

Notice of Public Hearing on Navarro Central Appraisal District Budget

The Navarro Central Appraisal District will hold a public hearing on a proposed budget for the 2026 fiscal year.

The public hearing will be held on June 25, 2025 at 10:00 a.m., located at 1250 N 45th Street, Corsicana TX 75110. A summary of the appraisal district budget follows:

The total amount of the proposed budget. \$ 2,526,580

The total amount of increase over the current year's budget. \$ 186,036

The number of employees compensated under the proposed budget. 19

The number of employees compensated under the current budget. 18

The appraisal district is supported solely by payments from the local taxing units served by the appraisal district.

If approved by the appraisal district board of directors at the public hearing, this proposed budget will take effect automatically unless disapproved by the governing bodies of the county, school districts, cities and towns served by the appraisal district.

A copy of the proposed budget is available for public inspection in the office of each of those governing bodies. A copy is also available for public inspection at the appraisal district office located at 1250 N 45th Street, Corsicana TX 75110.

The phone number of the Navarro Central Appraisal District is: 903-872-6161.
The address is: 1250 N 45th Street, Corsicana TX 75110.



**Navarro Central
Appraisal District**
1250 N 45th St
Corsicana TX 75110

Bud Black, RPA/RCA/CTA Chief Appraiser
Phone: 903-872-6161
Fax: 903-872-3157
Mailing: 1250 N 45th Street Corsicana TX 75151
www.navarrocad.com

May 22, 2025

Participating Taxing Jurisdictions
Navarro Central Appraisal District

I am attaching a copy of the proposed operating budget for the appraisal district as prepared by the board of directors in a budget workshop meeting that was held on May 20, 2025.

During that meeting, the board considered several recommendations from me regarding the district's operations for 2026.

Major points of discussion and change were:

- A budgeted 5.8% increase in employee salaries was included. 2.3% as a cost of living and an additional 3.5% to be used for merit increases in salary;
- The addition of an appraiser's assistant who will be able to aid the appraisers with clerical duties (that does not require licensing) such as measuring improvements and taking pictures.

I continue to discover that there are multiple areas in the county where improvement information is missing from the appraisal records – including square foot sketches, proper classification of building type, effective age and condition ratings – all of which have a direct impact on performing fair and equitable appraisals of property as well as the addition of taxable value for property that previously escaped taxation.

- As the result of proposed salary increases and the additional staff member, there are additional expenses for group health insurance, Medicare, Social Security, and retirement plan obligations.
- An increase in contractual services for the appraisal of industrial properties due to the increased number of industrial properties added to the appraisal roll.
- An increase in the contractual cost of appraisal software and website services. This is due to the amount of information that we are required by law to provide to the general public via the website.
- An increase in the budget classes for building maintenance and contingency to provide available funds for the increasing amount of repairs that the building requires. Currently, the district's budget does not adequately provide funds to cover the repair and replacement of major items. Over the past three years, we have spent at least \$20,000 annually on the repair of the air conditioning system. There have also been leaks in the roof that have had to be repaired, and the backflow vault recently had to be repaired to pass inspection – this was an unbudgeted \$6,200 expense.
- The addition of an auxiliary member to the ARB who will be able to participate in ARB hearings when a member is absent or must recuse themselves from a protest hearing.

Please know that I am conservative in nature. I do not believe in spending unnecessary public funds.

A public hearing for the consideration of the budget's adoption will be held on June 25, 2025, at 10:00 a.m. here at the district's office at 1250 N. 45th Street, Corsicana, Texas.

Should you have any questions or wish to speak with me directly regarding this budget, please call or email me. I will be happy to visit with you via email, phone, or in person.

