# Navarro Independent School District

# 2026-2027
# Proposed Budget

August 31, 2026



FINAL COPY

# NAVARRO ISD
# GENERAL FUND

**Estimates**

Enrollment Growth (
94.0% Projected Enrollment
9% Increase in Tax Values for Yrs 2-5
Plus 250 New Homes
98.8% Tax Collections

| | | CURRENT | | YEAR 1 | YEAR 2 | YEAR 3 | YEAR 4 | YEAR 5 |
|---|---|---|---|---|---|---|---|---|
| | | Enrollment | 3,045 | 3,379 | 3,709 | 4,041 | 4,336 | 4,635 |
| | @ 0.7228<br>2024-25<br>FINAL REV/EXP | @ 0.7228<br>2025-26<br>ORIGINAL<br>BUDGET | @ 0.7228<br>2025-26<br>PROJECTED<br>REV/EXP | @ 0.6687<br>2026-27<br>ESTIMATED<br>BUDGET | @ 0.6627<br>2027-28<br>ESTIMATED<br>BUDGET | @ 0.6567<br>2028-29<br>ESTIMATED<br>BUDGET | @ 0.6509<br>2029-30<br>ESTIMATED<br>BUDGET | @ 0.6451<br>2030-31<br>ESTIMATED<br>BUDGET |
| REVENUES | **30,945,848** | 35,367,911 | 36,286,512 | 40,582,828 | 44,620,781 | 47,786,429 | 51,254,820 | 54,090,659 |
| - Reduced Federal Revenue | | | | | | | | |
| - Reduced Tax Revenue | | | | | | | | |
| + Additional Local Revenue | | | 583,323 | | | | | |
| + Additional State Aid (Prior Years) | | - | 1,195,600 | - | | | | |
| - TIA Funding | - | | 415,000 | - | | | | |
| **TOTAL REVENUES** | **30,945,848** | **35,367,911** | **38,480,435** | **40,582,828** | **44,620,781** | **47,786,429** | **51,254,820** | **54,090,659** |
| | | | | | | | | |
| EXPENDITURES | **28,970,951** | 28,962,800 | 35,008,825 | 35,008,825 | 40,575,355 | 44,480,220 | 47,707,559 | 51,167,967 |
| - Salary Change | | | 333,000 | - | | | | |
| - Salary Change (3% Years 1,2&4, 2% Years 3&5) | | 2,450,000 | 288,000 | 818,190 | 918,048 | 675,393 | 1,097,482 | 789,605 |
| - Stipend Adjustments/Substitute | | 50,000 | | 117,000 | | | | |
| - Additional Teachers/Staff Changes | | 1,647,800 | | 2,393,420 | 2,250,000 | 1,800,000 | 1,800,000 | 1,800,000 |
| - Reserve Positions | | 375,000 | | 241,500 | | | | |
| - Increase TRS/Medicare | | 246,478 | 26,400 | 355,561 | 264,717 | 227,635 | 261,900 | 249,745 |
| - Increase Health Ins Contribution | | 89,000 | | 111,000 | 122,100 | 134,310 | 141,026 | 148,077 |
| - Increase Workders' Compensation | | 33,000 | | 15,000 | | | | |
| - Teacher Resident Program/Mentor/TIA | | | 396,500 | 599,000 | - | - | - | - |
| - Increase Security | | 85,000 | - | 60,000 | 60,000 | | | |
| - Increase Other Expenses | | 444,747 | | 529,105 | 250,000 | 250,000 | 100,000 | 100,000 |
| - Increase For GCAD Costs | | 40,000 | - | 61,000 | 40,000 | 40,000 | | |
| - Increase - Insurance | | 125,000 | - | 175,000 | 125,000 | 75,000 | 25,000 | 25,000 |
| - Capital Expenditures Increase | | 335,000 | 28,520 | (100,000) | (150,000) | | | |
| - Increase - Utilities | | 125,000 | - | 150,000 | 25,000 | 25,000 | 35,000 | |
| - Prior Year Expenses | | | - | | | | | |
| - Decrease in Debt Service | | | | (54,511) | | | | |
| - Decrease in Overall Expenses | | | (1,431,076) | | | | | |
| - Net Increase - Technology | | | 165,469 | 95,265 | | | | |
| **TOTAL EXPENDITURES** | **28,970,951** | **35,008,825** | **34,815,638** | **40,575,355** | **44,480,220** | **47,707,559** | **51,167,967** | **54,280,393** |
| | | | | | | | | |
| **EXCESS / (DEFICIT)** | **1,974,897** | **359,086** | **3,664,797** | **7,473** | **140,561** | **78,870** | **86,854** | **(189,735)** |
| | | | | | | | | |
| PRIOR YEAR FUND BALANCE | **13,591,561** | 15,566,458 | 15,566,458 | 19,231,255 | 19,238,728 | 19,379,289 | 19,458,160 | 19,545,013 |
| | | | | | | | | |
| FUND BALANCE | | | | | | | | |
| - Committed Fund Balance-Construction | | **703,938** | 703,938 | 703,938 | | | | |
| - Committed Fund Balance -Capital | | **1,450,726** | 1,450,726 | 1,450,726 | | | | |
| - Nonspendable Fund Balance | | **21,365** | 21,365 | 21,365 | | | | |
| - Undesignated Fund Balance | | **11,415,532** | 11,415,532 | 17,076,591 | 19,379,289 | 19,458,160 | 19,545,013 | 19,355,279 |
| - Budget Increase-Committed Funds | | | | | | | | |
| | | | | | | | | |
| **TOTAL FUND BALANCE** | **15,566,458** | **15,925,544** | **19,231,255** | **19,238,728** | **19,379,289** | **19,458,160** | **19,545,013** | **19,355,279** |
| **# Months Budget In Fund Balance** | | | **6.6** | **5.7** | **5.2** | **4.9** | **4.6** | **4.3** |
| | | | | **SOLVENT** | | | | |

9% Incease in Tax Values for
Yrs 2-5 Plus 250 New Homes
98.8% Tax Collections

# NAVARRO ISD
## Interest & Sinking Fund

*Estimates*

| | | CURRENT | | YEAR 1 | YEAR 2 | YEAR 3 | YEAR 4 | YEAR 5 |
|---|---|---|---|---|---|---|---|---|
| | @ 0.415 | @ 0.5 | @ 0.5 | @ 0.5 | @ 0.5 | @ 0.5 | @ 0.5 | @ 0.5 |
| | 2024-25 | 2025-26 | 2025-26 | 2026-27 | 2027-28 | 2028-29 | 2029-30 | 2030-31 |
| | FINAL REV/EXP | ORIGINAL BUDGET | PROJECTED REV/EXP | ESTIMATED BUDGET | ESTIMATED BUDGET | ESTIMATED BUDGET | PROJECTED REV/EXP | ESTIMATED BUDGET |
| 571X - LOCAL TAX REVENUE | **8,245,061** | 9,298,798 | 9,150,000 | 10,515,049 | 11,569,513 | 12,769,871 | 14,079,514 | 15,508,389 |
| 57XX - OTHER LOCAL REVENUE | **192,651** | 25,000 | 200,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 58XX - STATE FUNDING | **923,022** | 1,481,655 | 1,481,656 | 1,700,000 | 1,638,578 | 1,486,686 | 1,382,086 | 1,382,086 |
| **TOTAL REVENUES** | **9,360,734** | **10,805,453** | **10,831,656** | **12,265,049** | **13,258,091** | **14,306,557** | **15,511,600** | **16,940,475** |
| 651X - PRINCIPAL | **2,305,000** | 1,620,000 | 1,620,000 | 1,180,000 | 2,000,000 | 1,985,000 | 2,205,000 | 2,520,000 |
| 652X - INTEREST | **6,872,674** | 9,140,453 | 9,106,452 | 9,194,569 | 9,139,128 | 9,074,113 | 9,014,851 | 8,952,788 |
| 659X - OTHER DEBT FEES | **-** | 10,000 | 4,576 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 65XX - NEW DEBT COST | | | | 1,860,000 | 2,500,000 | 3,300,000 | 4,220,000 | 5,460,000 |
| **TOTAL EXPENDITURES** | **9,177,674** | **10,770,453** | **10,731,028** | **12,244,569** | **13,649,128** | **14,369,113** | **15,449,851** | **16,942,788** |
| 79XX - DEBT ISSUED | | | - | | | | | |
| 89XX - OTHER USES | | | - | | | | | |
| **TOTAL OTHER SOURCES** | - | - | - | - | - | - | - | - |
| PRIOR YEAR FUND BALANCE | 1,859,871 | | | | | | | |
| **EXCESS / (DEFICIT)** | **183,060** | **35,000** | **100,628** | **20,480** | **(391,037)** | **(62,556)** | **61,749** | **(2,313)** |
| **TOTAL FUND BALANCE** | **2,042,931** | **2,077,931** | **2,143,559** | **2,164,039** | **1,773,002** | **1,710,445** | **1,834,751** | **1,708,133** |

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# NAVARRO ISD
## Child Nutrition Services

