



"Strength in Community"

The City of Live Oak received the 1998 Municipal Excellence Award in the Management Innovations Category for property redevelopment into the new Live Oak Civic Center.



The City of Live Oak received the 2014 Best In Commercial Real Estate award for "Best Retail Sale" for the sale and redevelopment of the old Live Oak Civic Center property.



# City of Live Oak, Texas

# Approved Annual Budget

## Fiscal Year 2014/2015

### October 1, 2014 through September 30, 2015

**Scott Wayman**  
City Manager

Due to the passage of S.B. No. 656, Section 102.007 of the Texas Local Government Code was amended to require that the following information be included as the cover page for a budget document:

1. “This budget will raise more revenue from property taxes than last year’s budget by an amount of \$803,898, which is a 19.85% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$94,908.”

2. The record vote of each member of the governing body by name voting on the adoption of the 2014/2015 budget is as follows:

**FOR:** Councilmembers: Mendell Morgan, Bob Tullgren, Eric Sanchez, Ed Cimics, Aaron Dahl  
**AGAINST:** None  
**PRESENT and not voting:** Mayor Mary Dennis  
**ABSENT:** None

3. The municipal property tax rates for the preceding fiscal year, and each municipal property tax rate that has been proposed or calculated for the current fiscal year, include:

	Preceding Fiscal Year <u>2013/14</u>	Current Fiscal Year <u>2014/15</u>
a. The Property Tax Rate ( <u>Adopted</u> )	\$0.445401	\$0.510000
b. The Effective Tax Rate	0.445401	0.432236
c. The Effective Maintenance & Operations Tax Rate	0.545929	0.520075
d. The Maximum Operating Tax Rate	0.589603	0.561681
e. The Total Rollback Tax Rate	0.678644	0.715318
f. The Rollback Tax Rate, adjusted for sales tax	0.488735	0.540923
g. The Debt Rate	0.089041	0.153637

The record vote of each member of the governing body by name voting on the adoption of the property tax rate is as follows:

**FOR:** Councilmembers: Mendell Morgan, Bob Tullgren, Eric Sanchez, Ed Cimics, Aaron Dahl  
**AGAINST:** None  
**PRESENT and not voting:** Mayor Mary Dennis  
**ABSENT:** None

4. The total amount of outstanding municipal debt obligations secured by property taxes is \$21,495,167. (including principal and interest). The total amount of outstanding debt obligations considered self-supporting is \$9,286,065. Self-supporting debt is currently secured by inter-local agreements with the Economic Development Corporation and supported by sales tax revenues or the City’s Utility Fund.

Fiscal Year 2014-15 Principal & Interest Requirements for Debt Service are:

- a. Property Tax Supported Debt: \$1,411,603
- b. Self-Supporting Debt: \$1,121,854



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

**FISCAL YEAR 2014-15**  
**October 1, 2014 – September 30, 2015**

**CITY COUNCIL**

MARY M. DENNIS  
Mayor

MENDELL MORGAN  
Council Member, Place 1

ROBERT “BOB” TULLGREN  
Council Member, Place 2

ERIC SANCHEZ  
Council Member, Place 3

ED CIMICS  
Council Member, Place 4

AARON DAHL  
Council Member, Place 5  
Mayor Pro Tem

**PREPARED BY**

SCOTT WAYMAN, City Manager  
LEROY KOWALIK, Finance Director  
KATHY SCHOBINGER, Budget Coordinator  
JACKIE MALLOY, Accounting Supervisor



# City of Live Oak

## Approved Budget 2014/15

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## 2014/15 BUDGET MESSAGE

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Date: September 9, 2014  
To: Mayor and City Council  
From: Matthew Smith, City Manager  
Leroy Kowalik, Finance Director  
Subject: 2014/15 Budget

### **Time to Move on With a New Book**

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
- 2012/13** – How Much Longer Will It Be
- 2013/14** – Maybe, Maybe Not

The 2014/15 approved budget just may be the budget cycle that begins the next journey of growth and progress for the City of Live Oak. The slow economy, which has been affecting the City of Live Oak (City) since 2008/09, may be one for the history books. So could it be “time to move on with a new book?”

This budget definitely represents that change to a more prosperous environment. The City has definitely weathered many unwelcomed effects from the economy that have challenged this area. There are definite signs that things are moving forward. One positive sign is the City continues to see growth in the levels of sales tax remittance compared to last year. Another positive note is the amount of new commercial development within the City. The City is projected to be built out in residential development within this next fiscal year. Residential and commercial property values are on the rise. The City has over \$18 million of new taxable valued properties coming on board since last year. There has been a huge spike in commercial development interests within the City. Another positive sign is that the citizens of Live Oak passed three bond propositions in May 2014 for over \$10.6 million.

The 2014/15 approved budget continues to dictate that the City remains in a strong, stable financial position. The key focal points in this year’s budget process was again “building capacity” and “looking to the future” The biggest difference of this budget from recent past budgets was the discussions around the City’s future and how to align the City with this next round of growth. This budget is definitely the beginning of a growth cycle. The City has been



and continues to utilize its fund balance (reserves) to fund capital expenditures, one-time costs and emergency contingencies. There were several changes to some funding mechanics, as well as several new programs added.

Many assumptions and estimates in this budget are comparable to prior budgets. The City will continue to support a wide variety of programs and services that have become dear to many of the citizens. The City continues to align the cash flows necessary to sustain these services and programs at the high level that is expected. Several proposals were presented to council in the workshops to be given attention as the City looks into the future. There is no magical template that cities can follow to ensure sustainability or prepare them for any future hurdles. City Council and staff can only make the best fiscal policies with the situations at hand.

The approved annual budget increases the property tax above 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. Council voted to proceed with the budget process at a property tax rate of \$0.510000 per \$100 of taxable value. With the success of the May 2014 bond election, the debt service requirement for the new bonds to fund these projects is the primary, if not the sole reason, for the tax increase.

The following items and concepts are contained within this annual 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. The last several years' budgets began to see some positive change in the economy by allowing slight increases in sales tax projections and some other revenue sources. This year was more progressive.
2. For six consecutive years, the budgets attempted to align the City with the next round of growth on the horizon while aligning these efforts with future maintenance and service needs. The results of these efforts were very visible in the preparation of last year's budget, as well as, 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. In addition to all of this, the 2014/15 budget is beginning to lay the foundation for the next round of growth.
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 maintenance costs. The City is still maintaining above a 6:1 ratio of monthly operating expense to reserves. Barring any more negative economic constraints, the last several budgets have begun the process of hopefully diminishing its use of reserves at the levels it did for prior 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. Move forward with the projects that were passed in the May 2014 bond election.
7. Evaluate any new goals and objectives of the current Council and align them to the long term plan for the City.
8. This budget is proposing a utility rate study for the water and sewer utility and a rate study for the storm water utility. It is good practice to engage in an independent rate analysis study every 4-5 years to ensure the appropriate rate structures are in place.

The budget workshops once again helped Management and Council to view the reality of the future of Live Oak. They were productive workshops that gave Council the opportunity to review and voice any concerns on the 2014/15 budget. It also allowed Council the opportunity to share their concerns with regards to the future of the City. It was the unanimous vote of Council to propose a property tax rate of \$0.510000 per \$100 valuation which was above the effective tax rate by 17.99%. The primary, if not the sole reason, for the increase was to pay for the debt service requirement on the new bonds that were issued to support the projects that passed in the May 2014 bond election.

In conclusion, the City of Live Oak has endured many challenges over the past several years, but very similar to last year, this budget definitely is producing the fruits of the decisions made by staff and City Council over the same years. Again, could this be the “time to move on with a new book?” This budget dictated that the answer is “yes”. While preparing this year’s budget, the City remained cognizant of future 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. Through the budget process, this Council is again better in tune with what the City will be facing and how to withstand it.

Sincerely,

  
Scott Wayman  
City Manager

  
Leroy Kowalik  
Finance Director



**City of Live Oak**  
**Budget Assumptions and Estimates**  
**2014/2015 Approved Budget**

Welcome to another year of budgeting. The future continues to look promising for the City of Live Oak and it is evident by this year's annual budget. The overall message for the 2014/15 annual budget is again one of managed growth to get things accomplished without over-extending the finances. The City is experiencing some positive economic impacts but it is still not the time to "open the floodgates" with an onslaught of new projects and expenditures. This budget is very close to the same capacity of the current year's budget. The modest growths in revenues were quickly absorbed by some modest increases in expenditures. Again, this means current programs and services that are already in place are being proposed for funding at the same levels as the current year. There are some discussions and decisions that need to occur for the future sustainability of these current and proposed programs and services.

In preparing a budget, many assumptions and estimates have to be made. The whole budget is an estimate and the information that follows will highlight some of the major discussion points that have taken place in order to create this budget.

**Revenues**

Sales Tax Revenue	The City is continuing to experience a positive year for sales tax collections. The projection for ending the year is 2% better than last fiscal year. For the proposed budget, staff is recommending a conservative 1% 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 slightly increased to be more reflective of what the City has experienced on an average basis. The CPS franchise fee rate has gone up which is reflected in the proposed budget.
Property Tax	The proposed budget is being presented with the assumption that the City will stay at the effective tax rate. 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 slightly lower than the current tax rate. Early reports also show just over \$18,000,000 in new value to the tax roll. The proposed budget includes the additional taxes from this added value. More discussions need to take place on the property tax rate.



**City of Live Oak**  
**Budget Assumptions and Estimates**  
**2014/2015 Approved Budget**

**Fund Balance**

The City will again propose to utilize part of the City's General Fund unassigned fund balance. This amount is lower than last year which is in the right direction.

**Expenditures**

**Personnel Costs**

As mentioned in many 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 2014/15 budget is being presented with the following assumptions and estimates relating to personnel costs.

- No new personnel were requested from the management staff.
  - The City has experienced savings because of some tenured employees that have either retired or moved on and have now been replaced with new personnel
- To accommodate no market adjustments in the current year, this budget has a proposed 2% market adjustment to all pay structures. The markets have changed just over 2% combined over the last two years.
- Eligible employees are proposed to get their annual step increase. An annual step is 2.5%.
- Currently there is a 5% increase programmed for Group Health Insurance.
  - IPS (third party administrator) is in the process of preparing their final recommendations to staff for the City's health care package.
- TMRS (retirement) has issued their rate letter for the upcoming year and our FULL rate is slightly higher than our current rate. At some point (soon), the City will need to budget to begin paying off the net pension obligation (NPO) that the City has incurred.
- Other changes to personnel costs are absorbed through normal attrition (turnover).



City of Live Oak  
Budget Assumptions and Estimates  
2014/2015 Approved Budget

Other expenditures	There are varying changes to department budgets and can be discussed as needed. One of the biggest line item increases is for contracted fire inspections.
Reserve Funded Items	The City has been fortunate over the last several years by not needing to draw down fund balance in any substantial capacity, therefore, this proposed budget continues the utilization of unassigned fund balance to fund certain items. As often discussed, it is <b><u>very important</u></b> that the city manage the dependence on utilizing its reserves every year. At times it is appropriate to utilize the reserves as we have in the past several years and within this proposed budget. The shift back out of this practice <b><u>is necessary for stability.</u></b>

**Items for discussion that are not in the proposed budget:**

General Fund:

Victims Assistance Program – Discuss the value of coordinating and supporting a Victim’s Assistance Coordinator with the cities of Schertz, Cibolo and Live Oak. Live Oak’s monetary support would be around \$25,000.

ISO Consultant for the Fire Department – Discuss the value of hiring an ISO consultant for identifying ways of lowering the City’s ISO rating. Cost is around \$30,000

Net Pension Obligation – The City needs to address its financial obligation to pay down the net pension obligation that built up over the years.

Metrocom SWAT funding Interlocal Agreement – The City of Live Oak is taking the lead on addressing the funding shortfall of the regional SWAT team for supplies, equipment and training specifically for SWAT use. An Interlocal Agreement is currently being drafted up to present to participating cities to take before their respected councils. There are two monetary items for discussion; one is a lump sum amount and the other is an annual recurring payment.

Asset Replacement Fund:

Currently money is transferred into the asset replacement fund equal to 1 years’ worth of depreciation plus a 10% upcharge. The 10% is what covers the increase in cost between the time the initial equipment is purchased and when the replacement of the equipment occurs. Since the cost of equipment has risen higher than 10% discussions need to occur in regard to increasing the upcharge.



**City of Live Oak  
Budget Assumptions and Estimates  
2014/2015 Approved Budget**

**Debt Service Funds:**

The debt schedules do not reflect any new debt that the City is in the process of obtaining nor do they reflect the savings that will occur through the refunding of some of our existing debt. These schedules will be changed when the new information becomes available and will affect the Utility Funds, EDC and the Debt Service Fund.

**2014 Bond Fund:**

This is a new fund that has been created in the current year since the May 2014 Bond Election. This fund will track the bond proceeds coming in and the expenses going out for the approved Propositions.

**Utility Funds:**

This budget does not include funding for the vacant Utility Superintendent.

Need to have discussions regarding a Utility rate study for water, sewer and stormwater. It has been approximately five years since the last study. It is good practice to have one performed every 3-5 years to insure that the assessed rates are adequate to cover current expenses and future projects.

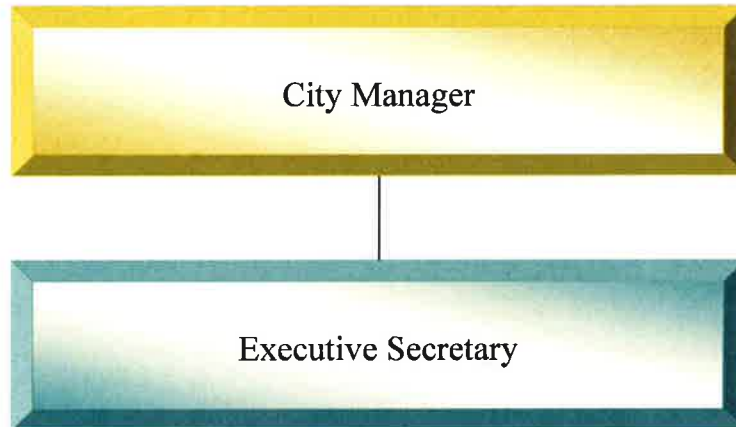


# City of Live Oak Overall Structure 2014/15

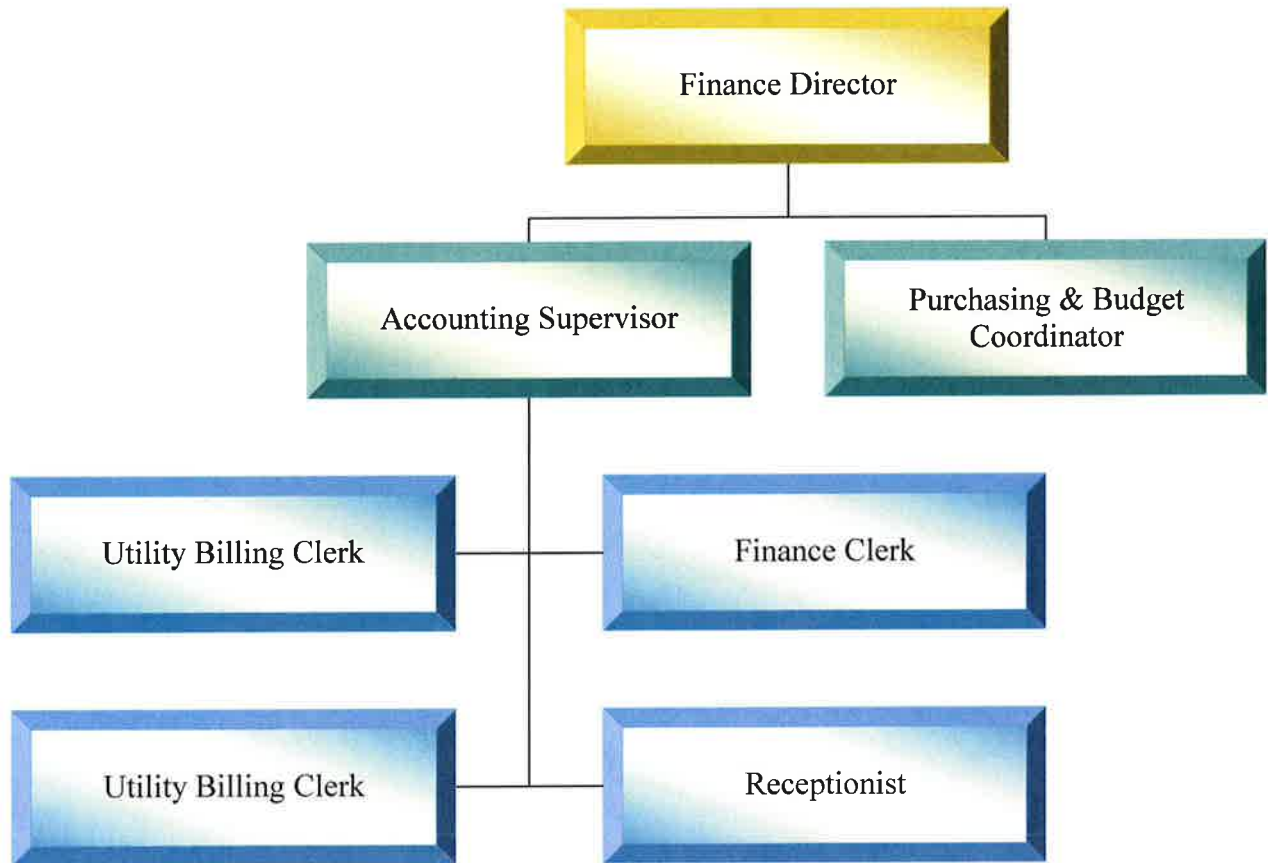




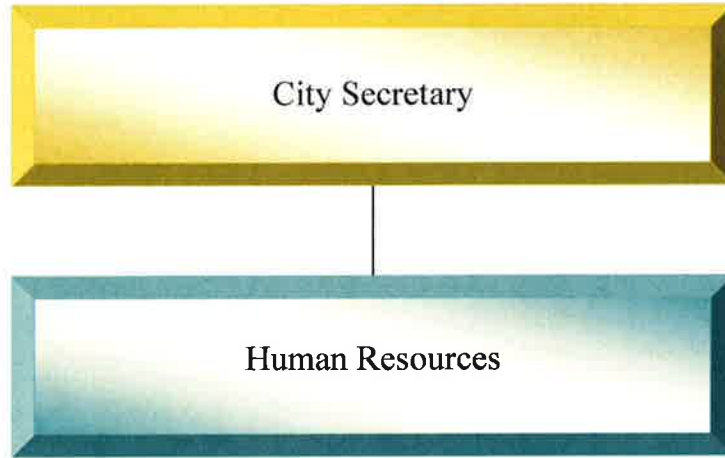
**City of Live Oak  
City Manager  
Department Organizational Chart**



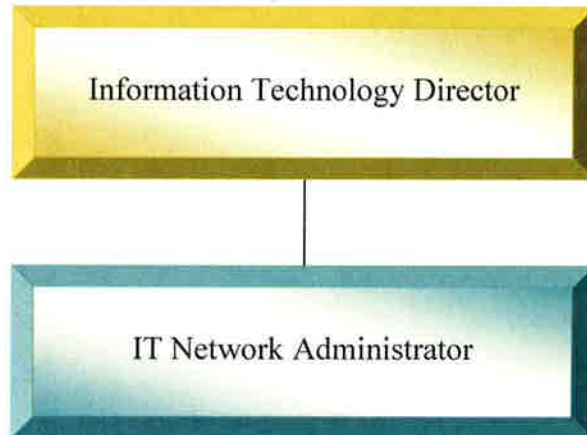
# City of Live Oak Finance Department Department Organizational Chart



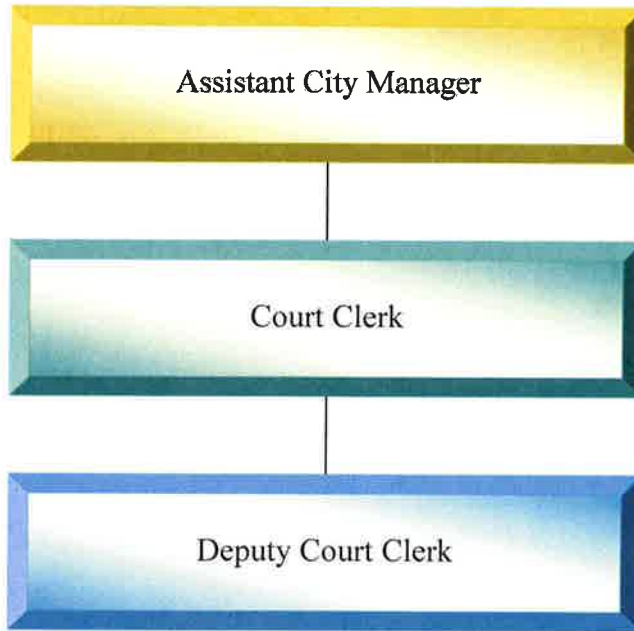
**City of Live Oak**  
**City Secretary**  
**Department Organizational Chart**



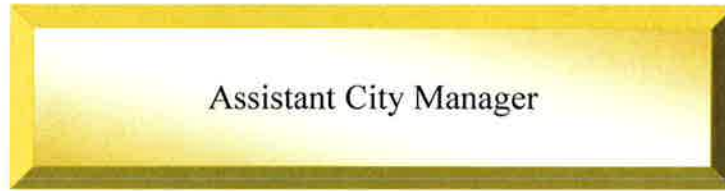
**City of Live Oak  
Information Technology  
Department Organizational Chart**



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



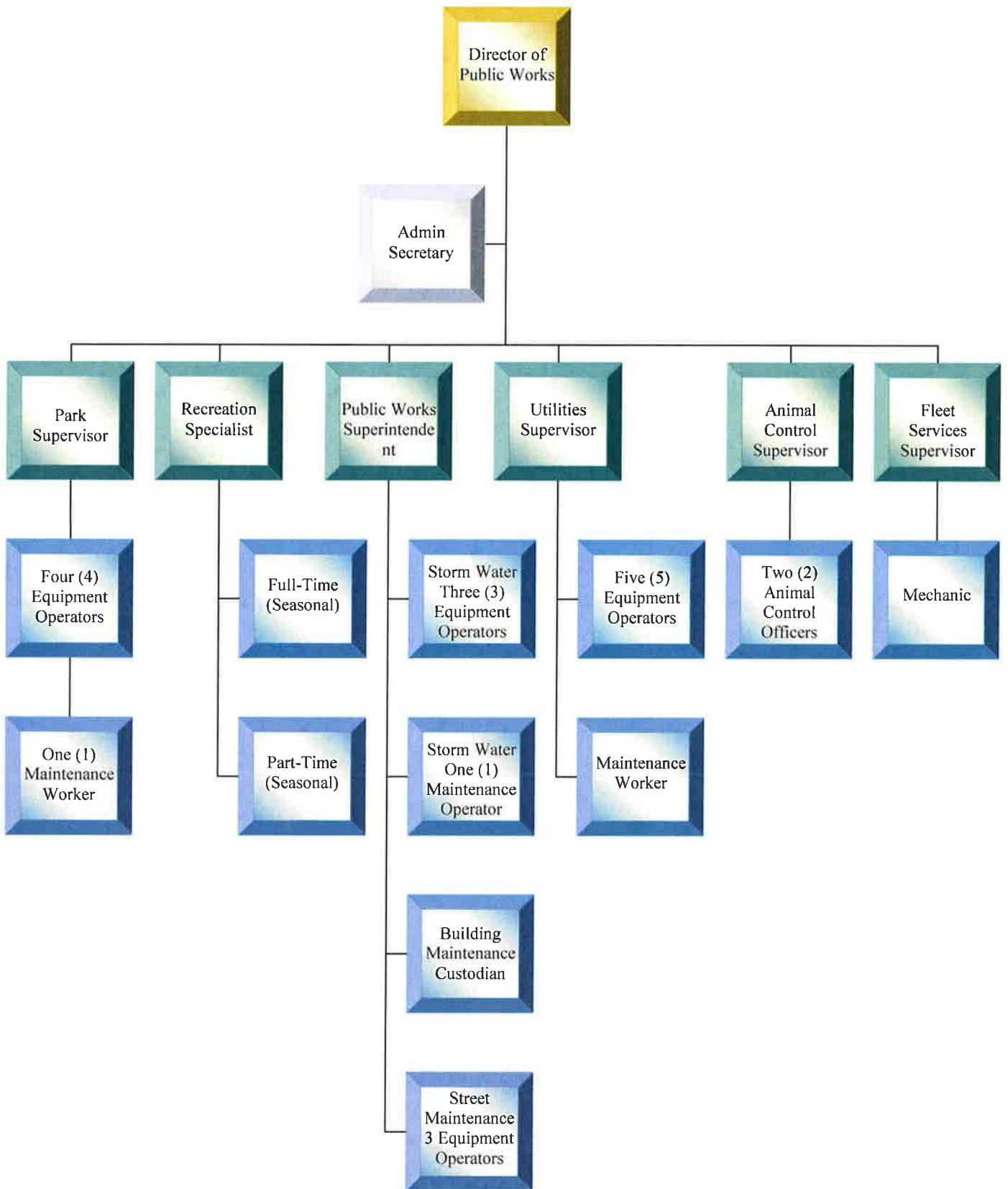
**City of Live Oak  
Planning & Zoning  
Department Organizational Chart**



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

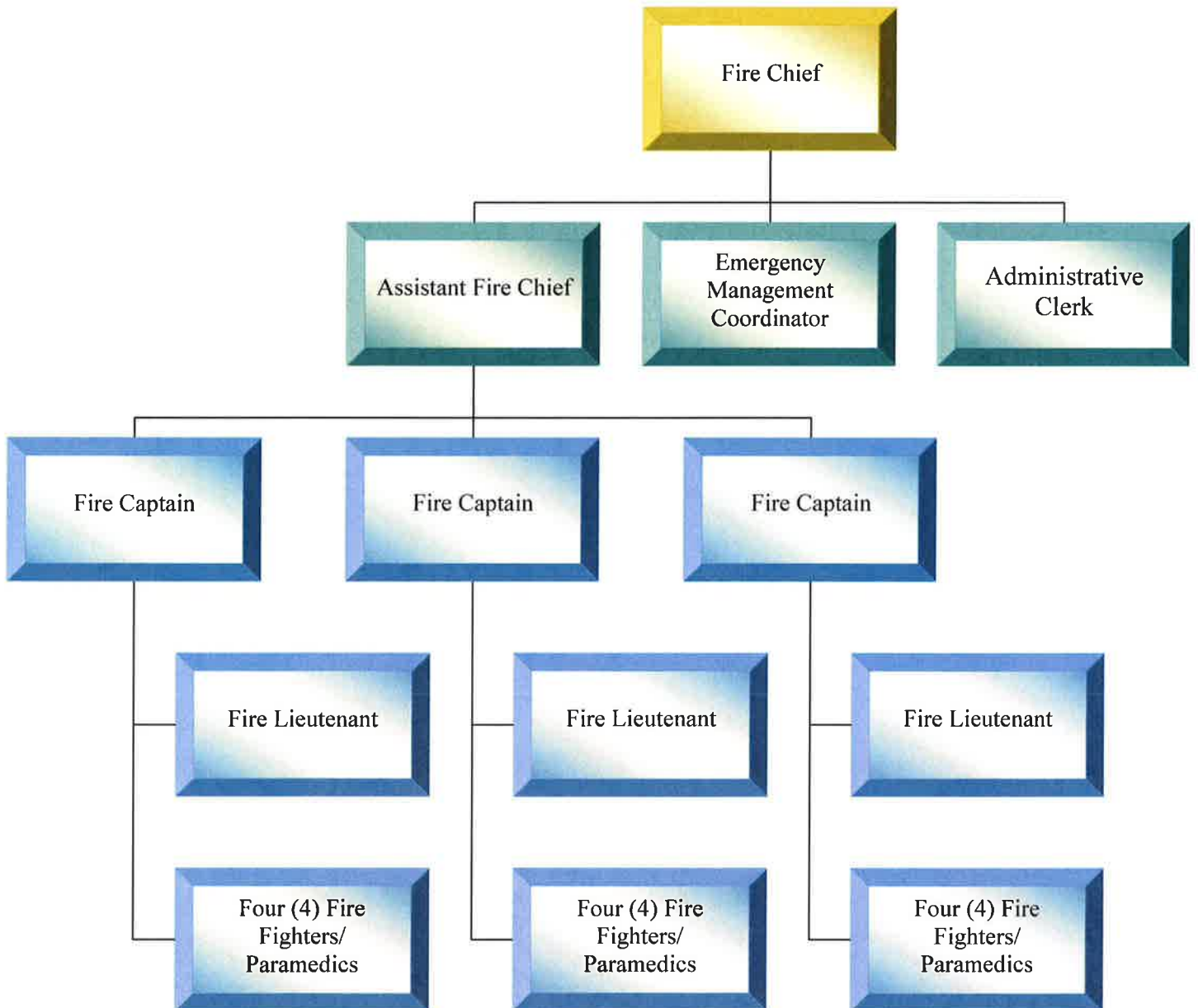


# City of Live Oak Public Works Department Organizational Chart

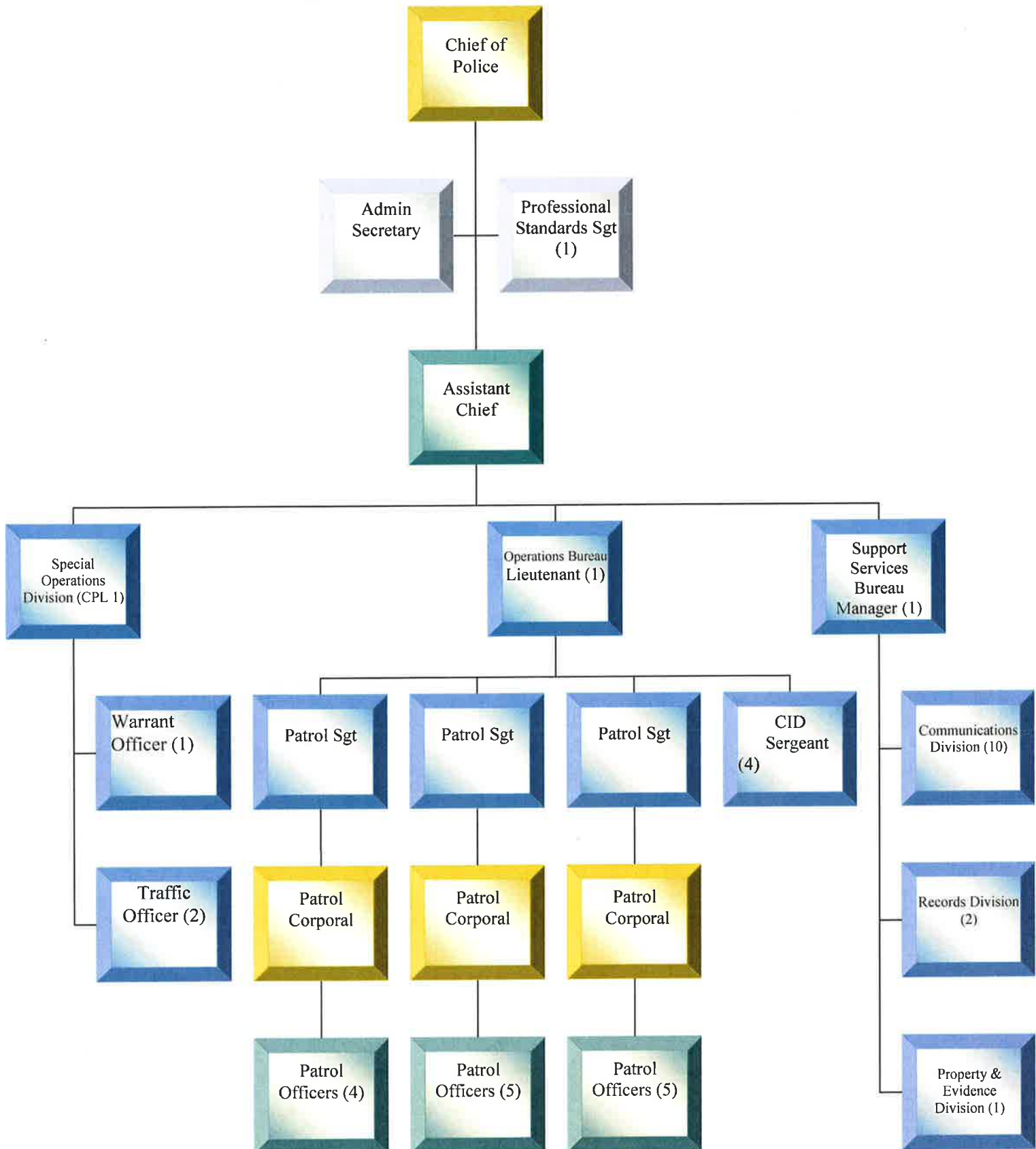




# City of Live Oak Fire Department Department Organizational Chart



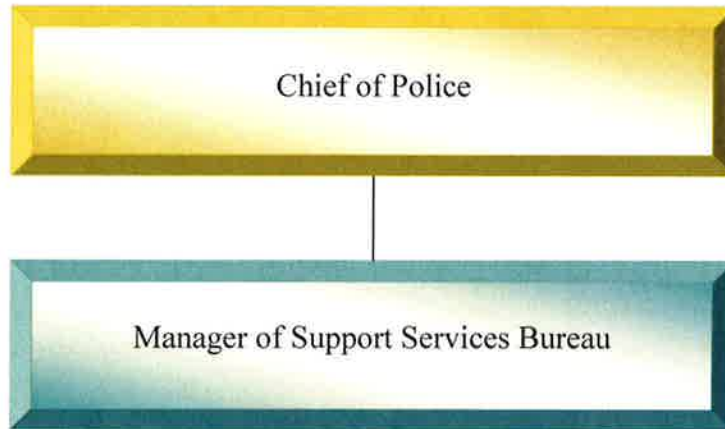
# City of Live Oak Police Department Department Organizational Chart

