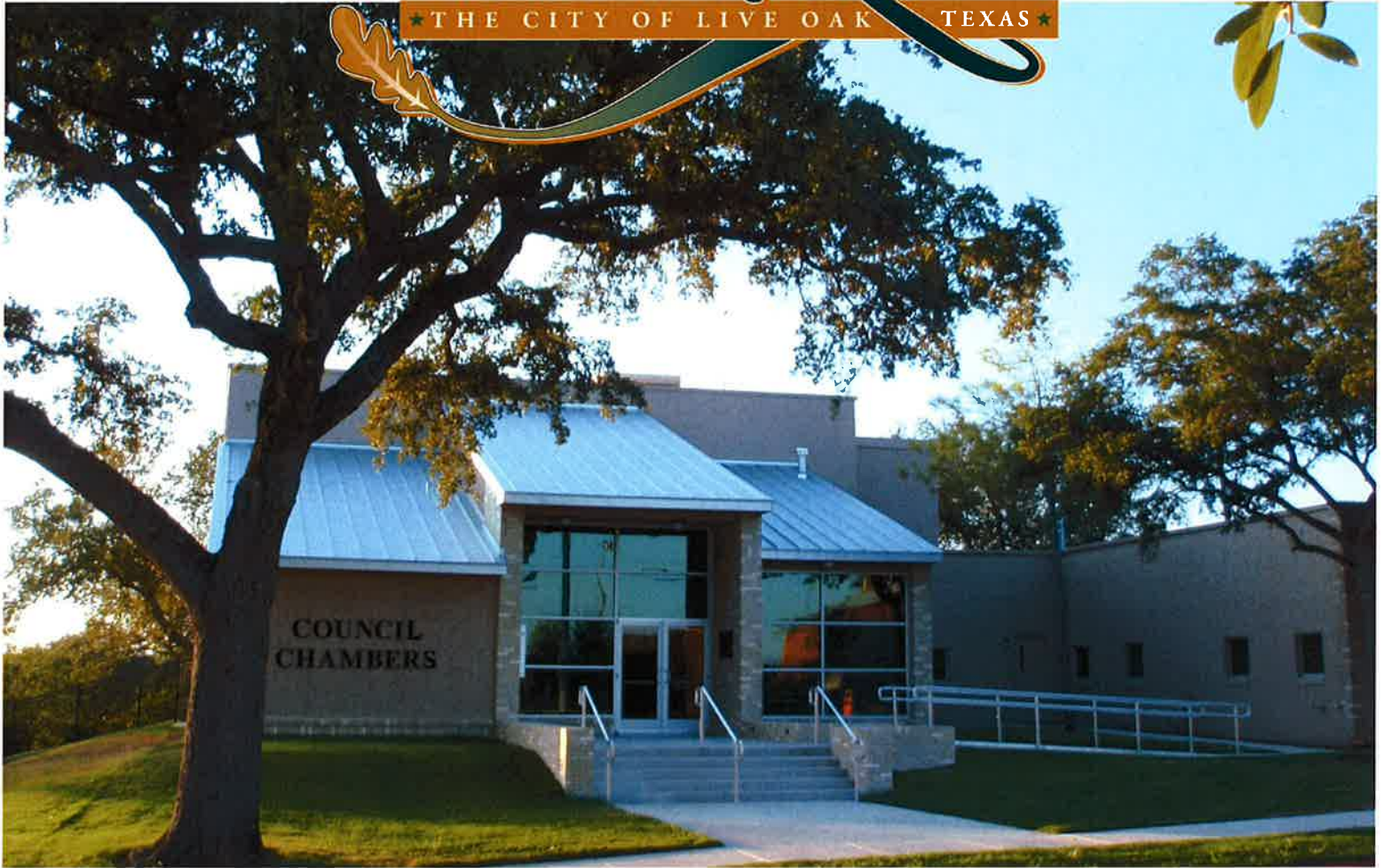


**"Strength in Community"**

**LiveOak**

★ THE CITY OF LIVE OAK TEXAS ★



# **Approved Annual Budget**

**Fiscal Year 2011/2012**

**October 1, 2011 through September 30, 2012**

**Matthew Smith**  
City Manager

**AS REQUIRED BY H.B. 3195  
80<sup>TH</sup> LEGISLATIVE SESSION  
STATE OF TEXAS**

“This budget will raise more total property taxes than last year’s budget by \$88,099 or 2.35%, and of that amount \$95,334 is tax revenue to be raised from new property added to the roll this year.”

**AN ORDINANCE OF THE CITY OF LIVE OAK, TEXAS LEVYING AD VALOREM TAXES FOR USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2011 AND TERMINATING SEPTEMBER 30, 2012; PROVIDING FOR APPORTIONING EACH LEVY FOR SPECIFIC PURPOSES; AND PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT IF NOT PAID; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the State permits cities to levy an ad valorem tax on property; and,

**WHEREAS**, the ad valorem tax is based on the appraised value of property; and,

**WHEREAS**, the City Council approved the municipal budget for the fiscal year beginning October 1, 2011 and ending September 30, 2012; and

**WHEREAS**, the City Council ratified the property tax revenue increase reflected in the 2011/2012 approved budget; and

**WHEREAS**, it is necessary that an ordinance be passed levying an ad valorem tax on all property, both real and personal, within the corporate limits of the City of Live Oak, Texas in accordance with such budget and the Texas Tax Code; and

**WHEREAS**, the City of Live Oak has complied with all statutory steps required for the adoption of an ad valorem tax;

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LIVE OAK, TEXAS AS FOLLOWS:**

1. The following ad valorem tax rate is adopted per \$100.00 valuation:

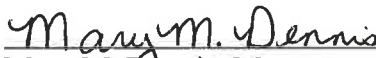
\$ 0.378511 For Maintenance and Operation (M&O)  
\$ 0.098780 For Debt Service (I&S)  
\$ 0.477291 Total Tax Rate

**“THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR’S TAX RATE.”**

2. The adopted M&O tax rate does not exceed the calculated effective M&O rate.
3. That taxes levied under this ordinance shall be due October 1, 2011 and if not paid on or before January 1, 2012 shall immediately become delinquent.

4. The Bexar County Tax Assessor/Collector is directed to assess and collect the ad valorem tax.
5. All taxes shall become a lien upon the property against which assessed, and the Bexar County Tax Appraisal District as the assessor and collector of the City is hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and laws of the State of Texas and ordinances of the City, and shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes, penalty and interest, and, the interest and penalty collected from such delinquent taxes shall be apportioned to the general fund of the City. All delinquent taxes shall bear interest from date of delinquency at the rate as prescribed by state law.
6. That this ordinance shall take effect and be in force from and after its passage.


PASSED and APPROVED this the 13<sup>th</sup> day of September, 2011.

  
\_\_\_\_\_  
Mary M. Dennis, Mayor

ATTEST:

  
\_\_\_\_\_  
Deborah L. Goza, City Secretary

APPROVED FOR LEGAL SUFFICIENCY

  
\_\_\_\_\_  
City Attorney's Office

Distribution:  
Bexar County Tax Assessor/Collector  
Bexar County Appraisal District

ORDINANCE NO: 1455

**AN ORDINANCE MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF LIVE OAK FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2011 AND ENDING SEPTEMBER 30, 2012; APPROPRIATING MONEY TO A SINKING FUND TO PAY INTEREST AND PRINCIPAL ON THE CITY'S INDEBTEDNESS; AND ADOPTING THE ANNUAL BUDGET OF THE CITY OF LIVE OAK FOR THE 2011-2012 FISCAL YEAR.**

**WHEREAS**, the budget, appended here as Exhibit A, for the fiscal year beginning October 1, 2011 and ending September 30, 2012 was duly presented to the City Council by the City Manager,

**WHEREAS**, a public hearing was ordered by the City Council, in accordance with the Texas Local Government Code, and a public notice of said hearing was caused to be given by the City Council the posting of legal notice within the Live Oak City limits, and

**WHEREAS**, said public hearing was held according to said notice; now therefore,

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LIVE OAK:**

SECTION 1. That the appropriations for the fiscal year beginning October 1, 2011 and ending September 30, 2012, for the support of the general government of the City of Live Oak, Texas be fixed and determined for said terms in accordance with the expenditures shown in the City's Fiscal Year 2011-2012 Annual Budget, a copy of which is appended hereto as Exhibit A;

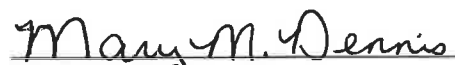
SECTION 2. That the Budget, as shown in words and figures in Exhibit A, is hereby approved in all respects and adopted as the City's Annual Budget for the fiscal year beginning October 1, 2011 and ending September 30, 2012.

SECTION 3. That there is hereby appropriated the amount shown in said budget necessary to provide for a sinking fund for the payment of the principal and interest and the retirement of the bonded debt requirements of Fiscal Year 2011-2012 of the City of Live Oak.

SECTION 4. This Ordinance shall become effective immediately upon its passage.

PASSED AND APPROVED this, the 13<sup>th</sup> day of September, 2011.

APPROVED:

  
\_\_\_\_\_  
Mary M. Dennis, Mayor

ATTEST:

  
Deborah L. Goza, City Secretary

APPROVED AS TO LEGAL SUFFICIENCY:

  
City Attorney's Office

**Exhibit A**

**City of Live Oak  
Approved Budget 2011/2012  
Summary – All Funds**

	<u>Estimated Beginning Balance Oct. 1, 2011</u>	<u>Estimated Revenues</u>	<u>Transfers In</u>	<u>Proposed Expenditures</u>	<u>Transfers Out</u>	<u>Use of Fund Balance</u>	<u>Estimated Ending Balance Sept. 30, 2012</u>
<b>General Fund</b>	\$ 6,352,572	\$ 10,233,786	\$ 272,500	\$ 10,232,029	\$ 274,257	\$ 950,466	\$ 5,402,106
<b>Asset Replacement Fund</b>	1,811,190	10,000	377,908	645,200	-	-	1,553,898
<b>Debt Service Fund</b>	243,740	797,000	1,168,648	1,948,754	-	-	260,634
<b>Special Revenue Funds</b>							
Forfeiture Fund	59,375	10,300	-	49,765	-	-	19,910
Federal/State Grants Fund	-	-	-	-	-	-	-
Child Safety Fund	37,806	12,000	-	12,000	-	-	37,806
Court Technology Fund	117,359	12,500	-	23,700	-	-	106,159
Court Security Fund	42,424	10,100	-	20,060	-	-	32,464
Civic Center Fund	324,311	501,000	-	591,730	-	-	233,581
Emergency Radio Sys Fund	358,213	741,950	-	1,016,810	-	-	83,353
<b>Capital Projects Funds</b>							
Capital Projects Fund	125,677	-	-	125,677	-	-	-
Woodcrest Park Fund	132,828	50	-	132,878	-	-	-
2004 GO Bonds Fund	152,336	200	-	152,536	-	-	-
2005 CO Bonds Fund	113,829	100	-	57,735	-	-	56,194
<b>Enterprise Funds</b>							
Utility Operations Fund	335,488	3,088,900	-	2,605,510	504,445	-	314,433
Utility Dev/R&R Fund	1,219,875	7,500	185,000	771,000	-	-	641,375
Storm Water Operation Fund	559,566	534,500	-	512,310	117,211	-	464,545
<b>Economic Dev. Corp. Fund</b>	<u>750,848</u>	<u>2,114,544</u>	<u>-</u>	<u>1,138,193</u>	<u>1,108,143</u>	<u>-</u>	<u>619,056</u>
<b>Total Funds</b>	<u>\$ 12,737,437</u>	<u>\$ 18,074,430</u>	<u>\$ 2,004,056</u>	<u>\$20,035,887</u>	<u>\$ 2,004,056</u>	<u>\$ 950,466</u>	<u>\$ 9,825,514</u>

**City of Live Oak, Texas**  
**APPROVED ANNUAL BUDGET**

**FISCAL YEAR 2011-12**  
**October 1, 2011 – September 30, 2012**

**CITY COUNCIL**

MARY DENNIS  
Mayor

LORETTA KUSEK  
Council Member, Place 1

ROBERT “BOB” TULLGREN  
Council Member, Place 2

MICHAEL BALDERAZ  
Council Member, Place 3

ED CIMICS  
Council Member, Place 4  
Mayor Pro Tem

AARON DAHL  
Council Member, Place 5

**PREPARED BY**

MATT SMITH, City Manager  
SCOTT WAYMAN, Assistant City Manager

LEROY KOWALIK, Finance Director  
KATHY SCHOBINGER, Budget Coordinator  
JACKIE MALLOY, Accounting Supervisor





# City of Live Oak

## Approved Budget 2011/12

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## 2011/12 BUDGET MESSAGE

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Date: September 13, 2011  
To: Mayor and City Council  
From: Matthew Smith, City Manager  
Subject: 2011/12 Budget

### EXPERIENCING THE ECONOMY'S UNKNOWN

A quick look back;

**2008/09** – A New Chapter of Challenges Are Upon Us

**2009/10** – Same Book of Challenges – Just A Different Chapter

**2010/11** – Could It Be a Different Book Than The Previous Two Years

The proposed budget that has been submitted for your consideration continues to show some signs of overall improvement to this area's economy that affects the City of Live Oak (City). Since 2008/09, the City's budgeting process has weathered many of the negative effects that the unpleasant economy has challenged the City. Last year, the big question without an answer was: "Are the economy woes finally over?" It is safe to say that this question is still without an answer. One thing that is for certain is the unknowns are still unknown. Even with not knowing what the economy still has in store for everyone, there are definite signs that things are getting better. The biggest positive sign is a very nice upswing in sales tax remittance over last year. Although the City is seeing a slowing, another positive note is the increase in new housing development that is currently underway. This year's property valuations appear to have stabilized somewhat after undergoing a sizable decrease last year. The City has over \$19 million of new taxable values coming on board since last year. There are several commercial construction projects well underway. So why the negative discussions on the economy since all appears really good for the City? The answer is mainly driven by the frustrations of not knowing where the economy is going even after three years. This same question has even stumped some of the best economists.

Again the one thing that really shined through while preparing the 2011/12 budget is that the actions taken by Council during the last three budget cycles has improved the cash flows by balancing current revenues with recurring expenditures. The City remains in a stable financial position. The key focal point in this year's budget process was "building capacity". The City has been and continues to utilize its fund balance (reserves) to fund capital expenditures, one-time costs and emergency contingencies. Holding steady on current expenditures while allowing current revenues to begin rebuilding the City's capacity to fund future budgets through its current revenues will reap big benefits down the road. The use of reserves to fund portions of the budget should never be a long term fix. With this budget, the reversal process has begun, but again, the

unknowns of the long term economy will ultimately dictate how future budgets will be processed.

The City will continue to support the wide variety of programs and services for its citizens. These programs and services are considered very dear to many of the citizens; therefore, the City continued to align the cash flows necessary to sustain these services and programs at the high level as expected and also provide the necessary support functions to assist with questions and concerns pertaining to these services and programs.

Sustainability is continually on the minds of staff; therefore, it is something that challenges staff to evaluate the different programs and services within the City to find areas that could be funded through other sources or could even be outsourced at a lower cost to the City. As mentioned in last year's budget message, there is no magical template that all cities can follow to ensure sustainability and prepare all cities for any future hurdles. City Council and Staff can only make the best fiscal policies with the situations at hand. Cities must learn from the past so that if ever placed in similar situations that pose negative circumstances, cities can rebound quicker and sustain financial stability through this period.

The proposed budget that is being submitted holds the property tax at the effective rate. The effective rate, by definition, is the tax rate that is necessary to bring in approximately the same amount of total tax revenue as the previous year on property taxed in both years. This year, the effective tax rate is just slightly (0.000509) above the current tax rate. Council consensus was to continue with the budget process at a property tax rate that would be at the effective rate which should continue to put the City in good financial position to deal with the possibility of continued stagnant conditions in the future.

The following items and concepts are contained within this proposed budget. For additional information and assumptions placed within the proposed budget, please see Attachment A.

1. The budgets for the previous years were somewhat of maintenance type budgets, although the use of the reserves allowed for some new items. The fiscal policies outlined within those budgets allowed for some minor growth but the overall objective was to put the City in better financial position for future years. Last year's budget began to see some of the benefits created by those actions. This budget is seeing some positive change in the economy by allowing slight increases in sales tax projections and some other revenue sources. This allowed the property tax rate to remain at the effective tax rate.
2. For three prior consecutive years, the budgets attempted to align the City with the next round of growth on the horizon while marrying these efforts with the future maintenance and service needs. The results of these efforts were visible in the preparation of this year's budget. This budget is allowing the City to begin rebuilding some of its capacity necessary for future budgets.

3. Staff is again proposing to utilize the fund balance within the General Fund as a funding source for all necessary capital requests and several one-time and emergency types of maintenance costs but not at the levels of previous budgets, while still maintaining above a 6:1 ratio of monthly operating expense to reserves. Barring any more negative economy constraints, this budget has begun the process of hopefully diminishing its use of reserves at the levels it did for the past several years, thus rebuilding its capacity.
4. Continue to seek other opportunities to relieve the burden placed on stabilized revenue streams within the General Fund. This could be accomplished by finding new revenue streams, outsourcing certain functions or possibly cutting functions.
5. Complete the projects currently underway and begin the proper maintenance of these projects to the highest level possible.
6. Evaluate the new goals and objectives of the current Council and marry them to the long term plan for the City.
7. The City held water and sewer rates steady for several consecutive years even though costs associated with the water system and transportation and treatment of the City's sewage increased. This budget comes with a recommended 10% increase to the City's sewer rates that will realign the sewer revenues necessary to fund the sewer utility expenses. Another area that is being closely monitored is the Edwards Aquifer Authority's recommendation to raise its aquifer management fees it passes to water right holders from \$39 per acre foot to somewhere around \$116 per acre foot. This is a very substantial increase in a fee that the City passes down to its customers. This fee will most likely need to be increased to cover the City's increased expense that the EAA will likely imposed on the City.
8. As a result of the recent growth the City has experienced, Management and Council have agreed to lower the storm water fee by another .50 cents to \$4.50 per ERU. Staff will continue to monitor this fee just like the water and sewer fees for any future rate changes.
9. Council gave staff the consensus to continue with the efforts of bringing the Live Oak Radio System into interoperability and P-25 compliant. Within this budget is the purchased of capital equipment in the amount of \$938,000 to get the system into compliancy. Funding of the equipment will come from a grant award, Emergency Radio System Fund balance and a small, short term debt issuance to fund the remainder. The principal and interest payment on the small debt issuance would be funded through the General Fund maintenance and operations.

The budget workshops once again helped Management and Council come to reality on the future of Live Oak. These very productive workshops gave Council the opportunity to view any circumstances that staff has identified as future concerns that need to begin getting addressed. They also allowed Council the opportunity to share their concerns on the future of the City. It

was also determined that the City's effective tax rate will be just slightly higher than the current tax rate. The proposed budget is currently being presented at the effective tax rate of \$0.477292 cents as calculated by Bexar County, which by definition, is the rate necessary to bring in approximately the same amount of tax revenue as last year not including any revenues from new property values added to the tax role this year. The effective tax rate is approximately \$0.000509 cents above the current tax rate.

In conclusion, the City of Live Oak has endured some unpleasant challenges over the past several years, but this budget has definitely begun seeing the fruits of the decisions made by staff and City Council over the same years. Whether the City has seen the worst of the economy's woes remains to be seen although the City has seen some good increases in sales tax over this past year. Many of the great economists still differ in opinion on predicting the economy. In preparing this years budget and still faced with many economy unknowns, the City remained cognizant of the next year's potential challenges and to proactively deal with these challenges. This Budget continues to lay the foundation which can be built upon in order to align the City with the future maintenance costs of current services and the stress that future economies will levy against the funding of these costs. This Council, through the budget workshops, is again better in tune with what the City will be faced with.

Sincerely,



Matthew Smith  
City Manager



Leroy Kowalik  
Finance Director

# Attachment A

## City of Live Oak Budget Assumptions and Estimates 2011/2012 Approved Budget

Welcome to another year of budgeting. Although this proposed budget had its fair share of hurdles, the future does look brighter.

In preparing a budget, there are many assumptions and estimates that have to take place. The whole budget is an estimate as far as that goes. The information that follows is some of the major discussion points that took place in order to create this proposed budget.

### General Fund:

#### Revenues

Sales Tax Revenue	The City is currently experiencing a very positive year for sales tax collections. The City is over 5% better than last year for the same time frame. We should end the year on a positive note. Projections are to end the year at 4.75% over last year. For the proposed budget, staff is recommending a conservative 1.00% over this year's year-end projections.
Franchise Fees	The city has seen great returns on franchise fees over the last several years. The proposed budget has been increased to be more reflective of what the City has experienced on an average basis.
Permit	This proposed budget is showing the beginning phases of build out. Eventually, the City will have to wean itself off the building permit revenue as we approach build out status. We should still have several more years of decent revenue but declining each year.
Fines and Forfeitures	This revenue source seems to be cyclical in nature. It just so happens we are coming off the better part of the cycle. Revenues are projected to be lower than last year's budget.
Property Tax	The proposed budget is being presented with the assumption that the City would stay at the effective tax rate, regardless of where it falls. This rate could be at, above or below the current tax rate. Early signs indicate that it may be slightly above the current tax rate. The effective tax rate would bring in approximately the same amount of tax revenue that was brought in this year for properties that will be taxed in both years.

# Attachment A

## City of Live Oak Budget Assumptions and Estimates 2011/2012 Approved Budget

### Expenditures

#### Personnel Costs

As previously mentioned, personnel costs are the predominant expense of the City's General Fund; therefore, there is always associated increases in maintenance costs of personnel. Pay increase, retirement, health care and other benefits being those costs.

The proposed 2011/12 budget is being presented with the following assumptions and estimates relating to personnel costs.

- No new positions were added.
- Maintains all current budgeted positions.
- No market adjustment to our pay structure.
  - Eligible employees would still get their annual Step increase. An annual step averages 2.5%. The Bureau of Labor Statics shows a COLA average of 1.2% through March 2011. The annual step surpasses this rate.
- No increase to Group Insurance.
  - Overall, the total benefit cost has decrease slightly, although the City has restructured some of the paid benefits for employees to bring them in line with other municipalities.
- Good news... TMRS (retirement) has issued their rate letter for the upcoming year and adjusted our FULL rate down that is slightly below our current rate. What this means to me is the City will be at their full funding retirement rate (17.18%). It was projected that the City would have needed to get to a rate over 20%.
- Other changes to personnel cost (decreases) have been observed through normal attrition (retirements).



## Attachment A

### City of Live Oak Budget Assumptions and Estimates 2011/2012 Approved Budget

#### Supplies and Other Services & Charges

Overall, city staff has done a great job at keeping proposed expenditures levels for supplies and other services & charges at levels very close to the current budget. A new transfer out line item in the amount of \$84,000 is for a small debt issuance to fund part of the capital costs for the upgrades to the Live Oak Radio System. Almost all of this new cost is offset by decreases in other line items with the Police and Dispatch Departments.

#### Reserve Funded Items

This proposed budget is beginning the process of building back the capacity within recurring current revenues in order to fund items that were previously funded with reserves. This is very important because a city cannot become dependent on utilizing its reserves every year. It is at times appropriate to utilize the reserves like we have the past several years and within this proposed budget, but the shift back out of this practice is necessary for stability.

#### Asset Replacement Fund

The only major change is the breakout of the Storm Water Fund's equipment in order to identify what the Storm Water Fund should be contributing to the Asset Replacement Fund. There are several large items scheduled to get replaced out of this fund in the proposed budget.

#### Debt Service Funds

The City is observing the effect of the 2010 Refunding that took place last December. The City's debt requirements are lower in the proposed budget.

#### Special Revenue Funds

Forfeiture Funds – not much change.

Child Safety Fund – not much change

Federal/State Grants Fund – not much change

Court Technology Fund – not much change

Court Security Fund – not much change

Civic Center (HOT Tax) Fund – The bonds have been paid off and the City now owns the facility outright. There is proposed money budgeted to begin doing upgrades to the outside of the facility.

Emergency Radio System – not much change to the administrative piece of this Fund. The P-25 compliant process has been presented and consensus from council was to move

## **Attachment A**

### **City of Live Oak Budget Assumptions and Estimates 2011/2012 Approved Budget**

ahead. The capital costs of bringing the system into compliancy is \$938,000. Funding of this will come from a \$153,000 grant, \$260,000 from this fund's reserves and \$525,000 in a small, short-term debt issuance of which the annual interest and principal payment would be paid from the General Fund maintenance and operations.

#### **Capital Projects Funds**

There are combinations of various projects that staff is well into the process of identifying in order to spend down the remaining residual funds within these funds.

#### **Utility Funds**

##### **Water/Sewer Operating Fund**

The biggest item for discussion is a possible increase (10%) in sewer rates. The city has not had a rate change for sewer or water since around 2006/07 timeframe. The City has kept its rates level but incurred increases in sewage treatment and debt due to the sewer project. The City is almost breaking even when you take sewer revenues and subtract the sewer treatment expenses and debt payment from them. The City does maintain most of the collection system within its city limits. Also, the City may need to adjust the Edwards Aquifer Management fee assessed per 1000 gallons. This fee should generate enough revenue to recoup approximately what the City pays to the EAA for these fees.

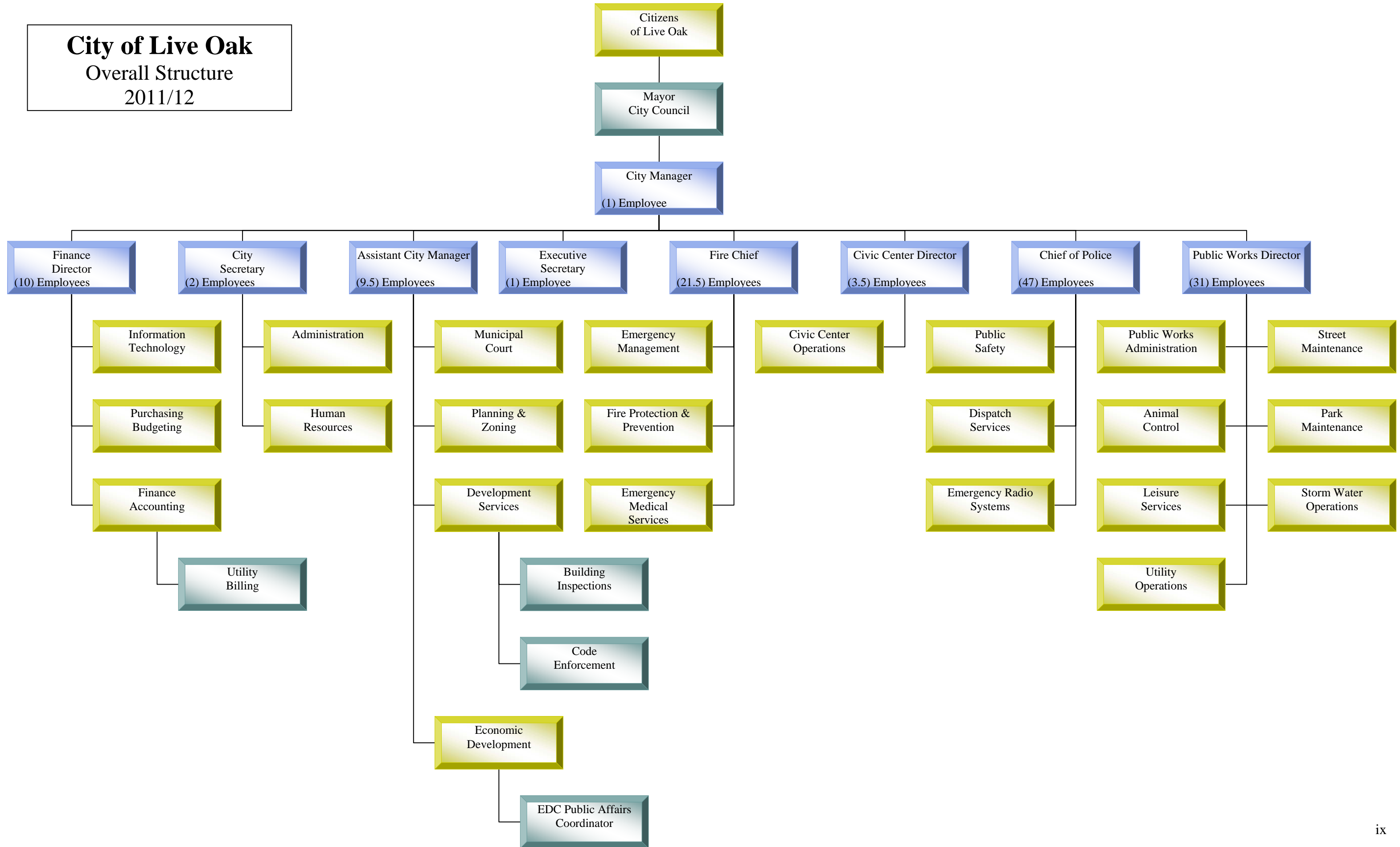
##### **Renewal and Replacement Fund**

There are several large requested projects proposed in the upcoming budget for this fund. The biggest one being a water interconnect between Live Oak and Selma in the Gateway area.

##### **Storm Water Utility Fund**

This fund is actually doing better than expected. Most of the increases in its Fund Balance since separating it into its own fund is a result of growth (residential and commercial) within the City and very few incidents of major flooding in the past several years. The more major flooding events that occur, the more of the possibility for erosion and failures which would increase the amount of money spent on fixing these problems. It is being proposed to reduce the stormwater fee another 50 cents to \$4.50 and reevaluate it again next budget cycle. It is not out of standard to maintain a \$150,000-\$200,000 fund balance for the operation but also a \$500,000 fund balance for renewal and replacement.

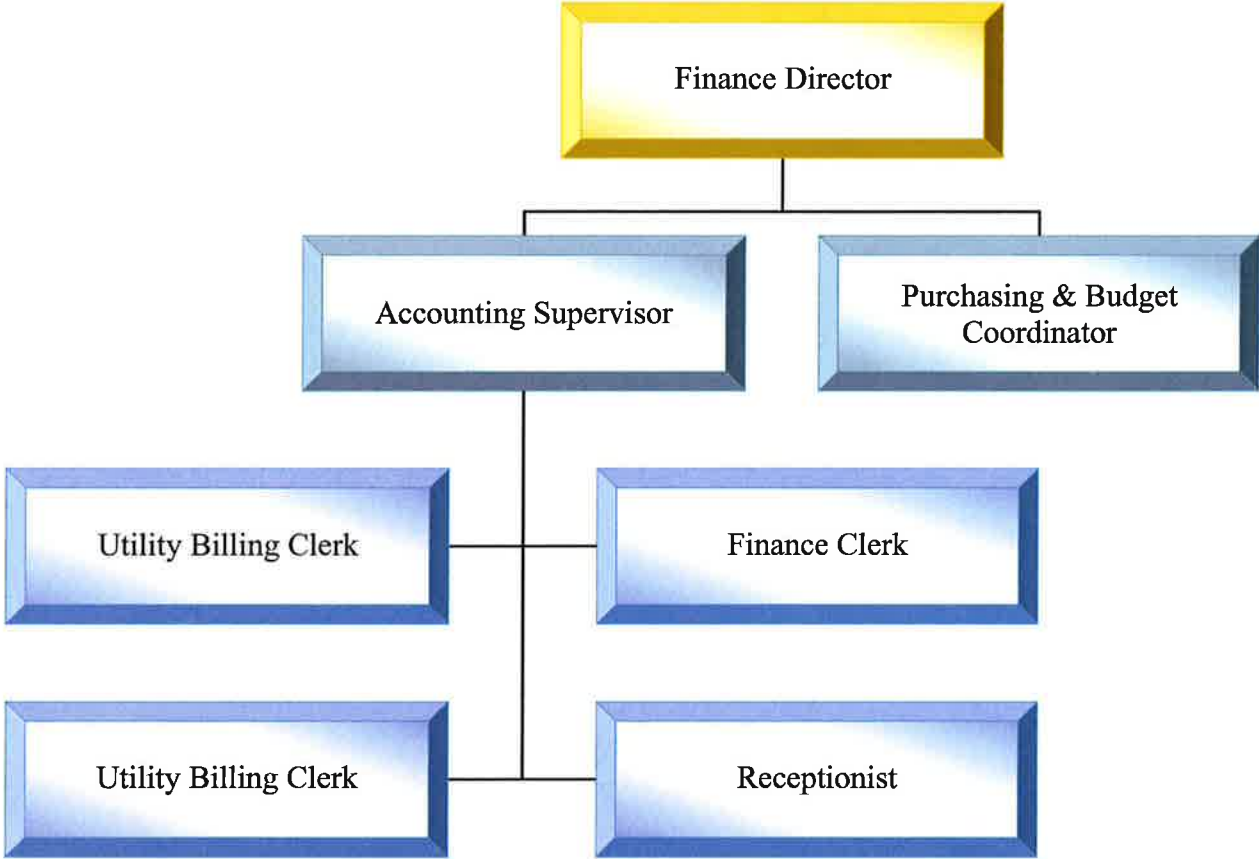
**City of Live Oak**  
Overall Structure  
2011/12



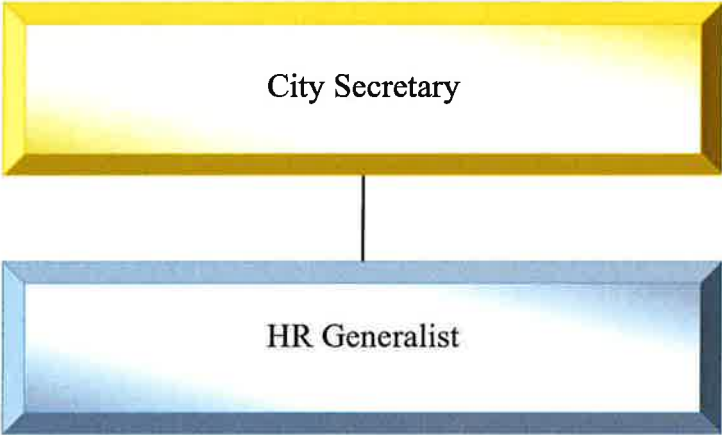
**City of Live Oak  
City Manager  
Department Organizational Chart**



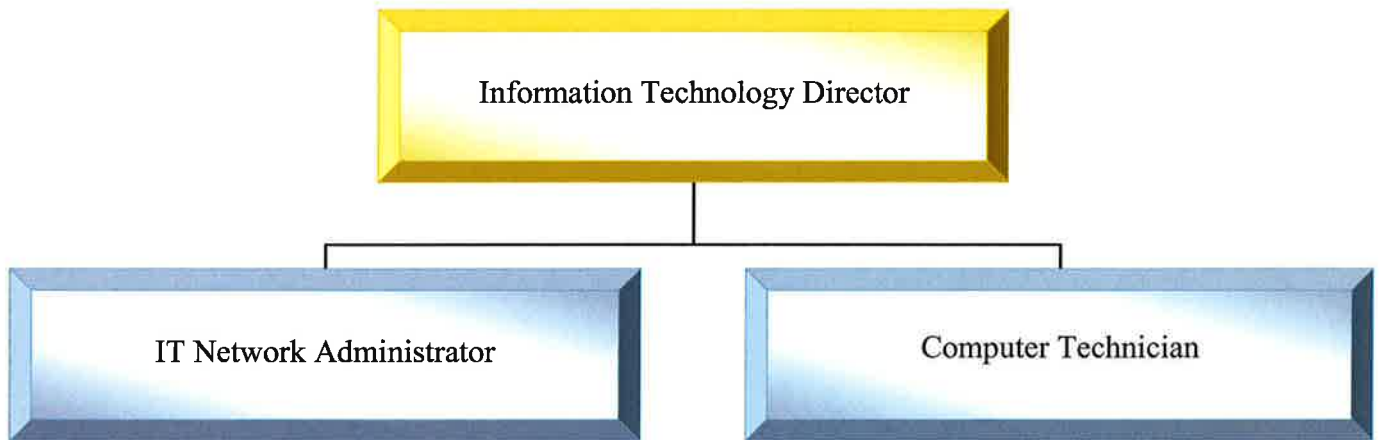
**City of Live Oak  
Finance Department  
Department Organizational Chart**



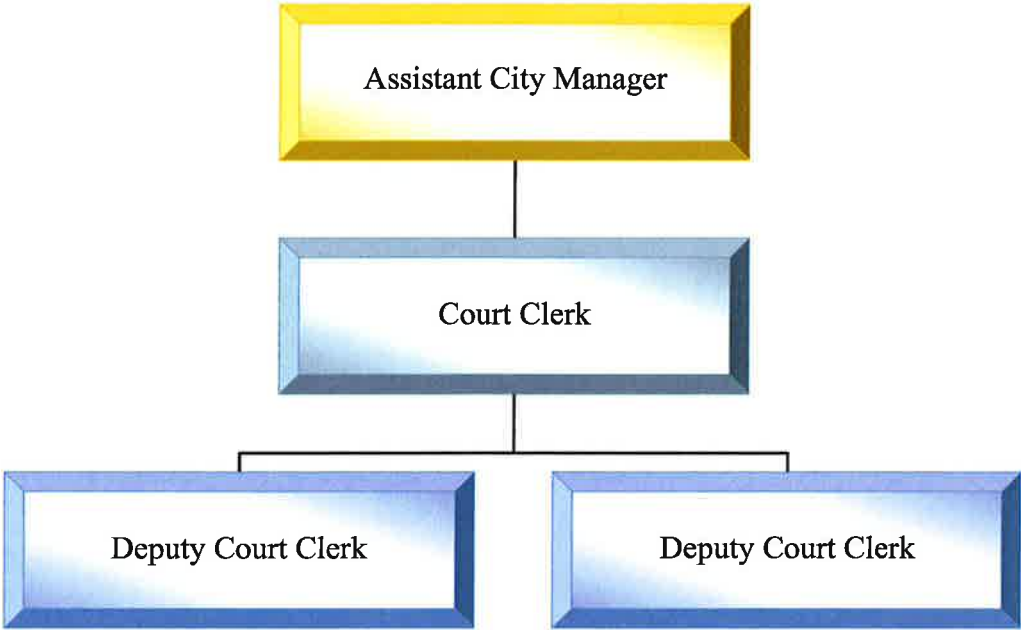
**City of Live Oak**  
**City Secretary**  
**Department Organizational Chart**



