

LIVE OAK, TEXAS

Approved Annual Budget 2019/2020

October 1, 2019 through September 30, 2020



Scott Wayman
City Manager



City of Live Oak

Approved Budget 2019/20

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 – 15,820
Area/Square Miles - 5.3 Square Miles
Miles of Streets - 45 Miles

UTILITIES

WATER

Residential Customers – 2,615
Commercial Customers - 180

SEWER

Residential Customers – 4,512
Commercial Customers - 214

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

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 \$208,465, which is a 3.65% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$191,475.”
2. The record vote of each member of the governing body by name voting on the adoption of the 2019/2020 budget is as follows:

FOR: Councilmembers: Mendell Morgan, Bob Tullgren, Aaron Dahl
AGAINST: Councilmember Ed Cimics
PRESENT and not voting: None
ABSENT: Mayor Mary M. Dennis, Councilmember Anthony Brooks

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

	Preceding Fiscal Year <u>2018/19</u>	Proposed Fiscal Year <u>2019/20</u>
a. The Property Tax Rate (<u>Adopted</u>)	\$0.437087	\$0.414686
b. The Effective Tax Rate	0.437087	0.414686
c. The Effective Maintenance & Operations Tax Rate	0.478348	0.457407
d. The Maximum Operating Tax Rate	0.516615	0.493999
e. The Total Rollback Tax Rate	0.629308	0.597275
f. The Rollback Tax Rate, adjusted for sales tax	0.471616	0.432841
g. The Debt Rate	0.112693	0.103276

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, Ed Cimics, Aaron Dahl
AGAINST: None
PRESENT and not voting: None
ABSENT: Mayor Mary M. Dennis, Councilmember Anthony Brooks

4. The total amount of outstanding municipal debt obligations secured by property taxes is \$14,432,038. (including principal and interest). The total amount of outstanding debt obligations considered self-supporting is \$4,159,786. 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 2019-20 Principal & Interest Requirements for Debt Service are:

- a. Property Tax Supported Debt: \$1,412,332
- b. Self-Supporting Debt: \$909,797



City of Live Oak, Texas

Fiscal Year 2019-2020 Annual Budget

October 1, 2019 – September 30, 2020

City Council



Mary M. Dennis
Mayor



Mendell Morgan
Council Member, Place 1



Robert "Bob" Tullgren
Council Member, Place 2



Anthony Brooks
Council Member, Place 3



Ed Cimics
Council Member, Place 4



Aaron Dahl
Council Member, Place 5
Mayor Pro Tem

Executive Managers

Scott Wayman, City Manager
Leroy Kowalik, Director of Finance
Linc Surber, Chief of Fire
Deborah Goza, City Secretary

Michael Hornes, Assistant City Manager
Dan Pue, Chief of Police
Mark Wagster, Director of Public Works

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CITY OF LIVE OAK TERMS AND DEFINATIONS

The Annual Budgets contain specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of this document in understanding these terms, a budget glossary has been developed.

APPROPRIATION - An authorization made by the City Council through an approved budget which permits the City to incur obligations and to make expenditures of resources. Appropriations lapse at the end of the fiscal year.

ASSESSED VALUATION - A valuation set upon real estate or other property by the County Appraisal District to be used as a basis for levying taxes.

BOND - A written promise, generally under seal, to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

BUDGET - A plan of operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

BUDGET MESSAGE - A general discussion of the proposed budget presented in writing as a part of the budget document. This letter explains principal budget issues against the background of financial experience in recent years.

CAPITAL BUDGET - A plan of proposed expenditures for major improvements, equipment, vehicles, or machinery that results in the acquisition of assets with a useful life of more than one year.

DEBT SERVICE - The City's obligation to pay principal and interest on bonded debt according to a predetermined payment schedule.

DELINQUENT TAXES - Taxes that remain unpaid after the date on which a penalty for nonpayment is attached. Tax statements are mailed out in October and become delinquent if unpaid by January 31st.

DEPARTMENT - A specific functional area within the organization.

DEPRECIATION - The process of estimating and recording the expired useful life of a fixed asset which is used to distribute its cost over its revenue producing years.

ENTERPRISE FUND - A fund established to finance and account for operations (1) that are financed and operated in a manner similar to private business enterprises -where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (2) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purpose.

EXPENDITURES - If the accounts are kept on the accrual basis this term designates total charges incurred, whether paid or unpaid, including expenses, provision for retirement of debt not reported as liability of the fund from which retired, and capital outlays. If accounts are kept on the cash basis, the term covers only actual disbursements for these purposes.

EXPENSE - Charges incurred, whether paid or unpaid, for operation, maintenance, and interest, and other charges which are presumed to benefit the current fiscal period. Legal provisions sometimes make it necessary to treat as expenses charges whose benefits extend over future periods.

FISCAL YEAR - An accounting period, typically twelve months, to which the annual budget applies and at the end of which a city determines its financial position and results of operations. The City's fiscal year is October 1 through September 30.

FIXED ASSETS - Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

FUND - An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on in accordance with special regulations, restrictions, or limitations.

FUND BALANCE - The excess of a fund's assets over its liabilities.

GENERAL FUND - The fund that is available for any legal authorized purpose and which is therefore used to account for all revenues and all activities except those required to be accounted for in another fund. Note: The General Fund is used to finance the ordinary operations of a governmental unit.

GENERAL OBLIGATION DEBT - Tax supported bonded debt which is backed by the full faith and credit of the City. In Texas, G.O. bonds must be authorized by public referendum.

GOAL - A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless; that is, it is not concerned with a specific achievement in a given period.

PERSONNEL EXPENDITURES - For the purpose of budgeting, this term refers to all wages and related items: regular pay, longevity pay, social security, life insurance, retirement plan contributions and health insurance.

PROPERTY TAXES - Used to describe all revenue received in a period from current taxes and delinquent taxes. Property taxes are levied on both real and personal property according to the property's valuation and the tax rate.

PROPERTY TAX RATE – The result of dividing the proposed levy by the taxable value of property. The rate is expressed in dollar and cents per \$100 of value. The assessor applies the rate to the taxable value to compute a tax due on each property.

Effective Tax Rate – A calculated rate that provides about the same amount of revenue it received in the year before on property taxed in both years. If property values rise, the effective tax rate will go down and vice versa.

Interest and Sinking (I&S) Rate – The portion of a taxing unit's total property tax rate dedicated to retiring the principal and interest on bonded indebtedness. Also referred to as "debt rate".

Maintenance and Operations (M&O) Rate – A portion of a taxing unit's total tax rate for operating expenses minus the amount spent to retire principal and interest on bonded indebtedness.

Rollback Tax Rate – A calculated maximum rate allowed by law without voter approval.

REVENUE - The yield of taxes and other monetary resources that the City collects and receives into the treasury for public use.

SPECIAL REVENUE FUND - A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes.

TAX BASE - The total value of all real, person and mineral property in the City as of January 1st of each year, as certified by the County Appraisal Board. The tax base represents net value after all exemptions.

TAX ROLL - The official list showing the amount of taxes levied against each taxpayer or property.

City of Live Oak
Approved Budget 2019/20
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2019/20 BUDGET MESSAGE

Date: September 10, 2019
To: Mayor and City Council
From: Scott Wayman, City Manager
Leroy Kowalik, Finance Director
Subject: 2019/20 Budget

Yesterday's Decisions Created Today's Opportunities

A quick look back:

- 2008/09 – 2013/14** – Was all about withstanding the shaky economy.
- 2014/15 – 2016/17** – Was all about the good economic turnaround and new growth.
- 2017/18 – 2018/19** – “Changing Tracks” and “All Aboard”

Moving forward:

- 2019/20** – – “Yesterday's Decisions Created Today's Opportunities”

This budget depicts some great opportunities for the City of Live Oak. A quick look back shows the 2014/15 budget season marking the change from a shaky economy that began in the 2008-2009 timeframe to one that sparked the next journey of growth and progress for the City of Live Oak. This new journey of growth progressed through the next several fiscal years with the 2017/18 budget season embarking on the real beginnings of strong positive economic change in our City. Last year's 2018/19 budget message has been labeled “All Aboard” to depict that some really good times are upon the City of Live and that the City should jump on board this train of prosperity.

The 2019/20 budget that is being presented, justifies and validates the positive changes that the City of Live Oak now finds itself operating in. But these changes and opportunities did not just happen overnight. Yes, the US economy is currently at an all-time high; we continue to see the stock markets close at all-time record highs; and, the oil industry continues to rise for our neighbors to the south, but it was really the operational and fiscal decisions that were made years ago that created the opportunities that we enjoy today. This is why this year's budget theme of “Yesterday's Decisions Created Today's Opportunities” was selected.

During the past 10-11 years, City Management and City Council worked hard to prepare the City for the next round of substantial growth while keeping the City financially sound. City Management and City Council stayed steady with the fiscal policies and structures that were necessary to achieve this goal. The groundbreaking of the Live Oak Town Center development and the ribbon cutting of San Antonio area's only IKEA store right here in the City of Live Oak

was another result of long-term planning that is now allowing the City to proceed with various opportunities.

The 2019/20 budget cycle reflects a very prosperous environment. The City continues to show signs of a positive economy with new growth popping up around town. The City completed all the bond projects that passed in the May 2014 bond election. The level of sales tax remittance during 2014 - 2018 has been incredible. 2018/19 has seen sales tax levels rise to new levels. The 2019 Certified Tax Rolls reflect that residential and commercial property values are still on the rise slightly. The City had over \$46 million of new taxable value added to the tax rolls for properties coming on board since last year; and, there continues to be a huge increase in commercial development interests and groundbreakings within the City.

The 2019/20 budget continues to illustrate that the City remains in a strong and stable financial position. The key focal point in this year's budget process was again "looking to the future". Several of the major changes in this budget cycle were the addition of 1 firefighter, funding the results and recommendations from the Employee Salary Compensation Study and to analyze the recommendations from the overall City Comp Plan and a Park Amenity and Future Use Plan for planning efforts in upcoming budgets. In addition, the City has been and continues to utilize its fund balance (reserves) to fund capital expenditures, one-time costs and emergency contingencies. In the 2019/20 budget, the City transferred \$1.25 million from the General Fund reserves to the Asset Replacement Fund to fiscally prepare for the cash purchase of a pumper and ladder truck in the Fire Department in fiscal year 2023 or 2024. The ability to cash fund the purchase of the pieces of equipment will save the citizens thousands of dollars in interest payments because the City will not have to issue debt. The General Fund is also proposing to fund a \$500,000 loan to the Utility Fund for the purchase of a "Fixed Base" metering system that will be great benefit to the City, as well as, to the citizens on the Live Oak utility system. 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 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 \$0.414686 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. "Yesterday's Decisions Created Today's Opportunities" is the theme for this year's budget. Budgets for 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 committed effort has allowed this budget to continue the growth that is necessary to extend City services to newly developed areas around town at the same high levels that it has been doing for everyone else. It also has allow the City to rebuild some of its revenue 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. This year's budget allocates funds for three projects: construct a portion of a fence/decorative wall along Toepperwein Road, improve the sidewalk connectivity along Toepperwein road, purchasing decorative park benches with City name/logo. In addition to these projects, there is a carry-over project from the current fiscal year which is the rehabilitation/upgrade of the traffic signal at the intersection of Toepperwein Road and Leafy Hollow. Council also conveyed to staff to continue discussions with several entities for the installation of a new traffic signal at the intersection of Toepperwein Road and Lookout Road. All these projects are on the current project list.

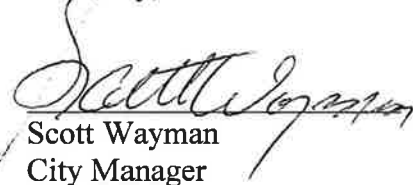
3. Staff is again proposing to utilize the fund balance within the General Fund as a funding source for several one-time expenditures and emergency maintenance costs. The City has a fiscal policy in place that recommends maintaining at least six months of General Fund operating expenditures in reserves. 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. Evaluate any new goals and objectives of the current Council and align them to the long term plan for the City.
7. Continue to monitor personnel costs (salary and benefits) in order to keep Live Oak's salaries competitive among area cities.
8. This budget is proposing a moderate utility rate increase for sewer services. The main reason for the increase is to address the increasing cost of sewage treatment and the 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 budget workshop that once again helped City Management and Council prepare for the future of Live Oak. It was a very productive workshop that gave Council the opportunity to review and voice any concerns on the 2019/20 budget. It also allowed Council the

opportunity to share their concerns with regards to the future of the City. At a following City Council Meeting, it was the unanimous vote of Council to propose a property tax rate of \$0.414686 per \$100 valuation which was the calculated effective tax rate.

In conclusion, the City of Live Oak has endured many challenges over the past 10+ 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 "Yesterday's Decisions Created Today's Opportunities" 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
2019/2020 Approved Budget

Attachment A

Budget 2019/20: The future continues to look very promising for the City of Live Oak, its citizens and retail partners as indicated by this proposed budget. The overall message for the proposed 2019/20 budget is “Yesterday’s Decisions Created Today’s Opportunities”. Last year’s theme was “All Aboard”. The grand opening of the San Antonio area’s only IKEA, has placed the City in its best financial environment ever. The current opportunities and the opportunities still to come are a direct result of decisions that were made in past years. In addition, the City has been seeing some generous economic growth over the last several years. This trend is projected to continue in the future but the main question is “At what level”. Council and staff continue to do a great job managing this economic growth without over-extending the finances. This approach needs to continue. This proposed budget continues that strategy while providing high levels of service to the citizens and retail partners within the City. The next several budget cycles should see this strategy continue and this proposed budget allows us to take another healthy step forward. Programs and services that are already in place are being proposed for funding at the same levels as the current year with some minor changes. But even in good times, there are 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 the major discussion points that have taken place in order to create this proposed budget. These estimates include both revenues and expenditures.

Revenues

Sales Tax Revenue	Through the June remittance (which is for April sales), the City is currently experiencing a 7% increase for sales tax collections over the same period for last year and is also what is being used as the end of year projection. This is before adding IKEA into the mix. For the proposed budget, staff is staying conservatively at a 1.5% increase for businesses that are already established. Projections for IKEA are then added on top of the established businesses for next fiscal year. Sales tax is continually monitored.
Franchise Fees	The City has seen great returns on franchise fees over the last several years. The proposed budget has a slight decrease to franchise fees due to new legislation that was enacted this legislative session.
Property Tax	The “Working Draft” budget is being presented with the assumption of staying 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



**City of Live Oak
Budget Assumptions and Estimates
2019/2020 Approved Budget**

Attachment A

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 preliminary estimates of \$45,392,852 in new property value added to the tax roll. The proposed budget includes the additional taxes from this added value and also the start of the incentive payment for RBFCU. There is no anticipated tax revenue from the Live Oak Town Center because they completed construction after January 1 which is the date that BCAD uses to assess values. More discussions will take place on the property tax rates.

Fund Balance

The City will again propose to utilize part of the City's General Fund unassigned fund balance. This proposed budget is utilizing its fund balance to transfer money (\$1,250,000) to the Asset Replacement Fund to cover the shortage of replacement funds necessary for the replacement of two large fire apparatuses (Ladder truck and Pumper truck) in 3-4 years. This budget also is utilizing the General Fund's fund balance to provide a \$500,000 loan to its utility operations fund for the acquisition of a new "Fixed Base" metering system.

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 personnel is always present. Pay increase, retirement, health care and other benefits being those costs.

The proposed 2019/20 budget is being presented with the following assumptions and estimates relating to personnel costs.

- There are approximately 117 full-time equivalents (FTEs) in the 2018/19 budget. There is one (1) Firefighter position added to the number of full-time FTE (118) in the 2019/20 proposed budget.
 - The City has continued discussions on adding personnel in conjunction with the development of the Live Oak Town Center.
 - Last year, projections for the Town Center included the opening of 1-3 restaurants



**City of Live Oak
Budget Assumptions and Estimates
2019/2020 Approved Budget**

Attachment A

around the grand opening of IKEA.

Although that has not transpired, management has proposed the addition of one (1) firefighter.

- The City underwent a Salary Compensation and Benefit Study in the current budget cycle. The recommendations of the consultant were presented and approved by the City Council. The funding of the approved recommendations is allocated within the 2019/20 proposed budget.
- One of the recommendations was to proceed with a 3% market adjustment as part of the implementation process; therefore, the 2019/20 proposed budget does contain a 3% market adjustment.
- The 2019/20 proposed budget allocates funding to complete the implementation process of moving employees from the current pay structure to the new pay structure.
- It is proposed to continue with the step program. Eligible employees are proposed to get their annual step increase. An annual step is 2.5%.
- Currently health care costs are anticipated to increase at a sizable rate.
 - IPS (the City's 3rd party benefit administrator) met with staff to inform of what to expect for the upcoming year. Because of a few very sizable claims, the City's renew premiums came in at +50% above the current premium levels.
 - The City again went out for RFP's in order to engage competition for a more competitive rate. The outcome of that RFP process brought BCBS's rate to 27% above current levels for our current plans.
 - As a result of the RFP process, IPS recommended and the City approved a slight plan change that brought the overall rate increase down to a 15% increase over the current core plan. The draft 2019/20 budget reflects a 25% increase in health care costs.
- TMRS (retirement) has issued their rate letter for the upcoming year and our FULL rate has increase



**City of Live Oak
Budget Assumptions and Estimates
2019/2020 Approved Budget**

Attachment A

very slightly for the upcoming 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 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

Increased sales tax remittances over the last several years have enabled the City's fund balance to grow. This proposed budget continues the utilization of unassigned fund balance to fund certain items. At September 30, 2018, the City's fund balance was just over 11 months worth of general operating expenditures. Because the City's primary revenue stream is sales tax, eleven months is within a reasonable level of fund balance. Because of the level of fund balance, plus the upcoming need to replace two large fire apparatuses (Ladder truck and Pumper truck) in FY2022/23, the city has the ability to now purchase these replacements in 2022/23 without issuing any debt that will save the taxpayers money. The 2019/20 proposed budget has allocated an internal transfer from the General Fund reserves to the Asset Replacement Fund in the amount of \$1,250,000 to allow for the future replacement. Additional transfers will still need to be allocated in the following budgets to fully cash fund these replacements. Also, this proposed budget has a \$500,000 loan transfer from the General Fund reserves to the Utility Funds for the purchase of a new "Fixed Base" metering system. The Utility Funds will begin a repayment schedule in the 2020/21 budget cycle.

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 had built up over the years.

Salary adjustments – Complete funding of the Salary Compensation and Benefits study as recommended by the consultant and approved by City Council.



**City of Live Oak
Budget Assumptions and Estimates
2019/2020 Approved Budget**

Attachment A

Capital Outlay –We will go through 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. There is a transfer from the General Fund reserves to this fund for the future purchases (FY2022/23) of two large fire apparatuses. This transfer is in the amount of \$1,250,000. There will need to be additional funds transferred from reserves in future budgets to allow the City to pay cash for these apparatuses and not have to issue debt and thus would save the taxpayers money.

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 2019/20 proposed budget.

Capital Projects Fund:

Continue the funding of the Capital Projects Fund. Staff has recommended 3 potential projects to fund through the Capital Projects Fund during the Goals workshop. These three projects are: Traffic signal at Lookout and Toepperwein, construct portion of a fence/decorative wall along Toepperwein Road and improve the sidewalk connectivity along Toepperwein road. In addition to these projects, the parks department will be purchasing decorative park benches with City name/logo. All these projects are on the current project list waiting to be funded.

Utility Funds:

In November 2017, City Council passed an Ordinance that increased our water and sewer rates. These rate increases went into effect in January 2018. In the current 2018/19 budget, there is another proposed rate increase but staff has not proceeded with this increase. The proposed 2019/20 budget reallocated the rate increase. Staff will be using the remainder of the current fiscal year to evaluate and analyze the water and sewer revenues to determine what type of rate increase will be necessary for the 2019/20 budget cycle.



**City of Live Oak
Budget Assumptions and Estimates
2019/2020 Approved Budget**

Attachment A

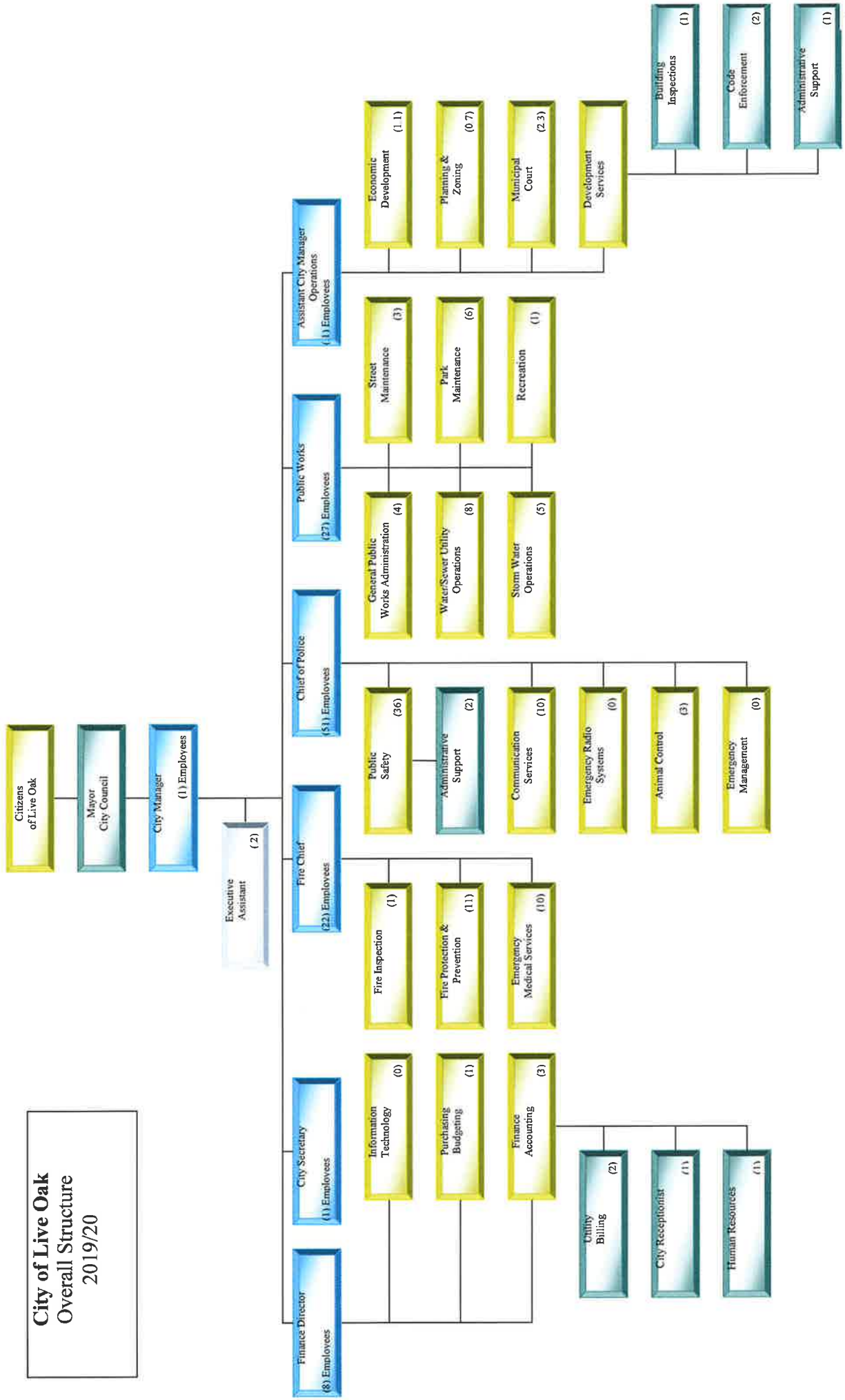
In the Utility R&R fund, staff is proposing a \$500,000 project to implement a “Fixed Base” metering system. This cost also includes 1,800 meter replacements, system hardware, software, installation and training. The General Fund would process a loan to the Utility Funds out of reserves and the Utility Fund would begin repayment of the loan in the 2020/21 fiscal year budget. Staff and Council need to have more discussions on these proposals during the workshop.

LiveOak

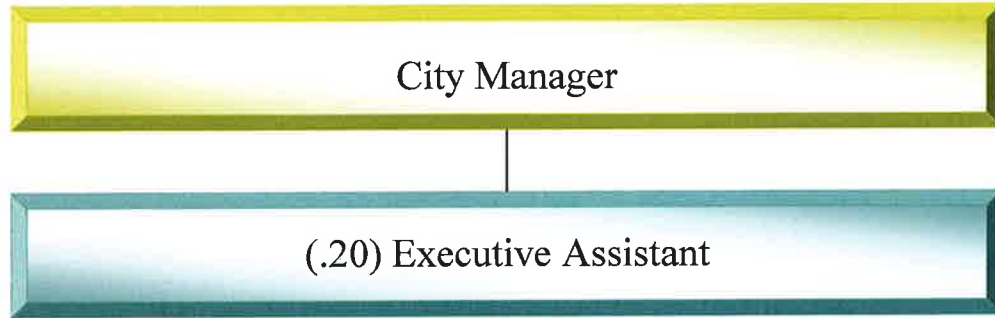
THE CITY OF LIVE OAK TEXAS

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

City of Live Oak Overall Structure 2019/20



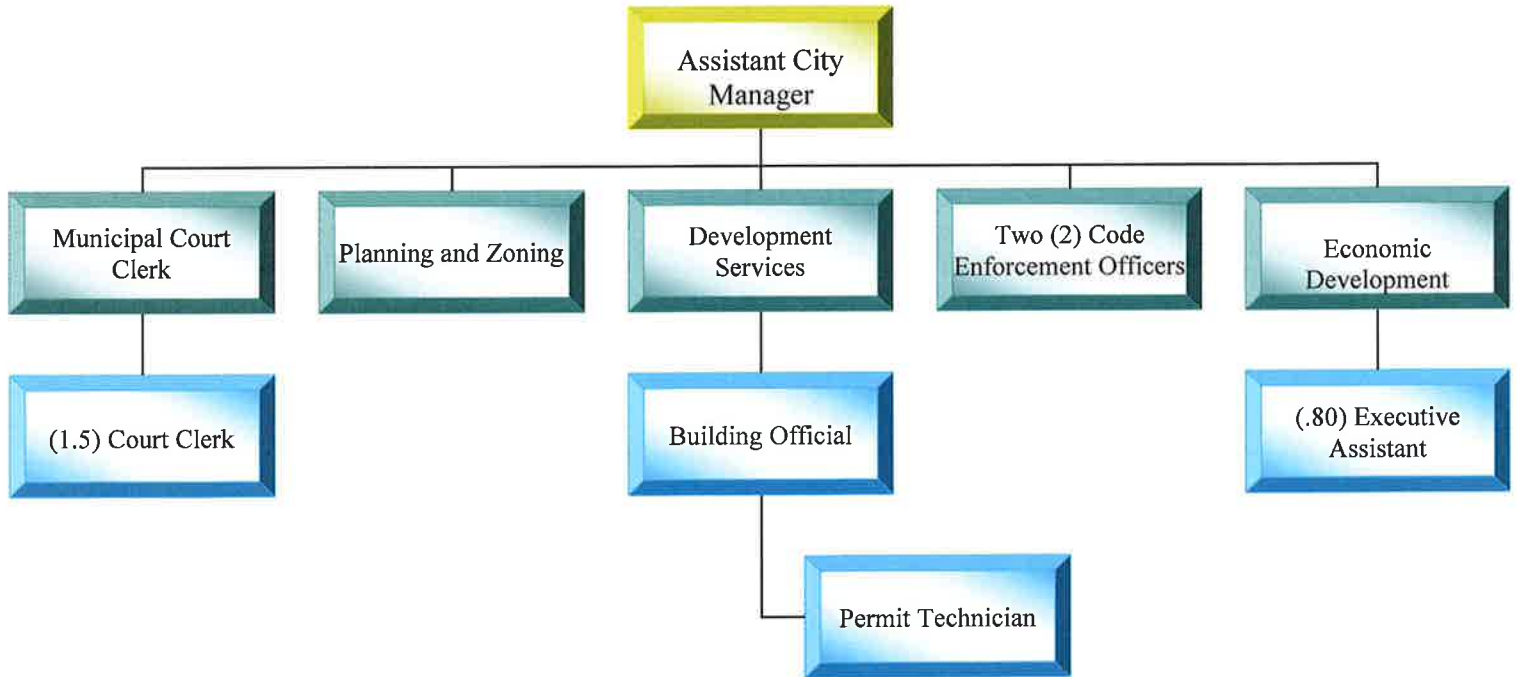
**City of Live Oak
City Manager
Department Organizational Chart**