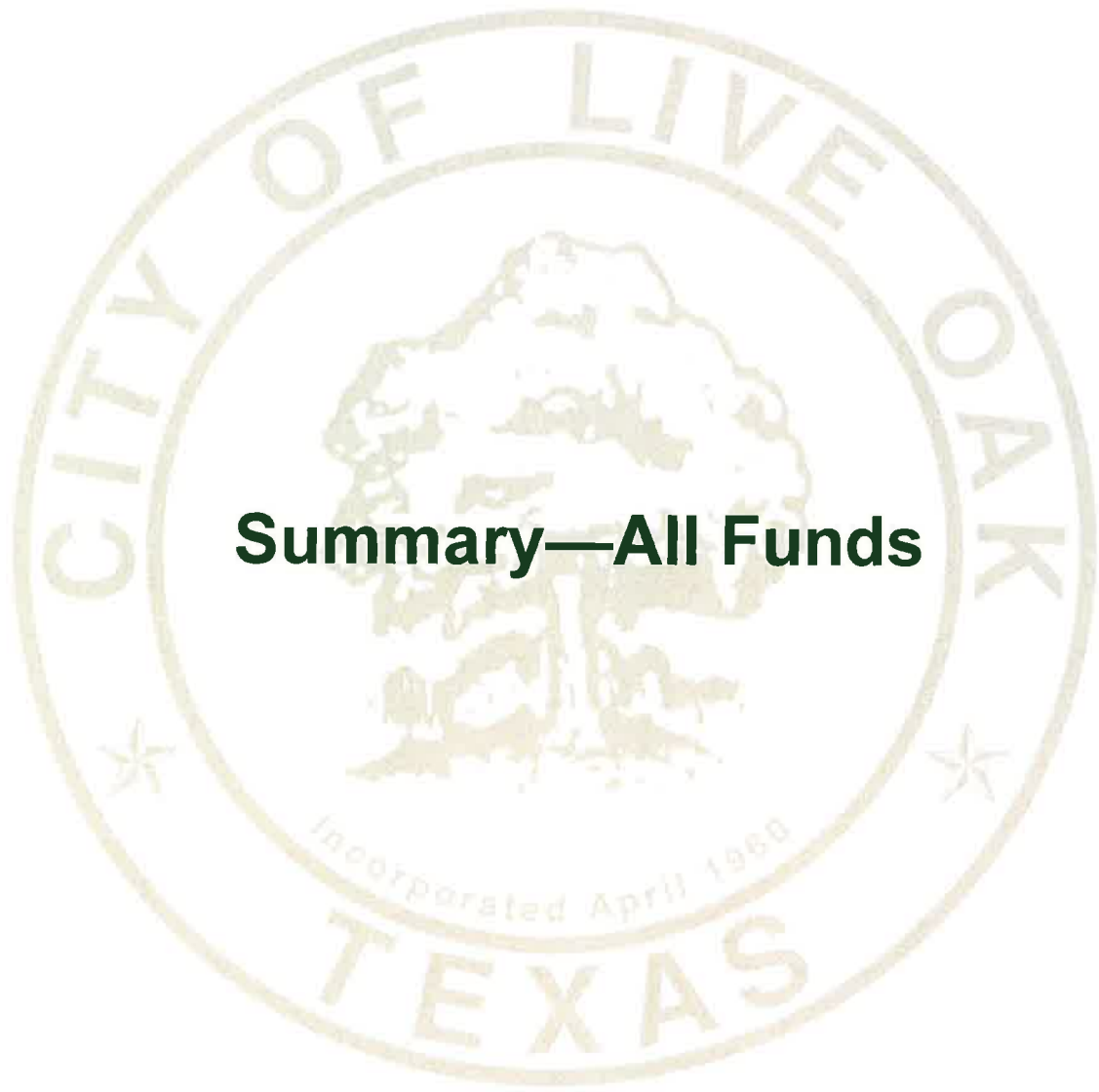


**City of Live Oak  
Economic Development Corporation  
Department Organizational Chart**



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





**Summary—All Funds**

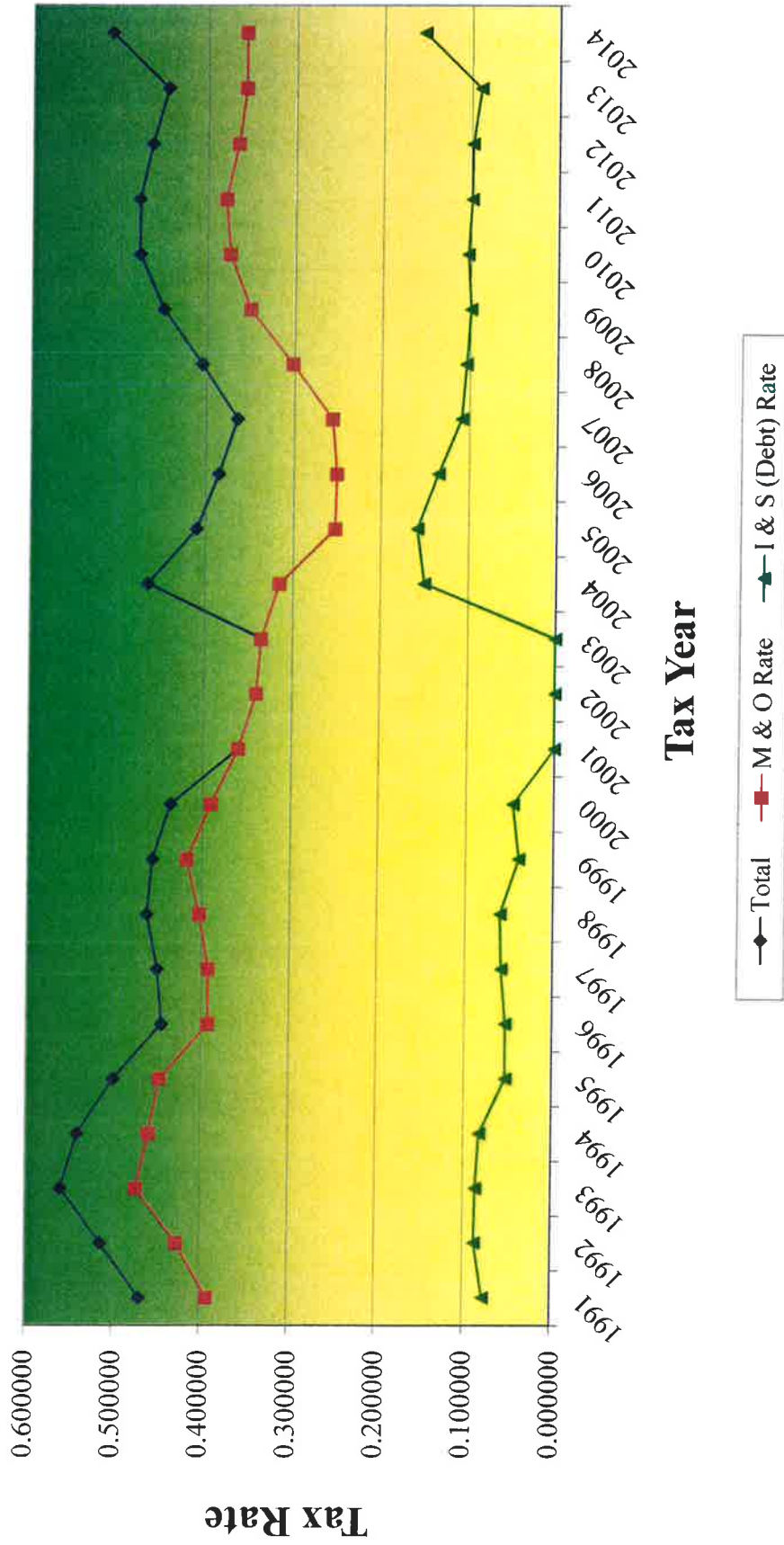
**CITY OF LIVE OAK  
APPROVED BUDGET 2014/2015  
SUMMARY - ALL FUNDS**

	Estimated Beginning Balance <u>Oct. 1, 2014</u>	Estimated Revenues	Transfers In	Approved Expenditures	Transfers Out	Use of Fund Balance	Estimated Ending Balance <u>Sept. 30, 2015</u>
<b>General Fund</b>	\$ 6,555,099	\$11,392,187	\$ 299,000	\$11,124,410	\$ 566,777	\$ 899,289	\$ 5,655,810
<b>Abatement Fund</b>	7,927	7,000	-	11,000	-	-	3,927
<b>Asset Replacement Fund</b>	1,829,954	1,500	434,004	326,465	-	-	1,938,993
<b>Debt Service Fund</b>	281,609	1,414,603	1,121,854	2,536,457	-	-	281,609
<b>Special Revenue Funds</b>							
Forfeiture Fund	11,086	15,000	-	25,000	-	-	1,086
Federal/State Grants Fund	-	1,051,435	-	1,051,435	-	-	-
Child Safety Fund	57,322	12,000	-	12,000	-	-	57,322
Court Technology Fund	103,879	12,100	-	8,200	-	-	107,779
Court Security Fund	42,296	10,100	-	20,370	-	-	32,026
Hotel Occupancy Tax Fund	491,973	320,750	-	295,000	-	-	517,723
Emergency Radio Sys Fund	168,460	36,100	49,180	145,395	-	-	108,345
PEG Fund	91,712	27,500	-	-	-	-	119,212
Alamo Regional SWAT Fund	-	32,500	136,500	142,500	26,500	-	-
<b>Capital Projects Funds</b>							
Capital Projects Fund	254,166	-	233,950	488,116	-	-	-
Woodcrest Park Fund	62,559	25	-	62,584	-	-	-
2005 CO Bonds Fund	70,205	20	-	70,225	-	-	-
2014 GO Bonds Fund	10,085,490	1,500	-	10,086,990	-	-	-
<b>Enterprise Funds</b>							
Utility Operations Fund	705,362	3,425,800	-	2,935,830	563,557	-	631,775
Utility Dev/R&R Fund	950,264	4,000	270,000	556,500	-	-	667,764
Stormwater Operation Fund	576,668	545,200	-	683,700	51,519	-	386,649
<b>Economic Dev. Corp. Fund</b>	<u>1,396,778</u>	<u>1,625,505</u>	<u>-</u>	<u>631,650</u>	<u>1,336,135</u>	<u>-</u>	<u>1,054,498</u>
<b>Total Funds</b>	<u>\$ 23,742,809</u>	<u>\$19,934,825</u>	<u>\$2,544,488</u>	<u>\$31,213,827</u>	<u>\$2,544,488</u>	<u>\$ 899,289</u>	<u>\$ 11,564,518</u>

**City of Live Oak  
2014/15 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	0.364903	0.098252	0.198699
2013	2014	0.445401	0.356360	0.089041	0.189909
2014	2015	0.510000	0.356363	0.153637	0.174395

# City of Live Oak Ad Valorem Tax Rates









## **10 - General Fund**

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

**GENERAL FUND  
APPROVED BUDGET  
FISCAL YEAR 2014/2015**

Estimated Beginning Fund Balance October 1, 2014: \$ 6,555,099

Estimated Revenues: 11,691,187

Approved Expenditures:

Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures
City Council	3,100	6,000	305,010	-	314,110
City Manager's Office	236,230	2,000	24,800	-	263,030
City Secretary's Office	139,450	43,550	334,960	-	517,960
Municipal Court	108,700	4,900	93,820	-	207,420
Finance Department	303,690	4,600	82,295	-	390,585
Emergency Management Office	61,860	10,225	13,450	-	85,535
Police Department	2,963,700	142,155	186,085	70,530	3,362,470
Communication Services	513,900	9,750	35,885	-	559,535
Fire & EMS Services	1,732,300	72,700	324,270	52,000	2,181,270
Public Works	282,850	257,485	331,400	15,000	886,735
Street Maintenance	182,550	63,500	194,000	-	440,050
Animal Control	182,150	19,450	22,760	17,700	242,060
Parks Maintenance	319,100	66,400	73,200	8,000	466,700
Leisure Services	111,300	30,100	70,500	-	211,900
Planning & Zoning	114,520	3,500	24,700	-	142,720
Development Services	227,720	9,760	102,700	-	340,180
Information Technology	192,120	6,300	277,100	36,630	512,150
Transfers Out.	-	-	270,920	295,857	566,777
<b>Total Expenditures</b>	<u>7,675,240</u>	<u>752,375</u>	<u>2,767,855</u>	<u>495,717</u>	<u>11,691,187</u>

Net Revenues/Expenditures -

Less Fund Balance Used in 2015 Operations (899,289)

Ending Fund Balance September 30, 2015: \$ 5,655,810

**GENERAL FUND  
APPROVED BUDGET  
FISCAL YEAR 2013/2014  
(AS AMENDED)**

Beginning Fund Balance October 1, 2013: \$ 6,534,741

Estimated Revenues: 10,955,939

Approved Expenditures:

Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures
City Council	3,100	6,000	72,000	-	81,100
City Manager's Office	226,150	2,000	24,800	-	252,950
City Secretary's Office	133,390	37,400	358,185	-	528,975
Municipal Court	104,680	4,500	91,600	-	200,780
Finance Department	294,270	4,500	82,490	4,000	385,260
Emergency Management Office	59,200	9,140	13,350	-	81,690
Police Department	2,882,400	118,360	127,710	183,235	3,311,705
Communication Services	504,250	9,875	31,584	-	545,709
Fire, Inspections & EMS Services	1,720,500	71,200	230,977	9,000	2,031,677
Public Works	276,400	247,200	325,800	-	849,400
Street Maintenance	176,100	63,500	194,000	-	433,600
Animal Control	181,300	19,450	20,860	12,300	233,910
Parks Maintenance	324,500	51,400	64,700	32,000	472,600
Leisure Services	110,000	30,100	67,450	18,000	225,550
Planning & Zoning	110,300	3,000	24,700	-	138,000
Development Services	219,900	9,760	84,550	17,550	331,760
Information Technology	183,850	6,300	237,160	34,900	462,210
Transfers Out.	-	-	128,315	260,748	389,063
<b>Total Expenditures</b>	<b>7,510,290</b>	<b>693,685</b>	<b>2,180,231</b>	<b>571,733</b>	<b>10,955,939</b>

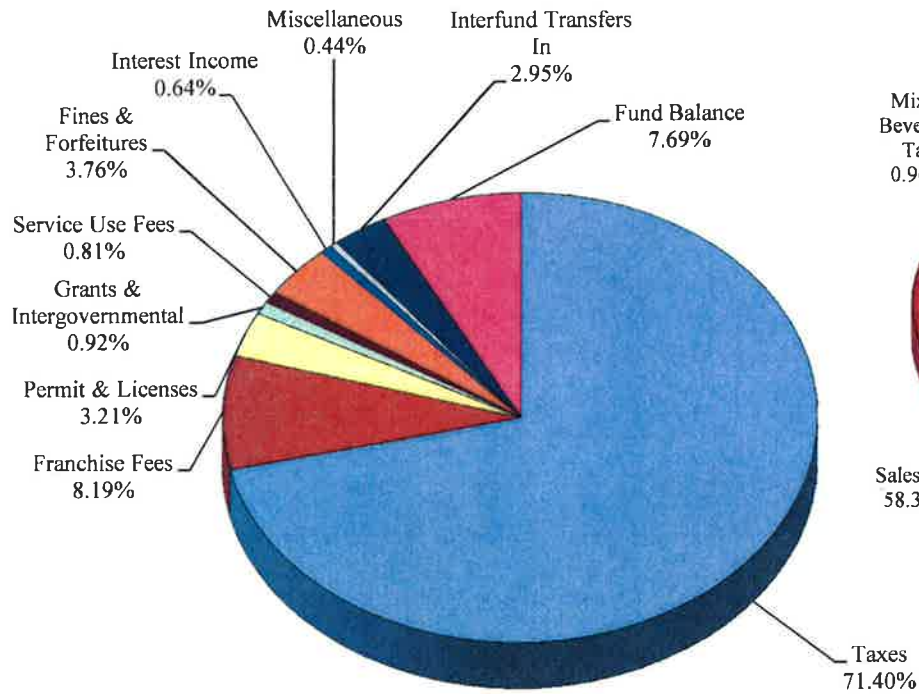
Net Revenues/Expenditures -

Less Fund Balance Used in 2014 Operations (856,772)

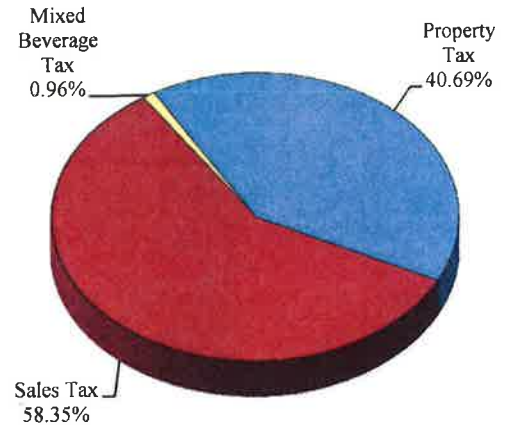
Ending Fund Balance September 30, 2014: \$ 5,677,969

**City of Live Oak  
Approved Budget - General Fund  
Fiscal Year 2014/15**

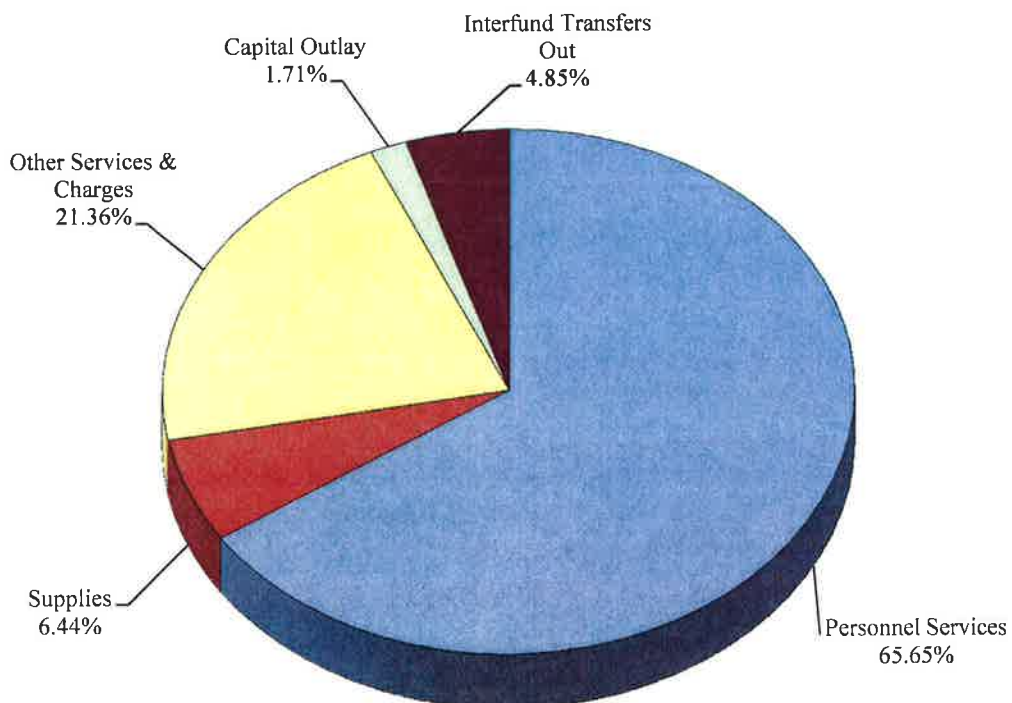
**Sources of General Fund Revenue**



**Sources of Taxes**



**Uses of General Fund Revenue**





**City of Live Oak  
General Fund  
2014/15 Approved Budget**

	<u>Audited 2012/13 Actual</u>	<u>Current FY 2013/14</u>		<u>Approved Budget FY 2014/15</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>REVENUES</b>					
<b>TAXES - AD VALORM</b>					
310.110 Current AdValorem Tax Rev	3,157,344	3,200,756	3,200,756	3,392,733	191,977
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	10,423	-	-	-	-
310.900 Refunds - AdValorem Taxes	-	(1,000)	-	(1,000)	-
310.911 Woodcrest TIRZ	(201,740)	(180,000)	(156,599)	-	180,000
TOTAL TAXES - AD VALORM	2,966,027	3,024,756	3,044,157	3,396,733	371,977
<b>TAXES - OTHER</b>					
311.300 General Sales/Use Tax Revenue	3,136,450	3,194,108	3,214,861	3,247,010	52,902
311.301 Sales/Use Tax to Reduce AdV Tx	1,568,225	1,597,053	1,607,431	1,623,505	26,452
311.399 Sales Tax Services	(5,645)	-	-	-	-
312.000 Mixed Beverage Tax	74,078	80,000	80,000	80,000	-
TOTAL TAXES - OTHER	4,773,108	4,871,161	4,902,292	4,950,515	79,354
<b>FRANCHISE FEES</b>					
313.100 San Antonio Water System	7,178	7,000	7,000	7,000	-
313.200 City Public Service Energy	457,420	440,000	595,000	650,000	210,000
313.300 Waste Management Franchise Fee	44,457	40,000	44,000	45,000	5,000
313.400 Cable TV Franchise Fees	140,974	150,000	130,000	130,000	(20,000)
313.500 Telephone Franchise Fees	140,900	120,000	120,000	120,000	-
313.600 Universal City Water Franchise	-	5,000	2,500	5,000	-
TOTAL FRANCHISE FEES	790,929	762,000	898,500	957,000	195,000
<b>PERMITS &amp; LICENSES</b>					
320.110 Alcoholic Bev Permit Rev	6,092	4,000	6,000	6,000	2,000
320.210 Food Est Permit Revenue	37,350	30,000	30,000	30,000	-
320.250 Food Handler Training Fee	3,245	5,000	3,200	5,000	-
320.310 Alarm Permit Revenue	8,520	6,000	7,500	7,000	1,000
320.810 Cert of Occupancy Revenue	1,430	1,000	1,200	1,000	-
320.830 Solicitors Permit Revenue	430	1,500	500	1,500	-
320.840 Coin Operated Machine Permit	4,365	3,000	4,000	3,000	-
321.100 Contractor Fee Revenue	25,436	50,000	30,000	50,000	-
321.110 Building Permit Revenue	180,282	200,000	160,000	200,000	-
321.130 Plumbing Permit	16,097	25,000	20,000	25,000	-
321.140 Electrical Permit	9,501	15,000	12,000	15,000	-
321.150 HVAC Permit	21,854	20,000	17,000	20,000	-
321.170 Sewer/Water Line Repair Permit	760	100	2,000	1,000	900
321.200 Fire Sprinkler Permit	1,476	1,000	1,600	1,000	-

**City of Live Oak  
General Fund  
2014/15 Approved Budget**

	<u>Audited 2012/13 Actual</u>	<u>Current FY 2013/14</u>		<u>Approved Budget FY 2014/15</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>REVENUES</b>					
321.300 Animal License Revenue	1,054	750	750	750	-
321.400 St/Curb/Sidewalk Permits	25	100	50	100	-
321.900 Demolition Permit	704	100	750	100	-
321.920 Fence Permit Revenue	2,053	3,000	2,000	3,000	-
321.990 Miscellaneous Permit Rev	4,142	6,000	4,500	6,000	-
TOTAL PERMITS & LICENSES	324,816	371,550	303,050	375,450	3,900
<b>GRANTS &amp; INTER-GOVT ALLOCATION</b>					
334.300 LEOCE Allocation	-	-	2,645	-	-
334.xxx CPS CIED program Funds	402,487	-	-	-	-
339.100 Dispatch Service Fees	68,368	107,000	104,000	107,000	-
TOTAL GRANTS & INTER-GOVT	470,855	107,000	106,645	107,000	-
<b>SERVICE USE FEES</b>					
341.300 Zoning/Subdivision Fees - Plat	1,117	1,000	1,000	1,000	-
342.110 Vehicle Impound Revenue	510	-	-	-	-
342.115 Vehicle Storage Revenue	6,535	2,000	7,500	5,000	3,000
342.410 Reinspection Revenue	15,565	20,000	7,500	20,000	-
342.510 Animal Impound Revenue	5,108	10,000	5,000	7,500	(2,500)
342.520 Euthanasia/Adoption Fees	4,380	3,500	3,000	3,500	-
347.000 Recreational Events	357	2,000	500	1,000	(1,000)
347.101 Father/Daughter Dance	679	500	1,260	500	-
347.103 Holiday Camp	-	300	-	300	-
347.104 Senior Programs	-	200	-	200	-
347.200 Swimming Pool Daily Admissions	22,624	20,000	22,000	20,000	-
347.202 Pool Passes	4,645	3,000	3,300	3,500	500
347.203 Swim Lessons	2,495	5,000	3,000	3,500	(1,500)
347.204 Swimming Pool Private Parties	2,629	2,500	2,500	2,500	-
347.210 Dolphin Swim Team Fees	-	-	-	-	-
347.500 Facilities Use Fees	22,266	16,000	20,000	18,000	2,000
347.900 Fund Raising Event Revenue	-	8,000	-	8,000	-
349.901 Out-of-town fee	40	100	100	100	-
349.930 N.S.F. Check Fees	25	100	50	100	-
TOTAL SERVICE USE FEES	88,975	94,200	76,710	94,700	500



**City of Live Oak  
General Fund  
2014/15 Approved Budget**

	<u>Audited 2012/13 Actual</u>	<u>Current FY 2013/14</u>		<u>Approved Budget FY 2014/15</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>REVENUES</b>					
<b>FINES &amp; FORFEITURES</b>					
350.100 Municipal Court Fines	287,924	320,000	346,000	330,000	10,000
350.400 State Court Cost Fees	14,524	17,000	14,000	17,000	-
350.500 Local Court Cost Revenue	26,209	30,000	30,000	30,000	-
350.700 Warrant Fees	59,947	55,000	62,700	60,000	5,000
350.800 City Fee	3,506	2,500	3,200	3,000	500
TOTAL FINES & FORFEITURES	<u>392,110</u>	<u>424,500</u>	<u>455,900</u>	<u>440,000</u>	<u>15,500</u>
<b>INTEREST &amp; MISCELLANEOUS</b>					
360.000 Interest Revenue	53,872	75,000	40,000	75,000	-
364.000 Sale/Damage Fixed Assets	16,298	10,000	5,000	10,000	-
364.100 Photocopy Revenue (Txbl)	1	-	-	-	-
364.110 Photocopy Revenue (Open Rec)	5,487	4,000	4,500	4,000	-
370.500 Recycling Revenue	-	12,000	-	12,000	-
370.900 Miscellaneous Revenue	10,621	25,000	25,000	25,000	-
370.910 Cash Over(Short)	60	-	10	-	-
370.92 Donations - Miscellaneous	-	-	-	-	-
370.930 Donations - Police Reserves	2,702	-	1,000	-	-
TOTAL INTEREST & MISCELLANEOUS	<u>89,041</u>	<u>126,000</u>	<u>75,510</u>	<u>126,000</u>	<u>-</u>
<b>INTER-FUND REVENUES</b>					
383.300 Utility Auto Shop Alloc	11,000	11,000	11,000	11,000	-
384.100 Unreserved Fund Balance	-	856,772	-	899,289	42,517
384.500 EDC Overhead Transfers	150,000	150,000	150,000	150,000	-
384.5xx Storm Water Utility Support Fee	37,500	45,500	45,500	45,500	-
384.xxx Alamo Regional SWAT Fund	-	-	-	26,500	26,500
384.800 Utility Overhead Alloc	111,500	111,500	111,500	111,500	-
TOTAL INTER-FUND REVENUES	<u>310,000</u>	<u>1,174,772</u>	<u>318,000</u>	<u>1,243,789</u>	<u>69,017</u>
<b>TOTAL REVENUES</b>	<u>10,205,861</u>	<u>10,955,939</u>	<u>10,180,764</u>	<u>11,691,187</u>	<u>735,248</u>

**City of Live Oak  
General Fund  
2014/15 Approved Budget**

	<u>Audited 2012/13 Actual</u>	<u>Current FY 2013/14</u>		<u>Approved Budget FY 2014/15</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>CITY COUNCIL</b>					
<b>PERSONNEL SERVICES</b>					
401.100 Council Compensation	2,420	3,000	2,500	3,000	-
401.240 Workers Compensation	99	100	105	100	-
<b>TOTAL PERSONNEL SERVICES</b>	<b>2,519</b>	<b>3,100</b>	<b>2,605</b>	<b>3,100</b>	<b>-</b>
<b>SUPPLIES EXPENSES</b>					
401.310 Office Supplies	547	1,000	500	1,000	-
401.395 Rec/Community Activities	3,667	5,000	8,000	5,000	-
<b>TOTAL SUPPLIES EXPENSES</b>	<b>4,214</b>	<b>6,000</b>	<b>8,500</b>	<b>6,000</b>	<b>-</b>
<b>OTHER SERVICES &amp; CHARGES</b>					
401.425 Conferences & Training	10,142	12,000	8,500	12,000	-
401.480 Contingencies	-	60,000	-	200,000	140,000
401.102 Net Pension Obligation Payment	-	-	-	93,010	93,010
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>	<b>10,142</b>	<b>72,000</b>	<b>8,500</b>	<b>305,010</b>	<b>233,010</b>
<b>TOTAL 401-CITY COUNCIL</b>	<b>16,875</b>	<b>81,100</b>	<b>19,605</b>	<b>314,110</b>	<b>233,010</b>

**City of Live Oak  
General Fund  
2014/15 Approved Budget**

	<u>Audited 2012/13 Actual</u>	<u>Current FY 2013/14</u>		<u>Approved Budget FY 2014/15</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>CITY MANAGER'S OFFICE</b>					
<b>PERSONNEL SERVICES</b>					
402.100 Salaries	164,959	169,000	168,800	176,700	7,700
402.199 Overtime	333	500	100	500	-
402.200 F.I.C.A. Taxes	11,556	13,000	12,950	13,600	600
402.210 Group Insurance	6,611	7,000	6,950	7,100	100
402.230 Retirement	33,670	36,250	35,200	37,900	1,650
402.240 Workers Comp Insurance	366	400	421	430	30
TOTAL PERSONNEL SERVICES	217,495	226,150	224,421	236,230	10,080
<b>SUPPLIES EXPENSES</b>					
402.310 Office Supplies	10	1,000	200	1,000	-
402.330 Minor Tools & Equipment	-	1,000	100	1,000	-
TOTAL SUPPLIES EXPENSES	10	2,000	300	2,000	-
<b>OTHER SERVICES &amp; CHARGES</b>					
402.425 Conferences & Training	1,175	3,000	2,000	3,000	-
402.426 City-Wide Training	-	5,000	-	5,000	-
402.480 Contingencies	-	10,000	-	10,000	-
402.485 Dues & Publications	731	800	700	800	-
402.486 Auto Allowance	6,000	6,000	6,000	6,000	-
TOTAL OTHER SERVICES & CHARGES	7,906	24,800	8,700	24,800	-
<b>TOTAL 402-CITY MANAGER'S OFFICE</b>	<u>225,411</u>	<u>252,950</u>	<u>233,421</u>	<u>263,030</u>	<u>10,080</u>

### City Manager

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2014</u>	<u>FY 2015</u>
City Manager	VI	1.0	1.0
Executive Assistant	109	1.0	1.0
		<u>2.0</u>	<u>2.0</u>

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  
2014/15 Approved Budget**

