

**LIVE OAK COUNTY,  
TEXAS**

**ADOPTED  
BUDGET  
FOR THE YEAR 2024**

Filed in the office of the County Clerk on  
September 5, 2023

LIVE OAK COUNTY, TEXAS

BUDGET COVER PAGE

2024 BUDGET

THIS BUDGET WILL RAISE MORE REVENUE FROM PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$3,043,383, WHICH IS A 15.48 PERCENT INCREASE FROM LAST YEAR'S BUDGET. THE PROPERTY TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR IS \$89,736.00.

RECORD VOTE OF EACH MEMBER OF THE COMMISSIONERS COURT VOTING ON THE ADOPTION OF THE BUDGET:

JAMES LISKA, COUNTY JUDGE: YES  
RICHARD LEE, COMMISSIONER #1: YES  
RANDY KOPPLIN, COMMISSIONER #2: YES  
MITCHELL WILLIAMS, COMMISSIONER #3: YES  
LUCIO MORIN, COMMISSIONER #4: YES

PROPERTY TAX RATE COMPARISON:

	<u>Budget YR 2023</u>	<u>Budget YR 2024</u>
Property Tax Rate:	\$0.49602/100	\$0.49602/100
No New Revenue Tax Rate:	\$0.43024/100	\$0.43068/100
No New Revenue M&O Tax Rate:	\$0.43024/100	\$0.42415/100
Voter Approval Tax Rate:	\$0.49603/100	\$0.58653/100
Debt Rate:	\$0.01411/100	\$0.01155/100

Outstanding debt \$3,635,000

LIVE OAK COUNTY, TEXAS  
2024 BUDGET  
TABLE OF CONTENTS

	Page
<b>BUDGET INFORMATION</b>	
Table of Contents.....	iii
Budget Certificate.....	iv
Directory of County Officials.....	v
Tax Rate by Funds.....	1
Summary of Budget Projections, 2023 through 2024 .....	2-3
Statement of Indebtedness .....	4
Adopted Budget.....	5-9

# BUDGET CERTIFICATE

Budget of Live Oak County, Texas  
Budget Year from January 1, 2024 through December 31, 2024  
George West, Texas  
August 25, 2023

THE STATE OF TEXAS

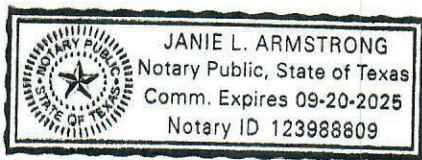
COUNTY OF LIVE OAK

We, James Liska, County Judge, and Regina Dove, County Auditor, Live Oak county Texas, do hereby certify that the attached budget is true and correct copy of the budget of Live Oak County, Texas, with totals for Departments within the various Funds that are considered budget line items and all other information is considered to be supplementary information, as passed and approved by the Commissioners Court of said County on the 25<sup>th</sup> day of August, 2023 as the same appears on file in the office of the County Clerk of said County.

  
James Liska, County Judge

  
Regina Dove, County Auditor

Subscribed and Sworn to before me, the undersigned authority, this the 5<sup>th</sup> day of September, 2023.



  
Notary Public  
Live Oak County, George West, Texas

LIVE OAK COUNTY, TEXAS  
DIRECTORY OF OFFICIALS  
AUGUST 25, 2023

DISTRICT COURT

Starr Bauer  
Patrick Flanigan  
Janna K. Whatley  
Jose Aliseda  
Melanie Matkin

Judge, 36<sup>th</sup> Judicial District  
Judge, 156<sup>th</sup> Judicial District  
Judge, 343<sup>rd</sup> Judicial District  
District Attorney  
District Clerk

COMMISSIONERS COURT

James Liska  
Richard Lee  
Randy Kopplin  
Mitchell Williams  
Lucio Morin

County Judge  
Commissioner, Precinct No. 1  
Commissioner, Precinct No. 2  
Commissioner, Precinct No. 3  
Commissioner, Precinct No. 4

