Proposed Code Enforcement office and Building Dept. additional staff proposal

Staff recommendation is 2-part time staff for the Annex

Cost Example:

Full-time Staff 1 – cost $50,379 (at 15.00 per hour)

Part-time (29.75 hr. per week) Staff 1- cost 19,003 (15.00 per hour)

Possibilities: 2 Full time positions

1 Full time staff shared between two depts 40 hours total

2 Part-time staff – 2 at up to 30 hours weekly

Draft1 2026 Budget includes:

1 Part-time Code Receptionist/Secretary

1 Part-time Building Receptionist/Secretary

1 Administration/Public Works Receptionist/Secretary

-Also to reach the 9/30/2026 15.00 minimum wage included in Draft1 are pay increases:

Minimum Wage adjustment for class 1 &2 to 15.00 or 3% COLA all employees

1% merit increase for all employees that have been employed since 10/1/2024

	at 8-5 Cost of proposed 3% & 1%		
any paid 14.55 or less	*to 15.00*		*23,840*
all paid over 14.56		*3%*	*115,055*
for all employed since 10/1/2024		*1%*	*47,734*
			186,629

The Blue Cross Blue Shield rates the City pays for each employee's Health Insurance will increase 3.5% (approximately $31,000) and that increase is included in Draft1.

Other changes as indicated on department pages.

CITY OF LIVE OAK							
Fiscal Year 2025 - 2026							
		2023-2024	Actual	2024-2025		Proposed	
DESCRIPTION	ACCOUNT #	Budget	9/30/2024	Budget		2026 Budget	
Legislative Expenditures							
Salaries Mayor	001-1101-511-11-10	19,379	19,379	19,574		20,200	
Salaries Councilmen	001-1101-511-11-20	82,491	82,490	83,732		85,800	
Phone Compensation	001-1101-511-15-35	7,600	6,195	7,600		7,600	x
Fica Taxes	001-1101-511-21-00	8,000	8,291	7,900		8,200	
Retirement Contri	001-1101-511-22-10	60,000	53,390	61,000		57,900	
Life & Health Insurance	001-1101-511-23-10	21,300	20,776	45,200		52,300	
Workers Compensation	001-1101-511-24-10	300	542	500		200	
Travel & Per Diem	001-1101-511-40-10	18,000	11,636	18,000		20,000	
General Liability	001-1101-511-45-20	3,385	3,459	3,700		3,700	
Election Expense	001-1101-511-48-10	18,000	18,761	-		24,000	
Promotional Activities	001-1101-511-48-20	6,000	5,732	6,500	a	9,000	
Operating Supplies	001-1101-511-52-10	2,000	3,372	2,000		2,000	
Bks Pub Sub & Memberships	001-1101-511-54-10	800	800	800		1,000	
Cap. Outlay Fix. & Furn	001-1101-511-64-21						
Legislative		**247,255**	**234,823**	**256,506**		**291,900**	

CITY OF LIVE OAK						
Fiscal Year 2025 - 2026						
		2023-2024	Actual	2024-2025		Proposed
DESCRIPTION	ACCOUNT #	Budget	9/30/2024	Budget		2026 Budget
Administrative						
Salaries - Regular	001-1201-512-12-10	256,300	235,715	260,704	a	297,600
Salaries - Overtime	001-1201-512-14-10	500	19,729	500		500
Phone Compensation	001-1201-512-15-35	3,700	3,014	3,700		3,700
Fica Taxes	001-1201-512-21-00	19,650	19,374	20,100		22,900
Retirement Contributions	001-1201-512-22-10	70,150	84,526	69,550		77,000
Life & Health Insurance	001-1201-512-23-10	40,000	38,442	47,785		49,500
Workers Compensation	001-1201-512-24-10	3,850	3,792	4,615		4,000
Professionsal Svcs/Legal	001-1201-512-31-10	55,000	30,858	60,000		60,000
Drug Testing	001-1201-512-31-20	350	515	400		400
Misc. Contractual Svcs	001-1201-512-34-10	55,000	12,893	55,000	b	100,000
Contractual PW	001-1201-512-34-41	50,000	55,800	50,000		62,700
Travel & Per Diem	001-1201-512-40-10	4,000	3,142	4,000		4,000
Conferences/Hotel	001-1201-512-40-12	4,500	2,241	4,500		4,500
Phone Expense	001-1201-512-41-10	18,000	15,837	20,000		20,000
Postage	001-1201-512-42-10	4,000	6,010	5,000		5,000
Utilities -Elec, Water	001-1201-512-43-10	45,500	25,357	45,500		45,500
Insurance - Auto	001-1201-512-45-10	3,000	1,604	2,500		2,500
Insurance - General Liability	001-1201-512-45-20	80,175	53,795	80,000		88,300
Maintenance - Equipment	001-1201-512-46-10	5,000	2,562	5,000		5,000
Maintenance - Building	001-1201-512-46-20	18,000	26,904	8,000		8,000
Printing & Binding	001-1201-512-47-10	1,000	-	1,000		1,000
Legal Advertising	001-1201-512-49-20	5,000	7,017	6,000		6,000
Operating Supplies	001-1201-512-52-10	12,000	154,214	14,000		14,000
Fuel - Gas & Oil	001-1201-512-52-11	2,600	1,306	2,600		2,600
Bks Pub Sub & Memberships	001-1201-512-54-10	3,000	1,240	3,000		3,000
Training	001-1201-512-55-10	1,000	50	1,000		1,000
Impv. Bldg	001-1201-512-62-20	6,000	1,577	30,000		-
Impv other than Bldg	001-1201-512-63-11		42,120	75,000	c	85,000
Equipment - Vehicle	001-1201-512-64-24	45,000	-	50,000	d	50,000
Lease Purchase Postage Machine	001-1201-512-64-51	12,000		8,000		1,000
Copier Lease Principal/Interest	001-1201-512-71-12	6,000	3,561	4,600		-
Lease Principal/Interest Vehicle	001-1201-512-71-31	11,000	875	-		0
UT-WRITE OFF	001-1201-512-95-02		125			0
Unfunded Liab. Annual Leave	001-1201-512-99-03	5,000	-	5,000		5,000
Emerg. Preparedness Reserves	001-1201-512-99-05	5,000	-	5,000		5,000
Administrative		**869,275**	**854,195**	**952,054**		**1,034,700**
a. Includes Part time Public Works Secretary						
b. fire assessment study						
c. Lights 90(20), US129 (15) @ $2,200						
d. Replace JL's lease truck						

CITY OF LIVE OAK								
Fiscal Year 2025 - 2026							if Council	
							approves	
		2023-2024	Actual	2024-2025		Proposed	5,000	
DESCRIPTION	ACCOUNT #	Budget	9/30/2024	Budget		2026 Budget	for Jgill	
City Clerk							instead of 3%	
Salaries - Regular	001-1202-512-12-10	96,500	96,361	98,500	a	101,100	104,180	
Salaries - Overtime	001-1202-512-14-10	1,000	517	1,000		1,000	1,000	
Phone Compensation	001-1202-512-15-35	1,280	1,260	1,280		1,280	1,280	
Fica Taxes	001-1202-512-21-00	7,400	7,443	7,500		7,800	7,970	
Retirement Contributions	001-1202-512-22-10	41,400	41,451	42,500		40,700	42,330	
Life & Health	001-1202-512-23-10	20,100	12,826	24,200		24,850	24,850	
Workers Compensation	001-1202-512-24-10	125	124	155		200	220	
Travel & Per Diem	001-1202-512-40-10	1,000	248	1,000		1,000	1,000	
Conferences/Hotel	001-1202-512-40-12	1,800	1,377	2,500		2,500	2,500	
Postage	001-1202-512-42-10	3,000	3,000	3,000		3,000	3,000	
General Liability	001-1202-512-45-20	3,275	3,224	3,400		3,400	3,400	
Maintenance - Software	001-1202-512-46-60	3,300	3,000	4,850		5,000	5,000	
Legal Advertising	001-1202-512-49-20	2,500	10	3,600		2,500	2,500	
Operating Supplies	001-1202-512-52-10	2,000	2,331	2,000		2,000	2,000	
Bks Pub Sub & Memberships	001-1202-512-54-10	10,000	8,981	10,000		8,000	8,000	
Training	001-1202-512-55-10	1,000	-	1,000		500	500	
City Clerk		**195,681**	**182,153**	**206,486**		**204,830**	**209,730**	
a. John Gill will ask Council for a $5,000 raise								

