



Fiscal Year 2025-26

ADOPTED BUDGET

Elected Officials

Mayor

Jeremy Chapdelaine

Vice-Mayor

Aaron Pamma

Councilmember

Ashley Hernandez

Councilmember

Nancy Santana

Councilmember

Bob Woten

Submitted by

City Manager

Ben Moody

Finance Director (Consultant)

James W Ramsey, CPA



**POSITION ALLOCATION
FISCAL YEAR 2025-26**

Adopted Full-time Positions

	Budgeted	Occupied	Vacant	Elected/Appointed
<u>Administration:</u>				
City Manager	1	1		<u>Council:</u>
City Clerk	1	1		Mayor 1
Executive Assistant to City Manager			1	Vice-Mayor 1
Management Analyst	1	1		City Council Member 3
<u>Finance:</u>				
Finance Director / Assistant City Manager			1	City Treasurer (Vacant) 1
Finance Services Supervisor	1	1		
Management Analyst	1	1		
Senior Administrative Assistant	2	2	1	Part Time and/or Temporary Employees
<u>Parks & Recreation:</u>				<u>Parks & Recreation:</u>
Parks & Recreation Director	1	1		Maintenance Worker 1
Management Analyst	1	1		Recreation Leader I / II 32
Lead Park Maintenance Worker	1	1		
Park Maintenance Worker - I / II / III	3	3		Aquatic Supervisor 1
<u>Public Works & Utilities:</u>				Head Lifeguard 2
Public Works Director			1	Lifeguards 16
Chief Plant Operator	1	1		
Water & Wastewater Treatment Plant Operator - I / II / III	3	3		<u>Public Works</u>
Lead Maintenance Worker	1	1		Maintenance Worker 1
Facility Maintenance Worker - I / II / III	3	3		
Administrative Assistant-Treatment Plant	1	1		
Principal Engineer			1	
Associate Engineer			1	
<u>Planning & Building Inspection:</u>				
Chief Building Official			1	
Building Inspector			1	
City Planner			1	
Associate Planner	1	1		
Subtotal	23	23	9	



**CITY OF LIVE OAK
FUND BALANCE HISTORY & PROJECTED ENDING FUND BALANCE
FY 2021-2022 THROUGH FY 2024-25**

Fund Number	Fund Name	Audited Fund Balance FY 2022	Audited Fund Balance FY 2023	Audited Balance FY 2024	Projected Revenues	Projected Expenditures	Projected Ending Balance FY 2025
Governmental Funds							
10	General Fund	3,960,294	3,122,701	2,310,265	5,239,723	(5,536,402)	2,013,586
14	Streets - Gas Tax	593,118	647,912	480,499	510,868	(673,224)	318,143
15	TDA Transportation Tax	254,258	254,043	258,742	3,275	(5,800)	256,217
16	Traffic Safety	17,775	21,747	36,176	7,944	-	44,120
18	Sidewalk Improvement	17,960	18,292	18,818	500	-	19,318
20	Street Lighting	87,966	96,357	109,570	55,664	(63,800)	101,434
21	CFD 92-1 Mello Roos	98,772	82,083	19,832	120,555	(139,100)	1,287
22	Fire Assessment	(17,318)	3,509	23,497	134,800	(154,400)	3,897
23	Fire CFD 2004-1	25,068	33,266	50,918	139,322	(153,200)	37,040
24	Police CFD 2004-1	7,289	62,759	118,957	386,610	(505,500)	67
25	Animal Control CFD 2004-1	3,402	3,657	5,099	23,187	(25,500)	2,786
26	Street Lighting CFD 2004-1	(53,462)	(55,541)	(61,564)	23,237	(28,000)	(66,327)
27	Rec/Pool CFD 2004-1	42,380	34,977	35,887	177,831	(195,200)	18,518
28	Drainage CFD 2004-1	146,859	165,514	189,537	25,537	(12,000)	203,074
30	Parks AB1600	530,876	597,131	575,311	11,750	(94,000)	493,061
31	Community Ctr AB1600	342,223	364,518	375,019	5,750	-	380,769
32	Public Works AB 1600	110,046	125,482	129,372	2,450	-	131,822
33	Gen Gov't AB1600	503,859	533,561	549,414	8,400	-	557,814
34	Police AB1600	248,986	264,565	272,450	4,300	(230,000)	46,750
35	Fire AB1600	364,281	404,238	416,615	7,100	(350,000)	73,715
36	Roads/Signals AB1600	417,562	486,636	516,714	13,600	-	530,314
39	Flood Control AB 1600	2,081	2,295	2,362	50	-	2,412
52	Drainage Connection Fees	509,231	621,162	647,267	25,949	-	673,216
59	Capital Equipment Purchase Reserve	-	-	-	-	125,000	125,000
90	CDBG HR Program Income	(380,569)	(295,884)	(299,769)	7,500	-	(292,269)
92	HOME Housing Grants	3,947	3,951	4,082	2,200	-	6,282
<i>Available balance based on cash balance</i>							
17	COPS*	610,220	635,738	765,438	797,500	(528,000)	1,034,938
58	ARPA Funding*	406,288	1,470,351	1,341,413	18,000	(1,359,413)	-
Enterprise Funds							
12	Water Enterprise*	(765,967)	(1,450,942)	(2,334,606)	936,599	(2,086,525)	(3,484,532)
13	Sewer Enterprise*	3,847,303	3,093,746	3,100,585	2,619,600	(3,141,339)	2,578,846
50	Water Connection Fees*	968,002	1,585,400	1,634,237	37,000	-	1,671,237
51	Sewer Connection Fees*	1,255,158	1,461,449	1,514,850	39,000	-	1,553,850
		14,157,888	14,394,673	12,806,987	11,385,801	(15,156,403)	9,036,385

* Balances based on cash balances



**CITY OF LIVE OAK
BUDGETED FUND BALANCE
FISCAL YEAR 2025-26**

Fund Number	Fund Name	Estimated Fund Balance FY 2025	Adopted Budgeted Revenues	Adopted Budgeted Expenditures	Ending Balance FY 2026
Government Funds					
10	General Fund	2,013,586	4,236,719	(5,666,834)	583,471
14	Streets - Gas Tax	318,143	534,756	(639,734)	213,165
15	TDA Transportation Tax	256,217	3,200	(5,800)	253,617
16	Traffic Safety	44,120	13,500	(44,000)	13,620
18	Sidewalk Improvement	19,318	500	-	19,818
20	Street Lighting	101,434	56,964	(63,800)	94,598
21	CFD 92-1 Mello Roos	1,287	105,200	(103,150)	3,337
22	Fire Assessment	3,897	134,800	(134,400)	4,297
23	Fire CFD 2004-1	37,040	139,322	(173,200)	3,162
24	Police CFD 2004-1	67	386,610	(381,900)	4,777
25	Animal Control CFD 2004-1	2,786	23,187	(25,500)	473
26	Street Lighting CFD 2004-1	(66,327)	23,237	(28,000)	(71,090)
27	Rec/Pool CFD 2004-1	18,518	177,831	(195,200)	1,149
28	Drainage CFD 2004-1	203,074	25,537	(12,000)	216,611
30	Parks AB1600	493,061	11,750	(50,000)	454,811
31	Community Ctr AB1600	380,769	5,750	-	386,519
32	Public Works AB 1600	131,822	2,450	-	134,272
33	Gen Gov't AB1600	557,814	8,500	-	566,314
34	Police AB1600	46,750	4,300	(50,000)	1,050
35	Fire AB1600	73,715	7,100	(50,000)	30,815
36	Roads/Signals AB1600	530,314	13,600	-	543,914
39	Flood Control AB 1600	2,412	75	-	2,487
52	Drainage Connection Fees	673,216	26,000	-	699,216
59	Capital Equipment Purchase Reserve	125,000	-	-	125,000
90	CDBG HR Program Income	(292,269)	-	-	(292,269)
92	HOME Housing Grants	6,282	-	-	6,282
Fund balance based on cash balance					
17	COPS*	1,034,938	209,000	(537,500)	706,438
58	ARPA Funding*	-	-	-	-
Enterprise Funds					
12	Water Enterprise*	(3,484,532)	1,398,400	(3,185,578)	(5,271,710)
13	Sewer Enterprise*	2,578,846	2,533,000	(4,513,941)	597,905
50	Water Connection Fees*	1,671,237	37,000	-	1,708,237
51	Sewer Connection Fees*	1,553,850	39,000	-	1,592,850
		9,036,385	10,157,288	(15,860,537)	3,333,136
*	Balances based on cash balances				



**CITY OF LIVE OAK
HISTORICAL & ADOPTED REVENUES BY FUND
FY 2021-2022 THROUGH FY 2025-2026**

Fund	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
General Fund	\$ 4,343,145	\$ 3,779,462	\$ 3,967,058	\$ 5,129,110	\$ 4,236,719
Water Enterprise	878,778	887,076	947,373	936,599	1,398,400
Sewer Enterprise	2,445,035	2,536,825	2,565,623	2,522,122	2,533,000
Streets - Gas Tax	413,954	472,975	527,175	508,468	534,756
TDA Transportation Tax	763	2,754	5,754	3,275	3,200
Traffic Safety	6,285	4,028	14,326	7,944	13,500
COPS	5,908	152,344	18,277	209,000	209,000
Sidewalk Improvement	39	349	417	500	500
Street Lighting	3,109	56,134	58,136	55,664	56,964
CFD 92-1 Mello Roos	4,665	129,039	129,119	120,555	105,200
Fire Assessment	2,173	130,895	134,846	134,800	134,800
Fire CFD 2004-1	339	133,587	142,259	139,322	139,322
Police CFD 2004-1	794	361,653	385,044	386,610	386,610
Animal Control CFD 2004-1	52	21,314	22,383	23,187	23,187
Street Lighting CFD 2004-1	46	22,673	22,966	23,237	23,237
Rec/Pool CFD 2004-1	455	166,208	175,992	177,831	177,831
Drainage CFD 2004-1	372	23,512	26,843	25,537	25,537
Parks AB1600	230,204	82,358	13,649	11,332	11,750
Community Ctr AB1600	57,055	22,775	8,319	5,631	5,750
Public Works AB 1600	42,046	15,668	3,138	2,303	2,450
Gen Gov't AB1600	74,538	30,378	12,660	8,143	8,500
Police AB1600	40,622	15,922	6,302	4,126	4,300
Fire AB1600	111,780	40,620	9,959	6,733	7,100
Roads/Signals AB1600	213,324	70,057	27,176	9,692	13,600
Flood Control AB 1600	5	218	52	30	75
Water Connection Fees	450,046	174,524	47,966	31,734	37,000
Sewer Connection Fees	484,714	214,058	47,608	34,088	39,000
Drainage Connection Fees	245,061	113,266	22,530	25,949	26,000
ARPA Funding	619,136	56,541	334,305	1,184,200	-
Capital Equipment Purchase Reserve	-	-	-	-	-
CDBG HR Program Income	152,983	23,501	10,397	7,500	-
HOME Housing Grants	93,094	62,070	4,424	2,200	-
Total Revenues	\$ 10,920,520	\$ 9,802,784	\$ 9,692,076	\$ 11,737,422	\$ 10,157,288



**CITY OF LIVE OAK
SUMMARY OF HISTORICAL AND ADOPTED REVENUES BY TYPE
FY 2021-2022 THROUGH FY 2025-26**

Fund	Type of Revenue	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
General Fund	Charges for services	\$ 46,245	\$ 62,093	\$ 78,793	\$ 65,350	\$ 75,600
	Franchise Fees	284,861	298,307	303,031	347,225	312,225
	Intergovernmental	64,264	50,716	118,225	955,329	30,450
	Licenses, Fees, & Permits	393,720	276,862	306,084	248,100	247,600
	Other revenues	9,744	10,723	8,873	25,000	30,000
	Taxes	2,550,497	2,912,440	2,986,759	3,215,206	3,240,944
	Transfers	901,401	-	-	157,400	157,400
	Use of money and property	92,414	168,323	165,293	115,500	142,500
Water Fund	Water / Sewer Charges	799,209	915,239	947,373	936,599	1,398,400
Sewer Fund	Transfers	-	-	-	-	-
	Use of money and property	8,559	42,052	70,442	35,000	38,000
	Water / Sewer Charges	2,436,477	2,494,773	2,495,182	2,487,122	2,495,000
Streets - Gas Tax	Intergovernmental	412,749	465,726	510,986	508,468	532,256
	Use of money and property	1,205	7,249	16,190	-	2,500
TDA Transportation Tax	Use of money and property	763	2,754	5,754	3,275	3,200
TDA Transportation Tax	Licenses, Fees, & Permits	6,254	2,754	13,674	7,444	13,000
	Use of money and property	31	1,274	652	500	500
COPS	Intergovernmental	4,676	145,426	1,205	200,000	200,000
	Use of money and property	1,232	6,918	17,072	9,000	9,000
Sidewalk Improvement	Use of money and property	39	349	417	500	500
Street Lighting	Intergovernmental	1,775	1,775	1,775	-	1,000
	Taxes	1,099	53,319	54,298	54,464	54,464
	Use of money and property	235	1,040	2,063	1,200	1,500
CFD 92-1 Mello Roos	Taxes	4,448	127,761	126,914	120,355	105,000
	Use of money and property	216	1,278	2,205	200	200
Fire Assessment	Taxes	2,173	130,728	134,084	134,650	134,650
	Use of money and property	-	167	762	150	150
Fire CFD 2004-1	Taxes	282	133,037	140,860	138,822	138,822
	Use of money and property	57	551	1,399	500	500
Police CFD 2004-1	Taxes	766	360,789	382,005	385,610	385,610
	Use of money and property	28	864	3,039	1,000	1,000
Animal Control CFD 2004-1	Taxes	45	20,968	22,201	23,137	23,137
	Use of money and property	8	347	182	50	50
Street Lighting CFD 2004-1	Taxes	46	21,691	22,966	23,137	23,137
	Use of money and property	-	983	-	100	100
Rec/Pool CFD 2004-1	Taxes	350	164,850	174,543	177,381	177,381
	Use of money and property	105	1,358	1,449	450	450
Drainage CFD 2004-1	Taxes	46	21,691	22,966	23,137	23,137
	Use of money and property	326	1,821	3,877	2,400	2,400
Parks AB1600	Licenses, Fees, & Permits	229,205	75,222	378	3,582	4,000



