

CITY OF LIVE OAK, FLORIDA  
Items **NOT** Included in the FY 2026-2027 Budget

| <i>Agency</i>                           | <i>Fund</i> | <i>Description/Comments</i>                   | <i>Requested<br/>Amount</i> | <i>Approved<br/>Amount</i> |
|-----------------------------------------|-------------|-----------------------------------------------|-----------------------------|----------------------------|
| North Central Regional Planning Council | 001         | Membership Dues                               | \$ 2,115                    |                            |
| Suwannee Valley Community               |             | serves low-income families through Head Start |                             |                            |
| Coordinated Child Care (SV4Cs)          | 001         | programs at two centers                       | \$ 7,000                    |                            |
| Friends of Heritage Park                | 001         |                                               | \$ 15,000                   |                            |
| Suwannee Valley Geneology Society       | 001         |                                               | \$ 2,500                    |                            |
| Suwannee County Historical Commission   | 001         |                                               | \$ 8,000                    |                            |
| Suwannee County Police Athletic League  | 001         | increase of \$2,000 from prior year           | \$ 10,000                   |                            |
| The ARC of North Florida                | 001         |                                               | \$ 10,750                   |                            |
| Vivid Visions                           | 001         |                                               | \$ 6,000                    |                            |
|                                         |             |                                               | <b>\$ 61,365</b>            |                            |

| <i>Department</i>                 | <i>Fund</i> | <i>Description/Comments</i>                                                                                           | <i>Requested<br/>Amount</i> | <i>Approved<br/>Amount</i> |
|-----------------------------------|-------------|-----------------------------------------------------------------------------------------------------------------------|-----------------------------|----------------------------|
| Fire                              |             | Add 3 shift staff (Firefighter/EMT + benefits), understaffed/increased call volume -- possibly add all                |                             |                            |
|                                   | 001         | 3 or 1 per year; Promote an existing Firefighter to Senior for leadership direction (2 shifts with no leadership)     | \$ 300,000                  |                            |
|                                   | 001         | ESO and SmartCop Software                                                                                             | \$ 15,000                   |                            |
|                                   |             | Sparky "mascot" suit and fire safety/prevention                                                                       |                             |                            |
|                                   | 001         | materials                                                                                                             | \$ 5,000                    |                            |
|                                   | 001         | Professional development training                                                                                     | \$ 6,000                    |                            |
|                                   | 001         | Replace damaged flooring                                                                                              | \$ 45,000                   |                            |
|                                   |             | UTV with installed fire supression unit and wench / Trainingdoor prop from FireHouse Innov (grant paid for equipment) | \$ 55,000                   |                            |
|                                   |             |                                                                                                                       | <b>\$ 426,000</b>           |                            |
| Police                            | 001         | Building Expansion (enclosing drive-thru)                                                                             | \$ 120,000                  |                            |
|                                   |             | Capital - 2 Patrol Vehicles (replacements completely                                                                  |                             |                            |
|                                   | 001         | out-fitted)                                                                                                           | \$ 140,000                  |                            |
|                                   | 001         | Bldg Impv - Office Flooring Connecting to Lobby                                                                       | \$ 6,000                    |                            |
|                                   |             |                                                                                                                       | <b>\$ 266,000</b>           |                            |
| Finance                           | 001         | Upgrade NaviLine software                                                                                             | \$ 111,000                  |                            |
|                                   | 001         | IT equipment - 2 Servers (Core System & DMS)                                                                          | \$ 50,000                   |                            |
|                                   |             |                                                                                                                       | <b>\$ 161,000</b>           |                            |
| Planning                          | 001         | Full-time Receptionist (50%)                                                                                          | \$ 25,592                   |                            |
| Protective Inspections (Building) | 001         | Plan Review & Click-to-Gov Training                                                                                   | \$ 20,000                   |                            |
|                                   |             | Upgrade Software for Online Permitting (Statutory                                                                     |                             |                            |
|                                   | 001         | Requirements)                                                                                                         | \$ 50,000                   |                            |
|                                   | 001         | Interior/Upstairs Renov/Improv                                                                                        | \$ 50,000                   |                            |
|                                   | 001         | Full-time Receptionist (50%)                                                                                          | \$ 25,592                   |                            |
|                                   |             |                                                                                                                       | <b>\$ 145,592</b>           |                            |

# Items **NOT** Included in the FY 2026-2027 Budget

| <i>Agency</i> | <i>Fund</i> | <i>Description/Comments</i>                        | <i>Requested<br/>Amount</i> | <i>Approved<br/>Amount</i> |
|---------------|-------------|----------------------------------------------------|-----------------------------|----------------------------|
| Public Works: |             |                                                    |                             |                            |
| Garage        | 001         | Shop Scanner Updates                               | \$ 6,000                    |                            |
|               | 001         | Water Fan Cooler (i.e. huge mister fan)            | \$ 2,500                    |                            |
|               | 001         | Equipment upgrades/updates for diagnostics scanner | \$ 50,000                   |                            |
|               |             |                                                    | <u>\$ 58,500</u>            |                            |
| Water         | 401         | Water Imprv - 11th & Pine bigger storm line        | \$ 35,000                   |                            |
|               | 401         | Water Meters                                       | \$ 32,000                   |                            |
|               | 401         | Equipment - Valve insertion tool & saddles         | \$ 200,000                  |                            |
|               | 401         | Plant Imprv other than Bldg - Spare pump/motor     | \$ 25,000                   |                            |
|               |             |                                                    | <u>\$ 292,000</u>           |                            |
| Sewer         | 401         | Hillman restoration, 90s blowing by need/replaced  | \$ 75,000                   |                            |
|               | 401         | Pump Str Imprv - Scada LS                          | \$ 30,000                   |                            |
|               | 401         | Plant Improvement - Grit pump                      | \$ 20,000                   |                            |
|               | 401         | Truck 4wd purchase (lease 2wd vehicle replacement) | \$ 70,000                   |                            |
|               |             |                                                    | <u>\$ 195,000</u>           |                            |
| Prison        | 401         | Prison Bldg Imprv - L-Shaft Pump                   | \$ 22,000                   |                            |
|               | 401         | WET well restoration at 49/90 and Mixer            | \$ 65,000                   |                            |
|               |             |                                                    | <u>\$ 87,000</u>            |                            |
| Gas           | 451         | Equipment - Dump Trailer                           | \$ 10,000                   |                            |
| Sanitation    | 461         | Rear loader Residential lease garbage truck        | \$ 72,000                   |                            |
|               |             |                                                    | <u><u>\$ 1,800,049</u></u>  |                            |

|                               |                    |                  |   |                  |          |                                                                     |
|-------------------------------|--------------------|------------------|---|------------------|----------|---------------------------------------------------------------------|
| <b>CITY OF LIVE OAK</b>       |                    |                  |   |                  |          |                                                                     |
| Fiscal Year 2026 - 2027       |                    |                  |   |                  |          |                                                                     |
|                               |                    | 2025-2026        |   | Proposed         | Variance |                                                                     |
| DESCRIPTION                   | ACCOUNT #          | Budget           |   | 2027 Budget      | %        |                                                                     |
| <b>Fire</b>                   |                    |                  |   |                  |          |                                                                     |
| Salaries - Regular            | 001-2201-522-12-10 | 855,000          | * | 995,000          |          |                                                                     |
| Salaries - Overtime           | 001-2201-522-14-10 | 70,000           |   | 110,000          |          |                                                                     |
| Other Special Pay - Incentive | 001-2201-522-15-20 | 6,000            |   | 6,000            |          |                                                                     |
| Fire Safety Inspections       | 001-2201-522-15-30 | 6,000            |   | 6,000            |          |                                                                     |
| Phone Compensation            | 001-2201-522-15-35 | 3,500            |   | 3,500            |          |                                                                     |
| FICA Taxes                    | 001-2201-522-21-00 | 70,500           |   | 81,000           |          |                                                                     |
| Fire Retirement Contributions | 001-2201-522-22-10 | 325,000          |   | 395,000          |          |                                                                     |
| Fire Pension                  | 001-2201-522-22-20 | 83,000           |   | 83,000           |          |                                                                     |
| Life & Health Insurance       | 001-2201-522-23-10 | 173,300          |   | 210,000          |          |                                                                     |
| Workers Compensation          | 001-2201-522-24-10 | 43,700           |   | 52,000           |          |                                                                     |
| Drug Test/Physicals           | 001-2201-522-31-20 | 8,000            |   | 8,000            |          |                                                                     |
| Misc. Contractual Svcs.       | 001-2201-522-34-10 | 8,400            |   | 8,400            |          |                                                                     |
| Travel & Per Diem             | 001-2201-522-40-10 | 4,000            |   | 4,000            |          |                                                                     |
| Phone Expense                 | 001-2201-522-41-10 | 9,345            |   | 5,000            |          |                                                                     |
| Utilities - Elec, Water       | 001-2201-522-43-10 | 18,000           |   | 18,000           |          |                                                                     |
| Insurance - Auto              | 001-2201-522-45-10 | 9,780            |   | 10,000           |          |                                                                     |
| Insurance - General Liability | 001-2201-522-45-20 | 44,000           |   | 44,000           |          |                                                                     |
| Maintenance - Equipment       | 001-2201-522-46-10 | 100,000          |   | 100,000          |          |                                                                     |
| Maintenance - Building        | 001-2201-522-46-20 | 15,000           |   | 15,000           |          |                                                                     |
| Maintenance - Software        | 001-2201-513-46-60 |                  | * |                  |          |                                                                     |
| Printing & Binding            | 001-2201-522-47-10 | 2,000            |   | 1,000            |          |                                                                     |
| Promotional Activities        | 001-2201-511-48-20 |                  | * |                  |          |                                                                     |
| Operating Supplies            | 001-2201-522-52-10 | 12,000           |   | 12,000           |          |                                                                     |
| Fuel - Gas & Oil              | 001-2201-522-52-11 | 15,000           |   | 20,000           |          |                                                                     |
| Uniforms                      | 001-2201-522-52-20 | 32,000           |   | 32,000           |          |                                                                     |
| Fire Tools                    | 001-2201-522-52-35 | 30,000           |   | 30,000           |          |                                                                     |
| Bks Pub Sub & Memberships     | 001-2201-522-54-10 | 1,500            |   | 1,000            |          |                                                                     |
| Training Costs                | 001-2201-522-55-10 | 5,000            | * | 5,000            |          |                                                                     |
| Capital/Building Improv       | 001-2201-522-62-20 |                  | * |                  |          |                                                                     |
| Cap Outlay Mach & Equip       | 001-2201-522-64-20 | 6,500            | * |                  |          | Enforcer Fire Grant \$17,000 for fire supression unit (shoots foam) |
| Cap. Outlay Fix & Furn.       | 001-2201-522-64-25 | -                |   |                  |          |                                                                     |
| Cap Outlay Mach & Equip       | 001-2201-522-64-26 |                  |   |                  |          |                                                                     |
| <b>Fire</b>                   |                    | <b>1,956,525</b> |   | <b>2,254,900</b> | 15.2503% |                                                                     |
|                               |                    |                  |   |                  |          |                                                                     |

|                               |                    |                  |   |                  |          |  |
|-------------------------------|--------------------|------------------|---|------------------|----------|--|
| <b>CITY OF LIVE OAK</b>       |                    |                  |   |                  |          |  |
| Fiscal Year 2026 - 2027       |                    |                  |   |                  |          |  |
|                               |                    |                  |   |                  |          |  |
|                               |                    | 2025-2026        |   | Proposed         | Variance |  |
| DESCRIPTION                   | ACCOUNT #          | Budget           |   | 2027 Budget      | %        |  |
| <b>Police</b>                 |                    |                  |   |                  |          |  |
| Salaries - Regular            | 001-2101-521-12-10 | 1,229,400        |   | 1,400,000        |          |  |
| Salaries - Overtime           | 001-2101-521-14-10 | 55,000           |   | 55,000           |          |  |
| Incentive Pay                 | 001-2101-521-15-10 | 8,000            |   | 8,000            |          |  |
| Other                         | 001-2101-521-15-20 | 1,500            |   | 1,500            |          |  |
| Phone Compensation            | 001-2101-521-15-35 | 7,600            |   | 7,600            |          |  |
| FICA Taxes                    | 001-2101-521-21-00 | 101,000          |   | 109,000          |          |  |
| Retirement Contributions      | 001-2101-521-22-10 | 442,000          |   | 490,000          |          |  |
| Life & Health Insurance       | 001-2101-521-23-10 | 285,000          |   | 294,500          |          |  |
| Workers Compensation          | 001-2101-521-24-10 | 37,000           |   | 34,000           |          |  |
| Drug Testing                  | 001-2101-521-31-20 | 500              |   | 500              |          |  |
| Medical Exp. & Service        | 001-2101-521-31-25 | 2,000            |   | 1,500            |          |  |
| Misc. Contractual Svcs.       | 001-2101-521-34-10 | 75,000           | * | 65,000           |          |  |
| Investigations                | 001-2101-521-35-10 | 1,000            |   | 500              |          |  |
| Travel & Per Diem             | 001-2101-521-40-10 | 4,000            |   | 2,500            |          |  |
| Conferences & Hotel           | 001-2101-521-40-12 | 4,000            |   | 2,500            |          |  |
| Phone Expense                 | 001-2101-521-41-10 | 13,000           |   | 10,000           |          |  |
| Postage                       | 001-2101-521-42-10 | 200              |   | 200              |          |  |
| Utilities - Elec, Water       | 001-2101-521-43-10 | 12,800           |   | 12,000           |          |  |
| Insurance - Auto              | 001-2101-521-45-10 | 26,100           |   | 28,000           |          |  |
| Insurance - General Liability | 001-2101-521-45-20 | 48,000           |   | 40,000           |          |  |
| Maintenance Equipment         | 001-2101-521-46-10 | 17,000           |   | 20,000           |          |  |
| Maintenance Building          | 001-2101-521-46-20 | 1,500            |   | 1,000            |          |  |
| Printing & Binding            | 001-2101-521-47-10 | 2,200            |   | 1,000            |          |  |
| Operating Supplies            | 001-2101-521-52-10 | 17,000           |   | 10,000           |          |  |
| Fuel - Gas & Oil              | 001-2101-521-52-11 | 72,000           |   | 65,000           |          |  |
| Uniforms                      | 001-2101-521-52-20 | 11,000           |   | 11,000           |          |  |
| Bks Pub Sub & Memberships     | 001-2101-521-54-10 | 1,000            |   | 750              |          |  |
| Training Costs                | 001-2101-521-55-10 | 8,000            |   | 5,000            |          |  |
| Capital - Building            | 001-2101-521-62-10 | 100,000          | * |                  |          |  |
| Impv. Building                | 001-2101-521-62-11 | 8,000            | * |                  |          |  |
| Capital Machinery             | 001-2101-521-64-20 | 14,000           |   | 14,000           |          |  |
| Cap. Outlay M&E Vehicle       | 001-2101-521-64-23 | 190,000          | * |                  |          |  |
| SBITA Lease Principal         | 001-2101-521-71-14 | 9,500            |   |                  |          |  |
| SBITA Least Interest          | 001-2101-521-72-14 | 1,350            |   |                  |          |  |
| <b>Police</b>                 |                    | <b>2,805,650</b> |   | <b>2,690,050</b> | -4.1203% |  |
|                               |                    |                  |   |                  |          |  |