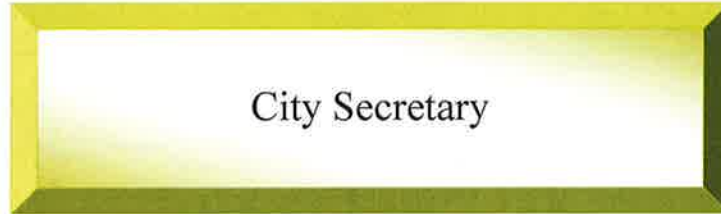
City of Live Oak

Assistant City Manager

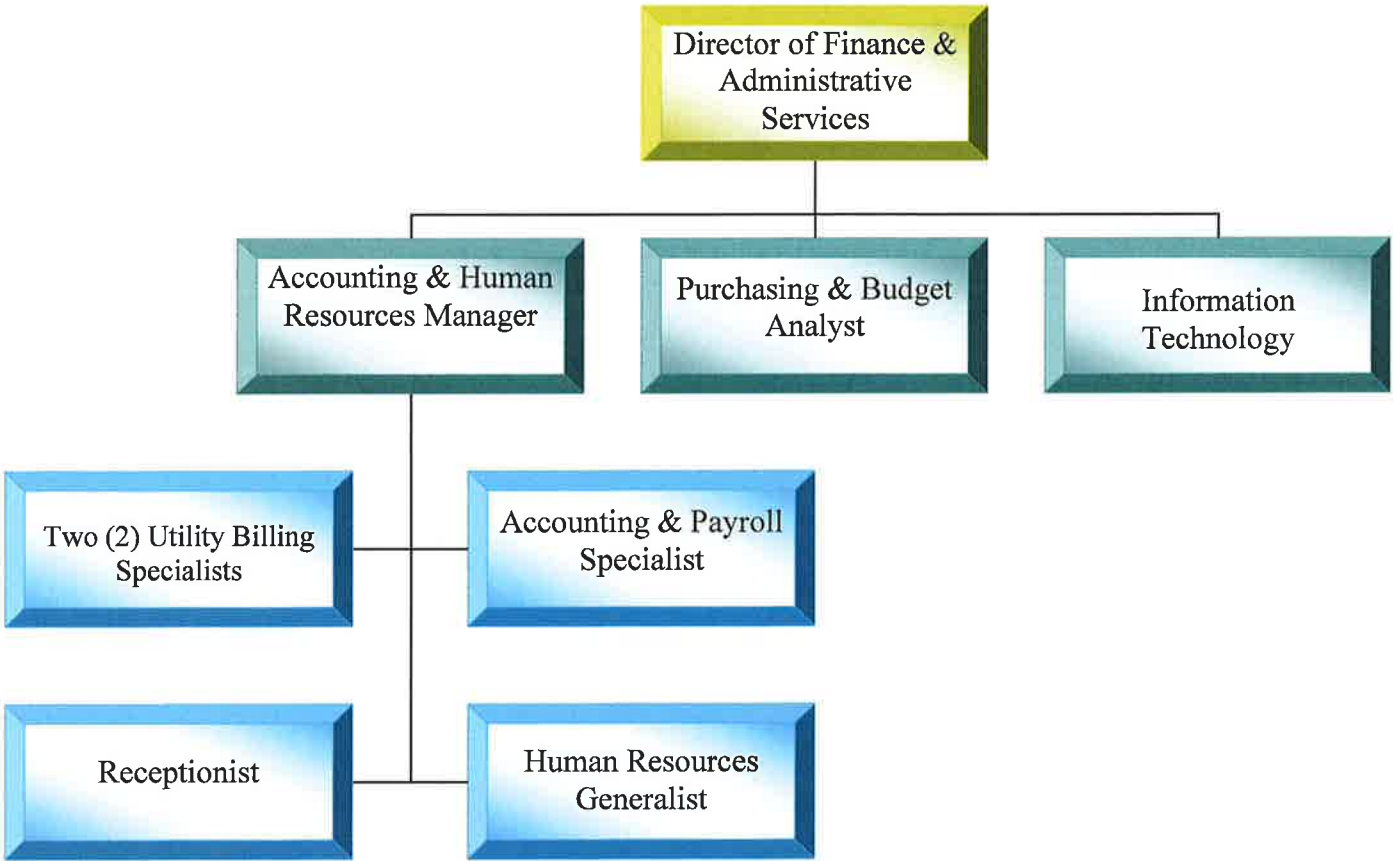
Department Organizational Chart



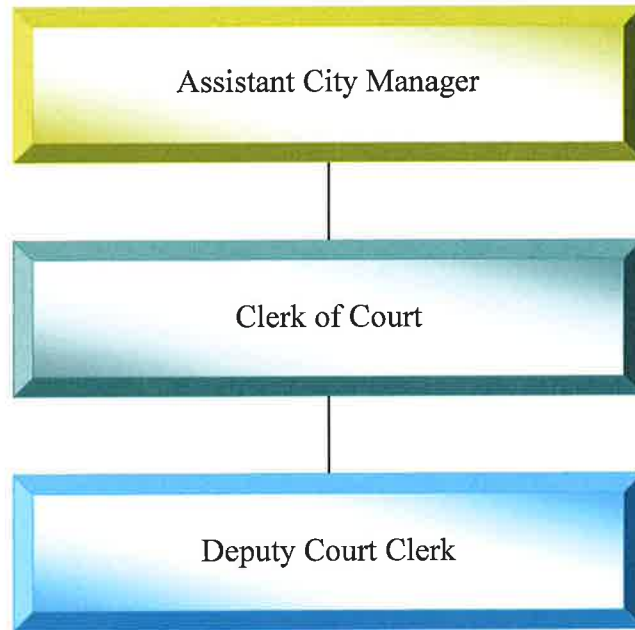
**City of Live Oak
City Secretary
Department Organizational Chart**



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



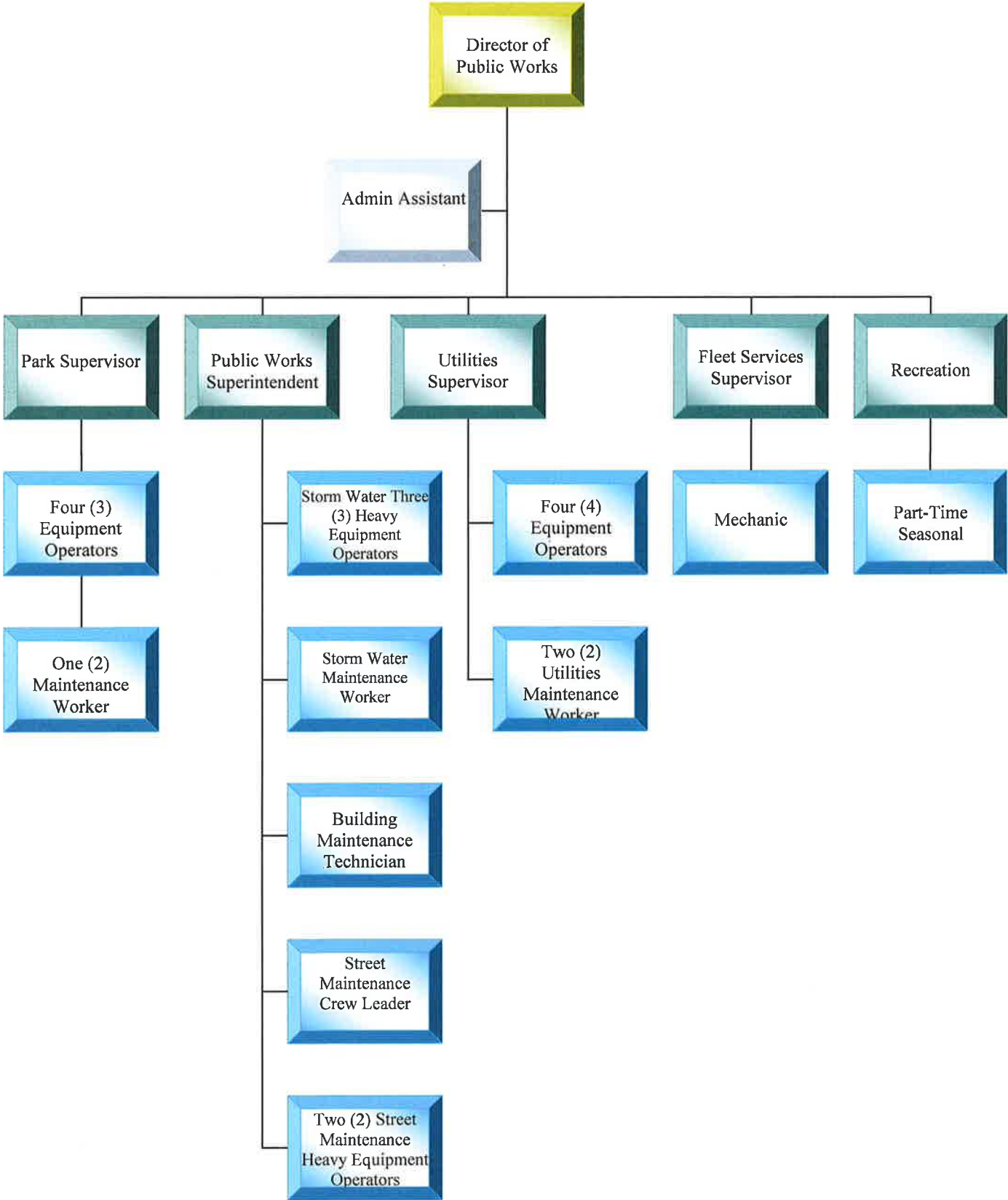
**City of Live Oak
Municipal Court
Department Organizational Chart**



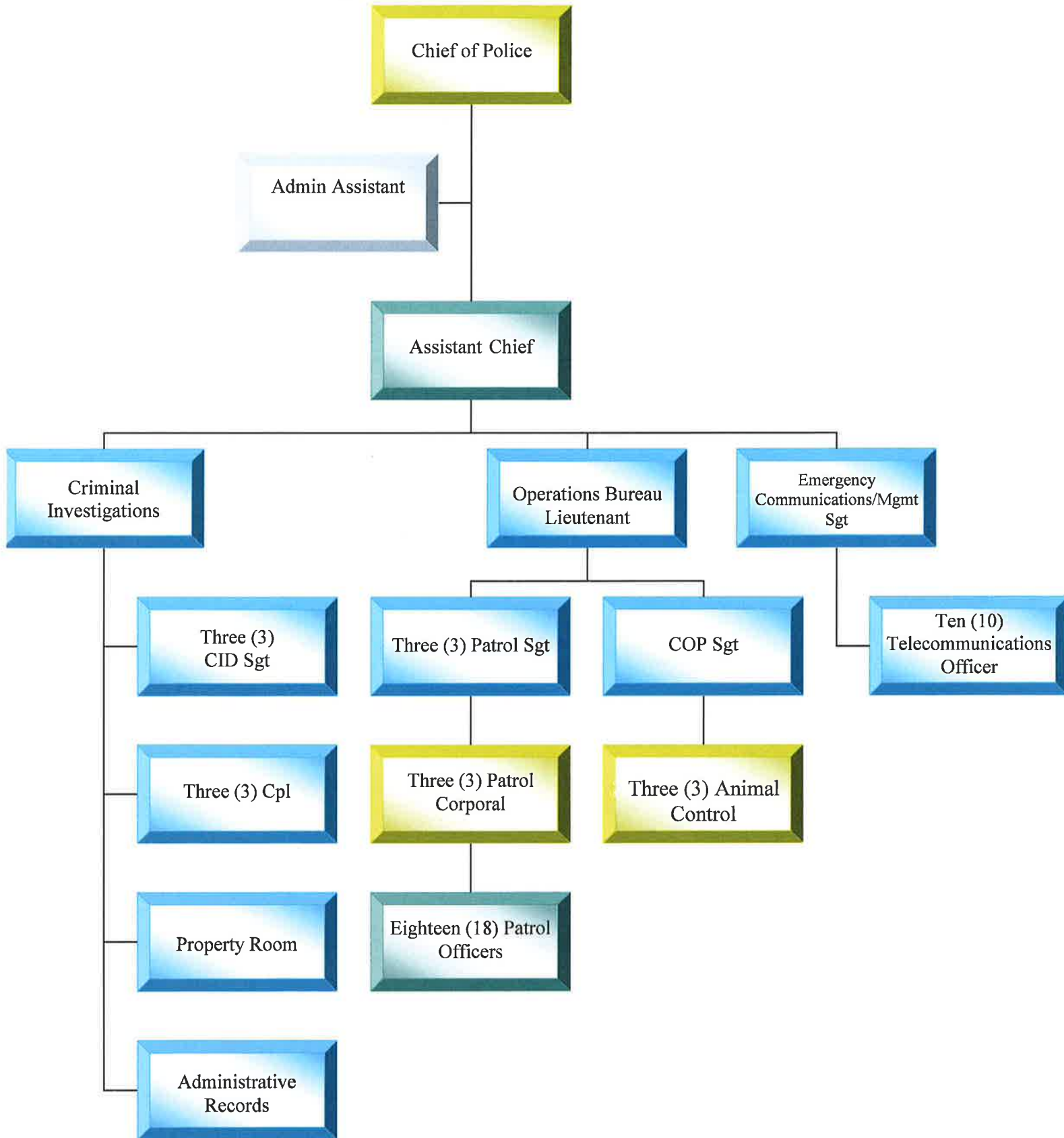
City of Live Oak

Public Works

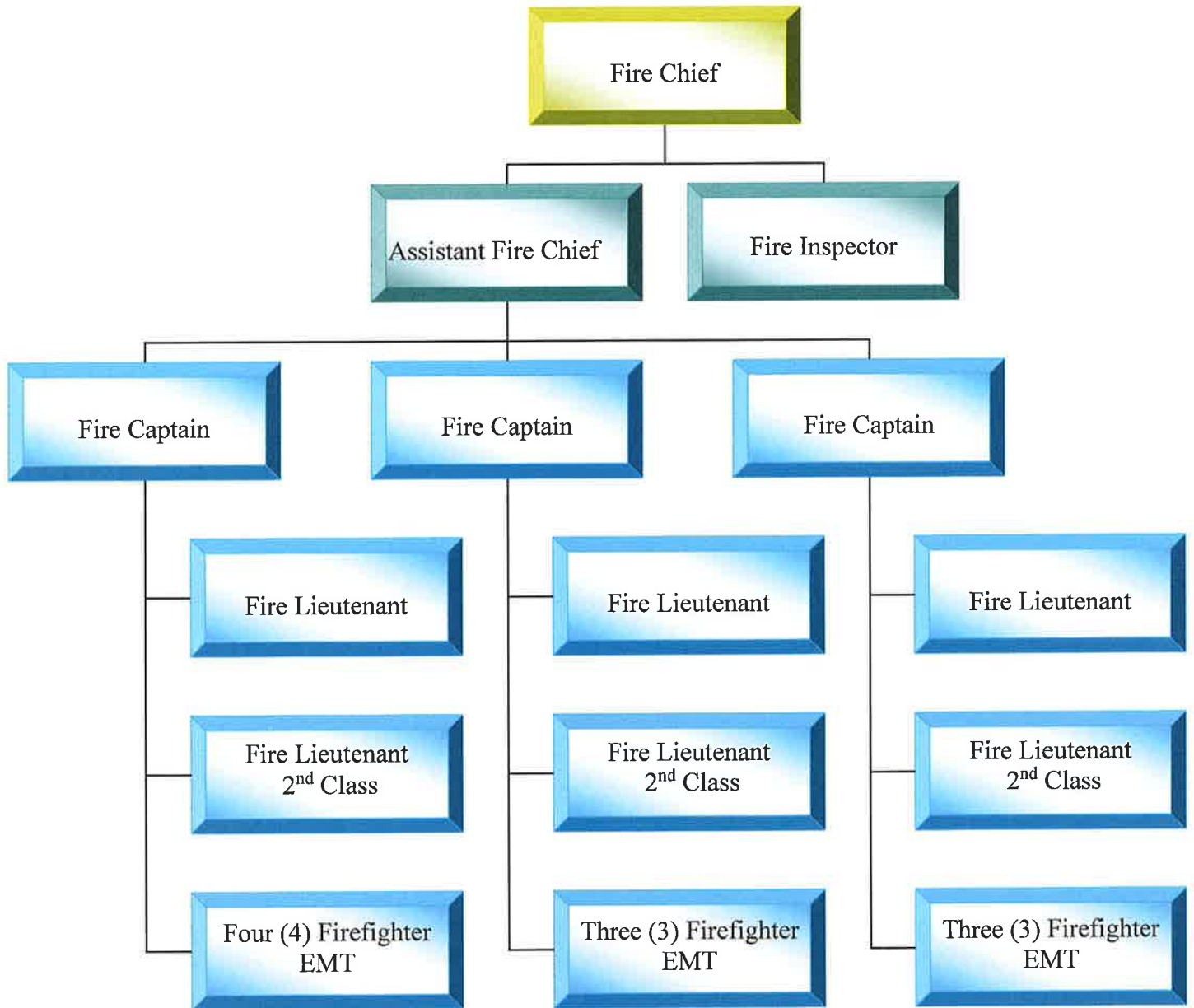
Department Organizational Chart



City of Live Oak Police Department Department Organizational Chart



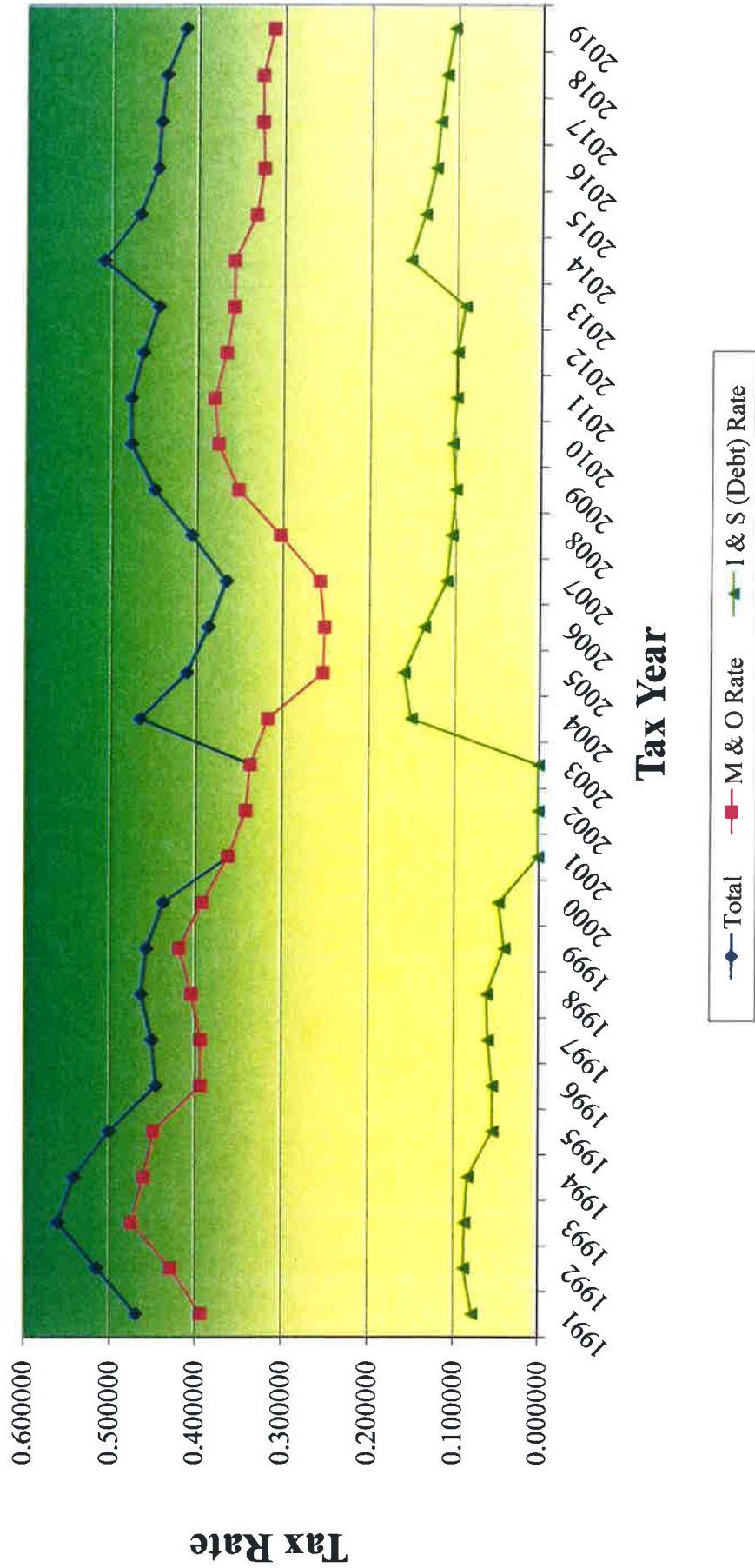
City of Live Oak Fire Department Department Organizational Chart



**CITY OF LIVE OAK
APPROVED BUDGET 2019/2020
SUMMARY - ALL FUNDS**

	<u>Estimated Beginning Balance Oct. 1, 2019</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, 2020</u>
General Fund	\$ 11,401,483	\$16,382,441	\$ 291,500	\$14,082,195	\$2,591,746	\$ 2,220,089	\$ 9,181,394
Abatement Fund	20,360	7,000	-	16,000	-	-	11,360
Asset Replacement Fund	2,963,186	40,000	1,841,971	408,013	-	-	4,437,144
Debt Service Fund	392,581	1,415,332	909,797	2,325,129	-	-	392,581
Special Revenue Funds							
Forfeiture Fund	94,158	52,260	-	80,000	-	-	66,418
Federal/State Grants Fund	-	-	-	-	-	-	-
Child Safety Fund	79,926	17,000	-	22,800	-	-	74,126
Court Technology Fund	121,858	14,500	-	13,925	-	-	122,433
Court Security Fund	50,160	10,750	-	22,700	-	-	38,210
Hotel Occupancy Tax Fund	1,254,405	605,000	-	580,000	-	-	1,279,405
Emergency Radio Sys Fund	64,398	36,750	-	24,015	15,000	-	62,133
PEG Fund	298,359	45,000	-	-	-	-	343,359
Alamo Regional SWAT Fund	16,300	39,000	6,500	12,800	4,000	-	45,000
Capital Projects Funds							
Capital Projects Fund	1,019,396	25,000	365,000	609,942	-	-	799,454
Woodcrest Park Fund	-	-	-	-	-	-	-
2014 GO Bonds Fund	-	-	-	-	-	-	-
Enterprise Funds							
Utility Operations Fund	505,559	4,431,800	28,400	3,910,275	603,568	-	451,916
Utility Dev/R&R Fund	873,032	15,000	781,600	783,600	-	-	886,032
Stormwater Operation Fund	528,416	630,000	-	852,300	58,540	-	247,576
Economic Dev. Corp. Fund	<u>3,011,386</u>	<u>2,332,580</u>	<u>-</u>	<u>877,550</u>	<u>951,914</u>	<u>-</u>	<u>3,514,502</u>
Total Funds	<u>\$ 22,694,963</u>	<u>\$26,099,413</u>	<u>\$4,224,768</u>	<u>\$24,621,244</u>	<u>\$4,224,768</u>	<u>\$ 2,220,089</u>	<u>\$ 21,953,043</u>

City of Live Oak Ad Valorem Tax Rates



**City of Live Oak
2019/20 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
2017	2018	0.443475	0.324175	0.119300	0.163679
2018	2019	0.437087	0.324394	0.112693	0.157692
2019	2020	0.414686	0.311410	0.103276	0.164434





**GENERAL FUND
APPROVED BUDGET
FISCAL YEAR 2019/2020**

Estimated Beginning Fund Balance October 1, 2019: \$11,401,483

Estimated Revenues: 16,673,941

Approved Expenditures:

Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures
City Council	3,130	16,200	310,000	-	329,330
City Manager's Office	244,650	2,000	34,600	-	281,250
City Secretary's Office	109,960	50,940	341,120	-	502,020
Municipal Court	164,050	8,450	119,065	-	291,565
Finance Department	449,100	23,350	169,280	-	641,730
Emergency Management Office	-	2,775	13,750	-	16,525
Police Department	4,097,000	161,147	240,165	64,350	4,562,662
Communication Services	670,400	17,550	51,352	87,480	826,782
Fire & EMS Services	2,137,000	123,401	321,660	114,250	2,696,311
Public Works	346,500	304,115	470,400	45,000	1,166,015
Street Maintenance	233,200	110,915	249,900	5,000	599,015
Animal Control	233,750	22,925	43,392	-	300,067
Parks Maintenance	385,050	74,400	131,700	20,000	611,150
Recreation	162,700	30,400	89,325	-	282,425
Planning & Zoning	117,050	4,000	67,000	-	188,050
Development Services	293,300	9,680	96,705	-	399,685
Information Technology	-	6,075	311,683	69,855	387,613
Transfers Out.	-	-	871,500	1,720,246	2,591,746
Total Expenditures	<u>9,646,840</u>	<u>968,323</u>	<u>3,932,597</u>	<u>2,126,181</u>	<u>16,673,941</u>

Net Revenues/Expenditures -

Less Fund Balance Used in 2020 Operations (2,220,089)

Ending Fund Balance September 30, 2020: \$ 9,181,394

**GENERAL FUND
APPROVED BUDGET
FISCAL YEAR 2018/2019
(AS AMENDED)**

Beginning Fund Balance October 1, 2018: \$10,062,506

Estimated Revenues: 14,236,512

Approved Expenditures:

Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures
City Council	3,130	16,200	310,000	-	329,330
City Manager's Office	228,450	2,000	34,600	-	265,050
City Secretary's Office	102,110	49,310	333,380	28,000	512,800
Municipal Court	145,100	7,750	117,700	13,500	284,050
Finance Department	424,850	22,125	212,130	-	659,105
Emergency Management Office	-	2,775	13,750	-	16,525
Police Department	3,742,250	142,310	228,840	121,430	4,234,830
Communication Services	637,600	14,000	45,930	10,200	707,730
Fire, Inspections & EMS Services	1,974,450	108,410	305,915	146,665	2,535,440
Public Works	327,600	280,300	374,400	92,000	1,074,300
Street Maintenance	226,675	76,800	253,000	35,000	591,475
Animal Control	225,050	20,895	35,715	-	281,660
Parks Maintenance	381,750	74,400	189,700	20,000	665,850
Leisure Services	160,300	35,200	91,865	25,000	312,365
Planning & Zoning	113,500	4,000	99,000	-	216,500
Development Services	279,650	10,830	98,520	8,502	397,502
Information Technology	-	6,075	311,660	30,500	348,235
Transfers Out.	-	-	341,500	462,265	803,765
Total Expenditures	<u>8,972,465</u>	<u>873,380</u>	<u>3,397,605</u>	<u>993,062</u>	<u>14,236,512</u>

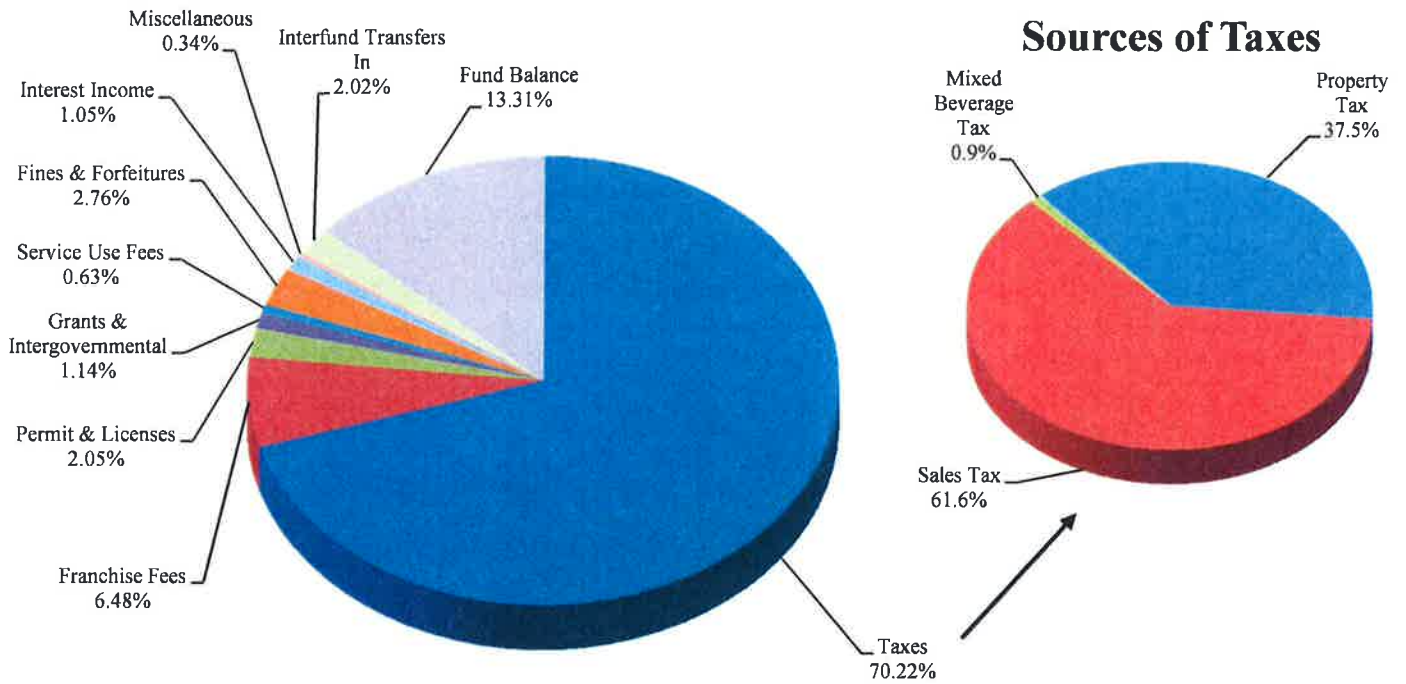
Net Revenues/Expenditures -

Less Fund Balance Used in 2019 Operations (849,851)

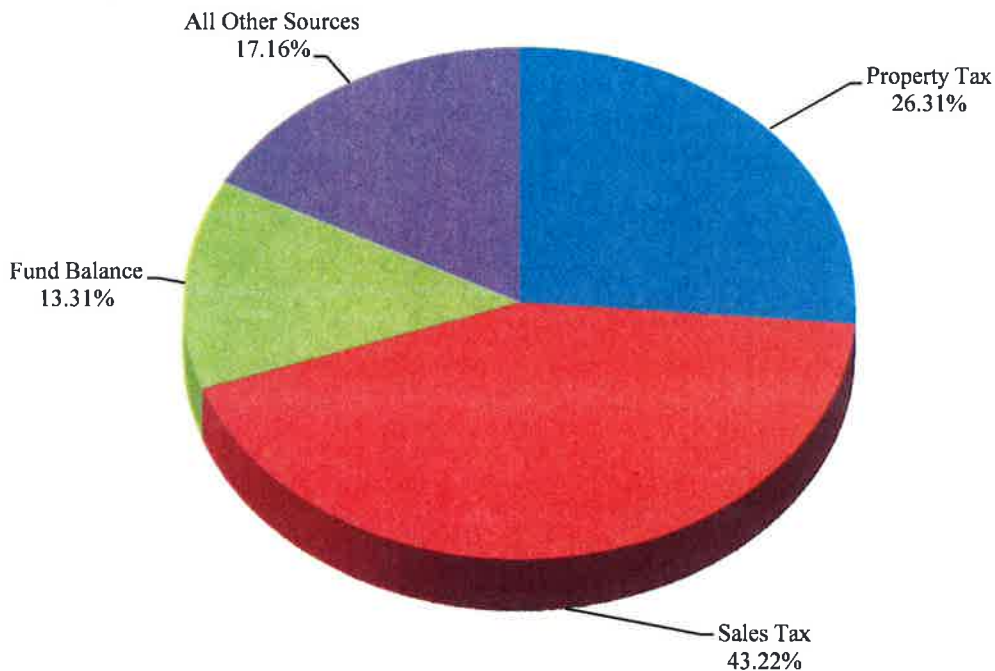
Ending Fund Balance September 30, 2019: \$ 9,212,655

