



Navarro County, Texas

2026 Budget

This budget will raise more revenue from property taxes than last year's budget by an amount of \$3,875,295 which is an 11% increase from last year's budget.

The members of the commissioners' court voting FOR the adoption of the 2026 budget:

H.M. Davenport, Jr., Jason Grant, Eddie Perry, Eddie Moore and David Brewer.

	2024	2025
Voter Approval Rate	\$ 0.5050	\$ 0.4921
No New Revenue Rate	\$ 0.4029	\$ 0.4197
M&O Tax Rate	\$ 0.3534	\$ 0.3445
Voter Approval Rate*	\$ 0.4471	\$ 0.4307
Debt Rate	\$ 0.0076	\$ 0.0065
Adopted Tax Rate	\$ 0.4399	\$ 0.4197
<i>*adjusted for sales tax</i>		

The total net outstanding bond debt on January 1, 2026 will be \$1,260,000.



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NAVARRO COUNTY, TEXAS

BUDGET CERTIFICATE

FILED FOR RECORD

AT 10:15 O'CLOCK AM

AUG 25 2025

STATE OF TEXAS

COUNTY OF NAVARRO

FISCAL YEAR OCTOBER 1, 2025 THROUGH SEPTEMBER 30, 2026

SHERRY DOWD, County Clerk
NAVARRO COUNTY, TEXAS
BY Sherry Dowd DEPUTY

We, H. M. Davenport, Jr., County Judge, and Sherry Dowd, County Clerk of Navarro County, Texas, do hereby certify that the attached budget is a true and correct copy of the budget of Navarro County, Texas as passed and approved by the Commissioners Court of said county on the 25th day of August, 2025, as the same appears on file in the office of the County Clerk of Navarro County.

PASSED AND APPROVED this 25th day of August, 2025.

H. M. Davenport, Jr.

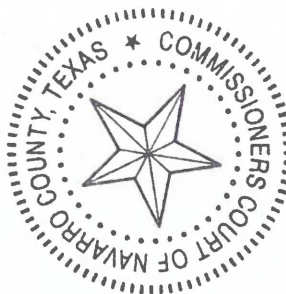
County Judge



Sherry Dowd

County Clerk

Subscribed and sworn to before me, the undersigned authority, this the 25th day of August, 2025.



Sherry Dowd

County Clerk

Navarro County, Texas

NAVARRO COUNTY, TEXAS

ORDER ADOPTING THE BUDGET FOR FISCAL YEAR 2026

On this the 25th day of August, A.D., 2025, came to be considered the Budget of estimated revenues and expenditures for the period beginning October 1, 2025 and ending September 30. 2026, and it appearing to the Commissioners Court that said Budget is in accordance with law, and has been duly prepared by the County Judge, assisted by the County Auditor, and fully filed for inspection, and the said corrections thereof having been made by the Commissioners Court on motion made, seconded and carried, it is ordered by the Commissioner Court that the said Budget be, and it is hereby, approved and adopted. It is further ordered by the Court that totals shown in said Budget for total department expenditures be considered to be Budget Line Items and the amounts shown for budget categories and individual items included in those categories be considered to be supplementary information.

PASSED AND APPROVED this 25th day of August, 2025.



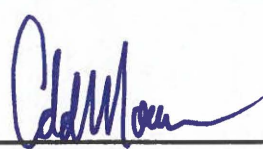
County Judge



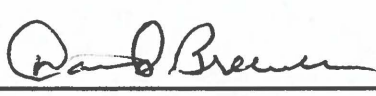
Commissioner, Precinct 1



Commissioner, Precinct 2



Commissioner, Precinct 3



Commissioner, Precinct 4

Subscribed and sworn to before me, the undersigned authority, this the 25th day of August, 2025.

FILED FOR RECORD
AT 10:16 O'CLOCK AM
AUG 25 2025





County Clerk
Navarro County, Texas

SHERRY DOWD, County Clerk
NAVARRO COUNTY, TEXAS
BY  DEPUTY

Navarro County, Texas

Order Adopting the Tax Rate for 2025

On this the 25th day of August, 2025, came to be considered the Tax Rate for 2025, and it appearing to the Commissioners Court that said Tax Rate has been duly calculated in accordance with law by the county Tax-Assessor-Collector, and all required public notices fully filed, and the said Tax Rate, having been duly considered by the Court, on motion made, seconded and carried, it is ordered by the Court that the said Tax Rate be, and it is hereby, approved and adopted as follows:

The General Fund rate shall be \$0.3445 per one hundred dollar valuation.

The Road & Bridge rate shall be \$0.0697 per one hundred dollar valuation.

The Flood Control rate shall be \$0.0055 per one hundred dollar valuation; (All properties with homestead exemption only will receive a \$3,000 exemption on Flood Control Assessment. The Flood Control rate is not subject to abatement.)

The Debt Service rate shall be \$0.0065 per one hundred dollar valuation.

The Total Tax Rate shall be \$0.4197 per one hundred dollar valuation.

The County shall grant an over 65 exemption of \$15,000 on all properties with homestead exemption.

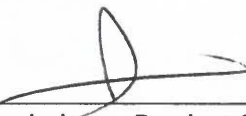
The County shall grant a tax freeze for disabled and 65 and over homeowners passed by the Commissioners Court, July 9, 2004

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

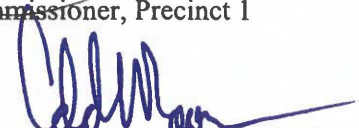
Passed and approved the 25th day of August, 2025



County Judge



Commissioner, Precinct 1



Commissioner, Precinct 3



Commissioner, Precinct 2



Commissioner, Precinct 4

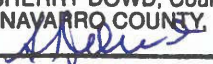
Subscribed and sworn to before me, the undersigned authority, this the 25th day of August, 2026

FILED FOR RECORD

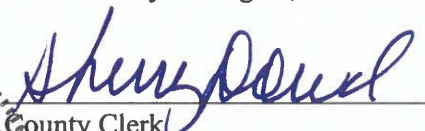
AT 10:17 O'CLOCK P.M.

AUG 25 2025

SHERRY DOWD, County Clerk
NAVARRO COUNTY, TEXAS

BY  DEPUTY





County Clerk
Navarro County, Texas



Tax Rate Worksheet

Navarro County, Texas
Tax Rate Worksheet
For the Budget Year Ending September 30, 2026

	General Fund	Road & Bridge Fund	Flood Control Fund
Last Year's Tax Rate:			
Total Taxes (2022 M&O Levy)	24,887,149	5,131,999	421,688
Prior Year's Tax Base	6,802,589,268	6,963,611,582	6,068,386,867
Total Tax Rate/\$100	0.3534	0.0728	0.0079
This Year's Total Taxable Value	7,223,646,382	7,359,465,165	7,565,416,815
This Year's No New Revenue Rate: (Effective)			
Last Year's Adjusted Tax	24,887,149	5,131,999	421,688
/ This Year's Adjusted Base	7,223,646,382	7,359,465,165	7,565,416,815
= This Year's No New Tax Rate/\$100	0.3445	0.0697	0.0055
Total No New Revenue Rate/\$100	0.4197		
This Year's Voter Approval Tax Rate: (Rollback)			
Last Year's Operating Taxes:			
= Last Year's Total Operating Taxes	24,449,729	5,115,733	422,749
/ This Year's Adjusted Tax Base	7,223,646,382	7,359,465,165	7,565,416,815
= No New Tax Rate (Effective Tax Rate)	0.3384	0.0695	0.0055
= State Criminal Justice Mandate	-	-	-
= Rate Adjustment - Indigent Health Care	-	-	-
= Indigent Defense Compensation	-	-	-
= Adjusted No New Revenue Rate	0.3384	0.0695	0.0055
= Adjusted Sales Tax	0.0559	-	-
= Adjusted No New Revenue Rate	0.3943	0.0695	0.0055
X 1.035 = Maximum Operating Rate/\$100	0.4081	0.0719	0.0056
+ Debt Rate	0.0065	-	-
= Voter Approval Tax Rate (Rollback Rate)	0.4146	0.0719	0.0056
= Total Voter Approval Rate (Rollback)/\$100	0.4921		
- Sales Tax Adjustment Rate	0.0614		
= Voter Approval Rate/\$100	0.4307		
= Voter Approval Rate Adj for Unused Increment Rate 0.003!	0.4372		
This Year's De Minimis Rate:			
= Adjusted No New Revenue M&O Rate	0.4134		
+ Rate Necessary to impose \$500,000 in taxes	0.0065		
+ Debt Rate	0.0065		
= De minimis Rate/\$100	0.4264		



Property Values and Estimated Ad Valorem Tax Revenue

Navarro County, Texas
Property Values and Estimated Ad Valorem Tax Revenue
For the Budget Year Ending September 30, 2026
Voter-Approval Tax Rate

Description	General & Debt	Road & Bridge	Flood Control
Total True Market Value	13,804,151,895	13,804,151,895	13,804,151,895
Less: Exemptions	3,829,445,523	3,829,445,523	3,829,445,523
Total True Market Value Subject to Tax	9,974,706,372	9,974,706,372	9,974,706,372
Approximate Assessment Percentage	100.00%	100.00%	100.00%
Assessed Valuation	9,974,706,372	9,974,706,372	9,974,706,372
Less: Value of Exemptions for Agriculture	1,616,341,771	1,245,947,262	1,077,377,264
Certified Assessed Taxable Valuation	8,358,364,601	8,728,759,110	8,897,329,108
Plus: Rolling Stock	19,067,920	19,067,920	19,067,920
Less: Tax Increment Financing Exemption	36,750,456	36,750,456	-
Total 2025 Value	8,340,682,065	8,711,076,574	8,916,397,028
Plus: Properties Under Protest	201,698,285	201,690,427	201,215,356
Less: 2024 Tax Ceilings	914,114,465	913,997,291	912,970,362
2025 Total Taxable Value	7,628,265,885	7,998,769,710	8,204,642,022
Less: Taxable Value of New Improvements and Personal Property	404,619,503	639,304,545	639,225,207
2025 Adjusted Taxable Value	7,223,646,382	7,359,465,165	7,565,416,815

Estimated Property Tax Revenue				
	General Fund	Road & Bridge	Flood Control	Debt Service
Tax Rate of 2026 Budget Year per \$100 Assessed Valuation	0.3380	0.0697	0.0055	0.0065
Projected Ad Valorem Levy	\$ 30,240,860	\$ 6,657,794	\$ 536,626	\$ 581,555
Total Ad Valorem Taxes to be Levied (sum of the four taxes to be levied above)			\$	38,016,835
Less: Estimated Uncollectable Taxes - 2026 Budget Year Levy				760,337
Less: Estimated Delinquent Taxes - 2026 Budget Year Levy				745,130
Total Estimated Collection of Current Levy			\$	36,511,368
Plus: Estimated Collections of Prior Years' Delinquent Taxes, Penalties and Interest				450,000
Total Estimated Cash Collections of Ad Valorem Taxes - 2026 Budget Year			\$	36,961,368

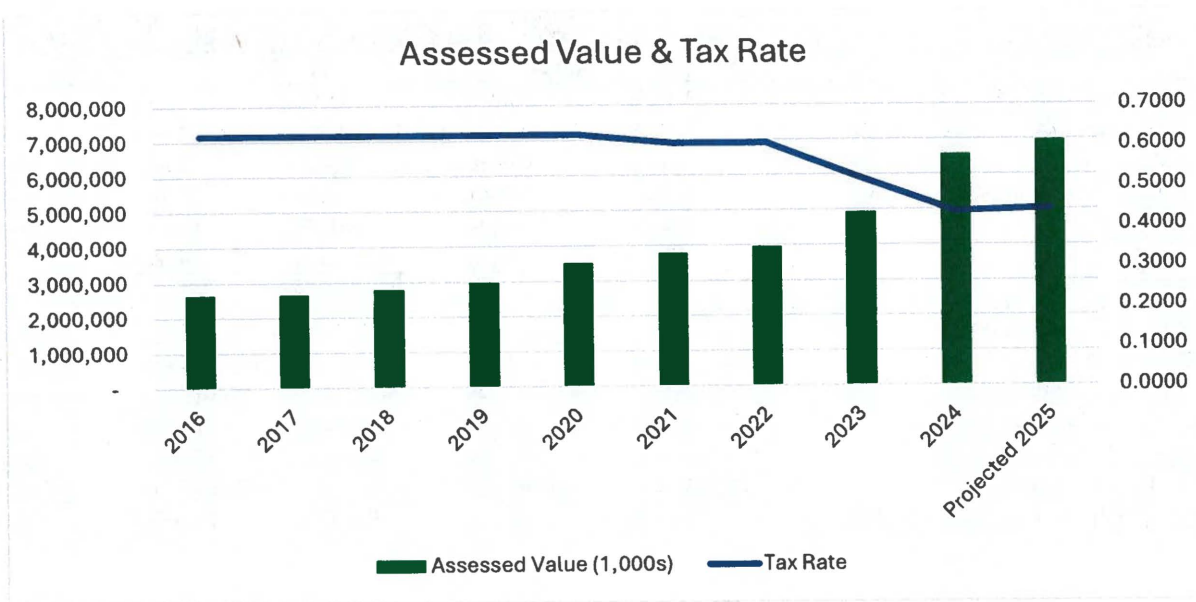
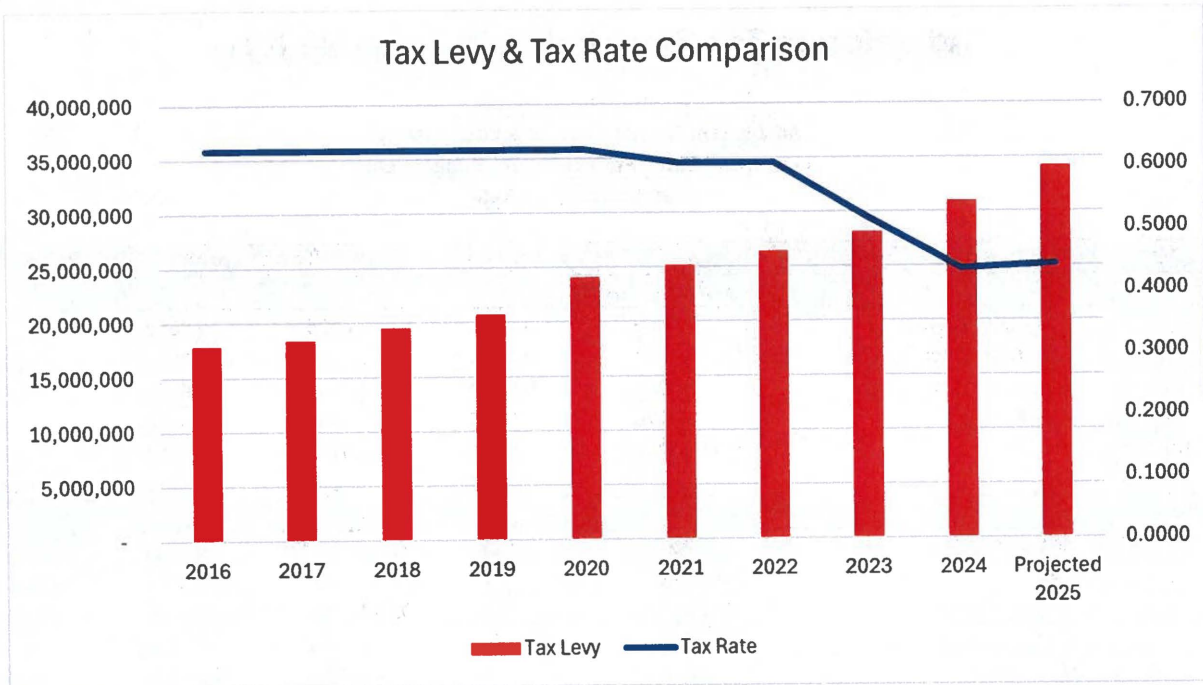


Ad Valorem Tax Rate and Collection History

Navarro County, Texas
Ad Valorem Tax Rate and Collection History
Fiscal Year 2016 - Projected 2025 Budget Year
Voter-Approval Tax Rate

	2016	2017	2018	2019	2020
Tax Rates					
General Levy (Except Road & Bridge)	0.4909	0.4925	0.4925	0.4925	0.4925
Road & Bridge (May not exceed \$0.80)	0.1071	0.1071	0.1071	0.1071	0.1071
Flood Control (May not exceed \$0.30)	0.0090	0.0090	0.0090	0.0090	0.0090
Total Operating Tax Rate	0.6070	0.6086	0.6086	0.6086	0.6086
Debt Service	0.0200	0.0184	0.0184	0.0184	0.0184
Total Tax Rate	0.6270	0.6270	0.6270	0.6270	0.6270
Tax Levy					
Taxable Value (In thousands)	2,647,228	2,656,838	2,798,577	2,970,742	3,510,175
Total Current Levy	17,882,000	18,397,585	19,560,803	20,746,164	24,089,182
Collection of Current Levy	17,473,168	17,937,645	19,071,783	20,227,510	23,486,952
Percent of Current Levy Collected	97.71%	97.50%	97.50%	97.50%	97.50%
Delinquent Tax Collections	385,000	364,000	360,000	450,000	450,000
Total Tax Collections	17,858,168	18,301,645	19,431,783	20,677,510	23,936,952
Percent of Total Collections to Current Levy	99.87%	99.48%	99.34%	99.67%	99.37%

	2021	2022	2023	2024	2025
Tax Rates					
General Levy (Except Road & Bridge)	0.4879	0.4818	0.4123	0.3436	0.3534
Road & Bridge (May not exceed \$0.80)	0.1038	0.1038	0.0875	0.0756	0.0728
Flood Control (May not exceed \$0.30)	0.0085	0.0085	0.0072	0.0061	0.0058
Total Operating Tax Rate	0.6002	0.5941	0.5070	0.4253	0.4320
Debt Service	0.0043	0.0104	0.0103	0.0076	0.0079
Total Tax Rate	0.6045	0.6045	0.5173	0.4329	0.4399
Tax Levy					
Taxable Value (In thousands)	3,781,357	3,962,709	4,932,048	6,574,598	6,973,350
Total Current Levy	25,201,172	26,422,622	28,156,640	30,956,163	34,141,540
Collection of Current Levy	24,331,731	25,629,943	27,311,941	30,207,024	33,315,315
Percent of Current Levy Collected	96.55%	97.00%	97.00%	97.58%	97.58%
Delinquent Tax Collections	450,000	450,000	450,000	450,000	450,000
Total Tax Collections	24,781,731	26,079,943	27,761,941	30,657,024	33,765,315
Percent of Total Collections to Current Levy	98.34%	98.70%	98.60%	99.03%	98.90%





Debt Service Requirements

Navarro County, Texas
Annual Debt Service Requirements
As of October 1, 2025

2014 General Bond Obligations

Fiscal Year	Principal	Interest	Annual Debt Service Requirement
2026	405,000	149,388	554,388
2027	420,000	134,125	554,125
2028	435,000	118,308	553,308
2029	450,000	101,935	551,935
2030	470,000	84,915	554,915
2031	485,000	67,248	552,248
2032	505,000	48,933	553,933
2033	525,000	29,878	554,878
2034	545,000	10,083	555,083

2019 Limited Tax Note

Fiscal Year	Principal	Interest	Annual Debt Service Requirement
2026	172,000	2,554	174,554

Capital Lease Obligations

Fiscal Year	Principal	Interest	Annual Debt Service Requirement
2026	794,018	88,044	882,062

Summary Debt Service Requirements

Fiscal Year	Principal	Interest	Annual Debt Service Requirement
2026	1,371,018	239,986	1,611,004



Debt Service Requirement by Issue

Navarro County, Texas
Debt Service Requirement by Issue
For the Fiscal Year Ending September 30, 2026

Obligation	Issue Date	Maturity Date
a. 2014 General Obligation Bonds	July 17, 2014	February 15, 2034
b. 2019 Limited Tax Note	February 24, 2019	February 1, 2026
c. Long Term Capital Lease - (2) 22 JD 670 Motor Grader Mason Bank	March 15, 2023	June 15, 2026
d. Long Term Capital Lease - (1) 23 JD 670 Motor Grader Southside Bank	April 7, 2023	April 7, 2028
e. Long Term Capital Lease - (2) 22 JD 670 Motor Grader Powell State Bank	June 3, 2023	June 3, 2027
f. Long Term Capital Lease - Case Backhoe Powell State Bank	November 20, 2023	November 20, 2025
g. Long Term Capital Lease - (2) 22 JD 670 Powell State Bank	May 15, 2023	May 15, 2026
h. Long Term Capital Lease - (1) 19 JD 670 Motor Grader Prosperity Bank #1096010	November 10, 2022	November 10, 2027
i. Long Term Capital Lease - (1) Mack Truck & Dump Trailer North Dallas Bank & Trust Co.	October 23, 2023	November 2, 2026

Fiscal Year 2026 Debt Requirement			
Item	Principal	Interest	Debt Service
a.	405,000	149,388	554,388
b.	172,000	5,108	177,108
c.	143,955	407	144,362
d.	64,729	11,842	76,571
e.	146,257	10,623	156,880
f.	72,548	4,907	77,455
g.	154,248	4,845	159,093
h.	82,358	12,900	95,258
i.	62,247	7,362	69,609
Total Debt Service Requirement			1,510,724



Comparison of Receipts and Expenditures

Navarro County, Texas Comparison of Receipts and Expenditures Five Year Summary

	2021	2022	2023	2024	Projected 2025
Receipts					
Current Taxes	25,232,704	26,489,504	27,576,238	29,776,459	31,852,000
Delinquent Taxes	775,665	728,001	776,836	675,050	730,500
Other Receipts	8,322,925	8,803,041	9,286,712	11,547,330	9,836,400
Total Receipts	34,331,294	36,020,546	37,639,786	41,998,839	42,418,900
Beginning Fund Balance	16,150,450	20,697,309	26,055,047	27,989,057	31,783,803
Other Financing Sources	173,867	2,376,186	443,072	-	-
Total Resources Available	50,655,611	59,094,041	64,137,905	69,987,896	74,202,703
Expenditures					
Total Expenditures	29,958,302	33,038,994	36,148,848	38,204,093	52,258,920
Ending Fund Balance	20,697,309	26,055,047	27,989,057	31,783,803	21,943,783

Note:

This schedule is a summary of receipts and expenditures in the following governmental funds:

General Fund

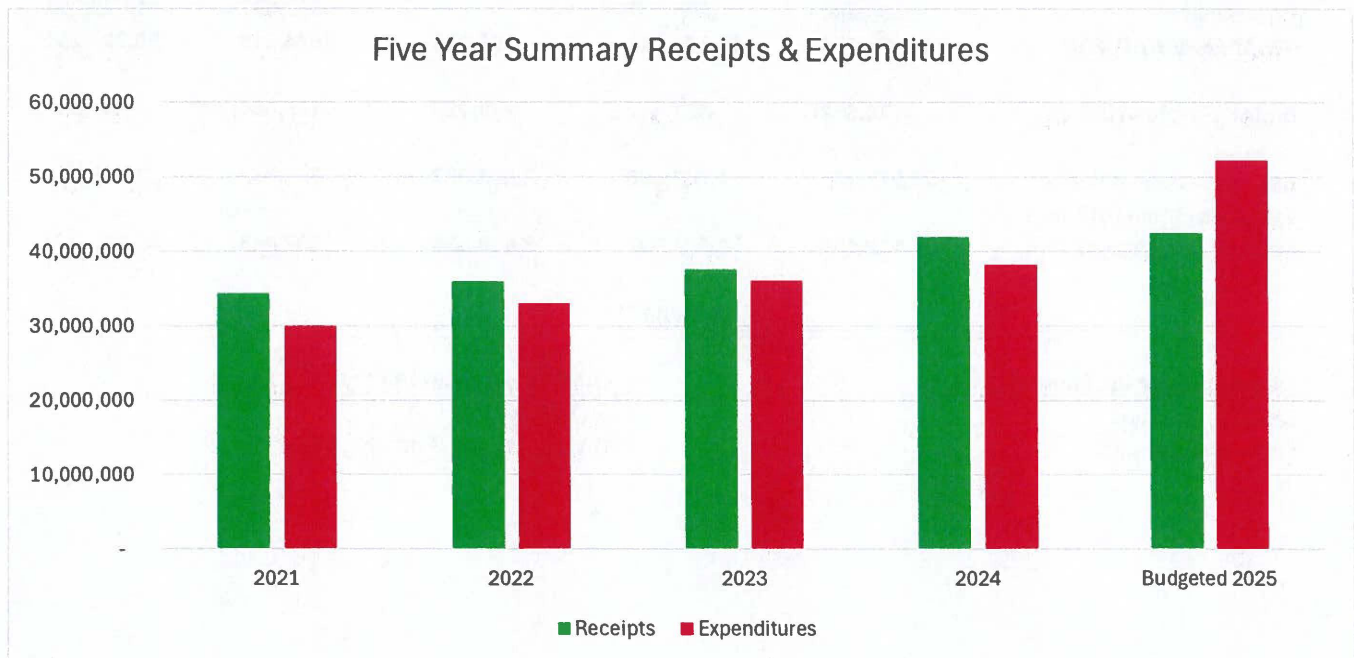
Flood Control Fund

Road & Bridge Funds

Debt Service Fund

Sheriff Seizure Fund

District Attorney Forfeiture Fund





Budget Summary

Navarro County, Texas
Budget Summary
For the Budget Year Ending September 30, 2026

