



CITY OF
LIVE OAK
FY 2025-26

Proposed Budget

The premier community to live, learn, work & play

Due to the passage of S.B. No. 656, Section 102.007 of the Texas Local Government Code was amended to require that the following information be included as the cover page for a budget document:

1. “This budget will raise more revenue from property taxes than last year’s budget by an amount of \$462,825, which is a 6.15% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$302,474.”
2. The record vote of each member of the governing body by name voting on the adoption of the 2025/2026 budget is as follows:

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

3. The municipal property tax rates for the preceding fiscal year, and each municipal property tax rate that has been proposed or calculated for the current fiscal year, include:

	Preceding Fiscal Year <u>2024/25</u>	Proposed Fiscal Year <u>2025/26</u>
a. The Property Tax Rate (<u>Proposed</u>)	\$0.370824	\$0.386734
b. The No-New-Revenue (NNR) Tax Rate	0.386294	0.386734
c. The NNR Maintenance & Operations Tax Rate	0.440065	0.472557
d. The Voter Approval Maintenance & Operations Tax Rate	0.455467	0.489096
e. The Total Voter Approval Tax Rate	0.528873	0.563560
f. The Total Voter Approval Tax Rate, adjusted for sales tax	0.376283	0.409795
g. The Debt Rate	0.073406	0.074464

The record vote of each member of the governing body by name voting on the adoption of the property tax rate is as follows:

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

4. The total amount of outstanding municipal debt obligations secured by property taxes is \$19,112,138. (including principal and interest). The total amount of outstanding debt obligations considered self-supporting is \$9,409,862. Self-supporting debt is currently secured by inter-local agreements with the Economic Development Corporation and supported by sales tax revenues or the City’s Utility Fund.

Fiscal Year 2025-26 Principal & Interest Requirements for Debt Service are:

- a. Property Tax Supported Debt: \$1,474,301
- b. Self-Supporting Debt: \$554,399



VISION

The premier community to live, learn, work, and play.

MISSION

Serving with excellence, cultivating innovative and strategic partnerships alongside public and private investments to ensure Live Oak is resilient, inclusive, and prosperous.

CITY COUNCIL GOALS

Stable - Sound fiscal planning, opportunize business success, premier real estate developments, attract permanent residents, promote regional benefits.

Secure - Coolest cops in Texas, superior fire department, exceptional utility services, support medical community.

Supportive - Cultivate an active lifestyle, engage and advance our youth, become neighbors with residents, exceptional community events, promote successful businesses, aid the needs of our seniors, attract visitors.

Beautiful - Improve appearance of public areas, effective code enforcement, incentivize attractive developments.



City of Live Oak City Council



Mary M. Dennis
Mayor



Angela Green
Council Member, Place 1



Robert "Bob" Tullgren
Council Member, Place 2
Mayor Pro Tem



Dr. Erin Perez
Council Member, Place 3



Ed Cimics
Council Member, Place 4



Aaron Dahl
Council Member, Place 5

City of Live Oak Executive Team



Anas Garfaoui
City Manager



Ron Ruthven
Assistant City Manager



Leroy Kowalik
Director of Finance & Administration



Mark Wagster
Director of Public Works



Michael Fratus
Police Chief



Keith Drewry
Interim Fire Chief



Isaura Gaytan
City Secretary



Donna Lowder
Economic Development
& Marketing Manager

City of Live Oak
Proposed Budget 2025/26
Table of Contents

2025/26 Budget Message	1
Budget Assumptions and Estimates.....	5
Organizational Chart	11
Summary – All Funds.....	12
2024/25 Ad Valorem Tax Rates.....	13

General Fund

General Fund Approved Budget FY 2026.....	15
General Fund Approved Budget FY 2025.....	16
General Fund Graphs	17
General Fund – Revenues	19
City Council	22
City Manager’s Office.....	23
City Secretary’s Office.....	25
Municipal Court	27
Finance	29
Emergency Management.....	31
Police Department	32
Communication Services.....	35
Fire & EMS Services	37
Public Works Administration	39
Street Maintenance	41
Animal Control	43
Parks Maintenance	45
Recreation.....	47
Planning & Zoning	49
Development Services	51
Information Technology.....	53
Other Financing Uses	54
General Fund Capital Requests.....	55
General Fund Reserve Funded Items.....	57

Abatement Fund

Abatement Fund	59
----------------------	----

Asset Replacement Fund

Asset Replacement Fund	61
General Fund Depreciation Schedule	65
EDC & Storm Water Depreciation Schedules.....	67

Debt Service Fund

Debt Service Fund	69
General Obligation Bonds, Series 2014	71
General Obligation Bonds, Series 2022	73
General Obligation Long Term Debt Instruments Summary Totals.....	75

Special Revenue Funds

Forfeiture Fund	76
Federal/State Grants Fund.....	80
Child Safety Fund	82
Court Technology Fund	85
Court Security Fund	88
Hotel/Motel Occupancy Tax Fund	91
Emergency Radio System Fund	93
Public, Educational and Governmental Access Channel (PEG) Fund	97
Alamo Regional SWAT Fund.....	100

Capital Projects Funds

2022 GO Bond Fund	103
Capital Projects Fund	105

Enterprise Funds

Utility Operations Fund.....	110
Utility Development/Renewals & Replacement Fund	116
Stormwater Operations Fund	119

Economic Development Corporation Fund

Economic Development Corporation Fund	124
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Capital Outlay & Personnel Requests

Capital Information	130
Proposed Positions	144
Proposed Certification Pay Schedule	147
Proposed Holidays	148



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2025/26 BUDGET MESSAGE

Date: September 9, 2025

To: Mayor and City Council

From: Anas Garfaoui, City Manager
Leroy Kowalik, Finance Director

Subject: 2025/26 Budget

“The Stage is Set”

A quick look back:

- 2008/09 – 2013/14** – Was all about withstanding the shaky economy.
- 2014/15 – 2016/17** – Was all about the good economic turnaround and new growth.
- 2017/18 – 2018/19** – Was all about deciding what direction to go and then get onboard.
- 2019/20 – 2020/21** – Was all about how good decisions make for future opportunities.

Moving forward:

- 2021/22** – “Making Up For Lost Time”
- 2022/23** – “Looking Out For Tomorrow”
- 2023/24** – “We Are Making a Difference”
- 2024/25** – “Recharge”

In preparing an annual financial plan, many hours of conversations, discussions, research and analysis are necessary. This plan must be in alignment with the vision and mission of the City Council. Coordination efforts within and between departments to fine tune this plan ensure it’s presentable to the Council and residents of Live Oak. Staff is always conscious that each decision along the way, places the City of Live Oak in a better position tomorrow. Only when these annual budgets get approved and staff begins to execute the financial plan, do residents begin to see the benefits. Over many years, the City of Live Oak has always been consistent in the approach to creating budgets. The last several budget cycles were all about moving things forward and making a difference for its citizens and visitors. Many successful initiatives, such as the 2022 street bond for city-wide street improvements, the construction of walking trails, the generator replacement program to ensure backup power will be maintained at city well sites and facilities, improving the Main Park drive and parking lots, the new City monuments that are located next to Randolph Brooks Federal Credit Union and the intersection of Loop 1604 and Pat Booker, and several projects have either been completed or are in the final stages of completion. These initiatives will enhance the community and make a difference for years to come. In addition to these construction projects, the City has also successfully completed a new Facilities Study, Park Master Plan Study, Employee Compensation Study and a Lead and Copper Inventory and Testing



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Study which allowed the City to recharge its resources. These studies have set the foundation for the next round of position growth that starts in this 2025/26 annual budget.

Like every previous budget process, staff was asked to keep the future years of Live Oak in mind when submitting their requests for budget considerations. It is good standard practice, that after several years of constant forward movement, some type of realignment, prioritization and recharge process take place. The 2024/25 budget allowed that process to take place. The 2025/26 budget begins the new push forward, as it incorporates many of the recommendations of the completed studies. This budget sets the stage for the next round of decisions and budgets as we continue to push forward to be the premier community.

Council's vision and mission statements provide a clear image of where the City aspires to go, providing the strategy and clarifying the roadmap to get us there.

The City's adopted vision statement is:

"The premier community to live, learn, work, and play."

The City's adopted mission statement is:

"Serving with excellence, cultivating innovative and strategic partnerships alongside public and private investments to ensure Live Oak is resilient, inclusive, and prosperous."

The 2025/26 budget was prepared in alignment with the vision and mission statements of the City.

The 2025/26 budget is a continuation of commitments and strategies of the current year. The 2025 Certified Tax Rolls reflected a slight decrease to overall property values. The City had over \$78 million of new taxable value added to the tax rolls for properties coming on board since last year; and, there continues to be increased interest in commercial development and groundbreakings within the City. Sales tax remittances continue to slow down from prior months but remain strong. This is a direct result of the economy's environment and will be monitored continually.

The 2025/26 budget continues to illustrate that the City remains in a strong and stable financial position. There were no major fiscal policy changes to this 2025/26 budget. This budget was created, as were all prior budgets, within the mindset of keeping Live Oak fiscally sound and financially sustainable. Many assumptions and estimates in this budget are comparable to prior budgets. The City will continue to support a wide variety of programs and services that have become dear to many of the residents. The City continues to align the cash flows necessary to sustain these services and programs at the premier level that is expected.

The annual budget did not increase the property tax rate above the lower of the no-new-revenue rate or voter approval rate, which by definition, is the tax rate that is necessary to bring in approximately the same amount of total tax revenue as the previous year, on property taxed in both years. This rate satisfies the debt service requirements of the City, as well as, the maintenance and operation needs.



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The following items and concepts are contained within this annual budget. For additional information and assumptions placed within the adopted budget, please see Attachment A.

1. Continues to look forward, aligning and preparing Live Oak for a stable future.
2. “The Stage is Set” is the theme for this year’s budget. This budget begins the next push forward after re-evaluating and realigning project efforts to better serve the community needs. Programs and projects are presented that ensure Live Oak is stable, secure, supportive and beautiful.
3. Staff is again proposing to utilize the fund balance within the General Fund as a funding source for several one-time expenditures and emergency maintenance costs. The City has a fiscal policy in place that recommends maintaining at least six months of General Fund operating expenditures in reserves. The City currently maintains a fund balance that is between eleven and twelve months of operating expenditures.
4. Seeks other opportunities to relieve the burden placed on stabilized revenue streams within the General Fund. This could be accomplished by finding new revenue streams, outsourcing certain functions or possibly consolidating functions.
5. This budget continues to fund various projects around the City. In addition to the normal premier services that the City provides its citizens, the City is also allocating resources to various projects around the City to enhance the quality of life for its citizens. Many previous projects have been completed or are nearing completion. Additional park related projects have been added as a result of the completed Park Master Plan. This budget also allocates funding for TxDot ROW beautifications, City signage and monumentation, a multi-year Sidewalks/Curbs/Ramps/Driveways Program and Street Repair Program and facility upgrades.
6. Monitors personnel costs (salary and benefits) in order to keep Live Oak’s salaries competitive among area cities. City Council consented to a 3% market adjustment to the pay tables. This budget does not increase to number of full-time positions; however, slight operational reorganization changes have been proposed.
7. Proposes a moderate utility rate increase for water and sewer services. The main reason for these increases is to address rising costs to provide these services, and funding the City’s share of debt service associated with the sewage treatment plant expansion and the demand on the Utility Renewals and Replacement (R&R) fund that is funded from the Utility Operations Fund via an internal transfer. The R&R fund is where major repairs and maintenance are recorded, as well as utility capital equipment.

The City held a budget workshop that again helped City Management and Council prepare for the future of Live Oak. It was a very productive workshop that gave Council the opportunity to review and provide feedback on the 2025/26 budget. It also allowed Council the opportunity to share their vision regarding the future of the City. To ensure that the City will meet all its debt requirements and maintains a tax rate sufficient enough to maintain services at a premier level, City Management and Council discussed



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various tax rate proposals. The City Council unanimously voted for a proposal to set a property tax rate that will not exceed the lower of the calculated no-new-revenue rate or voter-approval rate. The 2025/26 budget was prepared at a property tax rate of \$0.386734 per \$100 property valuation which meets Council's proposal.

In conclusion, the City of Live Oak has endured many challenges over the years and seized many opportunities. The fruits of many fiscal decisions over the same time period allowed the City to pull through past challenges with very little or no long-term effects. There is no magical template that cities can follow to ensure sustainability or prepare for future hurdles. City Council and staff make the best fiscal decisions understanding history and current situations. Live Oak strives to ensure fiscal resources are well managed and balanced; adopt annual budgets that are fiscally sound, transparent, and fair; explore opportunities for increased efficiencies within city services; preserve capital to ensure fiscal stability during economic challenges; and maintain the highest possible bond rating. These efforts helped create the City's well-nourished foundation, allowing it to push through new challenges and allow the City to have continued prosperity through its strong roots. Through the budget process, this Council and City Management are again better aligned, as they "set the stage" for the next big push forward.

Sincerely,

Anas Garfaoui
City Manager

Leroy Kowalik
Finance Director



City of Live Oak Budget Assumptions and Estimates 2025/2026 Proposed Budget

Attachment A

Budget 2025/2026: The current (2024/2025) year's budget message "Recharge" was very fitting. As the two major studies, the Facilities Study and the Park Master Plan concluded, the recommendations from these studies are now being strategically looked at for proposed funding. It is easy to see that Live Oak is taking care of its own, providing premier opportunities while building a solid foundation for today and years to come. The \$18 million bond package that voters approved in May of 2022, will be coming to completion by the end of July. Residents and commuters are enjoying the nice streets throughout Live Oak. The premier park system, walking trails, infrastructure improvements and various other projects that have recently been completed is proof that Live Oak is making a difference. The Parks Commission has reviewed and identified six major park projects stemming from the Parks Master Plan that will be discussed in more detail to prioritize their funding. Businesses continue to seek out Live Oak to call home and new residential opportunities present themselves for individuals and families wanting to call Live Oak home. Even in a cycle of "Recharge", the momentum continued to ensure the City of Live Oak remains the premier community to live, learn, work, and play.

The annual budgets are prepared in alignment with the four goals of City Council, "stable", "secure", "supportive", and "beautiful". The generous economic growth is projected to continue into the near future; although, there are some major global and national events that need to be closely monitored. Now that the City has had the chance to pause and realign itself with the recommendations of the studies, this proposed budget begins the process of pressing forward with some new momentum. This proposed budget not only begins realigning efforts, but it also continues to push forward with many of the projects previously identified to ensure we keep with the four goals and vision of the City Council. As discussed in every budget, even in good times, there are conversations and decisions that need to occur to ensure the sustainability of current and proposed programs and services.

In preparing a budget, numerous assumptions and estimates are made. The entire budget is an estimate and the information that follows will highlight the major discussion points that have taken place in order to create this proposed budget. These estimates include both revenues and expenditures.

General Revenues

Sales Tax Revenue

This area will always be the highlight of the budget process. Sales tax numbers continue to be somewhat of a mini rollercoaster. We have seen ups and downs on year-to-day numbers. The projection for this fiscal year-end is a slight increase of (2.30%) over the previous year. Staff is again taking a conservative, but optimistic, approach in projecting its sales tax revenue (+2.0%) over the current year in the proposed budget. As the budget process continues, this projection is subject to minor changes.



City of Live Oak
Budget Assumptions and Estimates
2025/2026 Proposed Budget

Attachment A

Franchise Fees

The City has seen great returns on franchise fees over the last several years. The proposed budget has some minimal changes to franchise fees.

Property Tax

The “Working Draft” budget is being presented with the assumption of staying at the “no new revenue rate.” This is the tax rate that would bring in approximately the same amount of tax revenue generated in the current tax year on properties that will be taxed in both years. BCAD is reporting preliminary estimates of \$78,664,556 in new property value added to the city’s tax roll. The proposed budget includes the additional tax revenue from this added value. It also continues the property tax incentive payments for IKEA/LOTG and RBFCU. January 1 of each year is the date that BCAD uses to assess values. More discussions will take place on property tax rates.

Fund Balance

The City will again propose to utilize a portion of the City’s General Fund unassigned fund balance (reserves). In the 2024/2025 adopted budget, \$2,992,521 was programmed to be used from reserves for funding capital requests, contingencies, projects programmed through the Capital Projects Fund and increasing the amount that is transferred to the Asset Replacement Fund. The 2025/2026 proposed budget continues this practice of utilizing the reserves (\$2,698,036) for similar funding requests but at a decreased amount.

General Expenditures

Personnel Costs

Personnel costs continue to be the predominant expense of the City’s General Fund; therefore, associated increases in the costs to maintain personnel are always present. These costs include: pay increases, retirement, health care and other related benefits.

The proposed 2025/2026 budget is being presented with the following assumptions and estimates relating to personnel costs.

- There are 122 full-time equivalents (FTEs) budgeted in the current 2024/2025 adopted budget. There are no additional personnel proposed for the 2025/2026 budget. The senior executive team has made no recommendations to increase personnel at this time, however, slight operational reorganization changes have been proposed. New programs and processes will be evaluated for possible future personnel additions.



City of Live Oak
Budget Assumptions and Estimates
2025/2026 Proposed Budget

Attachment A

- The current 2024/2025 budget included the approved funding of the compensation study completed in 2023/2024. The proposed budget includes a 2.3% overall market adjustment that is based on the April – April CPI number. Staff will bring the latest CPI numbers to the scheduled workshop for discussion.
- The presented budget continues with the step pay program. Eligible employees are proposed to received their annual step increase of 2.5%.
- Currently health care costs are anticipated to increase. At a minimum, a 15% increase is being recommended by our benefit administrator.
 - HUB International (the City’s 3rd party benefit administrator) met with staff to share projections for the upcoming year. The City’s claim ratio has moved upward from last year. Based on the increase in claims, HUB was seeing an initial renewal rate of over 30%. HUB recommended going out for RFPs. As the process continues and the best and final offers are given, staff will make any necessary modifications to the proposed budget prior to adoption. HUB recommended using a 15% increase for the initial budget with the hope of coming in closer to 10%.
- TMRS (retirement) has issued their rate letter for the upcoming year and our FULL rate has increase slightly for the upcoming year. The City may continue to pay additional money towards the net pension liability to help keep rates level but in this presented budget, there are no additional funds allocated for this purpose.

Other Expenditures

There are varying changes to department budgets due to inflation which can be discussed as needed. Most changes in supplies and other services and charges were minimal. The biggest changes to departmental budgets are in capital requests, which will be discussed in the workshops.

Reserve Funded Items

This presented budget continues the utilization of unassigned fund balance to fund certain items. On September 30, 2024, the City’s fund balance was at 11.5 months of general operating expenditures. The City is projected to slightly decrease its reserves this year because of the managed transfers. In the proposed 2025/2026 budget, reserve utilization totals \$2,698,036, which is a decrease of almost 300K from last year’s budgeted amount.



**City of Live Oak
Budget Assumptions and Estimates
2025/2026 Proposed Budget**

Attachment A

Items for discussion necessary for the final budget preparation:

General Fund:

Revenue – Discuss the methodology and approach behind sales tax projections. Discuss the methodology and approach for the property tax rate.

Personnel and Salary adjustments – There are no additional personnel being requested by senior staff for the proposed 2025/2026 budget. A 2.3% market adjustment, the annual step increases, and a 15% medical rate increase are currently programmed into the personnel costs.

Capital Outlay/Reserve Funded Items – We will go through these items in the budget workshops. Many of the requests are one-time requests or purchases that will take each department into the future. The General Fund requests total \$730,236 which is down from the current year. This budget also continues the transfer of funds to the Capital Project Fund and Asset Replacement Fund.

Asset Replacement Fund:

There are no recommend changes to the budgeting strategy for this fund.

Debt Service Funds:

The debt schedules and debt obligations contained in this proposed budget are those that have been previously authorized.

Special Revenue Funds:

The City utilizes several special revenue funds to track revenues and expenditures that are unique for a specific purpose. Examples of these funds are: Child Safety Fund, Court Technology Funds, Court Security Funds, etc. There are no major changes in the status of these funds for the 2025/2026 proposed budget.



**City of Live Oak
Budget Assumptions and Estimates
2025/2026 Proposed Budget**

Attachment A

2022 Bond Fund:

This fund was created as a result of the May 2022 bond election. The \$18,000,000 bond package for street improvements passed and the City received the bond proceeds. The City is expected to close out this fund by the end of July 2025.

Capital Projects Fund:

In the proposed 2025/2026 budget, staff has proposed a \$300,000 transfer from the General Fund to continue the funding process for the Capital Projects Fund. More discussion on this fund will occur at the budget workshop. Here is a list of the initiatives within the Capital Projects Fund.

- Replace Fire Station Roof Over Equipment Bay Area – new
- Upgrade Traffic Signal at Toepperwein and Leafy Hollow – new
- Facilities Planning – continuation for next steps
- Facility Upgrades - recurring
- Sidewalk/Curb/Ramps/Driveways Program - recurring
- Street Repair Program - recurring
- Pool/Clubhouse/Restroom/Office-Planning/Design - continuation
- Pool/Clubhouse/Restroom/Office-Construction – continuation
- Sewer Line Televising and Rehabilitation - continuation
- Lead & Copper Supply Inventory/ Testing – next phase
- Modernizing Existing Monumentation (EDC supported) - continuation
- Main Park Parking Lots/Drives Design (EDC Supported at 50%) – add'l design
- Woodcrest Park Parking Lot Construction – expand original project
- Club House/Eagle Scout Rd. Construction – expand original project
- Monument Signage – Pat Booker Triangle (EDC supported) – continuation
- Monument Signage - RBFCU Property (EDC supported) – continuation

Additional discussions will be necessary on several proposed Park Projects that were recommended by the Parks Commission as a result of the new Parks Master Plan. These projects are:

- Picnic Shelters 3-Pool, 5-Woodcrest, 8-Main Park
- Basketball Court – Roof, Lights, Electricity, Goals
- Kayak Launch
- Wild Flowers in Woodcrest Park
- Erosion Control Measures
- Sand Volleyball Court
- Grant Opportunity



**City of Live Oak
Budget Assumptions and Estimates
2025/2026 Proposed Budget**

Attachment A

Utility Funds:

In the current fiscal year, City Council passed Ordinances that increased sewer and water rates. The new rates went into effect April 2025. The proposed 2025/2026 budget does contain rate increases to both water (3%-5%) and sewer (8%-10%). These are budgeted increases. Final rate determination will be based on final end of year revenues and expenditures.

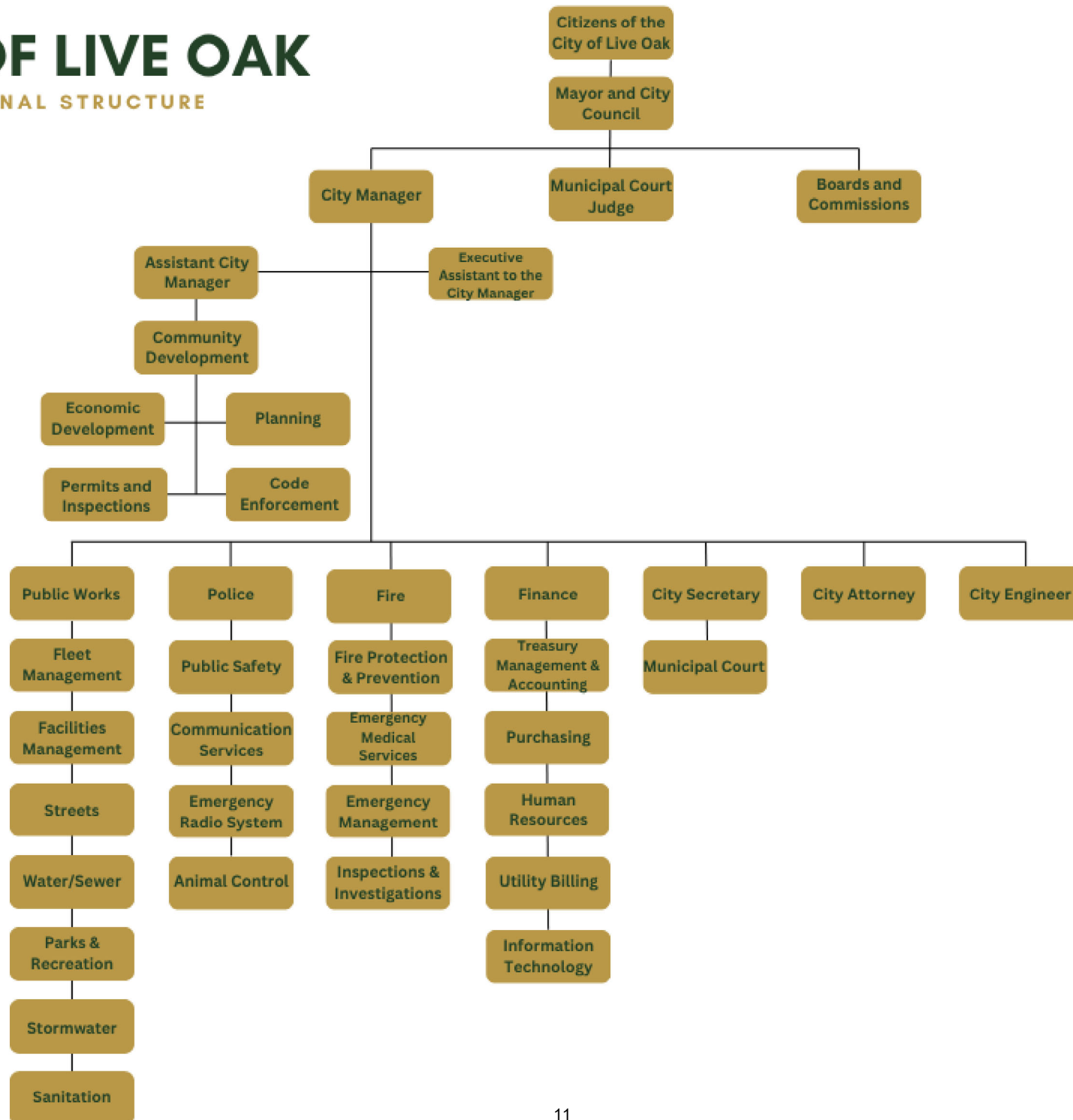
In the Utility R&R fund, staff is proposing to continue the annual meter replacement program, as well as the replacement of several isolation valves. Funds are also allocated for the rehabilitation of the Town Center Lift Station, replacement of a pickup truck and the purchase of a mini excavator. Further discussions on these proposals may take place during budget workshops.

Economic Development Fund:

The proposed 2025/2026 budget has funds allocated for the annual purchase of water rights (\$600,000) which includes a carryover from the current budget. The proposed budget includes funding for all existing grant opportunities that have already been established by the EDC Board. Any proposed transfer to the Capital Projects Fund to support various project initiatives discussed above, will be added to the proposed budget. The typical annual transfers to the Asset Replacement Fund, Debt Service Fund and the General Fund are also programmed in.

CITY OF LIVE OAK

ORGANIZATIONAL STRUCTURE





Summary – All Funds

**CITY OF LIVE OAK
PROPOSED BUDGET 2025/2026
SUMMARY - ALL FUNDS**

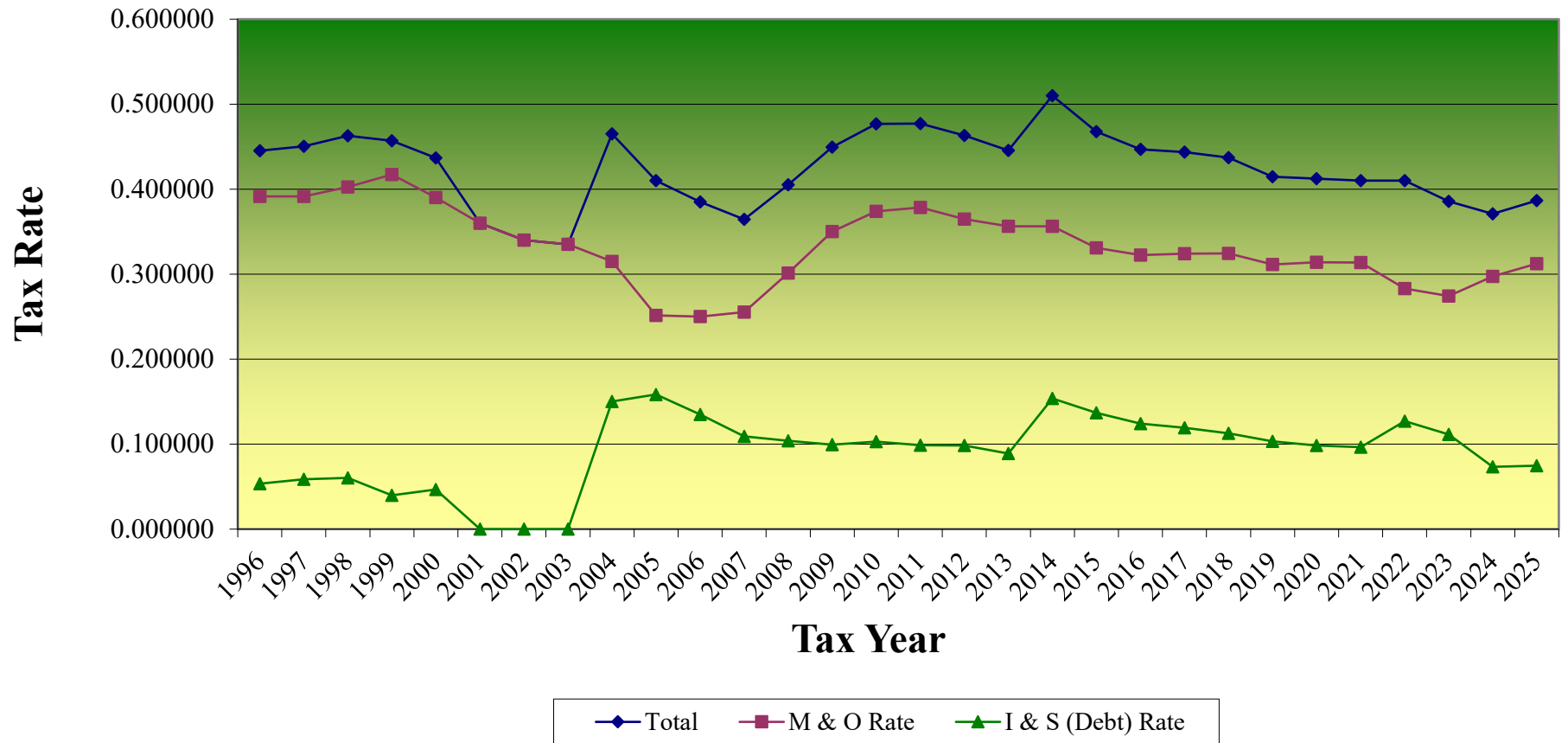
	Estimated Beginning Balance Oct. 1, 2025	Estimated Revenues	Transfers In	Proposed Expenditures	Transfers Out	Use of Fund Balance	Estimated Ending Balance Sept. 30, 2026
General Fund	\$ 13,733,737	\$ 20,756,253	\$ 408,500	\$ 19,595,263	\$ 1,569,490	\$ 2,542,394	\$ 11,191,343
Abatement Fund	45,601	7,000	-	16,000	-	-	36,601
Asset Replacement Fund	4,287,184	115,000	1,593,099	467,500	-	-	5,527,783
Debt Service Fund	640,667	1,514,301	554,399	2,031,700	-	-	677,667
Special Revenue Funds							
Forfeiture Fund	378,105	60,500	-	103,500	-	-	335,105
Federal/State Grants Fund	-	-	-	-	-	-	-
Child Safety Fund	199,718	21,000	-	50,735	-	-	169,983
Court Technology Fund	124,327	17,000	-	77,600	-	-	63,727
Court Security Fund	91,087	14,000	-	70,375	-	-	34,712
Hotel Occupancy Tax Fund	1,532,605	660,000	-	751,000	33,600	-	1,408,005
Emergency Radio Sys Fund	74,261	8,000	-	25,170	10,000	-	47,091
PEG Fund	521,148	50,000	-	65,000	-	-	506,148
Alamo Regional SWAT Fund	123,814	45,500	6,500	57,532	-	-	118,282
Capital Projects Funds							
2022 GO Bond Fund	-	-	-	-	-	-	-
Capital Projects Fund	4,812,527	120,000	1,531,234	4,488,122	-	-	1,975,639
Enterprise Funds							
Utility Operations Fund	183,750	7,419,375	-	6,876,335	496,500	-	230,290
Utility Dev/R&R Fund	1,297,370	40,000	310,000	595,000	-	-	1,052,370
Stormwater Operation Fund	245,426	693,000	-	836,600	90,800	-	11,026
Economic Dev. Corp. Fund	<u>5,793,010</u>	<u>2,995,697</u>	<u>33,600</u>	<u>1,892,300</u>	<u>2,236,942</u>	<u>-</u>	<u>4,693,065</u>
Total Funds	<u>\$ 34,084,337</u>	<u>\$ 34,536,626</u>	<u>\$ 4,437,332</u>	<u>\$ 37,999,732</u>	<u>\$ 4,437,332</u>	<u>\$ 2,542,394</u>	<u>\$ 28,078,837</u>

-

City of Live Oak
2025/26 Proposed Budget
Ad Valorem Tax Rates

TAX YEAR	FISCAL YEAR	TOTAL	MAINTENANCE & OPERATIONS	INTEREST & SINKING	SALES TAX ADJUSTMENT RATE
1996	1997	0.445160	0.391653	0.053507	
1997	1998	0.450340	0.391645	0.058695	
1998	1999	0.462730	0.402442	0.060288	
1999	2000	0.456881	0.417212	0.039669	
2000	2001	0.436881	0.390218	0.046663	
2001	2002	0.360000	0.360000	0.000000	
2002	2003	0.340000	0.340000	0.000000	
2003	2004	0.335000	0.335000	0.000000	
2004	2005	0.465000	0.314837	0.150163	
2005	2006	0.410000	0.251521	0.158479	
2006	2007	0.385000	0.250039	0.134961	
2007	2008	0.364400	0.255248	0.109152	
2008	2009	0.405131	0.301238	0.103893	0.189724
2009	2010	0.449369	0.350000	0.099369	0.183175
2010	2011	0.476783	0.373790	0.102993	0.195554
2011	2012	0.477291	0.378511	0.098780	0.199927
2012	2013	0.463155	0.364903	0.098252	0.198699
2013	2014	0.445401	0.356360	0.089041	0.189909
2014	2015	0.510000	0.356363	0.153637	0.174395
2015	2016	0.467691	0.330927	0.136764	0.174380
2016	2017	0.446837	0.322620	0.124217	0.168724
2017	2018	0.443475	0.324175	0.119300	0.163679
2018	2019	0.437087	0.324394	0.112693	0.157692
2019	2020	0.414686	0.311410	0.103276	0.164434
2020	2021	0.412217	0.313911	0.098306	0.160008
2021	2022	0.410220	0.313724	0.096496	0.176694
2022	2023	0.410220	0.283077	0.127143	0.177934
2023	2024	0.385790	0.274211	0.111579	0.168753
2024	2025	0.370824	0.297418	0.073406	0.158049
2025	2026	0.386734	0.312270	0.074464	0.159131

City of Live Oak Ad Valorem Tax Rates





10 – General Fund

The General Fund is the main operating fund for the City. It accounts for sources and uses of resources that (primarily) are discretionary to the City Council in the provision of activities, programs and services deemed necessary and desirable by the community. It accounts for all general revenues of the City not specifically levied or collected for other City funds, and the related expenditures. The major revenue sources for this fund are sales taxes, property taxes, franchise fees, business license fees, unrestricted revenues from the state, fines and forfeitures, and interest income. Expenditures are made for community development, parks and recreation, public safety (including police and fire), public works, and other services.