	<u>Audited 2012/13 Actual</u>	<u>Current FY 2013/14</u>		<u>Approved Budget FY 2014/15</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>CITY SECRETARY'S OFFICE</b>					
<b>PERSONNEL SERVICES</b>					
405.100 Salaries	96,621	99,000	98,800	103,600	4,600
405.199 Overtime	702	1,500	500	1,500	-
405.200 F.I.C.A. Taxes	7,306	7,750	7,600	8,100	350
405.210 Group Insurance	6,397	6,750	6,700	6,900	150
405.230 Retirement	17,229	18,150	18,100	19,100	950
405.240 Workers Comp Insurance	227	240	253	250	10
TOTAL PERSONNEL SERVICES	128,482	133,390	131,953	139,450	6,060
<b>SUPPLIES EXPENSES</b>					
405.310 Office Supplies	6,913	5,000	4,500	4,700	(300)
405.320 Postage	8,161	13,000	10,200	13,350	350
405.330 Minor Tools & Equipment	110	300	400	500	200
405.390 Election Expense	8,103	10,000	6,500	13,000	3,000
405.392 Employee Relations	6,058	9,100	9,000	12,000	2,900
405.397 Safety Committee	-	-	-	-	-
TOTAL SUPPLIES EXPENSES	29,345	37,400	30,600	43,550	6,150
<b>OTHER SERVICES &amp; CHARGES</b>					
405.400 Professional Fees	169,133	173,000	140,000	146,150	(26,850)
405.408 Personnel Testing & Qual	4,744	10,500	5,500	10,500	-
405.415 Telephone	30,458	32,000	31,000	32,900	900
405.425 Conferences & Training	3,135	5,000	4,000	5,450	450
405.430 Legal Notices	12,396	18,000	25,000	16,100	(1,900)
405.450 Equipment Maintenance	6,148	11,700	9,500	13,900	2,200
405.470 Equipment Rental	1,108	750	200	750	-
405.475 Property & Liability Ins	88,178	95,000	92,000	95,000	-
405.480 Contingencies	-	1,000	50	1,000	-
405.485 Dues & Publications	4,780	11,235	7,300	13,210	1,975
405.494 Unemployment Expense	-	-	-	-	-
TOTAL OTHER SERVICES & CHARGES	320,080	358,185	314,550	334,960	(23,225)
<b>CAPITAL OUTLAY</b>					
405.591 Software	5,438	-	5,500	-	-
TOTAL CAPITAL OUTLAY	5,438	-	5,500	-	-
<b>TOTAL 405-CITY SECRETARY'S OFFICE</b>	<b>483,345</b>	<b>528,975</b>	<b>482,603</b>	<b>517,960</b>	<b>(11,015)</b>

**City Secretary**

<b>Positions</b>	<b>Pay Grade</b>	<b>FY 2014</b>	<b>FY 2015</b>
City Secretary	I	1.0	1.0
HR Generalist	109	1.0	1.0
		<u>2.0</u>	<u>2.0</u>

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  
2014/15 Approved Budget**

	<u>Audited 2012/13 Actual</u>	<u>Current FY 2013/14</u>		<u>Approved Budget FY 2014/15</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>MUNICIPAL COURT</b>					
<b>PERSONNEL SERVICES</b>					
430.100 Salaries	60,951	66,350	66,300	69,550	3,200
430.199 Overtime	1,242	4,000	1,000	4,000	-
430.200 F.I.C.A. Taxes	4,440	5,500	5,200	5,700	200
430.210 Group Insurance	13,848	15,750	15,600	15,900	150
430.230 Retirement	10,891	12,900	12,200	13,350	450
430.240 Workers Comp Insurance	227	180	190	200	20
TOTAL PERSONNEL SERVICES	<u>91,599</u>	<u>104,680</u>	<u>100,490</u>	<u>108,700</u>	<u>4,020</u>
<b>SUPPLIES EXPENSES</b>					
430.300 Uniforms & Clothing	158	200	200	200	-
430.310 Office Supplies	1,375	3,500	1,500	3,600	100
430.330 Minor Tools & Equipment	554	800	1,100	1,100	300
TOTAL SUPPLIES EXPENSES	<u>2,087</u>	<u>4,500</u>	<u>2,800</u>	<u>4,900</u>	<u>400</u>
<b>OTHER SERVICES &amp; CHARGES</b>					
430.400 Professional Fees	60,441	70,000	70,000	71,300	1,300
430.410 Warrant Collection Fees	4,349	12,000	13,000	12,000	-
430.412 Credit Card Fees	10,378	8,000	9,000	9,000	1,000
430.425 Conferences & Training	604	1,000	700	1,020	20
430.480 Contingencies	84	200	-	200	-
430.485 Dues & Publications	187	400	200	300	(100)
TOTAL OTHER SERVICES & CHARGES	<u>76,043</u>	<u>91,600</u>	<u>92,900</u>	<u>93,820</u>	<u>2,220</u>
<b>TOTAL 430-MUNICIPAL COURT</b>	<u><u>169,729</u></u>	<u><u>200,780</u></u>	<u><u>196,190</u></u>	<u><u>207,420</u></u>	<u><u>6,640</u></u>

### Municipal Court

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2014</u>	<u>FY 2015</u>
Court Clerk	110	1.0	1.0
Deputy Court Clerk	104	1.0	1.0
		2.0	2.0

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  
2014/15 Approved Budget**

	<u>Audited 2012/13 Actual</u>	<u>Current FY 2013/14</u>		<u>Approved Budget FY 2014/15</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>FINANCE</b>					
<b>PERSONNEL SERVICES</b>					
470.100 Salaries	201,023	208,520	206,750	216,000	7,480
470.199 Overtime	19	500	100	500	-
470.200 F.I.C.A. Taxes	14,515	16,000	15,500	16,550	550
470.210 Group Insurance	29,878	31,000	30,500	31,000	-
470.230 Retirement	35,501	37,750	37,000	39,100	1,350
470.240 Workers Comp Insurance	455	500	526	540	40
TOTAL PERSONNEL SERVICES	<u>281,391</u>	<u>294,270</u>	<u>290,376</u>	<u>303,690</u>	<u>9,420</u>
<b>SUPPLIES EXPENSES</b>					
470.310 Office Supplies	3,824	3,500	3,300	3,600	100
470.330 Minor Tools & Equipment	18	1,000	500	1,000	-
TOTAL SUPPLIES EXPENSES	<u>3,842</u>	<u>4,500</u>	<u>3,800</u>	<u>4,600</u>	<u>100</u>
<b>OTHER SERVICES &amp; CHARGES</b>					
470.400 Professional Fees	25,265	30,600	27,000	29,600	(1,000)
470.405 Property Appraisal	22,450	24,400	23,500	23,400	(1,000)
470.406 Tax Assessor/Collector	8,243	9,500	9,000	9,500	-
470.425 Conferences and Training	3,820	8,550	5,000	10,355	1,805
470.480 Contingencies	-	1,000	-	1,000	-
470.484 Bank Charges	4,846	6,600	5,500	6,600	-
470.485 Dues & Publications	1,225	1,840	1,200	1,840	-
TOTAL OTHER SERVICES & CHARGES	<u>65,849</u>	<u>82,490</u>	<u>71,200</u>	<u>82,295</u>	<u>(195)</u>
<b>CAPITAL OUTLAY</b>					
470.578 Office Equipment	-	4,000	4,000	-	(4,000)
470.591 Software	5,406	-	-	-	-
TOTAL CAPITAL OUTLAY	<u>5,406</u>	<u>4,000</u>	<u>4,000</u>	<u>-</u>	<u>(4,000)</u>
<b>TOTAL 470-FINANCE</b>	<u><u>356,488</u></u>	<u><u>385,260</u></u>	<u><u>369,376</u></u>	<u><u>390,585</u></u>	<u><u>5,325</u></u>

### **Finance Department**

<b>Positions</b>	<b>Pay Grade</b>	<b>FY 2014</b>	<b>FY 2015</b>
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.

**City of Live Oak  
General Fund  
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	<u>Audited 2012/13 Actual</u>	<u>Current FY 2013/14</u>		<u>Approved Budget FY 2014/15</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>EMERGENCY MANAGEMENT</b>					
<b>PERSONNEL SERVICES</b>					
520.100 Salaries	41,095	41,900	41,900	44,000	2,100
520.200 F.I.C.A. Taxes	3,052	3,250	3,200	3,400	150
520.210 Group Insurance	5,999	6,350	6,230	6,350	-
520.230 Retirement	7,188	7,600	7,600	8,000	400
520.240 Workers Comp Insurance	89	100	106	110	10
TOTAL PERSONNEL SERVICES	<u>57,423</u>	<u>59,200</u>	<u>59,036</u>	<u>61,860</u>	<u>2,660</u>
<b>SUPPLIES EXPENSES</b>					
520.300 Uniforms	90	340	100	700	360
520.310 Office Supplies	109	300	150	325	25
520.330 Minor Tools & Equipment	-	-	-	-	-
520.337 Public Education Materials	788	1,000	1,000	1,200	200
520.397 Safety Committee	7,310	7,500	7,300	8,000	500
TOTAL SUPPLIES EXPENSES	<u>8,297</u>	<u>9,140</u>	<u>8,550</u>	<u>10,225</u>	<u>1,085</u>
<b>OTHER SERVICES &amp; CHARGES</b>					
520.400 Professional Services	8,705	10,000	8,705	10,000	-
520.415 Telephone	306	300	300	300	-
520.425 Conferences & Training	162	1,650	500	2,200	550
520.450 Equipment Maintenance	72	700	500	200	(500)
520.485 Dues & Publications	564	700	600	750	50
TOTAL OTHER SERVICES & CHARGES	<u>9,809</u>	<u>13,350</u>	<u>10,605</u>	<u>13,450</u>	<u>100</u>
<b>TOTAL 520-EMERGENCY MANAGEMENT</b>	<u><u>75,529</u></u>	<u><u>81,690</u></u>	<u><u>78,191</u></u>	<u><u>85,535</u></u>	<u><u>3,845</u></u>

### **Emergency Management Coordinator**

<b>Positions</b>	<b>Pay Grade</b>	<b>FY 2014</b>	<b>FY 2015</b>
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>Audited 2012/13 Actual</u>	<u>Current FY 2013/14</u>		<u>Approved Budget FY 2014/15</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>POLICE DEPARTMENT</b>					
<b>PERSONNEL SERVICES</b>					
530.100 Salaries - Police	1,782,619	1,897,400	1,870,000	1,938,500	41,100
530.101 Holiday Pay	48,396	40,000	55,000	55,000	15,000
530.190 Overtime - Traffic	21,402	-	-	-	-
530.199 Overtime	69,452	100,000	98,000	100,000	-
530.200 F.I.C.A. Taxes	139,257	157,000	147,000	160,200	3,200
530.210 Group Insurance	254,127	280,000	270,000	283,500	3,500
530.230 Retirement	342,998	365,000	370,000	378,500	13,500
530.240 Workers Comp Insurance	41,040	43,000	45,241	48,000	5,000
TOTAL PERSONNEL SERVICES	2,699,291	2,882,400	2,855,241	2,963,700	81,300
<b>SUPPLIES EXPENSES</b>					
530.300 Uniform Cleaning Allowance	29,826	30,000	28,500	30,000	-
530.301 Uniform Purchases	19,845	25,345	20,000	25,310	(35)
530.310 Office Supplies	6,548	6,700	6,700	6,700	-
530.311 K-9 Supplies	5,989	6,560	6,560	7,830	1,270
530.330 Minor Tools & Equipment	9,658	5,765	5,765	22,565	16,800
530.337 Civic & Educational Prog Suppl	11,567	9,500	7,000	12,000	2,500
530.338 Operating Supplies	21,893	34,490	24,000	37,750	3,260
TOTAL SUPPLIES EXPENSES	105,326	118,360	98,525	142,155	23,795
<b>OTHER SERVICES &amp; CHARGES</b>					
530.400 Professional Services	4,280	4,500	6,500	35,300	30,800
530.401 Investigation Fees	13,627	15,000	12,000	15,000	-
530.402 San Antonio Magistrate Fees	-	3,000	-	3,000	-
530.412 Wrecker Service	3,370	6,000	3,000	6,000	-
530.413 Jail Fees	5,150	10,000	1,000	10,000	-
530.415 Telephone	9,766	12,490	16,000	18,830	6,340
530.416 Air Time - Mobile Data Term	7,982	12,000	11,000	12,000	-
530.425 Conferences & Training	32,511	28,900	28,900	33,900	5,000
530.426 LEOCE Training	-	-	2,560	-	-
530.450 Equipment Maintenance	18,219	24,660	22,000	28,500	3,840
530.480 Contingencies	2,423	5,260	5,000	14,500	9,240
530.483 Other Expense	2,493	1,840	1,500	1,850	10
530.485 Dues & Publications	3,852	4,060	5,500	7,205	3,145
TOTAL OTHER SERVICES & CHARGES	103,673	127,710	114,960	186,085	58,375

**City of Live Oak  
General Fund  
2014/15 Approved Budget**

	Audited	Current FY 2013/14		Approved	Budget
	2012/13 Actual	Amended Budget	Projected End-of-Year	Budget FY 2014/15	Increase/ (Decrease)
<b>POLICE DEPARTMENT</b>					
<b>CAPITAL OUTLAY</b>					
530.574 Communications Equipment	-	-	-	-	-
530.583 Safety Equipment	19,136	29,495	25,000	35,930	6,435
530.587 Vehicle Equipment	12,226	-	-	-	-
530.595 Other Capital	50,968	153,740	153,700	34,600	(119,140)
530.655 Police Reserves Fund Raiser	1,736	-	-	-	-
TOTAL CAPITAL OUTLAY	<u>84,066</u>	<u>183,235</u>	<u>178,700</u>	<u>70,530</u>	<u>(112,705)</u>
<b>TOTAL 530-POLICE DEPARTMENT</b>	<u>2,992,356</u>	<u>3,311,705</u>	<u>3,247,426</u>	<u>3,362,470</u>	<u>50,765</u>

### Police Department

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2014</u>	<u>FY 2015</u>
Chief	III	1.0	1.0
Assistant Chief	P-5	1.00	1.00
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	1.0	1.0
		<u>36.00</u>	<u>36.00</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.





**City of Live Oak  
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	<u>Audited 2012/13 Actual</u>	<u>Current FY 2013/14</u>		<u>Approved Budget FY 2014/15</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>COMMUNICATION SERVICES</b>					
<b>PERSONNEL SERVICES</b>					
535.100 Salaries	322,229	317,900	312,000	322,000	4,100
535.101 Holiday Pay	13,404	12,000	13,500	14,000	2,000
535.199 Overtime	18,260	9,000	20,000	12,000	3,000
535.200 F.I.C.A. Taxes	25,758	27,000	25,000	27,000	-
535.210 Group Insurance	60,671	75,500	65,000	75,000	(500)
535.230 Retirement	61,853	62,000	62,000	63,000	1,000
535.240 Workers Comp Insurance	1,384	850	894	900	50
<b>TOTAL PERSONNEL SERVICES</b>	<u>503,559</u>	<u>504,250</u>	<u>498,394</u>	<u>513,900</u>	<u>9,650</u>
<b>SUPPLIES EXPENSES</b>					
535.300 Uniforms & Cleaning Allowance	242	-	-	-	-
535.301 Uniform Purchases	1,327	1,250	1,000	1,250	-
535.310 Office Supplies	2,771	2,700	2,500	3,000	300
535.330 Minor Tools & Equipment	5,375	5,925	5,300	5,500	(425)
<b>TOTAL SUPPLIES EXPENSES</b>	<u>9,715</u>	<u>9,875</u>	<u>8,800</u>	<u>9,750</u>	<u>(125)</u>
<b>OTHER SERVICES &amp; CHARGES</b>					
535.415 Cell Phone Expense	154	624	600	625	1
535.416 Air Cards	114	960	600	960	-
535.425 Conferences & Training	13,567	10,500	5,000	14,300	3,800
535.450 Equipment Maintenance	65	7,000	1,000	7,500	500
535.470 Equipment Rental	-	2,000	-	2,000	-
535.480 Contingencies	80	9,500	100	9,500	-
535.485 Dues and Publications	369	1,000	1,000	1,000	-
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>	<u>14,349</u>	<u>31,584</u>	<u>8,300</u>	<u>35,885</u>	<u>4,301</u>
<b>TOTAL 535-COMMUNICATION SERVICES</b>	<u>527,623</u>	<u>545,709</u>	<u>515,494</u>	<u>559,535</u>	<u>13,826</u>

### Communication Services

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2014</u>	<u>FY 2015</u>
Dispatcher Supervisor	110	1.0	0.0
Telecommunications Shift Supervisor	110	0.0	2.0
Telecommunications Officer	106	9.0	8.0
		<u>10.00</u>	<u>10.00</u>

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

**City of Live Oak  
General Fund  
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	<u>Audited 2012/13 Actual</u>	<u>Current FY 2013/14</u>		<u>Approved Budget FY 2014/15</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>FIRE &amp; EMS SERVICES</b>					
<b>PERSONNEL SERVICES</b>					
540.100 Salaries	1,098,688	1,132,500	1,075,000	1,126,500	(6,000)
540.101 Holiday Pay	48,068	45,000	48,500	52,000	7,000
540.199 Overtime	40,923	38,000	38,000	41,000	3,000
540.200 F.I.C.A. Taxes	86,250	93,500	85,000	93,500	-
540.210 Group Insurance	158,909	172,000	160,000	177,500	5,500
540.230 Retirement	209,991	219,000	212,000	220,800	1,800
540.240 Workers Comp Insurance	17,899	20,500	21,561	21,000	500
<b>TOTAL PERSONNEL SERVICES</b>	<u>1,660,728</u>	<u>1,720,500</u>	<u>1,640,061</u>	<u>1,732,300</u>	<u>11,800</u>
<b>SUPPLIES EXPENSES</b>					
540.300 Uniform Cleaning Allowance	13,223	12,500	12,500	12,500	-
540.301 Uniforms Purchases	6,039	8,000	7,000	8,000	-
540.310 Office Supplies	2,947	4,000	3,500	5,000	1,000
540.330 Minor Tools & Equipment	10,004	21,000	14,000	21,000	-
540.337 Public Education Supplies	2,011	2,000	2,000	2,500	500
540.340 Rescue Supplies	3,069	7,700	7,700	7,700	-
540.378 Station Maint Supplies	10,310	16,000	11,000	16,000	-
<b>TOTAL SUPPLIES EXPENSES</b>	<u>47,603</u>	<u>71,200</u>	<u>57,700</u>	<u>72,700</u>	<u>1,500</u>
<b>OTHER SERVICES &amp; CHARGES</b>					
540.400 Professional Fees	-	-	-	75,000	75,000
540.407 Haz Mat Response Team	1,000	1,000	1,000	1,000	-
540.411 Schertz Ambulance Service	165,188	174,377	174,377	189,570	15,193
540.415 Telephone	1,562	1,600	2,000	1,700	100
540.416 Air Time - Mobile Data Term	456	2,000	1,000	2,000	-
540.425 Conferences & Training	15,393	17,000	12,000	17,000	-
540.450 Equipment Maintenance	18,885	18,000	18,000	21,000	3,000
540.480 Contingencies	-	10,000	-	10,000	-
540.485 Dues & Publications	7,315	7,000	7,000	7,000	-
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>	<u>209,799</u>	<u>230,977</u>	<u>215,377</u>	<u>324,270</u>	<u>93,293</u>
<b>CAPITAL OUTLAY</b>					
540.580 Operating Equipment	-	9,000	9,000	52,000	43,000
<b>TOTAL CAPITAL OUTLAY</b>	<u>-</u>	<u>9,000</u>	<u>9,000</u>	<u>52,000</u>	<u>43,000</u>
<b>TOTAL 540-FIRE &amp; EMS SERVICES</b>	<u>1,918,130</u>	<u>2,031,677</u>	<u>1,922,138</u>	<u>2,181,270</u>	<u>149,593</u>

\*\* The \$75,000 budgeted in account 10-540.400 for contract support to assist with fire inspections needs further City Council approval.

**Fire & EMS Services**

<b>Positions</b>	<b>Pay Grade</b>	<b>FY 2014</b>	<b>FY 2015</b>
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.

**City of Live Oak  
General Fund  
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	Audited 2012/13 Actual	Current FY 2013/14		Approved Budget FY 2014/15	Budget Increase/ (Decrease)
		Amended Budget	Projected End-of-Year		
<b>PUBLIC WORKS GENERAL</b>					
<b>PERSONNEL SERVICES</b>					
560.100 Salaries	186,899	191,000	191,000	197,800	6,800
560.199 Overtime	871	2,000	1,500	2,000	-
560.200 F.I.C.A. Taxes	13,688	14,900	14,900	15,500	600
560.210 Group Insurance	28,303	30,100	27,500	27,500	(2,600)
560.230 Retirement	33,170	34,800	34,000	36,200	1,400
560.240 Workers Comp Insurance	3,263	3,600	3,804	3,850	250
TOTAL PERSONNEL SERVICES	266,194	276,400	272,704	282,850	6,450
<b>SUPPLIES EXPENSES</b>					
560.300 Uniforms	2,849	5,200	2,800	5,200	-
560.310 Office Supplies	1,073	1,100	1,000	1,100	-
560.330 Minor Tools & Equip	4,852	7,000	3,500	7,000	-
560.333 Petroleum Products	142,710	141,750	141,750	156,085	14,335
560.336 Janitorial Supplies	6,341	7,000	6,300	7,500	500
560.350 Safety Supplies	402	600	600	600	-
560.357 Construction & Maintenance	108,563	84,550	60,000	80,000	(4,550)
560.385 Vehicle Maint Supplies	86	-	-	-	-
TOTAL SUPPLIES EXPENSES	266,876	247,200	215,950	257,485	10,285
<b>OTHER SERVICES &amp; CHARGES</b>					
560.400 Professional Fees	-	-	1,500	-	-
560.402 Certifications & Testing	36	400	100	400	-
560.415 Telephone	5,689	3,600	5,500	5,200	1,600
560.416 Air Time - Mobile Data Term	14	1,000	-	1,000	-
560.417 Janitorial Services	51,079	60,000	53,000	60,000	-
560.425 Conferences & Training	1,023	1,000	1,000	1,000	-
560.440 Utilities	99,337	115,000	104,000	115,000	-
560.445 Contract Maintenance	14,810	5,000	6,000	5,000	-
560.458 Vehicle Maint Services	63,334	56,000	50,000	60,000	4,000
560.460 Vehicle Rehabilitation	1,385	2,000	-	2,000	-
560.461 Emergency Contingencies	-	80,000	-	80,000	-
560.480 Contingencies	941	1,000	1,000	1,000	-
560.485 Dues & Publications	652	800	800	800	-
TOTAL OTHER SERVICES & CHARGES	238,300	325,800	222,900	331,400	5,600
<b>CAPITAL OUTLAY</b>					
560.586 Vehicles	-	-	-	15,000	15,000
TOTAL CAPITAL OUTLAY	-	-	-	15,000	15,000
<b>TOTAL 560-PUBLIC WORKS GENERAL</b>	<b>771,370</b>	<b>849,400</b>	<b>711,554</b>	<b>886,735</b>	<b>37,335</b>

**Public Works - General**

<b>Positions</b>	<b>Pay Grade</b>	<b>FY 2014</b>	<b>FY 2015</b>
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
		<u>4.0</u>	<u>4.0</u>

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

**City of Live Oak  
General Fund  
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	<u>Audited 2012/13 Actual</u>	<u>Current FY 2013/14</u>		<u>Approved Budget FY 2014/15</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>STREET MAINTENANCE</b>					
<b>PERSONNEL SERVICES</b>					
562.100 Salaries	117,430	112,000	110,000	115,350	3,350
562.199 Overtime	322	3,000	500	3,000	-
562.200 F.I.C.A. Taxes	8,424	9,000	8,500	9,100	100
562.210 Group Insurance	21,735	24,000	25,500	26,500	2,500
562.230 Retirement	20,592	21,000	19,800	21,500	500
562.240 Workers Comp Insurance	6,527	7,100	7,468	7,100	-
TOTAL PERSONNEL SERVICES	175,030	176,100	171,768	182,550	6,450
<b>SUPPLIES EXPENSES</b>					
562.330 Minor Tools & Equipment	-	3,000	2,400	3,000	-
562.350 Safety Supplies	-	500	150	500	-
562.357 Construction & Maint	85	30,000	10,000	30,000	-
562.380 Street Maint Materials	12,981	30,000	20,000	30,000	-
TOTAL SUPPLIES EXPENSES	13,066	63,500	32,550	63,500	-
<b>OTHER SERVICES &amp; CHARGES</b>					
562.400 Professional Fees	27,058	7,500	15,000	7,500	-
562.425 Conferences & Training	783	500	500	500	-
562.440 Utilities	83,580	90,000	82,000	90,000	-
562.445 Contract Maintenance	7,291	15,000	7,000	15,000	-
562.470 Equipment Rentals	304	500	150	500	-
562.461 Emergency Contingencies	46,415	80,000	10,000	80,000	-
562.480 Contingencies	266	500	1,000	500	-
TOTAL OTHER SERVICES & CHARGES	165,697	194,000	115,650	194,000	-
<b>CAPITAL OUTLAY</b>					
562.586 Vehicles	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
<b>TOTAL 562-STREET MAINTENANCE</b>	<u>353,793</u>	<u>433,600</u>	<u>319,968</u>	<u>440,050</u>	<u>6,450</u>

**Public Works - Street Maintenance**

<b>Positions</b>	<b>Pay Grade</b>	<b>FY 2014</b>	<b>FY 2015</b>
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.



**City of Live Oak  
General Fund  
2014/15 Approved Budget**

	<u>Audited 2012/13 Actual</u>	<u>Current FY 2013/14</u>		<u>Approved Budget FY 2014/15</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>ANIMAL CONTROL</b>					
<b>PERSONNEL SERVICES</b>					
564.100 Salaries	92,474	100,750	90,000	102,000	1,250
564.199 Overtime	17,104	21,300	21,300	21,300	-
564.200 F.I.C.A. Taxes	7,678	9,350	8,500	9,500	150
564.210 Group Insurance	22,665	25,200	22,100	24,000	(1,200)
564.230 Retirement	19,176	22,000	19,000	22,500	500
564.240 Workers Comp Insurance	2,739	2,700	2,840	2,850	150
TOTAL PERSONNEL SERVICES	<u>161,836</u>	<u>181,300</u>	<u>163,740</u>	<u>182,150</u>	<u>850</u>
<b>SUPPLIES EXPENSES</b>					
564.300 Uniform Rentals	1,468	3,200	2,100	3,200	-
564.310 Office Supplies	782	750	750	750	-
564.330 Animal Control Supplies	12,208	15,000	12,000	15,000	-
564.350 Safety Supplies	179	500	500	500	-
TOTAL SUPPLIES EXPENSES	<u>14,637</u>	<u>19,450</u>	<u>15,350</u>	<u>19,450</u>	<u>-</u>
<b>OTHER SERVICES &amp; CHARGES</b>					
564.400 Professional Fees	12,195	11,100	13,000	13,000	1,900
564.402 Certifications & Testing	108	360	100	360	-
564.405 Minor Tools & Equipment	2,682	2,500	2,500	2,500	-
564.425 Conferences & Training	1,207	1,400	1,000	1,400	-
564.445 Contract Maintenance	1,173	5,000	1,500	5,000	-
564.480 Contingencies	-	300	100	300	-
564.485 Dues & Publications	-	200	-	200	-
TOTAL OTHER SERVICES & CHARGES	<u>17,365</u>	<u>20,860</u>	<u>18,200</u>	<u>22,760</u>	<u>1,900</u>
<b>CAPITAL OUTLAY</b>					
564.530 Buildings	-	12,300	12,300	12,600	300
564.570 Equipment	-	-	-	5,100	5,100
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>12,300</u>	<u>12,300</u>	<u>17,700</u>	<u>5,400</u>
<b>TOTAL 564-ANIMAL CONTROL</b>	<u><u>193,838</u></u>	<u><u>233,910</u></u>	<u><u>209,590</u></u>	<u><u>242,060</u></u>	<u><u>8,150</u></u>

### Animal Control

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2014</u>	<u>FY 2015</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  
2014/15 Approved Budget**

	<u>Audited 2012/13 Actual</u>	<u>Current FY 2013/14</u>		<u>Approved Budget FY 2014/15</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>PARKS MAINTENANCE</b>					
<b>PERSONNEL SERVICES</b>					
565.100 Salaries	196,265	210,000	170,000	207,000	(3,000)
565.199 Overtime	5,009	8,000	6,000	8,000	-
565.200 F.I.C.A. Taxes	14,385	17,000	14,000	16,600	(400)
565.210 Group Insurance	40,652	44,000	40,300	43,000	(1,000)
565.230 Retirement	35,193	40,000	34,000	39,000	(1,000)
565.240 Workers Comp Insurance	4,915	5,500	5,785	5,500	-
TOTAL PERSONNEL SERVICES	296,419	324,500	270,085	319,100	(5,400)
<b>SUPPLIES EXPENSES</b>					
565.300 Uniform Rental	2,893	5,400	3,000	5,400	-
565.330 Minor Tools & Equipment	8,782	8,000	6,500	8,000	-
565.331 Park Maintenance Supplies	15,992	20,000	18,000	20,000	-
565.350 Safety Supplies	579	1,000	600	1,000	-
565.357 Construction & Maint Supplies	17,451	17,000	21,000	32,000	15,000
TOTAL SUPPLIES EXPENSES	45,697	51,400	49,100	66,400	15,000
<b>OTHER SERVICES &amp; CHARGES</b>					
565.400 Professional Fees	-	-	2,500	3,000	3,000
565.425 Conferences & Training	1,659	1,000	1,500	1,500	500
565.440 Utilities	20,141	17,000	17,000	17,000	-
565.441 Turf Maintenance	8,534	11,000	9,000	16,000	5,000
565.445 Contract Maintenance	33,187	35,700	30,000	35,700	-
TOTAL OTHER SERVICES & CHARGES	63,521	64,700	60,000	73,200	8,500
<b>CAPITAL OUTLAY</b>					
565.530 Buildings & Structures	21,998	32,000	27,000	8,000	(24,000)
565.588 Park Maintenance Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	21,998	32,000	27,000	8,000	(24,000)
<b>TOTAL 565-PARKS MAINTENANCE</b>	<u>427,635</u>	<u>472,600</u>	<u>406,185</u>	<u>466,700</u>	<u>(5,900)</u>

**Public Works - Park Maintenance**

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2014</u>	<u>FY 2015</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  
2014/15 Approved Budget**

	<u>Audited 2012/13 Actual</u>	<u>Current FY 2013/14</u>		<u>Approved Budget FY 2014/15</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>LEISURE SERVICES</b>					
<b>PERSONNEL SERVICES</b>					
566.100 Salaries	58,926	51,250	51,000	52,100	850
566.110 Salaries - Rental Lifeguards	20,012	30,000	25,000	30,000	-
566.199 Overtime	1,098	3,000	2,500	3,000	-
566.200 F.I.C.A. Taxes	5,737	6,500	6,250	6,600	100
566.210 Group Insurance	7,681	8,250	8,000	8,200	(50)
566.230 Retirement	9,103	9,250	9,250	9,600	350
566.240 Workers Comp Insurance	1,622	1,750	1,841	1,800	50
<b>TOTAL PERSONNEL SERVICES</b>	<u>104,179</u>	<u>110,000</u>	<u>103,841</u>	<u>111,300</u>	<u>1,300</u>
<b>SUPPLIES EXPENSES</b>					
566.300 Uniform Rentals	1,845	2,300	1,000	2,300	-
566.310 Office Supplies	522	800	600	800	-
566.330 Minor Tools & Equipment	1,505	2,500	1,800	2,500	-
566.332 Pool Maint Sup & Chemical	8,858	16,000	12,000	16,000	-
566.339 Safety Supplies	41	500	250	500	-
566.357 Construction & Maint Supplies	5,797	8,000	5,600	8,000	-
<b>TOTAL SUPPLIES EXPENSES</b>	<u>18,568</u>	<u>30,100</u>	<u>21,250</u>	<u>30,100</u>	<u>-</u>
<b>OTHER SERVICES &amp; CHARGES</b>					
566.425 Conferences & Training	715	1,000	750	1,000	-
566.430 Advertising	1,531	2,500	1,300	2,500	-
566.440 Utilities	7,338	10,000	8,500	10,000	-
566.451 Recycling Projects	11,737	12,000	8,000	12,000	-
566.480 Contingencies	50	500	100	500	-
566.485 Dues & Publications	-	300	-	300	-
566.650 Recreational Event Exp	24,214	33,150	25,000	36,200	3,050
566.655 Fund Raising Expense	68	8,000	-	8,000	-
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>	<u>45,653</u>	<u>67,450</u>	<u>43,650</u>	<u>70,500</u>	<u>3,050</u>
<b>CAPITAL OUTLAY</b>					
566.588 Pool Rehab	-	18,000	18,000	-	(18,000)
<b>TOTAL CAPITAL OUTLAY</b>	<u>-</u>	<u>18,000</u>	<u>18,000</u>	<u>-</u>	<u>(18,000)</u>
<b>TOTAL 566-LEISURE SERVICES</b>	<u>168,400</u>	<u>225,550</u>	<u>186,741</u>	<u>211,900</u>	<u>(13,650)</u>

**Public Works - Leisure Services**

<b>Positions</b>	<b>Pay Grade</b>	<b>FY 2014</b>	<b>FY 2015</b>
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, Kids Fishing, Concerts in the park.

