



LIVE OAK, TEXAS

2020/2021 Approved Annual Budget
October 1, 2020 through September 30, 2021
City Manager – Scott Wayman



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 \$289,729, which is a 4.89% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$204,084.”

2. The record vote of each member of the governing body by name voting on the adoption of the 2020/2021 budget is as follows:

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

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>2019/20</u>	Proposed Fiscal Year <u>2020/21</u>
a. The Property Tax Rate (<u>Adopted</u>)	\$0.414686	\$0.412217
b. The No-New-Revenue (NNR) Tax Rate	0.414686	0.412217
c. The NNR Maintenance & Operations Tax Rate	0.457407	0.472289
d. The Voter Approval Maintenance & Operations Tax Rate	0.493999	0.488819
e. The Total Voter Approval Tax Rate	0.597275	0.587125
f. The Total Voter Approval Tax Rate, adjusted for sales tax	0.432841	0.427045
g. The Debt Rate	0.103276	0.098306

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, Ramon Norris Jr, Ed Cimics, Aaron Dahl
AGAINST: None
PRESENT and not voting: Mayor Mary M. Dennis
ABSENT: None

4. The total amount of outstanding municipal debt obligations secured by property taxes is \$13,019,707. (including principal and interest). The total amount of outstanding debt obligations considered self-supporting is \$3,249,988. 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 2020-21 Principal & Interest Requirements for Debt Service are:

- a. Property Tax Supported Debt: \$1,408,698
- b. Self-Supporting Debt: \$907,212

City of Live Oak, Texas

Fiscal Year 2020-2021 Annual Budget

October 1, 2020 – September 30, 2021

City Council



Mary M. Dennis
Mayor



Mendell Morgan
Council Member, Place 1



Robert "Bob" Tullgren
Council Member, Place 2
Mayor Pro Team



Ramon Norris Jr.
Council Member, Place 3



Ed Cimics
Council Member, Place 4



Aaron Dahl
Council Member, Place 5

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

City of Live Oak

Approved Budget 2020/21

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 – 15,908
Area/Square Miles - 5.3 Square Miles
Miles of Streets - 45.98 Miles

UTILITIES

WATER

Residential Customers – 2,623
Commercial Customers - 170

SEWER

Residential Customers – 4,561
Commercial Customers - 218

PARKS & RECREATION

Live Oak Park – 97 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

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 2020/21

Table of Contents

General Information
Miscellaneous Statistics
Glossary of Accounts

2020/21 Budget Message / Assumptions	
Department Organizational Charts.....	I - XVIII
Summary – All Funds	1
2020/21 Ad Valorem Tax Rates.....	3

General Fund

General Fund Proposed Budget FY 2021	6
General Fund Approved Budget FY 2020	7
General Fund Graphs FY 2021	8
General Fund – Revenues	10
City Council.....	13
City Manager Office	14
City Secretary Office	16
Municipal Court.....	18
Finance.....	20
Emergency Management	22
Police Department.....	24
Communication Services	26
Fire & EMS Services	28
Public Works General	30
Street Maintenance.....	32
Animal Control	34
Parks Maintenance.....	36
Recreation	38
Planning & Zoning.....	40
Development Services	42
Information Technology	44
Other Financing Uses.....	45
General Fund Capital Requests.....	46
General Fund Additional Reserve Requests	48

Abatement Fund

Abatement Fund.....	51
---------------------	----

Asset Replacement Fund

Summary	53
Asset Replacement Fund Capital Request	57
General Fund Depreciation Schedule	58
EDC & Storm Water Depreciation Schedule.....	60

Debt Service Fund

Summary	61
GO Long Term Debt Instruments Summary Totals.....	63
General Obligation Bonds, Series 2010.....	64
General Obligation Bonds, Series 2014.....	65

Special Revenue Fund

Forfeiture Fund	67
Forfeiture Fund Capital Request.....	70
Federal/State Grand Fund	71
Child Safety Fund	73
Court Technology Fund	77
Court Technology Fund Capital Request.....	79
Court Security Fund.....	81
Hotel/Motel Occupancy Tax Fund.....	85
Emergency Radio System Fund.....	87
Emergency Radio System Fund Capital Request	90
Public, Educational and Governmental Access Channel (PEG) Fund.....	91
Alamo Regional SWAT Fund.....	93
Alamo Regional SWAT Fund Capital Request	96

Capital Projects Funds

Capital Projects Fund.....	97
Capital Projects Fund Capital Request.....	99
Capital Projects Project Requests	100
Woodcrest Park Fund.....	101

Enterprise Funds

Utility Operations Fund	103
Utility Development/Renewal & Replacement Fund	109
Utility Development/Renewal & Replacement Fund Capital Request.....	110
Storm Water Operations Fund	113

Economic Development Corporation Fund

Economic Development Corporation Fund	119
---	-----

Capital Outlay & Personnel Requests

Capital Requests.....	126
2020/21 Proposed Annual Salary Schedules.....	142
Certification Pay Schedule.....	149
Seasonal Employee Hourly Pay Rate Schedule.....	150



2020/21 BUDGET MESSAGE

Date: September 8, 2020
To: Mayor and City Council
From: Scott Wayman, City Manager
Leroy Kowalik, Finance Director
Subject: 2020/21 Budget

Well-Nourished Foundations Promote Growth For Any Circumstance

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”

What a difference a year makes? More specifically, what a difference a virus makes? Just last year, we were all in discussions about our next round of opportunities. Last year’s budget message was centered around how “yesterday’s decisions created today’s opportunities.” No one could have predicted this pandemic or health crisis hurdle that would change the mindset from where we were last year. But because of the strong well-nourished foundation we have created, as a result of our fiscal and budgeting strategies over the last 10 years, our roots are strong and will help us get through this crisis as quickly as possible.

The 2020/21 budget that is being presented, is much like a snapshot of last year’s budget. The situation many cities are finding themselves in because of this health crisis is causing staff to approach this budget cycle with more caution than normal. The US economy seems to be getting back on track but there is still a lot of questions to be answered. Our strong foundation allows for us to be cautious but also stay aggressive on moving the city forward. This is why this year’s budget theme of “Well-Nourished Foundations Promote Growth For Any Circumstance” was selected.

During the past 11-12 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 the strong fiscal foundation that we have now. It is this same strong fiscal foundation we now call upon to get us through this economic situation quickly.

The 2020/21 budget cycle continues to reflect a prosperous environment. The City continues to see signs of a positive economy with new growth popping up around town. The level of sales tax remittance during 2014 - 2019 has been incredible. 2019/20 is projecting to see a decrease in sales tax levels due to the current economic situation but the proposed 2020/21 budget is projecting a strong recovery to get levels back where they were. The 2020 Certified Tax Rolls reflect that residential and commercial property values are still on the rise slightly. The City had over \$49.5 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 2020/21 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 "looking to the future" as we work through this health crisis. There were no major changes to this 2020/19 budget. There are some temporary transfer suspensions due to the current situation to help keep us fiscally sound and ensure us that the City will get through this fiscally sound. 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 no-new-revenue rate. The no-new-revenue 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 \$0.412217 per \$100 of taxable value, which is the calculated no-new-revenue 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 continues to look forward to align and prepare itself for a stable future.
2. "Well-Nourished Foundations Promote Growth For Any Circumstance" is the theme for this year's budget. Previous budgets allowed the City to have the stable well-nourished foundation that is necessary in order to withstand obstacles that may come our way. The results of these efforts were visible in the preparation of 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 will allow the City to rebuild some of its revenue capacity lost to the economic shutdown from this health crisis. This budget temporarily suspended 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. As a result, this year's budget does not have any new major capital projects slated for funding. We will be looking to restore this capital project program when things return back to normal.
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.

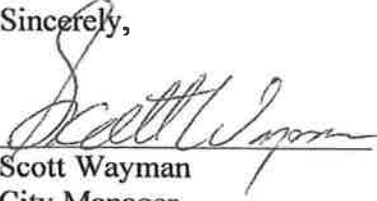
4. Continue to seek other opportunities to relieve the burden placed on stabilized revenue streams within the General Fund. This could be accomplished by finding new revenue streams, outsourcing certain functions or possibly consolidating functions.
5. Complete the projects currently underway and begin 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 water and sewer services. The main reason for the increases 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 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 2020/21 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 that is the calculated no-new-revenue rate. The rate of \$0.412217 per \$100 valuation is the calculated no-new-revenue tax rate.

In conclusion, the City of Live Oak has endured many challenges over the past twelve plus years. The COVID19 health crisis is just another challenge that we now face. The fruits of many fiscal decisions over the same time period will allow the City to pull through this latest challenge with very little or no long-term effects. 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. Over the years, the City stood strong on the concept of staying lean within all departments. While other cities around us were adding various public facilities and then hiring employees to staff these facilities, Live Oak stood strong on the basis of being fiscally responsible to our citizens and our bondholders. This approach created the City's well-nourished foundation that will allow us to push through these challenges and allow the City's roots to remain very strong so that we will get back to being prosperous. The City of Live Oak is still in some exciting times despite what is currently going on. The storyline of this budget "Well-Nourished Foundations Promote Growth For Any Circumstance" 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
2020/2021 Approved Budget**

Attachment A

Budget 2020/21: What else can fiscal year 2019/2020 throw at us? A better question may be what has not been thrown at us in fiscal year 2019/2020? Whatever question you want to answer, the future continues to look very promising for the City of Live Oak, its citizens and retail partners. The overall message for the 2019/20 budget was “Yesterday’s Decisions Created Today’s Opportunities”. How true is that statement now. Decisions of yesterday, have provided the City with the sound, stable base that we are able to stand on when things get rocky. The City has continued to see some generous economic growth over the last several years. This trend is projected to continue into the future. Council and staff should continue to do the great job managing this economic growth without over-extending the finances. This proposed budget continues that strategy while providing high levels of service to the citizens and retail partners within the City. This budget was also prepared with a significant amount of “caution” due to the effects of COVID-19. Programs and services that are already in place are being proposed for funding at the same level 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

This area is the highlight of the 2020/2021 budget process. With the onset of COVID-19, the City has seen a (28.11%) decrease in sales tax reported to us for March sales. A (37.27%) decrease for sales tax reported to us for April sales. But when looking at sales tax numbers from October 2019 through April 2020, the City is reporting a decrease of (1.05%). The tough part is projecting what type of recovery we will have and will there be a second or third wave that will alter the recovery process. For the proposed budget, staff is taking a conservative but optimistic approach in projecting its sales tax revenue. Sales tax always is continually monitored, but even more so in today’s situation.

Franchise Fees

The City has seen great returns on franchise fees over the last several years. The proposed budget has a very slight increase to franchise fees.

Property Tax

The “Working Draft” budget is being presented with the assumption of staying at the effective tax rate or as it is called now “no new revenue rate”. This tax rate is the rate



**City of Live Oak
Budget Assumptions and Estimates
2020/2021 Approved Budget**

Attachment A

that would bring in approximately the same amount of tax revenue that is generated in the current tax year on properties that will be taxed in both years. BCAD is reporting preliminary estimates of \$49,563,558 in new property value added to the city's tax roll. The proposed budget includes the additional taxes from this added value and also the start of the property tax incentive payment for IKEA/LOTG. January 1, 2020 is the date that BCAD uses to assess values. More discussions will take place on property tax rates.

Fund Balance

The City will again propose to utilize part of the City's General Fund unassigned fund balance. The 2019/2020 budget contained a transfer of funds (\$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 2-3 years, as well as, a loan transfer of \$500,000 to the utility operations fund for the acquisition of a new "Fixed Base" metering system. In preparing, the 2020/2021 budget, the effects of COVID-19 are also factored in to determine at what level the reserves can act as a funding source while still maintaining a healthy level.

Expenditures

Personnel Costs

As mentioned in prior budget 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 increases, retirement, health care and other benefits being those costs.

The proposed 2020/21 budget is being presented with the following assumptions and estimates relating to personnel costs.

- There are approximately 118.5 full-time equivalents (FTEs) in the 2019/20 budget. The only FTE change in the 2020/2021 budget is making one part-time deputy court clerk a full-time clerk. That would put us at 119 FTE's. There were requests from both Fire and Police of adding personnel but the effects of COVID-19 have delayed these



**City of Live Oak
Budget Assumptions and Estimates
2020/2021 Approved Budget**

Attachment A

discussions until a recovery track record can be established.

- The City continues discussions with upper management on adding personnel.
- If necessary, we can asterisk the proposal of making the part-time deputy court clerk a full-time position contingent upon the pace of the recovery.
- The City recently underwent a Salary Compensation and Benefit Study. This study was funded in the current 2019/20 budget. The presented budget contains a 1.5% market adjustment across all pay ranges.
- The presented budget continues 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.
 - HUB International (the City's 3rd party benefit administrator) met with staff to inform of what to expect for the upcoming year. The City has fared better this year than the last couple of years but there were still some sizable claims that are causing the projections for rate renewals to be significant. A 25% increase is contained in this budget for health premiums. Our benefit administrators are currently working to get bring that increase amount down.
 - As the process concludes and the best and final offers are given, staff will make any modifications to the proposed budget prior to adoption.
- TMRS (retirement) has issued their rate letter for the upcoming year and our FULL rate has decrease slightly for the upcoming year. The City began paying down the net pension obligation (NPO) in the 2014/15 budget and has satisfactory paid off the obligation. This NPO was created when TMRS modified their actuarial tables which cause everyone's retirement rates to increase sharply. They offered cities the ability to fund at the "full rate" or at a lower "phase-in" rate for 5 years. Live Oak decided to fund TMRS at the lower phase-in



**City of Live Oak
Budget Assumptions and Estimates
2020/2021 Approved Budget**

Attachment A

rate which created this NPO (difference between the full-rate and the phase-in rate). The city may continue to pay additional money towards the net pension liability to help keep our rates level but in this presented budget, the \$90,000 was temporarily stopped.

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 This presented budget continues the utilization of unassigned fund balance to fund certain items. At September 30, 2019, the City's fund balance was just over 12 months' worth of general operating expenditures. In the 2019/2020 budget, Council approved the transfer of funds (\$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 2-3 years, as well as, a loan transfer of \$500,000 to the utility operations fund for the acquisition of a new "Fixed Base" metering system. The City again is utilizing its fund balance to cover the cost of capital, one-time expenditures and contingencies as a way to manage its level of fund balance.

Items for discussion necessary for the final budget preparation:

General Fund:

Revenue – Discuss methodology behind sales tax projections.

Net Pension Obligation – Met the obligation. Temporarily suspended the continuation of funding this additional TMRS payment because of the COVID-19 situation. Will hopefully resume in 2021/2022 budget cycle.

Salary adjustments – This budget is presented with a 1.5% market adjustment across the board. No new personnel other than the making of a part-time deputy court clerk position a full-time position. Reclassing the Fire Inspector from a grade 10 to a grade 12 as per our salary compensation consultant.



**City of Live Oak
Budget Assumptions and Estimates
2020/2021 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. The largest capital purchase in the budget (\$325,000) is a replacement of the current playscape in the main city park. The City is working with the EDC to potential fund some or all of this project.

Asset Replacement Fund:

No recommend change to the budgeting strategy for this fund. There will need to be an additional transfer from the General Fund reserves to this fund for the future purchases (FY2022/23) of two large fire apparatuses but not in this 2020/2021 cycle.

Debt Service Funds:

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. Discussions will be needed on the possibility of issuing new debt (approx. \$4 million) for some major street projects.

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 2020/21 proposed budget.

Capital Projects Fund:

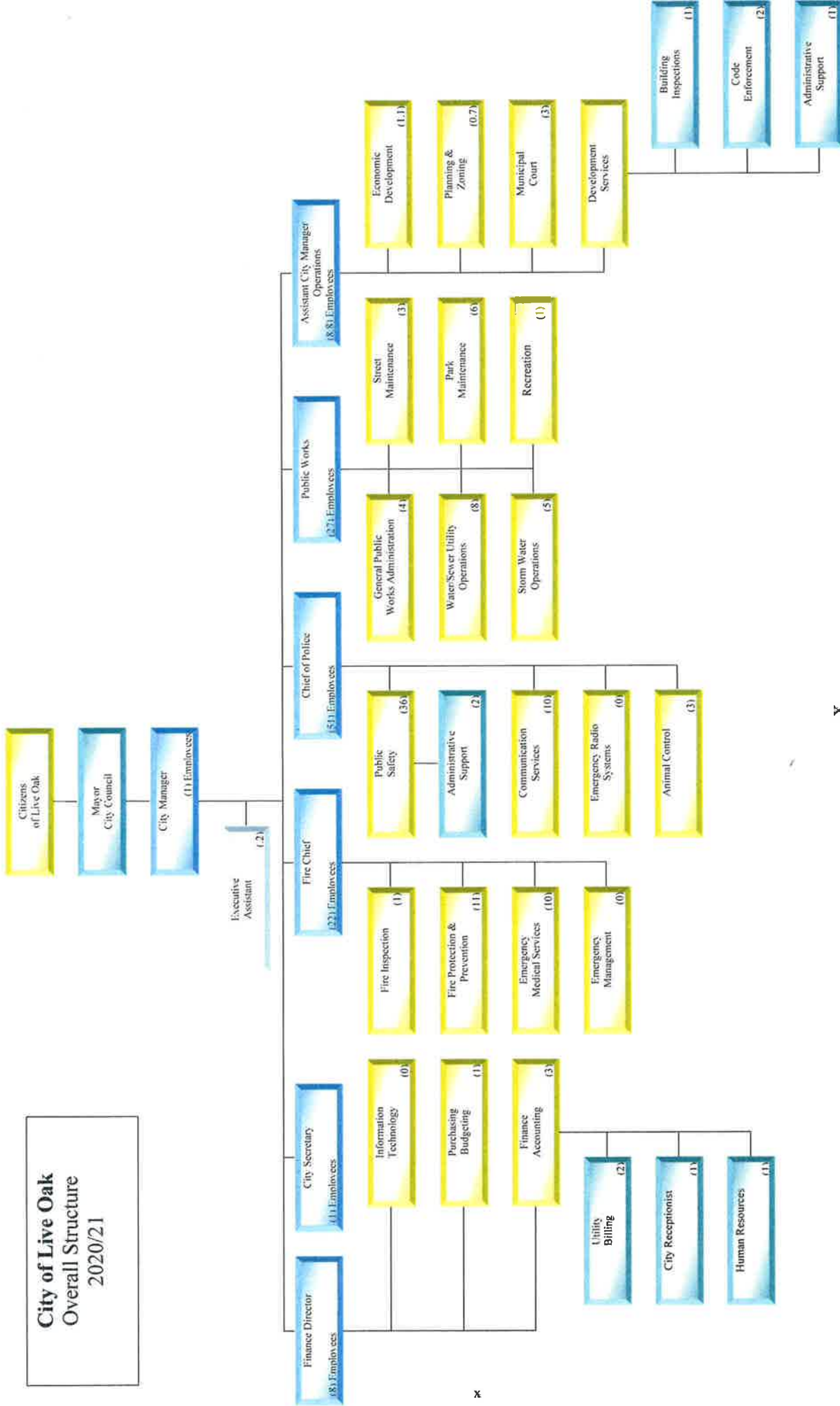
This budget suspends the funding of the funding of the Capital Projects Fund due to the effects of COVID-19. Staff has recommended funding a couple of small facility rehab projects through the Capital Projects Fund. In addition to these small projects, the parks department will continue purchasing decorative park benches with City name/logo from the remainder of the inheritance money. No new major projects are being requested in the 2020/2021 budget cycle.

Utility Funds:

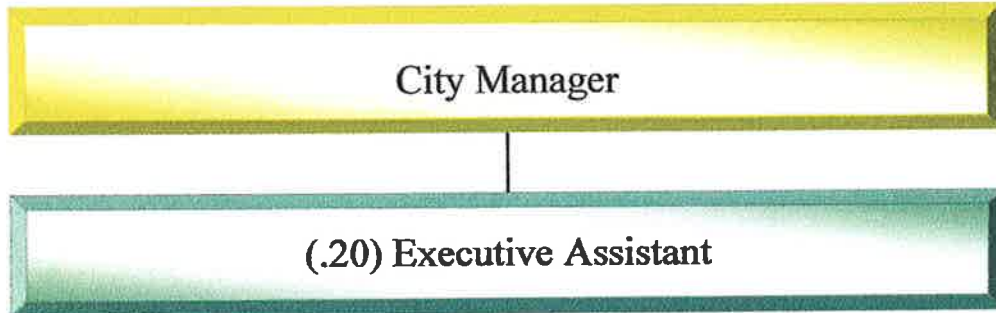
In the current fiscal year, City Council passed an Ordinance that increased our sewer rates. This rate increase went into effect in January 2020. The proposed 2020/21 budget does contain rate increases to both water and sewer.

In the Utility R&R fund, staff is proposing a \$600,000 project to do the last set of water storage tank paintings. This budget is also allocating funds to address the inflow and infiltration initiative between Live Oak, Universal City, Converse and SARA. Discussions on these proposals will take place during budget workshops.

City of Live Oak Overall Structure 2020/21



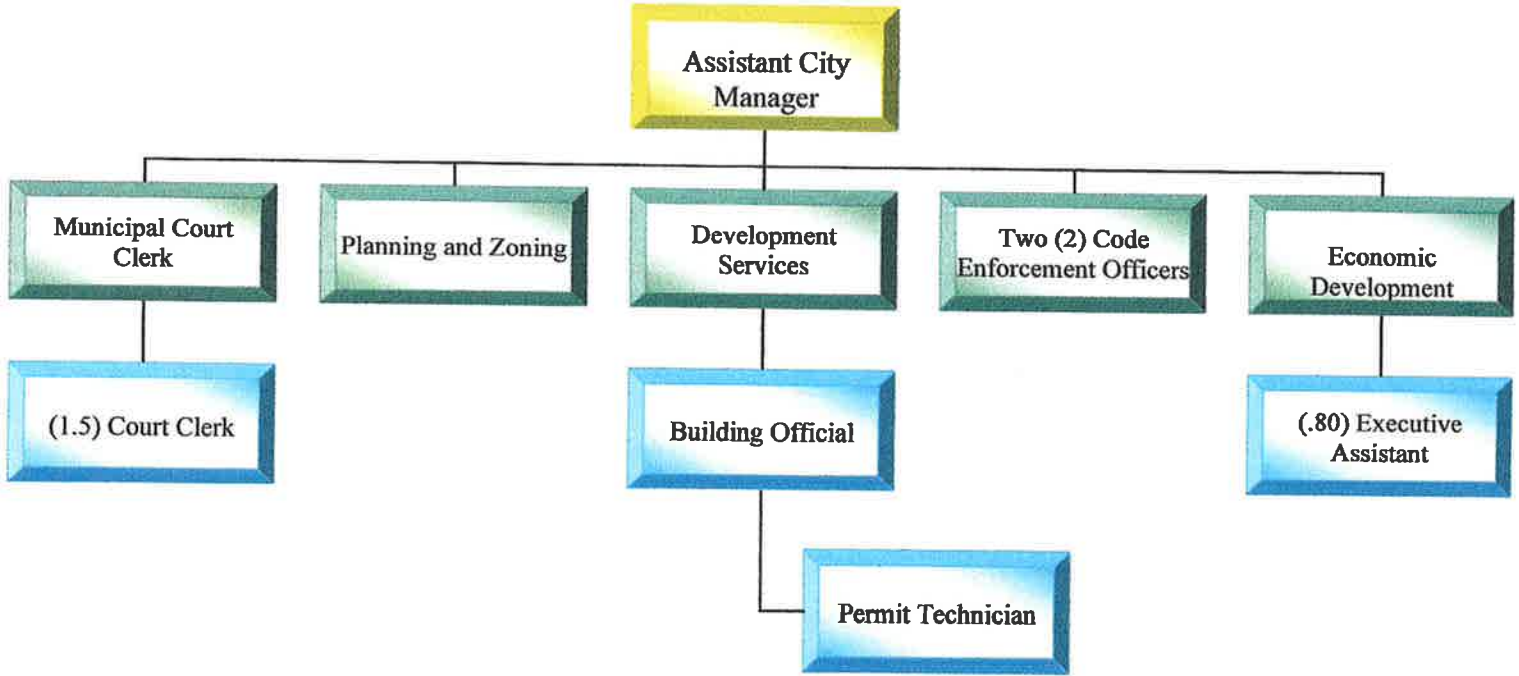
City of Live Oak
City Manager
Department Organizational Chart



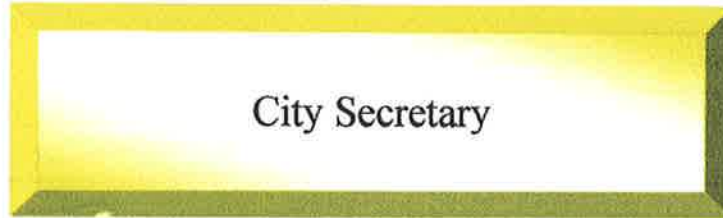
City of Live Oak

Assistant City Manager

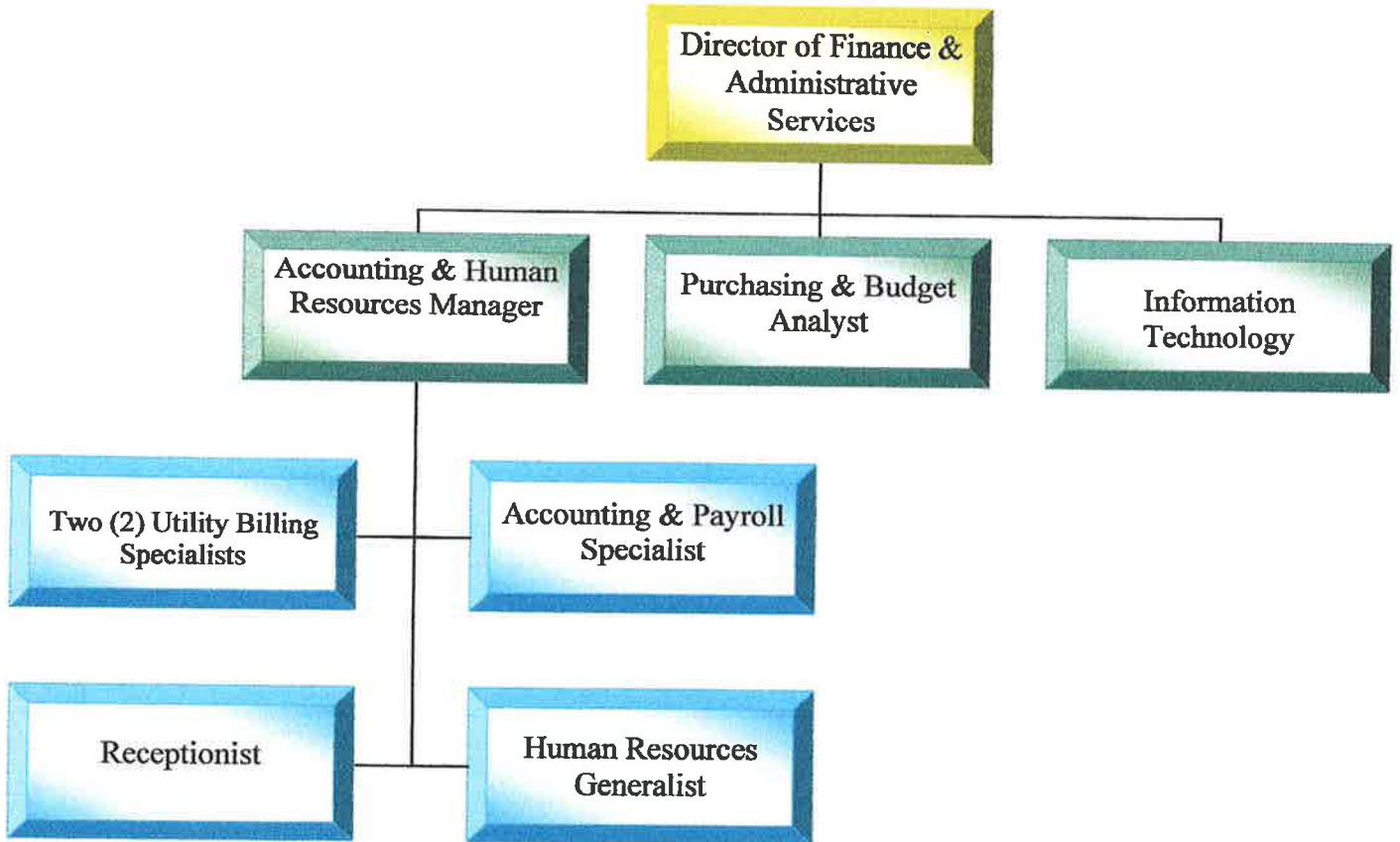
Department Organizational Chart



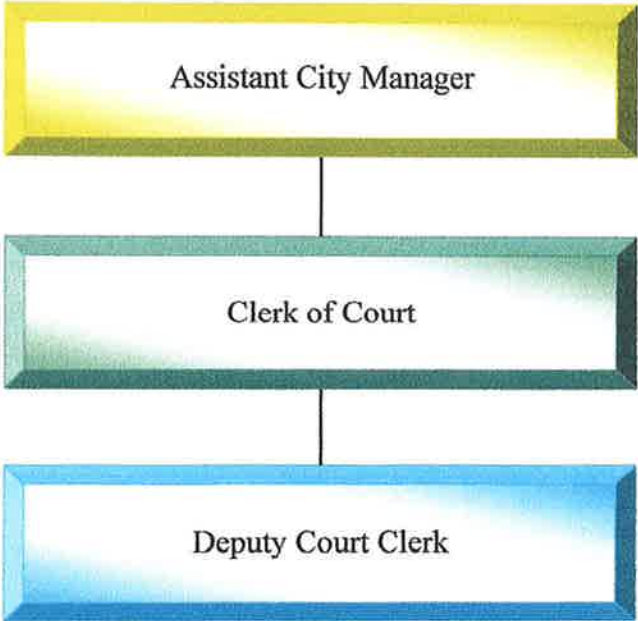
City of Live Oak
City Secretary
Department Organizational Chart



