

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 \$271,629, which is a 3.79% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$169,943.”

2. The record vote of each member of the governing body by name voting on the adoption of the 2023/2024 budget is as follows:

FOR: Councilmembers: Mendell Morgan, Bob Tullgren, Dr. Erin Perez, Ed Cimics, Aaron Dahl

AGAINST: None

PRESENT and not voting: Mayor Mary M. Dennis (not a voting member)

ABSENT: None

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

	Preceding Fiscal Year <u>2022/23</u>	Proposed Fiscal Year <u>2023/24</u>
a. The Property Tax Rate (<u>Adopted</u>)	\$0.410220	\$0.385790
b. The No-New-Revenue (NNR) Tax Rate	0.372398	0.385790
c. The NNR Maintenance & Operations Tax Rate	0.446076	0.432928
d. The Voter Approval Maintenance & Operations Tax Rate	0.461688	0.448080
e. The Total Voter Approval Tax Rate	0.588831	0.559659
f. The Total Voter Approval Tax Rate, adjusted for sales tax	0.425725	0.404855
g. The Debt Rate	0.127143	0.111579

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

FOR: Councilmembers: Mendell Morgan, Bob Tullgren, Dr. Erin Perez, Ed Cimics, Aaron Dahl

AGAINST: None

PRESENT and not voting: Mayor Mary M. Dennis (not a voting member)

ABSENT: None

4. The total amount of outstanding municipal debt obligations secured by property taxes is \$22,729,700. (including principal and interest). The total amount of outstanding debt obligations considered self-supporting is \$11,413,950. 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 2023-24 Principal & Interest Requirements for Debt Service are:

a. Property Tax Supported Debt: \$2,144,686

b. Self-Supporting Debt: \$1,086,764



VISION

The premier community to live, learn, work, and play.

MISSION

Serving with excellence, cultivating innovative and strategic partnerships alongside public and private investments to ensure Live Oak is resilient, inclusive, and prosperous.

CITY COUNCIL GOALS

Stable - Sound fiscal planning, opportunize business success, premier real estate developments, attract permanent residents, promote regional benefits.

Secure - Coolest cops in Texas, superior fire department, exceptional utility services, support medical community.

Supportive - Cultivate an active lifestyle, engage and advance our youth, become neighbors with residents, exceptional community events, promote successful businesses, aid the needs of our seniors, attract visitors.

Beautiful - Improve appearance of public areas, effective code enforcement, incentivize attractive developments.





City of Live Oak City Council

Fiscal Year 2023-24



Mary M. Dennis
Mayor



Mendell Morgan
Council Member, Place 1



Robert "Bob" Tullgren
Council Member, Place 2



Dr. Erin Perez
Council Member, Place 3



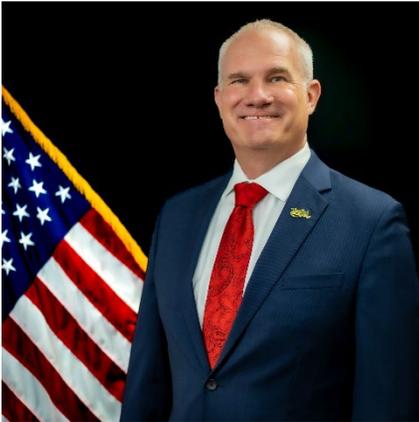
Ed Cimics
Council Member, Place 4



Aaron Dahl
Council Member, Place 5
Mayor Pro Tem

City of Live Oak Executive Team

Fiscal Year 2023-2024



Glen Martel
City Manager



Anas Garfaoui
Assistant City Manager



Gary Hopper
Police Chief



Linc Surber
Fire Chief



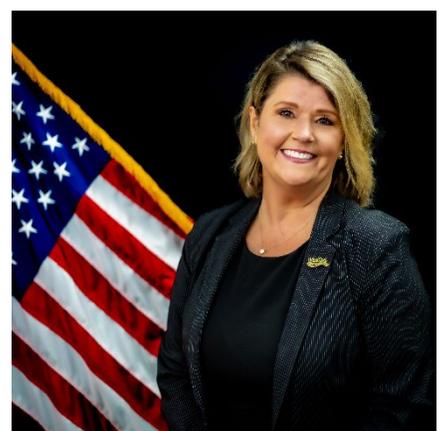
Leroy Kowalik
Director of Finance &
Administrative Services



Mark Wagster
Director of Public Works



Isaura Gaytan
City Secretary



Donna Lowder
EDC Manager

**City of Live Oak
Approved Budget 2023/24
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2023/24 BUDGET MESSAGE

Date: September 12, 2023
To: Mayor and City Council
From: Glen Martel, City Manager
Leroy Kowalik, Finance Director
Subject: 2023/24 Budget

“We Are Making a Difference”

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** – Was all about deciding what direction to go and then get onboard.
- 2019/20 – 2020/21** – Was all about how good decisions make for future opportunities.

Moving forward:

- 2021/22** – “Making Up For Lost Time”
- 2022/23** – “Looking Out For Tomorrow”

A lot of effort goes into the creation of a solid budget. Many hours of conversations, discussions, research and analysis are necessary just to come up with a draft plan. This plan must be in alignment with the vision and mission of the City Council. Coordination efforts within and between departments to fine tune this plan ensure it’s presentable to the Council and residents of Live Oak. Along every step, staff is always conscious that the decision-making positions the City of Live Oak in a better place tomorrow than it was yesterday. Only when these annual budgets get approved and staff begins to execute the financial plan, do residents begin to see the benefits. Over the years, many great budgets have been created, approved and executed. Because of all the dedicated effort that goes into the making of a budget can we now look around the City and say that “we are making a difference”. The 2021/22 budget really got things going again after several years of the pandemic. The 2022/23 budget contained many projects that will benefit the residents well into the future. From the successful street bond election for city-wide street improvements, to the construction of walking trails and generator replacement program to ensure backup power will be maintained at city well sites and facilities, the City is definitely looking out for tomorrow.

The 2023/24 budget is evolutionary in this ongoing process, it expands services and programs that the residents have come to expect. As this 2023/24 budget was being prepared, numerous discussions revolved around the future of Live Oak. Staff was asked to keep the future years of Live Oak in mind



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when submitting their requests for budget considerations. Not only were these requests vetted to ensure they would stand the test of time and not be a fiscal burden to the City in future years, but they also had to provide assurance it will make a positive difference to the residents of Live Oak. This year's budget theme of "We are Making A Difference" will be crucial in all future decisions and budgets as Live Oak continues to push forward to be the premier community.

Council's vision and mission statements provide a clear image of where the City aspires to go, providing the strategy and clarifying the roadmap to get us there.

The City's adopted vision statement is:

"The premier community to live, learn, work, and play."

The City's adopted mission statement is:

"Serving with excellence, cultivating innovative and strategic partnerships alongside public and private investments to ensure Live Oak is resilient, inclusive, and prosperous."

The 2023/24 budget was prepared in alignment with the vision and mission statements of the City.

The 2023/24 budget is a continuation of commitments and strategies of the current year. The 2023 Certified Tax Rolls reflected increases to property values for residential and commercial property. The City had over \$44 million of new taxable value added to the tax rolls for properties coming on board since last year; and, there continues to be increased interest in commercial development and groundbreakings within the City. Sales tax remittances have begun to slow down from prior months but remain at very favorable levels. This is a direct result of the slowing economy and will be monitored continually.

The 2023/24 budget continues to illustrate that the City remains in a strong and stable financial position. There were no major fiscal policy changes to this 2023/24 budget. This budget was created, as were all prior budgets, within the mindset of keeping Live Oak fiscally sound and financially sustainable. 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 residents. The City continues to align the cash flows necessary to sustain these services and programs at the premier level that is expected.

The annual budget did not increase property tax above the no-new-revenue rate, which 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. This rate satisfies the debt service requirements of the City, as well as, the maintenance and operation needs.

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. Continues to look forward, aligning and preparing Live Oak for a stable future.



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2. “We are Making a Difference” is the theme for this year’s budget. This budget contains programs and projects that will continue to enhance the daily lives of the residents. Programs and projects are presented that ensure Live Oak is stable, secure, supportive and beautiful.
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 between eleven and twelve months of operating expenditures.
4. Seeks 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. This budget funds various projects around the City. Work on the 2022 street bond projects will be in full force. The City will continue to work on projects that were made possible by the infusion of funds from the American Rescue Plan Act. These projects consist of purchasing back-up generators and park equipment, constructing park trails and performing needed water and sewer infrastructure evaluations and rehabilitation measures. This budget allocates more funding towards additional walking trails, getting the City closer to full connectivity and creates a multi-year Sidewalks/Curbs/Ramps/Driveways Program and Street Repair Program.
6. Allocates money for several necessary studies and planning efforts, including a Facilities Study, Park Master Plan and Employee Compensation Study. The results of these efforts will be resident feedback and data to guide future budget requests.
7. Monitors personnel costs (salary and benefits) in order to keep Live Oak’s salaries competitive among area cities. This budget does not increase to number of full-time positions. There are funds allocated for minor re-organizations within the Fire Department, Public Works Department and Development Services Department to include changing the titles of the Fire Chief to Fire Chief/Fire Marshal and the Fire Inspector to Deputy Fire Marshal, making one of the Code Enforcement Officers a supervisory position and re-evaluating the Administrative Assistant position in Public Works and realigning it to better meet the needs of the department. A new job description is currently being evaluated and will be ready for the compensation consultant to review for grade placement. This budget does contain a 4% market adjustment across all pay scales and ranges.
8. Proposes a moderate utility rate increase for water and sewer services. The main reason for these increases is to address the escalating cost of sewage treatment, and funding the City’s share of debt service associated with the sewage treatment plant expansion 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.



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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 provide feedback on the 2023/24 budget. It also allowed Council the opportunity to share their vision regarding the future of the City. To ensure that the City meets all its debt and maintains a tax rate sufficient enough to maintain services at a premier level, the City Council unanimously voted for a proposal to set the property tax rate at the calculated no-new-revenue rate of \$0.385790 per \$100 property valuation.

In conclusion, the City of Live Oak has endured many challenges over the years and seized many opportunities. The fruits of many fiscal decisions over the same time period allowed the City to pull through past challenges with very little or no long-term effects. There is no magical template that cities can follow to ensure sustainability or prepare for future hurdles. City Council and staff make the best fiscal decisions understanding history and current situations. Live Oak strives to ensure fiscal resources are well managed and balanced; adopt annual budgets that are fiscally sound, transparent, and fair; explore opportunities for increased efficiencies within city services; preserve capital to ensure fiscal stability during economic challenges; and maintain the highest possible bond rating. These efforts helped create the City's well-nourished foundation, allowing it to push through new challenges and allow the City to have continued prosperity through its strong roots. Through the budget process, this Council and City Management are again better aligned, ensuring that "we are making a difference".

Sincerely,

A handwritten signature in blue ink, appearing to read "Glen Martel".

Glen Martel
City Manager

A handwritten signature in blue ink, appearing to read "Leroy Kowalik".

Leroy Kowalik
Finance Director



City of Live Oak
Budget Assumptions and Estimates
2023/2024 Approved Budget

Budget 2023/2024: The current year’s budget message “Looking Out For Tomorrow” proved to be appropriate. Looking around the City, it is easy to see that Live Oak is taking care of its own, providing premier opportunities while building a solid foundation for today and years to come. New walking trails around the City provide connectivity from one side of the City to the other and between commercial and residential districts. Street work as part of the \$18 million bond package that voters approved in May of 2022 will be in full construction mode between now and September 2024. Businesses continue to seek out Live Oak to call home and new residential opportunities present themselves for individuals and families wanting to call Live Oak home. All this momentum is funneled to ensure the City of Live Oak remains the premier community to live, learn, work, and play.

