-	-	-	-	-	-	-
3403	Patio 22 - Storage Agreements	-	-	-	-	-	-	-
3404	Pyramid Yard - Storage Agreements	-	-	-	-	-	-	-
3405	Shed 15 West - Storage Agreement	-	-	-	-	-	-	-
3406	Lease Rentals - Shed 15 East - Storage	-	-	-	-	-	-	-
3410	Pipeline Transmissions - Throughput	-	-	-	-	-	-	-
3415	Patio Rentals - Lease Rentals	-	-	-	-	-	-	-
3431	Lease Rentals - Easements	-	-	-	-	-	-	-
3440	Salvage Revenues	-	-	-	-	-	-	-
3442	Landfill Credits	-	-	-	-	-	-	-
3447	Advertising Sales	-	-	-	-	-	-	-
3455	FTZ Service Fees	-	-	-	-	-	-	-
3500	Overweight Permits Revenue	-	-	-	-	-	-	-
3731	Reimbursable Damage Revenues	-	-	-	-	-	-	-
3741	RR Track Lease Rentals	-	-	-	-	-	-	-
3742	Franchise - Railroad Rev Share	-	-	-	-	-	-	-
3780	Security Surcharge - Dockage	-	-	-	-	-	-	-
3782	Security Surcharge - Wharfage	-	-	-	-	-	-	-
3781	Security Watching	-	-	-	-	-	-	-
3784	Port Entry Permits	-	-	-	-	-	-	-
3785	Fishing Harbor Security Revenue	-	-	-	-	-	-	-
3786	License and Permit Fees	-	-	-	-	-	-	-
3809	SRWA Water Credit	-	-	-	-	-	-	-
3810	Permit 1838 Diversion Credit	-	-	-	-	-	-	-
3811	Water Sold	-	-	-	-	-	-	-
3812	Water Connection - Vessel	-	-	-	-	-	-	-
3814	Rental of Hoses	-	-	-	-	-	-	-
3831	Fire Protection	-	-	-	-	-	-	-
3851	Sanitary System Revenue	-	-	-	-	-	-	-
Total Revenue		-	-	-	-	-	-	-
DIRECT EXPENSES								
Direct Labor								
4101	Wages - Operations	-	-	-	-	-	-	-
4102	Wages - Security	-	-	-	-	-	-	-
4103	Wages - Equipment Operation & Maint.	-	-	-	-	-	-	-
4104	Wages - Utility Operation	-	-	-	-	-	-	-
4106	Wages - Police	-	-	-	-	-	-	-
4140	Wages - Maintenance and Repair	-	-	-	-	-	-	-
4147	Wages - Operations Overtime	-	-	-	-	-	-	-
Total Direct Labor		-	-	-	-	-	-	-
Direct Materials								
4301	Materials - Operations	51	343	13,504	18,005	21,000	21,000	-
4310	Materials - Repair	-	-	-	-	-	-	-
4311	Materials - Fishing Harbor Dock Repairs	-	-	-	-	-	-	-

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		IT Services						BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025	FYE 2026	
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget	Recommended Budget	
Operating Division		Division 06	Division 06	Division 06	Division 06	Division 06	Division 06	
4317	Materials - Police/Security Equip & Supplies	-	-	-	-	-	-	-
4325	Fuel & Oil	-	-	-	-	-	-	-
4328	Small Tools	-	-	-	-	-	-	-
4329	Materials-Disaster/Hurricane/Emergency	-	-	-	-	5,000	5,000	-
Total Direct Materials		51	343	13,504	18,005	26,000	26,000	-
Direct Services								
4330	Services Purchased	71,994	93,739	73,302	97,736	100,000	105,000	5,000
4333	Services Purchased - FH Security	-	-	-	-	-	-	-
4340	Services Purchased - Landfill	-	-	-	-	-	-	-
4357	Rental - Equipment	-	-	-	-	-	-	-
4375	Electricity	-	-	-	-	-	-	-
4376	Natural Gas	-	-	-	-	-	-	-
4377	Security Lights	-	-	-	-	-	-	-
4441	Potable Water Purchased	-	-	-	-	-	-	-
4442	SRWA Expenses	-	-	-	-	-	-	-
4450	Land Lease	-	-	-	-	-	-	-
4452	Agent & Stevedore Discount	-	-	-	-	-	-	-
4455	Lessee Refunds and Credits	-	-	-	-	-	-	-
Total Direct Services		71,994	93,739	73,302	97,736	100,000	105,000	5,000
Total Direct Expenses		72,045	94,082	86,805	115,741	126,000	131,000	5,000
INDIRECT EXPENSES								
Indirect Labor								
5150	Wages - Supervision	-	-	-	-	-	-	-
5160	Wages - Office	45,496	70,275	70,722	94,296	98,763	98,491	(271)
5161	Wages - Administrative Overtime	1,008	1,897	1,879	2,505	3,299	4,081	781
5170	Wages - Administrative	-	-	-	-	-	-	-
Total Indirect Labor		46,504	72,172	72,601	96,801	102,062	102,572	510
Payroll & Benefit Related Expenses								
5201	Social Security Taxes	3,558	5,573	5,520	7,361	7,862	7,901	39
5202	Texas Unemployment Taxes	486	603	126	168	126	126	-
5215	Worker's Compensation Insurance	91	159	457	609	596	870	274
5220	457 Voluntary Retirement Plan	753	1,273	1,537	2,050	2,694	3,734	1,039
5221	Retirement Plan Costs	1,257	1,579	4,442	5,923	7,155	6,154	(1,000)
5222	Medical Insurance	2,826	4,487	3,829	5,106	11,039	15,400	4,362
5223	Disability Insurance	425	643	528	704	894	906	12
5224	Group Travel Insurance	-	-	-	-	-	-	-
5225	Group Life Insurance	122	183	155	207	251	255	4
5526	Unfunded ER add contr	-	-	-	-	-	-	-
5234	Fringe Wages - Injury	-	-	-	-	-	-	-
5235	Fringe Wages - Other	-	-	-	-	-	-	-
5236	Fringe Wages - Christmas Bonus	-	672	-	-	703	703	-
5237	Employee Benefit- Accrued Vacation	-	-	-	-	-	-	-
5238	Employee Benefit - Accrued Sick Leave	-	-	-	-	-	-	-
Total Payroll Related Expenses		9,519	15,172	16,595	22,128	31,319	36,048	4,730
Service Fees								
5460	Insurance - Property	-	-	-	-	-	-	-
5461	Insurance - Liability	-	-	-	-	-	-	-
5462	Insurance - Risk Management Fees	-	-	-	-	-	-	-
Total Service Fees		-	-	-	-	-	-	-
Travel/Promotional/Other Expenses								
5705	Administrative Travel	-	-	1,760	2,346	6,000	6,000	-
5706	Travel & Entertainment - Business Dev.	-	-	-	-	-	-	-
5707	Commissioner Travel	-	-	-	-	-	-	-
5241	Employee Expense	-	-	-	-	10,000	10,000	-

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		IT Services						BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025	FYE 2026	
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget	Recommended Budget	
Operating Division		Division 06	Division 06	Division 06	Division 06	Division 06	Division 06	
5242	Uniform Expense	-	-	-	-	-	-	-
5243	Professional Development	-	-	4,850	6,467	10,500	10,500	-
5245	Safety Shoes Expense	120	228	-	-	240	240	-
5246	Tuition Reimbursement Program	-	-	-	-	-	4,000	4,000
5708	Advertising - Institutional	-	-	-	-	-	-	-
5709	Advertising - Trade	-	-	-	-	-	-	-
5710	Advertising - Promotional	-	-	-	-	-	-	-
5711	Advertising - Administrative	-	-	-	-	-	-	-
5712	Televised Meetings	-	-	-	-	-	-	-
5713	Joint Economic Marketing	-	-	-	-	-	-	-
5714	Advertising - Legal Notices	-	-	-	-	-	-	-
5715	Advertising - Directory	-	-	-	-	-	-	-
5716	Dues, Licenses, Permits	125	125	392	523	600	600	-
5720	Promotional Funds & Services	-	-	-	-	-	-	-
5721	Promotional Items	-	-	-	-	-	-	-
5722	Board Meeting Expense	-	-	-	-	-	-	-
5723	Customer Appreciation	-	-	-	-	-	-	-
5724	Community Participation	-	-	-	-	-	-	-
5726	Photographers/Film Processing/Slides	-	-	-	-	-	-	-
5727	Scholarship Fund	-	-	-	-	-	-	-
5750	Legal & Auditing	-	-	-	-	-	-	-
5760	Other Consultant Fees	-	-	-	-	35,000	35,000	-
5771	Safety Supplies and Equipment	-	-	-	-	1,000	1,000	-
5780	Police Officer Supplies	-	-	-	-	-	-	-
5810	Printing and Office Supplies	500	591	1,977	2,636	3,500	3,500	-
5811	Office Furniture	-	11,866	460	613	3,000	10,000	7,000
5812	Office Equipment Rental & Repair	5,437	7,500	6,308	8,410	10,000	12,000	2,000
5815	Postage	-	-	-	-	-	-	-
5820	Drafting & Survey Supplies	-	-	-	-	-	-	-
5830	Telephone	-	-	-	-	-	-	-
5832	Telephone - Mobile Phones	2,071	2,532	1,451	1,935	1,968	1,968	-
5848	Subscriptions, Books, Videos	-	-	978	1,304	6,000	6,000	-
5851	Software/Support Agreements	50,666	61,526	47,921	63,894	85,000	113,500	28,500
5852	Security Cameras Maintenance/Replacements	29,100	33,491	36,270	48,360	70,000	70,000	-
5854	Computer Hardware	3,135	439,352	2,977	3,969	6,000	6,000	-
5857	Internet Expenses	23,636	31,679	21,108	28,144	34,150	34,150	-
5858	On-Line Permit Administration	-	-	-	-	-	-	-
5859	Website & Hosting Costs	-	-	-	-	-	-	-
5880	Election	-	-	-	-	-	-	-
5883	Doubtful Accounts	-	-	-	-	-	-	-
5940	Reimbursable Damage Expenses	-	-	-	-	-	-	-
Total Trav/Promo/Prof/Off/Board/Oth Exp.		114,790	588,890	126,452	168,601	282,958	324,458	41,500
Total Indirect Expenses		170,813	676,234	215,647	287,530	416,339	463,079	46,739
Total Expenses		242,859	770,316	302,453	403,271	542,339	594,079	51,739
Operating Income Before Depreciation		(242,859)	(770,316)	(302,453)	(403,271)	(542,339)	(594,079)	(51,739)
6501	Depreciation Expense	-	-	-	-	-	-	-
Operating Income After Depreciation		(242,859)	(770,316)	(302,453)	(403,271)	(542,339)	(594,079)	(51,739)

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		Human Resources					FYE 2026 Recommended Budget	BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025		
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget		
Operating Division	Division 07	Division 07	Division 07	Division 07	Division 07	Division 07	Division 07	
REVENUES								
3101	Harbor Fee - Vessel	-	-	-	-	-	-	-
3102	Harbor Fee - Barge	-	-	-	-	-	-	-
3111	Dockage	-	-	-	-	-	-	-
3115	Channel Closing Fee	-	-	-	-	-	-	-
3121	Wharfage - In	-	-	-	-	-	-	-
3122	Wharfage - Out	-	-	-	-	-	-	-
3125	Cargo Transfer	-	-	-	-	-	-	-
3128	Fuel Loaded	-	-	-	-	-	-	-
3129	Ship Stores Loaded	-	-	-	-	-	-	-
3144	Mobile Harbor Crane Revenues	-	-	-	-	-	-	-
3171	Storage	-	-	-	-	-	-	-
3400	Fishing Harbor - Storage Agreements	-	-	-	-	-	-	-
3401	Lease Rentals - Turning Basin	-	-	-	-	-	-	-
3402	Lease Rentals - Fishing Harbor	-	-	-	-	-	-	-
3403	Patio 22 - Storage Agreements	-	-	-	-	-	-	-
3404	Pyramid Yard - Storage Agreements	-	-	-	-	-	-	-
3405	Shed 15 West - Storage Agreement	-	-	-	-	-	-	-
3406	Lease Rentals - Shed 15 East - Storage	-	-	-	-	-	-	-
3410	Pipeline Transmissions - Throughput	-	-	-	-	-	-	-
3415	Patio Rentals - Lease Rentals	-	-	-	-	-	-	-
3431	Lease Rentals - Easements	-	-	-	-	-	-	-
3440	Salvage Revenues	-	-	-	-	-	-	-
3442	Landfill Credits	-	-	-	-	-	-	-
3447	Advertising Sales	-	-	-	-	-	-	-
3455	FTZ Service Fees	-	-	-	-	-	-	-
3500	Overweight Permits Revenue	-	-	-	-	-	-	-
3731	Reimbursable Damage Revenues	-	-	-	-	-	-	-
3741	RR Track Lease Rentals	-	-	-	-	-	-	-
3742	Franchise - Railroad Rev Share	-	-	-	-	-	-	-
3780	Security Surcharge - Dockage	-	-	-	-	-	-	-
3782	Security Surcharge - Wharfage	-	-	-	-	-	-	-
3781	Security Watching	-	-	-	-	-	-	-
3784	Port Entry Permits	-	-	-	-	-	-	-
3785	Fishing Harbor Security Revenue	-	-	-	-	-	-	-
3786	License and Permit Fees	-	-	-	-	-	-	-
3809	SRWA Water Credit	-	-	-	-	-	-	-
3810	Permit 1838 Diversion Credit	-	-	-	-	-	-	-
3811	Water Sold	-	-	-	-	-	-	-
3812	Water Connection - Vessel	-	-	-	-	-	-	-
3814	Rental of Hoses	-	-	-	-	-	-	-
3831	Fire Protection	-	-	-	-	-	-	-
3851	Sanitary System Revenue	-	-	-	-	-	-	-
Total Revenue		-	-	-	-	-	-	-
DIRECT EXPENSES								
Direct Labor								
4101	Wages - Operations	-	-	-	-	-	-	-
4102	Wages - Security	-	-	-	-	-	-	-
4103	Wages - Equipment Operation & Maint.	-	-	-	-	-	-	-
4104	Wages - Utility Operation	-	-	-	-	-	-	-
4106	Wages - Police	-	-	-	-	-	-	-
4140	Wages - Maintenance and Repair	-	-	-	-	-	-	-
4147	Wages - Operations Overtime	-	-	-	-	-	-	-
Total Direct Labor		-	-	-	-	-	-	-
Direct Materials								
4301	Materials - Operations	-	-	-	-	-	-	-
4310	Materials - Repair	-	-	-	-	-	-	-
4311	Materials - Fishing Harbor Dock Repairs	-	-	-	-	-	-	-

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		Human Resources						BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025	FYE 2026	
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget	Recommended Budget	
Operating Division		Division 07	Division 07	Division 07	Division 07	Division 07	Division 07	
4317	Materials - Police/Security Equip & Supplies	-	-	-	-	-	-	-
4325	Fuel & Oil	-	-	-	-	-	-	-
4328	Small Tools	-	-	-	-	-	-	-
4329	Materials-Disaster/Hurricane/Emergency	-	-	-	-	2,000	2,000	-
Total Direct Materials		-	-	-	-	2,000	2,000	-
Direct Services								
4330	Services Purchased	-	-	-	-	-	-	-
4333	Services Purchased - FH Security	-	-	-	-	-	-	-
4340	Services Purchased - Landfill	-	-	-	-	-	-	-
4357	Rental - Equipment	-	-	-	-	-	-	-
4375	Electricity	-	-	-	-	-	-	-
4376	Natural Gas	-	-	-	-	-	-	-
4377	Security Lights	-	-	-	-	-	-	-
4441	Potable Water Purchased	-	-	-	-	-	-	-
4442	SRWA Expenses	-	-	-	-	-	-	-
4450	Land Lease	-	-	-	-	-	-	-
4452	Agent & Stevedore Discount	-	-	-	-	-	-	-
4455	Lessee Refunds and Credits	-	-	-	-	-	-	-
Total Direct Services		-	-	-	-	-	-	-
Total Direct Expenses		-	-	-	-	2,000	2,000	-
INDIRECT EXPENSES								
Indirect Labor								
5150	Wages - Supervision	-	-	-	-	-	-	-
5160	Wages - Office	51,567	76,291	55,853	74,471	84,584	85,857	1,273
5161	Wages - Administrative Overtime	240	377	456	608	612	850	238
5170	Wages - Administrative	34,687	58,077	63,323	84,431	87,907	87,762	(145)
Total Indirect Labor		86,494	134,745	119,632	159,510	173,104	174,469	1,365
Payroll & Benefit Related Expenses								
5201	Social Security Taxes	6,589	10,355	9,084	12,112	13,323	13,428	104
5202	Texas Unemployment Taxes	286	286	268	358	303	189	(114)
5215	Worker's Compensation Insurance	276	499	294	391	380	558	177
5220	457 Voluntary Retirement Plan	1,670	3,149	2,478	3,304	4,046	6,351	2,305
5221	Retirement Plan Costs	8,983	12,982	10,718	14,291	13,337	8,734	(4,603)
5222	Medical Insurance	10,682	15,489	6,590	8,787	16,098	23,101	7,003
5223	Disability Insurance	796	1,192	920	1,227	1,576	1,605	29
5224	Group Travel Insurance	62	82	62	82	82	82	-
5225	Group Life Insurance	221	330	242	322	430	440	10
5526	Unfunded ER add contr	450,000	600,000	450,000	600,000	600,000	-	(600,000)
5234	Fringe Wages - Injury	-	-	-	-	-	-	-
5235	Fringe Wages - Other	-	-	-	-	-	-	-
5236	Fringe Wages - Christmas Bonus	-	1,067	-	-	1,055	1,055	-
5237	Employee Benefit- Accrued Vacation	-	24,924	-	-	-	-	-
5238	Employee Benefit - Accrued Sick Leave	-	41,926	-	-	-	-	-
Total Payroll Related Expenses		479,566	712,282	480,656	640,874	650,629	55,541	(595,088)
Service Fees								
5460	Insurance - Property	-	-	-	-	-	-	-
5461	Insurance - Liability	-	-	-	-	-	-	-
5462	Insurance - Risk Management Fees	-	-	-	-	-	-	-
Total Service Fees		-	-	-	-	-	-	-
Travel/Promotional/Other Expenses								
5705	Administrative Travel	399	399	34	46	9,500	9,500	-
5706	Travel & Entertainment - Business Dev.	-	-	-	-	-	-	-
5707	Commissioner Travel	-	-	-	-	-	-	-
5241	Employee Expense	32,927	119,564	60,330	80,440	166,200	166,200	-

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		Human Resources						BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025	FYE 2026	
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget	Recommended Budget	
Operating Division		Division 07	Division 07	Division 07	Division 07	Division 07	Division 07	
5242	Uniform Expense	-	-	-	-	-	-	-
5243	Professional Development	349	349	400	533	9,200	9,200	-
5245	Safety Shoes Expense	-	-	-	-	360	360	-
5246	Tuition Reimbursement Program	1,434	1,434	-	-	-	-	-
5708	Advertising - Institutional	-	-	-	-	-	-	-
5709	Advertising - Trade	-	-	-	-	-	-	-
5710	Advertising - Promotional	-	-	-	-	-	-	-
5711	Advertising - Administrative	-	-	-	-	-	-	-
5712	Televised Meetings	-	-	-	-	-	-	-
5713	Joint Economic Marketing	-	-	-	-	-	-	-
5714	Advertising - Legal Notices	-	-	-	-	-	-	-
5715	Advertising - Directory	-	-	-	-	-	-	-
5716	Dues, Licenses, Permits	508	508	762	1,016	1,600	1,600	-
5720	Promotional Funds & Services	-	-	-	-	-	-	-
5721	Promotional Items	-	-	-	-	2,000	2,000	-
5722	Board Meeting Expense	-	-	-	-	-	-	-
5723	Customer Appreciation	-	-	-	-	-	-	-
5724	Community Participation	-	-	-	-	-	-	-
5726	Photographers/Film Processing/Slides	-	-	-	-	-	-	-
5727	Scholarship Fund	-	-	-	-	-	-	-
5750	Legal & Auditing	52,645	70,470	51,260	68,347	74,000	74,000	-
5760	Other Consultant Fees	7,612	20,445	34,013	45,350	41,260	41,260	-
5771	Safety Supplies and Equipment	-	-	-	-	-	-	-
5780	Police Officer Supplies	-	-	-	-	-	-	-
5810	Printing and Office Supplies	1,170	1,595	3,847	5,129	4,000	4,000	-
5811	Office Furniture	1,551	1,551	-	-	800	800	-
5812	Office Equipment Rental & Repair	-	-	1,258	1,677	3,000	3,000	-
5815	Postage	-	-	-	-	-	-	-
5820	Drafting & Survey Supplies	-	-	-	-	-	-	-
5830	Telephone	-	-	-	-	-	-	-
5832	Telephone - Mobile Phones	798	1,160	972	1,296	1,365	1,476	111
5848	Subscriptions, Books, Videos	105	630	572	763	2,650	2,650	-
5851	Software/Support Agreements	273	273	46	61	100	-	(100)
5852	Security Cameras Maintenance/Replacements	-	-	-	-	-	-	-
5854	Computer Hardware	1,443	1,443	1,441	1,921	3,000	3,000	-
5857	Internet Expenses	-	-	-	-	-	-	-
5858	On-Line Permit Administration	-	-	-	-	-	-	-
5859	Website & Hosting Costs	-	-	-	-	-	-	-
5880	Election	-	-	-	-	-	-	-
5883	Doubtful Accounts	-	-	-	-	-	-	-
5940	Reimbursable Damage Expenses	-	-	-	-	-	-	-
Total Trav/Promo/Prof/Off/Board/Oth Exp.		101,215	219,821	154,934	206,579	319,035	319,046	11
Total Indirect Expenses		667,275	1,066,847	755,223	1,006,963	1,142,769	549,057	(593,712)
Total Expenses		667,275	1,066,847	755,223	1,006,963	1,144,769	551,057	(593,712)
Operating Income Before Depreciation		(667,275)	(1,066,847)	(755,223)	(1,006,963)	(1,144,769)	(551,057)	593,712
6501	Depreciation Expense	-	-	-	-	-	-	-
Operating Income After Depreciation		(667,275)	(1,066,847)	(755,223)	(1,006,963)	(1,144,769)	(551,057)	593,712

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		Finance						BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025	FYE 2026	
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget	Recommended Budget	
Operating Division	Division 08	Division 08	Division 08	Division 08	Division 08	Division 08	Division 08	
REVENUES								
3101	Harbor Fee - Vessel	-	-	-	-	-	-	-
3102	Harbor Fee - Barge	-	-	-	-	-	-	-
3111	Dockage	-	-	-	-	-	-	-
3115	Channel Closing Fee	-	-	-	-	-	-	-
3121	Wharfage - In	-	-	-	-	-	-	-
3122	Wharfage - Out	-	-	-	-	-	-	-
3125	Cargo Transfer	-	-	-	-	-	-	-
3128	Fuel Loaded	-	-	-	-	-	-	-
3129	Ship Stores Loaded	-	-	-	-	-	-	-
3144	Mobile Harbor Crane Revenues	-	-	-	-	-	-	-
3171	Storage	-	-	-	-	-	-	-
3400	Fishing Harbor - Storage Agreements	-	-	-	-	-	-	-
3401	Lease Rentals - Turning Basin	-	-	-	-	-	-	-
3402	Lease Rentals - Fishing Harbor	-	-	-	-	-	-	-
3403	Patio 22 - Storage Agreements	-	-	-	-	-	-	-
3404	Pyramid Yard - Storage Agreements	-	-	-	-	-	-	-
3405	Shed 15 West - Storage Agreement	-	-	-	-	-	-	-
3406	Lease Rentals - Shed 15 East - Storage	-	-	-	-	-	-	-
3410	Pipeline Transmissions - Throughput	-	-	-	-	-	-	-
3415	Patio Rentals - Lease Rentals	-	-	-	-	-	-	-
3431	Lease Rentals - Easements	-	-	-	-	-	-	-
3440	Salvage Revenues	-	-	-	-	-	-	-
3442	Landfill Credits	-	-	-	-	-	-	-
3447	Advertising Sales	-	-	-	-	-	-	-
3455	FTZ Service Fees	-	-	-	-	-	-	-
3500	Overweight Permits Revenue	-	-	-	-	-	-	-
3731	Reimbursable Damage Revenues	-	-	-	-	-	-	-
3741	RR Track Lease Rentals	-	-	-	-	-	-	-
3742	Franchise - Railroad Rev Share	-	-	-	-	-	-	-
3780	Security Surcharge - Dockage	-	-	-	-	-	-	-
3782	Security Surcharge - Wharfage	-	-	-	-	-	-	-
3781	Security Watching	-	-	-	-	-	-	-
3784	Port Entry Permits	-	-	-	-	-	-	-
3785	Fishing Harbor Security Revenue	-	-	-	-	-	-	-
3786	License and Permit Fees	-	-	-	-	-	-	-
3809	SRWA Water Credit	-	-	-	-	-	-	-
3810	Permit 1838 Diversion Credit	-	-	-	-	-	-	-
3811	Water Sold	-	-	-	-	-	-	-
3812	Water Connection - Vessel	-	-	-	-	-	-	-
3814	Rental of Hoses	-	-	-	-	-	-	-
3831	Fire Protection	-	-	-	-	-	-	-
3851	Sanitary System Revenue	-	-	-	-	-	-	-
Total Revenue		-	-	-	-	-	-	-
DIRECT EXPENSES								
Direct Labor								
4101	Wages - Operations	-	-	-	-	-	-	-
4102	Wages - Security	-	-	-	-	-	-	-
4103	Wages - Equipment Operation & Maint.	-	-	-	-	-	-	-
4104	Wages - Utility Operation	-	-	-	-	-	-	-
4106	Wages - Police	-	-	-	-	-	-	-
4140	Wages - Maintenance and Repair	-	-	-	-	-	-	-
4147	Wages - Operations Overtime	-	-	-	-	-	-	-
Total Direct Labor		-	-	-	-	-	-	-
Direct Materials								
4301	Materials - Operations	-	-	-	-	-	-	-
4310	Materials - Repair	-	-	-	-	-	-	-
4311	Materials - Fishing Harbor Dock Repairs	-	-	-	-	-	-	-

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		Finance						BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025	FYE 2026	
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget	Recommended Budget	
Operating Division	Division 08	Division 08	Division 08	Division 08	Division 08	Division 08	Division 08	
4317	Materials - Police/Security Equip & Supplies	-	-	-	-	-	-	-
4325	Fuel & Oil	-	-	-	-	-	-	-
4328	Small Tools	-	-	-	-	-	-	-
4329	Materials-Disaster/Hurricane/Emergency	-	-	-	-	1,000	1,000	-
Total Direct Materials		-	-	-	-	1,000	1,000	-
Direct Services								
4330	Services Purchased	-	-	-	-	-	-	-
4333	Services Purchased - FH Security	-	-	-	-	-	-	-
4340	Services Purchased - Landfill	-	-	-	-	-	-	-
4357	Rental - Equipment	-	-	-	-	-	-	-
4375	Electricity	-	-	-	-	-	-	-
4376	Natural Gas	-	-	-	-	-	-	-
4377	Security Lights	-	-	-	-	-	-	-
4441	Potable Water Purchased	-	-	-	-	-	-	-
4442	SRWA Expenses	-	-	-	-	-	-	-
4450	Land Lease	-	-	-	-	-	-	-
4452	Agent & Stevedore Discount	-	-	-	-	-	-	-
4455	Lessee Refunds and Credits	-	-	-	-	-	-	-
Total Direct Services		-	-	-	-	-	-	-
Total Direct Expenses		-	-	-	-	1,000	1,000	-
INDIRECT EXPENSES								
Indirect Labor								
5150	Wages - Supervision	174,407	239,150	188,251	251,002	263,492	262,661	(832)
5160	Wages - Office	306,128	418,599	336,001	448,002	480,143	486,391	6,249
5161	Wages - Administrative Overtime	577	636	1,003	1,337	2,616	2,133	(484)
5170	Wages - Administrative	89,598	122,690	95,865	127,820	138,456	135,000	(3,456)
Total Indirect Labor		570,711	781,075	621,121	828,161	884,708	886,185	1,477
Payroll & Benefit Related Expenses								
5201	Social Security Taxes	42,432	58,431	45,945	61,260	68,030	68,143	113
5202	Texas Unemployment Taxes	919	919	935	1,247	920	857	(63)
5215	Worker's Compensation Insurance	1,231	2,101	1,503	2,004	1,957	2,836	879
5220	457 Voluntary Retirement Plan	13,358	18,427	13,533	18,044	22,567	32,061	9,494
5221	Retirement Plan Costs	65,857	87,591	64,164	85,553	88,473	51,268	(37,204)
5222	Medical Insurance	57,684	75,310	43,661	58,214	70,831	100,103	29,272
5223	Disability Insurance	5,291	6,960	4,433	5,911	7,916	8,028	112
5224	Group Travel Insurance	62	82	62	82	82	82	-
5225	Group Life Insurance	1,392	1,826	1,234	1,645	2,092	2,124	32
5226	Unfunded ER add contr	-	-	-	-	-	-	-
5234	Fringe Wages - Injury	-	-	-	-	-	-	-
5235	Fringe Wages - Other	-	-	-	-	-	-	-
5236	Fringe Wages - Christmas Bonus	-	3,838	-	-	4,570	4,570	-
5237	Employee Benefit- Accrued Vacation	-	-	-	-	-	-	-
5238	Employee Benefit - Accrued Sick Leave	-	-	-	-	-	-	-
Total Payroll Related Expenses		188,224	255,484	175,470	233,960	267,436	270,070	2,634
Service Fees								
5460	Insurance - Property	-	-	-	-	-	-	-
5461	Insurance - Liability	-	-	-	-	-	-	-
5462	Insurance - Risk Management Fees	-	-	-	-	-	-	-
Total Service Fees		-	-	-	-	-	-	-
Travel/Promotional/Other Expenses								
5705	Administrative Travel	12,269	14,717	10,213	13,618	19,700	19,700	-
5706	Travel & Entertainment - Business Dev.	-	-	-	-	-	-	-
5707	Commissioner Travel	-	-	-	-	-	-	-
5241	Employee Expense	-	-	-	-	-	-	-

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		Finance					FYE 2026 Recommended Budget	BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025		
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget		
Operating Division		Division 08	Division 08	Division 08	Division 08	Division 08	Division 08	
5242	Uniform Expense	-	-	-	-	-	-	-
5243	Professional Development	5,543	6,418	7,706	10,275	15,197	15,197	-
5245	Safety Shoes Expense	-	-	195	260	1,560	1,560	-
5246	Tuition Reimbursement Program	10,040	12,058	-	-	2,600	2,600	-
5708	Advertising - Institutional	-	-	-	-	-	-	-
5709	Advertising - Trade	-	-	-	-	-	-	-
5710	Advertising - Promotional	-	-	-	-	-	-	-
5711	Advertising - Administrative	25,202	31,632	20,284	27,045	46,000	46,000	-
5712	Televised Meetings	-	-	-	-	-	-	-
5713	Joint Economic Marketing	-	-	-	-	-	-	-
5714	Advertising - Legal Notices	-	-	-	-	-	-	-
5715	Advertising - Directory	-	-	-	-	-	-	-
5716	Dues, Licenses, Permits	1,570	1,846	1,837	2,449	3,130	4,509	1,379
5720	Promotional Funds & Services	-	-	-	-	-	-	-
5721	Promotional Items	-	-	-	-	-	-	-
5722	Board Meeting Expense	-	-	-	-	-	-	-
5723	Customer Appreciation	-	-	-	-	-	-	-
5724	Community Participation	-	-	-	-	-	-	-
5726	Photographers/Film Processing/Slides	-	-	-	-	-	-	-
5727	Scholarship Fund	-	-	-	-	-	-	-
5750	Legal & Auditing	63,263	78,200	57,567	76,756	90,000	90,000	-
5760	Other Consultant Fees	5,000	5,000	10,000	13,333	25,000	25,000	-
5771	Safety Supplies and Equipment	-	-	-	-	-	-	-
5780	Police Officer Supplies	-	-	-	-	-	-	-
5810	Printing and Office Supplies	10,839	14,444	6,216	8,287	16,440	16,440	-
5811	Office Furniture	160	160	5,062	6,750	24,500	24,500	-
5812	Office Equipment Rental & Repair	870	1,843	3,395	4,527	4,560	6,000	1,440
5815	Postage	4,330	5,291	4,533	6,044	7,000	7,000	-
5820	Drafting & Survey Supplies	-	-	-	-	-	-	-
5830	Telephone	47,444	64,146	58,605	78,140	79,112	83,052	3,940
5832	Telephone - Mobile Phones	952	1,314	1,086	1,448	1,476	1,476	-
5848	Subscriptions, Books, Videos	-	-	199	265	400	400	-
5851	Software/Support Agreements	155,378	175,471	181,086	241,448	407,018	374,718	(32,300)
5852	Security Cameras Maintenance/Replacements	-	-	-	-	-	-	-
5854	Computer Hardware	80	1,355	2,597	3,463	10,500	10,500	-
5857	Internet Expenses	-	-	-	-	-	-	-
5858	On-Line Permit Administration	-	-	-	-	-	-	-
5859	Website & Hosting Costs	-	-	-	-	-	-	-
5880	Election	-	-	-	-	-	-	-
5883	Doubtful Accounts	-	-	-	-	25,000	25,000	-
5940	Reimbursable Damage Expenses	-	-	-	-	-	-	-
Total Trav/Promo/Prof/Off/Board/Oth Exp.		342,940	413,898	370,580	494,108	779,193	753,652	(25,541)
Total Indirect Expenses		1,101,875	1,450,458	1,167,171	1,556,229	1,931,336	1,909,907	(21,429)
Total Expenses		1,101,875	1,450,458	1,167,171	1,556,229	1,932,336	1,910,907	(21,429)
Operating Income Before Depreciation		(1,101,875)	(1,450,458)	(1,167,171)	(1,556,229)	(1,932,336)	(1,910,907)	21,429
6501	Depreciation Expense	8,347,678	11,214,483	9,379,188	12,505,584	12,261,635	13,112,420	850,784
Operating Income After Depreciation		(9,449,552)	(12,664,941)	(10,546,359)	(14,061,813)	(14,193,972)	(15,023,327)	(829,355)