**City of Live Oak  
General Fund  
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	<u>Audited 2012/13 Actual</u>	<u>Current FY 2013/14</u>		<u>Approved Budget FY 2014/15</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>PLANNING &amp; ZONING</b>					
<b>PERSONNEL SERVICES</b>					
680.100 Salaries	79,296	81,750	81,750	85,400	3,650
680.199 Overtime	-	300	100	300	-
680.200 F.I.C.A. Taxes	5,978	6,300	6,000	6,600	300
680.210 Group Insurance	6,385	6,750	6,600	6,500	(250)
680.230 Retirement	13,972	15,000	14,750	15,500	500
680.240 Workers Comp Insurance	178	200	211	220	20
TOTAL PERSONNEL SERVICES	<u>105,809</u>	<u>110,300</u>	<u>109,411</u>	<u>114,520</u>	<u>4,220</u>
<b>SUPPLIES EXPENSES</b>					
680.301 Uniform Purchases	-	500	400	500	-
680.310 Office Supplies	86	700	200	700	-
680.330 Minor Tools & Equipment	-	800	300	800	-
680.393 Maps	1,000	1,000	500	1,500	500
TOTAL SUPPLIES EXPENSES	<u>1,086</u>	<u>3,000</u>	<u>1,400</u>	<u>3,500</u>	<u>500</u>
<b>OTHER SERVICES &amp; CHARGES</b>					
680.400 Professional Fees	12,441	15,000	13,000	15,000	-
680.425 Conferences & Training	8,022	8,000	7,000	8,000	-
680.480 Contingencies	-	200	-	200	-
680.485 Dues & Publications	1,533	1,500	1,500	1,500	-
TOTAL OTHER SERVICES & CHARGES	<u>21,996</u>	<u>24,700</u>	<u>21,500</u>	<u>24,700</u>	<u>-</u>
<b>TOTAL 680-PLANNING &amp; ZONING DEP</b>	<u><u>128,891</u></u>	<u><u>138,000</u></u>	<u><u>132,311</u></u>	<u><u>142,720</u></u>	<u><u>4,720</u></u>

### Planning & Zoning

<b>Positions</b>	<b>Pay Grade</b>	<b>FY 2014</b>	<b>FY 2015</b>
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  
2014/15 Approved Budget**

	<u>Audited 2012/13 Actual</u>	<u>Current FY 2013/14</u>		<u>Approved Budget FY 2014/15</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>DEVELOPMENT SERVICES</b>					
<b>PERSONNEL SERVICES</b>					
682.100 Salaries	151,408	155,000	155,000	161,000	6,000
682.199 Overtime	217	1,500	500	1,500	-
682.200 F.I.C.A. Taxes	11,548	12,000	11,800	12,500	500
682.210 Group Insurance	22,953	22,500	22,150	22,500	-
682.230 Retirement	28,002	28,200	27,800	29,500	1,300
682.240 Workers Comp Insurance	613	700	737	720	20
TOTAL PERSONNEL SERVICES	<u>214,741</u>	<u>219,900</u>	<u>217,987</u>	<u>227,720</u>	<u>7,820</u>
<b>SUPPLIES EXPENSES</b>					
682.300 Uniform Cleaning Allowance	2,258	2,400	2,300	2,400	-
682.301 Uniform Purchases	1,844	1,880	1,850	1,880	-
682.310 Office Supplies	4,988	4,700	4,600	4,700	-
682.330 Minor Tools and Equipment	699	700	700	700	-
682.393 Maps	3,340	80	80	80	-
TOTAL SUPPLIES EXPENSES	<u>13,129</u>	<u>9,760</u>	<u>9,530</u>	<u>9,760</u>	<u>-</u>
<b>OTHER SERVICES &amp; CHARGES</b>					
682.400 Professional Fees	52,530	67,350	53,000	84,700	17,350
682.415 Telephone	920	1,100	1,100	1,100	-
682.416 Air Time - Moblie Wireless	925	1,300	1,000	1,300	-
682.425 Conferences & Training	6,050	8,400	7,000	8,400	-
682.445 Contract Maintenance	2,639	2,900	2,500	3,000	100
682.480 Contingencies	-	500	-	500	-
682.485 Dues & Publications	2,602	3,000	2,600	3,700	700
TOTAL OTHER SERVICES & CHARGES	<u>65,666</u>	<u>84,550</u>	<u>67,200</u>	<u>102,700</u>	<u>18,150</u>
<b>CAPITAL OUTLAY</b>					
682.530 Building	-	8,000	6,050	-	(8,000)
682.579 Computer Equipment	-	6,500	6,334	-	(6,500)
682.591 Software	-	3,050	3,050	-	(3,050)
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>17,550</u>	<u>15,434</u>	<u>-</u>	<u>(17,550)</u>
<b>TOTAL 682-DEVELOPMENT SERVICES</b>	<u><u>293,536</u></u>	<u><u>331,760</u></u>	<u><u>310,151</u></u>	<u><u>340,180</u></u>	<u><u>8,420</u></u>

### Development Services

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2014</u>	<u>FY 2015</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 provides plan reviews, 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.

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	<u>Audited 2012/13 Actual</u>	<u>Current FY 2013/14</u>		<u>Approved Budget FY 2014/15</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>INFORMATION TECHNOLOGY</b>					
<b>PERSONNEL SERVICES</b>					
685.100 Salaries	123,003	125,000	125,000	129,250	4,250
685.199 Overtime	21,013	7,000	18,500	10,000	3,000
685.200 F.I.C.A. Taxes	10,195	10,500	11,000	10,700	200
685.210 Group Insurance	15,459	16,500	16,200	16,500	-
685.230 Retirement	24,196	24,500	26,250	25,300	800
685.240 Workers Comp Insurance	346	350	368	370	20
TOTAL PERSONNEL SERVICES	<u>194,212</u>	<u>183,850</u>	<u>197,318</u>	<u>192,120</u>	<u>8,270</u>
<b>SUPPLIES EXPENSES</b>					
685.315 Data Processing Supplies	5,335	5,500	2,000	5,500	-
685.330 Minor Tools & Equipment	694	800	200	800	-
TOTAL SUPPLIES EXPENSES	<u>6,029</u>	<u>6,300</u>	<u>2,200</u>	<u>6,300</u>	<u>-</u>
<b>OTHER SERVICES &amp; CHARGES</b>					
685.400 Professional Fees	44,033	67,860	60,000	82,500	14,640
685.415 Internet Access Fees	6,722	10,300	7,000	27,590	17,290
685.425 Conferences & Training	2,472	6,300	2,500	6,300	-
685.445 Maintenance Contracts	114,265	135,000	120,000	143,210	8,210
685.452 Computer Maint & Fees	4,421	7,200	7,200	7,000	(200)
685.480 Contingencies	5,512	10,000	1,800	10,000	-
685.485 Dues & Publications	100	500	100	500	-
TOTAL OTHER SERVICES & CHARGES	<u>177,525</u>	<u>237,160</u>	<u>198,600</u>	<u>277,100</u>	<u>39,940</u>
<b>CAPITAL OUTLAY</b>					
685.579 Computer Equipment	28,877	30,900	30,900	32,850	1,950
685.591 Software	406	4,000	1,500	3,780	(220)
TOTAL CAPITAL OUTLAY	<u>29,283</u>	<u>34,900</u>	<u>32,400</u>	<u>36,630</u>	<u>1,730</u>
<b>TOTAL 685-INFORMATION TECH</b>	<u><u>407,049</u></u>	<u><u>462,210</u></u>	<u><u>430,518</u></u>	<u><u>512,150</u></u>	<u><u>49,940</u></u>

### Information Technology (IT)

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2014</u>	<u>FY 2015</u>
IT Director	III	1.0	1.0
IT Network Administrator	109	1.0	1.0
		<u>2.0</u>	<u>2.0</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  
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	<u>Audited 2012/13 Actual</u>	<u>Current FY 2013/14</u>		<u>Approved Budget FY 2014/15</u>	<u>Budget Increase/ (Decrease)</u>	
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>			
<b>OTHER FINANCING USES</b>						
<b>TRANSFER OUT</b>						
700.035	Transfer to Asset Replacement Fd	236,141	260,748	260,748	295,857	35,109
700.040	Transfer to Debt Service	81,928	81,140	81,140	85,240	4,100
700.046	Transfer to Capital Projects Fund	402,487	-	-	-	-
700.017	Transfer to Emergency Radio Sys	25,027	47,175	47,056	49,180	2,005
700.xxx	Transfer to Regional ERT Fund	-	-	-	136,500	136,500
	<b>TOTAL TRANSFERS OUT</b>	<u>745,583</u>	<u>389,063</u>	<u>388,944</u>	<u>566,777</u>	<u>177,714</u>



**City of Live Oak  
General Fund  
Capital Requests  
2014/2015 Approved Budget**

<b>Department/ Account Number</b>	<b>Item Description</b>	<b>Item Cost</b>	<b>Department Cost</b>
<b>Police Department</b>			
10-530.583	Safety Equipment		
	Body armor	\$ 5,950	
	Rifles, handguns	8,950	
	Police vehicle emergency operation equipment	945	
	Response to resistance training equipment	2,500	
	Secured radio equipment	600	
	Tasers and Assessories	8,095	
	PD staff/prisoners safety equipment	4,390	
	ERT body Armor	4,500	
10-530.595	Other Capital		
	Body Cameras	29,600	
	Digital Fingerprint System	<u>5,000</u>	\$ 70,530
<b>Fire Department</b>			
10-540.580	Operating Equipment		
	Monitor/Defibrillators - New LifePak 15	40,000	
	Thermo Imaging Camera	12,000	52,000
<b>Public Works</b>			
10-560.586	Vehicles		
	(1/2) Vehicle to replace 2001 Dodge pickup		15,000
<b>Animal Control</b>			
10-564.530	Building Improvements		
	Replace cages for cats	2,600	
	Building Entrance KIOSK	10,000	
	Operating Equipment		
	Eletric Lift Exam Tables	<u>5,100</u>	17,700
<b>Parks Maintenance</b>			
10-565.530	Building & Structures		
	Equipment Storage Shed		8,000

**City of Live Oak  
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Capital Requests  
2014/2015 Approved Budget**

<b>Department/ Account Number</b>	<b>Item Description</b>	<b>Item Cost</b>	<b>Department Cost</b>
<b>Information Technology</b>			
10-685.579	Computer Equipment		
	(20) PC Replacement Program	28,000	
	(2) Laptops	2,600	
	(3) Rack-mounted UPS	2,250	
10-685.591	Software		
	Publisher	300	
	Adobe Acrobat	780	
	Assorted Microsoft	2,700	
		<u>2,700</u>	<u>36,630</u>
	 Total General Fund Capital Requests (Funded)		 <u><u>\$ 199,860</u></u>



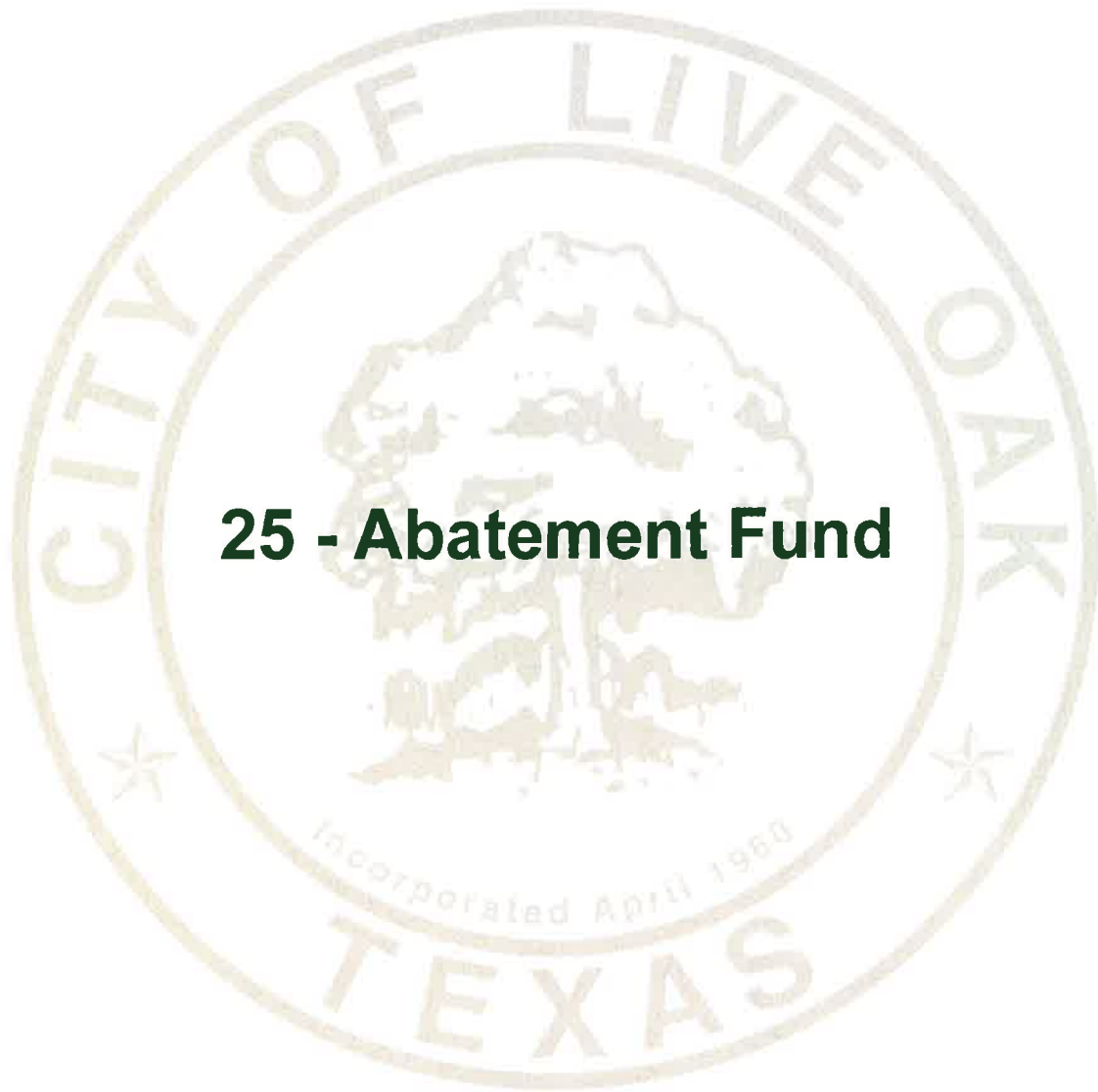
**City of Live Oak  
General Fund  
Reserve Funded Items  
2014/2015 Approved Budget**

<b>Department/ Account Number</b>	<b>Item Description</b>	<b>Item Cost</b>	<b>Department Cost</b>
<b>Capital Requests</b>		\$ 199,860	
Less amount funded through recurring revenue		<u>(168,928)</u>	\$ 30,932
<b>Transfer to Asset Replacement (Capital)</b>			295,857
<b>Transfer to Alamo Regional SWAT Fund (Interfund Loan)</b>		130,000	
<b>Transfer from Alamo Regional SWAT Fund (Interfund Loan Payback)</b>		<u>(26,500)</u>	103,500
<b>City Council</b>			
10-401.480	Contingencies		200,000
<b>City Manager</b>			
10-402.480	Contingency		10,000
<b>City Secretary</b>			
10-405.400	Professional Fees - (Contingency)		12,000
<b>Fire Department</b>			
10-540.480	Contingencies		10,000
<b>Police Department</b>			
10-530.480	Contingencies (Coban video equipment failure)		11,500
<b>Dispatch (Communications)</b>			
10-535.480	Contingencies (Radio equipment failure and/or programming)		9,500
<b>Public Works</b>			
10-560-461	Emergency Contingencies		
	Fuel costs over \$3.50 per gallon (\$0.75 x 42,453 gallons)	31,840	
	Major HVAC Repairs/Replacements	20,360	
	Major mechanical Repairs	18,800	
	Fleet accident repairs and reconditioning	<u>9,000</u>	80,000
<b>Street Maintenance</b>			
10-562.461	Emergency Contingencies for major street repairs		80,000

**City of Live Oak  
General Fund  
Reserve Funded Items  
2014/2015 Approved Budget**

<b>Department/ Account Number</b>	<b>Item Description</b>	<b>Item Cost</b>	<b>Department Cost</b>
<b>Development Services</b>			
10-682.400	Professional Fees		
	Bureau Veritas Building Inspections	20,000	
	Website update for online permits	<u>10,000</u>	30,000
<b>Information Technology</b>			
10-685.400	Professional Fees		
	Install Data Backup Server	10,000	
	Virtualize PDSRVR2	6,000	
10-685.480	Contingencies	<u>10,000</u>	<u>26,000</u>
	<b>Total Reserve Funded Items</b>		<b><u>\$ 899,289</u></b>





**25 - Abatement Fund**

**ABATEMENT FUND  
APPROVED BUDGET  
FISCAL YEAR 2014/2015**

Beginning Fund Balance October 1, 2014:		\$ 7,927			
Estimated Revenues:		7,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Construction Costs	-	-	-	11,000	11,000
Total Expenditures	-	-	-	11,000	11,000
Net Revenues/Expenditures					<u>(4,000)</u>
Ending Fund Balance September 30, 2015:					<u>\$ 3,927</u>

**ABATEMENT FUND  
APPROVED BUDGET  
FISCAL YEAR 2013/2014  
(AS AMENDED)**

Beginning Fund Balance October 1, 2013:		\$ 8,827			
Estimated Revenues:		7,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Construction Costs	-	-	-	11,000	11,000
Total Expenditures	-	-	-	11,000	11,000
Net Revenues/Expenditures					<u>(4,000)</u>
Ending Fund Balance September 30, 2014:					<u>\$ 4,827</u>

**City of Live Oak  
Abatement Fund  
2014/2015 Approved Budget**

	<u>Audited 2012/13 Actual</u>	<u>Current FY 2013/14</u>		<u>Approved Budget FY 2014/15</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>REVENUES</b>					
<b>SERVICE USE FEES</b>					
344.500 Weed Cleaning & Removal	6,813	7,000	10,000	7,000	-
TOTAL GRANTS & INTER-GOVT.	6,813	7,000	10,000	7,000	-
<b>TOTAL REVENUES</b>	<u>6,813</u>	<u>7,000</u>	<u>10,000</u>	<u>7,000</u>	<u>-</u>
<b>EXPENDITURES</b>					
<b>OTHER SERVICES &amp; CHARGES</b>					
400.400 Professional Fees	404	1,000	900	1,000	-
560.445 Contractual Maintenance	9,905	10,000	10,000	10,000	-
TOTAL CONSTRUCTION	10,309	11,000	10,900	11,000	-
<b>TOTAL EXPENDITURES</b>	<u>10,309</u>	<u>11,000</u>	<u>10,900</u>	<u>11,000</u>	<u>-</u>

The seal of the City of Live Oak, Texas, is a circular emblem. It features a central illustration of a large, leafy tree. The words "CITY OF LIVE OAK" are written in a semi-circle at the top, and "TEXAS" is written at the bottom. Below the tree, the text "Incorporated April 1960" is visible. Two five-pointed stars are positioned on the left and right sides of the seal.

## **35 - Asset Replacement Fund**

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

**ASSET REPLACEMENT FUND  
APPROVED BUDGET  
FISCAL YEAR 2014/2015**

Beginning Fund Balance October 1, 2014:		\$ 1,829,954			
Estimated Revenues:		435,504			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Capital Outlay	-	-	-	326,465	326,465
Total Expenditures	-	-	-	326,465	326,465
Net Revenues/Expenditures					<u>109,039</u>
Ending Fund Balance September 30, 2015:					<u><u>\$ 1,938,993</u></u>

**ASSET REPLACEMENT FUND  
APPROVED BUDGET  
FISCAL YEAR 2013/2014  
(AS AMENDED)**

Beginning Fund Balance October 1, 2013:		\$ 1,625,100			
Estimated Revenues:		392,858			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Capital Outlay	-	-	-	196,965	196,965
Total Expenditures	-	-	-	196,965	196,965
Net Revenues/Expenditures					<u>195,893</u>
Ending Fund Balance September 30, 2014:					<u><u>\$ 1,820,993</u></u>



**City of Live Oak  
Asset Replacement Fund  
2014/2015 Approved Budget**

	<u>Audited 2012/13 Actual</u>	<u>Current FY 2013/14</u>		<u>Approved Budget FY 2014/15</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>REVENUES</b>					
<b>INTEREST &amp; MISCELLANEOUS</b>					
360.000 Interest Revenue	1,616	3,000	500	1,500	(1,500)
364.000 Sale of Fixed Assets	<u>7,611</u>	<u>-</u>	<u>2,500</u>	<u>-</u>	<u>-</u>
<b>TOTAL INTEREST &amp; MISCELLANEOUS</b>	<b>9,227</b>	<b>3,000</b>	<b>3,000</b>	<b>1,500</b>	<b>(1,500)</b>
<b>OTHER FINANCING SOURCES</b>					
390.100 Transfers From General Fund	236,141	260,748	260,748	295,857	35,109
390.xxx Transfer From Storm Water	41,123	51,770	51,770	51,519	(251)
390.500 Transfers From EDC	<u>70,440</u>	<u>77,340</u>	<u>77,340</u>	<u>86,628</u>	<u>9,288</u>
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>347,704</b>	<b>389,858</b>	<b>389,858</b>	<b>434,004</b>	<b>44,146</b>
<b>TOTAL REVENUES</b>	<u><b>356,931</b></u>	<u><b>392,858</b></u>	<u><b>392,858</b></u>	<u><b>435,504</b></u>	<u><b>42,646</b></u>

**City of Live Oak  
Asset Replacement Fund  
2014/2015 Approved Budget**

	<u>Audited 2012/13 Actual</u>	<u>Current FY 2013/14</u>		<u>Approved Budget FY 2014/15</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>EXPENDITURES</b>					
<b>POLICE DEPARTMENT</b>					
CAPITAL OUTLAY					
530.586 Vehicles	76,407	75,000	75,000	182,000	107,000
530.597 Vehicle Equipment	<u>84,594</u>	<u>31,965</u>	<u>30,000</u>	<u>111,965</u>	<u>80,000</u>
TOTAL CAPITAL OUTLAY	161,001	106,965	105,000	293,965	187,000
TOTAL 530-POLICE DEPARTMENT	<u>161,001</u>	<u>106,965</u>	<u>105,000</u>	<u>293,965</u>	<u>187,000</u>
<b>PUBLIC WORKS</b>					
CAPITAL OUTLAY					
560.580 Operating Equipment	<u>11,440</u>	-	-	-	-
TOTAL CAPITAL OUTLAY	11,440	-	-	-	-
TOTAL 560-PUBLIC WORKS	<u>11,440</u>	-	-	-	-
<b>PARKS MAINTENANCE</b>					
CAPITAL OUTLAY					
565.580 Operating Equipment	<u>107,177</u>	<u>15,000</u>	<u>14,002</u>	<u>15,500</u>	<u>500</u>
TOTAL CAPITAL OUTLAY	107,177	15,000	14,002	15,500	500
TOTAL 565-PARKS MAINTENANCE	<u>107,177</u>	<u>15,000</u>	<u>14,002</u>	<u>15,500</u>	<u>500</u>
<b>PLANNING &amp; ZONING</b>					
CAPITAL OUTLAY					
680.586 Vehicles	<u>24,398</u>	-	-	-	-
TOTAL CAPITAL OUTLAY	24,398	-	-	-	-
TOTAL 564-ANIMAL CONTROL	<u>24,398</u>	-	-	-	-

**City of Live Oak  
Asset Replacement Fund  
2014/2015 Approved Budget**

	<u>Audited 2012/13 Actual</u>	<u>Current FY 2013/14</u>		<u>Approved Budget FY 2014/15</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>STORM WATER</b>					
<b>CAPITAL OUTLAY</b>					
567.586 Vehicles	-	30,000	30,000	-	(30,000)
567.580 Operating Equipment	-	15,000	14,002	17,000	2,000
TOTAL CAPITAL OUTLAY	-	45,000	44,002	17,000	(28,000)
<b>TOTAL 567-STORM WATER</b>	-	45,000	44,002	17,000	(28,000)
<b>ECONOMIC DEVELOPMENT CORPORATION</b>					
<b>CAPITAL OUTLAY</b>					
400.586 Vehicles	-	30,000	25,000	-	(30,000)
TOTAL CAPITAL OUTLAY	-	30,000	25,000	-	(30,000)
<b>TOTAL 400-ECONOMIC DEV. CORP.</b>	-	30,000	25,000	-	(30,000)
<b>TOTAL EXPENDITURES</b>	<u>304,016</u>	<u>196,965</u>	<u>188,004</u>	<u>326,465</u>	<u>129,500</u>



**GENERAL FUND DEPRECIATION SCHEDULE  
FOR THE FISCAL YEAR ENDING 9/30/2015**

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 Stump Cutter	12/1/2000	\$9,500	10	\$9,500	\$9,500	\$0	\$0	Parks
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	\$43,234	\$0	\$0	Streets
EKS Air Compressor	10/17/2002	\$14,604	10	\$14,604	\$14,604	\$0	\$0	Fire
2002 RDS Spreader & Ice Control (Truck)	11/27/2002	\$22,011	7	\$22,011	\$22,011	\$0	\$0	PW
2003 Kawasaki 3000 Mule w/top	6/6/2003	\$6,470	10	\$6,470	\$6,470	\$0	\$0	Parks
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 JK1AFCE152B5037373	11/12/2004	\$7,200	10	\$7,115	\$6,395	\$720	\$85	PW
2004 Mule 3010 Vin JK1AFCE155B537314	11/12/2004	\$7,200	10	\$7,115	\$6,395	\$720	\$85	Parks
2005 Ford F550 Cab/Small Dump Truck	12/7/2004	\$39,093	10	\$38,361	\$34,452	\$3,909	\$732	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
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	\$6,899	\$0	\$0	CS
????	1/1/2007	\$17,570	5	\$17,570	\$17,570	\$0	\$0	MC
2007 Ford Escape	2/1/2007	\$17,927	3	\$17,927	\$17,927	\$0	\$0	Police
2008 Jacobsen HR9016 Mower	10/16/2008	\$66,465	7	\$47,475	\$37,980	\$9,495	\$18,990	Parks
2009 Chevrolet Impala	9/30/2008	\$21,520	5	\$21,520	\$21,520	\$0	\$0	Police
Vehicle Equipment	9/30/2008	\$31,132	5	\$31,132	\$31,132	\$0	\$0	Police
Computer Equipment	N/A	N/A	N/A	\$6,380	\$6,380	\$0	\$0	IT
2009 Toyota Camry	5/1/2008	\$6,380	3	\$6,380	\$6,380	\$0	\$0	Police
2009 Toyota Camry	1/31/2009	\$24,795	5	\$19,836	\$16,530	\$3,306	\$4,959	Police
2009 Toyota Camry	1/31/2009	\$24,795	5	\$19,836	\$16,530	\$3,306	\$4,959	Police
2009 Chevrolet Silverado P/U	3/1/2009	\$24,575	5	\$17,202	\$14,335	\$2,867	\$7,373	PW
2010 Ford Crown Vic	2/23/2010	\$30,304	3	\$30,304	\$30,304	\$0	\$0	Police
2010 Ford Crown Vic	2/23/2010	\$30,304	3	\$30,304	\$30,304	\$0	\$0	Police
2010 Ford F450 with Box	4/9/2010	\$99,840	10	\$49,920	\$39,936	\$9,984	\$49,920	Fire
2008 Kawasaki ATV 650	12/10/2009	\$5,997	5	\$5,997	\$4,796	\$1,201	\$0	Police
2008 Kawasaki ATV 650	12/10/2009	\$5,997	5	\$5,997	\$4,796	\$1,201	\$0	Police
Honda ST1300P A9 MotorCycle	8/6/2010	\$14,788	3	\$14,788	\$9,858	\$4,930	\$0	Police
2011 Dodge Dakota ExCab P/U	12/20/2010	\$18,996	5	\$15,196	\$11,397	\$3,799	\$3,800	Dev Srvs
2011 Dodge Dakota ExCab P/U	12/20/2010	\$18,996	5	\$15,196	\$11,397	\$3,799	\$3,800	Dev Srvs
2011 Ford F250 CrewCab Truck	2/4/2011	\$23,672	5	\$18,936	\$14,202	\$4,734	\$4,736	Streets
2011 Ford F250 Truck	2/4/2011	\$21,671	5	\$17,336	\$13,002	\$4,334	\$4,335	Parks
2011 Ford F250 Truck	2/4/2011	\$22,316	5	\$17,852	\$13,389	\$4,463	\$4,464	Streets
2011 Ford Crown Vic	4/29/2011	\$30,052	3	\$30,052	\$30,052	\$0	\$0	Police
2011 Ford Crown Vic	4/29/2011	\$30,052	3	\$30,052	\$30,052	\$0	\$0	Police
2011 Ford Crown Vic	4/29/2011	\$30,052	3	\$30,052	\$30,052	\$0	\$0	Police
2011 Ford Crown Vic	4/29/2011	\$30,052	3	\$30,052	\$30,052	\$0	\$0	Police

2011 Ford Crown Vic - Unmarked	P11	4/29/2011	\$27,581	3	\$27,581	\$27,581	\$0	Police
2011 Ford Crown Vic	P16	8/16/2011	\$31,573	3	\$31,573	\$21,048	\$0	Police
Virtual Server Project	N/A	9/30/2011	\$122,280	5	\$73,368	\$48,912	\$48,912	IT
2012 Ambulance	MEDI	9/30/2012	\$146,675	10	\$44,004	\$29,336	\$102,672	Fire
2012 John Deere Tractor	PK11	4/18/2012	\$30,720	10	\$9,216	\$6,144	\$21,504	Parks
2012 Crack Sealer	M20	9/30/2012	\$52,461	10	\$15,738	\$10,492	\$36,723	Streets
2012 Chevy Tahoe	P21	9/30/2012	\$43,342	4	\$21,672	\$10,836	\$21,671	Police
2012 Chevy Tahoe	P22	9/30/2012	\$43,342	4	\$21,672	\$10,836	\$21,671	Police
2012 Chevy Tahoe	P23	9/30/2012	\$46,557	4	\$23,278	\$11,639	\$23,279	Police
2012 Jacobsen 9016 Rotary Mower	PK40	10/31/2012	\$78,991	7	\$22,568	\$11,284	\$56,423	Parks
2013 Kawasaki 4010 Mule w/ Top	M36	4/18/2013	\$11,440	10	\$2,288	\$1,144	\$9,152	Streets
Exmark Mower	PK46	5/6/2013	\$14,093	5	\$5,638	\$2,819	\$8,455	Parks
Exmark Mower	PK47	5/6/2013	\$14,093	5	\$5,638	\$2,819	\$8,455	Parks
2013 Ford Explore	AD3	6/24/2013	\$24,398	5	\$9,760	\$4,880	\$14,638	Admin
2013 Chevy Tahoe	P31	9/30/2013	\$45,400	4	\$11,350	\$0	\$34,050	Police
2013 Chevy Tahoe	P32	9/30/2013	\$45,400	4	\$11,350	\$0	\$34,050	Police
2013 Chevy Tahoe	P33	9/30/2013	\$45,400	4	\$11,350	\$0	\$34,050	Police
2014 Exmark Lazer Mower	PK21	4/3/2014	\$14,002	5	\$2,800	\$0	\$11,202	Parks
2014 Toyota Tundra 4 Dr Pickup	P42A	12/1/2013	\$32,105	4	\$8,026	\$0	\$24,079	Police
2013 Chevy Tahoe	P43A	12/1/2013	\$30,885	4	\$7,721	\$0	\$23,164	Police
2014 Motorcycle	MC1	9/30/2013	\$28,386	4	\$7,096	\$0	\$21,289	Police

<b>Transfer to Asset Replacement Fund</b>			<b>\$1,914,430</b>		<b>\$1,250,756</b>	<b>\$1,014,071</b>	<b>\$236,685</b>	<b>\$663,674</b>
<b>25% Surcharge</b>							<b>\$295,857</b>	

**EDC DEPRECIATION SCHEDULE  
FOR THE FISCAL YEAR ENDING 9/30/2015**

Description	Purch Date	Cost	Yrs Life	Accum Depreciation	Prior Depreciation	Current Depreciation	Balance	Dept
1998 Pierce Fire Truck	5/1/1998	\$269,763	20	\$230,416	\$216,928	\$13,488	\$39,347	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 Kyard Ladder Truck	10/18/2002	\$744,370	20	\$444,876	\$407,657	\$37,219	\$299,495	Fire
2003 Sabre Pumper	3/17/2003	\$266,593	20	\$165,282	\$151,952	\$13,330	\$101,311	Fire
2014 Ford Explorer	8/1/2014	\$26,330	5	\$5,266	\$0	\$5,266	\$21,064	EDC
<b>Transfer to Asset Replacement Fund</b>		<b>\$1,358,401</b>		<b>\$897,184</b>	<b>\$827,882</b>	<b>\$69,302</b>	<b>\$461,217</b>	
<b>25% Surcharge</b>							<b>\$86,628</b>	

**STORM WATER UTILITY FUND DEPRECIATION SCHEDULE  
FOR THE FISCAL YEAR ENDING 9/30/2015**

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 Vermer BC1800 XL Brush Chipper	11/9/2004	\$35,299	10	\$34,912	\$31,382	\$3,530	\$387	Storm Water
2004 Mule 3010 Vin JK1AFCE135B537313	11/12/2004	\$7,200	10	\$7,115	\$6,395	\$720	\$85	Storm Water
2008 Exmark Mower	9/11/2008	\$11,119	5	\$11,119	\$11,119	\$0	\$0	Storm Water
2008 Exmark Mower	9/11/2008	\$11,119	5	\$11,119	\$11,119	\$0	\$0	Storm Water
2011 Vermeer 400TX Mini Skid Steer	1/21/2011	\$16,596	7	\$9,484	\$7,113	\$2,371	\$7,112	Storm Water
2011 Ford F250 Truck	2/4/2011	\$21,606	5	\$17,284	\$12,963	\$4,321	\$4,322	Storm Water
Street Sweeper	5/15/2012	\$219,947	10	\$65,985	\$43,990	\$21,995	\$153,962	Storm Water
2014 Exmark Lazer Mower	4/3/2014	\$14,002	5	\$2,800	\$0	\$2,800	\$11,202	Storm Water
2015 Chevy Pickup	9/30/2014	\$27,389	5	\$5,478	\$0	\$5,478	\$21,911	Storm Water
<b>Transfer to Asset Replacement Fund</b>		<b>\$369,595</b>		<b>\$170,614</b>	<b>\$129,399</b>	<b>\$41,215</b>	<b>\$198,981</b>	
<b>25% Surcharge</b>							<b>\$51,519</b>	

**City of Live Oak  
 Asset Replacement Fund  
 Capital Requests  
 2014/2015 Approved Budget**

<b>Department/ Account Number</b>	<b>Item Description</b>	<b>Item Cost</b>	<b>Department Cost</b>
<b>Police Department</b>			
35-530.586	Vehicles		
	(2) Unmarked Police Vehicles	\$ 60,000	
	(4) Marked vehicles	122,000	
35-530.597	Vehicle Equipment	<u>111,965</u>	\$ 293,965
<b>Parks Maintenance</b>			
35-565.580	Operating Equipment		
	Kawasaki Mule - to replace PK23		15,500
<b>Stormwater Department</b>			
35-567.580	Operating Equipment		
	Exmart 0-turn Turf Mower - replace SW29		<u>17,000</u>
	<b>Total Asset Replacement Fund Requests</b>		<u><u>\$ 326,465</u></u>





## **40 - Debt Service Fund**

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

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

There is one certificate of obligation (CO) issue that is currently in place and proceeds from this 2005 Series were applied towards new parks, park improvements, new Justice Center and City Hall renovations. Another CO issue (2002 Series) was refunded with the 2010 General Obligation Refunding Bonds. The 2010 Series was a refunding issue. The original issue was for the construction of a Fire Station and additional fire apparatus and equipment.