The annual budgets are prepared in alignment with the four goals of City Council, “stable”, “secure”, “supportive”, and “beautiful”. Live Oak continues to see generous economic growth that is projected to continue into the near future, allowing the City to build upon the solid fiscal foundation already in place. With all the positive momentum and energy around the City, the theme for this year’s budget message will revolve around “We Are Making a Difference”. The proposed budget continues to strengthen current initiatives while focusing on the future of Live Oak. Several new programs have been identified that will only elevate the future of Live Oak to a premier level. As discussed in every budget, even in good times, there are conversations and decisions that need to occur to ensure the sustainability of current and proposed programs and services.

In preparing a budget, numerous assumptions and estimates are 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.

General Revenues

Sales Tax Revenue

This area continues to be the highlight of the budget process. Sales tax numbers continue to be positive, but have begun trending flat and will be continuously monitored as the budget process progresses. The projection for this fiscal year-end is 4.6% over the previous year. Staff is again taking a conservative, but optimistic, approach in projecting its sales tax revenue (+1.50%) over the current year in the proposed budget. As the budget process continues, this projection is subject to minor changes.

Franchise Fees

The City has seen great returns on franchise fees over the last several years. The proposed budget has some minimal changes to franchise fees.



**City of Live Oak
Budget Assumptions and Estimates
2023/2024 Approved Budget**

Property Tax

The “Working Draft” budget is being presented with the assumption of staying at the “no new revenue rate.” This is the tax rate that would bring in approximately the same amount of tax revenue generated in the current tax year on properties that will be taxed in both years. BCAD is reporting preliminary estimates of \$44,642,138 in new property value added to the city’s tax roll. The proposed budget includes the additional tax revenue from this added value. It also continues the property tax incentive payments for IKEA/LOTG and RBFCU. January 1, 2023 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 a portion of the City’s General Fund unassigned fund balance (reserves). In the 2022/2023 adopted budget, \$4,423,304 was programmed to be used from reserves for the purpose of funding several projects in the Capital Projects Fund. The 2023/2024 proposed budget continues this practice of utilizing the reserves (\$3,414,664) for funding capital requests, contingencies, projects programmed through the Capital Projects Fund and increasing the amount that is transferred to the Asset Replacement Fund.

General 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 are always present. These costs include: pay increases, retirement, health care and other related benefits.

The proposed 2023/2024 budget is being presented with the following assumptions and estimates relating to personnel costs.

- There are 122 full-time equivalents (FTEs) budgeted in the current 2022/2023 adopted budget. There are no additional personnel proposed for the 2023/2024 budget. The senior executive team has made no recommendations to increase personnel at this time. New programs and processes will be evaluated for possible future personnel additions.
- There are three title/reorganizational changes that are being recommended to better align the needs of the departments. The first request is changing the titles of the Fire Chief to Fire Chief/Fire Marshal and the Fire Inspector to Deputy Fire Marshal. The second requested change is making one of the Code Enforcement Officers a



City of Live Oak
Budget Assumptions and Estimates
2023/2024 Approved Budget

supervisory position. This will move that position up from a grade 7 to a grade 11 on the scale. The third request is re-evaluating the Administrative Assistant position in Public Works and realigning it to better meet the needs of the department. A new job description is currently being evaluated and will be ready for the compensation consultant to review for grade placement.

- As a result of communications with our compensation consultant and with many cities in the area, the proposed budget contains a 4% market adjustment across all pay ranges.
- Staff is recommending a full compensation study in the proposed budget. It is a standard practice to go through a compensation study every five years and has been five years since Live Oak's last full compensation study.
- The presented budget continues with the step pay program. Eligible employees are proposed to receive their annual step increase of 2.5%.
- Currently health care costs are anticipated to increase. An 8% increase is being recommended by our benefit administrator.
 - HUB International (the City's 3rd party benefit administrator) met with staff to share projections for the upcoming year. The City's claim ratio has edged upward from last year. HUB feels that they will be able to negotiate a reasonable rate without going back out for RFPs and are optimistic that they will be able to keep any rate increases at minimal levels (5%-8%). As the process concludes and the best and final offers are given, staff will make any necessary modifications to the proposed budget prior to adoption.
- TMRS (retirement) has issued their rate letter for the upcoming year and our FULL rate has increase slightly for the upcoming year. The City may continue to pay additional money towards the net pension liability to help keep rates level but in this presented budget, there are no additional funds allocated for this purpose.

Other Expenditures

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

Reserve Funded Items

This presented budget continues the utilization of unassigned fund balance to fund certain items. On September 30, 2022, the City's fund balance was at 14.7 months of general



City of Live Oak
Budget Assumptions and Estimates
2023/2024 Approved Budget

operating expenditures. The City is on track to decrease its reserves this year because of the managed transfer of funds to the Capital Projects Fund. In the proposed 2023/2024 budget, reserve utilization totals \$3,414,664. This utilization includes a transfer of \$934,899 to the Capital Projects Fund, transfer of \$523,220 to the Asset Replacement Fund, direct funding of \$1,232,045 for capital purchases and \$724,500 for 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 the methodology and approach behind sales tax projections. Discuss the methodology and approach for the property tax rate.

Personnel and Salary adjustments – This budget is presented with a 4% market adjustment across the board. There are no additional personnel being requested by senior staff for the proposed 2023/2024 budget.

Capital Outlay/Reserve Funded Items – We will go through these items in the budget workshops. Many of the requests are one-time requests or purchases that will take each department into the future. The General Fund requests total \$1,232,045 which is down from the current year. This budget also resumes the transfer of funds to the Capital Project Fund and Asset Replacement Fund.

Asset Replacement Fund:

Although there are no recommend changes to the budgeting strategy for this fund, there are several items that are worth noting. In this proposed budget, staff added various playground equipment to the replacement list to begin the replacement process. Acorn playground equipment (starts this year), Hilltop playground equipment (starts next year) and Woodcrest Park playground equipment (accelerating the process) to prepare for a 4-5 year timetable to replace that equipment. These initiatives are supported by the EDC and General Fund. Staff is also accelerating the purchase of another Fire Engine in 4-6 years in order to create a better replacement strategy.

Debt Service Funds:

The debt schedules and debt obligations contained in this proposed budget are those that have been previously authorized.

Special Revenue Funds:

The City utilizes 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



City of Live Oak
Budget Assumptions and Estimates
2023/2024 Approved Budget

Technology Funds, Court Security Funds, etc. There are no major changes in the status of these funds for the 2023/2024 proposed budget.

2022 Bond Fund:

This is the new fund that was created as a result of the May 2022 bond election. The \$18,000,000 bond package for street improvements passed and the City received the bond proceeds. City Council awarded the construction bid for Phase I at their May 30th council meeting. Phase II final design is wrapping up and should be out to bid soon. Both Phase I and II are projected to be substantially completed by September 2024.

Capital Projects Fund:

In the proposed 2023/2024 budget, staff has proposed a \$1,200,000 transfer from the General Fund to continue the funding process for the Capital Projects Fund. More discussion on this fund will occur at the budget workshop. Here is a list of the new initiatives within the Capital Projects Fund.

- Facilities Planning
- Facility Upgrades
- Sidewalk/Curb/Ramps/Driveways Program
- Street Repair Program
- Pool/Clubhouse/Restroom/Office-Planning/Design
- Pedestrian/Bicycle Crossing Shin Oak Bridge-Planning
- Firehouse Facility Improvements Review
- Replace Galvanize Steel Water Main
- Lead & Copper Supply Inventory/ Testing
- Median & Right of Way Beautification (EDC supported at 50%)
- Modernizing Existing Monumentation (EDC supported)
- Shin Oak to Village Oak Walking Trail (EDC Supported)
- Main Park Parking Lots/Drives Design (EDC Supported at 50%)
- Monument Signage - RBFCU Property (EDC supported)

Utility Funds:

In the current fiscal year, City Council passed Ordinances that increased sewer and water rates. The new rates went into effect April 2023. The proposed 2023/2024 budget does contain rate increases to both water (3%-5%) and sewer (9%-12%).

In the Utility R&R fund, staff is proposing to continue the annual meter replacement program, as well as the replacement of several isolation valves. Funds are also allocated for the replacement of the 2014 John Deere back hoe and some repair work to the ground



**City of Live Oak
Budget Assumptions and Estimates
2023/2024 Approved Budget**

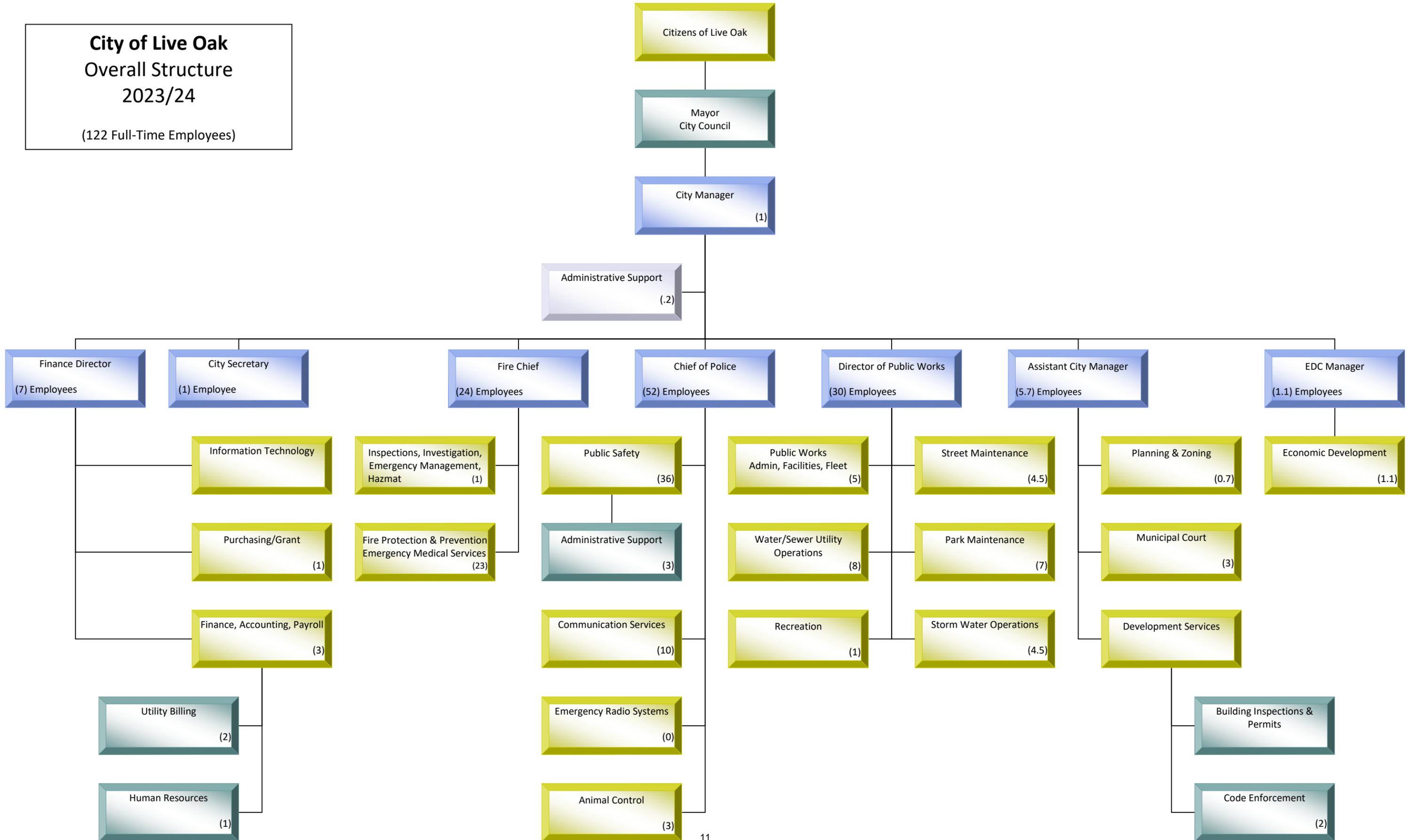
Attachment A

storage tank. Further discussions on these proposals may take place during budget workshops.