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		Financial, Tax and Other					FYE 2026 Recommended Budget	BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025		
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget		
Operating Division		Division 09	Division 09	Division 09	Division 09	Division 09	Division 09	
REVENUES								
3101	Harbor Fee - Vessel	-	-	-	-	-	-	-
3102	Harbor Fee - Barge	-	-	-	-	-	-	-
3111	Dockage	-	-	-	-	-	-	-
3115	Channel Closing Fee	-	-	-	-	-	-	-
3121	Wharfage - In	-	-	-	-	-	-	-
3122	Wharfage - Out	-	-	-	-	-	-	-
3125	Cargo Transfer	-	-	-	-	-	-	-
3128	Fuel Loaded	-	-	-	-	-	-	-
3129	Ship Stores Loaded	-	-	-	-	-	-	-
3144	Mobile Harbor Crane Revenues	-	-	-	-	-	-	-
3171	Storage	-	-	-	-	-	-	-
3400	Fishing Harbor - Storage Agreements	-	-	-	-	-	-	-
3401	Lease Rentals - Turning Basin	-	-	-	-	-	-	-
3402	Lease Rentals - Fishing Harbor	-	-	-	-	-	-	-
3403	Patio 22 - Storage Agreements	-	-	-	-	-	-	-
3404	Pyramid Yard - Storage Agreements	-	-	-	-	-	-	-
3405	Shed 15 West - Storage Agreement	-	-	-	-	-	-	-
3406	Lease Rentals - Shed 15 East - Storage	-	-	-	-	-	-	-
3410	Pipeline Transmissions - Throughput	-	-	-	-	-	-	-
3415	Patio Rentals - Lease Rentals	-	-	-	-	-	-	-
3431	Lease Rentals - Easements	-	-	-	-	-	-	-
3440	Salvage Revenues	-	-	-	-	-	-	-
3442	Landfill Credits	-	-	-	-	-	-	-
3447	Advertising Sales	-	-	-	-	-	-	-
3455	FTZ Service Fees	-	-	-	-	-	-	-
3500	Overweight Permits Revenue	-	-	-	-	-	-	-
3731	Reimbursable Damage Revenues	-	-	-	-	-	-	-
3741	RR Track Lease Rentals	-	-	-	-	-	-	-
3742	Franchise - Railroad Rev Share	-	-	-	-	-	-	-
3780	Security Surcharge - Dockage	-	-	-	-	-	-	-
3782	Security Surcharge - Wharfage	-	-	-	-	-	-	-
3781	Security Watching	-	-	-	-	-	-	-
3784	Port Entry Permits	-	-	-	-	-	-	-
3785	Fishing Harbor Security Revenue	-	-	-	-	-	-	-
3786	License and Permit Fees	-	-	-	-	-	-	-
3809	SRWA Water Credit	-	-	-	-	-	-	-
3810	Permit 1838 Diversion Credit	-	-	-	-	-	-	-
3811	Water Sold	-	-	-	-	-	-	-
3812	Water Connection - Vessel	-	-	-	-	-	-	-
3814	Rental of Hoses	-	-	-	-	-	-	-
3831	Fire Protection	-	-	-	-	-	-	-
3851	Sanitary System Revenue	-	-	-	-	-	-	-
Total Revenue		-	-	-	-	-	-	-
DIRECT EXPENSES								
Direct Labor								
4101	Wages - Operations	-	-	-	-	-	-	-
4102	Wages - Security	-	-	-	-	-	-	-
4103	Wages - Equipment Operation & Maint.	-	-	-	-	-	-	-
4104	Wages - Utility Operation	-	-	-	-	-	-	-
4106	Wages - Police	-	-	-	-	-	-	-
4140	Wages - Maintenance and Repair	-	-	-	-	-	-	-
4147	Wages - Operations Overtime	-	-	-	-	-	-	-
Total Direct Labor		-	-	-	-	-	-	-
Direct Materials								
4301	Materials - Operations	-	-	-	-	-	-	-
4310	Materials - Repair	-	-	-	-	-	-	-
4311	Materials - Fishing Harbor Dock Repairs	-	-	-	-	-	-	-

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		Financial, Tax and Other						BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025	FYE 2026	
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget	Recommended Budget	BUDGET INCR (DECR)
Operating Division		Division 09	Division 09	Division 09	Division 09	Division 09	Division 09	
4317	Materials - Police/Security Equip & Supplies	-	-	-	-	-	-	-
4325	Fuel & Oil	-	-	-	-	-	-	-
4328	Small Tools	-	-	-	-	-	-	-
4329	Materials-Disaster/Hurricane/Emergency	-	-	-	-	-	-	-
Total Direct Materials		-	-	-	-	-	-	-
Direct Services								
4330	Services Purchased	-	-	-	-	-	-	-
4333	Services Purchased - FH Security	-	-	-	-	-	-	-
4340	Services Purchased - Landfill	-	-	-	-	-	-	-
4357	Rental - Equipment	-	-	-	-	-	-	-
4375	Electricity	-	-	-	-	-	-	-
4376	Natural Gas	-	-	-	-	-	-	-
4377	Security Lights	-	-	-	-	-	-	-
4441	Potable Water Purchased	-	-	-	-	-	-	-
4442	SRWA Expenses	-	-	-	-	-	-	-
4450	Land Lease	-	-	-	-	-	-	-
4452	Agent & Stevedore Discount	-	-	-	-	-	-	-
4455	Lessee Refunds and Credits	-	-	-	-	-	-	-
Total Direct Services		-	-	-	-	-	-	-
Total Direct Expenses		-	-	-	-	-	-	-
INDIRECT EXPENSES								
Indirect Labor								
5150	Wages - Supervision	-	-	-	-	-	-	-
5160	Wages - Office	-	-	-	-	-	-	-
5161	Wages - Administrative Overtime	-	-	-	-	-	-	-
5170	Wages - Administrative	-	-	-	-	-	-	-
Total Indirect Labor		-	-	-	-	-	-	-
Payroll & Benefit Related Expenses								
5201	Social Security Taxes	-	-	-	-	-	-	-
5202	Texas Unemployment Taxes	-	-	-	-	-	-	-
5215	Worker's Compensation Insurance	-	-	-	-	-	-	-
5220	457 Voluntary Retirement Plan	-	-	-	-	-	-	-
5221	Retirement Plan Costs	-	-	-	-	-	-	-
5222	Medical Insurance	-	-	-	-	-	-	-
5223	Disability Insurance	-	-	-	-	-	-	-
5224	Group Travel Insurance	-	-	-	-	-	-	-
5225	Group Life Insurance	-	-	-	-	-	-	-
5526	Unfunded ER add contr	-	-	-	-	-	-	-
5234	Fringe Wages - Injury	-	-	-	-	-	-	-
5235	Fringe Wages - Other	-	-	-	-	-	-	-
5236	Fringe Wages - Christmas Bonus	-	-	-	-	-	-	-
5237	Employee Benefit- Accrued Vacation	-	-	-	-	-	-	-
5238	Employee Benefit - Accrued Sick Leave	-	-	-	-	-	-	-
Total Payroll Related Expenses		-	-	-	-	-	-	-
Service Fees								
5460	Insurance - Property	-	-	-	-	-	-	-
5461	Insurance - Liability	-	-	-	-	-	-	-
5462	Insurance - Risk Management Fees	-	-	-	-	-	-	-
Total Service Fees		-	-	-	-	-	-	-
Travel/Promotional/Other Expenses								
5705	Administrative Travel	-	-	-	-	-	-	-
5706	Travel & Entertainment - Business Dev.	-	-	-	-	-	-	-
5707	Commissioner Travel	-	-	-	-	-	-	-
5241	Employee Expense	-	-	-	-	-	-	-
5242	Uniform Expense	-	-	-	-	-	-	-

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		Financial, Tax and Other						BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025	FYE 2026	
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget	Recommended Budget	
Operating Division		Division 09	Division 09	Division 09	Division 09	Division 09	Division 09	
5243	Professional Development	-	-	-	-	-	-	-
5245	Safety Shoes Expense	-	-	-	-	-	-	-
5246	Tuition Reimbursement Program	-	-	-	-	-	-	-
5708	Advertising - Institutional	-	-	-	-	-	-	-
5709	Advertising - Trade	-	-	-	-	-	-	-
5710	Advertising - Promotional	-	-	-	-	-	-	-
5711	Advertising - Administrative	-	-	-	-	-	-	-
5712	Televised Meetings	-	-	-	-	-	-	-
5713	Joint Economic Marketing	-	-	-	-	-	-	-
5714	Advertising - Legal Notices	-	-	-	-	-	-	-
5715	Advertising - Directory	-	-	-	-	-	-	-
5716	Dues, Licenses, Permits	-	-	-	-	-	-	-
5720	Promotional Funds & Services	-	-	-	-	-	-	-
5721	Promotional Items	-	-	-	-	-	-	-
5722	Board Meeting Expense	-	-	-	-	-	-	-
5723	Customer Appreciation	-	-	-	-	-	-	-
5724	Community Participation	-	-	-	-	-	-	-
5726	Photographers/Film Processing/Slides	-	-	-	-	-	-	-
5727	Scholarship Fund	-	-	-	-	-	-	-
5750	Legal & Auditing	-	-	-	-	-	-	-
5760	Other Consultant Fees	-	-	-	-	-	-	-
5771	Safety Supplies and Equipment	-	-	-	-	-	-	-
5780	Police Officer Supplies	-	-	-	-	-	-	-
5810	Printing and Office Supplies	-	-	-	-	-	-	-
5811	Office Furniture	-	-	-	-	-	-	-
5812	Office Equipment Rental & Repair	-	-	-	-	-	-	-
5815	Postage	-	-	-	-	-	-	-
5820	Drafting & Survey Supplies	-	-	-	-	-	-	-
5830	Telephone	-	-	-	-	-	-	-
5832	Telephone - Mobile Phones	-	-	-	-	-	-	-
5848	Subscriptions, Books, Videos	-	-	-	-	-	-	-
5851	Software/Support Agreements	-	-	-	-	-	-	-
5852	Security Cameras Maintenance/Replacements	-	-	-	-	-	-	-
5854	Computer Hardware	-	-	-	-	-	-	-
5857	Internet Expenses	-	-	-	-	-	-	-
5858	On-Line Permit Administration	-	-	-	-	-	-	-
5859	Website & Hosting Costs	-	-	-	-	-	-	-
5880	Election	-	-	-	-	-	-	-
5883	Doubtful Accounts	-	-	-	-	-	-	-
5940	Reimbursable Damage Expenses	-	-	-	-	-	-	-
Total Trav/Promo/Prof/Off/Board/Oth Exp.		-	-	-	-	-	-	-
Total Indirect Expenses		-	-	-	-	-	-	-
Total Expenses		-	-	-	-	-	-	-
Operating Income Before Depreciation		-	-	-	-	-	-	-
6501	Depreciation Expense	-	-	-	-	-	-	-
Operating Income After Depreciation		-	-	-	-	-	-	-
OTHER INCOME/EXPENSE								
Other Income								
6571	Tax Revenue - M & O	3,656,005	3,656,005	4,049,884	4,049,884	4,049,884	4,506,836	456,952
6573	Penalty & Interest on Taxes - M&O	61,762	70,527	66,839	89,119	66,000	66,000	-
6574	Penalty & Interest on Taxes - GO	10,827	12,897	14,512	19,349	21,379	21,379	-
6578	Rebates Earned	978	5,029	1,026	1,026	1,026	1,026	-
6579	Rebates Earned - P Cards	7,594	8,754	4,561	6,081	7,600	7,600	-
6581	Interest Income - Short Term Investments	2,748,268	3,424,474	2,706,201	3,608,268	3,183,000	3,183,000	-
6582	Interest Income - Demand Deposit Accounts	411,352	569,851	568,648	758,198	550,000	550,000	-
6586	Premium on Sale of Bond	57,032	76,043	57,032	76,043	76,043	76,043	-
6588	Interest Charges and Late Fees	33,328	46,742	67,253	89,670	65,000	65,000	-

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		Financial, Tax and Other					FYE 2026	BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025		
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget	Recommended Budget	
Operating Division	Division 09	Division 09	Division 09	Division 09	Division 09	Division 09	Division 09	
6589	Interest Income - TRZ Const. Fund	12,129	23,272	37,924	50,565	38,000	38,000	-
6593	Miscellaneous General Income	6,581	6,737	4,034	5,379	7,000	7,000	-
6594	Proceeds of Insurance Claims	708	819,213	-	-	2,000	2,000	-
Total Other Income		7,006,564	8,719,545	7,577,914	8,753,582	8,066,932	8,523,884	456,952
Other Expense								
6669	GASB 96 Amortization Expense	-	27,561	-	-	-	-	-
6670	GASB 96 Interest Expense	-	1,629	-	-	-	-	-
6671	Tax Collection Expense - M & O	45,507	89,963	51,450	68,599	95,381	99,950	4,570
6672	Tax Collection Expense - GO	145	166	130	173	4,200	4,200	-
5165	Wages - Personnel Costs	-	-	-	-	-	-	-
5200	Distributed Payroll Costs	-	-	-	-	-	-	-
5203	Distributed Payroll Costs	-	-	-	-	-	-	-
5205	Accrued Payroll Taxes	-	-	-	-	-	-	-
5226	Accrued Retirement Expense	-	-	-	-	-	-	-
6675	Discounts - M & O	(495)	82,009	1,250	1,667	86,465	86,465	-
6676	Discounts - GO	(190)	(211)	256	341	1,000	1,000	-
6677	Other Property Tax Expense - M&O	44,669	86,986	36,480	48,641	87,684	87,684	-
6678	Other Property Tax Expense - G&O	12,390	22,616	2,549	3,398	10,000	10,000	-
6681	Interest Expense - Revenue Bonds	769,132	1,022,455	726,471	968,628	965,438	925,798	(39,640)
6683	Interest Expense	45,333	60,667	30,167	40,222	60,000	80,000	20,000
6686	Bond Service Fees - Revenue Bonds	1,325	1,325	500	667	3,700	3,700	-
6688	Amortization of Deferred Debt	7,240	9,654	7,240	9,654	9,654	9,654	-
6689	Bank Service Charges	45	45	45	60	400	400	-
6691	(Gain)/Loss on Disposition of Assets	26,599	26,607	-	-	20,000	20,000	-
6692	Credit Card Fees	-	-	-	-	260	260	-
6693	Misc. General Expense	1,748	1,752	1,025	1,367	5,150	5,150	-
6694	Cost of Insured Damage Repaired	395	395	2,893	3,857	15,000	15,000	-
6695	Gain/Loss on Assets Held for Sale	-	-	(3,181)	(4,241)	(3,181)	-	3,181
6698	Net Pension Expense	-	(363,786)	-	-	-	-	-
6697	Settlements	-	-	54,546	72,728	4,051	4,000	(51)
6700	Unrealized Gain/Loss	-	(448,456)	-	-	-	-	-
6701	Bond Issuance Costs	-	-	175,000	233,333	175,000	-	(175,000)
Total Other Expense		953,843	621,376	1,086,820	1,449,094	1,540,202	1,353,261	(186,940)
Total Other Income and (Expense)		6,052,720	8,098,168	6,491,094	7,304,488	6,526,730	7,170,622	643,892
Net Income before Capital Contributions & Grants		6,052,720	8,098,168	6,491,094	7,304,488	6,526,730	7,170,622	643,892
6599	Capital Contributions	4,230,375	5,740,500	1,435,044	1,913,392	43,112	-	(43,112)
6518	TXDOT Grants	-	-	10,139,413	13,519,218	11,565,621	1,641,234	(9,924,387)
Net Income before GASB 87 Adjustments		10,283,095	13,838,668	18,065,551	22,737,098	18,135,463	8,811,856	(9,323,607)
3413	Lease Revenue - Pre GASB 87	-	-	-	-	-	-	-
3414	Lease Revenue - GASB 87	-	-	-	-	-	-	-
6595	Interest Income - GASB 87 Leases	-	6,743,563	-	-	-	-	-
6703	Gain/(Loss) on Lease Termination	-	(157)	-	-	-	-	-
Total GASB 87 Adjustments		-	6,743,406	-	-	-	-	-
Net Income		10,283,095	20,582,075	18,065,551	22,737,098	18,135,463	8,811,856	(9,323,607)

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		General Manager's Office						BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025	FYE 2026	
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget	Recommended Budget	
Operating Division		Division 10	Division 10	Division 10	Division 10	Division 10	Division 10	
REVENUES								
3101	Harbor Fee - Vessel	-	-	-	-	-	-	-
3102	Harbor Fee - Barge	-	-	-	-	-	-	-
3111	Dockage	-	-	-	-	-	-	-
3115	Channel Closing Fee	-	-	-	-	-	-	-
3121	Wharfage - In	-	-	-	-	-	-	-
3122	Wharfage - Out	-	-	-	-	-	-	-
3125	Cargo Transfer	-	-	-	-	-	-	-
3128	Fuel Loaded	-	-	-	-	-	-	-
3129	Ship Stores Loaded	-	-	-	-	-	-	-
3144	Mobile Harbor Crane Revenues	-	-	-	-	-	-	-
3171	Storage	-	-	-	-	-	-	-
3400	Fishing Harbor - Storage Agreements	-	-	-	-	-	-	-
3401	Lease Rentals - Turning Basin	-	-	-	-	-	-	-
3402	Lease Rentals - Fishing Harbor	-	-	-	-	-	-	-
3403	Patio 22 - Storage Agreements	-	-	-	-	-	-	-
3404	Pyramid Yard - Storage Agreements	-	-	-	-	-	-	-
3405	Shed 15 West - Storage Agreement	-	-	-	-	-	-	-
3406	Lease Rentals - Shed 15 East - Storage	-	-	-	-	-	-	-
3410	Pipeline Transmissions - Throughput	-	-	-	-	-	-	-
3415	Patio Rentals - Lease Rentals	-	-	-	-	-	-	-
3431	Lease Rentals - Easements	-	-	-	-	-	-	-
3440	Salvage Revenues	-	-	-	-	-	-	-
3442	Landfill Credits	-	-	-	-	-	-	-
3447	Advertising Sales	-	-	-	-	-	-	-
3455	FTZ Service Fees	-	-	-	-	-	-	-
3500	Overweight Permits Revenue	-	-	-	-	-	-	-
3731	Reimbursable Damage Revenues	-	-	-	-	-	-	-
3741	RR Track Lease Rentals	-	-	-	-	-	-	-
3742	Franchise - Railroad Rev Share	-	-	-	-	-	-	-
3780	Security Surcharge - Dockage	-	-	-	-	-	-	-
3782	Security Surcharge - Wharfage	-	-	-	-	-	-	-
3781	Security Watching	-	-	-	-	-	-	-
3784	Port Entry Permits	-	-	-	-	-	-	-
3785	Fishing Harbor Security Revenue	-	-	-	-	-	-	-
3786	License and Permit Fees	-	-	-	-	-	-	-
3809	SRWA Water Credit	-	-	-	-	-	-	-
3810	Permit 1838 Diversion Credit	-	-	-	-	-	-	-
3811	Water Sold	-	-	-	-	-	-	-
3812	Water Connection - Vessel	-	-	-	-	-	-	-
3814	Rental of Hoses	-	-	-	-	-	-	-
3831	Fire Protection	-	-	-	-	-	-	-
3851	Sanitary System Revenue	-	-	-	-	-	-	-
Total Revenue		-	-	-	-	-	-	-
DIRECT EXPENSES								
Direct Labor								
4101	Wages - Operations	-	-	-	-	-	-	-
4102	Wages - Security	-	-	-	-	-	-	-
4103	Wages - Equipment Operation & Maint.	-	-	-	-	-	-	-
4104	Wages - Utility Operation	-	-	-	-	-	-	-
4106	Wages - Police	-	-	-	-	-	-	-
4140	Wages - Maintenance and Repair	-	-	-	-	-	-	-
4147	Wages - Operations Overtime	-	-	-	-	-	-	-
Total Direct Labor		-	-	-	-	-	-	-
Direct Materials								
4301	Materials - Operations	-	-	-	-	-	-	-
4310	Materials - Repair	-	-	-	-	-	-	-
4311	Materials - Fishing Harbor Dock Repairs	-	-	-	-	-	-	-

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		General Manager's Office						BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025	FYE 2026	
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget	Recommended Budget	
Operating Division		Division 10	Division 10	Division 10	Division 10	Division 10	Division 10	
4317	Materials - Police/Security Equip & Supplies	-	-	-	-	-	-	-
4325	Fuel & Oil	-	-	-	-	-	-	-
4328	Small Tools	-	-	-	-	-	-	-
4329	Materials-Disaster/Hurricane/Emergency	-	-	-	-	5,000	5,000	-
Total Direct Materials		-	-	-	-	5,000	5,000	-
Direct Services								
4330	Services Purchased	-	-	361	482	800	800	-
4333	Services Purchased - FH Security	-	-	-	-	-	-	-
4340	Services Purchased - Landfill	-	-	-	-	-	-	-
4357	Rental - Equipment	-	-	-	-	-	-	-
4375	Electricity	-	-	-	-	-	-	-
4376	Natural Gas	-	-	-	-	-	-	-
4377	Security Lights	-	-	-	-	-	-	-
4441	Potable Water Purchased	-	-	-	-	-	-	-
4442	SRWA Expenses	-	-	-	-	-	-	-
4450	Land Lease	-	-	-	-	-	-	-
4452	Agent & Stevedore Discount	-	-	-	-	-	-	-
4455	Lessee Refunds and Credits	-	-	-	-	-	-	-
Total Direct Services		-	-	361	482	800	800	-
Total Direct Expenses		-	-	361	482	5,800	5,800	-
INDIRECT EXPENSES								
Indirect Labor								
5150	Wages - Supervision	54,945	77,696	37,354	49,805	56,733	58,034	1,301
5160	Wages - Office	-	-	-	-	-	-	-
5161	Wages - Administrative Overtime	-	-	-	-	-	-	-
5170	Wages - Administrative	414,104	534,938	327,980	437,306	450,582	452,345	1,763
Total Indirect Labor		469,049	612,634	365,333	487,111	507,315	510,379	3,064
Payroll & Benefit Related Expenses								
5201	Social Security Taxes	33,162	39,304	25,444	33,926	32,210	32,909	699
5202	Texas Unemployment Taxes	420	420	181	242	189	189	-
5215	Worker's Compensation Insurance	1,463	2,596	859	1,146	1,116	1,635	518
5220	457 Voluntary Retirement Plan	14,071	18,410	10,960	14,614	15,219	15,311	92
5221	Retirement Plan Costs	56,274	72,663	43,182	57,577	60,878	30,623	(30,255)
5222	Medical Insurance	15,434	20,227	9,212	12,282	16,558	23,101	6,543
5223	Disability Insurance	2,197	2,936	1,589	2,119	3,003	3,003	-
5224	Group Travel Insurance	123	164	123	164	164	164	-
5225	Group Life Insurance	534	722	410	547	695	695	-
5526	Unfunded ER add contr	-	-	-	-	-	-	-
5234	Fringe Wages - Injury	-	-	-	-	-	-	-
5235	Fringe Wages - Other	-	-	-	-	-	-	-
5236	Fringe Wages - Christmas Bonus	-	1,034	-	-	1,055	1,055	-
5237	Employee Benefit- Accrued Vacation	-	-	-	-	-	-	-
5238	Employee Benefit - Accrued Sick Leave	-	-	-	-	-	-	-
Total Payroll Related Expenses		123,679	158,477	91,962	122,617	131,086	108,683	(22,403)
Service Fees								
5460	Insurance - Property	-	-	-	-	-	-	-
5461	Insurance - Liability	-	-	-	-	-	-	-
5462	Insurance - Risk Management Fees	-	-	-	-	-	-	-
Total Service Fees		-	-	-	-	-	-	-
Travel/Promotional/Other Expenses								
5705	Administrative Travel	29,718	40,430	34,356	45,808	50,000	50,000	-
5706	Travel & Entertainment - Business Dev.	-	-	-	-	-	-	-
5707	Commissioner Travel	-	-	-	-	-	-	-
5241	Employee Expense	-	-	-	-	-	-	-

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		General Manager's Office						BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025	FYE 2026	
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget	Recommended Budget	
Operating Division		Division 10	Division 10	Division 10	Division 10	Division 10	Division 10	
5242	Uniform Expense	-	-	-	-	-	-	-
5243	Professional Development	9,725	9,725	-	-	9,500	9,500	-
5245	Safety Shoes Expense	-	-	-	-	360	360	-
5246	Tuition Reimbursement Program	-	-	-	-	3,000	3,000	-
5708	Advertising - Institutional	-	-	-	-	-	-	-
5709	Advertising - Trade	-	-	-	-	-	-	-
5710	Advertising - Promotional	-	-	-	-	-	-	-
5711	Advertising - Administrative	-	-	-	-	-	-	-
5712	Televised Meetings	-	-	-	-	-	-	-
5713	Joint Economic Marketing	-	-	-	-	-	-	-
5714	Advertising - Legal Notices	-	-	-	-	-	-	-
5715	Advertising - Directory	-	-	-	-	-	-	-
5716	Dues, Licenses, Permits	50,637	56,568	42,967	57,289	71,192	71,192	-
5720	Promotional Funds & Services	-	-	259	345	500	500	-
5721	Promotional Items	-	-	1,941	2,588	6,000	6,000	-
5722	Board Meeting Expense	-	-	-	-	-	-	-
5723	Customer Appreciation	-	-	-	-	-	-	-
5724	Community Participation	5,300	6,281	68,500	91,333	105,000	39,000	(66,000)
5726	Photographers/Film Processing/Slides	-	-	-	-	500	500	-
5727	Scholarship Fund	26,000	32,000	30,000	40,000	40,000	40,000	-
5750	Legal & Auditing	277,568	373,087	225,609	300,812	500,000	500,000	-
5760	Other Consultant Fees	89,000	128,000	221,878	295,837	730,000	730,000	-
5771	Safety Supplies and Equipment	-	-	-	-	-	-	-
5780	Police Officer Supplies	-	-	-	-	-	-	-
5810	Printing and Office Supplies	3,488	4,069	3,829	5,106	5,700	5,700	-
5811	Office Furniture	-	-	-	-	2,000	2,000	-
5812	Office Equipment Rental & Repair	-	-	-	-	-	-	-
5815	Postage	-	-	-	-	-	-	-
5820	Drafting & Survey Supplies	-	-	-	-	-	-	-
5830	Telephone	-	-	-	-	-	-	-
5832	Telephone - Mobile Phones	1,175	1,687	1,086	1,448	2,052	2,052	-
5848	Subscriptions, Books, Videos	-	-	-	-	-	-	-
5851	Software/Support Agreements	547	547	-	-	500	500	-
5852	Security Cameras Maintenance/Replacements	-	-	-	-	-	-	-
5854	Computer Hardware	-	175	1,680	2,240	4,500	4,500	-
5857	Internet Expenses	-	-	-	-	-	-	-
5858	On-Line Permit Administration	-	-	-	-	-	-	-
5859	Website & Hosting Costs	-	-	-	-	-	-	-
5880	Election	-	-	-	-	-	-	-
5883	Doubtful Accounts	-	-	-	-	-	-	-
5940	Reimbursable Damage Expenses	-	-	-	-	-	-	-
Total Trav/Promo/Prof/Off/Board/Oth Exp.		493,158	652,569	632,105	842,806	1,530,804	1,464,804	(66,000)
Total Indirect Expenses		1,085,886	1,423,680	1,089,400	1,452,534	2,169,205	2,083,866	(85,339)
Total Expenses		1,085,886	1,423,680	1,089,761	1,453,016	2,175,005	2,089,666	(85,339)
Operating Income Before Depreciation		(1,085,886)	(1,423,680)	(1,089,761)	(1,453,016)	(2,175,005)	(2,089,666)	85,339
6501	Depreciation Expense	-	-	-	-	-	-	-
Operating Income After Depreciation		(1,085,886)	(1,423,680)	(1,089,761)	(1,453,016)	(2,175,005)	(2,089,666)	85,339

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		Office Services						BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025	FYE 2026	
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget	Recommended Budget	
Operating Division		Division 11	Division 11	Division 11	Division 11	Division 11	Division 11	
REVENUES								
3101	Harbor Fee - Vessel	-	-	-	-	-	-	-
3102	Harbor Fee - Barge	-	-	-	-	-	-	-
3111	Dockage	-	-	-	-	-	-	-
3115	Channel Closing Fee	-	-	-	-	-	-	-
3121	Wharfage - In	-	-	-	-	-	-	-
3122	Wharfage - Out	-	-	-	-	-	-	-
3125	Cargo Transfer	-	-	-	-	-	-	-
3128	Fuel Loaded	-	-	-	-	-	-	-
3129	Ship Stores Loaded	-	-	-	-	-	-	-
3144	Mobile Harbor Crane Revenues	-	-	-	-	-	-	-
3171	Storage	-	-	-	-	-	-	-
3400	Fishing Harbor - Storage Agreements	-	-	-	-	-	-	-
3401	Lease Rentals - Turning Basin	-	-	-	-	-	-	-
3402	Lease Rentals - Fishing Harbor	-	-	-	-	-	-	-
3403	Patio 22 - Storage Agreements	-	-	-	-	-	-	-
3404	Pyramid Yard - Storage Agreements	-	-	-	-	-	-	-
3405	Shed 15 West - Storage Agreement	-	-	-	-	-	-	-
3406	Lease Rentals - Shed 15 East - Storage	-	-	-	-	-	-	-
3410	Pipeline Transmissions - Throughput	-	-	-	-	-	-	-
3415	Patio Rentals - Lease Rentals	-	-	-	-	-	-	-
3431	Lease Rentals - Easements	-	-	-	-	-	-	-
3440	Salvage Revenues	-	-	-	-	-	-	-
3442	Landfill Credits	-	-	-	-	-	-	-
3447	Advertising Sales	-	-	-	-	-	-	-
3455	FTZ Service Fees	-	-	-	-	-	-	-
3500	Overweight Permits Revenue	-	-	-	-	-	-	-
3731	Reimbursable Damage Revenues	-	-	-	-	-	-	-
3741	RR Track Lease Rentals	-	-	-	-	-	-	-
3742	Franchise - Railroad Rev Share	-	-	-	-	-	-	-
3780	Security Surcharge - Dockage	-	-	-	-	-	-	-
3782	Security Surcharge - Wharfage	-	-	-	-	-	-	-
3781	Security Watching	-	-	-	-	-	-	-
3784	Port Entry Permits	-	-	-	-	-	-	-
3785	Fishing Harbor Security Revenue	-	-	-	-	-	-	-
3786	License and Permit Fees	-	-	-	-	-	-	-
3809	SRWA Water Credit	-	-	-	-	-	-	-
3810	Permit 1838 Diversion Credit	-	-	-	-	-	-	-
3811	Water Sold	-	-	-	-	-	-	-
3812	Water Connection - Vessel	-	-	-	-	-	-	-
3814	Rental of Hoses	-	-	-	-	-	-	-
3831	Fire Protection	-	-	-	-	-	-	-
3851	Sanitary System Revenue	-	-	-	-	-	-	-
Total Revenue		-	-	-	-	-	-	-
DIRECT EXPENSES								
Direct Labor								
4101	Wages - Operations	-	-	-	-	-	-	-
4102	Wages - Security	-	-	-	-	-	-	-
4103	Wages - Equipment Operation & Maint.	-	-	-	-	-	-	-
4104	Wages - Utility Operation	-	-	-	-	-	-	-
4106	Wages - Police	-	-	-	-	-	-	-
4140	Wages - Maintenance and Repair	29,499	-	-	-	-	-	-
4147	Wages - Operations Overtime	182	-	-	-	-	-	-
Total Direct Labor		29,681	-	-	-	-	-	-
Direct Materials								
4301	Materials - Operations	-	-	-	-	-	-	-
4310	Materials - Repair	-	-	-	-	-	-	-
4311	Materials - Fishing Harbor Dock Repairs	-	-	-	-	-	-	-

