

"Strength in Community"



City of Live Oak, Texas
Approved Annual Budget
Fiscal Year 2012/2013
October 1, 2012 through September 30, 2013

Matthew Smith
City Manager

**AS REQUIRED BY H.B. 3195
80TH LEGISLATIVE SESSION
STATE OF TEXAS**

“This budget will raise more total property taxes than last year’s budget by \$91,573 or 2.38%, and of that amount \$103,586 is tax revenue to be raised from new property added to the roll this year.”



City of Live Oak, Texas
APPROVED ANNUAL BUDGET

FISCAL YEAR 2012-13
October 1, 2012 – September 30, 2013

CITY COUNCIL

MARY DENNIS
Mayor

LORETTA KUSEK
Council Member, Place 1

ROBERT “BOB” TULLGREN
Council Member, Place 2
Mayor Pro Tem

MICHAEL BALDERAZ
Council Member, Place 3

ED CIMICS
Council Member, Place 4

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 2012/13
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2012/13 BUDGET MESSAGE

Date: September 11, 2012
To: Mayor and City Council
From: Matthew Smith, City Manager
Leroy Kowalik, Finance Director
Subject: 2012/13 Budget

HOW MUCH LONGER WILL IT BE

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
- 2011/12** – Experiencing the Economy’s Unknown

The 2012/13 approved budget 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 economy has challenged this area with. The ongoing question still is: “How much longer will it be before the overall health of the national, state and local economy improves substantially?” Although there are many unofficial answers to this question, none are really very uplifting. One thing that does seem to be favorable is the little signs that things are getting better locally. The biggest positive sign is another nice upswing in sales tax remittance over last year. Another positive note is the continued development of new housing. The City continues to inch closer and closer to build out in residential development. This year’s property valuations appear to have stabilized after undergoing several years of overall decreases. The City has over \$22 million of new taxable values coming on board since last year which is another positive sign. There are several commercial construction projects well underway. But even though things appear to look pretty favorable, there is still speculation that this slowed economy will still be around for several more years. It has now been four years since the economy took the downward spiral.

Again the one thing that really shined through while preparing the 2012/13 budget is that the actions taken by Council during the last four budget cycles has improved the overall financial health of the City. The City remains in a stable financial position. The key focal points in this year’s budget process was again “building capacity” and now “looking to the future”. 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.

If all this sounds similar to last year's message, it is because not much changed from last year. Many of the same fiscal practices are virtually unchanged from last year. Here is the opening statement from the 2012/13 Budget Assumptions that was used for the budget workshop.

“While the City is experiencing some positive economic impacts, it is definitely not the time to “open the floodgates” with an onslaught of new projects. This proposed budget is very close to the same capacity of the current year's budget, which basically means, if we were able to do something in the current budget, we have the ability to do the same in this proposed budget. Not much room for anything else. Another way of stating this in financial terms is: the rates and fees that are currently set are bringing in just enough revenue to fund current services and their incremental increases, but they do not bring in sufficient funds to do many other new programs and/or projects. We are maintaining the current level of services as the current budget. Staff was tasked with taking a very close look at their current operations to see how they can redefine their departments to work more effectively and efficiently during the preparation of this working draft budget.”

As stated, 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 prior budget messages, 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, they can rebound quicker and sustain financial stability through that period.

The approved budget 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 below the current tax rate by 0.014136 or 2.962%. 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 keep the City in good financial position to deal with the possibility of continued stagnant

conditions in the future. The City has now been at or below the effective tax rate for the past three budget cycles.

The following items and concepts are contained within this approved budget. For additional information and assumptions placed within the approved 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 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. This year is progressing the very same way. There is a cautious concern of utilizing an increase in one revenue stream to keep another stream stable. Over time, this will limit the City's ability to fund any new growth.
2. For four 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 continue rebuilding some of its capacity necessary for future budgets and keep the revenue stream at appropriate levels.
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, last year's and the 2012/13 budget have 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. Prior to the 2011/12 budget, 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. In the 2011/12 budget, the City adopted a 10% increase to the City's sewer rates that began to realign the sewer revenues necessary to fund the sewer utility expenses. The City also authorized an increase in the Edwards

Aquifer Authority's fees that customers pay on their utility bills. This fee increase was necessary to cover the City's increased expense that the EAA imposed on the City's water utility system. There are no projected changes to the utility rates and fees in the 2012/13 budget. This includes the City's storm water utility.

The budget workshop once again helped Management and Council come to reality on the future of Live Oak. This was a very productive workshop that gave Council the opportunity to review and voice any concerns on the 2012/13 budget. It also allowed Council the opportunity to share their concerns on the future of the City. It was the consensus of Council to maintain the effective tax rate. The 2012/13 budget was presented at the effective tax rate of \$0.463155 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 2.962% lower than the current rate of \$0.477291.

In conclusion, the City of Live Oak has endured some challenges over the past several years, but very similar to last year, this budget definitely is seeing the fruits of the decisions made by staff and City Council over the same years. "How much longer will it be before the overall health of the national, state and local economy improves substantially?" That is the big question without a real answer. While preparing this year's 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 process, is again better in tune with what the City will be faced with and how to withstand it.

Sincerely,

Matthew Smith
City Manager

Leroy Kowalik
Finance Director



City of Live Oak
Budget Assumptions and Estimates
2012/2013 Proposed Budget

Welcome to another year of budgeting. The future looks brighter for the City of Live Oak. This is evident by this year's proposed budget. While the City is experiencing some positive economic impacts, it is definitely not the time to "open the floodgates" with an onslaught of new projects. This proposed budget is very close to the same capacity of the current year's budget, which basically means, if we were able to do something in the current budget, we have the ability to do the same in this proposed budget. Not much room for anything else. Another way of stating this in financial terms is: the rates and fees that are currently set are bringing in just enough revenue to fund current services and their incremental increases, but they do not bring in sufficient funds to do many other new programs and/or projects. We are maintaining the current level of services as the current budget. Staff was tasked with taking a very close look at their current operations to see how they can redefine their departments to work more effectively and efficiently during the preparation of this working draft budget.

In preparing a budget, there are many assumptions and estimates that have to take place. The whole budget is an estimate and 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 just 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 3.5% over last year. For the proposed budget, staff is recommending a conservative 1.00% over this year's year-end projections. Sales tax is continually monitored.
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. The City is in the process of contracting with an audit firm to perform some franchise fee audits.
Permit	This proposed budget is virtually the same as the current year which has showed 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	The revenue from this source is again projected to be lower than last year's budget.

City of Live Oak
Budget Assumptions and Estimates
2012/2013 Proposed Budget

Property Tax

The proposed budget is being presented with the assumption that the City will stay at the effective tax rate, regardless of where it falls. The effective tax rate is the rate that would bring in approximately the same amount of tax revenue that was generated this year for properties that will be taxed in both years. This rate could be at, above or below the current tax rate. Early signs indicate that it may be right around the current tax rate.

Inter-governmental

There is a substantial increase because of the CIED Program money that City Public Service had in place for several years is ending. CPS is transferring the unused portion to the City. This money is being recorded as revenue in the General Fund but then transferred to the Capital Projects Fund to fund some City projects. This is one-time money and the City wants to utilize it for a project(s) that will benefit the City on a long-term basis.

Expenditures

Personnel Costs

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

The proposed 2012/13 budget is being presented with the following assumptions and estimates relating to personnel costs.

- No increase to the overall number of FTE's. (Full-time equivalents)
 - Did some minor reorganization that would result in a slight decrease to the General Fund.
- 1.5% market adjustment to the pay schedules.
 - Eligible employees would also get their annual step increase. An annual step averages 2.5%. The City did not offer a market adjustment in the current year.

City of Live Oak
Budget Assumptions and Estimates
2012/2013 Proposed Budget

- No increase to Group Insurance.
 - IPS relayed to staff that the total benefit would stay the same, although the City may still look at some small plan changes. Staff is scheduled to meet with IPS later in July.
- TMRS (retirement) has issued their rate letter for the upcoming year and our FULL rate is slightly higher (+0.42%) than our current rate.
- Other changes to personnel costs are observed through normal attrition (turnover).

**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 \$298,166 is for the one time receipt of the excess CIED funds that CPS is sending to the City. The City is proposing to fund a couple of projects with that money. Another new transfer out in the amount of \$48,475 is to partially fund the salary and benefits of a communications manager in the Emergency Radio Systems fund.

Reserve Funded Items

This proposed budget continues the process of building back the capacity within recurring current revenues in order to fund items that were previously funded with reserves during these economic times. 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

No major changes to this fund. There are several items scheduled to get replaced out of this fund in the proposed budget.

Debt Service Funds

The 2012 Tax Notes have been added to the schedules in this fund. No new debt is being proposed in the upcoming year.

City of Live Oak
Budget Assumptions and Estimates
2012/2013 Proposed Budget

Special Revenue Funds

Forfeiture Funds – this fund is being evaluated by staff for some potential projects.

Child Safety Fund – not much change

Federal/State Grants Fund – not much change. The Bexar County CDBG project for ADA sidewalks is in this fund

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 – Now that we are well on the way to P-25 compliancy, there is not much change at this time in this fund.

PEG Fund – no scheduled projects

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 accounts. The list of projects will be fine tuned and discussed during the budget workshops.

Utility Funds**Water/Sewer Operating Fund**

There are no planned rate changes in the proposed year; although, we have to discuss the fair amount of transfer to the Renewal and Replacement (R&R) fund and the consequences of increasing that amount to the level that supports the R&R fund. Also there needs to be discussions on the effect of the EAA management fee that we started to pay per acre foot of water.

Renewal and Replacement Fund

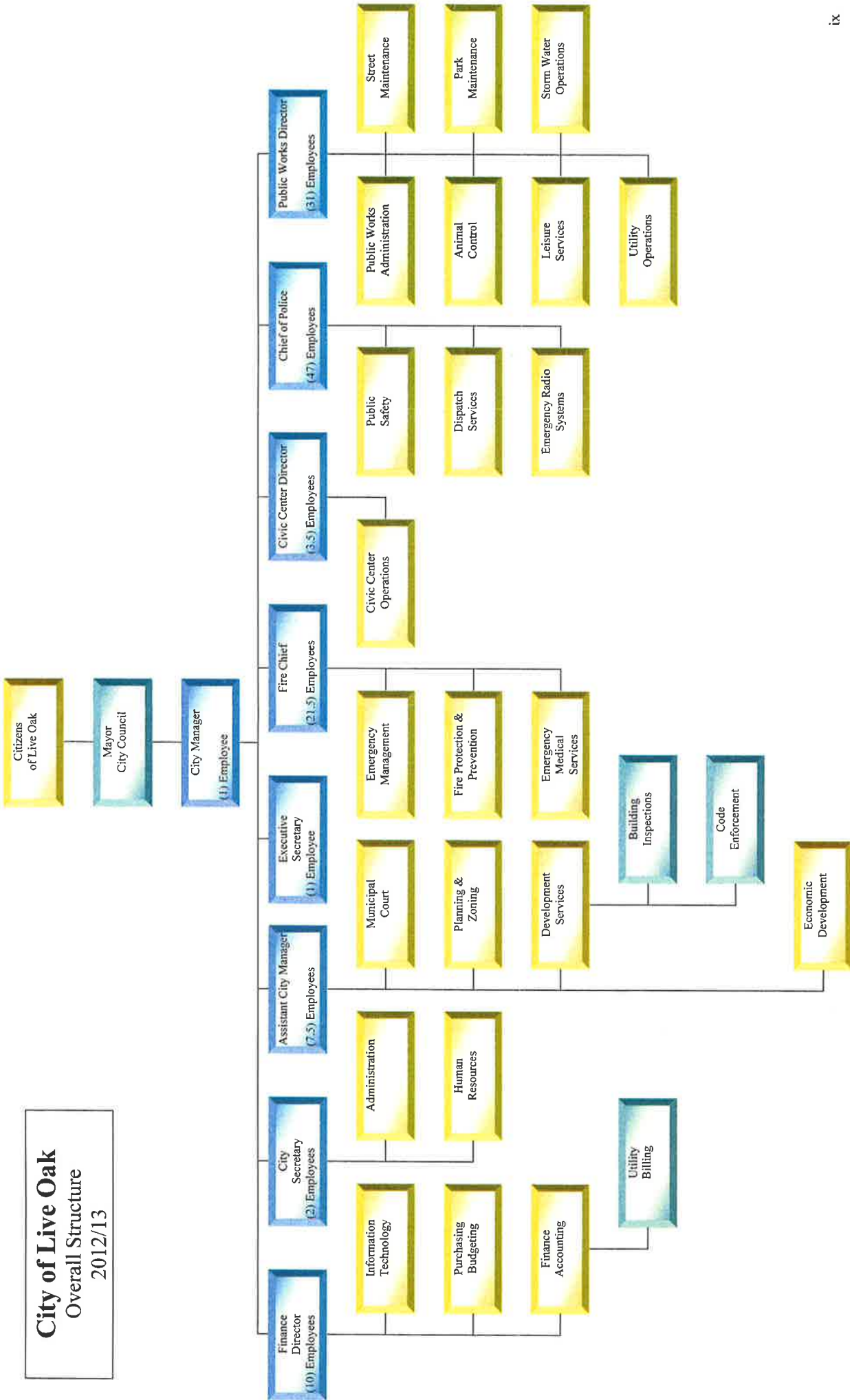
There are several large requested projects proposed in the upcoming budget for this fund. There are several projects on the horizon (1 – 2 years out) that will need to be funded.

Storm Water Utility Fund

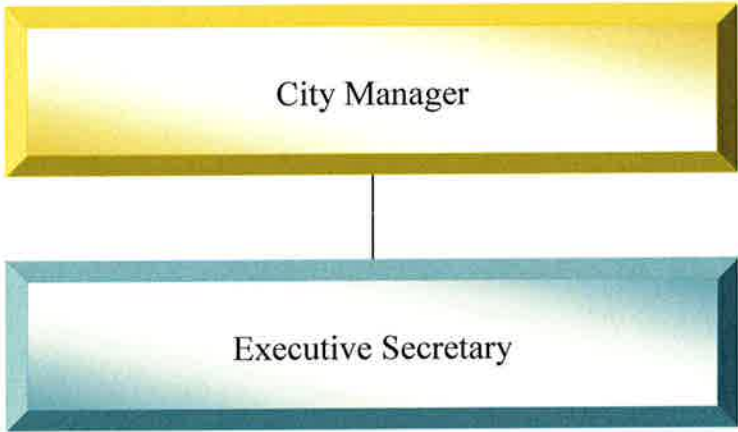
This fund has leveled off. The more major flooding events that occur, the more of the possibility for erosion and failures which would increase the amount of money spent on fixing these problems. The proposed budget does not include any rate changes in this fund. The City has decreased the fee from \$5.50 per Equivalent Residential Unit (ERU) to \$4.50 through the last two budgets. The ERU is the basis for which the storm water utility fee is assessed. The City will continually evaluate for future budget cycles. 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.



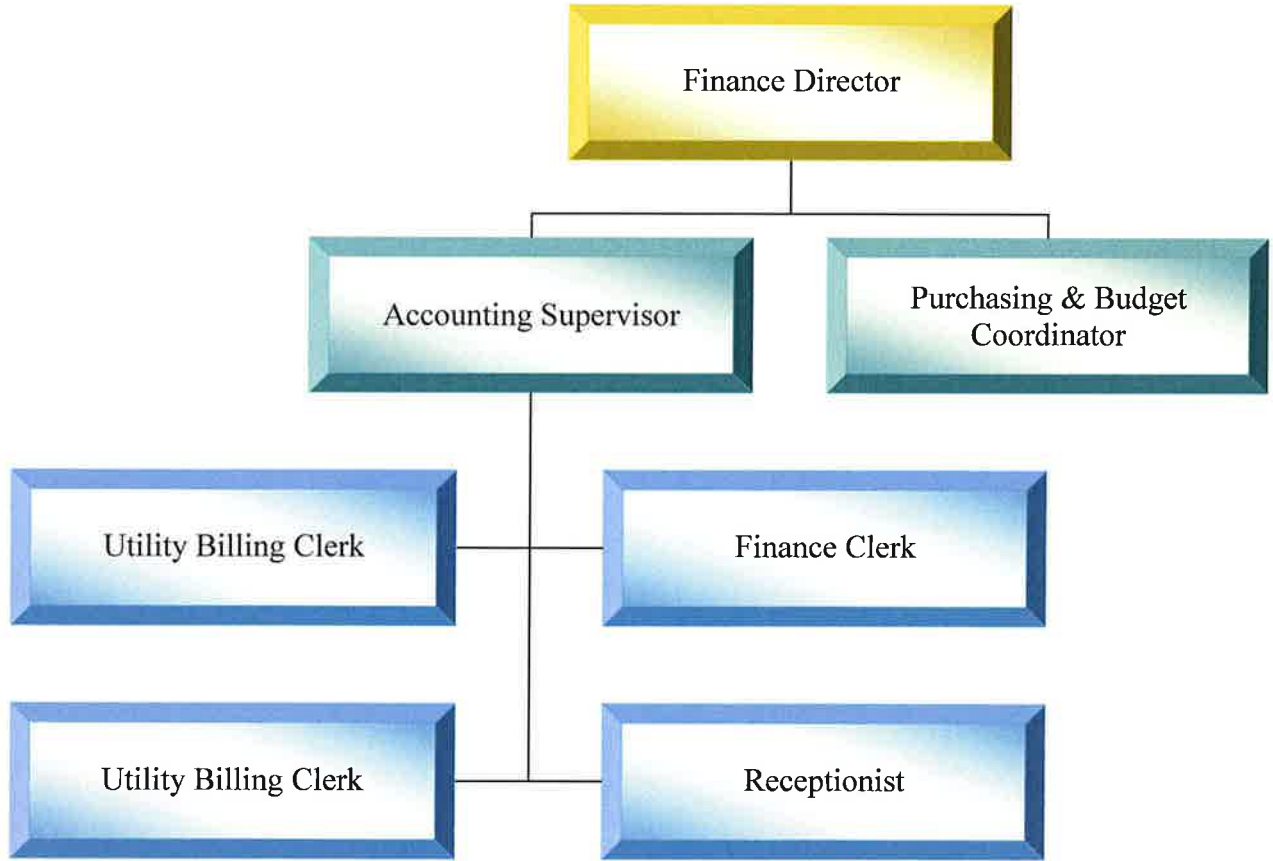
City of Live Oak Overall Structure 2012/13



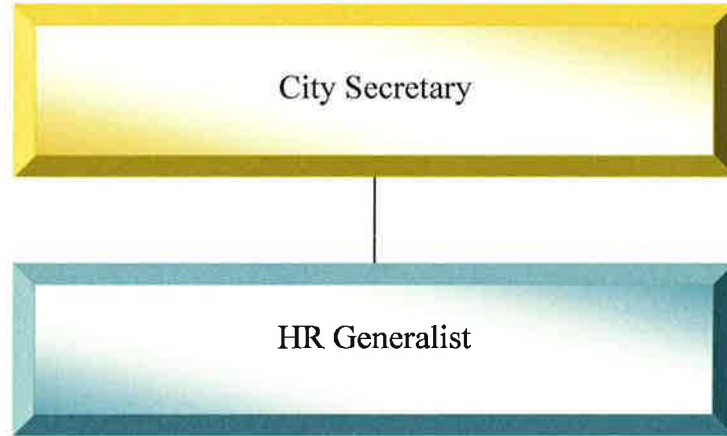
City of Live Oak
City Manager
Department Organizational Chart



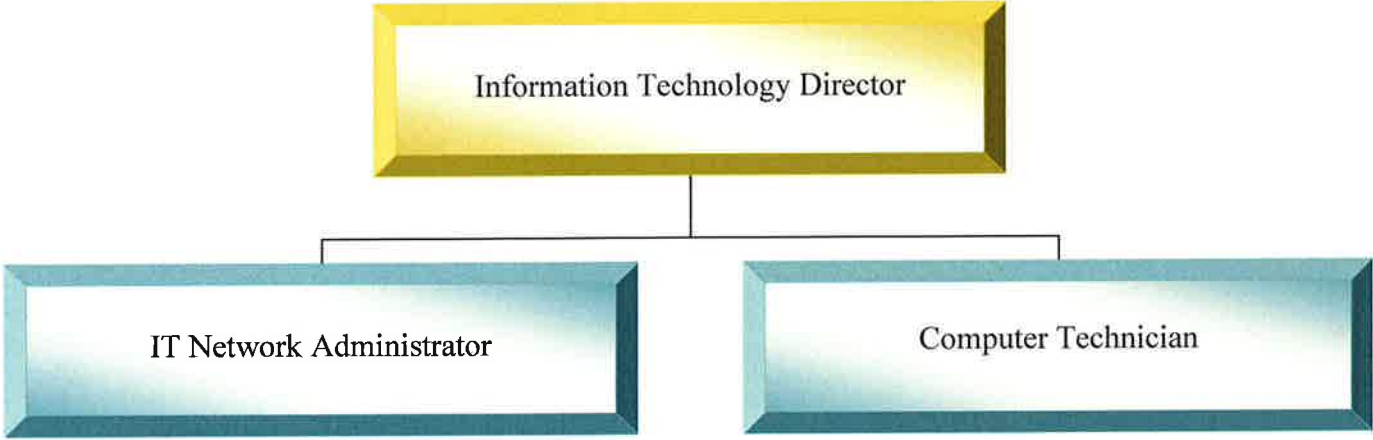
City of Live Oak Finance Department Department Organizational Chart



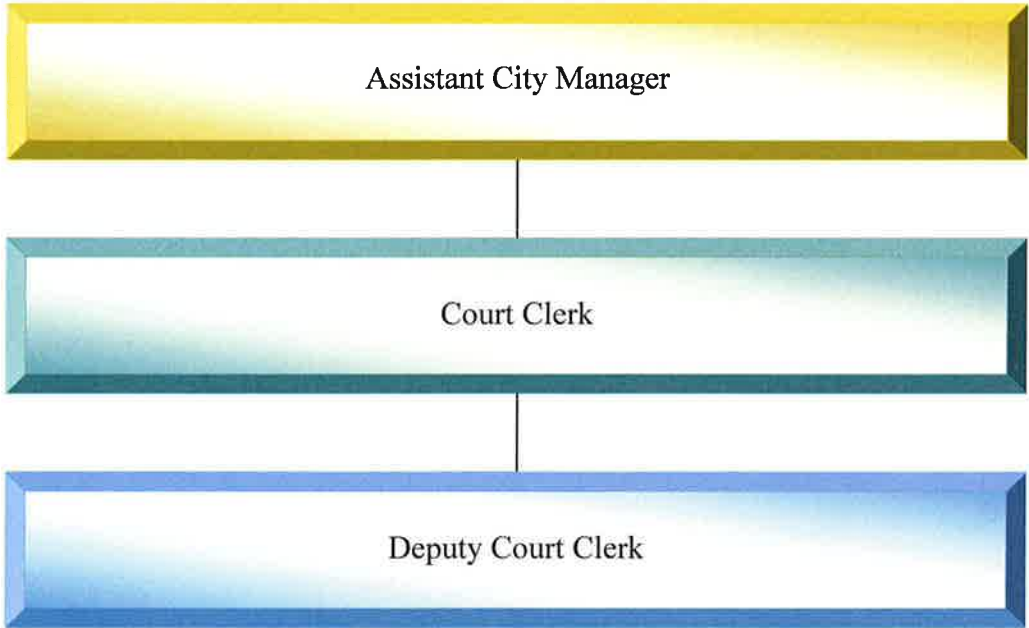
**City of Live Oak
City Secretary
Department Organizational Chart**



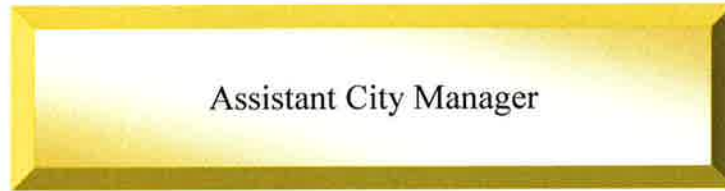
**City of Live Oak
Information Technology
Department Organizational Chart**



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



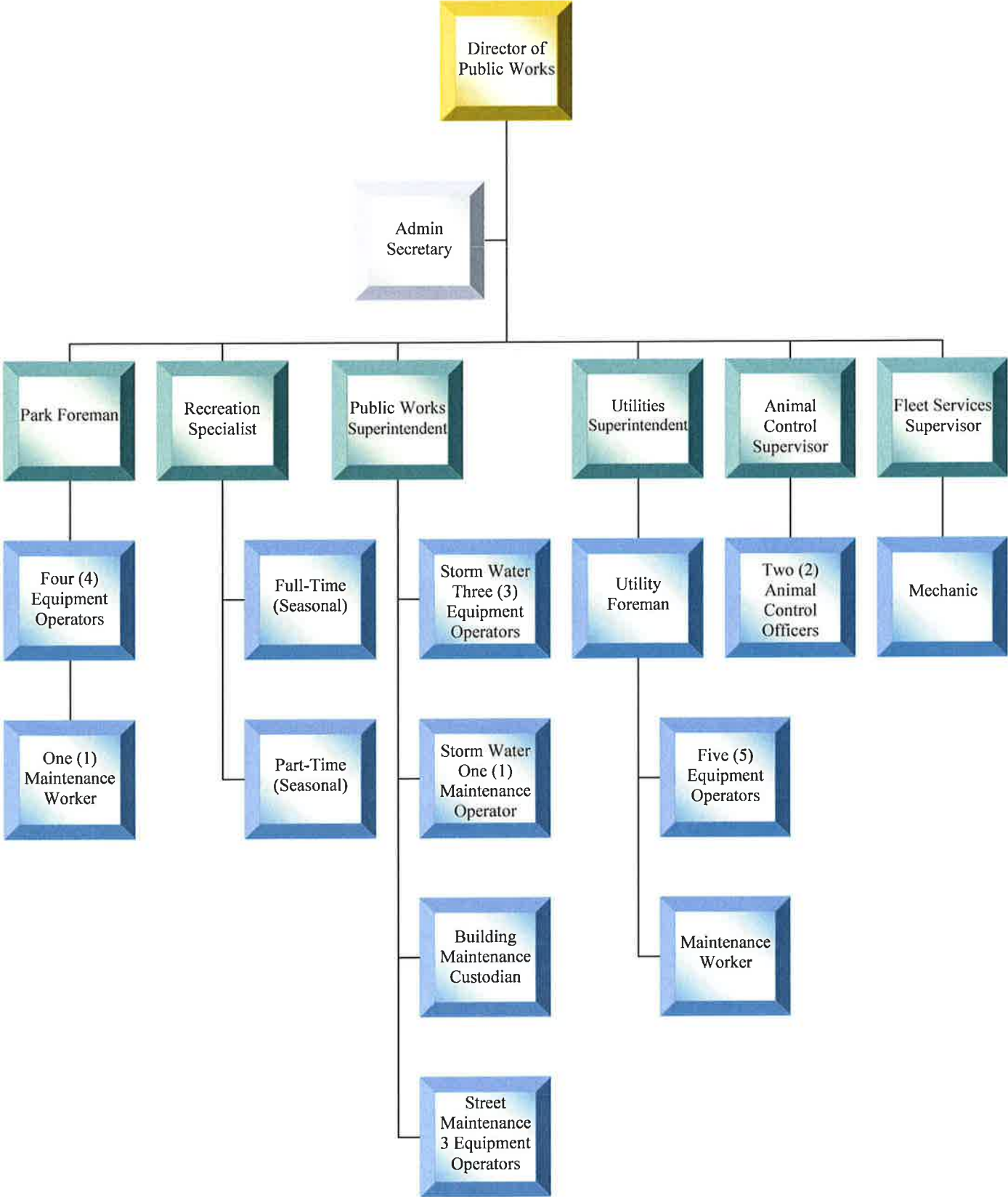
**City of Live Oak
Planning & Zoning
Department Organizational Chart**