|                               |                    |                  |   |                  |  |           |  |
|-------------------------------|--------------------|------------------|---|------------------|--|-----------|--|
| <b>CITY OF LIVE OAK</b>       |                    |                  |   |                  |  |           |  |
| Fiscal Year 2026 - 2027       |                    |                  |   |                  |  |           |  |
|                               |                    |                  |   |                  |  |           |  |
|                               |                    | 2025-2026        |   | Proposed         |  | Variance  |  |
| DESCRIPTION                   | ACCOUNT #          | Budget           |   | 2027 Budget      |  | %         |  |
| <b>Finance</b>                |                    |                  |   |                  |  |           |  |
| Salaries - Regular            | 001-1301-513-12-10 | 535,300          |   | 525,000          |  |           |  |
| Salaries - Overtime           | 001-1301-513-14-10 | 10,000           |   | 20,000           |  |           |  |
| Phone Compensation            | 001-1301-513-15-35 | 1,270            |   | 1,300            |  |           |  |
| FICA Taxes                    | 001-1301-513-21-00 | 41,200           |   | 41,200           |  |           |  |
| Retirement Contributions      | 001-1301-513-22-10 | 93,500           |   | 93,500           |  |           |  |
| Life & Health Insurance       | 001-1301-513-23-10 | 136,200          |   | 117,000          |  |           |  |
| Workers Compensation          | 001-1301-513-24-10 | 750              |   | 750              |  |           |  |
| Unemployment Comp             | 001-1301-513-25-10 |                  |   | 500              |  |           |  |
| Accounting & Auditing         | 001-1301-513-32-10 | 260,000          |   | 195,000          |  |           |  |
| Misc. Contractual Svcs.       | 001-1301-513-34-10 | 80,000           |   | 80,000           |  |           |  |
| Travel & Per diem             | 001-1301-513-40-10 | 500              |   | 500              |  |           |  |
| Conferences/Hotel             | 001-1301-513-40-12 | 1,000            |   | 1,000            |  |           |  |
| Postage                       | 001-1301-513-42-10 | 35,000           |   | 35,000           |  |           |  |
| Insurance - General Liability | 001-1301-513-45-20 | 17,300           |   | 18,000           |  |           |  |
| Maintenance - Equipment       | 001-1301-513-46-10 | 4,000            |   | 4,000            |  |           |  |
| Maintenance - Software        | 001-1301-513-46-60 | 95,000           | * |                  |  |           |  |
| Printing & Binding            | 001-1301-513-47-10 | 8,000            |   | 9,000            |  |           |  |
| Bank Service Charges          | 001-1301-513-49-40 | 6,500            |   | 7,000            |  |           |  |
| Operating Supplies            | 001-1301-513-52-10 | 20,000           |   | 21,000           |  |           |  |
| Bks Pub Sub & Memberships     | 001-1301-513-54-10 | 600              |   | 600              |  |           |  |
| Training Costs                | 001-1301-513-55-10 | 2,500            |   | 2,500            |  |           |  |
| Cap. Outlay Mach Equip.       | 001-1301-513-64-19 | 20,000           | * | 20,000           |  |           |  |
| Capital Furnishings           | 001-1301-513-64-21 | 20,000           |   | 30,000           |  |           |  |
| <b>Finance</b>                |                    | <b>1,388,620</b> |   | <b>1,222,850</b> |  | -11.9378% |  |
|                               |                    |                  |   |                  |  |           |  |

|                               |                    |                |   |                |           |  |
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| <b>CITY OF LIVE OAK</b>       |                    |                |   |                |           |  |
| Fiscal Year 2026 - 2027       |                    |                |   |                |           |  |
|                               |                    | 2025-2026      |   | Proposed       | Variance  |  |
| DESCRIPTION                   | ACCOUNT #          | Budget         |   | 2027 Budget    | %         |  |
| <b>Planning</b>               |                    |                |   |                |           |  |
| Salaries - Regular            | 001-1205-515-12-10 | 91,500         | * | 91,500         |           |  |
| Salaries - Overtime           | 001-1205-515-14-10 | 500            |   | 500            |           |  |
| Phone Compensation            | 001-1205-515-15-35 | 2,000          |   | 2,000          |           |  |
| FICA Taxes                    | 001-1205-515-21-00 | 7,100          |   | 7,100          |           |  |
| Retirement Contributions      | 001-1205-515-22-10 | 13,000         |   | 12,750         |           |  |
| Life & Health                 | 001-1205-515-23-10 | 15,550         |   | 16,500         |           |  |
| Workers Compensation          | 001-1205-515-24-10 | 1,800          |   | 1,600          |           |  |
| Professional Svcs Legal       | 001-1205-515-31-10 | 6,000          |   | 3,000          |           |  |
| Misc. Contractual Svcs        | 001-1205-515-34-10 | 50,000         |   | 30,000         |           |  |
| Travel & Per Diem             | 001-1205-515-40-10 | 1,500          |   | 1,000          |           |  |
| Conferences/Hotel             | 001-1205-515-40-12 | 2,000          |   | 2,000          |           |  |
| Phone                         | 001-1205-515-41-10 | 2,000          |   | 4,000          |           |  |
| Utilities - Elec, Water       | 001-1205-515-43-10 | 2,000          |   | 2,000          |           |  |
| Insurance - Auto              | 001-1205-515-45-10 | 1,200          |   | 1,200          |           |  |
| Insurance - General Liability | 001-1205-515-45-20 | 3,800          |   | 3,800          |           |  |
| Printing & Binding            | 001-1205-515-47-10 | 1,500          |   | 500            |           |  |
| Legal Advertising             | 001-1205-515-49-20 | 6,000          |   | 6,500          |           |  |
| Operating Supplies            | 001-1205-515-52-10 | 3,000          |   | 2,000          |           |  |
| Software                      | 001-1205-515-52-25 | 10,000         |   |                |           |  |
| Bks Pub Sub & Memberships     | 001-1205-515-54-10 | 4,000          |   | 3,000          |           |  |
| Training Costs                | 001-1205-515-55-10 | 1,000          |   | 1,000          |           |  |
| <b>Planning</b>               |                    | <b>225,450</b> |   | <b>191,950</b> | -14.8592% |  |
|                               |                    |                |   |                |           |  |

|                                                      |                    |                |   |                |           |  |
|------------------------------------------------------|--------------------|----------------|---|----------------|-----------|--|
| <b>CITY OF LIVE OAK</b>                              |                    |                |   |                |           |  |
| Fiscal Year 2026 - 2027                              |                    |                |   |                |           |  |
|                                                      |                    | 2025-2026      |   | Proposed       | Variance  |  |
| DESCRIPTION                                          | ACCOUNT #          | Budget         |   | 2027 Budget    | %         |  |
| <b>Protective Inspections (Building Inspections)</b> |                    |                |   |                |           |  |
| Salaries - Regular                                   | 001-1501-524-12-10 | 140,500        | * | 125,000        |           |  |
| Salaries - Overtime                                  | 001-1501-524-14-10 | 1,000          |   | 500            |           |  |
| FICA Taxes                                           | 001-1501-524-21-00 | 10,500         |   | 9,500          |           |  |
| Retirement Contributions                             | 001-1501-524-22-10 | 19,000         |   | 17,000         |           |  |
| Life & Health Insurance                              | 001-1501-524-23-10 | 24,850         |   | 25,468         |           |  |
| Workers Compensation                                 | 001-1501-524-24-10 | 1,650          |   | 1,700          |           |  |
| Misc. Contractual Services                           | 001-1501-524-34-10 | 30,000         | * | 35,000         |           |  |
| Travel & Per Diem                                    | 001-1501-524-40-10 | 750            |   | 750            |           |  |
| Conferences/Hotel                                    | 001-1501-524-40-12 | 1,500          |   | 1,500          |           |  |
| Phone                                                | 001-1501-524-41-10 | 1,500          |   | 1,500          |           |  |
| Utility Services                                     | 001-1501-524-43-10 | 2,800          |   | 2,800          |           |  |
| Insurance - Auto                                     | 001-1501-524-45-10 | 1,250          |   | 1,250          |           |  |
| Insurance - General Liability                        | 001-1501-524-45-20 | 12,000         |   | 12,000         |           |  |
| Maintenance Equipment                                | 001-1501-524-46-10 | 2,000          |   | 2,000          |           |  |
| Maintenance - Building                               | 001-1501-524-46-20 | 5,000          |   | 5,000          |           |  |
| Maintenance - Software                               | 001-1501-524-46-60 | 49,000         | * |                |           |  |
| Operating Supplies                                   | 001-1501-524-52-10 | 4,500          |   | 4,500          |           |  |
| Fuel - Gas & Oil                                     | 001-1501-524-52-11 | 2,500          |   | 2,500          |           |  |
| Bks Pub Sub & Memberships                            | 001-1501-524-54-10 | 1,500          |   | 1,500          |           |  |
| Training Costs                                       | 001-1501-524-55-10 | 1,500          |   | 1,500          |           |  |
| Improv to Bldgs                                      | 001-1501-524-62-20 | 100,000        | * | 100,000        |           |  |
| Capital Machinery & Equipment                        | 001-1501-524-64-20 | 35,000         |   |                |           |  |
| <b>Protective Inspections</b>                        |                    | <b>448,300</b> |   | <b>350,968</b> | -21.7114% |  |
|                                                      |                    |                |   |                |           |  |

|                               |                    |                |   |                |           |  |
|-------------------------------|--------------------|----------------|---|----------------|-----------|--|
| <b>CITY OF LIVE OAK</b>       |                    |                |   |                |           |  |
| Fiscal Year 2026 - 2027       |                    |                |   |                |           |  |
|                               |                    |                |   |                |           |  |
|                               |                    | Proposed       |   | Proposed       | Variance  |  |
| DESCRIPTION                   | ACCOUNT #          | 2026 Budget    |   | 2027 Budget    | %         |  |
| <b>Garage</b>                 |                    |                |   |                |           |  |
| Contractual PW                | 001-4901-549-34-41 | 137,416        |   | 137,416        |           |  |
| Phone                         | 001-4901-549-41-10 | 2,700          |   | 2,700          |           |  |
| Utilities - Elec, Water       | 001-4901-549-43-10 | 13,000         |   | 13,000         |           |  |
| Insurance - Auto              | 001-4901-549-45-10 | 2,010          |   | 2,010          |           |  |
| Insurance - General Liability | 001-4901-549-45-20 | 2,600          |   | 2,600          |           |  |
| Maintenance - Equip.          | 001-4901-549-46-10 | 5,000          |   | 5,000          |           |  |
| Maintenance - Building        | 001-4901-549-46-20 | 2,000          |   | 2,000          |           |  |
| Maintenance - Software        | 001-4901-549-46-60 |                | * |                |           |  |
| Operating Supplies            | 001-4901-549-52-10 | 22,000         |   | 22,000         |           |  |
| Fuel - Gas & Oil              | 001-4901-549-52-11 | 6,000          |   | 6,000          |           |  |
| Imp to Bldg                   | 001-4901-549-62-20 | 175,000        | * | 75,000         |           |  |
| Cap. Outlay Mach. & Equip.    | 001-4901-549-64-20 | 11,000         |   | 11,000         |           |  |
| Cap. Outlay Mach. & Equip.    | 001-4901-549-64-26 | 5,000          |   |                |           |  |
| <b>Maintenance Garage</b>     |                    | <b>383,726</b> |   | <b>278,726</b> | -27.3633% |  |
|                               |                    |                |   |                |           |  |

|                                           |                    |                  |  |                  |  |          |                                     |
|-------------------------------------------|--------------------|------------------|--|------------------|--|----------|-------------------------------------|
| <b>CITY OF LIVE OAK</b>                   |                    |                  |  |                  |  |          |                                     |
| Fiscal Year 2026 - 2027                   |                    |                  |  |                  |  |          |                                     |
|                                           |                    |                  |  |                  |  |          |                                     |
|                                           |                    | 2025-2026        |  | Proposed         |  | Variance |                                     |
| DESCRIPTION                               | ACCOUNT #          | Budget           |  | 2027 Budget      |  | %        |                                     |
| <b>Proposed Water Fund</b>                |                    |                  |  |                  |  |          |                                     |
| <b>Franchise And Utility Taxes</b>        |                    |                  |  |                  |  |          |                                     |
| Utility Service Tax City                  | 401-0000-314-30-00 | 265,000          |  | 265,000          |  |          | need updated Revenue Sharing Amount |
| <b>Total Franchise And Utility Taxes</b>  |                    | <b>265,000</b>   |  | <b>265,000</b>   |  |          |                                     |
|                                           |                    |                  |  |                  |  |          |                                     |
| Water Impact Fees-Resident                | 401-0000-324-21-01 | 8,000            |  | 8,000            |  |          |                                     |
| Water Impact Fees-Commercial              | 401-0000-324-22-11 | 10,000           |  | 10,000           |  |          |                                     |
|                                           |                    | <b>18,000</b>    |  | <b>18,000</b>    |  |          |                                     |
| <b>Intergovernment Revenue</b>            |                    |                  |  |                  |  |          |                                     |
| CDBG-NR (well infrastructure)             | 401-0000-331-35-11 | 3,060,000        |  | 3,046,500        |  |          |                                     |
| RIF Water/Sewer Impr 68th Terr Conn DO288 | 401-0000-334-35-07 | 72,500           |  | 72,500           |  |          |                                     |
| <b>Total</b>                              |                    | <b>3,132,500</b> |  | <b>3,119,000</b> |  |          |                                     |
|                                           |                    |                  |  |                  |  |          |                                     |
| <b>Charges For Water Services</b>         |                    |                  |  |                  |  |          |                                     |
| Water Sales Reg Billing                   | 401-0000-343-30-01 | 2,348,097        |  | 2,348,097        |  |          |                                     |
| Water Sales Special                       | 401-0000-343-30-02 | 2,800            |  | 2,800            |  |          |                                     |
| Shut Off Reconnect Fees                   | 401-0000-343-30-03 | 46,000           |  | 46,000           |  |          |                                     |
| Water Taps                                | 401-0000-343-30-04 | 17,000           |  | 17,000           |  |          |                                     |
| Utility Late Payment Penalties            | 401-0000-343-30-05 | 100,000          |  | 100,000          |  |          |                                     |
| Water Service Charges                     | 401-0000-343-30-07 | 3,000            |  | 3,000            |  |          |                                     |
| Prior Years Write Offs                    | 401-0000-343-30-09 | 100              |  | 100              |  |          |                                     |
| <b>Total Water Charges</b>                |                    | <b>2,516,997</b> |  | <b>2,516,997</b> |  |          |                                     |
|                                           |                    |                  |  |                  |  |          |                                     |
| <b>Other Miscellaneous Revenues</b>       |                    |                  |  |                  |  |          |                                     |
| Infrastructure Contributions              | 401-0000-381-10-00 | 500,000          |  | 500,000          |  |          |                                     |
| CRA Fund Contributions                    | 401-0000-381-66-00 | 80,000           |  | 80,000           |  |          |                                     |
| Utility Reserve                           | 401-0000-382-40-10 | 200,000          |  | 200,000          |  |          |                                     |
| Cash Carry Forward                        | 401-0000-388-10-00 | 420,931          |  |                  |  |          |                                     |
| <b>Total Contributions</b>                |                    | <b>1,600,931</b> |  | <b>780,000</b>   |  |          |                                     |
|                                           |                    |                  |  |                  |  |          |                                     |
| <b>Total Revenue</b>                      |                    | <b>7,533,428</b> |  | <b>6,698,997</b> |  |          |                                     |
|                                           |                    |                  |  |                  |  |          |                                     |