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		Office Services						BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025	FYE 2026	
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget	Recommended Budget	
Operating Division		Division 11	Division 11	Division 11	Division 11	Division 11	Division 11	
4317	Materials - Police/Security Equip & Supplies	-	-	-	-	-	-	-
4325	Fuel & Oil	-	-	-	-	-	-	-
4328	Small Tools	-	-	-	-	-	-	-
4329	Materials-Disaster/Hurricane/Emergency	-	-	-	-	2,000	2,000	-
Total Direct Materials		-	-	-	-	2,000	2,000	-
Direct Services								
4330	Services Purchased	1,918	2,446	2,149	2,865	23,355	21,355	(2,000)
4333	Services Purchased - FH Security	-	-	-	-	-	-	-
4340	Services Purchased - Landfill	-	-	-	-	-	-	-
4357	Rental - Equipment	-	-	-	-	-	-	-
4375	Electricity	-	-	-	-	-	-	-
4376	Natural Gas	-	-	-	-	-	-	-
4377	Security Lights	-	-	-	-	-	-	-
4441	Potable Water Purchased	-	-	-	-	-	-	-
4442	SRWA Expenses	-	-	-	-	-	-	-
4450	Land Lease	-	-	-	-	-	-	-
4452	Agent & Stevedore Discount	-	-	-	-	-	-	-
4455	Lessee Refunds and Credits	-	-	-	-	-	-	-
Total Direct Services		1,918	2,446	2,149	2,865	23,355	21,355	(2,000)
Total Direct Expenses		31,599	2,446	2,149	2,865	25,355	23,355	(2,000)
INDIRECT EXPENSES								
Indirect Labor								
5150	Wages - Supervision	-	-	-	-	-	-	-
5160	Wages - Office	33,890	52,636	46,489	61,986	67,131	66,403	(728)
5161	Wages - Administrative Overtime	423	749	787	1,050	1,387	2,189	803
5170	Wages - Administrative	-	-	-	-	-	-	-
Total Indirect Labor		34,313	53,385	47,277	63,036	68,518	68,592	74
Payroll & Benefit Related Expenses								
5201	Social Security Taxes	4,887	7,280	3,694	4,926	5,295	5,301	6
5202	Texas Unemployment Taxes	510	510	181	241	176	126	(50)
5215	Worker's Compensation Insurance	765	1,271	825	1,100	1,074	1,534	460
5220	457 Voluntary Retirement Plan	890	1,238	48	64	1,600	2,497	897
5221	Retirement Plan Costs	6,512	8,702	3,038	4,051	2,780	3,612	833
5222	Medical Insurance	11,216	16,023	5,134	6,846	11,039	15,400	4,362
5223	Disability Insurance	584	841	347	463	613	613	(0)
5224	Group Travel Insurance	-	-	-	-	-	-	-
5225	Group Life Insurance	174	250	110	147	187	185	(2)
5526	Unfunded ER add contr	-	-	-	-	-	-	-
5234	Fringe Wages - Injury	-	-	-	-	-	-	-
5235	Fringe Wages - Other	-	-	-	-	-	-	-
5236	Fringe Wages - Christmas Bonus	-	1,016	-	-	703	703	-
5237	Employee Benefit- Accrued Vacation	-	-	-	-	-	-	-
5238	Employee Benefit - Accrued Sick Leave	-	-	-	-	-	-	-
Total Payroll Related Expenses		25,538	37,131	13,377	17,838	23,467	29,971	6,504
Service Fees								
5460	Insurance - Property	-	-	-	-	-	-	-
5461	Insurance - Liability	-	-	-	-	-	-	-
5462	Insurance - Risk Management Fees	-	-	-	-	-	-	-
Total Service Fees		-	-	-	-	-	-	-
Travel/Promotional/Other Expenses								
5705	Administrative Travel	-	-	207	277	500	500	-
5706	Travel & Entertainment - Business Dev.	-	-	-	-	-	-	-
5707	Commissioner Travel	-	-	-	-	-	-	-
5241	Employee Expense	-	-	-	-	-	-	-

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		Office Services						BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025	FYE 2026	
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget	Recommended Budget	
Operating Division		Division 11	Division 11	Division 11	Division 11	Division 11	Division 11	
5242	Uniform Expense	1,890	2,498	2,027	2,703	3,660	2,667	(993)
5243	Professional Development	-	-	-	-	1,000	1,000	-
5245	Safety Shoes Expense	-	-	-	-	240	240	-
5246	Tuition Reimbursement Program	-	-	-	-	-	-	-
5708	Advertising - Institutional	-	-	-	-	-	-	-
5709	Advertising - Trade	-	-	-	-	-	-	-
5710	Advertising - Promotional	-	-	-	-	-	-	-
5711	Advertising - Administrative	-	-	-	-	-	-	-
5712	Televised Meetings	-	-	-	-	-	-	-
5713	Joint Economic Marketing	-	-	-	-	-	-	-
5714	Advertising - Legal Notices	-	-	-	-	-	-	-
5715	Advertising - Directory	-	-	-	-	-	-	-
5716	Dues, Licenses, Permits	-	-	-	-	300	300	-
5720	Promotional Funds & Services	-	-	-	-	-	-	-
5721	Promotional Items	-	-	-	-	-	-	-
5722	Board Meeting Expense	-	-	-	-	-	-	-
5723	Customer Appreciation	-	-	-	-	-	-	-
5724	Community Participation	-	-	-	-	-	-	-
5726	Photographers/Film Processing/Slides	-	-	-	-	-	-	-
5727	Scholarship Fund	-	-	-	-	-	-	-
5750	Legal & Auditing	-	-	-	-	-	-	-
5760	Other Consultant Fees	-	-	-	-	-	-	-
5771	Safety Supplies and Equipment	-	-	-	-	-	-	-
5780	Police Officer Supplies	-	-	-	-	-	-	-
5810	Printing and Office Supplies	3,356	4,913	4,002	5,336	6,500	6,500	-
5811	Office Furniture	1,354	1,354	-	-	4,500	4,500	-
5812	Office Equipment Rental & Repair	2,240	2,410	3,567	4,756	3,600	3,600	-
5815	Postage	3,868	5,208	4,590	6,121	6,200	6,700	500
5820	Drafting & Survey Supplies	-	-	-	-	-	-	-
5830	Telephone	-	-	-	-	-	-	-
5832	Telephone - Mobile Phones	362	483	362	483	492	492	-
5848	Subscriptions, Books, Videos	-	-	-	-	-	-	-
5851	Software/Support Agreements	-	-	-	-	500	500	-
5852	Security Cameras Maintenance/Replacements	-	-	-	-	-	-	-
5854	Computer Hardware	-	156	90	120	3,500	3,500	-
5857	Internet Expenses	-	-	-	-	-	-	-
5858	On-Line Permit Administration	-	-	-	-	-	-	-
5859	Website & Hosting Costs	-	-	-	-	-	-	-
5880	Election	-	-	-	-	-	-	-
5883	Doubtful Accounts	-	-	-	-	-	-	-
5940	Reimbursable Damage Expenses	-	-	-	-	-	-	-
Total Trav/Promo/Prof/Off/Board/Oth Exp.		13,070	17,022	14,846	19,796	30,992	30,499	(493)
Total Indirect Expenses		72,922	107,538	75,500	100,670	122,977	129,062	6,085
Total Expenses		104,520	109,985	77,649	103,535	148,332	152,417	4,085
Operating Income Before Depreciation		(104,520)	(109,985)	(77,649)	(103,535)	(148,332)	(152,417)	(4,085)
6501	Depreciation Expense	-	-	-	-	-	-	-
Operating Income After Depreciation		(104,520)	(109,985)	(77,649)	(103,535)	(148,332)	(152,417)	(4,085)

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		Business Development & Marketing						BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025	FYE 2026	
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget	Recommended Budget	
Operating Division		Division 45	Division 45	Division 45	Division 45	Division 45	Division 45	
REVENUES								
3101	Harbor Fee - Vessel	-	-	-	-	-	-	-
3102	Harbor Fee - Barge	-	-	-	-	-	-	-
3111	Dockage	-	-	-	-	-	-	-
3115	Channel Closing Fee	-	-	-	-	-	-	-
3121	Wharfage - In	-	-	-	-	-	-	-
3122	Wharfage - Out	-	-	-	-	-	-	-
3125	Cargo Transfer	-	-	-	-	-	-	-
3128	Fuel Loaded	-	-	-	-	-	-	-
3129	Ship Stores Loaded	-	-	-	-	-	-	-
3144	Mobile Harbor Crane Revenues	-	-	-	-	-	-	-
3171	Storage	-	-	-	-	-	-	-
3400	Fishing Harbor - Storage Agreements	-	-	-	-	-	-	-
3401	Lease Rentals - Turning Basin	-	-	-	-	-	-	-
3402	Lease Rentals - Fishing Harbor	-	-	-	-	-	-	-
3403	Patio 22 - Storage Agreements	-	-	-	-	-	-	-
3404	Pyramid Yard - Storage Agreements	-	-	-	-	-	-	-
3405	Shed 15 West - Storage Agreement	-	-	-	-	-	-	-
3406	Lease Rentals - Shed 15 East - Storage	-	-	-	-	-	-	-
3410	Pipeline Transmissions - Throughput	-	-	-	-	-	-	-
3415	Patio Rentals - Lease Rentals	-	-	-	-	-	-	-
3431	Lease Rentals - Easements	-	-	-	-	-	-	-
3440	Salvage Revenues	-	-	-	-	-	-	-
3442	Landfill Credits	-	-	-	-	-	-	-
3447	Advertising Sales	-	-	-	-	-	-	-
3455	FTZ Service Fees	-	-	-	-	-	-	-
3500	Overweight Permits Revenue	-	-	-	-	-	-	-
3731	Reimbursable Damage Revenues	-	-	-	-	-	-	-
3741	RR Track Lease Rentals	-	-	-	-	-	-	-
3742	Franchise - Railroad Rev Share	-	-	-	-	-	-	-
3780	Security Surcharge - Dockage	-	-	-	-	-	-	-
3782	Security Surcharge - Wharfage	-	-	-	-	-	-	-
3781	Security Watching	-	-	-	-	-	-	-
3784	Port Entry Permits	-	-	-	-	-	-	-
3785	Fishing Harbor Security Revenue	-	-	-	-	-	-	-
3786	License and Permit Fees	-	-	-	-	-	-	-
3809	SRWA Water Credit	-	-	-	-	-	-	-
3810	Permit 1838 Diversion Credit	-	-	-	-	-	-	-
3811	Water Sold	-	-	-	-	-	-	-
3812	Water Connection - Vessel	-	-	-	-	-	-	-
3814	Rental of Hoses	-	-	-	-	-	-	-
3831	Fire Protection	-	-	-	-	-	-	-
3851	Sanitary System Revenue	-	-	-	-	-	-	-
Total Revenue		-	-	-	-	-	-	-
DIRECT EXPENSES								
Direct Labor								
4101	Wages - Operations	-	-	-	-	-	-	-
4102	Wages - Security	-	-	-	-	-	-	-
4103	Wages - Equipment Operation & Maint.	-	-	-	-	-	-	-
4104	Wages - Utility Operation	-	-	-	-	-	-	-
4106	Wages - Police	-	-	-	-	-	-	-
4140	Wages - Maintenance and Repair	-	-	-	-	-	-	-
4147	Wages - Operations Overtime	-	-	-	-	-	-	-
Total Direct Labor		-	-	-	-	-	-	-
Direct Materials								
4301	Materials - Operations	-	-	-	-	-	-	-
4310	Materials - Repair	-	-	-	-	-	-	-
4311	Materials - Fishing Harbor Dock Repairs	-	-	-	-	-	-	-

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		Business Development & Marketing						BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025	FYE 2026	
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget	Recommended Budget	
Operating Division		Division 45	Division 45	Division 45	Division 45	Division 45	Division 45	
4317	Materials - Police/Security Equip & Supplies	-	-	-	-	-	-	-
4325	Fuel & Oil	-	-	-	-	-	-	-
4328	Small Tools	-	-	-	-	-	-	-
4329	Materials-Disaster/Hurricane/Emergency	-	-	-	-	2,000	2,000	-
Total Direct Materials		-	-	-	-	2,000	2,000	-
Direct Services								
4330	Services Purchased	-	-	-	-	-	-	-
4333	Services Purchased - FH Security	-	-	-	-	-	-	-
4340	Services Purchased - Landfill	-	-	-	-	-	-	-
4357	Rental - Equipment	-	-	-	-	-	-	-
4375	Electricity	-	-	-	-	-	-	-
4376	Natural Gas	-	-	-	-	-	-	-
4377	Security Lights	-	-	-	-	-	-	-
4441	Potable Water Purchased	-	-	-	-	-	-	-
4442	SRWA Expenses	-	-	-	-	-	-	-
4450	Land Lease	-	-	-	-	-	-	-
4452	Agent & Stevedore Discount	-	-	-	-	-	-	-
4455	Lessee Refunds and Credits	-	-	-	-	-	-	-
Total Direct Services		-	-	-	-	-	-	-
Total Direct Expenses		-	-	-	-	2,000	2,000	-
INDIRECT EXPENSES								
Indirect Labor								
5150	Wages - Supervision	-	-	-	-	-	-	-
5160	Wages - Office	-	-	38,687	51,582	133,338	178,353	45,015
5161	Wages - Administrative Overtime	-	-	33	-	496	714	217
5170	Wages - Administrative	53,046	72,599	61,324	81,765	88,132	89,611	1,479
Total Indirect Labor		53,046	72,599	100,044	133,347	221,966	268,677	46,712
Payroll & Benefit Related Expenses								
5201	Social Security Taxes	10,302	14,363	7,921	10,562	17,088	20,661	3,573
5202	Texas Unemployment Taxes	146	146	208	277	290	290	-
5215	Worker's Compensation Insurance	401	711	383	511	500	860	359
5220	457 Voluntary Retirement Plan	4,051	5,636	2,648	3,530	5,189	9,583	4,394
5221	Retirement Plan Costs	15,993	21,325	10,701	14,267	14,901	11,551	(3,350)
5222	Medical Insurance	9,614	12,819	5,960	7,947	20,237	30,801	10,563
5223	Disability Insurance	1,243	1,663	441	589	1,988	2,414	426
5224	Group Travel Insurance	62	82	62	82	82	82	-
5225	Group Life Insurance	276	369	120	160	542	648	106
5526	Unfunded ER add contr	-	-	-	-	-	-	-
5234	Fringe Wages - Injury	-	-	-	-	-	-	-
5235	Fringe Wages - Other	-	-	-	-	-	-	-
5236	Fringe Wages - Christmas Bonus	-	734	-	-	1,406	1,406	-
5237	Employee Benefit- Accrued Vacation	-	-	-	-	-	-	-
5238	Employee Benefit - Accrued Sick Leave	-	-	-	-	-	-	-
Total Payroll Related Expenses		42,088	57,848	28,444	37,925	62,223	78,296	16,073
Service Fees								
5460	Insurance - Property	-	-	-	-	-	-	-
5461	Insurance - Liability	-	-	-	-	-	-	-
5462	Insurance - Risk Management Fees	-	-	-	-	-	-	-
Total Service Fees		-	-	-	-	-	-	-
Travel/Promotional/Other Expenses								
5705	Administrative Travel	-	-	-	-	-	-	-
5706	Travel & Entertainment - Business Dev.	56,666	67,359	49,605	66,140	80,000	100,000	20,000
5707	Commissioner Travel	-	-	-	-	-	-	-
5241	Employee Expense	-	-	-	-	-	-	-

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		Business Development & Marketing						BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025	FYE 2026	
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget	Recommended Budget	
Operating Division		Division 45	Division 45	Division 45	Division 45	Division 45	Division 45	
5242	Uniform Expense	-	-	319	425	350	350	-
5243	Professional Development	800	800	-	-	3,000	3,000	-
5245	Safety Shoes Expense	-	-	119	159	480	480	-
5246	Tuition Reimbursement Program	-	-	-	-	-	-	-
5708	Advertising - Institutional	-	-	-	-	-	-	-
5709	Advertising - Trade	-	-	-	-	-	-	-
5710	Advertising - Promotional	-	-	-	-	-	-	-
5711	Advertising - Administrative	-	-	-	-	-	-	-
5712	Televised Meetings	-	-	-	-	-	-	-
5713	Joint Economic Marketing	-	-	-	-	10,000	-	(10,000)
5714	Advertising - Legal Notices	-	-	-	-	-	-	-
5715	Advertising - Directory	-	-	-	-	-	-	-
5716	Dues, Licenses, Permits	945	4,070	29,193	38,924	35,000	35,000	-
5720	Promotional Funds & Services	60,009	82,227	55,962	74,616	93,650	93,650	-
5721	Promotional Items	5,168	8,492	5,618	7,491	8,000	8,000	-
5722	Board Meeting Expense	-	-	-	-	-	-	-
5723	Customer Appreciation	-	-	-	-	-	-	-
5724	Community Participation	-	-	-	-	-	-	-
5726	Photographers/Film Processing/Slides	-	-	-	-	-	-	-
5727	Scholarship Fund	-	-	-	-	-	-	-
5750	Legal & Auditing	-	-	-	-	-	-	-
5760	Other Consultant Fees	7,160	9,845	9,200	12,267	40,000	40,000	-
5771	Safety Supplies and Equipment	-	-	-	-	-	-	-
5780	Police Officer Supplies	-	-	-	-	-	-	-
5810	Printing and Office Supplies	1,420	1,899	1,453	1,938	4,000	4,000	-
5811	Office Furniture	-	-	4,125	5,500	6,800	4,800	(2,000)
5812	Office Equipment Rental & Repair	-	-	-	-	-	-	-
5815	Postage	-	-	-	-	-	-	-
5820	Drafting & Survey Supplies	-	-	-	-	-	-	-
5830	Telephone	-	-	-	-	-	-	-
5832	Telephone - Mobile Phones	1,381	1,842	1,478	1,970	3,800	3,036	(764)
5848	Subscriptions, Books, Videos	-	-	-	-	-	-	-
5851	Software/Support Agreements	273	273	15,183	20,243	16,000	9,000	(7,000)
5852	Security Cameras Maintenance/Replacements	-	-	-	-	-	-	-
5854	Computer Hardware	2,543	2,543	4,203	5,603	6,000	6,000	-
5857	Internet Expenses	-	-	-	-	-	-	-
5858	On-Line Permit Administration	-	-	-	-	-	-	-
5859	Website & Hosting Costs	-	-	-	-	-	-	-
5880	Election	-	-	-	-	-	-	-
5883	Doubtful Accounts	-	-	-	-	-	-	-
5940	Reimbursable Damage Expenses	-	-	-	-	-	-	-
Total Trav/Promo/Prof/Off/Board/Oth Exp.		136,366	179,351	176,458	235,276	307,080	307,316	236
Total Indirect Expenses		231,499	309,797	304,945	406,548	591,269	654,289	63,020
Total Expenses		231,499	309,797	304,945	406,548	593,269	656,289	63,020
Operating Income Before Depreciation		(231,499)	(309,797)	(304,945)	(406,548)	(593,269)	(656,289)	(63,020)
6501	Depreciation Expense	-	-	-	-	-	-	-
Operating Income After Depreciation		(231,499)	(309,797)	(304,945)	(406,548)	(593,269)	(656,289)	(63,020)

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		Communications - Public Relations						BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025	FYE 2026	
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget	Recommended Budget	
Operating Division		Division 46	Division 46	Division 46	Division 46	Division 46	Division 46	
REVENUES								
3101	Harbor Fee - Vessel	-	-	-	-	-	-	-
3102	Harbor Fee - Barge	-	-	-	-	-	-	-
3111	Dockage	-	-	-	-	-	-	-
3115	Channel Closing Fee	-	-	-	-	-	-	-
3121	Wharfage - In	-	-	-	-	-	-	-
3122	Wharfage - Out	-	-	-	-	-	-	-
3125	Cargo Transfer	-	-	-	-	-	-	-
3128	Fuel Loaded	-	-	-	-	-	-	-
3129	Ship Stores Loaded	-	-	-	-	-	-	-
3144	Mobile Harbor Crane Revenues	-	-	-	-	-	-	-
3171	Storage	-	-	-	-	-	-	-
3400	Fishing Harbor - Storage Agreements	-	-	-	-	-	-	-
3401	Lease Rentals - Turning Basin	-	-	-	-	-	-	-
3402	Lease Rentals - Fishing Harbor	-	-	-	-	-	-	-
3403	Patio 22 - Storage Agreements	-	-	-	-	-	-	-
3404	Pyramid Yard - Storage Agreements	-	-	-	-	-	-	-
3405	Shed 15 West - Storage Agreement	-	-	-	-	-	-	-
3406	Lease Rentals - Shed 15 East - Storage	-	-	-	-	-	-	-
3410	Pipeline Transmissions - Throughput	-	-	-	-	-	-	-
3415	Patio Rentals - Lease Rentals	-	-	-	-	-	-	-
3431	Lease Rentals - Easements	-	-	-	-	-	-	-
3440	Salvage Revenues	-	-	-	-	-	-	-
3442	Landfill Credits	-	-	-	-	-	-	-
3447	Advertising Sales	24,080	24,080	21,935	21,935	24,080	24,000	(80)
3455	FTZ Service Fees	-	-	-	-	-	-	-
3500	Overweight Permits Revenue	-	-	-	-	-	-	-
3731	Reimbursable Damage Revenues	-	-	-	-	-	-	-
3741	RR Track Lease Rentals	-	-	-	-	-	-	-
3742	Franchise - Railroad Rev Share	-	-	-	-	-	-	-
3780	Security Surcharge - Dockage	-	-	-	-	-	-	-
3782	Security Surcharge - Wharfage	-	-	-	-	-	-	-
3781	Security Watching	-	-	-	-	-	-	-
3784	Port Entry Permits	-	-	-	-	-	-	-
3785	Fishing Harbor Security Revenue	-	-	-	-	-	-	-
3786	License and Permit Fees	-	-	-	-	-	-	-
3809	SRWA Water Credit	-	-	-	-	-	-	-
3810	Permit 1838 Diversion Credit	-	-	-	-	-	-	-
3811	Water Sold	-	-	-	-	-	-	-
3812	Water Connection - Vessel	-	-	-	-	-	-	-
3814	Rental of Hoses	-	-	-	-	-	-	-
3831	Fire Protection	-	-	-	-	-	-	-
3851	Sanitary System Revenue	-	-	-	-	-	-	-
Total Revenue		24,080	24,080	21,935	21,935	24,080	24,000	(80)
DIRECT EXPENSES								
Direct Labor								
4101	Wages - Operations	-	-	-	-	-	-	-
4102	Wages - Security	-	-	-	-	-	-	-
4103	Wages - Equipment Operation & Maint.	-	-	-	-	-	-	-
4104	Wages - Utility Operation	-	-	-	-	-	-	-
4106	Wages - Police	-	-	-	-	-	-	-
4140	Wages - Maintenance and Repair	-	-	-	-	-	-	-
4147	Wages - Operations Overtime	-	-	-	-	-	-	-
Total Direct Labor		-	-	-	-	-	-	-
Direct Materials								
4301	Materials - Operations	-	-	-	-	-	-	-
4310	Materials - Repair	-	-	-	-	-	-	-
4311	Materials - Fishing Harbor Dock Repairs	-	-	-	-	-	-	-

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		Communications - Public Relations						BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025	FYE 2026	
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget	Recommended Budget	
Operating Division		Division 46	Division 46	Division 46	Division 46	Division 46	Division 46	
4317	Materials - Police/Security Equip & Supplies	-	-	-	-	-	-	-
4325	Fuel & Oil	-	-	-	-	-	-	-
4328	Small Tools	-	-	-	-	-	-	-
4329	Materials-Disaster/Hurricane/Emergency	-	-	-	-	2,000	2,000	-
Total Direct Materials		-	-	-	-	2,000	2,000	-
Direct Services								
4330	Services Purchased	7,111	7,111	7,770	10,360	10,000	10,000	-
4333	Services Purchased - FH Security	-	-	-	-	-	-	-
4340	Services Purchased - Landfill	-	-	-	-	-	-	-
4357	Rental - Equipment	-	-	-	-	-	-	-
4375	Electricity	-	-	-	-	-	-	-
4376	Natural Gas	-	-	-	-	-	-	-
4377	Security Lights	-	-	-	-	-	-	-
4441	Potable Water Purchased	-	-	-	-	-	-	-
4442	SRWA Expenses	-	-	-	-	-	-	-
4450	Land Lease	-	-	-	-	-	-	-
4452	Agent & Stevedore Discount	-	-	-	-	-	-	-
4455	Lessee Refunds and Credits	-	-	-	-	-	-	-
Total Direct Services		7,111	7,111	7,770	10,360	10,000	10,000	-
Total Direct Expenses		7,111	7,111	7,770	10,360	12,000	12,000	-
INDIRECT EXPENSES								
Indirect Labor								
5150	Wages - Supervision	-	-	-	-	-	-	-
5160	Wages - Office	79,843	110,060	83,835	111,780	120,611	121,101	489
5161	Wages - Administrative Overtime	-	-	-	-	-	-	-
5170	Wages - Administrative	67,429	92,779	69,171	92,228	97,129	97,775	646
Total Indirect Labor		147,272	202,839	153,006	204,008	217,740	218,875	1,135
Payroll & Benefit Related Expenses								
5201	Social Security Taxes	10,616	14,716	10,913	14,551	16,738	16,825	87
5202	Texas Unemployment Taxes	219	219	189	252	227	227	-
5215	Worker's Compensation Insurance	457	700	379	506	491	701	210
5220	457 Voluntary Retirement Plan	2,641	3,658	2,757	3,675	5,606	7,771	2,165
5221	Retirement Plan Costs	17,295	23,010	18,326	24,435	25,481	12,809	(12,672)
5222	Medical Insurance	14,421	19,228	11,039	14,718	16,558	23,101	6,543
5223	Disability Insurance	1,365	1,836	1,129	1,505	1,962	1,962	-
5224	Group Travel Insurance	-	-	-	-	82	-	(82)
5225	Group Life Insurance	366	492	314	419	523	523	-
5526	Unfunded ER add contr	-	-	-	-	-	-	-
5234	Fringe Wages - Injury	-	-	-	-	-	-	-
5235	Fringe Wages - Other	-	-	-	-	-	-	-
5236	Fringe Wages - Christmas Bonus	-	1,042	-	-	1,055	1,055	-
5237	Employee Benefit- Accrued Vacation	-	-	-	-	-	-	-
5238	Employee Benefit - Accrued Sick Leave	-	-	-	-	-	-	-
Total Payroll Related Expenses		47,381	64,903	45,045	60,061	68,721	64,971	(3,750)
Service Fees								
5460	Insurance - Property	-	-	-	-	-	-	-
5461	Insurance - Liability	-	-	-	-	-	-	-
5462	Insurance - Risk Management Fees	-	-	-	-	-	-	-
Total Service Fees		-	-	-	-	-	-	-
Travel/Promotional/Other Expenses								
5705	Administrative Travel	-	-	-	-	7,000	7,000	-
5706	Travel & Entertainment - Business Dev.	-	-	-	-	-	-	-
5707	Commissioner Travel	-	-	-	-	-	-	-
5241	Employee Expense	-	-	-	-	-	-	-

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		Communications - Public Relations						BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025	FYE 2026	
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget	Recommended Budget	
Operating Division		Division 46	Division 46	Division 46	Division 46	Division 46	Division 46	
5242	Uniform Expense	-	-	-	-	-	-	-
5243	Professional Development	-	-	-	-	5,300	5,300	-
5245	Safety Shoes Expense	-	-	-	-	360	360	-
5246	Tuition Reimbursement Program	-	-	2,546	3,395	3,000	3,000	-
5708	Advertising - Institutional	59,045	79,442	54,524	72,699	87,500	87,500	-
5709	Advertising - Trade	65,740	97,820	78,109	104,146	100,000	100,000	-
5710	Advertising - Promotional	53,875	82,113	29,465	39,287	226,591	156,574	(70,017)
5711	Advertising - Administrative	-	-	-	-	-	-	-
5712	Televised Meetings	-	-	-	-	-	-	-
5713	Joint Economic Marketing	-	-	-	-	-	-	-
5714	Advertising - Legal Notices	-	-	-	-	-	-	-
5715	Advertising - Directory	19,144	19,144	2,617	3,489	28,000	28,000	-
5716	Dues, Licenses, Permits	570	687	-	-	5,500	5,500	-
5720	Promotional Funds & Services	950	4,950	19,322	25,763	42,750	42,750	-
5721	Promotional Items	9,213	9,213	12,834	17,112	16,000	16,000	-
5722	Board Meeting Expense	-	-	-	-	-	-	-
5723	Customer Appreciation	4,295	37,363	19,681	26,241	45,000	45,000	-
5724	Community Participation	69,221	83,985	71,055	94,741	96,000	296,000	200,000
5726	Photographers/Film Processing/Slides	9,713	11,712	10,615	14,153	42,370	42,370	-
5727	Scholarship Fund	-	-	-	-	-	-	-
5750	Legal & Auditing	-	-	-	-	-	-	-
5760	Other Consultant Fees	3,390	3,419	3,390	4,520	6,000	6,000	-
5771	Safety Supplies and Equipment	-	-	-	-	500	500	-
5780	Police Officer Supplies	-	-	-	-	-	-	-
5810	Printing and Office Supplies	2,513	2,703	2,032	2,709	23,000	15,000	(8,000)
5811	Office Furniture	-	-	784	1,045	1,130	1,130	-
5812	Office Equipment Rental & Repair	-	-	-	-	-	-	-
5815	Postage	-	-	-	-	-	-	-
5820	Drafting & Survey Supplies	-	-	-	-	-	-	-
5830	Telephone	-	-	-	-	-	-	-
5832	Telephone - Mobile Phones	1,086	1,448	1,086	1,448	1,476	1,476	-
5848	Subscriptions, Books, Videos	-	-	245	327	2,000	2,000	-
5851	Software/Support Agreements	1,316	1,316	10,000	13,333	5,000	15,000	10,000
5852	Security Cameras Maintenance/Replacements	-	-	-	-	-	-	-
5854	Computer Hardware	390	390	280	373	5,500	5,500	-
5857	Internet Expenses	-	-	-	-	-	-	-
5858	On-Line Permit Administration	-	-	-	-	-	-	-
5859	Website & Hosting Costs	-	-	1,588	2,117	6,188	6,188	-
5880	Election	-	-	-	-	-	-	-
5883	Doubtful Accounts	-	-	-	-	-	-	-
5940	Reimbursable Damage Expenses	-	-	-	-	-	-	-
Total Trav/Promo/Prof/Off/Board/Oth Exp.		300,460	435,704	320,173	426,898	756,165	888,148	131,983
Total Indirect Expenses		495,113	703,446	518,224	690,967	1,042,626	1,171,994	129,368
Total Expenses		502,224	710,557	525,994	701,327	1,054,626	1,183,994	129,368
Operating Income Before Depreciation		(478,144)	(686,477)	(504,059)	(679,392)	(1,030,546)	(1,159,994)	(129,448)
6501	Depreciation Expense	-	-	-	-	-	-	-
Operating Income After Depreciation		(478,144)	(686,477)	(504,059)	(679,392)	(1,030,546)	(1,159,994)	(129,448)

