Steps Required for Discussion, Proposal, and Adoption of Budget

Galveston County Navigation District No. 1

Steps for the Proposal of the Budget:

This year's property tax levy will not raise more revenue from property taxes than in the preceding year. A statement about "budget increase" as specified by §102.005(b) of the Local Government Code is not required to be included on the notice of public hearing on the proposed budget or on the cover of the proposed budget.

Steps for the Adoption of the Budget:

- A vote to adopt the budget must be a record vote.
- An adopted budget must contain a cover page stating a record vote of each member of the governing body by name, the property tax rates for the current and preceding fiscal year, the total amount of debt obligations, and the following statement in 18 point font:

This budget will raise less revenue from property taxes than last year's budget by an amount of $-1,940,513, which is a -100.00 percent decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $0.

-The budget and cover page must be filed with the clerk and posted on the entity's website at least until the date of the first anniversary the budget is adopted.

Taxpayer Impact Statement (Required when Discussing or Adopting the Budget):

If the taxing unit will be discussing or adopting the budget, add the below statement to the open meeting notice. The taxing unit also must post the proposed budget on the taxing unit's homepage.

Taxpayer Impact Statement

Fiscal Year (Tax Year)	Median-Valued Homestead	Tax Rate Per $100 of Value	Estimated Property Tax Bill
FY 2025-2026 (TY 2025)	$350,534	Adopted 2025 Tax Rate: $0.023740	$83.22
FY 2026-2027 (TY 2026)	$327,170	2026 No New Revenue Tax Rate: $0.023872	$78.10
FY 2026-2027 (TY 2026)	$327,170	Proposed 2026 tax rate based on the proposed budget for 2026-27: $0.000000	$0.00

	Prelim Expense Budget 2027
Revenues:	
Projected Ad Valorem Taxes to be collected	1,900,000
Penalties and interest on delinquent taxes	30,000
Interest earned	40,000
Payment in lieu of taxes from Housing Authority	
Other Income	
Total Revenue	1,970,000
Operational Expenditures:	
Accounting	7,500
Appraisal Services (CAD)	13,500
Assessing and collecting taxes	12,000
Audit	24,000
Collection exp-delinquent taxes	13,000
Commissioners' expenses	2,000
Commissioners' fee of office	30,000
Dues and memberships	4,000
Election expense	5,000
Equipment Purchases	2,500
Insurance-Bridge Operations	40,000
Insurance-other	20,000
Legal	55,000
Meeting expense	1,500
Office expenses	3,000
Operating supplies bridge	8,500
Personnel-pension, employee benefits	200,000
Personnel-bridge	374,850
Personnel-office	125,000
Rent	19,000
Repairs, maintenance, supplies bridge	160,000
Sanitation	10,000
Tax rate notice	750
Taxes-payroll	40,000
Telephone	3,000
Truck	5,000
Utilities	30,000
Total Operating Expenditures	1,209,100
Total Expenditures	1,209,100
Capital Projects to be funded by Reserve Funds	760,900
Total Revenues Over (Under) Expenditures	-