Sincerely,

Bud Black, RPA/CCA
Chief Appraiser



2026 Operating Budget

Proposed

June 25, 2025

Board of Directors

A. L. (Buster) Atkeisson
Chairman

Mike Dowd, County TAC
Vice-Chairman

Rosie Travenia
Secretary

Don Denbow

Mike Fletcher

Dr. Seth Brown

Bud Black, RPA/CTA/RTA
Chief Appraiser

Navarro CAD Proposed 2026 Operating Budget

		2025 Adopted	2026 Proposed	Difference
Division I - Personal Services				
01-6101	Employee Salaries	861,470	927,870	66,400
01-6105	Longevity Pay	27,000	28,000	1,000
01-6111	Social Security	57,750	62,130	4,380
01-6112	Medicare	12,880	13,860	980
01-6121	Retirement	164,460	168,900	4,440
01-6131	Group Health Insurance	315,360	321,480	6,120
01-6141	TWC Unemployment	2,110	2,220	110
01-6142	Workers Comp (TML)	6,100	6,520	420
01-6143	Employee Drug Screening	200	200	0
	Total	1,447,330	1,531,180	83,850
Division-II- Supportive Services				
02-6211	Ag Board	150	150	0
02-6212	Board of Directors	300	300	0
02-6213	Tax Liaison Officer	2,000	2,000	0
02-6221	Professional Dues	6,750	7,050	300
02-6231	Travel & Training	26,400	30,380	3,980
02-6251	Notary & Financial Bond Premiums	1,150	1,150	0
02-6252	Insurance	2,640	3,850	1,210
02-6261	Car Allowance	118,200	128,700	10,500
	Total	157,590	173,580	15,990
Division III - Educational Services				
03-6301	Instructor Expenses	9,660	11,000	1,340
03-6302	PTEC Fees	1,750	1,750	0
03-6303	Supplies	1,000	1,000	0
	Total	12,410	13,750	1,340
Division IV - Office Expense				
04-6411	Annual Audit	10,000	10,000	0
04-6421	Office Supplies	20,250	23,800	3,550
04-6423	Postage	38,750	48,500	9,750
04-6432	Utilities	45,000	45,400	400
04-6441	Public Notices	3,000	3,850	850
04-6452	Forms & Printing	16,500	17,500	1,000
04-6471	Equipment Repairs & Maintenance	750	1,000	250
04-6491	Subscriptions	22,160	10,540	-11,620
	Total	156,410	160,590	4,180
Division V - Contractual Services & Service Agreements				
05-6511	Industrial Appraisal	105,000	120,000	15,000
05-6521	Janitorial	13,250	13,250	0
05-6541	Software Maintenance	65,950	103,940	37,990
05-6546	Aerial Photography Services	71,000	75,400	4,400
05-6545	Internet Services	19,510	17,680	-1,830
05-6555	Service Agreements	21,125	12,040	-9,085
05-6560	Equipment Lease	24,650	25,250	600
	Total	320,485	367,560	47,075

Navarro CAD Proposed 2026 Operating Budget

		2025 Adopted	2026 Proposed	Difference
Division VI - Building Expense				
06-6610	Building Insurance	2,800	3,150	350
06-6620	Building Maintenance	23,850	34,900	11,050
06-6630	Safety Monitoring	4,750	4,550	-200
	Total	31,400	42,600	11,200
Division VII - Contingency				
07-6711	Contingency	5,000	10,000	5,000
07-6713	Fund Balance Restricted - Line of Credit	0	0	0
07-6714	Fund Balance Restricted for Contingency- CD	50,188	53,700	3,512
	Total	55,188	63,700	8,512
Division VIII - Capital Expenditures				
08-6820	Capital Equipment	6,900	7,040	140
	Total	6,900	7,040	140
Division IX - Debt Service				
09-6910	Principal Payments	53,806	54,510	704
09-6960	Interest on Debt	24,700	29,170	4,470
	Total	78,506	83,680	5,174
Division X - Litigation				
11-1101	Litigation & Legal Expense	45,000	45,000	0
	Total	45,000	45,000	0
Division XI -Appraisal Review Board				
12-1210	Meeting Expense	26,325	34,200	7,875
12-1220	Litigation & Legal Expense	1,000	1,500	500
12-1230	Travel & Training	2,000	2,200	200
	Total	29,325	37,900	8,575
		2025 Adopted	2026 Proposed	Difference
Division I - Personal Services		1,447,330	1,531,180	83,850
Division II- Supportive Services		157,590	173,580	15,990
Division III - Educational Services		12,410	13,750	1,340
Division IV - Office Expense		156,410	160,590	4,180
Division V - Contractual Services & Service Agreements		320,485	367,560	47,075
Division VI - Building Expense		31,400	42,600	11,200
Division VII - Contingency		55,188	63,700	8,512
Division VIII - Capital Expenditures		6,900	7,040	140
Division IX - Debt Service		78,506	83,680	5,174
Division X - Litigation		45,000	45,000	0
Division XI -Appraisal Review Board		29,325	37,900	8,575
Total		2,340,544	2,526,580	186,036