**City of Live Oak  
Information Technology  
Department Organizational Chart**

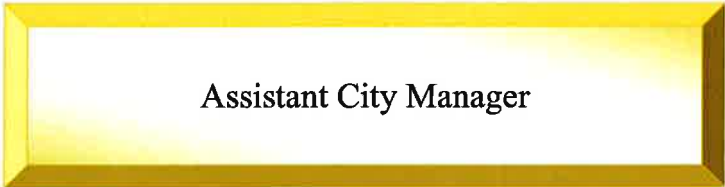


**City of Live Oak  
Municipal Court  
Department Organizational Chart**





**City of Live Oak  
Planning & Zoning  
Department Organizational Chart**



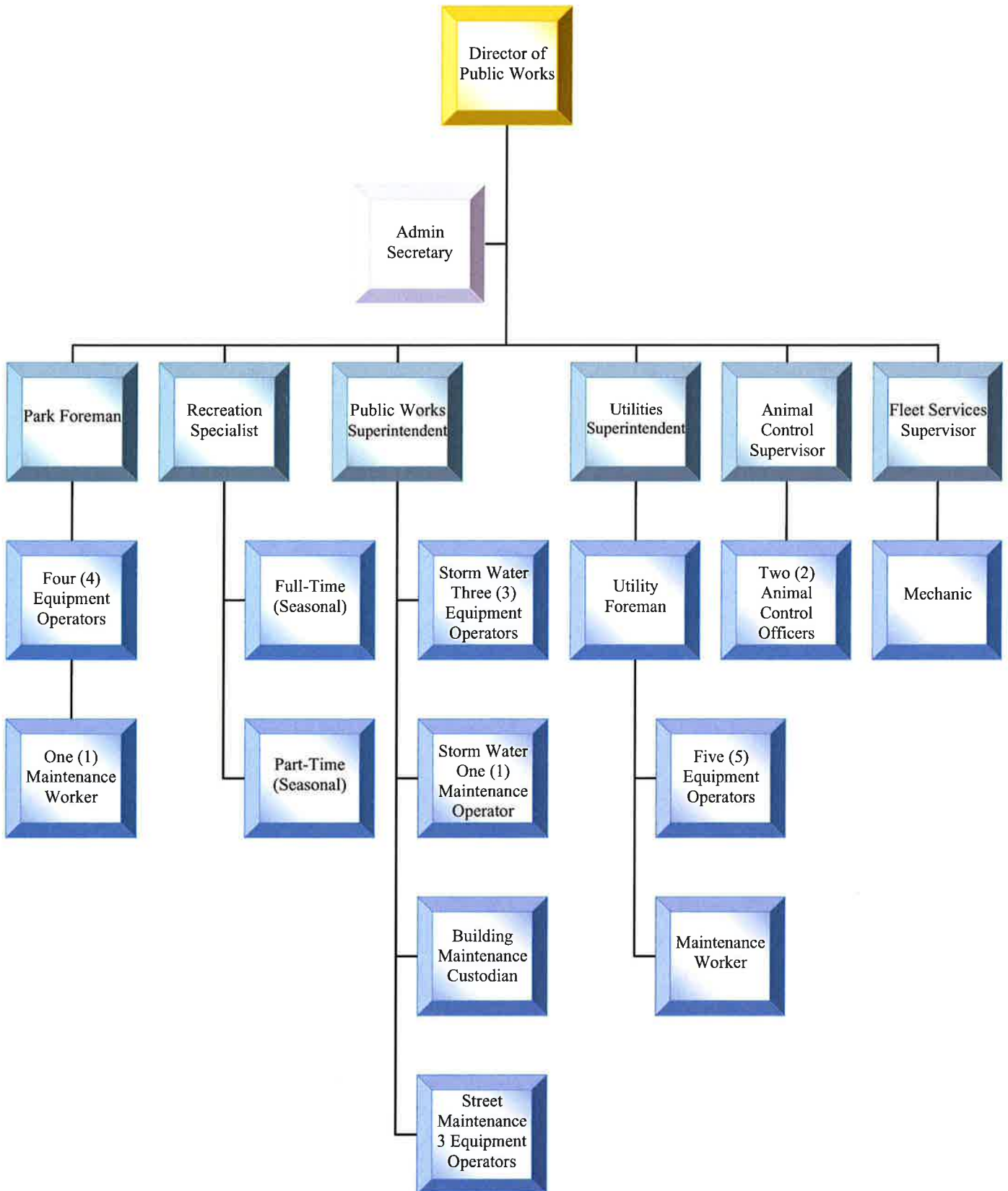
**City of Live Oak  
Development Services  
Department Organizational Chart**



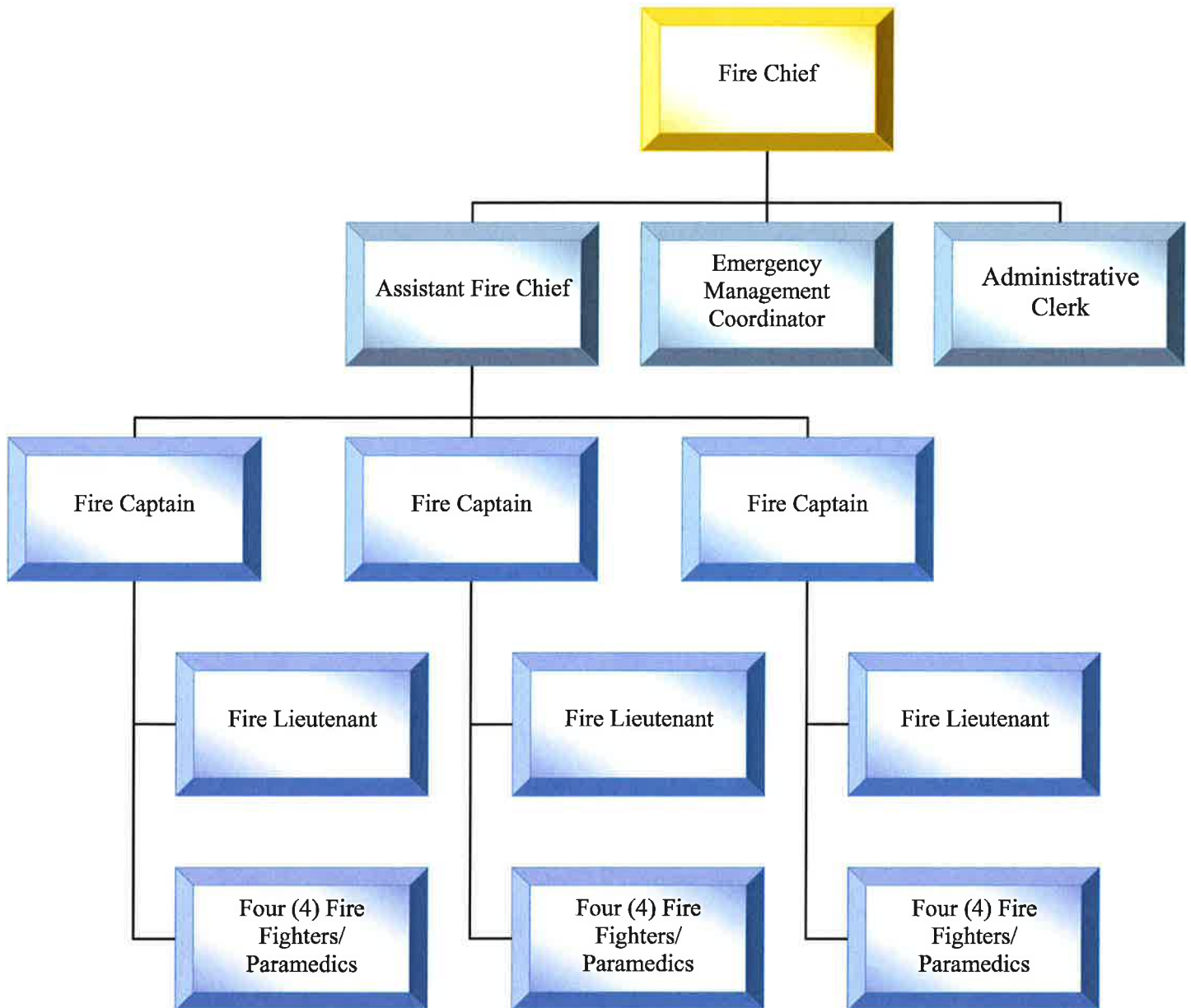
# City of Live Oak

## Public Works

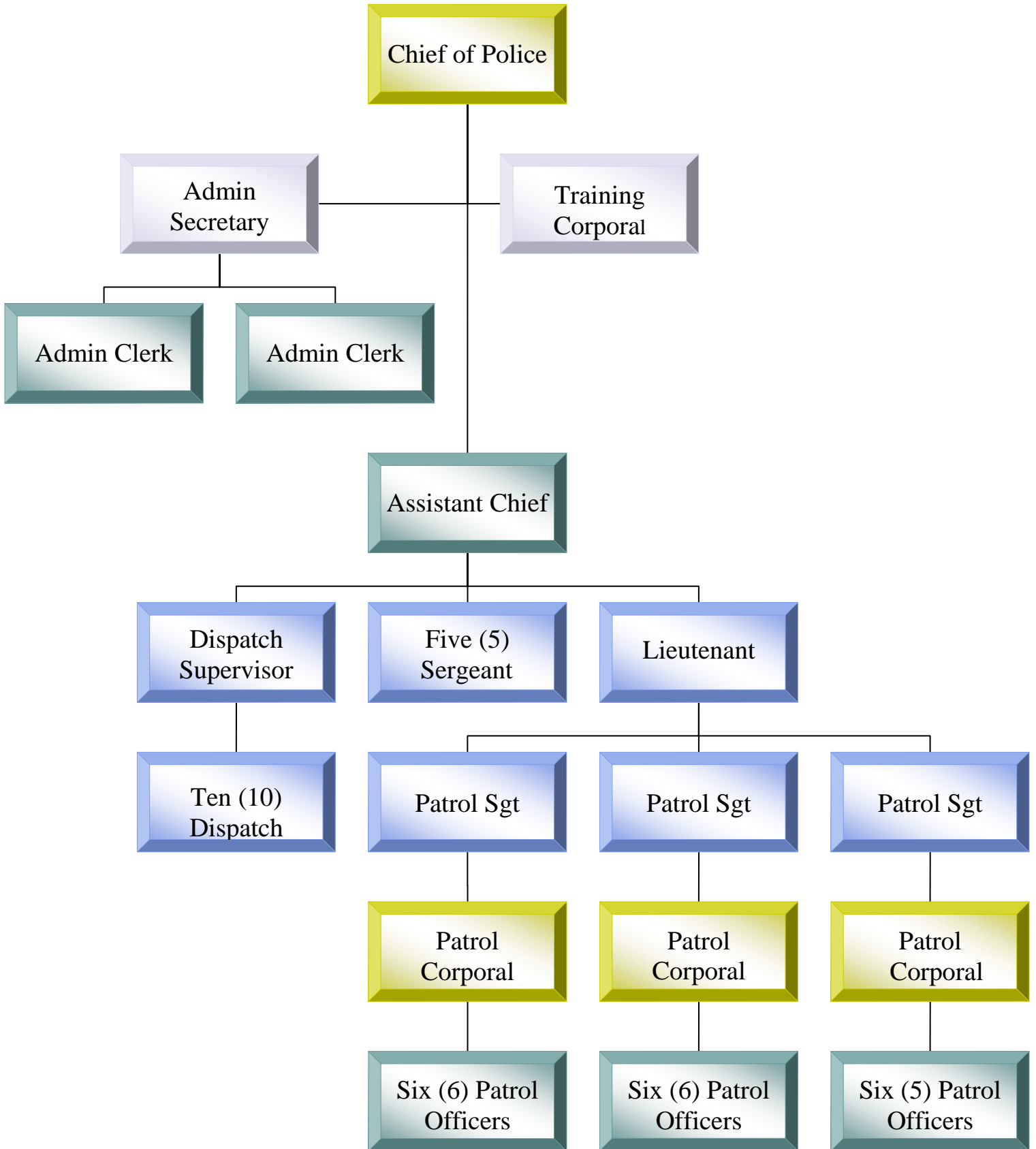
### Department Organizational Chart



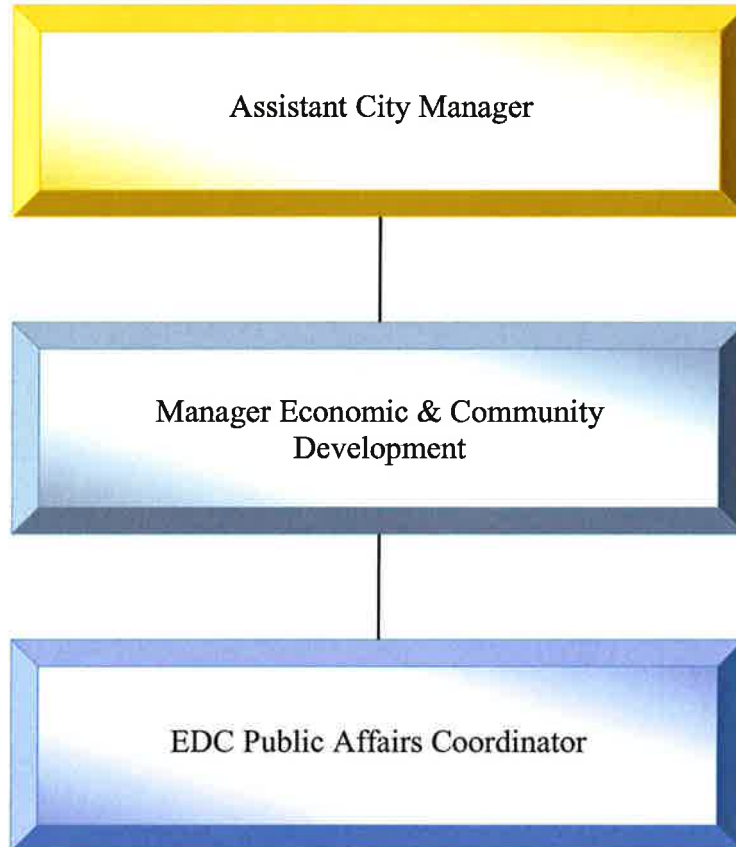
# City of Live Oak Fire Department Department Organizational Chart



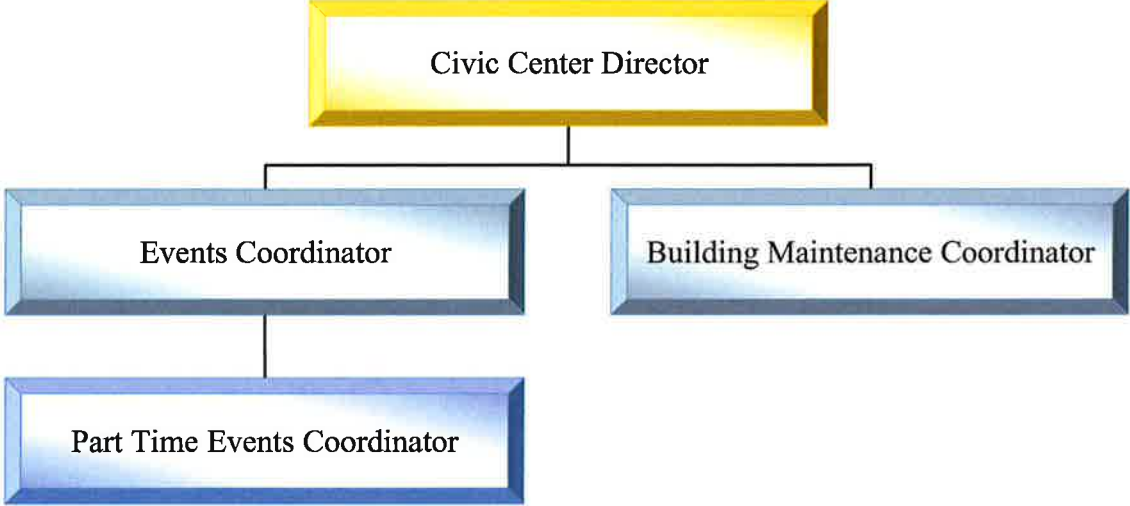
# City of Live Oak Police Department Department Organizational Chart



**City of Live Oak  
Economic Development Corporation  
Department Organizational Chart**



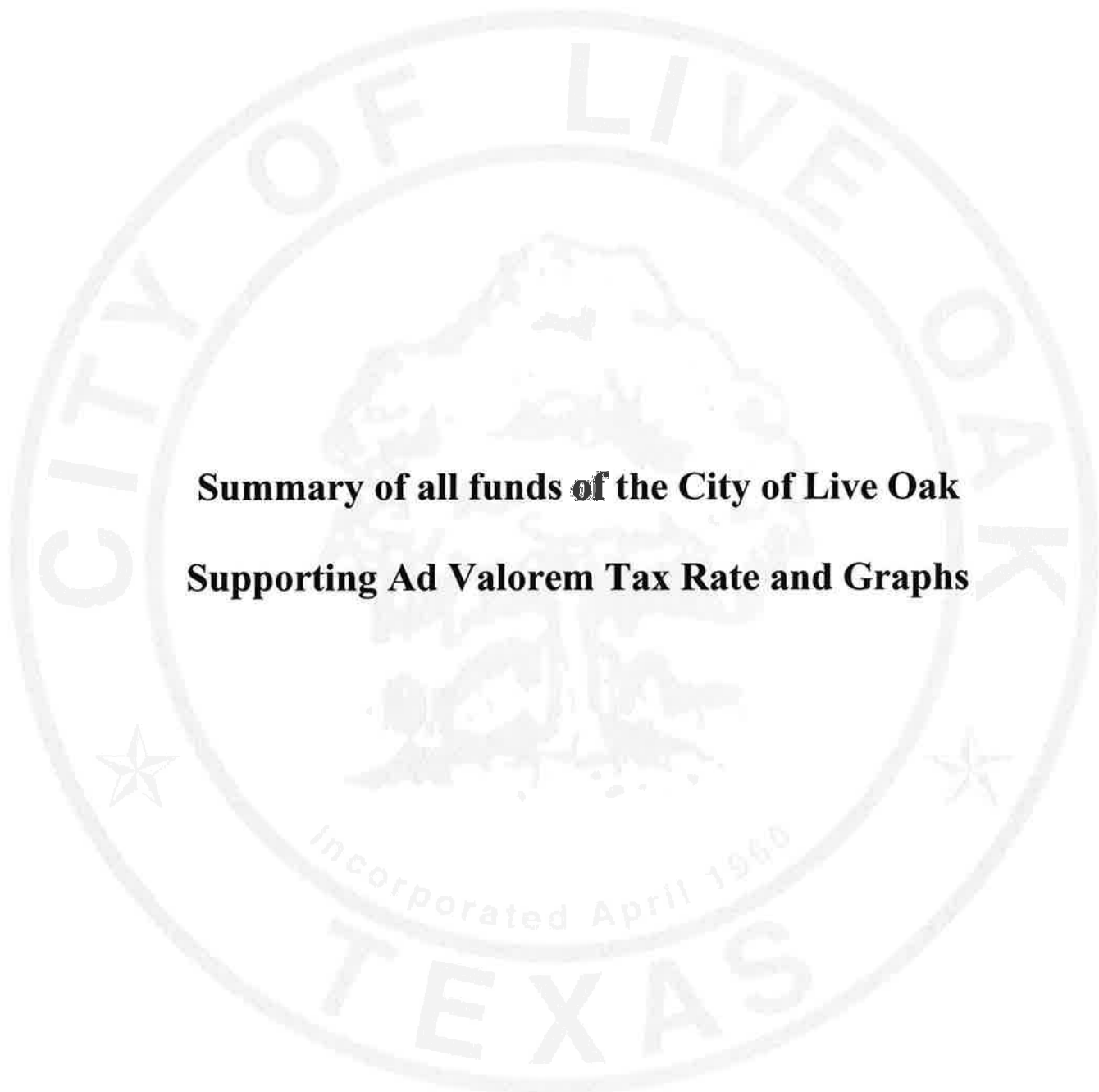
**City of Live Oak  
Civic Center  
Department Organizational Chart**



**City of Live Oak  
Emergency Radio System  
Department Organizational Chart**







**Summary of all funds of the City of Live Oak**  
**Supporting Ad Valorem Tax Rate and Graphs**

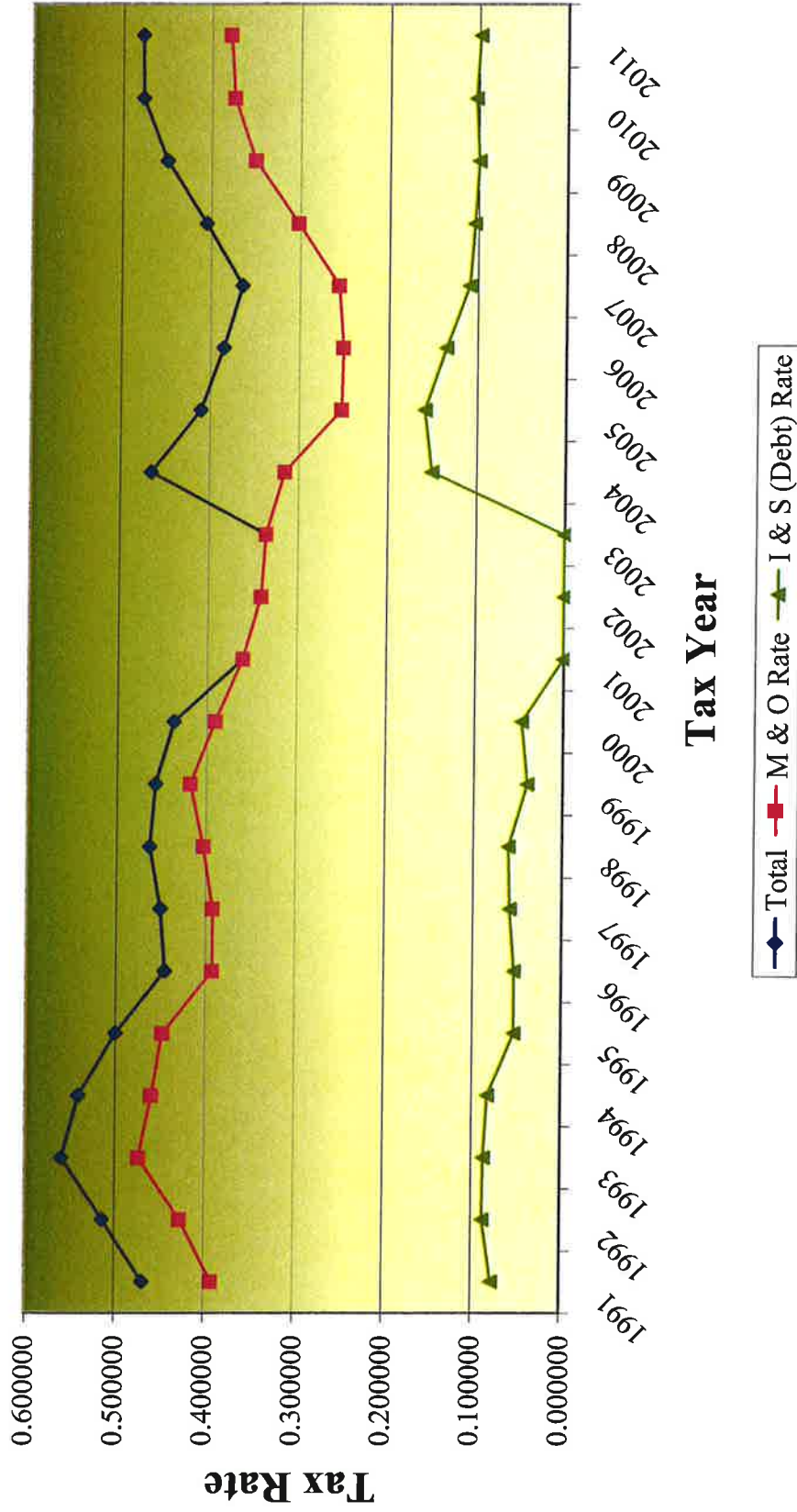
**CITY OF LIVE OAK  
APPROVED BUDGET 2011/12  
SUMMARY - ALL FUNDS**

	<u>Estimated Beginning Balance Oct. 1, 2011</u>	<u>Estimated Revenues</u>	<u>Transfers In</u>	<u>Proposed Expenditures</u>	<u>Transfers Out</u>	<u>Use of Fund Balance</u>	<u>Estimated Ending Balance Sept. 30, 2012</u>
<b>General Fund</b>	\$ 6,352,572	\$10,233,786	\$ 272,500	\$10,232,029	\$ 274,257	\$ 950,466	\$ 5,402,106
<b>Asset Replacement Fund</b>	1,811,190	10,000	377,908	645,200	-	-	1,553,898
<b>Debt Service Fund</b>	243,740	797,000	1,168,648	1,948,754	-	-	260,634
<b>Special Revenue Funds</b>							
Forfeiture Fund	59,375	10,300	-	49,765	-	-	19,910
Federal/State Grants Fund	-	-	-	-	-	-	-
Child Safety Fund	37,806	12,000	-	12,000	-	-	37,806
Court Technology Fund	117,359	12,500	-	23,700	-	-	106,159
Court Security Fund	42,424	10,100	-	20,060	-	-	32,464
Civic Center Fund	324,311	501,000	-	591,730	-	-	233,581
Emergency Radio Sys Fund	358,213	741,950	-	1,016,810	-	-	83,353
<b>Capital Projects Funds</b>							
Capital Projects Fund	125,677	-	-	125,677	-	-	-
Woodcrest Park Fund	132,828	50	-	132,878	-	-	-
2004 GO Bonds Fund	152,336	200	-	152,536	-	-	-
2005 CO Bonds Fund	113,829	100	-	57,735	-	-	56,194
<b>Enterprise Funds</b>							
Utility Operations Fund	335,488	3,088,900	-	2,605,510	504,445	-	314,433
Utility Dev/R&R Fund	1,219,875	7,500	185,000	771,000	-	-	641,375
Storm Water Operation Fund	559,566	534,500	-	512,310	117,211	-	464,545
<b>Economic Dev. Corp. Fund</b>	750,848	2,114,544	-	1,138,193	1,108,143	-	619,056
<b>Total Funds</b>	<u>\$ 12,737,437</u>	<u>\$18,074,430</u>	<u>\$2,004,056</u>	<u>\$20,035,887</u>	<u>\$2,004,056</u>	<u>\$ 950,466</u>	<u>\$ 9,825,514</u>

**City of Live Oak  
2011/12 Approved Budget  
Ad Valorem Tax Rates**

TAX YEAR	FISCAL YEAR	TOTAL	MAINTENANCE & OPERATIONS	INTEREST & SINKING	SALES TAX ADJUSTMENT RATE
1991	1992	0.468600	0.391300	0.077300	
1992	1993	0.513820	0.426700	0.087120	
1993	1994	0.559290	0.473197	0.086093	
1994	1995	0.540940	0.458630	0.082310	
1995	1996	0.500000	0.446960	0.053040	
1996	1997	0.445160	0.391653	0.053507	
1997	1998	0.450340	0.391645	0.058695	
1998	1999	0.462730	0.402442	0.060288	
1999	2000	0.456881	0.417212	0.039669	
2000	2001	0.436881	0.390218	0.046663	
2001	2002	0.360000	0.360000	0.000000	
2002	2003	0.340000	0.340000	0.000000	
2003	2004	0.335000	0.335000	0.000000	
2004	2005	0.465000	0.314837	0.150163	
2005	2006	0.410000	0.251521	0.158479	
2006	2007	0.385000	0.250039	0.134961	
2007	2008	0.364400	0.255248	0.109152	
2008	2009	0.405131	0.301238	0.103893	0.189724
2009	2010	0.449369	0.350000	0.099369	0.183175
2010	2011	0.476783	0.373790	0.102993	0.195554
2011	2012	0.477291	0.378511	0.098780	0.199927

# City of Live Oak Ad Valorem Tax Rates





## **10 – General Fund**

The General Fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

**GENERAL FUND  
APPROVED BUDGET  
FISCAL YEAR 2011/2012**

Estimated Beginning Fund Balance October 1, 2011:

\$ 6,352,572

Estimated Revenues:

10,506,286

Approved Expenditures:

<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
City Council	3,100	6,000	212,000	-	221,100
City Manager's Office	208,000	2,000	23,800	-	233,800
City Secretary's Office	129,650	44,300	349,400	-	523,350
Municipal Court	144,050	4,300	87,900	-	236,250
Finance Department	276,390	4,500	88,000	13,000	381,890
Emergency Management Office	55,200	8,750	13,100	-	77,050
Police Department	2,612,200	111,600	110,425	136,579	2,970,804
Dispatch Services	613,500	12,035	40,010	-	665,545
Fire & EMS Services	1,598,350	68,000	206,330	15,000	1,887,680
Public Works	260,500	260,000	280,200	-	800,700
Street Maintenance	174,530	38,500	164,500	-	377,530
Animal Control	173,220	18,100	18,860	-	210,180
Parks Maintenance	314,110	51,830	64,700	10,000	440,640
Leisure Services	103,670	29,800	68,450	51,500	253,420
Planning & Zoning	106,150	2,000	23,700	-	131,850
Development Services	202,520	9,840	114,085	16,900	343,345
Information Technology	219,250	6,300	220,415	30,930	476,895
Transfers Out.	-	-	84,000	190,257	274,257
<b>Total Expenditures</b>	<u>7,194,390</u>	<u>677,855</u>	<u>2,169,875</u>	<u>464,166</u>	<u>10,506,286</u>

Net Revenues/Expenditures

-

Less Fund Balance Used in 2012 Operations

(950,466)

Ending Fund Balance September 30, 2012:

\$ 5,402,106

**GENERAL FUND  
APPROVED BUDGET  
FISCAL YEAR 2010/2011  
(AS AMENDED)**

Beginning Fund Balance October 1, 2009: \$ 6,623,430

Estimated Revenues: 10,397,707

Approved Expenditures:

<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
City Council	3,100	19,900	198,500	-	221,500
City Manager's Office	186,530	2,500	22,500	-	211,530
City Secretary's Office	129,917	41,610	361,585	24,690	557,802
Municipal Court	128,990	5,100	84,100	-	218,190
Finance Department	275,320	4,800	76,050	-	356,170
Emergency Management Office	54,100	1,800	13,395	-	69,295
Police Department	2,600,000	109,465	101,595	99,600	2,910,660
Dispatch Services	593,730	12,560	65,393	-	671,683
Fire, Inspections & EMS Services	1,551,650	58,750	185,240	63,885	1,859,525
Public Works	266,780	294,173	280,450	-	841,403
Street Maintenance	171,330	39,000	164,500	32,000	406,830
Animal Control	163,530	18,415	18,320	10,500	210,765
Parks Maintenance	290,750	55,831	67,700	27,000	441,281
Leisure Services	102,050	29,800	68,450	-	200,300
Planning & Zoning	122,910	2,000	28,700	-	153,610
Development Services	201,670	8,662	118,066	40,450	368,848
Information Technology	180,580	4,300	168,585	190,230	543,695
Transfers Out.	-	-	-	154,620	154,620
<b>Total Expenditures</b>	<u>7,022,937</u>	<u>708,666</u>	<u>2,023,129</u>	<u>642,975</u>	<u>10,397,707</u>

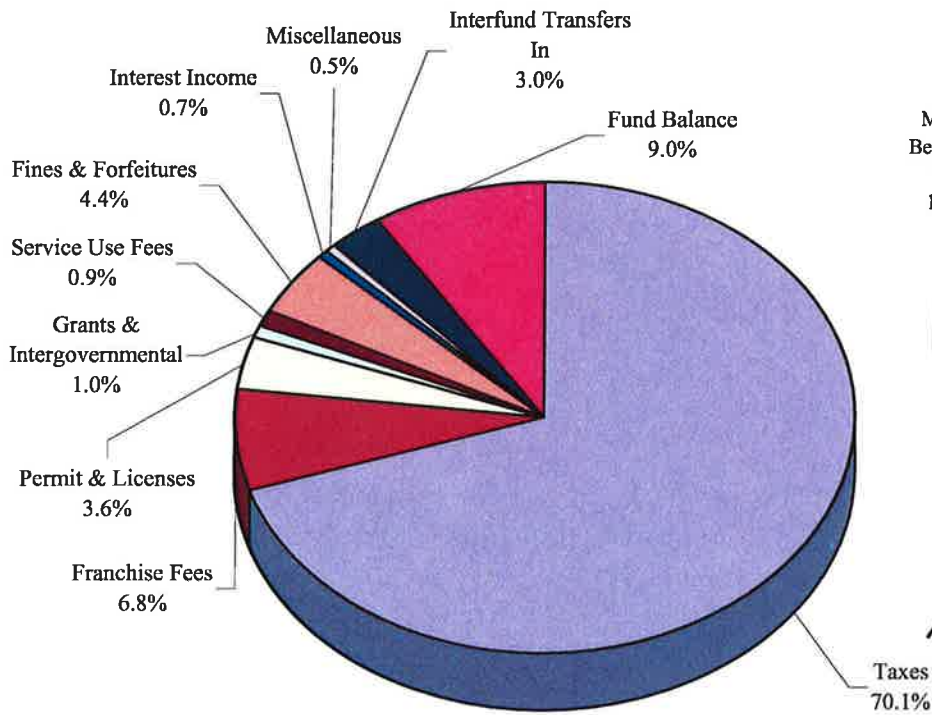
Net Revenues/Expenditures -

Less Fund Balance Used in 2010 Operations (1,197,840)

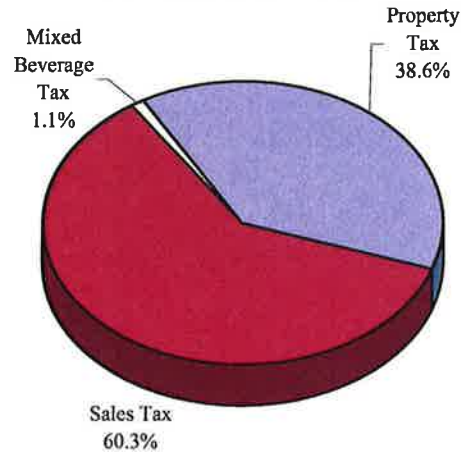
Ending Fund Balance September 30, 2010: \$ 5,425,590

