



LIVE OAK COUNTY, TEXAS  
2026  
PROPOSED BUDGET

FILED August 15 A.D. 20 25  
LIVE OAK COUNTY, TEXAS  
DONNA M. VANWAY CLERK, COUNTY COURT  
BY Donna M. VanWay DEPUTY  
AT 8:21 O'CLOCK am



**LIVE OAK COUNTY, TEXAS  
BUDGET COVER PAGE  
2026 PROPOSED BUDGET**

**THIS BUDGET WILL RAISE MORE REVENUE FROM  
PROPERTY TAXES THAN LAST YEAR'S BUDGET BY  
\$136,660, WHICH IS A 0.50 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 \$152,656.00.**

**PROPERTY TAX RATE COMPARISON:**

	<u>Budget YR 2025</u>	<u>Budget YR 2026</u>
Property Tax Rate:	\$0.48109/100	\$0.52109/100
No New Revenue Tax Rate:	\$0.44573/100	\$0.55474/100
No New Revenue M&O Tax Rate:	\$0.43727/100	\$0.54573/100
Voter Approval Tax Rate:	\$0.48109/100	\$0.64082/100
Debt Rate:	\$0.00995/100	\$0.01041/100

Outstanding debt \$2,825,000



**LIVE OAK COUNTY, TEXAS**  
**2026 PROPOSED BUDGET**  
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**LIVE OAK COUNTY, TEXAS  
DIRECTORY OF OFFICIALS  
AUGUST 14, 2025**

**DISTRICT COURT**

**Starr Bauer  
Patrick Flanigan  
Janna K. Whatley  
Harvey Hardwick  
Tiffany McWilliams  
Sara Lindsey**

**Judge, 36<sup>th</sup> Judicial District  
Judge, 156<sup>th</sup> Judicial District  
Judge, 343<sup>rd</sup> Judicial District  
Judge, Court At Law  
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  
Robert McWilliams  
Kitley Wasicek  
Deanna Atkinson  
Regina Dove**

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



**LIVE OAK COUNTY, TEXAS  
TAX RATE BY FUND  
FOR THE 2025 TAX YEAR**

**Taxable Valuation for 2025 Tax Year:**

General	4,921,390,756
Special Road	4,921,390,756
Farm to Market	4,916,621,154

<b>TAX YEAR</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
<b>General Ad Valorem Tax:</b>					
Maintenance & Operations	0.21720	0.21932	0.46447	0.45114	0.49068
Debt Service Funds	0.01712	0.01411	0.01155	0.00995	0.01041
<b>Total General Ad Valorem Tax</b>	<b>0.23432</b>	<b>0.23343</b>	<b>0.47602</b>	<b>0.46109</b>	<b>0.50109</b>
<b>Special Road Tax</b>	<b>0.06731</b>	<b>0.06820</b>	<b>0.01000</b>	<b>0.01000</b>	<b>0.01000</b>
<b>Farm-To-Market &amp; Lateral Road Tax</b>	<b>0.19439</b>	<b>0.19439</b>	<b>0.01000</b>	<b>0.01000</b>	<b>0.01000</b>
<b>Total Ad Valorem Tax Rate - All Funds</b>	<b>0.49602</b>	<b>0.49602</b>	<b>0.49602</b>	<b>0.48109</b>	<b>0.52109</b>
<b>Total Estimated Tax Levy</b>		15,723,693	22,854,244	24,309,613	25,644,398
<b>Total Estimated Collections at 95% Collection Rate</b>			21,711,532	23,094,132	24,362,178



**LIVE OAK COUNTY, TEXAS  
SUPPLEMENTARY TAX DATA**

**PRINCIPAL TAXPAYERS**

Rank	Name	Estimated Taxable Value	Estimated Tax Amount
1	Burlington Resources Oil & Gas	1,292,382,017	7,169,360
2	Marathon Oil EF LLC	272,572,376	1,512,068
3	Gray Oak Pipeline LLC	238,127,051	1,320,986
4	Verdun Oil & Gas LLC	192,100,624	1,065,659
5	Silverbow Resources Oper LLC	183,561,849	1,018,291
6	Diamond Shamrock Refining Co	166,273,029	922,383
7	Plomero Ranches LTD	86,112,413	477,700
8	Valero Marketing & Supply Co	71,572,268	397,040
9	Amber Harvest LLC	70,238,490	389,641
10	Merit Energy Company	69,424,956	385,128
	TOTAL	<u>2,642,365,072</u>	<u>14,658,256</u>

