

Approved Annual Budget

LiveOak

THE CITY OF LIVE OAK TEXAS

Strength in Community

Fiscal Year 2016/2017

October 1, 2016 through September 30, 2017

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 \$276,478, which is a 5.51% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$239,477.”

2. The record vote of each member of the governing body by name voting on the adoption of the 2016/2017 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>2015/16</u>	Current Fiscal Year <u>2016/17</u>
a. The Property Tax Rate (<u>Adopted</u>)	\$0.467691	\$0.446837
b. The Effective Tax Rate	0.467691	0.446837
c. The Effective Maintenance & Operations Tax Rate	0.487633	0.481917
d. The Maximum Operating Tax Rate	0.526643	0.520470
e. The Total Rollback Tax Rate	0.663407	0.644687
f. The Rollback Tax Rate, adjusted for sales tax	0.489027	0.475963
g. The Debt Rate	0.136764	0.124217

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 \$18,671,860. (including principal and interest). The total amount of outstanding debt obligations considered self-supporting is \$7,044,084. 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 2016-17 Principal & Interest Requirements for Debt Service are:

- a. Property Tax Supported Debt: \$1,415,705
- b. Self-Supporting Debt: \$988,321



City of Live Oak, Texas
APPROVED BUDGET

FISCAL YEAR 2016-17
October 1, 2016 – September 30, 2017

CITY COUNCIL

MARY M. DENNIS
Mayor

MENDELL MORGAN
Council Member, Place 1
Mayor Pro Tem

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

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 2016/17
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2016/17 BUDGET MESSAGE

Date: September 13, 2016
To: Mayor and City Council
From: Scott Wayman, City Manager
Leroy Kowalik, Finance Director
Subject: 2016/17 Budget

Let's Keep the Good Thing Going

A quick look back;

2008/09 – 2013/14 – Was all about withstanding the shaky economy.

2014/15 – Time to Move on With a New Book

2015/16 – Exciting Times... But move cautiously

Looking back to the message for the 2014/15 adopted budget that talked about the next journey of growth and progress for the City of Live Oak, things have been rolling in Live Oak. There are still some things happening at the national and world level that are worth keeping an eye on, but all-in-all, things have turned around in this area. Live Oak is definitely seeing some exciting times now and the future is looking very good. If there are lessons to learn from the last 6-7 years, it is to be prepared and move cautiously. The City also needs to take advantage of these good times to better prepare itself for the next round of uncertainty. This concept is why this year's budget message is labeled "Let's Keep the Good Thing Going".

The 2016/17 budget cycle was again very reflective of a more prosperous environment. 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. Pat Booker Road continues to show the greatest signs of commercial growth. The City is also in year three of the bond projects that were passed in May 2014. The level of sales tax remittance over the last two years has been incredible. The 2016 Certified Tax Rolls reflect that residential and commercial property values are again on the rise. The City has over \$30 million of new taxable valued properties coming on board since last year; and, there continues to be a huge increase in commercial development interests within the City.

The 2016/17 approved budget continues to dictate that the City remains in a strong and 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 increases in this budget cycle was various capital purchases. 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 adopted 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 \$0.446837 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 adopted budget, please see Attachment A.

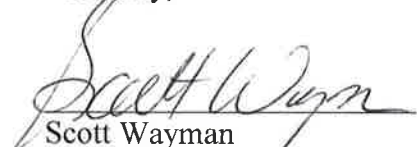
1. This year's budget took another progressive step forward to better align and prepare itself for a stable future.
2. Budgets for seven of the last nine years focused on aligning the City with the next round of growth. The results of these efforts continue to be visible in the preparation of the last several budgets including 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 continues 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 capital requests, several one-time expenditures and emergency maintenance costs. The City has a fiscal policy in place that recommends maintaining at least six months of General Fund operating expenditures in reserves. The City currently maintains a fund balance that is greater than six months of operating expenditures.
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 consolidating 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. Continue to address any deficiencies in personnel costs in order to make Live Oak's salaries competitive among area cities.
9. This budget is re-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 2016/17 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 \$0.446837 per \$100 valuation which was the calculated effective tax rate.

In conclusion, the City of Live Oak has endured many challenges over the past 8-9 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. There are still some issues at the national and world level that could cause some instability throughout the economy, however; the City is in a prosperous, exciting time and should take full advantage of these good times to better align itself for long-term stability. The storyline of this budget "Let's Keep the Good Thing Going" 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
2016/2017 Approved Budget

Welcome to Budget 2016/17! Based on the revenue projections in the approved budget, the future continues to look promising for the City of Live Oak, its citizens and retail partners. The overall message for the 2016/17 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 previous budgets. The current year's approved 2015/16 budget took a huge step in returning things back to a normal budget cycle. This budget allows us to take another healthy step forward. Current programs and services that are already in place are being proposed for funding at the same levels as the current year with some very minor changes; 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 entire 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 a 4%-5% increase for sales tax collections over last year. The projection for ending the year is a conservative 2.75% better than last fiscal year. For the proposed budget, staff is staying close to the same level as the current year projection. 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 presented with only minor upward adjustments to be more reflective of what the City has experienced on an average basis.
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 includes \$30,300,000 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
2016/2017 Approved Budget

Attachment A

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 slightly higher than last year and that increase is 100% contributable to the increase in capital request.

Expenditures

Personnel Costs

As mentioned in 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 approximately 117 full-time equivalents (FTEs) in the 2015/16 budget. In the 2016/17 budget, there are approximately 114 FTEs. There are no requests to add additional personnel.
 - 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 last year and council approved a 5% across the board market adjustment to correct some inadequacies. The proposed budget has incorporated a 2% market adjustment to continue to stay competitive with surrounding cities.
- Eligible employees are proposed to get their annual step increase. An annual step is 2.5%.



City of Live Oak
Budget Assumptions and Estimates
2016/2017 Approved Budget

- Currently health care costs are anticipated to stay at current levels with the exception of dental coverage. The increase for dental coverage is reflected in the proposed budget.
 - IPS (third party administrator) is in the process of preparing their final recommendations to staff for the City’s health care package for approval by City Council.
- TMRS (retirement) has issued their rate letter for the upcoming year and our FULL rate has dropped slightly for the 2nd straight year. 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. Most changes in supplies and other services and charges were very minimal. The biggest increases to departmental budgets are in capital requests which we will further discuss in the workshops.

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.**

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 – A 2% market adjustment is being proposed across the board which will continue to keep our salaries competitive to surrounding cities.



City of Live Oak
Budget Assumptions and Estimates
2016/2017 Approved Budget

Capital Outlay – This is where most of the budget increase are occurring in the proposed budget. We will go through many of these items in the budget workshops. Many of the requests are one-time requests or purchases that will take the department out into the future.

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:

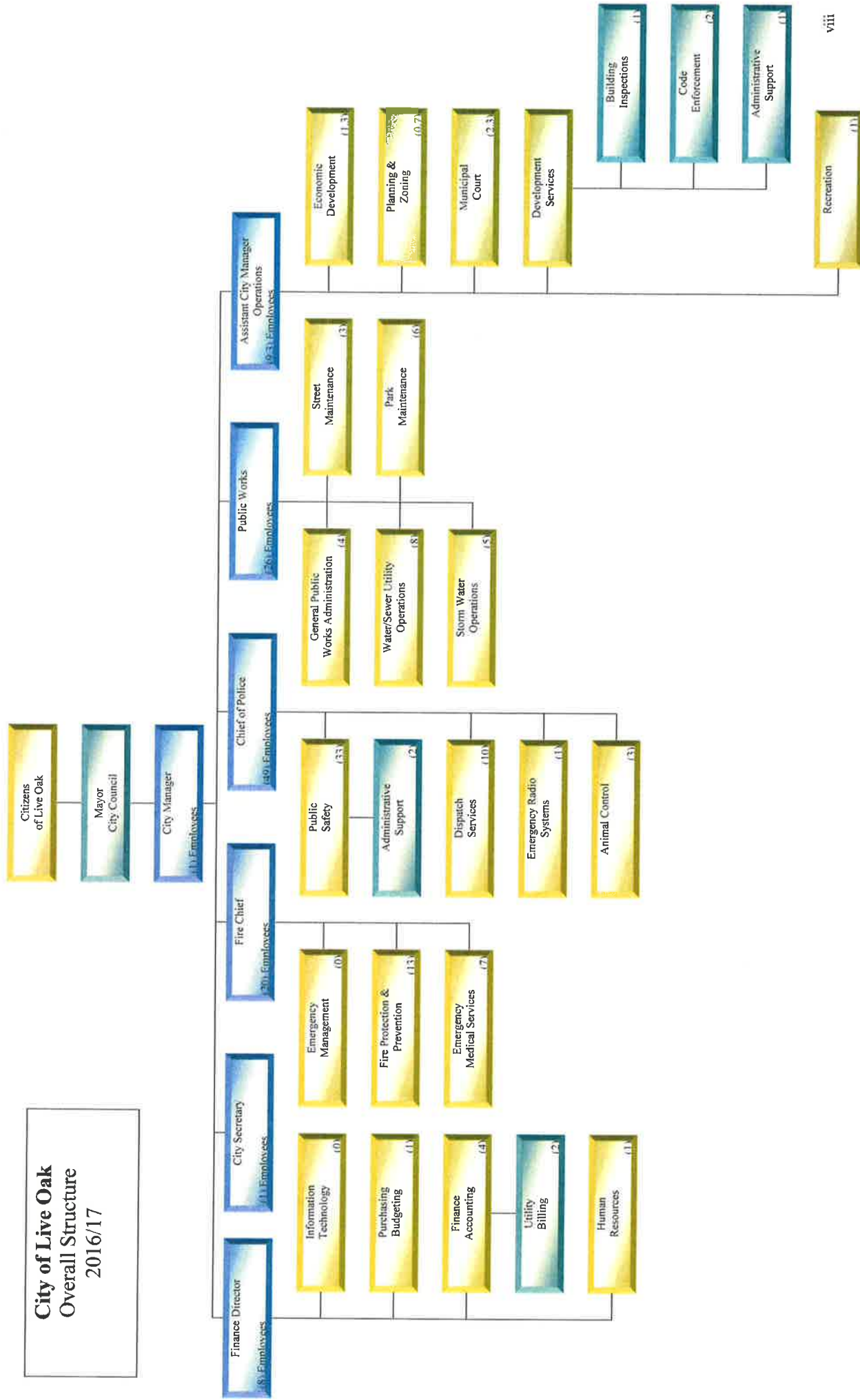
The City utilized several special revenue funds to track revenues and expenditures that are unique for a specific purpose. Examples of these funds are: Child Safety Fund, Court Technology Funds, Court Security Funds, etc. There are no major changes in the status of these funds for the 2015/16 proposed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

Utility Funds:

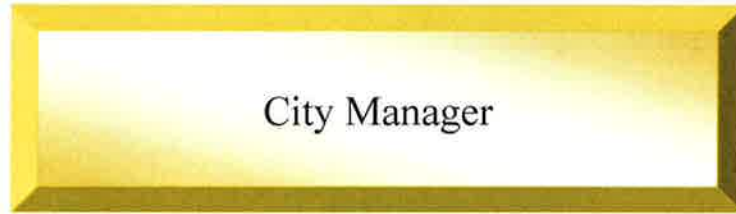
It has been approximately six years since any rate study was performed on the utility funds. Utility rates need to be adjusted from time-to-time to keep up with the cost of providing these services to the citizens. The last rate increase occurred in the 2011/12 fiscal year. The one prior to that was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



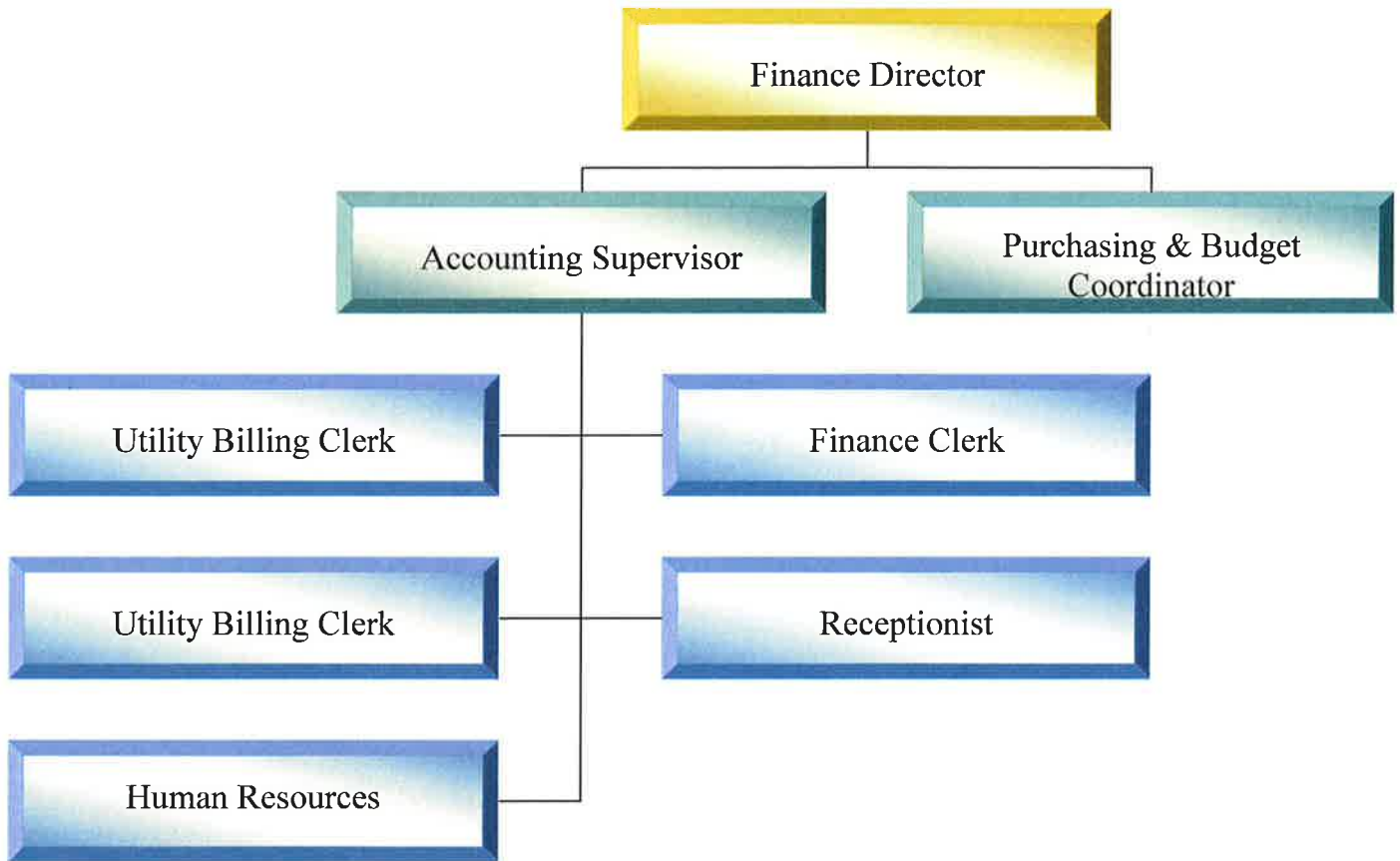
City of Live Oak Overall Structure 2016/17



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



City of Live Oak Finance Department Department Organizational Chart



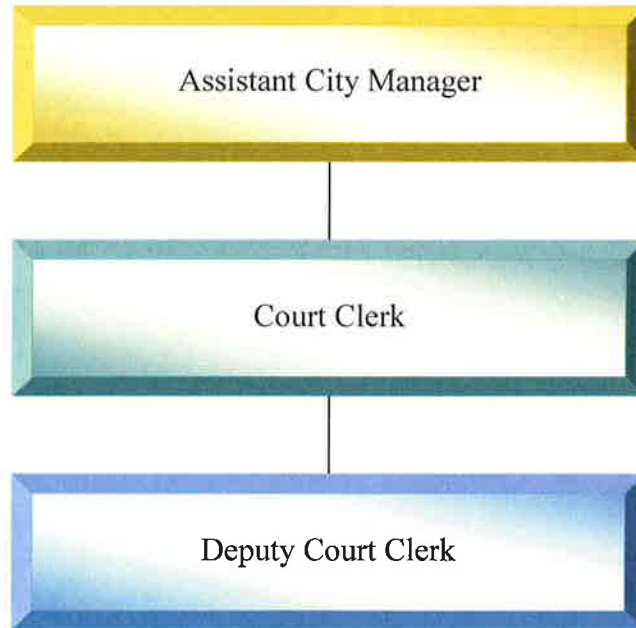
City of Live Oak
City Secretary
Department Organizational Chart



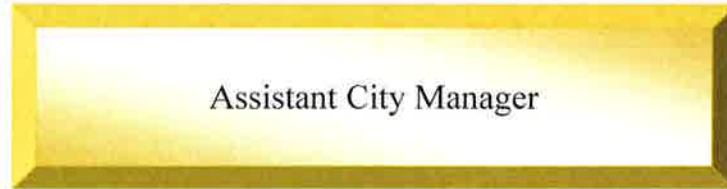
**City of Live Oak
Information Technology
Department Organizational Chart**



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



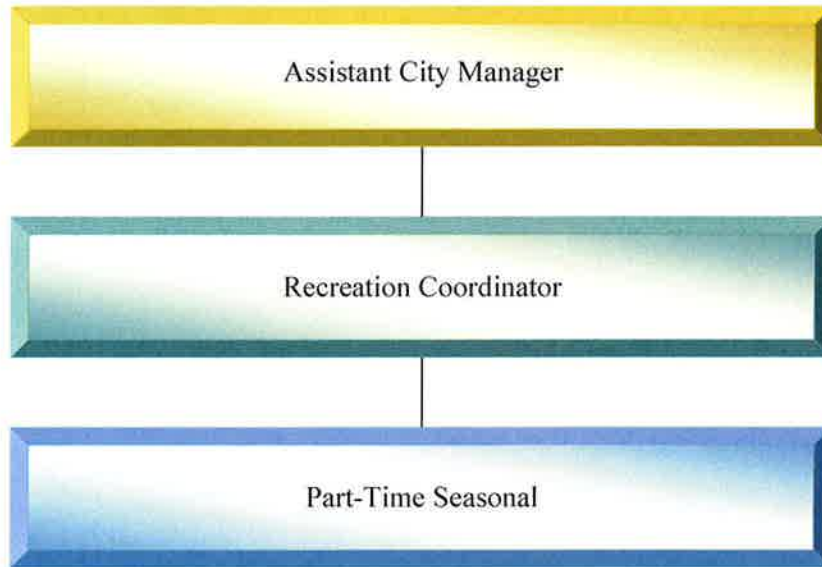
**City of Live Oak
Planning & Zoning
Department Organizational Chart**



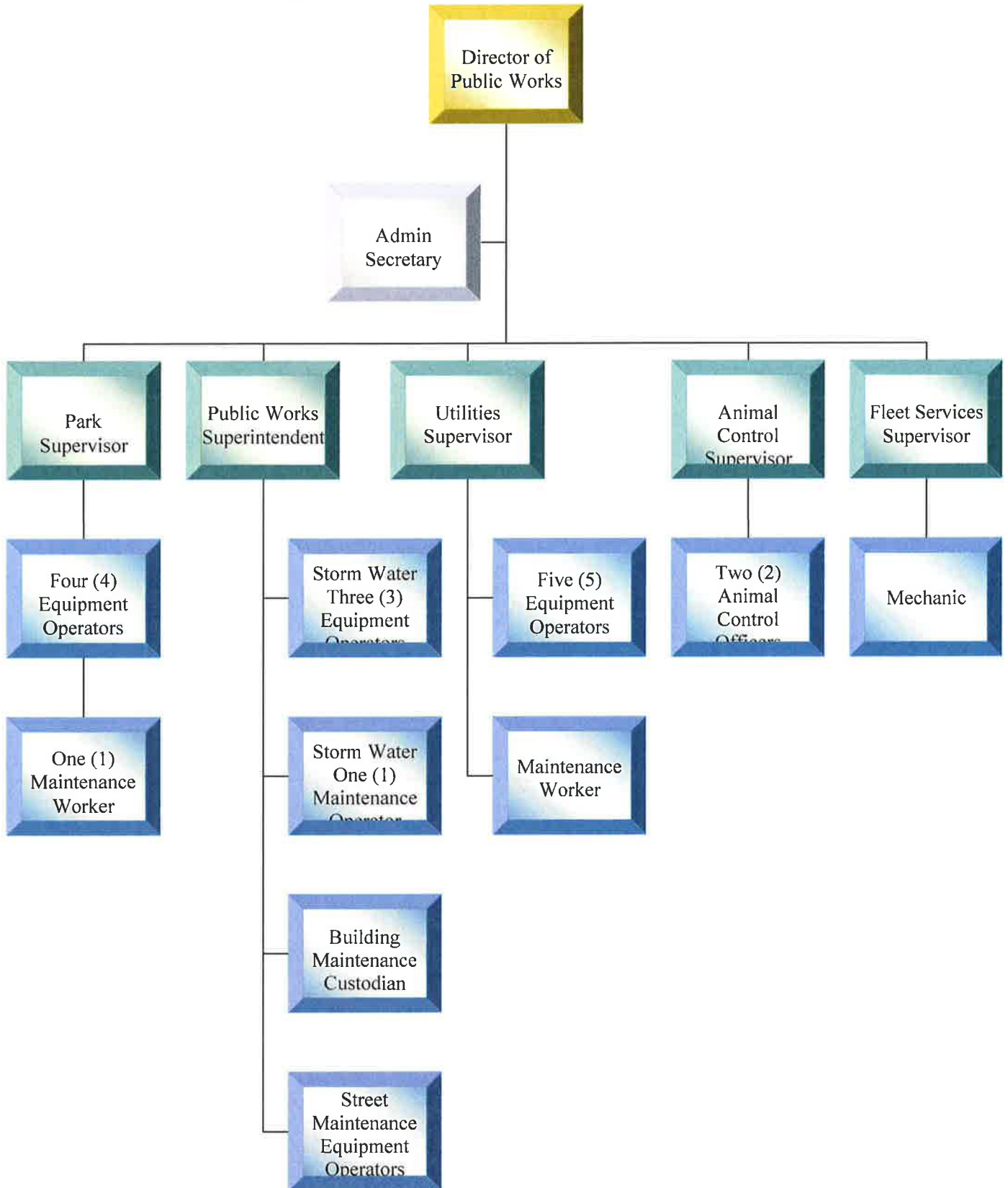
**City of Live Oak
Development Services
Department Organizational Chart**



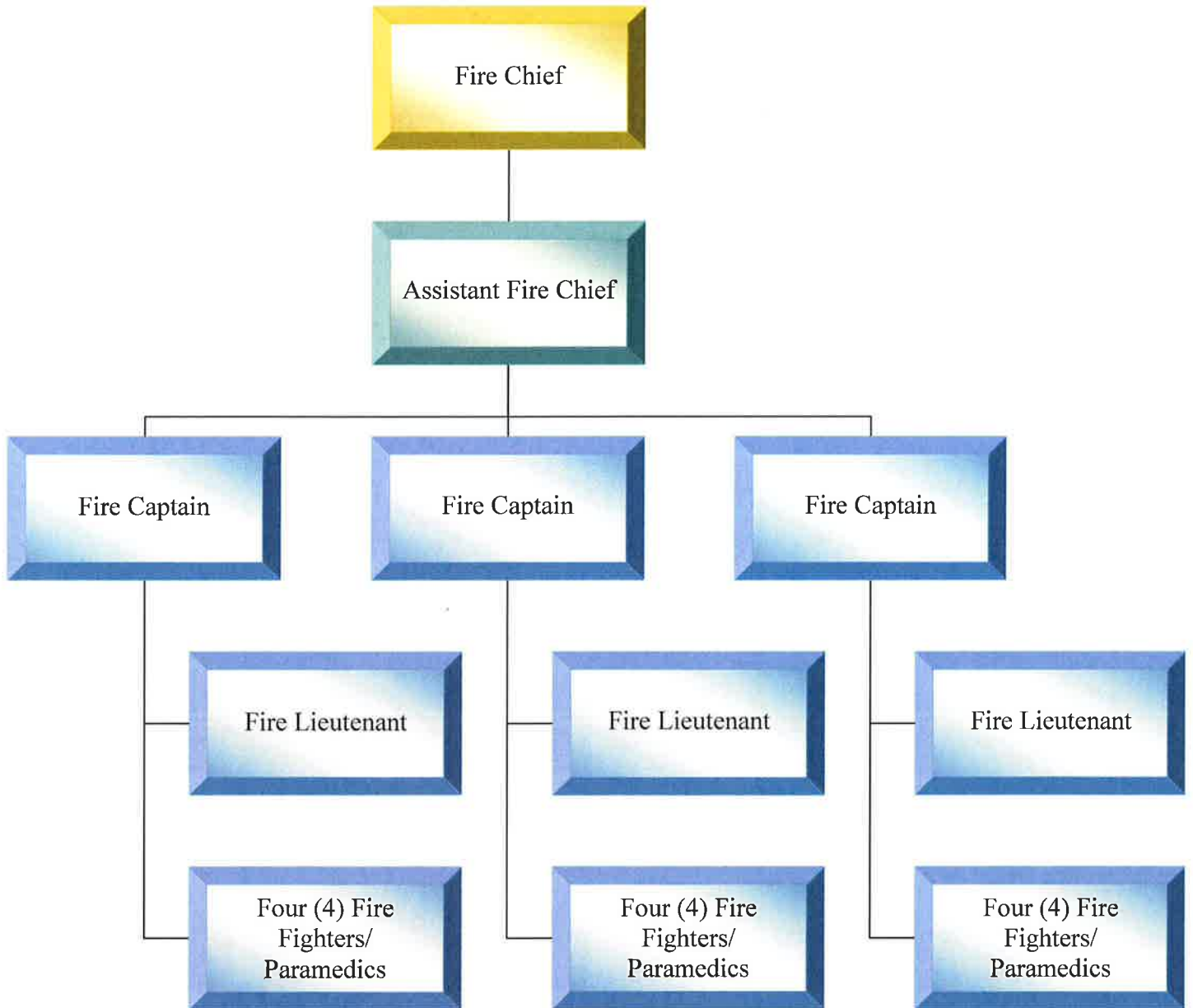
City of Live Oak Recreation Department Organizational Chart



