



LIVE OAK COUNTY, TEXAS

2027

PROPOSED BUDGET

FILED 8-14 A.D. 2026
LIVE OAK COUNTY, TEXAS
DONNA M. VANWAY CLERK, COUNTY COURT
BY Donna M. VanWay DEPUTY
AT 3:52 O'CLOCK pm

LIVE OAK COUNTY, TEXAS
BUDGET COVER PAGE
2027 PROPOSED BUDGET

THIS BUDGET WILL RAISE MORE REVENUE FROM PROPERTY TAXES THAN LAST YEAR'S BUDGET BY AN AMOUNT OF \$328,480, WHICH IS A 1.20 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 \$435,054.00.

RECORD VOTE OF EACH MEMBER OF THE COMMISSIONERS COURT VOTING ON THE ADOPTION OF THE PROPOSED TAX RATE :

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

PROPERTY TAX RATE COMPARISON:

	<u>Budget YR 2027</u>	<u>Budget YR 2026</u>
Property Tax Rate:	\$0.56922/100	\$0.55474/100
No New Revenue Tax Rate:	\$0.56922/100	\$0.55474/100
No New Revenue M&O Tax Rate:	\$0.56073/100	
Voter Approval Tax Rate:	\$0.67459/100	\$0.64082/100
Debt Rate:	\$0.01137/100	\$0.01041/100

Outstanding debt \$2,405,000

LIVE OAK COUNTY, TEXAS
2027 BUDGET
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LIVE OAK COUNTY, TEXAS
2027 PROPOSED BUDGET
TAX RATE BY FUND
FOR THE 2026 TAX YEAR

Taxable Valuation for 2026 Tax Year:

General	4,847,807,882
Special Road	4,847,807,882
Farm to Market	4,843,622,014

TAX YEAR	2021	2022	2023	2024	2025	2026
General Ad Valorem Tax:						
Maintenance & Operations	0.21720	0.21932	0.46447	0.45114	0.27216	0.36093
Debt Service Funds	0.01712	0.01411	0.01155	0.00995	0.01041	0.01137
TOTAL General Ad Valorem Tax	0.23432	0.23343	0.47602	0.46109	0.28257	0.37230
Special Road Tax	0.06731	0.06820	0.01000	0.01000	0.06000	0.06000
Farm-To-Market & Lateral Road Tax	0.19439	0.19439	0.01000	0.01000	0.21217	0.13692
<i>TOTAL Road and Bridge Ad Valorem Tax</i>					<i>0.27217</i>	<i>0.19692</i>
Total Ad Valorem Tax Rate - All Funds	0.49602	0.49602	0.49602	0.48109	0.55474	0.56922
Total Estimated Tax Levy			22,854,244	24,309,613	25,644,398	27,588,912
Total Estimated Collections at 95% Collection Rate			21,711,532	23,094,132	24,362,178	26,209,467

TAX REVENUE BY FUND:

FUND 012 GENERAL	16,622,287
FUND 060 DEBT SVC	523,636
FUND 020 R&B GEN	2,763,250
FUND 029 R&B FM/LR	6,300,293
	<u>26,209,467</u>

LIVE OAK COUNTY, TEXAS
SUPPLEMENTARY TAX DATA

PRINCIPAL TAXPAYERS

Rank	Name	Estimated Taxable Value	Estimated Tax Amount
1	Burlington Resources Oil & Gas	1,120,956,595	3,947,560
2	Marathon Oil EF LLC	316,733,715	1,115,409
3	Gray Oak Pipeline LLC	276,765,925	974,658
6	Diamond Shamrock Refining Co	189,127,569	666,031
4	Verdun Oil & Gas LLC	187,130,789	658,999
5	Silverbow Resources Oper LLC	118,858,052	418,570
7	Merit Energy Company	71,838,934	252,987
8	Amber Harvest LLC	67,919,652	239,185
9	Cactus II Pipeline LLC	65,745,650	231,529
10	DCP Sandhills Pipeline LLC	64,925,434	228,641
	TOTAL	2,480,002,315	8,733,569