**BREAKDOWN OF MARKET VALUATIONS BY CATEGORY BEFORE EXEMPTIONS**

Oil & Gas Minerals	4,023,084,421
Rural/Ag Land and Improvements	220,131,810
Commercial and Industrial	1,051,158,102
Personal Real & Other Property	86,713,839
TOTAL TAXABLE VALUATION (LOC)	<u>5,381,088,172</u>

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					11,008		
2004	2003	0.57500				6,166		
2005	2004	0.56600				6,083		
2006	2005	0.56600				16,250		
2007	2006	0.53700				14,922		
2008	2007	0.53799				12,358		
2009	2008	0.51000				17,424		
2010	2009	0.48029				17,464		
2011	2010	0.53714				17,227		
2012	2011	0.45000				14,393		
2013	2012	0.44000				19,709		
2014	2013	0.42397	11,276,269	148,817	11,425,086	35,683	11,389,403	99.69%
2015	2014	0.36960	12,859,915	38,945	12,898,860	32,509	12,866,351	99.75%
2016	2015	0.41156	13,756,863	448,663	14,205,526	36,026	14,169,500	99.75%
2017	2016	0.49000	11,225,082	37,297	11,262,379	42,537	11,219,842	99.62%
2018	2017	0.49000	11,556,884	15,556	11,572,440	43,796	11,528,644	99.62%
2019	2018	0.52025	12,698,742	554,693	13,253,435	53,299	13,200,136	99.60%
2020	2019	0.51250	14,918,460	44,160	14,962,620	62,956	14,899,664	99.58%
2021	2020	0.49602	15,678,748	(11,756)	15,666,992	72,109	15,594,883	99.54%
2022	2021	0.49602	15,775,079	(6,771)	15,768,308	96,293	15,672,015	99.39%
2023	2022	0.49602	19,659,093	(5,703)	19,653,390	161,852	19,491,538	99.18%
2024	2023	0.49602	22,393,314	1,368	22,394,682	205,360	22,189,322	99.08%
2025	2024	0.48109	24,191,657	3,105,883	27,297,540	455,928	26,841,612	98.33%
						<u>1,451,352</u>		

\* Data as of 7/29/2025

For informational purposes only



**LIVE OAK COUNTY, TEXAS**  
**STATEMENT OF LONG-TERM INDEBTEDNESS**  
**January 1, 2026**

For General County Purposes:

Certificates of Obligation, Series 2006

Original Debt	8,000,000
Interest Rate	4.30%
Estimated Outstanding Balance as of 1/1/2026	2,825,000

The annual requirements for the Certificates of Obligation for years subsequent to December 31, 2025 are as follows:

<u>Fiscal Year Ending December 31 st</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	420,000	112,445	532,445
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
<b>TOTALS</b>	<b>2,825,000</b>	<b>380,013</b>	<b>3,205,013</b>