**City of Live Oak  
Approved Budget - General Fund  
Fiscal Year 2011/12**

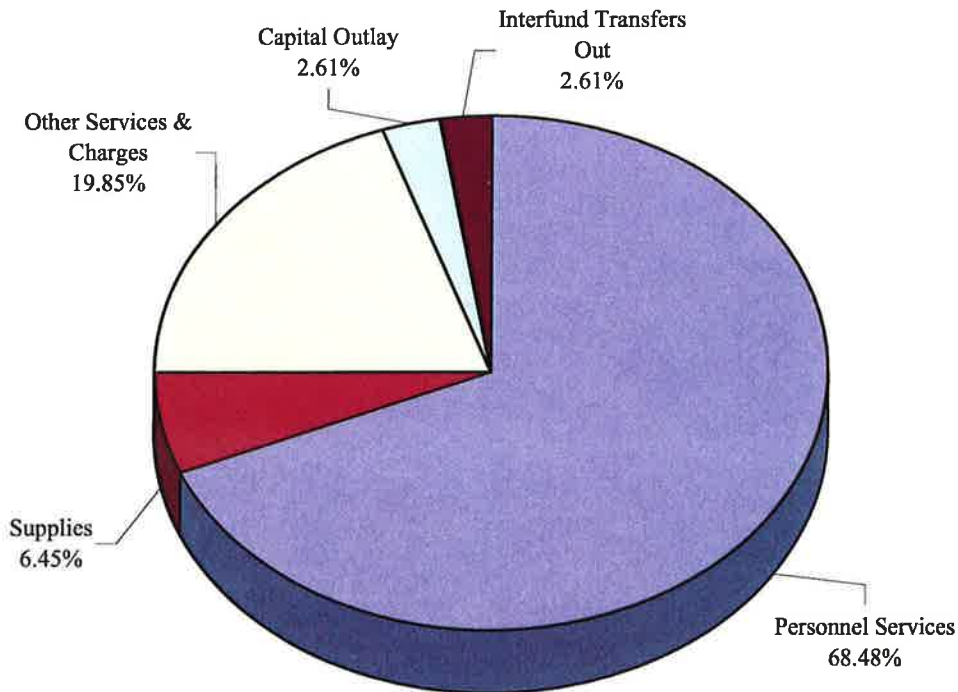
**Sources of General Fund Revenue**



**Sources of Taxes**



**Uses of General Fund Revenue**





**City of Live Oak  
General Fund  
2011/12 Approved Budget**

	<u>Audited</u> 2009/10 Actual	<u>Current FY 2010/11</u>		<u>Approved</u> Budget FY 2011/12	<u>Budget</u> Increase/ (Decrease)
		<u>Amended</u> Budget	<u>Projected</u> End-of-Year		
<b>REVENUES</b>					
<b>TAXES - AD VALORM</b>					
310.110 Current AdValorem Tax Rev	2,777,243	2,935,058	2,935,058	3,047,374	112,316
310.120 Del'q AdValorem Tax Rev	-	4,000	4,000	4,000	-
310.700 Penalty/Interest - AdV Tx	-	1,000	1,000	1,000	-
310.800 Vehicle Inventory Tax Overage	328	-	14,046	-	-
310.900 Refunds - AdValorem Taxes	-	(1,000)	-	(1,000)	-
310.911 Woodcrest TIRZ	(169,975)	(200,000)	(174,252)	(210,000)	(10,000)
TOTAL TAXES - AD VALORM	2,607,596	2,739,058	2,779,853	2,841,374	102,316
<b>TAXES - OTHER</b>					
311.300 General Sales/Use Tax Revenue	2,800,485	2,801,973	2,951,712	2,962,844	160,871
311.301 Sales/Use Tax to Reduce AdV Tx	1,400,243	1,400,987	1,475,856	1,481,422	80,435
312.000 Mixed Beverage Tax	82,225	65,000	83,000	80,000	15,000
TOTAL TAXES - OTHER	4,282,953	4,267,960	4,510,567	4,524,265	256,305
<b>FRANCHISE FEES</b>					
313.100 San Antonio Water System	6,421	6,700	6,500	6,700	-
313.200 City Public Service Board	437,265	375,000	425,000	405,000	30,000
313.300 Waste Management Franchise Fee	45,664	32,000	41,000	35,000	3,000
313.400 Cable TV Franchise Fees	170,352	130,000	150,000	150,000	20,000
313.500 Telephone Franchise Fees	139,222	90,000	135,000	110,000	20,000
313.600 Universal City Water Franchise	11,260	8,800	10,000	9,000	200
TOTAL FRANCHISE FEES	810,184	642,500	767,500	715,700	73,200
<b>PERMITS &amp; LICENSES</b>					
320.110 Alcoholic Bev Permit Rev	4,180	3,000	5,000	3,000	-
320.210 Food Est Permit Revenue	30,461	15,000	32,000	30,000	15,000
320.250 Food Handler Training Fee	12,210	9,000	9,000	9,000	-
320.310 Alarm Permit Revenue	2,500	5,000	5,000	5,000	-
320.810 Cert of Occupancy Revenue	2,000	1,000	1,000	1,000	-
320.830 Solicitors Permit Revenue	1,420	1,500	1,500	1,500	-
320.840 Coin Operated Machine Permit	3,239	1,000	3,300	2,500	1,500
321.100 Contractor Fee Revenue	25,493	50,000	28,000	50,000	-
321.110 Building Permit Revenue	260,401	225,000	200,000	200,000	(25,000)
321.120 Roof Permit	-	3,000	-	-	(3,000)
321.130 Plumbing Permit	26,286	30,000	25,000	25,000	(5,000)
321.140 Electrical Permit	17,762	20,000	15,285	15,000	(5,000)
321.150 HVAC Permit	20,075	20,000	22,000	20,000	-
321.160 Irrigation Permit	-	2,000	750	-	(2,000)
321.170 Sewer/Water Line Repair Permit	882	100	750	100	-
321.200 Fire Sprinkler Permit	1,930	1,000	1,200	1,000	-

**City of Live Oak  
General Fund  
2011/12 Approved Budget**

	Audited	Current FY 2010/11		Approved	Budget
	2009/10 Actual	Amended Budget	Projected End-of-Year	Budget FY 2011/12	Increase/ (Decrease)
<b>REVENUES</b>					
321.210 Fire Alarm Permit	-	500	-	-	(500)
321.300 Animal License Revenue	683	1,500	300	750	(750)
321.400 St/Curb/Sidewalk Permits	-	500	100	100	(400)
321.900 Demolition Permit	548	100	50	100	-
321.920 Fence Permit Revenue	5,431	3,000	4,450	3,000	-
321.990 Miscellaneous Permit Rev	6,230	5,000	6,500	6,000	1,000
<b>TOTAL PERMITS &amp; LICENSES</b>	<b>421,730</b>	<b>397,200</b>	<b>361,185</b>	<b>373,050</b>	<b>(24,150)</b>
<b>GRANTS &amp; INTER-GOVT ALLOCATION</b>					
333.210 Emergency Mangement Grant	9,123	5,000	-	-	(5,000)
334.300 LEOCE Allocation	2,406	3,000	3,000	3,000	-
339.100 Dispatch Service Fees	103,368	107,000	103,368	107,000	-
<b>TOTAL GRANTS &amp; INTER-GOVT</b>	<b>114,897</b>	<b>115,000</b>	<b>106,368</b>	<b>110,000</b>	<b>(5,000)</b>
<b>SERVICE USE FEES</b>					
341.300 Zoning/Subdivision Fees - Plat	384	3,000	400	1,000	(2,000)
342.115 Vehicle Storage Revenue	2,270	-	13,705	2,000	2,000
342.410 Reinspection Revenue	24,020	20,000	21,000	21,000	1,000
342.510 Animal Impound Revenue	12,856	10,000	8,220	10,000	-
342.520 Euthanasia/Adoption Fees	3,747	2,000	4,500	3,081	1,081
347.000 Recreational Events	2,987	4,000	1,000	2,000	(2,000)
347.100 Class Fees - Parks & Rec	20	100	-	-	(100)
347.101 Father/Daughter Dance	851	200	811	500	300
347.102 Spring Break Camp	-	300	-	-	(300)
347.103 Holiday Camp	119	500	322	300	(200)
347.104 Senior Programs	172	-	404	200	200
347.200 Swimming Pool Daily Admissions	16,710	20,000	22,000	20,000	-
347.202 Pool Passes	2,505	4,000	2,500	3,000	(1,000)
347.203 Swim Lessons	3,465	5,000	3,000	5,000	-
347.204 Swimming Pool Private Parties	3,141	1,200	1,500	2,500	1,300
347.210 Dolphin Swim Team Fees	2,015	-	-	-	-
347.500 Facilities Use Fees	12,423	16,000	14,000	16,000	-
347.800 Coin 50th Anniversary	5,511	-	-	-	-
347.900 Fund Raising Event Revenue	6,028	8,000	-	8,000	-
349.901 Out-of-town fee	44	100	50	100	-
349.930 N.S.F. Check Fees	75	250	200	250	-
<b>TOTAL SERVICE USE FEES</b>	<b>99,342</b>	<b>94,650</b>	<b>93,612</b>	<b>94,931</b>	<b>281</b>

**City of Live Oak  
General Fund  
2011/12 Approved Budget**

	<u>Audited 2009/10 Actual</u>	<u>Current FY 2010/11 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Approved Budget FY 2011/12</u>	<u>Budget Increase/ (Decrease)</u>
<b>REVENUES</b>					
<b>FINES &amp; FORFEITURES</b>					
350.100 Municipal Court Fines	341,433	365,000	300,000	340,000	(25,000)
350.400 State Court Cost Fees	18,655	25,000	12,000	20,000	(5,000)
350.500 Local Court Cost Revenue	36,382	40,000	27,000	35,000	(5,000)
350.700 Warrant Fees	86,876	80,000	50,000	65,000	(15,000)
350.800 City Fee	3,851	-	3,550	2,500	2,500
TOTAL FINES & FORFEITURES	<u>487,197</u>	<u>510,000</u>	<u>392,550</u>	<u>462,500</u>	<u>(47,500)</u>
<b>INTEREST &amp; MISCELLANEOUS</b>					
360.000 Interest Revenue	46,249	100,000	50,000	75,000	(25,000)
364.000 Sale/Damage Fixed Assets	16,933	10,000	11,000	10,000	-
364.100 Photocopy Revenue (Txbl)	-	-	237	-	-
364.110 Photocopy Revenue (Open Rec)	4,568	1,500	5,000	2,000	500
370.500 Recycling Revenue	9,000	12,000	12,000	12,000	-
370.900 Miscellaneous Revenue	28,079	15,000	50,000	25,000	10,000
370.910 Cash Over(Short)	1	-	3	-	-
370.920 Donations - Miscellaneous	20	-	-	-	-
TOTAL INTEREST & MISCELLANEOUS	<u>104,850</u>	<u>138,500</u>	<u>128,240</u>	<u>124,000</u>	<u>(14,500)</u>
<b>INTER-FUND REVENUES</b>					
383.300 Utility Auto Shop Alloc	11,000	11,000	11,000	11,000	-
384.100 Unreserved Fund Balance	-	1,197,840	1,197,840	950,466	(247,374)
384.500 EDC Overhead Transfers	150,000	150,000	150,000	150,000	-
384.5xx Storm Water Utility Support Fee	22,500	22,500	22,500	37,500	15,000
384.800 Utility Overhead Alloc	111,500	111,500	111,500	111,500	-
TOTAL INTER-FUND REVENUES	<u>295,000</u>	<u>1,492,840</u>	<u>1,492,840</u>	<u>1,260,466</u>	<u>(232,374)</u>
<b>TOTAL REVENUES</b>	<u><b>9,223,748</b></u>	<u><b>10,397,708</b></u>	<u><b>10,632,715</b></u>	<u><b>10,506,286</b></u>	<u><b>108,578</b></u>

**City of Live Oak  
General Fund  
2011/12 Approved Budget**

	<u>Audited 2009/10 Actual</u>	<u>Current FY 2010/11</u>		<u>Approved Budget FY 2011/12</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>CITY COUNCIL</b>					
<b>PERSONNEL SERVICES</b>					
401.100 Council Compensation	2,600	3,000	3,000	3,000	-
401.240 Workers Compensation	300	100	100	100	-
<b>TOTAL PERSONNEL SERVICES</b>	<b>2,900</b>	<b>3,100</b>	<b>3,100</b>	<b>3,100</b>	<b>-</b>
<b>SUPPLIES EXPENSES</b>					
401.310 Office Supplies	1,417	900	900	1,000	100
401.395 Rec/Community Activities	939	19,000	20,000	5,000	(14,000)
<b>TOTAL SUPPLIES EXPENSES</b>	<b>2,357</b>	<b>19,900</b>	<b>20,900</b>	<b>6,000</b>	<b>(13,900)</b>
<b>OTHER SERVICES &amp; CHARGES</b>					
401.425 Conferences & Training	11,221	15,500	15,000	12,000	(3,500)
401.483 Special Event Expense - 50th	26,009	-	-	-	-
401.480 Contingencies	-	183,000	-	200,000	17,000
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>	<b>37,230</b>	<b>198,500</b>	<b>15,000</b>	<b>212,000</b>	<b>13,500</b>
<b>TOTAL 401-CITY COUNCIL</b>	<b>42,486</b>	<b>221,500</b>	<b>39,000</b>	<b>221,100</b>	<b>(400)</b>

**City of Live Oak  
General Fund  
2011/12 Approved Budget**

	<u>Audited 2009/10 Actual</u>	<u>Current FY 2010/11</u>		<u>Approved Budget FY 2011/12</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>CITY MANAGER'S OFFICE</b>					
<b>PERSONNEL SERVICES</b>					
402.100 Salaries	133,267	140,100	139,500	158,050	17,950
402.199 Overtime	78	500	500	500	-
402.200 F.I.C.A. Taxes	9,267	10,750	10,750	12,200	1,450
402.210 Group Insurance	3,085	6,000	3,800	3,750	(2,250)
402.230 Retirement	26,071	28,880	27,500	33,130	4,250
402.240 Workers Comp Insurance	326	300	300	370	70
TOTAL PERSONNEL SERVICES	<u>172,094</u>	<u>186,530</u>	<u>182,350</u>	<u>208,000</u>	<u>21,470</u>
<b>SUPPLIES EXPENSES</b>					
402.310 Office Supplies	1,119	1,000	750	1,000	-
402.330 Minor Tools & Equipment	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>1,000</u>	<u>(500)</u>
TOTAL SUPPLIES EXPENSES	<u>2,619</u>	<u>2,500</u>	<u>750</u>	<u>2,000</u>	<u>(500)</u>
<b>OTHER SERVICES &amp; CHARGES</b>					
402.425 Conferences & Training	1,761	3,000	3,000	3,000	-
City-Wide Training	-	2,000	-	4,000	2,000
402.480 Contingencies	-	10,000	10,000	10,000	-
402.485 Dues & Publications	633	1,500	750	800	(700)
402.486 Auto Allowance	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>-</u>
TOTAL OTHER SERVICES & CHARGES	<u>8,395</u>	<u>22,500</u>	<u>19,750</u>	<u>23,800</u>	<u>1,300</u>
<b>TOTAL 402-CITY MANAGER'S OFFICE</b>	<u><b>183,108</b></u>	<u><b>211,530</b></u>	<u><b>202,850</b></u>	<u><b>233,800</b></u>	<u><b>22,270</b></u>

### City Manager

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2011</u>	<u>FY 2012</u>
City Manager	VI	1	1
Executive Assistant	109	0.50	1

The Budget of the City Manager's office provides for the over-all administration of the City and Economic Development Corporation. Duties of the office include administering policies established by City Council, the development of administration procedures, and the coordinating and directing of all departments. In addition, this budget provides for the supervision of all city projects, city financing, and intergovernmental relations.

**City of Live Oak  
General Fund  
2011/12 Approved Budget**

	<u>Audited 2009/10 Actual</u>	<u>Current FY 2010/11</u>		<u>Approved Budget FY 2011/12</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>CITY SECRETARY'S OFFICE</b>					
<b>PERSONNEL SERVICES</b>					
405.100 Salaries	85,675	96,990	90,000	97,000	10
405.199 Overtime	850	1,500	1,500	1,500	-
405.200 F.I.C.A. Taxes	6,731	7,460	7,000	7,470	10
405.210 Group Insurance	5,735	7,097	6,750	6,600	(497)
405.230 Retirement	14,815	16,650	16,650	16,850	200
405.240 Workers Comp Insurance	178	220	220	230	10
TOTAL PERSONNEL SERVICES	<u>113,983</u>	<u>129,917</u>	<u>122,120</u>	<u>129,650</u>	<u>(267)</u>
<b>SUPPLIES EXPENSES</b>					
405.310 Office Supplies	3,454	7,000	6,500	7,200	200
405.320 Postage	8,589	8,000	6,500	14,000	6,000
405.330 Minor Tools & Equipment	30	2,010	-	-	(2,010)
405.390 Election Expense	17,028	7,500	7,250	13,000	5,500
405.392 Employee Relations	7,435	11,500	11,000	10,100	(1,400)
405.397 Safety Committee	6,514	5,600	5,400	-	(5,600)
TOTAL SUPPLIES EXPENSES	<u>43,049</u>	<u>41,610</u>	<u>36,650</u>	<u>44,300</u>	<u>2,690</u>
<b>OTHER SERVICES &amp; CHARGES</b>					
405.400 Professional Fees	95,636	151,900	133,500	144,000	(7,900)
405.408 Personnel Testing & Qual	6,039	7,000	6,000	7,500	500
405.415 Telephone	72,952	78,500	78,500	66,000	(12,500)
405.425 Conferences & Training	4,805	5,900	4,500	6,500	600
405.430 Legal Notices	10,334	12,846	9,000	13,000	154
405.450 Equipment Maintenance	6,829	4,638	4,138	9,100	4,462
405.470 Equipment Rental	768	1,605	1,000	1,200	(405)
405.475 Property & Liability Ins	79,330	90,055	87,000	95,000	4,945
405.480 Contingencies	-	100	100	600	500
405.485 Dues & Publications	6,148	9,041	9,000	6,500	(2,541)
405.494 Unemployment Expense	3,455	-	-	-	-
TOTAL OTHER SERVICES & CHARGES	<u>286,297</u>	<u>361,585</u>	<u>332,738</u>	<u>349,400</u>	<u>(12,185)</u>
<b>CAPITAL OUTLAY</b>					
405.579 Office Machines	-	24,690	24,100	-	(24,690)
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>24,690</u>	<u>24,100</u>	<u>-</u>	<u>(24,690)</u>
<b>TOTAL 405-CITY SECRETARY'S OFFICE</b>	<u><u>443,330</u></u>	<u><u>557,802</u></u>	<u><u>515,608</u></u>	<u><u>523,350</u></u>	<u><u>(34,452)</u></u>

### City Secretary

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2011</u>	<u>FY 2012</u>
City Secretary	I	1	1
HR Generalist	109	1	1

The budget of the City Secretary's Office provides for the operation of accurate records keeping, including city ordinances, resolutions, council minutes, city contracts and election results. Duties performed by this office include maintaining property and liability insurance programs for the city, preparations of documents for the City Council, and the Parks and Recreation, and the administrative support of the City Manager's office. It is also tasked with administering Human Resource functions for the City employees.



**City of Live Oak  
General Fund  
2011/12 Approved Budget**

	<u>Audited 2009/10 Actual</u>	<u>Current FY 2010/11</u>		<u>Approved Budget FY 2011/12</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>MUNICIPAL COURT</b>					
<b>PERSONNEL SERVICES</b>					
430.100 Salaries	86,995	81,050	74,000	89,450	8,400
430.199 Overtime	632	2,000	500	5,000	3,000
430.200 F.I.C.A. Taxes	6,413	7,340	5,800	7,250	(90)
430.210 Group Insurance	15,649	22,000	20,500	25,850	3,850
430.230 Retirement	13,973	16,380	13,000	16,270	(110)
430.240 Workers Comp Insurance	209	220	220	230	10
TOTAL PERSONNEL SERVICES	123,872	128,990	114,020	144,050	15,060
<b>SUPPLIES EXPENSES</b>					
430.300 Uniforms & Clothing	64	400	100	100	(300)
430.310 Office Supplies	2,770	4,000	2,500	3,500	(500)
430.330 Minor Tools & Equipment	672	700	800	700	-
TOTAL SUPPLIES EXPENSES	3,506	5,100	3,400	4,300	(800)
<b>OTHER SERVICES &amp; CHARGES</b>					
430.400 Professional Fees	61,542	64,500	64,000	66,300	1,800
430.410 Warrant Collection Fees	16,424	12,000	6,000	12,000	-
430.412 Credit Card Fees	9,849	5,000	9,000	8,000	3,000
430.425 Conferences & Training	951	2,000	1,000	1,000	(1,000)
430.480 Contingencies	120	200	100	200	-
430.485 Dues & Publications	90	400	150	400	-
TOTAL OTHER SERVICES & CHARGES	88,976	84,100	80,250	87,900	3,800
<b>TOTAL 430-MUNICIPAL COURT</b>	<u>216,353</u>	<u>218,190</u>	<u>197,670</u>	<u>236,250</u>	<u>18,060</u>

### Municipal Court

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2011</u>	<u>FY 2012</u>
Court Clerk	110	1	1
Deputy Court Clerk	104	2	2

The budget of the Municipal Court establishes the effective operation of the Municipal Court of Live Oak. Duties of the office include performing clerical assignments by processing legal instruments, recording the dispositions of cases, and preparing a docket sheet and all other services required for an efficient operation of the court.

**City of Live Oak  
General Fund  
2011/12 Approved Budget**

	<u>Audited 2009/10 Actual</u>	<u>Current FY 2010/11</u>		<u>Approved Budget FY 2011/12</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>FINANCE</b>					
<b>PERSONNEL SERVICES</b>					
470.100 Salaries	159,846	191,000	185,000	196,000	5,000
470.199 Overtime	6	500	100	500	-
470.200 F.I.C.A. Taxes	11,752	15,000	14,500	15,050	50
470.210 Group Insurance	18,566	35,000	30,000	30,530	(4,470)
470.230 Retirement	25,451	33,400	31,750	33,850	450
470.240 Workers Comp Insurance	342	420	420	460	40
TOTAL PERSONNEL SERVICES	<u>215,963</u>	<u>275,320</u>	<u>261,770</u>	<u>276,390</u>	<u>1,070</u>
<b>SUPPLIES EXPENSES</b>					
470.310 Office Supplies	2,816	3,200	3,500	3,500	300
470.330 Minor Tools & Equipment	-	1,600	100	1,000	(600)
TOTAL SUPPLIES EXPENSES	<u>2,816</u>	<u>4,800</u>	<u>3,600</u>	<u>4,500</u>	<u>(300)</u>
<b>OTHER SERVICES &amp; CHARGES</b>					
470.400 Professional Fees	27,672	29,000	27,500	41,000	12,000
470.405 Property Appraisal	21,951	21,700	21,700	22,650	950
470.406 Tax Assessor/Collector	-	8,000	5,000	8,000	-
470.425 Conferences and Training	4,941	8,500	5,000	7,500	(1,000)
470.480 Contingencies	-	1,000	-	1,000	-
470.484 Bank Charges	4,780	6,000	6,000	6,000	-
470.485 Dues & Publications	1,010	1,850	1,500	1,850	-
TOTAL OTHER SERVICES & CHARGES	<u>60,354</u>	<u>76,050</u>	<u>66,700</u>	<u>88,000</u>	<u>11,950</u>
<b>CAPITAL OUTLAY</b>					
470.591 Software	-	-	-	13,000	13,000
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,000</u>	<u>13,000</u>
<b>TOTAL 470-FINANCE</b>	<u><u>279,132</u></u>	<u><u>356,170</u></u>	<u><u>332,070</u></u>	<u><u>381,890</u></u>	<u><u>25,720</u></u>

## Finance Department

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2011</u>	<u>FY 2012</u>
Finance Director	III	0.5	0.5
Purchasing/Budget Admin	109	1	1
Accounting Supervisor	113	1	1
Finance Clerk	106	0.5	0.5
Receptionist	103	1	1

The Finance Department budget maintains the financial records of the city. Responsibilities of this office require administration of generally accepted governmental accounting principles in doing a variety of complex accounting work. Also this budget establishes financial statements that keep the city administration aware of the city's financial progress.

**City of Live Oak  
General Fund  
2011/12 Approved Budget**

	<u>Audited 2009/10 Actual</u>	<u>Current FY 2010/11</u>		<u>Approved Budget FY 2011/12</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>EMERGENCY MANAGEMENT</b>					
<b>PERSONNEL SERVICES</b>					
520.100 Salaries	36,552	38,100	38,200	39,150	1,050
520.200 F.I.C.A. Taxes	2,786	2,920	2,950	3,000	80
520.210 Group Insurance	4,774	6,400	6,400	6,210	(190)
520.230 Retirement	5,826	6,500	6,500	6,750	250
520.240 Workers Comp Insurance	173	180	180	90	(90)
TOTAL PERSONNEL SERVICES	<u>50,112</u>	<u>54,100</u>	<u>54,230</u>	<u>55,200</u>	<u>1,100</u>
<b>SUPPLIES EXPENSES</b>					
520.300 Uniforms	52	600	150	350	(250)
520.310 Office Supplies	182	200	200	200	-
520.330 Minor Tools & Equipment	64	400	200	200	(200)
520.337 Public Education Materials	-	600	-	500	(100)
520.397 Safety Committee	-	-	-	7,500	7,500
TOTAL SUPPLIES EXPENSES	<u>298</u>	<u>1,800</u>	<u>550</u>	<u>8,750</u>	<u>6,950</u>
<b>OTHER SERVICES &amp; CHARGES</b>					
520.400 Professional Services	8,705	10,000	8,705	10,000	-
520.415 Telephone	255	325	300	300	(25)
520.425 Conferences & Training	213	1,995	1,000	1,725	(270)
520.450 Equipment Maintenance	-	200	100	200	-
520.480 Contingencies	18	-	-	-	-
520.485 Dues & Publications	246	875	700	875	-
TOTAL OTHER SERVICES & CHARGES	<u>9,437</u>	<u>13,395</u>	<u>10,805</u>	<u>13,100</u>	<u>(295)</u>
<b>TOTAL 520-EMERGENCY MANAGEMENT</b>	<u><u>59,846</u></u>	<u><u>69,295</u></u>	<u><u>65,585</u></u>	<u><u>77,050</u></u>	<u><u>7,755</u></u>

### **Emergency Management Coordinator**

<b>Positions</b>	<b>Pay Grade</b>	<b>FY 2011</b>	<b>FY 2012</b>
Emergency Management Coordinator	108	1	1

The office of Emergency Management is located in the Fire Department directly adjacent to the City's communication center. Emergency Management is responsible for the city's emergency preparedness plans should an actual emergency occur. These plans provide advanced operating procedures giving direction to staff while the actual emergency is dealt with. The emergencies could involve natural disasters, technological or man-made emergency terrorist act or acts aimed at National Security, which could include weapons of mass destruction. The city emergency management command center is located adjacent to the communications center and the Fire Department's training room. It is this room that doubles as our emergency command center which is equipped with additional phone lines, and access to Internet connections. The Structure has been designed with enhanced structural integrity and is easily securable dependent on the command center's needs.

**City of Live Oak  
General Fund  
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	<u>Audited 2009/10 Actual</u>	<u>Current FY 2010/11</u>		<u>Approved Budget FY 2011/12</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>POLICE DEPARTMENT</b>					
<b>PERSONNEL SERVICES</b>					
530.100 Salaries - Police	1,589,450	1,712,000	1,660,000	1,721,000	9,000
530.101 Holiday Pay	40,039	40,000	40,000	40,000	-
530.190 Overtime - Traffic	52,997	50,000	50,000	50,000	-
530.199 Overtime	46,593	38,500	60,000	50,000	11,500
530.200 F.I.C.A. Taxes	128,430	141,000	138,000	142,500	1,500
530.210 Group Insurance	197,511	263,000	245,000	245,200	(17,800)
530.230 Retirement	287,208	314,000	314,000	322,000	8,000
530.240 Workers Comp Insurance	39,187	41,500	42,000	41,500	-
TOTAL PERSONNEL SERVICES	2,381,415	2,600,000	2,549,000	2,612,200	12,200
<b>SUPPLIES EXPENSES</b>					
530.300 Uniform Cleaning Allowance	27,525	32,400	32,400	32,400	-
530.301 Uniform Purchases	17,294	15,440	15,000	17,000	1,560
530.310 Office Supplies	7,428	6,700	6,000	6,700	-
530.330 Minor Tools & Equipment	21,779	14,605	14,605	15,000	395
530.337 Civic & Educational Prog Suppl	16,426	14,500	14,500	14,500	-
530.338 Operating Supplies	20,674	25,820	25,820	26,000	180
TOTAL SUPPLIES EXPENSES	111,126	109,465	108,325	111,600	2,135
<b>OTHER SERVICES &amp; CHARGES</b>					
530.400 Professional Services	3,931	10,800	13,000	8,000	(2,800)
530.401 Investigation Fees	10,185	12,300	7,000	15,000	2,700
530.402 San Antonio Magistrate Fees	616	3,000	1,000	3,000	-
530.412 Wrecker Service	1,485	3,700	4,000	6,000	2,300
530.413 Jail Fees	10,000	8,000	4,000	12,000	4,000
530.416 Air Time - Mobile Data Term	10,303	15,600	12,000	12,800	(2,800)
530.425 Conferences & Training	19,950	26,250	32,000	26,250	-
530.426 LEOCE Training	5,644	2,500	4,250	2,600	100
530.450 Equipment Maintenance	7,198	10,500	10,500	10,800	300
530.480 Contingencies	2,539	2,500	750	2,500	-
530.483 Other Expense	1,318	2,740	2,500	6,475	3,735
530.485 Dues & Publications	2,381	3,705	3,500	5,000	1,295
TOTAL OTHER SERVICES & CHARGES	75,550	101,595	94,500	110,425	8,830

**City of Live Oak  
General Fund  
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	<u>Audited 2009/10 Actual</u>	<u>Current FY 2010/11 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Approved Budget FY 2011/12</u>	<u>Budget Increase/ (Decrease)</u>
<b>POLICE DEPARTMENT</b>					
<b>CAPITAL OUTLAY</b>					
530.574 Communications Equipment	19,643	30,400	30,400	-	(30,400)
530.579 Office Machines	8,482	-	-	-	-
530.583 Safety Equipment	8,552	3,200	5,000	49,479	46,279
530.595 Other Capital	<u>131,606</u>	<u>66,000</u>	<u>60,000</u>	<u>87,100</u>	<u>21,100</u>
TOTAL CAPITAL OUTLAY	168,282	99,600	95,400	136,579	36,979
<b>TOTAL 530-POLICE DEPARTMENT</b>	<u>2,736,373</u>	<u>2,910,660</u>	<u>2,847,225</u>	<u>2,970,804</u>	<u>60,144</u>



## Police Department

Positions	Pay Grade	FY 2011	FY 2012
Chief	III	1	1
Assistant Chief	P-5	0.75	0.75
Lieutenant	P-4	1	1
Sergeant	P-3	0	8
Sergeant Patrol	P-3	3	0
Sergeant Investigative	P-3	4	0
Sergeant Juvenile	P-3	1	0
Corporal	P-2	0	4
Corporal Patrol	P-2	3	0
Patrol Officers	P-1	17	17
Administrative Assistant	108	1	1
Warrant Officer	P-2	1	0
Administrative Clerk	104	2	2

The budget of the Police Department provides for the comprehensive oversight of numerous programs pertaining to public safety. Provided within this account are personnel costs for around-the-clock public protection to insure that peace is maintained within the community. In addition, the budget insures that equipment the officers need and the tools that are utilized by police professionals are safe and professionally maintained.

**City of Live Oak  
General Fund  
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	<u>Audited 2009/10 Actual</u>	<u>Current FY 2010/11</u>		<u>Approved Budget FY 2011/12</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>DISPATCH SERVICES</b>					
<b>PERSONNEL SERVICES</b>					
535.100 Salaries - Dispatch	376,560	401,100	396,000	412,900	11,800
535.xxx Part Time Salaries	-	4,220	-	-	(4,220)
535.101 Holiday Pay	13,295	12,000	12,500	12,000	-
535.199 Overtime - Dispatch	2,762	3,500	6,000	5,000	1,500
535.200 F.I.C.A. Taxes	28,701	32,610	32,000	32,800	190
535.210 Group Insurance	50,499	67,500	68,500	75,600	8,100
535.230 Retirement	62,843	71,500	71,000	73,800	2,300
535.240 Workers Comp Insurance	857	1,300	1,300	1,400	100
TOTAL PERSONNEL SERVICES	<u>535,516</u>	<u>593,730</u>	<u>587,300</u>	<u>613,500</u>	<u>19,770</u>
<b>SUPPLIES EXPENSES</b>					
535.300 Uniforms & Cleaning Allowance	885	660	885	885	225
535.301 Uniform Purchases	1,012	1,000	500	1,000	-
535.310 Office Supplies	1,381	2,000	2,200	2,000	-
535.330 Minor Tools & Equipment	4,754	8,900	8,500	8,150	(750)
TOTAL SUPPLIES EXPENSES	<u>8,033</u>	<u>12,560</u>	<u>12,085</u>	<u>12,035</u>	<u>(525)</u>
<b>OTHER SERVICES &amp; CHARGES</b>					
535.425 Conferences & Training	3,353	13,260	9,000	13,260	-
535.450 Equipment Maintenance	4,299	4,680	3,000	2,000	(2,680)
535.470 Equipment Rental	41,400	46,500	43,000	23,250	(23,250)
535.480 Contingencies	-	500	100	500	-
535.485 Dues and Publications	-	453	-	1,000	547
TOTAL OTHER SERVICES & CHARGES	<u>49,053</u>	<u>65,393</u>	<u>55,100</u>	<u>40,010</u>	<u>(25,383)</u>
<b>TOTAL 535-DISPATCH SERVICES</b>	<u><u>592,601</u></u>	<u><u>671,683</u></u>	<u><u>654,485</u></u>	<u><u>665,545</u></u>	<u><u>(6,138)</u></u>

### Dispatch Services

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2011</u>	<u>FY 2012</u>
Assistant Chief	P-5	0.25	0.25
Dispatch Supervisor	110	1	1
Dispatcher(s)	106	10	10

The Live Oak Communications Center provides emergency and non-emergency communication service for the Judson I.S.D. Police Department and the Cities of Live Oak, and Selma and portions of Bexar, Comal and Guadalupe Counties. The Center moved into the new facility January 21, 2003, which included the new 800 MHz Emergency Digital Analog Communication System (EDACS) that provides interoperability with San Antonio, Bexar County and surrounding Metro-Com Cities.

**City of Live Oak  
General Fund  
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	<u>Audited 2009/10 Actual</u>	<u>Current FY 2010/11</u>		<u>Approved Budget FY 2011/12</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>FIRE &amp; EMS SERVICES</b>					
<b>PERSONNEL SERVICES</b>					
540.100 Salaries	965,495	1,020,000	1,020,000	1,055,000	35,000
540.101 Holiday Pay	40,488	42,000	42,000	42,000	-
540.199 Overtime	34,876	36,000	36,000	37,000	1,000
540.200 F.I.C.A. Taxes	76,322	84,050	84,000	87,000	2,950
540.210 Group Insurance	122,026	164,000	164,000	162,750	(1,250)
540.230 Retirement	167,878	186,600	186,500	196,500	9,900
540.240 Workers Comp Insurance	19,315	19,000	18,996	18,100	(900)
TOTAL PERSONNEL SERVICES	<u>1,426,400</u>	<u>1,551,650</u>	<u>1,551,496</u>	<u>1,598,350</u>	<u>46,700</u>
<b>SUPPLIES EXPENSES</b>					
540.300 Uniform Cleaning Allowance	12,000	12,250	12,250	12,500	250
540.301 Uniforms Purchases	6,599	6,000	6,000	8,000	2,000
540.310 Office Supplies	3,461	4,000	3,500	4,000	-
540.330 Minor Tools & Equipment	11,566	13,800	12,000	17,800	4,000
540.337 Public Education Supplies	2,000	2,000	1,500	2,000	-
540.340 Rescue Supplies	6,026	5,700	5,000	7,700	2,000
540.378 Station Maint Supplies	11,933	15,000	11,000	16,000	1,000
TOTAL SUPPLIES EXPENSES	<u>53,586</u>	<u>58,750</u>	<u>51,250</u>	<u>68,000</u>	<u>9,250</u>
<b>OTHER SERVICES &amp; CHARGES</b>					
540.407 Haz Mat Response Team	800	1,000	1,000	1,000	-
540.411 Schertz Ambulance Service	148,125	148,340	148,125	160,330	11,990
540.425 Conferences & Training	9,116	14,000	10,850	17,000	3,000
540.450 Equipment Maintenance	12,952	16,000	18,000	15,000	(1,000)
540.480 Contingencies	-	-	-	6,000	6,000
540.485 Dues & Publications	4,477	5,900	5,900	7,000	1,100
TOTAL OTHER SERVICES & CHARGES	<u>175,470</u>	<u>185,240</u>	<u>183,875</u>	<u>206,330</u>	<u>21,090</u>
<b>CAPITAL OUTLAY</b>					
540.580 Operating Equipment	1,230	63,885	63,885	15,000	(48,885)
TOTAL CAPITAL OUTLAY	<u>1,230</u>	<u>63,885</u>	<u>63,885</u>	<u>15,000</u>	<u>(48,885)</u>
<b>TOTAL 540-FIRE &amp; EMS SERVICES</b>	<u><u>1,656,686</u></u>	<u><u>1,859,525</u></u>	<u><u>1,850,506</u></u>	<u><u>1,887,680</u></u>	<u><u>28,155</u></u>

### Fire & EMS Services

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2011</u>	<u>FY 2012</u>
Fire Chief	III	1	1
Assistant Fire Chief	F-5	1	1
Captain	F-4	3	3
Lieutenant	F-3	3	3
Paramedic	F-2	3	3
Fire Fighter	F-1	9	9
Administrative Clerk	104	0.5	0.5

The Fire Department is responsible for 2 major areas of service to our community. Fire protection and emergency medical service providers are the two major areas managed by the Fire Chief. The attached budget provides for the necessary personnel required to achieve these goals, the operating supplies needed to support these endeavors and capital equipment.