For informational purposes only

LIVE OAK COUNTY, TEXAS
CURRENT TAX COLLECTIONS HISTORY

BUDGET YEAR	TAX YEAR	TOTAL TAX RATE	ORIGINAL TOTAL TAXES LEVIED	ADJUSTMENTS TO LEVY	ADJUSTED TOTAL TAXES LEVIED	DELINQUENT AT END OF LAST YEAR	TOTAL COLLECTIONS	PERCENT COLLECTED
	prior					8,007		
2004	2003	0.57500				2,006		
2005	2004	0.56600				2,537		
2006	2005	0.56600				2,245		
2007	2006	0.53700				14,487		
2008	2007	0.53799				11,924		
2009	2008	0.51000				16,904		
2010	2009	0.48029				16,859		
2011	2010	0.53714				16,526		
2012	2011	0.45000				13,829		
2013	2012	0.44000				18,511		
2014	2013	0.42397	11,276,269	146,607	11,422,876	32,601	11,390,275	99.71%
2015	2014	0.36960	12,859,915	36,952	12,896,867	29,254	12,867,613	99.77%
2016	2015	0.41156	13,756,863	444,141	14,201,004	29,526	14,171,478	99.79%
2017	2016	0.49000	11,225,082	37,048	11,262,130	40,378	11,221,752	99.64%
2018	2017	0.49000	11,556,884	15,107	11,571,991	40,699	11,531,292	99.65%
2019	2018	0.52025	12,698,742	554,279	13,253,021	49,367	13,203,654	99.63%
2020	2019	0.51250	14,918,460	43,759	14,962,219	58,189	14,904,030	99.61%
2021	2020	0.49602	15,678,748	(12,164)	15,666,584	65,071	15,601,513	99.58%
2022	2021	0.49602	15,775,079	(7,331)	15,767,748	86,941	15,680,807	99.45%
2023	2022	0.49602	19,659,093	(6,188)	19,652,905	148,178	19,504,727	99.25%
2024	2023	0.49602	22,393,314	14,783	22,408,097	165,984	22,242,113	99.26%
2025	2024	0.48109	24,191,657	3,044,032	27,235,689	186,185	27,049,504	99.32%
2026	2025	0.55474	26,771,451	12,234	26,783,685	1,059,207	25,724,478	96.05%
						<u>2,115,415</u>		

* Data as of 7/6/2026

For informational purposes only

LIVE OAK COUNTY, TEXAS
STATEMENT OF LONG-TERM INDEBTEDNESS
January 1, 2027

For General County Purposes:

Certificates of Obligation, Series 2006

Original Debt	8,000,000
Interest Rate	4.30%
Estimated Outstanding Balance as of 1/1/2027	2,405,000

The annual requirements for the Certificates of Obligation for years subsequent to December 31, 2026 are as follows:

<u>Fiscal Year Ending December 31 st</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2027	440,000	93,955	533,955
2028	460,000	74,605	534,605
2029	480,000	54,395	534,395
2030	500,000	33,325	533,325
2031	525,000	11,288	536,288
TOTALS	2,405,000	267,568	2,672,568