LIVE OAK COUNTY, TEXAS  
SUMMARY OF BUDGET PROJECTIONS  
JANUARY 1, 2025 Through DECEMBER 31, 2026

Description	Beginning Cash Balances on 1/1/2025	Estimated Totals for 2025				Estimated Cash Balances on 12/31/2025	FB as % of reserves
		Revenues	Transfers In	Expenditures	Transfers Out		
GENERAL FUND	\$ 29,729,264	\$ 28,411,832	\$ 52,617	\$ (21,308,041)	\$ (13,317,893)	\$ 23,567,779	111%
Indigent Health	617,865		400,000	(400,000)		617,865	
Solid Waste Disposal	399,830	56,300	350,000	(431,677)		374,453	
Grant Fund	428,111	-		(428,111)		-	
<b>ROAD &amp; BRIDGE FUNDS</b>							
Road & Bridge General	11,816,021	680,050		(298,817)	(642,233)	11,555,021	
R&B, Precint No. 1	434,555	91,000	4,196,004	(3,799,271)		922,288	
R&B, Precint No. 2	2,658,163	96,000	3,800,681	(3,591,085)		2,963,759	
R&B, Precint No. 3	2,909,240	100,000	3,313,116	(3,710,950)		2,611,406	
R&B, Precint No. 4	3,420,418	98,000	2,087,617	(2,569,491)		3,036,544	
Special Lateral Rd	242,357	20,000			(20,000)	242,357	
FM & Lateral Rd	4,038,033	499,475		(50,000)	(3,479,475)	1,008,033	
<b>SUBTOTAL OF R&amp;B ONLY</b>	<b>25,518,787</b>	<b>1,584,525</b>	<b>13,397,418</b>	<b>(14,019,614)</b>	<b>(4,141,708)</b>	<b>22,339,408</b>	<b>159%</b>
<b>SPECIAL &amp; DEDICATED FUNDS</b>							
Co Clerk Records Mgmt	320,552	56,000		(338,500)		38,052	
Dist Clerk Rcrd Mgmt	16,107	4,000		(6,000)		14,107	
Clerk Technology	8,115	50		(500)		7,665	
JP Technology	97,912	8,000		(20,000)		85,912	
Law Library	6,728	1,000				7,728	
Pre Trial Diversion	119,126	5,000			(7,000)	117,126	
Courthouse Security	27,190	5,000		-		32,190	
FES - Treasury	21,315	40		(11,300)		10,055	
FES - Justice	54,451	1,240		(25,500)		30,191	
SO State Forfeiture	50,224	10,010		(36,750)		23,484	
Debt Service	241,973	487,699		(535,183)		194,489	
Construction	3,037,977	-	3,300,000	(3,300,000)		3,037,977	
Airport	161,903	69,100	50,000	(165,140)		115,863	
	<b>\$ 60,857,430</b>	<b>\$ 30,699,796</b>	<b>\$ 17,550,035</b>	<b>\$ (41,026,316)</b>	<b>\$ (17,466,601)</b>	<b>\$ 50,614,344</b>	<b>123%</b>



LIVE OAK COUNTY, TEXAS  
SUMMARY OF BUDGET PROJECTIONS  
JANUARY 1, 2025 Through DECEMBER 31, 2026

(CONTINUED)

Description	Estimated Cash Balances on 1/1/2026	Estimated Totals for 2026				Estimated Cash Balances on 12/31/2026	FB as % of reserves
		Revenues	Transfers In	Expenditures	Transfers Out		
GENERAL FUND	\$ 23,567,779	\$ 29,753,336	\$ 207,000	\$ (22,292,135)	(13,509,354)	\$ 17,726,626	80%
Indigent Health	617,865		200,000	(400,000)		417,865	
Solid Waste Disposal	374,453	71,300	200,000	(461,622)		184,131	
Grant Fund	-			-		0	
<b>ROAD &amp; BRIDGE FUNDS</b>							
Road & Bridge General	11,555,021	667,532		(261,000)	(3,667,532)	8,294,021	
R&B, Precint No. 1	922,288	91,000	4,374,041	(3,799,271)		1,588,058	
R&B, Precint No. 2	2,963,759	96,000	3,961,722	(3,441,085)		3,580,396	
R&B, Precint No. 3	2,611,406	100,000	3,453,195	(3,715,333)		2,449,268	
R&B, Precint No. 4	3,036,544	98,000	2,175,007	(2,769,491)		2,540,060	
Special Lateral Rd	242,357	20,000			(20,000)	242,357	
FM & Lateral Rd	1,008,033	473,079		(50,000)	(467,079)	964,033	
<b>SUBTOTAL OF R&amp;B ONLY</b>	<b>22,339,408</b>	<b>1,545,611</b>	<b>13,963,965</b>	<b>(14,036,180)</b>	<b>(4,154,611)</b>	<b>19,658,193</b>	<b>140%</b>
<b>SPECIAL &amp; DEDICATED FUNDS</b>							
Co Clerk Records Mgmt	38,052	50,000		(80,000)		8,052	
Dist Clerk Rcrd Mgmt	14,107	4,000		(11,000)		7,107	
Clerk Technology	7,665	50		(5,500)		2,215	
JP Technology	85,912	8,000	-	(72,000)		21,912	
Law Library	7,728	1,000				8,728	
Pre Trial Diversion	117,126	5,000			(7,000)	115,126	
Courthouse Security	32,190	6,000		-		38,190	
FES - Treasury	10,055	20		(10,000)		75	
FES - Justice	30,191	40		(25,500)		4,731	
SO State Forfeiture	23,484	10		(22,000)		1,494	
Debt Service	194,489	687,251		(532,445)	(200,000)	149,295	
Construction	3,037,977	15,000	3,000,000	(6,050,000)		2,977	
Airport	115,863	129,100	100,000	(284,138)		60,825	
	<b>\$ 50,614,344</b>	<b>\$ 32,275,718</b>	<b>\$ 17,670,965</b>	<b>\$ (44,282,520)</b>	<b>\$ (17,870,965)</b>	<b>\$ 38,407,542</b>	<b>87%</b>