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		Cargo Services & Foreign Trade Zone (FTZ)						BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025	FYE 2026	
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget	Recommended Budget	
Operating Division		Division 49	Division 49	Division 49	Division 49	Division 49	Division 49	
REVENUES								
3101	Harbor Fee - Vessel	-	-	-	-	-	-	-
3102	Harbor Fee - Barge	-	-	-	-	-	-	-
3111	Dockage	-	-	-	-	-	-	-
3115	Channel Closing Fee	-	-	-	-	-	-	-
3121	Wharfage - In	-	-	-	-	-	-	-
3122	Wharfage - Out	-	-	-	-	-	-	-
3125	Cargo Transfer	-	-	-	-	-	-	-
3128	Fuel Loaded	-	-	-	-	-	-	-
3129	Ship Stores Loaded	-	-	-	-	-	-	-
3144	Mobile Harbor Crane Revenues	-	-	-	-	-	-	-
3171	Storage	-	-	-	-	-	-	-
3400	Fishing Harbor - Storage Agreements	-	-	-	-	-	-	-
3401	Lease Rentals - Turning Basin	-	-	-	-	-	-	-
3402	Lease Rentals - Fishing Harbor	-	-	-	-	-	-	-
3403	Patio 22 - Storage Agreements	-	-	-	-	-	-	-
3404	Pyramid Yard - Storage Agreements	-	-	-	-	-	-	-
3405	Shed 15 West - Storage Agreement	-	-	-	-	-	-	-
3406	Lease Rentals - Shed 15 East - Storage	-	-	-	-	-	-	-
3410	Pipeline Transmissions - Throughput	-	-	-	-	-	-	-
3415	Patio Rentals - Lease Rentals	-	-	-	-	-	-	-
3431	Lease Rentals - Easements	-	-	-	-	-	-	-
3440	Salvage Revenues	-	-	-	-	-	-	-
3442	Landfill Credits	-	-	-	-	-	-	-
3447	Advertising Sales	-	-	-	-	-	-	-
3455	FTZ Service Fees	68,750	87,500	73,750	98,333	90,000	90,000	-
3500	Overweight Permits Revenue	204,638	268,920	187,002	249,336	275,000	270,000	(5,000)
3731	Reimbursable Damage Revenues	-	-	-	-	-	-	-
3741	RR Track Lease Rentals	-	-	-	-	-	-	-
3742	Franchise - Railroad Rev Share	-	-	-	-	-	-	-
3780	Security Surcharge - Dockage	-	-	-	-	-	-	-
3782	Security Surcharge - Wharfage	-	-	-	-	-	-	-
3781	Security Watching	-	-	-	-	-	-	-
3784	Port Entry Permits	366,715	429,596	313,501	418,001	400,000	494,400	94,400
3785	Fishing Harbor Security Revenue	-	-	-	-	-	-	-
3786	License and Permit Fees	16,500	22,900	14,500	19,333	9,900	14,000	4,100
3809	SRWA Water Credit	-	-	-	-	-	-	-
3810	Permit 1838 Diversion Credit	-	-	-	-	-	-	-
3811	Water Sold	-	-	-	-	-	-	-
3812	Water Connection - Vessel	-	-	-	-	-	-	-
3814	Rental of Hoses	-	-	-	-	-	-	-
3831	Fire Protection	-	-	-	-	-	-	-
3851	Sanitary System Revenue	-	-	-	-	-	-	-
Total Revenue		656,603	808,916	588,753	785,003	774,900	868,400	93,500
DIRECT EXPENSES								
Direct Labor								
4101	Wages - Operations	-	-	-	-	-	-	-
4102	Wages - Security	-	-	-	-	-	-	-
4103	Wages - Equipment Operation & Maint.	-	-	-	-	-	-	-
4104	Wages - Utility Operation	-	-	-	-	-	-	-
4106	Wages - Police	-	-	-	-	-	-	-
4140	Wages - Maintenance and Repair	-	-	-	-	-	-	-
4147	Wages - Operations Overtime	-	-	-	-	-	-	-
Total Direct Labor		-	-	-	-	-	-	-
Direct Materials								
4301	Materials - Operations	-	-	-	-	-	-	-
4310	Materials - Repair	-	-	-	-	-	-	-
4311	Materials - Fishing Harbor Dock Repairs	-	-	-	-	-	-	-

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		Cargo Services & Foreign Trade Zone (FTZ)						BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025	FYE 2026	
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget	Recommended Budget	
Operating Division		Division 49	Division 49	Division 49	Division 49	Division 49	Division 49	
4317	Materials - Police/Security Equip & Supplies	-	-	-	-	-	-	-
4325	Fuel & Oil	-	-	-	-	-	-	-
4328	Small Tools	-	-	-	-	-	-	-
4329	Materials-Disaster/Hurricane/Emergency	-	-	-	-	-	-	-
Total Direct Materials		-	-	-	-	-	-	-
Direct Services								
4330	Services Purchased	-	-	383	511	2,900	2,900	-
4333	Services Purchased - FH Security	-	-	-	-	-	-	-
4340	Services Purchased - Landfill	-	-	-	-	-	-	-
4357	Rental - Equipment	-	-	-	-	-	-	-
4375	Electricity	-	-	-	-	-	-	-
4376	Natural Gas	-	-	-	-	-	-	-
4377	Security Lights	-	-	-	-	-	-	-
4441	Potable Water Purchased	-	-	-	-	-	-	-
4442	SRWA Expenses	-	-	-	-	-	-	-
4450	Land Lease	-	-	-	-	-	-	-
4452	Agent & Stevedore Discount	-	-	-	-	-	-	-
4455	Lessee Refunds and Credits	-	-	-	-	-	-	-
Total Direct Services		-	-	383	511	2,900	2,900	-
Total Direct Expenses		-	-	383	511	2,900	2,900	-
INDIRECT EXPENSES								
Indirect Labor								
5150	Wages - Supervision	-	-	-	-	-	-	-
5160	Wages - Office	25,314	34,581	28,234	37,646	67,427	111,551	44,124
5161	Wages - Administrative Overtime	285	443	264	351	2,589	1,973	(616)
5170	Wages - Administrative	81,988	114,517	84,473	112,630	117,851	119,007	1,156
Total Indirect Labor		107,586	149,542	112,971	150,627	187,866	232,531	44,665
Payroll & Benefit Related Expenses								
5201	Social Security Taxes	1,916	2,649	8,186	10,914	14,479	17,896	3,417
5202	Texas Unemployment Taxes	209	209	115	153	252	252	-
5215	Worker's Compensation Insurance	30	57	318	424	412	743	331
5220	457 Voluntary Retirement Plan	768	1,061	3,155	4,206	4,384	8,464	4,080
5221	Retirement Plan Costs	1,881	2,736	11,181	14,908	17,501	10,575	(6,926)
5222	Medical Insurance	4,807	6,409	7,345	9,794	15,638	30,801	15,163
5223	Disability Insurance	233	313	806	1,075	1,682	2,098	416
5224	Group Travel Insurance	-	-	-	-	-	-	-
5225	Group Life Insurance	70	94	207	276	455	578	123
5526	Unfunded ER add contr	-	-	-	-	-	-	-
5234	Fringe Wages - Injury	-	-	-	-	-	-	-
5235	Fringe Wages - Other	-	-	-	-	-	-	-
5236	Fringe Wages - Christmas Bonus	-	351	-	-	1,406	1,406	-
5237	Employee Benefit- Accrued Vacation	-	-	-	-	-	-	-
5238	Employee Benefit - Accrued Sick Leave	-	-	-	-	-	-	-
Total Payroll Related Expenses		9,914	13,879	31,312	41,750	56,209	72,812	16,603
Service Fees								
5460	Insurance - Property	-	-	-	-	-	-	-
5461	Insurance - Liability	-	-	-	-	-	-	-
5462	Insurance - Risk Management Fees	-	-	-	-	-	-	-
Total Service Fees		-	-	-	-	-	-	-
Travel/Promotional/Other Expenses								
5705	Administrative Travel	-	-	-	-	-	-	-
5706	Travel & Entertainment - Business Dev.	4,080	4,181	6,068	8,091	10,000	10,000	-
5707	Commissioner Travel	-	-	-	-	-	-	-
5241	Employee Expense	-	-	-	-	-	-	-

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		Cargo Services & Foreign Trade Zone (FTZ)					FYE 2026 Recommended Budget	BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025		
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget		
Operating Division		Division 49	Division 49	Division 49	Division 49	Division 49	Division 49	
5242	Uniform Expense	-	-	-	-	-	-	-
5243	Professional Development	-	125	799	1,065	2,500	2,500	-
5245	Safety Shoes Expense	108	108	-	-	480	480	-
5246	Tuition Reimbursement Program	-	-	-	-	-	-	-
5708	Advertising - Institutional	-	-	-	-	-	-	-
5709	Advertising - Trade	-	-	-	-	-	-	-
5710	Advertising - Promotional	-	-	-	-	-	-	-
5711	Advertising - Administrative	-	-	-	-	-	-	-
5712	Televised Meetings	-	-	-	-	-	-	-
5713	Joint Economic Marketing	-	-	-	-	-	-	-
5714	Advertising - Legal Notices	-	-	-	-	-	-	-
5715	Advertising - Directory	-	-	-	-	-	-	-
5716	Dues, Licenses, Permits	500	1,750	1,325	1,767	5,325	5,500	175
5720	Promotional Funds & Services	-	-	-	-	5,000	5,000	-
5721	Promotional Items	-	-	-	-	-	-	-
5722	Board Meeting Expense	-	-	-	-	-	-	-
5723	Customer Appreciation	-	-	-	-	-	-	-
5724	Community Participation	-	-	-	-	-	-	-
5726	Photographers/Film Processing/Slides	-	-	-	-	-	-	-
5727	Scholarship Fund	-	-	-	-	-	-	-
5750	Legal & Auditing	-	-	-	-	10,000	10,000	-
5760	Other Consultant Fees	-	-	-	-	-	-	-
5771	Safety Supplies and Equipment	-	-	-	-	-	-	-
5780	Police Officer Supplies	-	-	-	-	-	-	-
5810	Printing and Office Supplies	-	-	14,837	19,783	30,029	25,000	(5,029)
5811	Office Furniture	-	-	97	129	150	400	250
5812	Office Equipment Rental & Repair	-	-	-	-	-	-	-
5815	Postage	-	-	-	-	-	-	-
5820	Drafting & Survey Supplies	-	-	-	-	-	-	-
5830	Telephone	-	-	-	-	-	-	-
5832	Telephone - Mobile Phones	-	-	204	272	1,080	1,080	-
5848	Subscriptions, Books, Videos	-	-	-	-	-	-	-
5851	Software/Support Agreements	273	273	-	-	-	-	-
5852	Security Cameras Maintenance/Replacements	-	-	-	-	-	-	-
5854	Computer Hardware	-	-	-	-	4,200	4,200	-
5857	Internet Expenses	-	-	-	-	-	-	-
5858	On-Line Permit Administration	-	119,520	83,112	110,816	122,222	120,000	(2,222)
5859	Website & Hosting Costs	-	-	-	-	-	-	-
5880	Election	-	-	-	-	-	-	-
5883	Doubtful Accounts	-	-	-	-	-	-	-
5940	Reimbursable Damage Expenses	-	-	-	-	-	-	-
Total Trav/Promo/Prof/Off/Board/Oth Exp.		4,962	125,958	106,443	141,923	190,986	184,160	(6,826)
Total Indirect Expenses		122,461	289,379	250,726	334,300	435,061	489,502	54,442
Total Expenses		122,461	289,379	251,109	334,811	437,961	492,402	54,442
Operating Income Before Depreciation		534,141	519,537	337,644	450,192	336,939	375,998	39,058
6501	Depreciation Expense	-	-	-	-	-	-	-
Operating Income After Depreciation		534,141	519,537	337,644	450,192	336,939	375,998	39,058

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		Facilities Maintenance					FYE 2026 Recommended Budget	BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025		
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget		
Operating Division		Division 51	Division 51	Division 51	Division 51	Division 51	Division 51	
REVENUES								
3101	Harbor Fee - Vessel	-	-	-	-	-	-	-
3102	Harbor Fee - Barge	-	-	-	-	-	-	-
3111	Dockage	-	-	-	-	-	-	-
3115	Channel Closing Fee	-	-	-	-	-	-	-
3121	Wharfage - In	-	-	-	-	-	-	-
3122	Wharfage - Out	-	-	-	-	-	-	-
3125	Cargo Transfer	-	-	-	-	-	-	-
3128	Fuel Loaded	-	-	-	-	-	-	-
3129	Ship Stores Loaded	-	-	-	-	-	-	-
3144	Mobile Harbor Crane Revenues	-	-	-	-	-	-	-
3171	Storage	-	-	-	-	-	-	-
3400	Fishing Harbor - Storage Agreements	-	-	-	-	-	-	-
3401	Lease Rentals - Turning Basin	-	-	-	-	-	-	-
3402	Lease Rentals - Fishing Harbor	-	-	-	-	-	-	-
3403	Patio 22 - Storage Agreements	-	-	-	-	-	-	-
3404	Pyramid Yard - Storage Agreements	-	-	-	-	-	-	-
3405	Shed 15 West - Storage Agreement	-	-	-	-	-	-	-
3406	Lease Rentals - Shed 15 East - Storage	-	-	-	-	-	-	-
3410	Pipeline Transmissions - Throughput	-	-	-	-	-	-	-
3415	Patio Rentals - Lease Rentals	-	-	-	-	-	-	-
3431	Lease Rentals - Easements	-	-	-	-	-	-	-
3440	Salvage Revenues	31,321	30,204	13,945	18,593	50,000	50,000	-
3442	Landfill Credits	-	-	-	-	-	-	-
3447	Advertising Sales	-	-	-	-	-	-	-
3455	FTZ Service Fees	-	-	-	-	-	-	-
3500	Overweight Permits Revenue	-	-	-	-	-	-	-
3731	Reimbursable Damage Revenues	120,866	146,521	103,297	137,730	63,000	63,000	-
3741	RR Track Lease Rentals	-	-	-	-	-	-	-
3742	Franchise - Railroad Rev Share	-	-	-	-	-	-	-
3780	Security Surcharge - Dockage	-	-	-	-	-	-	-
3782	Security Surcharge - Wharfage	-	-	-	-	-	-	-
3781	Security Watching	-	-	-	-	-	-	-
3784	Port Entry Permits	-	-	-	-	-	-	-
3785	Fishing Harbor Security Revenue	-	-	-	-	-	-	-
3786	License and Permit Fees	-	-	-	-	-	-	-
3809	SRWA Water Credit	-	-	-	-	-	-	-
3810	Permit 1838 Diversion Credit	-	-	-	-	-	-	-
3811	Water Sold	-	-	-	-	-	-	-
3812	Water Connection - Vessel	-	-	-	-	-	-	-
3814	Rental of Hoses	-	-	-	-	-	-	-
3831	Fire Protection	-	-	-	-	-	-	-
3851	Sanitary System Revenue	-	-	-	-	-	-	-
Total Revenue		152,187	176,724	117,242	156,323	113,000	113,000	-
DIRECT EXPENSES								
Direct Labor								
4101	Wages - Operations	343,327	483,152	361,613	482,151	579,002	622,736	43,734
4102	Wages - Security	-	-	-	-	-	-	-
4103	Wages - Equipment Operation & Maint.	258,184	352,127	242,942	323,922	335,667	368,447	32,780
4104	Wages - Utility Operation	-	-	-	-	-	-	-
4106	Wages - Police	-	-	-	-	-	-	-
4140	Wages - Maintenance and Repair	586,032	837,879	605,835	807,780	892,280	907,226	14,946
4147	Wages - Operations Overtime	93,170	119,068	85,814	114,419	174,460	140,993	(33,467)
Total Direct Labor		1,280,713	1,792,225	1,296,204	1,728,272	1,981,410	2,039,403	57,993
Direct Materials								
4301	Materials - Operations	325,510	432,328	362,294	483,058	483,225	440,000	(43,225)
4310	Materials - Repair	355,417	491,894	351,794	469,059	492,000	489,000	(3,000)
4311	Materials - Fishing Harbor Dock Repairs	-	-	-	-	50,000	100,000	50,000

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		Facilities Maintenance						BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025	FYE 2026	
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget	Recommended Budget	
Operating Division		Division 51	Division 51	Division 51	Division 51	Division 51	Division 51	
4317	Materials - Police/Security Equip & Supplies	-	-	-	-	-	-	-
4325	Fuel & Oil	226,440	284,180	196,708	262,277	330,000	330,000	-
4328	Small Tools	20,354	24,679	27,129	36,172	30,000	60,000	30,000
4329	Materials-Disaster/Hurricane/Emergency	8,539	8,539	3,642	4,856	20,000	20,000	-
Total Direct Materials		936,260	1,241,620	941,567	1,255,422	1,405,225	1,439,000	33,775
Direct Services								
4330	Services Purchased	120,166	409,627	193,474	257,965	309,409	317,409	8,000
4333	Services Purchased - FH Security	-	-	-	-	-	-	-
4340	Services Purchased - Landfill	-	45,831	25,874	34,499	60,000	60,000	-
4357	Rental - Equipment	10,792	21,342	12,034	16,046	40,000	40,000	-
4375	Electricity	-	-	-	-	100	100	-
4376	Natural Gas	-	-	-	-	-	-	-
4377	Security Lights	-	-	-	-	-	-	-
4441	Potable Water Purchased	-	-	-	-	-	-	-
4442	SRWA Expenses	-	-	-	-	-	-	-
4450	Land Lease	-	-	-	-	-	-	-
4452	Agent & Stevedore Discount	-	-	-	-	-	-	-
4455	Lessee Refunds and Credits	-	-	-	-	-	-	-
Total Direct Services		130,958	476,800	231,382	308,510	409,509	417,509	8,000
Total Direct Expenses		2,347,931	3,510,645	2,469,153	3,292,204	3,796,144	3,895,912	99,768
INDIRECT EXPENSES								
Indirect Labor								
5150	Wages - Supervision	146,776	201,485	148,754	198,339	226,606	280,602	53,996
5160	Wages - Office	25,279	27,891	26,562	35,416	50,482	68,841	18,359
5161	Wages - Administrative Overtime	7,108	8,539	6,151	8,202	15,816	12,401	(3,415)
5170	Wages - Administrative	74,900	103,552	95,977	127,969	107,548	92,022	(15,526)
Total Indirect Labor		254,062	341,468	277,444	369,926	400,452	453,865	53,413
Payroll & Benefit Related Expenses								
5201	Social Security Taxes	117,612	161,208	118,367	157,822	183,664	192,187	8,523
5202	Texas Unemployment Taxes	5,897	6,219	3,133	4,178	3,654	3,402	(252)
5215	Worker's Compensation Insurance	36,176	64,757	56,852	75,803	73,933	110,463	36,530
5220	457 Voluntary Retirement Plan	25,247	34,707	26,101	34,802	58,428	88,327	29,899
5221	Retirement Plan Costs	163,524	216,717	173,980	231,974	238,210	122,635	(115,575)
5222	Medical Insurance	212,489	283,545	149,681	199,575	269,525	400,411	130,886
5223	Disability Insurance	13,496	18,022	10,776	14,368	20,239	21,592	1,353
5224	Group Travel Insurance	62	82	62	82	82	82	-
5225	Group Life Insurance	3,749	5,014	3,165	4,221	5,788	6,167	379
5526	Unfunded ER add contr	-	-	-	-	-	-	-
5234	Fringe Wages - Injury	7,371	8,426	3,554	4,739	11,020	10,070	(950)
5235	Fringe Wages - Other	-	-	873	1,164	1,000	1,000	-
5236	Fringe Wages - Christmas Bonus	-	15,155	-	-	18,981	18,981	-
5237	Employee Benefit- Accrued Vacation	-	-	-	-	-	-	-
5238	Employee Benefit - Accrued Sick Leave	-	-	-	-	-	-	-
Total Payroll Related Expenses		585,622	813,852	546,545	728,728	884,524	975,316	90,792
Service Fees								
5460	Insurance - Property	-	-	-	-	-	-	-
5461	Insurance - Liability	-	-	-	-	-	-	-
5462	Insurance - Risk Management Fees	-	-	-	-	-	-	-
Total Service Fees		-	-	-	-	-	-	-
Travel/Promotional/Other Expenses								
5705	Administrative Travel	270	483	3,539	4,719	6,000	16,000	10,000
5706	Travel & Entertainment - Business Dev.	-	-	-	-	-	-	-
5707	Commissioner Travel	-	-	-	-	-	-	-
5241	Employee Expense	-	-	-	-	-	-	-

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		Facilities Maintenance					FYE 2026 Recommended Budget	BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025		
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget		
Operating Division		Division 51	Division 51	Division 51	Division 51	Division 51	Division 51	
5242	Uniform Expense	7,722	10,633	7,990	10,653	12,032	13,060	1,028
5243	Professional Development	855	1,140	1,260	1,680	5,000	20,000	15,000
5245	Safety Shoes Expense	2,023	3,411	3,029	4,039	6,480	6,480	-
5246	Tuition Reimbursement Program	-	-	-	-	4,000	4,000	-
5708	Advertising - Institutional	-	-	-	-	-	-	-
5709	Advertising - Trade	-	-	-	-	-	-	-
5710	Advertising - Promotional	-	-	-	-	-	-	-
5711	Advertising - Administrative	-	-	-	-	-	-	-
5712	Televised Meetings	-	-	-	-	-	-	-
5713	Joint Economic Marketing	-	-	-	-	-	-	-
5714	Advertising - Legal Notices	-	-	-	-	-	-	-
5715	Advertising - Directory	-	-	-	-	-	-	-
5716	Dues, Licenses, Permits	5,143	5,257	5,967	7,956	7,700	9,700	2,000
5720	Promotional Funds & Services	-	-	-	-	-	-	-
5721	Promotional Items	-	-	-	-	-	-	-
5722	Board Meeting Expense	-	-	-	-	-	-	-
5723	Customer Appreciation	-	-	-	-	-	-	-
5724	Community Participation	-	-	-	-	-	-	-
5726	Photographers/Film Processing/Slides	-	-	-	-	-	-	-
5727	Scholarship Fund	-	-	-	-	-	-	-
5750	Legal & Auditing	-	-	-	-	-	-	-
5760	Other Consultant Fees	-	-	-	-	-	-	-
5771	Safety Supplies and Equipment	23,723	31,327	13,001	17,335	45,000	45,000	-
5780	Police Officer Supplies	-	-	-	-	-	-	-
5810	Printing and Office Supplies	4,414	5,422	4,071	5,428	8,000	8,000	-
5811	Office Furniture	10,247	10,278	6,785	9,046	7,500	7,500	-
5812	Office Equipment Rental & Repair	-	-	-	-	-	-	-
5815	Postage	-	-	-	-	-	-	-
5820	Drafting & Survey Supplies	-	-	-	-	-	-	-
5830	Telephone	-	-	-	-	-	-	-
5832	Telephone - Mobile Phones	4,878	6,436	4,488	5,984	6,504	6,504	-
5848	Subscriptions, Books, Videos	-	-	-	-	300	300	-
5851	Software/Support Agreements	2,957	3,276	2,712	3,616	2,800	7,800	5,000
5852	Security Cameras Maintenance/Replacements	-	-	-	-	-	-	-
5854	Computer Hardware	5,165	7,890	380	507	6,000	6,000	-
5857	Internet Expenses	-	-	-	-	-	-	-
5858	On-Line Permit Administration	-	-	-	-	-	-	-
5859	Website & Hosting Costs	-	-	-	-	-	-	-
5880	Election	-	-	-	-	-	-	-
5883	Doubtful Accounts	-	-	-	-	-	-	-
5940	Reimbursable Damage Expenses	104,539	125,221	79,618	106,157	55,385	55,385	-
Total Trav/Promo/Prof/Off/Board/Oth Exp.		171,936	210,774	132,839	177,120	172,700	205,729	33,028
Total Indirect Expenses		1,011,621	1,366,095	956,828	1,275,774	1,457,676	1,634,910	177,234
Total Expenses		3,359,551	4,876,739	3,425,981	4,567,978	5,253,820	5,530,822	277,002
Operating Income Before Depreciation		(3,207,364)	(4,700,015)	(3,308,739)	(4,411,655)	(5,140,820)	(5,417,822)	(277,002)
6501	Depreciation Expense	-	-	-	-	-	-	-
Operating Income After Depreciation		(3,207,364)	(4,700,015)	(3,308,739)	(4,411,655)	(5,140,820)	(5,417,822)	(277,002)

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		Utility Services						BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025	FYE 2026	
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget	Recommended Budget	
Operating Division		Division 53	Division 53	Division 53	Division 53	Division 53	Division 53	
REVENUES								
3101	Harbor Fee - Vessel	-	-	-	-	-	-	-
3102	Harbor Fee - Barge	-	-	-	-	-	-	-
3111	Dockage	-	-	-	-	-	-	-
3115	Channel Closing Fee	-	-	-	-	-	-	-
3121	Wharfage - In	-	-	-	-	-	-	-
3122	Wharfage - Out	-	-	-	-	-	-	-
3125	Cargo Transfer	-	-	-	-	-	-	-
3128	Fuel Loaded	-	-	-	-	-	-	-
3129	Ship Stores Loaded	-	-	-	-	-	-	-
3144	Mobile Harbor Crane Revenues	-	-	-	-	-	-	-
3171	Storage	-	-	-	-	-	-	-
3400	Fishing Harbor - Storage Agreements	-	-	-	-	-	-	-
3401	Lease Rentals - Turning Basin	-	-	-	-	-	-	-
3402	Lease Rentals - Fishing Harbor	-	-	-	-	-	-	-
3403	Patio 22 - Storage Agreements	-	-	-	-	-	-	-
3404	Pyramid Yard - Storage Agreements	-	-	-	-	-	-	-
3405	Shed 15 West - Storage Agreement	-	-	-	-	-	-	-
3406	Lease Rentals - Shed 15 East - Storage	-	-	-	-	-	-	-
3410	Pipeline Transmissions - Throughput	-	-	-	-	-	-	-
3415	Patio Rentals - Lease Rentals	-	-	-	-	-	-	-
3431	Lease Rentals - Easements	-	-	-	-	-	-	-
3440	Salvage Revenues	-	-	-	-	-	-	-
3442	Landfill Credits	-	-	-	-	-	-	-
3447	Advertising Sales	-	-	-	-	-	-	-
3455	FTZ Service Fees	-	-	-	-	-	-	-
3500	Overweight Permits Revenue	-	-	-	-	-	-	-
3731	Reimbursable Damage Revenues	-	-	-	-	-	-	-
3741	RR Track Lease Rentals	-	-	-	-	-	-	-
3742	Franchise - Railroad Rev Share	-	-	-	-	-	-	-
3780	Security Surcharge - Dockage	-	-	-	-	-	-	-
3782	Security Surcharge - Wharfage	-	-	-	-	-	-	-
3781	Security Watching	-	-	-	-	-	-	-
3784	Port Entry Permits	-	-	-	-	-	-	-
3785	Fishing Harbor Security Revenue	-	-	-	-	-	-	-
3786	License and Permit Fees	-	-	-	-	-	-	-
3809	SRWA Water Credit	-	-	-	-	-	-	-
3810	Permit 1838 Diversion Credit	37,895	45,642	39,789	53,052	38,000	38,000	-
3811	Water Sold	494,800	694,230	441,227	588,302	561,000	561,000	-
3812	Water Connection - Vessel	-	-	-	-	-	-	-
3814	Rental of Hoses	-	-	-	-	-	-	-
3831	Fire Protection	31,662	42,216	31,662	42,216	40,000	40,000	-
3851	Sanitary System Revenue	135,946	180,166	110,472	147,296	170,000	170,000	-
Total Revenue		700,303	962,254	623,149	830,866	809,000	809,000	-
DIRECT EXPENSES								
Direct Labor								
4101	Wages - Operations	-	-	-	-	-	-	-
4102	Wages - Security	-	-	-	-	-	-	-
4103	Wages - Equipment Operation & Maint.	-	-	-	-	-	-	-
4104	Wages - Utility Operation	91,091	115,799	79,675	106,233	147,036	198,600	51,564
4106	Wages - Police	-	-	-	-	-	-	-
4140	Wages - Maintenance and Repair	-	-	-	-	-	-	-
4147	Wages - Operations Overtime	3,675	7,779	8,196	10,928	15,586	14,667	(919)
Total Direct Labor		94,766	123,578	87,871	117,161	162,622	213,267	50,645
Direct Materials								
4301	Materials - Operations	170,856	197,585	74,931	99,908	230,000	230,000	-
4310	Materials - Repair	109,982	128,074	63,031	84,041	175,000	178,000	3,000
4311	Materials - Fishing Harbor Dock Repairs	-	-	-	-	-	-	-

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		Utility Services						BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025	FYE 2026	
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget	Recommended Budget	
Operating Division		Division 53	Division 53	Division 53	Division 53	Division 53	Division 53	
4317	Materials - Police/Security Equip & Supplies	-	-	-	-	-	-	-
4325	Fuel & Oil	-	-	-	-	-	-	-
4328	Small Tools	3,358	3,757	1,336	1,781	12,000	20,000	8,000
4329	Materials-Disaster/Hurricane/Emergency	1,956	1,956	-	-	2,000	8,000	6,000
Total Direct Materials		286,153	331,372	139,297	185,730	419,000	436,000	17,000
Direct Services								
4330	Services Purchased	48,557	232,455	57,133	76,177	231,000	230,000	(1,000)
4333	Services Purchased - FH Security	-	-	-	-	-	-	-
4340	Services Purchased - Landfill	-	-	-	-	-	-	-
4357	Rental - Equipment	-	-	-	-	5,000	15,000	10,000
4375	Electricity	262,525	340,156	230,212	306,949	365,000	365,000	-
4376	Natural Gas	-	-	-	-	-	-	-
4377	Security Lights	87,334	111,211	66,075	88,100	124,500	124,500	-
4441	Potable Water Purchased	524,266	813,389	535,022	713,363	817,856	749,031	(68,825)
4442	SRWA Expenses	-	-	-	-	-	-	-
4450	Land Lease	-	-	-	-	-	-	-
4452	Agent & Stevedore Discount	-	-	-	-	-	-	-
4455	Lessee Refunds and Credits	-	-	-	-	-	-	-
Total Direct Services		922,682	1,497,211	888,442	1,184,589	1,543,356	1,483,531	(59,825)
Total Direct Expenses		1,303,601	1,952,162	1,115,610	1,487,480	2,124,978	2,132,798	7,820
INDIRECT EXPENSES								
Indirect Labor								
5150	Wages - Supervision	-	-	1,984	2,645	23,097	65,580	42,484
5160	Wages - Office	-	-	-	-	-	-	-
5161	Wages - Administrative Overtime	-	-	-	-	-	-	-
5170	Wages - Administrative	-	-	-	-	-	-	-
Total Indirect Labor		-	-	1,984	2,645	23,097	65,580	42,484
Payroll & Benefit Related Expenses								
5201	Social Security Taxes	7,187	9,432	6,840	9,120	14,369	21,493	7,124
5202	Texas Unemployment Taxes	640	640	185	247	378	378	-
5215	Worker's Compensation Insurance	2,856	5,109	3,354	4,472	4,360	9,630	5,270
5220	457 Voluntary Retirement Plan	2,801	3,686	2,250	3,000	3,768	9,398	5,630
5221	Retirement Plan Costs	11,270	15,212	9,075	12,100	12,338	9,313	(3,025)
5222	Medical Insurance	13,353	16,557	3,689	4,919	21,157	42,351	21,194
5223	Disability Insurance	776	976	481	642	1,874	2,692	818
5224	Group Travel Insurance	-	-	-	-	-	-	-
5225	Group Life Insurance	226	283	143	191	522	748	227
5526	Unfunded ER add contr	-	-	-	-	-	-	-
5234	Fringe Wages - Injury	-	-	-	-	240	240	-
5235	Fringe Wages - Other	-	-	-	-	-	-	-
5236	Fringe Wages - Christmas Bonus	-	703	-	-	2,109	2,109	-
5237	Employee Benefit- Accrued Vacation	-	-	-	-	-	-	-
5238	Employee Benefit - Accrued Sick Leave	-	-	-	-	-	-	-
Total Payroll Related Expenses		39,109	52,599	26,018	34,691	61,115	98,354	37,238
Service Fees								
5460	Insurance - Property	-	-	-	-	-	-	-
5461	Insurance - Liability	-	-	-	-	-	-	-
5462	Insurance - Risk Management Fees	-	-	-	-	-	-	-
Total Service Fees		-	-	-	-	-	-	-
Travel/Promotional/Other Expenses								
5705	Administrative Travel	-	-	-	-	5,000	10,000	5,000
5706	Travel & Entertainment - Business Dev.	-	-	-	-	-	-	-
5707	Commissioner Travel	-	-	-	-	-	-	-
5241	Employee Expense	-	-	-	-	-	-	-