**CITY OF LIVE OAK
SUMMARY OF HISTORICAL AND ADOPTED REVENUES BY TYPE
FY 2021-2022 THROUGH FY 2025-26**

Fund	Type of Revenue	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
Community Ctr AB1600	Use of money and property	999	7,136	13,271	7,750	7,750
	Licenses, Fees, & Permits	56,346	18,501	-	881	1,000
Gov't Serv PW AB1600	Use of money and property	709	4,274	8,319	4,750	4,750
	Licenses, Fees, & Permits	41,835	13,713	274	653	800
Gen Gov't AB1600	Use of money and property	211	1,955	2,864	1,650	1,650
	Licenses, Fees, & Permits	-	-	-	-	-
Police AB1600	Use of money and property	73,487	24,003	482	1,143	1,500
	Licenses, Fees, & Permits	1,051	6,375	12,178	7,000	7,000
Fire AB1600	Use of money and property	-	-	-	-	-
	Licenses, Fees, & Permits	40,105	13,146	264	626	800
Roads/Signals AB1600	Use of money and property	516	2,776	6,038	3,500	3,500
	Licenses, Fees, & Permits	-	-	-	-	-
Flood Control AB1600	Use of money and property	111,063	36,393	732	1,733	2,100
	Licenses, Fees, & Permits	717	4,227	9,227	5,000	5,000
Water Connection Fees	Use of money and property	212,546	64,932	16,038	3,092	7,000
	Licenses, Fees, & Permits	778	5,125	11,138	6,600	6,600
Sewer Connection Fees	Use of money and property	5	218	52	30	75
	Licenses, Fees, & Permits	-	-	-	-	-
Drainage Connection Fees	Use of money and property	448,210	160,335	11,734	11,734	13,000
	Licenses, Fees, & Permits	1,836	14,189	36,232	20,000	24,000
ARPA Funding	Use of money and property	-	-	-	-	-
	Licenses, Fees, & Permits	482,350	199,166	14,088	14,088	16,000
CDBG HR Program Income	Use of money and property	2,364	14,892	33,520	20,000	23,000
	Licenses, Fees, & Permits	235,855	106,864	1,985	3,949	4,000
HOME Housing Grants	Use of money and property	9,206	6,402	20,545	22,000	22,000
	Licenses, Fees, & Permits	-	-	-	-	-
Grand Total	Intergovernmental	619,136	40,546	301,765	1,166,200	-
	Use of money and property	-	15,995	32,540	18,000	-
Grand Total		\$ 10,920,522	\$ 9,802,788	\$ 9,692,078	\$ 11,737,422	\$ 10,157,288



CITY OF LIVE OAK
HISTORICAL & ADOPTED EXPENDITURES BY FUND
FY 2021-2022 through FY 2025-26

Fund	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Projected Amounts FY 2025	Adopted Budget FY 2026
General Fund	\$ 4,545,840	\$ 4,817,425	\$ 4,837,487	\$ 5,453,328	\$ 5,536,402	\$ 5,666,834
Water Enterprise	1,766,549	1,932,582	2,564,660	2,091,720	2,086,525	3,185,578
Sewer Enterprise	3,275,213	3,655,640	3,815,731	3,453,998	3,141,339	4,513,941
Streets - Gas Tax	324,660	417,033	695,496	656,494	673,224	639,734
TDA Transportation Tax	30,541	2,971	2,582	5,800	5,800	5,800
Traffic Safety	-	-	-	-	-	44,000
COPS	4,676	145,426	76,205	528,000	528,000	537,500
Sidewalk Improvement	-	-	-	-	-	-
Street Lighting	47,645	47,723	45,437	63,800	63,800	63,800
CFD 92-1 Mello Roos	9,311	145,396	192,199	66,200	139,100	103,150
Fire Assessment	-	109,800	115,000	154,400	154,400	134,400
Fire CFD 2004-1	2,794	125,000	125,000	188,200	153,200	173,200
Police CFD 2004-1	21,287	305,150	329,514	505,500	505,500	381,900
Animal Control CFD 2004-1	499	21,000	21,000	25,500	25,500	25,500
Street Lighting CFD 2004-1	23,833	24,753	28,990	28,000	28,000	28,000
Rec/Pool CFD 2004-1	14,863	173,207	175,616	195,200	195,200	195,200
Drainage CFD 2004-1	5,519	4,650	3,729	12,000	12,000	12,000
Parks AB1600	27,925	14,947	39,191	94,000	94,000	50,000
Community Ctr AB1600	-	-	-	-	-	-
Public Works AB 1600	-	-	-	-	-	-
Gen Gov't AB1600	700	-	-	-	-	-
Police AB1600	-	-	-	230,000	230,000	50,000
Fire AB1600	-	-	-	345,500	350,000	50,000
Roads/Signals AB1600	-	-	-	-	-	-
Flood Control AB 1600	-	-	-	-	-	-
Water Connection Fees	-	-	-	-	-	-
Sewer Connection Fees	-	-	-	-	-	-
Drainage Connection Fees	-	-	-	-	-	-
ARPA Funding	619,136	40,546	301,765	1,148,200	1,359,413	-
Capital Equipment Purchase Reserve	-	-	-	(125,000)	(125,000)	-
CDBG HR Program Income	308	-	-	-	-	-
HOME Housing Grants	257	-	21,000	-	-	-
	\$ 10,721,556	\$ 11,983,249	\$ 13,390,602	\$ 15,120,840	\$ 15,156,403	\$ 15,860,537



CITY OF LIVE OAK
SUMMARY OF HISTORICAL AND ADOPTED EXPENDITURES BY TYPE
FY 2021-2022 THROUGH FY 2025-26

Fund	Type of Revenue	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Projected Amounts FY 2025	Adopted Budget FY 2026
General Fund	Salaries & Benefits	1,155,934	1,290,687	\$ 1,558,235	\$ 1,783,355	\$ 1,770,173	\$ 1,632,749
	Services & Supplies	984,188	1,426,085	1,342,099	1,288,809	1,420,065	1,399,085
	Capital outlay	130,881.4	32,098.7	55,717	114,000	79,000	200,000
	Debt Service	177,590	157,968	158,257	93,164	93,164	-
	Transfers in	-	(603,800)	(916,000)	(1,526,000)	(1,526,000)	(1,465,000)
Water Enterprise	Capital outlay	20,854	40,330	73,678	333,400	333,400	850,000
	Salaries & Benefits	570,941	679,563	1,092,094	790,420	784,225	955,220
	Services & Supplies	633,872	666,618	843,123	854,700	855,700	1,271,158
	Debt Service	79,249	77,519	75,742	76,000	76,000	72,000
	Miscellaneous	-	-	-	-	-	-
	Transfers out	37,201	-	-	37,200	37,200	37,200
Sewer Enterprise	Debt Service	264,720	263,417	262,064	398,868	331,605	287,530
	Miscellaneous	-	-	-	-	-	-
	Salaries & Benefits	871,591	834,443	1,053,256	887,325	901,829	1,091,566
	Services & Supplies	987,246	1,393,072	1,296,676	1,725,899	1,599,099	2,067,939
	Transfers out	66,905	-	-	191,906	66,906	191,906
	Capital outlay	(27,925)	56,443	72,897	250,000	241,900	875,000
Streets - Gas Tax	Capital outlay	25,779	-	121,756	122,500	122,500	50,000
	Salaries & Benefits	164,399	230,202	318,564	378,150	380,800	382,093
	Services & Supplies	118,083	186,831	255,176	139,443	153,523	191,240
	Transfers out	16,400	-	-	16,401	16,401	16,401
TDA Transportation Tax	Services & Supplies	10,587	2,971	2,582	4,500	4,500	4,500
	Transfers out	800	-	-	1,300	1,300	1,300
Traffic Safety	Transfers out	-	-	-	-	-	44,000
COPS	Capital outlay	376	100,930	-	90,000	90,000	-
	Services & Supplies	4,300	44,496	1,205	3,000	3,000	12,500
	Transfers out	-	-	75,000	435,000	435,000	525,000
Street Lighting	Services & Supplies	47,645	47,723	45,437	55,000	55,000	55,000
	Transfers out	-	-	-	8,800	8,800	8,800
CFD 92-1 Mello Roos	Services & Supplies	6,612	91,396	92,199	7,500	80,400	70,350
	Transfers out	2,699	54,000	100,000	58,700	58,700	32,800
Fire Assessment	Transfers out	-	109,800	115,000	154,400	154,400	134,400
Fire CFD 2004-1	Transfers out	2,794	125,000	125,000	188,200	153,200	173,200
Police CFD 2004-1	Services & Supplies	10,788	11,150	14,514	15,000	15,000	15,000
	Transfers out	10,499	294,000	315,000	490,500	490,500	366,900
Animal Control CFD 2004-1	Transfers out	499	21,000	21,000	25,500	25,500	25,500



**CITY OF LIVE OAK
SUMMARY OF HISTORICAL AND ADOPTED EXPENDITURES BY TYPE
FY 2021-2022 THROUGH FY 2025-26**

Fund	Type of Revenue	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Projected Amounts FY 2025	Adopted Budget FY 2026
Street Lighting CFD 2004-1	Services & Supplies	23,833	24,753	28,990	28,000	28,000	28,000
	Transfers out	-	-	-	-	-	-
Rec/Pool CFD 2004-1	Services & Supplies	10,163	8,207	10,616	10,500	10,500	10,500
	Transfers out	4,700	165,000	165,000	184,700	184,700	184,700
Drainage CFD 2004-1	Services & Supplies	5,214	4,650	3,729	10,700	10,700	10,700
	Transfers out	305	-	-	1,300	1,300	1,300
Parks AB1600	Capital outlay	27,925	14,947	39,191	94,000	94,000	50,000
Police AB1600	Capital outlay	-	-	-	230,000	230,000	50,000
Fire AB1600	Capital outlay	-	-	-	345,500	350,000	50,000
ARPA Funding	Capital outlay	8,136	40,546	248,547	-	-	-
	Services & Supplies	-	-	53,218	298,200	298,200	-
	Transfers out	611,000	-	-	850,000	1,061,213	-
Capital Equipment Purchase Reserve	Transfers in	-	-	-	(125,000)	(125,000)	-
HOME Housing Grants	Other Expenditures	-	-	-	-	-	-
		5,094,114	5,176,568				

**City of Live Oak
General Fund 10
Budget Fiscal Year 2025-26**



Dept. #	Department Name	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
1000	City Council	\$ 86,059	\$ 89,223	\$ 131,559	\$ 153,090	\$ 85,530
1005	Administration	385,862	374,173	443,396	392,427	477,466
1010	Finance Services	215,652	270,146	236,384	259,799	385,234
1060	City Attorney	55,617	45,114	55,466	55,000	65,000
1065	Economic Development	16,594	23,812	6,975	6,994	900
0000	Nondepartmental	24,573	(21,809)	156,860	182,499	227,700
1045	Fire Services*	804,526	755,787	683,983	931,164	1,019,500
1050	Police Services*	1,404,348	1,368,779	1,457,475	1,700,625	1,690,510
1055	Animal Control Services*	164,892	119,847	70,919	42,000	84,000
1015	Community Development	300,669	275,570	249,779	279,875	163,194
1020	Building & Safety	171,510	269,495	120,583	114,225	104,500
1025	Engineering	39,726	73,385	104,214	26,500	70,500
1030	Parks Operations*	407,528	540,138	452,951	504,795	523,093
1035	Recreation Services*	278,209	386,272	434,716	485,650	309,600
1040	Pool Operations*	122,289	141,285	87,486	123,308	320,607
1057	Community Center	-	-	-	-	-
1032	Facility Maintenance	67,786	106,208	144,741	195,377	139,500
	Subtotals	4,545,840	4,817,425	4,837,487	5,453,328	5,666,834
	Total General Fund Revenues	4,323,816	3,789,649	3,975,959	5,129,110	4,236,719
	Revenues Over (Under) Expenditures	\$ (222,024)	\$ (1,027,776)	\$ (861,528)	\$ (324,218)	\$ (1,430,115)

*Net of transfers



**CITY OF LIVE OAK
SUMMARY OF ADOPTED GENERAL FUND EXPENDITURES
BY TYPE
FY 2025-26**

Department	Expenditure Type	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
GENERAL GOVERNMENT						
City Council	Salaries & Benefits	61,480	69,780	\$ 109,767	\$ 135,090	\$ 76,530
	Services & Supplies	20,277	19,443	21,791	18,000	9,000
Administrative services	Salaries & Benefits	167,452	207,551	323,058	275,951	283,966
	Services & Supplies	119,887	151,339	106,349	106,476	193,500
Finance services	Salaries & Benefits	64,141	84,353	111,417	95,779	202,684
	Services & Supplies	145,111	185,793	124,967	164,020	182,550
City Attorney	Services & Supplies	53,115	45,114	55,466	55,000	65,000
Economic development	Services & Supplies	16,594	23,812	6,975	6,994	900
Nondepartmental	Salaries & Benefits	24,574	(21,808)	32,174	39,200	57,600
	Services & Supplies	-	-	124,687	143,300	170,100
PUBLIC SAFETY						
Fire services	Services & Supplies	26,780	21,041	18,757	20,000	19,500
	Capital outlay	50,800	6,539	5,167	68,000	-
	Debt Service	90,162	90,162	90,162	93,164	-
	Transfers in	-	(234,800)	(240,000)	(350,000)	(300,000)
Police services	Services & Supplies	20,685	22,531	18,193	15,625	19,510
	Transfers in	-	(294,000)	(390,000)	(915,000)	(929,000)
Animal Services	Services & Supplies	108,638	141,030	137,813	123,000	140,000
	Transfers in	-	(75,000)	(121,000)	(81,000)	(56,000)
COMMUNITY DEVELOPMENT						
Community development	Salaries & Benefits	197,451	120,987	105,722	151,125	116,344
	Services & Supplies	89,921	154,583	144,057	128,750	46,850
Building & Safety	Salaries & Benefits	77,597	29,522	203	23,825	-
	Services & Supplies	86,313	239,973	120,381	90,400	104,500
Engineering	Services & Supplies	37,773	73,385	104,214	26,500	70,500



**CITY OF LIVE OAK
SUMMARY OF ADOPTED GENERAL FUND EXPENDITURES
BY TYPE
FY 2025-26**

Department	Expenditure Type	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
PARKS AND RECREATION						
Park operations	Salaries & Benefits	249,311	345,870	410,447	484,595	453,343
	Services & Supplies	126,244	168,709	130,655	100,200	149,750
	Transfers in	-	-	(99,000)	(80,000)	(80,000)
Recreation services	Salaries & Benefits	229,946	336,800	365,911	400,800	268,075
	Services & Supplies	35,464	49,472	54,143	68,850	61,525
	Capital outlay			34,662	36,000	-
	Transfers in	-	-	(20,000)	(20,000)	(20,000)
Pool Operations	Salaries & Benefits	76,153	103,467	89,031	165,408	133,607
	Services & Supplies	40,836	37,818	44,456	37,900	67,000
	Capital outlay			-	-	200,000
	Transfers in	-	-	(46,000)	(80,000)	(80,000)
Facility maintenance	Salaries & Benefits	7,829	14,166	10,506	11,583	40,600
	Services & Supplies	56,549	92,042	129,196	183,794	98,900

