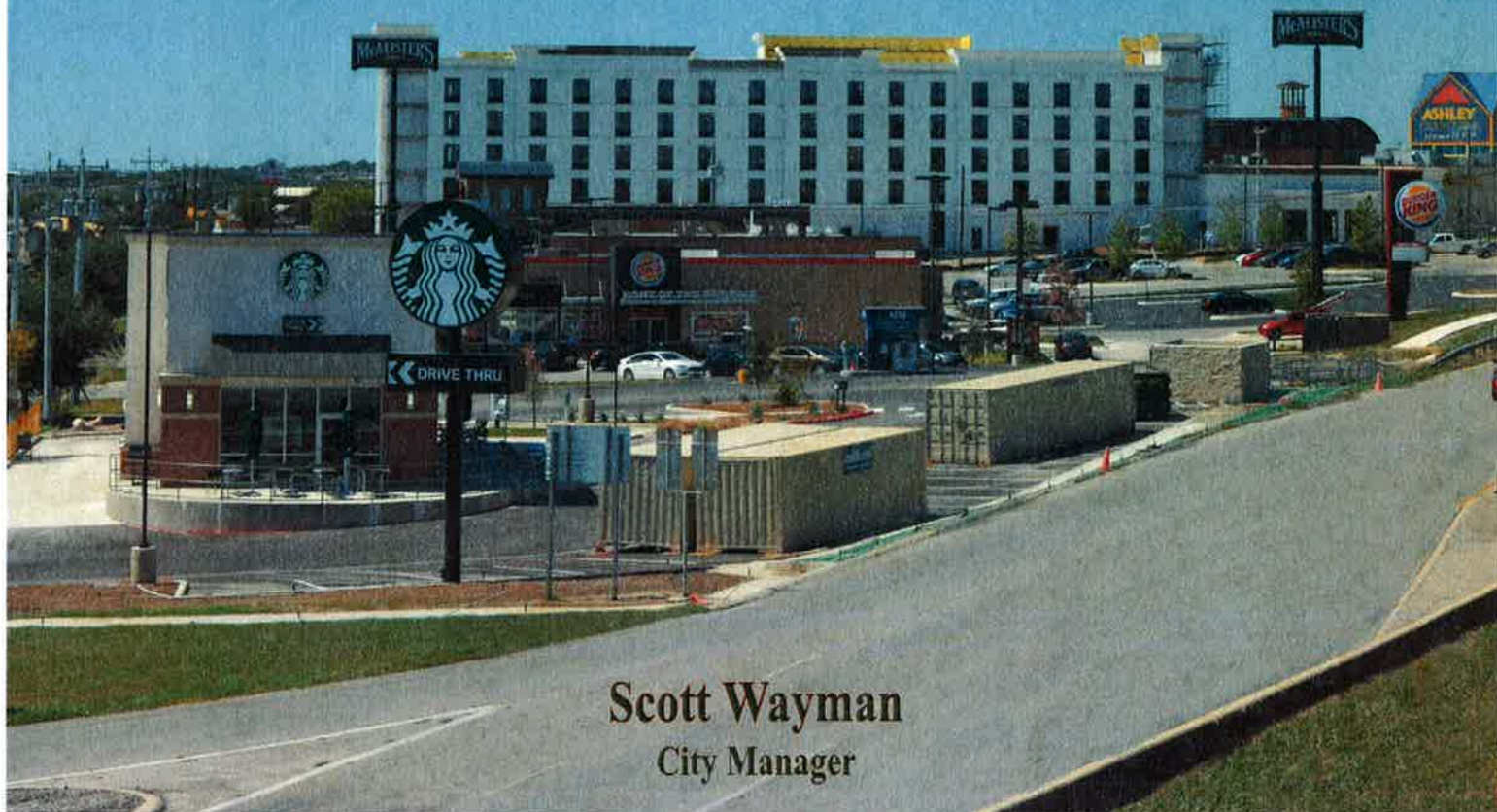




"Strength in Community"

City of Live Oak, Texas Approved Annual Budget

Fiscal Year 2015/2016 October 1, 2015 through September 30, 2016



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 \$159,980, which is a 3.30% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$159,138.”

2. The record vote of each member of the governing body by name voting on the adoption of the 2015/2016 budget is as follows:

FOR: Councilmembers: Mendell Morgan, Bob Tullgren, Anthony Brooks, 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>2014/15</u>	Current Fiscal Year <u>2014/15</u>
a. The Property Tax Rate (<u>Adopted</u>)	\$0.510000	\$0.467691
b. The Effective Tax Rate	0.432236	0.467691
c. The Effective Maintenance & Operations Tax Rate	0.520075	0.487633
d. The Maximum Operating Tax Rate	0.561681	0.526643
e. The Total Rollback Tax Rate	0.715318	0.663407
f. The Rollback Tax Rate, adjusted for sales tax	0.540923	0.489027
g. The Debt Rate	0.153637	0.136764

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, Anthony Brooks, 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 \$20,083,561. (including principal and interest). The total amount of outstanding debt obligations considered self-supporting is \$8,164,215. 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 2015-16 Principal & Interest Requirements for Debt Service are:

- a. Property Tax Supported Debt: \$1,411,700
- b. Self-Supporting Debt: \$1,120,132



City of Live Oak, Texas
APPROVED BUDGET

FISCAL YEAR 2015-16
October 1, 2015 – September 30, 2016

CITY COUNCIL

MARY DENNIS
Mayor

MENDELL MORGAN
Council Member, Place 1

ROBERT “BOB” TULLGREN
Council Member, Place 2

ANTHONY BROOKS
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
JORDAN MATNEY, Assistant City Manager

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



City of Live Oak

Approved Budget 2015/16

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2015/16 BUDGET MESSAGE

Date: September 8, 2015
To: Mayor and City Council
From: Scott Wayman, City Manager
Leroy Kowalik, Finance Director
Subject: 2015/16 Budget

Exciting Times... But Move Cautiously”

A quick look back;

- 2008/09** – A New Book 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
- 2014/15** – Time to Move on With a New Book

Last year’s budget message stated that the 2014/15 adopted budget may just be the budget cycle that began the next journey of growth and progress for the City of Live Oak. That statement appears to hold true. Although we will close the “failing economy” book that kept most cities wondering what their outcome would be for the past six years, there are still unstable things at the national and world level that we need to keep an eye on. Live Oak is definitely seeing some exciting times now and the future is looking very good, but we need to keep the immediate past in our minds to remind us of how fast things change. This concept is why this year’s budget message is labeled “Exciting Times... But Move Cautiously”.

The 2015/16 budget cycle was very reflective of a more prosperous environment. It is easy to understand budgeting challenges during slow or declining economic times. But let it be known, there are budgeting challenges even when times are prosperous. Over the last seven budget cycles, Live Oak has positioned itself very well to move into this new round of growth. City Management and Council have done a remarkable job embracing the budgeting strategies used to get us to this new plateau.

The growth around the City is quite obvious from a visual and financial perspective. Both sides of Pat Booker Road show the greatest signs of commercial growth. The City is also in year two of the bond projects that were past in May 2014. The level of sales tax remittance compared to last year is a positive sign, as the City is projecting a double digit increase from the end of last fiscal year. Another positive note is the amount of new commercial development within the City. The City is significantly reaching build-out status for residential development. The 2015 Certified Tax Rolls reflect that Residential and commercial property values are on the rise. The City has over \$32 million of new taxable valued properties coming on board since last year; and, there has been a huge increase in commercial development interests within the City.

The 2015/16 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" One of the biggest objectives in this budget cycle was to address some salaries inadequacies. The City has been and continues to utilize its fund balance (reserves) to fund capital expenditures, one-time costs and emergency contingencies but at a decreased level. 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.

The approved annual budget did not increase 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 \$0.467691 per \$100 of taxable value, which is the calculated effective tax rate.

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. This year's budget took another progressive step forward for the where the maintenance style budgets of the past several years didn't allow.
2. For seven consecutive years, the budgets focused on aligning the City with the next round of growth. The results of these efforts were visible in the preparation of last year's budget, as well as this year's budget. This budget is allowing the City to rebuild some of its capacity necessary for future budgets and keep the revenue stream at appropriate levels. This budget also begins the process of contributing funds to the Capital Projects Fund for future maintenance and renovation projects, as well as some smaller, new projects, when they become a priority.

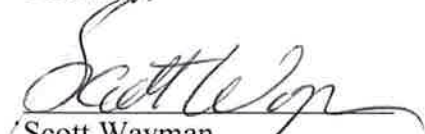
3. Staff is again proposing to utilize the fund balance within the General Fund as a funding source for all necessary capital requests and several one-time and emergency maintenance costs. The City is still maintaining above a 6:1 ratio of monthly operating expense to reserves.
4. Continue to seek other 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. Continue to 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. Provide for salary increases across the board to address some deficiencies that occurred over the years.
9. This budget is proposing a small 2-2.5% utility rate increase for water and sewer. The main reason for the increase is to address the increasing demand on the Utility Renewals and Replacement (R&R) fund that is funded from the Utility Operations Fund via an internal transfer. The R&R fund is where major repairs and maintenance are recorded, as well as utility capital equipment.

The City held a Goals and Budget Workshop and one additional Budget Workshop this year. The workshops once again helped City Management and Council prepare for the future of Live Oak. They were productive workshops that gave Council the opportunity to review and voice any concerns on the 2015/16 budget. It also allowed Council the opportunity to share their concerns with regards to the future of the City. At another Special City Council Meeting, it was the unanimous vote of Council to propose a property tax rate of \$0.467691 per \$100 valuation which was the calculated effective tax rate.

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. 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 City is in a prosperous, exciting time. There are still some issues at the national and world level that could cause some instability throughout the economy; therefore, the storyline of this budget “Exciting Times... But Move Cautiously” is quite appropriate. 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 and City Management are 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
2015/2016 Approved Budget

Welcome to another year of budgeting. Based on the revenue projections in this budget, the future looks promising for the City of Live Oak and its citizens and retail partners. The overall message for the 2015/16 annual budget was again to manage the growth and to position the City to sustain any future economic downturns. The City continues to experience some positive economic impacts. Council and staff must manage this financial growth without over-extending the finances. This budget is very close in nature to the previous budgets. This budget will take a huge step in returning things back to a normal budget cycle. Current programs and services that are already in place are being proposed for funding at the same levels as the current year; however, 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 currently experiencing double digit increases for sales tax collections. The projection for ending the year is a conservative 11% better than last fiscal year. For the proposed budget, staff is stay at the same level as the current year. 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 decreased to be more reflective of what the City has experienced on an average basis. The CPS franchise fee rate has gone up last fiscal year and 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 depending upon several factors. Early signs indicate that it should be lower than the current tax rate. The proposed budget is includes \$36,000,000 in new property value added to the tax roll. The proposed budget includes the additional taxes from this added value. More discussions will take place on the property tax rate.



City of Live Oak
Budget Assumptions and Estimates
2015/2016 Approved Budget

Fund Balance

The City will again propose to utilize part of the City's General Fund unassigned fund balance. The amount we are proposing to use is substantially lower than last year which is a huge step 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 the costs to maintain this personnel is always present. Pay increase, retirement, health care and other benefits being those costs.

The proposed 2015/16 budget is being presented with the following assumptions and estimates relating to personnel costs.

- There were 119 full-time equivalents (FTEs) in the 2014/15 budget. In the 2015/16 budget, there are 117 FTEs. There is a request to add an additional Code Compliance officer but would not add to the overall FTE count because of some internal movement.
 - 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
 - The City has experienced additional savings by restructuring some positions when they were vacated.
- City management took a close look at the surrounding cities pay scales. Management compared several positions throughout the City to those of the other cities and determined that Live Oak is paying substantially lower for most of those positions. To address these shortfalls, this proposed budget has a 5% across-the-board market adjustment to all pay structures.
- Eligible employees are proposed to get their annual step increase. An annual step is 2.5%.
- Currently health care costs are anticipated to be flat or even decrease slightly. There is a 1% increase programmed for Group Health Insurance to cover



City of Live Oak
Budget Assumptions and Estimates
2015/2016 Approved Budget

any unforeseen changes to employee selections during open enrollment.

- 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 below our current rate. The City began paying down the net pension obligation (NPO) in the 2014/15 budget and has programmed another \$90,000 payment in the proposed budget.
- Other changes to personnel costs are absorbed through normal attrition (turnover).

Other expenditures There are varying changes to department budgets and can be discussed as needed.

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 **very important** that the city manage the dependence on utilizing its reserves every year. At times it is appropriate to utilize the reserves to fund certain things. The shift back out of this practice **is necessary for stability**. This proposed budget took a big step in shifting out of this practice.

Items for discussion necessary for the final budget preparation:

General Fund:

Net Pension Obligation – There are funds allocated (\$90K) for the continuation to pay down the net pension obligation that built up over the years.

Salary adjustments – In lieu of going out for a compensation study, management surveyed many of the surrounding cities in order to do some basic assessments of the pay differences between the City of Live Oak and the surrounding cities. A 5% market adjustment is being proposed across the board which will bring many of the pay inadequacies back to a level field. This process will be looked at again next year.



City of Live Oak
Budget Assumptions and Estimates
2015/2016 Approved Budget

Asset Replacement Fund:

No recommend change to the budgeting strategy for this fund. In the current 2014/15 budget, the City made the shift from a 10% growth surcharge to a 25% surcharge to keep up with the change in cost for the replacement of these assets.

Debt Service Funds:

No new debt is anticipated in this proposed budget. The debt schedules and debt obligations contained in this proposed budget are those that have been previously authorized. The last debt issuance was the 2014 General Obligations bonds.

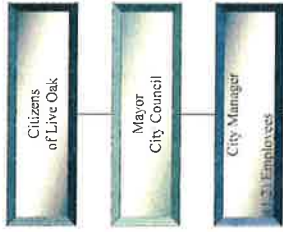
Special Revenue Funds:

The City utilized several special revenue funds to track revenues and expenditures that are unique for a specific purpose. Examples of these funds are: Child Safety Fund, Court Technology Funds, Court Security Funds, etc. There are no major changes in the status of these funds for the 2015/16 proposed budget.

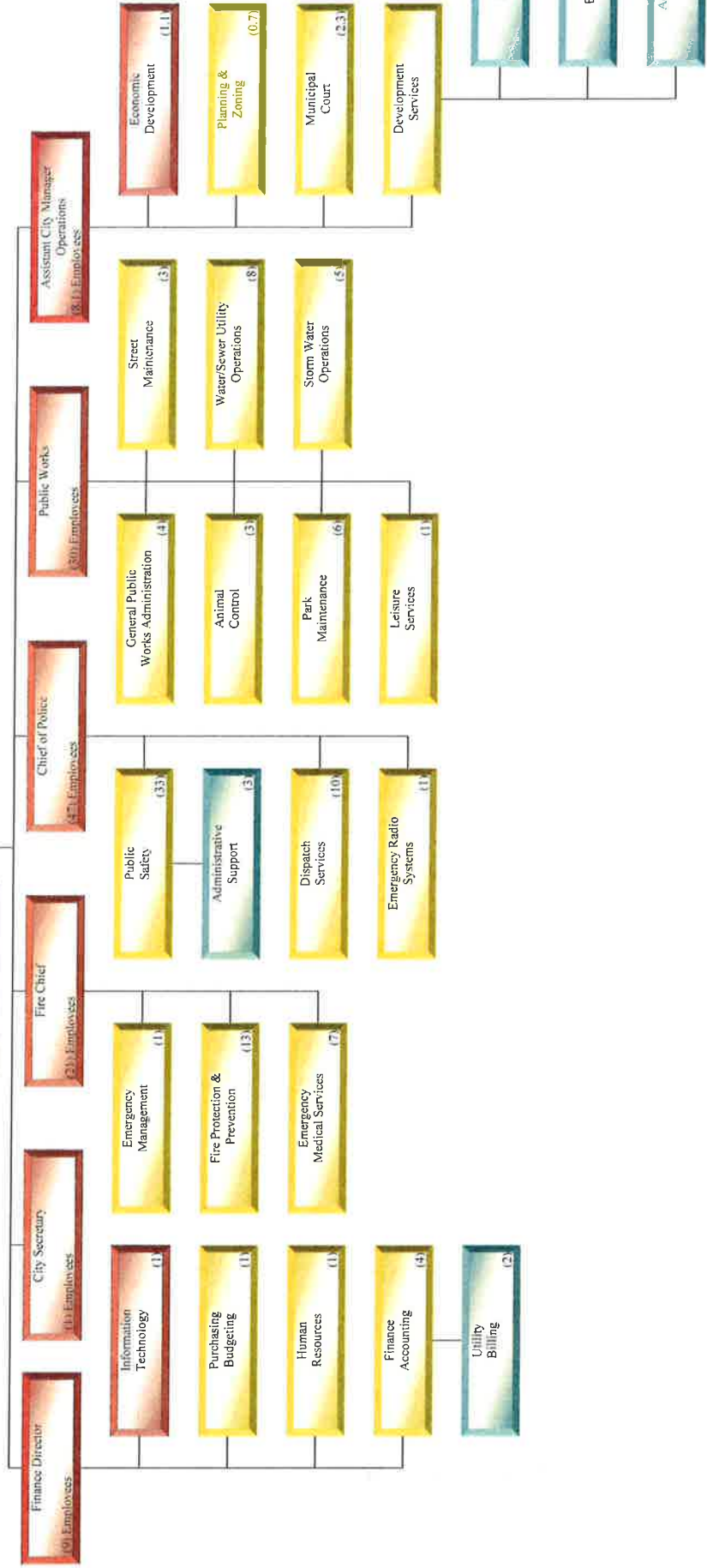
Utility Funds:

It has been approximately five years since any rate study was performed on the utility funds. Utility rates need to be adjusted from time-to-time to keep up with the cost of providing these services to the citizens. The last rate increase occurred in the 2011/12 fiscal year. The one prior to that was in 2006. Staff and Council need to have more discussions on potential increases to the utility rates.

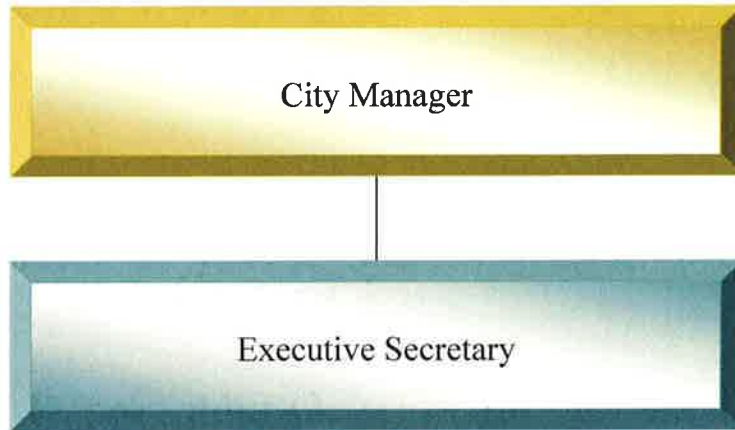
City of Live Oak Overall Structure 2015/16



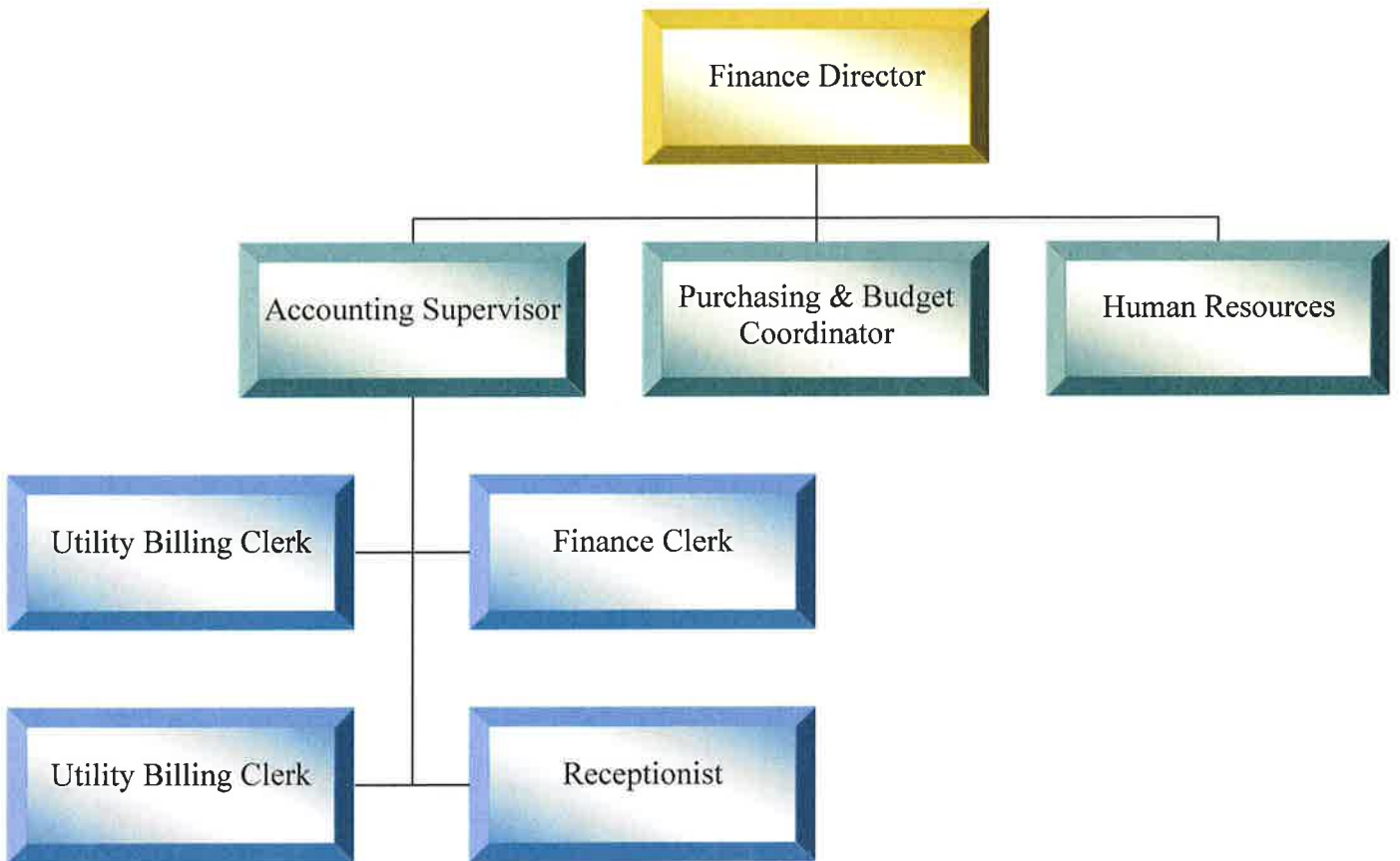
Executive Secretary (2)



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



City of Live Oak Finance Department Department Organizational Chart



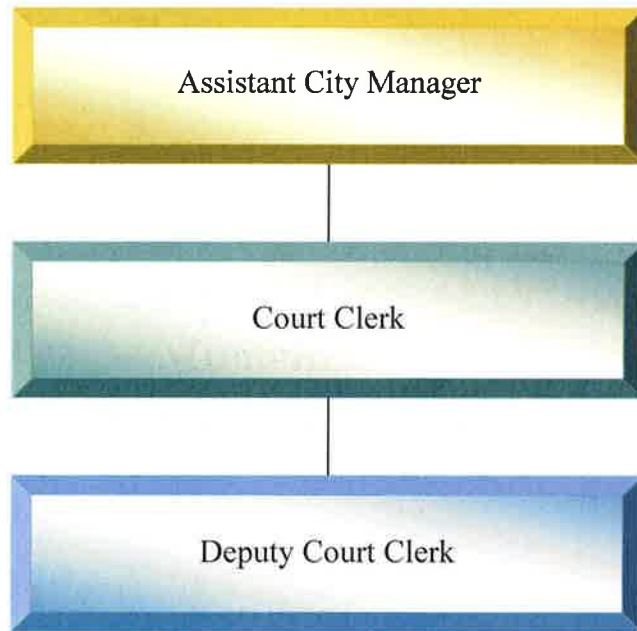
City of Live Oak
City Secretary
Department Organizational Chart



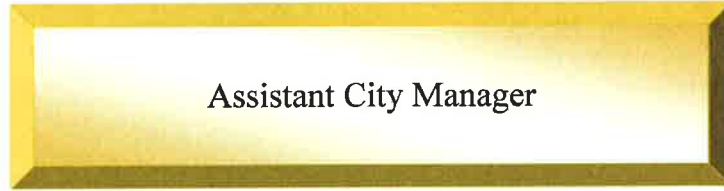
**City of Live Oak
Information Technology
Department Organizational Chart**



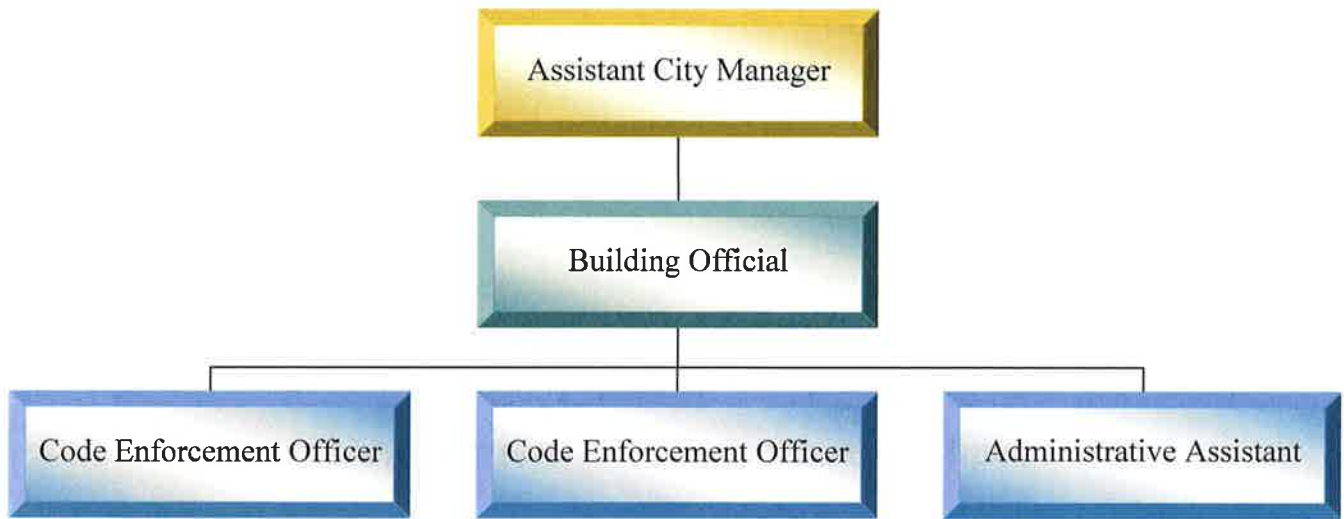
City of Live Oak Municipal Court Department Organizational Chart