OTHER COUNTY OFFICIALS

Larry Busby  
Donna VanWay  
Dwayne McWilliams  
Regina Dove  
Kitley Wasicek  
Deanna Atkinson

Sheriff  
County Clerk  
County Attorney  
County Auditor  
County Treasurer  
Tax Assessor-Collector

LIVE OAK COUNTY, TEXAS  
TAX RATE BY FUND  
FOR THE 2023 TAX YEAR

Taxable Valuation for 2023 Tax Year:

General	4,609,216,558
Special Road	4,609,216,558
Farm to Market	4,525,296,177

TAX YEAR	2019	2020	2021	2022	2023
General Ad Valorem Tax:					
Maintenance & Operations	0.21671	0.21671	0.21720	0.21932	0.46447
Debt Service Funds	0.01761	0.01761	0.01712	0.01411	0.01155
Total General Ad Valorem Tax	0.23432	0.23432	0.23432	0.23343	0.47602
Special Road Tax	0.06731	0.06731	0.06731	0.06820	0.01000
Farm-To-Market & Lateral Road Tax	0.19439	0.19439	0.19439	0.19439	0.01000
Total Ad Valorem Tax Rate - All Funds	0.49602	0.49602	0.49602	0.49602	0.49602
Total Estimated Tax Levy					22,854,244
Total Estimated Collections at 95% Collection Rate					21,711,532

\*\*Taxes are budgeted at 95% collection

LIVE OAK COUNTY, TEXAS  
SUMMARY OF BUDGET PROJECTIONS  
JANUARY 1, 2023 through DECEMBER 31, 2024

Fund	Description	Beginning Cash Balances on 1/1/2023	Estimated Totals for 2023				Estimated Cash Balances on 12/31/2023
			Revenues	Transfers In	Expenditures	Transfers Out	
012	General	\$ 22,422,071	\$ 15,565,072	\$ 5,000	\$ (16,919,151)	\$ (575,000)	\$ 20,497,992
013	Indigent Health	286,796		300,000	(300,000)		286,796
014	Justice Technology	7,658	600		(500)		7,758
015	Co & Dist Court Tech	80,097	17,000		(20,000)		77,097
016	ARPA Grant	295,887	1,000,000		(1,000,000)		295,887
018	Special Lateral Rd	238,454	20,250			(20,000)	238,704
019	FM & Lateral Rd	12,573,464	7,895,000		(1,184,739)	(8,540,000)	10,743,725
020	Road & Bridge General	10,102,629	4,293,707	2,000,000	(4,489,669)	(300,000)	11,606,667
021	R&B, Precint No. 1	1,074,586	91,000	2,034,000	(2,545,939)		653,647
022	R&B, Precint No. 2	2,385,993	96,000	1,748,400	(2,301,085)		1,929,308
023	R&B, Precint No. 3	3,719,065	100,000	1,671,600	(2,433,107)		3,057,558
024	R&B, Precint No. 4	2,741,725	98,000	1,386,000	(1,970,832)		2,254,893
026	Solid Waste Disposal	210,597	46,700	225,000	(400,929)		81,368
027	Co Clerk Records Mgmt	283,335	56,200		(94,800)		244,735
028	Courthouse Security	16,836	23,100		(30,675)		9,261
029	Rcrd Mgmt & Preservtn Pre Trial Diversion	9,916	6,010		(4,400)		11,526
060	Debt Service	405,586	533,400		(533,400)		405,586
070	Construction	-	-		-		-
080	Airport	116,325	50,150	50,000	(116,807)		99,668
		<u>\$ 56,971,020</u>	<u>\$ 29,892,189</u>	<u>\$ 9,420,000</u>	<u>\$ (34,346,033)</u>	<u>\$ (9,435,000)</u>	<u>\$ 52,502,176</u>