**City of Live Oak
General Fund 10**



Revenues

Acct #	Description	Actual Revenues FY 2022	Actual Revenues FY 2023	Adopted Budget FY 2024	Adopted Budget FY 2026
GENERAL FUND REVENUES					
4101	Secured Property Taxes	\$ 650,261	\$ 972,675	\$ 1,047,592	\$ 1,114,134
4103	Unsecured Property Taxes	32,172	39,339	46,497	56,508
4105	Property Tax Admin Fee	(18,952)	(23,578)	(23,102)	(24,694)
4107	Homeowners Exemption	3,963	7,217	13,640	8,500
4111	Property Tax In Lieu Veh Fees	1,127,685	1,250,741	1,368,880	1,546,496
4113	General Sales and Use Tax	474,946	503,088	478,719	480,000
4115	Prop 172 Sales Tax	45,598	45,090	42,361	45,000
4120	Property Tax Other	48,504	57,981	8,787	-
4137	Excise Tax	186,321	59,887	3,386	15,000
	Total Taxes	2,550,498	2,912,440	2,986,760	3,240,944
4131	Business License	39,998	49,893	46,439	48,000
4132	Disabled Access	594	763	810	1,100
4134	Plan Check, Eng & Planning	24,795	16,000	25,184	-
4135	Building Permit Fees	246,323	167,497	134,838	95,000
4136	Plan Review Fees Building	66,789	31,626	31,113	25,000
4139	SMIP Fees	57	1,864	546	1,000
4140	CA Bldg Standards Commission	47	417	(170)	500
4141	Plan Retention Fees	2,955	827	575	2,000
4143	Variance Use Permit Fees	11,809	7,974	66,750	65,000
4145	Code Enforcement Fees	353	-	-	10,000
	Total Licenses, Fees, Permits	393,720	276,861	306,085	247,600
4147	PG&E Franchise Fee	112,479	122,133	93,860	105,000
4149	Cable TV Franchise Fee	60,611	58,700	54,788	45,000
4151	Recology Franchise	96,008	101,239	137,660	145,000
4152	Recology General Maint.	15,763	16,236	16,723	17,225
	Total Franchise Fees	284,861	298,308	303,031	312,225
4119	Property Transfer Tax	34,287	25,855	18,057	10,000
4123	VLF Motor Vehicle In Lieu	10,962	150	11,938	11,000
4124	CRA Reimbursements	207	285	233	200
4125	State Mandated Cost Reimb	-	-	-	-
4127	Vehicle Code Fines	1,363	1,251	929	1,000
4606	City Fines	2,100	2,600	2,200	8,000
4129	Fish and Game	138	585	392	250
4601	Grant Proceeds	10,000	12,466	78,187	-
4607	FEMA Grant COVID-19	-	-	-	-
4608	General Reimbursements	5,206	7,524	6,291	-
	Total Intergovernmental	64,263	50,716	118,227	30,450
4155	Copies	10	86	3	50
4157	Caltrans Reimbursement	1,467	1,467	1,467	1,500
4165	Administrative Fee	5,800	12,891	14,673	20,000
4201	Swimming Pool Fees	7,304	8,465	8,040	9,000
4203	Recreation Special Events	7,235	9,105	10,213	9,500
4204	Snack Bar	-	-	-	-
4205	Swim Lessons/Fees	5,641	6,829	16,277	11,000
4207	Youth Basketball	-	4,745	5,425	6,000

**City of Live Oak
General Fund 10**



Revenues

Acct #	Description	Actual Revenues FY 2022	Actual Revenues FY 2023	Adopted Budget FY 2024	Adopted Budget FY 2026
4209	Mens Basketball	-	50	-	-
4211	Adult Aerobic Classes	-	-	-	750
4212	Adult Soccer	-	-	-	-
4213	Tennis Lessons	1,150	1,000	1,350	-
4214	Youth Soccer	16,638	15,315	17,435	16,000
4216	Wrestling Program	-	2,140	3,910	1,800
4219	Scholarship Program	1,000	-	-	-
	Total Charges for Services	<u>46,245</u>	<u>62,093</u>	<u>78,793</u>	<u>75,600</u>
4169	Interest Earnings	28,154	89,279	87,079	60,000
4161	Rents & Royalties	7,683	22,465	21,632	22,500
4162	Lease revenue	56,577	56,577	56,578	60,000
	Total Use of Money & Property	<u>92,414</u>	<u>168,321</u>	<u>165,289</u>	<u>142,500</u>
4167	Miscellaneous Income	9,700	10,706	8,909	30,000
4171	Sale of Fixed Assets	-	-	-	-
4173	Cash Over/Short	44	17	(36)	-
	Total Other Revenues	<u>9,744</u>	<u>10,723</u>	<u>8,873</u>	<u>30,000</u>
4301	Interfund transfer	611,000	-	-	-
4303	Legal Cost Transfer	39,699	-	-	20,400
4305	Finance Cost Transfer	124,100	-	-	69,200
4309	General Govt Cost Transfer	110,602	-	-	51,800
4311	Engineering Cost Transfer	16,000	-	-	16,000
	Total Revenue Transfers	<u>901,401</u>	<u>-</u>	<u>-</u>	<u>157,400</u>
	TOTAL GENERAL FUND REVENUES	\$ 4,343,146	\$ 3,779,462	\$ 3,967,058	\$ 4,236,719

FORMULA

**City of Live Oak
General Fund 10
Departmental Expenditures 1000 - City Council**



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
5001	Salaries Elected	\$ 14,002	\$ 25,656	\$ 34,652	\$ 35,185	\$ 19,691
5003	Salaries Permanent	583	-	-	-	-
5013	Social Security	586	1,080	1,427	1,872	1,221
5015	Medicare	137	253	334	438	286
5019	Workers Compensation	742	2,210	-	-	-
5021	CalPERS City employer rate	13,403	(10,501)	2,094	3,220	-
5023	CalPERS Employee rate paid by City	280	392	504	252	-
5025	Health Insurance	28,876	47,505	66,424	89,035	53,126
5027	Dental Insurance	1,778	2,065	3,035	3,482	1,832
5029	Vision Insurance	455	498	616	759	374
5031	Life Insurance	637	621	680	846	-
	Total Salaries & Benefits	61,480	69,780	109,767	135,090	76,530
5319	Small Tools and Equipment	-	1,565	5,876	500	500
5323	Communications	8,877	6,433	8,955	9,000	8,000
	<i>iPad service: \$24 * 5 * 12</i>					
	<i>City hall internet: \$33 * 12</i>					
	<i>Council cell phone: \$100 / month</i>					
5331	Travel, Lodging & Meals	1,289	392	-	2,500	-
5335	Professional Development	3,075	2,100	5,027	2,500	-
5341	Professional Services	3,032	3,358	1,909	3,500	500
5343	Liability Insurance	3,982	5,572	-	-	-
5349	Fidelity Insurance	22	23	24	-	-
	Total Services and Supplies	20,277	19,443	21,791	18,000	9,000
5903	Legal Cost Transfer	901	-	-	-	-
5905	Finance Cost Transfer	1,701	-	-	-	-
5909	General Government Transfer	1,700	-	-	-	-
	Total Interfund Transfers	4,302	-	-	-	-
	Total Department Expenditures	\$ 86,059	\$ 89,223	\$ 131,559	\$ 153,090	\$ 85,530

**City of Live Oak
General Fund 10
Departmental Expenditures 1005 - Administration**



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
5003	Salaries Permanent	\$ 107,677	\$ 132,533	\$ 242,146	\$ 192,300	\$ 182,375
5005	Part-Time Wages	2,031	3,427	3,372	2,500	2,500
5006	Outsource Personnel	-	-	-	-	-
5010	Technology Allowance	660	720	540	-	-
5011	Car Allowance	2,420	2,640	2,051	1,100	2,760
5012	Bilingual Pay	1,100	1,200	1,257	745	1,500
5013	Social Security	6,716	8,045	12,515	15,123	11,307
5015	Medicare	1,698	1,974	3,470	3,537	2,644
5017	Unemployment Insurance	548	465	620	800	-
5019	Workers Compensation	4,934	4,141	-	2,100	-
5021	CalPERS City employer rate	8,791	10,870	10,280	11,600	18,035
5023	CalPERS Employee rate paid by City	-	-	-	-	954
5025	Health Insurance	29,350	39,842	44,874	44,700	59,267
5027	Dental Insurance	1,069	1,242	1,448	1,065	2,037
5029	Vision Insurance	249	264	294	210	361
5031	Life Insurance	211	188	190	170	226
	Total Salaries & Benefits	167,454	207,551	323,057	275,950	283,966
5301	Office Supplies	5,182	14,760	5,667	7,000	6,300
5303	Operating Supplies	929	2,154	1,073	1,000	1,000
	<i>Water cooler refills - average of \$75 / month.</i>					
5309	Safety Items	218	193	273	250	300
5311	Repair & Maintenance	5,146	4,183	1,050	500	500
	<i>*Annual service and repairs and maintenace for CH Generator</i>					
5313	Repair & Maintenance - Buildings	699	44	-	-	-
5317	Maintenance & Service Contract	-	387	63	-	-
5319	Small Tools and Equipment	-	152	2,355	500	500
5321	Rents & Leases	(29,531)	(9,273)	(10,255)	2,000	4,800
	<i>Copier - \$300 / month</i>					
	<i>Usage - \$100 / month</i>					
5323	Communications	39,966	27,584	52,431	52,500	73,400
	<i>Agenda management - \$34,500 / year</i>					
	<i>Website management - \$11,500 / year</i>					
	<i>Blackboard connect fees - \$6,000 / year</i>					
	<i>Encoder - \$1,200 / year</i>					
	<i>Laserfiche - \$16,050 / year</i>					
	<i>Zoom - \$100 / month</i>					
	<i>Car Allowance - \$160 / month</i>					
5325	Advertising	2,864	7,413	5,211	2,000	2,800
	<i>Planning commission positngs ~ \$700 / quarter</i>					
5327	Postage	5,592	3,936	10,688	9,500	10,800
	<i>Postage machine lease - \$1,525 / quarter</i>					
	<i>Postage machine ink - \$1,166 / quarter</i>					
5329	Printing & Copying	301	594	688	600	600
5331	Travel, Lodging & Meals	976	3,429	5,448	5,000	-
5333	Dues & Subscriptions	15,748	16,826	15,912	15,000	16,200
	<i>Form 700 System - \$3,300 / year</i>					
	<i>CalOPPS membership - \$4,100 / year</i>					
	<i>CA Cities Membership - \$5,800 / year</i>					
	<i>ICMA Membership - \$1,200 / year</i>					
5335	Professional Development	9,070	7,006	5,640	1,500	2,500
	<i>City Clerks seminar - \$550 / year</i>					
	<i>CalPERA Annual Conference - \$1,175 / year</i>					

City of Live Oak
General Fund 10
Departmental Expenditures 1005 - Administration



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
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League of California Cities registration - \$750 / person (assumes City Manager & City Clerk)
City managers conference - \$775 / year

**City of Live Oak
General Fund 10
Departmental Expenditures 1005 - Administration**



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
5337	Licenses & Permits <i>City manager's engineering license stipend - \$3,600</i> <i>Adobe licenses - 15 @ \$57 each</i> <i>County permits for capital projects - variable (historically between \$20 - \$60 / permit), assuming 4 permits</i>	886	790	3,660	1,100	1,100
5341	Professional Services <i>Grant writing - \$5,000 (General Fund portion)</i> <i>Website development - \$4,000 (General Fund portion)</i> <i>Total Comm - support @ \$2,241 / year</i> <i>HR Consulting - 75% @ \$1,500 / month</i>	43,921	28,817	5,120	5,200	22,000
5343	Liability Insurance	7,382	10,259	-	-	-
5345	Property & Equip Insurance	8,399	7,039	1,626	1,626	-
5351	Community Function/Promotion <i>Snacks for community events</i>	191	30	(300)	1,000	500
5353	Special Departmental Expense <i>Feasibility study</i>	1,950	25,018	-	200	50,200
5501	Principal	13,284	13,284	13,284	13,284	13,284
5503	Interest	20,840	20,840	20,840	20,840	20,840
5703	Equipment <i>*Granicus Encoder</i>	60,001	-	-	10,000	-
	Total Services/Supplies	214,014	185,465	140,474	150,600	227,624
5901	Interfund Transfer	-	-	-	-	-
5903	Legal Cost Transfer	1,400	-	-	-	-
5905	Finance Cost Transfer	2,999	1,294	-	-	-
	Total Interfund Transfers	4,399	1,294	-	-	-
	Total Department Expenditures	\$ 385,867	\$ 394,310	\$ 463,531	\$ 426,550	\$ 511,590

**City of Live Oak
General Fund 10
Departmental Expenditures 1010 - Finance**



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
5003	Salaries Permanent	\$ 8,835	\$ 15,032	\$ 44,229	\$ 47,000	\$ 85,366
5005	Salaries Extra Help	-	-	-	-	-
5011	Car Allowance	28	30	196	300	330
5012	Bi-lingual Pay	138	150	1,027	1,035	1,650
5013	Social Security	602	893	2,689	3,075	5,293
5015	Medicare	141	209	629	725	1,238
5017	Unemployment Insurance	43	37	484	275	-
5019	Workers Compensation	853	955	-	200	-
5020	CalPERS Unfunded Liability	48,624	56,301	53,027	32,775	78,750
5021	CalPERS City employer rate	1,384	1,844	4,025	4,600	7,765
5023	CalPERS Employee rate paid by City	730	1,148	890	925	954
5025	Health Insurance	2,526	7,420	3,663	4,200	20,115
5027	Dental Insurance	181	277	373	446	924
5029	Vision Insurance	34	35	74	98	116
5031	Life Insurance	24	22	111	125	183
	Total Salaries & Benefits	64,141	84,353	111,417	95,779	202,684
5301	Office Supplies <i>Warrant stock, purchase order books</i>	1,275	890	732	1,000	1,000
5317	Maintenance & Service Contracts <i>Tyler Incode (financial & billing system) - \$13,000 / year</i>	10,582	19,078	3,268	12,020	13,000
5319	Small Tools and Equipment <i>Container rent 50% of \$125 / month</i>	15	-	-	-	750
5323	Communications <i>City hall internet: \$33 / month Cell phone allowance - \$25 per pay-period</i>	418	443	720	1,000	1,300
5325	Advertising	-	-	-	-	-
5329	Printing & Copying <i>Envelopes</i>	339	1,381	405	1,000	1,000
5333	Dues & Subscriptions <i>ACFR GFOA review</i>	920	920	920	1,000	500
5335	Professional Development	694	596	-	-	-
5341	Professional Services <i>Accounting services - \$277,830 * 75% @ 50% distribution Annual financial statement & single audit - \$45,000 Property & sales tax analysis</i>	121,396	134,380	103,731	120,000	149,000
5343	Liability Insurance	1,422	1,974	-	-	-
5349	Fidelity Insurance	55	58	61	-	-
5353	Special Departmental Expense <i>OPEB valuation - \$3,000 / year (add'l \$8,750 every other year) Banking fees - average of \$1,300 / month</i>	7,995	26,073	15,130	28,000	16,000
	Total Services and Supplies	145,111	185,793	124,967	164,020	182,550
5903	Legal Cost Transfer	1,800	-	-	-	-
5909	General Government Transfer	4,600	-	-	-	-
	Total Interfund Transfers	6,400	-	-	-	-
	Total Department Expenditures	\$ 215,652	\$ 270,146	\$ 236,384	\$ 259,799	\$ 385,234

City of Live Oak
General Fund 10
Departmental Expenditures 1060 - Attorney



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
5341	Professional Services	\$ 53,115	\$ 45,114	\$ 55,466	\$ 55,000	\$ 65,000
	<i>Legal services - \$4,000 / month</i>					
	<i>Legal services - 25% overage</i>					
	Total Services and Supplies	53,115	45,114	55,466	55,000	65,000
5905	Finance Cost Transfer	1,201	-	-	-	-
5909	General Government Transfer	1,301	-	-	-	-
	Total Interfund Transfers	2,502	-	-	-	-
	Total Department Expenditures	\$ 55,617	\$ 45,114	\$ 55,466	\$ 55,000	\$ 65,000

City of Live Oak
 General Fund 10
 Department Expenditures 1065 - Econ. Development