Economic Development Fund:

The proposed 2023/2024 budget has funds allocated for the purchase of water rights (\$300,000) and unspecified capital (\$100,000). There is also a proposed transfer of \$647,500 to the Capital Projects Fund to support various project initiatives discussed above.

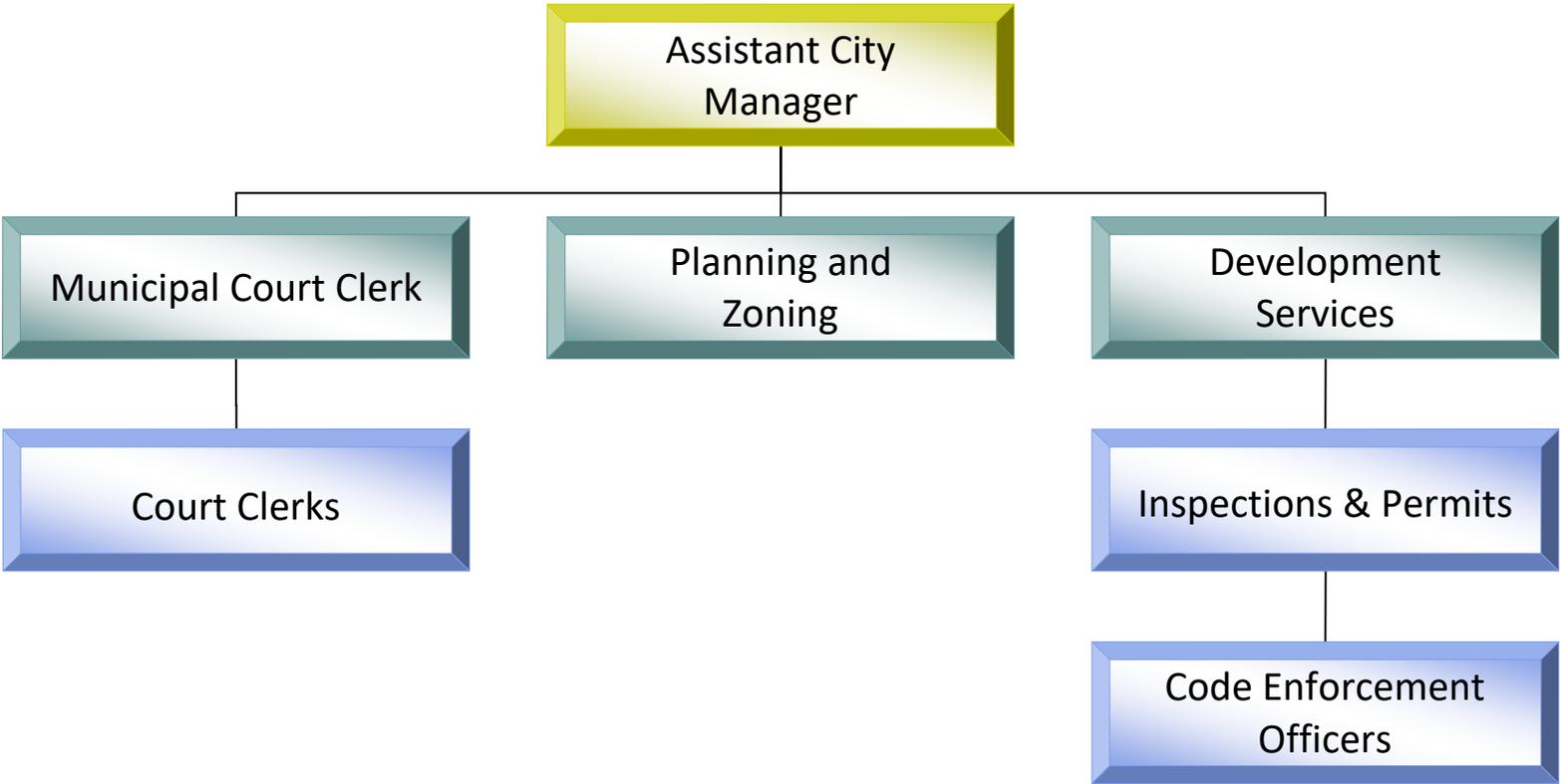
City of Live Oak
Overall Structure
2023/24
 (122 Full-Time Employees)



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



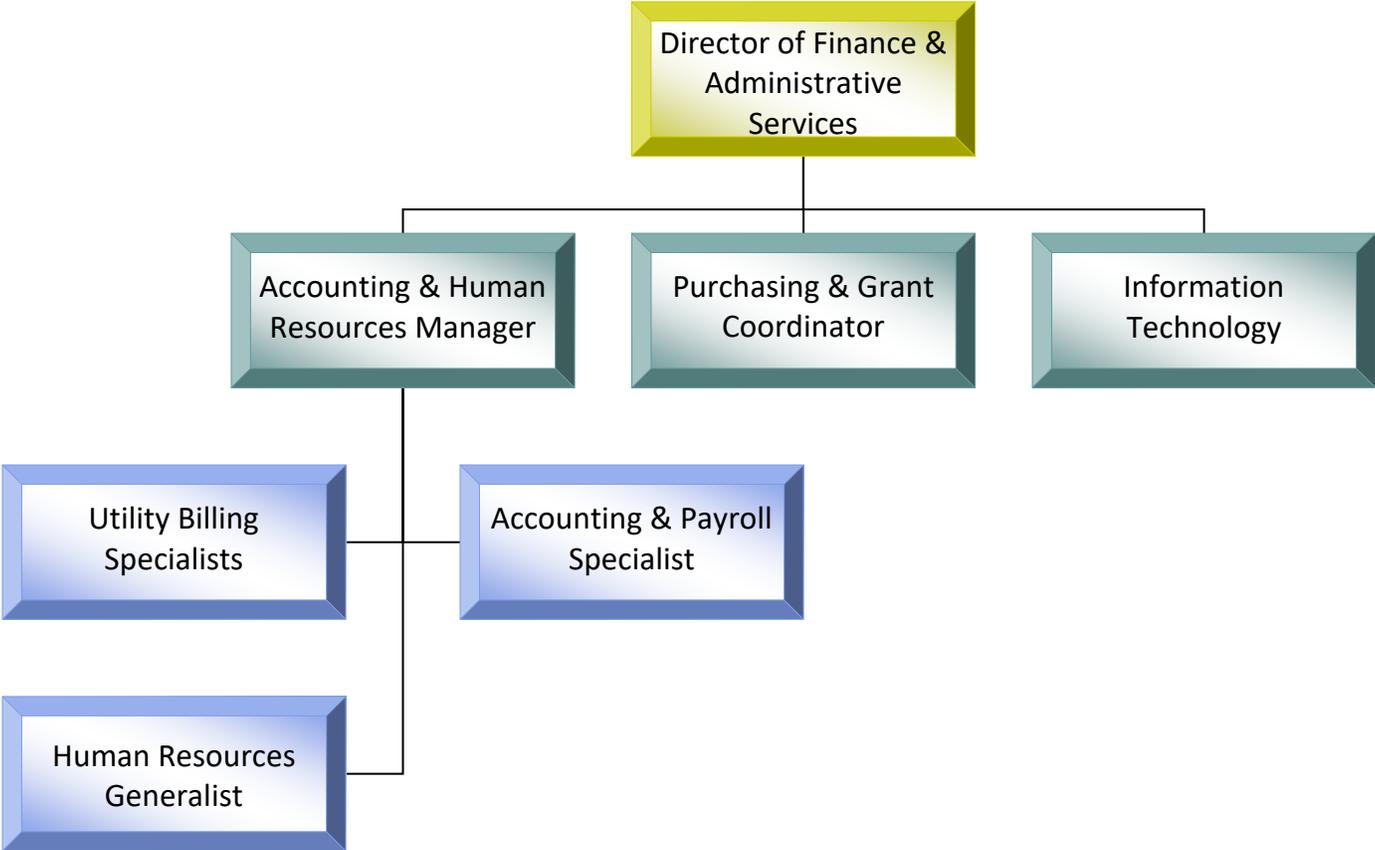
City of Live Oak
Assistant City Manager
Department Organizational Chart



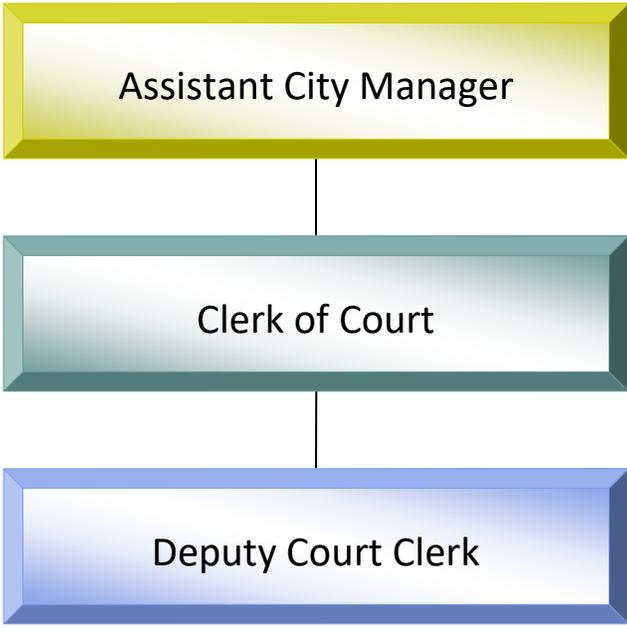
City of Live Oak
City Secretary
Department Organizational Chart