Receipts	General Fund	Road & Bridge Fund	Other Tax Revenue Funds	Other Special Revenue Funds	Total All Funds
Receipts					
Current Property Taxes	29,513,322	6,328,900	510,117	576,884	36,929,223
Delinquent Property Taxes	450,000	126,670	10,267	-	586,936
Penalty & Interest	350,000	72,876	5,869	-	428,745
Licenses & Permits	85,000	847,960	-	-	932,960
Intergovernmental Revenue	5,978,000	103,926	-	-	6,081,926
Fees of Office	1,479,500	-	-	-	1,479,500
Fines & Forfeitures	225,000	209,723	-	37,272	471,996
Reimbursements	430,780	-	-	-	430,780
Interest Revenue	710,000	35,483	73,967	5,328	824,778
Other Revenue	221,500	2,786,437	-	-	3,007,937
TOTAL RECEIPTS	39,443,102	10,511,975	600,220	619,484	51,174,781
Expenditures					
Personnel	18,402,586	2,463,549	-	30,000	20,896,135
Benefits	7,610,736	1,131,811	-	4,221	8,746,769
Supplies, Services & Charges	10,378,729	2,182,000	100,000	24,500	12,685,229
Capital Outlay	2,946,003	3,595,500	250,000	78,500	6,870,003
Debt Service	184,699	806,667	-	537,697	1,529,063
TOTAL EXPENDITURES	39,522,754	10,179,528	350,000	674,918	50,727,200
Budget Surplus/(Deficit)	(79,652)	332,447	250,220	(55,434)	447,580
Beginning Fund Balance	26,272,145	1,742,460	2,808,307	752,882	31,575,794
Transfers From/(To) Funds	-	-	-	-	-
Ending Fund Balance	26,192,493	2,074,907	3,058,526	697,448	32,023,374

****Note****

Other Tax Revenue Funds include:

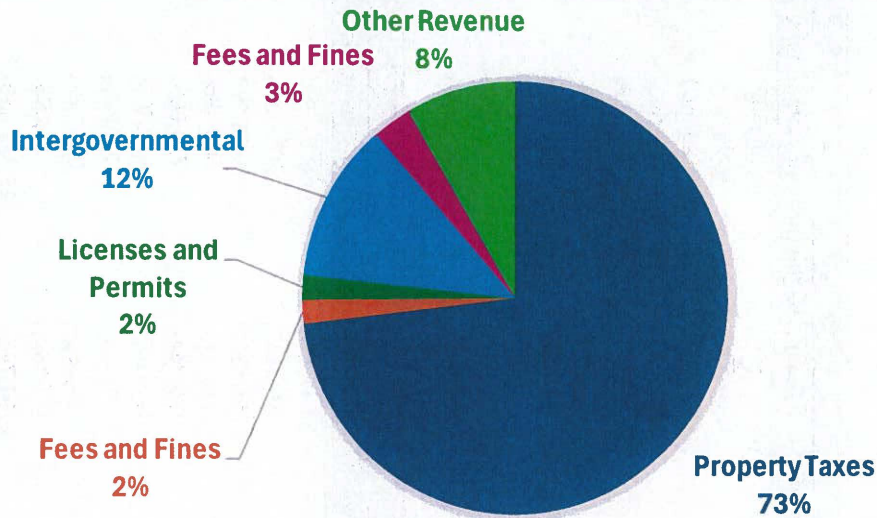
Debt Service Fund
Flood Control Fund

Other Special Revenue Funds Include:

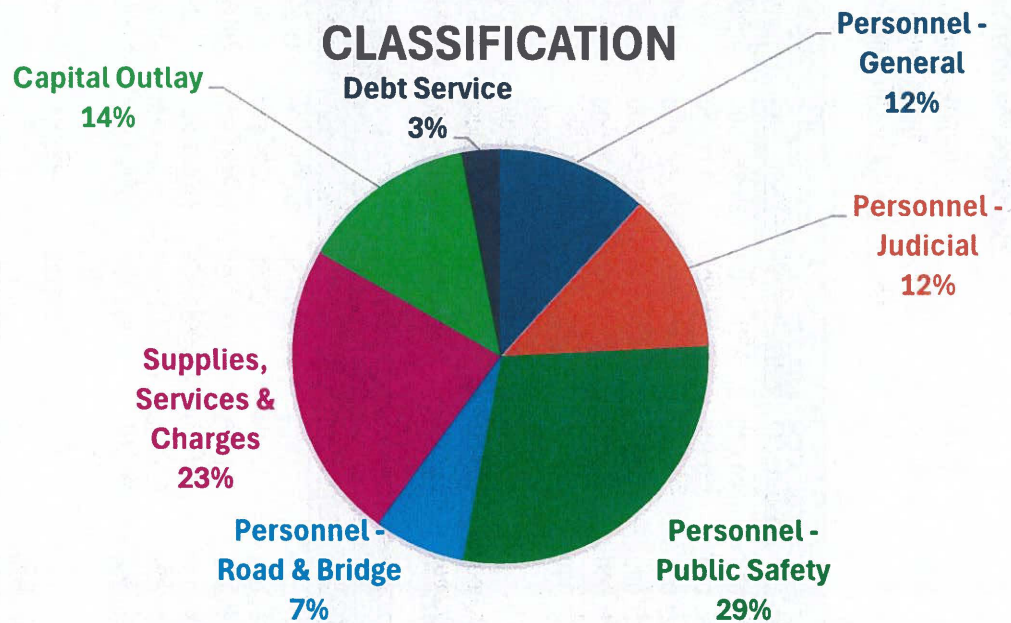
Sheriff Seizure Fund
District Attorney Forfeiture Fund



FY2026 REVENUE BY CLASSIFICATION



FY2026 EXPENDITURES BY CLASSIFICATION





Budget Summary Detail

Navarro County, Texas

Budget Summary

For the Budget Year Ending September 30, 2026

FY2024 Budget								
Description	Current Taxes	Delinq Taxe	Other Receipt	Total Receipt	Total Expend	Net Change in Fund Balanc	Beginning Fund Balanc	Ending Fund Balance
General Fund	23,595,000	600,000	6,666,000	30,861,000	34,708,341	(3,847,341)	23,337,332	19,489,991
Flood Control	383,000	10,500	10,000	403,500	670,000	(266,500)	2,098,615	1,832,115
Road & Bridge - Pct 1	1,321,000	27,000	324,000	1,672,000	2,493,825	(821,825)	(28,097)	(849,922)
Road & Bridge - Pct 2	1,321,000	27,000	327,500	1,675,500	1,943,190	(267,690)	566,896	299,206
Road & Bridge - Pct 3	1,321,000	27,000	328,000	1,676,000	2,317,677	(641,677)	723,603	81,926
Road & Bridge - Pct 4	1,321,000	27,000	326,000	1,674,000	2,098,089	(424,089)	578,405	154,316
Sheriff Seizure	-	-	2,000	2,000	60,000	(58,000)	391,333	333,333
Dist Atty Forfeiture	-	-	4,000	4,000	39,026	(35,026)	299,879	264,853
Debt Service	505,000	13,000	1,000	519,000	553,998	(34,998)	21,093	(13,905)
Totals	29,767,000	731,500	7,988,500	38,487,000	44,884,146	(6,397,146)	27,989,059	21,591,913

FY2024 Actuals								
Description	Current Taxes	Delinq Taxe	Other Receipt	Total Receipt	Total Expend	Net Change in Fund Balanc	Beginning Fund Balanc	Ending Fund Balance
General Fund	23,579,120	573,404	10,398,675	34,551,199	31,123,780	3,335,886	23,337,332	26,673,218
Flood Control	444,098	9,968	1,508	455,574	303,412	161,157	2,098,615	2,259,772
Road & Bridge - Pct 1	1,330,236	30,410	1,020,138	2,380,785	2,239,228	(148,061)	(28,097)	(176,158)
Road & Bridge - Pct 2	1,330,236	30,410	686,606	2,047,252	1,830,370	122,818	566,896	689,714
Road & Bridge - Pct 3	1,330,236	30,410	692,400	2,053,046	1,844,982	120,344	723,603	843,947
Road & Bridge - Pct 4	1,330,236	30,410	700,932	2,061,578	1,698,021	177,462	578,405	755,867
Sheriff Seizure	-	-	315	315	-	71,024	391,333	462,357
Dist Atty Forfeiture	-	-	33,122	33,122	57,107	(24,597)	299,879	275,282
Debt Service	516,820	-	-	-	-	(21,287)	21,093	(194)
Totals	29,860,982	705,012	13,533,697	43,582,871	39,096,902	3,794,746	27,989,059	31,783,805



Navarro County, Texas
Budget Summary
For the Budget Year Ending September 30, 2026

FY2025 Approved Budget								
Description	Current Taxes	Delinq Tax	Other Receipt	Total Receipt	Total Expend	Net Change in Fund Balanc	Beginning Fund Balanc	Ending Fund Balance
General Fund	25,580,000	600,000	6,946,723	33,126,723	39,898,444	(8,480,248)	26,673,218	18,192,970
Flood Control	403,000	9,500	10,000	422,500	500,000	(77,500)	2,259,772	2,182,272
Road & Bridge - Pct 1	1,341,000	27,000	787,359	2,155,359	2,466,039	(402,539)	(176,158)	(578,697)
Road & Bridge - Pct 2	1,341,000	27,000	728,047	2,096,047	2,479,196	(383,149)	689,714	306,565
Road & Bridge - Pct 3	1,341,000	27,000	890,972	2,258,972	2,199,979	(136,478)	843,947	707,469
Road & Bridge - Pct 4	1,341,000	27,000	714,500	2,082,500	2,257,990	(175,490)	755,867	580,377
Sheriff Seizure	-	-	500	500	94,000	(92,500)	462,357	369,857
Dist Atty Forfeiture	-	-	29,000	29,000	75,000	(56,020)	275,282	219,262
Debt Service	500,000	-	-	500,000	536,095	(36,095)	(194)	(36,289)
Totals	31,847,000	717,500	10,107,101	42,671,601	50,506,743	(9,840,019)	31,783,805	21,943,786

FY2025 Projections								
Description	Current Taxes	Delinq Tax	Other Receipt	Total Receipt	Total Expend	Net Change in Fund Balanc	Beginning Fund Balanc	Ending Fund Balance
General Fund	26,155,746	808,338	8,248,619	35,212,704	35,613,777	(401,073)	26,673,218	26,272,145
Flood Control	452,432	14,236	73,977	540,645	119,887	420,758	2,259,772	2,680,530
Road & Bridge - Pct 1	1,379,038	43,834	1,245,284	2,668,156	3,097,064	(428,909)	(176,158)	(605,067)
Road & Bridge - Pct 2	1,379,038	43,834	753,752	2,176,624	2,446,472	(269,848)	689,714	419,866
Road & Bridge - Pct 3	1,379,038	43,834	879,328	2,302,200	1,992,352	309,849	843,947	1,153,796
Road & Bridge - Pct 4	1,379,038	43,834	1,107,090	2,529,962	2,511,965	17,997	755,867	773,864
Sheriff Seizure	-	-	266	266	-	266	462,357	462,623
Dist Atty Forfeiture	-	-	42,848	42,848	27,871	14,977	275,282	290,259
Debt Service	580,593	-	-	580,593	452,623	127,970	(194)	127,776
Totals	32,704,923	997,910	12,351,165	46,053,998	46,262,010	(208,011)	31,783,805	31,575,794

FY2026 Budget								
Description	Current Taxes	Delinq Tax	Other Receipt	Total Receipt	Total Expend	Net Change in Fund Balanc	Beginning Fund Balanc	Ending Fund Balance
General Fund	29,713,322	600,000	9,129,780	39,443,102	39,522,754	(79,652)	26,272,145	26,192,493
Flood Control	513,011	13,241	73,967	600,220	350,000	250,220	2,680,530	2,930,750
Road & Bridge - Pct 1	1,591,311	40,800	1,233,619	2,865,730	2,491,047	374,683	(605,067)	(230,383)
Road & Bridge - Pct 2	1,591,311	40,800	766,956	2,399,068	2,566,856	(167,788)	419,866	252,078
Road & Bridge - Pct 3	1,591,311	40,800	865,345	2,497,456	2,397,484	99,972	1,153,796	1,253,767
Road & Bridge - Pct 4	1,591,311	40,800	1,117,610	2,749,721	2,724,140	25,581	773,864	799,445
Sheriff Seizure	-	-	266	266	88,000	(87,734)	462,623	374,889
Dist Atty Forfeiture	-	-	42,334	42,334	49,221	(6,887)	290,259	283,372
Debt Service	576,884	-	-	576,884	537,697	39,187	127,776	166,963
Totals	37,168,463	776,441	13,229,877	51,174,781	50,727,200	447,580	31,575,794	32,023,374



Principal Officials

Navarro County, Texas
Principal Officials
For the Budget Year Ending September 30, 2026

Commissioners Court

HM. Davenport, Jr.
Jason Grant
Eddie Perry
Eddie Moore
David Brewer

County Judge
Commissioner, Precinct 1
Commissioner, Precinct 2
Commissioner, Precinct 3
Commissioner, Precinct 4

Judicial

James Lagomarsino
Amanda Putman
Greta Jordan
Darrell Waller
Jackie Freeland
John Cabano

Judge, 13th Judicial District Court
Judge, County Court at Law
Justice of the Peace, Precinct 1
Justice of the Peace, Precinct 2
Justice of the Peace, Precinct 3
Justice of the Peace, Precinct 4

Law Enforcement

Elmer Tanner
William Thompson
Mike Davis
Jay Williams
Bobby Rachel
Kipp Thomas
Chris Aldama*
Jana Miller*

County Sheriff
Criminal District Attorney
Constable, Precinct 1
Constable, Precinct 2
Constable, Precinct 3
Constable, Precinct 4
Adult Probation Director
Juvenile Probation Director

Financial Administration

Charles Adams*
Ryan Douglas
Mike Dowd

Interim County Auditor
County Treasurer
County Tax Assessor/Collector

Recording Officials

Joshua Tackett
Sherry Dowd

District Clerk
County Clerk

Emergency Management

Eric Meyers*

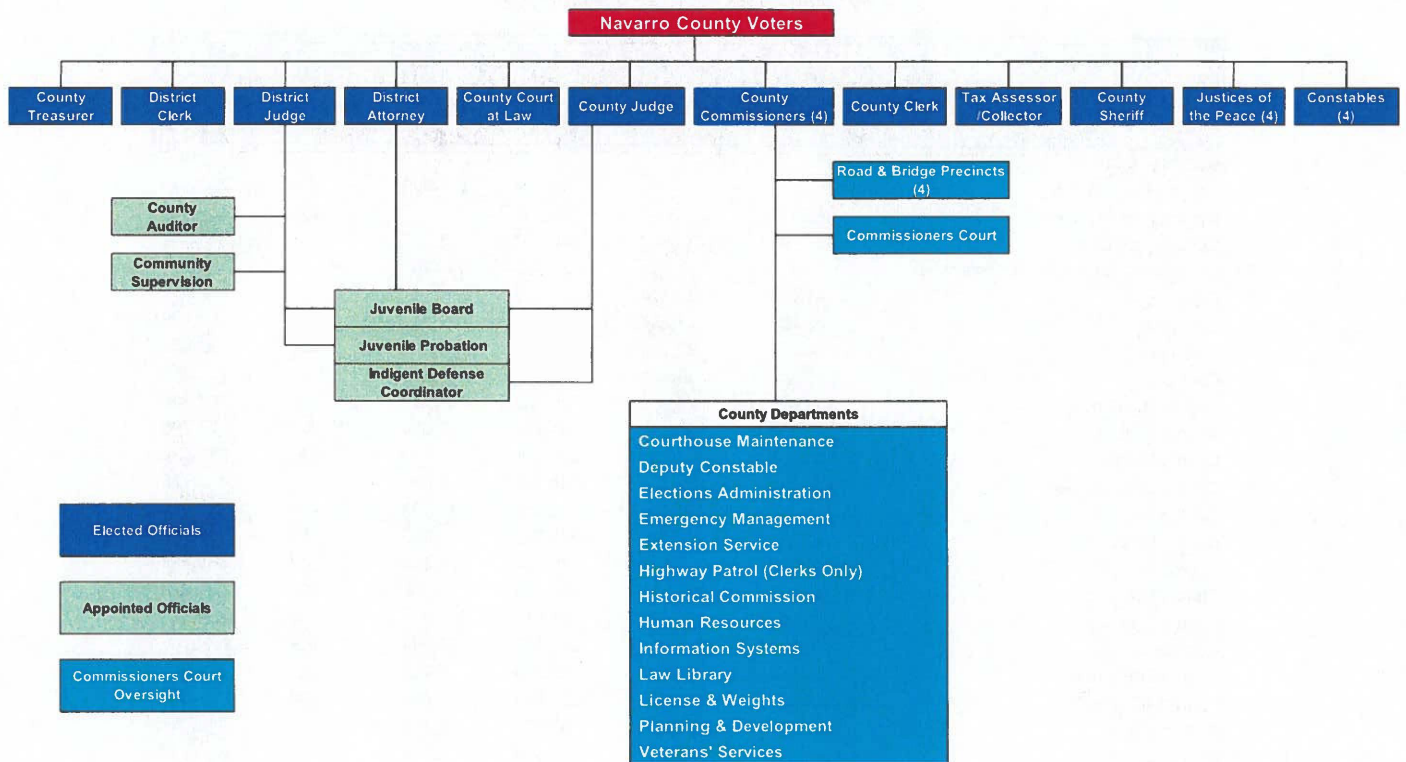
Emergency Management Coordinator

* Denotes appointed officials. All others listed are elected.



Organizational Chart

Navarro County, Texas
Organizational Chart
For the Budget Year Ending September 30, 2026





Budget "At a Glance"-Expenditures

Navarro County, Texas
Expenditure Budgets "At a Glance"
For the Budget Year Ending September 30, 2026

Department	Personnel	Benefits	Supplies, Services & Charges	Capital Outlay	Debt Service	Total
General Fund:						
Annex - 601 n 13th st	-	-	41,850	172,000	-	213,850
Commissioners Court	65,917	27,987	25,347	-	200	119,451
Communications	1,016,775	434,927	66,400	26,500	-	1,544,602
Community Supervision & Corrections	-	-	8,995	15,000	-	23,995
Const Pct 1	61,695	27,740	8,000	-	-	97,435
Const Pct 2	59,295	27,234	6,500	-	-	93,029
Const Pct 3	60,020	32,355	7,000	-	300	99,675
Const Pct 4	65,895	30,491	1,000	3,500	-	100,886
Cooperative Ext. Serv.	239,865	77,966	29,069	3,000	-	349,900
County Auditor	471,876	196,341	146,791	12,500	200	827,708
County Clerk	514,713	248,362	121,646	500	709	885,930
County Court-At-Law	434,734	136,895	868,104	1,000	-	1,440,733
County Jail	4,593,570	2,098,480	1,671,956	410,703	750	8,775,459
County Judge	212,301	72,110	254,795	500	750	540,456
County Sheriff	4,141,876	1,670,922	773,764	773,105	2,142	7,361,809
County Tax Assessor	644,064	315,214	40,800	500	750	1,001,328
County Treasurer	169,600	66,629	24,042	-	200	260,471
Courthouse	510,687	282,164	292,250	812,000	177,108	2,074,209
Deputy Constable	58,070	26,477	21,700	8,000	-	114,247
District Attorney	1,824,795	732,178	225,500	19,800	300	2,802,573
District Clerk	443,127	214,700	87,935	2,500	-	748,262
District Court	942,634	76,987	225,669	1,500	-	1,246,790
Douglas Prop	-	-	19,380	35,000	-	54,380
Elections Administration and HAVA Grant	124,236	56,421	142,274	-	70	323,001
Emergency Management	-	-	68,480	94,800	-	163,280
Highway Patrol	102,668	50,114	500	-	-	153,282
Historical Commission	600	-	6,779	2,200	-	9,579
Human Resources	60,447	26,888	11,683	-	-	99,018
Indigent Health	56,004	25,994	5,009	-	-	87,007
Indigent Health Care	167,440	55,387	323,800	5,000	-	551,627
Information Systems	198,050	87,002	55,481	174,125	-	514,658
JP - Pct 1	187,156	81,411	25,586	6,250	250	300,653
JP - Pct 2	195,931	83,178	24,586	6,250	250	310,195
JP - Pct 3	186,831	83,923	25,378	6,250	250	302,632
JP - Pct 4	183,581	88,418	24,586	6,250	250	303,085
Juvenile Prob	87,525	32,923	93,920	-	120	214,488
Law Library	1,200	241	5,808	-	-	7,249
License & Weight	-	-	3,072	-	-	3,072
Non Departmental	17,501	-	4,221,575	150,000	-	4,389,076
North Main	-	-	13,460	155,000	-	168,460
Planning & Development	243,255	116,152	53,123	69,375	100	482,005
SB22 Rural DA Fund	-	-	275,000	-	-	275,000
Veterans' Services	58,652	26,526	3,031	-	-	88,209
Total General Fund	18,402,586	7,610,736	10,351,624	2,973,108	184,699	39,522,754



Navarro County, Texas
Expenditure Budgets "At a Glance"
For the Budget Year Ending September 30, 2026

Department	Personnel	Benefits	Supplies, Services & Charges	Capital Outlay	Debt Service	Total
Road & Bridge Fund						
Pct1Deputies/Assistants/Admin	611,371	276,842	748,900	633,000	220,934	2,491,047
Pct2 Deputies/Assistants/Admin	614,846	277,636	382,600	1,030,000	261,774	2,566,856
Pct3 Deputies/Assistants/Admin	631,811	298,123	514,200	699,000	254,351	2,397,484
Pct4 Deputies/Assistants/Admin	605,521	279,211	536,300	1,233,500	69,609	2,724,140
Total Road & Bridge Fund	2,463,549	1,131,811	2,182,000	3,595,500	806,667	10,179,528
Sheriff Seizure	10,000	-	4,500	73,500	-	88,000
DA Forfeiture	20,000	4,221	20,000	5,000	-	49,221
Total Special Revenue	30,000	4,221	24,500	78,500	-	137,221
Other Tax Revenue Funds						
Debt Service Fund	-	-	1,000	-	536,697	537,697
Flood Control	-	-	100,000	250,000	-	350,000
Total Other Tax Funds	-	-	101,000	250,000	536,697	887,697
Grand Total	20,896,135	8,746,769	12,659,124	6,897,108	1,528,063	50,727,200



General Fund Budget Summary

General Fund

The general fund is the primary operating fund for Navarro county and supports essential services that are not financed by other specific revenue sources. An example of the items included in the general fund are:

- **Core Government Services:**
 - Law enforcement: including the Sheriff's office, jail operations, dispatch and communications
 - Judicial system: county courts, district attorney, public defenders
 - Public safety: emergency management
 - Health and welfare: public health services, indigent health care
- **Administrative Functions:**
 - County administration: County Judge, commissioners court
 - Tax collection and appraisal: Tax assessor-collector, appraisal district
 - County clerk and records: Vital records, property records, elections
- **Infrastructure & Maintenance:**
 - Facilities management: Courthouse, county buildings
- **Financial Operations:**
 - Transfers to other funds: Support for special revenue or capital projects

FY2026 General Fund Budget Overview – Navarro County

In projecting the FY2025 year-end values, the County Auditor annualized actual expenditures from July 31 through September 30, 2025. The FY2026 general expenditure budget was developed through a comprehensive review of historical actuals, with budgeted amounts typically based on the highest expense recorded for each line item over the past three fiscal years.

Major Projects Included in the FY2026 General Fund Budget:

- **Courthouse Restoration** An allocation of approximately **\$350,000** has been budgeted for the replacement and repair of windows at the Navarro County Courthouse, as part of ongoing preservation efforts.
- **New Jail Design** A total of **\$350,000** has been budgeted to advance the design phase of the new county jail. The facility is planned to accommodate approximately **350 beds**, with flexibility for future expansion. The design also includes dedicated space for sheriff's department personnel.

Personnel Expansion:

The General Fund supports the majority of Navarro County's workforce. To meet the demands of a growing tax base, the FY2026 budget includes funding for **26 new full-time positions**, with an average budgeted compensation of **\$56,000** per employee. The associated benefits cost totals **\$610,851**, resulting in a fully burdened cost of **\$2,067,093** for these new hires.

Detailed line-item budgets for the General Fund and its associated departments are provided in the following schedules.



