

2018/2019

October 1, 2018 through September 30, 2019

Approved Annual Budget
City of Live Oak, Texas

Scott Wayman
City Manager

Photo credit: Johnny Campbell

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 \$260,237, which is a 4.77% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$158,003.”

2. The record vote of each member of the governing body by name voting on the adoption of the 2018/2019 budget is as follows:

FOR: Councilmembers: Mendell Morgan, Bob Tullgren, Anthony Brooks, 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>2017/18</u>	Current Fiscal Year <u>2018/19</u>
a. The Property Tax Rate (<u>Adopted</u>)	\$0.443475	\$0.437087
b. The Effective Tax Rate	0.443475	0.437087
c. The Effective Maintenance & Operations Tax Rate	0.486982	0.478348
d. The Maximum Operating Tax Rate	0.525940	0.516615
e. The Total Rollback Tax Rate	0.645240	0.629308
f. The Rollback Tax Rate, adjusted for sales tax	0.481561	0.471616
g. The Debt Rate	0.119300	0.112693

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

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

4. The total amount of outstanding municipal debt obligations secured by property taxes is \$15,845,321. (including principal and interest). The total amount of outstanding debt obligations considered self-supporting is \$5,065,992. 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 2018-19 Principal & Interest Requirements for Debt Service are:

- a. Property Tax Supported Debt: \$1,413,283
- b. Self-Supporting Debt: \$906,206



City of Live Oak, Texas

Fiscal Year 2018-2019 Annual Budget

October 1, 2018 – September 30, 2019

City Council



Mary M. Dennis
Mayor



Mendell Morgan
Council Member, Place 1



Robert "Bob" Tullgren
Council Member, Place 2



Anthony Brooks
Council Member, Place 3



Ed Cimics
Council Member, Place 4
Mayor Pro Tem



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

Jordan Matney, Assistant City Manager
Dan Pue, Chief of Police
Mark Wagster, Director of Public Works

**City of Live Oak
Approved Budget 2018/19
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CITY OF LIVE OAK TERMS AND DEFINATIONS

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

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

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

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

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

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

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

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

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

DEPARTMENT - A specific functional area within the organization.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



2018/19 BUDGET MESSAGE

Date: September 11, 2018
To: Mayor and City Council
From: Scott Wayman, City Manager
Leroy Kowalik, Finance Director
Subject: 2018/19 Budget

All Aboard

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** – “Changing Tracks”

Let’s begin this letter with a little history lesson. The 2014/15 budget season marked the change from a shaky economy that began in the 2008-2009 timeframe to one that sparked the next journey of growth and progress for the City of Live Oak. The economic turnaround continued slowly for the next two years through 2016-2017. The 2017/18 budget season saw the real beginnings of positive economic change in our City and was all about “changing tracks”. Simply meaning – the time was here to begin a new outlook on the great things to come for the City of Live Oak.

This year’s 2018/19 budget message has been labeled “All Aboard”. The US economy is currently on an extreme high. We are seeing the stock markets close at all-time record highs. The oil industry is coming back for our neighbors to the south. Although there are still some overseas factors that are worth monitoring, the US economy continues to push through and remain very strong. In this area, Live Oak has definitely seen some exciting times the past few years and the future continues to look very good. During the past 9-10 years, City Management and City Council worked hard to prepare the City for the next round of substantial growth while keeping the City financially sound. City Management and City Council stayed steady with the fiscal policies and structures that were necessary to achieve this goal. Last year, the City began the general discussions to focus on where we need to be in the next 2-3 years when the next round of substantial growth will be well underway. This year, those discussions changed to new fiscal policies and recommendations that is a direct result of the groundbreaking of both the Live Oak Town Center development and the San Antonio area’s only IKEA store right here in the City of Live Oak. So “all aboard” Live Oak, the change is here.

The 2018/19 budget cycle continued to reflect a very prosperous environment. Like I mentioned in the previous paragraph, City Management and Council have done a remarkable job working together to prepare the City and get us to this new plateau. The City continues to show signs of a positive economy with new growth popping up around town. The City is just about completed with all the bond projects that passed in the May 2014 bond election. The level of sales tax remittance during 2014 - 2017 has been incredible. 2017/18 has seen sales tax level continue to rise to new higher levels. The 2018 Certified Tax Rolls reflect that residential and commercial property values are still on the rise slightly. The City again has over \$36 million of new taxable valued 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 2018/19 budget continues to dictate 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". Several of the major changes in this budget cycle were the addition of 3 uniformed police officers and to provide funding for a Compensation Study, Overall City Comp Plan and a Park Amenity and Future Use Plan. The City has been and continues to utilize its fund balance (reserves) to fund capital expenditures, one-time costs and emergency contingencies. This year is reflective of no difference in that strategy. Many assumptions and estimates in this budget are comparable to prior budgets. The City will continue to support a wide variety of programs and services that have become dear to many of the citizens. The City continues to align the cash flows necessary to sustain these services and programs at the high level that is expected.

The annual budget did not increase property tax above the effective rate. The effective rate, by definition, is the tax rate that is necessary to bring in approximately the same amount of total tax revenue as the previous year on property taxed in both years. Council voted to proceed with the budget process at a property tax rate of \$0.437087 per \$100 of taxable value, which is the calculated effective tax rate.

The following items and concepts are contained within this annual budget. For additional information and assumptions placed within the adopted budget, please see Attachment A.

1. This year's budget took another progressive step forward to better align and prepare itself for a stable future.
2. Budgets for the last eight years focused on aligning the City with the next round of growth. The results of these efforts continue to be visible in the preparation of the last several budgets including this year's budget. This committed effort has allowed this budget to begin the growth that is necessary to extend City services to newly developed areas around town at the same high levels that it has been doing for everyone else. It also has allow the City to rebuild some of its revenue capacity necessary for future budgets and keep the revenue stream at appropriate levels. This budget also continues the process of contributing funds to the Capital Projects Fund for future maintenance and renovation projects, as well as some smaller, new projects, when they become a priority.

3. Staff is again proposing to utilize the fund balance within the General Fund as a funding source for all capital requests, several one-time expenditures and emergency maintenance costs. The City has a fiscal policy in place that recommends maintaining at least six months of General Fund operating expenditures in reserves. The City currently maintains a fund balance that is greater than six months of operating expenditures.
4. Continue to seek other opportunities to relieve the burden placed on stabilized revenue streams within the General Fund. This could be accomplished by finding new revenue streams, outsourcing certain functions or possibly consolidating functions.
5. Complete the projects currently underway and begin the proper maintenance of these projects to the highest level possible.
6. Evaluate any new goals and objectives of the current Council and align them to the long term plan for the City.
7. Continue to address any deficiencies in personnel costs in order to make Live Oak's salaries competitive among area cities.
8. This budget is proposing a moderate utility rate increase for sewer services. The main reason for the increase is to address the increasing cost of sewage treatment and the demand on the Utility Renewals and Replacement (R&R) fund that is funded from the Utility Operations Fund via an internal transfer. The R&R fund is where major repairs and maintenance are recorded, as well as utility capital equipment.

The City held a budget workshop that once again helped City Management and Council prepare for the future of Live Oak. It was a very productive workshop that gave Council the opportunity to review and voice any concerns on the 2018/19 budget. It also allowed Council the opportunity to share their concerns with regards to the future of the City. At a following City Council Meeting, it was the unanimous vote of Council to propose a property tax rate of \$0.437087 per \$100 valuation which was the calculated effective tax rate.

In conclusion, the City of Live Oak has endured many challenges over the past 10+ years, but very similar to last year, this budget definitely is producing the fruits of the decisions made by staff and City Council over the same years. There is no magical template that cities can follow to ensure sustainability or prepare them for any future hurdles. City Council and staff can only make the best fiscal policies with the situations at hand. There are still some issues at the national and world level that could cause some instability throughout the economy, however; the City is in a prosperous, exciting time and should take full advantage of these good times to better align itself for long-term stability. The storyline of this budget "All Aboard" 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
2018/2019 Approved Budget**

Attachment A

Budget 2018/19: The future looks very promising for the City of Live Oak, its citizens and retail partners as indicative of this proposed budget. The overall message for the proposed 2018/19 budget is “All Aboard”. Last year’s theme was all about “Changing Tracks”. With the groundbreaking of the Live Oak Town Center and the San Antonio area’s only IKEA, it is time to get on board because the City is in its best position ever to see itself well into the future. The City has been seeing some generous economic growth over the last four to five years. This trend is projected to continue well into the next several years. Council and staff did a great job managing this economic and financial growth without over-extending the finances over the same period and it doesn’t stop now. The City needs to continue to manage this next round of growth just like it has been doing successfully. This proposed budget continues that strategy but does include some increases in personnel to be in a position to service the new growth areas with the same level of service it gives to everyone else. The next several budget cycles could see this ramp up continue. Other than this main change, the rest of the budget is very close in nature to previous budgets. This proposed budget allows us to take another healthy step forward. Programs and services that are already in place are being proposed for funding at the same levels as the current year with some very minor changes. But even in good times, there are some discussions and decisions that need to occur for the future sustainability of these current and proposed programs and services.

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

Revenues

Sales Tax Revenue

Through the June remittance (which is for April sales), the City is currently experiencing a 2.33% increase for sales tax collections over the same period for last year. The projection for ending the year is a conservative 1% better than last fiscal year. For the proposed budget, staff is staying conservatively close to the same level as the current year for businesses that are already established. The biggest increase in sales tax is the projection for IKEA being open six months next fiscal year. This increase is added, in addition to, the normal projection. Sales tax is continually monitored.

Franchise Fees

The City has seen great returns on franchise fees over the last several years. The proposed budget has been presented with some upward adjustments to be more reflective of what the City has experienced on an average basis.



**City of Live Oak
Budget Assumptions and Estimates
2018/2019 Approved Budget**

Attachment A

Property Tax

The “Working Draft” budget is being presented with the assumption of the effective tax rate. The effective tax rate is the rate that would bring in approximately the same amount of tax revenue that was generated this year for properties that will be taxed in both years. This rate could be at, above or below the current tax rate depending upon several factors. Early signs indicate that it should be lower than the current tax rate. The proposed budget includes preliminary estimates of \$36,149,106 in new property value added to the tax roll. The proposed budget includes the additional taxes from this added value. There is no anticipated tax revenue from the Live Oak Town Center because they began all improvements after January 1 which is the date that BCAD uses to assess values. More discussions will take place on the property tax rates.

Fund Balance

The City will again propose to utilize part of the City’s General Fund unassigned fund balance. The amount we are proposing to use is lower than last year.

Expenditures

Personnel Costs

As mentioned in prior discussions, personnel costs are the predominant expense of the City’s General Fund; therefore, associated increases in the costs to maintain this personnel is always present. Pay increase, retirement, health care and other benefits being those costs.

The proposed 2018/19 budget is being presented with the following assumptions and estimates relating to personnel costs.

- There were approximately 114 full-time equivalents (FTEs) in the 2017/18 budget. In the 2018/19 proposed budget, there are approximately 117 FTEs.
 - The City has begun discussions on adding personnel in conjunction with the development of the Live Oak Town Center. This budget contains the following additions:
 - 3 new uniformed police employees to gear up for the continued



**City of Live Oak
Budget Assumptions and Estimates
2018/2019 Approved Budget**

Attachment A

- construction and opening of IKEA and other businesses in the LOTC.
- Reorganization within PD that includes the elimination of the Manager of Support Services Bureau position and restructuring several positions to disseminate the duties of that position.
- The new Fire Inspector position that was granted by Council during the current year is continued in this budget
- The City has experienced savings because of some tenured employees that have either retired or moved on and have now been replaced with new personnel.
- The 2017/18 approved budget incorporated a 2% market adjustment to continue to stay competitive with surrounding cities. The 2018/19 proposed budget also contains a 2% market adjustment to continue keeping Live Oak competitive.
- Eligible employees are proposed to get their annual step increase. An annual step is 2.5%.
- Currently health care costs are anticipated to increase at a sizable rate.
 - IPS (the City's 3rd party benefit administrator) met with staff to inform of what to expect for the upcoming year. Because of a few very sizable claims, the City's renew premiums came in at 48% above the current premium levels.
 - The City went out for RFP's in order to engage competition for a more competitive rate. The outcome of that RFP process brought BCBS's rate to 21.6% above current levels. Best and final will be negotiated after this assumption is prepared.
 - While IPS is finalizing the RFP process, the City did reflect a 28% increase in health care costs in this proposed budget.
 - The final benefit package is scheduled to come before City Council for approval in late July.



**City of Live Oak
Budget Assumptions and Estimates
2018/2019 Approved Budget**

Attachment A

- TMRS (retirement) has issued their rate letter for the upcoming year and our FULL rate has increase very slightly for the upcoming year. The City began paying down the net pension obligation (NPO) in the 2014/15 budget and has programmed another \$90,000 payment in the proposed budget.
- This budget contains money to perform a full compensation study. The last study was performed in 2009

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. Also within the General Fund budget is money for a complete City Comprehensive Plan and money for a Park Plan.

Reserve Funded Items

Great sales tax remittances over the last several years enable the City's fund balance to grow very nicely. This proposed budget continues the utilization of unassigned fund balance to fund certain items. As often discussed, it is **very important** that the city manage the dependence on utilizing its reserves every year. At times it is appropriate to utilize the reserves to fund certain things. The shift back out of this practice **is necessary for stability**.

Items for discussion necessary for the final budget preparation:

General Fund:

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

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

Addition of new personnel – Funds are allocated for the addition of 3 new personnel within the Police Department. Also need to discuss what to expect for the next several years.



**City of Live Oak
Budget Assumptions and Estimates
2018/2019 Approved Budget**

Attachment A

Increase in some professional fees – There is money set aside for the following studies and services in the proposed budget.

- Salary Compensation Study
- City Comprehensive Study
- Park Plan
- Outsource landscape maintenance services

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

Asset Replacement Fund:

No recommend change to the budgeting strategy for this fund.

Debt Service Funds:

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

Special Revenue Funds:

The City utilized several special revenue funds to track revenues and expenditures that are unique for a specific purpose. Examples of these funds are: Child Safety Fund, Court Technology Funds, Court Security Funds, etc. There are no major changes in the status of these funds for the 2018/19 proposed budget.

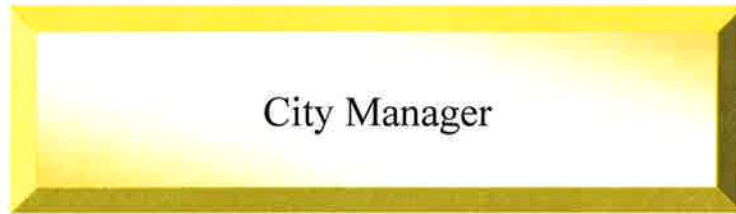
Utility Funds:

It has been many years since any formal rate study was performed on the utility funds. Utility rates were adjusted in the current year specifically due to the increase in cost to treat the City's wastewater. Staff and Council need to have more discussions on another potential increase to the wastewater utility rates in the proposed budget

City of Live Oak Overall Structure 2018/19



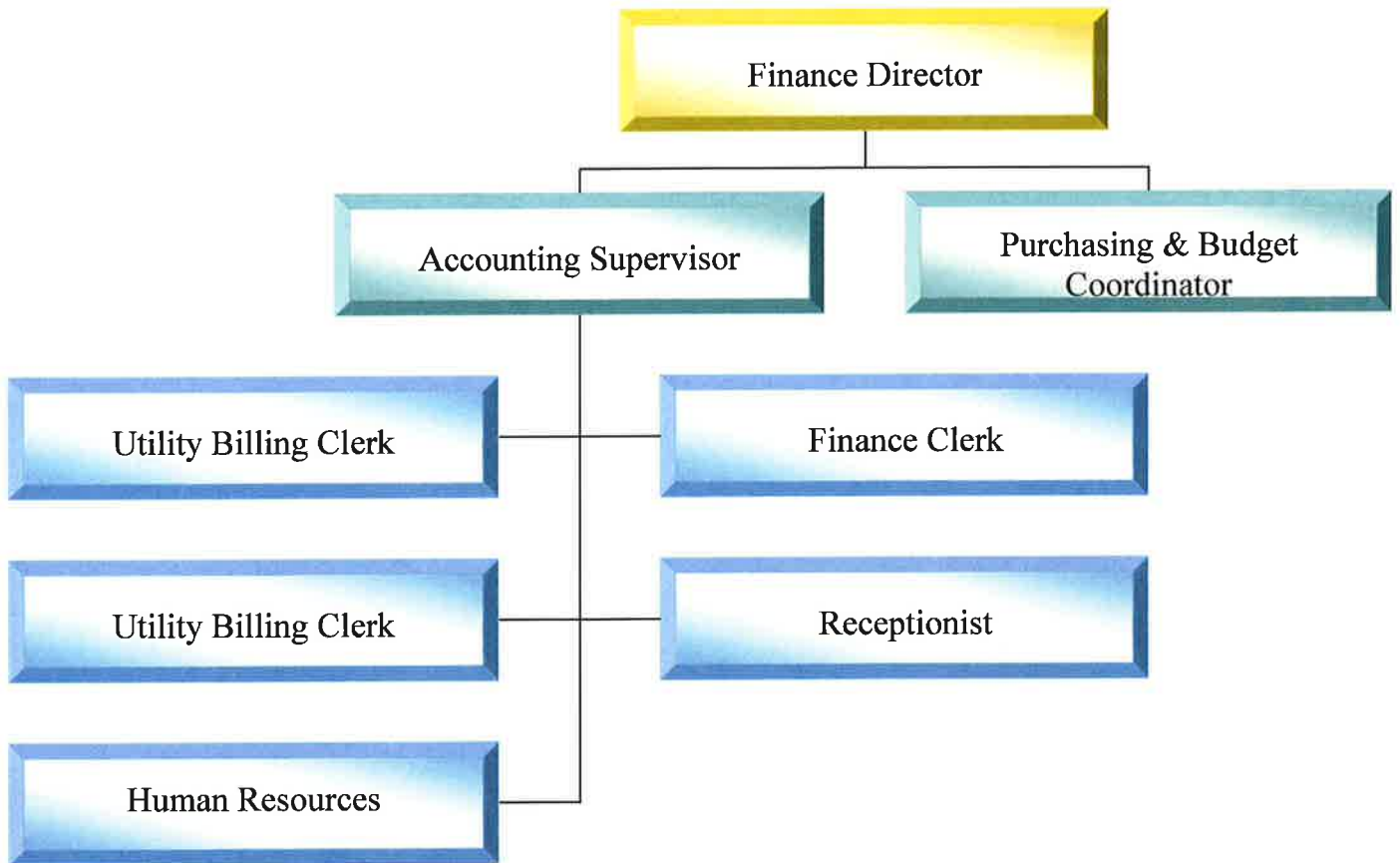
**City of Live Oak
City Manager
Department Organizational Chart**



City of Live Oak
City Secretary
Department Organizational Chart



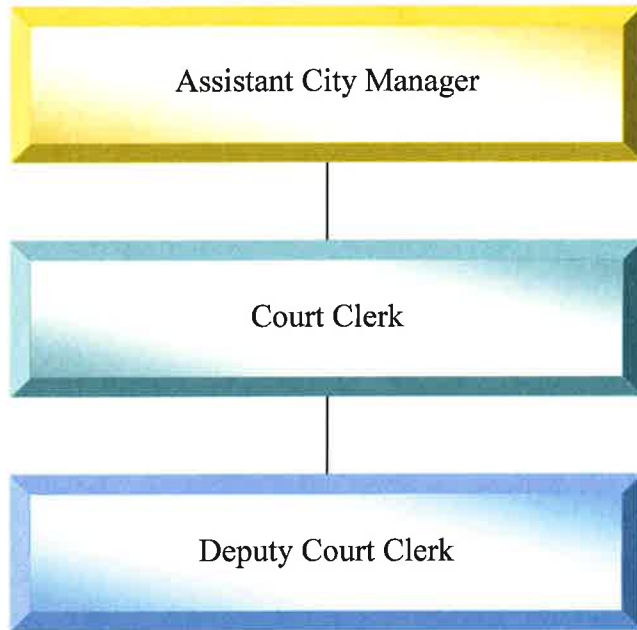
**City of Live Oak
Finance Department
Department Organizational Chart**



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



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



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

Assistant City Manager

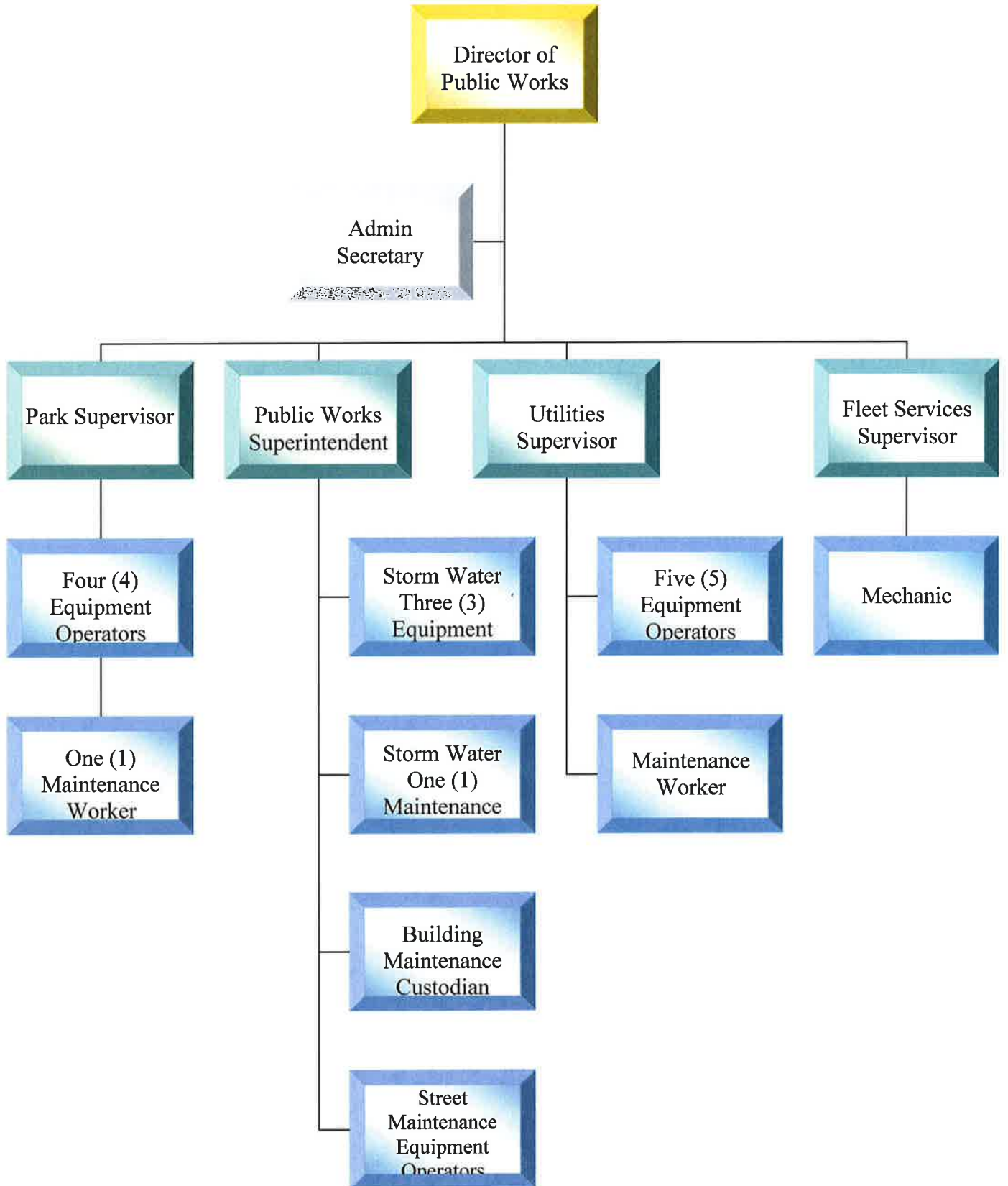
**City of Live Oak
Development Services
Department Organizational Chart**



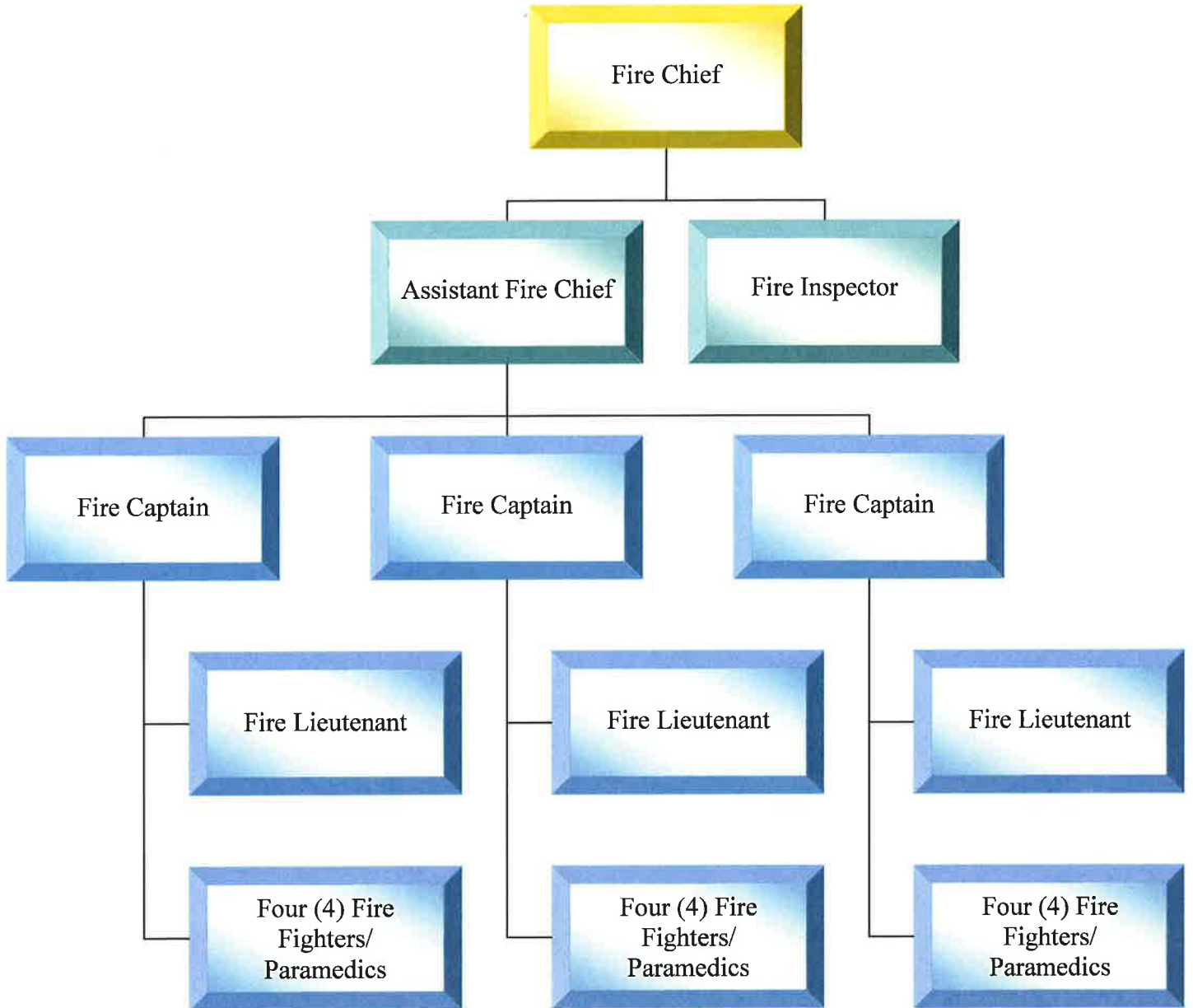
City of Live Oak Recreation Department Organizational Chart