**City of Live Oak  
General Fund  
2011/12 Approved Budget**

	<u>Audited 2009/10 Actual</u>	<u>Current FY 2010/11</u>		<u>Approved Budget FY 2011/12</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>PUBLIC WORKS GENERAL</b>					
<b>PERSONNEL SERVICES</b>					
560.100 Salaries	178,704	186,500	186,500	181,000	(5,500)
560.199 Overtime	1,413	2,500	1,600	2,000	(500)
560.200 F.I.C.A. Taxes	13,095	14,500	14,400	14,000	(500)
560.210 Group Insurance	20,885	27,400	26,000	28,650	1,250
560.230 Retirement	28,650	32,700	32,300	31,550	(1,150)
560.240 Workers Comp Insurance	3,293	3,180	3,180	3,300	120
TOTAL PERSONNEL SERVICES	<u>246,039</u>	<u>266,780</u>	<u>263,980</u>	260,500	(6,280)
<b>SUPPLIES EXPENSES</b>					
560.300 Uniforms	4,831	5,900	4,000	5,500	(400)
560.310 Office Supplies	672	1,100	1,000	1,100	-
560.330 Minor Tools & Equip	5,412	7,500	5,500	7,000	(500)
560.333 Petroleum Products	91,881	126,773	120,000	127,000	227
560.336 Janitorial Supplies	5,695	7,000	7,000	7,000	-
560.350 Safety Supplies	452	1,100	900	600	(500)
560.357 Construction & Maintenance	84,716	96,800	95,000	70,800	(26,000)
560.365 Small Power & Hand Tools	239	-	500	-	-
560.385 Vehicle Maint Supplies	40,988	48,000	43,000	41,000	(7,000)
TOTAL SUPPLIES EXPENSES	<u>234,886</u>	<u>294,173</u>	<u>276,900</u>	260,000	(34,173)
<b>OTHER SERVICES &amp; CHARGES</b>					
560.400 Professional Fees	39,653	-	-	-	-
560.402 Certifications & Testing	208	650	250	400	(250)
560.417 Janitorial Services	20,835	54,500	54,000	60,000	5,500
560.425 Conferences & Training	1,245	1,000	800	1,000	-
560.440 Utilities	93,265	114,000	112,000	115,000	1,000
560.445 Contract Maintenance	14,163	6,500	6,500	5,000	(1,500)
560.458 Vehicle Maint Services	9,766	17,500	17,500	15,000	(2,500)
560.460 Vehicle Rehabilitation	2,963	2,000	2,000	2,000	-
560.461 Emergency Contingencies	23,232	82,500	5,000	80,000	(2,500)
560.480 Contingencies	69	1,000	750	1,000	-
560.485 Dues & Publications	709	800	800	800	-
TOTAL OTHER SERVICES & CHARGES	<u>206,108</u>	<u>280,450</u>	<u>199,600</u>	280,200	(250)
TOTAL 560-PUBLIC WORKS GENERAL	<u>687,033</u>	<u>841,403</u>	<u>740,480</u>	<u>800,700</u>	<u>(40,703)</u>

### Public Works - General

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2011</u>	<u>FY 2012</u>
Public Works Director	III	0.50	0.50
Administrative Assistant	108	0.50	0.50
Fleet Service Manager	110	1	1
Mechanic	106	1	1
Building Maintenance/Custodian	104	1	1

The Public Works budget provides for the maintenance of grounds and buildings and most of all city facilities. Gas and electric service for city facilities. Fleet maintenance services including preventive maintenance, minor & major repairs, fuel for the city fleet of vehicles and equipment.

**City of Live Oak  
General Fund  
2011/12 Approved Budget**

	<u>Audited 2009/10 Actual</u>	<u>Current FY 2010/11</u>		<u>Approved Budget FY 2011/12</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>STREET MAINTENANCE</b>					
<b>PERSONNEL SERVICES</b>					
562.100 Salaries	105,631	110,100	110,100	113,050	2,950
562.199 Overtime	722	3,000	3,000	3,000	-
562.200 F.I.C.A. Taxes	7,711	8,650	8,650	8,880	230
562.210 Group Insurance	17,549	24,000	23,500	23,000	(1,000)
562.230 Retirement	16,946	19,280	19,280	20,000	720
562.240 Workers Comp Insurance	6,016	6,300	6,300	6,600	300
TOTAL PERSONNEL SERVICES	154,576	171,330	170,830	174,530	3,200
<b>SUPPLIES EXPENSES</b>					
562.310 Office Supplies	-	-	-	-	-
562.330 Minor Tools & Equipment	370	3,500	300	3,000	(500)
562.350 Safety Supplies	-	500	100	500	-
562.357 Construction & Maint Supplies	363	5,000	1,000	5,000	-
562.380 Street Maint Materials	9,939	30,000	15,000	30,000	-
TOTAL SUPPLIES EXPENSES	10,672	39,000	16,400	38,500	(500)
<b>OTHER SERVICES &amp; CHARGES</b>					
562.400 Professional Fees	4,079	13,000	3,000	13,000	-
562.425 Conferences & Training	-	500	200	500	-
562.440 Utilities	82,144	85,000	80,000	85,000	-
562.445 Contract Maintenance	17,671	15,000	15,000	15,000	-
562.470 Equipment Rentals	1,270	500	500	500	-
562.461 Emergency Contingencies	-	50,000	10,000	50,000	-
562.480 Contingencies	69	500	-	500	-
TOTAL OTHER SERVICES & CHARGES	105,233	164,500	108,700	164,500	-
<b>CAPITAL OUTLAY</b>					
562.586 Vehicles	-	32,000	25,000	-	(32,000)
TOTAL CAPITAL OUTLAY	-	32,000	25,000	-	(32,000)
<b>TOTAL 562-STREET MAINTENANCE</b>	<u>270,480</u>	<u>406,830</u>	<u>320,930</u>	<u>377,530</u>	<u>(29,300)</u>



**Public Works - Street Maintenance**

<b>Positions</b>	<b>Pay Grade</b>	<b>FY 2011</b>	<b>FY 2012</b>
Equipment Operator(s) III	107	3	3

The Public Works Street Maintenance provides for the maintenance of traffic control devices within the city, stop signs, speed limits sign, traffic signals, and pavement markings. It also provides for street lighting, Right-of-way maintenance which includes trash pickup, mowing and herbicide applications, road maintenance which includes crack sealing, pothole patching and minor isolated repairs.

**City of Live Oak  
General Fund  
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	<u>Audited 2009/10 Actual</u>	<u>Current FY 2010/11</u>		<u>Approved Budget FY 2011/12</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>ANIMAL CONTROL</b>					
<b>PERSONNEL SERVICES</b>					
564.100 Salaries	81,030	94,400	80,000	95,650	1,250
564.199 Overtime	12,869	20,000	12,500	20,000	-
564.200 F.I.C.A. Taxes	6,918	8,800	7,600	8,850	50
564.210 Group Insurance	13,400	19,000	22,000	26,000	7,000
564.230 Retirement	15,008	19,520	16,500	19,950	430
564.240 Workers Comp Insurance	1,519	1,810	1,810	2,770	960
TOTAL PERSONNEL SERVICES	130,744	163,530	140,410	173,220	9,690
<b>SUPPLIES EXPENSES</b>					
564.300 Uniform Rentals	3,005	3,265	2,500	3,200	(65)
564.310 Office Supplies	57	1,000	750	750	(250)
564.330 Animal Control Supplies	10,499	13,650	11,000	13,650	-
564.350 Safety Supplies	659	500	500	500	-
TOTAL SUPPLIES EXPENSES	14,220	18,415	14,750	18,100	(315)
<b>OTHER SERVICES &amp; CHARGES</b>					
564.400 Professional Fees	4,795	7,900	7,900	8,500	600
564.402 Certifications & Testing	-	360	150	360	-
564.405 Minor Tools & Equipment	1,014	2,500	1,000	2,500	-
564.425 Conferences & Training	781	2,060	500	2,000	(60)
564.445 Contract Maintenance	740	5,000	1,500	5,000	-
564.480 Contingencies	-	300	-	300	-
564.485 Dues & Publications	-	200	-	200	-
TOTAL OTHER SERVICES & CHARGES	7,330	18,320	11,050	18,860	540
<b>CAPITAL OUTLAY</b>					
564.530 Buildings	-	10,500	10,400	-	(10,500)
TOTAL CAPITAL OUTLAY	-	10,500	10,400	-	(10,500)
<b>TOTAL 564-ANIMAL CONTROL</b>	<u>152,294</u>	<u>210,765</u>	<u>176,610</u>	<u>210,180</u>	<u>(585)</u>

### Animal Control

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2011</u>	<u>FY 2012</u>
Animal Control Supervisor	110	1	1
Animal Control Officers	106	2	2

The Animal Control budget provides personnel and equipment used in keeping stray animals off the streets, as well as handles all animal bite cases for public safety reasons. These funds ensures the enforcement of city and state legislation relating to animal control and promote responsible pet ownership through educational programs, and provide sanitary animal housing and disposition services. The City of Converse is currently contracting animal impoundment services.

**City of Live Oak  
General Fund  
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	<u>Audited 2009/10 Actual</u>	<u>Current FY 2010/11</u>		<u>Approved Budget FY 2011/12</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>PARKS MAINTENANCE</b>					
<b>PERSONNEL SERVICES</b>					
565.100 Salaries	180,656	189,000	193,000	202,190	13,190
565.199 Overtime	7,252	8,000	10,000	8,000	-
565.200 F.I.C.A. Taxes	13,345	15,500	15,500	16,100	600
565.210 Group Insurance	30,368	40,000	40,000	46,600	6,600
565.230 Retirement	29,981	34,000	34,500	36,250	2,250
565.240 Workers Comp Insurance	3,950	4,250	4,250	4,970	720
TOTAL PERSONNEL SERVICES	<u>265,551</u>	<u>290,750</u>	<u>297,250</u>	<u>314,110</u>	<u>23,360</u>
<b>SUPPLIES EXPENSES</b>					
565.300 Uniform Rental	5,752	5,831	3,500	5,830	(1)
565.330 Minor Tools & Equipment	6,680	8,000	5,000	8,000	-
565.331 Park Maintenance Supplies	19,046	24,000	24,000	20,000	(4,000)
565.350 Safety Supplies	432	1,000	1,000	1,000	-
565.357 Construction & Maint Supplies	23,343	17,000	16,000	17,000	-
TOTAL SUPPLIES EXPENSES	<u>55,253</u>	<u>55,831</u>	<u>49,500</u>	<u>51,830</u>	<u>(4,001)</u>
<b>OTHER SERVICES &amp; CHARGES</b>					
565.400 Professional Fees	-	15,000	15,000	-	(15,000)
565.425 Conferences & Training	855	1,000	500	1,000	-
565.440 Utilities	18,675	11,000	22,000	17,000	6,000
565.441 Turf Maintenance	10,278	7,000	7,000	11,000	4,000
565.445 Contract Maintenance	6,491	33,700	15,000	35,700	2,000
TOTAL OTHER SERVICES & CHARGES	<u>36,299</u>	<u>67,700</u>	<u>59,500</u>	<u>64,700</u>	<u>(3,000)</u>
<b>CAPITAL OUTLAY</b>					
565.530 Buildings & Structures	-	-	-	10,000	10,000
565.588 Park Maintenance Equipment	-	27,000	27,000	-	(27,000)
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>27,000</u>	<u>27,000</u>	<u>10,000</u>	<u>(17,000)</u>
<b>TOTAL 565-PARKS MAINTENANCE</b>	<u><u>357,103</u></u>	<u><u>441,281</u></u>	<u><u>433,250</u></u>	<u><u>440,640</u></u>	<u><u>(641)</u></u>

### Public Works - Park Maintenance

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2011</u>	<u>FY 2012</u>
Parks Supervisor	110	1	1
Senior Equipment Operator	107	1	1
Equipment Operator II	107	1	2
Equipment Operator I	104	2	1
Maintenance Worker	103	1	1

The Park Maintenance Budget provides for the cleaning and maintaining of all city property within the City Park. It provides for personnel to coordinate athletic events in the park, maintains, and promotes the Disc Golf Course and swimming pool. The city has approximately 84 acres of park.

**City of Live Oak  
General Fund  
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	<u>Audited 2009/10 Actual</u>	<u>Current FY 2010/11</u>		<u>Approved Budget FY 2011/12</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>LEISURE SERVICES</b>					
<b>PERSONNEL SERVICES</b>					
566.100 Salaries	39,955	48,170	48,170	49,400	1,230
566.110 Salaries - Rental Lifeguards	23,920	27,000	25,000	27,000	-
566.199 Overtime	3,167	3,000	3,000	3,000	-
566.200 F.I.C.A. Taxes	4,946	6,000	6,000	6,080	80
566.210 Group Insurance	5,563	8,200	8,100	8,000	(200)
566.230 Retirement	6,868	8,220	8,220	8,550	330
566.240 Workers Comp Insurance	1,451	1,460	1,460	1,640	180
TOTAL PERSONNEL SERVICES	85,868	102,050	99,950	103,670	1,620
<b>SUPPLIES EXPENSES</b>					
566.300 Uniform Rentals	1,174	2,000	1,300	2,000	-
566.310 Office Supplies	602	800	500	800	-
566.330 Minor Tools & Equipment	2,259	2,500	3,500	2,500	-
566.332 Pool Maint Sup & Chemical	11,753	16,000	11,000	16,000	-
566.339 Safety Supplies	388	500	250	500	-
566.357 Construction & Maint Supplies	4,498	8,000	8,500	8,000	-
TOTAL SUPPLIES EXPENSES	20,675	29,800	25,050	29,800	-
<b>OTHER SERVICES &amp; CHARGES</b>					
566.425 Conferences & Training	181	1,000	500	1,000	-
566.430 Advertising	1,865	2,500	2,000	2,500	-
566.440 Utilities	8,135	11,000	8,000	11,000	-
566.451 Recycling Projects	11,701	12,000	12,000	12,000	-
566.480 Contingencies	94	500	-	500	-
566.485 Dues & Publications	-	300	150	300	-
566.650 Recreational Event Exp	28,076	33,150	30,000	33,150	-
566.655 Fund Raising Expense	781	8,000	500	8,000	-
TOTAL OTHER SERVICES & CHARGES	50,834	68,450	53,150	68,450	-
<b>CAPITAL OUTLAY</b>					
566.588 Pool Rehab	-	-	-	51,500	51,500
TOTAL CAPITAL OUTLAY	-	-	-	51,500	51,500
<b>TOTAL 566-LEISURE SERVICES</b>	<u>157,376</u>	<u>200,300</u>	<u>178,150</u>	<u>253,420</u>	<u>53,120</u>

### Public Works - Leisure Services

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2011</u>	<u>FY 2012</u>
Recreation Coordinator	110	1	1
Seasonal Full-time Staff	-	-	-
Seasonal Part-time Staff	-	-	-

The Budget of Leisure Services provides funding for the seasonal operation and the off-season maintenance of the Swimming Pool and associated grounds. The recommended enhancements in this area will extend funding to other recreational and quality of life programs. These programs will be identified, organized and delivered to the community through the budget's fulltime Recreational Specialist. Funds are available in this budget for part time staff to work under the direction of the Rec. Specialist in delivering the new programs. The Rec. Specialist will work with current recreational programs (Swim Team, Baseball, Disc Golf, Football, etc.) to facilitate continued success and improvement. The staff in this budget will serve as the key staff liaison for coordinating city events such as Park Day, Indoor Car Show, Kids Fishing, Concerts in the park.

**City of Live Oak  
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	<u>Audited 2009/10 Actual</u>	<u>Current FY 2010/11</u>		<u>Approved Budget FY 2011/12</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>PLANNING &amp; ZONING</b>					
<b>PERSONNEL SERVICES</b>					
680.100 Salaries	87,805	90,400	81,500	76,450	(13,950)
680.199 Overtime	230	500	250	500	-
680.200 F.I.C.A. Taxes	6,417	7,350	6,500	5,900	(1,450)
680.210 Group Insurance	7,357	8,100	9,600	9,850	1,750
680.230 Retirement	13,936	16,350	13,900	13,270	(3,080)
680.240 Workers Comp Insurance	184	210	210	180	(30)
TOTAL PERSONNEL SERVICES	115,929	122,910	111,960	106,150	(16,760)
<b>SUPPLIES EXPENSES</b>					
680.301 Uniform Purchases	655	500	800	500	-
680.310 Office Supplies	383	1,000	200	700	(300)
680.330 Minor Tools & Equipment	-	-	-	800	800
680.393 Maps	-	500	250	-	(500)
TOTAL SUPPLIES EXPENSES	1,039	2,000	1,250	2,000	-
<b>OTHER SERVICES &amp; CHARGES</b>					
680.400 Professional Fees	7,021	18,800	11,000	15,000	(3,800)
680.425 Conferences & Training	5,159	8,200	7,000	7,000	(1,200)
680.480 Contingencies	-	200	75	200	-
680.485 Dues & Publications	1,453	1,500	1,500	1,500	-
TOTAL OTHER SERVICES & CHARGES	13,633	28,700	19,575	23,700	(5,000)
<b>TOTAL 680-PLANNING &amp; ZONING DEP</b>	<u>130,601</u>	<u>153,610</u>	<u>132,785</u>	<u>131,850</u>	<u>(21,760)</u>



### Planning & Zoning

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2011</u>	<u>FY 2012</u>
Assistant City Manager	V	0.80	0.80
Executive Assistant	109	0.50	0.00

The Planning and Zoning budget provides for the storage and recording of all documents and information that pertain to zoning issues within the city. It provides for training and educational support of the Planning and Zoning Commission, and a budget to administer and perform the function of the Board of Adjustment.

**City of Live Oak  
General Fund  
2011/12 Approved Budget**

	<u>Audited 2009/10 Actual</u>	<u>Current FY 2010/11</u>		<u>Approved Budget FY 2011/12</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>DEVELOPMENT SERVICES</b>					
<b>PERSONNEL SERVICES</b>					
682.100 Salaries	124,601	143,920	140,600	146,950	3,030
682.199 Overtime	1,005	2,000	500	2,000	-
682.200 F.I.C.A. Taxes	9,527	11,200	10,800	11,400	200
682.210 Group Insurance	10,021	19,000	15,700	15,850	(3,150)
682.230 Retirement	20,323	24,950	24,500	25,700	750
682.240 Workers Comp Insurance	518	600	600	620	20
TOTAL PERSONNEL SERVICES	<u>165,995</u>	<u>201,670</u>	<u>192,700</u>	<u>202,520</u>	<u>850</u>
<b>SUPPLIES EXPENSES</b>					
682.300 Uniform Cleaning Allowance	1,800	1,800	2,025	2,400	600
682.301 Uniform Purchases	1,980	1,582	1,500	1,760	178
682.310 Office Supplies	3,486	4,700	4,000	4,600	(100)
682.330 Minor Tools and Equipment	999	500	500	1,000	500
682.393 Maps	-	80	-	80	-
TOTAL SUPPLIES EXPENSES	<u>8,264</u>	<u>8,662</u>	<u>8,025</u>	<u>9,840</u>	<u>1,183</u>
<b>OTHER SERVICES &amp; CHARGES</b>					
682.400 Professional Fees	28,622	107,000	78,000	98,650	(8,350)
682.416 Air Time - Moblie Wireless	799	1,056	600	1,530	474
682.425 Conferences & Training	4,274	5,335	4,500	7,735	2,400
682.445 Contract Maintenance	-	2,400	2,400	2,900	500
682.480 Contingencies	-	500	-	500	-
682.485 Dues & Publications	1,239	1,775	1,775	2,770	995
TOTAL OTHER SERVICES & CHARGES	<u>34,935</u>	<u>118,066</u>	<u>87,275</u>	<u>114,085</u>	<u>(3,981)</u>
<b>CAPITAL OUTLAY</b>					
682.530 Building	-	-	-	14,100	14,100
682.578 Office Furniture	-	2,000	2,000	-	(2,000)
682.579 Computer Equipment	2,153	1,000	975	1,300	300
682.586 Vehicles	-	35,950	38,000	-	(35,950)
682.591 Software	-	1,500	1,500	1,500	-
TOTAL CAPITAL OUTLAY	<u>2,153</u>	<u>40,450</u>	<u>42,475</u>	<u>16,900</u>	<u>(23,550)</u>
TOTAL 682-DEVELOPMENT SERVICES	<u>211,347</u>	<u>368,848</u>	<u>330,475</u>	<u>343,345</u>	<u>(25,498)</u>

### Development Services

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2011</u>	<u>FY 2012</u>
Building Official	113	1	1
Code Enforcement	107	1	1
Administrative Assistant	108	1	1
Administrative Clerk	104	0.5	0.5

The Development Services Department will provide plans review, code enforcement and building inspections and permits for the City. Consisting of an Administrative Assistant, a Code Compliance officer, a shared Administrative Clerk and a Building Official. This department's function is to ensure the citizens of Live Oak a safe environment by insuring compliance with building codes and city ordinances. This department is responsible for all Health and Safety inspections to the Live Oak Food Establishments.

**City of Live Oak  
General Fund  
2011/12 Approved Budget**

	<u>Audited 2009/10 Actual</u>	<u>Current FY 2010/11</u>		<u>Approved Budget FY 2011/12</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>INFORMATION TECHNOLOGY</b>					
<b>PERSONNEL SERVICES</b>					
685.100 Salaries	110,334	118,620	118,000	150,550	31,930
685.199 Overtime	4,518	14,000	14,000	5,000	(9,000)
685.200 F.I.C.A. Taxes	8,146	10,400	10,100	11,900	1,500
685.210 Group Insurance	10,997	14,800	14,500	24,600	9,800
685.230 Retirement	18,344	22,440	22,400	26,850	4,410
685.240 Workers Comp Insurance	229	320	320	350	30
TOTAL PERSONNEL SERVICES	<u>152,568</u>	<u>180,580</u>	<u>179,320</u>	<u>219,250</u>	<u>38,670</u>
<b>SUPPLIES EXPENSES</b>					
685.315 Data Processing Supplies	2,797	3,600	3,600	5,600	2,000
685.330 Minor Tools & Equipment	275	700	700	700	-
TOTAL SUPPLIES EXPENSES	<u>3,072</u>	<u>4,300</u>	<u>4,300</u>	<u>6,300</u>	<u>2,000</u>
<b>OTHER SERVICES &amp; CHARGES</b>					
685.400 Professional Fees	27,603	39,700	39,600	70,150	30,450
685.415 Internet Access Fees	831	2,300	2,300	5,000	2,700
685.425 Conferences & Training	1,967	2,920	2,920	5,000	2,080
685.445 Maintenance Contracts	93,606	117,500	112,200	122,600	5,100
685.452 Computer Maint & Fees	5,031	5,665	5,665	7,165	1,500
685.480 Contingencies	257	-	-	10,000	10,000
685.485 Dues & Publications	268	500	500	500	-
TOTAL OTHER SERVICES & CHARGES	<u>129,564</u>	<u>168,585</u>	<u>163,185</u>	<u>220,415</u>	<u>51,830</u>
<b>CAPITAL OUTLAY</b>					
685.579 Computer Equipment	33,156	186,950	183,350	26,650	(160,300)
685.591 Software	1,696	3,280	3,280	4,280	1,000
TOTAL CAPITAL OUTLAY	<u>34,852</u>	<u>190,230</u>	<u>186,630</u>	<u>30,930</u>	<u>(159,300)</u>
<b>TOTAL 685-INFORMATION TECH</b>	<u><u>320,056</u></u>	<u><u>543,695</u></u>	<u><u>533,435</u></u>	<u><u>476,895</u></u>	<u><u>(66,800)</u></u>

### Information Technology (IT)

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2011</u>	<u>FY 2012</u>
IT Director	III	1	1
IT Network Administrator	109	1	1
Computer Technician	108	1	1

The budget for Information Technology provides for the implementation, maintenance and troubleshooting of the city's entire computer and network environment. Included are a firewall, file servers, network switches, e-mail, fiber and copper infrastructure, VoIP telephone systems and Internet connectivity. Additionally, IT supports specialized software and system hardware that support unique police, fire, finance, utilities, court, public works and animal control data processing. The IT Department directly supports 115 personal computers and laptops for a 125 member workforce distributed across eight different buildings. The IT Department provides administrative backing for Live Oak's official Web site and provides operating system and application program training to employees. Support extends to "after hours" for complete 24 hour/365 day coverage.

**City of Live Oak  
General Fund  
2011/12 Approved Budget**

	<u>Audited 2009/10 Actual</u>	<u>Current FY 2010/11</u>		<u>Approved Budget FY 2011/12</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>OTHER FINANCING USES</b>					
<b>TRANSFER OUT</b>					
700.025	Transfer out-Abatement Fund	-	-	-	-
700.035	Transfer out-Asset Replacement Fd	204,679	154,620	190,257	35,637
700.0xx	Transfer to Debt Service	-	-	84,000	84,000
700.046	Transfer out-Capital Projects Fund	330,000	-	-	-
700.200	Transfer out-2005 CO Bond Fund	200,000	-	-	-
	<b>TOTAL TRANSFERS OUT</b>	<u>734,679</u>	<u>154,620</u>	<u>274,257</u>	<u>119,637</u>

**City of Live Oak  
General Fund  
Capital Requests  
2011/2012 Approved Budget**

<b>Department/ Account Number</b>	<b>Item Description</b>	<b>Item Cost</b>	<b>Department Cost</b>
<b>Finance Department</b>			
10-470.591	Software Online Bill Pay and Other Services - INCODE		\$ 13,000
<b>Police Department</b>			
10-530.583	Safety Equipment Body Armor	\$ 27,200	
	Rifles, Handguns, Shotguns	12,050	
	Rifle Sights and Lights	3,425	
	Tasers and Assessories	6,804	
10-530.595	Other Capital Coban MDC units to replace laptops in patrol units	77,000	
	Coban Video System with MDC unit	<u>10,100</u>	136,579
<b>Fire Department</b>			
10-540.580	Operating Equipment Pagers that would be P-25 compliant		15,000
<b>Parks Maintenance</b>			
10-565.530	Building & Structures Rehab ballfield backstops and dugouts (over 3 years)		10,000
<b>Leisure Services</b>			
10-566.588	Pool Rehab ADA Pool Access Chair	6,500	
	Replace Water Slide	<u>45,000</u>	51,500
<b>Development Services</b>			
10-682.579	Computer Equipment TV Screen with mount, Laptop	1,300	
10-682.530	Building & Structures Perform modifications to the Development Services area	14,100	
10-682.591	Software Inspections software upgrade	1,000	
	BPMS updates and tech support	<u>500</u>	16,900

**City of Live Oak  
General Fund  
Capital Requests  
2011/2012 Approved Budget**

<b>Department/ Account Number</b>	<b>Item Description</b>	<b>Item Cost</b>	<b>Department Cost</b>
<b>Information Technology</b>			
10-685.579	Computer Equipment		
	(20) PC Replacement Program	25,000	
	Laptop	1,300	
	Printer	350	
10-685.591	Software		
	Document Management (EDC)	500	
	Publisher	300	
	Adobe Acrobat	780	
	Assorted Microsoft	<u>2,700</u>	<u>30,930</u>
	 Total General Fund Capital Requests (Funded)		 <u>\$ 273,909</u>



**City of Live Oak  
General Fund  
Reserve Funded Items  
2011/2012 Approved Budget**

<b>Department/ Account Number</b>	<b>Item Description</b>	<b>Item Cost</b>	<b>Department Cost</b>
<b>Capital Requests</b>			\$ 273,909
<b>Transfer to Asset Replacement (Capital)</b>			190,257
<b>City Council</b>			
10-401.480	Contingencies		200,000
<b>City Manager</b>			
10-402.480	Contingency		10,000
<b>City Secretary</b>			
10-405.400	Professional Fees - (Contingency)		10,000
<b>Fire Department</b>			
10-540.480	Contingencies		6,000
<b>Public Works</b>			
10-560.357	Construction & Maintenance	60,000	
	CDBG Match	10,800	
10-560-461	Emergency Contingencies		
	Fuel costs over \$3.50 per gallon (\$0.75 x 38,000 gallons)	28,500	
	Major HVAC Repairs/Replacements	20,000	
	Major mechanical Repairs	17,500	
	Fleet accident repairs and reconditioning	9,000	
	Utilities contingency	5,000	
		<u>150,800</u>	
<b>Street Maintenance</b>			
10-562.461	Emergency Contingencies for major street repairs		50,000
<b>Development Services</b>			
10-682.400	Professional Fees (Bureau Veritas)		49,500
<b>Information Technology</b>			
10-685.480	Contingencies		<u>10,000</u>
<b>Total Reserve Funded Items</b>			<u><u>\$ 950,466</u></u>



### **35 – Asset Replacement Fund**

Money in this account is comprised of transfers from the General Fund and the Economic Development sales tax. This fund has been established to provide a funding source to replace vehicles and major equipment in the future.

**ASSET REPLACEMENT FUND  
APPROVED BUDGET  
FISCAL YEAR 2011/2012**

Beginning Fund Balance October 1, 2011:		\$ 1,811,190			
Estimated Revenues:		387,908			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Capital Outlay	-	-	-	645,200	645,200
Total Expenditures	-	-	-	645,200	645,200
Net Revenues/Expenditures					<u>(257,292)</u>
Ending Fund Balance September 30, 2012:					<u>\$ 1,553,898</u>

**ASSET REPLACEMENT FUND  
APPROVED BUDGET  
FISCAL YEAR 2010/2011  
(AS AMENDED)**

Beginning Fund Balance October 1, 2010:		\$ 1,779,732			
Estimated Revenues:		235,060			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Capital Outlay	-	-	-	213,200	213,200
Total Expenditures	-	-	-	213,200	213,200
Net Revenues/Expenditures					<u>21,860</u>
Ending Fund Balance September 30, 2011:					<u>\$ 1,801,592</u>

**City of Live Oak  
Asset Replacement Fund  
2011/2012 Approved Budget**

	Audited	Current FY 2010/2011		Approved	Budget
	2009/2010 Actual	Amended Budget	Projected End-of-Year	Budget FY 2011/12	Increase/ (Decrease)
<b>REVENUES</b>					
<b>INTEREST &amp; MISCELLANEOUS</b>					
360.000 Interest Revenue	3,005	10,000	2,500	10,000	-
360.100 Insurance Claim Payout	-	-	27,293	-	-
TOTAL INTEREST & MISCELLANEOUS	3,005	10,000	29,793	10,000	-
<b>OTHER FINANCING SOURCES</b>					
390.100 Transfers From General Fund	204,679	154,620	154,620	190,257	35,637
390.xxx Transfer From Storm Water	-	-	-	117,211	117,211
390.500 Transfers From EDC	70,440	70,440	70,440	70,440	-
TOTAL OTHER FINANCING SOURCES	275,119	225,060	225,060	377,908	152,848
<b>TOTAL REVENUES</b>	<b>278,124</b>	<b>235,060</b>	<b>254,853</b>	<b>387,908</b>	<b>152,848</b>

**City of Live Oak  
Asset Replacement Fund  
2011/2012 Approved Budget**

	<u>Audited 2009/2010 Actual</u>	<u>Current FY 2010/2011</u>		<u>Approved Budget FY 2011/12</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>EXPENDITURES</b>					
<b>POLICE DEPARTMENT</b>					
CAPITAL OUTLAY					
530.586 Vehicles	43,920	100,000	131,696	120,000	20,000
530.597 Vehicle Equipment	15,189	38,200	46,104	38,200	-
<b>TOTAL 530-POLICE DEPARTMENT</b>	<u>59,109</u>	<u>138,200</u>	<u>177,800</u>	<u>158,200</u>	<u>20,000</u>
<b>PUBLIC WORKS</b>					
CAPITAL OUTLAY					
560.586 Vehicles	-	25,000	22,316	-	(25,000)
560.580 Operating Equipment	-	-	-	107,000	107,000
<b>TOTAL CAPITAL OUTLAY</b>	<u>-</u>	<u>25,000</u>	<u>22,316</u>	<u>107,000</u>	<u>82,000</u>
<b>TOTAL 560-PUBLIC WORKS</b>	<u>-</u>	<u>25,000</u>	<u>22,316</u>	<u>107,000</u>	<u>82,000</u>
<b>PARKS MAINTENANCE</b>					
CAPITAL OUTLAY					
565.586 Vehicles	-	25,000	21,672	-	(25,000)
<b>TOTAL 565-PARKS MAINTENANCE</b>	<u>-</u>	<u>25,000</u>	<u>21,672</u>	<u>-</u>	<u>(25,000)</u>
<b>STORM WATER</b>					
CAPITAL OUTLAY					
567.586 Vehicles	-	25,000	21,607	-	(25,000)
567.580 Operating Equipment	-	-	-	220,000	220,000
<b>TOTAL CAPITAL OUTLAY</b>	<u>-</u>	<u>25,000</u>	<u>21,607</u>	<u>220,000</u>	<u>195,000</u>
<b>TOTAL 567-STORM WATER</b>	<u>-</u>	<u>25,000</u>	<u>21,607</u>	<u>220,000</u>	<u>195,000</u>

**City of Live Oak  
 Asset Replacement Fund  
 2011/2012 Approved Budget**

	<u>Audited 2009/2010 Actual</u>	<u>Current FY 2010/2011</u>		<u>Approved Budget FY 2011/12</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>FIRE DEPARTMENT</b>					
CAPITAL OUTLAY					
540.586 Vehicles	-	-	-	160,000	160,000
TOTAL 540-FIRE DEPARTMENT	-	-	-	160,000	160,000
TOTAL EXPENDITURES	59,109	213,200	243,395	645,200	432,000

**City of Live Oak  
Asset Replacement Fund  
Capital Requests  
2011/2012 Approved Budget**

<b>Department/ Account Number</b>	<b>Item Description</b>	<b>Item Cost</b>	<b>Department Cost</b>
<b>Police Department</b>			
35-530.586	Vehicles		
	(4) Police Vehicles	\$ 120,000	
35-530.597	Vehicle Equipment	<u>38,200</u>	\$ 158,200
<b>Public Works</b>			
35-560.580	Operating Equipment		
	Crack Sealing Machine	62,000	
	Tractor 50 HP	<u>45,000</u>	107,000
<b>Storm Water</b>			
35-567.580	Operating Equipment		
	Street Sweeper		220,000
<b>Fire Department</b>			
35-540.586	Vehicles		
	Ambulance		<u>160,000</u> ***
	Total Asset Replacement Fund Requests		<u>\$ 645,200</u>

\*\*\* Note - The purchase of a new ambulance is contingent upon further discussions and approval by City Council.