CITY OF LIVE OAK
Fiscal Year 2025 - 2026

DESCRIPTION	ACCOUNT #	2023-2024 Budget	Actual 9/30/2024	2024-2025 Budget	Proposed 2026 Budget
Planning					
Salaries - Regular	001-1205-515-12-10	92,800	83,214	83,600	91,500
Salaries - Overtime	001-1205-515-14-10	0	374	500	500
Phone Compensation	001-1205-515-15-35	2,000	1,800	2,000	2,000
Fica Taxes	001-1205-515-21-00	7,200	5,777	6,460	7,100
Retirement Contributions	001-1205-515-22-10	8,050	11,355	11,580	13,000
Life & Health	001-1205-515-23-10	15,200	12,408	15,200	15,550
Workers Compensation	001-1205-515-24-10	130	1,401	1,260	1,800
Professional Svcs Legal	001-1205-515-31-10	6,000	1,661	6,000	6,000
Misc. Contractual Svcs	001-1205-515-34-10	20,000	8,639	50,000	50,000
Travel & Per Diem	001-1205-515-40-10	700	414	1,000	1,500
Conferences/Hotel	001-1205-515-40-12	1,200	1,258	1,500	2,000
Phone	001-1205-515-41-10	1,000	1,311	1,000	2,000
Utilities -Elec, Water	001-1205-515-43-10	2,000	2,889	2,000	2,000
Insurance - Auto	001-1205-515-45-10		426	600	1,200
Insurance - General Liability	001-1205-515-45-20	2,500	3,425	3,800	3,800
Printing & Binding	001-1205-515-47-10	1,000	1,182	1,500	1,500
Legal Advertising	001-1205-515-49-20	5,000	1,636	6,000	6,000
Operating Supplies	001-1205-515-52-10	3,000	1,863	3,000	3,000
Software	001-1205-515-52-25	2,000	810	2,000	10,000
Bks Pub Sub & Memberships	001-1205-515-54-10	3,000	2,707	4,000	4,000
Training Costs	001-1205-515-55-10	1,000	25	1,000	1,000
Copier Lease Principal	001-1205-512-71-12	2,500	733	800	0
Copier Lease Interest	001-1205-512-72-12	0	181	-	0
Planning		**176,280**	**145,489**	**204,800**	**225,450**

CITY OF LIVE OAK						
Fiscal Year 2025 - 2026						
		2023-2024	Actual	2024-2025		Proposed
DESCRIPTION	ACCOUNT #	Budget	9/30/2024	Budget		2026 Budget
Finance						
Salaries - Regular	001-1301-513-12-10	476,000	433,335	570,000		535,300
Salaries - Overtime	001-1301-513-14-10	8,000	15,541	9,000		10,000
Phone Compensation	001-1301-513-15-35	1,270	1,260	1,270		1,270
Fica Taxes	001-1301-513-21-00	36,000	34,275	43,680		41,200
Retirement Contributions	001-1301-513-22-10	80,000	80,160	96,500		93,500
Life & Health Insurance	001-1301-513-23-10	100,000	73,985	126,510		136,200
Workers Compensation	001-1301-513-24-10	680	555	890		750
Accounting & Auditing	001-1301-513-32-10	69,000	60,700	80,000	a	260,000
Misc. Contractual Svcs.	001-1301-513-34-10	16,000	10,286	16,000	b	80,000
Travel & Per diem	001-1301-513-40-10	500	-	500		500
Conferences/Hotel	001-1301-513-40-12	500	-	500		1,000
Postage	001-1301-513-42-10	28,000	25,086	30,000		35,000
Insurance - General Liability	001-1301-513-45-20	14,400	14,921	16,000		17,300
Maintenance - Equipment	001-1301-513-46-10	4,000	5	4,000		4,000
Maintenance - Software	001-1301-513-46-60	82,000	70,785	87,000		95,000
Printing & Binding	001-1301-513-47-10	6,000	5,340	7,000		8,000
Bank Service Charges	001-1301-513-49-40	6,000	4,966	6,000		65,000
Operating Supplies	001-1301-513-52-10	16,000	13,137	18,000		20,000
Bks Pub Sub & Memberships	001-1301-513-54-10	600	-	600		600
Training Costs	001-1301-513-55-10	1,000		1,000	c	2,500
Capital Mach & Eq.	001-1301-513-62-20	10,000	4,243	-		-
Cap. Outlay Mach Equip.	001-1301-513-64-19	15,000	7,951	15,000	d	20,000
Capital Furnishings	001-1301-513-64-21	1,500	-	15,000	e	20,000
Cap. Outlay Machinery	001-1301-513-64-26	15,000	14,327	-		
Copier Lease Princ- Interest	001-1301-513-72-12	2,680	435	-		-
Finance		**990,130**	**871,293**	**1,144,450**		**1,447,120**

a. Usual audit & actuary cost $80,000 plus possible cost of Council considered policy audit $180,000

b. Additional IT Consultant possible need as Joanne retires $30,000 also Cybersecurity logging contract

c. HR training for Admin Ex. Assistant, Assistant Finance Director, and Payroll clerk

d. IT equipment- PC's, Laptops, printer as needed

e. If needed to replace drive up window (it is aged -replacement parts not available)

CITY OF LIVE OAK								
Fiscal Year 2025 - 2026								
		2023-2024	Actual	2024-2025		Proposed		
DESCRIPTION	ACCOUNT #	Budget	9/30/2024	Budget		2026 Budget		
Protective Inspections (Building Inspections)								
Salaries - Regular	001-1501-524-12-10	114,000	100,642	116,000	a	134,500		
Salaries - Overtime	001-1501-524-14-10	1,000	554	1,000		1,000	x	
Phone Compensation	001-1501-524-15-35	1,260	0	1,260		-	x	
Fica Taxes	001-1501-524-21-00	9,700	7,695	8,860		10,500		
Retirement Contributions	001-1501-524-22-10	17,200	13,751	15,700		19,000		
Life & Health Insurance	001-1501-524-23-10	22,000	7,048	25,390		24,850		
Workers Compensation	001-1501-524-24-10	1,150	1,490	1,620		1,650		
Misc. Contractual Services	001-1501-524-34-10	53,000	9,808	10,000	b	30,000		
Maintenance - Software	001-1501-524-46-60				c	49,000		
Travel & Per Diem	001-1501-524-40-10	500	0	500		750		
Conferences/Hotel	001-1501-524-40-12	1,000	0	5,000		1,500		
Phone	001-1501-524-41-10	1,500	1,050	1,500		1,500		
Utility Services	001-1501-524-43-10	2,000	2,636	2,000		2,800		
Insurance - Auto	001-1501-524-45-10	1,000	501	700		1,250	x	
Insurance - General Liability	001-1501-524-45-20	11,900	11,019	12,000		12,000	x	
Maintenance Equipment	001-1501-524-46-10	2,300	0	2,000		2,000		
Maintenance - Building	001-1501-524-46-20	12,000	2,639	5,000		5,000		
Operating Supples	001-1501-524-52-10	3,500	1,905	3,500	d	4,500		
Fuel - Gas & Oil	001-1501-524-52-11	3,500	1,302	3,500		2,500		
Bks Pub Sub & Memberships	001-1501-524-54-10	500	0	500		1,500		
Training Costs	001-1501-524-55-10	-				1,500		
Improv to Bldgs	001-1501-524-62-20	120,000	33,669	120,000	e	100,000	303 fund	
Captial Machinery & Equipment	001-1501-524-64-20	-		35,000		35,000	303 fund	
Purchase Copier	001-1501-524-64-42	600	968	14,800		-		
Protective Inspections		**379,610**	**196,677**	**386,330**		**442,300**		
a. Additional Part-time Receiptionist/Secretary								
b. Plan Review & SmartGov Additional Training								
c. Software for online permitting								
d. Tablet								
e. Interior/Upstairs Renov/Improv								