LIVE OAK COUNTY, TEXAS
SUMMARY OF BUDGET PROJECTIONS
JANUARY 1, 2026 Through DECEMBER 31, 2027

Description	Beginning Cash Balances on 1/1/2026	Estimated Totals for 2026				Estimated Cash Balances on 12/31/2026	cash as % of reserves
		Revenues	Transfers In	Expenditures	Transfers Out		
GENERAL FUND	\$ 32,008,944	\$ 19,574,443	\$ 207,000	\$ (23,318,731)	\$ (2,700,000)	\$ 25,771,656	<u>111%</u>
Indigent Health	785,809		200,000	(400,000)		585,809	
Solid Waste Disposal	548,084	71,300	200,000	(511,633)		307,751	
Grant Fund	-	-		-		-	
<u>ROAD & BRIDGE FUNDS</u>							
Road & Bridge General	12,940,713	3,011,388		(401,000)	(4,966,683)	10,584,418	
R&B, Precint No. 1	1,438,396	91,000	4,374,041	(4,441,329)		1,462,108	<u>33%</u>
R&B, Precint No. 2	3,062,203	96,000	3,961,722	(4,056,217)		3,063,708	<u>76%</u>
R&B, Precint No. 3	3,081,069	100,000	3,453,195	(3,545,384)		3,088,880	<u>87%</u>
R&B, Precint No. 4	3,664,226	98,000	2,175,007	(2,474,970)		3,462,263	<u>140%</u>
Special Lateral Rd	246,665	20,000			(20,000)	246,665	
FM & Lateral Rd	4,753,241	8,983,282		(50,000)	(8,977,282)	4,709,241	
<u>SUBTOTAL OF R&B ONLY</u>	<u>29,186,513</u>	<u>12,399,670</u>	<u>13,963,965</u>	<u>(14,968,900)</u>	<u>(13,963,965)</u>	<u>26,617,283</u>	<u>178%</u>
<u>SPECIAL & DEDICATED FUNDS</u>							
Co Clerk Records Mgmt	186,357	50,000		(190,000)		46,357	
Dist Clerk Rcrd Mgmt	18,033	4,000		(11,000)		11,033	
Clerk Technology	8,355	50		(5,500)		2,905	
JP Technology	109,645	8,000		(72,000)		45,645	
Law Library	12,820	1,000				13,820	
Pre Trial Diversion	122,489	5,000			(17,000)	110,489	
Courthouse Security	48,217	6,000		-		54,217	
FES - Treasury	97,047	20		(10,000)		87,067	
FES - Justice	69,409	40		(25,500)		43,949	
SO State Forfeiture	139,457	3,010		(25,000)		117,467	
Debt Service	305,962	487,251	200,000	(532,445)	(200,000)	260,768	
Construction	3,794,686	15,000	2,000,000	(5,050,000)		759,686	
Airport	182,188	129,100	100,000	(284,138)		127,150	
	<u>\$ 67,624,015</u>	<u>\$ 32,753,884</u>	<u>\$ 16,870,965</u>	<u>\$ (45,404,847)</u>	<u>\$ (16,880,965)</u>	<u>\$ 54,963,052</u>	<u>121%</u>
		\$ 49,624,849		\$ (62,285,812)			
				\$ (12,660,963)			

	% of total	
GF, SWD, IHC, Airport	(24,514,502)	0.54
all R&B	(14,968,900)	0.33
Construction	(5,050,000)	0.11
Debt svc	(532,445)	0.01
Sp & Ded funds	(339,000)	
<u>TOTAL EXPENSES (no tsfr)</u>	<u>(45,404,847)</u>	

LIVE OAK COUNTY, TEXAS
SUMMARY OF BUDGET PROJECTIONS
JANUARY 1, 2026 Through DECEMBER 31, 2027

(CONTINUED)

Description	Estimated Cash Balances on 1/1/2027	Estimated Totals for 2027				Estimated Cash Balances on 12/31/2027	cash as % of reserves
		Revenues	Transfers In	Expenditures	Transfers Out		
GENERAL FUND	\$ 25,771,656	\$ 25,156,731	\$ 207,000	\$ (23,495,468)	(11,700,000)	\$ 15,939,919	68%
Indigent Health	585,809		-	(400,000)		185,809	
Solid Waste Disposal	307,751	71,300	200,000	(542,967)		36,084	
Grant Fund	-			-		0	
ROAD & BRIDGE FUNDS							
Road & Bridge General	10,584,418	2,963,250		(290,500)	(4,263,250)	8,993,918	
R&B, Precint No. 1	1,462,108	91,000	4,110,218	(4,719,107)		944,219	20%
R&B, Precint No. 2	3,063,708	96,000	3,718,312	(4,569,282)		2,308,738	51%
R&B, Precint No. 3	3,088,880	100,000	3,234,961	(3,797,204)		2,626,637	69%
R&B, Precint No. 4	3,462,263	98,000	2,020,051	(2,565,281)		3,015,033	118%
Special Lateral Rd	246,665	20,000			(20,000)	246,665	
FM & Lateral Rd	4,709,241	6,301,293		(205,000)	(10,300,292)	505,242	
SUBTOTAL OF R&B ONLY	26,617,283	9,669,543	13,083,542	(16,146,374)	(14,583,542)	18,640,452	115%
SPECIAL & DEDICATED FUNDS							
Co Clerk Records Mgmt	46,357	50,000		(80,500)		15,857	
Dist Clerk Rcrd Mgmt	11,033	4,000		(11,000)		4,033	
Clerk Technology	2,905	50		(1,000)		1,955	
JP Technology	45,645	8,000	-	(50,500)		3,145	
Law Library	13,820	1,000				14,820	
Pre Trial Diversion	110,489	5,000		(10,000)	(7,000)	98,489	
Courthouse Security	54,217	6,000		-		60,217	
FES - Treasury	87,067	20		(10,000)		77,087	
FES - Justice	43,949	40		(25,500)		18,489	
SO State Forfeiture	117,467	10		(22,000)		95,477	
Debt Service	260,768	524,186	200,000	(533,955)	(200,000)	250,999	
Construction	759,686	15,000	12,000,000	(12,050,000)		724,686	
Airport	127,150	129,100	800,000	(1,037,366)		18,884	
	\$ 54,963,052	\$ 35,639,980	\$ 26,490,542	\$ (54,416,630)	\$ (26,490,542)	\$ 36,186,402	66%
			\$ 62,130,522		\$ (80,907,172)		
					\$ (18,776,650)		