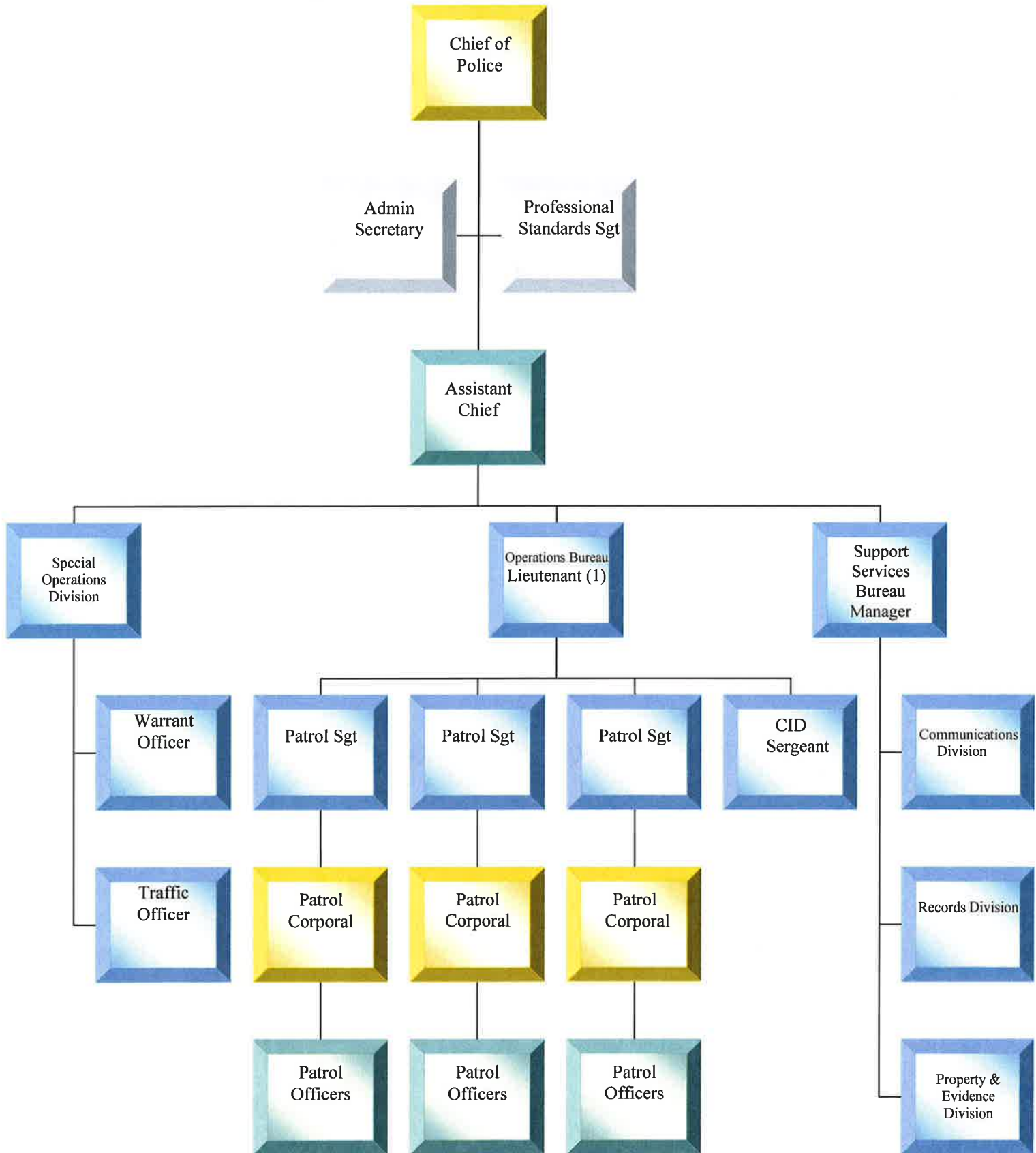
City of Live Oak Public Works Department Organizational Chart



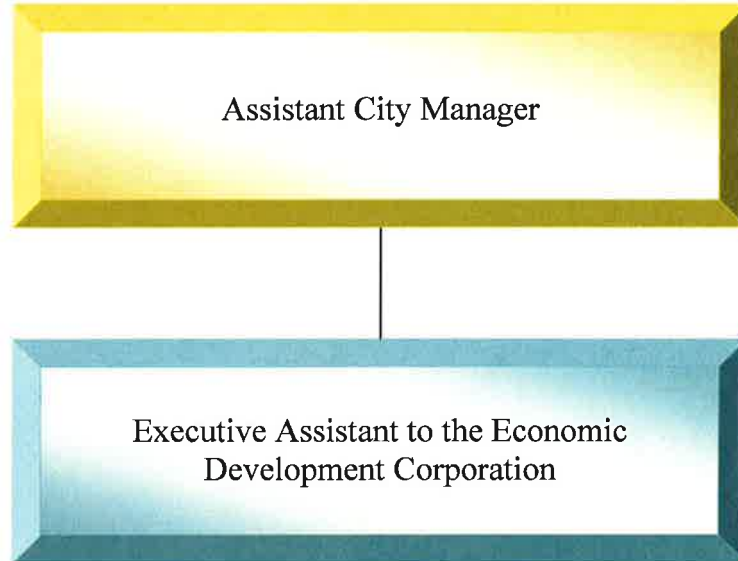
City of Live Oak Fire Department Department Organizational Chart



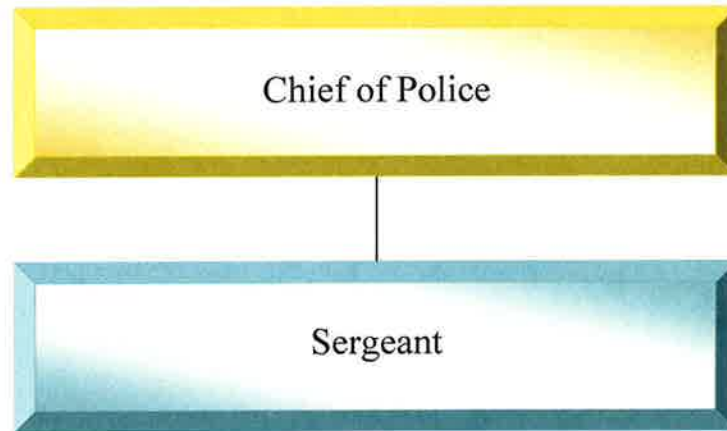
City of Live Oak Police Department Department Organizational Chart



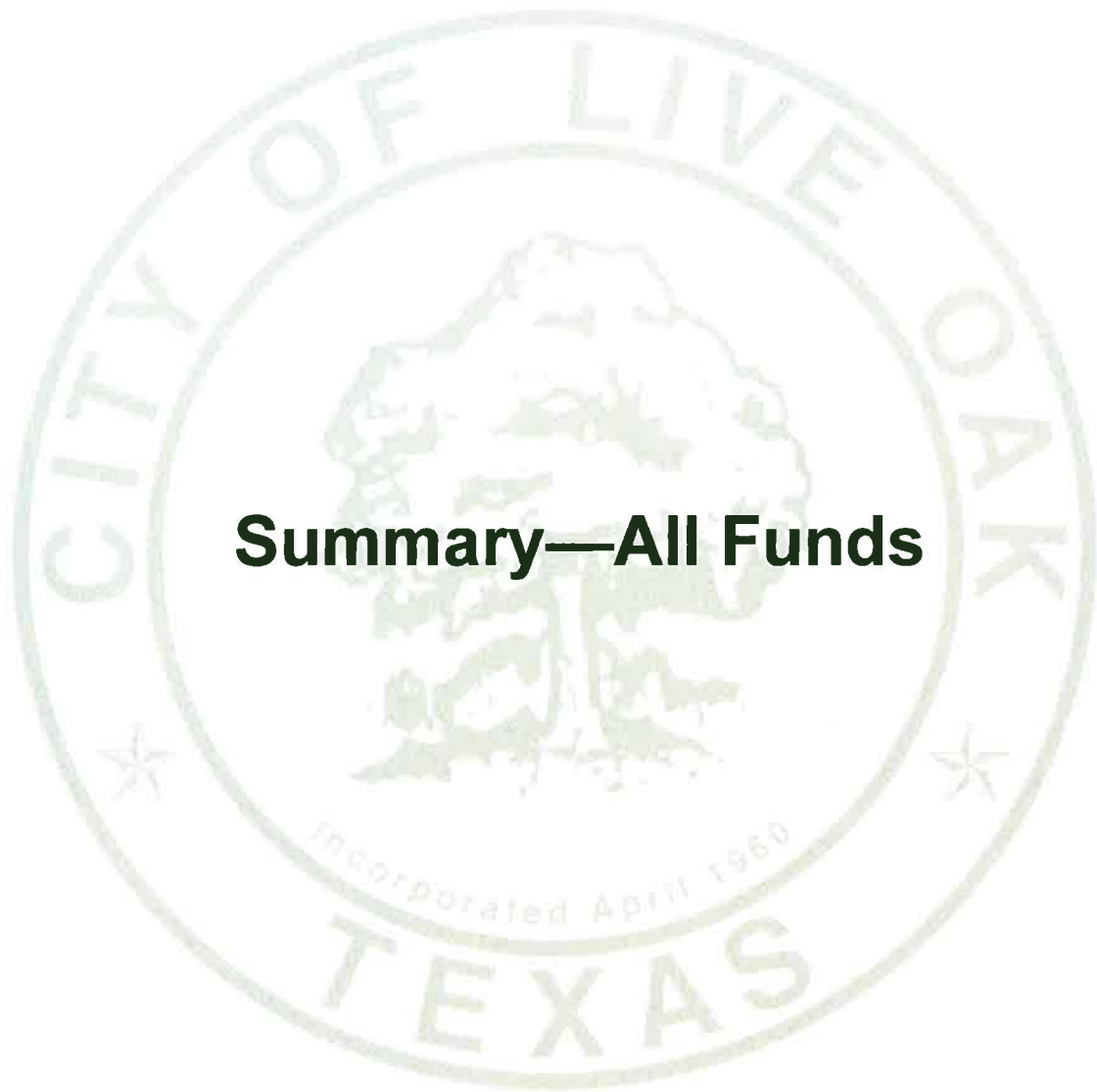
**City of Live Oak
Economic Development Corporation
Department Organizational Chart**



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







Summary—All Funds



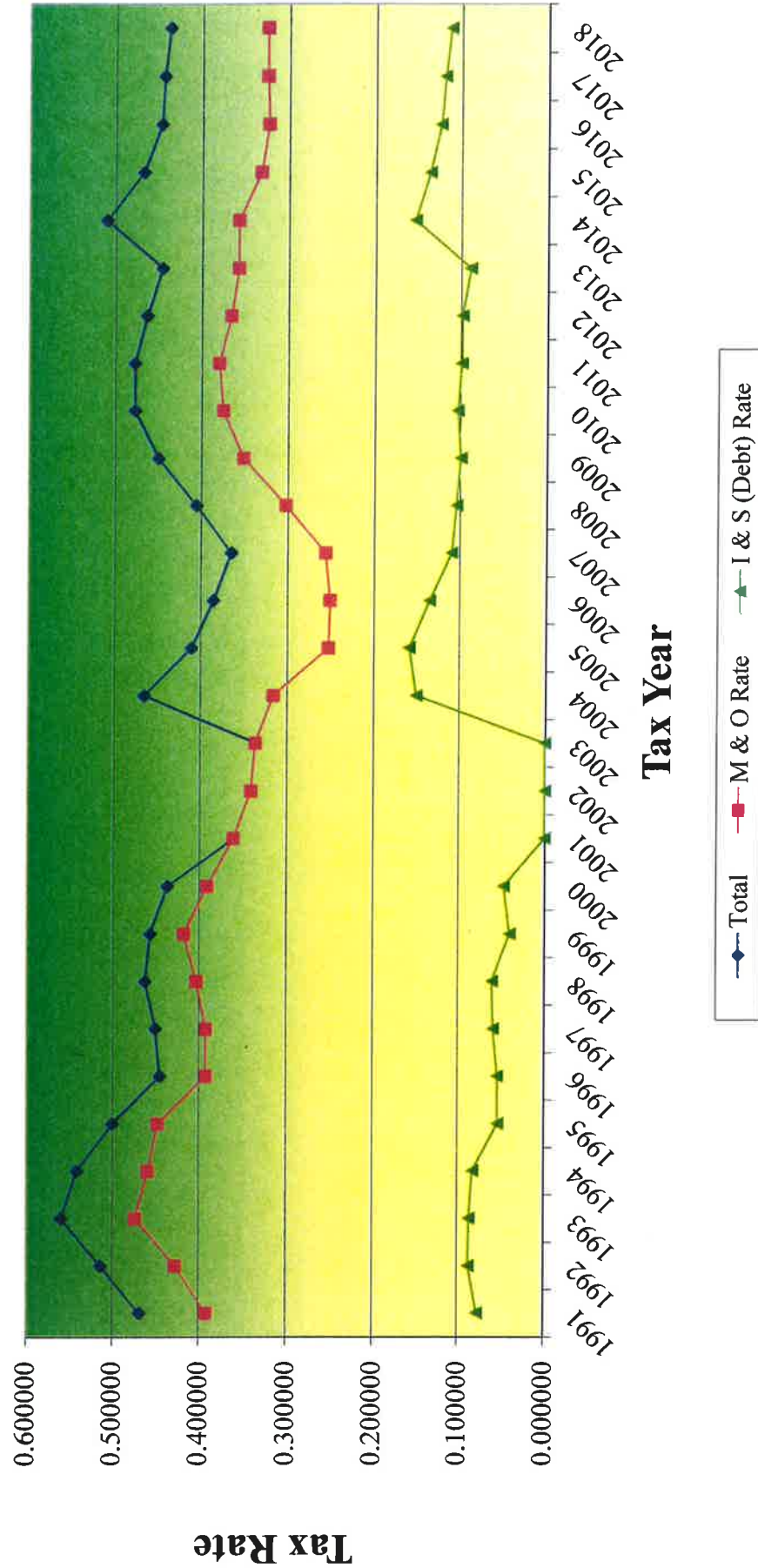
**CITY OF LIVE OAK
APPROVED BUDGET 2018/2019
SUMMARY - ALL FUNDS**

	<u>Estimated Beginning Balance Oct. 1, 2018</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, 2019</u>
General Fund	\$ 9,702,137	\$13,925,512	\$ 311,000	\$13,432,747	\$ 803,765	\$ 849,851	\$ 8,852,286
Abatement Fund	6,147	7,000	-	11,000	-	-	2,147
Asset Replacement Fund	2,588,961	25,000	606,628	375,000	-	-	2,845,589
Debt Service Fund	377,532	1,416,283	906,206	2,322,489	-	-	377,532
Special Revenue Funds							
Forfeiture Fund	21,440	212,260	-	215,254	-	-	18,446
Federal/State Grants Fund	-	-	-	-	-	-	-
Child Safety Fund	94,589	15,500	-	22,800	-	-	87,289
Court Technology Fund	126,970	12,750	-	25,580	-	-	114,140
Court Security Fund	44,648	10,300	-	20,370	-	-	34,578
Hotel Occupancy Tax Fund	1,156,492	580,000	-	565,000	-	-	1,171,492
Emergency Radio Sys Fund	28,974	34,150	-	20,240	12,000	-	30,884
PEG Fund	260,707	42,500	-	-	-	-	303,207
Alamo Regional SWAT Fund	16,334	32,500	6,500	12,800	26,500	-	16,034
Capital Projects Funds							
Capital Projects Fund	752,876	10,000	335,000	353,862	-	-	744,014
Woodcrest Park Fund	9,975	25	-	10,000	-	-	-
2014 GO Bonds Fund	185,109	1,000	-	186,109	-	-	-
Enterprise Funds							
Utility Operations Fund	676,738	4,197,383	-	3,677,375	604,317	-	592,429
Utility Dev/R&R Fund	878,270	10,000	310,000	425,000	-	-	773,270
Stormwater Operation Fund	512,652	630,000	-	839,800	74,595	-	228,257
Economic Dev. Corp. Fund	<u>3,056,347</u>	<u>2,078,223</u>	<u>-</u>	<u>1,682,810</u>	<u>954,157</u>	<u>-</u>	<u>2,497,603</u>
Total Funds	<u>\$ 20,496,898</u>	<u>\$23,240,386</u>	<u>\$2,475,334</u>	<u>\$24,198,236</u>	<u>\$2,475,334</u>	<u>\$ 849,851</u>	<u>\$ 18,689,197</u>

**City of Live Oak
2018/19 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

City of Live Oak Ad Valorem Tax Rates







10 - General Fund

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

**GENERAL FUND
APPROVED BUDGET
FISCAL YEAR 2018/2019**

Estimated Beginning Fund Balance October 1, 2018: \$ 9,702,137

Estimated Revenues: 14,236,512

Approved Expenditures:

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

Net Revenues/Expenditures -

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

Ending Fund Balance September 30, 2019: \$ 8,852,286

**GENERAL FUND
APPROVED BUDGET
FISCAL YEAR 2017/2018
(AS AMENDED)**

Beginning Fund Balance October 1, 2017: \$ 9,461,575

Estimated Revenues: 13,590,499

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	218,100	2,000	34,600	-	254,700
City Secretary's Office	97,710	43,670	322,810	8,500	472,690
Municipal Court	137,200	7,150	109,500	-	253,850
Finance Department	397,250	21,350	157,480	16,500	592,580
Emergency Management Office	-	2,775	13,750	-	16,525
Police Department	3,340,388	141,190	224,550	61,987	3,768,115
Communication Services	586,800	13,000	42,505	10,000	652,305
Fire, Inspections & EMS Services	1,901,900	101,133	275,652	461,421	2,740,106
Public Works	324,900	257,900	342,100	123,500	1,048,400
Street Maintenance	217,325	73,500	199,000	-	489,825
Animal Control	216,850	20,895	41,310	-	279,055
Parks Maintenance	368,250	74,400	135,200	55,000	632,850
Leisure Services	156,250	30,500	92,595	25,000	304,345
Planning & Zoning	108,300	4,000	33,000	-	145,300
Development Services	263,450	11,080	88,790	10,760	374,080
Information Technology	-	6,075	290,500	38,750	335,325
Transfers Out.	-	-	481,585	419,533	901,118
Total Expenditures	<u>8,337,803</u>	<u>826,818</u>	<u>3,194,927</u>	<u>1,230,951</u>	<u>13,590,499</u>

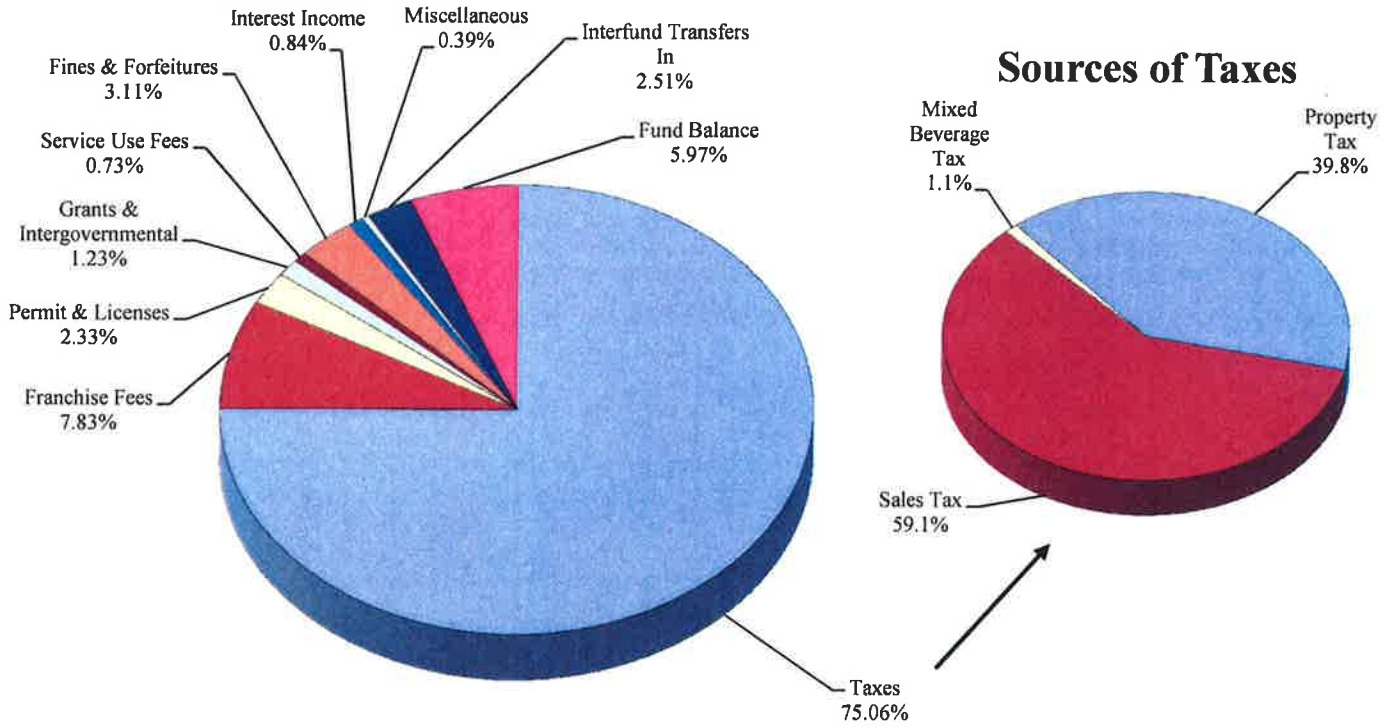
Net Revenues/Expenditures -

Less Fund Balance Used in 2018 Operations (1,000,804)

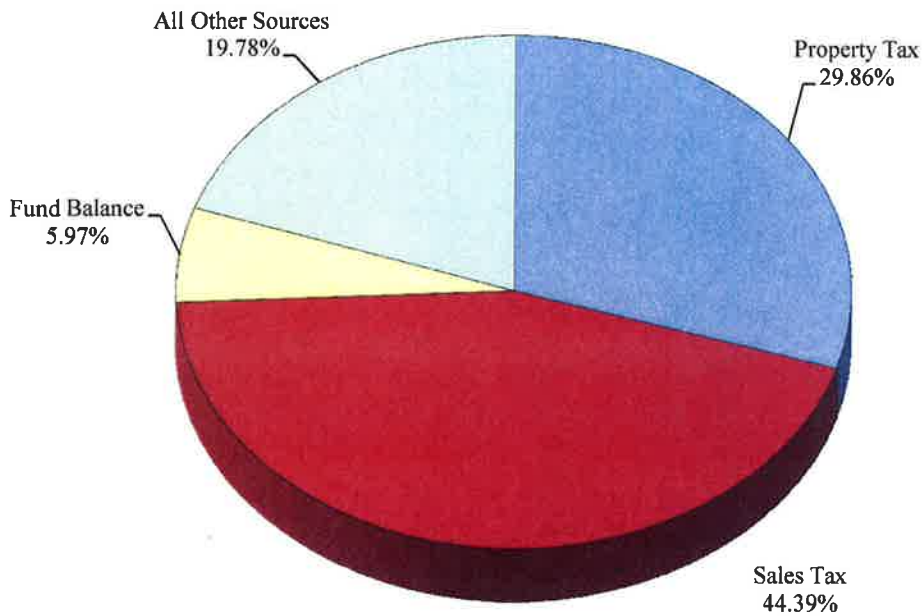
Ending Fund Balance September 30, 2018: \$ 8,460,771

**City of Live Oak
Approved Budget - General Fund
Fiscal Year 2018/19**

Sources of General Fund Revenue

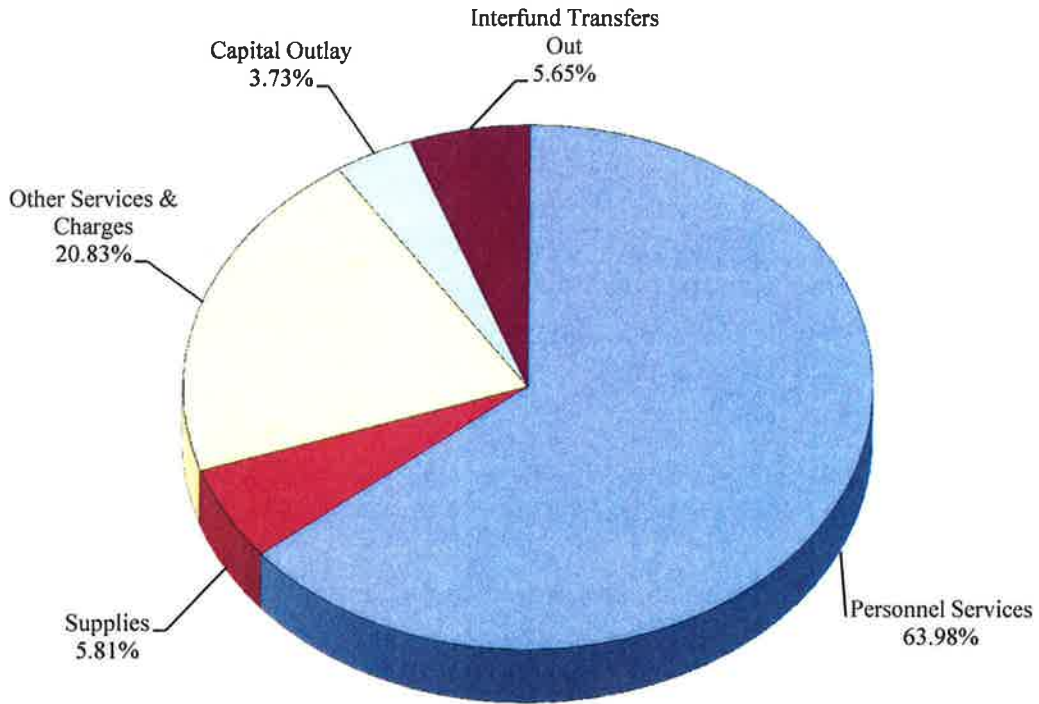


Sources of General Fund Revenue



**City of Live Oak
Approved Budget - General Fund
Fiscal Year 2018/19**

Uses of General Fund Revenue



**City of Live Oak
General Fund
2018/19 Approved Budget**

	<u>Audited 2016/17 Actual</u>	<u>Current FY 2017/18</u>		<u>Approved Budget FY 2018/19</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	3,829,560	3,986,927	3,986,927	4,241,382	254,455
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	4,620	-	22,475	6,000	6,000
310.900	Refunds - AdValorem Taxes	-	(1,000)	-	(1,000)	-
	TOTAL TAXES - AD VALORM	<u>3,834,180</u>	<u>3,990,927</u>	<u>4,009,402</u>	<u>4,251,382</u>	<u>260,455</u>
TAXES - OTHER						
311.300	General Sales/Use Tax Revenue	3,891,182	3,909,979	3,920,366	4,467,070	557,091
311.301	Sales/Use Tax to Reduce AdV Tx	1,945,591	1,954,989	1,960,183	2,233,535	278,546
311.398	Sales Tax Incentive Payment	-	-	-	(380,625)	(380,625)
311.399	Sales Tax Services	-	-	-	-	-
312.000	Mixed Beverage Tax	105,722	115,000	105,000	115,000	-
	TOTAL TAXES - OTHER	<u>5,942,495</u>	<u>5,979,968</u>	<u>5,985,549</u>	<u>6,434,979</u>	<u>455,011</u>
FRANCHISE FEES						
313.100	San Antonio Water System	8,379	10,000	9,000	10,000	-
313.200	City Public Service Energy	786,800	750,000	780,000	780,000	30,000
313.300	Waste Management Franchise Fee	55,522	50,000	57,000	55,000	5,000
313.400	Cable TV Franchise Fees	128,813	110,000	120,000	115,000	5,000
313.500	Telephone Franchise Fees	125,923	160,000	140,000	150,000	(10,000)
313.600	Universal City Water Franchise	2,263	5,000	5,000	5,000	-
	TOTAL FRANCHISE FEES	<u>1,107,700</u>	<u>1,085,000</u>	<u>1,111,000</u>	<u>1,115,000</u>	<u>30,000</u>
PERMITS & LICENSES						
320.110	Alcoholic Bev Permit Rev	6,178	6,000	6,500	7,000	1,000
320.210	Food Est Permit Revenue	44,120	40,000	45,000	45,000	5,000
320.250	Food Handler Training Fee	345	5,000	1,500	2,500	(2,500)
320.310	Alarm Permit Revenue	3,774	5,000	4,000	5,000	-
320.810	Cert of Occupancy Revenue	1,480	1,500	1,500	1,500	-
320.830	Solicitors Permit Revenue	95	1,000	150	1,000	-
320.840	Coin Operated Machine Permit	2,745	3,000	2,800	3,000	-
321.100	Contractor Fee Revenue	38,055	35,000	35,000	35,000	-
321.110	Building Permit Revenue	106,889	175,000	100,000	175,000	-
321.130	Plumbing Permit	10,561	20,000	12,000	15,000	(5,000)
321.140	Electrical Permit	7,340	15,000	7,000	10,000	(5,000)
321.150	HVAC Permit	17,082	20,000	18,000	20,000	-
321.170	Sewer/Water Line Repair Permit	729	1,000	500	1,000	-
321.200	Fire Sprinkler Permit	1,731	1,500	1,500	1,500	-

**City of Live Oak
General Fund
2018/19 Approved Budget**

	<u>Audited 2016/17 Actual</u>	<u>Current FY 2017/18</u>		<u>Approved Budget FY 2018/19</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
321.300 Animal License Revenue	692	1,000	750	1,000	-
321.400 St/Curb/Sidewalk Permits	779	100	150	100	-
321.900 Demolition Permit	318	500	350	500	-
321.920 Fence Permit Revenue	75	3,000	100	1,000	(2,000)
321.990 Miscellaneous Permit Rev	5,462	7,000	6,000	7,000	-
TOTAL PERMITS & LICENSES	248,450	340,600	242,800	332,100	(8,500)
GRANTS & INTER-GOVT ALLOCATION					
334.300 LEOCE Allocation	-	-	-	-	-
339.100 Dispatch Service Fees	150,000	160,000	160,000	175,000	15,000
TOTAL GRANTS & INTER-GOVT	150,000	160,000	160,000	175,000	15,000
SERVICE USE FEES					
341.300 Zoning/Subdivision Fees - Plat	5,522	1,000	3,000	1,000	-
342.110 Vehicle Impound Revenue	-	-	-	-	-
342.115 Vehicle Storage Revenue	8,275	7,000	9,000	7,000	-
342.410 Reinspection Revenue	9,500	15,000	12,000	15,000	-
342.510 Animal Impound Revenue	8,960	6,000	7,500	6,000	-
342.520 Euthanasia/Adoption Fees	1,466	3,500	2,000	3,500	-
347.000 Recreational Events	205	1,000	500	1,000	-
347.101 Father/Daughter Dance	3,240	3,000	3,340	3,000	-
347.103 Holiday Camp	-	300	-	300	-
347.104 Senior Programs	-	200	-	200	-
347.200 Swimming Pool Daily Admissions	29,184	25,000	28,000	25,000	-
347.202 Pool Passes	1,814	5,000	3,000	5,000	-
347.203 Swim Lessons	2,285	3,000	3,000	3,000	-
347.204 Swimming Pool Private Parties	807	2,500	2,000	2,500	-
347.210 Dolphin Swim Team Fees	1,645	-	1,500	-	-
347.500 Facilities Use Fees	24,713	23,000	24,000	23,000	-
347.900 Fund Raising Event Revenue	-	8,000	-	8,000	-
349.901 Out-of-town fee	99	100	100	100	-
349.930 N.S.F. Check Fees	25	100	100	100	-
TOTAL SERVICE USE FEES	97,740	103,700	99,040	103,700	-