]

CITY OF LIVE OAK							
Fiscal Year 2025 - 2026							
		2023-2024	Actual	2024-2025		Proposed	
DESCRIPTION	ACCOUNT #	Budget	9/30/2024	Budget		2026 Budget	
Code Enforcement							
Salaries - Regular	001-1502-524-12-10	45,600	45,958	48,600	a	65,900	
Salaries - Overtime	001-1502-524-14-10	1,000	1,230	1,000		1,000	
Fica Taxes	001-1502-524-21-00	3,500	3,576	3,750		5,160	
Retirement Contributions	001-1502-524-22-10	6,200	6,411	6,600		9,320	
Life & Health	001-1502-524-23-10	11,000	195	12,200		24,850	
Workers Compensation	001-1502-524-24-10	650	913	890		1,100	
Professional Svcs/Legal	001-1502-524-31-10	30,000	4,125	30,000		30,000	
Misc. Contractual Svcs	001-1502-524-34-10	400	23,988	30,000		30,000	
Travel & Per Diem	001-1502-524-40-10	1,130	560	2,000		2,000	
Conferences/Hotel	001-1502-524-40-12	2,600	682	4,000		4,000	
Phone	001-1502-524-41-10	1,400	202	1,400		1,400	
Postage	001-1502-524-42-10	1,000	1,000	2,000		2,000	
Utilities -Elec, Water	001-1502-524-43-10	1,300	-	1,300		1,300	
Insurance - Auto	001-1502-524-45-10	600	255	340		1,300	
Insurance - General Liability	001-1502-524-45-20	1,525	1,556	1,700		1,700	
Maintenance Equipment	001-1502-524-46-10	1,000	-	1,000		1,000	
Operating Supples	001-1502-524-52-10	1,000	1,698	2,000		2,000	
Gas & Oil	001-1502-524-52-11	1,200	90	1,200		1,200	
Bks Pub Sub & Memberships	001-1502-524-54-10	100	177	500		500	
Training	001-1502-524-55-10	1,000	650	3,000		3,000	
Capital Machinery & Equip	001-1502-524-62-40	-		35,000	b	35,000	303
Copier Lease Principal/Interest	001-1502-524-71-12	750	787	800		-	
Leased Copier Interest	001-1502-524-72-12	-	181			-	
Code Enforcement		**112,955**	**94,234**	**189,280**		**223,730**	
a. Plus an additional support position - Part-time receiptionist/Secretary							
b. Truck rebudget if not received by 9/30- 303							
						x	

CITY OF LIVE OAK
Fiscal Year 2025 - 2026

DESCRIPTION	ACCOUNT #	2023-2024 Budget	Actual 9/30/2024	2024-2025 Budget		Proposed 2026 Budget	
Police							
Salaries - Regular	001-2101-521-12-10	1,066,120	990,537	1,153,790	a	1,279,400	
Salaries - Overtime	001-2101-521-14-10	40,000	61,780	50,000	b	55,000	
Incentive Pay	001-2101-521-15-10	8,000	6,080	8,000		8,000	
Other	001-2101-521-15-20	1,500	-	1,500		1,500	
Phone Compensation	001-2101-521-15-35	7,600	4,887	7,600		7,600	
Fica Taxes	001-2101-521-21-00	88,000	83,690	94,240		101,000	
Retirement Contributions	001-2101-521-22-10	351,000	340,329	381,040		442,000	
Life & Health Insurance	001-2101-521-23-10	218,000	171,273	263,870		285,000	
Workers Compensation	001-2101-521-24-10	27,100	25,658	34,500		37,000	
Drug Testing	001-2101-521-31-20	500	206	500		500	
Medical Exp. & Service	001-2101-521-31-25	2,000	1,450	2,000		2,000	
Misc. Contractual Svcs.	001-2101-521-34-10	64,000	41,533	70,000	c	75,000	
Investigations	001-2101-521-35-10	600	65	600		1,000	
Travel & Per Diem	001-2101-521-40-10	1,700	1,066	2,500	d	4,000	
Conferences & Hotel	001-2101-521-40-12	1,800	2,174	2,500	e	4,000	
Phone Expense	001-2101-521-41-10	12,800	7,019	12,800		13,000	
Postage	001-2101-521-42-10	200	32	200		200	
Utilities -Elec, Water	001-2101-521-43-10	12,800	9,759	12,800		12,800	
Insurance - Auto	001-2101-521-45-10	19,900	18,022	23,500		26,100	
Insurance - General Liability	001-2101-521-45.20	44,420	44,462	48,000		48,000	
Maintenance Equipment	001-2101-521-46-10	15,000	16,558	15,000		17,000	
Maintenance Building	001-2101-521-46-20	1,500	431	9,500		1,500	
Printing & Binding	001-2101-521-47-10	2,200	-	2,200		2,200	
Operating Supplies	001-2101-521-52-10	17,000	13,171	17,000		17,000	
Fuel - Gas & Oil	001-2101-521-52-11	72,000	51,247	72,000		72,000	
Uniforms	001-2101-521-52-20	9,000	4,144	9,000		11,000	
Bks Pub Sub & Memberships	001-2101-521-54-10	1,000	643	1,000		1,000	
Training Costs	001-2101-521-55-10	4,500	3,649	5,000		8,000	
Capital - Building	001-2101-521-62-10		1,400	72,000	f	100,000	303 Infrastruce funded
Impv. Building	001-2101-521-62-11	43,000	-	8,000	g	8,000	
Police Mach & Eq Other	001-2101-521-64-20	15,000	2,093	-			
Cap. Outlay M&E Vehicle	001-2101-521-64-23	115,000	110,593	120,000	h	190,000	303 Infrastruce funded
Copier Lease Principal/ Interest	001-2101-521-71-12	2,600	630	-		0	
SBITA Lease Principal	001-2101-521-71-14		7,551	-		9,500	
Copier Lease Interest	001-2101-521-72-12		16	-		0	
SBITA Least Interest	001-2101-521-72-14		2,348	-		1,350	
Police		**2,265,840**	**2,025,686**	**2,500,640**		**2,841,650**	

a. Unfreeze the last frozen position
b. Up about 5,000 if possile to account for more employees
c. To add a couple wifi boxes for patrol and 1 to investigations. Add additional email license for added employee, Axon contract increase this year.
d. & e. Would like to send some officers to classes besides the online training
f. To enclose the drive thru portion and extend the training room, a shower, 2 offices and evidence storage for a vehicle
g. Carpet replacement in the front lobby
h. 3 vehicles and equipment for patrol division, 1 was totaled by insurance for a crash

x

DESCRIPTION	ACCOUNT #	2023-2024 Budget	Actual 9/30/2024	2024-2025 Budget		Proposed 2026 Budget	
Animal Control							
Salaries - Regular	001-2109-529-12-10	42800	36,784	46,180		46,500	
Salaries - Overtime	001-2109-529-14-10	800	2,365	1,200		1,200	
Phone Compensation	001-2109-529-15-35	-		-			
Fica Taxes	001-2109-529-21-00	3,300	2,987	3,650		3,650	
Retirement Contributions	001-2109-529-22-10	5,500	5,319	6,300		6,600	
Life & Health Insurance	001-2109-529-23-10	10,000	9,241	12,200		12,450	
Workers Compensation	001-2109-529-24-10	500	2,513	2,200		500	
Travel & Per Diem	001-2109-529-40-10	-		2,000		2,000	
Phone Exp	001-2109-529-41-10	4,000	2,596	4,000		4,000	
Utilities -Elec, Water	001-2109-529-43-10	15,000	10,887	11,000		11,000	
Insurance - Auto	001-2109-529-45-10	650	756	900		900	
Insurance - General Liability	001-2109-529-45-20	1,400	1,153	2,000		2,000	
Maintenance - Equipment	001-2109-529-46-10	1,200	2,263	2,500		2,500	
Operating Supplies	001-2109-529-52-10	7,000	2,397	7,000		7,000	
Fuel - Gas & Oil	001-2109-529-52-11	3,500	1,538	3,500		3,500	
Uniforms	001-2109-529-52-20	500	224	650		650	
Chemicals	001-2101-529-52-30	300	-	300		300	
Bks Pub Sub & Memberships	001-2109-529-54-10	250	-	250		250	
Training	001-2109-529-55-10	500	-	500		500	
Cap. Outlay Mach. & Equip.	001-2109-529-64-20	35,000	-		a	55,000	
Animal Control		**143,200**	**81,023**	**106,330**		**160,500**	
a. Replacement Truck							