GENERAL FUND LINE-ITEM BUDGET



Navarro County
Account Level Budget
For the Fiscal Year 2026

		Projected 2025				
Account	Account Name	2026 Budget	2025 Budget	Actuals	2024 ACTUAL	2023 ACTUAL
General Fund Revenues						
101-310-000	CURRENT PROPERTY TAXES	(29,493,322)	(25,400,000)	(25,972,375)	(23,365,689)	(21,618,058)
101-310-010	REINVESTMENT TAX CREDIT	(20,000)	20,000	18,923	18,844	10,433
101-310-020	CURRENT PENALTY & INTEREST	(200,000)	(200,000)	(202,294)	(232,274)	(244,935)
101-318-000	DELINQUENT PROPERTY TAXES	(450,000)	(450,000)	(616,521)	(417,572)	(475,492)
101-318-020	DELINQUENT PENALTY & INTERES	(150,000)	(150,000)	(191,817)	(155,831)	(142,357)
Property Taxes Total		(30,313,322)	(26,180,000)	(26,964,085)	(24,152,523)	(22,470,409)
101-330-040	FEDERAL - ALIEN ASSISTANCE	(50,000)	(30,000)	(98,005)	(56,560)	(116,110)
101-333-010	STATE OF TEXAS - SALES TAX	(4,800,000)	(3,500,000)	(4,447,008)	(4,161,124)	(4,200,032)
101-333-020	STATE OF TEXAS - MIXED BEV T	(75,000)	(75,000)	(68,759)	(90,393)	(76,375)
101-333-025	STATE OF TEXAS-RURAL LE GRAN	(500,000)	(500,000)	(500,000)	(500,000)	-
101-333-030	STATE OF TEXAS - TOBACCO SET	(40,000)	(31,000)	(40,189)	(31,552)	(26,595)
101-333-040	STATE OF TEXAS - TRAINING FE	(2,000)	(2,000)	(1,567)	(1,545)	(607)
101-333-045	STATE OF TEXAS - OPIOID TRUS	(30,000)	(6,000)	(30,840)	(6,322)	(32,495)
101-333-050	STATE OF TEXAS - IN LIEU OF	(30,000)	(20,000)	(30,387)	(29,421)	(27,663)
101-333-060	STATE OF TEXAS - IND DEF GRA	(50,000)	(50,000)	-	(111,484)	(36,545)
101-333-085	STATE OF TEXAS - JUROR REIMB	(100,000)	(30,000)	(94,852)	(79,430)	(48,824)
101-333-090	STATE OF TEXAS - OTHER	(1,000)	(5,000)	-	(50,770)	(81,126)
101-333-095	STATE OF TX - RURAL PROSECUT	(275,000)	(275,000)	-	(550,000)	-
101-334-030	IN LIEU OF TAXES - COR HOUSI	(25,000)	(25,000)	(23,878)	(30,099)	(16,293)
Intergovernmental Total		(5,978,000)	(4,549,000)	(5,335,486)	(5,698,699)	(4,662,665)
101-340-010	COUNTY JUDGE FEES	(1,000)	(1,000)	(582)	(859)	(1,248)
101-340-020	COUNTY SHERIFF FEES	(100,000)	(100,000)	(104,362)	(106,714)	(119,252)
101-340-021	BAIL BOND FEES	(1,000)	(1,000)	-	(1,000)	(1,000)
101-340-025	CONSTABLE FEES	(65,000)	(60,000)	(75,310)	(82,232)	(76,401)
101-340-030	ENVIRONMENTAL SERVICE FEES	(120,000)	(80,000)	(113,978)	(113,308)	(79,590)
101-340-035	PLANNING PERMITS	(85,000)	(80,000)	(109,567)	(109,374)	(50,479)
101-340-040	COUNTY CLERK FEES	(400,000)	(350,000)	(354,382)	(419,713)	(405,754)
101-340-044	SIT OVERAGE	(20,000)	(30,000)	(13,965)	(31,320)	(21,739)
101-340-045	COUNTY AUDITOR FEES	(70,000)	(65,000)	(84,064)	(112,180)	(56,987)
101-340-050	TAX ASSESSOR & COLLECTOR FEE	(500,000)	(500,000)	(257,707)	(1,636,949)	(748,982)
101-340-060	DISTRICT ATTORNEY FEES	(11,000)	(10,000)	(18,422)	(18,584)	(11,225)
101-340-070	DISTRICT CLERK FEES	(75,000)	(75,000)	(82,960)	(90,042)	(88,274)
101-340-081	JP PCT 1 FEES	(20,000)	(10,000)	(19,394)	(11,108)	(17,271)
101-340-082	JP PCT 2 FEES	(20,000)	(10,000)	(18,448)	(16,773)	(18,020)
101-340-083	JP PCT 3 FEES	(20,000)	(15,000)	(25,218)	(21,024)	(22,873)
101-340-084	JP PCT 4 FEES	(20,000)	(15,000)	(21,859)	(19,655)	(20,278)
101-340-090	DISTRICT COURT FEES	(30,000)	(40,000)	(31,251)	(44,635)	(51,319)
101-340-095	MISCELLANEOUS FEES	(1,500)	(1,500)	(1,735)	(1,790)	(1,210)
Fees of Office Total		(1,559,500)	(1,443,500)	(1,333,203)	(2,837,257)	(1,791,902)
101-345-010	COUNTY COURT LAW LIBRARY FEE	(5,000)	(6,000)	(5,425)	(7,175)	(7,070)
101-345-090	DISTRICT COURT LAW LIBRARY F	(20,000)	(20,000)	(25,753)	(25,495)	(23,178)
Law Library Fees Total		(25,000)	(26,000)	(31,178)	(32,670)	(30,248)
101-350-081	JP PCT 1 FINES	(65,000)	(70,000)	(56,912)	(67,750)	(63,612)
101-350-082	JP PCT 2 FINES	(60,000)	(50,000)	(67,994)	(53,280)	(56,045)
101-350-083	JP PCT 3 FINES	(50,000)	(60,000)	(55,098)	(67,949)	(64,852)
101-350-084	JP PCT 4 FINES	(50,000)	(60,000)	(47,648)	(59,547)	(73,201)
Fines & Forfeitures Total		(225,000)	(240,000)	(227,652)	(248,527)	(257,710)
101-360-000	INTEREST REVENUE	(650,000)	(250,000)	(640,401)	(572,627)	(150,419)
101-361-000	TELEPHONE COMMISSION	(50,000)	(60,000)	(40,077)	(69,632)	(89,011)
101-363-000	ROYALTIES	(500)	(500)	(49)	(184)	(465)
101-364-000	SALE OF ESTRAYS	(20,000)	(20,000)	(32,127)	(16,125)	(15,465)
101-365-000	SALE OF COUNTY PROPERTY	(5,000)	(4,823)	(7,475)	(32,926)	(1,022)
101-366-000	SALES FROM COUNTY FARM	(5,000)	(5,000)	(26,591)	(37,844)	(27,671)
101-370-000	OTHER REVENUE	(20,000)	(25,000)	(32,653)	(36,159)	(182,263)
101-371-000	EARNED INTEREST - ARPA	(60,000)	(60,000)	-	(28,668)	-
101-375-000	RENTS	(20,000)	(6,000)	(24,477)	(7,381)	(7,381)
Other Revenue Total		(830,500)	(431,323)	(803,850)	(801,547)	(473,697)
101-380-402	911 ADDRESSING	(30,000)	(28,000)	(30,770)	(30,770)	(30,770)



Navarro County
Account Level Budget
For the Fiscal Year 2026

		Projected 2025				
Account	Account Name	2026 Budget	2025 Budget	Actuals	2024 ACTUAL	2023 ACTUAL
General Fund Revenues						
101-380-414	CRIMSTOPPERS PHONE REIMB	(500)	(900)	(260)	(1,112)	(1,100)
101-380-420	COURT AT LAW SUPPLEMENT	(105,000)	(84,000)	(63,000)	(84,000)	(84,000)
101-380-425	COUNTY JUDGE SUPPLEMENT	(37,800)	(25,500)	(20,150)	(25,200)	(25,200)
101-380-431	SPECIALTY DRUG COURT-COUNTY	(1,000)	(1,000)	(529)	(932)	(1,571)
101-380-432	LAF-LANGUAGE ACCESS FD-DC-\$3	(5,000)	(5,000)	(7,108)	(6,672)	(6,271)
101-380-433	PROG FEE - PRETRIAL DIVERSIO	(50,000)	(60,000)	(50,851)	(74,328)	(82,707)
101-380-434	COUNTY-JURY FEE (CVJF, JF)	(1,000)	(500)	(1,838)	(67)	-
101-380-475	DISTRICT ATTORNEY	(12,000)	(10,000)	(12,000)	(30,101)	(37,227)
101-380-476	DIST ATTY LONGEVITY	(9,480)	(9,000)	(9,060)	(5,160)	(3,840)
101-380-501	WORKERS COMP/UNEMPLOYMENT	(1,000)	(5,000)	-	7,708	(13,040)
101-380-502	HEALTH INSURANCE SURPLUS	(1,000)	(10,000)	-	(36,955)	-
101-380-512	JAIL INMATE PERSCRIPTIONS	(5,000)	(5,000)	(4,677)	(141,772)	(4,997)
101-380-560	TAC INSURANCE CLAIMS	(2,000)	(2,000)	(40,697)	(12,773)	-
101-380-610	IN LIEU OF TAXES - CORPORATE	(250,000)	(10,000)	(251,309)	(337,841)	-
101-380-900	OTHER REIMBURSEMENTS	(1,000)	(1,000)	(25,000)	-	-
Reimbursements Total		(511,780)	(256,900)	(517,251)	(779,976)	(290,723)
Revenue Total		(39,443,102)	(33,126,723)	(35,212,704)	(34,551,199)	(29,977,355)



Navarro County
Account Level Budget
For the Fiscal Year 2026

				Projected 2025		
Account	Account Name	2026 Budget	2025 Budget	Actuals	2024 ACTUAL	2023 ACTUAL
Commissioners Court						
101-401-103	ADMINISTRATIVE COORDINATOR	60,447	57,447	60,319	52,211	49,961
101-401-114	PART-TIME HELP	2,800	2,800	1,022	2,211	2,568
101-401-117	CELLULAR ALLOWANCE	1,020	1,020	1,071	1,020	1,020
101-401-125	LONGEVITY	1,650	1,250	1,500	1,125	1,000
Personnel Total		65,917	62,517	63,913	56,567	54,549
101-401-201	SOCIAL SECURITY (FICA)	4,087	3,876	3,874	3,404	3,266
101-401-202	MEDICARE	956	907	906	796	764
101-401-203	RETIREMENT	8,107	7,689	7,735	6,686	6,289
101-401-204	HEALTH INSURANCE	14,738	13,698	13,698	13,159	12,425
101-401-205	UNEMPLOYMENT	33	31	28	31	37
101-401-206	WORKERS COMPENSATION	66	63	68	57	64
Benefits Total		27,987	26,264	26,309	24,132	22,845
101-401-310	OFFICE SUPPLIES	2,000	2,000	1,209	1,641	1,299
101-401-410	PROFESSIONAL SERVICES	1,600	1,600	-	1,555	-
101-401-417	BONDS	200	200	-	150	356
101-401-419	DUES & SUBSCRIPTIONS	200	500	126	-	-
101-401-428	TRAVEL/CONFERENCE/TRAINING	18,000	15,000	16,277	8,288	23,842
101-401-440	COPIER RENTAL	2,547	1,317	1,274	1,333	322
101-401-459	MAINT CONTRACT - COMPUTER	1,000	3,000	-	-	240
Supplies, Services & Charges Total		25,547	23,617	18,886	12,967	26,059
Commissioners Court Total		119,451	112,398	109,107	93,666	103,453



Navarro County
Account Level Budget
For the Fiscal Year 2026

		Projected 2025				
Account	Account Name	2026 Budget	2025 Budget	Actuals	2024 ACTUAL	2023 ACTUAL
Planning & Development						
101-402-102	PLAN & DEV ADMINISTRATOR	67,611	64,611	67,842	62,111	59,861
101-402-103	DEPUTIES / ASSISTANTS / ADM	107,461	101,461	162,508	103,019	98,519
101-402-104	ENVIRONMENTAL SERVICE OFFICE	56,308	53,308	-	-	-
101-402-117	CELLULAR ALLOWANCE	1,800	1,200	1,260	1,200	1,200
101-402-125	LONGEVITY	10,075	9,450	11,340	8,300	7,825
Personnel Total		243,255	230,030	242,949	174,630	167,405
101-402-201	SOCIAL SECURITY (FICA)	15,045	14,262	14,439	11,184	10,065
101-402-202	MEDICARE	3,518	3,335	3,377	2,616	2,354
101-402-203	RETIREMENT	29,848	28,293	30,024	23,066	20,468
101-402-204	HEALTH INSURANCE	67,375	63,147	63,148	40,173	37,276
101-402-205	UNEMPLOYMENT	122	114	105	104	112
101-402-206	WORKERS COMPENSATION	244	231	208	174	197
Benefits Total		116,152	109,382	111,302	77,316	70,472
101-402-310	OFFICE SUPPLIES	4,000	4,000	3,422	3,867	1,335
101-402-410	PROFESSIONAL SERVICES	1,000	1,000	-	3,564	375
101-402-417	BONDS	100	300	60	50	50
101-402-418	ADVERTISING & LEGAL NOTICES	1,000	900	-	-	-
101-402-419	DUES & SUBSCRIPTIONS	450	450	540	276	-
101-402-423	SANITARY SERVICES - PARKS	36,000	35,000	39,600	40,625	30,900
101-402-428	TRAVEL/CONFERENCE/TRAINING	3,750	5,000	-	748	750
101-402-430	UTILITIES - PARKS	1,500	2,000	1,320	1,461	1,320
101-402-440	COPIER RENTAL	5,423	5,423	5,777	5,627	1,122
101-402-444	REPAIRS & MAINTENANCE - VEHI	3,500	4,000	3,101	3,394	1,004
101-402-445	REPAIRS & MAINTENANCE	1,000	2,000	24	540	270
101-402-446	REPAIRS & MAINTENANCE - PARK	4,875	10,000	-	500	2,464
Supplies, Services & Charges Total		62,598	70,073	53,844	60,652	39,591
101-402-575	MACHINERY & EQUIPMENT	60,000	-	-	-	-
Capital Outlay Total		60,000	-	-	-	-
Planning & Development Total		482,005	409,485	408,096	312,598	277,468



Navarro County
Account Level Budget
For the Fiscal Year 2026

		Projected 2025				
Account	Account Name	2026 Budget	2025 Budget	Actuals	2024 ACTUAL	2023 ACTUAL
County Clerk						
101-403-101	COUNTY CLERK	70,781	67,781	71,170	65,281	63,031
101-403-103	DEPUTIES / ASSISTANTS / ADM	418,392	383,330	399,158	314,830	300,438
101-403-114	PART-TIME HELP	8,000	8,000	1,433	6,534	7,551
101-403-117	CELLULAR ALLOWANCE	2,040	2,040	2,142	2,040	1,835
101-403-122	TRAVEL ALLOWANCE	900	900	945	900	900
101-403-125	LONGEVITY	14,600	13,700	16,440	12,525	12,000
Personnel Total		514,713	475,751	491,287	402,110	385,755
101-403-201	SOCIAL SECURITY (FICA)	31,912	29,495	28,734	23,348	22,661
101-403-202	MEDICARE	7,464	6,897	6,720	5,460	5,300
101-403-203	RETIREMENT	63,308	58,517	60,429	49,460	47,172
101-403-204	HEALTH INSURANCE	144,903	138,020	134,740	104,314	97,342
101-403-205	UNEMPLOYMENT	258	200	176	182	1,538
101-403-206	WORKERS COMPENSATION	517	478	486	406	457
Benefits Total		248,362	233,607	231,283	183,171	174,469
101-403-310	OFFICE SUPPLIES	13,000	16,500	3,085	10,395	13,100
101-403-410	PROFESSIONAL SERVICES	5,000	35,000	2,994	2,915	2,370
101-403-417	BONDS	709	709	851	709	1,703
101-403-419	DUES & SUBSCRIPTIONS	660	660	386	397	743
101-403-428	TRAVEL/CONFERENCE/TRAINING	6,000	7,000	4,746	3,954	4,071
101-403-440	COPIER RENTAL	6,986	6,519	6,986	6,986	1,574
101-403-445	REPAIRS & MAINTENANCE	500	500	-	103	1,235
101-403-459	MAINT CONTRACT - COMPUTER	90,000	115,000	74,270	89,444	31,800
Supplies, Services & Charges Total		122,855	181,888	93,317	114,904	56,595
County Clerk Total		885,930	891,246	815,888	700,184	616,820



Navarro County
Account Level Budget
For the Fiscal Year 2026

		Projected 2025				
Account	Account Name	2026 Budget	2025 Budget	Actuals	2024 ACTUAL	2023 ACTUAL
Veterans' Services						
101-405-103	VETERANS' SERVICES OFFICER	58,552	55,552	58,330	28,253	26,003
101-405-125	LONGEVITY	100	-	-	N/A	N/A
Personnel Total		58,652	55,552	58,330	28,253	26,003
101-405-201	SOCIAL SECURITY (FICA)	3,636	3,444	3,616	1,752	1,612
101-405-202	MEDICARE	850	806	846	410	377
101-405-203	RETIREMENT	7,214	6,833	7,175	3,475	3,198
101-405-204	HEALTH INSURANCE	14,738	13,698	13,698	N/A	N/A
101-405-205	UNEMPLOYMENT	29	28	25	16	18
101-405-206	WORKERS COMPENSATION	59	56	34	28	30
Benefits Total		26,526	24,865	25,394	5,680	5,235
101-405-310	OFFICE SUPPLIES	200	713	280	80	230
101-405-419	DUES & SUBSCRIPTIONS	550	508	594	495	95
101-405-428	TRAVEL/CONFERENCE/TRAINING	1,400	2,000	1,078	841	575
101-405-440	COPIER RENTAL	881	408	408	340	105
Supplies, Services & Charges Total		3,031	3,628	2,360	1,757	1,005
Veterans' Services Total		88,209	84,045	86,084	35,690	32,243



Navarro County
Account Level Budget
For the Fiscal Year 2026

				Projected 2025		
Account	Account Name	2026 Budget	2025 Budget	Actuals	2024 ACTUAL	2023 ACTUAL
Non Departmental						
101-406-311	POSTAGE	80,000	80,000	82,567	70,406	59,689
101-406-312	COPY & POSTAGE SUPPLIES	17,500	15,000	16,284	18,202	16,286
101-406-313	POSTAGE MAINTENANCE CONTRACT	7,500	7,500	7,446	8,260	7,082
101-406-314	PROPERTY TAX STATEMENTS	30,000	15,000	55,172	9,578	9,306
101-406-315	FORMS & PRINTING	2,200	3,500	1,972	4,089	1,436
101-406-409	APPRAISAL DISTRICT	621,257	618,260	745,509	571,774	454,729
101-406-410	PROFESSIONAL SERVICES	100,000	100,000	69,983	154,709	117,819
101-406-415	AUDIT	50,000	40,000	58,800	44,000	40,500
101-406-416	INTERNET & E-MAIL	195,000	100,000	205,983	154,869	37,903
101-406-417	INSURANCE	400,000	350,000	479,215	334,917	284,231
101-406-418	ADVERTISING & LEGAL NOTICES	3,500	3,000	1,462	-	4,324
101-406-419	DUES & SUBSCRIPTION	3,250	2,000	1,262	2,465	1,105
101-406-438	REGIONAL PUBLIC DEFENDER	12,501	12,500	15,001	12,501	18,839
101-406-439	3RD JUDICIAL REGION ASSESSME	3,000	2,998	3,598	2,871	2,392
101-406-441	ECONOMIC DEVELOPMENT - TIF	75,000	125,000	49,173	41,390	24,643
101-406-442	10TH COURT OF APPEALS	2,000	2,000	2,197	1,948	1,942
101-406-460	INTERGOV. DUE TO OTHER	1,250,000	1,500,000	2,370,000	1,469,899	-
101-406-465	FIRE PROTECTION	309,600	309,600	306,720	205,867	199,200
101-406-474	CITY OF CORSICANA - FIRE	15,000	15,000	17,100	18,500	27,150
101-406-476	ECONOMIC DEVELOPMENT	119,500	121,389	145,667	113,000	105,053
101-406-477	ANIMAL CONTROL	80,000	59,267	72,095	41,508	51,923
101-406-478	AMBULANCE	482,487	482,487	578,984	-	-
101-406-479	CHILD ADVOCACY CENTER	9,000	9,000	10,800	9,000	9,000
101-406-480	PUBLIC LIBRARY (BG,KEREN,RIC	3,000	4,000	4,800	3,000	3,000
101-406-481	NC HISTORICAL SOCIETY	3,000	3,000	3,600	2,500	2,500
101-406-483	CRIMESTOPPERS	1,100	1,100	1,320	1,100	1,100
101-406-485	N.T.B.H.A.	97,681	97,681	117,217	97,681	97,681
101-406-487	AUTOPSY	100,000	60,000	91,073	81,300	69,725
101-406-488	AMBULATORY CARE	12,000	75,000	75,000	60,000	N/A
101-406-489	HEALTH DEPARTMENT	50,000	50,000	78,800	73,333	55,545
101-406-490	NCTCOG - AGENCY ON AGING	6,000	6,000	5,035	5,863	6,894
101-406-491	HEALTH & SERVICES	45,000	35,000	48,390	47,000	31,850
101-406-492	MAGNET	3,500	2,843	3,673	2,625	2,625
101-406-493	MEALS ON WHEELS	33,000	28,000	33,600	24,000	24,000
101-406-494	CHILD WELFARE	3,000	3,000	3,600	3,000	3,000
101-406-495	MISCELLANEOUS	3,500	5,000	1,557	4,464	14,711
101-406-576	CAPITAL IMPROVEMENTS	150,000	246,000	-	-	N/A
101-406-601	COURT CONTINGENCY	10,000	25,000	(678)	4,186	1,875
Supplies, Services & Charges Total		4,389,076	4,615,126	5,763,978	3,699,806	1,789,059
Non Departmental Total		4,389,076	4,615,126	5,763,978	3,699,806	1,789,059



Navarro County
Account Level Budget
For the Fiscal Year 2026

		Projected 2025				
Account	Account Name	2026 Budget	2025 Budget	Actuals	2024 ACTUAL	2023 ACTUAL
Information Systems						
101-407-102	INFORMATION SYSTEMS DIRECTOR	64,500	61,500	64,575	59,000	56,750
101-407-103	DEPUTIES / ASSISTANTS / ADMI	55,500	52,500	55,125	50,000	45,750
101-407-104	AUDIO-VISUAL TECHNICIAN	55,500	52,500	55,125	33,333	-
101-407-114	PART TIME	13,000	10,250	11,532	10,284	13,834
101-407-122	TRAVEL ALLOWANCE	7,800	7,800	8,190	-	-
101-407-125	LONGEVITY	1,750	1,525	1,710	1,200	975
Personnel Total		198,050	186,075	196,257	153,817	117,309
101-407-201	SOCIAL SECURITY (FICA)	12,403	14,613	11,713	9,208	7,033
101-407-202	MEDICARE	2,901	3,417	2,739	2,154	1,645
101-407-203	RETIREMENT	24,607	28,987	22,721	18,040	14,429
101-407-204	HEALTH INSURANCE	46,790	43,485	43,485	34,213	24,851
101-407-205	UNEMPLOYMENT	100	118	84	83	79
101-407-206	WORKERS COMPENSATION	201	236	203	157	134
Benefits Total		87,002	90,856	80,947	63,855	48,171
101-407-310	OFFICE SUPPLIES	2,300	2,000	1,858	1,532	870
101-407-312	COMPUTER SUPPLIES	14,000	20,000	12,155	11,464	14,465
101-407-320	OPERATING EQUIPMENT	18,000	20,000	8,200	18,276	18,057
101-407-321	CTY TECHNOLOGY EQUIPMENT	155,125	130,000	123,949	-	N/A
101-407-419	DUES & SUBSCRIPTIONS	300	300	-	2,438	175
101-407-420	SOFTWARE SUBSCRIPTION	20,000	15,000	17,321	-	N/A
101-407-428	TRAVEL/CONFERENCE/TRAINING	6,500	6,500	6,354	6,776	3,465
101-407-440	COPIER RENTAL	881	408	408	272	530
101-407-445	REPAIRS & MAINTENANCE	1,000	1,000	617	-	601
101-407-458	MAINT CONTRACT - IP ADDRESS	500	500	-	-	-
101-407-459	MAINT CONTRACT - COMPUTER	11,000	11,000	-	2,500	8,979
Supplies, Services & Charges Total		229,606	206,708	170,861	43,258	47,142
Information Systems Total		514,658	483,639	448,065	260,930	212,622



Navarro County
Account Level Budget
For the Fiscal Year 2026

				Projected 2025		
Account	Account Name	2026 Budget	2025 Budget	Actuals	2024 ACTUAL	2023 ACTUAL
Elections Administration and HAVA Grant						
101-409-102	ELECTIONS ADMINISTRATOR	59,152	56,152	58,960	53,652	50,809
101-409-103	DEPUTIES / ASSISTANTS / ADMI	49,584	46,584	48,913	44,084	41,030
101-409-114	PART-TIME HELP	15,000	15,000	9,326	16,849	11,608
101-409-125	LONGEVITY	500	700	840	500	300
Personnel Total		124,236	118,436	118,039	115,085	103,746
101-409-201	SOCIAL SECURITY (FICA)	7,516	7,715	8,143	7,926	7,086
101-409-202	MEDICARE	1,758	1,805	1,904	1,854	1,657
101-409-203	RETIREMENT	14,912	15,306	15,131	15,230	13,374
101-409-204	HEALTH INSURANCE	32,052	29,787	28,417	26,517	24,851
101-409-205	UNEMPLOYMENT	61	62	70	81	85
101-409-206	WORKERS COMPENSATION	122	125	164	129	101
Benefits Total		56,421	54,800	53,830	51,736	47,155
101-409-310	OFFICE SUPPLIES	1,800	1,800	2,186	2,015	1,074
101-409-311	VOTER REGISTRATION	13,000	6,000	7,965	27,496	5,360
101-409-315	ELECTION SUPPLIES	4,500	10,000	186	1,184	186
101-409-417	BONDS	70	70	84	70	70
101-409-418	ADVERTISING & LEGAL NOTICES	1,200	2,000	1,320	2,350	825
101-409-419	DUES/SUBSCRIPTIONS/SOFTWARE	5,000	19,000	539	350	-
101-409-425	ELECTIONS	60,000	60,000	120,004	120,115	135,381
101-409-428	TRAVEL/CONFERENCE/TRAINING	2,500	8,000	1,749	2,855	1,536
101-409-440	COPIER RENTAL	2,274	2,274	2,274	2,274	572
101-409-459	MAINT CONTRACT - VOTING SYST	46,000	46,000	70,130	45,765	44,215
101-409-490	CHAPTER 19 EXPENDITURES	6,000	-	5,726	4,642	6,369
Supplies, Services & Charges Total		142,344	155,144	212,162	209,115	195,589
Elections Administration and HAVA Grant Total		323,001	328,380	384,030	375,937	346,490