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



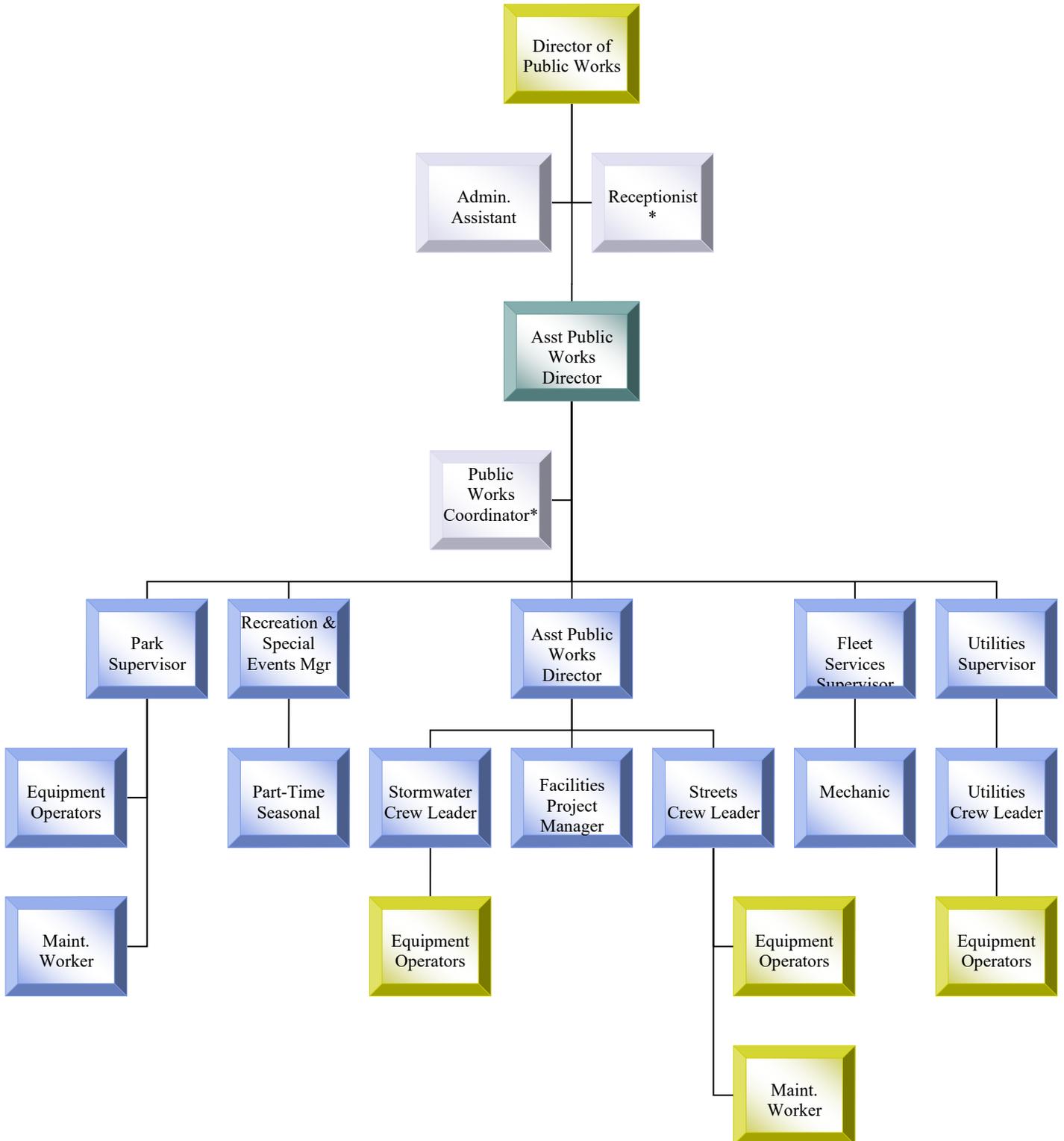
**City of Live Oak
Municipal Court
Department Organizational Chart**



City of Live Oak

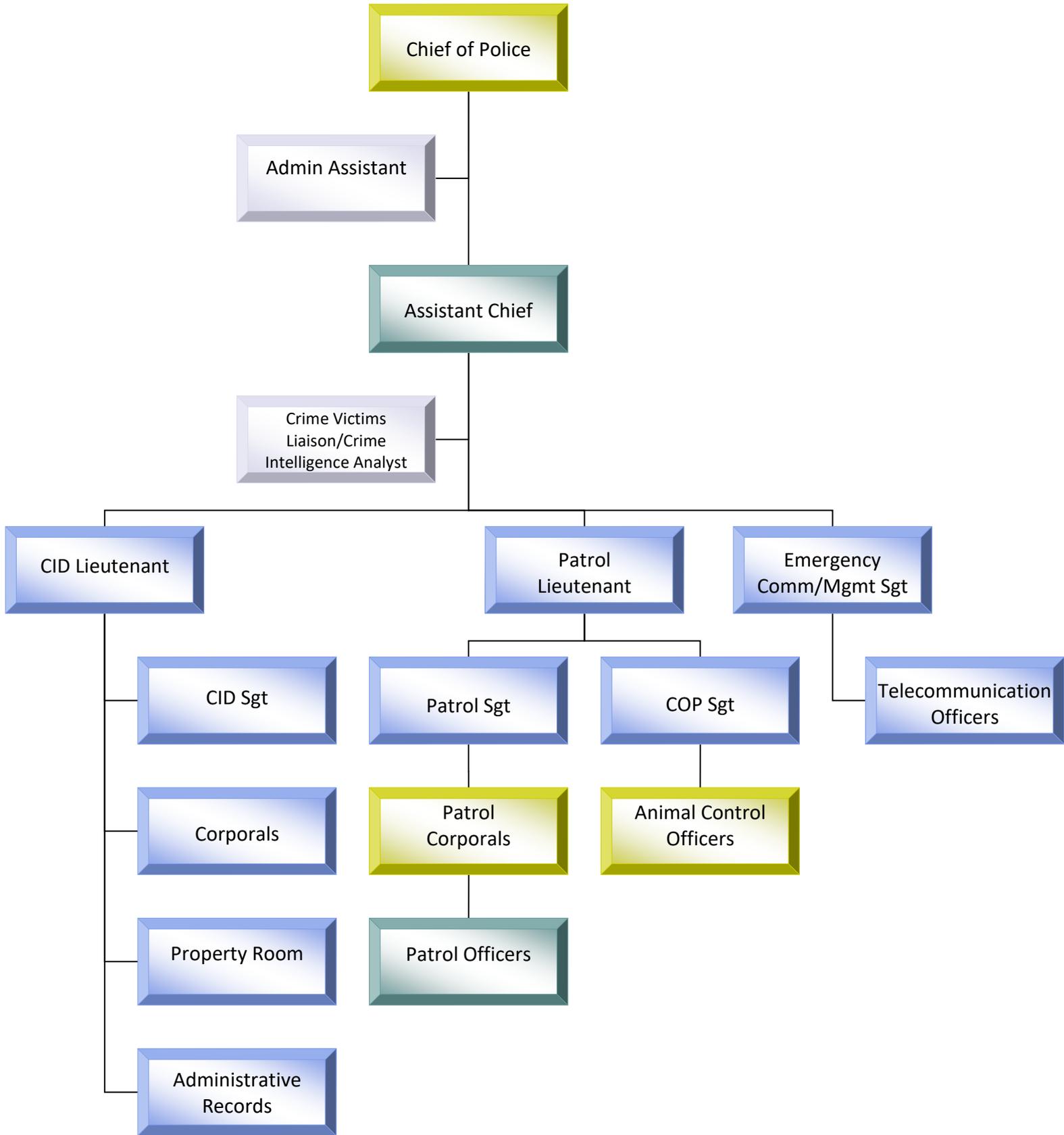
Public Works

Department Organizational Chart

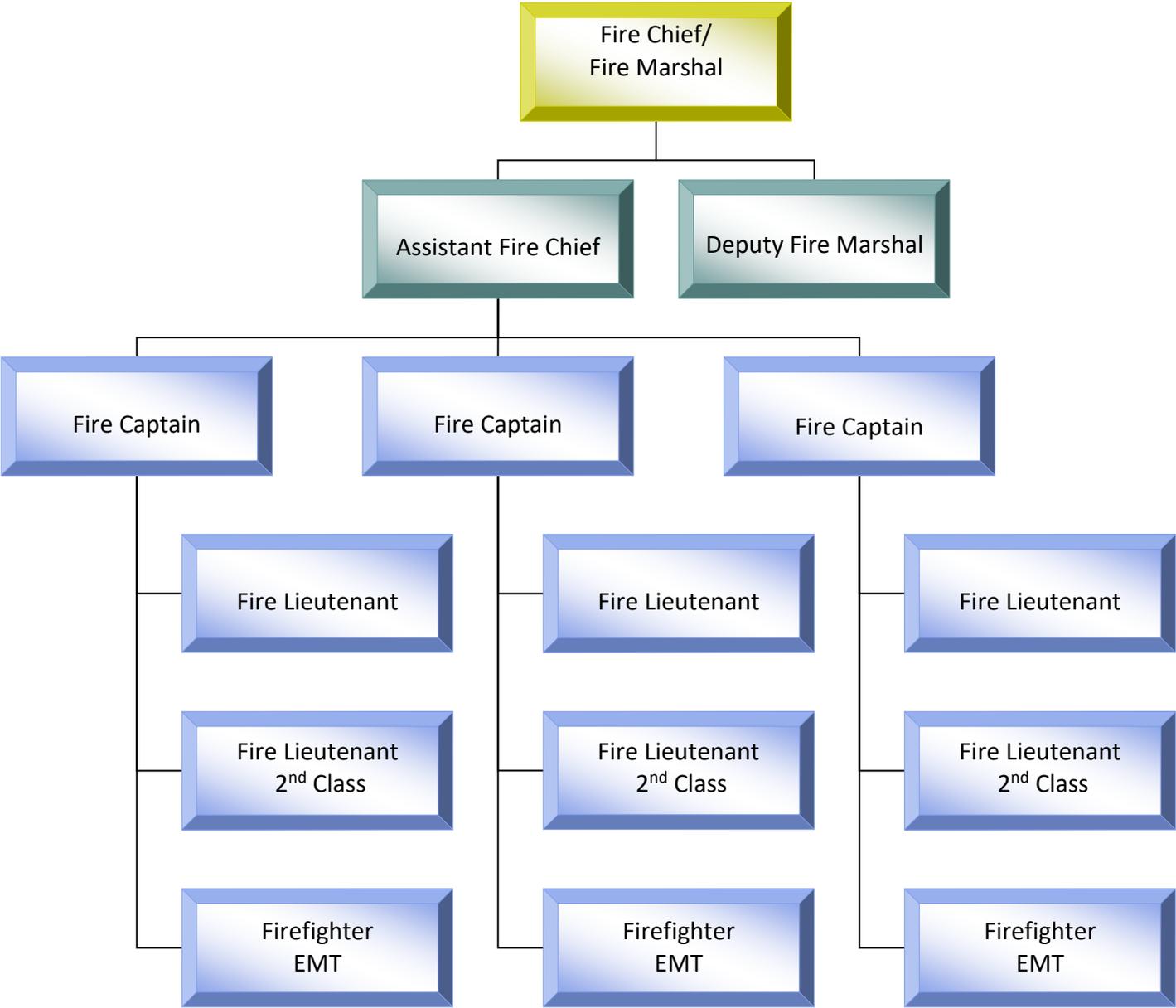


*Department evaluating positions and needs and will consolidate to one FTE.