CITY OF LIVE OAK						
Fiscal Year 2025 - 2026						
		2023-2024	Actual	2024-2025		Proposed
DESCRIPTION	ACCOUNT #	Budget	9/30/2024	Budget		2026 Budget
Fire						
Salaries - Regular	001-2201-522-12-10	775,650	722,069	844,000		915,000
Salaries - Overtime	001-2201-522-14-10	65,000	123,440	70,000		70,000
Other Special Pay - Incentive	001-2201-522-15-20	5,300	4,450	6,000		6,000
Fire Safety Inspections	001-2201-522-15-30	5,000	5,500	6,000		6,000
Phone Compensation	001-2201-522-15-35	3,500	4,740	3,500		3,500
Fica Taxes	001-2201-522-21-00	65,000	64,898	65,200		70,500
Fire Retirement Contributions	001-2201-522-22-10	276,500	264,736	279,000		325,000
Fire Pension	001-2201-522-22-20	78,000	73,256	83,000		83,000
Life & Health Insurance	001-2201-522-23-10	145,000	103,256	167,720		173,300
Workers Compensation	001-2201-522-24-10	34,200	30,753	43,300		43,700
Drug Test/Physicals	001-2201-522-31-20	5,250	6,756	6,500		800
Misc. Contractual Svcs.	001-2201-522-34-10	8,400	4,596	8,400		8,400
Travel & Per Diem	001-2201-522-40-10	4,000	-	4,000		4,000
Phone Expense	001-2201-522-41-10	9,345	3,384	9,345		9,345
Utilities -Elec, Water	001-2201-522-43-10	13,650	14,748	17,000		18,000
Insurance - Auto	001-2201-522-45-10	6,500	7,496	9,780		9,780
Insurance - General Liability	001-2201-522-45-20	40,000	39,451	44,000		44,000
Maintenance - Equipment	001-2201-522-46-10	45,000	28,327	45,000	a	100,000
Maintenance - Building	001-2201-522-46-20	15,000	3,469	15,000		15,000
Repair & Maint TS	001-2201-522-46-91		7,965			-
Printing & Binding	001-2201-522-47-10	1,000	-	2,000		2,000
Operating Supplies	001-2201-522-52-10	8,500	9,387	12,000		12,000
Fuel - Gas & Oil	001-2201-522-52-11	12,000	10,525	12,000	b	15,000
Uniforms	001-2201-522-52-20	30,650	14,576	30,000	c	32,000
Fire Tools	001-2201-522-52-35	20,000	19,973	25,000	c	30,000
Bks Pub Sub & Memberships	001-2201-522-54-10	1,500	1,630	1,500		1,500
Training Costs	001-2201-522-55-10	5,000	139	5,000		5,000
Cap Outlay Mach & Equip	001-2201-522-64-20		25,000	6,500		6,500
Cap. Outlay Fix & Furn.	001-2201-522-64-25			45,000		-
Capital - Copier	001-2201-522-64-42			16,000		-
Capital Equip - Tropical Storm	001-2201-522-64-91		65,220	-		-
Copier Lease Principal/ Interest	001-2201-522-71-12	1,200	936	650		-
CAP Copier Lease Interest	001-2201-522-72-12		176			-
Fire		**1,680,145**	**1,660,852**	**1,882,395**		**2,009,325**
a. Older fleet/Escalating Cost						
b. increase in response runs						

CITY OF LIVE OAK						
Fiscal Year 2025 - 2026						
		2023-2024	Actual	2024-2025		Proposed
DESCRIPTION	ACCOUNT #	Budget	9/30/2024	Budget		2026 Budget
Cemetery						
Salaries - Regular	001-3901-539-12-10	115,500	91,161	120,300		125,000
Salaries - Overtime	001-3901-539-14-10	3,000	7,153	4,500		12,000
Fica Taxes	001-3901-539-21-00	8,900	7,567	9,200		9,700
Retirement Contributions	001-3901-539-22-10	16,000	13,400	16,400		17,700
Life & Health Insurance	001-3901-539-23-10	41,300	28,366	47,880		49,700
Workers Compensation	001-3901-539-24-10	6,100	1,697	7,850		2,500
Drug Testing	001-3901-539-31-20	150	-	150		150
Insurance - Auto	001-3901-539-45-10					1,400
Insurance - General Liability	001-3901-539-45-20		1,362	1,600		3,800
Maintenance - Equip.	001-3901-539-46-10	1,600	1,886	3,000		3,000
Storm Repair	001-3901-539-46-91	3,500	343	3,500		3,500
Operating Supplies	001-3901-539-52-10		17,396		a	10,000
Fuel - Gas & Oil	001-3901-539-52-11	14,000	12,872	10,000		10,000
Uniforms	001-3901-539-52-20	8,500	3,039	8,500		8,500
Chemicals	001-3901-539-52-30	2,000	658	-		1,000
Tree Removal	001-3901-539-53-50	1,000	-	1,000		3,000
Land	001-3901-539-61-10	2,000	-	2,000		2,000
Imp. Other Than Building	001-3901-539-63-10	8,000	-	2,000	b	10,000
Cap. Outlay Mach. & Equip.	001-3901-539-64-20	0		30,000	c	30,000
Cap. Outlay Mach. & Equip.	001-3901-539-64-20	0			d	19,000
Cap. Outlay Mach. & Equip.	001-3901-539-64-20				e	60,000
Cemetery		**231,550**	**186,900**	**267,880**		**381,950**
a. 4 weed eaters, 4 edgers, 2 backpack blowers						
b. Water line improvements						
c. Eastside Cemetery Sign						
d. Mower						
e. Truck						

CITY OF LIVE OAK							
Fiscal Year 2025 - 2026							
		2023-2024	Actual	2024-2025		Proposed	
DESCRIPTION	ACCOUNT #	Budget	9/30/2024	Budget		2026 Budget	
Street							
Salaries - Regular	001-4101-541-12-10	316,000	230,285	348,760	a	413,000	will absorb Aux Water
Salaries - Overtime	001-4101-541-14-10	10,000	27,073	12,000		15,000	but over time will not increase
Fica Taxes	001-4101-541-21-00	24,200	20,100	26,280		31,800	staff
Retirement Contributions	001-4101-541-22-10	42,900	38,089	47,400		59,600	
Life & Health Insurance	001-4101-541-23-10	70,000	60,648	104,058		124,350	
Workers Compensation	001-4101-541-24-10	16,100	17,207	22,400		31,100	
Drug Testing	001-4101-541-31-20	150	160	180		180	
Misc. Contractual Svcs.	001-4101-541-34-10	80,000	7,368	80,000		80,000	
Phone Expense	001-4101-541-41-10	2,500	1,584	2,500		2,500	
Utility Services - Elec, Water	001-4101-541-43-10	180,000	150,003	160,000		160,000	
Auto Insurance	001-4101-541-45-10	10,500	18,639	14,400		16,200	
General Liability Ins.	001-4101-541-45-20	16,830	92,815	22,000		22,000	
Maintenance - Equip.	001-4101-541-46-10	85,000		85,000		150,000	
Railroad Crossing Maint.	001-4101-541-46-22	20,000	18,459	20,000		20,000	
Operating Supplies	001-4101-541-52-10	70,000	39,480	70,000	b	60,000	
Fuel - Gas & Oil	001-4101-541-52-11	70,000	45,147	73,000		73,000	
Uniforms	001-4101-541-52-20	2,500	733	2,000		2,000	
Chemicals	001-4101-541-52-30	3,000	-	3,000		3,000	
Street Repair	001-4101-541-53-10	75,000	43,374	75,000	c	75,000	
Street Signs & Paint	001-4101-541-53-20	40,000	13,603	40,000		130,000	
Sidewalks Repair	001-4101-541-53-40	25,000	1,672	25,000		25,000	
Tree Removal	001-4101-541-53-50	15,000	6,200	15,000		15,000	
Training Costs	001-4101-541-55-10	400	-	400		400	
Impv Other Than Build	001-4101-541-63-10	1,000,000	-	500,000	d	500,000	
ADA Sidewalks	001-4101-541-63-19	60,000	-	60,000		60,000	
Repaving	001-4101-541-63-71	0		634,800	e	634,800	
					f	25,000	
Road Impv.	001-4101-541-63-32	0		1,140,000	i	1,000,000	
Road Impv	001-4101-541-63-39	2,000,000	484,249	600,000		0	
Cap. Outlay Mach. & Equip.	001-4101-541-64-20		180,829	36,000	j	30,000	
Cap. Outlay M&E - Truck	001-4101-541-64-24		21,835	45,000	k	38,000	
Cap. Outlay Mach. & Equip.	001-4101-541-64-61				l	25,000	
Cap. Outlay Mach. & Equip. - Truck	001-4101-541-64-61			60,000	m	60,000	
Capital Outlay	001-4101-541-64-25	240,000		90,000	n	40,000	
Vehicle Lease payment (4) - Princ/Int	001-4101-541-71-31	21,000	27,885	35,750		16,750	
Cap. Vehicle Lease Interest	001-4101-541-72-31		4,471				
Total Street		**4,496,080**	**1,566,700**	**4,449,928**		**3,938,680**	