|                                                       |                    |           |   |             |  |          |
|-------------------------------------------------------|--------------------|-----------|---|-------------|--|----------|
| <b>CITY OF LIVE OAK</b>                               |                    |           |   |             |  |          |
| Fiscal Year 2026 - 2027                               |                    |           |   |             |  |          |
|                                                       |                    | 2025-2026 |   | Proposed    |  | Variance |
| DESCRIPTION                                           | ACCOUNT #          | Budget    |   | 2027 Budget |  | %        |
|                                                       |                    |           |   |             |  |          |
| <b>Water Distribution</b>                             |                    | 2025-2026 |   | Proposed    |  |          |
| DESCRIPTION                                           | ACCOUNT #          | Budget    |   | 2027 Budget |  |          |
| <b>Physical Environment: Water Distribution</b>       |                    |           |   |             |  |          |
| Program Maint. & Contracts                            | 401-3301-533-34-30 | 10,000    |   | 10,000      |  |          |
| Contractual PW                                        | 401-3301-533-34-41 | 456,000   |   | 456,000     |  |          |
| Travel & Per Diem                                     | 401-3301-533-40-10 | 2,000     |   | 2,000       |  |          |
| Phone Expense                                         | 401-3301-533-41-10 | 12,000    |   | 12,000      |  |          |
| Postage                                               | 401-3301-533-42-10 | 250       |   | 250         |  |          |
| Utilities - Elec,Water                                | 401-3301-533-43-10 | 10,000    |   | 10,000      |  |          |
| Rental Building                                       | 401-3301-533-44-10 | 70,000    |   | 70,000      |  |          |
| Ins. Auto                                             | 401-3301-533-45-10 | 8,450     |   | 8,450       |  |          |
| Ins. General Liab                                     | 401-3301-533-45-20 | 12,000    |   | 12,000      |  |          |
| Maintenance - Equip                                   | 401-3301-533-46-10 | 30,000    |   | 30,000      |  |          |
| Maintenance - Building                                | 401-3301-533-46-20 | 800       |   | 800         |  |          |
| System Repair                                         | 401-3301-533-46-40 | 150,000   |   | 150,000     |  |          |
| Fire Hydrant Replacement                              | 401-3301-533-46-42 | 50,000    |   | 50,000      |  |          |
| Testing                                               | 401-3301-533-46-50 | 1,800     |   | 1,800       |  |          |
| Repair & Maint Trop Stm                               | 401-3301-533-46-91 | -         |   | -           |  |          |
| Bad Debt                                              | 401-3301-533-49-30 | 2,000     |   | 2,000       |  |          |
| Operating Supplies                                    | 401-3301-533-52-10 | 125,000   |   | 125,000     |  |          |
| Fuel - Gas & Oil                                      | 401-3301-533-52-11 | 35,000    |   | 35,000      |  |          |
| Hydrant Replacement                                   | 401-3301-533-52-21 | 50,000    |   | 50,000      |  |          |
| Meters                                                | 401-3301-533-52-22 | 10,000    |   | 10,000      |  |          |
| Bks Pub Sub & Memberships                             | 401-3301-533-54-10 | 500       |   | 500         |  |          |
| Depreciation                                          | 401-3301-533-59-10 | 312,000   |   | 375,000     |  |          |
| Land                                                  | 401-3301-533-61-10 | 50,000    |   |             |  |          |
| 68th Water Impv                                       | 401-3301-533-63-16 | 72,500    |   | 72,500      |  |          |
| CDBG-DR MS020 - Upgrade Water Lines                   | 401-3301-533-63-37 |           |   |             |  |          |
| Water Rehabilitation                                  | 401-3301-533-63-29 | 50,000    |   | 50,000      |  |          |
| Water Improvement                                     | 401-3301-533-63-36 | 150,000   | * |             |  |          |
| Irvin & Scriven Water Line Rehabilitation             | 401-3301-533-63-43 | 400,000   |   | 400,000     |  |          |
| Ruby & Main Water Line rehabilitation                 | 401-3301-533-63-43 | 150,000   |   | 150,000     |  |          |
| Demorest Water impv                                   | 401-3301-533-63-55 | 185,000   |   | 185,000     |  |          |
| 11th & Pine Water impv                                | 401-3301-533-63-55 |           | * | 35,000      |  |          |
| Meter Replacement Impv (AMR) / CDBG DR MS020 Wtr Impv | 401-3301-533-63-66 | 90,000    |   | 55,000      |  |          |
| infrastructure CRA (CDBG DR MS020 Wtr Imprv CRA Fund) | 401-3301-533-63-52 | 80,000    |   |             |  |          |
| Upgrade Wa -possible Duval                            | 401-3301-533-63-58 | 500,000   |   | 500,000     |  |          |
| Meters                                                | 401-3301-533-64-10 |           | * |             |  |          |

|                                                                    |                    |                  |   |                  |         |          |
|--------------------------------------------------------------------|--------------------|------------------|---|------------------|---------|----------|
| <b>CITY OF LIVE OAK</b>                                            |                    |                  |   |                  |         |          |
| Fiscal Year 2026 - 2027                                            |                    |                  |   |                  |         |          |
|                                                                    |                    |                  |   |                  |         |          |
|                                                                    |                    | 2025-2026        |   | Proposed         |         | Variance |
| DESCRIPTION                                                        | ACCOUNT #          | Budget           |   | 2027 Budget      |         | %        |
| Mach & Equip                                                       | 401-3301-533-64-20 | 30,000           | * |                  |         |          |
| Mach & Equip                                                       | 401-3301-533-64-24 | 25,000           |   | 25,000           |         |          |
| Mach & Equip                                                       | 401-3301-533-64-26 | 40,000           |   | 40,000           |         |          |
| Mach & Equip - Trucks                                              | 401-3301-533-64-63 | 64,000           |   | 64,000           |         |          |
| Lease Copier prin/int                                              | 401-3301-533-71-12 | 50               |   | 50               |         |          |
| Capital - Vehicle Lease / Debt Svc Lease Wtr Distrib Sys           | 401-3301-533-71-31 |                  |   | 10,000           |         |          |
| Lease Pymt Vehicle                                                 | 401-3301-533-71-40 | 2,500            |   | 2,500            |         |          |
| <b>Total Water Distribution</b>                                    |                    | <b>3,236,850</b> |   | <b>2,999,850</b> |         |          |
|                                                                    |                    |                  |   |                  |         |          |
| <b>Physical Environment: Water Plant (Operations)</b>              |                    | 2025-2026        |   | Proposed         |         |          |
|                                                                    |                    | Budget           |   | 2027 Budget      |         |          |
| Contracts Program Maint                                            | 401-3302-533-34-20 | 60,000           |   | 60,000           |         |          |
| Contract Jacobs Plants                                             | 401-3302-533-34-40 | 561,278          |   | 570,000          |         |          |
| Phone                                                              | 401-3302-533-41-10 | 1,000            |   | 1,000            |         |          |
| Utilities - Elec, Water                                            | 401-3302-533-43-11 | 72,000           |   | 72,000           |         |          |
| Ins. General Liab                                                  | 401-3302-533-45-20 | 16,000           |   | 16,000           |         |          |
| Equipment Maintenance-Jacobs                                       | 401-3302-533-46-11 | 10,000           |   | 10,000           |         |          |
| System Repair                                                      | 401-3302-533-46-40 | 25,000           |   | 35,000           |         |          |
| Eq. Maint. Plant                                                   | 401-3302-533-46-46 | 35,000           |   | 45,000           |         |          |
| Supplies                                                           | 401-3302-533-52-10 | 300              |   | 300              |         |          |
| Fuel - Gas & Oil                                                   | 401-3302-533-52-11 | 4,000            |   | 4,000            |         |          |
| Plant Chemicals                                                    | 401-3302-533-52-31 | 50,000           |   | 50,000           |         |          |
| Plant Impv. Other than Bldg                                        | 401-3302-533-63-11 | 25,000           |   | 25,000           |         |          |
| Capital Outlay -Well 11 rehab / CDBG-DR MS020 Wtr Tank & Wtr Loop) | 401-3302-533-63-10 | 3,110,000        |   | 3,845,000        |         |          |
| Capital Outlay Mach & Equip                                        | 401-3302-533-64-20 |                  |   |                  |         |          |
|                                                                    |                    | <b>3,969,578</b> |   | <b>4,733,300</b> |         |          |
|                                                                    |                    |                  |   |                  |         |          |
| <b>Water Total Expense</b>                                         |                    | <b>7,206,428</b> |   | <b>7,733,150</b> | 7.3091% |          |
|                                                                    |                    |                  |   |                  |         |          |
| <b>Debt Service</b>                                                |                    |                  |   |                  |         |          |
| SRF DW610210 Principle                                             | 401-3302-533-71-42 | 26,000           |   | 26,000           |         |          |
| SRF DW610211 Principle                                             | 401-3302-533-71-43 | 23,500           |   | 23,500           |         |          |
| SRF DW610210 Interest                                              | 401-3302-533-72-42 | 4,000            |   | 4,000            |         |          |
| SRF DW610211 Interest                                              | 401-3302-533-72-43 | 3,500            |   | 3,500            |         |          |
|                                                                    |                    | <b>57,000</b>    |   | <b>57,000</b>    |         |          |

|                                 |                    |                  |  |                  |  |          |  |
|---------------------------------|--------------------|------------------|--|------------------|--|----------|--|
| <b>CITY OF LIVE OAK</b>         |                    |                  |  |                  |  |          |  |
| Fiscal Year 2026 - 2027         |                    |                  |  |                  |  |          |  |
|                                 |                    |                  |  |                  |  |          |  |
|                                 |                    | 2025-2026        |  | Proposed         |  | Variance |  |
| DESCRIPTION                     | ACCOUNT #          | Budget           |  | 2027 Budget      |  | %        |  |
| <b>Interfund Transfer</b>       |                    |                  |  |                  |  |          |  |
| Interfund Transfer              | 401-8101-581-91-10 | 270,000          |  | 270,000          |  |          |  |
|                                 |                    |                  |  |                  |  |          |  |
| <b>Total Transfer/Reserve</b>   |                    | <b>270,000</b>   |  | <b>270,000</b>   |  |          |  |
|                                 |                    |                  |  |                  |  |          |  |
| <b>Total Water Distribution</b> |                    | <b>7,533,428</b> |  | <b>8,060,150</b> |  | 6.9918%  |  |
|                                 |                    |                  |  |                  |  |          |  |
| <b>Water Revenue</b>            |                    | 7,533,428        |  | 6,698,997        |  |          |  |
| <b>Water Expenses</b>           |                    | (7,533,428)      |  | (8,060,150)      |  |          |  |

|                                           |                    |                  |  |                  |          |  |                                    |
|-------------------------------------------|--------------------|------------------|--|------------------|----------|--|------------------------------------|
| <b>CITY OF LIVE OAK</b>                   |                    |                  |  |                  |          |  |                                    |
| Fiscal Year 2026 - 2027                   |                    |                  |  |                  |          |  |                                    |
|                                           |                    | 2025-2026        |  | Proposed         | Variance |  |                                    |
| DESCRIPTION                               | ACCOUNT #          | Budget           |  | 2027 Budget      | %        |  |                                    |
| <b>Proposed Sewer Fund</b>                |                    |                  |  |                  |          |  |                                    |
| Sewer Impact Fees - Residential           | 401-0000-324-21-03 | 10,000           |  |                  |          |  |                                    |
| Sewer Impact Fees-Comm                    | 401-0000-324-22-13 | 10,000           |  |                  |          |  |                                    |
|                                           |                    | <b>20,000</b>    |  | -                |          |  |                                    |
| <b>Intergovernment Revenue</b>            |                    |                  |  |                  |          |  |                                    |
| State Grant-LO REUSE Septic               | 401-0000-334-35-02 | 1,251,500        |  |                  |          |  | Completed - ARPA funding exhausted |
| RIF - Infrastructure                      | 401-0000-334-31-03 | 200,000          |  |                  |          |  |                                    |
| RIF-68th Terrace connctions DO288         | 401-0000-334-35-07 | 528,500          |  | 116,860          |          |  |                                    |
| RIF-DO308 US129 LS Impv                   | 401-0000-334-31-04 | 559,365          |  | 1,680,465        |          |  |                                    |
| <b>Total</b>                              |                    | <b>2,539,365</b> |  | <b>1,797,325</b> |          |  |                                    |
|                                           |                    |                  |  |                  |          |  |                                    |
| Sewer Charges                             | 401-0000-343-50-01 | 3,308,910        |  |                  |          |  |                                    |
| Sewer Taps                                | 401-0000-343-50-04 | 8,000            |  |                  |          |  |                                    |
| Leachattee Sewer                          | 401-0000-343-50-08 | 14,400           |  |                  |          |  |                                    |
| Sewer Rehab Assess                        | 401-0000-343-50-13 | 190,000          |  |                  |          |  |                                    |
| Reuse Sales                               | 401-0000-343-60-01 | 800              |  |                  |          |  |                                    |
| <b>Total Sewer Charges</b>                |                    | <b>3,522,110</b> |  | -                |          |  |                                    |
|                                           |                    |                  |  |                  |          |  |                                    |
| <b>Other Miscellaneous Revenues</b>       |                    |                  |  |                  |          |  |                                    |
| Interest On Investment                    | 401-0000-361-10-01 | 40,000           |  |                  |          |  |                                    |
| Sprayfield Property Rental                | 401-0000-362-20-00 | 2,500            |  |                  |          |  |                                    |
| Sales/Property/Scrap                      | 401-0000-365-01-00 | 1,000            |  |                  |          |  |                                    |
| <b>Total Other Miscellaneous Revenues</b> |                    | <b>43,500</b>    |  | -                |          |  |                                    |
|                                           |                    |                  |  |                  |          |  |                                    |
| Infrastructure Fund Contributions         | 401-0000-381-10-00 | 200,000          |  |                  |          |  |                                    |
| Interfund Transfer from CRA               | 401-0000-381-66-00 | 166,700          |  |                  |          |  |                                    |
| Utility Reserve Funds                     | 401-0000-382-40-10 | 300,000          |  |                  |          |  |                                    |
| Cash Carry Forward                        | 401-0000-388-10-00 | 2,238,047        |  |                  |          |  |                                    |
|                                           |                    | <b>2,904,747</b> |  | -                |          |  |                                    |
| <b>Total Revenue</b>                      |                    | <b>9,029,722</b> |  | <b>1,797,325</b> |          |  |                                    |
|                                           |                    |                  |  |                  |          |  |                                    |
| <b>Sewer Collections</b>                  |                    | 2025-2026        |  | Proposed         |          |  |                                    |
|                                           |                    | Budget           |  | 2027 Budget      |          |  |                                    |
| <b>Sewer</b>                              |                    |                  |  |                  |          |  |                                    |
| Misc Contr. Svcs                          | 401-3501-535-34-10 | 50,000           |  | 25,000           |          |  |                                    |
| Contractual PW                            | 401-3501-535-34-41 | 466,830          |  | 466,830          |          |  |                                    |

|                                        |                    |                  |   |                  |  |          |  |  |
|----------------------------------------|--------------------|------------------|---|------------------|--|----------|--|--|
| <b>CITY OF LIVE OAK</b>                |                    |                  |   |                  |  |          |  |  |
| Fiscal Year 2026 - 2027                |                    |                  |   |                  |  |          |  |  |
|                                        |                    | 2025-2026        |   | Proposed         |  | Variance |  |  |
| DESCRIPTION                            | ACCOUNT #          | Budget           |   | 2027 Budget      |  | %        |  |  |
| Phone Expense                          | 401-3501-535-41-10 | 2,500            |   | 2,500            |  |          |  |  |
| Utilities - Elec, Water                | 401-3501-535-43-10 | 55,000           |   | 55,000           |  |          |  |  |
| Insurance - Auto                       | 401-3501-535-45-10 | 8,000            |   | 8,000            |  |          |  |  |
| Insurance - General Liability          | 401-3501-535-45-20 | 12,000           |   | 12,000           |  |          |  |  |
| Maintenance - Equipment                | 401-3501-535-46-10 | 50,000           |   | 50,000           |  |          |  |  |
| System Repair                          | 401-3501-535-46-40 | 200,000          |   | 200,000          |  |          |  |  |
| Bad Debt Expense                       | 401-3501-535-49-30 | 2,000            |   | 2,000            |  |          |  |  |
| Operating Supplies                     | 401-3501-535-52-10 | 80,000           |   | 100,000          |  |          |  |  |
| Fuel - Gas & Oil                       | 401-3501-535-52-11 | 30,000           |   | 30,000           |  |          |  |  |
| Software                               | 401-3501-535-52-25 | 5,000            |   | 5,000            |  |          |  |  |
| Books Pug Sub & Memberships            | 401-3501-535-54-10 | 2,000            |   | 2,000            |  |          |  |  |
| Depreciation                           | 401-3501-535-59-10 | 497,700          |   | 497,700          |  |          |  |  |
| Line/Lift Stations Upgrades            | 401-3501-535-63-67 | 125,000          | * |                  |  |          |  |  |
| Impv other than bldg-Walmart LS        | 401-3501-535-63-77 | 559,365          |   | 506,740          |  |          |  |  |
| Sewer Improvement                      | 401-3501-535-63-15 | 166,700          |   | 166,700          |  |          |  |  |
| RIF #D0288 - 68th Terrace Sewer improv | 401-3501-535-63-16 | 528,500          |   | 116,860          |  |          |  |  |
| Other than Bldg - Project Overages     | 401-3501-535-63-10 | 200,000          |   | 200,000          |  |          |  |  |
| Pumping St. Impv -                     | 401-3501-535-63-72 | 30,000           | * |                  |  |          |  |  |
| Pumping St. Impv                       | 401-3501-535-62-21 | 200,000          |   | 200,000          |  |          |  |  |
| RIF #D0308 - Impv. Sewer line          | 401-3501-535-63-51 | 600,000          |   | 850,000          |  |          |  |  |
| Equipment - Truck Vac                  | 401-3501-535-64-63 | 650,000          |   | -                |  |          |  |  |
| Mach Equipment                         | 401-3501-535-64-24 | 19,000           |   | 20,000           |  |          |  |  |
| Capital Outlay Mach & Equip            | 401-3501-535-64-20 | 5,000            |   | 5,000            |  |          |  |  |
| <b>Total Sewer/Collections</b>         |                    | <b>6,296,095</b> |   | <b>3,521,330</b> |  |          |  |  |
|                                        |                    |                  |   |                  |  |          |  |  |
|                                        |                    | 2025-2026        |   | Proposed         |  |          |  |  |
|                                        |                    | Budget           |   | 2027 Budget      |  |          |  |  |
|                                        |                    |                  |   |                  |  |          |  |  |
| <b>Sewer/Plant (Operations)</b>        |                    |                  |   |                  |  |          |  |  |
| Other Contractual                      | 401-3502-535-34-10 | 30,000           |   | 30,000           |  |          |  |  |
| Contract OMI Plants                    | 401-3502-535-34-40 | 493,927          |   | 503,000          |  |          |  |  |
| Utilities - Elec, Water                | 401-3502-535-43-11 | 175,000          |   | 175,000          |  |          |  |  |
| Petroleum Tank Liability               | 401-3502-535-45-40 | 900              |   | 900              |  |          |  |  |
| Insurance - Auto                       | 401-3502-535-45-10 | 2,000            |   | 2,000            |  |          |  |  |
| Insurance - General Liability          | 401-3502-535-45-20 | 70,000           |   | 70,000           |  |          |  |  |
| Maintenance - Plant                    | 401-3502-535-46-11 | 100,000          |   | 25,000           |  |          |  |  |
| Maintenance - System                   | 401-3502-535-46-40 | 130,000          |   | 150,000          |  |          |  |  |