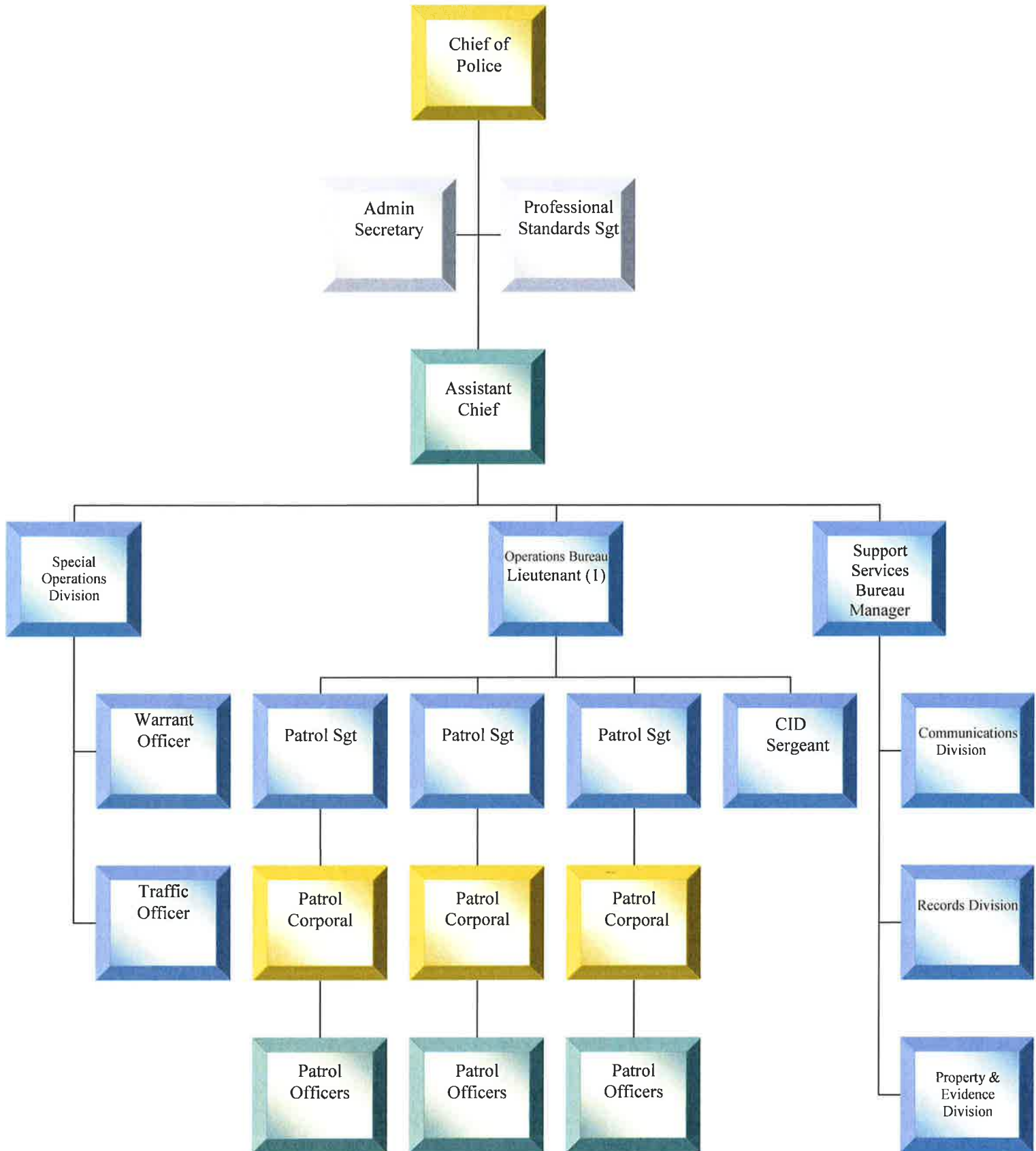
City of Live Oak Public Works Department Organizational Chart



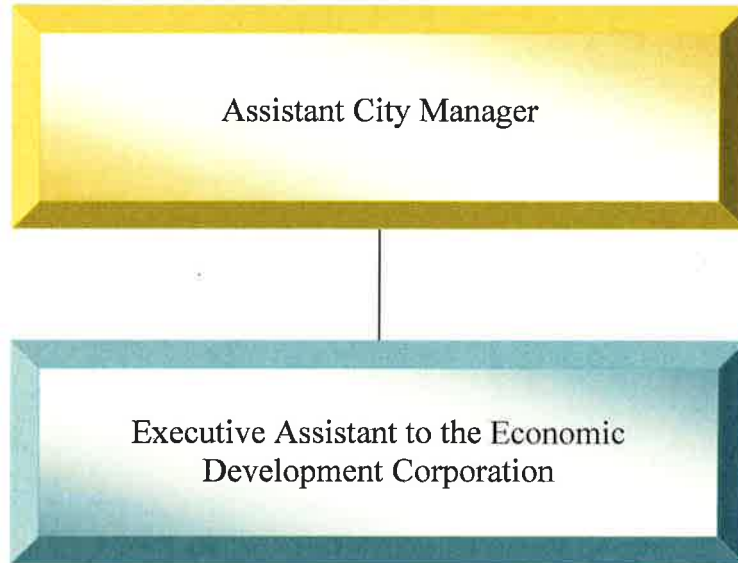
City of Live Oak Fire Department Department Organizational Chart



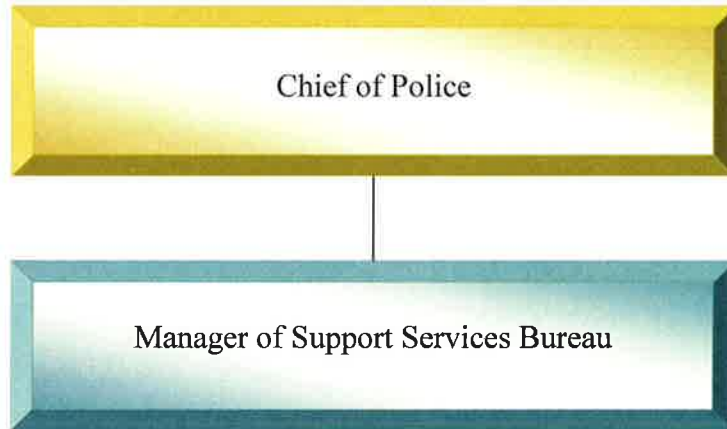
City of Live Oak Police Department Department Organizational Chart



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



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





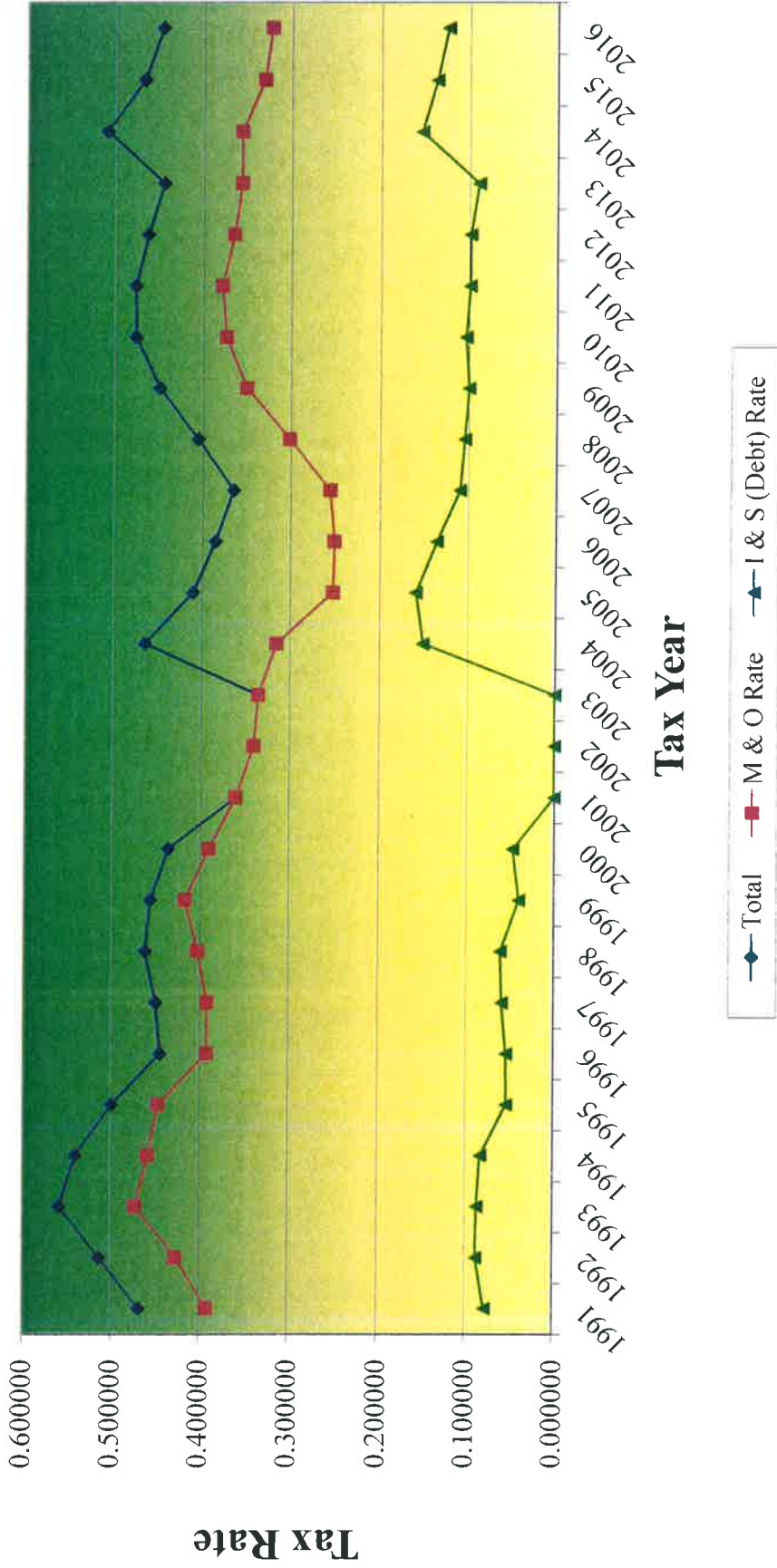
**CITY OF LIVE OAK
APPROVED BUDGET 2016/2017
SUMMARY - ALL FUNDS**

	<u>Estimated Beginning Balance Oct. 1, 2016</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, 2017</u>
General Fund	\$ 8,233,262	\$12,538,717	\$ 299,000	\$11,934,511	\$ 903,206	\$ 653,812	\$ 7,579,450
Abatement Fund	11,965	7,000	-	11,000	-	-	7,965
Asset Replacement Fund	1,935,420	12,000	582,102	72,000	-	-	2,457,522
Debt Service Fund	336,967	1,418,705	988,321	2,407,026	-	-	336,967
Special Revenue Funds							
Forfeiture Fund	18,183	15,000	-	6,000	-	-	27,183
Federal/State Grants Fund	-	-	-	-	-	-	-
Child Safety Fund	75,075	12,000	-	12,000	-	-	75,075
Court Technology Fund	112,336	12,100	-	12,150	-	-	112,286
Court Security Fund	48,269	10,100	-	20,370	-	-	37,999
Hotel Occupancy Tax Fund	877,255	535,500	-	424,305	-	-	988,450
Emergency Radio Sys Fund	76,653	36,100	55,025	148,875	-	-	18,903
PEG Fund	186,466	40,300	-	-	-	-	226,766
Alamo Regional SWAT Fund	13,445	32,500	6,500	12,475	26,500	-	13,470
Capital Projects Funds							
Capital Projects Fund	756,940	-	321,500	738,549	-	-	339,891
Woodcrest Park Fund	33,781	50	-	33,831	-	-	-
2005 CO Bonds Fund	6,592	15	-	6,607	-	-	-
2014 GO Bonds Fund	3,995,380	10,000	-	4,005,380	-	-	-
Enterprise Funds							
Utility Operations Fund	638,733	3,620,550	-	3,115,850	594,145	-	549,288
Utility Dev/R&R Fund	887,130	2,500	300,000	710,000	-	-	479,630
Stormwater Operation Fund	489,415	550,500	-	802,750	58,253	-	178,912
Economic Dev. Corp. Fund	<u>2,125,312</u>	<u>1,916,165</u>	<u>-</u>	<u>1,016,340</u>	<u>970,344</u>	<u>-</u>	<u>2,054,793</u>
Total Funds	<u>\$ 20,858,579</u>	<u>\$20,769,802</u>	<u>\$2,552,448</u>	<u>\$25,490,019</u>	<u>\$2,552,448</u>	<u>\$ 653,812</u>	<u>\$ 15,484,550</u>

**City of Live Oak
2016/17 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
2016	2017	0.446837	0.322620	0.124217	0.168724

City of Live Oak Ad Valorem Tax Rates







**GENERAL FUND
APPROVED BUDGET
FISCAL YEAR 2016/2017**

Estimated Beginning Fund Balance October 1, 2016: \$ 8,233,262

Estimated Revenues: 12,837,717

Approved Expenditures:

Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures
City Council	3,115	16,000	305,000	-	324,115
City Manager's Office	209,300	2,000	34,000	-	245,300
City Secretary's Office	93,900	44,655	297,091	8,000	443,646
Municipal Court	123,500	6,000	103,350	-	232,850
Finance Department	380,200	20,850	150,595	45,000	596,645
Emergency Management Office	-	2,775	14,900	-	17,675
Police Department	3,209,250	132,590	214,775	45,375	3,601,990
Communication Services	545,350	12,850	40,505	6,000	604,705
Fire & EMS Services	1,817,200	101,400	271,375	231,200	2,421,175
Public Works	308,900	257,900	339,700	35,010	941,510
Street Maintenance	202,500	73,500	199,000	-	475,000
Animal Control	199,450	20,895	40,180	-	260,525
Parks Maintenance	346,500	74,400	125,200	33,000	579,100
Recreation	118,900	29,100	87,565	75,000	310,565
Planning & Zoning	98,150	4,000	25,000	-	127,150
Development Services	253,650	13,580	94,290	39,040	400,560
Information Technology	-	7,500	299,000	45,500	352,000
Transfers Out.	-	-	465,985	437,221	903,206
Total Expenditures	<u>7,909,865</u>	<u>819,995</u>	<u>3,107,511</u>	<u>1,000,346</u>	<u>12,837,717</u>

Net Revenues/Expenditures -

Less Fund Balance Used in 2017 Operations (653,812)

Ending Fund Balance September 30, 2017: \$ 7,579,450

**GENERAL FUND
APPROVED BUDGET
FISCAL YEAR 2015/2016
(AS AMENDED)**

Beginning Fund Balance October 1, 2015: \$ 7,546,219

Estimated Revenues: 12,254,653

Approved Expenditures:

Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures
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	5,650	96,700	-	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, Inspections & 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	29,500	91,500	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	76,750	6,300	309,450	41,430	433,930
Transfers Out.	-	-	365,132	345,289	710,421
Total Expenditures	<u>7,952,910</u>	<u>777,075</u>	<u>2,955,824</u>	<u>568,844</u>	<u>12,254,653</u>

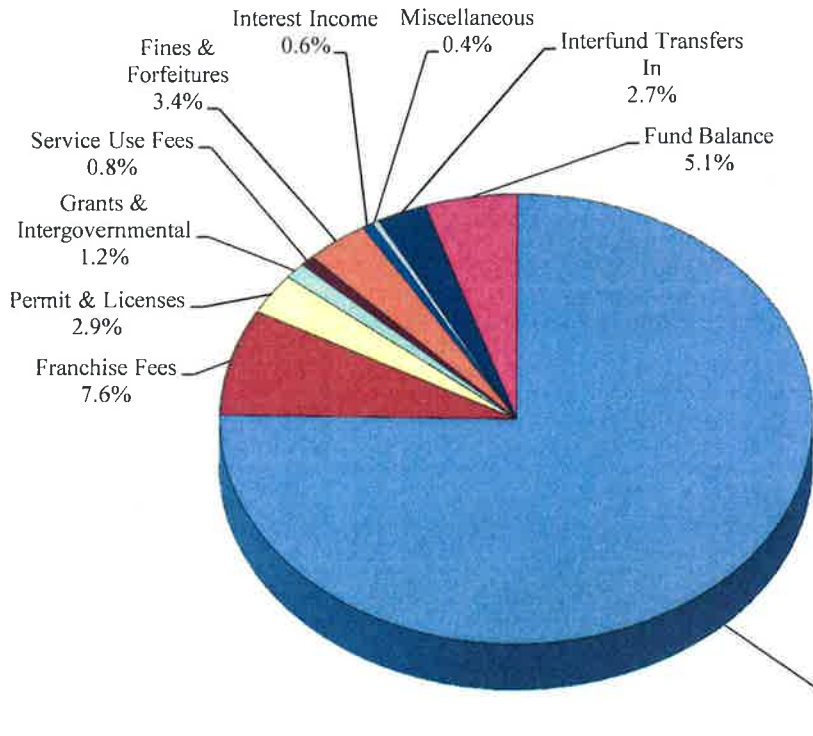
Net Revenues/Expenditures -

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

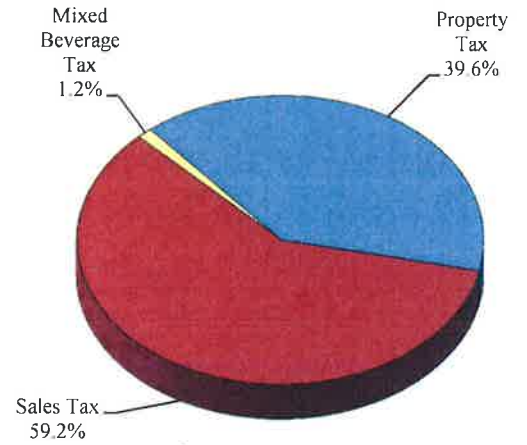
Ending Fund Balance September 30, 2016: \$ 6,856,564

**City of Live Oak
Approved Budget - General Fund
Fiscal Year 2016/17**

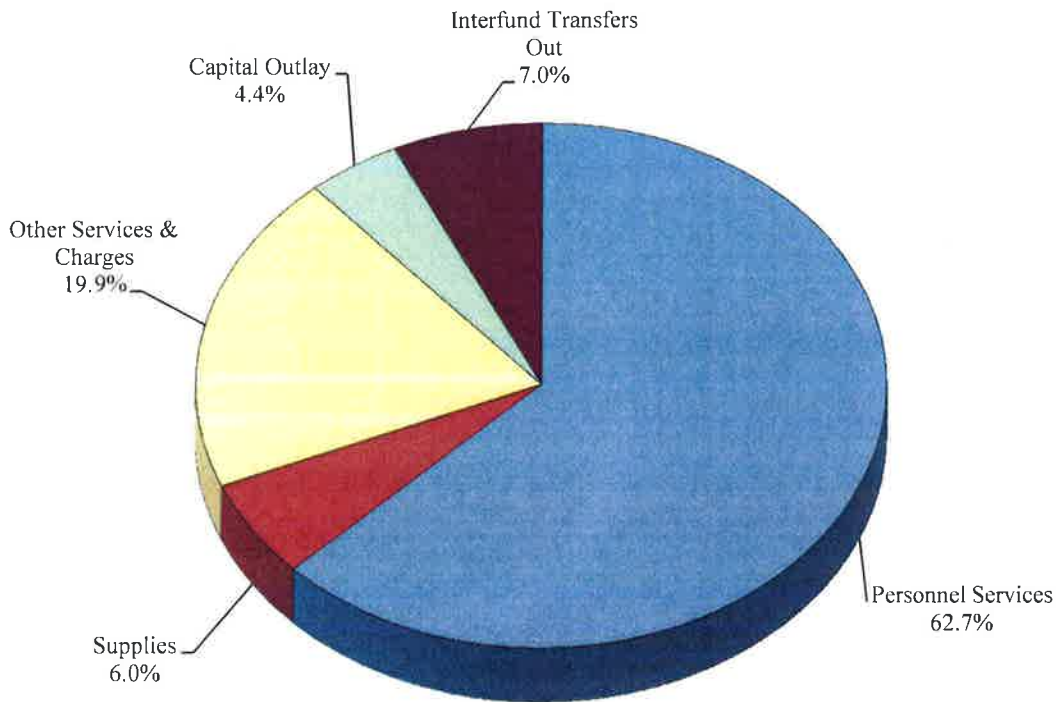
Sources of General Fund Revenue



Sources of Taxes



Uses of General Fund Revenue





**City of Live Oak
General Fund
2016/17 Approved Budget**

	Audited 2014/15 Actual	Current FY 2015/16		Approved Budget FY 2016/17	Budget Increase/ (Decrease)	
		Amended Budget	Projected End-of-Year			
REVENUES						
TAXES - AD VALORM						
310.110	Current AdValorem Tax Rev	3,393,445	3,548,330	3,500,000	3,820,360	272,030
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	-	-	6,834	-	-
310.900	Refunds - AdValorem Taxes	-	(1,000)	-	(1,000)	-
	TOTAL TAXES - AD VALORM	<u>3,393,445</u>	<u>3,552,330</u>	<u>3,506,834</u>	<u>3,824,360</u>	<u>272,030</u>
TAXES - OTHER						
311.300	General Sales/Use Tax Revenue	3,706,869	3,623,745	3,808,808	3,818,330	194,585
311.301	Sales/Use Tax to Reduce AdV Tx	1,853,435	1,811,873	1,904,404	1,909,165	97,292
311.399	Sales Tax Services	-	-	-	-	-
312.000	Mixed Beverage Tax	101,768	115,000	112,000	115,000	-
	TOTAL TAXES - OTHER	<u>5,662,071</u>	<u>5,550,618</u>	<u>5,825,212</u>	<u>5,842,495</u>	<u>291,877</u>
FRANCHISE FEES						
313.100	San Antonio Water System	6,985	7,000	7,000	7,000	-
313.200	City Public Service Energy	763,174	650,000	725,000	670,000	20,000
313.300	Waste Management Franchise Fee	54,550	50,000	57,000	50,000	-
313.400	Cable TV Franchise Fees	109,964	110,000	110,000	110,000	-
313.500	Telephone Franchise Fees	204,807	120,000	195,000	140,000	20,000
313.600	Universal City Water Franchise	-	5,000	8,900	5,000	-
	TOTAL FRANCHISE FEES	<u>1,139,480</u>	<u>942,000</u>	<u>1,102,900</u>	<u>982,000</u>	<u>40,000</u>
PERMITS & LICENSES						
320.110	Alcoholic Bev Permit Rev	5,716	6,000	6,000	6,000	-
320.210	Food Est Permit Revenue	40,353	35,000	32,000	35,000	-
320.250	Food Handler Training Fee	1,561	5,000	1,200	5,000	-
320.310	Alarm Permit Revenue	5,220	7,000	5,400	7,000	-
320.810	Cert of Occupancy Revenue	1,840	1,500	1,800	1,500	-
320.830	Solicitors Permit Revenue	-	1,000	100	1,000	-
320.840	Coin Operated Machine Permit	2,355	3,000	3,000	3,000	-
321.100	Contractor Fee Revenue	32,493	50,000	35,000	50,000	-
321.110	Building Permit Revenue	176,626	200,000	75,000	200,000	-
321.130	Plumbing Permit	15,728	20,000	15,000	20,000	-
321.140	Electrical Permit	10,126	15,000	8,000	15,000	-
321.150	HVAC Permit	22,823	20,000	18,000	20,000	-
321.170	Sewer/Water Line Repair Permit	1,026	1,000	1,000	1,000	-
321.200	Fire Sprinkler Permit	3,602	1,500	1,200	1,500	-
321.300	Animal License Revenue	1,159	1,000	1,500	1,000	-
321.400	St/Curb/Sidewalk Permits	381	100	100	100	-

**City of Live Oak
General Fund
2016/17 Approved Budget**

	<u>Audited 2014/15 Actual</u>	<u>Current FY 2015/16</u>		<u>Approved Budget FY 2016/17</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
321.900 Demolition Permit	908	500	500	500	-
321.920 Fence Permit Revenue	306	3,000	500	3,000	-
321.990 Miscellaneous Permit Rev	7,684	6,000	6,000	6,000	-
TOTAL PERMITS & LICENSES	329,905	376,600	211,300	376,600	-
GRANTS & INTER-GOVT ALLOCATION					
334.300 LEOCE Allocation	(40)	-	-	-	-
339.100 Dispatch Service Fees	135,697	135,000	135,000	150,000	15,000
TOTAL GRANTS & INTER-GOVT	135,657	135,000	135,000	150,000	15,000
SERVICE USE FEES					
341.300 Zoning/Subdivision Fees - Plat	784	1,000	3,000	1,000	-
342.110 Vehicle Impound Revenue	(1,750)	-	3,975	-	-
342.115 Vehicle Storage Revenue	3,810	5,000	7,000	5,000	-
342.410 Reinspection Revenue	6,075	15,000	8,000	15,000	-
342.510 Animal Impound Revenue	4,590	5,000	5,000	5,000	-
342.520 Euthanasia/Adoption Fees	3,025	3,500	3,000	3,500	-
347.000 Recreational Events	220	1,000	500	1,000	-
347.101 Father/Daughter Dance	1,536	1,250	1,524	1,250	-
347.103 Holiday Camp	-	300	-	300	-
347.104 Senior Programs	-	200	-	200	-
347.200 Swimming Pool Daily Admissions	23,690	23,000	23,000	23,000	-
347.202 Pool Passes	3,830	5,000	5,000	5,000	-
347.203 Swim Lessons	3,065	3,000	3,000	3,000	-
347.204 Swimming Pool Private Parties	2,045	2,500	2,500	2,500	-
347.210 Dolphin Swim Team Fees	1,550	-	1,485	-	-
347.500 Facilities Use Fees	27,559	23,000	28,000	23,000	-
347.900 Fund Raising Event Revenue	-	8,000	-	8,000	-
349.901 Out-of-town fee	41	100	50	100	-
349.930 N.S.F. Check Fees	25	100	100	100	-
TOTAL SERVICE USE FEES	80,094	96,950	95,134	96,950	-
FINES & FORFEITURES					
350.100 Municipal Court Fines	318,552	330,000	290,000	330,000	-
350.400 State Court Cost Fees	13,463	17,000	10,000	17,000	-
350.500 Local Court Cost Revenue	26,067	30,000	21,000	30,000	-
350.700 Warrant Fees	68,117	60,000	63,900	60,000	-
350.800 City Fee	4,145	4,000	4,100	4,000	-
TOTAL FINES & FORFEITURES	430,344	441,000	389,000	441,000	-