a. Street Dept will absorb 3 Auxillary Water departmen
b. Weed eaters, blowers, edger
c. Street light repairs from storm damage
d. optional if needed -street impv 303 funding
e. SCOP - Hamilton if awarded $1,140,000
f. Hamilton Match 303 funded
g. Possible paving Brown, Broome, Mussey
j Heavy duty tilt trailer (for Skid Steer) and 3 lawn mower trailers
k. 2 lawn mowers
l. ATV/side by side replace old one
m. Truck
n. Truck if not received by 9/30

CITY OF LIVE OAK
Fiscal Year 2025 - 2026

DESCRIPTION	ACCOUNT #	2023-2024 Budget	Actual 9/30/2024	2024-2025 Budget		Proposed 2026 Budget	
Garage							
Contractual PW	001-4901-549-34-41	120,540	120,829	120,540		137,416	
Phone	001-4901-549-41-10	2,600	2,509	2,700		2,700	
Utilities -Elec, Water	001-4901-549-43-10	15,000	7,825	13,000		13,000	
Insurance - Auto	001-4901-549-45-10	1,500	964	2,010		2,010	
Insurance - General Liability	001-4901-549-45-20	3,415	1,609	2,600		2,600	
Maintenance - Equip.	001-4901-549-46-10	3,600	2,629	5,000		5,000	
Maintenance - Building	001-4901-549-46-20	2,000	-	1,000		2,000	
Operating Supplies	001-4901-549-52-10	22,000	23,689	22,000		22,000	
Fuel - Gas & Oil	001-4901-549-52-11	6,000	1,811	6,000		6,000	
Imp to Bldg	001-4901-549-62-20	0	4,866		a	175,000	303 fund
Cap. Outlay Mach. & Equip.	001-4901-549-64-20			11,000	b	11,000	
Cap. Outlay Mach. & Equip.	001-4901-549-64-26	0	3,772	3,000	c	5,000	
Maintenance Garage		**176,655**	**170,503**	**188,850**	**-**	**383,726**	

a. Re-roof garage (possible FEMA and Ins)
b. lean to on mower shed
c. Exhaust fan or pressure washer if needed

CITY OF LIVE OAK							
Fiscal Year 2025 - 2026							
		2023-2024	Actual	2024-2025		Proposed	
DESCRIPTION	ACCOUNT #	Budget	9/30/2024	Budget		2026 Budget	
Mosquito Control							
Salaries	001-6201-562-12-10			35,000		47,884	
Misc. Contr Svcs.	001-6201-562-34-10	30,382	31,134	31,386		52,416	
Insurance - General Liability	001-6201-562-45-20			5,000		2,000	
Equipment Repair & Maint.	001-6201-562-46-20			4,000			
Promotional Activites	001-6201-562-48-20			300			
Operating Supply	001-6201-562-52-10	3,000	-	11,308		4,000	
Training	001-6201-562-55-10	5,511	-	5,000		3,679	
Capital	001-6201-562-64-20					18,000	
Total		**38,893**	**31,134**	**91,994**		**127,979**	State Grant funded
Human Services							
Suwannee Valley 4-C'S	001-6401-564-82-30	7,000	7,000	7,000		7,000	
The ARC N. Fl. Inc.	001-6501-565-82-40	10,750	10,750	10,750		10,750	
Police Athletic League	001-6501-565-82-50	4,000	4,000	6,000		6,000	Requested 8,000
Vivid Visions	001-6601-566-82-60	6,000	6,000	6,000		6,000	
Suw Genealogical Society	001-6601-566-82-82	2,500	2,500	2,500		2,500	Requested 2,500
Total		**30,250**	**30,250**	**32,250**		**32,250**	
Recreation							
J.Hale/Park	001-7201-572-63-25	50,000	-	50,000		100,000	303 Fund
Recreation Department	001-7201-572-81-10	231,023	231,023	231,023		231,023	
Friends of Heritage Park	001-7201-572-81-25	15,000	15,000	15,000		15,000	
Historical Society	001-7301-573-82-70	2,000	2,000	2,000		2,000	
Historical Society additional	001-7301-573-82-71	8,000	8,000	8,000		6,000	reduced request
Freedom Festival	001-7401-574-48-32	10,000	10,000	10,000		10,000	
Recreation		**316,023**	**266,023**	**316,023**		**364,023**	
Transfer to CRA							
Interfund Transfer Tiff (CRA)	001-8101-581-91-23	360,000	371,475	400,000		450,000	
TOTAL		**360,000**	**371,475**	**400,000**		**450,000**	

CITY OF LIVE OAK							
Fiscal Year 2025 - 2026							
		2023-2024	Actual	2024-2025		Proposed	
DESCRIPTION	ACCOUNT #	Budget	9/30/2024	Budget		2026 Budget	
Water Distribution		2023-2024	Actual			Proposed	
DESCRIPTION	ACCOUNT #	Budget	9/30/2024	2025 Budget		2026 Budget	
Physical Environment: Water Distribution							
Physicals	401-3301-533-31-21						
Training	401-3301-533-31-30						
Program Maint. & Contracts	401-3301-533-34-30	8,000	6,902	295,000		10,000	
Contractual PW	401-3301-533-34-41	400,000	400,080	400,000		456,000	
Travel & Per Diem	401-3301-533-40-10					2,000	
Phone Expense	401-3301-533-41-10	12,000	10,900	12,000		12,000	
Postage	401-3301-533-42-10	250	-	250		250	
Utilities -Elec,Water	401-3301-533-43-10	10,500	8,097	10,000		10,000	
Rental Building						70,000	
Ins. Auto	401-3301-533-45-10	6,000	4,826	6,300		8,450	
Ins. General Liab	401-3301-533-45-20	7,000	10,606	12,000		12,000	
Maintenance - Equip	401-3301-533-46-10	20,000	13,228	25,000		30,000	
Maintenance - Building	401-3301-533-46-20	800	616	800		800	
System Repair	401-3301-533-46-40	40,000	45,252	40,000		150,000	
Fire Hydrant Replacement	401-3301-533-46-42	25,000		30,000		50,000	
Testing	401-3301-533-46-50	800	554	500		1,800	
Bad Debt	401-3301-533-49-30	0	10,000			2,000	
Operating Supplies	401-3301-533-52-10	80,000	51,207	100,000		125,000	
Fuel - Gas & Oil	401-3301-533-52-11	40,000	22,439	40,000		35,000	
Hydrant Replacement	401-3301-533-52-21		28,924			50,000	
Meters	401-3301-533-52-22	30,000	2,678	30,000		10,000	
Bks Pub Sub & Memberships	401-3301-533-54-10		253			500	
Depreciation	401-3301-533-59-10	80,000	336,225	262,000		312	
Land	401-3301-533-61-10			50,000		50,000	If needed for well
Water Loop Leg. Approp.grant	401-3301-533-63-10	304,000		270,000		-	
68th Water Impv	401-3301-533-63-16	0		72,500		72,500	
System Improv-Upgrade Water Lines City	401-3301-533-63-36	150,000		150,000		150,000	
Irvin & Scriven Water Line rehabilitation	401-3301-533-63-37	0		1,688,000		400,000	balance of Irvin & Scriven (ARPA)
Ruby &Main Water Line rehabilitation	401-3301-533-63-43	1,025,000		1,400,000		600,000	Addt'l residents upgrade line -Reserve funds
Louis,Lincoln,Taylor	401-3301-533-63-55	1,300,000		1,400,000		-	
Demorest Water impv						185,000	(Reserve funded)
Meter Replacement Impv (AMR)	401-3301-533-63-66	400,000		-		90,000	
infrastructure CRA	401-3301-533-63-37	0		-		80,000	Wa Main Suw Pack-CRA funded
Upgrade Wa -possible Duval	401-3301-533-63-58	400,000		500,000		500,000	303 Funded