|                                               |                    |                  |   |                  |           |  |  |
|-----------------------------------------------|--------------------|------------------|---|------------------|-----------|--|--|
| <b>CITY OF LIVE OAK</b>                       |                    |                  |   |                  |           |  |  |
| Fiscal Year 2026 - 2027                       |                    |                  |   |                  |           |  |  |
|                                               |                    | 2025-2026        |   | Proposed         | Variance  |  |  |
| DESCRIPTION                                   | ACCOUNT #          | Budget           |   | 2027 Budget      | %         |  |  |
| Operating Supplies                            | 401-3502-535-52-10 | 40,000           |   | 40,000           |           |  |  |
| Fuel - Gas & Oil                              | 401-3502-535-52-11 | 5,000            |   | 6,000            |           |  |  |
| Chemicals (Plant)                             | 401-3502-535-52-31 | 170,000          |   | 170,000          |           |  |  |
| Plant Improvement                             | 401-3502-535-63-11 | 20,000           | * |                  |           |  |  |
| Sewer Imprv - Clarifier (CH Bldg)             | 401-3502-535-63-59 | 500,000          |   | 500,000          |           |  |  |
| Sprayfield Distr Repl - Rehab                 | 401-3502-535-63-64 | 200,000          | * |                  |           |  |  |
| Capital Outlay Mach & Equip-Plant             | 401-3502-535-64-22 | 70,000           | * |                  |           |  |  |
|                                               |                    | <b>2,006,827</b> |   | <b>1,671,900</b> |           |  |  |
| <b>Debt Service</b>                           |                    |                  |   |                  |           |  |  |
| Vehicle Lease / Debt Svc Lease Sewer Coll Sys | 401-3502-535-71-31 | 5,100            |   | 5,100            |           |  |  |
| Loan 66206P Princ                             | 401-3502-535-71-50 | 53,500           |   | 53,500           |           |  |  |
| Loan 662080 Princ                             | 401-3502-535-71-60 | 188,000          |   | 188,000          |           |  |  |
| SSES Loan 610201 Princ                        | 401-3501-535-71-72 | 8,600            |   | 8,600            |           |  |  |
| SSES Loan 610200 Princ                        | 401-3501-535-71-73 | 79,000           |   | 79,000           |           |  |  |
| SSES Loan 610220 Princ                        | 401-3501-535-71-76 | 110,000          |   | 110,000          |           |  |  |
| Loan 66206P Int                               | 401-3502-535-72-50 | 2,200            |   | 2,200            |           |  |  |
| Loan 662080 Int                               | 401-3502-535-72-60 | 8,200            |   | 8,200            |           |  |  |
| SRL SSES 610201 Int                           | 401-3501-535-72-72 | 900              |   | 900              |           |  |  |
| SRL SSES 610200 Int                           | 401-3501-535-72-73 | 7,800            |   | 7,800            |           |  |  |
| SRL SSES 610220 Int                           | 401-3501-535-72-76 | 13,500           |   | 13,500           |           |  |  |
| <b>Total</b>                                  |                    | <b>476,800</b>   |   | <b>476,800</b>   |           |  |  |
|                                               |                    |                  |   |                  |           |  |  |
| <b>Interfund Transfer</b>                     |                    |                  |   |                  |           |  |  |
| Interfund Transfer                            | 401-8101-581-91-10 | 250,000          |   |                  |           |  |  |
| <b>Total Transfer/Reserve</b>                 |                    | <b>250,000</b>   |   | <b>-</b>         |           |  |  |
|                                               |                    |                  |   |                  |           |  |  |
|                                               |                    |                  |   |                  |           |  |  |
| <b>Total Sewer</b>                            |                    | <b>9,029,722</b> |   | <b>5,670,030</b> | -37.2070% |  |  |
|                                               |                    |                  |   |                  |           |  |  |
| Total Revenue & Contri                        |                    | 9,029,722        |   | 1,797,325        |           |  |  |
| Total Exp                                     |                    | (9,029,722)      |   | (5,670,030)      |           |  |  |
|                                               |                    |                  |   |                  |           |  |  |

|                                   |                       |                  |   |                  |          |  |
|-----------------------------------|-----------------------|------------------|---|------------------|----------|--|
| <b>CITY OF LIVE OAK</b>           |                       |                  |   |                  |          |  |
| Fiscal Year 2026 - 2027           |                       |                  |   |                  |          |  |
|                                   |                       |                  |   |                  |          |  |
|                                   |                       | 2025-2026        |   | Proposed         | Variance |  |
| DESCRIPTION                       | ACCOUNT #             | Budget           |   | 2027 Budget      | %        |  |
| <b>Prison</b>                     |                       |                  |   |                  |          |  |
| <b>Charges For Services</b>       |                       |                  |   |                  |          |  |
| Water Sales <b>Prison</b>         | 401-0000-343-30-14    | 496,036          |   | 496,036          |          |  |
| Sewer Charges <b>Prison</b>       | 401-0000-343-50-14    | 609,326          |   | 609,326          |          |  |
|                                   |                       | <b>1,105,362</b> |   | <b>1,105,362</b> |          |  |
| <b>Total Revenue</b>              | <b>Prison Revenue</b> | <b>1,105,362</b> |   | <b>1,105,362</b> |          |  |
|                                   |                       |                  |   |                  |          |  |
|                                   |                       |                  |   |                  |          |  |
|                                   |                       | 2025-2026        |   | Proposed         |          |  |
| DESCRIPTION                       | ACCOUNT #             | Budget           |   | 2027 Budget      |          |  |
| <b>Prison Water</b>               |                       |                  |   |                  |          |  |
| Program Maint                     | 401-3303-533-34-30    | 20,000           |   | 20,000           |          |  |
| Contract OMI Plants               | 401-3303-533-34-40    | 67,354           |   | 69,000           |          |  |
| Phone                             | 401-3303-533-41-10    | 2,500            |   | 1,500            |          |  |
| Utilities - Elec, Water           | 401-3303-533-43-11    | 50,000           |   | 50,000           |          |  |
| Insurance - General Liability     | 401-3303-533-45-20    | 22,725           |   | 22,725           |          |  |
| Petroleum Tank Liability          | 401-3303-533-45-40    | 2,500            |   | 2,500            |          |  |
| Maintenance Equip                 | 401-3303-533-46-11    | 25,000           |   | 25,000           |          |  |
| Operating Supplies                | 401-3303-533-52-10    | 10,000           |   | 10,000           |          |  |
| Fuel - Gas & Oil                  | 401-3303-533-52-11    | 4,000            |   | 4,000            |          |  |
| Wtr Plant Chemicals               | 401-3303-533-52-31    | 20,000           |   | 20,000           |          |  |
| Improvement Other than Bldg       | 401-3303-533-63-10    | 22,000           | * |                  |          |  |
| Capital Outlay Water Improvements | 401-3303-533-63-41    | 15,000           |   |                  |          |  |
| <b>Total Water Plant SCI</b>      |                       | <b>261,079</b>   |   | <b>224,725</b>   |          |  |
|                                   |                       |                  |   |                  |          |  |
|                                   |                       |                  |   |                  |          |  |
|                                   |                       | 2025-2026        |   | Proposed         |          |  |
| DESCRIPTION                       | ACCOUNT #             | Budget           |   | 2027 Budget      |          |  |
| <b>Prison Sewer</b>               |                       |                  |   |                  |          |  |
| Contractual PW                    | 401-3506-536-34-41    | 54,720           |   | 54,720           |          |  |
| Utilities (Elec, Water)           | 401-3506-536-43-10    | 500              |   | 500              |          |  |
| General Liab                      | 401-3506-536-45-20    | 3,500            |   | 3,500            |          |  |
| System Repair & Maint             | 401-3506-536-46-40    | 120,000          |   | 120,000          |          |  |
| Operating Supplies                | 401-3506-536-52-10    | 5,000            |   | 5,000            |          |  |
| Fuel - Oil & Gas                  | 401-3506-536-52-11    | 4,000            |   | 4,000            |          |  |
| Chemicals                         | 401-3506-536-52-30    | 5,000            |   | 5,000            |          |  |
| Capital Impv                      | 401-3506-536-63-10    | 60,000           |   | 60,000           |          |  |
| SCI Water Scada impv              | 401-3506-536-63-11    | 7,000            |   | 7,000            |          |  |
| FA Mach & Equip                   | 401-3506-536-64-20    |                  |   | 3,000            |          |  |
| <b>Total Sewer</b>                |                       | <b>259,720</b>   |   | <b>262,720</b>   |          |  |
|                                   |                       |                  |   |                  |          |  |

|                               |                    |                  |  |                  |          |  |
|-------------------------------|--------------------|------------------|--|------------------|----------|--|
| <b>CITY OF LIVE OAK</b>       |                    |                  |  |                  |          |  |
| Fiscal Year 2026 - 2027       |                    |                  |  |                  |          |  |
|                               |                    |                  |  |                  |          |  |
|                               |                    | 2025-2026        |  | Proposed         | Variance |  |
| DESCRIPTION                   | ACCOUNT #          | Budget           |  | 2027 Budget      | %        |  |
| <b>Debt Service</b>           |                    |                  |  |                  |          |  |
| SRL WWTPII 662110 Princ       | 401-3506-536-71-75 | 14,300           |  | 15,000           |          |  |
| SRL WWTPII 662111 Princ       | 401-3506-536-71-71 | 329,000          |  | 329,000          |          |  |
| SRL WWTP 662110 Int           | 401-3506-536-72-75 | 1,300            |  | 1,300            |          |  |
| SRL WWTP 662111 Int           | 401-3506-536-72-71 | 111,000          |  | 111,000          |          |  |
| <b>Total</b>                  |                    | <b>455,600</b>   |  | <b>456,300</b>   |          |  |
|                               |                    |                  |  |                  |          |  |
| <b>Interfund Transfer</b>     |                    |                  |  |                  |          |  |
| Interfund Transfer            | 401-8101-581-91-10 | 128,963          |  | 161,617          |          |  |
| <b>Total Transfer/Reserve</b> |                    | <b>128,963</b>   |  | <b>161,617</b>   |          |  |
|                               |                    |                  |  |                  |          |  |
| <b>Total Prison</b>           |                    | <b>1,105,362</b> |  | <b>1,105,362</b> | 0.0000%  |  |
|                               |                    |                  |  |                  |          |  |
| Total Revenue & Contri        |                    | 1,105,362        |  | 1,105,362        |          |  |
| Total Exp                     |                    | -1,105,362       |  | -1,105,362       |          |  |
|                               |                    |                  |  |                  |          |  |

|                                         |                    |                  |                  |          |  |  |
|-----------------------------------------|--------------------|------------------|------------------|----------|--|--|
| <b>CITY OF LIVE OAK</b>                 |                    |                  |                  |          |  |  |
| Fiscal Year 2026 - 2027                 |                    |                  |                  |          |  |  |
|                                         |                    |                  |                  |          |  |  |
|                                         |                    | 2025-2026        | Proposed         | Variance |  |  |
| DESCRIPTION                             | ACCOUNT #          | Budget           | 2027 Budget      | %        |  |  |
| <b>Gas Fund</b>                         |                    |                  |                  |          |  |  |
| <b>Intergovernmental Revenue</b>        |                    |                  |                  |          |  |  |
| FED PHSMA                               | 451-0000-331-33-02 | 30,000           |                  |          |  |  |
| FED PHSMA (Anode Bed Reloc/Repl)        | 451-0000-331-33-12 | 123,498          | 123,498          |          |  |  |
| <b>Total Intergovernmental Revenues</b> |                    | <b>153,498</b>   | <b>123,498</b>   |          |  |  |
|                                         |                    |                  |                  |          |  |  |
| <b>Charges For Services</b>             |                    |                  |                  |          |  |  |
| Firm Natural Gas                        | 451-0000-343-20-01 | 1,300,000        | 1,000,000        |          |  |  |
| Shut Off Reconnect Fee                  | 451-0000-343-20-03 | 2,000            | 2,000            |          |  |  |
| Gas Taps                                | 451-0000-343-20-04 | 3,500            | 3,500            |          |  |  |
| Gas Service Charges                     | 451-0000-343-20-07 | 5,000            | 5,000            |          |  |  |
| <b>Total</b>                            |                    | <b>1,310,500</b> | <b>1,010,500</b> |          |  |  |
|                                         |                    |                  |                  |          |  |  |
| <b>Miscellaneous Revenue</b>            |                    |                  |                  |          |  |  |
| Interest On Investments                 | 451-0000-361-10-01 | 2,500            | 5,000            |          |  |  |
| Miscellaneous Revenue                   | 451-0000-369-90-01 | 360              | 360              |          |  |  |
| <b>Total</b>                            |                    | <b>2,860</b>     | <b>5,360</b>     |          |  |  |
|                                         |                    |                  |                  |          |  |  |
| <b>Other Sources Infrastructure</b>     |                    |                  |                  |          |  |  |
| Contribution Infrastructure             | 451-0000-381-10-00 | 65,000           | 65,000           |          |  |  |
| <b>Total</b>                            |                    | <b>65,000</b>    | <b>65,000</b>    |          |  |  |
|                                         |                    |                  |                  |          |  |  |
| <b>Total Revenue</b>                    |                    | <b>1,531,858</b> | <b>1,204,358</b> |          |  |  |
|                                         |                    |                  |                  |          |  |  |
|                                         |                    | 2025-2026        | Proposed         |          |  |  |
| DESCRIPTION                             | ACCOUNT #          | Budget           | 2027 Budget      |          |  |  |
| <b>Gas Dept.</b>                        |                    |                  |                  |          |  |  |
| Survey & Inspection                     | 451-3201-532-31-40 | 15,000           | 10,000           |          |  |  |
| Contractual Other                       | 451-3201-532-34-10 | 5,000            | 5,000            |          |  |  |
| Contract PW                             | 451-3201-532-34-41 | 234,327          | 234,327          |          |  |  |
| Utilities - Elec, Water                 | 451-3201-532-43-10 | 4,000            | 4,000            |          |  |  |
| Insurance - Auto                        | 451-3201-532-45-10 | 7,800            | 7,800            |          |  |  |
| Insurance - General Liability           | 451-3201-532-45-20 | 4,000            | 4,000            |          |  |  |
| Maintenance - Equipment                 | 451-3201-532-46-10 | 30,000           | 30,000           |          |  |  |
| Maintenance - Building                  | 451-3201-532-46-20 | 1,000            | 1,000            |          |  |  |
| Meter Repair/Replacement                | 451-3201-532-46-30 | 10,000           | 10,000           |          |  |  |
| System Repair                           | 451-3201-532-46-40 | 30,000           | 30,000           |          |  |  |
| Natural Gas                             | 451-3201-532-49-10 | 756,500          | 472,233          |          |  |  |
| Bad Debt Expense                        | 451-3201-532-49-30 | 1,000            | 1,000            |          |  |  |