INTEREST & MISCELLANEOUS

**City of Live Oak
General Fund
2016/17 Approved Budget**

	<u>Audited 2014/15 Actual</u>	<u>Current FY 2015/16</u>		<u>Approved Budget FY 2016/17</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
360.000 Interest Revenue	48,362	75,000	63,000	75,000	-
364.000 Sale/Damage Fixed Assets	6,317	10,000	22,000	10,000	-
364.110 Photocopy Revenue (Open Rec)	4,005	4,000	3,500	4,000	-
370.500 Recycling Revenue	9,000	12,000	-	12,000	-
370.900 Miscellaneous Revenue	41,980	25,000	35,000	25,000	-
370.910 Cash Over(Short)	(10)	-	-	-	-
370.92 Donations - Miscellaneous	65	-	1,500	-	-
370.930 Donations - Police Reserves	2,626	-	12,000	-	-
TOTAL INTEREST & MISCELLANEOUS	<u>112,345</u>	<u>126,000</u>	<u>137,000</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	-	689,655	-	653,812	(35,843)
384.500 EDC Overhead Transfers	150,000	150,000	150,000	150,000	-
384.561 Storm Water Utility Support Fee	45,500	45,500	45,500	45,500	-
384.519 Alamo Regional SWAT Fund	26,500	26,500	26,500	26,500	-
384.800 Utility Overhead Alloc	111,500	111,500	111,500	111,500	-
TOTAL INTER-FUND REVENUES	<u>344,500</u>	<u>1,034,155</u>	<u>344,500</u>	<u>998,312</u>	<u>(35,843)</u>
TOTAL REVENUES	<u>11,627,842</u>	<u>12,254,653</u>	<u>11,746,880</u>	<u>12,837,717</u>	<u>583,064</u>

**City of Live Oak
General Fund
2016/17 Approved Budget**

	<u>Audited 2014/15 Actual</u>	<u>Current FY 2015/16</u>		<u>Approved Budget FY 2016/17</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
CITY COUNCIL					
PERSONNEL SERVICES					
401.100 Council Compensation	2,420	3,000	2,400	3,000	-
401.240 Workers Compensation	112	110	108	115	5
TOTAL PERSONNEL SERVICES	<u>2,532</u>	<u>3,110</u>	<u>2,508</u>	<u>3,115</u>	<u>5</u>
SUPPLIES EXPENSES					
401.310 Office Supplies	339	1,000	500	1,000	-
401.395 Rec/Community Activities	2,793	8,000	5,000	15,000	7,000
TOTAL SUPPLIES EXPENSES	<u>3,133</u>	<u>9,000</u>	<u>5,500</u>	<u>16,000</u>	<u>7,000</u>
OTHER SERVICES & CHARGES					
401.425 Conferences & Training	14,284	15,000	6,000	15,000	-
401.480 Contingencies	-	200,000	-	200,000	-
401.102 Net Pension Obligation Payment	93,010	90,000	90,000	90,000	-
TOTAL OTHER SERVICES & CHARGES	<u>107,294</u>	<u>305,000</u>	<u>96,000</u>	<u>305,000</u>	<u>-</u>
TOTAL 401-CITY COUNCIL	<u><u>112,959</u></u>	<u><u>317,110</u></u>	<u><u>104,008</u></u>	<u><u>324,115</u></u>	<u><u>7,005</u></u>

**City of Live Oak
General Fund
2016/17 Approved Budget**

	<u>Audited 2014/15 Actual</u>	<u>Current FY 2015/16</u>		<u>Approved Budget FY 2016/17</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	200,714	148,000	146,600	154,000	6,000
402.199 Overtime	607	500	500	500	-
402.200 F.I.C.A. Taxes	13,273	11,500	11,000	12,000	500
402.210 Group Insurance	10,924	9,700	7,950	8,800	(900)
402.230 Retirement	38,415	32,200	28,000	33,500	1,300
402.240 Workers Comp Insurance	484	500	489	500	-
TOTAL PERSONNEL SERVICES	264,417	202,400	194,539	209,300	6,900
SUPPLIES EXPENSES					
402.310 Office Supplies	-	1,000	200	1,000	-
402.330 Minor Tools & Equipment	4,756	1,000	500	1,000	-
TOTAL SUPPLIES EXPENSES	4,756	2,000	700	2,000	-
OTHER SERVICES & CHARGES					
402.425 Conferences & Training	2,579	8,000	3,500	10,000	2,000
402.426 City-Wide Training	-	5,000	-	5,000	-
402.480 Contingencies	-	10,000	8,000	10,000	-
402.485 Dues & Publications	1,396	800	1,700	1,200	400
402.486 Auto Allowance	8,450	7,800	7,800	7,800	-
TOTAL OTHER SERVICES & CHARGES	12,426	31,600	21,000	34,000	2,400
TOTAL 402-CITY MANAGER'S OFFICE	281,599	236,000	216,239	245,300	9,300

City Manager

Positions	Pay Grade	FY 2016	FY 2017
City Manager	VI	1.0	1.0
Executive Assistant	109	0.2	0.2
		1.2	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
2016/17 Approved Budget**

	<u>Audited 2014/15 Actual</u>	<u>Current FY 2015/16</u>		<u>Approved Budget FY 2016/17</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
CITY SECRETARY'S OFFICE					
PERSONNEL SERVICES					
405.100 Salaries	104,040	70,150	70,150	73,400	3,250
405.199 Overtime	757	-	-	-	-
405.200 F.I.C.A. Taxes	7,935	5,500	5,500	5,700	200
405.210 Group Insurance	6,619	6,900	6,600	1,000	(5,900)
405.230 Retirement	19,076	12,900	14,000	13,500	600
405.240 Workers Comp Insurance	281	300	293	300	-
TOTAL PERSONNEL SERVICES	138,708	95,750	96,543	93,900	(1,850)
SUPPLIES EXPENSES					
405.310 Office Supplies	6,175	5,200	5,000	5,370	170
405.320 Postage	9,557	14,400	9,500	14,800	400
405.330 Minor Tools & Equipment	300	1,250	750	425	(825)
405.390 Election Expense	9,857	13,000	538	13,000	-
405.392 Employee Relations	6,437	10,625	6,500	11,060	435
TOTAL SUPPLIES EXPENSES	32,326	44,475	22,288	44,655	180
OTHER SERVICES & CHARGES					
405.400 Professional Fees	122,558	114,000	95,000	110,000	(4,000)
405.408 Personnel Testing & Qual	7,142	-	100	-	-
405.415 Telephone	33,896	32,900	34,000	34,000	1,100
405.425 Conferences & Training	2,451	2,700	2,400	2,700	-
405.430 Legal Notices	9,012	16,300	4,000	15,300	(1,000)
405.450 Equipment Maintenance	12,596	12,750	14,732	19,836	7,086
405.470 Equipment Rental	768	4,000	1,000	5,390	1,390
405.475 Property & Liability Ins	97,723	101,730	95,000	103,000	1,270
405.480 Contingencies	-	100	-	100	-
405.485 Dues & Publications	8,089	8,890	8,100	6,765	(2,125)
405.494 Unemployment Expense	9,225	-	8,000	-	-
TOTAL OTHER SERVICES & CHARGES	303,462	293,370	262,332	297,091	3,721
CAPITAL OUTLAY					
405.591 Software	-	1,780	1,500	8,000	6,220
TOTAL CAPITAL OUTLAY	-	1,780	1,500	8,000	6,220
TOTAL 405-CITY SECRETARY'S OFFICE	<u>474,496</u>	<u>435,375</u>	<u>382,663</u>	<u>443,646</u>	<u>8,271</u>

City Secretary

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>
City Secretary	I	1.0	1.0
HR Generalist	109	0.0	0.0
		<u>1.0</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
2016/17 Approved Budget**

	<u>Audited 2014/15 Actual</u>	<u>Current FY 2015/16</u>		<u>Approved Budget FY 2016/17</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
MUNICIPAL COURT					
PERSONNEL SERVICES					
430.100 Salaries	70,271	75,300	75,300	78,800	3,500
430.xxx Part-time	-	3,000	3,000	3,000	-
430.199 Overtime	829	4,000	900	4,000	-
430.200 F.I.C.A. Taxes	5,000	6,300	6,100	6,600	300
430.210 Group Insurance	15,459	15,950	15,200	15,950	-
430.230 Retirement	12,825	14,250	14,250	14,900	650
430.240 Workers Comp Insurance	225	250	244	250	-
TOTAL PERSONNEL SERVICES	104,609	119,050	114,994	123,500	4,450
SUPPLIES EXPENSES					
430.300 Uniforms & Clothing	200	200	200	200	-
430.310 Office Supplies	2,308	3,600	2,300	4,000	400
430.330 Minor Tools & Equipment	1,004	1,850	1,750	1,800	(50)
TOTAL SUPPLIES EXPENSES	3,512	5,650	4,250	6,000	350
OTHER SERVICES & CHARGES					
430.400 Professional Fees	59,724	74,300	68,389	80,000	5,700
430.410 Warrant Collection Fees	7,935	12,000	9,000	12,000	-
430.412 Credit Card Fees	9,820	9,000	7,000	9,000	-
430.425 Conferences & Training	1,175	900	900	1,750	850
430.480 Contingencies	62	200	100	200	-
430.485 Dues & Publications	355	300	300	400	100
TOTAL OTHER SERVICES & CHARGES	79,072	96,700	85,689	103,350	6,650
TOTAL 430-MUNICIPAL COURT	<u>187,192</u>	<u>221,400</u>	<u>204,933</u>	<u>232,850</u>	<u>11,450</u>

Municipal Court

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>
Court Clerk	110	1.0	1.0
Deputy Court Clerk	104	1.3	1.3
		2.3	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
2016/17 Approved Budget**

	<u>Audited 2014/15 Actual</u>	<u>Current FY 2015/16</u>		<u>Approved Budget FY 2016/17</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
FINANCE					
PERSONNEL SERVICES					
470.100 Salaries	219,692	265,500	264,000	274,500	9,000
470.199 Overtime	34	1,000	300	1,000	-
470.200 F.I.C.A. Taxes	15,839	21,000	20,000	21,200	200
470.210 Group Insurance	28,468	30,800	27,500	33,750	2,950
470.230 Retirement	39,694	48,250	48,000	49,000	750
470.240 Workers Comp Insurance	607	700	684	750	50
TOTAL PERSONNEL SERVICES	<u>304,335</u>	<u>367,250</u>	<u>360,484</u>	<u>380,200</u>	<u>12,950</u>
SUPPLIES EXPENSES					
470.310 Office Supplies	2,783	3,750	3,750	3,750	-
470.330 Minor Tools & Equipment	2,693	1,000	1,000	2,000	1,000
470.392 Employee Relations	-	3,600	2,000	5,100	1,500
470.397 Safety Committee	-	-	-	10,000	10,000
TOTAL SUPPLIES EXPENSES	<u>5,476</u>	<u>8,350</u>	<u>6,750</u>	<u>20,850</u>	<u>2,500</u>
OTHER SERVICES & CHARGES					
470.400 Professional Fees	29,435	77,300	75,000	78,000	700
470.405 Property Appraisal	26,746	30,800	28,000	30,800	-
470.406 Tax Assessor/Collector	8,766	9,500	9,000	9,750	250
470.408 Personnel Testing & Qualif	-	7,150	4,000	7,150	-
470.425 Conferences and Training	7,083	12,180	8,000	13,965	1,785
470.480 Contingencies	-	1,000	-	2,000	1,000
470.484 Bank Charges	6,205	6,600	6,000	6,600	-
470.485 Dues & Publications	700	2,330	1,500	2,330	-
TOTAL OTHER SERVICES & CHARGES	<u>78,935</u>	<u>146,860</u>	<u>131,500</u>	<u>150,595</u>	<u>3,735</u>
CAPITAL OUTLAY					
470.530 Building	-	12,000	4,000	20,000	8,000
470.591 Software	-	-	-	25,000	25,000
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>12,000</u>	<u>4,000</u>	<u>45,000</u>	<u>33,000</u>
TOTAL 470-FINANCE	<u><u>388,746</u></u>	<u><u>534,460</u></u>	<u><u>502,734</u></u>	<u><u>596,645</u></u>	<u><u>52,185</u></u>

Finance Department

Positions	Pay Grade	FY 2016	FY 2017
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	1.0	1.0
Finance Clerk	106	0.5	0.5
Receptionist	103	1.0	1.0
		5.0	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.

**City of Live Oak
General Fund
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	<u>Audited 2014/15 Actual</u>	<u>Current FY 2015/16</u>		<u>Approved Budget FY 2016/17</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
EMERGENCY MANAGEMENT					
PERSONNEL SERVICES					
520.100 Salaries	44,203	47,500	38,700	-	(47,500)
520.200 F.I.C.A. Taxes	3,285	3,700	3,000	-	(3,700)
520.210 Group Insurance	6,198	6,400	5,000	-	(6,400)
520.230 Retirement	7,976	8,500	7,200	-	(8,500)
520.240 Workers Comp Insurance	124	150	146	-	(150)
TOTAL PERSONNEL SERVICES	<u>61,785</u>	<u>66,250</u>	<u>54,046</u>	-	<u>(66,250)</u>
SUPPLIES EXPENSES					
520.300 Uniforms	106	700	500	250	(450)
520.310 Office Supplies	187	325	300	325	-
520.330 Minor Tools & Equipment	-	1,200	1,000	1,000	(200)
520.337 Public Education Materials	1,088	1,200	1,000	1,200	-
520.397 Safety Committee	7,540	8,000	8,000	-	(8,000)
TOTAL SUPPLIES EXPENSES	<u>8,921</u>	<u>11,425</u>	<u>10,800</u>	<u>2,775</u>	<u>(8,650)</u>
OTHER SERVICES & CHARGES					
520.400 Professional Services	8,705	10,000	8,705	10,000	-
520.415 Telephone	306	300	250	-	(300)
520.425 Conferences & Training	199	2,200	500	4,000	1,800
520.450 Equipment Maintenance	-	200	-	200	-
520.485 Dues & Publications	617	700	650	700	-
TOTAL OTHER SERVICES & CHARGES	<u>9,827</u>	<u>13,400</u>	<u>10,105</u>	<u>14,900</u>	<u>1,500</u>
TOTAL 520-EMERGENCY MANAGEMENT	<u><u>80,533</u></u>	<u><u>91,075</u></u>	<u><u>74,951</u></u>	<u><u>17,675</u></u>	<u><u>(73,400)</u></u>

Emergency Management Coordinator

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>
Emergency Management Coordinator	108	1.0	0.0

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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	Audited 2014/15 Actual	Current FY 2015/16		Approved Budget FY 2016/17	Budget Increase/ (Decrease)
		Amended Budget	Projected End-of-Year		
POLICE DEPARTMENT					
PERSONNEL SERVICES					
530.100 Salaries - Police	1,910,884	2,073,200	2,025,000	2,095,750	22,550
530.101 Holiday Pay	59,136	62,000	61,000	64,000	2,000
530.199 Overtime	109,737	125,000	109,000	125,000	-
530.200 F.I.C.A. Taxes	152,058	175,200	168,000	175,500	300
530.210 Group Insurance	263,598	282,000	257,200	282,000	-
530.230 Retirement	383,347	409,000	409,000	409,000	-
530.240 Workers Comp Insurance	53,994	57,000	55,732	58,000	1,000
TOTAL PERSONNEL SERVICES	2,932,756	3,183,400	3,084,932	3,209,250	25,850
SUPPLIES EXPENSES					
530.300 Uniform Cleaning Allowance	27,975	30,000	27,000	30,000	-
530.301 Uniform Purchases	25,875	23,143	23,000	30,510	7,367
530.310 Office Supplies	6,205	6,700	6,000	6,700	-
530.311 K-9 Supplies	7,346	6,632	6,632	6,630	(2)
530.330 Minor Tools & Equipment	22,861	9,880	9,500	10,530	650
530.337 Civic & Educational Prog Suppl	9,731	12,000	9,000	10,500	(1,500)
530.338 Operating Supplies	33,531	38,390	35,000	37,720	(670)
TOTAL SUPPLIES EXPENSES	133,524	126,745	116,132	132,590	5,845
OTHER SERVICES & CHARGES					
530.400 Professional Services	24,828	33,000	30,000	42,150	9,150
530.401 Investigation Fees	16,544	17,000	12,000	17,000	-
530.402 San Antonio Magistrate Fees	-	3,000	1,000	3,000	-
530.412 Wrecker Service	2,930	6,000	3,000	6,000	-
530.413 Jail Fees	4,400	10,000	5,600	10,000	-
530.415 Telephone	16,879	19,371	18,000	19,370	(1)
530.416 Air Time - Mobile Data Term	11,578	12,000	12,000	12,000	-
530.425 Conferences & Training	35,908	36,900	30,000	36,900	-
530.426 LEOCE Training	-	-	-	-	-
530.450 Equipment Maintenance	32,948	33,144	33,000	33,360	216
530.480 Contingencies	1,044	21,600	2,000	23,000	1,400
530.483 Other Expense	4,684	1,845	1,500	4,950	3,105
530.485 Dues & Publications	5,296	7,301	6,000	7,045	(256)
TOTAL OTHER SERVICES & CHARGES	157,039	201,161	154,100	214,775	13,614
CAPITAL OUTLAY					
530.583 Safety Equipment	30,820	23,375	23,000	24,375	1,000
530.595 Other Capital	55,322	-	-	21,000	21,000

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		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
POLICE DEPARTMENT					
530.655 Police Reserves Fund Raiser	1,725	-	-	-	-
TOTAL CAPITAL OUTLAY	87,867	23,375	23,000	45,375	22,000
TOTAL 530-POLICE DEPARTMENT	<u>3,311,185</u>	<u>3,534,681</u>	<u>3,378,164</u>	<u>3,601,990</u>	<u>67,309</u>

Police Department

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>
Chief	III	1.0	1.0
Assistant Chief	P-5	1.0	1.0
Lieutenant	P-4	1.0	1.0
Sergeant	P-3	8.0	6.0
Corporal	P-2	4.0	4.0
Patrol Officers	P-1	17.0	19.0
Administrative Assistant	108	1.0	2.0
Administrative Clerk	104	2.0	0.0
Evidence Room Technician	108	1.0	1.0
		36.00	35.00

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>Audited 2014/15 Actual</u>	<u>Current FY 2015/16</u>		<u>Approved Budget FY 2016/17</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
COMMUNICATION SERVICES					
PERSONNEL SERVICES					
535.100 Salaries	292,337	340,000	300,000	340,000	-
535.101 Holiday Pay	17,940	18,000	17,000	18,500	500
535.199 Overtime	17,831	17,000	20,000	17,500	500
535.200 F.I.C.A. Taxes	23,257	29,000	26,000	29,000	-
535.210 Group Insurance	56,045	78,000	54,000	72,000	(6,000)
535.230 Retirement	59,335	67,250	62,000	67,250	-
535.240 Workers Comp Insurance	1,012	1,100	1,075	1,100	-
TOTAL PERSONNEL SERVICES	<u>467,758</u>	<u>550,350</u>	<u>480,075</u>	<u>545,350</u>	<u>(5,000)</u>
SUPPLIES EXPENSES					
535.301 Uniform Purchases	422	1,250	1,500	1,250	-
535.310 Office Supplies	2,380	3,000	3,000	3,000	-
535.330 Minor Tools & Equipment	4,666	5,900	5,900	8,600	2,700
TOTAL SUPPLIES EXPENSES	<u>7,467</u>	<u>10,150</u>	<u>10,400</u>	<u>12,850</u>	<u>2,700</u>
OTHER SERVICES & CHARGES					
535.415 Cell Phone Expense	558	625	750	1,250	625
535.416 Air Cards	456	480	480	480	-
535.425 Conferences & Training	7,804	14,300	6,000	14,300	-
535.450 Equipment Maintenance	1,793	7,500	7,500	11,800	4,300
535.470 Equipment Rental	48	2,000	100	2,000	-
535.480 Contingencies	1,235	9,500	1,000	9,500	-
535.485 Dues and Publications	939	1,060	1,060	1,175	115
TOTAL OTHER SERVICES & CHARGES	<u>12,832</u>	<u>35,465</u>	<u>16,890</u>	<u>40,505</u>	<u>5,040</u>
CAPITAL OUTLAY					
535.574 Communications Equipment	-	-	-	6,000	6,000
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,000</u>	<u>6,000</u>
TOTAL 535-COMMUNICATION SERVICES	<u>488,057</u>	<u>595,965</u>	<u>507,365</u>	<u>604,705</u>	<u>8,740</u>

Communication Services

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</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	1,083,189	1,185,400	1,132,736	1,200,000	14,600
540.101 Holiday Pay	47,605	54,000	48,000	55,100	1,100
540.199 Overtime	51,929	42,000	48,000	48,000	6,000
540.200 F.I.C.A. Taxes	85,575	98,800	90,500	100,000	1,200
540.210 Group Insurance	148,754	166,400	142,000	157,000	(9,400)
540.230 Retirement	215,586	230,500	225,000	232,000	1,500
540.240 Workers Comp Insurance	23,622	24,600	24,038	25,100	500
TOTAL PERSONNEL SERVICES	<u>1,656,261</u>	<u>1,801,700</u>	<u>1,710,274</u>	<u>1,817,200</u>	<u>15,500</u>
SUPPLIES EXPENSES					
540.300 Uniform Cleaning Allowance	12,000	12,000	12,000	12,000	-
540.301 Uniforms Purchases	7,087	18,000	17,000	18,000	-
540.310 Office Supplies	4,765	5,000	4,500	5,500	500
540.330 Minor Tools & Equipment	15,295	31,300	21,000	32,600	1,300
540.337 Public Education Supplies	3,246	3,500	3,500	4,500	1,000
540.340 Rescue Supplies	7,525	8,000	8,000	12,800	4,800
540.378 Station Maint Supplies	13,053	16,000	13,000	16,000	-
TOTAL SUPPLIES EXPENSES	<u>62,970</u>	<u>93,800</u>	<u>79,000</u>	<u>101,400</u>	<u>7,600</u>
OTHER SERVICES & CHARGES					
540.400 Professional Fees	68,895	-	1,000	-	-
540.407 Haz Mat Response Team	1,000	1,000	1,000	1,000	-
540.411 Schertz Ambulance Service	189,570	202,826	202,826	208,875	6,049
540.415 Telephone	1,930	2,000	2,000	2,500	500
540.416 Air Time - Mobile Data Term	1,818	3,000	2,000	3,000	-
540.425 Conferences & Training	12,524	17,000	13,000	17,000	-
540.450 Equipment Maintenance	19,516	21,000	20,000	22,000	1,000
540.480 Contingencies	-	10,000	2,000	10,000	-
540.485 Dues & Publications	5,052	7,000	5,600	7,000	-
TOTAL OTHER SERVICES & CHARGES	<u>300,304</u>	<u>263,826</u>	<u>249,426</u>	<u>271,375</u>	<u>7,549</u>
CAPITAL OUTLAY					
540.580 Operating Equipment	44,613	8,670	8,600	9,000	330
540.584 S.C.B.A. Equipment	-	-	-	222,200	222,200
TOTAL CAPITAL OUTLAY	<u>44,613</u>	<u>8,670</u>	<u>8,600</u>	<u>231,200</u>	<u>222,530</u>
TOTAL 540-FIRE & EMS SERVICES	<u><u>2,064,148</u></u>	<u><u>2,167,996</u></u>	<u><u>2,047,300</u></u>	<u><u>2,421,175</u></u>	<u><u>253,179</u></u>

Fire & EMS Services

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>
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
		20.0	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>Audited 2014/15 Actual</u>	<u>Current FY 2015/16</u>		<u>Approved Budget FY 2016/17</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
PUBLIC WORKS GENERAL					
PERSONNEL SERVICES					
560.100 Salaries	198,673	210,250	210,250	218,000	7,750
560.199 Overtime	2,677	2,000	2,500	2,500	500
560.200 F.I.C.A. Taxes	14,629	16,300	16,300	16,900	600
560.210 Group Insurance	26,990	27,500	26,800	27,500	-
560.230 Retirement	36,400	38,000	38,000	39,250	1,250
560.240 Workers Comp Insurance	4,331	4,500	4,397	4,750	250
TOTAL PERSONNEL SERVICES	<u>283,700</u>	<u>298,550</u>	<u>298,247</u>	<u>308,900</u>	<u>10,350</u>
SUPPLIES EXPENSES					
560.300 Uniforms	3,720	4,200	2,000	4,200	-
560.310 Office Supplies	1,656	1,100	1,500	1,600	500
560.330 Minor Tools & Equip	7,165	7,000	7,200	7,000	-
560.333 Petroleum Products	100,818	157,000	95,000	157,000	-
560.336 Janitorial Supplies	6,958	7,500	7,000	7,500	-
560.350 Safety Supplies	502	600	500	600	-
560.357 Construction & Maintenance	128,159	80,000	112,000	80,000	-
TOTAL SUPPLIES EXPENSES	<u>248,979</u>	<u>257,400</u>	<u>225,200</u>	<u>257,900</u>	<u>500</u>
OTHER SERVICES & CHARGES					
560.400 Professional Fees	-	1,000	-	1,000	-
560.402 Certifications & Testing	191	400	-	400	-
560.415 Telephone	5,378	5,800	5,800	4,000	(1,800)
560.417 Janitorial Services	51,195	60,000	52,000	60,000	-
560.425 Conferences & Training	2,072	1,000	1,000	1,000	-
560.440 Utilities	104,625	115,000	104,100	115,000	-
560.445 Contract Maintenance	6,557	5,000	6,200	5,000	-
560.458 Vehicle Maint Services	55,724	66,600	60,000	69,500	2,900
560.460 Vehicle Rehabilitation	1,631	2,000	2,000	2,000	-
560.461 Emergency Contingencies	-	80,000	10,500	80,000	-
560.480 Contingencies	327	1,000	100	1,000	-
560.485 Dues & Publications	1,199	800	1,500	800	-
TOTAL OTHER SERVICES & CHARGES	<u>228,899</u>	<u>338,600</u>	<u>243,200</u>	<u>339,700</u>	<u>1,100</u>
CAPITAL OUTLAY					
560.530 Buildings & Structures	15,000	-	-	35,010	35,010
560.579 Computer Equipment/Software	-	5,200	5,200	-	(5,200)
TOTAL CAPITAL OUTLAY	<u>15,000</u>	<u>5,200</u>	<u>5,200</u>	<u>35,010</u>	<u>29,810</u>
TOTAL 560-PUBLIC WORKS GENERAL	<u><u>776,577</u></u>	<u><u>899,750</u></u>	<u><u>771,847</u></u>	<u><u>941,510</u></u>	<u><u>41,760</u></u>