		% of total
GF, SWD, IHC, Airport	(25,475,801)	0.47
all R&B	(16,146,374)	0.30
Construction	(12,050,000)	0.22
Debt svc	(533,955)	0.01
Sp & Ded funds	(210,500)	
TOTAL EXPENSES (no tsfr)	(54,416,630)	

LIVE OAK COUNTY, TEXAS
PROJECT LIST

CONSTRUCTION FUND

	Estimated <u>2026</u>	Budgeted <u>2027</u>	Projected <u>2028</u>
Courthouse Renovations	\$ 3,000,000	\$ 5,000,000	\$ 5,000,000
Helipad in George West	\$ 50,000		
Emergency Operations Center/FD	\$ 2,000,000	\$ 7,000,000	\$ 1,000,000
Totals	<u>\$ 5,050,000</u>	<u>\$ 12,000,000</u>	<u>\$ 6,000,000</u>

OTHER FUNDS & PROJECTS

	Estimated <u>2026</u>	Budgeted <u>2027</u>	Projected <u>2028</u>
Airport Runway Extension		\$ 750,000	\$ 100,000
Floodplain/TDEM Projects		\$ 300,000	\$ 500,000
Totals	<u>\$ -</u>	<u>\$ 1,050,000</u>	<u>\$ 600,000</u>

LIVE OAK COUNTY, TEXAS
PROPOSED BUDGET
For the Year Ending December 31, 2027

	2025 ACTUAL	2026 ESTIMATED BUDGET	2027 PROPOSED BUDGET
BEGINNING CASH BALANCES	\$ 61,913,105	\$ 67,624,015	\$ 54,963,052
<u>REVENUES:</u>			
GENERAL FUND (012):			
Taxes	\$ 28,290,062	\$ 16,785,584	\$ 19,697,287
Intergovernmental	2,485,015	1,532,159	4,286,244
Charges for Services	1,633,034	712,000	651,000
Fines & Forfeitures	550,068	332,000	310,000
Interest Income	708,439	200,000	200,000
Miscellaneous Revenue	448,026	12,700	12,200
Transfers In	52,617	207,000	207,000
TOTAL GENERAL FUND	34,167,261	19,781,443	25,363,731
INDIGENT HEALTH CARE FUND (013)			
Transfers In from General Fund	400,000	200,000	-
ARPA GRANT FUND	412,704	-	-
SOLID WASTE DISPOSAL (015)			
Charges for Services	119,887	71,000	71,000
Miscellaneous Income	6,731	300	300
Transfers In, from General Fund	350,000	200,000	200,000
TOTAL SOLID WASTE	476,618	271,300	271,300
ROAD & BRIDGE GENERAL FUND (020)			
Taxes	563,975	2,811,388	2,763,250
Licenses & Permits	134,350	100,000	100,000
Intergovernmental	91,418	75,000	75,000
Interest Income	432,725	25,000	25,000
Miscellaneous Revenue	17,634	-	-
TOTAL ROAD & BRIDGE GENERAL	1,240,102	3,011,388	2,963,250

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LIVE OAK COUNTY, TEXAS
PROPOSED BUDGET
For the Year Ending December 31, 2027