**City of Live Oak
General Fund
2018/19 Approved Budget**

	<u>Audited 2016/17 Actual</u>	<u>Current FY 2017/18</u>		<u>Approved Budget FY 2018/19</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
FINES & FORFEITURES					
350.100 Municipal Court Fines	299,447	320,000	350,000	330,000	10,000
350.400 State Court Cost Fees	8,864	15,000	15,000	15,000	-
350.500 Local Court Cost Revenue	25,090	25,000	30,000	28,000	3,000
350.700 Warrant Fees	52,064	65,000	61,000	65,000	-
350.800 City Fee	2,899	4,000	3,200	4,000	-
TOTAL FINES & FORFEITURES	<u>388,364</u>	<u>429,000</u>	<u>459,200</u>	<u>442,000</u>	<u>13,000</u>
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	92,037	100,000	117,000	120,000	20,000
364.000 Sale/Damage Fixed Assets	32,866	10,000	-	10,000	-
364.110 Photocopy Revenue (Open Rec)	2,712	4,000	3,500	4,000	-
370.500 Recycling Revenue	3,000	12,000	12,000	12,000	-
370.900 Miscellaneous Revenue	53,780	30,000	15,000	30,000	-
370.910 Cash Over(Short)	(49)	-	100	-	-
370.92 Donations - Miscellaneous	1,746	-	1,200	-	-
370.930 Donations - Police Reserves	400	-	500	-	-
TOTAL INTEREST & MISCELLANEOUS	<u>186,492</u>	<u>156,000</u>	<u>149,300</u>	<u>176,000</u>	<u>20,000</u>
INTER-FUND REVENUES					
383.300 Utility Auto Shop Alloc	11,000	11,000	11,000	11,000	-
384.100 Unreserved Fund Balance	-	1,000,804	-	849,851	(150,953)
384.500 EDC Overhead Transfers	150,000	150,000	150,000	150,000	-
384.561 Storm Water Utility Support Fee	45,500	45,500	45,500	45,500	-
384.517 Emergency Radio System Fund	-	-	-	12,000	12,000
384.519 Alamo Regional SWAT Fund	26,500	26,500	26,500	26,500	-
384.800 Utility Overhead Alloc	111,500	111,500	111,500	111,500	-
TOTAL INTER-FUND REVENUES	<u>344,500</u>	<u>1,345,304</u>	<u>344,500</u>	<u>1,206,351</u>	<u>(138,953)</u>
TOTAL REVENUES	<u>12,299,921</u>	<u>13,590,499</u>	<u>12,560,791</u>	<u>14,236,512</u>	<u>646,013</u>

**City of Live Oak
General Fund
2018/19 Approved Budget**

	<u>Audited 2016/17 Actual</u>	<u>Current FY 2017/18</u>		<u>Approved Budget FY 2018/19</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
CITY COUNCIL					
PERSONNEL SERVICES					
401.100 Council Compensation	2,220	3,000	2,500	3,000	-
401.240 Workers Compensation	115	130	103	130	-
TOTAL PERSONNEL SERVICES	2,335	3,130	2,603	3,130	-
SUPPLIES EXPENSES					
401.310 Office Supplies	244	1,200	500	1,200	-
401.395 Rec/Community Activities	3,417	15,000	3,000	15,000	-
TOTAL SUPPLIES EXPENSES	3,661	16,200	3,500	16,200	-
OTHER SERVICES & CHARGES					
401.425 Conferences & Training	13,324	20,000	20,000	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	103,324	310,000	110,000	310,000	-
TOTAL 401-CITY COUNCIL	109,320	329,330	116,103	329,330	-

**City of Live Oak
General Fund
2018/19 Approved Budget**

	<u>Audited 2016/17 Actual</u>	<u>Current FY 2017/18</u>		<u>Approved Budget FY 2018/19</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	153,299	160,000	160,000	167,000	7,000
402.199 Overtime	357	500	400	500	-
402.200 F.I.C.A. Taxes	10,568	12,500	12,500	13,000	500
402.210 Group Insurance	7,568	9,900	7,161	11,200	1,300
402.230 Retirement	27,087	34,750	30,000	36,300	1,550
402.240 Workers Comp Insurance	500	450	358	450	-
TOTAL PERSONNEL SERVICES	199,379	218,100	210,419	228,450	10,350
SUPPLIES EXPENSES					
402.310 Office Supplies	65	1,000	250	1,000	-
402.330 Minor Tools & Equipment	-	1,000	250	1,000	-
TOTAL SUPPLIES EXPENSES	65	2,000	500	2,000	-
OTHER SERVICES & CHARGES					
402.425 Conferences & Training	4,329	10,000	6,500	10,000	-
402.426 City-Wide Training	-	5,000	-	5,000	-
402.480 Contingencies	-	10,000	-	10,000	-
402.485 Dues & Publications	1,692	1,800	1,800	1,800	-
402.486 Auto Allowance	7,948	7,800	7,800	7,800	-
TOTAL OTHER SERVICES & CHARGES	13,969	34,600	16,100	34,600	-
TOTAL 402-CITY MANAGER'S OFFICE	<u>213,413</u>	<u>254,700</u>	<u>227,019</u>	<u>265,050</u>	<u>10,350</u>

City Manager

Positions	Pay Grade	FY 2018	FY 2019
City Manager	VI	1.0	1.0
Executive Assistant	109	0.2	0.2
		<u>1.2</u>	<u>1.2</u>

The Budget of the City Manager's office provides for the over-all administration of the City and Economic Development Corporation. Duties of the office include administering policies established by City Council, the development of administration procedures, and the coordinating and directing of all departments. In addition, this budget provides for the supervision of all city projects, city financing, and intergovernmental relations.

**City of Live Oak
General Fund
2018/19 Approved Budget**

	<u>Audited 2016/17 Actual</u>	<u>Current FY 2017/18</u>		<u>Approved Budget FY 2018/19</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	73,371	76,800	76,800	80,300	3,500
405.200 F.I.C.A. Taxes	5,872	5,900	5,900	6,200	300
405.210 Group Insurance	436	1,000	-	750	(250)
405.230 Retirement	13,869	13,750	450	14,600	850
405.240 Workers Comp Insurance	300	260	207	260	-
TOTAL PERSONNEL SERVICES	<u>93,848</u>	<u>97,710</u>	<u>83,357</u>	<u>102,110</u>	<u>4,400</u>
SUPPLIES EXPENSES					
405.310 Office Supplies	4,017	5,630	4,000	5,630	-
405.320 Postage	11,723	13,380	9,800	13,380	-
405.330 Minor Tools & Equipment	319	600	500	600	-
405.390 Election Expense	5,318	13,000	-	13,000	-
405.392 Employee Relations	8,899	11,060	11,000	16,700	5,640
TOTAL SUPPLIES EXPENSES	<u>30,276</u>	<u>43,670</u>	<u>25,300</u>	<u>49,310</u>	<u>5,640</u>
OTHER SERVICES & CHARGES					
405.400 Professional Fees	60,250	104,000	61,000	104,000	-
405.408 Personnel Testing & Qual	148	-	-	-	-
405.415 Telephone	38,589	34,000	40,000	40,000	6,000
405.425 Conferences & Training	1,568	3,100	2,100	5,300	2,200
405.430 Legal Notices	10,368	16,500	8,000	17,000	500
405.450 Equipment Maintenance	15,846	32,450	32,000	33,380	930
405.470 Equipment Rental	3,334	4,800	3,800	3,500	(1,300)
405.475 Property & Liability Ins	115,160	120,000	120,000	122,000	2,000
405.480 Contingencies	42	300	-	300	-
405.485 Dues & Publications	4,892	7,660	7,000	7,900	240
405.494 Unemployment Expense	-	-	-	-	-
TOTAL OTHER SERVICES & CHARGES	<u>250,197</u>	<u>322,810</u>	<u>273,900</u>	<u>333,380</u>	<u>10,570</u>
CAPITAL OUTLAY					
405.591 Software	16,289	-	-	-	-
405.579 Office Machines	-	8,500	8,277	28,000	19,500
TOTAL CAPITAL OUTLAY	<u>16,289</u>	<u>8,500</u>	<u>8,277</u>	<u>28,000</u>	<u>19,500</u>
TOTAL 405-CITY SECRETARY'S OFFICE	<u><u>390,610</u></u>	<u><u>472,690</u></u>	<u><u>390,834</u></u>	<u><u>512,800</u></u>	<u><u>40,110</u></u>

City Secretary

Positions	Pay Grade	FY 2018	FY 2019
City Secretary	I	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

**City of Live Oak
General Fund
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	<u>Audited 2016/17 Actual</u>	<u>Current FY 2017/18</u>		<u>Approved Budget FY 2018/19</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
MUNICIPAL COURT					
PERSONNEL SERVICES					
430.100 Salaries	79,220	82,400	82,400	86,300	3,900
430.110 Part-time	1,091	8,000	4,000	8,000	-
430.199 Overtime	1,091	4,000	2,000	4,000	-
430.200 F.I.C.A. Taxes	5,891	7,300	6,700	7,750	450
430.210 Group Insurance	15,026	19,700	17,250	22,250	2,550
430.230 Retirement	14,133	15,500	15,500	16,500	1,000
430.240 Workers Comp Insurance	250	300	239	300	-
TOTAL PERSONNEL SERVICES	116,702	137,200	128,089	145,100	7,900
SUPPLIES EXPENSES					
430.300 Uniforms & Clothing	70	250	200	250	-
430.310 Office Supplies	2,281	5,000	3,000	5,500	500
430.330 Minor Tools & Equipment	739	1,900	1,000	2,000	100
TOTAL SUPPLIES EXPENSES	3,090	7,150	4,200	7,750	600
OTHER SERVICES & CHARGES					
430.400 Professional Fees	59,309	85,000	72,000	93,000	8,000
430.410 Warrant Collection Fees	3,057	12,000	3,000	12,000	-
430.412 Credit Card Fees	9,016	10,000	5,800	10,000	-
430.425 Conferences & Training	547	1,850	1,500	2,000	150
430.480 Contingencies	-	200	-	200	-
430.485 Dues & Publications	40	450	400	500	50
TOTAL OTHER SERVICES & CHARGES	71,969	109,500	82,700	117,700	8,200
CAPITAL OUTLAY					
430.530 Building	-	-	-	13,500	13,500
TOTAL CAPITAL OUTLAY	-	-	-	13,500	13,500
TOTAL 430-MUNICIPAL COURT	<u>191,761</u>	<u>253,850</u>	<u>214,989</u>	<u>284,050</u>	<u>30,200</u>

Municipal Court

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2018</u>	<u>FY 2019</u>
Court Clerk	110	1.0	1.0
Deputy Court Clerk	104	1.3	1.3
		2.3	2.3

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

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	<u>Audited 2016/17 Actual</u>	<u>Current FY 2017/18</u>		<u>Approved Budget FY 2018/19</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
FINANCE					
PERSONNEL SERVICES					
470.100 Salaries	272,996	277,000	283,000	289,500	12,500
470.199 Overtime	722	1,000	500	1,000	-
470.200 F.I.C.A. Taxes	19,469	21,500	21,500	22,350	850
470.210 Group Insurance	30,501	47,000	45,250	58,250	11,250
470.230 Retirement	48,139	50,000	51,500	53,000	3,000
470.240 Workers Comp Insurance	750	750	596	750	-
TOTAL PERSONNEL SERVICES	<u>372,577</u>	<u>397,250</u>	<u>402,346</u>	<u>424,850</u>	<u>27,600</u>
SUPPLIES EXPENSES					
470.310 Office Supplies	4,706	4,250	2,500	4,150	(100)
470.330 Minor Tools & Equipment	1,425	2,000	500	2,875	875
470.392 Employee Relations	2,333	5,100	2,000	5,100	-
470.397 Safety Committee	5,965	10,000	4,000	10,000	-
TOTAL SUPPLIES EXPENSES	<u>14,429</u>	<u>21,350</u>	<u>9,000</u>	<u>22,125</u>	<u>775</u>
OTHER SERVICES & CHARGES					
470.400 Professional Fees	72,869	81,000	75,000	133,350	52,350
470.405 Property Appraisal	25,044	32,000	28,500	32,000	-
470.406 Tax Assessor/Collector	9,422	10,000	10,200	11,500	1,500
470.408 Personnel Testing & Qualif	5,651	7,150	5,000	7,150	-
470.425 Conferences and Training	6,432	14,000	9,000	17,800	3,800
470.480 Contingencies	-	2,000	-	2,000	-
470.484 Bank Charges	1,564	9,000	1,500	6,000	(3,000)
470.485 Dues & Publications	1,111	2,330	1,500	2,330	-
TOTAL OTHER SERVICES & CHARGES	<u>122,093</u>	<u>157,480</u>	<u>130,700</u>	<u>212,130</u>	<u>54,650</u>
CAPITAL OUTLAY					
470.530 Building	20,000	-	-	-	-
470.586 Vehicles	-	16,500	16,811	-	(16,500)
TOTAL CAPITAL OUTLAY	<u>20,000</u>	<u>16,500</u>	<u>16,811</u>	<u>-</u>	<u>(16,500)</u>
TOTAL 470-FINANCE	<u><u>529,099</u></u>	<u><u>592,580</u></u>	<u><u>558,857</u></u>	<u><u>659,105</u></u>	<u><u>66,525</u></u>

Finance Department

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2018</u>	<u>FY 2019</u>
Finance Director	III	0.5	0.5
Accounting Supervisor	113	1.0	1.0
Purchasing/Budget Admin	109	1.0	1.0
HR Generalist	109	1.0	1.0
Finance Clerk	106	0.5	0.5
Receptionist	103	1.0	1.0
		<u>5.0</u>	<u>5.0</u>

The Finance Department budget maintains the financial records of the city. Responsibilities of this office require administration of generally accepted governmental accounting principles in doing a variety of complex accounting work. Also this budget establishes financial statements that keep the city administration aware of the city's financial progress. It is also tasked with administering Human Resource functions for the City employees.

**City of Live Oak
General Fund
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	<u>Audited 2016/17 Actual</u>	<u>Current FY 2017/18</u>		<u>Approved Budget FY 2018/19</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
EMERGENCY MANAGEMENT					
SUPPLIES EXPENSES					
520.300 Uniforms	224	250	100	250	-
520.310 Office Supplies	152	325	150	325	-
520.330 Minor Tools & Equipment	379	1,000	500	1,000	-
520.337 Public Education Materials	402	1,200	1,200	1,200	-
520.397 Safety Committee	79	-	-	-	-
TOTAL SUPPLIES EXPENSES	<u>1,236</u>	<u>2,775</u>	<u>1,950</u>	<u>2,775</u>	-
OTHER SERVICES & CHARGES					
520.400 Professional Services	8,705	10,000	8,705	10,000	-
520.415 Telephone	229	-	200	-	-
520.425 Conferences & Training	1,026	3,000	1,000	3,000	-
520.450 Equipment Maintenance	-	200	-	200	-
520.485 Dues & Publications	190	550	250	550	-
TOTAL OTHER SERVICES & CHARGES	<u>10,150</u>	<u>13,750</u>	<u>10,155</u>	<u>13,750</u>	-
TOTAL 520-EMERGENCY MANAGEMENT	<u><u>11,386</u></u>	<u><u>16,525</u></u>	<u><u>12,105</u></u>	<u><u>16,525</u></u>	-



**City of Live Oak
General Fund
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	<u>Audited 2016/17 Actual</u>	<u>Current FY 2017/18</u>		<u>Approved Budget FY 2018/19</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
POLICE DEPARTMENT					
PERSONNEL SERVICES					
530.100 Salaries - Police	2,013,451	2,158,388	2,150,450	2,404,000	245,612
530.101 Holiday Pay	58,716	68,000	63,000	68,000	-
530.199 Overtime	95,735	125,000	110,000	127,000	2,000
530.200 F.I.C.A. Taxes	159,178	183,000	170,000	200,000	17,000
530.210 Group Insurance	234,762	325,000	278,000	407,250	82,250
530.230 Retirement	389,221	420,000	420,000	470,000	50,000
530.240 Workers Comp Insurance	59,576	61,000	51,000	66,000	5,000
TOTAL PERSONNEL SERVICES	3,010,639	3,340,388	3,242,450	3,742,250	401,862
SUPPLIES EXPENSES					
530.300 Uniform Cleaning Allowance	27,450	30,000	29,000	31,500	1,500
530.301 Uniform Purchases	21,171	32,765	18,000	33,200	435
530.310 Office Supplies	6,440	6,900	6,000	7,100	200
530.311 K-9 Supplies	6,569	6,630	6,000	7,000	370
530.330 Minor Tools & Equipment	17,486	17,645	15,000	14,270	(3,375)
530.337 Civic & Educational Prog Suppl	9,407	9,500	5,000	7,500	(2,000)
530.338 Operating Supplies	24,423	37,750	32,000	41,740	3,990
TOTAL SUPPLIES EXPENSES	112,946	141,190	111,000	142,310	1,120
OTHER SERVICES & CHARGES					
530.400 Professional Services	27,285	42,200	26,000	41,730	(470)
530.401 Investigation Fees	8,174	22,000	8,000	22,000	-
530.402 San Antonio Magistrate Fees	-	1,300	-	3,000	1,700
530.412 Wrecker Service	-	2,000	-	6,000	4,000
530.413 Jail Fees	1,700	10,000	2,000	10,000	-
530.415 Telephone	18,563	20,295	18,500	22,140	1,845
530.416 Air Time - Mobile Data Term	11,387	12,960	12,000	14,880	1,920
530.425 Conferences & Training	29,333	36,900	36,900	44,600	7,700
530.426 LEOCE Training	-	-	-	-	-
530.450 Equipment Maintenance	33,407	33,800	33,000	33,400	(400)
530.470 Equipment Rental	-	15,240	750	2,700	(12,540)
530.480 Contingencies	900	16,500	900	18,000	1,500
530.483 Other Expense	1,957	4,950	2,000	4,950	-
530.485 Dues & Publications	4,052	6,405	6,405	5,440	(965)
TOTAL OTHER SERVICES & CHARGES	136,758	224,550	146,455	228,840	4,290

**City of Live Oak
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	<u>Audited 2016/17 Actual</u>	<u>Current FY 2017/18</u>		<u>Approved Budget FY 2018/19</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
POLICE DEPARTMENT					
CAPITAL OUTLAY					
530.583 Safety Equipment	16,357	40,487	40,000	23,930	(16,557)
530.595 Other Capital	39,493	21,500	21,800	97,500	76,000
530.655 Police Reserves Fund Raiser	1,916	-	-	-	-
TOTAL CAPITAL OUTLAY	<u>57,766</u>	<u>61,987</u>	<u>61,800</u>	<u>121,430</u>	<u>59,443</u>
TOTAL 530-POLICE DEPARTMENT	<u>3,318,109</u>	<u>3,768,115</u>	<u>3,561,705</u>	<u>4,234,830</u>	<u>466,715</u>

Police Department

Positions	Pay Grade	FY 2018	FY 2019
Chief	III	1.0	1.0
Assistant Chief	P-5	1.0	1.0
Lieutenant	P-4	1.0	1.0
Sergeant	P-3	6.0	8.0
Corporal	P-2	4.0	6.0
Patrol Officers	P-1	19.0	18.0
Administrative Assistant	108	2.0	2.0
Evidence Room Technician	108	1.0	1.0
		35.00	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.



**City of Live Oak
General Fund
2018/19 Approved Budget**

	Audited	Current FY 2017/18		Approved	Budget
	2016/17 Actual	Amended Budget	Projected End-of-Year	Budget FY 2018/19	Increase/ (Decrease)
COMMUNICATION SERVICES					
PERSONNEL SERVICES					
535.100 Salaries	328,175	360,500	330,000	375,000	14,500
535.101 Holiday Pay	17,599	18,500	16,000	18,500	-
535.199 Overtime	16,522	17,500	27,000	17,500	-
535.200 F.I.C.A. Taxes	25,124	31,000	26,000	32,000	1,000
535.210 Group Insurance	61,984	86,500	69,000	118,300	31,800
535.230 Retirement	63,755	71,500	65,000	75,000	3,500
535.240 Workers Comp Insurance	1,100	1,300	1,100	1,300	-
TOTAL PERSONNEL SERVICES	514,259	586,800	534,100	637,600	50,800
SUPPLIES EXPENSES					
535.301 Uniform Purchases	1,035	1,500	1,200	1,500	-
535.310 Office Supplies	4,008	3,500	3,500	4,000	500
535.330 Minor Tools & Equipment	8,030	8,000	6,200	8,500	500
TOTAL SUPPLIES EXPENSES	13,073	13,000	10,900	14,000	1,000
OTHER SERVICES & CHARGES					
535.415 Cell Phone Expense	1,042	1,250	1,100	1,250	-
535.416 Air Cards	456	480	480	480	-
535.425 Conferences & Training	11,219	17,800	4,000	20,300	2,500
535.450 Equipment Maintenance	9,447	10,300	9,000	11,200	900
535.470 Equipment Rental	-	2,000	-	2,000	-
535.480 Contingencies	-	9,500	-	9,500	-
535.485 Dues and Publications	1,006	1,175	1,175	1,200	25
TOTAL OTHER SERVICES & CHARGES	23,170	42,505	15,755	45,930	3,425
CAPITAL OUTLAY					
535.574 Communications Equipment	5,888	10,000	10,000	10,200	200
TOTAL CAPITAL OUTLAY	5,888	10,000	10,000	10,200	200
TOTAL 535-COMMUNICATION SERVICES	556,390	652,305	570,755	707,730	55,425

Communication Services

Positions	Pay Grade	FY 2018	FY 2019
Telecommunications Shift Supervisor	110	2.0	2.0
Telecommunications Officer	106	8.0	8.0
		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.

**City of Live Oak
General Fund
2018/19 Approved Budget**

	Audited	Current FY 2017/18		Proposed	Budget
	2016/17 Actual	Amended Budget	Projected End-of-Year	Budget FY 2018/19	Increase/ (Decrease)
FIRE & EMS SERVICES					
PERSONNEL SERVICES					
540.100 Salaries	1,166,885	1,230,500	1,190,000	1,245,000	14,500
540.101 Holiday Pay	47,753	56,000	52,000	58,000	2,000
540.199 Overtime	56,815	55,000	58,000	60,500	5,500
540.200 F.I.C.A. Taxes	92,926	104,000	95,000	105,000	1,000
540.210 Group Insurance	141,528	188,900	158,000	232,000	43,100
540.230 Retirement	225,133	240,000	232,000	246,000	6,000
540.240 Workers Comp Insurance	26,024	27,500	23,000	27,950	450
TOTAL PERSONNEL SERVICES	1,757,064	1,901,900	1,808,000	1,974,450	72,550
SUPPLIES EXPENSES					
540.300 Uniform Cleaning Allowance	11,900	12,600	12,000	12,600	-
540.301 Uniforms Purchases	28,036	9,420	9,500	15,380	5,960
540.310 Office Supplies	4,207	6,000	6,000	8,760	2,760
540.330 Minor Tools & Equipment	32,515	41,065	35,000	40,500	(565)
540.337 Public Education Supplies	3,873	5,000	2,000	5,000	-
540.340 Rescue Supplies	8,268	9,710	9,700	9,020	(690)
540.378 Station Maint Supplies	17,105	17,338	20,000	17,150	(188)
TOTAL SUPPLIES EXPENSES	105,904	101,133	94,200	108,410	7,277
OTHER SERVICES & CHARGES					
540.407 Haz Mat Response Team	1,000	1,000	1,000	1,000	-
540.411 Schertz Ambulance Service	206,957	213,152	213,152	232,140	18,988
540.415 Telephone	1,475	2,500	2,100	2,500	-
540.416 Air Time - Mobile Data Term	2,525	3,000	2,500	3,840	840
540.425 Conferences & Training	14,635	17,000	16,000	20,000	3,000
540.450 Equipment Maintenance	18,529	22,000	26,000	24,435	2,435
540.480 Contingencies	-	10,000	1,000	15,000	5,000
540.485 Dues & Publications	6,129	7,000	7,000	7,000	-
TOTAL OTHER SERVICES & CHARGES	251,250	275,652	268,752	305,915	30,263
CAPITAL OUTLAY					
540.530 Buildings & Structures	-	-	-	62,000	62,000
540.580 Operating Equipment	7,660	28,500	28,500	84,665	56,165
540.584 S.C.B.A. Equipment	221,241	-	-	-	-
540.586 Vehicles	-	432,921	432,921	-	(432,921)
TOTAL CAPITAL OUTLAY	228,901	461,421	461,421	146,665	(314,756)
TOTAL 540-FIRE & EMS SERVICES	2,343,119	2,740,106	2,632,373	2,535,440	(204,666)

Fire & EMS Services

Positions	Pay Grade	FY 2018	FY 2019
Fire Chief	III	1.0	1.0
Assistant Fire Chief	F-5	1.0	1.0
Captain	F-4	3.0	3.0
Lieutenant	F-3	3.0	3.0
Paramedic	F-2	3.0	3.0
Fire Fighter	F-1	9.0	9.0
Fire Inspector	110	1.0	1.0
		<u>21.0</u>	<u>21.0</u>

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

**City of Live Oak
General Fund
2018/19 Approved Budget**

	<u>Audited 2016/17 Actual</u>	<u>Current FY 2017/18</u>		<u>Approved Budget FY 2018/19</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
PUBLIC WORKS GENERAL					
PERSONNEL SERVICES					
560.100 Salaries	214,369	224,200	210,000	222,500	(1,700)
560.199 Overtime	624	2,500	2,400	2,500	-
560.200 F.I.C.A. Taxes	15,762	17,600	15,200	17,600	-
560.210 Group Insurance	25,762	34,500	34,500	39,000	4,500
560.230 Retirement	37,843	41,200	38,000	41,200	-
560.240 Workers Comp Insurance	4,750	4,900	3,891	4,800	(100)
TOTAL PERSONNEL SERVICES	299,110	324,900	303,991	327,600	2,700
SUPPLIES EXPENSES					
560.300 Uniforms	2,071	4,200	2,400	3,600	(600)
560.310 Office Supplies	1,638	1,600	1,600	1,600	-
560.330 Minor Tools & Equip	7,460	7,000	6,500	7,000	-
560.333 Petroleum Products	85,390	157,000	104,000	157,000	-
560.336 Janitorial Supplies	5,661	7,500	6,000	7,500	-
560.350 Safety Supplies	-	600	200	600	-
560.357 Construction & Maintenance	134,216	80,000	115,000	103,000	23,000
TOTAL SUPPLIES EXPENSES	236,436	257,900	235,700	280,300	22,400
OTHER SERVICES & CHARGES					
560.400 Professional Fees	330	1,000	2,000	1,000	-
560.402 Certifications & Testing	80	400	100	400	-
560.415 Telephone	3,961	5,400	4,000	5,400	-
560.417 Janitorial Services	55,705	60,000	60,000	65,000	5,000
560.425 Conferences & Training	-	1,000	750	1,000	-
560.440 Utilities	100,173	115,000	112,000	115,000	-
560.445 Contract Maintenance	15,428	7,000	15,000	17,300	10,300
560.458 Vehicle Maint Services	84,750	72,000	80,000	85,000	13,000
560.460 Vehicle Rehabilitation	3,335	2,000	2,000	2,000	-
560.461 Emergency Contingencies	15,240	76,500	12,000	80,000	3,500
560.480 Contingencies	571	1,000	500	1,000	-
560.485 Dues & Publications	800	800	800	1,300	500
TOTAL OTHER SERVICES & CHARGES	280,373	342,100	289,150	374,400	32,300
CAPITAL OUTLAY					
560.530 Buildings & Structures	25,853	43,500	43,500	85,000	41,500
560.570 Equipment	-	80,000	80,000	7,000	(73,000)
560.579 Computer Equipment/Software	(8,000)	-	800	-	-
TOTAL CAPITAL OUTLAY	17,853	123,500	124,300	92,000	(31,500)
TOTAL 560-PUBLIC WORKS GENERAL	<u>833,772</u>	<u>1,048,400</u>	<u>953,141</u>	<u>1,074,300</u>	<u>25,900</u>

Public Works - General

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2018</u>	<u>FY 2019</u>
Public Works Director	III	0.5	0.5
Administrative Assistant	108	0.5	0.5
Fleet Service Manager	110	1.0	1.0
Mechanic	106	1.0	1.0
Building Maintenance/Custodian	104	1.0	1.0
		<u>4.0</u>	<u>4.0</u>

The Public Works budget provides for 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.