Public Works - General

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>
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	117,498	125,000	125,000	130,500	5,500
562.199 Overtime	1,279	3,000	1,600	3,000	-
562.200 F.I.C.A. Taxes	7,944	9,800	9,700	10,250	450
562.210 Group Insurance	25,965	26,500	25,500	26,500	-
562.230 Retirement	21,521	23,000	23,180	24,000	1,000
562.240 Workers Comp Insurance	7,987	8,000	7,817	8,250	250
TOTAL PERSONNEL SERVICES	182,194	195,300	192,797	202,500	7,200
SUPPLIES EXPENSES					
562.300 Uniform Rental	85	-	-	-	-
562.330 Minor Tools & Equipment	2,565	3,000	2,100	3,000	-
562.350 Safety Supplies	817	500	500	500	-
562.357 Construction & Maint	5,866	30,000	20,000	30,000	-
562.380 Street Maint Materials	26,801	30,000	25,000	40,000	10,000
TOTAL SUPPLIES EXPENSES	36,134	63,500	47,600	73,500	10,000
OTHER SERVICES & CHARGES					
562.400 Professional Fees	-	7,500	2,500	7,500	-
562.425 Conferences & Training	93	500	500	500	-
562.440 Utilities	88,143	90,000	82,000	90,000	-
562.445 Contract Maintenance	22,470	20,000	15,000	20,000	-
562.470 Equipment Rentals	1,039	500	500	500	-
562.461 Emergency Contingencies	6,270	80,000	7,000	80,000	-
562.480 Contingencies	115	500	-	500	-
TOTAL OTHER SERVICES & CHARGES	118,130	199,000	107,500	199,000	-
TOTAL 562-STREET MAINTENANCE	<u>336,458</u>	<u>457,800</u>	<u>347,897</u>	<u>475,000</u>	<u>17,200</u>

Public Works - Street Maintenance

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>
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	98,549	110,000	106,000	115,000	5,000
564.199 Overtime	22,664	21,300	24,000	22,300	1,000
564.200 F.I.C.A. Taxes	8,438	10,100	10,000	10,600	500
564.210 Group Insurance	23,414	23,700	22,950	23,700	-
564.230 Retirement	21,880	23,500	23,500	24,350	850
564.240 Workers Comp Insurance	3,206	3,350	3,273	3,500	150
TOTAL PERSONNEL SERVICES	178,152	191,950	189,723	199,450	7,500
SUPPLIES EXPENSES					
564.300 Uniform Rentals	2,242	3,200	3,000	-	(3,200)
564.301 Uniform Purchase	-	-	-	1,320	1,320
564.310 Office Supplies	866	1,000	750	1,000	-
564.330 Animal Control Supplies	14,298	15,000	15,000	18,075	3,075
564.350 Safety Supplies	-	500	100	500	-
TOTAL SUPPLIES EXPENSES	17,407	19,700	18,850	20,895	1,195
OTHER SERVICES & CHARGES					
564.400 Professional Fees	19,232	16,400	16,400	19,500	3,100
564.402 Certifications & Testing	-	360	-	360	-
564.405 Minor Tools & Equipment	2,586	2,500	2,500	7,915	5,415
564.415 Cell Phone Expense	-	-	-	1,835	1,835
564.425 Conferences & Training	617	2,400	1,800	3,000	600
564.445 Contract Maintenance	1,213	5,000	3,200	3,240	(1,760)
564.450 Equipment Maintenance	-	-	-	3,000	3,000
564.480 Contingencies	111	300	100	1,000	700
564.485 Dues & Publications	-	200	-	330	130
TOTAL OTHER SERVICES & CHARGES	23,760	27,160	24,000	40,180	13,020
CAPITAL OUTLAY					
564.530 Buildings	12,002	30,000	30,000	-	(30,000)
564.570 Equipment	4,807	5,100	5,100	-	(5,100)
TOTAL CAPITAL OUTLAY	16,809	35,100	35,100	-	(35,100)
TOTAL 564-ANIMAL CONTROL	<u>236,127</u>	<u>273,910</u>	<u>267,673</u>	<u>260,525</u>	<u>(13,385)</u>

Animal Control

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</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
2016/17 Approved Budget**

	<u>Audited 2014/15 Actual</u>	<u>Current FY 2015/16</u>		<u>Approved Budget FY 2016/17</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
PARKS MAINTENANCE					
PERSONNEL SERVICES					
565.100 Salaries	202,181	222,600	219,000	229,750	7,150
565.199 Overtime	3,012	8,000	5,600	8,000	-
565.200 F.I.C.A. Taxes	14,434	17,600	17,200	18,250	650
565.210 Group Insurance	40,126	42,500	37,550	39,000	(3,500)
565.230 Retirement	36,500	41,100	41,100	42,500	1,400
565.240 Workers Comp Insurance	6,187	7,500	7,329	9,000	1,500
TOTAL PERSONNEL SERVICES	302,440	339,300	327,779	346,500	7,200
SUPPLIES EXPENSES					
565.300 Uniform Rental	3,412	5,400	2,100	5,400	-
565.330 Minor Tools & Equipment	7,852	8,000	6,000	8,000	-
565.331 Park Maintenance Supplies	16,080	20,000	16,000	20,000	-
565.350 Safety Supplies	235	1,000	750	1,000	-
565.357 Construction & Maint Supplies	50,902	40,000	35,000	40,000	-
TOTAL SUPPLIES EXPENSES	78,481	74,400	59,850	74,400	-
OTHER SERVICES & CHARGES					
565.400 Professional Fees	-	3,000	4,000	3,500	500
565.425 Conferences & Training	1,925	3,500	3,000	5,700	2,200
565.440 Utilities	20,168	24,000	23,000	24,000	-
565.441 Turf Maintenance	15,037	32,000	15,000	36,000	4,000
565.445 Contract Maintenance	34,516	56,000	42,000	56,000	-
TOTAL OTHER SERVICES & CHARGES	71,645	118,500	87,000	125,200	6,700
CAPITAL OUTLAY					
565.530 Buildings & Structures	7,980	-	-	8,000	8,000
565.580 Playground Equipment (Rehab)	-	-	-	25,000	25,000
565.588 Park Maintenance Equipment	-	5,000	4,410	-	(5,000)
565.590 Parking Lots & Drives	-	-	-	-	-
TOTAL CAPITAL OUTLAY	7,980	5,000	4,410	33,000	28,000
TOTAL 565-PARKS MAINTENANCE	<u>460,546</u>	<u>537,200</u>	<u>479,039</u>	<u>579,100</u>	<u>41,900</u>

Public Works - Park Maintenance

Positions	Pay Grade	FY 2016	FY 2017
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
2016/17 Approved Budget**

	<u>Audited 2014/15 Actual</u>	<u>Current FY 2015/16</u>		<u>Approved Budget FY 2016/17</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
RECREATION					
PERSONNEL SERVICES					
566.100 Salaries	52,664	55,000	54,755	56,000	1,000
566.110 Salaries - Rental Lifeguards	28,334	31,500	25,000	32,200	700
566.199 Overtime	1,900	3,000	3,500	3,000	-
566.200 F.I.C.A. Taxes	5,810	6,900	6,500	7,000	100
566.210 Group Insurance	7,949	8,200	7,900	8,200	-
566.230 Retirement	9,712	9,800	9,800	10,000	200
566.240 Workers Comp Insurance	2,025	2,250	2,199	2,500	250
TOTAL PERSONNEL SERVICES	108,394	116,650	109,654	118,900	2,250
SUPPLIES EXPENSES					
566.300 Uniform Rentals	1,848	2,300	2,000	2,300	-
566.310 Office Supplies	271	800	500	800	-
566.330 Minor Tools & Equipment	2,153	2,500	2,000	1,500	(1,000)
566.332 Pool Maint Sup & Chemical	7,847	15,400	10,000	16,000	600
566.339 Safety Supplies	411	500	400	500	-
566.357 Construction & Maint Supplies	3,808	8,000	3,000	8,000	-
TOTAL SUPPLIES EXPENSES	16,337	29,500	17,900	29,100	(400)
OTHER SERVICES & CHARGES					
566.400 Professional Fees	-	15,000	15,000	-	(15,000)
566.425 Conferences & Training	274	2,535	1,500	4,200	1,665
566.430 Advertising	2,701	2,300	1,000	3,400	1,100
566.440 Utilities	10,203	10,000	10,000	11,000	1,000
566.451 Recycling Projects	7,119	12,000	6,000	12,000	-
566.480 Contingencies	300	65	65	1,000	935
566.485 Dues & Publications	-	300	300	1,165	865
566.650 Recreational Event Exp	32,634	41,300	35,000	54,800	13,500
566.655 Fund Raising Expense	273	8,000	500	-	(8,000)
TOTAL OTHER SERVICES & CHARGES	53,505	91,500	69,365	87,565	(3,935)
CAPITAL OUTLAY					
566.530 Building	-	75,000	75,000	50,000	(25,000)
566.586 Vehicle	-	-	-	25,000	-
566.588 Pool Rehab	-	10,000	8,900	-	(10,000)
TOTAL CAPITAL OUTLAY	-	85,000	83,900	75,000	(35,000)
TOTAL 566-LEISURE SERVICES	<u>178,235</u>	<u>322,650</u>	<u>280,819</u>	<u>310,565</u>	<u>(37,085)</u>

Recreation

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</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
2016/17 Approved Budget**

	<u>Audited 2014/15 Actual</u>	<u>Current FY 2015/16</u>		<u>Approved Budget FY 2016/17</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
PLANNING & ZONING					
PERSONNEL SERVICES					
680.100 Salaries	63,420	69,500	69,500	73,500	4,000
680.199 Overtime	-	300	-	300	-
680.200 F.I.C.A. Taxes	4,654	5,500	5,500	5,700	200
680.210 Group Insurance	3,908	6,700	4,500	5,250	(1,450)
680.230 Retirement	11,016	12,500	12,500	13,150	650
680.240 Workers Comp Insurance	247	250	244	250	-
TOTAL PERSONNEL SERVICES	<u>83,246</u>	<u>94,750</u>	<u>92,244</u>	<u>98,150</u>	<u>3,400</u>
SUPPLIES EXPENSES					
680.301 Uniform Purchases	-	500	250	1,000	500
680.310 Office Supplies	565	700	500	700	-
680.330 Minor Tools & Equipment	-	800	800	800	-
680.393 Maps	1,240	1,500	1,000	1,500	-
TOTAL SUPPLIES EXPENSES	<u>1,805</u>	<u>3,500</u>	<u>2,550</u>	<u>4,000</u>	<u>500</u>
OTHER SERVICES & CHARGES					
680.400 Professional Fees	1,421	15,000	5,000	15,000	-
680.425 Conferences & Training	13,782	10,010	7,500	6,500	(3,510)
680.480 Contingencies	-	500	-	500	-
680.485 Dues & Publications	324	1,500	350	3,000	1,500
TOTAL OTHER SERVICES & CHARGES	<u>15,527</u>	<u>27,010</u>	<u>12,850</u>	<u>25,000</u>	<u>(2,010)</u>
TOTAL 680-PLANNING & ZONING DEP	<u>100,578</u>	<u>125,260</u>	<u>107,644</u>	<u>127,150</u>	<u>1,890</u>

Planning & Zoning

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>
Assistant City Manager	V	0.70	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
2016/17 Approved Budget**

	<u>Audited 2014/15 Actual</u>	<u>Current FY 2015/16</u>		<u>Approved Budget FY 2016/17</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
DEVELOPMENT SERVICES					
PERSONNEL SERVICES					
682.100 Salaries	149,783	173,300	167,200	180,900	7,600
682.199 Overtime	61	1,500	300	1,500	-
682.200 F.I.C.A. Taxes	11,483	13,750	12,000	14,000	250
682.210 Group Insurance	21,956	29,800	19,500	23,500	(6,300)
682.230 Retirement	27,704	31,200	29,000	32,750	1,550
682.240 Workers Comp Insurance	810	850	1,263	1,000	150
TOTAL PERSONNEL SERVICES	211,797	250,400	229,263	253,650	3,250
SUPPLIES EXPENSES					
682.300 Uniform Cleaning Allowance	1,900	2,400	2,400	1,800	(600)
682.301 Uniform Purchases	1,805	1,880	1,880	1,880	-
682.310 Office Supplies	4,360	5,450	4,700	5,450	-
682.330 Minor Tools and Equipment	660	700	700	3,700	3,000
682.393 Maps	800	750	750	750	-
TOTAL SUPPLIES EXPENSES	9,525	11,180	10,430	13,580	2,400
OTHER SERVICES & CHARGES					
682.400 Professional Fees	75,263	72,845	60,000	77,645	4,800
682.415 Telephone	1,126	1,300	-	-	(1,300)
682.416 Air Time - Moblie Wireless	937	1,300	-	-	(1,300)
682.425 Conferences & Training	1,980	8,445	4,000	8,445	-
682.445 Contract Maintenance	2,690	3,000	2,700	3,000	-
682.480 Contingencies	-	1,500	-	1,500	-
682.485 Dues & Publications	3,614	3,700	3,500	3,700	-
TOTAL OTHER SERVICES & CHARGES	85,610	92,090	70,200	94,290	2,200
CAPITAL OUTLAY					
682.530 Building	-	6,000	5,000	-	(6,000)
682.578 Office Furniture	-	-	-	3,240	3,240
682.579 Computer Equipment	-	-	-	2,000	2,000
682.586 Vehicles	-	-	-	25,000	25,000
682.591 Software	-	-	-	8,800	8,800
TOTAL CAPITAL OUTLAY	-	6,000	5,000	39,040	33,040
TOTAL 682-DEVELOPMENT SERVICES	<u>306,931</u>	<u>359,670</u>	<u>314,893</u>	<u>400,560</u>	<u>40,890</u>

Development Services

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>
Building Official	113	1.0	1.0
Code Enforcement	107	2.0	2.0
Administrative Assistant	108	1.0	1.0
		<u>4.0</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
2016/17 Approved Budget**

	<u>Audited 2014/15 Actual</u>	<u>Current FY 2015/16</u>		<u>Approved Budget FY 2016/17</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
INFORMATION TECHNOLOGY					
PERSONNEL SERVICES					
685.100 Salaries	115,231	52,000	41,364	-	(52,000)
685.199 Overtime	9,304	-	-	-	-
685.200 F.I.C.A. Taxes	9,066	6,700	3,231	-	(6,700)
685.210 Group Insurance	10,974	7,000	2,081	-	(7,000)
685.230 Retirement	22,923	10,600	7,964	-	(10,600)
685.240 Workers Comp Insurance	416	450	7	-	(450)
TOTAL PERSONNEL SERVICES	167,914	76,750	54,647	-	(76,750)
SUPPLIES EXPENSES					
685.315 Data Processing Supplies	3,729	5,500	3,000	6,000	500
685.330 Minor Tools & Equipment	811	800	300	1,500	700
TOTAL SUPPLIES EXPENSES	4,541	6,300	3,300	7,500	1,200
OTHER SERVICES & CHARGES					
685.400 Professional Fees	57,237	125,500	110,000	120,500	(5,000)
685.415 Internet Access Fees	9,070	22,000	15,000	17,000	(5,000)
685.425 Conferences & Training	-	6,450	100	2,000	(4,450)
685.445 Maintenance Contracts	136,014	138,000	135,000	142,000	4,000
685.452 Computer Maint & Fees	5,023	7,000	5,000	7,000	-
685.480 Contingencies	1,650	10,000	-	10,000	-
685.485 Dues & Publications	300	500	-	500	-
TOTAL OTHER SERVICES & CHARGES	209,294	309,450	265,100	299,000	(10,450)
CAPITAL OUTLAY					
685.579 Computer Equipment	27,762	37,650	35,000	38,000	350
685.591 Software	65	3,780	3,200	7,500	3,720
TOTAL CAPITAL OUTLAY	27,827	41,430	38,200	45,500	4,070
TOTAL 685-INFORMATION TECH	<u>409,576</u>	<u>433,930</u>	<u>361,247</u>	<u>352,000</u>	<u>(81,930)</u>

Information Technology (IT)

Positions	Pay Grade	FY 2016	FY 2017
IT Director	III	1.0	0.0
IT Network Administrator	109	0.0	0.0
		1.0	0.0

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
2016/17 Approved Budget**

	<u>Audited 2014/15 Actual</u>	<u>Current FY 2015/16</u>		<u>Approved Budget FY 2016/17</u>	<u>Budget Increase/ (Decrease)</u>	
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>			
OTHER FINANCING USES						
TRANSFER OUT						
700.035	Transfer to Asset Replacement Fd	295,857	345,289	345,289	437,221	91,932
700.040	Transfer to Debt Service	85,240	84,160	84,160	82,960	(1,200)
700.046	Transfer to Capital Projects Fund	161,000	221,547	221,547	321,500	99,953
700.017	Transfer to Emergency Radio Sys	36,091	52,925	52,925	55,025	2,100
700.xxx	Transfer to Regional ERT Fund	<u>136,500</u>	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>	<u>-</u>
	TOTAL TRANSFERS OUT	<u><u>714,688</u></u>	<u><u>710,421</u></u>	<u><u>710,421</u></u>	<u><u>903,206</u></u>	<u><u>192,785</u></u>



**City of Live Oak
General Fund
Capital Requests
2016/2017 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
City Secretary			
10-405.591	Software Granicus		\$ 8,000
Finance Department			
10-470.530	Building Redo Lobby Area	\$ 20,000	
10-470.591	Software - Executime	<u>25,000</u>	45,000
Police Department			
10-530.583	Safety Equipment		
	Body armor	7,650	
	Rifles, handguns, accessories	5,350	
	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	4,300	
10-530.595	Other Capital		
	Shield 12 Speed Display (traffic mgmt system)	5,000	
	Security Camera in the Property Room	3,000	
	Security Cameras in the Main City Parks (2)	10,000	
	Security Camera replacement at Justice Center	<u>3,000</u>	45,375
Communications Department			
10-535.574	Communication Equipment		
	Radios for Recreation/Special Events (2)		6,000
Fire Department			
10-540.580	Operating Equipment		
	(2) Mobile Data Terminals (MDTs)	9,000	
10-540.584	S.C.B.A. Equipment	<u>222,200</u>	231,200
Public Works			
10-560.530	Building & Structures		
	Replace Marquee (1)		35,010

**City of Live Oak
General Fund
Capital Requests
2016/2017 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Parks Maintenance			
10-565-530	Buildings & Structure Portable bleachers	8,000	
10-565.580	Playground Equipment Playscape Rehab	<u>25,000</u>	33,000
Recreation			
10-566.530	Building Construction at Municipal Pool area	50,000	
10-566.586	Vehicle (1)	<u>25,000</u>	75,000
Development Services			
10-682.578	Office Furniture	3,240	
10-682.579	Computer Equipment Extra PC in Code Compliance Office Printer in Conference Area	1,500 500	
10-682.586	Vehicles (1) Vehicle for second Code Compliance employee	25,000	
10-682.591	Software Code Compliance Tracking Computer Program	<u>8,800</u>	39,040
Information Technology			
10-685.579	Computer Equipment (25) Dell Optiplex 3040 MT - PC Replacement Plan (3) Microsoft Surface with Accessories Various Hardware requests	20,250 7,500 10,250	
10-685.591	Software (52) Office 365 Business subscriptions for Office 2016 Adobe Acrobat Miscellaneous software	5,120 780 <u>1,600</u>	<u>45,500</u>
Total General Fund Capital Requests (Funded)			<u><u>\$ 563,125</u></u>

**City of Live Oak
General Fund
Reserve Funded Items
2016/2017 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Capital Requests		\$ 563,125	
Less amount funded through recurring revenue		<u>(563,125)</u>	\$ -
Transfer to Asset Replacement (Capital)		437,221	
Less amount funded through recurring revenue		<u>(235,909)</u>	201,312
City Council			
10-401.480	Contingencies		200,000
City Manager			
10-402.480	Contingency		10,000
Police Department			
10-530.400	Prof Fees - Legal assistance for special projects/reviews)		10,000
10-530.480	Contingencies (Coban video equipment failure)		23,000
Dispatch (Communications)			
10-535.480	Contingencies (Radio equipment failure and/or programming)		9,500
Fire Department			
10-540.480	Contingencies		10,000
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

**City of Live Oak
General Fund
Reserve Funded Items
2016/2017 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>\$ 653,812</u>



**ABATEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2016/2017**

Beginning Fund Balance October 1, 2016:		\$ 11,965			
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, 2017:					<u>\$ 7,965</u>

**ABATEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2015/2016
(AS AMENDED)**

Beginning Fund Balance October 1, 2015:		\$ 15,465			
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>\$ 11,465</u>

**City of Live Oak
Abatement Fund
2016/2017 Approved Budget**

	<u>Audited 2014/15 Actual</u>	<u>Current FY 2015/16</u>		<u>Approved Budget FY 2016/17</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	8,832	7,000	3,000	7,000	-
TOTAL GRANTS & INTER-GOVT.	8,832	7,000	3,000	7,000	-
TOTAL REVENUES	<u>8,832</u>	<u>7,000</u>	<u>3,000</u>	<u>7,000</u>	<u>-</u>
EXPENDITURES					
OTHER SERVICES & CHARGES					
400.400 Professional Fees	978	1,000	500	1,000	-
560.445 Contractual Maintenance	2,805	10,000	6,000	10,000	-
TOTAL CONSTRUCTION	3,783	11,000	6,500	11,000	-
TOTAL EXPENDITURES	<u>3,783</u>	<u>11,000</u>	<u>6,500</u>	<u>11,000</u>	<u>-</u>

**ASSET REPLACEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2016/2017**

Beginning Fund Balance October 1, 2016:		\$ 1,935,420			
Estimated Revenues:		594,102			
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	-	-	-	72,000	72,000
Total Expenditures	-	-	-	72,000	72,000
Net Revenues/Expenditures					<u>522,102</u>
Ending Fund Balance September 30, 2017:					<u>\$ 2,457,522</u>

**ASSET REPLACEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2015/2016
(AS AMENDED)**

Beginning Fund Balance October 1, 2015:		\$ 1,978,705			
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>\$ 1,901,439</u>

**City of Live Oak
Asset Replacement Fund
2016/2017 Approved Budget**

	<u>Audited 2014/15 Actual</u>	<u>Current FY 2015/16</u>		<u>Approved Budget FY 2016/17</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	8,323	1,500	12,000	12,000	10,500
364.000 Sale of Fixed Assets	12,141	-	15,000	-	-
TOTAL INTEREST & MISCELLANEOUS	20,464	1,500	27,000	12,000	10,500
OTHER FINANCING SOURCES					
390.100 Transfers From General Fund	295,857	345,289	345,289	437,221	91,932
390.101 Transfer From Storm Water	51,519	62,477	62,477	58,253	(4,224)
390.500 Transfers From EDC	86,628	86,628	86,628	86,628	-
TOTAL OTHER FINANCING SOURCES	434,004	494,394	494,394	582,102	87,708
TOTAL REVENUES	454,468	495,894	521,394	594,102	98,208

**City of Live Oak
Asset Replacement Fund
2016/2017 Approved Budget**

	<u>Audited 2014/15 Actual</u>	<u>Current FY 2015/16</u>		<u>Approved Budget FY 2016/17</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
EXPENDITURES					
POLICE DEPARTMENT					
CAPITAL OUTLAY					
530.586 Vehicles	182,000	226,000	226,000	62,000	(164,000)
530.597 Vehicle Equipment	111,640	144,160	144,160	10,000	(134,160)
TOTAL CAPITAL OUTLAY	293,640	370,160	370,160	72,000	(298,160)
TOTAL 530-POLICE DEPARTMENT	293,640	370,160	370,160	72,000	(298,160)
PUBLIC WORKS					
CAPITAL OUTLAY					
560.580 Operating Equipment	-	17,000	14,145	-	(17,000)
TOTAL CAPITAL OUTLAY	-	17,000	14,145	-	(17,000)
TOTAL 560-PUBLIC WORKS	-	17,000	14,145	-	(17,000)
PARKS MAINTENANCE					
CAPITAL OUTLAY					
565.580 Operating Equipment	14,559	17,000	14,145	-	(17,000)
565.586 Vehicles	-	35,000	35,084	-	(35,000)
TOTAL CAPITAL OUTLAY	14,559	52,000	49,229	-	(52,000)
TOTAL 565-PARKS MAINTENANCE	14,559	52,000	49,229	-	(52,000)