	2025 ACTUAL	2026 ESTIMATED BUDGET	2027 PROPOSED BUDGET
<u>REVENUES: (continued)</u>			
R&B PRECINCT NO. 1 REVENUES (021)			
Licenses & Permits	\$ 90,000	\$ 90,000	\$ 90,000
Interest Income	29,146	1,000	1,000
Miscellaneous Revenues	20,880		
Transfers In, from General Fund	2,896,723	-	-
Transfers In, from Lateral Road	5,000	5,000	5,000
Transfers In, from R&B General	200,856	1,547,930	868,351
Transfers In, from FM/Lateral Rd	1,093,426	2,821,111	3,236,867
TOTAL PRECINCT NO. 1	4,336,031	4,465,041	4,201,218
R&B PRECINCT NO. 2 REVENUES (022)			
Licenses & Permits	132,000	90,000	90,000
Interest Income	113,678	6,000	6,000
Miscellaneous Revenues	23,291		
Transfers In, from General Fund	2,620,186	-	-
Transfers In, from Lateral Road	5,000	5,000	5,000
Transfers In, from R&B General	186,454	1,404,930	785,454
Transfers In, from FM/Lateral Rd	989,042	2,551,792	2,927,858
TOTAL PRECINCT NO. 2	4,069,651	4,057,722	3,814,312
R&B PRECINCT NO. 3 REVENUES (023)			
Licenses & Permits	90,000	90,000	90,000
Interest Income	146,113	10,000	10,000
Miscellaneous Revenues	121,034		
Transfers In, from General Fund	2,279,124		
Transfers In, from Lateral Road	5,000	5,000	5,000
Transfers In, from R&B General	168,692	1,228,562	683,214
Transfers In, from FM/Lateral Rd	860,300	2,219,633	2,546,747
TOTAL PRECINCT NO. 3	3,670,263	3,553,195	3,334,961
R&B PRECINCT NO. 4 REVENUES (024)			
Licenses & Permits	147,500	90,000	90,000
Interest Income	125,173	8,000	8,000
Miscellaneous Revenues	28,159		
Transfers In, from General Fund	1,421,860		
Transfers In, from Lateral Road	5,000	5,000	5,000
Transfers In, from R&B General	124,048	785,261	426,231
Transfers In, from FM/Lateral Rd	536,710	1,384,746	1,588,820
TOTAL PRECINCT NO. 4	2,388,450	2,273,007	2,118,051

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LIVE OAK COUNTY, TEXAS
PROPOSED BUDGET
For the Year Ending December 31, 2027

	2025 ACTUAL	2026 ESTIMATED BUDGET	2027 PROPOSED BUDGET
REVENUES: (continued)			
SPECIAL LOC LATERAL ROAD (018)	\$ 24,308	\$ 20,000	\$ 20,000
FARM TO MARKET & LATERAL ROAD (019)			
Taxes	576,520	8,982,282	6,300,293
Interest Income	85,274	1,000	1,000
Miscellaneous Revenue	2,657		
TOTAL FARM TO MARKET & LATERAL	664,451	8,983,282	6,301,293
CO CLERK RECORDS MANAGEMENT (032)	71,323	50,000	50,000
DIST CLERK RECORDS MNGMT (033)	5,474	4,000	4,000
CLERK TECHNOLOGY FUND (034)	255	50	50
JP TECHNOLOGY FUND (035)	19,431	8,000	8,000
LAW LIBRARY (036)	6,093	1,000	1,000
PRE TRIAL DIVERSION	12,368	5,000	5,000
COURTHOUSE SECURITY (039)	26,956	6,000	6,000
FEDERAL FORFEITURE FUND (TREASURY)	75,732	20	20
FEDERAL FORFEITURE FUND (JUSTICE)	16,341	40	40
STATE FORFEITURE FUND (CHPT 59)	101,205	3,010	10
CONSTRUCTION FUND (070)	3,399,710	2,015,000	12,015,000
INTEREST & SINKING (060)			
Taxes	549,851	487,201	524,136
Interest Income	946	50	50
Transfers In		200,000	200,000
TOTAL INTEREST & SINKING	550,797	687,251	724,186
LOC AIRPORT (080)			
Intergovernmental Revenue	34,009	100,000	100,000
Miscellaneous Revenue	7,321	4,100	4,100
Sale of Fuel	55,567	25,000	25,000
Transfers In, from General Fund	50,000	100,000	800,000
TOTAL LOC AIRPORT	146,897	229,100	929,100
TOTAL REVENUES	56,282,421	49,624,849	62,130,522
TOTAL RESOURCES AVAILABLE	118,195,526	117,248,864	117,093,574
LESS: TOTAL EXPENDITURES	(50,571,511)	(62,285,812)	(80,907,172)
ESTIMATED ENDING CASH BALANCES	\$ 67,624,015	\$ 54,963,052	\$ 36,186,402

