



2027 Operating Budget

Adopted

July 21, 2026

Board of Directors

A. L. (Buster) Atkeisson
Chairman

Mike Dowd, County TAC
Vice-Chairman

Rosie Travenia
Secretary

Dr. Seth Brown

Brad Farmer

Jeff Smith

Bud Black, RPA/CTA/RTA
Chief Appraiser

Additions to the Texas Government Code Section 551.043, effective September 1, 2025, require a taxpayer impact statement showing, for the median-valued homestead property in each governmental body, a comparison of the property tax bill in dollars pertaining to the property for the current fiscal year to an estimate of the property tax bill in dollars for the same property for the upcoming fiscal year if the proposed budget is adopted.

Since the District does not adopt a tax rate and does not impose property taxes, adoption of the District's budget would have no direct impact on a taxpayer's property tax bill in the District.

Navarro CAD Proposed 2027 Operating Budget

	Budget Amount
Division I - Personal Services	
01-6101 Employee Salaries	990,220
01-6105 Longevity Pay	29,000
01-6111 Social Security	66,250
01-6112 Medicare	14,780
01-6121 Retirement	172,660
01-6131 Group Health Insurance	300,960
01-6141 TWC Unemployment	3,250
01-6142 Workers Comp (TML)	6,780
01-6143 Employee Drug Screening	0
Total	1,583,900
Division- II- Supportive Services	
02-6211 Ag Board	150
02-6212 Board of Directors	300
02-6213 Tax Liaison Officer	2,000
02-6221 Professional Dues	6,870
02-6231 Travel & Training	33,980
02-6251 Notary & Financial Bond Premiums	1,150
02-6252 Insurance	4,850
02-6261 Car Allowance	143,700
Total	193,000
Division III - Educational Services	
03-6301 Instructor Expenses	11,000
03-6302 PTEC Fees	1,750
03-6303 Supplies	1,000
Total	13,750
Division IV - Office Expense	
04-6411 Annual Audit	11,000
04-6421 Office Supplies	23,800
04-6423 Postage	52,500
04-6432 Utilities	52,900
04-6441 Public Notices	3,850
04-6452 Forms & Printing	17,500
04-6471 Equipment Repairs & Maintenance	1,000
04-6491 Subscriptions	11,870
Total	174,420
Division V - Contractual Services & Service Agreements	
05-6511 Industrial Appraisal	130,000
05-6515 Homestead Exemption Monitoring	17,330
05-6521 Janitorial	13,250
05-6541 Software Maintenance	58,680
05-6546 Aerial Photography Services	102,900
05-6545 Internet Services	44,130
05-6555 Service Agreements	5,080
05-6560 Equipment Lease	25,660
Total	397,030

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	Budget Amount
Division VI - Building Expense	
06-6610 Building Insurance	3,500
06-6620 Building Maintenance	34,900
06-6630 Safety Monitoring	7,150
Total	45,550
Division VII - Contingency	
07-6711 Contingency	10,000
07-6714 Fund Balance Restricted for Contingency- CD	0
Total	10,000
Division VIII - Capital Expenditures	
08-6820 Capital Equipment	6,850
Total	6,850
Division IX - Debt Service	
09-6910 Principal Payments	57,230
09-6960 Interest on Debt	26,090
Total	83,320
Division X - Litigation	
10-1101 Litigation & Legal Expense	100,000
Total	100,000
Division XI -Appraisal Review Board	
11-1210 Meeting Expense	38,000
11-1220 Litigation & Legal Expense	1,800
11-1230 Travel & Training	0
Total	39,800
	Budget Amount
Division I - Personal Services	1,583,900
Division II- Supportive Services	193,000
Division III - Educational Services	13,750
Division IV - Office Expense	174,420
Division V - Contractual Services & Service Agreements	397,030
Division VI - Building Expense	45,550
Division VII - Contingency	10,000
Division VIII - Capital Expenditures	6,850
Division IX - Debt Service	83,320
Division X - Litigation	100,000
Division XI -Appraisal Review Board	39,800
Total	2,647,620

Estimated Cost Share

Based on 2025 Tax Levies - Actual Cost Shares Will Be Determined After 2026 Tax Rates/Levies Have Been Set

	2026 Adopted Amended	Budget Amount	Difference
Budget	2,527,945.00	2,647,620.00	119,675.00
Less Education Funds Received	-12,000.00	-13,750.00	-1,750.00
Less Litigation Reserve	-80,065.00	-50,000.00	30,065.00
Total Revenue from Entities	2,435,880.00	2,583,870.00	147,990.00