|                                    |                    |                  |   |                  |           |  |
|------------------------------------|--------------------|------------------|---|------------------|-----------|--|
| <b>CITY OF LIVE OAK</b>            |                    |                  |   |                  |           |  |
| Fiscal Year 2026 - 2027            |                    |                  |   |                  |           |  |
|                                    |                    |                  |   |                  |           |  |
|                                    |                    | 2025-2026        |   | Proposed         | Variance  |  |
| DESCRIPTION                        | ACCOUNT #          | Budget           |   | 2027 Budget      | %         |  |
| Tax Liability                      | 451-3201-532-49-50 | 20,000           |   | 20,000           |           |  |
| Operating Supplies                 | 451-3201-532-52-10 | 40,000           |   | 40,000           |           |  |
| Fuel - Gas & Oil                   | 451-3201-532-52-11 | 12,000           |   | 10,000           |           |  |
| Software                           | 451-3201-532-52-25 | 5,000            |   | 5,000            |           |  |
| Depreciation                       | 451-3201-532-59-10 | 52,410           |   | 53,000           |           |  |
| Impv. OTB - Anoide bed replacement | 451-3201-532-63-47 | 123,498          |   | 123,498          |           |  |
| Impv. OTB - Rectifier              | 451-3201-532-63-47 | 65,000           |   | 65,000           |           |  |
| Cap Outlay Mach & Equip            | 451-3201-532-63-10 | 30,000           |   | 30,000           |           |  |
| Capital Outlay Equipment - Meters  | 451-3201-532-64-10 | 50,000           |   | 40,000           |           |  |
| Cap Outlay Mach & Equip            | 451-3201-532-64-20 | 3,500            |   | 3,500            |           |  |
| Cap Outlay Mach & Equip            | 451-3201-532-64-20 | 10,000           |   | 5,000            |           |  |
| Cap Outlay Mach & Equip            | 451-3201-532-64-20 |                  | * |                  |           |  |
| <b>Total Department</b>            |                    | <b>1,510,035</b> |   | <b>1,204,358</b> |           |  |
|                                    |                    |                  |   |                  |           |  |
| <b>Interfund Transfer</b>          |                    |                  |   |                  |           |  |
| Interfund Transfer                 | 451-8101-581-91-10 | 21,823           |   |                  |           |  |
|                                    |                    |                  |   |                  |           |  |
| <b>Total Exp.</b>                  |                    | <b>1,531,858</b> |   | <b>1,204,358</b> | -21.3793% |  |
|                                    |                    |                  |   |                  |           |  |
| <b>Total Revenue</b>               |                    | 1,531,858        |   | 1,204,358        |           |  |
| <b>Total Exp.</b>                  |                    | (1,531,858)      |   | (1,204,358)      |           |  |

|                                         |                    |                  |  |                  |          |  |
|-----------------------------------------|--------------------|------------------|--|------------------|----------|--|
| <b>CITY OF LIVE OAK</b>                 |                    |                  |  |                  |          |  |
| Fiscal Year 2026 - 2027                 |                    |                  |  |                  |          |  |
|                                         |                    |                  |  |                  |          |  |
|                                         |                    | 2025-2026        |  | Proposed         | Variance |  |
| DESCRIPTION                             | ACCOUNT #          | Budget           |  | 2027 Budget      | %        |  |
| <b>Sanitation Fund</b>                  |                    |                  |  |                  |          |  |
| <b>Intergovernmental Revenue</b>        |                    |                  |  |                  |          |  |
| TS FEMA - Federal                       | 461-0000-331-50-91 |                  |  |                  |          |  |
| TS FEMA - State                         |                    |                  |  |                  |          |  |
| <b>Total Intergovernmental Revenues</b> |                    | <b>0</b>         |  | <b>0</b>         |          |  |
| <b>Charges For Services</b>             |                    |                  |  |                  |          |  |
| Garbage Collection Fees                 | 461-0000-343-40-01 | 1,618,000        |  | 1,618,000        |          |  |
| Trash Collection Fees                   | 461-0000-343-40-10 | 1,250            |  | 1,250            |          |  |
| GB Fees/Capital Replacement             | 461-0000-343-40-11 |                  |  |                  |          |  |
| <b>Charges For Services</b>             |                    | <b>1,619,250</b> |  | <b>1,619,250</b> |          |  |
| <b>Miscellaneous</b>                    |                    |                  |  |                  |          |  |
| Interest On Investment                  | 461-0000-361-10-01 | 1,150            |  | 18,000           |          |  |
| Miscellaneous Revenues                  | 461-0000-369-90-01 |                  |  |                  |          |  |
| <b>Total</b>                            |                    | <b>1,150</b>     |  | <b>18,000</b>    |          |  |
| Interfund Transfer Infrast              | 461-0000-381-10-00 |                  |  |                  |          |  |
| Cash Carry Forward                      | 461-0000-388-10-00 | -                |  | -                |          |  |
| <b>Total Sanitation Revenue</b>         |                    | <b>1,620,400</b> |  | <b>1,637,250</b> |          |  |
|                                         |                    |                  |  |                  |          |  |
|                                         |                    |                  |  |                  |          |  |
|                                         |                    | 2025-2026        |  | Proposed         |          |  |
| DESCRIPTION                             | ACCOUNT #          | Budget           |  | 2027 Budget      |          |  |
| <b>Sanitation</b>                       |                    |                  |  |                  |          |  |
| Salaries - Regular                      | 461-3401-534-12-10 | 251,500          |  | 263,000          |          |  |
| Salaries - Overtime                     | 461-3401-534-14-10 | 8,000            |  | 8,000            |          |  |
| Special Pay - On Call                   | 461-3401-534-15-10 |                  |  | 2,000            |          |  |
| Fica/Med Taxes                          | 461-3401-534-21-00 | 19,500           |  | 21,000           |          |  |
| Pension L-term FRS                      | 461-3401-534-21-10 | 10,000           |  | 10,000           |          |  |
| Retirement                              | 461-3401-534-22-10 | 35,500           |  | 36,500           |          |  |
| Health Insurance                        | 461-3401-534-23-10 | 74,400           |  | 78,000           |          |  |
| OPEB Liability                          | 461-3401-534-23-11 | 1,000            |  | 1,000            |          |  |
| Worker's Compensation                   | 461-3401-534-24-10 | 10,600           |  | 11,500           |          |  |
| Drug Testing                            | 461-3401-534-31-20 | 120              |  | 120              |          |  |
| Phone Expense                           | 461-3401-534-41-10 | 500              |  | 500              |          |  |

|                               |                    |                  |   |                  |          |  |
|-------------------------------|--------------------|------------------|---|------------------|----------|--|
| <b>CITY OF LIVE OAK</b>       |                    |                  |   |                  |          |  |
| Fiscal Year 2026 - 2027       |                    |                  |   |                  |          |  |
|                               |                    |                  |   |                  |          |  |
|                               |                    | 2025-2026        |   | Proposed         | Variance |  |
| DESCRIPTION                   | ACCOUNT #          | Budget           |   | 2027 Budget      | %        |  |
| Rentals & leases              | 461-3401-534-44-10 |                  | * |                  |          |  |
| Insurance - Auto              | 461-3401-534-45-10 | 14,500           |   | 14,500           |          |  |
| Insurance - General Liability | 461-3401-534-45-20 | 10,000           |   | 10,000           |          |  |
| Maintenance - Equipment       | 461-3401-534-46-10 | 50,000           |   | 50,000           |          |  |
| Bad Debt Expenses             | 461-3401-534-49-30 | 2,000            |   | 2,000            |          |  |
| Landfill charges              | 461-3401-534-49-60 | 500,000          |   | 500,000          |          |  |
| Operating Supplies            | 461-3401-534-52-10 | 90,000           |   | 90,000           |          |  |
| Gas & Oil                     | 461-3401-534-52-11 | 80,000           |   | 80,000           |          |  |
| Garbage Cans                  | 461-3401-534-52-15 | 35,000           |   | 35,000           |          |  |
| Depreciation                  | 461-3401-534-59-10 | 97,000           |   | 97,000           |          |  |
| Capital/ Equipment            | 461-3401-534-64-64 | 25,000           |   | 25,000           |          |  |
| <b>Total</b>                  |                    | <b>1,314,620</b> |   | <b>1,335,120</b> |          |  |
|                               |                    |                  |   |                  |          |  |
| <b>Interfund Transfer</b>     |                    |                  |   |                  |          |  |
| Interfund Transfer            | 461-8101-581-91-10 | 282,080          |   | 302,130          |          |  |
| Capital Reserve               | 461-3401-534-95-10 | 23,700           |   |                  |          |  |
| <b>Total</b>                  |                    | <b>305,780</b>   |   | <b>302,130</b>   |          |  |
|                               |                    |                  |   |                  |          |  |
| <b>Total Expense</b>          |                    | <b>1,620,400</b> |   | <b>1,637,250</b> | 1.0399%  |  |
|                               |                    |                  |   |                  |          |  |
|                               |                    |                  |   |                  |          |  |
| <b>Total Revenue</b>          |                    | 1,620,400        |   | 1,637,250        |          |  |
| <b>Total Exp.</b>             |                    | 1,620,400        |   | 1,637,250        |          |  |
|                               |                    |                  |   |                  |          |  |

|                                 |                    |                |  |                |  |          |
|---------------------------------|--------------------|----------------|--|----------------|--|----------|
| <b>CITY OF LIVE OAK</b>         |                    |                |  |                |  |          |
| Fiscal Year 2026 - 2027         |                    |                |  |                |  |          |
|                                 |                    | 2025-2026      |  | Proposed       |  | Variance |
| DESCRIPTION                     | ACCOUNT #          | Budget         |  | 2027 Budget    |  | %        |
| <b>Legislative Expenditures</b> |                    |                |  |                |  |          |
| Salaries - Mayor                | 001-1101-511-11-10 | 20,200         |  | 21,300         |  |          |
| Salaries - City Council         | 001-1101-511-11-20 | 85,800         |  | 90,000         |  |          |
| Phone Compensation              | 001-1101-511-15-35 | 7,600          |  | 5,100          |  |          |
| FICA Taxes                      | 001-1101-511-21-00 | 8,200          |  | 8,600          |  |          |
| Retirement Contributions        | 001-1101-511-22-10 | 57,900         |  | 62,000         |  |          |
| Life & Health Insurance         | 001-1101-511-23-10 | 52,300         |  | 77,000         |  |          |
| Workers Compensation            | 001-1101-511-24-10 | 200            |  | 160            |  |          |
| Travel & Per Diem               | 001-1101-511-40-10 | 20,000         |  | 20,000         |  |          |
| General Liability               | 001-1101-511-45-20 | 3,700          |  | 3,700          |  |          |
| Election Expense                | 001-1101-511-48-10 | 24,000         |  | -              |  |          |
| Promotional Activities          | 001-1101-511-48-20 | 9,000          |  | 7,000          |  |          |
| Operating Supplies              | 001-1101-511-52-10 | 2,000          |  | 2,000          |  |          |
| Bks Pub Sub & Memberships       | 001-1101-511-54-10 | 1,000          |  | 1,000          |  |          |
| <b>Legislative</b>              |                    | <b>291,900</b> |  | <b>297,860</b> |  | 2.0418%  |
|                                 |                    |                |  |                |  |          |
|                                 |                    |                |  |                |  |          |
|                                 |                    |                |  |                |  |          |

|                                  |                    |                  |  |                  |          |  |
|----------------------------------|--------------------|------------------|--|------------------|----------|--|
| <b>CITY OF LIVE OAK</b>          |                    |                  |  |                  |          |  |
| Fiscal Year 2026 - 2027          |                    |                  |  |                  |          |  |
|                                  |                    |                  |  |                  |          |  |
|                                  |                    | 2025-2026        |  | Proposed         | Variance |  |
| DESCRIPTION                      | ACCOUNT #          | Budget           |  | 2027 Budget      | %        |  |
| <b>Administrative</b>            |                    |                  |  |                  |          |  |
| Salaries - Regular               | 001-1201-512-12-10 | 297,600          |  | 400,000          |          |  |
| Salaries - Overtime              | 001-1201-512-14-10 | 500              |  | 500              |          |  |
| Phone Compensation               | 001-1201-512-15-35 | 3,700            |  | 4,000            |          |  |
| FICA Taxes                       | 001-1201-512-21-00 | 22,900           |  | 35,000           |          |  |
| Retirement Contributions         | 001-1201-512-22-10 | 77,000           |  | 95,000           |          |  |
| Life & Health Insurance          | 001-1201-512-23-10 | 49,500           |  | 72,000           |          |  |
| Workers Compensation             | 001-1201-512-24-10 | 4,000            |  | 4,400            |          |  |
| Professionals Svcs/Legal         | 001-1201-512-31-10 | 60,000           |  | 60,000           |          |  |
| Drug Testing                     | 001-1201-512-31-20 | 400              |  | 500              |          |  |
| Misc. Contractual Svcs           | 001-1201-512-34-10 | 100,000          |  | 100,000          |          |  |
| Contractual PW                   | 001-1201-512-34-41 | 62,700           |  | 55,000           |          |  |
| Travel & Per Diem                | 001-1201-512-40-10 | 4,000            |  | 4,000            |          |  |
| Conferences/Hotel                | 001-1201-512-40-12 | 4,500            |  | 5,000            |          |  |
| Phone Expense                    | 001-1201-512-41-10 | 20,000           |  | 15,000           |          |  |
| Postage                          | 001-1201-512-42-10 | 5,000            |  | 5,000            |          |  |
| Utilities - Elec, Water          | 001-1201-512-43-10 | 45,500           |  | 30,000           |          |  |
| Insurance - Auto                 | 001-1201-512-45-10 | 2,500            |  | 2,500            |          |  |
| Insurance - General Liability    | 001-1201-512-45-20 | 88,300           |  | 88,300           |          |  |
| Maintenance - Equipment          | 001-1201-512-46-10 | 5,000            |  | 1,000            |          |  |
| Maintenance - Building           | 001-1201-512-46-20 | 8,000            |  | 8,000            |          |  |
| Printing & Binding               | 001-1201-512-47-10 | 1,000            |  | 1,000            |          |  |
| Legal Advertising                | 001-1201-512-49-20 | 6,000            |  | 7,000            |          |  |
| Operating Supplies               | 001-1201-512-52-10 | 14,000           |  | 15,000           |          |  |
| Fuel - Gas & Oil                 | 001-1201-512-52-11 | 2,600            |  | 1,500            |          |  |
| Bks Pub Sub & Memberships        | 001-1201-512-54-10 | 3,000            |  | 2,000            |          |  |
| Training                         | 001-1201-512-55-10 | 1,000            |  | 500              |          |  |
| Impv other than Bldg             | 001-1201-512-63-11 | 85,000           |  | 20,000           |          |  |
| Equipment                        | 001-1201-512-64-20 | 500,000          |  | 500,000          |          |  |
| Equipment - Vehicle              | 001-1201-512-64-24 | 50,000           |  |                  |          |  |
| Lease Purchase Postage Machine   | 001-1201-512-71-12 | 1,000            |  | 2,000            |          |  |
| Lease Principal/Interest Vehicle | 001-1201-512-71-31 | -                |  | 1,000            |          |  |
| Unfunded Liab. Annual Leave      | 001-1201-512-99-03 | 5,000            |  | 5,000            |          |  |
| Emerg. Preparedness Reserves     | 001-1201-512-99-05 | 5,000            |  | 5,000            |          |  |
| <b>Administrative</b>            |                    | <b>1,534,700</b> |  | <b>1,545,200</b> | 0.6842%  |  |
|                                  |                    |                  |  |                  |          |  |