Estimated Cost Share

Based upon 2024 Tax Levies

Actual Cost Shares will be calculated after the 2025 tax rates and tax levies for each jurisdiction have been adopted

	2025 Adopted	2026 Proposed	Difference
Budget	2,340,544.00	2,526,580.00	186,036.00
Less Fund Balance Unrestricted - CD	-50,188.00	-53,700.00	-3,512.00
Less Education Funds Received	-12,000.00	-12,000.00	0.00
Less Litigation Reserve	-25,000.00	-25,000.00	0.00
Total Revenue from Entities	2,253,356.00	2,435,880.00	182,524.00

Entity	2024 Levy	Percentage of Total	Proposed Share	2025 Share	Difference
CITY OF BARRY	31,160	0.000279	678.39	627.56	50.83
CITY OF BLOOMING GROVE	165,556	0.001480	3,604.13	3,334.08	270.05
CITY OF CORSICANA	13,131,088	0.117353	285,857.09	264,437.40	21,419.69
CITY OF DAWSON	138,665	0.001239	3,018.79	2,792.60	226.19
CITY OF EMHOUSE	14,564	0.000130	317.15	293.40	23.75
CITY OF FROST	139,236	0.001244	3,031.21	2,804.08	227.13
CITY OF GOODLOW	5,593	0.000050	121.79	112.68	9.11
CITY OF KERENS	491,733	0.004395	10,704.72	9,902.60	802.12
CITY OF RICE	367,260	0.003282	7,995.05	7,395.96	599.09
CITY OF RICHLAND	37,114	0.000332	807.98	747.44	60.54
CITY OF STREETMAN	4,383	0.000039	95.49	88.32	7.17
FAIRFIELD HOSPITAL DISTRICT	364,161	0.003255	7,927.57	7,333.56	594.01
NAVARRO COUNTY GENERAL	25,224,251	0.225429	549,118.97	507,972.68	41,146.29
HENDERSON COUNTY LEVEE IMPR DIST #3	5,921	0.000053	128.86	119.20	9.66
HILL COLLEGE	716	0.000006	15.59	14.44	1.15
NAVARRO COLLEGE	7,526,427	0.067264	163,846.55	151,569.28	12,277.27
NAVARRO COUNTY EME SERV DIST#1	430,537	0.003848	9,372.54	8,670.24	702.30
NAVARRO COUNTY FLOOD CONTROL	425,567	0.003803	9,264.38	8,570.20	694.18
NAVARRO COUNTY ROAD & BRIDGE	5,199,775	0.046471	113,196.56	104,714.40	8,482.16
BLOOMING GROVE ISD	3,105,424	0.027753	67,603.46	62,537.84	5,065.62
BYNUM ISD	9,123	0.000082	198.52	183.64	14.88
CORSICANA ISD	25,004,519	0.223466	544,335.63	503,547.64	40,787.99
DAWSON ISD	3,679,755	0.032886	80,106.35	74,103.88	6,002.47
ENNIS ISD	595,771	0.005324	12,969.60	11,997.76	971.84
FAIRFIELD ISD	2,048,798	0.018310	44,601.21	41,259.16	3,342.05
FROST ISD	2,876,892	0.025711	62,628.42	57,935.60	4,692.82
HUBBARD ISD	19,787	0.000177	430.66	398.40	32.26
KERENS ISD	7,643,658	0.068312	166,398.62	153,930.12	12,468.50
MILDRED ISD	9,133,048	0.081622	198,821.88	183,923.88	14,898.00
RICE ISD	3,600,985	0.032182	78,391.49	72,517.52	5,873.97
WORTHAM ISD	472,756	0.004225	10,291.59	9,520.44	771.15
Total	111,894,223	1.000000	2,435,880.24	2,253,356.00	182,524.24

