City of Live Oak, Texas Fiscal Year 2020/21 Annual Draft Budget

Due to the passage of S.B. No. 656, Section 102.007 of the Texas Local Government Code was amended to require that the following information be included as the cover page for a budget document:

- 1. "This budget will raise more revenue from property taxes than last year's budget by an amount of \$289,729, which is a 4.89% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$204,084."
- 2. The record vote of each member of the governing body by name voting on the adoption of the 2020/2021 budget is as follows:

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

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

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

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

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

4. The total amount of outstanding municipal debt obligations secured by property taxes is \$13,019,707. (including principal and interest). The total amount of outstanding debt obligations considered self-supporting is \$3,249,988. Self-supporting debt is currently secured by inter-local agreements with the Economic Development Corporation and supported by sales tax revenues or the City's Utility Fund.

Fiscal Year 2020-21 Principal & Interest Requirements for Debt Service are:

a. Property Tax Supported Debt: \$1,408,698

b. Self-Supporting Debt: \$907,212

City of Live Oak, Texas Fiscal Year 2020

October 1, 2020 - September 30, 2021

City Council



Mary M. Dennis Mayor



Mendell Morgan
Council Member, Place 1



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



Ramon Norris Jr.
Council Member, Place 3



Ed Cimics
Council Member, Place 4



Aaron Dahl Council Member, Place 5

Executive Managers

Scott Wayman, City Manager Leroy Kowalik, Director of Finance Linc Surber, Chief of Fire Deborah Goza, City Secretary Michael Hornes, Assistant City Manager
Dan Pue, Chief of Police
Mark Wagster, Director of Public Works

City of Live Oak Proposed Draft Budget 2020/21

MISCELLANEOUS STATISTICS

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

STATISTICS

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

UTILITIES

WATER

Residential Customers – 2,623 Commercial Customers - 170

SEWER

Residential Customers – 4,561 Commercial Customers - 218

PARKS & RECREATION

Live Oak Park – 97 Acres
Woodcrest Park – 35 Acres
Pool Park – 5 Acres
Live Oak Lake
Swimming Pool – 200 Max Capacity
Municipal Clubhouse – 900 sq ft
Youth Building – 780 sq ft
Disc Golf Course – 34 Baskets

UNDERDEVELOPED PARK LAND

Blaha Park – 5 Acres Montanio Park – 5 Acres

CITY OF LIVE OAK TERMS AND DEFINATIONS

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

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

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

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

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

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

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

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

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

DEPARTMENT - A specific functional area within the organization.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

City of Live Oak Working Draft Budget 2020/21 Table of Contents

General Information Miscellaneous Statistics Glossary of Accounts

2020/21 Budget Message / Assumptions	
Department Organizational Charts	I - XVIII
Summary – All Funds	1
2020/21Ad Valorem Tax Rates.	
2020/21116 (6101011 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
General Fund	
General Fund Proposed Budget FY 2021	6
General Fund Approved Budget FY 2020	
General Fund Graphs FY 2021	
General Fund – Revenues	10
City Council	13
City Manager Office	14
City Secretary Office	16
Municipal Court	18
Finance	20
Emergency Management	22
Police Department	24
Communication Services	
Fire & EMS Services	
Public Works General	
Street Maintenance	
Animal Control	
Parks Maintenance	
Recreation	
Planning & Zoning	
Development Services	
Information Technology	
Other Financing Uses	
General Fund Capital Requests	
General Fund Additional Reserve Requests	48
Abatement Fund	
Abatement Fund	51
Asset Replacement Fund	
Summary	
Asset Replacement Fund Capital Request	57
General Fund Depreciation Schedule	
EDC & Storm Water Depreciation Schedule	60

Debt Service Fund

Summary	61
GO Long Term Debt Instruments Summary Totals	63
General Obligation Bonds, Series 2010	64
General Obligation Bonds, Series 2014	65
Special Revenue Fund	
Forfeiture Fund	67
Forfeiture Fund Capital Request	70
Federal/State Grand Fund	
Child Safety Fund	
Court Technology Fund	
Court Technology Fund Capital Request	
Court Security Fund	
Hotel/Motel Occupancy Tax Fund	
Emergency Radio System Fund	87
Emergency Radio System Fund Capital Request	
Public, Educational and Governmental Access Channel (PEG) Fund	91
Alamo Regional SWAT Fund	
Alamo Regional SWAT Fund Capital Request	96
Capital Projects Funds	
Capital Projects Fund	97
Capital Projects Fund Capital Request	99
Capital Projects Project Requests	100
Woodcrest Park Fund	101
Enterprise Funds	
Utility Operations Fund	103
Utility Development/Renewal & Replacement Fund	
Utility Development/Renewal & Replacement Fund Capital Request	
Storm Water Operations Fund	
Economic Development Corporation Fund	
Economic Development Corporation Fund	119
Capital Outlay & Personnel Requests	
Capital Requests	126
2020/21 Proposed Annual Salary Schedules	142
Certification Pay Schedule	149
Seasonal Employee Hourly Pay Rate Schedule	150



2020/21 BUDGET MESSAGE

Date:

September 8, 2020

To:

Mayor and City Council

From:

Scott Wayman, City Manager

Leroy Kowalik, Finance Director

Subject:

2020/21 Budget

Well-Nourished Foundations Promote Growth For Any Circumstance

A quick look back:

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

2014/15 - 2016/17 — Was all about the good economic turnaround and new growth.

2017/18 – 2018/19 – "Changing Tracks" and "All Aboard"

Moving forward:

2019/20 -

- "Yesterday's Decisions Created Today's Opportunities"

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

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

During the past 11-12 years, City Management and City Council worked hard to prepare the City for the next round of substantial growth while keeping the City financially sound. City Management and City Council stayed steady with the fiscal policies and structures that were necessary to achieve the strong fiscal foundation that we have now. It is this same strong fiscal foundation we now call upon to get us through this economic situation quickly.

The 2020/21 budget cycle continues to reflect a prosperous environment. The City continues to see signs of a positive economy with new growth popping up around town. The level of sales tax remittance during 2014 - 2019 has been incredible. 2019/20 is projecting to see a decrease in sales tax levels due to the current economic situation but the proposed 2020/21 budget is projecting a strong recovery to get levels back where they were. The 2020 Certified Tax Rolls reflect that residential and commercial property values are still on the rise slightly. The City had over \$49.5 million of new taxable value added to the tax rolls for properties coming on board since last year; and, there continues to be a huge increase in commercial development interests and groundbreakings within the City.

The 2020/21 budget continues to illustrate that the City remains in a strong and stable financial position. The key focal point in this year's budget process was "looking to the future" as we work through this health crisis. There were no major changes to this 2020/19 budget. There are some temporary transfer suspensions due to the current situation to help keep us fiscally sound and ensure us that the City will get through this fiscally sound. Many assumptions and estimates in this budget are comparable to prior budgets. The City will continue to support a wide variety of programs and services that have become dear to many of the citizens. The City continues to align the cash flows necessary to sustain these services and programs at the high level that is expected.

The annual budget did not increase property tax above the no-new-revenue rate. The no-new-revenue rate, by definition, is the tax rate that is necessary to bring in approximately the same amount of total tax revenue as the previous year on property taxed in both years. Council voted to proceed with the budget process at a property tax rate of \$0.412217 per \$100 of taxable value, which is the calculated no-new-revenue tax rate.

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

- 1. This year's budget continues to look forward to align and prepare itself for a stable future.
- 2. "Well-Nourished Foundations Promote Growth For Any Circumstance" is the theme for this year's budget. Previous budgets allowed the City to have the stable well-nourished foundation that is necessary in order to withstand obstacles that may come our way. The results of these efforts were visible in the preparation of this year's budget. This committed effort has allowed this budget to continue the growth that is necessary to extend City services to newly developed areas around town at the same high levels that it has been doing for everyone else. It also will allow the City to rebuild some of its revenue capacity lost to the economic shutdown from this health crisis. This budget temporarily suspended the process of contributing funds to the Capital Projects Fund for future maintenance and renovation projects, as well as some smaller, new projects, when they become a priority. As a result, this year's budget does not have any new major capital projects slated for funding. We will be looking to restore this capital project program when things return back to normal.
- 3. Staff is again proposing to utilize the fund balance within the General Fund as a funding source for several one-time expenditures and emergency maintenance costs. The City has a fiscal policy

in place that recommends maintaining at least six months of General Fund operating expenditures in reserves. The City currently maintains a fund balance that is greater than six months of operating expenditures.

- 4. Continue to seek other opportunities to relieve the burden placed on stabilized revenue streams within the General Fund. This could be accomplished by finding new revenue streams, outsourcing certain functions or possibly consolidating functions.
- 5. Complete the projects currently underway and begin the proper maintenance of these projects to the highest level possible.
- 6. Evaluate any new goals and objectives of the current Council and align them to the long term plan for the City.
- 7. Continue to monitor personnel costs (salary and benefits) in order to keep Live Oak's salaries competitive among area cities.
- 8. This budget is proposing a moderate utility rate increase for water and sewer services. The main reason for the increases is to address the increasing cost of sewage treatment and the demand on the Utility Renewals and Replacement (R&R) fund that is funded from the Utility Operations Fund via an internal transfer. The R&R fund is where major repairs and maintenance are recorded, as well as utility capital equipment.

The City held a budget workshop that again helped City Management and Council prepare for the future of Live Oak. It was a very productive workshop that gave Council the opportunity to review and voice any concerns on the 2020/21 budget. It also allowed Council the opportunity to share their concerns with regards to the future of the City. At a following City Council Meeting, it was the unanimous vote of Council to propose a property tax rate that is the calculated no-new-revenue rate. The rate of \$0.412217 per \$100 valuation is the calculated no-new-revenue tax rate.

In conclusion, the City of Live Oak has endured many challenges over the past twelve plus years. The COVID19 health crisis is just another challenge that we now face. The fruits of many fiscal decisions over the same time period will allow the City to pull through this latest challenge with very little or no long-term effects. There is no magical template that cities can follow to ensure sustainability or prepare them for any future hurdles. City Council and staff can only make the best fiscal policies with the situations at hand. Over the years, the City stood strong on the concept of staying lean within all departments. While other cities around us where adding various public facilities and then hiring employees to staff these facilities, Live Oak stood strong on the basis of being fiscally responsible to our citizens and our bondholders. This approach created the City's well-nourished foundation that will allow us to push through these challenges and allow the City's roots to remain very strong so that we will get back to being prosperous. The City of Live Oak is still in some exciting times despite what is currently going on. The storyline of this budget "Well-Nourished Foundations Promote Growth For Any Circumstance" is quite appropriate. While preparing this year's budget, the City remained cognizant of future year's potential challenges and to proactively deal with these challenges. This budget continues

of current services and the stress that future economies Through the budget process, this Council and City Manag City will be facing and how to withstand it.	
Sincerely,	
Scott Wayman City Manager	Leroy Kowalik Finance Director

to lay the foundation which can be built upon in order to align the City with the future maintenance costs



Attachment A

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

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

Revenues

Sales Tax Revenue

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

Franchise Fees

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

Property Tax

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



Attachment A

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

Fund Balance

The City will again propose to utilize part of the City's General Fund unassigned fund balance. The 2019/2020 budget contained a transfer of funds (\$1,250,000) to the Asset Replacement Fund to cover the shortage of replacement funds necessary for the replacement of two large fire apparatuses (Ladder truck and Pumper truck) in 2-3 years, as well as, a loan transfer of \$500,000 to the utility operations fund for the acquisition of a new "Fixed Base" metering system. In preparing, the 2020/2021 budget, the effects of COVID-19 are also factored in to determine at what level the reserves can act as a funding source while still maintaining a healthy level.

Expenditures

Personnel Costs

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

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

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



Attachment A

discussions until a recovery track record can be established.

- The City continues discussions with upper management on adding personnel.
- If necessary, we can asterisk the proposal of making the part-time deputy court clerk a full-time position contingent upon the pace of the recovery.
- O The City recently underwent a Salary Compensation and Benefit Study. This study was funded in the current 2019/20 budget. The presented budget contains a 1.5% market adjustment across all pay ranges.
- o The presented budget continues with the step program. Eligible employees are proposed to get their annual step increase. An annual step is 2.5%.
- Currently health care costs are anticipated to increase at a sizable rate.
 - HUB International (the City's 3rd party benefit administrator) met with staff to inform of what to expect for the upcoming year. The City has fared better this year than the last couple of years but there were still some sizable claims that are causing the projections for rate renewals to be significant. A 25% increase in contained in this budget for health premiums. Our benefit administrators are currently working to get bring that increase amount down.
 - As the process concludes and the best and final offers are given, staff will make any modifications to the proposed budget prior to adoption.
- TMRS (retirement) has issued their rate letter for the upcoming year and our FULL rate has decrease slightly for the upcoming year. The City began paying down the net pension obligation (NPO) in the 2014/15 budget and has satisfactory paid off the obligation. This NPO was created when TMRS modified their actuarial tables which cause everyone's retirement rates to increase sharply. They offered cities the ability to fund at the "full rate" or at a lower "phase-in" rate for 5 years. Live Oak decided to fund TMRS at the lower phase-in



Attachment A

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

Other expenditures

There are varying changes to department budgets and can be discussed as needed. Most changes in supplies and other services and charges were very minimal. The biggest increases to departmental budgets are in capital requests which we will further discuss in the workshops.

Reserve Funded Items

This presented budget continues the utilization of unassigned fund balance to fund certain items. At September 30, 2019, the City's fund balance was just over 12 months' worth of general operating expenditures. In the 2019/2020 budget, Council approved the transfer of funds (\$1,250,000) to the Asset Replacement Fund to cover the shortage of replacement funds necessary for the replacement of two large fire apparatuses (Ladder truck and Pumper truck) in 2-3 years, as well as, a loan transfer of \$500,000 to the utility operations fund for the acquisition of a new "Fixed Base" metering system. The City again is utilizing its fund balance to cover the cost of capital, one-time expenditures and contingencies as a way to manage its level of fund balance.

Items for discussion necessary for the final budget preparation:

General Fund:

Revenue – Discuss methodology behind sales tax projections.

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

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



Attachment A

Capital Outlay –We will go through these items in the budget workshops. Many of the requests are one-time requests or purchases that will take the department out into the future. The largest capital purchase in the budget (\$325,000) is a replacement of the current playscape in the main city park. The City is working with the EDC to potential fund some or all of this project.

Asset Replacement Fund:

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

Debt Service Funds:

The debt schedules and debt obligations contained in this proposed budget are those that have been previously authorized. The last debt issuance was the 2014 General Obligations bonds. Discussions will be needed on the possibility of issuing new debt (approx. \$4 million) for some major street projects.

Special Revenue Funds:

The City utilized several special revenue funds to track revenues and expenditures that are unique for a specific purpose. Examples of these funds are: Child Safety Fund, Court Technology Funds, Court Security Funds, etc. There are no major changes in the status of these funds for the 2020/21 proposed budget.

Capital Projects Fund:

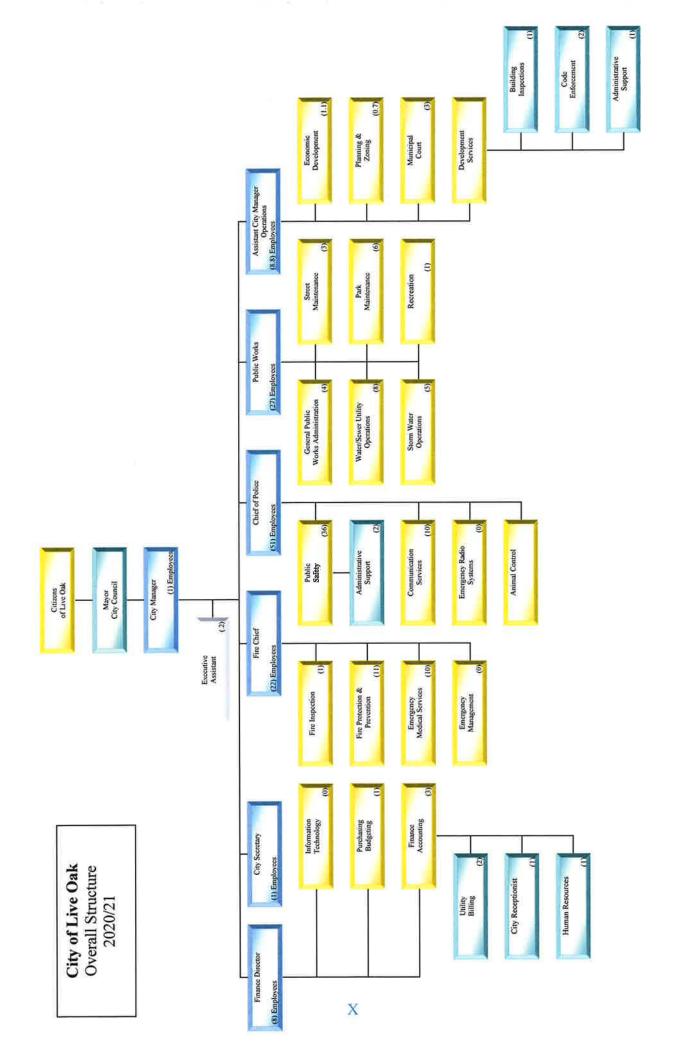
This budget suspends the funding of the funding of the Capital Projects Fund due to the effects of COVID-19. Staff has recommended funding a couple of small facility rehab projects through the Capital Projects Fund. In addition to these small projects, the parks department will continue purchasing decorative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

Utility Funds:

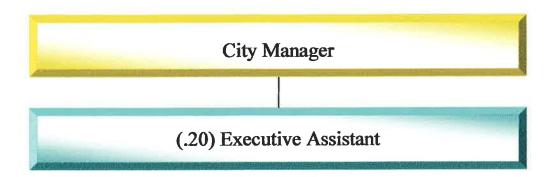
In the current fiscal year, City Council passed an Ordinance that increased our sewer rates. This rate increase went into effect in January 2020. The proposed 2020/21 budget does contain rate increases to both water and sewer.

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

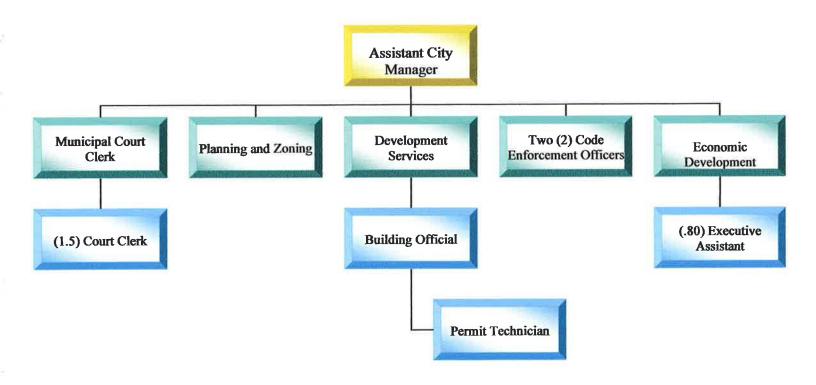




City of Live Oak City Manager Department Organizational Chart



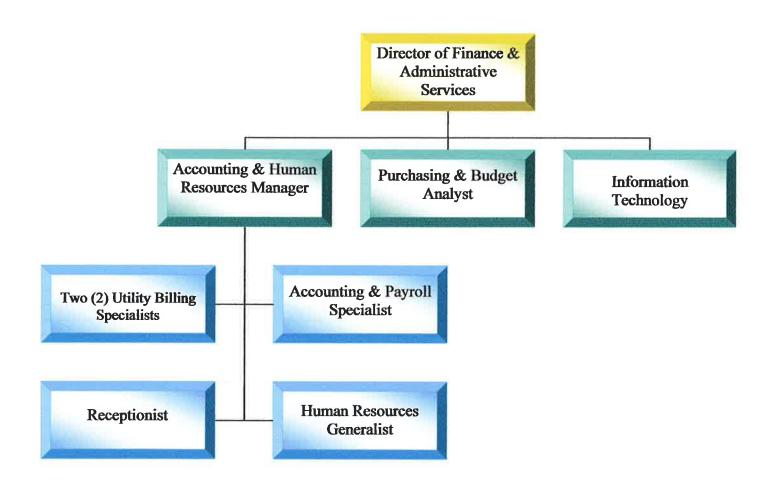
City of Live Oak Assistant City Manager Department Organizational Chart



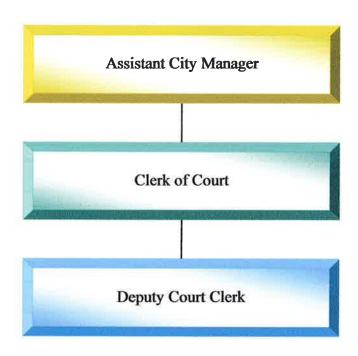
City of Live Oak City Secretary Department Organizational Chart

City Secretary

City of Live Oak Finance Department Department Organizational Chart

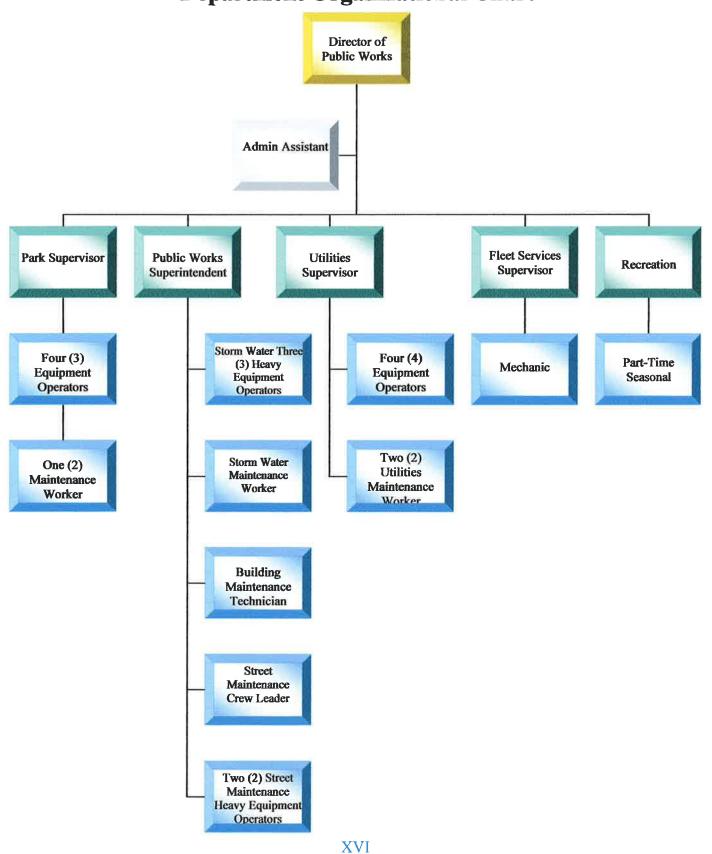


City of Live Oak Municipal Court Department Organizational Chart

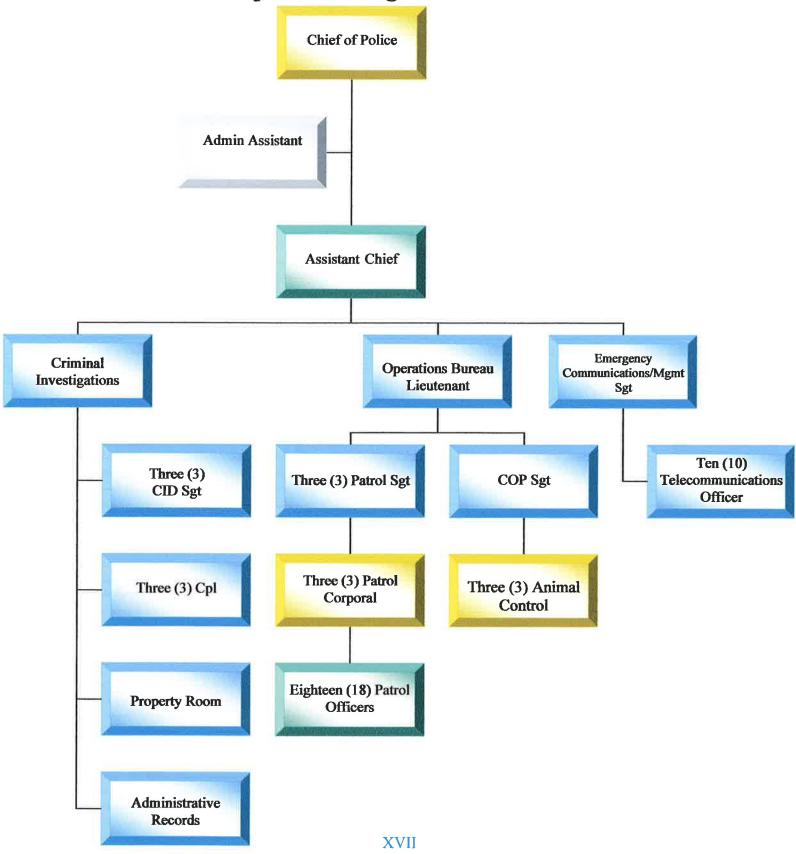


City of Live Oak

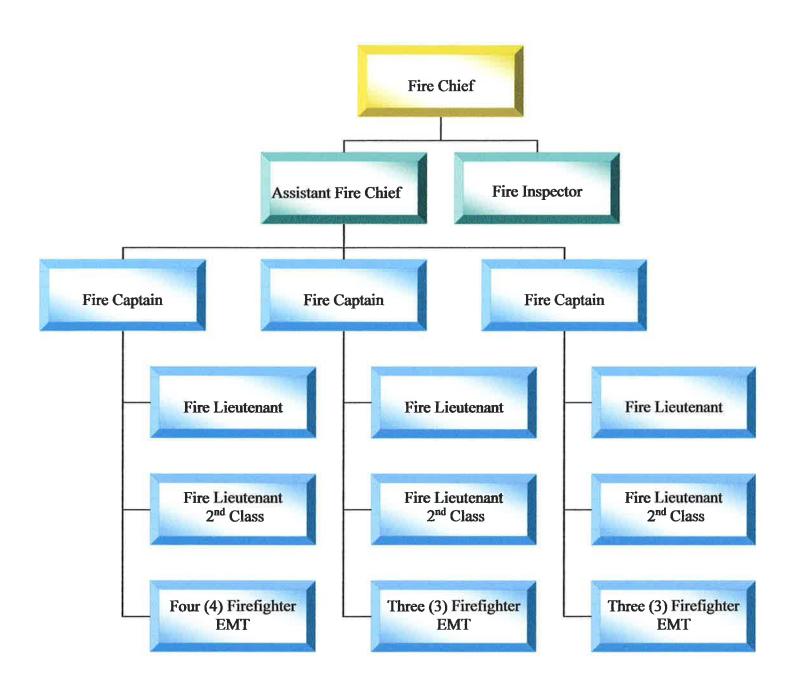
Public Works **Department Organizational Chart**