City of Live Oak Police Department Department Organizational Chart



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



City of Live Oak
Economic Development Corporation
Department Organizational Chart



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

Director of Finance & Administrative
Services



Summary – All Funds

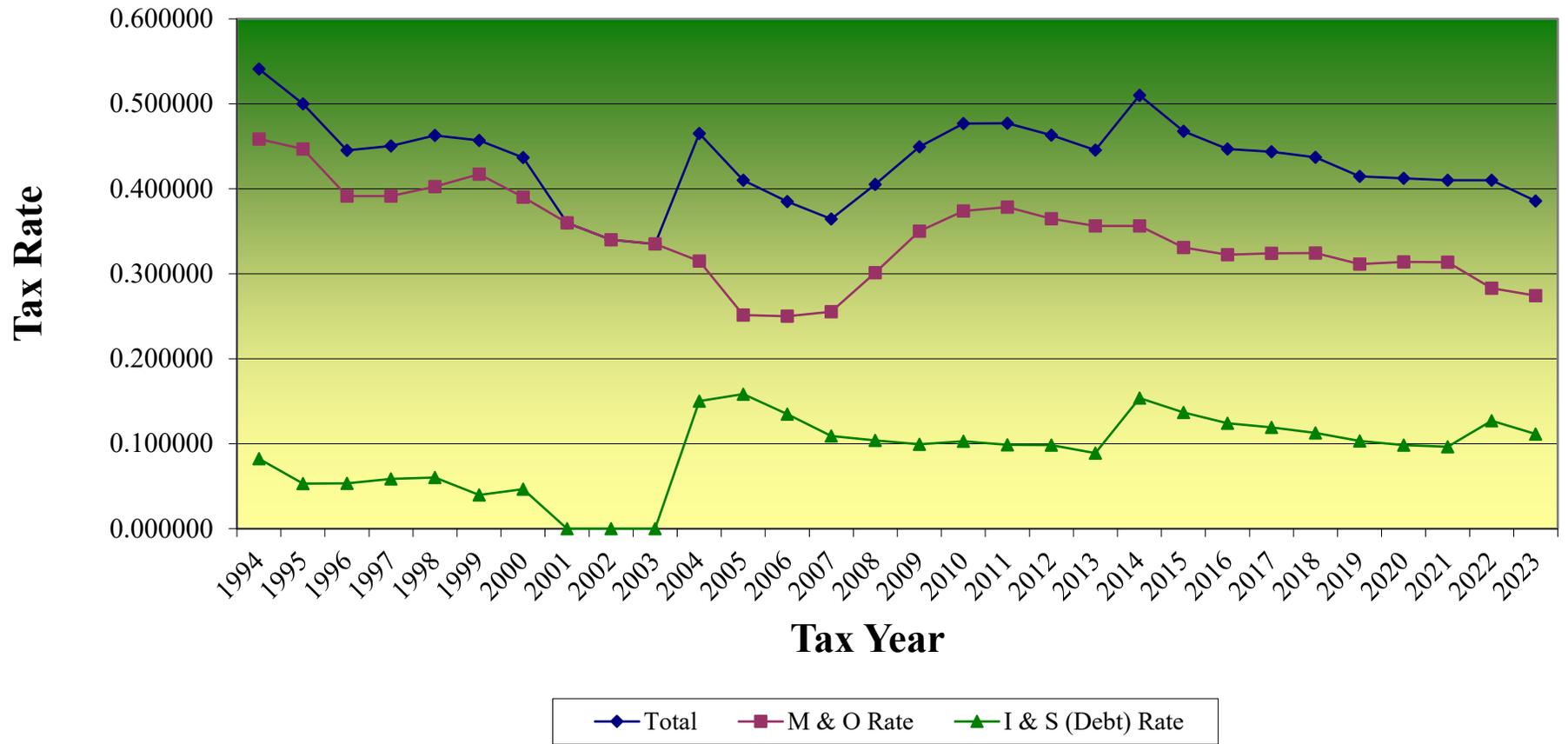
**CITY OF LIVE OAK
APPROVED BUDGET 2023/2024
SUMMARY - ALL FUNDS**

	Estimated Beginning Balance <u>Oct. 1, 2023</u>	Estimated Revenues	Transfers In	Approved Expenditures	Transfers Out	Use of Fund Balance	Estimated Ending Balance <u>Sept. 30, 2024</u>
General Fund	\$ 14,556,076	\$19,841,633	\$ 436,500	\$18,105,314	\$2,172,819	\$ 3,215,945	\$ 11,340,131
Abatement Fund	7,354	7,000	10,000	16,000	-	-	8,354
Asset Replacement Fund	2,736,473	65,000	1,176,409	964,000	-	-	3,013,882
Debt Service Fund	497,180	2,147,686	1,086,764	3,234,450	-	-	497,180
Special Revenue Funds							
Forfeiture Fund	203,429	55,000	-	103,000	-	-	155,429
Federal/State Grants Fund	-	-	-	-	-	-	-
Child Safety Fund	152,329	20,000	-	50,735	-	-	121,594
Court Technology Fund	118,326	15,000	-	26,000	-	-	107,326
Court Security Fund	64,252	14,000	-	25,375	-	-	52,877
Hotel Occupancy Tax Fund	1,286,958	640,000	-	640,000	-	-	1,286,958
Emergency Radio Sys Fund	93,634	7,000	-	19,070	10,000	-	71,564
PEG Fund	430,444	45,000	-	65,000	-	-	410,444
Alamo Regional SWAT Fund	86,457	52,000	6,500	44,640	-	-	100,317
Capital Projects Funds							
2022 GO Bond Fund	17,738,362	400,000	-	18,138,362	-	-	-
Capital Projects Fund	2,922,183	75,000	1,847,500	3,222,926	-	-	1,621,757
Enterprise Funds							
Utility Operations Fund	384,461	5,878,750	-	5,243,847	667,002	-	352,362
Utility Dev/R&R Fund	998,278	100,000	310,000	605,000	-	-	803,278
Stormwater Operation Fund	395,877	658,000	-	872,200	43,231	-	138,446
Economic Dev. Corp. Fund	<u>4,961,360</u>	<u>2,968,886</u>	<u>-</u>	<u>1,340,730</u>	<u>1,980,621</u>	<u>-</u>	<u>4,608,895</u>
Total Funds	<u>\$ 47,633,433</u>	<u>\$32,989,955</u>	<u>\$4,873,673</u>	<u>\$52,716,649</u>	<u>\$4,873,673</u>	<u>\$ 3,215,945</u>	<u>\$ 24,690,794</u>

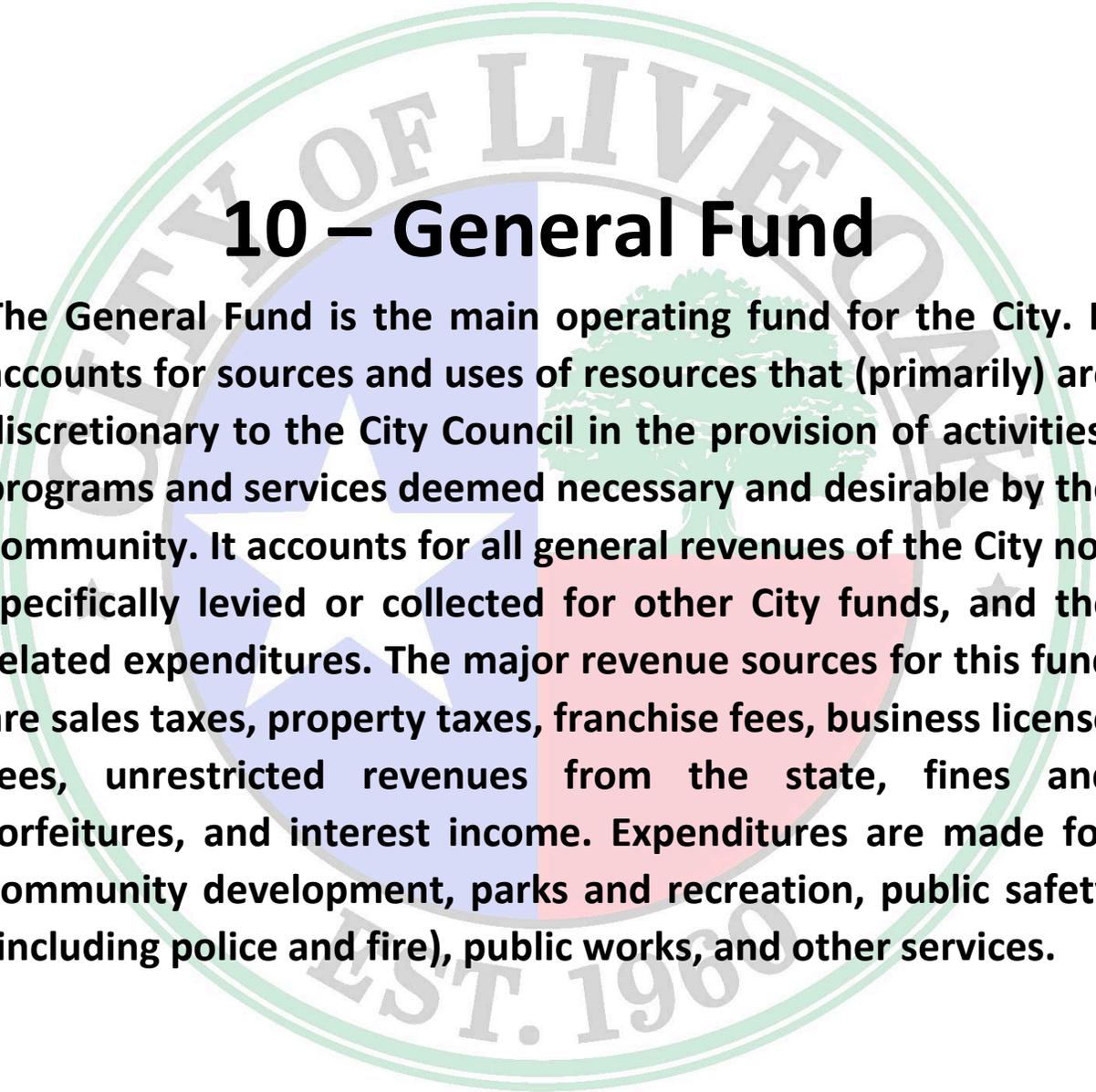
**City of Live Oak
2023/24 Approved Budget
Ad Valorem Tax Rates**

TAX YEAR	FISCAL YEAR	TOTAL	MAINTENANCE & OPERATIONS	INTEREST & SINKING	SALES TAX ADJUSTMENT RATE
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
2021	2022	0.410220	0.313724	0.096496	0.176694
2022	2023	0.410220	0.283077	0.127143	0.177934
2023	2024	0.385790	0.274211	0.111579	0.168753

City of Live Oak Ad Valorem Tax Rates





The seal of the City of Live Oak is a circular emblem. It features a central five-pointed star with a green tree in front of it. The star is divided into four quadrants: top-left is blue, top-right is green, bottom-left is white, and bottom-right is red. The words "CITY OF LIVE OAK" are written in a light green arc across the top of the seal, and "EST. 1960" is written in a light green arc across the bottom. The seal is semi-transparent and serves as a background for the text.

10 – General Fund

The General Fund is the main operating fund for the City. It accounts for sources and uses of resources that (primarily) are discretionary to the City Council in the provision of activities, programs and services deemed necessary and desirable by the community. It accounts for all general revenues of the City not specifically levied or collected for other City funds, and the related expenditures. The major revenue sources for this fund are sales taxes, property taxes, franchise fees, business license fees, unrestricted revenues from the state, fines and forfeitures, and interest income. Expenditures are made for community development, parks and recreation, public safety (including police and fire), public works, and other services.