**City of Live Oak
Approved Budget - General Fund
Fiscal Year 2019/20**

Sources of General Fund Revenue

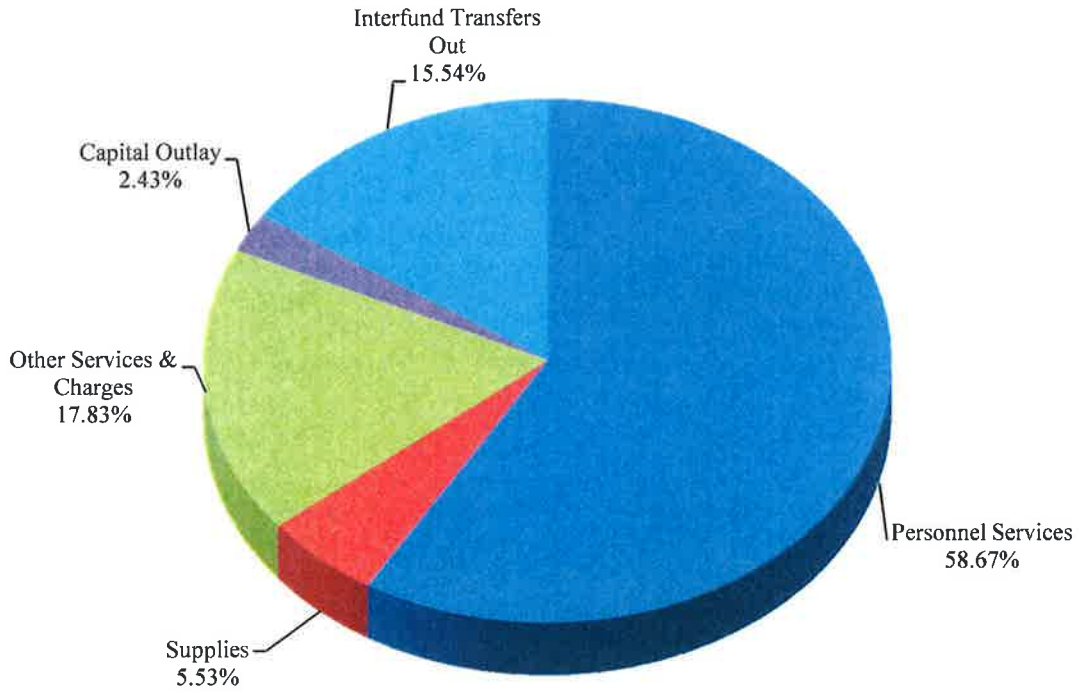


Sources of General Fund Revenue

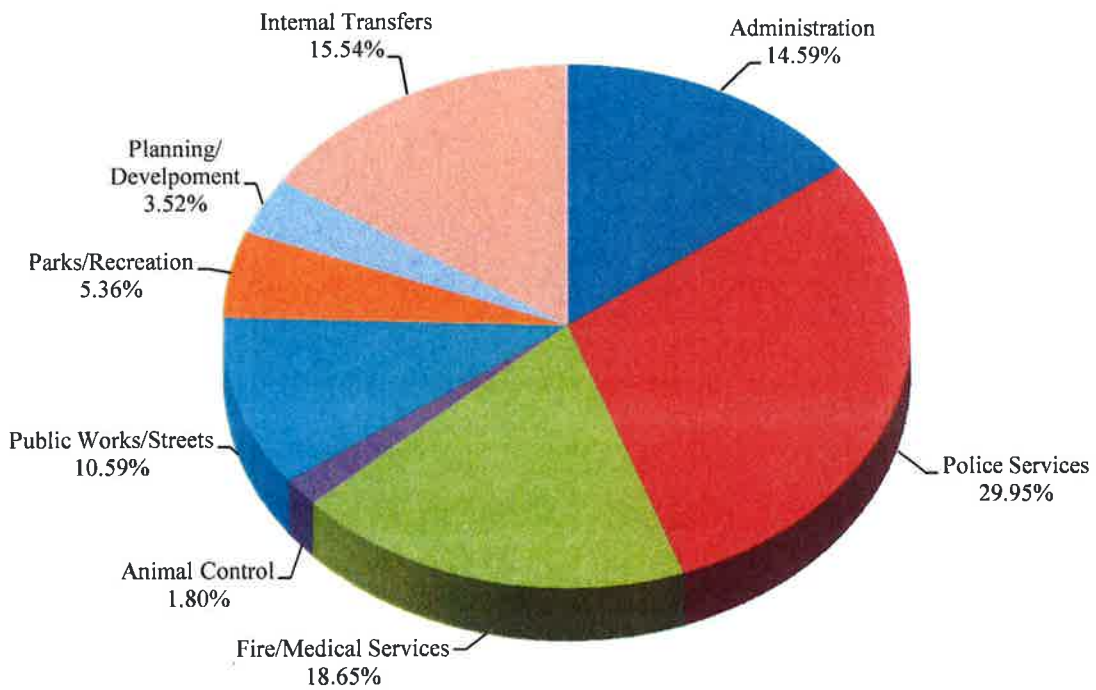


**City of Live Oak
Approved Budget - General Fund
Fiscal Year 2019/20**

Uses of General Fund Revenue



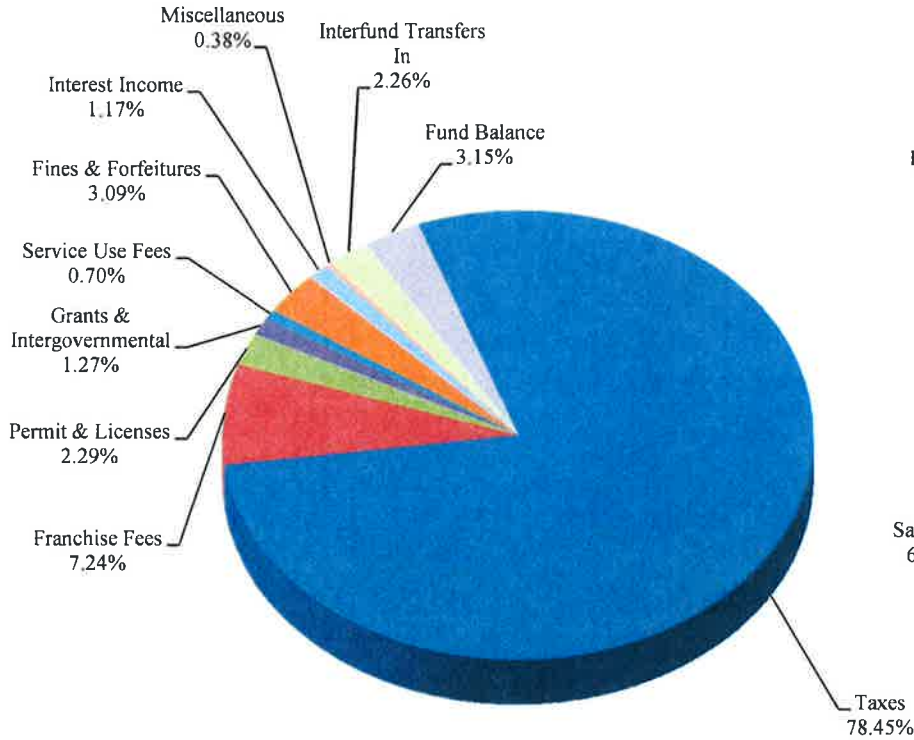
Uses of General Fund Revenue



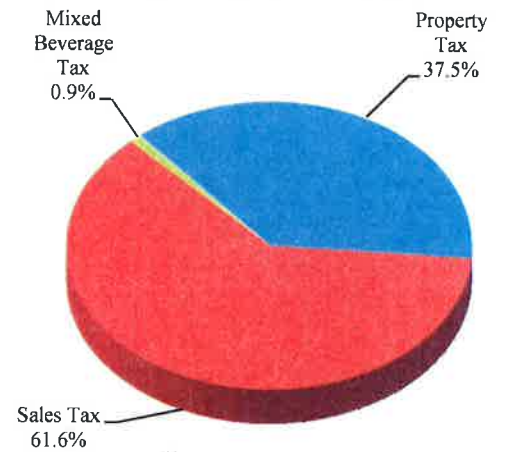
**City of Live Oak
Approved Budget - General Fund
Fiscal Year 2019/20**

Without additional reserve transfers

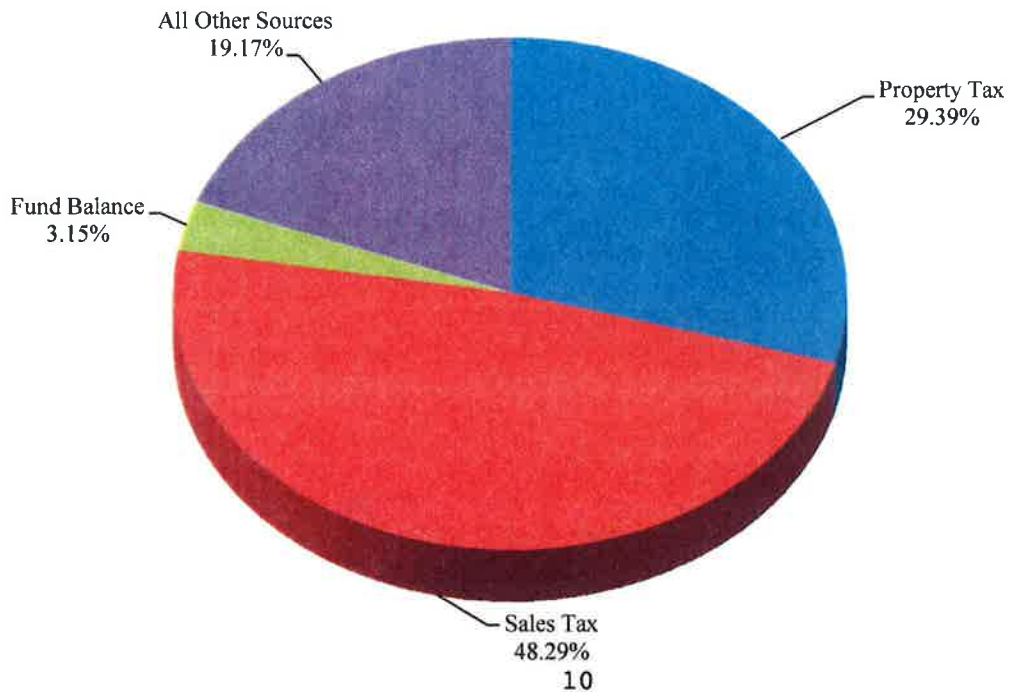
Sources of General Fund Revenue



Sources of Taxes



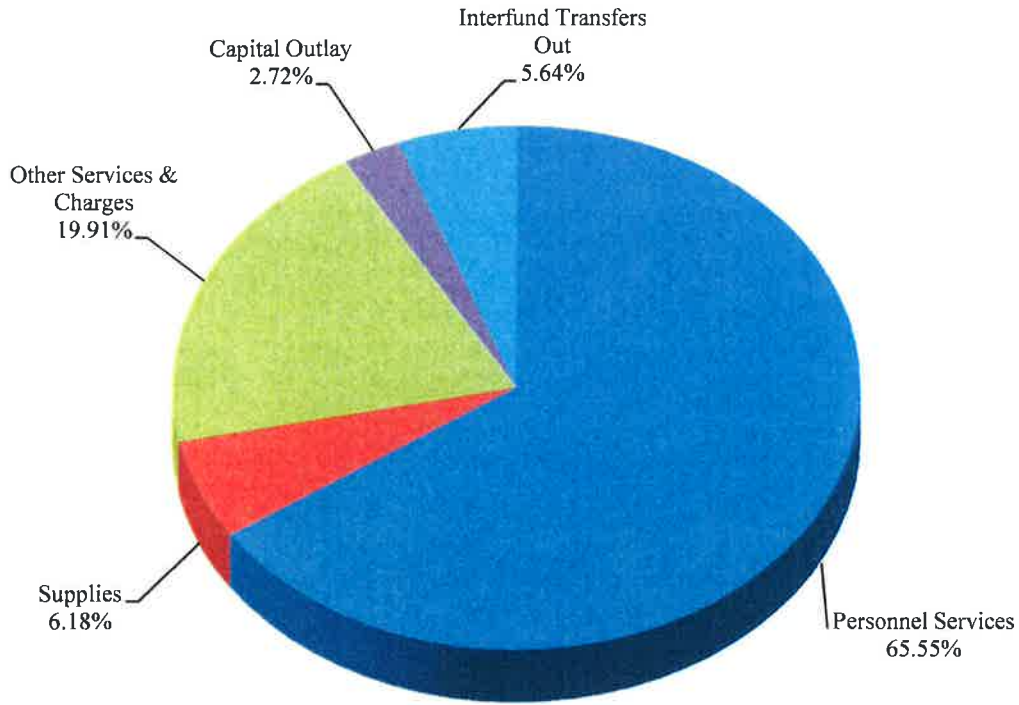
Sources of General Fund Revenue



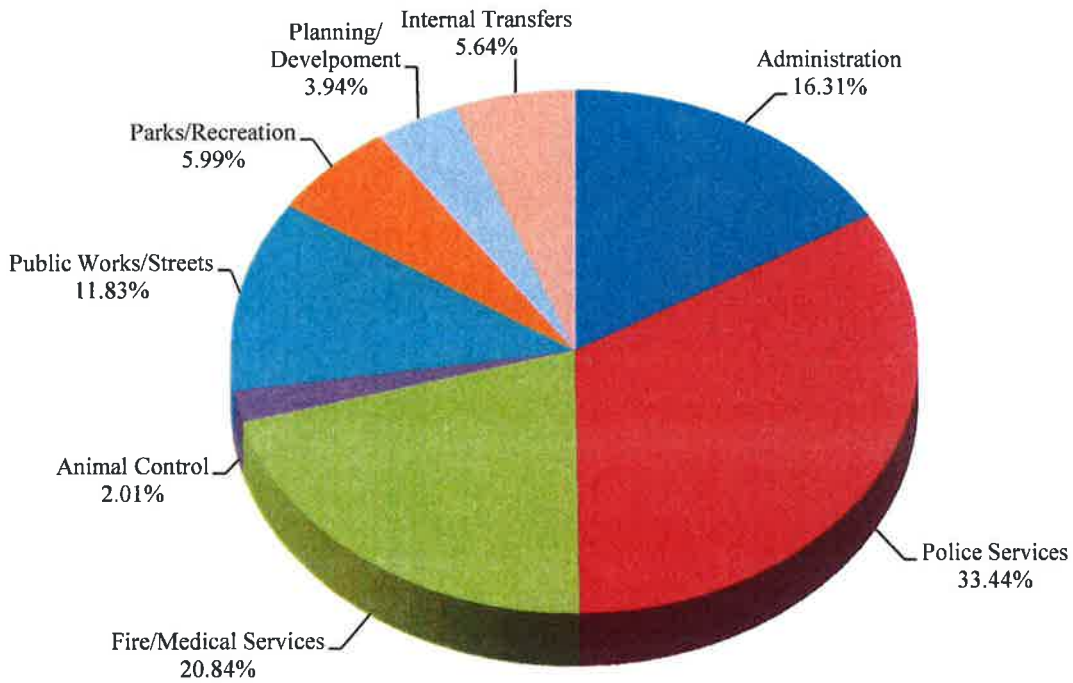
**City of Live Oak
Approved Budget - General Fund
Fiscal Year 2019/20**

Without additional reserve transfers

Uses of General Fund Revenue



Uses of General Fund Revenue



**City of Live Oak
General Fund
2019/20 Approved Budget**

	Audited	Current FY 2018/19		Approved	Budget
	2017/18 Actual	Amended Budget	Projected End-of-Year	Budget FY 2019/20	Increase/ (Decrease)
REVENUES					
TAXES - AD VALORM					
310.110 Current AdValorem Tax Rev	3,973,553	4,241,382	4,241,382	4,448,289	206,907
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	22,475	6,000	5,000	6,000	-
310.900 Refunds - AdValorem Taxes	-	(1,000)	-	(1,000)	-
310.91x Incentive - RBFCU	-	-	-	(72,000)	(72,000)
TOTAL TAXES - AD VALORM	3,996,028	4,251,382	4,246,382	4,386,289	134,907
TAXES - OTHER					
311.300 General Sales/Use Tax Revenue	3,992,396	4,467,070	4,800,418	5,283,207	816,137
311.301 Sales/Use Tax to Reduce AdV Tx	1,996,198	2,233,535	2,400,209	2,641,603	408,068
311.398 Sales Tax Incentive Payment	-	(380,625)	(403,902)	(718,047)	(337,422)
311.399 Sales Tax Services	-	-	-	-	-
312.000 Mixed Beverage Tax	94,623	115,000	86,000	115,000	-
TOTAL TAXES - OTHER	6,083,217	6,434,980	6,882,725	7,321,763	886,783
FRANCHISE FEES					
313.100 San Antonio Water System	9,301	10,000	9,000	10,000	-
313.200 City Public Service Energy	798,707	780,000	790,000	780,000	-
313.300 Waste Management Franchise Fee	53,016	55,000	55,000	55,000	-
313.400 Cable TV Franchise Fees	157,865	115,000	115,000	115,000	-
313.500 Telephone Franchise Fees	84,047	150,000	96,000	115,000	(35,000)
313.600 Universal City Water Franchise	3,215	5,000	3,000	5,000	-
TOTAL FRANCHISE FEES	1,106,151	1,115,000	1,068,000	1,080,000	(35,000)
PERMITS & LICENSES					
320.110 Alcoholic Bev Permit Rev	7,681	7,000	6,500	7,000	-
320.210 Food Est Permit Revenue	38,567	45,000	38,000	45,000	-
320.250 Food Handler Training Fee	135	2,500	500	1,500	(1,000)
320.310 Alarm Permit Revenue	4,040	5,000	4,000	5,000	-
320.810 Cert of Occupancy Revenue	1,720	1,500	1,500	1,500	-
320.830 Solicitors Permit Revenue	365	1,000	250	1,000	-
320.840 Coin Operated Machine Permit	2,085	3,000	2,200	3,000	-
321.100 Contractor Fee Revenue	21,375	35,000	21,000	35,000	-
321.110 Building Permit Revenue	190,301	175,000	275,000	175,000	-
321.130 Plumbing Permit	16,187	15,000	30,000	15,000	-
321.140 Electrical Permit	17,253	10,000	40,000	15,000	5,000
321.150 HVAC Permit	27,081	20,000	50,000	25,000	5,000
321.170 Sewer/Water Line Repair Permit	320	1,000	250	1,000	-
321.200 Fire Sprinkler Permit	1,573	1,500	1,200	1,500	-

**City of Live Oak
General Fund
2019/20 Approved Budget**

	<u>Audited 2017/18 Actual</u>	<u>Current FY 2018/19</u>		<u>Approved Budget FY 2019/20</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
321.300 Animal License Revenue	761	1,000	1,200	1,000	-
321.400 St/Curb/Sidewalk Permits	-	100	-	100	-
321.900 Demolition Permit	660	500	500	500	-
321.920 Fence Permit Revenue	110	1,000	100	1,000	-
321.990 Miscellaneous Permit Rev	11,409	7,000	8,000	7,000	-
TOTAL PERMITS & LICENSES	341,623	332,100	480,200	341,100	9,000
GRANTS & INTER-GOVT ALLOCATION					
334.300 LEOCE Allocation	-	-	-	-	-
339.100 Dispatch Service Fees	160,000	175,000	175,000	190,000	15,000
TOTAL GRANTS & INTER-GOVT	160,000	175,000	175,000	190,000	15,000
SERVICE USE FEES					
341.300 Zoning/Subdivision Fees - Plat	2,307	1,000	7,500	1,000	-
342.110 Vehicle Impound Revenue	-	-	-	-	-
342.115 Vehicle Storage Revenue	8,330	7,000	9,100	8,000	1,000
342.410 Reinspection Revenue	6,325	15,000	7,500	15,000	-
342.510 Animal Impound Revenue	9,108	6,000	5,000	6,000	-
342.520 Euthanasia/Adoption Fees	1,030	3,500	1,200	3,500	-
347.000 Recreational Events	1,941	1,000	1,500	1,000	-
347.101 Father/Daughter Dance	3,340	3,000	2,850	3,000	-
347.103 Holiday Camp	-	300	-	300	-
347.104 Senior Programs	-	200	-	200	-
347.200 Swimming Pool Daily Admissions	24,856	25,000	25,000	25,000	-
347.202 Pool Passes	3,450	5,000	3,500	5,000	-
347.203 Swim Lessons	2,940	3,000	3,000	3,000	-
347.204 Swimming Pool Private Parties	-	2,500	4,000	2,500	-
347.210 Dolphin Swim Team Fees	1,315	-	-	-	-
347.500 Facilities Use Fees	27,285	23,000	25,500	23,000	-
347.900 Fund Raising Event Revenue	-	8,000	-	8,000	-
349.901 Out-of-town fee	-	100	300	100	-
349.930 N.S.F. Check Fees	25	100	-	100	-
TOTAL SERVICE USE FEES	92,252	103,700	95,950	104,700	1,000

**City of Live Oak
General Fund
2019/20 Approved Budget**

	<u>Audited 2017/18 Actual</u>	<u>Current FY 2018/19</u>		<u>Approved Budget FY 2019/20</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
FINES & FORFEITURES					
350.100 Municipal Court Fines	402,792	330,000	361,000	350,000	20,000
350.400 State Court Cost Fees	21,469	15,000	12,000	15,000	-
350.500 Local Court Cost Revenue	33,256	28,000	27,000	28,000	-
350.700 Warrant Fees	55,293	65,000	56,200	65,000	-
350.800 City Fee	3,444	4,000	3,500	4,000	-
TOTAL FINES & FORFEITURES	<u>516,254</u>	<u>442,000</u>	<u>459,700</u>	<u>462,000</u>	<u>20,000</u>
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	122,029	120,000	204,000	175,000	55,000
364.000 Sale/Damage Fixed Assets	21,715	10,000	3,000	10,000	-
364.110 Photocopy Revenue (Open Rec)	2,715	4,000	3,500	4,000	-
370.500 Recycling Revenue	24,216	12,000	12,000	12,000	-
370.900 Miscellaneous Revenue	44,925	30,000	20,000	30,000	-
370.910 Cash Over(Short)	-	-	-	-	-
370.92 Donations - Miscellaneous	1,310	-	250	-	-
370.930 Donations - Police Reserves	466	-	3,000	-	-
TOTAL INTEREST & MISCELLANEOUS	<u>217,376</u>	<u>176,000</u>	<u>245,750</u>	<u>231,000</u>	<u>55,000</u>
INTER-FUND REVENUES					
383.300 Utility Auto Shop Alloc	11,000	11,000	11,000	11,000	-
384.100 Unreserved Fund Balance	-	849,851	-	2,220,089	1,370,238
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	-
384.517 Emergency Radio System Fund	-	12,000	12,000	15,000	3,000
384.519 Alamo Regional SWAT Fund	26,500	26,500	26,500	4,000	(22,500)
384.800 Utility Overhead Alloc	111,500	111,500	111,500	111,500	-
TOTAL INTER-FUND REVENUES	<u>344,500</u>	<u>1,206,351</u>	<u>356,500</u>	<u>2,557,089</u>	<u>1,350,738</u>
TOTAL REVENUES	<u>12,857,401</u>	<u>14,236,513</u>	<u>14,010,207</u>	<u>16,673,941</u>	<u>2,437,428</u>

**City of Live Oak
General Fund
2019/20 Approved Budget**

	<u>Audited 2017/18 Actual</u>	<u>Current FY 2018/19</u>		<u>Approved Budget FY 2019/20</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
CITY COUNCIL					
PERSONNEL SERVICES					
401.100 Council Compensation	2,252	3,000	2,500	3,000	-
401.240 Workers Compensation	103	130	107	130	-
TOTAL PERSONNEL SERVICES	<u>2,355</u>	<u>3,130</u>	<u>2,607</u>	<u>3,130</u>	-
SUPPLIES EXPENSES					
401.310 Office Supplies	65	1,200	250	1,200	-
401.395 Rec/Community Activities	4,267	15,000	10,000	15,000	-
TOTAL SUPPLIES EXPENSES	<u>4,332</u>	<u>16,200</u>	<u>10,250</u>	<u>16,200</u>	-
OTHER SERVICES & CHARGES					
401.425 Conferences & Training	21,069	20,000	17,000	20,000	-
401.480 Contingencies	-	200,000	-	200,000	-
401.102 Net Pension Obligation Payment	90,000	90,000	90,000	90,000	-
TOTAL OTHER SERVICES & CHARGES	<u>111,069</u>	<u>310,000</u>	<u>107,000</u>	<u>310,000</u>	-
TOTAL 401-CITY COUNCIL	<u><u>117,756</u></u>	<u><u>329,330</u></u>	<u><u>119,857</u></u>	<u><u>329,330</u></u>	-

**City of Live Oak
General Fund
2019/20 Approved Budget**

	<u>Audited 2017/18 Actual</u>	<u>Current FY 2018/19</u>		<u>Approved Budget FY 2019/20</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	159,948	167,000	167,000	178,250	11,250
402.199 Overtime	371	500	500	500	-
402.200 F.I.C.A. Taxes	11,145	13,000	12,000	14,000	1,000
402.210 Group Insurance	8,492	11,200	7,811	12,000	800
402.230 Retirement	28,627	36,300	32,000	39,500	3,200
402.240 Workers Comp Insurance	357	450	370	400	(50)
TOTAL PERSONNEL SERVICES	<u>208,940</u>	<u>228,450</u>	<u>219,681</u>	<u>244,650</u>	<u>16,200</u>
SUPPLIES EXPENSES					
402.310 Office Supplies	-	1,000	100	1,000	-
402.330 Minor Tools & Equipment	-	1,000	100	1,000	-
TOTAL SUPPLIES EXPENSES	<u>-</u>	<u>2,000</u>	<u>200</u>	<u>2,000</u>	<u>-</u>
OTHER SERVICES & CHARGES					
402.425 Conferences & Training	6,460	10,000	6,500	10,000	-
402.426 City-Wide Training	-	5,000	2,500	5,000	-
402.480 Contingencies	-	10,000	-	10,000	-
402.485 Dues & Publications	1,897	1,800	1,800	1,800	-
402.486 Auto Allowance	7,800	7,800	7,800	7,800	-
TOTAL OTHER SERVICES & CHARGES	<u>16,157</u>	<u>34,600</u>	<u>18,600</u>	<u>34,600</u>	<u>-</u>
TOTAL 402-CITY MANAGER'S OFFICE	<u>225,097</u>	<u>265,050</u>	<u>238,481</u>	<u>281,250</u>	<u>16,200</u>

City Manager

Positions	FY 2019	FY 2020
City Manager	1.0	1.0
Executive Assistant	0.2	0.2
Total Positions	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.

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
City Manager	35	\$143,278	\$180,646	\$218,014
Executive Assistant	8	\$38,377	\$48,386	\$58,395

**City of Live Oak
General Fund
2019/20 Approved Budget**

	<u>Audited</u> <u>2017/18</u> <u>Actual</u>	<u>Current FY 2018/19</u>		<u>Approved</u> <u>Budget</u> <u>FY 2019/20</u>	<u>Budget</u> <u>Increase/</u> <u>(Decrease)</u>
		<u>Amended</u> <u>Budget</u>	<u>Projected</u> <u>End-of-Year</u>		
CITY SECRETARY'S OFFICE					
PERSONNEL SERVICES					
405.100 Salaries	76,748	80,300	80,300	86,250	5,950
405.200 F.I.C.A. Taxes	6,125	6,200	6,200	6,700	500
405.210 Group Insurance	418	750	750	750	-
405.230 Retirement	14,657	14,600	14,600	16,000	1,400
405.240 Workers Comp Insurance	206	260	214	260	-
TOTAL PERSONNEL SERVICES	<u>98,154</u>	<u>102,110</u>	<u>102,064</u>	<u>109,960</u>	<u>7,850</u>
SUPPLIES EXPENSES					
405.310 Office Supplies	3,763	5,630	3,400	7,860	2,230
405.320 Postage	9,429	13,380	9,500	13,380	-
405.330 Minor Tools & Equipment	445	600	4,100	500	(100)
405.390 Election Expense	-	13,000	100	13,000	-
405.392 Employee Relations	12,022	16,700	10,000	16,200	(500)
TOTAL SUPPLIES EXPENSES	<u>25,659</u>	<u>49,310</u>	<u>27,100</u>	<u>50,940</u>	<u>1,630</u>
OTHER SERVICES & CHARGES					
405.400 Professional Fees	36,789	104,000	70,000	106,720	2,720
405.408 Personnel Testing & Qual	-	-	-	-	-
405.415 Telephone	43,065	40,000	42,300	45,000	5,000
405.425 Conferences & Training	1,934	5,300	2,400	3,700	(1,600)
405.430 Legal Notices	8,018	17,000	5,500	17,500	500
405.450 Equipment Maintenance	30,083	33,380	20,000	31,500	(1,880)
405.470 Equipment Rental	3,495	3,500	3,500	3,500	-
405.475 Property & Liability Ins	116,504	122,000	122,000	125,000	3,000
405.480 Contingencies	-	300	-	300	-
405.485 Dues & Publications	7,878	7,900	7,900	7,900	-
405.494 Unemployment Expense	-	-	-	-	-
TOTAL OTHER SERVICES & CHARGES	<u>247,766</u>	<u>333,380</u>	<u>273,600</u>	<u>341,120</u>	<u>7,740</u>
CAPITAL OUTLAY					
405.591 Software	-	-	-	-	-
405.579 Office Machines	8,277	28,000	45,000	-	(28,000)
TOTAL CAPITAL OUTLAY	<u>8,277</u>	<u>28,000</u>	<u>45,000</u>	<u>-</u>	<u>(28,000)</u>
TOTAL 405-CITY SECRETARY'S OFFICE	<u><u>379,856</u></u>	<u><u>512,800</u></u>	<u><u>447,764</u></u>	<u><u>502,020</u></u>	<u><u>(10,780)</u></u>

City Secretary

Positions	FY 2019	FY 2020
City Secretary	1.0	1.0

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

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
City Secretary	18	\$62,512	\$78,815	\$95,119

**City of Live Oak
General Fund
2019/20 Approved Budget**

	Audited	Current FY 2018/19		Approved	Budget
	2017/18 Actual	Amended Budget	Projected End-of-Year	Budget FY 2019/20	Increase/ (Decrease)
MUNICIPAL COURT					
PERSONNEL SERVICES					
430.100 Salaries	83,826	86,300	86,300	92,750	6,450
430.110 Part-time	3,796	8,000	8,000	16,000	8,000
430.199 Overtime	1,826	4,000	1,800	4,000	-
430.200 F.I.C.A. Taxes	6,474	7,750	7,500	9,000	1,250
430.210 Group Insurance	17,012	22,250	19,000	24,000	1,750
430.230 Retirement	15,136	16,500	16,500	18,000	1,500
430.240 Workers Comp Insurance	238	300	247	300	-
TOTAL PERSONNEL SERVICES	128,308	145,100	139,347	164,050	18,950
SUPPLIES EXPENSES					
430.300 Uniforms & Clothing	90	250	315	350	100
430.310 Office Supplies	3,557	5,500	3,500	6,000	500
430.330 Minor Tools & Equipment	1,420	2,000	1,500	2,100	100
TOTAL SUPPLIES EXPENSES	5,067	7,750	5,315	8,450	700
OTHER SERVICES & CHARGES					
430.400 Professional Fees	75,217	93,000	89,000	94,000	1,000
430.410 Warrant Collection Fees	3,561	12,000	4,000	12,000	-
430.412 Credit Card Fees	11,792	10,000	8,850	10,000	-
430.425 Conferences & Training	1,343	2,000	1,200	2,200	200
430.480 Contingencies	-	200	-	200	-
430.485 Dues & Publications	341	500	300	665	165
TOTAL OTHER SERVICES & CHARGES	92,254	117,700	103,350	119,065	1,365
CAPITAL OUTLAY					
430.530 Building	-	13,500	13,969	-	(13,500)
TOTAL CAPITAL OUTLAY	-	13,500	13,969	-	(13,500)
TOTAL 430-MUNICIPAL COURT	225,629	284,050	261,981	291,565	7,515

Municipal Court

Positions	FY 2019	FY 2020
Clerk of Court	1.0	1.0
Deputy Court Clerk	1.3	1.5
Total Positions	<u>2.3</u>	<u>2.5</u>

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

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Clerk of Court	8	\$38,377	\$48,386	\$58,395
Deputy Court Clerk	4	\$31,573	\$39,807	\$48,041

**City of Live Oak
General Fund
2019/20 Approved Budget**

	<u>Audited 2017/18 Actual</u>	<u>Current FY 2018/19</u>		<u>Approved Budget FY 2019/20</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
FINANCE					
PERSONNEL SERVICES					
470.100 Salaries	282,069	289,500	289,500	308,400	18,900
470.199 Overtime	371	1,000	800	1,000	-
470.200 F.I.C.A. Taxes	20,069	22,350	22,300	24,000	1,650
470.210 Group Insurance	44,306	58,250	53,000	57,500	(750)
470.230 Retirement	50,416	53,000	53,000	57,500	4,500
470.240 Workers Comp Insurance	596	750	617	700	(50)
TOTAL PERSONNEL SERVICES	<u>397,827</u>	<u>424,850</u>	<u>419,217</u>	<u>449,100</u>	<u>24,250</u>
SUPPLIES EXPENSES					
470.310 Office Supplies	4,884	4,150	4,500	5,650	1,500
470.330 Minor Tools & Equipment	475	2,875	500	2,600	(275)
470.392 Employee Relations	785	5,100	2,000	5,100	-
470.397 Safety Committee	6,771	10,000	7,900	10,000	-
TOTAL SUPPLIES EXPENSES	<u>12,915</u>	<u>22,125</u>	<u>14,900</u>	<u>23,350</u>	<u>1,225</u>
OTHER SERVICES & CHARGES					
470.400 Professional Fees	78,453	133,350	122,750	93,500	(39,850)
470.405 Property Appraisal	27,280	32,000	28,000	32,000	-
470.406 Tax Assessor/Collector	10,190	11,500	9,888	11,500	-
470.408 Personnel Testing & Qualif	5,171	7,150	6,000	7,750	600
470.425 Conferences and Training	8,197	17,800	7,000	15,100	(2,700)
470.480 Contingencies	-	2,000	-	2,000	-
470.484 Bank Charges	669	6,000	1,000	5,100	(900)
470.485 Dues & Publications	1,176	2,330	1,200	2,330	-
TOTAL OTHER SERVICES & CHARGES	<u>131,136</u>	<u>212,130</u>	<u>175,838</u>	<u>169,280</u>	<u>(42,850)</u>
CAPITAL OUTLAY					
470.530 Building	-	-	-	-	-
470.586 Vehicles	16,811	-	-	-	-
TOTAL CAPITAL OUTLAY	<u>16,811</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL 470-FINANCE	<u>558,689</u>	<u>659,105</u>	<u>609,955</u>	<u>641,730</u>	<u>(17,375)</u>

Finance Department

Positions	FY 2019	FY 2020
Director of Finance and Administrative Services	0.5	0.5
Accounting and Human Resources Manager	1.0	1.0
Purchasing and Budget Analyst	1.0	1.0
Human Resources Generalist	1.0	1.0
Accounting and Payroll Specialist	0.5	0.5
Receptionist	1.0	1.0
Total Positions	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.