City of Live Oak Police Department Department Organizational Chart



City of Live Oak Fire Department Department Organizational Chart

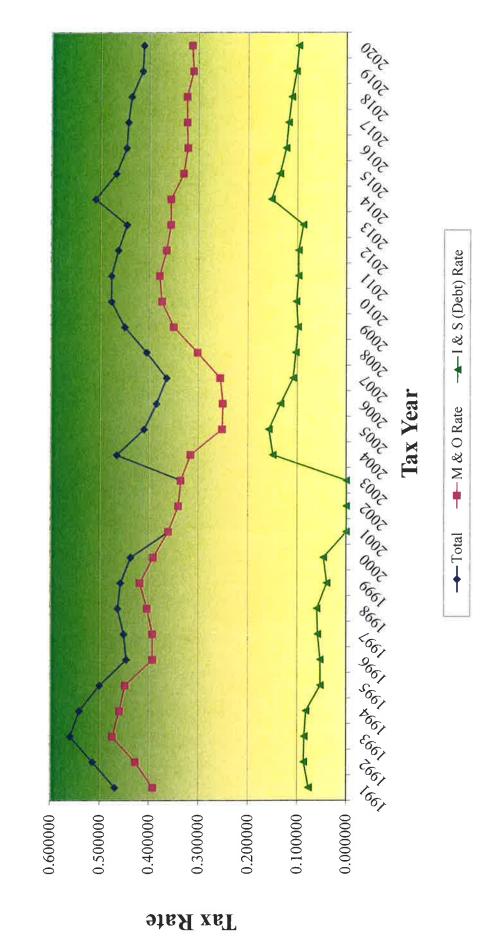


Summary—All Funds

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

	Estimated Beginning Balance Oct. 1, 2020	Estimated Revenues	Transfers	Proposed Expenditures	Transfers Out	Use of Fund Balance	Estimated Ending Balance Sept. 30, 2021
General Fund	\$ 10,216,648	\$14,347,710	\$ 292,500	\$14,190,030	\$ 450,180	\$ 703,226	\$ 9,513,422
Abatement Fund	10,389	7,000		16,000	8	3	1,389
Asset Replacement Fund	4,474,177	40,000	567,087	301,300	12 22	<u> </u>	4,779,964
Debt Service Fund	400,960	1,410,198	907,212	2,317,410	£	3 <	400,960
Special Revenue Funds							
Forfeiture Fund	76,877	52,260	:=:	70,000	=:	-	59,137
Federal/State Grants Fund	: ∂	S.50		-	77		ŝ
Child Safety Fund	104,399	17,000	S=3	22,800	1 =	-	98,599
Court Technology Fund	122,031	14,500		20,015	-	-	116,516
Court Security Fund	49,893	10,750	12	22,700	-	-	37,943
Hotel Occupancy Tax Fund	1,252,110	540,000	250	550,000	7.5	-	1,242,110
Emergency Radio Sys Fund	91,265	37,750		24,015	20,000	2	85,000
PEG Fund	339,880	45,000	:=:	55	ne.	-	384,880
Alamo Regional SWAT Fund	46,182	39,000	6,500	15,035	18	×	76,647
Capital Projects Funds							
Capital Projects Fund	927,524	10,000	;€:	192,010	: =:	=	745,514
Woodcrest Park Fund	30)	•	*	V a	-	æ	<u>u</u>
Enterprise Funds							
Utility Operations Fund	377,125	4,675,750	:=:	4,114,025	603,002	-	335,848
Utility Dev/R&R Fund	1,095,900	20,000	310,000	1,015,000	12	-	410,900
Stormwater Operation Fund	438,842	630,000	**	843,750	60,222	7	164,870
Economic Dev. Corp. Fund	3,451,360	2,123,083		887,575	949,895		3,736,973
Total Funds	\$ 23,475,562	\$24,020,001	\$2,083,299	\$24,601,665	\$2,083,299	\$ 703,226	\$ 22,190,672

City of Live Oak Ad Valorem Tax Rates



City of Live Oak 2020/21 Proposed Budget Ad Valorem Tax Rates

TAX YEAR	FISCAL YEAR	TOTAL	MAINTENANCE & OPERATIONS	INTEREST & SINKING	SALES TAX ADJUSTMENT RATE
1991	1992	0.468600	0.391300	0.077300	
1992	1993	0.513820	0.426700	0.087120	
1993	1994	0.559290	0.473197	0.086093	
1994	1995	0.540940	0.458630	0.082310	
1995	1996	0.500000	0.446960	0.053040	
1996	1997	0.445160	0.391653	0.053507	
1997	1998	0.450340	0.391645	0.058695	
1998	1999	0.462730	0.402442	0.060288	
1999	2000	0.456881	0.417212	0.039669	
2000	2001	0.436881	0.390218	0.046663	
2001	2002	0.360000	0.360000	0.000000	
2002	2003	0.340000	0.340000	0.000000	
2003	2004	0.335000	0.335000	0.000000	
2004	2005	0.465000	0.314837	0.150163	
2005	2006	0.410000	0.251521	0.158479	
2006	2007	0.385000	0.250039	0.134961	
2007	2008	0.364400	0.255248	0.109152	
2008	2009	0.405131	0.301238	0.103893	0.189724
2009	2010	0.449369	0.350000	0.099369	0.183175
2010	2011	0.476783	0.373790	0.102993	0.195554
2011	2012	0.477291	0.378511	0.098780	0.199927
2012	2013	0.463155	0.364903	0.098252	0.198699
2013	2014	0.445401	0.356360	0.089041	0.189909
2014	2015	0.510000	0.356363	0.153637	0.174395
2015	2016	0.467691	0.330927	0.136764	0.174380
2016	2017	0.446837	0.322620	0.124217	0.168724
2017	2018	0.443475	0.324175	0.119300	0.163679
2018	2019	0.437087	0.324394	0.112693	0.157692
2019	2020	0.414686	0.311410	0.103276	0.164434
2020	2021	0.412217	0.313911	0.098306	0.160008



10 - General Fund

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

GENERAL FUND PROPOSED BUDGET FISCAL YEAR 2020/2021

Estimated Beginning Fund Balance October 1, 2020:

\$10,216,648

Estimated Revenues:

14,640,210

Proposed Expenditures:

Troposou emponential			Other		
	Personnel		Services	Capital	Total
Department	Services	Supplies	& Charges	Outlay	Expenditures
City Council	3,130	16,200	220,000	=	239,330
City Manager's Office	252,600	2,000	33,800	-	288,400
City Secretary's Office	114,325	53,830	323,620	23,500	515,275
Municipal Court	213,350	9,400	119,315	1,545	343,610
Finance Department	434,650	22,750	179,230	2	636,630
Emergency Management Office	-	2,775	14,060	=	16,835
Police Department	4,224,600	166,789	247,273	21,870	4,660,532
Communication Services	695,250	14,000	49,792	=	759,042
Fire & EMS Services	2,229,000	159,593	350,176	81,650	2,820,419
Public Works	364,000	300,015	470,400	15,000	1,149,415
Street Maintenance	215,250	111,415	249,900	-	576,565
Animal Control	221,250	25,975	40,502	13,000	300,727
Parks Maintenance	400,000	74,400	131,700	30,000	636,100
Recreation	163,750	30,750	89,800	-	284,300
Planning & Zoning	121,025	4,000	36,350		161,375
Development Services	301,250	9,115	74,670	1.00	385,035
Information Technology	=	6,350	334,050	76,040	416,440
Transfers Out.		(2)	6,500	443,680	450,180
Total Expenditures	9,953,430	1,009,357	2,971,138	706,285	14,640,210

Net Revenues/Expenditures

Less Fund Balance Used in 2021 Operations

(703,226)

Ending Fund Balance September 30, 2021:

\$ 9,513,422

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

Beginning Fund Balance October 1, 2019:

\$11,766,622

Estimated Revenues:

16,673,941

Approved Expenditures:

			Other		
	Personnel		Services	Capital	Total
Department	Services	Supplies	& Charges	Outlay	Expenditures
				=	:
City Council	3,130	16,200	310,000	*	329,330
City Manager's Office	244,650	2,000	34,600		281,250
City Secretary's Office	109,960	50,940	341,120	= 0	502,020
Municipal Court	164,050	8,450	119,065		291,565
Finance Department	449,100	23,350	169,280	€.	641,730
Emergency Management Office	74	2,775	13,750	-	16,525
Police Department	4,097,000	161,147	240,165	64,350	4,562,662
Communication Services	670,400	17,550	51,352	87,480	826,782
Fire, Inspections & EMS Services	2,137,000	123,401	321,660	114,250	2,696,311
Public Works	346,500	304,115	470,400	45,000	1,166,015
Street Maintenance	233,200	110,915	249,900	5,000	599,015
Animal Control	233,750	22,925	43,392	-	300,067
Parks Maintenance	385,050	74,400	131,700	20,000	611,150
Leisure Services	162,700	30,400	89,325	8	282,425
Planning & Zoning	117,050	4,000	67,000	-	188,050
Development Services	293,300	9,680	96,705	*	399,685
Information Technology	:::::::::::::::::::::::::::::::::::::::	6,075	311,683	69,855	387,613
Transfers Out.		-	871,500	1,720,246	2,591,746
Total Expenditures	9,646,840	968,323	3,932,597	2,126,181	16,673,941

Net Revenues/Expenditures

Less Fund Balance Used in 20120Operations

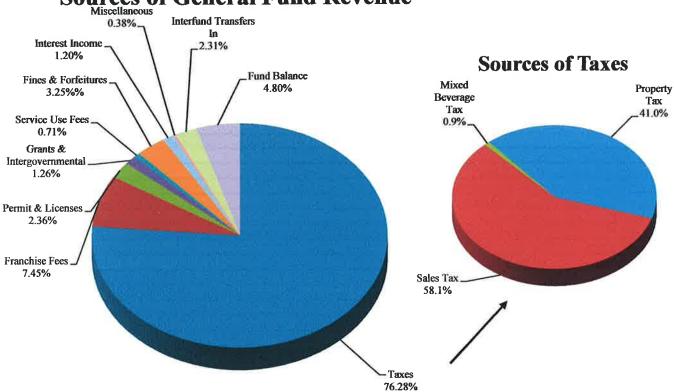
(2,220,089)

Ending Fund Balance September 30, 2020:

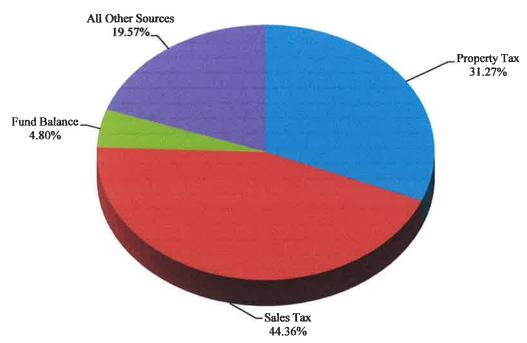
\$ 9,546,533

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



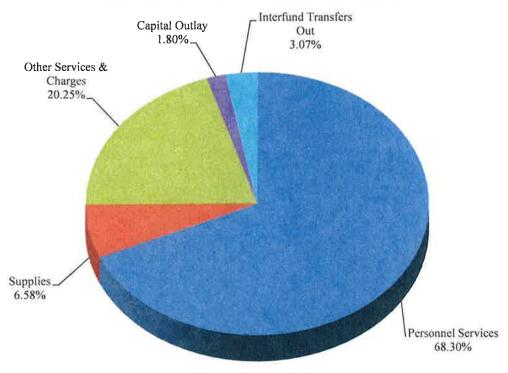


Sources of General Fund Revenue

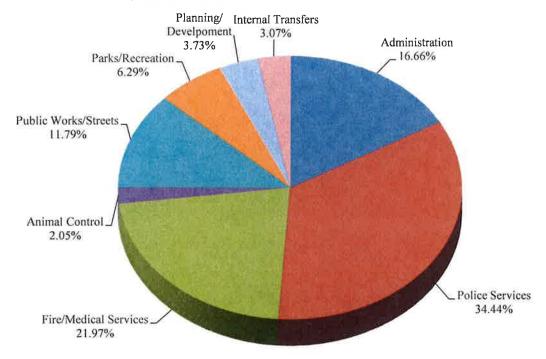


City of Live Oak Proposed Budget - General Fund Fiscal Year 2020/21

Uses of General Fund Revenue



Uses of General Fund Revenue



	Audited Current FY 2019/20		Proposed	Budget	
	2018/19	Amended	Projected	Budget	Increase/
	Actual	Budget	End-of-Year	FY 2020/21	(Decrease)
REVENUES					
TAXES - AD VALORM					
310.110 Current AdValorem Tax Rev	4,255,160	4,448,289	4,448,289	4,731,855	283,566
310.120 Del'q AdValorem Tax Rev	_	4,000	·	4,000	×
310.700 Penalty/Interest - AdV Tx	_	1,000	.=:	1,000	=
310.800 Vehicle Inventory Tax Overage	3,598	6,000	15,841	6,000	
310.900 Refunds - AdValorem Taxes	÷	(1,000)	40	(1,000)	₩
310.912 Incentive - RBFCU	-	(72,000)	31,938	(36,728)	35,272
310.913 Incentive - IKEA/LOTC		(,,,,,	- 1,7-2	(126,651)	(126,651)
TOTAL TAXES - AD VALORM	4,258,758	4,386,289	4,496,068	4,578,476	192,187
TOTAL TAXES - AD VALORM	4,230,730	4,300,209	4,490,000	4,576,470	192,107
TAXES - OTHER					
311,300 General Sales/Use Tax Revenue	4,758,018	5,283,207	4,424,957	4,697,092	(586,115)
311.301 Sales/Use Tax to Reduce AdV Tx	2,379,009	2,641,603	2,212,479	2,348,546	(293,057)
311.398 Sales Tax Incentive Payment	(420,977)	(718,047)	(393,247)	(550,930)	167,117
312.000 Mixed Beverage Tax	92,582	115,000	75,000	95,000	(20,000)
TOTAL TAXES - OTHER	6,808,631	7,321,763	6,319,189	6,589,708	(732,055)
1011121111100 0111211	3,000,000	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-,,,	-,,,	(,)
FRANCHISE FEES					
313.100 San Antonio Water System	9,441	10,000	9,400	10,000	75
313.200 City Public Service Energy	771,281	780,000	780,000	780,000	5
313.300 Waste Management Franchise Fee	74,961	55,000	70,000	65,000	10,000
313.400 Cable TV Franchise Fees	160,488	115,000	160,000	140,000	25,000
313.500 Telephone Franchise Fees	82,288	115,000	70,000	90,000	(25,000)
313.600 Universal City Water Franchise	3,344	5,000	3,000	5,000	
TOTAL FRANCHISE FEES	1,101,802	1,080,000	1,092,400	1,090,000	10,000
PERMITS & LICENSES				= 000	
320.110 Alcoholic Bev Permit Rev	7,143	7,000	6,000	7,000	(10.000)
320.210 Food Est Permit Revenue	30,200	45,000	25,000	35,000	(10,000)
320.250 Food Handler Training Fee	50	1,500	100	500	(1,000)
320.310 Alarm Permit Revenue	6,180	5,000	4,000	5,000	=
320.810 Cert of Occupancy Revenue	1,150	1,500	1,500	1,500	-
320.830 Solicitors Permit Revenue		1,000	100	1,000	-
320.840 Coin Operated Machine Permit	2,055	3,000	2,200	3,000	
321.100 Contractor Fee Revenue	12,800	35,000	15,000	35,000	8
321.110 Building Permit Revenue	385,153	175,000	150,000	175,000	- C C C C
321.130 Plumbing Permit	39,307	15,000	26,000	20,000	5,000
321.140 Electrical Permit	50,300	15,000	32,000	20,000	5,000
321.150 HVAC Permit	61,888	25,000	30,000	30,000	5,000
321.170 Sewer/Water Line Repair Permit	•	1,000	150	1,000	-
321.200 Fire Sprinkler Permit	934	1,500	1,500	1,500	¥.
	10				

		Audited Current FY 2		Y 2019/20	Proposed	Budget
		2018/19 Actual	Amended Budget	Projected End-of-Year	Budget FY 2020/21	Increase/ (Decrease)
REVENUES	8					
321.300	Animal License Revenue	1,564	1,000	2,000	1,000	=
321.400	St/Curb/Sidewalk Permits	2	100	3	100	2
321.900	Demolition Permit	8,568	500	500	500	=
321.920	Fence Permit Revenue	1,531	1,000	500	1,000	*
321.990	Miscellaneous Permit Rev	10,394	7,000	10,000	7,000	т
	TOTAL PERMITS & LICENSES	619,216	341,100	306,550	345,100	4,000
GRANTS &	INTER-GOVT ALLOCATION					
334.300	LEOCE Allocation	V=	₩.	<u>=</u>	27	12
339.100	Dispatch Service Fees	170,000	190,000	170,000	185,000	(5,000)
	TOTAL GRANTS & INTER-GOVT	170,000	190,000	170,000	185,000	(5,000)
SERVICE US	SE FEES					
341.300	Zoning/Subdivision Fees - Plat	7,335	1,000	1,000	1,000	S=2
342.115	Vehicle Storage Revenue	9,600	8,000	6,000	8,000	
342.410	Reinspection Revenue	12,115	15,000	10,000	15,000	925
342.510	Animal Impound Revenue	7,409	6,000	1,000	5,000	(1,000)
342.520	Euthanasia/Adoption Fees	690	3,500	2,000	3,500	:≋:
347.000	Recreational Events	1,018	1,000	1,000	1,000	3 5 3
347.101	Father/Daughter Dance	2,850	3,000	2,235	3,000	
347.103	Holiday Camp	140	300	:=	300	12
347.104	Senior Programs	596	200	· ·	200	*
347.200	Swimming Pool Daily Admissions	29,084	25,000	15,000	25,000	25
347.202	Pool Passes	2,596	5,000	1,500	5,000	3
347.203	Swim Lessons	2,055	3,000	1,000	3,000	728
347.204	Swimming Pool Private Parties	3,900	2,500	1,000	2,500	-
347.210	Dolphin Swim Team Fees	1,220	-	(#	-	:=:
347.500	Facilities Use Fees	25,390	23,000	18,000	23,000) = (
347.900	Fund Raising Event Revenue	•	8,000	-	8,000	
349.901	Out-of-town fee	389	100		100	(=)
349.930	N.S.F. Check Fees		100		100	
	TOTAL SERVICE USE FEES	105,651	104,700	59,735	103,700	(1,000)

	Audited	Current F	Current FY 2019/20		Budget
	2018/19 Actual	Amended Budget	Projected End-of-Year	Budget FY 2020/21	Increase/ (Decrease)
REVENUES					
FINES & FORFEITURES					
350.100 Municipal Court Fines	387,159	350,000	375,000	360,000	10,000
350.400 State Court Cost Fees	15,419	15,000	15,000	15,000	**
350.500 Local Court Cost Revenue	29,378	28,000	25,000	30,000	2,000
350.700 Warrant Fees	59,360	65,000	60,000	65,000	*
350.800 City Fee	3,947	4,000	4,000	5,000	1,000
350.900 Miscellaneous Court Revenue	260		1,000	1,000	1,000
TOTAL FINES & FORFEITURES	495,522	462,000	480,000	476,000	14,000
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	272,640	175,000	225,000	175,000	:-:
364.000 Sale/Damage Fixed Assets	33,542	10,000	30,000	10,000	: = 5
364.110 Photocopy Revenue (Open Rec)	3,636	4,000	2,300	4,000	-
370.500 Recycling Revenue	6,000	12,000	12,000	12,000	5 <u>4</u> 5
370.900 Miscellaneous Revenue	26,584	30,000	45,000	30,000	:#0
370.910 Cash Over(Short)	10	-	(=)	=	·
370.920 Donations - Miscellaneous	461	ω.	500	2	=:
370.930 Donations - Police Reserves	2,475		250	<u> </u>	
TOTAL INTEREST & MISCELLANEOUS	345,348	231,000	315,050	231,000	.
INTER-FUND REVENUES					
383.300 Utility Auto Shop Alloc	11,000	11,000	11,000	11,000	34.0
384.100 Unreserved Fund Balance	-	2,220,089	: - :	703,226	(1,516,863)
384.500 EDC Overhead Transfers	150,000	150,000	150,000	150,000	=
384.561 Storm Water Utility Support Fee	45,500	45,500	45,500	45,500	•
384.517 Emergency Radio System Fund	12,000	15,000	15,000	20,000	5,000
384.519 Alamo Regional SWAT Fund	26,500	4,000	4,000	*	(4,000)
384.800 Utility Overhead Alloc	111,500	111,500	111,500	111,500	
TOTAL INTER-FUND REVENUES	356,500	2,557,089	337,000	1,041,226	(1,515,863)
			10.555.000	14 (40 010	(0.000.001)
TOTAL REVENUES	14,261,429	16,673,941	13,575,992	14,640,210	(2,033,731)

	Audited	Current FY 2019/20		9/20 Proposed I	
	2018/19 Actual	Amended Budget	Projected End-of-Year	Budget FY 2020/21	Increase/ (Decrease)
CITY COUNCIL					
PERSONNEL SERVICES					
401.100 Council Compensation	2,060	3,000	2,400	3,000	38
401.240 Workers Compensation	107	130	100	130	(<u></u>
TOTAL PERSONNEL SERVICES	2,167	3,130	2,500	3,130	xe.
SUPPLIES EXPENSES					
401.310 Office Supplies	86	1,200	500	1,200	(ie)
401.395 Rec/Community Activities	9,828	15,000	2,000	15,000	:
TOTAL SUPPLIES EXPENSES	9,914	16,200	2,500	16,200	n ă i
OTHER SERVICES & CHARGES					
401.425 Conferences & Training	14,227	20,000	15,000	20,000	(32)
401.480 Contingencies	8	200,000	*	200,000	·
401.102 Net Pension Obligation Payment	90,000	90,000	90,000		(90,000)
TOTAL OTHER SERVICES & CHARGES	104,227	310,000	105,000	220,000	(90,000)
TOTAL 401-CITY COUNCIL	116,308	329,330	110,000	239,330	(90,000)

		Audited	Current F	Current FY 2019/20		Budget
		2018/19 Actual	Amended Budget	Projected End-of-Year	Budget FY 2020/21	Increase/ (Decrease)
CITY MAN	AGER'S OFFICE	Attual	Dauget	DATE OF FORT	111010,11	<u>(Sociouso)</u>
PERSONNE	L SERVICES					
402.100	Salaries	168,240	178,250	178,000	185,500	7,250
402.199	Overtime	535	500	250	500	-
402.200	F.I.C.A. Taxes	11,472	14,000	12,000	14,500	500
402.210	Group Insurance	8,438	12,000	9,200	11,500	(500)
402.230	Retirement	30,540	39,500	34,000	40,250	750
402.240	Workers Comp Insurance	370	400	310	350	(50)
	TOTAL PERSONNEL SERVICES	219,596	244,650	233,760	252,600	7,950
SUPPLIES E	XPENSES					
402.310	Office Supplies	-	1,000	500	1,000	
402.330	Minor Tools & Equipment		1,000	500	1,000	<u> </u>
	TOTAL SUPPLIES EXPENSES	*	2,000	1,000	2,000	•
OTHER SER	VICES & CHARGES					
402.425	Conferences & Training	4,837	10,000	4,500	9,000	(1,000)
402.426	City-Wide Training	-	5,000	2,000	5,000	970
402.480	Contingencies	2,887	10,000	:#X	10,000	(4)
402.485	Dues & Publications	1,614	1,800	2,500	2,000	200
402.486	Auto Allowance	7,800	7,800	7,800	7,800	
TOTAI	L OTHER SERVICES & CHARGES	17,138	34,600	16,800	33,800	(800)
TOTAL 402-	CITY MANAGER'S OFFICE	236,734	281,250	251,560	288,400	7,150