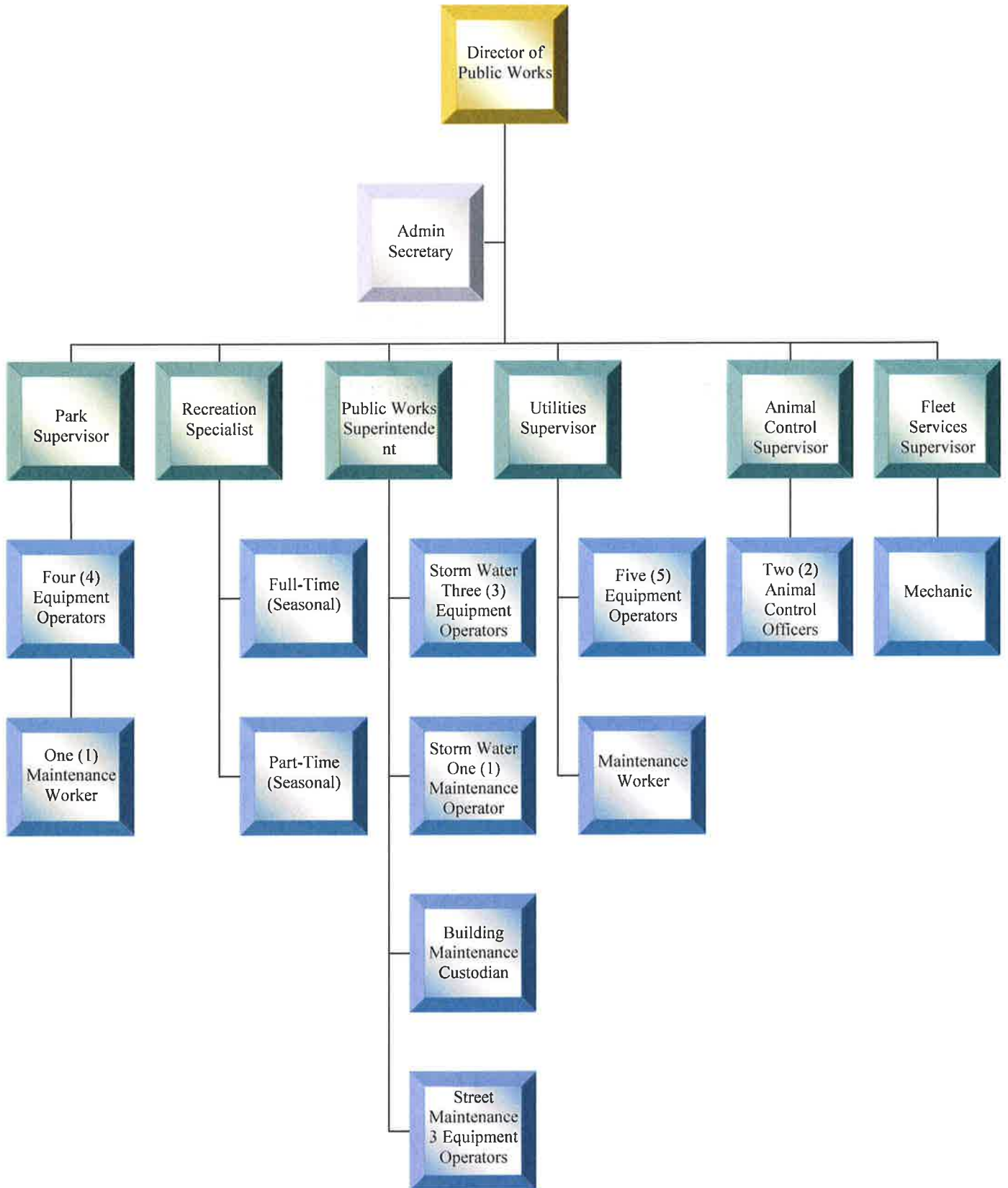
**City of Live Oak
Planning & Zoning
Department Organizational Chart**



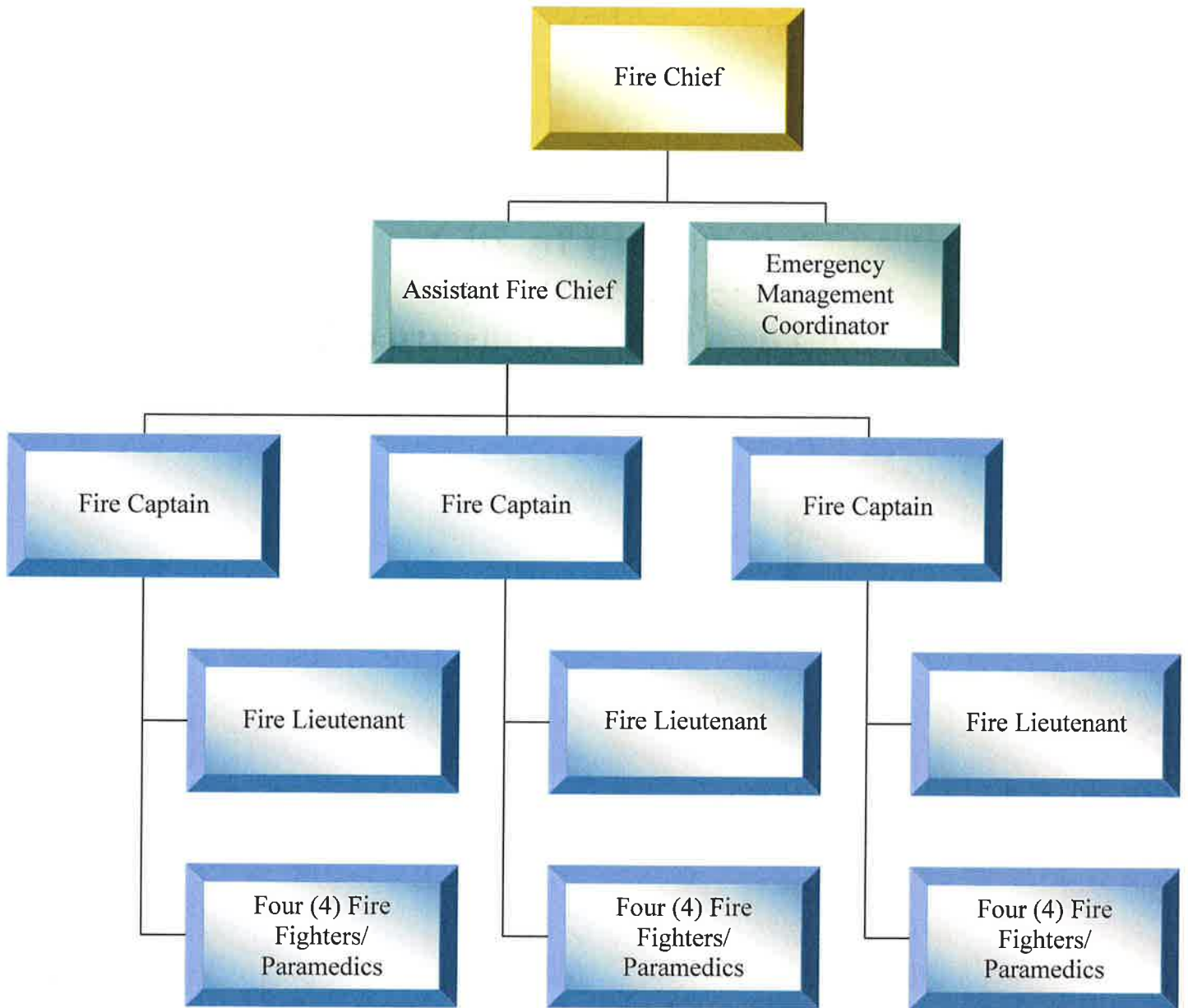
City of Live Oak Development Services Department Organizational Chart



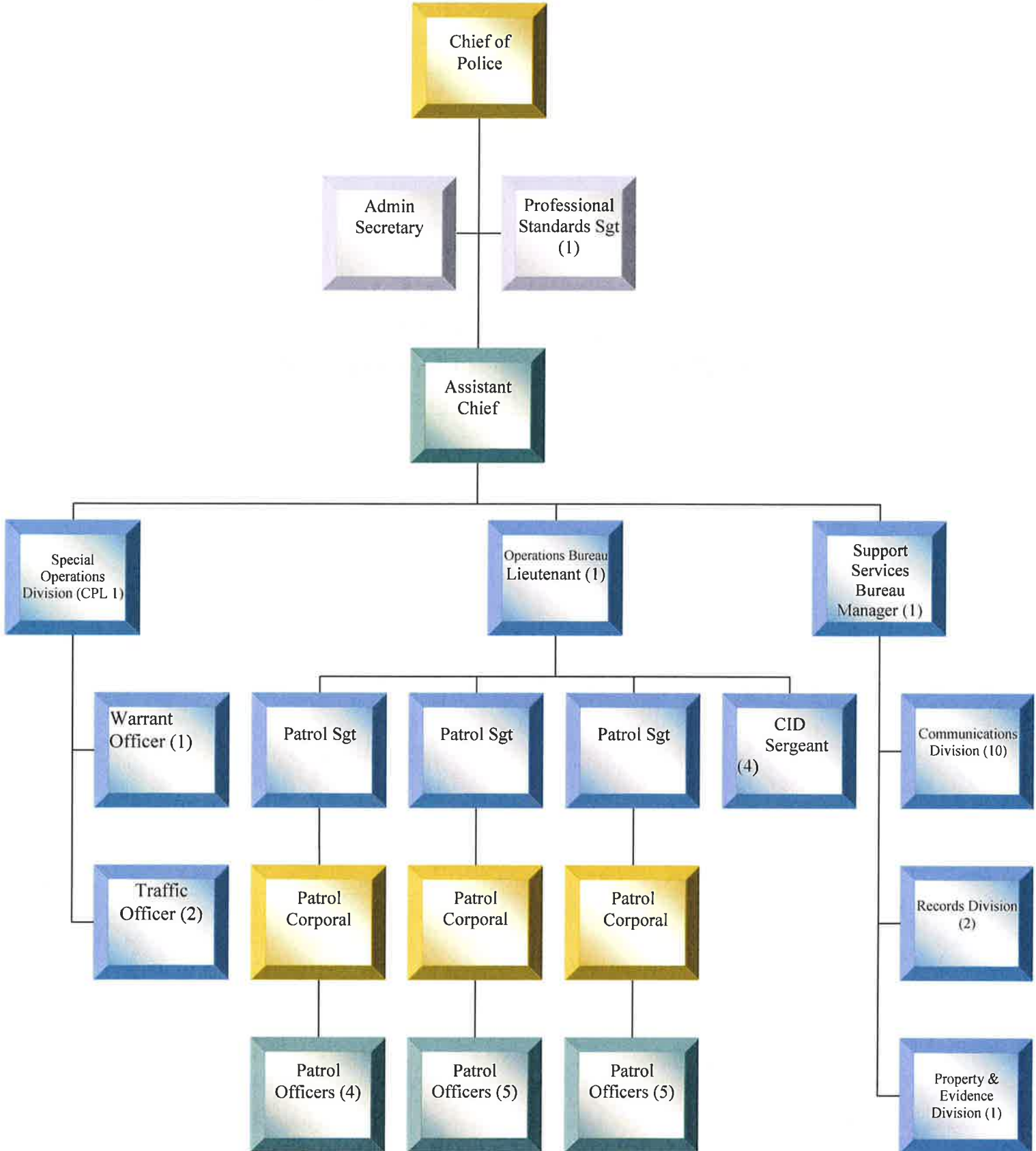
City of Live Oak Public Works Department Organizational Chart



City of Live Oak Fire Department Department Organizational Chart



City of Live Oak Police Department Department Organizational Chart



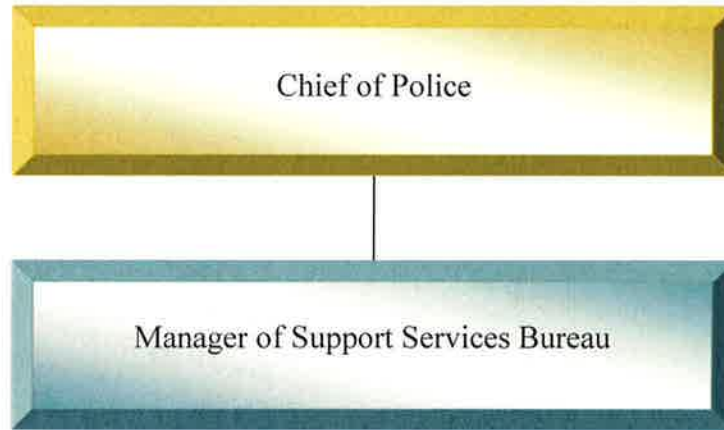
**City of Live Oak
Economic Development Corporation
Department Organizational Chart**



City of Live Oak

Emergency Radio System

Department Organizational Chart



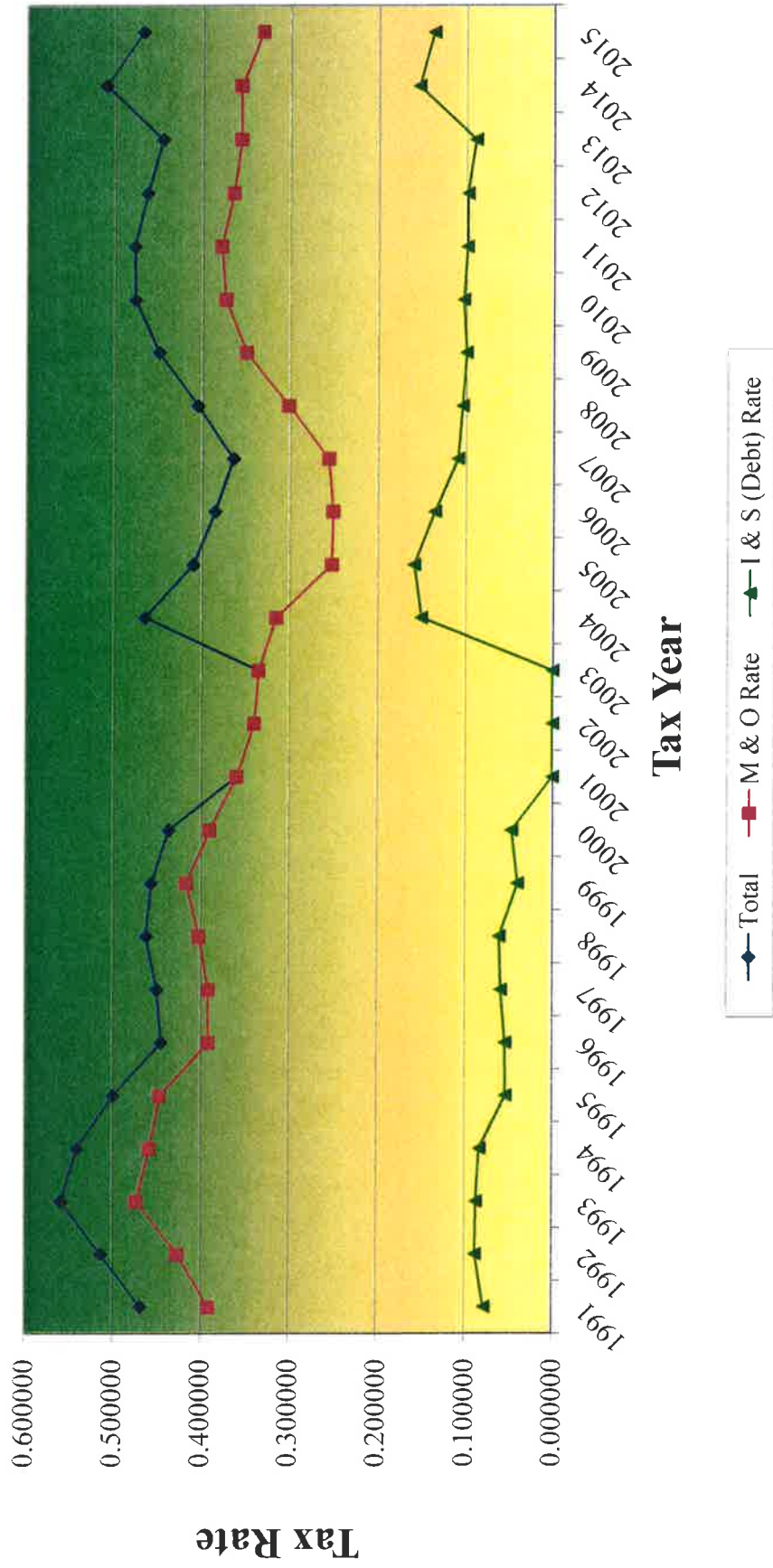
**CITY OF LIVE OAK
APPROVED BUDGET 2015/2016
SUMMARY - ALL FUNDS**

	<u>Estimated Beginning Balance Oct. 1, 2015</u>	<u>Estimated Revenues</u>	<u>Transfers In</u>	<u>Approved Expenditures</u>	<u>Transfers Out</u>	<u>Use of Fund Balance</u>	<u>Estimated Ending Balance Sept. 30, 2016</u>
General Fund	\$ 7,113,457	\$11,955,653	\$ 299,000	\$11,544,232	\$ 710,421	\$ 689,655	\$ 6,423,802
Abatement Fund	15,316	7,000	-	11,000	-	-	11,316
Asset Replacement Fund	1,959,916	1,500	494,394	573,160	-	-	1,882,650
Debt Service Fund	270,590	1,414,700	1,120,132	2,534,832	-	-	270,590
Special Revenue Funds							
Forfeiture Fund	25,208	15,000	-	25,000	-	-	15,208
Federal/State Grants Fund	-	-	-	-	-	-	-
Child Safety Fund	64,661	12,000	-	12,000	-	-	64,661
Court Technology Fund	109,444	12,100	-	11,450	-	-	110,094
Court Security Fund	46,940	10,100	-	20,370	-	-	36,670
Hotel Occupancy Tax Fund	949,002	535,250	-	725,000	-	-	759,252
Emergency Radio Sys Fund	100,476	36,100	52,925	146,125	-	-	43,376
PEG Fund	138,645	35,000	-	-	-	-	173,645
Alamo Regional SWAT Fund	16,000	32,500	6,500	12,353	26,500	-	16,147
Capital Projects Funds							
Capital Projects Fund	573,197	-	221,547	573,197	-	-	221,547
Woodcrest Park Fund	63,884	15	-	63,899	-	-	-
2005 CO Bonds Fund	59,237	15	-	59,252	-	-	-
2014 GO Bonds Fund	8,330,917	1,500	-	8,332,417	-	-	-
Enterprise Funds							
Utility Operations Fund	725,741	3,590,050	-	3,085,875	582,850	-	647,066
Utility Dev/R&R Fund	766,086	2,500	290,000	535,000	-	-	523,586
Stormwater Operation Fund	575,908	550,350	-	838,150	62,477	-	225,631
Economic Dev. Corp. Fund	<u>1,620,121</u>	<u>1,813,873</u>	<u>-</u>	<u>604,290</u>	<u>1,102,250</u>	<u>-</u>	<u>1,727,454</u>
Total Funds	<u>\$ 23,524,746</u>	<u>\$20,025,206</u>	<u>\$2,484,498</u>	<u>\$29,707,602</u>	<u>\$2,484,498</u>	<u>\$ 689,655</u>	<u>\$ 13,152,695</u>

**City of Live Oak
2015/16 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
2015	2016	0.467691	0.330927	0.136764	0.174380

City of Live Oak Ad Valorem Tax Rates







**GENERAL FUND
APPROVED BUDGET
FISCAL YEAR 2015/2016**

Estimated Beginning Fund Balance October 1, 2015: \$ 7,113,457

Estimated Revenues: 12,254,653

Approved Expenditures:

<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
City Council	3,110	9,000	305,000	-	317,110
City Manager's Office	202,400	2,000	31,600	-	236,000
City Secretary's Office	95,750	44,475	293,370	1,780	435,375
Municipal Court	119,050	4,800	97,550	-	221,400
Finance Department	367,250	8,350	146,860	12,000	534,460
Emergency Management Office	66,250	11,425	13,400	-	91,075
Police Department	3,183,400	126,745	201,161	23,375	3,534,681
Communication Services	550,350	10,150	35,465	-	595,965
Fire & EMS Services	1,801,700	93,800	263,826	8,670	2,167,996
Public Works	298,550	257,400	338,600	5,200	899,750
Street Maintenance	195,300	63,500	199,000	-	457,800
Animal Control	191,950	19,700	27,160	35,100	273,910
Parks Maintenance	339,300	74,400	118,500	5,000	537,200
Leisure Services	116,650	30,100	90,900	85,000	322,650
Planning & Zoning	94,750	3,500	27,010	-	125,260
Development Services	250,400	11,180	92,090	6,000	359,670
Information Technology	116,750	6,300	269,450	41,430	433,930
Transfers Out.	-	-	365,132	345,289	710,421
Total Expenditures	<u>7,992,910</u>	<u>776,825</u>	<u>2,916,074</u>	<u>568,844</u>	<u>12,254,653</u>

Net Revenues/Expenditures -

Less Fund Balance Used in 2016 Operations (689,655)

Ending Fund Balance September 30, 2016: \$ 6,423,802

**GENERAL FUND
APPROVED BUDGET
FISCAL YEAR 2014/2015
(AS AMENDED)**

Beginning Fund Balance October 1, 2014: \$ 6,827,010

Estimated Revenues: 11,691,187

Approved Expenditures:

Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures
City Council	3,100	6,000	144,010	-	153,110
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	2,962,700	142,155	166,325	91,290	3,362,470
Communication Services	513,900	9,750	35,885	-	559,535
Fire, Inspections & 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	10,510	101,950	-	340,180
Information Technology	192,120	6,300	277,100	36,630	512,150
Transfers Out.	-	-	431,920	295,857	727,777
Total Expenditures	<u>7,674,240</u>	<u>753,125</u>	<u>2,747,345</u>	<u>516,477</u>	<u>11,691,187</u>

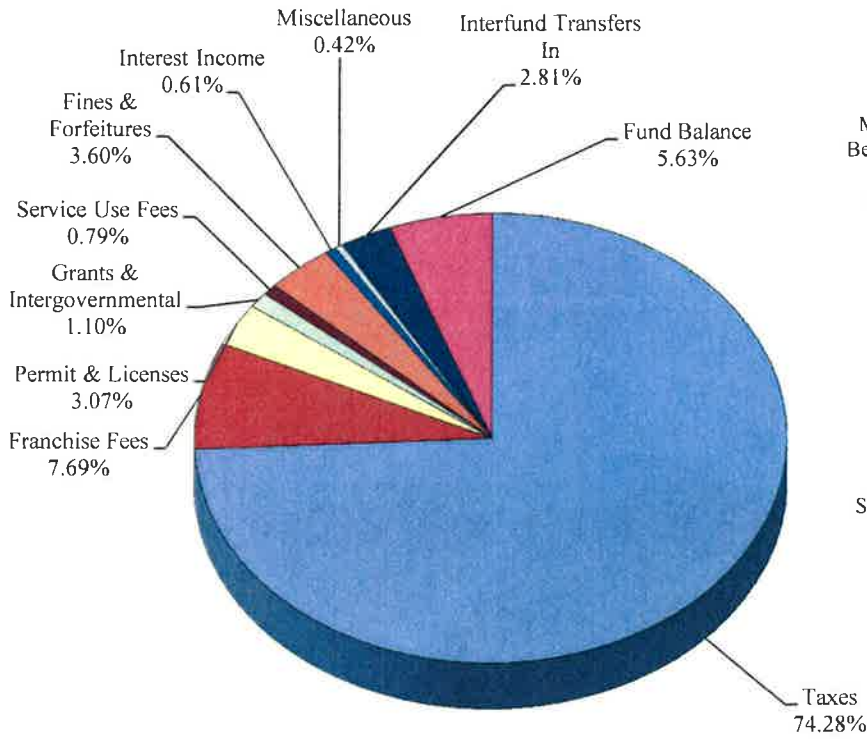
Net Revenues/Expenditures -

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

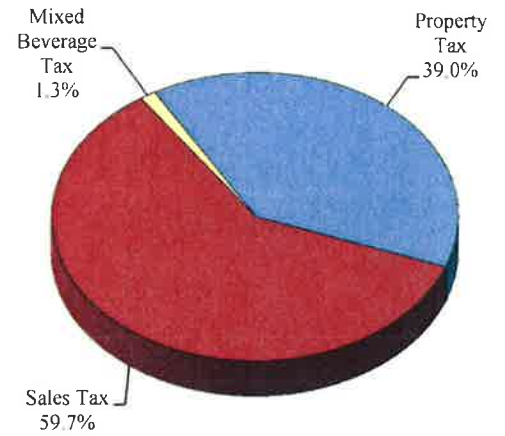
Ending Fund Balance September 30, 2015: \$ 5,927,721