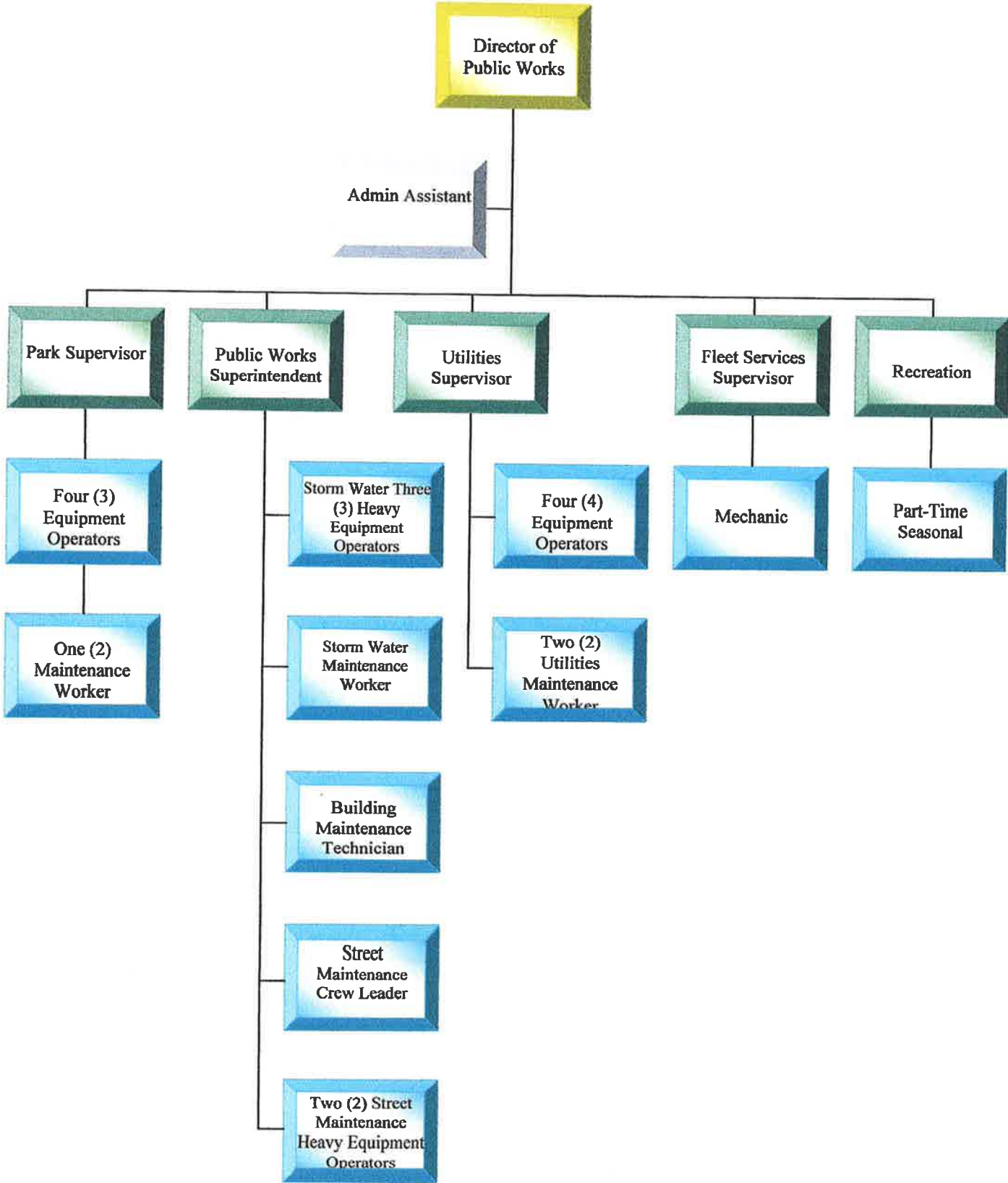
City of Live Oak Finance Department Department Organizational Chart



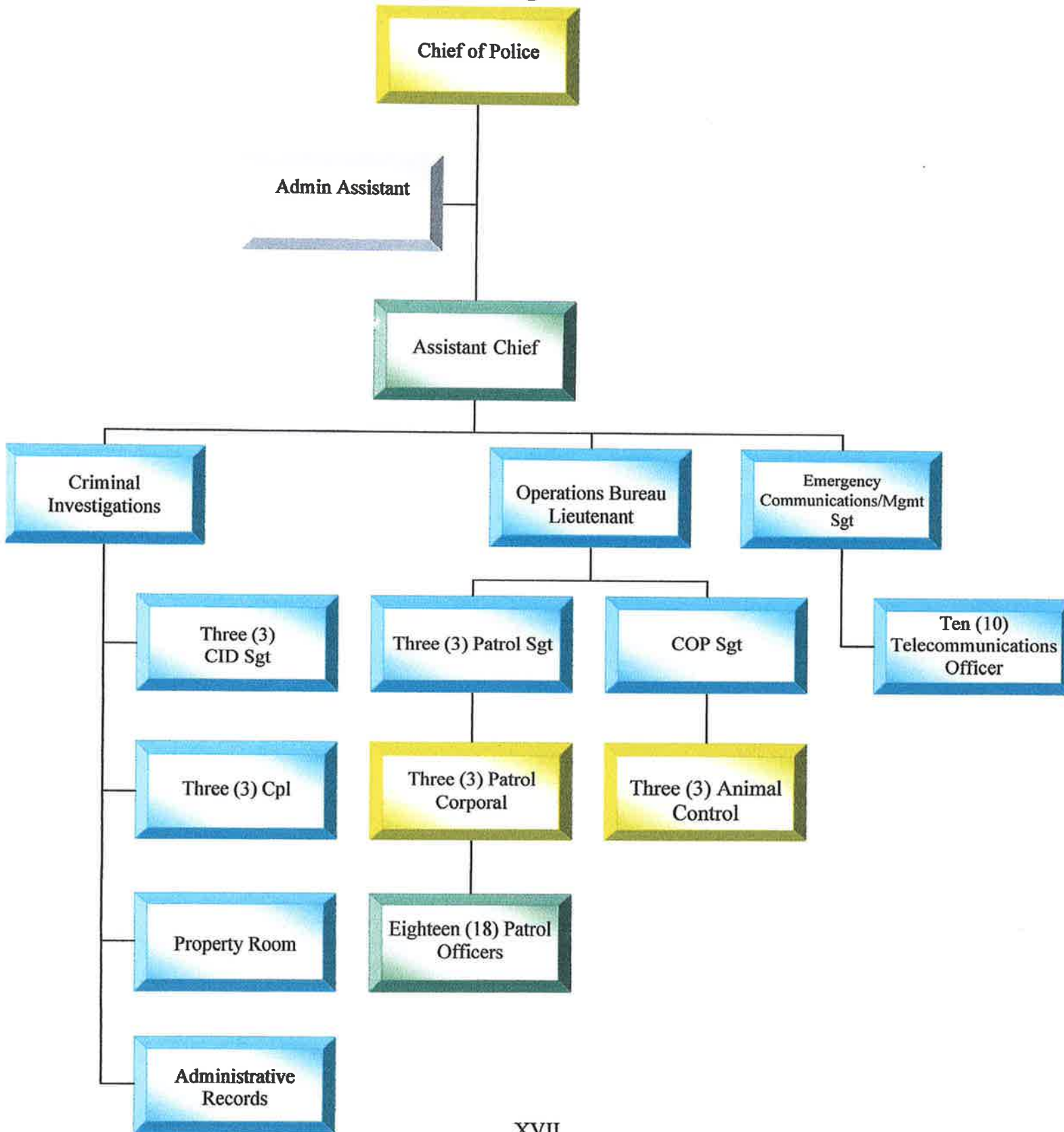
**City of Live Oak
Municipal Court
Department Organizational Chart**



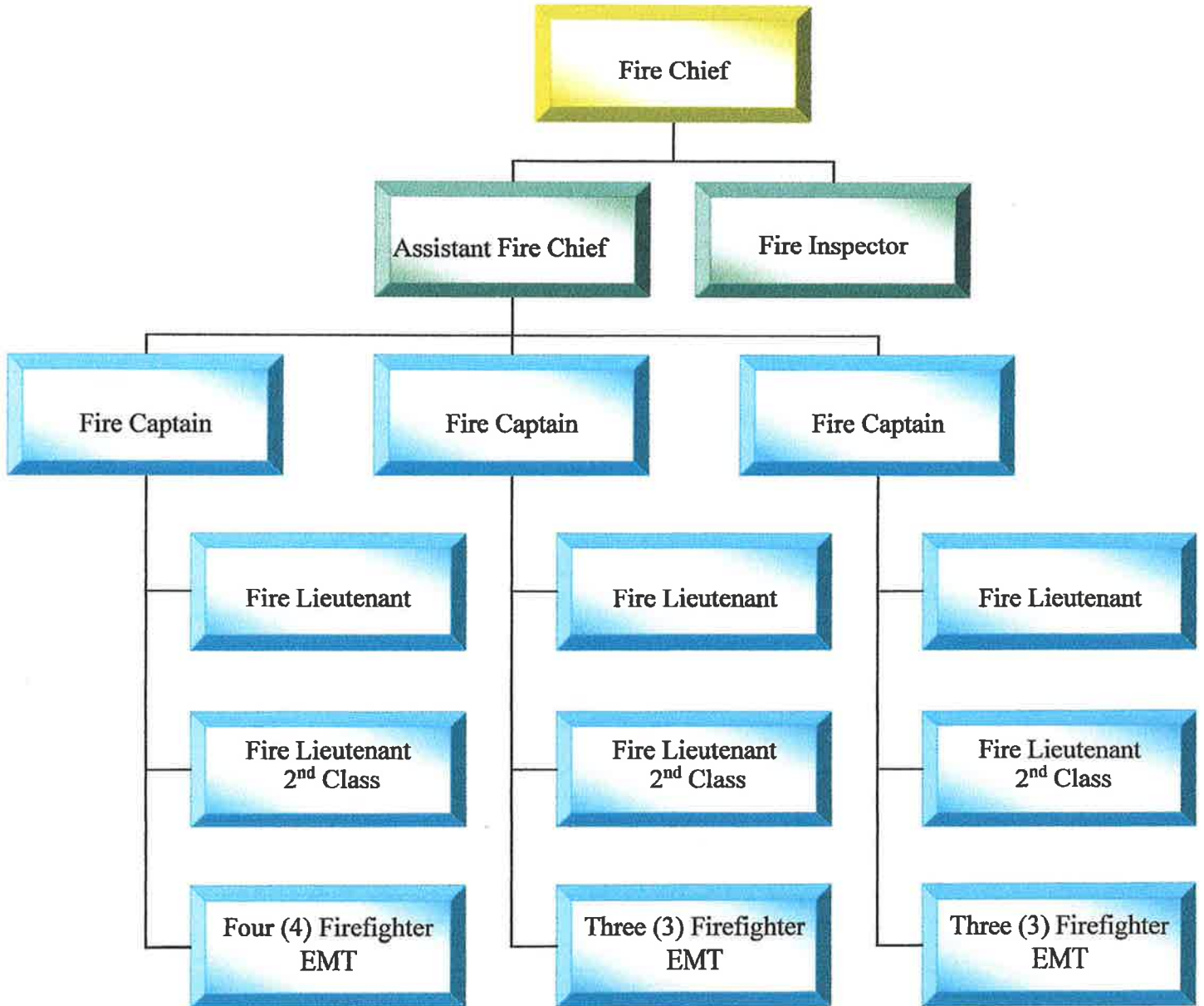
City of Live Oak
Public Works
Department Organizational Chart



City of Live Oak Police Department Department Organizational Chart



City of Live Oak Fire Department Department Organizational Chart



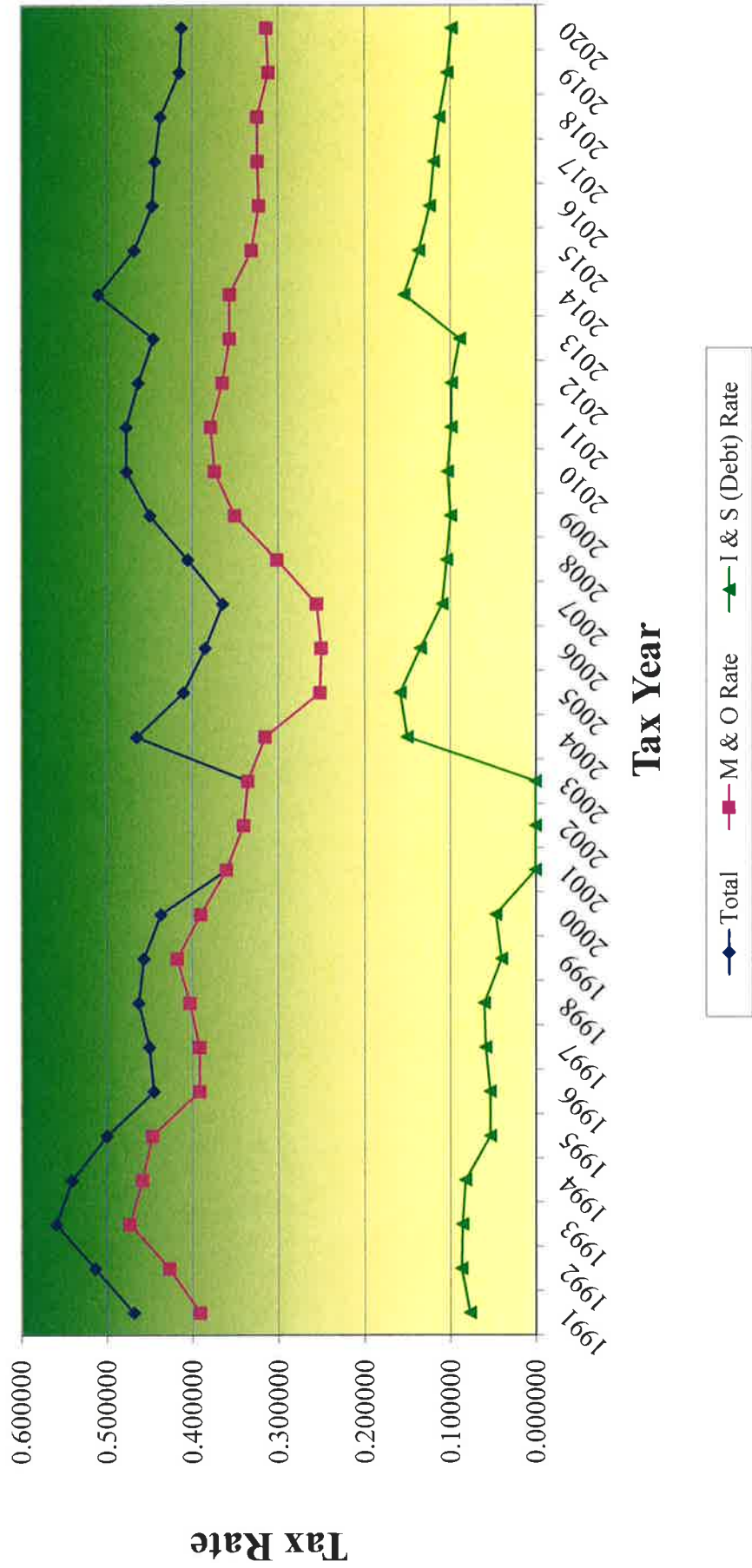


Summary—All Funds

**CITY OF LIVE OAK
APPROVED BUDGET 2020/2021
SUMMARY - ALL FUNDS**

	<u>Estimated Beginning Balance Oct. 1, 2020</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, 2021</u>
General Fund	\$ 10,216,648	\$14,436,488	\$ 292,500	\$14,278,808	\$ 450,180	\$ 792,004	\$ 9,424,644
Abatement Fund	10,389	7,000	-	16,000	-	-	1,389
Asset Replacement Fund	4,474,177	40,000	567,087	301,300	-	-	4,779,964
Debt Service Fund	400,960	1,410,198	907,212	2,317,410	-	-	400,960
Special Revenue Funds							
Forfeiture Fund	76,877	52,260	-	70,000	-	-	59,137
Federal/State Grants Fund	-	-	-	-	-	-	-
Child Safety Fund	104,399	17,000	-	22,800	-	-	98,599
Court Technology Fund	122,031	14,500	-	20,015	-	-	116,516
Court Security Fund	49,893	10,750	-	22,700	-	-	37,943
Hotel Occupancy Tax Fund	1,252,110	540,000	-	550,000	-	-	1,242,110
Emergency Radio Sys Fund	91,265	37,750	-	24,015	20,000	-	85,000
PEG Fund	339,880	45,000	-	-	-	-	384,880
Alamo Regional SWAT Fund	46,182	39,000	6,500	15,035	-	-	76,647
Capital Projects Funds							
Capital Projects Fund	927,524	10,000	-	192,010	-	-	745,514
Woodcrest Park Fund	-	-	-	-	-	-	-
Enterprise Funds							
Utility Operations Fund	377,125	4,675,750	-	4,114,025	603,002	-	335,848
Utility Dev/R&R Fund	1,095,900	20,000	310,000	1,015,000	-	-	410,900
Stormwater Operation Fund	438,842	630,000	-	843,750	60,222	-	164,870
Economic Dev. Corp. Fund	<u>3,451,360</u>	<u>2,123,083</u>	<u>-</u>	<u>887,575</u>	<u>949,895</u>	<u>-</u>	<u>3,736,973</u>
Total Funds	<u>\$ 23,475,562</u>	<u>\$24,108,779</u>	<u>\$2,083,299</u>	<u>\$24,690,443</u>	<u>\$2,083,299</u>	<u>\$ 792,004</u>	<u>\$ 22,101,894</u>

City of Live Oak Ad Valorem Tax Rates



**City of Live Oak
2020/21 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
2020	2021	0.412217	0.313911	0.098306	0.160008



10 - General Fund

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

LiveOak

★ THE CITY OF LIVE OAK TEXAS ★



**GENERAL FUND
APPROVED BUDGET
FISCAL YEAR 2020/2021**

Estimated Beginning Fund Balance October 1, 2020:

\$10,216,648

Estimated Revenues:

14,728,988

Approved Expenditures:

Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures
City Council	3,130	16,200	220,000	-	239,330
City Manager's Office	252,600	2,000	33,800	-	288,400
City Secretary's Office	114,325	53,830	323,620	23,500	515,275
Municipal Court	213,350	9,400	119,315	1,545	343,610
Finance Department	434,650	22,750	179,230	-	636,630
Emergency Management Office	-	2,775	14,060	-	16,835
Police Department	4,224,600	166,789	247,273	66,259	4,704,921
Communication Services	695,250	14,000	49,792	-	759,042
Fire & EMS Services	2,229,000	159,593	350,176	126,039	2,864,808
Public Works	364,000	300,015	470,400	15,000	1,149,415
Street Maintenance	215,250	111,415	249,900	-	576,565
Animal Control	221,250	25,975	40,502	13,000	300,727
Parks Maintenance	400,000	74,400	131,700	30,000	636,100
Recreation	163,750	30,750	89,800	-	284,300
Planning & Zoning	121,025	4,000	36,350	-	161,375
Development Services	301,250	9,115	74,670	-	385,035
Information Technology	-	6,350	334,050	76,040	416,440
Transfers Out.	-	-	6,500	443,680	450,180
Total Expenditures	<u>9,953,430</u>	<u>1,009,357</u>	<u>2,971,138</u>	<u>795,063</u>	<u>14,728,988</u>

Net Revenues/Expenditures

-

Less Fund Balance Used in 2021 Operations

(792,004)

Ending Fund Balance September 30, 2021:

\$ 9,424,644

**GENERAL FUND
APPROVED BUDGET
FISCAL YEAR 2019/2020
(AS AMENDED)**

Beginning Fund Balance October 1, 2019: \$11,766,622

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, Inspections & 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
Leisure Services	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>

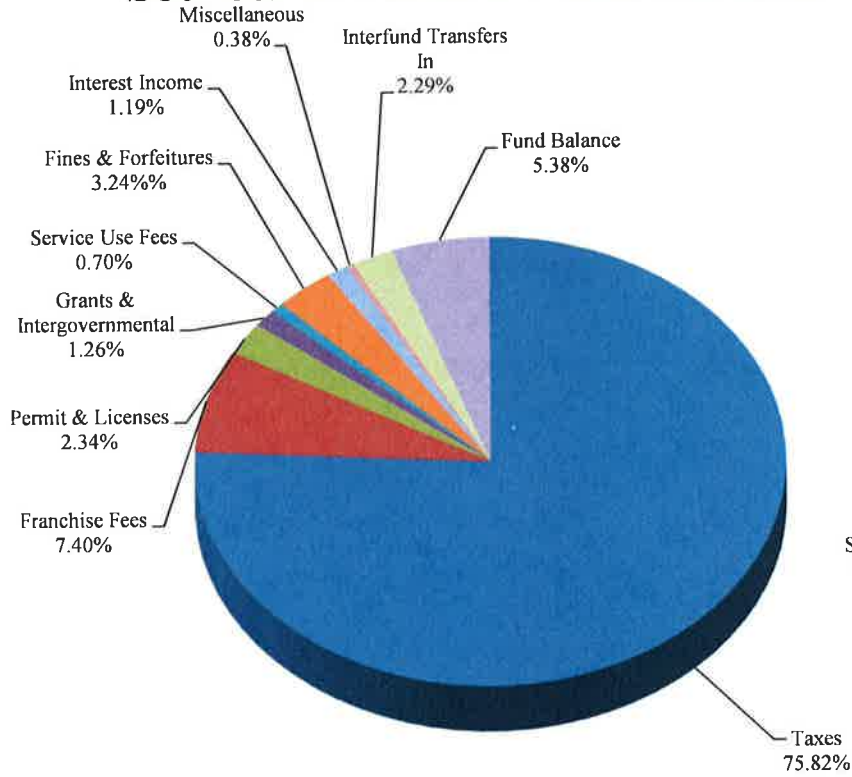
Net Revenues/Expenditures -

Less Fund Balance Used in 20120Operations (2,220,089)

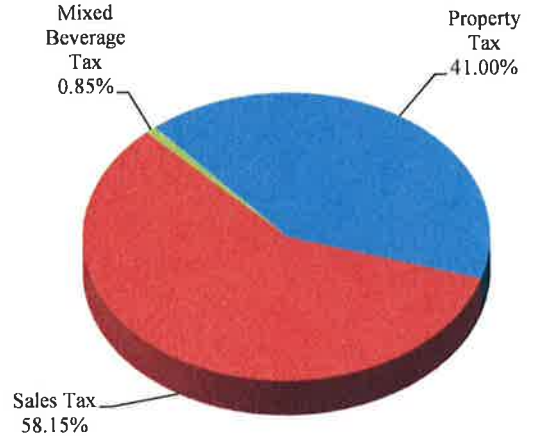
Ending Fund Balance September 30, 2020: \$ 9,546,533