City Manager					
Positions		FY 2020	FY 2021		
City Manager		1.0	1.0		
Executive Assistant		0.2	0.2		
	Total Positions	1.2	1.2		

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

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
City Manager	35	\$145,427	\$183,356	\$221,284
Executive Assistant	8	\$38,952	\$49,112	\$59,271

		Audited	Current FY 2019/20		Proposed	Budget
		2018/19 Actual	Amended Budget	Projected End-of-Year	Budget FY 2020/21	Increase/ (Decrease)
CITY SECR	RETARY'S OFFICE					
PERSONNE	L SERVICES					
405.100	Salaries	80,607	86,250	86,000	89,750	3,500
405.200	F.I.C.A. Taxes	6,406	6,700	6,700	7,000	300
405.210	Group Insurance	411	750	500	750	5 =
405.230	Retirement	15,532	16,000	16,000	16,600	600
405.240	Workers Comp Insurance	214	260	200	225	(35)
	TOTAL PERSONNEL SERVICES	103,171	109,960	109,400	114,325	4,365
SUPPLIES E	EXPENSES					
405.310	Office Supplies	3,724	7,860	6,500	4,560	(3,300)
405.320	Postage	11,146	13,380	13,000	15,130	1,750
405.330	Minor Tools & Equipment	3,115	500	1,000	1,000	500
405.390	Election Expense	116	13,000	2 7 5	13,000	7.5
405.392	Employee Relations	9,502	16,200	9,500	20,140	3,940
	TOTAL SUPPLIES EXPENSES	27,603	50,940	30,000	53,830	2,890
OTHER SER	VICES & CHARGES					
405.400	Professional Fees	63,218	106,720	65,000	88,680	(18,040)
405.415	Telephone	42,504	45,000	45,000	43,800	(1,200)
405.425	Conferences & Training	2,591	3,700	2,500	3,840	140
405.430	Legal Notices	8,511	17,500	6,000	14,000	(3,500)
405.450	Equipment Maintenance	21,799	31,500	22,000	34,260	2,760
405.470	Equipment Rental	3,618	3,500	3,500	3,720	220
405.475	Property & Liability Ins	121,207	125,000	118,000	125,000	5 7 0
405.480	Contingencies	=	300	-	300	
405.485	Dues & Publications	8,030	7,900	7,900	10,020	2,120
405.494	Unemployment Expense	50	2 =	15,000	<u> </u>	
TOTAI	COTHER SERVICES & CHARGES	271,527	341,120	284,900	323,620	(17,500)
CAPITAL O	UTLAY					
405.591	Software	-	: =		3,500	3,500
405.579	Office Machines	33,420	-		20,000	20,000
	TOTAL CAPITAL OUTLAY	33,420	19		23,500	23,500
TOTAL 405-	CITY SECRETARY'S OFFICE	435,721	502,020	424,300	515,275	13,255

Cid	y Secretary	
Positions	FY 2020	FY 2021
City Secretary	1.0	1.0

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

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
City Secretary	18	\$63,449	\$79,998	\$96,546

	Audited	Current FY 2019/20		Proposed	Budget
	2018/19	Amended	Projected	Budget	Increase/
	Actual	Budget	End-of-Year	FY 2020/21	(Decrease)
MUNICIPAL COURT					
PERSONNEL SERVICES					
430.100 Salaries	87,122	92,750	92,750	129,000	36,250
430.110 Part-time	9,947	16,000	16,000	(=)	(16,000)
430.199 Overtime	1,787	4,000	3,000	4,000	177
430.200 F.I.C.A. Taxes	7,162	9,000	8,750	10,500	1,500
430.210 Group Insurance	18,662	24,000	21,500	44,800	20,800
430.230 Retirement	16,079	18,000	17,000	24,800	6,800
430.240 Workers Comp Insurance	247	300	235	250	(50)
TOTAL PERSONNEL SERVICES	141,005	164,050	159,235	213,350	49,300
SUPPLIES EXPENSES					
430.300 Uniforms & Clothing	263	350	350	400	50
430.310 Office Supplies	4,848	6,000	3,500	6,500	500
430.330 Minor Tools & Equipment	557	2,100	1,200	2,500	400
TOTAL SUPPLIES EXPENSES	5,667	8,450	5,050	9,400	950
OTHER SERVICES & CHARGES					
430.400 Professional Fees	76,682	94,000	94,000	94,300	300
430.410 Warrant Collection Fees	3,731	12,000	15,000	12,000	-
430.412 Credit Card Fees	11,316	10,000	12,000	10,000	986
430.425 Conferences & Training	820	2,200	500	2,100	(100)
430.480 Contingencies	.70	200	-	250	50
430.485 Dues & Publications	164	665	300	665	\ <u>\</u>
TOTAL OTHER SERVICES & CHARGES	92,713	119,065	121,800	119,315	250
CAPITAL OUTLAY					
430.578 Office Furniture	(=)	~	-	1,545	1,545
430.530 Building	14,771		-	1,515	.,010
TOTAL CAPITAL OUTLAY	14,771	-	// =	1,545	1,545
TOTAL 430-MUNICIPAL COURT	254,156	291,565	286,085	343,610	52,045

Municipal Court						
Positions		FY 2020	FY 2021			
Clerk of Court		1.0	1.0			
Deputy Court Clerk	Total Positions	<u>1.5</u> 2.5	2.0 ** 3.0			

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

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

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

Finance Department						
Positions		FY 2020	FY 2021			
Director of Finance and Administrative Services		0.5	0.5			
Accounting and Human Resources Manager		1.0	1.0			
Purchasing and Budget Analyst		1.0	1.0			
Human Resources Generalist		1.0	1.0			
Accounting and Payroll Specialist		0.5	0.5			
Receptionist		1.0	1.0			
	Total Positions	5.0	5.0			

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

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Director of Finance and Administrative Services	26	\$93,743	\$118,193	\$142,642
Accounting and Human Resources Manager	18	\$63,449	\$79,998	\$96,546
Purchasing and Budget Analyst	9	\$40,900	\$51,567	\$62,234
Human Resources Generalist	9	\$40,900	\$51,567	\$62,234
Accounting and Payroll Specialist	4	\$32,046	\$40,404	\$48,762
Receptionist	3	\$30,520	\$38,480	\$46,440

	Audited Current FY 2019/20			Proposed	Budget
	2018/19 Actual	Amended Budget	Projected End-of-Year	Budget FY 2020/21	Increase/ (Decrease)
EMERGENCY MANAGEMENT					0
SUPPLIES EXPENSES					
520.300 Uniforms	:=::	250	100	250	N=
520.310 Office Supplies	129	325	100	325	1076
520.330 Minor Tools & Equipment	2,602	1,000	500	1,000	(=
520.337 Public Education Materials	844	1,200	500	1,200	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\
TOTAL SUPPLIES EXPENSES	3,574	2,775	1,200	2,775	©
OTHER SERVICES & CHARGES					
520.400 Professional Services	8,705	10,000	8,705	10,000	
520.415 Telephone	306	=	310	310	310
520.425 Conferences & Training	-	3,000		3,000	**
520.450 Equipment Maintenance	¥1	200	(=)	200	-
520.485 Dues & Publications		550		550	S#1
TOTAL OTHER SERVICES & CHARGES	9,011	13,750	9,015	14,060	310
TOTAL 520-EMERGENCY MANAGEMENT	12,585	16,525	10,215	16,835	310

	Audited	udited Current FY 2019/20		Proposed	Budget
	2018/19	Amended	Projected	Budget	Increase/
	Actual	Budget	End-of-Year	FY 2020/21	(Decrease)
POLICE DEPARTMENT					
PERSONNEL SERVICES					
530.100 Salaries - Police	2,276,851	2,650,000	2,615,000	2,710,000	60,000
530.101 Holiday Pay	72,881	83,000	80,000	83,000	-
530.190 Overtime - Traffic	197		, E	100	2
530.199 Overtime	106,632	130,000	121,000	132,600	2,600
530.200 F.I.C.A. Taxes	179,398	221,000	218,000	224,000	3,000
530.210 Group Insurance	311,495	421,000	380,000	478,000	57,000
530.230 Retirement	452,764	526,000	522,000	537,000	11,000
530.240 Workers Comp Insurance	54,294	66,000	50,886	60,000	(6,000)
TOTAL PERSONNEL SERVICES	3,454,513	4,097,000	3,986,886	4,224,600	127,600
SUPPLIES EXPENSES					
530.300 Uniform Cleaning Allowance	29,056	31,500	30,000	31,500	2
530.301 Uniform Purchases	29,418	33,200	30,000	36,025	2,825
530.310 Office Supplies	4,694	7,100	6,500	7,800	700
530.311 K-9 Supplies	4,527	9,000	4,000	9,900	900
530.330 Minor Tools & Equipment	17,250	25,425	25,000	28,000	2,575
530.337 Civic & Educational Prog Suppl	6,793	7,500	5,000	8,500	1,000
530.338 Operating Supplies	40,622	47,422	44,000	45,064	(2,358)
TOTAL SUPPLIES EXPENSES	132,361	161,147	144,500	166,789	5,642
OTHER GERVICES & OHAROES					
OTHER SERVICES & CHARGES	20.50/	41.000	20.000	41.000	
530.400 Professional Services	28,586	41,000	30,000	41,000	-
530.401 Investigation Fees	14,992	22,000	12,000	22,000	-
530.402 San Antonio Magistrate Fees	5 	3,000	₹.	3,000	5
530.412 Wrecker Service	400	6,000	1.000	6,000	=
530.413 Jail Fees	400	10,000	1,000	10,000	-
530.415 Telephone 530.416 Air Time - Mobile Data Term	18,055	22,755	20,000	22,755	-
	12,763	14,880	14,000	14,880	500
530.425 Conferences & Training	39,488	50,200	42,000	50,700	300
530.426 LEOCE Training	(301)	36,000			- 4 150
530.450 Equipment Maintenance	31,093		36,000	42,158	6,158
530.470 Equipment Rental 530.480 Contingencies	2,575 1,560	6,180 18,000	8,000	6,180 18,000	, -
	2,911	4,950	3,000	4,950	15
530.483 Other Expense 530.485 Dues & Publications	4,229	5,200	5,000	5,650	450
TOTAL OTHER SERVICES & CHARGES	156,351	240,165	171,000	247,273	7,108

		Audited Current FY 2019/20			Proposed	Budget
		2018/19 Actual	Amended Budget	Projected End-of-Year	Budget FY 2020/21	Increase/ (Decrease)
POLICE DI	EPARTMENT					
CAPITAL O	UTLAY					
530.583	Safety Equipment	20,764	16,370	16,370	8,870	(7,500)
530.587	Vehicle Equipment	4,971	8	-	2.	
530.595	Other Capital	68,650	47,980	47,980	13,000	(34,980)
530.655	Police Reserves Fund Raiser	402	-	-	-	
	TOTAL CAPITAL OUTLAY	94,786	64,350	64,350	21,870	(42,480)
TOTAL 530-	POLICE DEPARTMENT	3,838,011	4,562,662	4,366,736	4,660,532	97,870

Police Department					
Positions	FY 20	20 FY 2021			
Police Chief	1.0	1.0			
Assistant Police Chief	1.0	1.0			
Police Lieutenant	1.0	1.0			
Police Sergeant/Police Sergeant - Detective	8.0	8.0			
Police Corporal /Warrant Officer	6.0	6.0			
Police Officer	18.0	18.0			
Administrative Assistant	2.0	1.0			
Police Records Specialist	0.0	1.0			
Property and Evidence Room Technician	1.0	1.0			
* *	al Positions 38.0	38.00			

The budget of the Police Department provides for the comprehensive oversight of numerous programs pertaining to public safety. Provided within this account are personnel costs for around-the-clock public protection to insure that peace is maintained within the community. In addition, the budget insures that equipment the officers need and the tools that are utilized by police professionals are safe and professionally maintained.

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Police Chief	26	\$93,743	\$118,193	\$142,642
Assistant Police Chief	P-5	\$90,301	\$109,259	\$128,216
Police Lieutenant	P-4	\$78,652	\$88,679	\$98,705
Police Sergeant/Police Sergeant - Detective	P-3	\$62,982	\$75,114	\$87,245
Police Corporal /Warrant Officer	P-2	\$57,737	\$66,003	\$74,269
Police Officer	P-1	\$51,596	\$58,983	\$66,369
Administrative Assistant	6	\$35,331	\$44,546	\$53,760
Police Records Specialist	6	\$35,331	\$44,546	\$53,760
Property and Evidence Room Technician	6	\$35,331	\$44,546	\$53,760

		Audited	Current FY 2019/20		Proposed	Budget
		2018/19 Actual	Amended Budget	Projected End-of-Year	Budget FY 2020/21	Increase/ (Decrease)
COMMUN	ICATION SERVICES	· · · · · · · · · · · · · · · · · · ·		#		
PERSONNE	L SERVICES					
535.100	Salaries	344,083	397,000	395,000	418,000	21,000
535.101	Holiday Pay	19,804	20,000	21,000	22,000	2,000
535.199	Overtime	33,533	20,000	25,000	20,000	*
535.200	F.I.C.A. Taxes	28,572	34,000	34,000	36,250	2,250
535.210	Group Insurance	70,519	118,300	85,000	113,000	(5,300)
535.230	Retirement	71,886	80,000	78,000	85,000	5,000
535.240	Workers Comp Insurance	1,069	1,100	850	1,000	(100)
	TOTAL PERSONNEL SERVICES	569,465	670,400	638,850	695,250	24,850
SUPPLIES E	EXPENSES					
535.301	Uniform Purchases	2,299	3,450	2,200	3,600	150
535.310	Office Supplies	3,926	4,500	3,500	4,500	86
535.330	Minor Tools & Equipment	8,500	9,600	5,000	5,900	(3,700)
	TOTAL SUPPLIES EXPENSES	14,725	17,550	10,700	14,000	(3,550)
OTHER SER	VICES & CHARGES					
535.415	Cell Phone Expense	998	1,872	1,100	1,872	390
	Air Cards	447	960	600	960	
535.425	Conferences & Training	6,959	21,100	9,000	19,300	(1,800)
535.450	Equipment Maintenance	9,440	13,400	11,000	13,400	=
535.470	Equipment Rental	 ?	3,320	1,000	3,560	240
535.480	Contingencies	4,866	9,500	-	9,500	=
535.485	Dues and Publications	1,031	1,200	1,000	1,200	<u> </u>
TOTA	L OTHER SERVICES & CHARGES	23,741	51,352	23,700	49,792	(1,560)
CAPITAL O	UTLAY					
535.574	Communications Equipment	7,655	87,480	87,000		(87,480)
	TOTAL CAPITAL OUTLAY	7,655	87,480	87,000	-	(87,480)
TOTAL 535-	COMMUNICATION SERVICES	615,586	826,782	760,250	759,042	(67,740)

Communication Services						
Positions		FY 2020	FY 2021			
Telecommunications Shift Supervisor		2.0	2.0			
Telecommunications Officer	Total Positions	8.0 10.0	8.0 10.0			

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

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Telecommunications Shift Supervisor	10	\$42,945	\$54,146	\$65,346
Telecommunications Officer	6	\$35,331	\$44,546	\$53,760

		Audited	Current FY 2019/20		Proposed	Budget
		2018/19	Amended	Projected End of Voor	Budget	Increase/
FIRE & EM	IS SERVICES	Actual	Budget	End-of-Year	FY 2020/21	(Decrease)
DEDCONNE	T CERVICES					
	L SERVICES	1 170 220	1 251 500	1.205.000	1.060.500	10 000
	Salaries	1,178,230	1,351,500	1,285,000	1,363,500	12,000
540.101	Holiday Pay	54,296	60,000	60,000	64,000	4,000
	Overtime	90,468	63,000	110,000	95,000	32,000
	F.I.C.A. Taxes	97,234	114,000	111,000	117,500	3,500
540.210	1	173,010	250,000	205,000	283,000	33,000
540.230	Retirement	243,487	270,500	267,000	281,000	10,500
540.240	Workers Comp Insurance	22,993	28,000	21,590	25,000	(3,000)
	TOTAL PERSONNEL SERVICES	1,859,718	2,137,000	2,059,590	2,229,000	92,000
SUPPLIES E	EXPENSES					
540.300	Uniform Cleaning Allowance	12,050	13,200	12,000	13,200	~
540.301	Uniforms Purchases	11,328	16,480	16,000	22,900	6,420
540.310	Office Supplies	11,982	15,100	14,000	15,813	713
	Minor Tools & Equipment	44,454	47,171	53,000	75,120	27,949
	Public Education Supplies	2,122	5,000	546	5,000	
	Rescue Supplies	7,231	6,800	11,000	8,060	1,260
	Station Maint Supplies	15,991	19,650	15,000	19,500	(150)
	TOTAL SUPPLIES EXPENSES	105,157	123,401	121,000	159,593	36,192
OTHER SER	VICES & CHARGES					
	Professional Fees	2	LS.		11,220	11,220
	Haz Mat Response Team	1,000	1,000	1,000	1,000	
540.411	Schertz Ambulance Service	232,140	237,775	237,775	246,256	9 / 9 1
	Telephone	3,406	4,800	3,500	4,800	8,481
	Air Time - Mobile Data Term	3,986	4,560	4,500	6,300	1 740
	Conferences & Training	25,995	21,000	21,000	22,000	1,740
	Equipment Maintenance	34,821	26,700	30,000	32,460	1,000
	Contingencies	34,021	20,700	30,000		5,760
	Dues & Publications	7 120		9.000	20,000	215
	L OTHER SERVICES & CHARGES	7,120 308,468	5,825 321,660	305,775	<u>6,140</u> 350,176	28,516
10111	E O TIBIL OBILLIONS & OTHER OLD	300,100	321,000	303,773	550,170	20,310
CAPITAL O						
	Buildings & Structures	83,982	42,000	43,671	7,000	(35,000)
540.580	Operating Equipment	88,880	23,250	26,000	74,650	51,400
540.586	Vehicles	y <u></u>	49,000	49,500		(49,000)
	TOTAL CAPITAL OUTLAY	172,862	114,250	119,171	81,650	(32,600)
TOTAL 540-	FIRE & EMS SERVICES	2,446,206	2,696,311	2,605,536	2,820,419	124,108

Fire & EMS Services					
Positions		FY 2020	FY 2021		
Fire Chief		1.0	1.0		
Assistant Fire Chief		1.0	1.0		
Fire Captain		3.0	3.0		
Fire Lieutenant		3.0	3.0		
Fire Lieutenant 2nd Class		3.0	3.0		
Firefighter/EMT		10.0	10.0		
Fire Inspector		1.0	1.0		
•	Total Positions	22.0	22.0		

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

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Fire Chief	26	\$93,743	\$118,193	\$142,642
Assistant Fire Chief	F-5	\$82,260	\$98,105	\$113,950
Fire Captain	F-4	\$67,635	\$76,257	\$84,879
Fire Lieutenant	F-3	\$63,816	\$70,975	\$78,133
Fire Lieutenant 2nd Class	F-2	\$48,759	\$56,524	\$64,288
Firefighter/EMT	F-1	\$42,707	\$46,861	\$51,014
Fire Inspector	10	\$42,945	\$54,146	\$65,346

	Audited	Current FY 2019/20		Proposed	Budget	
	2018/19 Actual	Amended Budget	Projected End-of-Year	Budget FY 2020/21	Increase/ (Decrease)	
PUBLIC WORKS GENERAL						
PERSONNEL SERVICES						
560.100 Salaries	217,870	233,000	233,000	242,500	9,500	
560.199 Overtime	2,658	2,500	2,000	2,500	-	
560.200 F.I.C.A. Taxes	15,802	18,000	17,000	19,250	1,250	
560.210 Group Insurance	33,997	45,000	40,712	50,500	5,500	
560.230 Retirement	39,881	43,500	43,000	45,250	1,750	
560.240 Workers Comp Insurance	3,949	4,500	3,470	4,000	(500)	
TOTAL PERSONNEL SERVICES	314,157	346,500	339,182	364,000	17,500	
SUPPLIES EXPENSES						
560.300 Uniforms	1,614	2,415	1,600	2,415	2	
560.310 Office Supplies	1,443	1,600	1,600	1,600	141 1	
560.330 Minor Tools & Equip	6,702	7,000	7,000	7,000	()= ((
560.333 Petroleum Products	112,287	157,000	95,000	157,000	:=2	
560.336 Janitorial Supplies	6,062	7,500	7,500	11,000	3,500	
560.350 Safety Supplies	40	600	500	1,000	400	
560.357 Construction & Maintenance	69,429	128,000	100,000	120,000	(8,000)	
TOTAL SUPPLIES EXPENSES	197,577	304,115	213,200	300,015	(4,100)	
OTHER SERVICES & CHARGES						
560.400 Professional Fees	8,625	30,000	10,000	30,000	-	
560.402 Certifications & Testing	77	400	100	400	*	
560.415 Telephone	3,700	5,400	4,000	5,400		
560.417 Janitorial Services	47,475	67,000	65,000	67,000	; = 2	
560.425 Conferences & Training		1,000	500	1,000	.50	
560.440 Utilities	91,173	115,000	90,000	115,000	~	
560.445 Contract Maintenance	11,377	67,300	30,000	67,300	(=)	
560.458 Vehicle Maint Services	92,061	85,000	85,000	85,000	·	
560.460 Vehicle Rehabilitation	1,828	2,000	5,000	2,000	.m.:	
560.461 Emergency Contingencies	14,594	95,000	12,000	95,000	=	
560.480 Contingencies	-	1,000	(=)	1,000		
560.485 Dues & Publications	780	1,300	1,200	1,300	;•; =	
TOTAL OTHER SERVICES & CHARGES	271,690	470,400	302,800	470,400		
CAPITAL OUTLAY						
560.530 Buildings & Structures	87,692	15,000		15,000	3	
560.570 Equipment	6,014	30,000	30,000		(30,000)	
TOTAL CAPITAL OUTLAY	93,706	45,000	30,000	15,000	(30,000)	
TOTAL 560-PUBLIC WORKS GENERAL	877,130	1,166,015	885,182	1,149,415	(16,600)	

Pul			
Positions		FY 2020	FY 2021
Director of Public Works		0.5	0.5
Administrative Assistant		0.5	0.5
Fleet Services Supervisorr		1.0	1.0
Mechanic		1.0	1.0
Building Maintenance Technician		1.0	1.0
	Total Positions	4.0	4.0

The Public Works budget provides for facility and grounds maintenance to nearly all city owned and operated facilities. This included operating expenses such as gas and electric service for city facilities. Fleet maintenance services including preventive maintenance, minor & major repairs, fuel for the city fleet of vehicles and equipment.