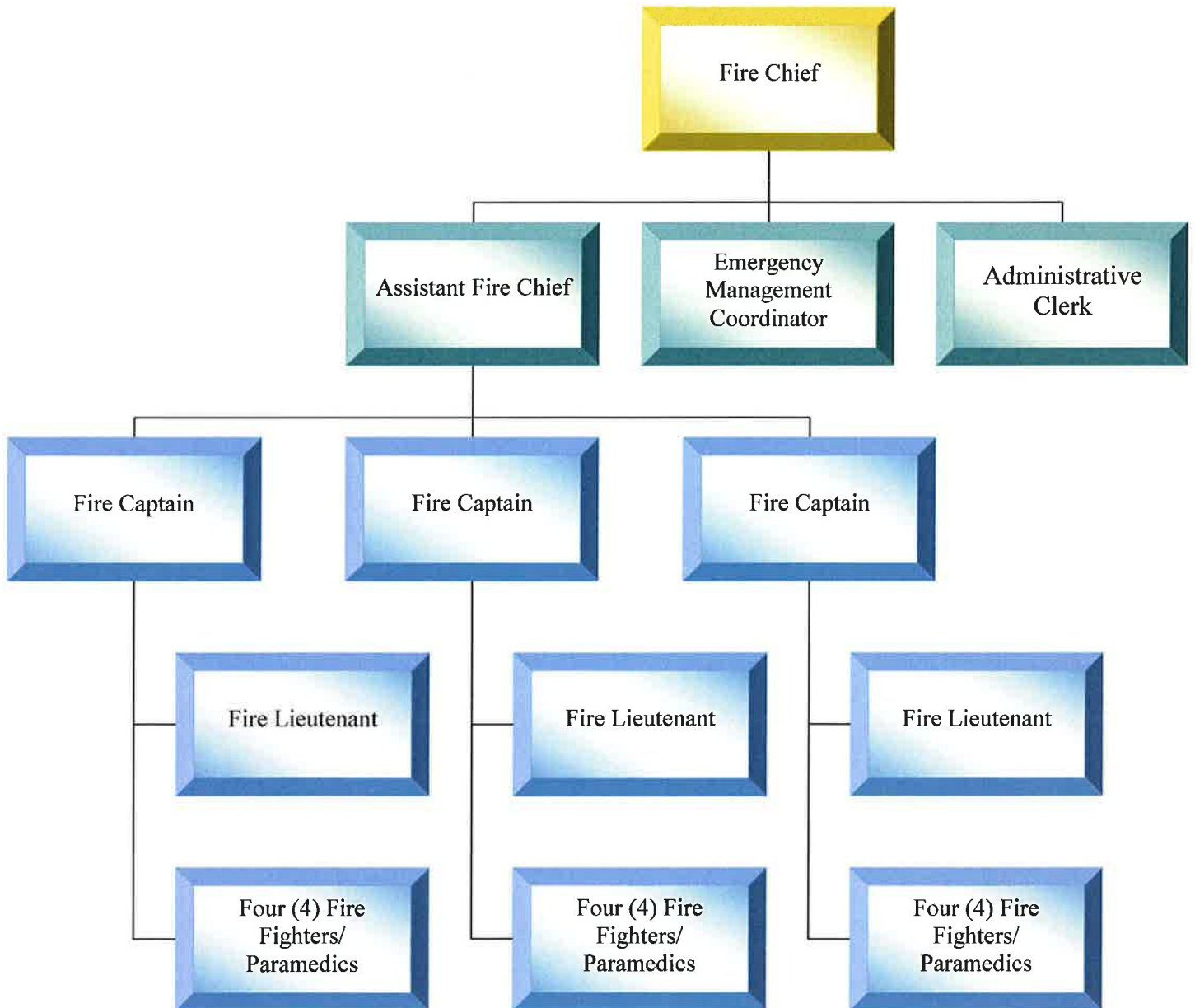
**City of Live Oak
Development Services
Department Organizational Chart**



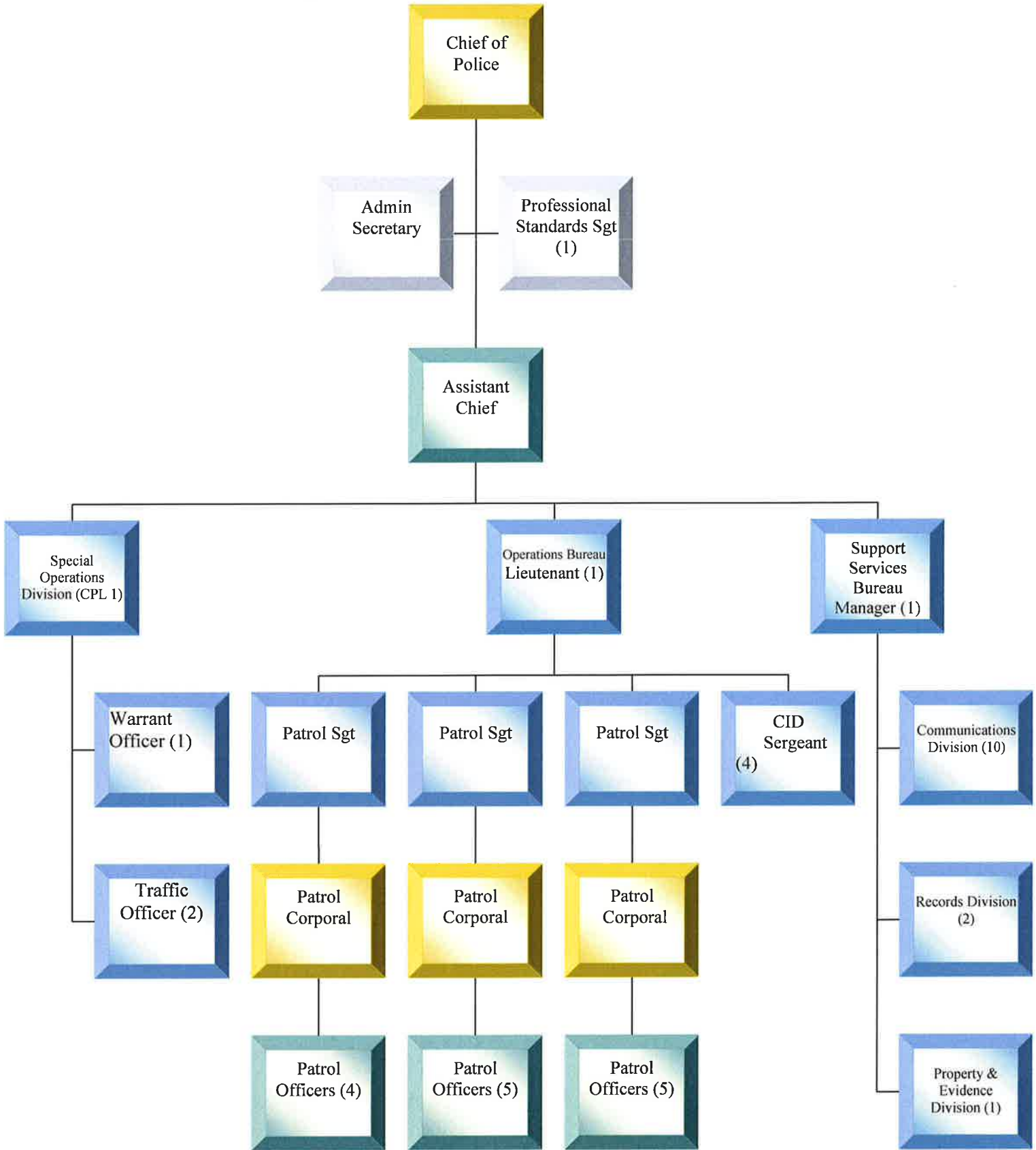
City of Live Oak Public Works Department Organizational Chart



City of Live Oak Fire Department Department Organizational Chart



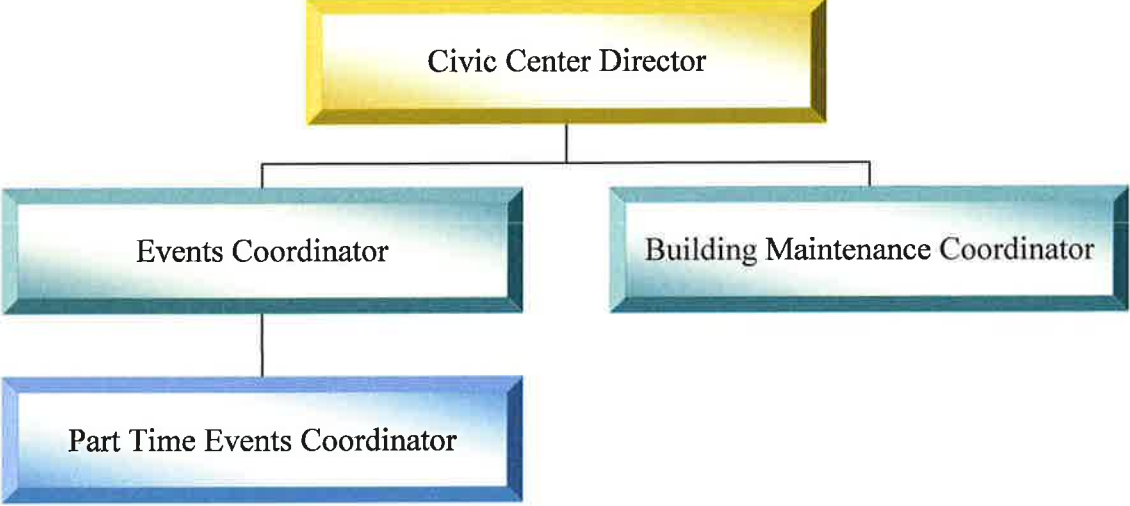
City of Live Oak Police Department Department Organizational Chart



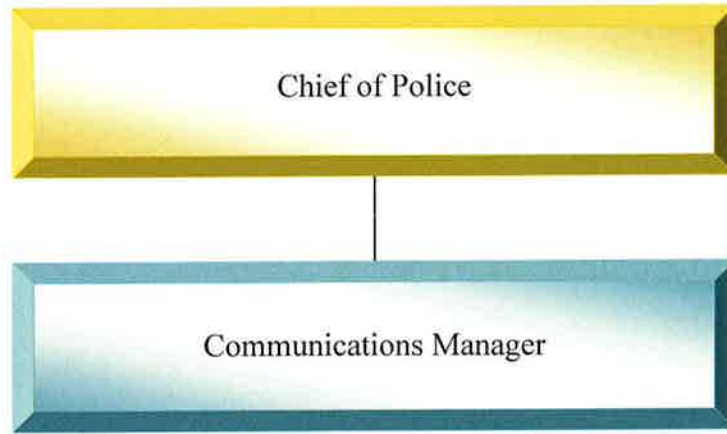
**City of Live Oak
Economic Development Corporation
Department Organizational Chart**



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



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





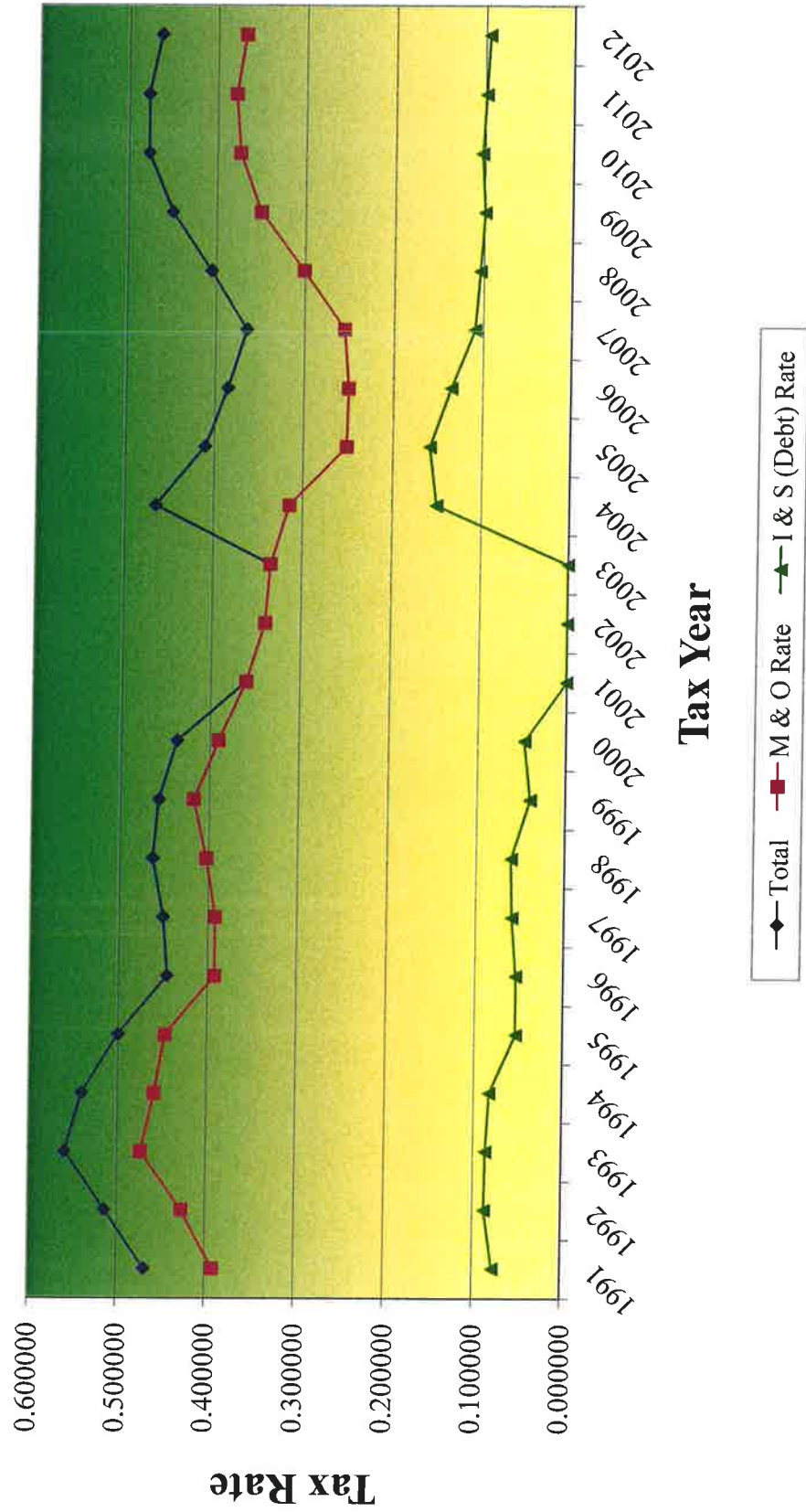
**CITY OF LIVE OAK
APPROVED BUDGET 2012/13
SUMMARY - ALL FUNDS**

	<u>Estimated Beginning Balance Oct. 1, 2012</u>	<u>Estimated Revenues</u>	<u>Transfers In</u>	<u>Approved Expenditures</u>	<u>Transfers Out</u>	<u>Use of Fund Balance</u>	<u>Estimated Ending Balance Sept. 30, 2013</u>
General Fund	\$ 6,523,672	\$10,717,979	\$ 272,500	\$10,325,769	\$ 664,710	\$ 884,269	\$ 5,639,403
Abatement Fund	13,538	7,000	-	11,000	-	-	9,538
Asset Replacement Fund	1,543,748	5,000	347,704	308,000	-	-	1,588,452
Debt Service Fund	280,376	783,455	1,165,668	1,949,123	-	-	280,376
Special Revenue Funds							
Forfeiture Fund	57,456	10,150	-	47,500	-	-	20,106
Federal/State Grants Fund	-	42,833	-	42,833	-	-	-
Child Safety Fund	39,112	12,000	-	12,000	-	-	39,112
Court Technology Fund	112,972	12,250	-	32,000	-	-	93,222
Court Security Fund	40,069	10,100	-	20,060	-	-	30,109
Civic Center Fund	335,756	506,500	-	605,390	-	-	236,866
PEG Fund	34,421	27,500	-	-	-	-	61,921
Emergency Radio Sys Fund	161,963	23,850	48,475	133,270	-	-	101,018
Capital Projects Funds							
Capital Projects Fund	55,856	-	298,166	307,000	-	-	47,022
Woodcrest Park Fund	105,414	50	-	105,464	-	-	-
2004 GO Bonds Fund	-	-	-	-	-	-	-
2005 CO Bonds Fund	70,114	50	-	70,164	-	-	-
Enterprise Funds							
Utility Operations Fund	545,889	3,196,700	-	2,740,710	530,295	-	471,584
Utility Dev/R&R Fund	900,334	5,000	210,000	574,000	-	-	541,334
Storm Water Operation Fund	514,029	534,500	-	542,200	41,123	-	465,206
Economic Dev. Corp. Fund	909,436	1,556,261	-	525,670	1,106,385	-	833,642
Total Funds	<u>\$ 12,244,155</u>	<u>\$17,451,178</u>	<u>\$2,342,513</u>	<u>\$18,352,153</u>	<u>\$2,342,513</u>	<u>\$ 884,269</u>	<u>\$ 10,458,911</u>

**City of Live Oak
2012/13 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
2012	2013	0.463155	0.367903	0.095252	0.198699

City of Live Oak Ad Valorem Tax Rates







**GENERAL FUND
APPROVED BUDGET
FISCAL YEAR 2012/2013**

Estimated Beginning Fund Balance October 1, 2012: \$ 6,523,672

Estimated Revenues: 10,990,479

Approved Expenditures:

Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures
City Council	3,100	6,000	212,000	-	221,100
City Manager's Office	220,290	2,000	24,800	-	247,090
City Secretary's Office	129,980	41,700	334,400	22,200	528,280
Municipal Court	103,525	4,400	89,500	-	197,425
Finance Department	286,410	4,500	81,900	20,000	392,810
Emergency Management Office	57,500	9,160	13,275	-	79,935
Police Department	2,786,350	105,450	121,114	47,670	3,060,584
Dispatch Services	545,600	11,385	16,500	-	573,485
Fire & EMS Services	1,678,500	68,000	217,790	-	1,964,290
Public Works	268,950	233,750	325,800	-	828,500
Street Maintenance	181,200	63,500	169,500	-	414,200
Animal Control	176,650	19,450	18,860	-	214,960
Parks Maintenance	323,500	51,400	64,700	32,600	472,200
Leisure Services	106,050	30,100	67,450	-	203,600
Planning & Zoning	107,800	3,000	24,700	-	135,500
Development Services	206,800	9,760	108,120	-	324,680
Information Technology	224,230	6,500	203,500	32,900	467,130
Transfers Out.	-	-	428,569	236,141	664,710
Total Expenditures	<u>7,406,435</u>	<u>670,055</u>	<u>2,522,478</u>	<u>391,511</u>	<u>10,990,479</u>

Net Revenues/Expenditures -

Less Fund Balance Used in 2013 Operations (884,269)

Ending Fund Balance September 30, 2013: \$ 5,639,403

**GENERAL FUND
APPROVED BUDGET
FISCAL YEAR 2011/2012
(AS AMENDED)**

Beginning Fund Balance October 1, 2011: \$ 6,566,132

Estimated Revenues: 10,506,286

Approved Expenditures:

<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & 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, Inspections & EMS Services	1,598,350	68,000	206,330	15,000	1,887,680
Public Works	260,500	275,157	265,043	-	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	42,252	64,700	19,578	440,640
Leisure Services	103,670	29,800	63,450	56,500	253,420
Planning & Zoning	106,150	2,000	23,700	-	131,850
Development Services	202,520	11,278	112,647	16,900	343,345
Information Technology	219,250	6,300	220,415	30,930	476,895
Transfers Out.	-	-	84,000	190,257	274,257
Total Expenditures	<u>7,194,390</u>	<u>684,872</u>	<u>2,148,280</u>	<u>478,744</u>	<u>10,506,286</u>

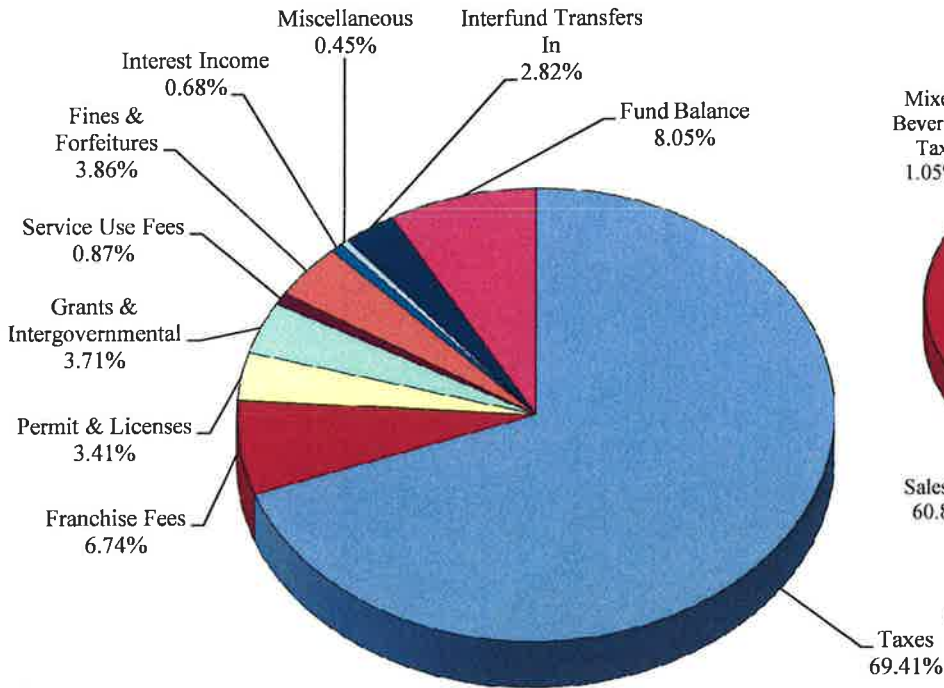
Net Revenues/Expenditures -

Less Fund Balance Used in 2012 Operations (950,466)

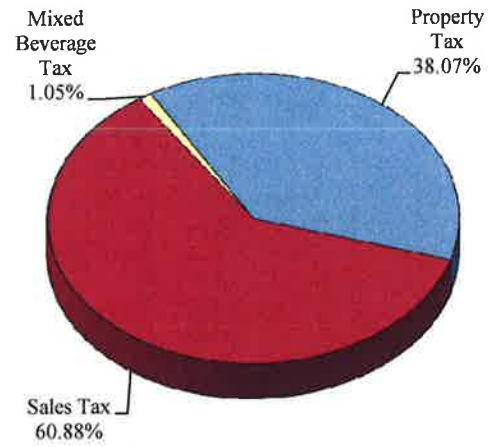
Ending Fund Balance September 30, 2012: \$ 5,615,666

**City of Live Oak
Approved Budget - General Fund
Fiscal Year 2012/13**

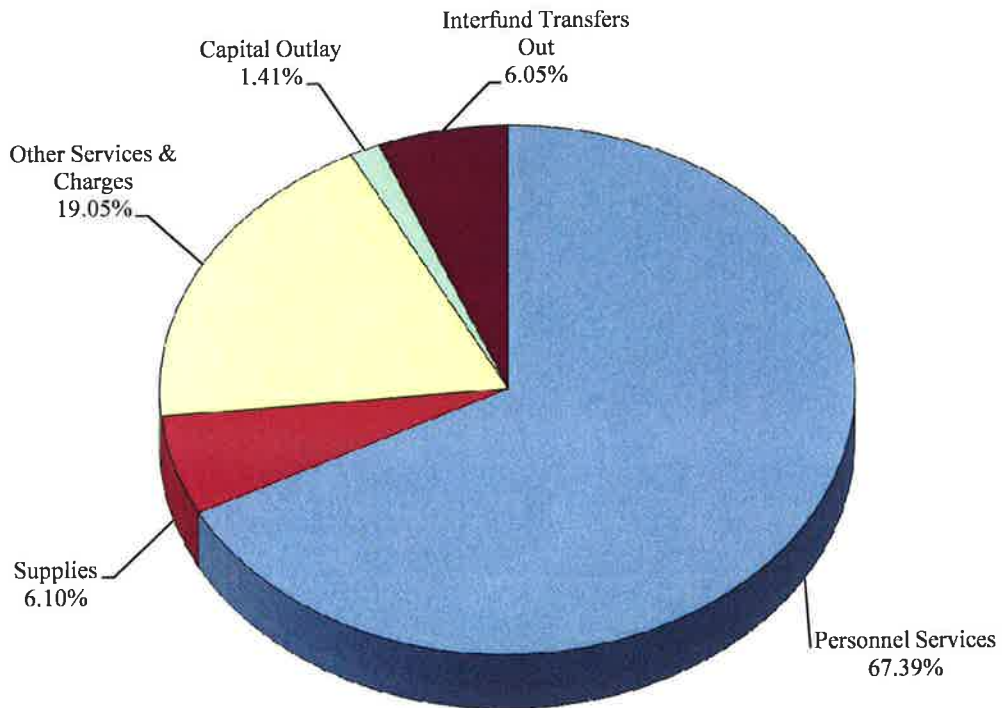
Sources of General Fund Revenue



Sources of Taxes



Uses of General Fund Revenue





**City of Live Oak
General Fund
2012/13 Approved Budget**

	<u>Audited 2010/11 Actual</u>	<u>Current FY 2011/12</u>		<u>Approved Budget FY 2012/13</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
TAXES - AD VALORM					
310.110 Current AdValorem Tax Rev	2,941,970	3,047,374	3,047,374	3,120,161	72,787
310.120 Del'q AdValorem Tax Rev	-	4,000	-	4,000	-
310.700 Penalty/Interest - AdV Tx	-	1,000	-	1,000	-
310.800 Vehicle Inventory Tax Overage	14,046	-	-	-	-
310.900 Refunds - AdValorem Taxes	-	(1,000)	-	(1,000)	-
310.911 Woodcrest TIRZ	(174,252)	(210,000)	(204,547)	(220,000)	(10,000)
TOTAL TAXES - AD VALORM	2,781,765	2,841,374	2,842,827	2,904,161	62,787
TAXES - OTHER					
311.300 General Sales/Use Tax Revenue	2,955,049	2,962,844	3,065,863	3,096,522	133,678
311.301 Sales/Use Tax to Reduce AdV Tx	1,477,524	1,481,422	1,532,932	1,548,261	66,839
311.399 Sales Tax Services	(19,931)	-	(10,000)	-	-
312.000 Mixed Beverage Tax	81,905	80,000	75,000	80,000	-
TOTAL TAXES - OTHER	4,494,547	4,524,266	4,663,795	4,724,783	200,517
FRANCHISE FEES					
313.100 San Antonio Water System	7,660	6,700	6,700	6,700	-
313.200 City Public Service Board	449,925	405,000	445,000	415,000	10,000
313.300 Waste Management Franchise Fee	45,668	35,000	40,000	40,000	5,000
313.400 Cable TV Franchise Fees	162,182	150,000	150,000	150,000	-
313.500 Telephone Franchise Fees	133,735	110,000	130,000	120,000	10,000
313.600 Universal City Water Franchise	5,913	9,000	5,000	9,000	-
TOTAL FRANCHISE FEES	805,082	715,700	776,700	740,700	25,000
PERMITS & LICENSES					
320.110 Alcoholic Bev Permit Rev	5,295	3,000	3,000	3,000	-
320.210 Food Est Permit Revenue	30,581	30,000	30,000	30,000	-
320.250 Food Handler Training Fee	5,831	9,000	6,100	9,000	-
320.310 Alarm Permit Revenue	5,429	5,000	6,000	6,000	1,000
320.810 Cert of Occupancy Revenue	1,560	1,000	1,000	1,000	-
320.830 Solicitors Permit Revenue	1,415	1,500	1,500	1,500	-
320.840 Coin Operated Machine Permit	3,255	2,500	4,000	3,000	500
321.100 Contractor Fee Revenue	27,151	50,000	35,000	50,000	-
321.110 Building Permit Revenue	285,985	200,000	175,000	200,000	-
321.130 Plumbing Permit	24,677	25,000	25,000	25,000	-
321.140 Electrical Permit	15,854	15,000	20,000	15,000	-
321.150 HVAC Permit	22,587	20,000	15,000	20,000	-
321.170 Sewer/Water Line Repair Permit	770	100	600	100	-
321.200 Fire Sprinkler Permit	1,286	1,000	1,000	1,000	-

**City of Live Oak
General Fund
2012/13 Approved Budget**

	<u>Audited 2010/11 Actual</u>	<u>Current FY 2011/12</u>		<u>Approved Budget FY 2012/13</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
321.300 Animal License Revenue	711	750	1,700	750	-
321.400 St/Curb/Sidewalk Permits	25	100	25	100	-
321.900 Demolition Permit	40	100	50	100	-
321.920 Fence Permit Revenue	4,872	3,000	3,000	3,000	-
321.990 Miscellaneous Permit Rev	6,580	6,000	6,000	6,000	-
TOTAL PERMITS & LICENSES	<u>443,903</u>	<u>373,050</u>	<u>333,975</u>	<u>374,550</u>	<u>1,500</u>
GRANTS & INTER-GOVT ALLOCATION					
333.210 Emergency Mangement Grant	-	-	-	-	-
334.300 LEOCE Allocation	2,651	3,000	-	3,000	-
334.xxx CPS CIED program Funds	-	-	99,388	298,166	298,166
339.100 Dispatch Service Fees	<u>103,368</u>	<u>107,000</u>	<u>107,000</u>	<u>107,000</u>	<u>-</u>
TOTAL GRANTS & INTER-GOVT	<u>106,019</u>	<u>110,000</u>	<u>206,388</u>	<u>408,166</u>	<u>298,166</u>
SERVICE USE FEES					
341.300 Zoning/Subdivision Fees - Plat	372	1,000	500	1,000	-
342.110 Vehicle Impound Revenue	5,025	-	170	-	-
342.115 Vehicle Storage Revenue	17,205	2,000	15,000	2,000	-
342.410 Reinspection Revenue	21,475	21,000	21,000	21,000	-
342.510 Animal Impound Revenue	9,972	10,000	10,000	10,000	-
342.520 Euthanasia/Adoption Fees	4,954	3,081	5,000	3,500	419
347.000 Recreational Events	570	2,000	500	2,000	-
347.101 Father/Daughter Dance	811	500	966	500	-
347.103 Holiday Camp	322	300	200	300	-
347.104 Senior Programs	469	200	200	200	-
347.200 Swimming Pool Daily Admissions	21,908	20,000	20,000	20,000	-
347.202 Pool Passes	2,140	3,000	2,100	3,000	-
347.203 Swim Lessons	2,110	5,000	5,000	5,000	-
347.204 Swimming Pool Private Parties	1,508	2,500	2,000	2,500	-
347.210 Dolphin Swim Team Fees	540	-	-	-	-
347.500 Facilities Use Fees	13,987	16,000	15,000	16,000	-
347.800 Coin 50th Anniversary	-	-	-	-	-
347.900 Fund Raising Event Revenue	-	8,000	-	8,000	-
349.901 Out-of-town fee	54	100	100	100	-
349.930 N.S.F. Check Fees	<u>188</u>	<u>250</u>	<u>150</u>	<u>250</u>	<u>-</u>
TOTAL SERVICE USE FEES	<u>103,609</u>	<u>94,931</u>	<u>97,886</u>	<u>95,350</u>	<u>419</u>