**City of Live Oak
Approved Budget - General Fund
Fiscal Year 2020/21**

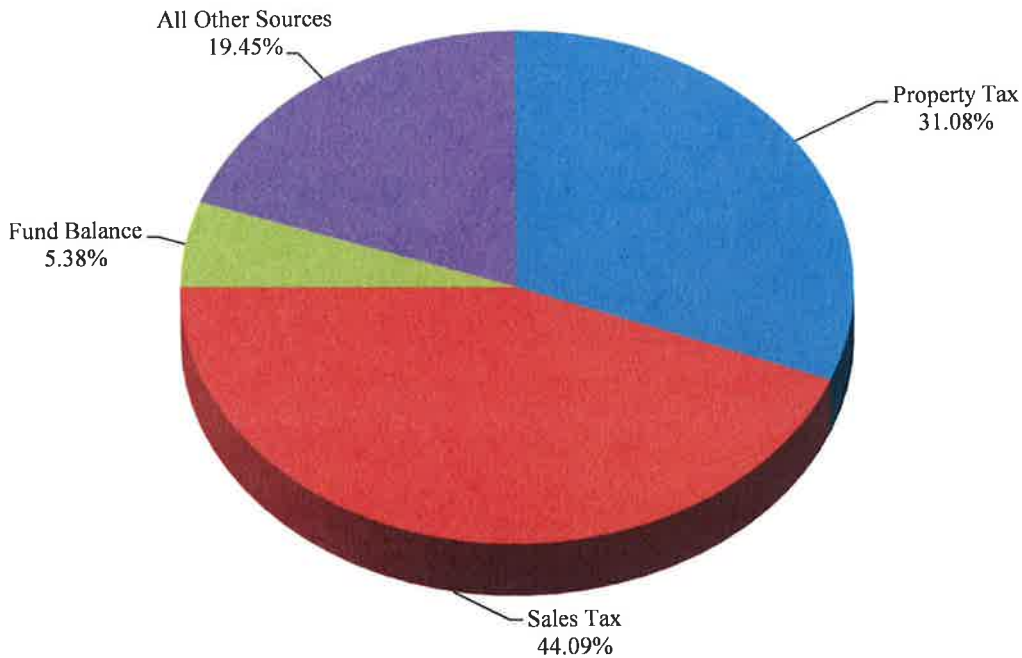
Sources of General Fund Revenue



Sources of Taxes

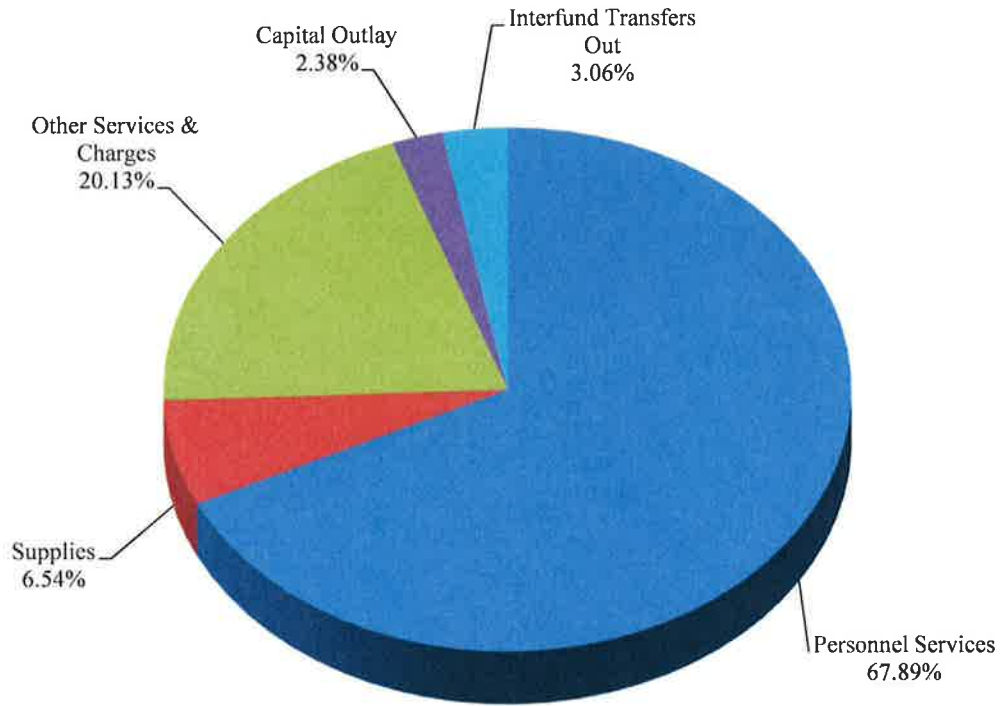


Sources of General Fund Revenue

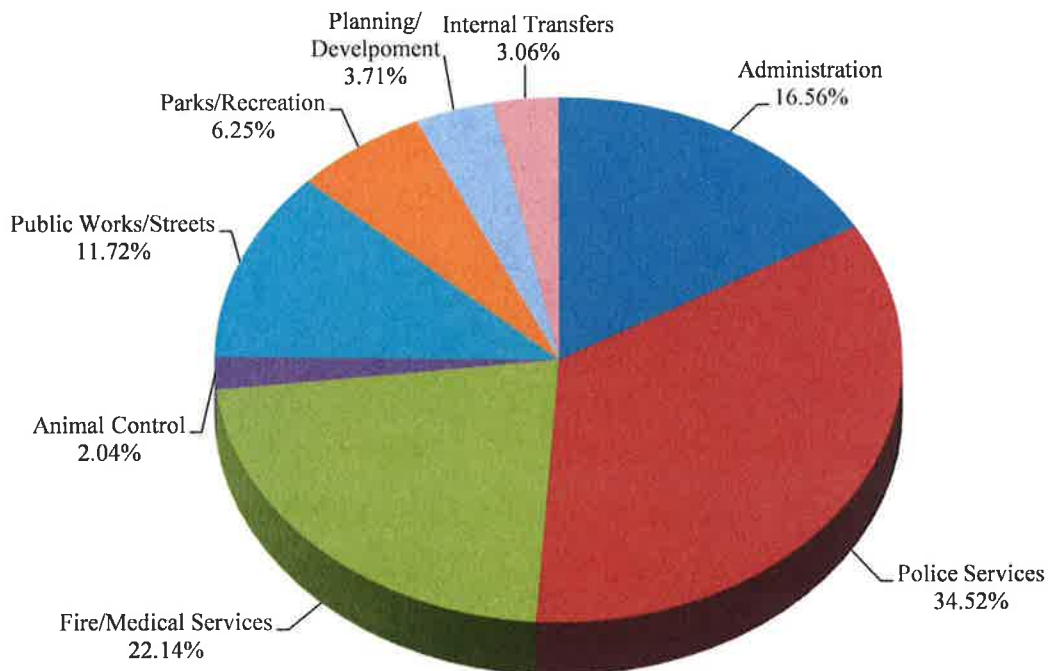


City of Live Oak
Approved Budget - General Fund
Fiscal Year 2020/21

Uses of General Fund Revenue



Uses of General Fund Revenue



City of Live Oak
General Fund
2020/21 Approved Budget

	<u>Audited</u> <u>2018/19</u> <u>Actual</u>	<u>Current FY 2019/20</u>		<u>Approved</u> <u>Budget</u> <u>FY 2020/21</u>	<u>Budget</u> <u>Increase/</u> <u>(Decrease)</u>	
		<u>Amended</u> <u>Budget</u>	<u>Projected</u> <u>End-of-Year</u>			
REVENUES						
TAXES - AD VALORM						
310.110	Current AdValorem Tax Rev	4,255,160	4,448,289	4,448,289	4,731,855	283,566
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	3,598	6,000	15,841	6,000	-
310.900	Refunds - AdValorem Taxes	-	(1,000)	-	(1,000)	-
310.912	Incentive - RBFCU	-	(72,000)	31,938	(36,728)	35,272
310.913	Incentive - IKEA/LOTG	-	-	-	(126,651)	(126,651)
	TOTAL TAXES - AD VALORM	<u>4,258,758</u>	<u>4,386,289</u>	<u>4,496,068</u>	<u>4,578,476</u>	<u>192,187</u>
TAXES - OTHER						
311.300	General Sales/Use Tax Revenue	4,758,018	5,283,207	4,424,957	4,697,092	(586,115)
311.301	Sales/Use Tax to Reduce AdV Tx	2,379,009	2,641,603	2,212,479	2,348,546	(293,057)
311.398	Sales Tax Incentive Payment	(420,977)	(718,047)	(393,247)	(550,930)	167,117
312.000	Mixed Beverage Tax	92,582	115,000	75,000	95,000	(20,000)
	TOTAL TAXES - OTHER	<u>6,808,631</u>	<u>7,321,763</u>	<u>6,319,189</u>	<u>6,589,708</u>	<u>(732,055)</u>
FRANCHISE FEES						
313.100	San Antonio Water System	9,441	10,000	9,400	10,000	-
313.200	City Public Service Energy	771,281	780,000	780,000	780,000	-
313.300	Waste Management Franchise Fee	74,961	55,000	70,000	65,000	10,000
313.400	Cable TV Franchise Fees	160,488	115,000	160,000	140,000	25,000
313.500	Telephone Franchise Fees	82,288	115,000	70,000	90,000	(25,000)
313.600	Universal City Water Franchise	3,344	5,000	3,000	5,000	-
	TOTAL FRANCHISE FEES	<u>1,101,802</u>	<u>1,080,000</u>	<u>1,092,400</u>	<u>1,090,000</u>	<u>10,000</u>
PERMITS & LICENSES						
320.110	Alcoholic Bev Permit Rev	7,143	7,000	6,000	7,000	-
320.210	Food Est Permit Revenue	30,200	45,000	25,000	35,000	(10,000)
320.250	Food Handler Training Fee	50	1,500	100	500	(1,000)
320.310	Alarm Permit Revenue	6,180	5,000	4,000	5,000	-
320.810	Cert of Occupancy Revenue	1,150	1,500	1,500	1,500	-
320.830	Solicitors Permit Revenue	-	1,000	100	1,000	-
320.840	Coin Operated Machine Permit	2,055	3,000	2,200	3,000	-
321.100	Contractor Fee Revenue	12,800	35,000	15,000	35,000	-
321.110	Building Permit Revenue	385,153	175,000	150,000	175,000	-
321.130	Plumbing Permit	39,307	15,000	26,000	20,000	5,000
321.140	Electrical Permit	50,300	15,000	32,000	20,000	5,000
321.150	HVAC Permit	61,888	25,000	30,000	30,000	5,000
321.170	Sewer/Water Line Repair Permit	-	1,000	150	1,000	-
321.200	Fire Sprinkler Permit	934	1,500	1,500	1,500	-

**City of Live Oak
General Fund
2020/21 Approved Budget**

	<u>Audited 2018/19 Actual</u>	<u>Current FY 2019/20</u>		<u>Approved Budget FY 2020/21</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
321.300 Animal License Revenue	1,564	1,000	2,000	1,000	-
321.400 St/Curb/Sidewalk Permits	-	100	-	100	-
321.900 Demolition Permit	8,568	500	500	500	-
321.920 Fence Permit Revenue	1,531	1,000	500	1,000	-
321.990 Miscellaneous Permit Rev	10,394	7,000	10,000	7,000	-
TOTAL PERMITS & LICENSES	619,216	341,100	306,550	345,100	4,000
GRANTS & INTER-GOVT ALLOCATION					
334.300 LEOCE Allocation	-	-	-	-	-
339.100 Dispatch Service Fees	170,000	190,000	170,000	185,000	(5,000)
TOTAL GRANTS & INTER-GOVT	170,000	190,000	170,000	185,000	(5,000)
SERVICE USE FEES					
341.300 Zoning/Subdivision Fees - Plat	7,335	1,000	1,000	1,000	-
342.115 Vehicle Storage Revenue	9,600	8,000	6,000	8,000	-
342.410 Reinspection Revenue	12,115	15,000	10,000	15,000	-
342.510 Animal Impound Revenue	7,409	6,000	1,000	5,000	(1,000)
342.520 Euthanasia/Adoption Fees	690	3,500	2,000	3,500	-
347.000 Recreational Events	1,018	1,000	1,000	1,000	-
347.101 Father/Daughter Dance	2,850	3,000	2,235	3,000	-
347.103 Holiday Camp	-	300	-	300	-
347.104 Senior Programs	-	200	-	200	-
347.200 Swimming Pool Daily Admissions	29,084	25,000	15,000	25,000	-
347.202 Pool Passes	2,596	5,000	1,500	5,000	-
347.203 Swim Lessons	2,055	3,000	1,000	3,000	-
347.204 Swimming Pool Private Parties	3,900	2,500	1,000	2,500	-
347.210 Dolphin Swim Team Fees	1,220	-	-	-	-
347.500 Facilities Use Fees	25,390	23,000	18,000	23,000	-
347.900 Fund Raising Event Revenue	-	8,000	-	8,000	-
349.901 Out-of-town fee	389	100	-	100	-
349.930 N.S.F. Check Fees	-	100	-	100	-
TOTAL SERVICE USE FEES	105,651	104,700	59,735	103,700	(1,000)

**City of Live Oak
General Fund
2020/21 Approved Budget**

	<u>Audited 2018/19 Actual</u>	<u>Current FY 2019/20</u>		<u>Approved Budget FY 2020/21</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
FINES & FORFEITURES					
350.100 Municipal Court Fines	387,159	350,000	375,000	360,000	10,000
350.400 State Court Cost Fees	15,419	15,000	15,000	15,000	-
350.500 Local Court Cost Revenue	29,378	28,000	25,000	30,000	2,000
350.700 Warrant Fees	59,360	65,000	60,000	65,000	-
350.800 City Fee	3,947	4,000	4,000	5,000	1,000
350.900 Miscellaneous Court Revenue	260	-	1,000	1,000	1,000
TOTAL FINES & FORFEITURES	<u>495,522</u>	<u>462,000</u>	<u>480,000</u>	<u>476,000</u>	<u>14,000</u>
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	272,640	175,000	225,000	175,000	-
364.000 Sale/Damage Fixed Assets	33,542	10,000	30,000	10,000	-
364.110 Photocopy Revenue (Open Rec)	3,636	4,000	2,300	4,000	-
370.500 Recycling Revenue	6,000	12,000	12,000	12,000	-
370.900 Miscellaneous Revenue	26,584	30,000	45,000	30,000	-
370.910 Cash Over(Short)	10	-	-	-	-
370.920 Donations - Miscellaneous	461	-	500	-	-
370.930 Donations - Police Reserves	2,475	-	250	-	-
TOTAL INTEREST & MISCELLANEOUS	<u>345,348</u>	<u>231,000</u>	<u>315,050</u>	<u>231,000</u>	<u>-</u>
INTER-FUND REVENUES					
383.300 Utility Auto Shop Alloc	11,000	11,000	11,000	11,000	-
384.100 Unreserved Fund Balance	-	2,220,089	-	792,004	(1,428,085)
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	15,000	15,000	20,000	5,000
384.519 Alamo Regional SWAT Fund	26,500	4,000	4,000	-	(4,000)
384.800 Utility Overhead Alloc	111,500	111,500	111,500	111,500	-
TOTAL INTER-FUND REVENUES	<u>356,500</u>	<u>2,557,089</u>	<u>337,000</u>	<u>1,130,004</u>	<u>(1,427,085)</u>
TOTAL REVENUES	<u>14,261,429</u>	<u>16,673,941</u>	<u>13,575,992</u>	<u>14,728,988</u>	<u>(1,944,953)</u>

**City of Live Oak
General Fund
2020/21 Approved Budget**

	<u>Audited 2018/19 Actual</u>	<u>Current FY 2019/20 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Approved Budget FY 2020/21</u>	<u>Budget Increase/ (Decrease)</u>
CITY COUNCIL					
PERSONNEL SERVICES					
401.100 Council Compensation	2,060	3,000	2,400	3,000	-
401.240 Workers Compensation	107	130	100	130	-
TOTAL PERSONNEL SERVICES	2,167	3,130	2,500	3,130	-
SUPPLIES EXPENSES					
401.310 Office Supplies	86	1,200	500	1,200	-
401.395 Rec/Community Activities	9,828	15,000	2,000	15,000	-
TOTAL SUPPLIES EXPENSES	9,914	16,200	2,500	16,200	-
OTHER SERVICES & CHARGES					
401.425 Conferences & Training	14,227	20,000	15,000	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	104,227	310,000	105,000	220,000	(90,000)
TOTAL 401-CITY COUNCIL	116,308	329,330	110,000	239,330	(90,000)

**City of Live Oak
General Fund
2020/21 Approved Budget**

	<u>Audited 2018/19 Actual</u>	<u>Current FY 2019/20</u>		<u>Approved Budget FY 2020/21</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	168,240	178,250	178,000	185,500	7,250
402.199 Overtime	535	500	250	500	-
402.200 F.I.C.A. Taxes	11,472	14,000	12,000	14,500	500
402.210 Group Insurance	8,438	12,000	9,200	11,500	(500)
402.230 Retirement	30,540	39,500	34,000	40,250	750
402.240 Workers Comp Insurance	370	400	310	350	(50)
TOTAL PERSONNEL SERVICES	<u>219,596</u>	<u>244,650</u>	<u>233,760</u>	<u>252,600</u>	<u>7,950</u>
SUPPLIES EXPENSES					
402.310 Office Supplies	-	1,000	500	1,000	-
402.330 Minor Tools & Equipment	-	1,000	500	1,000	-
TOTAL SUPPLIES EXPENSES	<u>-</u>	<u>2,000</u>	<u>1,000</u>	<u>2,000</u>	<u>-</u>
OTHER SERVICES & CHARGES					
402.425 Conferences & Training	4,837	10,000	4,500	9,000	(1,000)
402.426 City-Wide Training	-	5,000	2,000	5,000	-
402.480 Contingencies	2,887	10,000	-	10,000	-
402.485 Dues & Publications	1,614	1,800	2,500	2,000	200
402.486 Auto Allowance	7,800	7,800	7,800	7,800	-
TOTAL OTHER SERVICES & CHARGES	<u>17,138</u>	<u>34,600</u>	<u>16,800</u>	<u>33,800</u>	<u>(800)</u>
TOTAL 402-CITY MANAGER'S OFFICE	<u><u>236,734</u></u>	<u><u>281,250</u></u>	<u><u>251,560</u></u>	<u><u>288,400</u></u>	<u><u>7,150</u></u>

City Manager

Positions	FY 2020	FY 2021
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	\$145,427	\$183,356	\$221,284
Executive Assistant	8	\$38,952	\$49,112	\$59,271

**City of Live Oak
General Fund
2020/21 Approved Budget**

	<u>Audited 2018/19 Actual</u>	<u>Current FY 2019/20</u>		<u>Approved Budget FY 2020/21</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
CITY SECRETARY'S OFFICE					
PERSONNEL SERVICES					
405.100 Salaries	80,607	86,250	86,000	89,750	3,500
405.200 F.I.C.A. Taxes	6,406	6,700	6,700	7,000	300
405.210 Group Insurance	411	750	500	750	-
405.230 Retirement	15,532	16,000	16,000	16,600	600
405.240 Workers Comp Insurance	214	260	200	225	(35)
TOTAL PERSONNEL SERVICES	103,171	109,960	109,400	114,325	4,365
SUPPLIES EXPENSES					
405.310 Office Supplies	3,724	7,860	6,500	4,560	(3,300)
405.320 Postage	11,146	13,380	13,000	15,130	1,750
405.330 Minor Tools & Equipment	3,115	500	1,000	1,000	500
405.390 Election Expense	116	13,000	-	13,000	-
405.392 Employee Relations	9,502	16,200	9,500	20,140	3,940
TOTAL SUPPLIES EXPENSES	27,603	50,940	30,000	53,830	2,890
OTHER SERVICES & CHARGES					
405.400 Professional Fees	63,218	106,720	65,000	88,680	(18,040)
405.415 Telephone	42,504	45,000	45,000	43,800	(1,200)
405.425 Conferences & Training	2,591	3,700	2,500	3,840	140
405.430 Legal Notices	8,511	17,500	6,000	14,000	(3,500)
405.450 Equipment Maintenance	21,799	31,500	22,000	34,260	2,760
405.470 Equipment Rental	3,618	3,500	3,500	3,720	220
405.475 Property & Liability Ins	121,207	125,000	118,000	125,000	-
405.480 Contingencies	-	300	-	300	-
405.485 Dues & Publications	8,030	7,900	7,900	10,020	2,120
405.494 Unemployment Expense	50	-	15,000	-	-
TOTAL OTHER SERVICES & CHARGES	271,527	341,120	284,900	323,620	(17,500)
CAPITAL OUTLAY					
405.591 Software	-	-	-	3,500	3,500
405.579 Office Machines	33,420	-	-	20,000	20,000
TOTAL CAPITAL OUTLAY	33,420	-	-	23,500	23,500
TOTAL 405-CITY SECRETARY'S OFFICE	<u>435,721</u>	<u>502,020</u>	<u>424,300</u>	<u>515,275</u>	<u>13,255</u>

City Secretary

Positions	FY 2020	FY 2021
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	\$63,449	\$79,998	\$96,546

**City of Live Oak
General Fund
2020/21 Approved Budget**

	<u>Audited 2018/19 Actual</u>	<u>Current FY 2019/20</u>		<u>Approved Budget FY 2020/21</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
MUNICIPAL COURT					
PERSONNEL SERVICES					
430.100 Salaries	87,122	92,750	92,750	129,000	36,250
430.110 Part-time	9,947	16,000	16,000	-	(16,000)
430.199 Overtime	1,787	4,000	3,000	4,000	-
430.200 F.I.C.A. Taxes	7,162	9,000	8,750	10,500	1,500
430.210 Group Insurance	18,662	24,000	21,500	44,800	20,800
430.230 Retirement	16,079	18,000	17,000	24,800	6,800
430.240 Workers Comp Insurance	247	300	235	250	(50)
TOTAL PERSONNEL SERVICES	141,005	164,050	159,235	213,350	49,300
SUPPLIES EXPENSES					
430.300 Uniforms & Clothing	263	350	350	400	50
430.310 Office Supplies	4,848	6,000	3,500	6,500	500
430.330 Minor Tools & Equipment	557	2,100	1,200	2,500	400
TOTAL SUPPLIES EXPENSES	5,667	8,450	5,050	9,400	950
OTHER SERVICES & CHARGES					
430.400 Professional Fees	76,682	94,000	94,000	94,300	300
430.410 Warrant Collection Fees	3,731	12,000	15,000	12,000	-
430.412 Credit Card Fees	11,316	10,000	12,000	10,000	-
430.425 Conferences & Training	820	2,200	500	2,100	(100)
430.480 Contingencies	-	200	-	250	50
430.485 Dues & Publications	164	665	300	665	-
TOTAL OTHER SERVICES & CHARGES	92,713	119,065	121,800	119,315	250
CAPITAL OUTLAY					
430.578 Office Furniture	-	-	-	1,545	1,545
430.530 Building	14,771	-	-	-	-
TOTAL CAPITAL OUTLAY	14,771	-	-	1,545	1,545
TOTAL 430-MUNICIPAL COURT	<u>254,156</u>	<u>291,565</u>	<u>286,085</u>	<u>343,610</u>	<u>52,045</u>

Municipal Court

Positions	FY 2020	FY 2021
Clerk of Court	1.0	1.0
Deputy Court Clerk	1.5	2.0 *
Total Positions	2.5	3.0

The budget of the Municipal Court establishes the effective operation of the Municipal Court of Live Oak. Duties of the office include performing clerical assignments by processing legal instruments, recording the dispositions of cases, and preparing a docket sheet and all other services required for an efficient operation of the court. *Making part-time to full-time contingent upon revenue.

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Clerk of Court	8	\$38,952	\$49,112	\$59,271
Deputy Court Clerk	4	\$32,046	\$40,404	\$48,762

**City of Live Oak
General Fund
2020/21 Approved Budget**

	<u>Audited 2018/19 Actual</u>	<u>Current FY 2019/20</u>		<u>Approved Budget FY 2020/21</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
FINANCE					
PERSONNEL SERVICES					
470.100 Salaries	289,215	308,400	298,000	296,300	(12,100)
470.199 Overtime	1,206	1,000	3,500	1,000	-
470.200 F.I.C.A. Taxes	20,320	24,000	23,000	23,250	(750)
470.210 Group Insurance	49,571	57,500	48,000	57,500	-
470.230 Retirement	52,530	57,500	55,000	56,000	(1,500)
470.240 Workers Comp Insurance	617	700	550	600	(100)
TOTAL PERSONNEL SERVICES	413,459	449,100	428,050	434,650	(14,450)
SUPPLIES EXPENSES					
470.310 Office Supplies	7,352	5,650	5,650	6,150	500
470.330 Minor Tools & Equipment	1,502	2,600	2,600	2,600	-
470.392 Employee Relations	1,368	5,100	2,000	5,000	(100)
470.397 Safety Committee	4,661	10,000	3,000	9,000	(1,000)
TOTAL SUPPLIES EXPENSES	14,883	23,350	13,250	22,750	(600)
OTHER SERVICES & CHARGES					
470.400 Professional Fees	119,898	93,500	88,000	106,500	13,000
470.405 Property Appraisal	26,082	32,000	28,000	32,000	-
470.406 Tax Assessor/Collector	9,888	11,500	10,011	11,500	-
470.408 Personnel Testing & Qualif	7,371	7,750	7,500	9,400	1,650
470.425 Conferences and Training	6,940	15,100	3,000	11,000	(4,100)
470.480 Contingencies	-	2,000	-	2,000	-
470.484 Bank Charges	75	5,100	-	4,500	(600)
470.485 Dues & Publications	1,671	2,330	1,600	2,330	-
TOTAL OTHER SERVICES & CHARGES	171,925	169,280	138,111	179,230	9,950
TOTAL 470-FINANCE	<u>600,266</u>	<u>641,730</u>	<u>579,411</u>	<u>636,630</u>	<u>(5,100)</u>

Finance Department

Positions	FY 2020	FY 2021
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	\$93,743	\$118,193	\$142,642
Accounting and Human Resources Manager	18	\$63,449	\$79,998	\$96,546
Purchasing and Budget Analyst	9	\$40,900	\$51,567	\$62,234
Human Resources Generalist	9	\$40,900	\$51,567	\$62,234
Accounting and Payroll Specialist	4	\$32,046	\$40,404	\$48,762
Receptionist	3	\$30,520	\$38,480	\$46,440

**City of Live Oak
General Fund
2020/21 Approved Budget**

	<u>Audited 2018/19 Actual</u>	<u>Current FY 2019/20</u>		<u>Approved Budget FY 2020/21</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
EMERGENCY MANAGEMENT					
SUPPLIES EXPENSES					
520.300 Uniforms	-	250	100	250	-
520.310 Office Supplies	129	325	100	325	-
520.330 Minor Tools & Equipment	2,602	1,000	500	1,000	-
520.337 Public Education Materials	<u>844</u>	<u>1,200</u>	<u>500</u>	<u>1,200</u>	<u>-</u>
TOTAL SUPPLIES EXPENSES	3,574	2,775	1,200	2,775	-
OTHER SERVICES & CHARGES					
520.400 Professional Services	8,705	10,000	8,705	10,000	-
520.415 Telephone	306	-	310	310	310
520.425 Conferences & Training	-	3,000	-	3,000	-
520.450 Equipment Maintenance	-	200	-	200	-
520.485 Dues & Publications	<u>-</u>	<u>550</u>	<u>-</u>	<u>550</u>	<u>-</u>
TOTAL OTHER SERVICES & CHARGES	9,011	13,750	9,015	14,060	310
TOTAL 520-EMERGENCY MANAGEMENT	<u>12,585</u>	<u>16,525</u>	<u>10,215</u>	<u>16,835</u>	<u>310</u>

**City of Live Oak
General Fund
2020/21 Approved Budget**

	Audited 2018/19 Actual	Current FY 2019/20		Approved Budget FY 2020/21	Budget Increase/ (Decrease)
		Amended Budget	Projected End-of-Year		
POLICE DEPARTMENT					
PERSONNEL SERVICES					
530.100 Salaries - Police	2,276,851	2,650,000	2,615,000	2,710,000	60,000
530.101 Holiday Pay	72,881	83,000	80,000	83,000	-
530.190 Overtime - Traffic	197	-	-	-	-
530.199 Overtime	106,632	130,000	121,000	132,600	2,600
530.200 F.I.C.A. Taxes	179,398	221,000	218,000	224,000	3,000
530.210 Group Insurance	311,495	421,000	380,000	478,000	57,000
530.230 Retirement	452,764	526,000	522,000	537,000	11,000
530.240 Workers Comp Insurance	54,294	66,000	50,886	60,000	(6,000)
TOTAL PERSONNEL SERVICES	3,454,513	4,097,000	3,986,886	4,224,600	127,600
SUPPLIES EXPENSES					
530.300 Uniform Cleaning Allowance	29,056	31,500	30,000	31,500	-
530.301 Uniform Purchases	29,418	33,200	30,000	36,025	2,825
530.310 Office Supplies	4,694	7,100	6,500	7,800	700
530.311 K-9 Supplies	4,527	9,000	4,000	9,900	900
530.330 Minor Tools & Equipment	17,250	25,425	25,000	28,000	2,575
530.337 Civic & Educational Prog Suppl	6,793	7,500	5,000	8,500	1,000
530.338 Operating Supplies	40,622	47,422	44,000	45,064	(2,358)
TOTAL SUPPLIES EXPENSES	132,361	161,147	144,500	166,789	5,642
OTHER SERVICES & CHARGES					
530.400 Professional Services	28,586	41,000	30,000	41,000	-
530.401 Investigation Fees	14,992	22,000	12,000	22,000	-
530.402 San Antonio Magistrate Fees	-	3,000	-	3,000	-
530.412 Wrecker Service	-	6,000	-	6,000	-
530.413 Jail Fees	400	10,000	1,000	10,000	-
530.415 Telephone	18,055	22,755	20,000	22,755	-
530.416 Air Time - Mobile Data Term	12,763	14,880	14,000	14,880	-
530.425 Conferences & Training	39,488	50,200	42,000	50,700	500
530.426 LEOCE Training	(301)	-	-	-	-
530.450 Equipment Maintenance	31,093	36,000	36,000	42,158	6,158
530.470 Equipment Rental	2,575	6,180	8,000	6,180	-
530.480 Contingencies	1,560	18,000	-	18,000	-
530.483 Other Expense	2,911	4,950	3,000	4,950	-
530.485 Dues & Publications	4,229	5,200	5,000	5,650	450
TOTAL OTHER SERVICES & CHARGES	156,351	240,165	171,000	247,273	7,108