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Director of Public Works	26	\$93,743	\$118,193	\$142,642
Fleet Services Supervisorr	10	\$42,945	\$54,146	\$65,346
Administrative Assistant	6	\$35,331	\$44,546	\$53,760
Mechanic	5	\$33,648	\$42,424	\$51,200
Building Maintenance Technician	5	\$33,648	\$42,424	\$51,200

	Audited	Current FY 2019/20		Proposed	Budget
	2018/19 Actual	Amended Budget	Projected End-of-Year	Budget FY 2020/21	Increase/ (Decrease)
STREET MAINTENANCE					
PERSONNEL SERVICES					
562.100 Salaries	121,219	141,500	141,500	131,000	(10,500)
562.199 Overtime	29	3,000	750	3,000	·
562.200 F.I.C.A. Taxes	8,029	11,700	10,000	11,000	(700)
562.210 Group Insurance	27,626	42,000	26,000	38,000	(4,000)
562.230 Retirement	21,916	27,000	25,000	25,250	(1,750)
562.240 Workers Comp Insurance	7,219	8,000	6,170	7,000	(1,000)
TOTAL PERSONNEL SERVICES	186,039	233,200	209,420	215,250	(17,950)
SUPPLIES EXPENSES					
562.300 Uniform Rental	-	2,415	72	2,415	32 0
562.310 Office Supplies	(1,032)	ω.	:=:	-	±.
562.330 Minor Tools & Equipment	3,288	3,000	2,000	3,000	
562.350 Safety Supplies	552	500	1,200	1,000	500
562.357 Construction & Maint	12,720	30,000	10,000	30,000	121
562.380 Street Maint Materials	65,374	75,000	55,000	75,000	
TOTAL SUPPLIES EXPENSES	80,902	110,915	68,200	111,415	500
OTHER SERVICES & CHARGES					
562.400 Professional Fees	12,124	10,000	10,000	10,000	-
562.425 Conferences & Training	36	1,400	100	1,400	€
562.440 Utilities	100,255	110,000	105,000	110,000	100
562.445 Contract Maintenance	40,350	30,000	35,000	30,000	86
562.470 Equipment Rentals	191	18,000	2,000	18,000	i n :
562.461 Emergency Contingencies	2,200	80,000	5,000	80,000	-
562.480 Contingencies	<u> </u>	500		500	=======================================
TOTAL OTHER SERVICES & CHARGES	155,156	249,900	157,100	249,900	:=:
CAPITAL OUTLAY					
562.570 Equipment	34,899	5,000	5,000	<u> </u>	(5,000)
TOTAL CAPITAL OUTLAY	34,899	5,000	5,000	•	(5,000)
TOTAL 562-STREET MAINTENANCE	456,996	599,015	439,720	576,565	(22,450)

Public Works - Street Maintenance						
Positions		FY 2020	FY 2021			
Crew Leader		1.0	1.0			
Heavy Equipment Operator	Total Positions	2.0 3.0	2.0 3.0			

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

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Crew Leader	8	\$38,952	\$49,112	\$59,271
Heavy Equipment Operator	6	\$35,331	\$44,546	\$53,760

	Audited	Current FY 2019/20		Proposed	Budget
	2018/19 Actual	Amended Budget	Projected End-of-Year	Budget FY 2020/21	Increase/ (Decrease)
ANIMAL CONTROL					
PERSONNEL SERVICES					
564.100 Salaries	115,358	127,000	118,500	119,000	(8,000)
564.199 Overtime	28,246	26,000	22,000	26,000	87-
564.200 F.I.C.A. Taxes	10,313	12,000	10,500	11,500	(500)
564.210 Group Insurance	26,113	36,500	28,000	34,000	(2,500)
564.230 Retirement	25,975	28,000	26,500	27,000	(1,000)
564.240 Workers Comp Insurance	3,990	4,250	3,277	3,750	(500)
TOTAL PERSONNEL SERVICES	209,995	233,750	208,777	221,250	(12,500)
SUPPLIES EXPENSES					
564.301 Uniform Purchase	1,124	2,325	2,000	2,300	(25)
564.310 Office Supplies	378	1,000	750	1,500	500
564.330 Animal Control Supplies	20,300	19,100	19,100	20,300	1,200
564.350 Safety Supplies	482	500	500	1,875	1,375
TOTAL SUPPLIES EXPENSES	22,284	22,925	22,350	25,975	3,050
OTHER SERVICES & CHARGES					
564.400 Professional Fees	22,319	22,000	14,000	22,530	530
564.402 Certifications & Testing	<i>22,317</i>	450	14,000	450	330
564.405 Minor Tools & Equipment	1,574	6,600	2,000	1,000	(5,600)
564.415 Cell Phone Expense	1,408	2,412	1,800	2,412	(5,555)
564.425 Conferences & Training	521	3,000	250	5,200	2,200
564.445 Contract Maintenance	1,816	6,100	1,200	6,080	(20)
564.450 Equipment Maintenance	351	1,500	750	1,500	-
564.480 Contingencies		1,000	-	1,000	0 = 6
564.485 Dues & Publications	50	330	200	330	=
TOTAL OTHER SERVICES & CHARGES	28,039	43,392	20,200	40,502	(2,890)
CARVEAL OUTLAN					
CAPITAL OUTLAY 564.530 Buildings		_		13,000	13,000
TOTAL CAPITAL OUTLAY		=	•	13,000	13,000
TOTAL 564-ANIMAL CONTROL	260,319	300,067	251,327	300,727	660

Animal Control					
Positions		FY 2021	FY 2021		
Animal Control Supervisor		1.0	1.0		
Animal Control Officers	Total Positions	3.0	2.0 3.0		

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

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Animal Control Supervisor	10	\$42,945	\$54,146	\$65,346
Animal Control Officers	4	\$32,046	\$40,404	\$48,762

	Audited	Current FY 2019/20		Proposed	Budget
	2018/19 Actual	Amended Budget	Projected End-of-Year	Budget FY 2020/21	Increase/ (Decrease)
PARKS MAINTENANCE		* - = =			
PERSONNEL SERVICES					
565.100 Salaries	240,161	243,800	215,000	257,000	13,200
565.199 Overtime	3,274	8,000	2,500	8,000	E
565.200 F.I.C.A. Taxes	17,809	19,500	16,700	21,000	1,500
565.210 Group Insurance	37,492	57,000	37,000	56,000	(1,000)
565.230 Retirement	36,568	46,750	40,000	49,000	2,250
565.240 Workers Comp Insurance	9,049	10,000	7,710	9,000	(1,000)
TOTAL PERSONNEL SERVICES	344,352	385,050	318,910	400,000	14,950
SUPPLIES EXPENSES					
565.300 Uniform Rental	2,329	5,400	2,500	5,400	~
565.330 Minor Tools & Equipment	5,479	8,000	5,000	8,000	3 0 0
565.331 Park Maintenance Supplies	9,109	20,000	10,000	20,000	(9)
565.350 Safety Supplies	509	1,000	500	1,000	-
565.357 Construction & Maint Supplies	20,891	40,000	25,000	40,000	
TOTAL SUPPLIES EXPENSES	38,316	74,400	43,000	74,400	
OTHER SERVICES & CHARGES					
565.400 Professional Fees	33,250	10,000	5,000	10,000	
565.425 Conferences & Training	2,309	5,700	1,200	5,700	
565.440 Utilities	23,935	24,000	20,500	24,000	•
565.441 Turf Maintenance	8,959	36,000	25,000	36,000	
565.445 Contract Maintenance	32,455	56,000	42,000	56,000	
TOTAL OTHER SERVICES & CHARGES	100,908	131,700	93,700	131,700	~
CAPITAL OUTLAY					
565.530 Buildings & Structures	-	20,000	20,000	=	(20,000)
565.580 Playground Equipment (Rehab)	ē	2		2	-
565.590 Parking Lots & Drives	<u> </u>	2	(-	30,000	30,000
TOTAL CAPITAL OUTLAY	ą	20,000	20,000	30,000	10,000
TOTAL 565-PARKS MAINTENANCE	483,576	611,150	475,610	636,100	24,950

Public Works - Park Maintenance					
Positions		FY 2020	FY 2021		
Parks Supervisor		1.0	1.0		
Heavy Equipment Operator		3.0	3.0		
Parks Maintenance Worker		2.0	2.0		
	Total Positions	6.0	6.0		

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

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Parks Supervisor	10	\$42,945	\$54,146	\$65,346
Heavy Equipment Operator	6	\$35,331	\$44,546	\$53,760
Parks Maintenance Worker	3	\$30,520	\$38,480	\$46,440

	Audited	Current FY 2019/20		Proposed	Budget
	2018/19 Actual	Amended Budget	Projected End-of-Year	Budget FY 2020/21	Increase/ (Decrease)
RECREATION					
PERSONNEL SERVICES					
566.100 Salaries	58,848	62,500	62,500	65,250	2,750
566.110 Salaries - Rental Lifeguards	36,156	35,000	25,000	35,000	
566.199 Overtime	2,399	23,000	2,000	20,000	(3,000)
566.200 F.I.C.A. Taxes	7,169	10,000	7,000	10,000	27/1
566.210 Group Insurance	9,606	12,500	10,600	14,000	1,500
566.230 Retirement	11,060	17,000	12,200	17,000	(4)
566.240 Workers Comp Insurance	2,468	2,700	2,082	2,500	(200)
TOTAL PERSONNEL SERVICES	127,706	162,700	121,382	163,750	1,050
SUPPLIES EXPENSES					
566.300 Uniform Rentals	1,164	2,700	1,200	2,700	E.
566.315 Parks and Rec Commission Supplies	462	550	500	550	a /.
566.310 Office Supplies	96	1,000	1,000	1,100	100
566.330 Minor Tools & Equipment	4,470	1,300	2,000	1,300	=
566.332 Pool Maint Sup & Chemical	7,436	16,000	7,000	16,000	-
566.339 Safety Supplies	283	850	200	1,100	250
566.357 Construction & Maint Supplies	2,439	8,000	2,500	8,000	
TOTAL SUPPLIES EXPENSES	16,349	30,400	14,400	30,750	350
OTHER SERVICES & CHARGES					
566.425 Conferences & Training	2,549	3,950	500	3,950	-
566.430 Advertising	794	3,700	800	3,700	ş
566.440 Utilities	11,877	12,000	12,000	12,000	=
566.451 Recycling Projects	8,901	12,000	2,000	12,000	9
566.480 Contingencies	-	1,000	÷	1,000	æ
566.485 Dues & Publications	1,043	1,125	1,100	1,150	25
566.650 Recreational Event Exp	34,909	55,550	50,000	56,000	450
TOTAL OTHER SERVICES & CHARGES	60,073	89,325	66,400	89,800	475
CAPITAL OUTLAY					
566.530 Building	4,815		<u> </u>		
TOTAL CAPITAL OUTLAY	4,815	141	2	120	-
TOTAL 566-LEISURE SERVICES	208,943	282,425	202,182	284,300	1,875

Recreation				
Positions		FY 2020	FY 2021	
Recreation and Special Events Manager Seasonal Full-time Staff		1.0	1.0	
Seasonal Part-time Staff	Total Positions	1.0	1.0	

The recreation budget provides funding for the seasonal operation and the off-season maintenance of the Swimming Pool and associated grounds. The recommended enhancements in this area will extend funding to other recreational and quality of life programs. These programs will be identified, organized and delivered to the community through the budget's fulltime Recreational Specialist. Funds are available in this budget for part time staff to work under the direction of the Rec. Specialist in delivering the new programs. The Rec. Specialist will work with current recreational programs (Swim Team, Baseball, Disc Golf, Football, etc.) to facilitate continued success and improvement. The staff in this budget will serve as the key staff liaison for coordinating city events such as Park Day, Kids Fishing, Concerts in the park.

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Recreation and Special Events Manager	10	\$42,945	\$54,146	\$65,346

		Audited	Current F	FY 2019/20	Proposed	Budget
		2018/19 Actual	Amended Budget	Projected End-of-Year	Budget FY 2020/21	Increase/ (Decrease)
PLANNING	& ZONING					
PERSONNE	L SERVICES					
680.100	Salaries	70,757	83,000	83,000	86,000	3,000
680.199	Overtime	390	300	:e:	300	250
680.200	F.I.C.A. Taxes	5,439	6,500	6,000	6,750	250
680.210	Group Insurance	8,146	11,500	9,900	11,500	Fig. 1
680.230	Retirement	12,796	15,500	15,500	16,250	750
680.240	Workers Comp Insurance	206	250	195	225	(25)
	TOTAL PERSONNEL SERVICES	97,342	117,050	114,595	121,025	3,975
SUPPLIES E	XPENSES					
680.301	Uniform Purchases	324	1,000	500	1,000	
680.310	Office Supplies	265	700	1,200	700	(=)
680.330	Minor Tools & Equipment	÷	800	(40)	800	-
680.393	Maps		1,500		1,500	
	TOTAL SUPPLIES EXPENSES	589	4,000	1,700	4,000	*
OTHER SER	VICES & CHARGES					
680.400	Professional Fees	64,526	47,500	55,000	22,500	(25,000)
680.425	Conferences & Training	9,728	16,000	5,000	10,350	(5,650)
680.480	Contingencies	4	500	200	500	:=:
680.485	Dues & Publications		3,000	800	3,000	190
TOTA	L OTHER SERVICES & CHARGES	74,258	67,000	61,000	36,350	(30,650)
TOTAL 680-	PLANNING & ZONING DEP	172,189	188,050	177,295	161,375	(26,675)

Planning	& Zoning	
Positions	FY 2020	FY 2021
Assistant City Manager	0.70	0.70

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

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Assistant City Manager	30	\$113,946	\$143,664	\$173,382

	Audited	Current I	FY 2019/20	Proposed	Budget
	2018/19 Actual	Amended Budget	Projected End-of-Year	Budget FY 2020/21	Increase/ (Decrease)
DEVELOPMENT SERVICES					
PERSONNEL SERVICES					
682.100 Salaries	179,537	196,500	181,000	202,000	5,500
682.199 Overtime	843	1,500	1,000	1,500	
682.200 F.I.C.A. Taxes	13,489	15,500	13,750	16,000	500
682.210 Group Insurance	34,195	42,400	29,000	43,500	1,100
682.230 Retirement	32,961	36,500	34,000	37,500	1,000
682.240 Workers Comp Insurance	823	900	695	750	(150)
TOTAL PERSONNEL SERVICES	261,849	293,300	259,445	301,250	7,950
SUPPLIES EXPENSES					
682.300 Uniform Cleaning Allowance	1,850	1,800	1,800	1,800	Đ
682.301 Uniform Purchases	1,280	2,220	2,000	1,820	(400)
682.310 Office Supplies	3,501	4,210	4,000	4,045	(165)
682.330 Minor Tools and Equipment	280	700	700	700	-
682.393 Maps	714	750	<u> </u>	750	
TOTAL SUPPLIES EXPENSES	7,625	9,680	8,500	9,115	(565)
OTHER SERVICES & CHARGES					
682.400 Professional Fees	55,201	79,050	50,000	57,350	(21,700)
682.425 Conferences & Training	6,833	10,155	6,000	8,445	(1,710)
682.445 Contract Maintenance	2,920	3,000	3,000	3,000	-
682.480 Contingencies	•	1,500	Ē	1,500	-
682.485 Dues & Publications	3,092	3,000	3,000	4,375	1,375
TOTAL OTHER SERVICES & CHARGES	68,046	96,705	62,000	74,670	(22,035)
CAPITAL OUTLAY					
682.579 Computer Equipment	5,911	:=:	3,650	(=:	-
682.591 Software	÷**	120	7,500		<u>.</u>
TOTAL CAPITAL OUTLAY	5,911	:=0	11,150	(#)	#
TOTAL 682-DEVELOPMENT SERVICES	343,431	399,685	341,095	385,035	(14,650)

Development Services					
Positions		FY 2020	FY 2021		
Building Official		1.0	1.0		
Code Enforcement		2.0	2.0		
Permit Technician		1.0	1.0		
	Total Positions	4.0	4.0		

The Development Services Department provides plan reviews, code enforcement, building inspections and permits for the City. Consisting of an Administrative Assistant, two Code Compliance officers, and a Building Official. This department's function is to ensure the citizens of Live Oak a safe environment by insuring compliance with building codes and city ordinances. This department is also responsible for all Health and Safety inspections for Live Oak food establishments.

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Building Official	18	\$63,449	\$79,998	\$96,546
Code Enforcement	6	\$35,331	\$44,546	\$53,760
Permit Technician	6	\$35,331	\$44,546	\$53,760

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

City of Live Oak General Fund 2020/21 Proposed Budget

	Audited Current FY 2019/2		Y 2019/20	9/20 Proposed	
	2018/19 Actual	Amended Budget	Projected End-of-Year	Budget FY 2020/21	Increase/ (Decrease)
OTHER FINANCING USES					
TRANSFER OUT					
700.035 Transfer to Asset Replacement Fd	462,265	1,720,246	1,720,246	443,680	(1,276,566)
700.046 Transfer to Capital Projects Fund	428,500	365,000	365,000	200	(365,000)
700.019 Transfer to Regional ERT Fund	6,500	6,500	6,500	6,500	
700.xxx Transfer to Utility Operations	ā	28,400	28,400	v e	(28,400)
700.xxx Transfer to Utility R&R		471,600	471,600	<u> </u>	(471,600)
TOTAL TRANSFERS OUT	897,265	2,591,746	2,591,746	450,180	(2,141,566)

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

Department	/		Department	
Account Numb	Account Number Item Description		Cost	
City Secretary				
10-405.579	Office Equipment			
	Upgrade for Council Chambers Audio/Video equipment	\$ 20,000		
10-405-591	Software			
	MCCi Scanning Project	3,000		
	Lazerfiche License	500	\$ 23,500	
Municipal Cour	t ·			
10-430.578	Office Furniture			
	Lateral File Cabinets (3 @ \$515)		1,545	
Police Departme	nt			
10-530.583	Safety Equipment			
10 00 010 00	Body armor - replacement patrol	4,500		
	Gas mask filters	420		
	Self-aid/Buddy-aid medical kits	300		
	Medical kit carriers	150		
	Stop stick piranha	500		
	PPE Equipment	3,000		
10-530.595	Other Capital			
	Brazos Court Interface plus 1st year maintenance	13,000	21,870	
Fire Department				
10-540.530	Buildings			
100.0000	Doorbell Security Access System	7,000		
10-540.580	Operating Equipment	7,000		
	6000psi Breathing Air Purification System/Compressor	52,000		
	(2) ToughPad Rugged Laptops with equipment	9,800		
	Knox Key System	12,850	81,650	
Public Works				
10-560.530	Building & Structures			
10-300.330	LED Lighting for FD Bays		15,000	
	DED DIGITING TOLL D Days		13,000	
Animal Control				
10-564.530	Building Improvements			
	Rehab Floor in Exam Room and Kennels		13,000	

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

Department	1		Department
Account Numb	er Item Description	Item Cost	Cost
Parks Maintena	nce		
10-565.590	Parking Lots & Drives		
	Replace Asphalt with Concrete for Plaza Area near Restro	oom	30,000
Information Tec	chnology		
10-685.579	Computer Equipment		
	(20) Dell Optiplex 3060 SFF - PC Replacement Plan	19,000	
	(3) Dell Latitude 15 3000 Series laptops	4,000	
	(3) Cisco Switches (Upgrade 3 per year - 9 total)	20,000	
	Various Hardware requests	5,000	
10-685.591	Software		
	Office 365 Business (80 @ \$9.50 x 12 months)	9,120	
	Adobe Acrobat	1,170	
	(32) Windows Server 2016 Standard open licenses	5,000	
	Migration to Office365 - Email	12,750	76,040
	Total General Fund Capital Requests (Funded)		\$ 262,605

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

Department/	,			D	epartment
Account Numb	er Item Description	I	tem Cost		Cost
Capital Requests Less amount f	funded through recurring revenue	\$	262,605 (262,605)	\$	루
Amount Fund	Replacement (Capital) ed through Recurring Revenues nsfer to fund future Fire Equipment (Ladder & Pumper Trucks)		443,680 (217,554)		226,126
City Council 10-401.480	Contingencies				200,000
City Manager 10-402.480	Contingency				10,000
Police Departmen 10-530.480	Contingencies (Coban video equipment failure)				18,000
Dispatch (Commu 10-535.480	unications) Contingencies (Radio equipment failure and/or programming)				9,500
Fire Department 10-540.480	Contingencies				20,000
Public Works 10-560-461	Emergency Contingencies Unforeseen Maintenance Issues Fuel costs over anticipated \$ per gallon Major HVAC Repairs/Replacements Major mechanical Repairs Fleet accident repairs and reconditioning	-	15,000 31,840 20,360 18,800 9,000		95,000
Street Maintenand 10-562.461	ce Emergency Contingencies for major street repairs				80,000

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

Department	t/		Department
Account Num	ber Item Description	Item Cost	Cost
Development Ser	rvices		
10-682.400	Professional Fees		
	Bureau Veritas Building Inspections Contingency		29,600
Information Tec	hnology		
10-685.480	Contingencies		15,000
	Total Reserve Funded Items		\$ 703,226



25 - Abatement Fund

ABATEMENT FUND PROPOSED BUDGET FISCAL YEAR 2020/2021

Beginning Fund Balance Octobe	er 1, 2020:					\$ 10,389
Estimated Revenues:					7,000	
Proposed Expenditures:			Other			
Department	Personnel Services	Supplies	Services & Charges	Capital Outlay	Total Expenditures	
Abatement Services Expenses			16,000		16,000	
Total Expenditures			16,000		16,000	
Net Revenues/Expenditures						(9,000)
Ending Fund Balance September	r 30, 2021:					\$ 1,389
	AF	BATEMEN PPROVED I CAL YEAR (AS AMEN	BUDGET 2019/2020			
Beginning Fund Balance Octobe	r 1, 2019;					\$ 19,989
Estimated Revenues:					7,000	
Approved Expenditures: Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures	
Abatement Services Expenses			16,000		16,000	
Total Expenditures		15	16,000		16,000	
Net Revenues/Expenditures	·					(9,000)
Ending Fund Balance September	r 30. 2020:					\$ 10,989

City of Live Oak Abatement Fund 2020/2021 Proposed Budget

	Audited	Current FY 2019/20		Proposed	Budget
	2018/19 Actual	Amended Budget	Projected End-of-Year	Budget FY 2020/21	Increase/ (Decrease)
REVENUES					
SERVICE USE FEES					
344.500 Weed Cleaning & Removal	22,322	7,000	3,000	7,000	
TOTAL GRANTS & INTER-GOVT.	22,322	7,000	3,000	7,000	12
TOTAL REVENUES	22,322	7,000	3,000	7,000	
EXPENDITURES					
OTHER SERVICES & CHARGES					
400.400 Professional Fees	352	1,000	600	1,000	#
560.445 Contractual Maintenance		15,000	12,000	15,000	
TOTAL OTHER SERVICES & CHARGES	352	16,000	12,600	16,000	-
TOTAL EXPENDITURES	352	16,000	12,600	16,000	

35 - Asset Replacement Fund

Money in this account is comprised of transfers from the General Fund, Stormwater 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 PROPOSED BUDGET FISCAL YEAR 2020/2021

Beginning Fund Balance Octobe	er 1, 2020:					\$ 4,474,177
Estimated Revenues:					607,087	
Proposed Expenditures:			Other			
Department	Personnel Services	Supplies	Services & Charges	Capital Outlay	Total Expenditures	
Capital Outlay			<u> </u>	301,300	301,300	
Total Expenditures			-	301,300	301,300	
Net Revenues/Expenditures						305,787
Ending Fund Balance September	30, 2021:					\$ 4,779,964
	Al	REPLACE PPROVED I CAL YEAR (AS AMEN	2019/2020	D		
Beginning Fund Balance Octobe	r 1, 2019:					\$ 2,970,258
Estimated Revenues:					1,881,971	
Approved Expenditures: Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures	
Capital Outlay	<u> </u>			408,013	408,013	
Total Expenditures				408,013	408,013	
Net Revenues/Expenditures						1,473,958

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

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

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

	Audited	Current FY 2019/20		Proposed	Budget
	2018/19 Actual	Amended Budget	Projected End-of-Year	Budget FY 2020/21	Increase/ (Decrease)
EXPENDITURES					
POLICE DEPARTMENT					
CAPITAL OUTLAY					
530.586 Vehicles	93,774	157,500	135,000	157,500	
530.597 Vehicle Equipment	59,257	89,800	84,000	89,800	
TOTAL CAPITAL OUTLAY	153,031	247,300	219,000	247,300	æ
TOTAL 530-POLICE DEPARTMENT	153,031	247,300	219,000	247,300	
PUBLIC WORKS					
CAPITAL OUTLAY					
560.586 Vehicles	62,575	20	12		-
560.580 Operating Equipment	47,731	(#X)			
TOTAL CAPITAL OUTLAY	110,306	(A)	-	*	*
TOTAL 560-PUBLIC WORKS	110,306				j.e.
PARKS MAINTENANCE					
CAPITAL OUTLAY					
565.580 Operating Equipment	35,342	18,000	18,026	•	(18,000)
565.586 Vehicles	(#)	-	· ·	35,000	35,000
TOTAL CAPITAL OUTLAY	35,342	18,000	18,026	35,000	17,000
TOTAL 565-PARKS MAINTENANCE	35,342	18,000	18,026	35,000	17,000

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

	Audited Current FY 2019/20		Proposed	Budget	
	2018/19 Actual	Amended Budget	Projected End-of-Year	Budget FY 2020/21	Increase/ (Decrease)
STORM WATER					
CAPITAL OUTLAY					
567.586 Vehicles	39,795	- 2	-	<u> 18</u>	=
567.580 Operating Equipment		18,000	18,026	19,000	1,000
TOTAL CAPITAL OUTLAY	39,795	18,000	18,026	19,000	1,000
TOTAL 567-STORM WATER	39,795	18,000	18,026	19,000	1,000
FIRE DEPARTMENT					
CAPITAL OUTLAY					
540.586 Vehicles	<u> </u>	124,713	120,000		(124,713)
TOTAL CAPITAL OUTLAY	=	124,713	120,000	0.75	(124,713)
TOTAL 540-FIRE DEPARTMENT	72	124,713	120,000		(124,713)
TOTAL EXPENDITURES	338,473	408,013	375,052	301,300	(106,713)

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

Department	1			De	epartment
Account Numb	er Item Description	Item Cost			Cost
Police Departme	nt				
35-530.586	Vehicles				
	(3) Interceptor Utility Vehicles (Patrol Units)	\$	118,800		
	(1) Unmarked Vehicle (CID)		38,700		
35-530.597	Vehicle Equipment				
	(3) Patrol Units Equipment and Installation		85,800		
	(1) CID Unit Equipment and Installation		4,000	\$	247,300
Parks Maintena	nce				
35-565.586	Vehicles				
	3/4 ton Pickup - to replace PK3				35,000
Stormwater Dep	artment				
35-567.580	Operating Equipment				
	(1) Zero Turn mower				19,000
				-	
	Total Asset Replacement Fund Requests			\$	301,300