Employee Salary Schedule

Longevity Pay

Position	Actual 2024	Proposed 2025	Change	Actual 2024	Proposed 2025	Change
Chief Appraiser	120,500	125,000	4,500	3,000	3,000	0
Admin Asst to Chief Appraiser	64,750	68,510	3,760	3,000	3,000	0
Director of Appraisal	57,720	61,070	3,350	2,000	2,000	0
Appraiser 1 (Real)	62,400	66,020	3,620	3,000	3,000	0
Appraiser 2 (Bus Pers Property)	8,300	0	-8,300	0	0	0
Appraiser's Asst (Replaces Cates)	11,500	34,500	23,000	0	1,000	1,000
Appraiser 3 (Commercial)	42,250	47,700	5,450	1,000	1,000	0
Appraiser 4 (Real)	38,200	40,420	2,220	1,000	1,000	0
Appraiser 5 (Real)	40,400	47,700	7,300	1,000	1,000	0
Appraiser 6 (Bus Pers Property)	46,218	48,900	2,682	3,000	3,000	0
Appraiser 7 (Real)	38,522	40,760	2,238	1,000	1,000	0
Appraiser's Assistant	34,008	35,980	1,972	0	1,000	1,000
Customer Service	34,008	35,980	1,972	1,000	1,000	0
Mapper	25,190	0	-25,190	0	0	0
Mapper	45,000	47,610	2,610	0	1,000	1,000
Data System Administrator	42,266	44,720	2,454	1,000	1,000	0
Exemption Clerk	38,980	41,240	2,260	1,000	1,000	0
Appraiser's Assistant	36,380	38,490	2,110	1,000	1,000	0
Customer Service	31,990	33,850	1,860	0	1,000	1,000
Appraiser's Asst (Mobile Homes)	9,878	34,500	24,622	0	1,000	1,000
Customer Service	33,010	34,920	1,910	1,000	1,000	0
Total	861,470	927,870	66,400	23,000	28,000	5,000

Personal Services Cost per Employee

	Salary	Longevity	Insurance	Retirement	Medicare	Social Security	Total Expense
Chief Appraiser	125,000	3,000	16,920	22,618	1,856	8,320	177,714
Admin Asst to Chief Appraiser	68,510	3,000	16,920	12,636	1,037	4,648	106,751
Director of Appraisal	61,070	2,000	16,920	11,144	915	4,100	96,149
Appraiser 1 (Real)	66,020	3,000	16,920	12,196	1,001	4,486	103,623
Appraiser 2 (Bus Pers Property)	0	0	0	0	0	0	0
Appraiser's Asst (Replaces Cates)	34,500	1,000	16,920	6,273	515	2,308	61,516
Appraiser 3 (Commercial)	47,700	1,000	16,920	8,605	706	3,166	78,097
Appraiser 4 (Real)	40,420	1,000	16,920	7,319	601	2,692	68,952
Appraiser 5 (Real)	47,700	1,000	16,920	8,605	706	3,166	78,097
Appraiser 6 (Bus Pers Property)	48,900	3,000	16,920	9,171	753	3,374	82,118
Appraiser 7 (Real)	40,760	1,000	16,920	7,379	606	2,714	69,379
Appraiser's Assistant	35,980	1,000	16,920	6,534	536	2,404	63,374
Customer Service	35,980	1,000	16,920	6,534	536	2,404	63,374
Mapper	0	0	0	0	0	0	0
Mapper	47,610	1,000	16,920	8,589	705	3,160	77,984
Data System Administrator	44,720	1,000	16,920	8,079	663	2,972	74,354
Exemption Clerk	41,240	1,000	16,920	7,464	612	2,746	69,982
Appraiser's Assistant	38,490	1,000	16,920	6,978	573	2,567	66,528
Customer Service	33,850	1,000	16,920	6,158	505	2,265	60,698
Appraiser's Asst (Mobile Homes)	34,500	1,000	16,920	6,273	515	2,308	61,516
Customer Service	34,920	1,000	16,920	6,347	521	2,335	62,043
Total	927,870	28,000	321,480	168,902	13,862	62,135	1,522,249

Payments to Texas County District Retirement Service are not paid to directly fund an employee's retirement account but are paid to fund the district's liability for retirement obligations adopted by the district's board of directors. The current retirement plan provides for district matching of funds at retirement at a rate of 225% of the employee's contributed funds.