**Estimates**

| | | CURRENT | | YEAR 1 | YEAR 2 | YEAR 3 | YEAR 4 | YEAR 5 |
|---|---|---|---|---|---|---|---|---|
| | **2024-25** | **2025-26** | **2025-26** | **2026-27** | **2027-28** | **2028-29** | **2029-30** | **2030-31** |
| | **FINAL REV/EXP** | **ORIGINAL BUDGET** | **PROJECTED REV/EXP** | **ESTIMATED BUDGET** | **ESTIMATED BUDGET** | **ESTIMATED BUDGET** | **ESTIMATED BUDGET** | **ESTIMATED BUDGET** |
| 57XX - OTHER LOCAL REVENUE | 719,489 | 731,850 | 676,000 | 798,857 | 877,005 | 955,389 | 1,025,143 | 1,095,961 |
| 58XX - STATE REVENUE | 60,620 | 68,355 | 89,000 | 83,214 | 91,354 | 99,519 | 106,785 | 114,162 |
| 59XX - FEDERAL REVENUE | 1,149,539 | 1,232,733 | 1,224,000 | 1,320,334 | 1,449,495 | 1,579,047 | 1,694,334 | 1,811,380 |
| 79XX - OTHER FINANCING | | | | | | | | |
| **TOTAL REVENUES** | **1,929,648** | **2,032,938** | **1,989,000** | **2,202,405** | **2,417,854** | **2,633,955** | **2,826,263** | **3,021,503** |
| 61XX - PAYROLL COSTS | 679,404 | 818,953 | 785,000 | 951,512 | 1,055,057 | 1,126,709 | 1,160,510 | 1,195,325 |
| 62XX - CONTRACTED SERVICES | 36,051 | 49,440 | 45,000 | 49,500 | 52,000 | 56,700 | 60,700 | 64,900 |
| 63XX - SUPPLIES & MATERIALS | 945,071 | 1,125,599 | 1,033,486 | 1,192,738 | 1,309,417 | 1,426,449 | 1,530,595 | 1,636,330 |
| 64XX - OTHER OPERATING EXP | 5,342 | 8,755 | 10,000 | 8,755 | 9,200 | 10,000 | 10,700 | 11,400 |
| 65XX - DEBT SERVICE | | | | | | | | |
| 66XX - CAPITAL EQUIPMENT | 15,101 | 60,000 | 25,653 | - | - | | | |
| **TOTAL EXPENDITURES** | **1,680,969** | **2,062,747** | **1,899,139** | **2,202,505** | **2,425,674** | **2,619,858** | **2,762,505** | **2,907,955** |
| PRIOR YEAR FUND BALANCE | 597,646 | | | | | | | |
| **EXCESS / (DEFICIT)** | **248,679** | **(29,809)** | **89,861** | **(100)** | **(7,820)** | **14,098** | **63,758** | **113,548** |
| FUND BALANCE | | | | | | | | |
| - Undesignated Fund Balance | | | | | | | | |
| **TOTAL FUND BALANCE** | **846,325** | **816,516** | **936,186** | **936,086** | **928,267** | **942,364** | **1,006,122** | **1,119,670** |

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# NAVARRO ISD
# 2026-2027 GENERAL FUND
## Proposed Changes

| | | |
|---|---|---|
| **Original 2025-26 Budget:** | | **35,008,825** |
| | | |
| **61XX Payroll costs** | | |
| Salary Change | 818,190 | |
| Increase in Health Care Contribution | 111,000 | |
| Stipend/Substitute/Salary Adjustments | 117,000 | |
| Additional Salary-New Teachers/Staff | 2,393,420 | |
| Reserve Positions | 241,500 | |
| Teacher Resident Program / TIA | 542,000 | |
| Increase Workers' Compensation | 15,000 | |
| Increase in TRS/Medicare | 355,561 | |
| Mentorship program | 57,000 | |
| Total change in Payroll costs | | 4,650,671 |
| | | |
| **62XX Contracted Services:** | | |
| TIA Fees | 30,400 | |
| Tax Appraisal | 61,000 | |
| Elections & Demographic Services | 40,000 | |
| Fine Arts | 20,000 | |
| Security | 60,000 | |
| Prof Services - Legal, Audit, OT, PT | 87,740 | |
| Utilities | 150,000 | |
| ESC Services | 20,300 | |
| Copiers/Printers | 13,915 | |
| Transportation Contracted Services | 30,610 | |
| Technology | 53,365 | |
| Misc Cont Svcs | 67,735 | |
| Total change in Contracted Services | | 635,065 |
| | | |
| **63XX General Supplies** | | |
| General Supplies - Instructional | 95,264 | |
| General Supplies - Transportation | 40,470 | |
| General Supplies - Maintenance/Custodial | 12,500 | |
| General Supplies - Technology Equipment/Software | 41,900 | |
| General Supplies - Library | 5,028 | |
| General Supplies - Co-Curricular | 23,180 | |
| General Suppies - Other | 6,750 | |
| | - | |
| Total change in General Supplies | | 225,092 |
| | | |
| **64XX Other Operating Expenses** | | |
| Property & Casualty Ins | 175,000 | |
| Travel & Sub - Overall Change | 28,908 | |
| Misc Opr Exp | 6,305 | |
| | - | |
| Total change in Other Operating Expenses | | 210,213 |
| | | |
| **65XX Debt Service Expenses** | | |
| Changes in Principal / Interest - 2011 Paid Off 2025-26 | (54,511) | |
| Total change in Debt Service Expenses | | (54,511) |
| | | |
| **66XX Capital Equipment Expenses** | | |
| Capital Equip - Portable Move | 150,000 | |
| Capital Equip - Maintenance Trucks | | |
| Capital Equip - Baseball Field | (250,000) | |
| Capital Equip - Net Changes | | |
| Total change in Capital Equipment Expenses | | (100,000) |
| | | |
| **Proposed Budget 26-27** | | **40,575,355** |

# NAVARRO ISD
## 2026-2027 GENERAL FUND

| Major Object | 6100 Payroll | 6200 Contracted Services | 6300 Supplies & Materials | 6400 Other Operating Exp | 6500 Debt Service | 6600 Capital Outlay | Total | % by Function |
|---|---|---|---|---|---|---|---|---|
| 11 - Instruction | 21,281,443 | 760,800 | 1,524,950 | 108,150 | | 62,000 | **23,737,343** | 58.50% |
| 12 - Inst Res & Media | 371,824 | 40,100 | 58,168 | 4,300 | | | **474,392** | 1.17% |
| 13 - Inst Staff Dev/Stu Prgm | - | 142,750 | 4,500 | 34,900 | | | **182,150** | 0.45% |
| 21 - Instructin Leadership | 538,448 | 27,100 | 8,700 | 9,500 | | | **583,748** | 1.44% |
| 23 - Campus Administration | 1,830,973 | 20,100 | 22,400 | 28,000 | | | **1,901,473** | 4.69% |
| 31 - Guidance & Counseling | 893,314 | 105,800 | 99,300 | 9,900 | | | **1,108,314** | 2.73% |
| 33 - Health Services | 315,453 | 3,900 | 22,900 | 1,200 | | | **343,453** | 0.85% |
| 34 - Student Transportation | 1,155,420 | 376,000 | 245,100 | (93,550) | | 75,000 | **1,757,970** | 4.33% |
| 35 - Food Service | - | | | | | | **-** | 0.00% |
| 36 - CoCurr/Extra Activity | 792,113 | 120,000 | 200,100 | 382,550 | | - | **1,494,763** | 3.68% |
| 41 - General Administration | 1,284,793 | 351,700 | 43,400 | 128,800 | | | **1,808,693** | 4.46% |
| 51 - Plant Maint & Operations | 2,271,245 | 1,411,930 | 284,200 | 527,600 | | 288,880 | **4,783,855** | 11.79% |
| 52 - Security & Monitoring | | 527,860 | 9,000 | 1,000 | | - | **537,860** | 1.33% |
| 53 - Data Processing | 795,648 | 237,800 | 165,500 | 22,000 | | 41,200 | **1,262,148** | 3.11% |
| 61 - Community Service | | 5,300 | 13,800 | 5,700 | | | **24,800** | 0.06% |
| 71 - Debt Service | | | | | 153,393 | | **153,393** | 0.38% |
| 81 - Capital Improvements | | | | | | - | **-** | 0.00% |
| 99 - Pmts to Other Gov't | | 421,000 | | | | | **421,000** | 1.04% |
| | **31,530,674** | **4,552,140** | **2,702,018** | **1,170,050** | **153,393** | **467,080** | **40,575,355** | 100.00% |
| **% by Major Object** | 78% | 11% | 7% | 3% | 0% | 1% | 100% | |