**GENERAL FUND
APPROVED BUDGET
FISCAL YEAR 2023/2024**

Estimated Beginning Fund Balance October 1, 2023: \$14,556,076

Estimated Revenues: 20,278,133

Approved Expenditures:

Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures
City Council	3,150	19,500	223,000	-	245,650
City Manager's Office	295,150	2,000	39,800	-	336,950
City Secretary's Office	113,745	64,830	417,000	21,000	616,575
Municipal Court	243,325	12,250	133,030	36,000	424,605
Finance Department	585,325	37,500	243,600	15,000	881,425
Emergency Management Office	-	2,775	19,060	-	21,835
Police Department	4,706,200	206,715	241,250	175,290	5,329,455
Communication Services	828,400	21,510	60,670	-	910,580
Fire & EMS Services	2,739,000	226,658	516,032	150,405	3,632,095
Public Works	488,000	329,300	592,300	415,000	1,824,600
Street Maintenance	391,500	125,400	361,000	70,000	947,900
Animal Control	249,500	39,410	58,044	17,600	364,554
Parks Maintenance	555,800	115,200	333,700	100,000	1,104,700
Recreation	186,300	37,350	104,400	100,000	428,050
Planning & Zoning	126,350	5,600	114,800	-	246,750
Development Services	146,400	18,335	124,715	-	289,450
Information Technology	-	7,500	360,890	131,750	500,140
Transfers Out	-	-	1,216,500	956,319	2,172,819
Total Expenditures	<u>11,658,145</u>	<u>1,271,833</u>	<u>5,159,791</u>	<u>2,188,364</u>	<u>20,278,133</u>

Net Revenues/Expenditures -

Less Fund Balance Used in 2024 Operations (3,215,945)

Ending Fund Balance September 30, 2024: \$11,340,131

**GENERAL FUND
APPROVED BUDGET
FISCAL YEAR 2022/2023
(AS AMENDED)**

Beginning Fund Balance October 1, 2022: \$16,272,695

Estimated Revenues: 20,682,609

Approved Expenditures:

Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures
City Council	3,130	19,500	148,000	-	170,630
City Manager's Office	261,125	2,000	39,300	-	302,425
City Secretary's Office	140,325	65,505	429,175	14,320	649,325
Municipal Court	238,525	11,050	129,930	-	379,505
Finance Department	606,500	35,800	191,320	-	833,620
Emergency Management Office	-	2,775	14,060	-	16,835
Police Department	4,517,405	185,695	241,885	566,818	5,511,803
Communication Services	784,400	21,805	61,772	52,500	920,477
Fire, Inspections & EMS Services	2,607,200	177,630	425,579	257,600	3,468,009
Public Works	406,800	308,415	493,400	385,000	1,593,615
Street Maintenance	383,400	122,415	314,900	-	820,715
Animal Control	237,000	36,303	57,702	95,720	426,725
Parks Maintenance	523,500	74,400	241,700	20,000	859,600
Leisure Services	176,300	36,300	99,150	-	311,750
Planning & Zoning	125,825	5,600	65,260	-	196,685
Development Services	145,800	18,835	232,935	-	397,570
Information Technology	-	6,850	342,300	167,690	516,840
Transfers Out	-	-	2,897,500	408,980	3,306,480
Total Expenditures	11,157,235	1,130,878	6,425,868	1,968,628	20,682,609

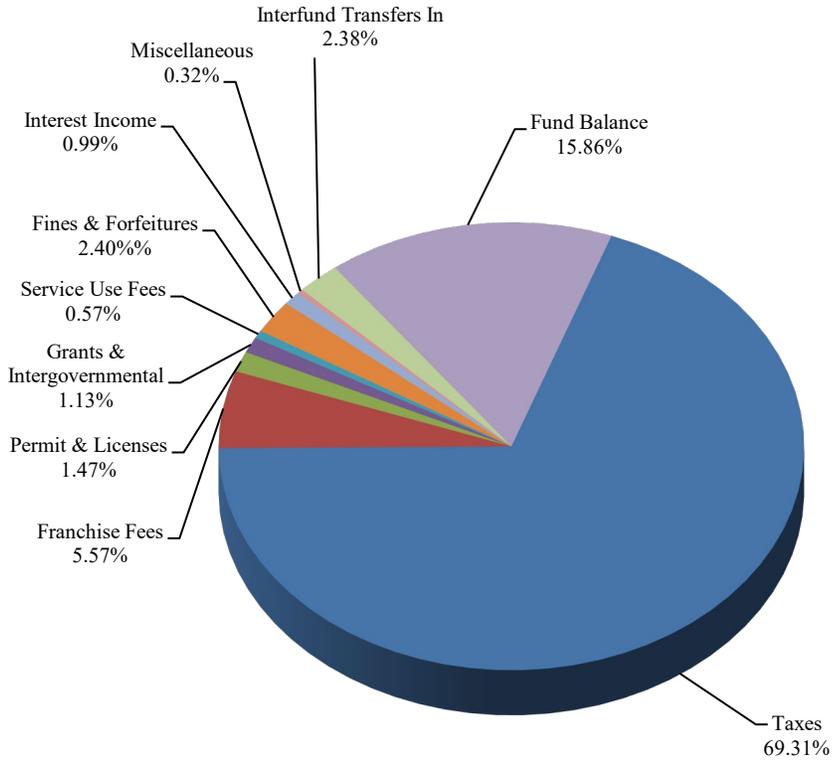
Net Revenues/Expenditures -

Less Fund Balance Used in 2023 Operations (4,423,304)

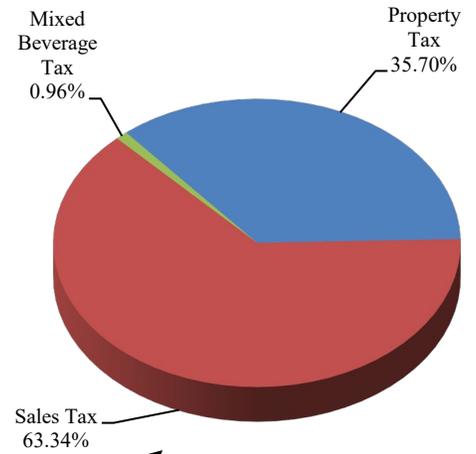
Ending Fund Balance September 30, 2023: \$11,849,391