**LIVE OAK COUNTY, TEXAS**  
**PROPOSED BUDGET**  
**For the Year Ending December 31, 2026**

	2024 ACTUAL	2025 ESTIMATED BUDGET	2026 PROPOSED BUDGET
<b>BEGINNING CASH BALANCES</b>	\$ 58,080,681	\$ 60,857,430	\$ 50,614,344
<b><u>REVENUES:</u></b>			
<b>GENERAL FUND (012):</b>			
Taxes	\$ 23,191,187	\$ 24,731,958	\$ 26,950,477
Intergovernmental	1,191,399	2,369,474	1,553,159
Charges for Services	1,094,939	760,000	705,000
Fines & Forfeitures	457,564	338,000	332,000
Interest Income	833,729	200,000	200,000
Miscellaneous Revenue	403,294	12,400	12,700
Transfers In	532,000	52,617	207,000
<b>TOTAL GENERAL FUND</b>	<b>27,704,112</b>	<b>28,464,449</b>	<b>29,960,336</b>
<b>INDIGENT HEALTH CARE FUND (013)</b>			
Transfers In from General Fund	400,731	400,000	200,000
<b>ARPA GRANT FUND</b>	1,188,142	-	-
<b>SOLID WASTE DISPOSAL (015)</b>			
Charges for Services	134,170	56,000	71,000
Miscellaneous Income	3,684	300	300
Transfers In, from General Fund	350,000	350,000	200,000
<b>TOTAL SOLID WASTE</b>	<b>487,854</b>	<b>406,300</b>	<b>271,300</b>
<b>ROAD &amp; BRIDGE GENERAL FUND (020)</b>			
Taxes	434,911	480,050	467,532
Licenses & Permits	118,920	100,000	100,000
Intergovernmental	96,399	75,000	75,000
Interest Income	485,257	25,000	25,000
Miscellaneous Revenue	67,323	-	-
<b>TOTAL ROAD &amp; BRIDGE GENERAL</b>	<b>1,202,810</b>	<b>680,050</b>	<b>667,532</b>

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**LIVE OAK COUNTY, TEXAS**  
**PROPOSED BUDGET**  
**For the Year Ending December 31, 2026**

	2024 ACTUAL	2025 ESTIMATED BUDGET	2026 PROPOSED BUDGET
<b>REVENUES: (continued)</b>			
<b>R&amp;B PRECINCT NO. 1 REVENUES (021)</b>			
Licenses & Permits	\$ 90,000	\$ 90,000	\$ 90,000
Interest Income	68,454	1,000	1,000
Miscellaneous Revenues	21,742		
Transfers In, from General Fund	2,233,315	2,896,723	3,082,589
Transfers In, from Lateral Road	5,000	5,000	5,000
Transfers In, from FM/Lateral Rd	1,087,980	1,093,425	146,780
Transfers In, from R&B General	201,863	200,856	1,139,672
<b>TOTAL PRECINCT NO. 1</b>	<b>3,708,354</b>	<b>4,287,004</b>	<b>4,465,041</b>
<b>R&amp;B PRECINCT NO. 2 REVENUES (022)</b>			
Licenses & Permits	183,000	90,000	90,000
Interest Income	135,396	6,000	6,000
Miscellaneous Revenues	42,045		
Transfers In, from General Fund	2,019,941	2,620,186	2,788,309
Transfers In, from Lateral Road	5,000	5,000	5,000
Transfers In, from FM/Lateral Rd	984,032	989,041	132,767
Transfers In, from R&B General	182,577	186,454	1,035,646
<b>TOTAL PRECINCT NO. 2</b>	<b>3,551,991</b>	<b>3,896,681</b>	<b>4,057,722</b>
<b>R&amp;B PRECINCT NO. 3 REVENUES (023)</b>			
Licenses & Permits	90,000	90,000	90,000
Interest Income	146,901	10,000	10,000
Miscellaneous Revenues	87,781		
Transfers In, from General Fund	1,756,780	2,279,124	2,425,363
Transfers In, from Lateral Road	5,000	5,000	5,000
Transfers In, from FM/Lateral Rd	855,831	860,300	115,485
Transfers In, from R&B General	158,790	168,692	907,347
<b>TOTAL PRECINCT NO. 3</b>	<b>3,101,083</b>	<b>3,413,116</b>	<b>3,553,195</b>
<b>R&amp;B PRECINCT NO. 4 REVENUES (024)</b>			
Licenses & Permits	155,000	90,000	90,000
Interest Income	150,645	8,000	8,000
Miscellaneous Revenues	54,227		
Transfers In, from General Fund	1,095,320	1,421,860	1,513,093
Transfers In, from Lateral Road	5,000	5,000	5,000
Transfers In, from FM/Lateral Rd	783,595	536,709	72,047
Transfers In, from R&B General	99,003	124,048	584,867
<b>TOTAL PRECINCT NO. 4</b>	<b>2,342,790</b>	<b>2,185,617</b>	<b>2,273,007</b>