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

The City approved the issuance of debt during the 2011/12 budget cycle for the purchase of 200 acre feet of water and the upgrade of the Live Oak Emergency Radio System. The City of Live Oak Tax Notes, Series 2012 was in the amount of \$1,155,000 for a final term of seven years. Payment of principal and interest is from the Economic Development Corporation and the City's General Fund.

**DEBT SERVICE FUND  
APPROVED BUDGET  
FISCAL YEAR 2014/2015**

Beginning Fund Balance October 1, 2014:		\$ 281,609			
Estimated Revenues:		2,536,457			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Debt Service	-	-	2,536,457	-	2,536,457
Total Expenditures	-	-	2,536,457	-	2,536,457
Net Revenues/Expenditures					<u>-</u>
Ending Fund Balance September 30, 2015:					<u>\$ 281,609</u>

**DEBT SERVICE FUND  
APPROVED BUDGET  
FISCAL YEAR 2013/2014  
(AS AMENDED)**

Beginning Fund Balance October 1, 2013:		\$ 282,742			
Estimated Revenues:		1,946,440			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Debt Service	-	-	1,946,440	-	1,946,440
Total Expenditures	-	-	1,946,440	-	1,946,440
Net Revenues/Expenditures					<u>-</u>
Ending Fund Balance September 30, 2014:					<u>\$ 282,742</u>

**City of Live Oak  
Debt Service Fund  
2014/2015 Approved Budget**

	<u>Audited 2012/13 Actual</u>	<u>Current FY 2013/14</u>		<u>Approved Budget FY 2014/15</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>REVENUES</b>					
<b>TAXES - AD VALORM</b>					
310.110 Current AdValorem Tax Rev	792,184	780,419	780,419	1,414,303	633,884
<b>TOTAL TAXES - AD VALORM</b>	<b>792,184</b>	<b>780,419</b>	<b>780,419</b>	<b>1,414,303</b>	<b>633,884</b>
<b>INTEREST &amp; MISCELLANEOUS</b>					
360.000 Interest Income	237	600	150	300	(300)
<b>TOTAL INTEREST &amp; MISCELLANEOUS</b>	<b>237</b>	<b>600</b>	<b>150</b>	<b>300</b>	<b>(300)</b>
<b>OTHER FINANCING SOURCES</b>					
390.100 Transfers from General Fund	81,928	81,140	81,140	85,240	4,100
390.500 Transfers from EDC	759,750	886,850	886,850	865,557	(21,293)
390.600 Transfers from Util Op Fd	197,795	197,431	197,431	171,057	(26,374)
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>1,039,473</b>	<b>1,165,421</b>	<b>1,165,421</b>	<b>1,121,854</b>	<b>(43,567)</b>
<b>TOTAL REVENUES</b>	<b><u>1,831,894</u></b>	<b><u>1,946,440</u></b>	<b><u>1,945,990</u></b>	<b><u>2,536,457</u></b>	<b><u>590,017</u></b>
<b>EXPENDITURES</b>					
<b>DEBT SERVICE</b>					
690.690 Paying Agents Fees	2,000	3,000	2,000	3,000	-
690.926 Principal - 2004 GO's	545,000	565,000	545,000	-	(565,000)
690.927 Interest - 2004 GO's	432,250	410,450	432,250	-	(410,450)
690.928 Principal - 2005 CO's	225,000	235,000	225,000	245,000	10,000
690.929 Interest - 2005 CO's	168,375	158,813	168,375	33,175	(125,638)
690.930 P&I -Water Rights	-	124,935	126,195	123,495	(1,440)
690.931 P&I - Emergency Radio System	81,927	81,140	81,928	85,240	4,100
690.932 Principal - 2010 Refunding	270,000	280,000	270,000	290,000	10,000
690.933 Interest - 2010 Refunding	96,363	88,102	96,375	79,521	(8,581)
690.xxx Principal - 2014 GO & Refunding	-	-	-	935,000	935,000
690.xxx Interest - 2014 GO & Refunding	-	-	-	742,026	742,026
<b>TOTAL DEBT SERVICE</b>	<b><u>1,820,915</u></b>	<b><u>1,946,440</u></b>	<b><u>1,947,123</u></b>	<b><u>2,536,457</u></b>	<b><u>590,017</u></b>
<b>TOTAL 690-DEBT SERVICE</b>	<b><u>1,820,915</u></b>	<b><u>1,946,440</u></b>	<b><u>1,947,123</u></b>	<b><u>2,536,457</u></b>	<b><u>590,017</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>1,820,915</u></b>	<b><u>1,946,440</u></b>	<b><u>1,947,123</u></b>	<b><u>2,536,457</u></b>	<b><u>590,017</u></b>

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

<u>Fiscal Year</u>	<u>Interest Due Feb 01</u>	<u>Interest Due Aug 01</u>	<u>Bonds Due Aug 01</u>	<u>Fiscal Year Totals</u>
2014-15	\$ 447,517	\$ 415,940	\$ 1,670,000	\$ 2,533,457
2015-16	390,916	390,916	1,750,000	2,531,832
2016-17	364,514	364,513	1,675,000	2,404,026
2017-18	337,803	337,802	1,725,000	2,400,605
2018-19	312,245	312,244	1,695,000	2,319,489
2019-20	293,565	293,564	1,735,000	2,322,129
2020-21	260,455	260,455	1,795,000	2,315,910
2021-22	226,193	226,192	1,870,000	2,322,385
2022-23	190,500	190,500	1,565,000	1,946,000
2023-24	159,200	159,200	1,625,000	1,943,400
2024-25	126,700	126,700	850,000	1,103,400
2025-26	109,700	109,700	520,000	739,400
2026-27	99,300	99,300	540,000	738,600
2027-28	88,500	88,500	560,000	737,000
2028-29	77,300	77,300	585,000	739,600
2029-30	65,600	65,600	605,000	736,200
2030-31	53,500	53,500	630,000	737,000
2031-32	40,900	40,900	655,000	736,800
2032-33	27,800	27,800	680,000	735,600
2033-34	<u>14,200</u>	<u>14,200</u>	<u>710,000</u>	<u>738,400</u>
	<u>\$ 3,686,407</u>	<u>\$ 3,654,825</u>	<u>\$ 23,440,000</u>	<u>\$ 30,781,232</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>
2014-15	\$ -	\$ -	\$ -	\$ -
2015-16	-	-	-	-
2016-17	-	-	-	-
2017-18	-	-	-	-
2018-19	-	-	-	-
2019-20	-	-	-	-
2020-21	-	-	-	-
2021-22	-	-	-	-
2022-23	-	-	-	-
2023-24	-	-	-	-
TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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>
2014-15	\$ 16,588	\$ 16,588	\$ 245,000	\$ 278,175
2015-16	11,381	11,381	255,000	277,763
2016-17	5,963	5,963	265,000	276,925
2017-18	-	-	-	-
2018-19	-	-	-	-
2019-20	-	-	-	-
2020-21	-	-	-	-
2021-22	-	-	-	-
2022-23	-	-	-	-
2023-24	-	-	-	-
2024-25	-	-	-	-
<b>TOTAL</b>	<u>\$ 33,931</u>	<u>\$ 33,931</u>	<u>\$ 765,000</u>	<u>\$ 832,863</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>
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>\$ 185,705</u>	<u>\$ 185,699</u>	<u>\$ 2,595,000</u>	<u>\$ 2,966,404</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>
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>
<b>TOTAL</b>	<b>\$ <u>9,645</u></b>	<b>\$ <u>9,645</u></b>	<b>\$ <u>565,000</u></b>	<b>\$ <u>584,290</u></b>

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>
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>
<b>TOTAL</b>	<b>\$ <u>250,370</u></b>	<b>\$ <u>333,920</u></b>	<b>\$ <u>584,290</u></b>

**CITY OF LIVE OAK, TEXAS**  
**GENERAL OBLIGATION AND REFUNDING BONDS, SERIES 2014**  
**ORIGINAL ISSUE \$ 19,515,000**  
**DATED JULY 15, 2015 ( \_\_\_\_\_ )**

<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>
2014-15	\$ 386,801	\$ 355,225	\$ 935,000	\$ 1,677,026
2015-16	341,200	341,200	990,000	1,672,400
2016-17	326,350	326,350	1,025,000	1,677,700
2017-18	310,975	310,975	1,325,000	1,946,950
2018-19	291,100	291,100	1,370,000	1,952,200
2019-20	277,400	277,400	1,395,000	1,949,800
2020-21	249,500	249,500	1,445,000	1,944,000
2021-22	220,600	220,600	1,505,000	1,946,200
2022-23	190,500	190,500	1,565,000	1,946,000
2023-24	159,200	159,200	1,625,000	1,943,400
2024-25	126,700	126,700	850,000	1,103,400
2025-26	109,700	109,700	520,000	739,400
2026-27	99,300	99,300	540,000	738,600
2027-28	88,500	88,500	560,000	737,000
2028-29	77,300	77,300	585,000	739,600
2029-30	65,600	65,600	605,000	736,200
2030-31	53,500	53,500	630,000	737,000
2031-32	40,900	40,900	655,000	736,800
2032-33	27,800	27,800	680,000	735,600
2033-34	<u>14,200</u>	<u>14,200</u>	<u>710,000</u>	<u>738,400</u>
TOTAL	<u>\$ 3,457,126</u>	<u>\$ 3,425,550</u>	<u>\$ 19,515,000</u>	<u>\$ 26,397,676</u>

Note: The 2014 General Obligation and Refunding Issue refunded the 2004 Series in its entirety and part of the 2005 Series. The 2004 Series was supported by the Utility Fund and Property Tax. The 2005 Series was supported by the Economic Development Corporation. The refunding portion of the 2014 Series will continue to be supported by these same entities. The new money portion of this issue will fund three bond propositions that were passed at the May 2014 bond election. They will pay for various street improvements that are specific to the propositions that passed. They will also fund some park lighting and trails in and around the main city parks. The new money portion of the 2014 Series is supported 100% by property taxes.

The funding split is as follows:

<b>Fiscal Year</b>	<b>Property Tax</b>	<b>Utility Fund</b>	<b>EDC</b>	<b>Total</b>
2014-15	1,411,603	171,057	94,366	1,677,026
2015-16	1,411,700	170,350	90,350	1,672,400
2016-17	1,415,705	171,645	90,350	1,677,700
2017-18	1,410,835	170,765	365,350	1,946,950
2018-19	1,413,283	171,817	367,100	1,952,200
2019-20	1,412,332	171,068	366,400	1,949,800
2020-21	1,408,698	170,502	364,800	1,944,000
2021-22	1,412,655	170,745	362,800	1,946,200
2022-23	1,409,855	170,745	365,400	1,946,000
2023-24	1,410,498	170,502	362,400	1,943,400
2024-25	739,400	-	364,000	1,103,400
2025-26	739,400	-	-	739,400
2026-27	738,600	-	-	738,600
2027-28	737,000	-	-	737,000
2028-29	739,600	-	-	739,600
2029-30	736,200	-	-	736,200
2030-31	737,000	-	-	737,000
2031-32	736,800	-	-	736,800
2032-33	735,600	-	-	735,600
2033-34	738,400	-	-	738,400
<b>TOTAL</b>	<b>\$ 21,495,164</b>	<b>\$ 1,709,196</b>	<b>\$ 3,193,316</b>	<b>\$ 26,397,676</b>





## **11 - Forfeiture Fund**

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

**FORFEITURE FUND  
APPROVED BUDGET  
FISCAL YEAR 2014/2015**

Beginning Fund Balance October 1, 2014:		\$ 11,086			
Estimated Revenues:		15,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Police Department	-	-	-	25,000	25,000
Total Expenditures	-	-	-	25,000	25,000
Net Revenues/Expenditures					<u>(10,000)</u>
Ending Fund Balance September 30, 2015:					<u>\$ 1,086</u>

**FORFEITURE FUND  
APPROVED BUDGET  
FISCAL YEAR 2013/2014  
(AS AMENDED)**

Beginning Fund Balance October 1, 2013:		\$ 27,556			
Estimated Revenues:		10,110			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Police Department	-	9,760	5,000	7,500	22,260
Total Expenditures	-	9,760	5,000	7,500	22,260
Net Revenues/Expenditures					<u>(12,150)</u>
Ending Fund Balance September 30, 2014:					<u>\$ 15,406</u>

**City of Live Oak  
Forfeiture Fund  
2014/2015 Approved Budget**

	<u>Audited 2012/13 Actual</u>	<u>Current FY 2013/14</u>		<u>Approved Budget FY 2014/15</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>REVENUES</b>					
<b>FINES &amp; FORFEITURES</b>					
352.000 Forfeitures - Federal	-	5,000	-	10,000	5,000
352.100 Forfeitures - State	<u>11,822</u>	<u>5,000</u>	<u>-</u>	<u>5,000</u>	<u>-</u>
<b>TOTAL FINES &amp; FORFEITURES</b>	<b>11,822</b>	<b>10,000</b>	<b>-</b>	<b>15,000</b>	<b>5,000</b>
<b>INTEREST &amp; MISCELLANEOUS</b>					
360.000 Interest Revenue - Federal	42	60	20	-	(60)
360.100 Interest Revenue - State	<u>6</u>	<u>50</u>	<u>10</u>	<u>-</u>	<u>(50)</u>
<b>TOTAL INTEREST &amp; MISCELLANEOUS</b>	<b>48</b>	<b>110</b>	<b>30</b>	<b>-</b>	<b>(110)</b>
<b>TOTAL REVENUES</b>	<u><b>11,870</b></u>	<u><b>10,110</b></u>	<u><b>30</b></u>	<u><b>15,000</b></u>	<u><b>4,890</b></u>

**City of Live Oak  
Forfeiture Fund  
2014/2015 Approved Budget**

	<u>Audited 2012/13 Actual</u>	<u>Current FY 2013/14</u>		<u>Approved Budget FY 2014/15</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>EXPENDITURES</b>					
<b>FEDERAL FORFEITURES</b>					
<b>SUPPLIES EXPENSES</b>					
531.330 Minor Tools & Equipment	3,000	9,760	9,000	-	(9,760)
TOTAL SUPPLIES	3,000	9,760	9,000	-	(9,760)
<b>OTHER SERVICES &amp; CHARGES</b>					
531.425 Conferences & Training	-	5,000	-	-	(5,000)
TOTAL OTHER SERVICES & CHARGES	-	5,000	-	-	(5,000)
<b>CAPITAL OUTLAY</b>					
531.595 Other Capital	44,464	7,500	7,500	25,000	17,500
TOTAL CAPITAL OUTLAY	44,464	7,500	7,500	25,000	17,500
<b>TOTAL 531-FEDERAL FORFEITURES</b>	<u>47,464</u>	<u>22,260</u>	<u>16,500</u>	<u>25,000</u>	<u>2,740</u>
<b>STATE FORFEITURES</b>					
<b>CAPITAL OUTLAY</b>					
532.583 Safety Equipment	-	-	-	-	-
532.587 Vehicle Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
<b>TOTAL 532-STATE FORFEITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>47,464</u>	<u>22,260</u>	<u>16,500</u>	<u>25,000</u>	<u>2,740</u>



**City of Live Oak  
Forfeiture Fund  
Capital Requests  
2014/2015 Approved Budget**

<b>Department/ Account Number</b>	<b>Item Description</b>	<b>Item Cost</b>	<b>Department Cost</b>
<b>Police Department</b>			
11-531.595	Other Capital		
	Interview room recoding hardware and system management software		<u>25,000</u>
	<b>Total Forfeiture Fund Requests</b>		<u><u>\$ 25,000</u></u>

The seal of the City of Live Oak, Texas, is a circular emblem. It features a central illustration of a large, leafy tree. The words "CITY OF LIVE OAK" are written in a semi-circle at the top, and "TEXAS" is written at the bottom. Two five-pointed stars are positioned on the left and right sides of the inner circle. At the bottom of the inner circle, the text "Incorporated April 1960" is written in a curved path.

## **13 - Federal/State Grants Fund**

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

**FEDERAL/STATE GRANTS FUND  
APPROVED BUDGET  
FISCAL YEAR 2014/2015**

Beginning Fund Balance October 1, 2014:		\$	-		
Estimated Revenues:			1,051,435		
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Construction Costs	-	-	-	1,051,435	1,051,435
Total Expenditures	-	-	-	1,051,435	1,051,435
Net Revenues/Expenditures					-
Ending Fund Balance September 30, 2015:					\$ -

**FEDERAL/STATE GRANTS FUND  
APPROVED BUDGET  
FISCAL YEAR 2013/2014  
(AS AMENDED)**

Beginning Fund Balance October 1, 2013:		\$	-		
Estimated Revenues:			-		
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Construction Costs	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Net Revenues/Expenditures					-
Ending Fund Balance September 30, 2014:					\$ -

**City of Live Oak  
Federal/State Grant Fund  
2014/2015 Approved Budget**

	<u>Audited 2012/13 Actual</u>	<u>Current FY 2013/14</u>		<u>Approved Budget FY 2014/15</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>REVENUES</b>					
<b>GRANTS &amp; INTER-GOVT ALLOCATION</b>					
330.230 Bexar CDBG Grant Money	3,095	-	15,635	-	-
340.100 JAG Funding ARRA	-	-	-	-	-
TOTAL GRANTS & INTER-GOVT.	3,095	-	15,635	-	-
<b>INTER-FUND REVENUES</b>					
383.100 Grant Match	-	-	-	1,051,435	1,051,435
TOTAL INTER-FUND REVENUES	-	-	-	1,051,435	1,051,435
<b>TOTAL REVENUES</b>	<u>3,095</u>	<u>-</u>	<u>15,635</u>	<u>1,051,435</u>	<u>1,051,435</u>
 <b>EXPENDITURES</b>					
<b>CONSTRUCTION EXPENSE</b>					
<b>OTHER SERVICES &amp; CHARGES</b>					
691.400 Professional Fees	3,095	-	-	-	-
691.500 CDBG Construction Costs- ADA	-	-	15,635	1,051,435	1,051,435
TOTAL CONSTRUCTION	3,095	-	15,635	1,051,435	1,051,435
<b>TOTAL EXPENDITURES</b>	<u>3,095</u>	<u>-</u>	<u>15,635</u>	<u>1,051,435</u>	<u>1,051,435</u>

The seal of the City of Live Oak, Texas, is a circular emblem. It features a central illustration of a landscape with a large tree and a building. The words "CITY OF LIVE OAK" are written in an arc across the top, and "TEXAS" is written across the bottom. Two five-pointed stars are positioned on the left and right sides. At the bottom of the inner circle, the text "Incorporated April 1969" is visible.

## **14 - Child Safety Fund**

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

**CHILD SAFETY FUND  
APPROVED BUDGET  
FISCAL YEAR 2014/2015**

Beginning Fund Balance October 1, 2014:		\$ 57,322			
Estimated Revenues:		12,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Supplies	-	12,000	-	-	12,000
Total Expenditures	-	12,000	-	-	12,000
Net Revenues/Expenditures					<u>-</u>
Ending Fund Balance September 30, 2015:					<u>\$ 57,322</u>

**CHILD SAFETY FUND  
APPROVED BUDGET  
FISCAL YEAR 2013/2014  
(AS AMENDED)**

Beginning Fund Balance October 1, 2013:		\$ 52,507			
Estimated Revenues:		12,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Supplies	-	12,000	-	-	12,000
Total Expenditures	-	12,000	-	-	12,000
Net Revenues/Expenditures					<u>-</u>
Ending Fund Balance September 30, 2014:					<u>\$ 52,507</u>

**City of Live Oak  
Child Safety Fund  
2014/2015 Approved Budget**

	<u>Audited 2012/13 Actual</u>	<u>Current FY 2013/14</u>		<u>Approved Budget FY 2014/15</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>REVENUES</b>					
<b>GRANTS &amp; INTER-GOVT ALLOCATION</b>					
339.400 Child Safety Fund Allocation	17,144	12,000	13,400	12,000	-
TOTAL GRANTS & INTER-GOVT.	17,144	12,000	13,400	12,000	-
<b>INTEREST &amp; MISCELLANEOUS</b>					
360.000 Interest Revenue	39	-	15	-	-
TOTAL INTEREST & MISCELLANEOUS	39	-	15	-	-
<b>TOTAL REVENUES</b>	<u>17,183</u>	<u>12,000</u>	<u>13,415</u>	<u>12,000</u>	<u>-</u>

**City of Live Oak  
Child Safety Fund  
2014/2015 Approved Budget**

	<u>Audited 2012/13 Actual</u>	<u>Current FY 2013/14</u>		<u>Approved Budget FY 2014/15</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>EXPENDITURES</b>					
<b>POLICE DEPARTMENT</b>					
<b>SUPPLIES EXPENSES</b>					
530.337 Public Education Supplies	3,181	3,500	3,500	3,500	-
TOTAL SUPPLIES EXPENSES	3,181	3,500	3,500	3,500	-
TOTAL 530-POLICE DEPARTMENT	3,181	3,500	3,500	3,500	-
<b>FIRE &amp; INSPECTIONS</b>					
<b>SUPPLIES EXPENSES</b>					
540.337 Public Education Supplies	2,500	2,500	2,500	2,500	-
TOTAL SUPPLIES EXPENSES	2,500	2,500	2,500	2,500	-
TOTAL 540-FIRE & INSPECTIONS DE	2,500	2,500	2,500	2,500	-
<b>PUBLIC WORKS GENERAL</b>					
<b>SUPPLIES EXPENSES</b>					
560.337 Public Education Supplies	982	3,000	1,000	3,000	-
560.342 Bite Prevention Week	1,549	2,300	1,500	2,300	-
560.343 Kids Programs	-	700	100	700	-
TOTAL SUPPLIES EXPENSES	2,531	6,000	2,600	6,000	-
TOTAL 560-PUBLIC WORKS GENERAL	2,531	6,000	2,600	6,000	-
TOTAL EXPENDITURES	8,212	12,000	8,600	12,000	-





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## **15 - Court Technology Fund**

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

**COURT TECHNOLOGY FUND  
APPROVED BUDGET  
FISCAL YEAR 2014/2015**

Beginning Fund Balance October 1, 2014:		\$ 103,879			
Estimated Revenues:		12,100			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Capital Costs	-	-	6,700	1,500	8,200
Total Expenditures	-	-	6,700	1,500	8,200
Net Revenues/Expenditures					<u>3,900</u>
Ending Fund Balance September 30, 2015:					<u>\$ 107,779</u>

**COURT TECHNOLOGY FUND  
APPROVED BUDGET  
FISCAL YEAR 2013/2014  
(AS AMENDED)**

Beginning Fund Balance October 1, 2013:		\$ 104,189			
Estimated Revenues:		12,125			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Construction Costs	-	-	7,100	6,800	13,900
Total Expenditures	-	-	7,100	6,800	13,900
Net Revenues/Expenditures					<u>(1,775)</u>
Ending Fund Balance September 30, 2014:					<u>\$ 102,414</u>

**City of Live Oak  
Court Technology Fund  
2014/2015 Approved Budget**

	<u>Audited 2012/13 Actual</u>	<u>Current FY 2013/14</u>		<u>Approved Budget FY 2014/15</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>REVENUES</b>					
<b>FINES &amp; FORFEITURES</b>					
350.200 Court Technology Fund	10,653	12,000	13,000	12,000	-
<b>TOTAL FINES &amp; FORFEITURES</b>	<b>10,653</b>	<b>12,000</b>	<b>13,000</b>	<b>12,000</b>	<b>-</b>
<b>INTEREST &amp; MISCELLANEOUS</b>					
360.000 Interest Revenue	104	125	90	100	(25)
<b>TOTAL INTEREST &amp; MISC</b>	<b>104</b>	<b>125</b>	<b>90</b>	<b>100</b>	<b>(25)</b>
<b>TOTAL REVENUES</b>	<b>10,757</b>	<b>12,125</b>	<b>13,090</b>	<b>12,100</b>	<b>(25)</b>
<b>EXPENDITURES</b>					
<b>MUNICIPAL COURT</b>					
<b>OTHER SERVICES &amp; CHARGES</b>					
430.416 Telephone	-	500	-	500	-
430.445 Maintenance Contracts	4,882	6,600	6,600	6,200	(400)
<b>TOTAL OTHER SERVICES &amp; CHARGES</b>	<b>4,882</b>	<b>7,100</b>	<b>6,600</b>	<b>6,700</b>	<b>(400)</b>
<b>CAPITAL OUTLAY</b>					
430.579 Computer Equipment	12,505	6,800	6,800	1,500	(5,300)
<b>TOTAL CAPITAL OUTLAY</b>	<b>12,505</b>	<b>6,800</b>	<b>6,800</b>	<b>1,500</b>	<b>(5,300)</b>
<b>TOTAL 430-MUNICIPAL COURT</b>	<b>17,387</b>	<b>13,900</b>	<b>13,400</b>	<b>8,200</b>	<b>(5,700)</b>
<b>TOTAL EXPENDITURES</b>	<b>17,387</b>	<b>13,900</b>	<b>13,400</b>	<b>8,200</b>	<b>(5,700)</b>

**City of Live Oak  
 Court Technology Fund  
 Capital Requests  
 2014/2015 Approved Budget**

<u>Department/ Account Number</u>	<u>Item Description</u>	<u>Item Cost</u>	<u>Department Cost</u>
<b>Municipal Court</b>			
15-430.579	Computer Equipment		
	Laptop for City Prosecutor to use on Court Dates		<u>1,500</u>
	Total Forfeiture Fund Requests		<u>\$ 1,500</u>





## **16 - Court Security Fund**

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

**COURT SECURITY FUND  
APPROVED BUDGET  
FISCAL YEAR 2014/2015**

Beginning Fund Balance October 1, 2014:		\$ 42,296			
Estimated Revenues:		10,100			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Court Security Costs	15,370	-	-	5,000	20,370
Total Expenditures	15,370	-	-	5,000	20,370
Net Revenues/Expenditures					<u>(10,270)</u>
Ending Fund Balance September 30, 2015:					<u>\$ 32,026</u>

**COURT SECURITY FUND  
APPROVED BUDGET  
FISCAL YEAR 2013/2014  
(AS AMENDED)**

Beginning Fund Balance October 1, 2013:		\$ 45,281			
Estimated Revenues:		10,100			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Court Security Costs	15,370	-	-	5,000	20,370
Total Expenditures	15,370	-	-	5,000	20,370
Net Revenues/Expenditures					<u>(10,270)</u>
Ending Fund Balance September 30, 2014:					<u>\$ 35,011</u>



**City of Live Oak  
Court Security Fund  
2014/2015 Approved Budget**

	<u>Audited 2012/13 Actual</u>	<u>Current FY 2013/14 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Approved Budget FY 2014/15</u>	<u>Budget Increase/ (Decrease)</u>
<b>REVENUES</b>					
<b>FINES &amp; FORFEITURES</b>					
350.300 Court Security	7,988	10,000	9,700	10,000	-
<b>TOTAL FINES &amp; FORFEITURES</b>	<b>7,988</b>	<b>10,000</b>	<b>9,700</b>	<b>10,000</b>	<b>-</b>
<b>INTEREST &amp; MISCELLANEOUS</b>					
360.000 Interest Revenue	40	100	15	100	-
<b>TOTAL INTEREST &amp; MISC</b>	<b>40</b>	<b>100</b>	<b>15</b>	<b>100</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>8,028</b>	<b>10,100</b>	<b>9,715</b>	<b>10,100</b>	<b>-</b>
<b>EXPENDITURES</b>					
<b>MUNICIPAL COURT</b>					
<b>PERSONNEL SERVICES</b>					
430.101 Bailiffs	4,350	12,000	6,500	12,000	-
430.200 F.I.C.A. Taxes	316	920	500	920	-
430.230 Retirement	762	2,350	1,200	2,350	-
430.240 Workers Compensation	-	100	-	100	-
<b>TOTAL PERSONNEL SERVICES</b>	<b>5,428</b>	<b>15,370</b>	<b>8,200</b>	<b>15,370</b>	<b>-</b>
<b>CAPITAL OUTLAY</b>					
430.578 Court Security System	-	5,000	4,500	5,000	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>5,000</b>	<b>4,500</b>	<b>5,000</b>	<b>-</b>
<b>TOTAL 430-MUNICIPAL COURT</b>	<b>5,428</b>	<b>20,370</b>	<b>12,700</b>	<b>20,370</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>5,428</b>	<b>20,370</b>	<b>12,700</b>	<b>20,370</b>	<b>-</b>

**City of Live Oak**  
**Court Security Fund**  
**Capital Requests**  
**2014/2015 Approved Budget**

<b>Department/ Account Number</b>	<b>Item Description</b>	<b>Item Cost</b>	<b>Department Cost</b>
<b>Municipal Court</b>			
16-430.578	Court Security System		
	Security System Enhancements		<u>5,000</u>
	<b>Total Forfeiture Fund Requests</b>		<u>\$ 5,000</u>





## **81 - Hotel Occupancy Tax (HOT) Fund**

**This fund accounts for the collection of a hotel/motel sales tax on the current hotel/motel properties located within the city limits of Live Oak, Texas. The total tax is 13%, the state portion is 6% and the City's portion of the tax is 7%. Both tax rates are the maximum allowed by State law. State law requires that the City spend at least 1/7 (14.3%) of the collected tax on promotions and marketing programs aimed at increasing the exposure of the City and to entice further visitation to the city and its facilities.**

**The remaining funds collected from this tax revenue source must be spent on things that are in accordance with statutory guidelines as governed by State law.**

**HOTEL/MOTEL OCCUPANCY TAX FUND  
APPROVED BUDGET  
FISCAL YEAR 2014/2015**

Beginning Fund Balance October 1, 2014:	\$ 491,973				
Estimated Revenues:	320,750				
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Administration	-	-	295,000	-	295,000
Operations	-	-	-	-	-
Total Expenditures	-	-	295,000	-	295,000
Net Revenues/Expenditures					<u>25,750</u>
Ending Fund Balance September 30, 2015:					<u>\$ 517,723</u>

**HOTEL/MOTEL OCCUPANCY TAX FUND  
APPROVED BUDGET  
FISCAL YEAR 2013/2014  
(AS AMENDED)**

Beginning Fund Balance October 1, 2013:	\$2,247,313				
Estimated Revenues:	225,000				
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Administration	-	-	32,175	-	32,175
Operations	-	-	-	-	-
Total Expenditures	-	-	32,175	-	32,175
Net Revenues/Expenditures					<u>192,825</u>
Ending Fund Balance September 30, 2014:					<u>\$2,440,138</u>