**City of Live Oak
Approved Budget - General Fund
Fiscal Year 2023/24**

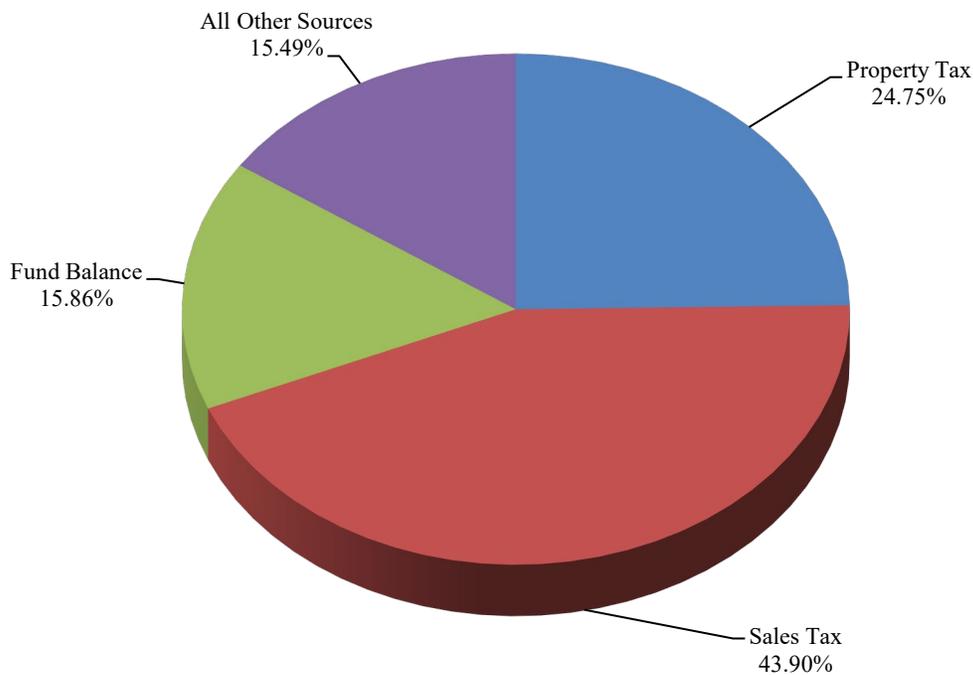
Sources of General Fund Revenue



Sources of Taxes

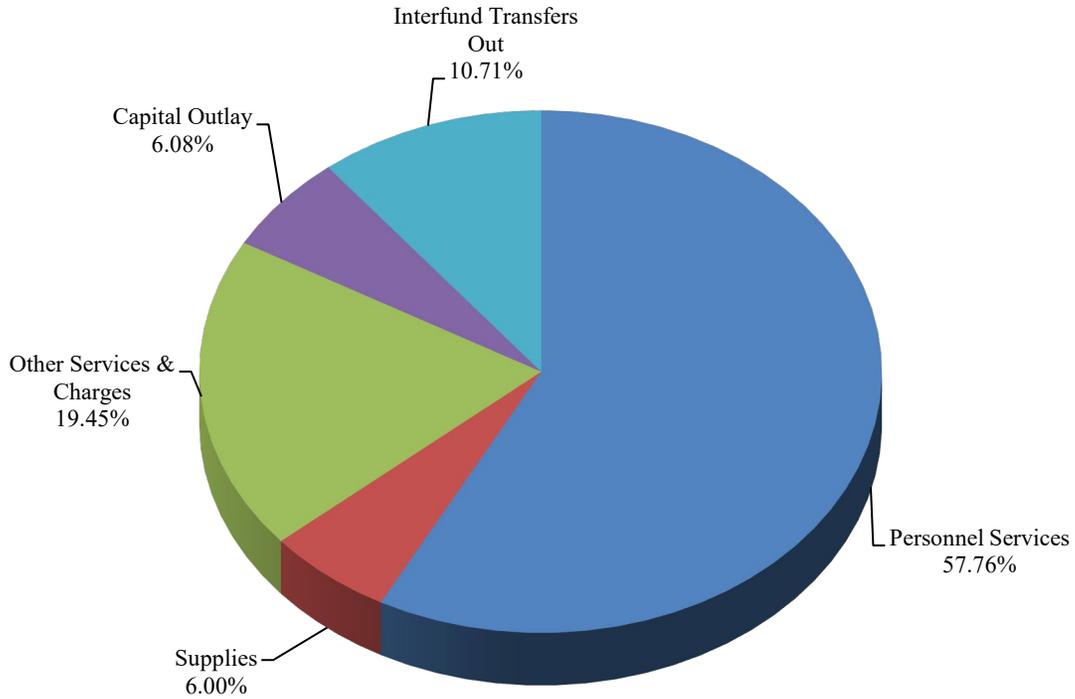


Sources of General Fund Revenue

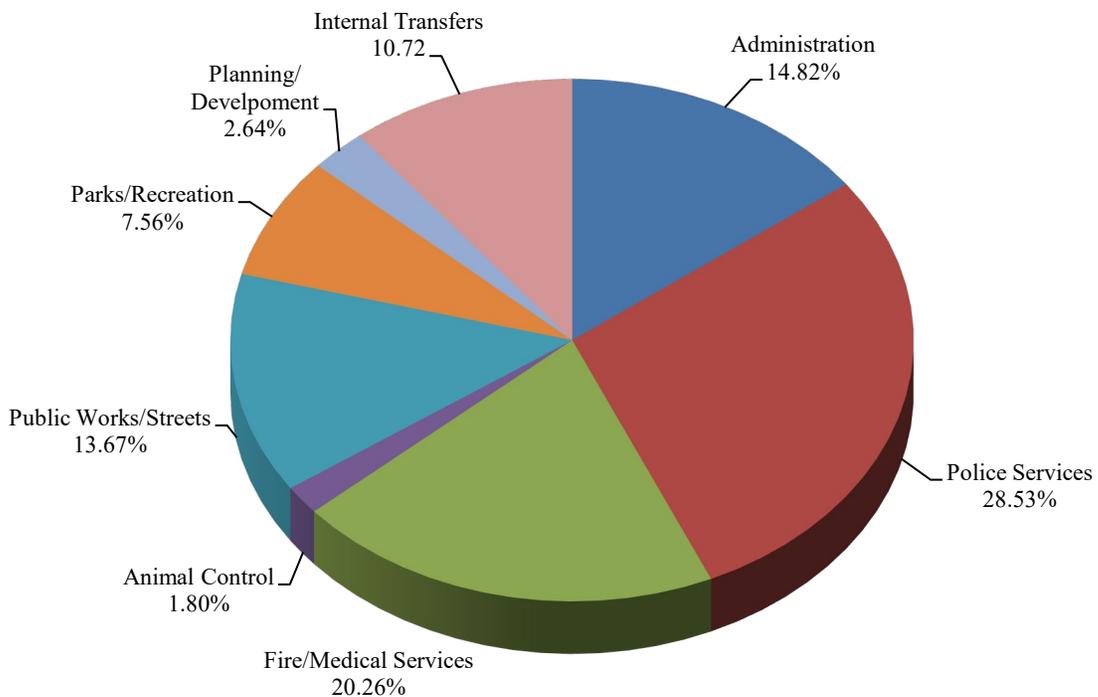


City of Live Oak
Approved Budget - General Fund
Fiscal Year 2023/24

Uses of General Fund Revenue



Uses of General Fund Revenue



**City of Live Oak
General Fund
2023/2024 Approved Budget**

	<u>Audited 2021/22 Actual</u>	<u>Current FY 2022/23</u>		<u>Approved Budget FY 2023/24</u>	<u>Budget Increase/ (Decrease)</u>	
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>			
REVENUES						
TAXES - AD VALORM						
310.110	Current AdValorem Tax Rev	4,850,444	4,943,039	4,943,039	5,282,229	339,190
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	25,065	15,000	15,150	15,000	-
310.900	Refunds - AdValorem Taxes	-	(1,000)	-	(1,000)	-
310.912	Incentive - RBFCU	(52,271)	(60,000)	(58,532)	(65,000)	(5,000)
310.913	Incentive - IKEA/LOTG	(127,404)	(142,000)	(140,768)	(218,000)	(76,000)
	TOTAL TAXES - AD VALORM	4,695,834	4,760,039	4,758,889	5,018,229	258,190
TAXES - OTHER						
311.300	General Sales/Use Tax Revenue	6,095,506	6,077,310	6,376,131	6,471,773	394,463
311.301	Sales/Use Tax to Reduce AdV Tx	3,047,753	3,038,656	3,188,065	3,235,886	197,230
311.398	Sales Tax Incentive Payment	(632,726)	(789,000)	(762,906)	(805,000)	(16,000)
312.000	Mixed Beverage Tax	91,938	95,000	148,000	135,000	40,000
	TOTAL TAXES - OTHER	8,602,471	8,421,966	8,949,290	9,037,659	615,693
FRANCHISE FEES						
313.100	San Antonio Water System	10,622	12,000	11,000	12,000	-
313.200	City Public Service Energy	1,009,376	850,000	900,000	880,000	30,000
313.300	Waste Management Franchise Fee	91,054	90,000	58,000	52,000	(38,000)
313.400	Cable TV Franchise Fees	110,496	145,000	145,000	145,000	-
313.500	Telephone Franchise Fees	48,976	35,000	35,000	35,000	-
313.600	Universal City Water Franchise	-	5,000	5,000	5,000	-
	TOTAL FRANCHISE FEES	1,270,524	1,137,000	1,154,000	1,129,000	(8,000)
PERMITS & LICENSES						
320.110	Alcoholic Bev Permit Rev	7,758	7,000	7,000	7,000	-
320.210	Food Est Permit Revenue	26,280	35,000	35,000	35,000	-
320.250	Food Handler Training Fee	-	500	-	500	-
320.310	Alarm Permit Revenue	5,145	6,000	4,000	6,000	-
320.810	Cert of Occupancy Revenue	1,900	1,500	9,000	2,000	500
320.830	Solicitors Permit Revenue	275	1,000	300	1,000	-
320.840	Coin Operated Machine Permit	1,500	3,000	1,500	2,500	(500)
321.100	Contractor Fee Revenue	10,400	35,000	15,000	35,000	-
321.110	Building Permit Revenue	382,746	230,000	700,000	300,000	70,000
321.111	Building Permit Services	-	-	(297,000)	(195,000)	(195,000)
321.130	Plumbing Permit	13,304	25,000	32,000	25,000	-
321.140	Electrical Permit	26,292	25,000	23,000	25,000	-
321.150	HVAC Permit	12,118	35,000	12,000	35,000	-

**City of Live Oak
General Fund
2023/2024 Approved Budget**

	<u>Audited 2021/22 Actual</u>	<u>Current FY 2022/23</u>		<u>Approved Budget FY 2023/24</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
321.170 Sewer/Water Line Repair Permit	-	1,000	100	1,000	-
321.200 Fire Sprinkler Permit	2,550	1,500	6,500	1,500	-
321.300 Animal License Revenue	4,202	5,000	3,000	5,000	-
321.400 St/Curb/Sidewalk Permits	-	100	-	100	-
321.900 Demolition Permit	311	500	750	500	-
321.920 Fence Permit Revenue	200	1,000	2,000	1,000	-
321.990 Miscellaneous Permit Rev	11,829	10,000	15,000	10,000	-
TOTAL PERMITS & LICENSES	506,810	423,100	569,150	298,100	(125,000)
GRANTS & INTER-GOVT ALLOCATION					
333.230 American Rescue Plan Act Grant	4,092,260	-	-	-	-
339.100 Dispatch Service Fees	190,000	210,000	210,000	230,000	20,000
TOTAL GRANTS & INTER-GOVT	4,282,260	210,000	210,000	230,000	20,000
SERVICE USE FEES					
341.300 Zoning/Subdivision Fees - Plat	6,695	1,500	6,000	2,000	500
342.115 Vehicle Storage Revenue	7,580	8,000	7,500	8,000	-
342.410 Reinspection Revenue	30,350	20,000	30,000	20,000	-
342.510 Animal Impound Revenue	5,218	5,000	5,500	5,000	-
342.520 Euthanasia/Adoption Fees	6,475	4,500	6,400	5,000	500
347.000 Recreational Events	630	1,000	750	1,000	-
347.101 Father/Daughter Dance	1,350	3,000	-	3,000	-
347.103 Holiday Camp	-	300	-	300	-
347.104 Senior Programs	-	200	-	200	-
347.200 Swimming Pool Daily Admissions	37,186	30,000	35,000	35,000	5,000
347.202 Pool Passes	5,861	5,000	5,000	5,000	-
347.203 Swim Lessons	-	3,000	-	1,000	(2,000)
347.204 Swimming Pool Private Parties	-	2,500	500	1,500	(1,000)
347.500 Facilities Use Fees	22,000	23,000	15,000	20,000	(3,000)
347.900 Fund Raising Event Revenue	150	8,000	-	8,000	-
349.901 Out-of-town Fees	346	100	300	100	-
349.930 N.S.F. Check Fees	-	100	-	100	-
TOTAL SERVICE USE FEES	123,841	115,200	111,950	115,200	-
FINES & FORFEITURES					
350.100 Municipal Court Fines	355,684	360,000	400,000	360,000	-
350.400 State Court Cost Fees	20,943	15,000	18,000	15,000	-
350.500 Local Court Cost Revenue	29,668	30,000	35,000	30,000	-
350.700 Warrant Fees	55,706	65,000	59,000	65,000	-
350.800 City Fees	3,513	5,000	4,000	5,000	-
350.900 Miscellaneous Court Revenue	110	1,000	250	1,000	-

**City of Live Oak
General Fund
2023/2024 Approved Budget**

	<u>Audited 2021/22 Actual</u>	<u>Current FY 2022/23</u>		<u>Approved Budget FY 2023/24</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
350.901 Local Truancy Prev/Div Fund	12,181	8,000	14,900	10,000	2,000
350.902 Municipal Jury Fund	<u>244</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINES & FORFEITURES	478,049	484,000	531,150	486,000	2,000
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	(187,045)	100,000	500,000	200,000	100,000
364.000 Sale/Damage Fixed Assets	84,955	10,000	65,000	10,000	-
364.110 Photocopy Revenue (Open Rec)	2,447	4,000	3,000	4,000	-
370.500 Recycling Revenue	12,392	12,000	12,000	12,000	-
370.900 Miscellaneous Revenue	44,185	40,000	50,000	40,000	-
370.910 Cash Over(Short)	(15)	-	-	-	-
370.920 Donations - Miscellaneous	1,923	-	215	-	-
370.930 Donations - Police Reserves	-	-	-	-	-
370.931 Donations - Police	1,381	-	-	-	-
370.932 Donations - Fire	<u>115</u>	<u>-</u>	<u>1,800</u>	<u>-</u>	<u>-</u>
TOTAL INTEREST & MISCELLANEOUS	(39,662)	166,000	632,015	266,000	100,000
INTER-FUND REVENUES					
383.300 Utility Auto Shop Alloc	15,000	15,000	15,000	15,000	-
384.100 Unreserved Fund Balance	-	4,423,304	-	3,215,945	(1,207,359)
384.500 EDC Overhead Transfers	150,000	150,000	150,000	150,000	-
384.501 EDC Transfers - Other	-	140,000	140,000	90,000	(50,000)
384.561 Storm Water Utility Support Fee	45,500	45,500	45,500	45,500	-
384.517 Emergency Radio System Fund	20,000	20,000	20,000	10,000	(10,000)
384.800 Utility Overhead Alloc	<u>171,500</u>	<u>171,500</u>	<u>171,500</u>	<u>171,500</u>	<u>-</u>
TOTAL INTER-FUND REVENUES	402,000	4,965,304	542,000	3,697,945	(1,267,359)
TOTAL REVENUES	<u>20,322,127</u>	<u>20,682,609</u>	<u>17,458,444</u>	<u>20,278,133</u>	<u>(404,476)</u>

**City of Live Oak
General Fund
2023/2024 Approved Budget**

	<u>Audited 2021/22 Actual</u>	<u>Current FY 2022/23</u>		<u>Approved Budget FY 2023/24</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
CITY COUNCIL					
PERSONNEL SERVICES					
401.100 Council Compensation	2,160	3,000	2,000	3,000	-
401.240 Workers Compensation	122	130	138	150	20
TOTAL PERSONNEL SERVICES	2,282	3,130	2,138	3,150	20
SUPPLIES EXPENSES					
401.310 Office Supplies	1,261	1,500	1,250	1,500	-
401.395 Rec/Community Activities	31,819	18,000	18,000	18,000	-
TOTAL SUPPLIES EXPENSES	33,080	19,500	19,250	19,500	-
OTHER SERVICES & CHARGES					
401.425 Conferences & Training	26,343	23,000	20,000	23,000	-
401.480 Contingencies	-	125,000	-	200,000	75,000
TOTAL OTHER SERVICES & CHARGES	26,343	148,000	20,000	223,000	75,000
TOTAL 401-CITY COUNCIL	61,705	170,630	41,388	245,650	75,020