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Director of Finance and Administrative Services	26	\$92,358	\$116,446	\$140,534
Accounting and Human Resources Manager	18	\$62,512	\$78,815	\$95,119
Purchasing and Budget Analyst	9	\$40,296	\$50,805	\$61,314
Human Resources Generalist	9	\$40,296	\$50,805	\$61,314
Accounting and Payroll Specialist	4	\$31,573	\$39,807	\$48,041
Receptionist	3	\$30,069	\$37,911	\$45,754

**City of Live Oak
General Fund
2019/20 Approved Budget**

	<u>Audited 2017/18 Actual</u>	<u>Current FY 2018/19</u>		<u>Approved Budget FY 2019/20</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
EMERGENCY MANAGEMENT					
SUPPLIES EXPENSES					
520.300 Uniforms	105	250	100	250	-
520.310 Office Supplies	217	325	250	325	-
520.330 Minor Tools & Equipment	-	1,000	250	1,000	-
520.337 Public Education Materials	688	1,200	600	1,200	-
520.397 Safety Committee	-	-	-	-	-
TOTAL SUPPLIES EXPENSES	<u>1,010</u>	<u>2,775</u>	<u>1,200</u>	<u>2,775</u>	-
OTHER SERVICES & CHARGES					
520.400 Professional Services	8,705	10,000	8,705	10,000	-
520.415 Telephone	255	-	215	-	-
520.425 Conferences & Training	75	3,000	250	3,000	-
520.450 Equipment Maintenance	-	200	-	200	-
520.485 Dues & Publications	190	550	200	550	-
TOTAL OTHER SERVICES & CHARGES	<u>9,225</u>	<u>13,750</u>	<u>9,370</u>	<u>13,750</u>	-
TOTAL 520-EMERGENCY MANAGEMENT	<u><u>10,235</u></u>	<u><u>16,525</u></u>	<u><u>10,570</u></u>	<u><u>16,525</u></u>	-

**City of Live Oak
General Fund
2019/20 Approved Budget**

	<u>Audited</u> 2017/18 Actual	<u>Current FY 2018/19</u>		<u>Approved</u> Budget FY 2019/20	<u>Budget</u> Increase/ (Decrease)
		<u>Amended</u> Budget	<u>Projected</u> End-of-Year		
POLICE DEPARTMENT					
PERSONNEL SERVICES					
530.100 Salaries - Police	2,128,475	2,404,000	2,300,000	2,650,000	246,000
530.101 Holiday Pay	62,204	68,000	72,200	83,000	15,000
530.199 Overtime	97,343	127,000	127,000	130,000	3,000
530.200 F.I.C.A. Taxes	168,339	200,000	191,200	221,000	21,000
530.210 Group Insurance	272,982	407,250	310,000	421,000	13,750
530.230 Retirement	416,426	470,000	457,000	526,000	56,000
530.240 Workers Comp Insurance	48,432	66,000	54,294	66,000	-
TOTAL PERSONNEL SERVICES	3,194,201	3,742,250	3,511,694	4,097,000	354,750
SUPPLIES EXPENSES					
530.300 Uniform Cleaning Allowance	28,350	31,500	30,000	31,500	-
530.301 Uniform Purchases	24,830	33,200	25,000	33,200	-
530.310 Office Supplies	5,094	7,100	5,000	7,100	-
530.311 K-9 Supplies	7,008	7,000	5,000	9,000	2,000
530.330 Minor Tools & Equipment	17,680	14,270	12,000	25,425	11,155
530.337 Civic & Educational Prog Suppl	8,857	7,500	6,500	7,500	-
530.338 Operating Supplies	36,475	41,740	27,000	47,422	5,682
TOTAL SUPPLIES EXPENSES	128,294	142,310	110,500	161,147	18,837
OTHER SERVICES & CHARGES					
530.400 Professional Services	26,389	41,730	26,000	41,000	(730)
530.401 Investigation Fees	11,432	22,000	11,000	22,000	-
530.402 San Antonio Magistrate Fees	-	3,000	-	3,000	-
530.412 Wrecker Service	-	6,000	-	6,000	-
530.413 Jail Fees	850	10,000	750	10,000	-
530.415 Telephone	18,375	22,140	18,500	22,755	615
530.416 Air Time - Mobile Data Term	11,430	14,880	11,500	14,880	-
530.425 Conferences & Training	35,498	44,600	32,860	50,200	5,600
530.426 LEOCE Training	-	-	-	-	-
530.450 Equipment Maintenance	28,848	33,400	28,000	36,000	2,600
530.470 Equipment Rental	850	2,700	2,000	6,180	3,480
530.480 Contingencies	5,943	18,000	-	18,000	-
530.483 Other Expense	3,675	4,950	4,000	4,950	-
530.485 Dues & Publications	5,734	5,440	5,500	5,200	(240)
TOTAL OTHER SERVICES & CHARGES	149,024	228,840	140,110	240,165	11,325

**City of Live Oak
General Fund
2019/20 Approved Budget**

	<u>Audited 2017/18 Actual</u>	<u>Current FY 2018/19</u>		<u>Approved Budget FY 2019/20</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
POLICE DEPARTMENT					
CAPITAL OUTLAY					
530.583 Safety Equipment	38,209	23,930	21,000	16,370	(7,560)
530.587 Vehicle Equipment	-	-	5,000	-	-
530.595 Other Capital	39,079	97,500	107,000	47,980	(49,520)
530.655 Police Reserves Fund Raiser	1,171	-	-	-	-
TOTAL CAPITAL OUTLAY	78,459	121,430	133,000	64,350	(57,080)
TOTAL 530-POLICE DEPARTMENT	<u>3,549,978</u>	<u>4,234,830</u>	<u>3,895,304</u>	<u>4,562,662</u>	<u>327,832</u>

Police Department

Positions	FY 2019	FY 2020
Police Chief	1.0	1.0
Assistant Police Chief	1.0	1.0
Police Lieutenant	1.0	1.0
Police Sergeant/Police Sergeant - Detective	8.0	8.0
Police Corporal /Warrant Officer	6.0	6.0
Police Officer	18.0	18.0
Administrative Assistant	2.0	1.0
Police Records Specialist	0.0	1.0
Property and Evidence Room Technician	1.0	1.0
Total Positions	38.00	38.00

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.

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Police Chief	26	\$92,358	\$116,446	\$140,534
Assistant Police Chief	P-5	\$88,967	\$107,644	\$126,321
Police Lieutenant	P-4	\$77,490	\$87,368	\$97,247
Police Sergeant/Police Sergeant - Detective	P-3	\$62,051	\$74,004	\$85,956
Police Corporal /Warrant Officer	P-2	\$56,884	\$65,027	\$73,171
Police Officer	P-1	\$50,833	\$58,111	\$65,388
Administrative Assistant	6	\$34,809	\$43,887	\$52,966
Police Records Specialist	6	\$34,809	\$43,887	\$52,966
Property and Evidence Room Technician	6	\$34,809	\$43,887	\$52,966

**City of Live Oak
General Fund
2019/20 Approved Budget**

	<u>Audited 2017/18 Actual</u>	<u>Current FY 2018/19</u>		<u>Approved Budget FY 2019/20</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
COMMUNICATION SERVICES					
PERSONNEL SERVICES					
535.100 Salaries	328,617	375,000	330,000	397,000	22,000
535.101 Holiday Pay	11,209	18,500	17,800	20,000	1,500
535.199 Overtime	31,556	17,500	34,000	20,000	2,500
535.200 F.I.C.A. Taxes	26,222	32,000	28,000	34,000	2,000
535.210 Group Insurance	69,318	118,300	80,000	118,300	-
535.230 Retirement	66,248	75,000	72,000	80,000	5,000
535.240 Workers Comp Insurance	1,032	1,300	1,070	1,100	(200)
TOTAL PERSONNEL SERVICES	534,202	637,600	562,870	670,400	32,800
SUPPLIES EXPENSES					
535.301 Uniform Purchases	959	1,500	1,000	3,450	1,950
535.310 Office Supplies	3,492	4,000	3,500	4,500	500
535.330 Minor Tools & Equipment	4,763	8,500	4,000	9,600	1,100
TOTAL SUPPLIES EXPENSES	9,214	14,000	8,500	17,550	3,550
OTHER SERVICES & CHARGES					
535.415 Cell Phone Expense	1,023	1,250	1,000	1,872	622
535.416 Air Cards	457	480	480	960	480
535.425 Conferences & Training	5,007	20,300	5,000	21,100	800
535.450 Equipment Maintenance	5,200	11,200	6,500	13,400	2,200
535.470 Equipment Rental	-	2,000	-	3,320	1,320
535.480 Contingencies	-	9,500	5,000	9,500	-
535.485 Dues and Publications	1,176	1,200	1,200	1,200	-
TOTAL OTHER SERVICES & CHARGES	12,863	45,930	19,180	51,352	5,422
CAPITAL OUTLAY					
535.574 Communications Equipment	29,569	10,200	10,000	87,480	77,280
TOTAL CAPITAL OUTLAY	29,569	10,200	10,000	87,480	77,280
TOTAL 535-COMMUNICATION SERVICES	585,848	707,730	600,550	826,782	119,052

Communication Services

Positions	FY 2019	FY 2020
Telecommunications Shift Supervisor	2.0	2.0
Telecommunications Officer	8.0	8.0
Total Positions	10.0	10.0

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.

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Telecommunications Shift Supervisor	10	\$42,310	\$53,345	\$64,380
Telecommunications Officer	6	\$34,809	\$43,887	\$52,966

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FIRE & EMS SERVICES					
PERSONNEL SERVICES					
540.100 Salaries	1,148,931	1,245,000	1,200,000	1,351,500	106,500
540.101 Holiday Pay	51,326	58,000	53,000	60,000	2,000
540.199 Overtime	59,363	60,500	70,000	63,000	2,500
540.200 F.I.C.A. Taxes	92,686	105,000	101,500	114,000	9,000
540.210 Group Insurance	157,568	232,000	175,000	250,000	18,000
540.230 Retirement	226,818	246,000	243,000	270,500	24,500
540.240 Workers Comp Insurance	21,834	27,950	22,995	28,000	50
TOTAL PERSONNEL SERVICES	1,758,526	1,974,450	1,865,495	2,137,000	162,550
SUPPLIES EXPENSES					
540.300 Uniform Cleaning Allowance	11,700	12,600	12,000	13,200	600
540.301 Uniforms Purchases	10,037	15,380	12,000	16,480	1,100
540.310 Office Supplies	7,930	8,760	8,500	15,100	6,340
540.330 Minor Tools & Equipment	32,956	40,500	36,000	47,171	6,671
540.337 Public Education Supplies	3,244	5,000	4,000	5,000	-
540.340 Rescue Supplies	9,645	9,020	8,500	6,800	(2,220)
540.378 Station Maint Supplies	21,704	17,150	17,000	19,650	2,500
TOTAL SUPPLIES EXPENSES	97,216	108,410	98,000	123,401	14,991
OTHER SERVICES & CHARGES					
540.407 Haz Mat Response Team	1,000	1,000	1,000	1,000	-
540.411 Schertz Ambulance Service	213,152	232,140	232,140	237,775	5,635
540.415 Telephone	2,471	2,500	2,500	4,800	2,300
540.416 Air Time - Mobile Data Term	3,115	3,840	3,200	4,560	720
540.425 Conferences & Training	18,852	20,000	19,000	21,000	1,000
540.450 Equipment Maintenance	27,909	24,435	24,000	26,700	2,265
540.480 Contingencies	660	15,000	-	20,000	5,000
540.485 Dues & Publications	6,995	7,000	7,000	5,825	(1,175)
TOTAL OTHER SERVICES & CHARGES	274,154	305,915	288,840	321,660	15,745
CAPITAL OUTLAY					
540.530 Buildings & Structures	-	62,000	83,195	42,000	(20,000)
540.580 Operating Equipment	85,257	84,665	88,880	23,250	(61,415)
540.586 Vehicles	420,817	-	-	49,000	49,000
TOTAL CAPITAL OUTLAY	506,074	146,665	172,075	114,250	(32,415)
TOTAL 540-FIRE & EMS SERVICES	<u>2,635,970</u>	<u>2,535,440</u>	<u>2,424,410</u>	<u>2,696,311</u>	<u>160,871</u>

Fire & EMS Services

Positions	FY 2019	FY 2020
Fire Chief	1.0	1.0
Assistant Fire Chief	1.0	1.0
Fire Captain	3.0	3.0
Fire Lieutenant	3.0	3.0
Paramedic	3.0	0.0
Firefighter/Officer in Charge	0.0	3.0
Firefighter/EMT	9.0	10.0
Fire Inspector	1.0	1.0
Total Positions	21.0	22.0

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.

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Fire Chief	26	\$92,358	\$116,446	\$140,534
Assistant Fire Chief	F-5	\$81,044	\$96,655	\$112,266
Fire Captain	F-4	\$66,636	\$75,130	\$83,625
Fire Lieutenant	F-3	\$62,873	\$69,926	\$76,978
Firefighter/Officer in Charge	F-2	\$48,039	\$55,688	\$63,338
Firefighter/EMT	F-1	\$42,076	\$46,168	\$50,260
Fire Inspector	10	\$42,310	\$53,345	\$64,380

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PUBLIC WORKS GENERAL					
PERSONNEL SERVICES					
560.100 Salaries	200,539	222,500	219,000	233,000	10,500
560.199 Overtime	1,424	2,500	3,000	2,500	-
560.200 F.I.C.A. Taxes	14,817	17,600	17,000	18,000	400
560.210 Group Insurance	22,877	39,000	36,000	45,000	6,000
560.230 Retirement	36,075	41,200	41,000	43,500	2,300
560.240 Workers Comp Insurance	3,890	4,800	3,949	4,500	(300)
TOTAL PERSONNEL SERVICES	279,622	327,600	319,949	346,500	18,900
SUPPLIES EXPENSES					
560.300 Uniforms	1,988	3,600	2,000	2,415	(1,185)
560.310 Office Supplies	2,625	1,600	1,600	1,600	-
560.330 Minor Tools & Equip	6,939	7,000	5,000	7,000	-
560.333 Petroleum Products	109,038	157,000	112,000	157,000	-
560.336 Janitorial Supplies	7,457	7,500	6,500	7,500	-
560.350 Safety Supplies	35	600	100	600	-
560.357 Construction & Maintenance	120,714	103,000	103,000	128,000	25,000
TOTAL SUPPLIES EXPENSES	248,796	280,300	230,200	304,115	23,815
OTHER SERVICES & CHARGES					
560.400 Professional Fees	4,460	1,000	7,500	30,000	29,000
560.402 Certifications & Testing	-	400	200	400	-
560.415 Telephone	3,148	5,400	3,500	5,400	-
560.417 Janitorial Services	60,179	65,000	58,000	67,000	2,000
560.425 Conferences & Training	908	1,000	500	1,000	-
560.440 Utilities	100,251	115,000	100,000	115,000	-
560.445 Contract Maintenance	11,656	17,300	12,000	67,300	50,000
560.458 Vehicle Maint Services	96,848	85,000	60,000	85,000	-
560.460 Vehicle Rehabilitation	-	2,000	2,000	2,000	-
560.461 Emergency Contingencies	10,389	80,000	10,389	95,000	15,000
560.480 Contingencies	742	1,000	-	1,000	-
560.485 Dues & Publications	760	1,300	1,000	1,300	-
TOTAL OTHER SERVICES & CHARGES	289,341	374,400	255,089	470,400	96,000
CAPITAL OUTLAY					
560.530 Buildings & Structures	42,612	85,000	85,000	15,000	(70,000)
560.570 Equipment	33,423	7,000	7,000	30,000	23,000
560.579 Computer Equipment/Software	-	-	-	-	-
TOTAL CAPITAL OUTLAY	76,035	92,000	92,000	45,000	(47,000)
TOTAL 560-PUBLIC WORKS GENERAL	<u>893,794</u>	<u>1,074,300</u>	<u>897,238</u>	<u>1,166,015</u>	<u>91,715</u>

Public Works - General

Positions	FY 2019	FY 2020
Director of Public Works	0.5	0.5
Administrative Assistant	0.5	0.5
Fleet Services Supervisor	1.0	1.0
Mechanic	1.0	1.0
Building Maintenance Technician	1.0	1.0
Total Positions	4.0	4.0

The Public Works budget provides for facility and grounds maintenance to nearly all city owned and operated facilities. This included operating expenses such as 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.

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Director of Public Works	26	\$92,358	\$116,446	\$140,534
Fleet Services Supervisor	10	\$42,310	\$53,345	\$64,380
Administrative Assistant	6	\$34,809	\$43,887	\$52,966
Mechanic	5	\$33,151	\$41,797	\$50,444
Building Maintenance Technician	5	\$33,151	\$41,797	\$50,444

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STREET MAINTENANCE					
PERSONNEL SERVICES					
562.100 Salaries	136,541	140,500	125,000	141,500	1,000
562.199 Overtime	82	3,000	3,500	3,000	-
562.200 F.I.C.A. Taxes	8,992	11,200	10,800	11,700	500
562.210 Group Insurance	28,558	37,000	33,000	42,000	5,000
562.230 Retirement	24,376	26,200	24,000	27,000	800
562.240 Workers Comp Insurance	6,967	8,775	7,219	8,000	(775)
TOTAL PERSONNEL SERVICES	205,516	226,675	203,519	233,200	6,525
SUPPLIES EXPENSES					
562.300 Uniform Rental	125	1,300	500	2,415	1,115
562.330 Minor Tools & Equipment	3,278	3,000	3,200	3,000	-
562.350 Safety Supplies	509	500	500	500	-
562.357 Construction & Maint	37,327	30,000	15,000	30,000	-
562.380 Street Maint Materials	40,400	42,000	55,000	75,000	33,000
TOTAL SUPPLIES EXPENSES	81,639	76,800	74,200	110,915	34,115
OTHER SERVICES & CHARGES					
562.400 Professional Fees	10,855	10,000	12,000	10,000	-
562.425 Conferences & Training	465	1,500	500	1,400	(100)
562.440 Utilities	100,011	90,000	90,000	110,000	20,000
562.445 Contract Maintenance	21,160	70,000	15,000	30,000	(40,000)
562.470 Equipment Rentals	616	1,000	500	18,000	17,000
562.461 Emergency Contingencies	4,711	80,000	5,000	80,000	-
562.480 Contingencies	-	500	-	500	-
TOTAL OTHER SERVICES & CHARGES	137,818	253,000	123,000	249,900	(3,100)
CAPITAL OUTLAY					
562.570 Equipment	-	35,000	35,000	5,000	(30,000)
TOTAL CAPITAL OUTLAY	-	35,000	35,000	5,000	(30,000)
TOTAL 562-STREET MAINTENANCE	<u>424,973</u>	<u>591,475</u>	<u>435,719</u>	<u>599,015</u>	<u>7,540</u>

Public Works - Street Maintenance

Positions	FY 2019	FY 2020
Crew Leader	0.0	1.0
Heavy Equipment Operator	3.0	2.0
Total Positions	3.0	3.0

The Public Works Street Maintenance budget provides for maintaining the city's network of streets and right-of-way. This work includes: mowing and herbicide applications, crack sealing, pothole patching and minor isolated repairs. This budget maintains traffic control devices, stop signs, speed limits sign, traffic signals, pavement markings, and provides for street lighting, right-of-way maintenance which includes trash pickup, mowing and herbicide applications, and trash pick up.

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Crew Leader	8	\$38,377	\$48,386	\$58,395
Heavy Equipment Operator	6	\$34,809	\$43,887	\$52,966

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ANIMAL CONTROL					
PERSONNEL SERVICES					
564.100 Salaries	111,745	120,900	115,000	127,000	6,100
564.199 Overtime	24,152	24,000	27,000	26,000	2,000
564.200 F.I.C.A. Taxes	9,482	11,500	11,000	12,000	500
564.210 Group Insurance	25,728	36,500	26,200	36,500	-
564.230 Retirement	24,256	27,300	27,000	28,000	700
564.240 Workers Comp Insurance	3,851	4,850	3,990	4,250	(600)
TOTAL PERSONNEL SERVICES	199,214	225,050	210,190	233,750	8,700
SUPPLIES EXPENSES					
564.301 Uniform Purchase	1,220	1,320	1,200	2,325	1,005
564.310 Office Supplies	1,009	1,000	1,000	1,000	-
564.330 Animal Control Supplies	15,679	18,075	15,000	19,100	1,025
564.350 Safety Supplies	405	500	400	500	-
TOTAL SUPPLIES EXPENSES	18,313	20,895	17,600	22,925	2,030
OTHER SERVICES & CHARGES					
564.400 Professional Fees	17,351	21,000	15,000	22,000	1,000
564.402 Certifications & Testing	-	450	-	450	-
564.405 Minor Tools & Equipment	6,679	1,600	1,000	6,600	5,000
564.415 Cell Phone Expense	1,688	1,875	1,800	2,412	537
564.425 Conferences & Training	1,552	3,000	2,400	3,000	-
564.445 Contract Maintenance	885	4,960	2,000	6,100	1,140
564.450 Equipment Maintenance	785	1,500	500	1,500	-
564.480 Contingencies	-	1,000	-	1,000	-
564.485 Dues & Publications	295	330	300	330	-
TOTAL OTHER SERVICES & CHARGES	29,235	35,715	23,000	43,392	7,677
TOTAL 564-ANIMAL CONTROL	<u>246,762</u>	<u>281,660</u>	<u>250,790</u>	<u>300,067</u>	<u>18,407</u>

Animal Control

Positions	FY 2019	FY 2020
Animal Control Supervisor	1.0	1.0
Animal Control Officers	2.0	2.0
Total Positions	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.

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Animal Control Supervisor	10	\$42,310	\$53,345	\$64,380
Animal Control Officers	4	\$31,573	\$39,807	\$48,041

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PARKS MAINTENANCE					
PERSONNEL SERVICES					
565.100 Salaries	238,722	249,000	249,000	243,800	(5,200)
565.199 Overtime	4,738	8,000	4,000	8,000	-
565.200 F.I.C.A. Taxes	17,713	20,000	19,500	19,500	(500)
565.210 Group Insurance	36,677	47,000	39,000	57,000	10,000
565.230 Retirement	43,331	46,750	43,000	46,750	-
565.240 Workers Comp Insurance	8,456	11,000	9,049	10,000	(1,000)
TOTAL PERSONNEL SERVICES	349,637	381,750	363,549	385,050	3,300
SUPPLIES EXPENSES					
565.300 Uniform Rental	2,342	5,400	2,400	5,400	-
565.330 Minor Tools & Equipment	7,945	8,000	6,000	8,000	-
565.331 Park Maintenance Supplies	12,393	20,000	10,000	20,000	-
565.350 Safety Supplies	546	1,000	500	1,000	-
565.357 Construction & Maint Supplies	34,187	40,000	24,000	40,000	-
TOTAL SUPPLIES EXPENSES	57,413	74,400	42,900	74,400	-
OTHER SERVICES & CHARGES					
565.400 Professional Fees	9,952	68,000	40,000	10,000	(58,000)
565.425 Conferences & Training	2,696	5,700	2,500	5,700	-
565.440 Utilities	23,048	24,000	21,000	24,000	-
565.441 Turf Maintenance	11,346	36,000	12,000	36,000	-
565.445 Contract Maintenance	28,594	56,000	26,000	56,000	-
TOTAL OTHER SERVICES & CHARGES	75,636	189,700	101,500	131,700	(58,000)
CAPITAL OUTLAY					
565.530 Buildings & Structures	15,185	20,000	-	20,000	-
565.580 Playground Equipment (Rehab)	14,321	-	-	-	-
565.590 Parking Lots & Drives	-	-	-	-	-
TOTAL CAPITAL OUTLAY	29,506	20,000	-	20,000	-
TOTAL 565-PARKS MAINTENANCE	<u>512,192</u>	<u>665,850</u>	<u>507,949</u>	<u>611,150</u>	<u>(54,700)</u>

Public Works - Park Maintenance

Positions	FY 2019	FY 2020
Parks Supervisor	1.0	1.0
Heavy Equipment Operator	1.0	3.0
Equipment Operator II	2.0	0.0
Equipment Operator I	1.0	0.0
Parks Maintenance Worker	1.0	2.0
Total Positions	6.0	6.0

The Park Maintenance Budget provides for the grounds and facility maintenance of all city property within the City Park; personnel to assist with all recreation events; maintenance of the Disc Golf Course, baseball and football fields, open space, trails and the swimming pool. The city manages over 100 acres of park land and a 25 acre lake.

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Parks Supervisor	10	\$42,310	\$53,345	\$64,380
Heavy Equipment Operator	6	\$34,809	\$43,887	\$52,966
Parks Maintenance Worker	3	\$30,069	\$37,911	\$45,754

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RECREATION					
PERSONNEL SERVICES					
566.100 Salaries	57,674	58,500	58,500	62,500	4,000
566.110 Salaries - Rental Lifeguards	38,181	33,250	33,250	35,000	1,750
566.199 Overtime	3,121	28,000	5,000	23,000	(5,000)
566.200 F.I.C.A. Taxes	7,046	10,000	8,000	10,000	-
566.210 Group Insurance	8,736	11,800	9,700	12,500	700
566.230 Retirement	10,722	15,750	12,000	17,000	1,250
566.240 Workers Comp Insurance	2,382	3,000	2,468	2,700	(300)
TOTAL PERSONNEL SERVICES	127,862	160,300	128,918	162,700	2,400
SUPPLIES EXPENSES					
566.300 Uniform Rentals	835	2,700	1,000	2,700	-
566.315 Parks and Rec Commission Supplies	507	550	550	550	-
566.310 Office Supplies	147	1,000	500	1,000	-
566.330 Minor Tools & Equipment	728	6,100	750	1,300	(4,800)
566.332 Pool Maint Sup & Chemical	7,494	16,000	12,000	16,000	-
566.339 Safety Supplies	510	850	500	850	-
566.357 Construction & Maint Supplies	3,461	8,000	1,200	8,000	-
TOTAL SUPPLIES EXPENSES	13,682	35,200	16,500	30,400	(4,800)
OTHER SERVICES & CHARGES					
566.425 Conferences & Training	1,660	3,550	2,500	3,950	400
566.430 Advertising	2,990	6,700	3,000	3,700	(3,000)
566.440 Utilities	12,834	12,000	12,000	12,000	-
566.451 Recycling Projects	8,068	12,000	6,000	12,000	-
566.480 Contingencies	4	1,000	-	1,000	-
566.485 Dues & Publications	1,102	1,065	1,000	1,125	60
566.650 Recreational Event Exp	47,956	55,550	47,000	55,550	-
TOTAL OTHER SERVICES & CHARGES	74,614	91,865	71,500	89,325	(2,540)
CAPITAL OUTLAY					
566.530 Building	23,089	25,000	10,000	-	(25,000)
566.586 Vehicle	-	-	-	-	-
TOTAL CAPITAL OUTLAY	23,089	25,000	10,000	-	(25,000)
TOTAL 566-LEISURE SERVICES	<u>239,247</u>	<u>312,365</u>	<u>226,918</u>	<u>282,425</u>	<u>(29,940)</u>

Recreation

Positions	FY 2019	FY 2020
Recreation and Special Events Manager	1.0	1.0
Seasonal Full-time Staff	-	-
Seasonal Part-time Staff	-	-
Total Positions	1.0	1.0

The recreation budget 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.