Navarro County
Account Level Budget
For the Fiscal Year 2026

		Projected 2025				
Account	Account Name	2026 Budget	2025 Budget	Actuals	2024 ACTUAL	2023 ACTUAL
Courthouse						
101-410-101	FACILITY CONSTR. MAINT SUPER	92,750	89,750	94,237	87,250	-
101-410-102	MAINTENANCE TECHNICIAN	52,617	49,617	52,098	42,190	-
101-410-103	JANITORIAL STAFF	81,000	75,000	78,750	66,679	48,639
101-410-110	SECURITY GUARDS	249,400	230,400	233,280	170,504	134,327
101-410-114	PART-TIME	10,000	10,000	6,399	7,463	6,225
101-410-115	INCENTIVE	6,180	6,180	5,355	5,100	3,900
101-410-117	CELLULAR ALLOWANCE	2,040	2,040	2,142	1,913	298
101-410-120	OVERTIME	4,500	4,500	5,559	8,319	4,807
101-410-122	TRAVEL ALLOWANCE	7,200	7,200	7,560	6,300	-
101-410-125	LONGEVITY	4,700	3,625	4,470	2,850	4,750
Personnel Total		510,387	478,312	489,851	398,567	202,945
101-410-201	SOCIAL SECURITY (FICA)	31,644	25,131	30,177	24,176	12,112
101-410-202	MEDICARE	7,401	5,878	7,058	5,654	2,833
101-410-203	RETIREMENT	62,778	49,857	61,543	49,024	24,926
101-410-204	HEALTH INSURANCE	127,026	101,852	119,906	89,678	42,365
101-410-205	UNEMPLOYMENT	255	203	219	216	137
101-410-206	WORKERS COMPENSATION	6,520	4,968	6,568	5,524	4,924
101-410-207	RETIREE HEALTH INS.	46,540	68,490	45,065	-	-
Benefits Total		282,164	256,379	270,535	174,273	87,296
101-410-310	OFFICE SUPPLIES	1,500	1,000	1,267	102	188
101-410-320	OPERATING EQUIPMENT	5,000	7,250	-	3,746	268
101-410-321	MAINTENANCE SUPPLIES	13,000	12,500	8,306	8,796	3,392
101-410-330	JANITORIAL SUPPLIES	15,750	15,677	12,937	13,691	17,226
101-410-335	YARD MAINTENANCE SUPPLIES	2,500	4,500	2,308	1,519	534
101-410-345	BUILDING MAINTENANCE SUPPLIE	6,000	5,500	6,018	5,508	-
101-410-410	PROFESSIONAL SERVICES	35,000	15,000	24,330	22,555	19,244
101-410-428	TRAVEL /CONFERENCE/TRAINING	300	500	480	479	N/A
101-410-430	UTILITIES	110,000	100,000	98,579	106,046	109,515
101-410-435	TELEPHONE	70,000	600,000	95,319	756,143	592,335
101-410-436	INTERNET	5,000	1,550	1,860	1,970	2,332
101-410-441	STORAGE RENTAL	5,000	5,000	4,769	9,058	19,595
101-410-445	REPAIRS & MAINTENANCE	100,000	100,000	27,458	45,213	106,112
101-410-452	MAINT CONTRACT - ELEVATOR	7,000	7,500	8,412	40	13,013
101-410-453	MAINT CONTRACT - TERMITE INS	500	1,000	-	-	-
101-410-454	MAINT CONTRACT - YARD	18,000	18,000	14,700	10,300	17,100
101-410-455	MAINT CONTRACT - ALARM	750	1,200	623	519	919
101-410-456	MAINT CONTRACT - EXTERMINATO	1,500	1,500	1,260	1,260	1,260
101-410-457	MAINT CONTRACT - CLOCK	950	950	1,140	950	-
101-410-458	MAINT CONTRACT - DISPENSERS	5,200	5,000	7,610	4,692	3,954
101-410-460	MAINT CONTRACT - FIRE ALARM	600	1,350	2,873	1,350	N/A
101-410-495	MISCELLANEOUS	1,000	1,500	919	-	1,532
Supplies, Services & Charges Total		404,550	906,477	321,169	993,938	908,518
101-410-442	COURTHOUSE RENOVATION	350,000	415,000	66,000	20,440	170,436
101-410-446	COURTHOUSE RESTORATION	350,000	-	-	-	-
101-410-572	TAX NOTE PRINCIPAL	172,000	167,000	203,465	162,000	157,000
101-410-574	TAX NOTE INTEREST	5,108	7,588	6,041	12,474	17,107
Capital Outlay Total		877,108	589,588	275,506	194,914	344,543
Courthouse Total		2,074,209	2,230,756	1,357,061	1,761,691	1,543,303



Navarro County
Account Level Budget
For the Fiscal Year 2026

				Projected 2025		
Account	Account Name	2026 Budget	2025 Budget	Actuals	2024 ACTUAL	2023 ACTUAL
Annex - 601 n 13th st						
101-411-321	MAINTENANCE SUPPLIES	2,750	2,750	742	1,902	605
101-411-330	JANITORIAL SUPPLIES	2,350	2,350	2,535	1,411	513
101-411-335	YARD MAINTENANCE SUPPLIES	750	750	84	715	-
101-411-345	BUILDING MAINTENANCE SUPPLIE	4,000	7,500	4,325	809	-
101-411-430	UTILITIES	25,000	34,000	22,546	23,544	20,566
101-411-445	REPAIRS & MAINTENANCE	22,000	25,000	3,044	4,812	22,091
101-411-454	MAINT CONTRACT - LAWN CARE	3,600	3,600	3,600	3,600	3,300
101-411-455	MAINT CONTRACT - ALARM SYSTE	750	1,000	479	439	479
101-411-456	MAINT CONTRACT - EXTERMINATO	900	720	720	720	755
101-411-458	MAINT CONTRACT - DISPENSERS	750	480	650	615	564
101-411-460	MAINT CONTRACT - FIRE ALARM	1,000	1,000	1,241	1,237	N/A
Supplies, Services & Charges Total		63,850	79,150	39,966	39,805	48,874
101-411-576	CAPITAL IMPROVEMENTS	150,000	750,000	14,125	-	N/A
Capital Outlay Total		150,000	750,000	14,125	-	-
Annex - 601 n 13th st Total		213,850	829,150	54,091	39,805	48,874



Navarro County
Account Level Budget
For the Fiscal Year 2026

		Projected 2025				
Account	Account Name	2026 Budget	2025 Budget	Actuals	2024 ACTUAL	2023 ACTUAL
Douglas Prop						
101-412-321	MAINTENANCE SUPPLIES	1,500	1,500	1,165	268	154
101-412-330	JANITORIAL SUPPLIES	1,550	1,550	-	-	207
101-412-345	BUILDING MAINTENANCE SUPPLIE	1,500	-	-	71	-
101-412-430	UTILITIES	11,500	8,500	11,219	10,505	10,257
101-412-445	REPAIRS & MAINTENANCE	35,000	35,000	36	844	11,598
101-412-454	MAINT CONTRACT - LAWN CARE	1,800	1,350	1,620	1,950	-
101-412-456	MAINT CONTRACT - EXTERMINATO	1,380	1,260	1,260	1,260	1,260
101-412-460	MAINT CONTRACT - FIRE ALARM	150	306	45	306	N/A
Supplies, Services & Charges Total		54,380	49,466	15,345	15,204	23,476
Douglas Prop Total		54,380	49,466	15,345	15,204	23,476



Navarro County
Account Level Budget
For the Fiscal Year 2026

				Projected 2025		
Account	Account Name	2026 Budget	2025 Budget	Actuals	2024 ACTUAL	2023 ACTUAL
North Main						
101-413-321	MAINTENANCE SUPPLIES	3,000	3,000	640	2,792	120
101-413-330	JANITORIAL SUPPLIES	1,500	2,550	1,267	1,234	997
101-413-335	YARD MAINTENANCE SUPPLIES	500	-	80	-	-
101-413-345	BUILDING MAINTENANCE SUPPLIE	500	500	585	-	-
101-413-430	UTILITIES	2,000	3,500	1,712	1,542	1,285
101-413-445	REPAIRS & MAINTENANCE	35,000	19,500	2,449	9,456	1,731
101-413-454	MAINT CONTRACT - LAWN CARE	4,200	3,000	4,200	4,550	-
101-413-456	MAINT CONTRACT - EXTERMINATO	1,260	1,140	1,140	1,140	1,140
101-413-460	MAINT CONTRACT - FIRE ALARM	500	500	546	-	N/A
Supplies, Services & Charges Total		48,460	33,690	12,620	20,714	5,274
101-413-576	CAPITAL IMPROVEMENTS	120,000	120,000	-	2,351	209,053
Capital Outlay Total		120,000	120,000	-	2,351	209,053
North Main Total		168,460	153,690	12,620	23,066	214,327



Navarro County
Account Level Budget
For the Fiscal Year 2026

		Projected 2025				
Account	Account Name	2026 Budget	2025 Budget	Actuals	2024 ACTUAL	2023 ACTUAL
Historical Commission						
101-420-310	OFFICE SUPPLIES	300	300	332	240	790
101-420-419	DUES	789	310	360	270	260
101-420-420	HISTORICAL FEES	4,600	5,800	6,780	4,850	6,300
101-420-428	TRAVEL	600	600	270	600	340
101-420-445	REPAIRS & MAINTENANCE	2,200	800	712	31	65
101-420-456	MAINT CONTRACT - EXTERMINATO	600	540	540	660	540
101-420-498	DERRICK DAYS	490	190	222	157	497
Supplies, Services & Charges Total		9,579	8,540	9,217	6,807	8,793
Historical Commission Total		9,579	8,540	9,217	6,807	8,793



Navarro County
Account Level Budget
For the Fiscal Year 2026

		Projected 2025				
Account	Account Name	2026 Budget	2025 Budget	Actuals	2024 ACTUAL	2023 ACTUAL
Cooperative Ext. Serv.						
101-421-102	EXTENSION AGENTS	58,028	55,028	55,907	50,028	45,528
101-421-103	DEPUTIES / ASSISTANTS / ADMI	46,937	43,937	46,134	41,437	39,187
101-421-105	ADMINISTRATIVE ASSISTANTS	99,500	93,500	91,163	85,153	65,710
101-421-114	PART-TIME HELP (4-H)	12,000	12,000	1,987	768	960
101-421-122	TRAVEL ALLOWANCE	23,100	23,100	23,415	23,100	23,100
101-421-125	LONGEVITY	300	100	120	100	-
Personnel Total		239,865	227,665	218,725	200,586	174,485
101-421-201	SOCIAL SECURITY (FICA)	14,872	14,116	13,483	12,399	10,779
101-421-202	MEDICARE	3,478	3,301	3,153	2,900	2,521
101-421-203	RETIREMENT	29,503	12,989	11,228	10,486	8,083
101-421-204	HEALTH INSURANCE	29,477	27,396	24,657	25,176	20,730
101-421-205	UNEMPLOYMENT	120	113	94	111	118
101-421-206	WORKERS COMPENSATION	516	106	106	92	115
Benefits Total		77,966	58,021	52,721	51,163	42,345
101-421-310	OFFICE SUPPLIES	2,000	2,000	1,663	1,596	1,519
101-421-320	OPERATING EQUIPMENT	3,000	6,000	6,861	-	-
101-421-360	DEMONSTRATION SUPPLIES	3,500	5,500	3,541	2,498	1,186
101-421-419	DUES & SUBSCRIPTIONS	2,500	2,500	1,676	1,103	885
101-421-428	TRAVEL/CONFERENCE/TRAINING	17,000	17,000	17,853	14,044	12,056
101-421-440	COPIER RENTAL	4,069	5,330	4,069	4,174	1,299
Supplies, Services & Charges Total		32,069	38,330	35,663	23,415	16,944
Cooperative Ext. Serv. Total		349,900	324,016	307,109	275,164	233,775



Navarro County
Account Level Budget
For the Fiscal Year 2026

				Projected 2025		
Account	Account Name	2026 Budget	2025 Budget	Actuals	2024 ACTUAL	2023 ACTUAL
County Judge						
101-425-111	COUNTY JUDGE SUPPLEMENT	37,800	25,200	26,460	25,200	25,200
	Reimbursements Total	37,800	25,200	26,460	25,200	25,200
101-425-101	COUNTY JUDGE	85,414	82,414	86,535	79,914	79,914
101-425-103	COURT COORDINATOR	67,447	57,448	60,319	59,783	49,961
101-425-112	COUNTY JUDGE - JUVENILE BOAR	4,800	4,800	5,040	4,800	4,800
101-425-114	PART-TIME HELP	3,000	3,800	-	-	-
101-425-117	CELLULAR ALLOWANCE	2,040	2,040	2,142	2,040	1,998
101-425-122	TRAVEL ALLOWANCE	7,200	7,200	7,560	7,200	7,200
101-425-125	LONGEVITY	4,600	4,200	4,920	3,800	3,125
	Personnel Total	388,501	362,152	370,191	338,076	298,249
101-425-201	SOCIAL SECURITY (FICA)	13,151	16,327	12,998	11,664	10,686
101-425-202	MEDICARE	3,076	3,818	3,040	2,728	2,499
101-425-203	RETIREMENT	26,087	32,389	23,736	22,523	20,312
101-425-204	HEALTH INSURANCE	29,477	41,095	27,396	26,318	24,851
101-425-205	UNEMPLOYMENT	106	70	27	34	36
101-425-206	WORKERS COMPENSATION	213	265	301	252	260
	Benefits Total	72,110	93,964	67,498	63,518	58,643
101-425-310	OFFICE SUPPLIES	4,000	4,000	1,803	3,847	2,096
101-425-410	INTERPRETER	5,000	7,500	-	1,900	900
101-425-411	COURT APPOINTED ATTORNEY	125,000	100,000	119,424	104,406	122,415
101-425-412	COURT REPORTER	28,000	26,500	25,920	27,384	8,680
101-425-413	VISITING JUDGES	15,000	5,000	18,417	6,518	1,161
101-425-414	PETIT JURORS	20,000	25,000	25,658	17,557	3,136
101-425-475	INVESTIGATORS	10,000	10,250	8,855	6,375	-
101-425-480	EXPERT WITNESSES	1,000	1,000	-	-	-
101-425-490	MENTAL / AD LITEM	10,000	25,000	5,400	16,399	14,959
101-425-417	BONDS	750	1,250	-	71	1,243
101-425-419	DUES & PUBLICATIONS	3,750	3,750	4,912	4,080	5,730
101-425-428	TRAVEL/CONFERENCE/TRAINING	5,000	7,000	2,730	5,826	3,080
101-425-431	RECOVERY COURT	10,000	10,000	-	-	-
101-425-440	COPIER RENTAL	1,795	1,795	1,795	1,795	438
101-425-445	REPAIRS & MAINTENANCE	500	500	-	-	1,948
101-425-459	COMPUTER MAINTENANCE	10,000	34,125	8,345	18,908	6,360
101-425-470	MEDICAL EXAMINATION	6,000	6,000	1,800	2,713	1,838
101-425-485	OTHER LITIGATION EXPENSES	250	250	-	29	10
	Supplies, Services & Charges Total	256,045	268,920	225,061	217,808	173,995
	County Judge Total	540,456	549,986	485,535	464,063	404,835



Navarro County
Account Level Budget
For the Fiscal Year 2026

				Projected 2025		
Account	Account Name	2026 Budget	2025 Budget	Actuals	2024 ACTUAL	2023 ACTUAL
County Court-At-Law						
101-430-101	STATUTORY JUDGE	243,000	182,500	191,625	181,585	177,750
101-430-103	COURT COORDINATOR	67,447	57,447	60,319	52,211	50,345
101-430-104	COURT REPORTER	95,637	90,637	95,169	17,914	9,466
101-430-112	JUVENILE BOARD	18,000	18,000	18,900	16,500	-
101-430-114	PART-TIME HELP	5,500	3,000	-	-	-
101-430-120	OVERTIME	2,750	2,750	-	-	-
101-430-125	LONGEVITY	2,400	2,050	2,460	1,800	1,650
Personnel Total		1,094,734	1,032,884	1,118,881	967,205	821,327
101-430-201	SOCIAL SECURITY (FICA)	26,783	22,096	21,949	15,791	13,199
101-430-202	MEDICARE	6,264	5,167	5,686	4,049	3,547
101-430-203	RETIREMENT	53,135	43,834	45,322	33,274	29,444
101-430-204	HEALTH INSURANCE	50,062	47,059	47,059	29,049	24,851
101-430-205	UNEMPLOYMENT	217	77	70	40	41
101-430-206	WORKERS COMPENSATION	434	358	405	332	353
Benefits Total		136,895	118,591	120,491	82,535	71,434
101-430-310	OFFICE SUPPLIES	1,500	3,325	723	1,598	1,105
101-430-410	INTERPRETER	10,000	20,000	9,026	27,320	21,653
101-430-411	COURT APPOINTED ATTORNEY	500,000	500,000	583,005	557,202	468,275
101-430-413	VISITING JUDGES	25,000	16,500	31,776	10,715	6,705
101-430-414	PETIT JURORS	60,000	75,000	74,179	50,300	22,686
101-430-475	INVESTIGATORS	50,000	40,000	51,251	51,659	40,574
101-430-480	EXPERT WITNESSES	15,000	25,000	1,170	-	22,223
101-430-412	TRANSCRIPTS	75,000	140,000	35,714	130,287	144,141
101-430-419	DUES & PUBLICATIONS	600	4,700	4,339	4,695	6,501
101-430-428	TRAVEL/CONFERENCE/TRAINING	3,500	3,400	3,853	496	(275)
101-430-431	RECOVERY COURT	2,500	2,500	-	210	950
101-430-440	COPIER RENTAL	1,504	1,552	1,504	1,504	206
101-430-445	REPAIRS & MAINTENANCE	1,000	2,500	-	62	4,235
101-430-459	COMPUTER MAINTENANCE	10,000	15,000	12,009	5,402	9,026
101-430-470	MEDICAL EXAMINATION	40,000	45,000	42,863	19,209	44,911
101-430-485	OTHER LITIGATION EXPENSES	3,500	5,000	1,131	4,257	2,287
101-430-490	MENTAL / AD LITEM	70,000	75,000	69,792	67,708	69,419
Supplies, Services & Charges Total		869,104	974,477	922,336	932,622	864,620
101-430-576	CAPITAL IMPROVEMENTS	-	5,500	-	-	-
Capital Outlay Total		-	5,500	-	-	-
County Court-At-Law Total		1,442,733	1,454,952	1,411,301	1,285,167	1,175,266



Navarro County
Account Level Budget
For the Fiscal Year 2026

		Projected 2025				
Account	Account Name	2026 Budget	2025 Budget	Actuals	2024 ACTUAL	2023 ACTUAL
District Court						
101-435-103	COURT COORDINATOR	87,447	57,447	65,604	52,211	49,961
101-435-104	COURT REPORTER	95,637	90,638	95,170	85,988	90,438
101-435-112	DISTRICT JUDGE - JUVENILE BO	25,000	18,000	18,900	18,000	18,000
101-435-114	PART-TIME HELP	6,000	6,375	-	-	-
101-435-120	OVERTIME/COMP	8,000	10,000	-	-	-
101-435-125	LONGEVITY	1,550	1,225	1,470	1,000	2,825
Personnel Total		942,634	1,192,685	1,064,975	954,430	981,941
101-435-201	SOCIAL SECURITY (FICA)	13,865	11,388	11,225	9,740	9,955
101-435-202	MEDICARE	3,243	2,663	2,625	2,278	2,328
101-435-203	RETIREMENT	27,507	22,593	22,281	19,336	19,831
101-435-204	HEALTH INSURANCE	32,052	29,787	29,787	26,517	22,790
101-435-205	UNEMPLOYMENT	112	82	70	77	97
101-435-206	WORKERS COMPENSATION	208	166	166	138	151
Benefits Total		76,987	66,679	66,154	58,085	55,152
101-435-310	OFFICE SUPPLIES	3,600	5,000	1,475	3,605	2,572
101-435-320	OPERATING EQUIPMENT	1,500	6,000	5,682	2,570	5,008
101-435-412	TRANSCRIPTS	50,000	50,000	64,442	38,281	66,439
101-435-419	DUES & PUBLICATIONS	12,000	6,550	11,726	9,288	7,000
101-435-428	TRAVEL/CONFERENCE/TRAINING	2,000	2,000	930	387	2,271
101-435-431	RECOVERY COURT	10,000	20,000	2,020	3,540	5,000
101-435-410	INTERPRETER	33,000	50,000	32,927	20,930	26,312
101-435-411	COURT APPOINTED ATTORNEY	600,000	750,000	717,540	581,343	675,051
101-435-413	VISITING JUDGES	2,000	2,000	448	1,089	157
101-435-414	PETIT JURORS	62,000	100,000	79,916	80,163	42,658
101-435-415	GRAND JURORS	10,000	7,000	9,656	8,300	5,204
101-435-475	INVESTIGATORS	10,000	90,000	43,344	102,782	67,336
101-435-480	EXPERT WITNESSES	2,000	10,000	-	2,625	4,000
101-435-440	COPIER RENTAL	2,919	3,509	2,919	2,922	856
101-435-459	COMPUTER MAINTENANCE	12,000	12,000	10,209	5,402	5,096
101-435-470	MEDICAL EXAMINATION	50,000	60,000	41,960	38,093	40,080
101-435-485	OTHER LITIGATION EXPENSES	7,500	15,000	332	14,561	1,913
101-435-490	MENTAL / AD LITEM	75,000	90,000	66,940	64,513	146,345
101-435-495	MISCELLANEOUS	650	650	-	-	-
Supplies, Services & Charges Total		946,169	1,279,709	1,092,465	980,391	1,103,297
District Court Total		1,246,790	1,530,073	1,339,763	1,195,676	1,319,673



Navarro County
Account Level Budget
For the Fiscal Year 2026

		Projected 2025				
Account	Account Name	2026 Budget	2025 Budget	Actuals	2024 ACTUAL	2023 ACTUAL
Indigent Health						
101-436-106	INDIGENT DEFENSE COORDINATOR	54,584	51,584	54,163	49,084	47,194
101-436-117	CELL PHONE ALLOWANCE	1,020	1,020	1,071	1,020	1,020
101-436-125	LONGEVITY	400	300	360	200	-
Personnel Total		56,004	52,904	55,594	50,304	48,214
101-436-201	SOCIAL SECURITY	3,472	3,280	3,417	3,090	2,878
101-436-202	MEDICARE	812	767	799	723	673
101-436-203	RETIREMENT	6,888	6,507	6,838	6,187	5,826
101-436-204	HEALTH INSURANCE	14,738	13,698	13,698	13,159	12,425
101-436-205	UNEMPLOYMENT	28	26	24	28	242
101-436-206	WORKERS COMP	56	53	60	50	56
Benefits Total		25,994	24,331	24,836	23,237	22,101
101-436-310	SUPPLIES	750	1,900	111	161	750
101-436-419	DUES & PUBLICATIONS	2,000	4,275	-	-	-
101-436-428	TRAVEL/CONFERENCE/TRAINING	1,500	2,375	-	853	-
101-436-440	COPIER RENTAL	759	759	759	696	185
Supplies, Services & Charges Total		5,009	9,309	870	1,709	936
Indigent Health Total		87,007	86,544	81,301	75,250	71,251



Navarro County
Account Level Budget
For the Fiscal Year 2026

Account	Account Name	2026 Budget	2025 Budget	Projected 2025		
				Actuals	2024 ACTUAL	2023 ACTUAL
District Clerk						
101-440-101	DISTRICT CLERK	70,781	67,781	71,170	65,281	63,031
101-440-103	DEPUTIES / ASSISTANTS / ADMI	357,746	336,746	358,064	317,409	303,867
101-440-114	PART TIME	8,000	8,000	9,576	8,904	7,536
101-440-122	TRAVEL ALLOWANCE	900	900	945	900	900
101-440-125	LONGEVITY	5,700	6,675	8,010	5,675	12,450
Personnel Total		443,127	420,102	447,764	398,169	387,784
101-440-201	SOCIAL SECURITY (FICA)	27,473	26,046	27,078	24,306	23,613
101-440-202	MEDICARE	6,424	6,090	6,333	5,684	5,522
101-440-203	RETIREMENT	54,505	51,673	54,863	47,880	46,679
101-440-204	HEALTH INSURANCE	125,631	120,330	119,260	102,591	97,342
101-440-205	UNEMPLOYMENT	222	174	161	182	217
101-440-206	WORKERS COMPENSATION	445	423	476	401	456
Benefits Total		214,700	204,736	208,171	181,043	173,828
101-440-310	OFFICE SUPPLIES	20,000	22,054	23,425	18,105	19,706
101-440-320	OPERATING EQUIPMENT	1,500	2,100	-	-	-
101-440-419	DUES & SUBSCRIPTIONS	1,000	2,200	306	255	175
101-440-428	TRAVEL/CONFERENCE/TRAINING	4,000	7,000	4,196	2,964	2,285
101-440-440	COPIER RENTAL	6,435	6,435	6,435	7,412	297
101-440-445	REPAIRS & MAINTENANCE	1,000	1,000	-	-	-
101-440-450	MAINT CONTRACT - PC NETWORK	40,000	40,000	40,837	37,812	35,672
101-440-452	JURY SYSTEM SOFTWARE	7,000	5,000	21,144	4,200	4,451
101-440-459	MAINT CONTRACT - COMPUTER	9,500	9,500	11,400	2,539	6,513
Supplies, Services & Charges Total		90,435	95,289	107,743	73,286	69,099
District Clerk Total		748,262	720,127	763,679	652,498	630,711



Navarro County
Account Level Budget
For the Fiscal Year 2026

		Projected 2025				
Account	Account Name	2026 Budget	2025 Budget	Actuals	2024 ACTUAL	2023 ACTUAL
JP - Pct 1						
101-456-101	JUSTICE OF THE PEACE - PCT 1	68,531	65,531	68,808	63,031	63,031
101-456-103	DEPUTIES / ASSISTANTS / ADMI	104,230	98,230	103,142	83,782	84,868
101-456-117	CELLULAR ALLOWANCE	1,020	1,020	1,071	1,020	1,020
101-456-122	TRAVEL ALLOWANCE	7,200	7,200	7,560	7,200	7,200
101-456-125	LONGEVITY	4,075	3,675	4,410	3,500	3,000
101-456-410	INTERPRETER	600	600	-	-	100
101-456-412	COURT REPORTER	1,000	1,000	-	-	106
101-456-414	PETIT JURORS	500	2,500	-	-	102
Personnel Total		187,156	179,756	184,990	158,533	159,427
101-456-201	SOCIAL SECURITY (FICA)	11,473	10,890	11,420	9,737	9,747
101-456-202	MEDICARE	2,683	2,547	2,671	2,277	2,280
101-456-203	RETIREMENT	22,761	21,606	22,754	19,499	18,729
101-456-204	HEALTH INSURANCE	44,215	41,095	41,095	37,291	37,276
101-456-205	UNEMPLOYMENT	93	50	45	47	58
101-456-206	WORKERS COMPENSATION	186	176	196	165	186
Benefits Total		81,411	76,364	78,180	69,017	68,276
101-456-310	OFFICE SUPPLIES	3,000	3,000	3,532	2,886	5,131
101-456-320	OPERATING EQUIPMENT	250	1,200	233	1,543	2,868
101-456-417	BONDS	250	250	251	209	387
101-456-419	DUES & SUBSCRIPTIONS	1,000	1,000	108	660	90
101-456-428	TRAVEL/CONFERENCE/TRAINING	2,000	2,000	1,827	1,245	1,877
101-456-440	COPIER RENTAL	1,742	-	-	N/A	N/A
101-456-445	REPAIRS & MAINTENANCE	1,000	1,000	78	-	455
101-456-459	MAINT CONTRACT - COMPUTER	17,844	17,044	21,159	17,330	13,549
Supplies, Services & Charges Total		27,086	25,494	27,189	23,873	24,356
101-456-576	CAPITAL IMPROVEMENTS	5,000	12,500	-	N/A	N/A
Capital Outlay Total		5,000	12,500	-	-	-
JP - Pct 1 Total		300,653	294,114	290,359	251,423	252,059