**GENERAL FUND
PROPOSED BUDGET
FISCAL YEAR 2025/2026**

Estimated Beginning Fund Balance October 1, 2025: \$ 13,733,737

Estimated Revenues: 21,164,753

Proposed Expenditures:

Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures
City Council	5,550	23,000	235,000	-	263,550
Administration	566,250	6,500	135,200	-	707,950
City Secretary's Office	145,195	78,635	484,080	20,000	727,910
Municipal Court	249,800	13,500	170,500	-	433,800
Finance Department	611,250	37,500	217,215	26,000	891,965
Emergency Management Office	-	2,775	18,860	-	21,635
Police Department	5,304,500	238,885	263,175	90,470	5,897,030
Communication Services	1,034,405	22,185	56,290	113,990	1,226,870
Fire & EMS Services	3,050,830	222,044	535,413	55,000	3,863,287
Public Works	615,700	335,600	584,900	157,500	1,693,700
Street Maintenance	550,000	125,400	360,000	-	1,035,400
Animal Control	277,800	43,425	67,275	19,000	407,500
Parks Maintenance	650,500	98,000	198,700	30,000	977,200
Recreation	208,050	42,000	116,925	-	366,975
Planning & Zoning	-	-	-	-	-
Community Development	181,670	23,550	256,250	-	461,470
Information Technology	-	9,075	391,670	218,276	619,021
Transfers Out	-	-	306,500	1,262,990	1,569,490
Total Expenditures	<u>13,451,500</u>	<u>1,322,074</u>	<u>4,397,953</u>	<u>1,993,226</u>	<u>21,164,753</u>

Net Revenues/Expenditures -

Less Fund Balance Used in 2026 Operations (2,542,394)

Ending Fund Balance September 30, 2026: \$ 11,191,343

**GENERAL FUND
APPROVED BUDGET
FISCAL YEAR 2024/2025
(AS AMENDED)**

Beginning Fund Balance October 1, 2024: \$ 14,373,910

Estimated Revenues: 20,894,417

Approved Expenditures:

Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures
City Council	3,150	21,500	225,000	-	249,650
Administration	384,750	2,000	45,200	-	431,950
City Secretary's Office	129,245	75,945	453,485	21,500	680,175
Municipal Court	225,575	13,500	185,500	15,000	439,575
Finance Department	550,700	37,500	211,100	35,000	834,300
Emergency Management Office	-	2,775	17,060	-	19,835
Police Department	5,132,000	234,630	247,235	73,765	5,687,630
Communication Services	966,600	21,900	56,095	39,530	1,084,125
Fire, Inspections & EMS Services	2,980,000	205,544	475,527	84,000	3,745,071
Public Works	547,250	334,800	579,700	190,000	1,651,750
Street Maintenance	419,050	125,400	411,000	129,000	1,084,450
Animal Control	261,600	42,425	67,032	79,405	450,462
Parks Maintenance	605,100	97,200	198,700	35,000	936,000
Leisure Services	195,750	41,600	110,200	-	347,550
Planning & Zoning	138,900	5,600	130,300	-	274,800
Community Development	159,400	23,550	139,715	-	322,665
Information Technology	-	7,500	375,390	112,510	495,400
Transfers Out	-	-	1,006,500	1,152,529	2,159,029
Total Expenditures	<u>12,699,070</u>	<u>1,293,369</u>	<u>4,934,739</u>	<u>1,967,239</u>	<u>20,894,417</u>

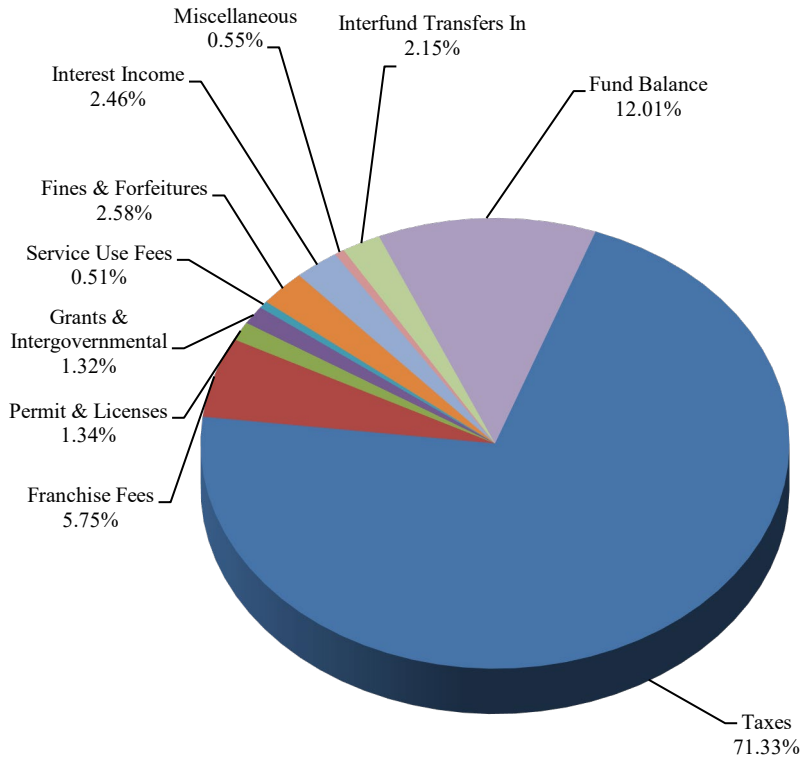
Net Revenues/Expenditures -

Less Fund Balance Used in 2025 Operations (2,992,521)

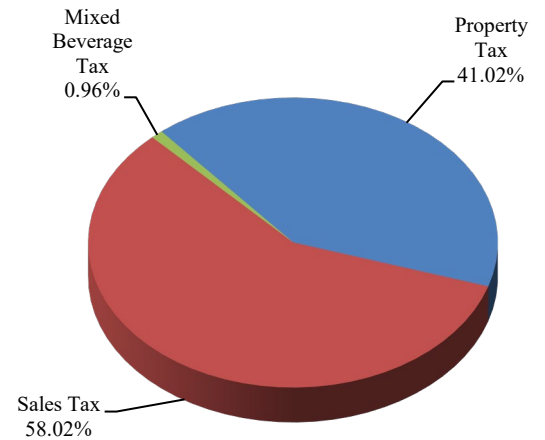
Ending Fund Balance September 30, 2025: \$ 11,381,389

**City of Live Oak
Proposed Budget - General Fund
Fiscal Year 2025/26**

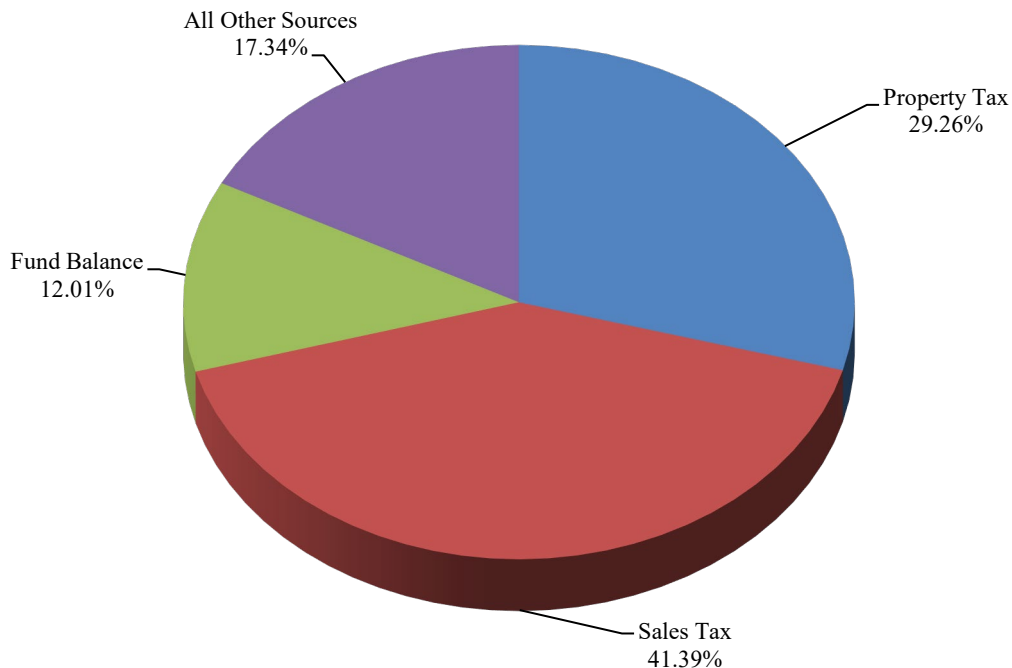
Sources of General Fund Revenue



Sources of Taxes

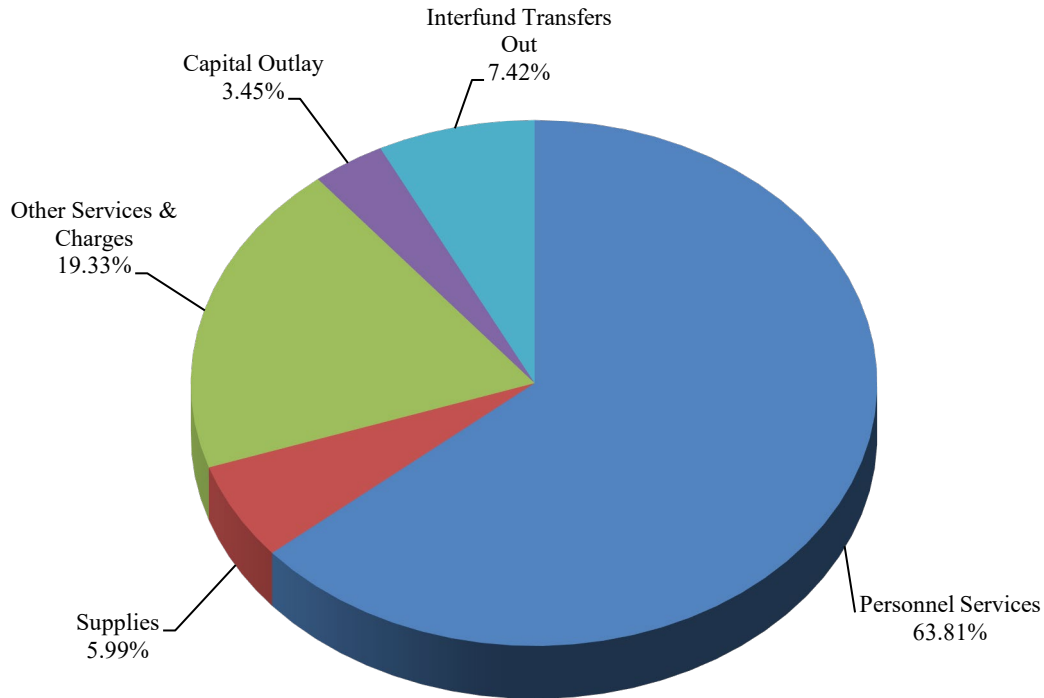


Sources of General Fund Revenue

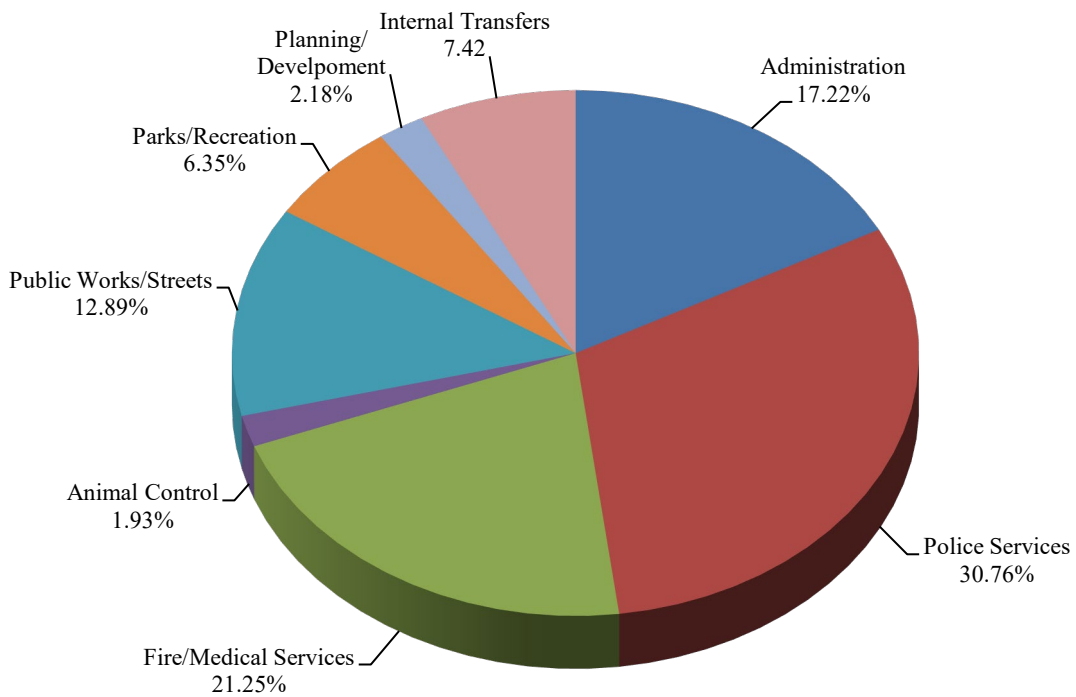


**City of Live Oak
Proposed Budget - General Fund
Fiscal Year 2025/26**

Uses of General Fund Revenue



Uses of General Fund Revenue



City of Live Oak
General Fund
2025/2026 Proposed Budget

	<u>Audited</u>	<u>Current FY 2024/25</u>		<u>Proposed</u>	<u>Budget</u>
	<u>2023/24</u>	<u>Amended</u>	<u>Projected</u>	<u>Budget</u>	<u>Increase/</u>
	<u>Actual</u>	<u>Budget</u>	<u>End-of-Year</u>	<u>FY 2025/26</u>	<u>(Decrease)</u>
REVENUES					
TAXES - AD VALORM					
310.110 Current AdValorem Tax Rev	5,275,307	6,040,769	6,040,000	6,457,242	416,473
310.120 Del'q AdValorem Tax Rev	-	4,000	-	4,000	-
310.700 Penalty/Interest - AdV Tx	-	1,000	-	1,000	-
310.800 Vehicle Inventory Tax Overage	13,143	15,000	13,000	15,000	-
310.900 Refunds - AdValorem Taxes	-	(1,000)	-	(1,000)	-
310.912 Incentive - RBFCU	(62,207)	(65,000)	(60,081)	(65,000)	-
310.913 Incentive - IKEA/LOTG	(195,070)	(218,000)	(189,981)	(218,000)	-
TOTAL TAXES - AD VALORM	5,031,173	5,776,769	5,802,938	6,193,242	416,473
TAXES - OTHER					
311.300 General Sales/Use Tax Revenue	6,110,818	6,252,418	6,251,367	6,376,394	123,976
311.301 Sales/Use Tax to Reduce AdV Tx	3,055,409	3,126,209	3,125,683	3,188,197	61,988
311.398 Sales Tax Incentive Payment	(679,558)	(805,000)	(701,306)	(805,000)	-
312.000 Mixed Beverage Tax	140,956	145,000	144,000	145,000	-
TOTAL TAXES - OTHER	8,627,625	8,718,627	8,819,744	8,904,591	185,964
FRANCHISE FEES					
313.100 San Antonio Water System	10,216	12,000	10,200	12,000	-
313.200 City Public Service Energy	951,310	925,000	955,000	945,000	20,000
313.300 Waste Management Franchise Fee	65,919	60,000	70,464	70,000	10,000
313.400 Cable TV Franchise Fees	89,315	120,000	90,000	120,000	-
313.500 Telephone Franchise Fees	66,470	50,000	75,000	65,000	15,000
313.600 Universal City Water Franchise	5,002	5,000	5,265	5,000	-
TOTAL FRANCHISE FEES	1,188,232	1,172,000	1,205,929	1,217,000	45,000
PERMITS & LICENSES					
320.110 Alcoholic Bev Permit Rev	3,308	7,000	7,500	7,000	-
320.210 Food Est Permit Revenue	48,457	45,000	55,000	50,000	5,000
320.250 Food Handler Training Fee	-	500	-	500	-
320.310 Alarm Permit Revenue	3,395	6,000	4,000	6,000	-
320.810 Cert of Occupancy Revenue	13,400	2,000	6,000	5,000	3,000
320.830 Solicitors Permit Revenue	295	1,000	750	1,000	-
320.840 Coin Operated Machine Permit	1,215	2,500	1,750	2,500	-
321.100 Contractor Fee Revenue	17,800	30,000	18,000	30,000	-
321.110 Building Permit Revenue	768,762	300,000	614,502	350,000	50,000
321.111 Building Permit Services	(610,473)	(195,000)	(526,150)	(275,000)	(80,000)
321.130 Plumbing Permit	23,400	25,000	35,000	25,000	-
321.140 Electrical Permit	18,560	25,000	25,000	25,000	-
321.150 HVAC Permit	19,880	35,000	27,000	35,000	-

**City of Live Oak
General Fund
2025/2026 Proposed Budget**

	<u>Audited 2023/24 Actual</u>	<u>Current FY 2024/25 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2025/26</u>	<u>Budget Increase/ (Decrease)</u>
REVENUES					
321.170 Sewer/Water Line Repair Permit	-	1,000	-	1,000	-
321.200 Fire Sprinkler Permit	10,050	1,500	15,000	7,500	6,000
321.300 Animal License Revenue	696	5,000	1,000	1,500	(3,500)
321.400 St/Curb/Sidewalk Permits	50	100	9,750	100	-
321.900 Demolition Permit	2,000	500	1,000	500	-
321.920 Fence Permit Revenue	-	1,000	-	1,000	-
321.990 Miscellaneous Permit Rev	2,900	10,000	6,500	10,000	-
TOTAL PERMITS & LICENSES	323,695	303,100	301,602	283,600	(19,500)
GRANTS & INTER-GOVT ALLOCATION					
339.100 Dispatch Service Fees	220,000	255,000	225,000	215,000	(40,000)
339.150 CAD/GIS Interlocal	-	-	-	64,526	64,526
TOTAL GRANTS & INTER-GOVT	220,000	255,000	225,000	279,526	24,526
SERVICE USE FEES					
341.300 Zoning/Subdivision Fees - Plat	8,432	2,000	3,000	2,000	-
342.115 Vehicle Storage Revenue	10,320	8,000	10,500	8,000	-
342.410 Reinspection Revenue	25,900	25,000	35,000	25,000	-
342.510 Animal Impound Revenue	1,622	5,000	1,500	5,000	-
342.520 Euthanasia/Adoption Fees	5,530	5,000	4,000	5,000	-
347.000 Recreational Events	-	1,000	-	1,000	-
347.103 Holiday Camp	-	300	-	-	(300)
347.104 Senior Programs	-	200	-	-	(200)
347.200 Swimming Pool Daily Admissions	28,979	35,000	32,000	35,000	-
347.202 Pool Passes	3,661	5,000	2,500	5,000	-
347.203 Swim Lessons	-	1,000	-	1,000	-
347.204 Swimming Pool Private Parties	-	1,500	-	1,500	-
347.500 Facilities Use Fees	12,174	15,000	10,000	15,000	-
347.900 Fund Raising Event Revenue	-	8,000	-	5,000	(3,000)
349.901 Out-of-town Fees	369	300	350	300	-
349.930 N.S.F. Check Fees	-	100	50	100	-
TOTAL SERVICE USE FEES	96,987	112,400	98,900	108,900	(3,500)
FINES & FORFEITURES					
350.100 Municipal Court Fines	511,902	400,000	410,000	400,000	-
350.400 State Court Cost Fees	21,507	25,000	24,100	25,000	-
350.500 Local Court Cost Revenue	40,528	35,000	34,000	35,000	-
350.700 Warrant Fees	56,276	65,000	57,000	65,000	-
350.800 City Fees	3,748	5,000	3,700	5,000	-
350.900 Miscellaneous Court Revenue	381	1,000	750	1,000	-

City of Live Oak
General Fund
2025/2026 Proposed Budget

	<u>Audited 2023/24 Actual</u>	<u>Current FY 2024/25 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2025/26</u>	<u>Budget Increase/ (Decrease)</u>
REVENUES					
350.901 Local Truancy Prev/Div Fund	18,050	15,000	14,000	15,000	-
350.902 Municipal Jury Fund	<u>361</u>	<u>-</u>	<u>300</u>	<u>-</u>	<u>-</u>
TOTAL FINES & FORFEITURES	652,753	546,000	543,850	546,000	-
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	903,945	490,000	680,000	520,000	30,000
361.470 Credit Card Fees-Misc	-	-	150	300	300
361.682 Credit Card Fees-Community Dev	-	-	9,600	19,200	19,200
364.000 Sale/Damage Fixed Assets	92,850	40,000	20,000	40,000	-
364.110 Photocopy Revenue (Open Rec)	3,833	4,000	5,400	4,000	-
370.500 Recycling Revenue	12,599	12,000	12,000	12,000	-
370.900 Miscellaneous Revenue	50,032	40,000	50,000	40,000	-
370.910 Cash Over (Short)	(40)	-	(120)	-	-
370.920 Donations - Miscellaneous	3,025	-	500	-	-
370.931 Donations - Police	-	-	-	-	-
370.932 Donations - Fire	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL INTEREST & MISCELLANEOUS	1,066,244	586,000	777,530	635,500	49,500
INTER-FUND REVENUES					
383.300 Utility Auto Shop Alloc	15,000	15,000	15,000	15,000	-
384.100 Unreserved Fund Balance	-	2,992,521	-	2,542,394	(450,127)
384.500 EDC Overhead Transfers	150,000	150,000	150,000	150,000	-
384.501 EDC Transfers - Other	90,000	40,000	40,000	62,000	22,000
384.561 Storm Water Utility Support Fee	45,500	45,500	45,500	45,500	-
384.517 Emergency Radio System Fund	10,000	10,000	10,000	10,000	-
384.800 Utility Overhead Alloc	<u>171,500</u>	<u>171,500</u>	<u>171,500</u>	<u>171,500</u>	<u>-</u>
TOTAL INTER-FUND REVENUES	482,000	3,424,521	432,000	2,996,394	(428,127)
TOTAL REVENUES	<u>17,688,709</u>	<u>20,894,417</u>	<u>18,207,493</u>	<u>21,164,753</u>	<u>270,336</u>

**City of Live Oak
General Fund
2025/2026 Proposed Budget**

	<u>Audited 2023/24 Actual</u>	<u>Current FY 2024/25 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2025/26</u>	<u>Budget Increase/ (Decrease)</u>
CITY COUNCIL					
PERSONNEL SERVICES					
401.100 Council Compensation	2,340	3,000	2,500	5,400	2,400
401.240 Workers Compensation	<u>121</u>	<u>150</u>	<u>125</u>	<u>150</u>	<u>-</u>
TOTAL PERSONNEL SERVICES	2,461	3,150	2,625	5,550	2,400
SUPPLIES EXPENSES					
401.310 Office Supplies	1,932	1,500	1,500	3,000	1,500
401.395 Rec/Community Activities	<u>390</u>	<u>20,000</u>	<u>2,500</u>	<u>20,000</u>	<u>-</u>
TOTAL SUPPLIES EXPENSES	2,322	21,500	4,000	23,000	1,500
OTHER SERVICES & CHARGES					
401.425 Conferences & Training	22,312	25,000	25,000	35,000	10,000
401.480 Contingencies	<u>-</u>	<u>200,000</u>	<u>80,000</u>	<u>200,000</u>	<u>-</u>
TOTAL OTHER SERVICES & CHARGES	22,312	225,000	105,000	235,000	10,000
TOTAL 401-CITY COUNCIL	<u>27,095</u>	<u>249,650</u>	<u>111,625</u>	<u>263,550</u>	<u>13,900</u>

**City of Live Oak
General Fund
2025/2026 Proposed Budget**

	<u>Audited 2023/24 Actual</u>	<u>Current FY 2024/25 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2025/26</u>	<u>Budget Increase/ (Decrease)</u>
ADMINISTRATION					
PERSONNEL SERVICES					
402.100 Salaries	185,426	272,000	270,000	404,000	132,000
402.199 Overtime	-	500	750	750	250
402.200 F.I.C.A. Taxes	14,047	21,000	21,000	31,200	10,200
402.210 Group Insurance	7,509	29,750	21,200	42,000	12,250
402.230 Retirement	36,248	61,000	55,000	87,500	26,500
402.240 Workers Comp Insurance	323	500	415	800	300
TOTAL PERSONNEL SERVICES	243,553	384,750	368,365	566,250	181,500
SUPPLIES EXPENSES					
402.310 Office Supplies	1,061	1,000	1,400	3,500	2,500
402.330 Minor Tools & Equipment	309	1,000	250	3,000	2,000
TOTAL SUPPLIES EXPENSES	1,370	2,000	1,650	6,500	4,500
OTHER SERVICES & CHARGES					
402.400 Professional Fees	-	-	-	85,000	85,000
402.425 Conferences & Training	4,716	9,000	5,600	15,000	6,000
402.426 City-Wide Training	-	5,000	-	5,000	-
402.480 Contingencies	1,648	18,000	5,000	15,000	(3,000)
402.485 Dues & Publications	256	3,000	1,750	5,000	2,000
402.486 Auto Allowance	6,825	10,200	10,200	10,200	-
TOTAL OTHER SERVICES & CHARGES	13,445	45,200	22,550	135,200	90,000
TOTAL 402-CITY MANAGER'S OFFICE	258,368	431,950	392,565	707,950	276,000

Administration			
Positions		FY 2025	FY 2026
City Manager		1.0	1.0
Assistant City Manager		0.0	0.7
Executive Assistant to the City Manager		<u>1.0</u>	<u>1.0</u>
	Total Positions	2.0	2.7
<p>The Administration office provides for the over-all administration of the City and Economic Development Corporation, administers policies established by City Council, develops administration procedures, coordinates and directs all departments, and cultivates intergovernmental and community relationships.</p>			

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
City Manager	37	\$186,453	\$235,082	\$283,710
Assistant City Manager	32	\$146,091	\$184,193	\$222,295
Executive Assistant to the City Manager	13	\$57,813	\$72,891	\$87,969

**City of Live Oak
General Fund
2025/2026 Proposed Budget**

	Audited 2023/24 Actual	Current FY 2024/25 Amended Budget	Projected End-of-Year	Proposed Budget FY 2025/26	Budget Increase/ (Decrease)
CITY SECRETARY'S OFFICE					
PERSONNEL SERVICES					
405.100 Salaries	73,977	86,000	85,500	95,700	9,700
405.200 F.I.C.A. Taxes	4,726	6,750	6,560	7,500	750
405.210 Group Insurance	17,221	19,000	19,000	22,250	3,250
405.230 Retirement	14,147	17,250	16,950	19,500	2,250
405.240 Workers Comp Insurance	198	245	203	245	-
TOTAL PERSONNEL SERVICES	110,269	129,245	128,213	145,195	15,950
SUPPLIES EXPENSES					
405.310 Office Supplies	6,993	7,545	7,545	8,450	905
405.320 Postage	19,197	17,000	20,000	20,885	3,885
405.330 Minor Tools & Equipment	2,060	9,200	9,200	3,400	(5,800)
405.390 Election Expense	6,553	13,000	9,926	13,000	-
405.392 Employee Relations	20,179	29,200	23,000	32,900	3,700
TOTAL SUPPLIES EXPENSES	54,982	75,945	69,671	78,635	2,690
OTHER SERVICES & CHARGES					
405.400 Professional Fees	93,130	147,350	98,500	145,200	(2,150)
405.415 Telephone	94,318	75,000	87,000	78,000	3,000
405.425 Conferences & Training	2,009	2,625	2,000	2,110	(515)
405.430 Legal Notices	9,853	13,500	9,000	13,500	-
405.450 Equipment Maintenance	22,312	32,800	25,000	33,060	260
405.470 Equipment Rental	5,142	6,000	5,000	6,000	-
405.475 Property & Liability Ins	154,924	165,000	182,000	195,000	30,000
405.480 Contingencies	-	500	100	500	-
405.485 Dues & Publications	6,576	10,710	7,000	10,710	-
405.494 Unemployment Expense	-	-	9,643	-	-
TOTAL OTHER SERVICES & CHARGES	388,264	453,485	425,243	484,080	30,595
CAPITAL OUTLAY					
405.591 Software	5,988	20,000	7,200	20,000	-
405.579 Office Machines	-	1,500	12,200	-	(1,500)
TOTAL CAPITAL OUTLAY	5,988	21,500	19,400	20,000	(1,500)
TOTAL 405-CITY SECRETARY'S OFFICE	559,503	680,175	642,527	727,910	47,735

City Secretary's		
Positions	FY 2025	FY 2026
City Secretary	<u>1.0</u>	<u>1.0</u>
Total Positions	1.0	1.0
<p>The City Secretary facilitates accurate posting, recording and documentation of City actions, conducts City elections, maintains City records, administrative support of City Council and Ethics Board, managing and maintaining property and liability insurance and claims, alcohol permits, coin operator permits, vehicle tags, and title licenses.</p>		

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
City Secretary	21	\$85,416	\$107,694	\$129,971

**City of Live Oak
General Fund
2025/2026 Proposed Budget**

	<u>Audited 2023/24 Actual</u>	<u>Current FY 2024/25 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2025/26</u>	<u>Budget Increase/ (Decrease)</u>
MUNICIPAL COURT					
PERSONNEL SERVICES					
430.100 Salaries	153,361	141,000	143,610	162,200	21,200
430.199 Overtime	1,182	4,000	1,200	4,000	-
430.200 F.I.C.A. Taxes	11,706	11,250	11,000	13,000	1,750
430.210 Group Insurance	24,131	40,000	29,000	36,250	(3,750)
430.230 Retirement	29,758	29,000	29,000	34,000	5,000
430.240 Workers Comp Insurance	<u>262</u>	<u>325</u>	<u>270</u>	<u>350</u>	<u>25</u>
TOTAL PERSONNEL SERVICES	220,400	225,575	214,080	249,800	24,225
SUPPLIES EXPENSES					
430.300 Uniforms & Clothing	177	1,500	200	1,500	-
430.310 Office Supplies	4,039	7,000	3,000	7,000	-
430.330 Minor Tools & Equipment	<u>1,223</u>	<u>5,000</u>	<u>1,000</u>	<u>5,000</u>	<u>-</u>
TOTAL SUPPLIES EXPENSES	5,439	13,500	4,200	13,500	-
OTHER SERVICES & CHARGES					
430.400 Professional Fees	102,131	149,000	115,000	149,000	-
430.410 Warrant Collection Fees	(216)	15,000	-	15,000	-
430.412 Credit Card Fees	37,532	15,000	26,500	-	(15,000)
430.425 Conferences & Training	462	4,500	2,000	4,500	-
430.480 Contingencies	-	1,000	-	1,000	-
430.485 Dues & Publications	<u>346</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>-</u>
TOTAL OTHER SERVICES & CHARGES	140,255	185,500	143,500	170,500	(15,000)
CAPITAL OUTLAY					
430.578 Office Furniture	<u>-</u>	<u>15,000</u>	<u>-</u>	<u>-</u>	<u>(15,000)</u>
TOTAL CAPITAL OUTLAY	-	15,000	-	-	(15,000)
TOTAL 430-MUNICIPAL COURT	<u>366,094</u>	<u>439,575</u>	<u>361,780</u>	<u>433,800</u>	<u>(5,775)</u>