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|---------------------------|--------------------|----------------|--|----------------|----------|--|
| <b>CITY OF LIVE OAK</b>   |                    |                |  |                |          |  |
| Fiscal Year 2026 - 2027   |                    |                |  |                |          |  |
|                           |                    | 2025-2026      |  | Proposed       | Variance |  |
| DESCRIPTION               | ACCOUNT #          | Budget         |  | 2027 Budget    | %        |  |
| <b>City Clerk</b>         |                    |                |  |                |          |  |
| Salaries - Regular        | 001-1202-512-12-10 | 107,200        |  | 113,000        |          |  |
| Salaries - Overtime       | 001-1202-512-14-10 | 1,000          |  | 500            |          |  |
| Phone Compensation        | 001-1202-512-15-35 | 1,280          |  | 1,300          |          |  |
| FICA Taxes                | 001-1202-512-21-00 | 8,200          |  | 8,650          |          |  |
| Retirement Contributions  | 001-1202-512-22-10 | 43,970         |  | 47,000         |          |  |
| Life & Health             | 001-1202-512-23-10 | 24,850         |  | 26,000         |          |  |
| Workers Compensation      | 001-1202-512-24-10 | 200            |  | 200            |          |  |
| Travel & Per Diem         | 001-1202-512-40-10 | 1,000          |  | 500            |          |  |
| Conferences/Hotel         | 001-1202-512-40-12 | 2,500          |  | 2,500          |          |  |
| Postage                   | 001-1202-512-42-10 | 3,000          |  | 3,000          |          |  |
| General Liability         | 001-1202-512-45-20 | 3,400          |  | 3,400          |          |  |
| Maintenance - Software    | 001-1202-512-46-60 | 5,000          |  | 5,000          |          |  |
| Legal Advertising         | 001-1202-512-49-20 | 2,500          |  | 1,000          |          |  |
| Operating Supplies        | 001-1202-512-52-10 | 2,000          |  | 2,000          |          |  |
| Bks Pub Sub & Memberships | 001-1202-512-54-10 | 8,000          |  | 10,000         |          |  |
| Training                  | 001-1202-512-55-10 | 500            |  | 1,000          |          |  |
| <b>City Clerk</b>         |                    | <b>214,600</b> |  | <b>225,050</b> | 4.8695%  |  |
|                           |                    |                |  |                |          |  |

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| <b>CITY OF LIVE OAK</b>       |                    |                |                |  |           |  |
| Fiscal Year 2026 - 2027       |                    |                |                |  |           |  |
|                               |                    | 2025-2026      | Proposed       |  | Variance  |  |
| DESCRIPTION                   | ACCOUNT #          | Budget         | 2027 Budget    |  | %         |  |
| <b>Code Enforcement</b>       |                    |                |                |  |           |  |
| Salaries - Regular            | 001-1502-524-12-10 | 71,850         | 51,000         |  |           |  |
| Salaries - Overtime           | 001-1502-524-14-10 | 1,000          | 500            |  |           |  |
| FICA Taxes                    | 001-1502-524-21-00 | 5,160          | 4,000          |  |           |  |
| Retirement Contributions      | 001-1502-524-22-10 | 9,320          | 6,500          |  |           |  |
| Life & Health                 | 001-1502-524-23-10 | 24,850         | 13,500         |  |           |  |
| Workers Compensation          | 001-1502-524-24-10 | 1,100          | 1,100          |  |           |  |
| Professional Svcs/Legal       | 001-1502-524-31-10 | 30,000         | 15,000         |  |           |  |
| Misc. Contractual Svcs        | 001-1502-524-34-10 | 30,000         | 15,000         |  |           |  |
| Travel & Per Diem             | 001-1502-524-40-10 | 2,000          | 2,000          |  |           |  |
| Conferences/Hotel             | 001-1502-524-40-12 | 4,000          | 2,000          |  |           |  |
| Phone                         | 001-1502-524-41-10 | 1,400          | 1,000          |  |           |  |
| Postage                       | 001-1502-524-42-10 | 2,000          | 1,000          |  |           |  |
| Utilities - Elec, Water       | 001-1502-524-43-10 | 1,300          | 1,300          |  |           |  |
| Insurance - Auto              | 001-1502-524-45-10 | 1,300          | 1,300          |  |           |  |
| Insurance - General Liability | 001-1502-524-45-20 | 1,700          | 1,700          |  |           |  |
| Maintenance Equipment         | 001-1502-524-46-10 | 1,000          | 1,000          |  |           |  |
| Operating Supplies            | 001-1502-524-52-10 | 2,000          | 2,000          |  |           |  |
| Gas & Oil                     | 001-1502-524-52-11 | 1,200          | 1,000          |  |           |  |
| Bks Pub Sub & Memberships     | 001-1502-524-54-10 | 500            | 500            |  |           |  |
| Training                      | 001-1502-524-55-10 | 3,000          | 3,000          |  |           |  |
| Capital Machinery & Equip     | 001-1502-524-62-40 | 35,000         |                |  |           |  |
| <b>Code Enforcement</b>       |                    | <b>229,680</b> | <b>124,400</b> |  | -45.8377% |  |
|                               |                    |                |                |  |           |  |

|                               |                    |                |  |                |          |  |
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| <b>CITY OF LIVE OAK</b>       |                    |                |  |                |          |  |
| Fiscal Year 2026 - 2027       |                    |                |  |                |          |  |
|                               |                    | 2025-2026      |  | Proposed       | Variance |  |
| DESCRIPTION                   | ACCOUNT #          | Budget         |  | 2027 Budget    | %        |  |
| <b>Animal Control</b>         |                    |                |  |                |          |  |
| Salaries - Regular            | 001-2109-529-12-10 | 46,500         |  | 38,000         |          |  |
| Salaries - Overtime           | 001-2109-529-14-10 | 1,200          |  | 1,200          |          |  |
| FICA Taxes                    | 001-2109-529-21-00 | 3,650          |  | 3,000          |          |  |
| Retirement Contributions      | 001-2109-529-22-10 | 6,600          |  | 6,000          |          |  |
| Life & Health Insurance       | 001-2109-529-23-10 | 12,450         |  | 13,000         |          |  |
| Workers Compensation          | 001-2109-529-24-10 | 500            |  | 400            |          |  |
| Travel & Per Diem             | 001-2109-529-40-10 | 2,000          |  | 1,000          |          |  |
| Phone Exp                     | 001-2109-529-41-10 | 4,000          |  | 3,000          |          |  |
| Utilities - Elec, Water       | 001-2109-529-43-10 | 11,000         |  | 11,000         |          |  |
| Insurance - Auto              | 001-2109-529-45-10 | 900            |  | 900            |          |  |
| Insurance - General Liability | 001-2109-529-45-20 | 2,000          |  | 2,000          |          |  |
| Maintenance - Equipment       | 001-2109-529-46-10 | 2,500          |  | 2,500          |          |  |
| Operating Supplies            | 001-2109-529-52-10 | 7,000          |  | 10,000         |          |  |
| Fuel - Gas & Oil              | 001-2109-529-52-11 | 3,500          |  | 1,500          |          |  |
| Uniforms                      | 001-2109-529-52-20 | 650            |  | 1,000          |          |  |
| Chemicals                     | 001-2101-529-52-30 | 300            |  | 300            |          |  |
| Bks Pub Sub & Memberships     | 001-2109-529-54-10 | 250            |  | 250            |          |  |
| Training                      | 001-2109-529-55-10 | 500            |  | 500            |          |  |
| Cap. Outlay Mach. & Equip.    | 001-2109-529-64-20 | 55,000         |  | 55,000         |          |  |
| <b>Animal Control</b>         |                    | <b>160,500</b> |  | <b>150,550</b> | -6.1994% |  |
|                               |                    |                |  |                |          |  |

|                               |                    |                |  |                |          |  |
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| <b>CITY OF LIVE OAK</b>       |                    |                |  |                |          |  |
| Fiscal Year 2026 - 2027       |                    |                |  |                |          |  |
|                               |                    | 2025-2026      |  | Proposed       | Variance |  |
| DESCRIPTION                   | ACCOUNT #          | Budget         |  | 2027 Budget    | %        |  |
| <b>Cemetery</b>               |                    |                |  |                |          |  |
| Salaries - Regular            | 001-3901-539-12-10 | 125,000        |  | 127,000        |          |  |
| Salaries - Overtime           | 001-3901-539-14-10 | 12,000         |  | 10,000         |          |  |
| FICA Taxes                    | 001-3901-539-21-00 | 9,700          |  | 9,700          |          |  |
| Retirement Contributions      | 001-3901-539-22-10 | 17,700         |  | 18,000         |          |  |
| Life & Health Insurance       | 001-3901-539-23-10 | 49,700         |  | 51,500         |          |  |
| Workers Compensation          | 001-3901-539-24-10 | 2,500          |  | 2,560          |          |  |
| Drug Testing                  | 001-3901-539-31-20 | 150            |  | 150            |          |  |
| Insurance - Auto              | 001-3901-539-45-10 | 1,400          |  | 1,400          |          |  |
| Insurance - General Liability | 001-3901-539-45-20 | 3,800          |  | 3,800          |          |  |
| Maintenance - Equip.          | 001-3901-539-46-10 | 3,000          |  | 3,000          |          |  |
| Operating Supplies            | 001-3901-539-52-10 | 13,500         |  | 13,500         |          |  |
| Fuel - Gas & Oil              | 001-3901-539-52-11 | 10,000         |  | 5,000          |          |  |
| Uniforms                      | 001-3901-539-52-20 | 8,500          |  | 5,000          |          |  |
| Chemicals                     | 001-3901-539-52-30 | 1,000          |  | 1,000          |          |  |
| Tree Removal                  | 001-3901-539-53-50 | 3,000          |  | 3,000          |          |  |
| Land                          | 001-3901-539-61-10 | 2,000          |  | 2,000          |          |  |
| Imp. Other Than Building      | 001-3901-539-63-66 | 10,000         |  | 10,000         |          |  |
| Cap. Outlay Mach. & Equip.    | 001-3901-539-64-15 | 30,000         |  |                |          |  |
| Cap. Outlay Mach. & Equip.    | 001-3901-539-64-62 | 19,000         |  | 19,000         |          |  |
| Cap. Outlay Mach. & Equip.    | 001-3901-539-64-61 | 60,000         |  | 60,000         |          |  |
| <b>Cemetery</b>               |                    | <b>381,950</b> |  | <b>345,610</b> | -9.5143% |  |
|                               |                    |                |  |                |          |  |

|                                      |                    |                |                |          |  |  |
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| <b>CITY OF LIVE OAK</b>              |                    |                |                |          |  |  |
| Fiscal Year 2026 - 2027              |                    |                |                |          |  |  |
|                                      |                    |                |                |          |  |  |
|                                      |                    | 2024-2025      | Proposed       | Variance |  |  |
| DESCRIPTION                          | ACCOUNT #          | Budget         | 2027 Budget    | %        |  |  |
| <b>Stormwater Fund</b>               |                    |                |                |          |  |  |
| <b>Revenue</b>                       |                    |                |                |          |  |  |
| Stormwater                           | 441-0000-343-90-05 | 200,000        | 200,000        |          |  |  |
| <b>Total Stormwater Revenue</b>      |                    | <b>200,000</b> | <b>200,000</b> |          |  |  |
|                                      |                    |                |                |          |  |  |
| <b>Misc Revenue</b>                  |                    |                |                |          |  |  |
| Interest Income                      | 441-0000-361-10-01 | 200            | 2,000          |          |  |  |
| <b>Total Misc Revenue</b>            |                    | <b>200</b>     | <b>2,000</b>   |          |  |  |
|                                      |                    |                |                |          |  |  |
| <b>Intergovernment Revenue</b>       |                    |                |                |          |  |  |
| Storm Drainage FDOT TAP              | 441-0000-331-39-05 | 100,000        | 100,000        |          |  |  |
| Lake Mary Maintenance grant          | 441-0000-337-31-02 | 100,000        | 100,000        |          |  |  |
| <b>Total Intergovernment Revenue</b> |                    | <b>200,000</b> | <b>200,000</b> |          |  |  |
|                                      |                    |                |                |          |  |  |
| <b>Total Stormwater Revenue</b>      |                    | <b>400,200</b> | <b>402,000</b> |          |  |  |
|                                      |                    |                |                |          |  |  |
|                                      |                    | 2024-2025      | Proposed       |          |  |  |
|                                      |                    | Budget         | 2027 Budget    |          |  |  |
| <b>Stormwater Expense</b>            |                    |                |                |          |  |  |
| Misc. Contractual Svcs               | 441-3801-538-34-10 | 40,000         | 40,000         |          |  |  |
| Contractual PW                       | 441-3801-538-34-41 | 35,807         | 35,807         |          |  |  |
| Insurance - General Liability        | 441-3801-538-45-20 | 2,300          | 2,300          |          |  |  |
| Systems Repair & Maintenance         | 441-3801-538-46-40 | 5,000          | 5,000          |          |  |  |
| Lake Mary Maintenance                | 441-3801-538-46-43 | 100,000        | 100,000        |          |  |  |
| Operating Supplies                   | 441-3801-538-52-10 | 10,414         | 10,414         |          |  |  |
| Depreciation                         | 441-3801-538-59-10 | 52,000         | 52,000         |          |  |  |
| Plant Systems Improvement            | 441-3801-538-63-60 | 1,000          | 1,000          |          |  |  |
| Impv. OTB -Drainwells FDOT TAP       | 441-3801-538-63-10 | 100,000        | 100,000        |          |  |  |
| <b>Total Department</b>              |                    | <b>346,521</b> | <b>346,521</b> |          |  |  |
|                                      |                    |                |                |          |  |  |
| <b>Debt Service</b>                  |                    |                |                |          |  |  |
| Debt Svc Lease - Sys Insp & Maint    | 441-3801-538-71-31 |                |                |          |  |  |
| LoanPrincipal SW662070               | 441-3801-538-71-70 | 30,347         | 30,347         |          |  |  |
| LoanPrincipal SW66207P               | 441-3801-538-71-74 | 6,725          | 6,725          |          |  |  |
| Loan Interest SW662070               | 441-3801-538-72-70 | 3,876          | 3,876          |          |  |  |
| Loan Interest SW66207P               | 441-3801-538-72-74 | 734            | 734            |          |  |  |
|                                      |                    | <b>41,682</b>  | <b>41,682</b>  |          |  |  |
| <b>Interfund Transfer</b>            |                    |                |                |          |  |  |
| Interfund Transfer                   | 441-8101-581-91-10 | 11,997         | 13,797         |          |  |  |
| <b>Total Transfers</b>               |                    | <b>11,997</b>  | <b>13,797</b>  |          |  |  |
|                                      |                    |                |                |          |  |  |
| <b>Total Stormwater Expenditure</b>  |                    | <b>400,200</b> | <b>402,000</b> | 0.4498%  |  |  |
|                                      |                    |                |                |          |  |  |
| <b>Total Revenue</b>                 |                    | 400,200        | 402,000        |          |  |  |
| <b>Total Exp.</b>                    |                    | 400,200        | 402,000        |          |  |  |
|                                      |                    |                |                |          |  |  |