**City of Live Oak
General Fund
2018/19 Approved Budget**

	Audited	Current FY 2017/18		Approved	Budget
	2016/17 Actual	Amended Budget	Projected End-of-Year	Budget FY 2018/19	Increase/ (Decrease)
STREET MAINTENANCE					
PERSONNEL SERVICES					
562.100 Salaries	131,229	136,500	136,500	140,500	4,000
562.199 Overtime	1,438	3,000	1,500	3,000	-
562.200 F.I.C.A. Taxes	8,598	10,800	9,800	11,200	400
562.210 Group Insurance	25,196	33,250	33,200	37,000	3,750
562.230 Retirement	23,350	25,000	24,700	26,200	1,200
562.240 Workers Comp Insurance	8,500	8,775	6,968	8,775	-
TOTAL PERSONNEL SERVICES	198,311	217,325	212,668	226,675	9,350
SUPPLIES EXPENSES					
562.300 Uniform Rental	-	-	150	1,300	1,300
562.330 Minor Tools & Equipment	2,839	3,000	2,200	3,000	-
562.350 Safety Supplies	303	500	500	500	-
562.357 Construction & Maint	4,543	30,000	35,000	30,000	-
562.380 Street Maint Materials	26,536	40,000	35,000	42,000	2,000
TOTAL SUPPLIES EXPENSES	34,221	73,500	72,850	76,800	3,300
OTHER SERVICES & CHARGES					
562.400 Professional Fees	231	7,500	7,500	10,000	2,500
562.425 Conferences & Training	200	500	-	1,500	1,000
562.440 Utilities	75,726	90,000	86,000	90,000	-
562.445 Contract Maintenance	12,392	20,000	30,000	70,000	50,000
562.470 Equipment Rentals	161	500	300	1,000	500
562.461 Emergency Contingencies	-	80,000	2,500	80,000	-
562.480 Contingencies	72	500	100	500	-
TOTAL OTHER SERVICES & CHARGES	88,782	199,000	126,400	253,000	54,000
CAPITAL OUTLAY					
562.570 Equipment	-	-	-	35,000	35,000
TOTAL CAPITAL OUTLAY	-	-	-	35,000	35,000
TOTAL 562-STREET MAINTENANCE	321,314	489,825	411,918	591,475	101,650

Public Works - Street Maintenance

Positions	Pay Grade	FY 2018	FY 2019
Equipment Operator(s) III	107	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.

**City of Live Oak
General Fund
2018/19 Approved Budget**

	Audited	Current FY 2017/18		Approved	Budget
	2016/17 Actual	Amended Budget	Projected End-of-Year	Budget FY 2018/19	Increase/ (Decrease)
ANIMAL CONTROL					
PERSONNEL SERVICES					
564.100 Salaries	111,163	120,500	118,000	120,900	400
564.199 Overtime	21,250	24,000	22,000	24,000	-
564.200 F.I.C.A. Taxes	9,127	11,250	10,000	11,500	250
564.210 Group Insurance	22,757	30,000	24,700	36,500	6,500
564.230 Retirement	23,293	26,250	25,000	27,300	1,050
564.240 Workers Comp Insurance	3,500	4,850	3,851	4,850	-
TOTAL PERSONNEL SERVICES	191,090	216,850	203,551	225,050	8,200
SUPPLIES EXPENSES					
564.301 Uniform Purchase	1,105	1,320	1,100	1,320	-
564.310 Office Supplies	830	1,000	500	1,000	-
564.330 Animal Control Supplies	15,542	18,075	15,000	18,075	-
564.350 Safety Supplies	-	500	200	500	-
TOTAL SUPPLIES EXPENSES	17,477	20,895	16,800	20,895	-
OTHER SERVICES & CHARGES					
564.400 Professional Fees	15,822	19,965	19,965	21,000	1,035
564.402 Certifications & Testing	-	450	100	450	-
564.405 Minor Tools & Equipment	7,580	8,190	5,000	1,600	(6,590)
564.415 Cell Phone Expense	1,939	1,875	1,875	1,875	-
564.425 Conferences & Training	2,803	3,000	2,100	3,000	-
564.445 Contract Maintenance	1,543	3,500	1,500	4,960	1,460
564.450 Equipment Maintenance	19	3,000	-	1,500	(1,500)
564.480 Contingencies	-	1,000	-	1,000	-
564.485 Dues & Publications	138	330	150	330	-
TOTAL OTHER SERVICES & CHARGES	29,844	41,310	30,690	35,715	(5,595)
TOTAL 564-ANIMAL CONTROL	238,411	279,055	251,041	281,660	2,605

Animal Control

<u>Positions</u>	<u>Pay Grade</u>	<u>FY 2018</u>	<u>FY 2019</u>
Animal Control Supervisor	110	1.0	1.0
Animal Control Officers	106	2.0	2.0
		3.0	3.0

The Animal Control budget provides personnel and equipment used in keeping stray animals off the streets, as well as handles all animal bite cases for public safety reasons. These funds ensures the enforcement of city and state legislation relating to animal control and promote responsible pet ownership through educational programs, and provide sanitary animal housing and disposition services. The City of Converse is currently contracting animal impoundment services.

**City of Live Oak
General Fund
2018/19 Approved Budget**

	Audited	Current FY 2017/18		Approved	Budget
	2016/17 Actual	Amended Budget	Projected End-of-Year	Budget FY 2018/19	Increase/ (Decrease)
PARKS MAINTENANCE					
PERSONNEL SERVICES					
565.100 Salaries	226,490	240,000	239,000	249,000	9,000
565.199 Overtime	7,194	8,000	7,000	8,000	-
565.200 F.I.C.A. Taxes	16,744	19,500	18,000	20,000	500
565.210 Group Insurance	35,633	45,600	37,000	47,000	1,400
565.230 Retirement	41,136	44,500	43,600	46,750	2,250
565.240 Workers Comp Insurance	9,250	10,650	8,456	11,000	350
TOTAL PERSONNEL SERVICES	336,447	368,250	353,056	381,750	13,500
SUPPLIES EXPENSES					
565.300 Uniform Rental	1,972	5,400	2,500	5,400	-
565.330 Minor Tools & Equipment	8,519	8,000	8,000	8,000	-
565.331 Park Maintenance Supplies	14,938	20,000	14,000	20,000	-
565.350 Safety Supplies	675	1,000	500	1,000	-
565.357 Construction & Maint Supplies	52,785	40,000	38,000	40,000	-
TOTAL SUPPLIES EXPENSES	78,889	74,400	63,000	74,400	-
OTHER SERVICES & CHARGES					
565.400 Professional Fees	650	13,500	13,000	68,000	54,500
565.425 Conferences & Training	2,355	5,700	2,500	5,700	-
565.440 Utilities	21,954	24,000	22,500	24,000	-
565.441 Turf Maintenance	10,520	36,000	15,000	36,000	-
565.445 Contract Maintenance	39,471	56,000	39,000	56,000	-
TOTAL OTHER SERVICES & CHARGES	74,950	135,200	92,000	189,700	54,500
CAPITAL OUTLAY					
565.530 Buildings & Structures	6,498	10,000	10,000	20,000	10,000
565.580 Playground Equipment (Rehab)	-	25,000	-	-	(25,000)
565.590 Parking Lots & Drives	-	20,000	20,000	-	(20,000)
TOTAL CAPITAL OUTLAY	6,498	55,000	30,000	20,000	(35,000)
TOTAL 565-PARKS MAINTENANCE	496,784	632,850	538,056	665,850	33,000

Public Works - Park Maintenance

Positions	Pay Grade	FY 2018	FY 2019
Parks Supervisor	110	1.0	1.0
Senior Equipment Operator	107	1.0	1.0
Equipment Operator II	107	2.0	2.0
Equipment Operator I	104	1.0	1.0
Maintenance Worker	103	1.0	1.0
		<u>6.0</u>	<u>6.0</u>

The Park Maintenance Budget provides for the 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.

**City of Live Oak
General Fund
2018/19 Approved Budget**

	Audited	Current FY 2017/18		Approved	Budget
	2016/17 Actual	Amended Budget	Projected End-of-Year	Budget FY 2018/19	Increase/ (Decrease)
RECREATION					
PERSONNEL SERVICES					
566.100 Salaries	61,388	57,250	57,250	58,500	1,250
566.110 Salaries - Rental Lifeguards	33,535	32,500	32,500	33,250	750
566.199 Overtime	1,888	28,000	10,000	28,000	-
566.200 F.I.C.A. Taxes	6,889	10,000	7,000	10,000	-
566.210 Group Insurance	7,733	10,250	8,800	11,800	1,550
566.230 Retirement	10,190	15,250	12,000	15,750	500
566.240 Workers Comp Insurance	2,500	3,000	2,382	3,000	-
TOTAL PERSONNEL SERVICES	124,123	156,250	129,932	160,300	4,050
SUPPLIES EXPENSES					
566.300 Uniform Rentals	1,759	2,700	1,700	2,700	-
566.315 Parks and Rec Commission Supplies	-	550	500	550	-
566.310 Office Supplies	275	1,000	500	1,000	-
566.330 Minor Tools & Equipment	801	1,500	1,200	6,100	4,600
566.332 Pool Maint Sup & Chemical	10,171	16,000	13,000	16,000	-
566.339 Safety Supplies	279	750	200	850	100
566.357 Construction & Maint Supplies	1,202	8,000	1,200	8,000	-
TOTAL SUPPLIES EXPENSES	14,487	30,500	18,300	35,200	4,700
OTHER SERVICES & CHARGES					
566.425 Conferences & Training	3,708	3,550	2,500	3,550	-
566.430 Advertising	1,695	7,400	2,000	6,700	(700)
566.440 Utilities	9,861	12,000	11,000	12,000	-
566.451 Recycling Projects	5,776	12,000	5,000	12,000	-
566.480 Contingencies	8	1,000	100	1,000	-
566.485 Dues & Publications	904	1,095	1,000	1,065	(30)
566.650 Recreational Event Exp	47,055	55,550	49,000	55,550	-
566.655 Fund Raising Expense	-	-	-	-	-
TOTAL OTHER SERVICES & CHARGES	69,007	92,595	70,600	91,865	(730)
CAPITAL OUTLAY					
566.530 Building	25,470	25,000	15,000	25,000	-
566.586 Vehicle	24,557	-	-	-	-
TOTAL CAPITAL OUTLAY	50,027	25,000	15,000	25,000	-
TOTAL 566-LEISURE SERVICES	257,644	304,345	233,832	312,365	8,020

Recreation

Positions	Pay Grade	FY 2018	FY 2019
Recreation Coordinator	110	1.0	1.0
Seasonal Full-time Staff	-	-	-
Seasonal Part-time Staff	-	-	-
		<u>1.0</u>	<u>1.0</u>

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.

**City of Live Oak
General Fund
2018/19 Approved Budget**

	Audited	Current FY 2017/18		Approved	Budget
	2016/17 Actual	Amended Budget	Projected End-of-Year	Budget FY 2018/19	Increase/ (Decrease)
PLANNING & ZONING					
PERSONNEL SERVICES					
680.100 Salaries	76,211	80,200	80,200	84,000	3,800
680.199 Overtime	-	300	-	300	-
680.200 F.I.C.A. Taxes	5,821	6,250	6,000	6,700	450
680.210 Group Insurance	4,673	6,500	7,100	6,750	250
680.230 Retirement	13,409	14,800	14,500	15,500	700
680.240 Workers Comp Insurance	250	250	199	250	-
TOTAL PERSONNEL SERVICES	100,364	108,300	107,999	113,500	5,200
SUPPLIES EXPENSES					
680.301 Uniform Purchases	300	1,000	500	1,000	-
680.310 Office Supplies	80	700	700	700	-
680.330 Minor Tools & Equipment	-	800	200	800	-
680.393 Maps	1,500	1,500	500	1,500	-
TOTAL SUPPLIES EXPENSES	1,880	4,000	1,900	4,000	-
OTHER SERVICES & CHARGES					
680.400 Professional Fees	2,886	15,000	15,000	79,500	64,500
680.425 Conferences & Training	6,502	14,500	4,000	16,000	1,500
680.480 Contingencies	-	500	200	500	-
680.485 Dues & Publications	1,166	3,000	1,200	3,000	-
TOTAL OTHER SERVICES & CHARGES	10,554	33,000	20,400	99,000	66,000
TOTAL 680-PLANNING & ZONING DEP	112,798	145,300	130,299	216,500	71,200

Planning & Zoning

Positions	Pay Grade	FY 2018	FY 2019
Assistant City Manager	V	0.70	0.70

The Planning and Zoning budget provides for the storage and recording of all documents and information that pertain to zoning issues within the city. It provides for training and educational support of the Planning and Zoning Commission, and a budget to administer and perform the function of the Board of Adjustment.

**City of Live Oak
General Fund
2018/19 Approved Budget**

	Audited	Current FY 2017/18		Approved	Budget
	2016/17 Actual	Amended Budget	Projected End-of-Year	Budget FY 2018/19	Increase/ (Decrease)
DEVELOPMENT SERVICES					
PERSONNEL SERVICES					
682.100 Salaries	178,757	178,000	172,000	186,250	8,250
682.199 Overtime	181	1,500	900	1,500	-
682.200 F.I.C.A. Taxes	13,149	14,000	13,000	14,500	500
682.210 Group Insurance	26,781	36,200	29,000	42,400	6,200
682.230 Retirement	31,804	32,750	31,000	34,000	1,250
682.240 Workers Comp Insurance	1,000	1,000	794	1,000	-
TOTAL PERSONNEL SERVICES	251,672	263,450	246,694	279,650	16,200
SUPPLIES EXPENSES					
682.300 Uniform Cleaning Allowance	1,800	1,800	1,800	1,800	-
682.301 Uniform Purchases	1,895	2,380	2,380	1,800	(580)
682.310 Office Supplies	4,841	5,450	5,000	5,780	330
682.330 Minor Tools and Equipment	2,842	700	700	700	-
682.393 Maps	1,360	750	200	750	-
TOTAL SUPPLIES EXPENSES	12,738	11,080	10,080	10,830	(250)
OTHER SERVICES & CHARGES					
682.400 Professional Fees	61,472	72,645	50,000	79,050	6,405
682.425 Conferences & Training	5,237	7,945	5,000	10,155	2,210
682.445 Contract Maintenance	2,900	3,000	3,000	4,655	1,655
682.480 Contingencies	431	1,500	-	1,500	-
682.485 Dues & Publications	1,357	3,700	3,200	3,160	(540)
TOTAL OTHER SERVICES & CHARGES	71,397	88,790	61,200	98,520	9,730
CAPITAL OUTLAY					
682.530 Building	-	2,000	2,000	-	(2,000)
682.578 Office Furniture	2,585	3,760	3,760	-	(3,760)
682.579 Computer Equipment	1,876	-	-	8,502	8,502
682.586 Vehicles	23,240	5,000	3,000	-	(5,000)
682.591 Software	9,257	-	-	-	-
TOTAL CAPITAL OUTLAY	36,958	10,760	8,760	8,502	(2,258)
TOTAL 682-DEVELOPMENT SERVICES	372,765	374,080	326,734	397,502	23,422

Development Services

Positions	Pay Grade	FY 2018	FY 2019
Building Official	113	1.0	1.0
Code Enforcement	107	2.0	2.0
Administrative Assistant	108	1.0	1.0
		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.

**City of Live Oak
General Fund
2018/19 Approved Budget**

	<u>Audited 2016/17 Actual</u>	<u>Current FY 2017/18</u>		<u>Approved Budget FY 2018/19</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	2,087	5,075	2,500	5,075	-
685.330 Minor Tools & Equipment	4,878	1,000	750	1,000	-
TOTAL SUPPLIES EXPENSES	6,965	6,075	3,250	6,075	-
OTHER SERVICES & CHARGES					
685.400 Professional Fees	93,271	106,000	106,000	125,160	19,160
685.415 Internet Access Fees	10,699	10,950	9,000	10,950	-
685.425 Conferences & Training	-	1,200	1,250	1,200	-
685.445 Maintenance Contracts	111,401	156,000	130,000	160,000	4,000
685.452 Computer Maint & Fees	5,702	6,000	1,000	4,000	(2,000)
685.480 Contingencies	6,825	10,000	-	10,000	-
685.485 Dues & Publications	70	350	100	350	-
TOTAL OTHER SERVICES & CHARGES	227,968	290,500	247,350	311,660	21,160
CAPITAL OUTLAY					
685.579 Computer Equipment	36,084	28,250	28,250	20,000	(8,250)
685.591 Software	403	10,500	10,500	10,500	-
TOTAL CAPITAL OUTLAY	36,487	38,750	38,750	30,500	(8,250)
TOTAL 685-INFORMATION TECH	<u>271,420</u>	<u>335,325</u>	<u>289,350</u>	<u>348,235</u>	<u>12,910</u>

**City of Live Oak
General Fund
2018/19 Approved Budget**

	<u>Audited 2016/17 Actual</u>	<u>Current FY 2017/18</u>		<u>Approved Budget FY 2018/19</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	437,221	419,533	419,533	462,265	42,732
700.040 Transfer to Debt Service	82,960	81,560	81,560	-	(81,560)
700.046 Transfer to Capital Projects Fund	321,500	335,000	335,000	335,000	-
700.017 Transfer to Emergency Radio Sys	55,025	58,525	58,525	-	(58,525)
700.019 Transfer to Regional ERT Fund	6,500	6,500	6,500	6,500	-
TOTAL TRANSFERS OUT	<u>903,206</u>	<u>901,118</u>	<u>901,118</u>	<u>803,765</u>	<u>(97,353)</u>

**City of Live Oak
General Fund
Capital Requests
2018/2019 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
City Secretary			
10-405.579	Office Equipment Upgrade for Council Chambers video equipment		\$ 28,000
Municipal Court			
10-430.530	Building		
	Front Counter Remodel	7,500	
	Cabinet Repair	1,000	
	Acoustic Boards	<u>5,000</u>	13,500
Police Department			
10-530.583	Safety Equipment		
	Body armor, armor plates and carrier sets	9,900	
	Rifles, handguns, accessories	3,975	
	Response to resistance training equipment	1,200	
	Secured radio equipment	600	
	Tasers and Accessories	7,340	
	PD staff/prisoners safety equipment	915	
10-530.595	Other Capital		
	Furniture and chairs for Araiza Room	4,500	
	Upgrade/Replacement A/V equipment in training room	10,000	
	Spillman mobile arrest module	8,000	
	Spillman Server Upgrade, installation and data conversion (Selma to Pay 1/2)	150,000 <u>(75,000)</u>	121,430
Communications Department			
10-535.574	Communication Equipment		
	Next Generation Harris Portable Radios (Fire/Police) (2)		10,200
Fire Department			
10-540.530	Buildings		
	Various repair/remodel to the Fire Department building	45,000	
	MultiForce Door, Crush Door, Lock Cutting station Train	10,000	
	Various security upgrades/installations	7,000	
10-540.580	Operating Equipment		
	Handheld Motorola Radios (14)	74,705	
	ToughPad Rugged Laptop (3)	<u>9,960</u>	146,665

**City of Live Oak
General Fund
Capital Requests
2018/2019 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Public Works			
10-560.530	Building & Structures		
	Exterior painting of all municipal complex buildings	35,000	
	Convert all municipal complex lighting to LED	50,000	
10-560.570	Equipment		
	Tire spin balance machine	<u>7,000</u>	92,000
Street Maintenance			
10-562.570	Equipment		
	Digital Sign Plotter and Software		35,000
Parks Maintenance			
10-565-530	Buildings & Structure		
	Renovate restrooms across from football field		20,000
Recreation			
10-566.530	Building		
	Various construction upgrades at municipal pool area		25,000
Development Services			
10-682.579	Computer Equipment		
	Panasonic Rough Pads (3)		8,502
Information Technology			
10-685.579	Computer Equipment		
	(15) Dell Optiplex 3050 MT - PC Replacement Plan	8,970	
	(3) Dell Latitude 15 3000 Series laptops	3,075	
	Spare Cisco GB Managed Switch	2,425	
	Various Hardware requests	5,530	
10-685.591	Software		
	Office 365 Business (60 @ \$9.50 x 12 months)	6,840	
	Adobe Acrobat	1,170	
	Miscellaneous software	<u>2,490</u>	<u>30,500</u>
	Total General Fund Capital Requests (Funded)		<u>\$ 530,797</u>

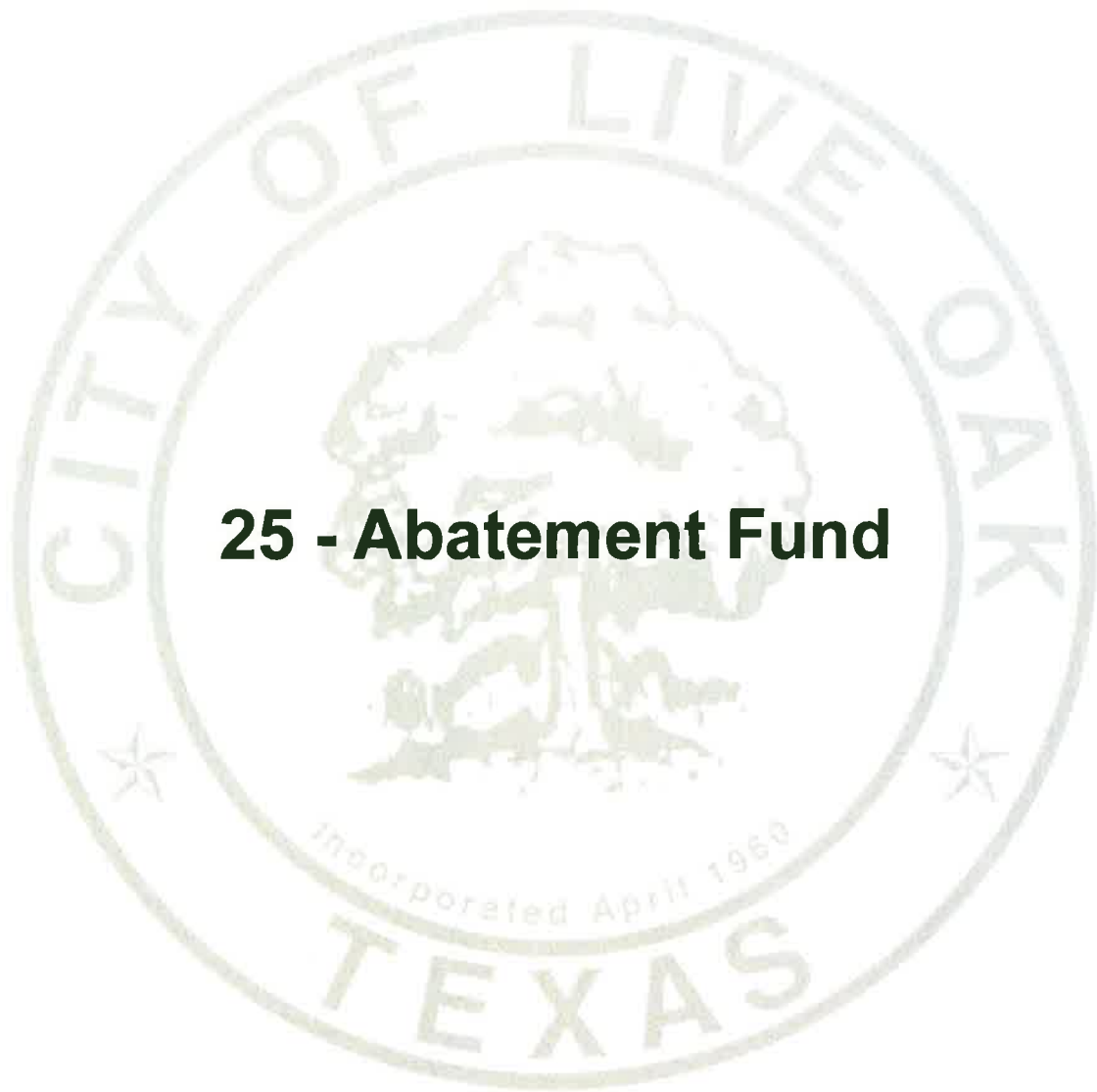
**City of Live Oak
General Fund
Reserve Funded Items
2018/2019 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Capital Requests		\$ 530,797	
Less amount funded through recurring revenue		<u>(530,797)</u>	\$ -
Transfer to Asset Replacement (Capital)		475,000	
Less amount funded through recurring revenue		<u>(237,649)</u>	237,351
City Council			
10-401.480	Contingencies		200,000
City Manager			
10-402.480	Contingency		10,000
Finance			
10-470.400	Professional Fees - Salary Compensation Study		50,000
Police Department			
10-530.400	Prof Fees - Legal assistance for special projects/reviews)		10,000
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		15,000
Public Works			
10-560-461	Emergency Contingencies		
	Fuel costs over \$3.50 per gallon	31,840	
	Major HVAC Repairs/Replacements	20,360	
	Major mechanical Repairs	18,800	
	Fleet accident repairs and reconditioning	<u>9,000</u>	80,000

**City of Live Oak
General Fund
Reserve Funded Items
2018/2019 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Street Maintenance			
10-562.461	Emergency Contingencies for major street repairs		80,000
Parks Maintenance			
10-565.400	Professional Fees - Park Plan		50,000
Planning & Zoning			
10-680.400	Professional Fees - City Comprehensive Plan		60,000
Development Services			
10-682.400	Professional Fees		
	Bureau Veritas Building Inspections Contingency		20,000
Information Technology			
10-685.480	Contingencies		<u>10,000</u>
	Total Reserve Funded Items		<u>\$ 849,851</u>





25 - Abatement Fund

**ABATEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2018/2019**

Beginning Fund Balance October 1, 2018:		\$ 6,147			
Estimated Revenues:		7,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Abatement Services Expenses	-	-	11,000	-	11,000
Total Expenditures	-	-	11,000	-	11,000
Net Revenues/Expenditures					<u>(4,000)</u>
Ending Fund Balance September 30, 2019:					<u>\$ 2,147</u>

**ABATEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2017/2018
(AS AMENDED)**

Beginning Fund Balance October 1, 2017:		\$ 6,747			
Estimated Revenues:		7,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Abatement Services Expenses	-	-	11,000	-	11,000
Total Expenditures	-	-	11,000	-	11,000
Net Revenues/Expenditures					<u>(4,000)</u>
Ending Fund Balance September 30, 2018:					<u>\$ 2,747</u>

**City of Live Oak
Abatement Fund
2018/2019 Approved Budget**

	<u>Audited 2016/17 Actual</u>	<u>Current FY 2017/18 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Approved Budget FY 2018/19</u>	<u>Budget Increase/ (Decrease)</u>
REVENUES					
SERVICE USE FEES					
344.500 Weed Cleaning & Removal	2,965	7,000	2,000	7,000	-
TOTAL GRANTS & INTER-GOVT.	2,965	7,000	2,000	7,000	-
TOTAL REVENUES	<u>2,965</u>	<u>7,000</u>	<u>2,000</u>	<u>7,000</u>	<u>-</u>
EXPENDITURES					
OTHER SERVICES & CHARGES					
400.400 Professional Fees	332	1,000	100	1,000	-
560.445 Contractual Maintenance	9,410	10,000	2,500	10,000	-
TOTAL OTHER SERVICES & CHARGES	9,742	11,000	2,600	11,000	-
TOTAL EXPENDITURES	<u>9,742</u>	<u>11,000</u>	<u>2,600</u>	<u>11,000</u>	<u>-</u>



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

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 2018/2019**

Beginning Fund Balance October 1, 2018:	\$ 2,588,961				
Estimated Revenues:	631,628				
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Capital Outlay	-	-	-	375,000	375,000
Total Expenditures	-	-	-	375,000	375,000
Net Revenues/Expenditures					<u>256,628</u>
Ending Fund Balance September 30, 2019:					<u>\$ 2,845,589</u>

**ASSET REPLACEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2017/2018
(AS AMENDED)**

Beginning Fund Balance October 1, 2017:	\$ 2,482,170				
Estimated Revenues:	583,015				
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	-	-	-	533,000	533,000
Total Expenditures	-	-	-	533,000	533,000
Net Revenues/Expenditures					<u>50,015</u>
Ending Fund Balance September 30, 2018:					<u>\$ 2,532,185</u>

**City of Live Oak
Asset Replacement Fund
2018/2019 Approved Budget**

	<u>Audited 2016/17 Actual</u>	<u>Current FY 2017/18</u>		<u>Approved Budget FY 2018/19</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	22,630	15,000	30,000	25,000	10,000
364.000 Sale of Fixed Assets	-	-	-	-	-
TOTAL INTEREST & MISCELLANEOUS	<u>22,630</u>	<u>15,000</u>	<u>30,000</u>	<u>25,000</u>	<u>10,000</u>
OTHER FINANCING SOURCES					
390.100 Transfers From General Fund	437,221	419,533	419,533	462,265	42,732
390.101 Transfer From Storm Water	58,253	63,251	63,251	74,595	11,344
390.500 Transfers From EDC	<u>86,628</u>	<u>85,231</u>	<u>85,231</u>	<u>69,768</u>	<u>(15,463)</u>
TOTAL OTHER FINANCING SOURCES	<u>582,102</u>	<u>568,015</u>	<u>568,015</u>	<u>606,628</u>	<u>38,613</u>
TOTAL REVENUES	<u>604,732</u>	<u>583,015</u>	<u>598,015</u>	<u>631,628</u>	<u>48,613</u>

**City of Live Oak
Asset Replacement Fund
2018/2019 Approved Budget**

	<u>Audited 2016/17 Actual</u>	<u>Current FY 2017/18</u>		<u>Approved Budget FY 2018/19</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
EXPENDITURES					
POLICE DEPARTMENT					
CAPITAL OUTLAY					
530.586 Vehicles	57,565	-	-	81,000	81,000
530.597 Vehicle Equipment	8,734	18,000	17,518	78,000	60,000
TOTAL CAPITAL OUTLAY	66,299	18,000	17,518	159,000	141,000
TOTAL 530-POLICE DEPARTMENT	66,299	18,000	17,518	159,000	141,000
PUBLIC WORKS					
CAPITAL OUTLAY					
560.586 Vehicles	-	-	-	80,000	80,000
560.580 Operating Equipment	-	-	-	60,000	60,000
TOTAL CAPITAL OUTLAY	-	-	-	140,000	140,000
TOTAL 560-PUBLIC WORKS	-	-	-	140,000	140,000
ANIMAL CONTROL					
CAPITAL OUTLAY					
564.586 Vehicles	-	30,000	30,000	-	(30,000)
TOTAL CAPITAL OUTLAY	-	30,000	30,000	-	(30,000)
TOTAL 564-ANIMAL CONTROL	-	30,000	30,000	-	(30,000)
PARKS MAINTENANCE					
CAPITAL OUTLAY					
565.580 Operating Equipment	-	29,000	28,999	36,000	7,000
TOTAL CAPITAL OUTLAY	-	29,000	28,999	36,000	7,000
TOTAL 565-PARKS MAINTENANCE	-	29,000	28,999	36,000	7,000

