

# LIBERTY COUNTY, TEXAS 2:50 P

## BUDGET

### FYE SEPTEMBER 30, 2019 Adrian Driver

This budget will raise more revenue from property taxes than last year's budget by \$ 2,132,413, or 6.76%, and of that amount \$ 908,445 is tax revenue to be raised from new property added to the tax roll this year.

The members of Commissioners Court voting on the adoption of the 2019 Budget:

FOR: Jay Knight, Bruce Karbowski, Greg Arthur,  
James Reaves and Leon Wilson

Budget Year	2019	2018
Property Tax Rate	0.578800	0.578800
Effective Tax Rate	0.551807	0.542123
Effective M&O Rate	0.588227	0.582353
Rollback Tax Rate	0.659742	0.592484
- adjusted for sales tax		
Debt Rate	0.233000	0.299000

Liberty County has \$ 11,276,849 in outstanding debt obligations, including principal and interest, as of October 1, 2018.

**LIBERTY COUNTY, TEXAS  
BUDGET  
FYE SEPTEMBER 30, 2019  
TABLE OF CONTENTS**

	<u>Page</u>
<b>Tax Rate</b>	1
<b>Combined Budget - General Fund, Road &amp; Bridge Fund &amp; Debt Service Fund</b>	 2
<b><u>General Fund - 010</u></b>	
Budget Summary	3
Revenues	6
Expenditures	9
<b><u>Road &amp; Bridge Fund - 015</u></b>	
Budget Summary	37
Revenues	38
Expenditures	40
<b><u>Debt Service Fund - 060</u></b>	
Budget Summary	45
Revenues	46
Expenditures	47
Total Future Debt Requirements	48
General Obligation Refunding Bonds, Series 2010	49
General Obligation Refunding Bonds, Series 2012	50
<b><u>Other Funds</u></b>	
District Attorney Funds - 012	51
DA Program Funds - 013	52
Child Crimes/Family Violence Fund - 021	53
Land Acquisition Fund - 025	54

**LIBERTY COUNTY, TEXAS  
BUDGET  
FYE SEPTEMBER 30, 2019  
TABLE OF CONTENTS**

	<u><b>Page</b></u>
<b><u>Other Funds (Cont'd)</u></b>	
Election Service Contract Fund - 027	55
County Clerk Records Management Fund - 028	56
District Clerk TDCJ Fund - 030	57
Law Library Fund - 031	58
JP Technology Fund - 033	59
County & District Court Technology Fund - 034	60
Court Records Preservation Fund - 036	61
County Attorney Pre-Trial Diverson - 041	62
District Clerk Child Support Fund - 044	63
Court Security Fund - 045	64
District Clerk Records Management Fund - 046	65
Commissioners Court Records Management Fund - 047	66
Constables' Seizure Fund - 048	67
DARE Contributions Fund - 050	68
DA Federal Forfeiture Fund - 051	69
Jail Commissary Fund - 052	70
CSCD - Civil Fees Fund - 058	71
Certificates of Obligation, Series 2008 Fund - 073	72
Liberty County Benefits/Insurance Fund - 086	73
County Attorney Check Collections Fund - 090	74
<b><u>Personnel Budget</u></b>	
General Fund	75
Road & Bridge Fund	86
Court Security Fund	88
Commissary Fund	89

**LIBERTY COUNTY, TEXAS  
BUDGET  
FYE SEPTEMBER 30, 2019  
TABLE OF CONTENTS**

Fund	Tax Rate	Estimated Tax Collections @ 95%
General Fund - M&O	44.86%	24,809,656
Road & Bridge Fund - M&O	10.69%	5,912,702
Debt Service Fund	<u>2.33%</u>	<u>1,290,102</u>
	<u>57.88%</u>	<u>32,012,460</u>
<hr/>		
<b>Proposed Tax Rate</b>	<u><b>57.88%</b></u>	
Effective Tax Rate	0.551807	
Rollback Tax Rate	0.659742	

**2018 Appraisal Roll Certified CAD**

Net Taxable Value	6,001,423,130
Freeze Adjusted Value	5,433,893,573
Freeze Ceiling	2,245,950
Estimated Collections @ 100%	33,697,326

**LIBERTY COUNTY, TEXAS  
COMBINED BUDGET  
FYE SEPTEMBER 30, 2019**

	General Fund	Road & Bridge Fund	Debt Service Fund	Total
ESTIMATED CASH BALANCE, 10-1	11,500,000	3,000,000	400,000	14,900,000
<b><u>REVENUES</u></b>				
Ad Valorem Taxes - Current	24,809,656	5,912,702	1,290,102	32,012,460
Ad Valorem Taxes - Deliquent	1,305,771	311,195	67,900	1,684,866
Other Revenues	9,160,579	1,866,500	3,200	11,030,279
<b>TOTAL REVENUES</b>	<b>35,276,006</b>	<b>8,090,397</b>	<b>1,361,202</b>	<b>44,727,605</b>
<b><u>OTHER SOURCES</u></b>				
Fund Balance	-	1,000,675	275,000	1,275,675
Fund Balance - Carryover	-	-	-	-
Transfers From Other Funds	-	-	-	-
<b>TOTAL OTHER SOURCES</b>	<b>-</b>	<b>1,000,675</b>	<b>275,000</b>	<b>1,275,675</b>
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>35,276,006</b>	<b>9,091,072</b>	<b>1,636,202</b>	<b>46,003,280</b>
<b><u>TOTAL EXPENDITURES</u></b>	<b>35,276,006</b>	<b>9,091,072</b>	<b>1,636,349</b>	<b>46,003,427</b>
<b><u>OTHER USES</u></b>				
Transfers to Other Funds	-	-	-	-
<b>TOTAL OTHER USES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>35,276,006</b>	<b>9,091,072</b>	<b>1,636,349</b>	<b>46,003,427</b>
ESTIMATED CASH BALANCE, 9-30	11,500,000	1,999,325	124,853	13,624,178