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Recreation and Special Events Manager	10	\$42,310	\$53,345	\$64,380

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PLANNING & ZONING					
PERSONNEL SERVICES					
680.100 Salaries	80,159	84,000	72,100	83,000	(1,000)
680.199 Overtime	-	300	-	300	-
680.200 F.I.C.A. Taxes	6,125	6,700	5,600	6,500	(200)
680.210 Group Insurance	5,065	6,750	6,750	11,500	4,750
680.230 Retirement	14,322	15,500	13,000	15,500	-
680.240 Workers Comp Insurance	198	250	206	250	-
TOTAL PERSONNEL SERVICES	<u>105,869</u>	<u>113,500</u>	<u>97,656</u>	<u>117,050</u>	<u>3,550</u>
SUPPLIES EXPENSES					
680.301 Uniform Purchases	-	1,000	500	1,000	-
680.310 Office Supplies	529	700	500	700	-
680.330 Minor Tools & Equipment	-	800	250	800	-
680.393 Maps	1,490	1,500	1,000	1,500	-
TOTAL SUPPLIES EXPENSES	<u>2,019</u>	<u>4,000</u>	<u>2,250</u>	<u>4,000</u>	<u>-</u>
OTHER SERVICES & CHARGES					
680.400 Professional Fees	19,069	79,500	79,500	47,500	(32,000)
680.425 Conferences & Training	1,180	16,000	3,500	16,000	-
680.480 Contingencies	217	500	-	500	-
680.485 Dues & Publications	-	3,000	1,000	3,000	-
TOTAL OTHER SERVICES & CHARGES	<u>20,466</u>	<u>99,000</u>	<u>84,000</u>	<u>67,000</u>	<u>(32,000)</u>
TOTAL 680-PLANNING & ZONING DEP	<u>128,354</u>	<u>216,500</u>	<u>183,906</u>	<u>188,050</u>	<u>(28,450)</u>

Planning & Zoning

Positions	FY 2019	FY 2020
Assistant City Manager	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.

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Assistant City Manager	30	\$112,262	\$141,541	\$170,820

**City of Live Oak
General Fund
2019/20 Approved Budget**

	<u>Audited 2017/18 Actual</u>	<u>Current FY 2018/19</u>		<u>Approved Budget FY 2019/20</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
DEVELOPMENT SERVICES					
PERSONNEL SERVICES					
682.100 Salaries	167,933	186,250	182,000	196,500	10,250
682.199 Overtime	859	1,500	800	1,500	-
682.200 F.I.C.A. Taxes	12,426	14,500	14,000	15,500	1,000
682.210 Group Insurance	29,886	42,400	37,000	42,400	-
682.230 Retirement	30,434	34,000	33,500	36,500	2,500
682.240 Workers Comp Insurance	794	1,000	823	900	(100)
TOTAL PERSONNEL SERVICES	<u>242,332</u>	<u>279,650</u>	<u>268,123</u>	<u>293,300</u>	<u>13,650</u>
SUPPLIES EXPENSES					
682.300 Uniform Cleaning Allowance	1,700	1,800	1,800	1,800	-
682.301 Uniform Purchases	2,544	1,800	1,500	2,220	420
682.310 Office Supplies	5,457	5,780	4,000	4,210	(1,570)
682.330 Minor Tools and Equipment	643	700	500	700	-
682.393 Maps	608	750	750	750	-
TOTAL SUPPLIES EXPENSES	<u>10,952</u>	<u>10,830</u>	<u>8,550</u>	<u>9,680</u>	<u>(1,150)</u>
OTHER SERVICES & CHARGES					
682.400 Professional Fees	44,886	79,050	60,000	79,050	-
682.425 Conferences & Training	3,506	10,155	6,000	10,155	-
682.445 Contract Maintenance	2,861	4,655	3,000	3,000	(1,655)
682.480 Contingencies	-	1,500	-	1,500	-
682.485 Dues & Publications	3,474	3,160	3,100	3,000	(160)
TOTAL OTHER SERVICES & CHARGES	<u>54,727</u>	<u>98,520</u>	<u>72,100</u>	<u>96,705</u>	<u>(1,815)</u>
CAPITAL OUTLAY					
682.530 Building	1,995	-	-	-	-
682.578 Office Furniture	3,351	-	-	-	-
682.579 Computer Equipment	-	8,502	8,500	-	(8,502)
682.586 Vehicles	1,951	-	-	-	-
682.591 Software	-	-	-	-	-
TOTAL CAPITAL OUTLAY	<u>7,297</u>	<u>8,502</u>	<u>8,500</u>	<u>-</u>	<u>(8,502)</u>
TOTAL 682-DEVELOPMENT SERVICES	<u><u>315,308</u></u>	<u><u>397,502</u></u>	<u><u>357,273</u></u>	<u><u>399,685</u></u>	<u><u>2,183</u></u>

Development Services

Positions	FY 2019	FY 2020
Building Official	1.0	1.0
Code Enforcement	2.0	2.0
Permit Technician	1.0	1.0
Total Positions	4.0	4.0

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.

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Building Official	18	\$62,512	\$78,815	\$95,119
Code Enforcement	6	\$34,809	\$43,887	\$52,966
Permit Technician	6	\$34,809	\$43,887	\$52,966

**City of Live Oak
General Fund
2019/20 Approved Budget**

	<u>Audited 2017/18 Actual</u>	<u>Current FY 2018/19</u>		<u>Approved Budget FY 2019/20</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
INFORMATION TECHNOLOGY					
SUPPLIES EXPENSES					
685.315 Data Processing Supplies	3,798	5,075	3,000	5,075	-
685.330 Minor Tools & Equipment	282	1,000	300	1,000	-
TOTAL SUPPLIES EXPENSES	4,080	6,075	3,300	6,075	-
OTHER SERVICES & CHARGES					
685.400 Professional Fees	106,086	125,160	120,000	115,000	(10,160)
685.415 Internet Access Fees	6,890	10,950	7,500	10,950	-
685.425 Conferences & Training	-	1,200	-	1,200	-
685.445 Maintenance Contracts	157,563	160,000	150,000	170,183	10,183
685.452 Computer Maint & Fees	-	4,000	4,000	4,000	-
685.480 Contingencies	-	10,000	-	10,000	-
685.485 Dues & Publications	-	350	-	350	-
TOTAL OTHER SERVICES & CHARGES	270,539	311,660	281,500	311,683	23
CAPITAL OUTLAY					
685.579 Computer Equipment	21,681	20,000	20,000	32,000	12,000
685.591 Software	9,366	10,500	9,000	37,855	27,355
TOTAL CAPITAL OUTLAY	31,047	30,500	29,000	69,855	39,355
TOTAL 685-INFORMATION TECH	<u>305,666</u>	<u>348,235</u>	<u>313,800</u>	<u>387,613</u>	<u>39,378</u>

**City of Live Oak
General Fund
2019/20 Approved Budget**

	<u>Audited 2017/18 Actual</u>	<u>Current FY 2018/19</u>		<u>Approved Budget FY 2019/20</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	419,533	462,265	462,265	1,720,246	1,257,981
700.040	Transfer to Debt Service	81,560	-	-	-	-
700.046	Transfer to Capital Projects Fund	335,000	335,000	420,000	365,000	30,000
700.017	Transfer to Emergency Radio Sys	58,525	-	-	-	-
700.019	Transfer to Regional ERT Fund	6,500	6,500	6,500	6,500	-
700.xxx	Transfer to Utility Operations	-	-	-	28,400	28,400
700.xxx	Transfer to Utility R&R	-	-	-	471,600	471,600
	TOTAL TRANSFERS OUT	<u>901,118</u>	<u>803,765</u>	<u>888,765</u>	<u>2,591,746</u>	<u>1,787,981</u>

**City of Live Oak
General Fund
Capital Requests
2019/2020 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Police Department			
10-530.583	Safety Equipment		
	Body armor - replacement patrol	\$ 4,500	
	Gas mask filters	420	
	SWAT body armor	10,500	
	Self-aid/Buddy-aid medical kits	300	
	Medical kit carriers	150	
	Stop stick piranha	500	
10-530.595	Other Capital		
	Furniture and chairs for Araiza Room	4,500	
	Upgrade/Replacement A/V equipment in training room	10,000	
	Spillman InSight	6,500	
	WatchGuard Redactive software	8,000	
	Cellbrite replacement	7,000	
	Spillman Data Conversion to new system	23,960	
	Selma to pay for half the migration cost	<u>(11,980)</u>	\$ 64,350
Communications Department			
10-535.574	Communication Equipment		
	Dispatch Consoles (4 at \$21,870 each)		87,480
Fire Department			
10-540.530	Buildings		
	Various repair/remodel to the Fire Department building	42,000	
10-540.580	Operating Equipment		
	Masimo Rad-57 Handheld Pulse CO-Oximeter	5,800	
	(2) ToughPad Rugged Laptops with equipment	9,450	
	Boat moter and various boat/trailer equipment	8,000	
10-540.586	Vehicles (Replace FD Admin Pickup vehicle)		
	Replace FD Admin Pickup vehicle	<u>49,000</u>	114,250

**City of Live Oak
General Fund
Capital Requests
2019/2020 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Public Works			
10-560.530	Building & Structures Cargo Lift to upstairs City Hall	15,000	
10-560.570	Equipment Replace Justice Center exterior gate controllers	<u>30,000</u>	45,000
Street Maintenance			
10-562.570	Equipment Sidewalk Grinder		5,000
Parks Maintenance			
10-565-530	Buildings & Structure Landscape/renovations around new Main City Park restroom		20,000
Information Technology			
10-685.579	Computer Equipment (20) Dell Optiplex 3060 SFF - PC Replacement Plan (3) Dell Latitude 15 3000 Series laptops (2) Spare Cisco GB Managed Switch Various Hardware requests	17,740 3,075 4,850 6,335	
10-685.591	Software Office 365 Business (80 @ \$9.50 x 12 months) Adobe Acrobat (32) Windows Server 2016 Standard open licenses (1) Windows Server Exch 2016 Standard/150 User CAL (6) Virtual Server upgrade to Servers 2016 Std/Exch 2016 Miscellaneous software	9,120 1,170 3,435 12,265 9,375 <u>2,490</u>	<u>69,855</u>
Total General Fund Capital Requests (Funded)			<u>\$ 405,935</u>

**City of Live Oak
General Fund
Reserve Funded Items
2019/2020 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Capital Requests		\$ 405,935	
Less amount funded through recurring revenue		<u>(405,935)</u>	\$ -
Transfer to Asset Replacement (Capital)		470,246	
Amount Funded through Recurring Revenues		(487,657)	
Additional transfer to fund future Fire Equipment (Ladder & Pumper Trucks)		<u>1,250,000</u>	1,232,589
Transfer to Utility Operations for Fixed Base System (Loan)			
Utility Operations		28,400	
Utility Renewals and Replacement		<u>471,600</u>	500,000
City Council			
10-401.480	Contingencies		200,000
City Manager			
10-402.480	Contingency		10,000
Police Department			
10-530.480	Contingencies (Coban video equipment failure)		18,000
Dispatch (Communications)			
10-535.480	Contingencies (Radio equipment failure and/or programming)		9,500
Fire Department			
10-540.480	Contingencies		20,000
Public Works			
10-560-461	Emergency Contingencies		
	Unforeseen Maintenance Issues	15,000	
	Fuel costs over \$3.50 per gallon	31,840	
	Major HVAC Repairs/Replacements	20,360	
	Major mechanical Repairs	18,800	
	Fleet accident repairs and reconditioning	<u>9,000</u>	95,000

**City of Live Oak
General Fund
Reserve Funded Items
2019/2020 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Street Maintenance			
10-562.461	Emergency Contingencies for major street repairs		80,000
Planning & Zoning			
10-680.400	Professional Fees - City Comprehensive Plan (Carryover)		25,000
Development Services			
10-682.400	Professional Fees		
	Bureau Veritas Building Inspections Contingency		20,000
Information Technology			
10-685.480	Contingencies		<u>10,000</u>
	Total Reserve Funded Items		<u>\$ 2,220,089</u>



**ABATEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2019/2020**

Beginning Fund Balance October 1, 2019:		\$ 20,360			
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>
Abatement Services Expenses	-	-	16,000	-	16,000
Total Expenditures	-	-	16,000	-	16,000
Net Revenues/Expenditures					(9,000)
Ending Fund Balance September 30, 2020:					<u>\$ 11,360</u>

**ABATEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2018/2019
(AS AMENDED)**

Beginning Fund Balance October 1, 2018:		\$ 3,660			
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>
Abatement Services Expenses	-	-	11,000	-	11,000
Total Expenditures	-	-	11,000	-	11,000
Net Revenues/Expenditures					(4,000)
Ending Fund Balance September 30, 2019:					<u>\$ (340)</u>

**City of Live Oak
Abatement Fund
2019/2020 Approved Budget**

	<u>Audited 2017/18 Actual</u>	<u>Current FY 2018/19</u>		<u>Approved Budget FY 2019/20</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	-	7,000	21,000	7,000	-
TOTAL GRANTS & INTER-GOVT.	-	7,000	21,000	7,000	-
TOTAL REVENUES	<u>-</u>	<u>7,000</u>	<u>21,000</u>	<u>7,000</u>	<u>-</u>
EXPENDITURES					
OTHER SERVICES & CHARGES					
400.400 Professional Fees	212	1,000	300	1,000	-
560.445 Contractual Maintenance	2,875	10,000	4,000	15,000	5,000
TOTAL OTHER SERVICES & CHARGES	3,087	11,000	4,300	16,000	5,000
TOTAL EXPENDITURES	<u>3,087</u>	<u>11,000</u>	<u>4,300</u>	<u>16,000</u>	<u>5,000</u>

**ASSET REPLACEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2019/2020**

Beginning Fund Balance October 1, 2020:		\$ 2,963,186			
Estimated Revenues:		1,881,971			
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	-	-	-	408,013	408,013
Total Expenditures	-	-	-	408,013	408,013
Net Revenues/Expenditures					<u>1,473,958</u>
Ending Fund Balance September 30, 2020:					<u>\$ 4,437,144</u>

**ASSET REPLACEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2018/2019
(AS AMENDED)**

Beginning Fund Balance October 1, 2018:		\$ 2,553,151			
Estimated Revenues:		631,628			
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	-	-	-	375,000	375,000
Total Expenditures	-	-	-	375,000	375,000
Net Revenues/Expenditures					<u>256,628</u>
Ending Fund Balance September 30, 2019:					<u>\$ 2,809,779</u>

**City of Live Oak
Asset Replacement Fund
2019/2020 Approved Budget**

	<u>Audited 2017/18 Actual</u>	<u>Current FY 2018/19</u>		<u>Approved Budget FY 2019/20</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	29,579	25,000	53,700	40,000	15,000
364.000 Sale of Fixed Assets	-	-	90,000	-	-
TOTAL INTEREST & MISCELLANEOUS	<u>29,579</u>	<u>25,000</u>	<u>143,700</u>	<u>40,000</u>	<u>15,000</u>
OTHER FINANCING SOURCES					
390.100 Transfers From General Fund	419,533	462,265	462,265	1,720,246	1,257,981
390.101 Transfer From Storm Water	63,251	74,595	74,595	58,540	(16,055)
390.500 Transfers From EDC	<u>85,231</u>	<u>69,768</u>	<u>69,768</u>	<u>63,185</u>	<u>(6,583)</u>
TOTAL OTHER FINANCING SOURCES	<u>568,015</u>	<u>606,628</u>	<u>606,628</u>	<u>1,841,971</u>	<u>1,235,343</u>
TOTAL REVENUES	<u>597,594</u>	<u>631,628</u>	<u>750,328</u>	<u>1,881,971</u>	<u>1,250,343</u>

**City of Live Oak
Asset Replacement Fund
2019/2020 Approved Budget**

	<u>Audited 2017/18 Actual</u>	<u>Current FY 2018/19</u>		<u>Approved Budget FY 2019/20</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
EXPENDITURES					
POLICE DEPARTMENT					
CAPITAL OUTLAY					
530.586 Vehicles	-	81,000	81,000	157,500	76,500
530.597 Vehicle Equipment	<u>17,517</u>	<u>78,000</u>	<u>78,000</u>	<u>89,800</u>	<u>11,800</u>
TOTAL CAPITAL OUTLAY	17,517	159,000	159,000	247,300	88,300
TOTAL 530-POLICE DEPARTMENT	<u>17,517</u>	<u>159,000</u>	<u>159,000</u>	<u>247,300</u>	<u>88,300</u>
PUBLIC WORKS					
CAPITAL OUTLAY					
560.586 Vehicles	-	80,000	63,852	-	(80,000)
560.580 Operating Equipment	<u>-</u>	<u>60,000</u>	<u>44,920</u>	<u>-</u>	<u>(60,000)</u>
TOTAL CAPITAL OUTLAY	-	140,000	108,772	-	(140,000)
TOTAL 560-PUBLIC WORKS	<u>-</u>	<u>140,000</u>	<u>108,772</u>	<u>-</u>	<u>(140,000)</u>
ANIMAL CONTROL					
CAPITAL OUTLAY					
564.586 Vehicles	<u>29,658</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	29,658	-	-	-	-
TOTAL 564-ANIMAL CONTROL	<u>29,658</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
PARKS MAINTENANCE					
CAPITAL OUTLAY					
565.580 Operating Equipment	<u>28,999</u>	<u>36,000</u>	<u>35,342</u>	<u>18,000</u>	<u>(18,000)</u>
TOTAL CAPITAL OUTLAY	28,999	36,000	35,342	18,000	(18,000)
TOTAL 565-PARKS MAINTENANCE	<u>28,999</u>	<u>36,000</u>	<u>35,342</u>	<u>18,000</u>	<u>(18,000)</u>

City of Live Oak
Asset Replacement Fund
2019/2020 Approved Budget

	<u>Audited 2017/18 Actual</u>	<u>Current FY 2018/19</u>		<u>Approved Budget FY 2019/20</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
INFORMATION TECHNOLOGY					
CAPITAL OUTLAY					
685.579 Computer Equipment	79,707	-	-	-	-
TOTAL CAPITAL OUTLAY	79,707	-	-	-	-
TOTAL 685-INFORMATION TECHNOLOGY	<u>79,707</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
STORM WATER					
CAPITAL OUTLAY					
567.586 Vehicles	17,221	40,000	37,179	-	(40,000)
567.580 Operating Equipment	-	-	-	18,000	18,000
TOTAL CAPITAL OUTLAY	17,221	40,000	37,179	18,000	(22,000)
TOTAL 567-STORM WATER	<u>17,221</u>	<u>40,000</u>	<u>37,179</u>	<u>18,000</u>	<u>(22,000)</u>
FIRE DEPARTMENT					
CAPITAL OUTLAY					
540.586 Vehicles	303,731	-	-	124,713	124,713
TOTAL CAPITAL OUTLAY	303,731	-	-	124,713	124,713
TOTAL 540-FIRE DEPARTMENT	<u>303,731</u>	<u>-</u>	<u>-</u>	<u>124,713</u>	<u>124,713</u>
DEVELOPMENT SERVICES					
CAPITAL OUTLAY					
682.586 Vehicles	49,780	-	-	-	-
TOTAL CAPITAL OUTLAY	49,780	-	-	-	-
TOTAL 682-DEVELOPMENT SERVICES	<u>49,780</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>526,613</u>	<u>375,000</u>	<u>340,293</u>	<u>408,013</u>	<u>33,013</u>

**City of Live Oak
 Asset Replacement Fund
 Capital Requests
 2019/2020 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Police Department			
35-530.586	Vehicles		
	(3) Ford Interceptor Utility (Patrol Units)	\$ 118,800	
	(1) Ford Explorer (CID)	38,700	
35-530.597	Vehicle Equipment		
	(3) Patrol Units Equipment and Installation	85,800	
	(1) CID Unit Equipment and Installation	<u>4,000</u>	\$ 247,300
Parks Maintenance			
35-565.580	Operating Equipment		
	(1) Exmark Zero-turn Mowers		18,000
Stormwater Department			
35-567.580	Operating Equipment		
	(1) Zero Turn mower		18,000
Fire Department			
35-540.586	Vehicles		
	F350 Emergency Command Truck	95,616	
	Equipment for Command Vehicle Replacement	<u>29,097</u>	<u>124,713</u>
	Total Asset Replacement Fund Requests		<u>\$ 408,013</u>

**GENERAL FUND DEPRECIATION SCHEDULE
FOR THE FISCAL YEAR ENDING 9/30/2019**

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
2005 Ford F550 Cab/Small Dump Truck	12/7/2004	\$39,093	10	\$39,093	\$39,093	\$0	\$0	Parks
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	\$0	\$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
2010 Ford F450 with Box	4/9/2010	\$99,840	10	\$99,840	\$99,840	\$9,984	\$0	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 Ford F250 Truck	2/4/2011	\$21,671	5	\$21,671	\$21,671	\$0	\$0	Parks
2012 John Deere Tractor	4/18/2012	\$30,720	10	\$24,576	\$21,504	\$3,072	\$6,144	Parks
2012 Crack Sealer	9/30/2012	\$52,461	10	\$41,968	\$36,722	\$5,246	\$10,493	Streets
2012 Jacobsen 9016 Rotary Mower	10/31/2012	\$78,991	7	\$78,991	\$67,704	\$11,287	\$0	Parks
2013 Kawasaki 4010 Mule w/ Top	4/18/2013	\$11,440	10	\$8,008	\$6,864	\$1,144	\$3,432	Streets
2013 Ford Explore	6/24/2013	\$24,398	5	\$24,398	\$24,398	\$0	\$0	Admin
2013 Chevy Tahoe	9/30/2013	\$45,400	5	\$45,400	\$45,400	\$0	\$0	Police
2013 Chevy Tahoe	9/30/2013	\$45,400	5	\$45,400	\$45,400	\$0	\$0	Police
2013 Chevy Tahoe	9/30/2013	\$45,400	5	\$45,400	\$45,400	\$0	\$0	Police
2014 Exmark Lazer Mower	4/3/2014	\$14,002	5	\$14,002	\$14,002	\$0	\$0	Parks
2014 Toyota Tundra 4 Dr Pickup	12/1/2013	\$32,105	5	\$32,105	\$32,105	\$0	\$0	Police
2013 Chevy Tahoe	12/1/2013	\$30,885	5	\$30,885	\$30,885	\$0	\$0	Police
2014 Motorcycle	9/30/2013	\$28,386	5	\$28,386	\$28,386	\$0	\$0	Police
2013 Kawasaki 4010 Mule	1/7/2015	\$14,059	10	\$7,030	\$5,624	\$1,406	\$7,029	Parks
2015 Chevrolet Silverado (Split with Utilities)	5/22/2015	\$14,488	5	\$14,488	\$11,592	\$2,896	\$0	PW/Utilities
2015 Chevy Tahoe w/ Equipment	9/30/2015	\$48,750	5	\$48,750	\$39,000	\$9,750	\$0	Police
2015 Chevy Tahoe w/ Equipment	9/30/2015	\$51,604	5	\$51,604	\$41,284	\$10,320	\$0	Police
2015 Chevy Tahoe w/ Equipment	9/30/2015	\$51,222	5	\$51,222	\$40,976	\$10,246	\$0	Police
2015 Chevy Silverado w/ Equipment	9/30/2015	\$29,345	5	\$29,345	\$23,476	\$5,869	\$0	Police
2015 CID Vehicle	9/30/2015	\$38,617	5	\$38,617	\$30,892	\$7,725	\$0	Police
2015 In-Car Video Equipment (4)	9/30/2015	\$22,880	5	\$22,880	\$18,375	\$4,505	\$0	Police
Defibrillator/Monitor	4/7/2015	\$37,577	5	\$37,577	\$30,060	\$7,517	\$0	Fire
Thermo Imaging Camera	6/11/2015	\$13,037	5	\$13,037	\$10,428	\$2,609	\$0	Fire
2016 Mule ATV	10/31/2015	\$14,145	10	\$5,660	\$4,245	\$1,415	\$8,485	PW
2016 Mule ATV	10/31/2015	\$14,145	10	\$5,660	\$4,245	\$1,415	\$8,485	Parks

**GENERAL FUND DEPRECIATION SCHEDULE
FOR THE FISCAL YEAR ENDING 9/30/2019**

Description	Purchase Date	Cost	Yrs Life	Accum Depreciation	Prior Depreciation	Current Depreciation	Balance	Dept
2016 Silverado 1/2 ton Pickup	12/31/2015	\$35,084	5	\$28,068	\$21,051	\$7,017	\$7,016	Parks
2016 Ford Interceptor w/ equipment	9/30/2016	\$46,043	5	\$36,836	\$27,627	\$9,209	\$9,207	Police
2016 Chevy Tahoe w/ equipment	9/30/2016	\$60,139	5	\$48,112	\$36,084	\$12,028	\$12,027	Police
2016 Chevy Tahoe w/ equipment	9/30/2016	\$60,139	5	\$48,112	\$36,084	\$12,028	\$12,027	Police
2016 Chevy Tahoe w/ equipment	9/30/2016	\$60,139	5	\$48,112	\$36,084	\$12,028	\$12,027	Police
2016 Chevy Tahoe w/ equipment	9/30/2016	\$60,139	5	\$48,112	\$36,084	\$12,028	\$12,027	Police
2016 Chevy Tahoe w/ equipment	9/30/2016	\$60,139	5	\$48,112	\$36,084	\$12,028	\$12,027	Police
2016 Chevy Tahoe w/ equipment	9/30/2016	\$48,330	5	\$38,664	\$28,998	\$9,666	\$9,666	Fire
2016 Chevy Tahoe w/ equipment	9/30/2016	\$37,533	5	\$30,028	\$22,521	\$7,507	\$7,505	Fire
2016 Chevy Colorado w/ equip	9/30/2016	\$33,416	5	\$26,732	\$20,049	\$6,683	\$6,684	Fire
2017 Ford Explorer w/ equipment	9/30/2017	\$53,517	5	\$30,358	\$18,779	\$11,579	\$23,159	Police
2017 Toyota 4-Runner w/ equipment	9/30/2017	\$36,000	5	\$21,600	\$14,400	\$7,200	\$14,400	Police
2nd Code Compliance Vehicle	3/1/2017	\$22,716	5	\$13,629	\$9,086	\$4,543	\$9,087	Dev Svcs
2017 Chevy Colorado	3/1/2017	\$24,387	5	\$14,631	\$9,754	\$4,877	\$9,756	Recreation
SCBA Equipment	6/1/2017	\$220,758	10	\$66,228	\$44,152	\$22,076	\$154,530	Fire
2018 Fire Truck (Pumper)	9/30/2018	\$708,026	20	\$70,802	\$35,401	\$35,401	\$637,224	Fire
Virtual Server Project	9/30/2018	\$78,685	5	\$31,474	\$15,737	\$15,737	\$47,211	IT
2018 Chevy Colorado 4WD	2/28/2018	\$26,752	5	\$10,700	\$5,350	\$5,350	\$16,052	Dev Serv
2018 Chevy Colorado	2/28/2018	\$23,028	5	\$9,212	\$4,606	\$4,606	\$13,816	Dev Serv
2018 Chevy 2500 Pickup	9/30/2018	\$30,000	5	\$12,000	\$6,000	\$6,000	\$18,000	AC
2018 Ventrac with attachments	4/27/2018	\$28,999	7	\$8,286	\$4,143	\$4,143	\$20,713	Parks
Exmark mower	3/22/2019	\$17,671	5	\$3,534	\$0	\$3,534	\$14,137	Parks
Exmark mower	3/22/2019	\$17,671	5	\$3,534	\$0	\$3,534	\$14,137	Parks
2019 John Deere Skid Steer	5/15/2019	\$44,920	7	\$6,417	\$0	\$6,417	\$38,503	PW
2019 3/4 ton trucks	9/30/2019	\$31,926	5	\$6,385	\$0	\$6,385	\$25,541	PW
2019 3/4 ton trucks	9/30/2019	\$31,926	5	\$6,385	\$0	\$6,385	\$25,541	PW
2019 Ford Interceptor	9/30/2019	\$58,919	5	\$11,784	\$0	\$11,784	\$47,135	Police
2019 Ford Interceptor	9/30/2019	\$58,919	5	\$11,784	\$0	\$11,784	\$47,135	Police
2019 Ford Interceptor CID	9/30/2019	\$41,162	5	\$8,232	\$0	\$8,232	\$32,930	Police
Transfer to Asset Replacement Fund		\$3,264,221		\$1,910,934	\$1,534,738	\$376,196	\$1,353,286	
25% Surcharge						\$470,246		

**EDC DEPRECIATION SCHEDULE
FOR THE FISCAL YEAR ENDING 9/30/2019**

Description	Purch Date	Cost	Yrs Life	Accum Depreciation	Prior Depreciation	Current Depreciation	Balance	Dept
2002 Kyarm Ladder Truck	10/18/2002	\$744,370	20	\$630,971	\$593,752	\$37,219	\$113,400	Fire
2003 Sabre Pumper	3/17/2003	\$266,593	20	\$231,932	\$218,602	\$13,330	\$34,661	Fire
2014 Ford Explorer	8/1/2014	\$26,330	5	\$26,330	\$26,330	\$0	\$0	EDC
Transfer to Asset Replacement Fund		\$1,037,293		\$889,232	\$838,684	\$50,548	\$148,061	
25% Surcharge							\$63,185	

**STORM WATER UTILITY FUND DEPRECIATION SCHEDULE
FOR THE FISCAL YEAR ENDING 9/30/2019**

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
2011 Vermeer 400TX Mini Skid Steer	1/21/2011	\$16,596	7	\$16,596	\$16,596	\$0	\$0	Storm Water
Street Sweeper	5/15/2012	\$219,947	10	\$175,960	\$153,965	\$21,995	\$43,987	Storm Water
2014 Exmark Lazer Mower	4/3/2014	\$14,002	5	\$14,002	\$14,002	\$0	\$0	Storm Water
2015 Chevy Pickup	9/30/2014	\$27,389	5	\$27,389	\$27,389	\$0	\$0	Storm Water
2015 Exmark Zero-Turn Mower	3/20/2015	\$13,919	5	\$13,919	\$11,136	\$2,783	\$0	Storm Water
2015 Ventrac Mower and Attachments	1/13/2015	\$31,919	7	\$22,800	\$18,240	\$4,560	\$9,119	Storm Water
2015 Tractor with Mower	8/27/2015	\$52,000	10	\$26,000	\$20,800	\$5,200	\$26,000	Storm Water
2016 Mule ATV	10/31/2015	\$14,145	10	\$5,660	\$4,245	\$1,415	\$8,486	Storm Water
2018 Lazer Z Diesel Mower	5/11/2018	\$17,221	5	\$6,888	\$3,444	\$3,444	\$10,333	Storm Water
2018 Chevy 1/2 ton	9/30/2019	\$37,179	5	\$7,436	\$0	\$7,436	\$29,743	Storm Water
Transfer to Asset Replacement Fund		\$484,934		\$357,266	\$310,434	\$46,832	\$127,668	
25% Surcharge							\$58,540	