**City of Live Oak
General Fund
2012/13 Approved Budget**

	<u>Audited 2010/11 Actual</u>	<u>Current FY 2011/12</u>		<u>Approved Budget FY 2012/13</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
FINES & FORFEITURES					
350.100 Municipal Court Fines	285,946	340,000	270,000	320,000	(20,000)
350.400 State Court Cost Fees	13,081	20,000	10,000	17,000	(3,000)
350.500 Local Court Cost Revenue	26,198	35,000	22,750	30,000	(5,000)
350.700 Warrant Fees	46,736	65,000	54,300	55,000	(10,000)
350.800 City Fee	3,257	2,500	3,400	2,500	-
TOTAL FINES & FORFEITURES	<u>375,218</u>	<u>462,500</u>	<u>360,450</u>	<u>424,500</u>	<u>(38,000)</u>
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	45,227	75,000	53,500	75,000	-
364.000 Sale/Damage Fixed Assets	31,695	10,000	10,000	10,000	-
364.100 Photocopy Revenue (Txbl)	244	-	600	-	-
364.110 Photocopy Revenue (Open Rec)	5,239	2,000	5,000	2,000	-
370.400 Vending Commission	129				
370.500 Recycling Revenue	15,000	12,000	12,000	12,000	-
370.900 Miscellaneous Revenue	51,626	25,000	15,000	25,000	-
370.910 Cash Over(Short)	75	-	(150)	-	-
370.92 Donations - Miscellaneous	-	-	-	-	-
370.930 Donations - Police Reserves	3,820	-	300	-	-
TOTAL INTEREST & MISCELLANEOUS	<u>153,054</u>	<u>124,000</u>	<u>96,250</u>	<u>124,000</u>	<u>-</u>
INTER-FUND REVENUES					
383.300 Utility Auto Shop Alloc	11,000	11,000	11,000	11,000	-
384.100 Unreserved Fund Balance	-	950,466	-	884,269	(66,197)
384.500 EDC Overhead Transfers	150,000	150,000	150,000	150,000	-
384.5xx Storm Water Utility Support Fee	22,500	37,500	37,500	37,500	-
384.800 Utility Overhead Alloc	111,500	111,500	111,500	111,500	-
TOTAL INTER-FUND REVENUES	<u>295,000</u>	<u>1,260,466</u>	<u>310,000</u>	<u>1,194,269</u>	<u>(66,197)</u>
TOTAL REVENUES	<u>9,558,198</u>	<u>10,506,287</u>	<u>9,688,271</u>	<u>10,990,479</u>	<u>484,192</u>

**City of Live Oak
General Fund
2012/13 Approved Budget**

	<u>Audited 2010/11 Actual</u>	<u>Current FY 2011/12</u>		<u>Approved Budget FY 2012/13</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
CITY COUNCIL					
PERSONNEL SERVICES					
401.100 Council Compensation	2,340	3,000	3,000	3,000	-
401.240 Workers Compensation	100	100	100	100	-
TOTAL PERSONNEL SERVICES	<u>2,440</u>	<u>3,100</u>	<u>3,100</u>	<u>3,100</u>	-
SUPPLIES EXPENSES					
401.310 Office Supplies	1,867	1,000	1,000	1,000	-
401.395 Rec/Community Activities	18,436	5,000	1,500	5,000	-
TOTAL SUPPLIES EXPENSES	<u>20,302</u>	<u>6,000</u>	<u>2,500</u>	<u>6,000</u>	-
OTHER SERVICES & CHARGES					
401.425 Conferences & Training	14,129	12,000	12,000	12,000	-
401.480 Contingencies	-	200,000	-	200,000	-
TOTAL OTHER SERVICES & CHARGES	<u>14,129</u>	<u>212,000</u>	<u>12,000</u>	<u>212,000</u>	-
TOTAL 401-CITY COUNCIL	<u><u>36,871</u></u>	<u><u>221,100</u></u>	<u><u>17,600</u></u>	<u><u>221,100</u></u>	-

**City of Live Oak
General Fund
2012/13 Approved Budget**

	<u>Audited 2010/11 Actual</u>	<u>Current FY 2011/12</u>		<u>Approved Budget FY 2012/13</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
CITY MANAGER'S OFFICE					
PERSONNEL SERVICES					
402.100 Salaries	134,674	158,050	158,000	165,000	6,950
402.199 Overtime	(241)	500	400	500	-
402.200 F.I.C.A. Taxes	9,475	12,200	11,200	12,750	550
402.210 Group Insurance	3,686	3,750	6,500	6,650	2,900
402.230 Retirement	27,694	33,130	32,000	35,000	1,870
402.240 Workers Comp Insurance	300	370	-	390	20
TOTAL PERSONNEL SERVICES	<u>175,588</u>	<u>208,000</u>	<u>208,100</u>	<u>220,290</u>	<u>12,290</u>
SUPPLIES EXPENSES					
402.310 Office Supplies	746	1,000	1,000	1,000	-
402.330 Minor Tools & Equipment	-	1,000	500	1,000	-
TOTAL SUPPLIES EXPENSES	<u>746</u>	<u>2,000</u>	<u>1,500</u>	<u>2,000</u>	<u>-</u>
OTHER SERVICES & CHARGES					
402.425 Conferences & Training	1,890	3,000	1,800	3,000	-
402.426 City-Wide Training	-	4,000	-	5,000	1,000
402.480 Contingencies	-	10,000	-	10,000	-
402.485 Dues & Publications	738	800	750	800	-
402.486 Auto Allowance	6,044	6,000	6,000	6,000	-
TOTAL OTHER SERVICES & CHARGES	<u>8,672</u>	<u>23,800</u>	<u>8,550</u>	<u>24,800</u>	<u>1,000</u>
TOTAL 402-CITY MANAGER'S OFFICE	<u><u>185,006</u></u>	<u><u>233,800</u></u>	<u><u>218,150</u></u>	<u><u>247,090</u></u>	<u><u>13,290</u></u>

City Manager

Positions	Pay Grade	FY 2012	FY 2013
City Manager	VI	1.0	1.0
Executive Assistant	109	1.0	1.0
		2.0	2.0

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
2012/13 Approved Budget**

	<u>Audited 2010/11 Actual</u>	<u>Current FY 2011/12</u>		<u>Approved Budget FY 2012/13</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
CITY SECRETARY'S OFFICE					
PERSONNEL SERVICES					
405.100 Salaries	90,164	97,000	94,000	97,000	-
405.199 Overtime	1,505	1,500	500	1,500	-
405.200 F.I.C.A. Taxes	6,995	7,470	7,300	7,500	30
405.210 Group Insurance	6,699	6,600	6,400	6,600	-
405.230 Retirement	16,805	16,850	16,850	17,150	300
405.240 Workers Comp Insurance	220	230	215	230	-
TOTAL PERSONNEL SERVICES	<u>122,388</u>	<u>129,650</u>	<u>125,265</u>	<u>129,980</u>	<u>330</u>
SUPPLIES EXPENSES					
405.310 Office Supplies	6,746	7,200	7,200	7,000	(200)
405.320 Postage	5,481	14,000	5,500	12,600	(1,400)
405.390 Election Expense	7,248	13,000	7,200	13,000	-
405.392 Employee Relations	11,579	10,100	8,500	9,100	(1,000)
405.397 Safety Committee	5,400	-	-	-	-
TOTAL SUPPLIES EXPENSES	<u>36,454</u>	<u>44,300</u>	<u>28,400</u>	<u>41,700</u>	<u>(2,600)</u>
OTHER SERVICES & CHARGES					
405.400 Professional Fees	136,965	144,000	144,000	162,100	18,100
405.408 Personnel Testing & Qual	5,310	7,500	5,300	7,500	-
405.415 Telephone	86,874	66,000	59,500	27,000	(39,000)
405.425 Conferences & Training	4,431	6,500	4,500	5,500	(1,000)
405.430 Legal Notices	10,406	13,000	13,000	15,000	2,000
405.450 Equipment Maintenance	2,847	9,100	3,500	13,700	4,600
405.470 Equipment Rental	768	1,200	500	1,200	-
405.475 Property & Liability Ins	88,422	95,000	82,000	95,000	-
405.480 Contingencies	32	600	-	600	-
405.485 Dues & Publications	9,870	6,500	9,500	6,800	300
405.494 Unemployment Expense	-	-	-	-	-
TOTAL OTHER SERVICES & CHARGES	<u>345,926</u>	<u>349,400</u>	<u>321,800</u>	<u>334,400</u>	<u>(15,000)</u>
CAPITAL OUTLAY					
405.591 Software	-	-	-	22,200	22,200
405.579 Office Machines	24,069	-	-	-	-
TOTAL CAPITAL OUTLAY	<u>24,069</u>	<u>-</u>	<u>-</u>	<u>22,200</u>	<u>22,200</u>
TOTAL 405-CITY SECRETARY'S OFFICE	<u><u>528,837</u></u>	<u><u>523,350</u></u>	<u><u>475,465</u></u>	<u><u>528,280</u></u>	<u><u>4,930</u></u>

City Secretary

Positions	Pay Grade	FY 2012	FY 2013
City Secretary	I	1.0	1.0
HR Generalist	109	1.0	1.0
		2.0	2.0

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
2012/13 Approved Budget**

	<u>Audited 2010/11 Actual</u>	<u>Current FY 2011/12</u>		<u>Approved Budget FY 2012/13</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
MUNICIPAL COURT					
PERSONNEL SERVICES					
430.100 Salaries	72,830	89,450	69,500	66,000	(23,450)
430.199 Overtime	389	5,000	500	4,000	(1,000)
430.200 F.I.C.A. Taxes	5,000	7,250	4,900	5,350	(1,900)
430.210 Group Insurance	20,388	25,850	15,000	15,250	(10,600)
430.230 Retirement	12,486	16,270	11,900	12,750	(3,520)
430.240 Workers Comp Insurance	220	230	215	175	(55)
TOTAL PERSONNEL SERVICES	111,313	144,050	102,015	103,525	(40,525)
SUPPLIES EXPENSES					
430.300 Uniforms & Clothing	93	100	100	200	100
430.310 Office Supplies	1,487	3,500	1,500	3,500	-
430.330 Minor Tools & Equipment	776	700	600	700	-
TOTAL SUPPLIES EXPENSES	2,356	4,300	2,200	4,400	100
OTHER SERVICES & CHARGES					
430.400 Professional Fees	59,078	66,300	65,000	68,200	1,900
430.410 Warrant Collection Fees	5,305	12,000	9,250	12,000	-
430.412 Credit Card Fees	9,279	8,000	7,500	8,000	-
430.425 Conferences & Training	664	1,000	600	700	(300)
430.480 Contingencies	85	200	40	200	-
430.485 Dues & Publications	218	400	230	400	-
TOTAL OTHER SERVICES & CHARGES	74,629	87,900	82,620	89,500	1,600
TOTAL 430-MUNICIPAL COURT	<u>188,299</u>	<u>236,250</u>	<u>186,835</u>	<u>197,425</u>	<u>(38,825)</u>

Municipal Court

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2012</u>	<u>FY 2013</u>
Court Clerk	110	1.0	1.0
Deputy Court Clerk	104	2.0	1.0
		<u>3.0</u>	<u>2.0</u>

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
2012/13 Approved Budget**

	<u>Audited 2010/11 Actual</u>	<u>Current FY 2011/12</u>		<u>Approved Budget FY 2012/13</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
FINANCE					
PERSONNEL SERVICES					
470.100 Salaries	184,050	196,000	196,000	203,500	7,500
470.199 Overtime	30	500	100	500	-
470.200 F.I.C.A. Taxes	13,408	15,050	14,500	15,700	650
470.210 Group Insurance	28,652	30,530	30,500	30,530	-
470.230 Retirement	31,700	33,850	31,700	35,700	1,850
470.240 Workers Comp Insurance	420	460	450	480	20
TOTAL PERSONNEL SERVICES	<u>258,260</u>	<u>276,390</u>	<u>273,250</u>	<u>286,410</u>	<u>10,020</u>
SUPPLIES EXPENSES					
470.310 Office Supplies	3,485	3,500	3,500	3,500	-
470.330 Minor Tools & Equipment	298	1,000	750	1,000	-
TOTAL SUPPLIES EXPENSES	<u>3,783</u>	<u>4,500</u>	<u>4,250</u>	<u>4,500</u>	<u>-</u>
OTHER SERVICES & CHARGES					
470.400 Professional Fees	26,463	41,000	26,500	30,600	(10,400)
470.405 Property Appraisal	22,334	22,650	21,500	23,000	350
470.406 Tax Assessor/Collector	8,496	8,000	8,807	9,000	1,000
470.425 Conferences and Training	3,637	7,500	7,500	8,550	1,050
470.480 Contingencies	-	1,000	-	1,000	-
470.484 Bank Charges	8,266	6,000	6,300	8,100	2,100
470.485 Dues & Publications	805	1,850	1,000	1,650	(200)
TOTAL OTHER SERVICES & CHARGES	<u>70,000</u>	<u>88,000</u>	<u>71,607</u>	<u>81,900</u>	<u>(6,100)</u>
CAPITAL OUTLAY					
470.591 Software	-	13,000	13,000	20,000	7,000
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>13,000</u>	<u>13,000</u>	<u>20,000</u>	<u>7,000</u>
TOTAL 470-FINANCE	<u><u>332,043</u></u>	<u><u>381,890</u></u>	<u><u>362,107</u></u>	<u><u>392,810</u></u>	<u><u>10,920</u></u>

Finance Department

Positions	Pay Grade	FY 2012	FY 2013
Finance Director	III	0.5	0.5
Purchasing/Budget Admin	109	1.0	1.0
Accounting Supervisor	113	1.0	1.0
Finance Clerk	106	0.5	0.5
Receptionist	103	1.0	1.0
		4.0	4.0

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.

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	<u>Audited 2010/11 Actual</u>	<u>Current FY 2011/12</u>		<u>Approved Budget FY 2012/13</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
EMERGENCY MANAGEMENT					
PERSONNEL SERVICES					
520.100 Salaries	38,374	39,150	39,150	40,900	1,750
520.200 F.I.C.A. Taxes	2,926	3,000	3,000	3,200	200
520.210 Group Insurance	6,231	6,210	6,000	6,100	(110)
520.230 Retirement	6,541	6,750	6,750	7,200	450
520.240 Workers Comp Insurance	180	90	85	100	10
TOTAL PERSONNEL SERVICES	<u>54,252</u>	<u>55,200</u>	<u>54,985</u>	<u>57,500</u>	<u>2,300</u>
SUPPLIES EXPENSES					
520.300 Uniforms	124	350	350	360	10
520.310 Office Supplies	62	200	200	300	100
520.330 Minor Tools & Equipment	357	200	200	200	-
520.337 Public Education Materials	572	500	500	800	300
520.397 Safety Committee	-	7,500	7,000	7,500	-
TOTAL SUPPLIES EXPENSES	<u>1,116</u>	<u>8,750</u>	<u>8,250</u>	<u>9,160</u>	<u>410</u>
OTHER SERVICES & CHARGES					
520.400 Professional Services	8,705	10,000	8,705	10,000	-
520.415 Telephone	331	300	300	300	-
520.425 Conferences & Training	676	1,725	500	2,150	425
520.450 Equipment Maintenance	-	200	50	200	-
520.485 Dues & Publications	548	875	600	625	(250)
TOTAL OTHER SERVICES & CHARGES	<u>10,260</u>	<u>13,100</u>	<u>10,155</u>	<u>13,275</u>	<u>175</u>
TOTAL 520-EMERGENCY MANAGEMENT	<u>65,628</u>	<u>77,050</u>	<u>73,390</u>	<u>79,935</u>	<u>2,885</u>

Emergency Management Coordinator

Positions	Pay Grade	FY 2012	FY 2013
Emergency Management Coordinator	108	1.0	1.0

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.

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		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
POLICE DEPARTMENT					
PERSONNEL SERVICES					
530.100 Salaries - Police	1,637,277	1,721,000	1,645,000	1,835,000	114,000
530.101 Holiday Pay	43,619	40,000	40,000	40,000	-
530.190 Overtime - Traffic	47,868	50,000	20,000	50,000	-
530.199 Overtime	59,039	50,000	60,000	50,000	-
530.200 F.I.C.A. Taxes	131,299	142,500	135,000	151,200	8,700
530.210 Group Insurance	236,384	245,200	248,000	272,150	26,950
530.230 Retirement	309,616	322,000	310,000	346,000	24,000
530.240 Workers Comp Insurance	43,195	41,500	38,075	42,000	500
TOTAL PERSONNEL SERVICES	<u>2,508,297</u>	<u>2,612,200</u>	<u>2,496,075</u>	<u>2,786,350</u>	<u>174,150</u>
SUPPLIES EXPENSES					
530.300 Uniform Cleaning Allowance	26,925	32,400	31,000	34,200	1,800
530.301 Uniform Purchases	20,225	17,000	17,000	20,000	3,000
530.310 Office Supplies	7,206	6,700	6,700	6,700	-
530.330 Minor Tools & Equipment	18,573	15,000	15,000	4,600	(10,400)
530.337 Civic & Educational Prog Suppl	15,576	14,500	14,500	13,450	(1,050)
530.338 Operating Supplies	26,137	26,000	25,000	26,500	500
TOTAL SUPPLIES EXPENSES	<u>114,642</u>	<u>111,600</u>	<u>109,200</u>	<u>105,450</u>	<u>(6,150)</u>
OTHER SERVICES & CHARGES					
530.400 Professional Services	12,064	8,000	6,000	9,600	1,600
530.401 Investigation Fees	7,847	15,000	14,000	15,000	-
530.402 San Antonio Magistrate Fees	504	3,000	500	3,000	-
530.412 Wrecker Service	5,380	6,000	3,200	6,000	-
530.413 Jail Fees	950	12,000	2,000	12,000	-
530.415 Telephone	-	-	-	10,200	10,200
530.416 Air Time - Mobile Data Term	11,121	12,800	8,000	8,500	(4,300)
530.425 Conferences & Training	34,977	26,250	26,250	31,159	4,909
530.426 LEOCE Training	4,116	2,600	-	-	(2,600)
530.450 Equipment Maintenance	10,157	10,800	10,200	15,590	4,790
530.480 Contingencies	815	2,500	1,500	2,500	-
530.483 Other Expense	2,767	6,475	5,000	3,675	(2,800)
530.485 Dues & Publications	3,029	5,000	4,000	3,890	(1,110)
TOTAL OTHER SERVICES & CHARGES	<u>93,727</u>	<u>110,425</u>	<u>80,650</u>	<u>121,114</u>	<u>10,689</u>

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		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
POLICE DEPARTMENT					
CAPITAL OUTLAY					
530.574 Communications Equipment	30,466	-	-	-	-
530.583 Safety Equipment	4,725	49,479	49,479	39,170	(10,309)
530.587 Vehicle Equipment	229	-	-	-	-
530.595 Other Capital	44,158	87,100	87,100	8,500	(78,600)
530.655 Police Reserves Fund Raiser	600	-	-	-	-
TOTAL CAPITAL OUTLAY	80,179	136,579	136,579	47,670	(88,909)
TOTAL 530-POLICE DEPARTMENT	<u>2,796,845</u>	<u>2,970,804</u>	<u>2,822,504</u>	<u>3,060,584</u>	<u>89,780</u>

Police Department

Positions	Pay Grade	FY 2012	FY 2013
Chief	III	1.0	1.0
Assistant Chief	P-5	0.75	0.75
Lieutenant	P-4	1.0	1.0
Sergeant	P-3	8.0	8.0
Corporal	P-2	4.0	4.0
Patrol Officers	P-1	17.0	17.0
Administrative Assistant	108	1.0	1.0
Administrative Clerk	104	2.0	2.0
Evidence Room Technician *	111	0.0	1.0
		<u>34.75</u>	<u>35.75</u>

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.

*Pending further research and evaluation by the Police Chief.



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		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
DISPATCH SERVICES					
PERSONNEL SERVICES					
535.100 Salaries - Dispatch	397,546	404,900	370,000	353,000	(51,900)
535.101 Holiday Pay	13,875	12,000	12,000	12,000	-
535.199 Overtime - Dispatch	4,501	13,000	11,800	5,000	(8,000)
535.200 F.I.C.A. Taxes	29,673	32,800	27,000	28,300	(4,500)
535.210 Group Insurance	70,843	75,600	70,630	81,000	5,400
535.230 Retirement	70,979	73,800	68,000	65,000	(8,800)
535.240 Workers Comp Insurance	1,300	1,400	1,285	1,300	(100)
TOTAL PERSONNEL SERVICES	<u>588,717</u>	<u>613,500</u>	<u>560,715</u>	<u>545,600</u>	<u>(67,900)</u>
SUPPLIES EXPENSES					
535.300 Uniforms & Cleaning Allowance	885	885	800	885	-
535.301 Uniform Purchases	685	1,000	500	1,000	-
535.310 Office Supplies	2,514	2,000	2,000	2,500	500
535.330 Minor Tools & Equipment	10,319	8,150	8,150	7,000	(1,150)
TOTAL SUPPLIES EXPENSES	<u>14,402</u>	<u>12,035</u>	<u>11,450</u>	<u>11,385</u>	<u>(650)</u>
OTHER SERVICES & CHARGES					
535.425 Conferences & Training	10,691	13,260	8,000	13,000	(260)
535.450 Equipment Maintenance	4,497	2,000	2,000	2,000	-
535.470 Equipment Rental	37,200	23,250	15,500	-	(23,250)
535.480 Contingencies	75	500	150	500	-
535.485 Dues and Publications	177	1,000	250	1,000	-
TOTAL OTHER SERVICES & CHARGES	<u>52,640</u>	<u>40,010</u>	<u>25,900</u>	<u>16,500</u>	<u>(23,510)</u>
TOTAL 535-DISPATCH SERVICES	<u>655,759</u>	<u>665,545</u>	<u>598,065</u>	<u>573,485</u>	<u>(92,060)</u>

Dispatch Services

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2012</u>	<u>FY 2013</u>
Assistant Chief	P-5	0.25	0.25
Dispatch Supervisor	110	1.0	0.0
Dispatcher(s)	106	10.0	10.0
		11.25	10.25

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.

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		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
FIRE & EMS SERVICES					
PERSONNEL SERVICES					
540.100 Salaries	1,027,202	1,055,000	1,055,000	1,115,000	60,000
540.101 Holiday Pay	42,119	42,000	42,000	42,000	-
540.199 Overtime	38,166	37,000	37,000	37,000	-
540.200 F.I.C.A. Taxes	79,565	87,000	87,000	92,500	5,500
540.210 Group Insurance	163,241	162,750	160,000	161,500	(1,250)
540.230 Retirement	190,915	196,500	196,500	210,000	13,500
540.240 Workers Comp Insurance	18,995	18,100	16,606	20,500	2,400
TOTAL PERSONNEL SERVICES	<u>1,560,203</u>	<u>1,598,350</u>	<u>1,594,106</u>	<u>1,678,500</u>	<u>80,150</u>
SUPPLIES EXPENSES					
540.300 Uniform Cleaning Allowance	12,225	12,500	12,500	12,500	-
540.301 Uniforms Purchases	6,014	8,000	7,000	8,000	-
540.310 Office Supplies	3,020	4,000	3,100	4,000	-
540.330 Minor Tools & Equipment	13,676	17,800	12,000	17,800	-
540.337 Public Education Supplies	2,000	2,000	2,000	2,000	-
540.340 Rescue Supplies	3,434	7,700	3,500	7,700	-
540.378 Station Maint Supplies	8,398	16,000	8,500	16,000	-
TOTAL SUPPLIES EXPENSES	<u>48,768</u>	<u>68,000</u>	<u>48,600</u>	<u>68,000</u>	<u>-</u>
OTHER SERVICES & CHARGES					
540.400 Professional Fees	64	-	200	-	-
540.407 Haz Mat Response Team	1,000	1,000	1,000	1,000	-
540.411 Schertz Ambulance Service	148,125	160,330	160,330	165,190	4,860
540.415 Telephone	-	-	-	1,600	1,600
540.416 Air Time - Mobile Data Term	-	-	-	1,000	1,000
540.425 Conferences & Training	9,437	17,000	10,000	17,000	-
540.450 Equipment Maintenance	19,749	15,000	15,000	15,000	-
540.480 Contingencies	15	6,000	-	10,000	4,000
540.485 Dues & Publications	5,071	7,000	6,000	7,000	-
TOTAL OTHER SERVICES & CHARGES	<u>183,461</u>	<u>206,330</u>	<u>192,530</u>	<u>217,790</u>	<u>11,460</u>
CAPITAL OUTLAY					
540.580 Operating Equipment	63,833	15,000	12,000	-	(15,000)
TOTAL CAPITAL OUTLAY	<u>63,833</u>	<u>15,000</u>	<u>12,000</u>	<u>-</u>	<u>(15,000)</u>
TOTAL 540-FIRE & EMS SERVICES	<u><u>1,856,264</u></u>	<u><u>1,887,680</u></u>	<u><u>1,847,236</u></u>	<u><u>1,964,290</u></u>	<u><u>76,610</u></u>

Fire & EMS Services

Positions	Pay Grade	FY 2012	FY 2013
Fire Chief	III	1.0	1.0
Assistant Fire Chief	F-5	1.0	1.0
Captain	F-4	3.0	3.0
Lieutenant	F-3	3.0	3.0
Paramedic	F-2	3.0	3.0
Fire Fighter	F-1	9.0	9.0
Administrative Clerk	104	0.5	0.5
		20.5	20.5

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.

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		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
PUBLIC WORKS GENERAL					
PERSONNEL SERVICES					
560.100 Salaries	185,217	181,000	181,000	187,000	6,000
560.199 Overtime	1,879	2,000	2,000	2,000	-
560.200 F.I.C.A. Taxes	13,689	14,000	14,000	14,500	500
560.210 Group Insurance	26,783	28,650	28,500	28,650	-
560.230 Retirement	32,135	31,550	31,550	33,200	1,650
560.240 Workers Comp Insurance	3,180	3,300	3,028	3,600	300
TOTAL PERSONNEL SERVICES	262,883	260,500	260,078	268,950	8,450
SUPPLIES EXPENSES					
560.300 Uniforms	3,429	5,500	3,700	5,200	(300)
560.310 Office Supplies	1,324	1,100	1,100	1,100	-
560.330 Minor Tools & Equip	6,503	7,000	5,500	7,000	-
560.333 Petroleum Products	121,620	127,000	130,000	140,000	13,000
560.336 Janitorial Supplies	6,749	7,000	6,500	7,000	-
560.350 Safety Supplies	884	600	600	600	-
560.357 Construction & Maintenance	88,501	85,957	75,000	72,850	(13,107)
560.385 Vehicle Maint Supplies	44,866	41,000	38,000	-	(41,000)
TOTAL SUPPLIES EXPENSES	273,875	275,157	260,400	233,750	(41,407)
OTHER SERVICES & CHARGES					
560.400 Professional Fees	-	-	-	-	-
560.402 Certifications & Testing	126	400	150	400	-
560.415 Telephone	-	-	-	3,600	3,600
560.416 Air Time - Mobile Data Term	-	-	-	1,000	1,000
560.417 Janitorial Services	55,041	60,000	56,000	60,000	-
560.425 Conferences & Training	1,291	1,000	1,000	1,000	-
560.440 Utilities	104,838	115,000	105,000	115,000	-
560.445 Contract Maintenance	8,838	5,000	13,000	5,000	-
560.458 Vehicle Maint Services	16,672	15,000	12,000	56,000	41,000
560.460 Vehicle Rehabilitation	1,299	2,000	1,000	2,000	-
560.461 Emergency Contingencies	1,250	64,843	-	80,000	15,157
560.480 Contingencies	802	1,000	1,200	1,000	-
560.485 Dues & Publications	686	800	700	800	-
TOTAL OTHER SERVICES & CHARGES	190,842	265,043	190,050	325,800	60,757
CAPITAL OUTLAY					
560.578 Office Equipment	1,569	-	-	-	-
TOTAL CAPITAL OUTLAY	1,569	-	-	-	-
TOTAL 560-PUBLIC WORKS GENERAL	729,170	800,700	710,528	828,500	27,800

Public Works - General

Positions	Pay Grade	FY 2012	FY 2013
Public Works Director	III	0.5	0.5
Administrative Assistant	108	0.5	0.5
Fleet Service Manager	110	1.0	1.0
Mechanic	106	1.0	1.0
Building Maintenance/Custodian	104	1.0	1.0
		4.0	4.0

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.

