

FY 2026-2027

GENERAL FUND PROPOSED BUDGET

FY 2026-2027 PROPOSED BUDGET GENERAL FUND

REVENUE

Acct #	Acct Name	2026 Budget	2026 Projected	2027 Proposed
01-301	Ad valorem taxes - current	1,001,882	1,104,227	1,076,926
01-302	Ad valorem taxes - delinquent	20,000	64,400	20,000
01-303	Sales Tax	1,100,000	1,011,383	1,100,000
01-304	Ad valorem taxes - excess	0	0	0
01-305	Franchise Tax	140,000	143,890	145,000
01-306	Mixed Beverage Tax	3,500	3,954	4,500
01-307	Occupancy Tax	0	0	0
01-308	Special PD revenue	0	0	0
01-309	Special interest earned	0	0	0
01-311	Street material sales	0	0	0
01-312	Swimming Pool Party Rentals	400	0	0
01-313	Swimming Pool Admission Fees	1,800	3,308	3,400
01-314	Parks Dept Misc	0	0	0
01-315	Building permits	40,000	15,156	15,500
01-316	Animal Control - Misc	1,000	1,362	1,400
01-317	GWISD Resource Officer	0	140,509	0
01-319	Special Police M/M revenue	0	0	0
01-320	Municipal Court Fines	150,000	135,733	140,000
01-332	Municipal Court ~ Convenient Fees	0	0	0
01-321	Police Dept Misc	600	540	0
01-323	Code Enforcement Abatements	1,000	1,991	2,000
01-324	Cabanas / Park House rentals	0	0	0
01-325	Brush pickup	3,100	2,863	3,000
01-326	Park rental	500	534	550
01-327	Animal Control - dog tags	100	54	100

01-328	Animal Control - shelter fees	500	450	500
01-329	Cabanas / Park House utilities	0	0	0
01-330	Interest earned	8,500	8,171	8,200
01-331	Swimming Pool Concession Stand	100	50	0
01-333	Border Security Grant	0	0	0
01-334	PD Warrant Service Fees	0	0	0
01-335	PD impound	0	7	0
01-336	PD education	0	0	0
01-338	Law Enforcement Reimb-State	1,200	0	0
01-339	Gracious Public Donations	0	0	0
01-340	Admin - Misc	28,665	28,276	28,300
01-341	TDEM	0	0	0
01-345	Insurance Proceeds	0	0	0
01-349	Animal Control ~ LOC	25,000	25,000	25,000
01-360	Community Pride Fund	0	0	0
01-361	Sports Complex	0	0	0
01-363	Int Earned: Cayetano Live Oak	1,200	1,200	1,200
01-365	Contractor registration fees	7,000	4,140	4,200
01-370	Occupancy Permit fees	500	0	0
01-375	Golf cart fees	1,000	360	400
01-380	Peddler permit fees	1,300	960	1,000
01-385	Gaming machine fees	0	18,000	18,000
01-386	RV/Mfg Home park fees	2,000	1,740	2,000
01-390	Health inspection fees	0	0	0
01-395	Alcohol beverage fees	0	0	0
01-396	Planning & Zoning fees	1,000	0	0
01-397	Website sponsorship fees	0	0	0
01-398	Proceeds - sale of fixed assets	50,000	50,663	25,000
	Total Revenue	2,591,847	2,768,921	2,626,176