**City of Live Oak
Asset Replacement Fund
2016/2017 Approved Budget**

	<u>Audited 2014/15 Actual</u>	<u>Current FY 2015/16</u>		<u>Approved Budget FY 2016/17</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
STORM WATER					
CAPITAL OUTLAY					
567.586 Vehicles	-	-	-	-	-
567.580 Operating Equipment	<u>13,919</u>	<u>17,000</u>	<u>14,145</u>	<u>-</u>	<u>(17,000)</u>
TOTAL CAPITAL OUTLAY	<u>13,919</u>	<u>17,000</u>	<u>14,145</u>	<u>-</u>	<u>(17,000)</u>
TOTAL 567-STORM WATER	<u>13,919</u>	<u>17,000</u>	<u>14,145</u>	<u>-</u>	<u>(17,000)</u>
FIRE DEPARTMENT					
CAPITAL OUTLAY					
540.586 Vehicles	<u>-</u>	<u>117,000</u>	<u>117,000</u>	<u>-</u>	<u>(117,000)</u>
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>117,000</u>	<u>117,000</u>	<u>-</u>	<u>(117,000)</u>
TOTAL 540-FIRE DEPARTMENT	<u>-</u>	<u>117,000</u>	<u>117,000</u>	<u>-</u>	<u>(117,000)</u>
TOTAL EXPENDITURES	<u>322,118</u>	<u>573,160</u>	<u>564,679</u>	<u>72,000</u>	<u>(501,160)</u>



**GENERAL FUND DEPRECIATION SCHEDULE
FOR THE FISCAL YEAR ENDING 9/30/2016**

Description	Purchase Date	Cost	Yrs Life	Accum Depreciation	Prior Depreciation	Current Depreciation	Balance	Dept
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
2005 Ford F550 Cab/Small Dump Truck	12/7/2004	\$39,093	10	\$39,093	\$39,093	\$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
2008 Jacobsen HR9016 Mower	10/16/2008	\$66,465	7	\$66,465	\$66,465	\$9,495	\$0	Parks
Vehicle Equipment	9/30/2008	\$31,132	5	\$31,132	\$31,132	\$0	\$0	Police
Computer Equipment	5/1/2008	\$6,380	3	\$6,380	\$6,380	\$0	\$0	IT
2009 Toyota Camry	1/31/2009	\$24,795	5	\$24,795	\$23,142	\$1,653	\$0	Police
2009 Toyota Camry	1/31/2009	\$24,795	5	\$24,795	\$23,142	\$1,653	\$0	Police
2009 Chevrolet Silverado P/U	3/1/2009	\$24,575	5	\$22,936	\$20,069	\$2,867	\$1,639	PW
2010 Ford F450 with Box	4/9/2010	\$99,840	10	\$69,888	\$59,904	\$9,984	\$29,952	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	\$18,996	\$0	\$0	Dev Srvs
2011 Dodge Dakota ExCab P/U	12/20/2010	\$18,996	5	\$18,996	\$18,996	\$0	\$0	Dev Srvs
2011 Ford F250 CrewCab Truck	2/4/2011	\$23,672	5	\$23,672	\$23,672	\$0	\$0	Streets
2011 Ford F250 Truck	2/4/2011	\$21,671	5	\$21,671	\$21,671	\$0	\$0	Parks
2011 Ford F250 Truck	2/4/2011	\$22,316	5	\$22,316	\$22,316	\$0	\$0	Streets
Virtual Server Project	9/30/2011	\$122,280	5	\$122,280	\$97,824	\$24,456	\$0	IT
2012 Ambulance	9/30/2012	\$146,675	10	\$73,340	\$58,672	\$14,668	\$73,336	Fire
2012 John Deere Tractor	4/18/2012	\$30,720	10	\$15,360	\$12,288	\$3,072	\$15,360	Parks
2012 Crack Sealer	9/30/2012	\$52,461	10	\$26,230	\$20,984	\$5,246	\$26,231	Streets
2012 Chevy Tahoe	9/30/2012	\$43,342	4	\$43,342	\$32,508	\$10,834	\$0	Police
2012 Chevy Tahoe	9/30/2012	\$43,342	4	\$43,342	\$32,508	\$10,834	\$0	Police
2012 Chevy Tahoe	9/30/2012	\$46,557	4	\$46,557	\$34,917	\$11,640	\$0	Police
2012 Jacobsen 9016 Rotary Mower	10/31/2012	\$78,991	7	\$45,136	\$33,852	\$11,284	\$33,855	Parks
2013 Kawasaki 4010 Mule w/ Top	4/18/2013	\$11,440	10	\$4,576	\$3,432	\$1,144	\$6,864	Streets
Exmark Mower	5/6/2013	\$14,093	5	\$11,276	\$8,457	\$2,819	\$2,817	Parks
Exmark Mower	5/6/2013	\$14,093	5	\$11,276	\$8,457	\$2,819	\$2,817	Parks
2013 Ford Explore	6/24/2013	\$24,398	5	\$19,520	\$14,640	\$4,880	\$4,878	Admin
2013 Chevy Tahoe	9/30/2013	\$45,400	5	\$29,510	\$20,430	\$9,080	\$15,890	Police
2013 Chevy Tahoe	9/30/2013	\$45,400	5	\$29,510	\$20,430	\$9,080	\$15,890	Police
2013 Chevy Tahoe	9/30/2013	\$45,400	5	\$29,510	\$20,430	\$9,080	\$15,890	Police

**GENERAL FUND DEPRECIATION SCHEDULE
FOR THE FISCAL YEAR ENDING 9/30/2016**

Description	Purchase Date	Cost	Yrs Life	Accum Depreciation	Prior Depreciation	Current Depreciation	Balance	Dept
2014 Exmark Lazer Mower	4/3/2014	\$14,002	5	\$8,400	\$5,600	\$2,800	\$5,602	Parks
2014 Toyota Tundra 4 Dr Pickup	12/1/2013	\$32,105	5	\$20,868	\$14,447	\$6,421	\$11,237	Police
2013 Chevy Tahoe	12/1/2013	\$30,885	5	\$20,075	\$13,898	\$6,177	\$10,810	Police
2014 Motorcycle	9/30/2013	\$28,386	5	\$18,450	\$12,773	\$5,677	\$9,935	Police
2013 Kawasaki 4010 Mule	1/7/2015	\$14,059	10	\$2,812	\$1,406	\$1,406	\$11,247	Parks
2015 Chevrolet Silverado (Split with Utilities)	5/22/2015	\$14,488	5	\$5,796	\$2,898	\$2,898	\$8,692	PW/Utilities
2015 Chevy Tahoe w/ Equipment	9/30/2015	\$48,750	5	\$19,500	\$9,750	\$9,750	\$29,250	Police
2015 Chevy Tahoe w/ Equipment	9/30/2015	\$51,604	5	\$20,642	\$10,321	\$10,321	\$30,962	Police
2015 Chevy Tahoe w/ Equipment	9/30/2015	\$51,222	5	\$20,488	\$10,244	\$10,244	\$30,734	Police
2015 Chevy Silverado w/ Equipment	9/30/2015	\$29,345	5	\$11,738	\$5,869	\$5,869	\$17,607	Police
2015 CID Vehicle	9/30/2015	\$38,617	5	\$15,446	\$7,723	\$7,723	\$23,171	Police
2015 In-Car Video Equipment (4)	9/30/2015	\$22,880	5	\$9,223	\$4,647	\$4,576	\$13,657	Police
Defibrillator/Monitor	4/7/2015	\$37,577	5	\$15,030	\$7,515	\$7,515	\$22,547	Fire
Thermo Imaging Camera	6/11/2015	\$13,037	5	\$5,214	\$2,607	\$2,607	\$7,823	Fire
2016 Mule ATV	10/31/2015	\$14,145	10	\$1,415	\$0	\$1,415	\$12,731	PW
2016 Mule ATV	10/31/2015	\$14,145	10	\$1,415	\$0	\$1,415	\$12,731	Parks
2016 Silverado 1/2 ton Pickup	12/31/2015	\$34,634	5	\$6,927	\$0	\$6,927	\$27,707	Parks
2016 Ford Interceptor w/ equipment (on order)	9/30/2016	\$32,771	5	\$6,554	\$0	\$6,554	\$26,217	Police
2016 Chevy Tahoe w/ equipment (on order)	9/30/2016	\$57,912	5	\$11,582	\$0	\$11,582	\$46,330	Police
2016 Chevy Tahoe w/ equipment (on order)	9/30/2016	\$57,912	5	\$11,582	\$0	\$11,582	\$46,330	Police
2016 Chevy Tahoe w/ equipment (on order)	9/30/2016	\$57,912	5	\$11,582	\$0	\$11,582	\$46,330	Police
2016 Chevy Tahoe w/ equipment (on order)	9/30/2016	\$57,912	5	\$11,582	\$0	\$11,582	\$46,330	Police
2016 Chevy Tahoe w/ equipment (on order)	9/30/2016	\$57,912	5	\$11,582	\$0	\$11,582	\$46,330	Police
2016 Chevy Tahoe w/ equipment (on order)	9/30/2016	\$57,912	5	\$11,582	\$0	\$11,582	\$46,330	Police
2016 Chevy Tahoe w/ equipment (on order)	9/30/2016	\$57,912	5	\$11,582	\$0	\$11,582	\$46,330	Police
2016 Chevy Tahoe w/ equipment (on order)	9/30/2016	\$57,912	5	\$11,582	\$0	\$11,582	\$46,330	Police
2016 Chevy Tahoe w/ equipment (on order)	9/30/2016	\$57,912	5	\$11,582	\$0	\$11,582	\$46,330	Police
Replacement vehicle to replace Insp1	9/30/2016	\$48,330	5	\$9,666	\$0	\$9,666	\$38,664	Fire
Replacement vehicle to replace Insp2	9/30/2016	\$34,335	5	\$6,867	\$0	\$6,867	\$27,468	Fire
Replacement vehicle to replace Insp2	9/30/2016	\$34,335	5	\$6,867	\$0	\$6,867	\$27,468	Fire
Transfer to Asset Replacement Fund		\$2,409,717		\$1,480,063	\$1,130,286	\$349,777	\$929,655	
25% Surcharge						\$437,221		

**EDC DEPRECIATION SCHEDULE
FOR THE FISCAL YEAR ENDING 9/30/2016**

Description	Purch Date	Cost	Yrs Life	Accum Depreciation	Prior Depreciation	Current Depreciation	Balance	Dept
1998 Pierce Fire Truck	5/1/1998	\$269,763	20	\$257,392	\$243,904	\$13,488	\$12,371	Fire
2002 Kyarm Ladder Truck	10/18/2002	\$744,370	20	\$519,314	\$482,095	\$37,219	\$225,057	Fire
2003 Sabre Pumper	3/17/2003	\$266,593	20	\$191,942	\$178,612	\$13,330	\$74,651	Fire
2014 Ford Explorer	8/1/2014	\$26,330	5	\$15,798	\$10,532	\$5,266	\$10,532	EDC
Transfer to Asset Replacement Fund		\$1,307,056		\$984,445	\$915,143	\$69,302	\$322,611	
25% Surcharge						\$86,628		

**STORM WATER UTILITY FUND DEPRECIATION SCHEDULE
FOR THE FISCAL YEAR ENDING 9/30/2016**

Description	Purch Date	Cost	Yrs Life	Accum Depreciation	Prior Depreciation	Current Depreciation	Balance	Dept
2002 Howard 30-60 Rotary Tiller	5/1/2002	\$5,318	5	\$5,318	\$5,318	\$0	\$0	Storm Water
2004 Vermer BC1800 XL Brush Chipper	11/9/2004	\$35,299	10	\$35,299	\$35,299	\$0	\$0	Storm Water
2008 Exmark Mower	9/11/2008	\$11,119	5	\$11,119	\$11,119	\$0	\$0	Storm Water
2011 Vermeer 400TX Mini Skid Steer	1/21/2011	\$16,596	7	\$14,226	\$11,855	\$2,371	\$2,370	Storm Water
2011 Ford F250 Truck	2/4/2011	\$21,606	5	\$21,606	\$21,606	\$0	\$0	Storm Water
Street Sweeper	5/15/2012	\$219,947	10	\$109,975	\$87,980	\$21,995	\$109,972	Storm Water
2014 Exmark Lazer Mower	4/3/2014	\$14,002	5	\$8,400	\$5,600	\$2,800	\$5,602	Storm Water
2015 Chevy Pickup	9/30/2014	\$27,389	5	\$16,434	\$10,956	\$5,478	\$10,955	Storm Water
2015 Exmark Zero-Turn Mower	3/20/2015	\$13,919	5	\$5,568	\$2,784	\$2,784	\$8,351	Storm Water
2015 Ventrac Mower and Attachments	1/13/2015	\$31,919	7	\$9,120	\$4,560	\$4,560	\$22,799	Storm Water
2015 Tractor with Mower	9/30/2015	\$52,000	10	\$10,400	\$5,200	\$5,200	\$41,600	Storm Water
2016 Mule ATV	10/31/2015	\$14,145	10	\$1,415	\$0	\$1,415	\$12,731	Storm Water
Transfer to Asset Replacement Fund		\$463,259		\$248,879	\$202,277	\$46,602	\$214,380	
25% Surcharge						\$58,253		

**City of Live Oak
 Asset Replacement Fund
 Capital Requests
 2016/2017 Approved Budget**

<u>Department/ Account Number</u>	<u>Item Description</u>	<u>Item Cost</u>	<u>Department Cost</u>
Police Department			
35-530.586	Vehicles		
	(2) Unmarked Police Vehicles	\$ 62,000	
35-530.597	Vehicle Equipment	<u>10,000</u>	\$ 72,000
	Total Asset Replacement Fund Requests		<u>\$ 72,000</u>



**DEBT SERVICE FUND
APPROVED BUDGET
FISCAL YEAR 2016/2017**

Beginning Fund Balance October 1, 2016:		\$ 336,967			
Estimated Revenues:		2,407,026			
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	-	-	2,407,026	-	2,407,026
Total Expenditures	-	-	2,407,026	-	2,407,026
Net Revenues/Expenditures					<u>-</u>
Ending Fund Balance September 30, 2017:					<u>\$ 336,967</u>

**DEBT SERVICE FUND
APPROVED BUDGET
FISCAL YEAR 2015/2016
(AS AMENDED)**

Beginning Fund Balance October 1, 2015:		\$ 351,067			
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					<u>-</u>
Ending Fund Balance September 30, 2016:					<u>\$ 351,067</u>

**City of Live Oak
Debt Service Fund
2016/2017 Approved Budget**

	<u>Audited 2014/15 Actual</u>	<u>Current FY 2015/16</u>		<u>Approved Budget FY 2016/17</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
TAXES - AD VALORM					
310.110 Current AdValorem Tax Rev	1,414,599	1,414,400	1,400,000	1,418,405	4,005
TOTAL TAXES - AD VALORM	1,414,599	1,414,400	1,400,000	1,418,405	4,005
INTEREST & MISCELLANEOUS					
360.000 Interest Income	175	300	200	300	-
TOTAL INTEREST & MISCELLANEOUS	175	300	200	300	-
OTHER FINANCING SOURCES					
390.100 Transfers from General Fund	85,240	84,160	84,160	82,960	(1,200)
390.500 Transfers from EDC	742,063	865,622	865,622	733,716	(131,906)
390.600 Transfers from Util Op Fd	171,057	170,350	170,350	171,645	1,295
TOTAL OTHER FINANCING SOURCES	998,360	1,120,132	1,120,132	988,321	(131,811)
TOTAL REVENUES	<u>2,413,134</u>	<u>2,534,832</u>	<u>2,520,332</u>	<u>2,407,026</u>	<u>(127,806)</u>
EXPENDITURES					
DEBT SERVICE					
690.690 Paying Agents Fees	2,600	3,000	2,600	3,000	-
690.928 Principal - 2005 CO's	245,000	255,000	255,000	265,000	10,000
690.929 Interest - 2005 CO's	33,175	22,763	22,763	11,925	(10,838)
690.930 P&I -Water Rights	-	126,875	126,875	-	(126,875)
690.931 P&I - Emergency Radio System	85,239	84,160	84,160	82,960	(1,200)
690.932 Principal - 2010 Refunding	290,000	300,000	300,000	305,000	5,000
690.933 Interest - 2010 Refunding	79,511	70,634	70,634	61,441	(9,193)
690.940 Principal - 2014 GO & Refunding	935,000	990,000	990,000	1,025,000	35,000
690.941 Interest - 2014 GO & Refunding	670,981	682,400	682,400	652,700	(29,700)
TOTAL DEBT SERVICE	2,341,505	2,534,832	2,534,432	2,407,026	(127,806)
TOTAL 690-DEBT SERVICE	<u>2,341,505</u>	<u>2,534,832</u>	<u>2,534,432</u>	<u>2,407,026</u>	<u>(127,806)</u>
TOTAL EXPENDITURES	<u>2,341,505</u>	<u>2,534,832</u>	<u>2,534,432</u>	<u>2,407,026</u>	<u>(127,806)</u>

**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>
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	14,200	14,200	710,000	738,400
	<u>\$ 2,847,975</u>	<u>\$ 2,847,970</u>	<u>\$ 20,020,000</u>	<u>\$ 25,715,944</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>
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>
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>\$ 5,963</u>	<u>\$ 5,963</u>	<u>\$ 265,000</u>	<u>\$ 276,925</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>
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>\$ 110,627</u>	<u>\$ 110,622</u>	<u>\$ 2,005,000</u>	<u>\$ 2,226,249</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>
2016-17	\$ 1,480	\$ 1,480	\$ 80,000	\$ 82,960
2017-18	780	780	80,000	81,560
TOTAL	\$ 2,260	\$ 2,260	\$ 160,000	\$ 164,520

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>
2016-17	\$ -	\$ 82,960	\$ 82,960
2017-18	-	81,560	81,560
TOTAL	\$ -	\$ 164,520	\$ 164,520

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>
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>\$ 2,729,125</u>	<u>\$ 2,729,125</u>	<u>\$ 17,590,000</u>	<u>\$ 23,048,250</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
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	\$ 18,671,861	\$ 1,367,789	\$ 3,008,600	\$ 23,048,250



**FORFEITURE FUND
APPROVED BUDGET
FISCAL YEAR 2016/2017**

Beginning Fund Balance October 1, 2016:		\$ 18,183			
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	-	6,000	-	-	6,000
Total Expenditures	-	6,000	-	-	6,000
Net Revenues/Expenditures					<u>9,000</u>
Ending Fund Balance September 30, 2017:					<u>\$ 27,183</u>

**FORFEITURE FUND
APPROVED BUDGET
FISCAL YEAR 2015/2016
(AS AMENDED)**

Beginning Fund Balance October 1, 2015:		\$ 3,183			
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>\$ (6,817)</u>

**City of Live Oak
Forfeiture Fund
2016/2017 Approved Budget**

	<u>Audited 2014/15 Actual</u>	<u>Current FY 2015/16</u>		<u>Approved Budget FY 2016/17</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	15,000	10,000	-
352.100 Forfeitures - State	5,485	5,000	-	5,000	-
TOTAL FINES & FORFEITURES	5,485	15,000	15,000	15,000	-
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue - Federal	26	-	-	-	-
360.100 Interest Revenue - State	4	-	-	-	-
TOTAL INTEREST & MISCELLANEOUS	30	-	-	-	-
TOTAL REVENUES	<u>5,515</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>-</u>

**City of Live Oak
Forfeiture Fund
2016/2017 Approved Budget**

	Audited	Current FY 2015/16		Approved	Budget
	2014/15 Actual	Amended Budget	Projected End-of-Year	Budget FY 2016/17	Increase/ (Decrease)
EXPENDITURES					
FEDERAL FORFEITURES					
SUPPLIES EXPENSES					
531.330 Minor Tools & Equipment	-	-	-	6,000	6,000
TOTAL SUPPLIES	-	-	-	6,000	6,000
CAPITAL OUTLAY					
531.595 Other Capital	-	25,000	-	-	(25,000)
TOTAL CAPITAL OUTLAY	-	25,000	-	-	(25,000)
TOTAL 531-FEDERAL FORFEITURES	-	25,000	-	6,000	(19,000)
STATE FORFEITURES					
CAPITAL OUTLAY					
532.595 Other Capital	24,995	-	-	-	-
TOTAL CAPITAL OUTLAY	24,995	-	-	-	-
TOTAL 532-STATE FORFEITURES	24,995	-	-	-	-
TOTAL EXPENDITURES	24,995	25,000	-	6,000	(19,000)



**FEDERAL/STATE GRANTS FUND
APPROVED BUDGET
FISCAL YEAR 2016/2017**

Beginning Fund Balance October 1, 2016:		\$ -			
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, 2017:					\$ -

**FEDERAL/STATE GRANTS FUND
APPROVED BUDGET
FISCAL YEAR 2015/2016
(AS AMENDED)**

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:					\$ -

**City of Live Oak
Federal/State Grant Fund
2016/2017 Approved Budget**

	<u>Audited 2014/15 Actual</u>	<u>Current FY 2015/16</u>		<u>Approved Budget FY 2016/17</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	-	-	-	-	-
330.230 Bexar CDBG Grant Money	45,000	-	-	-	-
TOTAL GRANTS & INTER-GOVT.	45,000	-	-	-	-
INTER-FUND REVENUES					
383.100 Grant Match	-	-	-	-	-
TOTAL INTER-FUND REVENUES	-	-	-	-	-
TOTAL REVENUES	45,000	-	-	-	-
EXPENDITURES					
CAPITAL OUTLAY					
530.595 Other Capital	45,000	-	-	-	-
TOTAL CAPITAL EXPENDITURES	45,000	-	-	-	-
CONSTRUCTION EXPENSE					
OTHER SERVICES & CHARGES					
691.500 CDBG Construction Costs- ADA	-	-	-	-	-
TOTAL CONSTRUCTION	-	-	-	-	-
TOTAL EXPENDITURES	45,000	-	-	-	-

**CHILD SAFETY FUND
APPROVED BUDGET
FISCAL YEAR 2016/2017**

Beginning Fund Balance October 1, 2016:		\$ 75,075			
Estimated Revenues:		12,000			
Approved Expenditures:					
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures
Supplies	-	12,000	-	-	12,000
Total Expenditures	-	12,000	-	-	12,000
Net Revenues/Expenditures					-
Ending Fund Balance September 30, 2017:					\$ 75,075

**CHILD SAFETY FUND
APPROVED BUDGET
FISCAL YEAR 2015/2016
(AS AMENDED)**

Beginning Fund Balance October 1, 2015:		\$ 69,375			
Estimated Revenues:		12,000			
Approved Expenditures:					
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures
Supplies	-	12,000	-	-	12,000
Total Expenditures	-	12,000	-	-	12,000
Net Revenues/Expenditures					-
Ending Fund Balance September 30, 2016:					\$ 69,375

**City of Live Oak
Child Safety Fund
2016/2017 Approved Budget**

	<u>Audited 2014/15 Actual</u>	<u>Current FY 2015/16</u>		<u>Approved Budget FY 2016/17</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	16,419	12,000	15,000	12,000	-
TOTAL GRANTS & INTER-GOVT.	16,419	12,000	15,000	12,000	-
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	26	-	150	-	-
TOTAL INTEREST & MISCELLANEOUS	26	-	150	-	-
TOTAL REVENUES	<u>16,445</u>	<u>12,000</u>	<u>15,150</u>	<u>12,000</u>	<u>-</u>

**City of Live Oak
Child Safety Fund
2016/2017 Approved Budget**

	<u>Audited 2014/15 Actual</u>	<u>Current FY 2015/16</u>		<u>Approved Budget FY 2016/17</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	1,416	3,000	750	3,000	-
560.342 Bite Prevention Week	-	2,300	2,000	2,300	-
560.343 Kids Programs	-	700	700	700	-
TOTAL SUPPLIES EXPENSES	1,416	6,000	3,450	6,000	-
TOTAL 560-PUBLIC WORKS GENERAL	<u>1,416</u>	<u>6,000</u>	<u>3,450</u>	<u>6,000</u>	<u>-</u>
TOTAL EXPENDITURES	<u>7,416</u>	<u>12,000</u>	<u>9,450</u>	<u>12,000</u>	<u>-</u>



**COURT TECHNOLOGY FUND
APPROVED BUDGET
FISCAL YEAR 2016/2017**

Beginning Fund Balance October 1, 2016:		\$ 112,336			
Estimated Revenues:		12,100			
Approved Expenditures:					
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures
Capital Costs	-	-	10,150	2,000	12,150
Total Expenditures	-	-	10,150	2,000	12,150
Net Revenues/Expenditures					(50)
Ending Fund Balance September 30, 2017:					\$ 112,286

**COURT TECHNOLOGY FUND
APPROVED BUDGET
FISCAL YEAR 2015/2016
(AS AMENDED)**

Beginning Fund Balance October 1, 2015:		\$ 111,797			
Estimated Revenues:		12,100			
Approved Expenditures:					
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures
Construction Costs	-	-	9,950	1,500	11,450
Total Expenditures	-	-	9,950	1,500	11,450
Net Revenues/Expenditures					650
Ending Fund Balance September 30, 2016:					\$ 112,447

**City of Live Oak
Court Technology Fund
2016/2017 Approved Budget**

	<u>Audited 2014/15 Actual</u>	<u>Current FY 2015/16 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Approved Budget FY 2016/17</u>	<u>Budget Increase/ (Decrease)</u>
REVENUES					
FINES & FORFEITURES					
350.200 Court Technology Fund	10,593	12,000	9,100	12,000	-
TOTAL FINES & FORFEITURES	10,593	12,000	9,100	12,000	-
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	57	100	220	100	-
TOTAL INTEREST & MISC	57	100	220	100	-
TOTAL REVENUES	10,650	12,100	9,320	12,100	-
EXPENDITURES					
MUNICIPAL COURT					
OTHER SERVICES & CHARGES					
430.416 Telephone	456	750	200	500	(250)
430.445 Maintenance Contracts	4,441	9,200	7,000	9,650	450
TOTAL OTHER SERVICES & CHARGES	4,897	9,950	7,200	10,150	200
CAPITAL OUTLAY					
430.579 Computer Equipment	-	1,500	1,581	2,000	500
TOTAL CAPITAL OUTLAY	-	1,500	1,581	2,000	500
TOTAL 430-MUNICIPAL COURT	4,897	11,450	8,781	12,150	700
TOTAL EXPENDITURES	4,897	11,450	8,781	12,150	700

**City of Live Oak
 Court Technology Fund
 Capital Requests
 2016/2017 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Municipal Court			
15-430.579	Computer Equipment		
	Miscellaneous Computer Equipment for Court		\$ 2,000
	Total Court Technology Fund Requests		<u>\$ 2,000</u>