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

		Purchase		Yrs	Accum	Prior	Current		
Description		Date	Cost	Life	Depreciation	Depreciation	Depreciation	Balance	Dept
2000 Stump Cutter	PK5	12/1/2000	\$9,500	10	\$9,500	\$9,500	80	80	Parks
1998 Vermer 1230 Brush Chipper (used)	PK64	8/4/2001	\$12,500	10	\$12,500	\$12,500	80	80	Parks
2002 Freightliner FL-70 Chassis Dump Truck	M6	2/1/2002	\$43,234	10	\$43,234	\$43,234	80	80	Streets
EKS Air Compressor	N/A	10/17/2002	\$14,604	10	\$14,604	\$14,604	80	80	Fire
2002 RDS Spreader & Ice Control (Truck)	M6	11/27/2002	\$22,011	7	\$22,011	\$22,011	80	80	PW
2005 Ford F550 Cab/Small Dump Truck	PK6	12/7/2004	\$39,093	10	\$39,093	\$39,093	80	80	Parks
Pitney Bowes	N/A	11/2/2006	\$6,899	5	86,899	\$6,899	80	80	CS
2222		1/1/2007	\$17,570	2	\$17,570	\$17,570	80	80	MC
2008 Jacobsen HR9016 Mower	PK2	10/16/2008	\$66,465	1	\$66,465	\$66,465	\$0	80	Parks
Vehicle Equipment	N/A	9/30/2008	\$31,132	5	\$31,132	\$31,132	80	80	Police
Computer Equipment	N/A	5/1/2008	\$6,380	3	\$6,380	\$6,380	80	80	П
2008 Kawasaki ATV 650	PDATV1	12/10/2009	\$5,997	S	\$5,997	\$5,997	80	80	Police
2008 Kawasaki ATV 650	PDATV2	12/10/2009	\$5,997	2	\$5,997	\$5,997	80	80	Police
Honda ST1300PA9 MotorCycle	MC3	8/6/2010	\$14,788	3	\$14,788	\$14,788	80	80	Police
2011 Ford F250 Truck	PK3	2/4/2011	\$21,671	5	\$21,671	\$21,671	0\$	80	Parks
2012 John Deere Tractor	PK11	4/18/2012	\$30,720	10	\$27,648	\$24,576	\$3,072	\$3,072	Parks
	M20	9/30/2012	\$52,461	10	\$47,214	\$41,968	\$5,246	\$5,247	Streets
2012 Jacobsen 9016 Rotory Mower	PK40	10/31/2012	\$78,991	1	\$78,991	\$78,991	80	80	Parks
2013 Kawasaki 4010 Mule w/ Top	M36	4/18/2013	\$11,440	10	\$9,152	\$8,008	\$1,144	\$2,288	Streets
2013 Ford Explore	AD3	6/24/2013	\$24,398	2	\$24,398	\$24,398	80	80	Admin
2014 Toyota Tundra 4 Dr Pickup	P42A	12/1/2013	\$32,105	2	\$32,105	\$32,105	80	80	Police
2014 Motorcycle	MC1	9/30/2013	\$28,386	2	\$28,386	\$28,386	80	80	Police
2013 Kawasaki 4010 Mule	PK23	1/7/2015	\$14,059	10	\$8,436	\$7,030	\$1,406	\$5,623	Parks
2015 Chevrolet Silverado (Split with Utilities)	MW1	5/22/2015	\$14,488	5	\$14,488	\$14,488	80	80	PW/Utilities
2015 Chevy Tahoe w/ Equipment	P43	9/30/2015	\$48,750	5	\$48,750	\$48,750	80	0\$	Police
2015 Chevy Tahoe w/ Equipment	P44	9/30/2015	\$51,604	5	\$51,604	\$51,604	80	0\$	Police
2015 Chevy Tahoe w/ Equipment	P41	9/30/2015	\$51,222	2	\$51,222	\$51,222	80	80	Police
2015 Chevy Silverado w/ Equipment	P45A	9/30/2015	\$29,345	2	\$29,345	\$29,345	80	80	Police
2015 CID Vehicle	P46A	9/30/2015	\$38,617	2	\$38,617	\$38,617	80	80	Police
2015 In-Car Video Equipment (4)	N/A	9/30/2015	\$22,880	2	\$22,880	\$22,880	80	80	Police
Detibrillator/Monitor	N/A	4/7/2015	\$37,577	N.	\$37,577	\$37,577	80	80	Fire
Thermo Imaging Camera	N/N	6/11/2015	\$13,037	2	\$13,037	\$13,037	80	80	Fire
2016 Mule ATV	PK261	10/31/2015	\$14,145	10	\$7,075	\$5,660	\$1,415	\$7,070	PW
2016 Mule ATV	PK551	10/31/2015	\$14,145	10	\$7,075	\$5,660	\$1,415	\$7,070	Parks
2016 Silverado 1/2 ton Pickup	PK8	12/31/2015	\$35,084	<u>\(\)</u>	\$35,084	\$28,068	87,016	80	Parks
2016 Ford Interceptor w/ equipment	P57A	9/30/2016	\$46,043	2	\$46,043	\$36,836	\$9,207	80	Police
2016 Chevy Tahoe w/ equipment	P51	9/30/2016	\$60,139	2	\$60,139	\$48,112	\$12,027	80	Police
2016 Chevy Tahoe w/ equipment	P52	9/30/2016	\$60,139	S	\$60,139	\$48,112	\$12,027	80	Police
2016 Chevy Tahoe w/ equipment	P53	9/30/2016	\$60,139	2	\$60,139	\$48,112	\$12,027	80	Police
2016 Chevy Tahoe w/ equipment	P54	9/30/2016	\$60,139	S	\$60,139	\$48,112	\$12,027	80	Police

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

		Purchase		Yrs	Accum	Prior	Current		
Description		Date	Cost	Life	Depreciation	Depreciation	Depreciation	Balance	Dept
2016 Chevy Tahoe w/ equipment	P55	9/30/2016	\$60,139	5	\$60,139	\$48,112	\$12,027	\$0	Police
2016 Chevy Tahoe w/ equipment	Chiefl	9/30/2016	\$48,330	5	\$48,330	\$38,664	89,666	80	Fire
2016 Chevy 2500 4WD w/ equip	luspl	9/30/2016	\$37,533	9	\$37,533	\$30,028	\$7,505	80	Fire
2016 Chevy Colorado w/ equip	Insp2	9/30/2016	\$33,416	S	\$33,416	\$26,732	\$6,684	80	Fire
2017 Ford Explorer w/ equipment	P71A	9/30/2017	\$53,517	5	\$41,937	\$30,358	\$11,579	\$11,580	Police
2017 Toyota 4-Runner w/ equipment	P72A	9/30/2017	\$36,000	5	\$28,800	\$21,600	\$7,200	\$7,200	Police
2nd Code Compliance Vehicle	DS3	3/1/2017	\$22,716	5	\$18,172	\$13,629	\$4,543	\$4,544	Dev Srvs
2017 Chevy Colorado	AD2	3/1/2017	\$24,387	5	\$19,508	\$14,631	\$4,877	\$4,879	Recreation
SCBA Equipment	N/A	6/1/2017	\$220,758	10	\$88,304	\$66,228	\$22,076	\$132,454	Fire
2018 Fire Truck (Pumper)	E160A	9/30/2018	\$708,026	20	\$106,203	\$70,802	\$35,401	\$601,823	Fire
Virtual Server Project		9/30/2018	\$78,685	5	\$47,211	\$31,474	\$15,737	\$31,474	IT
2018 Chevy Colorado 4WD	DSI	2/28/2018	\$26,752	2	\$16,050	\$10,700	\$5,350	\$10,702	Dev Serv
2018 Chevy Colorado	DS2	2/28/2018	\$23,028	2	\$13,818	\$9,212	\$4,606	\$9,210	Dev Serv
2018 Chevy 2500 Pickup	AC01	9/30/2018	\$30,000	2	\$18,000	\$12,000	\$6,000	\$12,000	AC
2018 Ventrac with attachments	PK12	4/27/2018	\$28,999	7	\$12,429	\$8,286	\$4,143	\$16,570	Parks
Kohler Generator	PWGen	9/30/2018	\$33,423	10	\$3,342	80	\$3,342	\$30,081	PW
	PK71	3/22/2019	\$17,671	S	\$2,068	\$3,534	\$3,534	\$10,603	Parks
6 Exmark mower	PK72	3/22/2019	\$17,671	2	\$7,068	\$3,534	\$3,534	\$10,603	Parks
2019 John Deere Skid Steer	M84	5/15/2019	\$47,731	7	\$13,236	\$6,417	\$6,819	\$34,495	PW
2019 3/4 ton trucks	M1	9/30/2019	\$31,288	2	\$12,643	\$6,385	\$6,258	\$18,645	PW
2019 3/4 ton trucks	M20	9/30/2019	\$31,287	2	\$12,642	\$6,385	\$6,257	\$18,645	PW
2019 Ford Interceptor	P91	9/30/2019	\$55,935	2	\$22,971	\$11,784	\$11,187	\$32,964	Police
2019 Ford Interceptor	P92	9/30/2019	\$55,934	2	\$22,971	\$11,784	\$11,187	\$32,963	Police
2019 Ford Interceptor CID	P93A	9/30/2019	\$41,162	2	\$16,464	\$8,232	\$8,232	\$24,698	Police
2020 Lazer Z Diesel Mower	PK26	3/4/2020	\$18,026	S	\$3,605	80	\$3,605	\$14,421	Parks
2020 F350 Command Truck		9/30/2020	\$124,713	10	\$12,471	80	\$12,471	\$112,242	Fire
2020 Chevy Tahoe w/ equipment	P01	9/30/2020	\$53,867	2	\$10,773	80	\$10,773	\$43,094	Police
2020 Chevy Tahoe w/ equipment	P02	9/30/2020	\$53,867	S	\$10,773	80	\$10,773	\$43,094	Police
2020 Chevy Tahoe w/ equipment	P03	9/30/2020	\$53,867	2	\$10,773	80	\$10,773	\$43,094	Police
2020 Chevy Tahoe w/ equipment	P04A	9/30/2020	\$53,868	5	\$10,774	80	\$10,774	\$43,094	Police
Transfer to Asset Replacement Fund			\$3,370,490		\$1.984.950	\$1.630.006	8354 944	\$1 385 540	
25% Surcharge					and a street	analogalia	6443 690	OLOGOOCH O	
20,000							3442,000		

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

		Purch	Yrs	rs Accum	Prior	Current		
Description		Date	Cost Li	Cost Life Depreciation	Depreciation	Depreciation	Balance	Dept
2002 Kyarm Ladder Truck	1.3	10/18/2002	\$744,370 20	0 \$668,1				Fire
2003 Sabre Pumper	Eng2	3/17/2003	\$266,593 20	0 \$245,262	62 \$231,932	\$13,330	\$21,331	Fire
2014 Ford Explorer	EDC1	8/1/2014	\$26,330 5	5 \$26,330			80	EDC
Transfer to Asset Replacement Fund			\$1,037,293	\$939,781	81 \$889,233	\$50,548	\$97,512	
25% Surcharge						\$63,185		

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

The second secon						The second secon			
		Purch		Yrs	Accum	Prior	Current		
Description		Date	Cost	Cost Life	Depreciation	Depreciation	Depreciation	Balance	Dept
2002 Howard 30-60 Rotary Tiller	SWM8A1	5/1/2002	\$5,318	5	\$5,318	\$5,318	0\$	80	Storm Water
2004 Vermer BC1800 XL Brush Chipper	SWM74	11/9/2004	\$35,299	10	\$35,299	\$35,299	80	80	Storm Water
2011 Vermeer 400TX Mini Skid Steer	SW21	1/21/2011	\$16,596	7	\$16,596	\$16,596	80	80	Storm Water
Street Sweeper	SWIG	5/15/2012	\$219,947	10	\$197.955	\$175,960	\$21,995	\$21,992	Storm Water
2015 Chevy Pickup	SW1	9/30/2014	\$27,389	5	\$27,389	\$27,389	80	80	Storm Water
2015 Exmark Zero-Turn Mower	SW29	3/20/2015	\$13,919	2	\$13,919	\$13,919	20	80	Storm Water
2015 Ventrac Mower and Attachments	SW4	1/13/2015	\$31,919	7	\$27,360	\$22,800	\$4,560	\$4,559	Storm Water
2015 Tractor with Mower	SW25/26	8/27/2015	\$52,000	10	\$31,200	\$26,000	\$5,200	\$20,800	Storm Water
2016 Mule ATV	SW18	10/31/2015	\$14,145	10	\$7,075	\$5,660	\$1,415	\$7,071	Storm Water
2018 Lazer Z Diesel Mower	SW27	5/11/2018	\$17,221	S	\$10,332	\$6,888	\$3,444	86,889	Storm Water
2018 Chevy 1/2 ton	SW3	9/30/2019	\$39,795	<u>\C</u>	\$15,395	\$7,436		\$24,400	Storm Water
2020 Lazer Z Diesel Mower	SW28	3/4/2020	\$18,026	S	\$3,605	80	\$3,605	\$14,421	Storm Water
Transfer to Asset Replacement Fund			\$491,574		\$391,442	\$343,265	\$48,177	\$100,132	
25% Surcharge							\$60,222		

40 - Debt Service Fund

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

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

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

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

The 2014 General Obligation and Refunding Issue refunded the 2004 Series in its entirety and part of the 2005 Series. The 2004 Series was supported by the Utility Fund and Property Tax. The 2005 Series was supported by the Economic Development Corporation. The refunding portion of the 2014 Series will continue to be supported by these same entities. The new money portion of this issue will fund three bond propositions that were passed at the May 2014 bond election. They will pay for various street improvements that are specific to the propositions that passed. They will also fund some park lighting and trails in and around the main city parks. The new money portion of the 2014 Series is supported 100% by property taxes.

DEBT SERVICE FUND PROPOSED BUDGET FISCAL YEAR 2020/2021

Beginning Fund Balance Octobe	r 1, 2020:					\$	400,960
Estimated Revenues:					2,317,410		
Proposed Expenditures: Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures		
Debt Service			2,317,410	-	2,317,410		
Total Expenditures			2,317,410		2,317,410		
Net Revenues/Expenditures						_	
Ending Fund Balance September	30, 2021:					\$	400,960
	Al	EBT SERVIO PPROVED I CAL YEAR (AS AMEN	BUDGET 2019/2020				
Beginning Fund Balance October	1, 2019:					\$	399,456
Estimated Revenues:					2,325,129		
Approved Expenditures: Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures		
Debt Service			2,325,129		2,325,129		
Total Expenditures			2,325,129		2,325,129		
Net Revenues/Expenditures							
Ending Fund Balance September	30, 2020:					\$	399,456

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

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

GENERAL OBLIGATION LONG TERM DEBT INSTRUMENTS SUMMARY TOTALS

Fiscal Year		interest ie Feb 01		Interest ue Aug 01	<u> </u>	Bonds Due Aug 01	 Fiscal Year Totals
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	Y	14,200	:	14,200	2	710,000	 738,400
	\$	1,539,848	\$	1,539,847	\$	13,190,000	\$ 16,269,695

GENERAL OBLIGATION REFUNDING BONDS, SERIES 2010 ORIGINAL ISSUE \$ 3,400,000 DATED DECEMBER 30, 2010 (3.064%)

Fiscal Year		nterest le Feb 01	_	nterest e Aug 01	<u>D</u> ı	Bonds ue Aug 01	Fi	iscal Year Totals
2020-21	\$	10,955	\$	10,955	\$	350,000	\$	371,910
2021-22	2	5,593		5,592		365,000		376,185
TOTAL	\$	16,548	\$	16,547	\$	715,000	\$	748,095

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%)

Fiscal Year		Interest ue Feb 01	Interest ue Aug 01	I	Bonds Due Aug 01]	Fiscal Year Totals
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	_	14,200	 14,200	-	710,000	_	738,400
TOTAL	\$	1,523,300	\$ 1,523,300	\$	12,475,000	\$	15,521,600

Note:

The 2014 General Obligation and Refunding Issue refunded the 2004 Series in its entirety and part of the 2005 Series. The 2004 Series was supported by the Utility Fund and Property Tax. The 2005 Series was supported by the Economic Development Corporation. The refunding portion of the 2014 Series will continue to be supported by these same entities. The new money portion of this issue will fund three bond propositions that were passed at the May 2014 bond election. They will pay for various street improvements that are specific to the propositions that passed. They will also fund some park lighting and trails in and around the main city parks. The new money portion of the 2014 Series is supported 100% by property taxes.

The funding split is as follows:

Fiscal						
Year	Property Tax	Ut	ility Fund	 EDC	-	Total
2020-21	1,408,698		170,502	364,800		1,944,000
2021-22	1,412,655		170,745	362,800		1,946,200
2022-23	1,409,855		170,745	365,400		1,946,000
2023-24	1,410,498		170,502	362,400		1,943,400
2024-25	739,400		320	364,000		1,103,400
2025-26	739,400		₩:	-		739,400
2026-27	738,600		- 2 6	-		738,600
2027-28	737,000			-		737,000
2028-29	739,600		9	=		739,600
2029-30	736,200		¥:	:#		736,200
2030-31	737,000		•)	100		737,000
2031-32	736,800		-	0 € 5		736,800
2032-33	735,600			0.75		735,600
2033-34	738,400			 (1 <u>2</u>		738,400
TOTAL	\$ 13,019,706	\$	682,494	\$ 1,819,400	\$	15,521,600

11 - Forfeiture Fund

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

FORFEITURE FUND PROPOSED BUDGET FISCAL YEAR 2020/2021

Beginning Fund Balance October	er 1, 2020:					\$	76,877
Estimated Revenues:					52,260		
Proposed Expenditures:			Other				
Department	Personnel Services	Supplies	Services & Charges	Capital Outlay	Total Expenditures		
Police Department	, <u> </u>	10,000		60,000	70,000		
Total Expenditures	<u>. (*)</u>	10,000		60,000	70,000		
Net Revenues/Expenditures						-	(17,740)
Ending Fund Balance September	30, 2021:					\$	59,137
	AI	ORFEITUR PPROVED I CAL YEAR (AS AMEN	BUDGET 2019/2020				
Beginning Fund Balance Octobe	r 1, 2019:					\$	128,172
Estimated Revenues:					52,260		
Approved Expenditures: Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures		
Police Department		10,000		70,000	80,000		
Total Expenditures		10,000		70,000	80,000		
Net Revenues/Expenditures						_	(27,740)
Ending Fund Balance September	30, 2020:					<u>\$</u>	100,432

City of Live Oak Forfeiture Fund 2020/2021 Proposed Budget

	Audited	Current F	Y 2019/20	Proposed	Budget
	2018/19 Actual	Amended Budget	Projected End-of-Year	Budget FY 2020/21	Increase/ (Decrease)
REVENUES					
FINES & FORFEITURES					
352.000 Forfeitures - Federal	61,270	50,000	20,000	50,000	77.0
352.100 Forfeitures - State	3,230	2,000	7,500	2,000	======
TOTAL FINES & FORFEITURES	64,500	52,000	27,500	52,000	a
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue - Federal	1,333	250	1,200	250	-
360.100 Interest Revenue - State	4	10	5	10	2
370.900 Miscellaneous Revenue				37.	
TOTAL INTEREST & MISCELLANEOUS	1,337	260	1,205	260	_
TOTAL REVENUES	65,836	52,260	28,705	52,260	

City of Live Oak Forfeiture Fund 2020/2021 Proposed Budget

	Audited	Current FY 2019/20		Proposed	Budget
	2018/19 Actual	Amended Budget	Projected End-of-Year	Budget FY 2020/21	Increase/ (Decrease)
EXPENDITURES	Actual	buuget	End-of- Tear	F 1 2020/21	_(Decrease)
FEDERAL FORFEITURES					
SUPPLIES EXPENSES					
531.330 Minor Tools & Equipment	889	10,000	10,000	10,000	4
TOTAL SUPPLIES	889	10,000	10,000	10,000	· (#:
CAPITAL OUTLAY					
531.582 Machinery & Equipment	11,944	40,000	40,000	40,000	
531.583 Safety Equipment	-	10,000	10,000	10,000	.=
531.595 Other Capital	-	20,000	20,000	10,000	(10,000)
TOTAL CAPITAL OUTLAY	11,944	70,000	70,000	60,000	(10,000)
TOTAL 531-FEDERAL FORFEITURES	12,832	80,000	80,000	70,000	(10,000)
STATE FORFEITURES					
CAPITAL OUTLAY					
532.595 Other Capital	Ê		3	-	190
TOTAL CAPITAL OUTLAY	*	::=:	=======================================	-	₩0
TOTAL 532-STATE FORFEITURES		-		2	
TOTAL EXPENDITURES	12,832	80,000	80,000	70,000	(10,000)

City of Live Oak Forfeiture Fund Capital Requests 2020/2021 Proposed Budget

Department	1		Department	
Account Numb	er Item Description	Item Cost	Cost	
Police Departme	ent			
11-531.582	Machinery & Equipment			
	Miscellaneous - TBD	\$ 40,000		
11-531.583	Safety Equipment			
	Miscellaneous - TBD	10,000		
11-531.595	Other Capital			
	Miscellaneous - TBD	10,000	60,000	
	Total Forfeiture Fund Requests		\$ 60,000	

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 PROPOSED BUDGET FISCAL YEAR 2020/2021

Beginning Fund Balance Octobe	r 1, 2020;					\$	-
Estimated Revenues:					~		
Proposed Expenditures:			Other				
Department	Personnel Services	Supplies	Services & Charges	Capital Outlay	Total Expenditures		
Construction Costs		======	· · · · · ·				
Total Expenditures	(m)				<u> </u>		
Net Revenues/Expenditures							1
Ending Fund Balance September	30, 2021:					\$	-
Reginning Fund Ralance October	FIS	PPROVED I CAL YEAR (AS AMEN	2019/2020			\$	
Beginning Fund Balance October	1, 2019:					Þ	-
Estimated Revenues:					-		
Approved Expenditures: Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures		
Construction Costs					: 		
Total Expenditures							
Net Revenues/Expenditures							12
Ending Fund Balance September	30, 2020:					\$	

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

	Audited	Current FY 2019/20		Proposed	Budget
	2018/19 Actual	Amended Budget	Projected End-of-Year	Budget FY 2020/21	Increase/ (Decrease)
REVENUES					
GRANTS & INTER-GOVT ALLOCATION					
330.221 State Homeland Security	~	12	-	-	-
330.230 Bexar CDBG Grant Money		(#)	- H		(40)
TOTAL GRANTS & INTER-GOVT.	2	-	21	ia	2 7
INTER-FUND REVENUES					
383.100 Grant Match					
TOTAL INTER-FUND REVENUES	~	-	-	(e)	*
TOTAL REVENUES			= ==		<u> </u>
EXPENDITURES					
CAPITAL OUTLAY					
530.595 Other Capital			-	:=:	
TOTAL CAPITAL EXPENDITURES	ĭ e i	#5	-	-	-
CONSTRUCTION EXPENSE					
OTHER SERVICES & CHARGES					
691.500 CDBG Construction Costs- ADA					<u> </u>
TOTAL CONSTRUCTION	*		=	(#X).	=
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 PROPOSED BUDGET FISCAL YEAR 2020/2021

Beginning Fund Balance October	er 1, 2020:					\$	104,399	
Estimated Revenues:					17,000			
Proposed Expenditures:			Other					
Department	Personnel Services	Supplies	Services & Charges	Capital Outlay	Total Expenditures			
Supplies		22,800		. 	22,800			
Total Expenditures		22,800	<u> </u>		22,800			
Net Revenues/Expenditures						_	(5,800)	
Ending Fund Balance September	r 30, 2021:					\$	98,599	
CHILD SAFETY FUND APPROVED BUDGET FISCAL YEAR 2019/2020 (AS AMENDED)								
Beginning Fund Balance Octobe	r 1, 2019:					\$	95,149	
Estimated Revenues:					17,000			
Approved Expenditures:			Other					
Department	Personnel Services	Supplies	Services & Charges	Capital Outlay	Total Expenditures			
Supplies		22,800			22,800			
Total Expenditures	•	22,800		=	22,800			
Net Revenues/Expenditures						_	(5,800)	
Ending Fund Balance September	30, 2020:					\$	89,349	

City of Live Oak Child Safety Fund 2020/2021 Proposed Budget

	Audited	Current FY 2019/20		Proposed	Budget
	2018/19 Actual	Amended Budget	Projected End-of-Year	Budget FY 2020/21	Increase/ (Decrease)
REVENUES					
GRANTS & INTER-GOVT ALLOCATION					
339.400 Child Safety Fund Allocation	17,453	16,000	14,000	16,000	
TOTAL GRANTS & INTER-GOVT.	17,453	16,000	14,000	16,000	-
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	2,052	1,000	1,000	1,000	<u> </u>
TOTAL INTEREST & MISCELLANEOUS	2,052	1,000	1,000	1,000	Ē
TOTAL REVENUES	19,505	17,000	15,000	17,000	

City of Live Oak Child Safety Fund 2020/2021 Proposed Budget

	Audited	Current FY 2019/20		Proposed	Budget
	2018/19 Actual	Amended Budget	Projected End-of-Year	Budget FY 2020/21	Increase/ (Decrease)
EXPENDITURES					
POLICE DEPARTMENT					
SUPPLIES EXPENSES					
530.337 Public Education Supplies	3,470	3,500	1,000	3,500	-
TOTAL SUPPLIES EXPENSES	3,470	3,500	1,000	3,500	<u>19</u>
TOTAL 530-POLICE DEPARTMENT	3,470	3,500	1,000	3,500	
FIRE & INSPECTIONS					
SUPPLIES EXPENSES					
540.337 Public Education Supplies	2,500	2,500	1,000	2,500	::=
TOTAL SUPPLIES EXPENSES	2,500	2,500	1,000	2,500	=
TOTAL 540-FIRE & INSPECTIONS DE	2,500	2,500	1,000	2,500	•
PUBLIC WORKS GENERAL					
SUPPLIES EXPENSES					
560.337 Public Education Supplies	89	13,000	2,500	13,000	:=:
560.342 Bite Prevention Week	870	2,300	500	2,300	275
560.343 Kids Programs	1,253	1,500	750	1,500	- 3
TOTAL SUPPLIES EXPENSES	2,213	16,800	3,750	16,800	:#C
TOTAL 560-PUBLIC WORKS GENERAL	2,213	16,800	3,750	16,800	
TOTAL EXPENDITURES	8,183	22,800	5,750	22,800	