**City of Live Oak
General Fund
2020/21 Approved Budget**

	<u>Audited 2018/19 Actual</u>	<u>Current FY 2019/20</u>		<u>Approved Budget FY 2020/21</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
POLICE DEPARTMENT					
CAPITAL OUTLAY					
530.583 Safety Equipment	20,764	16,370	16,370	8,870	(7,500)
530.587 Vehicle Equipment	4,971	-	-	-	-
530.595 Other Capital	68,650	47,980	47,980	13,000	(34,980)
530.651 PD Donation Expenditures	-	-	-	44,389	44,389
530.655 Police Reserves Fund Raiser	402	-	-	-	-
TOTAL CAPITAL OUTLAY	94,786	64,350	64,350	66,259	1,909
TOTAL 530-POLICE DEPARTMENT	<u>3,838,011</u>	<u>4,562,662</u>	<u>4,366,736</u>	<u>4,704,921</u>	<u>142,259</u>

Police Department

Positions	FY 2020	FY 2021
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	\$93,743	\$118,193	\$142,642
Assistant Police Chief	P-5	\$90,301	\$109,259	\$128,216
Police Lieutenant	P-4	\$78,652	\$88,679	\$98,705
Police Sergeant/Police Sergeant - Detective	P-3	\$62,982	\$75,114	\$87,245
Police Corporal /Warrant Officer	P-2	\$57,737	\$66,003	\$74,269
Police Officer	P-1	\$51,596	\$58,983	\$66,369
Administrative Assistant	6	\$35,331	\$44,546	\$53,760
Police Records Specialist	6	\$35,331	\$44,546	\$53,760
Property and Evidence Room Technician	6	\$35,331	\$44,546	\$53,760

**City of Live Oak
General Fund
2020/21 Approved Budget**

	<u>Audited 2018/19 Actual</u>	<u>Current FY 2019/20</u>		<u>Approved Budget FY 2020/21</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
COMMUNICATION SERVICES					
PERSONNEL SERVICES					
535.100 Salaries	344,083	397,000	395,000	418,000	21,000
535.101 Holiday Pay	19,804	20,000	21,000	22,000	2,000
535.199 Overtime	33,533	20,000	25,000	20,000	-
535.200 F.I.C.A. Taxes	28,572	34,000	34,000	36,250	2,250
535.210 Group Insurance	70,519	118,300	85,000	113,000	(5,300)
535.230 Retirement	71,886	80,000	78,000	85,000	5,000
535.240 Workers Comp Insurance	1,069	1,100	850	1,000	(100)
TOTAL PERSONNEL SERVICES	569,465	670,400	638,850	695,250	24,850
SUPPLIES EXPENSES					
535.301 Uniform Purchases	2,299	3,450	2,200	3,600	150
535.310 Office Supplies	3,926	4,500	3,500	4,500	-
535.330 Minor Tools & Equipment	8,500	9,600	5,000	5,900	(3,700)
TOTAL SUPPLIES EXPENSES	14,725	17,550	10,700	14,000	(3,550)
OTHER SERVICES & CHARGES					
535.415 Cell Phone Expense	998	1,872	1,100	1,872	-
535.416 Air Cards	447	960	600	960	-
535.425 Conferences & Training	6,959	21,100	9,000	19,300	(1,800)
535.450 Equipment Maintenance	9,440	13,400	11,000	13,400	-
535.470 Equipment Rental	-	3,320	1,000	3,560	240
535.480 Contingencies	4,866	9,500	-	9,500	-
535.485 Dues and Publications	1,031	1,200	1,000	1,200	-
TOTAL OTHER SERVICES & CHARGES	23,741	51,352	23,700	49,792	(1,560)
CAPITAL OUTLAY					
535.574 Communications Equipment	7,655	87,480	87,000	-	(87,480)
TOTAL CAPITAL OUTLAY	7,655	87,480	87,000	-	(87,480)
TOTAL 535-COMMUNICATION SERVICES	<u>615,586</u>	<u>826,782</u>	<u>760,250</u>	<u>759,042</u>	<u>(67,740)</u>

Communication Services

Positions	FY 2020	FY 2021
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	\$42,945	\$54,146	\$65,346
Telecommunications Officer	6	\$35,331	\$44,546	\$53,760

**City of Live Oak
General Fund
2020/21 Approved Budget**

	<u>Audited 2018/19 Actual</u>	<u>Current FY 2019/20</u>		<u>Approved Budget FY 2020/21</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
FIRE & EMS SERVICES					
PERSONNEL SERVICES					
540.100 Salaries	1,178,230	1,351,500	1,285,000	1,363,500	12,000
540.101 Holiday Pay	54,296	60,000	60,000	64,000	4,000
540.199 Overtime	90,468	63,000	110,000	95,000	32,000
540.200 F.I.C.A. Taxes	97,234	114,000	111,000	117,500	3,500
540.210 Group Insurance	173,010	250,000	205,000	283,000	33,000
540.230 Retirement	243,487	270,500	267,000	281,000	10,500
540.240 Workers Comp Insurance	22,993	28,000	21,590	25,000	(3,000)
TOTAL PERSONNEL SERVICES	1,859,718	2,137,000	2,059,590	2,229,000	92,000
SUPPLIES EXPENSES					
540.300 Uniform Cleaning Allowance	12,050	13,200	12,000	13,200	-
540.301 Uniforms Purchases	11,328	16,480	16,000	22,900	6,420
540.310 Office Supplies	11,982	15,100	14,000	15,813	713
540.330 Minor Tools & Equipment	44,454	47,171	53,000	75,120	27,949
540.337 Public Education Supplies	2,122	5,000	-	5,000	-
540.340 Rescue Supplies	7,231	6,800	11,000	8,060	1,260
540.378 Station Maint Supplies	15,991	19,650	15,000	19,500	(150)
TOTAL SUPPLIES EXPENSES	105,157	123,401	121,000	159,593	36,192
OTHER SERVICES & CHARGES					
540.400 Professional Fees	-	-	-	11,220	11,220
540.407 Haz Mat Response Team	1,000	1,000	1,000	1,000	-
540.411 Schertz Ambulance Service	232,140	237,775	237,775	246,256	8,481
540.415 Telephone	3,406	4,800	3,500	4,800	-
540.416 Air Time - Mobile Data Term	3,986	4,560	4,500	6,300	1,740
540.425 Conferences & Training	25,995	21,000	21,000	22,000	1,000
540.450 Equipment Maintenance	34,821	26,700	30,000	32,460	5,760
540.480 Contingencies	-	20,000	-	20,000	-
540.485 Dues & Publications	7,120	5,825	8,000	6,140	315
TOTAL OTHER SERVICES & CHARGES	308,468	321,660	305,775	350,176	28,516
CAPITAL OUTLAY					
540.530 Buildings & Structures	83,982	42,000	43,671	7,000	(35,000)
540.580 Operating Equipment	88,880	23,250	26,000	74,650	51,400
540.586 Vehicles	-	49,000	49,500	-	(49,000)
540.651 FD Donation Expenditures	-	-	-	44,389	44,389
TOTAL CAPITAL OUTLAY	172,862	114,250	119,171	126,039	11,789
TOTAL 540-FIRE & EMS SERVICES	2,446,206	2,696,311	2,605,536	2,864,808	168,497

Fire & EMS Services

Positions	FY 2020	FY 2021
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
Fire Lieutenant 2nd Class	3.0	3.0
Firefighter/EMT	10.0	10.0
Fire Inspector	1.0	1.0
Total Positions	22.0	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	\$93,743	\$118,193	\$142,642
Assistant Fire Chief	F-5	\$82,260	\$98,105	\$113,950
Fire Captain	F-4	\$67,635	\$76,257	\$84,879
Fire Lieutenant	F-3	\$63,816	\$70,975	\$78,133
Fire Lieutenant 2nd Class	F-2	\$48,759	\$56,524	\$64,288
Firefighter/EMT	F-1	\$42,707	\$46,861	\$51,014
Fire Inspector	10	\$42,945	\$54,146	\$65,346

**City of Live Oak
General Fund
2020/21 Approved Budget**

	<u>Audited 2018/19 Actual</u>	<u>Current FY 2019/20</u>		<u>Approved Budget FY 2020/21</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
PUBLIC WORKS GENERAL					
PERSONNEL SERVICES					
560.100 Salaries	217,870	233,000	233,000	242,500	9,500
560.199 Overtime	2,658	2,500	2,000	2,500	-
560.200 F.I.C.A. Taxes	15,802	18,000	17,000	19,250	1,250
560.210 Group Insurance	33,997	45,000	40,712	50,500	5,500
560.230 Retirement	39,881	43,500	43,000	45,250	1,750
560.240 Workers Comp Insurance	3,949	4,500	3,470	4,000	(500)
TOTAL PERSONNEL SERVICES	314,157	346,500	339,182	364,000	17,500
SUPPLIES EXPENSES					
560.300 Uniforms	1,614	2,415	1,600	2,415	-
560.310 Office Supplies	1,443	1,600	1,600	1,600	-
560.330 Minor Tools & Equip	6,702	7,000	7,000	7,000	-
560.333 Petroleum Products	112,287	157,000	95,000	157,000	-
560.336 Janitorial Supplies	6,062	7,500	7,500	11,000	3,500
560.350 Safety Supplies	40	600	500	1,000	400
560.357 Construction & Maintenance	69,429	128,000	100,000	120,000	(8,000)
TOTAL SUPPLIES EXPENSES	197,577	304,115	213,200	300,015	(4,100)
OTHER SERVICES & CHARGES					
560.400 Professional Fees	8,625	30,000	10,000	30,000	-
560.402 Certifications & Testing	77	400	100	400	-
560.415 Telephone	3,700	5,400	4,000	5,400	-
560.417 Janitorial Services	47,475	67,000	65,000	67,000	-
560.425 Conferences & Training	-	1,000	500	1,000	-
560.440 Utilities	91,173	115,000	90,000	115,000	-
560.445 Contract Maintenance	11,377	67,300	30,000	67,300	-
560.458 Vehicle Maint Services	92,061	85,000	85,000	85,000	-
560.460 Vehicle Rehabilitation	1,828	2,000	5,000	2,000	-
560.461 Emergency Contingencies	14,594	95,000	12,000	95,000	-
560.480 Contingencies	-	1,000	-	1,000	-
560.485 Dues & Publications	780	1,300	1,200	1,300	-
TOTAL OTHER SERVICES & CHARGES	271,690	470,400	302,800	470,400	-
CAPITAL OUTLAY					
560.530 Buildings & Structures	87,692	15,000	-	15,000	-
560.570 Equipment	6,014	30,000	30,000	-	(30,000)
TOTAL CAPITAL OUTLAY	93,706	45,000	30,000	15,000	(30,000)
TOTAL 560-PUBLIC WORKS GENERAL	877,130	1,166,015	885,182	1,149,415	(16,600)

Public Works - General

Positions	FY 2020	FY 2021
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	\$93,743	\$118,193	\$142,642
Fleet Services Supervisor	10	\$42,945	\$54,146	\$65,346
Administrative Assistant	6	\$35,331	\$44,546	\$53,760
Mechanic	5	\$33,648	\$42,424	\$51,200
Building Maintenance Technician	5	\$33,648	\$42,424	\$51,200

**City of Live Oak
General Fund
2020/21 Approved Budget**

	<u>Audited 2018/19 Actual</u>	<u>Current FY 2019/20</u>		<u>Approved Budget FY 2020/21</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
STREET MAINTENANCE					
PERSONNEL SERVICES					
562.100 Salaries	121,219	141,500	141,500	131,000	(10,500)
562.199 Overtime	29	3,000	750	3,000	-
562.200 F.I.C.A. Taxes	8,029	11,700	10,000	11,000	(700)
562.210 Group Insurance	27,626	42,000	26,000	38,000	(4,000)
562.230 Retirement	21,916	27,000	25,000	25,250	(1,750)
562.240 Workers Comp Insurance	7,219	8,000	6,170	7,000	(1,000)
TOTAL PERSONNEL SERVICES	<u>186,039</u>	<u>233,200</u>	<u>209,420</u>	<u>215,250</u>	<u>(17,950)</u>
SUPPLIES EXPENSES					
562.300 Uniform Rental	-	2,415	-	2,415	-
562.310 Office Supplies	(1,032)	-	-	-	-
562.330 Minor Tools & Equipment	3,288	3,000	2,000	3,000	-
562.350 Safety Supplies	552	500	1,200	1,000	500
562.357 Construction & Maint	12,720	30,000	10,000	30,000	-
562.380 Street Maint Materials	65,374	75,000	55,000	75,000	-
TOTAL SUPPLIES EXPENSES	<u>80,902</u>	<u>110,915</u>	<u>68,200</u>	<u>111,415</u>	<u>500</u>
OTHER SERVICES & CHARGES					
562.400 Professional Fees	12,124	10,000	10,000	10,000	-
562.425 Conferences & Training	36	1,400	100	1,400	-
562.440 Utilities	100,255	110,000	105,000	110,000	-
562.445 Contract Maintenance	40,350	30,000	35,000	30,000	-
562.470 Equipment Rentals	191	18,000	2,000	18,000	-
562.461 Emergency Contingencies	2,200	80,000	5,000	80,000	-
562.480 Contingencies	-	500	-	500	-
TOTAL OTHER SERVICES & CHARGES	<u>155,156</u>	<u>249,900</u>	<u>157,100</u>	<u>249,900</u>	<u>-</u>
CAPITAL OUTLAY					
562.570 Equipment	34,899	5,000	5,000	-	(5,000)
TOTAL CAPITAL OUTLAY	<u>34,899</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>
TOTAL 562-STREET MAINTENANCE	<u><u>456,996</u></u>	<u><u>599,015</u></u>	<u><u>439,720</u></u>	<u><u>576,565</u></u>	<u><u>(22,450)</u></u>

Public Works - Street Maintenance

Positions	FY 2020	FY 2021
Crew Leader	1.0	1.0
Heavy Equipment Operator	2.0	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	\$38,952	\$49,112	\$59,271
Heavy Equipment Operator	6	\$35,331	\$44,546	\$53,760

**City of Live Oak
General Fund
2020/21 Approved Budget**

	<u>Audited 2018/19 Actual</u>	<u>Current FY 2019/20</u>		<u>Approved Budget FY 2020/21</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
ANIMAL CONTROL					
PERSONNEL SERVICES					
564.100 Salaries	115,358	127,000	118,500	119,000	(8,000)
564.199 Overtime	28,246	26,000	22,000	26,000	-
564.200 F.I.C.A. Taxes	10,313	12,000	10,500	11,500	(500)
564.210 Group Insurance	26,113	36,500	28,000	34,000	(2,500)
564.230 Retirement	25,975	28,000	26,500	27,000	(1,000)
564.240 Workers Comp Insurance	3,990	4,250	3,277	3,750	(500)
TOTAL PERSONNEL SERVICES	209,995	233,750	208,777	221,250	(12,500)
SUPPLIES EXPENSES					
564.301 Uniform Purchase	1,124	2,325	2,000	2,300	(25)
564.310 Office Supplies	378	1,000	750	1,500	500
564.330 Animal Control Supplies	20,300	19,100	19,100	20,300	1,200
564.350 Safety Supplies	482	500	500	1,875	1,375
TOTAL SUPPLIES EXPENSES	22,284	22,925	22,350	25,975	3,050
OTHER SERVICES & CHARGES					
564.400 Professional Fees	22,319	22,000	14,000	22,530	530
564.402 Certifications & Testing	-	450	-	450	-
564.405 Minor Tools & Equipment	1,574	6,600	2,000	1,000	(5,600)
564.415 Cell Phone Expense	1,408	2,412	1,800	2,412	-
564.425 Conferences & Training	521	3,000	250	5,200	2,200
564.445 Contract Maintenance	1,816	6,100	1,200	6,080	(20)
564.450 Equipment Maintenance	351	1,500	750	1,500	-
564.480 Contingencies	-	1,000	-	1,000	-
564.485 Dues & Publications	50	330	200	330	-
TOTAL OTHER SERVICES & CHARGES	28,039	43,392	20,200	40,502	(2,890)
CAPITAL OUTLAY					
564.530 Buildings	-	-	-	13,000	13,000
TOTAL CAPITAL OUTLAY	-	-	-	13,000	13,000
TOTAL 564-ANIMAL CONTROL	<u>260,319</u>	<u>300,067</u>	<u>251,327</u>	<u>300,727</u>	<u>660</u>

Animal Control

Positions	FY 2021	FY 2021
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	\$42,945	\$54,146	\$65,346
Animal Control Officers	4	\$32,046	\$40,404	\$48,762

**City of Live Oak
General Fund
2020/21 Approved Budget**

	<u>Audited 2018/19 Actual</u>	<u>Current FY 2019/20</u>		<u>Approved Budget FY 2020/21</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
PARKS MAINTENANCE					
PERSONNEL SERVICES					
565.100 Salaries	240,161	243,800	215,000	257,000	13,200
565.199 Overtime	3,274	8,000	2,500	8,000	-
565.200 F.I.C.A. Taxes	17,809	19,500	16,700	21,000	1,500
565.210 Group Insurance	37,492	57,000	37,000	56,000	(1,000)
565.230 Retirement	36,568	46,750	40,000	49,000	2,250
565.240 Workers Comp Insurance	9,049	10,000	7,710	9,000	(1,000)
TOTAL PERSONNEL SERVICES	344,352	385,050	318,910	400,000	14,950
SUPPLIES EXPENSES					
565.300 Uniform Rental	2,329	5,400	2,500	5,400	-
565.330 Minor Tools & Equipment	5,479	8,000	5,000	8,000	-
565.331 Park Maintenance Supplies	9,109	20,000	10,000	20,000	-
565.350 Safety Supplies	509	1,000	500	1,000	-
565.357 Construction & Maint Supplies	20,891	40,000	25,000	40,000	-
TOTAL SUPPLIES EXPENSES	38,316	74,400	43,000	74,400	-
OTHER SERVICES & CHARGES					
565.400 Professional Fees	33,250	10,000	5,000	10,000	-
565.425 Conferences & Training	2,309	5,700	1,200	5,700	-
565.440 Utilities	23,935	24,000	20,500	24,000	-
565.441 Turf Maintenance	8,959	36,000	25,000	36,000	-
565.445 Contract Maintenance	32,455	56,000	42,000	56,000	-
TOTAL OTHER SERVICES & CHARGES	100,908	131,700	93,700	131,700	-
CAPITAL OUTLAY					
565.530 Buildings & Structures	-	20,000	20,000	-	(20,000)
565.580 Playground Equipment (Rehab)	-	-	-	-	-
565.590 Parking Lots & Drives	-	-	-	30,000	30,000
TOTAL CAPITAL OUTLAY	-	20,000	20,000	30,000	10,000
TOTAL 565-PARKS MAINTENANCE	<u>483,576</u>	<u>611,150</u>	<u>475,610</u>	<u>636,100</u>	<u>24,950</u>

Public Works - Park Maintenance

Positions	FY 2020	FY 2021
Parks Supervisor	1.0	1.0
Heavy Equipment Operator	3.0	3.0
Parks Maintenance Worker	2.0	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	\$42,945	\$54,146	\$65,346
Heavy Equipment Operator	6	\$35,331	\$44,546	\$53,760
Parks Maintenance Worker	3	\$30,520	\$38,480	\$46,440

**City of Live Oak
General Fund
2020/21 Approved Budget**

	<u>Audited 2018/19 Actual</u>	<u>Current FY 2019/20</u>		<u>Approved Budget FY 2020/21</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
RECREATION					
PERSONNEL SERVICES					
566.100 Salaries	58,848	62,500	62,500	65,250	2,750
566.110 Salaries - Rental Lifeguards	36,156	35,000	25,000	35,000	-
566.199 Overtime	2,399	23,000	2,000	20,000	(3,000)
566.200 F.I.C.A. Taxes	7,169	10,000	7,000	10,000	-
566.210 Group Insurance	9,606	12,500	10,600	14,000	1,500
566.230 Retirement	11,060	17,000	12,200	17,000	-
566.240 Workers Comp Insurance	2,468	2,700	2,082	2,500	(200)
TOTAL PERSONNEL SERVICES	127,706	162,700	121,382	163,750	1,050
SUPPLIES EXPENSES					
566.300 Uniform Rentals	1,164	2,700	1,200	2,700	-
566.315 Parks and Rec Commission Supplies	462	550	500	550	-
566.310 Office Supplies	96	1,000	1,000	1,100	100
566.330 Minor Tools & Equipment	4,470	1,300	2,000	1,300	-
566.332 Pool Maint Sup & Chemical	7,436	16,000	7,000	16,000	-
566.339 Safety Supplies	283	850	200	1,100	250
566.357 Construction & Maint Supplies	2,439	8,000	2,500	8,000	-
TOTAL SUPPLIES EXPENSES	16,349	30,400	14,400	30,750	350
OTHER SERVICES & CHARGES					
566.425 Conferences & Training	2,549	3,950	500	3,950	-
566.430 Advertising	794	3,700	800	3,700	-
566.440 Utilities	11,877	12,000	12,000	12,000	-
566.451 Recycling Projects	8,901	12,000	2,000	12,000	-
566.480 Contingencies	-	1,000	-	1,000	-
566.485 Dues & Publications	1,043	1,125	1,100	1,150	25
566.650 Recreational Event Exp	34,909	55,550	50,000	56,000	450
TOTAL OTHER SERVICES & CHARGES	60,073	89,325	66,400	89,800	475
CAPITAL OUTLAY					
566.530 Building	4,815	-	-	-	-
TOTAL CAPITAL OUTLAY	4,815	-	-	-	-
TOTAL 566-LEISURE SERVICES	<u>208,943</u>	<u>282,425</u>	<u>202,182</u>	<u>284,300</u>	<u>1,875</u>

Recreation

Positions	FY 2020	FY 2021
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	\$42,945	\$54,146	\$65,346

**City of Live Oak
General Fund
2020/21 Approved Budget**

	<u>Audited 2018/19 Actual</u>	<u>Current FY 2019/20</u>		<u>Approved Budget FY 2020/21</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
PLANNING & ZONING					
PERSONNEL SERVICES					
680.100 Salaries	70,757	83,000	83,000	86,000	3,000
680.199 Overtime	-	300	-	300	-
680.200 F.I.C.A. Taxes	5,439	6,500	6,000	6,750	250
680.210 Group Insurance	8,146	11,500	9,900	11,500	-
680.230 Retirement	12,796	15,500	15,500	16,250	750
680.240 Workers Comp Insurance	206	250	195	225	(25)
TOTAL PERSONNEL SERVICES	97,342	117,050	114,595	121,025	3,975
SUPPLIES EXPENSES					
680.301 Uniform Purchases	324	1,000	500	1,000	-
680.310 Office Supplies	265	700	1,200	700	-
680.330 Minor Tools & Equipment	-	800	-	800	-
680.393 Maps	-	1,500	-	1,500	-
TOTAL SUPPLIES EXPENSES	589	4,000	1,700	4,000	-
OTHER SERVICES & CHARGES					
680.400 Professional Fees	64,526	47,500	55,000	22,500	(25,000)
680.425 Conferences & Training	9,728	16,000	5,000	10,350	(5,650)
680.480 Contingencies	4	500	200	500	-
680.485 Dues & Publications	-	3,000	800	3,000	-
TOTAL OTHER SERVICES & CHARGES	74,258	67,000	61,000	36,350	(30,650)
TOTAL 680-PLANNING & ZONING DEP	<u>172,189</u>	<u>188,050</u>	<u>177,295</u>	<u>161,375</u>	<u>(26,675)</u>

Planning & Zoning

Positions	FY 2020	FY 2021
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	\$113,946	\$143,664	\$173,382

**City of Live Oak
General Fund
2020/21 Approved Budget**

	<u>Audited 2018/19 Actual</u>	<u>Current FY 2019/20</u>		<u>Approved Budget FY 2020/21</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
DEVELOPMENT SERVICES					
PERSONNEL SERVICES					
682.100 Salaries	179,537	196,500	181,000	202,000	5,500
682.199 Overtime	843	1,500	1,000	1,500	-
682.200 F.I.C.A. Taxes	13,489	15,500	13,750	16,000	500
682.210 Group Insurance	34,195	42,400	29,000	43,500	1,100
682.230 Retirement	32,961	36,500	34,000	37,500	1,000
682.240 Workers Comp Insurance	823	900	695	750	(150)
TOTAL PERSONNEL SERVICES	<u>261,849</u>	<u>293,300</u>	<u>259,445</u>	<u>301,250</u>	<u>7,950</u>
SUPPLIES EXPENSES					
682.300 Uniform Cleaning Allowance	1,850	1,800	1,800	1,800	-
682.301 Uniform Purchases	1,280	2,220	2,000	1,820	(400)
682.310 Office Supplies	3,501	4,210	4,000	4,045	(165)
682.330 Minor Tools and Equipment	280	700	700	700	-
682.393 Maps	714	750	-	750	-
TOTAL SUPPLIES EXPENSES	<u>7,625</u>	<u>9,680</u>	<u>8,500</u>	<u>9,115</u>	<u>(565)</u>
OTHER SERVICES & CHARGES					
682.400 Professional Fees	55,201	79,050	50,000	57,350	(21,700)
682.425 Conferences & Training	6,833	10,155	6,000	8,445	(1,710)
682.445 Contract Maintenance	2,920	3,000	3,000	3,000	-
682.480 Contingencies	-	1,500	-	1,500	-
682.485 Dues & Publications	3,092	3,000	3,000	4,375	1,375
TOTAL OTHER SERVICES & CHARGES	<u>68,046</u>	<u>96,705</u>	<u>62,000</u>	<u>74,670</u>	<u>(22,035)</u>
CAPITAL OUTLAY					
682.579 Computer Equipment	5,911	-	3,650	-	-
682.591 Software	-	-	7,500	-	-
TOTAL CAPITAL OUTLAY	<u>5,911</u>	<u>-</u>	<u>11,150</u>	<u>-</u>	<u>-</u>
TOTAL 682-DEVELOPMENT SERVICES	<u><u>343,431</u></u>	<u><u>399,685</u></u>	<u><u>341,095</u></u>	<u><u>385,035</u></u>	<u><u>(14,650)</u></u>

Development Services

Positions	FY 2020	FY 2021
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	\$63,449	\$79,998	\$96,546
Code Enforcement	6	\$35,331	\$44,546	\$53,760
Permit Technician	6	\$35,331	\$44,546	\$53,760

**City of Live Oak
General Fund
2020/21 Approved Budget**

	<u>Audited 2018/19 Actual</u>	<u>Current FY 2019/20</u>		<u>Approved Budget FY 2020/21</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	4,234	5,075	2,000	5,150	75
685.330 Minor Tools & Equipment	855	1,000	500	1,200	200
TOTAL SUPPLIES EXPENSES	5,089	6,075	2,500	6,350	275
OTHER SERVICES & CHARGES					
685.400 Professional Fees	108,333	115,000	155,000	130,000	15,000
685.415 Internet Access Fees	7,386	10,950	7,500	11,000	50
685.425 Conferences & Training	-	1,200	20	1,200	-
685.445 Maintenance Contracts	153,272	170,183	160,000	172,000	1,817
685.452 Computer Maint & Fees	3,696	4,000	3,696	4,500	500
685.480 Contingencies	-	10,000	-	15,000	5,000
685.485 Dues & Publications	45	350	-	350	-
TOTAL OTHER SERVICES & CHARGES	272,732	311,683	326,216	334,050	22,367
CAPITAL OUTLAY					
685.579 Computer Equipment	15,645	32,000	27,000	48,000	16,000
685.591 Software	8,427	37,855	12,000	28,040	(9,815)
TOTAL CAPITAL OUTLAY	24,072	69,855	39,000	76,040	6,185
TOTAL 685-INFORMATION TECH	<u>301,893</u>	<u>387,613</u>	<u>367,716</u>	<u>416,440</u>	<u>28,827</u>