**COURT SECURITY FUND
APPROVED BUDGET
FISCAL YEAR 2016/2017**

Beginning Fund Balance October 1, 2016:		\$ 48,269			
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, 2017:					<u>\$ 37,999</u>

**COURT SECURITY FUND
APPROVED BUDGET
FISCAL YEAR 2015/2016
(AS AMENDED)**

Beginning Fund Balance October 1, 2015:		\$ 47,124			
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>\$ 36,854</u>

**City of Live Oak
Court Security Fund
2016/2017 Approved Budget**

	<u>Audited 2014/15 Actual</u>	<u>Current FY 2015/16</u>		<u>Approved Budget FY 2016/17</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
FINES & FORFEITURES					
350.300 Court Security	7,894	10,000	7,000	10,000	-
TOTAL FINES & FORFEITURES	7,894	10,000	7,000	10,000	-
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	22	100	125	100	-
TOTAL INTEREST & MISC	22	100	125	100	-
TOTAL REVENUES	7,916	10,100	7,125	10,100	-
EXPENDITURES					
MUNICIPAL COURT					
PERSONNEL SERVICES					
430.101 Bailiffs	4,511	12,000	4,500	12,000	-
430.200 F.I.C.A. Taxes	330	920	330	920	-
430.230 Retirement	815	2,350	650	2,350	-
430.240 Workers Compensation	-	100	-	100	-
TOTAL PERSONNEL SERVICES	5,657	15,370	5,480	15,370	-
CAPITAL OUTLAY					
430.578 Court Security System	-	5,000	500	5,000	-
TOTAL CAPITAL OUTLAY	-	5,000	500	5,000	-
TOTAL 430-MUNICIPAL COURT	5,657	20,370	5,980	20,370	-
TOTAL EXPENDITURES	5,657	20,370	5,980	20,370	-

**City of Live Oak
 Court Security Fund
 Capital Requests
 2016/2017 Approved Budget**

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



**HOTEL/MOTEL OCCUPANCY TAX FUND
APPROVED BUDGET
FISCAL YEAR 2016/2017**

Beginning Fund Balance October 1, 2016:			\$ 877,255		
Estimated Revenues:			535,500		
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	-	-	424,305	-	424,305
Total Expenditures	-	-	424,305	-	424,305
Net Revenues/Expenditures					<u>111,195</u>
Ending Fund Balance September 30, 2017:					<u>\$ 988,450</u>

**HOTEL/MOTEL OCCUPANCY TAX FUND
APPROVED BUDGET
FISCAL YEAR 2015/2016
(AS AMENDED)**

Beginning Fund Balance October 1, 2015:			\$1,030,255		
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>\$ 840,505</u>

City of Live Oak
Hotel/Motel Occupancy Tax Fund
2016/2017 Approved Budget

	<u>Audited 2014/15 Actual</u>	<u>Current FY 2015/16</u>		<u>Approved Budget FY 2016/17</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
OCCUPANCY TAX					
318.500 Occupancy Tax Revenue	436,420	535,000	480,000	535,000	-
TOTAL OCCUPANCY TAX	436,420	535,000	480,000	535,000	-
INTEREST & MISCELLANEOUS					
360.000 Interest Income	333	250	2,000	500	250
364.000 Sale of Fixed Assets	-	-	-	-	-
TOTAL INTEREST & MISCELLANEOUS	333	250	2,000	500	250
TOTAL REVENUES	<u>436,753</u>	<u>535,250</u>	<u>482,000</u>	<u>535,500</u>	<u>250</u>
EXPENDITURES					
ADMINISTRATION DEPARTMENT					
PERSONNEL SERVICES					
400.240 Workers Comp Insurance	-	-	-	-	-
TOTAL PERSONNEL SERVICES	-	-	-	-	-
OTHER SERVICES & CHARGES					
400.400 Professional Fees	1,850,560	670,000	620,000	405,000	(265,000)
400.430 Advertising	-	40,000	10,000	10,000	(30,000)
400.432 Community/Sponsorships	-	5,000	3,000	4,000	(1,000)
400.435 Promotional Items	-	10,000	2,000	5,305	(4,695)
400.470 Equipment Rentals	-	-	-	-	-
400.475 Property & Liability Ins	-	-	-	-	-
400.494 Unemployment Exp	-	-	-	-	-
TOTAL OTHER SERVICES & CHARGES	1,850,560	725,000	635,000	424,305	(300,695)
TOTAL 400-ADMINISTRATION DEPART	<u>1,850,560</u>	<u>725,000</u>	<u>635,000</u>	<u>424,305</u>	<u>(300,695)</u>
TOTAL EXPENDITURES	<u>1,850,560</u>	<u>725,000</u>	<u>635,000</u>	<u>424,305</u>	<u>(300,695)</u>

**EMERGENCY RADIO SYSTEM FUND
APPROVED BUDGET
FISCAL YEAR 2016/2017**

Beginning Fund Balance October 1, 2016:		\$ 76,653			
Estimated Revenues:		91,125			
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	110,050	1,490	19,835	17,500	148,875
Total Expenditures	<u>110,050</u>	<u>1,490</u>	<u>19,835</u>	<u>17,500</u>	<u>148,875</u>
Net Revenues/Expenditures					<u>(57,750)</u>
Ending Fund Balance September 30, 2017:					<u>\$ 18,903</u>

**EMERGENCY RADIO SYSTEM FUND
APPROVED BUDGET
FISCAL YEAR 2015/2016
(AS AMENDED)**

Beginning Fund Balance October 1, 2015:		\$ 112,287			
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	<u>105,850</u>	<u>4,290</u>	<u>20,985</u>	<u>15,000</u>	<u>146,125</u>
Net Revenues/Expenditures					<u>(57,100)</u>
Ending Fund Balance September 30, 2016:					<u>\$ 55,187</u>

**City of Live Oak
Emergency Radio System Fund
2016/2017 Approved Budget**

	<u>Audited 2014/15 Actual</u>	<u>Current FY 2015/16</u>		<u>Approved Budget FY 2016/17</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	37,684	36,000	38,700	36,000	-
TOTAL SERVICE USE FEES	37,684	36,000	38,700	36,000	-
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	71	100	200	100	-
TOTAL INTEREST & MISC	71	100	200	100	-
INTER-FUND REVENUES					
390.017 Transfer from General Fund	36,091	52,925	52,925	55,025	2,100
TOTAL INTER-FUND REV	36,091	52,925	52,925	55,025	2,100
TOTAL REVENUES	<u>73,846</u>	<u>89,025</u>	<u>91,825</u>	<u>91,125</u>	<u>2,100</u>

**City of Live Oak
Emergency Radio System Fund
2016/2017 Approved Budget**

	<u>Audited 2014/15 Actual</u>	<u>Current FY 2015/16</u>		<u>Approved Budget FY 2016/17</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
EXPENDITURES					
EMERGENCY RADIO SYSTEM					
PERSONNEL SERVICES					
537.100 Salaries	71,648	77,300	77,000	80,750	3,450
537.200 F.I.C.A. Taxes	5,264	6,000	5,900	6,200	200
537.210 Group Insurance	8,021	8,300	8,000	8,300	-
537.230 Retirement	12,927	14,000	14,000	14,500	500
537.240 Workers Compensation	236	250	244	300	50
TOTAL PERSONNEL SERVICES	<u>98,096</u>	<u>105,850</u>	<u>105,144</u>	<u>110,050</u>	<u>4,200</u>
SUPPLIES EXPENSES					
537.301 Uniform Purchases	23	270	100	270	-
537.310 Office Supplies	131	500	250	500	-
537.330 Minor Tools & Equipment	1,228	3,520	1,500	720	(2,800)
TOTAL SUPPLIES EXPENSES	<u>1,382</u>	<u>4,290</u>	<u>1,850</u>	<u>1,490</u>	<u>(2,800)</u>
OTHER SERVICES & CHARGES					
537.400 Professional Fees	-	2,000	500	2,000	-
537.415 Cell Phone	586	745	745	745	-
537.416 Air Card	304	-	-	-	-
537.425 Conferences & Training	3,565	7,200	3,000	6,000	(1,200)
537.450 Equipment Maintenance	368	5,820	1,000	5,820	-
537.480 Contingencies	-	5,000	-	5,000	-
537.485 Dues and Publications	68	220	220	270	50
TOTAL OTHER SERVICES & CHARGES	<u>4,891</u>	<u>20,985</u>	<u>5,465</u>	<u>19,835</u>	<u>(1,150)</u>
CAPITAL OUTLAY					
537.574 Communication Equipment	6,999	15,000	15,000	2,500	(12,500)
537.595 Other Capital	-	-	-	15,000	15,000
TOTAL CAPITAL OUTLAY	<u>6,999</u>	<u>15,000</u>	<u>15,000</u>	<u>17,500</u>	<u>2,500</u>
TOTAL 537-EMERGENCY RADIO SYSTEM	<u>111,368</u>	<u>146,125</u>	<u>127,459</u>	<u>148,875</u>	<u>2,750</u>
TOTAL EXPENDITURES	<u>111,368</u>	<u>146,125</u>	<u>127,459</u>	<u>148,875</u>	<u>2,750</u>

Emergency Radio System

Positions	Pay Grade	FY 2016	FY 2017
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
2016/2017 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Emergency Radio System Fund			
17-537.574	Communication Equipment Yearly Radio Reprogramming		\$ 2,500
17-537.595	Other Capital Tower Security Camera Replacement		<u>15,000</u>
	Total Emergency Radio System Fund Requests		<u>\$ 17,500</u>



**PUBLIC, EDUCATIONAL AND GOVERNMENTAL ACCESS CHANNEL (PEG) FUND
APPROVED BUDGET
FISCAL YEAR 2016/2017**

Beginning Fund Balance October 1, 2016:		\$ 186,466			
Estimated Revenues:		40,300			
Approved Expenditures:					
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures
Other Services & Charges	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Net Revenues/Expenditures					40,300
Ending Fund Balance September 30, 2017:					\$ 226,766

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

Beginning Fund Balance October 1, 2015:		\$ 143,666			
Estimated Revenues:		35,000			
Approved Expenditures:					
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures
Construction Costs	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Net Revenues/Expenditures					35,000
Ending Fund Balance September 30, 2016:					\$ 178,666

**City of Live Oak
PEG Fund
2016/2017 Approved Budget**

	<u>Audited 2014/15 Actual</u>	<u>Current FY 2015/16</u>		<u>Approved Budget FY 2016/17</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
FRANCHISE FEES					
313.000 PEG Revenue	40,017	35,000	42,500	40,000	5,000
360.000 Interest Income	44	-	300	300	300
TOTAL FRANCHISE FEES	<u>40,061</u>	<u>35,000</u>	<u>42,800</u>	<u>40,300</u>	<u>5,300</u>
TOTAL REVENUES	<u>40,061</u>	<u>35,000</u>	<u>42,800</u>	<u>40,300</u>	<u>5,300</u>

**ALAMO REGIONAL SWAT FUND
APPROVED BUDGET
FISCAL YEAR 2016/2017**

Beginning Fund Balance October 1, 2016:		\$ 13,445			
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	-	10,220	26,500	2,255	38,975
Total Expenditures	-	10,220	26,500	2,255	38,975
Net Revenues/Expenditures					<u>25</u>
Ending Fund Balance September 30, 2017:					<u>\$ 13,470</u>

**ALAMO REGIONAL SWAT FUND
APPROVED BUDGET
FISCAL YEAR 2015/2016
(AS AMENDED)**

Beginning Fund Balance October 1, 2015:		\$ 13,298			
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>\$ 13,445</u>

**City of Live Oak
Alamo Regional SWAT Fund
2016/2017 Approved Budget**

	<u>Audited 2014/15 Actual</u>	<u>Current FY 2015/16</u>		<u>Approved Budget FY 2016/17</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
GRANTS & INTER-GOVT ALLOCATION					
334.100 Membership Allocations	32,500	32,500	32,500	32,500	-
TOTAL BOND/DEBT PROCEEDS	32,500	32,500	32,500	32,500	-
INTER-FUND REVENUES					
390.100 Transfer from General Fund	136,500	6,500	6,500	6,500	-
TOTAL INTER-FUND REV	136,500	6,500	6,500	6,500	-
TOTAL REVENUES	<u>169,000</u>	<u>39,000</u>	<u>39,000</u>	<u>39,000</u>	<u>-</u>

**City of Live Oak
Alamo Regional SWAT Fund
2016/2017 Approved Budget**

	<u>Audited 2014/15 Actual</u>	<u>Current FY 2015/16</u>		<u>Approved Budget FY 2016/17</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	1,295	10,100	10,100	10,220	120
TOTAL SUPPLIES EXPENSES	1,295	10,100	10,100	10,220	120
OTHER SERVICES & CHARGES					
530.425 Training Expenses	-	-	-	-	-
TOTAL OTHER SERVICES & CHARGES	-	-	-	-	-
CAPITAL OUTLAY					
530.583 Safety Equipment	-	2,253	2,253	2,255	2
530.595 Other Capital	127,906	-	-	-	-
TOTAL CAPITAL OUTLAY	127,906	2,253	2,253	2,255	2
TRANSFER OUT					
700.100 Transfer out-General Fund	26,500	26,500	26,500	26,500	-
	26,500	26,500	26,500	26,500	-
TOTAL 530-ALAMO REGIONAL SWAT	155,702	38,853	38,853	38,975	122
TOTAL EXPENDITURES	155,702	38,853	38,853	38,975	122

**City of Live Oak
Alamo Regional SWAT Fund
Capital Requests
2016/2017 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Emergency Radio System Fund			
19-530.583	Safety Equipment		
	(3) Glock 17T - Simunition training pistols	\$ 1,415	
	(3) AR-15 - Simunition training bolts	<u>840</u>	<u>\$ 2,255</u>
	 Total Alamo Regional SWAT Fund Requests		 <u><u>\$ 2,255</u></u>

**CAPITAL PROJECTS FUND
APPROVED BUDGET
FISCAL YEAR 2016/2017**

Beginning Fund Balance October 1, 2016:		\$ 756,940			
Estimated Revenues:		321,500			
Approved Expenditures:					
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures
Capital Costs	-	-	-	738,549	738,549
Total Expenditures	-	-	-	738,549	738,549
Net Revenues/Expenditures					<u>(417,049)</u>
Ending Fund Balance September 30, 2017:					<u>\$ 339,891</u>

**CAPITAL PROJECTS FUND
APPROVED BUDGET
FISCAL YEAR 2015/2016
(AS AMENDED)**

Beginning Fund Balance October 1, 2015:		\$ 618,793			
Estimated Revenues:		221,547			
Approved Expenditures:					
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures
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>\$ 267,143</u>

**City of Live Oak
Capital Projects Fund
2016/2017 Approved Budget**

	<u>Audited 2014/15 Actual</u>	<u>Current FY 2015/16</u>		<u>Approved Budget FY 2016/17</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	136	-	1,600	-	-
TOTAL INTEREST & MISC	136	-	1,600	-	-
OTHER FINANCING SOURCES					
384.300 Transfer from General Fund	161,000	221,547	221,547	321,500	99,953
384.xxx Transfer from EDC - MPO Project	233,950	-	-	-	-
TOTAL OTHER FINANCING USES	394,950	221,547	221,547	321,500	99,953
TOTAL REVENUES	395,086	221,547	223,147	321,500	99,953
EXPENDITURES					
CONSTRUCTION EXPENSE					
560.500 Construction Costs	-	-	85,000	118,156	118,156
692.500 Construction Costs - Streets	49,476	503,197	-	620,393	117,196
TOTAL CONSTRUCTION	49,476	503,197	85,000	738,549	235,352
CAPITAL OUTLAY					
691.530 Buildings & Structures	-	70,000	-	-	(70,000)
TOTAL CAPITAL OUTLAY	-	70,000	-	-	(70,000)
TOTAL EXPENDITURES	49,476	573,197	85,000	738,549	165,352

**City of Live Oak
Capital Projects Fund
Project Requests
2016/2017 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Capital Projects			
46-560.500	Construction Anticipated Project(s)	\$ 118,156	
46-692.500	Construction - Streets Lookout Road Project	<u>620,393</u>	<u>\$ 738,549</u>
	Total Capital Projects Fund Requests		<u>\$ 738,549</u>

**City of Live Oak
Capital Projects Fund
Project Requests
2016/2017 Approved Budget**

This list of projects are primarily a result of council goals and objectives. These projects are slated to be funded through the Capital Projects Fund as money becomes available.

Project

Additional bathroom at the lakeside portion of the Main Park
Sidewalk and bridge along Toepperwein Road to Miller Road
Park restrooms
Tree Purchase Subsidy Program - subsidize the purchase of substantially sized trees
Consistent LED street lights
Upgrade traffic signals at Toepperwein, Leafy Hollow and Forest Bluff with lighted signs at these locations
Map listing all of Live Oak Park amenities/locations at a common point in each park area.
Reflective markers at all entrances along Pat Booker Road
Purchase any available lots of property to expand/sell
Construct a fence/decorative wall along Toepperwein Road
Construct a free, non-supervised play area with a water feature
Purchase lot at Shin Oak and Grey Cliff for monument signage
Purchase/enhance city marquees to include displaying time and temperature
Beautification of Toepperwein and Lookout Road
Beautification of Industrial Park entrance
Joint City Events Center - pursue funds through public/private partnerships
Landscape at corner of 1604 and Pat Booker - decorative pavers
Handicap accessible door opener for club house
Decorative park benches with City name/logo

**WOODCREST PARK FUND
APPROVED BUDGET
FISCAL YEAR 2016/2017**

Beginning Fund Balance October 1, 2016:		\$ 33,781			
Estimated Revenues:		50			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Other Services & Charges	-	-	-	33,831	33,831
Total Expenditures	-	-	-	33,831	33,831
Net Revenues/Expenditures					<u>(33,781)</u>
Ending Fund Balance September 30, 2017:					<u>\$ -</u>

**WOODCREST PARK FUND
APPROVED BUDGET
FISCAL YEAR 2015/2016
(AS AMENDED)**

Beginning Fund Balance October 1, 2015:		\$ 69,631			
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>
Construction Costs	-	-	-	63,899	63,899
Total Expenditures	-	-	-	63,899	63,899
Net Revenues/Expenditures					<u>(63,884)</u>
Ending Fund Balance September 30, 2016:					<u>\$ 5,747</u>

**City of Live Oak
Woodcrest Park Fund
2016/2017 Approved Budget**

	<u>Audited 2014/15 Actual</u>	<u>Current FY 2015/16</u>		<u>Approved Budget FY 2016/17</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	32	15	150	50	35
TOTAL INTEREST & MISC	32	15	150	50	35
TOTAL REVENUES	<u>32</u>	<u>15</u>	<u>150</u>	<u>50</u>	<u>35</u>
EXPENDITURES					
WOODCREST PARK CONSTRUCTION					
OTHER SERVICES & CHARGES					
695.500 Construction Costs	6,250	63,899	36,000	33,831	(30,068)
TOTAL OTHER SERVICES & CHARGES	6,250	63,899	36,000	33,831	(30,068)
TOTAL 695-WOODCREST PK - DONAT	<u>6,250</u>	<u>63,899</u>	<u>36,000</u>	<u>33,831</u>	<u>(30,068)</u>
TOTAL EXPENDITURES	<u>6,250</u>	<u>63,899</u>	<u>36,000</u>	<u>33,831</u>	<u>(30,068)</u>

**2005 C.O. BOND FUND
APPROVED BUDGET
FISCAL YEAR 2016/2017**

Beginning Fund Balance October 1, 2016:		\$ 6,592			
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	-	-	-	6,607	6,607
Total Expenditures	-	-	-	6,607	6,607
Net Revenues/Expenditures					<u>(6,592)</u>
Ending Fund Balance September 30, 2017:					<u>\$ -</u>

**2005 C.O. BOND FUND
APPROVED BUDGET
FISCAL YEAR 2015/2016
(AS AMENDED)**

Beginning Fund Balance October 1, 2015:		\$ 60,242			
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>\$ 1,005</u>

City of Live Oak
2005 Certificates of Obligation Bond Fund
2016/2017 Approved Budget

	<u>Audited 2014/15 Actual</u>	<u>Current FY 2015/16</u>		<u>Approved Budget FY 2016/17</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	33	15	100	15	-
TOTAL INTEREST & MISCELLANEOUS	33	15	100	15	-
TOTAL REVENUES	<u>33</u>	<u>15</u>	<u>100</u>	<u>15</u>	<u>-</u>
EXPENDITURES					
ADMINISTRATION DEPARTMENT					
OTHER SERVICES & CHARGES					
400.400 Professional Fees	-	-	3,750	-	-
TOTAL OTHER SERVICES & CHARGES	-	-	3,750	-	-
TOTAL 400-ADMINISTRATION DEPART	<u>-</u>	<u>-</u>	<u>3,750</u>	<u>-</u>	<u>-</u>
CITY HALL IMPROVEMENTS					
OTHER SERVICES & CHARGES					
697.500 Construction Costs	9,998	59,252	50,000	6,607	(52,645)
TOTAL OTHER SERVICES & CHARGES	9,998	59,252	50,000	6,607	(52,645)
TOTAL 697-CITY HALL IMPROVEMENTS	<u>9,998</u>	<u>59,252</u>	<u>50,000</u>	<u>6,607</u>	<u>(52,645)</u>
TOTAL EXPENDITURES	<u>9,998</u>	<u>59,252</u>	<u>53,750</u>	<u>6,607</u>	<u>(52,645)</u>

**2014 G.O. BOND FUND
APPROVED BUDGET
FISCAL YEAR 2016/2017**

Beginning Fund Balance October 1, 2016: \$ 3,995,380

Estimated Revenues: 10,000

Approved Expenditures:

<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Administration	-	-	3,000	-	3,000
Proposition I	-	-	-	4,002,380	4,002,380
Proposition II	-	-	-	-	-
Proposition III	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>3,000</u>	<u>4,002,380</u>	<u>4,005,380</u>

Net Revenues/Expenditures (3,995,380)

Ending Fund Balance September 30, 2017: \$ -

**2014 G.O. BOND FUND
APPROVED BUDGET
FISCAL YEAR 2015/2016
(AS AMENDED)**

Beginning Fund Balance October 1, 2015: \$ 8,355,791

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	<u>-</u>	<u>-</u>	<u>4,500</u>	<u>8,327,917</u>	<u>8,332,417</u>

Net Revenues/Expenditures (8,330,917)

Ending Fund Balance September 30, 2016: \$ 24,874

City of Live Oak
2014 General Obligation Bond Fund
2016/2017 Approved Budget

	<u>Audited 2014/15 Actual</u>	<u>Current FY 2015/16</u>		<u>Approved Budget FY 2016/17</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	5,033	1,500	15,000	10,000	8,500
TOTAL INTEREST & MISCELLANEOUS	5,033	1,500	15,000	10,000	8,500
OTHER FINANCING SOURCES					
385.400 Bond Proceeds	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-	-
TOTAL REVENUES	<u>5,033</u>	<u>1,500</u>	<u>15,000</u>	<u>10,000</u>	<u>8,500</u>
EXPENDITURES					
ADMINISTRATION DEPARTMENT					
OTHER SERVICES & CHARGES					
400.400 Professional Fees	-	4,500	2,500	3,000	(1,500)
400.900 Cost of Issuance	-	-	-	-	-
TOTAL OTHER SERVICES & CHARGES	-	4,500	2,500	3,000	(1,500)
TOTAL 400-ADMINISTRATION DEPART	<u>-</u>	<u>4,500</u>	<u>2,500</u>	<u>3,000</u>	<u>(1,500)</u>
PROPOSITION I					
OTHER SERVICES & CHARGES					
694.400 Professional Fees	310,022	-	242,026	-	-
694.500 Construction Costs	748,988	7,280,239	3,380,355	4,002,380	(3,277,859)
TOTAL OTHER SERVICES & CHARGES	1,059,010	7,280,239	3,622,381	4,002,380	(3,277,859)
TOTAL PROPOSITION I	<u>1,059,010</u>	<u>7,280,239</u>	<u>3,622,381</u>	<u>4,002,380</u>	<u>(3,277,859)</u>

City of Live Oak
2014 General Obligation Bond Fund
2016/2017 Approved Budget

	<u>Audited</u> <u>2014/15</u> <u>Actual</u>	<u>Current FY 2015/16</u>		<u>Approved</u> <u>Budget</u> <u>FY 2016/17</u>	<u>Budget</u> <u>Increase/</u> <u>(Decrease)</u>
		<u>Amended</u> <u>Budget</u>	<u>Projected</u> <u>End-of-Year</u>		
PROPOSITION II					
OTHER SERVICES & CHARGES					
696.400 Professional Fees	46,291	-	20,112	-	-
696.500 Construction Costs	363,665	862,678	497,974	-	(862,678)
TOTAL OTHER SERVICES & CHARGES	409,956	862,678	518,086	-	(862,678)
TOTAL PROPOSITION II	409,956	862,678	518,086	-	(862,678)
PROPOSITION III					
OTHER SERVICES & CHARGES					
697.400 Professional Fees	2,200	-	1,580	-	-
697.500 Construction Costs	445,000	185,000	230,864	-	(185,000)
TOTAL OTHER SERVICES & CHARGES	447,200	185,000	232,444	-	(185,000)
TOTAL PROPOSITION III	447,200	185,000	232,444	-	(185,000)
TOTAL EXPENDITURES	1,916,166	8,332,417	4,375,411	4,005,380	(4,327,037)

**City of Live Oak
2014 G.O Bonds Fund
Project Requests
2016/2017 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Capital Projects			
Administration			
49-400.400	Professional Fees		
	Arbitrage Calculations		\$ 3,000
Construction			
49-694.500	Prop I Projects	\$ 4,002,380	
49-696.500	Prop II Projects	-	
49-697.500	Prop III Projects	-	4,002,380
		<u> </u>	<u>4,002,380</u>
Total 2014 Bond Fund Requests			<u>\$ 4,005,380</u>