**City of Live Oak
Approved Budget - General Fund
Fiscal Year 2015/16**

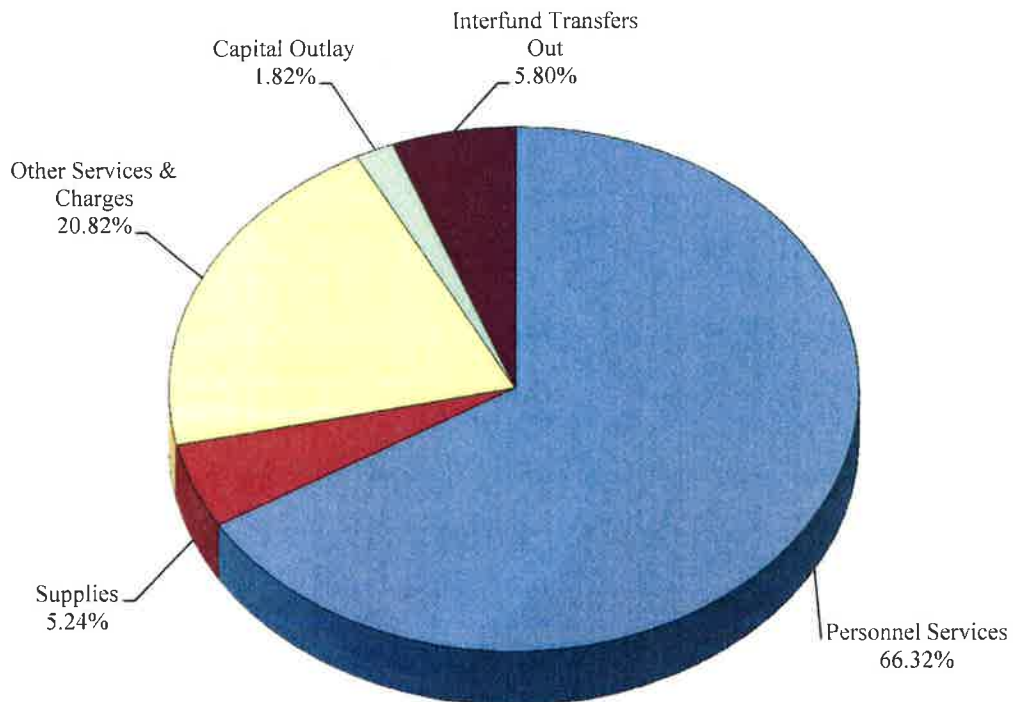
Sources of General Fund Revenue



Sources of Taxes



Uses of General Fund Revenue





**City of Live Oak
General Fund
2015/16 Approved Budget**

	Audited 2013/14 Actual	Current FY 2014/15		Approved Budget FY 2015/16	Budget Increase/ (Decrease)
		Amended Budget	Projected End-of-Year		
REVENUES					
TAXES - AD VALORM					
310.110 Current AdValorem Tax Rev	3,183,074	3,392,733	3,364,874	3,548,330	155,597
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	11,930	-	12,000	-	-
310.900 Refunds - AdValorem Taxes	-	(1,000)	-	(1,000)	-
310.911 Woodcrest TIRZ	(156,599)	-	-	-	-
TOTAL TAXES - AD VALORM	3,038,405	3,396,733	3,376,874	3,552,330	155,597
TAXES - OTHER					
311.300 General Sales/Use Tax Revenue	3,256,494	3,247,010	3,614,708	3,623,745	376,735
311.301 Sales/Use Tax to Reduce AdV Tx	1,628,247	1,623,505	1,807,354	1,811,873	188,368
311.399 Sales Tax Services	-	-	-	-	-
312.000 Mixed Beverage Tax	94,889	80,000	110,000	115,000	35,000
TOTAL TAXES - OTHER	4,979,630	4,950,515	5,532,063	5,550,618	600,103
FRANCHISE FEES					
313.100 San Antonio Water System	-	7,000	7,000	7,000	-
313.200 City Public Service Energy	678,148	650,000	650,000	650,000	-
313.300 Waste Management Franchise Fee	52,781	45,000	50,000	50,000	5,000
313.400 Cable TV Franchise Fees	88,300	130,000	100,000	110,000	(20,000)
313.500 Telephone Franchise Fees	199,812	120,000	120,000	120,000	-
313.600 Universal City Water Franchise	-	5,000	-	5,000	-
TOTAL FRANCHISE FEES	1,019,041	957,000	927,000	942,000	(15,000)
PERMITS & LICENSES					
320.110 Alcoholic Bev Permit Rev	5,210	6,000	6,000	6,000	-
320.210 Food Est Permit Revenue	34,987	30,000	30,000	35,000	5,000
320.250 Food Handler Training Fee	3,102	5,000	3,000	5,000	-
320.310 Alarm Permit Revenue	4,460	7,000	6,000	7,000	-
320.810 Cert of Occupancy Revenue	1,400	1,000	2,000	1,500	500
320.830 Solicitors Permit Revenue	420	1,500	500	1,000	(500)
320.840 Coin Operated Machine Permit	3,135	3,000	3,000	3,000	-
321.100 Contractor Fee Revenue	28,798	50,000	30,000	50,000	-
321.110 Building Permit Revenue	123,249	200,000	165,000	200,000	-
321.130 Plumbing Permit	13,859	25,000	17,000	20,000	(5,000)
321.140 Electrical Permit	9,461	15,000	10,000	15,000	-
321.150 HVAC Permit	18,119	20,000	18,000	20,000	-
321.170 Sewer/Water Line Repair Permit	2,463	1,000	1,000	1,000	-
321.200 Fire Sprinkler Permit	1,961	1,000	2,200	1,500	500
321.300 Animal License Revenue	820	750	500	1,000	250

**City of Live Oak
General Fund
2015/16 Approved Budget**

	<u>Audited 2013/14 Actual</u>	<u>Current FY 2014/15</u>		<u>Approved Budget FY 2015/16</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
321.400 St/Curb/Sidewalk Permits	465	100	500	100	-
321.900 Demolition Permit	698	100	500	500	400
321.920 Fence Permit Revenue	1,357	3,000	1,200	3,000	-
321.990 Miscellaneous Permit Rev	6,628	6,000	6,000	6,000	-
TOTAL PERMITS & LICENSES	260,592	375,450	302,400	376,600	1,150
GRANTS & INTER-GOVT ALLOCATION					
334.300 LEOCE Allocation	2,644	-	3,000	-	-
339.100 Dispatch Service Fees	103,368	107,000	135,000	135,000	28,000
TOTAL GRANTS & INTER-GOVT	106,012	107,000	138,000	135,000	28,000
SERVICE USE FEES					
341.300 Zoning/Subdivision Fees - Plat	2,200	1,000	1,000	1,000	-
342.110 Vehicle Impound Revenue	508	-	-	-	-
342.115 Vehicle Storage Revenue	7,775	5,000	3,000	5,000	-
342.410 Reinspection Revenue	9,925	20,000	6,000	15,000	(5,000)
342.510 Animal Impound Revenue	3,721	7,500	4,000	5,000	(2,500)
342.520 Euthanasia/Adoption Fees	2,571	3,500	2,000	3,500	-
347.000 Recreational Events	302	1,000	500	1,000	-
347.101 Father/Daughter Dance	1,260	500	1,536	1,250	750
347.103 Holiday Camp	-	300	-	300	-
347.104 Senior Programs	-	200	-	200	-
347.200 Swimming Pool Daily Admissions	22,225	20,000	25,000	23,000	3,000
347.202 Pool Passes	6,325	3,500	4,000	5,000	1,500
347.203 Swim Lessons	2,305	3,500	3,200	3,000	(500)
347.204 Swimming Pool Private Parties	1,554	2,500	2,000	2,500	-
347.210 Dolphin Swim Team Fees	1,645	-	-	-	-
347.500 Facilities Use Fees	22,502	18,000	25,000	23,000	5,000
347.900 Fund Raising Event Revenue	-	8,000	-	8,000	-
349.901 Out-of-town fee	178	100	100	100	-
349.930 N.S.F. Check Fees	25	100	100	100	-
TOTAL SERVICE USE FEES	85,021	94,700	77,436	96,950	2,250
FINES & FORFEITURES					
350.100 Municipal Court Fines	352,601	330,000	330,000	330,000	-
350.400 State Court Cost Fees	13,280	17,000	13,000	17,000	-
350.500 Local Court Cost Revenue	32,608	30,000	30,000	30,000	-
350.700 Warrant Fees	63,661	60,000	65,000	60,000	-
350.800 City Fee	3,932	3,000	4,000	4,000	1,000
TOTAL FINES & FORFEITURES	466,082	440,000	442,000	441,000	1,000

**City of Live Oak
General Fund
2015/16 Approved Budget**

	<u>Audited 2013/14 Actual</u>	<u>Current FY 2014/15</u>		<u>Approved Budget FY 2015/16</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	33,722	75,000	35,000	75,000	-
364.000 Sale/Damage Fixed Assets	-	10,000	3,000	10,000	-
364.100 Photocopy Revenue (Txbl)	340	-	1	-	-
364.110 Photocopy Revenue (Open Rec)	4,199	4,000	4,000	4,000	-
370.500 Recycling Revenue	12,000	12,000	12,000	12,000	-
370.900 Miscellaneous Revenue	52,283	25,000	40,000	25,000	-
370.910 Cash Over(Short)	2	-	15	-	-
370.92 Donations - Miscellaneous	-	-	-	-	-
370.930 Donations - Police Reserves	1,153	-	2,700	-	-
TOTAL INTEREST & MISCELLANEOUS	<u>103,699</u>	<u>126,000</u>	<u>96,716</u>	<u>126,000</u>	<u>-</u>
INTER-FUND REVENUES					
383.300 Utility Auto Shop Alloc	11,000	11,000	11,000	11,000	-
384.100 Unreserved Fund Balance	-	899,289	-	689,655	(209,634)
384.500 EDC Overhead Transfers	150,000	150,000	150,000	150,000	-
384.5xx Storm Water Utility Support Fee	45,500	45,500	45,500	45,500	-
384.xxx Alamo Regional SWAT Fund	-	26,500	26,500	26,500	-
384.800 Utility Overhead Alloc	111,500	111,500	111,500	111,500	-
TOTAL INTER-FUND REVENUES	<u>318,000</u>	<u>1,243,789</u>	<u>344,500</u>	<u>1,034,155</u>	<u>(209,634)</u>
TOTAL REVENUES	<u>10,376,482</u>	<u>11,691,187</u>	<u>11,236,989</u>	<u>12,254,653</u>	<u>563,466</u>

**City of Live Oak
General Fund
2015/16 Approved Budget**

	<u>Audited 2013/14 Actual</u>	<u>Current FY 2014/15</u>		<u>Approved Budget FY 2015/16</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
CITY COUNCIL					
PERSONNEL SERVICES					
401.100 Council Compensation	2,380	3,000	2,420	3,000	-
401.240 Workers Compensation	<u>105</u>	<u>100</u>	<u>112</u>	<u>110</u>	<u>10</u>
TOTAL PERSONNEL SERVICES	2,485	3,100	2,532	3,110	10
SUPPLIES EXPENSES					
401.310 Office Supplies	337	1,000	400	1,000	-
401.395 Rec/Community Activities	<u>8,240</u>	<u>5,000</u>	<u>2,000</u>	<u>8,000</u>	<u>3,000</u>
TOTAL SUPPLIES EXPENSES	8,577	6,000	2,400	9,000	3,000
OTHER SERVICES & CHARGES					
401.425 Conferences & Training	10,897	12,000	15,000	15,000	3,000
401.480 Contingencies	-	39,000	-	200,000	161,000
401.102 Net Pension Obligation Payment	<u>-</u>	<u>93,010</u>	<u>93,010</u>	<u>90,000</u>	<u>(3,010)</u>
TOTAL OTHER SERVICES & CHARGES	10,897	144,010	108,010	305,000	160,990
TOTAL 401-CITY COUNCIL	<u>21,959</u>	<u>153,110</u>	<u>112,942</u>	<u>317,110</u>	<u>164,000</u>

**City of Live Oak
General Fund
2015/16 Approved Budget**

	<u>Audited 2013/14 Actual</u>	<u>Current FY 2014/15</u>		<u>Approved Budget FY 2015/16</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
CITY MANAGER'S OFFICE					
PERSONNEL SERVICES					
402.100 Salaries	178,348	176,700	202,500	148,000	(28,700)
402.199 Overtime	144	500	750	500	-
402.200 F.I.C.A. Taxes	11,682	13,600	15,600	11,500	(2,100)
402.210 Group Insurance	6,905	7,100	11,500	9,700	2,600
402.230 Retirement	34,910	37,900	40,600	32,200	(5,700)
402.240 Workers Comp Insurance	421	430	484	500	70
TOTAL PERSONNEL SERVICES	232,410	236,230	271,434	202,400	(33,830)
SUPPLIES EXPENSES					
402.310 Office Supplies	160	1,000	200	1,000	-
402.330 Minor Tools & Equipment	-	1,000	1,500	1,000	-
TOTAL SUPPLIES EXPENSES	160	2,000	1,700	2,000	-
OTHER SERVICES & CHARGES					
402.425 Conferences & Training	1,630	3,000	5,000	8,000	5,000
402.426 City-Wide Training	-	5,000	-	5,000	-
402.480 Contingencies	-	10,000	-	10,000	-
402.485 Dues & Publications	504	800	1,500	800	-
402.486 Auto Allowance	7,650	6,000	7,800	7,800	1,800
TOTAL OTHER SERVICES & CHARGES	9,784	24,800	14,300	31,600	6,800
TOTAL 402-CITY MANAGER'S OFFICE	<u>242,354</u>	<u>263,030</u>	<u>287,434</u>	<u>236,000</u>	<u>(27,030)</u>

City Manager

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>
City Manager	VI	1.0	1.0
Executive Assistant	109	1.0	0.2
		2.0	1.2

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
2015/16 Approved Budget**

	Audited 2013/14 Actual	Current FY 2014/15		Approved Budget FY 2015/16	Budget Increase/ (Decrease)
		Amended Budget	Projected End-of-Year		
CITY SECRETARY'S OFFICE					
PERSONNEL SERVICES					
405.100 Salaries	99,072	103,600	103,600	70,150	(33,450)
405.199 Overtime	319	1,500	750	-	(1,500)
405.200 F.I.C.A. Taxes	7,237	8,100	8,100	5,500	(2,600)
405.210 Group Insurance	6,673	6,900	6,700	6,900	-
405.230 Retirement	17,443	19,100	19,700	12,900	(6,200)
405.240 Workers Comp Insurance	253	250	281	300	50
TOTAL PERSONNEL SERVICES	130,997	139,450	139,131	95,750	(43,700)
SUPPLIES EXPENSES					
405.310 Office Supplies	5,022	4,700	5,200	5,200	500
405.320 Postage	12,384	13,350	11,000	14,400	1,050
405.330 Minor Tools & Equipment	305	500	500	1,250	750
405.390 Election Expense	6,416	13,000	9,900	13,000	-
405.392 Employee Relations	8,079	12,000	9,000	10,625	(1,375)
405.397 Safety Committee	-	-	-	-	-
TOTAL SUPPLIES EXPENSES	32,206	43,550	35,600	44,475	925
OTHER SERVICES & CHARGES					
405.400 Professional Fees	133,521	146,150	135,000	114,000	(32,150)
405.408 Personnel Testing & Qual	5,528	10,500	7,000	-	(10,500)
405.415 Telephone	30,758	32,900	32,000	32,900	-
405.425 Conferences & Training	4,668	5,450	4,500	2,700	(2,750)
405.430 Legal Notices	20,985	16,100	12,000	16,300	200
405.450 Equipment Maintenance	8,753	13,900	12,000	12,750	(1,150)
405.470 Equipment Rental	768	750	750	4,000	3,250
405.475 Property & Liability Ins	91,018	95,000	98,000	101,730	6,730
405.480 Contingencies	38	1,000	-	100	(900)
405.485 Dues & Publications	7,316	13,210	8,000	8,890	(4,320)
405.494 Unemployment Expense	3,460	-	-	-	-
TOTAL OTHER SERVICES & CHARGES	306,813	334,960	309,250	293,370	(41,590)
CAPITAL OUTLAY					
405.591 Software	5,500	-	-	1,780	1,780
TOTAL CAPITAL OUTLAY	5,500	-	-	1,780	1,780
TOTAL 405-CITY SECRETARY'S OFFICE	475,516	517,960	483,981	435,375	(82,585)

City Secretary

Positions	Pay Grade	FY 2015	FY 2016
City Secretary	I	1.0	1.0
HR Generalist	109	1.0	0.0
		<u>2.0</u>	<u>1.0</u>

The budget of City Secretary is to facilitate accurate posting, recording and documentation of City actions and conduct City elections. Duties performed by this office include maintaining City records, conducting City elections, creating agenda and minutes for City Council and Ethics Board meetings, preparing and administering budgets, and supporting the City Manager, Mayor, City Council and staff. Other duties include handling property and liability insurance claims, alcohol permits, coin operator permits, vehicle Tag & Title licenses, coordinating special events and other projects as assigned

**City of Live Oak
General Fund
2015/16 Approved Budget**

	<u>Audited 2013/14 Actual</u>	<u>Current FY 2014/15</u>		<u>Approved Budget FY 2015/16</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
MUNICIPAL COURT					
PERSONNEL SERVICES					
430.100 Salaries	66,643	69,550	69,900	75,300	5,750
430.xxx Part-time	-	-	-	3,000	3,000
430.199 Overtime	556	4,000	1,000	4,000	-
430.200 F.I.C.A. Taxes	4,623	5,700	5,700	6,300	600
430.210 Group Insurance	15,519	15,900	15,700	15,950	50
430.230 Retirement	11,611	13,350	13,350	14,250	900
430.240 Workers Comp Insurance	189	200	225	250	50
TOTAL PERSONNEL SERVICES	<u>99,141</u>	<u>108,700</u>	<u>105,875</u>	<u>119,050</u>	<u>10,350</u>
SUPPLIES EXPENSES					
430.300 Uniforms & Clothing	135	200	200	200	-
430.310 Office Supplies	1,767	3,600	2,000	3,600	-
430.330 Minor Tools & Equipment	1,228	1,100	1,100	1,000	(100)
TOTAL SUPPLIES EXPENSES	<u>3,130</u>	<u>4,900</u>	<u>3,300</u>	<u>4,800</u>	<u>(100)</u>
OTHER SERVICES & CHARGES					
430.400 Professional Fees	61,075	71,300	70,000	74,300	3,000
430.410 Warrant Collection Fees	12,507	12,000	9,000	12,000	-
430.412 Credit Card Fees	12,054	9,000	13,000	9,000	-
430.425 Conferences & Training	642	1,020	1,020	1,750	730
430.480 Contingencies	-	200	25	200	-
430.485 Dues & Publications	130	300	200	300	-
TOTAL OTHER SERVICES & CHARGES	<u>86,408</u>	<u>93,820</u>	<u>93,245</u>	<u>97,550</u>	<u>3,730</u>
TOTAL 430-MUNICIPAL COURT	<u>188,679</u>	<u>207,420</u>	<u>202,420</u>	<u>221,400</u>	<u>13,980</u>

Municipal Court

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>
Court Clerk	110	1.0	1.0
Deputy Court Clerk	104	1.0	1.3
		2.0	2.3

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
2015/16 Approved Budget**

	<u>Audited 2013/14 Actual</u>	<u>Current FY 2014/15</u>		<u>Approved Budget FY 2015/16</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
FINANCE					
PERSONNEL SERVICES					
470.100 Salaries	207,034	216,000	219,000	265,500	49,500
470.199 Overtime	-	500	50	1,000	500
470.200 F.I.C.A. Taxes	14,265	16,550	16,500	21,000	4,450
470.210 Group Insurance	30,838	31,000	28,500	30,800	(200)
470.230 Retirement	35,771	39,100	41,250	48,250	9,150
470.240 Workers Comp Insurance	526	540	607	700	160
TOTAL PERSONNEL SERVICES	288,434	303,690	305,907	367,250	63,560
SUPPLIES EXPENSES					
470.310 Office Supplies	3,072	3,600	3,000	3,750	150
470.330 Minor Tools & Equipment	397	1,000	250	1,000	-
470.392 Employee Realations	-	-	-	3,600	3,600
TOTAL SUPPLIES EXPENSES	3,469	4,600	3,250	8,350	3,750
OTHER SERVICES & CHARGES					
470.400 Professional Fees	30,310	29,600	28,000	77,300	47,700
470.405 Property Appraisal	22,450	23,400	24,000	30,800	7,400
470.406 Tax Assessor/Collector	8,497	9,500	8,766	9,500	-
470.408 Personnel Testing & Qualif	-	-	-	7,150	7,150
470.425 Conferences and Training	5,384	10,355	7,000	12,180	1,825
470.480 Contingencies	-	1,000	-	1,000	-
470.484 Bank Charges	5,711	6,600	5,700	6,600	-
470.485 Dues & Publications	1,235	1,840	1,200	2,330	490
TOTAL OTHER SERVICES & CHARGES	73,587	82,295	74,666	146,860	64,565
CAPITAL OUTLAY					
470.578 Office Equipment	3,979	-	-	-	-
470.530 Building	-	-	-	12,000	12,000
TOTAL CAPITAL OUTLAY	3,979	-	-	12,000	12,000
TOTAL 470-FINANCE	<u>369,469</u>	<u>390,585</u>	<u>383,823</u>	<u>534,460</u>	<u>143,875</u>

Finance Department

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>
Finance Director	III	0.5	0.5
Accounting Supervisor	113	1.0	1.0
Purchasing/Budget Admin	109	1.0	1.0
HR Generalist	109	0.0	1.0
Finance Clerk	106	0.5	0.5
Receptionist	103	1.0	1.0
		4.0	5.0

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. It is also tasked with administering Human Resource functions for the City employees.

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		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
EMERGENCY MANAGEMENT					
PERSONNEL SERVICES					
520.100 Salaries	42,225	44,000	44,000	47,500	3,500
520.200 F.I.C.A. Taxes	3,024	3,400	3,400	3,700	300
520.210 Group Insurance	6,228	6,350	6,200	6,400	50
520.230 Retirement	7,301	8,000	8,000	8,500	500
520.240 Workers Comp Insurance	105	110	125	150	40
TOTAL PERSONNEL SERVICES	<u>58,883</u>	<u>61,860</u>	<u>61,725</u>	<u>66,250</u>	<u>4,390</u>
SUPPLIES EXPENSES					
520.300 Uniforms	132	700	150	700	-
520.310 Office Supplies	221	325	325	325	-
520.330 Minor Tools & Equipment	-	-	-	1,200	1,200
520.337 Public Education Materials	942	1,200	1,200	1,200	-
520.397 Safety Committee	7,481	8,000	7,000	8,000	-
TOTAL SUPPLIES EXPENSES	<u>8,776</u>	<u>10,225</u>	<u>8,675</u>	<u>11,425</u>	<u>1,200</u>
OTHER SERVICES & CHARGES					
520.400 Professional Services	8,705	10,000	8,705	10,000	-
520.415 Telephone	306	300	300	300	-
520.425 Conferences & Training	677	2,200	600	2,200	-
520.450 Equipment Maintenance	345	200	200	200	-
520.485 Dues & Publications	592	750	700	700	(50)
TOTAL OTHER SERVICES & CHARGES	<u>10,625</u>	<u>13,450</u>	<u>10,505</u>	<u>13,400</u>	<u>(50)</u>
TOTAL 520-EMERGENCY MANAGEMENT	<u><u>78,284</u></u>	<u><u>85,535</u></u>	<u><u>80,905</u></u>	<u><u>91,075</u></u>	<u><u>5,540</u></u>

Emergency Management Coordinator

Positions	Pay Grade	FY 2015	FY 2016
Emergency Management Coordinator	108	1.0	1.0

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

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		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
POLICE DEPARTMENT					
PERSONNEL SERVICES					
530.100 Salaries - Police	1,862,437	1,923,500	1,918,500	2,073,200	149,700
530.101 Holiday Pay	57,571	58,000	57,000	62,000	4,000
530.199 Overtime	92,450	115,000	115,000	125,000	10,000
530.200 F.I.C.A. Taxes	139,637	160,200	160,200	175,200	15,000
530.210 Group Insurance	270,002	273,500	270,000	282,000	8,500
530.230 Retirement	351,380	378,500	378,500	409,000	30,500
530.240 Workers Comp Insurance	45,241	54,000	53,994	57,000	3,000
TOTAL PERSONNEL SERVICES	2,818,718	2,962,700	2,953,194	3,183,400	220,700
SUPPLIES EXPENSES					
530.300 Uniform Cleaning Allowance	28,768	30,000	30,000	30,000	-
530.301 Uniform Purchases	24,804	25,310	25,310	23,143	(2,167)
530.310 Office Supplies	6,749	6,700	6,700	6,700	-
530.311 K-9 Supplies	7,473	7,830	7,800	6,632	(1,198)
530.330 Minor Tools & Equipment	9,710	22,565	22,000	9,880	(12,685)
530.337 Civic & Educational Prog Suppl	7,122	12,000	8,000	12,000	-
530.338 Operating Supplies	28,273	37,750	-	38,390	640
TOTAL SUPPLIES EXPENSES	112,899	142,155	99,810	126,745	(15,410)
OTHER SERVICES & CHARGES					
530.400 Professional Services	5,618	17,940	17,940	33,000	15,060
530.401 Investigation Fees	15,480	15,000	15,000	17,000	2,000
530.402 San Antonio Magistrate Fees	-	3,000	-	3,000	-
530.412 Wrecker Service	2,385	6,000	3,000	6,000	-
530.413 Jail Fees	1,550	10,000	5,000	10,000	-
530.415 Telephone	14,308	18,830	16,000	19,371	541
530.416 Air Time - Mobile Data Term	11,058	12,000	11,700	12,000	-
530.425 Conferences & Training	32,065	31,900	31,900	36,900	5,000
530.426 LEOCE Training	2,639	2,000	2,000	-	(2,000)
530.450 Equipment Maintenance	24,840	39,740	35,000	33,144	(6,596)
530.480 Contingencies	5,242	860	860	21,600	20,740
530.483 Other Expense	1,769	1,850	1,800	1,845	(5)
530.485 Dues & Publications	5,886	7,205	6,000	7,301	96
TOTAL OTHER SERVICES & CHARGES	122,840	166,325	146,200	201,161	34,836
CAPITAL OUTLAY					
530.583 Safety Equipment	25,863	35,930	35,930	23,375	(12,555)
530.595 Other Capital	141,371	55,360	55,360	-	(55,360)

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		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
POLICE DEPARTMENT					
530.655 Police Reserves Fund Raiser	2,324	-	-	-	-
TOTAL CAPITAL OUTLAY	169,558	91,290	91,290	23,375	(67,915)
TOTAL 530-POLICE DEPARTMENT	<u>3,224,015</u>	<u>3,362,470</u>	<u>3,290,494</u>	<u>3,534,681</u>	<u>172,211</u>

Police Department

Positions	Pay Grade	FY 2015	FY 2016
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
		36.00	36.00

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.