Municipal Court		
Positions	FY 2025	FY 2026
Court Administrator	0.0	1.0
Clerk of Court	1.0	0.0
Deputy Court Clerk	<u>2.0</u>	<u>2.0</u>
Total Positions	3.0	3.0
<p>The Municipal Court establishes and maintains the effective operation of procedural justice for Live Oak by processing legal instruments, recording the dispositions of cases, and preparing a docket sheet and all other services required for an efficient operation of the court.</p>		

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Court Administrator	14	\$60,704	\$76,536	\$92,368
Deputy Court Clerk	6	\$41,087	\$51,803	\$62,518

**City of Live Oak
General Fund
2025/2026 Proposed Budget**

	<u>Audited 2023/24 Actual</u>	<u>Current FY 2024/25 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2025/26</u>	<u>Budget Increase/ (Decrease)</u>
FINANCE					
PERSONNEL SERVICES					
470.100 Salaries	401,039	392,000	390,810	431,150	39,150
470.199 Overtime	-	1,000	-	1,000	-
470.200 F.I.C.A. Taxes	29,901	31,000	29,900	33,300	2,300
470.210 Group Insurance	45,243	48,000	49,500	58,000	10,000
470.230 Retirement	78,527	78,000	79,100	87,100	9,100
470.240 Workers Comp Insurance	666	700	581	700	-
TOTAL PERSONNEL SERVICES	555,376	550,700	549,891	611,250	60,550
SUPPLIES EXPENSES					
470.310 Office Supplies	7,509	9,000	7,500	9,000	-
470.330 Minor Tools & Equipment	4,571	3,000	2,000	3,000	-
470.392 Employee Relations	11,191	11,500	8,000	11,500	-
470.397 Safety Committee	9,000	14,000	9,000	14,000	-
TOTAL SUPPLIES EXPENSES	32,271	37,500	26,500	37,500	-
OTHER SERVICES & CHARGES					
470.400 Professional Fees	125,660	113,000	110,000	116,700	3,700
470.405 Property Appraisal	40,228	47,000	43,000	46,000	(1,000)
470.406 Tax Assessor/Collector	9,856	12,000	8,368	12,000	-
470.408 Personnel Testing & Qualif	12,067	11,500	8,600	11,500	-
470.412 Credit Card Charges	-	-	300	600	600
470.425 Conferences and Training	5,360	14,000	6,000	17,000	3,000
470.470 Equipment Rental	-	4,200	3,864	4,200	-
470.480 Contingencies	-	2,000	-	2,000	-
470.484 Bank Charges	212	5,100	340	5,100	-
470.485 Dues & Publications	1,732	2,300	1,732	2,115	(185)
TOTAL OTHER SERVICES & CHARGES	195,115	211,100	182,204	217,215	6,115
CAPITAL OUTLAY					
470.578 Office Equipment	14,445	9,000	-	-	(9,000)
470.591 Software	-	26,000	-	26,000	-
TOTAL CAPITAL OUTLAY	14,445	35,000	-	26,000	(9,000)
TOTAL 470-FINANCE	797,207	834,300	758,595	891,965	57,665

Finance Department			
Positions		FY 2025	FY 2026
Director of Finance and Administration		1.0	1.0
Accounting and Human Resources Manager		1.0	1.0
Human Resources Generalist		1.0	1.0
Accounting and Payroll Specialist		<u>1.0</u>	<u>1.0</u>
	Total Positions	4.0	4.0
<p>The Finance and Human Resources Department serves as the steward of the City's financial resources, ensuring that investments, reports, payroll, cash collections and expenditures are completed in accordance with the City Charter, applicable statutes and generally accepted accounting principals, and provides support and guidance to all employees in all areas of the employment life cycle.</p>			

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Director of Finance and Administration	30	\$132,508	\$167,068	\$201,628
Accounting and Human Resources Manager	21	\$85,416	\$107,694	\$129,971
Human Resources Generalist	14	\$60,704	\$76,536	\$92,368
Accounting and Payroll Specialist	9	\$47,563	\$59,968	\$72,373

**City of Live Oak
General Fund
2025/2026 Proposed Budget**

	Audited 2023/24 Actual	Current FY 2024/25 Amended Budget	Projected End-of-Year	Proposed Budget FY 2025/26	Budget Increase/ (Decrease)
EMERGENCY MANAGEMENT					
SUPPLIES EXPENSES					
520.300 Uniforms	-	250	-	250	-
520.310 Office Supplies	-	325	-	325	-
520.330 Minor Tools & Equipment	537	1,000	500	1,000	-
520.337 Public Education Materials	1,100	1,200	1,100	1,200	-
TOTAL SUPPLIES EXPENSES	1,637	2,775	1,600	2,775	-
OTHER SERVICES & CHARGES					
520.400 Professional Services	9,414	10,000	10,073	11,800	1,800
520.415 Telephone	26	310	-	310	-
520.425 Conferences & Training	-	6,000	-	6,000	-
520.450 Equipment Maintenance	-	200	-	200	-
520.485 Dues & Publications	-	550	-	550	-
TOTAL OTHER SERVICES & CHARGES	9,440	17,060	10,073	18,860	1,800
TOTAL 520-EMERGENCY MANAGEMENT	11,077	19,835	11,673	21,635	1,800

City of Live Oak
General Fund
2025/2026 Proposed Budget

	<u>Audited</u> <u>2023/24</u> <u>Actual</u>	<u>Current FY 2024/25</u> <u>Amended</u> <u>Budget</u>	<u>Projected</u> <u>End-of-Year</u>	<u>Proposed</u> <u>Budget</u> <u>FY 2025/26</u>	<u>Budget</u> <u>Increase/</u> <u>(Decrease)</u>
POLICE DEPARTMENT					
PERSONNEL SERVICES					
530.100 Salaries - Police	2,911,866	3,285,000	3,140,300	3,342,500	57,500
530.101 Holiday Pay	94,306	130,000	112,003	130,000	-
530.199 Overtime	193,144	170,000	220,000	170,000	-
530.200 F.I.C.A. Taxes	231,669	275,000	265,700	280,500	5,500
530.210 Group Insurance	422,461	492,000	480,764	572,000	80,000
530.230 Retirement	628,789	710,000	708,000	735,500	25,500
530.240 Workers Comp Insurance	54,086	70,000	58,072	74,000	4,000
TOTAL PERSONNEL SERVICES	4,536,321	5,132,000	4,984,839	5,304,500	172,500
SUPPLIES EXPENSES					
530.300 Uniform Cleaning Allowance	29,100	31,500	30,150	31,500	-
530.301 Uniform Purchases	29,502	53,615	29,000	53,615	-
530.310 Office Supplies	7,605	10,200	7,500	10,200	-
530.311 K-9 Supplies	11,351	12,630	7,000	11,770	(860)
530.330 Minor Tools & Equipment	64,866	67,145	48,000	69,300	2,155
530.337 Civic & Educational Prog Suppl	5,827	14,300	6,000	14,300	-
530.338 Operating Supplies	43,970	45,240	34,000	48,200	2,960
TOTAL SUPPLIES EXPENSES	192,221	234,630	161,650	238,885	4,255
OTHER SERVICES & CHARGES					
530.400 Professional Services	12,254	18,480	6,000	18,480	-
530.401 Investigation Fees	20,609	24,000	16,000	24,000	-
530.402 San Antonio Magistrate Fees	44	3,000	-	3,000	-
530.412 Wrecker Service	-	6,000	-	6,000	-
530.413 Jail Fees	-	10,000	-	10,000	-
530.415 Telephone	20,358	25,000	21,000	25,000	-
530.416 Air Time - Mobile Data Term	17,899	15,360	18,100	15,360	-
530.425 Conferences & Training	50,681	50,700	42,800	55,400	4,700
530.426 LEOCE Training	1,267	-	(6,700)	-	-
530.450 Equipment Maintenance	43,208	56,800	49,800	64,230	7,430
530.470 Equipment Rentals	5,537	6,480	5,500	6,480	-
530.480 Contingencies	1,522	20,000	-	20,000	-
530.483 Other Expenses	4,981	4,950	4,950	8,650	3,700
530.485 Dues & Publications	4,518	6,465	4,500	6,575	110
TOTAL OTHER SERVICES & CHARGES	182,878	247,235	161,950	263,175	15,940

**City of Live Oak
General Fund
2025/2026 Proposed Budget**

	<u>Audited 2023/24 Actual</u>	<u>Current FY 2024/25 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2025/26</u>	<u>Budget Increase/ (Decrease)</u>
POLICE DEPARTMENT					
CAPITAL OUTLAY					
530.574 Communications Equipment	-	-	-	-	-
530.579 Office Machines	-	-	-	-	-
530.583 Safety Equipment	49,933	23,240	22,149	17,445	(5,795)
530.587 Vehicle Equipment	-	-	-	-	-
530.595 Other Capital	99,286	50,525	63,190	73,025	22,500
530.651 PD Donation Expenditures	821	-	-	-	-
TOTAL CAPITAL OUTLAY	150,040	73,765	85,339	90,470	16,705
TOTAL 530-POLICE DEPARTMENT	<u>5,061,460</u>	<u>5,687,630</u>	<u>5,393,778</u>	<u>5,897,030</u>	<u>209,400</u>

Police Department		
Positions	FY 2025	FY 2026
Police Chief	1.0	1.0
Assistant Police Chief	1.0	1.0
Police Lieutenant	3.0	3.0
Police Sergeant/Police Sergeant - Detective	7.0	7.0
Police Corporal /Warrant Officer	7.0	7.0
Police Officer	16.0	16.0
Victim Advocate and Crime Analyst	1.0	1.0
Executive Assistant	1.0	1.0
Police Records Specialist	1.0	1.0
Property and Evidence Room Technician	<u>1.0</u>	<u>1.0</u>
Total Positions	39.00	39.00
<p>The Police Department provides our community with responsive, courteous and professional law enforcement services, numerous programs pertaining to public safety, and around-the-clock public protection to ensure that peace is maintained within the community.</p>		

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Police Chief	30	\$132,508	\$167,068	\$201,628
Assistant Police Chief	26	\$109,015	\$137,447	\$165,879
Police Lieutenant	P-4	\$99,744	\$112,460	\$125,175
Police Sergeant/Police Sergeant - Detective	P-3	\$79,871	\$95,257	\$110,642
Police Corporal /Warrant Officer	P-2	\$73,220	\$83,703	\$94,185
Police Officer	P-1	\$65,432	\$74,800	\$84,167
Victim Advocate and Crime Analyst	12	\$55,060	\$69,420	\$83,780
Executive Assistant	12	\$55,060	\$69,420	\$83,780
Property and Evidence Room Technician	10	\$49,941	\$62,966	\$75,991
Police Records Specialist	8	\$45,298	\$57,113	\$68,927

**City of Live Oak
General Fund
2025/2026 Proposed Budget**

	<u>Audited 2023/24 Actual</u>	<u>Current FY 2024/25 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2025/26</u>	<u>Budget Increase/ (Decrease)</u>
COMMUNICATION SERVICES					
PERSONNEL SERVICES					
535.100 Salaries	473,147	584,000	576,500	621,000	37,000
535.101 Holiday Pay	24,797	36,000	32,000	38,000	2,000
535.199 Overtime	32,782	42,000	37,950	42,000	-
535.200 F.I.C.A. Taxes	38,791	51,000	49,500	54,805	3,805
535.210 Group Insurance	97,286	120,000	107,100	135,000	15,000
535.230 Retirement	102,411	132,000	129,600	142,000	10,000
535.240 Workers Comp Insurance	1,292	1,600	1,328	1,600	-
TOTAL PERSONNEL SERVICES	770,506	966,600	933,978	1,034,405	67,805
SUPPLIES EXPENSES					
535.301 Uniform Purchases	2,680	4,700	2,850	4,700	-
535.310 Office Supplies	3,493	6,900	3,500	6,900	-
535.330 Minor Tools & Equipment	9,898	10,300	6,000	10,585	285
TOTAL SUPPLIES EXPENSES	16,071	21,900	12,350	22,185	285
OTHER SERVICES & CHARGES					
535.415 Cell Phone Expense	965	1,250	965	1,250	-
535.416 Air Cards	466	480	460	480	-
535.425 Conferences & Training	2,317	20,800	5,000	20,800	-
535.450 Equipment Maintenance	14,849	19,280	9,000	19,475	195
535.470 Equipment Rental	1,219	3,560	1,200	3,560	-
535.480 Contingencies	-	9,500	2,000	9,500	-
535.485 Dues and Publications	1,100	1,225	1,500	1,225	-
TOTAL OTHER SERVICES & CHARGES	20,916	56,095	20,125	56,290	195
CAPITAL OUTLAY					
535.574 Communications Equipment	-	39,530	34,600	96,790	57,260
535.595 Other Capital	-	-	-	17,200	17,200
TOTAL CAPITAL OUTLAY	-	39,530	34,600	113,990	74,460
TOTAL 535-COMMUNICATION SERVICES	<u>807,493</u>	<u>1,084,125</u>	<u>1,001,053</u>	<u>1,226,870</u>	<u>142,745</u>

Communication Services			
Positions		FY 2025	FY 2026
Telecommunications Manager		1.0	1.0
Telecommunications Officer		<u>9.0</u>	<u>9.0</u>
	Total Positions	10.0	10.0
<p>Communication Services is responsible for public safety communications and dispatching of emergency services by receiving and screening emergency and non-emergency requests for the Cities of Live Oak, Selma, and the Judson ISD Police Department, and operating and maintaining the Live Oak Emergency Radio System.</p>			

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Telecommunications Manager	15	\$63,738	\$80,362	\$96,986
Telecommunications Officer	11	\$52,438	\$66,115	\$79,791

City of Live Oak
General Fund
2025/2026 Proposed Budget

	<u>Audited 2023/24 Actual</u>	<u>Current FY 2024/25 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2025/26</u>	<u>Budget Increase/ (Decrease)</u>
FIRE & EMS SERVICES					
PERSONNEL SERVICES					
540.100 Salaries	1,654,267	1,840,000	1,739,700	1,852,380	12,380
540.101 Holiday Pay	71,906	96,000	84,000	100,000	4,000
540.199 Overtime	210,310	135,000	206,000	138,000	3,000
540.200 F.I.C.A. Taxes	141,649	158,000	155,300	161,000	3,000
540.210 Group Insurance	233,166	303,000	255,000	341,500	38,500
540.230 Retirement	379,693	412,000	417,500	420,950	8,950
540.240 Workers Comp Insurance	<u>27,850</u>	<u>36,000</u>	<u>29,890</u>	<u>37,000</u>	<u>1,000</u>
TOTAL PERSONNEL SERVICES	2,718,841	2,980,000	2,887,390	3,050,830	70,830
SUPPLIES EXPENSES					
540.300 Uniform Cleaning Allowance	19,950	21,600	19,000	21,600	-
540.301 Uniforms Purchases	31,884	30,480	23,000	34,020	3,540
540.310 Office Supplies	20,002	33,135	25,000	36,910	3,775
540.330 Minor Tools & Equipment	66,179	77,374	87,090	80,374	3,000
540.337 Public Education Supplies	6,835	6,000	6,000	6,000	-
540.340 Rescue Supplies	19,084	12,350	5,000	12,350	-
540.378 Station Maint Supplies	<u>21,206</u>	<u>24,605</u>	<u>18,000</u>	<u>30,790</u>	<u>6,185</u>
TOTAL SUPPLIES EXPENSES	185,140	205,544	183,090	222,044	16,500
OTHER SERVICES & CHARGES					
540.400 Professional Fees	9,884	12,700	4,000	12,700	-
540.407 Haz Mat Response Team	1,000	1,000	1,000	1,000	-
540.411 Schertz Ambulance Service	282,952	290,412	290,412	348,428	58,016
540.415 Telephone	5,014	5,600	5,100	5,600	-
540.416 Air Time - Mobile Data Term	5,562	9,770	6,000	7,992	(1,778)
540.425 Conferences & Training	46,404	48,000	45,000	51,400	3,400
540.450 Equipment Maintenance	56,680	40,135	60,000	40,135	-
540.480 Contingencies	-	60,000	-	60,000	-
540.485 Dues & Publications	<u>3,802</u>	<u>7,910</u>	<u>3,834</u>	<u>8,158</u>	<u>248</u>
TOTAL OTHER SERVICES & CHARGES	411,298	475,527	415,346	535,413	59,886
CAPITAL OUTLAY					
540.530 Buildings & Structures	69,480	50,000	21,682	35,000	(15,000)
540.580 Operating Equipment	73,239	34,000	24,242	20,000	(14,000)
540.651 FD Donation Expenditures	<u>(2,730)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	139,989	84,000	45,924	55,000	(29,000)
TOTAL 540-FIRE & EMS SERVICES	<u>3,455,268</u>	<u>3,745,071</u>	<u>3,531,750</u>	<u>3,863,287</u>	<u>118,216</u>

Fire & EMS Services			
Positions		FY 2025	FY 2026
Fire Chief/Fire Marshal		1.0	1.0
Assistant Fire Chief		1.0	1.0
Fire Captain		3.0	3.0
Fire Lieutenant		6.0	6.0
Firefighter/EMT		12.0	12.0
Deputy Fire Marshal		<u>1.0</u>	<u>1.0</u>
	Total Positions	24.0	24.0
<p>Fire & EMS Services provides fire/EMS response services to the community through fire protection, basic and specialized rescue operations that include swift water, high angle, automobile extrication, structural collapse, hazardous materials, fire inspections, plan review, fire and safety public education presentations, courtesy home safety surveys, smoke detector and carbon-monoxide detector installations, and other public assistance and community service programs. EMS service is provided through First Response from Live Oak Fire Department and EMS from Schertz EMS.</p>			

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Fire Chief/Fire Marshal	30	\$132,508	\$167,068	\$201,628
Assistant Fire Chief	26	\$109,015	\$137,447	\$165,879
Deputy Fire Marshal	18	\$73,786	\$93,030	\$112,274
Fire Captain	F-3	\$80,314	\$90,553	\$100,792
Fire Lieutenant	F-2	\$68,567	\$79,486	\$90,405
Firefighter/EMT	F-1	\$57,128	\$68,132	\$79,136

**City of Live Oak
General Fund
2025/2026 Proposed Budget**

	<u>Audited 2023/24 Actual</u>	<u>Current FY 2024/25 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2025/26</u>	<u>Budget Increase/ (Decrease)</u>
PUBLIC WORKS ADMINISTRATION					
PERSONNEL SERVICES					
560.100 Salaries	339,584	377,000	375,000	416,000	39,000
560.199 Overtime	390	2,500	500	2,500	-
560.200 F.I.C.A. Taxes	24,679	29,000	27,500	32,700	3,700
560.210 Group Insurance	49,856	59,000	63,600	74,000	15,000
560.230 Retirement	65,650	75,250	75,000	85,500	10,250
560.240 Workers Comp Insurance	3,633	4,500	3,734	5,000	500
TOTAL PERSONNEL SERVICES	483,792	547,250	545,334	615,700	68,450
SUPPLIES EXPENSES					
560.300 Uniforms	2,204	2,800	2,200	2,800	-
560.310 Office Supplies	3,298	3,000	4,000	3,300	300
560.330 Minor Tools & Equip	11,998	7,000	5,000	7,000	-
560.333 Petroleum Products	166,499	180,000	156,000	180,000	-
560.336 Janitorial Supplies	11,574	11,000	11,000	11,500	500
560.350 Safety Supplies	247	1,000	500	1,000	-
560.357 Construction & Maintenance	205,909	130,000	187,556	130,000	-
TOTAL SUPPLIES EXPENSES	401,729	334,800	366,256	335,600	800
OTHER SERVICES & CHARGES					
560.400 Professional Fees	15,686	30,000	15,000	30,000	-
560.402 Certifications & Testing	676	500	250	500	-
560.415 Telephone	7,213	8,000	6,200	8,000	-
560.417 Janitorial Services	57,345	70,000	60,000	70,000	-
560.425 Conferences & Training	1,234	1,300	3,000	1,500	200
560.440 Utilities	107,735	120,000	105,000	120,000	-
560.445 Contract Maintenance	70,129	138,600	60,000	143,600	5,000
560.458 Vehicle Maint Services	95,666	97,000	85,500	97,000	-
560.460 Vehicle Rehabilitation	-	2,000	-	2,000	-
560.461 Emergency Contingencies	-	110,000	-	110,000	-
560.480 Contingencies	80	1,000	-	1,000	-
560.485 Dues & Publications	959	1,300	1,200	1,300	-
TOTAL OTHER SERVICES & CHARGES	356,723	579,700	336,150	584,900	5,200
CAPITAL OUTLAY					
560.530 Buildings & Structures	296,424	150,000	159,468	150,000	-
560.570 Equipment	45,954	40,000	40,000	-	(40,000)
560.579 Computer Equipment/Software	-	-	-	7,500	7,500
TOTAL CAPITAL OUTLAY	342,378	190,000	199,468	157,500	(32,500)
TOTAL 560-PUBLIC WORKS ADMIN	1,584,622	1,651,750	1,447,208	1,693,700	41,950

Public Works - Administration

Positions	FY 2025	FY 2026
Director of Public Works	0.5	0.5
Executive Assistant	0.5	0.5
Public Works Project Coordinator	1.0	1.0
Fleet Services Supervisor	1.0	1.0
Mechanic	1.0	1.0
Facilities Maintenance Coordinator	<u>1.0</u>	<u>1.0</u>
Total Positions	5.0	5.0

The Public Works department provides for facility and grounds maintenance to all City owned and operated facilities, maintenance and management of city owned vehicles, and oversight of all Public Works divisions within the City.

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Director of Public Works	30	\$132,508	\$167,068	\$201,628
Fleet Services Supervisor	14	\$60,704	\$76,536	\$92,368
Public Works Project Coordinator	14	\$60,704	\$76,536	\$92,368
Facilities Maintenance Coordinator	12	\$55,060	\$69,420	\$83,780
Executive Assistant	12	\$55,060	\$69,420	\$83,780
Mechanic	8	\$45,298	\$57,113	\$68,927

**City of Live Oak
General Fund
2025/2026 Proposed Budget**

	<u>Audited 2023/24 Actual</u>	<u>Current FY 2024/25 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2025/26</u>	<u>Budget Increase/ (Decrease)</u>
STREET MAINTENANCE					
PERSONNEL SERVICES					
562.100 Salaries	228,113	275,900	210,000	345,500	69,600
562.199 Overtime	-	3,000	750	3,000	-
562.200 F.I.C.A. Taxes	16,659	21,000	16,150	27,500	6,500
562.210 Group Insurance	35,987	53,150	45,000	90,000	36,850
562.230 Retirement	49,262	55,000	42,500	71,500	16,500
562.240 Workers Comp Insurance	8,476	11,000	8,711	12,500	1,500
TOTAL PERSONNEL SERVICES	338,497	419,050	323,111	550,000	130,950
SUPPLIES EXPENSES					
562.300 Uniform Rentals	692	3,400	3,000	3,400	-
562.330 Minor Tools & Equipment	6,910	6,000	6,000	6,000	-
562.350 Safety Supplies	745	1,000	750	1,000	-
562.357 Construction & Maint	91,107	30,000	24,000	30,000	-
562.380 Street Maint Materials	34,843	85,000	61,000	85,000	-
TOTAL SUPPLIES EXPENSES	134,297	125,400	94,750	125,400	-
OTHER SERVICES & CHARGES					
562.400 Professional Fees	1,815	60,000	10,000	10,000	(50,000)
562.425 Conferences & Training	3,077	6,500	2,600	3,500	(3,000)
562.440 Utilities	115,031	120,000	118,000	120,000	-
562.445 Contract Maintenance	24,171	106,000	25,100	108,000	2,000
562.470 Equipment Rentals	2,062	18,000	2,100	18,000	-
562.461 Emergency Contingencies	-	100,000	-	100,000	-
562.480 Contingencies	-	500	-	500	-
TOTAL OTHER SERVICES & CHARGES	146,156	411,000	157,800	360,000	(51,000)
CAPITAL OUTLAY					
562.570 Equipment	60,000	129,000	156,091	-	(129,000)
TOTAL CAPITAL OUTLAY	60,000	129,000	156,091	-	(129,000)
TOTAL 562-STREET MAINTENANCE	<u>678,950</u>	<u>1,084,450</u>	<u>731,752</u>	<u>1,035,400</u>	<u>(49,050)</u>

Street Maintenance		
Positions	FY 2025	FY 2026
Assistant Public Works Director	0.5	1.0
Crew Leader	1.0	1.0
Heavy Equipment Operator	2.0	2.0
Street Maintenance Worker	<u>1.0</u>	<u>1.0</u>
Total Positions	4.5	5.0
<p>The Street Maintenance division of Public Works maintains the City's network of streets and right-of-ways by mowing, crack sealing, pothole patching; and maintains traffic control devices, stop signs, speed limits signs, traffic signals, pavement markings; and providing street lighting.</p>		

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Assistant Public Works Director	26	\$109,015	\$137,447	\$165,879
Crew Leader	11	\$52,438	\$66,115	\$79,791
Heavy Equipment Operator	9	\$47,563	\$59,968	\$72,373
Street Maintenance Worker	5	\$39,130	\$49,336	\$59,541

**City of Live Oak
General Fund
2025/2026 Proposed Budget**

	<u>Audited 2023/24 Actual</u>	<u>Current FY 2024/25 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2025/26</u>	<u>Budget Increase/ (Decrease)</u>
ANIMAL CONTROL					
PERSONNEL SERVICES					
564.100 Salaries	138,803	153,000	141,500	158,000	5,000
564.199 Overtime	12,490	24,000	13,000	24,000	-
564.200 F.I.C.A. Taxes	11,517	13,500	12,200	14,100	600
564.210 Group Insurance	27,990	31,000	27,000	39,500	8,500
564.230 Retirement	29,268	35,100	30,916	37,200	2,100
564.240 Workers Comp Insurance	<u>4,036</u>	<u>5,000</u>	<u>4,148</u>	<u>5,000</u>	<u>-</u>
TOTAL PERSONNEL SERVICES	224,104	261,600	228,764	277,800	16,200
SUPPLIES EXPENSES					
564.301 Uniform Purchases	1,778	2,565	1,800	2,565	-
564.310 Office Supplies	1,291	2,420	1,800	3,420	1,000
564.330 Animal Control Supplies	17,373	35,850	18,000	35,850	-
564.350 Safety Supplies	<u>1,565</u>	<u>1,590</u>	<u>1,500</u>	<u>1,590</u>	<u>-</u>
TOTAL SUPPLIES EXPENSES	22,007	42,425	23,100	43,425	1,000
OTHER SERVICES & CHARGES					
564.400 Professional Fees	26,688	41,595	19,100	41,595	-
564.402 Certifications & Testing	185	450	200	150	(300)
564.405 Minor Tools & Equipment	2,570	2,625	2,625	2,625	-
564.415 Cell Phone Expenses	2,153	2,412	2,400	2,955	543
564.425 Conferences & Training	2,410	6,700	1,200	6,700	-
564.445 Contract Maintenance	8,317	10,420	9,000	10,420	-
564.450 Equipment Maintenance	713	1,500	1,500	1,500	-
564.480 Contingencies	440	1,000	200	1,000	-
564.485 Dues & Publications	<u>-</u>	<u>330</u>	<u>-</u>	<u>330</u>	<u>-</u>
TOTAL OTHER SERVICES & CHARGES	43,476	67,032	36,225	67,275	243
CAPITAL OUTLAY					
564.570 Equipment	3,810	79,405	60,000	19,000	(60,405)
564.651 AC Donation Expenditures	16,760	-	-	-	-
564.586 Vehicles	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	20,570	79,405	60,000	19,000	(60,405)
TOTAL 564-ANIMAL CONTROL	<u>310,157</u>	<u>450,462</u>	<u>348,089</u>	<u>407,500</u>	<u>(42,962)</u>

Animal Control			
Positions		FY 2025	FY 2026
Animal Control Manager		1.0	1.0
Animal Control Officer		<u>2.0</u>	<u>2.0</u>
	Total Positions	3.0	3.0
<p>The Animal Control department ensures the enforcement of city and state legislation relating to animal control and promotes responsible pet ownership through educational programs and sanitary animal housing and disposition services.</p>			

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Animal Control Manager	14	\$60,704	\$76,536	\$92,368
Animal Control Officer	6	\$41,087	\$51,803	\$62,518

**City of Live Oak
General Fund
2025/2026 Proposed Budget**

	<u>Audited 2023/24 Actual</u>	<u>Current FY 2024/25 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2025/26</u>	<u>Budget Increase/ (Decrease)</u>
PARKS MAINTENANCE					
PERSONNEL SERVICES					
565.100 Salaries	364,393	395,600	395,000	417,700	22,100
565.199 Overtime	5,446	8,000	7,000	8,000	-
565.200 F.I.C.A. Taxes	26,792	31,000	30,800	33,200	2,200
565.210 Group Insurance	59,346	80,000	65,000	92,000	12,000
565.230 Retirement	71,785	79,000	79,000	86,600	7,600
565.240 Workers Comp Insurance	9,283	11,500	9,541	13,000	1,500
TOTAL PERSONNEL SERVICES	537,045	605,100	586,341	650,500	45,400
SUPPLIES EXPENSES					
565.300 Uniform Rentals	4,545	6,200	4,800	6,200	-
565.330 Minor Tools & Equipment	48,475	8,000	8,000	8,800	800
565.331 Park Maintenance Supplies	18,324	22,000	18,000	22,000	-
565.350 Safety Supplies	207	1,000	200	1,000	-
565.357 Construction & Maint Supplies	38,990	60,000	20,000	60,000	-
TOTAL SUPPLIES EXPENSES	110,541	97,200	51,000	98,000	800
OTHER SERVICES & CHARGES					
565.400 Professional Fees	57,709	10,000	1,500	10,000	-
565.425 Conferences & Training	436	5,700	800	5,700	-
565.440 Utilities	24,442	27,000	25,000	27,000	-
565.441 Turf Maintenance	21,313	48,000	10,000	48,000	-
565.445 Contract Maintenance	89,484	108,000	92,000	108,000	-
TOTAL OTHER SERVICES & CHARGES	193,384	198,700	129,300	198,700	-
CAPITAL OUTLAY					
565.530 Buildings & Structures	125,960	-	-	-	-
565.588 Park Maintenance Equipment	-	35,000	35,000	30,000	(5,000)
TOTAL CAPITAL OUTLAY	125,960	35,000	35,000	30,000	(5,000)
TOTAL 565-PARKS MAINTENANCE	966,930	936,000	801,641	977,200	41,200

Park Maintenance			
Positions		FY 2025	FY 2026
Parks Supervisor		1.0	1.0
Heavy Equipment Operator		3.0	3.0
Parks Maintenance Worker		<u>3.0</u>	<u>3.0</u>
	Total Positions	7.0	7.0
<p>The Parks Maintenance division of Public Works supports over 100 acres of City parkland by providing grounds and facility maintenance, event support, and community engagement.</p>			

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Parks Supervisor	14	\$60,704	\$76,536	\$92,368
Heavy Equipment Operator	9	\$47,563	\$59,968	\$72,373
Parks Maintenance Worker	5	\$39,130	\$49,336	\$59,541

City of Live Oak
General Fund
2025/2026 Proposed Budget

	<u>Audited 2023/24 Actual</u>	<u>Current FY 2024/25 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2025/26</u>	<u>Budget Increase/ (Decrease)</u>
RECREATION					
PERSONNEL SERVICES					
566.100 Salaries	79,621	83,500	83,000	88,600	5,100
566.110 Salaries - Rental Lifeguards	58,531	48,000	48,000	50,000	2,000
566.199 Overtime	2,509	15,000	11,800	15,000	-
566.200 F.I.C.A. Taxes	10,223	11,500	10,500	13,100	1,600
566.210 Group Insurance	12,487	14,000	13,800	16,000	2,000
566.230 Retirement	15,747	20,500	19,000	22,100	1,600
566.240 Workers Comp Insurance	<u>2,624</u>	<u>3,250</u>	<u>2,697</u>	<u>3,250</u>	<u>-</u>
TOTAL PERSONNEL SERVICES	181,742	195,750	188,797	208,050	12,300
SUPPLIES EXPENSES					
566.301 Uniform Purchases	3,224	3,500	3,200	3,750	250
566.315 Parks and Rec Commission Supplies	393	550	250	700	150
566.310 Office Supplies	802	1,500	750	1,500	-
566.330 Minor Tools & Equipment	626	2,500	600	2,500	-
566.332 Pool Maint Sup & Chemical	13,622	22,000	15,000	22,000	-
566.339 Safety Supplies	492	1,550	500	1,550	-
566.357 Construction & Maint Supplies	<u>12,338</u>	<u>10,000</u>	<u>8,000</u>	<u>10,000</u>	<u>-</u>
TOTAL SUPPLIES EXPENSES	31,497	41,600	28,300	42,000	400
OTHER SERVICES & CHARGES					
566.425 Conferences & Training	2,488	7,300	2,300	7,400	100
566.430 Advertising	536	5,000	1,500	5,000	-
566.440 Utilities	15,251	18,000	16,000	18,000	-
566.451 Recycling Projects	9,720	12,000	3,000	12,000	-
566.480 Contingencies	-	1,000	-	1,000	-
566.485 Dues & Publications	1,060	1,150	1,200	1,775	625
566.650 Recreational Event Exp	<u>41,886</u>	<u>65,750</u>	<u>65,000</u>	<u>71,750</u>	<u>6,000</u>
TOTAL OTHER SERVICES & CHARGES	70,941	110,200	89,000	116,925	6,725
CAPITAL OUTLAY					
566.530 Building	-	-	-	-	-
566.588 Pool Rehab	<u>128,700</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	128,700	-	-	-	-
TOTAL 566-RECREATION	<u>412,880</u>	<u>347,550</u>	<u>306,097</u>	<u>366,975</u>	<u>19,425</u>