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
5337	Licenses & Permits	\$ 783	\$ 881	\$ 881	\$ 900	\$ 900
	<i>County permits - variable fees</i>					
5341	Professional Services	5,000	15,000	5,000	5,000	-
5345	Property & Equip Insurance	10,812	7,931	1,094	1,094	-
5353	Special Dept Expense	-	-	-	-	-
	Total Services and Supplies	16,594	23,812	6,975	6,994	900
	Total Department Expenditures	\$ 16,594	\$ 23,812	\$ 6,975	\$ 6,994	\$ 900

City of Live Oak
 General Fund 10
 Department Expenditures 0000 - Nondepartmental



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
5003	Salaries Permanent	\$ 24,574	\$ (21,808)	\$ (15,355)	\$ -	\$ -
5019	Workers Compensation <i>30% of \$192,000</i>	-	-	47,529	39,200	57,600
	Total Salaries & Benefits	24,574	(21,808)	32,174	39,200	57,600
5323	Communications <i>Answering services - \$550 / month</i>	-	-	-	-	6,600
5331	Travel, Lodging & Meals <i>Holiday dinner</i>	-	-	-	-	500
5341	Professional Services <i>IT Sevices - \$1,500 / month</i>	-	-	21,084	12,775	18,000
5343	Liability Insurance <i>40% of \$232,000</i>	-	-	59,818	82,475	90,000
5345	Property & Equip Insurance <i>20% of \$275,000</i>	-	-	43,785	48,050	55,000
	Total Services and Supplies	-	-	124,687	143,300	170,100
	Total Department Expenditures	\$ 24,574	\$ (21,808)	\$ 156,861	\$ 182,500	\$ 227,700

**City of Live Oak
General Fund 10
Departmental Expenditures 1045 - Fire**



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
5313	Repair & Maint Buildings <i>Various repairs</i>	\$ 7,669	\$ 3,452	\$ 2,190	\$ 3,000	\$ 3,000
5337	Licenses & Permits <i>County permit - \$400 Generator - Feather River AQMD - \$500</i>	1,727	963	915	2,000	1,000
5339	Utilities <i>PG&E - Fir Street @ ~ \$575 / month PG&E - O Street @ ~ \$710 / month</i>	13,953	14,686	15,038	14,000	15,500
5341	Professional Services <i>County services</i>	607,084	872,845	809,897	1,100,000	1,300,000
5345	Property & Equip Insurance	3,431	1,940	614	1,000	-
	Total Services and Supplies	<u>633,864</u>	<u>893,886</u>	<u>828,654</u>	<u>1,120,000</u>	<u>1,319,500</u>
5501	Principal	78,359	81,156	84,054	87,054	-
5503	Interest	11,803	9,006	6,109	6,110	-
	Total Debt & Contingency	<u>90,162</u>	<u>90,162</u>	<u>90,162</u>	<u>93,164</u>	<u>-</u>
5703	Equipment	50,800	6,539	5,167	68,000	-
	Total Capital Outlay	<u>50,800</u>	<u>6,539</u>	<u>5,167</u>	<u>68,000</u>	<u>-</u>
5903	Legal Cost Transfer	3,999	-	-	-	-
5905	Finance Cost Transfer	12,700	-	-	-	-
5909	General Govt Transfer	13,001	-	-	-	-
5913	Public Safety Contra - Transfer <i>Fire Assessments (\$130,000) CFD 2004-1 Fire (\$170,000)</i>	-	(234,800)	(240,000)	(350,000)	(300,000)
	Total Interfund Transfers	<u>29,700</u>	<u>(234,800)</u>	<u>(240,000)</u>	<u>(350,000)</u>	<u>(300,000)</u>
	Total Department Expenditures	<u>\$ 804,526</u>	<u>\$ 755,787</u>	<u>\$ 683,983</u>	<u>\$ 931,164</u>	<u>\$ 1,019,500</u>

City of Live Oak
General Fund 10
Departmental Expenditures 1050 - Police



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
5313	Repair & Maint Buildings <i>Substation cleaning services - \$150 / month</i>	\$ 3,411	\$ 2,000	\$ 1,950	\$ 2,000	\$ 2,000
5323	Communications <i>11 lines @ \$41 / month</i>	5,360	5,395	5,444	5,000	5,500
5337	Licenses & Permits <i>Generator permit fees</i>	487	487	503	510	510
5339	Utilities <i>PG&E - substation ~ \$875 / month</i>	6,677	7,874	8,645	6,500	10,500
5341	Professional Services <i>County services Veterinary services - average of \$500 / month</i>	1,342,563	1,640,247	1,829,282	2,600,000	2,600,000
5345	Property & Equip Insurance	3,431	1,940	614	615	-
5353	Special Dept Expense	1,320	4,836	1,038	1,000	1,000
	Total Services and Supplies	1,363,249	1,662,779	1,847,475	2,615,625	2,619,510
5903	Legal Cost Transfer	5,999	-	-	-	-
5905	Finance Cost Transfer	17,100	-	-	-	-
5909	General Gov't Transfer	18,000	-	-	-	-
5913	Public Safety Contra Expense <i>CFD 2004-1 Police (\$360,000) COPS Funding (\$525,000) Traffic Safety (\$44,000)</i>	-	(294,000)	(390,000)	(915,000)	(929,000)
	Total Interfund Transfers	41,099	(294,000)	(390,000)	(915,000)	(929,000)
	Total Department Expenditures	\$ 1,404,348	\$ 1,368,779	\$ 1,457,475	\$ 1,700,625	\$ 1,690,510

City of Live Oak
 General Fund 10
 Departmental Expenditures 1055 - Animal Services



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
5341	Professional Services <i>9% of total Sutter Animal Services Authority budget</i>	\$ 108,638	\$ 141,030	\$ 137,813	\$ 123,000	\$ 140,000
5353	Special Dept Expense	-	-	-	-	-
	Total Services/Supplies	<u>108,638</u>	<u>141,030</u>	<u>137,813</u>	<u>123,000</u>	<u>140,000</u>
5501	Principal	52,882	52,882	52,883	-	-
5503	Interest Expense	422	935	1,223	-	-
	Total Debt & Contingency	<u>53,304</u>	<u>53,817</u>	<u>54,106</u>	<u>-</u>	<u>-</u>
5903	Legal Cost Transfer	549	-	-	-	-
5905	Finance Cost Transfer	1,100	-	-	-	-
5909	General Gov't Transfer	1,300	-	-	-	-
5913	Public Safety Contra Expense <i>CFD 1992-1 (\$31,000)</i> <i>CFD 2004-1 Animal (\$25,000)</i>	-	(75,000)	(121,000)	(81,000)	(56,000)
	Total Interfund Transfers	<u>2,949</u>	<u>(75,000)</u>	<u>(121,000)</u>	<u>(81,000)</u>	<u>(56,000)</u>
	Total Department Expenditures	<u>\$ 164,892</u>	<u>\$ 119,847</u>	<u>\$ 70,919</u>	<u>\$ 42,000</u>	<u>\$ 84,000</u>

**City of Live Oak
General Fund 10
Department Expenditures 1015 - Community Development**



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
5003	Salaries Permanent	\$ 137,664	\$ 82,131	\$ 79,232	\$ 103,075	\$ 84,925
5010	Technology Allowance	248	270	203	-	-
5011	Car Allowance	908	990	769	225	300
5012	Bi-lingual Pay	981	450	471	350	-
5013	Social Security	8,709	4,899	3,984	4,175	5,265
5015	Medicare	2,084	1,180	1,136	3,575	1,231
5017	Unemployment Insurance	760	167	120	1,225	-
5019	Workers Compensation	5,057	5,659	-	1,875	-
5021	CalPERS City employer rate	14,825	6,955	4,187	9,575	6,760
5023	CalPERS Employee rate paid by City	5,501	2,413	890	950	-
5025	Health Insurance	19,280	15,100	13,964	24,950	17,138
5027	Dental Insurance	953	563	586	775	465
5029	Vision Insurance	219	126	114	150	94
5031	Life Insurance	263	84	66	225	166
	Total Salaries & Benefits	197,451	120,987	105,722	151,125	116,344
5317	Maint & Service Contracts <i>Annual Grant Management System - \$1,700</i>	2,625	1,486	1,666	500	1,700
5319	Small Tools and Equipment	-	228	59	250	250
5323	Communications <i>Internet @ 33 / month Cell phone allowance @ \$100 / month</i>	765	582	807	1,500	2,000
5325	Advertising	1,097	1,181	2,272	-	-
5329	Printing & Copying <i>Copies from copier - \$85 / month</i>	1,005	1,082	1,031	1,000	1,000
5333	Dues & Subscriptions	-	-	-	-	-
5335	Professional Development <i>*American Planning Association - National Planning Conference (\$350)</i>	-	-	-	500	500
5341	Professional Services <i>Planning commission meeting - 7 @ \$25 / meeting @ 8 meetings General planning services - \$40,000 / year</i>	77,399	140,463	138,010	125,000	41,400
5343	Liability Insurance	6,757	9,354	-	-	-
5349	Fidelity Insurance	88	92	97	-	-
5353	Special Dept Expense	185	115	115	-	-
	Total Services and Supplies	89,921	154,583	144,057	128,750	46,850
5903	Legal Cost Transfer	2,400	-	-	-	-
5905	Finance Cost Transfer	5,098	-	-	-	-
5909	General Government Transfer	5,799	-	-	-	-
	Total Interfund Transfers	13,297	-	-	-	-
	Total Department Expenditures	\$ 300,669	\$ 275,570	\$ 249,779	\$ 279,875	\$ 163,194

**City of Live Oak
General Fund 10
Departmental Expenditures 1020 - Building & Safety**



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
5003	Salaries Permanent	\$ 38,272	\$ 16,377	\$ -	\$ 14,400	\$ -
5005	Salaries Extra Help	12,846	-	-	-	-
5011	Car Allowance	-	-	-	-	-
5012	Bilingual Pay	306	-	-	-	-
5013	Social Security	3,281	1,003	-	900	-
5015	Medicare	767	235	-	225	-
5017	Unemployment Insurance	304	-	-	-	-
5019	Workers Compensation	7,295	8,164	-	625	-
5021	CalPERS City employer rate	6,024	1,475	-	1,150	-
5023	CalPERS Employee rate paid by City	2,569	841	-	-	-
5025	Health Insurance	5,523	1,394	203	6,225	-
5027	Dental Insurance	254	25	-	225	-
5029	Vision Insurance	56	(2)	-	50	-
5031	Life Insurance	99	9	-	25	-
	Total Salaries & Benefits	77,597	29,522	203	23,825	-
5303	Operating Supplies <i>New code change materials (every 3 years)</i>	635	1,828	743	1,500	1,500
5307	Fuel <i>Allocated fuel charges - approx. \$50 / month</i>	348	239	607	1,000	500
5309	Safety Items <i>Boots, safety kit</i>	49	-	220	1,000	500
5315	Repair & Maintenance Vehicles <i>Oil change, wash/detail</i>	59	96	86	500	500
5317	Maint & Service Contracts <i>Tyler Incode - Permits module - \$15,000 / year</i>	1,611	23,509	7,230	25,000	15,000
5319	Small Tools and Equipment	136	-	-	-	-
5323	Communications <i>Internet @ \$33 / month</i>	719	509	430	300	400
5325	Advertising	280	2,615	-	-	-
5331	Travel, Lodging & Meals	-	-	-	-	-
5333	Dues & Subscriptions <i>Adobe license</i>	760	230	139	100	100
5335	Professional Development	993	232	1,462	-	-
5341	Professional Services <i>Building permit tech - average of \$8,000K / month</i>	72,630	199,228	108,359	60,000	85,000
5342	Code Enforcement Expense	-	-	-	-	-
5343	Liability Insurance	7,376	10,165	-	-	-
5347	Vehicle Insurance	-	-	-	-	-
5349	Fidelity Insurance	66	69	73	-	-
5353	Special Departmental Expense <i>Copies from copier - \$85 / month</i>	651	1,253	1,031	1,000	1,000
5703	Vehicle	-	-	-	-	-
	Total Services and Supplies	86,313	239,973	120,381	90,400	104,500
5903	Legal Cost Transfer	1,399	-	-	-	-
5905	Finance Cost Transfer	2,901	-	-	-	-
5909	General Government Transfer	3,300	-	-	-	-
	Total Interfund Transfers	7,600	-	-	-	-
	Total Department Expenditures	\$ 171,510	\$ 269,495	\$ 120,583	\$ 114,225	\$ 104,500

**City of Live Oak
General Fund 10
Departmental Expenditures 1025 - Engineering**



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
5311	Repairs & Maintenance	\$ 3,923	\$ 3,923	\$ 3,923	\$ -	\$ -
5323	Communications	476	398	430	500	500
	<i>Internet @ 33 / month</i>					
5340	Professional Srvc-Fee Related	-	-	-	-	-
5341	Professional Services	32,454	68,068	98,829	25,000	70,000
	<i>City Engineer services approximately \$6K / month</i>					
5353	Special Dept Expense	920	997	1,031	1,000	-
	Total Services and Supplies	<u>37,773</u>	<u>73,385</u>	<u>104,214</u>	<u>26,500</u>	<u>70,500</u>
5903	Legal Cost Transfer	299	-	-	-	-
5905	Finance Cost Transfer	803	-	-	-	-
5909	General Government Transfer	851	-	-	-	-
	Total Interfund Transfers	<u>1,953</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total Department Expenditures	<u>\$ 39,726</u>	<u>\$ 73,385</u>	<u>\$ 104,214</u>	<u>\$ 26,500</u>	<u>\$ 70,500</u>

**City of Live Oak
General Fund 10
Departmental Expenditures 1030 - Parks**



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
5003	Salaries Permanent	\$ 143,359	\$ 200,973	\$ 205,246	\$ 234,425	\$ 248,315
5005	Salaries Extra Help	11,645	25,670	58,621	60,000	40,000
5007	Overtime	4,262	3,495	6,475	10,000	1,000
5009	Certificate Pay	-	-	-	-	-
5011	Car Allowance	1,100	1,200	1,257	1,275	1,710
5012	Bilingual Pay	2,063	2,250	2,357	2,500	4,125
5013	Social Security	9,852	13,665	15,954	18,700	15,396
5015	Medicare	2,304	3,196	3,731	4,375	3,601
5017	Unemployment Insurance	1,550	1,814	1,631	1,250	-
5019	Workers Compensation	7,036	7,873	-	8,000	-
5021	CalPERS City employer rate	14,875	18,160	24,182	26,285	23,815
5023	CalPERS Employee rate paid by City	-	37	-	950	3,984
5025	Health Insurance	47,931	64,212	86,316	111,575	107,117
5027	Dental Insurance	2,359	2,393	3,472	3,900	3,101
5029	Vision Insurance	581	543	709	800	606
5031	Life Insurance	396	389	498	560	573
	Total Salaries & Benefits	249,311	345,870	410,447	484,595	453,343
5303	Operating Supplies <i>General supplies @ Corporate Yard</i>	13,314	11,155	9,626	8,000	8,000
5305	Chemicals <i>Fertilizer, chemicals</i>	561	6,020	5,420	2,500	5,000
5307	Fuel <i>Allocated fuel usage - average of \$750 / month</i>	9,687	10,713	9,567	9,000	9,000
5309	Safety Items <i>Uniforms, first aid kits, safety boots</i>	2,733	4,105	4,899	6,000	13,000
5311	Repair & Maintenance <i>Pest Control approximatly \$100 / month Generator repair Valve replacement, mower parts \$30k to fix well @ Soccer Park</i>	38,769	18,313	14,288	10,000	38,000
5313	Repair & Maint Buildings	4,860	14,241	1,330	2,000	1,500
5315	Repair & Maint Vehicles <i>Vehicle parts, diesel repair</i>	6,248	12,994	7,517	8,000	5,000
5316	Tree Trimming	-	16,306	8,092	7,000	10,000
5317	Maint & Service Contracts	1,404	252	-	-	-
5319	Small Tools and Equip. <i>Trimmer, small tools Container rent 50% of \$125 / month</i>	5,645	2,686	2,680	2,800	2,050
5321	Rents & Leases	49	-	-	-	-
5323	Communications <i>Blackboard @ 50% of \$6,000 - shared with admin Internet @ \$33 / month Cell allowance - \$750 / month</i>	2,983	2,204	8,382	6,000	14,000
5325	Advertising	-	-	-	-	-
5331	Travel, Lodging & Meals <i>SCORE meetings</i>	2,886	3,578	2,813	1,500	1,500
5335	Professional Development <i>California Park & Recreation Society Membership - \$170 / person (1)</i>	2,673	2,105	3,834	4,000	200
5337	Licenses & Permits <i>Little League fee - \$1,500 / year</i>	1,573	1,452	1,348	2,000	1,500
5339	Utilities <i>PG&E - O Street, Kola Street, Ida/Linda Park - approximatley \$2,600 / month.</i>	13,043	19,291	27,397	17,000	31,000
5341	Professional Services <i>Fingerprinting, physicals</i>	4,997	19,728	23,402	14,000	10,000
5343	Liability Insurance	6,559	9,045	-	-	-
5345	Property & Other Insurance	6,880	8,167	-	-	-