|                                                                                                                                                                                                                                      |                    |                |                |          |  |  |
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| <b>CITY OF LIVE OAK</b>                                                                                                                                                                                                              |                    |                |                |          |  |  |
| Fiscal Year 2026 - 2027                                                                                                                                                                                                              |                    |                |                |          |  |  |
|                                                                                                                                                                                                                                      |                    | 2025-2026      | Proposed       | Variance |  |  |
| DESCRIPTION                                                                                                                                                                                                                          | ACCOUNT #          | Budget         | 2027 Budget    | %        |  |  |
|                                                                                                                                                                                                                                      |                    |                |                |          |  |  |
| <b>Proposed Capital Projects Fund (Road Improvement)</b>                                                                                                                                                                             |                    |                |                |          |  |  |
| <b>Capital Projects Revenue</b>                                                                                                                                                                                                      |                    |                |                |          |  |  |
| Local Option Fuel Tax                                                                                                                                                                                                                | 302-0000-312-41-00 | 370,000        | 370,000        |          |  |  |
| Interest On Investment                                                                                                                                                                                                               | 302-0000-361-10-01 | 5,000          | 5,000          |          |  |  |
| Cash Carry Forward                                                                                                                                                                                                                   | 302-0000-388-10-00 | 225,000        | 225,000        |          |  |  |
| <b>Capital Projects Revenue</b>                                                                                                                                                                                                      |                    | <b>600,000</b> | <b>600,000</b> |          |  |  |
|                                                                                                                                                                                                                                      |                    |                |                |          |  |  |
| <b>Capital Projects Expenditures</b>                                                                                                                                                                                                 |                    |                |                |          |  |  |
|                                                                                                                                                                                                                                      |                    |                |                |          |  |  |
| <b>Interfund transfer (Cemetry)</b>                                                                                                                                                                                                  |                    |                |                |          |  |  |
| Interfund Transfer Streets opr                                                                                                                                                                                                       | 302-8101-581-91-10 | 600,000        | 600,000        |          |  |  |
| <b>Capital Projects Expenditures</b>                                                                                                                                                                                                 |                    | <b>600,000</b> | <b>600,000</b> | 0.0000%  |  |  |
|                                                                                                                                                                                                                                      |                    |                |                |          |  |  |
| <b>Total Revenue</b>                                                                                                                                                                                                                 |                    | 600,000        | 600,000        |          |  |  |
| <b>Total Exp.</b>                                                                                                                                                                                                                    |                    | 600,000        | 600,000        |          |  |  |
|                                                                                                                                                                                                                                      |                    |                |                |          |  |  |
|                                                                                                                                                                                                                                      |                    |                |                |          |  |  |
|                                                                                                                                                                                                                                      |                    |                |                |          |  |  |
|                                                                                                                                                                                                                                      |                    |                |                |          |  |  |
|                                                                                                                                                                                                                                      |                    |                |                |          |  |  |
|                                                                                                                                                                                                                                      |                    |                |                |          |  |  |
| <b>Statute 336.025 governs the use of these funds.</b>                                                                                                                                                                               |                    |                |                |          |  |  |
| County and municipal governments shall utilize moneys received pursuant to this paragraph only for transportation expenditures needed to meet the requirements of the capital improvements element of an adopted comprehensive plan. |                    |                |                |          |  |  |
|                                                                                                                                                                                                                                      |                    |                |                |          |  |  |
| <b>Transportation expenditures means:</b>                                                                                                                                                                                            |                    |                |                |          |  |  |
|                                                                                                                                                                                                                                      |                    |                |                |          |  |  |
| Public transportation operations and maintenance.                                                                                                                                                                                    |                    |                |                |          |  |  |
| Roadway and right-of-way                                                                                                                                                                                                             |                    |                |                |          |  |  |
| Street lighting                                                                                                                                                                                                                      |                    |                |                |          |  |  |
| Traffic signs, traffic engineering, signalization, and pavement markings                                                                                                                                                             |                    |                |                |          |  |  |
| Bridge maintenance and operation                                                                                                                                                                                                     |                    |                |                |          |  |  |
| Debt service and current expenditures for transportation capital projects                                                                                                                                                            |                    |                |                |          |  |  |
| <b>In addition:</b>                                                                                                                                                                                                                  |                    |                |                |          |  |  |
| Infrastructure projects consistent with the local government's approved comprehensive plan                                                                                                                                           |                    |                |                |          |  |  |
|                                                                                                                                                                                                                                      |                    |                |                |          |  |  |
| <b>See statute for further detail.</b>                                                                                                                                                                                               |                    |                |                |          |  |  |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                    |           |  |             |  |          |  |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|-----------|--|-------------|--|----------|--|
| CITY OF LIVE OAK                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                    |           |  |             |  |          |  |
| Fiscal Year 2026 - 2027                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                    |           |  |             |  |          |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                    |           |  |             |  |          |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                    | 2025-2026 |  | Proposed    |  | Variance |  |
| DESCRIPTION                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | ACCOUNT #          | Budget    |  | 2027 Budget |  | %        |  |
| Proposed Infrastructure Fund                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                    |           |  |             |  |          |  |
| Revenue Infrastructure Fund:                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                    |           |  |             |  |          |  |
| Loc. Gov. Discretionary Sales Surtax                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 303-0000-312-60-00 | 1,172,720 |  | 1,172,720   |  |          |  |
| Interest On Investment                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 303-0000-361-10-01 | 100,000   |  | 100,000     |  |          |  |
| Cash Carry Forward                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | 303-0000-388-10-00 | 3,687,280 |  | 3,687,280   |  |          |  |
| Total Revenue Infrastructure Fund                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                    | 4,960,000 |  | 4,960,000   |  |          |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                    |           |  |             |  |          |  |
| Infrastructure Fund Expenditures                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                    |           |  |             |  |          |  |
| Hale Park                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 303-8101-581-91-10 | 100,000   |  | 100,000     |  |          |  |
| Code Enf. Vehicle                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 303-8101-581-91-10 | 35,000    |  | 35,000      |  |          |  |
| Bldg - impv Annex                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | 303-8101-581-91-10 | 100,000   |  | 100,000     |  |          |  |
| Bldg - truck                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | 303-8101-581-91-10 | 35,000    |  | 35,000      |  |          |  |
| Interfund Trans Police bldg                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | 303-8101-581-91-10 | 100,000   |  | 100,000     |  |          |  |
| Interfund Trans - St. Impv                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 303-8101-581-91-10 | 800,000   |  | 800,000     |  |          |  |
| Interfund Trans - St. Impv                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 303-8101-581-91-10 | 2,660,000 |  | 2,660,000   |  |          |  |
| Interfund Trans Police vehicle                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 303-8101-581-91-10 | 190,000   |  | 190,000     |  |          |  |
| Interfund Trans Garage                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | 303-8101-581-91-10 | 175,000   |  | 175,000     |  |          |  |
| Interfund Trans Sewer                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 303-8101-581-91-40 | 200,000   |  | 200,000     |  |          |  |
| Interfund Trans Water                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | 303-8101-581-91-40 | 500,000   |  | 500,000     |  |          |  |
| Interfund Trans Gas                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 303-8101-581-91-45 | 65,000    |  | 65,000      |  |          |  |
| Total Infrastructure Fund Expenditures                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                    | 4,960,000 |  | 4,960,000   |  | 0.0000%  |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                    |           |  |             |  |          |  |
| Total Revenue                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                    | 4,960,000 |  | 4,960,000   |  |          |  |
| Total Exp.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                    | 4,960,000 |  | 4,960,000   |  |          |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                    |           |  |             |  |          |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                    |           |  |             |  |          |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                    |           |  |             |  |          |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                    |           |  |             |  |          |  |
| Statute 212.055                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                    |           |  |             |  |          |  |
| The proceeds of the surtax authorized by this subsection and any interest accrued shall be expended..... to finance, plan, and construct infrastructure and to acquire land for public recreation or conservation or protection of natural resources .....                                                                                                                                                                                                                                    |                    |           |  |             |  |          |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                    |           |  |             |  |          |  |
| The proceeds of the surtax authorized by this subsection and any interest accrued shall be expended..... to finance, plan, and construct infrastructure and to acquire land for public recreation or conservation or protection of natural resources .....                                                                                                                                                                                                                                    |                    |           |  |             |  |          |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                    |           |  |             |  |          |  |
| Infrastructure means:                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                    |           |  |             |  |          |  |
| Any fixed capital expenditure of fixed capital outlay associated with the construction, reconstruction, or improvement of public facilities which have a life expentancy of 5 or more years and any land acquisition, land improvement, design, and engineering costs related thereto. Per referendum, capital expenditures for solid waste management, sewer and stormwater drainage, potable water distribution, parks, recreation and pubic safety                                         |                    |           |  |             |  |          |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                    |           |  |             |  |          |  |
| A fire department vehicle, an emergency medical service vehicle, a police department vehicle, or any other vehicle, and such equipment necessary to outfit the vehicle for its offical use or equipment that has a life expectancy of at least 5 years.                                                                                                                                                                                                                                       |                    |           |  |             |  |          |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                    |           |  |             |  |          |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                    |           |  |             |  |          |  |
| ...a discretionary sales surtax imposed or extended after the effective date of this act may provide for an amount not to exceed 15 percent of the local option sales surtax proceeds to be allocated for deposit to a trust fund within the count's accounts created for the purpose of funding economic development projects of a general public purpose targeted to improve local economies, including the funding of operational cost and incentive related to such economic development. |                    |           |  |             |  |          |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                    |           |  |             |  |          |  |
| See statute for further detail.                                                                                                                                                                                                                                                                                                                                                                                                                                                               |                    |           |  |             |  |          |  |

|                                       |                    |                |                |           |  |  |  |
|---------------------------------------|--------------------|----------------|----------------|-----------|--|--|--|
| <b>CITY OF LIVE OAK</b>               |                    |                |                |           |  |  |  |
| Fiscal Year 2026 - 2027               |                    |                |                |           |  |  |  |
|                                       |                    | 2025-2026      | Proposed       | Variance  |  |  |  |
| DESCRIPTION                           | ACCOUNT #          | Budget         | 2027 Budget    | %         |  |  |  |
| <b>Fund 111 LOCAL GRANTS FUND</b>     |                    |                |                |           |  |  |  |
| Other Donations to PD                 | 111-0000-366-01-20 | 4,000          | 4,000          |           |  |  |  |
| Donation - Festivals                  | 111-0000-366-66-01 | 7,000          | 7,000          |           |  |  |  |
| Pilgrim's Pride Donation              | 111-0000-366-01-21 | 100,000        | 100,000        |           |  |  |  |
| Infrastructure Fund Contribution      |                    |                |                |           |  |  |  |
| Cash Carry Forward                    | 111-0000-388-10-00 | -              |                |           |  |  |  |
| <b>Total Revenues</b>                 |                    | <b>121,000</b> | <b>111,000</b> |           |  |  |  |
|                                       |                    |                |                |           |  |  |  |
| Operating Supplies                    | 111-1201-512-52-10 | 7,000          | 7,000          |           |  |  |  |
| PD Shop with a Cop                    | 111-6401-564-82-50 | 4,000          | 4,000          |           |  |  |  |
| Hale Park Restroom                    | 111-7201-572-63-25 | 100,000        | 100,000        |           |  |  |  |
| <b>Total Expenditures</b>             |                    | <b>121,000</b> | <b>111,000</b> | -8.2645%  |  |  |  |
|                                       |                    |                |                |           |  |  |  |
| <b>Fund 121 STATE GRANTS FUND</b>     |                    |                |                |           |  |  |  |
|                                       |                    |                |                |           |  |  |  |
| FRDAP Heritage Pk PHII                | 121-0000-334-73-01 | 200,000        | 200,000        |           |  |  |  |
| FRDAP Heritage Pk Trail               | 121-0000-334-73-01 | 200,000        |                |           |  |  |  |
| <b>Total Revenues</b>                 |                    | <b>400,000</b> | <b>200,000</b> |           |  |  |  |
|                                       |                    |                |                |           |  |  |  |
| Hale Park                             | 121-7201-572-63-25 |                |                |           |  |  |  |
| FRDAP Heritage Pk PHII                | 121-7201-572-63-30 | 200,000        | 200,000        |           |  |  |  |
| Heritage Park Ph Trail                | 121-7201-572-63-24 | 200,000        |                |           |  |  |  |
| <b>Total Expenditures</b>             |                    | <b>400,000</b> | <b>200,000</b> | -50.0000% |  |  |  |
|                                       |                    |                |                |           |  |  |  |
|                                       |                    | 2025-2026      | Proposed       |           |  |  |  |
| DESCRIPTION                           | ACCOUNT #          | Budget         | 2027 Budget    |           |  |  |  |
| <b>Fund 122 SPECIAL PROJECTS FUND</b> |                    |                |                |           |  |  |  |
|                                       |                    |                |                |           |  |  |  |
| JAG-RESIDUAL                          | 122-0000-331-24-00 | 60,000         | 60,000         |           |  |  |  |
| JAG-GRANT                             | 122-0000-331-27-00 | 50,000         | 50,000         |           |  |  |  |
| Grant -LLEBG-JAG                      | 122-0000-331-21-00 | 2,730          | 2,730          |           |  |  |  |
| Forestry VFD Grant                    | 122-0000-334-20-01 | 10,000         | 10,000         |           |  |  |  |
| Fire Grant                            | 122-0000-331-27-05 | 57,750         |                |           |  |  |  |
| Traffic Grant #1 (Occupational)       | 122-0000-331-21-02 | 50,000         | 50,000         |           |  |  |  |
| Traffic Grant #2 (Speed)              | 122-0000-331-21-03 | 37,000         | 37,000         |           |  |  |  |
| Traffic Grant #3 ( DUI)               | 122-0000-331-21-04 | 52,000         | 52,000         |           |  |  |  |
| Bullet Proof Vest Grant               | 122-0000-331-21-02 |                |                |           |  |  |  |
| <b>Total Revenues</b>                 |                    | <b>319,480</b> | <b>261,730</b> |           |  |  |  |
|                                       |                    |                |                |           |  |  |  |
| Police Overtime - Occp Protect #2     | 122-2101-521-14-40 | 50,000         | 50,000         |           |  |  |  |
| Police OT - Aggressive Drive #1       | 122-2101-521-14-20 | 37,000         | 37,000         |           |  |  |  |
| Traffic Grant #3 ( DUI)               | 122-2101-521-14-50 | 52,000         | 52,000         |           |  |  |  |

|                                                |                    |                  |                  |            |                                             |
|------------------------------------------------|--------------------|------------------|------------------|------------|---------------------------------------------|
| <b>CITY OF LIVE OAK</b>                        |                    |                  |                  |            |                                             |
| Fiscal Year 2026 - 2027                        |                    |                  |                  |            |                                             |
|                                                |                    | 2025-2026        | Proposed         | Variance   |                                             |
| DESCRIPTION                                    | ACCOUNT #          | Budget           | 2027 Budget      | %          |                                             |
| Jag Printers                                   | 122-2101-521-52-37 | 2,730            |                  |            |                                             |
| Machinery & Equipment (Jag)                    | 122-2101-521-64-32 | 60,000           | 60,000           |            |                                             |
| Machinery & Equipment                          | 122-2101-521-64-13 | 50,000           |                  |            |                                             |
| FDOT Occup Equip                               | 122-2101-521-64-15 |                  |                  |            |                                             |
| Grant/Fire Air Packs                           | 122-2201-522-52-50 | 57,750           |                  |            |                                             |
| Fire VFD Grant Supply                          | 122-2201-522-52-49 | 10,000           | 10,000           |            |                                             |
| <b>Total Expenditures</b>                      |                    | <b>319,480</b>   | <b>209,000</b>   | -34.5812%  |                                             |
|                                                |                    |                  |                  |            |                                             |
|                                                |                    | 2025-2026        | Proposed         |            |                                             |
| DESCRIPTION                                    | ACCOUNT #          | Budget           | 2027 Budget      |            |                                             |
| <b>CDBG FUND</b>                               |                    |                  |                  |            |                                             |
| CDBG-HR (Housing)                              | 123-0000-331-49-12 | 1,500,000        | 1,500,000        |            | ✓                                           |
| Interfund Transfer from General (CDBG Housing) | 123-0000-382-01-00 | 50,000           | 50,000           |            | ✓                                           |
| <b>Total Revenues</b>                          |                    | <b>1,550,000</b> | <b>1,550,000</b> |            |                                             |
|                                                |                    |                  |                  |            |                                             |
| CDBG Housing /Development                      | 123-5401-554-31-16 | 1,550,000        | 1,550,000        |            | ✓                                           |
| <b>Total Expenditures</b>                      |                    | <b>1,550,000</b> | <b>1,550,000</b> | 0.0000%    |                                             |
|                                                |                    |                  |                  |            |                                             |
|                                                |                    | 2025-2026        | Proposed         |            |                                             |
| DESCRIPTION                                    | ACCOUNT #          | Budget           | 2027 Budget      |            |                                             |
| <b>SPECIAL GRANT FUND</b>                      |                    |                  |                  |            |                                             |
| RIF #D0275 Water & Sewer Utility Plan Grant    | 124-0000-334-39-06 | 245,000          | 182,500          |            | ✓ RIF #D0275 I-10/US 129 Lowe's Redirect    |
| RIF HPG Planning Grant                         | 124-0000-334-52-01 | 285,000          | 285,000          |            |                                             |
| <b>Total Revenues</b>                          |                    | <b>530,000</b>   | <b>467,500</b>   |            |                                             |
|                                                |                    |                  |                  |            |                                             |
| <b>Expenditures</b>                            |                    |                  |                  |            |                                             |
| Misc Contractual Services                      | 124-1201-512-34-10 | 285,000          | 285,000          |            |                                             |
| RIF #D0275 Water & Sewer Misc Contr Svs        | 124-3301-533-34-10 | 245,000          | 182,500          |            | ✓ RIF #D0275 I-10/US 129 Lowe's Redirect    |
| <b>Total Expenditures</b>                      |                    | <b>530,000</b>   | <b>467,500</b>   | -11.7925%  |                                             |
|                                                |                    |                  |                  |            |                                             |
|                                                |                    | 2025-2026        | Proposed         |            |                                             |
| DESCRIPTION                                    | ACCOUNT #          | Budget           | 2027 Budget      |            |                                             |
| <b>SPECIAL GRANT FUND</b>                      |                    |                  |                  |            |                                             |
| Interest on Investment                         | 125-0000-361-10-01 |                  |                  |            |                                             |
| ARPA Federal Funding                           | 125-0000-331-53-11 | 400,000          |                  |            | ARPA funds exhausted FY25 (Septic to Sewer) |
| <b>Total Revenues</b>                          |                    | <b>400,000</b>   | <b>-</b>         |            |                                             |
|                                                |                    |                  |                  |            |                                             |
| Interfund Transfer Utility                     | 125-8101-581-91-40 | 400,000          |                  |            | Transfer for Irvin-7th water project        |
| <b>Total Expenditures</b>                      |                    | <b>400,000</b>   | <b>-</b>         | -100.0000% |                                             |
|                                                |                    |                  |                  |            |                                             |