CITY OF LIVE OAK							
Fiscal Year 2025 - 2026							
		2023-2024	Actual	2024-2025		Proposed	
DESCRIPTION	ACCOUNT #	Budget	9/30/2024	Budget		2026 Budget	
Mach & Equip - Trucks	401-3301-533-64-63	0		64,000		64,000	
Mach & Eq-	401-3301-533-64-24	0		68,000		-	
Mach & Equip	401-3301-533-64-26	0		20,000		40,000	Meter reader truck
Mach & Equip	401-3301-533-64-20	70,000		20,000	a	30,000	
Lease Copier prin/int	401-3301-533-71-12	2,000	250	-		50	
Lease Pymt Vehicle	401-3301-533-71-40	7,500		14,700		2,500	
Total Water Distribution		**4,418,850**	**954,129**	**6,981,050**		**3,300,162**	
Physical Environment: Water Plant (Operations)		2023-2024	Actual			Proposed	
		Budget	9/30/2024	2025 Budget		2026 Budget	
Contracts Program Maint	401-3302-533-34-20	56,000	15,185	40,000		60,000	
Contract OMI Plants	401-3302-533-34-40	544,813	544,812	552,968		561,278	OMI with 1.5% increase
Engineering Consultant	401-3302-533-31-19						
Phone	401-3302-533-41-10					1,000	
Utiliies- Elec, Water	401-3302-533-43-11	72,000	62,400	72,000		72,000	
Ins. General Liab	401-3302-533-45-20	16,000	14,606	16,000		16,000	
Equipment Maintenance-OMI	401-3302-533-46-11	10,000	638	10,000		10,000	
System Repair	401-3302-533-46-40	25,000	6,492	25,000		25,000	
Eq. Maint. Plant	401-3302-533-46-46	35,000	11,484	35,000		35,000	
Supplies	401-3302-533-52-10	0	50			300	
Fuel - Gas & Oil	401-3302-533-52-11	2,000	3,866	4,000		4,000	
Plant Chemicals	401-3302-533-52-31	40,000	51,158	40,000		50,000	
Plant Impv. Other than Bldg	401-3302-533-63-11	25,000	-	28,000		25,000	
Capital Outlay -Well 11 rehab	401-3302-533-63-10	0		300,000	b	150,000	CDBG -if awarded environmental start
Capital Outlay Mach & Equip	401-3302-533-64-20						**2.5mil total**
		825,813	**710,691**	**1,122,968**		**1,009,578**	
Water Auxillary							
Salaries - Regular	401-3306-536-12-10	122,600	72,337	118,000		-	personnel will be absorbed Streets
Salaries - Overtime	401-3306-536-14-10	5,000	8,125	4,000		-	
Fica	401-3306-536-21-00	9,600	6,182	9,200		-	
Pension Expense	401-3306-536.21-10		516			-	
Retirement	401-3306-536-22-10	16,800	11,030	16,100		-	
Live & Health Ins	401-3306-536-23-10	30,000	16,382	35,900		-	

CITY OF LIVE OAK

Fiscal Year 2025 - 2026

DESCRIPTION	ACCOUNT #	2023-2024 Budget	Actual 9/30/2024	2024-2025 Budget	Proposed 2026 Budget
OPEB and LT Expense	401-3306-536.23-11		8,168		-
Workers Comp	401-3306-536-24-10	6,200	3,452	7,500	-
Drug Testing	401-3306-536-31-20	300	-	150	-
Phone	401-3306-536-41-10		323		-
Insurance - General Liability	401-3306-536-45-20			3,500	-
Equip Maint.	401-3306-536-46-20				-
Operating Supplies	401-3306-536-52-10	6,000	2,769	15,000	-
Fuel - Gas & Oil	401-3306-536-52-11	10,000	-	10,000	-
		206,500	**129,284**	**219,350**	**-**
Water Total Expense		**5,451,163**	**1,794,104**	**8,323,368**	**4,309,740**
Debt Service					
Lease Principal	401-3301-533-71-40	0			
SRF DW610210 Principle	401-3302-533-71-42	24,460	-	25,127	26,000
SRF DW610211 Principle	401-3302-533-71-43	22,141	-	22,722	23,500
SRF DW610210 Interest	401-3302-533-72-42	5,270	5,188	4,603	4,000
SRF DW610211 Interest	401-3302-533-72-43	4,579	4,507	3,997	3,500
		56,450	**9,695**	**56,449**	**57,000**
Interfund Transfer					
Interfund Transfer	401-8101-581-91-10	356,921	-	395,000	
Total Transfer/Reserve		**356,921**	**-**	**395,000**	**395,000**
Total Water Distribution		**5,864,534**	**1,803,799**	**8,774,817**	**4,761,740**
Water Revenue		6,058,000	3,298,184	8,893,354	4,187,497
Water Expenses		(5,864,534)	(1,803,799)	(8,774,817)	(4,761,740)

a. 2 mud pumps 3" + 2 mud pumps 4" + 2 cable pullers + 1 locator

b. If awarded CDBG Well - 2.5mil (most 2027)

CITY OF LIVE OAK
Fiscal Year 2025 - 2026

		2023-2024	Actual	2024-2025	Proposed	
Sewer Collections		2023-2024	Actual	Proposed	Proposed	
		Budget	9/30/2024	2025 Budget	2026 Budget	
Phone Expense	401-3501-535-41-10				2,500	
Insurance - Auto	401-3501-535-45-10	4,200	4,922	6,500	8,000	
Insurance - General Liability	401-3501-535-45-20	10,000	9,571	12,000	12,000	
Repair & Maint. Trop. Stm	401-3501-535-46-91		23,427			
Bad Debt Expense	401-3501-535-49-30	0	10,000	2,000	2,000	
Operating Supplies	401-3501-535-52-10	80,000	39,246	80,000	80,000	
Software	401-3501-535-52-25				5,000	Scada upgrades
Line/Lift Stations Upgrades	401-3501-535-63-67	80,000		80,000	125,000	upgrade electrical for generator
Impv other than bldg-Walmart LS	401-3501-535-63-77	150,000			559,365	RIF DO308
68th Terrace Sewer improv	401-3301-533-63-16			528,500	528,500	RIF DO288
LO Reuse-Septic to Sewer	401-3501-533-63-46	3,000,000		6,050,000	1,251,500	Fed Grant SRWMD
Other than Bldg - Project Overages	401-3501-535-63-10	400,000		600,000	200,000	303-Septic Sewer or RIF?
Pumping St. Impv -	401-3501-535-6			30,000	30,000	SCADA - LS
Pumping St. Impv	401-3501-535-62-21				200,000	applied RIF 8M
Impv. Sewer line	401-3501-535-63-51	0			600,000	N of Brown to Winderweedle
Equipment - Truck Vac	401-3501-535-64-63	0		112,000	650,000	large Vac-truck
Mach Equipment	401-3501-535-64-24	0			19,000	mower
Total Sewer/Collections		**5,183,700**	**2,061,604**	**9,175,200**	**6,129,395**	
		2023-2024	Actual	Proposed	Proposed	
		Budget	9/30/2024	2025 Budget	2026 Budget	
Sewer/Plant (Operations)						
Other Contractual	401-3502-535-34-10	30,000	6,982	30,000	30,000	
Contract OMI Plants	401-3502-535-34-40	479,436	479,436	486,627	493,927	OMI with 1.5% increase
Petroleum Tank Liability	401-3502-535-45-40	900	-	900	900	
Insurance - Auto	401-3502-535-45-10	1,100	1,125	2,000	2,000	
Insurance - General Liability	401-3502-535-45-20	70,000	64,154	70,000	70,000	
Maintenance - System	401-3502-535-46-40	100,000	41,328	100,000	130,000	
Operating Supplies	401-3502-535-52-10	40,000	9,563	40,000	40,000	
Fuel - Gas & Oil	401-3502-535-52-11	5,000	3,322	5,000	5,000	
Chemicals (Plant)	401-3502-535-52-31	140,000	171,933	150,000	170,000	
Sewer Improvement	401-3502-535-63-80	9,934		-	120,000	Suw pack main inpv (CRA funded)
Plant Improvement	401-3502-535-63-11	90,000		-	20,000	grit pump
Impv. Other than Bldgs	401-3502-535-63-50	90,000				
Sprayfield Distr Repl - Rehab	401-3502-535-63-64	0		100,000	200,000	redrill monitoring well
Impv. Other than Bldgs - Plant Imprv	401-3502-535-63-60	12,100		15,000	-	
Capital Outlay Mach & Equip-Plant	401-3502-535-64-22	0		70,000	70,000	Truck to replace lease
		1,693,470	**981,741**	**1,559,527**	**2,126,827**	
Debt Service						