Administration

		2026 Budget	2026 Projected	2027 Proposed
404-010	Personnel	266,810	275,100	257,221
404-018	Overtime	0	276	0
404-019	Personnel ~ Special		429	500
404-030	Janitorial	2,400	2,460	2,500
404-050	Payroll Tax	20,411	21,548	19,677
404-100	Attorney	8,400	18,507	20,000
404-120	Auditor	28,000	28,000	28,500
404-130	Vehicle/Cell Phones	1,200	1,800	1,800
404-135	Website Fees	0	13,190	4,697
404-140	Council Pay	3,150	2,640	3,150
404-141	Election	6,500	0	6,500
404-142	Council Travel & Traning	2,200	1,754	2,200
404-143	Council Insurance	0	0	0
404-144	Council Supplies	1,000	1,101	1,000
404-150	Economic Development	2,000	1,705	5,000
404-151	LOC Medical Response Team 1	2,000	1,907	3,000
404-180	Live Oak Tax Board	17,235	17,235	18,083
404-181	Consultant	0	0	0
404-200	Liability Insurance	10,390	10,390	10,348
404-201	Health Insurance	39,889	49,190	47,042
404-202	Worker's Comp Insurance	1,073	1,771	978
404-210	Incentive Pay	2,000	0	2,000
404-211	Employee Misc.	0	0	0
404-215	Special City Events	2,000	2,975	3,000
404-300	Office Supplies	6,300	6,400	6,400
404-310	Professional Services	14,000	13,203	13,500
404-320	Advertising	300	0	300
404-350	Dues, Memberships, Fees	2,400	3,118	3,200
404-355	Office Equipment	2,500	3,262	3,300
404-360	Service Charges - Bank	2,820	2,698	2,700
404-375	Community Pride Fund	950	493	0
404-380	Equipment Auction Expense	0	2,482	0
404-400	Utilities	7,150	8,704	8,800
404-500	Travel & Training	3,500	5,000	5,000
404-600	Fuel & Auto - City Manger	1,200	0	0
404-820	Computers	1,500	0	0
404-940	Drug Testing		0	0
404-950	Retirement Fund	14,648	14,478	11,241
404-960	Unemployment Benefits	0	0	0
404-970	Downtown Revitalization Match	0	0	50,000
404-965	Building Improvements		362	163,976
	Department Total	473,926	512,178	705,613

Promotion/Civic

		2026 Budget	2026 Projected	2027 Proposed
405-010	Historic & Promotional	0	1,133	1200
405-020	Consultant	0	0	0
405-030	Utilities	3500	5,464	5500
405-420	Property Liability	0	0	0
	Department Total	3,500	6,597	6,700

Parks & Recreation

		2026 Budget	2026 Projected	2027 Proposed
406-010	Personnel	71,760	60,368	64,480
406-011	Lifeguards	17,000	16,184	16,200
406-012	Pool Manager	0	0	0
406-018	Overtime	5,175	3,607	4,650
406-050	Payroll Tax	5,886	5,960	5,288
406-120	Professional Services	1,600	9,164	9,200
406-130	Lifeguard Certs		1,710	1,500
406-200	Liability Insurance	3,096	3,715	2,500
406-201	Health Insurance	25,012	27,318	30,078
406-202	Worker's Comp	2,454	2,138	3,415
406-210	Incentive Pay	1,000	0	1,000
406-300	Supplies	12,100	9,355	9,400
406-301	Pool Supplies	3,000	4,004	3,000
406-302	Pool Consession	0	0	0
406-303	Splash Pad	1,500	0	1,500
406-320	Uniforms	1,515	2,383	2,383
406-355	Office Equipment	0	30	0
406-400	Utilities	4,500	6,198	6,200
406-401	Cactus Park Utilities	0		0
406-600	Fuel	4,200	6,337	6,400
406-625	Equipment Maint	7,700	6,194	6,200
406-650	Vehicle Maint	1,500	959	1,000
406-700	Capital Improvements	0	0	0
406-800	Equipment Purchase	0	17	0
406-810	Vehicle Purchase	0	0	0
406-940	Drug Testing	330	166	200
406-950	Retirement	4,224	3,233	3,021
406-970	Unemployment	0		0
	Department Total	173,552	169,040	177,615