City of Live Oak
General Fund 10
Departmental Expenditures 1030 - Parks



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
5349	Fidelity Insurance	55	58	61	-	-
5353	Special Dept Expense	1,061	5,595	0	200	-
5371	Youth Soccer	264	704	-	200	-
	Total Services/Supplies	126,244	168,709	130,655	100,200	149,750

City of Live Oak
 General Fund 10
 Departmental Expenditures 1030 - Parks



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
5701	Vehicles & Heavy Equipment	-	-	-	-	-
5703	Capital Outlay & Equipment	16,673	25,560	10,849	-	-
	<i>5 benches and bbq's</i>					
	Total Capital Outlay	16,673	25,560	10,849	-	-
5903	Legal Cost Transfer	964	-	-	-	-
5905	Finance Cost Transfer	7,536	-	-	-	-
5909	General Govt Transfer	6,800	-	-	-	-
5912	Parks Contra - Transfer	-	-	(99,000)	(80,000)	(80,000)
	Total Interfund Transfers	15,300	-	(99,000)	(80,000)	(80,000)
	Total Department Expenditures	\$ 407,528	\$ 540,138	\$ 452,951	\$ 504,795	\$ 523,093

**City of Live Oak
General Fund 10
Departmental Expenditures 1035 - Recreation**



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
5003	Salaries Permanent	\$ 115,863	\$ 146,921	\$ 153,724	\$ 159,000	\$ 92,511
5005	Salaries Extra Help	25,187	79,125	96,134	110,700	110,000
5007	Overtime	1,909	2,385	2,797	2,000	-
5011	Car Allowance	1,709	2,015	2,249	1,725	1,080
5012	Bilingual Pay	1,788	2,030	2,149	2,050	1,500
5013	Social Security	8,876	13,594	14,744	17,100	5,736
5015	Medicare	2,076	3,179	3,448	4,000	1,341
5017	Unemployment Insurance	2,505	4,808	4,032	2,500	-
5019	Workers Compensation	4,513	5,050	-	7,425	-
5021	CalPERS City employer rate	11,370	13,089	14,401	15,700	7,942
5023	CalPERS Employee rate paid by City	2,980	3,178	3,189	3,325	569
5025	Health Insurance	47,781	58,424	65,441	71,725	45,323
5027	Dental Insurance	2,441	2,175	2,728	2,650	1,583
5029	Vision Insurance	593	518	549	550	307
5031	Life Insurance	355	309	326	350	183
	Total Salaries & Benefits	229,946	336,800	365,911	400,800	268,075
5309	Safety Items	-	85	-	100	100
5323	Communications	526	1,323	2,642	2,500	2,500
	<i>Cell phone allowance @ \$210 / pay-period</i>					
5335	Professional Development	97	-	-	-	-
5341	Professional Services	384	25	-	7,500	10,500
	<i>Hwy 99 Landscaping services \$875 / month</i>					
5343	Liability Insurance	4,661	6,393	-	-	-
5349	Fidelity Insurance	44	46	49	-	-
5351	Community Promotion	9,853	15,846	21,662	25,000	20,000
	<i>Holiday celebration (\$10,000)</i>					
	<i>Live Oak Festival (\$7,000)</i>					
	<i>Other events (\$3,000)</i>					
5353	Special Dept Expense	15	728	947	1,000	-
5381	Snack Bar	-	-	3,792	1,000	3,000
Youth Programs						
5357	Basketball	2,951	4,895	5,093	5,000	4,525
5365	Swimming	49	-	426	500	500
5367	Tennis	1,205	178	594	500	500
5369	Wrestling	-	2,982	1,258	1,300	1,900
5371	Youth Soccer	14,351	15,062	14,814	20,650	15,000
5380	Skating	-	-	-	-	-
5366	Flag Football	-	-	-	300	-
5399	Other Youth Programs	1,327	1,456	2,867	3,000	3,000
	<i>Baseball camp</i>					
Adult Programs						
5361	Football	-	395	-	500	-
5362	Basketball	-	59	-	-	-
5364	Adult Aerobics/Zumba	-	-	-	-	-
5372	Adult Soccer	-	-	-	-	-
	Total Services/Supplies	35,464	49,387	54,143	68,750	61,425
5703	Equipment	-	-	34,662	36,000	-
	Total Capital Outlay	-	-	34,662	36,000	-

City of Live Oak
General Fund 10
Departmental Expenditures 1035 - Recreation



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
5903	Legal Cost Transfer	2,301	-	-	-	-
5905	Finance Cost Transfer	4,898	-	-	-	-
5909	General Govt Transfer	5,600	-	-	-	-
5912	Recreation Contra - Transfer	-	-	(20,000)	(20,000)	(20,000)
	Total Interfund Transfers	12,799	-	(20,000)	(20,000)	(20,000)
	Total Department Expenditures	\$ 278,209	\$ 386,187	\$ 434,716	\$ 485,550	\$ 309,500

**City of Live Oak
General Fund 10
Departmental Expenditures 1040 - Pool**



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
5003	Salaries Permanent	\$ 26,338	\$ 32,867	\$ 36,537	\$ 55,188	\$ 39,095
5005	Salaries Life Guards	22,480	40,045	27,076	69,860	70,000
5007	Overtime	286	448	1,305	310	-
5009	Certificate Pay	-	-	-	-	-
5011	Car Allowance	550	600	629	900	870
5012	Bilingual Pay	413	450	471	600	450
5013	Social Security	3,791	4,455	3,758	7,375	2,424
5015	Medicare	887	1,042	879	1,725	567
5017	Unemployment Insurance	2,322	2,471	1,025	515	-
5019	Workers Compensation	5,317	5,950	-	5,825	-
5021	CalPERS City employer rate	2,445	2,790	3,231	4,300	3,690
5023	CalPERS Employee rate paid by City	497	530	531	575	569
5025	Health Insurance	10,142	11,236	12,854	17,325	15,161
5027	Dental Insurance	494	423	557	680	599
5029	Vision Insurance	122	102	113	150	116
5031	Life Insurance	70	59	65	80	66
	Total Salaries & Benefits	76,153	103,467	89,031	165,408	133,607
5303	Operating Supplies	471	1,567	5,035	1,800	1,000
5305	Chemicals	14,837	21,527	26,738	27,000	27,000
5309	Safety Items	1,402	1,026	1,148	1,800	1,800
	<i>Lifeguard Uniforms</i>					
5311	Repair & Maintenance	13,993	2,234	1,296	3,600	5,000
5319	Small Tools and Equipment	1,502	64	-	-	-
5323	Communications	358	503	840	1,000	1,500
	<i>Cell phone allowance - \$40 / pay period</i>					
	<i>Add'l line @ 31 / month</i>					
5337	Licenses & Permits	910	1,127	1,151	1,200	1,200
5341	Professional Services	-	-	390	500	500
	<i>Lifeguard lessonbooks</i>					
5343	Liability Insurance	4,049	5,560	-	-	-
5345	Property & Equip Insurance	2,293	2,722	-	-	-
5349	Fidelity Insurance	33	35	36	-	-
5353	Special Dept Expense	988	1,452	7,821	1,000	1,000
	<i>Swim staff dinner</i>					
	Total Services and Supplies	40,836	37,818	44,456	37,900	39,000
5703	Capital Outlay	-	-	-	-	200,000
	<i>Pool rehab - \$200,000</i>					
	Total Capital Outlay	-	-	-	-	200,000
5903	Legal Cost Transfer	900	-	-	-	-
5905	Finance Cost Transfer	2,100	-	-	-	-
5909	General Government Transfer	2,299	-	-	-	-
5912	Pool Contra - Transfer	-	-	(46,000)	(80,000)	(80,000)
	Total Interfund Transfers	5,299	-	(46,000)	(80,000)	(80,000)
	Total Department Expenditures	\$ 122,289	\$ 141,285	\$ 87,486	\$ 123,308	\$ 292,607

**City of Live Oak
General Fund 10
Department Expenditures 1032 - Facility Maintenance**



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
5003	Salaries Permanent	\$ 4,483	\$ 7,477	\$ 6,297	\$ 7,833	\$ 24,888
5005	Salaries Extra Help	-	-	-	-	-
5007	Overtime	96	-	-	-	-
5011	Car Allowance	29	45	24	25	435
5012	Bilingual Pay	69	115	132	175	300
5013	Social Security	269	422	367	425	1,543
5015	Medicare	63	99	86	100	361
5017	Unemployment Insurance	54	67	31	25	2,559
5019	Workers Compensation	74	83	-	200	-
5021	CalPERS City employer rate	357	548	380	625	569
5023	CalPERS Employee rate paid by City	-	-	-	-	-
5025	Health Insurance	2,185	5,123	3,027	2,050	9,458
5027	Dental Insurance	107	135	108	75	365
5029	Vision Insurance	22	29	36	25	72
5031	Life Insurance	20	22	17	25	50
	Total Salaries & Benefits	7,829	14,166	10,506	11,583	40,600
5303	Operating Supplies <i>Cleaning supplies, first aid</i>	584	3,428	1,319	1,500	1,500
5309	Safety Items <i>Uniforms, fire extinguisher service, gloves</i>	390	588	11,307	1,000	3,000
5319	Small Tools & Equipment	-	-	-	4,000	-
5313	Repair & Maint Buildings <i>Landscaping - \$50 / month AC Unit Replacements</i>	15,026	34,881	55,992	125,000	40,000
5323	Communications <i>Internet @ 33 / month Individual lines - 4 @ 30 / month</i>	7,626	8,078	8,588	8,500	1,900
5337	Licenses & Permits <i>Snackbar permit</i>	537	1,147	456	2,500	2,500
5339	Utilities <i>City Hall Community Building Boy Scout Buildings</i>	27,231	42,545	50,133	40,000	50,000
5345	Property & Equip Insurance	5,078	1,294	1,315	1,294	-
5349	Fidelity Insurance	77	81	85	-	-
	Total Services and Supplies	56,549	92,042	129,196	183,794	98,900
5705	Furniture/Equipment	3,409	-	5,039	-	-
	Total Capital Outlay	3,409	-	5,039	-	-
	Total Department Expenditures	\$ 67,786	\$ 106,208	\$ 144,741	\$ 195,377	\$ 139,500

**City of Live Oak
Fund 12
Department 1200 - Water Enterprise**



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
REVENUES						
4401	Water Usage Charges	\$ 798,235	\$ 906,221	\$ 940,977	\$ 926,599	\$ 1,388,400
4405	Penalty Charges	-	7,342	5,750	10,000	10,000
4404	Services Miscellaneous	975	1,676	646	-	-
4169	Interest Earnings	-	6,839	-	-	-
4601	Federal Grants	123,864	(35,003)	-	-	-
4172	Contributed Capital Grants	(44,294)	-	-	-	-
	TOTAL FUND REVENUES	\$ 878,780	\$ 887,075	\$ 947,373	\$ 936,599	\$ 1,398,400

Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
EXPENDITURES						
5001	Salaries Elected <i>City Council Member (25%)</i>	\$ 1,751	\$ 2,669	\$ 3,300	\$ 3,150	\$ 9,846
5003	Salaries Permanent	340,085	453,731	456,207	411,950	496,934
5005	Salaries Extra Help	7,987	19,036	51,197	54,000	54,000
5006	Outsourced Personnel	-	-	-	-	-
5007	Overtime	4,479	4,547	6,883	10,000	1,000
5010	Technology Allowance	248	270	203	-	-
5011	Car Allowance	1,793	2,085	1,497	1,000	1,995
5012	Bilingual Pay	4,019	4,657	5,320	4,300	3,975
5013	Social Security	21,212	28,982	30,571	29,675	31,420
5015	Medicare	5,009	6,813	7,353	6,950	7,348
5017	Unemployment Insurance	3,061	3,201	2,108	1,475	-
5019	Workers Compensation	14,554	16,286	19,688	27,850	25,000
5020	CalPERS Unfunded Liability	20,839	24,129	22,726	14,050	45,000
5021	CalPERS City employer rate	35,419	45,194	50,810	53,650	57,873
5022	Noncash pension expense GASB (17,686	(54,508)	285,692	-	-
5023	CalPERS Employee rate paid by C	6,709	7,617	7,394	8,445	3,816
5024	OPEB ARC Expense	(630)	514	862	-	-
5025	Health Insurance	80,038	107,183	132,098	156,500	207,941
5027	Dental Insurance	4,552	4,984	5,933	5,300	6,940
5029	Vision Insurance	1,101	1,172	1,212	1,100	1,242
5031	Life Insurance	1,031	1,003	1,040	1,025	890
	Total Salaries & Benefits	570,943	679,565	1,092,094	790,420	955,220
5301	Office Supplies <i>Generic office supplies</i>	3,104	3,042	2,750	2,000	2,000
5303	Operating Supplies <i>Cleaning supplies, lab supplies</i>	3,023	6,282	9,143	7,000	7,000
5305	Chemicals <i>Chlorine & ferric chloride for wells</i>	68,090	75,027	89,412	83,000	83,000
5307	Fuel <i>Allocated fuel costs</i>	2,079	1,584	1,913	3,000	1,500
5309	Safety Items <i>Uniforms & fire extinguisher service</i>	578	1,098	1,988	800	800
5311	Repair & Maintenance <i>Backwash repairs, emergency repairs</i>	62,438	40,818	153,457	150,000	150,000
5312	Repair Distribution System	950	997	37	-	-
5313	Repair & Maint Buildings <i>Repair fencing @ wells</i>	-	384	-	5,000	5,000
5315	Repair & Maint Vehicles	3,948	3,496	1,104	1,000	1,000