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		Utility Services					FYE 2026 Recommended Budget	BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025		
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget		
Operating Division		Division 53	Division 53	Division 53	Division 53	Division 53	Division 53	
5242	Uniform Expense	-	-	-	-	1,303	1,870	567
5243	Professional Development	1,065	1,100	400	533	5,000	10,000	5,000
5245	Safety Shoes Expense	280	280	439	586	720	720	-
5246	Tuition Reimbursement Program	-	-	-	-	-	-	-
5708	Advertising - Institutional	-	-	-	-	-	-	-
5709	Advertising - Trade	-	-	-	-	-	-	-
5710	Advertising - Promotional	-	-	-	-	-	-	-
5711	Advertising - Administrative	-	-	-	-	-	-	-
5712	Televised Meetings	-	-	-	-	-	-	-
5713	Joint Economic Marketing	-	-	-	-	-	-	-
5714	Advertising - Legal Notices	-	-	-	-	-	-	-
5715	Advertising - Directory	-	-	-	-	-	-	-
5716	Dues, Licenses, Permits	510	9,065	872	1,163	11,000	11,800	800
5720	Promotional Funds & Services	-	-	-	-	-	-	-
5721	Promotional Items	-	-	-	-	-	-	-
5722	Board Meeting Expense	-	-	-	-	-	-	-
5723	Customer Appreciation	-	-	-	-	-	-	-
5724	Community Participation	-	-	-	-	-	-	-
5726	Photographers/Film Processing/Slides	-	-	-	-	-	-	-
5727	Scholarship Fund	-	-	-	-	-	-	-
5750	Legal & Auditing	-	-	-	-	-	-	-
5760	Other Consultant Fees	-	-	-	-	-	-	-
5771	Safety Supplies and Equipment	-	-	-	-	1,000	1,000	-
5780	Police Officer Supplies	-	-	-	-	-	-	-
5810	Printing and Office Supplies	249	249	581	775	800	800	-
5811	Office Furniture	-	-	-	-	-	-	-
5812	Office Equipment Rental & Repair	-	-	-	-	-	-	-
5815	Postage	-	-	-	-	-	-	-
5820	Drafting & Survey Supplies	-	-	-	-	-	-	-
5830	Telephone	-	-	-	-	-	-	-
5832	Telephone - Mobile Phones	-	-	-	-	-	-	-
5848	Subscriptions, Books, Videos	-	-	-	-	-	-	-
5851	Software/Support Agreements	-	-	-	-	-	-	-
5852	Security Cameras Maintenance/Replacements	-	-	-	-	-	-	-
5854	Computer Hardware	-	-	-	-	5,000	7,000	2,000
5857	Internet Expenses	-	-	-	-	-	-	-
5858	On-Line Permit Administration	-	-	-	-	-	-	-
5859	Website & Hosting Costs	-	-	-	-	-	-	-
5880	Election	-	-	-	-	-	-	-
5883	Doubtful Accounts	-	-	-	-	-	-	-
5940	Reimbursable Damage Expenses	-	-	-	-	-	-	-
Total Trav/Promo/Prof/Off/Board/Oth Exp.		2,105	10,694	2,293	3,057	29,823	43,190	13,367
Total Indirect Expenses		41,214	63,293	30,295	40,393	114,035	207,124	93,089
Total Expenses		1,344,815	2,015,455	1,145,905	1,527,873	2,239,014	2,339,922	100,908
Operating Income Before Depreciation		(644,512)	(1,053,201)	(522,756)	(697,007)	(1,430,014)	(1,530,922)	(100,908)
6501	Depreciation Expense	-	-	-	-	-	-	-
Operating Income After Depreciation		(644,512)	(1,053,201)	(522,756)	(697,007)	(1,430,014)	(1,530,922)	(100,908)

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		Mobile Harbor Crane Operations						BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025	FYE 2026	
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget	Recommended Budget	
Operating Division		Division 55	Division 55	Division 55	Division 55	Division 55	Division 55	
REVENUES								
3101	Harbor Fee - Vessel	-	-	-	-	-	-	-
3102	Harbor Fee - Barge	-	-	-	-	-	-	-
3111	Dockage	-	-	-	-	-	-	-
3115	Channel Closing Fee	-	-	-	-	-	-	-
3121	Wharfage - In	-	-	-	-	-	-	-
3122	Wharfage - Out	-	-	-	-	-	-	-
3125	Cargo Transfer	-	-	-	-	-	-	-
3128	Fuel Loaded	-	-	-	-	-	-	-
3129	Ship Stores Loaded	-	-	-	-	-	-	-
3144	Mobile Harbor Crane Revenues	1,556,631	2,123,493	1,270,787	1,694,382	1,450,000	1,900,000	450,000
3171	Storage	-	-	-	-	-	-	-
3400	Fishing Harbor - Storage Agreements	-	-	-	-	-	-	-
3401	Lease Rentals - Turning Basin	-	-	-	-	-	-	-
3402	Lease Rentals - Fishing Harbor	-	-	-	-	-	-	-
3403	Patio 22 - Storage Agreements	-	-	-	-	-	-	-
3404	Pyramid Yard - Storage Agreements	-	-	-	-	-	-	-
3405	Shed 15 West - Storage Agreement	-	-	-	-	-	-	-
3406	Lease Rentals - Shed 15 East - Storage	-	-	-	-	-	-	-
3410	Pipeline Transmissions - Throughput	-	-	-	-	-	-	-
3415	Patio Rentals - Lease Rentals	-	-	-	-	-	-	-
3431	Lease Rentals - Easements	-	-	-	-	-	-	-
3440	Salvage Revenues	-	-	-	-	-	-	-
3442	Landfill Credits	-	-	-	-	-	-	-
3447	Advertising Sales	-	-	-	-	-	-	-
3455	FTZ Service Fees	-	-	-	-	-	-	-
3500	Overweight Permits Revenue	-	-	-	-	-	-	-
3731	Reimbursable Damage Revenues	-	-	-	-	-	-	-
3741	RR Track Lease Rentals	-	-	-	-	-	-	-
3742	Franchise - Railroad Rev Share	-	-	-	-	-	-	-
3780	Security Surcharge - Dockage	-	-	-	-	-	-	-
3782	Security Surcharge - Wharfage	-	-	-	-	-	-	-
3781	Security Watching	-	-	-	-	-	-	-
3784	Port Entry Permits	-	-	-	-	-	-	-
3785	Fishing Harbor Security Revenue	-	-	-	-	-	-	-
3786	License and Permit Fees	-	-	-	-	-	-	-
3809	SRWA Water Credit	-	-	-	-	-	-	-
3810	Permit 1838 Diversion Credit	-	-	-	-	-	-	-
3811	Water Sold	-	-	-	-	-	-	-
3812	Water Connection - Vessel	-	-	-	-	-	-	-
3814	Rental of Hoses	-	-	-	-	-	-	-
3831	Fire Protection	-	-	-	-	-	-	-
3851	Sanitary System Revenue	-	-	-	-	-	-	-
	Total Revenue	1,556,631	2,123,493	1,270,787	1,694,382	1,450,000	1,900,000	450,000
DIRECT EXPENSES								
Direct Labor								
4101	Wages - Operations	-	-	-	-	-	-	-
4102	Wages - Security	-	-	-	-	-	-	-
4103	Wages - Equipment Operation & Maint.	349,407	472,190	297,908	397,210	439,123	472,269	33,146
4104	Wages - Utility Operation	-	-	-	-	-	-	-
4106	Wages - Police	-	-	-	-	-	-	-
4140	Wages - Maintenance and Repair	-	-	-	-	-	-	-
4147	Wages - Operations Overtime	156,803	212,542	116,693	155,590	141,360	181,328	39,968
	Total Direct Labor	506,211	684,733	414,600	552,800	580,483	653,597	73,114
Direct Materials								
4301	Materials - Operations	19,777	33,190	51,077	68,103	55,000	85,000	30,000
4310	Materials - Repair	233,235	272,862	71,558	95,411	250,000	250,000	-
4311	Materials - Fishing Harbor Dock Repairs	-	-	-	-	-	-	-

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		Mobile Harbor Crane Operations						BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025	FYE 2026	
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget	Recommended Budget	
Operating Division		Division 55	Division 55	Division 55	Division 55	Division 55	Division 55	
4317	Materials - Police/Security Equip & Supplies	-	-	-	-	-	-	-
4325	Fuel & Oil	150,767	213,438	121,538	162,051	275,000	275,000	-
4328	Small Tools	1,379	1,938	505	673	10,000	10,000	-
4329	Materials-Disaster/Hurricane/Emergency	-	-	136	181	2,000	2,000	-
Total Direct Materials		405,159	521,428	244,815	326,419	592,000	622,000	30,000
Direct Services								
4330	Services Purchased	61,564	85,026	55,167	73,556	125,000	125,000	-
4333	Services Purchased - FH Security	-	-	-	-	-	-	-
4340	Services Purchased - Landfill	-	-	-	-	-	-	-
4357	Rental - Equipment	-	-	-	-	25,000	25,000	-
4375	Electricity	-	-	-	-	-	-	-
4376	Natural Gas	-	-	-	-	-	-	-
4377	Security Lights	-	-	-	-	-	-	-
4441	Potable Water Purchased	-	-	-	-	-	-	-
4442	SRWA Expenses	-	-	-	-	-	-	-
4450	Land Lease	-	-	-	-	-	-	-
4452	Agent & Stevedore Discount	-	-	-	-	-	-	-
4455	Lessee Refunds and Credits	-	-	-	-	-	-	-
Total Direct Services		61,564	85,026	55,167	73,556	150,000	150,000	-
Total Direct Expenses		972,933	1,291,187	714,582	952,775	1,322,483	1,425,597	103,114
INDIRECT EXPENSES								
Indirect Labor								
5150	Wages - Supervision	21,091	22,192	-	-	58,413	59,273	859
5160	Wages - Office	-	-	-	-	-	-	-
5161	Wages - Administrative Overtime	5,536	5,536	-	-	-	-	-
5170	Wages - Administrative	-	-	-	-	-	-	-
Total Indirect Labor		26,628	27,728	-	-	58,413	59,273	859
Payroll & Benefit Related Expenses								
5201	Social Security Taxes	40,433	54,323	31,281	41,709	49,144	54,803	5,659
5202	Texas Unemployment Taxes	731	731	481	641	671	630	(41)
5215	Worker's Compensation Insurance	15,485	28,554	14,193	18,925	18,454	29,610	11,156
5220	457 Voluntary Retirement Plan	12,599	16,798	9,091	12,122	16,002	24,902	8,900
5221	Retirement Plan Costs	59,440	80,254	52,787	70,383	69,968	35,871	(34,097)
5222	Medical Insurance	47,992	63,957	29,355	39,140	50,133	74,435	24,302
5223	Disability Insurance	3,480	4,588	2,383	3,177	4,616	4,905	289
5224	Group Travel Insurance	-	-	-	-	-	-	-
5225	Group Life Insurance	962	1,270	696	929	1,274	1,354	81
5526	Unfunded ER add contr	-	-	-	-	-	-	-
5234	Fringe Wages - Injury	2,214	2,821	2,214	2,952	4,950	4,500	(450)
5235	Fringe Wages - Other	-	-	-	-	-	-	-
5236	Fringe Wages - Christmas Bonus	-	3,139	-	-	3,515	3,515	-
5237	Employee Benefit- Accrued Vacation	-	-	-	-	-	-	-
5238	Employee Benefit - Accrued Sick Leave	-	-	-	-	-	-	-
Total Payroll Related Expenses		183,335	256,435	142,482	189,978	218,726	234,525	15,799
Service Fees								
5460	Insurance - Property	-	-	-	-	-	-	-
5461	Insurance - Liability	-	-	-	-	-	-	-
5462	Insurance - Risk Management Fees	-	-	-	-	-	-	-
Total Service Fees		-	-	-	-	-	-	-
Travel/Promotional/Other Expenses								
5705	Administrative Travel	-	-	-	-	5,000	5,000	-
5706	Travel & Entertainment - Business Dev.	-	-	-	-	-	-	-
5707	Commissioner Travel	-	-	-	-	-	-	-
5241	Employee Expense	-	-	-	-	-	-	-

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		Mobile Harbor Crane Operations						BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025	FYE 2026	
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget	Recommended Budget	
Operating Division		Division 55	Division 55	Division 55	Division 55	Division 55	Division 55	
5242	Uniform Expense	2,287	3,048	2,279	3,038	3,400	4,500	1,100
5243	Professional Development	-	-	-	-	5,000	5,000	-
5245	Safety Shoes Expense	-	360	-	-	1,320	1,200	(120)
5246	Tuition Reimbursement Program	-	-	-	-	-	-	-
5708	Advertising - Institutional	-	-	-	-	-	-	-
5709	Advertising - Trade	-	-	-	-	-	-	-
5710	Advertising - Promotional	-	-	-	-	-	-	-
5711	Advertising - Administrative	-	-	-	-	-	-	-
5712	Televised Meetings	-	-	-	-	-	-	-
5713	Joint Economic Marketing	-	-	-	-	-	-	-
5714	Advertising - Legal Notices	-	-	-	-	-	-	-
5715	Advertising - Directory	-	-	-	-	-	-	-
5716	Dues, Licenses, Permits	618	618	116	155	1,000	1,000	-
5720	Promotional Funds & Services	-	-	-	-	-	-	-
5721	Promotional Items	-	-	-	-	-	-	-
5722	Board Meeting Expense	-	-	-	-	-	-	-
5723	Customer Appreciation	-	-	-	-	-	-	-
5724	Community Participation	-	-	-	-	-	-	-
5726	Photographers/Film Processing/Slides	-	-	-	-	-	-	-
5727	Scholarship Fund	-	-	-	-	-	-	-
5750	Legal & Auditing	-	-	-	-	-	-	-
5760	Other Consultant Fees	-	-	-	-	-	-	-
5771	Safety Supplies and Equipment	5,945	6,149	869	1,159	8,000	8,000	-
5780	Police Officer Supplies	-	-	-	-	-	-	-
5810	Printing and Office Supplies	-	-	-	-	-	-	-
5811	Office Furniture	-	-	-	-	-	-	-
5812	Office Equipment Rental & Repair	-	-	-	-	-	-	-
5815	Postage	-	-	-	-	-	-	-
5820	Drafting & Survey Supplies	-	-	-	-	-	-	-
5830	Telephone	-	-	-	-	-	-	-
5832	Telephone - Mobile Phones	2,678	3,639	2,899	3,866	3,794	3,914	120
5848	Subscriptions, Books, Videos	-	-	-	-	-	-	-
5851	Software/Support Agreements	-	-	-	-	-	-	-
5852	Security Cameras Maintenance/Replacements	-	-	-	-	-	-	-
5854	Computer Hardware	1,080	1,080	-	-	4,000	4,000	-
5857	Internet Expenses	-	-	-	-	-	-	-
5858	On-Line Permit Administration	-	-	-	-	-	-	-
5859	Website & Hosting Costs	-	-	-	-	-	-	-
5880	Election	-	-	-	-	-	-	-
5883	Doubtful Accounts	-	-	-	-	-	-	-
5940	Reimbursable Damage Expenses	-	-	-	-	-	-	-
Total Trav/Promo/Prof/Off/Board/Oth Exp.		12,608	14,894	6,163	8,218	31,514	32,614	1,100
Total Indirect Expenses		222,571	299,057	148,645	198,196	308,653	326,412	17,758
Total Expenses		1,195,505	1,590,244	863,227	1,150,971	1,631,136	1,752,009	120,873
Operating Income Before Depreciation		361,127	533,249	407,559	543,411	(181,136)	147,991	329,127
6501	Depreciation Expense	-	-	-	-	-	-	-
Operating Income After Depreciation		361,127	533,249	407,559	543,411	(181,136)	147,991	329,127

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		Security and Police						BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025	FYE 2026	
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget	Recommended Budget	
Operating Division		Division 57	Division 57	Division 57	Division 57	Division 57	Division 57	
REVENUES								
3101	Harbor Fee - Vessel	-	-	-	-	-	-	-
3102	Harbor Fee - Barge	-	-	-	-	-	-	-
3111	Dockage	-	-	-	-	-	-	-
3115	Channel Closing Fee	-	-	-	-	-	-	-
3121	Wharfage - In	-	-	-	-	-	-	-
3122	Wharfage - Out	-	-	-	-	-	-	-
3125	Cargo Transfer	-	-	-	-	-	-	-
3128	Fuel Loaded	-	-	-	-	-	-	-
3129	Ship Stores Loaded	-	-	-	-	-	-	-
3144	Mobile Harbor Crane Revenues	-	-	-	-	-	-	-
3171	Storage	-	-	-	-	-	-	-
3400	Fishing Harbor - Storage Agreements	-	-	-	-	-	-	-
3401	Lease Rentals - Turning Basin	-	-	-	-	-	-	-
3402	Lease Rentals - Fishing Harbor	-	-	-	-	-	-	-
3403	Patio 22 - Storage Agreements	-	-	-	-	-	-	-
3404	Pyramid Yard - Storage Agreements	-	-	-	-	-	-	-
3405	Shed 15 West - Storage Agreement	-	-	-	-	-	-	-
3406	Lease Rentals - Shed 15 East - Storage	-	-	-	-	-	-	-
3410	Pipeline Transmissions - Throughput	-	-	-	-	-	-	-
3415	Patio Rentals - Lease Rentals	-	-	-	-	-	-	-
3431	Lease Rentals - Easements	-	-	-	-	-	-	-
3440	Salvage Revenues	-	-	-	-	-	-	-
3442	Landfill Credits	-	-	-	-	-	-	-
3447	Advertising Sales	-	-	-	-	-	-	-
3455	FTZ Service Fees	-	-	-	-	-	-	-
3500	Overweight Permits Revenue	-	-	-	-	-	-	-
3731	Reimbursable Damage Revenues	-	-	-	-	-	-	-
3741	RR Track Lease Rentals	-	-	-	-	-	-	-
3742	Franchise - Railroad Rev Share	-	-	-	-	-	-	-
3780	Security Surcharge - Dockage	414,934	572,221	391,464	521,953	514,500	610,000	95,500
3782	Security Surcharge - Wharfage	658,584	960,996	717,149	956,198	910,000	1,095,000	185,000
3781	Security Watching	-	-	-	-	-	500	500
3784	Port Entry Permits	-	-	-	-	-	-	-
3785	Fishing Harbor Security Revenue	63,323	83,865	60,789	81,052	83,000	83,000	-
3786	License and Permit Fees	-	-	-	-	-	-	-
3809	SRWA Water Credit	-	-	-	-	-	-	-
3810	Permit 1838 Diversion Credit	-	-	-	-	-	-	-
3811	Water Sold	-	-	-	-	-	-	-
3812	Water Connection - Vessel	-	-	-	-	-	-	-
3814	Rental of Hoses	-	-	-	-	-	-	-
3831	Fire Protection	-	-	-	-	-	-	-
3851	Sanitary System Revenue	-	-	-	-	-	-	-
Total Revenue		1,136,842	1,617,081	1,169,402	1,559,203	1,507,500	1,788,500	281,000
DIRECT EXPENSES								
Direct Labor								
4101	Wages - Operations	-	-	-	-	-	-	-
4102	Wages - Security	382,925	514,986	362,012	482,683	513,037	489,689	(23,348)
4103	Wages - Equipment Operation & Maint.	-	-	-	-	-	-	-
4104	Wages - Utility Operation	-	-	-	-	-	-	-
4106	Wages - Police	370,155	498,047	328,083	437,445	456,691	499,157	42,466
4140	Wages - Maintenance and Repair	-	-	-	-	-	-	-
4147	Wages - Operations Overtime	114,890	173,005	148,380	197,841	206,017	225,345	19,327
Total Direct Labor		867,970	1,186,038	838,476	1,117,969	1,175,745	1,214,190	38,445
Direct Materials								
4301	Materials - Operations	3,073	4,176	2,830	3,773	8,000	8,000	-
4310	Materials - Repair	-	-	-	-	-	-	-
4311	Materials - Fishing Harbor Dock Repairs	-	-	-	-	-	-	-

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		Security and Police						BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025	FYE 2026	
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget	Recommended Budget	
Operating Division		Division 57	Division 57	Division 57	Division 57	Division 57	Division 57	
4317	Materials - Police/Security Equip & Supplies	695	13,951	6,428	8,570	8,500	8,500	-
4325	Fuel & Oil	-	-	-	-	-	-	-
4328	Small Tools	-	-	-	-	-	-	-
4329	Materials-Disaster/Hurricane/Emergency	1,538	1,538	501	668	10,000	4,000	(6,000)
Total Direct Materials		5,306	19,665	9,758	13,011	26,500	20,500	(6,000)
Direct Services								
4330	Services Purchased	22,766	36,283	16,072	21,429	33,870	33,870	-
4333	Services Purchased - FH Security	53,644	72,730	53,999	71,998	78,000	78,000	-
4340	Services Purchased - Landfill	-	-	-	-	-	-	-
4357	Rental - Equipment	-	-	-	-	-	-	-
4375	Electricity	-	-	-	-	-	-	-
4376	Natural Gas	1,009	1,390	-	-	2,500	2,500	-
4377	Security Lights	-	-	-	-	-	-	-
4441	Potable Water Purchased	-	-	-	-	-	-	-
4442	SRWA Expenses	-	-	-	-	-	-	-
4450	Land Lease	-	-	-	-	-	-	-
4452	Agent & Stevedore Discount	-	-	-	-	-	-	-
4455	Lessee Refunds and Credits	-	-	-	-	-	-	-
Total Direct Services		77,419	110,403	70,071	93,427	114,370	114,370	-
Total Direct Expenses		950,696	1,316,107	918,305	1,224,407	1,316,615	1,349,060	32,445
INDIRECT EXPENSES								
Indirect Labor								
5150	Wages - Supervision	95,752	112,676	46,892	62,523	97,890	132,180	34,290
5160	Wages - Office	26,888	35,967	24,769	33,025	34,055	35,085	1,030
5161	Wages - Administrative Overtime	183	379	44	59	68	584	516
5170	Wages - Administrative	3,712	29,872	70,528	94,037	98,159	99,806	1,647
Total Indirect Labor		126,535	178,893	142,233	189,644	230,173	267,656	37,483
Payroll & Benefit Related Expenses								
5201	Social Security Taxes	75,889	104,537	73,645	98,194	108,333	114,141	5,808
5202	Texas Unemployment Taxes	4,300	4,780	2,007	2,676	2,079	1,827	(252)
5215	Worker's Compensation Insurance	16,563	29,181	28,725	38,301	37,354	57,197	19,843
5220	457 Voluntary Retirement Plan	20,119	27,928	18,014	24,018	33,837	53,939	20,102
5221	Retirement Plan Costs	113,889	149,636	93,818	125,091	124,936	73,601	(51,334)
5222	Medical Insurance	128,779	171,013	76,030	101,374	155,460	223,306	67,846
5223	Disability Insurance	7,567	10,138	5,903	7,871	11,010	11,618	608
5224	Group Travel Insurance	62	82	62	82	82	82	-
5225	Group Life Insurance	2,219	2,962	1,800	2,400	3,183	3,328	145
5526	Unfunded ER add contr	-	-	-	-	-	-	-
5234	Fringe Wages - Injury	-	-	-	-	2,276	2,000	(276)
5235	Fringe Wages - Other	-	-	-	-	-	-	-
5236	Fringe Wages - Christmas Bonus	-	8,961	-	-	10,194	10,194	-
5237	Employee Benefit- Accrued Vacation	-	-	-	-	-	-	-
5238	Employee Benefit - Accrued Sick Leave	-	-	-	-	-	-	-
Total Payroll Related Expenses		369,386	509,217	300,004	400,007	488,742	551,234	62,491
Service Fees								
5460	Insurance - Property	-	-	-	-	-	-	-
5461	Insurance - Liability	-	-	-	-	-	-	-
5462	Insurance - Risk Management Fees	-	-	-	-	-	-	-
Total Service Fees		-	-	-	-	-	-	-
Travel/Promotional/Other Expenses								
5705	Administrative Travel	1,362	1,362	4,559	6,079	7,000	7,000	-
5706	Travel & Entertainment - Business Dev.	-	-	-	-	-	-	-
5707	Commissioner Travel	-	-	-	-	-	-	-
5241	Employee Expense	-	-	-	-	-	-	-

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		Security and Police						BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025	FYE 2026	
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget	Recommended Budget	
Operating Division		Division 57	Division 57	Division 57	Division 57	Division 57	Division 57	
5242	Uniform Expense	3,504	9,102	6,941	9,254	11,401	14,400	2,999
5243	Professional Development	958	4,538	10,438	13,917	11,700	11,700	-
5245	Safety Shoes Expense	-	-	576	769	1,200	960	(240)
5246	Tuition Reimbursement Program	1,200	1,200	4,924	6,565	5,000	7,000	2,000
5708	Advertising - Institutional	-	-	-	-	-	-	-
5709	Advertising - Trade	-	-	-	-	-	-	-
5710	Advertising - Promotional	-	-	-	-	-	-	-
5711	Advertising - Administrative	-	-	-	-	-	-	-
5712	Televised Meetings	-	-	-	-	-	-	-
5713	Joint Economic Marketing	-	-	-	-	-	-	-
5714	Advertising - Legal Notices	-	-	-	-	-	-	-
5715	Advertising - Directory	-	-	-	-	-	-	-
5716	Dues, Licenses, Permits	1,549	2,222	1,151	1,535	2,500	2,500	-
5720	Promotional Funds & Services	2,450	3,434	2,571	3,428	3,500	3,500	-
5721	Promotional Items	3,775	3,979	3,385	4,513	3,500	5,000	1,500
5722	Board Meeting Expense	-	-	-	-	-	-	-
5723	Customer Appreciation	-	-	-	-	-	-	-
5724	Community Participation	-	-	-	-	-	-	-
5726	Photographers/Film Processing/Slides	-	-	-	-	-	-	-
5727	Scholarship Fund	-	-	-	-	-	-	-
5750	Legal & Auditing	-	-	-	-	-	-	-
5760	Other Consultant Fees	2,500	2,500	2,500	3,333	5,000	3,500	(1,500)
5771	Safety Supplies and Equipment	1,481	1,481	1,770	2,360	2,000	2,000	-
5780	Police Officer Supplies	9,837	20,898	28,692	38,255	52,500	44,000	(8,500)
5810	Printing and Office Supplies	1,173	2,467	3,892	5,189	7,300	7,300	-
5811	Office Furniture	1,261	2,056	3,185	4,247	4,000	5,000	1,000
5812	Office Equipment Rental & Repair	574	884	963	1,284	2,300	2,300	-
5815	Postage	-	-	-	-	-	-	-
5820	Drafting & Survey Supplies	-	-	-	-	-	-	-
5830	Telephone	-	-	-	-	-	-	-
5832	Telephone - Mobile Phones	1,135	1,564	1,452	1,937	2,118	2,118	-
5848	Subscriptions, Books, Videos	-	-	-	-	-	400	400
5851	Software/Support Agreements	775	775	114	152	125	-	(125)
5852	Security Cameras Maintenance/Replacements	-	-	-	-	-	-	-
5854	Computer Hardware	1,477	2,160	546	728	2,400	2,000	(400)
5857	Internet Expenses	-	-	-	-	-	-	-
5858	On-Line Permit Administration	-	-	-	-	-	-	-
5859	Website & Hosting Costs	-	-	-	-	-	-	-
5880	Election	-	-	-	-	-	-	-
5883	Doubtful Accounts	-	-	-	-	-	-	-
5940	Reimbursable Damage Expenses	-	-	-	-	-	-	-
Total Trav/Promo/Prof/Off/Board/Oth Exp.		35,011	60,621	77,659	103,545	123,544	120,678	(2,866)
Total Indirect Expenses		530,932	748,732	519,897	693,196	842,459	939,568	97,108
Total Expenses		1,481,627	2,064,838	1,438,202	1,917,603	2,159,075	2,288,628	129,553
Operating Income Before Depreciation		(344,785)	(447,757)	(268,800)	(358,400)	(651,575)	(500,128)	151,447
6501	Depreciation Expense	-	-	-	-	-	-	-
Operating Income After Depreciation		(344,785)	(447,757)	(268,800)	(358,400)	(651,575)	(500,128)	151,447

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		Engineering Services						BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025	FYE 2026	
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget	Recommended Budget	
Operating Division		Division 60	Division 60	Division 60	Division 60	Division 60	Division 60	
REVENUES								
3101	Harbor Fee - Vessel	-	-	-	-	-	-	-
3102	Harbor Fee - Barge	-	-	-	-	-	-	-
3111	Dockage	-	-	-	-	-	-	-
3115	Channel Closing Fee	-	-	-	-	-	-	-
3121	Wharfage - In	-	-	-	-	-	-	-
3122	Wharfage - Out	-	-	-	-	-	-	-
3125	Cargo Transfer	-	-	-	-	-	-	-
3128	Fuel Loaded	-	-	-	-	-	-	-
3129	Ship Stores Loaded	-	-	-	-	-	-	-
3144	Mobile Harbor Crane Revenues	-	-	-	-	-	-	-
3171	Storage	-	-	-	-	-	-	-
3400	Fishing Harbor - Storage Agreements	-	-	-	-	-	-	-
3401	Lease Rentals - Turning Basin	-	-	-	-	-	-	-
3402	Lease Rentals - Fishing Harbor	-	-	-	-	-	-	-
3403	Patio 22 - Storage Agreements	-	-	-	-	-	-	-
3404	Pyramid Yard - Storage Agreements	-	-	-	-	-	-	-
3405	Shed 15 West - Storage Agreement	-	-	-	-	-	-	-
3406	Lease Rentals - Shed 15 East - Storage	-	-	-	-	-	-	-
3410	Pipeline Transmissions - Throughput	-	-	-	-	-	-	-
3415	Patio Rentals - Lease Rentals	-	-	-	-	-	-	-
3431	Lease Rentals - Easements	-	-	-	-	-	-	-
3440	Salvage Revenues	-	-	-	-	-	-	-
3442	Landfill Credits	-	-	-	-	-	-	-
3447	Advertising Sales	-	-	-	-	-	-	-
3455	FTZ Service Fees	-	-	-	-	-	-	-
3500	Overweight Permits Revenue	-	-	-	-	-	-	-
3731	Reimbursable Damage Revenues	-	-	-	-	-	-	-
3741	RR Track Lease Rentals	-	-	-	-	-	-	-
3742	Franchise - Railroad Rev Share	-	-	-	-	-	-	-
3780	Security Surcharge - Dockage	-	-	-	-	-	-	-
3782	Security Surcharge - Wharfage	-	-	-	-	-	-	-
3781	Security Watching	-	-	-	-	-	-	-
3784	Port Entry Permits	-	-	-	-	-	-	-
3785	Fishing Harbor Security Revenue	-	-	-	-	-	-	-
3786	License and Permit Fees	-	-	-	-	-	-	-
3809	SRWA Water Credit	-	-	-	-	-	-	-
3810	Permit 1838 Diversion Credit	-	-	-	-	-	-	-
3811	Water Sold	-	-	-	-	-	-	-
3812	Water Connection - Vessel	-	-	-	-	-	-	-
3814	Rental of Hoses	-	-	-	-	-	-	-
3831	Fire Protection	-	-	-	-	-	-	-
3851	Sanitary System Revenue	-	-	-	-	-	-	-
Total Revenue		-	-	-	-	-	-	-
DIRECT EXPENSES								
Direct Labor								
4101	Wages - Operations	-	-	-	-	-	-	-
4102	Wages - Security	-	-	-	-	-	-	-
4103	Wages - Equipment Operation & Maint.	-	-	-	-	-	-	-
4104	Wages - Utility Operation	-	-	-	-	-	-	-
4106	Wages - Police	-	-	-	-	-	-	-
4140	Wages - Maintenance and Repair	-	-	-	-	-	-	-
4147	Wages - Operations Overtime	-	-	-	-	-	-	-
Total Direct Labor		-	-	-	-	-	-	-
Direct Materials								
4301	Materials - Operations	-	-	-	-	-	-	-
4310	Materials - Repair	-	-	-	-	-	-	-
4311	Materials - Fishing Harbor Dock Repairs	-	-	-	-	-	-	-