**DEBT SERVICE FUND
APPROVED BUDGET
FISCAL YEAR 2019/2020**

Beginning Fund Balance October 1, 2019:		\$ 392,581			
Estimated Revenues:		2,325,129			
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	-	-	2,325,129	-	2,325,129
Total Expenditures	-	-	2,325,129	-	2,325,129
Net Revenues/Expenditures					-
Ending Fund Balance September 30, 2020:					<u>\$ 392,581</u>

**DEBT SERVICE FUND
APPROVED BUDGET
FISCAL YEAR 2018/2019
(AS AMENDED)**

Beginning Fund Balance October 1, 2018:		\$ 380,881			
Estimated Revenues:		2,322,489			
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	-	-	2,322,489	-	2,322,489
Total Expenditures	-	-	2,322,489	-	2,322,489
Net Revenues/Expenditures					-
Ending Fund Balance September 30, 2019:					<u>\$ 380,881</u>

**City of Live Oak
Debt Service Fund
2019/2020 Approved Budget**

	<u>Audited 2017/18 Actual</u>	<u>Current FY 2018/19</u>		<u>Approved Budget FY 2019/20</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	1,406,319	1,411,283	1,411,283	1,407,332	(3,951)
TOTAL TAXES - AD VALORM	1,406,319	1,411,283	1,411,283	1,407,332	(3,951)
INTEREST & MISCELLANEOUS					
360.000 Interest Income	14,860	5,000	15,200	8,000	3,000
TOTAL INTEREST & MISCELLANEOUS	14,860	5,000	15,200	8,000	3,000
OTHER FINANCING SOURCES					
390.100 Transfers from General Fund	81,560	-	-	-	-
390.500 Transfers from EDC	737,445	734,389	734,389	738,729	4,340
390.600 Transfers from Util Op Fd	170,765	171,817	171,817	171,068	(749)
TOTAL OTHER FINANCING SOURCES	989,770	906,206	906,206	909,797	3,591
TOTAL REVENUES	2,410,949	2,322,489	2,332,689	2,325,129	2,640
EXPENDITURES					
DEBT SERVICE					
690.690 Paying Agents Fees	1,500	3,000	1,500	3,000	-
690.928 Principal - 2005 CO's	-	-	-	-	-
690.929 Interest - 2005 CO's	-	-	-	-	-
690.931 P&I - Emergency Radio System	81,556	-	-	-	-
690.932 Principal - 2010 Refunding	320,000	325,000	325,000	340,000	15,000
690.933 Interest - 2010 Refunding	52,088	42,289	42,289	32,329	(9,960)
690.940 Principal - 2014 GO & Refunding	1,325,000	1,370,000	1,370,000	1,395,000	25,000
690.941 Interest - 2014 GO & Refunding	621,950	582,200	582,200	554,800	(27,400)
TOTAL DEBT SERVICE	2,402,094	2,322,489	2,320,989	2,325,129	2,640
TOTAL 690-DEBT SERVICE	2,402,094	2,322,489	2,320,989	2,325,129	2,640
TOTAL EXPENDITURES	2,402,094	2,322,489	2,320,989	2,325,129	2,640

**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>
2019-20	\$ 293,565	\$ 293,564	\$ 1,735,000	\$ 2,322,129
2020-21	260,455	260,455	1,795,000	2,315,910
2021-22	226,193	226,192	1,870,000	2,322,385
2022-23	190,500	190,500	1,565,000	1,946,000
2023-24	159,200	159,200	1,625,000	1,943,400
2024-25	126,700	126,700	850,000	1,103,400
2025-26	109,700	109,700	520,000	739,400
2026-27	99,300	99,300	540,000	738,600
2027-28	88,500	88,500	560,000	737,000
2028-29	77,300	77,300	585,000	739,600
2029-30	65,600	65,600	605,000	736,200
2030-31	53,500	53,500	630,000	737,000
2031-32	40,900	40,900	655,000	736,800
2032-33	27,800	27,800	680,000	735,600
2033-34	<u>14,200</u>	<u>14,200</u>	<u>710,000</u>	<u>738,400</u>
	<u>\$ 1,833,413</u>	<u>\$ 1,833,411</u>	<u>\$ 14,925,000</u>	<u>\$ 18,591,824</u>

**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>
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>\$ 32,713</u>	<u>\$ 32,711</u>	<u>\$ 1,055,000</u>	<u>\$ 1,120,424</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
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>
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>\$ 1,800,700</u>	<u>\$ 1,800,700</u>	<u>\$ 13,870,000</u>	<u>\$ 17,471,400</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
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	\$ 14,432,038	\$ 853,562	\$ 2,185,800	\$ 17,471,400

**FORFEITURE FUND
APPROVED BUDGET
FISCAL YEAR 2019/2020**

Beginning Fund Balance October 1, 2019:		\$ 94,158			
Estimated Revenues:		52,260			
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	-	10,000	-	70,000	80,000
Total Expenditures	-	10,000	-	70,000	80,000
Net Revenues/Expenditures					<u>(27,740)</u>
Ending Fund Balance September 30, 2020:					<u>\$ 66,418</u>

**FORFEITURE FUND
APPROVED BUDGET
FISCAL YEAR 2018/2019
(AS AMENDED)**

Beginning Fund Balance October 1, 2018:		\$ 75,158			
Estimated Revenues:		212,260			
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	-	10,000	-	205,254	215,254
Total Expenditures	-	10,000	-	205,254	215,254
Net Revenues/Expenditures					<u>(2,994)</u>
Ending Fund Balance September 30, 2019:					<u>\$ 72,164</u>

**City of Live Oak
Forfeiture Fund
2019/2020 Approved Budget**

	<u>Audited 2017/18 Actual</u>	<u>Current FY 2018/19</u>		<u>Approved Budget FY 2019/20</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
FINES & FORFEITURES					
352.000 Forfeitures - Federal	23,342	210,000	60,000	50,000	(160,000)
352.100 Forfeitures - State	1,403	2,000	5,000	2,000	-
TOTAL FINES & FORFEITURES	24,745	212,000	65,000	52,000	(160,000)
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue - Federal	930	250	1,000	250	-
360.100 Interest Revenue - State	4	10	5,000	10	-
370.900 Miscellaneous Revenue	-	-	-	-	-
TOTAL INTEREST & MISCELLANEOUS	934	260	6,000	260	-
TOTAL REVENUES	<u>25,679</u>	<u>212,260</u>	<u>71,000</u>	<u>52,260</u>	<u>(160,000)</u>

**City of Live Oak
Forfeiture Fund
2019/2020 Approved Budget**

	<u>Audited 2017/18 Actual</u>	<u>Current FY 2018/19</u>		<u>Approved Budget FY 2019/20</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
EXPENDITURES					
FEDERAL FORFEITURES					
SUPPLIES EXPENSES					
531.330 Minor Tools & Equipment	-	10,000	2,000	10,000	-
TOTAL SUPPLIES	-	10,000	2,000	10,000	-
CAPITAL OUTLAY					
531.582 Machinery & Equipment	15,315	205,254	50,000	40,000	(165,254)
531.583 Safety Equipment	1,554	-	-	10,000	10,000
531.595 Other Capital	12,022	-	-	20,000	20,000
TOTAL CAPITAL OUTLAY	28,891	205,254	50,000	70,000	(135,254)
TOTAL 531-FEDERAL FORFEITURES	<u>28,891</u>	<u>215,254</u>	<u>52,000</u>	<u>80,000</u>	<u>(135,254)</u>
STATE FORFEITURES					
CAPITAL OUTLAY					
532.595 Other Capital	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL 532-STATE FORFEITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>28,891</u>	<u>215,254</u>	<u>52,000</u>	<u>80,000</u>	<u>(135,254)</u>

**City of Live Oak
Forfeiture Fund
Capital Requests
2019/2020 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Police Department			
11-531.582	Machinery & Equipment Miscellaneous - TBD	\$ 40,000	
11-531.583	Safety Equipment Miscellaneous - TBD	10,000	
11-531.595	Other Capital Miscellaneous - TBD	<u>20,000</u>	<u>70,000</u>
	Total Forfeiture Fund Requests		<u>\$ 70,000</u>

**FEDERAL/STATE GRANTS FUND
APPROVED BUDGET
FISCAL YEAR 2019/2020**

Beginning Fund Balance October 1, 2019:		\$ -			
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, 2020:					\$ -

**FEDERAL/STATE GRANTS FUND
APPROVED BUDGET
FISCAL YEAR 2018/2019
(AS AMENDED)**

Beginning Fund Balance October 1, 2018:		\$ -			
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, 2019:					\$ -

**City of Live Oak
Federal/State Grant Fund
2019/2020 Approved Budget**

	<u>Audited 2017/18 Actual</u>	<u>Current FY 2018/19</u>		<u>Approved Budget FY 2019/20</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	-	-	-	-	-
TOTAL GRANTS & INTER-GOVT.	-	-	-	-	-
INTER-FUND REVENUES					
383.100 Grant Match	-	-	-	-	-
TOTAL INTER-FUND REVENUES	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-
EXPENDITURES					
CAPITAL OUTLAY					
530.595 Other Capital	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES	-	-	-	-	-
CONSTRUCTION EXPENSE					
OTHER SERVICES & CHARGES					
691.500 CDBG Construction Costs- ADA	-	-	-	-	-
TOTAL CONSTRUCTION	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-

**CHILD SAFETY FUND
APPROVED BUDGET
FISCAL YEAR 2019/2020**

Beginning Fund Balance October 1, 2019:		\$ 79,926			
Estimated Revenues:		17,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Supplies	-	22,800	-	-	22,800
Total Expenditures	-	22,800	-	-	22,800
Net Revenues/Expenditures					<u>(5,800)</u>
Ending Fund Balance September 30, 2020:					<u>\$ 74,126</u>

**CHILD SAFETY FUND
APPROVED BUDGET
FISCAL YEAR 2018/2019
(AS AMENDED)**

Beginning Fund Balance October 1, 2018:		\$ 83,826			
Estimated Revenues:		15,500			
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>
Supplies	-	22,800	-	-	22,800
Total Expenditures	-	22,800	-	-	22,800
Net Revenues/Expenditures					<u>(7,300)</u>
Ending Fund Balance September 30, 2019:					<u>\$ 76,526</u>

**City of Live Oak
Child Safety Fund
2019/2020 Approved Budget**

	<u>Audited 2017/18 Actual</u>	<u>Current FY 2018/19</u>		<u>Approved Budget FY 2019/20</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	<u>16,830</u>	<u>15,000</u>	<u>16,000</u>	<u>16,000</u>	<u>1,000</u>
TOTAL GRANTS & INTER-GOVT.	16,830	15,000	16,000	16,000	1,000
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	<u>1,303</u>	<u>500</u>	<u>1,800</u>	<u>1,000</u>	<u>500</u>
TOTAL INTEREST & MISCELLANEOUS	1,303	500	1,800	1,000	500
TOTAL REVENUES	<u>18,133</u>	<u>15,500</u>	<u>17,800</u>	<u>17,000</u>	<u>1,500</u>

**City of Live Oak
Child Safety Fund
2019/2020 Approved Budget**

	<u>Audited 2017/18 Actual</u>	<u>Current FY 2018/19</u>		<u>Approved Budget FY 2019/20</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	3,389	3,500	3,400	3,500	-
TOTAL SUPPLIES EXPENSES	3,389	3,500	3,400	3,500	-
TOTAL 530-POLICE DEPARTMENT	3,389	3,500	3,400	3,500	-
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	2,500	2,500	2,500	2,500	-
PUBLIC WORKS GENERAL					
SUPPLIES EXPENSES					
560.337 Public Education Supplies	12,509	13,000	12,000	13,000	-
560.342 Bite Prevention Week	2,243	2,300	2,300	2,300	-
560.343 Kids Programs	608	1,500	1,500	1,500	-
TOTAL SUPPLIES EXPENSES	15,360	16,800	15,800	16,800	-
TOTAL 560-PUBLIC WORKS GENERAL	15,360	16,800	15,800	16,800	-
TOTAL EXPENDITURES	21,249	22,800	21,700	22,800	-



**COURT TECHNOLOGY FUND
APPROVED BUDGET
FISCAL YEAR 2019/2020**

Beginning Fund Balance October 1, 2019:		\$ 121,858			
Estimated Revenues:		14,500			
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>
Capital Costs	-	-	7,550	6,375	13,925
Total Expenditures	-	-	7,550	6,375	13,925
Net Revenues/Expenditures					<u>575</u>
Ending Fund Balance September 30, 2020:					<u>\$ 122,433</u>

**COURT TECHNOLOGY FUND
APPROVED BUDGET
FISCAL YEAR 2018/2019
(AS AMENDED)**

Beginning Fund Balance October 1, 2018:		\$ 129,058			
Estimated Revenues:		12,750			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Construction Costs	-	-	7,000	18,580	25,580
Total Expenditures	-	-	7,000	18,580	25,580
Net Revenues/Expenditures					<u>(12,830)</u>
Ending Fund Balance September 30, 2019:					<u>\$ 116,228</u>

**City of Live Oak
Court Technology Fund
2019/2020 Approved Budget**

	<u>Audited 2017/18 Actual</u>	<u>Current FY 2018/19</u>		<u>Approved Budget FY 2019/20</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
FINES & FORFEITURES					
350.200 Court Technology Fund	13,129	12,000	12,800	13,000	1,000
TOTAL FINES & FORFEITURES	13,129	12,000	12,800	13,000	1,000
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	1,809	750	2,500	1,500	750
TOTAL INTEREST & MISC	1,809	750	2,500	1,500	750
TOTAL REVENUES	14,938	12,750	15,300	14,500	1,750
EXPENDITURES					
MUNICIPAL COURT					
OTHER SERVICES & CHARGES					
430.416 Telephone	-	500	-	500	-
430.445 Maintenance Contracts	3,850	6,500	5,500	7,050	550
TOTAL OTHER SERVICES & CHARGES	3,850	7,000	5,500	7,550	550
CAPITAL OUTLAY					
430.579 Computer Equipment	4,609	18,580	17,000	6,375	(12,205)
TOTAL CAPITAL OUTLAY	4,609	18,580	17,000	6,375	(12,205)
TOTAL 430-MUNICIPAL COURT	8,459	25,580	22,500	13,925	(11,655)
TOTAL EXPENDITURES	8,459	25,580	22,500	13,925	(11,655)

**City of Live Oak
 Court Technology Fund
 Capital Requests
 2019/2020 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Municipal Court			
15-430.579	Computer Equipment Court Scheduling Program		\$ 6,375
	Total Court Technology Fund Requests		<u>\$ 6,375</u>



**COURT SECURITY FUND
APPROVED BUDGET
FISCAL YEAR 2019/2020**

Beginning Fund Balance October 1, 2019:		\$ 50,160			
Estimated Revenues:		10,750			
Approved Expenditures:					
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures
Court Security Costs	17,700	-	-	5,000	22,700
Total Expenditures	17,700	-	-	5,000	22,700
Net Revenues/Expenditures					<u>(11,950)</u>
Ending Fund Balance September 30, 2020:					<u>\$ 38,210</u>

**COURT SECURITY FUND
APPROVED BUDGET
FISCAL YEAR 2018/2019
(AS AMENDED)**

Beginning Fund Balance October 1, 2018:		\$ 49,192			
Estimated Revenues:		10,300			
Approved Expenditures:					
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures
Court Security Costs	15,370	-	-	5,000	20,370
Total Expenditures	15,370	-	-	5,000	20,370
Net Revenues/Expenditures					<u>(10,070)</u>
Ending Fund Balance September 30, 2019:					<u>\$ 39,122</u>

**City of Live Oak
Court Security Fund
2019/2020 Approved Budget**

	<u>Audited 2017/18 Actual</u>	<u>Current FY 2018/19</u>		<u>Approved Budget FY 2019/20</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
FINES & FORFEITURES					
350.300 Court Security	9,847	10,000	9,700	10,000	-
TOTAL FINES & FORFEITURES	9,847	10,000	9,700	10,000	-
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	670	300	750	750	450
TOTAL INTEREST & MISC	670	300	750	750	450
TOTAL REVENUES	10,517	10,300	10,450	10,750	450
EXPENDITURES					
MUNICIPAL COURT					
PERSONNEL SERVICES					
430.101 Bailiffs	8,586	12,000	7,500	14,000	2,000
430.200 F.I.C.A. Taxes	621	920	600	1,100	180
430.230 Retirement	1,467	2,350	1,300	2,500	150
430.240 Workers Compensation	79	100	82	100	-
TOTAL PERSONNEL SERVICES	10,753	15,370	9,482	17,700	2,330
CAPITAL OUTLAY					
430.578 Court Security System	-	5,000	-	5,000	-
TOTAL CAPITAL OUTLAY	-	5,000	-	5,000	-
TOTAL 430-MUNICIPAL COURT	10,753	20,370	9,482	22,700	2,330
TOTAL EXPENDITURES	10,753	20,370	9,482	22,700	2,330

**City of Live Oak
 Court Security Fund
 Capital Requests
 2019/2020 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 2019/2020**

Beginning Fund Balance October 1, 2019:		\$ 1,254,405			
Estimated Revenues:		605,000			
Approved Expenditures:					
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures
Administration	-	-	580,000	-	580,000
Total Expenditures	-	-	580,000	-	580,000
Net Revenues/Expenditures					25,000
Ending Fund Balance September 30, 2020:					\$ 1,279,405

**HOTEL/MOTEL OCCUPANCY TAX FUND
APPROVED BUDGET
FISCAL YEAR 2018/2019
(AS AMENDED)**

Beginning Fund Balance October 1, 2018:		\$ 1,167,905			
Estimated Revenues:		580,000			
Approved Expenditures:					
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures
Administration	-	-	565,000	-	565,000
Total Expenditures	-	-	565,000	-	565,000
Net Revenues/Expenditures					15,000
Ending Fund Balance September 30, 2019:					\$ 1,182,905

City of Live Oak
Hotel/Motel Occupancy Tax Fund
2018/2019 Approved Budget

	<u>Audited 2017/18 Actual</u>	<u>Current FY 2018/19</u>		<u>Approved Budget FY 2019/20</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
OCCUPANCY TAX					
318.500 Occupancy Tax Revenue	592,016	570,000	610,000	590,000	20,000
TOTAL OCCUPANCY TAX	592,016	570,000	610,000	590,000	20,000
INTEREST & MISCELLANEOUS					
360.000 Interest Income	17,086	10,000	24,000	15,000	5,000
TOTAL INTEREST & MISCELLANEOUS	17,086	10,000	24,000	15,000	5,000
TOTAL REVENUES	<u>609,102</u>	<u>580,000</u>	<u>634,000</u>	<u>605,000</u>	<u>25,000</u>
EXPENDITURES					
ADMINISTRATION DEPARTMENT					
OTHER SERVICES & CHARGES					
400.400 Professional Fees	517,448	510,000	534,000	525,000	15,000
400.430 Advertising	4,242	35,000	7,000	35,000	-
400.432 Community/Sponsorships	4,500	5,000	4,500	5,000	-
400.435 Promotional Items	-	15,000	2,000	15,000	-
TOTAL OTHER SERVICES & CHARGES	526,190	565,000	547,500	580,000	15,000
TOTAL 400-ADMINISTRATION DEPART	<u>526,190</u>	<u>565,000</u>	<u>547,500</u>	<u>580,000</u>	<u>15,000</u>
TOTAL EXPENDITURES	<u>526,190</u>	<u>565,000</u>	<u>547,500</u>	<u>580,000</u>	<u>15,000</u>

**EMERGENCY RADIO SYSTEM FUND
APPROVED BUDGET
FISCAL YEAR 2019/2020**

Beginning Fund Balance October 1, 2019:		\$ 64,398			
Estimated Revenues:		36,750			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Emergency Radio System Costs	-	1,270	35,245	2,500	39,015
Total Expenditures	-	1,270	35,245	2,500	39,015
Net Revenues/Expenditures					<u>(2,265)</u>
Ending Fund Balance September 30, 2020:					<u>\$ 62,133</u>

**EMERGENCY RADIO SYSTEM FUND
APPROVED BUDGET
FISCAL YEAR 2018/2019
(AS AMENDED)**

Beginning Fund Balance October 1, 2018:		\$ 48,460			
Estimated Revenues:		34,150			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Emergency Radio System Costs	-	1,000	28,740	2,500	32,240
Total Expenditures	-	1,000	28,740	2,500	32,240
Net Revenues/Expenditures					<u>1,910</u>
Ending Fund Balance September 30, 2019:					<u>\$ 50,370</u>

**City of Live Oak
Emergency Radio System Fund
2019/2020 Approved Budget**

	<u>Audited 2017/18 Actual</u>	<u>Current FY 2018/19</u>		<u>Approved Budget FY 2019/20</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	41,624	34,000	36,788	36,000	2,000
TOTAL SERVICE USE FEES	41,624	34,000	36,788	36,000	2,000
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	662	150	750	750	600
TOTAL INTEREST & MISC	662	150	750	750	600
INTER-FUND REVENUES					
390.017 Transfer from General Fund	58,525	-	-	-	-
TOTAL INTER-FUND REV	58,525	-	-	-	-
TOTAL REVENUES	<u>100,811</u>	<u>34,150</u>	<u>37,538</u>	<u>36,750</u>	<u>2,600</u>

City of Live Oak
Emergency Radio System Fund
2019/2020 Approved Budget

	Audited 2017/18 Actual	Current FY 2018/19		Approved Budget FY 2019/20	Budget Increase/ (Decrease)
		Amended Budget	Projected End-of-Year		
EXPENDITURES					
EMERGENCY RADIO SYSTEM					
PERSONNEL SERVICES					
537.100 Salaries	69,054	-	-	-	-
537.200 F.I.C.A. Taxes	5,100	-	-	-	-
537.210 Group Insurance	7,217	-	-	-	-
537.230 Retirement	12,315	-	-	-	-
537.240 Workers Compensation	238	-	-	-	-
TOTAL PERSONNEL SERVICES	93,924	-	-	-	-
SUPPLIES EXPENSES					
537.301 Uniform Purchases	-	-	-	270	270
537.310 Office Supplies	-	500	150	500	-
537.330 Minor Tools & Equipment	113	500	200	500	-
TOTAL SUPPLIES EXPENSES	113	1,000	350	1,270	270
OTHER SERVICES & CHARGES					
537.400 Professional Fees	-	2,000	-	2,000	-
537.415 Cell Phone	593	745	600	750	5
537.425 Conferences & Training	675	3,000	1,000	6,500	3,500
537.450 Equipment Maintenance	4,836	5,820	5,000	5,820	-
537.480 Contingencies	-	5,000	-	5,000	-
537.485 Dues and Publications	-	175	150	175	-
TOTAL OTHER SERVICES & CHARGES	6,104	16,740	6,750	20,245	3,505
CAPITAL OUTLAY					
537.574 Communication Equipment	-	2,500	2,500	2,500	-
537.595 Other Capital	11,881	-	-	-	-
TOTAL CAPITAL OUTLAY	11,881	2,500	2,500	2,500	-
TOTAL 537-EMERGENCY RADIO SYSTEM	112,022	20,240	9,600	24,015	3,775
INTERFUND TRANSFERS					
OTHER FINANCING USES					
700.100 Transfer to General Fund	-	12,000	12,000	15,000	3,000
TOTAL OTHER FINANCING USES	-	12,000	12,000	15,000	3,000
TOTAL EXPENDITURES	112,022	32,240	21,600	39,015	6,775

**City of Live Oak
 Emergency Radio System Fund
 Capital Requests
 2019/2020 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
	Total Emergency Radio System Fund Requests		<u>\$ 2,500</u>

**PUBLIC, EDUCATIONAL AND GOVERNMENTAL ACCESS CHANNEL (PEG) FUND
APPROVED BUDGET
FISCAL YEAR 2019/2020**

Beginning Fund Balance October 1, 2019:		\$ 298,359			
Estimated Revenues:		45,000			
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>
Other Services & Charges	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Net Revenues/Expenditures					<u>45,000</u>
Ending Fund Balance September 30, 2020:					<u>\$ 343,359</u>

**PUBLIC, EDUCATIONAL AND GOVERNMENTAL ACCESS CHANNEL (PEG) FUND
APPROVED BUDGET
FISCAL YEAR 2018/2019
(AS AMENDED)**

Beginning Fund Balance October 1, 2018:		\$ 259,859			
Estimated Revenues:		42,500			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Construction Costs	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Net Revenues/Expenditures					<u>42,500</u>
Ending Fund Balance September 30, 2019:					<u>\$ 302,359</u>

**City of Live Oak
PEG Fund
2019/2020 Approved Budget**

	<u>Audited 2017/18 Actual</u>	<u>Current FY 2018/19</u>		<u>Approved Budget FY 2019/20</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
FRANCHISE FEES					
313.000 PEG Revenue	34,059	40,000	34,000	40,000	-
360.000 Interest Income	3,343	2,500	4,500	5,000	2,500
TOTAL FRANCHISE FEES	37,402	42,500	38,500	45,000	2,500
TOTAL REVENUES	<u>37,402</u>	<u>42,500</u>	<u>38,500</u>	<u>45,000</u>	<u>2,500</u>

**ALAMO REGIONAL SWAT FUND
APPROVED BUDGET
FISCAL YEAR 2019/2020**

Beginning Fund Balance October 1, 2019:		\$ 16,300			
Estimated Revenues:		45,500			
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>
Emergency Radio System Costs	-	10,545	4,000	2,255	16,800
Total Expenditures	-	10,545	4,000	2,255	16,800
Net Revenues/Expenditures					<u>28,700</u>
Ending Fund Balance September 30, 2020:					<u>\$ 45,000</u>

**ALAMO REGIONAL SWAT FUND
APPROVED BUDGET
FISCAL YEAR 2018/2019
(AS AMENDED)**

Beginning Fund Balance October 1, 2018:		\$ 16,600			
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	-	10,545	26,500	2,255	39,300
Total Expenditures	-	10,545	26,500	2,255	39,300
Net Revenues/Expenditures					<u>(300)</u>
Ending Fund Balance September 30, 2019:					<u>\$ 16,300</u>

City of Live Oak
Alamo Regional SWAT Fund
2019/2020 Approved Budget

	<u>Audited 2017/18 Actual</u>	<u>Current FY 2018/19</u>		<u>Approved Budget FY 2019/20</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	39,000	6,500
TOTAL BOND/DEBT PROCEEDS	32,500	32,500	32,500	39,000	6,500
INTER-FUND REVENUES					
390.100 Transfer from General Fund	6,500	6,500	6,500	6,500	-
TOTAL INTER-FUND REV	6,500	6,500	6,500	6,500	-
TOTAL REVENUES	<u>39,000</u>	<u>39,000</u>	<u>39,000</u>	<u>45,500</u>	<u>6,500</u>

**City of Live Oak
Alamo Regional SWAT Fund
2019/2020 Approved Budget**

	<u>Audited 2017/18 Actual</u>	<u>Current FY 2018/19</u>		<u>Approved Budget FY 2019/20</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	9,941	10,545	10,545	10,545	-
TOTAL SUPPLIES EXPENSES	9,941	10,545	10,545	10,545	-
CAPITAL OUTLAY					
530.583 Safety Equipment	2,268	2,255	2,255	2,255	-
530.595 Other Capital	-	-	-	-	-
TOTAL CAPITAL OUTLAY	2,268	2,255	2,255	2,255	-
TRANSFER OUT					
700.100 Transfer out-General Fund	26,500	26,500	26,500	4,000	(22,500)
	26,500	26,500	26,500	4,000	(22,500)
TOTAL 530-ALAMO REGIONAL SWAT	<u>38,709</u>	<u>39,300</u>	<u>39,300</u>	<u>16,800</u>	<u>(22,500)</u>
TOTAL EXPENDITURES	<u>38,709</u>	<u>39,300</u>	<u>39,300</u>	<u>16,800</u>	<u>(22,500)</u>

**City of Live Oak
Alamo Regional SWAT Fund
Capital Requests
2019/2020 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Alamo Regional SWAT 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>\$ 2,255</u>

**CAPITAL PROJECTS FUND
APPROVED BUDGET
FISCAL YEAR 2019/2020**

Beginning Fund Balance October 1, 2019:		\$ 1,019,396			
Estimated Revenues:		390,000			
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/Improvement Cost:	-	-	-	609,942	609,942
Total Expenditures	-	-	-	609,942	609,942
Net Revenues/Expenditures					<u>(219,942)</u>
Ending Fund Balance September 30, 2020:					<u>\$ 799,454</u>

**CAPITAL PROJECTS FUND
APPROVED BUDGET
FISCAL YEAR 2018/2019
(AS AMENDED)**

Beginning Fund Balance October 1, 2018:		\$ 775,660			
Estimated Revenues:		345,000			
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/Improvement Cost:	-	-	-	353,862	353,862
Total Expenditures	-	-	-	353,862	353,862
Net Revenues/Expenditures					<u>(8,862)</u>
Ending Fund Balance September 30, 2019:					<u>\$ 766,798</u>

**City of Live Oak
Capital Projects Fund
2019/2020 Approved Budget**

	<u>Audited 2017/18 Actual</u>	<u>Current FY 2018/19</u>		<u>Approved Budget FY 2019/20</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	12,784	10,000	15,000	25,000	15,000
370.900 Miscellaneous Revenue	<u>309</u>	<u>-</u>	<u>101,942</u>	<u>-</u>	<u>-</u>
TOTAL INTEREST & MISC	13,093	10,000	116,942	25,000	15,000
OTHER FINANCING SOURCES					
384.300 Transfer from General Fund	<u>335,000</u>	<u>335,000</u>	<u>420,000</u>	<u>365,000</u>	<u>30,000</u>
TOTAL OTHER FINANCING USES	335,000	335,000	420,000	365,000	30,000
TOTAL REVENUES	<u>348,093</u>	<u>345,000</u>	<u>536,942</u>	<u>390,000</u>	<u>45,000</u>
EXPENDITURES					
CONSTRUCTION EXPENSE					
560.500 Construction Costs	-	303,862	278,206	350,000	46,138
692.500 Construction Costs - Streets	<u>753,197</u>	<u>-</u>	<u>10,000</u>	<u>108,000</u>	<u>108,000</u>
TOTAL CONSTRUCTION	753,197	303,862	288,206	458,000	154,138
CAPITAL OUTLAY					
562.xxx Park Equipment	-	-	-	101,942	101,942
691.530 Buildings & Structures	<u>6,500</u>	<u>50,000</u>	<u>5,000</u>	<u>50,000</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	6,500	50,000	5,000	151,942	101,942
TOTAL EXPENDITURES	<u>759,697</u>	<u>353,862</u>	<u>293,206</u>	<u>609,942</u>	<u>256,080</u>