Navarro County
Account Level Budget
For the Fiscal Year 2026

		Projected 2025				
Account	Account Name	2026 Budget	2025 Budget	Actuals	2024 ACTUAL	2023 ACTUAL
JP - Pct 2						
101-457-101	JUSTICE OF THE PEACE - PCT 2	68,531	65,531	68,808	63,031	63,031
101-457-103	DEPUTIES / ASSISTANTS / ADM	104,230	98,230	103,142	89,368	84,868
101-457-115	INCENTIVE - INTECH	3,600	3,600	3,780	2,400	2,400
101-457-117	CELLULAR ALLOWANCE	1,020	1,020	1,071	1,020	1,020
101-457-122	TRAVEL ALLOWANCE	7,200	7,200	7,560	7,200	7,200
101-457-125	LONGEVITY	9,250	8,750	10,500	8,000	7,525
101-457-410	INTERPRETER	600	600	-	-	-
101-457-412	COURT REPORTER	1,000	1,000	-	-	-
101-457-414	PETIT JURORS	500	2,500	-	340	594
Personnel Total		195,931	188,431	194,860	171,359	166,638
101-457-201	SOCIAL SECURITY (FICA)	12,018	11,428	12,023	10,547	10,240
101-457-202	MEDICARE	2,811	2,673	2,812	2,467	2,395
101-457-203	RETIREMENT	23,842	22,673	23,968	21,035	19,581
101-457-204	HEALTH INSURANCE	44,215	41,095	41,095	39,476	37,276
101-457-205	UNEMPLOYMENT	97	54	50	55	62
101-457-206	WORKERS COMPENSATION	195	185	204	171	194
Benefits Total		83,178	78,108	80,151	73,752	69,748
101-457-310	OFFICE SUPPLIES	2,000	3,000	1,803	2,150	2,883
101-457-320	OPERATING EQUIPMENT	250	1,200	233	1,543	1,543
101-457-417	BONDS	250	250	-	-	178
101-457-419	DUES & SUBSCRIPTIONS	1,000	1,000	314	358	587
101-457-428	TRAVEL/CONFERENCE/TRAINING	2,000	2,000	929	594	637
101-457-440	COPIER RENTAL	1,742	-	-	N/A	N/A
101-457-445	REPAIRS & MAINTENANCE	1,000	1,000	-	-	175
101-457-459	MAINT CONTRACT - COMPUTER	17,844	17,044	21,159	17,366	13,549
Supplies, Services & Charges Total		26,086	25,494	24,439	22,010	19,551
101-457-576	CAPITAL IMPROVEMENTS	5,000	12,500	-	N/A	N/A
Capital Outlay Total		5,000	12,500	-	-	-
JP - Pct 2 Total		310,195	304,533	299,451	267,121	255,937



Navarro County
Account Level Budget
For the Fiscal Year 2026

		Projected 2025				
Account	Account Name	2026 Budget	2025 Budget	Actuals	2024 ACTUAL	2023 ACTUAL
JP - Pct 3						
101-458-101	JUSTICE OF THE PEACE - PCT 3	68,531	65,531	68,808	63,031	63,031
101-458-103	DEPUTIES / ASSISTANTS / ADM	104,230	98,230	103,142	89,368	84,868
101-458-117	CELLULAR ALLOWANCE	1,020	1,020	1,071	1,020	1,020
101-458-122	TRAVEL ALLOWANCE	7,200	7,200	7,560	7,200	7,200
101-458-125	LONGEVITY	3,750	3,375	4,050	3,000	2,500
101-458-410	INTERPRETER	600	600	-	-	-
101-458-412	COURT REPORTER	1,000	1,000	-	-	-
101-458-414	PETIT JURORS	500	2,500	552	640	198
Personnel Total		186,831	179,456	185,182	164,259	158,817
101-458-201	SOCIAL SECURITY (FICA)	11,453	10,872	11,302	9,189	8,885
101-458-202	MEDICARE	2,679	2,543	2,643	2,149	2,078
101-458-203	RETIREMENT	22,722	21,569	22,710	20,125	18,668
101-458-204	HEALTH INSURANCE	46,790	47,477	43,485	39,676	37,276
101-458-205	UNEMPLOYMENT	93	50	45	50	58
101-458-206	WORKERS COMPENSATION	186	176	195	164	186
Benefits Total		83,923	82,687	80,381	71,352	67,151
101-458-310	OFFICE SUPPLIES	2,200	3,000	1,952	2,324	2,099
101-458-320	OPERATING EQUIPMENT	250	1,200	233	1,543	1,543
101-458-417	BONDS	250	250	-	-	178
101-458-419	DUES & SUBSCRIPTIONS	1,000	1,000	384	903	761
101-458-428	TRAVEL/CONFERENCE/TRAINING	2,000	2,000	800	2,027	913
101-458-440	COPIER RENTAL	2,334	-	-	-	-
101-458-445	REPAIRS & MAINTENANCE	1,000	1,000	-	72	175
101-458-459	MAINT CONTRACT - COMPUTER	17,844	17,044	21,159	17,293	13,549
Supplies, Services & Charges Total		26,878	25,494	24,529	24,162	19,219
101-458-576	CAPITAL IMPROVEMENTS	5,000	12,500	-	N/A	N/A
Capital Outlay Total		5,000	12,500	-	-	-
JP - Pct 3 Total		302,632	300,137	290,091	259,773	245,186



Navarro County
Account Level Budget
For the Fiscal Year 2026

		Projected 2025				
Account	Account Name	2026 Budget	2025 Budget	Actuals	2024 ACTUAL	2023 ACTUAL
JP - Pct 4						
101-459-101	JUSTICE OF THE PEACE - PCT 4	68,531	65,531	68,808	63,031	63,031
101-459-103	DEPUTIES / ASSISTANTS / ADMI	104,230	98,230	102,083	89,368	80,924
101-459-117	CELLULAR ALLOWANCE	1,020	1,020	1,071	1,020	1,020
101-459-122	TRAVEL ALLOWANCE	7,200	7,200	7,560	7,200	7,200
101-459-125	LONGEVITY	500	1,050	1,260	600	400
101-459-410	INTERPRETER	600	600	-	-	-
101-459-412	COURT REPORTER	1,000	1,000	-	-	-
101-459-414	PETIT JURORS	500	2,500	600	400	216
Personnel Total		183,581	177,131	181,382	161,619	152,791
101-459-201	SOCIAL SECURITY (FICA)	11,252	10,728	10,982	9,701	9,209
101-459-202	MEDICARE	2,632	2,509	2,568	2,269	2,154
101-459-203	RETIREMENT	22,322	21,282	22,236	19,830	17,924
101-459-204	HEALTH INSURANCE	51,939	48,265	45,049	40,074	35,216
101-459-205	UNEMPLOYMENT	91	50	44	49	113
101-459-206	WORKERS COMPENSATION	182	173	192	162	186
Benefits Total		88,418	83,007	81,073	72,084	64,802
101-459-310	OFFICE SUPPLIES	2,000	3,000	1,790	1,692	8,094
101-459-320	OPERATING EQUIPMENT	250	1,200	233	1,543	1,059
101-459-417	BONDS	250	250	85	71	249
101-459-419	DUES & SUBSCRIPTIONS	1,000	1,000	84	976	931
101-459-428	TRAVEL/CONFERENCE/TRAINING	2,000	2,000	1,258	2,044	2,396
101-459-440	COPIER RENTAL	1,742	-	-	N/A	N/A
101-459-445	REPAIRS & MAINTENANCE	1,000	1,000	-	275	636
101-459-459	MAINT CONTRACT - COMPUTER	17,844	17,044	21,159	17,330	13,549
Supplies, Services & Charges Total		26,086	25,494	24,610	23,931	26,915
101-459-576	CAPITAL IMPROVEMENTS	5,000	12,500	-	-	-
Capital Outlay Total		5,000	12,500	-	-	-
JP - Pct 4 Total		303,085	298,132	287,064	257,634	244,507



Navarro County
Account Level Budget
For the Fiscal Year 2026

		Projected 2025				
Account	Account Name	2026 Budget	2025 Budget	Actuals	2024 ACTUAL	2023 ACTUAL
District Attorney						
101-475-103	DEPUTIES / ASSISTANTS / ADM	319,500	278,375	288,825	188,000	163,446
101-475-105	ASSISTANT DISTRICT ATTORNEY'	836,000	643,500	635,275	448,842	390,865
101-475-106	HOT CHECK SUPPLEMENT	12,000	12,000	12,600	37,529	31,127
101-475-107	VICTIM ASSISTANCE COORDINATO	52,750	49,750	52,238	45,250	38,500
101-475-108	INVESTIGATORS	136,000	130,000	136,500	120,500	108,851
101-475-111	SUPPLEMENT	27,000	27,000	28,350	28,958	25,358
101-475-112	DISTRICT ATTY - JUVENILE BOA	18,000	18,000	-	18,000	-
101-475-113	ASST DISTRICT ATTY LONGEVITY	9,040	9,040	9,456	6,380	3,860
101-475-114	PART-TIME HELP	175,000	207,000	102,709	144,436	101,500
101-475-115	GRANT FUNDS - RURAL DA	215,535	-	-	147,271	-
101-475-117	CELLULAR ALLOWANCE	2,820	2,820	2,961	2,480	2,395
101-475-120	OVERTIME	8,000	10,000	2,289	126	193
101-475-125	LONGEVITY	13,150	10,950	13,500	9,850	8,650
Personnel Total		1,824,795	1,398,435	1,284,702	1,197,623	874,745
101-475-201	SOCIAL SECURITY (FICA)	137,499	100,172	79,623	72,609	52,519
101-475-202	MEDICARE	32,159	23,430	18,622	16,981	12,282
101-475-203	RETIREMENT	272,787	195,797	156,134	141,852	104,217
101-475-204	HEALTH INSURANCE	285,708	266,336	228,207	171,519	152,195
101-475-205	UNEMPLOYMENT	1,109	800	557	651	591
101-475-206	WORKERS COMPENSATION	2,916	2,442	2,570	2,025	1,990
Benefits Total		732,178	588,977	485,712	405,637	323,795
101-475-310	OFFICE SUPPLIES	13,000	15,000	15,203	10,884	14,887
101-475-312	CVC - WITNESS SUPPLIES	1,000	2,000	156	N/A	N/A
101-475-320	OPERATING EQUIPMENT	2,300	2,200	892	8,392	1,763
101-475-410	PROFESSIONAL SERVICES	28,000	25,000	36,020	15,386	4,437
101-475-417	BONDS	300	250	341	-	178
101-475-419	DUES & SUBSCRIPTIONS	40,000	30,000	55,383	32,065	33,553
101-475-428	TRAVEL/CONFERENCE/TRAINING	25,000	30,000	11,906	17,343	24,926
101-475-440	COPIER RENTAL	7,500	7,500	6,145	6,092	1,684
101-475-445	REPAIRS & MAINTENANCE	2,500	4,000	890	901	3,448
101-475-446	COMPUTER MAINTENANCE	100,000	80,000	126,194	94,590	57,855
101-475-494	SEXUAL ASSAULT EXPENDITURES	3,000	3,000	-	-	-
101-475-495	WITNESS EXPENDITURES	8,000	10,000	6,103	4,245	3,500
Supplies, Services & Charges Total		1,632,073	1,274,487	1,105,547	1,156,316	790,459
101-475-575	MACHINERY & EQUIPMENT	15,000	30,000	11,800	29,296	-
Capital Outlay Total		15,000	30,000	11,800	29,296	-
District Attorney Total		2,802,573	2,226,362	2,041,447	1,822,455	1,344,770



Navarro County
Account Level Budget
For the Fiscal Year 2026

		Projected 2025				
Account	Account Name	2026 Budget	2025 Budget	Actuals	2024 ACTUAL	2023 ACTUAL
SB22 Rural DA Fund						
101-476-115	SB22 - RURAL DA	275,000	275,000	186,991	-	-
	Personnel Total	275,000	275,000	186,991	-	-
	SB22 Rural DA Fund Total	275,000	275,000	186,991	-	-



Navarro County
Account Level Budget
For the Fiscal Year 2026

		Projected 2025				
Account	Account Name	2026 Budget	2025 Budget	Actuals	2024 ACTUAL	2023 ACTUAL
Law Library						
101-480-107	LAW LIBRARIAN	1,200	1,200	1,260	2,000	400
Personnel Total		1,200	1,200	1,260	2,000	400
101-480-201	SOCIAL SECURITY (FICA)	74	74	77	123	24
101-480-202	MEDICARE	17	17	18	29	6
101-480-203	RETIREMENT	148	148	155	246	49
101-480-205	UNEMPLOYMENT	1	1	0	1	0
101-480-206	WORKERS COMPENSATION	1	1	-	-	-
Benefits Total		241	241	250	398	79
101-480-419	PUBLICATIONS	5,808	5,808	6,323	6,276	5,977
Supplies, Services & Charges Total		5,808	5,808	6,323	6,276	5,977
Law Library Total		7,249	7,249	7,833	8,674	6,456



Navarro County
Account Level Budget
For the Fiscal Year 2026

				Projected 2025		
Account	Account Name	2026 Budget	2025 Budget	Actuals	2024 ACTUAL	2023 ACTUAL
County Auditor						
101-495-102	COUNTY AUDITOR	110,000	98,658	98,658	95,898	93,648
101-495-103	DEPUTIES / ASSISTANTS / ADM	343,486	325,486	319,286	285,856	272,339
101-495-117	CELLULAR ALLOWANCE	2,040	2,040	2,091	2,040	1,785
101-495-125	LONGEVITY	16,350	14,925	17,910	17,425	15,725
Personnel Total		471,876	441,109	437,945	401,219	383,497
101-495-201	SOCIAL SECURITY (FICA)	28,740	27,349	26,746	24,388	22,826
101-495-202	MEDICARE	6,721	6,397	6,255	5,703	5,339
101-495-203	RETIREMENT	57,014	54,257	53,867	49,350	46,993
101-495-204	HEALTH INSURANCE	103,169	95,888	89,039	84,366	79,703
101-495-205	UNEMPLOYMENT	232	222	180	238	290
101-495-206	WORKERS COMPENSATION	465	443	499	417	448
Benefits Total		196,341	184,556	176,585	164,462	155,599
101-495-310	OFFICE SUPPLIES	5,000	7,000	5,744	5,033	4,627
101-495-320	OPERATING EQUIPMENT	4,500	12,000	-	14,839	-
101-495-410	PROFESSIONAL SERVICES	75,000	-	-	-	-
101-495-417	BONDS	200	200	164	86	179
101-495-419	DUES & SUBSCRIPTIONS	1,100	1,100	973	1,701	517
101-495-426	UNIFORMS	1,000	2,000	515	N/A	N/A
101-495-428	TRAVEL/CONFERENCE/TRAINING	24,000	24,000	20,866	19,583	18,371
101-495-440	COPIER RENTAL	4,227	4,180	4,194	4,179	595
101-495-459	MAINT CONTRACT - COMPUTER	31,464	28,872	34,869	180	31,756
101-495-576	CAPITAL IMPROVEMENTS	8,000	-	-	-	-
101-495-495	MISCELLANEOUS	5,000	1,000	83	-	-
Supplies, Services & Charges Total		159,491	80,352	67,407	45,602	56,046
County Auditor Total		827,708	706,017	681,937	611,283	595,141



Navarro County
Account Level Budget
For the Fiscal Year 2026

Account	Account Name	2026 Budget	2025 Budget	Projected 2025		
				Actuals	2024 ACTUAL	2023 ACTUAL
County Treasurer						
101-497-101	COUNTY TREASURER	70,781	67,781	71,170	65,281	63,031
101-497-103	DEPUTIES / ASSISTANTS / ADM	58,552	55,552	63,902	56,521	54,172
101-497-111	TREASURER SUPPLEMENT	12,217	12,229	12,840	12,229	12,229
101-497-114	PART-TIME HELP	20,000	25,000	19,682	20,107	18,992
101-497-122	TRAVEL ALLOWANCE	1,800	1,800	1,890	1,800	1,800
101-497-125	LONGEVITY	6,250	5,925	7,110	5,600	5,275
Personnel Total		169,600	168,287	176,594	161,538	155,499
101-497-201	SOCIAL SECURITY (FICA)	11,459	10,497	10,989	10,075	9,697
101-497-202	MEDICARE	2,680	2,455	2,570	2,356	2,268
101-497-203	RETIREMENT	22,735	20,825	20,977	18,965	18,210
101-497-204	HEALTH INSURANCE	29,477	27,396	27,396	26,318	24,851
101-497-205	UNEMPLOYMENT	92	50	46	54	62
101-497-206	WORKERS COMPENSATION	186	170	184	152	165
Benefits Total		66,629	61,393	62,163	57,920	55,252
101-497-310	OFFICE SUPPLIES	3,500	6,400	4,918	4,659	5,862
101-497-417	BONDS	200	200	150	125	2,362
101-497-419	DUES & SUBSCRIPTIONS	400	400	270	225	225
101-497-428	TRAVEL/CONFERENCE/TRAINING	4,850	6,000	1,587	4,679	4,851
101-497-440	COPIER RENTAL	3,493	3,493	3,493	3,493	680
101-497-459	MAINT CONTRACT - COMPUTER	11,799	12,374	15,071	180	11,848
Supplies, Services & Charges Total		24,242	28,867	25,490	13,361	25,827
County Treasurer Total		260,471	258,547	264,247	232,819	236,578



Navarro County
Account Level Budget
For the Fiscal Year 2026

		Projected 2025				
Account	Account Name	2026 Budget	2025 Budget	Actuals	2024 ACTUAL	2023 ACTUAL
Human Resources						
101-498-102	HUMAN RESOURCE	58,552	55,552	58,330	53,052	50,802
101-498-117	CELL PHONE ALLOWANCE	1,020	1,020	1,071	1,020	1,020
101-498-125	LONGEVITY	875	750	900	500	400
Personnel Total		60,447	57,322	60,301	54,572	52,222
101-498-201	SOCIAL SECURITY	3,748	3,554	3,555	3,222	3,094
101-498-202	MEDICARE	876	831	831	754	724
101-498-203	RETIREMENT	7,435	7,051	7,417	6,712	6,319
101-498-204	HEALTH INSURANCE	14,738	13,698	14,894	13,358	12,425
101-498-205	UNEMPLOYMENT	30	29	26	30	35
101-498-206	WORKERS COMP	61	58	65	55	61
Benefits Total		26,888	25,221	26,788	24,131	22,659
101-498-310	SUPPLIES	1,750	1,450	956	578	552
101-498-410	PROFESSIONAL SERVICES	3,000	2,500	1,570	4,198	2,540
101-498-418	ADVERTISING & LEGAL	500	500	-	-	-
101-498-428	TRAVEL/CONFERENCE/TRAINING	2,500	1,900	2,549	-	33
101-498-459	MAINTENANCE CONTRACT-COMPUTE	3,933	4,125	5,172	180	4,066
Supplies, Services & Charges Total		11,683	10,475	10,247	4,956	7,191
Human Resources Total		99,018	93,018	97,336	83,659	82,072



Navarro County
Account Level Budget
For the Fiscal Year 2026

		Projected 2025				
Account	Account Name	2026 Budget	2025 Budget	Actuals	2024 ACTUAL	2023 ACTUAL
County Tax Assessor						
101-499-101	TAX ASSESSOR & COLLECTOR	70,781	67,781	71,170	65,281	63,031
101-499-103	DEPUTIES / ASSISTANTS / ADM	552,613	523,082	482,966	423,606	386,875
101-499-114	PART-TIME HELP	10,000	15,000	5,200	9,690	7,731
101-499-117	CELLULAR ALLOWANCE	1,020	1,020	1,071	1,020	1,658
101-499-122	TRAVEL ALLOWANCE	900	900	945	900	900
101-499-125	LONGEVITY	8,750	11,325	9,810	9,525	12,175
Personnel Total		644,064	619,108	571,163	510,022	472,369
101-499-201	SOCIAL SECURITY (FICA)	39,930	38,385	34,404	30,653	28,315
101-499-202	MEDICARE	9,338	8,975	8,046	7,169	6,622
101-499-203	RETIREMENT	79,218	76,149	69,613	61,541	56,876
101-499-204	HEALTH INSURANCE	185,282	172,733	147,061	135,363	123,223
101-499-205	UNEMPLOYMENT	321	275	216	244	274
101-499-206	WORKERS COMPENSATION	1,125	623	642	537	586
Benefits Total		315,214	297,140	259,982	235,506	215,896
101-499-310	OFFICE SUPPLIES	15,000	15,000	14,109	9,253	8,207
101-499-410	PROFESSIONAL SERVICES	500	1,200	-	-	-
101-499-417	BONDS	750	2,500	4,840	483	483
101-499-419	DUES & SUBSCRIPTIONS	1,500	2,450	201	389	1,364
101-499-428	TRAVEL/CONFERENCE/TRAINING	10,000	14,000	7,034	6,740	10,203
101-499-435	TELEPHONE	7,000	7,000	7,555	6,868	6,868
101-499-440	COPIER RENTAL	3,800	3,719	3,602	3,719	907
101-499-445	REPAIRS & MAINTENANCE	500	500	822	-	-
101-499-495	AUTO TERMINAL LEASE	3,000	3,000	862	718	718
Supplies, Services & Charges Total		42,050	49,369	39,025	28,169	28,749
County Tax Assessor Total		1,001,328	965,617	870,169	773,698	717,014



Navarro County
Account Level Budget
For the Fiscal Year 2026

				Projected 2025		
Account	Account Name	2026 Budget	2025 Budget	Actuals	2024 ACTUAL	2023 ACTUAL
County Jail						
101-512-103	DEPUTIES / ASSISTANTS / ADMI	4,360,950	3,944,750	3,634,819	3,312,789	3,048,402
101-512-114	PART-TIME HELP	4,500	1,500	-	-	-
101-512-115	INCENTIVE	56,320	57,820	48,330	39,630	35,973
101-512-120	OVERTIME	100,000	75,000	346,439	359,729	350,330
101-512-125	LONGEVITY	71,300	62,375	74,972	62,670	57,425
101-512-410	INTERPRETER	500	500	-	-	-
	Personnel Total	4,593,570	4,141,945	4,104,559	3,774,818	3,492,129
101-512-201	SOCIAL SECURITY (FICA)	284,769	276,887	250,232	228,424	211,255
101-512-202	MEDICARE	66,595	64,751	58,522	53,422	49,407
101-512-203	RETIREMENT	564,953	549,309	507,136	464,301	429,533
101-512-204	HEALTH INSURANCE	1,131,185	1,055,570	919,062	785,405	757,227
101-512-205	UNEMPLOYMENT	2,299	2,234	1,771	2,085	2,394
101-512-206	WORKERS COMPENSATION	48,679	49,689	51,703	45,017	44,053
	Benefits Total	2,098,480	1,998,440	1,788,427	1,578,654	1,493,870
101-512-310	OFFICE SUPPLIES	22,000	21,415	21,628	19,467	20,486
101-512-312	FORMS & PRINTING	2,500	1,000	1,185	2,576	2,498
101-512-315	FURNITURE/EQUIPMENT <\$500	2,500	5,000	5,587	3,801	8,008
101-512-320	OPERATING EQUIPMENT \$500<\$50	39,753	10,185	13,199	16,852	4,763
101-512-321	MAINTENANCE SUPPLIES	60,000	58,100	59,816	47,086	32,519
101-512-325	KITCHEN SUPPLIES	7,000	7,000	7,662	6,377	4,484
101-512-330	JANITORIAL SUPPLIES	65,000	69,700	78,522	62,200	58,273
101-512-335	RADIOS	7,000	5,000	5,976	4,237	5,096
101-512-350	INMATE SUPPLIES	41,000	37,900	40,093	40,727	36,661
101-512-351	INMATE LINEN & BEDDING	13,000	10,000	11,980	6,313	7,498
101-512-352	INMATE CLOTHING	35,000	32,013	37,450	22,052	15,062
101-512-380	GROCERIES	300,000	325,000	301,179	284,592	266,693
101-512-385	COUNTY FARM	35,000	40,000	19,178	32,514	32,826
101-512-390	COMPUTER SUPPLIES	3,500	3,200	3,731	2,025	-
101-512-417	BONDS	750	750	-	-	71
101-512-419	DUES & SUBSCRIPTIONS	1,200	1,200	144	90	1,224
101-512-420	DOCUMENT PRESERVATION	1,500	-	-	(1,576)	2,268
101-512-428	SCHOOLS & TRAINING	25,000	40,000	10,703	10,901	18,202
101-512-435	UTILITIES	200,000	200,000	202,692	200,990	205,761
101-512-440	COPIER RENTAL	5,040	4,464	5,040	5,108	1,089
101-512-445	REPAIRS & MAINTENANCE	200,000	203,900	196,218	171,450	156,436
101-512-447	REPAIRS & MAINT - FARM VEHIC	5,000	-	-	N/A	N/A
101-512-450	MAINT CONTRACT - MECHANICAL	7,000	5,000	6,749	6,828	12,403
101-512-451	MAINT CONTRACT - CELL PHONE	5,000	5,000	-	-	-
101-512-452	MAINT CONTRACT - ELEVATOR	10,000	10,000	8,643	9,331	9,201
101-512-453	MAINT CONTRACT - FIRE ALARM	10,000	5,000	7,361	5,280	N/A
101-512-455	MAINT CONTRACT - ALARM	5,000	5,000	-	4,518	-
101-512-456	MAINT CONTRACT - EXTERMINATO	2,000	2,000	2,010	1,635	1,620
101-512-457	MAINT CONTRACT - COMPUTER	20,000	20,000	19,051	13,753	13,835
101-512-460	INMATE MEDICAL - CONTRACT	485,716	475,000	423,231	367,243	420,738
101-512-465	EXTRADITION OF PRISONERS / T	55,000	60,000	18,686	53,992	17,390
101-512-470	INMATE PRESCRIPTION	100,000	85,000	110,106	94,959	110,927
101-512-471	INMATE PHYSICIAN SERVICES	125,000	200,000	18,172	120,257	278,570
101-512-472	INMATE HOSPITAL	25,000	25,000	22,522	14,319	17,542
101-512-473	INMATE LAB / X-RAY	2,000	2,000	-	-	-
101-512-474	INMATE MEDICAL SUPPLIES - OT	3,500	3,500	-	4,209	3,000
101-512-477	MENTAL HEALTH ASSESSMENTS	5,000	5,000	-	-	-
101-512-576	CAPITAL IMPROVEMENTS	-	280,000	(9,128)	421,771	310,939
	Supplies, Services & Charges Total	1,931,959	2,263,327	1,649,387	2,055,875	2,076,082
101-512-575	MACHINERY & EQUIPMENT	151,450	46,000	48,322	44,929	53,831
	Capital Outlay Total	151,450	46,000	48,322	44,929	53,831
	County Jail Total	8,775,459	8,449,712	7,590,695	7,454,276	7,115,912