CITY OF LIVE OAK
Fiscal Year 2025 - 2026

		2023-2024	Actual	2024-2025	Proposed
Loan Principal	401-3501-535-71-20				
Loan 66206P Princ	401-3502-535-71-50	51648	$ -	52,558	53,500
Loan 662080 Princ	401-3502-535-71-60	180555	$ -	184,001	188,000
SSES Loan 610201 Princ	401-3501-535-71-72	8218		8,382	8,600
SSES Loan 610200 Princ	401-3501-535-71-73	75529		77,027	79,000
Cap Vehicle Lease Interest	401-3502-535.72-31		$ 1,587.00		
Loan 66206P Int	401-3502-535-72-50	4000	$ 2,942.00	3,084	2,200
Loan 662080 Int	401-3502-535-72-60	15110	$ 15,108.00	11,661	8,200
SRL SSES 610201 Int	401-3501-535-72-72	1169	$ 1,135.00	1,005	900
SRL SSES 610200 Int	401-3501-535-72-73	10707	$ 10,396.00	9,209	7,800
SRL SSES 610220 Int	401-3501-535-72-76	17441	$ 17,351.00	15,467	13,500
Loss On Disposal F/A	401-3501-535-95-01				
Total		**481,468**	**$ 48,519.00**	**484,210**	**476,800**
Interfund Transfer					
Interfund Transfer	401-8101-581-91-10	249608		250,000	
Total Sewer		**7,608,246**	**3,091,864**	**11,468,937**	**9,053,022**

CITY OF LIVE OAK							
Fiscal Year 2025 - 2026							
		2023-2024	Actual	2024-2025		Proposed	
DESCRIPTION	ACCOUNT #	Budget	9/30/2024	Budget		2026 Budget	
		2023-2024	Actual	Proposed		Proposed	
DESCRIPTION	ACCOUNT #	Budget	9/30/2024	2025 Budget		2026 Budget	
Prison Water							
Program Maint	401-3303-533-34-30	18,000	18,245	18,000		20,000	
Contract OMI Plants	401-3303-533-34-40	65,379	65,378	66,359		67,354	OMI with 1.5% increase
Phone	401-3303-533-41-10	1,100	797	1,100		2,500	
Utilities- Elec, Water	401-3303-533-43-11	45,000	37,706	45,000		50,000	
Insurance - General Liability	401-3303-533-45-20	22,725	19,031	22,725		22,725	
Petroleum Tank Liability	401-3303-533-45-40	2,500	1,749	2,500		2,500	
Maintenance Equip	401-3303-533-46-11	20,000	42,732	20,000		25,000	
Operating Supplies	401-3303-533-52-10	0		10,000		10,000	
Meter replacement	401-3303-533-46-30						
Fuel - Gas & Oil	401-3303-533-52-11	4,000	-	4,000		4,000	
Wtr Plant Chemicals	401-3303-533-52-31	10,000	18,346	20,000		20,000	
Improvement Other than Bldg	401-3303-533-63-10	8,000	-	22,000	a	22,000	
Meters	401-3303-533-63-10				b	50,000	
Capital Outlay Water Improvements	401-3303-533-63-41	0			c	15,000	
Capital Outlay Water Plant	401-3303-533-63-41						
Total Water Plant SCI		**196,704**	**203,984**	**231,684**		**311,079**	
		2023-2024	Actual	Proposed		Proposed	
DESCRIPTION	ACCOUNT #	Budget	9/30/2024	2025 Budget		2026 Budget	
Prison Sewer							
Contractual PW	401-3506-536-34-41	48,000	48,000	48,000		54,720	
Utilities (Elec, Water)	401-3506-536-43-10	500	152	500		500	
General Liab	401-3506-536-45-20	3,500	1,862	3,500		3,500	
System Repair & Maint	401-3506-536-46-40	85,000	36,734	120,000	d	120,000	
Operating Supplies	401-3506-536-52-10	5,000	-	5,000		5,000	
Fuel - Oil & Gas	401-3506-536-52-11	4,000	-	4,000		4,000	
Chemicals	401-3506-536-52-30	5,000	-	5,000		5,000	
Capital Impv	401-3506-536-63-10			60,000	e	60,000	
SCI Water Scada impv	401-3506-536-63-11	15,000	-	7,000		7,000	
Total Sewer		**166,000**	**86,748**	**253,000**		**259,720**	
Debt Service							
SRL WWTPII 662110 Princ	401-3506-536-71-75	13500	-	13,754		14,300	
SRL WWTPII 662111 Princ	401-3506-536-71-71	315706	-	321,963		329,000	
SRL WWTP 662110 Int	401-3506-536-72-75	1807	1,755	1,554		1,300	
SRL WWTP 662111 Int	401-3506-536-72-71	123043	121,170	116,786		111,000	
Total		**454,056**	**122,925**	**454,057**		**455,600**	

CITY OF LIVE OAK								
Fiscal Year 2025 - 2026								
		2023-2024	Actual	2024-2025		Proposed		
DESCRIPTION	ACCOUNT #	Budget	9/30/2024	Budget		2026 Budget		
Interfund Transfer								
Interfund Transfer	401-8101-581-91-10	214934		166,621		79,958		
Total Transfer/Reserve		**214,934**	**0**	**166,621**		**79,958**		
Total Prison		**1,031,694**	**413,657**	**1,105,362**		**1,106,357**		
a. Computer for L-Shaft Pump								
b. Meters or other Impv plants								
c. Replace Well 8 shelter from Storm								
d. Lift Station Pump - need to budget & procure								
e. Impv. If needed at SCI LS								