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 PROPOSED BUDGET FISCAL YEAR 2020/2021

Beginning Fund Balance Octobe	r 1, 2020:					\$	122,031
Estimated Revenues:					14,500		
Proposed Expenditures:			Other				
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures		
Capital Costs			10,640	9,375	20,015		
Total Expenditures	<u> </u>	-	10,640	9,375	20,015		
Net Revenues/Expenditures						-	(5,515)
Ending Fund Balance September	30, 2021:					\$	116,516
	Al	T TECHNO PPROVED I CAL YEAR (AS AMEN	2019/2020	D			
Beginning Fund Balance Octobe	r 1, 2019:	345				\$	122,731
Estimated Revenues:							
					14,500		
Approved Expenditures:			Other		14,500		
Approved Expenditures: Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	14,500 Total Expenditures		
		Supplies	Services	•	Total		
Department		Supplies	Services & Charges	Outlay	Total Expenditures		
Department Construction Costs		Supplies	Services & Charges 7,550	Outlay 6,375	Total Expenditures 13,925		575

City of Live Oak Court Technology Fund 2020/2021 Proposed Budget

	Audited	Current FY 2019/20		Proposed	Budget
	2018/19 Actual	Amended Budget	Projected End-of-Year	Budget FY 2020/21	Increase/ (Decrease)
REVENUES					
FINES & FORFEITURES					
350.200 Court Technology Fund	11,895	13,000	10,000	13,000	
TOTAL FINES & FORFEITURES	11,895	13,000	10,000	13,000	-
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	2,878	1,500	1,300	1,500	
TOTAL INTEREST & MISC	2,878	1,500	1,300	1,500	#4
TOTAL REVENUES	14,773	14,500	11,300	14,500	
EXPENDITURES					
MUNICIPAL COURT					
OTHER SERVICES & CHARGES					
430.416 Telephone		500	500	1,000	500
430.445 Maintenance Contracts	6,742	7,050	6,500	9,640	2,590
TOTAL OTHER SERVICES & CHARGES	6,742	7,550	7,000	10,640	3,090
CAPITAL OUTLAY					
430.579 Computer Equipment	14,358	6,375	5,000	9,375	3,000
TOTAL CAPITAL OUTLAY	14,358	6,375	5,000	9,375	3,000
TOTAL 430-MUNICIPAL COURT	21,100	13,925	12,000	20,015	6,090
TOTAL EXPENDITURES	21,100	13,925	12,000	20,015	6,090

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

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



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 PROPOSED BUDGET FISCAL YEAR 2020/2021

Beginning Fund Balance October	er 1, 2020:					\$	49,893
Estimated Revenues:					10,750		
Proposed Expenditures:			Oth - n				
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures		
Court Security Costs	17,700			5,000	22,700		
Total Expenditures	17,700	=	<u></u>	5,000	22,700		
Net Revenues/Expenditures							(11,950)
Ending Fund Balance September	30, 2021:					\$	37,943
	AI	PPROVED I CAL YEAR (AS AMEN	2019/2020				
Beginning Fund Balance Octobe	r 1, 2019:					\$	50,746
Estimated Revenues:					10,750		
Approved Expenditures:			Othor				
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures		
Court Security Costs	17,700			5,000	22,700		
Total Expenditures	17,700		: •	5,000	22,700		
Net Revenues/Expenditures							(11,950)
Ending Fund Balance September	30, 2020:					<u>\$</u>	38,796

City of Live Oak Court Security Fund 2020/2021 Proposed Budget

	Audited 2018/19 Actual	Current F Amended Budget	Projected End-of-Year	Proposed Budget FY 2020/21	Budget Increase/ (Decrease)
REVENUES					
FINES & FORFEITURES					
350.300 Court Security	8,921	10,000	8,250	10,000	
TOTAL FINES & FORFEITURES	8,921	10,000	8,250	10,000	7 <u>6</u> 6
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	1,030	750	575	750	
TOTAL INTEREST & MISC	1,030	750	575	750	⊘ €
TOTAL REVENUES	9,951	10,750	8,825	10,750	
EXPENDITURES					
MUNICIPAL COURT				ti	
PERSONNEL SERVICES					
430.101 Bailiffs	6,655	14,000	7,500	14,000	:=:
430.200 F.I.C.A. Taxes	457	1,100	600	1,100	30
430.230 Retirement	1,204	2,500	1,500	2,500	2
430.240 Workers Compensation	82	100	78	100	54)
TOTAL PERSONNEL SERVICES	8,398	17,700	9,678	17,700	3)
CAPITAL OUTLAY					
430.578 Court Security System		5,000		5,000	
TOTAL CAPITAL OUTLAY	-	5,000		5,000	*
TOTAL 430-MUNICIPAL COURT	8,398	22,700	9,678	22,700	
TOTAL EXPENDITURES	8,398	22,700	9,678	22,700	

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

Department/			De	partment
Account Number	Item Description	Item Cost		Cost
Municipal Court				
16-430.578	Court Security System		212-1	
	Security System Enhancements		\$	5,000
	Total Court Security Fund Requests		\$	5,000



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 PROPOSED BUDGET FISCAL YEAR 2020/2021

Beginning Fund Balance October	er 1, 2020:					\$ 1,252,110
Estimated Revenues:					540,000	
Proposed Expenditures:			Other			
Department	Personnel Services	Supplies	Services & Charges	Capital Outlay	Total Expenditures	
Administration		-	550,000	- 12	550,000	
Total Expenditures			550,000		550,000	
Net Revenues/Expenditures						(10,000)
Ending Fund Balance September	r 30, 2021:					\$ 1,242,110
	A	TEL OCCU	JPANCY TAX BUDGET	X FUND		
	FIS	(AS AME				
Beginning Fund Balance Octobe						\$ 1,283,110
Beginning Fund Balance Octobe Estimated Revenues:					605,000	\$ 1,283,110
			NDED)		605,000	\$ 1,283,110
Estimated Revenues:				Capital Outlay	605,000 Total Expenditures	\$ 1,283,110
Estimated Revenues: Approved Expenditures:	er 1, 2019: Personnel	(AS AME)	Other Services	-	Total	\$ 1,283,110
Estimated Revenues: Approved Expenditures: Department	er 1, 2019: Personnel	Supplies	Other Services & Charges	-	Total Expenditures	\$ 1,283,110
Estimated Revenues: Approved Expenditures: Department Administration	er 1, 2019: Personnel	Supplies	Other Services & Charges 580,000	-	Total Expenditures 580,000	\$ 1,283,110

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

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

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 PROPOSED BUDGET FISCAL YEAR 2020/2021

Beginning Fund Balance Octobe	r 1, 2020;					\$	91,265
Estimated Revenues:					37,750		
Proposed Expenditures:			Other				
Department	Personnel Services	Supplies	Services & Charges	Capital Outlay	Total Expenditures		
Emergency Radio System Costs	· · · · · · ·	1,270	40,245	2,500	44,015		
Total Expenditures		1,270	40,245	2,500	44,015		
Net Revenues/Expenditures						3-	(6,265)
Ending Fund Balance September	30, 2021:					\$	85,000
	A	NCY RADIO PPROVED I CAL YEAR (AS AMEN	2019/2020	FUND			
Beginning Fund Balance October	r 1, 2019:					\$	74,335
Estimated Revenues:					36,750		
Approved Expenditures: Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures		
Emergency Radio System Costs		1,270	35,245	2,500	39,015		
Total Expenditures		1,270	35,245	2,500	39,015		
Net Revenues/Expenditures						-	(2,265)
Ending Fund Balance September	30, 2020:					\$	72,070

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

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

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

	Audited	Current FY 2019/20		Proposed	Budget
	2018/19 Actual	Amended Budget	Projected End-of-Year	Budget FY 2020/21	Increase/ (Decrease)
EXPENDITURES					
EMERGENCY RADIO SYSTEM					
SUPPLIES EXPENSES					
537.301 Uniform Purchases	252	270	120	270	:=
537.310 Office Supplies	-	500	200	500	(e)
537.330 Minor Tools & Equipment		500	200	500) =
TOTAL SUPPLIES EXPENSES	252	1,270	520	1,270	:=
OTHER SERVICES & CHARGES					
537.400 Professional Fees	-	2,000	()基	2,000	i 😭
537.415 Cell Phone	511	750	500	750	: ₩
537.425 Conferences & Training	-	6,500	750	6,500	S=:
537.450 Equipment Maintenance	660	5,820	1,000	5,820	.=
537.480 Contingencies		5,000	<u>~</u>	5,000	-
537.485 Dues and Publications		175		175	
TOTAL OTHER SERVICES & CHARGES	1,171	20,245	2,250	20,245	•
CAPITAL OUTLAY					
537.574 Communication Equipment		2,500	2,500	2,500	
TOTAL CAPITAL OUTLAY	=	2,500	2,500	2,500	: <u>-</u> :
TOTAL 537-EMERGENCY RADIO SYSTEM	1,423	24,015	5,270	24,015	
INTERFUND TRANSFERS					
OTHER FINANCING USES					
700.100 Transfer to General Fund	12,000	15,000	15,000	20,000	5,000
TOTAL OTHER FINANCING USES	12,000	15,000	15,000	20,000	5,000
TOTAL EXPENDITURES	13,423	39,015	20,270	44,015	5,000
TO THE BUT ENDITORES	13,443	37,013	20,270	74,013	3,000

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

Department/			De	partment
Account Number	r Item Description	Item Cost		Cost
Emergency Radio	•			
17-537.574	Communication Equipment			
	Yearly Radio Reprogramming		\$	2,500
	Total Emergency Radio System Fund Requests		\$	2,500

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

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

Beginning Fund Balance Octobe	r 1, 2020:					\$	339,880
Estimated Revenues:					45,000		
Proposed Expenditures:			0.1				
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures		
Other Services & Charges	<u> </u>	v <u>:€:</u>					
Total Expenditures	-						
Net Revenues/Expenditures							45,000
Ending Fund Balance September	30, 2021:					\$	384,880
PUBLIC, EDUCATIONAL AND GOVERNMENTAL ACCESS CHANNEL (PEG) FU APPROVED BUDGET FISCAL YEAR 2019/2020 (AS AMENDED)							
		CAL YEAR	2019/2020				
Beginning Fund Balance October	FIS	CAL YEAR	2019/2020			\$	300,580
Beginning Fund Balance October Estimated Revenues:	FIS	CAL YEAR	2019/2020		45,000	\$	300,580
	FIS	CAL YEAR	2019/2020		45,000	\$	300,580
Estimated Revenues:	FIS	CAL YEAR	(2019/2020 NDED)	Capital Outlay	45,000 Total Expenditures	\$	300,580
Estimated Revenues: Approved Expenditures:	FIS 1, 2019:	CAL YEAR (AS AMEN	Other Services	•	Total	\$	300,580
Estimated Revenues: Approved Expenditures: Department	FIS 1, 2019:	CAL YEAR (AS AMEN	Other Services	•	Total	\$	300,580
Estimated Revenues: Approved Expenditures: Department Construction Costs	FIS 1, 2019:	CAL YEAR (AS AMEN	Other Services	•	Total	\$	300,580 45,000

City of Live Oak PEG Fund 2020/2021 Proposed Budget

	Audited	Current F	Y 2019/20	Proposed	Budget
	2018/19 Actual	Amended Budget	Projected End-of-Year	Budget FY 2020/21	Increase/ (Decrease)
REVENUES					
FRANCHISE FEES					
313.000 PEG Revenue	34,660	40,000	35,000	40,000	
360.000 Interest Income	6,061	5,000	4,300	5,000	
TOTAL FRANCHISE FEES	40,720	45,000	39,300	45,000	-
TOTAL REVENUES	40,720	45,000	39,300	45,000	<u> </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 Oakis 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 PROPOSED BUDGET FISCAL YEAR 2020/2021

Beginning Fund Balance Octobe	r 1, 2020:					\$ 46,182
Estimated Revenues:					45,500	
Proposed Expenditures:			Od			
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures	
Emergency Radio System Costs		10,585		4,450	15,035	
Total Expenditures		10,585	<u> </u>	4,450	15,035	
Net Revenues/Expenditures						 30,465
Ending Fund Balance September	30, 2021:					\$ 76,647
	AI	REGIONA PPROVED I CAL YEAR (AS AMEN	2019/2020	ND		
Beginning Fund Balance October	1, 2019:					\$ 17,452
Estimated Revenues:					45,500	
Approved Expenditures:			Other			
Department	Personnel Services	Supplies	Services & Charges	Capital Outlay	Total Expenditures	
Emergency Radio System Costs		10,545	4,000	2,255	16,800	
Total Expenditures	<u> </u>	10,545	4,000	2,255	16,800	
Net Revenues/Expenditures						 28,700

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

	Audited Current FY 2019/20		Proposed	Budget	
	2018/19 Actual	Amended Budget	Projected End-of-Year	Budget FY 2020/21	Increase/ (Decrease)
REVENUES					
GRANTS & INTER-GOVT ALLOCATION					
334.100 Membership Allocations	32,500	39,000	39,000	39,000	1,71
TOTAL BOND/DEBT PROCEEDS	32,500	39,000	39,000	39,000	19 4
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	39,000	45,500	45,500	45,500	-

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

	Audited	Current F	FY 2019/20	Proposed	Budget
	2018/19 Actual	Amended Budget	Projected End-of-Year	Budget FY 2020/21	Increase/ (Decrease)
EXPENDITURES					
ALAMO REGIONAL SWAT					
SUPPLIES EXPENSES					
530.338 Operating Supplies	9,818	10,545	10,545	10,585	40
TOTAL SUPPLIES EXPENSES	9,818	10,545	10,545	10,585	40
CAPITAL OUTLAY					
530.583 Safety Equipment	1,831	2,255	2,225	4,450	2,195
TOTAL CAPITAL OUTLAY	1,831	2,255	2,225	4,450	2,195
TRANSFER OUT					
700.100 Transfer out-General Fund	26,500	4,000	4,000		(4,000)
	26,500	4,000	4,000	æ	(4,000)
TOTAL 530-ALAMO REGIONAL SWAT	38,149	16,800	16,770	15,035	(1,765)
TOTAL EXPENDITURES	38,149	16,800	16,770	15,035	(1,765)

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

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

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 PROPOSED BUDGET FISCAL YEAR 2020/2021

Beginning Fund Balance October	r 1, 2020:					\$ 927,524
Estimated Revenues:					10,000	
Proposed Expenditures:	D 1		Other	G '41	T. (.)	
Department	Personnel Services	Supplies	Services & Charges	Capital Outlay	Total Expenditures	
Construction/Improvement Costs			-	192,010	192,010	
Total Expenditures	<u> </u>		· · · · · · · · · · · · · · · · · · ·	192,010	192,010	
Net Revenues/Expenditures						(182,010)
Ending Fund Balance September	30, 2021:					\$ 745,514
	A	TAL PROJ PPROVED I CAL YEAR (AS AMEN	2019/2020			
Beginning Fund Balance October	1, 2019:					\$ 1,294,803
Estimated Revenues:					390,000	
Approved Expenditures:			Other			
Department	Personnel Services	Supplies	Services & Charges	Capital Outlay	Total Expenditures	
Construction/Improvement Costs				609,942	609,942	
Total Expenditures	i ĝ		:#)	609,942	609,942	
Net Revenues/Expenditures						(219,942)
Ending Fund Balance September 30, 2020:						

City of Live Oak Capital Projects Fund 2020/2021 Proposed Budget

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

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

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

City of Live Oak Capital Projects Fund Project Requests 2020/2021 Proposed 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 Project	Status
Sidewalk and bridge along Toepperwein Road to Miller Road	
Sidewalk Connectivity - Toepperwein	2020 Budget
Park restrooms	Completed
Tree Purchase Subsidy Program - subsidize the purchase of substantially sized trees	
Consistent LED street lights	
Upgrade traffic signals at Toepperwein and Forest Bluff with lighted signs at these locations	
Upgrade traffic signal at Leafy Hollow/Toepperwein to include lighted signs.	Completed
Map listing all of Live Oak Park amenities/locations at a common point in each park area.	
Reflective markers at all entrances along Pat Booker Road	
Purchase any available lots of property to expand/sell	
Construct a fence/decorative wall along Toepperwein Road	2020 Budget
Construct a free, non-supervised play area with a water feature	
Splash pad and water play areas in park	
Purchase lot at Shin Oak and Grey Cliff for monument signage	
Purchase/enhance city marquees to include displaying time and temperature	
Beautification of Toepperwein and Lookout Road	
Beautification of Industrial Park entrance	
Joint City Events Center - pursue funds through public/private partnerships	
Landscape at corner of 1604 and Pat Booker - decorative pavers	
Decorative park benches with City name/logo	Continue in 2021
Provide connection between main park entrances with overflow parking lot	
Large project to enhance the town center	
Public art	
Monument signs/murals for branding	
Amphitheater/performing arts center with tiered seating	
Mini fire pumper	
Sidewalk program for connectivity	
Replace playscape near rectangular pavilion in Main City Park	
New traffic signal on Toepperwein @ Lookout Road	TxDOT/LO
Community Garden	
Green House for city use	
Aesthetic improvements to street island at corner of Toepperwein and Judson Road	

21 - Woodcrest Park Fund

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

WOODCREST PARK FUND PROPOSED BUDGET FISCAL YEAR 2020/2021

Beginning Fund Balance October 1, 2020:							=
Estimated Revenues:					Ē.		
Proposed Expenditures:			Other				
Department	Personnel Services	Supplies	Services & Charges	Capital Outlay	Total Expenditures		
Other Services & Charges	· · · · · · · · · · · · · · · · · · ·	2			<u> </u>		
Total Expenditures	=	4:	<u>2</u> 1		**		
Net Revenues/Expenditures							
Ending Fund Balance September	30, 2021:					<u>\$</u>	27
	Al	DDCREST F PPROVED I CAL YEAR (AS AMEN	2019/2020				
Beginning Fund Balance Octobe	r 1, 2019:					\$	3,078
Estimated Revenues:					<u>=</u>		
Approved Expenditures:			Other		m . 1		
Department	Personnel Services	Supplies	Services & Charges	Capital Outlay	Total Expenditures		
Construction Costs			<u></u>	3,078	3,078		
Total Expenditures		-		3,078	3,078		
Net Revenues/Expenditures							(3,078)
Ending Fund Balance September	30, 2020:					<u>\$</u>	-

City of Live Oak Woodcrest Park Fund 2020/2021 Proposed Budget

	Audited	Current FY 2019/20		Proposed	Budget
	2018/19 Actual	Amended Budget	Projected End-of-Year	Budget FY 2020/21	Increase/ (Decrease)
REVENUES					
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	178		10	(#	
TOTAL INTEREST & MISC	178	36	10	0 =	= :
TOTAL REVENUES	178		10		3 0
EXPENDITURES					
WOODCREST PARK CONSTRUCTION					
OTHER SERVICES & CHARGES					
695.400 Professional Fees	12	220	<u>=</u>	927	=
695.500 Construction Costs	9,674	3,078	3,088		(3,078)
TOTAL OTHER SERVICES & CHARGES	9,674	3,078	3,088	:#3	(3,078)
TOTAL 695-WOODCREST PK - DONAT	9,674	3,078	3,088		(3,078)
TOTAL EXPENDITURES	9,674	3,078	3,088	-	(3,078)

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 PROPOSED BUDGET FISCAL YEAR 2020/2021

FISCAL YEAR 2020/2021								
Beginning Fund Balance Octo	ober 1, 2020:					\$	377,125	
Estimated Revenues:					4,675,750			
Proposed Expenditures:								
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures			
Administration Operations Transfers Out	224,400 728,400	23,500 145,225	152,700 2,839,800 603,002	8	400,600 3,713,425 603,002			
Total Expenditures	952,800	168,725	3,595,502		4,717,027			
Net Revenues/Expenditures							(41,277)	
Ending Fund Balance Septem	ber 30, 2021:					\$	335,848	
UTILITY OPERATIONS FUND APPROVED BUDGET FISCAL YEAR 2019/2020 (AS AMENDED)								
Beginning Fund Balance Octo	ber 1, 2019:					\$	424,450	
Estimated Revenues:					4,460,200			
Approved Expenditures:	Personnel		Other Services	Canital	Total			
	reisonnet		Services	Capital	iotai			

Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures
Administration	217,950	23,500	152,700		394,150
Operations Transferra Out	680,400	127,225	2,708,500		3,516,125
Transfers Out Total Expenditures	898,350	150,725	<u>603,568</u> 3,464,768		4,513,843
Tour Exponentates	070,550	150,125	3,104,700		1,515,045

Net Revenues/Expenditures

(53,643)

Ending Fund Balance September 30, 2020:

\$ 370,807

		Audited	Current FY 2019/20		Proposed	Budget
		2018/2019	Amended	Projected	Budget	Increase/
	g	Actual	Budget	End-of-Year	FY 2020/21	(Decrease)
REVENUE	•					
UTILITY R	EVENUE					
381.200	Water Revenues	1,356,457	1,507,000	1,475,000	1,622,500	115,500
381.201	Sewer Revenue	1,563,949	1,889,550	1,775,000	1,988,000	98,450
381.360	Interest Income	16,741	10,000	7,500	10,000	026
381.400	Garbage Collection Rev	706,888	670,000	720,000	700,000	30,000
381.500	Edwards Aquifer Mgt Fees	148,893	160,000	150,000	160,000	::=:
381.600	Service Application Fees	5,715	5,000	5,000	5,000	(1 -2)
381.620	Water Connection Fees	-	3,000	024	3,000) @
381.630	Sewer Connection Fees	297,324	75,000	60,000	75,000	390
381.800	Penalty Charges	44,447	50,000	40,000	50,000	
381.810	Turn-off Fees	12,712	15,000	9,000	15,000	S.=.
381.820	Meter Tampering Fees	750	1,000	150	1,000	-
381.920	Discounts Earned	288	250	250	250	(=)
381.930	N.S.F. Check Fees	575	1,000	750	1,000	O=0
381.940	Inspection Fees	1,200	500	500	500	·
381.950	Miscellaneous Income	(163)	15,000	7,500	15,000	-
	TOTAL UTILITY REVENUE	4,155,776	4,402,300	4,250,650	4,646,250	243,950
INTER-FUN	D TRANSFERS					
	Transfer from General Fund (Loan)	2	28,400	28,400		(28,400)
390.487	,	29,500	29,500	29,500	29,500	(20,100)
	TOTAL INTER-FUND TRANSFERS	29,500	57,900	57,900	29,500	(28,400)
		•	•	,	,	` ' '
TOTAL REV	VENUES	4,185,276	4,460,200	4,308,550	4,675,750	215,550

		Audited	Current FY 2019/20		Proposed	Budget	
		2018/2019 Actual	Amended Budget	Projected End-of-Year	Budget FY 2020/21	Increase/ (Decrease)	
EXPENDIT	TURES						
ADMINIST	RATIVE DEPARTMENT						
PERSONNE	EL SERVICES						
400.100	Salaries	129,643	143,500	140,500	146,000	2,500	
400.199	Overtime	894	750	250	750	100	
400.200	F.I.C.A. Taxes	9,354	11,250	10,800	11,500	250	
400.210	Group Insurance	18,020	35,000	29,000	38,500	3,500	
400.230	Retirement	23,599	27,000	26,250	27,250	250	
400.240	Workers Comp Insurance	370	450	347	400	(50)	
	TOTAL PERSONNEL SERVICES	181,880	217,950	207,147	224,400	6,450	
SUPPLIES E	EXPENSES						
400.310	Office Supplies	3,942	5,000	4,500	5,000	2	
400.320	Postage	14,611	17,000	15,500	17,000	4	
400.330	Minor Tools & Equipment	310	500	750	500		
400.392	Employee Relations	-	1,000		1,000	a.	
	TOTAL SUPPLIES EXPENSES	18,863	23,500	20,750	23,500	-	
OTHER SER	RVICES & CHARGES						
400.400	Professional Fees	1,581	15,000	÷	15,000	2	
400.402	S.A.W.S Billing Fees	18,607	20,000	19,500	20,000	-	
400.412	Credit Card Fees	23,996	20,000	25,000	20,000	-	
400.415	Telephone	1,800	2,000	1,800	2,000		
400.425	Conference & Training	30	1,200	12	1,200	<u> </u>	
400.445	Equipment Maintenance	2,265	-	3=	(4)	-	
400.475	Property & Liability Ins	15,595	16,000	15,500	16,000	-	
400.480	Contingencies	÷	500	7.5	500	19.	
400.482	Wtr/Swr Acct Write-offs	(135)	3,000	7 <u>2</u>	3,000	-	
400.495	Sewer Connection Fees	291,924	75,000	60,000	75,000	18	
TOTA	L OTHER SERVICES & CHARGES	355,663	152,700	121,800	152,700	<u>0</u> -5	
TOTAL 400	A DMINISTD A TION DEDT	556 106	204 150	240.607	400 600	C 450	
101AL 400-	ADMINISTRATION DEPT	556,406	394,150	349,697	400,600	6,450	