**City of Live Oak
Capital Projects Fund
Project Requests
2019/2020 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Capital Projects			
46-560.500	Construction		
	Sidewalk Connectivity along Toepperwein Rd	\$ 100,000	
	8' Fencecrete along Toepperwein Rd. (approx 2,500 ft)	250,000	
46-695.500	Constructions - Streets		
	Traffic Signal (\$118,000) - Toepperwein/Leafy Hollow	108,000	
46-562.xxx	Park Equipment		
	Park Benches	101,942	
46-691.530	Buildings & Structures		
	Various Facility Upgrades and Improvements	<u>50,000</u>	<u>\$ 609,942</u>
	 Total Capital Projects Fund Requests		 <u>\$ 609,942</u>

**City of Live Oak
Capital Projects Fund
Project Requests
2019/2020 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	Status
Sidewalk and bridge along Toepperwein Road to Miller Road	Budget
Sidewalk Connectivity - Toepperwein	
Park restrooms	
Tree Purchase Subsidy Program - subsidize the purchase of substantially sized trees	
Consistent LED street lights	Current Project
Upgrade traffic signals at Toepperwein and Forest Bluff with lighted signs at these locations	
Upgrade traffic signal at Leafy Hollow/Toepperwein to include lighted signs.	
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	Budget
Construct a fence/decorative wall along Toepperwein Road	
Construct a free, non-supervised play area with a water feature	
Splash pad and water play areas in park	
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	
Decorative park benches with City name/logo	Budget
Provide connection between main park entrances with overflow parking lot	TxDOT/LO
Large project to enhance the town center	
Public art	
Monument signs/murals for branding	
Amphitheater/performing arts center with tiered seating	
Mini fire pumper	
Sidewalk program for connectivity	
Replace playscape near rectangular pavilion in Main City Park	
New traffic signal on Toepperwein @ Lookout Road	
Community Garden	
Green House for city use	Aesthetic improvements to street island at corner of Toepperwein and Judson Road
Aesthetic improvements to street island at corner of Toepperwein and Judson Road	

**WOODCREST PARK FUND
APPROVED BUDGET
FISCAL YEAR 2019/2020**

Beginning Fund Balance October 1, 2019:		\$ -			
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>
Other Services & Charges	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Net Revenues/Expenditures					-
Ending Fund Balance September 30, 2020:					\$ -

**WOODCREST PARK FUND
APPROVED BUDGET
FISCAL YEAR 2018/2019
(AS AMENDED)**

Beginning Fund Balance October 1, 2018:		\$ 12,574			
Estimated Revenues:		25			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Construction Costs	-	-	-	10,000	10,000
Total Expenditures	-	-	-	10,000	10,000
Net Revenues/Expenditures					(9,975)
Ending Fund Balance September 30, 2019:					\$ 2,599

City of Live Oak
Woodcrest Park Fund
2019/2020 Approved Budget

	Audited 2017/18 Actual	Current FY 2018/19		Approved Budget FY 2019/20	Budget Increase/ (Decrease)
		Amended Budget	Projected End-of-Year		
REVENUES					
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	116	25	125	-	(25)
TOTAL INTEREST & MISC	116	25	125	-	(25)
TOTAL REVENUES	116	25	125	-	(25)
EXPENDITURES					
WOODCREST PARK CONSTRUCTION					
OTHER SERVICES & CHARGES					
695.400 Professional Fees	-	10,000	3,025	-	(10,000)
695.500 Construction Costs	7,147	-	9,674	-	-
TOTAL OTHER SERVICES & CHARGES	7,147	10,000	12,699	-	(10,000)
TOTAL 695-WOODCREST PK - DONAT	7,147	10,000	12,699	-	(10,000)
TOTAL EXPENDITURES	7,147	10,000	12,699	-	(10,000)

**2014 G.O. BOND FUND
APPROVED BUDGET
FISCAL YEAR 2019/2020**

Beginning Fund Balance October 1, 2019: \$ -

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>
Administration	-	-	-	-	-
Proposition I	-	-	-	-	-
Proposition II	-	-	-	-	-
Proposition III	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Net Revenues/Expenditures -

Ending Fund Balance September 30, 2020: \$ -

**2014 G.O. BOND FUND
APPROVED BUDGET
FISCAL YEAR 2018/2019
(AS AMENDED)**

Beginning Fund Balance October 1, 2018: \$ 210,721

Estimated Revenues: 1,000

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	-	-	19,910	163,199	183,109
Proposition II	-	-	-	-	-
Proposition III	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>22,910</u>	<u>163,199</u>	<u>186,109</u>

Net Revenues/Expenditures (185,109)

Ending Fund Balance September 30, 2019: \$ 25,612

City of Live Oak
2014 General Obligation Bond Fund
2019/2020 Approved Budget

	<u>Audited 2017/18 Actual</u>	<u>Current FY 2018/19</u>		<u>Approved Budget FY 2019/20</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	10,547	1,000	2,600	-	(1,000)
TOTAL INTEREST & MISCELLANEOUS	10,547	1,000	2,600	-	(1,000)
TOTAL REVENUES	<u>10,547</u>	<u>1,000</u>	<u>2,600</u>	<u>-</u>	<u>(1,000)</u>
EXPENDITURES					
ADMINISTRATION DEPARTMENT					
OTHER SERVICES & CHARGES					
400.400 Professional Fees	-	3,000	2,500	-	(3,000)
TOTAL OTHER SERVICES & CHARGES	-	3,000	2,500	-	(3,000)
TOTAL 400-ADMINISTRATION DEPART	<u>-</u>	<u>3,000</u>	<u>2,500</u>	<u>-</u>	<u>(3,000)</u>
PROPOSITION I					
OTHER SERVICES & CHARGES					
694.400 Professional Fees	37,370	19,910	7,200	-	(19,910)
694.500 Construction Costs	205,942	163,199	203,621	-	(163,199)
TOTAL OTHER SERVICES & CHARGES	243,312	183,109	210,821	-	(183,109)
TOTAL PROPOSITION I	<u>243,312</u>	<u>183,109</u>	<u>210,821</u>	<u>-</u>	<u>(183,109)</u>

City of Live Oak
2014 General Obligation Bond Fund
2019/2020 Approved Budget

	<u>Audited</u> 2017/18 Actual	<u>Current FY 2018/19</u>		<u>Approved</u> Budget FY 2019/20	<u>Budget</u> Increase/ (Decrease)
		<u>Amended</u> Budget	<u>Projected</u> End-of-Year		
PROPOSITION II					
OTHER SERVICES & CHARGES					
696.400 Professional Fees	-	-	-	-	-
696.500 Construction Costs	-	-	-	-	-
TOTAL OTHER SERVICES & CHARGES	-	-	-	-	-
TOTAL PROPOSITION II	-	-	-	-	-
PROPOSITION III					
OTHER SERVICES & CHARGES					
697.400 Professional Fees	-	-	-	-	-
697.500 Construction Costs	(6,841)	-	-	-	-
TOTAL OTHER SERVICES & CHARGES	(6,841)	-	-	-	-
TOTAL PROPOSITION III	(6,841)	-	-	-	-
TOTAL EXPENDITURES	236,471	186,109	213,321	-	(186,109)



**UTILITY OPERATIONS FUND
APPROVED BUDGET
FISCAL YEAR 2019/2020**

Beginning Fund Balance October 1, 2019:		\$ 505,559			
Estimated Revenues:		4,460,200			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Administration	217,950	23,500	152,700	-	394,150
Operations	680,400	127,225	2,708,500	-	3,516,125
Transfers Out	-	-	603,568	-	603,568
Total Expenditures	<u>898,350</u>	<u>150,725</u>	<u>3,464,768</u>	<u>-</u>	<u>4,513,843</u>
Net Revenues/Expenditures					<u>(53,643)</u>
Ending Fund Balance September 30, 2020:					<u>\$ 451,916</u>

**UTILITY OPERATIONS FUND
APPROVED BUDGET
FISCAL YEAR 2018/2019
(AS AMENDED)**

Beginning Fund Balance October 1, 2018:		\$ 591,419			
Estimated Revenues:		4,197,383			
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	217,450	23,500	146,100	-	387,050
Operations	620,300	121,225	2,548,800	-	3,290,325
Transfers Out	-	-	604,317	-	604,317
Total Expenditures	<u>837,750</u>	<u>144,725</u>	<u>3,299,217</u>	<u>-</u>	<u>4,281,692</u>
Net Revenues/Expenditures					<u>(84,309)</u>
Ending Fund Balance September 30, 2019:					<u>\$ 507,110</u>

City of Live Oak
Utility Operations Fund
2019/2020 Approved Budget

	<u>Audited</u> <u>2017/2018</u> <u>Actual</u>	<u>Current FY 2018/19</u>		<u>Approved</u> <u>Budget</u> <u>FY 2019/20</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					
UTILITY REVENUE					
381.200 Water Revenues	1,409,638	1,479,233	1,370,000	1,507,000	27,767
381.201 Sewer Revenue	1,615,313	1,690,600	1,615,000	1,889,550	198,950
381.360 Interest Income	7,677	6,000	15,000	10,000	4,000
381.400 Garbage Collection Rev	691,629	670,000	705,000	670,000	-
381.500 Edwards Aquifer Mgt Fees	-	160,000	135,000	160,000	-
381.600 Service Application Fees	4,215	5,000	4,200	5,000	-
381.620 Water Connection Fees	-	3,000	-	3,000	-
381.630 Sewer Connection Fees	244,750	75,000	150,000	75,000	-
381.800 Penalty Charges	46,856	50,000	47,000	50,000	-
381.810 Turn-off Fees	13,738	12,000	12,000	15,000	3,000
381.820 Meter Tampering Fees	600	300	1,000	1,000	700
381.920 Discounts Earned	291	250	221	250	-
381.930 N.S.F. Check Fees	475	1,000	600	1,000	-
381.940 Inspection Fees	40	500	450	500	-
381.950 Miscellaneous Income	514	15,000	1,000	15,000	-
TOTAL UTILITY REVENUE	<u>4,035,736</u>	<u>4,167,883</u>	<u>4,056,471</u>	<u>4,402,300</u>	<u>234,417</u>
INTER-FUND TRANSFERS					
390.100 Transfer from General Fund (Loan)	-	-	-	28,400	28,400
390.350 Transfer from Renew & Rep	195,796	-	-	-	-
390.400 Transfer from EDC	150,145	-	-	-	-
390.487 Support Fees	9,500	29,500	29,500	29,500	-
TOTAL INTER-FUND TRANSFERS	<u>355,441</u>	<u>29,500</u>	<u>29,500</u>	<u>57,900</u>	<u>28,400</u>
TOTAL REVENUES	<u><u>4,391,177</u></u>	<u><u>4,197,383</u></u>	<u><u>4,085,971</u></u>	<u><u>4,460,200</u></u>	<u><u>262,817</u></u>

City of Live Oak
Utility Operations Fund
2019/2020 Approved Budget

	<u>Audited</u> 2017/2018 Actual	<u>Current FY 2018/19</u>		<u>Approved</u> Budget FY 2019/20	<u>Budget</u> Increase/ (Decrease)
		<u>Amended</u> Budget	<u>Projected</u> End-of-Year		
EXPENDITURES					
ADMINISTRATIVE DEPARTMENT					
PERSONNEL SERVICES					
400.100 Salaries	143,110	147,500	134,000	143,500	(4,000)
400.199 Overtime	-	500	1,200	750	250
400.200 F.I.C.A. Taxes	10,613	11,750	10,500	11,250	(500)
400.210 Group Insurance	21,056	30,250	21,000	35,000	4,750
400.230 Retirement	26,358	27,000	24,500	27,000	-
400.240 Workers Comp Insurance	357	450	370	450	-
TOTAL PERSONNEL SERVICES	<u>201,494</u>	<u>217,450</u>	<u>191,570</u>	<u>217,950</u>	<u>500</u>
SUPPLIES EXPENSES					
400.310 Office Supplies	5,164	5,000	3,500	5,000	-
400.320 Postage	13,175	17,000	13,000	17,000	-
400.330 Minor Tools & Equipment	822	500	500	500	-
400.392 Employee Relations	83	1,000	250	1,000	-
TOTAL SUPPLIES EXPENSES	<u>19,244</u>	<u>23,500</u>	<u>17,250</u>	<u>23,500</u>	<u>-</u>
OTHER SERVICES & CHARGES					
400.400 Professional Fees	-	15,000	2,500	15,000	-
400.402 S.A.W.S Billing Fees	16,671	18,000	16,000	20,000	2,000
400.412 Credit Card Fees	23,532	16,000	21,000	20,000	4,000
400.415 Telephone	1,500	2,000	1,800	2,000	-
400.425 Conference & Training	-	600	100	1,200	600
400.475 Property & Liability Ins	14,805	16,000	15,596	16,000	-
400.480 Contingencies	-	500	-	500	-
400.482 Wtr/Swr Acct Write-offs	19,200	3,000	15,000	3,000	-
400.495 Sewer Connection Fees	243,360	75,000	150,000	75,000	-
TOTAL OTHER SERVICES & CHARGES	<u>319,068</u>	<u>146,100</u>	<u>221,996</u>	<u>152,700</u>	<u>6,600</u>
TOTAL 400-ADMINISTRATION DEPT	<u><u>539,806</u></u>	<u><u>387,050</u></u>	<u><u>430,816</u></u>	<u><u>394,150</u></u>	<u><u>7,100</u></u>

City of Live Oak
Utility Operations Fund
2019/2020 Approved Budget

	Audited 2017/2018 Actual	Current FY 2018/19		Approved Budget FY 2019/20	Budget Increase/ (Decrease)
		Amended Budget	Projected End-of-Year		
PUBLIC WORKS GENERAL					
PERSONNEL SERVICES					
560.100 Salaries	355,759	384,250	372,000	416,000	31,750
560.199 Overtime	36,655	30,800	45,000	40,900	10,100
560.200 F.I.C.A. Taxes	28,977	32,500	31,000	36,500	4,000
560.210 Group Insurance	63,196	86,500	65,000	92,000	5,500
560.230 Retirement	71,698	74,750	74,000	85,000	10,250
560.240 Workers Comp Insurance	9,131	11,500	9,460	10,000	(1,500)
TOTAL PERSONNEL SERVICES	565,416	620,300	596,460	680,400	60,100
SUPPLIES EXPENSES					
560.300 Uniforms	2,400	5,725	3,500	5,725	-
560.310 Office Supplies	1,068	1,000	750	1,000	-
560.333 Petroleum Products	18,955	28,000	18,000	28,000	-
560.337 Public Education Supplies	1,598	8,000	1,500	8,000	-
560.350 Safety Supplies	1,291	2,500	1,500	2,500	-
560.355 Plant & Eqpt Maint Sup	79,330	66,000	66,000	72,000	6,000
560.365 Small Power & Hand Tools	3,089	5,000	3,500	5,000	-
560.380 Street Maint Materials	393	5,000	1,000	5,000	-
TOTAL SUPPLIES EXPENSES	108,124	121,225	95,750	127,225	6,000
OTHER SERVICES & CHARGES					
560.402 Water Testing Fees	11,869	15,000	15,000	22,500	7,500
560.404 Garbage Collection Srvc	676,759	670,000	705,000	670,000	-
560.409 Edwards Aquifer Mgt Fees	8,628	200,000	173,912	200,000	-
560.414 Sewage Treatment	1,257,209	1,382,000	1,360,000	1,520,200	138,200
560.415 Telephone	2,570	2,800	2,800	2,800	-
560.425 Conferences & Training	2,321	6,500	4,000	6,500	-
560.440 Utilities	146,163	142,000	134,000	150,000	8,000
560.445 Contract Maintenance	791	3,000	1,000	3,000	-
560.450 Equipment Maint Contracts	-	3,000	-	3,000	-
560.455 Street Maintenance Services	2,415	10,000	1,000	10,000	-
560.458 Vehicle Maint Services	19,101	18,000	18,000	24,000	6,000
560.460 Vehicle Rehabilitation	628	2,000	1,000	2,000	-
560.470 Equipment Rentals	-	2,500	2,000	2,500	-
560.471 Water Leases	24,526	90,000	24,526	90,000	-
560.480 Contingencies	665	1,000	500	1,000	-
560.485 Dues & Publications	-	1,000	1,750	1,000	-
560.499 Depreciation Expense	312,120	-	-	-	-
690.984 Interest Expense	-	-	-	-	-
TOTAL OTHER SERVICES & CHARGES	2,465,765	2,548,800	2,444,488	2,708,500	159,700
TOTAL 560-PUBLIC WORKS GENERAL	3,139,305	3,290,325	3,136,698	3,516,125	225,800

**City of Live Oak
Utility Operations Fund
2019/2020 Approved Budget**

	<u>Audited 2017/2018 Actual</u>	<u>Current FY 2018/19</u>		<u>Approved Budget FY 2019/20</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	300,000	310,000	310,000	310,000	-
700.040 Transfers to D/S Fund	<u>170,765</u>	<u>171,817</u>	<u>171,817</u>	<u>171,068</u>	<u>(749)</u>
TOTAL OPERATING TRANSFERS OUT	593,265	604,317	604,317	603,568	(749)
TOTAL 700-OTHER FINANCING USES	<u>593,265</u>	<u>604,317</u>	<u>604,317</u>	<u>603,568</u>	<u>(749)</u>
TOTAL EXPENDITURES	<u>4,272,376</u>	<u>4,281,692</u>	<u>4,171,831</u>	<u>4,513,843</u>	<u>232,151</u>

Utilities/Administration

Positions	FY 2019	FY 2020
Director of Public Works	0.5	0.5
Administrative Assistant	0.5	0.5
Utilities Supervisor	1.0	1.0
Crew Leader	0.0	1.0
Heavy Equipment Operator	3.0	3.0
Equipment Operator	1.0	0.0
Utilites Maintenance Worker	2.0	2.0
Total Positions	8.0	8.0

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

Positions	FY 2019	FY 2020
Director of Finance and Administrative Services	0.5	0.5
Utility Billing Specialist	2.0	2.0
Accounting and Payroll Specialist	0.5	0.5
Total Positions	3.0	3.0

**UTILITY DEVELOPMENT/RENEWALS & REPLACEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2019/2020**

Beginning Fund Balance October 1, 2019:		\$ 873,032			
Estimated Revenues:		796,600			
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	-	-	-	783,600	783,600
Total Expenditures	-	-	-	783,600	783,600
Net Revenues/Expenditures					<u>13,000</u>
Ending Fund Balance September 30, 2020:					<u>\$ 886,032</u>

**UTILITY DEVELOPMENT/RENEWALS & REPLACEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2018/2019
(AS AMENDED)**

Beginning Fund Balance October 1, 2018:		\$ 837,032			
Estimated Revenues:		320,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Operations	-	-	-	425,000	425,000
Total Expenditures	-	-	-	425,000	425,000
Net Revenues/Expenditures					<u>(105,000)</u>
Ending Fund Balance September 30, 2019:					<u>\$ 732,032</u>

City of Live Oak
Utility Development/Renewal and Replacement Fund
2019/2020 Approved Budget

	<u>Audited 2017/2018 Actual</u>	<u>Current FY 2018/19</u>		<u>Approved Budget FY 2019/20</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
INTEREST & MISCELLANEOUS					
370.000	Deferred Income - Dev	47,553	-	555,915	-
370.900	Miscellaneous Revenue	-	-	-	-
360.550	Interest Income - R & R	21,315	10,000	26,000	15,000
	TOTAL INTEREST & MISCELLANEOUS	<u>68,868</u>	<u>10,000</u>	<u>581,915</u>	<u>15,000</u>
INTER-FUND TRANSFERS					
390.100	Transfer From General Fund (Loan)	-	-	471,600	471,600
390.600	Depr X-fers from Utility	300,000	310,000	310,000	-
	TOTAL INTER-FUND TRANSFERS	<u>300,000</u>	<u>310,000</u>	<u>781,600</u>	<u>471,600</u>
	TOTAL REVENUES	<u>368,868</u>	<u>320,000</u>	<u>891,915</u>	<u>476,600</u>
EXPENDITURES					
PUBLIC WORKS GENERAL					
OTHER SERVICES & CHARGES					
560.400	Professional Services	-	-	-	-
	TOTAL OTHER SERVICES & CHARGES	-	-	-	-
CAPITAL OUTLAY					
560.560	Wtr/Swr System Renewal	166,776	370,000	300,000	728,600
560.561	Water/Sewer System Extntn	-	50,000	-	50,000
560.563	Town Center Lift Station Const	47,553	-	555,915	-
560.581	Plant Equipment Replace	149,743	-	-	-
560.588	Small Equipment Replacement	4,033	5,000	-	5,000
	TOTAL CAPITAL OUTLAY	<u>368,105</u>	<u>425,000</u>	<u>855,915</u>	<u>783,600</u>
	TOTAL 560-PUBLIC WORKS GENERAL	<u>368,105</u>	<u>425,000</u>	<u>855,915</u>	<u>358,600</u>
	TOTAL EXPENDITURES	<u>368,105</u>	<u>425,000</u>	<u>855,915</u>	<u>358,600</u>

City of Live Oak
Utility Development/Renewal and Replacement Fund
Capital Requests
2019/2020 Approved Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Utilities			
30-560.560	Water/Sewer System Renewal		
	Fixed Base Water Meter System - 1800 new meters, Base Station, Repeater Station, Software, Programming, etc	\$ 471,600	
	SCADA System Upgrade	22,000	
	Emergency Water Well Services	100,000	
	200 HP Well Motor & 150 HP Booster Pump Motor	35,000	
	Electrical Component Lightning Protection	50,000	
	Backup VFD For 200HP, 150HP, 100HP, 50 HP	<u>50,000</u>	\$ 728,600
30-560.561	Water/Sewer System Extension		
	Unforeseen extensions		50,000
30-560.588	Small Equipment Replacement		<u>5,000</u>
	Total Utility Development and R&R Fund Requests		<u><u>\$ 783,600</u></u>



**STORM WATER OPERATIONS FUND
APPROVED BUDGET
FISCAL YEAR 2019/2020**

Beginning Fund Balance October 1, 2019:		\$ 528,416			
Estimated Revenues:		630,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Operations	372,050	30,750	424,500	25,000	852,300
Transfers Out	-	-	-	58,540	58,540
Total Expenditures	<u>372,050</u>	<u>30,750</u>	<u>424,500</u>	<u>83,540</u>	<u>910,840</u>
Net Revenues/Expenditures					<u>(280,840)</u>
Ending Fund Balance September 30, 2020:					<u>\$ 247,576</u>

**STORM WATER OPERATIONS FUND
APPROVED BUDGET
FISCAL YEAR 2018/2019
(AS AMENDED)**

Beginning Fund Balance October 1, 2018:		\$ 511,481			
Estimated Revenues:		630,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Operations	364,800	28,750	421,250	25,000	839,800
Transfers Out	-	-	-	74,595	74,595
Total Expenditures	<u>364,800</u>	<u>28,750</u>	<u>421,250</u>	<u>99,595</u>	<u>914,395</u>
Net Revenues/Expenditures					<u>(284,395)</u>
Ending Fund Balance September 30, 2019:					<u>\$ 227,086</u>

**City of Live Oak
Stormwater Operations Fund
2019/2020 Approved Budget**

	Audited	Current FY 2018/19		Approved	Budget
	2017/2018 Actual	Amended Budget	Projected End-of-Year	Budget FY 2019/20	Increase/ (Decrease)
REVENUES					
STORM WATER REVENUE					
348.205 Storm Water Utility Fee	575,447	625,000	575,000	625,000	-
360.000 Interest Income	7,107	5,000	8,000	5,000	-
370.900 Miscellaneous Revenue	16,600	-	-	-	-
TOTAL STORM WATER REVENUE	599,154	630,000	583,000	630,000	-
TOTAL REVENUES	599,154	630,000	583,000	630,000	-

City of Live Oak
Stormwater Operations Fund
2019/2020 Approved Budget

	Audited 2017/2018 <u>Actual</u>	<u>Current FY 2018/19</u>		Approved Budget FY 2019/20	Budget Increase/ (Decrease)
		Amended Budget	Projected End-of-Year		
EXPENDITURES					
PERSONNEL SERVICES					
567.100 Salaries	235,106	243,750	232,000	243,750	-
567.199 Overtime	946	3,000	2,500	3,000	-
567.200 F.I.C.A. Taxes	17,694	19,000	18,000	19,000	-
567.210 Group Insurance	35,160	46,750	39,560	54,000	7,250
567.230 Retirement	42,428	45,000	43,500	45,000	-
567.240 Workers Comp Insurance	5,796	7,300	6,005	7,300	-
TOTAL PERSONNEL SERVICES	<u>337,130</u>	<u>364,800</u>	<u>341,565</u>	<u>372,050</u>	<u>7,250</u>
SUPPLIES EXPENSES					
567.300 Uniforms	1,190	4,000	900	4,000	-
567.310 Office Supplies	1,074	1,000	750	1,000	-
567.333 Petroleum Products	13,962	18,750	17,000	20,750	2,000
567.337 Public Education Supplies	2,600	1,500	750	1,500	-
567.350 Safety Supplies	2,406	2,500	2,400	2,500	-
567.365 Small Power & Hand Tools	221	1,000	500	1,000	-
TOTAL SUPPLIES EXPENSES	<u>21,453</u>	<u>28,750</u>	<u>22,300</u>	<u>30,750</u>	<u>2,000</u>
OTHER SERVICES & CHARGES					
567.400 Professional Fees	51,676	78,000	56,000	78,000	-
567.402 SAWS Billing Fees	5,182	7,000	5,200	7,000	-
567.415 Telephone	2,428	3,000	18,000	3,000	-
567.425 Conferences & Training	1,572	1,500	750	1,500	-
567.445 Contract Maintenance	15,687	29,000	12,000	29,000	-
567.456 Flood Channel Const & Maint	12,372	200,000	10,000	200,000	-
567.458 Vehicle Maint Services	30,252	26,750	25,000	30,000	3,250
567.470 Equipment Rentals	1,971	1,000	250	1,000	-
567.487 Support Fee	55,000	75,000	75,000	75,000	-
567.499 Depreciation Expense	29,302	-	-	-	-
TOTAL OTHER SERVICES & CHARGES	<u>205,442</u>	<u>421,250</u>	<u>202,200</u>	<u>424,500</u>	<u>3,250</u>
CAPITAL OUTLAY					
567.580 Operating Equipment	-	25,000	-	25,000	-
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>	<u>-</u>
TOTAL 567- OPERATING EXPENDITURES	<u>564,025</u>	<u>839,800</u>	<u>566,065</u>	<u>852,300</u>	<u>12,500</u>

**City of Live Oak
Stormwater Operations Fund
2019/2020 Approved Budget**

	Audited	Current FY 2018/19		Approved	Budget
	2017/2018 Actual	Amended Budget	Projected End-of-Year	Budget FY 2019/20	Increase/ (Decrease)
OTHER FINANCING USES					
OPERATING TRANSFER OUT					
700.600 Transfer to Asset Replacement Fund	63,251	74,595	-	58,540	(16,055)
TOTAL 700-OTHER FINANCING USES	<u>63,251</u>	<u>74,595</u>	<u>-</u>	<u>58,540</u>	<u>(16,055)</u>
TOTAL 567-STORM WTR OPERATIONS	<u>627,276</u>	<u>914,395</u>	<u>566,065</u>	<u>910,840</u>	<u>(3,555)</u>

Storm Water Operations

Positions	FY 2019	FY 2020
Public Works Superintendent	1.0	1.0
Heavy Equipment Operator	0.0	3.0
Equipment Operator III	2.0	0.0
Equipment Operator II	1.0	0.0
Stormwater Maintenance Worker	1.0	1.0
Total Positions	5.0	5.0

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.