LIVE OAK COUNTY, TEXAS  
SUMMARY OF BUDGET PROJECTIONS  
JANUARY 1, 2023 through DECEMBER 31, 2024

(Continued)

Fund	Description	Estimated Cash Balances on 1/1/2024	Estimated Totals for 2024				Estimated Cash Balances on 12/31/2024
			Revenues	Transfers In	Expenditures	Transfers Out	
012	General	\$ 20,497,992	\$ 25,517,223		\$ (16,026,737)	(10,922,468)	\$ 19,066,010
013	Indigent Health	286,796		400,000	(400,000)		286,796
014	Justice Technology	7,758	100		(500)		7,358
015	Co & Dist Court Tech	77,097	8,000	-	(20,000)		65,097
016	ARPA Grant	295,887			(295,887)		-
018	Special Lateral Rd	238,704	20,250			(20,000)	238,954
019	FM & Lateral Rd	10,743,725	464,903		(50,000)	(3,711,438)	7,447,190
020	Road & Bridge General	11,606,667	642,876		(60,200)	(642,233)	11,547,110
021	R&B, Precint No. 1	653,647	91,000	3,528,158	(3,604,161)		668,644
022	R&B, Precint No. 2	1,929,308	96,000	3,191,550	(3,248,413)		1,968,445
023	R&B, Precint No. 3	3,057,558	100,000	2,776,401	(3,818,970)		2,114,989
024	R&B, Precint No. 4	2,254,893	98,000	1,982,918	(2,008,512)		2,327,299
026	Solid Waste Disposal	81,368	46,700	350,000	(470,395)		7,673
027	Co Clerk Records Mgmt	244,735	56,200		(184,800)		116,135
028	Courthouse Security	9,261	23,100	10,000	(37,220)		5,141
029	Rcrd Mgmt & Preservtn	11,526	6,010		(4,400)		13,136
	Pre Trial Diversion	-	1,000		(1,000)		-
060	Debt Service	405,586	503,556		(535,000)		374,142
070	Construction (crthse)	-		3,000,000	(3,000,000)		-
080	Airport	99,668	29,975	50,000	(131,246)		48,397
		<u>\$ 52,502,176</u>	<u>\$ 27,704,893</u>	<u>\$ 15,289,027</u>	<u>\$ (33,897,441)</u>	<u>\$ (15,296,139)</u>	<u>\$ 46,302,516</u>



LIVE OAK COUNTY, TEXAS  
 STATEMENT OF LONG-TERM INDEBTEDNESS  
 December 31, 2023

For General County Purposes:

Certificates of Obligation, Series 2006

Original Debt	8,000,000
Interest Rate	4.30%
Estimated Outstanding Balance as of 12/31/2023	3,635,000

The annual requirements for the Certificates of Obligation for years subsequent to December 31, 2024 are as follows:

Fiscal Year Ending December 31 st	Principal	Interest	Total
2024	385,000	147,168	532,168
2025	405,000	130,183	535,183
2026	420,000	112,445	532,445
2027-2028	900,000	168,560	1,068,560
2029-2031	1,525,000	99,008	1,624,008
TOTALS	3,635,000	657,364	4,292,364