**City of Live Oak
Asset Replacement Fund
2018/2019 Approved Budget**

	<u>Audited 2016/17 Actual</u>	<u>Current FY 2017/18</u>		<u>Approved Budget FY 2018/19</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
INFORMATION TECHNOLOGY					
CAPITAL OUTLAY					
685.579 Computer Equipment	-	80,000	80,000	-	(80,000)
TOTAL CAPITAL OUTLAY	-	80,000	80,000	-	(80,000)
TOTAL 685-INFORMATION TECHNOLOGY	-	80,000	80,000	-	(80,000)
STORM WATER					
CAPITAL OUTLAY					
567.586 Vehicles	-	-	-	40,000	40,000
567.580 Operating Equipment	-	18,000	17,221	-	(18,000)
TOTAL CAPITAL OUTLAY	-	18,000	17,221	40,000	22,000
TOTAL 567-STORM WATER	-	18,000	17,221	40,000	22,000
FIRE DEPARTMENT					
CAPITAL OUTLAY					
540.586 Vehicles	-	310,000	267,706	-	(310,000)
TOTAL CAPITAL OUTLAY	-	310,000	267,706	-	(310,000)
TOTAL 540-FIRE DEPARTMENT	-	310,000	267,706	-	(310,000)
DEVELOPMENT SERVICES					
CAPITAL OUTLAY					
682.586 Vehicles	-	48,000	49,780	-	(48,000)
TOTAL CAPITAL OUTLAY	-	48,000	49,780	-	(48,000)
TOTAL 682-DEVELOPMENT SERVICES	-	48,000	49,780	-	(48,000)
TOTAL EXPENDITURES	66,299	533,000	491,224	375,000	(158,000)

**City of Live Oak
 Asset Replacement Fund
 Capital Requests
 2018/2019 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Police Department			
35-530.586	Vehicles		
	(3) Ford Interceptor Utility (Patrol Units)	\$ 81,000	
35-530.597	Vehicle Equipment		
	(3) Patrol Units Equipment and Installation	<u>78,000</u>	\$ 159,000
Public Works			
35-560.580	Operating Equipment		
	Skid Steer	60,000	
35-560.586	Vehicles		
	(2) 3/4 ton passenger truck	<u>80,000</u>	140,000
Parks Maintenance			
35-565.580	Operating Equipment		
	(2) Exmark Zero-turn Mowers		36,000
Stormwater Department			
35-567.586	Vehicles		
	3/4 ton passenger truck		<u>40,000</u>
	Total Asset Replacement Fund Requests		<u><u>\$ 375,000</u></u>

**GENERAL FUND DEPRECIATION SCHEDULE
FOR THE FISCAL YEAR ENDING 9/30/2018**

Description	Purchase Date	Cost	Yrs Life	Accum Depreciation	Prior Depreciation	Current Depreciation	Balance	Dept
2000 Stump Cutter	12/1/2000	\$9,500	10	\$9,500	\$9,500	\$0	\$0	Parks
1998 Vermer 1230 Brush Chipper (used)	8/4/2001	\$12,500	10	\$12,500	\$12,500	\$0	\$0	Parks
2002 Freightliner FL-70 Chassis Dump Truck	2/1/2002	\$43,234	10	\$43,234	\$43,234	\$0	\$0	Streets
EKS Air Compressor	10/17/2002	\$14,604	10	\$14,604	\$14,604	\$0	\$0	Fire
2002 RDS Spreader & Ice Control (Truck)	11/27/2002	\$22,011	7	\$22,011	\$22,011	\$0	\$0	PW
2004 John Deere 328 Skid Steer	11/18/2004	\$52,912	7	\$52,912	\$52,912	\$0	\$0	Streets
2005 Ford F550 Cab/Small Dump Truck	12/7/2004	\$39,093	10	\$39,093	\$39,093	\$0	\$0	Parks
Pitney Bowes	11/2/2006	\$6,899	5	\$6,899	\$6,899	\$0	\$0	CS
2008 Jacobsen HR9016 Mower	1/1/2007	\$17,570	5	\$17,570	\$17,570	\$0	\$0	MC
Vehicle Equipment	10/16/2008	\$66,465	7	\$66,465	\$66,465	\$0	\$0	Parks
Computer Equipment	9/30/2008	\$31,132	5	\$31,132	\$31,132	\$0	\$0	Police
2010 Ford F450 with Box	5/1/2008	\$6,380	3	\$6,380	\$6,380	\$0	\$0	IT
2008 Kawasaki ATV 650	4/9/2010	\$99,840	10	\$89,856	\$79,872	\$9,984	\$9,984	Fire
2008 Kawasaki ATV 650	12/10/2009	\$5,997	5	\$5,997	\$5,997	\$0	\$0	Police
Honda ST1300PA9 MotorCycle	12/10/2009	\$5,997	5	\$5,997	\$5,997	\$0	\$0	Police
2011 Ford F250 CrewCab Truck	8/6/2010	\$14,788	3	\$14,788	\$14,788	\$0	\$0	Police
2011 Ford F250 Truck	2/4/2011	\$23,672	5	\$23,672	\$23,672	\$0	\$0	Streets
2011 Ford F250 Truck	2/4/2011	\$21,671	5	\$21,671	\$21,671	\$0	\$0	Parks
2012 Ambulance	2/4/2011	\$22,316	5	\$22,316	\$22,316	\$0	\$0	Streets
2012 John Deere Tractor	9/30/2012	\$146,675	10	\$102,676	\$88,008	\$14,668	\$44,000	Fire
2012 Crack Sealer	4/18/2012	\$30,720	10	\$21,504	\$18,432	\$3,072	\$9,216	Parks
2012 Chevy Tahoe	9/30/2012	\$52,461	10	\$36,722	\$31,476	\$5,246	\$15,739	Streets
2012 Chevy Tahoe	9/30/2012	\$43,342	4	\$43,342	\$43,342	\$0	\$0	Police
2012 Chevy Tahoe	9/30/2012	\$43,342	4	\$43,342	\$43,342	\$0	\$0	Police
2012 Chevy Tahoe	9/30/2012	\$46,557	4	\$46,557	\$46,557	\$0	\$0	Police
2012 Jacobsen 9016 Rotary Mower	10/31/2012	\$78,991	7	\$67,704	\$56,420	\$11,284	\$11,287	Parks
2013 Kawasaki 4010 Mule w/ Top	4/18/2013	\$11,440	10	\$6,864	\$5,720	\$1,144	\$4,576	Streets
Exmark Mower	5/6/2013	\$14,093	5	\$14,093	\$14,093	\$0	\$0	Parks
Exmark Mower	5/6/2013	\$14,093	5	\$14,093	\$14,093	\$0	\$0	Parks
2013 Ford Explore	6/24/2013	\$24,398	5	\$24,398	\$24,398	\$0	\$0	Admin
2013 Chevy Tahoe	9/30/2013	\$45,400	5	\$45,400	\$38,590	\$6,810	\$0	Police
2013 Chevy Tahoe	9/30/2013	\$45,400	5	\$45,400	\$38,590	\$6,810	\$0	Police
2013 Chevy Tahoe	9/30/2013	\$45,400	5	\$45,400	\$38,590	\$6,810	\$0	Police
2014 Exmark Lazer Mower	4/3/2014	\$14,002	5	\$14,002	\$11,200	\$2,802	\$0	Parks
2014 Toyota Tundra 4 Dr Pickup	12/1/2013	\$32,105	5	\$32,105	\$27,289	\$4,816	\$0	Police
2013 Chevy Tahoe	12/1/2013	\$30,885	5	\$30,885	\$26,252	\$4,633	\$0	Police
2014 Motorcycle	9/30/2013	\$28,386	5	\$28,386	\$24,127	\$4,259	\$0	Police
2013 Kawasaki 4010 Mule	1/7/2015	\$14,059	10	\$5,624	\$4,218	\$1,406	\$0	Parks
2015 Chevrolet Silverado (Split with Utilities)	5/22/2015	\$14,488	5	\$11,592	\$8,694	\$2,898	\$2,896	PW/Utilities
2015 Chevy Tahoe w/ Equipment	9/30/2015	\$48,750	5	\$39,000	\$29,250	\$9,750	\$9,750	Police

**GENERAL FUND DEPRECIATION SCHEDULE
FOR THE FISCAL YEAR ENDING 9/30/2018**

Description	Purchase Date	Cost	Yrs Life	Accum Depreciation	Prior Depreciation	Current Depreciation	Balance	Dept
2015 Chevy Tahoe w/ Equipment	9/30/2015	\$51,604	5	\$41,284	\$30,963	\$10,321	\$10,320	Police
2015 Chevy Tahoe w/ Equipment	9/30/2015	\$51,222	5	\$40,976	\$30,732	\$10,244	\$10,246	Police
2015 Chevy Silverado w/ Equipment	9/30/2015	\$29,345	5	\$23,476	\$17,607	\$5,869	\$5,869	Police
2015 CID Vehicle	9/30/2015	\$38,617	5	\$30,892	\$23,169	\$7,723	\$7,725	Police
2015 In-Car Video Equipment (4)	9/30/2015	\$22,880	5	\$18,375	\$13,799	\$4,576	\$4,505	Police
Defibrillator/Monitor	4/7/2015	\$37,577	5	\$30,060	\$22,545	\$7,515	\$7,517	Fire
Thermo Imaging Camera	6/11/2015	\$13,037	5	\$10,428	\$7,821	\$2,607	\$2,609	Fire
2016 Mule ATV	10/31/2015	\$14,145	10	\$4,245	\$2,830	\$1,415	\$9,900	PW
2016 Mule ATV	10/31/2015	\$14,145	10	\$4,245	\$2,830	\$1,415	\$9,900	Parks
2016 Silverado 1/2 ton Pickup	12/31/2015	\$35,084	5	\$21,051	\$14,034	\$7,017	\$14,033	Parks
2016 Ford Interceptor w/ equipment	9/30/2016	\$46,043	5	\$27,627	\$18,418	\$9,209	\$18,416	Police
2016 Chevy Tahoe w/ equipment	9/30/2016	\$60,139	5	\$36,084	\$24,056	\$12,028	\$24,055	Police
2016 Chevy Tahoe w/ equipment	9/30/2016	\$60,139	5	\$36,084	\$24,056	\$12,028	\$24,055	Police
2016 Chevy Tahoe w/ equipment	9/30/2016	\$60,139	5	\$36,084	\$24,056	\$12,028	\$24,055	Police
2016 Chevy Tahoe w/ equipment	9/30/2016	\$60,139	5	\$36,084	\$24,056	\$12,028	\$24,055	Police
2016 Chevy Tahoe w/ equipment	9/30/2016	\$60,139	5	\$36,084	\$24,056	\$12,028	\$24,055	Police
2016 Chevy Tahoe w/ equipment	9/30/2016	\$60,139	5	\$36,084	\$24,056	\$12,028	\$24,055	Police
2016 Chevy Tahoe w/ equipment	9/30/2016	\$60,139	5	\$36,084	\$24,056	\$12,028	\$24,055	Police
2016 Chevy 2500 4WD w/ equip	9/30/2016	\$48,330	5	\$28,998	\$19,332	\$9,666	\$19,332	Fire
2016 Chevy Colorado w/ equip	9/30/2016	\$37,533	5	\$22,521	\$15,014	\$7,507	\$15,012	Fire
2016 Chevy Colorado w/ equip	9/30/2016	\$33,416	5	\$20,049	\$13,366	\$6,683	\$13,367	Fire
2017 Ford Explorer w/ equipment	9/30/2017	\$53,517	5	\$18,779	\$7,200	\$11,579	\$34,738	Police
2017 Toyota 4-Runner w/ equipment	9/30/2017	\$36,000	5	\$14,400	\$7,200	\$7,200	\$21,600	Police
2nd Code Compliance Vehicle	3/1/2017	\$22,716	5	\$9,086	\$4,543	\$4,543	\$13,630	Dev Srvs
2017 Chevy Colorado	3/1/2017	\$24,387	5	\$9,754	\$4,877	\$4,877	\$14,633	Recreation
SCBA Equipment	6/1/2017	\$220,758	10	\$44,152	\$22,076	\$22,076	\$176,606	Fire
2018 Fire Truck (Pumper)	9/30/2018	\$708,026	20	\$35,401	\$0	\$35,401	\$672,625	Fire
Virtual Server Project	9/30/2018	\$78,685	5	\$15,737	\$0	\$15,737	\$62,948	IT
2018 Chevy Colorado 4WD	2/28/2018	\$26,752	5	\$5,350	\$0	\$5,350	\$21,402	Dev Serv
2018 Chevy Colorado	2/28/2018	\$23,028	5	\$4,606	\$0	\$4,606	\$18,422	Dev Serv
2018 Chevy 2500 Pickup	9/30/2018	\$30,000	5	\$6,000	\$0	\$6,000	\$24,000	AC
2018 Ventrac with attachments	4/27/2018	\$28,999	7	\$4,143	\$0	\$4,143	\$24,856	Parks
Transfer to Asset Replacement Fund		\$3,368,109		\$1,897,742	\$1,527,930	\$369,812	\$1,470,367	
25% Surcharge						\$462,265		

**EDC DEPRECIATION SCHEDULE
FOR THE FISCAL YEAR ENDING 9/30/2018**

Description	Purch Date	Cost	Yrs Life	Accum Depreciation	Prior Depreciation	Current Depreciation	Balance	Dept
2002 Kyarm Ladder Truck	10/18/2002	\$744,370	20	\$593,752	\$556,533	\$37,219	\$150,619	Fire
2003 Sabre Pumper	3/17/2003	\$266,593	20	\$218,602	\$205,272	\$13,330	\$47,991	Fire
2014 Ford Explorer	8/1/2014	\$26,330	5	\$26,330	\$21,064	\$5,266	\$0	EDC
Transfer to Asset Replacement Fund		\$1,037,293		\$838,683	\$782,869	\$55,814	\$198,610	
25% Surcharge							\$69,768	

**STORM WATER UTILITY FUND DEPRECIATION SCHEDULE
FOR THE FISCAL YEAR ENDING 9/30/2018**

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
2011 Ford F250 Truck	2/4/2011	\$21,606	5	\$21,606	\$21,606	\$0	\$0	Storm Water
Street Sweeper	5/15/2012	\$219,947	10	\$153,965	\$131,970	\$21,995	\$65,982	Storm Water
2014 Exmark Lazer Mower	4/3/2014	\$14,002	5	\$14,002	\$11,200	\$2,802	\$0	Storm Water
2015 Chevy Pickup	9/30/2014	\$27,389	5	\$27,389	\$21,912	\$5,477	\$0	Storm Water
2015 Exmark Zero-Turn Mower	3/20/2015	\$13,919	5	\$11,136	\$8,352	\$2,784	\$2,783	Storm Water
2015 Ventrac Mower and Attachments	1/13/2015	\$31,919	7	\$18,240	\$13,680	\$4,560	\$13,679	Storm Water
2015 Tractor with Mower	8/27/2015	\$52,000	10	\$20,800	\$15,600	\$5,200	\$31,200	Storm Water
2016 Mule ATV	10/31/2015	\$14,145	10	\$4,245	\$2,830	\$1,415	\$9,901	Storm Water
2018 Lazer Z Diesel Mower	5/11/2018	\$17,221	5	\$3,444	\$0	\$3,444	\$13,777	Storm Water
Transfer to Asset Replacement Fund		\$469,361		\$332,039	\$284,363	\$47,676	\$137,322	
25% Surcharge							\$59,595	



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 2018/2019**

Beginning Fund Balance October 1, 2018:		\$ 377,532			
Estimated Revenues:		2,322,489			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Debt Service	-	-	2,322,489	-	2,322,489
Total Expenditures	-	-	2,322,489	-	2,322,489
Net Revenues/Expenditures					<u>-</u>
Ending Fund Balance September 30, 2019:					<u>\$ 377,532</u>

**DEBT SERVICE FUND
APPROVED BUDGET
FISCAL YEAR 2017/2018
(AS AMENDED)**

Beginning Fund Balance October 1, 2017:		\$ 372,025			
Estimated Revenues:		2,403,605			
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	-	-	2,403,605	-	2,403,605
Total Expenditures	-	-	2,403,605	-	2,403,605
Net Revenues/Expenditures					<u>-</u>
Ending Fund Balance September 30, 2018:					<u>\$ 372,025</u>

**City of Live Oak
Debt Service Fund
2018/2019 Approved Budget**

	<u>Audited 2016/17 Actual</u>	<u>Current FY 2017/18 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Approved Budget FY 2018/19</u>	<u>Budget Increase/ (Decrease)</u>
REVENUES					
TAXES - AD VALORM					
310.110 Current AdValorem Tax Rev	1,422,168	1,410,835	1,410,835	1,411,283	448
TOTAL TAXES - AD VALORM	1,422,168	1,410,835	1,410,835	1,411,283	448
INTEREST & MISCELLANEOUS					
360.000 Interest Income	3,239	3,000	7,000	5,000	2,000
TOTAL INTEREST & MISCELLANEOUS	3,239	3,000	7,000	5,000	2,000
OTHER FINANCING SOURCES					
390.100 Transfers from General Fund	82,960	81,560	81,560	-	(81,560)
390.500 Transfers from EDC	733,716	737,445	737,445	734,389	(3,056)
390.600 Transfers from Util Op Fd	171,645	170,765	170,765	171,817	1,052
TOTAL OTHER FINANCING SOURCES	988,321	989,770	989,770	906,206	(83,564)
TOTAL REVENUES	2,413,728	2,403,605	2,407,605	2,322,489	(81,116)
EXPENDITURES					
DEBT SERVICE					
690.690 Paying Agents Fees	2,600	3,000	1,500	3,000	-
690.928 Principal - 2005 CO's	265,000	-	-	-	-
690.929 Interest - 2005 CO's	11,925	-	-	-	-
690.931 P&I - Emergency Radio System	82,960	81,560	81,560	-	(81,560)
690.932 Principal - 2010 Refunding	305,000	320,000	320,000	325,000	5,000
690.933 Interest - 2010 Refunding	61,433	52,095	52,088	42,289	(9,806)
690.940 Principal - 2014 GO & Refunding	1,025,000	1,325,000	1,325,000	1,370,000	45,000
690.941 Interest - 2014 GO & Refunding	652,700	621,950	621,950	582,200	(39,750)
TOTAL DEBT SERVICE	2,406,618	2,403,605	2,402,098	2,322,489	(81,116)
TOTAL 690-DEBT SERVICE	2,406,618	2,403,605	2,402,098	2,322,489	(81,116)
TOTAL EXPENDITURES	2,406,618	2,403,605	2,402,098	2,322,489	(81,116)

**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>
2018-19	\$ 312,245	\$ 312,244	\$ 1,695,000	\$ 2,319,489
2019-20	293,565	293,564	1,735,000	2,322,129
2020-21	260,455	260,455	1,795,000	2,315,910
2021-22	226,193	226,192	1,870,000	2,322,385
2022-23	190,500	190,500	1,565,000	1,946,000
2023-24	159,200	159,200	1,625,000	1,943,400
2024-25	126,700	126,700	850,000	1,103,400
2025-26	109,700	109,700	520,000	739,400
2026-27	99,300	99,300	540,000	738,600
2027-28	88,500	88,500	560,000	737,000
2028-29	77,300	77,300	585,000	739,600
2029-30	65,600	65,600	605,000	736,200
2030-31	53,500	53,500	630,000	737,000
2031-32	40,900	40,900	655,000	736,800
2032-33	27,800	27,800	680,000	735,600
2033-34	<u>14,200</u>	<u>14,200</u>	<u>710,000</u>	<u>738,400</u>
	<u>\$ 2,145,658</u>	<u>\$ 2,145,655</u>	<u>\$ 16,620,000</u>	<u>\$ 20,911,313</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>
2018-19	\$ 21,145	\$ 21,144	\$ 325,000	\$ 367,289
2019-20	16,165	16,164	340,000	372,329
2020-21	10,955	10,955	350,000	371,910
2021-22	<u>5,593</u>	<u>5,592</u>	<u>365,000</u>	<u>376,185</u>
TOTAL	<u>\$ 53,858</u>	<u>\$ 53,855</u>	<u>\$ 1,380,000</u>	<u>\$ 1,487,713</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>
2018-19	\$ 291,100	\$ 291,100	\$ 1,370,000	\$ 1,952,200
2019-20	277,400	277,400	1,395,000	1,949,800
2020-21	249,500	249,500	1,445,000	1,944,000
2021-22	220,600	220,600	1,505,000	1,946,200
2022-23	190,500	190,500	1,565,000	1,946,000
2023-24	159,200	159,200	1,625,000	1,943,400
2024-25	126,700	126,700	850,000	1,103,400
2025-26	109,700	109,700	520,000	739,400
2026-27	99,300	99,300	540,000	738,600
2027-28	88,500	88,500	560,000	737,000
2028-29	77,300	77,300	585,000	739,600
2029-30	65,600	65,600	605,000	736,200
2030-31	53,500	53,500	630,000	737,000
2031-32	40,900	40,900	655,000	736,800
2032-33	27,800	27,800	680,000	735,600
2033-34	<u>14,200</u>	<u>14,200</u>	<u>710,000</u>	<u>738,400</u>
TOTAL	<u>\$ 2,091,800</u>	<u>\$ 2,091,800</u>	<u>\$ 15,240,000</u>	<u>\$ 19,423,600</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:

<u>Fiscal Year</u>	<u>Property Tax</u>	<u>Utility Fund</u>	<u>EDC</u>	<u>Total</u>
2018-19	\$ 1,413,283	\$ 171,817	\$ 367,100	\$ 1,952,200
2019-20	1,412,332	171,068	366,400	1,949,800
2020-21	1,408,698	170,502	364,800	1,944,000
2021-22	1,412,655	170,745	362,800	1,946,200
2022-23	1,409,855	170,745	365,400	1,946,000
2023-24	1,410,498	170,502	362,400	1,943,400
2024-25	739,400	-	364,000	1,103,400
2025-26	739,400	-	-	739,400
2026-27	738,600	-	-	738,600
2027-28	737,000	-	-	737,000
2028-29	739,600	-	-	739,600
2029-30	736,200	-	-	736,200
2030-31	737,000	-	-	737,000
2031-32	736,800	-	-	736,800
2032-33	735,600	-	-	735,600
2033-34	738,400	-	-	738,400
TOTAL	\$ 15,845,321	\$ 1,025,379	\$ 2,552,900	\$ 19,423,600





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 2018/2019**

Beginning Fund Balance October 1, 2018:		\$ 21,440			
Estimated Revenues:		212,260			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Police Department	-	10,000	-	205,254	215,254
Total Expenditures	-	10,000	-	205,254	215,254
Net Revenues/Expenditures					<u>(2,994)</u>
Ending Fund Balance September 30, 2019:					<u>\$ 18,446</u>

**FORFEITURE FUND
APPROVED BUDGET
FISCAL YEAR 2017/2018
(AS AMENDED)**

Beginning Fund Balance October 1, 2017:		\$ 78,380			
Estimated Revenues:		16,160			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Police Department	-	6,000	-	67,950	73,950
Total Expenditures	-	6,000	-	67,950	73,950
Net Revenues/Expenditures					<u>(57,790)</u>
Ending Fund Balance September 30, 2018:					<u>\$ 20,590</u>

**City of Live Oak
Forfeiture Fund
2018/2019 Approved Budget**

	<u>Audited 2016/17 Actual</u>	<u>Current FY 2017/18</u>		<u>Approved Budget FY 2018/19</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
FINES & FORFEITURES					
352.000 Forfeitures - Federal	22,469	15,000	15,000	210,000	195,000
352.100 Forfeitures - State	<u>1,784</u>	<u>1,000</u>	<u>1,500</u>	<u>2,000</u>	<u>1,000</u>
TOTAL FINES & FORFEITURES	24,253	16,000	16,500	212,000	196,000
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue - Federal	388	150	500	250	100
360.100 Interest Revenue - State	1	10	10	10	-
370.900 Miscellaneous Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL INTEREST & MISCELLANEOUS	389	160	510	260	100
TOTAL REVENUES	<u>24,642</u>	<u>16,160</u>	<u>17,010</u>	<u>212,260</u>	<u>196,100</u>

**City of Live Oak
Forfeiture Fund
2018/2019 Approved Budget**

	<u>Audited 2016/17 Actual</u>	<u>Current FY 2017/18</u>		<u>Approved Budget FY 2018/19</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	-	6,000	6,000	10,000	4,000
TOTAL SUPPLIES	-	6,000	6,000	10,000	4,000
CAPITAL OUTLAY					
531.582 Machinery & Equipment	-	33,200	33,200	205,254	172,054
531.583 Safety Equipment	-	6,250	6,250	-	(6,250)
531.595 Other Capital	14,000	28,500	28,500	-	(28,500)
TOTAL CAPITAL OUTLAY	14,000	67,950	67,950	205,254	137,304
TOTAL 531-FEDERAL FORFEITURES	<u>14,000</u>	<u>73,950</u>	<u>73,950</u>	<u>215,254</u>	<u>141,304</u>
STATE FORFEITURES					
CAPITAL OUTLAY					
532.595 Other Capital	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL 532-STATE FORFEITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>14,000</u>	<u>73,950</u>	<u>73,950</u>	<u>215,254</u>	<u>141,304</u>

**City of Live Oak
Forfeiture Fund
Capital Requests
2018/2019 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Police Department			
11-531.582	Machinery & Equipment		
	(3) Shield 12 Speed Display (TMS)	\$ 15,000	
	Cellbrite Upgrade	7,000	
	Flir Sky Watch elevated two man security tower	150,379	
	Day-Night Camera, 3 starting cameras, PA system and roof spotlights	<u>32,875</u>	<u>\$ 205,254</u>
	 Total Forfeiture Fund Requests		 <u><u>\$ 205,254</u></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 2018/2019**

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

**FEDERAL/STATE GRANTS FUND
APPROVED BUDGET
FISCAL YEAR 2017/2018
(AS AMENDED)**

Beginning Fund Balance October 1, 2017:		\$ -			
Estimated Revenues:		-			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Construction Costs	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Net Revenues/Expenditures					-
Ending Fund Balance September 30, 2018:					\$ -

**City of Live Oak
Federal/State Grant Fund
2018/2019 Approved Budget**

	<u>Audited 2016/17 Actual</u>	<u>Current FY 2017/18 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Approved Budget FY 2018/19</u>	<u>Budget Increase/ (Decrease)</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 2018/2019**

Beginning Fund Balance October 1, 2018:		\$ 94,589			
Estimated Revenues:		15,500			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Supplies	-	22,800	-	-	22,800
Total Expenditures	-	22,800	-	-	22,800
Net Revenues/Expenditures					<u>(7,300)</u>
Ending Fund Balance September 30, 2019:					<u>\$ 87,289</u>

**CHILD SAFETY FUND
APPROVED BUDGET
FISCAL YEAR 2017/2018
(AS AMENDED)**

Beginning Fund Balance October 1, 2017:		\$ 86,942			
Estimated Revenues:		15,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Supplies	-	23,000	-	-	23,000
Total Expenditures	-	23,000	-	-	23,000
Net Revenues/Expenditures					<u>(8,000)</u>
Ending Fund Balance September 30, 2018:					<u>\$ 78,942</u>

**City of Live Oak
Child Safety Fund
2018/2019 Approved Budget**

	<u>Audited 2016/17 Actual</u>	<u>Current FY 2017/18</u>		<u>Approved Budget FY 2018/19</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
GRANTS & INTER-GOVT ALLOCATION					
339.400 Child Safety Fund Allocation	16,500	15,000	15,000	15,000	-
TOTAL GRANTS & INTER-GOVT.	16,500	15,000	15,000	15,000	-
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	461	-	747	500	500
TOTAL INTEREST & MISCELLANEOUS	461	-	747	500	500
TOTAL REVENUES	<u>16,961</u>	<u>15,000</u>	<u>15,747</u>	<u>15,500</u>	<u>500</u>

**City of Live Oak
Child Safety Fund
2018/2019 Approved Budget**

	<u>Audited 2016/17 Actual</u>	<u>Current FY 2017/18 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Approved Budget FY 2018/19</u>	<u>Budget Increase/ (Decrease)</u>
EXPENDITURES					
POLICE DEPARTMENT					
SUPPLIES EXPENSES					
530.337 Public Education Supplies	2,871	3,500	3,000	3,500	-
TOTAL SUPPLIES EXPENSES	2,871	3,500	3,000	3,500	-
TOTAL 530-POLICE DEPARTMENT	<u>2,871</u>	<u>3,500</u>	<u>3,000</u>	<u>3,500</u>	<u>-</u>
FIRE & INSPECTIONS					
SUPPLIES EXPENSES					
540.337 Public Education Supplies	2,500	2,500	2,500	2,500	-
TOTAL SUPPLIES EXPENSES	2,500	2,500	2,500	2,500	-
TOTAL 540-FIRE & INSPECTIONS DE	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>-</u>
PUBLIC WORKS GENERAL					
SUPPLIES EXPENSES					
560.337 Public Education Supplies	381	13,000	500	13,000	-
560.342 Bite Prevention Week	1,749	2,300	1,000	2,300	-
560.343 Kids Programs	336	1,700	1,100	1,500	(200)
TOTAL SUPPLIES EXPENSES	2,466	17,000	2,600	16,800	(200)
TOTAL 560-PUBLIC WORKS GENERAL	<u>2,466</u>	<u>17,000</u>	<u>2,600</u>	<u>16,800</u>	<u>(200)</u>
TOTAL EXPENDITURES	<u>7,837</u>	<u>23,000</u>	<u>8,100</u>	<u>22,800</u>	<u>(200)</u>