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**LIVE OAK COUNTY, TEXAS**  
**PROPOSED BUDGET**  
For the Year Ending December 31, 2026

	2024 ACTUAL	2025 ESTIMATED BUDGET	2026 PROPOSED BUDGET
<b>REVENUES: (continued)</b>			
SPECIAL LOC LATERAL ROAD (018)	\$ 23,115	\$ 20,000	\$ 20,000
FARM TO MARKET & LATERAL ROAD (019)			
Taxes	473,902	489,475	472,079
Interest Income	157,702	10,000	1,000
Miscellaneous Revenue	36,905		
TOTAL FARM TO MARKET & LATERAL	668,509	499,475	473,079
CO CLERK RECORDS MANAGEMENT (032)	64,670	56,000	50,000
DIST CLERK RECORDS MNGMT (033)	6,244	4,000	4,000
CLERK TECHNOLOGY FUND (034)	232	50	50
JP TECHNOLOGY FUND (035)	15,050	8,000	8,000
LAW LIBRARY (036)	7,183	1,000	1,000
* PRE TRIAL DIVERSION	9,765	5,000	5,000
COURTHOUSE SECURITY (039)	22,786	5,000	6,000
FEDERAL FORFEITURE FUND (TREASURY)	-	40	20
FEDERAL FORFEITURE FUND (JUSTICE)	-	1,240	40
STATE FORFEITURE FUND (CHPT 59)	-	10,010	10
CONSTRUCTION FUND (070)	3,115,280	3,300,000	3,015,000
INTEREST & SINKING (060)			
Taxes	502,820	487,649	487,201
Interest Income	280	50	50
Transfers In			200,000
TOTAL INTEREST & SINKING	503,100	487,699	687,251
LOC AIRPORT (080)			
Intergovernmental Revenue	763	25,000	100,000
Miscellaneous Revenue	6,314	4,100	4,100
Sale of Fuel	64,751	40,000	25,000
Transfers In, from General Fund	50,000	50,000	100,000
TOTAL LOC AIRPORT	121,828	119,100	229,100
<b>TOTAL REVENUES</b>	<b>48,245,629</b>	<b>48,249,831</b>	<b>49,946,683</b>
<b>TOTAL RESOURCES AVAILABLE</b>	<b>106,326,310</b>	<b>109,107,261</b>	<b>100,561,027</b>
<b>LESS: TOTAL EXPENDITURES</b>	<b>(45,468,880)</b>	<b>(58,492,917)</b>	<b>(62,153,485)</b>
<b>ESTIMATED ENDING CASH BALANCES</b>	<b>\$ 60,857,430</b>	<b>\$ 50,614,344</b>	<b>\$ 38,407,542</b>