**GENERAL FUND DEPRECIATION SCHEDULE  
FOR THE FISCAL YEAR ENDING 9/30/2012**

Description	Purchase Date	Cost	Yrs Life	Accum Depreciation	Prior Depreciation	Current Depreciation	Balance	Dept
1999 Crown Vic	02/01/1999	\$19,614	3	\$19,614	\$19,614	\$0	\$0	Fire
1999 Slope Mower SM38-72D	10/01/1999	\$35,000	7	\$35,000	\$35,000	\$0	\$0	Streets
2000 Scag Turf Mower	11/01/2000	\$10,700	7	\$10,700	\$10,700	\$0	\$0	Parks
2000 SS125 Crack Sealer	12/01/2000	\$27,015	7	\$27,015	\$27,015	\$0	\$0	Streets
2000 Stump Cutter	12/01/2000	\$9,500	10	\$9,500	\$9,500	\$0	\$0	Parks
2001 Kawasaki 3000 Mule	03/01/2001	\$6,949	10	\$6,949	\$6,949	\$0	\$0	Streets
1998 Vermer 1230 Brush Chipper (used)	08/04/2001	\$12,500	10	\$12,500	\$11,448	\$1,052	\$0	Parks
2002 Freightliner FL-70 Chassis Dump Truck	02/01/2002	\$43,234	10	\$41,772	\$37,449	\$4,323	\$1,462	Streets
2002 Jacobsen 9016 Rotary Mower	07/01/2002	\$47,818	5	\$47,818	\$47,818	\$0	\$0	Parks
2002 Exmark Mower	10/01/2002	\$10,299	5	\$10,299	\$10,299	\$0	\$0	Parks
EKS Air Compressor	10/17/2002	\$14,604	10	\$13,077	\$11,617	\$1,460	\$1,527	Fire
2002 RDS Spreader & Ice Control	11/27/2002	\$22,011	7	\$22,011	\$22,011	\$0	\$0	PW
2003 Exmark Mower	05/14/2003	\$10,299	5	\$10,299	\$10,299	\$0	\$0	Parks
2003 Kawasaki 3000 Mule w/top	06/06/2003	\$6,470	10	\$5,383	\$4,736	\$647	\$1,087	Parks
2003 Ford Explorer	10/30/2003	\$19,995	5	\$19,995	\$19,995	\$0	\$0	P&Z
2004 Ford Expedition	12/17/2003	\$26,831	5	\$26,831	\$26,831	\$0	\$0	Police
2004 John Deere 328 Skid Steer	11/18/2004	\$52,912	7	\$52,912	\$52,825	\$87	\$0	Streets
2004 Exmark 72 Mower 500911	10/04/2004	\$9,524	3	\$9,524	\$9,524	\$0	\$0	Parks
2002 Mule 3000 Vin JK1AFCE152B5037373	11/12/2004	\$7,200	10	\$4,955	\$4,235	\$720	\$2,245	PW
2004 Mule 3010 Vin JK1AFCE155B537314	11/12/2004	\$7,200	10	\$4,955	\$4,235	\$720	\$2,245	Parks
2005 Ford F550 Cab/Small Dump Truck	12/07/2004	\$39,093	10	\$26,634	\$22,725	\$3,909	\$12,459	Parks
2005 Dodge Ram 2500 P/U	12/30/2004	\$21,730	5	\$21,730	\$21,730	\$0	\$0	Parks
2005 Tennant Mini Vac Sweeper	10/01/2005	\$29,264	5	\$29,264	\$29,264	\$0	\$0	PW
Honda Goldwing MotorCycle	02/01/2006	\$24,330	3	\$24,330	\$24,330	\$0	\$0	Police
2006 Ford Crown Vic	05/01/2006	\$17,997	3	\$17,997	\$17,997	\$0	\$0	Police
Pitney Bowes	11/02/2006	\$6,899	5	\$6,785	\$5,405	\$1,380	\$114	CS
2007 Ford Escape	01/01/2007	\$17,570	5	\$16,692	\$13,178	\$3,514	\$878	MC
2007 Ford Crown Vic	11/01/2006	\$21,130	3	\$21,130	\$21,130	\$0	\$0	Police
2007 Ford Crown Vic	11/01/2006	\$21,130	3	\$21,130	\$21,130	\$0	\$0	Police
2007 Ford Crown Vic	11/01/2006	\$21,130	3	\$21,130	\$21,130	\$0	\$0	Police
2007 Ford Crown Vic	11/01/2006	\$21,130	3	\$21,130	\$21,130	\$0	\$0	Police
CID Vehicle	02/01/2007	\$17,927	3	\$17,927	\$17,927	\$0	\$0	Police
2007 Chevrolet Impala	02/01/2007	\$19,676	3	\$19,676	\$19,676	\$0	\$0	Police
2007 Chevrolet Impala	02/01/2007	\$19,376	3	\$19,376	\$19,376	\$0	\$0	Police
2008 Ford Crown Vic	04/30/2008	\$21,620	3	\$21,620	\$15,415	\$6,205	\$0	Police
2008 Ford Crown Vic	04/30/2008	\$21,620	3	\$21,620	\$15,415	\$6,205	\$0	Police
2008 Ford Crown Vic	04/30/2008	\$21,620	3	\$21,620	\$15,415	\$6,205	\$0	Police
2008 Ford Crown Vic	04/30/2008	\$21,620	3	\$21,620	\$15,415	\$6,205	\$0	Police
2008 Jacobsen HR9016 Mower	10/16/2008	\$66,465	7	\$9,495	\$0	\$9,495	\$56,970	Parks
2009 Chevrolet Impala	09/30/2008	\$21,520	5	\$13,055	\$8,823	\$4,232	\$8,465	Police
Vehicle Equipment	09/30/2008	\$31,132	5	\$18,888	\$12,765	\$6,123	\$12,244	Police



**GENERAL FUND DEPRECIATION SCHEDULE  
FOR THE FISCAL YEAR ENDING 9/30/2012**

Description	Purchase Date	Cost	Yrs Life	Accum Depreciation	Prior Depreciation	Current Depreciation	Balance	Dept
Computer Equipment	05/01/2008	\$6,380	3	\$6,380	\$4,548	\$1,832	\$0	IT
2009 Toyota Camry	01/31/2009	\$24,795	5	\$9,918	\$6,612	\$3,306	\$14,877	Police
2009 Toyota Camry	01/31/2009	\$24,795	5	\$9,918	\$6,612	\$3,306	\$14,877	Police
2009 Chevrolet Silverado P/U	03/01/2009	\$24,575	5	\$8,601	\$5,734	\$2,867	\$15,974	PW
2010 Ford Crown Vic	02/23/2010	\$30,304	3	\$20,202	\$10,101	\$10,101	\$10,102	Police
2010 Ford Crown Vic	02/23/2010	\$30,304	3	\$20,202	\$10,101	\$10,101	\$10,102	Police
2010 Ford F450 with Box	04/09/2010	\$99,840	10	\$19,968	\$9,984	\$9,984	\$79,872	Fire
2008 Kawasaki ATV 650	12/10/2009	\$5,997	5	\$2,398	\$0	\$2,398	\$3,599	Police
2008 Kawasaki ATV 650	12/10/2009	\$5,997	5	\$2,398	\$0	\$2,398	\$3,599	Police
2011 Dodge Dakota ExCab P/U	12/20/2010	\$18,996	5	\$3,799	\$0	\$3,799	\$15,197	Dev Svcs
2011 Dodge Dakota ExCab P/U	12/20/2010	\$18,996	5	\$3,799	\$0	\$3,799	\$15,197	Dev Svcs
2011 Ford F250 CrewCab Truck	02/04/2011	\$23,672	5	\$4,734	\$0	\$4,734	\$18,938	Streets
2011 Ford F250 Truck	02/04/2011	\$21,671	5	\$4,334	\$0	\$4,334	\$17,337	Parks
2011 Ford F250 Truck	02/04/2011	\$22,316	5	\$4,463	\$0	\$4,463	\$17,853	Streets
2011 Ford Crown Vic	04/29/2011	\$30,052	3	\$10,017	\$0	\$10,017	\$20,035	Police
2011 Ford Crown Vic	04/29/2011	\$30,052	3	\$10,017	\$0	\$10,017	\$20,035	Police
2011 Ford Crown Vic	04/29/2011	\$30,052	3	\$10,017	\$0	\$10,017	\$20,035	Police
2011 Ford Crown Vic	04/29/2011	\$30,052	3	\$10,017	\$0	\$10,017	\$20,035	Police
2011 Ford Crown Vic - Unmarked	04/29/2011	\$27,581	3	\$9,194	\$0	\$9,194	\$18,387	Police
<b>Transfer to Asset Replacement Fund</b>		<b>\$1,388,460</b>		<b>\$952,714</b>	<b>\$779,753</b>	<b>\$172,961</b>	<b>\$435,746</b>	
<b>10% Surcharge</b>						<b>\$190,257</b>		

**EDC DEPRECIATION SCHEDULE  
FOR THE FISCAL YEAR ENDING 9/30/2012**

Description	Purch Date	Cost	Yrs Life	Accum Depreciation	Prior Depreciation	Current Depreciation	Balance	Dept
1997 Ford Ambulance F350	10/01/1997	\$70,879	10	\$70,879	\$70,879	\$0	\$0	Fire
1998 Pierce Fire Truck	05/01/1998	\$269,763	20	\$189,952	\$176,464	\$13,488	\$79,811	Fire
1999 Suburban (Inspections)	09/01/1998	\$28,501	5	\$28,501	\$28,501	\$0	\$0	Fire
1999 Suburban (Command Post)	05/01/2001	\$22,844	5	\$22,844	\$22,844	\$0	\$0	Fire
2002 Kyarm Ladder Truck	10/18/2002	\$744,370	20	\$333,219	\$296,000	\$37,219	\$411,152	Fire
2003 Sabre Pumper	03/17/2003	\$266,593	20	\$125,292	\$111,962	\$13,330	\$141,301	Fire
2000 Ford Expedition	10/31/2003	\$21,000	5	\$21,000	\$21,000	\$0	\$0	NA
<b>Transfer to Asset Replacement Fund</b>		<b>\$1,423,950</b>		<b>\$791,686</b>	<b>\$727,650</b>	<b>\$64,036</b>	<b>\$632,264</b>	
<b>10% Surcharge</b>						<b>\$70,440</b>		

**STORM WATER UTILITY FUND DEPRECIATION SCHEDULE  
FOR THE FISCAL YEAR ENDING 9/30/2012**

Description	Purch Date	Cost	Yrs Life	Accum Depreciation	Prior Depreciation	Current Depreciation	Balance	Dept
2000 Elgin Street Sweeper	10/01/1999	\$153,500	10	\$153,500	\$153,500	\$0	\$0	Storm Water
2002 Howard 30-60 Rotary Tiller	05/01/2002	\$5,318	5	\$5,318	\$5,318	\$0	\$0	Storm Water
2004 Exmark 72 Mower 500907	10/04/2004	\$9,524	3	\$9,524	\$9,524	\$0	\$0	Storm Water
2004 Vermer BC1800 XL Brush Chipper	11/09/2004	\$35,299	10	\$24,322	\$20,792	\$3,530	\$10,977	Storm Water
2004 Mule 3010 Vin JK1ARCE135B537313	11/12/2004	\$7,200	10	\$4,955	\$4,235	\$720	\$2,245	Storm Water
2005 Dodge Ram 2500 P/U	12/30/2004	\$21,730	5	\$21,730	\$21,730	\$0	\$0	Storm Water
2008 Exmark Mower	09/11/2008	\$11,119	5	\$6,672	\$0	\$6,672	\$4,447	Storm Water
2008 Exmark Mower	09/11/2008	\$11,119	5	\$6,672	\$0	\$6,672	\$4,447	Storm Water
2011 Vermeer 400TX Mini Skid Steer	01/21/2011	\$16,596	7	\$2,371	\$0	\$2,371	\$14,225	Storm Water
2011 Ford F250 Truck	02/04/2011	\$21,606	5	\$4,321	\$0	\$4,321	\$17,285	Storm Water
<b>Transfer to Asset Replacement Fund</b>		<b>\$293,011</b>		<b>\$239,385</b>	<b>\$215,099</b>	<b>\$24,286</b>	<b>\$53,626</b>	
<b>10% Surcharge</b>						<b>\$26,714</b>		

## **40 – Debt Service Fund**

The Debt Service Fund is used for the purpose of servicing general obligation debt.

Long-term debt can be general obligation bonds, revenue bonds, certificates, warrants, lease-purchase agreements, certificates of obligation or other financial instruments with a schedule that continues for several years. An interest and sinking fund is used to make schedule payments. Revenues to pay off the debts can be property taxes, utility revenues, sale tax motel/hotel tax and/or other acceptable revenues.

There are two certificates of obligation issued and are currently in place, one for the Civic Center and one for construction of the new fire station. The Civic Center issue has a callable provision that allows certificates maturing after August 1, 2002 to be called on August 1, 2002 or anytime thereafter. The certificates for the fire station have a callable provision beginning August 1, 2012.

The voters approved two general obligation bond issues during FY 2004; one for \$9,985,000 to be used for street improvements and to be paid from property taxes and one for \$2,480,000 for utility improvements (primarily sewers) in conjunction with the street improvements. The issue for the utility improvements can be paid from property taxed but it is the intent of the City to use utility revenues to make the debt service payments. A third bond issue for new sidewalk construction failed to pass during the bond election.

**DEBT SERVICE FUND  
APPROVED BUDGET  
FISCAL YEAR 2011/2012**

Beginning Fund Balance October 1, 2011:		\$ 243,740			
Estimated Revenues:		1,965,648			
Approved Expenditures:					
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures
Debt Service	-	-	1,948,754	-	1,948,754
Total Expenditures	-	-	1,948,754	-	1,948,754
Net Revenues/Expenditures					16,894
Ending Fund Balance September 30, 2012:					\$ 260,634

**DEBT SERVICE FUND  
APPROVED BUDGET  
FISCAL YEAR 2010/2011  
(AS AMENDED)**

Beginning Fund Balance October 1, 2010:		\$ 233,045			
Estimated Revenues:		1,843,633			
Approved Expenditures:					
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures
Debt Service	-	-	1,822,238	-	1,822,238
Total Expenditures	-	-	1,822,238	-	1,822,238
Net Revenues/Expenditures					21,395
Ending Fund Balance September 30, 2011:					\$ 254,440

**City of Live Oak  
Debt Service Fund  
2011/2012 Approved Budget**

	<u>Audited 2009/10 Actual</u>	<u>Current FY 2010/11</u>		<u>Approved Budget FY 2011/12</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>REVENUES</b>					
<b>TAXES - AD VALORM</b>					
310.110 Current AdValorem Tax Rev	788,353	800,000	790,000	796,000	(4,000)
<b>TOTAL TAXES - AD VALORM</b>	<b>788,353</b>	<b>800,000</b>	<b>790,000</b>	<b>796,000</b>	<b>(4,000)</b>
<b>INTEREST &amp; MISCELLANEOUS</b>					
360.000 Interest Income	849	1,500	800	1,000	(500)
<b>TOTAL INTEREST &amp; MISCELLANEOUS</b>	<b>849</b>	<b>1,500</b>	<b>800</b>	<b>1,000</b>	<b>(500)</b>
<b>OTHER FINANCING SOURCES</b>					
390.500 Transfers from EDC	774,228	776,093	776,093	887,703	111,610
390.600 Transfers from Util Op Fd	197,051	196,945	196,945	196,945	-
390.xxx Transfer from General Fund	-	-	-	84,000	84,000
390.810 Transfers From Civic Center	67,876	69,095	69,095	-	(69,095)
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>1,039,155</b>	<b>1,042,133</b>	<b>1,042,133</b>	<b>1,168,648</b>	<b>126,515</b>
<b>TOTAL REVENUES</b>	<b>1,828,358</b>	<b>1,843,633</b>	<b>1,832,933</b>	<b>1,965,648</b>	<b>122,015</b>
<b>EXPENDITURES</b>					
<b>DEBT SERVICE</b>					
690.690 Paying Agents Fees	5,000	4,000	4,000	4,000	-
690.9xx Principal & Interest - Water Rights				136,000	136,000
690.9xx Princ. & Int. - Emergency Radio Sys.	-	-	-	84,000	84,000
690.922 Principal - Ser 92 C O's	60,000	65,000	65,000	-	(65,000)
690.923 Interest - Ser 92 C O's	7,875	4,095	4,095	-	(4,095)
690.924 Principal - Fire Station Bds	205,000	215,000	215,000	-	(215,000)
690.925 Interest - Fire Station Bds	174,290	164,655	164,655	-	(164,655)
690.926 Principal - 2004 GO's	485,000	500,000	500,000	520,000	20,000
690.927 Interest - 2004 GO's	488,570	473,050	473,050	453,050	(20,000)
690.928 Principal - 2005 CO's	200,000	210,000	210,000	215,000	5,000
690.929 Interest - 2005 CO's	194,938	186,438	186,438	177,514	(8,924)
690.xxx Principal - 2010 Refunding	-	-	-	255,000	255,000
690.xxx Interest - 2010 Refunding	-	-	-	104,190	104,190
<b>TOTAL DEBT SERVICE</b>	<b>1,820,673</b>	<b>1,822,238</b>	<b>1,822,238</b>	<b>1,948,754</b>	<b>126,516</b>
<b>TOTAL 690-DEBT SERVICE</b>	<b>1,820,673</b>	<b>1,822,238</b>	<b>1,822,238</b>	<b>1,948,754</b>	<b>126,516</b>
<b>TOTAL EXPENDITURES</b>	<b>1,820,673</b>	<b>1,822,238</b>	<b>1,822,238</b>	<b>1,948,754</b>	<b>126,516</b>

**GENERAL OBLIGATION LONG TERM DEBT INSTRUMENTS  
SUMMARY TOTALS**

<u>Fiscal Year</u>	<u>Interest Due Feb 01</u>	<u>Interest Due Aug 01</u>	<u>Bonds Due Aug 01</u>	<u>Fiscal Year Totals</u>
2011-12	\$ 367,377	\$ 367,377	\$ 990,000	\$ 1,724,753
2012-13	348,501	348,500	1,040,000	1,737,000
2013-14	328,683	328,683	1,080,000	1,737,365
2014-15	308,099	308,098	1,125,000	1,741,196
2015-16	283,699	283,699	1,170,000	1,737,397
2016-17	258,309	258,308	1,220,000	1,736,616
2017-18	230,611	230,610	1,275,000	1,736,221
2018-19	201,670	201,669	1,335,000	1,738,338
2019-20	171,265	171,264	1,395,000	1,737,528
2020-21	139,487	139,487	1,460,000	1,738,973
2021-22	106,168	106,167	1,525,000	1,737,335
2022-23	71,345	71,344	1,220,000	1,362,688
2023-24	40,595	40,594	1,280,000	1,361,188
2024-25	<u>8,325</u>	<u>8,325</u>	<u>370,000</u>	<u>386,650</u>
<b>TOTAL</b>	<b><u>\$ 2,864,129</u></b>	<b><u>\$ 2,864,120</u></b>	<b><u>\$ 16,485,000</u></b>	<b><u>\$ 22,213,248</u></b>

**COMBINATION TAX AND MUNICIPAL HOTEL OCCUPANCY TAX REVENUE  
 CERTIFICATES OF OBLIGATION, SERIES 1992  
 ORIGINAL ISSUE \$ 800,000.00  
 DATED JANUARY 1, 1992 (6.30 - 7.00%)**

<u>Fiscal Year</u>	<u>Interest Due Feb 01</u>	<u>Interest Due Aug 01</u>	<u>Bonds Due Aug 01</u>	<u>Fiscal Year Totals</u>
2011-12	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ -	\$ -	\$ -	\$ -

NOTE: The proceeds of this issue were applied toward the purchase and renovation of the Live Oak Civic Center. This debt is serviced by the Municipal Hotel/Motel Occupancy Tax Revenue of the City of Live Oak. Certificates in the 1992 issue maturing after August 1, 2002 are callable beginning August 1, 2002.

**GENERAL OBLIGATION BONDS, SERIES 2004**  
**ORIGINAL ISSUE \$ 12,250,000**  
**DATED JULY 1, 2004 (3.00 - 5.25%)**

<u>Fiscal Year</u>	<u>Interest Due Feb 01</u>	<u>Interest Due Aug 01</u>	<u>Bonds Due Aug 01</u>	<u>Fiscal Year Totals</u>
2011-12	\$ 226,525	\$ 226,525	\$ 520,000	\$ 973,050
2012-13	216,125	216,125	545,000	977,250
2013-14	205,225	205,225	565,000	975,450
2014-15	193,925	193,925	590,000	977,850
2015-16	179,175	179,175	615,000	973,350
2016-17	163,800	163,800	650,000	977,600
2017-18	146,738	146,738	680,000	973,476
2018-19	128,887	128,887	720,000	977,774
2019-20	109,987	109,987	755,000	974,974
2020-21	90,169	90,169	795,000	975,338
2021-22	69,300	69,300	835,000	973,600
2022-23	47,382	47,381	880,000	974,763
2023-24	<u>24,282</u>	<u>24,281</u>	<u>925,000</u>	<u>973,563</u>
TOTAL	<u>\$ 1,801,520</u>	<u>\$ 1,801,518</u>	<u>\$ 9,075,000</u>	<u>\$ 12,678,038</u>

NOTE: The proceeds of this issue were applied toward street, drainage, sidewalk, and sewer improvements. The total issue of \$12,250,000 which is payable from property tax revenue; but, the sewer portion of \$2,480,000 is scheduled to be paid from the Utility Operating Fund. The issues maturing August 01, 2015 or after are callable as of August 01, 2015.



**CERTIFICATES OF OBLIGATION, SERIES 2005**  
**ORIGINAL ISSUE \$ 5,200,000**  
**DATED DECEMBER 1, 2005 (4.250 - 4.50%)**

<u>Fiscal Year</u>	<u>Interest Due Feb 01</u>	<u>Interest Due Aug 01</u>	<u>Bonds Due Aug 01</u>	<u>Fiscal Year Totals</u>
2011-12	\$ 88,757	\$ 88,757	\$ 215,000	\$ 392,513
2012-13	84,188	84,188	225,000	393,375
2013-14	79,407	79,407	235,000	393,813
2014-15	74,413	74,413	245,000	393,825
2015-16	69,207	69,207	255,000	393,413
2016-17	63,788	63,788	265,000	392,575
2017-18	57,825	57,825	275,000	390,650
2018-19	51,638	51,638	290,000	393,275
2019-20	45,113	45,113	300,000	390,225
2020-21	38,363	38,363	315,000	391,725
2021-22	31,275	31,275	325,000	387,550
2022-23	23,963	23,963	340,000	387,925
2023-24	16,313	16,313	355,000	387,625
2024-25	<u>8,325</u>	<u>8,325</u>	<u>370,000</u>	<u>386,650</u>
TOTAL	<u>\$ 732,570</u>	<u>\$ 732,570</u>	<u>\$ 4,010,000</u>	<u>\$ 5,475,139</u>

NOTE: The proceeds of this issue were applied toward new parks, park improvements, City Hall and Police Department improvements.

These bonds are supported by the Economic Development Corporation.

**GENERAL OBLIGATION REFUNDING BONDS, SERIES 2010**  
**ORIGINAL ISSUE \$ 3,400,000**  
**DATED DECEMBER 30, 2010 (3.064%)**

<u>Fiscal Year</u>	<u>Interest Due Feb 01</u>	<u>Interest Due Aug 01</u>	<u>Bonds Due Aug 01</u>	<u>Fiscal Year Totals</u>
2011-12	\$ 52,095	\$ 52,095	\$ 255,000	\$ 359,190
2012-13	48,188	48,187	270,000	366,375
2013-14	44,051	44,051	280,000	368,102
2014-15	39,761	39,760	290,000	369,521
2015-16	35,317	35,317	300,000	370,634
2016-17	30,721	30,720	305,000	366,441
2017-18	26,048	26,047	320,000	372,095
2018-19	21,145	21,144	325,000	367,289
2019-20	16,165	16,164	340,000	372,329
2020-21	10,955	10,955	350,000	371,910
2021-22	<u>5,593</u>	<u>5,592</u>	<u>365,000</u>	<u>376,185</u>
TOTAL	<u>\$ 330,039</u>	<u>\$ 330,032</u>	<u>\$ 3,400,000</u>	<u>\$ 4,060,071</u>

NOTE: This issue defeased maturities 8/1/12 through 8/1/22 of the Series 2002. The proceeds of the 2002 issue were applied toward the construction of the new Live Oak Fire Station and the purchase of additional fire apparatus and equipment. Certificates in the 2010 issue maturing 8/1/19 - 8/1/22 are callable beginning August 1, 2018

These bonds are supported by the Economic Development Corporation.



## **11 – Forfeiture Fund**

The Forfeiture Fund is composed of proceeds that have been seized by the city from felony acts of criminal wrongdoing. In many instances this money is accumulated from the sale of seized items, or the confiscation of money that has been identified as proceeds of criminal activities. A percentage of the initial amount is awarded to the district or federal court after it is made available, and the remainder is returned to the city to further assist of criminal investigation and law enforcement. In every instance, the owner of the money or property is given notice and due process to provide information claiming rightful ownership.

**FORFEITURE FUND  
APPROVED BUDGET  
FISCAL YEAR 2011/2012**

Beginning Fund Balance October 1, 2011:		\$ 59,375			
Estimated Revenues:		10,300			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Police Department	-	7,250	14,480	28,035	49,765
Total Expenditures	-	7,250	14,480	28,035	49,765
Net Revenues/Expenditures					<u>(39,465)</u>
Ending Fund Balance September 30, 2012:					<u>\$ 19,910</u>

**FORFEITURE FUND  
APPROVED BUDGET  
FISCAL YEAR 2010/2011  
(AS AMENDED)**

Beginning Fund Balance October 1, 2010:		\$ 87,305			
Estimated Revenues:		20,550			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Police Department	-	24,420	-	23,500	47,920
Total Expenditures	-	24,420	-	23,500	47,920
Net Revenues/Expenditures					<u>(27,370)</u>
Ending Fund Balance September 30, 2011:					<u>\$ 59,935</u>

**City of Live Oak  
Forfeiture Fund  
2011/2012 Approved Budget**

	<u>Audited 2009/10 Actual</u>	<u>Current FY 2010/11</u>		<u>Approved Budget FY 2011/12</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>REVENUES</b>					
<b>FINES &amp; FORFEITURES</b>					
352.000 Forfeitures - Federal	13	10,000	-	5,000	(5,000)
352.100 Forfeitures - State	<u>4,328</u>	<u>10,000</u>	<u>3,000</u>	<u>5,000</u>	<u>(5,000)</u>
<b>TOTAL FINES &amp; FORFEITURES</b>	4,341	20,000	3,000	10,000	(10,000)
<b>INTEREST &amp; MISCELLANEOUS</b>					
360.000 Interest Revenue - Federal	192	500	150	250	(250)
360.100 Interest Revenue - State	<u>13</u>	<u>50</u>	<u>20</u>	<u>50</u>	<u>-</u>
<b>TOTAL INTEREST &amp; MISCELLANEOUS</b>	205	550	170	300	(250)
<b>TOTAL REVENUES</b>	<u>4,546</u>	<u>20,550</u>	<u>3,170</u>	<u>10,300</u>	<u>(10,250)</u>

**City of Live Oak  
Forfeiture Fund  
2011/2012 Approved Budget**

	<u>Audited 2009/10 Actual</u>	<u>Current FY 2010/11 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Approved Budget FY 2011/12</u>	<u>Budget Increase/ (Decrease)</u>
<b>EXPENDITURES</b>					
<b>FEDERAL FORFEITURES</b>					
<b>SUPPLIES EXPENSES</b>					
531.330 Minor Tools & Equipment	-	24,420	22,600	-	(24,420)
531.338 Operating Supplies	-	-	-	7,250	7,250
TOTAL SUPPLIES	-	24,420	22,600	7,250	(17,170)
<b>OTHER SERVICES &amp; CHARGES</b>					
531.425 Conferences & Training	-	-	-	14,480	14,480
<b>CAPITAL OUTLAY</b>					
531.582 Machinery & Equipment	-	8,500	8,500	-	(8,500)
531.583 Safety Equipment	-	-	-	28,035	28,035
531.586 Vehicles	16,040	-	-	-	-
531.595 Other Capital	-	10,000	-	-	(10,000)
TOTAL CAPITAL OUTLAY	16,040	18,500	8,500	28,035	9,535
<b>TOTAL 531-FEDERAL FORFEITURES</b>	<u>16,040</u>	<u>42,920</u>	<u>31,100</u>	<u>49,765</u>	<u>6,845</u>
<b>STATE FORFEITURES</b>					
<b>CAPITAL OUTLAY</b>					
532.583 Safety Equipment	3,260	5,000	-	-	(5,000)
532.587 Vehicle Equipment	2,000	-	-	-	-
TOTAL CAPITAL OUTLAY	5,260	5,000	-	-	(5,000)
<b>TOTAL 532-STATE FORFEITURES</b>	<u>5,260</u>	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>(5,000)</u>
<b>TOTAL EXPENDITURES</b>	<u>21,300</u>	<u>47,920</u>	<u>31,100</u>	<u>49,765</u>	<u>1,845</u>

**City of Live Oak  
Forfeiture Fund  
Capital Requests  
2011/2012 Approved Budget**

<b>Department/ Account Number</b>	<b>Item Description</b>	<b>Item Cost</b>	<b>Department Cost</b>
<b>Police Department</b>			
11-531.583	Safety Equipment		
	Rifles, Handguns, Shotguns	\$ 9,300	
	Rifle Sights and Lights	3,425	
	Tasers and Assessories	<u>15,310</u>	<u>28,035</u>
	 Total Forfeiture Fund Requests		 <u>\$ 28,035</u>



## **13 – Federal/State Grants Fund**

The Federal/State Grants Fund accounts for all revenues received from federal and state grants and the corresponding expenditures.



**FEDERAL/STATE GRANTS FUND  
APPROVED BUDGET  
FISCAL YEAR 2011/2012**

Beginning Fund Balance October 1, 2011:		\$ -			
Estimated Revenues:		-			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Construction Costs	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Net Revenues/Expenditures					-
Ending Fund Balance September 30, 2012:					\$ -

**FEDERAL/STATE GRANTS FUND  
APPROVED BUDGET  
FISCAL YEAR 2010/2011  
(AS AMENDED)**

Beginning Fund Balance October 1, 2010:		\$ 264			
Estimated Revenues:		-			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Construction Costs	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Net Revenues/Expenditures					-
Ending Fund Balance September 30, 2011:					\$ 264

**City of Live Oak  
Federal/State Grant Fund  
2011/2012 Approved Budget**

	<u>Audited 2009/10 Actual</u>	<u>Current FY 2010/11</u>		<u>Approved Budget FY 2011/12</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>REVENUES</b>					
<b>GRANTS &amp; INTER-GOVT ALLOCATION</b>					
330.230 Bexar CDBG Grant Money	-	-	-	-	-
340.100 JAG Funding ARRA	<u>20,986</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL GRANTS & INTER-GOVT.	20,986	-	-	-	-
<b>INTER-FUND REVENUES</b>					
383.100 Grant Match	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL INTER-FUND REVENUES	-	-	-	-	-
<b>TOTAL REVENUES</b>	<u>20,986</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>					
<b>CAPITAL OUTLAY</b>					
530.595 Other Capital	<u>19,995</u>	<u>-</u>	<u>991</u>	<u>-</u>	<u>-</u>
TOTAL CAPITAL EXPENDITURES	19,995	-	991	-	-
<b>CONSTRUCTION EXPENSE</b>					
691.500 CDBG Construction Costs- ADA	<u>-</u>	<u>-</u>	<u>(727)</u>	<u>-</u>	<u>-</u>
TOTAL CONSTRUCTION	-	-	(727)	-	-
<b>TOTAL EXPENDITURES</b>	<u>19,995</u>	<u>-</u>	<u>264</u>	<u>-</u>	<u>-</u>



## **14 – Child Safety Fund**

Bexar County allots money for the Child Safety Fund from fines levied on certain traffic violations. The money is then distributed to agencies within the county and is to be used to further programs relating to child “safety and education”. In the past, the Police Department has used these funds to establish a “Summer Youth Program” and provide safety equipment to school crossing guards. Several departments throughout the City also use revenues from this fund to bring materials relative to the Child Safety Educational program.

**CHILD SAFETY FUND  
APPROVED BUDGET  
FISCAL YEAR 2011/2012**

Beginning Fund Balance October 1, 2011:		\$ 37,806			
Estimated Revenues:		12,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Supplies	-	12,000	-	-	12,000
Total Expenditures	-	12,000	-	-	12,000
Net Revenues/Expenditures					<u>-</u>
Ending Fund Balance September 30, 2012:					\$ <u>37,806</u>

**CHILD SAFETY FUND  
APPROVED BUDGET  
FISCAL YEAR 2010/2011  
(AS AMENDED)**

Beginning Fund Balance October 1, 2010:		\$ 32,378			
Estimated Revenues:		12,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Supplies	-	12,000	-	-	12,000
Total Expenditures	-	12,000	-	-	12,000
Net Revenues/Expenditures					<u>-</u>
Ending Fund Balance September 30, 2011:					\$ <u>32,378</u>

**City of Live Oak  
Child Safety Fund  
2011/2012 Approved Budget**

	<u>Audited 2009/10 Actual</u>	<u>Current FY 2010/11 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Approved Budget FY 2011/12</u>	<u>Budget Increase/ (Decrease)</u>
<b>REVENUES</b>					
<b>GRANTS &amp; INTER-GOVT ALLOCATION</b>					
339.400 Child Safety Fund Allocation	13,749	12,000	12,100	12,000	-
TOTAL GRANTS & INTER-GOVT.	13,749	12,000	12,100	12,000	-
<b>INTEREST &amp; MISCELLANEOUS</b>					
360.000 Interest Revenue	48	-	28	-	-
TOTAL INTEREST & MISCELLANEOUS	48	-	28	-	-
<b>TOTAL REVENUES</b>	<u>13,797</u>	<u>12,000</u>	<u>12,128</u>	<u>12,000</u>	<u>-</u>

**City of Live Oak  
Child Safety Fund  
2011/2012 Approved Budget**

	<u>Audited 2009/10 Actual</u>	<u>Current FY 2010/11</u>		<u>Approved Budget FY 2011/12</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>EXPENDITURES</b>					
<b>POLICE DEPARTMENT</b>					
SUPPLIES EXPENSES					
530.337 Public Education Supplies	-	3,500	1,000	3,500	-
TOTAL SUPPLIES EXPENSES	-	3,500	1,000	3,500	-
TOTAL 530-POLICE DEPARTMENT	-	3,500	1,000	3,500	-
<b>FIRE &amp; INSPECTIONS</b>					
SUPPLIES EXPENSES					
540.337 Public Education Supplies	2,500	2,500	2,500	2,500	-
TOTAL SUPPLIES EXPENSES	2,500	2,500	2,500	2,500	-
TOTAL 540-FIRE & INSPECTIONS DE	2,500	2,500	2,500	2,500	-
<b>PUBLIC WORKS GENERAL</b>					
SUPPLIES EXPENSES					
560.337 Public Education Supplies	4,205	3,000	1,500	3,000	-
560.342 Bite Prevention Week	1,688	2,300	1,500	2,300	-
560.343 Kids Programs	-	700	200	700	-
TOTAL SUPPLIES EXPENSES	5,894	6,000	3,200	6,000	-
TOTAL 560-PUBLIC WORKS GENERAL	5,894	6,000	3,200	6,000	-
TOTAL EXPENDITURES	8,394	12,000	6,700	12,000	-



## **15 – Court Technology Fund**

Proceeds from this account are accumulated from court costs imposed on municipal court fines. It is a state court fee that is levied by the legislature, but maintained by the city that it is collected by. The funds are to be used for the purchase of technology equipment that is intended to keep municipal court systems current and progressive.

**COURT TECHNOLOGY FUND  
APPROVED BUDGET  
FISCAL YEAR 2011/2012**

Beginning Fund Balance October 1, 2011:		\$ 117,359			
Estimated Revenues:		12,500			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Capital Costs	-	-	3,700	20,000	23,700
Total Expenditures	-	-	3,700	20,000	23,700
Net Revenues/Expenditures					(11,200)
Ending Fund Balance September 30, 2012:					<u>\$ 106,159</u>

**COURT TECHNOLOGY FUND  
APPROVED BUDGET  
FISCAL YEAR 2010/2011  
(AS AMENDED)**

Beginning Fund Balance October 1, 2010:		\$ 113,659			
Estimated Revenues:		19,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Construction Costs	-	-	-	25,000	25,000
Total Expenditures	-	-	-	25,000	25,000
Net Revenues/Expenditures					(6,000)
Ending Fund Balance September 30, 2011:					<u>\$ 107,659</u>



**City of Live Oak  
Court Technology Fund  
2011/2012 Approved Budget**

	<u>Audited 2009/10 Actual</u>	<u>Current FY 2010/11 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Approved Budget FY 2011/12</u>	<u>Budget Increase/ (Decrease)</u>
<b>REVENUES</b>					
<b>FINES &amp; FORFEITURES</b>					
350.200 Court Technology Fund	13,265	18,000	9,500	12,000	(6,000)
<b>TOTAL FINES &amp; FORFEITURES</b>	<b>13,265</b>	<b>18,000</b>	<b>9,500</b>	<b>12,000</b>	<b>(6,000)</b>
<b>INTEREST &amp; MISCELLANEOUS</b>					
360.000 Interest Revenue	366	1,000	200	500	(500)
<b>TOTAL INTEREST &amp; MISC</b>	<b>366</b>	<b>1,000</b>	<b>200</b>	<b>500</b>	<b>(500)</b>
<b>TOTAL REVENUES</b>	<b>13,631</b>	<b>19,000</b>	<b>9,700</b>	<b>12,500</b>	<b>(6,500)</b>
<b>EXPENDITURES</b>					
<b>MUNICIPAL COURT</b>					
<b>OTHER SERVICES &amp; CHARGES</b>					
430.445 Maintenance Contracts	-	-	2,421	3,700	3,700
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>	<b>-</b>	<b>-</b>	<b>2,421</b>	<b>3,700</b>	<b>3,700</b>
<b>CAPITAL OUTLAY</b>					
430.579 Computer Equipment	2,938	25,000	3,579	20,000	(5,000)
<b>TOTAL CAPITAL OUTLAY</b>	<b>2,938</b>	<b>25,000</b>	<b>3,579</b>	<b>20,000</b>	<b>(5,000)</b>
<b>TOTAL 430-MUNICIPAL COURT</b>	<b>2,938</b>	<b>25,000</b>	<b>6,000</b>	<b>23,700</b>	<b>(1,300)</b>
<b>TOTAL EXPENDITURES</b>	<b>2,938</b>	<b>25,000</b>	<b>6,000</b>	<b>23,700</b>	<b>(1,300)</b>



## **16 – Court Security Fund**

Similar to the Technology Fund, this account is accumulated from court costs that are attached to municipal court fines. It is a state fee that is maintained by the city based on their individual court activity. This money is to be used specifically for the provisions of security personnel in our municipal court. Currently, these funds pay reserve officers and police officers for bailiff services.

**COURT SECURITY FUND  
APPROVED BUDGET  
FISCAL YEAR 2011/2012**

Beginning Fund Balance October 1, 2011:		\$ 42,424			
Estimated Revenues:		10,100			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Court Security Costs	15,060	-	-	5,000	20,060
Total Expenditures	15,060	-	-	5,000	20,060
Net Revenues/Expenditures					<u>(9,960)</u>
Ending Fund Balance September 30, 2012:					<u>\$ 32,464</u>

**COURT SECURITY FUND  
APPROVED BUDGET  
FISCAL YEAR 2010/2011  
(AS AMENDED)**

Beginning Fund Balance October 1, 2010:		\$ 41,749			
Estimated Revenues:		14,500			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Court Security Costs	15,060	-	-	5,000	20,060
Total Expenditures	15,060	-	-	5,000	20,060
Net Revenues/Expenditures					<u>(5,560)</u>
Ending Fund Balance September 30, 2011:					<u>\$ 36,189</u>

**City of Live Oak  
Court Security Fund  
2011/2012 Approved Budget**

	<u>Audited 2009/10 Actual</u>	<u>Current FY 2010/11 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Approved Budget FY 2011/12</u>	<u>Budget Increase/ (Decrease)</u>
<b>REVENUES</b>					
<b>FINES &amp; FORFEITURES</b>					
350.300 Court Security	9,943	14,000	7,000	10,000	(4,000)
<b>TOTAL FINES &amp; FORFEITURES</b>	<b>9,943</b>	<b>14,000</b>	<b>7,000</b>	<b>10,000</b>	<b>(4,000)</b>
<b>INTEREST &amp; MISCELLANEOUS</b>					
360.000 Interest Revenue	78	500	75	100	(400)
<b>TOTAL INTEREST &amp; MISC</b>	<b>78</b>	<b>500</b>	<b>75</b>	<b>100</b>	<b>(400)</b>
<b>TOTAL REVENUES</b>	<b>10,020</b>	<b>14,500</b>	<b>7,075</b>	<b>10,100</b>	<b>(4,400)</b>
<b>EXPENDITURES</b>					
<b>MUNICIPAL COURT</b>					
<b>PERSONNEL SERVICES</b>					
430.101 Bailiffs	7,362	12,000	5,000	12,000	-
430.200 F.I.C.A. Taxes	533	920	400	920	-
430.230 Retirement	1,138	2,040	900	2,040	-
430.240 Workers Compensation	-	100	100	100	-
<b>TOTAL PERSONNEL SERVICES</b>	<b>9,033</b>	<b>15,060</b>	<b>6,400</b>	<b>15,060</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>					
430.578 Court Security System	-	5,000	-	5,000	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>-</b>
<b>TOTAL 430-MUNICIPAL COURT</b>	<b>9,033</b>	<b>20,060</b>	<b>6,400</b>	<b>20,060</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>9,033</b>	<b>20,060</b>	<b>6,400</b>	<b>20,060</b>	<b>-</b>

## 81 – Civic Center Fund

Also referred to as the Hotel/Motel Occupancy tax Fund, this fund accounts for the expenditures of public funds received primarily from a hotel-motel tax to be used for the Community Civic Center.