Recreation			
Positions		FY 2025	FY 2026
Recreation and Special Events Manager		<u>1.0</u>	<u>1.0</u>
	Total Positions	1.0	1.0
<p>The Recreation division of Public Works provides opportunity and access for all residents and visitors to events, programs, and facilities that enhance the health and wellbeing of our community.</p>			

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Recreation and Special Events Manager	14	\$60,704	\$76,536	\$92,368

**City of Live Oak
General Fund
2025/2026 Proposed Budget**

	<u>Audited 2023/24 Actual</u>	<u>Current FY 2024/25 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2025/26</u>	<u>Budget Increase/ (Decrease)</u>
PLANNING & ZONING					
PERSONNEL SERVICES					
680.100 Salaries	33,413	100,000	99,500	-	(100,000)
680.199 Overtime	-	100	-	-	(100)
680.200 F.I.C.A. Taxes	2,508	8,000	7,500	-	(8,000)
680.210 Group Insurance	4,388	10,500	10,568	-	(10,500)
680.230 Retirement	6,660	20,000	20,000	-	(20,000)
680.240 Workers Comp Insurance	202	300	249	-	(300)
TOTAL PERSONNEL SERVICES	47,171	138,900	137,817	-	(138,900)
SUPPLIES EXPENSES					
680.301 Uniform Purchases	980	1,000	500	-	(1,000)
680.310 Office Supplies	320	800	250	-	(800)
680.330 Minor Tools & Equipment	1,394	800	500	-	(800)
680.393 Maps	-	3,000	-	-	(3,000)
TOTAL SUPPLIES EXPENSES	2,694	5,600	1,250	-	(5,600)
OTHER SERVICES & CHARGES					
680.400 Professional Fees	41,892	115,000	55,000	-	(115,000)
680.425 Conferences & Training	2,008	12,000	4,500	-	(12,000)
680.480 Contingencies	-	500	500	-	(500)
680.485 Dues & Publications	805	2,800	2,200	-	(2,800)
TOTAL OTHER SERVICES & CHARGES	44,705	130,300	62,200	-	(130,300)
TOTAL 680-PLANNING & ZONING	94,570	274,800	201,267	-	(274,800)

Planning & Zoning			
Positions		FY 2025	FY 2026
Assistant City Manager		<u>0.70</u>	<u>0.00</u>
Total Positions		0.70	0.00
<p>The Planning and Zoning department records and stores all documents and information associated with City zoning, training and educational support of the Planning and Zoning Commission, and administration of the Board of Adjustment.</p>			

**City of Live Oak
General Fund
2025/2026 Proposed Budget**

	<u>Audited 2023/24 Actual</u>	<u>Current FY 2024/25 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2025/26</u>	<u>Budget Increase/ (Decrease)</u>
COMMUNITY DEVELOPMENT					
PERSONNEL SERVICES					
682.100 Salaries	78,398	111,000	108,000	113,770	2,770
682.199 Overtime	426	1,500	1,500	1,500	-
682.200 F.I.C.A. Taxes	5,745	8,750	8,380	9,100	350
682.210 Group Insurance	16,234	15,000	28,210	32,000	17,000
682.230 Retirement	15,627	22,250	22,000	24,100	1,850
682.240 Workers Comp Insurance	727	900	747	1,200	300
TOTAL PERSONNEL SERVICES	117,157	159,400	168,837	181,670	22,270
SUPPLIES EXPENSES					
682.300 Uniform Cleaning Allowance	1,000	1,800	1,000	1,800	-
682.301 Uniform Purchases	670	1,500	500	1,500	-
682.310 Office Supplies	3,198	4,500	2,000	4,500	-
682.330 Minor Tools and Equipment	483	15,000	1,000	15,000	-
682.393 Maps	-	750	-	750	-
TOTAL SUPPLIES EXPENSES	5,351	23,550	4,500	23,550	-
OTHER SERVICES & CHARGES					
682.400 Professional Fees	38,880	105,000	25,000	175,000	70,000
682.412 Credit Card Charges	-	-	13,000	25,000	25,000
682.425 Conferences & Training	331	7,000	1,000	13,000	6,000
682.445 Contract Maintenance	20,915	25,000	22,000	35,000	10,000
682.480 Contingencies	-	1,500	-	1,500	-
682.485 Dues & Publications	-	1,215	150	6,750	5,535
TOTAL OTHER SERVICES & CHARGES	60,126	139,715	61,150	256,250	116,535
TOTAL 682-DEVELOPMENT SERVICES	182,634	322,665	234,487	461,470	138,805

Community Development		
Positions	FY 2025	FY 2026
Code Enforcement Supervisor	1.0	1.0
Code Enforcement Officer	<u>1.0</u>	<u>1.0</u>
Total Positions	2.0	2.0
<p>The Community Development department provides plan reviews, code enforcement, building inspections, health and safety inspections, permitting for the City, and ensures a safe environment by maintaining compliance with building codes and City ordinances.</p>		

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Code Enforcement Supervisor	14	\$60,704	\$76,536	\$92,368
Code Enforcement Officer	9	\$47,563	\$59,968	\$72,373

**City of Live Oak
General Fund
2025/2026 Proposed Budget**

	<u>Audited 2023/24 Actual</u>	<u>Current FY 2024/25 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2025/26</u>	<u>Budget Increase/ (Decrease)</u>
INFORMATION TECHNOLOGY					
SUPPLIES EXPENSES					
685.315 Data Processing Supplies	2,960	6,000	6,000	7,075	1,075
685.330 Minor Tools & Equipment	<u>360</u>	<u>1,500</u>	<u>350</u>	<u>2,000</u>	<u>500</u>
TOTAL SUPPLIES EXPENSES	3,320	7,500	6,350	9,075	1,575
OTHER SERVICES & CHARGES					
685.400 Professional Fees	135,029	148,000	136,000	158,140	10,140
685.415 Internet Access Fees	8,006	23,040	8,500	23,040	-
685.425 Conferences & Training	-	5,000	1,200	5,000	-
685.445 Maintenance Contracts	148,506	174,500	170,000	180,640	6,140
685.452 Computer Maint & Fees	-	4,500	1,200	4,500	-
685.480 Contingencies	-	20,000	-	20,000	-
685.485 Dues & Publications	<u>-</u>	<u>350</u>	<u>-</u>	<u>350</u>	<u>-</u>
TOTAL OTHER SERVICES & CHARGES	291,541	375,390	316,900	391,670	16,280
CAPITAL OUTLAY					
685.579 Computer Equipment	41,562	66,210	45,000	168,840	102,630
685.591 Software	<u>40,790</u>	<u>46,300</u>	<u>44,500</u>	<u>49,436</u>	<u>3,136</u>
TOTAL CAPITAL OUTLAY	82,352	112,510	89,500	218,276	105,766
TOTAL 685-INFORMATION TECH	<u>377,213</u>	<u>495,400</u>	<u>412,750</u>	<u>619,021</u>	<u>123,621</u>

**City of Live Oak
General Fund
2025/2026 Proposed Budget**

	<u>Audited 2023/24 Actual</u>	<u>Current FY 2024/25 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2025/26</u>	<u>Budget Increase/ (Decrease)</u>
OTHER FINANCING USES					
TRANSFER OUT					
700.025 Transfer out-Abatement Fund	10,000	-	-	-	-
700.035 Transfer to Asset Replacement Fd	956,319	1,152,529	1,152,529	1,262,990	110,461
700.046 Transfer to Capital Projects Fund	1,200,000	1,000,000	1,000,000	300,000	(700,000)
700.019 Transfer to Regional SWAT Fund	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>	<u>-</u>
TOTAL TRANSFERS OUT	<u>2,172,819</u>	<u>2,159,029</u>	<u>2,159,029</u>	<u>1,569,490</u>	<u>(589,539)</u>

**City of Live Oak
General Fund
Capital Requests
2025/2026 Proposed Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
City Secretary			
10-405-591	Software		
	Open records management system	\$ 12,000	
	Archive Social (software for social media retention)	<u>8,000</u>	\$ 20,000
Finance Department			
10-470.591	Software		
	Time & Attendance Software/License, Install/Train, Hardware		26,000
Police Department			
10-530.583	Safety Equipment		
	(8) Body armor - replacement patrol	9,760	
	Tactical Vests	3,705	
	Self-aid/Buddy-aid medical kits	480	
	Stop stick piranha	500	
	PPE equipment	3,000	
10-530.595	Other Capital		
	Utility Software	50,525	
	Perimeter fencing mesh	15,000	
	MVCPA Grant match 20%	7,500	
10-530.651	PD Donation Expenditures		
	Various program/projects/items	<u>-</u>	90,470
Communications Department			
10-535.574	Communication Equipment		
	Server upgrade for CAD (To be split with UC and Selma)	71,989	
	Migration of server (To be split with UC and Selma)	7,905	
	ARCGIS desktop to PRO migration (To be split)	9,825	
	GIS hours for migration (To be split)	7,071	
10-535.595	Other Capital		
	Update Comms breakroom, flooring, paint	<u>17,200</u>	113,990
Fire Department			
10-540.530	Buildings		
	Chief360 Automatic Radio Dispatching installation C/O	35,000	
10-540.580	Operating Equipment		
	(2) Mobile radio replacements	<u>20,000</u>	55,000

**City of Live Oak
General Fund
Capital Requests
2025/2026 Proposed Budget**

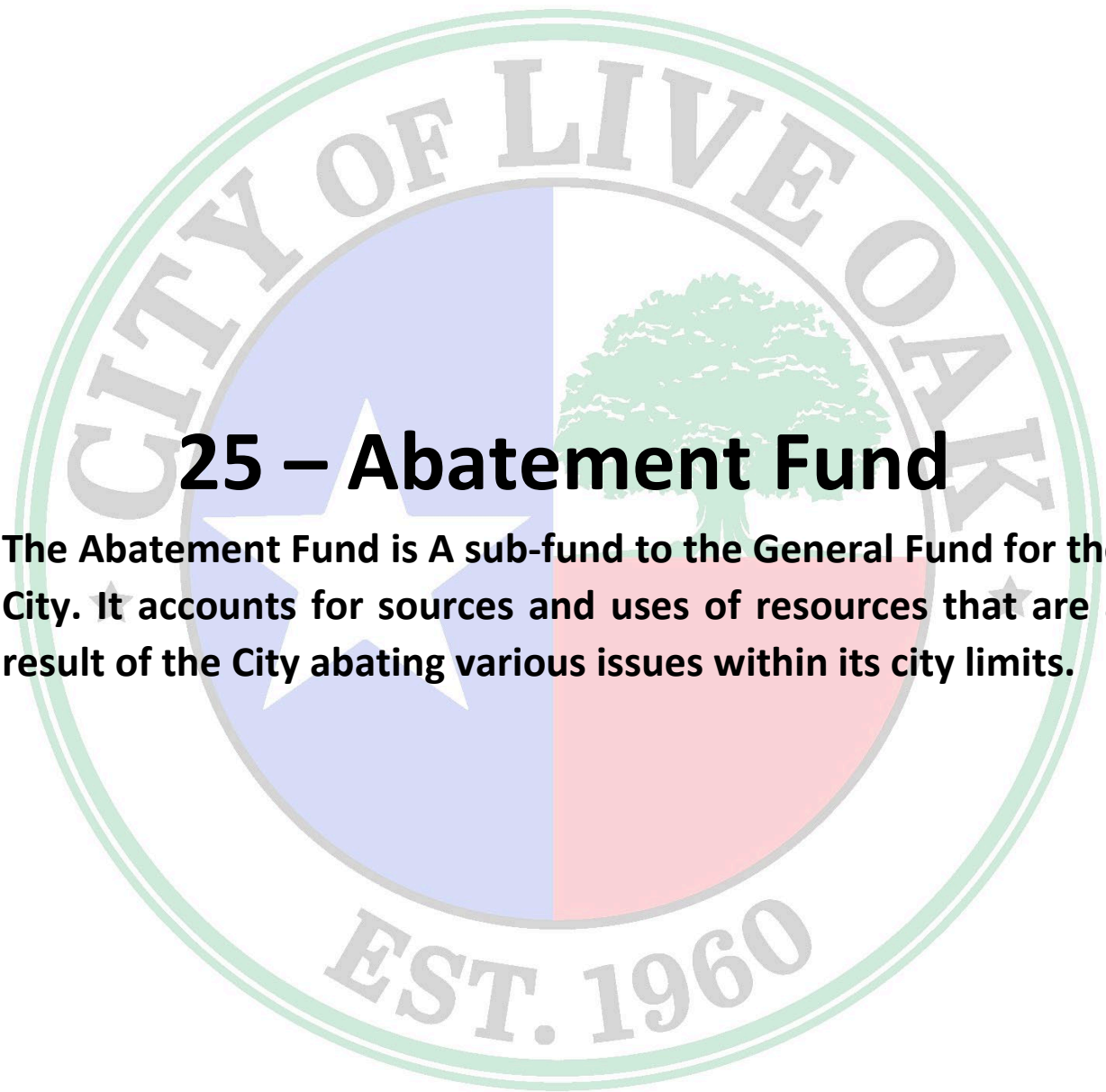
Department/ Account Number	Item Description	Item Cost	Department Cost
Public Works			
10-560.530	Building & Structures		
	Energy conservation measures	50,000	
	Update city facilities	100,000	
10-560.579	Computer Equipment/Software		
	Fleet Management Software	7,500	157,500
Animal Control			
10-564.570	Operating Equipment		
	Cat cages in exam room	16,000	
	Laptop and mount for Truck	3,000	19,000
Parks Maintenance			
10-565.588	Park Maintenance Equipment		
	Decorative Trash Receptacles (12)		30,000
Information Technology			
10-685.579	Computer Equipment		
	(4) Dell Optiplex Plus 7000 Series - PC replacement plan	4,800	
	(2) Dell Latitude 15 3500 Series laptops	2,900	
	Monitors (6-24 inch, 2-32 inch)	2,640	
	Desktop/Laptop Windows EOL Refresh to Windows 11	101,000	
	Replace Sonicwall NSA - City Hall (EOL)	15,000	
	Replace ASA firewall at PD	15,000	
	Verkada Environmental Sensors	8,500	
	Verkada Cameras	7,500	
	Verkada Access Control (hardware only)	6,500	
	Various other hardware requests	5,000	
10-685.591	Software		
	MS 365 Business Standard (81 licenses*\$12.50/month)	12,150	
	MS 365 Apps for Business (27 licenses*\$8.30/month)	2,690	
	MS 365 Business Basic (108 licenses*\$6.00/month)	7,776	
	SentinelOne Automated Threat Removal (152*\$6.65/mor	12,132	
	Huntress MDR (158*\$2.98/month)	5,328	
	Adobe Acrobat, other miscellaneous requests	9,360	218,276
Total General Fund Capital Requests (Funded)			<u>\$ 730,236</u>

**City of Live Oak
General Fund
Reserve Funded Items
2025/2026 Proposed Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Capital Requests		\$ 730,236	
Transfer to Capital Project Fund for various projects		300,000	
Less amount funded through recurring revenue		<u>-</u>	\$ 1,030,236
Transfer to Asset Replacement (Capital)		1,262,990	
Less amount funded through recurring revenue		<u>(303,332)</u>	959,658
City Council			
10-401.480	Contingencies		200,000
City Manager			
10-402.480	Contingencies		18,000
Municipal Court			
10-430.410	Warrant Collection Fees (Old Warrants)		15,000
Police Department			
10-530.480	Contingencies		20,000
Dispatch (Communications)			
10-535.480	Contingencies (Radio equipment failure and/or programming)		9,500
Fire Department			
10-540.480	Contingencies (Repairs to the older fire apparatuses)		60,000
Public Works			
10-560-461	Emergency Contingencies		
	Unforeseen Maintenance Issues	20,000	
	Fuel costs over anticipated \$ per gallon	41,840	
	Major HVAC Repairs/Replacements	20,360	
	Major mechanical Repairs	18,800	
	Fleet accident repairs and reconditioning	<u>9,000</u>	110,000

**City of Live Oak
General Fund
Reserve Funded Items
2025/2026 Proposed Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Street Maintenance			
10-562.461	Emergency Contingencies for major street repairs		100,000
Information Technology			
10-685.480	Contingencies		<u>20,000</u>
	Total Reserve Funded Items		<u><u>\$ 2,542,394</u></u>



25 – Abatement Fund

The Abatement Fund is A sub-fund to the General Fund for the City. It accounts for sources and uses of resources that are a result of the City abating various issues within its city limits.

**ABATEMENT FUND
PROPOSED BUDGET
FISCAL YEAR 2025/2026**

Beginning Fund Balance October 1, 2025:						\$ 45,601
Estimated Revenues:					7,000	
Proposed Expenditures:						
	Personnel		Other	Capital	Total	
<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>Services & Charges</u>	<u>Outlay</u>	<u>Expenditures</u>	
Abatement Services Expenses	-	-	16,000	-	16,000	
Total Expenditures	-	-	16,000	-	16,000	
Net Revenues/Expenditures						<u>(9,000)</u>
Ending Fund Balance September 30, 2026:						<u>\$ 36,601</u>

**ABATEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2024/2025
(AS AMENDED)**

Beginning Fund Balance October 1, 2024:						\$ 54,601
Estimated Revenues:					7,000	
Approved Expenditures:						
	Personnel		Other	Capital	Total	
<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>Services & Charges</u>	<u>Outlay</u>	<u>Expenditures</u>	
Abatement Services Expenses	-	-	16,000	-	16,000	
Total Expenditures	-	-	16,000	-	16,000	
Net Revenues/Expenditures						<u>(9,000)</u>
Ending Fund Balance September 30, 2025:						<u>\$ 45,601</u>

**City of Live Oak
Abatement Fund
2025/2026 Proposed Budget**

	<u>Audited 2023/24 Actual</u>	<u>Current FY 2024/25 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2025/26</u>	<u>Budget Increase/ (Decrease)</u>
REVENUES					
SERVICE USE FEES					
344.500 Weed Cleaning & Removal	<u>34,247</u>	<u>7,000</u>	<u>2,500</u>	<u>7,000</u>	<u>-</u>
TOTAL GRANTS & INTER-GOVT.	<u>34,247</u>	<u>7,000</u>	<u>2,500</u>	<u>7,000</u>	<u>-</u>
INTER-FUND REVENUES					
384.500 Transfer In	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL INTER-FUND REVENUES	<u>10,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>44,247</u>	<u>7,000</u>	<u>2,500</u>	<u>7,000</u>	<u>-</u>
EXPENDITURES					
OTHER SERVICES & CHARGES					
400.400 Professional Fees	<u>-</u>	<u>1,000</u>	<u>1,500</u>	<u>1,000</u>	<u>-</u>
560.445 Contractual Maintenance	<u>1,800</u>	<u>15,000</u>	<u>10,000</u>	<u>15,000</u>	<u>-</u>
TOTAL OTHER SERVICES & CHARGES	<u>1,800</u>	<u>16,000</u>	<u>11,500</u>	<u>16,000</u>	<u>-</u>
TOTAL EXPENDITURES	<u>1,800</u>	<u>16,000</u>	<u>11,500</u>	<u>16,000</u>	<u>-</u>

The seal of the City of Live Oak is a circular emblem. It features a green outer ring with the text "CITY OF LIVE OAK" at the top and "EST. 1960" at the bottom. The center of the seal is divided into four quadrants: top-left is light blue, top-right is white, bottom-left is light blue, and bottom-right is light red. A green tree is positioned in the center, overlapping the white and red quadrants.

35 – Asset Replacement Fund

The Asset Replacement Fund is used to set aside monies out of the General Fund, Stormwater Fund, and Economic Development Fund operating budgets each year to ensure funds will be available when certain vehicles and major equipment needs to be replaced.

**ASSET REPLACEMENT FUND
PROPOSED BUDGET
FISCAL YEAR 2025/2026**

Beginning Fund Balance October 1, 2025:					\$ 4,287,184
Estimated Revenues:					1,708,099
Proposed Expenditures:					
	Personnel		Other	Capital	Total
<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>Services & Charges</u>	<u>Outlay</u>	<u>Expenditures</u>
Capital Outlay	-	-	-	467,500	467,500
Total Expenditures	-	-	-	467,500	467,500
Net Revenues/Expenditures					<u>1,240,599</u>
Ending Fund Balance September 30, 2026:					<u><u>\$ 5,527,783</u></u>

**ASSET REPLACEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2024/2025
(AS AMENDED)**

Beginning Fund Balance October 1, 2024:					\$ 3,341,905
Estimated Revenues:					1,569,707
Approved Expenditures:					
	Personnel		Other	Capital	Total
<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>Services & Charges</u>	<u>Outlay</u>	<u>Expenditures</u>
Capital Outlay	-	-	-	1,004,500	1,004,500
Total Expenditures	-	-	-	1,004,500	1,004,500
Net Revenues/Expenditures					<u>565,207</u>
Ending Fund Balance September 30, 2025:					<u><u>\$ 3,907,112</u></u>

City of Live Oak
Asset Replacement Fund
2025/2026 Proposed Budget

	<u>Audited 2023/24 Actual</u>	<u>Current FY 2024/25 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2025/26</u>	<u>Budget Increase/ (Decrease)</u>
REVENUES					
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	150,572	90,000	148,000	115,000	25,000
364.000 Sale of Fixed Assets	<u>28,050</u>	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>-</u>
TOTAL INTEREST & MISCELLANEOUS	178,622	90,000	198,000	115,000	25,000
OTHER FINANCING SOURCES					
390.100 Transfers From General Fund	956,319	1,152,529	1,152,529	1,262,990	110,461
390.101 Transfers From Storm Water	43,231	87,869	87,869	90,800	2,931
390.500 Transfers From EDC	<u>176,859</u>	<u>239,309</u>	<u>239,309</u>	<u>239,309</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES	1,176,409	1,479,707	1,479,707	1,593,099	113,392
TOTAL REVENUES	<u>1,355,031</u>	<u>1,569,707</u>	<u>1,677,707</u>	<u>1,708,099</u>	<u>138,392</u>

City of Live Oak
Asset Replacement Fund
2025/2026 Proposed Budget

	<u>Audited 2023/24 Actual</u>	<u>Current FY 2024/25 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2025/26</u>	<u>Budget Increase/ (Decrease)</u>
EXPENDITURES					
POLICE DEPARTMENT					
CAPITAL OUTLAY					
530.586 Vehicles	147,159	188,000	144,735	188,000	-
530.597 Vehicle Equipment	48,683	94,000	72,000	94,000	-
TOTAL CAPITAL OUTLAY	195,842	282,000	216,735	282,000	-
TOTAL 530-POLICE DEPARTMENT	195,842	282,000	216,735	282,000	-
STREET MAINTENANCE					
CAPITAL OUTLAY					
562.580 Operating Equipment	20,787	120,000	48,193	50,000	(70,000)
TOTAL CAPITAL OUTLAY	20,787	120,000	48,193	50,000	(70,000)
TOTAL 562-STREET MAINTENANCE	20,787	120,000	48,193	50,000	(70,000)
PARKS MAINTENANCE					
CAPITAL OUTLAY					
565.580 Operating Equipment	-	290,000	284,744	23,000	(267,000)
TOTAL CAPITAL OUTLAY	-	290,000	284,744	23,000	(267,000)
TOTAL 565-PARKS MAINTENANCE	-	290,000	284,744	23,000	(267,000)
INFORMATION TECHNOLOGY					
CAPITAL OUTLAY					
685.579 Computer Equipment	-	160,000	125,000	-	(160,000)
TOTAL CAPITAL OUTLAY	-	160,000	125,000	-	(160,000)
TOTAL 685-INFORMATION TECHNOLOGY	-	160,000	125,000	-	(160,000)

City of Live Oak
Asset Replacement Fund
2025/2026 Proposed Budget

	<u>Audited 2023/24 Actual</u>	<u>Current FY 2024/25 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2025/26</u>	<u>Budget Increase/ (Decrease)</u>
STORM WATER					
CAPITAL OUTLAY					
567.586 Vehicles	408,391	65,000	57,756	-	(65,000)
567.580 Operating Equipment	-	-	-	25,000	25,000
TOTAL CAPITAL OUTLAY	408,391	65,000	57,756	25,000	(40,000)
TOTAL 567-STORM WATER	<u>408,391</u>	<u>65,000</u>	<u>57,756</u>	<u>25,000</u>	<u>(40,000)</u>
FIRE DEPARTMENT					
CAPITAL OUTLAY					
540.586 Vehicles	25,485	87,500	-	87,500	-
TOTAL CAPITAL OUTLAY	25,485	87,500	-	87,500	-
TOTAL 540-FIRE DEPARTMENT	<u>25,485</u>	<u>87,500</u>	<u>-</u>	<u>87,500</u>	<u>-</u>
DEVELOPMENT SERVICES					
CAPITAL OUTLAY					
682.586 Vehicles	65,166	-	-	-	-
TOTAL CAPITAL OUTLAY	65,166	-	-	-	-
TOTAL 682-DEVELOPMENT SERVICES	<u>65,166</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
ECONOMIC DEVELOPMENT CORPORATION					
CAPITAL OUTLAY					
400.586 Vehicles	49,791	-	-	-	-
TOTAL CAPITAL OUTLAY	49,791	-	-	-	-
TOTAL 400-ECONOMIC DEV. CORP.	<u>49,791</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>765,462</u>	<u>1,004,500</u>	<u>732,428</u>	<u>467,500</u>	<u>(537,000)</u>

**GENERAL FUND DEPRECIATION SCHEDULE
FOR THE FISCAL YEAR ENDING 9/30/2026**

Description		Purchase Date	Cost	Yrs Life	Accum Depreciation	Prior Depreciation	Current Depreciation	Balance	Dept
2002 Freightliner FL-70 Chassis Dump Truck	M6	2/1/2002	\$43,234	10	\$43,234	\$43,234	\$0	\$0	Streets
2002 RDS Spreader & Ice Control (Truck)	M6	11/27/2002	\$22,011	7	\$22,011	\$22,011	\$0	\$0	PW
Pitney Bowes	N/A	11/2/2006	\$6,899	5	\$6,899	\$6,899	\$0	\$0	CS
2012 John Deere Tractor	PK11	4/18/2012	\$30,720	10	\$30,720	\$30,720	\$0	\$0	Parks
2013 Kawasaki 4010 Mule	PK23	1/7/2015	\$14,059	10	\$14,059	\$14,059	\$0	\$0	Parks
Thermo Imaging Camera	N/A	6/11/2015	\$13,037	5	\$13,037	\$13,037	\$0	\$0	Fire
2016 Mule ATV	PK261	10/31/2015	\$14,145	10	\$14,145	\$12,735	\$1,410	\$0	PW
2016 Mule ATV	PK551	10/31/2015	\$14,145	10	\$14,145	\$12,735	\$1,410	\$0	Parks
2016 Ford Interceptor w/ equipment	P57A	9/30/2016	\$46,043	5	\$46,043	\$46,043	\$0	\$0	Police
2016 Chevy Tahoe w/ equipment	Chief1	9/30/2016	\$48,330	5	\$48,330	\$48,330	\$0	\$0	Fire
2016 Chevy 2500 4WD w/ equip	Insp1	9/30/2016	\$37,533	5	\$37,533	\$37,533	\$0	\$0	Fire
2nd Code Compliance Vehicle	DS3	3/1/2017	\$22,716	5	\$22,716	\$22,716	\$0	\$0	Dev Srvs
2017 Chevy Colorado	AD2	3/1/2017	\$24,387	5	\$24,387	\$24,387	\$0	\$0	Recreation
SCBA Equipment	N/A	6/1/2017	\$220,758	10	\$198,684	\$176,608	\$22,076	\$22,074	Fire
2018 Fire Truck (Pumper)	E160A	9/30/2018	\$708,026	20	\$283,208	\$247,807	\$35,401	\$424,818	Fire
2018 Chevy Colorado	DS2	2/28/2018	\$23,028	5	\$23,028	\$23,028	\$0	\$0	Dev Serv
2018 Chevy 2500 Pickup	ACO1	9/30/2018	\$30,000	5	\$30,000	\$30,000	\$0	\$0	AC
2018 Ventrac with attachments	PK12	4/27/2018	\$28,999	7	\$28,999	\$28,999	\$0	\$0	Parks
Kohler Generator	PWGen	9/30/2018	\$33,423	10	\$20,052	\$16,710	\$3,342	\$13,371	PW
2019 John Deere Skid Steer	M84	5/15/2019	\$47,731	7	\$47,731	\$40,512	\$7,219	\$0	PW
2019 Ford Interceptor	P91	9/30/2019	\$55,935	5	\$55,935	\$55,935	\$0	\$0	Police
2019 Ford Interceptor	P92	9/30/2019	\$55,934	5	\$55,934	\$55,934	\$0	\$0	Police
2019 Ford Interceptor CID	P93A	9/30/2019	\$41,162	5	\$41,162	\$41,162	\$0	\$0	Police
2020 Lazer Z Diesel Mower	PK26	3/4/2020	\$18,026	5	\$18,026	\$18,026	\$0	\$0	Parks
2020 F350 Command Truck	FSC160	9/30/2020	\$124,713	10	\$74,826	\$62,355	\$12,471	\$49,887	Fire
2020 Chevy Tahoe w/ equipment	P01	9/30/2020	\$54,014	5	\$54,014	\$54,014	\$0	\$0	Police
2020 Chevy Tahoe w/ equipment	P02	9/30/2020	\$54,014	5	\$54,014	\$54,014	\$0	\$0	Police
2020 Chevy Tahoe w/ equipment	P04A	9/30/2020	\$56,133	5	\$56,133	\$56,133	\$0	\$0	Police
2020 F350 Super Duty Booster	B160	9/30/2020	\$49,357	5	\$49,357	\$39,484	\$9,873	\$0	Fire
Polaris ATV		9/30/2021	\$26,900	5	\$26,900	\$21,520	\$5,380	\$0	Police
Air Purification System/Compressor	N/A	9/30/2021	\$53,515	5	\$53,515	\$42,812	\$10,703	\$0	Fire
2022 Chevy Tahoe w/ equipment	P21	9/30/2021	\$59,803	5	\$59,803	\$47,844	\$11,959	\$0	Police
2022 Chevy Tahoe w/ equipment	P22	9/30/2021	\$59,803	5	\$59,803	\$47,844	\$11,959	\$0	Police
2022 Chevy Tahoe w/ equipment	P23	9/30/2021	\$59,803	5	\$59,803	\$47,844	\$11,959	\$0	Police
2021 Ford Explorer w/ equipment	P14A	9/30/2021	\$41,956	5	\$41,956	\$33,565	\$8,391	\$0	Police
2021 GMC 1/2 ton	PK4	9/30/2021	\$34,760	5	\$34,760	\$27,808	\$6,952	\$0	Parks
2022 Chevy Tahoe w/equipment	P24	9/30/2022	\$62,273	5	\$49,820	\$37,365	\$12,455	\$12,453	Police
2022 Cracksealer - Crafco	M19	9/30/2022	\$78,214	10	\$31,284	\$23,463	\$7,821	\$46,929	Streets
Marque at Bridlewood	N/A	9/30/2022	\$51,838	8	\$25,920	\$19,440	\$6,480	\$25,918	PW
2022 Ford F150 (Split)	MW1A	9/30/2022	\$14,154	5	\$11,324	\$8,493	\$2,831	\$2,830	PW/Util/SW
Main Park playground equipment	Acorn	9/30/2022	\$214,868	10	\$64,461	\$42,974	\$21,487	\$150,407	Parks/EDC