**City of Live Oak
General Fund
2020/21 Approved Budget**

	<u>Audited 2018/19 Actual</u>	<u>Current FY 2019/20</u>		<u>Approved Budget FY 2020/21</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	462,265	1,720,246	1,720,246	443,680 (1,276,566)
700.046	Transfer to Capital Projects Fund	428,500	365,000	365,000	- (365,000)
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	- (28,400)
700.xxx	Transfer to Utility R&R	-	471,600	471,600	- (471,600)
	TOTAL TRANSFERS OUT	<u>897,265</u>	<u>2,591,746</u>	<u>2,591,746</u>	<u>450,180 (2,141,566)</u>

**City of Live Oak
General Fund
Capital Requests
2020/2021 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
City Secretary			
10-405.579	Office Equipment		
	Upgrade for Council Chambers Audio/Video equipment	\$ 20,000	
10-405-591	Software		
	MCCi Scanning Project	3,000	
	Lazerfiche License	<u>500</u>	\$ 23,500
Municipal Court			
10-430.578	Office Furniture		
	Lateral File Cabinets (3 @ \$515)		1,545
Police Department			
10-530.583	Safety Equipment		
	Body armor - replacement patrol	4,500	
	Gas mask filters	420	
	Self-aid/Buddy-aid medical kits	300	
	Medical kit carriers	150	
	Stop stick piranha	500	
	PPE Equipment	3,000	
10-530.595	Other Capital		
	Brazos Court Interface plus 1st year maintenance	13,000	
10-530.651	PD Donation Expenditures		
	Various Program/Projects/Items	<u>44,389</u>	66,259
Fire Department			
10-540.530	Buildings		
	Doorbell Security Access System	7,000	
10-540.580	Operating Equipment		
	6000psi Breathing Air Purification System/Compressor	52,000	
	(2) ToughPad Rugged Laptops with equipment	9,800	
	Knox Key System	12,850	
10-540.651	FD Donation Expenditures		
	Various Program/Projects/Items	<u>44,389</u>	126,039
Public Works			
10-560.530	Building & Structures		
	LED Lighting for FD Bays		15,000
Animal Control			
10-564.530	Building Improvements		
	Rehab Floor in Exam Room and Kennels		13,000

**City of Live Oak
General Fund
Capital Requests
2020/2021 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Parks Maintenance			
10-565.590	Parking Lots & Drives		
	Replace Asphalt with Concrete for Plaza Area near Restroom		30,000
Information Technology			
10-685.579	Computer Equipment		
	(20) Dell Optiplex 3060 SFF - PC Replacement Plan	19,000	
	(3) Dell Latitude 15 3000 Series laptops	4,000	
	(3) Cisco Switches (Upgrade 3 per year - 9 total)	20,000	
	Various Hardware requests	5,000	
10-685.591	Software		
	Office 365 Business (80 @ \$9.50 x 12 months)	9,120	
	Adobe Acrobat	1,170	
	(32) Windows Server 2016 Standard open licenses	5,000	
	Migration to Office365 - Email	12,750	
		<u>12,750</u>	<u>76,040</u>
	Total General Fund Capital Requests (Funded)		<u>\$ 351,383</u>

**City of Live Oak
General Fund
Reserve Funded Items
2020/2021 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Capital Requests		\$ 351,383	
	Less amount funded through recurring revenue	<u>(351,383)</u>	\$ -
Transfer to Asset Replacement (Capital)		443,680	
	Amount Funded through Recurring Revenues	(128,776)	
	Additional transfer to fund future Fire Equipment (Ladder & Pumper Trucks)	<u>-</u>	314,904
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 anticipated \$ 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
Street Maintenance			
10-562.461	Emergency Contingencies for major street repairs		80,000

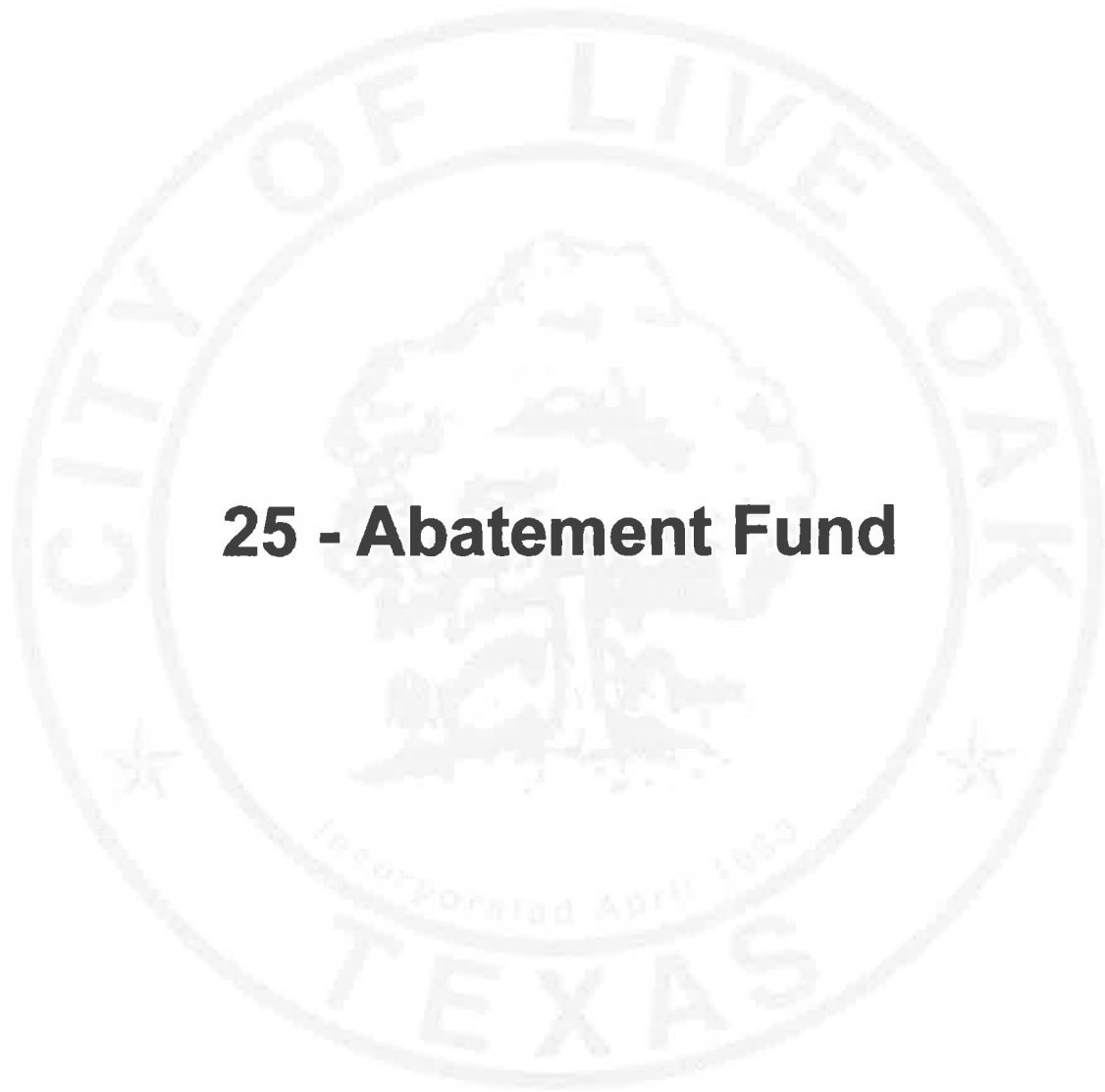
**City of Live Oak
General Fund
Reserve Funded Items
2020/2021 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Development Services			
10-682.400	Professional Fees		
	Bureau Veritas Building Inspections Contingency		29,600
Information Technology			
10-685.480	Contingencies		<u>15,000</u>
	Total Reserve Funded Items		<u>\$ 792,004</u>

Live Oak

★ THE CITY OF LIVE OAK TEXAS ★





25 - Abatement Fund

**ABATEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2020/2021**

Beginning Fund Balance October 1, 2020:		\$ 10,389			
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					<u>(9,000)</u>
Ending Fund Balance September 30, 2021:					<u>\$ 1,389</u>

**ABATEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2019/2020
(AS AMENDED)**

Beginning Fund Balance October 1, 2019:		\$ 19,989			
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					<u>(9,000)</u>
Ending Fund Balance September 30, 2020:					<u>\$ 10,989</u>

**City of Live Oak
Abatement Fund
2020/2021 Approved Budget**

	<u>Audited 2018/19 Actual</u>	<u>Current FY 2019/20</u>		<u>Approved Budget FY 2020/21</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	22,322	7,000	3,000	7,000	-
TOTAL GRANTS & INTER-GOVT.	22,322	7,000	3,000	7,000	-
TOTAL REVENUES	<u>22,322</u>	<u>7,000</u>	<u>3,000</u>	<u>7,000</u>	<u>-</u>
EXPENDITURES					
OTHER SERVICES & CHARGES					
400.400 Professional Fees	352	1,000	600	1,000	-
560.445 Contractual Maintenance	-	15,000	12,000	15,000	-
TOTAL OTHER SERVICES & CHARGES	352	16,000	12,600	16,000	-
TOTAL EXPENDITURES	<u>352</u>	<u>16,000</u>	<u>12,600</u>	<u>16,000</u>	<u>-</u>



35 - Asset Replacement Fund

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

**ASSET REPLACEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2020/2021**

Beginning Fund Balance October 1, 2020:		\$ 4,474,177			
Estimated Revenues:		607,087			
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	-	-	-	301,300	301,300
Total Expenditures	-	-	-	301,300	301,300
Net Revenues/Expenditures					<u>305,787</u>
Ending Fund Balance September 30, 2021:					<u>\$ 4,779,964</u>

**ASSET REPLACEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2019/2020
(AS AMENDED)**

Beginning Fund Balance October 1, 2019:		\$ 2,970,258			
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>\$ 4,444,216</u>

**City of Live Oak
Asset Replacement Fund
2020/2021 Approved Budget**

	<u>Audited 2018/19 Actual</u>	<u>Current FY 2019/20</u>		<u>Approved Budget FY 2020/21</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	58,852	40,000	37,000	40,000	-
364.000 Sale of Fixed Assets	90,100	-	-	-	-
TOTAL INTEREST & MISCELLANEOUS	148,952	40,000	37,000	40,000	-
OTHER FINANCING SOURCES					
390.100 Transfers From General Fund	462,265	1,720,246	1,720,246	443,680	(1,276,566)
390.101 Transfer From Storm Water	74,595	58,540	58,540	60,222	1,682
390.500 Transfers From EDC	69,768	63,185	63,185	63,185	-
TOTAL OTHER FINANCING SOURCES	606,628	1,841,971	1,841,971	567,087	(1,274,884)
TOTAL REVENUES	755,580	1,881,971	1,878,971	607,087	(1,274,884)

City of Live Oak
Asset Replacement Fund
2020/2021 Approved Budget

	<u>Audited 2018/19 Actual</u>	<u>Current FY 2019/20</u>		<u>Approved Budget FY 2020/21</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
EXPENDITURES					
POLICE DEPARTMENT					
CAPITAL OUTLAY					
530.586 Vehicles	93,774	157,500	135,000	157,500	-
530.597 Vehicle Equipment	59,257	89,800	84,000	89,800	-
TOTAL CAPITAL OUTLAY	153,031	247,300	219,000	247,300	-
TOTAL 530-POLICE DEPARTMENT	153,031	247,300	219,000	247,300	-
PUBLIC WORKS					
CAPITAL OUTLAY					
560.586 Vehicles	62,575	-	-	-	-
560.580 Operating Equipment	47,731	-	-	-	-
TOTAL CAPITAL OUTLAY	110,306	-	-	-	-
TOTAL 560-PUBLIC WORKS	110,306	-	-	-	-
PARKS MAINTENANCE					
CAPITAL OUTLAY					
565.580 Operating Equipment	35,342	18,000	18,026	-	(18,000)
565.586 Vehicles	-	-	-	35,000	35,000
TOTAL CAPITAL OUTLAY	35,342	18,000	18,026	35,000	17,000
TOTAL 565-PARKS MAINTENANCE	35,342	18,000	18,026	35,000	17,000

**City of Live Oak
Asset Replacement Fund
2020/2021 Approved Budget**

	<u>Audited 2018/19 Actual</u>	<u>Current FY 2019/20</u>		<u>Approved Budget FY 2020/21</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
STORM WATER					
CAPITAL OUTLAY					
567.586 Vehicles	39,795	-	-	-	-
567.580 Operating Equipment	-	18,000	18,026	19,000	1,000
TOTAL CAPITAL OUTLAY	39,795	18,000	18,026	19,000	1,000
 TOTAL 567-STORM WATER	 39,795	 18,000	 18,026	 19,000	 1,000
FIRE DEPARTMENT					
CAPITAL OUTLAY					
540.586 Vehicles	-	124,713	120,000	-	(124,713)
TOTAL CAPITAL OUTLAY	-	124,713	120,000	-	(124,713)
 TOTAL 540-FIRE DEPARTMENT	 -	 124,713	 120,000	 -	 (124,713)
 TOTAL EXPENDITURES	 338,473	 408,013	 375,052	 301,300	 (106,713)

**City of Live Oak
 Asset Replacement Fund
 Capital Requests
 2020/2021 Approved Budget**

<u>Department/ Account Number</u>	<u>Item Description</u>	<u>Item Cost</u>	<u>Department Cost</u>
Police Department			
35-530.586	Vehicles		
	(3) Interceptor Utility Vehicles (Patrol Units)	\$ 118,800	
	(1) Unmarked Vehicle (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			
35-565.586	Vehicles		
	3/4 ton Pickup - to replace PK3		35,000
Stormwater Department			
35-567.580	Operating Equipment		
	(1) Zero Turn mower		<u>19,000</u>
	Total Asset Replacement Fund Requests		<u><u>\$ 301,300</u></u>

**GENERAL FUND DEPRECIATION SCHEDULE
FOR THE FISCAL YEAR ENDING 9/30/2020**

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
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	\$27,648	\$24,576	\$3,072	\$3,072	Parks
2012 Crack Sealer	9/30/2012	\$52,461	10	\$47,214	\$41,968	\$5,246	\$5,246	Streets
2012 Jacobsen 9016 Rotary Mower	10/31/2012	\$78,991	7	\$78,991	\$78,991	\$0	\$0	Parks
2013 Kawasaki 4010 Mule w/ Top	4/18/2013	\$11,440	10	\$9,152	\$8,008	\$1,144	\$2,288	Streets
2013 Ford Explore	6/24/2013	\$24,398	5	\$24,398	\$24,398	\$0	\$0	Admin
2014 Toyota Tundra 4 Dr Pickup	12/1/2013	\$32,105	5	\$32,105	\$32,105	\$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	\$8,436	\$7,030	\$1,406	\$5,623	Parks
2015 Chevrolet Silverado (Split with Utilities)	5/22/2015	\$14,488	5	\$14,488	\$14,488	\$0	\$0	PW/Utilities
2015 Chevy Tahoe w/ Equipment	9/30/2015	\$48,750	5	\$48,750	\$48,750	\$0	\$0	Police
2015 Chevy Tahoe w/ Equipment	9/30/2015	\$51,604	5	\$51,604	\$51,604	\$0	\$0	Police
2015 Chevy Tahoe w/ Equipment	9/30/2015	\$51,222	5	\$51,222	\$51,222	\$0	\$0	Police
2015 Chevy Silverado w/ Equipment	9/30/2015	\$29,345	5	\$29,345	\$29,345	\$0	\$0	Police
2015 CID Vehicle	9/30/2015	\$38,617	5	\$38,617	\$38,617	\$0	\$0	Police
2015 In-Car Video Equipment (4)	9/30/2015	\$22,880	5	\$22,880	\$22,880	\$0	\$0	Police
Defibrillator/Monitor	4/7/2015	\$37,577	5	\$37,577	\$37,577	\$0	\$0	Fire
Thermo Imaging Camera	6/11/2015	\$13,037	5	\$13,037	\$13,037	\$0	\$0	Fire
2016 Mule ATV	10/31/2015	\$14,145	10	\$7,075	\$5,660	\$1,415	\$7,070	PW
2016 Mule ATV	10/31/2015	\$14,145	10	\$7,075	\$5,660	\$1,415	\$7,070	Parks
2016 Silverado 1/2 ton Pickup	12/31/2015	\$35,084	5	\$35,084	\$28,068	\$7,016	\$0	Parks
2016 Ford Interceptor w/ equipment	9/30/2016	\$46,043	5	\$46,043	\$36,836	\$9,207	\$0	Police
2016 Chevy Tahoe w/ equipment	9/30/2016	\$60,139	5	\$60,139	\$48,112	\$12,027	\$0	Police
2016 Chevy Tahoe w/ equipment	9/30/2016	\$60,139	5	\$60,139	\$48,112	\$12,027	\$0	Police
2016 Chevy Tahoe w/ equipment	9/30/2016	\$60,139	5	\$60,139	\$48,112	\$12,027	\$0	Police
2016 Chevy Tahoe w/ equipment	9/30/2016	\$60,139	5	\$60,139	\$48,112	\$12,027	\$0	Police

**GENERAL FUND DEPRECIATION SCHEDULE
FOR THE FISCAL YEAR ENDING 9/30/2020**

Description	Purchase Date	Cost	Yrs Life	Accum Depreciation	Prior Depreciation	Current Depreciation	Balance	Dept
2016 Chevy Tahoe w/ equipment	9/30/2016	\$60,139	5	\$60,139	\$48,112	\$12,027	\$0	Police
2016 Chevy Tahoe w/ equipment	9/30/2016	\$48,330	5	\$48,330	\$38,664	\$9,666	\$0	Fire
2016 Chevy 2500 4WD w/ equip	9/30/2016	\$37,533	5	\$37,533	\$30,028	\$7,505	\$0	Fire
2016 Chevy Colorado w/ equip	9/30/2016	\$33,416	5	\$33,416	\$26,732	\$6,684	\$0	Fire
2017 Ford Explorer w/ equipment	9/30/2017	\$53,517	5	\$41,937	\$30,358	\$11,579	\$11,580	Police
2017 Toyota 4-Runner w/ equipment	9/30/2017	\$36,000	5	\$28,800	\$21,600	\$7,200	\$7,200	Police
2nd Code Compliance Vehicle	3/1/2017	\$22,716	5	\$18,172	\$13,629	\$4,543	\$4,544	Dev Svcs
2017 Chevy Colorado	3/1/2017	\$24,387	5	\$19,508	\$14,631	\$4,877	\$4,879	Recreation
SCBA Equipment	6/1/2017	\$220,758	10	\$88,304	\$66,228	\$22,076	\$132,454	Fire
2018 Fire Truck (Pumper)	9/30/2018	\$708,026	20	\$106,203	\$70,802	\$35,401	\$601,823	Fire
Virtual Server Project	9/30/2018	\$78,685	5	\$47,211	\$31,474	\$15,737	\$31,474	IT
2018 Chevy Colorado 4WD	2/28/2018	\$26,752	5	\$16,050	\$10,700	\$5,350	\$10,702	Dev Serv
2018 Chevy Colorado	2/28/2018	\$23,028	5	\$13,818	\$9,212	\$4,606	\$9,210	Dev Serv
2018 Chevy 2500 Pickup	9/30/2018	\$30,000	5	\$18,000	\$12,000	\$6,000	\$12,000	AC
2018 Ventrac with attachments	4/27/2018	\$28,999	7	\$12,429	\$8,286	\$4,143	\$16,570	Parks
Kohler Generator	9/30/2018	\$33,423	10	\$3,342	\$0	\$3,342	\$30,081	PW
Exmark mower	3/22/2019	\$17,671	5	\$7,068	\$3,534	\$3,534	\$10,603	Parks
Exmark mower	3/22/2019	\$17,671	5	\$7,068	\$3,534	\$3,534	\$10,603	Parks
2019 John Deere Skid Steer	5/15/2019	\$47,731	7	\$13,236	\$6,417	\$6,819	\$34,495	PW
2019 3/4 ton trucks	9/30/2019	\$31,288	5	\$12,643	\$6,385	\$6,258	\$18,645	PW
2019 3/4 ton trucks	9/30/2019	\$31,287	5	\$12,642	\$6,385	\$6,257	\$18,645	PW
2019 Ford Interceptor	9/30/2019	\$55,935	5	\$22,971	\$11,784	\$11,187	\$32,964	Police
2019 Ford Interceptor	9/30/2019	\$55,934	5	\$22,971	\$11,784	\$11,187	\$32,963	Police
2019 Ford Interceptor CID	9/30/2019	\$41,162	5	\$16,464	\$8,232	\$8,232	\$24,698	Police
2020 Lazer Z Diesel Mower	3/4/2020	\$18,026	5	\$3,605	\$0	\$3,605	\$14,421	Parks
2020 F350 Command Truck	9/30/2020	\$124,713	10	\$12,471	\$0	\$12,471	\$112,242	Fire
2020 Chevy Tahoe w/ equipment	9/30/2020	\$53,867	5	\$10,773	\$0	\$10,773	\$43,094	Police
2020 Chevy Tahoe w/ equipment	9/30/2020	\$53,867	5	\$10,773	\$0	\$10,773	\$43,094	Police
2020 Chevy Tahoe w/ equipment	9/30/2020	\$53,867	5	\$10,773	\$0	\$10,773	\$43,094	Police
2020 Chevy Tahoe w/ equipment	9/30/2020	\$53,868	5	\$10,774	\$0	\$10,774	\$43,094	Police
Transfer to Asset Replacement Fund		\$3,370,490		\$1,984,950	\$1,630,006	\$354,944	\$1,385,540	
25% Surcharge						\$443,680		

**EDC DEPRECIATION SCHEDULE
FOR THE FISCAL YEAR ENDING 9/30/2020**

Description	Purch Date	Cost	Yrs Life	Accum Depreciation	Prior Depreciation	Current Depreciation	Balance	Dept
2002 Kyarm Ladder Truck	10/18/2002	\$744,370	20	\$668,190	\$630,971	\$37,219	\$76,181	Fire
2003 Sabre Pumper	3/17/2003	\$266,593	20	\$245,262	\$231,932	\$13,330	\$21,331	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		\$939,781	\$889,233	\$50,548	\$97,512	
25% Surcharge						\$63,185		

**STORM WATER UTILITY FUND DEPRECIATION SCHEDULE
FOR THE FISCAL YEAR ENDING 9/30/2020**

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	\$197,955	\$175,960	\$21,995	\$21,992	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	\$13,919	\$0	\$0	Storm Water
2015 Ventrac Mower and Attachments	1/13/2015	\$31,919	7	\$27,360	\$22,800	\$4,560	\$4,559	Storm Water
2015 Tractor with Mower	8/27/2015	\$32,000	10	\$31,200	\$26,000	\$5,200	\$20,800	Storm Water
2016 Mule ATV	10/31/2015	\$14,145	10	\$7,075	\$5,660	\$1,415	\$7,071	Storm Water
2018 Lazer Z Diesel Mower	5/11/2018	\$17,221	5	\$10,332	\$6,888	\$3,444	\$6,889	Storm Water
2018 Chevy 1/2 ton	9/30/2019	\$39,795	5	\$15,395	\$7,436	\$7,959	\$24,400	Storm Water
2020 Lazer Z Diesel Mower	3/4/2020	\$18,026	5	\$3,605	\$0	\$3,605	\$14,421	Storm Water
Transfer to Asset Replacement Fund		\$491,574		\$391,442	\$343,265	\$48,177	\$100,132	
25% Surcharge						\$60,222		

40 - Debt Service Fund

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

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

The 2005 Series was issued for new parks, park improvements, new Justice Center and City Hall renovations. The 2002 Series was refunded with the 2010 General Obligation Refunding Bonds. The 2010 Series was a refunding issue. The original issue was for the construction of a Fire Station and additional fire apparatus and equipment.

The voters approved two general obligation bond issues during FY 2004; one for \$9,985,000 to be used for street improvements and to be paid from property taxes and one for \$2,480,000 for utility improvements (primarily sewers) in conjunction with the street improvements.

The 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.