Entity	2025 Levy	Percentage of Total	Proposed Share	2026 Share	Difference
CITY OF BARRY	33,442	0.000269	694.03	655.25	38.78
CITY OF BLOOMING GROVE	175,095	0.001407	3,634.47	3,427.28	207.19
CITY OF CORSICANA	14,002,425	0.112485	290,646.36	273,999.96	16,646.40
CITY OF DAWSON	147,597	0.001186	3,063.69	2,888.95	174.74
CITY OF EMHOUSE	14,802	0.000119	307.22	289.87	17.35
CITY OF FROST	152,243	0.001223	3,160.07	2,979.08	180.99
CITY OF GOODLOW	5,849	0.000047	121.44	114.49	6.95
CITY OF KERENS	513,509	0.004125	10,658.72	10,048.01	610.71
CITY OF RICE	394,991	0.003173	8,198.88	7,729.05	469.83
CITY OF RICHLAND	37,268	0.000299	773.61	728.33	45.28
CITY OF STREETMAN	4,393	0.000035	91.21	85.26	5.95
FAIRFIELD HOSPITAL DISTRICT	385,020	0.003093	7,991.91	7,534.18	457.73
NAVARRO COUNTY GENERAL	26,340,292	0.211598	546,741.98	515,427.34	31,314.64
HENDERSON COUNTY LEVEE IMPR DIST #3	4,406	0.000035	91.47	85.26	6.21
HILL COLLEGE	1,168	0.000009	24.29	21.92	2.37
NAVARRO COLLEGE	8,804,219	0.070727	182,748.08	172,280.05	10,468.03
NAVARRO COUNTY EME SERV DIST#1	443,854	0.003566	9,213.05	8,686.35	526.70
NAVARRO COUNTY FLOOD CONTROL	450,207	0.003617	9,344.82	8,813.00	531.82
NAVARRO COUNTY ROAD & BRIDGE	5,587,467	0.044886	115,978.30	109,336.89	6,641.41
BLOOMING GROVE ISD	5,435,942	0.043668	112,833.21	106,370.01	6,463.20
BYNUM ISD	13,972	0.000112	289.91	272.82	17.09
CORSICANA ISD	25,621,822	0.205826	531,828.66	501,367.44	30,461.22
DAWSON ISD	8,343,549	0.067026	173,185.95	163,267.29	9,918.66
ENNIS ISD	583,218	0.004685	12,105.69	11,412.10	693.59
FAIRFIELD ISD	2,052,552	0.016489	42,604.66	40,165.23	2,439.43
FROST ISD	3,808,212	0.030592	79,046.53	74,518.44	4,528.09
HUBBARD ISD	18,843	0.000151	391.20	367.82	23.38
KERENS ISD	7,615,695	0.061179	158,078.07	149,024.70	9,053.37
MILDRED ISD	9,330,629	0.074955	193,674.49	182,581.39	11,093.10
RICE ISD	3,642,630	0.029262	75,609.46	71,278.72	4,330.74
WORTHAM ISD	517,362	0.004156	10,738.82	10,123.52	615.30
Total	124,482,673	1.000000	2,583,870.25	2,435,880.00	147,990.25

Employee Salary Schedule

Position	Actual 2026		Change	Longevity
Chief Appraiser	125,000	130,000	5,000	3,000
Deputy Chief Appraiser	50,460	53,390	2,930	1,000
Admin Asst to Chief Appraiser	68,510	72,480	3,970	3,000
Director of Appraisal	61,070	64,620	3,550	2,000
Appraiser 1 (Real)	65,580	69,380	3,800	3,000
Appraiser's Asst (Replaces Cantu)	10,880	35,000	24,120	1,000
Appraiser 2 (Commercial)	47,700	51,270	3,570	2,000
Appraiser 3 (Real)	41,500	44,070	2,570	1,000
Appraiser 4 (Bus Pers Property)	48,900	58,010	9,110	3,000
Appraiser 5 (Real)	40,480	43,820	3,340	1,000
Appraiser Trainee	38,060	40,520	2,460	1,000
Customer Service	35,630	37,700	2,070	1,000
Mapper	48,420	51,230	2,810	1,000
Data Systems/Mapper's Asst	44,720	47,320	2,600	1,000
Exemption/Customer Service Admin	41,250	43,640	2,390	2,000
Appraiser's Assistant	21,410	0	-21,410	0
Appraiser Trainee	35,980	38,370	2,390	1,000
Appraiser Trainee	35,630	37,700		1,000
Appraiser Asst	14,670	35,000	20,330	0
Customer Service	34,690	36,700	2,010	1,000
Total	910,540	990,220	79,680	29,000