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		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
STREET MAINTENANCE					
PERSONNEL SERVICES					
562.100 Salaries	109,979	113,050	113,050	118,000	4,950
562.199 Overtime	1,432	3,000	1,000	3,000	-
562.200 F.I.C.A. Taxes	7,984	8,880	8,400	9,500	620
562.210 Group Insurance	23,044	23,000	22,500	22,500	(500)
562.230 Retirement	18,987	20,000	19,000	21,200	1,200
562.240 Workers Comp Insurance	6,300	6,600	6,055	7,000	400
TOTAL PERSONNEL SERVICES	167,725	174,530	170,005	181,200	6,670
SUPPLIES EXPENSES					
562.330 Minor Tools & Equipment	236	3,000	500	3,000	-
562.350 Safety Supplies	-	500	500	500	-
562.357 Construction & Maint	190	5,000	1,000	30,000	25,000
562.380 Street Maint Materials	28,465	30,000	20,000	30,000	-
TOTAL SUPPLIES EXPENSES	28,890	38,500	22,000	63,500	25,000
OTHER SERVICES & CHARGES					
562.400 Professional Fees	-	13,000	10,000	13,000	-
562.425 Conferences & Training	210	500	250	500	-
562.440 Utilities	71,500	85,000	85,000	90,000	5,000
562.445 Contract Maintenance	14,110	15,000	15,000	15,000	-
562.470 Equipment Rentals	68	500	100	500	-
562.461 Emergency Contingencies	-	50,000	50,000	50,000	-
562.480 Contingencies	-	500	-	500	-
TOTAL OTHER SERVICES & CHARGES	85,889	164,500	160,350	169,500	5,000
CAPITAL OUTLAY					
562.586 Vehicles	23,717	-	-	-	-
TOTAL CAPITAL OUTLAY	23,717	-	-	-	-
TOTAL 562-STREET MAINTENANCE	<u>306,222</u>	<u>377,530</u>	<u>352,355</u>	<u>414,200</u>	<u>36,670</u>

Public Works - Street Maintenance

Positions	Pay Grade	FY 2012	FY 2013
Equipment Operator(s) III	107	3.0	3.0

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.

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		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
ANIMAL CONTROL					
PERSONNEL SERVICES					
564.100 Salaries	75,932	95,650	92,000	102,000	6,350
564.199 Overtime	13,437	20,000	18,000	20,000	-
564.200 F.I.C.A. Taxes	6,148	8,850	7,400	9,350	500
564.210 Group Insurance	20,097	26,000	21,000	21,250	(4,750)
564.230 Retirement	15,264	19,950	18,000	21,350	1,400
564.240 Workers Comp Insurance	1,810	2,770	2,542	2,700	(70)
TOTAL PERSONNEL SERVICES	132,688	173,220	158,942	176,650	3,430
SUPPLIES EXPENSES					
564.300 Uniform Rentals	3,063	3,200	2,500	3,200	-
564.310 Office Supplies	226	750	750	750	-
564.330 Animal Control Supplies	10,467	13,650	13,650	15,000	1,350
564.350 Safety Supplies	483	500	400	500	-
TOTAL SUPPLIES EXPENSES	14,239	18,100	17,300	19,450	1,350
OTHER SERVICES & CHARGES					
564.400 Professional Fees	9,205	8,500	8,500	8,500	-
564.402 Certifications & Testing	-	360	-	360	-
564.405 Minor Tools & Equipment	1,512	2,500	1,200	2,500	-
564.425 Conferences & Training	-	2,000	1,500	2,000	-
564.445 Contract Maintenance	1,568	5,000	3,500	5,000	-
564.480 Contingencies	-	300	200	300	-
564.485 Dues & Publications	-	200	-	200	-
TOTAL OTHER SERVICES & CHARGES	12,286	18,860	14,900	18,860	-
CAPITAL OUTLAY					
564.530 Buildings	10,400	-	-	-	-
TOTAL CAPITAL OUTLAY	10,400	-	-	-	-
TOTAL 564-ANIMAL CONTROL	<u>169,612</u>	<u>210,180</u>	<u>191,142</u>	<u>214,960</u>	<u>4,780</u>

Animal Control

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2012</u>	<u>FY 2013</u>
Animal Control Supervisor	110	1.0	1.0
Animal Control Officers	106	2.0	2.0
		3.0	3.0

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
2012/13 Approved Budget**

	Audited	Current FY 2011/12		Approved	Budget
	2010/11 Actual	Amended Budget	Projected End-of-Year	Budget FY 2012/13	Increase/ (Decrease)
PARKS MAINTENANCE					
PERSONNEL SERVICES					
565.100 Salaries	185,745	202,190	199,000	211,800	9,610
565.199 Overtime	8,984	8,000	6,000	8,000	-
565.200 F.I.C.A. Taxes	13,578	16,100	15,000	17,000	900
565.210 Group Insurance	41,501	46,600	42,000	43,000	(3,600)
565.230 Retirement	33,168	36,250	35,500	38,500	2,250
565.240 Workers Comp Insurance	4,250	4,970	4,560	5,200	230
TOTAL PERSONNEL SERVICES	287,227	314,110	302,060	323,500	9,390
SUPPLIES EXPENSES					
565.300 Uniform Rental	3,323	5,830	3,400	5,400	(430)
565.330 Minor Tools & Equipment	8,394	2,222	3,000	8,000	5,778
565.331 Park Maintenance Supplies	25,008	20,000	15,000	20,000	-
565.350 Safety Supplies	1,050	1,000	1,000	1,000	-
565.357 Construction & Maint Supplies	15,899	13,200	16,000	17,000	3,800
TOTAL SUPPLIES EXPENSES	53,674	42,252	38,400	51,400	9,148
OTHER SERVICES & CHARGES					
565.400 Professional Fees	6,564	-	8,500	-	-
565.425 Conferences & Training	433	1,000	200	1,000	-
565.440 Utilities	22,079	17,000	18,200	17,000	-
565.441 Turf Maintenance	7,437	11,000	7,000	11,000	-
565.445 Contract Maintenance	6,096	35,700	35,700	35,700	-
TOTAL OTHER SERVICES & CHARGES	42,609	64,700	69,600	64,700	-
CAPITAL OUTLAY					
565.530 Buildings & Structures	-	13,800	13,800	32,600	18,800
565.588 Park Maintenance Equipment	26,276	5,778	5,778	-	(5,778)
TOTAL CAPITAL OUTLAY	26,276	19,578	19,578	32,600	13,022
TOTAL 565-PARKS MAINTENANCE	409,786	440,640	429,638	472,200	31,560

Public Works - Park Maintenance

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2012</u>	<u>FY 2013</u>
Parks Supervisor	110	1.0	1.0
Senior Equipment Operator	107	1.0	1.0
Equipment Operator II	107	2.0	2.0
Equipment Operator I	104	1.0	1.0
Maintenance Worker	103	1.0	1.0
		<u>6.0</u>	<u>6.0</u>

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
2012/13 Approved Budget**

	<u>Audited 2010/11 Actual</u>	<u>Current FY 2011/12</u>		<u>Approved Budget FY 2012/13</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
LEISURE SERVICES					
PERSONNEL SERVICES					
566.100 Salaries	48,393	49,400	49,400	51,000	1,600
566.110 Salaries - Rental Lifeguards	24,511	27,000	26,000	27,000	-
566.199 Overtime	2,541	3,000	2,500	3,000	-
566.200 F.I.C.A. Taxes	5,449	6,080	6,000	6,300	220
566.210 Group Insurance	7,978	8,000	7,700	8,000	-
566.230 Retirement	8,700	8,550	8,500	9,000	450
566.240 Workers Comp Insurance	1,460	1,640	1,505	1,750	110
TOTAL PERSONNEL SERVICES	99,032	103,670	101,605	106,050	2,380
SUPPLIES EXPENSES					
566.300 Uniform Rentals	1,505	2,000	1,200	2,300	300
566.310 Office Supplies	652	800	500	800	-
566.330 Minor Tools & Equipment	3,424	2,500	2,500	2,500	-
566.332 Pool Maint Sup & Chemical	9,341	16,000	10,000	16,000	-
566.339 Safety Supplies	201	500	200	500	-
566.357 Construction & Maint Supplies	8,538	8,000	3,000	8,000	-
TOTAL SUPPLIES EXPENSES	23,661	29,800	17,400	30,100	300
OTHER SERVICES & CHARGES					
566.425 Conferences & Training	386	1,000	1,200	1,000	-
566.430 Advertising	227	2,500	2,500	2,500	-
566.440 Utilities	6,480	11,000	10,000	10,000	(1,000)
566.451 Recycling Projects	11,996	7,000	5,000	12,000	5,000
566.480 Contingencies	-	500	-	500	-
566.485 Dues & Publications	-	300	-	300	-
566.650 Recreational Event Exp	31,219	33,150	33,000	33,150	-
566.655 Fund Raising Expense	-	8,000	-	8,000	-
TOTAL OTHER SERVICES & CHARGES	50,309	63,450	51,700	67,450	4,000
CAPITAL OUTLAY					
566.588 Pool Rehab	-	56,500	54,000	-	(56,500)
TOTAL CAPITAL OUTLAY	-	56,500	54,000	-	(56,500)
TOTAL 566-LEISURE SERVICES	<u>173,002</u>	<u>253,420</u>	<u>224,705</u>	<u>203,600</u>	<u>(49,820)</u>

Public Works - Leisure Services

Positions	Pay Grade	FY 2012	FY 2013
Recreation Coordinator	110	1.0	1.0
Seasonal Full-time Staff	-	-	-
Seasonal Part-time Staff	-	-	-
		<u>1.0</u>	<u>1.0</u>

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
General Fund
2012/13 Approved Budget**

	<u>Audited 2010/11 Actual</u>	<u>Current FY 2011/12</u>		<u>Approved Budget FY 2012/13</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
PLANNING & ZONING					
PERSONNEL SERVICES					
680.100 Salaries	86,959	76,450	76,700	80,000	3,550
680.199 Overtime	637	500	150	500	-
680.200 F.I.C.A. Taxes	6,524	5,900	5,800	6,200	300
680.210 Group Insurance	9,529	9,850	6,500	6,800	(3,050)
680.230 Retirement	15,025	13,270	13,250	14,100	830
680.240 Workers Comp Insurance	210	180	165	200	20
TOTAL PERSONNEL SERVICES	<u>118,883</u>	<u>106,150</u>	<u>102,565</u>	<u>107,800</u>	<u>1,650</u>
SUPPLIES EXPENSES					
680.301 Uniform Purchases	796	500	250	500	-
680.310 Office Supplies	236	700	200	700	-
680.330 Minor Tools & Equipment	-	800	900	800	-
680.393 Maps	113	-	-	1,000	1,000
TOTAL SUPPLIES EXPENSES	<u>1,144</u>	<u>2,000</u>	<u>1,350</u>	<u>3,000</u>	<u>1,000</u>
OTHER SERVICES & CHARGES					
680.400 Professional Fees	14,529	15,000	2,000	15,000	-
680.425 Conferences & Training	7,971	7,000	7,000	8,000	1,000
680.480 Contingencies	50	200	50	200	-
680.485 Dues & Publications	1,199	1,500	1,500	1,500	-
TOTAL OTHER SERVICES & CHARGES	<u>23,748</u>	<u>23,700</u>	<u>10,550</u>	<u>24,700</u>	<u>1,000</u>
TOTAL 680-PLANNING & ZONING DEP	<u><u>143,775</u></u>	<u><u>131,850</u></u>	<u><u>114,465</u></u>	<u><u>135,500</u></u>	<u><u>3,650</u></u>

Planning & Zoning

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2012</u>	<u>FY 2013</u>
Assistant City Manager	V	0.80	0.80

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
2012/13 Approved Budget**

	<u>Audited 2010/11 Actual</u>	<u>Current FY 2011/12</u>		<u>Approved Budget FY 2012/13</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
DEVELOPMENT SERVICES					
PERSONNEL SERVICES					
682.100 Salaries	140,820	146,950	145,800	152,000	5,050
682.199 Overtime	349	2,000	500	2,000	-
682.200 F.I.C.A. Taxes	10,683	11,400	11,200	11,850	450
682.210 Group Insurance	15,552	15,850	15,000	13,250	(2,600)
682.230 Retirement	24,439	25,700	25,500	27,000	1,300
682.240 Workers Comp Insurance	600	620	570	700	80
TOTAL PERSONNEL SERVICES	<u>192,443</u>	<u>202,520</u>	<u>198,570</u>	<u>206,800</u>	<u>4,280</u>
SUPPLIES EXPENSES					
682.300 Uniform Cleaning Allowance	2,025	2,400	2,000	2,400	-
682.301 Uniform Purchases	792	1,760	1,760	1,880	120
682.310 Office Supplies	5,065	4,600	3,700	4,700	100
682.330 Minor Tools and Equipment	503	2,438	2,000	700	(1,738)
682.393 Maps	68	80	50	80	-
TOTAL SUPPLIES EXPENSES	<u>8,454</u>	<u>11,278</u>	<u>9,510</u>	<u>9,760</u>	<u>(1,518)</u>
OTHER SERVICES & CHARGES					
682.400 Professional Fees	93,784	98,650	80,000	91,135	(7,515)
682.415 Telephone	-	-	-	1,100	1,100
682.416 Air Time - Moblie Wireless	584	1,530	1,200	1,300	(230)
682.425 Conferences & Training	5,231	6,297	5,500	8,185	1,888
682.445 Contract Maintenance	2,100	2,900	2,100	2,900	-
682.480 Contingencies	220	500	200	500	-
682.485 Dues & Publications	1,670	2,770	2,000	3,000	230
TOTAL OTHER SERVICES & CHARGES	<u>103,588</u>	<u>112,647</u>	<u>91,000</u>	<u>108,120</u>	<u>(4,527)</u>
CAPITAL OUTLAY					
682.530 Building	-	14,100	14,100	-	(14,100)
682.578 Office Furniture	1,908	-	-	-	-
682.579 Computer Equipment	972	1,300	1,300	-	(1,300)
682.586 Vehicles	37,992	-	-	-	-
682.591 Software	450	1,500	1,500	-	(1,500)
TOTAL CAPITAL OUTLAY	<u>41,322</u>	<u>16,900</u>	<u>16,900</u>	<u>-</u>	<u>(16,900)</u>
TOTAL 682-DEVELOPMENT SERVICES	<u><u>345,808</u></u>	<u><u>343,345</u></u>	<u><u>315,980</u></u>	<u><u>324,680</u></u>	<u><u>(18,665)</u></u>

Development Services

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2012</u>	<u>FY 2013</u>
Building Official	113	1.0	1.0
Code Enforcement	107	1.0	1.0
Administrative Assistant	108	1.0	1.0
Administrative Clerk	104	0.5	0.5
		<u>3.5</u>	<u>3.5</u>

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
2012/13 Approved Budget**

	<u>Audited 2010/11 Actual</u>	<u>Current FY 2011/12</u>		<u>Approved Budget FY 2012/13</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
INFORMATION TECHNOLOGY					
PERSONNEL SERVICES					
685.100 Salaries	117,886	150,550	120,000	154,000	3,450
685.199 Overtime	17,950	5,000	13,700	5,000	-
685.200 F.I.C.A. Taxes	9,692	11,900	10,000	12,250	350
685.210 Group Insurance	14,337	24,600	15,600	24,600	-
685.230 Retirement	23,173	26,850	23,500	28,000	1,150
685.240 Workers Comp Insurance	320	350	321	380	30
TOTAL PERSONNEL SERVICES	<u>183,358</u>	<u>219,250</u>	<u>183,121</u>	<u>224,230</u>	<u>4,980</u>
SUPPLIES EXPENSES					
685.315 Data Processing Supplies	3,763	5,600	3,500	5,700	100
685.330 Minor Tools & Equipment	348	700	500	800	100
TOTAL SUPPLIES EXPENSES	<u>4,110</u>	<u>6,300</u>	<u>4,000</u>	<u>6,500</u>	<u>200</u>
OTHER SERVICES & CHARGES					
685.400 Professional Fees	25,037	70,150	60,000	59,500	(10,650)
685.415 Internet Access Fees	1,442	5,000	3,500	5,000	-
685.425 Conferences & Training	2,871	5,000	3,000	6,300	1,300
685.445 Maintenance Contracts	115,210	122,600	120,000	115,000	(7,600)
685.452 Computer Maint & Fees	6,144	7,165	5,000	7,200	35
685.480 Contingencies	-	10,000	8,000	10,000	-
685.485 Dues & Publications	129	500	200	500	-
TOTAL OTHER SERVICES & CHARGES	<u>150,834</u>	<u>220,415</u>	<u>199,700</u>	<u>203,500</u>	<u>(16,915)</u>
CAPITAL OUTLAY					
685.579 Computer Equipment	197,693	26,650	26,650	28,900	2,250
685.591 Software	1,950	4,280	4,280	4,000	(280)
TOTAL CAPITAL OUTLAY	<u>199,643</u>	<u>30,930</u>	<u>30,930</u>	<u>32,900</u>	<u>1,970</u>
TOTAL 685-INFORMATION TECH	<u><u>537,945</u></u>	<u><u>476,895</u></u>	<u><u>417,751</u></u>	<u><u>467,130</u></u>	<u><u>(9,765)</u></u>

Information Technology (IT)

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2012</u>	<u>FY 2013</u>
IT Director	III	1.0	1.0
IT Network Administrator	109	1.0	1.0
Computer Technician	108	1.0	1.0
		<u>3.0</u>	<u>3.0</u>

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
2012/13 Approved Budget**

	<u>Audited 2010/11 Actual</u>	<u>Current FY 2011/12</u>		<u>Approved Budget FY 2012/13</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
OTHER FINANCING USES					
TRANSFER OUT					
700.035 Transfer to Asset Replacement Fd	154,620	190,257	190,257	236,141	45,884
700.0xx Transfer to Debt Service	-	84,000	83,170	81,928	(2,072)
700.046 Transfer to Capital Projects Fund	-	-	99,388	298,166	298,166
700.0xx Transfer to Emergency Radio Sys	-	-	-	48,475	48,475
TOTAL TRANSFERS OUT	<u>154,620</u>	<u>274,257</u>	<u>372,815</u>	<u>664,710</u>	<u>390,453</u>



**City of Live Oak
General Fund
Capital Requests
2012/2013 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
City Secretary			
10-405.591	Software		
	NEOGOV Insight (Application Tracking)	\$ 8,600	
	NEOGOV PES (Evaluation/Performance Report)	8,600	
	NEOGOV PES (On Boarding - I9's etc.)	<u>5,000</u>	\$ 22,200
Finance Department			
10-470.591	Software		
	Time Management - INCODE		20,000
Police Department			
10-530.583	Safety Equipment		
	Body Armor	\$ 13,850	
	Rifles, Handguns, Shotguns	5,500	
	Tactics suits, vests and training bags	7,000	
	Tasers and Assessories	12,820	
10-530.595	Other Capital		
	Law Enforcement Total Station Forensic Mapping System	-	
	Thermal Imager	<u>8,500</u>	47,670
Parks Maintenance			
10-565.530	Building & Structures		
	Rehab ballfield backstops (1)	18,000	
	Dugout concrete pads (4)	<u>14,600</u>	32,600
Information Technology			
10-685.579	Computer Equipment		
	(20) PC Replacement Program	26,000	
	Laptop	2,600	
	Large Monitor	300	
10-685.591	Software		
	Publisher	300	
	Adobe Acrobat	780	
	Assorted Microsoft	<u>2,920</u>	<u>32,900</u>
	Total General Fund Capital Requests (Funded)		<u>\$ 155,370</u>

**City of Live Oak
General Fund
Reserve Funded Items
2012/2013 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Capital Requests			\$ 155,370
Transfer to Asset Replacement (Capital)			236,141
City Council			
10-401.480	Contingencies		200,000
City Manager			
10-402.480	Contingency		10,000
City Secretary			
10-405.400	Professional Fees - (Contingency)		10,000
Fire Department			
10-540.480	Contingencies		10,000
Public Works			
10-560.357	Construction & Maintenance	60,000	
	CDBG Match	12,850	
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	<u>5,000</u>	152,850
Street Maintenance			
10-562.461	Emergency Contingencies for major street repairs		50,000
Development Services			
10-682.400	Professional Fees (Bureau Veritas)		49,908
Information Technology			
10-685.480	Contingencies		<u>10,000</u>
	Total Reserve Funded Items		<u><u>\$ 884,269</u></u>



**ABATEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2012/2013**

Beginning Fund Balance October 1, 2012:		\$ 13,538			
Estimated Revenues:		7,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Construction Costs	-	-	-	11,000	11,000
Total Expenditures	-	-	-	11,000	11,000
Net Revenues/Expenditures					(4,000)
Ending Fund Balance September 30, 2013:					<u>\$ 9,538</u>

**ABATEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2011/2012
(AS AMENDED)**

Beginning Fund Balance October 1, 2011:		\$ 17,988			
Estimated Revenues:		-			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Construction Costs	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Net Revenues/Expenditures					-
Ending Fund Balance September 30, 2012:					<u>\$ 17,988</u>

**City of Live Oak
Abatement Fund
2012/2013 Approved Budget**

	<u>Audited 2010/11 Actual</u>	<u>Current FY 2011/12</u>		<u>Approved Budget FY 2012/13</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
SERVICE USE FEES					
344.500 Weed Cleaning & Removal	14,561	-	3,000	7,000	7,000
TOTAL GRANTS & INTER-GOVT.	14,561	-	3,000	7,000	7,000
TOTAL REVENUES	<u>14,561</u>	<u>-</u>	<u>3,000</u>	<u>7,000</u>	<u>7,000</u>
EXPENDITURES					
OTHER SERVICES & CHARGES					
400.400 Professional Fees	487	-	450	1,000	-
560.445 Contractual Maintenance	11,761	-	7,000	10,000	-
TOTAL CONSTRUCTION	12,248	-	7,450	11,000	-
TOTAL EXPENDITURES	<u>12,248</u>	<u>-</u>	<u>7,450</u>	<u>11,000</u>	<u>-</u>

**ASSET REPLACEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2012/2013**

Beginning Fund Balance October 1, 2012:		\$ 1,543,748			
Estimated Revenues:		352,704			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Capital Outlay	-	-	-	308,000	308,000
Total Expenditures	-	-	-	308,000	308,000
Net Revenues/Expenditures					<u>44,704</u>
Ending Fund Balance September 30, 2013:					<u>\$ 1,588,452</u>

**ASSET REPLACEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2011/2012
(AS AMENDED)**

Beginning Fund Balance October 1, 2011:		\$ 1,784,217			
Estimated Revenues:		387,908			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & 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>\$ 1,526,925</u>

**City of Live Oak
Asset Replacement Fund
2012/2013 Approved Budget**

	<u>Audited 2010/11 Actual</u>	<u>Current FY 2011/12</u>		<u>Approved Budget FY 2012/13</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	2,200	10,000	2,200	5,000	(5,000)
360.100 Insurance Claim Payout	27,293	-	-	-	-
TOTAL INTEREST & MISCELLANEOUS	29,492	10,000	2,200	5,000	(5,000)
OTHER FINANCING SOURCES					
390.100 Transfers From General Fund	154,620	190,257	190,257	236,141	45,884
390.xxx Transfer From Storm Water	-	117,211	117,211	41,123	(76,088)
390.500 Transfers From EDC	70,440	70,440	70,440	70,440	-
TOTAL OTHER FINANCING SOURCES	225,060	377,908	377,908	347,704	(30,204)
TOTAL REVENUES	254,552	387,908	380,108	352,704	(35,204)

**City of Live Oak
Asset Replacement Fund
2012/2013 Approved Budget**

	<u>Audited 2010/11 Actual</u>	<u>Current FY 2011/12</u>		<u>Approved Budget FY 2012/13</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
EXPENDITURES					
POLICE DEPARTMENT					
CAPITAL OUTLAY					
530.586 Vehicles	133,828	120,000	120,000	120,000	-
530.597 Vehicle Equipment	50,645	38,200	38,200	42,000	3,800
TOTAL CAPITAL OUTLAY	184,473	158,200	158,200	162,000	3,800
TOTAL 530-POLICE DEPARTMENT	184,473	158,200	158,200	162,000	3,800
PUBLIC WORKS					
CAPITAL OUTLAY					
560.586 Vehicles	22,316	-	-	-	-
560.580 Operating Equipment	-	107,000	92,430	12,000	(95,000)
TOTAL CAPITAL OUTLAY	22,316	107,000	92,430	12,000	(95,000)
TOTAL 560-PUBLIC WORKS	22,316	107,000	92,430	12,000	(95,000)
PARKS MAINTENANCE					
CAPITAL OUTLAY					
565.580 Operating Equipment	-	-	-	109,000	109,000
565.586 Vehicles	21,672	-	-	-	-
TOTAL CAPITAL OUTLAY	21,672	-	-	109,000	109,000
TOTAL 565-PARKS MAINTENANCE	21,672	-	-	109,000	109,000
PLANNING & ZONING					
CAPITAL OUTLAY					
680.586 Vehicles	-	-	-	25,000	25,000
TOTAL CAPITAL OUTLAY	-	-	-	25,000	25,000
TOTAL 564-ANIMAL CONTROL	-	-	-	25,000	25,000

**City of Live Oak
Asset Replacement Fund
2012/2013 Approved Budget**

	<u>Audited 2010/11 Actual</u>	<u>Current FY 2011/12</u>		<u>Approved Budget FY 2012/13</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
STORM WATER					
CAPITAL OUTLAY					
567.586 Vehicles	21,607	-	-	-	-
567.580 Operating Equipment	-	220,000	219,947	-	(220,000)
TOTAL CAPITAL OUTLAY	21,607	220,000	219,947	-	(220,000)
TOTAL 567-STORM WATER	<u>21,607</u>	<u>220,000</u>	<u>219,947</u>	<u>-</u>	<u>(220,000)</u>
FIRE DEPARTMENT					
CAPITAL OUTLAY					
540.586 Vehicles	-	160,000	150,000	-	(160,000)
TOTAL CAPITAL OUTLAY	-	160,000	150,000	-	(160,000)
TOTAL 540-FIRE DEPARTMENT	<u>-</u>	<u>160,000</u>	<u>150,000</u>	<u>-</u>	<u>(160,000)</u>
TOTAL EXPENDITURES	<u>250,067</u>	<u>645,200</u>	<u>620,577</u>	<u>308,000</u>	<u>(337,200)</u>

**City of Live Oak
 Asset Replacement Fund
 Capital Requests
 2012/2013 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Police Department			
35-530.586	Vehicles (4) Police Vehicles	\$ 120,000	
35-530.597	Vehicle Equipment	<u>42,000</u>	\$ 162,000
Public Works			
35-560.580	Operating Equipment Mule ATV		12,000
Parks Maintenance			
35-565.580	Operating Equipment (2) 72" Turf Mower 16' Mower	30,000 <u>79,000</u>	109,000
Planning & Zoning			
35-680-586	Vehicles		<u>25,000</u>
Total Asset Replacement Fund Requests			<u><u>\$ 308,000</u></u>