CITY OF LIVE OAK
Fiscal Year 2025 - 2026

DESCRIPTION	ACCOUNT #	2023-2024 Budget	Actual 9/30/2024	2024-2025 Budget		Proposed 2026 Budget	
		2023-2024 Budget	Actual 9/30/2024	Proposed 2025 Budget		Proposed 2026 Budget	
Stormwater Expense							
Engineering	441-3801-538-31-19						
Misc. Contractual Svcs	441-3801-538-34-10	37,154	6,213	35,000		40,000	
FINAL OMI PW	441-3801-538-34-11						
Contractual PW	441-3801-538-34-41	31,410	31,410	31,410		35,807	
Rental & Lease Equip.	441-3801-538-44-10						
Insurance - General Liability	441-3801-538-45-20	100	2,435	2,600		2,300	
Systems Repair & Maintenance	441-3801-538-46-40	2,000	15,689	5,000		5,000	
TS Debby Operating Supplies	441-3801-538-52-91					-	
Operating Supplies	441-3801-538-52-10	8,000	2,665	10,508		10,414	
Operating Supplies - TS	441-3801-538.52-92		8,781				
Depreciation	441-3801-538-59-10	20,000	105,864	35,000		52,000	
Land	441-3801-538-61-10						
Plant Systems Improvement	441-3801-538-63-60	100,000	-	1,000		1,000	
Capital Impv	441-3801-538-63-12			856,400		-	
Stormwater Impv.	441-3801-538-63-81			530,000		-	
Impv. OTB Haines	441-3801-538-63-78	440,000	-	50,000		-	
Impv.OTB McNulty drain	441-3801-538-63-40						
Impv. OTB -Drainwells FDOT TAP	441-3801-538-63-10	1,000,000	-	1,500,000		100,000	requested $ from FDOT for Const TAP - will offset with GRANT Federal
Impv. OTB -Drainwell Houston	441-3801-538-63-40	220,000	-	120,000		-	
Impv. OTB -Drainwell Irvin	441-3801-538-63-45	260,000	-	100,000		-	
IMPV -Drainwells	441-3801-538-63-12	0					
FA Mach & Equip	441-3801-538-64-20					-	
Total Department		**2,118,664**	**173,057**	**3,276,918**		**246,521**	
Debt Service							
LoanPrincipal SW662070	441-3801-538-71-70	29,720	-	30,347		30,347	
LoanPrincipal SW66207P	441-3801-538-71-74	6,605	-	6,725		6,725	
Loan Interest SW662070	441-3801-538-72-70	4,501	4,408	3,876		3,876	
Loan Interest SW66207P	441-3801-538-72-74	854	606	734		734	
		41,680	**5,014**	**41,682**		**41,679**	
Interfund Transfer							
Interfund Transfer	441-8101-581-91-10	38,928	38,928	38,000		12,000	
Capital Reserve	441-8801-581-95-10						
Total Transfers		**38,928**	**38,928**	**38,000**		**12,000**	
Total Stormwater Expenditure		**2,199,272**	**216,999**	**3,356,600**		**300,200**	
Total Revenue		2,003,554	1,002,609	3,356,600		300,200	
Total Exp.		2,199,272	216,999	3,356,600		300,200	

CITY OF LIVE OAK
Fiscal Year 2025 - 2026

DESCRIPTION	ACCOUNT #	2023-2024 Budget	Actual 9/30/2024	2024-2025 Budget	Proposed 2026 Budget	
DESCRIPTION	ACCOUNT #	2023-2024 Budget	Actual 9/30/2024	Proposed 2025 Budget	Proposed 2026 Budget	
Gas Dept.						
Survey & Inspection	451-3201-532-31-40	15,000	7,673	15,000	15,000	
Contractual Other	451-3201-532-34-10	5,000	104	5,000	5,000	
Contract PW	451-3201-532-34-41	205,550	205,550	205,550	234,327	
Utilities- Elec, Water	451-3201-532-43-10	4,000	3,059	4,000	4,000	
Insurance - Auto	451-3201-532-45-10	2,000	2,199	2,900	7,800	
Insurance - General Liability	451-3201-532-45-20	4,000	1,324	4,000	4,000	
Maintenance - Equipment	451-3201-532-46-10	10,000	4,422	10,000	30,000	
Maintenance - Building	451-3201-532-46-20	1,500	33	1,000	1,000	
Meter Repair/Replacement	451-3201-532-46-30	25,000	18,467	25,000	10,000	
System Repair	451-3201-532-46-40	25,000	4,003	25,000	30,000	
Promotional-incentives	451-3201-532-48-20	8,222	779	-		
Natural Gas	451-3201-532-49-10	750,000	351,421	756,500	756,500	
Bad Debt Expense	451-3201-532-49-30	1,000	1,000	1,000	1,000	
Tax Liability	451-3201-532-49-50	20,000	18,210	20,000	20,000	
Operating Supplies	451-3201-532-52-10	30,000	20,219	30,000	40,000	
Fuel - Gas & Oil	451-3201-532-52-11	12,000	10,910	12,000	12,000	
Software	451-3201-532-52-25			-	5,000	
Depreciation	451-3201-532-59-10	40,000	53,963	52,410	52,410	
Impv. OTB Infrastr (gas line ext)	451-3201-532-63-33	200,000	-	212,627	20,000	service line Suw Pack (CRA funded
Impv. OTB - Anoide bed replacement	451-3201-532-63-47	2,500	-	123,498	123,498	PHSMA grant impv
	451-3201-532-63-47				65,000	additional rectifier 303 funded
Capital Outlay Equipment - Meters	451-3201-532-64-10	18,478	-	20,000	50,000	AMR meter replacement 303 funding
Cap Outlay Mach & Equip	451-3201-532-64-20	5,000	-	9,000	3,500	foot pump
Cap Outlay Mach & Equip	451-3201-532-64-20				30,000	GIS maping if grant funded
Cap Outlay Mach & Equip	451-3201-532-64-20				10,000	D-tech odorizer machine
Total Department		**1,384,250**	**705,088**	**1,534,485**	**1,530,035**	
Interfund Transfer						
Interfund Transfer	451-8101-581-91-10	131,120	131,120	135,000	25,000	
Total Exp.		**1,515,370**	**836,208**	**1,669,485**	**1,555,035**	

DESCRIPTION	ACCOUNT #	2023-2024 Budget	Actual 9/30/2024	Proposed 2025 Budget		Proposed 2026 Budget	
Sanitation							
Salaries - Regular	461-3401-534-12-10	242,800	248,870	239,000		251,500	
Salaries - Overtime	461-3401-534-14-10	8,000	15,614	8,000		8,000	
Fica/Med Taxes	461-3401-534-21-00	18,600	20,137	18,500		19,500	
Pension L-term FRS	461-3401-534-21-10	1,000	1,524	10,000		10,000	
Retirement	461-3401-534-22-10	33,000	32,585	32,700		35,500	
Health Insurance	461-3401-534-23-10	66,000	62,880	73,260		74,400	
OPEB Liability	461-3401-534-23-11		16,094	xxx		1,000	
Worker's Compensation	461-3401-534-24-10	9,000	13,962	11,000		10,600	
Drug Testing	461-3401-534-31-20	120	50	120		120	
Misc. Contractual	461-3401-534-34-10	15,000	-	-			
Phone Expense	461-3401-534-41-10	700	-	500		500	
rentals	461-3401-534-44-10	-		-			
Insurance - Auto	461-3401-534-45-10	10,500	6,620	10,500		14,500	
Insurance - General Liability	461-3401-534-45-20	8,800	8,711	10,000		10,000	
Maintenance - Equipment	461-3401-534-46-10	90,000	32,187	40,000		50,000	
Bad Debt Expenses	461-3401-534.49-30		4,000			2,000	
Landfill charges	461-3401-534-49-60	575,000	491,778	500,000		500,000	
Operating Supplies	461-3401-534-52-10	88,000	28,307	90,000		90,000	
Gas & Oil	461-3401-534-52-11	90,000	56,764	80,000		80,000	
Garbage Cans	461-3401-534-52-15			200,000		35,000	612 * $56 c
Uniform	461-3401-534-52-20	2,500	483	-			cans
Depreciation	461-3401-534-59-10	55,000	128,576	67,000		67,000	
Capital truck	461-3401-534-64-20	350,000	-	-			
Capital/ Equipment	461-3401-534-64-64			-	a	25,000	
Loss on FA	461-3401-534-95-01		64,382				
Total		**1,664,020**	**1,233,524**	**1,390,580**		**1,284,620**	
Interfund Transfer							
Interfund Transfer	461-8101-581-91-10	278,630	278,630	316,061			
Capital Reserve	461-3401-534-95-10	21,000		23,759			
Total		**299,630**	**278,630**	**339,820**		**0**	
Total Expense		**1,963,650**	**1,512,154**	**1,730,400**		**1,284,620**	
Total Revenue		1,942,650	1,700,650	1,730,400		1,730,400	
Total Exp.		1,963,650	1,512,154	1,730,400		1,284,620	

a. Tippers to be added to the garbage truck to lift garbage cans for empty