# NAVARRO ISD
# 2026-2027 GENERAL FUND
## By Function

| FUNCTION | 2024-25 ACTUALS | 2025-26 ORIGINAL BUDGET | 2025-26 AMENDED BUDGET | 2025-26 PROJECTED REV / EXP | 2026-27 PROPOSED BUDGET |
|---|---|---|---|---|---|
| 571X - LOCAL TAX REVENUE | 12,992,056 | 13,805,177 | 13,805,177 | 13,275,000 | 13,862,613 |
| 57XX - OTHER LOCAL REVENUE | 860,522 | 384,000 | 384,000 | 1,497,500 | 420,500 |
| 58XX - STATE FUNDING | 17,044,335 | 21,178,734 | 22,818,714 | 23,674,000 | 26,299,715 |
| 59XX - FEDERAL FUNDING | 24,538 | - | - | 9,617 | - |
| 7XXX -OTHER INCOME | 24,397 | | 23,814 | 24,318 | |
| **TOTAL REVENUES** | **30,945,848** | **35,367,911** | **37,031,705** | **38,480,435** | **40,582,828** |
| | | | | | |
| 11 - INSTRUCTION | 17,667,152 | 20,182,980 | 21,435,634 | 20,885,716 | 23,737,343 |
| 12 - MEDIA | 369,662 | 457,320 | 461,445 | 425,384 | 474,392 |
| 13- CURRICULUM | 54,781 | 153,060 | 165,540 | 101,034 | 182,150 |
| 21 - INSTRUCTINAL ADMIN | 377,063 | 492,366 | 506,896 | 545,411 | 583,748 |
| 23 - SCHOOL LEADERSHIP | 1,350,432 | 1,778,399 | 1,803,749 | 1,729,527 | 1,901,473 |
| 31 - GUIDANCE & COUNSELING | 727,612 | 1,003,393 | 1,030,393 | 899,648 | 1,108,314 |
| 33 - HEALTH SERVICES | 253,284 | 333,352 | 333,852 | 281,750 | 343,453 |
| 34 - PUPIL TRANSPORTATION | 1,264,287 | 1,530,437 | 1,642,069 | 1,534,900 | 1,757,970 |
| 35 - FOOD SERVICES | - | - | | - | - |
| 36 - COCURRICULAR | 1,101,755 | 1,378,671 | 1,398,821 | 1,187,216 | 1,494,763 |
| 41 - GENERAL ADMINISTRATION | 1,255,674 | 1,548,071 | 1,711,161 | 1,377,506 | 1,808,693 |
| 51 - PLANT MAINTENANCE | 2,867,212 | 4,122,807 | 4,333,556 | 3,921,465 | 4,783,855 |
| 52 - SECRUITY & MONITORING | 382,416 | 477,560 | 477,560 | 319,893 | 537,860 |
| 53 - DATA PROCESSING | 802,577 | 958,495 | 1,175,893 | 1,045,838 | 1,262,148 |
| 61 - COMMUNITY SERVICE | 12,490 | 24,010 | 24,010 | 23,912 | 24,800 |
| 71 - DEBT SERVICE | 206,619 | 207,904 | 207,904 | 206,702 | 153,393 |
| 81 - CAPITAL IMPROVEMENTS | 14,270 | - | - | - | - |
| 99 - PMTS TO OTHER GOV'T | 263,665 | 360,000 | 360,000 | 329,736 | 421,000 |
| | | | | | |
| **TOTAL EXPENDITURES** | **28,970,951** | **35,008,825** | **37,068,483** | **34,815,638** | **40,575,355** |
| PRIOR YEAR FUND BALANCE | 13,591,561 | | | | |
| **EXCESS / (DEFECIT)** | **1,974,897** | **359,086** | **(36,778)** | **3,664,797** | **7,473** |
| | | | | | |
| **TOTAL FUND BALANCE** | **15,566,458** | **15,925,544** | **15,529,680** | **19,231,255** | **19,238,728** |

**SOLVENT**

# NAVARRO ISD
# 2026-2027
## Interest & Sinking Fund
### By Function

| OBJECT | 2024-25 ACTUALS | 2025-26 ORIGINAL BUDGET | 2025-26 AMENDED BUDGET | 2025-26 PROJECTED REV / EXP | 2026-27 PROPOSED BUDGET |
|---|---|---|---|---|---|
| 571X - LOCAL TAX REVENUE | 8,245,061 | 9,298,798 | 9,298,798 | 9,150,000 | 10,515,049 |
| 57XX - OTHER LOCAL REVENUE | 192,651 | 25,000 | 25,000 | 200,000 | 50,000 |
| 58XX - STATE FUNDING - EDA | 923,022 | 1,481,655 | 1,481,655 | 1,481,656 | 1,700,000 |
| 58XX - STATE FUNDING - IFA | | | | | |
| **TOTAL REVENUES** | **9,360,734** | **10,805,453** | **10,805,453** | **10,831,656** | **12,265,049** |
| | | | | | |
| 71 - DEBT SERVICE | 9,177,674 | 10,770,453 | 10,770,453 | 10,731,028 | 12,244,569 |
| **TOTAL EXPENDITURES** | **9,177,674** | **10,770,453** | **10,770,453** | **10,731,028** | **12,244,569** |
| | | | | | |
| 79XX/89XX OTHER USES | - | | - | - | - |
| **TOTAL OTHER** | **-** | **-** | **-** | **-** | **-** |
| | | | | | |
| PRIOR YEAR FUND BALANCE | 1,859,871 | | | | |
| **EXCESS / (DEFECIT)** | **183,060** | **35,000** | **35,000** | **100,628** | **20,480** |
| | | | | | |
| **TOTAL FUND BALANCE** | **2,042,931** | **2,077,931** | **2,077,931** | **2,143,559** | **2,164,039** |

**SOLVENT**

# NAVARRO ISD
# 2025-2026
## CHILD NUTRITION SERVICES
### By Function

| FUNCTION | 2024-25 ACTUALS | 2025-26 ORIGINAL BUDGET | 2025-26 AMENDED BUDGET | 2025-26 PROJECTED REV / EXP | 2026-27 PROPOSED BUDGET |
|---|---|---|---|---|---|
| 57XX - LOCAL REVENUE | 719,489 | 731,850 | 731,850 | 676,000 | 798,857 |
| 58XX - STATE REVENUE | 60,620 | 68,355 | 83,545 | 89,000 | 83,214 |
| 59XX - FEDERAL PROGRAM | 1,149,539 | 1,232,733 | 1,232,733 | 1,224,000 | 1,320,334 |
| **TOTAL REVENUES** | **1,929,648** | **2,032,938** | **2,048,128** | **1,989,000** | **2,202,405** |
| | | | | | |
| 35 - FOOD SERVICES | 1,673,546 | 2,046,747 | 2,085,592 | 1,890,318 | 2,186,505 |
| 51 - MAINTENANCE & REPAIR | 7,423 | 16,000 | 16,000 | 8,821 | 16,000 |
| **TOTAL EXPENDITURES** | **1,680,969** | **2,062,747** | **2,101,592** | **1,899,139** | **2,202,505** |
| | | | | | |
| PRIOR YEAR FUND BALANCE | 597,646 | | | | |
| **EXCESS / (DEFICIT)** | **248,679** | **(29,809)** | **(53,464)** | **89,861** | **(100)** |
| **TOTAL FUND BALANCE** | **846,325** | **816,516** | **792,861** | **936,186** | **936,086** |

**SOLVENT**

# OMA Taxpayer Impact Statement

(Pursuant to Texas Government Code Section 551.043(c)(2))

## NAVARRO ISD

Tax Year 2026

| Fiscal Year (Tax Year) | Median-Valued Homestead | Tax Rate per $100 of Value | Estimated Property Tax Bill |
|---|---|---|---|
| FY 2025-2026 (TY 2025) | **$158,943** | **$1.22280**<br>Adopted 2025 Tax Rate | **$1,943.56**<br>$158,943 / $100 x $1.22280 |
| FY 2026-2027 (TY 2026) | **$149,427** | **$1.16870**<br>Proposed 2026 Tax Rate based on proposed budget for 2026-2027 | **$1,746.35**<br>$149,427 / $100 x $1.16870 |

# 2026 Tax Rate Calculation Worksheet

Form 50-859

## School Districts without Chapter 313 and JETI Agreements

Navarro Independent School District
School District's Name

830-372-1930
Phone *(area code and number)*

6450 N State Hwy 123, Seguin, TX, 78155
School District's Address, City, State, ZIP Code

https://www.navarroisd.us/
School District's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest.The designated officer or employee shall submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations or comply with certain Tax Code notice requirements. School districts are required to provide notice regarding tax rate calculations pursuant to Education Code Chapter 44.

This worksheet is for **school districts without Tax Code Chapter 313 or Government Code Chapter 403, Subchapter T, Texas Jobs, Energy, Technology, and Innovation Act (JETI) agreements only.** School districts that have a Chapter 313 or JETI agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 and JETI Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form. Use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts or Water Districts*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation. [1] Source materials must contain data for all worksheets used.

Insert hyperlink:

Source Documents — click to view index

## SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (NNR) tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate | |
|---|---|---|---|
| 1. | **Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). [2] | $ 1,935,348,929 | Source |
| 2. | **Prior year tax ceilings.** Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. [3] | $ 162,497,701 | Source |
| 3. | **Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1. | $ 1,772,851,228 | |
| 4. | **Prior year total adopted tax rate**. | $ 1.2228 /$100 | Source |
| 5. | **Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.** | | |
| | A. **Original prior year ARB values:** ........ $ 0 | | Source |
| | B. **Prior year values resulting from final court decisions:** ........ – $ 0 | | Source |
| | C. **Prior year value loss.** Subtract B from A. [4] | $ 0 | |

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|---|---|---|
| 6. | **Prior year taxable value subject to an appeal under Chapter 42, as of July 25.**<br>**A. Prior year ARB certified value:** . . . . . . $ 630,000 Source<br>**B. Prior year disputed value:** . . . . . . – $ 630,000 Source<br>**C. Prior year undisputed value.** Subtract B from A. [5] | $ 0 |
| 7. | **Prior year Chapter 42-related adjusted values.** Add Line 5 and 6. | $ 0 |
| 8. | **Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7. | $ 1,772,851,228 |
| 9. | **Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year.** Enter the prior year value of property in deannexed territory. [6] | $ 0 Source |
| 10. | **Prior year taxable value lost because property first qualified for an exemption in the current year.** If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.<br>**A. Absolute exemptions.** Use prior year market value: . . . . . . $ 1,220,777 Source<br>**B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value:. . + $ 95,088,888 Source<br>**C. Value loss.** Add A and B. [7] | $ 96,309,665 |
| 11. | **Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year.<br>**A. Prior year market value.** . . . . . . $ 0 Source<br>**B. Current year productivity or special appraised value:** . . . . . . - $ 0 Source<br>**C. Value loss.** Subtract B from A. [8] | $ 0 |
| 12. | **Total adjustments for lost value.** Add Lines 9, 10C and 11C. | $ 96,309,665 |
| 13. | **Adjusted prior year taxable value.** Subtract Line 12 from Line 8. | $ 1,676,541,563 |
| 14. | **Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100. | $ 20,500,750 |
| 15. | **Taxes refunded for years preceding prior year.** Enter the amount of taxes refunded by the district for tax years preceding the prior year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [9] | $ 864,979 Source |
| 16. | **Adjusted prior year levy with refunds.** Add Line 14 and Line 15. [10]<br>Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in the prior year from the result. | $ 21,365,729 |