**GENERAL FUND DEPRECIATION SCHEDULE
FOR THE FISCAL YEAR ENDING 9/30/2013**

Description	Purchase Date	Cost	Yrs Life	Accum Depreciation	Prior Depreciation	Current Depreciation	Balance	Dept
1999 Crown Vic	2/1/1999	\$19,614	3	\$19,614	\$19,614	\$0	\$0	Fire
2000 Scag Turf Mower	11/1/2000	\$10,700	7	\$10,700	\$10,700	\$0	\$0	Parks
2000 Stump Cutter	12/1/2000	\$9,500	10	\$9,500	\$9,500	\$0	\$0	Parks
2001 Kawasaki 3000 Mule	3/1/2001	\$6,949	10	\$6,949	\$6,949	\$0	\$0	Streets
1998 Vermer 1230 Brush Chipper (used)	8/4/2001	\$12,500	10	\$12,500	\$12,500	\$0	\$0	Parks
2002 Freightliner FL-70 Chassis Dump Truck	2/1/2002	\$43,234	10	\$43,234	\$41,772	\$1,462	\$0	Streets
2002 Jacobsen 9016 Rotary Mower	7/1/2002	\$47,818	5	\$47,818	\$47,818	\$0	\$0	Parks
2002 Exmark Mower	10/1/2002	\$10,299	5	\$10,299	\$10,299	\$0	\$0	Parks
EKS Air Compressor	10/17/2002	\$14,604	10	\$14,604	\$13,077	\$1,527	\$0	Fire
2002 RDS Spreader & Ice Control (Truck)	11/27/2002	\$22,011	7	\$22,011	\$22,011	\$0	\$0	PW
2003 Exmark Mower	5/14/2003	\$10,299	5	\$10,299	\$10,299	\$0	\$0	Parks
2003 Kawasaki 3000 Mule w/top	6/6/2003	\$6,470	10	\$6,030	\$5,383	\$647	\$440	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	\$52,912	\$0	\$0	Streets
2002 Mule 3000 Vin JK1AF0G152B5037373	11/12/2004	\$7,200	10	\$5,675	\$4,955	\$720	\$1,525	PW
2004 Mule 3010 Vin JK1AFCE15B537314	11/12/2004	\$7,200	10	\$5,675	\$4,955	\$720	\$1,525	Parks
2005 Ford F550 Cab/Small Dump Truck	12/7/2004	\$39,093	10	\$30,543	\$26,634	\$3,909	\$8,550	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	10/1/2005	\$29,264	5	\$29,264	\$29,264	\$0	\$0	PW
Honda Goldwing MotorCycle	2/1/2006	\$24,330	3	\$24,330	\$24,330	\$0	\$0	Police
2006 Ford Crown Vic	5/1/2006	\$17,997	3	\$17,997	\$17,997	\$0	\$0	Police
Pitney Bowes	11/2/2006	\$6,899	5	\$6,899	\$6,785	\$114	\$0	CS
2007 Ford Escape	1/1/2007	\$17,570	5	\$17,570	\$16,692	\$878	\$0	MC
2007 Ford Crown Vic	11/1/2006	\$21,130	3	\$21,130	\$21,130	\$0	\$0	Police
2007 Ford Crown Vic	11/1/2006	\$21,130	3	\$21,130	\$21,130	\$0	\$0	Police
2007 Ford Crown Vic	11/1/2006	\$21,130	3	\$21,130	\$21,130	\$0	\$0	Police
CID Vehicle	2/1/2007	\$17,927	3	\$17,927	\$17,927	\$0	\$0	Police
2007 Chevrolet Impala	2/1/2007	\$19,676	3	\$19,676	\$19,676	\$0	\$0	Police
2007 Chevrolet Impala	2/1/2007	\$19,376	3	\$19,376	\$19,376	\$0	\$0	Police
2008 Ford Crown Vic	4/30/2008	\$21,620	3	\$21,620	\$21,620	\$0	\$0	Police
2008 Ford Crown Vic	4/30/2008	\$21,620	3	\$21,620	\$21,620	\$0	\$0	Police
2008 Ford Crown Vic	4/30/2008	\$21,620	3	\$21,620	\$21,620	\$0	\$0	Police
2008 Ford Crown Vic	4/30/2008	\$21,620	3	\$21,620	\$21,620	\$0	\$0	Police
2008 Jacobsen HR9016 Mower	10/16/2008	\$66,465	7	\$28,485	\$9,495	\$18,990	\$37,980	Parks
2009 Chevrolet Impala	9/30/2008	\$21,520	5	\$17,287	\$13,055	\$4,232	\$4,233	Police
Vehicle Equipment	9/30/2008	\$31,132	5	\$25,011	\$18,888	\$6,123	\$6,121	Police
Computer Equipment	5/1/2008	\$6,380	3	\$6,380	\$6,380	\$0	\$0	IT
2009 Toyota Camry	1/31/2009	\$24,795	5	\$13,224	\$9,918	\$3,306	\$11,571	Police
2009 Toyota Camry	1/31/2009	\$24,795	5	\$13,224	\$9,918	\$3,306	\$11,571	Police
2009 Chevrolet Silverado P/U	3/1/2009	\$24,575	5	\$11,468	\$8,601	\$2,867	\$13,107	PW

**GENERAL FUND DEPRECIATION SCHEDULE
FOR THE FISCAL YEAR ENDING 9/30/2013**

Description	Purchase Date	Cost	Yrs Life	Accum Depreciation	Prior Depreciation	Current Depreciation	Balance	Dept
2010 Ford Crown Vic	2/23/2010	\$30,304	3	\$30,304	\$20,202	\$10,102	\$0	Police
2010 Ford Crown Vic	2/23/2010	\$30,304	3	\$30,304	\$20,202	\$10,102	\$0	Police
2010 Ford F450 with Box	4/9/2010	\$99,840	10	\$29,952	\$19,968	\$9,984	\$69,888	Fire
2008 Kawasaki ATV 650	12/10/2009	\$5,997	5	\$3,597	\$2,398	\$1,199	\$2,400	Police
2008 Kawasaki ATV 650	12/10/2009	\$5,997	5	\$3,597	\$2,398	\$1,199	\$2,400	Police
Honda Goldwing MotorCycle	8/6/2010	\$14,788	3	\$4,929	\$0	\$4,929	\$9,859	Police
2011 Dodge Dakota ExCab P/U	12/20/2010	\$18,996	5	\$7,598	\$3,799	\$3,799	\$11,398	Dev Srvs
2011 Dodge Dakota ExCab P/U	12/20/2010	\$18,996	5	\$7,598	\$3,799	\$3,799	\$11,398	Dev Srvs
2011 Ford F250 CrewCab Truck	2/4/2011	\$23,672	5	\$9,468	\$4,734	\$4,734	\$14,204	Streets
2011 Ford F250 Truck	2/4/2011	\$21,671	5	\$8,668	\$4,334	\$4,334	\$13,003	Parks
2011 Ford F250 Truck	2/4/2011	\$22,316	5	\$8,926	\$4,463	\$4,463	\$13,390	Streets
2011 Ford Crown Vic	4/29/2011	\$30,052	3	\$20,034	\$10,017	\$10,017	\$10,018	Police
2011 Ford Crown Vic	4/29/2011	\$30,052	3	\$20,034	\$10,017	\$10,017	\$10,018	Police
2011 Ford Crown Vic	4/29/2011	\$30,052	3	\$20,034	\$10,017	\$10,017	\$10,018	Police
2011 Ford Crown Vic	4/29/2011	\$30,052	3	\$20,034	\$10,017	\$10,017	\$10,018	Police
2011 Ford Crown Vic - Unmarked	4/29/2011	\$27,581	3	\$18,388	\$9,194	\$9,194	\$9,193	Police
2011 Ford Crown Vic	8/16/2011	\$31,573	3	\$10,524	\$0	\$10,524	\$21,049	Police
Virtual Server Project	9/30/2011	\$122,280	5	\$24,456	\$0	\$24,456	\$97,824	IT
Ambulance	9/30/2012	\$146,675	10	\$14,668	\$0	\$14,668	\$132,008	Fire
John Deere Tractor	4/18/2012	\$30,720	10	\$3,072	\$0	\$3,072	\$27,648	Parks
Crack Sealer	9/30/2012	\$52,461	10	\$5,246	\$0	\$5,246	\$47,215	Streets
Transfer to Asset Replacement Fund		\$1,694,288		\$1,074,719	\$860,045	\$214,674	\$619,570	
10% Surcharge						\$236,141		

**EDC DEPRECIATION SCHEDULE
FOR THE FISCAL YEAR ENDING 9/30/2013**

Description	Purch Date	Cost	Yrs Life	Accum Depreciation	Prior Depreciation	Current Depreciation	Balance	Dept
1998 Pierce Fire Truck	5/1/1998	\$269,763	20	\$203,440	\$189,952	\$13,488	\$66,323	Fire
1999 Suburban (Inspections)	9/1/1998	\$28,501	5	\$28,501	\$28,501	\$0	\$0	Fire
1999 Suburban (Command Post)	5/1/2001	\$22,844	5	\$22,844	\$22,844	\$0	\$0	Fire
2002 Kyarm Ladder Truck	10/18/2002	\$744,370	20	\$370,438	\$333,219	\$37,219	\$373,933	Fire
2003 Sabre Pumper	3/17/2003	\$266,593	20	\$138,622	\$125,292	\$13,330	\$127,971	Fire
2000 Ford Expedition	10/31/2003	\$21,000	5	\$21,000	\$21,000	\$0	\$0	NA
Transfer to Asset Replacement Fund		\$1,353,071		\$784,844	\$720,808	\$64,036	\$568,227	
10% Surcharge						\$70,440		

**STORM WATER UTILITY FUND DEPRECIATION SCHEDULE
FOR THE FISCAL YEAR ENDING 9/30/2013**

Description	Purch Date	Cost	Yrs Life	Accum Depreciation	Prior Depreciation	Current Depreciation	Balance	Dept
2002 Howard 30-60 Rotary Tiller	5/1/2002	\$5,318	5	\$5,318	\$5,318	\$0	\$0	Storm Water
2004 Exmark 72 Mower 500907	10/4/2004	\$9,524	3	\$9,524	\$9,524	\$0	\$0	Storm Water
2004 Vermer BC1800 XL Brush Chipper	11/9/2004	\$35,299	10	\$27,852	\$24,322	\$3,530	\$7,447	Storm Water
2004 Mule 3010 Vin JK1AFCE135B537313	11/12/2004	\$7,200	10	\$5,675	\$4,955	\$720	\$1,525	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	9/11/2008	\$11,119	5	\$8,896	\$6,672	\$2,224	\$2,223	Storm Water
2008 Exmark Mower	9/11/2008	\$11,119	5	\$8,896	\$6,672	\$2,224	\$2,223	Storm Water
2011 Vermeer 400TX Mini Skid Steer	1/21/2011	\$16,596	7	\$4,742	\$2,371	\$2,371	\$11,854	Storm Water
2011 Ford F250 Truck	2/4/2011	\$21,606	5	\$8,642	\$4,321	\$4,321	\$12,964	Storm Water
Street Sweeper	5/15/2012	\$219,947	10	\$21,995	\$0	\$21,995	\$197,952	Storm Water
Transfer to Asset Replacement Fund		\$359,458		\$123,270	\$85,885	\$37,385	\$236,188	
10% Surcharge						\$41,123		

**DEBT SERVICE FUND
APPROVED BUDGET
FISCAL YEAR 2012/2013**

Beginning Fund Balance October 1, 2012:		\$ 280,376			
Estimated Revenues:		1,949,123			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Debt Service	-	-	1,949,123	-	1,949,123
Total Expenditures	-	-	1,949,123	-	1,949,123
Net Revenues/Expenditures					<u>-</u>
Ending Fund Balance September 30, 2013:					<u>\$ 280,376</u>

**DEBT SERVICE FUND
APPROVED BUDGET
FISCAL YEAR 2011/2012
(AS AMENDED)**

Beginning Fund Balance October 1, 2011:		\$ 306,883			
Estimated Revenues:		1,965,648			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Debt Service	-	-	1,948,754	-	1,948,754
Total Expenditures	-	-	1,948,754	-	1,948,754
Net Revenues/Expenditures					<u>16,894</u>
Ending Fund Balance September 30, 2012:					<u>\$ 323,777</u>

City of Live Oak
Debt Service Fund
2012/2013 Approved Budget

	<u>Audited 2010/11 Actual</u>	<u>Current FY 2011/12</u>		<u>Approved Budget FY 2012/13</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
TAXES - AD VALORM					
310.110 Current AdValorem Tax Rev	801,947	796,000	796,000	782,855	(13,145)
TOTAL TAXES - AD VALORM	801,947	796,000	796,000	782,855	(13,145)
INTEREST & MISCELLANEOUS					
360.000 Interest Income	496	1,000	600	600	(400)
TOTAL INTEREST & MISCELLANEOUS	496	1,000	600	600	(400)
OTHER FINANCING SOURCES					
380.100 Other Sources	3,400,000	-	-	-	-
390.100 Transfers from General Fund	-	84,000	83,170	81,928	(2,072)
390.500 Transfers from EDC	776,093	887,703	829,193	885,945	(1,758)
390.600 Transfers from Util Op Fd	196,945	196,945	196,945	197,795	850
390.810 Transfers From Civic Center	69,095	-	-	-	-
TOTAL OTHER FINANCING SOURCES	4,442,133	1,168,648	1,109,308	1,165,668	(2,980)
TOTAL REVENUES	5,244,576	1,965,648	1,905,908	1,949,123	(16,525)
EXPENDITURES					
DEBT SERVICE					
690.690 Paying Agents Fees	-	4,000	1,500	4,000	-
690.900 Cost of Issuance	48,790	-	-	-	-
690.901 Payment of Escrow Agent	3,396,726	-	-	-	-
690.922 Principal - Ser 92 C O's	65,000	-	-	-	-
690.923 Interest - Ser 92 C O's	4,095	-	-	-	-
690.924 Principal - Fire Station Bds	215,000	-	-	-	-
690.925 Interest - Fire Station Bds	71,639	-	-	-	-
690.926 Principal - 2004 GO's	500,000	520,000	520,000	545,000	25,000
690.927 Interest - 2004 GOs	473,050	453,050	453,050	432,250	(20,800)
690.928 Principal - 2005 CO's	210,000	215,000	215,000	225,000	10,000
690.929 Interest - 2005 CO's	186,438	177,514	177,513	168,375	(9,139)
690.930 P&I -Water Rights	-	136,000	123,006	126,195	(9,805)
690.931 P&I - ER Radio System	-	84,000	83,170	81,928	(2,072)
690.932 Principal - 2010 Refunding	-	255,000	255,000	270,000	15,000
690.933 Interest - 2010 Refunding	-	104,190	104,176	96,375	(7,815)
TOTAL DEBT SERVICE	5,170,737	1,948,754	1,932,415	1,949,123	369
TOTAL 690-DEBT SERVICE	5,170,737	1,948,754	1,932,415	1,949,123	369
TOTAL EXPENDITURES	5,170,737	1,948,754	1,932,415	1,949,123	369

**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>
2012-13	355,062	355,061	1,235,000	1,945,123
2013-14	334,220	334,220	1,275,000	1,943,440
2014-15	312,466	312,465	1,325,000	1,949,931
2015-16	286,716	286,716	1,375,000	1,948,432
2016-17	259,789	259,788	1,300,000	1,819,576
2017-18	231,391	231,390	1,355,000	1,817,781
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>
TOTAL	<u>\$ 2,518,496</u>	<u>\$ 2,518,487</u>	<u>\$ 16,450,000</u>	<u>\$ 21,486,983</u>

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>
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>\$ 1,574,995</u>	<u>\$ 1,574,993</u>	<u>\$ 8,555,000</u>	<u>\$ 11,704,988</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>
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>\$ 643,813</u>	<u>\$ 643,813</u>	<u>\$ 3,795,000</u>	<u>\$ 5,082,626</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>
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>\$ 277,944</u>	<u>\$ 277,937</u>	<u>\$ 3,145,000</u>	<u>\$ 3,700,881</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.

**CITY OF LIVE OAK, TEXAS
TAX NOTES, SERIES 2012
ORIGINAL ISSUE \$ 1,155,000
DATED JANUARY 1, 2012 (0.85 - 1.95%)**

<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>
2012-13	\$ 6,561	\$ 6,561	\$ 195,000	\$ 208,123
2013-14	5,538	5,538	195,000	206,075
2014-15	4,368	4,368	200,000	208,735
2015-16	3,018	3,018	205,000	211,035
2016-17	1,480	1,480	80,000	82,960
2017-18	<u>780</u>	<u>780</u>	<u>80,000</u>	<u>81,560</u>
TOTAL	\$ <u>21,744</u>	\$ <u>21,744</u>	\$ <u>955,000</u>	\$ <u>998,488</u>

NOTE: The proceeds of this issue were applied toward the purchase of Water Rights and upgrades to The City of Live Oak Emergency Radio System. These bonds are supported partially by the Economic Development Corporation and partially by General Fund revenues. The EDC obligation runs through fiscal year 2015/16. The Funding split is as follows:

<u>Fiscal Year</u>	<u>EDC</u>	<u>General Fund</u>	<u>Total</u>
2012-13	\$ 126,195	\$ 81,928	\$ 208,123
2013-14	124,935	81,140	206,075
2014-15	123,495	85,240	208,735
2015-16	126,875	84,160	211,035
2016-17	-	82,960	82,960
2017-18	<u>-</u>	<u>81,560</u>	<u>81,560</u>
TOTAL	\$ <u>501,500</u>	\$ <u>496,988</u>	\$ <u>998,488</u>



**FORFEITURE FUND
APPROVED BUDGET
FISCAL YEAR 2012/2013**

Beginning Fund Balance October 1, 2012:		\$ 57,456			
Estimated Revenues:		10,150			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Police Department	-	-	7,500	40,000	47,500
Total Expenditures	-	-	7,500	40,000	47,500
Net Revenues/Expenditures					<u>(37,350)</u>
Ending Fund Balance September 30, 2013:					<u>\$ 20,106</u>

**FORFEITURE FUND
APPROVED BUDGET
FISCAL YEAR 2011/2012
(AS AMENDED)**

Beginning Fund Balance October 1, 2011:		\$ 63,085			
Estimated Revenues:		10,300			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & 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>\$ 23,620</u>

**City of Live Oak
Forfeiture Fund
2012/2013 Approved Budget**

	<u>Audited 2010/11 Actual</u>	<u>Current FY 2011/12</u>		<u>Approved Budget FY 2012/13</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
FINES & FORFEITURES					
352.000 Forfeitures - Federal	-	5,000	-	5,000	-
352.100 Forfeitures - State	<u>3,010</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>
TOTAL FINES & FORFEITURES	3,010	10,000	-	10,000	-
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue - Federal	141	250	60	100	(150)
360.100 Interest Revenue - State	9	50	10	50	-
370.900 Miscellaneous Revenue	<u>657</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL INTEREST & MISCELLANEOUS	807	300	70	150	(150)
TOTAL REVENUES	<u>3,817</u>	<u>10,300</u>	<u>70</u>	<u>10,150</u>	<u>(150)</u>

**City of Live Oak
Forfeiture Fund
2012/2013 Approved Budget**

	<u>Audited 2010/11 Actual</u>	<u>Current FY 2011/12</u>		<u>Approved Budget FY 2012/13</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
EXPENDITURES					
FEDERAL FORFEITURES					
SUPPLIES EXPENSES					
531.330 Minor Tools & Equipment	19,559	-	-	-	-
531.338 Operating Supplies	-	7,250	-	-	(7,250)
TOTAL SUPPLIES	19,559	7,250	-	-	(7,250)
OTHER SERVICES & CHARGES					
531.425 Conferences & Training	-	14,480	-	7,500	(6,980)
TOTAL OTHER SERVICES & CHARGES	-	14,480	-	7,500	(6,980)
CAPITAL OUTLAY					
531.582 Machinery & Equipment	8,478	-	-	25,000	25,000
531.583 Safety Equipment	-	28,035	5,699	-	(28,035)
531.586 Vehicles	-	-	-	-	-
531.587 Vehicle Equipment	-	-	-	-	-
531.595 Other Capital	-	-	-	15,000	15,000
TOTAL CAPITAL OUTLAY	8,478	28,035	5,699	40,000	11,965
TOTAL 531-FEDERAL FORFEITURES	<u>28,037</u>	<u>49,765</u>	<u>5,699</u>	<u>47,500</u>	<u>(2,265)</u>
STATE FORFEITURES					
CAPITAL OUTLAY					
532.583 Safety Equipment	-	-	-	-	-
532.587 Vehicle Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL 532-STATE FORFEITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>28,037</u>	<u>49,765</u>	<u>5,699</u>	<u>47,500</u>	<u>(2,265)</u>

**City of Live Oak
Forfeiture Fund
Capital Requests
2012/2013 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Police Department			
11-531.582	Machinery & Equipment		
	Computer Forensics Equipment	\$ 20,000	
	Tactical/MERT Support Vehicle	<u>5,000</u>	25,000
11-531.595	Other Capital		
	K-9 Program (Cannine, equipment, training, food and vet)		<u>15,000</u>
	Total Forfeiture Fund Requests		<u><u>\$ 40,000</u></u>

**FEDERAL/STATE GRANTS FUND
APPROVED BUDGET
FISCAL YEAR 2012/2013**

Beginning Fund Balance October 1, 2012:		\$ -			
Estimated Revenues:		42,833			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Construction Costs	-	-	-	42,833	42,833
Total Expenditures	-	-	-	42,833	42,833
Net Revenues/Expenditures					-
Ending Fund Balance September 30, 2013:					\$ -

**FEDERAL/STATE GRANTS FUND
APPROVED BUDGET
FISCAL YEAR 2011/2012
(AS AMENDED)**

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

**City of Live Oak
Federal/State Grant Fund
2012/2013 Approved Budget**

	<u>Audited 2010/11 Actual</u>	<u>Current FY 2011/12</u>		<u>Approved Budget FY 2012/13</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
GRANTS & INTER-GOVT ALLOCATION					
330.230 Bexar CDBG Grant Money	2,968	-	22,032	29,983	29,983
340.100 JAG Funding ARRA	-	-	-	-	-
TOTAL GRANTS & INTER-GOVT.	2,968	-	22,032	29,983	29,983
INTEREST & MISCELLANEOUS					
370.900 Miscellaneous Revenue	727	-	-	-	-
TOTAL INTEREST & MISC.	727	-	-	-	-
INTER-FUND REVENUES					
383.100 Grant Match	-	-	-	12,850	12,850
TOTAL INTER-FUND REVENUES	-	-	-	12,850	12,850
TOTAL REVENUES	<u>3,695</u>	<u>-</u>	<u>22,032</u>	<u>42,833</u>	<u>42,833</u>
EXPENDITURES					
CAPITAL OUTLAY					
530.595 Other Capital	991	-	-	-	-
TOTAL CAPITAL EXPENDITURES	991	-	-	-	-
CONSTRUCTION EXPENSE					
OTHER SERVICES & CHARGES					
691.400 Professional Fees	2,968	-	232	-	-
691.500 CDBG Construction Costs- ADA	-	-	21,800	42,833	-
TOTAL CONSTRUCTION	2,968	-	22,032	42,833	-
TOTAL EXPENDITURES	<u>3,959</u>	<u>-</u>	<u>22,032</u>	<u>42,833</u>	<u>-</u>

**CHILD SAFETY FUND
APPROVED BUDGET
FISCAL YEAR 2012/2013**

Beginning Fund Balance October 1, 2012:		\$ 39,112			
Estimated Revenues:		12,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & 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, 2013:					<u>\$ 39,112</u>

**CHILD SAFETY FUND
APPROVED BUDGET
FISCAL YEAR 2011/2012
(AS AMENDED)**

Beginning Fund Balance October 1, 2011:		\$ 36,817			
Estimated Revenues:		12,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & 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>\$ 36,817</u>

**City of Live Oak
Child Safety Fund
2012/2013 Approved Budget**

	<u>Audited 2010/11 Actual</u>	<u>Current FY 2011/12</u>		<u>Approved Budget FY 2012/13</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
GRANTS & INTER-GOVT ALLOCATION					
339.400 Child Safety Fund Allocation	13,992	12,000	11,750	12,000	-
TOTAL GRANTS & INTER-GOVT.	13,992	12,000	11,750	12,000	-
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	39	-	45	-	-
TOTAL INTEREST & MISCELLANEOUS	39	-	45	-	-
TOTAL REVENUES	14,031	12,000	11,795	12,000	-

**City of Live Oak
Child Safety Fund
2012/2013 Approved Budget**

	<u>Audited 2010/11 Actual</u>	<u>Current FY 2011/12</u>		<u>Approved Budget FY 2012/13</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
EXPENDITURES					
POLICE DEPARTMENT					
SUPPLIES EXPENSES					
530.337 Public Education Supplies	3,725	3,500	3,500	3,500	-
TOTAL SUPPLIES EXPENSES	3,725	3,500	3,500	3,500	-
TOTAL 530-POLICE DEPARTMENT	3,725	3,500	3,500	3,500	-
FIRE & INSPECTIONS					
SUPPLIES EXPENSES					
540.337 Public Education Supplies	2,499	2,500	2,500	2,500	-
TOTAL SUPPLIES EXPENSES	2,499	2,500	2,500	2,500	-
TOTAL 540-FIRE & INSPECTIONS DE	2,499	2,500	2,500	2,500	-
PUBLIC WORKS GENERAL					
SUPPLIES EXPENSES					
560.337 Public Education Supplies	1,678	3,000	2,100	3,000	-
560.342 Bite Prevention Week	1,691	2,300	1,200	2,300	-
560.343 Kids Programs	-	700	200	700	-
TOTAL SUPPLIES EXPENSES	3,369	6,000	3,500	6,000	-
TOTAL 560-PUBLIC WORKS GENERAL	3,369	6,000	3,500	6,000	-
TOTAL EXPENDITURES	9,592	12,000	9,500	12,000	-



**COURT TECHNOLOGY FUND
APPROVED BUDGET
FISCAL YEAR 2012/2013**

Beginning Fund Balance October 1, 2012:		\$ 112,972			
Estimated Revenues:		12,250			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Capital Costs	-	-	5,500	26,500	32,000
Total Expenditures	-	-	5,500	26,500	32,000
Net Revenues/Expenditures					(19,750)
Ending Fund Balance September 30, 2013:					<u>\$ 93,222</u>

**COURT TECHNOLOGY FUND
APPROVED BUDGET
FISCAL YEAR 2011/2012
(AS AMENDED)**

Beginning Fund Balance October 1, 2011:		\$ 107,922			
Estimated Revenues:		12,500			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Construction 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>\$ 96,722</u>

**City of Live Oak
Court Technology Fund
2012/2013 Approved Budget**

	<u>Audited 2010/11 Actual</u>	<u>Current FY 2011/12 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Approved Budget FY 2012/13</u>	<u>Budget Increase/ (Decrease)</u>
REVENUES					
FINES & FORFEITURES					
350.200 Court Technology Fund	9,541	12,000	9,100	12,000	-
TOTAL FINES & FORFEITURES	9,541	12,000	9,100	12,000	-
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	143	500	110	250	(250)
TOTAL INTEREST & MISC	143	500	110	250	(250)
TOTAL REVENUES	9,683	12,500	9,210	12,250	(250)
EXPENDITURES					
MUNICIPAL COURT					
OTHER SERVICES & CHARGES					
430.416 Telephone	-	-	-	500	500
430.445 Maintenance Contracts	2,421	3,700	4,160	5,000	1,300
TOTAL OTHER SERVICES & CHARGES	2,421	3,700	4,160	5,500	1,800
CAPITAL OUTLAY					
430.579 Computer Equipment	12,999	20,000	-	26,500	6,500
TOTAL CAPITAL OUTLAY	12,999	20,000	-	26,500	6,500
TOTAL 430-MUNICIPAL COURT	15,420	23,700	4,160	32,000	8,300
TOTAL EXPENDITURES	15,420	23,700	4,160	32,000	8,300

**COURT SECURITY FUND
APPROVED BUDGET
FISCAL YEAR 2012/2013**

Beginning Fund Balance October 1, 2012:		\$ 40,069			
Estimated Revenues:		10,100			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & 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, 2013:					<u>\$ 30,109</u>

**COURT SECURITY FUND
APPROVED BUDGET
FISCAL YEAR 2011/2012
(AS AMENDED)**

Beginning Fund Balance October 1, 2011:		\$ 44,114			
Estimated Revenues:		10,100			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & 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>\$ 34,154</u>

**City of Live Oak
Court Security Fund
2012/2013 Approved Budget**

	<u>Audited 2010/11 Actual</u>	<u>Current FY 2011/12</u>		<u>Approved Budget FY 2012/13</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
FINES & FORFEITURES					
350.300 Court Security	7,159	10,000	6,800	10,000	-
TOTAL FINES & FORFEITURES	7,159	10,000	6,800	10,000	-
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	51	100	55	100	-
TOTAL INTEREST & MISC	51	100	55	100	-
TOTAL REVENUES	<u>7,210</u>	<u>10,100</u>	<u>6,855</u>	<u>10,100</u>	<u>-</u>
EXPENDITURES					
MUNICIPAL COURT					
PERSONNEL SERVICES					
430.101 Bailiffs	3,905	12,000	7,500	12,000	-
430.200 F.I.C.A. Taxes	277	920	600	920	-
430.230 Retirement	663	2,040	1,300	2,040	-
430.240 Workers Compensation	-	100	-	100	-
TOTAL PERSONNEL SERVICES	4,845	15,060	9,400	15,060	-
CAPITAL OUTLAY					
430.578 Court Security System	-	5,000	1,500	5,000	-
TOTAL CAPITAL OUTLAY	-	5,000	1,500	5,000	-
TOTAL 430-MUNICIPAL COURT	<u>4,845</u>	<u>20,060</u>	<u>10,900</u>	<u>20,060</u>	<u>-</u>
TOTAL EXPENDITURES	<u>4,845</u>	<u>20,060</u>	<u>10,900</u>	<u>20,060</u>	<u>-</u>