Navarro County
Account Level Budget
For the Fiscal Year 2026

		Projected 2025				
Account	Account Name	2026 Budget	2025 Budget	Actuals	2024 ACTUAL	2023 ACTUAL
Const Pct 1						
101-551-101	CONSTABLE - PCT 1	44,375	41,375	43,444	38,875	38,875
101-551-117	CELLULAR ALLOWANCE	1,020	1,020	1,071	1,020	1,020
101-551-122	TRAVEL ALLOWANCE	13,500	13,500	14,175	13,500	13,500
101-551-125	LONGEVITY	2,800	2,250	2,700	2,100	1,950
Personnel Total		61,695	58,145	61,390	55,495	55,345
101-551-201	SOCIAL SECURITY (FICA)	3,825	3,605	3,768	3,405	3,394
101-551-202	MEDICARE	895	843	881	796	794
101-551-203	RETIREMENT	7,588	5,491	7,551	6,826	5,319
101-551-204	HEALTH INSURANCE	14,738	13,698	13,698	13,159	12,425
101-551-206	WORKERS COMPENSATION	694	654	696	638	661
Benefits Total		27,740	24,291	26,595	24,824	22,593
101-551-312	OPERATING SUPPLIES	1,000	1,000	774	-	-
101-551-320	OPERATING EQUIPMENT	-	3,400	1,303	-	-
101-551-388	AMMO	500	500	-	495	-
101-551-419	DUES AND SUBSCRIPTIONS	6,500	6,400	6,480	3,200	-
101-551-428	TRAVEL REIMBURSEMENT	-	-	1,151	-	-
101-551-429	TRAINING	-	-	(1,755)	(187)	(565)
101-551-436	INTERNET	-	-	396	93	N/A
Supplies, Services & Charges Total		8,000	11,300	8,349	3,601	(565)
Const Pct 1 Total		97,435	93,736	96,333	83,920	77,374



Navarro County
Account Level Budget
For the Fiscal Year 2026

				Projected 2025		
Account	Account Name	2026 Budget	2025 Budget	Actuals	2024 ACTUAL	2023 ACTUAL
Const Pct 2						
101-552-101	CONSTABLE - PCT 2	44,375	41,375	43,444	38,875	38,875
101-552-117	CELLULAR ALLOWANCE	1,020	1,020	1,071	1,020	1,020
101-552-122	TRAVEL ALLOWANCE	13,500	13,500	14,175	13,500	13,500
101-552-125	LONGEVITY	400	300	360	200	100
Personnel Total		59,295	56,195	59,050	53,595	53,495
101-552-201	SOCIAL SECURITY (FICA)	3,676	3,484	3,631	3,295	3,284
101-552-202	MEDICARE	860	815	849	771	768
101-552-203	RETIREMENT	7,293	5,251	7,263	6,592	5,092
101-552-204	HEALTH INSURANCE	14,738	13,698	13,698	13,159	12,425
101-552-206	WORKERS COMPENSATION	667	632	675	618	635
Benefits Total		27,234	23,880	26,118	24,435	22,205
101-552-312	OPERATING SUPPLIES	1,000	1,500	670	687	205
101-552-320	OPERATING EQUIPMENT	-	-	-	99	4,214
101-552-388	AMMO	500	500	532	510	N/A
101-552-419	DUES & SUBSCRIPTIONS	3,500	3,500	3,840	3,270	70
101-552-429	TRAINING	1,500	1,500	-	2,781	672
Supplies, Services & Charges Total		6,500	7,000	5,041	7,347	5,161
Const Pct 2 Total		93,029	87,075	90,209	85,376	80,861



Navarro County
Account Level Budget
For the Fiscal Year 2026

		Projected 2025				
Account	Account Name	2026 Budget	2025 Budget	Actuals	2024 ACTUAL	2023 ACTUAL
Const Pct 3						
101-553-101	CONSTABLE - PCT 3	44,375	41,375	43,444	38,875	38,875
101-553-117	CELLULAR ALLOWANCE	1,020	1,020	1,071	1,020	1,020
101-553-122	TRAVEL ALLOWANCE	13,500	13,500	14,175	13,500	13,500
101-553-125	LONGEVITY	1,125	1,000	1,200	875	750
Personnel Total		60,020	56,895	59,890	54,270	54,145
101-553-201	SOCIAL SECURITY (FICA)	3,721	3,527	2,735	2,360	2,391
101-553-202	MEDICARE	870	825	640	552	559
101-553-203	RETIREMENT	7,382	5,338	7,367	6,675	5,172
101-553-204	HEALTH INSURANCE	19,707	19,125	19,125	13,611	12,425
101-553-206	WORKERS COMPENSATION	675	640	678	627	644
Benefits Total		32,355	29,455	30,545	23,826	21,190
101-553-312	OPERATING SUPPLIES	500	1,500	804	130	55
101-553-320	OPERATING EQUIPMENT	-	2,000	(2,040)	-	554
101-553-388	AMMO	500	500	596	-	N/A
101-553-417	BONDS	300	300	214	93	-
101-553-419	DUES & SUBSCRIPTIONS	4,000	4,000	3,840	4,470	-
101-553-429	TRAINING	2,000	2,000	(1,881)	1,744	1,402
Supplies, Services & Charges Total		7,300	10,300	1,532	6,436	2,011
Const Pct 3 Total		99,675	96,650	91,967	84,532	77,346



Navarro County
Account Level Budget
For the Fiscal Year 2026

Account	Account Name	2026 Budget	2025 Budget	Projected 2025		
				Actuals	2024 ACTUAL	2023 ACTUAL
Const Pct 4						
101-554-101	CONSTABLE - PCT 4	44,375	41,375	43,444	38,875	38,875
101-554-117	CELLULAR ALLOWANCE	1,020	1,020	1,071	1,020	1,020
101-554-122	TRAVEL ALLOWANCE	13,500	13,500	14,175	13,500	13,500
101-554-125	LONGEVITY	7,000	6,800	8,160	6,600	6,400
Personnel Total		65,895	62,695	66,850	59,995	59,795
101-554-201	SOCIAL SECURITY (FICA)	4,085	3,887	3,999	3,581	3,567
101-554-202	MEDICARE	955	909	935	838	834
101-554-203	RETIREMENT	8,105	6,051	8,223	7,380	5,867
101-554-204	HEALTH INSURANCE	17,313	16,088	16,089	13,358	12,425
101-554-205	UNEMPLOYMENT	33	-	-	-	-
Benefits Total		30,491	26,935	29,246	25,156	22,693
101-554-312	OPERATING SUPPLIES	500	1,000	-	-	-
101-554-320	OPERATING EQUIPMENT	3,500	3,400	-	-	-
101-554-388	AMMO	500	500	180	-	N/A
Supplies, Services & Charges Total		4,500	4,900	180	-	-
Const Pct 4 Total		100,886	94,530	96,276	85,151	82,488



Navarro County
Account Level Budget
For the Fiscal Year 2026

				Projected 2025		
Account	Account Name	2026 Budget	2025 Budget	Actuals	2024 ACTUAL	2023 ACTUAL
Deputy Constable						
101-555-101	DEPUTY CONSTABLE	54,350	51,350	53,917	48,850	4,071
101-555-117	CELLULAR ALLOWANCE	1,020	1,020	1,071	1,020	-
101-555-125	LONGEVITY	200	100	120	-	-
101-555-428	TRAVEL REIMBURSEMENT	2,500	1,200	2,441	1,048	279
Personnel Total		58,070	53,670	57,549	50,918	4,350
101-555-201	SOCIAL SECURITY (FICA)	3,445	3,253	3,365	3,043	248
101-555-202	MEDICARE	806	761	787	712	58
101-555-203	RETIREMENT	6,835	6,454	6,778	6,134	501
101-555-204	HEALTH INSURANCE	14,738	13,698	13,698	13,159	1,092
101-555-205	UNEMPLOYMENT	28	26	24	27	3
101-555-206	WORKERS COMPENSATION	625	590	622	413	-
Benefits Total		26,477	24,782	25,275	23,488	1,902
101-555-312	OPERATING SUPPLIES	4,000	4,000	3,481	2,504	-
101-555-320	OPERATING EQUIPMENT	8,000	8,000	4,357	13,289	-
101-555-370	GAS & OIL	7,000	12,000	5,486	8,114	-
101-555-410	INVESTIGATIONS	1,000	13,500	513	-	N/A
101-555-419	DUES & SUBSCRIPTIONS	5,000	6,300	5,451	2,300	-
101-555-429	TRAINING	1,500	1,000	1,862	300	N/A
101-555-445	REPAIR & MAINTENANCE	3,200	4,500	3,317	472	-
Supplies, Services & Charges Total		29,700	49,300	24,467	26,978	-
Deputy Constable Total		114,247	127,752	107,291	101,385	6,252



Navarro County
Account Level Budget
For the Fiscal Year 2026

				Projected 2025		
Account	Account Name	2026 Budget	2025 Budget	Actuals	2024 ACTUAL	2023 ACTUAL
County Sheriff						
101-560-101	COUNTY SHERIFF	123,361	92,361	96,979	102,361	87,611
101-560-103	DEPUTIES / ASSISTANTS / ADM	3,064,490	2,896,100	2,574,919	2,612,563	2,433,668
101-560-104	SB22- RURAL LE GRANT	215,535	232,500	23,125	-	-
101-560-105	ADMINISTRATIVE ASSISTANTS	296,550	268,000	340,357	317,129	-
101-560-109	BAILIFF	285,400	233,400	181,440	192,800	158,550
101-560-114	PART-TIME HELP	10,000	10,000	-	-	-
101-560-115	INCENTIVE	147,200	147,740	106,221	103,300	96,833
101-560-116	UNIFORM ALLOWANCE	6,600	6,000	4,500	5,125	4,975
101-560-117	CELLULAR ALLOWANCE	600	600	630	600	600
101-560-120	OVERTIME	100,000	85,000	105,322	160,100	85,461
101-560-125	LONGEVITY	84,275	88,050	105,060	81,350	72,600
	Personnel Total	4,334,011	4,059,751	3,538,553	3,575,328	2,940,297
101-560-201	SOCIAL SECURITY (FICA)	255,528	265,692	213,858	215,041	175,367
101-560-202	MEDICARE	59,759	62,139	50,016	50,290	41,012
101-560-203	RETIREMENT	506,931	527,104	435,240	439,761	361,135
101-560-204	HEALTH INSURANCE	804,580	792,868	696,065	643,700	585,989
101-560-205	UNEMPLOYMENT	2,063	2,082	1,474	1,913	1,918
101-560-206	WORKERS COMPENSATION	42,061	45,246	42,250	38,281	35,518
	Benefits Total	1,670,922	1,695,131	1,438,903	1,388,987	1,200,940
101-560-310	OFFICE SUPPLIES	24,000	22,500	18,292	16,939	17,184
101-560-315	FURNITURE/EQUIPMENT \$500<\$50	2,000	2,500	2,588	912	319
101-560-320	OPERATING EQUIPMENT \$500>\$50	17,105	92,000	86,450	75,783	73,134
101-560-321	OPERATING SUPPLIES	20,000	25,000	15,196	20,133	9,726
101-560-325	TIRES	25,000	30,000	20,365	21,343	31,441
101-560-340	INVESTIGATIVE / ENFORCEMENT	30,000	30,000	20,749	35,877	15,792
101-560-370	GAS & OIL	180,000	220,000	140,521	175,960	174,317
101-560-388	AMMO	25,000	23,900	23,487	24,685	19,565
101-560-390	COMPUTER SUPPLIES	4,500	7,500	1,407	1,458	4,455
101-560-410	INVESTIGATIONS	5,000	5,000	8,521	6,226	7,453
101-560-411	ESTRAYS	2,500	2,500	-	-	183
101-560-412	PROFESSIONAL SERVICES	1,000	1,000	-	-	-
101-560-417	BONDS	2,142	2,142	1,829	1,851	1,141
101-560-419	DUES & SUBSCRIPTIONS	3,500	4,500	1,329	839	3,346
101-560-420	DOCUMENT ARCHIVING	9,000	12,000	3,399	5,362	-
101-560-426	UNIFORMS	60,000	68,167	28,544	38,516	37,994
101-560-428	TRAVEL/CONFERENCE/TRAINING	33,000	75,000	18,229	33,261	30,085
101-560-429	TRAINING - FIRING RANGE	10,000	11,100	8,759	9,170	6,457
101-560-430	DATA MODEM SERVICE	25,000	15,500	25,576	10,441	20,477
101-560-435	TELEPHONE - CRIMESTOPPERS	1,000	1,000	348	1,112	1,100
101-560-436	INTERNET	11,500	11,500	11,807	11,842	12,863
101-560-440	COPIER RENTAL	3,006	3,006	3,006	3,006	484
101-560-444	VEHICLE MAINT. SUPPLY IN HOU	7,500	10,000	6,549	7,453	5,678
101-560-445	REPAIRS & MAINT - VEHICLE	95,000	125,995	110,821	104,284	58,354
101-560-446	REPAIRS & MAINT - ELECTRONIC	4,000	10,000	1,386	2,074	3,621
101-560-451	MAINT CONTRACT - CELL PHONE	15,000	18,100	11,579	12,856	14,734
101-560-457	MAINT CONTRACT - SOFTWARE	28,000	28,000	29,614	30,148	25,891
101-560-458	MAINT CONTRACT - ELECTRONICS	2,000	6,575	816	210	428
101-560-459	MAINT CONTRACT - COMPUTERS	23,623	23,623	25,658	-	68,637
101-560-460	MAINT. CONTRACT - SERVERS	12,000	12,000	13,774	225	40,425
101-560-465	EXTRADITION / INMATE TRANSP	7,500	10,000	-	5	83
101-560-494	EMPLOYEE PHYSICAL	12,000	20,000	11,616	12,256	11,939
101-560-495	MISCELLANEOUS	1,000	1,000	-	921	1,936
101-560-576	CAPITAL IMPROVEMENTS	30,000	30,000	-	8,074	-
	Supplies, Services & Charges Total	731,876	961,108	652,214	673,220	699,242
101-560-575	MACHINERY & EQUIPMENT	625,000	828,195	558,246	-	88,835
	Capital Outlay Total	1,332,876	1,766,803	1,192,168	656,280	770,893
	County Sheriff Total	7,361,809	7,544,185	6,187,916	5,637,534	4,929,314



Navarro County
Account Level Budget
For the Fiscal Year 2026

		Projected 2025				
Account	Account Name	2026 Budget	2025 Budget	Actuals	2024 ACTUAL	2023 ACTUAL
Communications						
101-561-103	COMMUNICATIONS OFFICERS	929,300	864,300	857,415	767,375	630,434
101-561-114	PART-TIME HELP	2,500	2,500	-	-	-
101-561-115	INCENTIVE	31,500	34,340	35,328	32,469	28,260
101-561-120	OVERTIME	30,000	30,000	29,023	39,060	41,725
101-561-125	LONGEVITY	23,475	23,600	28,320	21,400	18,950
Personnel Total		1,016,775	954,740	950,087	860,304	719,370
101-561-201	SOCIAL SECURITY (FICA)	63,040	62,294	57,714	51,647	42,971
101-561-202	MEDICARE	14,743	14,569	13,498	12,079	10,049
101-561-203	RETIREMENT	125,064	123,583	117,169	105,817	88,483
101-561-204	HEALTH INSURANCE	229,497	216,218	201,560	177,471	155,410
101-561-205	UNEMPLOYMENT	510	503	401	477	485
101-561-206	WORKERS COMPENSATION	2,073	1,008	1,103	960	922
Benefits Total		434,927	418,175	391,446	348,451	298,319
101-561-310	OFFICE SUPPLIES	7,000	7,600	5,360	6,538	6,050
101-561-428	TRAVEL/CONFERENCE/TRAINING	10,000	10,000	8,780	7,594	4,374
101-561-435	TELEPHONE - UVERSE BACKUP LA	1,000	1,000	1,204	1,192	999
101-561-436	INTERNET	900	900	-	-	-
101-561-440	COPIER RENTAL	1,500	1,500	1,500	1,500	183
101-561-445	REPAIRS & MAINTENANCE	15,000	20,000	5,337	8,817	3,574
101-561-446	REPAIRS & MAINT - ELECTR / T	10,000	20,000	78	10,675	13,041
101-561-457	COMPUTER MAINTENANCE	27,000	26,000	32,207	15,419	25,218
101-561-458	REPAIRS & MAINT - EVENTIDE	9,000	9,000	10,114	8,568	-
101-561-576	CAPITAL IMPROVEMENTS	5,000	-	-	-	150,001
Supplies, Services & Charges Total		86,400	96,000	64,580	60,304	203,440
101-561-315	FURNITURE/EQUIPMENT <\$500	2,000	2,000	893	1,482	1,421
101-561-320	OPERATING EQUIPMENT \$500>\$50	4,500	18,800	-	35	569
101-561-575	MACHINERY & EQUIPMENT	-	20,000	8,908	-	-
Capital Outlay Total		6,500	40,800	9,801	1,517	1,990
Communications Total		1,544,602	1,509,715	1,415,914	1,270,576	1,223,119



Navarro County
Account Level Budget
For the Fiscal Year 2026

		Projected 2025				
Account	Account Name	2026 Budget	2025 Budget	Actuals	2024 ACTUAL	2023 ACTUAL
Highway Patrol						
101-565-103	DEPUTIES / ASSISTANTS / ADM	99,168	93,168	103,058	88,168	83,668
101-565-125	LONGEVITY	3,500	10,725	12,870	10,350	9,975
Personnel Total		102,668	103,893	115,928	98,518	93,643
101-565-201	SOCIAL SECURITY (FICA)	6,365	6,441	7,097	6,022	5,719
101-565-202	MEDICARE	1,489	1,507	1,660	1,408	1,337
101-565-203	RETIREMENT	12,628	12,779	14,259	12,118	11,518
101-565-204	HEALTH INSURANCE	29,477	27,396	24,661	26,318	24,851
101-565-205	UNEMPLOYMENT	52	52	51	56	63
101-565-206	WORKERS COMPENSATION	103	104	118	98	109
Benefits Total		50,114	48,279	47,846	46,020	43,596
101-565-310	OFFICE SUPPLIES	500	500	-	-	-
Supplies, Services & Charges Total		500	500	-	-	-
Highway Patrol Total		153,282	152,672	163,774	144,538	137,238



Navarro County
Account Level Budget
For the Fiscal Year 2026

				Projected 2025		
Account	Account Name	2026 Budget	2025 Budget	Actuals	2024 ACTUAL	2023 ACTUAL
License & Weight						
101-566-310	OFFICE SUPPLIES	190	190	-	-	-
101-566-424	WEIGHTS	200	200	-	-	-
101-566-495	MISCELLANEOUS	2,682	2,682	2,099	-	-
Supplies, Services & Charges Total		3,072	3,072	2,099	-	-
License & Weight Total		3,072	3,072	2,099	-	-



Navarro County
Account Level Budget
For the Fiscal Year 2026

				Projected 2025		
Account	Account Name	2026 Budget	2025 Budget	Actuals	2024 ACTUAL	2023 ACTUAL
Emergency Management						
101-568-310	OFFICE SUPPLIES	2,000	2,000	486	1,438	1,468
101-568-319	VEHICLE EQUIPMENT	2,000	3,000	1,747	2,109	1,192
101-568-321	MAINTENANCE SUPPLIES	6,500	8,000	5,741	3,228	5,916
101-568-370	GAS & OIL	1,000	1,000	111	N/A	N/A
101-568-419	DUES & SUBSCRIPTIONS	7,000	10,000	6,479	5,231	7,000
101-568-428	TRAVEL/CONFERENCE/TRAINING	4,500	6,000	-	923	1,449
101-568-436	INTERNET	1,200	2,000	1,254	1,966	1,920
101-568-445	REPAIRS & MAINT - VEHICLE	5,000	8,000	2,397	983	3,552
101-568-446	REPAIRS & MAINT - EOC	5,000	5,000	4,038	9,239	1,051
101-568-451	EMERGENCY SERVICES	16,000	16,000	12,859	10,716	10,716
101-568-453	CORAD	6,000	6,000	7,200	6,000	5,000
101-568-454	CERT	4,000	5,000	328	4,746	1,908
101-568-456	MAINT CONTRACT - EXTERMINATO	780	-	720	-	-
101-568-482	CORSICANA EMERGENCY CORPS	3,000	-	-	N/A	N/A
101-568-495	MISCELLANEOUS	1,500	1,500	-	1,023	-
101-568-560	INTERNET MODEM SERVICES	8,000	8,000	6,004	5,640	5,250
Supplies, Services & Charges Total		73,480	81,500	49,363	53,240	46,423
101-568-320	OPERATING EQUIPMENT \$500<\$50	3,500	-	8,124	18,481	23,237
101-568-575	MACHINERY & EQUIPMENT	86,300	-	-	(15,702)	-
Capital Outlay Total		89,800	-	8,124	2,779	23,237
Emergency Management Total		163,280	81,500	57,487	56,020	69,660



Navarro County
Account Level Budget
For the Fiscal Year 2026

				Projected 2025		
Account	Account Name	2026 Budget	2025 Budget	Actuals	2024 ACTUAL	2023 ACTUAL
Community Supervision & Corrections						
101-571-312	COPY & POSTAGE SUPPLIES	1,100	1,400	-	545	981
101-571-435	TELEPHONE & INTERNET	2,500	3,200	2,717	2,608	2,043
101-571-440	COPIER RENTAL	5,095	5,100	5,536	5,095	1,243
101-571-445	REPAIR & MAINTENANCE	300	300	-	280	-
101-571-495	OPERATING EQUIPMENT	15,000	-	-	-	176
Supplies, Services & Charges Total		23,995	10,000	8,252	8,528	4,443
Community Supervision & Corrections Total		23,995	10,000	8,252	8,528	4,443



Navarro County
Account Level Budget
For the Fiscal Year 2026

				Projected 2025		
Account	Account Name	2026 Budget	2025 Budget	Actuals	2024 ACTUAL	2023 ACTUAL
Juvenile Probation						
101-572-103	PROBATION OFFICER	55,775	50,775	53,739	56,775	46,025
101-572-111	MERIT ALLOWANCE	29,750	20,750	14,373	-	-
101-572-125	LONGEVITY	2,000	875	1,050	750	500
Personnel Total		87,525	72,400	69,161	57,525	46,525
101-572-201	SOCIAL SECURITY (FICA)	4,580	4,489	3,975	2,800	2,126
101-572-202	MEDICARE	1,072	1,051	929	655	497
101-572-203	RETIREMENT	9,086	8,905	8,507	7,076	5,722
101-572-204	HEALTH INSURANCE	18,010	17,272	17,272	13,457	12,425
101-572-205	UNEMPLOYMENT	38	37	30	32	31
101-572-206	WORKERS COMPENSATION	137	100	275	129	130
Benefits Total		32,923	31,854	30,988	24,148	20,932
101-572-310	OFFICE SUPPLIES	2,500	2,500	2,587	1,175	5,834
101-572-312	COPY & POSTAGE SUPPLIES	300	259	-	168	111
101-572-411	NON-RESIDENTIAL SERVICES	2,000	2,500	1,918	2,177	3,011
101-572-415	AUDIT	4,200	5,600	-	-	5,600
101-572-417	BONDS	120	120	-	119	119
101-572-428	TRAVEL/CONFERENCE/TRAINING	7,000	7,000	6,390	8,140	6,651
101-572-435	TELEPHONE	456	456	456	456	456
101-572-440	COPIER RENTAL	1,995	1,997	1,995	1,995	487
101-572-631	DETENTION/PRE ADJ - ICC	15,469	34,250	-	33,690	-
101-572-632	CBP - MENTAL HEALTH - EXC	45,000	45,000	9,720	59,039	17,846
101-572-633	DETENTION/MENTAL HEALTH	15,000	5,000	-	3,750	-
Supplies, Services & Charges Total		94,040	104,682	23,067	110,709	40,115
Juvenile Prob Total		214,488	208,936	123,216	192,382	107,572



Navarro County
Account Level Budget
For the Fiscal Year 2026

		Projected 2025				
Account	Account Name	2026 Budget	2025 Budget	Actuals	2024 ACTUAL	2023 ACTUAL
Indigent Health Care						
101-630-105	ADMINISTRATIVE ASSISTANT	112,340	106,340	61,400	25,627	-
101-630-125	LONGEVITY	100	1,300	-	-	-
	Personnel Total	112,440	107,640	61,400	25,627	-
101-630-201	SOCIAL SECURITY (FICA)	7,198	6,674	3,680	1,524	-
101-630-202	MEDICARE	1,683	1,561	861	356	-
101-630-203	RETIREMENT	14,280	13,240	7,552	3,152	-
101-630-204	HEALTH INSURANCE	32,052	29,787	16,089	6,852	-
101-630-205	UNEMPLOYMENT	58	54	25	13	-
101-630-206	WORKERS COMPENSATION	116	109	-	-	-
	Benefits Total	55,387	51,425	28,206	11,897	-
101-630-310	OFFICE SUPPLIES	800	1,500	588	-	-
101-630-320	OPERATING EQUIPMENT	5,000	10,000	-	-	-
101-630-428	TRAVEL/CONFERENCE/TRAINING	3,000	3,000	-	-	-
101-630-459	MAINT CONTRACT - SOFTWARE	20,000	20,000	28,411	3,946	-
101-630-471	PHYSICIAN - NON-EMERGENCY	55,000	105,000	37,691	5,426	-
101-630-472	PRESCRIPTION DRUGS	55,000	100,000	51,025	16,619	-
101-630-473	HOSPITAL - INPATIENT	120,000	200,000	108,314	-	-
101-630-474	HOSPITAL - OUTPATIENT	100,000	200,000	91,212	14,121	-
101-630-475	LABORATORY / X-RAY	25,000	50,000	6,309	187	-
	Supplies, Services & Charges Total	383,800	689,500	323,550	40,299	-
	Indigent Health Care Total	551,627	848,565	413,155	77,823	-
	General Fund Total	81,652	6,771,721	401,073	(3,427,418)	(3,033,619)



Special Revenue Funds Summary

Special Revenue Funds

Special revenue funds are used to account for revenues that are legally restricted or committed to specific purposes other than general operations, debt service, or capital projects. These funds ensure transparency and compliance with state laws by segregating money for designated uses.