**DEBT SERVICE FUND
APPROVED BUDGET
FISCAL YEAR 2020/2021**

Beginning Fund Balance October 1, 2020:		\$ 400,960			
Estimated Revenues:		2,317,410			
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	-	-	2,317,410	-	2,317,410
Total Expenditures	-	-	2,317,410	-	2,317,410
Net Revenues/Expenditures					-
Ending Fund Balance September 30, 2021:					\$ <u>400,960</u>

**DEBT SERVICE FUND
APPROVED BUDGET
FISCAL YEAR 2019/2020
(AS AMENDED)**

Beginning Fund Balance October 1, 2019:		\$ 399,456			
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>399,456</u>

City of Live Oak
Debt Service Fund
2020/2021 Approved Budget

	<u>Audited 2018/19 Actual</u>	<u>Current FY 2019/20</u>		<u>Approved Budget FY 2020/21</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	1,416,118	1,407,332	1,407,332	1,405,198	(2,134)
TOTAL TAXES - AD VALORM	1,416,118	1,407,332	1,407,332	1,405,198	(2,134)
INTEREST & MISCELLANEOUS					
360.000 Interest Income	17,235	8,000	8,000	5,000	(3,000)
TOTAL INTEREST & MISCELLANEOUS	17,235	8,000	8,000	5,000	(3,000)
OTHER FINANCING SOURCES					
390.500 Transfers from EDC	734,389	738,729	738,729	736,710	(2,019)
390.600 Transfers from Util Op Fd	171,817	171,068	171,068	170,502	(566)
TOTAL OTHER FINANCING SOURCES	906,206	909,797	909,797	907,212	(2,585)
TOTAL REVENUES	2,339,559	2,325,129	2,325,129	2,317,410	(7,719)
EXPENDITURES					
DEBT SERVICE					
690.690 Paying Agents Fees	1,500	3,000	1,500	1,500	(1,500)
690.932 Principal - 2010 Refunding	325,000	340,000	340,000	350,000	10,000
690.933 Interest - 2010 Refunding	42,283	32,329	32,325	21,910	(10,419)
690.940 Principal - 2014 GO & Refunding	1,370,000	1,395,000	1,395,000	1,445,000	50,000
690.941 Interest - 2014 GO & Refunding	582,200	554,800	554,800	499,000	(55,800)
TOTAL DEBT SERVICE	2,320,983	2,325,129	2,323,625	2,317,410	(7,719)
TOTAL 690-DEBT SERVICE	2,320,983	2,325,129	2,323,625	2,317,410	(7,719)
TOTAL EXPENDITURES	2,320,983	2,325,129	2,323,625	2,317,410	(7,719)

**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>
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>\$ 1,539,848</u>	<u>\$ 1,539,847</u>	<u>\$ 13,190,000</u>	<u>\$ 16,269,695</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>
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>\$ 16,548</u>	<u>\$ 16,547</u>	<u>\$ 715,000</u>	<u>\$ 748,095</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>
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>\$ 1,523,300</u>	<u>\$ 1,523,300</u>	<u>\$ 12,475,000</u>	<u>\$ 15,521,600</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
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	\$ 13,019,706	\$ 682,494	\$ 1,819,400	\$ 15,521,600



11 - Forfeiture Fund

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

**FORFEITURE FUND
APPROVED BUDGET
FISCAL YEAR 2020/2021**

Beginning Fund Balance October 1, 2020:		\$ 76,877			
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	-	60,000	70,000
Total Expenditures	-	10,000	-	60,000	70,000
Net Revenues/Expenditures					<u>(17,740)</u>
Ending Fund Balance September 30, 2021:					<u>\$ 59,137</u>

**FORFEITURE FUND
APPROVED BUDGET
FISCAL YEAR 2019/2020
(AS AMENDED)**

Beginning Fund Balance October 1, 2019:		\$ 128,172			
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>\$ 100,432</u>

**City of Live Oak
Forfeiture Fund
2020/2021 Approved Budget**

	<u>Audited 2018/19 Actual</u>	<u>Current FY 2019/20</u>		<u>Approved Budget FY 2020/21</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
FINES & FORFEITURES					
352.000 Forfeitures - Federal	61,270	50,000	20,000	50,000	-
352.100 Forfeitures - State	3,230	2,000	7,500	2,000	-
TOTAL FINES & FORFEITURES	64,500	52,000	27,500	52,000	-
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue - Federal	1,333	250	1,200	250	-
360.100 Interest Revenue - State	4	10	5	10	-
370.900 Miscellaneous Revenue	-	-	-	-	-
TOTAL INTEREST & MISCELLANEOUS	1,337	260	1,205	260	-
TOTAL REVENUES	<u>65,836</u>	<u>52,260</u>	<u>28,705</u>	<u>52,260</u>	<u>-</u>

**City of Live Oak
Forfeiture Fund
2020/2021 Approved Budget**

	<u>Audited 2018/19 Actual</u>	<u>Current FY 2019/20</u>		<u>Approved Budget FY 2020/21</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	889	10,000	10,000	10,000	-
TOTAL SUPPLIES	889	10,000	10,000	10,000	-
CAPITAL OUTLAY					
531.582 Machinery & Equipment	11,944	40,000	40,000	40,000	-
531.583 Safety Equipment	-	10,000	10,000	10,000	-
531.595 Other Capital	-	20,000	20,000	10,000	(10,000)
TOTAL CAPITAL OUTLAY	11,944	70,000	70,000	60,000	(10,000)
TOTAL 531-FEDERAL FORFEITURES	12,832	80,000	80,000	70,000	(10,000)
STATE FORFEITURES					
CAPITAL OUTLAY					
532.595 Other Capital	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL 532-STATE FORFEITURES	-	-	-	-	-
TOTAL EXPENDITURES	12,832	80,000	80,000	70,000	(10,000)

**City of Live Oak
Forfeiture Fund
Capital Requests
2020/2021 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>10,000</u>	<u>60,000</u>
	Total Forfeiture Fund Requests		<u>\$ 60,000</u>



13 - Federal/State Grants Fund

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

**FEDERAL/STATE GRANTS FUND
APPROVED BUDGET
FISCAL YEAR 2020/2021**

Beginning Fund Balance October 1, 2020: \$ -

Estimated Revenues: -

Approved Expenditures:

Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures
Construction Costs	-	-	-	-	-
Total Expenditures	-	-	-	-	-

Net Revenues/Expenditures -

Ending Fund Balance September 30, 2021: \$ -

**FEDERAL/STATE GRANTS FUND
APPROVED BUDGET
FISCAL YEAR 2019/2020
(AS AMENDED)**

Beginning Fund Balance October 1, 2019: \$ -

Estimated Revenues: -

Approved Expenditures:

Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures
Construction Costs	-	-	-	-	-
Total Expenditures	-	-	-	-	-

Net Revenues/Expenditures -

Ending Fund Balance September 30, 2020: \$ -

**City of Live Oak
Federal/State Grant Fund
2020/2021 Approved Budget**

	<u>Audited 2018/19 Actual</u>	<u>Current FY 2019/20</u>		<u>Approved Budget FY 2020/21</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	-	-	-	-	-



14 - Child Safety Fund

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

**CHILD SAFETY FUND
APPROVED BUDGET
FISCAL YEAR 2020/2021**

Beginning Fund Balance October 1, 2020:		\$ 104,399			
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, 2021:					<u>\$ 98,599</u>

**CHILD SAFETY FUND
APPROVED BUDGET
FISCAL YEAR 2019/2020
(AS AMENDED)**

Beginning Fund Balance October 1, 2019:		\$ 95,149			
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>\$ 89,349</u>

**City of Live Oak
Child Safety Fund
2020/2021 Approved Budget**

	<u>Audited 2018/19 Actual</u>	<u>Current FY 2019/20</u>		<u>Approved Budget FY 2020/21</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	17,453	16,000	14,000	16,000	-
TOTAL GRANTS & INTER-GOVT.	17,453	16,000	14,000	16,000	-
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	2,052	1,000	1,000	1,000	-
TOTAL INTEREST & MISCELLANEOUS	2,052	1,000	1,000	1,000	-
TOTAL REVENUES	19,505	17,000	15,000	17,000	-

**City of Live Oak
Child Safety Fund
2020/2021 Approved Budget**

	<u>Audited 2018/19 Actual</u>	<u>Current FY 2019/20</u>		<u>Approved Budget FY 2020/21</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	3,470	3,500	1,000	3,500	-
TOTAL SUPPLIES EXPENSES	3,470	3,500	1,000	3,500	-
TOTAL 530-POLICE DEPARTMENT	3,470	3,500	1,000	3,500	-
FIRE & INSPECTIONS					
SUPPLIES EXPENSES					
540.337 Public Education Supplies	2,500	2,500	1,000	2,500	-
TOTAL SUPPLIES EXPENSES	2,500	2,500	1,000	2,500	-
TOTAL 540-FIRE & INSPECTIONS DE	2,500	2,500	1,000	2,500	-
PUBLIC WORKS GENERAL					
SUPPLIES EXPENSES					
560.337 Public Education Supplies	89	13,000	2,500	13,000	-
560.342 Bite Prevention Week	870	2,300	500	2,300	-
560.343 Kids Programs	1,253	1,500	750	1,500	-
TOTAL SUPPLIES EXPENSES	2,213	16,800	3,750	16,800	-
TOTAL 560-PUBLIC WORKS GENERAL	2,213	16,800	3,750	16,800	-
TOTAL EXPENDITURES	8,183	22,800	5,750	22,800	-

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15 - Court Technology Fund

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

**COURT TECHNOLOGY FUND
APPROVED BUDGET
FISCAL YEAR 2020/2021**

Beginning Fund Balance October 1, 2020:		\$ 122,031			
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	-	-	10,640	9,375	20,015
Total Expenditures	-	-	10,640	9,375	20,015
Net Revenues/Expenditures					(5,515)
Ending Fund Balance September 30, 2021:					<u>\$ 116,516</u>

**COURT TECHNOLOGY FUND
APPROVED BUDGET
FISCAL YEAR 2019/2020
(AS AMENDED)**

Beginning Fund Balance October 1, 2019:		\$ 122,731			
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>
Construction Costs	-	-	7,550	6,375	13,925
Total Expenditures	-	-	7,550	6,375	13,925
Net Revenues/Expenditures					575
Ending Fund Balance September 30, 2020:					<u>\$ 123,306</u>

**City of Live Oak
Court Technology Fund
2020/2021 Approved Budget**

	<u>Audited 2018/19 Actual</u>	<u>Current FY 2019/20</u>		<u>Approved Budget FY 2020/21</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
FINES & FORFEITURES					
350.200 Court Technology Fund	11,895	13,000	10,000	13,000	-
TOTAL FINES & FORFEITURES	11,895	13,000	10,000	13,000	-
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	2,878	1,500	1,300	1,500	-
TOTAL INTEREST & MISC	2,878	1,500	1,300	1,500	-
TOTAL REVENUES	14,773	14,500	11,300	14,500	-
EXPENDITURES					
MUNICIPAL COURT					
OTHER SERVICES & CHARGES					
430.416 Telephone	-	500	500	1,000	500
430.445 Maintenance Contracts	6,742	7,050	6,500	9,640	2,590
TOTAL OTHER SERVICES & CHARGES	6,742	7,550	7,000	10,640	3,090
CAPITAL OUTLAY					
430.579 Computer Equipment	14,358	6,375	5,000	9,375	3,000
TOTAL CAPITAL OUTLAY	14,358	6,375	5,000	9,375	3,000
TOTAL 430-MUNICIPAL COURT	21,100	13,925	12,000	20,015	6,090
TOTAL EXPENDITURES	21,100	13,925	12,000	20,015	6,090

**City of Live Oak
 Court Technology Fund
 Capital Requests
 2020/2021 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Municipal Court			
15-430.579	Computer Equipment		
	Laptop	\$ 2,500	
	Spillman-INCODE Interface	5,500	
	Other Fees	<u>1,375</u>	<u>\$ 9,375</u>
	 Total Court Technology Fund Requests		 <u><u>\$ 9,375</u></u>

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16 - Court Security Fund

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

**COURT SECURITY FUND
APPROVED BUDGET
FISCAL YEAR 2020/2021**

Beginning Fund Balance October 1, 2020:		\$ 49,893			
Estimated Revenues:		10,750			
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>
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, 2021:					<u>\$ 37,943</u>

**COURT SECURITY FUND
APPROVED BUDGET
FISCAL YEAR 2019/2020
(AS AMENDED)**

Beginning Fund Balance October 1, 2019:		\$ 50,746			
Estimated Revenues:		10,750			
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>
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>\$ 38,796</u>

**City of Live Oak
Court Security Fund
2020/2021 Approved Budget**

	<u>Audited 2018/19 Actual</u>	<u>Current FY 2019/20</u>		<u>Approved Budget FY 2020/21</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
FINES & FORFEITURES					
350.300 Court Security	8,921	10,000	8,250	10,000	-
TOTAL FINES & FORFEITURES	8,921	10,000	8,250	10,000	-
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	1,030	750	575	750	-
TOTAL INTEREST & MISC	1,030	750	575	750	-
TOTAL REVENUES	9,951	10,750	8,825	10,750	-
EXPENDITURES					
MUNICIPAL COURT					
PERSONNEL SERVICES					
430.101 Bailiffs	6,655	14,000	7,500	14,000	-
430.200 F.I.C.A. Taxes	457	1,100	600	1,100	-
430.230 Retirement	1,204	2,500	1,500	2,500	-
430.240 Workers Compensation	82	100	78	100	-
TOTAL PERSONNEL SERVICES	8,398	17,700	9,678	17,700	-
CAPITAL OUTLAY					
430.578 Court Security System	-	5,000	-	5,000	-
TOTAL CAPITAL OUTLAY	-	5,000	-	5,000	-
TOTAL 430-MUNICIPAL COURT	8,398	22,700	9,678	22,700	-
TOTAL EXPENDITURES	8,398	22,700	9,678	22,700	-

**City of Live Oak
Court Security Fund
Capital Requests
2020/2021 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>

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81 - Hotel Occupancy Tax (HOT) Fund

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

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

**HOTEL/MOTEL OCCUPANCY TAX FUND
APPROVED BUDGET
FISCAL YEAR 2020/2021**

Beginning Fund Balance October 1, 2020:		\$ 1,252,110			
Estimated Revenues:		540,000			
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	-	-	550,000	-	550,000
Total Expenditures	-	-	550,000	-	550,000
Net Revenues/Expenditures					<u>(10,000)</u>
Ending Fund Balance September 30, 2021:					<u>\$ 1,242,110</u>

**HOTEL/MOTEL OCCUPANCY TAX FUND
APPROVED BUDGET
FISCAL YEAR 2019/2020
(AS AMENDED)**

Beginning Fund Balance October 1, 2019:		\$ 1,283,110			
Estimated Revenues:		605,000			
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	-	-	580,000	-	580,000
Total Expenditures	-	-	580,000	-	580,000
Net Revenues/Expenditures					<u>25,000</u>
Ending Fund Balance September 30, 2020:					<u>\$ 1,308,110</u>

City of Live Oak
Hotel/Motel Occupancy Tax Fund
2019/2020 Approved Budget

	<u>Audited</u> 2018/19 Actual	<u>Current FY 2019/20</u> Amended Budget Projected End-of-Year		<u>Approved</u> Budget FY 2020/21	<u>Budget</u> Increase/ (Decrease)
REVENUES					
OCCUPANCY TAX					
318.500 Occupancy Tax Revenue	631,720	590,000	400,000	525,000	(65,000)
TOTAL OCCUPANCY TAX	631,720	590,000	400,000	525,000	(65,000)
INTEREST & MISCELLANEOUS					
360.000 Interest Income	27,206	15,000	18,000	15,000	-
TOTAL INTEREST & MISCELLANEOUS	27,206	15,000	18,000	15,000	-
TOTAL REVENUES	<u>658,926</u>	<u>605,000</u>	<u>418,000</u>	<u>540,000</u>	<u>(65,000)</u>
EXPENDITURES					
ADMINISTRATION DEPARTMENT					
OTHER SERVICES & CHARGES					
400.400 Professional Fees	540,720	525,000	432,000	495,000	(30,000)
400.430 Advertising	-	35,000	5,000	35,000	-
400.432 Community/Sponsorships	3,000	5,000	10,000	5,000	-
400.435 Promotional Items	-	15,000	2,000	15,000	-
TOTAL OTHER SERVICES & CHARGES	543,720	580,000	449,000	550,000	(30,000)
TOTAL 400-ADMINISTRATION DEPART	<u>543,720</u>	<u>580,000</u>	<u>449,000</u>	<u>550,000</u>	<u>(30,000)</u>
TOTAL EXPENDITURES	<u>543,720</u>	<u>580,000</u>	<u>449,000</u>	<u>550,000</u>	<u>(30,000)</u>



17 – Emergency Radio System Fund

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

**EMERGENCY RADIO SYSTEM FUND
APPROVED BUDGET
FISCAL YEAR 2020/2021**

Beginning Fund Balance October 1, 2020:		\$ 91,265			
Estimated Revenues:		37,750			
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	40,245	2,500	44,015
Total Expenditures	-	1,270	40,245	2,500	44,015
Net Revenues/Expenditures					<u>(6,265)</u>
Ending Fund Balance September 30, 2021:					<u>\$ 85,000</u>

**EMERGENCY RADIO SYSTEM FUND
APPROVED BUDGET
FISCAL YEAR 2019/2020
(AS AMENDED)**

Beginning Fund Balance October 1, 2019:		\$ 74,335			
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>\$ 72,070</u>

**City of Live Oak
Emergency Radio System Fund
2020/2021 Approved Budget**

	<u>Audited 2018/19 Actual</u>	<u>Current FY 2019/20</u>		<u>Approved Budget FY 2020/21</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
SERVICE USE FEES					
347.500 Rentals and Leases	37,934	36,000	36,000	37,000	1,000
TOTAL SERVICE USE FEES	37,934	36,000	36,000	37,000	1,000
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	1,364	750	1,200	750	-
TOTAL INTEREST & MISC	1,364	750	1,200	750	-
TOTAL REVENUES	<u>39,298</u>	<u>36,750</u>	<u>37,200</u>	<u>37,750</u>	<u>1,000</u>

City of Live Oak
Emergency Radio System Fund
2020/2021 Approved Budget

	<u>Audited 2018/19 Actual</u>	<u>Current FY 2019/20</u>		<u>Approved Budget FY 2020/21</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
EXPENDITURES					
EMERGENCY RADIO SYSTEM					
SUPPLIES EXPENSES					
537.301 Uniform Purchases	252	270	120	270	-
537.310 Office Supplies	-	500	200	500	-
537.330 Minor Tools & Equipment	-	500	200	500	-
TOTAL SUPPLIES EXPENSES	252	1,270	520	1,270	-
OTHER SERVICES & CHARGES					
537.400 Professional Fees	-	2,000	-	2,000	-
537.415 Cell Phone	511	750	500	750	-
537.425 Conferences & Training	-	6,500	750	6,500	-
537.450 Equipment Maintenance	660	5,820	1,000	5,820	-
537.480 Contingencies	-	5,000	-	5,000	-
537.485 Dues and Publications	-	175	-	175	-
TOTAL OTHER SERVICES & CHARGES	1,171	20,245	2,250	20,245	-
CAPITAL OUTLAY					
537.574 Communication Equipment	-	2,500	2,500	2,500	-
TOTAL CAPITAL OUTLAY	-	2,500	2,500	2,500	-
TOTAL 537-EMERGENCY RADIO SYSTEM	<u>1,423</u>	<u>24,015</u>	<u>5,270</u>	<u>24,015</u>	<u>-</u>
INTERFUND TRANSFERS					
OTHER FINANCING USES					
700.100 Transfer to General Fund	12,000	15,000	15,000	20,000	5,000
TOTAL OTHER FINANCING USES	12,000	15,000	15,000	20,000	5,000
TOTAL EXPENDITURES	<u>13,423</u>	<u>39,015</u>	<u>20,270</u>	<u>44,015</u>	<u>5,000</u>

City of Live Oak
Emergency Radio System Fund
Capital Requests
2020/2021 Approved Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Emergency Radio System Fund			
17-537.574	Communication Equipment Yearly Radio Reprogramming		<u>\$ 2,500</u>
	Total Emergency Radio System Fund Requests		<u><u>\$ 2,500</u></u>

The seal of the City of Live Oak, Texas, is a circular emblem. It features a central illustration of a large, spreading tree. The words "CITY OF LIVE OAK" are written in a circular path around the top of the seal, and "TEXAS" is written at the bottom. Two five-pointed stars are positioned on the left and right sides of the seal. At the bottom of the inner circle, the text "Incorporated April 1938" is visible.

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

**PUBLIC, EDUCATIONAL AND GOVERNMENTAL ACCESS CHANNEL (PEG) FUND
APPROVED BUDGET
FISCAL YEAR 2020/2021**

Beginning Fund Balance October 1, 2020:		\$	339,880		
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, 2021:					<u>\$ 384,880</u>

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

Beginning Fund Balance October 1, 2019:		\$	300,580		
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>
Construction Costs	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Net Revenues/Expenditures					<u>45,000</u>
Ending Fund Balance September 30, 2020:					<u>\$ 345,580</u>

City of Live Oak
PEG Fund
2020/2021 Approved Budget

	<u>Audited 2018/19 Actual</u>	<u>Current FY 2019/20</u>		<u>Approved Budget FY 2020/21</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
FRANCHISE FEES					
313.000 PEG Revenue	34,660	40,000	35,000	40,000	-
360.000 Interest Income	<u>6,061</u>	<u>5,000</u>	<u>4,300</u>	<u>5,000</u>	-
TOTAL FRANCHISE FEES	40,720	45,000	39,300	45,000	-
TOTAL REVENUES	<u>40,720</u>	<u>45,000</u>	<u>39,300</u>	<u>45,000</u>	-

19 – Alamo Regional SWAT Fund

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

**ALAMO REGIONAL SWAT FUND
APPROVED BUDGET
FISCAL YEAR 2020/2021**

Beginning Fund Balance October 1, 2020:		\$ 46,182			
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	-	10,585	-	4,450	15,035
Total Expenditures	-	10,585	-	4,450	15,035
Net Revenues/Expenditures					<u>30,465</u>
Ending Fund Balance September 30, 2021:					<u>\$ 76,647</u>

**ALAMO REGIONAL SWAT FUND
APPROVED BUDGET
FISCAL YEAR 2019/2020
(AS AMENDED)**

Beginning Fund Balance October 1, 2019:		\$ 17,452			
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>\$ 46,152</u>

**City of Live Oak
Alamo Regional SWAT Fund
2020/2021 Approved Budget**

	<u>Audited 2018/19 Actual</u>	<u>Current FY 2019/20</u>		<u>Approved Budget FY 2020/21</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	39,000	39,000	39,000	-
TOTAL BOND/DEBT PROCEEDS	32,500	39,000	39,000	39,000	-
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>45,500</u>	<u>45,500</u>	<u>45,500</u>	<u>-</u>

**City of Live Oak
Alamo Regional SWAT Fund
2020/2021 Approved Budget**

	<u>Audited 2018/19 Actual</u>	<u>Current FY 2019/20</u>		<u>Approved Budget FY 2020/21</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	9,818	10,545	10,545	10,585	40
TOTAL SUPPLIES EXPENSES	9,818	10,545	10,545	10,585	40
CAPITAL OUTLAY					
530.583 Safety Equipment	1,831	2,255	2,225	4,450	2,195
TOTAL CAPITAL OUTLAY	1,831	2,255	2,225	4,450	2,195
TRANSFER OUT					
700.100 Transfer out-General Fund	26,500	4,000	4,000	-	(4,000)
	26,500	4,000	4,000	-	(4,000)
TOTAL 530-ALAMO REGIONAL SWAT	<u>38,149</u>	<u>16,800</u>	<u>16,770</u>	<u>15,035</u>	<u>(1,765)</u>
TOTAL EXPENDITURES	<u>38,149</u>	<u>16,800</u>	<u>16,770</u>	<u>15,035</u>	<u>(1,765)</u>

**City of Live Oak
Alamo Regional SWAT Fund
Capital Requests
2020/2021 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Alamo Regional SWAT Fund			
19-530.583	Safety Equipment		
	(2) Glock 17T - Simunition training pistols	\$ 910	
	(3) AR-15 - Simunition training bolts	840	
	Protective Gear	500	
	Headset Replacements	<u>2,200</u>	<u>\$ 4,450</u>
	 Total Alamo Regional SWAT Fund Requests		 <u><u>\$ 4,450</u></u>



46 – Capital Projects Fund

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

**CAPITAL PROJECTS FUND
APPROVED BUDGET
FISCAL YEAR 2020/2021**

Beginning Fund Balance October 1, 2020:		\$ 927,524			
Estimated Revenues:		10,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Construction/Improvement Cost:	-	-	-	192,010	192,010
Total Expenditures	-	-	-	192,010	192,010
Net Revenues/Expenditures					<u>(182,010)</u>
Ending Fund Balance September 30, 2021:					<u>\$ 745,514</u>

**CAPITAL PROJECTS FUND
APPROVED BUDGET
FISCAL YEAR 2019/2020
(AS AMENDED)**

Beginning Fund Balance October 1, 2019:		\$ 1,294,803			
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>\$ 1,074,861</u>

**City of Live Oak
Capital Projects Fund
2020/2021 Approved Budget**

	<u>Audited 2018/19 Actual</u>	<u>Current FY 2019/20</u>		<u>Approved Budget FY 2020/21</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	19,728	25,000	12,000	10,000	(15,000)
370.900 Miscellaneous Revenue	<u>105,942</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL INTEREST & MISC	125,670	25,000	12,000	10,000	(15,000)
OTHER FINANCING SOURCES					
384.300 Transfer from General Fund	<u>428,500</u>	<u>365,000</u>	<u>365,000</u>	<u>-</u>	<u>(365,000)</u>
TOTAL OTHER FINANCING USES	428,500	365,000	365,000	-	(365,000)
TOTAL REVENUES	<u>554,170</u>	<u>390,000</u>	<u>377,000</u>	<u>10,000</u>	<u>(380,000)</u>
EXPENDITURES					
CONSTRUCTION EXPENSE					
560.500 Construction Costs	8,977	350,000	598,849	-	(350,000)
692.500 Construction Costs - Streets	<u>20,700</u>	<u>108,000</u>	<u>100,498</u>	<u>-</u>	<u>(108,000)</u>
TOTAL CONSTRUCTION	29,677	458,000	699,347	-	(458,000)
CAPITAL OUTLAY					
562.597 Park Equipment	-	101,942	44,932	57,010	(44,932)
691.530 Buildings & Structures	<u>5,350</u>	<u>50,000</u>	<u>-</u>	<u>135,000</u>	<u>85,000</u>
TOTAL CAPITAL OUTLAY	5,350	151,942	44,932	192,010	40,068
TOTAL EXPENDITURES	<u>35,027</u>	<u>609,942</u>	<u>744,279</u>	<u>192,010</u>	<u>(417,932)</u>

**City of Live Oak
Capital Projects Fund
Project Requests
2020/2021 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Capital Projects			
46-562.597	Park Equipment		
	Park Benches	\$ 57,010	
46-691.530	Buildings & Structures		
	Rehab outside wall at Dispatch	85,000	
	Rehab Hose Tower Handrails, Steps and I-beam	<u>50,000</u>	<u>\$ 192,010</u>
	 Total Capital Projects Fund Requests		 <u><u>\$ 192,010</u></u>

**City of Live Oak
Capital Projects Fund
Project Requests
2020/2021 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	
Sidewalk Connectivity - Toepperwein	2020 Budget
Park restrooms	Completed
Tree Purchase Subsidy Program - subsidize the purchase of substantially sized trees	
Consistent LED street lights	
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.	Completed
Map listing all of Live Oak Park amenities/locations at a common point in each park area.	
Reflective markers at all entrances along Pat Booker Road	
Purchase any available lots of property to expand/sell	
Construct a fence/decorative wall along Toepperwein Road	2020 Budget
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	Continue in 2021
Provide connection between main park entrances with overflow parking lot	
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	TxDOT/LO
Community Garden	
Green House for city use	
Aesthetic improvements to street island at corner of Toepperwein and Judson Road	



21 – Woodcrest Park Fund

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

**WOODCREST PARK FUND
APPROVED BUDGET
FISCAL YEAR 2020/2021**

Beginning Fund Balance October 1, 2020:		\$ -			
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, 2021:					\$ -

**WOODCREST PARK FUND
APPROVED BUDGET
FISCAL YEAR 2019/2020
(AS AMENDED)**

Beginning Fund Balance October 1, 2019:		\$ 3,078			
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	-	-	-	3,078	3,078
Total Expenditures	-	-	-	3,078	3,078
Net Revenues/Expenditures					(3,078)
Ending Fund Balance September 30, 2020:					\$ -

**City of Live Oak
Woodcrest Park Fund
2020/2021 Approved Budget**

	<u>Audited 2018/19 Actual</u>	<u>Current FY 2019/20</u>		<u>Approved Budget FY 2020/21</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	178	-	10	-	-
TOTAL INTEREST & MISC	178	-	10	-	-
TOTAL REVENUES	<u>178</u>	<u>-</u>	<u>10</u>	<u>-</u>	<u>-</u>
EXPENDITURES					
WOODCREST PARK CONSTRUCTION					
OTHER SERVICES & CHARGES					
695.400 Professional Fees	-	-	-	-	-
695.500 Construction Costs	9,674	3,078	3,088	-	(3,078)
TOTAL OTHER SERVICES & CHARGES	9,674	3,078	3,088	-	(3,078)
TOTAL 695-WOODCREST PK - DONAT	<u>9,674</u>	<u>3,078</u>	<u>3,088</u>	<u>-</u>	<u>(3,078)</u>
TOTAL EXPENDITURES	<u>9,674</u>	<u>3,078</u>	<u>3,088</u>	<u>-</u>	<u>(3,078)</u>



60 – Utility Operations Fund

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

**UTILITY OPERATIONS FUND
APPROVED BUDGET
FISCAL YEAR 2020/2021**

Beginning Fund Balance October 1, 2020:		\$ 377,125			
Estimated Revenues:		4,675,750			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Administration	224,400	23,500	152,700	-	400,600
Operations	728,400	145,225	2,839,800	-	3,713,425
Transfers Out	-	-	603,002	-	603,002
Total Expenditures	<u>952,800</u>	<u>168,725</u>	<u>3,595,502</u>	<u>-</u>	<u>4,717,027</u>
Net Revenues/Expenditures					<u>(41,277)</u>
Ending Fund Balance September 30, 2021:					<u>\$ 335,848</u>

**UTILITY OPERATIONS FUND
APPROVED BUDGET
FISCAL YEAR 2019/2020
(AS AMENDED)**

Beginning Fund Balance October 1, 2019:		\$ 424,450			
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>\$ 370,807</u>