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.012(13)
[10] Tex. Tax Code §26.012(13)

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|---|---|---|
| 17. | **Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled.[11]<br>**A. Certified values.**[12] . . . . . $ 2,156,958,862 Source<br>**B. Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: . . . . . - $ 0 Source<br>**C. Total current year value.** Subtract B from A. | $ 2,156,958,862 |
| 18. | **Total value of properties under protest or not included on certified appraisal roll.**[13]<br>**A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.[14] . . . . . $ 77,260,183 Source<br>**B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser givesschool districts a list of those taxable properties that the chief appraiser knows about but are not included in theappraisal roll certification. These properties are also not on the list of properties that are still under protest. On thislist of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll.[15] . . . . . + $ 0 Source<br>**C. Total value under protest or not certified.** Add A and B. | $ 77,260,183 |
| 19. | **Current year tax ceilings.** Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.[16] | $ 171,720,079 Source |
| 20. | **Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation.[17] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[18] If completing this section, the taxing unit must include supporting documentation in Section 6.[19] Taxing units that are not affected, enter 0. | $ 0 Source |
| 21. | **Current year total taxable value.** Add Lines 17C and 18C. Subtract Lines 19 and 20.[20] | $ 2,062,498,966 |
| 22. | **Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed by the school district. | $ 0 Source |
| 23. | **Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, of the prior year, and be located in a new improvement. | $ 145,255,356 Source |
| 24. | **Total adjustments to the current year taxable value.** Add lines 22 and 23. | $ 145,255,356 |
| 25. | **Adjusted current year taxable value.** Subtract line 24 from line 21. | $ 1,917,243,610 |
| 26. | **Current year NNR tax rate.** Divide line 16 by line 25 and multiply by $100. | $ 1.1144 /$100 |

[11] Tex. Tax Code §§26.012 and 26.04(c-2)
[12] Tex. Tax Code §26.012(6)
[13] Tex. Tax Code §26.01(c) and (d)
[14] Tex. Tax Code §26.01(c)
[15] Tex. Tax Code §26.01(d)
[16] Tex. Tax Code §26.012(6)(B)
[17] Tex Tax Code §§26.012(6)(C) and 26.012(1-b)
[18] Tex Tax Code §26.012(1-a)
[19] Tex Tax Code §26.04(d-3)
[20] Tex Tax Code §26.012(6)

## Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.[21]

## SECTION 2: Maximum Compressed, Enrichment and Debt Tax Rate Worksheet

This section calculates three components of the voter-approval tax rate:

1. **Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per $100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment. [22]
2. **Enrichment Tax Rate:** [23] A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than $0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression. [24]
3. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward the school district's debt service for the current year. [25] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service. [26]

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election. [27] Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the *declaration without conducting an efficiency audit.* [28] Districts should review information from TEA when calculating their voter-approval tax rate.

| Line | MCR, Enrichment and Debt Tax Rate Worksheet | Amount/Rate |
|---|---|---|
| 27. | **Current year maximum compressed tax rate (MCR).** TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. [29] | $ 0.5628 /$100 Source |
| 28. | **Current year enrichment tax rate.** Enter the greater of A and B. [30]<br>A. Enter the district's prior year enrichment tax rate . . . . . $ 0.1059 /$100<br>B. $0.05 per $100 of taxable value . . . . . $ 0.0500 /$100 | $ 0.1059 /$100 Source |
| 29. | **Current year maintenance and operations (M&O) tax rate.** Add Lines 27 and 28.<br>Note: M&O tax rate may not exceed the sum of $0.17 and the district's maximum compressed rate.[31] | $ 0.6687 /$100 |
| 30. | **Total current year debt to be paid with property tax revenue.**<br>Debt means the interest and principal that will be paid on debts that:<br>(1) Are paid by property taxes;<br>(2) Are secured by property taxes;<br>(3) Are scheduled for payment over a period longer than one year; and<br>(4) Are not classified in the school district's budget as M&O expenses.<br>A. **Debt** includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [32]<br>Enter debt amount: . . . . . $ 11,014,155 Source<br>B. Subtract **unencumbered fund amount** used to reduce total debt. . . . . – $ 0 Source<br>C. Subtract **state aid** received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. . . . . – $ 701,660 Source<br>D. **Adjust debt:** Subtract B and C from A. | $ 10,312,495 |

[21] Tex. Tax Code §26.08(n)
[22] Tex. Edu. Code §48.2551(a)(3)
[23] Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032
[24] Tex. Edu. Code §§48.202(a-1)(2)
[25] Tex. Tax Code §26.012(3)
[26] Tex. Edu. Code §45.0021(a)
[27] Tex. Edu. Code §11.184(b)
[28] Tex. Edu. Code §11.184(b-1)
[29] Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)
[30] Tex. Tax Code §26.08(n)(2)
[31] Tex. Edu. Code §45.003(d)
[32] Tex. Tax Code §26.012(7)

| Line | MCR, Enrichment and Debt Tax Rate Worksheet | Amount/Rate |
|---|---|---|
| 31. | **Certified prior year excess debt collections.** Enter the amount certified by the collector. [33] | $ 0 Source |
| 32. | **Adjusted current year debt.** Subtract line 31 from line 30D. | $ 10,312,495 |
| 33. | **Current year anticipated collection rate.** If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [34]<br>A. Enter the current year anticipated collection rate certified by the collector. [35] 100.0000 % Source<br>B. Enter the prior year actual collection rate 97.3900% Source<br>C. Enter the 2024 actual collection rate 97.4700 % Source<br>D. Enter the 2023 actual collection rate 97.4300 % Source | 100.0000 % |
| 34. | **Current year debt adjusted for collections.** Divide Line 32 by Line 33.<br>Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in the current year to the result. | $ 10,312,495 |
| 35. | **Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.* | $ 2,062,498,966 |
| 36. | **Current year debt rate.** Divide Line 34 by Line 35 and multiply by $100. | $ 0.5000 /$100 |
| 37. | **Current year voter-approval tax rate.** Add Lines 29 and 36.<br>If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 29 and 36. [36] | $ 1.1687 /$100 |

## SECTION 3: Adjustment for Pollution Control

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

| Line | Adjustment for Pollution Control Requirements Worksheet | Amount/Rate |
|---|---|---|
| 38. | **Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [37] The school district shall provide its tax assessor with a copy of the letter. [38] | $ 0 |
| 39. | **Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.* | $ 2,062,498,966 |
| 40. | **Additional rate for pollution control.** Divide line 38 by line 39 and multiply by $100. | $ 0 /$100 |
| 41. | **Current year voter-approval tax rate, adjusted for pollution control.** Add line 37 and line 40. | $ 1.1687 /$100 |

## SECTION 4: Prior Year Disaster Tax Rate Adjustment

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year. [39] As such, it must reduce its voter-approval tax rate for the current tax year.

This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

| Line | Prior Year Disaster Adjustment Worksheet | Amount/Rate |
|---|---|---|
| 42. | **Prior year adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.* | $ ______ /$100 |
| 43. | **Prior voter-approval tax rate.** If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet. | $ ______ /$100 Source |

[33] Tex. Tax Code §§26.012(10) and 26.04(b)
[34] Tex. Tax Code §§26.04(h), (h-1) and (h-2)
[35] Tex. Tax Code §26.04(b)
[36] Tex. Tax Code §26.08(g)
[37] Tex. Tax Code §26.045(d)
[38] Tex. Tax Code §26.045(i)
[39] Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

| Line | Prior Year Disaster Adjustment Worksheet | Amount/Rate |
|---|---|---|
| 44. | **Increase in the prior year tax rate due to disaster (disaster pennies).** Subtract Line 43 from Line 42. | $ ____________/$100 |
| 45. | **Current year voter-approval tax rate, adjusted for prior year disaster.** Subtract Line 44 from one of the following lines (as applicable): Line 37 or Line 41 (school districts with pollution control). | $ ____________/$100 |

## SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate. . . . . . . . . . . . . . . . . . . . . . . . $ 1.1144 /$100
Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate . . . . . . . . . . . . . . . . . . . . . . . . $ 1.1687 /$100

As applicable, enter the current year voter-approval tax rate from Line 37, Line 41 or Line 45. Indicate the line number used: 37

## SECTION 6: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in Line 20 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

## SECTION 7: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code. [40]

**print here** ______________________________
Printed Name of School District Representative

**sign here** ______________________________ ______________________________
School District Representative Date

[40] Tex. Tax Code §26.04(c)