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 2018/2019**

Beginning Fund Balance October 1, 2018:		\$ 126,970			
Estimated Revenues:		12,750			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Capital Costs	-	-	7,000	18,580	25,580
Total Expenditures	-	-	7,000	18,580	25,580
Net Revenues/Expenditures					<u>(12,830)</u>
Ending Fund Balance September 30, 2019:					<u>\$ 114,140</u>

**COURT TECHNOLOGY FUND
APPROVED BUDGET
FISCAL YEAR 2017/2018
(AS AMENDED)**

Beginning Fund Balance October 1, 2017:		\$ 122,579			
Estimated Revenues:		12,250			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Construction Costs	-	-	7,450	4,700	12,150
Total Expenditures	-	-	7,450	4,700	12,150
Net Revenues/Expenditures					<u>100</u>
Ending Fund Balance September 30, 2018:					<u>\$ 122,679</u>

**City of Live Oak
Court Technology Fund
2018/2019 Approved Budget**

	<u>Audited 2016/17 Actual</u>	<u>Current FY 2017/18 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Approved Budget FY 2018/19</u>	<u>Budget Increase/ (Decrease)</u>
REVENUES					
FINES & FORFEITURES					
350.200 Court Technology Fund	9,788	12,000	13,000	12,000	-
TOTAL FINES & FORFEITURES	9,788	12,000	13,000	12,000	-
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	768	250	1,000	750	500
TOTAL INTEREST & MISC	768	250	1,000	750	500
TOTAL REVENUES	10,556	12,250	14,000	12,750	500
EXPENDITURES					
MUNICIPAL COURT					
OTHER SERVICES & CHARGES					
430.416 Telephone	-	500	-	500	-
430.445 Maintenance Contracts	1,939	6,950	5,000	6,500	(450)
TOTAL OTHER SERVICES & CHARGES	1,939	7,450	5,000	7,000	(450)
CAPITAL OUTLAY					
430.579 Computer Equipment	-	4,700	4,609	18,580	13,880
TOTAL CAPITAL OUTLAY	-	4,700	4,609	18,580	13,880
TOTAL 430-MUNICIPAL COURT	1,939	12,150	9,609	25,580	13,430
TOTAL EXPENDITURES	1,939	12,150	9,609	25,580	13,430

**City of Live Oak
 Court Technology Fund
 Capital Requests
 2018/2019 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Municipal Court			
15-430.579	Computer Equipment		
	Tyler eCitations for Laptops (Licenses) (6)	\$ 5,100	
	Tyler eCitations for Ticket Writers (3)	2,550	
	Hardware for Ticket Writers	8,430	
	Development/Configuration for Ticket Writers	<u>2,500</u>	<u>\$ 18,580</u>
	 Total Court Technology Fund Requests		 <u><u>\$ 18,580</u></u>



16 - Court Security Fund

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

**COURT SECURITY FUND
APPROVED BUDGET
FISCAL YEAR 2018/2019**

Beginning Fund Balance October 1, 2018:		\$ 44,648			
Estimated Revenues:		10,300			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Court Security Costs	15,370	-	-	5,000	20,370
Total Expenditures	15,370	-	-	5,000	20,370
Net Revenues/Expenditures					<u>(10,070)</u>
Ending Fund Balance September 30, 2019:					<u>\$ 34,578</u>

**COURT SECURITY FUND
APPROVED BUDGET
FISCAL YEAR 2017/2018
(AS AMENDED)**

Beginning Fund Balance October 1, 2017:		\$ 49,428			
Estimated Revenues:		10,100			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Court Security Costs	15,370	-	-	5,000	20,370
Total Expenditures	15,370	-	-	5,000	20,370
Net Revenues/Expenditures					<u>(10,270)</u>
Ending Fund Balance September 30, 2018:					<u>\$ 39,158</u>

**City of Live Oak
Court Security Fund
2018/2019 Approved Budget**

	<u>Audited 2016/17 Actual</u>	<u>Current FY 2017/18 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Approved Budget FY 2018/19</u>	<u>Budget Increase/ (Decrease)</u>
REVENUES					
FINES & FORFEITURES					
350.300 Court Security	7,341	10,000	8,500	10,000	-
TOTAL FINES & FORFEITURES	7,341	10,000	8,500	10,000	-
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	299	100	500	300	200
TOTAL INTEREST & MISC	299	100	500	300	200
TOTAL REVENUES	7,640	10,100	9,000	10,300	200
EXPENDITURES					
MUNICIPAL COURT					
PERSONNEL SERVICES					
430.101 Bailiffs	5,868	12,000	9,000	12,000	-
430.200 F.I.C.A. Taxes	379	920	700	920	-
430.230 Retirement	926	2,350	1,500	2,350	-
430.240 Workers Compensation	100	100	80	100	-
TOTAL PERSONNEL SERVICES	7,273	15,370	11,280	15,370	-
CAPITAL OUTLAY					
430.578 Court Security System	-	5,000	2,500	5,000	-
TOTAL CAPITAL OUTLAY	-	5,000	2,500	5,000	-
TOTAL 430-MUNICIPAL COURT	7,273	20,370	13,780	20,370	-
TOTAL EXPENDITURES	7,273	20,370	13,780	20,370	-

**City of Live Oak
 Court Security Fund
 Capital Requests
 2018/2019 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>

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 2018/2019**

Beginning Fund Balance October 1, 2018:		\$ 1,156,492			
Estimated Revenues:		580,000			
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	-	-	565,000	-	565,000
Total Expenditures	-	-	565,000	-	565,000
Net Revenues/Expenditures					<u>15,000</u>
Ending Fund Balance September 30, 2019:					<u>\$ 1,171,492</u>

**HOTEL/MOTEL OCCUPANCY TAX FUND
APPROVED BUDGET
FISCAL YEAR 2017/2018
(AS AMENDED)**

Beginning Fund Balance October 1, 2017:		\$ 1,084,992			
Estimated Revenues:		555,000			
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	-	-	545,000	-	545,000
Total Expenditures	-	-	545,000	-	545,000
Net Revenues/Expenditures					<u>10,000</u>
Ending Fund Balance September 30, 2018:					<u>\$ 1,094,992</u>

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

	<u>Audited 2016/17 Actual</u>	<u>Current FY 2017/18</u>		<u>Approved Budget FY 2018/19</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
OCCUPANCY TAX					
318.500 Occupancy Tax Revenue	596,882	550,000	598,000	570,000	20,000
TOTAL OCCUPANCY TAX	596,882	550,000	598,000	570,000	20,000
INTEREST & MISCELLANEOUS					
360.000 Interest Income	6,695	5,000	14,500	10,000	5,000
TOTAL INTEREST & MISCELLANEOUS	6,695	5,000	14,500	10,000	5,000
TOTAL REVENUES	603,577	555,000	612,500	580,000	25,000
EXPENDITURES					
ADMINISTRATION DEPARTMENT					
OTHER SERVICES & CHARGES					
400.400 Professional Fees	495,635	500,000	527,000	510,000	10,000
400.430 Advertising	-	30,000	7,500	35,000	5,000
400.432 Community/Sponsorships	3,000	5,000	1,500	5,000	-
400.435 Promotional Items	-	10,000	5,000	15,000	5,000
TOTAL OTHER SERVICES & CHARGES	498,635	545,000	541,000	565,000	20,000
TOTAL 400-ADMINISTRATION DEPART	498,635	545,000	541,000	565,000	20,000
TOTAL EXPENDITURES	498,635	545,000	541,000	565,000	20,000





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 2018/2019**

Beginning Fund Balance October 1, 2018:		\$ 28,974			
Estimated Revenues:		34,150			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Emergency Radio System Costs	-	1,000	28,740	2,500	32,240
Total Expenditures	-	1,000	28,740	2,500	32,240
Net Revenues/Expenditures					<u>1,910</u>
Ending Fund Balance September 30, 2019:					<u>\$ 30,884</u>

**EMERGENCY RADIO SYSTEM FUND
APPROVED BUDGET
FISCAL YEAR 2017/2018
(AS AMENDED)**

Beginning Fund Balance October 1, 2017:		\$ 59,670			
Estimated Revenues:		97,675			
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	<u>117,050</u>	<u>1,270</u>	<u>16,740</u>	<u>14,500</u>	<u>149,560</u>
Total Expenditures	<u>117,050</u>	<u>1,270</u>	<u>16,740</u>	<u>14,500</u>	<u>149,560</u>
Net Revenues/Expenditures					<u>(51,885)</u>
Ending Fund Balance September 30, 2018:					<u>\$ 7,785</u>

City of Live Oak
Emergency Radio System Fund
2018/2019 Approved Budget

	<u>Audited</u> <u>2016/17</u> <u>Actual</u>	<u>Current FY 2017/18</u>		<u>Approved</u> <u>Budget</u> <u>FY 2018/19</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					
SERVICE USE FEES					
347.500 Rentals and Leases	40,780	39,000	41,468	34,000	(5,000)
TOTAL SERVICE USE FEES	40,780	39,000	41,468	34,000	(5,000)
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	693	150	500	150	-
TOTAL INTEREST & MISC	693	150	500	150	-
INTER-FUND REVENUES					
390.017 Transfer from General Fund	55,025	58,525	58,525	-	(58,525)
TOTAL INTER-FUND REV	55,025	58,525	58,525	-	(58,525)
TOTAL REVENUES	96,498	97,675	100,493	34,150	(63,525)

City of Live Oak
Emergency Radio System Fund
2018/2019 Approved Budget

	<u>Audited</u> <u>2016/17</u> <u>Actual</u>	<u>Current FY 2017/18</u>		<u>Approved</u> <u>Budget</u> <u>FY 2018/19</u>	<u>Budget</u> <u>Increase/</u> <u>(Decrease)</u>
		<u>Amended</u> <u>Budget</u>	<u>Projected</u> <u>End-of-Year</u>		
EXPENDITURES					
EMERGENCY RADIO SYSTEM					
PERSONNEL SERVICES					
537.100 Salaries	80,578	84,500	84,500	-	(84,500)
537.200 F.I.C.A. Taxes	5,955	6,700	6,700	-	(6,700)
537.210 Group Insurance	7,421	10,300	8,900	-	(10,300)
537.230 Retirement	14,178	15,250	15,100	-	(15,250)
537.240 Workers Compensation	300	300	239	-	(300)
TOTAL PERSONNEL SERVICES	<u>108,432</u>	<u>117,050</u>	<u>115,439</u>	-	<u>(117,050)</u>
SUPPLIES EXPENSES					
537.301 Uniform Purchases	153	270	-	-	(270)
537.310 Office Supplies	158	500	200	500	-
537.330 Minor Tools & Equipment	658	500	250	500	-
TOTAL SUPPLIES EXPENSES	<u>969</u>	<u>1,270</u>	<u>450</u>	<u>1,000</u>	<u>(270)</u>
OTHER SERVICES & CHARGES					
537.400 Professional Fees	-	2,000	-	2,000	-
537.415 Cell Phone	725	745	725	745	-
537.425 Conferences & Training	4,843	3,000	2,000	3,000	-
537.450 Equipment Maintenance	131	5,820	150	5,820	-
537.480 Contingencies	-	5,000	-	5,000	-
537.485 Dues and Publications	170	175	175	175	-
TOTAL OTHER SERVICES & CHARGES	<u>5,869</u>	<u>16,740</u>	<u>3,050</u>	<u>16,740</u>	-
CAPITAL OUTLAY					
537.574 Communication Equipment	-	2,500	250	2,500	-
537.595 Other Capital	13,264	12,000	12,000	-	(12,000)
TOTAL CAPITAL OUTLAY	<u>13,264</u>	<u>14,500</u>	<u>12,250</u>	<u>2,500</u>	<u>(12,000)</u>
TOTAL 537-EMERGENCY RADIO SYSTEM	<u>128,534</u>	<u>149,560</u>	<u>131,189</u>	<u>20,240</u>	<u>(129,320)</u>
INTERFUND TRANSFERS					
OTHER FINANCING USES					
700.100 Transfer to General Fund	-	-	-	12,000	12,000
TOTAL OTHER FINANCING USES	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,000</u>	<u>12,000</u>
TOTAL EXPENDITURES	<u>128,534</u>	<u>149,560</u>	<u>131,189</u>	<u>32,240</u>	<u>(117,320)</u>

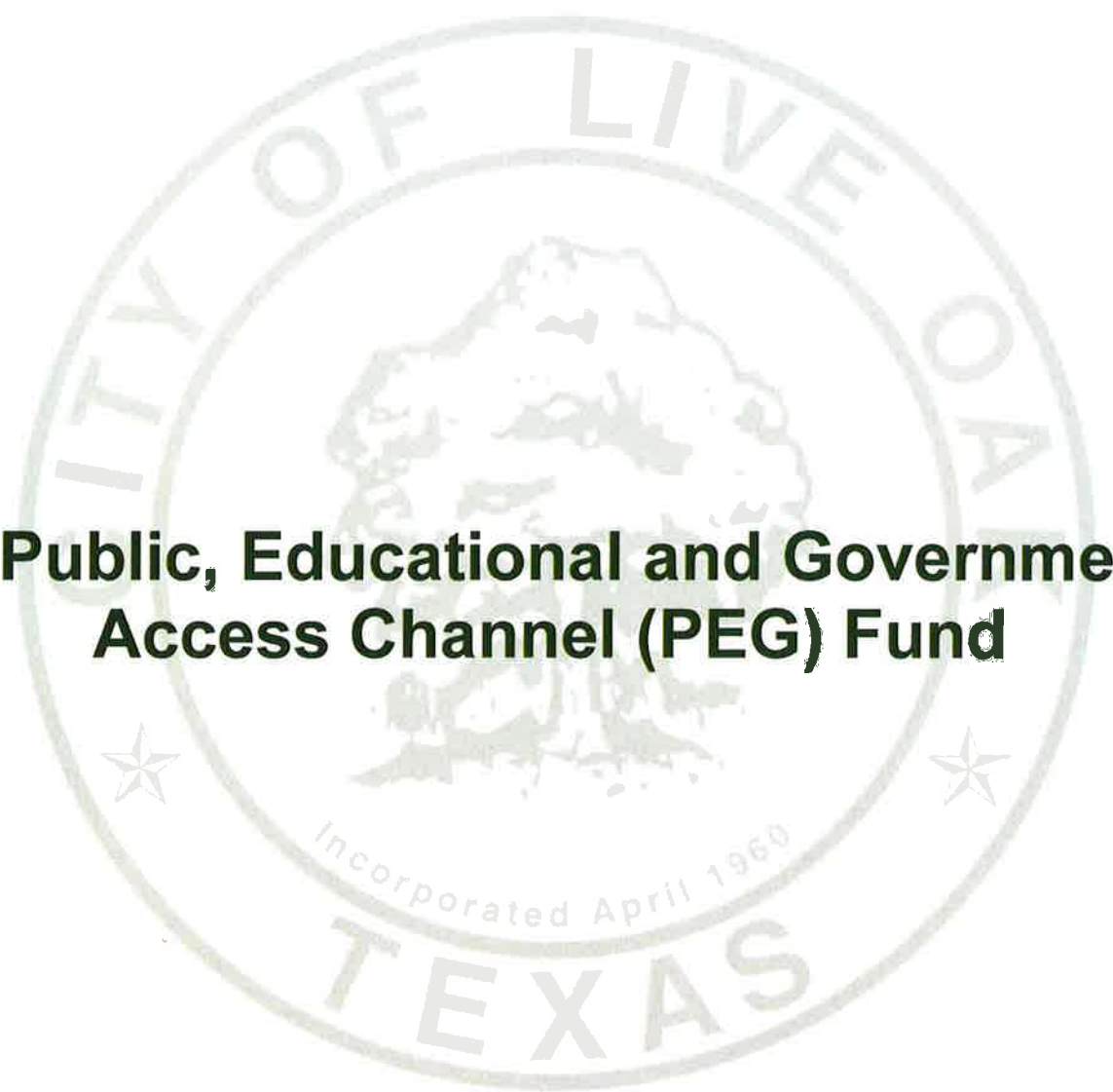
Emergency Radio System

Positions	Pay Grade	FY 2018	FY 2019
Manager of Support Services Bureau	II	1.0	0.0

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

**City of Live Oak
 Emergency Radio System Fund
 Capital Requests
 2018/2019 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>



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

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

Beginning Fund Balance October 1, 2018:		\$ 260,707			
Estimated Revenues:		42,500			
Approved Expenditures:					
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures
Other Services & Charges	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Net Revenues/Expenditures					<u>42,500</u>
Ending Fund Balance September 30, 2019:					<u>\$ 303,207</u>

**PUBLIC, EDUCATIONAL AND GOVERNMENTAL ACCESS CHANNEL (PEG) FUND
APPROVED BUDGET
FISCAL YEAR 2017/2018
(AS AMENDED)**

Beginning Fund Balance October 1, 2017:		\$ 222,457			
Estimated Revenues:		40,500			
Approved Expenditures:					
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures
Construction Costs	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Net Revenues/Expenditures					<u>40,500</u>
Ending Fund Balance September 30, 2018:					<u>\$ 262,957</u>

**City of Live Oak
PEG Fund
2018/2019 Approved Budget**

	<u>Audited 2016/17 Actual</u>	<u>Current FY 2017/18</u>		<u>Approved Budget FY 2018/19</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
FRANCHISE FEES					
313.000 PEG Revenue	35,989	40,000	36,000	40,000	-
360.000 Interest Income	1,223	500	2,250	2,500	2,000
TOTAL FRANCHISE FEES	37,212	40,500	38,250	42,500	2,000
TOTAL REVENUES	<u>37,212</u>	<u>40,500</u>	<u>38,250</u>	<u>42,500</u>	<u>2,000</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 2018/2019**

Beginning Fund Balance October 1, 2018:		\$ 16,334			
Estimated Revenues:		39,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Emergency Radio System Costs	-	10,545	26,500	2,255	39,300
Total Expenditures	-	10,545	26,500	2,255	39,300
Net Revenues/Expenditures					(300)
Ending Fund Balance September 30, 2019:					<u>\$ 16,034</u>

**ALAMO REGIONAL SWAT FUND
APPROVED BUDGET
FISCAL YEAR 2017/2018
(AS AMENDED)**

Beginning Fund Balance October 1, 2017:		\$ 16,309			
Estimated Revenues:		39,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Emergency Radio System Costs	-	10,220	26,500	2,255	38,975
Total Expenditures	-	10,220	26,500	2,255	38,975
Net Revenues/Expenditures					25
Ending Fund Balance September 30, 2018:					<u>\$ 16,334</u>

**City of Live Oak
Alamo Regional SWAT Fund
2018/2019 Approved Budget**

	<u>Audited 2016/17 Actual</u>	<u>Current FY 2017/18</u>		<u>Approved Budget FY 2018/19</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
GRANTS & INTER-GOVT ALLOCATION					
334.100 Membership Allocations	32,500	32,500	32,500	32,500	-
TOTAL BOND/DEBT PROCEEDS	32,500	32,500	32,500	32,500	-
INTER-FUND REVENUES					
390.100 Transfer from General Fund	6,500	6,500	6,500	6,500	-
TOTAL INTER-FUND REV	6,500	6,500	6,500	6,500	-
TOTAL REVENUES	<u>39,000</u>	<u>39,000</u>	<u>39,000</u>	<u>39,000</u>	<u>-</u>

**City of Live Oak
Alamo Regional SWAT Fund
2018/2019 Approved Budget**

	<u>Audited 2016/17 Actual</u>	<u>Current FY 2017/18</u>		<u>Approved Budget FY 2018/19</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	9,570	10,220	11,665	10,545	325
TOTAL SUPPLIES EXPENSES	9,570	10,220	11,665	10,545	325
OTHER SERVICES & CHARGES					
530.425 Training Expenses	-	-	-	-	-
TOTAL OTHER SERVICES & CHARGES	-	-	-	-	-
CAPITAL OUTLAY					
530.583 Safety Equipment	141	2,255	810	2,255	-
530.595 Other Capital	-	-	-	-	-
TOTAL CAPITAL OUTLAY	141	2,255	810	2,255	-
TRANSFER OUT					
700.100 Transfer out-General Fund	26,500	26,500	26,500	26,500	-
	26,500	26,500	26,500	26,500	-
TOTAL 530-ALAMO REGIONAL SWAT	36,211	38,975	38,975	39,300	325
TOTAL EXPENDITURES	36,211	38,975	38,975	39,300	325

**City of Live Oak
Alamo Regional SWAT Fund
Capital Requests
2018/2019 Approved Budget**

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





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 2018/2019**

Beginning Fund Balance October 1, 2018:		\$ 752,876			
Estimated Revenues:		345,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Construction/Improvement Cost:	-	-	-	353,862	353,862
Total Expenditures	-	-	-	353,862	353,862
Net Revenues/Expenditures					<u>(8,862)</u>
Ending Fund Balance September 30, 2019:					<u>\$ 744,014</u>

**CAPITAL PROJECTS FUND
APPROVED BUDGET
FISCAL YEAR 2017/2018
(AS AMENDED)**

Beginning Fund Balance October 1, 2017:		\$ 1,187,264			
Estimated Revenues:		338,000			
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:	-	-	-	228,843	228,843
Total Expenditures	-	-	-	228,843	228,843
Net Revenues/Expenditures					<u>109,157</u>
Ending Fund Balance September 30, 2018:					<u>\$ 1,296,421</u>

**City of Live Oak
Capital Projects Fund
2018/2019 Approved Budget**

	<u>Audited 2016/17 Actual</u>	<u>Current FY 2017/18</u>		<u>Approved Budget FY 2018/19</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	5,394	3,000	15,000	10,000	7,000
370.900 Miscellaneous Revenue	250,000	-	309	-	-
TOTAL INTEREST & MISC	255,394	3,000	15,309	10,000	7,000
OTHER FINANCING SOURCES					
384.300 Transfer from General Fund	321,500	335,000	335,000	335,000	-
TOTAL OTHER FINANCING USES	321,500	335,000	335,000	335,000	-
TOTAL REVENUES	576,894	338,000	350,309	345,000	7,000
EXPENDITURES					
CONSTRUCTION EXPENSE					
560.500 Construction Costs	198,853	178,164	-	303,862	125,698
692.500 Construction Costs - Streets	30,086	-	753,197	-	-
TOTAL CONSTRUCTION	228,939	178,164	753,197	303,862	125,698
CAPITAL OUTLAY					
691.530 Buildings & Structures	-	50,679	31,500	50,000	(679)
TOTAL CAPITAL OUTLAY	-	50,679	31,500	50,000	(679)
TOTAL EXPENDITURES	228,939	228,843	784,697	353,862	125,019

**City of Live Oak
Capital Projects Fund
Project Requests
2018/2019 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Capital Projects			
46-560.500	Construction Park Bathroom - (Size and location to be determined by Park Amenity and Future Use Plan)	\$ 303,862	
46-691.530	Buildings & Structures Various Facility Upgrades and Improvements	<u>50,000</u>	<u>\$ 353,862</u>
	Total Capital Projects Fund Requests		<u><u>\$ 353,862</u></u>

**City of Live Oak
Capital Projects Fund
Project Requests
2018/2019 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

Sidewalk and bridge along Toepperwein Road to Miller Road
Park restrooms
Tree Purchase Subsidy Program - subsidize the purchase of substantially sized trees
Consistent LED street lights
Upgrade traffic signals at Toepperwein, Leafy Hollow and Forest Bluff with lighted signs at these locations
Map listing all of Live Oak Park amenities/locations at a common point in each park area.
Reflective markers at all entrances along Pat Booker Road
Purchase any available lots of property to expand/sell
Construct a fence/decorative wall along Toepperwein Road
Construct a free, non-supervised play area with a water feature
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
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 pavillion in Main City Park
New traffic signal on Toepperwein @ Lookout Road
Community Garden
Green House for city use
Aesthetic improvements to street island at corner of Toepperwein and Judson Road

**City of Live Oak
Capital Projects Fund
Project Requests
2018/2019 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

Sidewalk and bridge along Toepperwein Road to Miller Road
Park restrooms
Tree Purchase Subsidy Program - subsidize the purchase of substantially sized trees
Consistent LED street lights
Upgrade traffic signals at Toepperwein, Leafy Hollow and Forest Bluff with lighted signs at these locations
Map listing all of Live Oak Park amenities/locations at a common point in each park area.
Reflective markers at all entrances along Pat Booker Road
Purchase any available lots of property to expand/sell
Construct a fence/decorative wall along Toepperwein Road
Construct a free, non-supervised play area with a water feature
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
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
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 2018/2019**

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

**WOODCREST PARK FUND
APPROVED BUDGET
FISCAL YEAR 2017/2018
(AS AMENDED)**

Beginning Fund Balance October 1, 2017:		\$ 19,605			
Estimated Revenues:		50			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Construction Costs	-	-	-	6,069	6,069
Total Expenditures	-	-	-	6,069	6,069
Net Revenues/Expenditures					<u>(6,019)</u>
Ending Fund Balance September 30, 2018:					<u>\$ 13,586</u>

**City of Live Oak
Woodcrest Park Fund
2018/2019 Approved Budget**

	<u>Audited 2016/17 Actual</u>	<u>Current FY 2017/18</u>		<u>Approved Budget FY 2018/19</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	254	50	100	25	(25)
TOTAL INTEREST & MISC	254	50	100	25	(25)
TOTAL REVENUES	<u>254</u>	<u>50</u>	<u>100</u>	<u>25</u>	<u>(25)</u>
EXPENDITURES					
WOODCREST PARK CONSTRUCTION					
OTHER SERVICES & CHARGES					
695.400 Professional Fees	-	-	-	10,000	10,000
695.500 Construction Costs	17,753	6,069	9,730	-	(6,069)
TOTAL OTHER SERVICES & CHARGES	17,753	6,069	9,730	10,000	3,931
TOTAL 695-WOODCREST PK - DONAT	<u>17,753</u>	<u>6,069</u>	<u>9,730</u>	<u>10,000</u>	<u>3,931</u>
TOTAL EXPENDITURES	<u>17,753</u>	<u>6,069</u>	<u>9,730</u>	<u>10,000</u>	<u>3,931</u>





49 – 2014 General Obligation Bonds Fund

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

**2014 G.O. BOND FUND
APPROVED BUDGET
FISCAL YEAR 2018/2019**

Beginning Fund Balance October 1, 2018						\$ 185,109
Estimated Revenues:						1,000
Approved Expenditures:						
	<u>Personnel</u>		<u>Other</u>	<u>Capital</u>		<u>Total</u>
<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>& Charges</u>	<u>Outlay</u>		<u>Expenditures</u>
Administration	-	-	3,000	-		3,000
Proposition I	-	-	19,910	163,199		183,109
Proposition II	-	-	-	-		-
Proposition III	-	-	-	-		-
Total Expenditures	<u>-</u>	<u>-</u>	<u>22,910</u>	<u>163,199</u>		<u>186,109</u>
Net Revenues/Expenditures						<u>(185,109)</u>
Ending Fund Balance September 30, 2019:						<u>\$ -</u>

**2014 G.O. BOND FUND
APPROVED BUDGET
FISCAL YEAR 2017/2018
(AS AMENDED)**

Beginning Fund Balance October 1, 2017:						\$ 436,646
Estimated Revenues:						5,000
Approved Expenditures:						
	<u>Personnel</u>		<u>Other</u>	<u>Capital</u>		<u>Total</u>
<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>& Charges</u>	<u>Outlay</u>		<u>Expenditures</u>
Administration	-	-	3,000	-		3,000
Proposition I	-	-	-	419,181		419,181
Proposition II	-	-	-	-		-
Proposition III	-	-	-	-		-
Total Expenditures	<u>-</u>	<u>-</u>	<u>3,000</u>	<u>419,181</u>		<u>422,181</u>
Net Revenues/Expenditures						<u>(417,181)</u>
Ending Fund Balance September 30, 2018:						<u>\$ 19,465</u>

City of Live Oak
2014 General Obligation Bond Fund
2018/2019 Approved Budget

	<u>Audited 2016/17 Actual</u>	<u>Current FY 2017/18</u>		<u>Approved Budget FY 2018/19</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	24,278	5,000	12,000	1,000	(4,000)
TOTAL INTEREST & MISCELLANEOUS	24,278	5,000	12,000	1,000	(4,000)
TOTAL REVENUES	<u>24,278</u>	<u>5,000</u>	<u>12,000</u>	<u>1,000</u>	<u>(4,000)</u>
EXPENDITURES					
ADMINISTRATION DEPARTMENT					
OTHER SERVICES & CHARGES					
400.400 Professional Fees	-	3,000	-	3,000	-
TOTAL OTHER SERVICES & CHARGES	-	3,000	-	3,000	-
TOTAL 400-ADMINISTRATION DEPART	<u>-</u>	<u>3,000</u>	<u>-</u>	<u>3,000</u>	<u>-</u>
PROPOSITION I					
OTHER SERVICES & CHARGES					
694.400 Professional Fees	94,112	-	31,460	19,910	19,910
694.500 Construction Costs	2,706,065	419,181	232,077	163,199	(255,982)
TOTAL OTHER SERVICES & CHARGES	2,800,177	419,181	263,537	183,109	(236,072)
TOTAL PROPOSITION I	<u>2,800,177</u>	<u>419,181</u>	<u>263,537</u>	<u>183,109</u>	<u>(236,072)</u>