**CIVIC CENTER
APPROVED BUDGET
FISCAL YEAR 2012/2013**

Beginning Fund Balance October 1, 2012:		\$ 335,756			
Estimated Revenues:		506,500			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Administration	207,950	2,500	77,550	19,000	307,000
Operations	<u>86,790</u>	<u>14,000</u>	<u>119,000</u>	<u>78,600</u>	<u>298,390</u>
Total Expenditures	<u>294,740</u>	<u>16,500</u>	<u>196,550</u>	<u>97,600</u>	<u>605,390</u>
Net Revenues/Expenditures					<u>(98,890)</u>
Ending Fund Balance September 30, 2013:					<u>\$ 236,866</u>

**CIVIC CENTER
APPROVED BUDGET
FISCAL YEAR 2011/2012
(AS AMENDED)**

Beginning Fund Balance October 1, 2011:		\$ 333,118			
Estimated Revenues:		501,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & 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>\$ 242,388</u>

**City of Live Oak
Civic Center Fund
2012/2013 Approved Budget**

	<u>Audited 2010/11 Actual</u>	<u>Current FY 2011/12</u>		<u>Approved Budget FY 2012/13</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
OCCUPANCY TAX					
318.500 Occupancy Tax Revenue	166,460	185,000	190,000	190,000	5,000
TOTAL OCCUPANCY TAX	166,460	185,000	190,000	190,000	5,000
SERVICE USE FEES					
342.100 Cvc Cntr Security Fees	16,190	16,000	13,000	16,500	500
347.400 Commissions/Concess'n etc	12,199	8,000	8,500	8,000	-
347.490 Miscellaneous Commissions	111	1,000	500	1,000	-
347.500 Civic Center Rentals	276,896	250,000	250,000	250,000	-
347.550 Furniture & Eqpt Rentals	27,432	40,000	30,000	40,000	-
TOTAL SERVICE USE FEES	332,828	315,000	302,000	315,500	500
INTEREST & MISCELLANEOUS					
360.000 Interest Income	475	1,000	500	1,000	-
TOTAL INTEREST & MISCELLANEOUS	475	1,000	500	1,000	-
TOTAL REVENUES	<u>499,763</u>	<u>501,000</u>	<u>492,500</u>	<u>506,500</u>	<u>5,500</u>

**City of Live Oak
Civic Center Fund
2012/2013 Approved Budget**

	<u>Audited 2010/11 Actual</u>	<u>Current FY 2011/12</u>		<u>Approved Budget FY 2012/13</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
EXPENDITURES					
ADMINISTRATION DEPARTMENT					
PERSONNEL SERVICES					
400.100 Salaries	140,481	140,600	142,000	152,000	11,400
400.199 Overtime - Promo/Admin	2,725	3,100	2,500	3,100	-
400.200 F.I.C.A. Taxes	10,156	11,000	11,000	12,000	1,000
400.210 Group Insurance	17,049	17,100	16,500	16,500	(600)
400.230 Retirement	22,359	24,650	23,000	24,000	(650)
400.240 Workers Comp Insurance	331	350	321	350	-
TOTAL PERSONNEL SERVICES	193,101	196,800	195,321	207,950	11,150
SUPPLIES EXPENSES					
400.310 Office Supplies	1,782	2,200	1,900	2,200	-
400.320 Postage	220	300	150	300	-
TOTAL SUPPLIES EXPENSES	2,002	2,500	2,050	2,500	-
OTHER SERVICES & CHARGES					
400.400 Professional Fees	2,000	2,000	1,200	2,000	-
400.408 Personnel Testing & Qual	-	250	-	250	-
400.415 Telephone	14,267	12,500	11,640	12,500	-
400.425 Conferences & Training	-	2,000	-	2,000	-
400.430 Advertising	32,346	35,000	31,500	35,000	-
400.431 Promotional Events	2,450	4,000	3,500	4,000	-
400.432 Community/Sponsorships	3,250	4,000	3,500	4,000	-
400.435 Promotional Items	10,120	9,000	8,500	9,000	-
400.470 Equipment Rentals	723	1,200	500	1,200	-
400.475 Property & Liability Ins	6,100	6,100	4,550	6,100	-
400.485 Dues & Publications	1,068	1,500	1,500	1,500	-
TOTAL OTHER SERVICES & CHARGES	72,324	77,550	66,390	77,550	-
CAPITAL OUTLAY					
400.579 Computer Equipment	38	-	-	2,000	2,000
400.580 Equipment & Furnishings	8,005	17,000	5,000	17,000	-
TOTAL CAPITAL OUTLAY	8,043	17,000	5,000	19,000	2,000
TOTAL 400-ADMINISTRATION DEPART	<u>275,470</u>	<u>293,850</u>	<u>268,761</u>	<u>307,000</u>	<u>13,150</u>

**City of Live Oak
Civic Center Fund
2012/2013 Approved Budget**

	Audited	Current FY 2011/12		Approved	Budget
	2010/11 Actual	Amended Budget	Projected End-of-Year	Budget FY 2012/13	Increase/ (Decrease)
POLICE DEPARTMENT - SECURITY					
PERSONNEL SERVICES					
530.100 Salaries - Security	17,968	20,000	15,000	20,000	-
530.200 F.I.C.A. Taxes - Security	1,316	1,530	1,200	1,530	-
530.230 Retirement - Security	3,069	3,200	2,600	3,500	300
TOTAL PERSONNEL SERVICES	22,354	24,730	18,800	25,030	300
TOTAL 530-POLICE DEPARTMENT	22,354	24,730	18,800	25,030	300
PUBLIC WORKS GENERAL					
PERSONNEL SERVICES					
560.100 Salaries	38,520	39,500	39,500	41,100	1,600
560.199 Overtime - Bldg Maint	1,540	2,000	1,750	2,000	-
560.200 F.I.C.A. Taxes	2,911	3,250	3,200	3,400	150
560.210 Group Insurance	6,227	6,250	5,900	6,250	-
560.230 Retirement	6,823	7,350	7,100	7,750	400
560.240 Workers Comp Insurance	1,199	1,200	1,101	1,260	60
TOTAL PERSONNEL SERVICES	57,219	59,550	58,551	61,760	2,210
SUPPLIES EXPENSES					
560.336 Janitorial Supplies	10,138	10,000	6,000	10,000	-
560.357 Construction & Maint Sup	2,289	4,000	3,500	4,000	-
TOTAL SUPPLIES EXPENSES	12,427	14,000	9,500	14,000	-
OTHER SERVICES & CHARGES					
560.440 Utilities	52,183	51,000	42,000	51,000	-
560.445 Contract Maintenance	12,017	12,000	12,000	12,000	-
560.451 Fuel & Lubricants	1,439	5,000	2,250	5,000	-
560.454 Janitorial Service	27,923	25,000	23,000	25,000	-
560.470 Equipment Rentals	-	1,000	-	1,000	-
560.569 Landscaping	-	3,000	3,000	3,000	-
560.530 Building Repairs & Services	16,664	22,000	10,000	22,000	-
TOTAL OTHER SERVICES & CHARGES	110,226	119,000	92,250	119,000	-
CAPITAL OUTLAY					
560.520 Building Improvements	8,650	67,000	30,000	65,000	(2,000)
560.550 Parking Improvements	-	2,600	2,000	2,600	-
560.572 Bldg. Maintenance Eqpt.	-	11,000	10,000	11,000	-
TOTAL CAPITAL OUTLAY	8,650	80,600	42,000	78,600	(2,000)
TOTAL 560-PUBLIC WORKS GENERAL	188,522	273,150	202,301	273,360	210

**City of Live Oak
Civic Center Fund
2012/2013 Approved Budget**

	<u>Audited 2010/11 Actual</u>	<u>Current FY 2011/12</u>		<u>Approved Budget FY 2012/13</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
OTHER FINANCING USES					
OPERATING TRANSFERS OUT					
700.040 Transfer To Debt Service	<u>69,095</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OPERATING TRANSFERS OUT	<u>69,095</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL 700-OTHER FINANCING USES	<u>69,095</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>555,441</u>	<u>591,730</u>	<u>489,862</u>	<u>605,390</u>	<u>13,660</u>

Civic Center -Hotel Occupancy Tax Fund

Positions	Pay Grade	FY 2012	FY 2013
Civic Center Director	II	1.0	1.0
Events Coordinator	108	1.5	1.5
Building Maintenance	104	1.0	1.0
		<u>3.5</u>	<u>3.5</u>

**City of Live Oak
Civic Center (HOT Tax) Fund
Capital Requests
2012/2013 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Civic Center			
81-400.579	Computer Equipment Replace 1 PC		\$ 2,000
81-400.580	Equipment & Furnishings Replacement for tables, chairs and other furnishings		17,000
81-560.520	Building Improvements Parking Lot Rehabilitation Add 2 Parking Lot Light Patio Interior Rehabilitation	\$ 25,000 25,000 <u>15,000</u>	65,000
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 five 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 2010 – 2011 (these are the audited numbers) of the Hotel/Motel Occupancy tax was \$166,460.

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 \$23,804 on these types of programs in FY 2010-2011.

For FY 2010-2011 (using internal accounting figures) the City expended the following amounts:

Media Advertising	\$32,346
Promotional Events	\$ 2,450
Community/Sponsorships	\$ 3,250
Promotional Items	<u>\$10,120</u>
Total	\$48,166

Accordingly, the City expended 28.9% of the Hotel/Motel Occupancy tax collected on promotional and marketing activities which is over 202% more than what is required by State law.

In addition, the approved budget for FY 2012-2013 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.

**EMERGENCY RADIO SYSTEM FUND
APPROVED BUDGET
FISCAL YEAR 2012/2013**

Beginning Fund Balance October 1, 2012:		\$ 161,963			
Estimated Revenues:		72,325			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Emergency Radio System Costs	<u>96,950</u>	<u>1,770</u>	<u>10,750</u>	<u>23,800</u>	<u>133,270</u>
Total Expenditures	<u>96,950</u>	<u>1,770</u>	<u>10,750</u>	<u>23,800</u>	<u>133,270</u>
Net Revenues/Expenditures					<u>(60,945)</u>
Ending Fund Balance September 30, 2013:					<u>\$ 101,018</u>

**EMERGENCY RADIO SYSTEM FUND
APPROVED BUDGET
FISCAL YEAR 2011/2012
(AS AMENDED)**

Beginning Fund Balance October 1, 2011:		\$ 360,777			
Estimated Revenues:		741,950			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & 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>\$ 85,917</u>

City of Live Oak
Emergency Radio System Fund
2012/2013 Proposed Budget

	<u>Audited</u> <u>2010/11</u> <u>Actual</u>	<u>Current FY 2011/12</u>		<u>Approved</u> <u>Budget</u> <u>FY 2012/13</u>	<u>Budget</u> <u>Increase/</u> <u>(Decrease)</u>
		<u>Amended</u> <u>Budget</u>	<u>Projected</u> <u>End-of-Year</u>		
REVENUES					
GRANTS & INTER-GOVT ALLOCATION					
340.000 Grant Funding	-	153,000	153,000	-	(153,000)
TOTAL GRANTS & INTER-GOVT.	-	153,000	153,000	-	(153,000)
SERVICE USE FEES					
347.500 Rentals and Leases	106,965	63,900	86,424	23,800	(40,100)
TOTAL SERVICE USE FEES	106,965	63,900	86,424	23,800	(40,100)
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	116	50	200	50	-
TOTAL INTEREST & MISC	116	50	200	50	-
BONDS/DEBT PROCEEDS					
385.000 Debt Proceeds	-	525,000	527,470	-	(525,000)
TOTAL BOND/DEBT PROCEEDS	-	525,000	527,470	-	(525,000)
INTER-FUND REVENUES					
390.xxx Transfer from General Fund	-	-	-	48,475	48,475
TOTAL INTER-FUND REV	-	-	-	48,475	48,475
TOTAL REVENUES	107,081	741,950	767,094	72,325	(669,625)

City of Live Oak
Emergency Radio System Fund
2012/2013 Proposed Budget

	<u>Audited</u> 2010/11 Actual	<u>Current FY 2011/12</u>		<u>Approved</u> Budget FY 2012/13	<u>Budget</u> Increase/ (Decrease)
		<u>Amended</u> Budget	<u>Projected</u> End-of-Year		
EXPENDITURES					
EMERGENCY RADIO SYSTEM					
PERSONNEL SERVICES					
537.100 Salaries	24,026	50,400	33,594	69,000	18,600
537.200 F.I.C.A. Taxes	1,754	3,860	2,439	5,300	1,440
537.210 Group Insurance	3,944	8,000	4,186	10,300	2,300
537.230 Retirement	4,159	8,680	5,789	12,150	3,470
537.240 Workers Compensation	362	150	138	200	50
TOTAL PERSONNEL SERVICES	<u>34,245</u>	<u>71,090</u>	<u>46,146</u>	<u>96,950</u>	<u>25,860</u>
SUPPLIES EXPENSES					
537.301 Uniform Purchases	-	270	180	270	-
537.310 Office Supplies	320	500	93	500	-
537.330 Minor Tools & Equipment	(0)	1,000	139	1,000	-
TOTAL SUPPLIES EXPENSES	<u>320</u>	<u>1,770</u>	<u>412</u>	<u>1,770</u>	<u>-</u>
OTHER SERVICES & CHARGES					
537.400 Professional Fees	-	-	10,000	-	-
537.425 Conferences & Training	2,574	3,500	1,388	3,500	-
537.470 Equipment Rental	-	2,000	-	6,000	4,000
537.480 Contingencies	-	250	10	1,000	750
537.485 Dues and Publications	-	200	176	250	50
TOTAL OTHER SERVICES & CHARGES	<u>2,574</u>	<u>5,950</u>	<u>11,574</u>	<u>10,750</u>	<u>4,800</u>
CAPITAL OUTLAY					
537.574 Communication Equipment	-	938,000	907,776	23,800	(914,200)
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>938,000</u>	<u>907,776</u>	<u>23,800</u>	<u>(914,200)</u>
TOTAL 537-EMERGENCY RADIO SYSTEM	<u>37,139</u>	<u>1,016,810</u>	<u>965,908</u>	<u>133,270</u>	<u>(883,540)</u>
TOTAL EXPENDITURES	<u>37,139</u>	<u>1,016,810</u>	<u>965,908</u>	<u>133,270</u>	<u>(883,540)</u>

Emergency Radio System

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2012</u>	<u>FY 2013</u>
Communications Manager	II	0.0	1.0
Radio Systems Manager	114	1.0	0.0
		1.0	1.0

**City of Live Oak
 Emergency Radio System Fund
 Capital Requests
 2012/2013 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Emergency Radio System Fund			
17-537.574	Communication Equipment		
	(20) Portable Radios for Public Works @ \$1,100 ea	\$ 22,000	
	(1) Base Station	<u>1,800</u>	<u>23,800</u>
	 Total Emergency Radio System Fund Requests		 <u>\$ 23,800</u>



**PEG FUND
APPROVED BUDGET
FISCAL YEAR 2012/2013**

Beginning Fund Balance October 1, 2012:		\$ 34,421			
Estimated Revenues:		27,500			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Other Services & Charges	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Net Revenues/Expenditures					<u>27,500</u>
Ending Fund Balance September 30, 2013:					<u><u>\$ 61,921</u></u>

**PEG FUND
APPROVED BUDGET
FISCAL YEAR 2011/2012
(AS AMENDED)**

Beginning Fund Balance October 1, 2011:		\$ 6,921			
Estimated Revenues:		-			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Construction Costs	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Net Revenues/Expenditures					<u>-</u>
Ending Fund Balance September 30, 2012:					<u><u>\$ 6,921.00</u></u>

**City of Live Oak
PEG Fund
2012/2013 Approved Budget**

	<u>Audited 2010/11 Actual</u>	<u>Current FY 2011/12</u>		<u>Approved Budget FY 2012/13</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
FRANCHISE FEES					
313.000 PEG Revenue	6,921	-	27,500	27,500	27,500
TOTAL FRANCHISE FEES	6,921	-	27,500	27,500	27,500
TOTAL REVENUES	<u>6,921</u>	<u>-</u>	<u>27,500</u>	<u>27,500</u>	<u>27,500</u>

**CAPITAL PROJECTS FUND
APPROVED BUDGET
FISCAL YEAR 2012/2013**

Beginning Fund Balance October 1, 2012:		\$ 215,856			
Less Committed for Specific Purpose:		(160,000)			
Estimated Revenues:		298,166			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Capital Costs	-	-	-	307,000	307,000
Total Expenditures	-	-	-	307,000	307,000
Net Revenues/Expenditures					<u>(8,834)</u>
Ending Fund Balance September 30, 2013:					<u>\$ 47,022</u>

**CAPITAL PROJECTS FUND
APPROVED BUDGET
FISCAL YEAR 2011/2012
(AS AMENDED)**

Beginning Fund Balance October 1, 2011:		\$ 125,282			
Estimated Revenues:		-			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Capital Costs	-	-	-	125,282	125,282
Total Expenditures	-	-	-	125,282	125,282
Net Revenues/Expenditures					<u>(125,282)</u>
Ending Fund Balance September 30, 2012:					<u>\$ -</u>

**City of Live Oak
Capital Projects Fund
2012/2013 Approved Budget**

	<u>Audited 2010/11 Actual</u>	<u>Current FY 2011/12</u>		<u>Approved Budget FY 2012/13</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	40	-	74	-	-
335.001 JISD Reimbursement	<u>90,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL INTEREST & MISC	90,040	-	74	-	-
OTHER FINANCING SOURCES					
384.300 Transfer from General Fund	<u>-</u>	<u>-</u>	<u>139,388</u>	<u>298,166</u>	<u>298,166</u>
TOTAL OTHER FINANCING USES	-	-	139,388	298,166	298,166
TOTAL REVENUES	<u>90,040</u>	<u>-</u>	<u>139,462</u>	<u>298,166</u>	<u>298,166</u>
EXPENDITURES					
CONSTRUCTION EXPENSE					
560.500 Construction Costs	302,801	-	-	267,000	267,000
692.500 Construction Costs - Streets	<u>-</u>	<u>-</u>	<u>48,888</u>	<u>-</u>	<u>-</u>
TOTAL CONSTRUCTION	302,801	-	48,888	267,000	267,000
CAPITAL OUTLAY					
691.530 Buildings & Structures	<u>-</u>	<u>125,282</u>	<u>-</u>	<u>40,000</u>	<u>(85,282)</u>
TOTAL CAPITAL OUTLAY	-	125,282	-	40,000	(85,282)
TOTAL EXPENDITURES	<u>302,801</u>	<u>125,282</u>	<u>48,888</u>	<u>307,000</u>	<u>181,718</u>

**City of Live Oak
Capital Projects Fund
Project Requests
2012/2013 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Capital Projects			
46-692.500	Streets Improvement Commitment of Funds for MPO Grant Match-Lookout Rd		<u>\$ 160,000</u>
Capital Projects			
46-560.500	Construction		
	Walking Trails in Main City Park	\$ 70,000	
	Sidewalk along Shin Oak	22,000	
	Replace pool liner, replaster surface and raise depth	90,000	
	Re-route Park Drive	50,000	
	Pavers/stamped concrete in Toepperwein median	<u>35,000</u>	<u>\$ 267,000</u>
Capital Outlay			
46-691.530	Machinery & Equipment		
	Telephone replacement project		<u>40,000</u>
	Total Capital Projects Fund Requests		<u><u>\$ 307,000</u></u>



**WOODCREST PARK FUND
APPROVED BUDGET
FISCAL YEAR 2012/2013**

Beginning Fund Balance October 1, 2012:		\$ 105,414			
Estimated Revenues:		50			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Other Services & Charges	-	-	-	105,464	105,464
Total Expenditures	-	-	-	105,464	105,464
Net Revenues/Expenditures					<u>(105,414)</u>
Ending Fund Balance September 30, 2013:					<u>\$ -</u>

**WOODCREST PARK FUND
APPROVED BUDGET
FISCAL YEAR 2011/2012
(AS AMENDED)**

Beginning Fund Balance October 1, 2011:		\$ 115,545			
Estimated Revenues:		50			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Construction Costs	-	-	-	115,595	115,595
Total Expenditures	-	-	-	115,595	115,595
Net Revenues/Expenditures					<u>(115,545)</u>
Ending Fund Balance September 30, 2012:					<u>\$ -</u>

**City of Live Oak
Woodcrest Park Fund
2012/2013 Approved Budget**

	<u>Audited 2010/11 Actual</u>	<u>Current FY 2011/12</u>		<u>Approved Budget FY 2012/13</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	74	50	75	50	-
367.230 Trails Grant	-	-	-	-	-
TOTAL INTEREST & MISC	<u>74</u>	<u>50</u>	<u>75</u>	<u>50</u>	<u>-</u>
TOTAL REVENUES	<u>74</u>	<u>50</u>	<u>75</u>	<u>50</u>	<u>-</u>
EXPENDITURES					
WOODCREST PARK CONSTRUCTION					
OTHER SERVICES & CHARGES					
695.500 Construction Costs	17,282	115,595	10,206	105,464	(10,131)
TOTAL OTHER SERVICES & CHARGES	<u>17,282</u>	<u>115,595</u>	<u>10,206</u>	<u>105,464</u>	<u>(10,131)</u>
TOTAL 695-WOODCREST PK - DONAT	<u>17,282</u>	<u>115,595</u>	<u>10,206</u>	<u>105,464</u>	<u>(10,131)</u>
TOTAL EXPENDITURES	<u>17,282</u>	<u>115,595</u>	<u>10,206</u>	<u>105,464</u>	<u>(10,131)</u>

**2004 G.O. BOND FUND
APPROVED BUDGET
FISCAL YEAR 2012/2013**

Beginning Fund Balance October 1, 2012:	\$	-			
Estimated Revenues:		-			
Approved Expenditures:					
	Personnel	Other			
	Services	Services			
	Supplies	& Charges			
	Capital	Total			
	Outlay	Expenditures			
<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>& Charges</u>	<u>Outlay</u>	<u>Expenditures</u>
Administration	-	-	-	-	-
Street Improvements	-	-	-	-	-
Sewer Improvements	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Net Revenues/Expenditures					-
Ending Fund Balance September 30, 2013:	\$	-			

**2004 G.O. BOND FUND
APPROVED BUDGET
FISCAL YEAR 2011/2012
(AS AMENDED)**

Beginning Fund Balance October 1, 2011:	\$	145,201			
Estimated Revenues:		200			
Approved Expenditures:					
	Personnel	Other			
	Services	Services			
	Supplies	& Charges			
	Capital	Total			
	Outlay	Expenditures			
<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>& Charges</u>	<u>Outlay</u>	<u>Expenditures</u>
Administration	-	-	5,000	-	5,000
Street Improvements	-	-	-	81,550	81,550
Sewer Improvements	-	-	-	58,851	58,851
Total Expenditures	-	-	5,000	140,401	145,401
Net Revenues/Expenditures					(145,201)
Ending Fund Balance September 30, 2012:	\$	-			

City of Live Oak
2004 General Obligations Bond Fund
2012/2013 Approved Budget

	<u>Audited 2010/11 Actual</u>	<u>Current FY 2011/12</u>		<u>Approved Budget FY 2012/13</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	391	200	57	-	(200)
TOTAL INTEREST & MISCELLANEOUS	391	200	57	-	(200)
TOTAL REVENUES	391	200	57	-	(200)
EXPENDITURES					
ADMINISTRATION					
OTHER SERVICES & CHARGES					
400.400 Professional Fees	-	5,000	-	-	(5,000)
TOTAL OTHER SERVICES & CHARGES	-	5,000	-	-	(5,000)
TOTAL 400-ADMINISTRATION	-	5,000	-	-	(5,000)
STREET IMPROVEMENTS					
OTHER SERVICES & CHARGES					
692.400 Engineering Fees	13,846	5,000	688	-	(5,000)
692.500 Construction Costs	1,255	76,550	144,570	-	(76,550)
TOTAL OTHER SERVICES & CHARGES	15,101	81,550	145,258	-	(81,550)
TOTAL 692-STREET IMPROVEMENTS	15,101	81,550	145,258	-	(81,550)
SEWER IMPROVEMENTS					
OTHER SERVICES & CHARGES					
693.400 Engineering Fees	28,654	5,000	-	-	(5,000)
693.500 Construction Costs	80,841	53,851	-	-	(53,851)
TOTAL OTHER SERVICES & CHARGES	109,495	58,851	-	-	(58,851)
TOTAL 693-SEWER IMPROVEMENTS	109,495	58,851	-	-	(58,851)
TOTAL EXPENDITURES	124,596	145,401	145,258	-	(145,401)

**2005 C.O. BOND FUND
APPROVED BUDGET
FISCAL YEAR 2012/2013**

Beginning Fund Balance October 1, 2012:		\$ 70,114			
Estimated Revenues:		50			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Administration	-	-	-	-	-
City Hall	-	-	-	70,164	70,164
Total Expenditures	-	-	-	70,164	70,164
Net Revenues/Expenditures					<u>(70,114)</u>
Ending Fund Balance September 30, 2013:					<u>\$ -</u>

**2005 C.O. BOND FUND
APPROVED BUDGET
FISCAL YEAR 2011/2012
(AS AMENDED)**

Beginning Fund Balance October 1, 2011:		\$ 94,329			
Estimated Revenues:		100			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Administration	-	-	500	-	500
Justice Center	-	-	-	-	-
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:	99				<u>\$ 36,694</u>

City of Live Oak
2005 Certificates of Obligation Bond Fund
2012/2013 Approved Budget

	<u>Audited 2010/2011 Actual</u>	<u>Current FY 2011/12</u>		<u>Approved Budget FY 2012/13</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	545	100	75	50	(50)
370.900 Miscellaneous Revenue	<u>26,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL INTEREST & MISCELLANEOUS	26,545	100	75	50	(50)
TOTAL REVENUES	<u>26,545</u>	<u>100</u>	<u>75</u>	<u>50</u>	<u>(50)</u>

City of Live Oak
2005 Certificates of Obligation Bond Fund
2012/2013 Approved Budget

	<u>Audited 2010/2011 Actual</u>	<u>Current FY 2011/12</u>		<u>Approved Budget FY 2012/13</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
EXPENDITURES					
ADMINISTRATION DEPARTMENT					
OTHER SERVICES & CHARGES					
400.400 Professional Fees	2,700	500	-	-	(500)
TOTAL OTHER SERVICES & CHARGES	2,700	500	-	-	(500)
TOTAL 400-ADMINISTRATION DEPART	<u>2,700</u>	<u>500</u>	<u>-</u>	<u>-</u>	<u>(500)</u>
POLICE STATION					
OTHER SERVICES & CHARGES					
696.400 Professional Fees	17,018	-	-	-	-
696.500 Construction Costs	108,640	-	24,290	-	-
TOTAL OTHER SERVICES & CHARGES	125,658	-	24,290	-	-
TOTAL 696-POLICE STATION	<u>125,658</u>	<u>-</u>	<u>24,290</u>	<u>-</u>	<u>-</u>
CITY HALL IMPROVEMENTS					
OTHER SERVICES & CHARGES					
697.400 Professional Fees	5,662	-	-	-	-
697.500 Construction Costs	340,093	57,235	-	70,164	12,929
TOTAL OTHER SERVICES & CHARGES	345,755	57,235	-	70,164	12,929
TOTAL 697-CITY HALL IMPROVEMENTS	<u>345,755</u>	<u>57,235</u>	<u>-</u>	<u>70,164</u>	<u>12,929</u>
TOTAL EXPENDITURES	<u>474,113</u>	<u>57,735</u>	<u>24,290</u>	<u>70,164</u>	<u>12,429</u>



**UTILITY OPERATIONS FUND
APPROVED BUDGET
FISCAL YEAR 2012/2013**

Beginning Fund Balance October 1, 2012:		\$ 545,889			
Estimated Revenues:		3,196,700			
Approved Expenditures:					
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures
Administration	183,010	21,500	104,600	-	309,110
Operations	554,100	106,500	1,771,000	-	2,431,600
Transfers Out	-	-	530,295	-	530,295
Total Expenditures	<u>737,110</u>	<u>128,000</u>	<u>2,405,895</u>	<u>-</u>	<u>3,271,005</u>
Net Revenues/Expenditures					<u>(74,305)</u>
Ending Fund Balance September 30, 2013:					<u>\$ 471,584</u>

**UTILITY OPERATIONS FUND
APPROVED BUDGET
FISCAL YEAR 2011/2012
(AS AMENDED)**

Beginning Fund Balance October 1, 2011:		\$ 472,553			
Estimated Revenues:		3,088,900			
Approved Expenditures:					
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures
Administration	176,410	16,500	102,700	-	295,610
Operations	553,500	97,000	1,659,400	-	2,309,900
Transfers Out	-	-	504,445	-	504,445
Total Expenditures	<u>729,910</u>	<u>113,500</u>	<u>2,266,545</u>	<u>-</u>	<u>3,109,955</u>
Net Revenues/Expenditures					<u>(21,055)</u>
Ending Fund Balance September 30, 2012:					<u>\$ 451,498</u>