LIVE OAK COUNTY, TEXAS  
ADOPTED BUDGET  
For the Year Ending December 31, 2024

	2022 ACTUAL	2023 ESTIMATED BUDGET	2024 ADOPTED BUDGET
<b>BEGINNING CASH BALANCES</b>	\$ 55,542,361	\$ 56,971,020	\$ 52,502,176
<b>REVENUES:</b>			
GENERAL FUND (012):			
Taxes	\$ 9,038,586	\$ 12,850,000	\$ 23,236,940
Intergovernmental	780,510	751,371	946,883
Charges for Services	1,691,045	887,516	775,400
Fines & Forfeitures	422,889	496,000	346,000
Interest Income	115,093	540,000	200,000
Miscellaneous Revenue	243,158	40,185	12,000
Transfers In		5,000	
TOTAL GENERAL FUND	12,291,281	15,570,072	25,517,223
INDIGENT HEALTH CARE FUND (013)			
Transfers In from General Fund	300,000	300,000	400,000
COURT TECHNOLOGY FUND (014)			
	216	600	100
JP TECHNOLOGY FUND (015)			
	12,631	17,000	8,000
ARPA GRANT FUND			
	1,185,533	1,000,000	
SPECIAL LOC LATERAL ROAD (018)			
	24,875	20,250	20,250
FARM TO MARKET & LATERAL ROAD (019)			
Taxes	5,457,735	7,875,000	454,903
Interest Income	43,217	20,000	10,000
TOTAL FARM TO MARKET & LATERAL	5,500,952	7,895,000	464,903
ROAD & BRIDGE GENERAL FUND (020)			
Taxes	1,965,726	2,620,000	457,876
Licenses & Permits	155,910	100,000	100,000
Intergovernmental	509,777	1,553,707	75,000
Interest Income	20,313	20,000	10,000
Oil & Gas Income	21,244	-	
Transfers In	1,050,000	2,000,000	
TOTAL ROAD & BRIDGE GENERAL	3,722,970	6,293,707	642,876

Continued on next page

LIVE OAK COUNTY, TEXAS  
ADOPTED BUDGET  
For the Year Ending December 31, 2024

	2022 ACTUAL	2023 ESTIMATED BUDGET	2024 ADOPTED BUDGET
<b>REVENUES: (continued)</b>			
<b>R&amp;B PRECINCT NO. 1 REVENUES (021)</b>			
Licenses & Permits	\$ 89,531	\$ 90,000	\$ 90,000
Interest Income	3,310	1,000	1,000
Transfers In, from General Fund			2,233,315
Transfer In, from Lateral Road			5,000
Transfers In, from FM/Lateral Rd	1,115,100	1,932,000	1,087,980
Transfers In, from R&B General	94,500	102,000	201,863
<b>TOTAL PRECINCT NO. 1</b>	<b>1,302,441</b>	<b>2,125,000</b>	<b>3,619,158</b>
<b>R&amp;B PRECINCT NO. 2 REVENUES (022)</b>			
Licenses & Permits	120,031	90,000	90,000
Interest Income	19,248	6,000	6,000
Transfers In, from General Fund			2,019,941
Transfer In, from Lateral Road			5,000
Transfers In, from FM/Lateral Rd	1,005,360	1,670,400	984,032
Transfers In, from R&B General	85,200	78,000	182,577
<b>TOTAL PRECINCT NO. 2</b>	<b>1,229,839</b>	<b>1,844,400</b>	<b>3,287,550</b>
<b>R&amp;B PRECINCT NO. 3 REVENUES (023)</b>			
Licenses & Permits	89,531	90,000	90,000
Interest Income	14,859	10,000	10,000
Transfers In, from General Fund			1,756,780
Transfer In, from Lateral Road			5,000
Transfers In, from FM/Lateral Rd	874,380	1,599,600	855,831
Transfers In, from R&B General	74,100	72,000	158,790
<b>TOTAL PRECINCT NO. 3</b>	<b>1,052,870</b>	<b>1,771,600</b>	<b>2,876,401</b>
<b>R&amp;B PRECINCT NO. 4 REVENUES (024)</b>			
Licenses & Permits	94,531	90,000	90,000
Interest Income	11,722	8,000	8,000
Transfers In, from General Fund			1,095,320
Transfer In, from Lateral Road			5,000
Transfers In, from FM/Lateral Rd	545,160	1,338,000	783,595
Transfers In, from R&B General	46,200	48,000	99,003
<b>TOTAL PRECINCT NO. 4</b>	<b>697,613</b>	<b>1,484,000</b>	<b>2,080,918</b>
<b>SOLID WASTE DISPOSAL (025)</b>			
Charges for Services	95,547	46,000	46,000
Miscellaneous Income	3,602	700	700
Transfers In, from General Fund	175,000	225,000	350,000
<b>TOTAL SOLID WASTE</b>	<b>274,149</b>	<b>271,700</b>	<b>396,700</b>