**City of Live Oak  
Hotel/Motel Occupancy Tax Fund  
2014/2015 Approved Budget**

	<u>Audited 2012/13 Actual</u>	<u>Current FY 2013/14</u>		<u>Approved Budget FY 2014/15</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>REVENUES</b>					
<b>OCCUPANCY TAX</b>					
318.500 Occupancy Tax Revenue	345,329	225,000	320,000	320,000	95,000
TOTAL OCCUPANCY TAX	345,329	225,000	320,000	320,000	95,000
<b>SERVICE USE FEES</b>					
342.100 Cvc Cntr Security Fees	3,893	-	-	-	-
347.400 Commissions/Concess'n etc	2,947	-	-	-	-
347.490 Miscellaneous Commissions	3	-	-	-	-
347.500 Civic Center Rentals	89,346	-	-	-	-
347.550 Furniture & Eqpt Rentals	8,622	-	-	-	-
TOTAL SERVICE USE FEES	104,811	-	-	-	-
<b>INTEREST &amp; MISCELLANEOUS</b>					
360.000 Interest Income	1,346	-	750	750	750
364.000 Sale of Fixed Assets	1,628,272	-	-	-	-
TOTAL INTEREST & MISCELLANEOUS	1,629,618	-	750	750	750
<b>TOTAL REVENUES</b>	<u>2,079,758</u>	<u>225,000</u>	<u>320,750</u>	<u>320,750</u>	<u>95,750</u>

**City of Live Oak  
Hotel/Motel Occupancy Tax Fund  
2014/2015 Approved Budget**

	<u>Audited 2012/13 Actual</u>	<u>Current FY 2013/14</u>		<u>Approved Budget FY 2014/15</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>EXPENDITURES</b>					
<b>ADMINISTRATION DEPARTMENT</b>					
<b>PERSONNEL SERVICES</b>					
400.100 Salaries	74,800	-	-	-	-
400.199 Overtime - Promo/Admin	1,207	-	-	-	-
400.200 F.I.C.A. Taxes	5,539	-	-	-	-
400.210 Group Insurance	6,883	-	-	-	-
400.230 Retirement	12,331	-	-	-	-
400.240 Workers Comp Insurance	346	-	368	-	-
TOTAL PERSONNEL SERVICES	101,106	-	368	-	-
<b>SUPPLIES EXPENSES</b>					
400.310 Office Supplies	682	-	-	-	-
TOTAL SUPPLIES EXPENSES	682	-	-	-	-
<b>OTHER SERVICES &amp; CHARGES</b>					
400.400 Professional Fees	88	-	2,026,466	250,000	250,000
400.415 Telephone	3,425	-	-	-	-
400.425 Conferences & Training	99	-	-	-	-
400.430 Advertising	50,391	19,175	31,000	30,000	10,825
400.432 Community/Sponsorships	1,500	4,000	5,000	5,000	1,000
400.435 Promotional Items	1,249	9,000	10,000	10,000	1,000
400.470 Equipment Rentals	594	-	-	-	-
400.475 Property & Liability Ins	4,073	-	-	-	-
400.494 Unemployment Exp	13,948	-	3,256	-	-
400.485 Dues & Publications	587	-	-	-	-
TOTAL OTHER SERVICES & CHARGES	75,954	32,175	2,075,722	295,000	262,825
<b>TOTAL 400-ADMINISTRATION DEPART</b>	<u>177,742</u>	<u>32,175</u>	<u>2,076,090</u>	<u>295,000</u>	<u>262,825</u>
<b>POLICE DEPARTMENT - SECURITY</b>					
<b>PERSONNEL SERVICES</b>					
530.100 Salaries - Security	4,820	-	-	-	-
530.200 F.I.C.A. Taxes - Security	339	-	-	-	-
530.230 Retirement - Security	837	-	-	-	-
TOTAL PERSONNEL SERVICES	5,996	-	-	-	-
<b>TOTAL 530-POLICE DEPARTMENT</b>	<u>5,996</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**City of Live Oak  
Hotel/Motel Occupancy Tax Fund  
2014/2015 Approved Budget**

	<u>Audited 2012/13 Actual</u>	<u>Current FY 2013/14</u>		<u>Approved Budget FY 2014/15</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>PUBLIC WORKS GENERAL</b>					
<b>PERSONNEL SERVICES</b>					
560.100 Salaries	20,916	-	-	-	-
560.199 Overtime - Bldg Maint	631	-	-	-	-
560.200 F.I.C.A. Taxes	1,577	-	-	-	-
560.210 Group Insurance	2,464	-	-	-	-
560.230 Retirement	3,747	-	-	-	-
560.240 Workers Comp Insurance	1,187	-	-	-	-
TOTAL PERSONNEL SERVICES	30,522	-	-	-	-
<b>SUPPLIES EXPENSES</b>					
560.336 Janitorial Supplies	1,359	-	-	-	-
560.357 Construction & Maint Sup	1,122	-	-	-	-
TOTAL SUPPLIES EXPENSES	2,481	-	-	-	-
<b>OTHER SERVICES &amp; CHARGES</b>					
560.440 Utilities	14,817	-	-	-	-
560.445 Contract Maintenance	5,345	-	-	-	-
560.451 Fuel & Lubricants	576	-	-	-	-
560.454 Janitorial Service	8,332	-	-	-	-
560.470 Equipment Rentals	-	-	-	-	-
560.569 Landscaping	-	-	-	-	-
560.530 Building Repairs & Services	2,882	-	-	-	-
TOTAL OTHER SERVICES & CHARGES	31,952	-	-	-	-
 TOTAL 560-PUBLIC WORKS GENERAL	 <u>64,955</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
 TOTAL EXPENDITURES	 <u>248,693</u>	 <u>32,175</u>	 <u>2,076,090</u>	 <u>295,000</u>	 <u>262,825</u>





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

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

**EMERGENCY RADIO SYSTEM FUND  
APPROVED BUDGET  
FISCAL YEAR 2014/2015**

Beginning Fund Balance October 1, 2014:		\$ 168,460			
Estimated Revenues:		85,280			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Emergency Radio System Costs	<u>98,360</u>	<u>5,830</u>	<u>21,805</u>	<u>19,400</u>	<u>145,395</u>
Total Expenditures	<u>98,360</u>	<u>5,830</u>	<u>21,805</u>	<u>19,400</u>	<u>145,395</u>
Net Revenues/Expenditures					<u>(60,115)</u>
Ending Fund Balance September 30, 2015:					<u>\$ 108,345</u>

**EMERGENCY RADIO SYSTEM FUND  
APPROVED BUDGET  
FISCAL YEAR 2013/2014  
(AS AMENDED)**

Beginning Fund Balance October 1, 2013:		\$ 188,515			
Estimated Revenues:		81,995			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Emergency Radio System Costs	<u>94,350</u>	<u>6,570</u>	<u>21,805</u>	<u>15,000</u>	<u>137,725</u>
Total Expenditures	<u>94,350</u>	<u>6,570</u>	<u>21,805</u>	<u>15,000</u>	<u>137,725</u>
Net Revenues/Expenditures					<u>(55,730)</u>
Ending Fund Balance September 30, 2014:					<u>\$ 132,785</u>

**City of Live Oak  
Emergency Radio System Fund  
2014/2015 Approved Budget**

	<u>Audited 2012/13 Actual</u>	<u>Current FY 2013/14</u>		<u>Approved Budget FY 2014/15</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>REVENUES</b>					
<b>SERVICE USE FEES</b>					
347.500 Rentals and Leases	<u>83,843</u>	<u>34,620</u>	<u>36,000</u>	<u>36,000</u>	<u>1,380</u>
<b>TOTAL SERVICE USE FEES</b>	<b>83,843</b>	<b>34,620</b>	<b>36,000</b>	<b>36,000</b>	<b>1,380</b>
<b>INTEREST &amp; MISCELLANEOUS</b>					
360.000 Interest Revenue	<u>177</u>	<u>200</u>	<u>100</u>	<u>100</u>	<u>(100)</u>
<b>TOTAL INTEREST &amp; MISC</b>	<b>177</b>	<b>200</b>	<b>100</b>	<b>100</b>	<b>(100)</b>
<b>INTER-FUND REVENUES</b>					
390.xxx Transfer from General Fund	<u>25,027</u>	<u>47,175</u>	<u>47,056</u>	<u>49,180</u>	<u>2,005</u>
<b>TOTAL INTER-FUND REV</b>	<b>25,027</b>	<b>47,175</b>	<b>47,056</b>	<b>49,180</b>	<b>2,005</b>
<b>TOTAL REVENUES</b>	<b><u>109,047</u></b>	<b><u>81,995</u></b>	<b><u>83,156</u></b>	<b><u>85,280</u></b>	<b><u>3,285</u></b>

**City of Live Oak  
Emergency Radio System Fund  
2014/2015 Approved Budget**

	<u>Audited 2012/13 Actual</u>	<u>Current FY 2013/14</u>		<u>Approved Budget FY 2014/15</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>EXPENDITURES</b>					
<b>EMERGENCY RADIO SYSTEM</b>					
<b>PERSONNEL SERVICES</b>					
537.100 Salaries	39,178	68,200	68,200	71,400	3,200
537.200 F.I.C.A. Taxes	2,892	5,300	5,300	5,500	200
537.210 Group Insurance	3,880	8,250	8,100	8,250	-
537.230 Retirement	6,895	12,400	12,300	13,000	600
537.240 Workers Compensation	149	200	211	210	10
TOTAL PERSONNEL SERVICES	<u>52,994</u>	<u>94,350</u>	<u>94,111</u>	<u>98,360</u>	<u>4,010</u>
<b>SUPPLIES EXPENSES</b>					
537.301 Uniform Purchases	200	270	200	270	-
537.310 Office Supplies	221	500	500	500	-
537.330 Minor Tools & Equipment	433	5,800	2,000	5,060	(740)
TOTAL SUPPLIES EXPENSES	<u>854</u>	<u>6,570</u>	<u>2,700</u>	<u>5,830</u>	<u>(740)</u>
<b>OTHER SERVICES &amp; CHARGES</b>					
537.400 Professional Fees	-	2,000	2,000	2,000	-
537.415 Cell Phone	205	625	700	625	-
537.416 Air Card	152	960	600	960	-
537.425 Conferences & Training	1,885	7,200	2,000	7,200	-
537.450 Equipment Maintenance	-	5,820	1,000	5,820	-
537.480 Contingencies	-	5,000	-	5,000	-
537.485 Dues and Publications	-	200	100	200	-
TOTAL OTHER SERVICES & CHARGES	<u>2,242</u>	<u>21,805</u>	<u>6,400</u>	<u>21,805</u>	<u>-</u>
<b>CAPITAL OUTLAY</b>					
537.574 Communication Equipment	30,151	15,000	-	19,400	4,400
TOTAL CAPITAL OUTLAY	<u>30,151</u>	<u>15,000</u>	<u>-</u>	<u>19,400</u>	<u>4,400</u>
<b>TOTAL 537-EMERGENCY RADIO SYSTEM</b>	<u>86,241</u>	<u>137,725</u>	<u>103,211</u>	<u>145,395</u>	<u>7,670</u>
<b>TOTAL EXPENDITURES</b>	<u>86,241</u>	<u>137,725</u>	<u>103,211</u>	<u>145,395</u>	<u>7,670</u>

**City of Live Oak  
Emergency Radio System Fund  
Capital Requests  
2014/2015 Approved Budget**

<u>Department/ Account Number</u>	<u>Item Description</u>	<u>Item Cost</u>	<u>Department Cost</u>
<b>Emergency Radio System Fund</b>			
17-537.574	Communication Equipment		
	(1) P25 Mobile Radio - Regional SWAT Vehicle	\$ 4,500	
	(1) P25 Portable Radio - Regional SWAT	3,500	
	Maesto Radio Console AES Encryption	4,500	
	Encryption Labor Charge	2,000	
	(6) Regional SWAT Portable Encryption	2,400	
	Yearly Radio Reprogramming	<u>2,500</u>	<u>\$ 19,400</u>
	 Total Emergency Radio System Fund Requests		 <u><u>\$ 19,400</u></u>

### **Emergency Radio System**

<b>Positions</b>	<b>Pay Grade</b>	<b>FY 2014</b>	<b>FY 2015</b>
Manager of Support Services Bureau	II	1.0	1.0

Live Oak is equipped with a state of the art Regional 700/800 MHz APCO Project 25 (P25) Radio System. This system serves many Randolph Metro-Com agencies, including Cibolo, Converse, Selma, Schertz, Universal City, and the Judson Independent School District. With a coverage footprint ranging from San Antonio to Austin, the radio system also has interoperable communications with all of the Lower Colorado River Authority's (LCRA's) approximate 9,500 users, as well as with the City of San Antonio and Bexar County.



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**18 – Public, Educational and Governmental  
Access Channel (PEG) Fund**



**PUBLIC, EDUCATIONAL AND GOVERNMENTAL ACCESS CHANNEL (PEG) FUND  
APPROVED BUDGET  
FISCAL YEAR 2014/2015**

Beginning Fund Balance October 1, 2014:		\$ 91,712			
Estimated Revenues:		27,500			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Other Services & Charges	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Net Revenues/Expenditures					<u>27,500</u>
Ending Fund Balance September 30, 2015:					<u>\$ 119,212</u>

**PUBLIC, EDUCATIONAL AND GOVERNMENTAL ACCESS CHANNEL (PEG) FUND  
APPROVED BUDGET  
FISCAL YEAR 2013/2014  
(AS AMENDED)**

Beginning Fund Balance October 1, 2013:		\$ 61,752			
Estimated Revenues:		27,500			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Construction Costs	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Net Revenues/Expenditures					<u>27,500</u>
Ending Fund Balance September 30, 2014:					<u>\$ 89,252</u>

**City of Live Oak  
PEG Fund  
2014/2015 Approved Budget**

	<u>Audited 2012/13 Actual</u>	<u>Current FY 2013/14</u>		<u>Approved Budget FY 2014/15</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>REVENUES</b>					
<b>FRANCHISE FEES</b>					
313.000 PEG Revenue	27,852	27,500	29,960	27,500	-
360.000 Interest Income	24	-	-	-	-
TOTAL FRANCHISE FEES	<u>27,876</u>	<u>27,500</u>	<u>29,960</u>	<u>27,500</u>	<u>-</u>
<b>TOTAL REVENUES</b>	<u>27,876</u>	<u>27,500</u>	<u>29,960</u>	<u>27,500</u>	<u>-</u>



## **19 – Alamo Regional SWAT Fund**

The Alamo Regional SWAT fund is used to account for proceeds received from participating entities of the Alamo Regional SWAT team, as well as, expenditures necessary to fund the training needs of the SWAT team. The City of Live Oak is providing the accounting and reporting for the regional SWAT. The City of Live Oak is also contributing \$130,000 in funds for immediate use to purchase some much needed equipment and will get reimbursed from the proceeds that are received from the participating entities. An Interlocal Agreement among the participating entities is the binding mechanism for this fund.

**ALAMO REGIONAL SWAT FUND  
APPROVED BUDGET  
FISCAL YEAR 2014/2015**

Beginning Fund Balance October 1, 2014:		\$ -			
Estimated Revenues:		169,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Emergency Radio System Costs	-	-	39,000	130,000	169,000
Total Expenditures	-	-	39,000	130,000	169,000
Net Revenues/Expenditures					<u>-</u>
Ending Fund Balance September 30, 2015:					<u>\$ -</u>

**ALAMO REGIONAL SWAT FUND  
APPROVED BUDGET  
FISCAL YEAR 2013/2014  
(AS AMENDED)**

Beginning Fund Balance October 1, 2013:		\$ -			
Estimated Revenues:		-			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Emergency Radio System Costs	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Net Revenues/Expenditures					<u>-</u>
Ending Fund Balance September 30, 2014:					<u>\$ -</u>

**City of Live Oak**  
**Alamo Regional SWAT Fund**  
**2014/2015 Approved Budget**

	<u>Audited</u> 2012/13 <u>Actual</u>	<u>Current FY 2013/14</u>		<u>Approved</u> <u>Budget</u> FY 2014/15	<u>Budget</u> <u>Increase/</u> <u>(Decrease)</u>
		<u>Amended</u> <u>Budget</u>	<u>Projected</u> <u>End-of-Year</u>		
<b>REVENUES</b>					
<b>GRANTS &amp; INTER-GOVT ALLOCATION</b>					
334.xxx Membership Allocations	-	-	-	32,500	32,500
TOTAL BOND/DEBT PROCEEDS	-	-	-	32,500	32,500
<b>INTER-FUND REVENUES</b>					
390.xxx Transfer from General Fund	-	-	-	136,500	136,500
TOTAL INTER-FUND REV	-	-	-	136,500	136,500
<b>TOTAL REVENUES</b>	-	-	-	169,000	169,000

**City of Live Oak  
Alamo Regional SWAT Fund  
2014/2015 Approved Budget**

	<u>Audited 2012/13 Actual</u>	<u>Current FY 2013/14</u>		<u>Approved Budget FY 2014/15</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>EXPENDITURES</b>					
<b>ALAMO REGIONAL SWAT</b>					
<b>SUPPLIES EXPENSES</b>					
530.330 Minor Tools & Equipment	-	-	-	-	-
TOTAL SUPPLIES EXPENSES	-	-	-	-	-
<b>OTHER SERVICES &amp; CHARGES</b>					
530.425 Training Expenses	-	-	-	12,500	12,500
TOTAL OTHER SERVICES & CHARGES	-	-	-	12,500	12,500
<b>CAPITAL OUTLAY</b>					
530.595 Other Capital	-	-	-	130,000	130,000
TOTAL CAPITAL OUTLAY	-	-	-	130,000	130,000
<b>TRANSFER OUT</b>					
700.100 Transfer out-General Fund	-	-	-	26,500	26,500
	-	-	-	26,500	26,500
<b>TOTAL 530-ALAMO REGIONAL SWAT</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>169,000</u>	<u>169,000</u>
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>169,000</u>	<u>169,000</u>



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## **46 – Capital Projects Fund**

**The Capital Projects Fund is used to account for proceeds from various resources specifically designated for capital expenditures.**



**CAPITAL PROJECTS FUND  
APPROVED BUDGET  
FISCAL YEAR 2014/2015**

Beginning Fund Balance October 1, 2014:		\$ 254,166			
Less Committed for Specific Purpose:		-			
Estimated Revenues:		233,950			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Capital Costs	-	-	-	488,116	488,116
Total Expenditures	-	-	-	488,116	488,116
Net Revenues/Expenditures					<u>(254,166)</u>
Ending Fund Balance September 30, 2015:					<u>\$ -</u>

**CAPITAL PROJECTS FUND  
APPROVED BUDGET  
FISCAL YEAR 2013/2014  
(AS AMENDED)**

Beginning Fund Balance October 1, 2013:		\$ 420,581			
Less Committed for Specific Purpose:		(160,000)			
Estimated Revenues:		-			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Capital Costs	-	-	-	113,950	113,950
Total Expenditures	-	-	-	113,950	113,950
Net Revenues/Expenditures					<u>(113,950)</u>
Ending Fund Balance September 30, 2014:					<u>\$ 146,631</u>

**City of Live Oak  
Capital Projects Fund  
2014/2015 Approved Budget**

	<u>Audited 2012/13 Actual</u>	<u>Current FY 2013/14</u>		<u>Approved Budget FY 2014/15</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>REVENUES</b>					
<b>INTEREST &amp; MISCELLANEOUS</b>					
360.000 Interest Revenue	199	-	70	-	-
<b>TOTAL INTEREST &amp; MISC</b>	<b>199</b>	<b>-</b>	<b>70</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES</b>					
384.300 Transfer from General Fund	402,487	-	-	-	-
384.xxx Transfer from EDC - MPO Project	-	-	-	233,950	-
<b>TOTAL OTHER FINANCING USES</b>	<b>402,487</b>	<b>-</b>	<b>-</b>	<b>233,950</b>	<b>-</b>
<b>TOTAL REVENUES</b>	<b>402,686</b>	<b>-</b>	<b>70</b>	<b>233,950</b>	<b>-</b>
<b>EXPENDITURES</b>					
<b>CONSTRUCTION EXPENSE</b>					
560.500 Construction Costs	155,790	-	116,485	-	-
692.500 Construction Costs - Streets	41,856	73,950	50,000	417,900	343,950
<b>TOTAL CONSTRUCTION</b>	<b>197,646</b>	<b>73,950</b>	<b>166,485</b>	<b>417,900</b>	<b>343,950</b>
<b>CAPITAL OUTLAY</b>					
691.530 Buildings & Structures	-	40,000	-	70,216	30,216
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>40,000</b>	<b>-</b>	<b>70,216</b>	<b>30,216</b>
<b>TOTAL EXPENDITURES</b>	<b>197,646</b>	<b>113,950</b>	<b>166,485</b>	<b>488,116</b>	<b>374,166</b>

**City of Live Oak  
Capital Projects Fund  
Project Requests  
2014/2015 Approved Budget**

<b>Department/ Account Number</b>	<b>Item Description</b>	<b>Item Cost</b>	<b>Department Cost</b>
<b>Capital Projects</b>			
	Streets Improvement		
	Total Commitment for MPO Grant Match-Lookout Rd	\$ 233,950	
	<Less> Amount programmed for 2013/14	(73,950)	
	<Less> Amount programmed for 2013/14	<u>(160,000)</u>	
	Total Committed but NOT Currently Programmed	<u><u>-</u></u>	
<b>Capital Outlay</b>			
46-692.500	Construction - Streets		
	Planning, Design, Survey, grant match for Lookout Rd Project		<u>417,900</u>
<b>Capital Outlay</b>			
46-691.530	Machinery & Equipment		
	Telephone replacement project		<u>70,216</u>
	Total Capital Projects Fund Requests		<u><u>\$ 488,116</u></u>





## **21 – Woodcrest Park Fund**

**The Woodcrest Park Fund is a capital projects fund used to account for proceeds from the City's Woodcrest TIRZ that is specifically designated for expenditures related to Woodcrest Park.**

**WOODCREST PARK FUND  
APPROVED BUDGET  
FISCAL YEAR 2014/2015**

Beginning Fund Balance October 1, 2014:		\$ 62,559			
Estimated Revenues:		25			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Other Services & Charges	-	-	-	62,584	62,584
Total Expenditures	-	-	-	62,584	62,584
Net Revenues/Expenditures					<u>(62,559)</u>
Ending Fund Balance September 30, 2015:					<u>\$ -</u>

**WOODCREST PARK FUND  
APPROVED BUDGET  
FISCAL YEAR 2013/2014  
(AS AMENDED)**

Beginning Fund Balance October 1, 2013:		\$ 107,524			
Estimated Revenues:		50			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Construction Costs	-	-	-	107,082	107,082
Total Expenditures	-	-	-	107,082	107,082
Net Revenues/Expenditures					<u>(107,032)</u>
Ending Fund Balance September 30, 2014:					<u>\$ 492.00</u>

**City of Live Oak  
Woodcrest Park Fund  
2014/2015 Approved Budget**

	<u>Audited 2012/13 Actual</u>	<u>Current FY 2013/14 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Approved Budget FY 2014/15</u>	<u>Budget Increase/ (Decrease)</u>
<b>REVENUES</b>					
<b>INTEREST &amp; MISCELLANEOUS</b>					
360.000 Interest Revenue	97	50	35	25	(25)
TOTAL INTEREST & MISC	97	50	35	25	(25)
<b>TOTAL REVENUES</b>	<u>97</u>	<u>50</u>	<u>35</u>	<u>25</u>	<u>(25)</u>
<b>EXPENDITURES</b>					
<b>WOODCREST PARK CONSTRUCTION</b>					
<b>OTHER SERVICES &amp; CHARGES</b>					
695.500 Construction Costs	2,995	107,082	45,000	62,584	(44,498)
TOTAL OTHER SERVICES & CHARGES	2,995	107,082	45,000	62,584	(44,498)
<b>TOTAL 695-WOODCREST PK - DONAT</b>	<u>2,995</u>	<u>107,082</u>	<u>45,000</u>	<u>62,584</u>	<u>(44,498)</u>
<b>TOTAL EXPENDITURES</b>	<u>2,995</u>	<u>107,082</u>	<u>45,000</u>	<u>62,584</u>	<u>(44,498)</u>



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

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





**City of Live Oak**  
**2005 Certificates of Obligation Bond Fund**  
**2014/2015 Approved Budget**

	<u>Audited 2012/13 Actual</u>	<u>Current FY 2013/14</u>		<u>Approved Budget FY 2014/15</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>REVENUES</b>					
<b>INTEREST &amp; MISCELLANEOUS</b>					
360.000 Interest Revenue	62	50	20	20	(30)
TOTAL INTEREST & MISCELLANEOUS	62	50	20	20	(30)
<b>TOTAL REVENUES</b>	<b>62</b>	<b>50</b>	<b>20</b>	<b>20</b>	<b>(30)</b>
<b>EXPENDITURES</b>					
<b>ADMINISTRATION DEPARTMENT</b>					
<b>OTHER SERVICES &amp; CHARGES</b>					
400.400 Professional Fees	-	1,000	-	1,000	-
TOTAL OTHER SERVICES & CHARGES	-	1,000	-	1,000	-
<b>TOTAL 400-ADMINISTRATION DEPART</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>	<b>-</b>
<b>CITY HALL IMPROVEMENTS</b>					
<b>OTHER SERVICES &amp; CHARGES</b>					
697.500 Construction Costs	-	69,235	-	69,225	(10)
TOTAL OTHER SERVICES & CHARGES	-	69,235	-	69,225	(10)
<b>TOTAL 697-CITY HALL IMPROVEMENTS</b>	<b>-</b>	<b>69,235</b>	<b>-</b>	<b>69,225</b>	<b>(10)</b>
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>70,235</b>	<b>-</b>	<b>70,225</b>	<b>(10)</b>



## **49 – 2014 General Obligation Bonds Fund**

The 2014 General Obligation Bond Fund is used to account for the receipt of the 2014 bond proceeds and the expenditures to be made in accordance with the three Bond Propositions that passed in the May 2014 bond election. Proposition 1 includes repair and improvements to streets identified in a Pavement Condition Index study, Bridlewood Subdivision, Hunter Oaks and Dry Canyon. It also includes a traffic signal at the intersection of O'Connor and Forest Bluff. Proposition 2 included widening of Toepperwein Road between IH35 and Judson Road. Proposition 3 was for construction and improving ball field lighting in the main city park and constructing a walking trail around the lake in the main city park.

**2014 G.O. BOND FUND  
APPROVED BUDGET  
FISCAL YEAR 2014/2015**

Beginning Fund Balance October 1, 2014:		\$10,085,490																		
Estimated Revenues:		1,500																		
Approved Expenditures:																				
	<table border="0"> <tr> <td></td> <td align="center">Personnel</td> <td></td> <td align="center">Other</td> <td></td> <td></td> </tr> <tr> <td></td> <td align="center">Services</td> <td align="center">Supplies</td> <td align="center">Services</td> <td align="center">Capital</td> <td align="center">Total</td> </tr> <tr> <td align="center"><u>Department</u></td> <td align="center"><u>Services</u></td> <td align="center"><u>Supplies</u></td> <td align="center"><u>&amp; Charges</u></td> <td align="center"><u>Outlay</u></td> <td align="center"><u>Expenditures</u></td> </tr> </table>		Personnel		Other				Services	Supplies	Services	Capital	Total	<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>&amp; Charges</u>	<u>Outlay</u>	<u>Expenditures</u>	
	Personnel		Other																	
	Services	Supplies	Services	Capital	Total															
<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>&amp; Charges</u>	<u>Outlay</u>	<u>Expenditures</u>															
Administration	-	-	3,000	-	3,000															
Proposition I	-	-	438,100	7,885,800	8,323,900															
Proposition II	-	-	80,290	1,032,300	1,112,590															
Proposition III	-	-	17,500	630,000	647,500															
Total Expenditures	<u>-</u>	<u>-</u>	<u>538,890</u>	<u>9,548,100</u>	<u>10,086,990</u>															
Net Revenues/Expenditures					<u>(10,085,490)</u>															
Ending Fund Balance September 30, 2015:					<u>\$ -</u>															

**2014 G.O. BOND FUND  
APPROVED BUDGET  
FISCAL YEAR 2013/2014  
(AS AMENDED)**

Beginning Fund Balance October 1, 2013:		\$ -																		
Estimated Revenues:		10,609,000																		
Approved Expenditures:																				
	<table border="0"> <tr> <td></td> <td align="center">Personnel</td> <td></td> <td align="center">Other</td> <td></td> <td></td> </tr> <tr> <td></td> <td align="center">Services</td> <td align="center">Supplies</td> <td align="center">Services</td> <td align="center">Capital</td> <td align="center">Total</td> </tr> <tr> <td align="center"><u>Department</u></td> <td align="center"><u>Services</u></td> <td align="center"><u>Supplies</u></td> <td align="center"><u>&amp; Charges</u></td> <td align="center"><u>Outlay</u></td> <td align="center"><u>Expenditures</u></td> </tr> </table>		Personnel		Other				Services	Supplies	Services	Capital	Total	<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>&amp; Charges</u>	<u>Outlay</u>	<u>Expenditures</u>	
	Personnel		Other																	
	Services	Supplies	Services	Capital	Total															
<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>&amp; Charges</u>	<u>Outlay</u>	<u>Expenditures</u>															
Administration	-	-	-	-	-															
Proposition I	-	-	876,200	7,885,800	8,762,000															
Proposition II	-	-	114,700	1,032,300	1,147,000															
Proposition III	-	-	70,000	630,000	700,000															
Total Expenditures	<u>-</u>	<u>-</u>	<u>1,060,900</u>	<u>9,548,100</u>	<u>10,609,000</u>															
Net Revenues/Expenditures					<u>-</u>															
Ending Fund Balance September 30, 2014:					<u>\$ -</u>															

**City of Live Oak**  
**2014 General Obligation Bond Fund**  
**2014/2015 Approved Budget**

	<u>Audited</u> <u>2012/13</u> <u>Actual</u>	<u>Current FY 2013/14</u>		<u>Approved</u> <u>Budget</u> <u>FY 2014/15</u>	<u>Budget</u> <u>Increase/</u> <u>(Decrease)</u>
		<u>Amended</u> <u>Budget</u>	<u>Projected</u> <u>End-of-Year</u>		
<b>REVENUES</b>					
<b>INTEREST &amp; MISCELLANEOUS</b>					
360.000 Interest Revenue	-	-	1,500	1,500	1,500
TOTAL INTEREST & MISCELLANEOUS	-	-	1,500	1,500	1,500
<b>OTHER FINANCING SOURCES</b>					
385.400 Bond Proceeds	-	10,609,000	10,609,000	-	(10,609,000)
TOTAL OTHER FINANCING SOURCES	-	10,609,000	10,609,000	-	(10,609,000)
<b>TOTAL REVENUES</b>	<u>-</u>	<u>10,609,000</u>	<u>10,610,500</u>	<u>1,500</u>	<u>(10,607,500)</u>
<b>EXPENDITURES</b>					
<b>ADMINISTRATION DEPARTMENT</b>					
<b>OTHER SERVICES &amp; CHARGES</b>					
400.400 Professional Fees	-	-	-	3,000	3,000
400.900 Cost of Issuance	-	-	-	-	-
TOTAL OTHER SERVICES & CHARGES	-	-	-	3,000	3,000
<b>TOTAL 400-ADMINISTRATION DEPART</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,000</u>	<u>3,000</u>
<b>PROPOSITION I</b>					
<b>OTHER SERVICES &amp; CHARGES</b>					
694.400 Professional Fees	-	876,200	438,100	438,100	(876,200)
694.500 Construction Costs	-	7,885,800	-	7,885,800	(7,885,800)
TOTAL OTHER SERVICES & CHARGES	-	8,762,000	438,100	8,323,900	(8,762,000)
<b>TOTAL PROPOSITION I</b>	<u>-</u>	<u>8,762,000</u>	<u>438,100</u>	<u>8,323,900</u>	<u>(8,762,000)</u>

**City of Live Oak**  
**2014 General Obligation Bond Fund**  
**2014/2015 Approved Budget**

	<u>Audited</u> <u>2012/13</u> <u>Actual</u>	<u>Current FY 2013/14</u>		<u>Approved</u> <u>Budget</u> <u>FY 2014/15</u>	<u>Budget</u> <u>Increase/</u> <u>(Decrease)</u>
		<u>Amended</u> <u>Budget</u>	<u>Projected</u> <u>End-of-Year</u>		
<b>PROPOSITION II</b>					
OTHER SERVICES & CHARGES					
696.400 Professional Fees	-	114,700	34,410	80,290	(34,410)
696.500 Construction Costs	-	1,032,300	-	1,032,300	-
TOTAL OTHER SERVICES & CHARGES	-	1,147,000	34,410	1,112,590	(34,410)
TOTAL PROPOSITION II	-	1,147,000	34,410	1,112,590	(34,410)
<b>PROPOSITION III</b>					
OTHER SERVICES & CHARGES					
697.400 Professional Fees	-	70,000	52,500	17,500	(52,500)
697.500 Construction Costs	-	630,000	-	630,000	-
TOTAL OTHER SERVICES & CHARGES	-	700,000	52,500	647,500	(52,500)
TOTAL PROPOSITION III	-	700,000	52,500	647,500	(52,500)
TOTAL EXPENDITURES	-	10,609,000	525,010	10,086,990	(8,845,910)



The seal of the City of Live Oak, Texas, is a circular emblem. It features a central illustration of a large, leafy tree. The words "CITY OF LIVE OAK" are written in a circular path around the top half of the seal, and "TEXAS" is written at the bottom. Two five-pointed stars are positioned on the left and right sides of the seal. At the bottom of the seal, the text "Incorporated April 1960" is written in a smaller font.