LIVE OAK COUNTY, TEXAS
PROPOSED BUDGET
For the Year Ending December 31, 2027

EXPENDITURES:	2025 ACTUAL	2026 ESTIMATED BUDGET	2027 PROPOSED BUDGET
GENERAL FUND (012):			
GENERAL ADMINISTRATION			
401 Commisnoners' Court	\$ 708,861	\$ 866,325	\$ 936,478
403 County Clerk	389,062	545,514	567,525
405 Veteran's Services	19,568	21,800	69,005
409 Non-Departmental	819,185	3,117,170	3,679,709
TOTAL GENERAL ADMINISTRATION	1,936,676	4,550,809	5,252,717
JUDICIAL			
426 County Court	20,956	68,995	68,249
429 County Court At Law	96,363	135,000	140,000
435 District Court	152,267	188,400	204,683
436 District Attorney	394,611	395,053	435,779
450 District Clerk	324,914	377,114	404,102
451 Justice of the Peace, P1	174,781	187,447	207,852
452 Justice of the Peace, P2	222,577	219,715	241,769
453 Justice of the Peace, P3	198,092	226,389	243,041
454 Justice of the Peace, P4	202,044	217,889	241,541
TOTAL JUDICIAL	1,786,605	2,016,002	2,187,016
LEGAL			
475 County Attorney	425,533	520,005	540,688
TOTAL LEGAL	425,533	520,005	540,688
ELECTIONS (490)	231,231	276,629	322,468
FINANCIAL ADMINISTRATION			
495 County Auditor	588,567	700,187	765,500
497 County Treasurer	254,804	286,714	303,592
499 Tax Assessor-Collector	270,000	297,211	314,665
TOTAL FINANCIAL ADMINISTRATION	1,113,371	1,284,112	1,383,757
PUBLIC FACILITIES			
510 County Courthouse (Assc. Bldgs)	472,222	1,712,364	1,068,697
511 Criminal Justice Center	320,843	422,000	449,500
512 Ag Ext Building	43,551	43,200	45,700
513 Bowie St Building	16,134	18,500	18,000
514 JP Building	88,685	45,600	45,600
515 Library Buildings	36,907	42,200	42,200
516 Annex, 201 Houston St (Hines)	-	-	50,000
518 Senior Center Building	26,246	39,200	39,200
519 So Annex, Lagarto	2,108	7,500	7,500
520 281 Property	-	15,000	20,000
521 Cemeteries	3,600	7,000	7,000
TOTAL PUBLIC FACILITIES	1,010,296	2,352,564	1,793,397