**City of Live Oak
Utility Operations Fund
2020/2021 Approved Budget**

	<u>Audited 2018/2019 Actual</u>	<u>Current FY 2019/20</u>		<u>Approved Budget FY 2020/21</u>	<u>Budget Increase/ (Decrease)</u>	
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>			
REVENUES						
UTILITY REVENUE						
381.200	Water Revenues	1,356,457	1,507,000	1,475,000	1,622,500	115,500
381.201	Sewer Revenue	1,563,949	1,889,550	1,775,000	1,988,000	98,450
381.360	Interest Income	16,741	10,000	7,500	10,000	-
381.400	Garbage Collection Rev	706,888	670,000	720,000	700,000	30,000
381.500	Edwards Aquifer Mgt Fees	148,893	160,000	150,000	160,000	-
381.600	Service Application Fees	5,715	5,000	5,000	5,000	-
381.620	Water Connection Fees	-	3,000	-	3,000	-
381.630	Sewer Connection Fees	297,324	75,000	60,000	75,000	-
381.800	Penalty Charges	44,447	50,000	40,000	50,000	-
381.810	Turn-off Fees	12,712	15,000	9,000	15,000	-
381.820	Meter Tampering Fees	750	1,000	150	1,000	-
381.920	Discounts Earned	288	250	250	250	-
381.930	N.S.F. Check Fees	575	1,000	750	1,000	-
381.940	Inspection Fees	1,200	500	500	500	-
381.950	Miscellaneous Income	(163)	15,000	7,500	15,000	-
	TOTAL UTILITY REVENUE	<u>4,155,776</u>	<u>4,402,300</u>	<u>4,250,650</u>	<u>4,646,250</u>	<u>243,950</u>
INTER-FUND TRANSFERS						
390.100	Transfer from General Fund (Loan)	-	28,400	28,400	-	(28,400)
390.487	Support Fees	<u>29,500</u>	<u>29,500</u>	<u>29,500</u>	<u>29,500</u>	<u>-</u>
	TOTAL INTER-FUND TRANSFERS	<u>29,500</u>	<u>57,900</u>	<u>57,900</u>	<u>29,500</u>	<u>(28,400)</u>
TOTAL REVENUES		<u><u>4,185,276</u></u>	<u><u>4,460,200</u></u>	<u><u>4,308,550</u></u>	<u><u>4,675,750</u></u>	<u><u>215,550</u></u>

**City of Live Oak
Utility Operations Fund
2020/2021 Approved Budget**

	<u>Audited 2018/2019 Actual</u>	<u>Current FY 2019/20</u>		<u>Approved Budget FY 2020/21</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
EXPENDITURES					
ADMINISTRATIVE DEPARTMENT					
PERSONNEL SERVICES					
400.100 Salaries	129,643	143,500	140,500	146,000	2,500
400.199 Overtime	894	750	250	750	-
400.200 F.I.C.A. Taxes	9,354	11,250	10,800	11,500	250
400.210 Group Insurance	18,020	35,000	29,000	38,500	3,500
400.230 Retirement	23,599	27,000	26,250	27,250	250
400.240 Workers Comp Insurance	370	450	347	400	(50)
TOTAL PERSONNEL SERVICES	<u>181,880</u>	<u>217,950</u>	<u>207,147</u>	<u>224,400</u>	<u>6,450</u>
SUPPLIES EXPENSES					
400.310 Office Supplies	3,942	5,000	4,500	5,000	-
400.320 Postage	14,611	17,000	15,500	17,000	-
400.330 Minor Tools & Equipment	310	500	750	500	-
400.392 Employee Relations	-	1,000	-	1,000	-
TOTAL SUPPLIES EXPENSES	<u>18,863</u>	<u>23,500</u>	<u>20,750</u>	<u>23,500</u>	<u>-</u>
OTHER SERVICES & CHARGES					
400.400 Professional Fees	1,581	15,000	-	15,000	-
400.402 S.A.W.S Billing Fees	18,607	20,000	19,500	20,000	-
400.412 Credit Card Fees	23,996	20,000	25,000	20,000	-
400.415 Telephone	1,800	2,000	1,800	2,000	-
400.425 Conference & Training	30	1,200	-	1,200	-
400.445 Equipment Maintenance	2,265	-	-	-	-
400.475 Property & Liability Ins	15,595	16,000	15,500	16,000	-
400.480 Contingencies	-	500	-	500	-
400.482 Wtr/Swr Acct Write-offs	(135)	3,000	-	3,000	-
400.495 Sewer Connection Fees	291,924	75,000	60,000	75,000	-
TOTAL OTHER SERVICES & CHARGES	<u>355,663</u>	<u>152,700</u>	<u>121,800</u>	<u>152,700</u>	<u>-</u>
TOTAL 400-ADMINISTRATION DEPT	<u><u>556,406</u></u>	<u><u>394,150</u></u>	<u><u>349,697</u></u>	<u><u>400,600</u></u>	<u><u>6,450</u></u>

City of Live Oak
Utility Operations Fund
2020/2021 Approved Budget

	Audited 2018/2019 Actual	Current FY 2019/20		Approved Budget FY 2020/21	Budget Increase/ (Decrease)
		Amended Budget	Projected End-of-Year		
PUBLIC WORKS GENERAL					
PERSONNEL SERVICES					
560.100 Salaries	362,273	416,000	414,000	438,000	22,000
560.199 Overtime	44,615	40,900	40,900	40,900	-
560.200 F.I.C.A. Taxes	29,922	36,500	35,000	37,000	500
560.210 Group Insurance	62,326	92,000	76,000	115,000	23,000
560.230 Retirement	73,519	85,000	85,000	89,000	4,000
560.240 Workers Comp Insurance	9,460	10,000	7,710	8,500	(1,500)
TOTAL PERSONNEL SERVICES	582,115	680,400	658,610	728,400	48,000
SUPPLIES EXPENSES					
560.300 Uniforms	2,728	5,725	3,000	5,725	-
560.310 Office Supplies	1,295	1,000	750	1,000	-
560.333 Petroleum Products	17,901	28,000	18,000	28,000	-
560.337 Public Education Supplies	1,651	8,000	1,500	8,000	-
560.350 Safety Supplies	1,061	2,500	2,000	2,500	-
560.355 Plant & Eqpt Maint Sup	91,047	72,000	100,000	90,000	18,000
560.365 Small Power & Hand Tools	2,708	5,000	5,000	5,000	-
560.380 Street Maint Materials	141	5,000	2,500	5,000	-
TOTAL SUPPLIES EXPENSES	118,532	127,225	132,750	145,225	18,000
OTHER SERVICES & CHARGES					
560.402 Water Testing Fees	19,034	22,500	20,000	26,000	3,500
560.404 Garbage Collection Srvc	706,599	670,000	720,000	700,000	30,000
560.409 Edwards Aquifer Mgt Fees	178,281	200,000	172,376	180,000	(20,000)
560.414 Sewage Treatment	1,384,167	1,520,200	1,500,000	1,650,000	129,800
560.415 Telephone	2,776	2,800	2,800	2,800	-
560.425 Conferences & Training	3,935	6,500	3,000	6,500	-
560.440 Utilities	145,167	150,000	145,000	150,000	-
560.445 Contract Maintenance	2,127	3,000	2,000	31,000	28,000
560.450 Equipment Maint Contracts	-	3,000	-	3,000	-
560.455 Street Maintenance Services	-	10,000	3,000	10,000	-
560.458 Vehicle Maint Services	20,480	24,000	21,000	24,000	-
560.460 Vehicle Rehabilitation	750	2,000	750	2,000	-
560.470 Equipment Rentals	1,475	2,500	3,000	2,500	-
560.471 Water Leases	24,526	90,000	17,074	50,000	(40,000)
560.480 Contingencies	218	1,000	250	1,000	-
560.485 Dues & Publications	1,563	1,000	1,000	1,000	-
560.499 Depreciation Expense	303,006	-	-	-	-
690.984 Interest Expense	-	-	-	-	-
TOTAL OTHER SERVICES & CHARGES	2,794,104	2,708,500	2,611,250	2,839,800	131,300
TOTAL 560-PUBLIC WORKS GENERAL	3,494,751	3,516,125	3,402,610	3,713,425	197,300

**City of Live Oak
Utility Operations Fund
2020/2021 Approved Budget**

	<u>Audited 2018/2019 Actual</u>	<u>Current FY 2019/20</u>		<u>Approved Budget FY 2020/21</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	310,000	310,000	310,000	310,000	-
700.040 Transfers to D/S Fund	<u>171,817</u>	<u>171,068</u>	<u>171,068</u>	<u>170,502</u>	<u>(566)</u>
TOTAL OPERATING TRANSFERS OUT	604,317	603,568	603,568	603,002	(566)
 TOTAL 700-OTHER FINANCING USES	 <u>604,317</u>	 <u>603,568</u>	 <u>603,568</u>	 <u>603,002</u>	 <u>(566)</u>
 TOTAL EXPENDITURES	 <u>4,655,474</u>	 <u>4,513,843</u>	 <u>4,355,875</u>	 <u>4,717,027</u>	 <u>203,184</u>

Utilities/Administration

Positions	FY 2020	FY 2021
Director of Public Works	0.5	0.5
Administrative Assistant	0.5	0.5
Utilities Supervisor	1.0	1.0
Crew Leader	1.0	1.0
Heavy Equipment Operator	3.0	3.0
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 2020	FY 2021
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

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Director of Public Works	26	\$93,743	\$118,193	\$142,642
Director of Finance and Administrative Services	26	\$93,743	\$118,193	\$142,642
Utilities Supervisor	10	\$42,945	\$54,146	\$65,346
Administrative Assistant	8	\$38,952	\$49,112	\$59,271
Crew Leader	8	\$38,952	\$49,112	\$59,271
Heavy Equipment Operator	6	\$35,331	\$44,546	\$53,760
Accounting and Payroll Specialist	4	\$32,046	\$40,404	\$48,762
Utilites Maintenance Worker	3	\$30,520	\$38,480	\$46,440
Utility Billing Specialist	3	\$30,520	\$38,480	\$46,440



30 – Utility Development Replacement and Renewal Fund

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

**UTILITY DEVELOPMENT/RENEWALS & REPLACEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2020/2021**

Beginning Fund Balance October 1, 2020:		\$ 1,095,900			
Estimated Revenues:		330,000			
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	-	-	-	1,015,000	1,015,000
Total Expenditures	-	-	-	1,015,000	1,015,000
Net Revenues/Expenditures					<u>(685,000)</u>
Ending Fund Balance September 30, 2021:					<u>\$ 410,900</u>

**UTILITY DEVELOPMENT/RENEWALS & REPLACEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2019/2020
(AS AMENDED)**

Beginning Fund Balance October 1, 2019:		\$ 907,800			
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>\$ 920,800</u>

City of Live Oak
Utility Development/Renewal and Replacement Fund
2020/2021 Approved Budget

	<u>Audited 2018/2019 Actual</u>	<u>Current FY 2019/20</u>		<u>Approved Budget FY 2020/21</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
INTEREST & MISCELLANEOUS					
370.000	Deferred Income - Dev	555,915	-	-	-
370.900	Miscellaneous Revenue	6,591	-	-	-
360.550	Interest Income - R & R	<u>33,258</u>	<u>15,000</u>	<u>14,000</u>	<u>20,000</u>
	TOTAL INTEREST & MISCELLANEOUS	595,764	15,000	14,000	20,000
INTER-FUND TRANSFERS					
390.100	Transfer From General Fund (Loan)	-	471,600	471,600	-
390.600	Depr X-fers from Utility	<u>310,000</u>	<u>310,000</u>	<u>310,000</u>	<u>-</u>
	TOTAL INTER-FUND TRANSFERS	310,000	781,600	781,600	310,000
	TOTAL REVENUES	<u>905,764</u>	<u>796,600</u>	<u>795,600</u>	<u>330,000</u>
EXPENDITURES					
PUBLIC WORKS GENERAL					
CAPITAL OUTLAY					
560.560	Wtr/Swr System Renewal	270,281	728,600	600,000	960,000
560.561	Water/Sewer System Extntn	5,884	50,000	5,000	50,000
560.563	Town Center Lift Station Const	556,261	-	-	-
560.588	Small Equipment Replacement	<u>2,571</u>	<u>5,000</u>	<u>2,500</u>	<u>5,000</u>
	TOTAL CAPITAL OUTLAY	834,997	783,600	607,500	1,015,000
	TOTAL 560-PUBLIC WORKS GENERAL	<u>834,997</u>	<u>783,600</u>	<u>607,500</u>	<u>1,015,000</u>
	TOTAL EXPENDITURES	<u>834,997</u>	<u>783,600</u>	<u>607,500</u>	<u>1,015,000</u>

City of Live Oak
Utility Development/Renewal and Replacement Fund
Capital Requests
2020/2021 Approved Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Utilities			
30-560.560	Water/Sewer System Renewal		
	Commercial Meter Replacement Program	\$ 50,000	
	Interior Tank Painting of Elevated and Ground Storage	600,000	
	Emergency Water Well Services	85,000	
	Inserta Valves Installed for Isolation Valves	100,000	
	Televize (CCTV) Sewer Mains on SARA Outfall Lines	100,000	
	Infiltration Prevention Manhole Silt Catchers Seals	<u>25,000</u>	\$ 960,000
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>\$ 1,015,000</u>

Live Oak

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61 – Storm Water Utility Fund

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

**STORM WATER OPERATIONS FUND
APPROVED BUDGET
FISCAL YEAR 2020/2021**

Beginning Fund Balance October 1, 2020:		\$ 438,842			
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	388,500	30,750	424,500	-	843,750
Transfers Out	-	-	-	60,222	60,222
Total Expenditures	<u>388,500</u>	<u>30,750</u>	<u>424,500</u>	<u>60,222</u>	<u>903,972</u>
Net Revenues/Expenditures					<u>(273,972)</u>
Ending Fund Balance September 30, 2021:					<u>\$ 164,870</u>

**STORM WATER OPERATIONS FUND
APPROVED BUDGET
FISCAL YEAR 2019/2020
(AS AMENDED)**

Beginning Fund Balance October 1, 2019:		\$ 484,061			
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>\$ 203,221</u>

**City of Live Oak
Stormwater Operations Fund
2020/2021 Approved Budget**

	<u>Audited 2018/2019 Actual</u>	<u>Current FY 2019/20</u>		<u>Approved Budget FY 2020/21</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
STORM WATER REVENUE					
348.205 Storm Water Utility Fee	565,855	625,000	580,000	625,000	-
360.000 Interest Income	10,135	5,000	6,000	5,000	-
370.900 Miscellaneous Revenue	10,445	-	5,000	-	-
TOTAL STORM WATER REVENUE	586,435	630,000	591,000	630,000	-
TOTAL REVENUES	586,435	630,000	591,000	630,000	-

City of Live Oak
Stormwater Operations Fund
2020/2021 Approved Budget

	<u>Audited</u> 2018/2019 Actual	<u>Current FY 2019/20</u>		<u>Approved</u> Budget FY 2020/21	<u>Budget</u> Increase/ (Decrease)
		<u>Amended</u> Budget	<u>Projected</u> End-of-Year		
EXPENDITURES					
PERSONNEL SERVICES					
567.100 Salaries	227,708	243,750	242,500	252,500	8,750
567.199 Overtime	1,086	3,000	3,000	3,000	-
567.200 F.I.C.A. Taxes	17,001	19,000	18,800	20,000	1,000
567.210 Group Insurance	35,111	54,000	47,000	59,000	5,000
567.230 Retirement	40,622	45,000	45,000	47,500	2,500
567.240 Workers Comp Insurance	6,005	7,300	5,629	6,500	(800)
TOTAL PERSONNEL SERVICES	327,533	372,050	361,929	388,500	16,450
SUPPLIES EXPENSES					
567.300 Uniforms	1,118	4,000	1,500	4,000	-
567.310 Office Supplies	25	1,000	500	1,000	-
567.333 Petroleum Products	17,706	20,750	17,000	20,750	-
567.337 Public Education Supplies	-	1,500	250	1,500	-
567.350 Safety Supplies	2,056	2,500	2,200	2,500	-
567.365 Small Power & Hand Tools	80	1,000	1,000	1,000	-
TOTAL SUPPLIES EXPENSES	20,985	30,750	22,450	30,750	-
OTHER SERVICES & CHARGES					
567.400 Professional Fees	66,503	78,000	67,000	78,000	-
567.402 SAWS Billing Fees	5,542	7,000	6,000	7,000	-
567.415 Telephone	2,317	3,000	2,500	3,000	-
567.425 Conferences & Training	674	1,500	800	1,500	-
567.445 Contract Maintenance	7,870	29,000	12,000	29,000	-
567.456 Flood Channel Const & Maint	4,686	200,000	5,000	200,000	-
567.458 Vehicle Maint Services	31,236	30,000	25,000	30,000	-
567.470 Equipment Rentals	-	1,000	-	1,000	-
567.487 Support Fee	75,000	75,000	75,000	75,000	-
567.499 Depreciation Expense	26,712	-	-	-	-
TOTAL OTHER SERVICES & CHARGES	220,540	424,500	193,300	424,500	-
CAPITAL OUTLAY					
567.580 Operating Equipment	-	25,000	-	-	(25,000)
TOTAL CAPITAL OUTLAY	-	25,000	-	-	(25,000)
TOTAL 567- OPERATING EXPENDITURES	<u>569,058</u>	<u>852,300</u>	<u>577,679</u>	<u>843,750</u>	<u>(8,550)</u>

City of Live Oak
Stormwater Operations Fund
2020/2021 Approved Budget

	<u>Audited 2018/2019 Actual</u>	<u>Current FY 2019/20</u>		<u>Approved Budget FY 2020/21</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
OTHER FINANCING USES					
OPERATING TRANSFER OUT					
700.600 Transfer to Asset Replacement Fund	74,595	58,540	58,540	60,222	1,682
TOTAL 700-OTHER FINANCING USES	<u>74,595</u>	<u>58,540</u>	<u>58,540</u>	<u>60,222</u>	<u>1,682</u>
TOTAL 567-STORM WTR OPERATIONS	<u>643,653</u>	<u>910,840</u>	<u>636,219</u>	<u>903,972</u>	<u>(6,868)</u>

Storm Water Operations

Positions	FY 2020	FY 2021
Public Works Superintendent	1.0	1.0
Heavy Equipment Operator	3.0	3.0
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	\$57,550	\$72,560	\$87,570
Heavy Equipment Operator	6	\$35,331	\$44,546	\$53,760
Stormwater Maintenance Worker	3	\$30,520	\$38,480	\$46,440

City of Live Oak
Stormwater Utility Fund
Capital Requests
2020/2021 Approved Budget

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



50 – Economic Development Corporation (EDC) Fund

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

**ECONOMIC DEVELOPMENT CORPORATION
APPROVED BUDGET
FISCAL YEAR 2020/2021**

Beginning Fund Balance October 1, 2020:		\$ 3,451,360			
Estimated Revenues:		2,123,083			
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	126,300	6,500	1,304,670	400,000	1,837,470
Total Expenditures	126,300	6,500	1,304,670	400,000	1,837,470
Net Revenues/Expenditures					<u>285,613</u>
Ending Fund Balance September 30, 2021:					<u>\$ 3,736,973</u>

**ECONOMIC DEVELOPMENT CORPORATION
APPROVED BUDGET
FISCAL YEAR 2019/2020
(AS AMENDED)**

Beginning Fund Balance October 1, 2019:		\$ 2,992,948			
Estimated Revenues:		2,332,579			
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	1,601,664	100,000	1,829,464
Total Expenditures	119,800	8,000	1,601,664	100,000	1,829,464
Net Revenues/Expenditures					<u>503,115</u>
Ending Fund Balance September 30, 2020:					<u>\$ 3,496,063</u>

City of Live Oak
Economic Development Corporation Fund
2020/2021 Approved Budget

	<u>Audited 2018/19 Actual</u>	<u>Current FY 2019/20</u>		<u>Approved Budget FY 2020/21</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	2,379,009	2,641,603	2,212,478	2,348,546	(293,057)
311.398 Sales Tax Incentive Payment	(210,489)	(359,024)	(196,323)	(275,463)	83,561
311.399 Sales Tax Services	-	-	-	-	-
TOTAL TAXES - OTHER	<u>2,168,520</u>	<u>2,282,579</u>	<u>2,016,155</u>	<u>2,073,083</u>	<u>(209,496)</u>
INTEREST & MISCELLANEOUS					
360.000 Interest Income	<u>75,625</u>	<u>50,000</u>	<u>45,000</u>	<u>50,000</u>	<u>-</u>
TOTAL INTEREST & MISCELLANEOUS	<u>75,625</u>	<u>50,000</u>	<u>45,000</u>	<u>50,000</u>	<u>-</u>
TOTAL REVENUES	<u><u>2,244,145</u></u>	<u><u>2,332,579</u></u>	<u><u>2,061,155</u></u>	<u><u>2,123,083</u></u>	<u><u>(209,496)</u></u>

City of Live Oak
Economic Development Corporation Fund
2020/2021 Approved Budget

	<u>Audited</u> 2018/19 Actual	<u>Current FY 2019/20</u>		<u>Approved</u> Budget FY 2020/21	<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	77,861	82,500	82,500	86,300	3,800
400.199 Admin Support Overtime	2,141	2,000	1,200	2,000	-
400.200 F.I.C.A.	6,050	6,500	6,405	7,250	750
400.210 Group Insurance	6,903	13,000	11,792	14,000	1,000
400.230 Retirement	14,465	15,500	15,500	16,500	1,000
400.240 Workers Comp Insurance	247	300	232	250	(50)
TOTAL PERSONNEL SERVICES	107,667	119,800	117,629	126,300	6,500
SUPPLIES EXPENSES					
400.310 Office Supplies	1,018	3,000	1,000	3,000	-
400.320 Postage	-	1,000	200	1,000	-
400.330 Minor Tools & Equipment	80	2,500	750	1,000	(1,500)
400.333 Petroleum Products	327	1,500	500	1,500	-
TOTAL SUPPLIES EXPENSES	1,425	8,000	2,450	6,500	(1,500)
OTHER SERVICES & CHARGES					
400.400 Professional Fees	4,257	60,000	10,000	60,000	-
400.401 Marketing Services	5,280	15,500	14,000	15,500	-
400.425 Conferences & Training	10,097	19,600	6,500	19,600	-
400.431 Promotional Activities	18,817	29,000	12,000	31,000	2,000
400.445 Maintenance Contracts	20,900	5,000	1,000	8,025	3,025
400.458 Vehicle Maint Services	44	500	250	500	-
400.480 Contingencies	-	1,000	-	1,000	-
400.481 Newsletter Inserts	60,727	75,000	75,000	75,000	-
400.485 Dues & Publications	11,703	14,150	12,000	14,150	-
400.486 Other ED Initiatives	69,596	430,000	400,000	130,000	(300,000)
TOTAL OTHER SERVICES & CHARGES	201,421	649,750	530,750	354,775	(294,975)

City of Live Oak
Economic Development Corporation Fund
2020/2021 Approved Budget

	<u>Audited 2018/19 Actual</u>	<u>Current FY 2019/20</u>		<u>Approved Budget FY 2020/21</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
CAPITAL OUTLAY					
500.581 Purchase of Water Rights	299,009	100,000	-	300,000	200,000
500.501 LOTC Incentive	800,000	-	-	-	-
560.595 Unspecified Capital	-	-	-	100,000	100,000
TOTAL CAPITAL OUTLAY	<u>1,099,009</u>	<u>100,000</u>	<u>-</u>	<u>400,000</u>	<u>300,000</u>
TOTAL 400-ADMINISTRATION DEPART	<u>1,409,522</u>	<u>877,550</u>	<u>650,829</u>	<u>887,575</u>	<u>10,025</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	69,768	63,185	63,185	63,185	-
700.400 Transfers to Debt Service	<u>734,389</u>	<u>738,729</u>	<u>738,729</u>	<u>736,710</u>	<u>(2,019)</u>
TOTAL OTHER FINANCING USES	954,157	951,914	951,914	949,895	(2,019)
TOTAL 700-INTERFUND TRANSFERS	<u>954,157</u>	<u>951,914</u>	<u>951,914</u>	<u>949,895</u>	<u>(2,019)</u>
TOTAL EXPENDITURES	<u>2,363,679</u>	<u>1,829,464</u>	<u>1,602,743</u>	<u>1,837,470</u>	<u>8,006</u>

Economic Development Corporation

Positions	FY 2020	FY 2021
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	\$113,946	\$143,664	\$173,382
Executive Assistant	8	\$38,952	\$49,112	\$59,271

City of Live Oak
Economic Development Corporation Fund
Capital Requests
2020/2021 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>

Live Oak

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Capital Information

**City of Live Oak
General Fund
Capital Requests
2020/2021 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
City Secretary			
10-405.579	Office Equipment		
	Upgrade for Council Chambers Audio/Video equipment	\$ 20,000	
10-405-591	Software		
	MCCi Scanning Project	3,000	
	Lazerfiche License	<u>500</u>	\$ 23,500
Municipal Court			
10-430.578	Office Furniture		
	Lateral File Cabinets (3 @ \$515)		1,545
Police Department			
10-530.583	Safety Equipment		
	Body armor - replacement patrol	4,500	
	Gas mask filters	420	
	Self-aid/Buddy-aid medical kits	300	
	Medical kit carriers	150	
	Stop stick piranha	500	
	PPE Equipment	3,000	
10-530.595	Other Capital		
	Brazos Court Interface plus 1st year maintenance	13,000	
10-530.651	PD Donation Expenditures		
	Various Program/Projects/Items	<u>44,389</u>	66,259
Fire Department			
10-540.530	Buildings		
	Doorbell Security Access System	7,000	
10-540.580	Operating Equipment		
	6000psi Breathing Air Purification System/Compressor	52,000	
	(2) ToughPad Rugged Laptops with equipment	9,800	
	Knox Key System	12,850	
10-540.651	FD Donation Expenditures		
	Various Program/Projects/Items	<u>44,389</u>	126,039
Public Works			
10-560.530	Building & Structures		
	LED Lighting for FD Bays		15,000
Animal Control			
10-564.530	Building Improvements		
	Rehab Floor in Exam Room and Kennels		13,000

**City of Live Oak
General Fund
Capital Requests
2020/2021 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Parks Maintenance			
10-565.590	Parking Lots & Drives		
	Replace Asphalt with Concrete for Plaza Area near Restroom		30,000
Information Technology			
10-685.579	Computer Equipment		
	(20) Dell Optiplex 3060 SFF - PC Replacement Plan	19,000	
	(3) Dell Latitude 15 3000 Series laptops	4,000	
	(3) Cisco Switches (Upgrade 3 per year - 9 total)	20,000	
	Various Hardware requests	5,000	
10-685.591	Software		
	Office 365 Business (80 @ \$9.50 x 12 months)	9,120	
	Adobe Acrobat	1,170	
	(32) Windows Server 2016 Standard open licenses	5,000	
	Migration to Office365 - Email	12,750	
		<u>12,750</u>	<u>76,040</u>
	Total General Fund Capital Requests (Funded)		<u>\$ 351,383</u>

**City of Live Oak
General Fund
Reserve Funded Items
2020/2021 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Capital Requests		\$ 351,383	
Less amount funded through recurring revenue		<u>(351,383)</u>	\$ -
Transfer to Asset Replacement (Capital)		443,680	
Amount Funded through Recurring Revenues		(128,776)	
Additional transfer to fund future Fire Equipment (Ladder & Pumper Trucks)		<u>-</u>	314,904
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 anticipated \$ 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
Street Maintenance			
10-562.461	Emergency Contingencies for major street repairs		80,000

**City of Live Oak
General Fund
Reserve Funded Items
2020/2021 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Development Services			
10-682.400	Professional Fees Bureau Veritas Building Inspections Contingency		29,600
Information Technology			
10-685.480	Contingencies		<u>15,000</u>
	Total Reserve Funded Items		<u>\$ 792,004</u>