**UTILITY OPERATIONS FUND
APPROVED BUDGET
FISCAL YEAR 2016/2017**

Beginning Fund Balance October 1, 2016:		\$ 638,733			
Estimated Revenues:		3,620,550			
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	202,200	22,500	145,100	-	369,800
Operations	577,750	115,500	2,052,800	-	2,746,050
Transfers Out	-	-	594,145	-	594,145
Total Expenditures	<u>779,950</u>	<u>138,000</u>	<u>2,792,045</u>	<u>-</u>	<u>3,709,995</u>
Net Revenues/Expenditures					<u>(89,445)</u>
Ending Fund Balance September 30, 2017:					<u>\$ 549,288</u>

**UTILITY OPERATIONS FUND
APPROVED BUDGET
FISCAL YEAR 2015/2016
(AS AMENDED)**

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>-</u>	<u>3,668,725</u>
Net Revenues/Expenditures					<u>(78,675)</u>
Ending Fund Balance September 30, 2016:					<u>\$ 647,066</u>

**City of Live Oak
Utility Operations Fund
2016/2017 Approved Budget**

	<u>Audited 2014/2015 Actual</u>	<u>Current FY 2015/16</u>		<u>Approved Budget FY 2016/17</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
UTILITY REVENUE					
381.200 Water Revenues	1,307,835	1,295,000	1,290,000	1,320,000	25,000
381.201 Sewer Revenue	1,363,782	1,395,000	1,365,000	1,400,000	5,000
381.360 Interest Income	352	500	2,000	1,000	500
381.400 Garbage Collection Rev	584,625	590,000	588,250	590,000	-
381.500 Edwards Aquifer Mgt Fees	-	140,000	140,000	140,000	-
381.600 Service Application Fees	4,909	5,000	5,000	5,000	-
381.620 Water Connection Fees	-	3,000	-	3,000	-
381.630 Sewer Connection Fees	226,089	75,000	10,000	75,000	-
381.800 Penalty Charges	44,913	50,000	42,000	50,000	-
381.810 Turn-off Fees	8,125	10,000	7,500	10,000	-
381.820 Meter Tampering Fees	450	100	500	100	-
381.920 Discounts Earned	200	200	200	200	-
381.930 N.S.F. Check Fees	625	1,000	500	1,000	-
381.940 Inspection Fees	120	750	-	750	-
381.950 Miscellaneous Income	8,553	15,000	3,000	15,000	-
TOTAL UTILITY REVENUE	3,550,579	3,580,550	3,453,950	3,611,050	30,500
INTER-FUND TRANSFERS					
390.100 Transfer from General Fund	15,000	-	-	-	-
390.350 Transfer from Renew & Rep	135,022	-	-	-	-
390.400 Transfer from EDC	257,854	-	-	-	-
390.487 Support Fees	9,500	9,500	9,500	9,500	-
TOTAL INTER-FUND TRANSFERS	417,376	9,500	9,500	9,500	-
TOTAL REVENUES	<u>3,967,955</u>	<u>3,590,050</u>	<u>3,463,450</u>	<u>3,620,550</u>	<u>30,500</u>

**City of Live Oak
Utility Operations Fund
2016/2017 Approved Budget**

	Audited	Current FY 2015/16		Approved	Budget
	2014/2015 Actual	Amended Budget	Projected End-of-Year	Budget FY 2016/17	Increase/ (Decrease)
EXPENDITURES					
ADMINISTRATIVE DEPARTMENT					
PERSONNEL SERVICES					
400.100 Salaries	122,664	135,600	135,600	141,500	5,900
400.199 Overtime	5	500	-	500	-
400.200 F.I.C.A. Taxes	8,569	10,500	10,500	11,000	500
400.210 Group Insurance	23,607	25,500	22,000	23,000	(2,500)
400.230 Retirement	-	24,500	25,000	25,750	1,250
400.240 Workers Comp Insurance	371	425	415	450	25
TOTAL PERSONNEL SERVICES	155,217	197,025	193,515	202,200	5,175
SUPPLIES EXPENSES					
400.310 Office Supplies	5,345	5,000	5,000	5,000	-
400.320 Postage	19,247	16,000	16,000	16,000	-
400.330 Minor Tools & Equipment	-	500	500	500	-
400.392 Employee Relations	-	1,000	-	1,000	-
TOTAL SUPPLIES EXPENSES	24,591	22,500	21,500	22,500	-
OTHER SERVICES & CHARGES					
400.400 Professional Fees	-	18,000	-	18,000	-
400.402 S.A.W.S Billing Fees	15,939	17,000	16,000	17,000	-
400.412 Credit Card Fees	14,496	13,000	14,500	15,000	2,000
400.415 Telephone	1,800	2,000	2,000	2,000	-
400.425 Conference & Training	-	600	-	600	-
400.475 Property & Liability Ins	13,953	14,000	13,000	14,000	-
400.480 Contingencies	-	500	-	500	-
400.482 Wtr/Swr Acct Write-offs	(36)	3,000	-	3,000	-
400.495 Sewer Connection Fees	226,089	75,000	10,000	75,000	-
TOTAL OTHER SERVICES & CHARGES	272,241	143,100	55,500	145,100	2,000
TOTAL 400-ADMINISTRATION DEPT	452,049	362,625	270,515	369,800	7,175

**City of Live Oak
Utility Operations Fund
2016/2017 Approved Budget**

	<u>Audited 2014/2015 Actual</u>	<u>Current FY 2015/16</u>		<u>Approved Budget FY 2016/17</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
PUBLIC WORKS GENERAL					
PERSONNEL SERVICES					
560.100 Salaries	328,298	355,000	340,000	363,500	8,500
560.199 Overtime	37,070	28,000	38,000	28,000	-
560.200 F.I.C.A. Taxes	26,133	29,500	29,500	30,250	750
560.210 Group Insurance	58,128	71,200	63,300	75,000	3,800
560.230 Retirement	642	68,500	71,000	70,000	1,500
560.240 Workers Comp Insurance	10,349	10,750	10,504	11,000	250
TOTAL PERSONNEL SERVICES	460,619	562,950	552,304	577,750	14,800
SUPPLIES EXPENSES					
560.300 Uniforms	5,264	6,000	3,000	6,000	-
560.310 Office Supplies	830	6,500	1,200	1,000	(5,500)
560.333 Petroleum Products	17,813	28,000	13,000	28,000	-
560.337 Public Education Supplies	587	8,000	1,000	8,000	-
560.350 Safety Supplies	1,953	2,500	2,500	2,500	-
560.355 Plant & Eqpt Maint Sup	59,586	60,000	65,000	60,000	-
560.365 Small Power & Hand Tools	3,630	6,500	3,500	5,000	(1,500)
560.380 Street Maint Materials	5,767	5,000	4,000	5,000	-
TOTAL SUPPLIES EXPENSES	95,431	122,500	93,200	115,500	(7,000)
OTHER SERVICES & CHARGES					
560.402 Water Testing Fees	11,241	13,000	13,000	13,000	-
560.404 Garbage Collection Srvc	584,928	585,000	583,250	585,000	-
560.409 Edwards Aquifer Mgt Fees	70,417	215,000	207,052	215,000	-
560.414 Sewage Treatment	968,886	955,000	980,000	960,000	5,000
560.415 Telephone	2,671	2,800	2,800	2,800	-
560.425 Conferences & Training	1,902	6,500	6,500	6,500	-
560.440 Utilities	135,782	125,000	138,000	135,000	10,000
560.445 Contract Maintenance	1,500	3,000	1,500	3,000	-
560.450 Equipment Maint Contracts	-	3,000	-	3,000	-
560.455 Street Maintenance Services	2,481	10,000	8,000	10,000	-
560.458 Vehicle Maint Services	16,826	18,000	12,000	18,000	-
560.460 Vehicle Rehabilitation	742	2,000	750	2,000	-
560.470 Equipment Rentals	426	2,500	1,200	2,500	-
560.471 Water Leases	89,767	95,000	96,927	95,000	-
560.480 Contingencies	694	1,000	250	1,000	-
560.485 Dues & Publications	360	1,000	360	1,000	-
560.499 Depreciation Expense	300,450	-	-	-	-
690.984 Interest Expense	3,494	-	-	-	-
TOTAL OTHER SERVICES & CHARGES	2,192,566	2,037,800	2,051,589	2,052,800	15,000
TOTAL 560-PUBLIC WORKS GENERAL	<u>2,748,617</u>	<u>2,723,250</u>	<u>2,697,093</u>	<u>2,746,050</u>	<u>22,800</u>

**City of Live Oak
Utility Operations Fund
2016/2017 Approved Budget**

	<u>Audited 2014/2015 Actual</u>	<u>Current FY 2015/16</u>		<u>Approved Budget FY 2016/17</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
OTHER FINANCING USES					
OPERATING TRANSFER OUT					
700.013 Transfer to Gen Fd - Auto Shop	11,000	11,000	11,000	11,000	-
700.018 Transfer to Gen Fd - Admin O/H	111,500	111,500	111,500	111,500	-
700.030 Transfers to Renew & Repl	270,000	290,000	290,000	300,000	10,000
700.040 Transfers to D/S Fund	171,057	170,350	170,350	171,645	1,295
TOTAL OPERATING TRANSFERS OUT	<u>563,557</u>	<u>582,850</u>	<u>582,850</u>	<u>594,145</u>	<u>11,295</u>
TOTAL 700-OTHER FINANCING USES	<u>563,557</u>	<u>582,850</u>	<u>582,850</u>	<u>594,145</u>	<u>11,295</u>
TOTAL EXPENDITURES	<u>3,764,223</u>	<u>3,668,725</u>	<u>3,550,458</u>	<u>3,709,995</u>	<u>41,270</u>

Utilities/Administration

Positions	Pay Grade	FY 2016	FY 2017
Public Works Director	III	0.5	0.5
Administrative Assistant	108	0.5	0.5
Utilities Supervisor	110	1.0	1.0
Water & Waste Water Foreman	109	0.0	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 2016	FY 2017
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 2016/2017**

Beginning Fund Balance October 1, 2016:		\$ 887,130			
Estimated Revenues:		302,500			
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	-	-	-	710,000	710,000
Total Expenditures	-	-	-	710,000	710,000
Net Revenues/Expenditures					<u>(407,500)</u>
Ending Fund Balance September 30, 2017:					<u>\$ 479,630</u>

**UTILITY DEVELOPMENT/RENEWALS & REPLACEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2015/2016
(AS AMENDED)**

Beginning Fund Balance October 1, 2015:		\$ 919,443			
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>\$ 676,943</u>

City of Live Oak
Utility Development/Renewal and Replacement Fund
2016/2017 Approved Budget

	<u>Audited</u> 2014/2015 Actual	<u>Current FY 2015/16</u>		<u>Approved</u> Budget FY 2016/17	<u>Budget</u> Increase/ (Decrease)
		<u>Amended</u> Budget	<u>Projected</u> End-of-Year		
REVENUES					
INTEREST & MISCELLANEOUS					
370.900 Miscellaneous Revenue	-	-	-	-	-
360.550 Interest Income - R & R	462	2,500	2,500	2,500	-
TOTAL INTEREST & MISCELLANEOUS	462	2,500	2,500	2,500	-
INTER-FUND TRANSFERS					
390.600 Depr X-fers from Utility	270,000	290,000	290,000	300,000	10,000
TOTAL INTER-FUND TRANSFERS	270,000	290,000	290,000	300,000	10,000
TOTAL REVENUES	270,462	292,500	292,500	302,500	10,000
EXPENDITURES					
PUBLIC WORKS GENERAL					
CAPITAL OUTLAY					
560.560 Wtr/Swr System Renewal	(9,439)	340,000	200,000	655,000	315,000
560.561 Water/Sewer System Extntn	-	50,000	5,000	50,000	-
560.574 Vehicles	126,535	115,000	114,813	-	(115,000)
560.581 Plant Equipment Replace	47,006	25,000	-	-	(25,000)
560.588 Small Equipment Replacement	4,483	5,000	5,000	5,000	-
TOTAL CAPITAL OUTLAY	168,585	535,000	324,813	710,000	175,000
TOTAL 560-PUBLIC WORKS GENERAL	168,585	535,000	324,813	710,000	175,000
TOTAL EXPENDITURES	168,585	535,000	324,813	710,000	175,000

City of Live Oak
Utility Development/Renewal and Replacement Fund
Capital Requests
2016/2017 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	
	Fire Hydrant Replacement Program	50,000	
	Commercial Meter Replacement Program	30,000	
	Water Main Valve Replacement Program	125,000	
	Well Site #3 Standpipe Tank Painting	265,000	
	Emergency Water Well Services	100,000	
	Spare VFD For Well Booster and Motor	20,000	
	Spare 150 HP Well Motor	<u>15,000</u>	\$ 655,000
30-560.561	Water/Sewer System Extention		
	Unforeseen extentions		50,000
30-560.588	Small Equipment Replacement		<u>5,000</u>
	 Total Utility Development and R&R Fund Requests		 <u>\$ 710,000</u>



**STORM WATER OPERATIONS FUND
APPROVED BUDGET
FISCAL YEAR 2016/2017**

Beginning Fund Balance October 1, 2016:		\$ 489,415			
Estimated Revenues:		550,500			
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	326,800	27,450	448,500	-	802,750
Transfers Out	-	-	-	58,253	58,253
Total Expenditures	<u>326,800</u>	<u>27,450</u>	<u>448,500</u>	<u>58,253</u>	<u>861,003</u>
Net Revenues/Expenditures					<u>(310,503)</u>
Ending Fund Balance September 30, 2017:					<u>\$ 178,912</u>

**STORM WATER OPERATIONS FUND
APPROVED BUDGET
FISCAL YEAR 2015/2016
(AS AMENDED)**

Beginning Fund Balance October 1, 2015:		\$ 646,437			
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>\$ 296,160</u>

**City of Live Oak
Stormwater Operations Fund
2016/2017 Approved Budget**

	<u>Audited 2014/2015 Actual</u>	<u>Current FY 2015/16</u>		<u>Approved Budget FY 2016/17</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	552,246	550,000	520,000	550,000	-
360.000 Interest Income	291	350	1,200	500	150
TOTAL STORM WATER REVENUE	552,537	550,350	521,200	550,500	150
OTHER FINANCING SOURCES					
390.035 Transfers from Asset Replacement	13,919	-	-	-	-
TOTAL OTHER FINANCING SOURCES	13,919	-	-	-	-
TOTAL REVENUES	566,456	550,350	521,200	550,500	150

**City of Live Oak
Stormwater Operations Fund
2016/2017 Approved Budget**

	Audited	Current FY 2015/16		Approved	Budget
	2014/2015 Actual	Amended Budget	Projected End-of-Year	Budget FY 2016/17	Increase/ (Decrease)
EXPENDITURES					
PERSONNEL SERVICES					
567.100 Salaries	169,242	215,000	215,000	224,500	9,500
567.199 Overtime	1,791	3,000	2,200	3,000	-
567.200 F.I.C.A. Taxes	13,512	17,000	16,700	17,500	500
567.210 Group Insurance	26,676	47,200	25,700	33,800	(13,400)
567.230 Retirement	345	39,000	39,000	41,000	2,000
567.240 Workers Comp Insurance	6,749	6,800	6,645	7,000	200
TOTAL PERSONNEL SERVICES	218,315	328,000	305,245	326,800	(1,200)
SUPPLIES EXPENSES					
567.300 Uniforms	2,835	4,400	2,000	4,400	-
567.310 Office Supplies	300	5,800	500	300	(5,500)
567.333 Petroleum Products	12,840	18,750	12,000	18,750	-
567.337 Public Education Supplies	-	1,500	-	1,500	-
567.350 Safety Supplies	1,994	1,500	1,500	1,500	-
567.365 Small Power & Hand Tools	1,386	4,000	1,000	1,000	(3,000)
TOTAL SUPPLIES EXPENSES	19,355	35,950	17,000	27,450	(8,500)
OTHER SERVICES & CHARGES					
567.400 Professional Fees	44,154	78,000	43,000	78,000	-
567.402 SAWS Billing Fees	5,368	6,700	5,500	6,000	(700)
567.415 Telephone	2,731	3,000	3,000	3,000	-
567.425 Conferences & Training	194	1,500	1,500	1,500	-
567.445 Contract Maintenance	23,375	29,000	20,000	29,000	-
567.456 Flood Channel Const & Maint	6,274	250,000	140,000	250,000	-
567.458 Vehicle Maint Services	22,989	25,000	25,000	25,000	-
567.470 Equipment Rentals	-	1,000	500	1,000	-
567.487 Support Fee	55,000	55,000	55,000	55,000	-
567.499 Depreciation Expense	24,097	-	-	-	-
TOTAL OTHER SERVICES & CHARGES	184,181	449,200	293,500	448,500	(700)
CAPITAL OUTLAY					
567.580 Operating Equipment	-	25,000	-	-	(25,000)
TOTAL CAPITAL OUTLAY	-	25,000	-	-	(25,000)
TOTAL 567- OPERATING EXPENDITURES	421,851	838,150	615,745	802,750	(35,400)

**City of Live Oak
Stormwater Operations Fund
2016/2017 Approved Budget**

	<u>Audited 2014/2015 Actual</u>	<u>Current FY 2015/16 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Approved Budget FY 2016/17</u>	<u>Budget Increase/ (Decrease)</u>
OTHER FINANCING USES					
OPERATING TRANSFER OUT					
700.600 Transfer to Asset Replacement Fund	51,519	62,477	62,477	58,253	(4,224)
TOTAL 700-OTHER FINANCING USES	<u>51,519</u>	<u>62,477</u>	<u>62,477</u>	<u>58,253</u>	<u>(4,224)</u>
TOTAL 567-STORM WTR OPERATIONS	<u>473,370</u>	<u>900,627</u>	<u>678,222</u>	<u>861,003</u>	<u>(39,624)</u>

Storm Water Operations

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2016</u>	<u>FY 2017</u>
Public Works Superintendent	114	1.0	1.0
Stormwater Public Works Maintenance	103	1.0	1.0
Equipment Operator III	107	2.0	2.0
Equipment Operator II	107	1.0	1.0
		<u>5.0</u>	<u>5.0</u>

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



**ECONOMIC DEVELOPMENT CORPORATION
APPROVED BUDGET
FISCAL YEAR 2016/2017**

Beginning Fund Balance October 1, 2016:		\$ 2,125,312			
Estimated Revenues:		1,916,165			
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	<u>104,300</u>	<u>4,490</u>	<u>1,227,894</u>	<u>650,000</u>	<u>1,986,684</u>
Total Expenditures	<u>104,300</u>	<u>4,490</u>	<u>1,227,894</u>	<u>650,000</u>	<u>1,986,684</u>
Net Revenues/Expenditures					<u>(70,519)</u>
Ending Fund Balance September 30, 2017:					<u>\$ 2,054,793</u>

**ECONOMIC DEVELOPMENT CORPORATION
APPROVED BUDGET
FISCAL YEAR 2015/2016
(AS AMENDED)**

Beginning Fund Balance October 1, 2015:		\$ 1,702,352			
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	<u>105,250</u>	<u>4,490</u>	<u>1,346,800</u>	<u>250,000</u>	<u>1,706,540</u>
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>\$ 1,809,685</u>

City of Live Oak
Economic Development Corporation Fund
2016/2017 Approved Budget

	<u>Audited</u> <u>2014/15</u> <u>Actual</u>	<u>Current FY 2015/16</u>		<u>Approved</u> <u>Budget</u> <u>FY 2016/17</u>	<u>Budget</u> <u>Increase/</u> <u>(Decrease)</u>
		<u>Amended</u> <u>Budget</u>	<u>Projected</u> <u>End-of-Year</u>		
REVENUES					
TAXES - OTHER					
311.300 Sales & Use Tax Revenue	1,853,435	1,811,873	1,904,404	1,909,165	97,292
311.399 Sales Tax Services	-	-	-	-	-
TOTAL TAXES - OTHER	1,853,435	1,811,873	1,904,404	1,909,165	97,292
INTEREST & MISCELLANEOUS					
360.000 Interest Income	7,195	2,000	9,000	7,000	5,000
TOTAL INTEREST & MISCELLANEOUS	7,195	2,000	9,000	7,000	5,000
TOTAL REVENUES	<u>1,860,630</u>	<u>1,813,873</u>	<u>1,913,404</u>	<u>1,916,165</u>	<u>102,292</u>

City of Live Oak
Economic Development Corporation Fund
2016/2017 Approved Budget

		<u>Audited</u>	<u>Current FY 2015/16</u>		<u>Approved</u>	<u>Budget</u>
		<u>2014/15</u>	<u>Amended</u>	<u>Projected</u>	<u>Budget</u>	<u>Increase/</u>
		<u>Actual</u>	<u>Budget</u>	<u>End-of-Year</u>	<u>FY 2016/17</u>	<u>(Decrease)</u>
EXPENDITURES						
ADMINISTRATION DEPARTMENT						
PERSONNEL SERVICES						
400.100	Admin Support Salaries	50,449	75,000	72,000	75,000	-
400.199	Admin Support Overtime	496	1,500	1,500	1,500	-
400.200	F.I.C.A.	3,875	6,000	5,700	6,000	-
400.210	Group Insurance	5,314	8,500	7,000	7,500	(1,000)
400.230	Retirement	9,229	14,000	13,500	14,000	-
400.240	Workers Comp Insurance	281	250	244	300	50
	TOTAL PERSONNEL SERVICES	<u>69,644</u>	<u>105,250</u>	<u>99,944</u>	<u>104,300</u>	<u>(950)</u>
SUPPLIES EXPENSES						
400.310	Office Supplies	1,995	1,500	1,500	1,500	-
400.320	Postage	-	990	-	990	-
400.330	Minor Tools & Equipment	32	1,500	2,500	1,500	-
400.333	Petroleum Products	205	500	500	500	-
	TOTAL SUPPLIES EXPENSES	<u>2,232</u>	<u>4,490</u>	<u>4,500</u>	<u>4,490</u>	<u>-</u>
OTHER SERVICES & CHARGES						
400.400	Professional Fees	9,141	60,000	9,000	60,000	-
400.401	Marketing Services	2,727	15,000	3,000	15,000	-
400.415	Telephone	251	1,500	750	1,500	-
400.425	Conferences & Training	10,134	19,000	9,000	17,000	(2,000)
400.431	Promotional Activities	13,246	22,000	18,000	22,000	-
400.445	Maintenance Contracts	-	5,000	-	5,000	-
400.458	Vehicle Maint Services	21	500	-	500	-
400.480	Contingencies	543	1,000	-	1,000	-
400.481	Newsletter Inserts	43,951	50,000	50,000	50,000	-
400.485	Dues & Publications	9,210	10,550	9,000	10,550	-
400.486	Other ED Initiatives	33,067	60,000	40,000	75,000	15,000
	TOTAL OTHER SERVICES & CHARGES	<u>122,291</u>	<u>244,550</u>	<u>138,750</u>	<u>257,550</u>	<u>13,000</u>

City of Live Oak
Economic Development Corporation Fund
2016/2017 Approved Budget

	<u>Audited</u> <u>2014/15</u> <u>Actual</u>	<u>Current FY 2015/16</u>		<u>Approved</u> <u>Budget</u> <u>FY 2016/17</u>	<u>Budget</u> <u>Increase/</u> <u>(Decrease)</u>
		<u>Amended</u> <u>Budget</u>	<u>Projected</u> <u>End-of-Year</u>		
CAPITAL OUTLAY					
500.581 Purchase of Water Rights	134,360	150,000	140,000	150,000	-
400.5xx RBFCU Incentive	-	-	-	400,000	400,000
560.595 Unspecified Capital	-	100,000	5,000	100,000	-
TOTAL CAPITAL OUTLAY	<u>134,360</u>	<u>250,000</u>	<u>145,000</u>	<u>650,000</u>	<u>400,000</u>
TOTAL 400-ADMINISTRATION DEPART	<u>328,527</u>	<u>604,290</u>	<u>388,194</u>	<u>1,016,340</u>	<u>412,050</u>
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	-	-	-	-
700.350 Transfers To Asset Replacement	86,628	86,628	86,628	86,628	-
700.400 Transfers to Debt Service	<u>865,557</u>	<u>865,622</u>	<u>865,622</u>	<u>733,716</u>	<u>(131,906)</u>
TOTAL OTHER SERVICES & CHARGES	1,336,135	1,102,250	1,102,250	970,344	(131,906)
TOTAL 700-INTERFUND TRANSFERS	<u>1,336,135</u>	<u>1,102,250</u>	<u>1,102,250</u>	<u>970,344</u>	<u>(131,906)</u>
TOTAL EXPENDITURES	<u>1,664,662</u>	<u>1,706,540</u>	<u>1,490,444</u>	<u>1,986,684</u>	<u>280,144</u>

Economic Development Corporation

Positions	Pay Grade	FY 2016	FY 2017
Manager Economic & Community Dev	III	0.0	0.0
Assistant City Manager	V	0.3	0.3
Executive Assistant	109	0.8	0.8
		1.1	1.1

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

**City of Live Oak
Economic Development Corporation Fund
Capital Requests
2016/2017 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Economic Development Corporation			
Capital Projects			
50-500.581	Water Rights		\$ 150,000
50-400.5xx	RBFCU - Utilities Incentive		400,000
50-560.595	Unspecified Capital		<u>100,000</u>
Total Economic Development Corporation Fund Requests			<u>\$ 650,000</u>



**City of Live Oak
General Fund
Capital Requests
2016/2017 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
City Secretary			
10-405.591	Software Granicus		\$ 8,000
Finance Department			
10-470.530	Building Redo Lobby Area	\$ 20,000	
10-470.591	Software - Executime	<u>25,000</u>	45,000
Police Department			
10-530.583	Safety Equipment		
	Body armor	7,650	
	Rifles, handguns, accessories	5,350	
	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	4,300	
10-530.595	Other Capital		
	Shield 12 Speed Display (traffic mgmt system)	5,000	
	Security Camera in the Property Room	3,000	
	Security Cameras in the Main City Parks (2)	10,000	
	Security Camera replacement at Justice Center	<u>3,000</u>	45,375
Communications Department			
10-535.574	Communication Equipment		
	Radios for Recreation/Special Events (2)		6,000
Fire Department			
10-540.580	Operating Equipment		
	(2) Mobile Data Terminals (MDTs)	9,000	
10-540.584	S.C.B.A. Equipment	<u>222,200</u>	231,200
Public Works			
10-560.530	Building & Structures		
	Replace Marquee (1)		35,010