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		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
COMMUNICATION SERVICES					
PERSONNEL SERVICES					
535.100 Salaries	295,637	322,000	298,700	340,000	18,000
535.101 Holiday Pay	14,242	14,000	18,560	18,000	4,000
535.199 Overtime	17,660	12,000	15,000	17,000	5,000
535.200 F.I.C.A. Taxes	23,130	27,000	25,400	29,000	2,000
535.210 Group Insurance	61,717	75,000	60,000	78,000	3,000
535.230 Retirement	57,000	63,000	61,800	67,250	4,250
535.240 Workers Comp Insurance	894	900	1,012	1,100	200
TOTAL PERSONNEL SERVICES	470,280	513,900	480,472	550,350	36,450
SUPPLIES EXPENSES					
535.300 Uniforms & Cleaning Allowance	40	-	-	-	-
535.301 Uniform Purchases	1,349	1,250	1,000	1,250	-
535.310 Office Supplies	2,976	3,000	3,000	3,000	-
535.330 Minor Tools & Equipment	12,775	5,500	3,000	5,900	400
TOTAL SUPPLIES EXPENSES	17,140	9,750	7,000	10,150	400
OTHER SERVICES & CHARGES					
535.415 Cell Phone Expense	609	625	625	625	-
535.416 Air Cards	456	960	600	480	(480)
535.425 Conferences & Training	6,202	14,300	4,000	14,300	-
535.450 Equipment Maintenance	6,809	7,500	2,000	7,500	-
535.470 Equipment Rental	-	2,000	150	2,000	-
535.480 Contingencies	129	9,500	200	9,500	-
535.485 Dues and Publications	689	1,000	1,000	1,060	60
TOTAL OTHER SERVICES & CHARGES	14,894	35,885	8,575	35,465	(420)
TOTAL 535-COMMUNICATION SERVICES	<u>502,314</u>	<u>559,535</u>	<u>496,047</u>	<u>595,965</u>	<u>36,430</u>

Communication Services

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>
Telecommunications Shift Supervisor	110	2.0	2.0
Telecommunications Officer	106	8.0	8.0
		<u>10.00</u>	<u>10.00</u>

This Communications Division is responsible for public safety communications and dispatching of emergency services. The telecommunications personnel assigned to this unit are responsible for receiving and screening emergency and non-emergency requests for the Cities of Live Oak, Selma, and the Judson ISD Police Department. This division operates the Live Oak Emergency Radio System which is a state-of-the-art P25 digital radio platform that serves multiple surrounding jurisdictions. This unit also provides after-hours dispatch for all city departments.

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		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
FIRE & EMS SERVICES					
PERSONNEL SERVICES					
540.100 Salaries	1,053,464	1,126,500	1,082,000	1,185,400	58,900
540.101 Holiday Pay	49,589	52,000	48,000	54,000	2,000
540.199 Overtime	36,127	41,000	56,800	42,000	1,000
540.200 F.I.C.A. Taxes	79,308	93,500	90,800	98,800	5,300
540.210 Group Insurance	153,410	177,500	149,000	166,400	(11,100)
540.230 Retirement	198,830	220,800	216,500	230,500	9,700
540.240 Workers Comp Insurance	21,560	21,000	23,622	24,600	3,600
TOTAL PERSONNEL SERVICES	<u>1,592,288</u>	<u>1,732,300</u>	<u>1,666,722</u>	<u>1,801,700</u>	<u>69,400</u>
SUPPLIES EXPENSES					
540.300 Uniform Cleaning Allowance	11,103	12,500	10,750	12,000	(500)
540.301 Uniforms Purchases	2,838	8,000	5,000	18,000	10,000
540.310 Office Supplies	5,465	5,000	5,000	5,000	-
540.330 Minor Tools & Equipment	17,338	21,000	15,000	31,300	10,300
540.337 Public Education Supplies	2,434	2,500	3,500	3,500	1,000
540.340 Rescue Supplies	8,571	7,700	8,000	8,000	300
540.378 Station Maint Supplies	6,919	16,000	16,000	16,000	-
TOTAL SUPPLIES EXPENSES	<u>54,668</u>	<u>72,700</u>	<u>63,250</u>	<u>93,800</u>	<u>21,100</u>
OTHER SERVICES & CHARGES					
540.400 Professional Fees	-	75,000	75,000	-	(75,000)
540.407 Haz Mat Response Team	1,000	1,000	1,000	1,000	-
540.411 Schertz Ambulance Service	174,377	189,570	189,570	202,826	13,256
540.415 Telephone	1,921	1,700	1,700	2,000	300
540.416 Air Time - Mobile Data Term	1,083	2,000	2,000	3,000	1,000
540.425 Conferences & Training	12,779	17,000	13,000	17,000	-
540.450 Equipment Maintenance	21,020	21,000	20,000	21,000	-
540.480 Contingencies	-	10,000	-	10,000	-
540.485 Dues & Publications	6,111	7,000	6,500	7,000	-
TOTAL OTHER SERVICES & CHARGES	<u>218,291</u>	<u>324,270</u>	<u>308,770</u>	<u>263,826</u>	<u>(60,444)</u>
CAPITAL OUTLAY					
540.580 Operating Equipment	7,044	52,000	50,000	8,670	(43,330)
TOTAL CAPITAL OUTLAY	<u>7,044</u>	<u>52,000</u>	<u>50,000</u>	<u>8,670</u>	<u>(43,330)</u>
TOTAL 540-FIRE & EMS SERVICES	<u><u>1,872,291</u></u>	<u><u>2,181,270</u></u>	<u><u>2,088,742</u></u>	<u><u>2,167,996</u></u>	<u><u>(13,274)</u></u>

Fire & EMS Services

Positions	Pay Grade	FY 2015	FY 2016
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	0.0
		20.5	20.0

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

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		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
PUBLIC WORKS GENERAL					
PERSONNEL SERVICES					
560.100 Salaries	191,747	197,800	197,800	210,250	12,450
560.199 Overtime	2,195	2,000	2,600	2,000	-
560.200 F.I.C.A. Taxes	13,602	15,500	15,500	16,300	800
560.210 Group Insurance	27,209	27,500	27,000	27,500	-
560.230 Retirement	33,469	36,200	36,200	38,000	1,800
560.240 Workers Comp Insurance	3,803	3,850	4,331	4,500	650
TOTAL PERSONNEL SERVICES	272,025	282,850	283,431	298,550	15,700
SUPPLIES EXPENSES					
560.300 Uniforms	2,482	5,200	5,000	4,200	(1,000)
560.310 Office Supplies	1,085	1,100	2,000	1,100	-
560.330 Minor Tools & Equip	5,049	7,000	5,000	7,000	-
560.333 Petroleum Products	157,608	156,085	115,000	157,000	915
560.336 Janitorial Supplies	7,331	7,500	7,500	7,500	-
560.350 Safety Supplies	988	600	600	600	-
560.357 Construction & Maintenance	66,349	80,000	80,000	80,000	-
TOTAL SUPPLIES EXPENSES	240,892	257,485	215,100	257,400	(85)
OTHER SERVICES & CHARGES					
560.400 Professional Fees	1,345	-	-	1,000	1,000
560.402 Certifications & Testing	-	400	200	400	-
560.415 Telephone	5,175	5,200	5,200	5,800	600
560.416 Air Time - Mobile Data Term	-	1,000	-	-	(1,000)
560.417 Janitorial Services	52,984	60,000	55,000	60,000	-
560.425 Conferences & Training	1,879	1,000	1,000	1,000	-
560.440 Utilities	97,203	115,000	110,000	115,000	-
560.445 Contract Maintenance	6,605	5,000	5,000	5,000	-
560.458 Vehicle Maint Services	63,739	60,000	50,000	66,600	6,600
560.460 Vehicle Rehabilitation	1,474	2,000	1,500	2,000	-
560.461 Emergency Contingencies	-	80,000	-	80,000	-
560.480 Contingencies	651	1,000	500	1,000	-
560.485 Dues & Publications	798	800	1,000	800	-
TOTAL OTHER SERVICES & CHARGES	231,853	331,400	229,400	338,600	7,200
CAPITAL OUTLAY					
560.579 Computer Equipment/Software	-	-	-	5,200	5,200
560.586 Vehicles	-	15,000	15,000	-	(15,000)
TOTAL CAPITAL OUTLAY	-	15,000	15,000	5,200	(9,800)
TOTAL 560-PUBLIC WORKS GENERAL	744,770	886,735	742,931	899,750	13,015

Public Works - General

Positions	Pay Grade	FY 2015	FY 2016
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.

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		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
STREET MAINTENANCE					
PERSONNEL SERVICES					
562.100 Salaries	110,528	115,350	117,220	125,000	9,650
562.199 Overtime	908	3,000	800	3,000	-
562.200 F.I.C.A. Taxes	7,120	9,100	9,100	9,800	700
562.210 Group Insurance	25,459	26,500	26,000	26,500	-
562.230 Retirement	19,233	21,500	21,400	23,000	1,500
562.240 Workers Comp Insurance	7,467	7,100	7,987	8,000	900
TOTAL PERSONNEL SERVICES	170,715	182,550	182,507	195,300	12,750
SUPPLIES EXPENSES					
562.330 Minor Tools & Equipment	2,256	3,000	2,500	3,000	-
562.350 Safety Supplies	46	500	500	500	-
562.357 Construction & Maint	2,500	30,000	6,000	30,000	-
562.380 Street Maint Materials	20,281	30,000	25,000	30,000	-
TOTAL SUPPLIES EXPENSES	25,083	63,500	34,000	63,500	-
OTHER SERVICES & CHARGES					
562.400 Professional Fees	11,575	7,500	5,000	7,500	-
562.425 Conferences & Training	184	500	300	500	-
562.440 Utilities	73,121	90,000	88,000	90,000	-
562.445 Contract Maintenance	9,193	15,000	21,000	20,000	5,000
562.470 Equipment Rentals	-	500	500	500	-
562.461 Emergency Contingencies	4,910	80,000	2,200	80,000	-
562.480 Contingencies	1,296	500	250	500	-
TOTAL OTHER SERVICES & CHARGES	100,279	194,000	117,250	199,000	5,000
TOTAL 562-STREET MAINTENANCE	<u>296,077</u>	<u>440,050</u>	<u>333,757</u>	<u>457,800</u>	<u>17,750</u>

Public Works - Street Maintenance

Positions	Pay Grade	FY 2015	FY 2016
Equipment Operator(s) III	107	3.0	3.0

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

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		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
ANIMAL CONTROL					
PERSONNEL SERVICES					
564.100 Salaries	89,710	102,000	102,000	110,000	8,000
564.199 Overtime	21,088	21,300	21,300	21,300	-
564.200 F.I.C.A. Taxes	7,485	9,500	9,200	10,100	600
564.210 Group Insurance	22,008	24,000	23,500	23,700	(300)
564.230 Retirement	19,094	22,500	22,500	23,500	1,000
564.240 Workers Comp Insurance	2,840	2,850	3,206	3,350	500
TOTAL PERSONNEL SERVICES	162,225	182,150	181,706	191,950	9,800
SUPPLIES EXPENSES					
564.300 Uniform Rentals	2,477	3,200	2,000	3,200	-
564.310 Office Supplies	927	750	800	1,000	250
564.330 Animal Control Supplies	11,831	15,000	13,000	15,000	-
564.350 Safety Supplies	479	500	500	500	-
TOTAL SUPPLIES EXPENSES	15,714	19,450	16,300	19,700	250
OTHER SERVICES & CHARGES					
564.400 Professional Fees	16,296	13,000	14,000	16,400	3,400
564.402 Certifications & Testing	10	360	50	360	-
564.405 Minor Tools & Equipment	3,605	2,500	2,500	2,500	-
564.425 Conferences & Training	1,212	1,400	1,000	2,400	1,000
564.445 Contract Maintenance	1,492	5,000	1,500	5,000	-
564.480 Contingencies	-	300	-	300	-
564.485 Dues & Publications	-	200	-	200	-
TOTAL OTHER SERVICES & CHARGES	22,615	22,760	19,050	27,160	4,400
CAPITAL OUTLAY					
564.530 Buildings	12,299	12,600	4,500	30,000	17,400
564.570 Equipment	-	5,100	4,900	5,100	-
TOTAL CAPITAL OUTLAY	12,299	17,700	9,400	35,100	17,400
TOTAL 564-ANIMAL CONTROL	<u>212,853</u>	<u>242,060</u>	<u>226,456</u>	<u>273,910</u>	<u>31,850</u>

Animal Control

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2015</u>	<u>FY 2016</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
2015/16 Approved Budget**

	<u>Audited 2013/14 Actual</u>	<u>Current FY 2014/15</u>		<u>Approved Budget FY 2015/16</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
PARKS MAINTENANCE					
PERSONNEL SERVICES					
565.100 Salaries	176,379	207,000	202,000	222,600	15,600
565.199 Overtime	4,333	8,000	5,000	8,000	-
565.200 F.I.C.A. Taxes	12,484	16,600	15,900	17,600	1,000
565.210 Group Insurance	40,226	43,000	40,500	42,500	(500)
565.230 Retirement	31,304	39,000	38,400	41,100	2,100
565.240 Workers Comp Insurance	5,784	5,500	6,187	7,500	2,000
TOTAL PERSONNEL SERVICES	270,510	319,100	307,987	339,300	20,200
SUPPLIES EXPENSES					
565.300 Uniform Rental	2,928	5,400	4,500	5,400	-
565.330 Minor Tools & Equipment	5,292	8,000	8,000	8,000	-
565.331 Park Maintenance Supplies	13,801	20,000	18,000	20,000	-
565.350 Safety Supplies	347	1,000	500	1,000	-
565.357 Construction & Maint Supplies	38,987	32,000	46,000	40,000	8,000
TOTAL SUPPLIES EXPENSES	61,355	66,400	77,000	74,400	8,000
OTHER SERVICES & CHARGES					
565.400 Professional Fees	2,405	3,000	1,000	3,000	-
565.425 Conferences & Training	2,067	1,500	1,500	3,500	2,000
565.440 Utilities	17,144	17,000	22,000	24,000	7,000
565.441 Turf Maintenance	11,301	16,000	16,000	32,000	16,000
565.445 Contract Maintenance	32,324	35,700	32,000	56,000	20,300
TOTAL OTHER SERVICES & CHARGES	65,241	73,200	72,500	118,500	45,300
CAPITAL OUTLAY					
565.530 Buildings & Structures	27,000	8,000	8,000	-	(8,000)
565.588 Park Maintenance Equipment	-	-	-	5,000	5,000
TOTAL CAPITAL OUTLAY	27,000	8,000	8,000	5,000	(3,000)
TOTAL 565-PARKS MAINTENANCE	<u>424,106</u>	<u>466,700</u>	<u>465,487</u>	<u>537,200</u>	<u>70,500</u>

Public Works - Park Maintenance

Positions	Pay Grade	FY 2015	FY 2016
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
2015/16 Approved Budget**

	<u>Audited 2013/14 Actual</u>	<u>Current FY 2014/15</u>		<u>Approved Budget FY 2015/16</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
LEISURE SERVICES					
PERSONNEL SERVICES					
566.100 Salaries	51,804	52,100	52,100	55,000	2,900
566.110 Salaries - Rental Lifeguards	28,304	30,000	30,000	31,500	1,500
566.199 Overtime	2,540	3,000	2,500	3,000	-
566.200 F.I.C.A. Taxes	5,724	6,600	6,600	6,900	300
566.210 Group Insurance	7,992	8,200	7,950	8,200	-
566.230 Retirement	9,313	9,600	9,600	9,800	200
566.240 Workers Comp Insurance	1,841	1,800	2,025	2,250	450
TOTAL PERSONNEL SERVICES	107,518	111,300	110,775	116,650	5,350
SUPPLIES EXPENSES					
566.300 Uniform Rentals	1,424	2,300	1,500	2,300	-
566.310 Office Supplies	796	800	800	800	-
566.330 Minor Tools & Equipment	2,218	2,500	2,100	2,500	-
566.332 Pool Maint Sup & Chemical	9,597	16,000	12,000	16,000	-
566.339 Safety Supplies	123	500	200	500	-
566.357 Construction & Maint Supplies	6,320	8,000	5,000	8,000	-
TOTAL SUPPLIES EXPENSES	20,478	30,100	21,600	30,100	-
OTHER SERVICES & CHARGES					
566.400 Professional Fees	-	-	-	15,000	15,000
566.425 Conferences & Training	480	1,000	500	1,500	500
566.430 Advertising	1,820	2,500	1,500	2,300	(200)
566.440 Utilities	8,208	10,000	10,000	10,000	-
566.451 Recycling Projects	4,627	12,000	5,000	12,000	-
566.480 Contingencies	136	500	300	500	-
566.485 Dues & Publications	-	300	-	300	-
566.650 Recreational Event Exp	32,900	36,200	30,000	41,300	5,100
566.655 Fund Raising Expense	-	8,000	-	8,000	-
TOTAL OTHER SERVICES & CHARGES	48,171	70,500	47,300	90,900	20,400
CAPITAL OUTLAY					
566.530 Building	-	-	-	75,000	75,000
566.588 Pool Rehab	17,980	-	-	10,000	10,000
TOTAL CAPITAL OUTLAY	17,980	-	-	85,000	85,000
TOTAL 566-LEISURE SERVICES	<u>194,147</u>	<u>211,900</u>	<u>179,675</u>	<u>322,650</u>	<u>110,750</u>

Public Works - Leisure Services

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>
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
2015/16 Approved Budget**

	<u>Audited 2013/14 Actual</u>	<u>Current FY 2014/15</u>		<u>Approved Budget FY 2015/16</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
PLANNING & ZONING					
PERSONNEL SERVICES					
680.100 Salaries	75,961	85,400	63,200	69,500	(15,900)
680.199 Overtime	-	300	300	300	-
680.200 F.I.C.A. Taxes	5,685	6,600	5,000	5,500	(1,100)
680.210 Group Insurance	6,506	6,500	6,500	6,700	200
680.230 Retirement	13,634	15,500	11,500	12,500	(3,000)
680.240 Workers Comp Insurance	210	220	248	250	30
TOTAL PERSONNEL SERVICES	101,996	114,520	86,748	94,750	(19,770)
SUPPLIES EXPENSES					
680.301 Uniform Purchases	297	500	500	500	-
680.310 Office Supplies	24	700	700	700	-
680.330 Minor Tools & Equipment	-	800	100	800	-
680.393 Maps	-	1,500	1,500	1,500	-
TOTAL SUPPLIES EXPENSES	321	3,500	2,800	3,500	-
OTHER SERVICES & CHARGES					
680.400 Professional Fees	6,210	15,000	2,500	15,000	-
680.425 Conferences & Training	8,455	8,000	11,600	10,010	2,010
680.480 Contingencies	-	200	-	500	300
680.485 Dues & Publications	1,129	1,500	1,200	1,500	-
TOTAL OTHER SERVICES & CHARGES	15,794	24,700	15,300	27,010	2,310
TOTAL 680-PLANNING & ZONING DEP	<u>118,111</u>	<u>142,720</u>	<u>104,848</u>	<u>125,260</u>	<u>(17,460)</u>

Planning & Zoning

Positions	Pay Grade	FY 2015	FY 2016
Assistant City Manager	V	0.80	0.70

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
2015/16 Approved Budget**

	<u>Audited 2013/14 Actual</u>	<u>Current FY 2014/15</u>		<u>Approved Budget FY 2015/16</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
DEVELOPMENT SERVICES					
PERSONNEL SERVICES					
682.100 Salaries	154,741	161,000	158,000	173,300	12,300
682.199 Overtime	289	1,500	200	1,500	-
682.200 F.I.C.A. Taxes	11,303	12,500	12,100	13,750	1,250
682.210 Group Insurance	22,092	22,500	22,000	29,800	7,300
682.230 Retirement	27,130	29,500	28,600	31,200	1,700
682.240 Workers Comp Insurance	736	720	720	850	130
TOTAL PERSONNEL SERVICES	<u>216,291</u>	<u>227,720</u>	<u>221,620</u>	<u>250,400</u>	<u>22,680</u>
SUPPLIES EXPENSES					
682.300 Uniform Cleaning Allowance	2,177	2,400	1,900	2,400	-
682.301 Uniform Purchases	1,822	1,880	1,800	1,880	-
682.310 Office Supplies	4,725	4,700	4,500	5,450	750
682.330 Minor Tools and Equipment	602	700	700	700	-
682.393 Maps	-	830	800	750	(80)
TOTAL SUPPLIES EXPENSES	<u>9,326</u>	<u>10,510</u>	<u>9,700</u>	<u>11,180</u>	<u>670</u>
OTHER SERVICES & CHARGES					
682.400 Professional Fees	42,029	84,700	74,000	72,845	(11,855)
682.415 Telephone	905	1,100	1,100	1,300	200
682.416 Air Time - Moblie Wireless	1,000	1,300	1,000	1,300	-
682.425 Conferences & Training	6,541	7,650	4,000	8,445	795
682.445 Contract Maintenance	2,586	3,000	3,000	3,000	-
682.480 Contingencies	-	500	-	1,500	1,000
682.485 Dues & Publications	2,232	3,700	3,000	3,700	-
TOTAL OTHER SERVICES & CHARGES	<u>55,293</u>	<u>101,950</u>	<u>86,100</u>	<u>92,090</u>	<u>(9,860)</u>
CAPITAL OUTLAY					
682.530 Building	7,950	-	-	6,000	6,000
682.579 Computer Equipment	6,477	-	-	-	-
682.591 Software	1,665	-	-	-	-
TOTAL CAPITAL OUTLAY	<u>16,092</u>	<u>-</u>	<u>-</u>	<u>6,000</u>	<u>6,000</u>
TOTAL 682-DEVELOPMENT SERVICES	<u><u>297,002</u></u>	<u><u>340,180</u></u>	<u><u>317,420</u></u>	<u><u>359,670</u></u>	<u><u>19,490</u></u>

Development Services

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>
Building Official	113	1.0	1.0
Code Enforcement	107	1.0	2.0
Administrative Assistant	108	1.0	1.0
Administrative Clerk	104	0.5	0.0
		<u>3.5</u>	<u>4.0</u>

The Development Services Department provides plan reviews, code enforcement, building inspections and permits for the City. Consisting of an Administrative Assistant, two Code Compliance officers, 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 also responsible for all Health and Safety inspections for Live Oak food establishments.

**City of Live Oak
General Fund
2015/16 Approved Budget**

	<u>Audited 2013/14 Actual</u>	<u>Current FY 2014/15</u>		<u>Approved Budget FY 2015/16</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
INFORMATION TECHNOLOGY					
PERSONNEL SERVICES					
685.100 Salaries	126,060	129,250	115,000	87,000	(42,250)
685.199 Overtime	19,399	10,000	9,305	-	(10,000)
685.200 F.I.C.A. Taxes	9,835	10,700	9,300	6,700	(4,000)
685.210 Group Insurance	15,820	16,500	11,000	7,000	(9,500)
685.230 Retirement	25,167	25,300	23,500	15,600	(9,700)
685.240 Workers Comp Insurance	368	370	417	450	80
TOTAL PERSONNEL SERVICES	196,649	192,120	168,522	116,750	(75,370)
SUPPLIES EXPENSES					
685.315 Data Processing Supplies	1,800	5,500	1,800	5,500	-
685.330 Minor Tools & Equipment	597	800	700	800	-
TOTAL SUPPLIES EXPENSES	2,397	6,300	2,500	6,300	-
OTHER SERVICES & CHARGES					
685.400 Professional Fees	57,810	82,500	60,000	80,500	(2,000)
685.415 Internet Access Fees	7,710	27,590	15,000	27,000	(590)
685.425 Conferences & Training	-	6,300	2,500	6,450	150
685.445 Maintenance Contracts	126,651	143,210	135,000	138,000	(5,210)
685.452 Computer Maint & Fees	3,740	7,000	4,000	7,000	-
685.480 Contingencies	2,700	10,000	1,000	10,000	-
685.485 Dues & Publications	100	500	250	500	-
TOTAL OTHER SERVICES & CHARGES	198,711	277,100	217,750	269,450	(7,650)
CAPITAL OUTLAY					
685.579 Computer Equipment	29,919	32,850	32,850	37,650	4,800
685.591 Software	6,027	3,780	3,780	3,780	-
TOTAL CAPITAL OUTLAY	35,946	36,630	36,630	41,430	4,800
TOTAL 685-INFORMATION TECH	<u>433,703</u>	<u>512,150</u>	<u>425,402</u>	<u>433,930</u>	<u>(78,220)</u>

Information Technology (IT)

Positions	Pay Grade	FY 2015	FY 2016
IT Director	III	1.0	1.0
IT Network Administrator	109	1.0	0.0
		<u>2.0</u>	<u>1.0</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
2015/16 Approved Budget**

	Audited 2013/14 Actual	Current FY 2014/15		Approved Budget FY 2015/16	Budget Increase/ (Decrease)
		Amended Budget	Projected End-of-Year		
OTHER FINANCING USES					
TRANSFER OUT					
700.035 Transfer to Asset Replacement Fd	260,748	295,857	295,857	345,289	49,432
700.040 Transfer to Debt Service	81,140	85,240	85,240	84,160	(1,080)
700.046 Transfer to Capital Projects Fund	-	161,000	161,000	221,547	60,547
700.017 Transfer to Emergency Radio Sys	46,676	49,180	49,180	52,925	3,745
700.xxx Transfer to Regional ERT Fund	-	136,500	136,500	6,500	(130,000)
TOTAL TRANSFERS OUT	388,564	727,777	727,777	710,421	(17,356)

**City of Live Oak
General Fund
Capital Requests
2015/2016 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
City Secretary			
10-405.591	Software MYMunicode		\$ 1,780
Finance Department			
10-470.530	Building Redo Lobby Area		12,000
Police Department			
10-530.583	Safety Equipment		
	Body armor	\$ 4,250	
	Rifles, handguns, accessories	7,750	
	Response to resistance training equipment	1,200	
	Secured radio equipment	600	
	Tasers and Accessories	4,760	
	PD staff/prisoners safety equipment	515	
	ERT body Armor	<u>4,300</u>	23,375
Fire Department			
10-540.580	Operating Equipment (2) Mobile Data Terminals (MDTs)		8,670
Public Works			
10-560.579	Computer/Software Equipment (1/3) PubWorks Software		5,200
Animal Control			
10-564.530	Building Improvements		
	Insulation in Kennel Area	25,000	
	Industrial Fans for Kennel Area	5,000	
10-564.570	Operating Equipment 48" Gromming Tub w/ Plastisol coated floor & tie down s	<u>5,100</u>	35,100
Parks Maintenance			
10-565.588	Equipment Brush for Ventrac		5,000

**City of Live Oak
General Fund
Capital Requests
2015/2016 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Leisure Services			
10-566.530	Building		
	Pave Overflow Parking across from Pool	75,000	
10-566.588	Pool Rehab		
	Liner for Baby Pool	<u>10,000</u>	85,000
Development Services			
10-682.530	Building Improvements		
	Replace Flooring in the Permit Tech area		6,000
Information Technology			
10-685.579	Computer Equipment		
	(20) PC Replacement Program	28,000	
	(2) Laptops	2,600	
	(1) SonicWall TZ for PD	2,300	
	(1) Sonic Wall E-mail Appliance	2,500	
	(3) Rack-mounted UPS	2,250	
10-685.591	Software		
	Publisher	300	
	Adobe Acrobat	780	
	Assorted Microsoft	<u>2,700</u>	<u>41,430</u>
	Total General Fund Capital Requests (Funded)		<u>\$ 223,555</u>