City of Live Oak
Fund 12
Department 1200 - Water Enterprise



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
	<i>John Deere repair costs</i>					
5316	Tree Trimming	-	-	-	-	-
5317	Maint & Service Contracts	11,560	23,132	3,268	18,000	15,000
	<i>Incode (billing system) @ \$14,000 / year</i>					
5319	Small Tools and Equip	3,643	1,710	1,376	3,500	-
5321	Rents & Leases	1,049	1,098	337	2,500	3,600
	<i>Copier - \$300 / month</i>					

**City of Live Oak
Fund 12
Department 1200 - Water Enterprise**



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
5323	Communications <i>Cell phone allowance - \$525 / month Internet @ corp years - \$45 / month Additional line - \$122 / month</i>	3,626	5,670	9,071	6,000	18,758
5325	Advertising	483	-	-	6,000	-
5327	Postage <i>Allocated postage costs for billing - \$735 / month Postage machine ink - \$166 / quarter</i>	8,086	8,672	9,593	1,000	9,500
5329	Printing & Copying <i>Envelopes, disconnect notices, late notices</i>	6,443	4,576	6,939	8,000	11,000
5331	Travel, Lodging & Meals	-	-	469	-	-
5333	Dues & Subscriptions	695	1,865	1,650	-	-
5335	Professional Development <i>Heavy equipment operator certifications and licenses - \$500 / employee (4)</i>	1,016	1,143	1,282	1,000	5,000
5337	Licenses & Permits <i>City manager's engineering license stipend - \$2,600 / year Annual permits - booster pumps - \$500 (2) / year Annual permits - others - \$500 / year State Water resources Control Board - \$15,000 / year</i>	19,819	16,838	18,180	20,000	22,600
5339	Utilities <i>Wells @ \$28,591 / month Larkin Well & Maintenance Shop - \$1,900 / month</i>	280,723	293,717	336,291	335,400	365,000
5341	Professional Services <i>Monthly IT service - \$1,301 / month Public works consultant - average of \$10,000 / month Accounting services - 75% of contract amount @ 25% distribution Lab services - average of \$1,250 / month Website development - \$4,000 (Water Fund portion)</i>	108,134	120,433	120,951	112,000	164,000
5343	Liability Insurance <i>20% of \$232,000</i>	20,509	28,359	29,086	40,100	46,400
5345	Property & Other Insur <i>40% of \$275,000</i>	23,424	26,435	44,571	48,900	110,000
5349	Fidelity Insurance	231	243	255	-	-
5353	Special Dept Expense <i>*Arsenic removal</i>	220	-	-	500	250,000
	Total Services/Supplies	633,871	666,619	843,123	854,700	1,271,158
5501	Principal	40,000	40,000	40,000	40,000	40,000
5503	Interest <i>2005 COP payments</i>	39,249	37,519	35,742	36,000	32,000
	Total Debt Service	79,249	77,519	75,742	76,000	72,000
5703	Equipment <i>Tractor and others</i>	-	-	11,160	133,400	100,000
5704	Vehicles	-	-	-	-	-
5705	Capital Outlay <i>Broken out by Rate Study</i>	20,854	40,330	62,518	200,000	750,000
	Total Capital Outlay	20,854	40,330	73,678	333,400	850,000
5901	Interfund Transfer	-	-	-	-	-
5903	Legal Cost Transfer	5,001	-	-	5,000	5,000
5905	Finance Cost Transfer	18,000	-	-	18,000	18,000
5909	General Govt Transfer	11,000	-	-	11,000	11,000
5911	Engineering Transfer	3,200	-	-	3,200	3,200
	Total Interfund Transfers	37,201	-	-	37,200	37,200
	TOTAL FUND EXPENDITURES	\$ 1,342,118	\$ 1,464,033	\$ 2,084,637	\$ 2,091,720	\$ 3,185,578

**City of Live Oak
Fund 13
Department 1300 - Sewer Enterprise Operations**



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
REVENUES						
4401	Sewer Usage Charges	\$ 2,436,477	\$ 2,463,361	\$ 2,480,134	\$ 2,472,694	\$ 2,475,000
4405	Penalty Charges	-	31,412	15,047	14,428	20,000
4169	Interest Earnings	8,559	42,052	70,442	35,000	38,000
4301	Interfund Transfer	-	-	-	-	-
4601	Federal Grants ("P" Street Lift Station)	-	-	-	-	-
4601	State Grants (Sewer Plant Solar Project)	-	-	-	-	-
TOTAL FUND REVENUES		\$ 2,445,036	\$ 2,536,825	\$ 2,565,623	\$ 2,522,122	\$ 2,533,000

Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
EXPENDITURES						
5001	Salaries Elected <i>City Council Member (25%)</i>	\$ 1,751	\$ 2,669	\$ 3,300	\$ 3,150	\$ 9,846
5003	Salaries Permanent	465,422	596,443	558,480	438,200	537,865
5005	Salaries Extra Help	7,987	19,036	51,197	55,350	55,350
5006	Outsourced Personnel	48,780	-	-	-	-
5007	Overtime	4,739	4,307	6,690	7,300	9,846
5009	Certificate Pay	-	-	-	-	-
5010	Technology Allowance	495	540	405	-	-
5011	Car Allowance	6,001	7,020	4,249	1,450	2,190
5012	Bilingual Pay	4,150	4,922	5,558	4,750	4,725
5013	Social Security	28,925	37,842	37,674	31,350	33,958
5015	Medicare	6,859	8,919	9,218	7,350	7,942
5017	Unemployment Insurance	3,493	3,585	2,391	1,525	-
5019	Workers Compensation	59,903	61,085	65,544	66,350	75,000
5020	CalPERS Unfunded Liability <i>\$225,000 (30%)</i>	16,671	19,303	18,181	11,250	22,500
5021	CalPERS City employer rate	50,536	62,837	61,601	57,150	62,719
5023	CalPERS Employee rate paid by City	14,312	16,122	12,145	8,875	3,816
5025	Health Insurance	94,715	135,666	151,334	159,400	222,280
5027	Dental Insurance	5,394	5,814	6,660	5,425	7,467
5029	Vision Insurance	1,264	1,318	1,299	1,150	1,336
5031	Life Insurance	1,216	1,167	1,149	1,050	976
Total Salaries & Benefits		822,613	988,595	997,075	861,075	1,057,816
5301	Office Supplies <i>Generic office supplies</i>	3,079	3,737	3,152	3,000	5,000
5303	Operating Supplies <i>Cleaning supplies, lab supplies</i>	7,039	9,863	12,549	20,000	20,000
5305	Chemicals <i>Cleaning supplies</i>	23,786	27,222	29,468	22,500	22,500
5307	Fuel <i>Allocated fuel costs - average of \$1,900 / month</i>	14,139	14,967	26,883	22,000	22,000
5308	Inventory	13,442	1,833	-	-	-
5309	Safety Items <i>Uniforms and fire extinguisher service</i>	2,591	3,696	3,441	6,000	6,000
5311	Repair/Maint WWTP <i>Treatment plant repairs</i>	199,080	325,979	173,273	450,000	450,000
5312	Repairs/Maint Collection System <i>Lift Station repairs</i>	51,338	35,843	16,374	100,000	150,000
5313	Repair & Maint Buildings <i>Various repairs for pumps and adjacent buildings</i>	7,146	2,475	135	10,000	10,000

City of Live Oak
Fund 13
Department 1300 - Sewer Enterprise Operations



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
5315	Repair & Maint Vehicles <i>Oil change, coolants, vehicle repairs (trucks and vactor)</i>	25,362	14,521	9,816	25,000	30,000
5317	Maint & Service Contracts <i>Incode (billing system) @ \$14,000 / year</i>	11,716	23,132	3,268	12,100	14,000
5319	Small Tools and Equip	7,453	5,591	2,197	2,500	2,500

**City of Live Oak
Fund 13
Department 1300 - Sewer Enterprise Operations**



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
5321	Rents & Leases <i>Copier - \$380 / month Copies - \$75 / month Other equipment rental \$15,000</i>	5,940	6,532	6,241	20,600	20,500
5323	Communications <i>Cell phone allowance - \$550 / pay-period Internet - \$45 / month 2 additional lines - \$130 / month</i>	8,022	12,851	18,266	17,470	20,764
5325	Advertising	490	-	645	-	-
5327	Postage <i>Postage meter rental - \$750 / month Postage meter refill - \$170 / quarter</i>	8,092	8,037	8,924	7,500	10,000
5329	Printing & Copying <i>Envelopes & late notices</i>	6,443	4,576	7,060	6,000	10,000
5333	Dues & Subscriptions <i>SCADA Software Renewal - \$800 / year Central Valley Celan Water Association Renewal - \$3,350 / year</i>	5,747	(1,590)	4,268	8,000	8,000
5335	Professional Dev <i>CWEA Membership (3) @ \$236 / person Heavy equipment operator certifications @ \$200 / person 92)</i>	295	1,499	1,372	6,000	3,500
5337	Licenses & Permits <i>City manager's engineering license stipend - \$2,800 / year County permits - \$15,000 State Water Resources Control Board permits - \$12,615 Various others - \$2,000</i>	10,355	28,188	27,832	37,000	32,800
5338	Utilities - Sewage Plant <i>Average of \$30,500 / month</i>	183,423	237,929	188,592	230,000	366,000
5339	Utilities <i>Maintenance shop - \$500 / month Lift station - \$5,100 / month</i>	37,585	49,101	179,876	45,000	68,000
5341	Professional Services <i>Monthly IT service - \$1,651 / month SCADA Maintenance - \$4,200 / quarter SQRL Bain Program - \$1,000 / month Permit assistance = \$1,000 / month Public works consultant - average of \$4,000 / month Accounting services - \$277,830 @ 25% distribution Audit services - \$15,250 / year Lab services - average of \$1,000 / month Grant writing - \$22,000 (shared with General Fund) Website development - \$4,000 (Wastewater portion)</i>	233,488	398,087	290,119	230,000	256,000
5343	Liability Insurance <i>20% of \$232,000</i>	44,478	61,529	63,104	87,025	92,800
5345	Property & Other Insurance <i>60% of \$275,000</i>	76,196	85,558	143,757	157,604	167,475
5349	Fidelity Insurance	396	416	437	-	-
5353	Special Departmental Expense	-	103	3,000	500	-
5360	Sludge Removal <i>Hazardous waste fee & sludge removal - \$9,000 / month</i>	125	31,399	60,049	100,000	180,000
5400	Bad Debt Expense	-	-	-	-	-
	Total Services/Supplies	987,246	1,393,074	1,284,098	1,625,799	1,967,839
5501	Principal <i>2005 COPS - \$30,000 State Water Resources Development System - \$195,605</i>	189,852	191,751	193,668	265,605	225,605
5503	Interest <i>2005 COPS - \$25,500</i>	74,868	71,666	68,396	133,263	61,925

City of Live Oak
Fund 13
Department 1300 - Sewer Enterprise Operations



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
	<i>State Water Resources Development System - \$36,425</i>					
	Total Debt Service	264,720	263,417	262,064	398,868	287,530
5701	Buildings & Structures	-	35,674	(14,841)	-	-
5703	Vehicles	-	-	4,404	250,000	-
	<i>Shared costs from tractor</i>					
5704	Equipment	-	8,250	48,302	-	65,000
	<i>Sludge Removal dumpsters = \$15,000</i>					
	<i>Generator - P Street = \$50,000</i>					

City of Live Oak
Fund 13
Department 1300 - Sewer Enterprise Operations



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
5705	Capital Projects	(27,925)	12,519	35,033	-	810,000
	<i>Remove and replace access hatch - Ash Street = \$250,000</i>					
	<i>Solar power project - City Share = \$560,000</i>					
	Total Capital Outlay	(27,925)	56,443	72,898	250,000	875,000
5901	Interfund Transfers	-	-	-	125,000	125,000
5903	Legal Cost Transfer	6,001	-	-	6,000	6,000
5905	Finance Cost Transfer	28,197	-	-	28,200	28,200
5909	General Govt Transfer	21,006	-	-	21,006	21,006
5911	Engineering Cost Transfer	11,701	-	-	11,700	11,700
	Total Interfund Transfers	66,905	-	-	191,906	191,906
	TOTAL FUND EXPENDITURES	\$ 2,113,559	\$ 2,701,529	\$ 2,616,135	\$ 3,327,648	\$ 4,380,091

**City of Live Oak
Fund 14
Department 1400 Streets/Roads**



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
REVENUES						
4157	Cal Trans Reimbursement	\$ 8,008	\$ 8,008	\$ 8,008	\$ 4,100	\$ 4,100
4158	Recology Road Maint	-	-	-	-	-
4159	Traffic Congestion Relief	-	-	-	-	-
4169	Interest Earnings	1,205	7,249	16,190	-	2,500
4301	Interfund Transfer	-	-	-	-	-
4500	2103 Gas Tax	66,971	76,522	86,554	93,000	87,982
4501	2105 Gas Tax	48,270	53,565	57,722	61,643	61,545
4503	2106 Gas Tax	32,397	35,920	38,089	39,461	38,977
4505	2107 Gas Tax	57,062	72,989	78,132	74,042	83,995
4507	2107.5 Gas Tax	452	2,000	2,000	4,000	2,000
4508	State Gas Tax Rehab	199,590	207,093	240,480	232,222	253,657
4509	State Gas Tax Prior Yrs	-	9,629	-	-	-
4601	Grant Proceeds	-	-	-	-	-
	<i>(Pennington Rd West)</i>					
	TOTAL FUND REVENUES	\$ 413,955	\$ 472,975	\$ 527,175	\$ 508,468	\$ 534,756

Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
EXPENDITURES						
5003	Salaries Permanent	\$ 93,514	\$ 132,390	\$ 134,403	\$ 161,325	\$ 140,906
5005	Salaries Extra Help	7,987	19,036	53,046	56,200	56,200
5006	Outsourced personnel	-	-	-	-	-
5007	Overtime	3,691	3,590	6,111	6,850	6,850
5011	Car Allowance	-	-	-	25	630
5012	Bilingual Pay	350	380	471	400	1,275
5013	Social Security	6,494	9,399	11,423	13,925	8,736
5015	Medicare	1,519	2,198	2,671	3,275	2,043
5017	Unemployment Insurance	1,099	1,181	1,042	775	-
5019	Workers Compensation	2,745	3,072	23,478	31,775	37,000
5019	CalPERS Unfunded Liability	2,745	3,072	23,478	31,775	37,000
5021	CalPERS City employer rate	11,333	14,211	20,012	21,675	12,210
5023	CalPERS Employee rate paid by City	497	530	531	1,525	-
5025	Health Insurance	19,775	26,427	47,343	67,850	68,364
5027	Dental Insurance	994	1,205	2,095	2,250	2,127
5029	Vision Insurance	266	241	434	500	412
5031	Life Insurance	242	257	354	425	340
	Total Salaries & Benefits	153,251	217,189	326,892	400,550	374,093
5301	Office Supplies <i>Generic office supplies</i>	2,708	3,173	2,341	2,500	3,000
5303	Operating Supplies <i>Cleaning supplies</i>	1,915	2,028	4,199	10,000	11,000