# Form 50-859 Tax Rate Calculation Worksheet — Source Documentation

NAVARRO ISD | 2026 | I&S Rate Requiring Board Action

| LINE | DESCRIPTION | SOURCE DOCUMENT | PKT PAGE |
|---|---|---|---|
| **1** | Prior year total taxable value | CAD Docs / GUADALUPE / Latest Prior Year Supplement | 8 |
| **2** | Prior year tax ceilings | CAD Docs / GUADALUPE / Latest Prior Year Supplement | 8 |
| **4IS** | Prior year I&S tax rate | TEA / District | 9 |
| **4MO** | Prior year M&O tax rate | TEA / District | 9 |
| **5A** | Original prior year ARB values | CAD Docs / Other | 10 |
| | | CAD Docs / Other | 11 |
| **5B** | Prior year values from final court decisions | CAD Docs / Other | 10 |
| | | CAD Docs / Other | 11 |
| **6A** | Prior year ARB certified value | CAD Docs / Other | 12 |
| **6B** | Prior year disputed value | CAD Docs / Other | 12 |
| **9** | Prior year taxable value of deannexed territory | CAD Docs / GUADALUPE / Certified Reports (7/25) | 13 |
| **10A** | Absolute exemptions — prior year market value | CAD Docs / GUADALUPE / Certified Reports (7/25) | 13 |
| **10B** | Partial exemptions | CAD Docs / GUADALUPE / Certified Reports (7/25) | 13 |
| **11A** | Prior year market value (ag/timber/special appraisal) | CAD Docs / GUADALUPE / Certified Reports (7/25) | 13 |
| **11B** | Current year productivity or special appraised value | CAD Docs / GUADALUPE / Certified Reports (7/25) | 13 |
| **15IS** | Taxes refunded — I&S (years preceding prior year) | Tax Office Docs | 14 |
| **15MO** | Taxes refunded — M&O (years preceding prior year) | Tax Office Docs | 14 |
| **17A** | Certified values | CAD Docs / GUADALUPE / Certified Reports (7/25) | 15 |
| **17B** | Pollution control and energy storage system exemption | CAD Docs / GUADALUPE / Certified Reports (7/25) | 13 |
| **18A** | Current year taxable value of properties under protest | CAD Docs / GUADALUPE / Certified Reports (7/25) | 16 |
| **18B** | Current year value of properties not under protest or not certi… | CAD Docs / GUADALUPE / Certified Reports (7/25) | 17 |
| **19** | Current year tax ceilings | CAD Docs / GUADALUPE / Certified Reports (7/25) | 18 |
| **20** | Anticipated contested value | CAD Docs / Other | 11 |
| **22** | Total current year taxable value of properties in territory ann… | CAD Docs / GUADALUPE / Certified Reports (7/25) | 13 |
| **23** | Total current year taxable value of new improvements | CAD Docs / GUADALUPE / Certified Reports (7/25) | 13 |
| **27** | Current year maximum compressed tax rate (MCR) | TEA / District | 19 |
| **28A** | Prior year enrichment tax rate | TEA / District | 9 |
| **30A** | Total current year debt — property tax revenue | *No source annotation* | |
| **30B** | Subtract unencumbered fund amount | *No source annotation* | |
| **30C** | Subtract state aid received | TEA / District | 9 |
| **31** | Certified prior year excess debt collections | Tax Office Docs | 20 |
| **33A** | Current year anticipated collection rate | Tax Office Docs | 20 |
| **33B** | Current year - 1 actual collection rate | Tax Office Docs | 14 |
| **33C** | Current year - 2 actual collection rate | Tax Office Docs | 14 |
| **33D** | Current year - 3 actual collection rate | Tax Office Docs | 14 |
| **38** | TCEQ certified expenses for pollution control | *No source annotation* | |
| **43** | Prior year voter-approval tax rate (disaster adjustment) | Tax Office Docs | 14 |

*Blue page numbers are hyperlinks — click to navigate directly to the source documentation page.*

GUADALUPE County

# 2025 CERTIFIED TOTALS

As of Supplement 104

NAS - NAVARRO I.S.D.

Property Count: 10,679

Grand Totals

7/21/2026 5:22:55PM

| Land | | Value | | | |
|---|---|---|---|---|---|
| Homesite: | | 318,777,105 | | | |
| Non Homesite: | | 269,849,226 | | | |
| Ag Market: | | 759,372,469 | | | |
| Timber Market: | | 0 | **Total Land** | (+) | 1,347,998,800 |

| Improvement | | Value | | | |
|---|---|---|---|---|---|
| Homesite: | | 1,235,345,463 | | | |
| Non Homesite: | | 635,141,769 | **Total Improvements** | (+) | 1,870,487,232 |

| Non Real | Count | Value | | | |
|---|---|---|---|---|---|
| Personal Property: | 432 | 597,009,073 | | | |
| Mineral Property: | 0 | 0 | | | |
| Autos: | 0 | 0 | **Total Non Real** | (+) | 597,009,073 |
| | | | **Market Value** | = | 3,815,495,105 |

| Ag | Non Exempt | Exempt | | | |
|---|---|---|---|---|---|
| Total Productivity Market: | 758,364,512 | 1,007,957 | | | |
| Ag Use: | 7,577,435 | 20,167 | **Productivity Loss** | (-) | 750,787,077 |
| Timber Use: | 0 | 0 | **Appraised Value** | = | 3,064,708,028 |
| Productivity Loss: | 750,787,077 | 987,790 | | | |
| | | | **Homestead Cap** | (-) | 43,611,924 |
| | | | **23.231 Cap** | (-) | 12,400,785 |
| | | | **Assessed Value** | = | 3,008,695,319 |
| | | | **Total Exemptions Amount (Breakdown on Next Page)** | (-) | 1,073,346,390 |
| | | | **Net Taxable** | = | 1,935,348,929 |

| Freeze | Assessed | Taxable | Actual Tax | Ceiling | Count |
|---|---|---|---|---|---|
| DP | 35,273,282 | 13,338,749 | 73,360.30 | 87,230.18 | 138 |
| DPS | 2,265,937 | 717,106 | 608.43 | 1,483.68 | 11 |
| OV65 | 355,453,662 | 148,441,846 | 638,228.55 | 693,616.32 | 1,114 |
| **Total** | 392,992,881 | 162,497,701 | 712,197.28 | 782,330.18 | 1,263 |
| **Tax Rate** | 1.2228000 | | | | |

**Freeze Taxable** (-) 162,497,701

**Freeze Adjusted Taxable** = 1,772,851,228

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
22,390,622.10 = 1,772,851,228 * (1.2228000 / 100) + 712,197.28

| | |
|---|---|
| Certified Estimate of Market Value: | 3,815,495,105 |
| Certified Estimate of Taxable Value: | 1,935,348,929 |

| | |
|---|---|
| Tax Increment Finance Value: | 0 |
| Tax Increment Finance Levy: | 0.00 |