**City of Live Oak
General Fund
Reserve Funded Items
2015/2016 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Capital Requests		\$ 223,555	
	Less amount funded through recurring revenue	<u>-</u>	\$ 223,555
Transfer to Asset Replacement (Capital)			-
City Council			
10-401.480	Contingencies		200,000
City Manager			
10-402.480	Contingency		10,000
City Secretary			
10-405.400	Professional Fees - (Contingency)		10,000
Fire Department			
10-540.480	Contingencies		10,000
Police Department			
10-530.480	Contingencies (Coban video equipment failure)		21,600
Dispatch (Communications)			
10-535.480	Contingencies (Radio equipment failure and/or programming)		9,500
Public Works			
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
Street Maintenance			
10-562.461	Emergency Contingencies for major street repairs		80,000
Leisure Services			
10-566.400	Professional Fees		15,000

**City of Live Oak
 General Fund
 Reserve Funded Items
 2015/2016 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Development Services			
10-682.400	Professional Fees		
	Bureau Veritas Building Inspections		20,000
Information Technology			
10-685.480	Contingencies		<u>10,000</u>
	Total Reserve Funded Items		<u>\$ 689,655</u>



**ABATEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2015/2016**

Beginning Fund Balance October 1, 2015:		\$ 15,316			
Estimated Revenues:		7,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Construction Costs	-	-	-	11,000	11,000
Total Expenditures	-	-	-	11,000	11,000
Net Revenues/Expenditures					<u>(4,000)</u>
Ending Fund Balance September 30, 2016:					<u>\$ 11,316</u>

**ABATEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2014/2015
(AS AMENDED)**

Beginning Fund Balance October 1, 2014:		\$ 10,416			
Estimated Revenues:		7,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Construction Costs	-	-	-	11,000	11,000
Total Expenditures	-	-	-	11,000	11,000
Net Revenues/Expenditures					<u>(4,000)</u>
Ending Fund Balance September 30, 2015:					<u>\$ 6,416</u>

**City of Live Oak
Abatement Fund
2015/2016 Approved Budget**

	<u>Audited 2013/14 Actual</u>	<u>Current FY 2014/15</u>		<u>Approved Budget FY 2015/16</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
SERVICE USE FEES					
344.500 Weed Cleaning & Removal	11,276	7,000	12,000	7,000	-
TOTAL GRANTS & INTER-GOVT.	11,276	7,000	12,000	7,000	-
TOTAL REVENUES	<u>11,276</u>	<u>7,000</u>	<u>12,000</u>	<u>7,000</u>	<u>-</u>
EXPENDITURES					
OTHER SERVICES & CHARGES					
400.400 Professional Fees	1,007	1,000	1,100	1,000	-
560.445 Contractual Maintenance	8,680	10,000	6,000	10,000	-
TOTAL CONSTRUCTION	9,687	11,000	7,100	11,000	-
TOTAL EXPENDITURES	<u>9,687</u>	<u>11,000</u>	<u>7,100</u>	<u>11,000</u>	<u>-</u>

**ASSET REPLACEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2015/2016**

Beginning Fund Balance October 1, 2015:	\$ 1,959,916				
Estimated Revenues:	495,894				
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Capital Outlay	-	-	-	573,160	573,160
Total Expenditures	-	-	-	573,160	573,160
Net Revenues/Expenditures					<u>(77,266)</u>
Ending Fund Balance September 30, 2016:					<u>\$ 1,882,650</u>

**ASSET REPLACEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2014/2015
(AS AMENDED)**

Beginning Fund Balance October 1, 2014:	\$ 1,846,355				
Estimated Revenues:	435,504				
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Capital Outlay	-	-	-	326,465	326,465
Total Expenditures	-	-	-	326,465	326,465
Net Revenues/Expenditures					<u>109,039</u>
Ending Fund Balance September 30, 2015:					<u>\$ 1,955,394</u>

City of Live Oak
Asset Replacement Fund
2015/2016 Approved Budget

	<u>Audited</u> 2013/14 Actual	<u>Current FY 2014/15</u>		<u>Approved</u> Budget FY 2015/16	<u>Budget</u> Increase/ (Decrease)
		<u>Amended</u> Budget	<u>Projected</u> End-of-Year		
REVENUES					
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	1,222	1,500	1,500	1,500	-
364.000 Sale of Fixed Assets	<u>17,308</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL INTEREST & MISCELLANEOUS	18,530	1,500	1,500	1,500	-
OTHER FINANCING SOURCES					
390.100 Transfers From General Fund	260,748	295,857	295,857	345,289	49,432
390.xxx Transfer From Storm Water	51,770	51,519	51,519	62,477	10,958
390.500 Transfers From EDC	<u>77,340</u>	<u>86,628</u>	<u>86,628</u>	<u>86,628</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES	389,858	434,004	434,004	494,394	60,390
TOTAL REVENUES	<u>408,388</u>	<u>435,504</u>	<u>435,504</u>	<u>495,894</u>	<u>60,390</u>

City of Live Oak
Asset Replacement Fund
2015/2016 Approved Budget

	<u>Audited 2013/14 Actual</u>	<u>Current FY 2014/15</u>		<u>Approved Budget FY 2015/16</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
EXPENDITURES					
POLICE DEPARTMENT					
CAPITAL OUTLAY					
530.586 Vehicles	75,000	182,000	182,000	226,000	44,000
530.597 Vehicle Equipment	29,316	111,965	111,965	144,160	32,195
TOTAL CAPITAL OUTLAY	104,316	293,965	293,965	370,160	76,195
TOTAL 530-POLICE DEPARTMENT	104,316	293,965	293,965	370,160	76,195
PUBLIC WORKS					
CAPITAL OUTLAY					
560.580 Operating Equipment	-	-	-	17,000	17,000
TOTAL CAPITAL OUTLAY	-	-	-	17,000	17,000
TOTAL 560-PUBLIC WORKS	-	-	-	17,000	17,000
PARKS MAINTENANCE					
CAPITAL OUTLAY					
565.580 Operating Equipment	14,002	15,500	14,059	17,000	1,500
565.586 Vehicles	-	-	-	35,000	35,000
TOTAL CAPITAL OUTLAY	14,002	15,500	14,059	52,000	36,500
TOTAL 565-PARKS MAINTENANCE	14,002	15,500	14,059	52,000	36,500

City of Live Oak
Asset Replacement Fund
2015/2016 Approved Budget

	<u>Audited 2013/14 Actual</u>	<u>Current FY 2014/15</u>		<u>Approved Budget FY 2015/16</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
STORM WATER					
CAPITAL OUTLAY					
567.586 Vehicles	14,002	-	-	-	-
567.580 Operating Equipment	28,482	17,000	13,919	17,000	-
TOTAL CAPITAL OUTLAY	42,484	17,000	13,919	17,000	-
TOTAL 567-STORM WATER	42,484	17,000	13,919	17,000	-
FIRE DEPARTMENT					
CAPITAL OUTLAY					
540.586 Vehicles	-	-	-	117,000	117,000
TOTAL CAPITAL OUTLAY	-	-	-	117,000	117,000
TOTAL 540-FIRE DEPARTMENT	-	-	-	117,000	117,000
ECONOMIC DEVELOPMENT CORPORATION					
CAPITAL OUTLAY					
400.586 Vehicles	26,330	-	-	-	-
TOTAL CAPITAL OUTLAY	26,330	-	-	-	-
TOTAL 400-ECONOMIC DEV. CORP.	26,330	-	-	-	-
TOTAL EXPENDITURES	187,132	326,465	321,943	573,160	246,695



**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 Vc	3/1/1999	\$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
2004 John Deere 328 Skid Steer	11/18/2004	\$52,912	7	\$52,912	\$52,912	\$0	\$0	Streets
2002 Volvo 3000 Van BSA VEGG52B8D5738	11/12/2004	\$7,200	10	\$7,200	\$7,115	\$85	\$0	PW
2004 Volvo 3000 Van BSA VEGG52B8D57314	11/12/2004	\$7,200	10	\$7,200	\$7,115	\$85	\$0	Parks
2005 Ford F550 Cab/Small Dump Truck	12/7/2004	\$39,093	10	\$39,093	\$38,361	\$732	\$0	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
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	\$56,970	\$47,475	\$9,495	\$9,495	Parks
Vehicle Equipment	N/A	\$31,132	5	\$31,132	\$31,132	\$0	\$0	Police
Computer Equipment	N/A	\$6,380	3	\$6,380	\$6,380	\$0	\$0	IT
2009 Toyota Camry	1/31/2009	\$24,795	5	\$23,142	\$19,836	\$3,306	\$1,653	Police
2009 Toyota Camry	1/31/2009	\$24,795	5	\$23,142	\$19,836	\$3,306	\$1,653	Police
2009 Chevrolet Silverado P/U	3/1/2009	\$24,575	5	\$20,069	\$17,202	\$2,867	\$4,506	PW
2010 Ford F450 with Box	4/9/2010	\$99,840	10	\$59,904	\$49,920	\$9,984	\$39,936	Fire
2008 Kawasaki ATV 650	12/10/2009	\$5,997	5	\$5,997	\$5,997	\$0	\$0	Police
2008 Kawasaki ATV 650	12/10/2009	\$5,997	5	\$5,997	\$5,997	\$0	\$0	Police
Honda ST1300PA9 MotorCycle	8/6/2010	\$14,788	3	\$14,788	\$14,788	\$0	\$0	Police
2011 Dodge Dakota ExCab P/U	12/20/2010	\$18,996	5	\$18,996	\$15,196	\$3,800	\$0	Dev Svcs
2011 Dodge Dakota ExCab P/U	12/20/2010	\$18,996	5	\$18,996	\$15,196	\$3,800	\$0	Dev Svcs
2011 Ford F250 CrewCab Truck	2/4/2011	\$23,672	5	\$23,672	\$18,936	\$4,736	\$0	Streets
2011 Ford F250 Truck	2/4/2011	\$21,671	5	\$21,671	\$17,336	\$4,335	\$0	Parks
2011 Ford F250 Truck	2/4/2011	\$22,316	5	\$22,316	\$17,852	\$4,464	\$0	Streets
2011 Ford Crown Vc	4/29/2011	\$30,052	3	\$30,052	\$30,052	\$0	\$0	Police
2011 Ford Crown Vc	4/29/2011	\$30,052	3	\$30,052	\$30,052	\$0	\$0	Police
2011 Ford Crown Vc	4/29/2011	\$30,052	3	\$30,052	\$30,052	\$0	\$0	Police
2011 Ford Crown Vc - Unmarked	4/29/2011	\$27,581	3	\$27,581	\$27,581	\$0	\$0	Police
2011 Ford Crown Vc	8/16/2011	\$31,573	3	\$31,573	\$31,573	\$0	\$0	Police
Virtual Server Project	N/A	\$122,280	5	\$97,824	\$73,368	\$24,456	\$24,456	IT
2012 Ambulance	9/30/2012	\$146,675	10	\$58,672	\$44,004	\$14,668	\$88,004	Fire
2012 John Deere Tractor	4/18/2012	\$30,720	10	\$12,288	\$9,216	\$3,072	\$18,432	Parks
2012 Crack Sealer	9/30/2012	\$52,461	10	\$20,984	\$15,738	\$5,246	\$31,477	Streets
2012 Chevy Tahoe	9/30/2012	\$43,342	4	\$32,508	\$21,672	\$10,836	\$10,835	Police

**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
2012 Chevy Tahoe	9/30/2012	\$43,342	4	\$32,508	\$21,672	\$10,836	\$10,835	Police
2012 Chevy Tahoe	9/30/2012	\$46,557	4	\$34,917	\$23,278	\$11,639	\$11,640	Police
2012 Jacobsen 9016 Rotary Mower	10/31/2012	\$78,991	7	\$33,852	\$22,568	\$11,284	\$45,139	Parks
2013 Kawasaki 4010 Mule w/ Top	4/18/2013	\$11,440	10	\$3,432	\$2,288	\$1,144	\$8,008	Streets
Exmark Mower	5/6/2013	\$14,093	5	\$8,457	\$5,638	\$2,819	\$5,636	Parks
Exmark Mower	5/6/2013	\$14,093	5	\$8,457	\$5,638	\$2,819	\$5,636	Parks
2013 Ford Explore	6/24/2013	\$24,398	5	\$14,640	\$9,760	\$4,880	\$9,758	Admin
2013 Chevy Tahoe	9/30/2013	\$45,400	5	\$20,430	\$11,350	\$9,080	\$24,970	Police
2013 Chevy Tahoe	9/30/2013	\$45,400	5	\$20,430	\$11,350	\$9,080	\$24,970	Police
2013 Chevy Tahoe	9/30/2013	\$45,400	5	\$20,430	\$11,350	\$9,080	\$24,970	Police
2014 Exmark Lazer Mower	4/3/2014	\$14,002	5	\$5,600	\$2,800	\$2,800	\$8,402	Parks
2014 Toyota Tundra 4 Dr Pickup	12/1/2013	\$32,105	5	\$14,447	\$8,026	\$6,421	\$17,658	Police
2013 Chevy Tahoe	12/1/2013	\$30,885	5	\$13,898	\$7,721	\$6,177	\$16,987	Police
2014 Motorcycle	9/30/2013	\$28,386	5	\$12,773	\$7,096	\$5,677	\$15,612	Police
2013 Kawasaki 4010 Mule	1/7/2015	\$14,059	10	\$1,406	\$0	\$1,406	\$12,653	Parks
2015 Chevrolet Silverado (Split with Utilities)	5/22/2015	\$14,488	5	\$2,898	\$0	\$2,898	\$11,590	PW/Utilities
2015 Chevy Tahoe w/ Equipment (on order)	9/30/2015	\$60,354	5	\$12,071	\$0	\$12,071	\$48,283	Police
2015 Chevy Tahoe w/ Equipment (on order)	9/30/2015	\$60,354	5	\$12,071	\$0	\$12,071	\$48,283	Police
2015 Chevy Tahoe w/ Equipment (on order)	9/30/2015	\$60,374	5	\$12,075	\$0	\$12,075	\$48,299	Police
2015 Chevy Tahoe w/ Equipment (on order)	9/30/2015	\$60,354	5	\$12,071	\$0	\$12,071	\$48,283	Police
2015 Chevy Silverado w/ Equipment (on order)	9/30/2015	\$29,345	5	\$5,869	\$0	\$5,869	\$23,476	Police
2015 CID Vehicle (pending)	9/30/2015	\$23,205	5	\$4,641	\$0	\$4,641	\$18,564	Police
Defibrillator/Monitor	4/7/2015	\$37,577	5	\$7,515	\$0	\$7,515	\$30,062	Fire
Thermo Imaging Camera	6/11/2015	\$13,037	5	\$2,607	\$0	\$2,607	\$10,430	Fire

Transfer to Asset Replacement Fund	\$2,124,098	\$1,363,509	\$1,087,278	\$276,231	\$760,589
25% Surcharge				\$345,289	

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

Description	Engl	Purch Date	Cost	Yrs Life	Accum Depreciation	Prior Depreciation	Current Depreciation	Balance	Dept
1998 Pierce Fire Truck	Eng1	5/1/1998	\$269,763	20	\$243,904	\$230,416	\$13,488	\$25,859	Fire
1999 Suburban (Inspections)	Inspl	9/1/1998	\$28,501	5	\$28,501	\$28,501	\$0	\$0	Fire
1999 Suburban (Command Post)	Chief1	5/1/2001	\$33,844	5	\$33,844	\$33,844	\$0	\$0	Fire
2002 Kyarm Ladder Truck	L3	10/18/2002	\$744,370	20	\$482,095	\$444,876	\$37,219	\$262,276	Fire
2003 Sabre Pumper	Eng2	3/17/2003	\$266,593	20	\$178,612	\$165,282	\$13,330	\$87,981	Fire
2014 Ford Explorer	EDC1	8/1/2014	\$26,330	5	\$10,532	\$5,266	\$5,266	\$15,798	EDC
Transfer to Asset Replacement Fund			\$1,358,401		\$966,487	\$897,185	\$69,302	\$391,914	
25% Surcharge								\$86,628	

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

Description	SW	Purch Date	Cost	Yrs Life	Accum Depreciation	Prior Depreciation	Current Depreciation	Balance	Dept
2002 Howard 30-60 Rotary Tiller	SWM8A1	5/1/2002	\$5,318	5	\$5,318	\$5,318	\$0	\$0	Storm Water
2004 Vermeer BC1800 XL Brush Chipper	SWM74	11/9/2004	\$35,299	10	\$35,299	\$34,912	\$387	\$0	Storm Water
2004 Mule 3000 Vm Jk-177138537413	SWM18	11/12/2004	\$7,200	10	\$7,200	\$7,115	\$85	\$0	Storm Water
2008 Exmark Mower	SW22	9/11/2008	\$11,119	5	\$11,119	\$11,119	\$0	\$0	Storm Water
2011 Vermeer 400TX Mini Skid Steer	SW21	1/21/2011	\$16,596	7	\$11,855	\$9,484	\$2,371	\$4,741	Storm Water
2011 Ford F250 Truck	SW2	2/4/2011	\$21,606	5	\$21,606	\$17,284	\$4,322	\$0	Storm Water
Street Sweeper	SW16	5/15/2012	\$219,947	10	\$87,980	\$65,985	\$21,995	\$131,967	Storm Water
2014 Exmark Lazer Mower	SW23	4/3/2014	\$14,002	5	\$5,600	\$2,800	\$2,800	\$8,402	Storm Water
2015 Chevy Pickup	SW1	9/30/2014	\$27,389	5	\$10,956	\$5,478	\$5,478	\$16,433	Storm Water
2015 Exmark Zero-Turn Mower	SW29	3/20/2015	\$13,919	5	\$2,784	\$0	\$2,784	\$11,135	Storm Water
2015 Ventrac Mower and Attachments	SW4	1/13/2015	\$31,919	7	\$4,560	\$0	\$4,560	\$27,359	Storm Water
2015 Tractor with Mower		9/30/2015	\$52,000	10	\$5,200	\$0	\$5,200	\$46,800	Storm Water
Transfer to Asset Replacement Fund			\$456,314		\$209,477	\$159,495	\$49,982	\$246,837	
25% Surcharge								\$62,477	

**City of Live Oak
 Asset Replacement Fund
 Capital Requests
 2015/2016 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Police Department			
35-530.586	Vehicles		
	(1) Unmarked Police Vehicles	\$ 31,000	
	(5) Marked vehicles	165,000	
35-530.597	Vehicle Equipment	<u>144,160</u>	\$ 340,160
Public Works			
35-560.580	Operating Equipment		
	Mule ATV - to replace PK26		17,000
Parks Maintenance			
35-565.580	Operating Equipment		
	Mule ATV - to replace PK55	17,000	
35-565.586	Vehicles		
	3/4 ton Pickup - to replace PK7	<u>35,000</u>	52,000
Stormwater Department			
35-567.580	Operating Equipment		
	Mule ATV - to replace SWM18		17,000
Fire Department			
35-540.586	Vehicles		
	Tahoe/SUV and equipment - to replace Chief1	44,000	
	3/4 ton Pickup and equipment - to replace Insp1	40,000	
	Mid-size Pickup and equipment - to replace Insp2	<u>33,000</u>	<u>117,000</u>
	Total Asset Replacement Fund Requests		<u>\$ 543,160</u>



**DEBT SERVICE FUND
APPROVED BUDGET
FISCAL YEAR 2015/2016**

Beginning Fund Balance October 1, 2015:		\$ 270,590			
Estimated Revenues:		2,534,832			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Debt Service	-	-	2,534,832	-	2,534,832
Total Expenditures	-	-	2,534,832	-	2,534,832
Net Revenues/Expenditures					-
Ending Fund Balance September 30, 2016:					\$ <u>270,590</u>

**DEBT SERVICE FUND
APPROVED BUDGET
FISCAL YEAR 2014/2015
(AS AMENDED)**

Beginning Fund Balance October 1, 2014:		\$ 279,438			
Estimated Revenues:		2,536,457			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Debt Service	-	-	2,536,457	-	2,536,457
Total Expenditures	-	-	2,536,457	-	2,536,457
Net Revenues/Expenditures					-
Ending Fund Balance September 30, 2015:					\$ <u>279,438</u>

City of Live Oak
Debt Service Fund
2015/2016 Approved Budget

	<u>Audited</u> 2013/14 Actual	<u>Current FY 2014/15</u>		<u>Approved</u> Budget FY 2015/16	<u>Budget</u> Increase/ (Decrease)
		<u>Amended</u> Budget	<u>Projected</u> End-of-Year		
REVENUES					
TAXES - AD VALORM					
310.110 Current AdValorem Tax Rev	776,107	1,414,303	1,405,455	1,414,400	97
TOTAL TAXES - AD VALORM	776,107	1,414,303	1,405,455	1,414,400	97
INTEREST & MISCELLANEOUS					
360.000 Interest Income	88	300	120	300	-
TOTAL INTEREST & MISCELLANEOUS	88	300	120	300	-
OTHER FINANCING SOURCES					
380.100 Other Sources	10,300,469	-	-	-	-
390.100 Transfers from General Fund	81,140	85,240	85,240	84,160	(1,080)
390.500 Transfers from EDC	761,918	865,557	865,557	865,622	65
390.600 Transfers from Util Op Fd	197,431	171,057	171,057	170,350	(707)
TOTAL OTHER FINANCING SOURCES	11,340,958	1,121,854	1,121,854	1,120,132	(1,722)
TOTAL REVENUES	12,117,153	2,536,457	2,527,429	2,534,832	(1,625)
EXPENDITURES					
DEBT SERVICE					
690.690 Paying Agents Fees	1,500	3,000	2,820	3,000	-
690.900 Cost of Issuance	136,014	-	-	-	-
690.901 Payment of Escrow Agent	10,164,455	-	-	-	-
690.926 Principal - 2004 GO's	565,000	-	-	-	-
690.927 Interest - 2004 GO's	410,450	-	-	-	-
690.928 Principal - 2005 CO's	235,000	245,000	245,000	255,000	10,000
690.929 Interest - 2005 CO's	158,812	33,175	33,175	22,763	(10,412)
690.930 P&I - Water Rights	-	123,495	123,495	126,875	3,380
690.931 P&I - Emergency Radio System	81,137	85,240	85,240	84,160	(1,080)
690.932 Principal - 2010 Refunding	280,000	290,000	290,000	300,000	10,000
690.933 Interest - 2010 Refunding	88,090	79,521	79,521	70,634	(8,887)
690.xxx Principal - 2014 GO & Refunding	-	935,000	935,000	990,000	55,000
690.xxx Interest - 2014 GO & Refunding	-	742,026	742,026	682,400	(59,626)
TOTAL DEBT SERVICE	12,120,458	2,536,457	2,536,277	2,534,832	(1,625)
TOTAL 690-DEBT SERVICE	12,120,458	2,536,457	2,536,277	2,534,832	(1,625)
TOTAL EXPENDITURES	12,120,458	2,536,457	2,536,277	2,534,832	(1,625)

**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>
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>\$ 3,238,890</u>	<u>\$ 3,238,885</u>	<u>\$ 21,770,000</u>	<u>\$ 28,247,776</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>
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>
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	-	-	-	-
TOTAL	<u>\$ 17,344</u>	<u>\$ 17,344</u>	<u>\$ 520,000</u>	<u>\$ 554,688</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>
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>\$ 145,944</u>	<u>\$ 145,939</u>	<u>\$ 2,305,000</u>	<u>\$ 2,596,883</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>
2015-16	\$ 3,018	\$ 3,018	\$ 205,000	\$ 211,035
2016-17	1,480	1,480	80,000	82,960
2017-18	<u>780</u>	<u>780</u>	<u>80,000</u>	<u>81,560</u>
TOTAL	<u>\$ 5,278</u>	<u>\$ 5,278</u>	<u>\$ 365,000</u>	<u>\$ 375,555</u>

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

<u>Fiscal Year</u>	<u>EDC</u>	<u>General Fund</u>	<u>Total</u>
2015-16	\$ 126,875	\$ 84,160	\$ 211,035
2016-17	-	82,960	82,960
2017-18	<u>-</u>	<u>81,560</u>	<u>81,560</u>
TOTAL	<u>\$ 126,875</u>	<u>\$ 248,680</u>	<u>\$ 375,555</u>

CITY OF LIVE OAK, TEXAS
GENERAL OBLIGATION AND REFUNDING BONDS, SERIES 2014
ORIGINAL ISSUE \$ 19,515,000
DATED JULY 15, 2015 (2.8841%)

<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>
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>\$ 3,070,325</u>	<u>\$ 3,070,325</u>	<u>\$ 18,580,000</u>	<u>\$ 24,720,650</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:

Fiscal Year	Property Tax	Utility Fund	EDC	Total
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
TOTAL	\$ 20,083,561	\$ 1,538,139	\$ 3,098,950	\$ 24,720,650



**FORFEITURE FUND
APPROVED BUDGET
FISCAL YEAR 2015/2016**

Beginning Fund Balance October 1, 2015:		\$ 25,208			
Estimated Revenues:		15,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Police Department	-	-	-	25,000	25,000
Total Expenditures	-	-	-	25,000	25,000
Net Revenues/Expenditures					<u>(10,000)</u>
Ending Fund Balance September 30, 2016:					<u>\$ 15,208</u>

**FORFEITURE FUND
APPROVED BUDGET
FISCAL YEAR 2014/2015
(AS AMENDED)**

Beginning Fund Balance October 1, 2014:		\$ 22,663			
Estimated Revenues:		15,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
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>\$ 12,663</u>

**City of Live Oak
Forfeiture Fund
2015/2016 Approved Budget**

	<u>Audited 2013/14 Actual</u>	<u>Current FY 2014/15</u>		<u>Approved Budget FY 2015/16</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
FINES & FORFEITURES					
352.000 Forfeitures - Federal	-	10,000	6,700	10,000	-
352.100 Forfeitures - State	<u>3,310</u>	<u>5,000</u>	<u>3,300</u>	<u>5,000</u>	<u>-</u>
TOTAL FINES & FORFEITURES	3,310	15,000	10,000	15,000	-
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue - Federal	17	-	25	-	-
360.100 Interest Revenue - State	<u>3</u>	<u>-</u>	<u>10</u>	<u>-</u>	<u>-</u>
TOTAL INTEREST & MISCELLANEOUS	20	-	35	-	-
TOTAL REVENUES	<u>3,330</u>	<u>15,000</u>	<u>10,035</u>	<u>15,000</u>	<u>-</u>