Located at the intersection of IH-35 and Loop 1604, the Live Oak Civic Center stands as the Premier Multi-Purpose Facility in northeast Bexar County. Its favorable position virtually at the city limits of San Antonio, less than 20 minutes from the downtown area and 12 minutes away from the International Airport, makes the Live Oak Civic Center a highly sought after venue for events ranging from private functions to major trade shows and exhibits.

The Civic Center, with its combined 40,000 square feet of floor space, is a logical and flexible solution to any of your potential meeting needs.

- Norman R. Tremblay Exhibit hall at 25,000 square feet and 3,500-person capacity.
- Rocket Room at 3,500 carpeted square feet and 450-person capacity.
- Rough Rider Room at over 1,700 square feet, including covered patio and 150-person capacity.

Furniture available includes 300 – 8’ Rectangular Tables, 30 – 60” Circular Tables, padded and unpadded chairs. Rental of the Rough Rider and Rocket Room have the tables and chairs included for private functions.

Other amenities and services available (some at additional cost) include:

- Free Exhibitor and Customer Parking
- Free Muzak 36 programs available
- Concession Facilities and Caterer Available
- Clean-up Services included in all contracts
- 12 – 4’ x 8’ stage sections
- Pipe and Drape
- Electrical outlets
- Telephone/modem hook-ups (2 available)
- Podium/microphone, TV/VCR
- Free local advertising and promotion support
- Lists of wedding coordinators/planners, approved caterers, and DJs
- Security is required or requested
- Wireless Internet Connectivity available

**CIVIC CENTER  
APPROVED BUDGET  
FISCAL YEAR 2011/2012**

Beginning Fund Balance October 1, 2011:		\$ 324,311			
Estimated Revenues:		501,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Administration	196,800	2,500	77,550	17,000	293,850
Operations	<u>84,280</u>	<u>14,000</u>	<u>119,000</u>	<u>80,600</u>	<u>297,880</u>
Total Expenditures	<u>281,080</u>	<u>16,500</u>	<u>196,550</u>	<u>97,600</u>	<u>591,730</u>
Net Revenues/Expenditures					<u>(90,730)</u>
Ending Fund Balance September 30, 2012:					<u>\$ 233,581</u>

**CIVIC CENTER  
APPROVED BUDGET  
FISCAL YEAR 2010/2011  
(AS AMENDED)**

Beginning Fund Balance October 1, 2010:		\$ 388,796			
Estimated Revenues:		502,500			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Administration	197,720	3,500	149,745	19,600	370,565
Operations	<u>83,340</u>	<u>14,000</u>	<u>113,000</u>	<u>23,600</u>	<u>233,940</u>
Total Expenditures	<u>281,060</u>	<u>17,500</u>	<u>262,745</u>	<u>43,200</u>	<u>604,505</u>
Net Revenues/Expenditures					<u>(102,005)</u>
Ending Fund Balance September 30, 2011:					<u>\$ 286,791</u>

**City of Live Oak  
Civic Center Fund  
2011/2012 Approved Budget**

	<u>Audited 2009/10 Actual</u>	<u>Current FY 2010/11 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Approved Budget FY 2011/12</u>	<u>Budget Increase/ (Decrease)</u>	
<b>REVENUES</b>						
<b>OCCUPANCY TAX</b>						
318.500	Occupancy Tax Revenue	156,639	190,000	164,000	185,000	(5,000)
	<b>TOTAL OCCUPANCY TAX</b>	<b>156,639</b>	<b>190,000</b>	<b>164,000</b>	<b>185,000</b>	<b>(5,000)</b>
<b>SERVICE USE FEES</b>						
342.100	Cvc Cntr Security Fees	16,357	16,000	14,000	16,000	-
347.400	Commissions/Concess'n etc	5,834	8,000	9,300	8,000	-
347.490	Miscellaneous Commissions	435	1,000	250	1,000	-
347.500	Civic Center Rentals	267,691	240,000	247,500	250,000	10,000
347.550	Furniture & Eqpt Rentals	38,094	45,000	25,700	40,000	(5,000)
	<b>TOTAL SERVICE USE FEES</b>	<b>328,410</b>	<b>310,000</b>	<b>296,750</b>	<b>315,000</b>	<b>5,000</b>
<b>INTEREST &amp; MISCELLANEOUS</b>						
360.000	Interest Income	759	2,500	600	1,000	(1,500)
	<b>TOTAL INTEREST &amp; MISCELLANEOUS</b>	<b>759</b>	<b>2,500</b>	<b>600</b>	<b>1,000</b>	<b>(1,500)</b>
<b>TOTAL REVENUES</b>		<b><u>485,808</u></b>	<b><u>502,500</u></b>	<b><u>461,350</u></b>	<b><u>501,000</u></b>	<b><u>(1,500)</u></b>

**City of Live Oak  
Civic Center Fund  
2011/2012 Approved Budget**

	<u>Audited 2009/10 Actual</u>	<u>Current FY 2010/11</u>		<u>Approved Budget FY 2011/12</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>EXPENDITURES</b>					
<b>ADMINISTRATION DEPARTMENT</b>					
<b>PERSONNEL SERVICES</b>					
400.100 Salaries	136,331	140,600	139,500	140,600	-
400.199 Overtime - Promo/Admin	3,027	4,000	2,550	3,100	(900)
400.200 F.I.C.A. Taxes	10,186	11,000	10,900	11,000	-
400.210 Group Insurance	13,041	17,300	17,150	17,100	(200)
400.230 Retirement	21,427	24,500	22,900	24,650	150
400.240 Workers Comp Insurance	290	320	331	350	30
TOTAL PERSONNEL SERVICES	<u>184,303</u>	<u>197,720</u>	<u>193,331</u>	<u>196,800</u>	<u>(920)</u>
<b>SUPPLIES EXPENSES</b>					
400.310 Office Supplies	2,284	3,200	1,800	2,200	(1,000)
400.320 Postage	77	300	100	300	-
TOTAL SUPPLIES EXPENSES	<u>2,361</u>	<u>3,500</u>	<u>1,900</u>	<u>2,500</u>	<u>(1,000)</u>
<b>OTHER SERVICES &amp; CHARGES</b>					
400.400 Professional Fees	75	1,500	2,500	2,000	500
400.408 Personnel Testing & Qual	-	250	-	250	-
400.415 Telephone	12,307	12,500	13,300	12,500	-
400.425 Conferences & Training	-	2,000	-	2,000	-
400.430 Advertising	29,467	38,000	30,000	35,000	(3,000)
400.431 Promotional Events	15,050	4,500	2,800	4,000	(500)
400.432 Community/Sponsorships	3,450	4,500	3,500	4,000	(500)
400.435 Promotional Items	8,643	9,000	9,000	9,000	-
400.470 Equipment Rentals	906	1,200	1,000	1,200	-
400.475 Property & Liability Ins	5,954	6,100	6,100	6,100	-
400.485 Dues & Publications	1,363	1,100	1,100	1,500	400
400.xxx Administration Support Fees	-	-	-	-	-
TOTAL OTHER SERVICES & CHARGES	<u>77,215</u>	<u>80,650</u>	<u>69,300</u>	<u>77,550</u>	<u>(3,100)</u>
<b>CAPITAL OUTLAY</b>					
400.579 Computer Equipment	1,314	2,000	1,000	-	(2,000)
400.580 Equipment & Furnishings	406	17,600	1,000	17,000	(600)
TOTAL CAPITAL OUTLAY	<u>1,720</u>	<u>19,600</u>	<u>2,000</u>	<u>17,000</u>	<u>(2,600)</u>
<b>TOTAL 400-ADMINISTRATION DEPART</b>	<u><u>265,598</u></u>	<u><u>301,470</u></u>	<u><u>266,531</u></u>	<u><u>293,850</u></u>	<u><u>(7,620)</u></u>



**City of Live Oak  
Civic Center Fund  
2011/2012 Approved Budget**

	<u>Audited 2009/10 Actual</u>	<u>Current FY 2010/11</u>		<u>Approved Budget FY 2011/12</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>POLICE DEPARTMENT - SECURITY</b>					
PERSONNEL SERVICES					
530.100 Salaries - Security	18,793	20,000	17,000	20,000	-
530.200 F.I.C.A. Taxes - Security	1,398	1,530	1,300	1,530	-
530.230 Retirement - Security	3,018	3,200	2,950	3,200	-
TOTAL PERSONNEL SERVICES	23,209	24,730	21,250	24,730	-
TOTAL 530-POLICE DEPARTMENT	23,209	24,730	21,250	24,730	-
<b>PUBLIC WORKS GENERAL</b>					
PERSONNEL SERVICES					
560.100 Salaries	36,817	38,390	38,400	39,500	1,110
560.199 Overtime - Bldg Maint	1,538	2,500	1,700	2,000	(500)
560.200 F.I.C.A. Taxes	2,799	3,160	3,100	3,250	90
560.210 Group Insurance	4,791	6,300	6,260	6,250	(50)
560.230 Retirement	6,107	7,100	6,800	7,350	250
560.240 Workers Comp Insurance	1,034	1,160	1,199	1,200	40
TOTAL PERSONNEL SERVICES	53,086	58,610	57,459	59,550	940
SUPPLIES EXPENSES					
560.336 Janitorial Supplies	5,854	10,000	6,800	10,000	-
560.357 Construction & Maint Sup	5,257	4,000	3,000	4,000	-
TOTAL SUPPLIES EXPENSES	11,111	14,000	9,800	14,000	-
OTHER SERVICES & CHARGES					
560.440 Utilities	51,410	50,000	48,000	51,000	1,000
560.445 Contract Maintenance	10,419	12,000	11,700	12,000	-
560.451 Fuel & Lubricants	1,387	3,000	1,500	5,000	2,000
560.454 Janitorial Service	22,549	22,000	23,000	25,000	3,000
560.470 Equipment Rentals	915	1,000	500	1,000	-
560.xxx Landscaping	-	3,000	-	3,000	-
560.xxx Building Repairs & Services	12,316	22,000	15,000	22,000	-
TOTAL OTHER SERVICES & CHARGES	98,995	113,000	99,700	119,000	6,000
CAPITAL OUTLAY					
560.520 Building Improvements	1,482	15,000	1,500	67,000	52,000
560.550 Parking Improvements	-	2,600	500	2,600	-
560.569 Landscaping	2,955	-	-	-	-
560.572 Bldg. Maintenance Eqpt.	-	6,000	-	11,000	5,000
TOTAL CAPITAL OUTLAY	4,437	23,600	2,000	80,600	57,000
TOTAL 560-PUBLIC WORKS GENERAL	167,630	209,210	168,959	273,150	63,940

**City of Live Oak  
Civic Center Fund  
2011/2012 Approved Budget**

	<u>Audited 2009/10 Actual</u>	<u>Current FY 2010/11 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Approved Budget FY 2011/12</u>	<u>Budget Increase/ (Decrease)</u>
<b>OTHER FINANCING USES</b>					
OPERATING TRANSFERS OUT					
700.040 Transfer To Debt Service	<u>67,876</u>	<u>69,095</u>	<u>69,095</u>	<u>-</u>	<u>(69,095)</u>
TOTAL OPERATING TRANSFERS OUT	<u>67,876</u>	<u>69,095</u>	<u>69,095</u>	<u>-</u>	<u>(69,095)</u>
TOTAL 700-OTHER FINANCING USES	<u>67,876</u>	<u>69,095</u>	<u>69,095</u>	<u>-</u>	<u>(69,095)</u>
TOTAL EXPENDITURES	<u>524,313</u>	<u>604,505</u>	<u>525,835</u>	<u>591,730</u>	<u>(12,775)</u>

**Civic Center -Hotel Occupancy Tax Fund**

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2011</u>	<u>FY 2012</u>
Civic Center Director	II	1	1
Events Coordinator	108	1.5	1.5
Building Maintenance	104	1	1

**City of Live Oak  
Civic Center (HOT Tax) Fund  
Capital Requests  
2011/2012 Approved Budget**

<b>Department/ Account Number</b>	<b>Item Description</b>	<b>Item Cost</b>	<b>Department Cost</b>
<b>Civic Center</b>			
81-400.580	Equipment & Furnishings Replacement for tables, chairs and other furnishings		\$ 17,000
81-560.520	Building Improvements		
	FenceCrete & Wrought Iron Patio Area	\$ 13,000	
	Exterior Painting	12,000	
	Parking Lot Rehabilitation	20,000	
	(7) Decorative Street Lamps	14,000	
	Patio Interior Rehabilitation	<u>8,000</u>	67,000
81-560.550	Parking Improvements Striping of parking lot		2,600
81-560.572	Building Maintenance Equipment (1) Man-lift		<u>11,000</u>
	Total Civic Center (HOT Tax) Fund Requests		<u>\$ 97,600</u>

## HOTEL/MOTEL OCCUPANCY TAXES COLLECTION & USAGE

The City of Live Oak collects a hotel/motel sales tax on the four current hotel/motel properties located within the city limits. The hotel/motel tax is 13%. The state portion of the tax is 6% and the city portion of the tax is 7%. Both tax rates are the maximum allowed by State law. The hotel/motel properties collect these taxes and remit the cities 7% directly to the city on a quarterly basis. City ordinance allows hotel operators to retain 1% of the amount collected as reimbursement for their cost.

The amount collected by the City for FY 2009 – 2010 (these are the audited numbers) of the Hotel/Motel Occupancy tax was \$156,639.

The State law requires that the City must spend at least one-seventh (1/7) or 14.3% of the collected Hotel/Motel Occupancy tax on promotions and marketing programs aimed at increasing the exposure of the City and to entice further visitations to the city and its' facilities. In order to comply with State law the City was required to spend \$22,399 on these types of programs in FY 2009-2010.

For FY 2009-2010 (using internal accounting figures) the City expended the following amounts:

Media Advertising	\$29,467
Promotional Events	\$15,050
Community/Sponsorships	\$ 3,450
Promotional Items	<u>\$ 8,643</u>
<b>Total</b>	<b>\$56,610</b>

Accordingly, the City expended 36.1% of the Hotel/Motel Occupancy tax collected on promotional and marketing activities which is over 252% more than what is required by State law.

In addition, the proposed budget for FY 2011-2012 includes \$52,000 for these promotional and marketing activities, which will keep the City far beyond the requirements set by State law.

Hotel/Motel Occupancy tax revenue can be used to only directly enhance and promote tourism and the convention and hotel industry. Expenditures also must fall into one of six statutory categories:

1. Fund the establishment, improvement, or maintenance of convention/visitor center.
2. Pay administrative cost for facility convention registration.
3. Pay for tourism related advertising and promotions.
4. Fund programs that enhance the city. (Limited)
5. Fund historical restoration or preservation programs. (Limited)
6. Sporting events in a county with a population of 65,000 or less. (Limited)

Live Oak spends 100% of its occupancy tax each year. Budget resources come from a combination of Civic Center operations and Hotel Occupancy tax. No General Revenue Funds are utilized.



## **17 – Emergency Radio System Fund**

The Emergency Radio System Fund is used to account for proceeds received from the rental of the Live Oak Radio System by other agencies and to account for the expenditures necessary to manage and enhance the emergency radio system.

**EMERGENCY RADIO SYSTEM FUND  
APPROVED BUDGET  
FISCAL YEAR 2011/2012**

Beginning Fund Balance October 1, 2011:		\$ 358,213			
Estimated Revenues:		741,950			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Emergency Radio System Costs	<u>71,090</u>	<u>1,770</u>	<u>5,950</u>	<u>938,000</u>	<u>1,016,810</u>
Total Expenditures	<u>71,090</u>	<u>1,770</u>	<u>5,950</u>	<u>938,000</u>	<u>1,016,810</u>
Net Revenues/Expenditures					<u>(274,860)</u>
Ending Fund Balance September 30, 2012:					<u>\$ 83,353</u>

**EMERGENCY RADIO SYSTEM FUND  
APPROVED BUDGET  
FISCAL YEAR 2010/2011  
(AS AMENDED)**

Beginning Fund Balance October 1, 2010:		\$ 290,835			
Estimated Revenues:		113,100			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Emergency Radio System Costs	<u>73,250</u>	<u>1,500</u>	<u>13,800</u>	<u>-</u>	<u>88,550</u>
Total Expenditures	<u>73,250</u>	<u>1,500</u>	<u>13,800</u>	<u>-</u>	<u>88,550</u>
Net Revenues/Expenditures					<u>24,550</u>
Ending Fund Balance September 30, 2011:					<u>\$ 315,385</u>

**City of Live Oak  
Emergency Radio System Fund  
2011/2012 Approved Budget**

	<u>Audited 2009/10 Actual</u>	<u>Current FY 2010/11</u>		<u>Approved Budget FY 2011/12</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>REVENUES</b>					
<b>GRANTS &amp; INTER-GOVT ALLOCATION</b>					
340.xxx Grant Funding	-	-	-	153,000	153,000
<b>TOTAL GRANTS &amp; INTER-GOVT.</b>	-	-	-	153,000	153,000
<b>SERVICE USE FEES</b>					
347.500 Rentals and Leases	290,835	113,050	105,000	63,900	(49,150)
<b>TOTAL SERVICE USE FEES</b>	290,835	113,050	105,000	63,900	(49,150)
<b>INTEREST &amp; MISCELLANEOUS</b>					
360.000 Interest Revenue	-	50	20	50	-
<b>TOTAL INTEREST &amp; MISC</b>		50	20	50	-
<b>BONDS/DEBT PROCEEDS</b>					
385.xxx Debt Proceeds	-	-	-	525,000	525,000
<b>TOTAL BOND/DEBT PROCEEDS</b>	-	-	-	525,000	525,000
<b>TOTAL REVENUES</b>	<u>290,835</u>	<u>113,100</u>	<u>105,020</u>	<u>741,950</u>	<u>628,850</u>



**City of Live Oak  
Emergency Radio System Fund  
2011/2012 Approved Budget**

	<u>Audited 2009/10 Actual</u>	<u>Current FY 2010/11</u>		<u>Approved Budget FY 2011/12</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>EXPENDITURES</b>					
<b>EMERGENCY RADIO SYSTEM</b>					
<b>PERSONNEL SERVICES</b>					
537.100 Salaries	-	49,600	22,600	50,400	800
537.200 F.I.C.A. Taxes	-	3,800	1,730	3,860	60
537.210 Group Insurance	-	11,000	6,600	8,000	(3,000)
537.230 Retirement	-	8,500	3,950	8,680	180
537.240 Workers Compensation	-	350	362	150	(200)
TOTAL PERSONNEL SERVICES	-	73,250	35,242	71,090	(2,160)
<b>SUPPLIES EXPENSES</b>					
537.301 Uniform Purchases	-	-	-	270	270
537.310 Office Supplies	-	500	400	500	-
537.330 Minor Tools & Equipment	-	1,000	500	1,000	-
TOTAL SUPPLIES EXPENSES	-	1,500	900	1,770	270
<b>OTHER SERVICES &amp; CHARGES</b>					
537.425 Conferences & Training	-	3,000	500	3,500	500
537.470 Equipment Rental	-	10,800	1,000	2,000	(8,800)
537.480 Contingencies	-	-	-	250	250
537.485 Dues and Publications	-	-	-	200	200
TOTAL OTHER SERVICES & CHARGES	-	13,800	1,500	5,950	(8,300)
<b>CAPITAL OUTLAY</b>					
537.574 Communication Equipment	-	-	-	938,000	938,000
TOTAL CAPITAL OUTLAY	-	-	-	938,000	938,000
<b>TOTAL 537-EMERGENCY RADIO SYSTEM</b>	-	88,550	37,642	1,016,810	927,810
<b>TOTAL EXPENDITURES</b>	-	88,550	37,642	1,016,810	927,810

**Emergency Radio System**

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2011</u>	<u>FY 2012</u>
Radio Systems Manager	114	1	1



## **46 – Capital Projects Fund**

The Capital Projects Fund is used to account for proceeds from bond issues and other resources specifically designated for capital expenditures.

**CAPITAL PROJECTS FUND  
APPROVED BUDGET  
FISCAL YEAR 2011/2012**

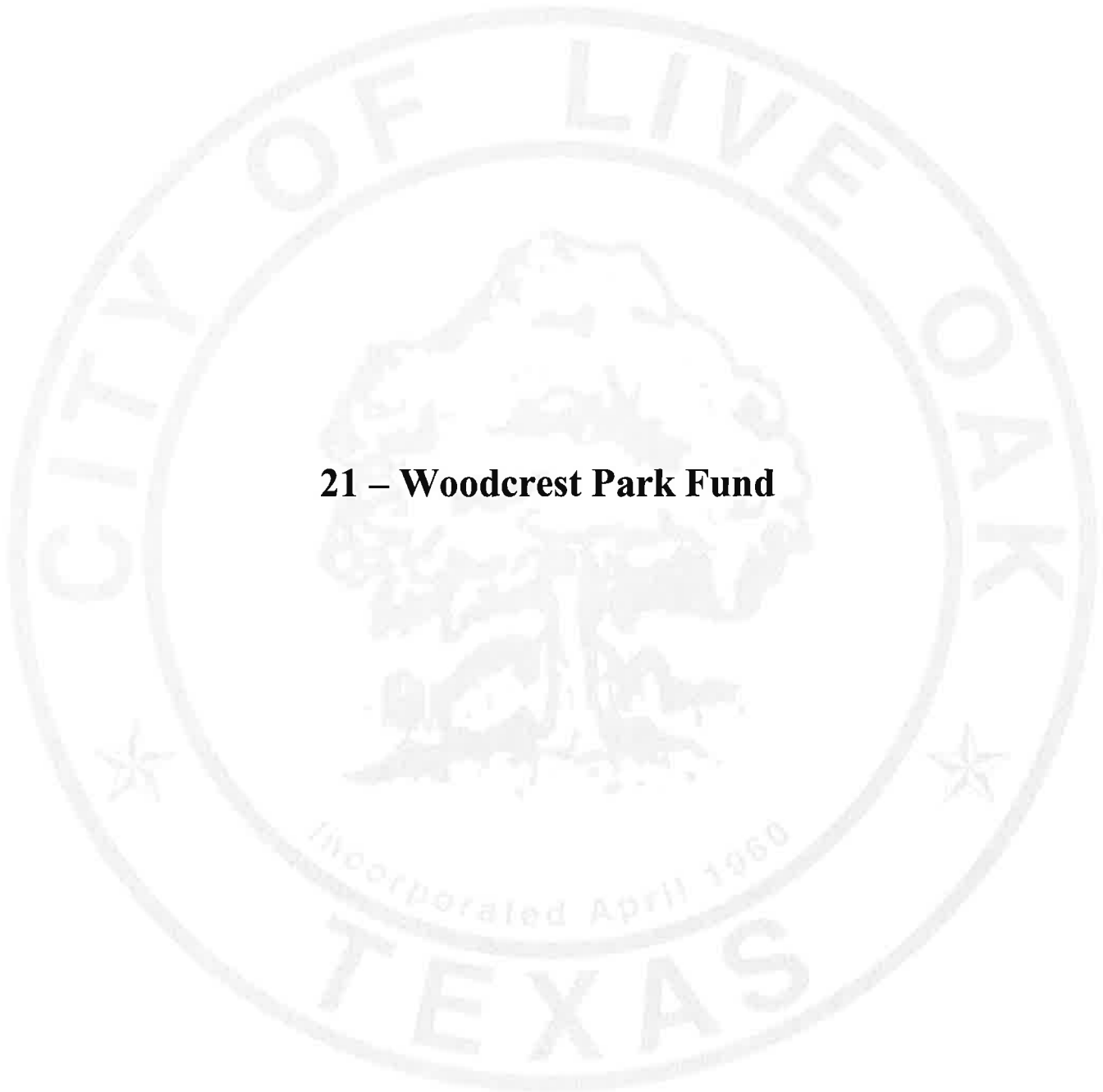
Beginning Fund Balance October 1, 2011:		\$ 125,677			
Estimated Revenues:		-			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Capital Costs	-	-	-	125,677	125,677
Total Expenditures	-	-	-	125,677	125,677
Net Revenues/Expenditures					(125,677)
Ending Fund Balance September 30, 2012:					<u>\$ -</u>

**CAPITAL PROJECTS FUND  
APPROVED BUDGET  
FISCAL YEAR 2010/2011  
(AS AMENDED)**

Beginning Fund Balance October 1, 2010:		\$ 338,044			
Estimated Revenues:		-			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Capital Costs	-	-	-	338,044	338,044
Total Expenditures	-	-	-	338,044	338,044
Net Revenues/Expenditures					(338,044)
Ending Fund Balance September 30, 2011:					<u>\$ -</u>

**City of Live Oak  
Capital Projects Fund  
2011/2012 Approved Budget**

	<u>Audited 2009/2010 Actual</u>	<u>Current FY 2010/2011</u>		<u>Approved Budget FY 2011/12</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>REVENUES</b>					
<b>INTEREST &amp; MISCELLANEOUS</b>					
360.000 Interest Revenue	57	-	45	-	-
335.001 JISD Reimbursement	-	-	90,000	-	-
TOTAL INTEREST & MISC	57	-	90,045	-	-
<b>OTHER FINANCING SOURCES</b>					
384.300 Transfer from General Fund	330,000	-	-	-	-
TOTAL OTHER FINANCING USES	330,000	-	-	-	-
<b>TOTAL REVENUES</b>	<u>330,057</u>	<u>-</u>	<u>90,045</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>					
<b>CONSTRUCTION EXPENSE</b>					
<b>CAPITAL OUTLAY</b>					
691.530 Buildings & Structures	22,408	338,044	302,412	125,677	(212,367)
TOTAL CAPITAL OUTLAY	22,408	338,044	302,412	125,677	(212,367)
<b>TOTAL 691-CONSTRUCTION EXPENSE</b>	<u>22,408</u>	<u>338,044</u>	<u>302,412</u>	<u>125,677</u>	<u>(212,367)</u>
<b>TOTAL EXPENDITURES</b>	<u>22,408</u>	<u>338,044</u>	<u>302,412</u>	<u>125,677</u>	<u>(212,367)</u>



**21 – Woodcrest Park Fund**

**WOODCREST PARK FUND  
APPROVED BUDGET  
FISCAL YEAR 2011/2012**

Beginning Fund Balance October 1, 2011:		\$ 132,828			
Estimated Revenues:		50			
Approved Expenditures:					
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures
Other Services & Charges	-	-	-	132,878	132,878
Total Expenditures	-	-	-	132,878	132,878
Net Revenues/Expenditures					(132,828)
Ending Fund Balance September 30, 2012:					\$ -

**WOODCREST PARK FUND  
APPROVED BUDGET  
FISCAL YEAR 2010/2011  
(AS AMENDED)**

Beginning Fund Balance October 1, 2010:		\$ 132,753			
Estimated Revenues:		50			
Approved Expenditures:					
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures
Construction Costs	-	-	-	123,844	123,844
Total Expenditures	-	-	-	123,844	123,844
Net Revenues/Expenditures					(123,794)
Ending Fund Balance September 30, 2011:					\$ 8,959

**City of Live Oak  
Woodcrest Park Fund  
2011/2012 Approved Budget**

	<u>Audited 2009/2010 Actual</u>	<u>Current FY 2010/2011</u>		<u>Approved Budget FY 2011/12</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>REVENUES</b>					
<b>INTEREST &amp; MISCELLANEOUS</b>					
360.000 Interest Revenue	175	50	75	50	-
367.xxx Trails Grant	<u>66,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL INTEREST & MISC	66,175	50	75	50	-
<b>TOTAL REVENUES</b>	<u>66,175</u>	<u>50</u>	<u>75</u>	<u>50</u>	<u>-</u>
<b>EXPENDITURES</b>					
<b>WOODCREST PARK CONSTRUCTION</b>					
<b>OTHER SERVICES &amp; CHARGES</b>					
695.400 Professional Fees	10,823	-	-	-	-
695.500 Construction Costs	<u>53,067</u>	<u>123,844</u>	<u>-</u>	<u>132,878</u>	<u>9,034</u>
TOTAL OTHER SERVICES & CHARGES	63,890	123,844	-	132,878	9,034
<b>TOTAL 695-WOODCREST PK - DONAT</b>	<u>63,890</u>	<u>123,844</u>	<u>-</u>	<u>132,878</u>	<u>9,034</u>
<b>TOTAL EXPENDITURES</b>	<u>63,890</u>	<u>123,844</u>	<u>-</u>	<u>132,878</u>	<u>9,034</u>





## **47 – 2004 General Obligation Bonds Fund**

The 2004 General Obligation Bonds Fund is used to account for the construction and improvements of street, drainage, sidewalk, and sewer that are funded by the General Obligation Bonds, Series 2004.



**City of Live Oak**  
**2004 General Obligations Bond Fund**  
**2011/2012 Approved Budget**

	<u>Audited 2009/2010 Actual</u>	<u>Current FY 2010/2011</u>		<u>Approved Budget FY 2011/12</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>REVENUES</b>					
<b>INTEREST &amp; MISCELLANEOUS</b>					
360.000 Interest Revenue	1,496	200	500	200	-
TOTAL INTEREST & MISCELLANEOUS	1,496	200	500	200	-
<b>TOTAL REVENUES</b>	<u>1,496</u>	<u>200</u>	<u>500</u>	<u>200</u>	<u>-</u>

**City of Live Oak  
2004 General Obligations Bond Fund  
2011/2012 Approved Budget**

	<u>Audited 2009/2010 Actual</u>	<u>Current FY 2010/2011 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Approved Budget FY 2011/12</u>	<u>Budget Increase/ (Decrease)</u>
<b>EXPENDITURES</b>					
<b>ADMINISTRATION</b>					
<b>OTHER SERVICES &amp; CHARGES</b>					
400.400 Professional Fees	3,650	5,000	3,700	5,000	-
TOTAL OTHER SERVICES & CHARGES	3,650	5,000	3,700	5,000	-
TOTAL 400-ADMINISTRATION	<u>3,650</u>	<u>5,000</u>	<u>3,700</u>	<u>5,000</u>	<u>-</u>
<b>STREET IMPROVEMENTS</b>					
<b>OTHER SERVICES &amp; CHARGES</b>					
692.400 Engineering Fees	13,102	1,500	5,000	5,000	3,500
692.500 Construction Costs	93,458	88,852	1,255	76,550	(12,302)
TOTAL OTHER SERVICES & CHARGES	106,560	90,352	6,255	81,550	(8,802)
TOTAL 692-STREET IMPROVEMENTS	<u>106,560</u>	<u>90,352</u>	<u>6,255</u>	<u>81,550</u>	<u>(8,802)</u>
<b>SEWER IMPROVEMENTS</b>					
<b>OTHER SERVICES &amp; CHARGES</b>					
693.400 Engineering Fees	22,173	1,500	33,654	5,000	3,500
693.500 Construction Costs	529,256	172,755	73,962	60,986	(111,769)
TOTAL OTHER SERVICES & CHARGES	551,429	174,255	107,616	65,986	(108,269)
TOTAL 693-SEWER IMPROVEMENTS	<u>551,429</u>	<u>174,255</u>	<u>107,616</u>	<u>65,986</u>	<u>(108,269)</u>
TOTAL EXPENDITURES	<u>661,639</u>	<u>269,607</u>	<u>117,571</u>	<u>152,536</u>	<u>(117,071)</u>



## **48 – 2005 Certificates of Obligation Bonds Fund**

The 2005 Certificates of Obligation Bonds Fund is used to account for the construction and improvements towards a new police facility, renovation of city hall, and improvements to two city owned parks that are funded by the Certificates of Obligation Bonds, Series 2005.

**2005 C.O. BOND FUND  
APPROVED BUDGET  
FISCAL YEAR 2011/2012**

Beginning Fund Balance October 1, 2011:		\$ 113,829			
Estimated Revenues:		100			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Administration	-	-	500	-	500
City Hall	-	-	-	57,235	57,235
Total Expenditures	-	-	500	57,235	57,735
Net Revenues/Expenditures					<u>(57,635)</u>
Ending Fund Balance September 30, 2012:					<u>\$ 56,194</u>

**2005 C.O. BOND FUND  
APPROVED BUDGET  
FISCAL YEAR 2010/2011  
(AS AMENDED)**

Beginning Fund Balance October 1, 2010:		\$ 541,897			
Estimated Revenues:		100			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Administration	-	-	10,000	-	10,000
Justice Center	-	-	17,500	81,553	99,053
City Hall	-	-	5,000	354,985	359,985
Total Expenditures	-	-	32,500	436,538	469,038
Net Revenues/Expenditures					<u>(468,938)</u>
Ending Fund Balance September 30, 2011:					<u>\$ 72,959</u>

**City of Live Oak**  
**2005 Certificates of Obligation Bond Fund**  
**2011/2012 Approved Budget**

	<u>Audited</u> 2009/2010 Actual	<u>Current FY 2010/2011</u>		<u>Approved</u> Budget FY 2011/12	<u>Budget</u> Increase/ (Decrease)
		<u>Amended</u> Budget	<u>Projected</u> End-of-Year		
<b>REVENUES</b>					
<b>INTEREST &amp; MISCELLANEOUS</b>					
360.000 Interest Revenue	1,564	100	700	100	-
370.900 Miscellaneous Revenue	97,500	-	26,000	-	-
383.100 Grant Revenue	3,000	-	20,500	-	-
TOTAL INTEREST & MISCELLANEOUS	<u>102,064</u>	<u>100</u>	<u>47,200</u>	<u>100</u>	<u>-</u>
<b>OTHER FINANCING SOURCES</b>					
384.100 Transfer from - General Fund	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL REVENUES</b>	<u>302,064</u>	<u>100</u>	<u>47,200</u>	<u>100</u>	<u>-</u>

**City of Live Oak**  
**2005 Certificates of Obligation Bond Fund**  
**2011/2012 Approved Budget**

	<u>Audited 2009/2010 Actual</u>	<u>Current FY 2010/2011</u>		<u>Approved Budget FY 2011/12</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>EXPENDITURES</b>					
<b>ADMINISTRATION DEPARTMENT</b>					
OTHER SERVICES & CHARGES					
400.400 Professional Fees	2,650	10,000	5,000	500	(9,500)
TOTAL OTHER SERVICES & CHARGES	2,650	10,000	5,000	500	(9,500)
TOTAL 400-ADMINISTRATION DEPART	<u>2,650</u>	<u>10,000</u>	<u>5,000</u>	<u>500</u>	<u>(9,500)</u>
<b>POLICE STATION</b>					
OTHER SERVICES & CHARGES					
696.400 Professional Fees	65,902	17,500	17,018	-	(17,500)
696.410 Liquidated Damages	5,924	-	-	-	-
696.500 Construction Costs	-	81,553	90,257	-	(81,553)
TOTAL OTHER SERVICES & CHARGES	71,826	99,053	107,275	-	(99,053)
TOTAL 696-POLICE STATION	<u>71,826</u>	<u>99,053</u>	<u>107,275</u>	<u>-</u>	<u>(99,053)</u>
<b>CITY HALL IMPROVEMENTS</b>					
OTHER SERVICES & CHARGES					
697.400 Professional Fees	35,645	5,000	5,000	-	(5,000)
697.500 Construction Costs	393,473	354,985	357,993	57,235	(297,750)
TOTAL OTHER SERVICES & CHARGES	429,118	359,985	362,993	57,235	(302,750)
TOTAL 697-CITY HALL IMPROVEMENTS	<u>429,118</u>	<u>359,985</u>	<u>362,993</u>	<u>57,235</u>	<u>(302,750)</u>
TOTAL EXPENDITURES	<u>503,594</u>	<u>469,038</u>	<u>475,268</u>	<u>57,735</u>	<u>(411,303)</u>





## **60 – Utility Operations Fund**

The Utility Fund is used to account for all the activities of the City's water and wastewater operations.