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		Engineering Services						BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025	FYE 2026	
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget	Recommended Budget	
Operating Division		Division 60	Division 60	Division 60	Division 60	Division 60	Division 60	
4317	Materials - Police/Security Equip & Supplies	-	-	-	-	-	-	-
4325	Fuel & Oil	-	-	-	-	-	-	-
4328	Small Tools	-	-	-	-	2,000	2,000	-
4329	Materials-Disaster/Hurricane/Emergency	-	-	-	-	2,000	2,000	-
Total Direct Materials		-	-	-	-	4,000	4,000	-
Direct Services								
4330	Services Purchased	8,925	9,025	97,073	129,431	236,211	196,211	(40,000)
4333	Services Purchased - FH Security	-	-	-	-	-	-	-
4340	Services Purchased - Landfill	-	-	-	-	-	-	-
4357	Rental - Equipment	-	-	-	-	-	-	-
4375	Electricity	-	-	-	-	-	-	-
4376	Natural Gas	-	-	-	-	-	-	-
4377	Security Lights	-	-	-	-	-	-	-
4441	Potable Water Purchased	-	-	-	-	-	-	-
4442	SRWA Expenses	-	-	-	-	-	-	-
4450	Land Lease	-	-	-	-	-	-	-
4452	Agent & Stevedore Discount	-	-	-	-	-	-	-
4455	Lessee Refunds and Credits	-	-	-	-	-	-	-
Total Direct Services		8,925	9,025	97,073	129,431	236,211	196,211	(40,000)
Total Direct Expenses		8,925	9,025	97,073	129,431	240,211	200,211	(40,000)
INDIRECT EXPENSES								
Indirect Labor								
5150	Wages - Supervision	151,420	192,596	136,099	181,466	229,285	254,019	24,734
5160	Wages - Office	147,050	205,720	155,388	207,184	227,954	240,452	12,498
5161	Wages - Administrative Overtime	1,075	1,524	1,529	2,038	2,901	3,280	379
5170	Wages - Administrative	117,816	181,151	119,570	159,426	160,758	146,109	(14,649)
Total Indirect Labor		417,361	580,991	412,586	550,114	620,897	643,861	22,963
Payroll & Benefit Related Expenses								
5201	Social Security Taxes	32,331	44,797	30,635	40,846	47,714	49,470	1,757
5202	Texas Unemployment Taxes	783	800	504	673	605	542	(63)
5215	Worker's Compensation Insurance	1,362	1,962	1,305	1,740	1,699	2,299	601
5220	457 Voluntary Retirement Plan	10,750	14,944	10,424	13,899	15,188	23,240	8,052
5221	Retirement Plan Costs	48,595	64,707	47,742	63,656	61,505	31,733	(29,772)
5222	Medical Insurance	37,251	50,012	28,177	37,570	44,614	61,602	16,987
5223	Disability Insurance	3,908	5,300	2,734	3,646	5,466	5,667	201
5224	Group Travel Insurance	62	82	62	82	82	82	-
5225	Group Life Insurance	826	1,118	625	833	1,430	1,472	42
5526	Unfunded ER add contr	-	-	-	-	-	-	-
5234	Fringe Wages - Injury	-	-	-	-	-	-	-
5235	Fringe Wages - Other	-	-	-	-	-	-	-
5236	Fringe Wages - Christmas Bonus	-	2,798	-	-	2,812	2,812	-
5237	Employee Benefit- Accrued Vacation	-	-	-	-	-	-	-
5238	Employee Benefit - Accrued Sick Leave	-	-	-	-	-	-	-
Total Payroll Related Expenses		135,867	186,522	122,208	162,945	181,114	178,919	(2,195)
Service Fees								
5460	Insurance - Property	-	-	-	-	-	-	-
5461	Insurance - Liability	-	-	-	-	-	-	-
5462	Insurance - Risk Management Fees	-	-	-	-	-	-	-
Total Service Fees		-	-	-	-	-	-	-
Travel/Promotional/Other Expenses								
5705	Administrative Travel	2,910	5,913	7,029	9,371	25,000	28,000	3,000
5706	Travel & Entertainment - Business Dev.	-	-	-	-	-	-	-
5707	Commissioner Travel	-	-	-	-	-	-	-
5241	Employee Expense	-	-	-	-	-	-	-

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		Engineering Services						BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025	FYE 2026	
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget	Recommended Budget	
Operating Division		Division 60	Division 60	Division 60	Division 60	Division 60	Division 60	
5242	Uniform Expense	371	498	391	521	510	510	-
5243	Professional Development	5,508	6,605	2,303	3,070	17,000	11,000	(6,000)
5245	Safety Shoes Expense	97	97	-	-	1,080	960	(120)
5246	Tuition Reimbursement Program	8,258	8,258	844	1,125	4,000	10,000	6,000
5708	Advertising - Institutional	-	-	-	-	-	-	-
5709	Advertising - Trade	-	-	-	-	-	-	-
5710	Advertising - Promotional	-	-	-	-	-	-	-
5711	Advertising - Administrative	-	-	-	-	-	-	-
5712	Televised Meetings	-	-	-	-	-	-	-
5713	Joint Economic Marketing	-	-	-	-	-	-	-
5714	Advertising - Legal Notices	-	-	-	-	-	-	-
5715	Advertising - Directory	-	-	-	-	-	-	-
5716	Dues, Licenses, Permits	1,594	2,705	22,992	30,656	34,105	12,000	(22,105)
5720	Promotional Funds & Services	-	-	-	-	-	-	-
5721	Promotional Items	-	-	-	-	-	-	-
5722	Board Meeting Expense	-	-	-	-	-	-	-
5723	Customer Appreciation	-	-	-	-	-	-	-
5724	Community Participation	-	-	-	-	-	-	-
5726	Photographers/Film Processing/Slides	-	-	-	-	-	-	-
5727	Scholarship Fund	-	-	-	-	-	-	-
5750	Legal & Auditing	-	-	-	-	-	-	-
5760	Other Consultant Fees	-	8,312	12,002	16,002	99,500	254,500	155,000
5771	Safety Supplies and Equipment	-	-	-	-	1,000	1,000	-
5780	Police Officer Supplies	-	-	-	-	-	-	-
5810	Printing and Office Supplies	1,863	2,925	1,202	1,603	5,000	5,000	-
5811	Office Furniture	1,475	2,502	125	167	3,000	23,000	20,000
5812	Office Equipment Rental & Repair	-	-	-	-	-	-	-
5815	Postage	-	-	-	-	-	-	-
5820	Drafting & Survey Supplies	1,416	1,441	742	990	6,000	6,000	-
5830	Telephone	-	-	-	-	-	-	-
5832	Telephone - Mobile Phones	2,664	3,590	2,525	3,367	3,644	3,644	-
5848	Subscriptions, Books, Videos	-	-	-	-	-	-	-
5851	Software/Support Agreements	14,399	14,399	9,194	12,259	20,500	20,500	-
5852	Security Cameras Maintenance/Replacements	-	-	-	-	-	-	-
5854	Computer Hardware	2,301	4,307	607	809	5,000	3,000	(2,000)
5857	Internet Expenses	-	-	-	-	-	-	-
5858	On-Line Permit Administration	-	-	-	-	-	-	-
5859	Website & Hosting Costs	-	-	-	-	-	-	-
5880	Election	-	-	-	-	-	-	-
5883	Doubtful Accounts	-	-	-	-	-	-	-
5940	Reimbursable Damage Expenses	-	-	-	-	-	-	-
Total Trav/Promo/Prof/Off/Board/Oth Exp.		42,856	61,552	59,954	79,940	225,339	379,114	153,775
Total Indirect Expenses		596,085	829,065	594,748	792,999	1,027,350	1,201,894	174,544
Total Expenses		605,010	838,090	691,821	922,430	1,267,561	1,402,105	134,544
Operating Income Before Depreciation		(605,010)	(838,090)	(691,821)	(922,430)	(1,267,561)	(1,402,105)	(134,544)
6501	Depreciation Expense	-	-	-	-	-	-	-
Operating Income After Depreciation		(605,010)	(838,090)	(691,821)	(922,430)	(1,267,561)	(1,402,105)	(134,544)

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		Southmost Regional Water Authority						BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025	FYE 2026	
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget	Recommended Budget	
Operating Division		Division 62	Division 62	Division 62	Division 62	Division 62	Division 62	
REVENUES								
3101	Harbor Fee - Vessel	-	-	-	-	-	-	-
3102	Harbor Fee - Barge	-	-	-	-	-	-	-
3111	Dockage	-	-	-	-	-	-	-
3115	Channel Closing Fee	-	-	-	-	-	-	-
3121	Wharfage - In	-	-	-	-	-	-	-
3122	Wharfage - Out	-	-	-	-	-	-	-
3125	Cargo Transfer	-	-	-	-	-	-	-
3128	Fuel Loaded	-	-	-	-	-	-	-
3129	Ship Stores Loaded	-	-	-	-	-	-	-
3144	Mobile Harbor Crane Revenues	-	-	-	-	-	-	-
3171	Storage	-	-	-	-	-	-	-
3400	Fishing Harbor - Storage Agreements	-	-	-	-	-	-	-
3401	Lease Rentals - Turning Basin	-	-	-	-	-	-	-
3402	Lease Rentals - Fishing Harbor	-	-	-	-	-	-	-
3403	Patio 22 - Storage Agreements	-	-	-	-	-	-	-
3404	Pyramid Yard - Storage Agreements	-	-	-	-	-	-	-
3405	Shed 15 West - Storage Agreement	-	-	-	-	-	-	-
3406	Lease Rentals - Shed 15 East - Storage	-	-	-	-	-	-	-
3410	Pipeline Transmissions - Throughput	-	-	-	-	-	-	-
3415	Patio Rentals - Lease Rentals	-	-	-	-	-	-	-
3431	Lease Rentals - Easements	-	-	-	-	-	-	-
3440	Salvage Revenues	-	-	-	-	-	-	-
3442	Landfill Credits	-	-	-	-	-	-	-
3447	Advertising Sales	-	-	-	-	-	-	-
3455	FTZ Service Fees	-	-	-	-	-	-	-
3500	Overweight Permits Revenue	-	-	-	-	-	-	-
3731	Reimbursable Damage Revenues	-	-	-	-	-	-	-
3741	RR Track Lease Rentals	-	-	-	-	-	-	-
3742	Franchise - Railroad Rev Share	-	-	-	-	-	-	-
3780	Security Surcharge - Dockage	-	-	-	-	-	-	-
3782	Security Surcharge - Wharfage	-	-	-	-	-	-	-
3781	Security Watching	-	-	-	-	-	-	-
3784	Port Entry Permits	-	-	-	-	-	-	-
3785	Fishing Harbor Security Revenue	-	-	-	-	-	-	-
3786	License and Permit Fees	-	-	-	-	-	-	-
3809	SRWA Water Credit	98,904	147,651	104,223	138,963	140,000	140,000	-
3810	Permit 1838 Diversion Credit	-	-	-	-	-	-	-
3811	Water Sold	-	-	-	-	-	-	-
3812	Water Connection - Vessel	-	-	-	-	-	-	-
3814	Rental of Hoses	-	-	-	-	-	-	-
3831	Fire Protection	-	-	-	-	-	-	-
3851	Sanitary System Revenue	-	-	-	-	-	-	-
Total Revenue		98,904	147,651	104,223	138,963	140,000	140,000	-
DIRECT EXPENSES								
Direct Labor								
4101	Wages - Operations	-	-	-	-	-	-	-
4102	Wages - Security	-	-	-	-	-	-	-
4103	Wages - Equipment Operation & Maint.	-	-	-	-	-	-	-
4104	Wages - Utility Operation	-	-	-	-	-	-	-
4106	Wages - Police	-	-	-	-	-	-	-
4140	Wages - Maintenance and Repair	-	-	-	-	-	-	-
4147	Wages - Operations Overtime	-	-	-	-	-	-	-
Total Direct Labor		-	-	-	-	-	-	-
Direct Materials								
4301	Materials - Operations	-	-	-	-	-	-	-
4310	Materials - Repair	-	-	-	-	-	-	-
4311	Materials - Fishing Harbor Dock Repairs	-	-	-	-	-	-	-

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		Southmost Regional Water Authority						BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025	FYE 2026	
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget	Recommended Budget	
Operating Division		Division 62	Division 62	Division 62	Division 62	Division 62	Division 62	
4317	Materials - Police/Security Equip & Supplies	-	-	-	-	-	-	-
4325	Fuel & Oil	-	-	-	-	-	-	-
4328	Small Tools	-	-	-	-	-	-	-
4329	Materials-Disaster/Hurricane/Emergency	-	-	-	-	-	-	-
Total Direct Materials		-	-	-	-	-	-	-
Direct Services								
4330	Services Purchased	-	-	-	-	-	-	-
4333	Services Purchased - FH Security	-	-	-	-	-	-	-
4340	Services Purchased - Landfill	-	-	-	-	-	-	-
4357	Rental - Equipment	-	-	-	-	-	-	-
4375	Electricity	-	-	-	-	-	-	-
4376	Natural Gas	-	-	-	-	-	-	-
4377	Security Lights	-	-	-	-	-	-	-
4441	Potable Water Purchased	-	-	-	-	-	-	-
4442	SRWA Expenses	123,032	164,043	122,861	163,815	163,815	163,619	(196)
4450	Land Lease	-	-	-	-	-	-	-
4452	Agent & Stevedore Discount	-	-	-	-	-	-	-
4455	Lessee Refunds and Credits	-	-	-	-	-	-	-
Total Direct Services		123,032	164,043	122,861	163,815	163,815	163,619	(196)
Total Direct Expenses		123,032	164,043	122,861	163,815	163,815	163,619	(196)
INDIRECT EXPENSES								
Indirect Labor								
5150	Wages - Supervision	-	-	-	-	-	-	-
5160	Wages - Office	-	-	-	-	-	-	-
5161	Wages - Administrative Overtime	-	-	-	-	-	-	-
5170	Wages - Administrative	-	-	-	-	-	-	-
Total Indirect Labor		-	-	-	-	-	-	-
Payroll & Benefit Related Expenses								
5201	Social Security Taxes	-	-	-	-	-	-	-
5202	Texas Unemployment Taxes	-	-	-	-	-	-	-
5215	Worker's Compensation Insurance	-	-	-	-	-	-	-
5220	457 Voluntary Retirement Plan	-	-	-	-	-	-	-
5221	Retirement Plan Costs	-	-	-	-	-	-	-
5222	Medical Insurance	-	-	-	-	-	-	-
5223	Disability Insurance	-	-	-	-	-	-	-
5224	Group Travel Insurance	-	-	-	-	-	-	-
5225	Group Life Insurance	-	-	-	-	-	-	-
5526	Unfunded ER add contr	-	-	-	-	-	-	-
5234	Fringe Wages - Injury	-	-	-	-	-	-	-
5235	Fringe Wages - Other	-	-	-	-	-	-	-
5236	Fringe Wages - Christmas Bonus	-	-	-	-	-	-	-
5237	Employee Benefit- Accrued Vacation	-	-	-	-	-	-	-
5238	Employee Benefit - Accrued Sick Leave	-	-	-	-	-	-	-
Total Payroll Related Expenses		-	-	-	-	-	-	-
Service Fees								
5460	Insurance - Property	-	-	-	-	-	-	-
5461	Insurance - Liability	-	-	-	-	-	-	-
5462	Insurance - Risk Management Fees	-	-	-	-	-	-	-
Total Service Fees		-	-	-	-	-	-	-
Travel/Promotional/Other Expenses								
5705	Administrative Travel	-	-	-	-	-	-	-
5706	Travel & Entertainment - Business Dev.	-	-	-	-	-	-	-
5707	Commissioner Travel	-	-	-	-	-	-	-
5241	Employee Expense	-	-	-	-	-	-	-

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		Southmost Regional Water Authority						BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025	FYE 2026	
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget	Recommended Budget	
Operating Division		Division 62	Division 62	Division 62	Division 62	Division 62	Division 62	
5242	Uniform Expense	-	-	-	-	-	-	-
5243	Professional Development	-	-	-	-	-	-	-
5245	Safety Shoes Expense	-	-	-	-	-	-	-
5246	Tuition Reimbursement Program	-	-	-	-	-	-	-
5708	Advertising - Institutional	-	-	-	-	-	-	-
5709	Advertising - Trade	-	-	-	-	-	-	-
5710	Advertising - Promotional	-	-	-	-	-	-	-
5711	Advertising - Administrative	-	-	-	-	-	-	-
5712	Televised Meetings	-	-	-	-	-	-	-
5713	Joint Economic Marketing	-	-	-	-	-	-	-
5714	Advertising - Legal Notices	-	-	-	-	-	-	-
5715	Advertising - Directory	-	-	-	-	-	-	-
5716	Dues, Licenses, Permits	-	-	-	-	-	-	-
5720	Promotional Funds & Services	-	-	-	-	-	-	-
5721	Promotional Items	-	-	-	-	-	-	-
5722	Board Meeting Expense	-	-	-	-	-	-	-
5723	Customer Appreciation	-	-	-	-	-	-	-
5724	Community Participation	-	-	-	-	-	-	-
5726	Photographers/Film Processing/Slides	-	-	-	-	-	-	-
5727	Scholarship Fund	-	-	-	-	-	-	-
5750	Legal & Auditing	-	-	-	-	-	-	-
5760	Other Consultant Fees	-	-	-	-	-	-	-
5771	Safety Supplies and Equipment	-	-	-	-	-	-	-
5780	Police Officer Supplies	-	-	-	-	-	-	-
5810	Printing and Office Supplies	-	-	-	-	-	-	-
5811	Office Furniture	-	-	-	-	-	-	-
5812	Office Equipment Rental & Repair	-	-	-	-	-	-	-
5815	Postage	-	-	-	-	-	-	-
5820	Drafting & Survey Supplies	-	-	-	-	-	-	-
5830	Telephone	-	-	-	-	-	-	-
5832	Telephone - Mobile Phones	-	-	-	-	-	-	-
5848	Subscriptions, Books, Videos	-	-	-	-	-	-	-
5851	Software/Support Agreements	-	-	-	-	-	-	-
5852	Security Cameras Maintenance/Replacements	-	-	-	-	-	-	-
5854	Computer Hardware	-	-	-	-	-	-	-
5857	Internet Expenses	-	-	-	-	-	-	-
5858	On-Line Permit Administration	-	-	-	-	-	-	-
5859	Website & Hosting Costs	-	-	-	-	-	-	-
5880	Election	-	-	-	-	-	-	-
5883	Doubtful Accounts	-	-	-	-	-	-	-
5940	Reimbursable Damage Expenses	-	-	-	-	-	-	-
Total Trav/Promo/Prof/Off/Board/Oth Exp.		-	-	-	-	-	-	-
Total Indirect Expenses		-	-	-	-	-	-	-
Total Expenses		123,032	164,043	122,861	163,815	163,815	163,619	(196)
Operating Income Before Depreciation		(24,128)	(16,392)	(18,639)	(24,852)	(23,815)	(23,619)	196
6501	Depreciation Expense	-	-	-	-	-	-	-
Operating Income After Depreciation		(24,128)	(16,392)	(18,639)	(24,852)	(23,815)	(23,619)	196

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		Board Services					FYE 2026 Recommended Budget	BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025		
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget		
Operating Division		Division 91	Division 91	Division 91	Division 91	Division 91	Division 91	
REVENUES								
3101	Harbor Fee - Vessel	-	-	-	-	-	-	-
3102	Harbor Fee - Barge	-	-	-	-	-	-	-
3111	Dockage	-	-	-	-	-	-	-
3115	Channel Closing Fee	-	-	-	-	-	-	-
3121	Wharfage - In	-	-	-	-	-	-	-
3122	Wharfage - Out	-	-	-	-	-	-	-
3125	Cargo Transfer	-	-	-	-	-	-	-
3128	Fuel Loaded	-	-	-	-	-	-	-
3129	Ship Stores Loaded	-	-	-	-	-	-	-
3144	Mobile Harbor Crane Revenues	-	-	-	-	-	-	-
3171	Storage	-	-	-	-	-	-	-
3400	Fishing Harbor - Storage Agreements	-	-	-	-	-	-	-
3401	Lease Rentals - Turning Basin	-	-	-	-	-	-	-
3402	Lease Rentals - Fishing Harbor	-	-	-	-	-	-	-
3403	Patio 22 - Storage Agreements	-	-	-	-	-	-	-
3404	Pyramid Yard - Storage Agreements	-	-	-	-	-	-	-
3405	Shed 15 West - Storage Agreement	-	-	-	-	-	-	-
3406	Lease Rentals - Shed 15 East - Storage	-	-	-	-	-	-	-
3410	Pipeline Transmissions - Throughput	-	-	-	-	-	-	-
3415	Patio Rentals - Lease Rentals	-	-	-	-	-	-	-
3431	Lease Rentals - Easements	-	-	-	-	-	-	-
3440	Salvage Revenues	-	-	-	-	-	-	-
3442	Landfill Credits	-	-	-	-	-	-	-
3447	Advertising Sales	-	-	-	-	-	-	-
3455	FTZ Service Fees	-	-	-	-	-	-	-
3500	Overweight Permits Revenue	-	-	-	-	-	-	-
3731	Reimbursable Damage Revenues	-	-	-	-	-	-	-
3741	RR Track Lease Rentals	-	-	-	-	-	-	-
3742	Franchise - Railroad Rev Share	-	-	-	-	-	-	-
3780	Security Surcharge - Dockage	-	-	-	-	-	-	-
3782	Security Surcharge - Wharfage	-	-	-	-	-	-	-
3781	Security Watching	-	-	-	-	-	-	-
3784	Port Entry Permits	-	-	-	-	-	-	-
3785	Fishing Harbor Security Revenue	-	-	-	-	-	-	-
3786	License and Permit Fees	-	-	-	-	-	-	-
3809	SRWA Water Credit	-	-	-	-	-	-	-
3810	Permit 1838 Diversion Credit	-	-	-	-	-	-	-
3811	Water Sold	-	-	-	-	-	-	-
3812	Water Connection - Vessel	-	-	-	-	-	-	-
3814	Rental of Hoses	-	-	-	-	-	-	-
3831	Fire Protection	-	-	-	-	-	-	-
3851	Sanitary System Revenue	-	-	-	-	-	-	-
Total Revenue		-	-	-	-	-	-	-
DIRECT EXPENSES								
Direct Labor								
4101	Wages - Operations	-	-	-	-	-	-	-
4102	Wages - Security	-	-	-	-	-	-	-
4103	Wages - Equipment Operation & Maint.	-	-	-	-	-	-	-
4104	Wages - Utility Operation	-	-	-	-	-	-	-
4106	Wages - Police	-	-	-	-	-	-	-
4140	Wages - Maintenance and Repair	-	-	-	-	-	-	-
4147	Wages - Operations Overtime	-	-	-	-	-	-	-
Total Direct Labor		-	-	-	-	-	-	-
Direct Materials								
4301	Materials - Operations	-	-	-	-	-	-	-
4310	Materials - Repair	-	-	-	-	-	-	-
4311	Materials - Fishing Harbor Dock Repairs	-	-	-	-	-	-	-

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		Board Services						BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025	FYE 2026	
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget	Recommended Budget	
Operating Division		Division 91	Division 91	Division 91	Division 91	Division 91	Division 91	
4317	Materials - Police/Security Equip & Supplies	-	-	-	-	-	-	-
4325	Fuel & Oil	-	-	-	-	-	-	-
4328	Small Tools	-	-	-	-	-	-	-
4329	Materials-Disaster/Hurricane/Emergency	-	-	-	-	-	-	-
Total Direct Materials		-	-	-	-	-	-	-
Direct Services								
4330	Services Purchased	-	-	-	-	-	-	-
4333	Services Purchased - FH Security	-	-	-	-	-	-	-
4340	Services Purchased - Landfill	-	-	-	-	-	-	-
4357	Rental - Equipment	-	-	-	-	-	-	-
4375	Electricity	-	-	-	-	-	-	-
4376	Natural Gas	-	-	-	-	-	-	-
4377	Security Lights	-	-	-	-	-	-	-
4441	Potable Water Purchased	-	-	-	-	-	-	-
4442	SRWA Expenses	-	-	-	-	-	-	-
4450	Land Lease	-	-	-	-	-	-	-
4452	Agent & Stevedore Discount	-	-	-	-	-	-	-
4455	Lessee Refunds and Credits	-	-	-	-	-	-	-
Total Direct Services		-	-	-	-	-	-	-
Total Direct Expenses		-	-	-	-	-	-	-
INDIRECT EXPENSES								
Indirect Labor								
5150	Wages - Supervision	-	-	-	-	-	-	-
5160	Wages - Office	-	-	-	-	-	-	-
5161	Wages - Administrative Overtime	-	-	-	-	-	-	-
5170	Wages - Administrative	-	-	-	-	-	-	-
Total Indirect Labor		-	-	-	-	-	-	-
Payroll & Benefit Related Expenses								
5201	Social Security Taxes	-	-	-	-	-	-	-
5202	Texas Unemployment Taxes	-	-	-	-	-	-	-
5215	Worker's Compensation Insurance	-	-	-	-	-	-	-
5220	457 Voluntary Retirement Plan	-	-	-	-	-	-	-
5221	Retirement Plan Costs	-	-	-	-	-	-	-
5222	Medical Insurance	-	-	-	-	-	-	-
5223	Disability Insurance	-	-	-	-	-	-	-
5224	Group Travel Insurance	307	410	307	410	410	410	-
5225	Group Life Insurance	-	-	-	-	-	-	-
5526	Unfunded ER add contr	-	-	-	-	-	-	-
5234	Fringe Wages - Injury	-	-	-	-	-	-	-
5235	Fringe Wages - Other	-	-	-	-	-	-	-
5236	Fringe Wages - Christmas Bonus	-	-	-	-	-	-	-
5237	Employee Benefit- Accrued Vacation	-	-	-	-	-	-	-
5238	Employee Benefit - Accrued Sick Leave	-	-	-	-	-	-	-
Total Payroll Related Expenses		307	410	307	410	410	410	-
Service Fees								
5460	Insurance - Property	-	-	-	-	-	-	-
5461	Insurance - Liability	166	222	167	222	850	850	-
5462	Insurance - Risk Management Fees	-	-	-	-	-	-	-
Total Service Fees		166	222	167	222	850	850	-
Travel/Promotional/Other Expenses								
5705	Administrative Travel	-	-	-	-	-	-	-
5706	Travel & Entertainment - Business Dev.	-	-	-	-	-	-	-
5707	Commissioner Travel	15,593	25,069	11,294	15,059	54,700	54,700	-
5241	Employee Expense	-	-	-	-	-	-	-

**Brownsville Navigation District
Operating Budget
FY 2026**

9 Months Actual & Estimated Annualized Comparison		Board Services						BUDGET INCR (DECR)
		FYE 2024	FYE 2024	FYE 2025	FYE 2025	FYE 2025	FYE 2026	
Version - Version D		9 Months Actual	12 Months Actual	9 Months Actual	Annualized	Adopted Budget	Recommended Budget	
Operating Division		Division 91	Division 91	Division 91	Division 91	Division 91	Division 91	
5242	Uniform Expense	-	-	-	-	-	-	-
5243	Professional Development	-	-	-	-	-	-	-
5245	Safety Shoes Expense	-	-	-	-	-	-	-
5246	Tuition Reimbursement Program	-	-	-	-	-	-	-
5708	Advertising - Institutional	-	-	-	-	-	-	-
5709	Advertising - Trade	-	-	-	-	-	-	-
5710	Advertising - Promotional	-	-	-	-	-	-	-
5711	Advertising - Administrative	-	-	-	-	-	-	-
5712	Televised Meetings	9,750	14,950	7,800	10,400	16,600	16,600	-
5713	Joint Economic Marketing	-	-	-	-	-	-	-
5714	Advertising - Legal Notices	-	-	-	-	-	-	-
5715	Advertising - Directory	-	-	-	-	-	-	-
5716	Dues, Licenses, Permits	-	-	-	-	500	500	-
5720	Promotional Funds & Services	-	-	-	-	-	-	-
5721	Promotional Items	2,484	2,984	6,817	9,089	10,000	10,000	-
5722	Board Meeting Expense	1,501	3,550	2,140	2,853	5,000	5,000	-
5723	Customer Appreciation	-	-	-	-	-	-	-
5724	Community Participation	18,258	23,954	13,450	17,933	40,000	40,000	-
5726	Photographers/Film Processing/Slides	2,564	2,564	-	-	5,000	5,000	-
5727	Scholarship Fund	-	-	-	-	-	-	-
5750	Legal & Auditing	-	-	-	-	-	-	-
5760	Other Consultant Fees	-	-	-	-	-	-	-
5771	Safety Supplies and Equipment	-	-	-	-	-	-	-
5780	Police Officer Supplies	-	-	-	-	-	-	-
5810	Printing and Office Supplies	535	885	353	471	1,500	1,500	-
5811	Office Furniture	-	-	-	-	-	-	-
5812	Office Equipment Rental & Repair	-	-	-	-	-	-	-
5815	Postage	-	-	-	-	-	-	-
5820	Drafting & Survey Supplies	-	-	-	-	-	-	-
5830	Telephone	-	-	-	-	-	-	-
5832	Telephone - Mobile Phones	-	-	-	-	-	-	-
5848	Subscriptions, Books, Videos	-	-	-	-	-	-	-
5851	Software/Support Agreements	-	-	-	-	-	-	-
5852	Security Cameras Maintenance/Replacements	-	-	-	-	-	-	-
5854	Computer Hardware	-	-	-	-	-	-	-
5857	Internet Expenses	-	-	-	-	-	-	-
5858	On-Line Permit Administration	-	-	-	-	-	-	-
5859	Website & Hosting Costs	-	-	-	-	-	-	-
5880	Election	-	-	-	-	-	-	-
5883	Doubtful Accounts	-	-	-	-	-	-	-
5940	Reimbursable Damage Expenses	-	-	-	-	-	-	-
Total Trav/Promo/Prof/Off/Board/Oth Exp.		50,685	73,955	41,854	55,805	133,300	133,300	-
Total Indirect Expenses		51,158	74,587	42,328	56,437	134,560	134,560	-
Total Expenses		51,158	74,587	42,328	56,437	134,560	134,560	-
Operating Income Before Depreciation		(51,158)	(74,587)	(42,328)	(56,437)	(134,560)	(134,560)	-
6501	Depreciation Expense	-	-	-	-	-	-	-
Operating Income After Depreciation		(51,158)	(74,587)	(42,328)	(56,437)	(134,560)	(134,560)	-

Brownsville Navigation District

Fiscal Year 2026 Operating Budget Amendments Version - Version D Line Item Detail

		Itemized	Division Subtotal	Roll-up	Check to Budget
REVENUES					
3101	Harbor Fee - Vessel			275,000	275,000
	- Division 01 - Wharf Operations				
		275,000	275,000		
3102	Harbor Fee - Barge			200,000	200,000
	- Division 01 - Wharf Operations				
		200,000	200,000		
3111	Dockage			6,100,000	6,100,000
	- Division 01 - Wharf Operations				
		6,100,000	6,100,000		
3115	Channel Closing Fee			60,000	60,000
	- Division 01 - Wharf Operations				
		60,000	60,000		
3121	Wharfage - In			6,500,000	6,500,000
	- Division 01 - Wharf Operations				
		6,500,000	6,500,000		
3122	Wharfage - Out			1,500,000	1,500,000
	- Division 01 - Wharf Operations				
		1,500,000	1,500,000		
3125	Cargo Transfer			10,000	10,000
	- Division 01 - Wharf Operations				
		10,000	10,000		
3128	Fuel Loaded			2,000	2,000
	- Division 01 - Wharf Operations				
	Misc.	2,000	2,000		
3129	Ship Stores Load			4,500	4,500
	- Division 01 - Wharf Operations				
	Misc.	4,500	4,500		
3144	Mobile Harbor Crane Revenues			1,900,000	1,900,000
	- Division 55 - Mobile Harbor Crane Operations				
	Crane Revenues	1,900,000	1,900,000		
3171	Storage			968,000	968,000
	- Division 01 - Wharf Operations				
		968,000	968,000		
3400	Fishing Harbor - Storage agreements (Termsheets)			50,000	50,000
	- Division 01 - Wharf Operations				
	Rentals	50,000	50,000		
3401	Lease Rentals - Turning Basin			16,570,806	16,570,806
	- Division 03 - Real Estate Services				
	Current Leases				
	- Turning Basin Leases	7,748,647			
	- Towers	34,798			
	- Grazing Leases	29,417			
	LNGS				
	- Next Decade/Rio Grande LNG	7,361,379			
	- Texas LNG (25% Option) (Exp. Jun 2026 estimate)	1,000,000			
	Options				
	- Ten08 Energy, LLC (4/16/26 term)	73,867			
	- Ouroboros Land Enterprise	300,920			
	- Signs	3,224			
	- Fish Camps	3,405			
	- Subleases	15,150	16,570,806		
3402	Lease Rentals - Fishing Harbor			696,626	696,626
	- Division 03 - Real Estate Services			xx	
	Current Leases				
	- Fishing Harbor Leases	695,440			
	- Subleases	500			
	- Signs	686	696,626		

Brownsville Navigation District

Fiscal Year 2026 Operating Budget Amendments Version - Version D Line Item Detail