Police Department

		2026 Budget	2026 Projected	2027 Proposed
407-010	Personnel	571,510	485,000	518,676
407-018	Overtime	22,918	75,492	31,926
407-050	Payroll Tax	45,474	50,154	41,280
407-100	Jail Fee	900	150	200
407-110	Dispatch Fee	10,685	10,685	10,685
407-130	Cell Phones/MIFI's	10,450	10,107	10,450
407-165	Special PD Expense	0	689	0
407-170	Civil Defense	0	0	0
407-200	Liability Insurance	16,904	16,904	18,879
407-201	Health Insurance	122,407	137,838	142,863
407-202	Workmen's Comp Insurance	25,130	24,986	21,038
407-210	Incentive Pay	6,500	0	6,000
407-300	Supplies	3,900	5,330	6,500
407-310	Professional Services	40,000	40,000	40,000
407-320	Uniforms	7,000	2,924	5,000
407-335	Impound	10,000	0	10,000
407-350	Dues, Memberships, Fees	950	2,406	2,500
407-355	Office Equipment	7,000	5,298	5,300
407-360	Service Charges	0	0	0
407-370	Community Pride	0	0	0
407-500	Travel and Training	10,000	15,000	10,000
407-501	LEOSE Funds - Training & Equip	0	0	0
407-502	Travel - Official	0	0	0
407-503	Transportation Fees	0	0	0
407-600	Fuel	25,000	32,193	33,000
407-625	Equipment Maint.	0	0	0
407-626	K9 Expenses	0	18,976	5,000
407-650	Vehicle Maint.	15,000	13,486	13,500
407-800	Equip. Purchase	5,000	103	39,037
407-810	Vehicle Purchase	65,000	65,000	0
407-815	Vehicle Accessories	21,883	19,807	0
407-930	Security System	2,000	1,200	1,200
407-940	Drug Testing	200	0	200
407-950	Retirement	32,634	33,320	23,581
407-960	Unemployment Expense	0	0	0
407-965	Building Improvements	10,000	5,802	10,000
407-967	Utilities	11,500	13,203	13,500
	Department Total	1,099,945	1,086,053	1,020,315

Street Department

		2026 Budget	2026 Projected	2027 Proposed
408-010	Personnel	150,904	154,792	81,120
408-018	Overtime	10,883	13,860	5,850
408-050	Payroll Tax	12,377	12,730	6,653
408-120	Reserved	0	0	0
		0	0	0
408-130	Reserved	0	0	0
408-200	Liability Insurance	1,250	1,250	1,250
408-201	Health Insurance	50,024	59,708	30,078
408-202	Worker's Comp	9,839	6,595	5,289
408-210	Incentive Pay	2,000	0	1,000
408-250	Vector Control	3,000	2,496	3,000
408-300	Supplies	10,000	3,188	3,200
408-310	Street Repair Materials	100,000	100,000	100,000
408-320	Uniforms	1,700	3,213	3,200
408-400	Utilities	36,500	39,370	39,500
408-600	Fuel	6,000	10,124	10,500
408-625	Equipment Main.	4,000	5,702	4,000
408-650	Vehicle Maint.	2,000	1,569	2,000
408-675	Capital Improvement	0	0	0
408-700	Capital Improvement	0	0	0
408-800	Equipment purchase and rental	60,000	17	7,500
408-810	Vehicle Purchase	0	0	18,500
408-930	Professional Services	4,500	4,188	4,500
408-940	Citizen Damages		604	0
408-950	Reitirement	8,882	8,469	3,801
408-960	Drug Testing	350	318	320
408-970	Unemployment Benefits	0	0	0
	Department Total	474,209	428,193	331,261