Key Features of Special Revenue Funds

- **Purpose-Specific:** Each fund is tied to a particular function or program, such as road maintenance, law enforcement training, or health services.
- **Restricted Revenues:** Funded by sources like grants, fees, fines, or dedicated taxes that must be spent on specific activities.
- **Separate Accounting:** Maintained independently from the General Fund to ensure proper tracking and reporting.

Navarro County maintains four distinct special revenue funds, each established to account for revenues and expenditures tied to specific governmental functions. These funds are governed by applicable state statutes and are designed to ensure transparency, accountability, and compliance with legal restrictions.

Special Revenue Funds Maintained by Navarro County:

- **Flood Control Fund** Accounts for revenues and expenditures associated with designated flood control projects.
- **Road and Bridge Funds** Maintained by commissioner precinct, these funds support road construction, maintenance, and related infrastructure improvements.
- **Sheriff Seizure Fund** Records money and property forfeited to the County Sheriff's Office under Chapter 59 of the Texas Code of Criminal Procedure, typically resulting from drug-related seizures.
- **District Attorney Forfeiture Fund** Tracks money and property forfeited to the District Attorney's Office under Chapter 59 of the Texas Code of Criminal Procedure, also stemming from drug-related enforcement actions.

Budget Development Methodology

To project FY2025 year-end values, the County Auditor annualized actual expenditures from July 31 through September 30, 2025. The FY2026 budget was developed through a comprehensive analysis of historical expenditures, with line-item allocations generally based on the highest actual expense recorded over the past three fiscal years.

Major Budgeted Items for FY2026

- **Machinery and Equipment** – allocation for the purchase of new equipment to support road maintenance - \$545,000
- **Road and Bridge Materials** – materials to address road and bridge maintenance across the county - \$2,100,000
- **Hauling of materials** – allocation to support the maintenance of roads and bridges - \$1,140,000



SPECIAL REVENUE FUND LINE-ITEM BUDGET



Navarro County
Account Level Budget
For the Fiscal Year 2026

		Projected 2025				
Account	Account Name	2026 Budget	2025 Budget	Actuals	2024 ACTUAL	2023 ACTUAL
Flood Control Revenue						
171-310-000	CURRENT PROPERTY TAXES	(510,117)	(400,000)	(449,111)	(439,823)	(391,038)
171-310-020	CURRENT PENALTY & INTEREST	(2,894)	(3,000)	(3,321)	(4,275)	(4,265)
171-318-000	DELINQUENT PROPERTY TAXES	(10,267)	(7,500)	(10,857)	(7,233)	(8,382)
171-318-020	DELINQUENT PENALTY & INTERES	(2,975)	(2,000)	(3,379)	(2,734)	(2,558)
	Property Taxes Total	(526,253)	(412,500)	(466,668)	(454,066)	(406,243)
171-360-000	INTEREST REVENUE	(73,967)	(10,000)	(73,977)	(1,508)	(4,188)
	Other Revenue Total	(73,967)	(10,000)	(73,977)	(1,508)	(4,188)
	Revenue Total	(600,220)	(422,500)	(540,645)	(455,574)	(410,431)
Flood Control Expenditures						
171-620-410	PROFESSIONAL SERVICES	100,000	100,000	78,517	96,212	105,637
171-620-445	REPAIRS & MAINTENANCE	250,000	400,000	41,370	207,200	237,711
	Supplies, Services & Charges Total	350,000	500,000	119,887	303,412	343,348
	Flood Control Total	350,000	500,000	119,887	303,412	343,348
	Flood Control Total	(250,220)	77,500	(420,758)	(152,162)	(67,083)



Navarro County
Account Level Budget
For the Fiscal Year 2026

Account	Account Name	2026 Budget	2025 Budget	Projected 2025		
				Actuals	2024 ACTUAL	2023 ACTUAL
Road & Bridge Pct 1 Revenue						
211-310-000	CURRENT PROPERTY TAXES	(1,582,225)	(1,330,000)	(1,368,611)	(1,316,973)	(1,187,848)
211-310-020	CURRENT PENALTY & INTEREST	(9,086)	(11,000)	(10,427)	(13,263)	(12,994)
211-318-000	DELINQUENT PROPERTY TAXES	(31,667)	(21,000)	(33,477)	(22,149)	(25,576)
211-318-020	DELINQUENT PENALTY & INTERES	(9,133)	(6,000)	(10,356)	(8,261)	(7,577)
	Property Taxes Total	(1,632,111)	(1,368,000)	(1,422,872)	(1,360,646)	(1,233,995)
211-333-010	STATE OF TEXAS - LATERAL ROA	(10,244)	(11,500)	(10,244)	(10,252)	(10,689)
211-333-020	STATE OF TEXAS - GROSS AXLE	(15,737)	(23,000)	(15,737)	(51,131)	(32,305)
211-333-065	STATE OF TEXAS - FEMA	(62,294)	(62,294)	(62,294)	-	-
211-333-090	STATE OF TEXA - OTHER	(232,020)	(29,565)	(232,020)	-	-
211-335-010	VEHICLE REGISTRATION	(198,980)	(225,000)	(210,633)	(269,668)	(222,863)
	Intergovernmental Total	(519,276)	(351,359)	(530,928)	(331,051)	(265,856)
211-350-010	COUNTY COURT FINES	(18,346)	(35,000)	(18,346)	(44,987)	(42,195)
	Licenses & Permits Total	(18,346)	(35,000)	(18,346)	(44,987)	(42,195)
211-350-020	DISTRICT COURT FINES	(34,085)	(25,000)	(34,085)	(46,146)	(29,483)
	Fines & Forfeitures Total	(34,085)	(25,000)	(34,085)	(46,146)	(29,483)
211-360-000	INTEREST REVENUE	(1,601)	(1,000)	(1,614)	(1,024)	(2,788)
211-365-000	SALE OF SURPLUS EQUIPMENT	(12,374)	-	(12,374)	(13,325)	-
211-380-601	INTERGOV.FUNDS REC'D	(625,000)	(375,000)	(625,000)	(583,605)	-
	Other Revenue Total	(638,975)	(376,000)	(638,987)	(597,954)	(2,788)
211-366-000	IN LIEU OF TAXES - CORPORATE	(22,938)	-	(22,938)	-	-
	Reimbursements Total	(22,938)	-	(22,938)	-	-
	Revenue Total	(2,865,730)	(2,155,359)	(2,668,156)	(2,380,785)	(1,574,317)



Navarro County
Account Level Budget
For the Fiscal Year 2026

				Projected 2025		
Account	Account Name	2026 Budget	2025 Budget	Actuals	2024 ACTUAL	2023 ACTUAL
Road & Bridge Pct 1 Expenditures						
211-611-101	ELECTED OFFICIAL	67,947	64,947	68,194	62,447	62,447
211-611-103	DEPUTIES / ASSISTANTS / ADM	460,829	389,223	408,684	369,223	333,037
211-611-114	PART-TIME HELP	10,000	10,000	-	-	9,120
211-611-117	CELLULAR ALLOWANCE	1,620	1,620	1,701	1,620	1,620
211-611-122	TRAVEL ALLOWANCE	26,100	25,200	26,505	18,000	18,000
211-611-125	LONGEVITY	14,875	13,525	16,230	11,450	10,425
Personnel Total		581,371	504,515	521,314	462,740	434,649
211-611-201	SOCIAL SECURITY (FICA)	35,991	31,281	31,392	28,331	26,510
211-611-202	MEDICARE	8,418	7,317	7,341	6,626	6,200
211-611-203	RETIREMENT	71,397	61,441	64,121	56,917	50,328
211-611-204	HEALTH INSURANCE	155,805	131,639	132,354	119,125	106,677
211-611-205	UNEMPLOYMENT	291	210	186	211	237
211-611-206	WORKERS COMPENSATION	4,940	4,671	4,762	4,028	3,698
Benefits Total		276,842	236,559	240,156	215,238	193,651
211-611-310	OFFICE SUPPLIES	300	300	72	249	207
211-611-320	OPERATING EQUIPMENT	5,000	3,000	3,095	3,544	1,000
211-611-321	MAINTENANCE SUPPLIES	20,000	50,000	31,467	45,578	28,338
211-611-322	SIGN SUPPLIES	4,000	4,000	4,478	3,785	1,259
211-611-324	BLADES	7,500	10,000	8,796	7,055	7,927
211-611-325	TIRES	20,000	15,000	23,162	12,761	16,034
211-611-330	JANITORIAL SUPPLIES	300	300	235	217	324
211-611-335	YARD MAINTENANCE SUPPLIES	600	300	150	100	50
211-611-370	GAS & OIL	70,000	100,000	58,226	80,512	90,300
211-611-375	CULVERTS	100,000	18,000	100,630	33,489	16,783
211-611-376	ROAD MATERIAL	400,000	300,000	579,718	210,836	316,774
211-611-377	BRIDGE MATERIAL	7,500	1,000	-	438	938
211-611-417	INSURANCE/BONDS/PERMITS	500	-	1,087	-	848
211-611-426	UNIFORMS	3,600	2,000	2,314	2,404	5,060
211-611-430	UTILITIES	6,000	6,000	6,424	6,662	7,309
211-611-435	TELEPHONE	1,200	500	410	456	471
211-611-445	REPAIRS & MAINTENANCE	70,000	175,000	86,488	87,737	94,735
211-611-446	REPAIRS & MAINT - LATERAL RD	11,500	11,500	13,800	11,500	11,500
211-611-447	CONTRACTOR BRIDGE REPAIRS	50,000	50,000	221,112	-	-
211-611-448	MACHINE HIRE	30,000	20,000	77,155	100	1,268
211-611-450	MAINT CONTRACT	1,100	1,000	1,152	926	859
211-611-453	HAULING	450,000	700,000	601,558	697,875	417,897
211-611-494	EMPLOYEE PHYSICAL	300	-	-	-	-
211-611-495	MISCELLANEOUS	2,500	2,984	2,169	1,696	1,728
Supplies, Services & Charges Total		1,261,900	1,470,884	1,823,698	1,207,919	1,021,609
211-611-573	CAPITAL LEASE PRINCIPAL	208,685	227,710	445,998	194,064	182,910
211-611-574	CAPITAL LEASE INTEREST	12,249	26,371	32,134	32,507	20,719
211-611-575	MACHINERY & EQUIPMENT	150,000	-	33,764	126,761	324,661
Capital Outlay Total		370,934	254,081	511,896	353,332	528,289
Pct1Deputies/Assistants/Admin Total		2,491,047	2,466,039	3,097,064	2,239,228	2,178,198
Road & Bridge - Pct 1 Total		(374,683)	310,680	428,909	(141,556)	603,881



Navarro County
Account Level Budget
For the Fiscal Year 2026

Account	Account Name	2026 Budget	2025 Budget	Projected 2025		
				Actuals	2024 ACTUAL	2023 ACTUAL
Road & Bridge Pct 2 Revenue						
212-310-000	CURRENT PROPERTY TAXES	(1,582,225)	(1,330,000)	(1,368,611)	(1,316,973)	(1,187,848)
212-310-020	CURRENT PENALTY & INTEREST	(9,086)	(11,000)	(10,427)	(13,263)	(12,994)
212-318-000	DELINQUENT PROPERTY TAXES	(31,667)	(21,000)	(33,477)	(22,149)	(25,576)
212-318-020	DELINQUENT PENALTY & INTERES	(9,132)	(6,000)	(10,356)	(8,261)	(7,577)
Property Taxes Total		(1,632,111)	(1,368,000)	(1,422,872)	(1,360,646)	(1,233,995)
212-333-010	STATE OF TEXAS - LATERAL ROA	(10,244)	(11,500)	(10,244)	(10,252)	(10,689)
212-333-020	STATE OF TEXAS - GROSS AXLE	(15,737)	(23,000)	(15,737)	(51,131)	(32,305)
212-333-065	STATE OF TEXAS - FEMA	(22,547)	(22,547)	(22,547)	-	-
Intergovernmental Total		(48,529)	(57,047)	(48,529)	(61,383)	(42,994)
212-335-010	VEHICLE REGISTRATION	(225,000)	(225,000)	(210,633)	(269,668)	(222,863)
Licenses & Permits Total		(225,000)	(225,000)	(210,633)	(269,668)	(222,863)
212-350-010	COUNTY COURT FINES	(18,346)	(35,000)	(18,346)	(44,987)	(42,195)
212-350-020	DISTRICT COURT FINES	(34,085)	(25,000)	(34,085)	(46,146)	(29,483)
Fines & Forfeitures Total		(52,431)	(60,000)	(52,431)	(91,133)	(71,678)
212-360-000	INTEREST REVENUE	(8,791)	(10,000)	(9,955)	(12,135)	(6,306)
212-365-000	SALE OF SURPLUS PROPERTY	(34,200)	(500)	(34,200)	(2,125)	(24,440)
212-370-000	OTHER REVENUE	(68)	(500)	(68)	(161)	(1,351)
212-380-601	INTERGOV.FUNDS REC'D	(375,000)	(375,000)	(375,000)	(250,000)	-
Other Revenue Total		(418,059)	(386,000)	(419,223)	(264,421)	(32,097)
212-366-000	IN LIEU OF TAXES - CORPORATE	(22,938)	-	(22,938)	-	-
Reimbursements Total		(22,938)	-	(22,938)	-	-
Revenue Total		(2,399,068)	(2,096,047)	(2,176,624)	(2,047,252)	(1,603,626)



Navarro County
Account Level Budget
For the Fiscal Year 2026

				Projected 2025		
Account	Account Name	2026 Budget	2025 Budget	Actuals	2024 ACTUAL	2023 ACTUAL
Road & Bridge Pct 2 Expenditures						
212-612-101	ELECTED OFFICIAL	67,947	64,947	68,194	62,447	62,447
212-612-103	DEPUTIES / ASSISTANTS / ADMIN	460,829	389,223	408,684	369,223	351,223
212-612-114	PART-TIME HELP	32,000	19,000	32,074	11,512	6,600
212-612-117	CELLULAR ALLOWANCE	1,620	1,620	1,701	1,620	1,620
212-612-122	TRAVEL ALLOWANCE	25,200	25,200	26,460	18,000	18,000
212-612-125	LONGEVITY	22,250	19,950	23,940	18,225	16,400
Personnel Total		609,846	519,940	561,053	481,027	456,290
212-612-201	SOCIAL SECURITY (FICA)	37,193	32,236	34,205	29,102	27,782
212-612-202	MEDICARE	8,697	7,540	8,000	6,806	6,497
212-612-203	RETIREMENT	73,781	63,954	65,064	57,765	54,112
212-612-204	HEALTH INSURANCE	152,533	128,064	130,456	119,027	111,828
212-612-205	UNEMPLOYMENT	300	218	201	221	252
212-612-206	WORKERS COMPENSATION	5,132	4,768	4,878	4,265	4,345
Benefits Total		277,636	236,780	242,804	217,185	204,816
212-612-310	OFFICE SUPPLIES	300	-	650	-	201
212-612-320	OPERATING EQUIPMENT	5,000	45,500	7,971	1,409	580
212-612-321	MAINTENANCE SUPPLIES	20,000	40,000	27,871	20,066	25,324
212-612-322	SIGN SUPPLIES	4,000	3,500	3,907	1,949	2,914
212-612-324	BLADES	7,500	18,000	12,006	9,850	11,018
212-612-325	TIRES	20,000	20,000	14,747	17,233	15,828
212-612-330	JANITORIAL SUPPLIES	300	800	705	734	631
212-612-335	YARD MAINTENANCE SUPPLIES	600	1,000	229	202	124
212-612-370	GAS & OIL	70,000	130,000	65,456	77,490	75,420
212-612-375	CULVERTS	15,000	10,000	5,182	3,394	2,756
212-612-376	ROAD MATERIAL	600,000	415,000	413,604	210,454	225,438
212-612-377	BRIDGE MATERIAL	7,500	3,000	326	-	720
212-612-417	INSURANCE/BONDS/PERMITS	1,500	1,500	1,403	-	1,073
212-612-426	UNIFORMS	6,000	4,800	5,841	4,650	944
212-612-430	UTILITIES	7,000	6,000	4,962	3,875	4,053
212-612-435	TELEPHONE	2,000	2,000	2,406	1,894	1,885
212-612-445	REPAIRS & MAINTENANCE	70,000	130,000	135,086	99,702	21,798
212-612-446	REPAIRS & MAINT - LATERAL RD	11,500	11,500	13,800	11,500	11,500
212-612-447	CONTRACTOR BRIDGE REPAIRS	50,000	-	-	1,191	(5,640)
212-612-448	MACHINE HIRE	5,000	18,000	2,340	4,250	-
212-612-449	CONTRACTOR ROAD REPAIRS	20,000	-	-	-	-
212-612-450	MAINT CONTRACT	1,100	1,500	1,654	1,309	1,175
212-612-453	HAULING	120,000	110,000	162,664	118,279	47,542
212-612-466	PROPERTY LEASE	2,000	2,000	2,400	2,000	2,000
212-612-476	ECONOMIC DEVELOPMENT	2,500	-	2,480	2,226	1,277
212-612-494	EMPLOYEE PHYSICAL	300	-	-	-	-
212-612-495	MISCELLANEOUS	2,500	9,000	511	2,324	6,150
212-612-496	EQUIPMENT RENTAL	20,000	32,547	34,599	27,109	-
212-612-576	CAPITAL IMPROVEMENTS	8,000	5,000	3,733	66,571	-
Supplies, Services & Charges Total		1,079,600	1,020,647	926,533	689,662	454,710
212-612-573	CAPITAL LEASE PRINCIPAL	235,000	234,998	282,018	184,670	178,725
212-612-574	CAPITAL LEASE INTEREST	26,774	26,831	32,197	21,807	27,752
212-612-575	MACHINERY & EQUIPMENT	338,000	440,000	401,867	236,020	-
Capital Outlay Total		599,774	701,829	716,082	442,496	206,477
Pct2 Deputies/Assistants/Admin Total		2,566,856	2,479,196	2,446,472	1,830,370	1,322,293
Road & Bridge - Pct 2 Total		167,788	383,149	269,848	(216,882)	(281,333)



Navarro County
Account Level Budget
For the Fiscal Year 2026

				Projected 2025		
Account	Account Name	2026 Budget	2025 Budget	Actuals	2024 ACTUAL	2023 ACTUAL
Road & Bridge Pct 3 Revenue						
213-310-000	CURRENT PROPERTY TAXES	(1,582,225)	(1,330,000)	(1,368,611)	(1,316,973)	(1,187,848)
213-310-020	CURRENT PENALTY & INTEREST	(9,086)	(11,000)	(10,427)	(13,263)	(12,994)
213-318-000	DELINQUENT PROPERTY TAXES	(31,667)	(21,000)	(33,477)	(22,149)	(25,576)
213-318-020	DELINQUENT PENALTY & INTERES	(9,132)	(6,000)	(10,356)	(8,261)	(7,577)
	Property Taxes Total	(1,632,111)	(1,368,000)	(1,422,872)	(1,360,646)	(1,233,995)
213-333-010	STATE OF TEXAS - LATERAL ROA	(10,244)	(11,500)	(10,244)	(10,252)	(10,689)
213-333-020	STATE OF TEXAS - GROSS AXLE	(15,737)	(23,000)	(15,737)	(51,131)	(32,305)
213-333-060	STATE OF TEXAS - TXDOT	(176,472)	(176,472)	(176,472)	-	-
	Intergovernmental Total	(202,453)	(210,972)	(202,453)	(61,383)	(42,994)
213-335-010	VEHICLE REGISTRATION	(198,980)	(225,000)	(210,633)	(269,668)	(222,863)
	Licenses & Permits Total	(198,980)	(225,000)	(210,633)	(269,668)	(222,863)
213-350-010	COUNTY COURT FINES	(18,346)	(35,000)	(18,346)	(44,987)	(42,195)
213-350-020	DISTRICT COURT FINES	(34,085)	(25,000)	(34,085)	(46,146)	(29,483)
	Fines & Forfeitures Total	(52,431)	(60,000)	(52,431)	(91,133)	(71,678)
213-360-000	INTEREST REVENUE	(13,543)	(20,000)	(15,874)	(20,215)	(8,533)
213-380-601	INTERGOV.FUNDS REC'D	(375,000)	(375,000)	(375,000)	(250,000)	-
	Other Revenue Total	(388,543)	(395,000)	(390,874)	(270,215)	(8,533)
213-366-000	IN LIEU OF TAXES - CORPORATE	(22,938)	-	(22,938)	-	-
	Reimbursements Total	(22,938)	-	(22,938)	-	-
	Revenue Total	(2,497,456)	(2,258,972)	(2,302,200)	(2,053,046)	(1,580,062)



Navarro County
Account Level Budget
For the Fiscal Year 2026

				Projected 2025		
Account	Account Name	2026 Budget	2025 Budget	Actuals	2024 ACTUAL	2023 ACTUAL
Road & Bridge Pct 3 Expenditures						
213-613-101	ELECTED OFFICIAL	67,947	64,947	68,194	62,447	62,447
213-613-103	DEPUTIES / ASSISTANTS / ADM	506,424	389,223	408,898	368,469	343,855
213-613-114	PART-TIME HELP	20,000	27,989	-	360	-
213-613-117	CELLULAR ALLOWANCE	2,040	2,040	2,142	1,615	1,020
213-613-122	TRAVEL ALLOWANCE	26,100	25,200	26,393	18,000	18,000
213-613-125	LONGEVITY	4,300	5,725	6,390	4,700	3,275
Personnel Total		626,811	515,124	512,017	455,591	428,598
213-613-201	SOCIAL SECURITY (FICA)	38,862	31,938	31,088	27,877	26,260
213-613-202	MEDICARE	9,089	7,470	7,270	6,520	6,142
213-613-203	RETIREMENT	77,097	63,362	62,977	56,038	50,767
213-613-204	HEALTH INSURANCE	167,272	128,064	123,921	118,828	108,737
213-613-205	UNEMPLOYMENT	314	214	182	206	809
213-613-206	WORKERS COMPENSATION	5,489	4,787	4,720	4,107	4,183
Benefits Total		298,123	235,835	230,158	213,576	196,898
213-613-310	OFFICE SUPPLIES	300	300	112	-	-
213-613-320	OPERATING EQUIPMENT	5,000	10,700	3,192	4,259	458
213-613-321	MAINTENANCE SUPPLIES	20,000	23,000	12,582	21,525	23,740
213-613-322	SIGN SUPPLIES	4,000	3,000	2,884	2,438	1,367
213-613-324	BLADES	7,500	3,500	4,320	3,060	3,158
213-613-325	TIRES	20,000	11,800	4,051	14,130	18,263
213-613-330	JANITORIAL SUPPLIES	300	500	152	290	174
213-613-335	YARD MAINTENANCE SUPPLIES	600	1,000	252	1,314	813
213-613-370	GAS & OIL	70,000	100,000	66,360	84,339	115,093
213-613-375	CULVERTS	15,000	20,000	18,763	14,216	5,876
213-613-376	ROAD MATERIAL	500,000	400,000	373,001	150,292	477,082
213-613-377	BRIDGE MATERIAL	7,500	15,000	-	-	19,671
213-613-417	INSURANCE/BONDS/PERMITS	1,500	1,500	1,915	(180)	1,418
213-613-426	UNIFORMS	4,600	3,000	4,962	169	992
213-613-430	UTILITIES	7,000	7,000	7,039	7,054	6,351
213-613-435	TELEPHONE	4,000	3,750	3,995	3,614	3,672
213-613-445	REPAIRS & MAINTENANCE	70,000	40,000	6,558	51,830	54,937
213-613-446	REPAIRS & MAINT - LATERAL RD	11,500	11,500	13,800	11,500	11,500
213-613-447	CONTRACTOR BRIDGE REPAIRS	50,000	25,000	-	-	-
213-613-448	MACHINE HIRE	5,000	4,000	-	-	-
213-613-449	CONTRACTOR ROAD REPAIRS	20,000	30,000	-	-	20,776
213-613-450	MAINT CONTRACT	1,100	600	543	493	535
213-613-453	HAULING	270,000	300,000	271,272	298,009	100,029
213-613-476	ECONOMIC DEVELOPMENT	2,500	2,500	2,480	2,226	1,277
213-613-494	EMPLOYEE PHYSICAL	300	300	-	88	-
213-613-495	MISCELLANEOUS	2,500	2,500	1,373	2,322	693
213-613-496	EQUIPMENT RENTAL	3,000	3,000	-	-	3,000
Supplies, Services & Charges Total		1,103,200	1,023,450	799,605	672,987	870,875
213-613-573	CAPITAL LEASE PRINCIPAL	236,606	269,222	273,501	259,838	178,992
213-613-574	CAPITAL LEASE INTEREST	17,745	27,434	31,603	36,721	22,310
213-613-575	MACHINERY & EQUIPMENT	115,000	128,914	145,468	206,269	588,399
Capital Outlay Total		369,351	425,570	450,573	502,828	789,700
Pct3 Deputies/Assistants/Admin Total		2,397,484	2,199,979	1,992,352	1,844,982	2,286,071
Road & Bridge - Pct 3 Total		(99,972)	(58,993)	(309,849)	(208,063)	706,008