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Public Works Superintendent	16	\$56,700	\$71,488	\$86,276
Heavy Equipment Operator	6	\$34,809	\$43,887	\$52,966
Stormwater Maintenance Worker	3	\$30,069	\$37,911	\$45,754

**City of Live Oak
Stormwater Utility Fund
Capital Requests
2019/2020 Approved Budget**

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

**ECONOMIC DEVELOPMENT CORPORATION
APPROVED BUDGET
FISCAL YEAR 2019/2020**

Beginning Fund Balance October 1, 2019:		\$ 3,011,386			
<LESS> Committed for LOTC initiative:		-			
Estimated Revenues:		2,332,580			
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	119,800	8,000	1,301,664	400,000	1,829,464
Total Expenditures	119,800	8,000	1,301,664	400,000	1,829,464
Net Revenues/Expenditures					<u>503,116</u>
Ending Fund Balance September 30, 2020:					<u>\$ 3,514,502</u>

**ECONOMIC DEVELOPMENT CORPORATION
APPROVED BUDGET
FISCAL YEAR 2018/2019
(AS AMENDED)**

Beginning Fund Balance October 1, 2018:		\$ 3,112,482			
<LESS> Committed for LOTC initiative:		-			
Estimated Revenues:		2,078,222			
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	114,300	7,500	1,315,167	1,200,000	2,636,967
Total Expenditures	114,300	7,500	1,315,167	1,200,000	2,636,967
Net Revenues/Expenditures					<u>(558,745)</u>
Ending Fund Balance September 30, 2019:					<u>\$ 2,553,737</u>

City of Live Oak
Economic Development Corporation Fund
2019/2020 Approved Budget

	<u>Audited 2017/18 Actual</u>	<u>Current FY 2018/19</u>		<u>Approved Budget FY 2019/20</u>	<u>Budget Increase/ (Decrease)</u>	
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>			
REVENUES						
TAXES - OTHER						
311.300	Sales & Use Tax Revenue	1,996,198	2,233,535	2,400,209	2,641,603	408,068
311.398	Sales Tax Incentive Payment	-	(190,313)	(201,951)	(359,024)	(168,711)
311.399	Sales Tax Services	-	-	-	-	-
	TOTAL TAXES - OTHER	1,996,198	2,043,222	2,198,258	2,282,580	239,358
INTEREST & MISCELLANEOUS						
360.000	Interest Income	23,304	35,000	60,000	50,000	15,000
	TOTAL INTEREST & MISCELLANEOUS	23,304	35,000	60,000	50,000	15,000
TOTAL REVENUES		<u>2,019,502</u>	<u>2,078,222</u>	<u>2,258,258</u>	<u>2,332,580</u>	<u>254,358</u>

City of Live Oak
Economic Development Corporation Fund
2019/2020 Approved Budget

		<u>Audited</u> 2017/18 Actual	<u>Current FY 2018/19</u>		<u>Approved</u> Budget FY 2019/20	<u>Budget</u> Increase/ (Decrease)
			<u>Amended</u> Budget	<u>Projected</u> End-of-Year		
EXPENDITURES						
ADMINISTRATION DEPARTMENT						
PERSONNEL SERVICES						
400.100	Admin Support Salaries	78,327	81,000	78,500	82,500	1,500
400.199	Admin Support Overtime	1,484	1,500	2,000	2,000	500
400.200	F.I.C.A.	6,026	6,500	6,250	6,500	-
400.210	Group Insurance	7,567	10,000	8,000	13,000	3,000
400.230	Retirement	14,236	15,000	14,000	15,500	500
400.240	Workers Comp Insurance	238	300	247	300	-
	TOTAL PERSONNEL SERVICES	<u>107,878</u>	<u>114,300</u>	<u>108,997</u>	<u>119,800</u>	<u>5,500</u>
SUPPLIES EXPENSES						
400.310	Office Supplies	1,272	3,000	1,100	3,000	-
400.320	Postage	-	1,500	-	1,000	(500)
400.330	Minor Tools & Equipment	745	1,500	500	2,500	1,000
400.333	Petroleum Products	273	1,500	500	1,500	-
	TOTAL SUPPLIES EXPENSES	<u>2,290</u>	<u>7,500</u>	<u>2,100</u>	<u>8,000</u>	<u>500</u>
OTHER SERVICES & CHARGES						
400.400	Professional Fees	10,717	82,500	22,500	60,000	(22,500)
400.401	Marketing Services	5,888	15,000	7,500	15,500	500
400.415	Telephone	-	-	-	-	-
400.425	Conferences & Training	9,920	21,100	8,000	19,600	(1,500)
400.431	Promotional Activities	25,839	28,500	18,000	29,000	500
400.445	Maintenance Contracts	-	5,000	-	5,000	-
400.458	Vehicle Maint Services	65	500	100	500	-
400.480	Contingencies	-	1,000	-	1,000	-
400.481	Newsletter Inserts	60,210	67,500	56,000	75,000	7,500
400.485	Dues & Publications	7,118	9,910	12,000	14,150	4,240
400.486	Other ED Initiatives	102,079	130,000	70,000	130,000	-
	TOTAL OTHER SERVICES & CHARGES	<u>221,836</u>	<u>361,010</u>	<u>194,100</u>	<u>349,750</u>	<u>(11,260)</u>

City of Live Oak
Economic Development Corporation Fund
2019/2020 Approved Budget

	<u>Audited 2017/18 Actual</u>	<u>Current FY 2018/19</u>		<u>Approved Budget FY 2019/20</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
CAPITAL OUTLAY					
500.581 Purchase of Water Rights	150,145	300,000	300,000	300,000	-
500.500 RBFCU Incentive	-	-	-	-	-
500.501 LOTC Incentive	-	800,000	800,000	-	(800,000)
560.595 Unspecified Capital	-	100,000	-	100,000	-
TOTAL CAPITAL OUTLAY	<u>150,145</u>	<u>1,200,000</u>	<u>1,100,000</u>	<u>400,000</u>	<u>(800,000)</u>
TOTAL 400-ADMINISTRATION DEPART	<u>482,149</u>	<u>1,682,810</u>	<u>1,405,197</u>	<u>877,550</u>	<u>(805,260)</u>
 INTERFUND TRANSFERS					
OTHER FINANCING USES					
700.100 Transfer to General Fund	150,000	150,000	150,000	150,000	-
700.350 Transfers To Asset Replacement	85,231	69,768	69,768	63,185	(6,583)
700.400 Transfers to Debt Service	<u>737,445</u>	<u>734,389</u>	<u>734,389</u>	<u>738,729</u>	<u>4,340</u>
TOTAL OTHER FINANCING USES	<u>972,676</u>	<u>954,157</u>	<u>954,157</u>	<u>951,914</u>	<u>(2,243)</u>
TOTAL 700-INTERFUND TRANSFERS	<u>972,676</u>	<u>954,157</u>	<u>954,157</u>	<u>951,914</u>	<u>(2,243)</u>
TOTAL EXPENDITURES	<u>1,454,825</u>	<u>2,636,967</u>	<u>2,359,354</u>	<u>1,829,464</u>	<u>(807,503)</u>

Economic Development Corporation

Positions	FY 2019	FY 2020
Assistant City Manager	0.3	0.3
Executive Assistant	0.8	0.8
Total Positions	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

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Assistant City Manager	30	\$112,262	\$141,541	\$170,820
Executive Assistant	8	\$38,377	\$48,386	\$58,395

**City of Live Oak
Economic Development Corporation Fund
Capital Requests
2019/2020 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Economic Development Corporation			
Capital Projects			
50-500.581	Water Rights		\$ 300,000
50-560.595	Unspecified Capital		<u>100,000</u>
Total Economic Development Corporation Fund Requests			<u>\$ 400,000</u>



**City of Live Oak
General Fund
Capital Requests
2019/2020 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Police Department			
10-530.583	Safety Equipment		
	Body armor - replacement patrol	\$ 4,500	
	Gas mask filters	420	
	SWAT body armor	10,500	
	Self-aid/Buddy-aid medical kits	300	
	Medical kit carriers	150	
	Stop stick piranha	500	
10-530.595	Other Capital		
	Furniture and chairs for Araiza Room	4,500	
	Upgrade/Replacement A/V equipment in training room	10,000	
	Spillman InSight	6,500	
	WatchGuard Redactive software	8,000	
	Cellbrite replacement	7,000	
	Spillman Data Conversion to new system	23,960	
	Selma to pay for half the migration cost	<u>(11,980)</u>	\$ 64,350
Communications Department			
10-535.574	Communication Equipment		
	Dispatch Consoles (4 at \$21,870 each)		87,480
Fire Department			
10-540.530	Buildings		
	Various repair/remodel to the Fire Department building	42,000	
10-540.580	Operating Equipment		
	Masimo Rad-57 Handheld Pulse CO-Oximeter	5,800	
	(2) ToughPad Rugged Laptops with equipment	9,450	
	Boat moter and various boat/trailer equipment	8,000	
10-540.586	Vehicles (Replace FD Admin Pickup vehicle)		
	Replace FD Admin Pickup vehicle	<u>49,000</u>	114,250

**City of Live Oak
General Fund
Capital Requests
2019/2020 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Public Works			
10-560.530	Building & Structures Cargo Lift to upstairs City Hall	15,000	
10-560.570	Equipment Replace Justice Center exterior gate controllers	<u>30,000</u>	45,000
Street Maintenance			
10-562.570	Equipment Sidewalk Grinder		5,000
Parks Maintenance			
10-565-530	Buildings & Structure Landscape/renovations around new Main City Park restroom		20,000
Information Technology			
10-685.579	Computer Equipment (20) Dell Optiplex 3060 SFF - PC Replacement Plan (3) Dell Latitude 15 3000 Series laptops (2) Spare Cisco GB Managed Switch Various Hardware requests	17,740 3,075 4,850 6,335	
10-685.591	Software Office 365 Business (80 @ \$9.50 x 12 months) Adobe Acrobat (32) Windows Server 2016 Standard open licenses (1) Windows Server Exch 2016 Standard/150 User CAL (6) Virtual Server upgrade to Servers 2016 Std/Exch 2016 Miscellaneous software	9,120 1,170 3,435 12,265 9,375 <u>2,490</u>	<u>69,855</u>
	Total General Fund Capital Requests (Funded)		<u>\$ 405,935</u>

**City of Live Oak
General Fund
Reserve Funded Items
2019/2020 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Capital Requests		\$ 405,935	
Less amount funded through recurring revenue		<u>(405,935)</u>	\$ -
Transfer to Asset Replacement (Capital)		470,246	
Amount Funded through Recurring Revenues		(487,657)	
Additional transfer to fund future Fire Equipment (Ladder & Pumper Trucks)		<u>1,250,000</u>	1,232,589
Transfer to Utility Operations for Fixed Base System (Loan)			
Utility Operations		28,400	
Utility Renewals and Replacement		<u>471,600</u>	500,000
City Council			
10-401.480	Contingencies		200,000
City Manager			
10-402.480	Contingency		10,000
Police Department			
10-530.480	Contingencies (Coban video equipment failure)		18,000
Dispatch (Communications)			
10-535.480	Contingencies (Radio equipment failure and/or programming)		9,500
Fire Department			
10-540.480	Contingencies		20,000
Public Works			
10-560-461	Emergency Contingencies		
	Unforeseen Maintenance Issues	15,000	
	Fuel costs over \$3.50 per gallon	31,840	
	Major HVAC Repairs/Replacements	20,360	
	Major mechanical Repairs	18,800	
	Fleet accident repairs and reconditioning	<u>9,000</u>	95,000

**City of Live Oak
General Fund
Reserve Funded Items
2019/2020 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Street Maintenance			
10-562.461	Emergency Contingencies for major street repairs		80,000
Planning & Zoning			
10-680.400	Professional Fees - City Comprehensive Plan (Carryover)		25,000
Development Services			
10-682.400	Professional Fees		
	Bureau Veritas Building Inspections Contingency		20,000
Information Technology			
10-685.480	Contingencies		<u>10,000</u>
	Total Reserve Funded Items		<u><u>\$ 2,220,089</u></u>

**City of Live Oak
Asset Replacement Fund
Capital Requests
2019/2020 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Police Department			
35-530.586	Vehicles		
	(3) Ford Interceptor Utility (Patrol Units)	\$ 118,800	
	(1) Ford Explorer (CID)	38,700	
35-530.597	Vehicle Equipment		
	(3) Patrol Units Equipment and Installation	85,800	
	(1) CID Unit Equipment and Installation	<u>4,000</u>	\$ 247,300
Parks Maintenance			
35-565.580	Operating Equipment		
	(1) Exmark Zero-turn Mowers		18,000
Stormwater Department			
35-567.580	Operating Equipment		
	(1) Zero Turn mower		18,000
Fire Department			
35-540.586	Vehicles		
	F350 Emgergency Command Truck	95,616	
	Equipment for Command Vehicle Replacement	<u>29,097</u>	<u>124,713</u>
	Total Asset Replacement Fund Requests		<u>\$ 408,013</u>

**City of Live Oak
Forfeiture Fund
Capital Requests
2019/2020 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Police Department			
11-531.582	Machinery & Equipment Miscellaneous - TBD	\$ 40,000	
11-531.583	Safety Equipment Miscellaneous - TBD	10,000	
11-531.595	Other Capital Miscellaneous - TBD	<u>20,000</u>	<u>70,000</u>
	Total Forfeiture Fund Requests		<u>\$ 70,000</u>

**City of Live Oak
 Court Technology Fund
 Capital Requests
 2019/2020 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Municipal Court			
15-430.579	Computer Equipment		
	Court Scheduling Program		\$ 6,375
	Total Court Technology Fund Requests		<u>\$ 6,375</u>

**City of Live Oak
Court Security Fund
Capital Requests
2019/2020 Approved Budget**

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

**City of Live Oak
 Emergency Radio System Fund
 Capital Requests
 2019/2020 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
	Total Emergency Radio System Fund Requests		<u>\$ 2,500</u>

**City of Live Oak
Alamo Regional SWAT Fund
Capital Requests
2019/2020 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Alamo Regional SWAT 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
2019/2020 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Capital Projects			
46-560.500	Construction		
	Sidewalk Connectivity along Toepperwein Rd	\$ 100,000	
	8' Fencecrete along Toepperwein Rd. (approx 2,500 ft)	250,000	
46-695.500	Constructions - Streets		
	Traffic Signal (\$118,000) - Toepperwein/Leafy Hollow	108,000	
46-562.xxx	Park Equipment		
	Park Benches	101,942	
46-691.530	Buildings & Structures		
	Various Facility Upgrades and Improvements	<u>50,000</u>	<u>\$ 609,942</u>
	 Total Capital Projects Fund Requests		 <u>\$ 609,942</u>

**City of Live Oak
Capital Projects Fund
Project Requests
2019/2020 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	Status
Sidewalk and bridge along Toepperwein Road to Miller Road	Budget
Sidewalk Connectivity - Toepperwein	
Park restrooms	
Tree Purchase Subsidy Program - subsidize the purchase of substantially sized trees	
Consistent LED street lights	Current Project
Upgrade traffic signals at Toepperwein and Forest Bluff with lighted signs at these locations	
Upgrade traffic signal at Leafy Hollow/Toepperwein to include lighted signs.	
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	Budget
Construct a fence/decorative wall along Toepperwein Road	
Construct a free, non-supervised play area with a water feature	
Splash pad and water play areas in park	
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	
Decorative park benches with City name/logo	Budget
Provide connection between main park entrances with overflow parking lot	TxDOT/LO
Large project to enhance the town center	
Public art	
Monument signs/murals for branding	
Amphitheater/performing arts center with tiered seating	
Mini fire pumper	
Sidewalk program for connectivity	
Replace playscape near rectangular pavilion in Main City Park	
New traffic signal on Toepperwein @ Lookout Road	
Community Garden	
Green House for city use	Aesthetic improvements to street island at corner of Toepperwein and Judson Road
Aesthetic improvements to street island at corner of Toepperwein and Judson Road	

City of Live Oak
Utility Development/Renewal and Replacement Fund
Capital Requests
2019/2020 Approved Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Utilities			
30-560.560	Water/Sewer System Renewal		
	Fixed Base Water Meter System - 1800 new meters, Base Station, Repeater Station, Software, Programming, etc	\$ 471,600	
	SCADA System Upgrade	22,000	
	Emergency Water Well Services	100,000	
	200 HP Well Motor & 150 HP Booster Pump Motor	35,000	
	Electrical Component Lightning Protection	50,000	
	Backup VFD For 200HP, 150HP, 100HP, 50 HP	<u>50,000</u>	\$ 728,600
30-560.561	Water/Sewer System Extension		
	Unforeseen extensions		50,000
30-560.588	Small Equipment Replacement		<u>5,000</u>
	Total Utility Development and R&R Fund Requests		<u><u>\$ 783,600</u></u>

City of Live Oak
Economic Development Corporation Fund
Capital Requests
2019/2020 Approved Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Economic Development Corporation			
Capital Projects			
50-500.581	Water Rights		\$ 300,000
50-560.595	Unspecified Capital		<u>100,000</u>
Total Economic Development Corporation Fund Requests			<u>\$ 400,000</u>

**City of Live Oak
Stormwater Utility Fund
Capital Requests
2019/2020 Approved Budget**

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



CITY OF LIVE OAK PAY SCALE 2019/20 APPROVED POSITIONS

Approved Titles	Grade	Min Step	Calculated Midpoint	Max Step
City Manager	35	\$143,278	\$180,646	\$218,014
Assistant City Manager	30	\$112,262	\$141,541	\$170,820
Director of Finance and Administrative Services	26	\$92,358	\$116,446	\$140,534
Fire Chief	26	\$92,358	\$116,446	\$140,534
Police Chief	26	\$92,358	\$116,446	\$140,534
Director of Public Works	26	\$92,358	\$116,446	\$140,534
Accounting and Human Resources Manager	18	\$62,512	\$78,815	\$95,119
Building Official	18	\$62,512	\$78,815	\$95,119
City Secretary	18	\$62,512	\$78,815	\$95,119
Public Works Superintendent	16	\$56,700	\$71,488	\$86,276
Animal Control Supervisor	10	\$42,310	\$53,345	\$64,380
Fire Inspector	10	\$42,310	\$53,345	\$64,380
Fleet Services Supervisor	10	\$42,310	\$53,345	\$64,380
Parks Supervisor	10	\$42,310	\$53,345	\$64,380
Recreation and Special Events Manager	10	\$42,310	\$53,345	\$64,380
Telecommunications Shift Supervisor	10	\$42,310	\$53,345	\$64,380
Utilities Supervisor	10	\$42,310	\$53,345	\$64,380
Human Resources Generalist	9	\$40,296	\$50,805	\$61,314
Purchasing and Budget Analyst	9	\$40,296	\$50,805	\$61,314
Clerk of Court	8	\$38,377	\$48,386	\$58,395
Crew Leader	8	\$38,377	\$48,386	\$58,395
Executive Assistant	8	\$38,377	\$48,386	\$58,395
Administrative Assistant	6	\$34,809	\$43,887	\$52,966
Code Enforcement Officer	6	\$34,809	\$43,887	\$52,966
Heavy Equipment Operator	6	\$34,809	\$43,887	\$52,966
Property and Evidence Room Technician	6	\$34,809	\$43,887	\$52,966
Telecommunications Officer	6	\$34,809	\$43,887	\$52,966
Permit Technician	6	\$34,809	\$43,887	\$52,966
Police Records Specialist	6	\$34,809	\$43,887	\$52,966
Building Maintenance Technician	5	\$33,151	\$41,797	\$50,444
Mechanic	5	\$33,151	\$41,797	\$50,444
Animal Control Officer	4	\$31,573	\$39,807	\$48,041
Deputy Court Clerk	4	\$31,573	\$39,807	\$48,041
Accounting and Payroll Specialist	4	\$31,573	\$39,807	\$48,041
Parks Maintenance Worker	3	\$30,069	\$37,911	\$45,754
Publics Work Maintenance Worker	3	\$30,069	\$37,911	\$45,754
Streets Maintenance Worker	3	\$30,069	\$37,911	\$45,754
Receptionist	3	\$30,069	\$37,911	\$45,754
Storm Water Maintenance Worker	3	\$30,069	\$37,911	\$45,754
Utility Billing Specialist	3	\$30,069	\$37,911	\$45,754
Utilities Maintenance Worker	3	\$30,069	\$37,911	\$45,754

**CITY OF LIVE OAK PAY SCALE
2019/20 APPROVED POSITIONS**

Approved Titles	Grade	Min Step	Calculated Midpoint	Max Step
Assistant Police Chief	P-5	\$88,967	\$107,644	\$126,321
Police Lieutenant	P-4	\$77,490	\$87,368	\$97,247
Police Sergeant	P-3	\$62,051	\$74,004	\$85,956
Police Sergeant - Detective	P-3	\$62,051	\$74,004	\$85,956
Patrol Corporal	P-2	\$56,884	\$65,027	\$73,171
Warrant Officer	P-2	\$56,884	\$65,027	\$73,171
Police Officer	P-1	\$50,833	\$58,111	\$65,388
Assistant Fire Chief	F-5	\$81,044	\$96,655	\$112,266
Fire Captain	F-4	\$66,636	\$75,130	\$83,625
Fire Lieutenant	F-3	\$62,873	\$69,926	\$76,978
Fire Lieutenant 2nd Class	F-2	\$48,039	\$55,688	\$63,338
Firefighter/EMT	F-1	\$42,076	\$46,168	\$50,260



**CITY OF LIVE OAK PAY SCALE
2019/20 APPROVED ANNUAL SALARY SCHEDULE**

Grade	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
1	\$27,274	\$27,955	\$28,654	\$29,371	\$30,105	\$30,858	\$31,629	\$32,420	\$33,230	\$34,061	\$34,913	\$35,785	\$36,680	\$37,597	\$38,537	\$39,500	\$40,488	\$41,500
2	\$28,637	\$29,353	\$30,087	\$30,839	\$31,610	\$32,400	\$33,210	\$34,041	\$34,892	\$35,764	\$36,658	\$37,575	\$38,514	\$39,477	\$40,464	\$41,475	\$42,512	\$43,575
3	\$30,069	\$30,821	\$31,591	\$32,381	\$33,191	\$34,020	\$34,871	\$35,743	\$36,636	\$37,552	\$38,491	\$39,453	\$40,440	\$41,451	\$42,487	\$43,549	\$44,638	\$45,754
4	\$31,573	\$32,362	\$33,171	\$34,000	\$34,850	\$35,721	\$36,615	\$37,530	\$38,468	\$39,430	\$40,416	\$41,426	\$42,462	\$43,523	\$44,611	\$45,727	\$46,870	\$48,041
5	\$33,151	\$33,980	\$34,830	\$35,700	\$36,593	\$37,508	\$38,445	\$39,406	\$40,392	\$41,401	\$42,436	\$43,497	\$44,585	\$45,699	\$46,842	\$48,013	\$49,213	\$50,444
6	\$34,809	\$35,679	\$36,571	\$37,485	\$38,422	\$39,383	\$40,368	\$41,377	\$42,411	\$43,471	\$44,558	\$45,672	\$46,814	\$47,984	\$49,184	\$50,414	\$51,674	\$52,966
7	\$36,549	\$37,463	\$38,400	\$39,360	\$40,344	\$41,352	\$42,386	\$43,446	\$44,532	\$45,645	\$46,786	\$47,956	\$49,155	\$50,384	\$51,643	\$52,934	\$54,258	\$55,614
8	\$38,377	\$39,336	\$40,320	\$41,327	\$42,361	\$43,420	\$44,505	\$45,618	\$46,758	\$47,927	\$49,125	\$50,354	\$51,612	\$52,903	\$54,225	\$55,581	\$56,970	\$58,395
9	\$40,296	\$41,303	\$42,335	\$43,394	\$44,479	\$45,591	\$46,730	\$47,899	\$49,096	\$50,324	\$51,582	\$52,871	\$54,193	\$55,548	\$56,937	\$58,360	\$59,819	\$61,314
10	\$42,310	\$43,368	\$44,452	\$45,564	\$46,703	\$47,870	\$49,067	\$50,294	\$51,551	\$52,840	\$54,161	\$55,515	\$56,903	\$58,325	\$59,783	\$61,278	\$62,810	\$64,380
11	\$44,426	\$45,536	\$46,675	\$47,842	\$49,038	\$50,264	\$51,520	\$52,808	\$54,129	\$55,482	\$56,869	\$58,291	\$59,748	\$61,241	\$62,773	\$64,342	\$65,950	\$67,599
12	\$46,647	\$47,813	\$49,009	\$50,234	\$51,490	\$52,777	\$54,096	\$55,449	\$56,835	\$58,256	\$59,712	\$61,205	\$62,735	\$64,304	\$65,911	\$67,559	\$69,248	\$70,979
13	\$48,979	\$50,204	\$51,459	\$52,746	\$54,064	\$55,416	\$56,801	\$58,221	\$59,677	\$61,169	\$62,698	\$64,265	\$65,872	\$67,519	\$69,207	\$70,937	\$72,710	\$74,528
14	\$51,428	\$52,714	\$54,032	\$55,383	\$56,767	\$58,187	\$59,641	\$61,132	\$62,661	\$64,227	\$65,833	\$67,479	\$69,166	\$70,895	\$72,667	\$74,484	\$76,346	\$78,254
15	\$54,000	\$55,350	\$56,734	\$58,152	\$59,606	\$61,096	\$62,623	\$64,189	\$65,794	\$67,438	\$69,124	\$70,852	\$72,624	\$74,439	\$76,300	\$78,208	\$80,163	\$82,167
16	\$56,700	\$58,117	\$59,570	\$61,060	\$62,586	\$64,151	\$65,754	\$67,398	\$69,083	\$70,810	\$72,581	\$74,395	\$76,255	\$78,161	\$80,115	\$82,118	\$84,171	\$86,276
17	\$59,535	\$61,023	\$62,549	\$64,113	\$65,715	\$67,358	\$69,042	\$70,768	\$72,537	\$74,351	\$76,210	\$78,115	\$80,068	\$82,069	\$84,121	\$86,224	\$88,380	\$90,589
18	\$62,512	\$64,074	\$65,676	\$67,318	\$69,001	\$70,726	\$72,494	\$74,307	\$76,164	\$78,068	\$80,020	\$82,021	\$84,071	\$86,173	\$88,327	\$90,535	\$92,799	\$95,119
19	\$65,637	\$67,278	\$68,960	\$70,684	\$72,451	\$74,262	\$76,119	\$78,022	\$79,973	\$81,972	\$84,021	\$86,122	\$88,275	\$90,482	\$92,744	\$95,062	\$97,439	\$99,875
20	\$68,919	\$70,642	\$72,408	\$74,218	\$76,074	\$77,976	\$79,925	\$81,923	\$83,971	\$86,070	\$88,222	\$90,428	\$92,688	\$95,006	\$97,381	\$99,815	\$102,311	\$104,868
21	\$72,365	\$74,174	\$76,028	\$77,929	\$79,877	\$81,874	\$83,921	\$86,019	\$88,170	\$90,374	\$92,633	\$94,949	\$97,323	\$99,756	\$102,250	\$104,806	\$107,426	\$110,112
22	\$75,983	\$77,883	\$79,830	\$81,826	\$83,871	\$85,968	\$88,117	\$90,320	\$92,578	\$94,893	\$97,265	\$99,697	\$102,189	\$104,744	\$107,362	\$110,046	\$112,798	\$115,617
23	\$79,782	\$81,777	\$83,821	\$85,917	\$88,065	\$90,266	\$92,523	\$94,836	\$97,207	\$99,637	\$102,128	\$104,681	\$107,298	\$109,981	\$112,730	\$115,549	\$118,437	\$121,398
24	\$83,771	\$85,866	\$88,012	\$90,213	\$92,468	\$94,780	\$97,149	\$99,578	\$102,067	\$104,619	\$107,235	\$109,915	\$112,663	\$115,480	\$118,367	\$121,326	\$124,359	\$127,468
25	\$87,960	\$90,159	\$92,413	\$94,723	\$97,091	\$99,519	\$102,007	\$104,557	\$107,171	\$109,850	\$112,596	\$115,411	\$118,297	\$121,254	\$124,285	\$127,392	\$130,577	\$133,842
26	\$92,358	\$94,667	\$97,034	\$99,460	\$101,946	\$104,495	\$107,107	\$109,785	\$112,529	\$115,343	\$118,226	\$121,182	\$124,211	\$127,317	\$130,500	\$133,762	\$137,106	\$140,534
27	\$96,976	\$99,400	\$101,885	\$104,433	\$107,043	\$109,719	\$112,462	\$115,274	\$118,156	\$121,110	\$124,137	\$127,241	\$130,422	\$133,682	\$137,025	\$140,450	\$143,961	\$147,560
28	\$101,825	\$104,370	\$106,980	\$109,654	\$112,395	\$115,205	\$118,086	\$121,038	\$124,064	\$127,165	\$130,344	\$133,603	\$136,943	\$140,367	\$143,876	\$147,473	\$151,159	\$154,938
29	\$106,916	\$109,589	\$112,329	\$115,137	\$118,015	\$120,966	\$123,990	\$127,090	\$130,267	\$133,523	\$136,862	\$140,283	\$143,790	\$147,385	\$151,070	\$154,846	\$158,717	\$162,685
30	\$112,262	\$115,068	\$117,945	\$120,894	\$123,916	\$127,014	\$130,189	\$133,444	\$136,780	\$140,200	\$143,705	\$147,297	\$150,980	\$154,754	\$158,623	\$162,589	\$166,653	\$170,820
31	\$117,875	\$120,822	\$123,842	\$126,938	\$130,112	\$133,365	\$136,699	\$140,116	\$143,619	\$147,210	\$150,890	\$154,662	\$158,529	\$162,492	\$166,554	\$170,718	\$174,986	\$179,361
32	\$123,769	\$126,863	\$130,034	\$133,285	\$136,617	\$140,033	\$143,534	\$147,122	\$150,800	\$154,570	\$158,434	\$162,395	\$166,455	\$170,616	\$174,882	\$179,254	\$183,735	\$188,329
33	\$129,957	\$133,206	\$136,536	\$139,950	\$143,448	\$147,035	\$150,710	\$154,478	\$158,340	\$162,299	\$166,356	\$170,515	\$174,778	\$179,147	\$183,626	\$188,217	\$192,922	\$197,745
34	\$136,455	\$139,866	\$143,363	\$146,947	\$150,621	\$154,386	\$158,246	\$162,202	\$166,257	\$170,414	\$174,674	\$179,041	\$183,517	\$188,105	\$192,807	\$197,627	\$202,568	\$207,632
35	\$143,278	\$146,860	\$150,531	\$154,294	\$158,152	\$162,106	\$166,158	\$170,312	\$174,570	\$178,934	\$183,408	\$187,993	\$192,693	\$197,510	\$202,448	\$207,509	\$212,697	\$218,014

**CITY OF LIVE OAK PAY SCALE
2019/20 APPROVED ANNUAL SALARY SCHEDULE**

Fire														
Grade	1	2	3	4	5	6	7	8	9	10	11	12	13	14
F-1	\$42,076	\$43,339	\$44,422	\$45,532	\$46,671	\$47,838	\$49,034	\$50,260						
F-2	\$48,039	\$49,480	\$50,717	\$51,985	\$53,284	\$54,616	\$55,982	\$57,381	\$58,816	\$60,286	\$61,793	\$63,338		
F-3	\$62,873	\$64,759	\$66,378	\$68,038	\$69,739	\$71,482	\$73,269	\$75,101	\$76,978					
F-4	\$66,636	\$68,635	\$70,351	\$72,110	\$73,912	\$75,760	\$77,654	\$79,596	\$81,585	\$83,625				
F-5	\$81,044	\$83,476	\$85,563	\$87,702	\$89,894	\$92,142	\$94,445	\$96,806	\$99,227	\$101,707	\$104,250	\$106,856	\$109,528	\$112,266

Police															
Grade	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
P-1	\$50,833	\$52,358	\$53,667	\$55,009	\$56,384	\$57,794	\$59,239	\$60,720	\$62,238	\$63,793	\$65,388				
P-2	\$56,884	\$58,590	\$60,055	\$61,556	\$63,095	\$64,673	\$66,289	\$67,947	\$69,645	\$71,387	\$73,171				
P-3	\$62,051	\$63,913	\$65,511	\$67,148	\$68,827	\$70,548	\$72,312	\$74,119	\$75,972	\$77,872	\$79,818	\$81,814	\$83,859	\$85,956	
P-4	\$77,490	\$79,815	\$81,810	\$83,855	\$85,952	\$88,101	\$90,303	\$92,561	\$94,875	\$97,247					
P-5	\$88,967	\$91,636	\$93,927	\$96,275	\$98,682	\$101,149	\$103,677	\$106,269	\$108,926	\$111,649	\$114,440	\$117,301	\$120,234	\$123,240	\$126,321

**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
Shift Differential Pay - Night Shift (6 PM - 6 AM)	\$ 100.00
Shift Differential Pay - Swing Shift (12 PM - 12 AM)	\$ 50.00

City of Live Oak, Texas
Approved Budget 2019/20

Seasonal Employee Hourly Pay Rate Schedule

<u>Position</u>	<u>Rate per Hour</u>
1st Year Lifeguard	\$ 9.93
2nd Year Lifeguard	\$ 10.45
Sr. Lifeguard	\$ 11.03
Lifeguard - Head Guard	\$ 12.87
Lifeguard - Pool Party	\$ 11.30
Lifeguard - Swim Lesson	\$ 11.30



City of Live Oak

State of Texas

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Live Oak, Texas 78233-2497

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