## **60 – Utility Operations Fund**

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



**UTILITY OPERATIONS FUND  
APPROVED BUDGET  
FISCAL YEAR 2014/2015**

Beginning Fund Balance October 1, 2014:		\$ 705,362			
Estimated Revenues:		3,425,800			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Administration	191,630	22,500	122,100	-	336,230
Operations	521,800	109,000	1,968,800	-	2,599,600
Transfers Out	-	-	563,557	-	563,557
Total Expenditures	<u>713,430</u>	<u>131,500</u>	<u>2,654,457</u>	<u>-</u>	<u>3,499,387</u>
Net Revenues/Expenditures					<u>(73,587)</u>
Ending Fund Balance September 30, 2015:					<u>\$ 631,775</u>

**UTILITY OPERATIONS FUND  
APPROVED BUDGET  
FISCAL YEAR 2013/2014  
(AS AMENDED)**

Beginning Fund Balance October 1, 2013:		\$ 669,420			
Estimated Revenues:		3,401,700			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Administration	185,580	22,500	104,600	-	312,680
Operations	567,250	112,250	1,872,000	-	2,551,500
Transfers Out	-	-	589,931	-	589,931
Total Expenditures	<u>752,830</u>	<u>134,750</u>	<u>2,566,531</u>	<u>-</u>	<u>3,454,111</u>
Net Revenues/Expenditures					<u>(52,411)</u>
Ending Fund Balance September 30, 2014:					<u>\$ 617,009</u>

**City of Live Oak  
Utility Operations Fund  
2014/2015 Approved Budget**

	<u>Audited</u> <u>2012/2013</u> <u>Actual</u>	<u>Current FY 2013/14</u>		<u>Approved</u> <u>Budget</u> <u>FY 2014/15</u>	<u>Budget</u> <u>Increase/</u> <u>(Decrease)</u>	
		<u>Amended</u> <u>Budget</u>	<u>Projected</u> <u>End-of-Year</u>			
<b>REVENUES</b>						
<b>UTILITY REVENUE</b>						
381.200	Water Revenues	1,248,225	1,236,000	1,230,000	1,242,300	6,300
381.201	Sewer Revenue	1,334,752	1,330,000	1,320,000	1,333,200	3,200
381.360	Interest Income	845	1,000	500	500	(500)
381.400	Garbage Collection Rev	545,647	540,000	550,000	550,000	10,000
381.500	Edwards Aquifer Mgt Fees	-	130,000	130,000	135,000	5,000
381.600	Service Application Fees	4,795	4,500	4,500	4,500	-
381.620	Water Connection Fees	-	3,000	-	3,000	-
381.630	Sewer Connection Fees	104,562	50,000	100,000	50,000	-
381.800	Penalty Charges	48,984	50,000	43,300	50,000	-
381.810	Turn-off Fees	9,000	10,000	9,000	10,000	-
381.820	Meter Tampering Fees	-	100	75	100	-
381.920	Discounts Earned	224	100	200	200	100
381.930	N.S.F. Check Fees	572	1,000	600	1,000	-
381.940	Inspection Fees	1,030	1,500	1,200	1,500	-
381.950	Miscellaneous Income	130,163	35,000	96,000	35,000	-
	TOTAL UTILITY REVENUE	<u>3,428,799</u>	<u>3,392,200</u>	<u>3,485,375</u>	<u>3,416,300</u>	<u>24,100</u>
<b>INTER-FUND TRANSFERS</b>						
390.350	Transfer from Renew & Rep	51,504	-	-	-	-
390.400	Transfer from EDC	126,195	-	-	-	-
390.487	Support Fees	7,500	9,500	9,500	9,500	-
	TOTAL INTER-FUND TRANSFERS	<u>185,199</u>	<u>9,500</u>	<u>9,500</u>	<u>9,500</u>	<u>-</u>
	TOTAL REVENUES	<u>3,613,998</u>	<u>3,401,700</u>	<u>3,494,875</u>	<u>3,425,800</u>	<u>24,100</u>

**City of Live Oak  
Utility Operations Fund  
2014/2015 Approved Budget**

	Audited 2012/2013 Actual	Current FY 2013/14		Approved Budget FY 2014/15	Budget Increase/ (Decrease)
		Amended Budget	Projected End-of-Year		
<b>EXPENDITURES</b>					
<b>ADMINISTRATIVE DEPARTMENT</b>					
<b>PERSONNEL SERVICES</b>					
400.100 Salaries	126,543	126,520	125,000	130,800	4,280
400.199 Overtime	241	500	200	500	-
400.200 F.I.C.A. Taxes	9,029	9,750	9,600	10,100	350
400.210 Group Insurance	19,104	25,500	25,500	26,000	500
400.230 Retirement	21,850	23,000	22,500	23,900	900
400.240 Workers Comp Insurance	287	310	326	330	20
TOTAL PERSONNEL SERVICES	177,054	185,580	183,126	191,630	6,050
<b>SUPPLIES EXPENSES</b>					
400.310 Office Supplies	5,571	5,000	3,500	5,000	-
400.320 Postage	14,932	16,000	16,000	16,000	-
400.330 Minor Tools & Equipment	730	500	500	500	-
400.392 Employee Relations	-	1,000	-	1,000	-
TOTAL SUPPLIES EXPENSES	21,233	22,500	20,000	22,500	-
<b>OTHER SERVICES &amp; CHARGES</b>					
400.400 Professional Fees	-	3,000	-	18,000	15,000
400.402 S.A.W.S Billing Fees	16,158	16,500	16,500	17,000	500
400.412 Credit Card Fees	12,352	11,000	12,700	13,000	2,000
400.415 Telephone	1,990	2,000	2,000	2,000	-
400.425 Conference & Training	-	600	-	600	-
400.475 Property & Liability Ins	12,685	14,000	13,000	14,000	-
400.480 Contingencies	-	500	-	500	-
400.482 Wtr/Swr Acct Write-offs	-	7,000	-	7,000	-
400.495 Sewer Connection Fees	94,662	50,000	100,000	50,000	-
TOTAL OTHER SERVICES & CHARGES	137,847	104,600	144,200	122,100	17,500
<b>CAPITAL OUTLAY</b>					
400.578 Office Equipment	6,435	-	-	-	-
TOTAL CAPITAL OUTLAY	6,435	-	-	-	-
<b>TOTAL 400-ADMINISTRATION DEPT</b>	<b>342,569</b>	<b>312,680</b>	<b>347,326</b>	<b>336,230</b>	<b>23,550</b>

**City of Live Oak**  
**Utility Operations Fund**  
**2014/2015 Approved Budget**

	Audited	Current FY 2013/14		Approved	Budget
	2012/2013 Actual	Amended Budget	Projected End-of-Year	Budget FY 2014/15	Increase/ (Decrease)
<b>PUBLIC WORKS GENERAL</b>					
<b>PERSONNEL SERVICES</b>					
560.100 Salaries	296,117	371,500	308,500	332,600	(38,900)
560.199 Overtime	27,140	23,300	23,300	26,000	2,700
560.200 F.I.C.A. Taxes	23,272	30,500	25,350	27,500	(3,000)
560.210 Group Insurance	50,795	62,000	57,000	62,000	-
560.230 Retirement	56,084	70,750	60,600	64,500	(6,250)
560.240 Workers Comp Insurance	8,851	9,200	9,676	9,200	-
TOTAL PERSONNEL SERVICES	462,259	567,250	484,426	521,800	(45,450)
<b>SUPPLIES EXPENSES</b>					
560.300 Uniforms	3,611	6,500	3,500	6,000	(500)
560.310 Office Supplies	1,182	1,000	850	1,000	-
560.333 Petroleum Products	23,571	30,750	25,000	28,000	(2,750)
560.337 Public Education Supplies	1,216	3,000	1,300	3,000	-
560.350 Safety Supplies	2,482	2,500	2,500	2,500	-
560.355 Plant & Eqpt Maint Sup	74,878	60,000	60,000	60,000	-
560.365 Small Power & Hand Tools	1,867	3,500	2,500	3,500	-
560.380 Street Maint Materials	2,028	5,000	3,500	5,000	-
TOTAL SUPPLIES EXPENSES	110,835	112,250	99,150	109,000	(3,250)
<b>OTHER SERVICES &amp; CHARGES</b>					
560.402 Water Testing Fees	11,357	13,000	14,500	14,000	1,000
560.404 Garbage Collection Srvc	543,189	540,000	540,000	545,000	5,000
560.409 Edwards Aquifer Mgt Fees	74,545	220,000	213,000	213,000	(7,000)
560.414 Sewage Treatment	822,971	840,000	912,000	930,000	90,000
560.415 Telephone	1,825	2,000	2,900	2,800	800
560.425 Conferences & Training	2,879	6,500	4,500	6,500	-
560.440 Utilities	126,716	118,000	125,000	125,000	7,000
560.445 Contract Maintenance	2,068	3,000	3,200	3,000	-
560.450 Equipment Maint Contracts	1,650	3,000	1,500	3,000	-
560.455 Street Maintenance Services	13,912	10,000	9,000	10,000	-
560.458 Vehicle Maint Services	15,352	18,000	20,000	18,000	-
560.460 Vehicle Rehabilitation	-	2,000	500	2,000	-
560.470 Equipment Rentals	-	500	-	500	-
560.471 Water Leases	91,468	94,000	90,000	94,000	-
560.480 Contingencies	531	1,000	1,000	1,000	-
560.485 Dues & Publications	400	1,000	1,000	1,000	-
560.499 Depreciation Expense	331,664	-	-	-	-
690.984 Interest Expense	11,763	-	-	-	-
TOTAL OTHER SERVICES & CHARGES	2,052,290	1,872,000	1,938,100	1,968,800	96,800
<b>TOTAL 560-PUBLIC WORKS GENERAL</b>	<b>2,625,384</b>	<b>2,551,500</b>	<b>2,521,676</b>	<b>2,599,600</b>	<b>48,100</b>

**City of Live Oak**  
**Utility Operations Fund**  
**2014/2015 Approved Budget**

	<u>Audited</u> <u>2012/2013</u> <u>Actual</u>	<u>Current FY 2013/14</u>		<u>Approved</u> <u>Budget</u> <u>FY 2014/15</u>	<u>Budget</u> <u>Increase/</u> <u>(Decrease)</u>
		<u>Amended</u> <u>Budget</u>	<u>Projected</u> <u>End-of-Year</u>		
<b>OTHER FINANCING USES</b>					
<b>OPERATING TRANSFER OUT</b>					
700.013 Transfer to Gen Fd - Auto Shop	11,000	11,000	11,000	11,000	-
700.018 Transfer to Gen Fd - Admin O/H	111,500	111,500	111,500	111,500	-
700.030 Transfers to Renew & Repl	510,000	270,000	270,000	270,000	-
700.040 Transfers to D/S Fund	197,795	197,431	197,431	171,057	(26,374)
<b>TOTAL OPERATING TRANSFERS OUT</b>	<u>830,295</u>	<u>589,931</u>	<u>589,931</u>	<u>563,557</u>	<u>(26,374)</u>
<b>TOTAL 700-OTHER FINANCING USES</b>	<u>830,295</u>	<u>589,931</u>	<u>589,931</u>	<u>563,557</u>	<u>(26,374)</u>
<b>TOTAL EXPENDITURES</b>	<u>3,798,248</u>	<u>3,454,111</u>	<u>3,458,933</u>	<u>3,499,387</u>	<u>45,276</u>

**Utilities/Administration**

<b>Positions</b>	<b>Pay Grade</b>	<b>FY 2014</b>	<b>FY 2015</b>
Public Works Director	III	0.5	0.5
Administrative Assistant	108	0.5	0.5
Utilities Supervisor	110	0.0	1.0
Water & Waste Water Foreman	109	1.0	0.0
Senior Equipment Operator	107	3.0	3.0
Equipment Operator	104	1.0	1.0
Maintenance Worker	103	2.0	2.0
		<u>8.0</u>	<u>8.0</u>

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.

<b>Positions</b>	<b>Pay Grade</b>	<b>FY 2014</b>	<b>FY 2015</b>
Finance Director	III	0.5	0.5
Utility Billing Clerk	104	2.0	2.0
Clerk/Utility	106	0.5	0.5
		<u>3.0</u>	<u>3.0</u>

The seal of the City of Live Oak, Texas, is a circular emblem. It features a central illustration of a landscape with a large tree and a building. The words "CITY OF LIVE OAK" are written in a circular path around the top, and "TEXAS" is written at the bottom. Two five-pointed stars are positioned on the left and right sides of the seal. At the bottom of the seal, the text "Incorporated April 1900" is visible.

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

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

**UTILITY DEVELOPMENT/RENEWALS & REPLACEMENT FUND  
APPROVED BUDGET  
FISCAL YEAR 2014/2015**

Beginning Fund Balance October 1, 2014:		\$ 950,264			
Estimated Revenues:		274,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Operations	-	-	-	556,500	556,500
Total Expenditures	-	-	-	556,500	556,500
Net Revenues/Expenditures					<u>(282,500)</u>
Ending Fund Balance September 30, 2015:					<u>\$ 667,764</u>

**UTILITY DEVELOPMENT/RENEWALS & REPLACEMENT FUND  
APPROVED BUDGET  
FISCAL YEAR 2013/2014  
(AS AMENDED)**

Beginning Fund Balance October 1, 2013:		\$ 1,123,264			
Estimated Revenues:		275,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Operations	-	-	-	839,000	839,000
Total Expenditures	-	-	-	839,000	839,000
Net Revenues/Expenditures					<u>(564,000)</u>
Ending Fund Balance September 30, 2014:					<u>\$ 559,264</u>



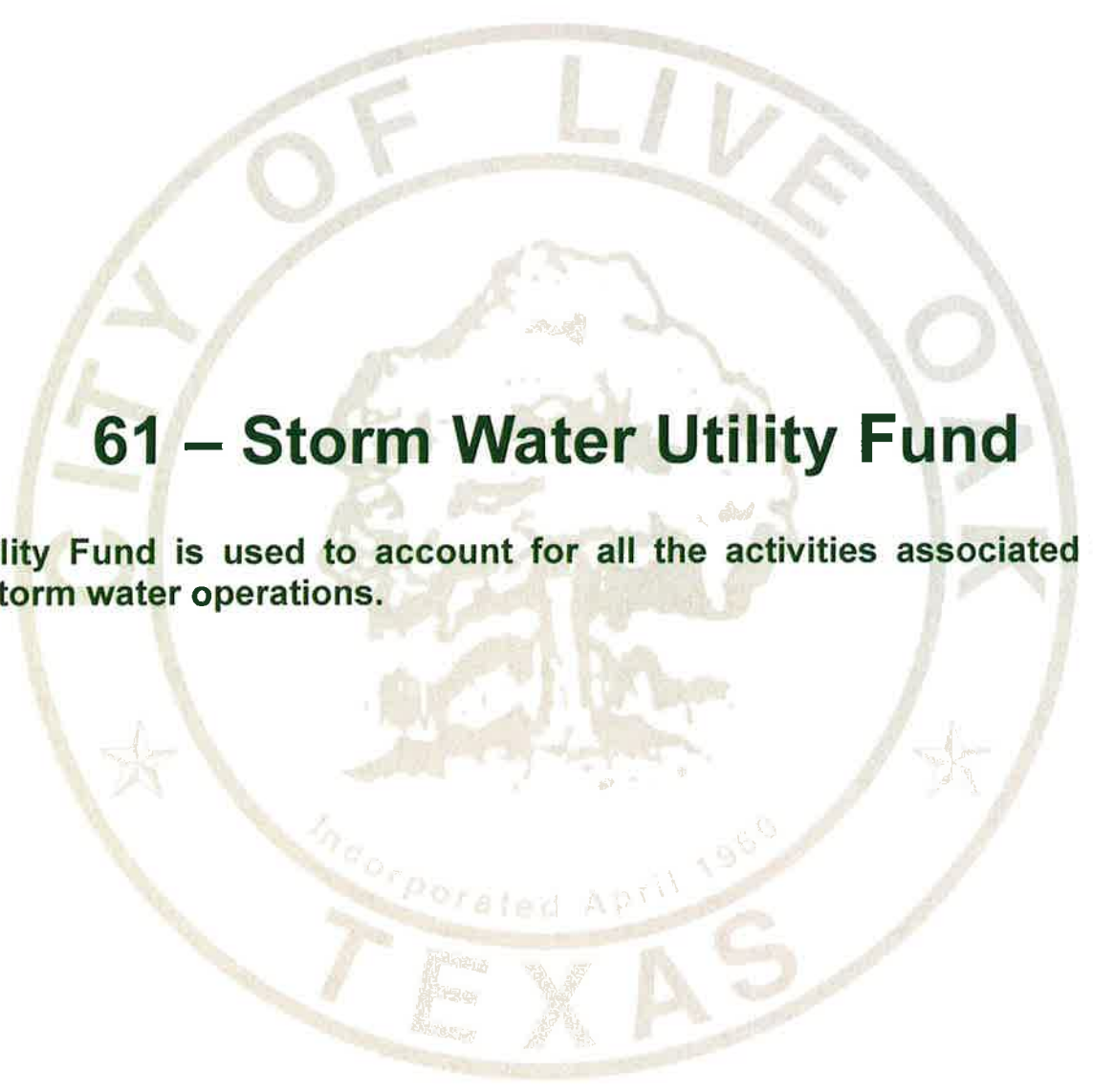
**City of Live Oak**  
**Utility Development/Renewal and Replacement Fund**  
**2014/2015 Approved Budget**

	<u>Audited</u> <u>2012/2013</u> <u>Actual</u>	<u>Current FY 2013/14</u>		<u>Approved</u> <u>Budget</u> <u>FY 2014/15</u>	<u>Budget</u> <u>Increase/</u> <u>(Decrease)</u>
		<u>Amended</u> <u>Budget</u>	<u>Projected</u> <u>End-of-Year</u>		
<b>REVENUES</b>					
<b>INTEREST &amp; MISCELLANEOUS</b>					
360.550 Interest Income - R & R	3,243	5,000	1,000	4,000	(1,000)
TOTAL INTEREST & MISCELLANEOUS	3,243	5,000	1,000	4,000	(1,000)
<b>INTER-FUND TRANSFERS</b>					
390.600 Depr X-fers from Utility	510,000	270,000	270,000	270,000	-
TOTAL INTER-FUND TRANSFERS	510,000	270,000	270,000	270,000	-
<b>TOTAL REVENUES</b>	<u>513,243</u>	<u>275,000</u>	<u>271,000</u>	<u>274,000</u>	<u>(1,000)</u>
<b>EXPENDITURES</b>					
<b>PUBLIC WORKS GENERAL</b>					
<b>CAPITAL OUTLAY</b>					
560.560 Wtr/Swr System Renewal	188,735	675,000	330,000	254,000	(421,000)
560.561 Water/Sewer System Extntn	-	50,000	-	50,000	-
560.574 Vehicles	28,997	95,000	95,000	140,000	45,000
560.581 Plant Equipment Replace	58,195	14,000	14,000	107,500	93,500
560.588 Small Equipment Replacement	3,210	5,000	5,000	5,000	-
TOTAL CAPITAL OUTLAY	279,137	839,000	444,000	556,500	(282,500)
<b>TOTAL 560-PUBLIC WORKS GENERAL</b>	<u>279,137</u>	<u>839,000</u>	<u>444,000</u>	<u>556,500</u>	<u>(282,500)</u>
<b>TOTAL EXPENDITURES</b>	<u>279,137</u>	<u>839,000</u>	<u>444,000</u>	<u>556,500</u>	<u>(282,500)</u>

**City of Live Oak**  
**Utility Development/Renewal and Replacement Fund**  
**Capital Requests**  
**2014/2015 Approved Budget**

<u>Department/ Account Number</u>	<u>Item Description</u>	<u>Item Cost</u>	<u>Department Cost</u>
<b>Utilities</b>			
30-560.560	Water/Sewer System Renewal		
	Residential Meter Replacement Program	\$ 50,000	
	Commercial Meter Replacement Program	30,000	
	Water Main Valve Replacement Program	50,000	
	Emergency Water Well Services	100,000	
	Replace Well Meters at Well Sites #2 & #3	<u>24,000</u>	\$ 254,000
30-560.561	Water/Sewer System Extention		
	Unforeseen extentions		50,000
30-560.574	Vehicles/Equipment		
	(1) Truck 3/4 ton to replace W-10 2001 3/4 ton truck	45,000	
	(1) Sewer Trailer to replace W-30 2003 sewer trailer	80,000	
	(1/2) Pickup 1/2 ton to replace W-44 2001 pickup	<u>15,000</u>	140,000
30-560.581	Plant Equipment		
	VFD for Well Motor @ Site 2	9,500	
	VFD for Well Motor @ Site 4	12,000	
	(2) 100 hp Booster Pump Motors	20,000	
	150 hp Well Motor	13,500	
	Lift Station Moter	7,500	
	Update Electrical Work at Well Sites	<u>45,000</u>	107,500
30-560.588	Small Equipment Replacement		<u>5,000</u>
	Total Utility Development and R&R Fund Requests		<u>\$ 556,500</u>





## **61 – Storm Water Utility Fund**

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

**STORM WATER OPERATIONS FUND  
APPROVED BUDGET  
FISCAL YEAR 2014/2015**

Beginning Fund Balance October 1, 2014:		\$ 576,668			
Estimated Revenues:		545,200			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Operations	326,050	27,450	240,200	90,000	683,700
Transfers Out	-	-	-	51,519	51,519
Total Expenditures	<u>326,050</u>	<u>27,450</u>	<u>240,200</u>	<u>141,519</u>	<u>735,219</u>
Net Revenues/Expenditures					<u>(190,019)</u>
Ending Fund Balance September 30, 2015:					<u>\$ 386,649</u>

**STORM WATER OPERATIONS FUND  
APPROVED BUDGET  
FISCAL YEAR 2013/2014  
(AS AMENDED)**

Beginning Fund Balance October 1, 2013:		\$ 580,938			
Estimated Revenues:		545,650			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Operations	320,400	26,600	225,200	-	572,200
Transfers Out	-	-	-	51,770	51,770
Total Expenditures	<u>320,400</u>	<u>26,600</u>	<u>225,200</u>	<u>51,770</u>	<u>623,970</u>
Net Revenues/Expenditures					<u>(78,320)</u>
Ending Fund Balance September 30, 2014:					<u>\$ 502,618</u>

**City of Live Oak  
Stormwater Operations Fund  
2014/2015 Approved Budget**

	Audited	Current FY 2013/14		Approved	Budget
	2012/2013 Actual	Amended Budget	Projected End-of-Year	Budget FY 2014/15	Increase/ (Decrease)
<b>REVENUES</b>					
STORM WATER REVENUE					
348.205 Storm Water Utility Fee	548,991	545,000	545,000	545,000	-
360.000 Interest Income	485	650	200	200	(450)
TOTAL STORM WATER REVENUE	549,476	545,650	545,200	545,200	(450)
TOTAL REVENUES	549,476	545,650	545,200	545,200	(450)

**City of Live Oak  
Stormwater Operations Fund  
2014/2015 Approved Budget**

	Audited 2012/2013 Actual	Current FY 2013/14		Approved Budget FY 2014/15	Budget Increase/ (Decrease)
		Amended Budget	Projected End-of-Year		
<b>EXPENDITURES</b>					
<b>PERSONNEL SERVICES</b>					
567.100 Salaries	208,746	217,000	202,000	221,250	4,250
567.199 Overtime	1,013	3,000	1,750	3,000	-
567.200 F.I.C.A. Taxes	15,280	17,000	15,200	17,200	200
567.210 Group Insurance	35,175	38,000	30,500	38,000	-
567.230 Retirement	36,550	39,600	37,750	40,600	1,000
567.240 Workers Comp Insurance	5,300	5,800	6,100	6,000	200
TOTAL PERSONNEL SERVICES	302,064	320,400	293,300	326,050	5,650
<b>SUPPLIES EXPENSES</b>					
567.300 Uniforms	2,275	4,400	2,600	4,400	-
567.310 Office Supplies	91	300	100	300	-
567.333 Petroleum Products	15,622	17,900	16,500	18,750	850
567.337 Public Education Supplies	-	1,500	500	1,500	-
567.350 Safety Supplies	445	1,500	750	1,500	-
567.365 Small Power & Hand Tools	248	1,000	750	1,000	-
TOTAL SUPPLIES EXPENSES	18,681	26,600	21,200	27,450	850
<b>OTHER SERVICES &amp; CHARGES</b>					
567.400 Professional Fees	30,226	60,000	38,000	75,000	15,000
567.402 SAWS Billing Fees	5,557	6,700	5,800	6,700	-
567.415 Telephone	2,229	3,000	2,400	3,000	-
567.425 Conferences & Training	-	1,500	500	1,500	-
567.445 Contract Maintenance	18,315	23,000	21,000	23,000	-
567.456 Flood Channel Const & Maint	4,927	50,000	40,000	50,000	-
567.458 Vehicle Maint Services	14,756	25,000	20,000	25,000	-
567.470 Equipment Rentals	-	1,000	500	1,000	-
567.487 Support Fee	45,000	55,000	55,000	55,000	-
567.499 Depreciation Expense	9,016	-	-	-	-
TOTAL OTHER SERVICES & CHARGES	130,026	225,200	183,200	240,200	15,000
<b>CAPITAL OUTLAY</b>					
567.578 Office Equipment	2,145	-	-	-	-
567.580 Operating Equipment	-	-	-	90,000	90,000
TOTAL CAPITAL OUTLAY	2,145	-	-	90,000	90,000
<b>TOTAL 567- OPERATING EXPENDITURES</b>	<b>452,916</b>	<b>572,200</b>	<b>497,700</b>	<b>683,700</b>	<b>111,500</b>

**City of Live Oak  
Stormwater Operations Fund  
2014/2015 Approved Budget**

	<u>Audited 2012/2013 Actual</u>	<u>Current FY 2013/14 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Approved Budget FY 2014/15</u>	<u>Budget Increase/ (Decrease)</u>
<b>OTHER FINANCING USES</b>					
<b>OPERATING TRANSFER OUT</b>					
700.600 Transfer to Asset Replacement Fund	41,123	51,770	51,770	51,519	(251)
<b>TOTAL 700-OTHER FINANCING USES</b>	<u>41,123</u>	<u>51,770</u>	<u>51,770</u>	<u>51,519</u>	<u>(251)</u>
<b>TOTAL 567-STORM WTR OPERATIONS</b>	<u>494,039</u>	<u>623,970</u>	<u>549,470</u>	<u>735,219</u>	<u>111,249</u>



### Storm Water Operations

Positions	Pay Grade	FY 2014	FY 2015
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.

**City of Live Oak  
Stormwater Utility Fund  
Capital Requests  
2014/2015 Approved Budget**

<u>Department/ Account Number</u>	<u>Item Description</u>	<u>Item Cost</u>	<u>Department Cost</u>
<b>Utilities</b>			
61-567.580	Operating Equipment		
	Slope Cutting Machine with Turf Mowing Implements	30,000	
	Tractor and Mower (Replace 1989 JD2355 w/ Mower)	<u>60,000</u>	\$ 90,000
	 Total Stormwater Utility Fund Requests		 <u>\$ 90,000</u>



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

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

**ECONOMIC DEVELOPMENT CORPORATION  
APPROVED BUDGET  
FISCAL YEAR 2014/2015**

Beginning Fund Balance October 1, 2014:		\$ 1,396,778			
Less Committed for Specific Purpose:		-			
Estimated Revenues:		1,625,505			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Economic Development	<u>133,550</u>	<u>5,500</u>	<u>1,578,735</u>	<u>250,000</u>	<u>1,967,785</u>
Total Expenditures	<u>133,550</u>	<u>5,500</u>	<u>1,578,735</u>	<u>250,000</u>	<u>1,967,785</u>
Net Revenues/Expenditures					<u>(342,280)</u>
Ending Fund Balance September 30, 2015:					<u>\$ 1,054,498</u>

**ECONOMIC DEVELOPMENT CORPORATION  
APPROVED BUDGET  
FISCAL YEAR 2013/2014  
(AS AMENDED)**

Beginning Fund Balance October 1, 2013:		\$ 1,255,179			
Less Committed for Specific Purpose:		(233,950)			
Estimated Revenues:		1,599,053			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services &amp; Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Economic Development	<u>128,030</u>	<u>5,555</u>	<u>1,356,790</u>	<u>160,000</u>	<u>1,650,375</u>
Total Expenditures	<u>128,030</u>	<u>5,555</u>	<u>1,356,790</u>	<u>160,000</u>	<u>1,650,375</u>
Net Revenues/Expenditures					<u>(51,322)</u>
Ending Fund Balance September 30, 2014:					<u>\$ 969,907</u>

**City of Live Oak  
Economic Development Corporation Fund  
2014/2015 Approved Budget**

	<u>Audited 2012/13 Actual</u>	<u>Current FY 2013/14</u>		<u>Approved Budget FY 2014/15</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
<b>REVENUES</b>					
<b>TAXES - OTHER</b>					
311.300 Sales & Use Tax Revenue	1,568,225	1,597,053	1,607,431	1,623,505	26,452
311.399 Sales Tax Services	(1,881)	-	-	-	-
TOTAL TAXES - OTHER	1,566,344	1,597,053	1,607,431	1,623,505	26,452
<b>INTEREST &amp; MISCELLANEOUS</b>					
360.000 Interest Income	985	2,000	2,600	2,000	-
TOTAL INTEREST & MISCELLANEOUS	985	2,000	2,600	2,000	-
<b>TOTAL REVENUES</b>	<u>1,567,329</u>	<u>1,599,053</u>	<u>1,610,031</u>	<u>1,625,505</u>	<u>26,452</u>

**City of Live Oak  
Economic Development Corporation Fund  
2014/2015 Approved Budget**

	Audited 2012/13 Actual	Current FY 2013/14		Approved Budget FY 2014/15	Budget Increase/ (Decrease)
		Amended Budget	Projected End-of-Year		
<b>EXPENDITURES</b>					
<b>ADMINISTRATION DEPARTMENT</b>					
<b>PERSONNEL SERVICES</b>					
400.100 Admin Support Salaries	91,435	93,500	93,300	97,600	4,100
400.199 Admin Support Overtime	62	1,500	100	1,500	-
400.200 F.I.C.A.	6,911	7,300	7,200	7,700	400
400.210 Group Insurance	7,613	8,250	8,250	8,500	250
400.230 Retirement	15,910	17,250	16,800	18,000	750
400.240 Workers Comp Insurance	208	230	242	250	20
TOTAL PERSONNEL SERVICES	122,139	128,030	125,892	133,550	5,520
<b>SUPPLIES EXPENSES</b>					
400.310 Office Supplies	772	1,500	850	1,500	-
400.320 Postage	531	2,055	1,800	2,000	(55)
400.330 Minor Tools & Equipment	5	1,500	500	1,500	-
400.333 Petroleum Products	213	500	200	500	-
TOTAL SUPPLIES EXPENSES	1,521	5,555	3,350	5,500	(55)
<b>OTHER SERVICES &amp; CHARGES</b>					
400.400 Professional Fees	22,719	60,000	40,000	60,000	-
400.401 Marketing Services	3,849	15,000	15,000	15,000	-
400.415 Telephone	868	3,600	1,000	3,600	-
400.425 Conferences & Training	7,922	17,000	9,000	17,000	-
400.427 Local Mileage	-	500	-	500	-
400.431 Promotional Activities	18,795	21,000	21,000	21,000	-
400.445 Maintenance Contracts	-	5,000	-	5,000	-
400.458 Vehicle Maint Services	512	500	-	500	-
400.480 Contingencies	458	1,000	-	1,000	-
400.481 Newsletter Inserts	37,500	50,000	50,000	50,000	-
400.485 Dues & Publications	5,415	9,000	5,000	9,000	-
400.486 Other ED Initiatives	14,522	60,000	30,000	60,000	-
TOTAL OTHER SERVICES & CHARGES	112,560	242,600	171,000	242,600	-