**City of Live Oak
Forfeiture Fund
2015/2016 Approved Budget**

	<u>Audited 2013/14 Actual</u>	<u>Current FY 2014/15</u>		<u>Approved Budget FY 2015/16</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
EXPENDITURES					
FEDERAL FORFEITURES					
SUPPLIES EXPENSES					
531.330 Minor Tools & Equipment	8,223	-	-	-	-
TOTAL SUPPLIES	8,223	-	-	-	-
CAPITAL OUTLAY					
531.595 Other Capital	-	25,000	7,490	25,000	-
TOTAL CAPITAL OUTLAY	-	25,000	7,490	25,000	-
TOTAL 531-FEDERAL FORFEITURES	<u>8,223</u>	<u>25,000</u>	<u>7,490</u>	<u>25,000</u>	<u>-</u>
STATE FORFEITURES					
CAPITAL OUTLAY					
532.583 Safety Equipment	-	-	-	-	-
532.587 Vehicle Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL 532-STATE FORFEITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>8,223</u>	<u>25,000</u>	<u>7,490</u>	<u>25,000</u>	<u>-</u>

**City of Live Oak
Forfeiture Fund
Capital Requests
2015/2016 Approved Budget**

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

**FEDERAL/STATE GRANTS FUND
APPROVED BUDGET
FISCAL YEAR 2015/2016**

Beginning Fund Balance October 1, 2015:		\$ -			
Estimated Revenues:		-			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Construction Costs	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Net Revenues/Expenditures					-
Ending Fund Balance September 30, 2016:					\$ -

**FEDERAL/STATE GRANTS FUND
APPROVED BUDGET
FISCAL YEAR 2014/2015
(AS AMENDED)**

Beginning Fund Balance October 1, 2014:		\$ -			
Estimated Revenues:		1,096,435			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Construction Costs	-	-	-	1,096,435	1,096,435
Total Expenditures	-	-	-	1,096,435	1,096,435
Net Revenues/Expenditures					-
Ending Fund Balance September 30, 2015:					\$ -

**City of Live Oak
Federal/State Grant Fund
2015/2016 Approved Budget**

	<u>Audited 2013/14 Actual</u>	<u>Current FY 2014/15</u>		<u>Approved Budget FY 2015/16</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
GRANTS & INTER-GOVT ALLOCATION					
330.221 State Homeland Security	-	45,000	45,000	-	(45,000)
330.230 Bexar CDBG Grant Money	15,635	-	-	-	-
TOTAL GRANTS & INTER-GOVT.	15,635	45,000	45,000	-	(45,000)
INTER-FUND REVENUES					
383.100 Grant Match	-	1,051,435	-	-	(1,051,435)
TOTAL INTER-FUND REVENUES	-	1,051,435	-	-	(1,051,435)
TOTAL REVENUES	<u>15,635</u>	<u>1,096,435</u>	<u>45,000</u>	<u>-</u>	<u>(1,096,435)</u>
EXPENDITURES					
CAPITAL OUTLAY					
530.595 Other Capital	-	45,000	45,000	-	(45,000)
TOTAL CAPITAL EXPENDITURES	-	45,000	45,000	-	(45,000)
CONSTRUCTION EXPENSE					
OTHER SERVICES & CHARGES					
691.400 Professional Fees	-	-	-	-	-
691.500 CDBG Construction Costs- ADA	15,635	1,051,435	-	-	(1,051,435)
TOTAL CONSTRUCTION	15,635	1,051,435	-	-	(1,051,435)
TOTAL EXPENDITURES	<u>15,635</u>	<u>1,096,435</u>	<u>45,000</u>	<u>-</u>	<u>(1,096,435)</u>

**CHILD SAFETY FUND
APPROVED BUDGET
FISCAL YEAR 2015/2016**

Beginning Fund Balance October 1, 2015:		\$ 64,661			
Estimated Revenues:		12,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Supplies	-	12,000	-	-	12,000
Total Expenditures	-	12,000	-	-	12,000
Net Revenues/Expenditures					<u>-</u>
Ending Fund Balance September 30, 2016:		<u>\$ 64,661</u>			

**CHILD SAFETY FUND
APPROVED BUDGET
FISCAL YEAR 2014/2015
(AS AMENDED)**

Beginning Fund Balance October 1, 2014:		\$ 60,346			
Estimated Revenues:		12,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Supplies	-	12,000	-	-	12,000
Total Expenditures	-	12,000	-	-	12,000
Net Revenues/Expenditures					<u>-</u>
Ending Fund Balance September 30, 2015:		<u>\$ 60,346</u>			

**City of Live Oak
Child Safety Fund
2015/2016 Approved Budget**

	<u>Audited 2013/14 Actual</u>	<u>Current FY 2014/15</u>		<u>Approved Budget FY 2015/16</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
GRANTS & INTER-GOVT ALLOCATION					
339.400 Child Safety Fund Allocation	15,653	12,000	14,500	12,000	-
TOTAL GRANTS & INTER-GOVT.	15,653	12,000	14,500	12,000	-
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	14	-	15	-	-
TOTAL INTEREST & MISCELLANEOUS	14	-	15	-	-
TOTAL REVENUES	15,667	12,000	14,515	12,000	-

**City of Live Oak
Child Safety Fund
2015/2016 Approved Budget**

	<u>Audited 2013/14 Actual</u>	<u>Current FY 2014/15</u>		<u>Approved Budget FY 2015/16</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
EXPENDITURES					
POLICE DEPARTMENT					
SUPPLIES EXPENSES					
530.337 Public Education Supplies	3,500	3,500	3,500	3,500	-
TOTAL SUPPLIES EXPENSES	3,500	3,500	3,500	3,500	-
TOTAL 530-POLICE DEPARTMENT	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	<u>-</u>
FIRE & INSPECTIONS					
SUPPLIES EXPENSES					
540.337 Public Education Supplies	2,500	2,500	2,500	2,500	-
TOTAL SUPPLIES EXPENSES	2,500	2,500	2,500	2,500	-
TOTAL 540-FIRE & INSPECTIONS DE	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>-</u>
PUBLIC WORKS GENERAL					
SUPPLIES EXPENSES					
560.337 Public Education Supplies	1,404	3,000	1,500	3,000	-
560.342 Bite Prevention Week	424	2,300	2,000	2,300	-
560.343 Kids Programs	-	700	700	700	-
TOTAL SUPPLIES EXPENSES	1,828	6,000	4,200	6,000	-
TOTAL 560-PUBLIC WORKS GENERAL	<u>1,828</u>	<u>6,000</u>	<u>4,200</u>	<u>6,000</u>	<u>-</u>
TOTAL EXPENDITURES	<u>7,828</u>	<u>12,000</u>	<u>10,200</u>	<u>12,000</u>	<u>-</u>



**COURT TECHNOLOGY FUND
APPROVED BUDGET
FISCAL YEAR 2015/2016**

Beginning Fund Balance October 1, 2015:		\$ 109,444			
Estimated Revenues:		12,100			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Capital Costs	-	-	9,950	1,500	11,450
Total Expenditures	-	-	9,950	1,500	11,450
Net Revenues/Expenditures					<u>650</u>
Ending Fund Balance September 30, 2016:					<u>\$ 110,094</u>

**COURT TECHNOLOGY FUND
APPROVED BUDGET
FISCAL YEAR 2014/2015
(AS AMENDED)**

Beginning Fund Balance October 1, 2014:		\$ 106,044			
Estimated Revenues:		12,100			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Construction 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>\$ 109,944</u>

**City of Live Oak
Court Technology Fund
2015/2016 Approved Budget**

	<u>Audited 2013/14 Actual</u>	<u>Current FY 2014/15</u>		<u>Approved Budget FY 2015/16</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
FINES & FORFEITURES					
350.200 Court Technology Fund	13,102	12,000	11,000	12,000	-
TOTAL FINES & FORFEITURES	13,102	12,000	11,000	12,000	-
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	37	100	100	100	-
TOTAL INTEREST & MISC	37	100	100	100	-
TOTAL REVENUES	<u>13,139</u>	<u>12,100</u>	<u>11,100</u>	<u>12,100</u>	<u>-</u>
EXPENDITURES					
MUNICIPAL COURT					
OTHER SERVICES & CHARGES					
430.416 Telephone	-	500	500	750	250
430.445 Maintenance Contracts	4,693	6,200	6,200	9,200	3,000
TOTAL OTHER SERVICES & CHARGES	4,693	6,700	6,700	9,950	3,250
CAPITAL OUTLAY					
430.579 Computer Equipment	6,592	1,500	1,000	1,500	-
TOTAL CAPITAL OUTLAY	6,592	1,500	1,000	1,500	-
TOTAL 430-MUNICIPAL COURT	<u>11,285</u>	<u>8,200</u>	<u>7,700</u>	<u>11,450</u>	<u>3,250</u>
TOTAL EXPENDITURES	<u>11,285</u>	<u>8,200</u>	<u>7,700</u>	<u>11,450</u>	<u>3,250</u>

**City of Live Oak
Court Technology Fund
Capital Requests
2015/2016 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Municipal Court			
15-430.579	Computer Equipment Miscellaneous Computer Equipment for Court		<u>\$ 1,500</u>
	Total Forfeiture Fund Requests		<u><u>\$ 1,500</u></u>



**COURT SECURITY FUND
APPROVED BUDGET
FISCAL YEAR 2015/2016**

Beginning Fund Balance October 1, 2015:		\$ 46,940			
Estimated Revenues:		10,100			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Court Security Costs	15,370	-	-	5,000	20,370
Total Expenditures	15,370	-	-	5,000	20,370
Net Revenues/Expenditures					<u>(10,270)</u>
Ending Fund Balance September 30, 2016:					<u>\$ 36,670</u>

**COURT SECURITY FUND
APPROVED BUDGET
FISCAL YEAR 2014/2015
(AS AMENDED)**

Beginning Fund Balance October 1, 2014:		\$ 44,865			
Estimated Revenues:		10,100			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Court Security Costs	15,370	-	-	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>\$ 34,595</u>

**City of Live Oak
Court Security Fund
2015/2016 Approved Budget**

	<u>Audited 2013/14 Actual</u>	<u>Current FY 2014/15</u>		<u>Approved Budget FY 2015/16</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
FINES & FORFEITURES					
350.300 Court Security	9,827	10,000	8,300	10,000	-
TOTAL FINES & FORFEITURES	9,827	10,000	8,300	10,000	-
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	14	100	50	100	-
TOTAL INTEREST & MISC	14	100	50	100	-
TOTAL REVENUES	<u>9,841</u>	<u>10,100</u>	<u>8,350</u>	<u>10,100</u>	<u>-</u>
EXPENDITURES					
MUNICIPAL COURT					
PERSONNEL SERVICES					
430.101 Bailiffs	5,513	12,000	5,000	12,000	-
430.200 F.I.C.A. Taxes	403	920	375	920	-
430.230 Retirement	991	2,350	900	2,350	-
430.240 Workers Compensation	-	100	-	100	-
TOTAL PERSONNEL SERVICES	6,907	15,370	6,275	15,370	-
CAPITAL OUTLAY					
430.578 Court Security System	3,350	5,000	-	5,000	-
TOTAL CAPITAL OUTLAY	3,350	5,000	-	5,000	-
TOTAL 430-MUNICIPAL COURT	<u>10,257</u>	<u>20,370</u>	<u>6,275</u>	<u>20,370</u>	<u>-</u>
TOTAL EXPENDITURES	<u>10,257</u>	<u>20,370</u>	<u>6,275</u>	<u>20,370</u>	<u>-</u>

**City of Live Oak
 Court Security Fund
 Capital Requests
 2015/2016 Approved Budget**

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



**HOTEL/MOTEL OCCUPANCY TAX FUND
APPROVED BUDGET
FISCAL YEAR 2015/2016**

Beginning Fund Balance October 1, 2015:		\$ 949,002			
Estimated Revenues:		535,250			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Administration	-	-	725,000	-	725,000
Total Expenditures	-	-	725,000	-	725,000
Net Revenues/Expenditures					<u>(189,750)</u>
Ending Fund Balance September 30, 2016:					<u>\$ 759,252</u>

**HOTEL/MOTEL OCCUPANCY TAX FUND
APPROVED BUDGET
FISCAL YEAR 2014/2015
(AS AMENDED)**

Beginning Fund Balance October 1, 2014:		\$2,444,062			
Estimated Revenues:		320,750			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Administration	-	-	295,000	-	295,000
Total Expenditures	-	-	295,000	-	295,000
Net Revenues/Expenditures					<u>25,750</u>
Ending Fund Balance September 30, 2015:					<u>\$2,469,812</u>

City of Live Oak
Hotel/Motel Occupancy Tax Fund
2015/2016 Approved Budget

	<u>Audited 2013/14 Actual</u>	<u>Current FY 2014/15</u>		<u>Approved Budget FY 2015/16</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
OCCUPANCY TAX					
318.500 Occupancy Tax Revenue	403,005	320,000	385,000	535,000	215,000
TOTAL OCCUPANCY TAX	403,005	320,000	385,000	535,000	215,000
INTEREST & MISCELLANEOUS					
360.000 Interest Income	668	750	250	250	(500)
364.000 Sale of Fixed Assets	-	-	-	-	-
TOTAL INTEREST & MISCELLANEOUS	668	750	250	250	(500)
TOTAL REVENUES	<u>403,673</u>	<u>320,750</u>	<u>385,250</u>	<u>535,250</u>	<u>214,500</u>
EXPENDITURES					
ADMINISTRATION DEPARTMENT					
PERSONNEL SERVICES					
400.240 Workers Comp Insurance	368	-	-	-	-
TOTAL PERSONNEL SERVICES	368	-	-	-	-
OTHER SERVICES & CHARGES					
400.400 Professional Fees	177,555	250,000	1,850,310	670,000	420,000
400.430 Advertising	20,744	30,000	15,000	40,000	10,000
400.432 Community/Sponsorships	5,000	5,000	5,000	5,000	-
400.435 Promotional Items	-	10,000	10,000	10,000	-
400.494 Unemployment Exp	3,256	-	-	-	-
TOTAL OTHER SERVICES & CHARGES	206,555	295,000	1,880,310	725,000	430,000
TOTAL 400-ADMINISTRATION DEPART	<u>206,923</u>	<u>295,000</u>	<u>1,880,310</u>	<u>725,000</u>	<u>430,000</u>
TOTAL EXPENDITURES	<u>206,923</u>	<u>295,000</u>	<u>1,880,310</u>	<u>725,000</u>	<u>430,000</u>

**EMERGENCY RADIO SYSTEM FUND
APPROVED BUDGET
FISCAL YEAR 2015/2016**

Beginning Fund Balance October 1, 2015:		\$ 100,476			
Estimated Revenues:		89,025			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Emergency Radio System Costs	105,850	4,290	20,985	15,000	146,125
Total Expenditures	105,850	4,290	20,985	15,000	146,125
Net Revenues/Expenditures					<u>(57,100)</u>
Ending Fund Balance September 30, 2016:					<u>\$ 43,376</u>

**EMERGENCY RADIO SYSTEM FUND
APPROVED BUDGET
FISCAL YEAR 2014/2015
(AS AMENDED)**

Beginning Fund Balance October 1, 2014:		\$ 149,809			
Estimated Revenues:		85,280			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Emergency Radio System Costs	98,360	5,830	21,805	19,400	145,395
Total Expenditures	98,360	5,830	21,805	19,400	145,395
Net Revenues/Expenditures					<u>(60,115)</u>
Ending Fund Balance September 30, 2015:					<u>\$ 89,694</u>

**City of Live Oak
Emergency Radio System Fund
2015/2016 Approved Budget**

	<u>Audited 2013/14 Actual</u>	<u>Current FY 2014/15</u>		<u>Approved Budget FY 2015/16</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
SERVICE USE FEES					
347.500 Rentals and Leases	<u>27,735</u>	<u>36,000</u>	<u>29,000</u>	<u>36,000</u>	-
TOTAL SERVICE USE FEES	27,735	36,000	29,000	36,000	-
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	<u>60</u>	<u>100</u>	<u>100</u>	<u>100</u>	-
TOTAL INTEREST & MISC	60	100	100	100	-
INTER-FUND REVENUES					
390.xxx Transfer from General Fund	<u>46,676</u>	<u>49,180</u>	<u>49,180</u>	<u>52,925</u>	<u>3,745</u>
TOTAL INTER-FUND REV	46,676	49,180	49,180	52,925	3,745
TOTAL REVENUES	<u>74,471</u>	<u>85,280</u>	<u>78,280</u>	<u>89,025</u>	<u>3,745</u>

City of Live Oak
Emergency Radio System Fund
2015/2016 Approved Budget

	<u>Audited</u> 2013/14 Actual	<u>Current FY 2014/15</u>		<u>Approved</u> Budget FY 2015/16	<u>Budget</u> Increase/ (Decrease)
		<u>Amended</u> Budget	<u>Projected</u> End-of-Year		
EXPENDITURES					
EMERGENCY RADIO SYSTEM					
PERSONNEL SERVICES					
537.100 Salaries	68,433	71,400	71,400	77,300	5,900
537.200 F.I.C.A. Taxes	4,831	5,500	5,800	6,000	500
537.210 Group Insurance	8,066	8,250	8,050	8,300	50
537.230 Retirement	11,812	13,000	13,400	14,000	1,000
537.240 Workers Compensation	210	210	238	250	40
TOTAL PERSONNEL SERVICES	93,352	98,360	98,888	105,850	7,490
SUPPLIES EXPENSES					
537.301 Uniform Purchases	154	270	150	270	-
537.310 Office Supplies	242	500	250	500	-
537.330 Minor Tools & Equipment	2,797	5,060	3,000	3,520	(1,540)
TOTAL SUPPLIES EXPENSES	3,193	5,830	3,400	4,290	(1,540)
OTHER SERVICES & CHARGES					
537.400 Professional Fees	2,000	2,000	1,000	2,000	-
537.415 Cell Phone	709	625	625	745	120
537.416 Air Card	456	960	500	-	(960)
537.425 Conferences & Training	5,848	7,200	6,000	7,200	-
537.450 Equipment Maintenance	-	5,820	-	5,820	-
537.480 Contingencies	-	5,000	-	5,000	-
537.485 Dues and Publications	165	200	200	220	20
TOTAL OTHER SERVICES & CHARGES	9,178	21,805	8,325	20,985	(820)
CAPITAL OUTLAY					
537.574 Communication Equipment	7,454	19,400	17,000	15,000	(4,400)
TOTAL CAPITAL OUTLAY	7,454	19,400	17,000	15,000	(4,400)
TOTAL 537-EMERGENCY RADIO SYSTEM	<u>113,177</u>	<u>145,395</u>	<u>127,613</u>	<u>146,125</u>	<u>730</u>
TOTAL EXPENDITURES	<u>113,177</u>	<u>145,395</u>	<u>127,613</u>	<u>146,125</u>	<u>730</u>

Emergency Radio System

Positions	Pay Grade	FY 2015	FY 2016
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.

**City of Live Oak
Emergency Radio System Fund
Capital Requests
2015/2016 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Emergency Radio System Fund			
17-537.574	Communication Equipment		
	Maesto Radio Console AES Encryption (2 @ \$4,500 ea)	9,000	
	Encryption Labor Charge (2 @ \$2,000 ea)	4,000	
	Yearly Radio Reprogramming	<u>2,500</u>	<u>\$ 15,500</u>
	 Total Emergency Radio System Fund Requests		 <u><u>\$ 15,500</u></u>



**PUBLIC, EDUCATIONAL AND GOVERNMENTAL ACCESS CHANNEL (PEG) FUND
APPROVED BUDGET
FISCAL YEAR 2015/2016**

Beginning Fund Balance October 1, 2015:		\$ 138,645			
Estimated Revenues:		35,000			
Approved Expenditures:					
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures
Other Services & Charges	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Net Revenues/Expenditures					35,000
Ending Fund Balance September 30, 2016:					\$ 173,645

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

Beginning Fund Balance October 1, 2014:		\$ 103,605			
Estimated Revenues:		27,500			
Approved Expenditures:					
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures
Construction Costs	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Net Revenues/Expenditures					27,500
Ending Fund Balance September 30, 2015:					\$ 131,105

**City of Live Oak
PEG Fund
2015/2016 Approved Budget**

	<u>Audited 2013/14 Actual</u>	<u>Current FY 2014/15</u>		<u>Approved Budget FY 2015/16</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
FRANCHISE FEES					
313.000 PEG Revenue	41,838	27,500	35,000	35,000	7,500
360.000 Interest Income	15	-	40	-	-
TOTAL FRANCHISE FEES	41,853	27,500	35,040	35,000	7,500
TOTAL REVENUES	<u>41,853</u>	<u>27,500</u>	<u>35,040</u>	<u>35,000</u>	<u>7,500</u>

**ALAMO REGIONAL SWAT FUND
APPROVED BUDGET
FISCAL YEAR 2015/2016**

Beginning Fund Balance October 1, 2015:		\$ 16,000			
Estimated Revenues:		39,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Emergency Radio System Costs	-	10,100	26,500	2,253	38,853
Total Expenditures	-	10,100	26,500	2,253	38,853
Net Revenues/Expenditures					<u>147</u>
Ending Fund Balance September 30, 2016:					<u>\$ 16,147</u>

**ALAMO REGIONAL SWAT FUND
APPROVED BUDGET
FISCAL YEAR 2014/2015
(AS AMENDED)**

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 & 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>

**City of Live Oak
Alamo Regional SWAT Fund
2015/2016 Approved Budget**

	<u>Audited 2013/14 Actual</u>	<u>Current FY 2014/15</u>		<u>Approved Budget FY 2015/16</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
GRANTS & INTER-GOVT ALLOCATION					
334.xxx Membership Allocations	-	32,500	32,500	32,500	-
TOTAL BOND/DEBT PROCEEDS	-	32,500	32,500	32,500	-
INTER-FUND REVENUES					
390.xxx Transfer from General Fund	-	136,500	136,500	6,500	(130,000)
TOTAL INTER-FUND REV	-	136,500	136,500	6,500	(130,000)
TOTAL REVENUES	-	169,000	169,000	39,000	(130,000)

**City of Live Oak
Alamo Regional SWAT Fund
2015/2016 Approved Budget**

	<u>Audited 2013/14 Actual</u>	<u>Current FY 2014/15</u>		<u>Approved Budget FY 2015/16</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
EXPENDITURES					
ALAMO REGIONAL SWAT					
SUPPLIES EXPENSES					
530.338 Operating Supplies	-	-	-	10,100	10,100
TOTAL SUPPLIES EXPENSES	-	-	-	10,100	10,100
OTHER SERVICES & CHARGES					
530.425 Training Expenses	-	12,500	1,500	-	(12,500)
TOTAL OTHER SERVICES & CHARGES	-	12,500	1,500	-	(12,500)
CAPITAL OUTLAY					
530.583 Safety Equipment	-	-	-	2,253	2,253
530.595 Other Capital	-	130,000	125,000	-	(130,000)
TOTAL CAPITAL OUTLAY	-	130,000	125,000	2,253	(127,747)
TRANSFER OUT					
700.100 Transfer out-General Fund	-	26,500	26,500	26,500	-
	-	26,500	26,500	26,500	-
TOTAL 530-ALAMO REGIONAL SWAT	<u>-</u>	<u>169,000</u>	<u>153,000</u>	<u>38,853</u>	<u>(130,147)</u>
TOTAL EXPENDITURES	<u>-</u>	<u>169,000</u>	<u>153,000</u>	<u>38,853</u>	<u>(130,147)</u>



**CAPITAL PROJECTS FUND
APPROVED BUDGET
FISCAL YEAR 2015/2016**

Beginning Fund Balance October 1, 2015:		\$ 573,197			
Less Committed for Specific Purpose:		-			
Estimated Revenues:		221,547			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Capital Costs	-	-	-	573,197	573,197
Total Expenditures	-	-	-	573,197	573,197
Net Revenues/Expenditures					<u>(351,650)</u>
Ending Fund Balance September 30, 2016:					<u>\$ 221,547</u>

**CAPITAL PROJECTS FUND
APPROVED BUDGET
FISCAL YEAR 2014/2015
(AS AMENDED)**

Beginning Fund Balance October 1, 2014:		\$ 273,183			
Less Committed for Specific Purpose:		-			
Estimated Revenues:		394,950			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Capital Costs	-	-	-	649,116	649,116
Total Expenditures	-	-	-	649,116	649,116
Net Revenues/Expenditures					<u>(254,166)</u>
Ending Fund Balance September 30, 2015:					<u>\$ 19,017</u>

**City of Live Oak
Capital Projects Fund
2015/2016 Approved Budget**

	<u>Audited 2013/14 Actual</u>	<u>Current FY 2014/15</u>		<u>Approved Budget FY 2015/16</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	71	-	115	-	-
TOTAL INTEREST & MISC	71	-	115	-	-
OTHER FINANCING SOURCES					
384.300 Transfer from General Fund	-	161,000	161,000	221,547	60,547
384.xxx Transfer from EDC - MPO Project	-	233,950	233,950	-	-
TOTAL OTHER FINANCING USES	-	394,950	394,950	221,547	60,547
TOTAL REVENUES	71	394,950	395,065	221,547	60,547
EXPENDITURES					
CONSTRUCTION EXPENSE					
560.500 Construction Costs	116,485	-	-	-	-
692.500 Construction Costs - Streets	30,984	578,900	95,051	503,197	(75,703)
TOTAL CONSTRUCTION	147,469	578,900	95,051	503,197	(75,703)
CAPITAL OUTLAY					
691.530 Buildings & Structures	-	70,216	-	70,000	(216)
TOTAL CAPITAL OUTLAY	-	70,216	-	70,000	(216)
TOTAL EXPENDITURES	147,469	649,116	95,051	573,197	(75,919)

**City of Live Oak
Capital Projects Fund
Project Requests
2015/2016 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Capital Projects			
Construction			
46-692.500	Construction - Streets		
	Lookout Road Project - Estimated Total	530,605	
	Less estimated amount spent in 2014/2015	(31,800)	
	Residual Funds	<u>4,392</u>	<u>503,197</u>
	Residual funds		
 Capital Outlay			
46-691.530	Machinery & Equipment		
	Telephone replacement project		<u>70,000</u>
	 Total Capital Projects Fund Requests		 <u><u>\$ 573,197</u></u>