City of Live Oak
2014 General Obligation Bond Fund
2018/2019 Approved Budget

	<u>Audited 2016/17 Actual</u>	<u>Current FY 2017/18</u>		<u>Approved Budget FY 2018/19</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
PROPOSITION II					
OTHER SERVICES & CHARGES					
696.400 Professional Fees	-	-	-	-	-
696.500 Construction Costs	-	-	-	-	-
TOTAL OTHER SERVICES & CHARGES	-	-	-	-	-
TOTAL PROPOSITION II	-	-	-	-	-
PROPOSITION III					
OTHER SERVICES & CHARGES					
697.400 Professional Fees	-	-	-	-	-
697.500 Construction Costs	626	-	-	-	-
TOTAL OTHER SERVICES & CHARGES	626	-	-	-	-
TOTAL PROPOSITION III	626	-	-	-	-
TOTAL EXPENDITURES	<u>2,800,803</u>	<u>422,181</u>	<u>263,537</u>	<u>186,109</u>	<u>(236,072)</u>

**City of Live Oak
2014 G.O Bonds Fund
Project Requests
2018/2019 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Capital Projects			
Administration			
49-400.400	Professional Fees		
	Arbitrage Calculations		\$ 3,000
Construction			
49-694.400	Professional Fees - Additional Eng	\$ 19,910	
49-694.500	Construction Costs - Additional projects	<u>163,199</u>	<u>183,109</u>
	Total 2014 Bond Fund Requests		<u>\$ 186,109</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 2018/2019**

Beginning Fund Balance October 1, 2018:		\$ 676,738			
Estimated Revenues:		4,197,383			
Approved Expenditures:					
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures
Administration	217,450	23,500	146,100	-	387,050
Operations	620,300	121,225	2,548,800	-	3,290,325
Transfers Out	-	-	604,317	-	604,317
Total Expenditures	<u>837,750</u>	<u>144,725</u>	<u>3,299,217</u>	<u>-</u>	<u>4,281,692</u>
Net Revenues/Expenditures					<u>(84,309)</u>
Ending Fund Balance September 30, 2019:					\$ <u>592,429</u>

**UTILITY OPERATIONS FUND
APPROVED BUDGET
FISCAL YEAR 2017/2018
(AS AMENDED)**

Beginning Fund Balance October 1, 2017:		\$ 505,794			
Estimated Revenues:		3,923,350			
Approved Expenditures:					
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures
Administration	209,900	23,500	146,100	-	379,500
Operations	597,250	121,225	2,321,800	-	3,040,275
Transfers Out	-	-	593,265	-	593,265
Total Expenditures	<u>807,150</u>	<u>144,725</u>	<u>3,061,165</u>	<u>-</u>	<u>4,013,040</u>
Net Revenues/Expenditures					<u>(89,690)</u>
Ending Fund Balance September 30, 2018:					\$ <u>416,104</u>

**City of Live Oak
Utility Operations Fund
2018/2019 Approved Budget**

	<u>Audited 2016/2017 Actual</u>	<u>Current FY 2017/18</u>		<u>Approved Budget FY 2018/19</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
UTILITY REVENUE					
381.200 Water Revenues	1,248,178	1,383,750	1,450,228	1,479,233	95,483
381.201 Sewer Revenue	1,346,188	1,610,000	1,580,000	1,690,600	80,600
381.360 Interest Income	5,763	4,500	6,500	6,000	1,500
381.400 Garbage Collection Rev	598,528	610,000	680,000	670,000	60,000
381.500 Edwards Aquifer Mgt Fees	-	145,550	157,100	160,000	14,450
381.600 Service Application Fees	4,770	5,000	42,000	5,000	-
381.620 Water Connection Fees	-	3,000	-	3,000	-
381.630 Sewer Connection Fees	25,994	75,000	60,000	75,000	-
381.800 Penalty Charges	44,845	50,000	46,000	50,000	-
381.810 Turn-off Fees	16,519	10,000	13,000	12,000	2,000
381.820 Meter Tampering Fees	150	100	750	300	200
381.920 Discounts Earned	225	200	250	250	50
381.930 N.S.F. Check Fees	550	1,000	550	1,000	-
381.940 Inspection Fees	100	750	100	500	(250)
381.950 Miscellaneous Income	7,391	15,000	-	15,000	-
TOTAL UTILITY REVENUE	3,299,200	3,913,850	4,036,478	4,167,883	254,033
INTER-FUND TRANSFERS					
390.400 Transfer from EDC	147,337	-	-	-	-
390.487 Support Fees	9,500	9,500	9,500	29,500	20,000
TOTAL INTER-FUND TRANSFERS	156,837	9,500	9,500	29,500	20,000
TOTAL REVENUES	<u>3,456,037</u>	<u>3,923,350</u>	<u>4,045,978</u>	<u>4,197,383</u>	<u>274,033</u>

**City of Live Oak
Utility Operations Fund
2018/2019 Approved Budget**

	<u>Audited 2016/2017 Actual</u>	<u>Current FY 2017/18</u>		<u>Approved Budget FY 2018/19</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
EXPENDITURES					
ADMINISTRATIVE DEPARTMENT					
PERSONNEL SERVICES					
400.100 Salaries	126,651	142,500	142,500	147,500	5,000
400.199 Overtime	121	500	-	500	-
400.200 F.I.C.A. Taxes	9,088	11,200	11,000	11,750	550
400.210 Group Insurance	23,923	29,250	25,000	30,250	1,000
400.230 Retirement	(46,710)	26,000	25,500	27,000	1,000
400.240 Workers Comp Insurance	450	450	358	450	-
TOTAL PERSONNEL SERVICES	113,524	209,900	204,358	217,450	7,550
SUPPLIES EXPENSES					
400.310 Office Supplies	3,747	5,000	4,000	5,000	-
400.320 Postage	14,569	17,000	12,000	17,000	-
400.330 Minor Tools & Equipment	492	500	250	500	-
400.392 Employee Relations	-	1,000	-	1,000	-
TOTAL SUPPLIES EXPENSES	18,807	23,500	16,250	23,500	-
OTHER SERVICES & CHARGES					
400.400 Professional Fees	-	15,000	-	15,000	-
400.402 S.A.W.S Billing Fees	19,597	18,000	18,000	18,000	-
400.412 Credit Card Fees	21,716	16,000	16,000	16,000	-
400.415 Telephone	1,350	2,000	1,800	2,000	-
400.425 Conference & Training	-	600	-	600	-
400.475 Property & Liability Ins	14,525	16,000	15,000	16,000	-
400.480 Contingencies	-	500	-	500	-
400.482 Wtr/Swr Acct Write-offs	91,931	3,000	-	3,000	-
400.495 Sewer Connection Fees	24,003	75,000	60,000	75,000	-
TOTAL OTHER SERVICES & CHARGES	173,122	146,100	110,800	146,100	-
TOTAL 400-ADMINISTRATION DEPT	<u>305,453</u>	<u>379,500</u>	<u>331,408</u>	<u>387,050</u>	<u>7,550</u>

City of Live Oak
Utility Operations Fund
2018/2019 Approved Budget

	Audited 2016/2017 Actual	Current FY 2017/18		Approved Budget FY 2018/19	Budget Increase/ (Decrease)
		Amended Budget	Projected End-of-Year		
PUBLIC WORKS GENERAL					
PERSONNEL SERVICES					
560.100 Salaries	373,178	377,200	360,000	384,250	7,050
560.199 Overtime	36,635	30,800	32,000	30,800	-
560.200 F.I.C.A. Taxes	29,080	31,500	30,500	32,500	1,000
560.210 Group Insurance	55,662	74,000	59,000	86,500	12,500
560.230 Retirement	48,211	72,250	70,500	74,750	2,500
560.240 Workers Comp Insurance	11,354	11,500	9,131	11,500	-
TOTAL PERSONNEL SERVICES	554,120	597,250	561,131	620,300	23,050
SUPPLIES EXPENSES					
560.300 Uniforms	2,504	5,725	3,000	5,725	-
560.310 Office Supplies	(7,420)	1,000	1,800	1,000	-
560.333 Petroleum Products	13,920	28,000	13,950	28,000	-
560.337 Public Education Supplies	2,625	8,000	2,000	8,000	-
560.350 Safety Supplies	2,543	2,500	2,500	2,500	-
560.355 Plant & Eqpt Maint Sup	77,003	66,000	60,000	66,000	-
560.365 Small Power & Hand Tools	5,547	5,000	4,000	5,000	-
560.380 Street Maint Materials	1,596	5,000	1,500	5,000	-
TOTAL SUPPLIES EXPENSES	98,318	121,225	88,750	121,225	-
OTHER SERVICES & CHARGES					
560.402 Water Testing Fees	13,509	15,000	13,000	15,000	-
560.404 Garbage Collection Srvc	595,134	610,000	680,000	670,000	60,000
560.409 Edwards Aquifer Mgt Fees	72,818	215,000	171,730	200,000	(15,000)
560.414 Sewage Treatment	992,114	1,200,000	1,245,000	1,382,000	182,000
560.415 Telephone	2,469	2,800	2,500	2,800	-
560.425 Conferences & Training	5,658	6,500	5,500	6,500	-
560.440 Utilities	134,499	142,000	135,000	142,000	-
560.445 Contract Maintenance	2,038	3,000	2,000	3,000	-
560.450 Equipment Maint Contracts	2,364	3,000	1,500	3,000	-
560.455 Street Maintenance Services	-	10,000	4,000	10,000	-
560.458 Vehicle Maint Services	9,726	18,000	12,000	18,000	-
560.460 Vehicle Rehabilitation	90	2,000	1,000	2,000	-
560.470 Equipment Rentals	-	2,500	500	2,500	-
560.471 Water Leases	83,557	90,000	26,000	90,000	-
560.480 Contingencies	897	1,000	750	1,000	-
560.485 Dues & Publications	-	1,000	-	1,000	-
560.499 Depreciation Expense	329,834	-	-	-	-
690.984 Interest Expense	-	-	-	-	-
TOTAL OTHER SERVICES & CHARGES	2,244,706	2,321,800	2,300,480	2,548,800	227,000
TOTAL 560-PUBLIC WORKS GENERAL	2,897,145	3,040,275	2,950,361	3,290,325	250,050

**City of Live Oak
Utility Operations Fund
2018/2019 Approved Budget**

	<u>Audited 2016/2017 Actual</u>	<u>Current FY 2017/18</u>		<u>Approved Budget FY 2018/19</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
OTHER FINANCING USES					
OPERATING TRANSFER OUT					
700.013 Transfer to Gen Fd - Auto Shop	11,000	11,000	11,000	11,000	-
700.018 Transfer to Gen Fd - Admin O/H	111,500	111,500	111,500	111,500	-
700.030 Transfers to Renew & Repl	300,000	300,000	300,000	310,000	10,000
700.040 Transfers to D/S Fund	<u>171,645</u>	<u>170,765</u>	<u>170,765</u>	<u>171,817</u>	<u>1,052</u>
TOTAL OPERATING TRANSFERS OUT	594,145	593,265	593,265	604,317	11,052
TOTAL 700-OTHER FINANCING USES	<u>594,145</u>	<u>593,265</u>	<u>593,265</u>	<u>604,317</u>	<u>11,052</u>
TOTAL EXPENDITURES	<u>3,796,743</u>	<u>4,013,040</u>	<u>3,875,034</u>	<u>4,281,692</u>	<u>268,652</u>

Utilities/Administration

Positions	Pay Grade	FY 2018	FY 2019
Public Works Director	III	0.5	0.5
Administrative Assistant	108	0.5	0.5
Utilities Supervisor	110	1.0	1.0
Water & Waste Water Foreman	109	0.0	0.0
Senior Equipment Operator	107	3.0	3.0
Equipment Operator	104	1.0	1.0
Maintenance Worker	103	2.0	2.0
		<u>8.0</u>	<u>8.0</u>

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

Positions	Pay Grade	FY 2018	FY 2019
Finance Director	III	0.5	0.5
Utility Billing Clerk	104	2.0	2.0
Clerk/Utility	106	0.5	0.5
		<u>3.0</u>	<u>3.0</u>





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 2018/2019**

Beginning Fund Balance October 1, 2018:		\$ 878,270			
Estimated Revenues:		320,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Operations	-	-	-	425,000	425,000
Total Expenditures	-	-	-	425,000	425,000
Net Revenues/Expenditures					<u>(105,000)</u>
Ending Fund Balance September 30, 2019:					<u>\$ 773,270</u>

**UTILITY DEVELOPMENT/RENEWALS & REPLACEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2017/2018
(AS AMENDED)**

Beginning Fund Balance October 1, 2017:		\$ 836,270			
Estimated Revenues:		304,000			
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	-	-	30,000	448,000	478,000
Total Expenditures	-	-	30,000	448,000	478,000
Net Revenues/Expenditures					<u>(174,000)</u>
Ending Fund Balance September 30, 2018:					<u>\$ 662,270</u>

City of Live Oak
Utility Development/Renewal and Replacement Fund
2018/2019 Approved Budget

	<u>Audited 2016/2017 Actual</u>	<u>Current FY 2017/18</u>		<u>Approved Budget FY 2018/19</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
INTEREST & MISCELLANEOUS					
370.900 Miscellaneous Revenue	-	-	-	-	-
360.550 Interest Income - R & R	<u>6,627</u>	<u>4,000</u>	<u>12,000</u>	<u>10,000</u>	<u>6,000</u>
TOTAL INTEREST & MISCELLANEOUS	6,627	4,000	12,000	10,000	6,000
INTER-FUND TRANSFERS					
390.600 Depr X-fers from Utility	<u>300,000</u>	<u>300,000</u>	<u>300,000</u>	<u>310,000</u>	<u>10,000</u>
TOTAL INTER-FUND TRANSFERS	300,000	300,000	300,000	310,000	10,000
TOTAL REVENUES	<u>306,627</u>	<u>304,000</u>	<u>312,000</u>	<u>320,000</u>	<u>16,000</u>
EXPENDITURES					
PUBLIC WORKS GENERAL					
OTHER SERVICES & CHARGES					
560.400 Professional Services	-	<u>30,000</u>	<u>15,000</u>	-	<u>(30,000)</u>
TOTAL OTHER SERVICES & CHARGES	-	30,000	15,000	-	(30,000)
CAPITAL OUTLAY					
560.560 Wtr/Swr System Renewal	379,482	<u>250,000</u>	<u>150,000</u>	<u>370,000</u>	<u>120,000</u>
560.561 Water/Sewer System Extntn	-	<u>50,000</u>	-	<u>50,000</u>	-
560.581 Plant Equipment Replace	-	<u>143,000</u>	<u>115,000</u>	-	<u>(143,000)</u>
560.588 Small Equipment Replacement	<u>4,222</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	383,704	448,000	270,000	425,000	(23,000)
TOTAL 560-PUBLIC WORKS GENERAL	<u>383,704</u>	<u>478,000</u>	<u>270,000</u>	<u>425,000</u>	<u>(53,000)</u>
TOTAL EXPENDITURES	<u>383,704</u>	<u>478,000</u>	<u>270,000</u>	<u>425,000</u>	<u>(53,000)</u>

City of Live Oak
Utility Development/Renewal and Replacement Fund
Capital Requests
2018/2019 Approved Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Utilities			
30-560.560	Water/Sewer System Renewal		
	Residential Meter Replacement Program	\$ 150,000	
	Commercial Meter Replacement Program	50,000	
	Emergency Water Well Services	100,000	
	Upgrade Lightning Protection @ Well Site #4	20,000	
	Upgrade Electrical Service @ Well Site #4	<u>50,000</u>	\$ 370,000
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>\$ 425,000</u>



61 – Storm Water Utility Fund

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

**STORM WATER OPERATIONS FUND
APPROVED BUDGET
FISCAL YEAR 2018/2019**

Beginning Fund Balance October 1, 2018:	\$ 512,652				
Estimated Revenues:	630,000				
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Operations	364,800	28,750	421,250	25,000	839,800
Transfers Out	-	-	-	74,595	74,595
Total Expenditures	<u>364,800</u>	<u>28,750</u>	<u>421,250</u>	<u>99,595</u>	<u>914,395</u>
Net Revenues/Expenditures					<u>(284,395)</u>
Ending Fund Balance September 30, 2019:	<u>\$ 228,257</u>				

**STORM WATER OPERATIONS FUND
APPROVED BUDGET
FISCAL YEAR 2017/2018
(AS AMENDED)**

Beginning Fund Balance October 1, 2017:	\$ 509,049				
Estimated Revenues:	577,000				
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	347,800	27,450	451,250	-	826,500
Transfers Out	-	-	-	63,251	63,251
Total Expenditures	<u>347,800</u>	<u>27,450</u>	<u>451,250</u>	<u>63,251</u>	<u>889,751</u>
Net Revenues/Expenditures					<u>(312,751)</u>
Ending Fund Balance September 30, 2018:	<u>\$ 196,298</u>				

**City of Live Oak
Stormwater Operations Fund
2018/2019 Approved Budget**

	Audited	Current FY 2017/18		Approved	Budget
	2016/2017 Actual	Amended Budget	Projected End-of-Year	Budget FY 2018/19	Increase/ (Decrease)
REVENUES					
STORM WATER REVENUE					
348.205 Storm Water Utility Fee	526,365	575,000	595,000	625,000	50,000
360.000 Interest Income	4,144	2,000	5,500	5,000	3,000
370.900 Miscellaneous Revenue	1,186	-	-	-	-
TOTAL STORM WATER REVENUE	531,695	577,000	600,500	630,000	53,000
OTHER FINANCING SOURCES					
390.035 Transfers from Asset Replacement	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-	-
TOTAL REVENUES	531,695	577,000	600,500	630,000	53,000

City of Live Oak
Stormwater Operations Fund
2018/2019 Approved Budget

	Audited	Current FY 2017/18		Approved	Budget
	2016/2017 Actual	Amended Budget	Projected End-of-Year	Budget FY 2018/19	Increase/ (Decrease)
EXPENDITURES					
PERSONNEL SERVICES					
567.100 Salaries	230,081	234,500	234,500	243,750	9,250
567.199 Overtime	2,239	3,000	1,600	3,000	-
567.200 F.I.C.A. Taxes	17,154	18,500	18,100	19,000	500
567.210 Group Insurance	31,428	41,750	36,250	46,750	5,000
567.230 Retirement	(644)	42,750	42,500	45,000	2,250
567.240 Workers Comp Insurance	7,300	7,300	5,796	7,300	-
TOTAL PERSONNEL SERVICES	287,558	347,800	338,746	364,800	17,000
SUPPLIES EXPENSES					
567.300 Uniforms	1,231	4,400	1,600	4,000	(400)
567.310 Office Supplies	(7,728)	300	1,000	1,000	700
567.333 Petroleum Products	10,108	18,750	12,000	18,750	-
567.337 Public Education Supplies	-	1,500	2,600	1,500	-
567.350 Safety Supplies	1,513	1,500	1,500	2,500	1,000
567.365 Small Power & Hand Tools	374	1,000	500	1,000	-
TOTAL SUPPLIES EXPENSES	5,499	27,450	19,200	28,750	1,300
OTHER SERVICES & CHARGES					
567.400 Professional Fees	44,721	78,000	45,000	78,000	-
567.402 SAWS Billing Fees	6,342	7,000	6,500	7,000	-
567.415 Telephone	2,693	3,000	3,000	3,000	-
567.425 Conferences & Training	749	1,500	1,200	1,500	-
567.445 Contract Maintenance	11,696	29,000	15,000	29,000	-
567.456 Flood Channel Const & Maint	18,234	250,000	25,000	200,000	(50,000)
567.458 Vehicle Maint Services	21,365	26,750	25,000	26,750	-
567.470 Equipment Rentals	-	1,000	-	1,000	-
567.487 Support Fee	55,000	55,000	55,000	75,000	20,000
567.499 Depreciation Expense	26,577	-	-	-	-
TOTAL OTHER SERVICES & CHARGES	187,378	451,250	175,700	421,250	(30,000)
CAPITAL OUTLAY					
567.580 Operating Equipment	-	-	-	25,000	25,000
TOTAL CAPITAL OUTLAY	-	-	-	25,000	25,000
TOTAL 567- OPERATING EXPENDITURES	480,435	826,500	533,646	839,800	13,300

**City of Live Oak
Stormwater Operations Fund
2018/2019 Approved Budget**

	Audited	Current FY 2017/18		Approved	Budget
	2016/2017 Actual	Amended Budget	Projected End-of-Year	Budget FY 2018/19	Increase/ (Decrease)
OTHER FINANCING USES					
OPERATING TRANSFER OUT					
700.600 Transfer to Asset Replacement Fund	58,253	63,251	63,251	74,595	11,344
TOTAL 700-OTHER FINANCING USES	58,253	63,251	63,251	74,595	11,344
TOTAL 567-STORM WTR OPERATIONS	538,688	889,751	596,897	914,395	24,644

Storm Water Operations

Positions	Pay Grade	FY 2018	FY 2019
Public Works Superintendent	114	1.0	1.0
Stormwater Public Works Maintenance	103	1.0	1.0
Equipment Operator III	107	2.0	2.0
Equipment Operator II	107	1.0	1.0
		<u>5.0</u>	<u>5.0</u>

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

**City of Live Oak
Stormwater Utility Fund
Capital Requests
2018/2019 Approved Budget**

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





50 – Economic Development Corporation (EDC) Fund

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

**ECONOMIC DEVELOPMENT CORPORATION
APPROVED BUDGET
FISCAL YEAR 2018/2019**

Beginning Fund Balance October 1, 2018:		\$ 3,056,347			
<LESS> Committed for LOTC initiative:		-			
Estimated Revenues:		2,078,223			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Economic Development	114,300	7,500	1,315,167	1,200,000	2,636,967
Total Expenditures	<u>114,300</u>	<u>7,500</u>	<u>1,315,167</u>	<u>1,200,000</u>	<u>2,636,967</u>
Net Revenues/Expenditures					<u>(558,745)</u>
Ending Fund Balance September 30, 2019:					<u>\$ 2,497,603</u>

**ECONOMIC DEVELOPMENT CORPORATION
APPROVED BUDGET
FISCAL YEAR 2017/2018
(AS AMENDED)**

Beginning Fund Balance October 1, 2017:		\$ 2,547,805			
<LESS> Committed for LOTC initiative:		(800,000)			
Estimated Revenues:		1,966,989			
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	109,500	5,490	1,277,826	250,000	1,642,816
Total Expenditures	<u>109,500</u>	<u>5,490</u>	<u>1,277,826</u>	<u>250,000</u>	<u>1,642,816</u>
Net Revenues/Expenditures					<u>324,173</u>
Ending Fund Balance September 30, 2018:					<u>\$ 2,071,978</u>

City of Live Oak
Economic Development Corporation Fund
2018/2019 Approved Budget

		<u>Audited</u> <u>2016/17</u> <u>Actual</u>	<u>Current FY 2017/18</u>		<u>Approved</u> <u>Budget</u> <u>FY 2018/19</u>	<u>Budget</u> <u>Increase/</u> <u>(Decrease)</u>
			<u>Amended</u> <u>Budget</u>	<u>Projected</u> <u>End-of-Year</u>		
REVENUES						
TAXES - OTHER						
311.300	Sales & Use Tax Revenue	1,945,591	1,954,989	1,960,183	2,233,535	278,546
311.398	Sales Tax Incentive Payment	-	-	-	(190,313)	(190,313)
311.399	Sales Tax Services	-	-	-	-	-
	TOTAL TAXES - OTHER	1,945,591	1,954,989	1,960,183	2,043,223	88,234
INTEREST & MISCELLANEOUS						
360.000	Interest Income	25,541	12,000	32,000	35,000	23,000
	TOTAL INTEREST & MISCELLANEOUS	25,541	12,000	32,000	35,000	23,000
TOTAL REVENUES		<u>1,971,132</u>	<u>1,966,989</u>	<u>1,992,183</u>	<u>2,078,223</u>	<u>111,234</u>

City of Live Oak
Economic Development Corporation Fund
2018/2019 Approved Budget

		<u>Audited</u> 2016/17 <u>Actual</u>	<u>Current FY 2017/18</u>		<u>Approved</u> Budget FY 2018/19	<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	75,715	78,500	78,500	81,000	2,500
400.199	Admin Support Overtime	1,426	1,500	1,500	1,500	-
400.200	F.I.C.A.	5,789	6,200	6,200	6,500	300
400.210	Group Insurance	6,568	8,500	6,875	10,000	1,500
400.230	Retirement	13,589	14,500	14,500	15,000	500
400.240	Workers Comp Insurance	300	300	240	300	-
	TOTAL PERSONNEL SERVICES	<u>103,387</u>	<u>109,500</u>	<u>107,815</u>	<u>114,300</u>	<u>4,800</u>
SUPPLIES EXPENSES						
400.310	Office Supplies	1,511	1,500	1,500	3,000	1,500
400.320	Postage	-	990	400	1,500	510
400.330	Minor Tools & Equipment	-	1,500	1,000	1,500	-
400.333	Petroleum Products	188	1,500	250	1,500	-
	TOTAL SUPPLIES EXPENSES	<u>1,699</u>	<u>5,490</u>	<u>3,150</u>	<u>7,500</u>	<u>2,010</u>
OTHER SERVICES & CHARGES						
400.400	Professional Fees	3,326	60,000	30,000	82,500	22,500
400.401	Marketing Services	11,487	15,000	15,000	15,000	-
400.415	Telephone	497	1,500	-	-	(1,500)
400.425	Conferences & Training	6,076	19,600	12,000	21,100	1,500
400.431	Promotional Activities	12,918	27,000	18,000	28,500	1,500
400.445	Maintenance Contracts	-	5,000	5,000	5,000	-
400.458	Vehicle Maint Services	20	500	-	500	-
400.480	Contingencies	160	1,000	-	1,000	-
400.481	Newsletter Inserts	50,248	65,000	62,000	67,500	2,500
400.485	Dues & Publications	5,031	10,550	8,000	9,910	(640)
400.486	Other ED Initiatives	10,514	100,000	100,000	130,000	30,000
	TOTAL OTHER SERVICES & CHARGES	<u>100,277</u>	<u>305,150</u>	<u>250,000</u>	<u>361,010</u>	<u>55,860</u>

City of Live Oak
Economic Development Corporation Fund
2018/2019 Approved Budget

	<u>Audited 2016/17 Actual</u>	<u>Current FY 2017/18</u>		<u>Approved Budget FY 2018/19</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
CAPITAL OUTLAY					
500.581 Purchase of Water Rights	147,336	150,000	150,000	300,000	150,000
500.500 RBFCU Incentive	243,625	-	-	-	-
500.501 LOTC Incentive	-	-	-	800,000	800,000
560.595 Unspecified Capital	<u>19,730</u>	<u>100,000</u>	<u>-</u>	<u>100,000</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	410,691	250,000	150,000	1,200,000	950,000
 TOTAL 400-ADMINISTRATION DEPART	 <u>616,054</u>	 <u>670,140</u>	 <u>510,965</u>	 <u>1,682,810</u>	 <u>1,012,670</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	86,628	85,231	85,231	69,768	(15,463)
700.400 Transfers to Debt Service	<u>733,716</u>	<u>737,445</u>	<u>737,445</u>	<u>734,389</u>	<u>(3,056)</u>
TOTAL OTHER FINANCING USES	970,344	972,676	972,676	954,157	(18,519)
 TOTAL 700-INTERFUND TRANSFERS	 <u>970,344</u>	 <u>972,676</u>	 <u>972,676</u>	 <u>954,157</u>	 <u>(18,519)</u>
 TOTAL EXPENDITURES	 <u>1,586,398</u>	 <u>1,642,816</u>	 <u>1,483,641</u>	 <u>2,636,967</u>	 <u>994,151</u>

Economic Development Corporation

Positions	Pay Grade	FY 2018	FY 2019
Manager Economic & Community Dev	III	0.0	0.0
Assistant City Manager	V	0.3	0.3
Executive Assistant	109	0.8	0.8
		<u>1.1</u>	<u>1.1</u>

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

**City of Live Oak
Economic Development Corporation Fund
Capital Requests
2018/2019 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Economic Development Corporation			
Capital Projects			
50-500.581	Water Rights		\$ 300,000
50-400.501	LOTC Infrastructure Incentive		800,000
50-560.595	Unspecified Capital		<u>100,000</u>
Total Economic Development Corporation Fund Requests			<u>\$ 1,200,000</u>





Capital and Personnel

**City of Live Oak
General Fund
Capital Requests
2018/2019 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
City Secretary			
10-405.579	Office Equipment Upgrade for Council Chambers video equipment		\$ 28,000
Municipal Court			
10-430.530	Building Front Counter Remodel Cabinet Repair Acoustic Boards	7,500 1,000 5,000	13,500
Police Department			
10-530.583	Safety Equipment Body armor, armor plates and carrier sets Rifles, handguns, accessories Response to resistance training equipment Secured radio equipment Tasers and Accessories PD staff/prisoners safety equipment	9,900 3,975 1,200 600 7,340 915	
10-530.595	Other Capital Furniture and chairs for Araiza Room Upgrade/Replacement A/V equipment in training room Spillman mobile arrest module Spillman Server Upgrade, installation and data conversion (Selma to Pay 1/2)	4,500 10,000 8,000 150,000 (75,000)	121,430
Communications Department			
10-535.574	Communication Equipment Next Generation Harris Portable Radios (Fire/Police) (2)		10,200
Fire Department			
10-540.530	Buildings Various repair/remodel to the Fire Department building MultiForce Door, Crush Door, Lock Cutting station Train Various security upgrades/installations	45,000 10,000 7,000	
10-540.580	Operating Equipment Handheld Motorola Radios (14) ToughPad Rugged Laptop (3)	74,705 9,960	146,665