City of Live Oak
Fund 14
Department 1400 Streets/Roads



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
5305	Chemicals	-	41	-	500	500
5307	Fuel	3,066	3,085	2,431	3,000	2,500
	<i>Allocated fuel costs - average of \$200 / month</i>					
5308	Signs	2,023	1,874	5,373	-	1,500
5309	Safety Items	3,627	3,166	3,845	6,000	7,000
	<i>Uniform service, boot allowance, traffic cones, first aid supplies</i>					
5311	Repair & Maintenance	9,236	7,529	24,634	10,000	15,000
	<i>Monthly cleaning service for the corp year - \$650 / month</i>					
	<i>Supplies - (signs, gaskets, sand, etc...)</i>					
5315	Repair & Maint Vehicles	3,741	5,454	11,774	7,000	18,000
	<i>Repairs and maintenance on City fleet vehicles</i>					
5317	Maintenance & Service Contract	544	-	-	-	-
5319	Small Tools and Equip	636	935	15,575	5,000	7,500
5321	Rents & Leases	1,786	1,876	5,743	1,820	3,600
	<i>Copiers \$300 / month</i>					
5323	Communications	929	1,682	3,313	3,780	4,115
	<i>Cell phone allowance - \$250 / month</i>					
	<i>Internet - \$45 / month</i>					
5329	Printing & Copying	-	236	461	500	500
	<i>Envelopes</i>					
5331	Travel, Lodging & Meals	-	-	-	-	-
5333	Dues & Subscriptions	1,555	1,678	2,974	5,500	5,425
	<i>Aqua Metrics annual subscription - \$3,550</i>					
	<i>SACOG Membership - \$1,875</i>					
5335	Professional Development	384	91	2,131	1,500	4,000
	<i>D2 Certificate, Operator Training</i>					
5337	Licenses & Permits	1,488	1,425	1,642	1,500	2,500
	<i>City manager's engineering license stipend - \$1,000 / year</i>					
	<i>County permits - \$1,500</i>					
5339	Utilities	7,191	14,345	20,362	15,100	25,000
	<i>99 & Kola/Penn Ave/Elm</i>					
5316	Tree trimming	-	-	-	-	2,000
5341	Professional Services	43,540	108,262	97,341	50,450	59,000
	<i>IT services - \$275 / month</i>					
	<i>PW Director Services - \$2,890 / month</i>					
	<i>Accounting services - \$1,500 / month</i>					
	<i>Website development - \$4,000 (Streets portion)</i>					
5341	Street Sweeping Services	43,540	108,262	97,341	50,450	59,000
5343	Liability Insurance	4,338	5,972	6,127	8,419	8,600
5345	Property & Other Insur	2,783	1,934	10,937	3,374	3,500
5349	Fidelity Insurance	66	69	73	-	-
5353	Special Department Expense	-	-	5,348	500	500
	Total Services and Supplies	135,096	273,117	323,965	186,893	243,740
5704	Software	-	-	-	30,000	-
5703	Vehicles & Heavy Equipment	-	-	27,025	50,000	50,000
	<i>Dump Trailer (\$12,000)</i>					
5705	Capital Projects	25,779	-	94,731	42,500	-
	Total Equipment & Projects	25,779	-	121,756	122,500	50,000

**City of Live Oak
Fund 14
Department 1400 Streets/Roads**



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
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City of Live Oak
Fund 14
Department 1400 Streets/Roads



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
5901	Interfund Transfer	-	-	-	-	-
5903	Legal Cost Transfer	1,899	-	-	1,900	1,900
5905	Finance Cost Transfer	9,000	-	-	9,000	9,000
5909	General Govt Transfer	4,501	-	-	4,501	4,501
5911	Engineering Transfer	1,000	-	-	1,000	1,000
	Total Interfund Transfers	16,400	-	-	16,401	16,401
	TOTAL FUND EXPENDITURES	\$ 330,526	\$ 490,306	\$ 772,613	\$ 726,344	\$ 684,234

City of Live Oak
Fund 14
Department 1415 - Storm Drains



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
5311	Repair & Maintenance	\$ -	\$ -	\$ -	\$ 1,400	\$ 3,000
5337	Licenses & Permits	-	-	-	-	-
5339	Utilities	1,635	1,239	1,413	1,500	2,500
5341	Professional Services	2,083	-	183	100	1,000
	Total Services and Supplies	3,718	1,239	1,596	3,000	6,500
	TOTAL FUND EXPENDITURES	\$ 3,718	\$ 1,239	\$ 1,596	\$ 3,000	\$ 6,500

**City of Live Oak
Fund 15
Department 1500 - TDA Transportation Tax**



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
REVENUES						
4511	Transportation Tax Non Transit	\$ -	\$ -	\$ -	\$ -	\$ -
4169	Interest Earnings	763	2,754	5,754	3,275	3,200
4170	Unrealized gains / losses	(2,035)	1	1,528	-	-
4301	Interfund Transfer	-	-	-	-	-
	TOTAL FUND REVENUES	\$ (1,272)	\$ 2,755	\$ 7,282	\$ 3,275	\$ 3,200

Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
EXPENDITURES						
5311	Repair & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
5333	Dues & Subscriptions	1,555	1,678	1,777	4,000	4,000
5341	Professional Services	9,032	1,293	805	500	500
	Total Services and Supplies	10,587	2,971	2,582	4,500	4,500
5705	Capital Projects	19,154	-	-	-	-
	<i>Pennington (\$1.1M)</i>					
	Total Capital Outlay	19,154	-	-	-	-
5901	Interfund Transfer	-	-	-	100	100
5903	Legal Cost Transfer	101	-	-	300	300
5905	Finance Cost Transfer	299	-	-	300	300
5909	General Govt Transfer	301	-	-	500	500
5911	Engineering Cost Transfer	99	-	-	100	100
	Total Interfund Transfers	800	-	-	1,300	1,300
	TOTAL FUND EXPENDITURES	\$ 30,541	\$ 2,971	\$ 2,582	\$ 5,800	\$ 5,800

City of Live Oak
Fund 16
Department 1600 - Traffic Safety (Vehicle Code Fines)



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
REVENUES						
4511	Transportation Tax Non Transit	\$ -	\$ -	\$ -	\$ -	\$ -
4169	Interest Earnings	31	1,274	652	500	500
	TOTAL FUND REVENUES	\$ 31	\$ 1,274	\$ 652	\$ 500	\$ 500

Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
EXPENDITURES						
5913	Public Safety Expenditure	\$ -	\$ -	\$ -	\$ -	\$ 44,000
	<i>Transfer to General Fund</i>					
	Total Services and Supplies	-	-	-	-	44,000
	TOTAL FUND EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ 44,000

City of Live Oak
Fund 17
Department 1700 - COPS



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
REVENUES						
4607	COPS Grant	\$ 4,676	\$ 145,426	\$ 1,205	\$ 200,000	\$ 200,000
4169	Interest Earnings	1,232	6,918	17,072	9,000	9,000
	TOTAL FUND REVENUES	\$ 5,908	\$ 152,344	\$ 18,277	\$ 209,000	\$ 209,000

Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
EXPENDITURES						
5319	Small Tools and Equipment	\$ 4,203	\$ 39,817	\$ 873	\$ 2,500	\$ 1,500
5337	Licenses & Permits	-	-	-	-	-
5353	Special Departmental Expense	97	4,679	332	500	11,000
	<i>License plate reader subscription - \$10,500</i>					
	<i>Facility cameras</i>					
	Total Services and Supplies	4,300	44,496	1,205	3,000	12,500
5703	Vehicles & Equipment	376	100,930	-	90,000	-
	Total Capital Outlay	376	100,930	-	90,000	-
5913	Public Safety Transfer	-	-	75,000	435,000	525,000
	TOTAL FUND EXPENDITURES	\$ 4,676	\$ 145,426	\$ 76,205	\$ 528,000	\$ 537,500

City of Live Oak
 Fund 18
 Department 1800 - Sidewalk Improvement



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
REVENUES						
4169	Interest Earnings	\$ 39	\$ 349	\$ 417	\$ 500	\$ 500
	TOTAL FUND REVENUES	\$ 39	\$ 349	\$ 417	\$ 500	\$ 500

Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
EXPENDITURES						
5705	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Capital Outlay	-	-	-	-	-
	TOTAL FUND EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -

City of Live Oak
Fund 20
Department 2000 - Street Lighting



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
REVENUES						
4703	Assessments	\$ 1,099	\$ 53,319	\$ 54,298	\$ 54,464	\$ 54,464
	<i>Based on assessments provided to Council in August 2024</i>					
4157	Caltrans Reimbursement	1,775	1,775	1,775	-	1,000
4169	Interest Earnings	235	1,040	2,063	1,200	1,500
	Total Revenues	\$ 3,109	\$ 56,134	\$ 58,136	\$ 55,664	\$ 56,964

Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
EXPENDITURES						
5339	Utilities	\$ 47,645	\$ 47,723	\$ 45,437	\$ 55,000	\$ 55,000
	Total Services and Supplies	47,645	47,723	45,437	55,000	55,000
5903	Legal Cost Transfer	-	-	-	2,400	2,400
5905	Finance Cost Transfer	-	-	-	3,200	3,200
5909	General Govt Transfer	-	-	-	3,200	3,200
	Total Interfund Transfers	-	-	-	8,800	8,800
	Total Expenditures	\$ 47,645	\$ 47,723	\$ 45,437	\$ 63,800	\$ 63,800

City of Live Oak
Fund 21
Department 2100 - CFD 92-1 Mello Roos



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
REVENUES						
4701	Mello Roos CFD 92-1	\$ 4,448	\$ 127,761	\$ 126,914	\$ 120,355	\$ 105,000
4301	Interfund Transfer					
4169	Interest Earnings	216	1,278	2,205	200	200
TOTAL FUND REVENUES		\$ 4,664	\$ 129,039	\$ 129,119	\$ 120,555	\$ 105,200

Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
EXPENDITURES						
5341	Professional Services	\$ 6,612	\$ 6,801	\$ 92,199	\$ 7,500	\$ 70,350
	<i>Pass thru to Live Oak Unified (66% of assessment)</i>					
5353	Special Dept Expense	-	1	2	3	6
	Total Services and Supplies	6,612	6,802	92,201	7,503	70,356
5903	Legal Cost Transfer	501	-	-	500	500
5905	Finance Cost Transfer	999	-	-	1,000	100
5909	General Govt Transfer	1,199	-	-	1,200	1,200
5913	Public Safety Transfer	-	54,000	100,000	56,000	31,000
	Total Interfund Transfers	2,699	54,000	100,000	58,700	32,800
TOTAL FUND EXPENDITURES		\$ 9,311	\$ 60,802	\$ 192,201	\$ 66,203	\$ 103,156

City of Live Oak
Fund 22
Department 2200 - Fire Assessment



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
REVENUES						
4703	Assessment	\$ 2,173	\$ 130,728	\$ 134,084	\$ 134,650	\$ 134,650
	<i>Based on assessments provided to Council in August 2024</i>					
4169	Interest Earnings	-	167	762	150	150
	TOTAL FUND REVENUES	\$ 2,173	\$ 130,895	\$ 134,846	\$ 134,800	\$ 134,800

Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
EXPENDITURES						
5903	Legal Cost Transfer	\$ -	\$ -	\$ -	\$ 800	\$ 800
5905	Finance Cost Transfer	-	-	-	1,700	1,700
5909	General Govt Transfer	-	-	-	1,900	1,900
5913	Public Safety Transfer	-	109,800	115,000	150,000	130,000
	Total Interfund Transfers	-	109,800	115,000	154,400	134,400
	TOTAL FUND EXPENDITURES	\$ -	\$ 109,800	\$ 115,000	\$ 154,400	\$ 134,400

City of Live Oak
Fund 23
Department 2300 - Fire CFD 2004-1 Mello Roos



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
REVENUES						
4709	Fire Assessment	\$ 282	\$ 133,037	\$ 140,860	\$ 138,822	\$ 138,822
	<i>Based on assessments provided to Council in August 2024; 18% of total assessment</i>					
4169	Interest Earnings	57	551	1,399	500	500
	TOTAL FUND REVENUES	\$ 339	\$ 133,588	\$ 142,259	\$ 139,322	\$ 139,322

Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
EXPENDITURES						
5903	Legal Cost Transfer	\$ 386	\$ -	\$ -	\$ 600	\$ 600
5905	Finance Cost Transfer	1,364	-	-	1,200	1,200
5909	General Govt Transfer	1,044	-	-	1,400	1,400
5913	Public Safety Transfer	-	125,000	125,000	185,000	170,000
	Total Interfund Transfers	2,794	125,000	125,000	188,200	173,200
	TOTAL FUND EXPENDITURES	\$ 2,794	\$ 125,000	\$ 125,000	\$ 188,200	\$ 173,200

City of Live Oak
Fund 24
Dept 2400 - Police CFD 2004-1 Mello Roos



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
REVENUES						
4711	Police Assessment	\$ 766	\$ 360,789	\$ 382,005	\$ 385,610	\$ 385,610
	<i>Based on assessments provided to Council in August 2024; 50% of total assessment</i>					
4169	Interest Earnings	28	864	3,039	1,000	1,000
	TOTAL FUND REVENUES	\$ 794	\$ 361,653	\$ 385,044	\$ 386,610	\$ 386,610

Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
EXPENDITURES						
5341	Professional Services	\$ 10,788	\$ 11,150	\$ 14,514	\$ 15,000	\$ 15,000
	Total Services and Supplies	10,788	11,150	14,514	15,000	15,000
5903	Legal Cost Transfer	1,899	-	-	1,900	1,900
5905	Finance Cost Transfer	4,000	-	-	4,000	400
5909	General Govt Transfer	4,600	-	-	4,600	4,600
5913	Public Safety Transfer	-	294,000	315,000	480,000	360,000
	Total Interfund Transfers	10,499	294,000	315,000	490,500	366,900
	TOTAL FUND EXPENDITURES	\$ 21,287	\$ 305,150	\$ 329,514	\$ 505,500	\$ 381,900

City of Live Oak
Fund 25
Dept 2500-Animal Services CFD 2004-1 Mello Roos



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
REVENUES						
4713	Animal Control Assessment	\$ 45	\$ 20,968	\$ 22,201	\$ 23,137	\$ 23,137
	<i>Based on assessments provided to Council in August 2024; 3% of total assessment</i>					
4169	Interest Earnings	8	347	182	50	50
	TOTAL FUND REVENUES	\$ 53	\$ 21,315	\$ 22,383	\$ 23,187	\$ 23,187

Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
EXPENDITURES						
5903	Legal Cost Transfer	\$ 100	\$ -	\$ -	\$ 100	\$ 100
5905	Finance Cost Transfer	200	-	-	200	200
5909	General Govt Transfer	199	-	-	200	200
5913	Public Safety Transfer	-	21,000	21,000	25,000	25,000
	Total Interfund Transfers	499	21,000	21,000	25,500	25,500
	TOTAL FUND EXPENDITURES	\$ 499	\$ 21,000	\$ 21,000	\$ 25,500	\$ 25,500

City of Live Oak
Fund 26
Dept 2600 - Street Lighting CFD 2004-1 Mello Roos



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
REVENUES						
4715	Street Light Assessment <i>Based on assessments provided to Council in August 2024; 3% of total assessment</i>	\$ 46	\$ 21,691	\$ 22,966	\$ 23,137	\$ 23,137
4169	Interest Earnings	-	983	-	100	100
	TOTAL FUND REVENUES	<u>\$ 46</u>	<u>\$ 22,674</u>	<u>\$ 22,966</u>	<u>\$ 23,237</u>	<u>\$ 23,237</u>

Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
EXPENDITURES						
5339	Utilities	\$ 23,833	\$ 24,753	\$ 28,990	\$ 28,000	\$ 28,000
	Total Services and Supplies	<u>23,833</u>	<u>24,753</u>	<u>28,990</u>	<u>28,000</u>	<u>28,000</u>
5903	Legal Cost Transfer	-	-	-	-	-
5905	Finance Cost Transfer	-	-	-	-	-
5909	General Govt Transfer	-	-	-	-	-
	Total Interfund Transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	TOTAL FUND EXPENDITURES	<u>\$ 23,833</u>	<u>\$ 24,753</u>	<u>\$ 28,990</u>	<u>\$ 28,000</u>	<u>\$ 28,000</u>

City of Live Oak
Fund 27
Dept 2700-Parks/Rec /Pool CFD 2004-1 Mello Roos



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
REVENUES						
4717	Parks/Rec/Pool Assessment <i>Based on assessments provided to Council in August 2024; 23% of total assessment</i>	\$ 350	\$ 164,850	\$ 174,543	\$ 177,381	\$ 177,381
4169	Interest Earnings	105	1,358	1,449	450	450
	TOTAL FUND REVENUES	<u>\$ 455</u>	<u>\$ 166,208</u>	<u>\$ 175,992</u>	<u>\$ 177,831</u>	<u>\$ 177,831</u>

Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
EXPENDITURES						
5339	Utilities	\$ 3,093	\$ 1,167	\$ 1,676	\$ 2,000	\$ 2,000
5353	Special Dept Expense	-	-	-	-	-
5341	Professional Services	7,070	7,040	8,940	8,500	8,500
	Total Services and Supplies	<u>10,163</u>	<u>8,207</u>	<u>10,616</u>	<u>10,500</u>	<u>10,500</u>
5903	Legal Cost Transfer	800	-	-	800	800
5905	Finance Cost Transfer	1,800	-	-	1,800	1,800
5909	General Govt Transfer	2,100	-	-	2,100	2,100
5911	Parks/Rec/Pool Transfer	-	165,000	165,000	180,000	180,000
	Total Interfund Transfers	<u>4,700</u>	<u>165,000</u>	<u>165,000</u>	<u>184,700</u>	<u>184,700</u>
	TOTAL FUND EXPENDITURES	<u>\$ 14,863</u>	<u>\$ 173,207</u>	<u>\$ 175,616</u>	<u>\$ 195,200</u>	<u>\$ 195,200</u>

City of Live Oak
Fund 28
Dept 2800-Storm Drainage CFD 2004-1 Mello Roos



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
REVENUES						
4719	Storm Drainage Assessment <i>Based on assessments provided to Council in August 2024; 3% of total assessment</i>	\$ 46	\$ 21,691	\$ 22,966	\$ 23,137	\$ 23,137
4169	Interest Earnings	326	1,821	3,877	2,400	2,400
	TOTAL FUND REVENUES	<u>\$ 372</u>	<u>\$ 23,512</u>	<u>\$ 26,843</u>	<u>\$ 25,537</u>	<u>\$ 25,537</u>

Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
EXPENDITURES						
5311	Repair & Maintenance	\$ 2,791	\$ 3,007	\$ 998	\$ 1,000	\$ 1,000
5337	Licenses & Permits	1,224	1,255	1,871	8,000	8,000
5339	Utilities	510	388	860	1,000	1,000
5341	Professional Services	689	-	-	700	700
	Total Services and Supplies	<u>5,214</u>	<u>4,650</u>	<u>3,729</u>	<u>10,700</u>	<u>10,700</u>
5903	Legal Cost Transfer	100	-	-	300	300
5905	Finance Cost Transfer	104	-	-	600	600
5909	General Govt Transfer	101	-	-	400	400
	Total Interfund Transfers	<u>305</u>	<u>-</u>	<u>-</u>	<u>1,300</u>	<u>1,300</u>
	TOTAL FUND EXPENDITURES	<u>\$ 5,519</u>	<u>\$ 4,651</u>	<u>\$ 3,731</u>	<u>\$ 12,003</u>	<u>\$ 12,006</u>

City of Live Oak
Fund 30
Dept 3000 - Parks & Recreation - Parks AB1600



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
REVENUES						
4705	Impact Fees	\$ 229,205	\$ 75,222	\$ 378	\$ 3,582	\$ 4,000
4169	Interest Earnings	999	7,136	13,271	7,750	7,750
	TOTAL FUND REVENUES	\$ 230,204	\$ 82,358	\$ 13,649	\$ 11,332	\$ 11,750

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Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
EXPENDITURES						
5703	Vehicles & Equipment	\$ -	\$ 11,400	\$ -	\$ -	\$ -
5705	Capital Projects	27,925	3,547	39,191	94,000	50,000
	<i>Garden Glen Park (\$50,000)</i>					
	Total Capital Outlay	27,925	14,947	39,191	94,000	50,000
	TOTAL FUND EXPENDITURES	\$ 27,925	\$ 14,947	\$ 39,191	\$ 94,000	\$ 50,000

City of Live Oak
Fund 31
Dept 3100-Community Center AB1600



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
		\$ -				
	REVENUES					
4705	Impact Fees	\$ 56,346	\$ 18,501	\$ -	\$ 881	\$ 1,000
4169	Interest Earnings	709	4,274	8,319	4,750	4,750
	TOTAL FUND REVENUES	<u>\$ 57,055</u>	<u>\$ 22,775</u>	<u>\$ 8,319</u>	<u>\$ 5,631</u>	<u>\$ 5,750</u>

Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
		\$ -	\$ -	\$ -	\$ -	\$ -
	EXPENDITURES					
5705	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Capital Outlay	-	-	-	-	-
	TOTAL FUND EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

City of Live Oak
 Fund 32
 Dept 3200-Gov't Services - Public Works AB1600



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
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REVENUES

4705	Impact Fees	\$ 41,835	\$ 13,713	\$ 274	\$ 653	\$ 800
4169	Interest Earnings	211	1,955	2,864	1,650	1,650
	TOTAL FUND REVENUES	\$ 42,046	\$ 15,668	\$ 3,138	\$ 2,303	\$ 2,450

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Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
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EXPENDITURES

5705	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Capital Outlay	-	-	-	-	-
	TOTAL FUND EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -

City of Live Oak
Fund 33
Dept 3300 - Gov't Services - General Gov't AB1600



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
REVENUES						
4705	Impact Fees	\$ 73,487	\$ 24,003	\$ 482	\$ 1,143	\$ 1,500
4169	Interest Earnings	1,051	6,375	12,178	7,000	7,000
	TOTAL FUND REVENUES	\$ 74,538	\$ 30,378	\$ 12,660	\$ 8,143	\$ 8,500

Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
EXPENDITURES						
5341	Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Services and Supplies	-	-	-	-	-
5705	Capital Projects	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
	TOTAL FUND EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -

City of Live Oak
Fund 34
Department 3400 - Public Safety - Police AB1600



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
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REVENUES

4705	Impact Fees	\$ 40,105	\$ 13,146	\$ 264	\$ 626	\$ 800
4169	Interest Earnings	516	2,776	6,038	3,500	3,500
	TOTAL FUND REVENUES	\$ 40,621	\$ 15,922	\$ 6,302	\$ 4,126	\$ 4,300

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Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
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EXPENDITURES

5705	Capital Projects <i>1 vehicle</i>	\$ -	\$ -	\$ -	\$ 230,000	\$ 50,000
	Total Capital Outlay	-	-	-	230,000	50,000
	TOTAL FUND EXPENDITURES	\$ -	\$ -	\$ -	\$ 230,000	\$ 50,000

City of Live Oak
Fund 35
Dept 3500 - Public Safety - Fire AB1600



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
REVENUES						
4705	Impact Fees	\$ 111,063	\$ 36,393	\$ 732	\$ 1,733	\$ 2,100
4767	Miscellaneous Income	-	-	-	-	-
4169	Interest Earnings	717	4,227	9,227	5,000	5,000
	TOTAL FUND REVENUES	\$ 111,780	\$ 40,620	\$ 9,959	\$ 6,733	\$ 7,100

Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
EXPENDITURES						
5705	Capital Projects	\$ -	\$ -	\$ -	\$ 345,500	\$ 50,000
	Total Capital Outlay	-	-	-	345,500	50,000
	TOTAL FUND EXPENDITURES	\$ -	\$ -	\$ -	\$ 345,500	\$ 50,000

City of Live Oak
Fund 36
Dept 3600 Roads/Signals AB1600



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
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REVENUES

4705	Impact Fees	\$ 212,546	\$ 64,932	\$ 16,038	\$ 3,092	\$ 7,000
4169	Interest Earnings	778	5,125	11,138	6,600	6,600
	TOTAL FUND REVENUES	\$ 213,324	\$ 70,057	\$ 27,176	\$ 9,692	\$ 13,600

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Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
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EXPENDITURES

5341	Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -
5705	Capital Projects	-	-	-	-	-
	Total Capital Outlay	-	-	-	-	-
	TOTAL FUND EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -

City of Live Oak
Fund 39
Department 3900 - Flood Control AB1600



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
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REVENUES

4169	Interest Earnings	\$ 5	\$ 218	\$ 52	\$ 30	\$ 75
	TOTAL FUND REVENUES	<u>\$ 5</u>	<u>\$ 218</u>	<u>\$ 52</u>	<u>\$ 30</u>	<u>\$ 75</u>

Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
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EXPENDITURES

5705	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Capital Outlay	-	-	-	-	-
	TOTAL FUND EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

City of Live Oak
Fund 50
Department 5000 - Water Connection Fees



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
REVENUES						
4403	Connection Fees	\$ 448,210	\$ 160,335	\$ 11,734	\$ 11,734	\$ 13,000
4169	Interest Earnings	1,836	14,189	36,232	20,000	24,000
	TOTAL FUND REVENUES	<u>\$ 450,046</u>	<u>\$ 174,524</u>	<u>\$ 47,966</u>	<u>\$ 31,734</u>	<u>\$ 37,000</u>
		-	-	-	-	-

Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Actuals FY 2025	Adopted Budget FY 2026
EXPENDITURES						
5705	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Capital Outlay	-	-	-	-	-
	TOTAL FUND EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

City of Live Oak
Fund 51
Department 5100 - Sewer Connection Fees



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
REVENUES						
4403	Connection Fees	\$ 482,350	\$ 199,166	\$ 14,088	\$ 14,088	\$ 16,000
4169	Interest Earnings	2,364	14,892	33,520	20,000	23,000
	TOTAL FUND REVENUES	<u>\$ 484,714</u>	<u>\$ 214,058</u>	<u>\$ 47,608</u>	<u>\$ 34,088</u>	<u>\$ 39,000</u>

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Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
EXPENDITURES						
5705	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>P Street Lift Station (\$2,750,000)</i>					
	Total Capital Outlay	-	-	-	-	-
	TOTAL FUND EXPENPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

City of Live Oak
Fund 52
Dept 5200 - Storm Drain Connection Fees



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
REVENUES						
4403	Connection Fees	\$ 235,855	\$ 106,864	\$ 1,985	\$ 3,949	\$ 4,000
4167	Miscellaneous Income	-	-	-	-	-
4169	Interest Earnings	9,206	6,402	20,545	22,000	22,000
	TOTAL FUND REVENUES	\$ 245,061	\$ 113,266	\$ 22,530	\$ 25,949	\$ 26,000

Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
EXPENDITURES						
5705	Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Capital Outlay	-	-	-	-	-
	TOTAL FUND EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -

City of Live Oak
Fund 58
Dept 5800 - Coronavirus State and Local Fiscal Recovery Funds



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
REVENUES						
4601	ARPA funding	\$ 619,136	\$ 40,546	\$ 301,765	\$ 1,166,200	\$ -
4169	Interest Earnings	-	15,995	32,540	18,000	-
	TOTAL FUND REVENUES	\$ 619,136	\$ 56,541	\$ 334,305	\$ 1,184,200	\$ -

Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
EXPENDITURES						
5703	Special Department Expense <i>Business façade improvement program (\$100,000)</i>	\$ -	\$ -	\$ -	\$ -	\$ -
5704	Software <i>Building department permitting software (\$90,000)</i>	8,136	40,546	248,547	-	-
5705	Capital Projects <i>Chemical tanks (\$35,000)</i>	-	-	-	-	-
	Total Interfund Transfers	8,136	40,546	248,547	-	-
5901	Interfund Transfers	611,000	-	-	850,000	-
	Total Interfund Transfers	611,000	-	-	850,000	-
	TOTAL FUND EXPENDITURES	\$ 619,136	\$ 40,546	\$ 248,547	\$ 850,000	\$ -

City of Live Oak
Fund 59
Dept 5900 - Capital Equipment Purchase Reserve



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
EXPENDITURES						
5901	Interfund Transfer	\$ -	\$ -	\$ -	\$ (125,000)	\$ -
	Total Interfund Transfers	-	-	-	(125,000)	-
	TOTAL FUND EXPENDITURES	\$ -	\$ -	\$ -	\$ (125,000)	\$ -

City of Live Oak
Fund 90
Dept 9000 - CDBG Housing Rehab Program Income



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
REVENUES						
4901	89-STBG-351 Program Income	\$ -	\$ -	\$ -	\$ -	\$ -
4902	91-STBG-531 Program Income	17,830	-	-	-	-
4903	94-STBG-804 Program Income	-	-	-	-	-
4906	99-STBG-1371 Program Income	1,296	17,214	1,650	-	-
4951	98-EDBG-609 Program Income	58,009	4,233	4,030	-	-
4907	02-STBG-1710 Program Income	75,529	-	-	-	-
4602	Program Income	-	-	-	5,000	-
4169	Interest Earnings	319	2,055	4,717	2,500	-
	TOTAL FUND REVENUES	\$ 152,983	\$ 23,502	\$ 10,397	\$ 7,500	\$ -

Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
EXPENDITURES						
6001	General Administration	\$ 308	\$ -	\$ -	\$ -	\$ -
6003	Activity Delivery	-	-	-	-	-
	TOTAL FUND EXPENDITURES	\$ 308	\$ -	\$ -	\$ -	\$ -

City of Live Oak
Fund 92
Department 9200 - HOME Program Income



Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
REVENUES						
4972	97-HOME Program Income	\$ 67,846	\$ -	\$ 350	\$ -	\$ -
4975	06-HOME-Program Income	25,000	-	-	-	-
4979	HOME-9274 Program Income	-	-	-	-	-
4602	Program Income	-	44,734	-	2,200	-
4169	Interest Earnings	248	17,336	4,074	-	-
	TOTAL FUND REVENUES	\$ 93,094	\$ 62,070	\$ 4,424	\$ 2,200	\$ -

Acct #	Description	Actuals FY 2022	Actuals FY 2023	Actuals FY 2024	Amended Budget FY 2025	Adopted Budget FY 2026
EXPENDITURES						
6001	General Administration	\$ 257	\$ -	\$ 21,000	\$ -	\$ 10,500
6003	Activity Delivery	-	-	-	-	-
6005	Housing Rehabilitation	-	-	-	-	-
6010	Eligible Housing Activities	-	-	-	-	-
	TOTAL FUND EXPENDITURES	\$ 257	\$ -	\$ 21,000	\$ -	\$ 10,500