LIVE OAK COUNTY, TEXAS
PROPOSED BUDGET
For the Year Ending December 31, 2027

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<u>EXPENDITURES: (continued)</u>	2025 ACTUAL	2026 ESTIMATED BUDGET	2027 PROPOSED BUDGET
GENERAL FUND (continued):			
PUBLIC SAFETY			
531 Fire Protection, GW	\$ 59,134	\$ 100,000	\$ 110,000
532 Fire Protection, TR	333,522	167,000	97,000
533 Fire Protection, Whitsett	344,035	56,700	66,700
534 Fire Protection, SwSw	305,394	96,700	106,700
535 Fire Protection, Lagarto	235,097	265,000	65,000
545 Emergency Services	142,281	305,845	252,675
550 Constables	88,354	114,032	118,633
565 County Sheriff	3,761,256	5,033,308	5,098,858
566 County Jail	2,550,320	3,128,003	3,248,213
570 Corrections	164,270	168,626	188,394
585 Highway Patrol	76,834	84,547	88,078
586 DPS CVS	5,049	33,800	33,800
TOTAL PUBLIC SAFETY	8,065,546	9,553,561	9,474,051
HEALTH AND WELFARE			
630 Health Department	284,085	423,258	442,682
631 County Nurse	26,137	41,450	50,100
635 Senior Citizens	480,115	618,663	732,774
636 Transportation Program	38,082	38,500	138,500
640 Welfare Department	215,887	524,900	524,900
645 Indigent Health Care	83,612	97,227	100,258
TOTAL HEALTH AND WELFARE	1,127,918	1,743,998	1,989,214
CULTURE & RECREATION			
650 Libraries	134,083	227,689	241,212
660 Nueces River Park	117,726	72,196	67,424
661 GW Longhorn Park	27,657	538,724	62,975
TOTAL CULTURE & RECREATION	279,466	838,609	371,611
CONSERVATION			
665 Agriculture Extension Service	236,208	182,442	180,549
 SUBTOTAL OF GENERAL FUND EXPENDITURES BEFORE TRANSFERS OUT	 16,212,850	 23,318,731	 23,495,468

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LIVE OAK COUNTY, TEXAS
PROPOSED BUDGET
For the Year Ending December 31, 2027

<u>EXPENDITURES: (continued)</u>	2025 ACTUAL	2026 ESTIMATED BUDGET	2027 PROPOSED BUDGET
GENERAL FUND (continued):			
TRANSFERS TO OTHER FUNDS			
700 To Indigent Health Care Fund	\$ 400,000	\$ 200,000	\$ -
To Solid Waste Fund	350,000	200,000	200,000
To R&B Precinct No. 1 Fund	2,896,723	-	-
To R&B Precinct No. 2 Fund	2,620,186	-	-
To R&B Precinct No. 3 Fund	2,279,124	-	-
To R&B Precinct No. 4 Fund	1,421,860	-	-
To Debt Service Fund	-	200,000	200,000
To Construction Fund	3,300,000	2,000,000	10,500,000
To Airport Fund	50,000	100,000	800,000
TOTAL CULTURE & RECREATION	<u>13,317,893</u>	<u>2,700,000</u>	<u>11,700,000</u>
 TOTAL GENERAL FUND EXPENDITURES	 <u>29,530,743</u>	 <u>26,018,731</u>	 <u>35,195,468</u>
INDIGENT HEALTH CARE FUND	221,986	400,000	400,000
SOLID WASTE DISPOSAL	331,204	511,633	542,967
ARPA GRANT FUND	415,429	-	-
ROAD & BRIDGE GENERAL	1,072,134	5,367,683	4,553,750
ROAD & BRIDGE PRECINCT NO. 1	3,188,543	4,441,329	4,719,107
ROAD & BRIDGE PRECINCT NO. 2	3,446,164	4,056,217	4,569,282
ROAD & BRIDGE PRECINCT NO. 3	3,249,117	3,545,384	3,797,204
ROAD & BRIDGE PRECINCT NO. 4	2,086,797	2,474,970	2,565,281
SPECIAL LOC LATERAL ROAD	20,000	20,000	20,000
FARM TO MARKET & LATERAL ROAD	3,529,477	9,027,282	10,505,292
CO CLERK RECORDS MANAGEMENT	201,513	190,000	80,500
DIST CLERK RECORDS MNGMT (033)	3,816	11,000	11,000
CLERK TECHNOLOGY FUND	-	5,500	1,000
JP TECHNOLOGY FUND	6,960	72,000	50,500
LAW LIBRARY	-	-	-
PRE TRIAL DIVERSION	8,450	17,000	17,000
COURTHOUSE SECURITY	-	-	-
FES TREASURY	-	10,000	10,000
FES JUSTICE	2,383	25,500	25,500
STATE FORFEITURE	11,808	25,000	22,000
INTEREST & SINKING	535,183	732,445	733,955
CONSTRUCTION FUND	2,585,344	5,050,000	12,050,000
LOC AIRPORT	124,460	284,138	1,037,366
 TOTAL BUDGETED EXPENDITURES	 <u>\$ 50,571,511</u>	 <u>\$ 62,285,812</u>	 <u>\$ 80,907,172</u>