		Itemized	Division Subtotal	Roll-up	Check to Budget
3403	Patio 22 - Storage agreements (Termsheets)			705,000	705,000
	- Division 01 - Wharf Operations				
	Rentals - Docks and Patios by the acre/Windmills, Towers	705,000	705,000		
3404	Pyramid Yard - Storage Agreements			480,000	480,000
	- Division 01 - Wharf Operations				
	Rentals	480,000	480,000		
3405	Shed 15 West - Storage Agreements			51,000	51,000
	- Division 01 - Wharf Operations				
	Rentals	51,000	51,000		
3406	Lease Rentals - Shed 15 East Storage			-	-
	- Division 01 - Wharf Operations				
3410	Pipeline Transmissions - Throughput			1,000,000	1,000,000
	- Division 03 - Real Estate Services				
	Throughput - CITGO, Transmontaigne	1,000,000	1,000,000		
3415	Patio Rentals - Patio 22			119,700	119,700
	- Division 03 - Real Estate Services				
	Rentals	119,700	119,700		
3431	Lease Rentals - Easements			1,164,687	1,164,687
	- Division 03 - Real Estate Services			xx	
	Gulf Energy Pipeline	1,241			
	Gulf Energy Pipeline	2,888			
	South Texas Electric Co, Inc. #2577	17,646			
	Nu-Star Logistics #3496	23,158			
	Nu-Star Logistics #3513	40,144			
	Razorback/Diamondback #3654	35,228			
	Texas Gas Company #4069	20,180			
	Transmontaigne	7,295			
	AEP TX Central	115,642			
	AEP Texas Inc #4760	57,364			
	AEP Texas Inc #4760 - Temporary Line	36,165			
	- Valley Crossing Pipeline 4147	169,640			
	- Valley Crossing Pipeline (non-utility corridor) #4165	49,515			
	- Valley Crossing Pipeline(utility corridor) #4166	13,830			
	- Valley Crossing Pipeline (channel crossing) #4167	65,439			
	Sharyland - #4191	3,161			
	Sharyland - #4370	6,626			
	Sharyland - #4058	21,732			
	Bay Runner Pipeline, LLC ends 02/28/2027	366,667			
	Bay Runner Pipeline, LLC	51,798			
	Bay Runner Pipeline, LLC	45,000			
	PMI #4040	14,328	1,164,687		
3440	Salvage Revenues			50,000	50,000
	<i>Salvage sales except asset items</i>				
	- Division 51 - Facilities Maintenance				
	Sale of Scrap	50,000	50,000		
3442	Landfill Credits			60,000	60,000
	- Division 03 - Real Estate Services				
	Annual Minimum required of City of Brownsville by Contract	60,000	60,000		
3447	Advertising Sales			24,000	24,000
	- Division 46 - Communications & Public Relations				
	Port Directory	24,000	24,000		
3455	FTZ Service Fees			90,000	90,000
	- Division 49 - Cargo Services & FTZ			xx	
	AMFELS 2912	7,500			
	ABC Gulf Coast Terminal, LLC 4409	5,000			
	Brownsville Gulfside Warehouse 3136	5,000			
	Interlube 3845	5,000			
	Scarborough International, LTD 2725	5,000			
	Bluewing Royal (previously RTW) 4342	5,000			
	Transmontaigne Terminaling 2479	5,000			
	Texas KLM 4481	5,000			
	Motus T2 LLC 4548	5,000			

Brownsville Navigation District

Fiscal Year 2026 Operating Budget Amendments Version - Version D Line Item Detail

		Itemized	Division Subtotal	Roll-up	Check to Budget
	Motus T1 LLC 4547	5,000			
	Loera Customs Broker 4009	7,500			
	Scarborough International, LTD 4336	5,000			
	Bluewing One (previously One Cypress) 3957	5,000			
	Brownsville Gulfside	5,000			
	Forza Steel	5,000			
	Next Decade	5,000			
	Panasonic 4354	5,000	90,000		
3500	Overweight Permits Revenue			270,000	270,000
	- Division 49 - Cargo Services & FTZ				
	60,000 Permits at \$4.50 (BND's 15% share of \$30 permit fee)	270,000	270,000		
3731	Reimbursable Damage Revenues			63,000	63,000
	- Division 51 - Facilities Maintenance				
	Revenue from collectible repairs	63,000	63,000		
3741	RR Track Lease Rentals			2,125,000	2,125,000
	- Division 03 - Real Estate Services				
	27,500 Cars at \$20.00 (minimum guaranteed)	550,000			
	8/12/25 - 8/11/26 BRG - Annual Reconciliation from Commencement Date	1,575,000	2,125,000		
3742	Franchise Railroad Rev Share			1,650,000	1,650,000
	- Division 03 - Real Estate Services				
	Franchise Railroad	1,650,000	1,650,000		
3780	Security Surcharge - Dockage			610,000	610,000
	- Division 57 - Security				
	Factor of .0875 times dockage	610,000	610,000		
3782	Security Surcharge - Wharfage			1,095,000	1,095,000
	- Division 57 - Security				
	Wharfage	1,095,000	1,095,000		
3781	Security Watching			500	500
	- Division 57 - Security				
		500	500		
3784	Port Entry Permits			494,400	494,400
	- Division 49 - Cargo Services & FTZ				
	898 x \$100 Annual Permits	89,800			
	280 x \$75 Lessee Annual Permits	21,000			
	120 x \$50 Discounted Mid-Year Permits	6,000			
	94,400 x \$4 Daily Permits	377,600	494,400		
3785	Fishing Harbor Security Revenue			83,000	83,000
	- Division 57 - Security				
	Total Fishing Harbor Security Allocation	83,000	83,000		
3786	License and Permit Fees			14,000	14,000
	- Division 49 - Cargo Services & FTZ				
	Steamship Agent Licenses - 3 years/\$2,000 Renewal				
	- M & M Mooring & Marine Services (5/21/2026)	3,000			
	Stevadore Licenses - 3 years/\$2,000 Renewal				
	- Dix Shipping (3/31/2026)	3,000			
	- Schaefer Stevedoring (8/31/2026)	3,000			
	Line Handlers Permit - 1 year/\$200 Renewal				
	- Brownsville Mooring (12/31/26)	1,000			
	- M&M Mooring (12/31/26)	1,000			
	Mobile Food Vendor Permit	1,000			
	Solid Waste License - 1 year/\$250 Renewal				
	- Brownsville GMS (02/28/26)	1,000			
	- Republic Services (02/28/26)	1,000	14,000		
3809	SRWA Water Credit			140,000	140,000
	- Division 62 - Southmost Regional Water Auth.				
	Credit for District's pro-rata of plant production	140,000	140,000		
3810	Permit 1838 Diversion Credit			38,000	38,000
	- Division 53 - Utility Services				
	Credit for PUB diversion against BND Water Rights	38,000	38,000		
3811	Water Sold			576,000	576,000
	- Division 01 - Wharf Operations				
	Water sold to vessels	15,000	15,000		

Brownsville Navigation District

Fiscal Year 2026 Operating Budget Amendments Version - Version D Line Item Detail

		Itemized	Division Subtotal	Roll-up	Check to Budget
	- Division 53 - Utility Services				
	Potable water sold to lessees & water tanks	561,000	561,000		
3812	Water Connection - Vessel			12,000	12,000
	- Division 01 - Wharf Operations				
		12,000	12,000		
3814	Rental of Hoses			7,500	7,500
	- Division 01 - Wharf Operations				
	300 Hoses Rented @\$25.00 per hose	7,500	7,500		
3831	Fire Protection			40,000	40,000
	- Division 53 - Utility Services				
	Hydrant and riser standby charges	40,000	40,000		
3851	Sanitary System Revenue			170,000	170,000
	- Division 53 - Utility Services				
	Sewer charges and dock connection fees	170,000	170,000		
Total Revenue			45,969,719	45,969,719	45,969,719

DIRECT EXPENSES

Direct Labor

4101	Wages - Operations			1,076,655	1,076,655
4102	Wages - Security			489,689	489,689
4103	Wages - Equipment Operation & Maint.			840,716	840,716
4104	Wages - Utility Operation			198,600	198,600
4106	Wages - Police			499,157	499,157
4140	Wages - Maintenance and Repair			907,226	907,226
4147	Wages - Operations Overtime			643,880	643,880

Total Direct Labor				4,655,924	4,655,924
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Direct Materials

4301	Materials - Operations			804,000	804,000
	- Division 01 - Wharf Operations				
	Misc.	20,000	20,000		
	- Division 04 - Admin services				
	- Division 06 - IT Department				
	Daily maintenance of servers/networking infrastructure	9,000			
	Wire conduits - repairs/move conduit	12,000	21,000		
	- Division 51 - Facilities Maintenance				
	Traffic signs, street signs and cross bucks for RR	10,000			
	Light bulbs, Air Conditioning Filters, Ceiling Panels	14,500			
	Bathroom and cleaning Supplies for Shop/Warehouses	8,500			
	Oil & air filters, Cleaning supplies, brake maint, tire protectant, mats, wipers, etc.	19,500			
	Acetylene oxygen	16,400			
	Parts for Motor pool, Landscaping equipment, manuals	371,100	440,000		
	- Division 53 - Utility Services				
	Operating Supplies	230,000			
	Chlorine, argon, & cylinder rental				
	Water meters, valves, fire hoses, pumps				
	Pig Pads, Oil Booms, etc.		230,000		
	- Division 55 - Mobile Harbor Crane Operations				
	Operating Supplies	85,000	85,000		
	- Division 57 - Security				
	Signs, barricades, locks, etc.	5,000			
	Paper products and cleaning supplies - guard houses	1,500			
	Flags for POB	500			
	Refreshments/Supplies for Command Center Meeting	1,000	8,000		
4310	Materials - Repair			917,000	917,000
	- Division 51 - Facilities Maintenance				
	Corrugated sheet metal, concrete, timbers and piling, hardware, structural steel	160,000			
	Fencing and gate materials, guard shack repairs	5,000			
	Limestone, cold mix and MC30 sealant for road repairs, & building materials	50,600			
	Additional road repair work (spot repairs & asphalt surfacing)	95,000			

Brownsville Navigation District

Fiscal Year 2026 Operating Budget Amendments Version - Version D Line Item Detail

		Itemized	Division Subtotal	Roll-up	Check to Budget
	Tires, batteries, master cylinders, water and fuel pumps, hydraulic hoses and pumps, A/C	14,400			
	Additional repairs to patios (Patio 10-12, 15, & 16)/add.unforseen repairs	164,000	489,000		
	- Division 53 - Utility Services				
	Material Operations and Repairs parts-Piping/Walkway	125,000			
	Repair clamps, water valves, PVC pipe, fittings	3,000			
	Lift station pumps, etc.	50,000	178,000		
	- Division 55 - Mobile Harbor Crane Operations				
	Crane Parts	250,000	250,000		
4311	Materials - Fishing Harbor Dock Repairs			100,000	100,000
	- Division 51 - Facilities Maintenance				
	Fishing Harbor Dock repairs	100,000			
4317	Materials - Police/Security Equipment & Maintenance			8,500	8,500
	- Division 57 - Security				
	Radios (Mobile/Portable)	2,000			
	Radios Accessories (mics/batteries)	4,500			
	Radio Maintenance	2,000	8,500		
4325	Fuel & Oil			605,000	605,000
	- Division 51 - Facilities Maintenance				
	Gasoline and Diesel, hydraulic fluid, lube oils (Motor Grader/Boom Mower)	330,000	330,000		
	- Division 55 - Mobile Harbor Crane Operations				
	Fuel for the Mobile Harbor Crane	275,000	275,000		
4328	Small Tools			92,000	92,000
	- Division 51 - Facilities Maintenance				
	Saws (chop, rescue, jig, reciprocalscircular), hammers, sanders, grinders, drills, weed eater supplies, shop vacs, blowers, mowers, etc	60,000			
	- Division 53 - Utility Services				
	Misc. - Small Tools	20,000			
	- Division 55 - Mobile Harbor Crane Operations				
	Small Tools for the Mobile Harbor Crane Crew	10,000			
	- Division 60 - Engineering Services				
	Misc. - Small Tools (Measuring tapes,etc.)	2,000			
4329	Disaster/Emergency Preparation and Recovery			65,000	65,000
	- Division 01 - Wharf Operations				
	Materials and Services for Emergency Prep & Recovery	6,000			
	- Division 03 - Real Estate Services				
	Materials and Services for Emergency Prep & Recovery	2,000			
	- Division 04 - Administrative Services				
	Materials and Services for Emergency Prep & Recovery	2,000			
	- Division 06 - IT				
	Materials and Services for Emergency Prep & Recovery	5,000			
	- Division 07 - Human Resources				
	Materials and Services for Emergency Prep & Recovery	2,000			
	- Division 08 - Finance				
	Materials and Services for Emergency Prep & Recovery	1,000			
	- Division 10 - General Manager's Office				
	Materials and Services for Emergency Prep & Recovery	5,000			
	- Division 11 - Office Services				
	Materials and Services for Emergency Prep & Recovery	2,000			
	- Division 45 - Business Development & Marketing				
	Materials and Services for Emergency Prep & Recovery	2,000			
	- Division 46 - Communications & Public Relations				
	Materials and Services for Emergency Prep & Recovery	2,000			
	- Division 51 - Facilities Maintenance				
	Materials and Services for Emergency Prep & Recovery	20,000			
	- Division 53 - Utility Services				
	Materials and Services for Emergency Prep & Recovery	8,000			
	- Division 55 - Mobile Harbor Crane Operations				
	Materials and Services for Emergency Prep & Recovery	2,000			
	- Division 57 - Security				
	Materials and Services for Emergency Prep & Recovery	4,000			
	- Division 60 - Engineering Services				
	Materials and Services for Emergency Prep & Recovery	2,000			

Brownsville Navigation District

Fiscal Year 2026 Operating Budget Amendments Version - Version D Line Item Detail

		Itemized	Division Subtotal	Roll-up	Check to Budget
Total Direct Materials				2,591,500	2,591,500
Direct Services - Services provided by outside vendors					
4330	Services Purchased			1,243,745	1,243,745
	- Division 01 - Wharf Operations				
	Water Services H2O	375			
	Fire Alarm System	600			
	Boat Maintenance & Fuel	2,000			
	Use/Maintenance on Water Current Meter Current Meter	31,000			
	Replace medal doors	4,525			
	Dock Surveys	110,000	148,500		
	- Division 03 - Real Estate Services				
	Appraisals/Other services	3,432			
	Coast Guard trash removal (\$130.68 * 12 months)	1,568	5,000		
	- Division 04 - Administrative Services				
	Document Destruction Services	4,000			
	Large Documents - Prints and maps scanned	1,000			
	Service Calls - Fire Alarm System & fire alarm inspections	1,600			
	TxTag Account - District Vehicles	600			
	Records services for temporary housing	40,000			
	Services to preserve video for public information requests	500	47,700		
	- Division 06 - IT Department				
	Manage Service Provider & On-site POB IT Helpdesk (\$6,968/month)	83,616			
	Smartcom	12,000			
	Misc	9,384	105,000		
	- Division 10 - General Manager's Office (moved all transactions to Div 10)				
	Cleaning Conference Room Table Cloths	800	800		
	- Division 11 - Office Services				
	Alarm System Monitoring - Admin Building (\$45/month)	540			
	Fire Alarm Monitoring - Admin Building (\$25/month)	300			
	Culligan Water Service -Admin Building-Break Room (\$47.50/m) Board Room (\$30	930			
	Floor Services	5,000			
	Dry Cleaning Linens	500			
	Superior Alarms Service Calls	800			
	GMS Services \$87.12/month	1,045			
	Misc.	12,240	21,355		
	- Division 46 - Communications				
	Everbridge Alert System and Crisis Manuals	10,000	10,000		
	- Division 49 - Cargo Services & FTZ				
	Culligan Water Service \$30/35	420			
	Fire Alarm Monitoring - Permit Building (\$25/month)	300			
	Service Calls - Fire Alarm System & fire alarm inspections	500			
	Garbage Services - Permit Office (\$71.19/75month)	900			
	Model Laundry - Door Mats \$14.50/\$15/wk	780	2,900		
	- Division 51 - Facilities Maintenance				
	Cleaning Contract M&R	64,500			
	Hydraulic repairs at Oil Docks	4,000			
	Termite and Pest Control Services - Shop/pest control quarterly service for all buildin	4,680			
	Termite and Pest Control Services - HMO	500			
	Termite and Pest Control Services - FHSTP	500			
	Termite and Pest Control Services - Modular Office	500			
	Pest Control	2,000			
	Culligan Water Services (est 150/month)	2,000			
	Fire extinguisher service, portable toilets for work crews	31,680			
	A/C maintenance fee \$595/month	7,140			
	A/C other services (minisplits/replacements)	25,000			
	Tire & tow truck services, repacking cylinders, dealer service of heavy equipment	50,000			
	Inspections of units, equipment	6,000			
	GMS Services for BND Facilities	3,000			
	Weighing of materials and BND vehicles and Inspection Stickers	2,000			
	Outside services/repairs	113,909	317,409		
	- Division 53 - Utility Services				
	Ana-lab - Oil and Grease Analysis	7,265			

Brownsville Navigation District

Fiscal Year 2026 Operating Budget Amendments Version - Version D Line Item Detail

		Itemized	Division Subtotal	Roll-up	Check to Budget
	So.TX Hospital - Bacteriological; Chloroform Monochromatic Acid; Chloroacetic and Trichloroacetic Acid Analysis	4,000			
	Culligan Water Services - Sewer Plants	735			
	Water Tank Inspections, etc.	6,000			
	Ana-Lab Testing & Lab Services Wasterwater Treatment Plants	25,150			
	Lift Station Electrical Repairs	20,000			
	Other - Sewer plant repairs	114,850			
	FH Oil Removal - \$2,000/mon (plus \$28,000 contingency)	52,000	230,000		
	- Division 55 - Mobile Harbor Crane Operations				
	Crane Repairs	125,000	125,000		
	- Division 57 - Security				
	D&B Maintenance Cleaning supplies	900			
	Security System Monitoring	1,000			
	Superior Alarm-Fire Alarm/Command Center	1,270			
	Patrol Boat Annual Maintenance & Inspection	2,000			
	Culligan Water Services - Guard Houses	2,000			
	Rio Grande Valley Communications Group	10,000			
	Copsync Agreement Svs.	12,300			
	Leads Online	3,200			
	Maintenance Repair Command Ctr.	1,200	33,870		
	- Division 60 - Engineering Services				
	Easement releases	66,000			
	Testing Services	79,611			
	Outside surveyors	30,600			
	Topographic drone flights	20,000	196,211		
4333	Services Purchased - Fishing Harbor Security			78,000	78,000
	- Division 57 - Security				
	Fishing Harbor Security Contract	78,000	78,000		
4340	Services Purchased - Landfill			60,000	60,000
	- Division 51 - Facilities Maintenance				
	Port Use of Landfill Credits	60,000	60,000		
4357	Rental - Equipment			80,000	80,000
	- Division 51 - Facilities Maintenance				
	Heavy Equipment rental	40,000	40,000		
	- Division 53 - Mobile Harbor Crane Operations				
	Services Purchased - Rentals	15,000	15,000		
	- Division 55 - Mobile Harbor Crane Operations				
	Misc. Rentals - manlift	25,000	25,000		
4375	Electricity			365,100	365,100
	- Division 51 - Facilities Maintenance				
	Electricity	100	100		
	- Division 53 - Utility Services				
	Electricity purchased for BND use (about \$30,500/mon)	365,000	365,000		
4376	Natural Gas			5,000	5,000
	- Division 01 - Wharf Operations				
	Natural Gas for HMO Generator	2,500	2,500		
	- Division 57 - Security				
	Natural Gas for Command Center	2,500	2,500		
4377	Security Lights			124,500	124,500
	- Division 53 - Utility Services				
	Street/security light service purchased by BND about \$10375/mon	124,500	124,500		
4441	Potable Water Purchased			749,031	749,031
	- Division 53 - Utility Services				
	Potable water purchased for BND use and for resale, see credits for 1895 permit and SRWA credit	749,031	749,031		
4442	SRWA Expenses			163,619	163,619
	- Division 62 - SRWA				
	Annual Contribution - Debt Svc	47,934			
	Annual Contribution - M & O	123,035			
	Annual Contribution - Interest on Investments	(7,350)	163,619		
4450	Land Lease			19,827	19,827
	- Division 03 - Real Estate Services				
	Rental of CITGO site from Garcia Family	19,827	19,827		

Brownsville Navigation District

Fiscal Year 2026 Operating Budget Amendments Version - Version D Line Item Detail

		Itemized	Division Subtotal	Roll-up	Check to Budget
4452	Agent & Stevedore Discount			380,000	380,000
	- Division 01 - Wharf Operations				
	(Steamship agents & Stevedores)	380,000			
4455	Leasee Refunds and Credits			50,000	50,000
	Keppel Amfel Reimbursement	50,000			

Total Direct Services				3,318,822	3,318,822
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Total Direct Expenses				10,566,246	10,566,246
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INDIRECT EXPENSES

Indirect Labor

5150	Wages - Supervision			1,275,756	1,275,756
5160	Wages - Office			1,705,424	1,705,424
5161	Wages - Administrative Overtime			31,369	31,369
5170	Wages - Administrative			1,645,164	1,645,164

Total Indirect Labor				4,657,713	4,657,713
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Payroll Related Expenses

5201	Social Security Taxes			710,634	710,634
5202	Texas Unemployment Taxes			10,433	10,433
5215	Worker's Compensation Insurance			245,042	245,042
5220	457 Voluntary Retirement Plan			330,344	330,344
	457 Voluntary Retirement Plan	330,344			
5221	Retirement & Life Insurance			476,236	476,236
	Retirement Plan Costs	476,236			
5222	Medical Insurance			1,225,616	1,225,616
	Medical	\$576			
	Dental	\$17			
	Vision	\$5			
5223	Disability Insurance			77,634	77,634
	Short Term Disability	51,950			
	Long Term Disability	25,684			
5224	Group Travel Insurance			1,312	1,312
5225	Group Life Insurance			21,417	21,417
	Group Policy of 1 x Annual Salary + \$10,000				
5234	Fringe Wages - Injury			19,118	19,118
5235	Fringe Wages - Other			1,000	1,000
5236	Fringe Wages - Christmas Bonus			56,943	56,943
	Each Employee receives \$351.50 (nets to \$300.00)	56,943			

Total Payroll Related Expenses				3,175,729	3,175,729
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Service Fees

5460	Insurance - Property			1,039,160	1,039,160
	- Division 04 - Administrative Services				
	BND001 - Property/Fire Insurance	909,210			
	BND001C - Auto Physical Damage	23,110			
	Comprehensive Environmental Insurance Annual Exp (2 year rate of \$213,680)	106,840			
5461	Insurance - Liability			233,945	233,945
	- Division 04 - Administrative Services				
	BND010 - Auto Liability	24,270			
	BND011 - General Liability	173,863			
	BND023 - Fiduciary Liability (March)	7,000			
	BND 32 - Terrorism	16,003			
	BND030 - Cyber Coverage	9,598			
	Crime Policy	2,360	233,095		
	- Division 91 - Board Services				
	BND015 - Surety Bonds for Commissioners	850	850		
5462	Insurance - Risk Management Fees			39,000	39,000
	- Division 04 - Administrative Services				

Brownsville Navigation District

Fiscal Year 2026 Operating Budget Amendments Version - Version D Line Item Detail

		Itemized	Division Subtotal	Roll-up	Check to Budget
	Insurance Consultant Services	39,000	39,000		
Total Service Fees				1,312,105	1,312,105
Travel/Promotional/Other Expenses					
5705	Administrative Travel			183,150	183,150
	- Division 01 - Wharf Operations				
	AAPA Seminar	3,600			
	Port of the Future Conference	2,500			
	Dispatcher training travel expense/other	3,900	10,000		
	- Division 03 - Real Estate Services				
	International Economic Development Council	1,000			
	AAPA Seminar	1,200			
	Cont Education - Real Estate Seminars	1,800	4,000		
	- Division 04 - Administrative Services				
	Director				
	- ARMA Conference	1,500			
	- Secretary of State Election Law Seminar	1,250			
	- NAGARA Conference	1,500			
	- AAPA Seminar	1,200			
	Pension Trustee Training (every year)	1,200			
	Administrative Services Clerk				
	- Secretary of State Election Law Seminar	1,250			
	- Texas State Library Records Management Seminar	1,000			
	Misc. Seminars	1,550	10,450		
	- Division 06 - IT Department				
	Trainings for various readiness programs	2,000			
	AAPA Cyber Security	2,000			
	Other Seminars	2,000	6,000		
	- Division 07 - Human Resources				
	SHRM Seminar (Nat'l & State)	5,000			
	Pension Trustee Training (every year)	1,200			
	Texas Employment Relations Symposium	1,300			
	Misc. Training FMLA-ADAA	2,000	9,500		
	- Division 08 - Finance & Administration				
	Director				
	- Government Finance Officers Association of TX	1,800			
	-TAAO - 101 & 102 Intro to Taxes	1,000			
	-TAAO - Ethics	400			
	-TAAO - Truth in Taxation	500			
	- Public Funds Investment Act Training	250			
	- GFOA Annual Conference	2,000			
	- Pension Trustee Training (every year)	1,200			
	Asst Director - Karina				
	-TAAO - License Training	1,000			
	- GFOA Annual Conference	2,000			
	- Public Funds Investment Act Training	250			
	Sr Acct Supervisor - Blanca				
	- Advanced Acct Seminars	2,000			
	Staff development / Incode trainings	1,000			
	Tyler Connect (3)	4,500			
	TXPPA Annual (purchasing trainings)	1,700			
	Misc. Meal and Mileage Reimbursements - incl. bank runs	100	19,700		
	- Division 10 - General Manager's Office				
	Port Director & Deputy Port Director	50,000			
	-American Association of Port Authorities				
	-Port Authority Advisory Committee				
	-Texas Ports Association				
	-Border Trade Advisory Committee				

Brownsville Navigation District

Fiscal Year 2026 Operating Budget Amendments Version - Version D Line Item Detail

		Itemized	Division Subtotal	Roll-up	Check to Budget
	-Border Trade Alliance				
	- GPA Gulf Ports Association of America		50,000		
	- Division 11 - Office Services				
	Misc. Seminars and Mileage	500	500		
	- Division 46 - Communications & Public Relations				
	Ragan Workshop	3,000			
	Misc. Training	4,000	7,000		
	- Division 51 - Facilities Maintenance				
	World of Concrete Conference	2,000			
	Staff trainings for Supervisors/Assistant/foreman	10,000			
	Misc. Meal and Mileage Reimbursements	4,000	16,000		
	- Division 53 - Utility Services				
	Department Training - Local Seminars	10,000	10,000		
	- Division 55 - Mobile Harbor Crane Operations				
	Seminars on Crane Operations and Maintenance	5,000	5,000		
	- Division 57 - Security				
	AAPA Annual Seminar	2,000			
	TCOLE Coordinators Conference	1,000			
	TPCLS	1,000			
	UCR Training/NIBRS Training update for Admin Assistant & Lt.	500			
	Officers Training	2,500	7,000		
	- Division 60 - Engineering Services				
	Department Training - Local Seminars	7,000			
	Stormwater Inspector (Manuel, Pablo 2026)	3,000			
	World of Concrete Conference	5,000			
	GPS Training	2,000			
	Txdot Training (Manuel, Pablo, Gerardo)	4,000			
	Other department trainings	7,000	28,000		
5706	Travel & Entertainment - Business Dev.			110,000	110,000
	- Division 45 - Business Development & Marketing				
	<u>Sales Calls</u>	100,000	100,000		
	- Mexico (CDMX, Monterrey, Guadalajara, etc)				
	- Bulk Commodities				
	- New Business Opportunities				
	- Conference Expenses and Registration				
	- Conference AAPA				
	- Trade Missions				
	- EDC Annual Conference				
	- Business Industrial Development				
	- Team Texas Roadshow				
	- SelectUSA Conference (US-MX)				
	Customer Retention/Sales Calls				
	- Division 49 - Cargo Services & FTZ				
	Breakbulk & Cargo Services	2,500			
	Project Cargo	2,500			
	NAFTZ - Annual Conference & Seminar (Sept)	5,000	10,000		
5707	Travel - Commissioner			54,700	54,700
	- Division 91 - Board Services				
	American Association of Port Authorities, Border Trade, Legislative Visits to Washin	54,700			
5241	Employee Expense			176,200	176,200
	- Allocated to Divisions				
	- Division 06 - IT services				
	Internet Security Training	10,000	10,000		
	- Division 07 - Human Resources				
	Employee Physicals (Incl. Psych. Evaluations)	18,000			
	Health Fair	500			
	AED	7,560			
	First aid Boxes refills	16,140			
	Sympathy Arrangements for Employees & Families	2,000			
	Employee events	25,000			
	Gift Cards - Thanksgiving	15,000			
	Gift Cards - Christmas	15,000			

Brownsville Navigation District

Fiscal Year 2026 Operating Budget Amendments Version - Version D Line Item Detail

		Itemized	Division Subtotal	Roll-up	Check to Budget
	Thanksgiving Luncheon	6,500			
	Retirement Events	1,000			
	Employee Appreciation - Christmas event	16,000			
	Service Awards Celebration	3,500			
	Employee Jackets	5,000			
	Organizational Development	35,000	166,200		
5242	Uniform Expense			57,357	57,357
	Uniform Rental/Laundry	44,717			
	Police Officer/Security Uniforms/Jackets - 30% Replacement	8,000			
	Caps/Name Tags/Badges/Logos	4,640			
5243	Professional Development			129,462	129,462
	- Division 01 - Wharf Operations				
	AAPA Seminar - Port Operations, Safety & IT	2,600			
	Misc.	2,900	5,500		
	- Division 03 - Real Estate Services				
	AAPA Seminar	1,300			
	Continuing Education - Real Estate	2,000	3,300		
	- Division 04 - Administrative Services				
	Director				
	- ARMA Conference	1,400			
	- Secretary of State Election Law Seminar	250			
	- Texas or Local Hurricane Conference	300			
	- Associate Risk Management (ARM) 401	620			
	- Associate Risk Management (ARM) 402	620			
	- Certified Records Manager (CRM)	600			
	- Misc. Seminars	450			
	NAGARA Conference	375			
	- Pension Trustee Training (every year)	400			
	- AAPA	1,000			
	Administrative Services Clerk				
	- Secretary of State Election Law Seminar	250			
	- Texas State Library Records Management Seminar	500			
			6,765		
	- Division 06 - IT Department				
	AAPA/IT	2,000			
	IT Trainings/certifications	8,500	10,500		
	- Division 07 - Human Resources				
	HR Seminars	1,000			
	Human Resources Certification/Study Course Guide	1,800			
	National SHRM	2,000			
	State SHRM/TX Employee Relations Symposium	1,200			
	Pension Trustee Training (every year)	400			
	Misc./Training for Assistant	2,800	9,200		
	- Division 08 - Finance				
	Director				
	-TAAO - Ethics	270			
	-TAAO - Truth in Taxation	270			
	- CPA Certification (Study Material and Exam)	3,500			
	- GFOA Annual GAAP Update	180			
	- Public Funds Investment Act Training	300			
	- GFOA Annual Conference	525			
	- Government Finance Officers Association of TX	1,100			
	- Pension Trustee Training (every year)	400			
	Asst Director - Karina				
	- GFOA - Best Practices	350			
	- GFOA Annual Conference	525			
	- Public Funds Investment Act Training	300			
	- Tyler Incode 10 - Department Training	500			
	-TAAO	310			
	CFE Certification (Study Material and Exam)	700			
	Utility Badger Trainings	400			

Brownsville Navigation District

Fiscal Year 2026 Operating Budget Amendments Version - Version D Line Item Detail

		Itemized	Division Subtotal	Roll-up	Check to Budget
	ISM Conference (2)	850			
	TXPPA/ purchasing training	450			
	Tyler Connect (3)	3,597			
	Seminars Skillpath	350			
	Supervisor, Payroll Clerk Payroll Law Training	320	15,197		
	- Division 10 - General Manager's Office				
	Seminars - CEO, Port Deputy Directors, Estela Rangel	9,500			
	Deputy Directors				
	- Misc. Seminars				
	Estela Rangel				
	- Secretary of State Election Law Seminar, TAAO				
	- Misc. Seminars		9,500		
	- Division 11 - Office Services				
	Misc.	1,000	1,000		
	- Division 45 - Business Development & Marketing				
	Misc.	3,000	3,000		
	- Division 46 - Communications & Public Relations				
	Ragan - Various writing, social media, editing, etc.	3,400			
	Misc PR trainings	1,900	5,300		
	- Division 49 - Cargo Services & FTZ				
	NAFTZ - Legislative and Regulatory (DC)	750			
	NAFTZ - Spring Seminar	500			
	Accreditation	350			
	-Development Training - Overweight Permit Facilitator	500			
	Misc.	400	2,500		
	- Division 51 - Facilities Maintenance				
	Computer Classes, Training for Electricians, Plumbers, Mechanics, Office Secretary	20,000	20,000		
	- Division 53 - Utility Services				
	Misc. Seminars and Training	10,000	10,000		
	- Division 55 - Mobile Harbor Crane Operations				
	Misc. Seminars and Training	5,000	5,000		
	- Division 57 - Security and Police				
	Police Officer Training	4,219			
	Security Guard Training - 15 guards @ \$250	3,750			
	Administrative Assistant Training	1,000			
	Dispatcher Training (2 @ 250)	500			
	LMS Online \$57/staff	456			
	TCOLE Coordinator's Conference	275			
	AAPA Port Security Conference	1,000			
	TPCLS/Command Staff	500	11,700		
	- Division 60 - Engineering Services				
	Manuel Martinez - Continuing Education	6,000			
	Pablo Esquivel - Continuing Education	3,000			
	Nora Gonzalez - Continuing Education	1,000			
	Gerardo Mascorro/David Estrada - Continuing Education	1,000	11,000		
5245	Safety Shoes Expense			16,920	16,920
5246	Tuition Reimbursement Program			40,200	40,200
	- Division 01 - Wharf Operations				
	Staff	2,600	2,600		
	- Division 04 - Administrative Services				
	Margie Recio	4,000	4,000		
	- Division 06 - IT				
	Staff	4,000	4,000		
	- Division 08 - Finance				
	Rosie Hinojosa	2,600	2,600		
	- Division 10 - General Manager's Office				
	Staff	3,000	3,000		
	- Division 46 - Communications & Public Relations				
	Staff	3,000	3,000		
	- Division 51 - Facilities Maintenance				
	Staff	4,000	4,000		

