CITY OF LIVE OAK
BUDGET SUMMARY
FISCAL YEAR 2026-2027

General Fund 9.25

ESTIMATED REVENUES	General Fund	Special Revenues	CRA	CP Road Improvement	CP Infra-structure	Water & Sewer	Stormwater	Gas	Sanitation	Total
TAXES: **Millage per $1000.**										
Ad Valorem Taxes 9.25	3,598,428	-	487,750	-	-	-	-	-	-	4,086,178
In-Lieu Annexation	279,550	-	-	-	-	-	-	-	-	279,550
Sales and Use Taxes	-	-	-	370,000	1,125,695	-	-	-	-	1,495,695
Franchise and Utility Taxes	1,272,167	-	-	-	-	300,000	-	-	-	1,572,167
Licenses, Permits and Assessments	1,232,800	-	-	-	-	86,000	-	-	-	1,318,800
Intergovernmental Revenues	1,712,721	2,469,500	-	-	-	4,072,673	200,000	123,498	-	8,578,392
Charges for Services	253,300	-	-	-	-	7,591,459	200,000	1,310,500	1,651,250	11,006,509
Fines and Forteitures	15,100	-	-	-	-	-	-	-	-	15,100
Miscellaneous Revenues	342,000	111,000	30,000	5,000	175,000	132,500	3,000	28,000	18,000	844,500
TOTAL SOURCES	8,706,066	2,580,500	517,750	375,000	1,300,695	12,182,632	403,000	1,461,998	1,669,250	29,196,891
Other Financing Sources/Transfers in										
Capital Projects - Road Improvement Fund	600,000	-	-	-	-	-	-	-	-	600,000
Capital Projects - Infrastructure Fund	1,817,875	-	-	-	-	693,925	255,125	45,125	-	2,812,050
Special Grants Fund	-	50,000	-	-	-	-	-	-	-	50,000
Water and Sewer Fund	1,289,617	-	-	-	-	-	-	-	-	1,289,617
Stormwater Fund	21,522	-	-	-	-	-	-	-	-	21,522
Gas Fund	219,873	-	-	-	-	-	-	-	-	219,873
Sanitation Fund	350,000	-	-	-	-	-	-	-	-	350,000
Tax Increment Fund	-	-	512,692	-	-	420,000	-	-	-	932,692
Lease Financing	-	-	-	-	-	-	-	-	-	-
Fund Balances/Reserves	4,350,714	-	1,000,000	225,000	1,511,355	3,733,929	-	100,000	116,745	11,037,743
Total Revenues and Other Financing Sources	17,355,667	2,630,500	2,030,442	600,000	2,812,050	17,030,486	658,125	1,607,123	1,785,995	46,510,388
EXPENDITURES / EXPENSES										
General Governmental Services	3,675,410	292,000	690,500	-	-	-	-	-	-	4,657,910
Public Safety	6,422,852	302,000	15,000	-	-	-	-	-	-	6,739,852
Physical Environment	345,610	182,500	-	-	-	14,724,369	601,646	1,387,250	1,435,995	18,677,370
Transportation	5,843,684	-	-	-	-	-	-	-	-	5,843,684
Economic Environment	130,088	1,550,000	754,942	-	-	-	-	-	-	2,435,030
Human Services	36,250	4,000	-	-	-	-	-	-	-	40,250
Culture and Recreation	364,023	300,000	470,000	-	-	-	-	-	-	1,134,023
Debt Service	-	-	-	-	-	1,016,500	34,957	-	-	1,051,457
TOTAL EXPENSES	16,817,917	2,630,500	1,930,442	-	-	15,740,869	636,603	1,387,250	1,435,995	40,579,576
Transfers Out	537,750	-	100,000	600,000	2,812,050	1,289,617	21,522	219,873	350,000	5,930,812
Reserves	-	-	-	-	-	-	-	-	-	-
Total Appropriated Expenditures and Reserves	$ 17,355,667	$ 2,630,500	$ 2,030,442	$ 600,000	$ 2,812,050	$ 17,030,486	$ 658,125	$ 1,607,123	$ 1,785,995	$ 46,510,388

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE-MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.