# NAVARRO ISD

| | | SY 2024-25 | SY 2025-26 | SY 2026-27 |
|---|---|---|---|---|
| | *Students* | | | |
| 1. | Refined Average Daily Attendance (ADA) | 2,517.947 | 2,842.935 | 3,209.087 |
| 2. | Regular Program ADA (Ref ADA - Spec Ed FTEs - CT FTEs) | 2,195.177 | 2,471.300 | 2,809.620 |
| 3. | Special Education FTEs Detail Report | 123.450 | 155.544 | 155.544 |
| 4. | Career & Technology FTEs | 199.320 | 216.091 | 243.922 |
| 5. | Weighted ADA (WADA) Detail Report | 3,647.070 | 4,300.456 | 4,718.829 |
| | *WADA-to-ADA Ratio* | *1.448* | *1.513* | *1.470* |
| 6. | PEIMS Enrollment | 2,702 | 3,050 | 3,443 |
| | *Property Values* | | | |
| 7. | Prior Tax Year State Certified Property Value | $1,459,147,341 | $1,769,807,734 | $1,893,397,944 |
| 8. | Current Tax Year State Certified Property Value | $1,769,807,734 | $1,893,397,944 | $2,154,398,216 |
| | *Year-Over-Year Value Change* | 21.29% | 6.98% | 13.78% |
| | *Tax Rates and Collections* | | | |
| 9. | Current Tax Year M&O Tax Rate | $0.722800 | $0.722800 | $0.668700 |
| 10. | Tier One Tax Year M&O Tax Rate | $0.616900 | $0.616900 | $0.562800 |
| 11. | Maximum Compressed Tax Rate | $0.616900 | $0.616900 | $0.562800 |
| | *Tier Two, Level One Pennies (Golden Pennies)* | *$0.080000* | *$0.080000* | *$0.080000* |
| | *Tier Two, Level Two Pennies (Copper Pennies)* | *$0.025900* | *$0.025900* | *$0.025900* |
| | *VTCS 2784g Pennies (Unequalized Pennies)* | *$0.000000* | *$0.000000* | *$0.000000* |
| 12. | M&O Tax Collections Detail Report | $13,011,099 | $13,289,858 | $14,156,324 |
| | *M&O Collections Relative to T2* | *101.7%* | *97.1%* | *98.3%* |
| 13. | I&S Tax Rate | $0.459900 | $0.500000 | $0.500000 |
| 14. | I&S Tax Collections | $8,195,845 | $9,093,656 | $10,508,183 |
| | *I&S Collections Relative to T8* | *98.8%* | *96.1%* | *97.6%* |
| 15. | Total Tax Collections | $21,206,944 | $22,383,514 | $24,664,507 |
| 16. | Total Tax Levy | $21,458,202 | $23,135,906 | $25,191,617 |
| | *Funding Components* | | | |
| 17. | District Basic Allotment * TR / MCR | $6,160 | $6,215 | $6,215 |
| 18. | School Safety Allotment (SSA) ADA | 2,517.947 | 2,842.935 | 3,209.087 |
| 19. | ASF ADA | 2,259.209 | 2,517.947 | 2,842.935 |
| 20. | Per Capita Rate | $619.868 | $471.190 | $620.000 |
| | *Program Intent Codes - Allotments*<br>*Tier One Subchapter B and C Allotments* | SY 2024-25 | SY 2025-26 | SY 2026-27 |
| 21. | 11-Regular Program Allotment 48.051 | $13,522,290 | $15,359,130 | $17,461,791 |
| 22. | Small and Mid-Size Allotment 48.101 | $948,316 | $1,163,982 | $1,146,325 |
| 23. | 23-Special Education Adjusted Allotment 48.102<br>*(spend 55% of amount)* | $3,582,886 | $4,480,657 | $4,438,443 |
| 24. | 37-Dyslexia Allotment 48.103<br>*(spend 100% of amount)* | $144,144 | $186,450 | $210,689 |
| 25. | 24-Compensatory Education Allotment 48.104<br>*(spend 55% of amount, **spend req. repealed beginning with 25-26 school year** )* | $1,594,978 | $1,977,458 | $2,230,486 |
| 26. | 25-Bilingual Education Allotment 48.105<br>*(spend 55% of amount)* | $101,642 | $110,368 | $124,583 |
| 27. | 22-Career and Technology Allotment 48.106<br>*(spend 55% of amount)* | $1,783,350 | $1,949,425 | $2,179,469 |
| 28. | 11-Public Education Grant 48.107 | $0 | $0 | $0 |
| 29. | 36-Early Education Allotment 48.108<br>*(spend 100% of amount)* ***INCLUDES REALLOCATION UNDER HB2*** | $269,303 | $414,677 | $468,084 |
| 30. | 21-Gifted & Talented Adjusted Allotment 48.109<br>*(spend 100% of amount)* | $53,153 | $61,119 | $69,040 |
| 31. | 38-CCMR Outcomes Bonus 48.110<br>*(spend 55% of amount)* | $134,000 | $125,000 | $125,000 |
| 32. | Fast Growth Allotment 48.111 | $214,262 | $472,827 | $839,922 |
| 33. | Teacher Incentive Allotment 48.112 | $22,684 | $415,232 | $22,684 |
| 34. | Mentor Program Allotment 48.114 | $0 | $0 | $0 |
| | School Safety Allotment 48.115 | $85,179 | **MOVED TO 48.160** | **MOVED TO 48.160** |
| 35. | Rural Pathways Excellence Partnership (R-PEP) Allotment and Outcomes Bonus 48.118 | $0 | $0 | $0 |
| | Early Literacy Intervention Allotment 48.122 | *N/A* | *N/A* | $0 |
| | *Tier One Subchapter D Allotments* | SY 2024-25 | SY 2025-26 | SY 2026-27 |
| 36. | 99-Transportation Allotment 48.151 | $374,006 | $374,006 | $374,006 |
| 37. | 99-New Instructional Facility Allotment 48.152 | $0 | $270,758 | $0 |
| 38. | Dropout Recovery and Residential Placement Facility Allotment 48.153 | $0 | $0 | $0 |
| 39. | Tuition Allotment for Districts not Offering all Grade Levels 48.154 | $0 | $0 | $0 |
| 40. | College Preparation Assessment Reimbursement 48.155 | $0 | $0 | $0 |
| 41. | Certification Examination Reimbursement 48.156 | $3,300 | $3,300 | $3,300 |
| | Preparing and Retaining Educators through Partnership (PREP) Allotment 48.157 | *N/A* | *N/A* | $0 |
| 42. | Teacher Retention Allotment 48.158 | *N/A* | $1,212,000 | $1,212,000 |
| 43. | Support Staff Retention Allotment 48.1581 | *N/A* | $119,636 | $134,733 |
| 44. | Special Education Full Individual and Initial Evaluation (FIIE) Allotment 48.159 | *N/A* | $77,000 | $77,000 |
| 45. | School Safety Allotment 48.160 | *N/A* | $194,146 | $201,872 |
| 46. | Allotment for Basic Costs 48.161 | *N/A* | $323,300 | $364,939 |
| 47. | Total Cost of Tier One Detail Report | $22,833,493 | $29,290,471 | $31,684,366 |
| 48. | Local Fund Assignment | ($10,917,944) | ($11,680,372) | ($12,124,953) |
| 49. | Per Capita Distribution from Available School Fund (ASF) | ($1,400,411) | ($1,186,431) | ($1,762,620) |
| | *Foundation School Program (FSP) State Funding* | | | |
| 50. | FSP State Share of Tier One<br>*(Total Cost of Tier One - Local Fund Assignment - ASF)* | $10,515,138 | $16,423,668 | $17,796,793 |
| 51. | Tier Two Detail Report | $2,411,680 | $2,918,368 | $3,159,450 |
| 52. | Other Programs Detail Report | $1,481,464 | $770,319 | $846,311 |
| 53. | Total FSP Operations Funding | $14,408,282 | $20,112,355 | $21,802,554 |
| | *State Aid by Fund Code / Object Code - Funding Source*<br>*M&O State Aid* | SY 2024-25 | SY 2025-26 | SY 2026-27 |
| 54. | 199/5812 - Foundation School Fund | $14,256,302 | $19,929,355 | $21,595,984 |
| 55. | 199/5811 - Available School Fund | $1,400,411 | $1,186,431 | $1,762,620 |
| 56. | 410/5829 - Instructional Materials & Technology Fund | $151,980 | $183,000 | $206,569 |
| | *I&S State Aid* | | ***ASAHE REDUCED DUE TO NEW PENALTY UNDER TEC 46.071(d-1) (SB4/SB23).↓*** | ***ASAHE REDUCED DUE TO NEW PENALTY UNDER TEC 46.071(d-1) (SB4/SB23).↓*** |
| 57. | 599/5829 - EDA | $0 | $0 | $0 |
| 58. | 599/5829 - Instructional Facilities Allotment (Bond) | $0 | $0 | $0 |
| 59. | 199/5829 - Instructional Facilities Allotment (Lease Purchase) | $0 | $0 | $0 |
| 60. | Additional State Aid for Homestead Exemption (ASAHE) for Facilities | $942,497 | ***$1,666,798*** | ***$701,660*** |
| 61. | TOTAL FSP/ASF STATE AID | $16,751,190 | $22,965,584 | $24,266,834 |
| | *Local Revenue in Excess of Entitlement* | | | |
| 62. | Local Revenue in Excess of Entitlement Detail Report | $0 | $0 | $0 |
| | *Summary of Total State/Local M&O Revenue* | | | |
| | Total M&O State Aid (excl. recapture netting) | $15,808,693 | $21,298,786 | $23,565,174 |
| | Total M&O Tax Collections | $13,011,099 | $13,289,858 | $14,156,324 |
| | Total Recapture | $0 | $0 | $0 |
| | **Net Total State/Local M&O Revenue** | $28,819,792 | $34,588,644 | $37,721,497 |
| | Total State/Local M&O Revenue per ADA | $11,446 | $12,167 | $11,755 |
| | M&O State Share | *54.9%* | *61.6%* | *62.5%* |
| | M&O Local Share | *45.1%* | *38.4%* | *37.5%* |

4MO, 4IS, 28A

30C

Main Office
3000 N. Austin St.
Seguin, Texas 78155
(830)303-3313 Option 1
Option 0
(830)372-2874 (Fax)

Schertz Substation
1052 FM 78, Suite 103
Schertz, Texas 78154
(830)303-3313

July 24, 2026

Dear Taxing Jurisdiction,

As outlined within Section 26.01 of the Texas Tax Code, appraisal districts are required to prepare and certify to the assessor for each taxing unit, participating in the district, an appraisal roll listing your unit's taxable property. Provided within this report is a copy of the 2025 certified totals report for your taxing unit reported to your respective assessor.

The 2026 report is a combination of three primary documents, (if applicable) litigation reports, and the Top Ten Taxpayers Report:

1. TX Tax Code §26.01 Certification Page
2. 2026 Certified Totals Report (as of Supplement 0)
3. 2025 Adjusted Certified Totals Report (as of Supplement 104)[1]

5A, 5B

4. Loss to Litigation Report (If applicable)
5. Active Litigation Report (If applicable)
6. Tax Increment Reinvestment Zone Report (If applicable)
7. Top Ten Taxpayers Report (2025 & 2026)

The **§26.01 Certification page** outlines the three key value components certified by our office. The **§26.01a** value represents the certified net taxable value for properties not under ARB review. The **§26.01c** section identifies the number of accounts still under ARB review at the time of certification, along with their combined net taxable value. For budgeting purposes, an estimated value is also provided, based on either the taxpayer's stated value (if submitted) or the lower of the current or prior year's value. When applicable, **§26.01d** includes the number of accounts and total net taxable value for properties known to the district but not yet added to the appraisal roll.

The remaining two primary documents included in the 2026 report provide a comprehensive overview of certified property tax data. The **2026 Certified Totals Report (Supplement 0)** reflects the exemption amounts in effect for the current year, including the Homestead, Over-65, and Disabled Person exemption amounts approved by voters in November 2025 under **Senate Bills 4 and 23**. Additionally, **2025 Adjusted Certified Total Reports** are included for taxing units which levied a tax in 2025. These reports provide the most recent adjusted certified values for 2025, as of our office's last processed supplement (104).