**City of Live Oak**  
**Economic Development Corporation Fund**  
**2014/2015 Approved Budget**

	<u>Audited</u> 2012/13 Actual	<u>Current FY 2013/14</u>		<u>Approved</u> Budget FY 2014/15	<u>Budget</u> Increase/ (Decrease)
		<u>Amended</u> Budget	<u>Projected</u> End-of-Year		
<b>CAPITAL OUTLAY</b>					
500.581 Purchase of Water Rights	-	60,000	-	150,000	90,000
560.595 Unspecified Capital	-	100,000	54,000	100,000	-
TOTAL CAPITAL OUTLAY	-	160,000	54,000	250,000	90,000
<b>TOTAL 400-ADMINISTRATION DEPART</b>	<u>236,220</u>	<u>536,185</u>	<u>354,242</u>	<u>631,650</u>	<u>95,465</u>
<b>INTERFUND TRANSFERS</b>					
<b>OTHER FINANCING USES</b>					
700.100 Transfer to General Fund	150,000	150,000	150,000	150,000	-
700.xxx Transfer to Capital Proj. Fund-MPO	-	-	-	233,950	233,950
700.350 Transfers To Asset Replacement	70,440	77,340	77,340	86,628	9,288
700.400 Transfers to Debt Service	885,945	886,850	886,850	865,557	(21,293)
TOTAL OTHER SERVICES & CHARGES	1,106,385	1,114,190	1,114,190	1,336,135	221,945
<b>TOTAL 700-INTERFUND TRANSFERS</b>	<u>1,106,385</u>	<u>1,114,190</u>	<u>1,114,190</u>	<u>1,336,135</u>	<u>221,945</u>
<b>TOTAL EXPENDITURES</b>	<u>1,342,605</u>	<u>1,650,375</u>	<u>1,468,432</u>	<u>1,967,785</u>	<u>317,410</u>

**City of Live Oak  
Economic Development Corporation Fund  
Capital Requests  
2014/2015 Approved Budget**

<b>Department/ Account Number</b>	<b>Item Description</b>	<b>Item Cost</b>	<b>Department Cost</b>
<b>Economic Development Corporation Capital Projects</b>			
50-500.581	Water Rights		\$ 150,000
50-560.595	Unspecified Capital		<u>100,000</u>
Total Economic Development Corporation Fund Requests			<u><u>\$ 250,000</u></u>



**Economic Development Corporation**

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2014</u>	<u>FY 2015</u>
Assistant City Manager	V	0.2	0.2
Manager Economic & Community Dev	III	1.0	1.0
		1.2	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





**Capital and Personnel**

**City of Live Oak  
General Fund  
Capital Requests  
2014/2015 Approved Budget**

<b>Department/ Account Number</b>	<b>Item Description</b>	<b>Item Cost</b>	<b>Department Cost</b>
<b>Police Department</b>			
10-530.583	Safety Equipment		
	Body armor	\$ 5,950	
	Rifles, handguns	8,950	
	Police vehicle emergency operation equipment	945	
	Response to resistance training equipment	2,500	
	Secured radio equipment	600	
	Tasers and Assessories	8,095	
	PD staff/prisoners safety equipment	4,390	
	ERT body Armor	4,500	
10-530.595	Other Capital		
	Body Cameras	29,600	
	Digital Fingerprint System	<u>5,000</u>	\$ 70,530
<b>Fire Department</b>			
10-540.580	Operating Equipment		
	Monitor/Defibrillators - New LifePak 15	40,000	
	Thermo Imaging Camera	12,000	52,000
<b>Public Works</b>			
10-560.586	Vehicles		
	(1/2) Vehicle to replace 2001 Dodge pickup		15,000
<b>Animal Control</b>			
10-564.530	Building Improvements		
	Replace cages for cats	2,600	
	Building Entrance KIOSK	10,000	
	Operating Equipment		
	Electric Lift Exam Tables	<u>5,100</u>	17,700
<b>Parks Maintenance</b>			
10-565.530	Building & Structures		
	Equipment Storage Shed		8,000

**City of Live Oak  
General Fund  
Capital Requests  
2014/2015 Approved Budget**

<b>Department/ Account Number</b>	<b>Item Description</b>	<b>Item Cost</b>	<b>Department Cost</b>
<b>Information Technology</b>			
10-685.579	Computer Equipment		
	(20) PC Replacement Program	28,000	
	(2) Laptops	2,600	
	(3) Rack-mounted UPS	2,250	
10-685.591	Software		
	Publisher	300	
	Adobe Acrobat	780	
	Assorted Microsoft	2,700	
		<u>2,700</u>	<u>36,630</u>
	 Total General Fund Capital Requests (Funded)		 <u><u>\$ 199,860</u></u>

**City of Live Oak  
General Fund  
Reserve Funded Items  
2014/2015 Approved Budget**

<b>Department/ Account Number</b>	<b>Item Description</b>	<b>Item Cost</b>	<b>Department Cost</b>
<b>Capital Requests</b>		\$ 199,860	
Less amount funded through recurring revenue		<u>(168,928)</u>	\$ 30,932
<b>Transfer to Asset Replacement (Capital)</b>			295,857
<b>Transfer to Alamo Regional SWAT Fund (Interfund Loan)</b>		130,000	
<b>Transfer from Alamo Regional SWAT Fund (Interfund Loan Payback)</b>		<u>(26,500)</u>	103,500
<b>City Council</b>			
10-401.480	Contingencies		200,000
<b>City Manager</b>			
10-402.480	Contingency		10,000
<b>City Secretary</b>			
10-405.400	Professional Fees - (Contingency)		12,000
<b>Fire Department</b>			
10-540.480	Contingencies		10,000
<b>Police Department</b>			
10-530.480	Contingencies (Coban video equipment failure)		11,500
<b>Dispatch (Communications)</b>			
10-535.480	Contingencies (Radio equipment failure and/or programming)		9,500
<b>Public Works</b>			
10-560-461	Emergency Contingencies		
	Fuel costs over \$3.50 per gallon (\$0.75 x 42,453 gallons)	31,840	
	Major HVAC Repairs/Replacements	20,360	
	Major mechanical Repairs	18,800	
	Fleet accident repairs and reconditioning	<u>9,000</u>	80,000
<b>Street Maintenance</b>			
10-562.461	Emergency Contingencies for major street repairs		80,000

**City of Live Oak  
General Fund  
Reserve Funded Items  
2014/2015 Approved Budget**

<b>Department/ Account Number</b>	<b>Item Description</b>	<b>Item Cost</b>	<b>Department Cost</b>
<b>Development Services</b>			
10-682.400	Professional Fees		
	Bureau Veritas Building Inspections	20,000	
	Website update for online permits	<u>10,000</u>	30,000
<b>Information Technology</b>			
10-685.400	Professional Fees		
	Install Data Backup Server	10,000	
	Virtualize PDSRVR2	6,000	
10-685.480	Contingencies	<u>10,000</u>	<u>26,000</u>
	<b>Total Reserve Funded Items</b>		<b><u>\$ 899,289</u></b>

**City of Live Oak  
 Asset Replacement Fund  
 Capital Requests  
 2014/2015 Approved Budget**

<b>Department/ Account Number</b>	<b>Item Description</b>	<b>Item Cost</b>	<b>Department Cost</b>
<b>Police Department</b>			
35-530.586	Vehicles		
	(2) Unmarked Police Vehicles	\$ 60,000	
	(4) Marked vehicles	122,000	
35-530.597	Vehicle Equipment	<u>111,965</u>	\$ 293,965
<b>Parks Maintenance</b>			
35-565.580	Operating Equipment		
	Kawasaki Mule - to replace PK23		15,500
<b>Stormwater Department</b>			
35-567.580	Operating Equipment		
	Exmart 0-turn Turf Mower - replace SW29		<u>17,000</u>
	<b>Total Asset Replacement Fund Requests</b>		<u><u>\$ 326,465</u></u>



**City of Live Oak  
Forfeiture Fund  
Capital Requests  
2014/2015 Approved Budget**

<b>Department/ Account Number</b>	<b>Item Description</b>	<b>Item Cost</b>	<b>Department Cost</b>
<b>Police Department</b>			
11-531.595	Other Capital		
	Interview room recoding hardware and system management software		<u>25,000</u>
	<b>Total Forfeiture Fund Requests</b>		<u>\$ 25,000</u>

**City of Live Oak  
Court Technology Fund  
Capital Requests  
2014/2015 Approved Budget**

<u>Department/ Account Number</u>	<u>Item Description</u>	<u>Item Cost</u>	<u>Department Cost</u>
<b>Municipal Court</b> 15-430.579	Computer Equipment Laptop for City Prosecutor to use on Court Dates		<u>1,500</u>
	Total Forfeiture Fund Requests		<u>\$ 1,500</u>

**City of Live Oak  
 Court Security Fund  
 Capital Requests  
 2014/2015 Approved Budget**

<b>Department/ Account Number</b>	<b>Item Description</b>	<b>Item Cost</b>	<b>Department Cost</b>
<b>Municipal Court</b>			
16-430.578	Court Security System		
	Security System Enhancements		<u>5,000</u>
	<b>Total Forfeiture Fund Requests</b>		<u><u>\$ 5,000</u></u>

**City of Live Oak  
Emergency Radio System Fund  
Capital Requests  
2014/2015 Approved Budget**

<b>Department/ Account Number</b>	<b>Item Description</b>	<b>Item Cost</b>	<b>Department Cost</b>
<b>Emergency Radio System Fund</b>			
17-537.574	Communication Equipment		
	(1) P25 Mobile Radio - Regional SWAT Vehicle	\$ 4,500	
	(1) P25 Portable Radio - Regional SWAT	3,500	
	Maesto Radio Console AES Encryption	4,500	
	Encryption Labor Charge	2,000	
	(6) Regional SWAT Portable Encryption	2,400	
	Yearly Radio Reprogramming	<u>2,500</u>	<u>\$ 19,400</u>
	 Total Emergency Radio System Fund Requests		 <u><u>\$ 19,400</u></u>

**City of Live Oak  
Capital Projects Fund  
Project Requests  
2014/2015 Approved Budget**

<u>Department/ Account Number</u>	<u>Item Description</u>	<u>Item Cost</u>	<u>Department Cost</u>
<b>Capital Projects</b>			
	Streets Improvement		
	Total Commitment for MPO Grant Match-Lookout Rd	\$ 233,950	
	<Less> Amount programmed for 2013/14	(73,950)	
	<Less> Amount programmed for 2013/14	<u>(160,000)</u>	
	Total Committed but NOT Currently Programmed	<u>-</u>	
<b>Capital Outlay</b>			
46-692.500	Construction - Streets		
	Planning, Design, Survey, grant match for Lookout Rd Project		<u>417,900</u>
<b>Capital Outlay</b>			
46-691.530	Machinery & Equipment		
	Telephone replacement project		<u>70,216</u>
	Total Capital Projects Fund Requests		<u>\$ 488,116</u>

**City of Live Oak**  
**Utility Development/Renewal and Replacement Fund**  
**Capital Requests**  
**2014/2015 Approved Budget**

<b>Department/ Account Number</b>	<b>Item Description</b>	<b>Item Cost</b>	<b>Department Cost</b>
<b>Utilities</b>			
30-560.560	Water/Sewer System Renewal		
	Residential Meter Replacement Program	\$ 50,000	
	Commercial Meter Replacement Program	30,000	
	Water Main Valve Replacement Program	50,000	
	Emergency Water Well Services	100,000	
	Replace Well Meters at Well Sites #2 & #3	<u>24,000</u>	\$ 254,000
30-560.561	Water/Sewer System Extention		
	Unforeseen extentions		50,000
30-560.574	Vehicles/Equipment		
	(1) Truck 3/4 ton to replace W-10 2001 3/4 ton truck	45,000	
	(1) Sewer Trailer to replace W-30 2003 sewer trailer	80,000	
	(1/2) Pickup 1/2 ton to replace W-44 2001 pickup	<u>15,000</u>	140,000
30-560.581	Plant Equipment		
	VFD for Well Motor @ Site 2	9,500	
	VFD for Well Motor @ Site 4	12,000	
	(2) 100 hp Booster Pump Motors	20,000	
	150 hp Well Motor	13,500	
	Lift Station Moter	7,500	
	Update Electrical Work at Well Sites	<u>45,000</u>	107,500
30-560.588	Small Equipment Replacement		<u>5,000</u>
	<b>Total Utility Development and R&amp;R Fund Requests</b>		<u><u>\$ 556,500</u></u>

**City of Live Oak  
Stormwater Utility Fund  
Capital Requests  
2014/2015 Approved Budget**

<b>Department/ Account Number</b>	<b>Item Description</b>	<b>Item Cost</b>	<b>Department Cost</b>
<b>Utilities</b>			
61-567.580	Operating Equipment		
	Slope Cutting Machine with Turf Mowing Implements	30,000	
	Tractor and Mower (Replace 1989 JD2355 w/ Mower)	<u>60,000</u>	\$ 90,000
	 Total Stormwater Utility Fund Requests		 <u>\$ 90,000</u>

**City of Live Oak**  
**Economic Development Corporation Fund**  
**Capital Requests**  
**2014/2015 Approved Budget**

<u>Department/ Account Number</u>	<u>Item Description</u>	<u>Item Cost</u>	<u>Department Cost</u>
<b>Economic Development Corporation</b>			
<b>Capital Projects</b>			
50-500.581	Water Rights	\$ 150,000	
50-560.595	Unspecified Capital		<u>100,000</u>
Total Economic Development Corporation Fund Requests			<u>\$ 250,000</u>





**CITY OF LIVE OAK PAY SCALE  
2014/15 APPROVED ANNUAL SALARY SCHEDULE**

Pay Group	Job Title	Range Steps																
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
103	<b>GENERAL POSITIONS</b>																	
	PARKS MAINTENANCE WORKER	23,375.69	24,076.96	24,678.89	25,295.86	25,928.26	26,576.46	27,240.87	27,921.90	28,618.94	29,335.44	30,068.83	30,820.55	31,591.06	32,380.84	33,190.36	33,984.75	
	PUBLIC WORKS MAINTENANCE WORKER																	
	PUBLIC WORKS/PARKS MAINTENANCE WORKER																	
	STORMWATER/PUBLIC WORKS MAINTENANCE WORKER																	
	UTILITY MAINTENANCE WORKER																	
	RECEPTIONIST																	
	ADMINISTRATIVE CLERK																	
	BUILDING MAINTENANCE/CUSTODIAN																	
	DEPUTY COURT CLERK																	
EQUIPMENT OPERATOR																		
UTILITY BILLING CLERK																		
104	ADMINISTRATIVE CLERK	24,778.23	25,521.58	26,159.62	26,813.61	27,483.95	28,171.05	28,875.33	29,597.21	30,337.14	31,095.57	31,872.96	32,669.78	33,486.53	34,323.69	35,181.78	35,928.44	
	BUILDING MAINTENANCE/CUSTODIAN																	
	DEPUTY COURT CLERK																	
	EQUIPMENT OPERATOR																	
	UTILITY BILLING CLERK																	
	ANIMAL CONTROL OFFICER	26,264.83	27,052.88	27,729.20	28,422.43	29,132.99	29,861.31	30,607.85	31,373.04	32,157.37	32,961.30	33,785.33	34,629.97	35,485.72	36,363.11	37,262.69	38,084.15	
	TELECOMMUNICATIONS OFFICER	27,640.82	28,676.05	29,392.95	30,127.77	30,880.97	31,652.99	32,444.32	33,255.42	34,086.81	34,938.98	35,812.45	36,707.77	37,625.46	38,566.10	39,530.25	40,369.19	
	FINANCE CLERK																	
	MECHANIC																	
	CODE ENFORCEMENT OFFICER	29,511.27	30,396.61	31,156.53	31,935.44	32,733.83	33,552.17	34,390.98	35,250.75	36,132.02	37,035.32	37,961.20	38,910.23	39,882.99	40,880.06	41,902.06	42,791.35	
EQUIPMENT OPERATOR II																		
SENIOR EQUIPMENT OPERATOR																		
ADMINISTRATIVE ASSISTANT	31,281.95	32,220.41	33,025.92	33,851.57	34,697.86	35,565.30	36,454.43	37,365.79	38,299.94	39,257.44	40,238.87	41,244.85	42,275.97	43,332.87	44,416.19	45,358.83		
EMERGENCY MANAGEMENT COORDINATOR																		
EVIDENCE ROOM TECHNICIAN																		
EXECUTIVE ASSISTANT	33,158.87	34,153.63	35,007.47	35,862.86	36,779.73	37,699.22	38,641.70	39,607.74	40,597.94	41,612.88	42,653.21	43,719.54	44,812.53	45,932.84	47,081.16	48,080.36		
HR GENERALIST																		
IT NETWORK ADMINISTRATOR																		
PURCHASING/BUDGET COORDINATOR																		
ANIMAL CONTROL SUPERVISOR	35,148.40	36,202.85	37,107.92	38,035.62	38,986.51	39,961.17	40,960.20	41,984.21	43,033.81	44,109.66	45,212.40	46,342.71	47,501.28	48,688.81	49,906.03	50,965.18		
COURT CLERK																		
TELECOMMUNICATIONS SHIFT SUPERVISOR																		
FLEET SERVICES SUPERVISOR																		
PARKS SUPERVISOR																		
UTILITIES SUPERVISOR																		
RECREATION COORDINATOR																		
111	ACCOUNTING SUPERVISOR	37,960.27	39,099.08	40,076.56	41,078.47	42,105.43	43,158.07	44,237.02	45,342.94	46,476.52	47,638.43	48,829.39	50,050.13	51,301.38	52,583.91	53,898.51	55,042.39	
	BUILDING OFFICIAL	41,756.30	43,008.99	44,084.21	45,186.32	46,315.97	47,473.87	48,680.72	49,877.24	51,124.17	52,402.27	53,712.33	55,055.14	56,431.52	57,842.30	59,288.36	60,546.63	
	ACCOUNTING SUPERVISOR	45,931.93	47,309.88	48,482.63	49,704.95	50,947.57	52,221.26	53,526.79	54,864.96	56,236.59	57,642.50	59,083.56	60,560.65	62,074.67	63,626.54	65,217.20	66,601.29	
	BUILDING OFFICIAL																	
	PUBLIC WORKS SUPERINTENDENT	50,525.12	52,040.87	53,341.90	54,675.44	56,042.33	57,443.99	58,879.47	60,351.46	61,860.24	63,406.75	64,991.92	66,616.72	68,282.14	69,989.19	71,736.92	73,261.42	
	CITY SECRETARY	53,235.59	54,832.66	56,477.64	57,869.56	59,336.82	60,820.24	62,340.75	63,899.27	65,496.75	67,134.17	68,812.52	70,532.83	72,266.15	74,103.56	75,956.15	77,855.05	79,853.39
	MANAGER OF SUPPORT SERVICES BUREAU	60,688.58	62,509.23	64,384.51	65,984.12	67,643.88	69,335.07	71,068.45	72,845.16	74,666.29	76,532.95	78,446.27	80,407.43	82,417.62	84,478.06	86,590.01	88,754.76	91,032.86
	IT DIRECTOR	69,184.98	71,260.53	73,398.94	75,233.30	77,114.13	79,041.99	81,018.03	83,043.49	85,119.57	87,247.56	89,428.75	91,664.47	93,956.08	96,304.98	98,712.61	101,180.42	103,777.46
	FINANCE DIRECTOR																	
	FIRE CHIEF																	
MANAGER OF ECONOMIC AND COMMUNITY DEVELOPMENT																		
POLICE CHIEF																		
PUBLIC WORKS DIRECTOR																		
IV	ASSISTANT CITY MANAGER	78,870.87	81,237.00	83,674.11	85,765.96	87,910.11	90,107.86	92,350.56	94,669.57	97,036.31	99,462.22	101,948.78	104,497.50	107,109.93	109,787.68	112,532.37	115,345.68	118,306.91
	CITY MANAGER	91,490.21	94,234.92	97,061.97	99,488.52	101,975.73	104,525.12	107,138.25	109,816.71	112,565.12	115,378.18	118,260.58	121,217.10	124,247.52	127,353.71	130,537.55	133,800.99	137,253.32
	CITY MANAGER	107,958.45	111,197.20	114,533.12	117,396.45	120,331.36	123,339.64	126,423.13	129,583.71	132,823.31	136,143.89	139,547.49	143,036.17	146,612.06	150,277.38	154,034.31	157,885.17	161,937.88



**CITY OF LIVE OAK  
2014/15 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	\$34,328.64	\$35,358.50	\$36,242.46	\$37,148.53	\$38,077.24	\$39,029.17	\$40,004.90	\$41,005.02						
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%					
Firefighter/Paramedic	F2	\$39,192.95	\$40,368.74	\$41,377.96	\$42,412.41	\$43,472.72	\$44,559.54	\$45,673.53	\$46,815.37	\$47,985.75	\$49,185.39	\$50,415.03	\$51,675.40		
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%		
Fire Lieutenant	F-3	\$53,738.40	\$55,350.56	\$56,734.32	\$58,152.68	\$59,606.50	\$61,096.66	\$62,624.07	\$64,189.68	\$65,794.42					
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%					
Fire Captain	F4	\$56,954.63	\$58,663.27	\$60,129.85	\$61,633.09	\$63,173.92	\$64,753.27	\$66,372.10	\$68,031.40	\$69,732.19	\$71,475.49				
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%				
Assistant Fire Chief	F5	\$67,975.11	\$70,014.36	\$71,764.72	\$73,558.84	\$75,397.81	\$77,282.75	\$79,214.82	\$81,195.19	\$83,225.07	\$85,305.70	\$87,438.34	\$89,624.30	\$91,864.91	\$94,161.53
			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%

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**CITY OF LIVE OAK  
2014/15 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	\$12,456	\$12,830	\$13,150	\$13,479	\$13,816	\$14,162	\$14,516	\$14,878						
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%					
Firefighter/Paramedic	F2	\$14,221	\$14,648	\$15,014	\$15,389	\$15,774	\$16,168	\$16,572	\$16,987	\$17,411	\$17,847	\$18,293	\$18,750		
			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	\$19,499	\$20,084	\$20,586	\$21,100	\$21,628	\$22,169	\$22,723	\$23,291	\$23,873					
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%				
Fire Captain	F4	\$20,666	\$21,286	\$21,818	\$22,363	\$22,922	\$23,495	\$24,083	\$24,685	\$25,302	\$25,935				
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%				
Assistant Fire Chief	F5	\$32,680	\$33,661	\$34,502	\$35,365	\$36,249	\$37,155	\$38,084	\$39,036	\$40,012	\$41,012	\$42,038	\$43,089	\$44,166	\$45,270
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%

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

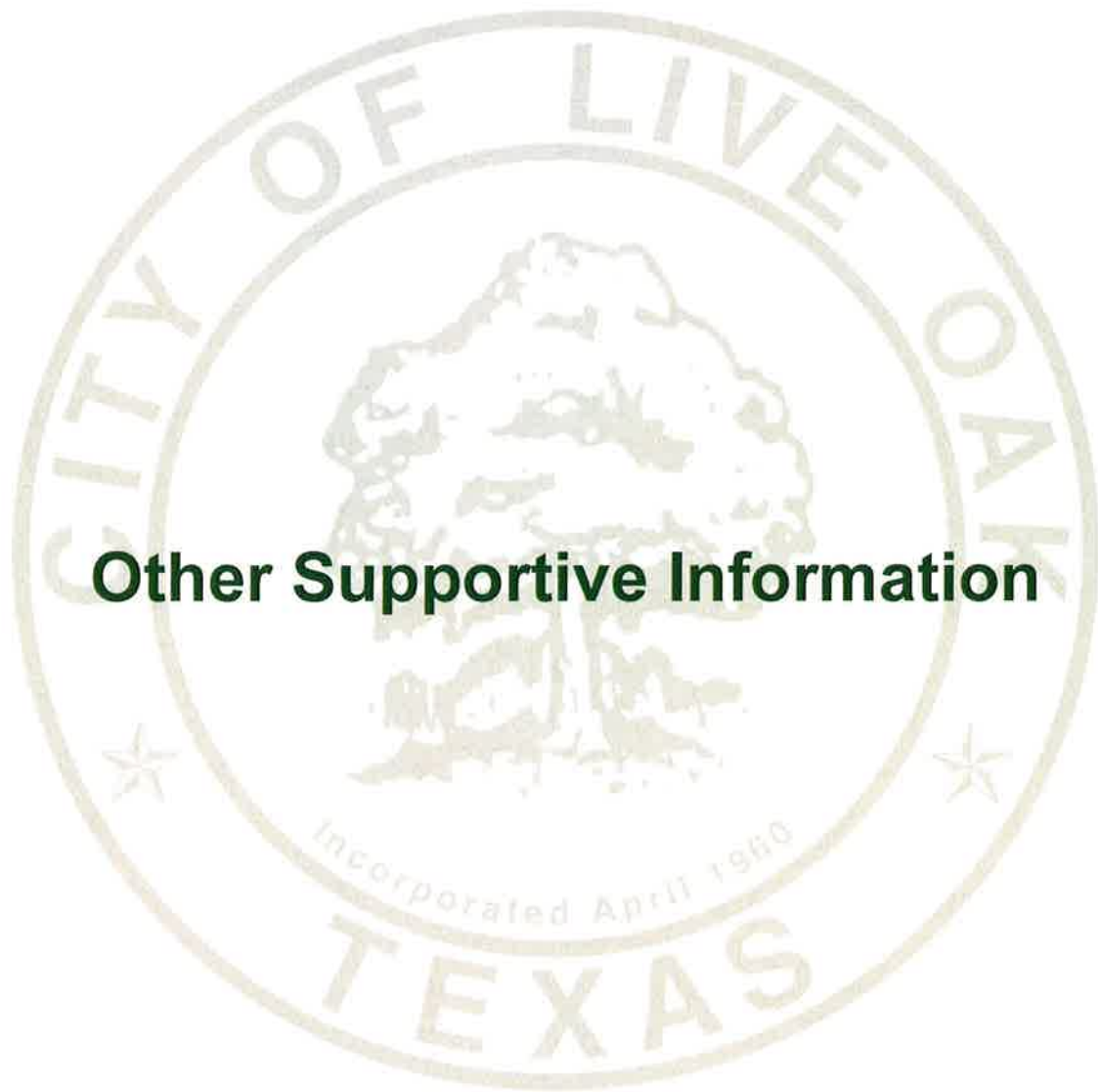


**City of Live Oak, Texas  
Certification Pay**

Type of Certification/License	Monthly Amount
Certified Municipal Clerk	\$ 25.00
Professional in Human Resources (PHR)	\$ 25.00
Senior Professional in Human Resources (SPHR)	\$ 50.00
Intermediate, Advanced or Master Peace Officer	<b>Each</b> \$ 50.00
Intermediate, Advanced or Master Fire Fighter	<b>Each</b> \$ 50.00
Plumbing Inspector	\$ 100.00
Building Inspector	\$ 25.00
HVAC or Electrical License	\$ 40.00
Class A or B Water or Wastewater and Dual Water /Wastewater	<b>Each</b> \$ 30.00
Class C Water or Wastewater	\$ 25.00
Pesticide/Herbicide License	\$ 20.00
EMT Intermediate	\$ 25.00
Intermediate and Advanced Telecommunications Certification	<b>Each</b> \$ 25.00

\* \$150.00 Cap Per Employee

Type of Pay Incentive Pay	Monthly Amount
On-Call Pay	\$ 75.00
Police Field Training Officer (FTO) Pay	\$ 200.00
Police Emergency Response Team (ERT) Pay (SWAT)	\$ 50.00



**Other Supportive Information**

**General Fund**  
**Three Year Financial Plan**  
**Fiscal Years 2015 Through 2017**

Classification	2010/11			2011/12			2012/13			Projected			PROPOSED BUDGETS		
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Beginning Fund Balance - October 1:	6,623,426	6,566,132	6,584,462	6,534,741	6,555,099	6,105,810	5,974,091								
<b>REVENUES</b>															
Taxes - Ad Valorem (Property)	2,781,765	2,831,437	2,966,027	3,044,157	3,396,733	3,564,668	3,755,961								
Taxes - Sales Tax, Mixed Beverage	4,494,547	4,717,632	4,773,108	4,902,292	4,950,515	5,099,030	5,277,497								
Franchise Fees	805,082	805,728	790,929	898,500	957,000	950,000	950,000								
Permits & Licenses	443,903	323,162	324,816	303,050	375,450	300,000	285,000								
Grants/Intergovernmental	106,019	202,756	470,855	106,645	107,000	150,000	150,000								
Service Use Fees	103,609	112,624	88,975	76,710	94,700	100,000	100,000								
Fines and Forfeitures	375,218	355,583	392,110	455,900	440,000	450,000	450,000								
Interest	45,227	28,610	53,872	40,000	75,000	75,000	75,000								
Miscellaneous	107,827	25,165	35,169	35,510	51,000	50,000	50,000								
Transfers In	295,000	310,000	310,000	318,000	344,500	344,500	344,500								
Fund Balance	-	-	-	-	899,289	681,471	631,345								
Total Revenues	9,558,197	9,712,697	10,205,861	10,180,764	11,691,187	11,764,669	12,069,303								
<b>EXPENDITURES</b>															
Personnel Services	6,825,697	6,816,030	7,160,908	7,309,431	7,675,240	7,905,497	8,182,190								
Supplies	650,617	603,773	589,527	566,905	752,375	700,000	700,000								
Other Services & Charges	1,513,548	1,562,991	1,613,373	1,592,792	2,496,935	2,509,420	2,521,967								
Capital	471,009	298,758	146,191	302,334	199,860	150,000	150,000								
Transfers Out	154,620	412,815	745,583	388,944	566,777	450,000	450,000								
Total Expenditures	9,615,491	9,694,367	10,255,582	10,160,406	11,691,187	11,714,917	12,004,156								
Net Revenues Over (Under) Expenditures	(57,294)	18,330	(49,721)	20,358	-	49,752	65,147								
Less Fund Balance	-	-	-	-	(899,289)	(681,471)	(631,345)								
Actual Changes to Fund Balance	(57,294)	18,330	(49,721)	-	-	-	-								
Ending Fund Balance - September 30:	6,566,132	6,584,462	6,534,741	6,555,099	5,655,810	5,474,091	5,407,893								
Contingencies Budgeted	-	-	-	-	450,000	500,000	500,000								
Adjusted Ending Fund Balance - Sept. 30	6,566,132	6,584,462	6,534,741	6,555,099	6,105,810	5,974,091	5,907,893								



**Emergency Radio System Fund**  
**2014/15 Approved Budget**  
**7 Year Projection**

**Emergency Radio System**

	<b>Actual 2010/11</b>	<b>Actual 2011/12</b>	<b>Actual 2012/13</b>	<b>Projected 2013/14</b>	<b>Approved 2014/15</b>	<b>Proposed 2015/16</b>	<b>Proposed 2016/17</b>	<b>Proposed 2017/18</b>	<b>Proposed 2018/19</b>	<b>Proposed 2019/20</b>	<b>Proposed 2020/21</b>
Beginning Balance	290,835	360,777	165,708	188,515	168,460	108,345	84,390	69,958	58,946	135,306	212,039
Projected Revenues											
Rentals	106,965	85,899	83,843	36,000	36,000	36,000	38,000	38,000	38,000	40,000	40,000
Interest	116	226	177	100	100	200	250	250	250	300	300
Grants	-	153,903	-	-	-	-	-	-	-	-	-
Bond Proceeds	-	527,470	-	-	-	-	-	-	-	-	-
Inter-governmental-Admin	-	-	-	-	-	20,000	25,000	30,000	34,000	34,000	34,000
Transfer in - GF Capital	-	-	-	-	-	-	-	-	85,000	85,000	85,000
Transfer in - GF Admin	-	-	25,027	47,056	49,180	50,655	52,682	54,262	55,890	57,567	59,294
<b>Total Projected Revenues</b>	<b>107,081</b>	<b>767,498</b>	<b>109,047</b>	<b>83,156</b>	<b>85,280</b>	<b>106,855</b>	<b>115,932</b>	<b>122,512</b>	<b>213,140</b>	<b>216,867</b>	<b>218,594</b>
Projected Expenditures											
Personnel Services	34,245	44,738	52,994	94,111	98,360	101,311	105,363	108,524	111,780	115,133	118,587
Supplies	320	402	854	2,700	5,830	2,500	3,000	3,000	3,000	3,000	3,000
Other Services & Charges	2,574	9,651	2,242	6,400	21,805	17,000	17,000	17,000	17,000	17,000	17,000
Capital	-	907,776	30,150	-	19,400	10,000	5,000	5,000	5,000	5,000	5,000
<b>Total Projected Expenditures</b>	<b>37,139</b>	<b>962,567</b>	<b>86,240</b>	<b>103,211</b>	<b>145,395</b>	<b>130,811</b>	<b>130,363</b>	<b>133,524</b>	<b>136,780</b>	<b>140,133</b>	<b>143,587</b>
	69,942	(195,069)	22,807	(20,055)	(60,115)	(23,955)	(14,432)	(11,012)	76,360	76,733	75,006
<b>Ending Fund Balance</b>	<b>360,777</b>	<b>165,708</b>	<b>188,515</b>	<b>168,460</b>	<b>108,345</b>	<b>84,390</b>	<b>69,958</b>	<b>58,946</b>	<b>135,306</b>	<b>212,039</b>	<b>287,046</b>



# **City of Live Oak**

## **Approved Budget 2014/15**

### **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 – 13,367  
Area/Square Miles - 5.3 Square Miles  
Miles of Streets - 45 Miles

### **UTILITIES**

#### **WATER**

Residential Customers – 2,584  
Commercial Customers - 187

#### **SEWER**

Residential Customers – 4,507  
Commercial Customers - 220

### **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

**City of Live Oak**  
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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 1<sup>st</sup>. Thirty (30) accrued days will be paid upon leaving employment.

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

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

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



**City of Live Oak**

**State of Texas**

**8001 Shin Oak Drive**

**Live Oak, Texas 78233-2497**

**TP # (210) 653-9140**