**GENERAL FUND DEPRECIATION SCHEDULE
FOR THE FISCAL YEAR ENDING 9/30/2026**

Description		Purchase Date	Cost	Yrs Life	Accum Depreciation	Prior Depreciation	Current Depreciation	Balance	Dept
Woodcrest Park playground equipment	Woodcrest	n/a	\$600,000	5	\$360,000	\$240,000	\$120,000	\$240,000	Parks/EDC
Main Park playground equipment	Hilltop	9/30/2023	\$400,000	10	\$80,000	\$40,000	\$40,000	\$320,000	Parks/EDC
Future Fire Pumper Truck replacement	n/a	n/a	\$1,100,000	5	\$660,000	\$440,000	\$220,000	\$440,000	Fire
2023 Ford F250 3/4 ton	PK	2/1/2023	\$43,590	5	\$26,154	\$17,436	\$8,718	\$17,436	Parks
2023 Ford F250 3/4 ton	PK	2/1/2023	\$43,590	5	\$26,154	\$17,436	\$8,718	\$17,436	Parks
2023 Chevy Tahoe	Insp	9/30/2023	\$61,597	5	\$36,957	\$24,638	\$12,319	\$24,640	Fire
2022 Chevy Tahoe	P25	9/30/2023	\$78,905	5	\$47,343	\$31,562	\$15,781	\$31,562	Police
2022 Ford Explorer	P28	9/30/2023	\$73,219	5	\$43,932	\$29,288	\$14,644	\$29,287	Police
2022 Ford Explorer	P29	9/30/2023	\$73,219	5	\$43,932	\$29,288	\$14,644	\$29,287	Police
2022 F150 CID	P26A	9/30/2023	\$45,964	5	\$27,579	\$18,386	\$9,193	\$18,385	Police
2022 GMC Canyon 2WD	DS	12/30/2022	\$35,954	5	\$21,573	\$14,382	\$7,191	\$14,381	Dev Serv
Marque on Forest Bluff	N/A	9/30/2023	\$51,838	8	\$19,440	\$12,960	\$6,480	\$32,398	PW
Defibrillator/Monitor	N/A	9/30/2023	\$37,577	5	\$37,577	\$37,577	\$0	\$0	Fire
2024 Pierce Enforcer Ascendant Aerial Truck	Ladder160	6/30/2024	\$1,764,910	20	\$176,492	\$88,246	\$88,246	\$1,588,419	Fire
2024 Pierce Enforcer MEGA PUC Pumper Truck	E160B	6/30/2024	\$931,381	20	\$93,138	\$46,569	\$46,569	\$838,243	Fire
2023 Chevy Tahoe LT	AD3	9/30/2024	\$65,166	5	\$26,066	\$13,033	\$13,033	\$39,100	Admin
2024 Kubota ATV	M31	9/30/2024	\$20,787	5	\$8,314	\$4,157	\$4,157	\$12,473	Streets
2024 Ford Interceptor	P42	9/30/2024	\$67,036	5	\$26,814	\$13,407	\$13,407	\$40,222	Police
2024 Chevy Tahoe	P43	9/30/2024	\$77,756	5	\$31,102	\$15,551	\$15,551	\$46,654	Police
2023 F150	P31A	9/30/2024	\$51,000	5	\$20,400	\$10,200	\$10,200	\$30,600	Police
VM Server Upgrade		9/30/2025	\$122,930	5	\$24,586	\$0	\$24,586	\$98,344	IT
2023 Ford Interceptor		9/30/2025	\$75,167	5	\$15,033	\$0	\$15,033	\$60,134	Police
2023 Ford Interceptor		9/30/2025	\$75,167	5	\$15,033	\$0	\$15,033	\$60,134	Police
2024 Chevrolet Silverado 1500		9/30/2025	\$62,279	5	\$12,456	\$0	\$12,456	\$49,823	Police
2025 GMC Sierra 2500 HD Pro		9/30/2025	\$49,096	5	\$9,819	\$0	\$9,819	\$39,277	Streets
2025 GMC Sierra 2500 HD Pro		9/30/2025	\$49,096	5	\$9,819	\$0	\$9,819	\$39,277	Streets
2025 Groundsmaster 4000-D		9/30/2025	\$98,442	7	\$14,063	\$0	\$14,063	\$84,379	Parks
2025 Groundsmaster 5900 T4		9/30/2025	\$141,882	7	\$20,270	\$1	\$20,269	\$121,612	Parks
2025 Lazer Z Diesel		9/30/2025	\$22,210	5	\$4,444	\$2	\$4,442	\$17,766	Parks
2025 Lazer Z Diesel		9/30/2025	\$22,210	5	\$4,445	\$3	\$4,442	\$17,765	Parks
Transfer to Asset Replacement Fund			\$9,038,366		\$3,890,646	\$2,880,254	\$1,010,392	\$5,147,720	
25% Surcharge							\$1,262,990		

**EDC DEPRECIATION SCHEDULE
FOR THE FISCAL YEAR ENDING 9/30/2026**

Description		Purch Date	Cost	Yrs Life	Accum Depreciation	Prior Depreciation	Current Depreciation	Balance	Dept
Main Park playground equipment	Acorn	9/30/2022	\$214,868	10	\$64,461	\$42,974	\$21,487	\$150,407	EDC/Parks
Woodcrest Park playground equipment	Woodcrest	n/a	\$600,000	5	\$360,000	\$240,000	\$120,000	\$240,000	EDC/Parks
Main Park playground equipment	Hilltop	9/30/2023	\$400,000	10	\$80,000	\$40,000	\$40,000	\$320,000	EDC/Parks
2023 Chevy Traverse	EDC1	9/30/2024	\$49,800	5	\$19,920	\$9,960	\$9,960	\$29,880	EDC
Transfer to Asset Replacement Fund			\$1,264,668		\$524,381	\$332,934	\$191,447	\$740,287	
25% Surcharge							\$239,309		

**STORM WATER UTILITY FUND DEPRECIATION SCHEDULE
FOR THE FISCAL YEAR ENDING 9/30/2026**

Description		Purch Date	Cost	Yrs Life	Accum Depreciation	Prior Depreciation	Current Depreciation	Balance	Dept
2002 Howard 30-60 Rotary Tiller	SWM8A1	5/1/2002	\$5,318	5	\$5,318	\$5,318	\$0	\$0	Storm Water
2004 Vermer BC1800 XL Brush Chipper	SWM74	11/9/2004	\$35,299	10	\$35,299	\$35,299	\$0	\$0	Storm Water
2011 Vermeer 400TX Mini Skid Steer	SW21	1/21/2011	\$16,596	7	\$16,596	\$16,596	\$0	\$0	Storm Water
2015 Ventrac Mower and Attachments	SW4	1/13/2015	\$31,919	7	\$31,919	\$31,919	\$0	\$0	Storm Water
2015 Tractor with Mower	SW25/26	8/27/2015	\$52,000	10	\$52,000	\$52,000	\$0	\$0	Storm Water
2016 Mule ATV	SW18	10/31/2015	\$14,145	10	\$14,145	\$12,735	\$1,410	\$0	Storm Water
2020 Lazer Z Diesel Mower	SW28	3/4/2020	\$18,026	5	\$18,026	\$18,026	\$0	\$0	Storm Water
2021 Exmark Lazer Mower		9/30/2021	\$18,657	5	\$18,657	\$14,798	\$3,859	\$0	Storm Water
2022 Ford F150 (Split)	MW1A	9/30/2022	\$16,000	5	\$12,800	\$9,600	\$3,200	\$3,200	PW/Util/SW
2023 GMC 2500 Pickup		6/30/2023	\$47,375	5	\$28,425	\$18,950	\$9,475	\$18,950	Storm Water
2023 Lazer Z Diesel Mower	SW23	9/30/2024	\$23,057	5	\$9,222	\$4,611	\$4,611	\$13,835	Storm Water
2023 Elgin Whirlwind Street Sweeper	SW12	9/30/2024	\$385,334	10	\$77,066	\$38,533	\$38,533	\$308,268	Storm Water
2025 GMC Sierra 1500 SLT	SW	9/30/2025	\$57,756	5	\$11,551	\$0	\$11,551	\$46,205	Storm Water
Transfer to Asset Replacement Fund			\$721,482		\$331,025	\$258,385	\$72,640	\$390,457	
25% Surcharge							\$90,800		

Carry over to the 2025/26 proposed budget from 2024/25 budget

New items to be replaced in the 2025/26 proposed budget

City of Live Oak
Asset Replacement Fund
Capital Requests
2025/2026 Proposed Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Police Department			
35-530.586	Vehicles		
	(2) Interceptor utility vehicle (Patrol Unit)	\$ 132,000	
	(1) Unmarked vehicle (CID)	56,000	
35-530.597	Vehicle Equipment		
	(2) Patrol unit equipment and installation	88,000	
	(1) CID unit equipment and installation	<u>6,000</u>	\$ 282,000
Street Maintenance			
35-562.580	Operating Equipment		
	(1) 3/4 ton Vehicles (Replace M2 - 2019) (carry over)		50,000
Parks Maintenance			
35-565.580	Operating Equipment		
	(1) ATV Mule (Replace PK3)		23,000
Stormwater Department			
35-567.580	Operating Equipment		
	(1) 72" Zero Turn Mowers (Replace SW28)		25,000
Fire Department			
35-540.586	Vehicles		
	(1) F350 FD Vehicle (Replace 2016 Chevy 2500)		<u>87,500</u>
	Total Asset Replacement Fund Requests		<u>\$ 467,500</u>

The seal of the City of Live Oak is a circular emblem. It features a green outer ring with the text "CITY OF LIVE OAK" at the top and "EST. 1960" at the bottom. The center of the seal is divided into four quadrants: top-left is light blue, top-right is white, bottom-left is light blue, and bottom-right is light red. A green tree is positioned in the center, overlapping the white and red quadrants.

40 – Debt Service Fund

The Debt Service Fund is used to record periodic deposits and expenditures for the sole purpose of serving the City's annual debt service requirements. Typically, the amounts of revenues and the timing of such revenues are managed and structured to ensure a proper matching between debt service fund deposits and debt service payments becoming due.

**DEBT SERVICE FUND
PROPOSED BUDGET
FISCAL YEAR 2025/2026**

Beginning Fund Balance October 1, 2025:						\$ 640,667
Estimated Revenues:					2,068,700	
Proposed Expenditures:						
	Personnel		Other	Capital	Total	
<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>Services & Charges</u>	<u>Outlay</u>	<u>Expenditures</u>	
Debt Service	-	-	2,031,700	-	2,031,700	
Total Expenditures	-	-	2,031,700	-	2,031,700	
Net Revenues/Expenditures						<u>37,000</u>
Ending Fund Balance September 30, 2026:						<u>\$ 677,667</u>

**DEBT SERVICE FUND
APPROVED BUDGET
FISCAL YEAR 2024/2025
(AS AMENDED)**

Beginning Fund Balance October 1, 2024:						\$ 600,667
Estimated Revenues:					2,450,200	
Approved Expenditures:						
	Personnel		Other	Capital	Total	
<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>Services & Charges</u>	<u>Outlay</u>	<u>Expenditures</u>	
Debt Service	-	-	2,393,200	-	2,393,200	
Total Expenditures	-	-	2,393,200	-	2,393,200	
Net Revenues/Expenditures						<u>57,000</u>
Ending Fund Balance September 30, 2025:						<u>\$ 657,667</u>

City of Live Oak
Debt Service Fund
2025/2026 Proposed Budget

	<u>Audited 2023/24 Actual</u>	<u>Current FY 2024/25 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2025/26</u>	<u>Budget Increase/ (Decrease)</u>
REVENUES					
TAXES - AD VALORM					
310.110 Current AdValorem Tax Rev	<u>2,134,306</u>	<u>1,472,876</u>	<u>1,472,876</u>	<u>1,474,301</u>	<u>1,425</u>
TOTAL TAXES - AD VALORM	<u>2,134,306</u>	<u>1,472,876</u>	<u>1,472,876</u>	<u>1,474,301</u>	<u>1,425</u>
INTEREST & MISCELLANEOUS					
360.000 Interest Income	<u>71,080</u>	<u>60,000</u>	<u>40,000</u>	<u>40,000</u>	<u>(20,000)</u>
TOTAL INTEREST & MISCELLANEOUS	<u>71,080</u>	<u>60,000</u>	<u>40,000</u>	<u>40,000</u>	<u>(20,000)</u>
OTHER FINANCING SOURCES					
390.500 Transfers from EDC	<u>916,262</u>	<u>917,324</u>	<u>917,324</u>	<u>554,399</u>	<u>(362,925)</u>
390.600 Transfers from Util Op Fd	<u>170,502</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES	<u>1,086,764</u>	<u>917,324</u>	<u>917,324</u>	<u>554,399</u>	<u>(362,925)</u>
TOTAL REVENUES	<u>3,292,150</u>	<u>2,450,200</u>	<u>2,430,200</u>	<u>2,068,700</u>	<u>(381,500)</u>
EXPENDITURES					
DEBT SERVICE					
690.690 Paying Agents Fees	<u>1,575</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>-</u>
690.940 Principal - 2014 GO & Refunding	<u>1,625,000</u>	<u>850,000</u>	<u>850,000</u>	<u>520,000</u>	<u>(330,000)</u>
690.941 Interest - 2014 GO & Refunding	<u>318,400</u>	<u>253,400</u>	<u>253,400</u>	<u>219,400</u>	<u>(34,000)</u>
690.942 Principal - 2022 GO Bond	<u>525,000</u>	<u>550,000</u>	<u>550,000</u>	<u>580,000</u>	<u>30,000</u>
690.943 Interest - 2022 GO Bond	<u>763,050</u>	<u>736,800</u>	<u>736,800</u>	<u>709,300</u>	<u>(27,500)</u>
TOTAL DEBT SERVICE	<u>3,233,025</u>	<u>2,393,200</u>	<u>2,390,200</u>	<u>2,031,700</u>	<u>(361,500)</u>
TOTAL 690-DEBT SERVICE	<u>3,233,025</u>	<u>2,393,200</u>	<u>2,390,200</u>	<u>2,031,700</u>	<u>(361,500)</u>
TOTAL EXPENDITURES	<u>3,233,025</u>	<u>2,393,200</u>	<u>2,390,200</u>	<u>2,031,700</u>	<u>(361,500)</u>

CITY OF LIVE OAK, TEXAS
GENERAL OBLIGATION AND REFUNDING BONDS, SERIES 2014
ORIGINAL ISSUE \$ 19,515,000
DATED JULY 15, 2015 (2.8841%)

<u>Fiscal Year</u>	<u>Interest Due Feb 01</u>	<u>Interest Due Aug 01</u>	<u>Bonds Due Aug 01</u>	<u>Fiscal Year Totals</u>
2025-26	\$ 109,700	\$ 109,700	\$ 520,000	\$ 739,400
2026-27	99,300	99,300	540,000	738,600
2027-28	88,500	88,500	560,000	737,000
2028-29	77,300	77,300	585,000	739,600
2029-30	65,600	65,600	605,000	736,200
2030-31	53,500	53,500	630,000	737,000
2031-32	40,900	40,900	655,000	736,800
2032-33	27,800	27,800	680,000	735,600
2033-34	<u>14,200</u>	<u>14,200</u>	<u>710,000</u>	<u>738,400</u>
TOTAL	<u>\$ 576,800</u>	<u>\$ 576,800</u>	<u>\$ 5,485,000</u>	<u>\$ 6,638,600</u>

Note: The 2014 General Obligation and Refunding Issue refunded the 2004 Series in its entirety and part of the 2005 Series. The 2004 Series was supported by the Utility Fund and Property Tax. The 2005 Series was supported by the Economic Development Corporation. The refunding portion of the 2014 Series will continue to be supported by these same entities. The new money portion of this issue will fund three bond propositions that were passed at the May 2014 bond election. They will pay for various street improvements that are specific to the propositions that passed. They will also fund some park lighting and trails in and around the main city parks. The new money portion of the 2014 Series is supported 100% by property taxes.

The funding split is as follows:

Fiscal Year	Property Tax	Utility Fund	EDC	Total
2025-26	\$ 739,400	\$ -	\$ -	\$ 739,400
2026-27	738,600	-	-	738,600
2027-28	737,000	-	-	737,000
2028-29	739,600	-	-	739,600
2029-30	736,200	-	-	736,200
2030-31	737,000	-	-	737,000
2031-32	736,800	-	-	736,800
2032-33	735,600	-	-	735,600
2033-34	738,400	-	-	738,400
TOTAL	\$ 6,638,600	\$ -	\$ -	\$ 6,638,600

CITY OF LIVE OAK, TEXAS
GENERAL OBLIGATION BONDS, SERIES 2022
ORIGINAL ISSUE \$ 16,490,000
DATED AUGUST 1, 2022 (3.695%)

Fiscal Year	Interest Due Feb 01	Interest Due Aug 01	Bonds Due Aug 01	Fiscal Year Totals
2025-26	\$ 354,650	\$ 354,650	\$ 580,000	\$ 1,289,300
2026-27	340,150	340,150	605,000	1,285,300
2027-28	325,025	325,025	635,000	1,285,050
2028-29	309,150	309,150	670,000	1,288,300
2029-30	292,400	292,400	705,000	1,289,800
2030-31	274,775	274,775	735,000	1,284,550
2031-32	256,400	256,400	775,000	1,287,800
2032-33	237,025	237,025	815,000	1,289,050
2033-34	216,650	216,650	855,000	1,288,300
2034-35	195,275	195,275	895,000	1,285,550
2035-36	172,900	172,900	940,000	1,285,800
2036-37	149,400	149,400	990,000	1,288,800
2037-38	124,650	124,650	1,040,000	1,289,300
2038-39	98,650	98,650	1,090,000	1,287,300
2039-40	71,400	71,400	1,145,000	1,287,800
2040-41	48,500	48,500	1,190,000	1,287,000
2041-42	<u>24,700</u>	<u>24,700</u>	<u>1,235,000</u>	<u>1,284,400</u>
TOTAL	<u><u>\$ 3,491,700</u></u>	<u><u>\$ 3,491,700</u></u>	<u><u>\$ 14,900,000</u></u>	<u><u>\$ 21,883,400</u></u>

Note: The 2022 Series General Obligation Issue is the result of a street bond proposition that was passed at the May 2022 bond election. This issue will pay for various street improvements identified through a Pavement Conditions Index Study. The Economic Development Corporation has authorized support of this issue in the amount of 43% of the annual debt service. This percentage was determined by the estimated cost of repairs to the main arterial streets that will be funded by this bond issue. The remaining 57% will be supported by property taxes.

The funding split is as follows:

Fiscal Year	Property Tax	EDC	Total
2025-26	734,901	554,399	1,289,300
2026-27	732,621	552,679	1,285,300
2027-28	732,479	552,572	1,285,050
2028-29	734,331	553,969	1,288,300
2029-30	735,186	554,614	1,289,800
2030-31	732,194	552,357	1,284,550
2031-32	734,046	553,754	1,287,800
2032-33	734,759	554,292	1,289,050
2033-34	734,331	553,969	1,288,300
2034-35	732,764	552,787	1,285,550
2035-36	732,906	552,894	1,285,800
2036-37	734,616	554,184	1,288,800
2037-38	734,901	554,399	1,289,300
2038-39	733,761	553,539	1,287,300
2039-40	734,046	553,754	1,287,800
2040-41	733,590	553,410	1,287,000
2041-42	<u>732,108</u>	<u>552,292</u>	<u>1,284,400</u>
TOTAL	<u>\$ 12,473,538</u>	<u>\$ 9,409,862</u>	<u>\$ 21,883,400</u>

**GENERAL OBLIGATION LONG TERM DEBT INSTRUMENTS
SUMMARY TOTALS**

Fiscal Year	Interest Due Feb 01	Interest Due Aug 01	Bonds Due Aug 01	Fiscal Year Totals
2025-26	\$ 464,350	\$ 464,350	\$ 1,100,000	\$ 2,028,700
2026-27	439,450	439,450	1,145,000	2,023,900
2027-28	413,525	413,525	1,195,000	2,022,050
2028-29	386,450	386,450	1,255,000	2,027,900
2029-30	358,000	358,000	1,310,000	2,026,000
2030-31	328,275	328,275	1,365,000	2,021,550
2031-32	297,300	297,300	1,430,000	2,024,600
2032-33	264,825	264,825	1,495,000	2,024,650
2033-34	230,850	230,850	1,565,000	2,026,700
2034-35	195,275	195,275	895,000	1,285,550
2035-36	172,900	172,900	940,000	1,285,800
2036-37	149,400	149,400	990,000	1,288,800
2037-38	124,650	124,650	1,040,000	1,289,300
2038-39	98,650	98,650	1,090,000	1,287,300
2039-40	71,400	71,400	1,145,000	1,287,800
2040-41	48,500	48,500	1,190,000	1,287,000
2041-42	<u>24,700</u>	<u>24,700</u>	<u>1,235,000</u>	<u>1,284,400</u>
	<u>\$ 4,068,500</u>	<u>\$ 4,068,500</u>	<u>\$ 20,385,000</u>	<u>\$ 28,522,000</u>



11 – Forfeiture Fund

The Forfeiture Fund is composed of proceeds that have been seized by the City from criminal activity. In many instances, this money is accumulated from the sale of seized items, or the confiscation of money that has been identified as proceeds from criminal activity. A percentage of the initial amount is awarded to the district or federal court after it is made available, and the remainder is returned to the City to further assist criminal investigations and law enforcement. In every instance, the owner of the money or property is given notice and due process to provide information claiming rightful ownership.

**FORFEITURE FUND
PROPOSED BUDGET
FISCAL YEAR 2025/2026**

Beginning Fund Balance October 1, 2025:						\$ 378,105
Estimated Revenues:					60,500	
Proposed Expenditures:						
	Personnel		Other	Capital	Total	
<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>Services & Charges</u>	<u>Outlay</u>	<u>Expenditures</u>	
Police Department	-	28,000	-	75,500	103,500	
Total Expenditures	-	28,000	-	75,500	103,500	
Net Revenues/Expenditures						<u>(43,000)</u>
Ending Fund Balance September 30, 2026:						<u><u>\$ 335,105</u></u>

**FORFEITURE FUND
APPROVED BUDGET
FISCAL YEAR 2024/2025
(AS AMENDED)**

Beginning Fund Balance October 1, 2024:						\$ 400,741
Estimated Revenues:					60,000	
Approved Expenditures:						
	Personnel		Other	Capital	Total	
<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>Services & Charges</u>	<u>Outlay</u>	<u>Expenditures</u>	
Police Department	-	28,000	-	132,200	160,200	
Total Expenditures	-	28,000	-	132,200	160,200	
Net Revenues/Expenditures						<u>(100,200)</u>
Ending Fund Balance September 30, 2025:						<u><u>\$ 300,541</u></u>

**City of Live Oak
Forfeiture Fund
2025/2026 Proposed Budget**

	<u>Audited 2023/24 Actual</u>	<u>Current FY 2024/25 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2025/26</u>	<u>Budget Increase/ (Decrease)</u>
REVENUES					
FINES & FORFEITURES					
352.000 Forfeitures - Federal	90,144	50,000	50,000	50,000	-
352.100 Forfeitures - State	<u>6,911</u>	<u>2,000</u>	<u>(2,728)</u>	<u>2,000</u>	<u>-</u>
TOTAL FINES & FORFEITURES	97,055	52,000	47,272	52,000	-
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue - Federal	13,917	7,500	14,000	8,000	500
360.100 Interest Revenue - State	11	500	12	500	-
370.900 Miscellaneous Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL INTEREST & MISCELLANEOUS	13,928	8,000	14,012	8,500	500
TOTAL REVENUES	<u>110,983</u>	<u>60,000</u>	<u>61,284</u>	<u>60,500</u>	<u>500</u>

**City of Live Oak
Forfeiture Fund
2025/2026 Proposed Budget**

	<u>Audited 2023/24 Actual</u>	<u>Current FY 2024/25 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2025/26</u>	<u>Budget Increase/ (Decrease)</u>
EXPENDITURES					
FEDERAL FORFEITURES					
SUPPLIES EXPENSES					
531.330 Minor Tools & Equipment	<u>8,544</u>	<u>28,000</u>	<u>16,000</u>	<u>28,000</u>	<u>-</u>
TOTAL SUPPLIES	<u>8,544</u>	<u>28,000</u>	<u>16,000</u>	<u>28,000</u>	<u>-</u>
CAPITAL OUTLAY					
531.582 Machinery & Equipment	<u>44,530</u>	<u>84,200</u>	<u>49,920</u>	<u>10,000</u>	<u>(74,200)</u>
531.583 Safety Equipment	<u>4,799</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>-</u>
531.595 Other Capital	<u>-</u>	<u>28,000</u>	<u>18,000</u>	<u>45,500</u>	<u>17,500</u>
TOTAL CAPITAL OUTLAY	<u>49,329</u>	<u>132,200</u>	<u>67,920</u>	<u>75,500</u>	<u>(56,700)</u>
TOTAL 531-FEDERAL FORFEITURES	<u><u>57,873</u></u>	<u><u>160,200</u></u>	<u><u>83,920</u></u>	<u><u>103,500</u></u>	<u><u>(56,700)</u></u>
STATE FORFEITURES					
CAPITAL OUTLAY					
532.595 Other Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL 532-STATE FORFEITURES	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
TOTAL EXPENDITURES	<u><u>57,873</u></u>	<u><u>160,200</u></u>	<u><u>83,920</u></u>	<u><u>103,500</u></u>	<u><u>(56,700)</u></u>

Department/ Account Number	Item Description	Item Cost	Department Cost
Police Department			
11-531.582	Machinery & Equipment		
	Miscellaneous Equipment		\$ 10,000
11-531.583	Safety Equipment		
	Miscellaneous - TBD		20,000
11-531.595	Other Capital		
	Flock LPR Renewal (6)	18,000	
	K-9 to replace Kane	17,500	
	Miscellaneous - TBD	10,000	
			45,500
	Total Forfeiture Fund Requests		\$ 75,500



13 – Federal & State Grants Fund

Federal and state grants are used to help facilitate certain city projects and programs. The Federal & State Grants Fund is used to record all revenues and expenditures related to these grants.

**FEDERAL/STATE GRANTS FUND
PROPOSED BUDGET
FISCAL YEAR 2025/2026**

Beginning Fund Balance October 1, 2025:						\$	-
Estimated Revenues:							-
Proposed Expenditures:							
	Personnel		Other				
	Services		Services	Capital	Total		
<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>& Charges</u>	<u>Outlay</u>	<u>Expenditures</u>		
Construction Costs	-	-	-	-	-		
Total Expenditures	-	-	-	-	-		
Net Revenues/Expenditures							-
Ending Fund Balance September 30, 2026:						\$	-

**FEDERAL/STATE GRANTS FUND
APPROVED BUDGET
FISCAL YEAR 2024/2025
(AS AMENDED)**

Beginning Fund Balance October 1, 2024:						\$	-
Estimated Revenues:							-
Approved Expenditures:							
	Personnel		Other				
	Services		Services	Capital	Total		
<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>& Charges</u>	<u>Outlay</u>	<u>Expenditures</u>		
Construction Costs	-	-	-	-	-		
Total Expenditures	-	-	-	-	-		
Net Revenues/Expenditures							-
Ending Fund Balance September 30, 2025:						\$	-

**City of Live Oak
Federal/State Grants Fund
2025/2026 Proposed Budget**

	<u>Audited 2023/24 Actual</u>	<u>Current FY 2024/25 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2025/26</u>	<u>Budget Increase/ (Decrease)</u>
REVENUES					
GRANTS & INTER-GOVT ALLOCATION					
330.221 State Homeland Security	-	-	-	-	-
330.230 Bexar CDBG Grant Money	-	-	-	-	-
TOTAL GRANTS & INTER-GOVT.	-	-	-	-	-
INTER-FUND REVENUES					
383.100 Grant Match	-	-	-	-	-
TOTAL INTER-FUND REVENUES	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-
EXPENDITURES					
CAPITAL OUTLAY					
530.595 Other Capital	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES	-	-	-	-	-
CONSTRUCTION EXPENSE					
OTHER SERVICES & CHARGES					
691.500 CDBG Construction Costs- ADA	-	-	-	-	-
TOTAL CONSTRUCTION	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-



14 – Child Safety Fund

The Child Safety Fund is used to record money received from Bexar County for fines levied on certain traffic violations. These funds are used to create and run programs associated with child safety and education.

**CHILD SAFETY FUND
PROPOSED BUDGET
FISCAL YEAR 2025/2026**

Beginning Fund Balance October 1, 2025: \$ 199,718

Estimated Revenues: 21,000

Proposed Expenditures:

<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Supplies	-	50,735	-	-	50,735
Total Expenditures	-	50,735	-	-	50,735

Net Revenues/Expenditures (29,735)

Ending Fund Balance September 30, 2026: \$ 169,983

**CHILD SAFETY FUND
APPROVED BUDGET
FISCAL YEAR 2024/2025
(AS AMENDED)**

Beginning Fund Balance October 1, 2024: \$ 177,118

Estimated Revenues: 21,000

Approved Expenditures:

<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Supplies	-	50,735	-	-	50,735
Total Expenditures	-	50,735	-	-	50,735

Net Revenues/Expenditures (29,735)

Ending Fund Balance September 30, 2025: \$ 147,383

**City of Live Oak
Child Safety Fund
2025/2026 Proposed Budget**

	<u>Audited 2023/24 Actual</u>	<u>Current FY 2024/25 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2025/26</u>	<u>Budget Increase/ (Decrease)</u>
REVENUES					
GRANTS & INTER-GOVT ALLOCATION					
339.400 Child Safety Fund Allocation	<u>19,503</u>	<u>16,000</u>	<u>18,000</u>	<u>16,000</u>	<u>-</u>
TOTAL GRANTS & INTER-GOVT.	<u>19,503</u>	<u>16,000</u>	<u>18,000</u>	<u>16,000</u>	<u>-</u>
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	<u>7,325</u>	<u>5,000</u>	<u>8,100</u>	<u>5,000</u>	<u>-</u>
TOTAL INTEREST & MISCELLANEOUS	<u>7,325</u>	<u>5,000</u>	<u>8,100</u>	<u>5,000</u>	<u>-</u>
TOTAL REVENUES	<u>26,828</u>	<u>21,000</u>	<u>26,100</u>	<u>21,000</u>	<u>-</u>

**City of Live Oak
Child Safety Fund
2025/2026 Proposed Budget**

	<u>Audited 2023/24 Actual</u>	<u>Current FY 2024/25 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2025/26</u>	<u>Budget Increase/ (Decrease)</u>
EXPENDITURES					
POLICE DEPARTMENT					
SUPPLIES EXPENSES					
530.337 Public Education Supplies	<u>1,805</u>	<u>3,500</u>	<u>1,000</u>	<u>3,500</u>	<u>-</u>
TOTAL SUPPLIES EXPENSES	<u>1,805</u>	<u>3,500</u>	<u>1,000</u>	<u>3,500</u>	<u>-</u>
TOTAL 530-POLICE DEPARTMENT	<u>1,805</u>	<u>3,500</u>	<u>1,000</u>	<u>3,500</u>	<u>-</u>
FIRE & INSPECTIONS					
SUPPLIES EXPENSES					
540.337 Public Education Supplies	<u>1,696</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>-</u>
TOTAL SUPPLIES EXPENSES	<u>1,696</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>-</u>
TOTAL 540-FIRE & INSPECTIONS DE	<u>1,696</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>-</u>
PUBLIC WORKS GENERAL					
SUPPLIES EXPENSES					
560.337 Public Education Supplies	-	13,000	-	13,000	-
560.341 Crosswalks	-	25,000	-	25,000	-
560.342 Bite Prevention Week	-	5,235	-	5,235	-
560.343 Kids Programs	<u>-</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>	<u>-</u>
TOTAL SUPPLIES EXPENSES	<u>-</u>	<u>44,735</u>	<u>-</u>	<u>44,735</u>	<u>-</u>
TOTAL 560-PUBLIC WORKS GENERAL	<u>-</u>	<u>44,735</u>	<u>-</u>	<u>44,735</u>	<u>-</u>
TOTAL EXPENDITURES	<u>3,501</u>	<u>50,735</u>	<u>3,500</u>	<u>50,735</u>	<u>-</u>



15 – Court Technology Fund

The Court Technology Fund records money that is levied by the state legislature through municipal court fines but maintained by the City. The funds are used for the purchase of technology equipment that is intended to keep the municipal court systems current and progressive.

**COURT TECHNOLOGY FUND
PROPOSED BUDGET
FISCAL YEAR 2025/2026**

Beginning Fund Balance October 1, 2025:						\$ 124,327
Estimated Revenues:					17,000	
Proposed Expenditures:						
	Personnel		Other	Capital	Total	
<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>Services & Charges</u>	<u>Outlay</u>	<u>Expenditures</u>	
Capital Costs	-	-	17,600	60,000	77,600	
Total Expenditures	-	-	17,600	60,000	77,600	
Net Revenues/Expenditures						<u>(60,600)</u>
Ending Fund Balance September 30, 2026:						<u>\$ 63,727</u>

**COURT TECHNOLOGY FUND
APPROVED BUDGET
FISCAL YEAR 2024/2025
(AS AMENDED)**

Beginning Fund Balance October 1, 2024:						\$ 124,977
Estimated Revenues:					17,000	
Approved Expenditures:						
	Personnel		Other	Capital	Total	
<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>Services & Charges</u>	<u>Outlay</u>	<u>Expenditures</u>	
Construction Costs	-	-	17,600	10,000	27,600	
Total Expenditures	-	-	17,600	10,000	27,600	
Net Revenues/Expenditures						<u>(10,600)</u>
Ending Fund Balance September 30, 2025:						<u>\$ 114,377</u>

City of Live Oak
Court Technology Fund
2025/2026 Proposed Budget

	<u>Audited 2023/24 Actual</u>	<u>Current FY 2024/25 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2025/26</u>	<u>Budget Increase/ (Decrease)</u>
REVENUES					
FINES & FORFEITURES					
350.200 Court Technology Fund	<u>15,806</u>	<u>14,000</u>	<u>11,250</u>	<u>14,000</u>	<u>-</u>
TOTAL FINES & FORFEITURES	<u>15,806</u>	<u>14,000</u>	<u>11,250</u>	<u>14,000</u>	<u>-</u>
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	<u>6,468</u>	<u>3,000</u>	<u>6,100</u>	<u>3,000</u>	<u>-</u>
TOTAL INTEREST & MISC	<u>6,468</u>	<u>3,000</u>	<u>6,100</u>	<u>3,000</u>	<u>-</u>
TOTAL REVENUES	<u>22,274</u>	<u>17,000</u>	<u>17,350</u>	<u>17,000</u>	<u>-</u>
EXPENDITURES					
MUNICIPAL COURT					
OTHER SERVICES & CHARGES					
430.416 Telephone	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>-</u>
430.445 Maintenance Contracts	<u>8,167</u>	<u>16,600</u>	<u>8,000</u>	<u>16,600</u>	<u>-</u>
TOTAL OTHER SERVICES & CHARGES	<u>8,167</u>	<u>17,600</u>	<u>8,000</u>	<u>17,600</u>	<u>-</u>
CAPITAL OUTLAY					
430.579 Computer Equipment	<u>8,429</u>	<u>10,000</u>	<u>10,000</u>	<u>60,000</u>	<u>50,000</u>
TOTAL CAPITAL OUTLAY	<u>8,429</u>	<u>10,000</u>	<u>10,000</u>	<u>60,000</u>	<u>50,000</u>
TOTAL 430-MUNICIPAL COURT	<u>16,596</u>	<u>27,600</u>	<u>18,000</u>	<u>77,600</u>	<u>50,000</u>
TOTAL EXPENDITURES	<u>16,596</u>	<u>27,600</u>	<u>18,000</u>	<u>77,600</u>	<u>50,000</u>

**City of Live Oak
Court Technology Fund
Capital Requests
2025/2026 Proposed Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Municipal Court			
15-430.579	Computer Equipment		
	Upgrade PD/Court Audio/Visual System	\$ 44,000	
	Misc software/hardware technology	<u>16,000</u>	<u>\$ 60,000</u>
	Total Court Technology Fund Requests		<u><u>\$ 60,000</u></u>



16 – Court Security Fund

The Court Security Fund records money that is levied by the state legislature through municipal court fines but maintained by the City. The funds are used for the provision of security personnel in the municipal court.