[1] New Taxing Units for 2026 excluded

# Zero Value Confirmation

Tax Year 2026 · Generated August 09, 2026

| | |
|---|---|
| **District:** | NAVARRO ISD |
| **Submitted by:** | Peter Snaddon, Chief Appraiser |
| **Office:** | Guadalupe County Appraisal District |

SB 1023 (2025) requires that truth-in-taxation calculations include hyperlinks to source documents. The individual above has confirmed that the fields listed below carry a value of zero and that no supporting source documents exist or are applicable for the current tax year.

| Field | Form | Confirmed on |
|---|---|---|
| Form 50-859, Line 5A: Prior year value lost - court appeals (original) | 50-859 | August 09, 2026 |
| Form 50-859, Line 5B: Prior year value lost - court appeals (final) | 50-859 | August 09, 2026 |
| Form 50-859, Line 20: Anticipated contested value | 50-859 | August 09, 2026 |

# GUADALUPE APPRAISAL DISTRICT

**Active Litigation – Certification Insert**

**Taxing Unit: NAVARRO I.S.D.**

Active litigated accounts as of: 7/21/2026

| Owner | Prop ID | Year | Status | Cause # | Situs | Certified Value | Opinion of Value | Value in Dispute |
|---|---|---|---|---|---|---|---|---|
| SUTTER J DOUGLAS & KAREN S | 38995 | 2024 | Active | 25-2090-CV-C | 445 RIVER SPRINGS DR, TX | 621,794 | 0 | 621,794 |
| **Subtotal – 2024** | | | | | **1 account(s)** | **621,794** | **0** | **621,794** |
| SUTTER J DOUGLAS & KAREN S | 38995 | 2025 | Active | 25-2090-CV-C | 445 RIVER SPRINGS DR, TX | 630,000 | 0 | 630,000 |
| **Subtotal – 2025** | | | | | **1 account(s)** | **630,000** | **0** | **630,000** |
| **TOTAL – NAVARRO I.S.D.** | | | | **2** | **2 account(s)** | **1,251,794** | **0** | **1,251,794** |

6A, 6B

GUADALUPE County

# 2026 CERTIFIED TOTALS

As of Certification

NAS - NAVARRO I.S.D.

Property Count: 11,443

**Effective Rate Assumption**

7/23/2026 11:23:13AM

## New Value

| | |
|---|---|
| **TOTAL NEW VALUE MARKET:** | **$240,171,209** |
| **TOTAL NEW VALUE TAXABLE:** | 23 **$145,255,356** |

## New Exemptions

| Exemption | Description | Count | | |
|---|---|---|---|---|
| EX-XN | 11.252 Motor vehicles leased for personal use | 9 | 2025 Market Value | $0 |
| EX-XV | Other Exemptions (including public property, r | 10 | 2025 Market Value | $1,220,777 |
| | **ABSOLUTE EXEMPTIONS VALUE LOSS** | | 10A | **$1,220,777** |

17B

| Exemption | Description | Count | Exemption Amount |
|---|---|---|---|
| 145B | 11.145 (b) Single Situs, Single Owner | 242 | $13,432,030 |
| 145D | 11.145 (d) Multiple Situs, Leases | 117 | $4,808,427 |
| 145D1 | 11.145 (d-1) Multiple Situs, Consignment | 41 | $1,813,850 |
| 145F | 11.145 (f) Single Situs, Related Business Entity | 32 | $1,500,129 |
| DP | DISABILITY | 12 | $566,933 |
| DV1 | Disabled Veterans 10% - 29% | 3 | $10,000 |
| DV2 | Disabled Veterans 30% - 49% | 9 | $67,500 |
| DV2S | Disabled Veterans Surviving Spouse 30% - 49% | 2 | $6,982 |
| DV3 | Disabled Veterans 50% - 69% | 13 | $120,000 |
| DV3S | Disabled Veterans Surviving Spouse 50% - 69% | 1 | $10,000 |
| DV4 | Disabled Veterans 70% - 100% | 70 | $569,684 |
| DV4S | Disabled Veterans Surviving Spouse 70% - 100 | 6 | $30,000 |
| DVHS | Disabled Veteran Homestead | 70 | $9,880,625 |
| HS | HOMESTEAD | 468 | $55,074,150 |
| OV65 | OVER 65 | 139 | $7,198,578 |
| | **PARTIAL EXEMPTIONS VALUE LOSS** | **1,225** | 10B **$95,088,888** |
| | | **NEW EXEMPTIONS VALUE LOSS** | **$96,309,665** |

## Increased Exemptions

| Exemption | Description | Count | Increased Exemption Amount |
|---|---|---|---|

**INCREASED EXEMPTIONS VALUE LOSS**

**TOTAL EXEMPTIONS VALUE LOSS** **$96,309,665**

11A, 11B

## New Ag / Timber Exemptions

## New Annexations

9, 22

## New Deannexations

## Average Homestead Value

**Category A and E**

| Count of HS Residences | Average Market | Average HS Exemption | Average Taxable |
|---|---|---|---|
| 5,145 | $310,042 | $132,847 | $177,195 |

**Category A Only**

| Count of HS Residences | Average Market | Average HS Exemption | Average Taxable |
|---|---|---|---|
| 4,637 | $308,156 | $132,782 | $175,374 |

Outlook

# Re: **EXTERNAL** Navarro ISD Worksheet info

**From** Daryl W. John <daryl.john@guadalupetx.gov>

**Date** Mon 2026-08-03 9:57 AM

**To** Justin Barlow <jbarlow@moakcasey.com>; Jennifer Young <jennifer.young@guadalupetx.gov>

**Cc** MoakCasey Truth-In-Taxation Services <tnt@moakcasey.com>

| | | |
|---|---|---|
| 15- m&o | 15MO, 15IS | 864,872 |
| 15-I&S | | 864,533 |
| 31- | | 0 |
| 31a- | | 100 |
| 31b- | | 97.39 |
| 31c- | 33B, 33C, 33D | 97.47 |
| 31d- | | 97.34 |
| 43- | 43 | 1.2340 |

Sincerely,

Daryl John

Tax Assessor-Collector
**Guadalupe County Tax Office**
O: 830-303-4188 Ext: 1353

GUADALUPE County

# 2026 CERTIFIED TOTALS

As of Certification

NAS - NAVARRO I.S.D.

Property Count: 10,952

ARB Approved Totals

7/23/2026 11:23:02AM

| Land | | Value | | | |
|---|---|---|---|---|---|
| Homesite: | | 304,590,704 | | | |
| Non Homesite: | | 276,003,065 | | | |
| Ag Market: | | 705,697,731 | | | |
| Timber Market: | | 0 | **Total Land** | (+) | 1,286,291,500 |
| **Improvement** | | **Value** | | | |
| Homesite: | | 1,230,674,552 | | | |
| Non Homesite: | | 744,201,659 | **Total Improvements** | (+) | 1,974,876,211 |
| **Non Real** | **Count** | **Value** | | | |
| Personal Property: | 428 | 790,129,338 | | | |
| Mineral Property: | 0 | 0 | | | |
| Autos: | 0 | 0 | **Total Non Real** | (+) | 790,129,338 |
| | | | **Market Value** | = | 4,051,297,049 |
| **Ag** | **Non Exempt** | **Exempt** | | | |
| Total Productivity Market: | 696,527,620 | 9,170,111 | | | |
| Ag Use: | 7,707,641 | 39,307 | **Productivity Loss** | (-) | 688,819,979 |
| Timber Use: | 0 | 0 | **Appraised Value** | = | 3,362,477,070 |
| Productivity Loss: | 688,819,979 | 9,130,804 | | | |
| | | | **Homestead Cap** | (-) | 22,463,961 |
| | | | **23.231 Cap** | (-) | 10,788,970 |
| | | | **Assessed Value** | = | 3,329,224,139 |
| | | | **Total Exemptions Amount (Breakdown on Next Page)** | (-) | 1,172,265,277 |
| | | | **Net Taxable** | = | 2,156,958,862 |

| Freeze | Assessed | Taxable | Actual Tax | Ceiling | Count | | | |
|---|---|---|---|---|---|---|---|---|
| DP | 35,790,591 | 13,003,977 | 73,877.01 | 89,623.47 | 143 | | | |
| DPS | 2,504,553 | 780,553 | 216.20 | 1,483.68 | 12 | | | |
| OV65 | 372,317,505 | 152,706,267 | 732,767.99 | 839,624.98 | 1,186 | | | |
| **Total** | 410,612,649 | 166,490,797 | 806,861.20 | 930,732.13 | 1,341 | **Freeze Taxable** | (-) | 166,490,797 |
| **Tax Rate** | 1.2228000 | | | | | | | |

| Transfer | Assessed | Taxable | Post % Taxable | Adjustment | Count | | | |
|---|---|---|---|---|---|---|---|---|
| DP | 646,781 | 284,041 | 0 | 284,041 | 2 | | | |
| OV65 | 4,102,488 | 1,628,445 | 527,369 | 1,101,076 | 13 | | | |
| **Total** | 4,749,269 | 1,912,486 | 527,369 | 1,385,117 | 15 | **Transfer Adjustment** | (-) | 1,385,117 |

**Freeze Adjusted Taxable** = 1,989,082,948

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
25,129,367.49 = 1,989,082,948 * (1.2228000 / 100) + 806,861.20

| | |
|---|---|
| Certified Estimate of Market Value: | 4,051,297,049 |
| Certified Estimate of Taxable Value: | 2,156,958,862 |
| Tax Increment Finance Value: | 0 |
| Tax Increment Finance Levy: | 0.00 |

**STATE OF TEXAS**
**COUNTY OF GUADALUPE**

**TEXAS TAX CODE**
**SECTION 26.01**

**CERTIFICATION OF APPRAISAL ROLL FOR: NAVARRO I.S.D.**

I, Peter Snaddon, Chief Appraiser of Guadalupe Appraisal District, do solemnly swear that I have made, or caused to be made, a diligent inquiry to ascertain all property in the district subject to appraisal, and that I have included in the records all property that I am aware of at an appraised value determined as required by law, with the exception of any properties which will be certified at a later date on a supplemental roll. Further, I certify the inclusion of §22.28 penalties as final, and a penalty file will be supplied in softcopy format.