Navarro County
Account Level Budget
For the Fiscal Year 2026

Account	Account Name	2026 Budget	2025 Budget	Projected 2025		
				Actuals	2024 ACTUAL	2023 ACTUAL
Road & Bridge Pct 4 Revenue						
214-310-000	CURRENT PROPERTY TAXES	(1,582,225)	(1,330,000)	(1,368,611)	(1,316,973)	(1,187,848)
214-310-020	CURRENT PENALTY & INTEREST	(9,086)	(11,000)	(10,427)	(13,263)	(12,994)
214-318-000	DELINQUENT PROPERTY TAXES	(31,667)	(21,000)	(33,477)	(22,149)	(25,576)
214-318-020	DELINQUENT PENALTY & INTERES	(9,132)	(6,000)	(10,356)	(8,261)	(7,577)
Property Taxes Total		(1,632,111)	(1,368,000)	(1,422,872)	(1,360,646)	(1,233,995)
214-333-010	STATE OF TEXAS - LATERAL ROA	(10,244)	(11,500)	(10,244)	(10,252)	(10,689)
214-333-020	STATE OF TEXAS - GROSS AXLE	(15,737)	(23,000)	(15,737)	(51,131)	(32,305)
214-333-065	STATE OF TEXAS - FEMA	(209,473)	-	(209,473)	-	-
214-335-010	VEHICLE REGISTRATION	(225,000)	(225,000)	(210,633)	(269,668)	(222,863)
Intergovernmental Total		(460,454)	(259,500)	(446,087)	(331,051)	(265,856)
214-350-010	COUNTY COURT FINES	(18,346)	(35,000)	(18,346)	(44,987)	(42,835)
214-350-020	DISTRICT COURT FINES	(34,085)	(25,000)	(34,085)	(46,146)	(28,843)
Fines & Forfeitures Total		(52,431)	(60,000)	(52,431)	(91,133)	(71,678)
214-360-000	INTEREST REVENUE	(11,548)	(20,000)	(13,521)	(18,047)	(7,692)
214-365-000	SALE OF SURPLUS PROPERTY	(34,650)	-	(36,525)	(10,700)	(43,747)
214-370-000	OTHER REVENUE	(10,589)	-	(10,589)	-	(893)
214-380-601	INTERGOV. FUNDS REC'D	(525,000)	(375,000)	(525,000)	(250,000)	-
Other Revenue Total		(581,787)	(395,000)	(585,635)	(278,747)	(52,332)
214-366-000	IN LIEU OF TAXES - CORPORATE	(22,938)	-	(22,938)	-	-
Reimbursements Total		(22,938)	-	(22,938)	-	-
Revenue Total		(2,749,721)	(2,082,500)	(2,529,962)	(2,061,578)	(1,623,861)



Navarro County
Account Level Budget
For the Fiscal Year 2026

				Projected 2025		
Account	Account Name	2026 Budget	2025 Budget	Actuals	2024 ACTUAL	2023 ACTUAL
Road & Bridge Pct 4 Expenditures						
214-614-101	ELECTED OFFICIAL	67,947	64,947	68,194	62,447	62,447
214-614-103	DEPUTIES / ASSISTANTS / ADM	460,829	389,223	408,684	369,223	351,223
214-614-114	PART-TIME HELP	31,000	28,000	24,442	22,493	20,671
214-614-117	CELLULAR ALLOWANCE	1,620	1,620	1,701	1,620	1,620
214-614-122	TRAVEL ALLOWANCE	25,200	25,200	26,460	18,000	18,000
214-614-125	LONGEVITY	13,925	12,325	14,790	11,150	12,075
Personnel Total		600,521	521,315	544,271	484,934	466,037
214-614-201	SOCIAL SECURITY (FICA)	37,232	32,322	32,716	28,342	27,319
214-614-202	MEDICARE	8,708	7,561	7,651	6,629	6,390
214-614-203	RETIREMENT	73,866	64,121	66,945	59,647	55,310
214-614-204	HEALTH INSURANCE	153,928	130,432	130,432	119,025	110,798
214-614-205	UNEMPLOYMENT	302	219	196	224	257
214-614-206	WORKERS COMPENSATION	5,175	4,811	4,809	4,209	4,294
Benefits Total		279,211	239,466	242,749	218,075	204,368
214-614-310	OFFICE SUPPLIES	300	300	-	-	206
214-614-320	OPERATING EQUIPMENT	5,000	10,000	9,632	-	5,710
214-614-321	MAINTENANCE SUPPLIES	20,000	15,000	20,209	17,710	17,336
214-614-322	SIGN SUPPLIES	4,000	3,000	4,707	2,881	2,279
214-614-324	BLADES	7,500	5,000	2,793	2,411	1,893
214-614-325	TIRES	20,000	17,500	16,328	20,903	9,528
214-614-330	JANITORIAL SUPPLIES	300	250	216	405	366
214-614-335	YARD MAINTENANCE SUPPLIES	600	400	396	334	-
214-614-370	GAS & OIL	70,000	90,000	59,011	69,727	69,228
214-614-375	CULVERTS	15,000	27,500	14,223	25,474	15,854
214-614-376	ROAD MATERIAL	600,000	500,000	801,630	331,521	160,745
214-614-377	BRIDGE MATERIAL	7,500	25,000	9,628	2,397	926
214-614-417	INSURANCE/BONDS/PERMITS	1,000	1,000	1,287	-	1,073
214-614-426	UNIFORMS	6,000	5,400	6,464	5,326	2,451
214-614-430	UTILITIES	6,000	3,750	7,098	5,134	4,207
214-614-435	TELEPHONE	1,200	1,200	1,254	1,118	1,169
214-614-445	REPAIRS & MAINTENANCE	70,000	100,000	19,964	(56,493)	77,710
214-614-446	REPAIRS & MAINT - LATERAL RD	11,500	11,500	13,800	11,500	11,500
214-614-447	CONTRACTOR BRIDGE REPAIRS	50,000	60,000	-	-	21,933
214-614-448	MACHINE HIRE	5,000	10,000	3,894	8,436	3,250
214-614-449	CONTRACTOR ROAD REPAIRS	20,000	25,000	-	-	-
214-614-450	MAINT CONTRACT	1,100	800	930	778	729
214-614-453	HAULING	300,000	300,000	295,364	490,983	293,993
214-614-494	EMPLOYEE PHYSICAL	300	-	-	-	-
214-614-495	MISCELLANEOUS	2,500	10,000	645	463	7,584
Supplies, Services & Charges Total		1,224,800	1,222,600	1,289,475	941,008	709,669
214-614-573	CAPITAL LEASE PRINCIPAL	62,247	58,864	70,636	-	21,747
214-614-574	CAPITAL LEASE INTEREST	7,362	10,745	12,894	-	169
214-614-575	MACHINERY & EQUIPMENT	450,000	75,000	351,939	54,005	193,484
214-614-576	CAPITAL IMPROVEMENTS	100,000	130,000	-	-	-
Capital Outlay Total		619,609	274,609	435,470	54,005	215,400
Pct4 Deputies/Assistants/Admin Total		2,724,140	2,257,990	2,511,965	1,698,021	1,595,474
Road & Bridge - Pct 4 Total		(25,581)	175,490	(17,997)	(363,557)	(28,387)



Navarro County
Account Level Budget
For the Fiscal Year 2026

Account	Account Name	2026 Budget	2025 Budget	Projected 2025		
				Actuals	2024 ACTUAL	2023 ACTUAL
Sheriff Seizure Revenue and Expenditures						
960-360-000	INTEREST REVENUE	(266)	(500)	(266)	(315)	(227)
	Other Revenue Total	(266)	(500)	(266)	(315)	(227)
	Revenue Total	(266)	(500)	(266)	(315)	(227)
960-560-312	OPERATING SUPPLIES	1,000	1,000	-	-	-
960-560-340	INVESTIGATIVE SUPPLIES	2,500	2,000	-	-	-
960-560-410	PROFESSIONAL SERVICES	1,000	1,000	-	-	-
960-560-445	REPAIRS & MAINTENANCE	5,000	5,000	-	-	-
960-560-465	ENFORCEMENT SERVICES	10,000	10,000	-	-	-
	Supplies, Services & Charges Total	19,500	19,000	-	-	-
960-560-575	MACHINERY & EQUIPMENT	68,500	75,000	-	-	-
	Capital Outlay Total	68,500	75,000	-	-	-
	County Sheriff Total	88,000	94,000	-	-	-
	Sheriff Seizure Total	87,734	93,500	(266)	(315)	(227)



Navarro County
Account Level Budget
For the Fiscal Year 2026

		Projected 2025				
Account	Account Name	2026 Budget	2025 Budget	Actuals	2024 ACTUAL	2023 ACTUAL
District Attorney Forfeitures						
975-352-010	CASH FORFEITURES	(37,272)	(25,000)	(37,272)	(25,549)	(206,111)
	Fines & Forfeitures Total	(37,272)	(25,000)	(37,272)	(25,549)	(206,111)
975-360-000	INTEREST REVENUE	(5,062)	(4,000)	(5,575)	(7,573)	(6,247)
	Other Revenue Total	(5,062)	(4,000)	(5,575)	(7,573)	(6,247)
	Revenue Total	(42,334)	(29,000)	(42,848)	(33,122)	(212,358)
975-475-111	DA SUPPLEMENT	20,000	20,000	1,050	1,325	3,483
	Personnel Total	20,000	20,000	1,050	1,325	3,483
975-475-201	SOCIAL SECURITY (FICA)	1,302	1,240	64	81	213
975-475-202	MEDICARE	305	290	15	19	50
975-475-203	RETIREMENT	2,583	2,460	129	163	428
975-475-204	HEALTH INSURANCE	11	-	-	-	-
975-475-205	UNEMPLOYMENT	20	10	0	1	2
	Benefits Total	4,221	4,000	208	263	693
975-475-428	TRAVEL/CONFERENCE/TRAINING	5,000	5,000	-	-	-
	Supplies, Services & Charges Total	5,000	5,000	-	-	-
975-475-575	MACHINERY & EQUIPMENT	5,000	46,000	-	-	-
975-475-959	OTHER ENTITIES	15,000	-	26,612	55,519	107,378
	Capital Outlay Total	20,000	46,000	26,612	55,519	107,378
	District Attorney Total	49,221	75,000	27,871	57,107	111,554
	Dist Atty Forfeiture Total	6,887	46,000	(14,977)	23,985	(100,804)



Debt Service Fund Summary

The **Debt Service Fund** in a Navarro County is a specialized governmental fund used to manage the repayment of long-term debt obligations. It ensures that principal and interest payments on bonds and other debt instruments are made in a timely and transparent manner.

Purpose of the Debt Service Fund

- **Accountability:** Tracks revenues and expenditures related to debt repayment.
- **Legal Compliance:** Ensures funds are used exclusively for servicing debt, as required by law.
- **Financial Planning:** Supports long-term capital projects through structured repayment schedules.

Typical Uses in Texas Counties

- **General Obligation Bonds:** Voter-approved bonds for public infrastructure like roads, courthouses, and parks.
- **Certificates of Obligation:** Non-voter-approved debt used for urgent or routine capital needs.
- **Refunding Bonds:** Issued to refinance existing debt at lower interest rates.
- **Special Purpose Bonds:** For projects like flood control, detention centers, or technology upgrades.

Revenue Sources

- **Dedicated Property Tax Levy:** Often a portion of the county's ad valorem tax rate is earmarked for debt service.
- **Transfers from Other Funds:** Occasionally supported by interfund transfers or special revenues.
- **Bond Proceeds:** Used initially for capital projects, with repayment tracked through the debt service fund.

This fund plays a critical role in maintaining the county's creditworthiness and ensuring fiscal discipline. The debt service fund is funded through the interest and sinking portion of the tax rate. For the FY2026 budget year, this tax rate is 0.0065/\$100 value.



DEBT SERVICE FUND LINE-ITEM BUDGET



Navarro County
Account Level Budget
For the Fiscal Year 2026

Account	Account Name	2026 Budget	2025 Budget	Projected 2025		
				Actuals	2024 ACTUAL	2023 ACTUAL
Debt Service Revenue and Expenditures						
601-310-000	CURRENT PROPERTY TAXES	(576,884)	(500,000)	(580,593)	(516,820)	(540,340)
	Debt Service Total	(576,884)	(500,000)	(580,593)	(516,820)	(540,340)
601-310-010	CURRENT TAX COLLECTION FEES	-	-	-	-	-
601-310-020	CURRENT PENALTY & INTEREST	(3,941)	(5,000)	(4,522)	(5,138)	(6,119)
601-318-000	DELINQUENT PROPERTY TAXES	(10,000)	(10,000)	(13,782)	(9,236)	(11,879)
601-318-010	DELINQUENT TAX COLLECTION FE	-	-	-	-	-
601-318-020	DELINQUENT PENALTY & INTERES	(3,000)	(3,000)	(4,287)	(3,447)	(3,556)
601-318-408	COMMUNITY GRANTS	-	-	-	-	-
601-360-000	INTEREST REVENUE	(750)	(1,000)	(441)	(490)	(505)
601-680-610	2014 GO BOND	405,000	390,000	390,000	375,000	360,000
601-680-651	INTEREST	149,388	164,095	85,655	178,248	191,845
601-680-680	FISCAL FEES	1,000	1,000	-	825	750
	Debt Service Fund Total	(39,187)	36,095	(127,970)	18,942	(9,805)



Department Payroll – At a Glance

Navarro County, Texas
Payroll by Department "At a Glance"
For the Budget Year Ending September 30, 2026

Department	Average Total Compensation	Average Benefits	# of Positions Budgeted	# of Positions Vacant
JP-Pct 1	61,685	27,137	3	-
JP - Pct 2	64,610	27,726	3	-
JP - Pct 3	61,577	27,974	3	-
JP - Pct 4	60,494	29,473	3	-
Const. Pct 1	61,695	27,772	1	-
Const Pct 2	59,295	27,265	1	-
Const Pct 3	60,020	32,385	1	-
Const Pct 4	65,895	31,232	1	-
Commissioners Court	63,117	27,425	1	-
Communications	63,343	27,142	16	3
Cooperative Ext. Serv.	45,573	15,111	5	1
County Auditor	66,219	28,049	7	-
County Clerk	55,072	27,170	9	-
County Court-At-Law	136,161	44,057	3	-
County Jail	60,707	28,295	73	8
County Judge	83,251	31,471	2	-
County Sheriff	77,493	32,085	51	2
County Tax Assessor	52,839	26,100	12	2
County Treasurer	74,806	29,775	2	-
Courthouse	61,851	29,045	8	1
Deputy Constable	55,570	26,478	1	-
District Attorney	77,627	27,306	23	4
District Clerk	54,391	26,637	8	-
District Court	63,178	23,378	3	-
Elections Administration and HAVA Grant	53,118	26,702	2	-
Highway Patrol	51,334	25,057	2	-
Human Resources	60,447	26,888	1	-
Indigent Health	56,004	25,995	1	-
Indigent Health Care	58,050	27,694	2	-
Information Systems	62,350	28,129	3	-
Juvenile Prob	56,775	29,421	1	-
Pct 1Deputies/Assistants/Admin	57,047	27,478	10	1
Pct2 Deputies/Assistants/Admin	57,785	27,297	10	1
Pct3 Deputies/Assistants/Admin	55,165	26,717	11	2
Pct4 Deputies/Assistants/Admin	54,593	25,383	11	1
Planning & Development	60,664	29,038	4	-
Veterans' Services	58,652	26,526	1	-
County Wide Averages	56,198	28,303	299	26

Notes

Total Compensation includes the following: Wages, Step Pay, Longevity Pay, Incentives and Allowances

Benefits include the following: Taxes, Insurance, Retirement

of Budgeted Positions: Includes filled full time positions as well as vacant, but budgeted, positions

Vacant Positions: Full time positions, budgeted to be filled at the beginning of FY2026



Navarro County, Texas
Operating Equipment "At a Glance"
For the Budget Year Ending September 30, 2026

Fund	DEPARTMENT	DESCRIPTION	NEW REPLACEMENT	ESTIMATED COST
General Fund	407 - Technology (IT)	Agri-Life Extension -1-Desktop, 2-Monitors	New	2,950
General Fund	407 - Technology (IT)	Auditor-7 - Dymo Label Printers 7 Fujitsu Desktop Scanners	New	8,000
General Fund	407 - Technology (IT)	Commissioner's Office-2 - AIO's	New	5,000
General Fund	407 - Technology (IT)	R&B Pct 1-1 Desktop W/Dust Guard	New	2,000
General Fund	407 - Technology (IT)	R&B Pct2-1 Desktop W/Dust Guard	New	2,000
General Fund	407 - Technology (IT)	R&B Pct3-2 Desktop W/Dust Guard	New	4,000
General Fund	407 - Technology (IT)	R&B Pct 1-1 Desktop W/Dust Guard	New	2,000
General Fund	407 - Technology (IT)	County Clerk-5 - Desktops	Replacement	12,500
General Fund	407 - Technology (IT)	County Judge/Court-1- Desktop & Monitor	Replacement	2,725
General Fund	407 - Technology (IT)	Courthouse-1 - TV (Basement)	Replacement	500
		District Attorney-1-NAS Back-up System 8-Laptops 6-Docking Stations 3-Desktops 9-Wireless Keyboards/Mouse 12-Monitors 7- Fujitsu Scanners 6- High-yield Printers 1-Large Capcity Shredder	Combination	36,450
General Fund	407 - Technology (IT)	District Clerk-1-Dymo Label Maker, 3-HV Label Printers, 2- Fujitsu Scanners, 8-Docking Stations, 8-Wireless Keyboard/Mouse, 18-Monitors	Combination	9,450
General Fund	407 - Technology (IT)	Ditric Judge/Court-Xerox w/scanning & Double tray 1-multi pak 64GB Jump Drives, Audio Solution for Courtroom	New	5,050
General Fund	407 - Technology (IT)	Human Resources-Adobe Pro	New	500
		Indigent Health-2 Volp Phones 1-HY Printer & Toner 1-Fujitsu Scanner 1-Laptop & Docking Station	New	5,000
General Fund	407 - Technology (IT)	Technology (IT)-Various	Combination	6,100
General Fund	407 - Technology (IT)	Jail-1-Laptop	New	1,500
General Fund	407 - Technology (IT)	JP's Courtroom-1-Laptop A/V Solution	New	7,500
		JP 1-3-LapTops & Dockinng Stations 2-Scanner Maintenance Kits	Combination	8,350
General Fund	407 - Technology (IT)	JP 2-3-LapTops & Dockinng Stations 5-Monitors 2- Xerox Printers 2-Scanner Maintenance Kits 1-Xerox HY Color Copier	Combination	9,350
General Fund	407 - Technology (IT)	JP 3-3-LapTops & Dockinng Stations 5-Monitors 2- Xerox Printers 2-Scanner Maintenance Kits	Combination	9,350
General Fund	407 - Technology (IT)	JP 4-3-LapTops, Dockinng Stations 1-Monitor 2-Scanner Maintenance Kits	Combination	8,850
General Fund	407 - Technology (IT)	Planning & Development-Receipt Software	New	5,000
General Fund	407 - Technology (IT)	Treasurer-2-Xerox HY Color Printers	Replacement	1,000
		407 - Technology (IT) Total		155,125
General Fund	421 - Agri-Life Extension	Ice Machine	New	3,000
		421 - Agri-Life Extension Total		3,000
General Fund	435 - District Court	Locking Door Mechanism	New	1,000
General Fund	435 - District Court	Locked Storage	New	500
		435 - District Court Total		1,500
General Fund	456-459 - JP's	High Capacity Shredder	New	1,000
		456-459 - JP's Total		1,000
General Fund	495 - Auditor	Chairs, Scanning Desk	Replacement	4,500
		495 - Auditor Total		4,500
General Fund	512 - Jail	12 - Computer & Monitors	Replacement	13,600
		512 - Jail Total		13,600
General Fund	554 - Constable	Vest, Equipment	Replacement	3,500
		554 - Constable Total		3,500
General Fund	555 - Constable Deputy	Camera System	Recurring	3,510
		555 - Constable Deputy Total		3,510
General Fund	560 - Sheriff Office	Body Armor	Replacement	26,026
General Fund	560 - Sheriff Office	Ballistic Shields	Replacement	3,100
		560 - Sheriff Office Total		29,126
General Fund	561 - Communications	Radio Communication Equipment	Replacement	2,875
General Fund	561 - Communications	2 ton Minisplit A/C Unit	Replacement	3,125
		561 - Communications Total		6,000
General Fund	568 - Emergency Management	Antenna for Kerens	Replacement	2,000
General Fund	568 - Emergency Management	Xerox Copier/Printer	New	1,500
		568 - Emergency Management Total		3,500
General Fund Total				224,361



Navarro County, Texas
Operating Equipment "At a Glance"
For the Budget Year Ending September 30, 2026

Fund	DEPARTMENT	DESCRIPTION	NEW REPLACEMENT	ESTIMATED COST
Road and Bridge Fund	211 - Precinct 1	Maintenance Equipment	Replacement	5,000
	211 - Precinct 1 Total			5,000
Road and Bridge Fund	212 - Precinct 2	Maintenance Equipment	Replacement	5,000
	212 - Precinct 2 Total			5,000
Road and Bridge Fund	213 - Precinct 3	Maintenance Equipment	Replacement	5,000
	213 - Precinct 3 Total			5,000
Road and Bridge Fund	214 - Precinct 4	Maintenance Equipment	Replacement	5,000
	214 - Precinct 4 Total			5,000
Road and Bridge Fund Total				20,000
Grand Total				244,361



Navarro County, Texas
Capital Requests "At a Glance"
For the Budget Year Ending September 30, 2026

Fund	TYPE	DEPARTMENT	DESCRIPTION	NEW REPLACEMENT	ESTIMATED COST
General Fund	Capital Equipment	402 - Planning & Development	Vehicle - Truck	Replacement	60,000
		402 - Planning & Development Total			60,000
General Fund	Capital Equipment	406 - Non-Departmental	Renovation	Design/Layout of Future Jail	350,000
General Fund	Capital Equipment	406 - Non-Departmental	Air Conditioning Repairs	Replacement	150,000
General Fund	Capital Equipment	406 - Non-Departmental	Restoration	Replacement (Windows)	350,000
		406 - Non-Departmental Total			850,000
General Fund	Capital Equipment	411 - Annex - 601 N 13th St	Improvements	New/Improve	150,000
		411 - Annex - 601 N 13th St Total			150,000
General Fund	Capital Equipment	412 - Annex - North Main	Improvements	New & Replacements	120,000
		412 - Annex - North Main Total			120,000
General Fund	Capital Equipment	512 - Jail	Vehicle - Transpot Van w/equipment&graphics	Replacement	64,350
General Fund	Capital Equipment	512 - Jail	A/C Units	Replacement	87,100
		512 - Jail Total			151,450
General Fund	Capital Equipment	560 - Sheriff Office	1 - CID Vehicle	Replacement	68,500
General Fund	Capital Equipment	560 - Sheriff Office	3 - Patrol Vehicles	Replacement	284,143
General Fund	Capital Equipment	560 - Sheriff Office	Body Cams	Replacement	200,000
General Fund	Capital Equipment	560 - Sheriff Office	Back-up Storage	Replacement	75,579
General Fund	Capital Equipment	560 - Sheriff Office	Server	Replacement	15,884
		560 - Sheriff Office Total			644,105
General Fund	Capital Equipment	568 - Emergency Management	WX Station - Rice	New & Replacements	6,300
General Fund	Capital Equipment	568 - Emergency Management	Vehicle - Tahoe w/Equipment	New	80,000
		568 - Emergency Management Total			86,300
		Capital Equipment Total			2,061,855
General Fund Total					2,061,855
Road and Bridge Fund	Capital Equipment	211 - Precinct 1	Brush Cutter W/Attachment	New	35,000
Road and Bridge Fund	Capital Equipment	211 - Precinct 1	Tractor W/Attachment	New	115,000
		211 - Precinct 1 Total			150,000
Road and Bridge Fund	Capital Equipment	212 - Precinct 2	Skid Steer	New	173,000
Road and Bridge Fund	Capital Equipment	212 - Precinct 2	2 Vehcles	Replacement	70,000
		212 - Precinct 2 Total			243,000
Road and Bridge Fund	Capital Equipment	213 - Precinct 3	Wood Chopper	New	25,000
Road and Bridge Fund	Capital Equipment	213 - Precinct 3	Back Hoe	Replacement	90,000
		213 - Precinct 3 Total			115,000
Road and Bridge Fund	Capital Equipment	214 - Precinct 4	1 Vehicle	Replacement	60,000
Road and Bridge Fund	Capital Equipment	214 - Precinct 4	Grader	Replacement	170,000
Road and Bridge Fund	Capital Equipment	214 - Precinct 4	Tractor/Mower	Replacement	120,000
		214 - Precinct 4 Total			350,000
		Capital Equipment Total			858,000
Road and Bridge Fund Total					858,000
Special Revenue Funds	Capital Equipment	960 - Sheriff Seizure	1 - CID Vehicle W/Equipment	New	68,500
		960 - Sheriff Seizure Total			68,500
Special Revenue Funds	Capital Equipment	975 - DA Forfeiture	Equipment, Trailer	New	20,000
		975 - DA Forfeiture Total			20,000
		Capital Equipment Total			88,500
Special Revenue Funds Total					88,500
Road and Bridge Fund	Capital Improvements	495 - Auditor	Office Electrical Work	Replacement	8,000
		495 - Auditor Total			8,000
Road and Bridge Fund	Capital Improvements	212 - Precinct 2	Bridge replacement	Replacement	95,000
		212 - Precinct 2 Total			95,000
Road and Bridge Fund	Capital Improvements	214 - Precinct 4	Barn	Replacement	100,000
		214 - Precinct 4 Total			100,000
		Capital Improvements Total			203,000
Road and Bridge Fund Total					203,000
Grand Total					3,211,355