**City of Live Oak
General Fund
Capital Requests
2016/2017 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Parks Maintenance			
10-565-530	Buildings & Structure Portable bleachers	8,000	
10-565.580	Playground Equipment Playscape Rehab	<u>25,000</u>	33,000
Recreation			
10-566.530	Building Construction at Municipal Pool area	50,000	
10-566.586	Vehicle (1)	<u>25,000</u>	75,000
Development Services			
10-682.578	Office Furniture	3,240	
10-682.579	Computer Equipment Extra PC in Code Compliance Office Printer in Conference Area	1,500 500	
10-682.586	Vehicles (1) Vehicle for second Code Compliance employee	25,000	
10-682.591	Software Code Compliance Tracking Computer Program	<u>8,800</u>	39,040
Information Technology			
10-685.579	Computer Equipment (25) Dell Optiplex 3040 MT - PC Replacement Plan (3) Microsoft Surface with Accessories Various Hardware requests	20,250 7,500 10,250	
10-685.591	Software (52) Office 365 Business subscriptions for Office 2016 Adobe Acrobat Miscellaneous software	5,120 780 <u>1,600</u>	<u>45,500</u>
Total General Fund Capital Requests (Funded)			<u>\$ 563,125</u>

**City of Live Oak
General Fund
Reserve Funded Items
2016/2017 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Capital Requests		\$ 563,125	
Less amount funded through recurring revenue		<u>(563,125)</u>	\$ -
Transfer to Asset Replacement (Capital)		437,221	
Less amount funded through recurring revenue		<u>(235,909)</u>	201,312
City Council			
10-401.480	Contingencies		200,000
City Manager			
10-402.480	Contingency		10,000
Police Department			
10-530.400	Prof Fees - Legal assistance for special projects/reviews)		10,000
10-530.480	Contingencies (Coban video equipment failure)		23,000
Dispatch (Communications)			
10-535.480	Contingencies (Radio equipment failure and/or programming)		9,500
Fire Department			
10-540.480	Contingencies		10,000
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

**City of Live Oak
General Fund
Reserve Funded Items
2016/2017 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>\$ 653,812</u>

**City of Live Oak
 Asset Replacement Fund
 Capital Requests
 2016/2017 Approved Budget**

<u>Department/ Account Number</u>	<u>Item Description</u>	<u>Item Cost</u>	<u>Department Cost</u>
Police Department			
35-530.586	Vehicles		
	(2) Unmarked Police Vehicles	\$ 62,000	
35-530.597	Vehicle Equipment	<u>10,000</u>	\$ 72,000
	Total Asset Replacement Fund Requests		<u>\$ 72,000</u>

**City of Live Oak
 Court Technology Fund
 Capital Requests
 2016/2017 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Municipal Court			
15-430.579	Computer Equipment		
	Miscellaneous Computer Equipment for Court		\$ 2,000
	 Total Court Technology Fund Requests		 \$ 2,000

**City of Live Oak
 Court Security Fund
 Capital Requests
 2016/2017 Approved Budget**

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

**City of Live Oak
Emergency Radio System Fund
Capital Requests
2016/2017 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Emergency Radio System Fund			
17-537.574	Communication Equipment Yearly Radio Reprogramming		\$ 2,500
17-537.595	Other Capital Tower Security Camera Replacement		<u>15,000</u>
	Total Emergency Radio System Fund Requests		<u>\$ 17,500</u>

**City of Live Oak
Alamo Regional SWAT Fund
Capital Requests
2016/2017 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Emergency Radio System Fund			
19-530.583	Safety Equipment		
	(3) Glock 17T - Simunition training pistols	\$ 1,415	
	(3) AR-15 - Simunition training bolts	<u>840</u>	<u>\$ 2,255</u>
	 Total Alamo Regional SWAT Fund Requests		 <u><u>\$ 2,255</u></u>

**City of Live Oak
Capital Projects Fund
Project Requests
2016/2017 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Capital Projects			
46-560.500	Construction Anticipated Project(s)	\$ 118,156	
46-692.500	Construction - Streets Lookout Road Project	<u>620,393</u>	<u>\$ 738,549</u>
	Total Capital Projects Fund Requests		<u><u>\$ 738,549</u></u>

**City of Live Oak
Capital Projects Fund
Project Requests
2016/2017 Approved Budget**

This list of projects are primarily a result of council goals and objectives. These projects are slated to be funded through the Capital Projects Fund as money becomes available.

Project

Additional bathroom at the lakeside portion of the Main Park
Sidewalk and bridge along Toepperwein Road to Miller Road
Park restrooms
Tree Purchase Subsidy Program - subsidize the purchase of substantially sized trees
Consistent LED street lights
Upgrade traffic signals at Toepperwein, Leafy Hollow and Forest Bluff with lighted signs at these locations
Map listing all of Live Oak Park amenities/locations at a common point in each park area.
Reflective markers at all entrances along Pat Booker Road
Purchase any available lots of property to expand/sell
Construct a fence/decorative wall along Toepperwein Road
Construct a free, non-supervised play area with a water feature
Purchase lot at Shin Oak and Grey Cliff for monument signage
Purchase/enhance city marquees to include displaying time and temperature
Beautification of Toepperwein and Lookout Road
Beautification of Industrial Park entrance
Joint City Events Center - pursue funds through public/private partnerships
Landscape at corner of 1604 and Pat Booker - decorative pavers
Handicap accessible door opener for club house
Decorative park benches with City name/logo

**City of Live Oak
2014 G.O Bonds Fund
Project Requests
2016/2017 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Capital Projects			
Administration			
49-400.400	Professional Fees		
	Arbitrage Calculations		\$ 3,000
Construction			
49-694.500	Prop I Projects	\$ 4,002,380	
49-696.500	Prop II Projects	-	
49-697.500	Prop III Projects	-	<u>4,002,380</u>
	Total 2014 Bond Fund Requests		<u>\$ 4,005,380</u>

City of Live Oak
Utility Development/Renewal and Replacement Fund
Capital Requests
2016/2017 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	
	Fire Hydrant Replacement Program	50,000	
	Commercial Meter Replacement Program	30,000	
	Water Main Valve Replacement Program	125,000	
	Well Site #3 Standpipe Tank Painting	265,000	
	Emergency Water Well Services	100,000	
	Spare VFD For Well Booster and Motor	20,000	
	Spare 150 HP Well Motor	<u>15,000</u>	\$ 655,000
30-560.561	Water/Sewer System Extention		
	Unforeseen extentions		50,000
30-560.588	Small Equipment Replacement		<u>5,000</u>
	 Total Utility Development and R&R Fund Requests		 <u><u>\$ 710,000</u></u>

City of Live Oak
Economic Development Corporation Fund
Capital Requests
2016/2017 Approved Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Economic Development Corporation			
Capital Projects			
50-500.581	Water Rights		\$ 150,000
50-400.5xx	RBFCU - Utilities Incentive		400,000
50-560.595	Unspecified Capital		<u>100,000</u>
Total Economic Development Corporation Fund Requests			<u><u>\$ 650,000</u></u>

**CITY OF LIVE OAK PAY SCALE
2016/17 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	25,035.37	25,786.43	26,431.09	27,091.87	27,768.16	28,463.39	29,174.98	29,904.35	30,651.96	31,418.26	32,203.71	33,008.81	33,834.03	34,679.88	35,546.88	36,301.28	
PUBLIC WORKS MAINTENANCE WORKER																		
PUBLIC WORKS/PARKS MAINTENANCE WORKER																		
STORMWATER/PUBLIC WORKS MAINTENANCE WORKER																		
UTILITY MAINTENANCE WORKER																		
RECEPTIONIST																		
BUILDING MAINTENANCE/CUSTODIAN	104	26,537.49	27,333.61	28,016.95	28,717.38	29,435.31	30,171.19	30,925.47	31,698.61	32,491.08	33,303.35	34,135.94	34,989.34	35,864.07	36,760.67	37,679.69	38,479.36	
DEPUTY COURT CLERK																		
EQUIPMENT OPERATOR																		
UTILITY BILLING CLERK																		
ANIMAL CONTROL OFFICER	105	28,129.74	28,973.63	29,697.97	30,440.42	31,201.43	31,981.47	32,781.00	33,600.53	34,440.54	35,301.55	36,184.09	37,088.70	38,015.91	38,966.31	39,940.47	40,788.12	
TELECOMMUNICATIONS OFFICER	106	29,817.62	30,712.05	31,479.85	32,266.85	33,073.52	33,900.35	34,747.86	35,616.56	36,506.87	37,419.65	38,355.14	39,314.02	40,296.87	41,304.29	42,336.90	43,235.41	
FINANCE CLERK																		
MECHANIC																		
CODE ENFORCEMENT OFFICER	107	31,606.57	32,554.77	33,368.64	34,202.86	35,057.93	35,934.38	36,832.73	37,753.55	38,697.39	39,664.83	40,656.45	41,672.86	42,714.68	43,782.55	44,877.11	45,829.53	
EQUIPMENT OPERATOR II																		
SENIOR EQUIPMENT OPERATOR																		
ADMINISTRATIVE ASSISTANT	108	33,502.97	34,508.06	35,370.76	36,255.03	37,161.40	38,090.44	39,042.70	40,018.77	41,019.24	42,044.72	43,095.83	44,173.23	45,277.56	46,409.50	47,569.74	48,579.30	
EVIDENCE ROOM TECHNICIAN																		
EXECUTIVE ASSISTANT	109	35,513.15	36,578.54	37,483.00	38,430.33	39,391.09	40,375.86	41,385.26	42,419.89	43,480.39	44,567.40	45,681.58	46,823.62	47,994.21	49,194.07	50,423.92	51,494.06	
HR GENERALIST																		
PURCHASING/BUDGET COORDINATOR																		
ANIMAL CONTROL SUPERVISOR	110	37,643.93	38,773.25	39,742.58	40,736.15	41,754.55	42,798.42	43,868.38	44,965.09	46,089.21	47,241.44	48,422.48	49,633.04	50,873.87	52,145.71	53,449.36	54,583.71	
COURT CLERK																		
TELECOMMUNICATIONS SHIFT SUPERVISOR																		
FLEET SERVICES SUPERVISOR																		
PARKS SUPERVISOR																		
UTILITIES SUPERVISOR																		
RECREATION COORDINATOR																		
ACCOUNTING SUPERVISOR	111	40,655.45	41,875.11	42,921.99	43,995.04	45,094.92	46,222.29	47,377.85	48,562.29	49,776.35	51,020.76	52,296.28	53,603.68	54,943.78	56,317.37	57,725.31	58,950.40	
BUILDING OFFICIAL	112	44,720.99	46,062.62	47,214.19	48,394.54	49,604.41	50,844.52	52,115.63	53,418.82	54,753.99	56,122.83	57,525.91	58,964.05	60,438.15	61,945.11	63,497.84	64,845.44	
ACCOUNTING SUPERVISOR	113	49,193.09	50,668.89	51,935.61	53,234.00	54,564.85	55,928.97	57,327.19	58,760.37	60,229.38	61,735.12	63,278.50	64,860.46	66,481.97	68,144.02	69,847.62	71,329.99	
BUILDING OFFICIAL																		
PUBLIC WORKS SUPERINTENDENT	114	54,112.40	55,735.78	57,129.17	58,557.40	60,021.33	61,521.87	63,059.91	64,636.41	66,252.32	67,908.63	69,606.35	71,346.50	73,130.17	74,958.42	76,832.38	78,462.98	
MANAGEMENT POSITIONS																		
CITY SECRETARY	I	57,015.32	58,725.78	60,487.55	61,999.74	63,549.73	65,139.48	66,766.94	68,436.11	70,147.02	71,900.69	73,698.21	75,540.66	77,429.18	79,364.91	81,348.03	83,382.76	
MANAGER OF SUPPORT SERVICES BUREAU	II	64,987.46	66,947.39	68,955.81	70,679.70	72,446.70	74,257.87	76,114.31	78,017.17	79,967.60	81,966.79	84,015.96	86,116.36	88,269.27	90,476.00	92,737.90	95,056.35	
FINANCE DIRECTOR	III	74,087.11	76,320.02	78,609.62	80,574.86	82,589.24	84,653.97	86,770.32	88,939.57	91,163.06	93,442.14	95,778.19	98,172.65	100,628.96	103,142.54	105,721.20	108,364.23	
FIRE CHIEF																		
POLICE CHIEF																		
PUBLIC WORKS DIRECTOR																		
ASSISTANT CITY MANAGER	IV	84,470.70	87,004.83	89,614.97	91,855.34	94,151.73	96,505.52	98,918.16	101,391.11	103,925.89	106,524.04	109,187.14	111,916.82	114,714.74	117,582.61	120,522.17	123,535.23	
CITY MANAGER	V	97,986.02	100,925.60	103,953.37	106,552.20	109,216.00	111,946.06	114,745.06	117,613.69	120,554.03	123,567.88	126,657.08	129,823.51	133,069.10	136,395.82	139,805.72	143,300.86	
CITY MANAGER	VI	115,623.50	119,092.21	122,664.97	125,731.60	128,874.89	132,096.76	135,399.18	138,784.16	142,263.76	145,810.10	149,655.36	153,191.74	157,021.53	160,947.07	164,970.75	169,095.02	

**CITY OF LIVE OAK PAY SCALE
2016/17 APPROVED HOURLY SCHEDULE**

Job Title	Pay Group	Range Steps															
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
GENERAL POSITIONS																	
PARKS MAINTENANCE WORKER	103	12,035	12,397	12,707	13,025	13,351	13,684	14,026	14,377	14,737	15,105	15,483	15,870	16,266	16,673	17,090	17,453
PUBLIC WORKS MAINTENANCE WORKER																	
PUBLIC WORKS/PARKS MAINTENANCE WORKER																	
STORMWATER/PUBLIC WORKS MAINTENANCE WORKER																	
UTILITY MAINTENANCE WORKER																	
RECEPTIONIST																	
104																	
BUILDING MAINTENANCE/CUSTODIAN		12,758	13,141	13,470	13,808	14,152	14,505	14,868	15,240	15,621	16,011	16,412	16,822	17,242	17,673	18,115	18,500
DEPUTY COURT CLERK																	
EQUIPMENT OPERATOR																	
UTILITY BILLING CLERK																	
105																	
ANIMAL CONTROL OFFICER		13,524	13,930	14,278	14,635	15,001	15,376	15,760	16,154	16,558	16,972	17,396	17,831	18,277	18,734	19,202	19,610
106																	
TELECOMMUNICATIONS OFFICER		14,335	14,765	15,135	15,513	15,901	16,298	16,706	17,123	17,551	17,990	18,440	18,901	19,373	19,858	20,354	20,786
FINANCE CLERK																	
MECHANIC																	
107																	
CODE ENFORCEMENT OFFICER		15,195	15,651	16,043	16,444	16,855	17,276	17,708	18,151	18,605	19,070	19,546	20,035	20,536	21,049	21,576	22,033
EQUIPMENT OPERATOR II																	
SENIOR EQUIPMENT OPERATOR																	
108																	
ADMINISTRATIVE ASSISTANT		16,107	16,590	17,005	17,430	17,866	18,313	18,771	19,240	19,721	20,214	20,719	21,237	21,768	22,312	22,870	23,365
EVIDENCE ROOM TECHNICIAN																	
109																	
EXECUTIVE ASSISTANT		17,074	17,566	18,025	18,476	18,938	19,411	19,897	20,394	20,904	21,427	21,962	22,511	23,074	23,651	24,242	24,757
HR GENERALIST																	
PURCHASING/BUDGET COORDINATOR																	
110																	
ANIMAL CONTROL SUPERVISOR		18,098	18,641	19,107	19,585	20,074	20,576	21,091	21,618	22,158	22,712	23,280	23,862	24,459	25,070	25,697	26,242
COURT CLERK																	
TELECOMMUNICATIONS SHIFT SUPERVISOR																	
FLEET SERVICES SUPERVISOR																	
PARKS SUPERVISOR																	
UTILITY SUPERVISOR																	
RECREATION COORDINATOR																	
111																	
ACCOUNTING SUPERVISOR		19,546	20,132	20,636	21,151	21,680	22,222	22,778	23,347	23,931	24,529	25,142	25,771	26,415	27,076	27,753	28,342
BUILDING OFFICIAL																	
112																	
ACCOUNTING SUPERVISOR		21,500	22,145	22,699	23,267	23,848	24,444	25,056	25,682	26,324	26,982	27,657	28,348	29,057	29,783	30,528	31,176
113																	
ACCOUNTING SUPERVISOR		23,651	24,360	24,969	25,593	26,233	26,889	27,561	28,250	28,956	29,680	30,422	31,183	31,962	32,762	33,581	34,283
BUILDING OFFICIAL																	
114																	
PUBLIC WORKS SUPERINTENDENT		26,016	26,796	27,466	28,153	28,856	29,578	30,317	31,075	31,852	32,648	33,465	34,301	35,159	36,038	36,939	37,723
MANAGEMENT POSITIONS																	
CITY SECRETARY																	
I		27,411	28,234	29,081	29,808	30,553	31,317	32,099	32,902	33,725	34,568	35,432	36,318	37,226	38,156	39,110	40,088
II		31,249	32,186	33,152	33,981	34,830	35,701	36,593	37,508	38,446	39,407	40,392	41,402	42,437	43,498	44,586	45,700
III		35,624	36,692	37,763	38,738	39,706	40,699	41,716	42,759	43,828	44,924	46,047	47,198	48,378	49,588	50,828	52,098
FINANCE DIRECTOR																	
IV		40,611	41,829	43,084	44,161	45,265	46,397	47,557	48,746	49,964	51,213	52,494	53,806	55,151	56,530	57,943	59,392
POLICE CHIEF																	
V		47,109	48,522	49,978	51,227	52,508	53,820	55,166	56,545	57,959	59,408	60,893	62,415	63,976	65,575	67,214	68,895
PUBLIC WORKS DIRECTOR																	
VI		55,888	57,256	58,974	60,448	61,959	63,508	65,096	66,723	68,391	70,101	71,854	73,650	75,491	77,378	79,313	81,296
ASSISTANT CITY MANAGER																	
VII																	
CITY MANAGER																	
VIII																	

**CITY OF LIVE OAK
2016/17 APPROVED POLICE ANNUAL SALARY SCHEDULE**

Position	Pay Group	Steps / Step Percentages														
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Police Officer	P-1	\$45,240.13	\$46,597.33	\$47,762.27	\$48,956.32	\$50,180.23	\$51,434.74	\$52,720.60	\$54,038.62	\$55,389.59	\$56,774.33	\$58,193.68				
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%				
Patrol Corporal Warrant Officer	P-2	\$49,704.42	\$51,195.55	\$52,475.44	\$53,787.32	\$55,132.01	\$56,510.31	\$57,923.06	\$59,371.14	\$60,855.42	\$62,376.80	\$63,936.22				
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%				
Police Sergeant Police Sergeant - Detective	P-3	\$54,219.84	\$55,846.44	\$57,242.60	\$58,673.67	\$60,140.51	\$61,644.02	\$63,185.12	\$64,764.75	\$66,383.87	\$68,043.46	\$69,744.55	\$71,488.16	\$73,275.37	\$75,107.25	
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	
Police Lieutenant	P-4	\$67,710.01	\$69,741.31	\$71,484.85	\$73,271.97	\$75,103.77	\$76,981.36	\$78,905.90	\$80,878.54	\$82,900.51	\$84,973.02					
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%					
Assistant Police Chief	P-5	\$77,738.19	\$80,070.34	\$82,072.10	\$84,123.90	\$86,227.00	\$88,382.67	\$90,592.24	\$92,857.05	\$95,178.47	\$97,557.93	\$99,996.88	\$102,496.80	\$105,059.22	\$107,685.70	\$110,377.85
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%

**CITY OF LIVE OAK
2016/17 APPROVED POLICE HOURLY PAY SCHEDULE**

Position	Pay Group	Steps / Step Percentages														
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Police Officer	P-1	\$21,750	\$22,403	\$22,963	\$23,537	\$24,125	\$24,728	\$25,346	\$25,980	\$26,630	\$27,295	\$27,978				
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%				
Patrol Corporal Warrant Officer	P-2	\$23,896	\$24,613	\$25,229	\$25,859	\$26,506	\$27,168	\$27,848	\$28,544	\$29,257	\$29,989	\$30,739				
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%				
Police Sergeant Police Sergeant - Detective	P-3	\$26,067	\$26,849	\$27,520	\$28,208	\$28,914	\$29,637	\$30,377	\$31,137	\$31,915	\$32,713	\$33,531	\$34,369	\$35,229	\$36,109	
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	
Police Lieutenant	P-4	\$32,553	\$33,529	\$34,368	\$35,227	\$36,108	\$37,010	\$37,936	\$38,884	\$39,856	\$40,852					
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%					
Assistant Police Chief	P-5	\$37,374	\$38,495	\$39,458	\$40,444	\$41,455	\$42,492	\$43,554	\$44,643	\$45,759	\$46,903	\$48,075	\$49,277	\$50,509	\$51,772	\$53,066
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%

**CITY OF LIVE OAK
2016/17 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	\$36,765.98	\$37,868.96	\$38,815.68	\$39,786.07	\$40,780.72	\$41,800.24	\$42,845.25	\$43,916.38						
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%					
Firefighter/Paramedic	F2	\$41,975.65	\$43,234.82	\$44,315.80	\$45,423.69	\$46,559.28	\$47,723.27	\$48,916.35	\$50,139.26	\$51,392.74	\$52,677.56	\$53,994.50	\$55,344.36		
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%		
Fire Lieutenant	F-3	\$57,553.83	\$59,280.45	\$60,762.46	\$62,281.52	\$63,838.56	\$65,434.52	\$67,070.38	\$68,747.14	\$70,465.82					
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%					
Fire Captain	F4	\$60,998.40	\$62,828.36	\$64,399.07	\$66,009.04	\$67,659.27	\$69,350.75	\$71,084.52	\$72,861.63	\$74,683.17	\$76,550.25				
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%				
Assistant Fire Chief	F5	\$72,801.34	\$74,985.38	\$76,860.01	\$78,781.51	\$80,751.05	\$82,769.83	\$84,839.07	\$86,960.05	\$89,134.05	\$91,362.40	\$93,646.46	\$95,987.62	\$98,387.32	\$100,847.00
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%

**CITY OF LIVE OAK
2016/17 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	\$13.340	\$13.741	\$14.084	\$14.436	\$14.797	\$15.167	\$15.546	\$15.935						
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%					
Firefighter/Paramedic	F2	\$15.231	\$15.688	\$16.080	\$16.482	\$16.894	\$17.316	\$17.749	\$18.193	\$18.648	\$19.114	\$19.592	\$20.081		
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%		
Fire Lieutenant	F-3	\$20.883	\$21.510	\$22.047	\$22.599	\$23.163	\$23.743	\$24.336	\$24.945	\$25.568					
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%					
Fire Captain	F4	\$22.133	\$22.797	\$23.367	\$23.951	\$24.550	\$25.164	\$25.793	\$26.437	\$27.098	\$27.776				
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%				
Assistant Fire Chief	F5	\$35.001	\$36.051	\$36.952	\$37.876	\$38.823	\$39.793	\$40.788	\$41.808	\$42.853	\$43.924	\$45.022	\$46.148	\$47.302	\$48.484
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%

**City of Live Oak, 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
Approved Budget 2016/17

Seasonal Employee Hourly Pay Rate Schedule

<u>Position</u>	<u>Rate per Hour</u>
1st Year Lifeguard	9.25
2nd Year Lifeguard	9.75
Sr. Lifeguard	10.25
Lifeguard - Head Guard	12.00
Lifeguard - Pool Party	10.50
Lifeguard - Swim Lesson	10.50



City of Live Oak

Approved Budget 2016/17

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 2016/17

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 –Twenty-six (26) days per year if hired prior to October 1, 1987. Thirteen (13) to twenty (20) days per year if hired after September 30, 1987. Up to thirty (30) days may be carried over each September 30th. Up to thirty (30) accrued days will be paid upon leaving employment.

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

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

City of Live Oak
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Glossary of Accounts

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

- 332 **Pool Maintenance Supplies & Chemicals** – Consumable supplies and chemicals
- 333 **Petroleum Supplies** - Petroleum products

- 336 **Janitorial Supplies** – Cleaning supplies

- 337 **Public Education Supplies** – Education materials and supplies for public education

- 337C **Public Education Supplies** – CSF – Educational materials and other supplies used to educate school children from state funds.

- 338 **Operating Supplies/Concession Supplies/Merchandise** – General supplies consumed in the operation of the department

- 339 **Safety Supplies** – General supplies

- 340 **Rescue Supplies** – Consumable supplies for use of rescue calls.

- 350 **Safety Supplies** – Small protective items

- 355 **Plant & Equipment Maintenance** – Materials and supplies for the maintenance and repair of water and sewer system and associate grounds etc.

- 357 **Construction & Maintenance – Materials and supplies for the maintenance and remodeling of municipal facilities**

- 365 **Small Power & Hand Tools** – Small tools
- 378 **Station Maintenance Supplies** – Consumable supplies for maintenance

- 380 **Street Maintenance Materials** – Material and supplies for the maintenance and repair of public streets.

- 385 **Vehicle Maintenance Supplies** - Parts and supplies for the maintenance and repair of public streets.

- 390 **Election Expense** – City elections, expenses such as ballots, officials, machines, except publication of legal notices.

- 392 **Employee Relations** – Employee service plaques, Christmas/Awards Dinner, picnic, etc.
- 393 **Maps** – Revising and duplicating various City maps.
- 395 **Rec/Community Activities** – Various activities for Live Oak citizens by the Parks & Recreation Commission, and/or other entities or groups.

- 397 **Safety Committee** – Supplies, awards, and literature for the safety committee

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

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

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

- 575 System Maintenance Equipment**
- 578 Office Furniture/Office Equipment** – Replacing or rehabilitating small equipment.
- 579 Office Machines/Computer System Replacement** – 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