|                                |                    |               |               |          |  |  |  |
|--------------------------------|--------------------|---------------|---------------|----------|--|--|--|
| <b>CITY OF LIVE OAK</b>        |                    |               |               |          |  |  |  |
| Fiscal Year 2026 - 2027        |                    |               |               |          |  |  |  |
|                                |                    | 2025-2026     | Proposed      | Variance |  |  |  |
| DESCRIPTION                    | ACCOUNT #          | Budget        | 2027 Budget   | %        |  |  |  |
|                                |                    | 2025-2026     | Proposed      |          |  |  |  |
|                                |                    | Budget        | 2027 Budget   |          |  |  |  |
| <b>Fund 126 VOCA</b>           |                    |               |               |          |  |  |  |
| Fed-Victims Advocate JAG6N048  | 126-0000-331-20-00 | 37,690        | 41,000        |          |  |  |  |
| <b>Total Revenues VOCA</b>     |                    | <b>37,690</b> | <b>41,000</b> |          |  |  |  |
|                                |                    |               |               |          |  |  |  |
| Salaries                       | 126-2101-521-13-10 | 37,690        | 41,000        |          |  |  |  |
| <b>Total Expenditures VOCA</b> |                    | <b>37,690</b> | <b>41,000</b> | 8.7822%  |  |  |  |
|                                |                    |               |               |          |  |  |  |
|                                | TOTAL REVENUES     | 3,358,170     | 2,631,230     |          |  |  |  |
|                                | TOTAL EXPENSES     | 3,358,170     | 2,578,500     |          |  |  |  |

|                               |                    |                |   |                |  |          |
|-------------------------------|--------------------|----------------|---|----------------|--|----------|
| <b>CITY OF LIVE OAK</b>       |                    |                |   |                |  |          |
| Fiscal Year 2026 - 2027       |                    |                |   |                |  |          |
|                               |                    | 2025-2026      |   | Proposed       |  | Variance |
| DESCRIPTION                   | ACCOUNT #          | Budget         |   | 2027 Budget    |  | %        |
| <b>Mosquito Control</b>       |                    |                |   |                |  |          |
| Salaries                      | 001-6201-562-12-10 | 47,884         |   | 47,884         |  |          |
| Misc. Contr Svcs.             | 001-6201-562-34-10 | 52,416         |   | 52,416         |  |          |
| Insurance - General Liability | 001-6201-562-45-20 | 2,000          |   | 2,000          |  |          |
| Operating Supplies            | 001-6201-562-52-10 | 4,000          |   | 4,000          |  |          |
| Travel / Per Diem             | 001-6201-562-40-10 | 5,788          |   | 5,788          |  |          |
| Capital                       | 001-6201-562-64-20 | 18,000         |   | 18,000         |  |          |
| <b>Total</b>                  |                    | <b>130,088</b> |   | <b>130,088</b> |  | 0.0000%  |
|                               |                    |                |   |                |  |          |
| <b>Human Services</b>         |                    |                |   |                |  |          |
| Suwannee Valley 4-C'S         | 001-6401-564-82-30 | 7,000          | * |                |  |          |
| The ARC N. Fl. Inc.           | 001-6501-565-82-40 | 10,750         | * |                |  |          |
| Police Athletic League (PALs) | 001-6501-565-82-50 | 8,000          | * |                |  |          |
| Vivid Visions                 | 001-6601-566-82-60 | 6,000          | * |                |  |          |
| Suw Genealogical Society      | 001-6601-566-82-82 | 2,500          | * |                |  |          |
| <b>Total</b>                  |                    | <b>34,250</b>  |   | <b>-</b>       |  |          |
|                               |                    |                |   |                |  |          |
| <b>Recreation</b>             |                    |                |   |                |  |          |
| J.Hale Park (restrooms)       | 001-7201-572-63-25 | 100,000        |   | 100,000        |  |          |
| Recreation Department         | 001-7201-572-81-10 | 231,023        |   | 231,023        |  |          |
| Friends of Heritage Park      | 001-7201-572-81-25 | 15,000         | * |                |  |          |
| Historical Society            | 001-7301-573-82-70 | 2,000          | * |                |  |          |
| Historical Society additional | 001-7301-573-82-71 | 6,000          | * |                |  |          |
| Freedom Festival              | 001-7401-574-48-32 | 10,000         |   | 10,000         |  |          |
| <b>Recreation</b>             |                    | <b>364,023</b> |   | <b>341,023</b> |  | -6.3183% |
|                               |                    |                |   |                |  |          |
| <b>Transfer from General</b>  |                    |                |   |                |  |          |
| Interfund Transfer CDBG       | 001-8101-581-91-24 | 50,000         |   | 50,000         |  |          |
| Interfund Transfer Tiff (CRA) | 001-8101-581-91-23 | 450,000        |   | 487,750        |  |          |
| <b>TOTAL</b>                  |                    | <b>500,000</b> |   | <b>537,750</b> |  |          |
|                               |                    |                |   |                |  |          |

| CRA - City of Live Oak        |                    |                  |   |                    |  |                                               |
|-------------------------------|--------------------|------------------|---|--------------------|--|-----------------------------------------------|
|                               |                    |                  |   |                    |  |                                               |
|                               |                    | 2025-2026        |   | Proposed           |  | Variance                                      |
| <b>DESCRIPTION</b>            | <b>ACCOUNT #</b>   | <b>Budget</b>    |   | <b>2027 Budget</b> |  | <b>%</b>                                      |
| <b>Revenue</b>                |                    |                  |   |                    |  |                                               |
| CRA County                    | 661-0000-311-02-00 | 450,000          |   | 487,750            |  | verified                                      |
| Interest on Investment        | 661-0000-361-10-01 | 30,000           |   | 30,000             |  |                                               |
| Transfer In From City         | 661-0000-382-01-00 | 450,000          |   | 512,692            |  |                                               |
| Cash Carry Forward            | 661-0000-388-10-00 | 1,880,000        |   |                    |  | TBD                                           |
| <b>Total Revenue</b>          |                    | <b>2,810,000</b> |   | <b>1,030,442</b>   |  | Heritage Square / Waterman & Park Infra       |
|                               |                    |                  |   |                    |  |                                               |
|                               |                    |                  |   |                    |  |                                               |
|                               |                    | 2025-2026        |   | Proposed           |  |                                               |
| <b>DESCRIPTION</b>            | <b>ACCOUNT #</b>   | <b>Budget</b>    |   | <b>2027 Budget</b> |  |                                               |
| <b>Expenditures</b>           |                    |                  |   |                    |  |                                               |
| Salaries - Regular            | 661-1206-512-12-10 | 126,500          |   | 160,000            |  |                                               |
| Salaries - Overtime           | 661-1206-512-14-10 | 1,100            |   | 500                |  |                                               |
| Phone Compensation            | 661-1206-512-15-35 | 1,000            |   | 1,500              |  |                                               |
| FICA Taxes                    | 661-1206-512-21-00 | 10,300           |   | 13,000             |  |                                               |
| Retirement Contributions      | 661-1206-512-22-10 | 18,400           |   | 23,000             |  |                                               |
| Life & Health Insurance       | 661-1206-512-23-10 | 23,000           |   | 38,000             |  |                                               |
| Workers Compensation          | 661-1206-512-24-10 | 1,700            |   | 1,000              |  |                                               |
| Unemployment Compensation     | 661-1206-512-25-10 |                  |   |                    |  |                                               |
| Legal Services                | 661-1206-512-31-10 | 16,000           |   | 15,000             |  |                                               |
| Audit Services                | 661-1206-512-32-10 | 6,000            |   | 6,000              |  |                                               |
| Misc. Contractual Svc/Eng     | 661-1206-512-34-10 | 50,000           |   | 35,000             |  |                                               |
| CRA Consulting Svcs           | 661-1206-512-34-12 | 220,000          | D |                    |  | FY 2026 Budget Amend \$200k (Waterman & Park) |
| Misc. Contractual Svc/Eng     | 661-1206-512-34-13 | 170,000          |   | -                  |  |                                               |
| Travel & Per Diem             | 661-1206-512-40-10 | 16,000           |   | 16,000             |  |                                               |
| Hotel & Conferences           | 661-1206-512-40-12 | 16,000           |   | 16,000             |  |                                               |
| Phone                         | 661-1206-512-41-10 | 1,000            |   | 1,500              |  |                                               |
| Utilities                     | 661-1206-512-43-10 | 2,500            |   | 2,500              |  |                                               |
| Auto Ins                      | 661-1206-512-45-10 | -                |   |                    |  |                                               |
| Insurance - General Liability | 661-1206-512-45-20 | 11,500           |   | 10,000             |  |                                               |
| Maint Equipment               | 661-1206-512-46-10 |                  |   |                    |  |                                               |
| Printing & Binding            | 661-1206-512-47-10 | 3,000            |   | 1,500              |  |                                               |
| CRA Promotions                | 661-1206-512-48-22 |                  |   |                    |  |                                               |

| CRA - City of Live Oak                       |                    |                  |   |                    |  |                              |
|----------------------------------------------|--------------------|------------------|---|--------------------|--|------------------------------|
|                                              |                    |                  |   |                    |  |                              |
|                                              |                    | 2025-2026        |   | Proposed           |  | Variance                     |
| <b>DESCRIPTION</b>                           | <b>ACCOUNT #</b>   | <b>Budget</b>    |   | <b>2027 Budget</b> |  | <b>%</b>                     |
| Legal Advertising                            | 661-1206-512-49-20 | 1,000            |   | 1,000              |  |                              |
| Operating Supplies                           | 661-1206-512-52-10 | 3,000            |   | 6,000              |  |                              |
| Fuel                                         | 661-1206-512-52-11 | -                |   | 3,000              |  |                              |
| Landscape and Street Supplies                | 661-1206-512-52-41 | 50,000           |   | 50,000             |  |                              |
| CRA/Marketing/Zoning                         | 661-1206-512-52-43 |                  |   |                    |  |                              |
|                                              |                    |                  |   |                    |  |                              |
| Bks, Pub, Subs & Mem                         | 661-1206-512-54-10 | 20,000           |   | 20,000             |  |                              |
| <b>SUBTOTAL GENERAL GOV. SERVICES</b>        |                    | <b>768,000</b>   |   | <b>420,500</b>     |  |                              |
|                                              |                    |                  |   |                    |  |                              |
| Land & Property Acquisitions                 | 661-1206-512-61-10 | 30,000           |   | 10,000             |  |                              |
| Improvement Other than Bldg                  | 661-1206-512-63-10 |                  |   |                    |  |                              |
| Park Improvements-Downtown                   | 661-1206-512-63-75 |                  |   |                    |  |                              |
| Heritage Square                              | 661-1206-512-63-34 | 1,131,000        | A | -                  |  | project complete - no budget |
| Vehicle                                      | 661-1206-512-63-   |                  | B | 30,000             |  |                              |
| Capital Machinery & Eq.                      | 661-1206-512-64-20 | 2,000            |   |                    |  |                              |
| Museum Renovations                           |                    |                  |   | 30,000             |  |                              |
|                                              |                    |                  |   |                    |  |                              |
| <b>SUBTOTAL CAPITAL GEN GOVERNMENT</b>       |                    | <b>1,163,000</b> |   | <b>70,000</b>      |  |                              |
|                                              |                    |                  |   |                    |  |                              |
| <b>PUBLIC SAFETY</b>                         |                    |                  |   |                    |  |                              |
| Innovative Policing- Flock                   | 661-2101-521-64-20 | 15,000           |   | 15,000             |  |                              |
|                                              |                    | <b>15,000</b>    |   | <b>15,000</b>      |  |                              |
|                                              |                    |                  |   |                    |  |                              |
| Infra Imprv (Street/Sidewalks & ADA CRA & Fe | 661-4101-541-63-54 | -                |   | -                  |  |                              |
| <b>SUBTOTAL PHYSICAL ENVIRONMENT</b>         |                    | <b>0</b>         |   | <b>0</b>           |  |                              |
| <b>ECONOMIC ENVIRONMENT</b>                  |                    |                  |   |                    |  |                              |
| Business Incentive Grant (BIG)               |                    |                  | C | 74,942             |  |                              |
| Façade 25-26                                 | 661-5901-559-82-17 | 80,000           |   |                    |  |                              |
| Business Incentive 25-26                     | 661-5901-559-82-25 | 42,000           |   |                    |  |                              |
| Business Incentive 24-25                     | 661-5901-559-82-93 |                  |   |                    |  |                              |
| Minor Home Imprv 24-25                       | 661-5901-559-81-23 | 2,000            |   |                    |  |                              |
| Minor Home Repair                            | 661-5901-559-81-23 |                  |   |                    |  |                              |
| Minor Home Repair 25-26                      | 661-5901-559-81-24 | 10,000           |   |                    |  |                              |

| CRA - City of Live Oak                        |                    |                  |   |                |           |                                               |
|-----------------------------------------------|--------------------|------------------|---|----------------|-----------|-----------------------------------------------|
|                                               |                    |                  |   |                |           |                                               |
|                                               |                    | 2025-2026        |   | Proposed       |           | Variance                                      |
| DESCRIPTION                                   | ACCOUNT #          | Budget           |   | 2027 Budget    |           | %                                             |
| Façade 23-24                                  | 661-5901-559-82-19 |                  |   |                |           |                                               |
| Business Dev. Grant 24-25                     | 661-5901-559-82-91 | 7,000            |   |                |           |                                               |
| Façade 24-25                                  | 661-5901-559-82-16 | 62,000           |   |                |           |                                               |
| Business Startup Development 23-24            | 661-5901-559-82-92 |                  |   |                |           |                                               |
| Business Startup Development 25-26            | 661-5901-559-82-14 | 40,000           |   |                |           |                                               |
| Business Startup Development 24-25            | 661-5901-559-82-13 | 45,000           |   |                |           |                                               |
| Economic Dev. Bus 26-27 (Suwannee Plaza)      | 661-5901-559-82-21 |                  |   | 200,000        |           |                                               |
| <b>SUBTOTAL ECONOMIC DEVELOPMENT</b>          |                    | <b>288,000</b>   |   | <b>274,942</b> |           |                                               |
| Park Improvement/Equip                        | 661-7501-575-63-29 | 301,000          |   |                |           | FY 2026 Budget Amend \$200k (Waterman & Park) |
| Hale Park Renovations (Tennis to Pickleball)  | 661-7501-572-63-   |                  | D | 50,000         |           |                                               |
| Heritage Park impv                            | 661-7501-575-63-21 | 25,000           |   |                |           |                                               |
| Infrastructure Impv CRA                       | 661-7501-575-63-54 |                  | E | 100,000        |           |                                               |
| Impr Other Than Bldg - Heritage Park Gardens  | 661-7501-575-63-79 |                  |   |                |           |                                               |
| Other Grant Incentives/Eco Dev                | 661-5901-559-83-10 |                  |   |                |           |                                               |
| <b>SUBTOTAL CULTURE &amp; RECREATION</b>      |                    | <b>326,000</b>   |   | <b>150,000</b> |           |                                               |
| Interfund Transfer Utilities                  | 661-8101-581-91-40 | 250,000          |   |                |           |                                               |
| Interfund Transfer Gas                        | 661-8101-581-91-45 | -                |   | -              |           |                                               |
| Interfund Transfer Stormwater                 | 661-8101-581-91-44 | -                |   | -              |           |                                               |
|                                               |                    | <b>250,000</b>   |   | <b>-</b>       |           |                                               |
| <b>Total Expenditures</b>                     |                    | <b>2,810,000</b> |   | <b>930,442</b> | -66.8882% | 0                                             |
|                                               |                    |                  |   |                |           |                                               |
| <b><i>FY 2027 Budget Notes</i></b>            |                    |                  |   |                |           |                                               |
| A. Project complete - no budget               |                    |                  |   |                |           |                                               |
| B. Fuel-efficient SUV                         |                    |                  |   |                |           |                                               |
| C. leftover not spent to fund this            |                    |                  |   |                |           |                                               |
| D. CRA fund Pickleball Courts (4 renov tennis |                    |                  |   |                |           |                                               |
| E. RIF match Waterman, Park & Cooper pavement |                    |                  |   |                |           |                                               |