**WOODCREST PARK FUND
APPROVED BUDGET
FISCAL YEAR 2015/2016**

Beginning Fund Balance October 1, 2015:		\$ 63,884			
Estimated Revenues:		15			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Other Services & Charges	-	-	-	63,899	63,899
Total Expenditures	-	-	-	63,899	63,899
Net Revenues/Expenditures					<u>(63,884)</u>
Ending Fund Balance September 30, 2016:					<u>\$ -</u>

**WOODCREST PARK FUND
APPROVED BUDGET
FISCAL YEAR 2014/2015
(AS AMENDED)**

Beginning Fund Balance October 1, 2014:		\$ 75,849			
Estimated Revenues:		25			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Construction Costs	-	-	-	62,584	62,584
Total Expenditures	-	-	-	62,584	62,584
Net Revenues/Expenditures					<u>(62,559)</u>
Ending Fund Balance September 30, 2015:					<u>\$ 13,290</u>

**City of Live Oak
Woodcrest Park Fund
2015/2016 Approved Budget**

	Audited 2013/14 Actual	Current FY 2014/15		Approved Budget FY 2015/16	Budget Increase/ (Decrease)
		Amended Budget	Projected End-of-Year		
REVENUES					
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	32	25	35	15	(10)
TOTAL INTEREST & MISC	32	25	35	15	(10)
TOTAL REVENUES	32	25	35	15	(10)
 EXPENDITURES					
WOODCREST PARK CONSTRUCTION					
OTHER SERVICES & CHARGES					
695.500 Construction Costs	31,708	62,584	12,000	63,899	1,315
TOTAL OTHER SERVICES & CHARGES	31,708	62,584	12,000	63,899	1,315
TOTAL 695-WOODCREST PK - DONAT	31,708	62,584	12,000	63,899	1,315
TOTAL EXPENDITURES	31,708	62,584	12,000	63,899	1,315

**2005 C.O. BOND FUND
APPROVED BUDGET
FISCAL YEAR 2015/2016**

Beginning Fund Balance October 1, 2015:		\$ 59,237			
Estimated Revenues:		15			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Administration	-	-	-	-	-
City Hall	-	-	-	59,252	59,252
Total Expenditures	-	-	-	59,252	59,252
Net Revenues/Expenditures					<u>(59,237)</u>
Ending Fund Balance September 30, 2016:					<u>\$ -</u>

**2005 C.O. BOND FUND
APPROVED BUDGET
FISCAL YEAR 2014/2015
(AS AMENDED)**

Beginning Fund Balance October 1, 2014:		\$ 70,207			
Estimated Revenues:		20			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Administration	-	-	1,000	-	1,000
City Hall	-	-	-	69,225	69,225
Total Expenditures	-	-	1,000	69,225	70,225
Net Revenues/Expenditures					<u>(70,205)</u>
Ending Fund Balance September 30, 2015:					<u>\$ 2</u>

City of Live Oak
2005 Certificates of Obligation Bond Fund
2015/2016 Approved Budget

	<u>Audited 2013/14 Actual</u>	<u>Current FY 2014/15</u>		<u>Approved Budget FY 2015/16</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	22	20	28	15	(5)
TOTAL INTEREST & MISCELLANEOUS	22	20	28	15	(5)
TOTAL REVENUES	<u>22</u>	<u>20</u>	<u>28</u>	<u>15</u>	<u>(5)</u>
EXPENDITURES					
ADMINISTRATION DEPARTMENT					
OTHER SERVICES & CHARGES					
400.400 Professional Fees	-	1,000	1,000	-	(1,000)
TOTAL OTHER SERVICES & CHARGES	-	1,000	1,000	-	(1,000)
TOTAL 400-ADMINISTRATION DEPART	<u>-</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>	<u>(1,000)</u>
CITY HALL IMPROVEMENTS					
OTHER SERVICES & CHARGES					
697.500 Construction Costs	-	69,225	9,998	59,252	(9,973)
TOTAL OTHER SERVICES & CHARGES	-	69,225	9,998	59,252	(9,973)
TOTAL 697-CITY HALL IMPROVEMENTS	<u>-</u>	<u>69,225</u>	<u>9,998</u>	<u>59,252</u>	<u>(9,973)</u>
TOTAL EXPENDITURES	<u>-</u>	<u>70,225</u>	<u>10,998</u>	<u>59,252</u>	<u>(10,973)</u>

City of Live Oak
2005 C.O. Bond Fund
Project Requests
2015/2016 Approved Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Capital Projects			
Capital Outlay			
48-697.500	Machinery & Equipment Telephone replacement project		<u>59,252</u>
	Total Capital Projects Fund Requests		<u>\$ 59,252</u>



**2014 G.O. BOND FUND
APPROVED BUDGET
FISCAL YEAR 2015/2016**

Beginning Fund Balance October 1, 2015:		\$ 8,330,917			
Estimated Revenues:		1,500			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Administration	-	-	4,500	-	4,500
Proposition I	-	-	-	7,280,239	7,280,239
Proposition II	-	-	-	862,678	862,678
Proposition III	-	-	-	185,000	185,000
Total Expenditures	-	-	4,500	8,327,917	8,332,417
Net Revenues/Expenditures					<u>(8,330,917)</u>
Ending Fund Balance September 30, 2016:					<u>\$ -</u>

**2014 G.O. BOND FUND
APPROVED BUDGET
FISCAL YEAR 2014/2015
(AS AMENDED)**

Beginning Fund Balance October 1, 2014:		\$10,266,924			
Estimated Revenues:		1,500			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Administration	-	-	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	-	-	538,890	9,548,100	10,086,990
Net Revenues/Expenditures					<u>(10,085,490)</u>
Ending Fund Balance September 30, 2015:					<u>\$ 181,434</u>

City of Live Oak
2014 General Obligation Bond Fund
2015/2016 Approved Budget

	<u>Audited 2013/14 Actual</u>	<u>Current FY 2014/15</u>		<u>Approved Budget FY 2015/16</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	399	1,500	4,500	1,500	-
TOTAL INTEREST & MISCELLANEOUS	399	1,500	4,500	1,500	-
OTHER FINANCING SOURCES					
385.400 Bond Proceeds	10,753,497	-	-	-	-
TOTAL OTHER FINANCING SOURCES	10,753,497	-	-	-	-
TOTAL REVENUES	<u>10,753,896</u>	<u>1,500</u>	<u>4,500</u>	<u>1,500</u>	<u>-</u>
EXPENDITURES					
ADMINISTRATION DEPARTMENT					
OTHER SERVICES & CHARGES					
400.400 Professional Fees	-	3,000	-	4,500	1,500
400.900 Cost of Issuance	133,226	-	-	-	-
TOTAL OTHER SERVICES & CHARGES	133,226	3,000	-	4,500	1,500
TOTAL 400-ADMINISTRATION DEPART	<u>133,226</u>	<u>3,000</u>	<u>-</u>	<u>4,500</u>	<u>1,500</u>
PROPOSITION I					
OTHER SERVICES & CHARGES					
694.400 Professional Fees	293,946	438,100	389,623	-	(438,100)
694.500 Construction Costs	1,053	7,885,800	888,254	7,280,239	(7,885,800)
TOTAL OTHER SERVICES & CHARGES	294,999	8,323,900	1,277,877	7,280,239	(8,323,900)
TOTAL PROPOSITION I	<u>294,999</u>	<u>8,323,900</u>	<u>1,277,877</u>	<u>7,280,239</u>	<u>(8,323,900)</u>

City of Live Oak
2014 General Obligation Bond Fund
2015/2016 Approved Budget

	<u>Audited 2013/14 Actual</u>	<u>Current FY 2014/15</u>		<u>Approved Budget FY 2015/16</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
PROPOSITION II					
OTHER SERVICES & CHARGES					
696.400 Professional Fees	41,147	80,290	15,430	-	(80,290)
696.500 Construction Costs	-	1,032,300	150,000	862,678	(169,622)
TOTAL OTHER SERVICES & CHARGES	41,147	1,112,590	165,430	862,678	(249,912)
TOTAL PROPOSITION II	<u>41,147</u>	<u>1,112,590</u>	<u>165,430</u>	<u>862,678</u>	<u>(249,912)</u>
PROPOSITION III					
OTHER SERVICES & CHARGES					
697.400 Professional Fees	17,600	17,500	2,200	-	(17,500)
697.500 Construction Costs	-	630,000	495,000	185,000	(445,000)
TOTAL OTHER SERVICES & CHARGES	17,600	647,500	497,200	185,000	(462,500)
TOTAL PROPOSITION III	<u>17,600</u>	<u>647,500</u>	<u>497,200</u>	<u>185,000</u>	<u>(462,500)</u>
TOTAL EXPENDITURES	<u>486,972</u>	<u>10,086,990</u>	<u>1,940,507</u>	<u>8,332,417</u>	<u>(9,034,812)</u>

**City of Live Oak
2014 G.O Bonds Fund
Project Requests
2015/2016 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Capital Projects			
Administration			
49-400.400	Professional Fees Arbitrage Calculations		\$ 4,500
Construction			
49-694.500	Prop I Projects	7,280,239	
49-696.500	Prop II Projects	862,678	
49-697.500	Prop III Projects	<u>185,000</u>	<u>8,327,917</u>
	Total Capital Projects Fund Requests		<u>\$ 8,332,417</u>

**UTILITY OPERATIONS FUND
APPROVED BUDGET
FISCAL YEAR 2015/2016**

Beginning Fund Balance October 1, 2015:		\$ 725,741			
Estimated Revenues:		3,590,050			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Administration	197,025	22,500	143,100	-	362,625
Operations	562,950	122,500	2,037,800	-	2,723,250
Transfers Out	-	-	582,850	-	582,850
Total Expenditures	<u>759,975</u>	<u>145,000</u>	<u>2,763,750</u>	-	<u>3,668,725</u>
Net Revenues/Expenditures					<u>(78,675)</u>
Ending Fund Balance September 30, 2016:					<u>\$ 647,066</u>

**UTILITY OPERATIONS FUND
APPROVED BUDGET
FISCAL YEAR 2014/2015
(AS AMENDED)**

Beginning Fund Balance October 1, 2014:		\$ 777,960			
Estimated Revenues:		3,425,800			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Administration	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>3,499,387</u>
Net Revenues/Expenditures					<u>(73,587)</u>
Ending Fund Balance September 30, 2015:					<u>\$ 704,373</u>

City of Live Oak
Utility Operations Fund
2015/2016 Approved Budget

	Audited 2013/2014 Actual	Current FY 2014/15		Approved Budget FY 2015/16	Budget Increase/ (Decrease)
		Amended Budget	Projected End-of-Year		
REVENUES					
UTILITY REVENUE					
381.200 Water Revenues	1,285,419	1,242,300	1,255,000	1,295,000	52,700
381.201 Sewer Revenue	1,388,326	1,333,200	1,355,800	1,395,000	61,800
381.360 Interest Income	259	500	300	500	-
381.400 Garbage Collection Rev	573,561	550,000	583,000	590,000	40,000
381.500 Edwards Aquifer Mgt Fees	-	135,000	-	140,000	5,000
381.600 Service Application Fees	5,880	4,500	4,600	5,000	500
381.620 Water Connection Fees	-	3,000	-	3,000	-
381.630 Sewer Connection Fees	89,188	50,000	225,000	75,000	25,000
381.800 Penalty Charges	42,726	50,000	43,500	50,000	-
381.810 Turn-off Fees	9,090	10,000	8,800	10,000	-
381.820 Meter Tampering Fees	375	100	750	100	-
381.920 Discounts Earned	235	200	220	200	-
381.930 N.S.F. Check Fees	680	1,000	500	1,000	-
381.940 Inspection Fees	620	1,500	200	750	(750)
381.950 Miscellaneous Income	84,466	35,000	1,500	15,000	(20,000)
TOTAL UTILITY REVENUE	3,480,825	3,416,300	3,479,170	3,580,550	164,250
INTER-FUND TRANSFERS					
390.350 Transfer from Renew & Rep	94,961	-	-	-	-
390.400 Transfer from EDC	124,932	-	-	-	-
390.487 Support Fees	9,500	9,500	9,500	9,500	-
TOTAL INTER-FUND TRANSFERS	229,393	9,500	9,500	9,500	-
TOTAL REVENUES	3,710,218	3,425,800	3,488,670	3,590,050	164,250

**City of Live Oak
Utility Operations Fund
2015/2016 Approved Budget**

	<u>Audited 2013/2014 Actual</u>	<u>Current FY 2014/15</u>		<u>Approved Budget FY 2015/16</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
EXPENDITURES					
ADMINISTRATIVE DEPARTMENT					
PERSONNEL SERVICES					
400.100 Salaries	125,188	130,800	120,000	135,600	4,800
400.199 Overtime	-	500	-	500	-
400.200 F.I.C.A. Taxes	8,451	10,100	9,180	10,500	400
400.210 Group Insurance	25,260	26,000	24,000	25,500	(500)
400.230 Retirement	21,631	23,900	21,700	24,500	600
400.240 Workers Comp Insurance	326	330	371	425	95
TOTAL PERSONNEL SERVICES	180,856	191,630	175,251	197,025	5,395
SUPPLIES EXPENSES					
400.310 Office Supplies	5,463	5,000	5,000	5,000	-
400.320 Postage	19,613	16,000	16,000	16,000	-
400.330 Minor Tools & Equipment	-	500	-	500	-
400.392 Employee Relations	-	1,000	-	1,000	-
TOTAL SUPPLIES EXPENSES	25,076	22,500	21,000	22,500	-
OTHER SERVICES & CHARGES					
400.400 Professional Fees	-	18,000	-	18,000	-
400.402 S.A.W.S Billing Fees	16,374	17,000	17,000	17,000	-
400.412 Credit Card Fees	13,974	13,000	12,500	13,000	-
400.415 Telephone	1,800	2,000	1,800	2,000	-
400.425 Conference & Training	-	600	600	600	-
400.475 Property & Liability Ins	12,995	14,000	13,953	14,000	-
400.480 Contingencies	-	500	-	500	-
400.482 Wtr/Swr Acct Write-offs	-	7,000	-	3,000	(4,000)
400.495 Sewer Connection Fees	87,388	50,000	225,000	75,000	25,000
TOTAL OTHER SERVICES & CHARGES	132,531	122,100	270,853	143,100	21,000
CAPITAL OUTLAY					
400.578 Office Equipment	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL 400-ADMINISTRATION DEPT	<u>338,463</u>	<u>336,230</u>	<u>467,104</u>	<u>362,625</u>	<u>26,395</u>

City of Live Oak
Utility Operations Fund
2015/2016 Approved Budget

	Audited 2013/2014 Actual	Current FY 2014/15		Approved Budget FY 2015/16	Budget Increase/ (Decrease)
		Amended Budget	Projected End-of-Year		
PUBLIC WORKS GENERAL					
PERSONNEL SERVICES					
560.100 Salaries	311,653	332,600	329,000	355,000	22,400
560.199 Overtime	27,573	26,000	32,000	28,000	2,000
560.200 F.I.C.A. Taxes	23,120	27,500	27,700	29,500	2,000
560.210 Group Insurance	56,811	62,000	60,000	71,200	9,200
560.230 Retirement	58,211	64,500	66,000	68,500	4,000
560.240 Workers Comp Insurance	9,676	9,200	10,349	10,750	1,550
TOTAL PERSONNEL SERVICES	487,044	521,800	525,049	562,950	41,150
SUPPLIES EXPENSES					
560.300 Uniforms	2,528	6,000	5,000	6,000	-
560.310 Office Supplies	1,000	1,000	1,000	6,500	5,500
560.333 Petroleum Products	19,171	28,000	19,000	28,000	-
560.337 Public Education Supplies	1,286	3,000	1,300	8,000	5,000
560.350 Safety Supplies	400	2,500	2,000	2,500	-
560.355 Plant & Eqpt Maint Sup	84,031	60,000	60,000	60,000	-
560.365 Small Power & Hand Tools	2,817	3,500	3,500	6,500	3,000
560.380 Street Maint Materials	4,552	5,000	6,000	5,000	-
TOTAL SUPPLIES EXPENSES	115,785	109,000	97,800	122,500	13,500
OTHER SERVICES & CHARGES					
560.402 Water Testing Fees	12,564	14,000	14,000	13,000	(1,000)
560.404 Garbage Collection Srvc	572,226	545,000	583,000	585,000	40,000
560.409 Edwards Aquifer Mgt Fees	69,030	213,000	76,000	215,000	2,000
560.414 Sewage Treatment	933,669	930,000	961,000	955,000	25,000
560.415 Telephone	2,949	2,800	2,800	2,800	-
560.425 Conferences & Training	5,150	6,500	3,000	6,500	-
560.440 Utilities	123,112	125,000	125,000	125,000	-
560.445 Contract Maintenance	2,293	3,000	1,500	3,000	-
560.450 Equipment Maint Contracts	3,000	3,000	1,500	3,000	-
560.455 Street Maintenance Services	1,825	10,000	7,000	10,000	-
560.458 Vehicle Maint Services	16,175	18,000	16,000	18,000	-
560.460 Vehicle Rehabilitation	-	2,000	-	2,000	-
560.470 Equipment Rentals	-	500	500	2,500	2,000
560.471 Water Leases	89,767	94,000	94,579	95,000	1,000
560.480 Contingencies	1,091	1,000	500	1,000	-
560.485 Dues & Publications	1,008	1,000	1,000	1,000	-
560.499 Depreciation Expense	315,294	-	-	-	-
690.984 Interest Expense	21,635	-	-	-	-
TOTAL OTHER SERVICES & CHARGES	2,170,788	1,968,800	1,887,379	2,037,800	69,000
TOTAL 560-PUBLIC WORKS GENERAL	2,773,607	2,599,600	2,510,228	2,723,250	123,650

City of Live Oak
Utility Operations Fund
2015/2016 Approved Budget

	<u>Audited</u> 2013/2014 Actual	<u>Current FY 2014/15</u>		<u>Approved</u> Budget FY 2015/16	<u>Budget</u> Increase/ (Decrease)
		<u>Amended</u> Budget	<u>Projected</u> End-of-Year		
OTHER FINANCING USES					
OPERATING TRANSFER OUT					
700.013 Transfer to Gen Fd - Auto Shop	11,000	11,000	11,000	11,000	-
700.018 Transfer to Gen Fd - Admin O/H	111,500	111,500	111,500	111,500	-
700.030 Transfers to Renew & Repl	270,000	270,000	270,000	290,000	20,000
700.040 Transfers to D/S Fund	197,431	171,057	171,057	170,350	(707)
TOTAL OPERATING TRANSFERS OUT	<u>589,931</u>	<u>563,557</u>	<u>563,557</u>	<u>582,850</u>	19,293
TOTAL 700-OTHER FINANCING USES	<u>589,931</u>	<u>563,557</u>	<u>563,557</u>	<u>582,850</u>	19,293
TOTAL EXPENDITURES	<u>3,702,011</u>	<u>3,499,387</u>	<u>3,540,889</u>	<u>3,668,725</u>	169,338

Utilities/Administration

Positions	Pay Grade	FY 2015	FY 2016
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.

Positions	Pay Grade	FY 2015	FY 2016
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>

**UTILITY DEVELOPMENT/RENEWALS & REPLACEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2015/2016**

Beginning Fund Balance October 1, 2015:		\$ 766,086			
Estimated Revenues:		292,500			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Operations	-	-	-	535,000	535,000
Total Expenditures	-	-	-	535,000	535,000
Net Revenues/Expenditures					<u>(242,500)</u>
Ending Fund Balance September 30, 2016:					<u>\$ 523,586</u>

**UTILITY DEVELOPMENT/RENEWALS & REPLACEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2014/2015
(AS AMENDED)**

Beginning Fund Balance October 1, 2014:		\$ 817,566			
Estimated Revenues:		274,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Operations	-	-	-	556,500	556,500
Total Expenditures	-	-	-	556,500	556,500
Net Revenues/Expenditures					<u>(282,500)</u>
Ending Fund Balance September 30, 2015:					<u>\$ 535,066</u>

City of Live Oak
Utility Development/Renewal and Replacement Fund
2015/2016 Approved Budget

	<u>Audited 2013/2014 Actual</u>	<u>Current FY 2014/15</u>		<u>Approved Budget FY 2015/16</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
INTEREST & MISCELLANEOUS					
370.900 Miscellaneous Revenue	-	-	100,820	-	-
360.550 Interest Income - R & R	<u>15,215</u>	<u>4,000</u>	<u>1,200</u>	<u>2,500</u>	<u>(1,500)</u>
TOTAL INTEREST & MISCELLANEOUS	15,215	4,000	102,020	2,500	(1,500)
INTER-FUND TRANSFERS					
390.600 Depr X-fers from Utility	<u>270,000</u>	<u>270,000</u>	<u>270,000</u>	<u>290,000</u>	<u>20,000</u>
TOTAL INTER-FUND TRANSFERS	270,000	270,000	270,000	290,000	20,000
TOTAL REVENUES	<u>285,215</u>	<u>274,000</u>	<u>372,020</u>	<u>292,500</u>	<u>18,500</u>
EXPENDITURES					
PUBLIC WORKS GENERAL					
CAPITAL OUTLAY					
560.560 Wtr/Swr System Renewal	475,432	254,000	194,000	340,000	86,000
560.561 Water/Sewer System Extntn	-	50,000	-	50,000	-
560.574 Vehicles	94,961	140,000	125,000	115,000	(25,000)
560.581 Plant Equipment Replace	16,403	107,500	100,000	25,000	(82,500)
560.588 Small Equipment Replacement	<u>4,116</u>	<u>5,000</u>	<u>4,500</u>	<u>5,000</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	590,912	556,500	423,500	535,000	(21,500)
TOTAL 560-PUBLIC WORKS GENERAL	<u>590,912</u>	<u>556,500</u>	<u>423,500</u>	<u>535,000</u>	<u>(21,500)</u>
TOTAL EXPENDITURES	<u>590,912</u>	<u>556,500</u>	<u>423,500</u>	<u>535,000</u>	<u>(21,500)</u>

City of Live Oak
Utility Development/Renewal and Replacement Fund
Capital Requests
2015/2016 Approved Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Utilities			
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	
	Lift Station Rehabilitaion	50,000	
	Water Conservation Program	10,000	
	Water/Sewer Main Major Repair/Replacement	<u>50,000</u>	\$ 340,000
30-560.561	Water/Sewer System Extention		
	Unforeseen extentions		50,000
30-560.574	Vehicles/Equipment		
	(1) Truck 3/4 ton to replace W-3 2005 3/4 ton truck	35,000	
	(1) Hydro Excavator to replace W-11 2008 Vermeer	<u>80,000</u>	115,000
30-560.581	Plant Equipment		
	(1/2) Material Storage Bins		25,000
30-560.588	Small Equipment Replacement		<u>5,000</u>
	Total Utility Development and R&R Fund Requests		<u>\$ 535,000</u>

LiveOak

★ THE CITY OF LIVE OAK ★ TEXAS ★

The logo for Live Oak, Texas, features the words "LiveOak" in a large, dark green, serif font with a gold outline. Below the text is a horizontal gold bar containing the text "★ THE CITY OF LIVE OAK ★ TEXAS ★" in a dark green, sans-serif font. A stylized oak leaf is positioned to the left of the bar, and a decorative flourish extends from the bottom of the "k" in "Oak" across the bar.