Continued on next page

LIVE OAK COUNTY, TEXAS  
ADOPTED BUDGET  
For the Year Ending December 31, 2024

	2022 ACTUAL	2023 ESTIMATED BUDGET	2024 ADOPTED BUDGET
<b>REVENUES: (continued)</b>			
CO CLERK RECORDS MANAGEMENT (027)	\$ 74,998	\$ 56,200	\$ 56,200
COURTHOUSE SECURITY (028)	22,423	23,100	33,100
RECORDS MNGMT & PRESERVATION (029)	8,349	6,010	6,010
* PRE TRIAL DIVERSION	-	-	1,000
ABANDONDED VEHICLE FUND	-	-	-
FEDERAL FORFEITURE FUND	-	-	-
CONSTRUCTION FUND	-	-	3,000,000
INTEREST & SINKING (060)			
Taxes	435,491	533,000	503,556
Miscellaneous Revenue	318	400	100
TOTAL INTEREST & SINKING	<u>435,809</u>	<u>533,400</u>	<u>503,656</u>
LOC AIRPORT (080)			
Intergovernmental Revenue		-	
Miscellaneous Revenue	9,465	5,150	4,975
Sale of Fuel	64,878	45,000	25,000
Transfers In, from General Fund	50,000	50,000	50,000
TOTAL LOC AIRPORT	<u>124,343</u>	<u>100,150</u>	<u>79,975</u>
<b>TOTAL REVENUES</b>	<u>28,261,292</u>	<u>39,312,189</u>	<u>42,994,020</u>
<b>TOTAL RESOURCES AVAILABLE</b>	83,803,653	96,283,209	95,496,196
<b>LESS: TOTAL EXPENDITURES</b>	<u>(26,832,633)</u>	<u>(43,781,033)</u>	<u>(49,193,580)</u>
<b>ESTIMATED ENDING CASH BALANCES</b>	<u>\$ 56,971,020</u>	<u>\$ 52,502,176</u>	<u>\$ 46,302,616</u>

LIVE OAK COUNTY, TEXAS  
ADOPTED BUDGET  
For the Year Ending December 31, 2024

<b><u>EXPENDITURES:</u></b>	2022 ACTUAL	2023 ESTIMATED BUDGET	2024 ADOPTED BUDGET
<b>GENERAL FUND (012):</b>			
GENERAL ADMINISTRATION			
401 Commisnoners' Court	\$ 201,192	\$ 555,660	\$ 842,294
403 County/District Clerk	267,942	367,206	419,941
405 Veteran's Services	12,519	15,435	20,000
409 Non-Departmental	741,583	1,429,315	1,098,740
<b>TOTAL GENERAL ADMINISTRATION</b>	<b>1,223,236</b>	<b>2,367,616</b>	<b>2,380,975</b>
JUDICIAL			
426 County Court	45,834	66,403	131,500
435 District Court	204,028	261,862	274,210
436 District Attorney	115,976	169,885	179,900
450 District Clerk	273,193	317,605	360,548
455 Justice's of the Peace	597,978	716,367	834,238
475 County Attorney	216,678	336,035	390,610
<b>TOTAL JUDICIAL</b>	<b>1,453,687</b>	<b>1,868,157</b>	<b>2,171,006</b>
ELECTIONS (490)	75,666	427,339	133,899
FINANCIAL ADMINISTRATION			
495 County Auditor	446,692	634,581	660,077
497 County Treasurer	541,827	776,514	364,010
499 Tax Assessor-Collector	216,574	253,542	280,855
<b>TOTAL FINANCIAL ADMINISTRATION</b>	<b>1,205,093</b>	<b>1,664,637</b>	<b>1,304,942</b>
PUBLIC FACILITIES			
510 County Courthouse (Assoc. Bldgs)	690,887	1,943,339	1,005,982
513 Cemeteries	3,600	6,600	6,600
<b>TOTAL PUBLIC FACILITIES</b>	<b>694,487</b>	<b>1,949,939</b>	<b>1,012,582</b>
PUBLIC SAFETY			
543 Fire Protection	204,408	454,300	300,000
545 Emergency Services	167,253	252,547	221,233
550 Constables	26,640	41,250	85,698
565 County Sheriff	2,474,994	3,120,705	3,734,411
565 County Jail	2,121,006	2,666,408	2,720,543
570 Correction, Juvenile	118,450	127,598	127,598
585 Highway Patrol	57,680	67,861	78,283
586 DPS CVS	1,862	14,300	14,300
<b>TOTAL PUBLIC SAFETY</b>	<b>5,172,293</b>	<b>6,744,969</b>	<b>7,282,066</b>