	Audited	Current F	Current FY 2019/20		Budget
	2018/2019	Amended	Projected	Budget	Increase/
	Actual	Budget	End-of-Year	FY 2020/21	(Decrease)
PUBLIC WORKS GENERAL					
PERSONNEL SERVICES					
560.100 Salaries	362,273	416,000	414,000	438,000	22,000
560.199 Overtime	44,615	40,900	40,900	40,900	₩.
560.200 F.I.C.A. Taxes	29,922	36,500	35,000	37,000	500
560.210 Group Insurance	62,326	92,000	76,000	115,000	23,000
560.230 Retirement	73,519	85,000	85,000	89,000	4,000
560.240 Workers Comp Insurance	9,460	10,000	7,710	8,500	(1,500)
TOTAL PERSONNEL SERVICES	582,115	680,400	658,610	728,400	48,000
SUPPLIES EXPENSES					
560.300 Uniforms	2,728	5,725	3,000	5,725	= 7
560.310 Office Supplies	1,295	1,000	750	1,000	<u>-</u> -
560.333 Petroleum Products	17,901	28,000	18,000	28,000	=:
560.337 Public Education Supplies	1,651	8,000	1,500	8,000	-11
560.350 Safety Supplies	1,061	2,500	2,000	2,500	-
560.355 Plant & Eqpt Maint Sup	91,047	72,000	100,000	90,000	18,000
560.365 Small Power & Hand Tools	2,708	5,000	5,000	5,000	2
560.380 Street Maint Materials	141	5,000	2,500	5,000	
TOTAL SUPPLIES EXPENSES	118,532	127,225	132,750	145,225	18,000
OTHER SERVICES & CHARGES					
560.402 Water Testing Fees	19,034	22,500	20,000	26,000	3,500
560.404 Garbage Collection Srvc	706,599	670,000	720,000	700,000	30,000
560.409 Edwards Aquifer Mgt Fees	178,281	200,000	172,376	180,000	(20,000)
560.414 Sewage Treatment	1,384,167	1,520,200	1,500,000	1,650,000	129,800
560.415 Telephone	2,776	2,800	2,800	2,800	=
560.425 Conferences & Training	3,935	6,500	3,000	6,500	-:
560.440 Utilities	145,167	150,000	145,000	150,000	-
560.445 Contract Maintenance	2,127	3,000	2,000	31,000	28,000
560.450 Equipment Maint Contracts	-	3,000	~	3,000	-
560.455 Street Maintenance Services		10,000	3,000	10,000	
560.458 Vehicle Maint Services	20,480	24,000	21,000	24,000	<u> </u>
560.460 Vehicle Rehabilitation	750	2,000	750	2,000	2
560.470 Equipment Rentals	1,475	2,500	3,000	2,500	-
560.471 Water Leases	24,526	90,000	17,074	50,000	(40,000)
560.480 Contingencies	218	1,000	250	1,000	
560.485 Dues & Publications	1,563	1,000	1,000	1,000	-
560.499 Depreciation Expense	303,006	= 0	7-	-	-
690.984 Interest Expense				i#	
TOTAL OTHER SERVICES & CHARGES	2,794,104	2,708,500	2,611,250	2,839,800	131,300
TOTAL 560-PUBLIC WORKS GENERAL	3,494,751	3,516,125	3,402,610	3,713,425	197,300

	Audited Current FY 2019/20		Proposed	Budget	
	2018/2019 Actual	Amended Budget	Projected End-of-Year	Budget FY 2020/21	Increase/ (Decrease)
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	72
700.030 Transfers to Renew & Repl	310,000	310,000	310,000	310,000	200
700.040 Transfers to D/S Fund	171,817	171,068	171,068	170,502	(566)
TOTAL OPERATING TRANSFERS OUT	604,317	603,568	603,568	603,002	(566)
TOTAL 700-OTHER FINANCING USES	604,317	603,568	603,568	603,002	(566)
TOTAL EXPENDITURES	4,655,474	4,513,843	4,355,875	4,717,027	203,184

Utilities/Administration						
Positions		FY 2020	FY 2021			
Director of Public Works		0.5	0.5			
Administrative Assistant		0.5	0.5			
Utilities Supervisor		1.0	1.0			
Crew Leader		1.0	1.0			
Heavy Equipment Operator		3.0	3.0			
Utilites Maintenance Worker		2.0	2.0			
	Total Positions	8.0	8.0			

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

Positions		FY 2020	FY 2021
Director of Finance and Administrative Services		0.5	0.5
Utility Billing Specialist		2.0	2.0
Accounting and Payroll Specialist		0.5	0.5
• •	Total Positions	3.0	3.0

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

30 – Utility Development Replacement and Renewal Fund

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

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

Beginning Fund Balance October	1, 2020:					\$	1,095,900
Estimated Revenues:					330,000		
Proposed Expenditures:			Other				
Department	Personnel Services	Supplies	Services & Charges	Capital Outlay	Total Expenditures		
Operations				1,015,000	1,015,000		
Total Expenditures	<u> </u>	-		1,015,000	1,015,000		
Net Revenues/Expenditures						·	(685,000)
Ending Fund Balance September 3	30, 2021:					\$	410,900
UTILITY DE	Al	NT/RENEW PPROVED I CAL YEAR (AS AMEN	BUDGET 2019/2020	LACEMENT	T FUND		
Beginning Fund Balance October	1, 2019:					\$	907,800
Estimated Revenues:					796,600		
Approved Expenditures:			Other				
Department	Personnel Services	Supplies	Services & Charges	Capital Outlay	Total Expenditures		
Operations				783,600	783,600		
Total Expenditures		: <u>: •</u>		783,600	783,600		
Net Revenues/Expenditures							13,000

\$ 920,800

Ending Fund Balance September 30, 2020:

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

Increase/ Decrease)
5.000
2,000
(471,600)
¥
(471,600)
(466,600)
231,400
12
(6
231,400
231,400
231,400
_

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

Department/				D	epartment
Account Numb	er Item Description	Item Cost			Cost
Utilities					
30-560.560	Water/Sewer System Renewal				
	Commercial Meter Replacement Program	\$	50,000		
	Interior Tank Painting of Elevated and Ground Storage		600,000		
	Emergency Water Well Services		85,000		
	Inserta Valves Installed for Isolation Valves		100,000		
	Televize (CCTV) Sewer Mains on SARA Outfall Lines		100,000		
	Infiltration Prevention Manhole Silt Catchers Seals		25,000	\$	960,000
30-560.561	Water/Sewer System Extension				
	Unforeseen extensions				50,000
30-560.588	Small Equipment Replacement			_	5,000
	Total Utility Development and R&R Fund Requests			\$	1,015,000
				\$	



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 PROPOSED BUDGET FISCAL YEAR 2020/2021

Beginning Fund Balance October	1, 2020:					\$	438,842
Estimated Revenues;					630,000		
Proposed Expenditures:			Other				
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures		
Operations Transfers Out	388,500	30,750	424,500	60,222	843,750 60,222		
Total Expenditures	388,500	30,750	424,500	60,222	903,972		
Net Revenues/Expenditures						_	(273,972)
Ending Fund Balance September	30, 2021:					\$	164,870

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

Beginning Fund Balance October 1, 2019:

\$ 484,061

Estimated Revenues:

630,000

Approved Expenditures:

Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures
Operations Transfers Out	372,050	30,750	424,500	25,000 58,540	852,300 58,540
Total Expenditures	372,050	30,750	424,500	83,540	910,840

Net Revenues/Expenditures

(280,840)

Ending Fund Balance September 30, 2020:

203,221

	Audited	dited Current FY 2019/20		Proposed	Budget	
	2018/2019 Actual	Amended Budget	Projected End-of-Year	Budget FY 2020/21	Increase/ (Decrease)	
REVENUES						
STORM WATER REVENUE						
348.205 Storm Water Utility Fee	565,855	625,000	580,000	625,000	-	
360.000 Interest Income	10,135	5,000	6,000	5,000	.7	
370.900 Miscellaneous Revenue	10,445		5,000			
TOTAL STORM WATER REVENUE	586,435	630,000	591,000	630,000	<u>=</u>	
TOTAL REVENUES	586,435	630,000	591,000	630,000	-	

		Audited Current FY		FY 2019/20	Proposed	Budget
		2018/2019 Actual	Amended Budget	Projected End-of-Year	Budget FY 2020/21	Increase/ (Decrease)
EXPENDIT	TURES				-	
PERSONNE	L SERVICES					
567.100	Salaries	227,708	243,750	242,500	252,500	8,750
567.199	Overtime	1,086	3,000	3,000	3,000	1200
567.200	F.I.C.A. Taxes	17,001	19,000	18,800	20,000	1,000
567.210	Group Insurance	35,111	54,000	47,000	59,000	5,000
567.230	Retirement	40,622	45,000	45,000	47,500	2,500
567.240	Workers Comp Insurance	6,005	7,300	5,629	6,500	(800)
	TOTAL PERSONNEL SERVICES	327,533	372,050	361,929	388,500	16,450
SUPPLIES E	EXPENSES					
567.300	Uniforms	1,118	4,000	1,500	4,000	:50
567.310	Office Supplies	25	1,000	500	1,000	-
567.333	Petroleum Products	17,706	20,750	17,000	20,750	5 - €12
567.337	Public Education Supplies	=	1,500	250	1,500	(* .)
567.350	Safety Supplies	2,056	2,500	2,200	2,500	
567.365	Small Power & Hand Tools	80	1,000	1,000	1,000	2
	TOTAL SUPPLIES EXPENSES	20,985	30,750	22,450	30,750	:=::::::::::::::::::::::::::::::::::::
OTHER SER	VICES & CHARGES					
567.400	Professional Fees	66,503	78,000	67,000	78,000	**
567.402	SAWS Billing Fees	5,542	7,000	6,000	7,000	.=1
567.415	Telephone	2,317	3,000	2,500	3,000	a
567.425	Conferences & Training	674	1,500	800	1,500	3
567.445	Contract Maintenance	7,870	29,000	12,000	29,000	<u>=</u>
567.456	Flood Channel Const & Maint	4,686	200,000	5,000	200,000	*
567.458	Vehicle Maint Services	31,236	30,000	25,000	30,000	
567.470	Equipment Rentals		1,000	=	1,000	ŝ
567.487	Support Fee	75,000	75,000	75,000	75,000	2
567.499	Depreciation Expense	26,712	: 	-		
TOTA	L OTHER SERVICES & CHARGES	220,540	424,500	193,300	424,500	-
CAPITAL OU	UTLAY					
567.580	Operating Equipment	-	25,000	<u> </u>	Ξ.	(25,000)
	TOTAL CAPITAL OUTLAY		25,000	-	*	(25,000)
TOTAL 567-	OPERATING EXPENDITURES	569,058	852,300	577,679	843,750	(8,550)

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

Sto	orm Water Operations		
Positions		FY 2020	FY 2021
Public Works Superintendent		1.0	1.0
Heavy Equipment Operator		3.0	3.0
Stormwater Maintenance Worker		1.0	1.0
	Total Positions	5.0	5.0

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

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Public Works Superintendent	16	\$57,550	\$72,560	\$87,570
Heavy Equipment Operator	6	\$35,331	\$44,546	\$53,760
Stormwater Maintenance Worker	3	\$30,520	\$38,480	\$46,440



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 PROPOSED BUDGET **FISCAL YEAR 2020/2021**

Beginning Fund Balance October 1, 2020:

\$ 3,451,360

Estimated Revenues:

2,123,083

					_,,	
Proposed Expenditures:						
			Other			
	Personnel		Services	Capital	Total	
Department	Services	Supplies	& Charges	Outlay	Expenditures	
Economic Development	126,300	6,500	1,304,670	400,000	1,837,470	
Т.4-1 Г 124	126 200	(500	1 204 670	400.000	1 027 470	
Total Expenditures	126,300	6,500	1,304,670	400,000	1,837,470	
Net Revenues/Expenditures						285,613
110t Rovellaes, Expellatures						203,013
Ending Fund Balance September	r 30, 2021:					\$ 3,736,973

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

Beginning Fund Balance October 1, 2019:

\$ 2,992,948

Estimated Revenues:

2,332,579

Estimated Revenues.					2,552,575					
Approved Expenditures:										
			Other							
	Personnel		Services	Capital	Total					
Department	Services	Supplies	& Charges	Outlay	Expenditures					
Economic Development	119,800	8,000	1,601,664	100,000	1,829,464					
			-							
Total Expenditures	119,800	8,000	1,601,664	100,000	1,829,464					
-										
Net Revenues/Expenditures						503,115				
ŕ										
Ending Fund Balance Septembe	r 30, 2020:					\$ 3,496,063				

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

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

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

		Audited 2018/19	Current F	FY 2019/20 Projected	Proposed Budget	Budget Increase/
		Actual	Budget	End-of-Year	FY 2020/21	(Decrease)
EXPENDIT	TURES		Judger	2112 07 1981		(Decrease)
ADMINIST	RATION DEPARTMENT					
PERSONNE	L SERVICES					
400.100	Admin Support Salaries	77,861	82,500	82,500	86,300	3,800
	Admin Support Overtime	2,141	2,000	1,200	2,000	#
400.200	F.I.C.A.	6,050	6,500	6,405	7,250	750
400.210	Group Insurance	6,903	13,000	11,792	14,000	1,000
400.230	Retirement	14,465	15,500	15,500	16,500	1,000
400.240	Workers Comp Insurance	247	300	232	250	(50)
	TOTAL PERSONNEL SERVICES	107,667	119,800	117,629	126,300	6,500
SUPPLIES E	XPENSES					
400.310	Office Supplies	1,018	3,000	1,000	3,000	22
400.320	Postage	-	1,000	200	1,000	:=:
400.330	Minor Tools & Equipment	80	2,500	750	1,000	(1,500)
400.333	Petroleum Products	327	1,500	500	1,500	
	TOTAL SUPPLIES EXPENSES	1,425	8,000	2,450	6,500	(1,500)
OTHER SER	VICES & CHARGES					
400.400	Professional Fees	4,257	60,000	10,000	60,000	(=)
400.401	Marketing Services	5,280	15,500	14,000	15,500	
400.425	Conferences & Training	10,097	19,600	6,500	19,600	=
400.431	Promotional Activities	18,817	29,000	12,000	31,000	2,000
400.445	Maintenance Contracts	20,900	5,000	1,000	8,025	3,025
400.458	Vehicle Maint Services	44	500	250	500	·-
400.480	Contingencies	=	1,000	*	1,000	.
400.481	Newsletter Inserts	60,727	75,000	75,000	75,000	121
400.485	Dues & Publications	11,703	14,150	12,000	14,150	i = ?
400.486	Other ED Initiatives	69,596	430,000	400,000	130,000	(300,000)
TOTA	L OTHER SERVICES & CHARGES	201,421	649,750	530,750	354,775	(294,975)

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

	Audited	Current F	TY 2019/20	Proposed	Budget
	2018/19 Actual	Amended Budget	Projected End-of-Year	Budget FY 2020/21	Increase/ (Decrease)
CAPITAL OUTLAY					
500.581 Purchase of Water Rights	299,009	100,000	-	300,000	200,000
500.501 LOTC Incentive	800,000	•	€.	-	=
560.595 Unspecified Capital		329		100,000	100,000
TOTAL CAPITAL OUTLAY	1,099,009	100,000	, =	400,000	300,000
TOTAL 400-ADMINISTRATION DEPART	1,409,522	877,550	650,829	887,575	10,025
INTERFUND TRANSFERS					
OTHER FINANCING USES					
700.100 Transfer to General Fund	150,000	150,000	150,000	150,000	:=
700.350 Transfers To Asset Replacement	69,768	63,185	63,185	63,185	
700.400 Transfers to Debt Service	734,389	738,729	738,729	736,710	(2,019)
TOTAL OTHER FINANCING USES	954,157	951,914	951,914	949,895	(2,019)
TOTAL 700-INTERFUND TRANSFERS	954,157	951,914	951,914	949,895	(2,019)
TOTAL EXPENDITURES	2,363,679	1,829,464	1,602,743	1,837,470	8,006

Economic Development Corporation						
Positions		FY 2020	FY 2021			
Assistant City Manager		0.3	0.3			
Executive Assistant		0.8	0.8			
	Total Positions	1.1	1.1			

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

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Assistant City Manager	30	\$113,946	\$143,664	\$173,382
Executive Assistant	8	\$38,952	\$49,112	\$59,271

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

Department/	•		D	epartment
Account Numb	er Item Description	Item Cost		Cost
	opment Corporation			
Capital Projects				
50-500.581	Water Rights		\$	300,000
50-560.595	Unspecified Capital		_	100,000
	Total Economic Development Corporation Fund Requests		\$	400,000



Capital Information

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

Account NumberItem DescriptionItem CostCostCity Secretary 10-405.57910-405.579Office Equipment Upgrade for Council Chambers Audio/Video equipment MCCi Scanning Project Lazerfiche License\$ 20,000Municipal Court 10-430.578\$ 23,500Municipal Court Lateral File Cabinets (3 @ \$515)\$ 1,545
10-405.579 Office Equipment Upgrade for Council Chambers Audio/Video equipment \$ 20,000 10-405-591 Software MCCi Scanning Project Lazerfiche License \$ 3,000 Lazerfiche License \$ 23,500
10-405.579 Office Equipment Upgrade for Council Chambers Audio/Video equipment \$ 20,000 10-405-591 Software MCCi Scanning Project Lazerfiche License \$ 3,000 Lazerfiche License \$ 23,500
10-405.579 Office Equipment Upgrade for Council Chambers Audio/Video equipment \$ 20,000 10-405-591 Software MCCi Scanning Project Lazerfiche License \$ 3,000 Lazerfiche License \$ 23,500
10-405-591 Software MCCi Scanning Project 3,000 Lazerfiche License 500 \$ 23,500 Municipal Court 10-430.578 Office Furniture
MCCi Scanning Project
Lazerfiche License 500 \$ 23,500 Municipal Court 10-430.578 Office Furniture
Municipal Court 10-430.578 Office Furniture
10-430.578 Office Furniture
10-430.578 Office Furniture
Lateral File Cabinets (3 @ \$515)
Police Department
10-530.583 Safety Equipment Body armor - replacement patrol 4,500
Self-aid/Buddy-aid medical kits 300
Medical kit carriers 150
Stop stick piranha 500
PPE Equipment 3,000
10-530.595 Other Capital
Brazos Court Interface plus 1st year maintenance 13,000 21,870
Fine Department
Fire Department
10-540.530 Buildings Doorbell Security Access System 7,000
10-540.580 Operating Equipment 6000psi Breathing Air Purification System/Compressor 52,000
Knox Key System 12,850 81,650
Public Works
10-560.530 Building & Structures
LED Lighting for FD Bays 15,000
LED Lighting for 1D Days
Animal Control
10-564.530 Building Improvements
Rehab Floor in Exam Room and Kennels 13,000

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

Department	/		Department
Account Numb	per Item Description	Item Cost	Cost
Parks Maintena	nce		
10-565.590	Parking Lots & Drives		
	Replace Asphalt with Concrete for Plaza Area near Restro	oom	30,000
Information Tec	chnology		
10-685.579	Computer Equipment		
	(20) Dell Optiplex 3060 SFF - PC Replacement Plan	19,000	
	(3) Dell Latitude 15 3000 Series laptops	4,000	
	(3) Cisco Switches (Upgrade 3 per year - 9 total)	20,000	
	Various Hardware requests	5,000	
10-685.591	Software		
	Office 365 Business (80 @ \$9.50 x 12 months)	9,120	
	Adobe Acrobat	1,170	
	(32) Windows Server 2016 Standard open licenses	5,000	
	Migration to Office365 - Email	12,750	76,040
	Total General Fund Capital Requests (Funded)		\$ 262,605

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

Department	1		Department
Account Numb	Der Item Description	Item Cost	Cost
Capital Requests Less amount	funded through recurring revenue	\$ 262,605 (262,605)	\$ -
Amount Fund	t Replacement (Capital) led through Recurring Revenues ansfer to fund future Fire Equipment (Ladder & Pumper Trucks)	443,680 (217,554)	226,126
City Council 10-401.480	Contingencies		200,000
City Manager 10-402.480	Contingency		10,000
Police Departmen 10-530.480	nt Contingencies (Coban video equipment failure)		18,000
Dispatch (Comm 10-535.480	unications) Contingencies (Radio equipment failure and/or programming)		9,500
Fire Department 10-540.480	Contingencies		20,000
Public Works 10-560-461	Emergency Contingencies Unforeseen Maintenance Issues Fuel costs over anticipated \$ per gallon Major HVAC Repairs/Replacements Major mechanical Repairs Fleet accident repairs and reconditioning	15,000 31,840 20,360 18,800 9,000	95,000
Street Maintenan 10-562.461	Emergency Contingencies for major street repairs		80,000

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

Departmen	/			De	partment
Account Num	oer Item	Description	Item Cost		Cost
Development Se	vices				
10-682.400	Professional Fees				
	Bureau Veritas Building I	Inspections Contingency			29,600
Information Tec	hnology				
10-685.480	Contingencies				15,000
	Total Reserve Funded Iter	ms		\$	703,226

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

Department	1			D	epartment
Account Numb	er Item Description	Item Cost		Cost	
Police Departme	nt				
35-530.586	Vehicles				
	(3) Interceptor Utility Vehicles (Patrol Units)	\$	118,800		
	(1) Unmarked Vehicle (CID)		38,700		
35-530.597	Vehicle Equipment				
	(3) Patrol Units Equipment and Installation		85,800		
	(1) CID Unit Equipment and Installation		4,000	\$	247,300
Parks Maintenai	nce				
35-565.586	Vehicles				
	3/4 ton Pickup - to replace PK3				35,000
Stormwater Dep	artment				
35-567.580	Operating Equipment				
	(1) Zero Turn mower			-	19,000
	Total Asset Replacement Fund Requests			\$	301,300

City of Live Oak Forfeiture Fund Capital Requests 2020/2021 Proposed Budget

Department/	1		Department
Account Numb	er Item Description	Item Cost	Cost
Police Departme	ent		
11-531.582	Machinery & Equipment		
	Miscellaneous - TBD	\$ 40,000	
11-531.583	Safety Equipment		
	Miscellaneous - TBD	10,000	
11-531.595	Other Capital		
	Miscellaneous - TBD	10,000	60,000
	Total Forfeiture Fund Requests		\$ 60,000

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

Department/	1			De	partment
Account Numb	er Item Description		em Cost		Cost
Municipal Cour					
15-430.579	Computer Equipment Laptop	\$	2,500		
	Spillman-INCODE Interface	Φ	5,500		
	Other Fees	-	1,375	\$	9,375
	Total Court Technology Fund Requests			\$	9,375

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

Department	1		De	partment
Account Numb	er Item Description	Item Cost	Cost	
Municipal Cour	t			
16-430.578	Court Security System			
	Security System Enhancements		\$	5,000
	Total Court Security Fund Requests		\$	5,000

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

Department	<i>'</i>		De	epartment
Account Numb	er Item Description	Item Cost		Cost
Emergency Rad	io 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 2020/2021 Proposed Budget

Department	1		De	epartment
Account Numb	er Item Description	 m Cost		Cost
Alamo Regional	SWAT Fund			
19-530.583	Safety Equipment			
	(2) Glock 17T - Simunition training pistols	\$ 910		
	(3) AR-15 - Simunition training bolts	840		
	Protective Gear	500		
	Headset Replacements	 2,200	\$	4,450
	Total Alamo Regional SWAT Fund Requests		\$	4,450

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

Department/				De	epartment
Account Numb	er Item Description	It	em Cost	(Cost
Capital Projects					
46-562.597	Park Equipment				
	Park Benches	\$	57,010		
46-691.530	Buildings & Structures				
	Rehab outside wall at Dispatch		85,000		
	Rehab Hose Tower Handrails, Steps and I-beam	-	50,000	\$	192,010
	Total Capital Projects Fund Requests			\$	192,010

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

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

Project	Status
Sidewalk and bridge along Toepperwein Road to Miller Road Sidewalk Connectivity - Toepperwein	2020 Budget
Park restrooms	Completed
Tree Purchase Subsidy Program - subsidize the purchase of substantially sized trees	1
Consistent LED street lights	
Upgrade traffic signals at Toepperwein and Forest Bluff with lighted signs at these locations	
Upgrade traffic signal at Leafy Hollow/Toepperwein to include lighted signs.	Completed
Map listing all of Live Oak Park amenities/locations at a common point in each park area.	•
Reflective markers at all entrances along Pat Booker Road	
Purchase any available lots of property to expand/sell	
Construct a fence/decorative wall along Toepperwein Road	2020 Budget
Construct a free, non-supervised play area with a water feature	
Splash pad and water play areas in park	
Purchase lot at Shin Oak and Grey Cliff for monument signage	
Purchase/enhance city marquees to include displaying time and temperature	
Beautification of Toepperwein and Lookout Road	
Beautification of Industrial Park entrance	
Joint City Events Center - pursue funds through public/private partnerships	
Landscape at corner of 1604 and Pat Booker - decorative pavers	
Decorative park benches with City name/logo	Continue in 2021
Provide connection between main park entrances with overflow parking lot	
Large project to enhance the town center	
Public art	
Monument signs/murals for branding	
Amphitheater/performing arts center with tiered seating	
Mini fire pumper	
Sidewalk program for connectivity	
Replace playscape near rectangular pavilion in Main City Park	
New traffic signal on Toepperwein @ Lookout Road	TxDOT/LO
Community Garden	
Green House for city use	
Aesthetic improvements to street island at corner of Toepperwein and Judson Road	