**COURT SECURITY FUND
PROPOSED BUDGET
FISCAL YEAR 2025/2026**

Beginning Fund Balance October 1, 2025:						\$ 91,087
Estimated Revenues:					14,000	
Proposed Expenditures:						
			Other			
	Personnel		Services	Capital	Total	
<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>& Charges</u>	<u>Outlay</u>	<u>Expenditures</u>	
Court Security Costs	20,375	-	-	50,000	70,375	
Total Expenditures	20,375	-	-	50,000	70,375	
Net Revenues/Expenditures						<u>(56,375)</u>
Ending Fund Balance September 30, 2026:						<u>\$ 34,712</u>

**COURT SECURITY FUND
APPROVED BUDGET
FISCAL YEAR 2024/2025
(AS AMENDED)**

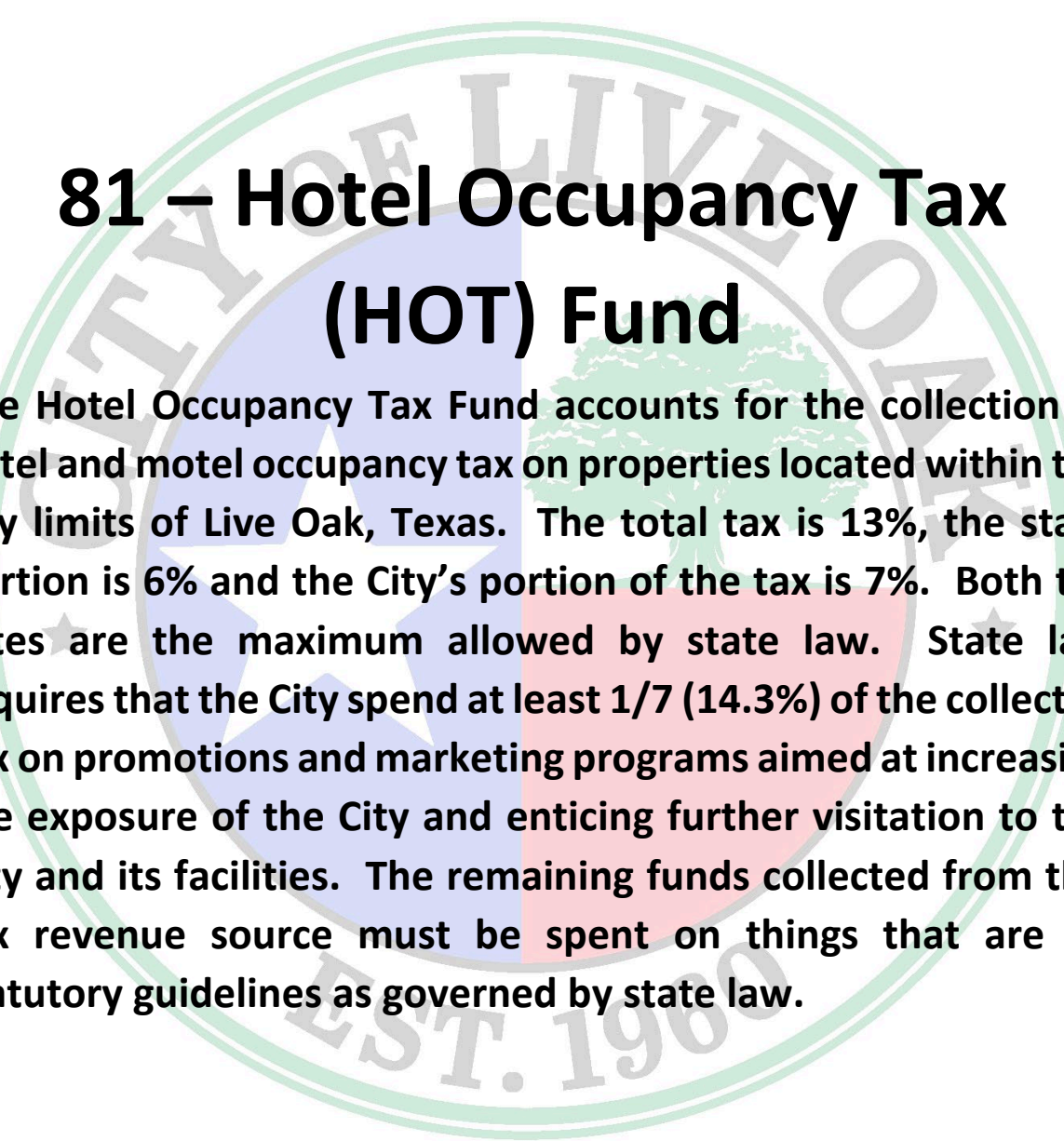
Beginning Fund Balance October 1, 2024:						\$ 80,591
Estimated Revenues:					14,000	
Approved Expenditures:						
			Other			
	Personnel		Services	Capital	Total	
<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>& Charges</u>	<u>Outlay</u>	<u>Expenditures</u>	
Court Security Costs	20,375	-	-	5,000	25,375	
Total Expenditures	20,375	-	-	5,000	25,375	
Net Revenues/Expenditures						<u>(11,375)</u>
Ending Fund Balance September 30, 2025:						<u>\$ 69,216</u>

**City of Live Oak
Court Security Fund
2025/2026 Proposed Budget**

	<u>Audited 2023/24 Actual</u>	<u>Current FY 2024/25 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2025/26</u>	<u>Budget Increase/ (Decrease)</u>
REVENUES					
FINES & FORFEITURES					
350.300 Court Security	<u>18,722</u>	<u>13,000</u>	<u>13,200</u>	<u>13,000</u>	<u>-</u>
TOTAL FINES & FORFEITURES	<u>18,722</u>	<u>13,000</u>	<u>13,200</u>	<u>13,000</u>	<u>-</u>
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	<u>3,481</u>	<u>1,000</u>	<u>3,800</u>	<u>1,000</u>	<u>-</u>
TOTAL INTEREST & MISC	<u>3,481</u>	<u>1,000</u>	<u>3,800</u>	<u>1,000</u>	<u>-</u>
TOTAL REVENUES	<u>22,203</u>	<u>14,000</u>	<u>17,000</u>	<u>14,000</u>	<u>-</u>
EXPENDITURES					
MUNICIPAL COURT					
PERSONNEL SERVICES					
430.101 Bailiffs	8,735	16,000	5,000	16,000	-
430.200 F.I.C.A. Taxes	610	1,250	400	1,250	-
430.230 Retirement	1,700	3,000	1,000	3,000	-
430.240 Workers Compensation	<u>101</u>	<u>125</u>	<u>104</u>	<u>125</u>	<u>-</u>
TOTAL PERSONNEL SERVICES	<u>11,146</u>	<u>20,375</u>	<u>6,504</u>	<u>20,375</u>	<u>-</u>
CAPITAL OUTLAY					
430.578 Court Security System	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>50,000</u>	<u>45,000</u>
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>5,000</u>	<u>-</u>	<u>50,000</u>	<u>45,000</u>
TOTAL 430-MUNICIPAL COURT	<u>11,146</u>	<u>25,375</u>	<u>6,504</u>	<u>70,375</u>	<u>45,000</u>
TOTAL EXPENDITURES	<u>11,146</u>	<u>25,375</u>	<u>6,504</u>	<u>70,375</u>	<u>45,000</u>

**City of Live Oak
Court Security Fund
Capital Requests
2025/2026 Proposed Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Municipal Court			
16-430.578	Court Security System		
	Security System Enhancements		<u>\$ 50,000</u>
	Total Court Security Fund Requests		<u><u>\$ 50,000</u></u>



81 – Hotel Occupancy Tax (HOT) Fund

The Hotel Occupancy Tax Fund accounts for the collection of hotel and motel occupancy tax on properties located within the city limits of Live Oak, Texas. The total tax is 13%, the state portion is 6% and the City's portion of the tax is 7%. Both tax rates are the maximum allowed by state law. State law requires that the City spend at least 1/7 (14.3%) of the collected tax on promotions and marketing programs aimed at increasing the exposure of the City and enticing further visitation to the City and its facilities. The remaining funds collected from this tax revenue source must be spent on things that are by statutory guidelines as governed by state law.

**HOTEL/MOTEL OCCUPANCY TAX FUND
PROPOSED BUDGET
FISCAL YEAR 2025/2026**

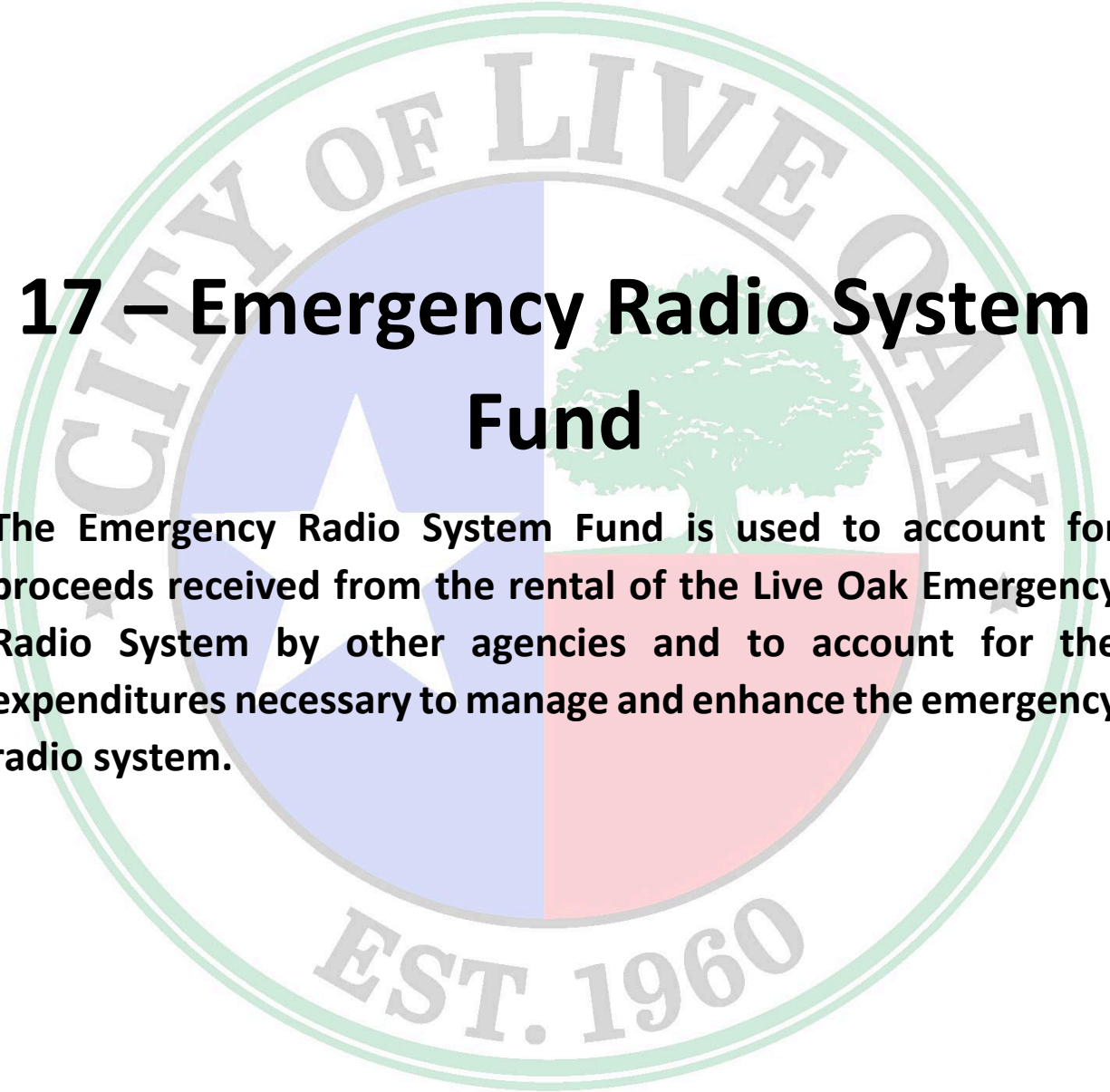
Beginning Fund Balance October 1, 2025:						\$ 1,532,605
Estimated Revenues:						660,000
Proposed Expenditures:						
			Other			
	Personnel		Services	Capital	Total	
<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>& Charges</u>	<u>Outlay</u>	<u>Expenditures</u>	
Administration	-	-	784,600	-	784,600	
Total Expenditures	-	-	784,600	-	784,600	
Net Revenues/Expenditures						<u>(124,600)</u>
Ending Fund Balance September 30, 2026:						<u><u>\$ 1,408,005</u></u>

**HOTEL/MOTEL OCCUPANCY TAX FUND
APPROVED BUDGET
FISCAL YEAR 2024/2025
(AS AMENDED)**

Beginning Fund Balance October 1, 2024:						\$ 1,522,891
Estimated Revenues:						655,000
Approved Expenditures:						
			Other			
	Personnel		Services	Capital	Total	
<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>& Charges</u>	<u>Outlay</u>	<u>Expenditures</u>	
Administration	-	-	827,156	-	827,156	
Total Expenditures	-	-	827,156	-	827,156	
Net Revenues/Expenditures						<u>(172,156)</u>
Ending Fund Balance September 30, 2025:						<u><u>\$ 1,350,735</u></u>

City of Live Oak
Hotel/Motel Occupancy Tax Fund
2025/2026 Proposed Budget

	<u>Audited 2023/24 Actual</u>	<u>Current FY 2024/25 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2025/26</u>	<u>Budget Increase/ (Decrease)</u>
REVENUES					
OCCUPANCY TAX					
318.500 Occupancy Tax Revenue	<u>776,067</u>	<u>615,000</u>	<u>585,000</u>	<u>615,000</u>	<u>-</u>
TOTAL OCCUPANCY TAX	<u>776,067</u>	<u>615,000</u>	<u>585,000</u>	<u>615,000</u>	<u>-</u>
INTEREST & MISCELLANEOUS					
360.000 Interest Income	<u>71,530</u>	<u>40,000</u>	<u>58,370</u>	<u>45,000</u>	<u>5,000</u>
TOTAL INTEREST & MISCELLANEOUS	<u>71,530</u>	<u>40,000</u>	<u>58,370</u>	<u>45,000</u>	<u>5,000</u>
TOTAL REVENUES	<u>847,597</u>	<u>655,000</u>	<u>643,370</u>	<u>660,000</u>	<u>5,000</u>
EXPENDITURES					
ADMINISTRATION DEPARTMENT					
OTHER SERVICES & CHARGES					
400.400 Professional Fees	611,204	650,000	560,500	600,000	(50,000)
400.425 Conferences & Training	-	12,000	2,000	10,000	(2,000)
400.430 Advertising	-	50,000	15,000	50,000	-
400.432 Community/Sponsorships	-	60,000	20,000	60,000	-
400.435 Promotional Items	-	25,000	10,000	25,000	-
400.480 Contingencies	-	1,000	-	1,000	-
400.485 Dues & Publications	<u>-</u>	<u>5,000</u>	<u>2,000</u>	<u>5,000</u>	<u>-</u>
TOTAL OTHER SERVICES & CHARGES	611,204	803,000	609,500	751,000	(52,000)
OTHER FINANCING USES					
OPERATING TRANSFERS OUT					
700.050 Transfer To EDC - Support Fee	<u>-</u>	<u>24,156</u>	<u>24,156</u>	<u>33,600</u>	<u>9,444</u>
TOTAL OPERATING TRANSFERS OUT	<u>-</u>	<u>24,156</u>	<u>24,156</u>	<u>33,600</u>	<u>9,444</u>
TOTAL 700-OTHER FINANCING USES	<u>-</u>	<u>24,156</u>	<u>24,156</u>	<u>33,600</u>	<u>9,444</u>
TOTAL EXPENDITURES	<u>611,204</u>	<u>827,156</u>	<u>633,656</u>	<u>784,600</u>	<u>(42,556)</u>



17 – Emergency Radio System Fund

The Emergency Radio System Fund is used to account for proceeds received from the rental of the Live Oak Emergency Radio System by other agencies and to account for the expenditures necessary to manage and enhance the emergency radio system.

**EMERGENCY RADIO SYSTEM FUND
PROPOSED BUDGET
FISCAL YEAR 2025/2026**

Beginning Fund Balance October 1, 2025:						\$ 74,261
Estimated Revenues:						8,000
Proposed Expenditures:						
	Personnel		Other	Capital	Total	
<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>Services & Charges</u>	<u>Outlay</u>	<u>Expenditures</u>	
Emergency Radio System Costs	-	1,000	31,670	2,500	35,170	
Total Expenditures	-	1,000	31,670	2,500	35,170	
Net Revenues/Expenditures						<u>(27,170)</u>
Ending Fund Balance September 30, 2026:						<u>\$ 47,091</u>

**EMERGENCY RADIO SYSTEM FUND
APPROVED BUDGET
FISCAL YEAR 2024/2025
(AS AMENDED)**

Beginning Fund Balance October 1, 2024:						\$ 85,483
Estimated Revenues:						8,000
Approved Expenditures:						
	Personnel		Other	Capital	Total	
<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>Services & Charges</u>	<u>Outlay</u>	<u>Expenditures</u>	
Emergency Radio System Costs	-	1,000	31,670	2,500	35,170	
Total Expenditures	-	1,000	31,670	2,500	35,170	
Net Revenues/Expenditures						<u>(27,170)</u>
Ending Fund Balance September 30, 2025:						<u>\$ 58,313</u>

City of Live Oak
Emergency Radio System Fund
2025/2026 Proposed Budget

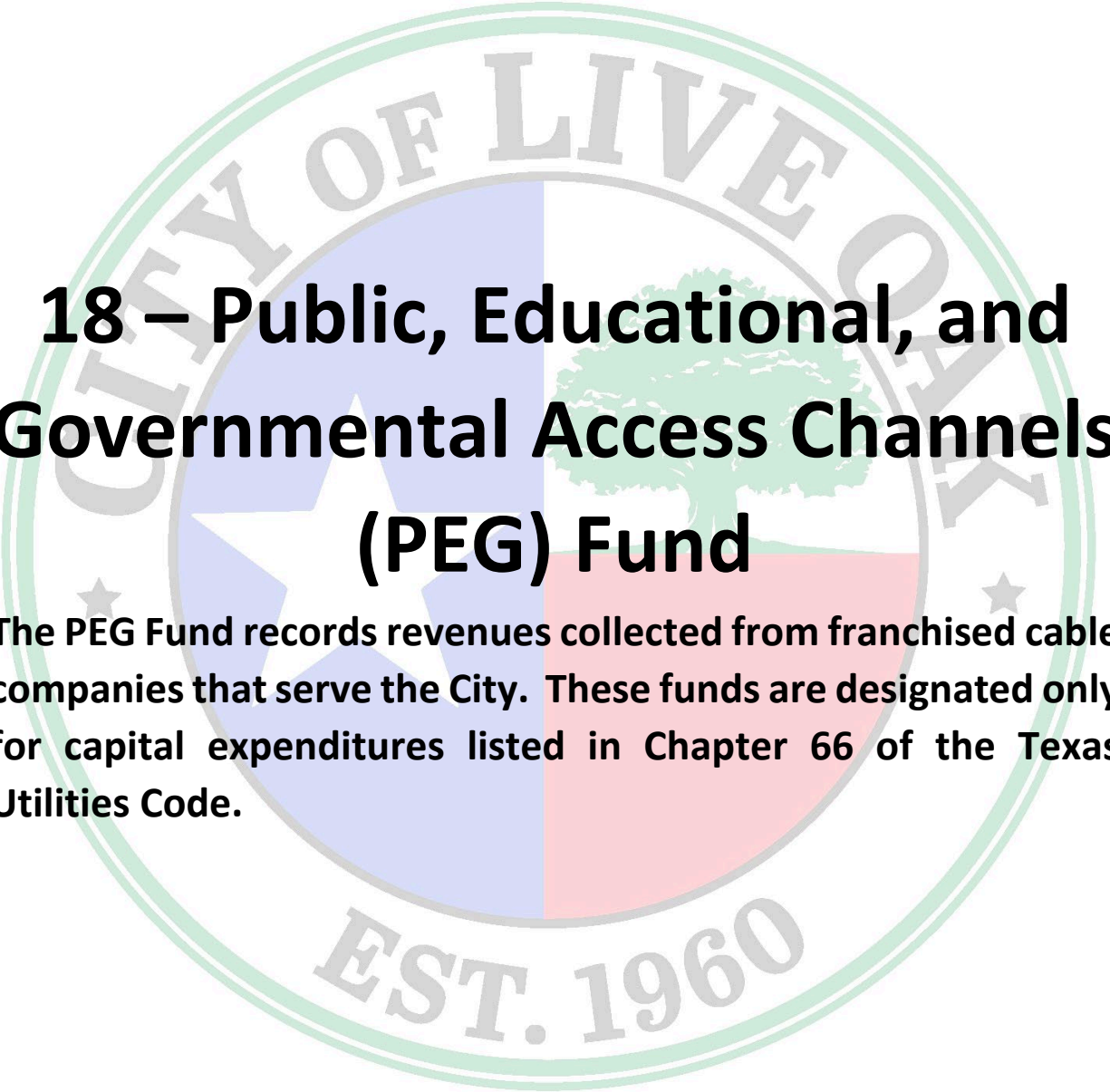
	<u>Audited 2023/24 Actual</u>	<u>Current FY 2024/25 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2025/26</u>	<u>Budget Increase/ (Decrease)</u>
REVENUES					
SERVICE USE FEES					
347.500 Rentals and Leases	<u>1,800</u>	<u>5,000</u>	<u>1,800</u>	<u>5,000</u>	<u>-</u>
TOTAL SERVICE USE FEES	<u>1,800</u>	<u>5,000</u>	<u>1,800</u>	<u>5,000</u>	<u>-</u>
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	<u>3,910</u>	<u>3,000</u>	<u>2,100</u>	<u>3,000</u>	<u>-</u>
TOTAL INTEREST & MISC	<u>3,910</u>	<u>3,000</u>	<u>2,100</u>	<u>3,000</u>	<u>-</u>
TOTAL REVENUES	<u><u>5,710</u></u>	<u><u>8,000</u></u>	<u><u>3,900</u></u>	<u><u>8,000</u></u>	<u><u>-</u></u>

City of Live Oak
Emergency Radio System Fund
2025/2026 Proposed Budget

	<u>Audited 2023/24 Actual</u>	<u>Current FY 2024/25 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2025/26</u>	<u>Budget Increase/ (Decrease)</u>
EXPENDITURES					
EMERGENCY RADIO SYSTEM					
SUPPLIES EXPENSES					
537.310 Office Supplies	336	500	-	500	-
537.330 Minor Tools & Equipment	<u>119</u>	<u>500</u>	<u>500</u>	<u>500</u>	<u>-</u>
TOTAL SUPPLIES EXPENSES	455	1,000	500	1,000	-
OTHER SERVICES & CHARGES					
537.400 Professional Fees	-	4,000	-	4,000	-
537.415 Cell Phone	940	750	740	750	-
537.425 Conferences & Training	-	6,000	3,882	6,000	-
537.450 Equipment Maintenance	2,977	5,820	-	5,820	-
537.480 Contingencies	-	5,000	-	5,000	-
537.485 Dues and Publications	<u>-</u>	<u>100</u>	<u>-</u>	<u>100</u>	<u>-</u>
TOTAL OTHER SERVICES & CHARGES	3,917	21,670	4,622	21,670	-
CAPITAL OUTLAY					
537.574 Communication Equipment	<u>-</u>	<u>2,500</u>	<u>-</u>	<u>2,500</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	-	2,500	-	2,500	-
TOTAL 537-EMERGENCY RADIO SYSTEM	<u>4,372</u>	<u>25,170</u>	<u>5,122</u>	<u>25,170</u>	<u>-</u>
INTERFUND TRANSFERS					
OTHER FINANCING USES					
700.100 Transfer to General Fund	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
TOTAL OTHER FINANCING USES	10,000	10,000	10,000	10,000	-
TOTAL EXPENDITURES	<u>14,372</u>	<u>35,170</u>	<u>15,122</u>	<u>35,170</u>	<u>-</u>

City of Live Oak
Emergency Radio System Fund
Capital Requests
2025/2026 Proposed Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Emergency Radio System Fund			
17-537.574	Communication Equipment		
	Yearly Radio Reprogramming		\$ 2,500
	Total Emergency Radio System Fund Requests		\$ 2,500



18 – Public, Educational, and Governmental Access Channels (PEG) Fund

The PEG Fund records revenues collected from franchised cable companies that serve the City. These funds are designated only for capital expenditures listed in Chapter 66 of the Texas Utilities Code.

**PUBLIC, EDUCATIONAL AND GOVERNMENTAL ACCESS CHANNEL (PEG) FUND
PROPOSED BUDGET
FISCAL YEAR 2025/2026**

Beginning Fund Balance October 1, 2025: \$ 521,148

Estimated Revenues: 50,000

Proposed Expenditures:

<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Other Services & Charges	-	-	-	65,000	65,000
Total Expenditures	-	-	-	65,000	65,000

Net Revenues/Expenditures (15,000)

Ending Fund Balance September 30, 2026: \$ 506,148

**PUBLIC, EDUCATIONAL AND GOVERNMENTAL ACCESS CHANNEL (PEG) FUND
APPROVED BUDGET
FISCAL YEAR 2024/2025
(AS AMENDED)**

Beginning Fund Balance October 1, 2024: \$ 477,748

Estimated Revenues: 50,000

Approved Expenditures:

<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Construction Costs	-	-	-	65,000	65,000
Total Expenditures	-	-	-	65,000	65,000

Net Revenues/Expenditures (15,000)

Ending Fund Balance September 30, 2025: \$ 462,748

**City of Live Oak
PEG Fund
2025/2026 Proposed Budget**

	<u>Audited 2023/24 Actual</u>	<u>Current FY 2024/25 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2025/26</u>	<u>Budget Increase/ (Decrease)</u>
REVENUES					
FRANCHISE FEES					
313.000 PEG Revenue	21,644	35,000	18,400	35,000	-
360.000 Interest Income	23,943	15,000	25,000	15,000	-
TOTAL FRANCHISE FEES	45,587	50,000	43,400	50,000	-
TOTAL REVENUES	45,587	50,000	43,400	50,000	-
EXPENDITURES					
CAPITAL OUTLAY					
400.595 Other Capital	-	65,000	-	65,000	-
TOTAL CAPITAL OUTLAY	-	65,000	-	65,000	-
TOTAL EXPENDITURES	-	65,000	-	65,000	-

City of Live Oak
PEG Fund
Capital Requests
2025/2026 Proposed Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Public, Educational and Governmental Access Channel (PEG) Fund			
18-400.595	Other Capital		
	Audio/Video Equipment for content/streaming		<u>\$ 65,000</u>
	Total PEG Fund Requests		<u><u>\$ 65,000</u></u>



19 – Alamo Regional SWAT Fund

Through an interlocal agreement, the Alamo Regional SWAT Fund is used to account for contributions and expenditures for participating entities of the Alamo Regional SWAT team. These funds are used to support the training and equipment needs of the SWAT team.

**ALAMO REGIONAL SWAT FUND
PROPOSED BUDGET
FISCAL YEAR 2025/2026**

Beginning Fund Balance October 1, 2025:						\$ 123,814
Estimated Revenues:					52,000	
Proposed Expenditures:						
	Personnel		Other	Capital	Total	
<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>Services & Charges</u>	<u>Outlay</u>	<u>Expenditures</u>	
Emergency Radio System Costs	-	11,782	-	45,750	57,532	
Total Expenditures	-	11,782	-	45,750	57,532	
Net Revenues/Expenditures						<u>(5,532)</u>
Ending Fund Balance September 30, 2026:						<u>\$ 118,282</u>

**ALAMO REGIONAL SWAT FUND
APPROVED BUDGET
FISCAL YEAR 2024/2025
(AS AMENDED)**

Beginning Fund Balance October 1, 2024:						\$ 96,814
Estimated Revenues:					58,500	
Approved Expenditures:						
	Personnel		Other	Capital	Total	
<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>Services & Charges</u>	<u>Outlay</u>	<u>Expenditures</u>	
Emergency Radio System Costs	-	25,200	-	13,500	38,700	
Total Expenditures	-	25,200	-	13,500	38,700	
Net Revenues/Expenditures						<u>19,800</u>
Ending Fund Balance September 30, 2025:						<u>\$ 116,614</u>

City of Live Oak
Alamo Regional SWAT Fund
2025/2026 Proposed Budget

	<u>Audited 2023/24 Actual</u>	<u>Current FY 2024/25 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2025/26</u>	<u>Budget Increase/ (Decrease)</u>
REVENUES					
GRANTS & INTER-GOVT ALLOCATION					
334.100 Membership Allocations	<u>52,000</u>	<u>52,000</u>	<u>52,000</u>	<u>45,500</u>	<u>(6,500)</u>
TOTAL BOND/DEBT PROCEEDS	<u>52,000</u>	<u>52,000</u>	<u>52,000</u>	<u>45,500</u>	<u>(6,500)</u>
INTER-FUND REVENUES					
390.100 Transfer from General Fund	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>	<u>-</u>
TOTAL INTER-FUND REV	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>	<u>-</u>
TOTAL REVENUES	<u>58,500</u>	<u>58,500</u>	<u>58,500</u>	<u>52,000</u>	<u>(6,500)</u>
EXPENDITURES					
ALAMO REGIONAL SWAT					
SUPPLIES EXPENSES					
530.338 Operating Supplies	<u>22,836</u>	<u>25,200</u>	<u>24,000</u>	<u>11,782</u>	<u>(13,418)</u>
TOTAL SUPPLIES EXPENSES	<u>22,836</u>	<u>25,200</u>	<u>24,000</u>	<u>11,782</u>	<u>(13,418)</u>
CAPITAL OUTLAY					
530.583 Safety Equipment	<u>994</u>	<u>2,500</u>	<u>2,500</u>	<u>1,750</u>	<u>(750)</u>
530.595 Other Capital	<u>13,481</u>	<u>11,000</u>	<u>5,000</u>	<u>44,000</u>	<u>33,000</u>
TOTAL CAPITAL OUTLAY	<u>14,475</u>	<u>13,500</u>	<u>7,500</u>	<u>45,750</u>	<u>32,250</u>
TOTAL 530-ALAMO REGIONAL SWAT	<u>37,311</u>	<u>38,700</u>	<u>31,500</u>	<u>57,532</u>	<u>18,832</u>
TOTAL EXPENDITURES	<u>37,311</u>	<u>38,700</u>	<u>31,500</u>	<u>57,532</u>	<u>18,832</u>

City of Live Oak
Alamo Regional SWAT Fund
Capital Requests
2025/2026 Proposed Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Alamo Regional SWAT Fund			
19-530.583	Safety Equipment		
	(5) AR-15 - Simunition training bolts	\$ 1,750	
19-530.595	Other Capital		
	(1) 836 Technologies CNT Throw Phone (Commander II)	40,000	
	Command Buss/Incident Command repairs	<u>4,000</u>	<u>\$ 45,750</u>
Total Alamo Regional SWAT Fund Requests			<u><u>\$ 45,750</u></u>

The seal of the City of Live Oak is a circular emblem. It features a central shield divided into four quadrants: top-left is blue with a white star, top-right is white with a green tree, bottom-left is blue with a white star, and bottom-right is red. The shield is set against a light green background. The words "CITY OF LIVE OAK" are written in a semi-circle at the top, and "EST. 1960" is at the bottom, both in a light green font.

45 – 2022 G.O. Bond Fund

The 2022 G.O. Bond Fund is used to account for the receipt of the 2022 bond proceeds and the expenditures to be made in accordance with Proposition A – City-wide Street Improvements that passed at the May 2022 bond election. The streets identified are based on a Pavement Condition Index (PCI) study.