I, Peter Snaddon, do hereby certify that the sum of appraised values of all properties on which a protest have been filed but not determined by the Appraisal Review Board, is five percent or less of the total appraised value of all other taxable properties at Records Approval.

The following values are true and correct to the best of my knowledge.

| | | |
|---|---|---|
| **Sec. 26.01a** | **2026 Certified Net Taxable Value** | **: $2,156,958,862** |
| **Sec. 26.01c** | Total Number of Properties Under Protest | 491 |
| | Total Net Taxable Value of Property Under Protest | : $ 87,884,654 |
| | **Estimated taxpayers' opinion of value for those properties still under protest** | 18A **: $77,260,183** |
| **Sec. 26.01d** | Total number of properties not under protest or included on the certified appraisal roll. | 0 |
| | **Estimated Net Taxable Value for those properties not under protest or included on the certified appraisal roll.** | **$ 0** |

You will receive a supplemental roll at a later date with the additional value remaining after the Appraisal Review Board completes its hearings.

*Please note that certified values are subject to change resulting from Appraisal Review Board action, late protests, correction of clerical errors, and the granting of late exemptions.*

Approval of the appraisal records by the Guadalupe Appraisal District Board of Review occurred on the 20th day of July 2026.

CHERIE K STIERS
Notary Public
STATE OF TEXAS
NOTARY ID # 2867650
My Comm. Expires 05-01-2028
NOTARY PUBLIC ★ STATE OF TEXAS

Peter Snaddon, R.P.A., C.C.A.
Chief Appraiser

Sworn and subscribed before me this 24th day of July 2026.

Cherie K Stiers
Cherie K. Stiers

Notary Public State of Texas
My commission expires: 5-01-2028

# 2026 CERTIFIED TOTALS

NAS - NAVARRO I.S.D.

## Median Homestead Value

### Category A and E

| Count of HS Residences | Median Market | Median HS Exemption | Median Taxable |
|---|---|---|---|
| 5,145 | $289,427 | $140,000 | $149,427 |

### Category A Only

| Count of HS Residences | Median Market | Median HS Exemption | Median Taxable |
|---|---|---|---|
| 4,637 | $289,767 | $140,000 | $149,767 |

## Lower Value Used

| Count of Protested Properties | Total Market Value | Total Value Used |
|---|---|---|
| 491 | $158,661,001 | $77,260,183 |

## 18B Uncontested Value

| Count of Uncontested Properties | Total Market Value | Total Uncontested Value |
|---|---|---|

GUADALUPE County

# 2026 CERTIFIED TOTALS

As of Certification

NAS - NAVARRO I.S.D.

Property Count: 11,443

Grand Totals

7/23/2026 11:23:02AM

| Land | Value | | | |
|---|---|---|---|---|
| Homesite: | 318,324,983 | | | |
| Non Homesite: | 288,366,760 | | | |
| Ag Market: | 740,146,598 | | | |
| Timber Market: | 0 | Total Land | (+) | 1,346,838,341 |

| Improvement | Value | | | |
|---|---|---|---|---|
| Homesite: | 1,290,140,123 | | | |
| Non Homesite: | 778,926,680 | Total Improvements | (+) | 2,069,066,803 |

| Non Real | Count | Value | | | |
|---|---|---|---|---|---|
| Personal Property: | 435 | 794,052,906 | | | |
| Mineral Property: | 0 | 0 | | | |
| Autos: | 0 | 0 | Total Non Real | (+) | 794,052,906 |
| | | | Market Value | = | 4,209,958,050 |

| Ag | Non Exempt | Exempt | | | |
|---|---|---|---|---|---|
| Total Productivity Market: | 730,976,487 | 9,170,111 | | | |
| Ag Use: | 8,081,297 | 39,307 | Productivity Loss | (-) | 722,895,190 |
| Timber Use: | 0 | 0 | Appraised Value | = | 3,487,062,860 |
| Productivity Loss: | 722,895,190 | 9,130,804 | | | |

| | | |
|---|---|---|
| Homestead Cap | (-) | 22,862,777 |
| 23.231 Cap | (-) | 11,160,054 |
| Assessed Value | = | 3,453,040,029 |
| Total Exemptions Amount (Breakdown on Next Page) | (-) | 1,208,196,513 |
| Net Taxable | = | 2,244,843,516 |

| Freeze | Assessed | Taxable | Actual Tax | Ceiling | Count | | | |
|---|---|---|---|---|---|---|---|---|
| DP | 37,183,564 | 13,401,848 | 78,560.39 | 97,005.36 | 148 | | | |
| DPS | 2,504,553 | 780,553 | 216.20 | 1,483.68 | 12 | | | |
| OV65 | 384,386,418 | 157,537,678 | 769,181.49 | 880,722.16 | 1,226 | | | |
| **Total** | 424,074,535 | 171,720,079 | 847,958.08 | 979,211.20 | 1,386 | Freeze Taxable | (-) | 171,720,079 |
| **Tax Rate** | 1.2228000 | | | | | | | |

| Transfer | Assessed | Taxable | Post % Taxable | Adjustment | Count | | | |
|---|---|---|---|---|---|---|---|---|
| DP | 646,781 | 284,041 | 0 | 284,041 | 2 | | | |
| OV65 | 4,102,488 | 1,628,445 | 527,369 | 1,101,076 | 13 | | | |
| **Total** | 4,749,269 | 1,912,486 | 527,369 | 1,385,117 | 15 | Transfer Adjustment | (-) | 1,385,117 |

**Freeze Adjusted Taxable** = 2,071,738,320

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
26,181,174.26 = 2,071,738,320 * (1.2228000 / 100) + 847,958.08

| | |
|---|---|
| Certified Estimate of Market Value: | 4,192,202,846 |
| Certified Estimate of Taxable Value: | 2,234,219,045 |

| | |
|---|---|
| Tax Increment Finance Value: | 0 |
| Tax Increment Finance Levy: | 0.00 |

# Texas Education Agency

Tax Year 2026 (School Year 2026-2027)

Preliminary Maximum Compressed Tax Rate (MCR)

August 5, 2026

| District Number | District Name | Tax Year 2026 MCR |
|---|---|---|
| 072910 | MORGAN MILL ISD | **0.5628** |
| 040901 | MORTON ISD | **0.5701** |
| 173901 | MOTLEY COUNTY ISD | **0.5689** |
| 143902 | MOULTON ISD | **0.6074** |
| 109910 | MOUNT CALM ISD | **0.5628** |
| 201907 | MOUNT ENTERPRISE ISD | **0.5628** |
| 225902 | MOUNT PLEASANT ISD | **0.6169** |
| 080901 | MOUNT VERNON ISD | **0.5628** |
| 049902 | MUENSTER ISD | **0.6254** |
| 009901 | MULESHOE ISD | **0.6139** |
| 167902 | MULLIN ISD | **0.5860** |
| 198906 | MUMFORD ISD | **0.6169** |
| 138903 | MUNDAY CISD | **0.6254** |
| 107908 | MURCHISON ISD | **0.6117** |
| 174904 | NACOGDOCHES ISD | **0.5963** |
| 163903 | NATALIA ISD | **0.6169** |
| 094903 | NAVARRO ISD | **0.5628** |
| 093904 | NAVASOTA ISD | **0.5844** |
| 035903 | NAZARETH ISD | **0.6254** |
| 001906 | NECHES ISD | **0.5946** |
| 123905 | NEDERLAND ISD | **0.6169** |
| 079906 | NEEDVILLE ISD | **0.5628** |
| 019905 | NEW BOSTON ISD | **0.6228** |
| 046901 | NEW BRAUNFELS ISD | **0.6169** |
| 170908 | NEW CANEY ISD | **0.6010** |
| 152902 | NEW DEAL ISD | **0.6169** |
| 230906 | NEW DIANA ISD | **0.6169** |
| 153905 | NEW HOME ISD | **0.5773** |
| 037908 | NEW SUMMERFIELD ISD | **0.6169** |
| 236901 | NEW WAVERLY ISD | **0.5678** |
| 252902 | NEWCASTLE ISD | **0.6087** |
| 176902 | NEWTON ISD | **0.6169** |
| 089903 | NIXON-SMILEY CISD | **0.6169** |
| 169902 | NOCONA ISD | **0.6165** |
| 062902 | NORDHEIM ISD | **0.6137** |
| 145906 | NORMANGEE ISD | **0.6169** |
| 015910 | NORTH EAST ISD | **0.6254** |
| 112906 | NORTH HOPKINS ISD | **0.5792** |
| 139911 | NORTH LAMAR ISD | **0.6101** |
| 154903 | NORTH ZULCH ISD | **0.6254** |
| 015915 | NORTHSIDE ISD | **0.6194** |
| 244905 | NORTHSIDE ISD | **0.5628** |

DARYL JOHN
GUADALUPE COUNTY TAX ASSESSOR COLLECTOR
P.O. BOX 70
307 W COURT ST.
SEGUIN TEXAS 78156-0070
(830) 379-2315

## CERTIFICATION OF 2025 EXCESS DEBT COLLECTIONS

31 I, Daryl John, Tax Assessor-Collector solemnly swear that the amount of excess service funds collected in 2025-2026 for I&S has been determined to be $ 0.00 for your taxing unit.

Daryl W. John 7-1-2026

Daryl W. John TAC

## CERTIFICATION OF 2026 ANTICIPATED COLLECTION RATE

33A I, Daryl John, Tax Assessor-Collector solemnly swear that the anticipated collection rate for 2026 I&S fund has been estimated to be 100% for your taxing unit.

Daryl W. John 7-1-2026

Daryl W. John TAC