**UTILITY OPERATIONS FUND  
APPROVED BUDGET  
FISCAL YEAR 2011/2012**

Beginning Fund Balance October 1, 2011:		\$ 335,488			
Estimated Revenues:		3,088,900			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Administration	176,410	16,500	102,700	-	295,610
Operations	553,500	102,000	1,654,400	-	2,309,900
Transfers Out	-	-	504,445	-	504,445
Total Expenditures	<u>729,910</u>	<u>118,500</u>	<u>2,261,545</u>	<u>-</u>	<u>3,109,955</u>
Net Revenues/Expenditures					<u>(21,055)</u>
Ending Fund Balance September 30, 2012:					<u>\$ 314,433</u>

**UTILITY OPERATIONS FUND  
APPROVED BUDGET  
FISCAL YEAR 2010/2011  
(AS AMENDED)**

Beginning Fund Balance October 1, 2010:		\$ 449,483			
Estimated Revenues:		2,963,350			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Administration	172,950	16,500	102,100	-	291,550
Operations	586,680	102,000	1,511,500	-	2,200,180
Transfers Out	-	-	504,445	-	504,445
Total Expenditures	<u>759,630</u>	<u>118,500</u>	<u>2,118,045</u>	<u>-</u>	<u>2,996,175</u>
Net Revenues/Expenditures					<u>(32,825)</u>
Ending Fund Balance September 30, 2011:					<u>\$ 416,658</u>

**City of Live Oak  
Utility Operations Fund  
2011/2012 Approved Budget**

	<u>Audited 2009/10 Actual</u>	<u>Current FY 2010/11</u>		<u>Approved Budget FY 2011/12</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>REVENUES</b>					
<b>UTILITY REVENUE</b>					
381.200 Water Revenues	1,128,923	1,120,000	1,150,000	1,150,000	30,000
381.201 Sewer Revenue	1,079,951	1,180,000	1,074,000	1,181,400	1,400
381.360 Interest Income	1,057	4,000	1,000	2,000	(2,000)
381.400 Garbage Collection Rev	421,428	425,000	506,400	506,400	81,400
381.500 Edwards Aquifer Mgt Fees		102,000	48,000	102,000	-
381.600 Service Application Fees	4,185	4,000	4,500	4,000	-
381.620 Water Connection Fees	-	6,000	2,400	5,000	(1,000)
381.630 Sewer Connection Fees	124,200	50,000	170,000	50,000	-
381.800 Penalty Charges	39,103	43,000	41,000	43,000	-
381.810 Turn-off Fees	4,740	10,000	6,000	10,000	-
381.920 Discounts Earned	182	100	180	100	-
381.930 N.S.F. Check Fees	950	1,000	900	1,000	-
381.940 Inspection Fees	1,320	750	3,750	1,500	750
381.950 Miscellaneous Income	85,697	10,000	52,000	25,000	15,000
TOTAL UTILITY REVENUE	<u>2,891,735</u>	<u>2,955,850</u>	<u>3,060,130</u>	<u>3,081,400</u>	<u>125,550</u>
<b>INTER-FUND TRANSFERS</b>					
390.487 Support Fees	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	<u>-</u>
TOTAL INTER-FUND TRANSFERS	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	<u>-</u>
<b>TOTAL REVENUES</b>	<u><u>2,899,235</u></u>	<u><u>2,963,350</u></u>	<u><u>3,067,630</u></u>	<u><u>3,088,900</u></u>	<u><u>125,550</u></u>

**City of Live Oak  
Utility Operations Fund  
2011/2012 Approved Budget**

	<u>Audited 2009/10 Actual</u>	<u>Current FY 2010/11</u>		<u>Approved Budget FY 2011/12</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>EXPENDITURES</b>					
<b>ADMINISTRATIVE DEPARTMENT</b>					
<b>PERSONNEL SERVICES</b>					
400.100 Salaries	114,238	120,300	120,120	123,620	3,320
400.199 Overtime	-	500	-	500	-
400.200 F.I.C.A. Taxes	8,503	9,240	9,190	9,500	260
400.210 Group Insurance	16,249	22,050	21,150	21,100	(950)
400.230 Retirement	18,274	20,600	20,460	21,400	800
400.240 Workers Comp Insurance	247	260	270	290	30
TOTAL PERSONNEL SERVICES	<u>157,511</u>	<u>172,950</u>	<u>171,190</u>	<u>176,410</u>	<u>3,460</u>
<b>SUPPLIES EXPENSES</b>					
400.310 Office Supplies	3,471	5,000	4,500	5,000	-
400.320 Postage	8,137	10,000	9,518	10,000	-
400.330 Minor Tools & Equipment	-	500	-	500	-
400.392 Employee Relations	-	1,000	1,000	1,000	-
TOTAL SUPPLIES EXPENSES	<u>11,607</u>	<u>16,500</u>	<u>15,018</u>	<u>16,500</u>	<u>-</u>
<b>OTHER SERVICES &amp; CHARGES</b>					
400.400 Professional Fees	-	8,000	3,700	8,000	-
400.402 S.A.W.S Billing Fees	13,163	13,500	14,980	15,500	2,000
400.412 Credit Card Fees	5,920	4,000	7,200	5,000	1,000
400.415 Telephone	1,500	5,000	2,100	2,100	(2,900)
400.425 Conference & Training	-	600	500	600	-
400.475 Property & Liability Ins	13,111	13,500	13,500	14,000	500
400.480 Contingencies	-	500	-	500	-
400.482 Wtr/Swr Acct Write-offs	(32)	7,000	(23)	7,000	-
400.495 Sewer Connection Fees	116,185	50,000	170,000	50,000	-
TOTAL OTHER SERVICES & CHARGES	<u>149,847</u>	<u>102,100</u>	<u>211,957</u>	<u>102,700</u>	<u>600</u>
<b>TOTAL 400-ADMINISTRATION DEPT</b>	<u><u>318,966</u></u>	<u><u>291,550</u></u>	<u><u>398,165</u></u>	<u><u>295,610</u></u>	<u><u>4,060</u></u>

**City of Live Oak  
Utility Operations Fund  
2011/2012 Approved Budget**

	<u>Audited 2009/10 Actual</u>	<u>Current FY 2010/11</u>		<u>Approved Budget FY 2011/12</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>PUBLIC WORKS GENERAL</b>					
<b>PERSONNEL SERVICES</b>					
560.100 Salaries	358,304	386,300	321,000	363,200	(23,100)
560.199 Overtime	21,675	20,000	20,000	20,000	-
560.200 F.I.C.A. Taxes	28,196	31,100	26,100	29,350	(1,750)
560.210 Group Insurance	54,309	70,500	66,100	66,000	(4,500)
560.230 Retirement	75,475	69,300	58,000	66,000	(3,300)
560.240 Workers Comp Insurance	8,775	9,480	9,800	8,950	(530)
TOTAL PERSONNEL SERVICES	546,735	586,680	501,000	553,500	(33,180)
<b>SUPPLIES EXPENSES</b>					
560.300 Uniforms	6,386	7,000	4,000	7,000	-
560.310 Office Supplies	656	1,000	500	1,000	-
560.333 Petroleum Products	16,022	30,000	20,000	30,000	-
560.337 Public Education Supplies	1,688	3,000	1,000	3,000	-
560.350 Safety Supplies	723	2,500	750	2,500	-
560.355 Plant & Eqpt Maint Sup	54,438	50,000	50,000	50,000	-
560.365 Small Power & Hand Tools	5,279	3,500	3,500	3,500	-
560.380 Street Maint Materials	3,962	5,000	2,500	5,000	-
TOTAL SUPPLIES EXPENSES	89,154	102,000	82,250	102,000	-
<b>OTHER SERVICES &amp; CHARGES</b>					
560.402 Water Testing Fees	11,117	8,000	12,000	10,000	2,000
560.404 Garbage Collection Srvc	439,104	425,000	506,400	506,400	81,400
560.409 Edwards Aquifer Mgt Fees	55,207	102,000	101,353	102,000	-
560.414 Sewage Treatment	757,663	700,000	841,500	775,000	75,000
560.425 Conferences & Training	4,091	7,500	4,000	7,500	-
560.440 Utilities	105,973	130,000	107,000	120,000	(10,000)
560.445 Contract Maintenance	1,090	3,000	3,000	3,000	-
560.450 Equipment Maint Contracts	-	3,000	-	3,000	-
560.455 Street Maintenance Services	386	10,000	8,500	10,000	-
560.458 Vehicle Maint Services	12,624	15,500	7,000	10,000	(5,500)
560.460 Vehicle Rehabilitation	1,469	2,000	800	2,000	-
560.470 Equipment Rentals	-	500	-	500	-
560.471 Water Leases	102,962	103,000	102,962	103,000	-
560.480 Contingencies	787	1,000	250	1,000	-
560.485 Dues & Publications	1,045	1,000	1,000	1,000	-
560.499 Depreciation Expense	278,015	-	-	-	-
TOTAL OTHER SERVICES & CHARGES	1,771,532	1,511,500	1,695,765	1,654,400	142,900
<b>TOTAL 560-PUBLIC WORKS GENERAL</b>	<u>2,407,421</u>	<u>2,200,180</u>	<u>2,279,015</u>	<u>2,309,900</u>	<u>109,720</u>

**City of Live Oak**  
**Utility Operations Fund**  
**2011/2012 Approved Budget**

	<u>Audited</u> 2009/10 Actual	<u>Current FY 2010/11</u>		<u>Approved</u> Budget FY 2011/12	<u>Budget</u> Increase/ (Decrease)
		<u>Amended</u> Budget	<u>Projected</u> End-of-Year		
<b>OTHER FINANCING USES</b>					
<b>OPERATING TRANSFER OUT</b>					
700.013 Transfer to Gen Fd - Auto Shop	11,000	11,000	11,000	11,000	-
700.018 Transfer to Gen Fd - Admin O/H	111,500	111,500	111,500	111,500	-
700.030 Transfers to Renew & Repl	185,000	185,000	185,000	185,000	-
700.040 Transfers to D/S Fund	197,051	196,945	196,945	196,945	-
TOTAL OPERATING TRANSFERS OUT	<u>504,551</u>	<u>504,445</u>	<u>504,445</u>	<u>504,445</u>	-
<b>TOTAL 700-OTHER FINANCING USES</b>	<u>504,551</u>	<u>504,445</u>	<u>504,445</u>	<u>504,445</u>	-
<b>TOTAL EXPENDITURES</b>	<u>3,230,938</u>	<u>2,996,175</u>	<u>3,181,625</u>	<u>3,109,955</u>	<u>113,780</u>

### Utilities/Administration

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2011</u>	<u>FY 2012</u>
Public Works Director	III	0.50	0.50
Administrative Assistant	108	0.50	0.50
Water & Waste Water Superintendent	114	1	1
Water & Waste Water Foreman	109	1	1
Senior Equipment Operator	107	3	3
Equipment Operator	104	2	1
Maintenance Worker	103	1	2

The Utilities Budget provides for the safe drinking water to residents, business, public facilities and the local hospital. Operation of the water system consists of pumping from the Edwards Aquifer, sanitizing the water with chlorine gas, storing the water via the pressure of gravity to the customers. This budget provides for maintaining the sewer collection system and transportation to the SARA mains. This budget provides funding for maintaining water mains, sanitary sewer mains, fire hydrants, water meters, chlorine injection system, pumps, and so forth.

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2011</u>	<u>FY 2012</u>
Finance Director	III	0.50	0.50
Utility Billing Clerk	104	2	2
Clerk/Utility	106	0.50	0.50



## **30 – Utility Development Replacement and Renewal Fund**

The Utility Development Replacement and Renewals Fund is used to account for the replacement and improvement of the water and sewer systems. This fund is funded by the Utility Operations Fund and interest earnings.



**UTILITY DEVELOPMENT/RENEWALS & REPLACEMENT FUND  
APPROVED BUDGET  
FISCAL YEAR 2011/2012**

Beginning Fund Balance October 1, 2011:	\$ 1,219,875				
Estimated Revenues:	192,500				
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Administration	-	-	-	-	-
Operations	-	-	-	771,000	771,000
Total Expenditures	-	-	-	771,000	771,000
Net Revenues/Expenditures					<u>(578,500)</u>
Ending Fund Balance September 30, 2012:					<u>\$ 641,375</u>

**UTILITY DEVELOPMENT/RENEWALS & REPLACEMENT FUND  
APPROVED BUDGET  
FISCAL YEAR 2010/2011  
(AS AMENDED)**

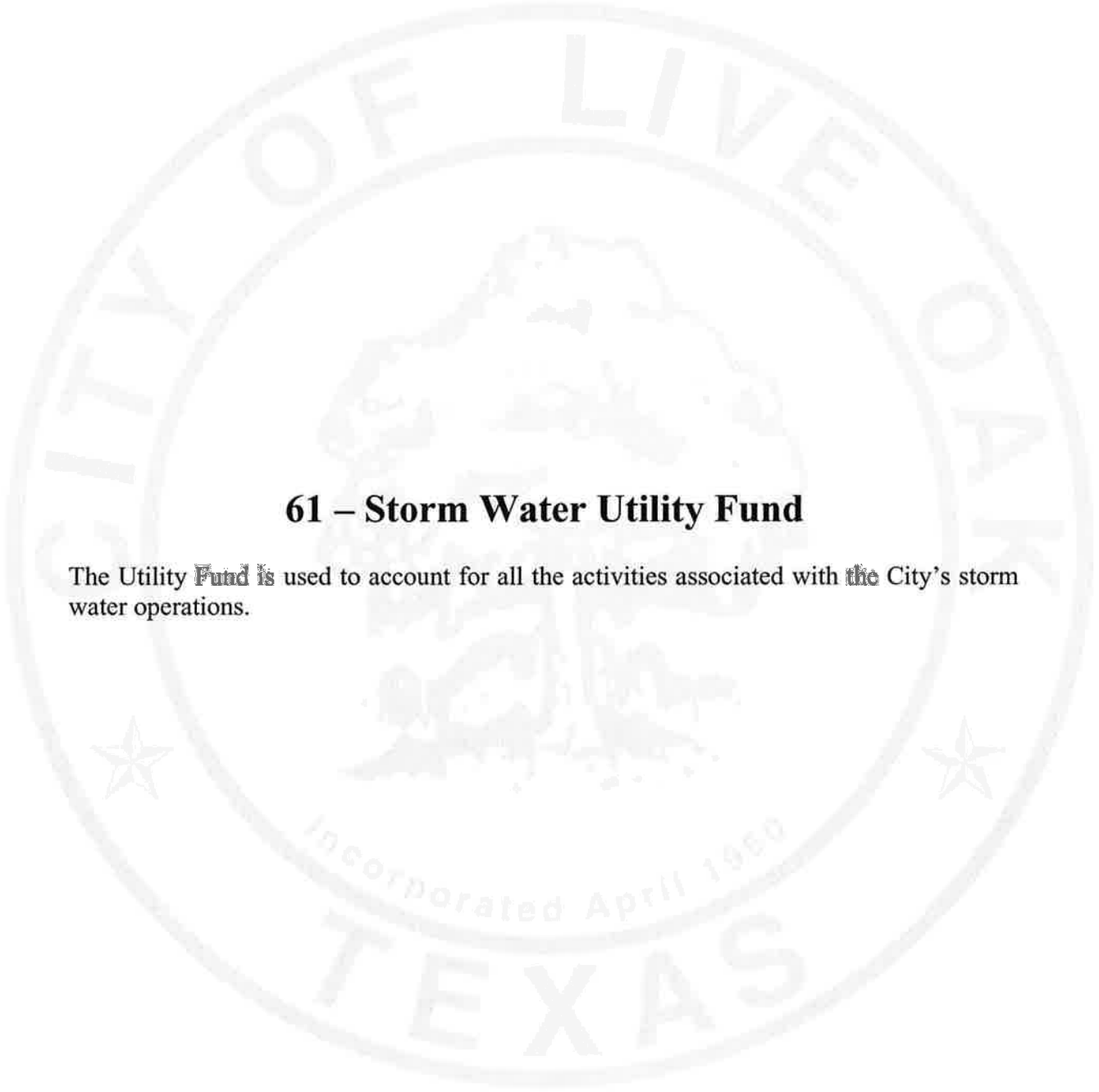
Beginning Fund Balance October 1, 2010:	\$ 1,502,125				
Estimated Revenues:	200,000				
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Administration	-	-	-	-	-
Operations	-	-	-	847,500	847,500
Total Expenditures	-	-	-	847,500	847,500
Net Revenues/Expenditures					<u>(647,500)</u>
Ending Fund Balance September 30, 2011:					<u>\$ 854,625</u>

**City of Live Oak**  
**Utility Development/Renewal and Replacement Fund**  
**2010/2011 Approved Budget**

	<u>Audited 2009/2010 Actual</u>	<u>Current FY 2010/11</u>		<u>Approved Budget FY 2011/12</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>REVENUES</b>					
<b>INTEREST &amp; MISCELLANEOUS</b>					
360.550 Interest Income - R & R	2,782	15,000	2,750	7,500	(7,500)
TOTAL INTEREST & MISCELLANEOUS	2,782	15,000	2,750	7,500	(7,500)
<b>INTER-FUND TRANSFERS</b>					
390.600 Depr X-fers from Utility	185,000	185,000	185,000	185,000	-
TOTAL INTER-FUND TRANSFERS	185,000	185,000	185,000	185,000	-
<b>TOTAL REVENUES</b>	<u>187,782</u>	<u>200,000</u>	<u>187,750</u>	<u>192,500</u>	<u>(7,500)</u>
<b>EXPENDITURES</b>					
<b>PUBLIC WORKS GENERAL</b>					
<b>CAPITAL OUTLAY</b>					
560.560 Wtr/Swr System Renewal	138,189	670,000	450,000	310,000	(360,000)
560.561 Water/Sewer System Extntn	-	100,000	-	320,000	220,000
560.574 Vehicles	-	20,000	20,000	50,000	30,000
560.578 Office Equipment	-	2,500	-	-	(2,500)
560.581 Plant Equipment Replace	25,304	50,000	-	86,000	36,000
560.588 Small Equipment Replacement	-	5,000	-	5,000	-
TOTAL CAPITAL OUTLAY	163,493	847,500	470,000	771,000	(76,500)
<b>TOTAL 560-PUBLIC WORKS GENERAL</b>	<u>163,493</u>	<u>847,500</u>	<u>470,000</u>	<u>771,000</u>	<u>(76,500)</u>
<b>TOTAL EXPENDITURES</b>	<u>163,493</u>	<u>847,500</u>	<u>470,000</u>	<u>771,000</u>	<u>(76,500)</u>

**City of Live Oak**  
**Utility Development/Renewal and Replacement Fund**  
**Capital Requests**  
**2011/2012 Approved Budget**

<b>Department/ Account Number</b>	<b>Item Description</b>	<b>Item Cost</b>	<b>Department Cost</b>
<b>Utilities</b>			
30-560.560	Water/Sewer System Renewal		
	Residential Meter Change-out Program	\$ 50,000	
	Fire Hydrant Replacement Program	25,000	
	Commercial Meter Replacement Program	30,000	
	Low Flow Toilet Replacement Program	5,000	
	Water Well/Sewer Main Repairs	<u>200,000</u>	\$ 310,000
30-560.561	Water/Sewer System Extention		
	Connect Water System with Selma @ Gateway	220,000	
	Unforeseen extentions	<u>100,000</u>	320,000
30-560.574	Vehicles		
	Truck (Replace 2001 3/4 ton)	25,000	
	Truck (Replace 1999 Ford F250)	<u>25,000</u>	50,000
30-560.581	Plant Equipment		
	SCADA System Upgrade	75,000	
	All-weather Cargo Trailer	6,000	
	Water Leak Detection Equipment	<u>5,000</u>	86,000
30-560.588	Small Equipment Replacement		<u>5,000</u>
	<b>Total Utility Development and R&amp;R Fund Requests</b>		<u><u>\$ 771,000</u></u>



## **61 – Storm Water Utility Fund**

The Utility Fund is used to account for all the activities associated with the City's storm water operations.

**STORM WATER OPERATIONS FUND  
APPROVED BUDGET  
FISCAL YEAR 2011/2012**

Beginning Fund Balance October 1, 2011:		\$ 559,566			
Estimated Revenues:		534,500			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Operations	298,910	24,700	188,700	-	512,310
Transfers Out	-	-	-	117,211	117,211
Total Expenditures	<u>298,910</u>	<u>24,700</u>	<u>188,700</u>	<u>117,211</u>	<u>629,521</u>
Net Revenues/Expenditures					<u>(95,021)</u>
Ending Fund Balance September 30, 2012:					<u>\$ 464,545</u>

**STORM WATER OPERATIONS FUND  
APPROVED BUDGET  
FISCAL YEAR 2010/2011  
(AS AMENDED)**

Beginning Fund Balance October 1, 2010:		\$ 379,506			
Estimated Revenues:		542,200			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Operations	<u>293,882</u>	<u>24,995</u>	<u>175,700</u>	<u>25,000</u>	<u>519,577</u>
Total Expenditures	<u>293,882</u>	<u>24,995</u>	<u>175,700</u>	<u>25,000</u>	<u>519,577</u>
Net Revenues/Expenditures					<u>22,623</u>
Ending Fund Balance September 30, 2011:					<u>\$ 402,129</u>

**City of Live Oak  
Stormwater Operations Fund  
2011/2012 Approved Budget**

	<u>Audited 2009/10 Actual</u>	<u>Current FY 2010/11</u>		<u>Approved Budget FY 2011/12</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>REVENUES</b>					
<b>STORM WATER REVENUE</b>					
348.205 Storm Water Utility Fee	628,633	541,700	593,340	534,000	(7,700)
360.000 Interest Income	375	500	500	500	-
370.900 Miscellaneous Revenue	10,000	-	-	-	-
TOTAL STORM WATER REVENUE	<u>639,008</u>	<u>542,200</u>	<u>593,840</u>	<u>534,500</u>	<u>(7,700)</u>
<b>TOTAL REVENUES</b>	<u>639,008</u>	<u>542,200</u>	<u>593,840</u>	<u>534,500</u>	<u>(7,700)</u>

**City of Live Oak  
Stormwater Operations Fund  
2011/2012 Approved Budget**

	Audited 2009/10 Actual	Current FY 2010/11		Approved Budget FY 2011/12	Budget Increase/ (Decrease)
		Amended Budget	Projected End-of-Year		
<b>EXPENDITURES</b>					
<b>PERSONNEL SERVICES</b>					
567.100 Salaries	193,688	198,000	198,000	202,800	4,800
567.199 Overtime	1,621	3,000	3,000	2,500	(500)
567.200 F.I.C.A. Taxes	14,158	15,400	15,380	15,750	350
567.210 Group Insurance	28,298	38,000	37,300	37,000	(1,000)
567.230 Retirement	37,435	34,300	34,300	35,500	1,200
567.240 Workers Comp Insurance	5,035	5,182	5,360	5,360	178
<b>TOTAL PERSONNEL SERVICES</b>	<b>280,235</b>	<b>293,882</b>	<b>293,340</b>	<b>298,910</b>	<b>5,028</b>
<b>SUPPLIES EXPENSES</b>					
567.300 Uniforms	4,503	4,695	3,000	4,400	(295)
567.310 Office Supplies	-	300	100	300	-
567.333 Petroleum Products	7,021	15,000	13,000	15,000	-
567.337 Public Education Supplies	500	1,500	500	1,500	-
567.350 Safety Supplies	115	1,500	500	1,500	-
567.365 Small Power & Hand Tools	-	2,000	500	2,000	-
<b>TOTAL SUPPLIES EXPENSES</b>	<b>12,139</b>	<b>24,995</b>	<b>17,600</b>	<b>24,700</b>	<b>(295)</b>
<b>OTHER SERVICES &amp; CHARGES</b>					
567.400 Professional Fees	53,852	40,000	30,000	40,000	-
567.402 SAWS Billing Fees	5,824	6,700	6,700	6,700	-
567.425 Conferences & Training	-	1,500	1,000	1,500	-
567.445 Contract Maintenance	7,620	23,500	7,000	23,500	-
567.456 Flood Channel Const & Maint	971	50,000	500	50,000	-
567.458 Vehicle Maint Services	14,294	20,000	7,500	20,000	-
567.470 Equipment Rentals	413	4,000	500	2,000	(2,000)
567.487 Support Fee	30,000	30,000	30,000	45,000	15,000
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>	<b>112,973</b>	<b>175,700</b>	<b>83,200</b>	<b>188,700</b>	<b>13,000</b>
<b>CAPITAL OUTLAY</b>					
567.563 Construction Equipment	-	25,000	23,500	-	(25,000)
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>25,000</b>	<b>23,500</b>	<b>-</b>	<b>(25,000)</b>
<b>TOTAL 567- OPERATING EXPENDITURES</b>	<b>405,347</b>	<b>519,577</b>	<b>417,640</b>	<b>512,310</b>	<b>(7,267)</b>

**City of Live Oak  
Stormwater Operations Fund  
2011/2012 Approved Budget**

	<u>Audited 2009/10 Actual</u>	<u>Current FY 2010/11</u>		<u>Approved Budget FY 2011/12</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>OTHER FINANCING USES</b>					
OPERATING TRANSFER OUT					
700.xxx Transfer to Asset Replacement Fund	-	-	-	117,211	117,211
<b>TOTAL 700-OTHER FINANCING USES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>117,211</u>	<u>117,211</u>
<b>TOTAL 567-STORM WTR OPERATIONS</b>	<u>405,347</u>	<u>519,577</u>	<u>417,640</u>	<u>629,521</u>	<u>109,944</u>



### Storm Water Operations

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2011</u>	<u>FY 2012</u>
Public Works Superintendent	114	1	1
Stormwater Public Works Maintenance	103	1	1
Equipment Operator III	107	2	2
Equipment Operator II	107	1	1

Administer and implement a Texas Pollutant Discharge Elimination System TPDES Plan. The plan will require a series of ongoing best management practices, or BMP(s) to be accomplished. Street sweeping and flood channel maintenance are two important BMP(s). Citywide drainage and flood channel maintenance includes: mowing and trimming, tree clearing, debris removal, herbicide, and erosion control.



## **50 – Economic Development Corporation (EDC) Fund**

The City of Live Oak Economic Development Corporation (EDC) is governed by a seven-member board, consisting of four Council members and three others appointed by City Council. The EDC is funded through Section 4B sales tax. The City is financially accountable for the EDC because the City appoints the governing body and the City is obligated to finance any deficits that may occur.

**ECONOMIC DEVELOPMENT CORPORATION  
APPROVED BUDGET  
FISCAL YEAR 2011/2012**

Beginning Fund Balance October 1, 2011:		\$	750,848		
Estimated Revenues:			2,114,544		
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Economic Development	194,933	7,900	1,330,503	713,000	2,246,336
Total Expenditures	<u>194,933</u>	<u>7,900</u>	<u>1,330,503</u>	<u>713,000</u>	<u>2,246,336</u>
Net Revenues/Expenditures					<u>(131,792)</u>
Ending Fund Balance September 30, 2012:					<u>\$ 619,056</u>

**ECONOMIC DEVELOPMENT CORPORATION  
APPROVED BUDGET  
FISCAL YEAR 2010/2011  
(AS AMENDED)**

Beginning Fund Balance October 1, 2010:		\$	1,416,227		
Estimated Revenues:			1,540,987		
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Economic Development	129,030	4,450	1,191,533	794,000	2,119,013
Total Expenditures	<u>129,030</u>	<u>4,450</u>	<u>1,191,533</u>	<u>794,000</u>	<u>2,119,013</u>
Net Revenues/Expenditures					<u>(578,026)</u>
Ending Fund Balance September 30, 2011:					<u>\$ 838,201</u>

**City of Live Oak**  
**Economic Development Corporation Fund**  
**2011/2012 Approved Budget**

	<u>Audited 2009/2010 Actual</u>	<u>Current FY 2010/11</u>		<u>Approved Budget FY 2011/12</u>	<u>Budget Increase/ (Decrease)</u>	
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>			
<b>REVENUES</b>						
<b>TAXES - OTHER</b>						
311.300	Sales & Use Tax Revenue	<u>1,400,243</u>	<u>1,400,987</u>	<u>1,463,254</u>	<u>1,481,544</u>	<u>80,557</u>
	TOTAL TAXES - OTHER	1,400,243	1,400,987	1,463,254	1,481,544	80,557
<b>GRANTS &amp; INTER-GOVT ALLOCATION</b>						
340.230	Park Grant Revenue	<u>-</u>	<u>125,000</u>	<u>-</u>	<u>-</u>	<u>(125,000)</u>
	TOTAL GRANTS & INTER-GOVT.	-	125,000	-	-	(125,000)
<b>INTEREST &amp; MISCELLANEOUS</b>						
360.000	Interest Income	<u>3,087</u>	<u>15,000</u>	<u>4,000</u>	<u>10,000</u>	<u>(5,000)</u>
	TOTAL INTEREST & MISCELLANEOUS	3,087	15,000	4,000	10,000	(5,000)
<b>BOND/DEBT PROCEEDS</b>						
385.xxx	Debt Proceeds	<u>-</u>	<u>-</u>	<u>-</u>	<u>623,000</u>	<u>623,000</u>
	TOTAL BONDS/DEBT PROCEEDS	-	-	-	623,000	623,000
<b>TOTAL REVENUES</b>						
		<u>1,403,330</u>	<u>1,540,987</u>	<u>1,467,254</u>	<u>2,114,544</u>	<u>573,557</u>

**City of Live Oak  
Economic Development Corporation Fund  
2011/2012 Approved Budget**

	Audited 2009/2010 Actual	Current FY 2010/11		Approved Budget FY 2011/12	Budget Increase/ (Decrease)
		Amended Budget	Projected End-of-Year		
<b>EXPENDITURES</b>					
<b>ADMINISTRATION DEPARTMENT</b>					
<b>PERSONNEL SERVICES</b>					
400.100 Admin Support Salaries	81,573	86,150	86,550	89,370	3,220
400.199 Admin Support Overtime	81	-	1,000	1,750	1,750
400.103 Admin Support Part-time Salaries	-	10,000	-	-	(10,000)
400.102 Personnel Contingency	-	-	-	72,953	72,953
400.200 F.I.C.A.	6,179	7,400	6,800	7,000	(400)
400.210 Group Insurance	6,182	10,600	8,500	8,000	(2,600)
400.230 Retirement	13,047	14,700	15,000	15,650	950
400.240 Workers Comp Insurance	169	180	187	210	30
TOTAL PERSONNEL SERVICES	107,231	129,030	118,037	194,933	65,903
<b>SUPPLIES EXPENSES</b>					
400.310 Office Supplies	1,507	1,000	2,100	1,500	500
400.320 Postage	8	2,000	1,000	2,000	-
400.330 Minor Tools & Equipment	78	250	1,700	3,900	3,650
400.333 Petroleum Products	266	1,200	1,200	500	(700)
TOTAL SUPPLIES EXPENSES	1,859	4,450	6,000	7,900	3,450
<b>OTHER SERVICES &amp; CHARGES</b>					
400.400 Professional Fees	12,796	54,000	85,460	58,000	4,000
400.401 Marketing Services	11,297	15,000	26,000	15,000	-
400.415 Telephone	-	2,000	2,000	3,600	1,600
400.425 Conferences & Training	5,674	10,000	10,000	16,000	6,000
400.427 Local Mileage	10	2,500	700	920	(1,580)
400.431 Promotional Activities	14,791	20,000	13,000	20,000	-
400.445 Maintenance Contracts	55,861	-	-	2,400	2,400
400.458 Vehicle Maint Services	105	2,500	750	500	(2,000)
400.480 Contingencies	-	1,000	-	1,000	-
400.481 Newsletter Inserts	19,730	30,000	30,000	35,000	5,000
400.485 Dues & Publications	4,478	8,000	8,700	9,940	1,940
400.486 Other ED Initiatives	5,746	50,000	27,833	60,000	10,000
TOTAL OTHER SERVICES & CHARGES	130,488	195,000	204,443	222,360	27,360

**City of Live Oak**  
**Economic Development Corporation Fund**  
**2011/2012 Approved Budget**

	Audited	Current FY 2010/11		Approved	Budget
	2009/2010 Actual	Amended Budget	Projected End-of-Year	Budget FY 2011/12	Increase/ (Decrease)
<b>CAPITAL OUTLAY</b>					
400.579 Office Machines	-	-	-	-	-
500.581 Purchase of Water Rights	150,321	300,000	512,620	623,000	323,000
500.582 Monument Signage	-	75,000	65,000	-	(75,000)
500.583 Electronic Marquee	33,767	40,000	59,000	-	(40,000)
500.584 Park Irrigation	29,479	-	-	-	-
680.595 Fire Station/City Hall Equipment	99,800	-	-	-	-
565.530 Buildings & Structures	-	-	141,000	-	-
400.xxx GIS / Maintenance	-	5,000	-	-	(5,000)
565.590 Parking Lot - Main City Park	-	250,000	-	-	(250,000)
400.580 Decorative Street Light Banners	-	14,000	-	-	(14,000)
400.581 Disc Golf Course - redesign	-	10,000	-	20,000	10,000
560.595 Unspecified Capital	-	100,000	30,000	70,000	(30,000)
TOTAL CAPITAL OUTLAY	313,367	794,000	807,620	713,000	(81,000)
TOTAL 400-ADMINISTRATION DEPART	552,945	1,122,480	1,136,100	1,138,193	15,713
<b>INTERFUND TRANSFERS</b>					
<b>OTHER FINANCING USES</b>					
700.100 Transfer to General Fund	150,000	150,000	150,000	150,000	-
700.350 Transfers To Asset Replacement	70,440	70,440	70,440	70,440	-
700.400 Transfers to Debt Service	774,228	776,093	776,093	887,703	111,610
TOTAL OTHER SERVICES & CHARGES	994,668	996,533	996,533	1,108,143	111,610
TOTAL 700-INTERFUND TRANSFERS	994,668	996,533	996,533	1,108,143	111,610
TOTAL EXPENDITURES	1,547,613	2,119,013	2,132,633	2,246,336	127,323

### Economic Development Corporation

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2011</u>	<u>FY 2012</u>
Assistant City Manager	V	0.20	0.20
Manager Economic & Community Dev	III	1	1
Administrative Support ***	114	0	1

The EDC budget provides for development and administration of business creation, development, expansion, and recruitment programs. Also, responsible for developing and coordinating marketing and public relations programming to effectively market the City and the Metrocom

**City of Live Oak  
Economic Development Corporation Fund  
Capital Requests  
2011/2012 Approved Budget**

<b>Department/ Account Number</b>	<b>Item Description</b>	<b>Item Cost</b>	<b>Department Cost</b>
<b>Economic Development Corporation</b>			
50-500.581	Water Rights		\$ 300,000
50-400.581	Disc Golf Course- Redesign		10,000
50-560.595	Unspecified Capital		<u>70,000</u>
Total Economic Development Corporation Fund Requests			<u>\$ 380,000</u>





**Capital and Personnel Requests**  
(Funded and Not Funded)

**City of Live Oak  
General Fund  
Capital Requests  
2011/2012 Approved Budget**

<b>Department/ Account Number</b>	<b>Item Description</b>	<b>Item Cost</b>	<b>Department Cost</b>
<b>Finance Department</b>			
10-470.591	Software Online Bill Pay and Other Services - INCODE		\$ 13,000
<b>Police Department</b>			
10-530.583	Safety Equipment		
	Body Armor	\$ 27,200	
	Rifles, Handguns, Shotguns	12,050	
	Rifle Sights and Lights	3,425	
	Tasers and Assessories	6,804	
10-530.595	Other Capital		
	Coban MDC units to replace laptops in patrol units	77,000	
	Coban Video System with MDC unit	<u>10,100</u>	136,579
<b>Fire Department</b>			
10-540.580	Operating Equipment		
	Pagers that would be P-25 compliant		15,000
<b>Parks Maintenance</b>			
10-565.530	Building & Structures		
	Rehab ballfield backstops and dugouts (over 3 years)		10,000
<b>Leisure Services</b>			
10-566.588	Pool Rehab		
	ADA Pool Access Chair	6,500	
	Replace Water Slide	<u>45,000</u>	51,500
<b>Development Services</b>			
10-682.579	Computer Equipment		
	TV Screen with mount, Laptop	1,300	
10-682.530	Building & Structures		
	Perform modifications to the Development Services area	14,100	
10-682.591	Software		
	Inspections software upgrade	1,000	
	BPMS updates and tech support	<u>500</u>	16,900

**City of Live Oak  
General Fund  
Capital Requests  
2011/2012 Approved Budget**

<b>Department/ Account Number</b>	<b>Item Description</b>	<b>Item Cost</b>	<b>Department Cost</b>
<b>Information Technology</b>			
10-685.579	Computer Equipment		
	(20) PC Replacement Program	25,000	
	Laptop	1,300	
	Printer	350	
10-685.591	Software		
	Document Management (EDC)	500	
	Publisher	300	
	Adobe Acrobat	780	
	Assorted Microsoft	<u>2,700</u>	<u>30,930</u>
	<b>Total General Fund Capital Requests (Funded)</b>		<b><u>\$ 273,909</u></b>

**City of Live Oak  
General Fund  
Reserve Funded Items  
2011/2012 Approved Budget**

<b>Department/ Account Number</b>	<b>Item Description</b>	<b>Item Cost</b>	<b>Department Cost</b>
<b>Capital Requests</b>			\$ 273,909
<b>Transfer to Asset Replacement (Capital)</b>			190,257
<b>City Council</b>			
10-401.480	Contingencies		200,000
<b>City Manager</b>			
10-402.480	Contingency		10,000
<b>City Secretary</b>			
10-405.400	Professional Fees - (Contingency)		10,000
<b>Fire Department</b>			
10-540.480	Contingencies		6,000
<b>Public Works</b>			
10-560.357	Construction & Maintenance	60,000	
	CDBG Match	10,800	
10-560-461	Emergency Contingencies		
	Fuel costs over \$3.50 per gallon (\$0.75 x 38,000 gallons)	28,500	
	Major HVAC Repairs/Replacements	20,000	
	Major mechanical Repairs	17,500	
	Fleet accident repairs and reconditioning	9,000	
	Utilities contingency	5,000	
		<u>150,800</u>	
<b>Street Maintenance</b>			
10-562.461	Emergency Contingencies for major street repairs		50,000
<b>Development Services</b>			
10-682.400	Professional Fees (Bureau Veritas)		49,500
<b>Information Technology</b>			
10-685.480	Contingencies		<u>10,000</u>
<b>Total Reserve Funded Items</b>			<b><u>\$ 950,466</u></b>

**City of Live Oak  
 Asset Replacement Fund  
 Capital Requests  
 2011/2012 Approved Budget**

<u>Department/ Account Number</u>	<u>Item Description</u>	<u>Item Cost</u>	<u>Department Cost</u>
<b>Police Department</b>			
35-530.586	Vehicles		
	(4) Police Vehicles	\$ 120,000	
35-530.597	Vehicle Equipment	<u>38,200</u>	\$ 158,200
<b>Public Works</b>			
35-560.580	Operating Equipment		
	Crack Sealing Machine	62,000	
	Tractor 50 HP	<u>45,000</u>	107,000
<b>Storm Water</b>			
35-567.580	Operating Equipment		
	Street Sweeper		220,000
<b>Fire Department</b>			
35-540.586	Vehicles		
	Ambulance		<u>160,000</u> ***
	<b>Total Asset Replacement Fund Requests</b>		<u>\$ 645,200</u>

\*\*\* Note - The purchase of a new ambulance is contingent upon further discussions and approval by City Council.