**2022 GO BOND FUND
PROPOSED BUDGET
FISCAL YEAR 2025/2026**

Beginning Fund Balance October 1, 2025: \$ -

Estimated Revenues: -

Proposed Expenditures:

<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Construction/Improvement Cost:	-	-	-	-	-
Total Expenditures	-	-	-	-	-

Net Revenues/Expenditures -

Ending Fund Balance September 30, 2026: \$ -

**2022 GO BOND FUND
APPROVED BUDGET
FISCAL YEAR 2024/2025
(AS AMENDED)**

Beginning Fund Balance October 1, 2024: \$ 8,375,337

Estimated Revenues: 400,000

Approved Expenditures:

<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Construction/Improvement Cost:	-	-	-	7,955,063	7,955,063
Total Expenditures	-	-	-	7,955,063	7,955,063

Net Revenues/Expenditures (7,555,063)

Ending Fund Balance September 30, 2025: \$ 820,274

City of Live Oak
2022 GO Bond Fund
2025/2026 Proposed Budget

	<u>Audited</u>	<u>Current FY 2024/25</u>		<u>Proposed</u>	<u>Budget</u>
	<u>2023/24</u>	<u>Amended</u>	<u>Projected</u>	<u>Budget</u>	<u>Increase/</u>
	<u>Actual</u>	<u>Budget</u>	<u>End-of-Year</u>	<u>FY 2025/26</u>	<u>(Decrease)</u>
REVENUES					
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	<u>479,934</u>	<u>400,000</u>	<u>217,520</u>	<u>-</u>	<u>(400,000)</u>
TOTAL OTHER FINANCING USES	<u>479,934</u>	<u>400,000</u>	<u>217,520</u>	<u>-</u>	<u>(400,000)</u>
TOTAL REVENUES	<u>479,934</u>	<u>400,000</u>	<u>217,520</u>	<u>-</u>	<u>(400,000)</u>
EXPENDITURES					
ADMINISTRATIVE EXPENSE					
400.400 Professional Fees-Arbitrage	<u>-</u>	<u>75,000</u>	<u>-</u>	<u>-</u>	<u>(75,000)</u>
TOTAL ADMINISTRATIVE	<u>-</u>	<u>75,000</u>	<u>-</u>	<u>-</u>	<u>(75,000)</u>
CONSTRUCTION EXPENSE					
400.900 Cost of Issuance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
562.400 Professional Fees	<u>981,531</u>	<u>315,000</u>	<u>726,190</u>	<u>-</u>	<u>(315,000)</u>
562.500 Construction Costs	<u>9,158,128</u>	<u>7,565,063</u>	<u>7,866,667</u>	<u>-</u>	<u>(7,565,063)</u>
TOTAL CONSTRUCTION	<u>10,139,659</u>	<u>7,880,063</u>	<u>8,592,857</u>	<u>-</u>	<u>(7,880,063)</u>
TOTAL EXPENDITURES	<u>10,139,659</u>	<u>7,955,063</u>	<u>8,592,857</u>	<u>-</u>	<u>(7,955,063)</u>



46 – Capital Projects Fund

The Capital Projects Fund is used to account for proceeds from various resources specifically designated for various capital and project expenditures.

**CAPITAL PROJECTS FUND
PROPOSED BUDGET
FISCAL YEAR 2025/2026**

Beginning Fund Balance October 1, 2025:					\$ 4,812,527
Estimated Revenues:					1,651,234
Proposed Expenditures:					
	Personnel		Other	Capital	Total
<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>Services & Charges</u>	<u>Outlay</u>	<u>Expenditures</u>
Construction/Improvement Cost:	-	-	-	4,488,122	4,488,122
Total Expenditures	-	-	-	4,488,122	4,488,122
Net Revenues/Expenditures					<u>(2,836,888)</u>
Ending Fund Balance September 30, 2026:					<u>\$ 1,975,639</u>

**CAPITAL PROJECTS FUND
APPROVED BUDGET
FISCAL YEAR 2024/2025
(AS AMENDED)**

Beginning Fund Balance October 1, 2024:					\$ 5,284,975
Estimated Revenues:					1,891,700
Approved Expenditures:					
	Personnel		Other	Capital	Total
<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>Services & Charges</u>	<u>Outlay</u>	<u>Expenditures</u>
Construction/Improvement Cost:	-	-	-	6,014,114	6,014,114
Total Expenditures	-	-	-	6,014,114	6,014,114
Net Revenues/Expenditures					<u>(4,122,414)</u>
Ending Fund Balance September 30, 2025:					<u>\$ 1,162,561</u>

City of Live Oak
Capital Projects Fund
2025/2026 Proposed Budget

	<u>Audited 2023/24 Actual</u>	<u>Current FY 2024/25 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2025/26</u>	<u>Budget Increase/ (Decrease)</u>
REVENUES					
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	<u>246,445</u>	<u>75,000</u>	<u>228,000</u>	<u>120,000</u>	<u>45,000</u>
TOTAL INTEREST & MISC	<u>246,445</u>	<u>75,000</u>	<u>228,000</u>	<u>120,000</u>	<u>45,000</u>
OTHER FINANCING SOURCES					
384.300 Transfer from General Fund	<u>1,200,000</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>300,000</u>	<u>(700,000)</u>
390.500 Transfer from EDC	<u>847,500</u>	<u>816,700</u>	<u>816,700</u>	<u>1,231,234</u>	<u>414,534</u>
TOTAL OTHER FINANCING USES	<u>2,047,500</u>	<u>1,816,700</u>	<u>1,816,700</u>	<u>1,531,234</u>	<u>(285,466)</u>
TOTAL REVENUES	<u>2,293,945</u>	<u>1,891,700</u>	<u>2,044,700</u>	<u>1,651,234</u>	<u>(240,466)</u>
EXPENDITURES					
PROFESSIONAL FEES					
560.400 Professional Fees	<u>226,897</u>	<u>-</u>	<u>8,563</u>	<u>25,499</u>	<u>25,499</u>
565.400 Park Professional Fees	<u>18,746</u>	<u>200,000</u>	<u>258,680</u>	<u>465,900</u>	<u>265,900</u>
TOTAL PROFESSIONAL FEES	<u>245,643</u>	<u>200,000</u>	<u>267,243</u>	<u>491,399</u>	<u>291,399</u>
CONSTRUCTION EXPENSE					
560.500 Construction Costs	<u>686,006</u>	<u>1,793,668</u>	<u>764,598</u>	<u>1,357,203</u>	<u>(436,465)</u>
565.500 Park Construction	<u>315,098</u>	<u>3,035,258</u>	<u>1,086,155</u>	<u>1,262,677</u>	<u>(1,772,581)</u>
692.500 Construction Costs - Streets	<u>-</u>	<u>350,000</u>	<u>50,000</u>	<u>350,000</u>	<u>-</u>
TOTAL CONSTRUCTION	<u>1,001,104</u>	<u>5,178,926</u>	<u>1,900,753</u>	<u>2,969,880</u>	<u>(2,209,046)</u>
CAPITAL OUTLAY					
560.581 Plant Equipment	<u>-</u>	<u>296,566</u>	<u>207,265</u>	<u>-</u>	<u>(296,566)</u>
565.530 Park Building & Structures	<u>43,500</u>	<u>-</u>	<u>-</u>	<u>825,408</u>	<u>825,408</u>
562.597 Park Equipment	<u>310,569</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
691.530 Buildings & Structures	<u>162,739</u>	<u>338,622</u>	<u>141,887</u>	<u>201,435</u>	<u>(137,187)</u>
TOTAL CAPITAL OUTLAY	<u>516,808</u>	<u>635,188</u>	<u>349,152</u>	<u>1,026,843</u>	<u>391,655</u>
TOTAL EXPENDITURES	<u>1,763,555</u>	<u>6,014,114</u>	<u>2,517,148</u>	<u>4,488,122</u>	<u>(1,525,992)</u>

**City of Live Oak
Capital Projects Fund
2025/2026 Project Budgets - (As Amended)**

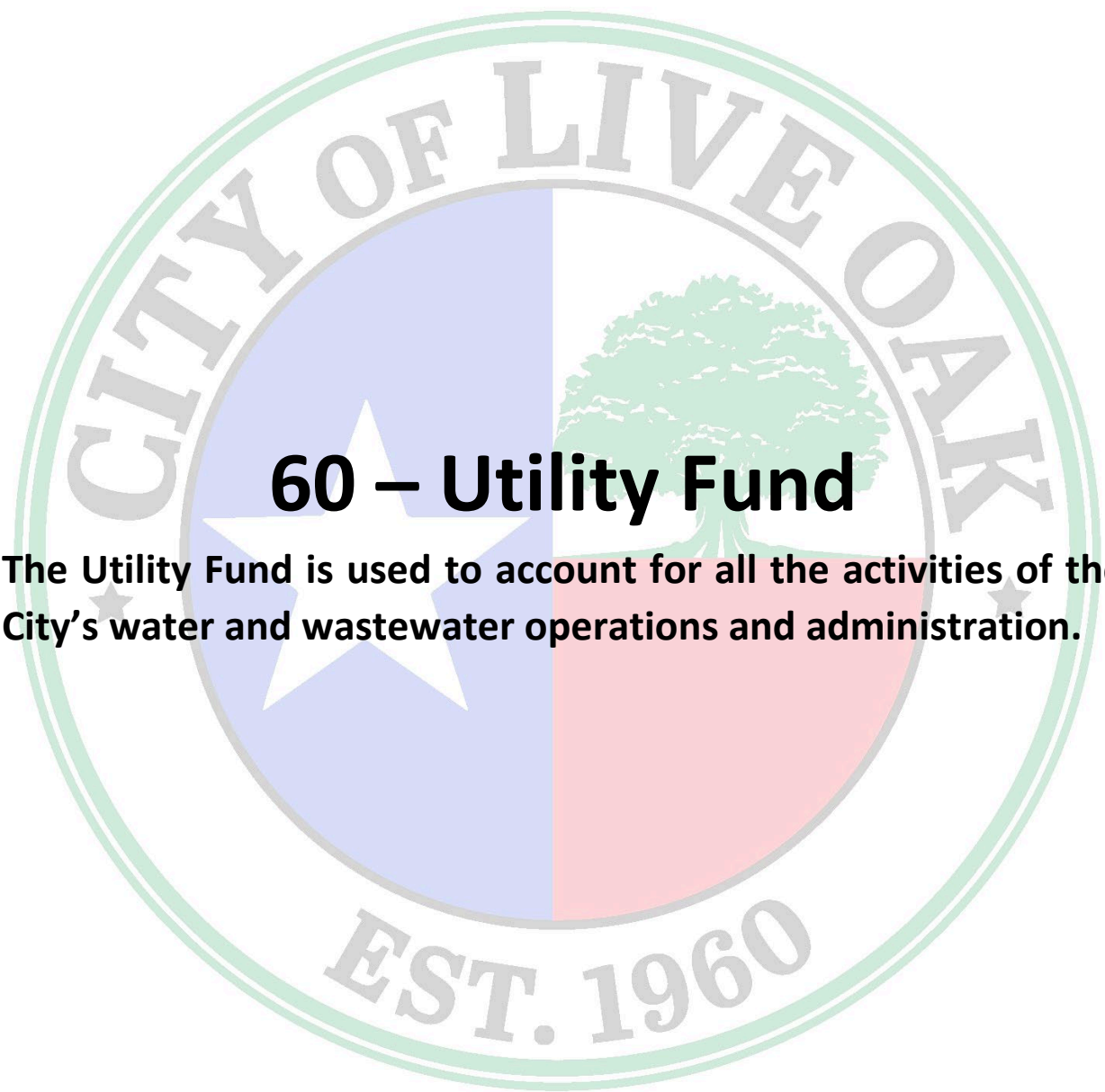
Description	Fiscal Year Ending					Project Totals
	Previous Fiscal Years	Projected 9/30/2025	Budget 9/30/2026	Budget 9/30/2027	Budget 9/30/2028	
Beginning Fund Balance		\$ 5,284,975	\$ 4,812,527	\$ 1,975,639	\$ 2,032,636	
Revenues:						
General Fund Transfer		1,000,000	300,000	500,000	500,000	
EDC Project Related Transfer		816,700	1,231,234	(336,010)	-	
Tx Parks & Wildlife Division Grant		-	-	336,010	-	
Interest Income		228,000	120,000	75,000	75,000	
Total Revenue:		<u>2,044,700</u>	<u>1,651,234</u>	<u>575,000</u>	<u>575,000</u>	
Total Funds		\$ 7,329,675	\$ 6,463,761	\$ 2,550,639	\$ 2,607,636	
Project Expenditures:						
General Projects						
Replace Fire Station Roof over Bays	\$ -	\$ -	\$ 120,000	\$ -	\$ -	120,000
Traffic Signal-Toepperwein/Leafy Hollow	-	-	100,000	-	-	100,000
Radio Tower Improvements	-	171,046	-	-	-	171,046
Yard Gates with Heavy Duty Controllers	-	50,000	-	-	-	50,000
Replacement of the 30 ton A/C unit at FD	-	165,263	-	-	-	165,263
Facilities Planning	99,501	-	25,499	-	-	125,000
Facility Upgrades	-	60,000	150,000	-	-	150,000
Sidewalk/Curb/Ramps/Driveways Program	-	-	100,000	100,000	100,000	300,000
Street Repair Program	-	50,000	250,000	250,000	250,000	750,000
Pool/Clubhouse/Restroom/Office-Planning	-	60,000	10,000	-	-	70,000
Pool/Clubhouse/Restroom/Office-Construct	-	-	480,000	-	-	480,000
Ped/Bicycle Crossing Shin Oak Bridge-Plan	<u>25,568</u>	<u>8,563</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>34,131</u>
Total General Projects	125,069	564,872	1,235,499	350,000	350,000	2,295,440
Additional GF Supported Projects						
Generator Project	1,201,671	207,265	-	-	-	1,408,936
Sewer Line Televising and Rehabilitation	522,502	143,337	837,166	-	-	1,503,005
Main Park Pavilion	84,490	-	-	-	-	84,490
Main Park Walking Trails	232,527	-	-	-	-	232,527
Main Park Playground Equipment (Hilltop)	492,042	-	-	-	-	492,042
Replace Galvanized Steel Water Main	94,671	10,000	-	-	-	104,671
Lead & Copper Supply Inventory/Testing	<u>115,292</u>	<u>-</u>	<u>150,037</u>	<u>-</u>	<u>-</u>	<u>265,329</u>
Total Additional GF Supported Projects	2,743,195	360,602	987,203	-	-	4,091,000
EDC Supported Projects						
Woodcrest Park Walking Trail	391,596	-	-	-	-	391,596
Toepperwein Rd. Waterline Extension	-	164,952	-	-	-	164,952
Median & ROW Beautification	67,231	-	-	-	-	67,231
Modernizing existing monumentation	-	1,608	58,392	-	-	60,000
Shin Oak to Village Oak Walking Trail	139,601	174,424	-	-	-	314,025
Main Park Parking Lots/Drives Design	16,105	198,680	50,000	-	-	264,785
Main Park Parking Lots/Drives Construction	-	911,731	-	-	-	911,731
Woodcrest Park Parking Lot Construction	-	-	228,000	-	-	228,000
Club House/Eagle Scout Rd Construction	-	-	100,000	-	-	100,000
Pat Booker Triangle	51,150	25,184	123,666	-	-	200,000
Monuments Signage - RBFCU Prop	65,528	115,095	19,377	-	-	200,000
Basketball Pavillion	-	-	392,018	130,672	-	522,690
Kayak Launch	-	-	112,000	37,331	-	149,331
Picnic Stations - Pool	-	-	98,797	-	-	98,797
Picnic Stations - Park	-	-	131,729	-	-	131,729

**City of Live Oak
Capital Projects Fund
2025/2026 Project Budgets - (As Amended)**

Description	Fiscal Year Ending					Project Totals
	Previous Fiscal Years	Projected 9/30/2025	Budget 9/30/2026	Budget 9/30/2027	Budget 9/30/2028	
Erosion/Beautification Design	-	-	405,900			405,900
Gazebo	-	-	65,865			65,865
Fitness Structure	-	-	136,999			136,999
Sitework & Professional Services	-	-	320,283			320,283
Sand Volleyball Court	-	-	22,394			22,394
	-	-	-	-	-	-
Total EDC Supported Projects	<u>731,211</u>	<u>1,591,674</u>	<u>2,265,420</u>	<u>168,003</u>	<u>-</u>	<u>4,756,308</u>
Total Project Expenditures	<u>3,599,475</u>	<u>2,517,148</u>	<u>4,488,122</u>	<u>518,003</u>	<u>350,000</u>	<u>11,142,748</u>
Ending Fund Balance		<u>\$ 4,812,527</u>	<u>\$ 1,975,639</u>	<u>\$ 2,032,636</u>	<u>\$ 2,257,636</u>	

**City of Live Oak
Capital Projects Fund
Project Requests
2025/2026 Proposed Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Capital Projects Funds			
46-560.400	Professional Fees		
	Facilities planning	\$ 25,499	
	Lead & Copper regulatory compliance	150,037	
46-560.500	Construction		
	Replace Fire Station roof over truck bays	120,000	
	Rehab traffic signal at Toepperwein & Leafy Hollow	100,000	
	Facility Upgrades	150,000	
	Sewer Line Rehab	837,166	
46-565.400	Professional Fees		
	Clubhouse/pool/bathroom planning/design	10,000	
	Main Park parking lots/driveway rehabilitaion design	50,000	
	Erosion/Beautification Design	405,900	
46-565.500	Constructions - Park Projects		
	Clubhouse/pool/bathroom Construction	480,000	
	Woodcrest Park parking lot rehabilitation construction	228,000	
	Clubhouse/Eagle Scout Road rehabilitation construction	100,000	
	Kayak Launch	112,000	
	Sitework & Professional Services	320,283	
	Sand Volleyball Court	22,394	
46-565.530	Park Buildings & Structures		
	Basketball Pavillion	392,018	
	Picnic Stations - Pool	98,797	
	Picnic Stations - Parks	131,729	
	Gazebo	65,865	
	Fitness Structure	136,999	
46-691.530	Buildings & Structures		
	Modernizing existing monumentation	58,392	
	Pat Booker Triangle Monument Project	123,666	
	Monument signage - RBFCU Property	19,377	
46-692.500	Construction-Streets		
	Sidewalk/Curb/Ramps/Driveways Program	100,000	
	Street Repair Program	250,000	4,488,122
Total Capital Projects Fund Requests			<u>\$ 4,488,122</u>



60 – Utility Fund

The Utility Fund is used to account for all the activities of the City's water and wastewater operations and administration.

**UTILITY OPERATIONS FUND
PROPOSED BUDGET
FISCAL YEAR 2025/2026**

Beginning Fund Balance October 1, 2025: \$ 183,750

Estimated Revenues: 7,419,375

Proposed Expenditures:

Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures
Administration	152,700	33,750	213,500	-	399,950
Operations	950,915	160,475	5,364,995	-	6,476,385
Transfers Out	-	-	496,500	-	496,500
Total Expenditures	<u>1,103,615</u>	<u>194,225</u>	<u>6,074,995</u>	<u>-</u>	<u>7,372,835</u>

Net Revenues/Expenditures 46,540

Ending Fund Balance September 30, 2026: \$ 230,290

**UTILITY OPERATIONS FUND
APPROVED BUDGET
FISCAL YEAR 2024/2025
(AS AMENDED)**

Beginning Fund Balance October 1, 2024: \$ 179,178

Estimated Revenues: 6,819,905

Approved Expenditures:

Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures
Administration	139,750	31,750	168,000	-	339,500
Operations	895,100	160,275	4,827,456	-	5,882,831
Transfers Out	-	-	496,500	-	496,500
Total Expenditures	<u>1,034,850</u>	<u>192,025</u>	<u>5,491,956</u>	<u>-</u>	<u>6,718,831</u>

Net Revenues/Expenditures 101,074

Ending Fund Balance September 30, 2025: \$ 280,252

City of Live Oak
Utility Operations Fund
2025/2026 Proposed Budget

	<u>Audited</u> <u>2023/2024</u> <u>Actual</u>	<u>Current FY 2024/25</u> <u>Amended</u> <u>Budget</u>	<u>Projected</u> <u>End-of-Year</u>	<u>Proposed</u> <u>Budget</u> <u>FY 2025/26</u>	<u>Budget</u> <u>Increase/</u> <u>(Decrease)</u>
REVENUES					
UTILITY REVENUE					
381.200 Water Revenues	1,747,874	1,839,100	1,833,452	1,925,125	86,025
381.201 Sewer Revenue	2,802,130	3,036,055	3,020,000	3,322,000	285,945
381.360 Interest Income	22,286	20,000	21,658	20,000	-
381.400 Garbage Collection Rev	1,573,060	1,550,000	1,637,258	1,705,000	155,000
381.500 Edwards Aquifer Mgt Fees	152,227	162,500	155,000	165,000	2,500
381.600 Service Application Fees	4,380	5,000	4,500	5,000	-
381.620 Water Connection Fees	-	3,000	-	3,000	-
381.630 Sewer Connection Fees	-	75,000	-	75,000	-
381.800 Penalty Charges	108,704	80,000	101,000	90,000	10,000
381.810 Turn-off Fees	8,184	15,000	12,000	15,000	-
381.820 Meter Tampering Fees	75	1,000	250	1,000	-
381.920 Discounts Earned	650	250	650	250	-
381.930 N.S.F. Check Fees	375	1,000	375	1,000	-
381.940 Inspection Fees	-	1,000	-	1,000	-
361.400 Credit Card Fee	-	-	30,000	60,000	60,000
381.950 Miscellaneous Income	60,494	1,500	10,000	1,500	-
TOTAL UTILITY REVENUE	6,480,439	6,790,405	6,826,143	7,389,875	599,470
INTER-FUND TRANSFERS					
390.487 Support Fees	29,500	29,500	29,500	29,500	-
TOTAL INTER-FUND TRANSFERS	29,500	29,500	29,500	29,500	-
TOTAL REVENUES	6,509,939	6,819,905	6,855,643	7,419,375	599,470

City of Live Oak
Utility Operations Fund
2025/2026 Proposed Budget

	<u>Audited</u> <u>2023/2024</u> <u>Actual</u>	<u>Current FY 2024/25</u> <u>Amended</u> <u>Budget</u>	<u>Projected</u> <u>End-of-Year</u>	<u>Proposed</u> <u>Budget</u> <u>FY 2025/26</u>	<u>Budget</u> <u>Increase/</u> <u>(Decrease)</u>
EXPENDITURES					
ADMINISTRATION DEPARTMENT					
PERSONNEL SERVICES					
400.100 Salaries	80,792	90,000	89,000	96,200	6,200
400.199 Overtime	42	750	250	750	-
400.200 F.I.C.A. Taxes	5,435	6,800	6,500	7,550	750
400.210 Group Insurance	20,392	24,000	23,850	27,500	3,500
400.230 Retirement	14,953	18,000	17,500	20,500	2,500
400.240 Workers Comp Insurance	162	200	166	200	-
TOTAL PERSONNEL SERVICES	121,776	139,750	137,266	152,700	12,950
SUPPLIES EXPENSES					
400.310 Office Supplies	5,372	6,000	5,500	6,000	-
400.320 Postage	24,063	24,000	25,500	26,000	2,000
400.330 Minor Tools & Equipment	-	750	100	750	-
400.392 Employee Relations	270	1,000	500	1,000	-
TOTAL SUPPLIES EXPENSES	29,705	31,750	31,600	33,750	2,000
OTHER SERVICES & CHARGES					
400.400 Professional Fees	2,483	10,000	2,500	10,000	-
400.402 S.A.W.S Billing Fees	19,637	22,000	21,900	23,500	1,500
400.412 Credit Card Fees	75,658	35,000	77,000	77,000	42,000
400.415 Telephone	150	2,000	200	1,500	(500)
400.425 Conference & Training	64	500	100	500	-
400.475 Property & Liability Ins	19,611	21,500	22,515	24,000	2,500
400.482 Wtr/Swr Acct Write-offs	-	2,000	-	2,000	-
400.495 Sewer Connection Fees	-	75,000	-	75,000	-
TOTAL OTHER SERVICES & CHARGES	117,603	168,000	124,215	213,500	45,500
TOTAL 400-ADMINISTRATION DEPT	269,084	339,500	293,081	399,950	60,450

City of Live Oak
Utility Operations Fund
2025/2026 Proposed Budget

	<u>Audited</u> <u>2023/2024</u> <u>Actual</u>	<u>Current FY 2024/25</u>		<u>Proposed</u> <u>Budget</u> <u>FY 2025/26</u>	<u>Budget</u> <u>Increase/</u> <u>(Decrease)</u>
		<u>Amended</u> <u>Budget</u>	<u>Projected</u> <u>End-of-Year</u>		
PUBLIC WORKS GENERAL					
PERSONNEL SERVICES					
560.100 Salaries	489,104	564,600	560,000	594,850	30,250
560.199 Overtime	59,956	50,000	60,000	55,000	5,000
560.200 F.I.C.A. Taxes	40,433	47,000	47,000	49,790	2,790
560.210 Group Insurance	79,521	104,000	96,300	110,000	6,000
560.230 Retirement	107,284	120,000	126,000	130,775	10,775
560.240 Workers Comp Insurance	7,669	9,500	7,882	10,500	1,000
TOTAL PERSONNEL SERVICES	783,967	895,100	897,182	950,915	55,815
SUPPLIES EXPENSES					
560.300 Uniforms	3,764	6,275	5,000	6,275	-
560.310 Office Supplies	2,055	2,000	2,000	2,200	200
560.333 Petroleum Products	27,717	31,500	20,000	31,500	-
560.337 Public Education Supplies	-	8,000	1,000	8,000	-
560.350 Safety Supplies	291	2,500	750	2,500	-
560.355 Plant & Eqpt Maint Sup	115,112	100,000	125,000	100,000	-
560.365 Small Power & Hand Tools	5,293	5,000	5,000	5,000	-
560.380 Street Maint Materials	254	5,000	1,500	5,000	-
TOTAL SUPPLIES EXPENSES	154,486	160,275	160,250	160,475	200
OTHER SERVICES & CHARGES					
560.402 Water Testing Fees	16,312	52,320	25,000	52,320	-
560.404 Garbage Collection Srvce	1,592,420	1,550,000	1,637,258	1,705,000	155,000
560.409 Edwards Aquifer Mgt Fees	220,189	186,000	205,210	200,000	14,000
560.414 Sewage Treatment	2,593,930	2,727,036	2,843,000	3,073,000	345,964
560.415 Telephone	3,760	4,100	3,800	4,100	-
560.425 Conferences & Training	3,852	6,500	4,000	8,075	1,575
560.440 Utilities	190,896	160,000	172,000	170,000	10,000
560.445 Contract Maintenance	28,271	60,000	35,000	60,000	-
560.450 Equipment Maint Contracts	-	3,000	-	3,000	-
560.455 Street Maintenance Services	9,460	10,000	6,000	10,000	-
560.458 Vehicle Maint Services	22,642	24,000	25,800	28,000	4,000
560.470 Equipment Rentals	-	2,500	-	2,500	-
560.471 Water Leases	42,967	40,000	46,240	47,000	7,000
560.480 Contingencies	625	1,000	500	1,000	-
560.485 Dues & Publications	155	1,000	250	1,000	-
560.499 Depreciation Expense	231,297	-	-	-	-
TOTAL OTHER SERVICES & CHARGES	4,956,776	4,827,456	5,004,058	5,364,995	537,539
TOTAL 560-PUBLIC WORKS GENERAL	5,895,229	5,882,831	6,061,490	6,476,385	593,554

City of Live Oak
Utility Operations Fund
2025/2026 Proposed Budget

	<u>Audited</u> <u>2023/2024</u> <u>Actual</u>	<u>Current FY 2024/25</u> <u>Amended</u> <u>Budget</u>	<u>Projected</u> <u>End-of-Year</u>	<u>Proposed</u> <u>Budget</u> <u>FY 2025/26</u>	<u>Budget</u> <u>Increase/</u> <u>(Decrease)</u>
OTHER FINANCING USES					
OPERATING TRANSFER OUT					
700.013 Transfer to Gen Fd - Auto Shop	15,000	15,000	15,000	15,000	-
700.018 Transfer to Gen Fd - Admin O/H	171,500	171,500	171,500	171,500	-
700.030 Transfers to Renew & Repl	310,000	310,000	310,000	310,000	-
700.040 Transfers to D/S Fund	<u>170,502</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OPERATING TRANSFERS OUT	667,002	496,500	496,500	496,500	-
TOTAL 700-OTHER FINANCING USES	<u>667,002</u>	<u>496,500</u>	<u>496,500</u>	<u>496,500</u>	<u>-</u>
TOTAL EXPENDITURES	<u>6,831,315</u>	<u>6,718,831</u>	<u>6,851,071</u>	<u>7,372,835</u>	<u>654,004</u>

Public Works - Utility Administration & Operations

Positions	FY 2025	FY 2026
Director of Public Works	0.5	0.5
Utilities Supervisor	1.0	1.0
Utility Crew Leader	1.0	1.0
Executive Assistant	0.5	0.5
Heavy Equipment Operator	5.0	5.0
Senior Utility Billing Specialist	0.0	1.0
Utility Billing Specialist	<u>2.0</u>	<u>1.0</u>
Total Positions	10.0	10.0

The Utility division of Public Works provides safe drinking water to residents, businesses, public facilities, local schools and hospitals. The Live Oak Water System pumps water from the Edwards Aquifer which is then sanitized and stored in various tanks throughout the City. The City maintains the sewer collection system which is transported to SARA and CCMA for processing.

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Director of Public Works	30	\$132,508	\$167,068	\$201,628
Utilities Supervisor	17	\$70,272	\$88,600	\$106,927
Utility Crew Leader	13	\$57,813	\$72,891	\$87,969
Executive Assistant	12	\$55,060	\$69,420	\$83,780
Heavy Equipment Operator	9	\$47,563	\$59,968	\$72,373
Senior Utility Billing Specialist	9	\$47,563	\$59,968	\$72,373
Utility Billing Specialist	7	\$43,141	\$54,393	\$65,644



30 – Utility Development Replacement and Renewal Fund

The Utility Development Replacement and Renewals Fund is used to account for the replacement and improvement of the water and sewer systems. This fund is funded by the Utility Fund and interest earnings.

**UTILITY DEVELOPMENT/RENEWALS & REPLACEMENT FUND
PROPOSED BUDGET
FISCAL YEAR 2025/2026**

Beginning Fund Balance October 1, 2025:						\$ 1,297,370
Estimated Revenues:						350,000
Proposed Expenditures:						
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>	
Operations	-	-	-	595,000	595,000	
Total Expenditures	-	-	-	595,000	595,000	
Net Revenues/Expenditures						<u>(245,000)</u>
Ending Fund Balance September 30, 2026:						<u>\$ 1,052,370</u>

**UTILITY DEVELOPMENT/RENEWALS & REPLACEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2024/2025
(AS AMENDED)**

Beginning Fund Balance October 1, 2024:						\$ 1,179,076
Estimated Revenues:						345,000
Approved Expenditures:						
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>	
Operations	-	-	-	570,000	570,000	
Total Expenditures	-	-	-	570,000	570,000	
Net Revenues/Expenditures						<u>(225,000)</u>
Ending Fund Balance September 30, 2025:						<u>\$ 954,076</u>

City of Live Oak
Utility Development/Renewals and Replacement Fund
2025/2026 Proposed Budget

	<u>Audited 2023/2024 Actual</u>	<u>Current FY 2024/25 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2025/26</u>	<u>Budget Increase/ (Decrease)</u>
REVENUES					
INTEREST & MISCELLANEOUS					
370.900 Miscellaneous Revenue	-	-	-	-	-
360.550 Interest Income - R & R	<u>52,508</u>	<u>35,000</u>	<u>51,000</u>	<u>40,000</u>	<u>5,000</u>
TOTAL INTEREST & MISCELLANEOUS	52,508	35,000	51,000	40,000	5,000
INTER-FUND TRANSFERS					
390.600 Depr X-fers from Utility	<u>310,000</u>	<u>310,000</u>	<u>310,000</u>	<u>310,000</u>	<u>-</u>
TOTAL INTER-FUND TRANSFERS	310,000	310,000	310,000	310,000	-
TOTAL REVENUES	<u>362,508</u>	<u>345,000</u>	<u>361,000</u>	<u>350,000</u>	<u>5,000</u>
EXPENDITURES					
PUBLIC WORKS GENERAL					
CAPITAL OUTLAY					
560.560 Wtr/Swr System Renewal	39,619	325,000	65,000	430,000	105,000
560.561 Water/Sewer System Extntn	-	50,000	-	50,000	-
560.574 Vehicles	166,835	185,000	171,206	105,000	(80,000)
560.578 Office Equipment	4,266	5,000	4,000	5,000	-
560.588 Small Equipment Replacement	<u>2,399</u>	<u>5,000</u>	<u>2,500</u>	<u>5,000</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	213,119	570,000	242,706	595,000	25,000
TOTAL 560-PUBLIC WORKS GENERAL	<u>213,119</u>	<u>570,000</u>	<u>242,706</u>	<u>595,000</u>	<u>25,000</u>
TOTAL EXPENDITURES	<u>213,119</u>	<u>570,000</u>	<u>242,706</u>	<u>595,000</u>	<u>25,000</u>

City of Live Oak
Utility Development/Renewals and Replacement Fund
Capital Requests
2025/2026 Proposed Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Utilities			
30-560.560	Water/Sewer System Renewal		
	Commercial Meter Replacement Program	\$ 50,000	
	Fire Hydrant Replacements	50,000	
	Emergency Water Well Services	100,000	
	Rehabilitate Town Center Lift Station	75,000	
	Spare 200HP Water Well Motor	30,000	
	Inserta Valves Installed for Isolation Valves	50,000	
	Water Main Values Maintenace Program	<u>75,000</u>	\$ 430,000
30-560.561	Water/Sewer System Extension		
	Unforeseen extensions		50,000
30-560.574	Vehicles/Equipment		
	(1) 3/4 ton single cab 4WD (Replace W-10 2012 3/4 ton)	65,000	
	(1) Mini Excavator (John Deere17P)	<u>40,000</u>	105,000
30-560.578	Office Equipement		
	Backflow Prevention Testing/Tracking Software Annual Fees		5,000
30-560.588	Small Equipment Replacement		
	Miscellaneous Equipment		<u>5,000</u>
	Total Utility Development and R&R Fund Requests		<u>\$ 595,000</u>



61 – Stormwater Utility Fund

The Stormwater Utility Fund accounts for monies associated with the City's stormwater management program. A monthly fee is collected from all residential and commercial properties based on the properties amount of impervious surface. The revenue generated by the fee cannot be used for purposes beyond those identified for the stormwater management program.