**City of Live Oak
Utility Operations Fund
2012/2013 Approved Budget**

	<u>Audited 2010/2011 Actual</u>	<u>Current FY 2011/12</u>		<u>Approved Budget FY 2012/13</u>	<u>Budget Increase/ (Decrease)</u>	
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>			
REVENUES						
UTILITY REVENUE						
381.200	Water Revenues	1,262,584	1,150,000	1,173,000	1,185,000	35,000
381.201	Sewer Revenue	1,099,199	1,181,400	1,191,000	1,200,000	18,600
381.360	Interest Income	621	2,000	650	1,000	(1,000)
381.400	Garbage Collection Rev	510,700	506,400	525,000	525,000	18,600
381.500	Edwards Aquifer Mgt Fees	-	102,000	120,000	130,000	28,000
381.600	Service Application Fees	4,694	4,000	4,500	4,500	500
381.620	Water Connection Fees	1,820	5,000	500	3,000	(2,000)
381.630	Sewer Connection Fees	485,696	50,000	90,000	50,000	-
381.800	Penalty Charges	41,311	43,000	46,000	43,000	-
381.810	Turn-off Fees	6,180	10,000	8,240	10,000	-
381.820	Meter Tampering Fees	75		225	100	
381.920	Discounts Earned	210	100	200	100	-
381.930	N.S.F. Check Fees	1,055	1,000	1,000	1,000	-
381.940	Inspection Fees	3,120	1,500	1,500	1,500	-
381.950	Miscellaneous Income	59,378	25,000	86,465	35,000	10,000
	TOTAL UTILITY REVENUE	<u>3,476,643</u>	<u>3,081,400</u>	<u>3,248,280</u>	<u>3,189,200</u>	<u>107,700</u>
INTER-FUND TRANSFERS						
390.350	Transfer from Renew & Rep	65,402	-	-	-	-
390.487	Support Fees	7,500	7,500	7,500	7,500	-
	TOTAL INTER-FUND TRANSFERS	<u>72,902</u>	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	<u>-</u>
	TOTAL REVENUES	<u>3,549,545</u>	<u>3,088,900</u>	<u>3,255,780</u>	<u>3,196,700</u>	<u>107,700</u>

City of Live Oak
Utility Operations Fund
2012/2013 Approved Budget

	<u>Audited</u> 2010/2011 Actual	<u>Current FY 2011/12</u>		<u>Approved</u> Budget FY 2012/13	<u>Budget</u> Increase/ (Decrease)
		<u>Amended</u> Budget	<u>Projected</u> End-of-Year		
EXPENDITURES					
ADMINISTRATIVE DEPARTMENT					
PERSONNEL SERVICES					
400.100 Salaries	122,239	123,620	123,600	129,000	5,380
400.199 Overtime	-	500	100	500	-
400.200 F.I.C.A. Taxes	8,712	9,500	9,100	10,000	500
400.210 Group Insurance	21,070	21,100	19,200	20,500	(600)
400.230 Retirement	20,593	21,400	21,300	22,700	1,300
400.240 Workers Comp Insurance	269	290	266	310	20
TOTAL PERSONNEL SERVICES	<u>172,883</u>	<u>176,410</u>	<u>173,566</u>	<u>183,010</u>	<u>6,600</u>
SUPPLIES EXPENSES					
400.310 Office Supplies	5,170	5,000	5,000	5,000	-
400.320 Postage	9,826	10,000	10,000	15,000	5,000
400.330 Minor Tools & Equipment	-	500	-	500	-
400.392 Employee Relations	1,000	1,000	-	1,000	-
TOTAL SUPPLIES EXPENSES	<u>15,997</u>	<u>16,500</u>	<u>15,000</u>	<u>21,500</u>	<u>5,000</u>
OTHER SERVICES & CHARGES					
400.400 Professional Fees	8,584	8,000	-	8,000	-
400.402 S.A.W.S Billing Fees	15,112	15,500	16,000	16,500	1,000
400.412 Credit Card Fees	8,691	5,000	8,500	5,000	-
400.415 Telephone	1,950	2,100	2,500	3,000	900
400.425 Conference & Training	342	600	300	600	-
400.475 Property & Liability Ins	13,500	14,000	10,441	14,000	-
400.480 Contingencies	-	500	-	500	-
400.482 Wtr/Swr Acct Write-offs	(23)	7,000	-	7,000	-
400.495 Sewer Connection Fees	485,676	50,000	90,000	50,000	-
TOTAL OTHER SERVICES & CHARGES	<u>533,832</u>	<u>102,700</u>	<u>127,741</u>	<u>104,600</u>	<u>1,900</u>
TOTAL 400-ADMINISTRATION DEPT	<u><u>722,712</u></u>	<u><u>295,610</u></u>	<u><u>316,307</u></u>	<u><u>309,110</u></u>	<u><u>13,500</u></u>

**City of Live Oak
Utility Operations Fund
2012/2013 Approved Budget**

	<u>Audited 2010/2011 Actual</u>	<u>Current FY 2011/12</u>		<u>Approved Budget FY 2012/13</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
PUBLIC WORKS GENERAL					
PERSONNEL SERVICES					
560.100 Salaries	335,081	363,200	300,000	365,500	2,300
560.199 Overtime	27,084	20,000	27,000	20,000	-
560.200 F.I.C.A. Taxes	25,189	29,350	24,000	30,000	650
560.210 Group Insurance	63,324	66,000	49,000	62,000	(4,000)
560.230 Retirement	71,424	66,000	58,000	67,500	1,500
560.240 Workers Comp Insurance	9,797	8,950	8,211	9,100	150
TOTAL PERSONNEL SERVICES	531,899	553,500	466,211	554,100	600
SUPPLIES EXPENSES					
560.300 Uniforms	3,510	7,000	3,600	6,500	(500)
560.310 Office Supplies	230	1,000	600	1,000	-
560.333 Petroleum Products	22,825	25,000	25,000	25,000	-
560.337 Public Education Supplies	1,152	3,000	1,200	3,000	-
560.350 Safety Supplies	1,255	2,500	2,000	2,500	-
560.355 Plant & Eqpt Maint Sup	68,717	50,000	58,000	60,000	10,000
560.365 Small Power & Hand Tools	3,302	3,500	3,500	3,500	-
560.380 Street Maint Materials	3,215	5,000	4,000	5,000	-
TOTAL SUPPLIES EXPENSES	104,207	97,000	97,900	106,500	9,500
OTHER SERVICES & CHARGES					
560.402 Water Testing Fees	12,989	10,000	13,000	13,000	3,000
560.404 Garbage Collection Srvc	468,484	506,400	525,000	525,000	18,600
560.409 Edwards Aquifer Mgt Fees	44,809	102,000	220,065	220,000	118,000
560.414 Sewage Treatment	823,674	775,000	806,000	755,000	(20,000)
560.415 Telephone	-	-	-	2,000	2,000
560.425 Conferences & Training	3,583	7,500	6,000	7,500	-
560.440 Utilities	115,016	120,000	110,000	118,000	(2,000)
560.445 Contract Maintenance	2,812	3,000	4,500	3,000	-
560.450 Equipment Maint Contracts	-	3,000	500	3,000	-
560.455 Street Maintenance Services	6,990	10,000	2,000	10,000	-
560.458 Vehicle Maint Services	15,216	16,000	16,000	16,000	-
560.460 Vehicle Rehabilitation	647	1,000	-	2,000	1,000
560.470 Equipment Rentals	-	500	300	500	-
560.471 Water Leases	102,962	103,000	93,216	94,000	(9,000)
560.480 Contingencies	470	1,000	600	1,000	-
560.485 Dues & Publications	159	1,000	400	1,000	-
560.499 Depreciation Expense	280,621	-	-	-	-
TOTAL OTHER SERVICES & CHARGES	1,878,432	1,659,400	1,797,581	1,771,000	111,600
TOTAL 560-PUBLIC WORKS GENERAL	<u>2,514,537</u>	<u>2,309,900</u>	<u>2,361,692</u>	<u>2,431,600</u>	<u>121,700</u>

**City of Live Oak
Utility Operations Fund
2012/2013 Approved Budget**

	<u>Audited 2010/2011 Actual</u>	<u>Current FY 2011/12</u>		<u>Approved Budget FY 2012/13</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
OTHER FINANCING USES					
OPERATING TRANSFER OUT					
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	210,000	25,000
700.040 Transfers to D/S Fund	196,945	196,945	196,945	197,795	850
TOTAL OPERATING TRANSFERS OUT	<u>504,445</u>	<u>504,445</u>	<u>504,445</u>	<u>530,295</u>	<u>25,850</u>
TOTAL 700-OTHER FINANCING USES	<u>504,445</u>	<u>504,445</u>	<u>504,445</u>	<u>530,295</u>	<u>25,850</u>
TOTAL EXPENDITURES	<u>3,741,694</u>	<u>3,109,955</u>	<u>3,182,444</u>	<u>3,271,005</u>	<u>161,050</u>

Utilities/Administration

Positions	Pay Grade	FY 2012	FY 2013
Public Works Director	III	0.5	0.5
Administrative Assistant	108	0.5	0.5
Water & Waste Water Superintendent	114	1.0	1.0
Water & Waste Water Foreman	109	1.0	1.0
Senior Equipment Operator	107	3.0	3.0
Equipment Operator	104	1.0	1.0
Maintenance Worker	103	2.0	2.0
		9.0	9.0

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.

Positions	Pay Grade	FY 2012	FY 2013
Finance Director	III	0.5	0.5
Utility Billing Clerk	104	2.0	2.0
Clerk/Utility	106	0.5	0.5
		3.0	3.0

**UTILITY DEVELOPMENT/RENEWALS & REPLACEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2012/2013**

Beginning Fund Balance October 1, 2012:		\$	900,334		
Estimated Revenues:			215,000		
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Operations	-	-	-	574,000	574,000
Total Expenditures	-	-	-	574,000	574,000
Net Revenues/Expenditures					<u>(359,000)</u>
Ending Fund Balance September 30, 2013:					<u>\$ 541,334</u>

**UTILITY DEVELOPMENT/RENEWALS & REPLACEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2011/2012
(AS AMENDED)**

Beginning Fund Balance October 1, 2011:		\$	1,435,466		
Estimated Revenues:			192,500		
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
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>\$ 856,966</u>

City of Live Oak
Utility Development/Renewal and Replacement Fund
2012/2013 Approved Budget

	<u>Audited</u> <u>2010/2011</u> <u>Actual</u>	<u>Current FY 2011/12</u>		<u>Approved</u> <u>Budget</u> <u>FY 2012/13</u>	<u>Budget</u> <u>Increase/</u> <u>(Decrease)</u>
		<u>Amended</u> <u>Budget</u>	<u>Projected</u> <u>End-of-Year</u>		
REVENUES					
INTEREST & MISCELLANEOUS					
360.550 Interest Income - R & R	1,819	7,500	1,800	5,000	(2,500)
TOTAL INTEREST & MISCELLANEOUS	1,819	7,500	1,800	5,000	(2,500)
INTER-FUND TRANSFERS					
390.600 Depr X-fers from Utility	185,000	185,000	185,000	210,000	25,000
TOTAL INTER-FUND TRANSFERS	185,000	185,000	185,000	210,000	25,000
TOTAL REVENUES	<u>186,819</u>	<u>192,500</u>	<u>186,800</u>	<u>215,000</u>	<u>22,500</u>
EXPENDITURES					
PUBLIC WORKS GENERAL					
CAPITAL OUTLAY					
560.560 Wtr/Swr System Renewal	201,960	310,000	390,000	355,000	45,000
560.561 Water/Sewer System Extntn	12,110	320,000	240,000	100,000	(220,000)
560.574 Vehicles	19,974	50,000	50,732	30,000	(20,000)
560.581 Plant Equipment Replace	17,937	86,000	40,000	84,000	(2,000)
560.588 Small Equipment Replacement	1,496	5,000	1,200	5,000	-
TOTAL CAPITAL OUTLAY	253,477	771,000	721,932	574,000	(197,000)
TOTAL 560-PUBLIC WORKS GENERAL	<u>253,477</u>	<u>771,000</u>	<u>721,932</u>	<u>574,000</u>	<u>(197,000)</u>
TOTAL EXPENDITURES	<u>253,477</u>	<u>771,000</u>	<u>721,932</u>	<u>574,000</u>	<u>(197,000)</u>

City of Live Oak
Utility Development/Renewal and Replacement Fund
Capital Requests
2012/2013 Approved Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Utilities			
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	
	Water Main Valve Replacement Program	50,000	
	Water Well/Sewer Main Repairs	<u>200,000</u>	\$ 355,000
30-560.561	Water/Sewer System Extention		
	Unforeseen extentions		100,000
30-560.574	Vehicles		
	Truck (Replace W-7 1 ton Utility box truck)		30,000
30-560.581	Plant Equipment		
	SCADA System Upgrade	50,000	
	Variable frequency drives for Wellsite #1	15,000	
	Replacement 200 HP well motor	14,000	
	Sample Stations for water system	<u>5,000</u>	84,000
30-560.588	Small Equipment Replacement		<u>5,000</u>
	Total Utility Development and R&R Fund Requests		<u>\$ 574,000</u>



**STORM WATER OPERATIONS FUND
APPROVED BUDGET
FISCAL YEAR 2012/2013**

Beginning Fund Balance October 1, 2012:		\$ 514,029			
Estimated Revenues:		534,500			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Operations	311,300	24,700	206,200	-	542,200
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>41,123</u>	<u>41,123</u>
Total Expenditures	<u>311,300</u>	<u>24,700</u>	<u>206,200</u>	<u>41,123</u>	<u>583,323</u>
Net Revenues/Expenditures					<u>(48,823)</u>
Ending Fund Balance September 30, 2013:					<u>\$ 465,206</u>

**STORM WATER OPERATIONS FUND
APPROVED BUDGET
FISCAL YEAR 2011/2012
(AS AMENDED)**

Beginning Fund Balance October 1, 2011:		\$ 554,658			
Estimated Revenues:		534,500			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Operations	298,910	22,700	190,700	-	512,310
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>117,211</u>	<u>117,211</u>
Total Expenditures	<u>298,910</u>	<u>22,700</u>	<u>190,700</u>	<u>117,211</u>	<u>629,521</u>
Net Revenues/Expenditures					<u>(95,021)</u>
Ending Fund Balance September 30, 2012:					<u>\$ 459,637</u>

**City of Live Oak
Stormwater Operations Fund
2012/2013 Approved Budget**

	<u>Audited 2010/11 Actual</u>	<u>Current FY 2011/12</u>		<u>Approved Budget FY 2012/13</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
STORM WATER REVENUE					
348.205 Storm Water Utility Fee	602,902	534,000	529,000	534,000	-
360.000 Interest Income	501	500	500	500	-
370.900 Miscellaneous Revenue	-	-	-	-	-
TOTAL STORM WATER REVENUE	<u>603,403</u>	<u>534,500</u>	<u>529,500</u>	<u>534,500</u>	<u>-</u>
OTHER FINANCING SOURCES					
390.035 Transfers from Asset Replacement	21,607	-	-	-	-
TOTAL OTHER FINANCING SOURCES	<u>21,607</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>625,010</u>	<u>534,500</u>	<u>529,500</u>	<u>534,500</u>	<u>-</u>

**City of Live Oak
Stormwater Operations Fund
2012/2013 Approved Budget**

	<u>Audited 2010/11 Actual</u>	<u>Current FY 2011/12</u>		<u>Approved Budget FY 2012/13</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
EXPENDITURES					
PERSONNEL SERVICES					
567.100 Salaries	198,410	202,800	201,000	211,500	8,700
567.199 Overtime	2,243	2,500	1,200	3,000	500
567.200 F.I.C.A. Taxes	14,516	15,750	14,900	16,500	750
567.210 Group Insurance	37,146	37,000	34,000	37,000	-
567.230 Retirement	40,456	35,500	35,000	37,600	2,100
567.240 Workers Comp Insurance	5,359	5,360	4,918	5,700	340
TOTAL PERSONNEL SERVICES	<u>298,129</u>	<u>298,910</u>	<u>291,018</u>	<u>311,300</u>	<u>12,390</u>
SUPPLIES EXPENSES					
567.300 Uniforms	2,711	4,400	3,600	4,400	-
567.310 Office Supplies	-	300	-	300	-
567.333 Petroleum Products	12,503	13,000	13,000	15,000	2,000
567.337 Public Education Supplies	-	1,500	500	1,500	-
567.350 Safety Supplies	-	1,500	500	1,500	-
567.365 Small Power & Hand Tools	251	2,000	500	2,000	-
TOTAL SUPPLIES EXPENSES	<u>15,465</u>	<u>22,700</u>	<u>18,100</u>	<u>24,700</u>	<u>2,000</u>
OTHER SERVICES & CHARGES					
567.400 Professional Fees	25,000	40,000	40,000	50,000	10,000
567.402 SAWS Billing Fees	6,411	6,700	6,000	6,700	-
567.415 Telephone	-	-	1,000	4,000	4,000
567.425 Conferences & Training	824	1,500	800	1,500	-
567.445 Contract Maintenance	9,687	21,500	10,000	23,000	1,500
567.456 Flood Channel Const & Maint	30	47,000	15,000	50,000	3,000
567.458 Vehicle Maint Services	19,234	27,000	26,000	25,000	(2,000)
567.470 Equipment Rentals	-	2,000	-	1,000	(1,000)
567.487 Support Fee	30,000	45,000	45,000	45,000	-
567.499 Depreciation Expense	6,011	-	-	-	-
TOTAL OTHER SERVICES & CHARGES	<u>97,197</u>	<u>190,700</u>	<u>143,800</u>	<u>206,200</u>	<u>15,500</u>
TOTAL 567- OPERATING EXPENDITURES	<u>410,790</u>	<u>512,310</u>	<u>452,918</u>	<u>542,200</u>	<u>29,890</u>

**City of Live Oak
Stormwater Operations Fund
2012/2013 Approved Budget**

	<u>Audited 2010/11 Actual</u>	<u>Current FY 2011/12</u>		<u>Approved Budget FY 2012/13</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
OTHER FINANCING USES					
OPERATING TRANSFER OUT					
700.600 Transfer to Asset Replacement Fund	-	117,211	117,211	41,123	(76,088)
TOTAL 700-OTHER FINANCING USES	-	117,211	117,211	41,123	(76,088)
TOTAL 567-STORM WTR OPERATIONS	410,790	629,521	570,129	583,323	(46,198)

Storm Water Operations

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2012</u>	<u>FY 2013</u>
Public Works Superintendent	114	1.0	1.0
Stormwater Public Works Maintenance	103	1.0	1.0
Equipment Operator III	107	2.0	2.0
Equipment Operator II	107	1.0	1.0
		<u>5.0</u>	<u>5.0</u>

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.



**ECONOMIC DEVELOPMENT CORPORATION
APPROVED BUDGET
FISCAL YEAR 2012/2013**

Beginning Fund Balance October 1, 2012:	\$ 1,009,436				
Less Committed for Specific Purpose:	(100,000)				
Estimated Revenues:	1,556,261				
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Economic Development	124,030	7,900	1,340,125	160,000	1,632,055
Total Expenditures	124,030	7,900	1,340,125	160,000	1,632,055
Net Revenues/Expenditures					<u>(75,794)</u>
Ending Fund Balance September 30, 2013:					<u>\$ 833,642</u>

**ECONOMIC DEVELOPMENT CORPORATION
APPROVED BUDGET
FISCAL YEAR 2011/2012
(AS AMENDED)**

Beginning Fund Balance October 1, 2011:	\$ 954,830				
Estimated Revenues:	2,114,544				
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & 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	194,933	7,900	1,330,503	713,000	2,246,336
Net Revenues/Expenditures					<u>(131,792)</u>
Ending Fund Balance September 30, 2012:					<u>\$ 823,038</u>

City of Live Oak
Economic Development Corporation Fund
2012/2013 Approved Budget

		<u>Audited</u>	<u>Current FY 2011/12</u>		<u>Approved</u>	<u>Budget</u>
		<u>2010/11</u>	<u>Amended</u>	<u>Projected</u>	<u>Budget</u>	<u>Increase/</u>
		<u>Actual</u>	<u>Budget</u>	<u>End-of-Year</u>	<u>FY 2012/13</u>	<u>(Decrease)</u>
REVENUES						
TAXES - OTHER						
311.300	Sales & Use Tax Revenue	1,477,524	1,481,544	1,532,932	1,548,261	66,717
311.399	Sales Tax Services	(6,644)	-	(3,000)	-	-
	TOTAL TAXES - OTHER	<u>1,470,881</u>	<u>1,481,544</u>	<u>1,529,932</u>	<u>1,548,261</u>	<u>66,717</u>
INTEREST & MISCELLANEOUS						
360.000	Interest Income	<u>1,555</u>	<u>10,000</u>	<u>1,600</u>	<u>8,000</u>	<u>(2,000)</u>
	TOTAL INTEREST & MISCELLANEOUS	<u>1,555</u>	<u>10,000</u>	<u>1,600</u>	<u>8,000</u>	<u>(2,000)</u>
BOND/DEBT PROCEEDS						
385.000	Debt Proceeds	<u>-</u>	<u>623,000</u>	<u>-</u>	<u>-</u>	<u>(623,000)</u>
	TOTAL BONDS/DEBT PROCEEDS	<u>-</u>	<u>623,000</u>	<u>-</u>	<u>-</u>	<u>(623,000)</u>
TOTAL REVENUES		<u><u>1,472,436</u></u>	<u><u>2,114,544</u></u>	<u><u>1,531,532</u></u>	<u><u>1,556,261</u></u>	<u><u>(558,283)</u></u>

City of Live Oak
Economic Development Corporation Fund
2012/2013 Approved Budget

		<u>Audited</u>	<u>Current FY 2011/12</u>		<u>Approved</u>	<u>Budget</u>
		<u>2010/11</u>	<u>Amended</u>	<u>Projected</u>	<u>Budget</u>	<u>Increase/</u>
		<u>Actual</u>	<u>Budget</u>	<u>End-of-Year</u>	<u>FY 2012/13</u>	<u>(Decrease)</u>
EXPENDITURES						
ADMINISTRATION DEPARTMENT						
PERSONNEL SERVICES						
400.100	Admin Support Salaries	87,189	89,370	78,000	91,000	1,630
400.199	Admin Support Overtime	799	1,750	600	1,500	(250)
400.102	Personnel Contingency	-	72,953	-	-	(72,953)
400.200	F.I.C.A.	6,608	7,000	6,000	7,100	100
400.210	Group Insurance	7,994	8,000	6,500	8,000	-
400.230	Retirement	14,937	15,650	13,500	16,200	550
400.240	Workers Comp Insurance	186	210	193	230	20
	TOTAL PERSONNEL SERVICES	<u>117,713</u>	<u>194,933</u>	<u>104,793</u>	<u>124,030</u>	<u>(70,903)</u>
SUPPLIES EXPENSES						
400.310	Office Supplies	4,083	1,500	1,500	1,500	-
400.320	Postage	676	2,000	500	2,000	-
400.330	Minor Tools & Equipment	1,566	3,900	750	3,900	-
400.333	Petroleum Products	313	500	150	500	-
	TOTAL SUPPLIES EXPENSES	<u>6,638</u>	<u>7,900</u>	<u>2,900</u>	<u>7,900</u>	<u>-</u>
OTHER SERVICES & CHARGES						
400.400	Professional Fees	77,346	58,000	35,000	60,000	2,000
400.401	Marketing Services	17,430	15,000	5,000	15,000	-
400.415	Telephone	1,429	3,600	1,500	3,600	-
400.425	Conferences & Training	9,969	16,000	14,000	17,000	1,000
400.427	Local Mileage	202	920	200	900	(20)
400.431	Promotional Activities	14,263	20,000	20,000	20,800	800
400.445	Maintenance Contracts	-	2,400	-	5,000	2,600
400.458	Vehicle Maint Services	240	500	200	500	-
400.480	Contingencies	506	1,000	200	1,000	-
400.481	Newsletter Inserts	31,000	35,000	32,500	40,000	5,000
400.485	Dues & Publications	8,813	9,940	8,500	9,940	-
400.486	Other ED Initiatives	11,633	60,000	15,000	60,000	-
	TOTAL OTHER SERVICES & CHARGES	<u>172,830</u>	<u>222,360</u>	<u>132,100</u>	<u>233,740</u>	<u>11,380</u>

City of Live Oak
Economic Development Corporation Fund
2012/2013 Approved Budget

		Audited	Current FY 2011/12		Approved	Budget
		2010/11	Amended	Projected	Budget	Increase/
		Actual	Budget	End-of-Year	FY 2012/13	(Decrease)
CAPITAL OUTLAY						
500.581	Purchase of Water Rights	496,701	623,000	-	60,000	(563,000)
500.582	Monument Signage	2,360	-	70,000	-	-
500.583	Electronic Marquee	-	-	62,500	-	-
565.530	Buildings & Structures	141,058	-	-	-	-
400.581	Disc Golf Course - redesign	-	20,000	20,000	-	(20,000)
560.595	Unspecified Capital	-	70,000	35,000	100,000	30,000
	TOTAL CAPITAL OUTLAY	<u>640,118</u>	<u>713,000</u>	<u>187,500</u>	<u>160,000</u>	<u>(553,000)</u>
TOTAL 400-ADMINISTRATION DEPART		<u>937,299</u>	<u>1,138,193</u>	<u>427,293</u>	<u>525,670</u>	<u>(612,523)</u>
 INTERFUND TRANSFERS						
OTHER FINANCING USES						
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	776,093	887,703	829,193	885,945	(1,758)
	TOTAL OTHER SERVICES & CHARGES	<u>996,533</u>	<u>1,108,143</u>	<u>1,049,633</u>	<u>1,106,385</u>	<u>(1,758)</u>
TOTAL 700-INTERFUND TRANSFERS		<u>996,533</u>	<u>1,108,143</u>	<u>1,049,633</u>	<u>1,106,385</u>	<u>(1,758)</u>
TOTAL EXPENDITURES		<u>1,933,832</u>	<u>2,246,336</u>	<u>1,476,926</u>	<u>1,632,055</u>	<u>(614,281)</u>

Economic Development Corporation

Positions	Pay Grade	FY 2012	FY 2013
Assistant City Manager	V	0.2	0.2
Manager Economic & Community Dev	III	1.0	1.0
Administrative Support	114	1.0	0.0
		2.2	1.2

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
2012/2013 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Economic Development Corporation			
Capital Projects			
	Streets Improvement		
	Commitment of Funds for future MPO Grant Match-Lookout Rd		<u>\$ 100,000</u>
 Capital Projects			
50-500.581	Water Rights		\$ 60,000
50-560.595	Unspecified Capital		<u>100,000</u>
Total Economic Development Corporation Fund Requests			<u>\$ 160,000</u>



**City of Live Oak
General Fund
Capital Requests
2012/2013 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
City Secretary			
10-405.591	Software		
	NEOGOV Insight (Application Tracking)	\$ 8,600	
	NEOGOVPEPES (Evaluation/Performance Report)	8,600	
	NEOGOVPEPES (On Boarding - I9's etc.)	<u>5,000</u>	\$ 22,200
Finance Department			
10-470.591	Software		
	Time Management - INCODE		20,000
Police Department			
10-530.583	Safety Equipment		
	Body Armor	\$ 13,850	
	Rifles, Handguns, Shotguns	5,500	
	Tactics suits, vests and training bags	7,000	
	Tasers and Assessories	12,820	
10-530.595	Other Capital		
	Law Enforcement Total Station Forensic Mapping System	-	
	Thermal Imager	<u>8,500</u>	47,670
Parks Maintenance			
10-565.530	Building & Structures		
	Rehab ballfield backstops (1)	18,000	
	Dugout concrete pads (4)	<u>14,600</u>	32,600
Information Technology			
10-685.579	Computer Equipment		
	(20) PC Replacement Program	26,000	
	Laptop	2,600	
	Large Monitor	300	
10-685.591	Software		
	Publisher	300	
	Adobe Acrobat	780	
	Assorted Microsoft	<u>2,920</u>	<u>32,900</u>
	Total General Fund Capital Requests (Funded)		<u>\$ 155,370</u>

**City of Live Oak
General Fund
Reserve Funded Items
2012/2013 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Capital Requests			\$ 155,370
Transfer to Asset Replacement (Capital)			236,141
City Council			
10-401.480	Contingencies		200,000
City Manager			
10-402.480	Contingency		10,000
City Secretary			
10-405.400	Professional Fees - (Contingency)		10,000
Fire Department			
10-540.480	Contingencies		10,000
Public Works			
10-560.357	Construction & Maintenance	60,000	
	CDBG Match	12,850	
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>152,850</u>	
Street Maintenance			
10-562.461	Emergency Contingencies for major street repairs		50,000
Development Services			
10-682.400	Professional Fees (Bureau Veritas)		49,908
Information Technology			
10-685.480	Contingencies		<u>10,000</u>
Total Reserve Funded Items			\$ <u>884,269</u>