**City of Live Oak  
Forfeiture Fund  
Capital Requests  
2011/2012 Approved Budget**

<u>Department/ Account Number</u>	<u>Item Description</u>	<u>Item Cost</u>	<u>Department Cost</u>
<b>Police Department</b>			
11-531.583	Safety Equipment		
	Rifles, Handguns, Shotguns	\$ 9,300	
	Rifle Sights and Lights	3,425	
	Tasers and Assessories	<u>15,310</u>	<u>28,035</u>
	 Total Forfeiture Fund Requests		 <u>\$ 28,035</u>

**City of Live Oak  
Civic Center (HOT Tax) Fund  
Capital Requests  
2011/2012 Approved Budget**

<b>Department/ Account Number</b>	<b>Item Description</b>	<b>Item Cost</b>	<b>Department Cost</b>
<b>Civic Center</b>			
81-400.580	Equipment & Furnishings Replacement for tables, chairs and other furnishings		\$ 17,000
81-560.520	Building Improvements FenceCrete & Wrought Iron Patio Area	\$ 13,000	
	Exterior Painting	12,000	
	Parking Lot Rehabilitation	20,000	
	(7) Decorative Street Lamps	14,000	
	Patio Interior Rehabilitation	<u>8,000</u>	67,000
81-560.550	Parking Improvements Striping of parking lot		2,600
81-560.572	Building Maintenance Equipment (1) Man-lift		<u>11,000</u>
	Total Civic Center (HOT Tax) Fund Requests		<u>\$ 97,600</u>

**City of Live Oak**  
**Utility Development/Renewal and Replacement Fund**  
**Capital Requests**  
**2011/2012 Approved Budget**

<b>Department/ Account Number</b>	<b>Item Description</b>	<b>Item Cost</b>	<b>Department Cost</b>
<b>Utilities</b>			
30-560.560	Water/Sewer System Renewal		
	Residential Meter Change-out Program	\$ 50,000	
	Fire Hydrant Replacement Program	25,000	
	Commercial Meter Replacement Program	30,000	
	Low Flow Toilet Replacement Program	5,000	
	Water Well/Sewer Main Repairs	<u>200,000</u>	\$ 310,000
30-560.561	Water/Sewer System Extention		
	Connect Water System with Selma @ Gateway	220,000	
	Unforeseen extentions	<u>100,000</u>	320,000
30-560.574	Vehicles		
	Truck (Replace 2001 3/4 ton)	25,000	
	Truck (Replace 1999 Ford F250)	<u>25,000</u>	50,000
30-560.581	Plant Equipment		
	SCADA System Upgrade	75,000	
	All-weather Cargo Trailer	6,000	
	Water Leak Detection Equipment	<u>5,000</u>	86,000
30-560.588	Small Equipment Replacement		<u>5,000</u>
	<b>Total Utility Development and R&amp;R Fund Requests</b>		<u><u>\$ 771,000</u></u>



**City of Live Oak**  
**Economic Development Corporation Fund**  
**Capital Requests**  
**2011/2012 Approved Budget**

<b>Department/ Account Number</b>	<b>Item Description</b>	<b>Item Cost</b>	<b>Department Cost</b>
<b>Economic Development Corporation</b>			
50-500.581	Water Rights		\$ 300,000
50-400.581	Disc Golf Course- Redesign		10,000
50-560.595	Unspecified Capital		<u>70,000</u>
Total Economic Development Corporation Fund Requests			<u>\$ 380,000</u>

**City of Live Oak**  
**Identified Capital/Project Requests**  
**2011/2012 Approved Budget**  
**(Unfunded at this time)**

<b>Department</b>	<b>Description</b>	<b>Item Cost</b>
Police Department	INCODE for Public Safety (software module)	\$ 235,000
Police Department	Multi-use police building (storage)	312,000
Public Works	Sidewalk along Shin Oak in front of Animal Control & Fire Depart	22,000
Public Works	Fence/crete wall/fencing along Toepperwein	220,000
Public Works	Pavers / stamped concrete in Toepperwein median	35,000
Public Works	City Hall security fencing with moterized gates	40,000
Public Works/Police	Traffic Signal @ Forest Bluff and O'Connor	300,000
Public Works	Re-route Park Drive near Football Field	100,000
Public Works	Walking trail from park entrance to hill top playground	75,000
Public Works	Replace pool liner, replaster pool surface and raise depth to 5 feet	90,000
Public Works	Replace canopy over deck at pool	22,000
Public Works	Install pavers to increase area for tables and lounge chairs at pool	20,000
Utilities	Wellsite security camera system	60,000
Utilities	EAA water rights for City	5,500,000
Public Works	Bridlewood Street Repairs	Planning

**CITY OF LIVE OAK PAY SCALE  
2011/12 ANNUAL SALARY SCHEDULE**

Job Title	Pay Group	Range Steps															
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
<b>GENERAL POSITIONS</b>																	
PARKS MAINTENANCE WORKER	103	23,258.67	23,258.03	23,837.43	24,433.36	25,044.20	25,670.30	26,312.06	26,969.86	27,644.11	28,335.21	29,043.59	29,769.68	30,513.92	31,276.77	32,058.69	32,739.06
PUBLIC WORKS MAINTENANCE WORKER																	
PUBLIC WORKS/PARKS MAINTENANCE WORKER																	
STORMWATER/PUBLIC WORKS MAINTENANCE WORKER																	
UTILITY MAINTENANCE WORKER																	
RECEPTIONIST																	
ADMINISTRATIVE CLERK	104	23,933.39	24,651.39	25,267.67	25,889.36	26,546.85	27,210.52	27,890.78	28,588.05	29,302.75	30,035.32	30,786.20	31,555.86	32,344.76	33,153.37	33,982.21	34,703.41
BUILDING MAINTENANCE/CUSTODIAN																	
DEPUTY COURT CLERK																	
EQUIPMENT OPERATOR																	
UTILITY BILLING CLERK																	
ANIMAL CONTROL OFFICER	105	25,369.39	26,130.47	26,783.73	27,453.33	28,139.66	28,843.15	29,564.23	30,303.33	31,060.92	31,837.44	32,633.38	33,449.21	34,285.44	35,142.58	36,021.14	36,785.61
DISPATCHER	106	26,891.55	27,696.30	28,390.76	29,100.52	29,828.04	30,573.74	31,338.08	32,121.53	32,924.57	33,747.69	34,591.38	35,456.16	36,342.57	37,251.13	38,182.41	38,982.75
FINANCE CLERK																	
MECHANIC																	
CODE ENFORCEMENT OFFICER	107	28,505.04	29,360.20	30,094.20	30,846.56	31,617.72	32,408.16	33,218.37	34,048.83	34,900.05	35,772.55	36,666.86	37,583.53	38,523.12	39,486.20	40,473.35	41,332.32
EQUIPMENT OPERATOR II																	
SENIOR EQUIPMENT OPERATOR																	
ADMINISTRATIVE ASSISTANT	108	30,215.35	31,121.81	31,889.85	32,697.35	33,514.78	34,352.65	35,211.47	36,091.76	36,994.05	37,918.90	38,866.87	39,838.55	40,834.51	41,855.37	42,901.76	43,812.25
BUILDING OPERATIONS COORDINATOR																	
EMERGENCY MANAGEMENT COORDINATOR																	
EVENTS COORDINATOR																	
EXECUTIVE ASSISTANT	109	32,028.27	32,989.12	33,813.84	34,659.19	35,525.67	36,413.81	37,324.16	38,257.26	39,213.69	40,194.04	41,198.89	42,228.86	43,284.58	44,366.69	45,475.86	46,440.99
HR GENERALIST																	
IT NETWORK ADMINISTRATOR																	
PURCHASING/BUDGET COORDINATOR																	
UTILITY FOREMAN																	
ANIMAL CONTROL SUPERVISOR	110	33,949.96	34,968.46	35,842.68	36,738.74	37,657.21	38,598.64	39,563.61	40,552.70	41,566.51	42,605.68	43,670.82	44,762.59	45,881.65	47,028.70	48,204.41	49,227.45
COURT CLERK																	
DISPATCH SUPERVISOR	111	36,685.96	37,765.94	38,710.09	39,677.84	40,669.79	41,686.53	42,728.70	43,796.91	44,891.84	46,014.13	47,164.48	48,343.60	49,552.19	50,790.99	52,060.77	53,165.64
FLEET SERVICES SUPERVISOR	112	40,332.56	41,542.53	42,581.10	43,645.63	44,736.77	45,855.19	47,001.56	48,176.60	49,381.02	50,615.54	51,880.93	53,177.96	54,507.41	55,870.09	57,266.84	58,462.21
PARKS SUPERVISOR	113	44,365.81	45,696.79	46,839.21	48,010.19	49,210.44	50,440.70	51,701.72	52,994.26	54,319.12	55,677.10	57,089.03	58,495.75	59,958.15	61,457.10	62,993.53	64,330.43
BUILDING OFFICIAL																	
PUBLIC WORKS SUPERINTENDENT	114	48,802.40	50,266.47	51,523.13	52,811.21	54,131.49	55,484.77	56,871.89	58,293.69	59,751.03	61,244.81	62,775.93	64,345.33	65,953.96	67,602.81	69,292.88	70,763.47
UTILITY SUPERINTENDENT																	
RADIO SYSTEM MANAGER																	
<b>MANAGEMENT POSITIONS</b>																	
CITY SECRETARY	I	51,420.45	52,963.05	54,551.96	55,915.75	57,313.65	58,746.49	60,215.15	61,720.53	63,263.54	64,845.13	66,466.26	68,127.92	69,831.12	71,576.89	73,366.32	75,200.47
HUMAN RESOURCES MANAGER																	
CIVIC CENTER MANAGER	II	59,619.31	60,377.89	62,189.23	63,743.96	65,337.56	66,971.00	68,645.27	70,361.41	72,120.44	73,923.45	75,771.54	77,665.83	79,607.47	81,597.66	83,637.60	85,728.54
IT DIRECTOR	III	66,826.02	68,830.80	70,895.72	72,688.11	74,484.82	76,346.94	78,255.61	80,212.00	82,217.30	84,272.73	86,379.55	88,539.04	90,752.52	93,021.33	95,346.86	97,730.54
FINANCE DIRECTOR																	
FIRE CHIEF																	
MANAGER OF ECONOMIC AND COMMUNITY DEVELOPMENT																	
POLICE CHIEF																	
PUBLIC WORKS DIRECTOR																	
ASSISTANT CITY MANAGER	IV	76,181.66	78,467.11	80,821.12	82,841.65	84,912.69	87,035.51	89,211.40	91,441.68	93,727.72	96,070.92	98,472.69	100,934.51	103,457.87	106,044.32	108,695.42	111,412.81
CITY MANAGER	V	88,370.73	91,021.85	93,752.50	96,096.32	98,986.72	100,961.19	103,485.22	106,072.35	108,724.16	111,442.28	114,228.32	117,084.03	120,011.13	123,011.41	126,086.69	129,238.86
CITY MANAGER	VI	104,277.46	107,405.78	110,627.95	113,393.65	116,228.49	119,134.21	122,112.56	125,165.37	128,294.51	131,501.87	134,789.42	138,159.15	141,613.13	145,153.46	148,782.30	152,501.86

**CITY OF LIVE OAK PAY SCALE  
2011/12 HOURLY SCHEDULE**

Job Title	Pay Group	Range Steps																
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
<b>GENERAL POSITIONS</b>																		
PARKS MAINTENANCE WORKER	103	10.86	11.18	11.46	11.75	12.04	12.34	12.65	12.97	13.29	13.62	13.96	14.31	14.67	15.04	15.41	15.74	
PUBLIC WORKS MAINTENANCE WORKER																		
STORMWATER/PUBLIC WORKS MAINTENANCE WORKER																		
UTILITY MAINTENANCE WORKER																		
RECEPTIONIST																		
ADMINISTRATIVE CLERK	104	11.51	11.85	12.15	12.45	12.76	13.08	13.41	13.74	14.09	14.44	14.80	15.17	15.55	15.94	16.34	16.68	
BUILDING MAINTENANCE/CUSTODIAN																		
DEPUTY COURT CLERK																		
EQUIPMENT OPERATOR																		
UTILITY BILLING CLERK																		
ANIMAL CONTROL OFFICER	105	12.20	12.56	12.88	13.20	13.53	13.87	14.21	14.57	14.93	15.31	15.69	16.08	16.48	16.90	17.32	17.69	
DISPATCHER	106	12.93	13.32	13.65	13.99	14.34	14.70	15.07	15.44	15.83	16.22	16.63	17.05	17.47	17.91	18.36	18.75	
FINANCE CLERK																		
MECHANIC																		
CODE ENFORCEMENT OFFICER	107	13.70	14.12	14.47	14.83	15.20	15.58	15.97	16.37	16.78	17.20	17.63	18.07	18.52	18.98	19.46	19.87	
EQUIPMENT OPERATOR II																		
SENIOR EQUIPMENT OPERATOR																		
ADMINISTRATIVE ASSISTANT	108	14.53	14.96	15.34	15.72	16.11	16.52	16.93	17.35	17.79	18.23	18.69	19.15	19.63	20.12	20.63	21.06	
BUILDING OPERATIONS COORDINATOR																		
EMERGENCY MANAGEMENT COORDINATOR																		
EVENTS COORDINATOR																		
EXECUTIVE ASSISTANT	109	15.40	15.86	16.26	16.66	17.08	17.51	17.94	18.39	18.85	19.32	19.81	20.30	20.81	21.33	21.86	22.33	
HR GENERALIST																		
IT NETWORK ADMINISTRATOR																		
PURCHASING/BUDGET COORDINATOR																		
UTILITY FOREMAN																		
ANIMAL CONTROL SUPERVISOR	110	16.32	16.81	17.23	17.66	18.10	18.56	19.02	19.50	19.98	20.48	21.00	21.52	22.06	22.61	23.18	23.67	
COURT CLERK																		
DISPATCH SUPERVISOR																		
FLEET SERVICES SUPERVISOR																		
PARKS SUPERVISOR																		
RECREATION COORDINATOR																		
ACCOUNTING SUPERVISOR	111	17.63	18.16	18.61	19.08	19.55	20.04	20.54	21.06	21.58	22.12	22.68	23.24	23.82	24.42	25.03	25.56	
BUILDING OFFICIAL	112	19.39	19.97	20.47	20.98	21.51	22.05	22.60	23.16	23.74	24.33	24.94	25.57	26.21	26.86	27.53	28.12	
PUBLIC WORKS SUPERINTENDENT	113	21.33	21.97	22.52	23.08	23.66	24.25	24.86	25.48	26.11	26.77	27.44	28.12	28.83	29.55	30.29	30.93	
UTILITY SUPERINTENDENT	114	23.46	24.17	24.77	25.39	26.02	26.68	27.34	28.03	28.73	29.44	30.18	30.94	31.71	32.50	33.31	34.02	
RADIO SYSTEMS MANAGER																		
<b>MANAGEMENT POSITIONS</b>																		
CITY SECRETARY	I	24.72	25.46	26.23	26.88	27.55	28.24	28.95	29.67	30.42	31.18	31.95	32.75	33.57	34.41	35.27	36.15	37.08
HUMAN RESOURCES MANAGER																		
CIVIC CENTER MANAGER	II	28.18	29.03	29.90	30.65	31.41	32.20	33.00	33.83	34.67	35.54	36.43	37.34	38.27	39.23	40.21	41.22	42.27
IT DIRECTOR	III	32.13	33.09	34.08	34.94	35.81	36.71	37.62	38.56	39.53	40.52	41.53	42.57	43.63	44.72	45.84	46.99	48.19
FINANCE DIRECTOR																		
FIRE CHIEF																		
MANAGER OF ECONOMIC AND COMMUNITY DEVELOPMENT																		
POLICE CHIEF																		
PUBLIC WORKS DIRECTOR																		
ASSISTANT CITY MANAGER	IV	36.63	37.72	38.86	39.83	40.82	41.84	42.89	43.96	45.06	46.19	47.34	48.53	49.74	50.98	52.26	53.56	54.94
CITY MANAGER	V	42.49	43.76	45.07	46.20	47.38	48.54	49.75	51.00	52.27	53.58	54.92	56.29	57.70	59.14	60.62	62.13	63.73
	VI	50.13	51.64	53.19	54.52	55.88	57.28	58.71	60.18	61.68	63.22	64.80	66.42	68.08	69.79	71.53	73.32	75.20

**CITY OF LIVE OAK  
2011/12 FIRE ANNUAL SALARY SCHEDULE**

Position	Pay Group	Steps / Step Percentages													
		1	2	3	4	5	6	7	8	9	10	11	12	13	14
Firefighter/EMT	F-1	\$33,158.16	\$34,152.90	\$35,006.73	\$35,881.90	\$36,778.94	\$37,698.42	\$38,640.88	\$39,606.90						
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%						
Firefighter/Paramedic	F2	\$37,856.62	\$38,992.31	\$39,967.12	\$40,966.30	\$41,990.46	\$43,040.22	\$44,116.23	\$45,219.13	\$46,349.61	\$47,508.35	\$48,696.06	\$49,913.46		
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%		
Fire Lieutenant	F-3	\$51,906.12	\$53,463.30	\$54,799.89	\$56,169.88	\$57,574.13	\$59,013.48	\$60,488.82	\$62,001.04	\$63,551.07					
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%					
Fire Captain	F4	\$55,012.68	\$56,663.06	\$58,079.64	\$59,531.63	\$61,019.92	\$62,545.42	\$64,109.05	\$65,711.78	\$67,354.57	\$69,038.44				
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%				
Assistant Fire Chief	F5	\$65,657.40	\$67,627.12	\$69,317.80	\$71,050.75	\$72,827.01	\$74,647.69	\$76,513.88	\$78,426.73	\$80,387.40	\$82,397.08	\$84,457.01	\$86,568.43	\$88,732.64	\$90,950.96
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%

**CITY OF LIVE OAK  
2011/12 FIRE HOURLY PAY SCHEDULE**

Position	Pay Group	Steps / Step Percentages													
		1	2	3	4	5	6	7	8	9	10	11	12	13	14
Firefighter/EMT	F-1	\$12.03	\$12.39	\$12.70	\$13.02	\$13.35	\$13.68	\$14.02	\$14.37						
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%						
Firefighter/Paramedic	F2	\$13.74	\$14.15	\$14.50	\$14.86	\$15.24	\$15.62	\$16.01	\$16.41	\$16.82	\$17.24	\$17.67	\$18.11		
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%		
Fire Lieutenant	F-3	\$18.83	\$19.40	\$19.88	\$20.38	\$20.89	\$21.41	\$21.95	\$22.50	\$23.06					
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%					
Fire Captain	F4	\$19.96	\$20.56	\$21.07	\$21.60	\$22.14	\$22.69	\$23.26	\$23.84	\$24.44	\$25.05				
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%				
Assistant Fire Chief	F5	\$31.57	\$32.51	\$33.33	\$34.16	\$35.01	\$35.89	\$36.79	\$37.71	\$38.65	\$39.61	\$40.60	\$41.62	\$42.66	\$43.73
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%

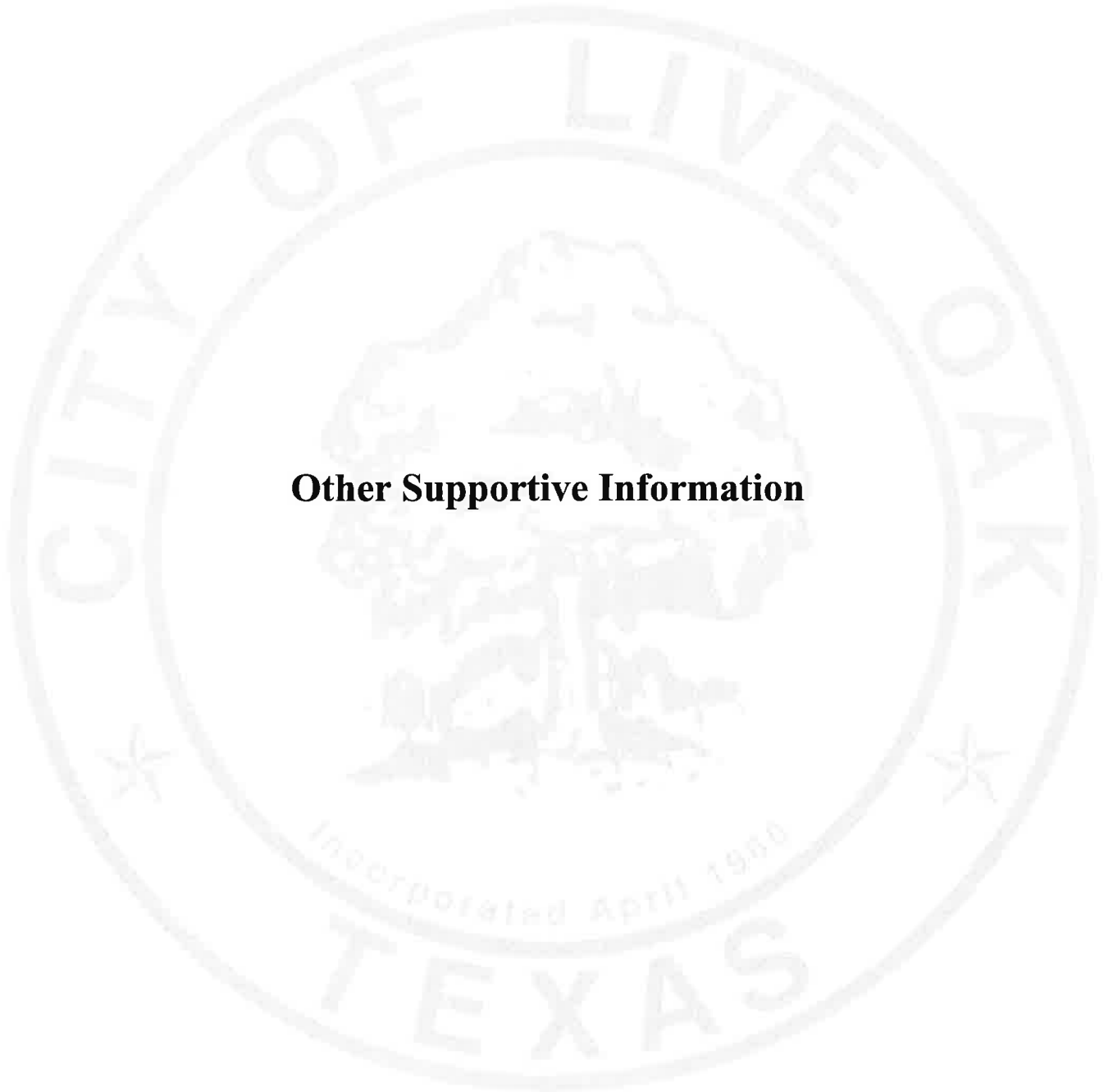
Hourly Rate for Pay Groups F-1 through F-4 Based on 2,756 Annual Hours  
Hourly Rate for Pay Group F-5 Based on 2,080 Annual Hours

**CITY OF LIVE OAK  
2011/12 POLICE ANNUAL SALARY SCHEDULE**

Position	Pay Group	Steps / Step Percentages														
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Police Officer	P-1	\$40,800.75	\$42,024.77	\$43,075.39	\$44,152.28	\$45,256.08	\$46,387.49	\$47,547.17	\$48,735.85	\$49,954.25	\$51,203.10	\$52,483.18				
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%				
Patrol Corporal Warrant Officer	P-2	\$44,826.96	\$46,171.77	\$47,326.06	\$48,509.21	\$49,721.94	\$50,964.99	\$52,239.12	\$53,545.10	\$54,883.72	\$56,255.82	\$57,662.21				
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%				
Police Sergeant Police Sergeant - Detective	P-3	\$48,899.29	\$50,366.27	\$51,625.43	\$52,916.06	\$54,238.97	\$55,594.94	\$56,984.81	\$58,409.43	\$59,869.67	\$61,366.41	\$62,900.57	\$64,473.09	\$66,084.91	\$67,737.04	
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	
Police Lieutenant	P-4	\$61,065.68	\$62,897.65	\$64,470.09	\$66,081.85	\$67,733.89	\$69,427.24	\$71,162.92	\$72,941.99	\$74,765.54	\$76,634.68					
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%					
Assistant Police Chief	P-5	\$70,109.80	\$72,213.10	\$74,018.43	\$75,868.89	\$77,765.61	\$79,709.75	\$81,702.49	\$83,745.06	\$85,838.68	\$87,984.65	\$90,184.27	\$92,438.87	\$94,749.84	\$97,118.59	\$99,546.55
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%

**CITY OF LIVE OAK  
2011/12 POLICE HOURLY PAY SCHEDULE**

Position	Pay Group	Steps / Step Percentages														
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Police Officer	P-1	\$19.62	\$20.20	\$20.71	\$21.23	\$21.76	\$22.30	\$22.86	\$23.43	\$24.02	\$24.62	\$25.23				
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%				
Patrol Corporal Warrant Officer	P-2	\$21.55	\$22.20	\$22.75	\$23.32	\$23.90	\$24.50	\$25.11	\$25.74	\$26.39	\$27.05	\$27.72				
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%				
Police Sergeant Police Sergeant - Detective	P-3	\$23.51	\$24.21	\$24.82	\$25.44	\$26.08	\$26.73	\$27.40	\$28.08	\$28.78	\$29.50	\$30.24	\$31.00	\$31.77	\$32.57	
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	
Police Lieutenant	P-4	\$29.36	\$30.24	\$31.00	\$31.77	\$32.56	\$33.38	\$34.21	\$35.07	\$35.94	\$36.84					
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%					
Assistant Police Chief	P-5	\$33.71	\$34.72	\$35.59	\$36.48	\$37.39	\$38.32	\$39.28	\$40.26	\$41.27	\$42.30	\$43.36	\$44.44	\$45.55	\$46.69	\$47.86
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%



**Other Supportive Information**

# **City of Live Oak**

## **Approved Budget 2011/12**

### **MISCELLANEOUS STATISTICS**

Date of Incorporation: April 1960  
Form of Government: Charter Council-Manager  
Council Composed of: Mayor, Mayor Pro-Tem, Four Council Members

### **STATISTICS**

Population - 13,131  
Area/Square Miles - 5.3 Square Miles  
Miles of Streets - 45 Miles

### **UTILITIES**

#### **WATER**

Residential – 2,444  
Commercial - 239

#### **SEWER**

Residential – 4,239  
Commercial - 215

### **AVERAGE MONTHLY CONSUMPTION**

Residential – 7,949  
Commercial – 55,743

### **PARKS & RECREATION**

Live Oak Park – 80 acres  
Woodcrest Park – 35 acres  
Pool Park – 5 acres  
Live Oak Lake  
Swimming Pool – 200 max capacity  
Municipal Clubhouse – 900 sq. ft.  
Youth Building – 780 sq. ft.  
Disc Golf Course – 34 baskets

### **UNDERDEVELOPED PARK LAND**

Blaha Park – 5 acres  
Montanio Park – 5 acres  
Continuation of Live Oak Park – 17 acres

### **CIVIC CENTER**

Tremblay Exhibit Hall – 25,000 square feet; 3,200 capacity  
The Rocket Room – 3,500 square feet; 450 capacity  
The Rough Rider Room – 1,700 square feet; 150 capacity



**City of Live Oak**  
**Approved Budget 2011/12**

**General Information**

**Longevity Pay** – Ten dollars (\$10) per month of employment; less first twelve months. Longevity Pay is mandated for full time Fire and Police personnel by State Law. Live Oak applies Longevity Pay equally to all employees.

**Sick Leave** – Thirteen (13) days per year with 130 day maximum. Excess is bought back annually at two dollars (\$2) per hour (Fire is bought back at \$1.51 per hour due to different schedule).

**Vacation Leave** – Thirteen (13) to twenty-six (26) days per year if hired prior to October 1, 1987. Thirteen (13) to thirty (30) days per year if hired after September 30, 1987. Up to thirty (30) days may be carried over each January 1<sup>st</sup>. Thirty (30) accrued days will be paid upon leaving employment.

**Holidays** – Twelve (12) paid holidays including one (1) floating holiday and one (1) longevity holiday. Other holidays may be designated by City Council.

**Overtime & Compensation Time** - Administered per Fair Labor Standards Act.

**City of Live Oak**  
**Approved Budget 2011/12**

**Glossary of Accounts**

- 100 **Compensation/Salary** – Compensation, wages and salary including longevity.
- 101 **Holiday Pay/Bailiffs** – Wages for Court duty bailiffs and holiday pay.
- 110 **Lifeguards – Rental** - Wages for lifeguards on pool rentals.
- 150 **Court Security Fund** – Protection during Court proceedings.
- 190 **Terminal Vacation Leave** - Payment of accrued vacation leave in excess of time that the position will be vacant at termination to all General Fund Employees. Applicable amounts are to be transferred to appropriate departmental accounts prior to payment of any amounts.
- 190 **Overtime – Traffic** – Overtime pay.
- 199 **Overtime/Overtime – Patrol/CIC/Clerical – Normal overtime pay.**
- 200 **F.I.C.A. Taxes** - Mandated personnel testing.
- 210 **Group Insurance** – City’s portion of Group Health Insurance
- 230 **Retirement** - TMRS & ICM-RC
- 240 **Workers Compensation** - Mandated personnel cost.
- 300 **Uniform Cleaning Allowances/Uniform Rental** – Uniform allowances or rental for paid personnel.
- 301 **Uniform Purchases** - Cost of purchasing uniforms, badges, leather gear etc.
- 310 **Office Supplies** - General supplies necessary for operation; including pens, pencils, paper clips, stationary, stocks, & printed forms, filing supplies, etc.
- 315 **Data Processing Supplies** – Computer supplies
- 320 **Postage** – Postage expenses for all City Departments except Utilities & Civic Center
- 330 **Minor Tools & Equipment** – Includes chairs, small hand tools, etc. under \$500
- 331 **Park Maintenance Supplies** – Consumable supplies and materials used in maintenance and improvement of the City Parks

- 332 **Pool Maintenance Supplies & Chemicals** – Consumable supplies and chemicals
- 333 **Petroleum Supplies** - Petroleum products
  
- 336 **Janitorial Supplies** – Cleaning supplies
  
- 337 **Public Education Supplies** – Education materials and supplies for public education
  
- 337C **Public Education Supplies** – CSF – Educational materials and other supplies used to educate school children from state funds.
  
- 338 **Operating Supplies/Concession Supplies/Merchandise** – General supplies consumed in the operation of the department
  
- 339 **Safety Supplies** – General supplies
  
- 340 **Rescue Supplies** – Consumable supplies for use of rescue calls.
  
- 350 **Safety Supplies** – Small protective items
  
- 355 **Plant & Equipment Maintenance** – Materials and supplies for the maintenance and repair of water and sewer system and associate grounds etc.
  
- 357 **Construction & Maintenance – Materials and supplies for the maintenance and remodeling of municipal facilities**
  
- 365 **Small Power & Hand Tools** – Small tools
- 378 **Station Maintenance Supplies** – Consumable supplies for maintenance
  
- 380 **Street Maintenance Materials** – Material and supplies for the maintenance and repair of public streets.
  
- 385 **Vehicle Maintenance Supplies** - Parts and supplies for the maintenance and repair of public streets.
  
- 390 **Election Expense** – City elections, expenses such as ballots, officials, machines, except publication of legal notices.
  
- 392 **Employee Relations** – Employee service plaques, Christmas/Awards Dinner, picnic, etc.
- 393 **Maps** – Revising and duplicating various City maps.
- 395 **Rec/Community Activities** – Various activities for Live Oak citizens by the Parks & Recreation Commission, and/or other entities or groups.
  
- 397 **Safety Committee** – Supplies, awards, and literature for the safety committee

- 400 **Professional Fees** – Contract professional services, engineers, codification update, city attorney, etc.
- 401 **Investigation Fees/Marketing Services** - Lab fees in connection with the conduct of the investigative process
- 402 **Legal Fees/Testing, Certifications & Licensing/S.A.W.S. Billing Fees** – Licensing and certifications
- 403 **Canine Patrol Services/Animal Control Services** – Veterinary services and other expenses
- 404 **Garbage Collection Fees** – Garbage collection by contractor
- 405 **Property Appraisal/Minor Tools & Equipment/EUWA Administrative Allocation** – Pro-rata costs of Bexar Appraisal District for appraisal of real property located with the City
- 406 **Tax Assessor/Collector** – Per account charge by Bexar County for assessing and collecting City Ad Valorem taxes
- 407 **Hazardous Materials Response Team** – Pro-rata share of costs of metrocom group under CESO to contain & clean hazardous material spills
- 408 **Personnel Testing & Qualification** – Pre Employment physicals and random drug testing
- 409 **Edwards Aquifer Management Fees** - Rights to the water system
- 410 **Warrant Collection Fees** – Court Processing fees
- 411 **S.A.F.E.S. Ambulance Service/Warrant Collection (Police)** - Per capita charge for transport of EMS patients to hospitals.
- 412 **Wrecker Service** - Towing of vehicles from public streets to the City impound lot and City vehicles which must be towed.
- 413 **Jail Fees** - Lodging City prisoners in the Bexar County Jail and cost
- 414 **Sewer Treatment & Transportation** – Charges by S.A.R.A. for the treatments and transportation of sewage under contracts with those two entities
- 415 **Telephone/Internet Access Fees** - Telephone and pager service for all City Departments; local and long distance charges, equipment rental and maintenance, etc. (internet access)

- 416 **Air Time** – Mobile Data Terminal
- 417 **Janitorial Services** – Supplies needed for upkeep on city buildings
- 425 **Conference and Training**
- 426 **LEOCE Training**
- 427 **Local Travel** - parking
- 430 **Legal Notices/Advertising** – Legal ads in the Herald and SA Express
- 431 **Promotional Activities**
- 432 **Community/Sponsorships**
- 433 **Concert Promotions**
- 435 **Promotional Items** – Frisbees, coasters etc.
- 440 **Utilities**
- 441 **Turf Maintenance**
- 445 **Contract Maintenance**
- 450 **Equipment Maintenance/Poster Contest** - Trophies for water conservation contest and small minor equipment maintenance
- 451 **Recycling Projects/Fuel & Lubricants** – Products for maintenance on city vehicles and receptacles
- 452 **Computer Maintenance & Fees**
- 455 **Street Maintenance Services** – Repair on city streets
- 456 **Flood Channel Maintenance**
- 458 **Vehicle Maintenance Services**
- 460 **Vehicle Rehabilitation**
- 470 **Equipment Rentals** – Occasional rental of equipment

- 475 **Property & Liability Insurance** – Premiums on liability and property damage insurance of entire City and bonds on officials and notaries
- 480 **Contingencies** - Unforeseen costs and small expenditures not included in other line items
- 482 **City Manager Contract – Water –Sewer account write-offs**
- 483 **Collection Agency Fees**
- 484 **Bank Charges** – Charges and fees incurred by city
- 485 **Dues & Publications** – Costs of professional and civic dues and periodicals and other publications
- 486 **Auto Allowance – EDC Initiatives**
- 488 **Filing Fees** – Filing liens against properties with outstanding cleaning cost
- 494 **Unemployment Expense** - All unemployment claims by former city employees charged by T.W.C.
- 499 **Recycling Allocation to L.O.V.F.D. – Depreciation Expense** – First part of receipts from sale of recycled materials
- 500 **Weed Cleaning & Removal-Construction Cost**
- 520 **Building Improvements**
- 530 **Building & Structures**
- 550 **Parking Improvements** – Resurfacing
- 560 **Water/Sewer System Improvement Renewal** – Replace deteriorated water and sewer mains, fire hydrants, system-isolation valves and phase III of water meter replacement
- 561 **Water/Sewer System Extensions** – Over-sizing extensions to accommodate future growth
- 563 **Construction Equipment** – Replacement and repairing parts.
- 564 **Traffic Signals** – Repair and studies
- 569 **Landscaping** – Services rendered for plants and maintenance for Animal Control
- 571 **Auto Shop Equipment** – Replacement of shop tools and equipment
- 574 **Communication Equipment** – Radio and other communication related equipment.

- 575 **System Maintenance Equipment**
- 578 **Office Furniture/Office Equipment** – Replacing or rehabilitating small equipment.
- 579 **Office Machines/Computer System Replacement** – 1<sup>st</sup> year cost of 3-yr lease/purchase on computers and other office machine purchases
- 580 **Operating, Shop, and Playground Equipment** - Replacing or rehabilitating equipment.
- 581 **Plant Equipment Replacement** – Replacing or rehabilitating large equipment
- 586 **Vehicles** – Replacement for vehicles
- 587 **Vehicle Equipment**
- 588 **Small Equipment Replacement/Park Maintenance/Pool Rehabilitation** – Replacing small gas & electric equipment, pool surfacing.
- 589 **Street Signs** – Replacement of and repair of city signs
- 591 **Software** – Computer software and similar products
- 595 **Other Capital**
- 650 **Recreational Event Expenses** – Cost associated with the production of recreational events
- 655 **Fund Raising Expenses** - Cost associated with production of fund raising events, provides for Police Reserves Fund raisers.

**City of Live Oak**  
**State of Texas**

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