**LIVE OAK COUNTY, TEXAS**  
**PROPOSED BUDGET**  
**For the Year Ending December 31, 2026**

<b>EXPENDITURES:</b>	<b>2024 ACTUAL</b>	<b>2025 ESTIMATED BUDGET</b>	<b>2026 PROPOSED BUDGET</b>
<b>GENERAL FUND (012):</b>			
<b>GENERAL ADMINISTRATION</b>			
401 Commisisoners' Court	\$ 674,117	\$ 779,297	\$ 809,456
403 County Clerk	387,163	746,151	538,514
405 Veteran's Services	16,169	18,950	21,000
409 Non-Departmental	473,230	2,168,315	3,152,050
<b>TOTAL GENERAL ADMINISTRATION</b>	<b>1,550,679</b>	<b>3,712,713</b>	<b>4,521,020</b>
<b>JUDICIAL</b>			
426 County Court	21,929	52,000	64,995
429 County Court At Law	77,446	115,000	135,000
435 District Court	288,971	171,012	188,400
436 District Attorney	199,057	395,950	389,053
450 District Clerk	323,396	367,251	377,114
451 Justice of the Peace, P1	163,041	185,642	187,447
452 Justice of the Peace, P2	191,685	228,292	219,715
453 Justice of the Peace, P3	205,807	221,870	226,389
454 Justice of the Peace, P4	185,210	217,467	217,889
<b>TOTAL JUDICIAL</b>	<b>1,656,542</b>	<b>1,954,484</b>	<b>2,006,002</b>
<b>LEGAL</b>			
475 County Attorney	351,309	506,407	520,005
<b>TOTAL LEGAL</b>	<b>351,309</b>	<b>506,407</b>	<b>520,005</b>
<b>ELECTIONS (490)</b>	<b>189,763</b>	<b>215,667</b>	<b>271,629</b>
<b>FINANCIAL ADMINISTRATION</b>			
495 County Auditor	569,489	652,874	700,187
497 County Treasurer	252,753	269,542	286,714
499 Tax Assessor-Collector	257,601	287,143	297,211
<b>TOTAL FINANCIAL ADMINISTRATION</b>	<b>1,079,843</b>	<b>1,209,559</b>	<b>1,284,112</b>
<b>PUBLIC FACILITIES</b>			
510 County Courthouse (Assoc. Bldgs)	496,636	917,074	1,052,319
511 Criminal Justice Center	256,299	338,000	422,000
512 Ag Ext Building	17,806	40,750	43,200
513 Health Clinic	5,345	15,100	16,500
514 JP Building	59,400	124,900	45,600
515 Library Buildings	26,185	31,500	42,200
518 Senior Center Building	16,500	93,000	39,200
519 So Annex, Lagarto	8,532	9,000	7,500
521 Cemeteries	3,600	6,600	7,000
<b>TOTAL PUBLIC FACILITIES</b>	<b>890,303</b>	<b>1,575,924</b>	<b>1,675,519</b>

Continued on next page



**LIVE OAK COUNTY, TEXAS**  
**PROPOSED BUDGET**  
For the Year Ending December 31, 2026

<b><u>EXPENDITURES: (continued)</u></b>	<b>2024 ACTUAL</b>	<b>2025 ESTIMATED BUDGET</b>	<b>2026 PROPOSED BUDGET</b>
<b>GENERAL FUND (continued):</b>			
<b>PUBLIC SAFETY</b>			
531 Fire Protection, GW	\$ 338,259	\$ 127,000	\$ 100,000
532 Fire Protection, TR	121,976	397,750	167,000
533 Fire Protection, Whitsett	10,785	334,700	56,700
534 Fire Protection, SwSw	74,347	313,000	96,700
535 Fire Protection, Lagarto	21,222	329,000	65,000
545 Emergency Services	155,343	231,351	232,845
550 Constables	78,593	97,134	104,031
565 County Sheriff	3,577,167	4,498,498	5,022,157
566 County Jail	2,318,064	2,873,662	3,152,171
570 Corrections	192,955	167,182	168,626
585 Highway Patrol	72,288	80,801	84,547
586 DPS CVS	3,321	14,300	13,800
<b>TOTAL PUBLIC SAFETY</b>	<b>6,964,320</b>	<b>9,464,378</b>	<b>9,263,577</b>
<b>HEALTH AND WELFARE</b>			
630 Health Department	345,204	416,229	423,258
631 County Nurse	21,943	47,450	41,450
635 Senior Citizens	470,937	609,025	609,025
636 Transportation Program	38,061	38,500	38,500
640 Welfare Department	296,778	502,275	537,900
645 Indigent Health Care	79,236	94,381	97,227
<b>TOTAL HEALTH AND WELFARE</b>	<b>1,252,159</b>	<b>1,707,860</b>	<b>1,747,360</b>
<b>CULTURE &amp; RECREATION</b>			
650 Libraries	131,403	228,577	228,052
660 Nueces River Park	11,794	119,598	62,196
661 GW Longhorn Park	690	328,000	538,724
<b>TOTAL CULTURE &amp; RECREATION</b>	<b>143,887</b>	<b>676,175</b>	<b>828,972</b>
<b>CONSERVATION</b>			
665 Agriculture Extension Service	115,801	284,874	173,939
 <b>SUBTOTAL OF GENERAL FUND EXPENDITURES BEFORE TRANSFERS OUT</b>	 <b>14,194,606</b>	 <b>21,308,041</b>	 <b>22,292,135</b>