Brownsville Navigation District

Fiscal Year 2026 Operating Budget Amendments Version - Version D Line Item Detail

		Itemized	Division Subtotal	Roll-up	Check to Budget
	- Division 57 - Security and Police				
	Staff - Romo	7,000	7,000		
	- Division 60 - Engineering				
	Staff - Nora/Gerardo/Manuel	10,000	10,000		
5708	Advertising - Institutional			87,500	87,500
	- Division 46 - Communications & Public Relations				
	Regional Colaborations				
	- High School Football programs (8 high schools)	5,000			
	- Brownsville Herald/Valley Morning Star/The Monitor/Los Fresnos News/VBR	29,535			
	- TV radio/website/social media news outlets	49,965			
	- Other advertising needs	3,000			
5709	Advertising - Trade			100,000	100,000
	- Division 45 - Business Development & Marketing				
	Misc				
	- Division 46 - Communications & Public Relations				
	Trade Publication Advertising		100,000		
	- Journal of Commerce	2,000			
	- Heavy Lift Magazine	19,600			
	- Freight Business Journal	8,800			
	- American Journal of Transportation	12,000			
	- National Customs Broker Directory	3,280			
	- Mexico Industry	5,400			
	- T21	16,920			
	- Breakbulk	3,500			
	- Ameritime Executive	6,000			
	- Global Trade	7,000			
	- Fastmarkets	15,500			
5710	Advertising - E-Newsletter & Press Release			156,574	156,574
	- Division 46 - Communications & Public Relations				
	Business HUB	145,074			
	E - NewsLetter (\$183.75/mon & estimated \$795 distr service)	3,000			
	Press Release Distribution	8,500	156,574		
5711	Advertising - Administrative			46,000	46,000
	- Division 08 - Finance				
	Salvage Sales	1,500			
	Request for Bids	44,500	46,000		
5712	Televised Meetings			16,600	16,600
	- Division 91 - Board Services				
	Televised Meetings (650x24 plus \$1,300 for special meetings)	16,600			
5714	Advertising - Legal Notices			15,000	15,000
	- Division 04 - Admin Serv				
	Election Notices (every other year 2026 - budget \$15,000)	15,000	15,000		
5715	Advertising - Directory			28,000	28,000
	- Division 46 - Communications & Public Relations				
	Printing	17,500			
	Photography	5,000			
	Additional Copies of Directories	1,000			
	misc (postage, envelopes, spanish -language directory)	500			
	Mailing/Distribution	4,000	28,000		
5716	Dues, Licenses, Permits, Fees			164,395	164,395
	- Division 01 - Wharf Operations				
	TWIC Card - New/Renewals	500			
	Misc.	500	1,000		
	- Division 03 - Real Estate Services				
	TWIC Card Renewals	200			
	Misc.	325	525		
	- Division 04 - Administrative Services				
	ARMA (Director/Admin Svs Clerk)	190			
	National Notary Association (4 notaries)	650			
	Sam's Club	140			
	NAGARA dues	89			
	Other	100	1,169		

Brownsville Navigation District

Fiscal Year 2026 Operating Budget Amendments Version - Version D Line Item Detail

	Itemized	Division Subtotal	Roll-up	Check to Budget
- Division 06 - IT Systems				
TWIC Card - New/Renewals	300			
Misc	300	600		
- Division 07 - Human Resources				
SHRM Dues - National	250			
SHRM Dues - Lower Valley	390			
Misc., Job Fairs	960	1,600		
- Division 08 - Finance				
Government Finance Officers Association ACFR	460			
GFOA - Memberships (Director, Assistant)	500			
GFOAT - Memberships (Director, Assistant, Supervisor, Profess Acct)	400			
TX Smartbuy Membership Dues	100			
TXPPA (2)	190			
AICPA Membership - Director & Assistant	540			
TXCPA Membership - Director & Assistant	800			
TAAO - Director & Assistant	250			
TDLR - Director & Assistant	90			
CPA License - Karina	118			
Amazon prime membership	779			
TWIC Card - New/Renewals, Misc	107			
Investment Policy Certification Gov Treasurer's Organization	175	4,509		
- Division 10 - General Manager's Office				
AAPA	30,822			
Brownsville SPI Shrimp Producers Assoc.	60			
Texas Shrimp Association	500			
Brownsville Chamber of Commerce (\$220/mo)	5,000			
McAllen Chamber	225			
SPI Chamber	195			
South Tex Manufacturer's Asso	500			
GPAA - Gulf Ports Association of the Americas	600			
Greater Houston Port Bureau	1,000			
Los Fresnos Chamber	350			
Lower Rio Grande Valley Development Council	300			
National Waterways	1,565			
Propeller Club	400			
Rio Grande Valley Partnership	1,500			
TPA - Texas Ports Association	15,000			
West Gulf Maritime	3,000			
Border Trade Advisory	10,000			
Port Isabel Chamber of Commerce	175	71,192		
- Division 11 - Office Services				
TWIC Card - Renewals (Courier, Custodian)	300	300		
- Division 45 - Business Development & Marketing				
Consejo Mexicano de Comercio (COMCE) annual membership	8,205			
Texas One	25,000			
Other	1,795	35,000		
- Division 46 - Communications & Public Relations				
Memberships	3,000			
Port Award Submittals	2,500	5,500		
- Division 49 - Cargo Services & FTZ				
Gulf Port Association/TX Association FTZ	2,000			
Inland Rivers Ports and Terminals	1,000			
NAFTZ Membership	2,500	5,500		
- Division 51 - Facilities Maintenance				
Pesticide License	100			
TWIC Card - New/Renewals	2,500			
Fuel Tank Permit	600			
Relicensing of Diagnostic Scanner (Diagnostics Crane, Agr Eqpt, Freightliner)	4,000			
License renewal Jaltest	2,500	9,700		
- Division 53 - Utility Services				
TWIC Card - New/Renewals	1,000			
Misc. - Certifications -	1,345			

Brownsville Navigation District

Fiscal Year 2026 Operating Budget Amendments Version - Version D Line Item Detail

		Itemized	Division Subtotal	Roll-up	Check to Budget
	Waste Water Operator License	100			
	TRWA Membership	800			
	TCEQ- FH WWP Annual Assessment Fee #WQ-0002817000	4,805			
	TCEQ- TB Annual Assessment Fee #14355001	1,250			
	TCEQ- NS WWTP Annual Assessment Fee #10332001	1,250			
	TCEQ- Annual Assessment Fee Ballast Pit 1 & 2	1,250	11,800		
	- Division 55 - Mobile Harbor Crane Operations				
	Crane Permits 3	750			
	Misc. - Certifications	250	1,000		
	- Division 57 - Security				
	TWIC Card - New/Renewals	1,700			
	Texas Police Chief's Assoc. Membership Dues	400			
	TPA - Agency Affiliate Member (diff from above)	400	2,500		
	- Division 60 - Engineering Services				
	TCEQ- Permit Fee #90310028	490			
	TGLO - Certificate Renewal	75			
	Tx Department of Health Annual Tier Two Chemical	150			
	Cameron County Clerk	150			
	TWIC Card - New/Renewals	1,000			
	GPS Subscription	5,000			
	Waste Water Treatment plants and ballast pit permits TCEQ	3,000			
	Misc.	2,135	12,000		
	- Division 91 - Board Services				
	Misc.	500	500		
5720	Promotional Funds & Services			145,400	145,400
	- Division 10 - General Manager's Office				
	Misc	500	500		
	- Division 45 - Business Development & Marketing				
	Trade Shows	93,650			
	- IHS Breakbulk Conference				
	- Association of Maquiladoras				
	- BTA-CNAFTA/Mexican Energy Reform				
	- Texas Customs Brokers Annual Conference				
	Monterrey Reception				
	Monterrey Reception Sponsorships				
	- American Metal Market Mex. Steel Conf.				
	- AIIS North Am. Steel Conf				
	- International Logistics Conf. - Mexico City				
	- S&P Global Platts Mexico				
	- Webinar COMCE				
	- Expo Transporte Logistica (Monterrey, Mexico City, Puebla)				
	- JOC Trade Forum				
	- Expo Cargo				
	- POB Industrial Park				
	- EDC Business Development				
	- Mexico Business Development				
	- North America Economic Development				
	- Division 46 - Marketing & Public Relations				
	Corporate Sponsorships				
	- Leadership Brownsville hosting/table	750			
	- United Way	2,000			
	- Brownsville Chamber of Commerce Various Events	5,000			
	- Special Events - Port tours	5,000			
	- Other Corporate Sponsorships	30,000	42,750		
	- Division 49 - Cargo Services & FTZ				
	Customer Retention/cargo services/truck appreciation	5,000	5,000		
	- Division 57 - Security and Police				
	Crimestoppers Sponsorship	500			
	Brownsville Police Chief Fundraising Event Sponsorship	1,500			
	Police Officers Memorial Ceremony	1,500	3,500		
5721	Promotional Items			47,000	47,000
	- Division 07 - Human Resources				

Brownsville Navigation District

Fiscal Year 2026 Operating Budget Amendments Version - Version D Line Item Detail

		Itemized	Division Subtotal	Roll-up	Check to Budget
	Misc. Give-Away Items (job fairs)	2,000	2,000		
	- Division 10 - General Manager's Office				
	Misc. Give-Away Items	6,000	6,000		
	- Division 45 - Business Development & Marketing				
	Promotional items	8,000	8,000		
	- Division 46 - Communications & Public Relations				
	Misc. - Promotional items, i.e. mugs, pens, memos, booklets, chargers, stress balls, etc	16,000	16,000		
	- Division 57 - Security				
	Challenge coins, mugs/pens	5,000	5,000		
	- Division 91 - Board Services				
	Misc.	10,000	10,000		
5722	Board Meeting Expense			5,000	5,000
	- Division 91 - Board Services				
	Office Supplies	4,000			
	Refreshments & Food	1,000	5,000		
5723	Customer Appreciation			45,000	45,000
	- Division 46 - Communications & Public Relations				
	State of the Port	20,000			
	Special Events - Truck Appreciation (Sep)	5,000			
	Customer Appreciation Luncheon (Dec)	20,000	45,000		
5724	Community Participation			375,000	375,000
	- Division 10 - General Manager's Office				
	Port Tours	5,000			
	Community Sponsorships/Parades/Holiday Village	5,000			
	Legislative Tour	20,000			
	Miscellaneous	9,000	39,000		
	- Division 46 - Communications & Public Relations				
	Sponsorships				
	- Dock Dash 5K - 1M	10,000			
	- Los Fresnos Rodeo	10,000			
	- Port 90th Anniversary Celebration Event (2026)	200,000			
	- Charro Days Activities	28,000			
	- Scholarship Event	18,000			
	- Maritime week May	30,000	296,000		
	- Division 91 - Board Services				
	Misc. Community Sponsorships	40,000	40,000		
5726	Photography Services			47,870	47,870
	- Division 10 - General Manager's Office				
	Misc. (canvas)	500	500		
	- Division 46 - Communications & Public Relations				
	Photography Services/Film and Video (ground and aerial)	42,370	42,370		
	- Division 91 - Board Services				
	Misc. - Board Photos	5,000	5,000		
5727	Scholarship Fund			40,000	40,000
	- Division 10 - General Manager's Office				
	Scholarship Fund	40,000	40,000		
5750	Legal & Auditing			674,400	674,400
	- Division 04 - Administrative Services				
	USCG Documentation Searches - 10 @ \$35	350			
	Secretary of State OnLine Searches - 20 @ \$1.00	50	400		
	- Division 07 - Human Resources				
	Deductible for legal expenses - employment lawsuit	1,000			
	Pension Expenses - ABG DB Plan- stmts, valuation, gasb rpts, consulting,	53,800			
	Pension Expenses - ABG 457B Plan administration	14,200			
	Misc	5,000	74,000		
	- Division 08 - Finance				
	Annual Audit - Fiscal 12/31/2025 (accrual)	60,000			
	Pension audit engagement - Fiscal 12/31/2025 (accrual)	30,000	90,000		
	- Division 10 - General Manager's Office				
	Rentfro				
	- Retainer - \$21,500/month plus 30% expense	335,400			
	- Pension attorney	15,000			

Brownsville Navigation District

Fiscal Year 2026 Operating Budget Amendments Version - Version D Line Item Detail

		Itemized	Division Subtotal	Roll-up	Check to Budget
	- Legal Services (Locke Lord/Environmental, outsource)	75,000			
	- Legal cases	74,000			
	- misc	600	500,000		
	- Division 49 - Cargo Services & FTZ				
	FTZ Legal Fees	10,000	10,000		
5760	Other Consultant Fees			1,185,260	1,185,260
	- Division 03 - Real Estate Services				
	Real Estate Appraisal	10,000	10,000		
	- Division 04 - Administrative Services				
	Property Appraisal	40,000	40,000		
	- Division 06 - IT				
	Surveying/assessing of network, materials, hardware, etc	7,000			
	Cyber Security Plan & Intrusion Plan	28,000	35,000		
	- Division 07 - Human Resources				
	Bowen Miclette	15,750			
	Insurance consultant / Loss services	25,510	41,260		
	- Division 08 - Finance				
	Estrada & Hinojosa - Continuing Disclosure Fees (G.O. only)	5,000			
	Other Consulting Services	20,000	25,000		
	- Division 10 - General Manager's Office				
	Akin Gump	168,000			
	Federal Legislature	160,000			
	Texas Legislature	120,000			
	Grant Application Consulting	10,000			
	Terracon Proposal	100,000			
	Mitigation Land Study	50,000			
	Environmental Consultant Services	70,000			
	Misc	52,000	730,000		
	- Division 45 - Business Development & Marketing				
	Marketing Study Consultant \$1100/month	15,000			
	Other Economic Studies	25,000	40,000		
	- Division 46 - Communications & Public Relations				
	Graphic Artist/Design Services	6,000	6,000		
	- Division 57 - Security				
	Facility Security Assessment/Annual Review	3,500	3,500		
	- Division 60 - Engineering Services				
	Baldwin Annual Report	8,000			
	Half	225,000			
	Other Consulting Services	21,500	254,500		
5771	Safety Supplies and Equipment			62,500	62,500
	<i>Includes hard hats, safety glasses, belts, repellent, first aid supplies, bee suits, flash lights, etc.</i>				
	- Division 01 - Wharf Operations	3,500			
	- Division 03 - Real Estate Services	250			
	- Division 04 - Administrative Services	250			
	- Division 06 - I T Department	1,000			
	- Division 46 - Communications & Public Relations	500			
	- Division 51 - Facilities Maintenance	45,000			
	- Division 53 - Utility Services	1,000			
	- Division 55 - Mobile Harbor Crane Operations	8,000			
	- Division 57 - Security	2,000			
	- Division 60 - Engineering Services (Clerical)	1,000			
5780	Police Officer Supplies			44,000	44,000
	- Division 57 - Security				
	Ammunition (Bullets and Shotgun shells)	9,012			
	Body Armor - 2 Officers x \$750	1,500			
	Police Officer Supplies (duty gear, belt keepers, tasers etc.)	7,000			
	Rifle program	20,000			
	Firearms 2x600	1,200			
	Vest Carriers for Body Armor 26 @ 88.00	2,288			
	Security Guard Supplies 12 guards X 250	3,000	44,000		
5810	Printing and Office Supplies			113,739	113,739

Brownsville Navigation District

Fiscal Year 2026 Operating Budget Amendments Version - Version D Line Item Detail

		Itemized	Division Subtotal	Roll-up	Check to Budget
	- Division 01 - Wharf Operations				
	Paper products and cleaning supplies	2,000			
	Coffee/Water/Misc.	500			
	Computer Supplies	1,000	3,500		
	- Division 03 - Real Estate Services				
	Paper products, binding items, toners, etc	1,600			
	Folders for Leases	100			
	Keyboard/Board	300			
	Computer Supplies	800	2,800		
	- Division 04 - Administrative Services				
	Storage Boxes for Records Retention Warehouse	500			
	General Office Supplies	4,200	4,700		
	- Division 06 - IT Department				
	Misc. (office/computer supplies, business cards,)	3,500	3,500		
	- Division 07 - Human Resources				
	Misc. (office/computer supplies, business cards,)	4,000	4,000		
	- Division 08 - Finance				
	Copy Paper (15 cases/mo. @ \$35)	3,800			
	Printing - Letter Head and Envelopes	525			
	Printing - Window Envelopes	1,000			
	Printing - Utility Invoices	375			
	Printing - Receipt Books/deposit book	1,000			
	Printing - Water Connection Reports	175			
	IRS Reporting Forms (W-2's/1099's/Envelopes)	1,250			
	Storage Boxes	300			
	General Office/computer Supplies	8,015	16,440		
	- Division 10 - General Manager's Office				
	General Office Supplies and Business Cards	5,700	5,700		
	- Division 11 - Office Services				
	Coffee/Water/Misc.	1,000			
	Refreshments.janitorial/breakroom/paper/cleaning supplies/ Model Laundry	5,500	6,500		
	- Division 45 - Business Development & Marketing				
	General Office/computer Supplies and Business Cards	4,000	4,000		
	- Division 46 - Communications & Public Relations				
	General Office/computer Supplies and Business Cards	3,000			
	Video camera purchase/audio equipment	7,000			
	Collateral, invitations, Materials & Brochures	5,000	15,000		
	- Division 49 - Cargo Services & FTZ				
	Fax Cartridges and Misc. Office/computer Supplies	500			
	Daily Entry Permits - 78,000	15,600			
	Annual Port Entry Permits - 2,000	5,900			
	Paper products, coffee and cleaning supplies	3,000	25,000		
	- Division 51 - Facilities Maintenance				
	Coffee/Water/Misc.	1,500			
	General Office/computer Supplies and Business Cards	6,500	8,000		
	- Division 53 - Utility Services				
	Coffee/Water/Misc.	800	800		
	- Division 57 - Security				
	Coffee/Water/Misc.	1,000			
	Office/computer Supplies	5,700			
	Supplies for new badge machine	500			
	Business Cards/Case No. Cards	100	7,300		
	- Division 60 - Engineering Services				
	Computer Supplies	3,000			
	General Office Supplies	2,000	5,000		
	- Division 91 - Board Services				
	Business Cards	1,500	1,500		
5811	Office Furniture			102,130	102,130
	- Division 01 - Wharf Operations				
	Replacement of chairs	2,450			
	Misc.	2,050	4,500		
	- Division 03 - Real Estate Services				

Brownsville Navigation District

Fiscal Year 2026 Operating Budget Amendments Version - Version D Line Item Detail

		Itemized	Division Subtotal	Roll-up	Check to Budget
	Office chairs, shelves, writing board, shredder, calculators, desk organizers	1,300			
	New Desks	9,800			
	Misc	900	12,000		
	- Division 04 - Administrative Services				
	3 Desks	2,000	2,000		
	- Division 06 - IT Department				
	Chairs/Desks	10,000	10,000		
	- Division 07 - Human Resources				
	Misc.	800	800		
	- Division 08 - Finance				
	New Desks	19,500			
	Misc. (scanning & binding machines, laminators, calculators, shredders, etc.)	5,000	24,500		
	- Division 10 - General Manager's Office				
	Misc.	2,000	2,000		
	- Division 11 - Office Services				
	Misc.	4,500	4,500		
	- Division 45 - Business Development & Marketing				
	Misc.	4,800	4,800		
	- Division 46 - Communications & Public Relations				
	Misc. Furniture	1,130	1,130		
	- Division 49 - Cargo Services & FTZ				
	Misc. Telephone	400	400		
	- Division 51 - Facilities Maintenance				
	Misc. Calculators, hole punches, etc.	7,500	7,500		
	- Division 57 - Security				
	Office Computers 1, one color printer	5,000	5,000		
	- Division 60 - Engineering Services				
	Furniture for New Space	20,000			
	Monitor/Printer/Desk/Cabinet	3,000	23,000		
5812	Office Equipment Rental & Repair			26,900	26,900
	- Division 06 - I. T. Services				
	Copier- Front Desk				
	Color (5000)	2,400			
	B& W (6500)	400			
	Copier - Permit Office				
	Color	1,700			
	B & W	400			
	Copier - HR				
	Color	1,700			
	B & W	400			
	Copier - FTZ/HMO/Shop/General Manager				
	Color (3600)	2,000			
	B & W (6200)	550			
	Misc.	2,450	12,000		
	- Division 07 - Human Resources				
	Copier - Xerox	3,000	3,000		
	- Division 08 - Office Services				
	Copier Machines	6,000	6,000		
	- Division 11 - Office Services				
	Postage Machine	3,600	3,600		
	- Division 57 - Security				
	Copier Maintenance Agreement	2,300	2,300		
5815	Postage			13,700	13,700
	<i>Postage distributed by worksheet calculation</i>				
	- Division 08 - Finance				
	Overnight delivery services	7,000	7,000		
	- Division 11 - Office Services				
	Postage by all departments	6,700	6,700		
5820	Drafting & Survey Supplies			6,000	6,000
	- Division 60 - Engineering Services				
	Plotter ink	6,000	6,000		
5830	Telephone			83,052	83,052

Brownsville Navigation District

Fiscal Year 2026 Operating Budget Amendments Version - Version D Line Item Detail

		Itemized	Division Subtotal	Roll-up	Check to Budget
	Distributed by worksheet calculation	83,052			
5832	Telephone - Cell Phone			32,680	32,680
	Distributed by worksheet calculation	32,680			
5848	Subscriptions, Books, Videos			14,000	14,000
	- Division 01 - Wharf Operations				
	AIS	1,500			
	Misc.	500	2,000		
	- Division 04 - Administrative Services				
	Misc.	250	250		
	- Division 06 - I. T. Services				
	Cisco Umbrella Security Package	2,700			
	IT Material and Training Videos (PM Training, Malware Bytes)	3,300	6,000		
	- Division 07 - Human Resources				
	Misc.	600	2,650		
	HR subscriptions	1,200			
	GD Compliance Posters	850			
	- Division 08 - Finance				
	GFOA Best Practices and Templates Publications	400	400		
	- Division 46 - Communications & Public Relations				
	Misc. - Various Newspaper & Industry Magazine	2,000	2,000		
	- Division 51 - Facilities Maintenance				
	Misc.	300	300		
	- Division 57 - Security				
	PDK Cloud base system	400	400		
5851	Software / Support Agreements & Licensing			571,218	571,218
	- Division 01 - Wharf Operations				
	GIS	12,500	12,500		
	- Division 03 - Real Estate Services				
	ACT Software (267.50*12) + 3000/yr	6,200	6,200		
	- Division 04 - Administrative Services				
	Just FOI	11,000	11,000		
	- Division 06 - IT Department				
	Dell - Microsoft Office 365	50,000			
	Axcient	20,000			
	Centinal One Software (2 Server Licenses)	3,500			
	Licenses for switches and accesses	8,000			
	Meraki Licensing & Service (3 yr 2026)	10,000			
	Adobe (organization wide)	16,000			
	Additional Software/Licenses to support operations	6,000	113,500		
	- Division 07 - Human Resources				
	- Division 08 - Finance				
	Software Support Agreement - TimeClock Plus	10,088			
	Hardware Support Agreement - TimeClock Plus	3,317			
	Software Support Agreement - Incode	49,590			
	Software Support Agreement - KleinPort	119,623			
	Software Support Agreement - Lease GASB 87/96	30,000			
	Software Support Agreement - Klein Tariff Changes	40,000			
	Software Support Agreement - Klein Real Estate/Billing	117,000			
	Badger meter services (\$300/mon)	3,600			
	Misc. Software Purchases	1,500	374,718		
	- Division 10 - General Manager's Office				
	Misc.	500	500		
	- Division 11 - Office Services				
	Misc.	500	500		
	- Division 45 - Business Development & Marketing				
	Customer Relationship Management software Hubspot	8,000			
	Convergence	1,000	9,000		
	- Division 46 - Communications & Public Relations				
	Software - Meltwater media, digital monitoring and analytics	10,000			
	Software for Computers, Canva	3,000			
	Misc.	2,000	15,000		
	- Division 51 - Facilities Maintenance				

Brownsville Navigation District

Fiscal Year 2026 Operating Budget Amendments Version - Version D Line Item Detail

		Itemized	Division Subtotal	Roll-up	Check to Budget
	Attendance Software and Inventory Control Software	7,800	7,800		
	- Division 57 - Security				
	- Division 60 - Engineering Services				
	Misc, Microsoft project, Plotter Maint. Agreement	3,500			
	Auto CAD/Civil 3D (4 licenses)	17,000	20,500		
5852	Security Cameras Maintence/Replacements			70,000	70,000
	- Division 06 - IT Department				
	Cisco Services	8,400			
	Replace Cameras/wiring/camera equipt maintenance	61,600	70,000		
5854	Computer Hardware			85,700	85,700
	- Division 01 - Wharf Operations				
	New Computers/ipads	12,000	12,000		
	- Division 03 - Real Estate Services				
	Computer/Laptop (surface)	2,500	2,500		
	- Division 04 - Administrative Services				
	Replace Admin Svc Clerk Computer	3,000			
	New Workstation	3,000	6,000		
	- Division 06 - IT Department				
	New Computer Equipment/New IT	6,000	6,000		
	- Division 07 - Human Resources				
	Misc. -	3,000	3,000		
	- Division 08 - Finance				
	1 Laptops	1,750			
	2 Computer	6,750			
	Misc. battery backups, etc.	2,000	10,500		
	- Division 10 - General Manager's Office				
	Misc.	4,500	4,500		
	- Division 11 - Office Services				
	Misc. - Computer	3,500	3,500		
	- Division 45 - Business Development & Marketing				
	Misc.	6,000	6,000		
	- Division 46 - Communications & Public Relations				
	Laptop	2,500			
	Misc	3,000	5,500		
	- Division 49 - Cargo Services & FTZ				
	Misc.	200	4,200		
	Time clock installation	4,000			
	- Division 51 - Facilities Maintenance				
	Misc. Equipment - Including Computer Replacements	6,000	6,000		
	- Division 53 - Utility Services				
	Misc. Equipment - Including Computer Replacements/tablets	7,000	7,000		
	- Division 55 - Mobile Harbor Crane Operations				
	Misc	4,000	4,000		
	- Division 57 - Security				
	Replacement Printers for units 2@\$1000 each/laptops	2,000	2,000		
	- Division 60 - Engineering Services				
	2 computers	3,000	3,000		
5857	Internet Expenses			34,150	34,150
	Distributed by worksheet calculation				
	T-1 Lines and Routers	20,306			
	Air Cards	10,941			
	iPad Service	2,904	34,150		
5858	On-Line Permit Administration			120,000	120,000
	- Division 49 - Cargo Services & FTZ				
	Pro-Miles - 60,000 permits at @\$2.00	120,000	120,000		
5859	Website & Hosting Costs			6,188	6,188
	- Division 46 - Communications & Public Relations (\$1,188 Annual Fee)	1,188			
	Website projects (community pg. add. projects)	5,000	6,188		
5880	Election			152,000	152,000
	- Division 04 - Administrative Services				
	Election Advertising (See 5714)	152,000	152,000		
5883	Doubtful Accounts			25,000	25,000

Brownsville Navigation District

Fiscal Year 2026 Operating Budget Amendments Version - Version D Line Item Detail

		Itemized	Division Subtotal	Roll-up	Check to Budget
	- Division 08 - Finance				
		25,000			
5940	Reimbursable Damage Expenses			55,385	55,385
	- Division 51 - Facilities Maintenance				
	Cost of Labor, Materials & Equipment	55,385			
Total Trav/Promo/Prof/Off/Board/Oth Exp.				5,565,329	5,565,329
Total Indirect Expenses				14,710,875	14,710,875
Total Expenses				25,277,121	25,277,121
Operating Income Before Depreciation				20,692,598	20,692,598
6501	Depreciation Expense			13,112,420	13,112,420
Operating Income After Depreciation				7,580,178	7,580,178
OTHER INCOME/EXPENSE					
Other Income - All Division 09 - Financing, Tax and Other					
6518	State Grants			1,641,234	1,641,234
	<i>TXDot Reimbursement Grant</i>	1,641,234			
6571	Tax Revenue - M & O			4,506,836	4,506,836
	<i>2025 Tax Levy \$4,506,836.00</i>	4,506,836			
6573	Penalty & Interest on Taxes - M&O			66,000	66,000
		66,000			
6574	Penalty & Interest on Taxes - GO			21,379	21,379
		21,379			
6578	Rebates Earned - Buy Board			1,026	1,026
		1,026			
6579	Rebates Earned - P Cards			7,600	7,600
		7,600			
6581	Interest Income - Short Term Investments			3,183,000	3,183,000
	<i>Interest Income from Investing other than Bank Savings</i>	3,183,000			
6582	Interest Income - Demand Deposit Accounts			550,000	550,000
	<i>Interest Income from Demand and Savings Accounts other than Bond Proceeds and Fiduciary Funds</i>				
		550,000			
6586	Premium from Sale of Bond			76,043	76,043
		76,043			
6588	Service Charge on Delinquent Leases			65,000	65,000
		65,000			
6589	Interest Income - TRZ Const. Fund	38,000		38,000	38,000
6593	Miscellaneous General Income			7,000	7,000
		7,000			
6594	Proceeds of Insurance Claims			2,000	2,000
		2,000			
Total Other Income				10,165,118	10,165,118
Other Expense					
6671	Tax Collection Expense - M & O			99,950	99,950
	<i>M & O</i>				
	Pro-Rata Portion of CAD Budget	54,882			
	Commission to County Tax Collector	45,068			
6672	Tax Collection Expense - GO			4,200	4,200
	<i>G. O.</i>				
	Pro-Rata Portion of CAD Budget	4,200			
6675	Discounts - M & O			86,465	86,465
	Discount granted for early payment of taxes	86,465			
6676	Discounts - GO			1,000	1,000
	Discount granted for early payment of taxes	1,000			
6677	Other Property Tax Expense - M & O			87,684	87,684

Brownsville Navigation District

Fiscal Year 2026 Operating Budget Amendments Version - Version D Line Item Detail

		Itemized	Division Subtotal	Roll-up	Check to Budget
6678	Other Property Tax Expense - GO	87,684		10,000	10,000
		10,000			
6681	Interest Expense - Revenue Bonds			925,798	925,798
	7.425M Series 2022	120,854			
	28M Series 2016 - 100% exp	804,944			
6683	Interest Expense			80,000	80,000
	Line of Credit	80,000			
6686	Bond Service Fees - Revenue Bonds			3,700	3,700
	Bond Paying Agent Fees	3,700			
6688	Amortization of Deferred Debt			9,654	9,654
	2016 Revenue bond - prepaid insurance	9,654			
6689	Bank Service Charges			400	400
	Safe Deposit Box Rental	400	400		
6691	Gain or Loss on Disposition of Assets			20,000	20,000
	Generally from the sale of equipment	20,000			
6692	Credit card fees			260	260
		260			
6693	Misc. General Expense			5,150	5,150
	Flat Rate Assessment - Water Rights (RR Reloc Land)	850			
	- 2238-A1- Palo Alto				
	- 2239-1- Palo Alto				
	Misc. Service Fees	600			
	Cash Short and Over	250			
	Interest Charges on Credit and Vendor Accounts	600			
	Misc. Non-operating expenses	2,850			
6694	Cost of Insured Damage Repaired			15,000	15,000
	Estimated damage claims	15,000			
6697	Settlements			4,000	4,000
	Settlements	4,000			
	Total Other Expense			1,353,261	1,353,261
	Total Other Income and Expense			8,811,857	8,811,857
	Total Capital Contributions			-	-
	Net Income			16,392,035	16,392,035