**City of Live Oak
Asset Replacement Fund
Capital Requests
2012/2013 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Police Department			
35-530.586	Vehicles (4) Police Vehicles	\$ 120,000	
35-530.597	Vehicle Equipment	<u>42,000</u>	\$ 162,000
Public Works			
35-560.580	Operating Equipment Mule ATV		12,000
Parks Maintenance			
35-565.580	Operating Equipment (2) 72" Turf Mower 16' Mower	30,000 <u>79,000</u>	109,000
Planning & Zoning			
35-680-586	Vehicles		<u>25,000</u>
Total Asset Replacement Fund Requests			<u>\$ 308,000</u>

**City of Live Oak
Forfeiture Fund
Capital Requests
2012/2013 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Police Department			
11-531.582	Machinery & Equipment		
	Computer Forensics Equipment	\$ 20,000	
	Tactical/MERT Support Vehicle	<u>5,000</u>	25,000
11-531.595	Other Capital		
	K-9 Program (Cannine, equipment, training, food and vet)		<u>15,000</u>
	Total Forfeiture Fund Requests		<u><u>\$ 40,000</u></u>

**City of Live Oak
Civic Center (HOT Tax) Fund
Capital Requests
2012/2013 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Civic Center			
81-400.579	Computer Equipment Replace 1 PC		\$ 2,000
81-400.580	Equipment & Furnishings Replacement for tables, chairs and other furnishings		17,000
81-560.520	Building Improvements Parking Lot Rehabilitation Add 2 Parking Lot Light Patio Interior Rehabilitation	\$ 25,000 25,000 <u>15,000</u>	65,000
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
Capital Projects Fund
Project Requests
2012/2013 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Capital Projects			
46-692.500	Streets Improvement Commitment of Funds for MPO Grant Match-Lookout Rd		<u>\$ 160,000</u>
Capital Projects			
46-560.500	Construction		
	Walking Trails in Main City Park	\$ 70,000	
	Sidewalk along Shin Oak	22,000	
	Replace pool liner, replaster surface and raise depth	90,000	
	Re-route Park Drive	50,000	
	Pavers/stamped concrete in Toepperwein median	<u>35,000</u>	<u>\$ 267,000</u>
Capital Outlay			
46-691.530	Machinery & Equipment Telephone replacement project		<u>40,000</u>
	Total Capital Projects Fund Requests		<u><u>\$ 307,000</u></u>

**City of Live Oak
Emergency Radio System Fund
Capital Requests
2012/2013 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Emergency Radio System Fund			
17-537.574	Communication Equipment		
	(20) Portable Radios for Public Works @ \$1,100 ea	\$ 22,000	
	(1) Base Station	<u>1,800</u>	<u>23,800</u>
	 Total Emergency Radio System Fund Requests		 <u>\$ 23,800</u>

City of Live Oak
Utility Development/Renewal and Replacement Fund
Capital Requests
2012/2013 Approved Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Utilities			
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	
	Water Main Valve Replacement Program	50,000	
	Water Well/Sewer Main Repairs	<u>200,000</u>	\$ 355,000
30-560.561	Water/Sewer System Extention		
	Unforeseen extentions		100,000
30-560.574	Vehicles		
	Truck (Replace W-7 1 ton Utility box truck)		30,000
30-560.581	Plant Equipment		
	SCADA System Upgrade	50,000	
	Variable frequency drives for Wellsite #1	15,000	
	Replacement 200 HP well motor	14,000	
	Sample Stations for water system	<u>5,000</u>	84,000
30-560.588	Small Equipment Replacement		<u>5,000</u>
	 Total Utility Development and R&R Fund Requests		 <u>\$ 574,000</u>

**City of Live Oak
Economic Development Corporation Fund
Capital Requests
2012/2013 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Economic Development Corporation			
Capital Projects			
	Streets Improvement		
	Commitment of Funds for future MPO Grant Match-Lookout Rd		<u>\$ 100,000</u>
 Capital Projects			
50-500.581	Water Rights		\$ 60,000
50-560.595	Unspecified Capital		<u>100,000</u>
	 Total Economic Development Corporation Fund Requests		 <u>\$ 160,000</u>

City of Live Oak
Identified Capital/Project Requests
2012/2013 Approved Budget
(Unfunded at this time)

Department	Description	Item Cost
Public Works/Police	Traffic Signal @ Forest Bluff and O'Connor	250,000
Public Works	Fence/crete wall/fencing along Toepperwein	220,000
Public Works	City Hall security fencing with moterized gates	40,000
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
Public Works	Irrigation, walkways and limestone blocks for Xeriscape Garden	50,000
Public Works	Outside dog run on the Northside of Animal Control building (Maint)	5,000
Public Works	Payment Rehabilitation for various bad areas	2,250,000
Public Works	Update traffic signal control equipment (Maint)	45,000
Public Works	Pavement Condition Index Study	30,000
Public Works	Lighting for sport fields in Main Park (football and 1 baseball)	200,000
Public Works	Additional Parking Lot	150,000
Public Works	Convert playground fall zones to artificial turf	200,000
Public Works	Install a pre-fabricated restroom @ lakeside	65,000
Utilities	Wellsite security camera system	80,000
Utilities	EAA water rights for City	5,500,000
Utilities	Flood channel improvements	250,000
Utilities	Fencing around well sites	75,000
Utilities	Tank painting of well site #1 ground storage	306,000
Utilities	Replace (W-4) 2005 Backhoe	95,000
Police Department	INCODE for Public Safety (software module)	235,000

These projects were on the unfunded list last year but now are either currently being funded and underway or being funded in the proposed budget.

Public Works	Walking trail from park entrance to hill top playground	70,000
Public Works	Sidewalk along Shin Oak in front of Animal Control & Fire Depart	22,000
Public Works	Pavers / stamped concrete in Toepperwein median	35,000
Public Works	Re-route Park Drive near Football Field	50,000
Public Works	Replace pool liner, replaster pool surface and raise depth to 5 feet	90,000

**CITY OF LIVE OAK PAY SCALE
2012/13 APPROVED ANNUAL SALARY SCHEDULE**

Pay Group	Job Title	Range Steps										17						
		1	2	3	4	5	6	7	8	9	10		11	12	13	14	15	16
103	GENERAL POSITIONS PARKS MAINTENANCE WORKER PUBLIC WORKS MAINTENANCE WORKER STORMWATER/PARKS MAINTENANCE WORKER UTILITY MAINTENANCE WORKER RECEPTIONIST	22,917.35	23,604.87	24,194.99	24,799.86	25,419.86	26,055.36	26,706.74	27,374.41	28,058.77	28,760.24	29,479.24	30,216.22	30,971.63	31,745.92	32,539.57	33,230.15	
104	ADMINISTRATIVE CLERK BUILDING MAINTENANCE/CUSTODIAN DEPUTY COURT CLERK EQUIPMENT OPERATOR UTILITY BILLING CLERK	24,292.39	25,021.16	25,646.69	26,287.85	26,945.05	27,618.68	28,309.14	29,016.87	29,742.29	30,485.85	31,248.00	32,029.20	32,829.93	33,650.68	34,491.94	35,223.96	
105	ANIMAL CONTROL OFFICER	25,749.93	26,522.43	27,185.49	27,865.13	28,561.75	29,275.80	30,007.69	30,757.88	31,526.83	32,315.00	33,122.88	33,950.95	34,799.72	35,669.72	36,561.46	37,337.40	
106	DISPATCHER FINANCE CLERK MECHANIC	27,294.93	28,113.77	28,816.62	29,537.03	30,275.46	31,032.34	31,808.15	32,603.36	33,418.44	34,253.90	35,110.25	35,988.01	36,887.71	37,809.90	38,755.15	39,577.64	
107	CODE ENFORCEMENT OFFICER EQUIPMENT OPERATOR II SENIOR EQUIPMENT OPERATOR	28,932.62	29,800.60	30,545.61	31,309.25	32,091.98	32,864.29	33,716.64	34,559.56	35,423.55	36,309.14	37,216.86	38,147.29	39,100.97	40,078.49	41,080.46	41,952.30	
108	ADMINISTRATIVE ASSISTANT BUILDING OPERATIONS COORDINATOR EMERGENCY MANAGEMENT COORDINATOR EVENTS COORDINATOR	30,668.58	31,598.64	32,378.35	33,187.61	34,017.51	34,867.94	35,739.64	36,633.13	37,548.96	38,487.68	39,449.88	40,436.12	41,447.03	42,483.20	43,545.28	44,629.44	
109	EXECUTIVE ASSISTANT HR GENERALIST IT NETWORK ADMINISTRATOR PURCHASING/BUDGET COORDINATOR UTILITY FOREMAN	32,508.69	33,483.95	34,321.05	35,179.08	36,056.56	36,960.02	37,864.02	38,831.12	39,801.90	40,796.95	41,816.87	42,862.29	43,933.85	45,032.19	46,158.00	47,137.60	
110	ANIMAL CONTROL SUPERVISOR COURT CLERK DISPATCH SUPERVISOR FLEET SERVICES SUPERVISOR PARKS SUPERVISOR RECREATION COORDINATOR	34,459.21	35,492.99	36,380.32	37,269.82	38,222.07	39,177.62	40,157.06	41,160.99	42,190.01	43,244.76	44,325.88	45,434.03	46,569.88	47,734.13	48,927.48	49,965.96	
111	EVIDENCE ROOM TECHNICIAN	37,215.95	38,332.43	39,290.74	40,273.01	41,279.83	42,311.83	43,369.63	44,453.87	45,565.21	46,704.34	47,871.95	49,068.75	50,295.47	51,552.86	52,841.68	53,963.13	
112	ACCOUNTING SUPERVISOR	40,937.55	42,165.67	43,219.81	44,300.31	45,407.82	46,543.01	47,706.59	48,899.25	50,121.73	51,374.78	52,659.15	53,975.63	55,325.02	56,708.14	58,125.65	59,359.44	
113	BUILDING OFFICIAL	45,031.30	46,382.24	47,541.80	48,730.34	49,948.60	51,197.31	52,477.25	53,789.18	55,133.91	56,512.26	57,925.06	59,373.19	60,857.52	62,378.96	63,938.43	65,295.39	
114	PUBLIC WORKS SUPERINTENDENT UTILITY SUPERINTENDENT	49,534.43	51,020.46	52,295.98	53,603.37	54,943.46	56,317.05	57,724.97	59,169.10	60,647.30	62,163.48	63,717.57	65,310.51	66,943.27	68,616.85	70,332.27	71,824.92	
MANAGEMENT POSITIONS																		
I	CITY SECRETARY	52,191.76	53,757.51	55,370.24	56,754.49	58,173.35	59,627.69	61,118.38	62,646.34	64,212.50	65,817.81	67,463.26	69,149.84	70,878.56	72,650.55	74,468.81	76,328.48	78,287.64
II	CIVIC CENTER MANAGER COMMUNICATIONS MANAGER	59,498.60	61,283.56	63,122.07	64,700.12	66,312.62	67,975.56	69,674.95	71,418.83	73,202.25	75,032.30	76,908.11	78,830.81	80,801.58	82,821.62	84,892.16	87,014.47	89,247.90
III	IT DIRECTOR FINANCE DIRECTOR FIRE CHIEF MANAGER OF ECONOMIC AND COMMUNITY DEVELOPMENT POLICE CHIEF PUBLIC WORKS DIRECTOR	67,828.41	69,863.26	71,959.16	73,758.14	75,602.09	77,492.14	79,429.45	81,415.18	83,450.56	85,536.83	87,675.25	89,867.13	92,113.81	94,416.65	96,777.07	99,198.49	101,742.61
IV	ASSISTANT CITY MANAGER	77,324.38	79,644.12	82,033.44	84,084.28	86,186.38	88,341.04	90,549.57	92,813.31	95,133.64	97,511.98	99,949.78	102,448.53	105,009.74	107,634.96	110,325.66	113,084.00	115,986.58
V	CITY MANAGER	89,696.29	92,387.17	95,158.79	97,537.76	99,976.20	102,475.61	105,037.50	107,663.44	110,355.02	113,113.90	115,941.75	118,840.29	121,811.30	124,856.58	127,977.99	131,177.44	134,544.43
VI	CITY MANAGER	105,841.62	109,016.87	112,287.37	115,094.56	117,971.92	120,921.22	123,944.25	127,042.86	130,218.93	133,474.40	136,811.26	140,231.54	143,737.33	147,330.76	151,014.03	154,789.38	158,762.43

**CITY OF LIVE OAK PAY SCALE
2012/13 APPROVED 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
GENERAL POSITIONS																		
PARKS MAINTENANCE WORKER	103	11,018	11,348	11,632	11,923	12,221	12,527	12,840	13,161	13,490	13,827	14,173	14,527	14,890	15,262	15,644	15,976	
PUBLIC WORKS/MAINTENANCE WORKER																		
PUBLIC WORKS/PARKS MAINTENANCE WORKER																		
STORMWATER/PUBLIC WORKS MAINTENANCE WORKER																		
UTILITY MAINTENANCE WORKER																		
RECEPTIONIST																		
ADMINISTRATIVE CLERK	104	11,679	12,029	12,330	12,638	12,964	13,278	13,610	13,950	14,299	14,657	15,023	15,399	15,784	16,178	16,583	16,985	
BUILDING MAINTENANCE/CUSTODIAN																		
DEPUTY COURT CLERK																		
EQUIPMENT OPERATOR																		
UTILITY BILLING CLERK																		
ANIMAL CONTROL OFFICER	105	12,380	12,751	13,070	13,397	13,732	14,075	14,427	14,787	15,157	15,536	15,924	16,323	16,731	17,149	17,578	17,951	
DISPATCHER	106	13,123	13,516	13,854	14,200	14,556	14,919	15,292	15,675	16,067	16,468	16,880	17,302	17,734	18,178	18,632	19,028	
FINANCE CLERK																		
MECHANIC																		
CODE ENFORCEMENT OFFICER	107	13,910	14,327	14,685	15,053	15,429	15,815	16,210	16,615	17,031	17,456	17,893	18,340	18,799	19,269	19,750	20,169	
EQUIPMENT OPERATOR II																		
SENIOR EQUIPMENT OPERATOR																		
ADMINISTRATIVE ASSISTANT	108	14,745	15,187	15,567	15,956	16,355	16,763	17,183	17,612	18,052	18,504	18,966	19,440	19,926	20,425	20,935	21,380	
BUILDING OPERATIONS COORDINATOR																		
EMERGENCY MANAGEMENT COORDINATOR																		
EVENTS COORDINATOR																		
EXECUTIVE ASSISTANT	109	15,629	16,098	16,501	16,913	17,335	17,769	18,213	18,669	19,136	19,614	20,104	20,607	21,122	21,650	22,191	22,662	
HR GENERALIST																		
IT NETWORK ADMINISTRATOR																		
PURCHASING/BUDGET COORDINATOR																		
UTILITY FOREMAN																		
ANIMAL CONTROL SUPERVISOR	110	16,567	17,064	17,491	17,928	18,376	18,835	19,306	19,789	20,284	20,791	21,311	21,843	22,389	22,949	23,523	24,022	
COURT CLERK																		
DISPATCH SUPERVISOR																		
FLEET SERVICES SUPERVISOR																		
PARKS SUPERVISOR																		
RECREATION COORDINATOR																		
EVIDENCE ROOM TECHNICIAN																		
ACCOUNTING SUPERVISOR	111	17,892	18,429	18,850	19,352	19,846	20,342	20,851	21,372	21,906	22,454	23,015	23,591	24,181	24,785	25,405	25,944	
BUILDING OFFICIAL	112	19,662	20,272	20,779	21,288	21,831	22,376	22,936	23,509	24,097	24,699	25,317	25,950	26,599	27,264	27,945	28,538	
ACCOUNTING SUPERVISOR	113	21,650	22,299	22,857	23,428	24,014	24,614	25,229	25,860	26,507	27,169	27,849	28,545	29,258	29,990	30,740	31,392	
BUILDING OFFICIAL																		
UTILITY SUPERINTENDENT	114	23,815	24,529	25,142	25,771	26,415	27,076	27,752	28,446	29,157	29,886	30,633	31,399	32,184	32,989	33,814	34,551	
UTILITY SUPERINTENDENT																		
MANAGEMENT POSITIONS																		
CITY SECRETARY	I	25,092	25,845	26,620	27,286	27,968	28,667	29,384	30,118	30,871	31,643	32,434	33,245	34,076	34,928	35,801	36,696	37,638
CIVIC CENTER MANAGER	II	28,605	29,463	30,347	31,106	31,893	32,661	33,498	34,335	35,193	36,073	36,975	37,899	38,847	39,818	40,814	41,834	42,908
COMMUNICATIONS MANAGER																		
IT DIRECTOR	III	32,610	33,588	34,596	35,461	36,347	37,256	38,187	39,142	40,120	41,123	42,152	43,205	44,285	45,393	46,527	47,691	48,915
FINANCE DIRECTOR																		
FIRE CHIEF																		
MANAGER OF ECONOMIC AND COMMUNITY DEVELOPMENT																		
POLICE CHIEF																		
PUBLIC WORKS DIRECTOR																		
ASSISTANT CITY MANAGER	IV	37,175	38,290	39,439	40,425	41,436	42,472	43,533	44,622	45,737	46,881	48,053	49,254	50,485	51,748	53,041	54,367	55,763
CITY MANAGER	V	43,123	44,417	45,749	46,893	48,065	49,267	50,499	51,761	53,055	54,382	55,741	57,135	58,563	60,027	61,528	63,066	64,685
CITY MANAGER	VI	50,885	52,412	53,984	55,334	56,717	58,135	59,589	61,078	62,605	64,170	65,775	67,419	69,104	70,832	72,603	74,418	76,328

**CITY OF LIVE OAK
2012/13 APPROVED 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	\$33,655.53	\$34,665.20	\$35,531.83	\$36,420.12	\$37,330.63	\$38,263.89	\$39,220.49	\$40,201.00							
		3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%						
Firefighter/Paramedic	F2	\$38,424.47	\$39,577.20	\$40,566.63	\$41,580.80	\$42,620.32	\$43,685.82	\$44,777.97	\$45,897.42	\$47,044.85	\$48,220.97	\$49,426.50	\$50,662.16			
		3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%			
Fire Lieutenant	F-3	\$52,684.71	\$54,265.25	\$55,621.88	\$57,012.43	\$58,437.74	\$59,898.68	\$61,396.15	\$62,931.06	\$64,504.33						
		3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%						
Fire Captain	F4	\$55,837.87	\$57,513.01	\$58,950.83	\$60,424.60	\$61,935.22	\$63,483.60	\$65,070.69	\$66,697.45	\$68,364.89	\$70,074.01					
		3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%					
Assistant Fire Chief	F5	\$66,642.26	\$68,641.53	\$70,357.57	\$72,116.51	\$73,919.42	\$75,767.40	\$77,661.59	\$79,603.13	\$81,593.21	\$83,633.04	\$85,723.86	\$87,866.96	\$90,063.63	\$92,315.23	
		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%	2.5%

**CITY OF LIVE OAK
2012/13 APPROVED 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	\$12.212	\$12.578	\$12.893	\$13.215	\$13.545	\$13.884	\$14.231	\$14.587							
		3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%						
Firefighter/Paramedic	F2	\$13.942	\$14.360	\$14.719	\$15.087	\$15.465	\$15.851	\$16.247	\$16.654	\$17.070	\$17.497	\$17.934	\$18.382			
		3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%			
Fire Lieutenant	F-3	\$19.116	\$19.690	\$20.182	\$20.687	\$21.204	\$21.734	\$22.277	\$22.834	\$23.405						
		3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%						
Fire Captain	F4	\$20.260	\$20.868	\$21.390	\$21.925	\$22.473	\$23.035	\$23.611	\$24.201	\$24.806	\$25.426					
		3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%					
Assistant Fire Chief	F5	\$32.040	\$33.001	\$33.826	\$34.671	\$35.538	\$36.427	\$37.337	\$38.271	\$39.228	\$40.208	\$41.213	\$42.244	\$43.300	\$44.382	
		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%	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



**General Fund
Three Year Financial Plan
Fiscal Years 2013 Through 2015**

Classification	2008/09		2009/10		2010/11		Projected		PROPOSED BUDGETS		
	Actual	Actual	Actual	Actual	Actual	Actual	2011/12 EOY	2012/13 Approved Budget	2013/14 Proposed Budget	2014/15 Proposed Budget	2015/16 Proposed Budget
Beginning Fund Balance - October 1:	6,505,185	6,630,564	6,623,426	6,623,426	6,566,132	6,523,672	6,039,403	5,613,186			
REVENUES											
Taxes - Ad Valorem (Property)	2,203,334	2,607,596	2,781,765	2,842,827	2,842,827	2,904,161	3,130,765	3,419,380			
Taxes - Sales Tax, Mixed Beverage	4,197,574	4,282,953	4,494,547	4,663,795	4,663,795	4,724,783	4,795,655	4,891,568			
Franchise Fees	717,274	810,184	805,082	776,700	776,700	740,700	765,000	785,000			
Permits & Licenses	258,750	421,730	443,903	333,975	333,975	374,550	330,000	295,000			
Grants/Intergovernmental	116,555	114,897	106,019	206,388	206,388	408,166	110,000	110,000			
Service Use Fees	106,124	99,342	103,609	97,886	97,886	95,350	105,000	105,000			
Fines and Forfeitures	542,341	487,197	375,218	360,450	360,450	424,500	400,000	400,000			
Interest	85,645	46,249	45,227	53,500	53,500	75,000	75,000	75,000			
Miscellaneous	96,533	58,601	107,827	42,750	42,750	49,000	55,000	60,000			
Transfers In	272,500	295,000	295,000	310,000	310,000	310,000	310,000	310,000			
Fund Balance	-	-	-	-	-	884,269	826,217	774,746			
Total Revenues	8,596,630	9,223,748	9,558,197	9,688,271	9,688,271	10,990,479	10,902,637	11,225,694			
EXPENDITURES											
Personnel Services	5,736,066	6,339,525	6,825,697	6,894,557	6,894,557	7,406,435	7,554,564	7,818,973			
Supplies	504,709	575,469	650,617	586,710	586,710	670,055	676,756	683,523			
Other Services & Charges	1,292,847	1,374,696	1,513,548	1,593,662	1,593,662	2,093,909	2,125,318	2,157,197			
Capital	478,248	206,517	471,009	282,987	282,987	155,370	180,000	200,000			
Transfers Out	459,381	734,679	154,620	372,815	372,815	664,710	366,000	366,000			
Total Expenditures	8,471,251	9,230,886	9,615,491	9,730,731	9,730,731	10,990,479	10,902,637	11,225,694			
Net Revenues Over (Under) Expenditures	125,379	(7,137)	(57,294)	(42,460)	(42,460)	-	-	-			
Less Fund Balance	-	-	-	-	-	(884,269)	(826,217)	(774,746)			
Actual Changes to Fund Balance	125,379	(7,137)	(57,295)	(42,460)	(42,460)	-	-	-			
Ending Fund Balance - September 30:	6,630,564	6,623,426	6,566,132	6,523,672	6,523,672	5,639,403	5,213,186	4,838,440			
Contingencies Budgeted	-	-	-	-	-	400,000	400,000	400,000			
Adjusted Ending Fund Balance - Sept. 30	6,630,564	6,623,426	6,566,132	6,523,672	6,523,672	6,039,403	5,613,186	5,238,440			

**Emergency Radio System Fund
2012/13 Approved Budget
10 Year Projection**

	Actual 2010/11	Projected 2011/12	Approved 2012/13	Emergency Radio System									
				Proposed 2013/14	Proposed 2014/15	Proposed 2015/16	Proposed 2016/17	Proposed 2017/18	Proposed 2018/19	Proposed 2019/20	Proposed 2020/21		
Beginning Balance	290,835	360,777	161,963	101,018	98,684	94,613	89,229	84,760	78,967	156,816	233,273		
Projected Revenues							5.0%						
Rentals	106,965	86,424	23,800	23,800	25,000	25,000	26,208	26,208	26,208	26,208	26,208	26,208	
Interest	116	200	50	50	50	50	50	50	50	50	50	50	
Grants	-	153,000	-	-	-	-	-	-	-	-	-	-	
Bond Proceeds	-	527,470	-	-	-	-	-	-	-	-	-	-	
Inter-governmental-Admin Transfer in - GF Capital	-	-	-	29,760	31,260	31,260	32,760	32,760	32,760	32,760	32,760	32,760	
Transfer in - GF Admin	-	-	48,475	56,945	58,181	59,194	60,487	61,811	63,169	64,561	65,987	65,987	
Total Projected Revenues	107,081	767,094	72,325	110,555	114,491	115,504	119,505	120,829	207,187	208,579	210,005	210,005	
Projected Expenditures													
Personnel Services	34,245	46,146	96,950	98,889	101,361	103,388	105,973	108,622	111,338	114,122	116,975	116,975	
Supplies	320	412	1,770	2,000	2,200	2,500	3,000	3,000	3,000	3,000	3,000	3,000	
Other Services & Charges	2,574	11,574	10,750	12,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	
Capital	-	907,776	23,800	-	-	-	-	-	-	-	-	-	
Total Projected Expenditures	37,139	965,908	133,270	112,889	118,561	120,888	123,973	126,622	129,338	132,122	134,975	134,975	
	69,942	(198,814)	(60,945)	(2,335)	(4,071)	(5,384)	(4,469)	(5,793)	77,849	76,457	75,031	75,031	
Ending Fund Balance	360,777	161,963	101,018	98,684	94,613	89,229	84,760	78,967	156,816	233,273	308,304	308,304	

**Economic Development Corporation
2012/13 Approved Budget
5+ Year Projections**

	Economic Development Corporation							
	Actual 2010/11	Revised 2011/12	Projected 2011/12	Approved 2012/13	Proposed 2013/14	Proposed 2014/15	Proposed 2015/16	Proposed 2016/17
Beginning Balance	1,416,227	954,830	954,830	1,009,436 (100,000)	833,642 (60,000)	776,467	795,145	833,245
Less Committed - Lookout Rd MPO								
Projected Revenues								
Sales Tax	1,470,880	1,481,422	1,529,932	1,548,261	1,571,485	1,602,915	1,634,973	1,675,848
Interest	1,555	10,000	1,600	8,000	8,000	8,000	8,000	8,000
Total Projected Revenues	1,472,435	1,491,422	1,531,532	1,556,261	1,579,485	1,610,915	1,642,973	1,683,848
Projected Expenditures								
Personnel Services	117,713	121,980	104,793	124,030	127,131	132,216	135,521	140,942
Supplies	6,638	7,900	2,900	7,900	8,500	9,000	9,250	9,500
Other Services & Charges	172,830	222,360	132,100	233,740	233,740	243,740	248,740	268,740
Capital	640,118	217,635	187,500	160,000	100,000	100,000	100,000	100,000
Interfund Transfers	996,533	1,108,143	1,049,633	1,106,385	1,107,290	1,107,281	1,111,362	979,456
Total Projected Expenditures	1,933,832	1,678,018	1,476,926	1,632,055	1,576,661	1,592,237	1,604,873	1,498,638
Ending Fund Balance	(461,397)	(186,596)	54,606	(75,794)	2,824	18,678	38,100	185,209
	<u>954,830</u>	<u>768,234</u>	<u>1,009,436</u>	<u>833,642</u>	<u>776,467</u>	<u>795,145</u>	<u>833,245</u>	<u>1,018,454</u>

Current debt paid by EDC in part or in total

Series 2002 bonds were refunded by the Series 2010 Refunding bonds								
Series 2004 bonds - EDC contributes 0% for this issue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Series 2005 bonds - EDC contributes 100% for this issue	393,375	392,513	392,513	393,375	393,813	393,825	393,413	392,575
Series 2010 Refunding - EDC contributes 100% for this issue	366,375	313,674	313,674	366,375	368,102	369,521	370,634	366,441
Series 2012 bonds - EDC contributes for the water rights part	126,195	123,006	123,006	126,195	124,935	123,495	126,875	-
	<u>829,193</u>	<u>829,193</u>	<u>829,193</u>	<u>885,945</u>	<u>886,850</u>	<u>886,841</u>	<u>890,922</u>	<u>759,016</u>
	70,440	70,440	70,440	70,440	70,440	70,440	70,440	70,440
	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
	1,049,633	1,049,633	1,049,633	1,106,385	1,107,290	1,107,281	1,111,362	979,456

City of Live Oak

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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 Customers – 2,510
Commercial Customers - 151

SEWER

Residential Customers – 4,361
Commercial Customers - 174

AVERAGE MONTHLY CONSUMPTION

Residential – 7,348 Gallons
Commercial – 56,268 Gallons

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 sq ft; 3,200 capacity
The Rocket Room – 3,500 sq ft; 450 capacity
The Rough Rider Room – 1,700 sq ft; 150 capacity

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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 1st. 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.

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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** – 1st 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.