Continued on next page

LIVE OAK COUNTY, TEXAS  
ADOPTED BUDGET  
For the Year Ending December 31, 2024

<b><u>EXPENDITURES: (continued)</u></b>	2022 ACTUAL	2023 ESTIMATED BUDGET	2024 ADOPTED BUDGET
GENERAL FUND (continued):			
HEALTH AND WELFARE			
630 Health Department	\$ 383,617	\$ 467,629	\$ 416,958
631 County Nurse	32,600	81,256	42,950
635 Senior Citizens	333,008	488,548	448,332
636 Transportation Program	38,089	38,100	38,100
640 Welfare Department	134,656	327,900	254,900
645 Indigent Health Care	56,172	77,286	88,713
TOTAL HEALTH AND WELFARE	<u>978,142</u>	<u>1,480,719</u>	<u>1,289,953</u>
CULTURE & RECREATION			
650 Libraries	123,417	175,579	241,138
660 Nueces River Park	13,778	85,592	44,125
TOTAL CULTURE & RECREATION	<u>137,195</u>	<u>261,171</u>	<u>285,263</u>
CONSERVATION			
665 Agriculture Extension Service	143,894	154,604	166,051
TRANSFERS	<u>525,000</u>	<u>575,000</u>	<u>10,922,468</u>
TOTAL GENERAL FUND EXPENDITURES	11,608,693	17,494,151	26,949,205
INDIGENT HEALTH CARE FUND	281,914	300,000	400,000
COURT TECHNOLOGY FUND	29	500	500
JP TECHNOLOGY FUND	5,107	20,000	20,000
* ARPA GRANT FUND	878,269	1,000,000	295,887
SPECIAL LOC LATERAL ROAD	17,790	20,000	20,000
FARM TO MARKET & LATERAL ROAD	5,074,240	9,724,739	3,761,438
ROAD & BRIDGE GENERAL	3,152,627	4,789,669	702,433
ROAD & BRIDGE PRECINCT NO. 1	1,378,045	2,545,939	3,604,161
ROAD & BRIDGE PRECINCT NO. 2	1,521,452	2,301,085	3,248,413
ROAD & BRIDGE PRECINCT NO. 3	1,454,615	2,433,107	3,818,970
ROAD & BRIDGE PRECINCT NO. 4	566,832	1,970,832	2,008,512
SOLID WASTE DISPOSAL	224,716	400,929	470,395
CO CLERK RECORDS MANAGEMENT	48,050	94,800	184,800
COURTHOUSE SECURITY	29,538	30,675	37,220
RECORDS MGMT & PRESERVATION	4,496	4,400	4,400
* PRE TRIAL DIVERSION			1,000
INTEREST & SINKING	533,988	533,400	535,000
CONSTRUCTION FUND			3,000,000
LOC AIRPORT	52,232	116,807	131,246
TOTAL BUDGETED EXPENDITURES	<u>\$ 26,832,633</u>	<u>\$ 43,781,033</u>	<u>\$ 49,193,580</u>