**STORMWATER OPERATIONS FUND
PROPOSED BUDGET
FISCAL YEAR 2025/2026**

Beginning Fund Balance October 1, 2025: \$ 245,426

Estimated Revenues: 693,000

Proposed Expenditures:

<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Operations	386,100	36,000	414,500	-	836,600
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>90,800</u>	<u>90,800</u>
Total Expenditures	<u>386,100</u>	<u>36,000</u>	<u>414,500</u>	<u>90,800</u>	<u>927,400</u>

Net Revenues/Expenditures (234,400)

Ending Fund Balance September 30, 2026: \$ 11,026

**STORMWATER OPERATIONS FUND
APPROVED BUDGET
FISCAL YEAR 2024/2025
(AS AMENDED)**

Beginning Fund Balance October 1, 2024: \$ 328,437

Estimated Revenues: 676,000

Approved Expenditures:

<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Operations	436,100	35,900	432,500	-	904,500
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>87,869</u>	<u>87,869</u>
Total Expenditures	<u>436,100</u>	<u>35,900</u>	<u>432,500</u>	<u>87,869</u>	<u>992,369</u>

Net Revenues/Expenditures (316,369)

Ending Fund Balance September 30, 2025: \$ 12,068

City of Live Oak
Stormwater Operations Fund
2025/2026 Proposed Budget

	<u>Audited 2023/2024 Actual</u>	<u>Current FY 2024/25 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2025/26</u>	<u>Budget Increase/ (Decrease)</u>
REVENUES					
STORMWATER REVENUE					
348.205 Storm Water Utility Fee	628,738	660,000	660,000	675,000	15,000
349.900 Storm Water Application Fee	4,100	-	-	-	-
360.000 Interest Income	<u>15,438</u>	<u>16,000</u>	<u>15,000</u>	<u>18,000</u>	<u>2,000</u>
TOTAL STORMWATER REVENUE	648,276	676,000	675,000	693,000	17,000
 TOTAL REVENUES	 <u>648,276</u>	 <u>676,000</u>	 <u>675,000</u>	 <u>693,000</u>	 <u>17,000</u>

City of Live Oak
Stormwater Operations Fund
2025/2026 Proposed Budget

	<u>Audited 2023/2024 Actual</u>	<u>Current FY 2024/25 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2025/26</u>	<u>Budget Increase/ (Decrease)</u>
EXPENDITURES					
PERSONNEL SERVICES					
567.100 Salaries	274,631	290,800	289,000	250,600	(40,200)
567.199 Overtime	333	2,000	1,500	2,000	-
567.200 F.I.C.A. Taxes	18,969	22,100	21,500	19,500	(2,600)
567.210 Group Insurance	61,677	57,500	75,000	57,500	-
567.230 Retirement	49,165	57,200	57,200	51,000	(6,200)
567.240 Workers Comp Insurance	5,247	6,500	5,392	5,500	(1,000)
TOTAL PERSONNEL SERVICES	410,022	436,100	449,592	386,100	(50,000)
SUPPLIES EXPENSES					
567.300 Uniforms	4,369	4,850	4,000	4,850	-
567.310 Office Supplies	1,185	1,300	750	1,400	100
567.333 Petroleum Products	14,824	22,750	15,000	22,750	-
567.337 Public Education Supplies	-	1,500	1,500	1,500	-
567.350 Safety Supplies	2,167	2,500	2,100	2,500	-
567.365 Small Power & Hand Tools	2,555	3,000	1,500	3,000	-
TOTAL SUPPLIES EXPENSES	25,100	35,900	24,850	36,000	100
OTHER SERVICES & CHARGES					
567.400 Professional Fees	75,727	83,000	75,000	90,000	7,000
567.402 SAWS Billing Fees	2,129	5,000	4,000	5,000	-
567.415 Telephone	4,129	3,000	4,200	3,000	-
567.425 Conferences & Training	1,557	6,500	1,500	6,500	-
567.445 Contract Maintenance	19,072	29,000	16,000	29,000	-
567.456 Flood Channel Const & Maint	16,090	200,000	10,000	175,000	(25,000)
567.458 Vehicle Maint Services	14,789	30,000	10,000	30,000	-
567.470 Equipment Rentals	-	1,000	-	1,000	-
567.487 Support Fee	75,000	75,000	75,000	75,000	-
567.499 Depreciation Expense	68,882	-	-	-	-
TOTAL OTHER SERVICES & CHARGES	277,375	432,500	195,700	414,500	(18,000)
CAPITAL OUTLAY					
567.580 Operating Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL 567- OPERATING EXPENDITURES	712,497	904,500	670,142	836,600	(67,900)

City of Live Oak
Stormwater Operations Fund
2025/2026 Proposed Budget

	<u>Audited 2023/2024 Actual</u>	<u>Current FY 2024/25 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2025/26</u>	<u>Budget Increase/ (Decrease)</u>
OTHER FINANCING USES					
OPERATING TRANSFER OUT					
700.600 Transfer to Asset Replacement Fund	<u>43,231</u>	<u>87,869</u>	<u>87,869</u>	<u>90,800</u>	<u>2,931</u>
TOTAL 700-OTHER FINANCING USES	<u>43,231</u>	<u>87,869</u>	<u>87,869</u>	<u>90,800</u>	<u>2,931</u>
TOTAL 567-STORMWATER OPERATIONS	<u>755,728</u>	<u>992,369</u>	<u>758,011</u>	<u>927,400</u>	<u>(64,969)</u>

Public Works - Stormwater Operations

Positions	FY 2025	FY 2026
Assistant Public Works Director	0.5	0.0
Crew Leader - Stormwater	1.0	1.0
Heavy Equipment Operator	2.0	2.0
Stormwater Maintenance Worker	<u>1.0</u>	<u>1.0</u>
Total Positions	4.5	4.0

The Stormwater department administers and implements a Texas Pollutant Discharge Elimination System (TPDES) plan and oversees street sweeping and flood channel drainage maintenance.

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Crew Leader - Stormwater	11	\$52,438	\$66,115	\$79,791
Heavy Equipment Operator	9	\$47,563	\$59,968	\$72,373
Stormwater Maintenance Worker	5	\$39,130	\$49,336	\$59,541



50 – Economic Development Corporation (EDC) Fund

The City of Live Oak Economic Development Corporation (EDC) is governed by a seven-member board, consisting of three Council members and four others appointed by City Council. The EDC is funded through Section 4B sales tax. The City is financially accountable for the EDC because the City appoints the governing body and the City is obligated to finance any deficits that may occur.

**ECONOMIC DEVELOPMENT CORPORATION FUND
PROPOSED BUDGET
FISCAL YEAR 2025/2026**

Beginning Fund Balance October 1, 2025:					\$ 5,793,010
Estimated Revenues:					3,029,297
Proposed Expenditures:					
	Personnel		Other	Capital	Total
<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>Services & Charges</u>	<u>Outlay</u>	<u>Expenditures</u>
Economic Development	202,830	5,550	3,065,862	855,000	4,129,242
Total Expenditures	202,830	5,550	3,065,862	855,000	4,129,242
Net Revenues/Expenditures					<u>(1,099,945)</u>
Ending Fund Balance September 30, 2026:					<u>\$ 4,693,065</u>

**ECONOMIC DEVELOPMENT CORPORATION FUND
APPROVED BUDGET
FISCAL YEAR 2024/2025
(AS AMENDED)**

Beginning Fund Balance October 1, 2024:					\$ 5,268,410
Estimated Revenues:					2,933,365
Approved Expenditures:					
	Personnel		Other	Capital	Total
<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>Services & Charges</u>	<u>Outlay</u>	<u>Expenditures</u>
Economic Development	181,380	6,050	3,010,373	855,000	4,052,803
Total Expenditures	181,380	6,050	3,010,373	855,000	4,052,803
Net Revenues/Expenditures					<u>(1,119,438)</u>
Ending Fund Balance September 30, 2025:					<u>\$ 4,148,972</u>

City of Live Oak
Economic Development Corporation Fund
2025/2026 Proposed Budget

	<u>Audited 2023/24 Actual</u>	<u>Current FY 2024/25 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2025/26</u>	<u>Budget Increase/ (Decrease)</u>
REVENUES					
TAXES - OTHER					
311.300 Sales & Use Tax Revenue	3,055,409	3,126,209	3,125,683	3,188,197	61,988
311.398 Sales Tax Incentive Payment	<u>(339,779)</u>	<u>(402,000)</u>	<u>(350,653)</u>	<u>(402,500)</u>	<u>(500)</u>
TOTAL TAXES - OTHER	2,715,630	2,724,209	2,775,030	2,785,697	61,488
INTEREST & MISCELLANEOUS					
360.000 Interest Income	289,485	175,000	290,000	200,000	25,000
370.900 Miscellaneous	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
TOTAL INTEREST & MISCELLANEOUS	299,485	185,000	300,000	210,000	25,000
INTER-FUND REVENUES					
390.810 Transfer from HOT Fund - Support	<u>-</u>	<u>24,156</u>	<u>24,156</u>	<u>33,600</u>	<u>9,444</u>
TOTAL INTER-FUND REV	-	24,156	24,156	33,600	9,444
 TOTAL REVENUES	 <u>3,015,115</u>	 <u>2,933,365</u>	 <u>3,099,186</u>	 <u>3,029,297</u>	 <u>95,932</u>

City of Live Oak
Economic Development Corporation Fund
2025/2026 Proposed Budget

	<u>Audited 2023/24 Actual</u>	<u>Current FY 2024/25 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2025/26</u>	<u>Budget Increase/ (Decrease)</u>
EXPENDITURES					
ADMINISTRATION DEPARTMENT					
PERSONNEL SERVICES					
400.100 Admin Support Salaries	77,359	130,000	129,000	144,000	14,000
400.199 Admin Support Overtime	-	-	-	-	-
400.200 F.I.C.A.	5,746	10,000	10,000	11,350	1,350
400.210 Group Insurance	9,427	15,100	15,000	17,500	2,400
400.230 Retirement	15,024	26,000	25,500	29,700	3,700
400.240 Workers Comp Insurance	226	280	233	280	-
TOTAL PERSONNEL SERVICES	107,782	181,380	179,733	202,830	21,450
SUPPLIES EXPENSES					
400.310 Office Supplies	1,826	3,000	1,000	3,000	-
400.320 Postage	-	1,200	-	1,200	-
400.330 Minor Tools & Equipment	1,755	350	350	350	-
400.333 Petroleum Products	202	1,500	250	1,000	(500)
TOTAL SUPPLIES EXPENSES	3,783	6,050	1,600	5,550	(500)
OTHER SERVICES & CHARGES					
400.400 Professional Fees	12,320	150,000	10,000	122,000	(28,000)
400.401 Marketing Services	71,424	23,500	28,500	28,500	5,000
400.415 Telephone	33	510	970	510	-
400.425 Conferences & Training	9,574	20,100	3,000	20,100	-
400.431 Promotional Activities	45,933	43,000	45,000	43,000	-
400.445 Maintenance Contracts	3,325	11,300	7,000	11,300	-
400.458 Vehicle Maint Services	155	480	250	360	(120)
400.480 Contingencies	246	1,000	2,200	1,000	-
400.481 Newsletter Inserts	100,806	108,000	108,000	113,000	5,000
400.485 Dues & Publications	16,799	9,150	5,000	9,150	-
400.486 Other ED Initiatives	29,523	480,000	20,000	480,000	-
TOTAL OTHER SERVICES & CHARGES	290,138	847,040	229,920	828,920	(18,120)
CAPITAL OUTLAY					
500.581 Purchase of Water Rights	-	600,000	-	600,000	-
500.580 Land	1,528	155,000	-	155,000	-
560.595 Unspecified Capital	49,791	100,000	-	100,000	-
TOTAL CAPITAL OUTLAY	51,319	855,000	-	855,000	-
TOTAL 400-ADMINISTRATION DEPART	453,022	1,889,470	411,253	1,892,300	2,830

City of Live Oak
Economic Development Corporation Fund
2025/2026 Proposed Budget

	<u>Audited 2023/24 Actual</u>	<u>Current FY 2024/25 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2025/26</u>	<u>Budget Increase/ (Decrease)</u>
INTERFUND TRANSFERS					
OTHER FINANCING USES					
700.100 Transfer to General Fund	240,000	190,000	190,000	212,000	22,000
700.460 Transfer to Capital Proj. Fund	847,500	816,700	816,700	1,231,234	414,534
700.350 Transfers To Asset Replacement	127,068	239,309	239,309	239,309	-
700.400 Transfers to Debt Service	<u>916,262</u>	<u>917,324</u>	<u>917,324</u>	<u>554,399</u>	<u>(362,925)</u>
TOTAL OTHER FINANCING USES	2,130,830	2,163,333	2,163,333	2,236,942	73,609
TOTAL 700-INTERFUND TRANSFERS	<u>2,130,830</u>	<u>2,163,333</u>	<u>2,163,333</u>	<u>2,236,942</u>	<u>73,609</u>
TOTAL EXPENDITURES	<u>2,583,852</u>	<u>4,052,803</u>	<u>2,574,586</u>	<u>4,129,242</u>	<u>76,439</u>

Economic Development Corporation

Positions	FY 2025	FY 2026
Assistant City Manager	0.3	0.3
Economic Development and Marketing Manager	<u>1.0</u>	<u>1.0</u>
Total Positions	1.3	1.3

The Economic Development Corporation provides administration of business creation, development, expansion, recruitment programs, and coordinates marketing and public relations programming to effectively market the City.

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Assistant City Manager	32	\$146,091	\$184,193	\$222,295
Economic Development and Marketing Manager	21	\$85,416	\$107,694	\$129,971

City of Live Oak
Economic Development Corporation Fund
Capital Requests
2025/2026 Proposed Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Economic Development Corporation			
Capital Projects			
50-500.581	Water Rights		\$ 600,000
50-500.580	Land (Carry over)		155,000
50-560.595	Unspecified Capital		<u>100,000</u>
Total Economic Development Corporation Fund Requests			<u><u>\$ 855,000</u></u>
 Economic Development Corporation			
Cash Support			
50-700.100	TxDot maintenance (Year 2 of 3) to General Fund		24,000
50-700.100	Landscaping maintenance street islands and monuments		38,000
50-700.460	Nine new Park Project initiatives to Capital Project Fund		<u>1,231,234</u>
Total Economic Development Corporation Fund Requests			<u><u>\$ 1,293,234</u></u>



Capital Information

**City of Live Oak
General Fund
Capital Requests
2025/2026 Proposed Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
City Secretary			
10-405-591	Software		
	Open records management system	\$ 12,000	
	Archive Social (software for social media retention)	<u>8,000</u>	\$ 20,000
Finance Department			
10-470.591	Software		
	Time & Attendance Software/License, Install/Train, Hardware		26,000
Police Department			
10-530.583	Safety Equipment		
	(8) Body armor - replacement patrol	9,760	
	Tactical Vests	3,705	
	Self-aid/Buddy-aid medical kits	480	
	Stop stick piranha	500	
	PPE equipment	3,000	
10-530.595	Other Capital		
	Utility Software	50,525	
	Perimeter fencing mesh	15,000	
	MVCPA Grant match 20%	7,500	
10-530.651	PD Donation Expenditures		
	Various program/projects/items	<u>-</u>	90,470
Communications Department			
10-535.574	Communication Equipment		
	Server upgrade for CAD (To be split with UC and Selma)	71,989	
	Migration of server (To be split with UC and Selma)	7,905	
	ARCGIS desktop to PRO migration (To be split)	9,825	
	GIS hours for migration (To be split)	7,071	
10-535.595	Other Capital		
	Update Comms breakroom, flooring, paint	<u>17,200</u>	113,990
Fire Department			
10-540.530	Buildings		
	Chief360 Automatic Radio Dispatching installation C/O	35,000	
10-540.580	Operating Equipment		
	(2) Mobile radio replacements	<u>20,000</u>	55,000

**City of Live Oak
General Fund
Capital Requests
2025/2026 Proposed Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Public Works			
10-560.530	Building & Structures		
	Energy conservation measures	50,000	
	Update city facilities	100,000	
10-560.579	Computer Equipment/Software		
	Fleet Management Software	7,500	157,500
Animal Control			
10-564.570	Operating Equipment		
	Cat cages in exam room	16,000	
	Laptop and mount for Truck	3,000	19,000
Parks Maintenance			
10-565.588	Park Maintenance Equipment		
	Decorative Trash Receptacles (12)		30,000
Information Technology			
10-685.579	Computer Equipment		
	(4) Dell Optiplex Plus 7000 Series - PC replacement plan	4,800	
	(2) Dell Latitude 15 3500 Series laptops	2,900	
	Monitors (6-24 inch, 2-32 inch)	2,640	
	Desktop/Laptop Windows EOL Refresh to Windows 11	101,000	
	Replace Sonicwall NSA - City Hall (EOL)	15,000	
	Replace ASA firewall at PD	15,000	
	Verkada Environmental Sensors	8,500	
	Verkada Cameras	7,500	
	Verkada Access Control (hardware only)	6,500	
	Various other hardware requests	5,000	
10-685.591	Software		
	MS 365 Business Standard (81 licenses*\$12.50/month)	12,150	
	MS 365 Apps for Business (27 licenses*\$8.30/month)	2,690	
	MS 365 Business Basic (108 licenses*\$6.00/month)	7,776	
	SentinelOne Automated Threat Removal (152*\$6.65/mor	12,132	
	Huntress MDR (158*\$2.98/month)	5,328	
	Adobe Acrobat, other miscellaneous requests	9,360	218,276
Total General Fund Capital Requests (Funded)			<u>\$ 730,236</u>

**City of Live Oak
General Fund
Reserve Funded Items
2025/2026 Proposed Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Capital Requests		\$ 730,236	
Transfer to Capital Project Fund for various projects		300,000	
Less amount funded through recurring revenue		<u>-</u>	\$ 1,030,236
Transfer to Asset Replacement (Capital)		1,262,990	
Less amount funded through recurring revenue		<u>(303,332)</u>	959,658
City Council			
10-401.480	Contingencies		200,000
City Manager			
10-402.480	Contingencies		18,000
Municipal Court			
10-430.410	Warrant Collection Fees (Old Warrants)		15,000
Police Department			
10-530.480	Contingencies		20,000
Dispatch (Communications)			
10-535.480	Contingencies (Radio equipment failure and/or programming)		9,500
Fire Department			
10-540.480	Contingencies (Repairs to the older fire apparatuses)		60,000
Public Works			
10-560-461	Emergency Contingencies		
	Unforeseen Maintenance Issues	20,000	
	Fuel costs over anticipated \$ per gallon	41,840	
	Major HVAC Repairs/Replacements	20,360	
	Major mechanical Repairs	18,800	
	Fleet accident repairs and reconditioning	<u>9,000</u>	110,000

**City of Live Oak
General Fund
Reserve Funded Items
2025/2026 Proposed Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Street Maintenance			
10-562.461	Emergency Contingencies for major street repairs		100,000
Information Technology			
10-685.480	Contingencies		<u>20,000</u>
	Total Reserve Funded Items		<u><u>\$ 2,542,394</u></u>

**City of Live Oak
Asset Replacement Fund
Capital Requests
2025/2026 Proposed Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Police Department			
35-530.586	Vehicles		
	(2) Interceptor utility vehicle (Patrol Unit)	\$ 132,000	
	(1) Unmarked vehicle (CID)	56,000	
35-530.597	Vehicle Equipment		
	(2) Patrol unit equipment and installation	88,000	
	(1) CID unit equipment and installation	<u>6,000</u>	\$ 282,000
Street Maintenance			
35-562.580	Operating Equipment		
	(1) 3/4 ton Vehicles (Replace M2 - 2019) (carry over)		50,000
Parks Maintenance			
35-565.580	Operating Equipment		
	(1) ATV Mule (Replace PK3)		23,000
Stormwater Department			
35-567.580	Operating Equipment		
	(1) 72" Zero Turn Mowers (Replace SW28)		25,000
Fire Department			
35-540.586	Vehicles		
	(1) F350 FD Vehicle (Replace 2016 Chevy 2500)		<u>87,500</u>
	Total Asset Replacement Fund Requests		<u>\$ 467,500</u>

Department/ Account Number	Item Description	Item Cost	Department Cost
Police Department			
11-531.582	Machinery & Equipment		
	Miscellaneous Equipment		\$ 10,000
11-531.583	Safety Equipment		
	Miscellaneous - TBD		20,000
11-531.595	Other Capital		
	Flock LPR Renewal (6)	18,000	
	K-9 to replace Kane	17,500	
	Miscellaneous - TBD	10,000	
	Total Forfeiture Fund Requests		\$ 75,500

**City of Live Oak
Court Technology Fund
Capital Requests
2025/2026 Proposed Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Municipal Court			
15-430.579	Computer Equipment		
	Upgrade PD/Court Audio/Visual System	\$ 44,000	
	Misc software/hardware technology	<u>16,000</u>	<u>\$ 60,000</u>
	Total Court Technology Fund Requests		<u><u>\$ 60,000</u></u>

**City of Live Oak
Court Security Fund
Capital Requests
2025/2026 Proposed Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Municipal Court			
16-430.578	Court Security System Security System Enhancements		<u>\$ 50,000</u>
	Total Court Security Fund Requests		<u><u>\$ 50,000</u></u>

City of Live Oak
Emergency Radio System Fund
Capital Requests
2025/2026 Proposed Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Emergency Radio System Fund			
17-537.574	Communication Equipment		
	Yearly Radio Reprogramming		\$ 2,500
	Total Emergency Radio System Fund Requests		\$ 2,500

City of Live Oak
PEG Fund
Capital Requests
2025/2026 Proposed Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Public, Educational and Governmental Access Channel (PEG) Fund			
18-400.595	Other Capital		
	Audio/Video Equipment for content/streaming		<u>\$ 65,000</u>
	Total PEG Fund Requests		<u><u>\$ 65,000</u></u>

City of Live Oak
Alamo Regional SWAT Fund
Capital Requests
2025/2026 Proposed Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Alamo Regional SWAT Fund			
19-530.583	Safety Equipment		
	(5) AR-15 - Simunition training bolts	\$ 1,750	
19-530.595	Other Capital		
	(1) 836 Technologies CNT Throw Phone (Commander II)	40,000	
	Command Buss/Incident Command repairs	<u>4,000</u>	<u>\$ 45,750</u>
Total Alamo Regional SWAT Fund Requests			<u><u>\$ 45,750</u></u>

**City of Live Oak
Capital Projects Fund
Project Requests
2025/2026 Proposed Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Capital Projects Funds			
46-560.400	Professional Fees		
	Facilities planning	\$ 25,499	
	Lead & Copper regulatory compliance	150,037	
46-560.500	Construction		
	Replace Fire Station roof over truck bays	120,000	
	Rehab traffic signal at Toepperwein & Leafy Hollow	100,000	
	Facility Upgrades	150,000	
	Sewer Line Rehab	837,166	
46-565.400	Professional Fees		
	Clubhouse/pool/bathroom planning/design	10,000	
	Main Park parking lots/driveway rehabilitaion design	50,000	
	Erosion/Beautification Design	405,900	
46-565.500	Constructions - Park Projects		
	Clubhouse/pool/bathroom Construction	480,000	
	Woodcrest Park parking lot rehabilitation construction	228,000	
	Clubhouse/Eagle Scout Road rehabilitation construction	100,000	
	Kayak Launch	112,000	
	Sitework & Professional Services	320,283	
	Sand Volleyball Court	22,394	
46-565.530	Park Buildings & Structures		
	Basketball Pavillion	392,018	
	Picnic Stations - Pool	98,797	
	Picnic Stations - Parks	131,729	
	Gazebo	65,865	
	Fitness Structure	136,999	
46-691.530	Buildings & Structures		
	Modernizing existing monumentation	58,392	
	Pat Booker Triangle Monument Project	123,666	
	Monument signage - RBFCU Property	19,377	
46-692.500	Construction-Streets		
	Sidewalk/Curb/Ramps/Driveways Program	100,000	
	Street Repair Program	250,000	
Total Capital Projects Fund Requests			<u>\$ 4,488,122</u>

City of Live Oak
Utility Development/Renewals and Replacement Fund
Capital Requests
2025/2026 Proposed Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Utilities			
30-560.560	Water/Sewer System Renewal		
	Commercial Meter Replacement Program	\$ 50,000	
	Fire Hydrant Replacements	50,000	
	Emergency Water Well Services	100,000	
	Rehabilitate Town Center Lift Station	75,000	
	Spare 200HP Water Well Motor	30,000	
	Inserta Valves Installed for Isolation Valves	50,000	
	Water Main Values Maintenace Program	<u>75,000</u>	\$ 430,000
30-560.561	Water/Sewer System Extension		
	Unforeseen extensions		50,000
30-560.574	Vehicles/Equipment		
	(1) 3/4 ton single cab 4WD (Replace W-10 2012 3/4 ton)	65,000	
	(1) Mini Excavator (John Deere17P)	<u>40,000</u>	105,000
30-560.578	Office Equipement		
	Backflow Prevention Testing/Tracking Software Annual Fees		5,000
30-560.588	Small Equipment Replacement		
	Miscellaneous Equipment		<u>5,000</u>
	Total Utility Development and R&R Fund Requests		<u>\$ 595,000</u>

City of Live Oak
Economic Development Corporation Fund
Capital Requests
2025/2026 Proposed Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Economic Development Corporation			
Capital Projects			
50-500.581	Water Rights		\$ 600,000
50-500.580	Land (Carry over)		155,000
50-560.595	Unspecified Capital		<u>100,000</u>
Total Economic Development Corporation Fund Requests			<u><u>\$ 855,000</u></u>
Economic Development Corporation			
Cash Support			
50-700.100	TxDot maintenance (Year 2 of 3) to General Fund		24,000
50-700.100	Landscaping maintenance street islands and monuments		38,000
50-700.460	Nine new Park Project initiatives to Capital Project Fund		<u>1,231,234</u>
Total Economic Development Corporation Fund Requests			<u><u>\$ 1,293,234</u></u>



Personnel Information

CITY OF LIVE OAK

2025/26 PROPOSED POSITIONS

Approved Titles	Grade	Min Step	Calculated Midpoint	Max Step
City Manager	37	186,453	235,082	283,710
Assistant City Manager	32	146,091	184,193	222,295
Director of Finance and Administration	30	132,508	167,068	201,628
Director of Public Works	30	132,508	167,068	201,628
Police Chief	30	132,508	167,068	201,628
Fire Chief/Fire Marshal	30	132,508	167,068	201,628
Assistant Director of Public Works	26	109,015	137,447	165,879
Assistant Fire Chief	26	109,015	137,447	165,879
Assistant Police Chief	26	109,015	137,447	165,879
Accounting and Human Resources Manager	21	85,416	107,694	129,971
City Secretary	21	85,416	107,694	129,971
Economic Development & Marketing Manager	21	85,416	107,694	129,971
Deputy Fire Marshal	18	73,786	93,030	112,274
Utilities Supervisor	17	70,272	88,600	106,927
Telecommunications Manager	15	63,738	80,362	96,986
Animal Control Manager	14	60,704	76,536	92,368
Code Enforcement Supervisor	14	60,704	76,536	92,368
Court Administrator	14	60,704	76,536	92,368
Fleet Services Supervisor	14	60,704	76,536	92,368
Human Resources Generalist	14	60,704	76,536	92,368
Parks Supervisor	14	60,704	76,536	92,368
Public Works Project Coordinator	14	60,704	76,536	92,368
Recreation and Special Events Manager	14	60,704	76,536	92,368
Executive Assistant to the City Manager	13	57,813	72,891	87,969
Utilities Crew Leader	13	57,813	72,891	87,969
Executive Assistant	12	55,060	69,420	83,780
Facilities Maintenance Coordinator	12	55,060	69,420	83,780
Victim Advocate and Crime Analyst	12	55,060	69,420	83,780
Crew Leader	11	52,438	66,115	79,791
Telecommunications Officer	11	52,438	66,115	79,791
Property and Evidence Room Technician	10	49,941	62,966	75,991
Accounting and Payroll Specialist	9	47,563	59,968	72,373
Code Enforcement Officer	9	47,563	59,968	72,373
Heavy Equipment Operator	9	47,563	59,968	72,373
Senior Utility Billing Specialist	9	47,563	59,968	72,373
Mechanic	8	45,298	57,113	68,927
Police Records Specialist	8	45,298	57,113	68,927
Utility Billing Specialist	7	43,141	54,393	65,644
Utilities Maintenance Worker	7	43,141	54,393	65,644
Animal Control Officer	6	41,087	51,803	62,518
Deputy Court Clerk	6	41,087	51,803	62,518
Parks Maintenance Worker	5	39,130	49,336	59,541
Streets Maintenance Worker	5	39,130	49,336	59,541
Stormwater Maintenance Worker	5	39,130	49,336	59,541

CITY OF LIVE OAK

2025/26 PROPOSED POSITIONS

Approved Titles	Grade	Min Step	Calculated Midpoint	Max Step
Police Department				
Police Lieutenant	P-4	99,744	112,460	125,175
Police Sergeant	P-3	79,871	95,257	110,642
Patrol Corporal	P-2	73,220	83,703	94,185
Police Officer	P-1	65,432	74,800	84,167
Fire Department				
Fire Captain	F-3	80,314	90,553	100,792
Fire Lieutenant	F-2	68,567	79,486	90,405
Firefighter/EMT	F-1	57,128	68,132	79,136

CITY OF LIVE OAK 2025/26 Proposed Seasonal Employee Pay Plan		
Position	Current Hourly Rate	Proposed Hourly Rate
1st Year Lifeguard	\$ 14.00	\$ 14.50
2nd Year Lifeguard	\$ 15.00	\$ 15.50
Sr. Lifeguard	\$ 16.00	\$ 16.50
Lifeguard - Head Guard	\$ 20.00	\$ 20.00
Incentive Pay - Returning and New Hires		\$ 400.00

CITY OF LIVE OAK

2025/26 PROPOSED CERTIFICATION & INCENTIVE PAY

Certification/License	Monthly
Certified Municipal Clerk (Level II and Level III) Each	\$ 25.00
Professional in Human Resources (PHR) - CP	\$ 25.00
Senior Professional in Human Resources (SPHR) - SCP	\$ 50.00
Intermediate, Advanced or Master Peace Officer Each	\$ 50.00
Intermediate, Advanced or Master Fire Fighter Each	\$ 50.00
Plumbing Inspector	\$ 100.00
Building Inspector	\$ 25.00
ICC Permit Tech	\$ 25.00
HVAC or Electrical License	\$ 40.00
Class A or B Water or Wastewater and Dual Water /Wastewater Each	\$ 30.00
Class C Water or Wastewater	\$ 25.00
Pesticide/Herbicide License	\$ 20.00
Arborist	\$ 25.00
Commercial Drivers License (CDL)	\$ 200.00
Advanced EMT or Higher	\$ 25.00
Fire Inspector	\$ 25.00
Intermediate, Advanced or Master Telecommunications Cert. Each	\$ 25.00

Certification Pay is limited to a maximum of \$150 per month excluding Commercial Drivers License

Incentive Pay	Monthly
On-Call Pay	\$ 75.00
Communications Certified Training Officer (CTO) Pay	\$ 200.00
Police Field Training Officer (FTO) Pay	\$ 200.00
Police Emergency Response Team (ERT) Pay (SWAT)	\$ 50.00
Shift Differential Pay - Night Shift (6 PM - 6 AM)	\$ 100.00
Shift Differential Pay - Swing Shift (12 PM - 12 AM)	\$ 50.00

CITY OF LIVE OAK
2025/26 PROPOSED HOLIDAYS

Date	Holiday
Tuesday, November 11, 2025	Veterans Day
Thursday, November 27, 2025	Thanksgiving Day
Friday, November 28, 2025	Day After Thanksgiving
Wednesday, December 24, 2025	Christmas Eve
Thursday, December 25, 2025	Christmas Day
Thursday, January 1, 2026	New Year's Day
Monday, January 19, 2026	Martin Luther King, Jr. Day
Monday, February 16, 2026	President's Day
Monday, May 25, 2026	Memorial Day
Friday, June 19, 2026	Juneteenth
Friday, July 3, 2026	Independence Day (Observed)
Monday, September 7, 2026	Labor Day