**City of Live Oak
General Fund
Capital Requests
2018/2019 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Public Works			
10-560.530	Building & Structures		
	Exterior painting of all municipal complex buildings	35,000	
	Convert all municipal complex lighting to LED	50,000	
10-560.570	Equipment		
	Tire spin balance machine	<u>7,000</u>	92,000
Street Maintenance			
10-562.570	Equipment		
	Digital Sign Plotter and Software		35,000
Parks Maintenance			
10-565-530	Buildings & Structure		
	Renovate restrooms across from football field		20,000
Recreation			
10-566.530	Building		
	Various construction upgrades at municipal pool area		25,000
Development Services			
10-682.579	Computer Equipment		
	Panasonic Rough Pads (3)		8,502
Information Technology			
10-685.579	Computer Equipment		
	(15) Dell Optiplex 3050 MT - PC Replacement Plan	8,970	
	(3) Dell Latitude 15 3000 Series laptops	3,075	
	Spare Cisco GB Managed Switch	2,425	
	Various Hardware requests	5,530	
10-685.591	Software		
	Office 365 Business (60 @ \$9.50 x 12 months)	6,840	
	Adobe Acrobat	1,170	
	Miscellaneous software	<u>2,490</u>	<u>30,500</u>
	Total General Fund Capital Requests (Funded)		<u>\$ 530,797</u>

**City of Live Oak
General Fund
Reserve Funded Items
2018/2019 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Capital Requests		\$ 530,797	
Less amount funded through recurring revenue		<u>(530,797)</u>	\$ -
Transfer to Asset Replacement (Capital)		475,000	
Less amount funded through recurring revenue		<u>(237,649)</u>	237,351
City Council			
10-401.480	Contingencies		200,000
City Manager			
10-402.480	Contingency		10,000
Finance			
10-470.400	Professional Fees - Salary Compensation Study		50,000
Police Department			
10-530.400	Prof Fees - Legal assistance for special projects/reviews)		10,000
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		15,000
Public Works			
10-560-461	Emergency Contingencies		
	Fuel costs over \$3.50 per gallon	31,840	
	Major HVAC Repairs/Replacements	20,360	
	Major mechanical Repairs	18,800	
	Fleet accident repairs and reconditioning	<u>9,000</u>	80,000

**City of Live Oak
General Fund
Reserve Funded Items
2018/2019 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Street Maintenance			
10-562.461	Emergency Contingencies for major street repairs		80,000
Parks Maintenance			
10-565.400	Professional Fees - Park Plan		50,000
Planning & Zoning			
10-680.400	Professional Fees - City Comprehensive Plan		60,000
Development Services			
10-682.400	Professional Fees		
	Bureau Veritas Building Inspections Contingency		20,000
Information Technology			
10-685.480	Contingencies		<u>10,000</u>
	Total Reserve Funded Items		<u><u>\$ 849,851</u></u>

**City of Live Oak
 Asset Replacement Fund
 Capital Requests
 2018/2019 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Police Department			
35-530.586	Vehicles (3) Ford Interceptor Utility (Patrol Units)	\$ 81,000	
35-530.597	Vehicle Equipment (3) Patrol Units Equipment and Installation	<u>78,000</u>	\$ 159,000
Public Works			
35-560.580	Operating Equipment Skid Steer	60,000	
35-560.586	Vehicles (2) 3/4 ton passenger truck	<u>80,000</u>	140,000
Parks Maintenance			
35-565.580	Operating Equipment (2) Exmark Zero-turn Mowers		36,000
Stormwater Department			
35-567.586	Vehicles 3/4 ton passenger truck		<u>40,000</u>
	Total Asset Replacement Fund Requests		<u><u>\$ 375,000</u></u>

**City of Live Oak
Forfeiture Fund
Capital Requests
2018/2019 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Police Department			
11-531.582	Machinery & Equipment		
	(3) Shield 12 Speed Display (TMS)	\$ 15,000	
	Cellbrite Upgrade	7,000	
	Flir Sky Watch elevated two man security tower	150,379	
	Day-Night Camera, 3 starting cameras, PA system and roof spotlights	<u>32,875</u>	<u>\$ 205,254</u>
	 Total Forfeiture Fund Requests		 <u><u>\$ 205,254</u></u>

**City of Live Oak
 Court Technology Fund
 Capital Requests
 2018/2019 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Municipal Court			
15-430.579	Computer Equipment		
	Tyler eCitations for Laptops (Licenses) (6)	\$ 5,100	
	Tyler eCitations for Ticket Writers (3)	2,550	
	Hardware for Ticket Writers	8,430	
	Development/Configuration for Ticket Writers	<u>2,500</u>	<u>\$ 18,580</u>
	 Total Court Technology Fund Requests		 <u><u>\$ 18,580</u></u>

**City of Live Oak
 Court Security Fund
 Capital Requests
 2018/2019 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>

**City of Live Oak
Emergency Radio System Fund
Capital Requests
2018/2019 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		\$ 2,500

**City of Live Oak
 Alamo Regional SWAT Fund
 Capital Requests
 2018/2019 Approved Budget**

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

**City of Live Oak
Capital Projects Fund
Project Requests
2018/2019 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Capital Projects			
46-560.500	Construction Park Bathroom - (Size and location to be determined by Park Amenity and Future Use Plan)	\$ 303,862	
46-691.530	Buildings & Structures Various Facility Upgrades and Improvements	<u>50,000</u>	<u>\$ 353,862</u>
	Total Capital Projects Fund Requests		<u><u>\$ 353,862</u></u>

**City of Live Oak
Capital Projects Fund
Project Requests
2018/2019 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

Sidewalk and bridge along Toepperwein Road to Miller Road
Park restrooms
Tree Purchase Subsidy Program - subsidize the purchase of substantially sized trees
Consistent LED street lights
Upgrade traffic signals at Toepperwein, Leafy Hollow and Forest Bluff with lighted signs at these locations
Map listing all of Live Oak Park amenities/locations at a common point in each park area.
Reflective markers at all entrances along Pat Booker Road
Purchase any available lots of property to expand/sell
Construct a fence/decorative wall along Toepperwein Road
Construct a free, non-supervised play area with a water feature
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
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
Community Garden
Green House for city use
Aesthetic improvements to street island at corner of Toepperwein and Judson Road

**City of Live Oak
2014 G.O Bonds Fund
Project Requests
2018/2019 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Capital Projects			
Administration			
49-400.400	Professional Fees		
	Arbitrage Calculations		\$ 3,000
Construction			
49-694.400	Professional Fees - Additional Eng	\$ 19,910	
49-694.500	Construction Costs - Additional projects	<u>163,199</u>	<u>183,109</u>
Total 2014 Bond Fund Requests			<u>\$ 186,109</u>

City of Live Oak
Utility Development/Renewal and Replacement Fund
Capital Requests
2018/2019 Approved Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Utilities			
30-560.560	Water/Sewer System Renewal		
	Residential Meter Replacement Program	\$ 150,000	
	Commercial Meter Replacement Program	50,000	
	Emergency Water Well Services	100,000	
	Upgrade Lightning Protection @ Well Site #4	20,000	
	Upgrade Electrical Service @ Well Site #4	<u>50,000</u>	\$ 370,000
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>\$ 425,000</u>

**City of Live Oak
Stormwater Utility Fund
Capital Requests
2018/2019 Approved Budget**

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

**City of Live Oak
Economic Development Corporation Fund
Capital Requests
2018/2019 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Economic Development Corporation			
Capital Projects			
50-500.581	Water Rights		\$ 300,000
50-400.501	LOTC Infrastructure Incentive		800,000
50-560.595	Unspecified Capital		<u>100,000</u>
Total Economic Development Corporation Fund Requests			<u>\$ 1,200,000</u>

**CITY OF LIVE OAK PAY SCALE
2018/19 APPROVED ANNUAL SALARY SCHEDULE**

Job Title	Pay Group	Range Steps															
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
GENERAL POSITIONS																	
PARKS MAINTENANCE WORKER	103	26,046.80	26,628.20	27,498.80	28,186.38	28,891.04	29,613.31	30,353.64	31,112.49	31,890.30	32,687.56	33,504.74	34,342.36	35,200.92	36,080.95	36,982.97	37,787.85
PUBLIC WORKS/PARKS MAINTENANCE WORKER																	
STORMWATER/PUBLIC WORKS MAINTENANCE WORKER																	
UTILITY MAINTENANCE WORKER																	
RECEPTIONIST																	
BUILDING MAINTENANCE/CUSTODIAN	104	27,609.60	28,437.89	29,148.84	29,877.56	30,624.50	31,390.11	32,174.86	32,979.24	33,803.72	34,648.81	35,515.03	36,402.90	37,312.98	38,245.80	39,201.95	40,033.92
DEPUTY COURT CLERK																	
EQUIPMENT OPERATOR																	
UTILITY BILLING CLERK																	
ANIMAL CONTROL OFFICER	105	28,266.18	30,144.16	30,887.77	31,670.21	32,461.97	33,273.52	34,105.36	34,957.99	35,851.94	36,727.74	37,645.93	38,587.08	39,551.76	40,540.55	41,554.06	42,435.96
TELECOMMUNICATIONS OFFICER	106	31,022.15	31,952.81	32,751.63	33,570.43	34,409.69	35,269.93	36,151.68	37,055.47	37,981.86	38,931.40	39,904.69	40,902.30	41,924.86	42,972.98	44,047.31	44,982.12
FINANCE CLERK																	
MECHANIC																	
CODE ENFORCEMENT OFFICER	107	32,883.48	33,869.98	34,716.73	35,584.65	36,474.27	37,386.12	38,320.78	39,278.80	40,260.77	41,267.29	42,298.97	43,356.44	44,440.35	45,551.36	46,680.15	47,681.04
EQUIPMENT OPERATOR II																	
SENIOR EQUIPMENT OPERATOR																	
ADMINISTRATIVE ASSISTANT	108	34,856.49	35,902.18	36,799.74	37,719.73	38,662.72	39,629.29	40,620.02	41,635.52	42,676.41	43,743.32	44,836.91	45,957.83	47,106.77	48,284.44	49,491.55	50,541.91
EVIDENCE ROOM TECHNICIAN																	
EXECUTIVE ASSISTANT	109	36,947.88	38,056.31	39,007.72	39,982.91	40,982.49	42,007.05	43,057.23	44,133.66	45,237.02	46,367.92	47,527.12	48,715.30	49,933.18	51,181.51	52,461.05	53,574.42
HR GENERALIST																	
PURCHASING/BUDGET COORDINATOR																	
ANIMAL CONTROL SUPERVISOR	110	38,164.75	40,338.69	41,348.18	42,381.89	43,441.44	44,527.47	45,640.66	46,781.68	47,951.22	49,150.00	50,378.75	51,638.22	52,929.17	54,252.40	55,608.71	56,788.89
COURT CLERK																	
TELECOMMUNICATIONS SHIFT SUPERVISOR																	
FIRE INSPECTOR																	
FLEET SERVICES SUPERVISOR																	
PARKS SUPERVISOR																	
UTILITIES SUPERVISOR																	
RECREATION COORDINATOR																	
ACCOUNTING SUPERVISOR	111	42,297.93	43,566.37	44,656.04	45,772.44	46,916.75	48,089.67	49,291.91	50,524.21	51,787.31	53,082.00	54,409.05	55,769.27	57,163.51	58,592.59	60,057.41	61,332.00
DEPUTY SUPERVISOR	112	46,527.72	47,923.55	49,121.64	50,349.68	51,608.43	52,898.64	54,221.10	55,576.63	56,986.05	58,390.20	59,849.95	61,346.20	62,879.86	64,451.85	66,063.15	67,465.20
BUILDING OFFICIAL	113	51,180.49	52,715.91	54,033.81	55,384.65	56,769.27	58,188.50	59,643.21	61,134.29	62,662.65	64,229.22	65,834.95	67,480.82	69,167.84	70,897.04	72,669.46	74,211.72
PUBLIC WORKS SUPERINTENDENT	114	56,298.54	57,987.50	59,437.19	60,923.12	62,446.20	64,007.35	65,607.53	67,247.72	68,928.92	70,652.14	72,418.44	74,228.90	76,084.63	77,986.74	79,936.41	81,632.89
MANAGEMENT POSITIONS																	
CITY SECRETARY	I	59,318.74	61,098.30	62,931.25	64,504.53	66,117.14	67,770.07	69,464.32	71,200.93	72,980.96	74,805.48	76,675.62	78,592.51	80,557.32	82,571.25	84,635.53	86,751.42
FINANCE DIRECTOR	II	67,623.36	69,652.06	71,741.82	73,535.17	75,373.54	77,257.88	79,189.33	81,169.06	83,198.29	85,278.25	87,410.20	89,595.46	91,835.34	94,131.23	96,484.51	98,896.62
FIRE CHIEF	III	77,090.63	79,403.35	81,785.45	85,830.09	85,925.84	88,073.99	90,275.84	92,532.73	94,846.05	97,217.20	99,647.63	102,138.82	104,692.29	107,309.60	109,992.34	112,742.15
POLICE CHIEF																	
PUBLIC WORKS DIRECTOR	IV	87,883.32	90,519.82	93,235.42	95,566.30	97,855.46	100,404.34	102,914.45	105,487.31	108,124.50	110,827.61	113,598.30	116,438.26	119,349.21	122,332.94	125,391.27	128,526.05
ASSISTANT CITY MANAGER	V	101,844.65	105,002.99	108,153.08	110,855.91	113,628.33	116,469.04	119,380.77	122,365.28	125,424.42	128,560.03	131,774.03	135,068.38	138,445.09	141,906.22	145,453.87	149,090.22
CITY MANAGER	VI	120,294.69	123,903.53	127,620.64	130,811.15	134,081.43	137,433.47	140,869.30	144,391.04	148,000.81	151,700.83	155,493.95	159,380.69	163,365.20	167,449.33	171,535.57	175,926.46

**CITY OF LIVE OAK PAY SCALE
2018/19 APPROVED HOURLY SCHEDULE**

Job Title	Pay Group	Range Steps																
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
GENERAL POSITIONS																		
PARKS MAINTENANCE WORKER	103	12,522	12,888	13,221	13,551	13,880	14,237	14,593	14,958	15,332	15,715	16,108	16,511	16,924	17,347	17,780	18,158	
PUBLIC WORKS MAINTENANCE WORKER																		
STORMWATER/PARKS MAINTENANCE WORKER																		
UTILITY MAINTENANCE WORKER																		
RECEPTIONIST																		
BUILDING MAINTENANCE/CUSTODIAN	104	13,274	13,672	14,014	14,364	14,723	15,091	15,469	15,855	16,252	16,658	17,075	17,501	17,939	18,387	18,847	19,247	
DEPUTY COURT CLERK																		
EQUIPMENT OPERATOR																		
UTILITY BILLING CLERK																		
ANIMAL CONTROL OFFICER	105	14,070	14,492	14,855	15,226	15,607	15,997	16,397	16,807	17,227	17,658	18,099	18,551	19,015	19,491	19,978	20,402	
TELECOMMUNICATIONS OFFICER	106	14,914	15,362	15,746	16,140	16,543	16,957	17,381	17,815	18,261	18,717	19,185	19,665	20,156	20,660	21,177	21,626	
FINANCE CLERK																		
MECHANIC																		
CODE ENFORCEMENT OFFICER	107	15,809	16,284	16,691	17,108	17,536	17,974	18,423	18,884	19,356	19,840	20,336	20,844	21,366	21,900	22,447	22,924	
EQUIPMENT OPERATOR II																		
SENIOR EQUIPMENT OPERATOR	108	16,758	17,261	17,692	18,134	18,588	19,053	19,529	20,017	20,518	21,030	21,556	22,095	22,647	23,214	23,794	24,299	
ADMINISTRATIVE ASSISTANT																		
EVIDENCE ROOM TECHNICIAN																		
EXECUTIVE ASSISTANT	109	17,763	18,296	18,754	19,223	19,703	20,196	20,701	21,218	21,749	22,292	22,850	23,421	24,006	24,606	25,222	25,757	
HR GENERALIST																		
PURCHASING/BUDGET COORDINATOR																		
ANIMAL CONTROL SUPERVISOR	110	18,829	19,394	19,879	20,376	20,885	21,407	21,943	22,491	23,053	23,630	24,221	24,826	25,447	26,083	26,735	27,302	
COURT CLERK																		
TELECOMMUNICATIONS SHIFT SUPERVISOR																		
FIRE INSPECTOR																		
FLEET SERVICES SUPERVISOR																		
PARKS SUPERVISOR																		
UTILITY SUPERVISOR																		
RECREATION COORDINATOR																		
ACCOUNTING SUPERVISOR	111	20,336	20,946	21,469	22,006	22,556	23,120	23,698	24,290	24,898	25,520	26,158	26,812	27,482	28,170	28,874	29,487	
BUILDING OFFICIAL	112	22,369	23,040	23,616	24,207	24,812	25,432	26,068	26,720	27,388	28,072	28,774	29,493	30,231	30,986	31,761	32,435	
ACCOUNTING SUPERVISOR	113	24,606	25,344	25,978	26,627	27,293	27,975	28,675	29,391	30,126	30,879	31,651	32,443	33,254	34,085	34,937	35,679	
BUILDING OFFICIAL																		
PUBLIC WORKS SUPERINTENDENT	114	27,067	27,879	28,576	29,290	30,022	30,773	31,542	32,331	33,139	33,967	34,817	35,687	36,579	37,494	38,431	38,247	
MANAGEMENT POSITIONS																		
CITY SECRETARY	I	28,519	29,374	30,255	31,012	31,787	32,582	33,396	34,231	35,087	35,964	36,863	37,785	38,729	39,698	40,690	41,707	
FINANCE DIRECTOR	II	32,511	33,487	34,491	35,353	36,237	37,143	38,072	39,024	39,999	40,999	42,024	43,075	44,152	45,255	46,387	47,546	
FIRE CHIEF	III	37,063	38,175	39,320	40,303	41,311	42,343	43,402	44,487	45,599	46,739	47,908	49,105	50,333	51,591	52,881	54,203	
POLICE CHIEF																		
PUBLIC WORKS DIRECTOR	IV	42,252	43,519	44,825	45,945	47,094	48,271	49,478	50,715	51,983	53,283	54,615	55,980	57,379	58,814	60,284	61,791	
ASSISTANT CITY MANAGER	V	49,012	50,482	51,997	53,297	54,629	55,995	57,395	58,829	60,300	61,808	63,353	64,937	66,560	68,224	69,930	71,678	
CITY MANAGER	VI	57,894	59,568	61,356	62,890	64,462	66,074	67,726	69,419	71,154	72,933	74,756	76,625	78,541	80,504	82,517	84,580	

**CITY OF LIVE OAK
2018/19 APPROVED POLICE ANNUAL SALARY SCHEDULE**

Position	Pay Group	Steps / Step Percentages														
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Police Officer	P-1	\$47,067.83	\$48,479.86	\$49,691.86	\$50,934.16	\$52,207.51	\$53,512.70	\$54,850.52	\$56,221.78	\$57,627.32	\$59,068.01	\$60,544.71				
		3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%				
Patrol Corporal Warrant Officer	P-2	\$51,712.47	\$53,263.85	\$54,595.44	\$55,960.33	\$57,359.34	\$58,793.32	\$60,263.16	\$61,769.73	\$63,313.98	\$64,896.83	\$66,519.25				
		3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%				
Police Sergeant	P-3	\$56,410.33	\$58,102.64	\$59,555.20	\$61,044.08	\$62,570.18	\$64,134.44	\$65,737.80	\$67,381.24	\$69,065.78	\$70,792.42	\$72,562.23	\$74,376.29	\$76,235.68	\$78,141.59	
		3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	
Police Sergeant - Detective	P-4	\$70,445.50	\$72,558.86	\$74,372.84	\$76,232.16	\$78,137.96	\$80,091.41	\$82,093.69	\$84,146.04	\$86,249.69	\$88,405.93					
		3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%					
Assistant Police Chief	P-5	\$80,878.82	\$83,305.18	\$85,387.81	\$87,522.51	\$89,710.57	\$91,953.33	\$94,252.17	\$96,608.47	\$99,023.68	\$101,499.27	\$104,036.76	\$106,637.67	\$109,303.62	\$112,036.21	\$114,837.11
		3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%

**CITY OF LIVE OAK
2018/19 APPROVED POLICE HOURLY PAY SCHEDULE**

Position	Pay Group	Steps / Step Percentages														
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Police Officer	P-1	\$22.629	\$23.308	\$23.890	\$24.488	\$25.100	\$25.727	\$26.370	\$27.030	\$27.705	\$28.398	\$29.108				
		3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%				
Patrol Corporal Warrant Officer	P-2	\$24.862	\$25.608	\$26.248	\$26.904	\$27.577	\$28.266	\$28.973	\$29.697	\$30.439	\$31.200	\$31.980				
		3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%				
Police Sergeant	P-3	\$27.120	\$27.934	\$28.632	\$29.348	\$30.082	\$30.834	\$31.605	\$32.395	\$33.205	\$34.035	\$34.886	\$35.758	\$36.652	\$37.568	
		3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	
Police Sergeant - Detective	P-4	\$33.868	\$34.884	\$35.756	\$36.650	\$37.566	\$38.505	\$39.468	\$40.455	\$41.466	\$42.503					
		3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%					
Assistant Police Chief	P-5	\$38.884	\$40.051	\$41.052	\$42.078	\$43.130	\$44.208	\$45.314	\$46.446	\$47.608	\$48.798	\$50.018	\$51.268	\$52.550	\$53.864	\$55.210
		3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%

**CITY OF LIVE OAK
2018/19 APPROVED FIRE ANNUAL SALARY SCHEDULE**

Position	Pay Group	Steps / Step Percentages													
		1	2	3	4	5	6	7	8	9	10	11	12	13	14
Firefighter/EMT	F-1	\$38,251.32	\$39,398.86	\$40,383.83	\$41,393.43	\$42,428.26	\$43,488.97	\$44,576.20	\$45,690.60						
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%						
Firefighter/Paramedic	F2	\$43,671.47	\$44,981.62	\$46,106.16	\$47,258.81	\$48,440.28	\$49,651.29	\$50,892.57	\$52,164.88	\$53,469.01	\$54,805.73	\$56,175.87	\$57,580.27		
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%		
Fire Lieutenant	F-3	\$59,879.01	\$61,675.38	\$63,217.26	\$64,797.69	\$66,417.63	\$68,078.08	\$69,780.03	\$71,524.53	\$73,312.64					
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%					
Fire Captain	F4	\$63,462.74	\$65,366.62	\$67,000.79	\$68,675.81	\$70,392.70	\$72,152.52	\$73,956.33	\$75,805.24	\$77,700.37	\$79,642.88				
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%				
Assistant Fire Chief	F5	\$75,742.51	\$78,014.79	\$79,965.16	\$81,964.29	\$84,013.39	\$86,113.73	\$88,266.57	\$90,473.24	\$92,735.07	\$95,053.44	\$97,429.78	\$99,865.52	\$102,362.16	\$104,921.22
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%

**CITY OF LIVE OAK
2018/19 APPROVED FIRE HOURLY PAY SCHEDULE**

Position	Pay Group	Steps / Step Percentages													
		1	2	3	4	5	6	7	8	9	10	11	12	13	14
Firefighter/EMT	F-1	\$13.879	\$14.296	\$14.653	\$15.019	\$15.395	\$15.780	\$16.174	\$16.579						
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%						
Firefighter/Paramedic	F2	\$15.846	\$16.321	\$16.729	\$17.148	\$17.576	\$18.016	\$18.466	\$18.928	\$19.401	\$19.886	\$20.383	\$20.893		
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%		
Fire Lieutenant	F-3	\$21.727	\$22.379	\$22.938	\$23.511	\$24.099	\$24.702	\$25.319	\$25.952	\$26.601					
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%					
Fire Captain	F4	\$23.027	\$23.718	\$24.311	\$24.919	\$25.542	\$26.180	\$26.835	\$27.506	\$28.193	\$28.898				
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%				
Assistant Fire Chief	F5	\$36.415	\$37.507	\$38.445	\$39.406	\$40.391	\$41.401	\$42.436	\$43.497	\$44.584	\$45.699	\$46.841	\$48.012	\$49.213	\$50.443
			3.0%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%

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

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

* \$150.00 Cap Per Employee

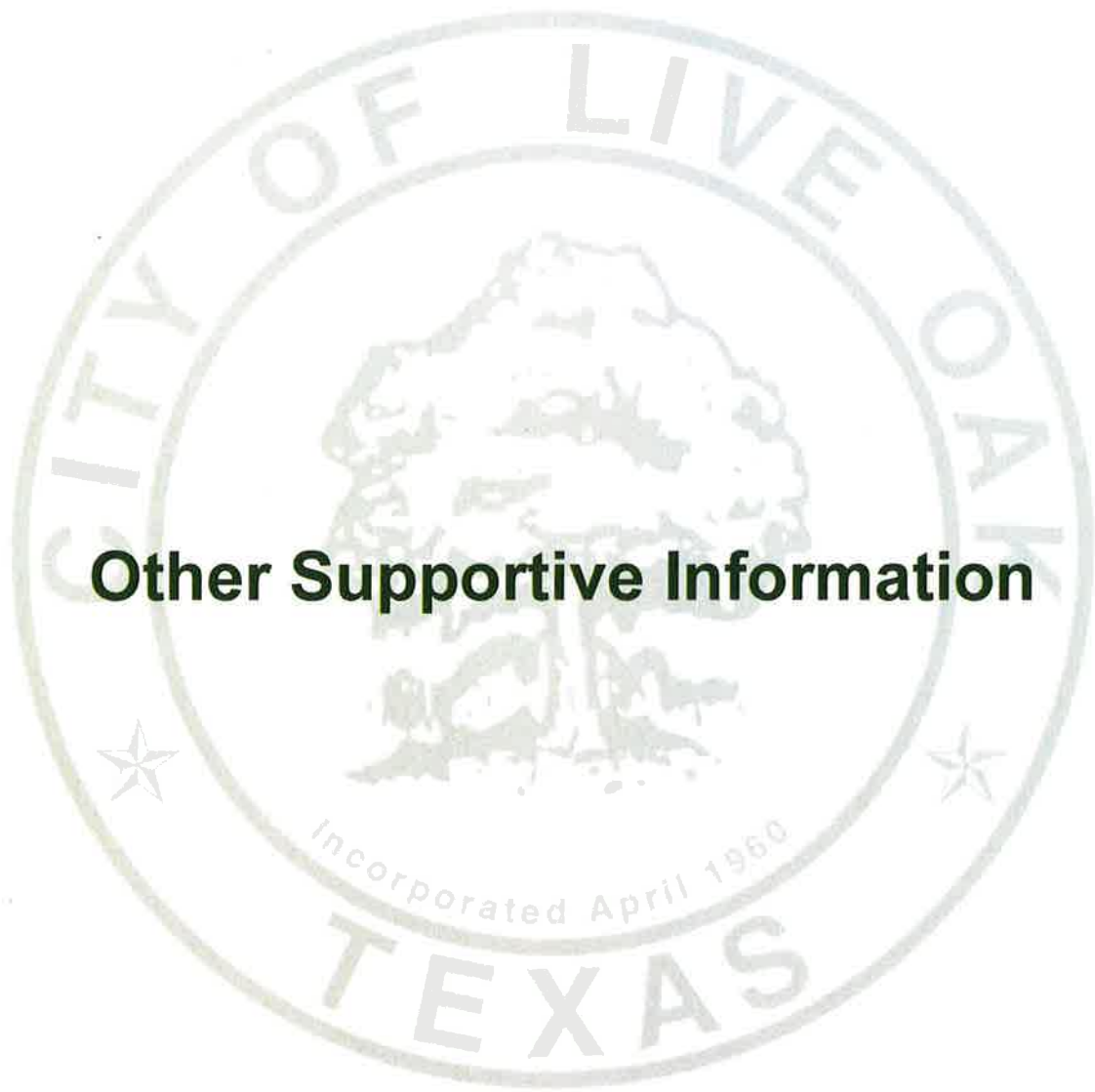
Type of Pay Incentive Pay	Monthly Amount
On-Call Pay	\$ 75.00
Police Field Training Officer (FTO) Pay	\$ 200.00
Police Emergency Response Team (ERT) Pay (SWAT)	\$ 50.00
Shift Differential Pay - Night Shift (6 PM - 6 AM)	\$ 100.00
Shift Differential Pay - Swing Shift (12 PM - 12 AM)	\$ 50.00

City of Live Oak, Texas
Approved Budget 2018/19

Seasonal Employee Hourly Pay Rate Schedule

<u>Position</u>	<u>Rate per Hour</u>
1st Year Lifeguard	9.64
2nd Year Lifeguard	10.15
Sr. Lifeguard	10.71
Lifeguard - Head Guard	12.50
Lifeguard - Pool Party	10.97
Lifeguard - Swim Lesson	10.97





Other Supportive Information

City of Live Oak

Approved Draft Budget 2018/19

MISCELLANEOUS STATISTICS

Date of Incorporation: April 1960
Form of Government: Charter Council-Manager
Council Composed of: Mayor, Mayor Pro-Tem, Four Council Members

STATISTICS

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

UTILITIES

WATER

Residential Customers – 2,585
Commercial Customers - 195

SEWER

Residential Customers – 4,500
Commercial Customers - 225

PARKS & RECREATION

Live Oak Park – 80 Acres
Woodcrest Park – 35 Acres
Pool Park – 5 Acres
Live Oak Lake
Swimming Pool – 200 Max Capacity
Municipal Clubhouse – 900 sq ft
Youth Building – 780 sq ft
Disc Golf Course – 34 Baskets

UNDERDEVELOPED PARK LAND

Blaha Park – 5 Acres
Montanio Park – 5 Acres
Continuation of Live Oak Park – 17 Acres