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

Department	1			D	epartment
Account Numb	er Item Description	I	tem Cost		Cost
Utilities					
30-560.560	Water/Sewer System Renewal				
	Commercial Meter Replacement Program	\$	50,000		
	Interior Tank Painting of Elevated and Ground Storage		600,000		
	Emergency Water Well Services		85,000		
	Inserta Valves Installed for Isolation Valves		100,000		
	Televize (CCTV) Sewer Mains on SARA Outfall Lines		100,000		
	Infiltration Prevention Manhole Silt Catchers Seals		25,000	\$	960,000
30-560.561	Water/Sewer System Extension				
	Unforeseen extensions				50,000
30-560.588	Small Equipment Replacement				5,000
	Total Utility Development and R&R Fund Requests			\$	1,015,000

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

Department/			D	epartment
Account Numb	er Item Description	Item Cost		Cost
Economic Develo	opment Corporation			
Capital Projects				
50-500.581	Water Rights		\$	300,000
50-560.595	Unspecified Capital		-	100,000
	Total Economic Development Corporation Fund Requests		\$	400,000



Personnel Information



CITY OF LIVE OAK PAY SCALE 2020/21 PROPOSED POSITIONS

Proposed Titles	Grade	Min Step	Calculated Midpoint	Max Step
City Manager	35	\$145,427	\$183,356	\$221,284
Assistant City Manager	30	\$113,946	\$143,664	\$173,382
Director of Finance and Administrative Services	26	\$93,743	\$118,193	\$142,642
Fire Chief	26	\$93,743	\$118,193	\$142,642
Police Chief	26	\$93,743	\$118,193	\$142,642
Director of Public Works	26	\$93,743	\$118,193	\$142,642
Accounting and Human Resources Manager	18	\$63,449	\$79,998	\$96,546
Building Official	18	\$63,449	\$79,998	\$96,546
City Secretary	18	\$63,449	\$79,998	\$96,546
ony ocoronary	10	ψυυ,9	Ψ13,330	Ψ30,040
Public Works Superintendent	16	\$57,550	\$72,560	\$87,570
Animal Control Supervisor	10	\$42,945	\$54,146	\$65,346
Fire Inspector	10	\$42,945	\$54,146	\$65,346
Fleet Services Supervisor	10	\$42,945	\$54,146	\$65,346
Parks Supervisor	10	\$42,945	\$54,146	\$65,346
Recreation and Special Events Manager	10	\$42,945	\$54,146	\$65,346
Telecommunications Shift Supervisor	10	\$42,945	\$54,146	\$65,346
Utilities Supervisor	10	\$42,945	\$54,146	\$65,346
Human Resources Generalist	9	\$40,900	\$51,567	\$62,234
Purchasing and Budget Analyst	9	\$40,900	\$51,567	\$62,234
Clerk of Court	8	\$38,952	\$49,112	\$59,271
Crew Leader	8	\$38,952	\$49,112	\$59,271
Executive Assistant	8	\$38,952	\$49,112	\$59,271
Administrative Assistant	6	\$35,331	\$44,546	\$53,760
Code Enforcement Officer	6	\$35,331	\$44,546	\$53,760
Heavy Equipment Operator	6	\$35,331	\$44,546	\$53,760
Property and Evidence Room Technician	6	\$35,331	\$44,546	\$53,760
Telecommunications Officer	6	\$35,331	\$44,546	\$53,760
Permit Technician	6	\$35,331	\$44,546	\$53,760
Police Records Specialist	6	\$35,331	\$44,546	\$53,760
Building Maintenance Technician	5	\$33,648	\$42,424	\$51,200
Mechanic	5	\$33,648	\$42,424	\$51,200
Animal Control Officer	4	\$32,046	\$40,404	\$48,762
Deputy Court Clerk	4			
Accounting and Payroll Specialist	4	\$32,046 \$32,046	\$40,404 \$40,404	\$48,762 \$48,762
•		,		
Parks Maintenance Worker	3	\$30,520	\$38,480	\$46,440
Publics Work Maintenance Worker	3	\$30,520	\$38,480	\$46,440
Streets Maintenance Worker	3	\$30,520	\$38,480	\$46,440
Receptionist	3	\$30,520	\$38,480	\$46,440
Storm Water Maintenance Worker	3	\$30,520	\$38,480	\$46,440
Utility Billing Specialist	3	\$30,520	\$38,480	\$46,440
Utilities Maintenance Worker	3	\$30,520	\$38,480	\$46,440
Canado maniferiativo ffontoi	142	ψυυ,υευ	ψυυ, 400	Ψ τ υ, ττ υ

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



CITY OF LIVE OAK PAY SCALE PROPOSED 2020/21 ANNUAL SALARY SCHEDULE Sten

									Step									
Grade	-	2	e	4	10	9	7	œ	on on	10	11	12	13	4	15	16	17	18
-	\$27,683	\$28,375	\$29,084	\$29,811	\$30,557	\$31,320	\$32,103	\$32,906	\$33,729	\$34,572	\$35,436	\$36,322	\$37,230	\$38,161	\$39,115	\$40.093	\$41,095	\$42.123
2	\$29,067	\$29,794	\$30,538	\$31,302	\$32,084	\$32,886	\$33,709	\$34,551	\$35,415	\$36,300	\$37,208	\$38,138	\$39,092	\$40,069	\$41,071	\$42.097	\$43.150	\$44 229
n	\$30,520	\$31,283	\$32,065	\$32,867	\$33,689	\$34,531	\$35,394	\$36,279	\$37,186	\$38,116	\$39,068	\$40,045	\$41,046	\$42.072	\$43.124	\$44,202	\$45.307	\$46.440
4	\$32,046	\$32,847	\$33,669	\$34,510	\$35,373	\$36,257	\$37,164	\$38,093	\$39,045	\$40,021	\$41,022	\$42,047	\$43,099	\$44,176	\$45,280	\$46,412	\$47,573	\$48.762
10	\$33,648	\$34,490	\$35,352	\$36,236	\$37,142	\$38,070	\$39,022	\$39,997	\$40,997	\$42,022	\$43,073	\$44,150	\$45,253	\$46,385	\$47,544	\$48,733	\$49,951	\$51,200
9	\$35,331	\$36,214	\$37,120	\$38,048	\$38,999	\$39,974	\$40,973	\$41,997	\$43,047	\$44,123	\$45,227	\$46,357	\$47,516	\$48,704	\$49,922	\$51,170	\$52,449	\$53,760
7	\$37,097	\$38,025	\$38,976	\$39,950	\$40,949	\$41,972	\$43,022	\$44,097	\$45,200	\$46,330	\$47,488	\$48,675	\$49,892	\$51,139	\$52,418	\$53,728	\$55,071	\$56,448
60	\$38,952	\$39,926	\$40,924	\$41,947	\$42,996	\$44,071	\$45,173	\$46,302	\$47,460	\$48,646	\$49,862	\$51,109	\$52,387	\$53,696	\$55,039	\$56,415	\$57,825	\$59.271
6	\$40,900	\$41,922	\$42,971	\$44,045	\$45,146	\$46,275	\$47,431	\$48,617	\$49,833	\$51,078	\$52,355	\$53,664	\$55,006	\$56,381	\$57,791	\$59,235	\$60,716	\$62,234
10	\$42,945	\$44,019	\$45,119	\$46,247	\$47,403	\$48,588	\$49,803	\$51,048	\$52,324	\$53,632	\$54,973	\$56,347	\$57,756	\$59,200	\$60,680	\$62,197	\$63,752	\$65,346
1	\$45,092	\$46,220	\$47,375	\$48,559	\$49,773	\$51,018	\$52,293	\$53,600	\$54,940	\$56,314	\$57,722	\$59,165	\$60,644	\$62,160	\$63,714	\$65,307	\$66,940	\$68,613
12	\$47,347	\$48,530	\$49,744	\$50,987	\$52,262	\$53,569	\$54,908	\$56,280	\$57,687	\$59,130	\$60,608	\$62,123	\$63,676	\$65,268	\$66,900	\$68,572	\$70,287	\$72,044
13	\$49,714	\$50,957	\$52,231	\$53,537	\$54,875	\$56,247	\$57,653	\$59,095	\$60,572	\$62,086	\$63,638	\$65,229	\$66,860	\$68,532	\$70,245	\$72,001	\$73,801	\$75,646
4	\$52,200	\$53,505	\$54,842	\$56,214	\$57,619	\$59,059	\$60,536	\$62,049	\$63,600	\$65,190	\$66,820	\$68,491	\$70,203	\$71,958	\$73,757	\$75,601	\$77,491	\$79,428
15	\$54,810	\$56,180	\$57,585	\$59,024	\$60,500	\$62,012	\$63,563	\$65,152	\$66,780	\$68,450	\$70,161	\$71,915	\$73,713	\$75,556	\$77,445	\$79,381	\$81,366	\$83,400
16	\$57,550	\$58,989	\$60,464	\$61,975	\$63,525	\$65,113	\$66,741	\$68,409	\$70,120	\$71,872	\$73,669	\$75,511	\$77,399	\$79,334	\$81,317	\$83,350	\$85,434	\$87,570
12	\$60,428	\$61,939	\$63,487	\$65,074	\$66,701	\$68,369	\$70,07\$	\$71,830	\$73,625	\$75,466	\$77,353	\$79,287	\$81,269	\$83,300	\$85,383	\$87,518	\$89,705	\$91,948
18	\$63,449	\$65,035	\$66,661	\$68,328	\$70,036	\$71,787	\$73,582	\$75,421	\$77,307	\$79,239	\$81,220	\$83,251	\$85,332	\$87,465	\$89,652	\$91,893	\$94,191	\$96,546
19	\$66,622	\$68,287	\$69,994	\$71,744	\$73,538	\$75,376	\$77,261	\$79,192	\$81,172	\$83,201	\$85,281	\$87,413	\$89,599	\$91,839	\$94,135	\$96,488	\$98,900	\$101,373
20	\$69,953	\$71,702	\$73,494	\$75,332	\$77,215	\$79,145	\$81,124	\$83,152	\$85,231	\$87,361	\$89,545	\$91,784	\$94,079	\$96,431	\$98,841	\$101,313	\$103,845	\$106,441
24	\$73,450	\$75,287	\$77,169	\$79,098	\$81,076	\$83,102	\$85,180	\$87,309	\$89,492	\$91,730	\$94,023	\$96,373	\$98,783	\$101,252	\$103,784	\$106,378	\$109,038	\$111,764
22	\$77,123	\$79,051	\$81,027	\$83,053	\$85,129	\$87,258	\$89,439	\$91,675	\$93,967	\$96,316	\$98,724	\$101,192	\$103,722	\$106,315	\$108,973	\$111,697	\$114,489	\$117,352
23	\$80,979	\$83,004	\$85,079	\$87,206	\$89,386	\$91,620	\$93,911	\$96,259	\$98,665	\$101,132	\$103,660	\$106,252	\$108,908	\$111,631	\$114,421	\$117,282	\$120,214	\$123,219
24	\$85,028	\$87,154	\$89,333	-	\$93,855	\$96,201	\$98,606	\$101,072	\$103,598	\$106,188	\$108,843	\$111,564	\$114,353	\$117,212	\$120,142	\$123,146	\$126,225	\$129,380
25	\$89,279	\$91,511	\$93,799	\$96,144	\$98,548	\$101,012	\$103,537	\$106,125	\$108,778	\$111,498	\$114,285	\$117,142	\$120,071	\$123,073	\$126,150	\$129,303	\$132,536	\$135,849
26	\$93,743	\$96,087	\$98,489	\$100,951	\$103,475	\$106,062	\$108,714	\$111,431	\$114,217	\$117,073	\$120,000	\$123,000	\$126,075	\$129,226	\$132,457	\$135,768	\$139,163	\$142,642
27	\$98,431	\$100,891	\$103,414	\$105,999	\$108,649	\$111,365	\$114,149	\$117,003	\$119,928	\$122,926	\$126,000	\$129,149	\$132,378	\$135,688	\$139,080	\$142,557	\$146,121	\$149,774
28	\$103,352	\$105,936	\$108,584	\$111,299	\$114,081	\$116,933	\$119,857	\$122,853	\$125,925	\$129,073 \$132,299	\$132,299	\$135,607	\$138,997	\$142,472	\$146,034	\$149,685	\$153,427	\$157,283
53	\$108,520	\$111,233	\$114,014	\$116,864	\$119,786	\$122,780	\$125,850	\$128,996	\$132,221	\$135,526	\$138,914 \$142,387	\$142,387	\$145,947	\$149,596	\$153,336	\$157,169	\$161,098	\$165,126
30	\$113,946	\$116,794	\$119,714	\$122,707	\$125,775	\$128,919	\$132,142	\$135,446	\$138,832	\$142,303	\$145,880	\$149,507	\$153,244	\$157,075	\$161,002	\$165,027	\$169,153	\$173,382
94	\$119,643	\$122,634	\$125,700	_	\$132,064	\$135,365	\$138,749	\$142,218	\$145,773	\$149,418	\$153,153	\$156,982	\$160,907	\$164,929	\$169,052	\$173,279	\$177,611	\$182,051
32	\$125,625	\$128,766	\$131,985	_	_	\$142,133	-+	\$149,329	\$153,062	\$156,889	\$160,811	\$164,831	\$168,952	\$173,176	\$177,505	\$181,943	\$186,491	\$191,154
33	\$131,906	\$135,204	\$138,584	_	\$145,600	\$149,240	\$152,971	\$156,795	\$160,715	\$164,733	\$168,851	\$173,073	\$177,399	\$181,834	\$186,380	\$191,040	\$195,816	\$200,711
34	\$138,502	\$141,964				-	\rightarrow	\$164,635	\$168,751	\$172,970	\$177,294	\$181,726	\$186,269	\$190,926	\$195,699	\$200,592	\$205,807	\$210,747
36	\$145,427	\$149,063	\$152,789	\$156,609	\$160,524	\$164,537	\$168,651	\$172,867	\$177,188	\$181,618	\$186,159	\$190,813	\$195,583	\$200,473	\$205,484	\$210,621	\$200,473 \$205,484 \$210,621 \$215,887 \$221,284	\$221,284

CITY OF LIVE OAK PAY SCALE PROPOSED 2020/21 HOURLY RATE

									Step									
Grade	-	2	က	4	9	9	2	80	6	10	11	12	13	14	15	16	17	18
-	13.31	13.64	13.98	14.33	14.69	15.06	15.43	15,82	16.22	16.62	17.04	17.46	17.90	18.35	18.81	19.28	19.76	20.25
2	13.97	14.32	14.68	15.05	15.43	15.81	16.21	16.61	17.03	17.45	17.89	18,34	18.79	19.28	19.75	20.24	20.75	21.28
က	14.67	15.04	15.42	15.80	16.20	16.60	17.02	17.44	17.88	18.32	18.78	19.25	19.73	20.23	20.73	21.25	21.78	22.33
4	15.41	15.79	18.19	16.59	17.01	17.43	17.87	18.31	18.77	19.24	19.72	20.22	20.72	21.24	21.77	22.31	22.87	23.44
40	18.18	16.58	17.00	17.42	17.86	18.30	18.76	19.23	19.71	20.20	20.71	21.23	21.78	22.30	22.88	23.43	24.02	24.82
6	16.99	17.41	17.85	18.29	18.75	19.22	19.70	20.19	20.70	21.21	21.74	22.29	22.84	23.42	24.00	24.60	25.22	25.85
7	17.84	18.28	18.74	19.21	19.69	20.18	20.68	21.20	21.73	22.27	22.83	23.40	23.99	24.59	25.20	25.83	26.48	27.14
80	18.73	19.20	19.68	20.17	20.67	21.19	21.72	22.28	22.82	23.39	23.97	24.57	25.19	25.82	28.46	27.12	27.80	28.50
0.	19.86	20.16	20.68	21.18	21.70	22.25	22.80	23.37	23.96	24.58	25.17	25.80	26.45	27.11	27.78	28.48	29.19	29.82
ę	20.65	21.16	21.69	22.23	22.79	23.36	23.94	24.54	25.18	25.78	26.43	27.09	27.77	28.46	29.17	29.90	30.65	31.42
Ŧ	21.68	22.22	22.78	23.35	23.93	24.53	25.14	25.77	26.41	27.07	27.75	28.44	29.18	29.88	30.83	31.40	32.18	32.99
12	22.78	23,33	23.92	24.51	25.13	25.75	26.40	27.06	27.73	28.43	29.14	29.87	30.61	31.38	32.18	32.97	33.79	34.64
ţ	23.90	24.50	25.11	25.74	26.38	27.04	27.72	28.41	29.12	29.82	30.60	31.36	32.14	32,95	33.77	34.62	35.48	36.37
2	25.10	25.72	26.37	27.03	27.70	28.39	29.10	29.83	30.58	31.34	32.13	32.93	33.75	34.80	35.46	36.35	37.26	38.19
\$	28.35	27.01	27.68	28.38	29.09	29.81	30.56	31.32	32.11	32.91	33.73	34.57	35.44	36.32	37.23	38.18	39.12	40.10
9	27.67	28.38	29.07	29.80	30.54	31.30	32.09	32.89	33.71	34.55	35.42	36.30	37.21	38.14	39.09	40.07	41.07	42.10
42	29.05	29.78	30.52	31.29	32.07	32.87	33.69	34.53	35.40	38.28	37.19	38.12	39.07	40.05	41.05	42.08	43.13	44.21
80	30.50	31.27	32.05	32.85	33.67	34.51	35.38	36.26	37.17	38,10	39.05	40.02	41.03	42.05	43.10	44.18	45.28	46.42
6	32.03	32.83	33.65	34.49	35.35	36.24	37.14	38.07	39.03	40.00	41.00	42.03	43.08	44.15	45.28	46.39	47.55	48.74
2	33.63	34.47	35.33	36.22	37.12	38.05	39.00	39.98	40.98	42.00	43.05	44.13	45.23	46.36	47.52	48.71	48.93	51.17
23	35.31	36.20	37.10	38.03	38.98	39.95	40.95	41.98	43.03	44.10	45.20	46.33	47.49	48.68	49.90	51.14	52.42	53.73
22	37.08	38.01	38.96	39.93	40.93	41.95	43.00	44.07	45.18	46.31	47.46	48.65	49.87	51.11	52.39	53.70	55.04	56.42
22	38.93	39.91	40.90	41.93	42.97	44.05	45.15	46.28	47.44	48.62	49.84	51.08	52.36	53.67	55.01	56.39	57.80	59.24
72	40.88	41.90	42.95	44.02	45.12	46.25	47.41	48.59	49.81	51,05	52.33	53.64	54.98	58.35	57.76	59.20	80.88	62.20
28	42.92	44.00	45.10	46.22	47.38	48.56	49.78	51.02	52.30	53.60	54.94	56.32	57.73	59.17	60.65	62.17	63.72	65.31
28	45.07	46.20	47.35	48.53	49.75	50.99	52.27	53.57	54.91	56.28	57.69	59.13	60.61	62.13	63.68	65.27	66.91	68.58
22	47.32	48.51	49.72	96.09	52.24	53.54	54.88	56.25	99'29	59.10	60.58	62.09	63.64	65.23	66.87	68.54	70.25	72.01
28	49.69	50.93	52.20	53.51	54.85	58.22	57.62	59.06	60.54	82.05	63.61	65.20	66.83	68.50	70.21	71.98	73.76	75.61
23	52.17	53.48	54.81	56.18	57.59	59.03	60.50	62.02	63.57	65.16	66.79	68.46	70.17	71.92	73.72	75.58	77.45	79.39
စ္ပ	54.78	58.15	57.55	58.99	60.47	61.98	63.53	65.12	66.75	68.41	70.13	71.88	73.68	75.52	77.40	79.34	81.32	83.36
ક	57.52	58.98	60.43	61.94	63.49	65.08	66.71	68.37	70.08	71.84	73.63	75.47	77.36	79.29	81.28	83.31	85.39	87.52
32	60.40	61.91	63.45	65.04	66.67	68.33	70.04	71.79	73.59	75.43	77.31	79.25	81.23	83.28	85.34	87.47	89.66	91.90
33	63.42	85.00	96.63	68.29	70.00	71.75	73.54	75.38	77.27	79.20	81.18	83.21	85.29	87.42	89.61	91,85	94.14	96.50
3	86,59	68.25	98.88	71.71	73.50	75.34	77.22	79.15	81.13	83.16	85.24	87.37	89.55	91.79	94.09	96.44	98.85	101.32
38	69.92	71.68	73.46	75.29	77.18	79.10	81.08	83.11	85.19	87.32	89.50	91.74	94.03	96.38	98.79	101.26	103.79	106.39

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

							Fire							
							Step							
Grade	1	2	3	4	5	9	7	80	6	10	77	12	13	4
F-1	\$42,707	\$43,989	\$45,089	\$46,215	\$47,371	\$48,555	\$49,769	\$51,014						
F-2	\$48,759	\$50,222	\$51,478	\$52,764	\$54,084	\$55,436	\$56,822	\$58,242	\$59,698	\$61,191	\$62,720 \$64,288	\$64,288		
F-3	\$63,816	\$65,731	\$67,374	\$69,058	\$70,785	\$72,554	\$74,368	\$76,227	\$78,133					
F.4	\$67,635	\$69,664	\$71,406	\$73,191	\$75,021	\$76,897	\$78,819	\$80,789	\$82,809	\$84,879				
F-5	\$82,260	\$84,728	\$86,846	\$89,017	\$91,243	\$93,524	\$95,862	\$98,258	\$100,715	\$103,233	\$105,814	\$100,715 \$103,233 \$105,814 \$108,459 \$111,170 \$113,950	\$111,170	\$113,950

							Po	Police							
							St	<u>Step</u>							
Grade	-	2	က	4	2	9	7	8	6	10	11	12	13	14	15
P-1	\$51,596	\$53,144	\$54,472	\$55,834	\$57,230	\$58,661	\$60,127	\$61,630	\$63,171	\$64,750	\$66,369				
P-2	\$57,737	\$59,469	\$60,956	\$62,480	\$64,042	\$65,643 \$67,284	\$67,284	996'89\$	\$70,690	\$72,457	\$74,269				
P-3	\$62,982	\$64,872	\$66,493	\$68,156	\$69,860	\$71,606	\$71,606 \$73,396	\$75,231	\$77,112	\$77,112 \$79,040	\$81,016	\$83,041	\$81,016 \$83,041 \$85,117 \$87,245	\$87,245	
P-4	\$78,652	\$81,012	\$83,037	\$85,113	\$87,241	\$89,422 \$91,658	\$91,658	\$93,949	\$96,298	\$98,705					
P-5	\$90,301	\$93.010	\$95,335	\$97 719 \$100 162	\$100 162	\$102 668	\$105 233	\$107 BB3	\$110 580	\$112 22A	\$118 157	\$110 081	\$422 027	\$102 666 \$105 233 \$107 863 \$110 560 \$113 324 \$116157 \$110 081 \$122 027 \$125 000 \$138 216	1 28 24B

CITY OF LIVE OAK PAY SCALE PROPOSED 2020/21 HOURLY RATE

							Fire							
							Step							
Grade	1	2	ဧ	4	25	9	7	8	0	10	11	12	13	4
ī	15.50	15.96	16.36	16.77	17.19	17.62	18.06	18.51						
F-2	17.69	18.22	18.68	19.15	19.62	20.11	20.62	21.13	21.66	22.20	22.76	23.33		
F.3	23.16	23.85	24.45	25.06	25.68	26.33	26.98	27.66	28.35					
7.4	24.54	25.28	25.91	26.56	27.22	27.90	28.60	29.31	30.05	30.80				
F-6	29.85	30.74	31.51	32.30	33.11	33.93	34.78	35.65	36.54	37.46	38.39	39.35	40.34	41.35

							Po	Police							
							Step	a							
Grade	1	2	ဗ	7	2	9	7	80	a	10	11	12	13	4	10.
P-1	24.81	25.55	26.19	26.84	27.51	28.20	28.91	29.63	30.37	31.13	31.91				
P-2	27.76	28.59	29.31	30.04	30.79	31.56	32.35	33.16	33.99	34.84	35.71				_
P-3	30.28	31.19	31.97	32.77	33.59	34.43	35.29	36.17	37.07	38.00	38.95	39.92	40.92	41.94	
P-4	37.81	38.95	39.95	40.92	41.94	42.99	44.07	45.17	46.30	47.45					
P-5	43.41	44.72	45.83	46.98	48.15	49.36	50.59	51.86	53.15	54.48	55.84	57.24	58.67	60.14	61.64

City of Live Oak, Texas Certification Pay

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

^{* \$150.00} Cap Per Employee

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

City of Live Oak, Texas Proposed Budget 2020/21

Seasonal Employee Hourly Pay Rate Schedule

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



City of Live Oak

State of Texas 8001 Shin Oak Drive Live Oak, Texas 78233-2497 TP# (210) 653-9140