Continued on next page



**LIVE OAK COUNTY, TEXAS**  
**PROPOSED BUDGET**  
For the Year Ending December 31, 2026

<b>EXPENDITURES: (continued)</b>	<b>2024 ACTUAL</b>	<b>2025 ESTIMATED BUDGET</b>	<b>2026 PROPOSED BUDGET</b>
<b>GENERAL FUND (continued):</b>			
<b>TRANSFERS TO OTHER FUNDS</b>			
700 To Indigent Health Care Fund	\$ 400,000	\$ 400,000	\$ 200,000
To Solid Waste Fund	350,000	350,000	200,000
To R&B Precinct No. 1 Fund	2,233,315	2,896,723	3,082,589
To R&B Precinct No. 2 Fund	2,019,941	2,620,186	2,788,309
To R&B Precinct No. 3 Fund	1,756,780	2,279,124	2,425,363
To R&B Precinct No. 4 Fund	1,095,320	1,421,860	1,513,093
To Debt Service Fund	-	-	200,000
To Construction Fund	3,000,000	3,300,000	3,000,000
To Airport Fund	50,000	50,000	100,000
<b>TOTAL CULTURE &amp; RECREATION</b>	<b>10,905,356</b>	<b>13,317,893</b>	<b>13,509,354</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>25,099,962</b>	<b>34,625,934</b>	<b>35,801,489</b>
INDIGENT HEALTH CARE FUND	202,630	400,000	400,000
SOLID WASTE DISPOSAL	312,471	431,677	461,622
ARPA GRANT FUND	1,185,417	428,111	-
ROAD & BRIDGE GENERAL	935,538	941,050	3,928,532
ROAD & BRIDGE PRECINCT NO. 1	3,988,935	3,799,271	3,799,271
ROAD & BRIDGE PRECINCT NO. 2	3,057,459	3,591,085	3,441,085
ROAD & BRIDGE PRECINCT NO. 3	4,044,780	3,710,950	3,715,333
ROAD & BRIDGE PRECINCT NO. 4	1,880,660	2,569,491	2,769,491
SPECIAL LOC LATERAL ROAD	20,000	20,000	20,000
FARM TO MARKET & LATERAL ROAD	3,822,942	3,529,475	517,079
CO CLERK RECORDS MANAGEMENT	46,527	338,500	80,000
DIST CLERK RECORDS MNGMT (033)	2,450	6,000	11,000
CLERK TECHNOLOGY FUND	-	500	5,500
JP TECHNOLOGY FUND	2,557	20,000	72,000
PRE TRIAL DIVERSION	7,000	7,000	7,000
COURTHOUSE SECURITY	-	-	-
FES TREASURY	-	11,300	10,000
FES JUSTICE	-	25,500	25,500
STATE FORFEITURE	-	36,750	22,000
INTEREST & SINKING	532,168	535,183	732,445
CONSTRUCTION FUND	227,240	3,300,000	6,050,000
LOC AIRPORT	100,144	165,140	284,138
<b>TOTAL BUDGETED EXPENDITURES</b>	<b>\$ 45,468,880</b>	<b>\$ 58,492,917</b>	<b>\$ 62,153,485</b>



**LIVE OAK COUNTY, TEXAS  
CONSTRUCTION FUND  
PROJECT LIST**

	<u>2026</u>	<u>2027</u>
Courthouse Renovations	\$ 3,000,000	\$ 2,000,000
Helipad in George West	\$ 50,000	
Emergency Operations Center/FD	\$ 3,000,000	\$ 4,000,000

**OTHER ONGOING AND FUTURE PROJECTS:**

Airport Runway  
Courthouse Security