Animal Control

		2026 Budget	2026 Projected	2027 Proposed
409-010	Personnel	27,560	12,339	31,200
409-018	Overtime	0	2,297	3,510
409-050	Payroll Tax	2,108	1,119	2,655
409-120	Professional Services	3,600	5,077	3,600
409-200	Liability Insurance	950	336	581
409-201	Health Insurance	842	5,592	15,039
409-202	Worker's Comp	1,758	1,477	1,991
409-210	Incentive Pay	1,000	0	500
409-250	Vector Control	0	0	0
409-300	Office Supplies	500	1,118	500
409-310	Supplies	1,500	2,086	2,000
409-320	Uniforms	200	500	200
409-325	Contract Labor	500	0	0
409-400	Utilities	3,000	3,404	3,400
409-600	Travel & Training	1,200	302	500
409-625	Fuel	1,100	1,907	1,950
409-625	Equipment Maint.	100	128	150
409-650	Vehicle Maint.	800	0	800
409-810	Vehicle Purchase	0	0	0
409-700	Capital Improvements	25,000	25,000	0
409-950	Retirement	714	707	1,517
409-970	Unemployment Benefits	0	0	0
	Department Total	72,432	63,389	70,093

Municipal Court

		2026 Budget	2026 Projected	2027 Proposed
411-010	Personnel	88,358	93,082	89,440
411-018	Overtime	618	683	638
411-020	Baliff	0	0	0
411-050	Payroll Tax	6,807	7,082	6,891
411-100	Attorney	0	0	0
411-120	Professional Services	14,000	16,682	16,700
411-130	Cell Phone	600	600	600
411-200	Liability Insurance	1,238	787	800
411-201	Health Insurance	25,012	29,912	30,078
411-202	Worker's Compensation Insurance	362	304	340
411-210	Incentive Pay	1,000	0	1,000
411-300	Supplies	3,100	3,243	3,250
411-350	Dues, Memberships, Fees	1,250	1,121	1,250
411-355	Office Equipment	3,000	3,262	3,300
411-360	Service Charges	25,000	27,347	27,350
411-370				
411-500	Travel & Train	2,504	2,409	2,500
411-940	Drug Testing	0	0	0
411-950	Retirement	4,885	4,715	3,936
411-961	Unemployment Benefits	0	0	0
411-963	Building Improv.	0	262	0
411-967	Utilities	4,600	5,015	5,000
	Department Total	182,334	196,506	193,073

Fire Department

		2026 Budget	2026 Projected	2027 Proposed
412-200	Liability Insurance	2,775	2,775	2,922
412-202	Worker's Comp	375	375	375
412-300	Supplies	4,300	0	0
412-400	Utilities	3,200	4,133	4,200
412-500	Travel & Training	0	0	0
412-600	Fuel	800	828	850
412-625	Equip Maint	6,000	6,840	7,000
412-650	Vehicle Maint.	3,000	0	0
412-700.	SCBA's (2)	20,000	20,000	20,000
412-800	Fire Truck Payment	0	0	0
412-850	Fire Truck Int.	0	0	0
	Department Total	40,450	34,951	35,347

Code Enforcement

		2026 Budget	2026 Projected	2027 Proposed
414-010	Personnel	39,000	54,648	45,760
414-018	Overtime	0	7,808	0
414-050	Payroll Tax	2,984	4,671	3,501
414-100	Attorney	0	0	0
414-120	Professional Services (Demo & Inspections)	18,000	10,631	10,650
414-170	Abatement	2,800	3,729	3,750
414-200	Liability	584	336	336
414-201	Health Insurance	2,526	2,212	15,039
414-202	Worker's Comp	339	284	398
414-210	Incentive Pay	500	0	500
414-300	Supplies	500	792	800
414-320	Advertising	0	0	0
414-350	Dues, Fees, Memberships	100	979	1,000
414-355	Office Equip	350	738	750
414-400	Utilities	475	374	375
414-500	Travel & Training	500	180	500
414-600	Fuel	700	798	800
414-650	Vehicle Maint.	0	0	0
414-810	Vehicle Purchase	0	0	0
414-950	Retirement	2,141	3,151	2,000
414-965	Building Improv.	0	0	0
	Department Total	71,499	91,331	86,159
	Total Expenses		$ 2,626,176.00	
	Revenues Over/(Under) Expenses		0	