**City of Live Oak
 Asset Replacement Fund
 Capital Requests
 2020/2021 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Police Department			
35-530.586	Vehicles		
	(3) Interceptor Utility Vehicles (Patrol Units)	\$ 118,800	
	(1) Unmarked Vehicle (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			
35-565.586	Vehicles		
	3/4 ton Pickup - to replace PK3		35,000
Stormwater Department			
35-567.580	Operating Equipment		
	(1) Zero Turn mower		<u>19,000</u>
	Total Asset Replacement Fund Requests		<u>\$ 301,300</u>

**City of Live Oak
Forfeiture Fund
Capital Requests
2020/2021 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	10,000	60,000
	Total Forfeiture Fund Requests		\$ 60,000

**City of Live Oak
 Court Technology Fund
 Capital Requests
 2020/2021 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Municipal Court			
15-430.579	Computer Equipment		
	Laptop	\$ 2,500	
	Spillman-INCODE Interface	5,500	
	Other Fees	<u>1,375</u>	<u>\$ 9,375</u>
	 Total Court Technology Fund Requests		 <u><u>\$ 9,375</u></u>

**City of Live Oak
Court Security Fund
Capital Requests
2020/2021 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
2020/2021 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
2020/2021 Approved Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Alamo Regional SWAT Fund			
19-530.583	Safety Equipment		
	(2) Glock 17T - Simunition training pistols	\$ 910	
	(3) AR-15 - Simunition training bolts	840	
	Protective Gear	500	
	Headset Replacements	<u>2,200</u>	<u>\$ 4,450</u>
	 Total Alamo Regional SWAT Fund Requests		 <u><u>\$ 4,450</u></u>

**City of Live Oak
Capital Projects Fund
Project Requests
2020/2021 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Capital Projects			
46-562.597	Park Equipment		
	Park Benches	\$ 57,010	
46-691.530	Buildings & Structures		
	Rehab outside wall at Dispatch	85,000	
	Rehab Hose Tower Handrails, Steps and I-beam	<u>50,000</u>	<u>\$ 192,010</u>
	 Total Capital Projects Fund Requests		 <u>\$ 192,010</u>

**City of Live Oak
Capital Projects Fund
Project Requests
2020/2021 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	
Sidewalk Connectivity - Toepperwein	2020 Budget
Park restrooms	Completed
Tree Purchase Subsidy Program - subsidize the purchase of substantially sized trees	
Consistent LED street lights	
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.	Completed
Map listing all of Live Oak Park amenities/locations at a common point in each park area.	
Reflective markers at all entrances along Pat Booker Road	
Purchase any available lots of property to expand/sell	
Construct a fence/decorative wall along Toepperwein Road	2020 Budget
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	Continue in 2021
Provide connection between main park entrances with overflow parking lot	
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	TxDOT/LO
Community Garden	
Green House for city use	
Aesthetic improvements to street island at corner of Toepperwein and Judson Road	

City of Live Oak
Utility Development/Renewal and Replacement Fund
Capital Requests
2020/2021 Approved Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Utilities			
30-560.560	Water/Sewer System Renewal		
	Commercial Meter Replacement Program	\$ 50,000	
	Interior Tank Painting of Elevated and Ground Storage	600,000	
	Emergency Water Well Services	85,000	
	Inserta Valves Installed for Isolation Valves	100,000	
	Televize (CCTV) Sewer Mains on SARA Outfall Lines	100,000	
	Infiltration Prevention Manhole Silt Catchers Seals	<u>25,000</u>	\$ 960,000
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>\$ 1,015,000</u></u>

City of Live Oak
Economic Development Corporation Fund
Capital Requests
2020/2021 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
2020/2021 Approved Budget**

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

LiveOak

★ THE CITY OF LIVE OAK TEXAS ★





Personnel Information

**CITY OF LIVE OAK PAY SCALE
2020/21 APPROVED POSITIONS**

Approved Titles	Grade	Min Step	Calculated Midpoint	Max Step
City Manager	35	\$145,427	\$183,356	\$221,284
Assistant City Manager	30	\$113,946	\$143,664	\$173,382
Director of Finance and Administrative Services	26	\$93,743	\$118,193	\$142,642
Fire Chief	26	\$93,743	\$118,193	\$142,642
Police Chief	26	\$93,743	\$118,193	\$142,642
Director of Public Works	26	\$93,743	\$118,193	\$142,642
Accounting and Human Resources Manager	18	\$63,449	\$79,998	\$96,546
Building Official	18	\$63,449	\$79,998	\$96,546
City Secretary	18	\$63,449	\$79,998	\$96,546
Public Works Superintendent	16	\$57,550	\$72,560	\$87,570
Animal Control Supervisor	10	\$42,945	\$54,146	\$65,346
Fire Inspector	10	\$42,945	\$54,146	\$65,346
Fleet Services Supervisor	10	\$42,945	\$54,146	\$65,346
Parks Supervisor	10	\$42,945	\$54,146	\$65,346
Recreation and Special Events Manager	10	\$42,945	\$54,146	\$65,346
Telecommunications Shift Supervisor	10	\$42,945	\$54,146	\$65,346
Utilities Supervisor	10	\$42,945	\$54,146	\$65,346
Human Resources Generalist	9	\$40,900	\$51,567	\$62,234
Purchasing and Budget Analyst	9	\$40,900	\$51,567	\$62,234
Clerk of Court	8	\$38,952	\$49,112	\$59,271
Crew Leader	8	\$38,952	\$49,112	\$59,271
Executive Assistant	8	\$38,952	\$49,112	\$59,271
Administrative Assistant	6	\$35,331	\$44,546	\$53,760
Code Enforcement Officer	6	\$35,331	\$44,546	\$53,760
Heavy Equipment Operator	6	\$35,331	\$44,546	\$53,760
Property and Evidence Room Technician	6	\$35,331	\$44,546	\$53,760
Telecommunications Officer	6	\$35,331	\$44,546	\$53,760
Permit Technician	6	\$35,331	\$44,546	\$53,760
Police Records Specialist	6	\$35,331	\$44,546	\$53,760
Building Maintenance Technician	5	\$33,648	\$42,424	\$51,200
Mechanic	5	\$33,648	\$42,424	\$51,200
Animal Control Officer	4	\$32,046	\$40,404	\$48,762
Deputy Court Clerk	4	\$32,046	\$40,404	\$48,762
Accounting and Payroll Specialist	4	\$32,046	\$40,404	\$48,762
Parks Maintenance Worker	3	\$30,520	\$38,480	\$46,440
Publics Work Maintenance Worker	3	\$30,520	\$38,480	\$46,440
Streets Maintenance Worker	3	\$30,520	\$38,480	\$46,440
Receptionist	3	\$30,520	\$38,480	\$46,440
Storm Water Maintenance Worker	3	\$30,520	\$38,480	\$46,440
Utility Billing Specialist	3	\$30,520	\$38,480	\$46,440
Utilities Maintenance Worker	3	\$30,520	\$38,480	\$46,440

Approved Titles	Grade	Min Step	Calculated Midpoint	Max Step
Assistant Police Chief	P-5	\$90,301	\$109,259	\$128,216
Police Lieutenant	P-4	\$78,652	\$88,679	\$98,705
Police Sergeant	P-3	\$62,982	\$75,114	\$87,245
Police Sergeant - Detective	P-3	\$62,982	\$75,114	\$87,245
Patrol Corporal	P-2	\$57,737	\$66,003	\$74,269
Warrant Officer	P-2	\$57,737	\$66,003	\$74,269
Police Officer	P-1	\$51,596	\$58,983	\$66,369
Assistant Fire Chief	F-5	\$82,260	\$98,105	\$113,950
Fire Captain	F-4	\$67,635	\$76,257	\$84,879
Fire Lieutenant	F-3	\$63,816	\$70,975	\$78,133
Fire Lieutenant 2nd Class	F-2	\$48,759	\$56,524	\$64,288
Firefighter/EMT	F-1	\$42,707	\$46,861	\$51,014

LiveOak

★ THE CITY OF LIVE OAK TEXAS ★



**CITY OF LIVE OAK PAY SCALE
APPROVED 2020/21 ANNUAL SALARY SCHEDULE**

Step

Grade	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
1	\$27,663	\$28,375	\$29,084	\$29,811	\$30,557	\$31,320	\$32,103	\$32,906	\$33,729	\$34,572	\$35,436	\$36,322	\$37,230	\$38,161	\$39,115	\$40,093	\$41,095	\$42,123
2	\$29,067	\$29,794	\$30,536	\$31,302	\$32,084	\$32,886	\$33,709	\$34,551	\$35,415	\$36,300	\$37,208	\$38,138	\$39,092	\$40,069	\$41,071	\$42,097	\$43,150	\$44,229
3	\$30,520	\$31,283	\$32,065	\$32,867	\$33,689	\$34,531	\$35,394	\$36,279	\$37,186	\$38,116	\$39,068	\$40,045	\$41,046	\$42,072	\$43,124	\$44,202	\$45,307	\$46,440
4	\$32,046	\$32,847	\$33,669	\$34,510	\$35,373	\$36,257	\$37,164	\$38,093	\$39,045	\$40,021	\$41,022	\$42,047	\$43,099	\$44,176	\$45,280	\$46,412	\$47,573	\$48,762
5	\$33,648	\$34,490	\$35,352	\$36,236	\$37,142	\$38,070	\$39,022	\$39,997	\$40,997	\$42,022	\$43,073	\$44,150	\$45,253	\$46,385	\$47,544	\$48,733	\$49,951	\$51,200
6	\$35,331	\$36,214	\$37,120	\$38,048	\$38,999	\$39,974	\$40,973	\$41,997	\$43,047	\$44,123	\$45,227	\$46,357	\$47,516	\$48,704	\$49,922	\$51,170	\$52,449	\$53,760
7	\$37,097	\$38,025	\$38,976	\$39,950	\$40,949	\$41,972	\$43,022	\$44,097	\$45,200	\$46,330	\$47,488	\$48,675	\$49,892	\$51,139	\$52,418	\$53,728	\$55,071	\$56,448
8	\$38,952	\$39,926	\$40,924	\$41,947	\$42,996	\$44,071	\$45,173	\$46,302	\$47,460	\$48,646	\$49,862	\$51,109	\$52,387	\$53,696	\$55,039	\$56,415	\$57,825	\$59,271
9	\$40,900	\$41,922	\$42,971	\$44,045	\$45,146	\$46,275	\$47,431	\$48,617	\$49,833	\$51,078	\$52,355	\$53,664	\$55,006	\$56,381	\$57,791	\$59,235	\$60,716	\$62,234
10	\$42,945	\$44,019	\$45,119	\$46,247	\$47,403	\$48,588	\$49,803	\$51,048	\$52,324	\$53,632	\$54,973	\$56,347	\$57,756	\$59,200	\$60,680	\$62,197	\$63,752	\$65,346
11	\$45,092	\$46,220	\$47,375	\$48,559	\$49,773	\$51,018	\$52,293	\$53,600	\$54,940	\$56,314	\$57,722	\$59,165	\$60,644	\$62,160	\$63,714	\$65,307	\$66,940	\$68,613
12	\$47,347	\$48,530	\$49,744	\$50,987	\$52,262	\$53,569	\$54,908	\$56,280	\$57,687	\$59,130	\$60,608	\$62,123	\$63,676	\$65,268	\$66,900	\$68,572	\$70,287	\$72,044
13	\$49,714	\$50,957	\$52,231	\$53,537	\$54,875	\$56,247	\$57,653	\$59,095	\$60,572	\$62,086	\$63,638	\$65,229	\$66,860	\$68,532	\$70,245	\$72,001	\$73,801	\$75,646
14	\$52,200	\$53,505	\$54,842	\$56,214	\$57,619	\$59,059	\$60,536	\$62,049	\$63,600	\$65,190	\$66,820	\$68,491	\$70,203	\$71,958	\$73,757	\$75,601	\$77,491	\$79,428
15	\$54,810	\$56,180	\$57,585	\$59,024	\$60,500	\$62,012	\$63,563	\$65,152	\$66,780	\$68,450	\$70,161	\$71,915	\$73,713	\$75,556	\$77,445	\$79,381	\$81,366	\$83,400
16	\$57,550	\$58,989	\$60,464	\$61,975	\$63,525	\$65,113	\$66,741	\$68,409	\$70,120	\$71,872	\$73,669	\$75,511	\$77,399	\$79,334	\$81,317	\$83,350	\$85,434	\$87,570
17	\$60,428	\$61,939	\$63,487	\$65,074	\$66,701	\$68,369	\$70,078	\$71,830	\$73,625	\$75,466	\$77,353	\$79,287	\$81,269	\$83,300	\$85,383	\$87,518	\$89,705	\$91,948
18	\$63,449	\$65,035	\$66,661	\$68,328	\$70,036	\$71,787	\$73,582	\$75,421	\$77,307	\$79,239	\$81,220	\$83,251	\$85,332	\$87,465	\$89,652	\$91,893	\$94,191	\$96,546
19	\$66,622	\$68,287	\$69,994	\$71,744	\$73,538	\$75,376	\$77,261	\$79,192	\$81,172	\$83,201	\$85,281	\$87,413	\$89,599	\$91,839	\$94,135	\$96,488	\$98,900	\$101,373
20	\$69,953	\$71,702	\$73,494	\$75,332	\$77,215	\$79,145	\$81,124	\$83,152	\$85,231	\$87,361	\$89,545	\$91,784	\$94,079	\$96,431	\$98,841	\$101,313	\$103,845	\$106,441
21	\$73,450	\$75,287	\$77,169	\$79,098	\$81,076	\$83,102	\$85,180	\$87,309	\$89,492	\$91,730	\$94,023	\$96,373	\$98,783	\$101,252	\$103,784	\$106,378	\$109,038	\$111,764
22	\$77,123	\$79,051	\$81,027	\$83,053	\$85,129	\$87,258	\$89,439	\$91,675	\$93,967	\$96,316	\$98,724	\$101,192	\$103,722	\$106,315	\$108,973	\$111,697	\$114,489	\$117,352
23	\$80,979	\$83,004	\$85,079	\$87,206	\$89,386	\$91,620	\$93,911	\$96,259	\$98,665	\$101,132	\$103,660	\$106,252	\$108,908	\$111,631	\$114,421	\$117,282	\$120,214	\$123,219
24	\$85,028	\$87,154	\$89,333	\$91,566	\$93,855	\$96,201	\$98,606	\$101,072	\$103,598	\$106,188	\$108,843	\$111,564	\$114,353	\$117,212	\$120,142	\$123,146	\$126,225	\$129,380
25	\$89,279	\$91,511	\$93,799	\$96,144	\$98,548	\$101,012	\$103,537	\$106,125	\$108,778	\$111,498	\$114,285	\$117,142	\$120,071	\$123,073	\$126,150	\$129,303	\$132,536	\$135,849
26	\$93,743	\$96,087	\$98,489	\$100,951	\$103,475	\$106,062	\$108,714	\$111,431	\$114,217	\$117,073	\$120,000	\$123,000	\$126,075	\$129,226	\$132,457	\$135,768	\$139,163	\$142,642
27	\$98,431	\$100,991	\$103,614	\$106,299	\$109,049	\$111,865	\$114,749	\$117,703	\$120,732	\$123,835	\$126,000	\$129,149	\$132,378	\$135,688	\$139,080	\$142,557	\$146,121	\$149,774
28	\$103,352	\$106,036	\$108,784	\$111,599	\$114,481	\$116,933	\$119,957	\$122,853	\$125,925	\$129,073	\$132,299	\$135,607	\$138,997	\$142,472	\$146,034	\$149,685	\$153,427	\$157,263
29	\$108,520	\$111,233	\$114,014	\$116,864	\$119,786	\$122,780	\$125,850	\$128,996	\$132,221	\$135,526	\$138,914	\$142,387	\$145,947	\$149,596	\$153,336	\$157,169	\$161,098	\$165,126
30	\$113,946	\$116,794	\$119,714	\$122,707	\$125,775	\$128,919	\$132,142	\$135,446	\$138,832	\$142,303	\$145,860	\$149,507	\$153,244	\$157,075	\$161,002	\$165,027	\$169,153	\$173,382
31	\$119,643	\$122,634	\$125,700	\$128,842	\$132,064	\$135,365	\$138,749	\$142,218	\$145,773	\$149,418	\$153,153	\$156,982	\$160,907	\$164,929	\$169,052	\$173,279	\$177,611	\$182,051
32	\$125,625	\$128,766	\$131,985	\$135,285	\$138,667	\$142,133	\$145,687	\$149,329	\$153,062	\$156,889	\$160,811	\$164,831	\$168,952	\$173,178	\$177,505	\$181,943	\$186,491	\$191,154
33	\$131,906	\$135,204	\$138,584	\$142,049	\$145,600	\$149,240	\$152,971	\$156,795	\$160,715	\$164,733	\$168,851	\$173,073	\$177,399	\$181,834	\$186,380	\$191,040	\$195,816	\$200,711
34	\$138,502	\$141,964	\$145,513	\$149,151	\$152,880	\$156,702	\$160,620	\$164,635	\$168,751	\$172,970	\$177,294	\$181,726	\$186,269	\$190,926	\$195,699	\$200,592	\$205,607	\$210,747
35	\$145,427	\$149,063	\$152,789	\$156,609	\$160,524	\$164,537	\$168,651	\$172,867	\$177,188	\$181,618	\$186,159	\$190,813	\$195,583	\$200,473	\$205,484	\$210,621	\$215,887	\$221,284

**CITY OF LIVE OAK PAY SCALE
APPROVED 2020/21 HOURLY RATE**

Grade	Step																	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
1	13.31	13.64	13.98	14.33	14.69	15.06	15.43	15.82	16.22	16.62	17.04	17.46	17.90	18.35	18.81	19.28	19.76	20.25
2	13.97	14.32	14.68	15.05	15.43	15.81	16.21	16.61	17.03	17.45	17.89	18.34	18.79	19.28	19.75	20.24	20.75	21.28
3	14.67	15.04	15.42	15.80	16.20	16.60	17.02	17.44	17.88	18.32	18.78	19.25	19.73	20.23	20.73	21.25	21.78	22.33
4	15.41	15.79	16.19	16.59	17.01	17.43	17.87	18.31	18.77	19.24	19.72	20.22	20.72	21.24	21.77	22.31	22.87	23.44
5	16.18	16.58	17.00	17.42	17.86	18.30	18.76	19.23	19.71	20.20	20.71	21.23	21.76	22.30	22.86	23.43	24.02	24.62
6	16.99	17.41	17.85	18.29	18.75	19.22	19.70	20.19	20.70	21.21	21.74	22.29	22.84	23.42	24.00	24.60	25.22	25.85
7	17.84	18.28	18.74	19.21	19.69	20.18	20.68	21.20	21.73	22.27	22.83	23.40	23.99	24.59	25.20	25.83	26.48	27.14
8	18.73	19.20	19.68	20.17	20.67	21.19	21.72	22.28	22.82	23.39	23.97	24.57	25.19	25.82	26.46	27.12	27.80	28.50
9	19.66	20.16	20.66	21.18	21.70	22.25	22.80	23.37	23.96	24.56	25.17	25.80	26.45	27.11	27.78	28.48	29.19	29.92
10	20.65	21.16	21.69	22.23	22.79	23.36	23.94	24.54	25.16	25.78	26.43	27.09	27.77	28.46	29.17	29.90	30.65	31.42
11	21.68	22.22	22.78	23.35	23.93	24.53	25.14	25.77	26.41	27.07	27.75	28.44	29.16	29.88	30.63	31.40	32.18	32.99
12	22.76	23.33	23.92	24.51	25.13	25.75	26.40	27.06	27.73	28.43	29.14	29.87	30.61	31.38	32.16	32.97	33.79	34.64
13	23.90	24.50	25.11	25.74	26.38	27.04	27.72	28.41	29.12	29.85	30.60	31.36	32.14	32.95	33.77	34.62	35.48	36.37
14	25.10	25.72	26.37	27.03	27.70	28.39	29.10	29.83	30.58	31.34	32.13	32.93	33.75	34.60	35.46	36.35	37.26	38.19
15	26.35	27.01	27.68	28.38	29.09	29.81	30.56	31.32	32.11	32.91	33.73	34.57	35.44	36.32	37.23	38.16	39.12	40.10
16	27.67	28.36	29.07	29.80	30.54	31.30	32.09	32.89	33.71	34.55	35.42	36.30	37.21	38.14	39.09	40.07	41.07	42.10
17	29.05	29.78	30.52	31.29	32.07	32.87	33.69	34.53	35.40	36.28	37.19	38.12	39.07	40.05	41.05	42.08	43.13	44.21
18	30.50	31.27	32.05	32.85	33.67	34.51	35.38	36.26	37.17	38.10	39.05	40.02	41.03	42.05	43.10	44.18	46.28	46.42
19	32.03	32.83	33.65	34.49	35.35	36.24	37.14	38.07	39.03	40.00	41.00	42.03	43.08	44.15	45.26	46.39	47.55	48.74
20	33.63	34.47	35.33	36.22	37.12	38.05	39.00	39.98	40.98	42.00	43.05	44.13	45.23	46.36	47.52	48.71	49.93	51.17
21	35.31	36.20	37.10	38.03	38.98	39.95	40.95	41.98	43.03	44.10	45.20	46.33	47.49	48.68	49.90	51.14	52.42	53.73
22	37.08	38.01	38.98	39.93	40.93	41.95	43.00	44.07	45.18	46.31	47.46	48.65	49.87	51.11	52.39	53.70	55.04	56.42
23	38.93	39.91	40.90	41.93	42.97	44.05	45.15	46.28	47.44	48.62	49.84	51.08	52.36	53.67	55.01	56.39	57.80	59.24
24	40.88	41.90	42.95	44.02	45.12	46.25	47.41	48.59	49.81	51.05	52.33	53.64	54.98	56.35	57.76	59.20	60.68	62.20
25	42.92	44.00	45.10	46.22	47.38	48.56	49.78	51.02	52.30	53.60	54.94	56.32	57.73	59.17	60.65	62.17	63.72	65.31
26	45.07	46.20	47.35	48.53	49.75	50.99	52.27	53.57	54.91	56.28	57.69	59.13	60.61	62.13	63.68	65.27	66.91	68.58
27	47.32	48.51	49.72	50.96	52.24	53.54	54.86	56.25	57.66	59.10	60.58	62.09	63.64	65.23	66.87	68.54	70.25	72.01
28	49.69	50.93	52.20	53.51	54.85	56.22	57.62	59.06	60.54	62.05	63.61	65.20	66.83	68.50	70.21	71.98	73.76	75.61
29	52.17	53.48	54.81	56.18	57.59	59.03	60.50	62.02	63.57	65.16	66.79	68.46	70.17	71.92	73.72	75.56	77.45	79.39
30	54.78	56.15	57.55	58.99	60.47	61.98	63.53	65.12	66.75	68.41	70.13	71.88	73.68	75.52	77.40	79.34	81.32	83.36
31	57.52	58.96	60.43	61.94	63.49	65.08	66.71	68.37	70.08	71.84	73.63	75.47	77.36	79.29	81.28	83.31	85.39	87.52
32	60.40	61.91	63.45	65.04	66.67	68.33	70.04	71.79	73.59	75.43	77.31	79.25	81.23	83.26	85.34	87.47	89.66	91.90
33	63.42	65.00	66.63	68.29	70.00	71.75	73.54	75.38	77.27	79.20	81.18	83.21	85.29	87.42	89.61	91.85	94.14	96.50
34	66.59	68.25	69.96	71.71	73.50	75.34	77.22	79.15	81.13	83.16	85.24	87.37	89.55	91.79	94.09	96.44	98.85	101.32
35	69.92	71.66	73.46	75.29	77.18	79.10	81.08	83.11	85.19	87.32	89.50	91.74	94.03	96.38	98.78	101.26	103.79	106.39

**CITY OF LIVE OAK PAY SCALE
APPROVED 2020/21 ANNUAL SALARY SCHEDULE**

Fire														
<u>Step</u>														
<u>Grade</u>	1	2	3	4	5	6	7	8	9	10	11	12	13	14
F-1	\$42,707	\$43,989	\$45,089	\$46,215	\$47,371	\$48,555	\$49,769	\$51,014						
F-2	\$48,759	\$50,222	\$51,478	\$52,764	\$54,084	\$55,436	\$56,822	\$58,242	\$59,698	\$61,191	\$62,720	\$64,288		
F-3	\$63,816	\$65,731	\$67,374	\$69,058	\$70,785	\$72,554	\$74,368	\$76,227	\$78,133					
F-4	\$67,635	\$69,664	\$71,406	\$73,191	\$75,021	\$76,897	\$78,819	\$80,789	\$82,809	\$84,879				
F-5	\$82,260	\$84,728	\$86,846	\$89,017	\$91,243	\$93,524	\$95,862	\$98,258	\$100,715	\$103,233	\$105,814	\$108,459	\$111,170	\$113,950

Police															
<u>Step</u>															
<u>Grade</u>	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
P-1	\$51,596	\$53,144	\$54,472	\$55,834	\$57,230	\$58,661	\$60,127	\$61,630	\$63,171	\$64,750	\$66,369				
P-2	\$57,737	\$59,469	\$60,956	\$62,480	\$64,042	\$65,643	\$67,284	\$68,966	\$70,690	\$72,457	\$74,269				
P-3	\$62,982	\$64,872	\$66,493	\$68,156	\$69,860	\$71,606	\$73,396	\$75,231	\$77,112	\$79,040	\$81,016	\$83,041	\$85,117	\$87,245	
P-4	\$78,652	\$81,012	\$83,037	\$85,113	\$87,241	\$89,422	\$91,658	\$93,949	\$96,298	\$98,705					
P-5	\$90,301	\$93,010	\$95,335	\$97,719	\$100,162	\$102,666	\$105,233	\$107,863	\$110,560	\$113,324	\$116,157	\$119,061	\$122,037	\$125,088	\$128,216

**CITY OF LIVE OAK PAY SCALE
APPROVED 2020/21 HOURLY RATE**

Fire														
	Step													
Grade	1	2	3	4	5	6	7	8	9	10	11	12	13	14
F-1	15.50	15.96	16.36	16.77	17.19	17.62	18.06	18.51						
F-2	17.69	18.22	18.68	19.15	19.62	20.11	20.62	21.13	21.66	22.20	22.76	23.33		
F-3	23.16	23.85	24.45	25.06	25.68	26.33	26.98	27.66	28.35					
F-4	24.54	25.28	25.91	26.56	27.22	27.90	28.60	29.31	30.05	30.80				
F-5	29.85	30.74	31.51	32.30	33.11	33.93	34.78	35.65	36.54	37.46	38.39	39.35	40.34	41.35

Police															
	Step														
Grade	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
P-1	24.81	25.55	26.19	26.84	27.51	28.20	28.91	29.63	30.37	31.13	31.91				
P-2	27.76	28.59	29.31	30.04	30.79	31.56	32.35	33.16	33.99	34.84	35.71				
P-3	30.28	31.19	31.97	32.77	33.59	34.43	35.29	36.17	37.07	38.00	38.95	39.92	40.92	41.94	
P-4	37.81	38.95	39.92	40.92	41.94	42.99	44.07	45.17	46.30	47.45					
P-5	43.41	44.72	45.83	46.98	48.15	49.36	50.59	51.86	53.15	54.48	55.84	57.24	58.67	60.14	61.64

**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 2020/21

Seasonal Employee Hourly Pay Rate Schedule

<u>Position</u>	<u>Rate per Hour</u>	
1st Year Lifeguard	\$	10.08
2nd Year Lifeguard	\$	10.61
Sr. Lifeguard	\$	11.20
Lifeguard - Head Guard	\$	13.06
Lifeguard - Pool Party	\$	11.47
Lifeguard - Swim Lesson	\$	11.47