**STORM WATER OPERATIONS FUND
APPROVED BUDGET
FISCAL YEAR 2015/2016**

Beginning Fund Balance October 1, 2015:		\$ 575,908			
Estimated Revenues:		550,350			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Operations	328,000	35,950	449,200	25,000	838,150
Transfers Out	-	-	-	62,477	62,477
Total Expenditures	<u>328,000</u>	<u>35,950</u>	<u>449,200</u>	<u>87,477</u>	<u>900,627</u>
Net Revenues/Expenditures					<u>(350,277)</u>
Ending Fund Balance September 30, 2016:					<u>\$ 225,631</u>

**STORM WATER OPERATIONS FUND
APPROVED BUDGET
FISCAL YEAR 2014/2015
(AS AMENDED)**

Beginning Fund Balance October 1, 2014:		\$ 637,926			
Estimated Revenues:		545,200			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Operations	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>\$ 447,907</u>

**City of Live Oak
Stormwater Operations Fund
2015/2016 Approved Budget**

	<u>Audited 2013/2014 Actual</u>	<u>Current FY 2014/15</u>		<u>Approved Budget FY 2015/16</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
STORM WATER REVENUE					
348.205 Storm Water Utility Fee	550,200	545,000	547,000	550,000	5,000
360.000 Interest Income	194	200	400	350	150
TOTAL STORM WATER REVENUE	550,394	545,200	547,400	550,350	5,150
TOTAL REVENUES	<u>550,394</u>	<u>545,200</u>	<u>547,400</u>	<u>550,350</u>	<u>5,150</u>

City of Live Oak
Stormwater Operations Fund
2015/2016 Approved Budget

	Audited	Current FY 2014/15		Approved	Budget
	2013/2014 Actual	Amended Budget	Projected End-of-Year	Budget FY 2015/16	Increase/ (Decrease)
EXPENDITURES					
PERSONNEL SERVICES					
567.100 Salaries	201,783	221,250	199,000	215,000	(6,250)
567.199 Overtime	1,200	3,000	3,000	3,000	-
567.200 F.I.C.A. Taxes	14,676	17,200	16,000	17,000	(200)
567.210 Group Insurance	29,511	38,000	31,000	47,200	9,200
567.230 Retirement	35,328	40,600	37,400	39,000	(1,600)
567.240 Workers Comp Insurance	6,100	6,000	6,749	6,800	800
TOTAL PERSONNEL SERVICES	288,598	326,050	293,149	328,000	1,950
SUPPLIES EXPENSES					
567.300 Uniforms	2,257	4,400	2,300	4,400	-
567.310 Office Supplies	114	300	200	5,800	5,500
567.333 Petroleum Products	16,545	18,750	17,000	18,750	-
567.337 Public Education Supplies	-	1,500	-	1,500	-
567.350 Safety Supplies	343	1,500	1,500	1,500	-
567.365 Small Power & Hand Tools	323	1,000	1,500	4,000	3,000
TOTAL SUPPLIES EXPENSES	19,582	27,450	22,500	35,950	8,500
OTHER SERVICES & CHARGES					
567.400 Professional Fees	42,507	75,000	34,000	78,000	3,000
567.402 SAWS Billing Fees	5,516	6,700	5,500	6,700	-
567.415 Telephone	2,201	3,000	3,000	3,000	-
567.425 Conferences & Training	100	1,500	750	1,500	-
567.445 Contract Maintenance	9,174	23,000	19,000	29,000	6,000
567.456 Flood Channel Const & Maint	1,200	50,000	25,000	250,000	200,000
567.458 Vehicle Maint Services	17,761	25,000	10,000	25,000	-
567.470 Equipment Rentals	-	1,000	-	1,000	-
567.487 Support Fee	55,000	55,000	55,000	55,000	-
567.499 Depreciation Expense	11,607	-	-	-	-
TOTAL OTHER SERVICES & CHARGES	145,066	240,200	152,250	449,200	209,000
CAPITAL OUTLAY					
567.580 Operating Equipment	-	90,000	90,000	25,000	(65,000)
TOTAL CAPITAL OUTLAY	-	90,000	90,000	25,000	(65,000)
TOTAL 567- OPERATING EXPENDITURES	453,246	683,700	557,899	838,150	154,450

**City of Live Oak
Stormwater Operations Fund
2015/2016 Approved Budget**

	Audited	Current FY 2014/15		Approved	Budget
	2013/2014 Actual	Amended Budget	Projected End-of-Year	Budget FY 2015/16	Increase/ (Decrease)
OTHER FINANCING USES					
OPERATING TRANSFER OUT					
700.600 Transfer to Asset Replacement Fund	9,285	51,519	51,519	62,477	10,958
TOTAL 700-OTHER FINANCING USES	<u>9,285</u>	<u>51,519</u>	<u>51,519</u>	<u>62,477</u>	<u>10,958</u>
TOTAL 567-STORM WTR OPERATIONS	<u>462,531</u>	<u>735,219</u>	<u>609,418</u>	<u>900,627</u>	<u>165,408</u>

Storm Water Operations

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>
Public Works Superintendent	114	1.0	1.0
Stormwater Public Works Maintenance	103	1.0	1.0
Equipment Operator III	107	2.0	2.0
Equipment Operator II	107	1.0	1.0
		<u>5.0</u>	<u>5.0</u>

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

**City of Live Oak
Stormwater Utility Fund
Capital Requests
2015/2016 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Utilities			
61-567.580	Operating Equipment Material Storage Bins (1/2)		<u>\$ 25,000</u>
	Total Stormwater Utility Fund Requests		<u>\$ 25,000</u>

**ECONOMIC DEVELOPMENT CORPORATION
APPROVED BUDGET
FISCAL YEAR 2015/2016**

Beginning Fund Balance October 1, 2015:		\$ 1,620,121			
Less Committed for Specific Purpose:		-			
Estimated Revenues:		1,813,873			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Economic Development	105,250	4,490	1,346,800	250,000	1,706,540
Total Expenditures	<u>105,250</u>	<u>4,490</u>	<u>1,346,800</u>	<u>250,000</u>	<u>1,706,540</u>
Net Revenues/Expenditures					<u>107,333</u>
Ending Fund Balance September 30, 2016:					<u>\$ 1,727,454</u>

**ECONOMIC DEVELOPMENT CORPORATION
APPROVED BUDGET
FISCAL YEAR 2014/2015
(AS AMENDED)**

Beginning Fund Balance October 1, 2014:		\$ 1,506,384			
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 & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Economic Development	133,550	5,500	1,578,735	250,000	1,967,785
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>\$ 1,164,104</u>

City of Live Oak
Economic Development Corporation Fund
2015/2016 Approved Budget

	Audited 2013/14 Actual	Current FY 2014/15		Approved Budget FY 2015/16	Budget Increase/ (Decrease)
		Amended Budget	Projected End-of-Year		
REVENUES					
TAXES - OTHER					
311.300 Sales & Use Tax Revenue	1,628,247	1,623,505	1,807,354	1,811,873	188,368
311.399 Sales Tax Services	-	-	-	-	-
TOTAL TAXES - OTHER	1,628,247	1,623,505	1,807,354	1,811,873	188,368
INTEREST & MISCELLANEOUS					
360.000 Interest Income	2,949	2,000	5,000	2,000	-
TOTAL INTEREST & MISCELLANEOUS	2,949	2,000	5,000	2,000	-
TOTAL REVENUES	<u>1,631,196</u>	<u>1,625,505</u>	<u>1,812,354</u>	<u>1,813,873</u>	<u>188,368</u>

City of Live Oak
Economic Development Corporation Fund
2015/2016 Approved Budget

	<u>Audited</u> 2013/14 Actual	<u>Current FY 2014/15</u>		<u>Approved</u> Budget FY 2015/16	<u>Budget</u> Increase/ (Decrease)
		<u>Amended</u> Budget	<u>Projected</u> End-of-Year		
EXPENDITURES					
ADMINISTRATION DEPARTMENT					
PERSONNEL SERVICES					
400.100 Admin Support Salaries	92,028	97,600	50,000	75,000	(22,600)
400.199 Admin Support Overtime	-	1,500	500	1,500	-
400.200 F.I.C.A.	6,780	7,700	4,000	6,000	(1,700)
400.210 Group Insurance	8,117	8,500	7,000	8,500	-
400.230 Retirement	16,019	18,000	9,500	14,000	(4,000)
400.240 Workers Comp Insurance	242	250	282	250	-
TOTAL PERSONNEL SERVICES	123,186	133,550	71,282	105,250	(28,300)
SUPPLIES EXPENSES					
400.310 Office Supplies	410	1,500	750	1,500	-
400.320 Postage	-	2,000	500	990	(1,010)
400.330 Minor Tools & Equipment	1,128	1,500	1,500	1,500	-
400.333 Petroleum Products	68	500	500	500	-
TOTAL SUPPLIES EXPENSES	1,606	5,500	3,250	4,490	(1,010)
OTHER SERVICES & CHARGES					
400.400 Professional Fees	3,382	60,000	20,000	60,000	-
400.401 Marketing Services	11,367	15,000	15,000	15,000	-
400.415 Telephone	868	3,600	1,000	1,500	(2,100)
400.425 Conferences & Training	14,248	17,000	12,000	19,000	2,000
400.427 Local Mileage	-	500	-	-	(500)
400.431 Promotional Activities	9,141	21,000	11,000	22,000	1,000
400.445 Maintenance Contracts	-	5,000	-	5,000	-
400.458 Vehicle Maint Services	-	500	200	500	-
400.480 Contingencies	-	1,000	750	1,000	-
400.481 Newsletter Inserts	39,916	50,000	48,000	50,000	-
400.485 Dues & Publications	2,096	9,000	9,000	10,550	1,550
400.486 Other ED Initiatives	14,991	60,000	36,000	60,000	-
TOTAL OTHER SERVICES & CHARGES	96,009	242,600	152,950	244,550	1,950

City of Live Oak
Economic Development Corporation Fund
2015/2016 Approved Budget

	<u>Audited 2013/14 Actual</u>	<u>Current FY 2014/15</u>		<u>Approved Budget FY 2015/16</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
CAPITAL OUTLAY					
500.581 Purchase of Water Rights	-	150,000	135,000	150,000	-
560.595 Unspecified Capital	45,000	100,000	-	100,000	-
TOTAL CAPITAL OUTLAY	45,000	250,000	135,000	250,000	-
TOTAL 400-ADMINISTRATION DEPART	265,801	631,650	362,482	604,290	(27,360)
INTERFUND TRANSFERS					
OTHER FINANCING USES					
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	-	(233,950)
700.350 Transfers To Asset Replacement	77,340	86,628	86,628	86,628	-
700.400 Transfers to Debt Service	886,850	865,557	865,557	865,622	65
TOTAL OTHER SERVICES & CHARGES	1,114,190	1,336,135	1,336,135	1,102,250	(233,885)
TOTAL 700-INTERFUND TRANSFERS	1,114,190	1,336,135	1,336,135	1,102,250	(233,885)
TOTAL EXPENDITURES	1,379,991	1,967,785	1,698,617	1,706,540	(261,245)

Economic Development Corporation

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2015</u>	<u>FY 2016</u>
Manager Economic & Community Dev	III	1.0	0.0
Assistant City Manager	V	0.2	0.3
Executive Assistant	109	0.0	0.8
		<u>1.2</u>	<u>1.1</u>

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

City of Live Oak
Economic Development Corporation Fund
Capital Requests
2015/2016 Approved Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Economic Development Corporation Capital Projects			
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
General Fund
Capital Requests
2015/2016 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
City Secretary			
10-405.591	Software MYMunicode		\$ 1,780
Finance Department			
10-470.530	Building Redo Lobby Area		12,000
Police Department			
10-530.583	Safety Equipment		
	Body armor	\$ 4,250	
	Rifles, handguns, accessories	7,750	
	Response to resistance training equipment	1,200	
	Secured radio equipment	600	
	Tasers and Accessories	4,760	
	PD staff/prisoners safety equipment	515	
	ERT body Armor	<u>4,300</u>	23,375
Fire Department			
10-540.580	Operating Equipment (2) Mobile Data Terminals (MDTs)		8,670
Public Works			
10-560.579	Computer/Software Equipment (1/3) PubWorks Software		5,200
Animal Control			
10-564.530	Building Improvements		
	Insulation in Kennel Area	25,000	
	Industrial Fans for Kennel Area	5,000	
10-564.570	Operating Equipment 48" Gromming Tub w/ Plastisol coated floor & tie downs	<u>5,100</u>	35,100
Parks Maintenance			
10-565.588	Equipment Brush for Ventrac		5,000

**City of Live Oak
General Fund
Capital Requests
2015/2016 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Leisure Services			
10-566.530	Building Pave Overflow Parking across from Pool	75,000	
10-566.588	Pool Rehab Liner for Baby Pool	<u>10,000</u>	85,000
Development Services			
10-682.530	Building Improvements Replace Flooring in the Permit Tech area		6,000
Information Technology			
10-685.579	Computer Equipment (20) PC Replacement Program (2) Laptops (1) SonicWall TZ for PD (1) Sonic Wall E-mail Appliance (3) Rack-mounted UPS	28,000 2,600 2,300 2,500 2,250	
10-685.591	Software Publisher Adobe Acrobat Assorted Microsoft	300 780 <u>2,700</u>	<u>41,430</u>
Total General Fund Capital Requests (Funded)			<u>\$ 223,555</u>

**City of Live Oak
General Fund
Reserve Funded Items
2015/2016 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Capital Requests		\$ 223,555	
	Less amount funded through recurring revenue	<u>-</u>	\$ 223,555
Transfer to Asset Replacement (Capital)			-
City Council			
10-401.480	Contingencies		200,000
City Manager			
10-402.480	Contingency		10,000
City Secretary			
10-405.400	Professional Fees - (Contingency)		10,000
Fire Department			
10-540.480	Contingencies		10,000
Police Department			
10-530.480	Contingencies (Coban video equipment failure)		21,600
Dispatch (Communications)			
10-535.480	Contingencies (Radio equipment failure and/or programming)		9,500
Public Works			
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
Street Maintenance			
10-562.461	Emergency Contingencies for major street repairs		80,000
Leisure Services			
10-566.400	Professional Fees		15,000

**City of Live Oak
General Fund
Reserve Funded Items
2015/2016 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Development Services			
10-682.400	Professional Fees		
	Bureau Veritas Building Inspections		20,000
Information Technology			
10-685.480	Contingencies		<u>10,000</u>
	Total Reserve Funded Items		<u><u>\$ 689,655</u></u>

**City of Live Oak
Asset Replacement Fund
Capital Requests
2015/2016 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Police Department			
35-530.586	Vehicles		
	(1) Unmarked Police Vehicles	\$ 31,000	
	(5) Marked vehicles	165,000	
35-530.597	Vehicle Equipment	<u>144,160</u>	\$ 340,160
Public Works			
35-560.580	Operating Equipment		
	Mule ATV - to replace PK26		17,000
Parks Maintenance			
35-565.580	Operating Equipment		
	Mule ATV - to replace PK55	17,000	
35-565.586	Vehicles		
	3/4 ton Pickup - to replace PK7	<u>35,000</u>	52,000
Stormwater Department			
35-567.580	Operating Equipment		
	Mule ATV - to replace SWM18		17,000
Fire Department			
35-540.586	Vehicles		
	Tahoe/SUV and equipment - to replace Chief1	44,000	
	3/4 ton Pickup and equipment - to replace Insp1	40,000	
	Mid-size Pickup and equipment - to replace Insp2	<u>33,000</u>	<u>117,000</u>
	Total Asset Replacement Fund Requests		<u>\$ 543,160</u>

**City of Live Oak
Forfeiture Fund
Capital Requests
2015/2016 Approved Budget**

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

**City of Live Oak
Court Technology Fund
Capital Requests
2015/2016 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Municipal Court			
15-430.579	Computer Equipment		
	Miscellaneous Computer Equipment for Court		\$ <u>1,500</u>
	Total Forfeiture Fund Requests		\$ <u><u>1,500</u></u>

**City of Live Oak
Court Security Fund
Capital Requests
2015/2016 Approved Budget**

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

**City of Live Oak
Capital Projects Fund
Project Requests
2015/2016 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Capital Projects			
Construction			
46-692.500	Construction - Streets		
	Lookout Road Project - Estimated Total	530,605	
	Less estimated amount spent in 2014/2015	(31,800)	
	Residual Funds	<u>4,392</u>	<u>503,197</u>
	Residual funds		
Capital Outlay			
46-691.530	Machinery & Equipment		
	Telephone replacement project		<u>70,000</u>
	Total Capital Projects Fund Requests		<u><u>\$ 573,197</u></u>

**City of Live Oak
2005 C.O. Bond Fund
Project Requests
2015/2016 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Capital Projects			
Capital Outlay			
48-697.500	Machinery & Equipment Telephone replacement project		<u>59,252</u>
	Total Capital Projects Fund Requests		<u>\$ 59,252</u>

**City of Live Oak
2014 G.O Bonds Fund
Project Requests
2015/2016 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Capital Projects			
Administration			
49-400.400	Professional Fees Arbitrage Calculations		\$ 4,500
Construction			
49-694.500	Prop I Projects	7,280,239	
49-696.500	Prop II Projects	862,678	
49-697.500	Prop III Projects	<u>185,000</u>	<u>8,327,917</u>
	Total Capital Projects Fund Requests		<u>\$ 8,332,417</u>

**City of Live Oak
Emergency Radio System Fund
Capital Requests
2015/2016 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Emergency Radio System Fund			
17-537.574	Communication Equipment		
	Maesto Radio Console AES Encryption (2 @ \$4,500 ea)	9,000	
	Encryption Labor Charge (2 @ \$2,000 ea)	4,000	
	Yearly Radio Reprogramming	<u>2,500</u>	<u>\$ 15,500</u>
	 Total Emergency Radio System Fund Requests		 <u><u>\$ 15,500</u></u>

City of Live Oak
Utility Development/Renewal and Replacement Fund
Capital Requests
2015/2016 Approved Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Utilities			
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	
	Lift Station Rehabilitaion	50,000	
	Water Conservation Program	10,000	
	Water/Sewer Main Major Repair/Replacement	<u>50,000</u>	\$ 340,000
30-560.561	Water/Sewer System Extention Unforeseen extentions		50,000
30-560.574	Vehicles/Equipment		
	(1) Truck 3/4 ton to replace W-3 2005 3/4 ton truck	35,000	
	(1) Hydro Excavator to replace W-11 2008 Vermeer	<u>80,000</u>	115,000
30-560.581	Plant Equipment		
	(1/2) Material Storage Bins		25,000
30-560.588	Small Equipment Replacement		<u>5,000</u>
	Total Utility Development and R&R Fund Requests		<u>\$ 535,000</u>

**City of Live Oak
Stormwater Utility Fund
Capital Requests
2015/2016 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Utilities			
61-567.580	Operating Equipment Material Storage Bins (1/2)		<u>\$ 25,000</u>
	Total Stormwater Utility Fund Requests		<u><u>\$ 25,000</u></u>

City of Live Oak
Economic Development Corporation Fund
Capital Requests
2015/2016 Approved Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Economic Development Corporation			
Capital Projects			
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
2015/16 APPROVED ANNUAL SALARY SCHEDULE**

Job Title	Pay Group	Range Steps																
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
GENERAL POSITIONS																		
PARKS MAINTENANCE WORKER	103	24,544.48	25,280.81	25,912.83	26,560.65	27,224.67	27,905.29	28,602.92	29,317.99	30,050.94	30,802.21	31,572.27	32,361.58	33,170.62	33,999.88	34,848.88	35,689.49	
PUBLIC WORKS/PARKS MAINTENANCE WORKER																		
PUBLIC WORKS/PARKS MAINTENANCE WORKER																		
STORMWATER/PUBLIC WORKS MAINTENANCE WORKER																		
UTILITY MAINTENANCE WORKER																		
RECEPTIONIST																		
ADMINISTRATIVE CLERK	104	26,017.15	26,797.66	27,467.60	28,154.29	28,858.15	29,579.60	30,319.09	31,077.07	31,854.00	32,650.35	33,466.61	34,303.27	35,160.85	36,039.87	36,940.87	37,724.86	
BUILDING MAINTENANCE/CUSTODIAN																		
DEPUTY COURT CLERK																		
EQUIPMENT OPERATOR																		
UTILITY BILLING CLERK																		
ANIMAL CONTROL OFFICER	105	27,578.17	28,405.52	29,115.66	29,843.55	30,589.64	31,354.38	32,138.24	32,941.69	33,765.24	34,609.37	35,474.60	36,361.47	37,270.50	38,202.27	39,157.32	39,988.35	
TELECOMMUNICATIONS OFFICER	106	29,232.86	30,109.85	30,862.60	31,634.16	32,425.02	33,235.64	34,066.53	34,918.20	35,791.15	36,685.93	37,603.08	38,543.15	39,506.73	40,494.40	41,506.76	42,387.65	
FINANCE CLERK																		
MECHANIC																		
CODE ENFORCEMENT OFFICER	107	30,986.84	31,916.44	32,714.35	33,532.21	34,370.52	35,229.78	36,110.52	37,013.29	37,938.62	38,887.09	39,859.26	40,855.74	41,877.14	42,924.07	43,997.17	44,930.91	
EQUIPMENT OPERATOR II																		
SENIOR EQUIPMENT OPERATOR																		
ADMINISTRATIVE ASSISTANT	108	32,846.05	33,831.43	34,677.21	35,544.14	36,432.75	37,343.57	38,277.16	39,234.08	40,214.94	41,220.31	42,250.82	43,307.09	44,389.77	45,489.51	46,637.00	47,626.77	
EMERGENCY MANAGEMENT COORDINATOR																		
EVIDENCE ROOM TECHNICIAN																		
EXECUTIVE ASSISTANT	109	34,616.81	35,661.31	36,757.85	37,676.79	38,618.71	39,584.18	40,573.79	41,588.13	42,627.83	43,693.53	44,785.87	45,905.51	47,053.15	48,229.48	49,435.22	50,484.37	
HR GENERALIST																		
IT NETWORK ADMINISTRATOR																		
PURCHASING/BUDGET COORDINATOR																		
ANIMAL CONTROL SUPERVISOR	110	36,905.82	38,012.99	38,963.32	39,837.40	40,935.84	41,959.23	43,008.21	44,083.42	45,185.50	46,315.14	47,473.02	48,659.84	49,876.34	51,123.25	52,401.33	53,513.44	
COURT CLERK																		
TELECOMMUNICATIONS SHIFT SUPERVISOR																		
FLEET SERVICES SUPERVISOR																		
PARKS SUPERVISOR																		
UTILITIES SUPERVISOR																		
RECREATION COORDINATOR																		
ACCOUNTING SUPERVISOR	111	39,858.28	41,054.03	42,080.38	43,132.39	44,210.70	45,315.97	46,448.87	47,610.09	48,800.34	50,020.35	51,270.88	52,552.63	53,866.45	55,213.11	56,593.44	57,794.51	
BUILDING OFFICIAL	112	43,844.11	45,159.44	46,288.42	47,445.63	48,631.77	49,847.57	51,093.76	52,371.10	53,680.38	55,022.39	56,397.95	57,807.90	59,253.09	60,734.42	62,252.78	63,573.96	
PUBLIC WORKS SUPERINTENDENT	113	48,228.52	49,675.38	50,917.26	52,190.20	53,494.95	54,832.32	56,203.13	57,608.21	59,048.42	60,524.63	62,037.74	63,588.68	65,178.40	66,807.86	68,478.06	69,931.35	
ACCOUNTING SUPERVISOR	114	53,051.38	54,642.92	56,008.99	57,409.21	58,844.44	60,315.56	61,823.44	63,369.03	64,953.26	66,577.09	68,241.52	69,947.55	71,686.24	73,468.65	75,325.86	76,924.49	
BUILDING OFFICIAL																		
PUBLIC WORKS SUPERINTENDENT																		
MANAGEMENT POSITIONS																		
CITY SECRETARY	I	55,897.37	57,574.29	59,301.52	60,784.05	62,303.66	63,861.25	65,457.78	67,094.23	68,771.58	70,490.87	72,253.15	74,059.47	75,910.96	77,808.74	79,753.95	81,747.80	83,846.06
MANAGER OF SUPPORT SERVICES BUREAU	II	63,723.00	65,634.69	67,603.73	69,293.83	71,026.17	72,801.83	74,621.87	76,487.42	78,399.61	80,359.60	82,368.59	84,427.80	86,538.50	88,701.96	90,918.51	93,192.50	95,564.51
IT DIRECTOR	III	72,644.22	74,823.55	77,058.26	78,984.96	80,969.84	82,944.08	85,068.94	87,195.66	89,375.55	91,609.94	93,900.19	96,247.69	98,653.89	101,120.23	103,648.24	106,239.44	108,966.34
FINANCE DIRECTOR																		
FIRE CHIEF																		
MANAGER OF ECONOMIC AND COMMUNITY DEVELOPMENT																		
POLICE CHIEF																		
PUBLIC WORKS DIRECTOR																		
ASSISTANT CITY MANAGER	IV	82,814.42	85,298.85	87,857.61	90,054.26	92,305.62	94,613.26	96,978.59	99,403.05	101,888.13	104,435.33	107,048.22	109,722.37	112,465.43	115,277.07	118,158.99	121,112.97	124,221.62
CITY MANAGER	V	96,064.72	98,946.66	101,915.06	104,462.94	107,074.51	109,751.38	112,465.16	115,307.54	118,180.23	121,144.98	124,173.61	127,277.95	130,459.90	133,721.40	137,064.43	140,491.04	144,097.08
CITY MANAGER	VI	113,356.37	116,757.06	120,259.78	123,266.27	126,347.93	129,506.63	132,744.29	136,062.90	139,464.47	142,951.06	146,524.86	150,187.96	153,942.68	157,791.25	161,736.03	165,779.43	170,034.95

**CITY OF LIVE OAK
2015/16 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	\$36,045.08	\$37,126.43	\$38,054.59	\$39,005.95	\$39,981.10	\$40,980.63	\$42,005.14	\$43,055.27	3.0%	2.5%	2.5%	2.5%	2.5%	2.5%								
		\$41,152.60	\$42,387.18	\$43,448.86	\$44,533.03	\$45,646.36	\$46,787.52	\$47,957.20	\$49,156.13	\$50,385.04	\$51,644.66	\$52,935.78	\$54,259.17	2.5%	2.5%	2.5%							
Fire Lieutenant	F-3	\$56,425.33	\$58,118.08	\$59,571.04	\$61,060.31	\$62,586.82	\$64,151.49	\$65,755.28	\$67,399.16	\$69,084.14	3.0%	2.5%	2.5%	2.5%	2.5%								
		\$59,802.36	\$61,596.43	\$63,136.34	\$64,714.75	\$66,332.62	\$67,990.93	\$69,690.71	\$71,432.97	\$73,218.80	\$75,049.27	2.5%	2.5%	2.5%	2.5%								
Assistant Fire Chief	F-5	\$71,373.86	\$73,515.08	\$75,352.95	\$77,236.78	\$79,167.70	\$81,146.89	\$83,175.56	\$85,254.95	\$87,386.33	\$89,570.98	\$91,810.26	\$94,105.51	\$96,458.15	\$98,869.61	3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%

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**CITY OF LIVE OAK
2015/16 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	\$13.079	\$13.471	\$13.808	\$14.153	\$14.507	\$14.870	\$15.241	\$15.622	3.0%	2.5%	2.5%	2.5%	2.5%	2.5%							
		\$14.932	\$15.380	\$15.764	\$16.159	\$16.563	\$16.977	\$17.401	\$17.836	\$18.282	\$18.739	\$19.207	\$19.688	2.5%	2.5%	2.5%						
Fire Lieutenant	F-3	\$20.474	\$21.088	\$21.615	\$22.155	\$22.709	\$23.277	\$23.859	\$24.455	\$25.067	3.0%	2.5%	2.5%	2.5%	2.5%							
		\$21.699	\$22.350	\$22.909	\$23.481	\$24.068	\$24.670	\$25.287	\$25.919	\$26.567	\$27.231	3.0%	2.5%	2.5%	2.5%	2.5%						
Assistant Fire Chief	F-5	\$34.314	\$35.344	\$36.227	\$37.133	\$38.061	\$39.013	\$39.988	\$40.988	\$42.013	\$43.063	\$44.140	\$45.243	\$46.374	\$47.533	3.0%	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	Each \$ 50.00
Intermediate, Advanced or Master Fire Fighter	Each \$ 50.00
Plumbing Inspector	\$ 100.00
Building Inspector	\$ 25.00
ICC Permit Tech	\$ 25.00
HVAC or Electrical License	\$ 40.00
Class A or B Water or Wastewater and Dual Water /Wastewater	Each \$ 30.00
Class C Water or Wastewater	\$ 25.00
Pesticide/Herbicide License	\$ 20.00
Arborist	\$ 25.00
EMT Intermediate	\$ 25.00
Fire Inspector	\$ 25.00
Intermediate and Advanced Telecommunications Certification	Each \$ 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

City of Live Oak, Texas
Proposed Budget 2015/16

Seasonal Employee Hourly Pay Rate Schedule

<u>Position</u>	<u>Rate per Hour</u>
1st Year Lifeguard	\$ 8.75
2nd Year Lifeguard	\$ 9.25
Sr. Lifeguard	\$ 9.75
Lifeguard - Head Guard	\$ 11.00
Lifeguard - Pool Party	\$ 10.50
Lifeguard - Swim Lesson	\$ 10.50



City of Live Oak

Approved Budget 2015/16

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 – 2,585
Commercial Customers - 195

SEWER

Residential Customers – 4,500
Commercial Customers - 225

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
Approved Budget 2015/16

General Information

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

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

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

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

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

City of Live Oak
Approved Budget 2015/16

Glossary of Accounts

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

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

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

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

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

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

City of Live Oak

State of Texas

8001 Shin Oak Drive

Live Oak, Texas 78233-2497

TP # (210) 653-9140