**City of Live Oak
General Fund
2023/2024 Approved Budget**

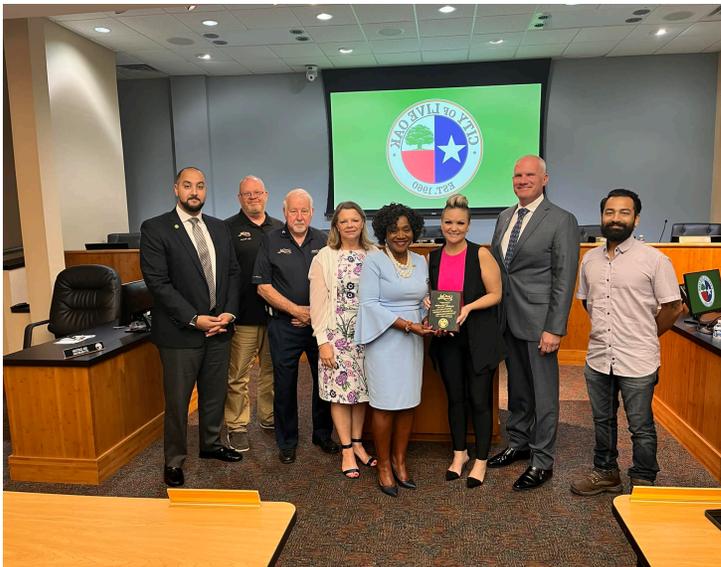
	<u>Audited 2021/22 Actual</u>	<u>Current FY 2022/23</u>		<u>Approved Budget FY 2023/24</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
CITY MANAGER'S OFFICE					
PERSONNEL SERVICES					
402.100 Salaries	241,353	189,000	196,000	215,000	26,000
402.199 Overtime	324	-	-	-	-
402.200 F.I.C.A. Taxes	16,038	15,000	14,500	16,500	1,500
402.210 Group Insurance	12,659	16,500	15,000	16,250	(250)
402.230 Retirement	43,445	40,250	36,000	47,000	6,750
402.240 Workers Comp Insurance	352	375	397	400	25
TOTAL PERSONNEL SERVICES	<u>314,171</u>	<u>261,125</u>	<u>261,897</u>	<u>295,150</u>	<u>34,025</u>
SUPPLIES EXPENSES					
402.310 Office Supplies	618	1,000	500	1,000	-
402.330 Minor Tools & Equipment	26	1,000	750	1,000	-
TOTAL SUPPLIES EXPENSES	<u>644</u>	<u>2,000</u>	<u>1,250</u>	<u>2,000</u>	-
OTHER SERVICES & CHARGES					
402.425 Conferences & Training	12,777	9,000	3,500	9,000	-
402.426 City-Wide Training	-	5,000	4,000	5,000	-
402.480 Contingencies	10,000	15,000	13,000	15,000	-
402.485 Dues & Publications	4,177	2,500	2,500	3,000	500
402.486 Auto Allowance	7,800	7,800	7,800	7,800	-
TOTAL OTHER SERVICES & CHARGES	<u>34,754</u>	<u>39,300</u>	<u>30,800</u>	<u>39,800</u>	<u>500</u>
TOTAL 402-CITY MANAGER'S OFFICE	<u><u>349,569</u></u>	<u><u>302,425</u></u>	<u><u>293,947</u></u>	<u><u>336,950</u></u>	<u><u>34,525</u></u>

City Manager

Positions	FY 2023	FY 2024
City Manager	1.0	1.0
EDC Manager	0.0	0.2
Executive Assistant	<u>0.2</u>	<u>0.0</u>
Total Positions	1.2	1.2

The City Manager's office provides for the over-all administration of the City and Economic Development Corporation, administers policies established by City Council, develops administration procedures, coordinates and directs all departments, and cultivates intergovernmental and community relationships.

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
City Manager	35	\$162,776	\$205,230	\$247,683
EDC Manager	18	\$71,019	\$89,541	\$108,063



**City of Live Oak
General Fund
2023/2024 Approved Budget**

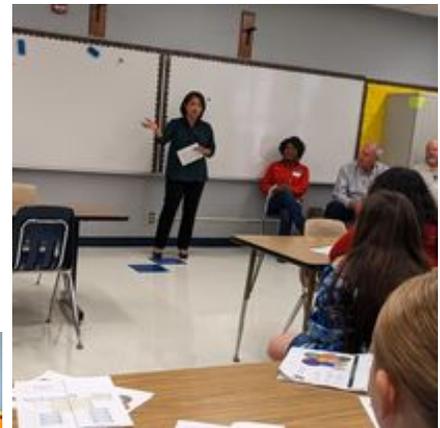
	<u>Audited 2021/22 Actual</u>	<u>Current FY 2022/23</u>		<u>Approved Budget FY 2023/24</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
CITY SECRETARY'S OFFICE					
PERSONNEL SERVICES					
405.100 Salaries	94,152	101,000	95,000	75,000	(26,000)
405.200 F.I.C.A. Taxes	7,077	7,800	7,300	6,000	(1,800)
405.210 Group Insurance	477	12,800	12,800	17,500	4,700
405.230 Retirement	17,089	18,500	17,500	15,000	(3,500)
405.240 Workers Comp Insurance	211	225	238	245	20
TOTAL PERSONNEL SERVICES	<u>119,006</u>	<u>140,325</u>	<u>132,838</u>	<u>113,745</u>	<u>(26,580)</u>
SUPPLIES EXPENSES					
405.310 Office Supplies	5,599	5,555	5,555	7,130	1,575
405.320 Postage	15,296	17,000	1,500	17,000	-
405.330 Minor Tools & Equipment	60	3,250	1,200	1,000	(2,250)
405.390 Election Expense	5,956	13,000	9,000	13,000	-
405.392 Employee Relations	14,467	26,700	15,000	26,700	-
TOTAL SUPPLIES EXPENSES	<u>41,378</u>	<u>65,505</u>	<u>32,255</u>	<u>64,830</u>	<u>(675)</u>
OTHER SERVICES & CHARGES					
405.400 Professional Fees	62,470	164,600	80,000	126,000	(38,600)
405.415 Telephone	71,104	55,600	72,000	67,000	11,400
405.425 Conferences & Training	1,343	2,465	2,000	2,565	100
405.430 Legal Notices	8,932	13,500	7,500	13,500	-
405.450 Equipment Maintenance	23,717	25,000	25,000	32,725	7,725
405.470 Equipment Rental	5,206	4,800	4,800	6,000	1,200
405.475 Property & Liability Ins	142,815	152,000	144,000	158,000	6,000
405.480 Contingencies	95	500	300	500	-
405.485 Dues & Publications	10,188	10,710	10,200	10,710	-
405.494 Unemployment Expense	6,100	-	18,493	-	-
TOTAL OTHER SERVICES & CHARGES	<u>331,970</u>	<u>429,175</u>	<u>364,293</u>	<u>417,000</u>	<u>(12,175)</u>
CAPITAL OUTLAY					
405.591 Software	2,579	5,990	5,988	19,500	13,510
405.579 Office Machines	14,240	8,330	5,000	1,500	(6,830)
TOTAL CAPITAL OUTLAY	<u>16,819</u>	<u>14,320</u>	<u>10,988</u>	<u>21,000</u>	<u>6,680</u>
TOTAL 405-CITY SECRETARY'S OFFICE	<u>509,173</u>	<u>649,325</u>	<u>540,374</u>	<u>616,575</u>	<u>(32,750)</u>

City Secretary

Positions	FY 2023	FY 2024
City Secretary	<u>1.0</u>	<u>1.0</u>
Total Positions	1.0	1.0

The City Secretary facilitates accurate posting, recording and documentation of City actions, conducts City elections, maintains City records, administrative support of City Council and Ethics Board, managing and maintaining property and liability insurance and claims, alcohol permits, coin operator permits, vehicle tags, and title licenses.

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
City Secretary	18	\$71,019	\$89,541	\$108,063



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	Audited	Current FY 2022/23		Approved	Budget
	2021/22 Actual	Amended Budget	Projected End-of-Year	Budget FY 2023/24	Increase/ (Decrease)
MUNICIPAL COURT					
PERSONNEL SERVICES					
430.100 Salaries	124,188	152,000	152,000	161,000	9,000
430.199 Overtime	1,642	4,000	1,800	4,000	-
430.200 F.I.C.A. Taxes	9,164	12,000	12,000	13,000	1,000
430.210 Group Insurance	25,436	41,750	30,500	33,000	(8,750)
430.230 Retirement	21,814	28,500	28,500	32,000	3,500
430.240 Workers Comp Insurance	258	275	291	325	50
TOTAL PERSONNEL SERVICES	182,502	238,525	225,091	243,325	4,800
SUPPLIES EXPENSES					
430.300 Uniforms & Clothing	-	550	250	550	-
430.310 Office Supplies	2,610	6,500	4,500	6,700	200
430.330 Minor Tools & Equipment	1,016	4,000	1,200	5,000	1,000
TOTAL SUPPLIES EXPENSES	3,626	11,050	5,950	12,250	1,200
OTHER SERVICES & CHARGES					
430.400 Professional Fees	80,409	100,000	90,000	103,100	3,100
430.410 Warrant Collection Fees	(217)	12,000	7,000	12,000	-
430.412 Credit Card Fees	17,433	15,000	23,000	15,000	-
430.425 Conferences & Training	1,019	2,200	1,200	2,200	-
430.480 Contingencies	-	250	-	250	-
430.485 Dues & Publications	360	480	360	480	-
TOTAL OTHER SERVICES & CHARGES	99,004	129,930	121,560	133,030	3,100
CAPITAL OUTLAY					
430.578 Office Furniture	-	-	-	36,000	36,000
TOTAL CAPITAL OUTLAY	-	-	-	36,000	36,000
TOTAL 430-MUNICIPAL COURT	285,132	379,505	352,601	424,605	45,100

Municipal Court

Positions	FY 2023	FY 2024
Clerk of Court	1.0	1.0
Deputy Court Clerk	<u>2.0</u>	<u>2.0</u>
Total Positions	3.0	3.0

The Municipal Court establishes and maintains the effective operation of procedural justice for Live Oak by processing legal instruments, recording the dispositions of cases, and preparing a docket sheet and all other services required for an efficient operation of the court.

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Clerk of Court	9	\$45,779	\$57,719	\$69,659
Deputy Court Clerk	5	\$37,663	\$47,486	\$57,308



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	<u>Audited 2021/22 Actual</u>	<u>Current FY 2022/23</u>		<u>Approved Budget FY 2023/24</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
FINANCE					
PERSONNEL SERVICES					
470.100 Salaries	383,882	431,750	431,000	421,000	(10,750)
470.199 Overtime	244	1,000	500	1,000	-
470.200 F.I.C.A. Taxes	28,481	34,000	33,250	33,500	(500)
470.210 Group Insurance	53,072	60,000	44,000	47,500	(12,500)
470.230 Retirement	70,651	79,000	79,000	81,500	2,500
470.240 Workers Comp Insurance	704	750	793	825	75
TOTAL PERSONNEL SERVICES	<u>537,034</u>	<u>606,500</u>	<u>588,543</u>	<u>585,325</u>	<u>(21,175)</u>
SUPPLIES EXPENSES					
470.310 Office Supplies	7,287	6,600	7,500	7,500	900
470.330 Minor Tools & Equipment	-	3,000	1,000	3,000	-
470.392 Employee Relations	7,841	8,200	8,200	9,000	800
470.397 Safety Committee	8,600	18,000	12,000	18,000	-
TOTAL SUPPLIES EXPENSES	<u>23,728</u>	<u>35,800</u>	<u>28,700</u>	<u>37,500</u>	<u>1,700</u>
OTHER SERVICES & CHARGES					
470.400 Professional Fees	84,105	109,200	90,000	160,000	50,800
470.405 Property Appraisal	28,460	34,000	34,000	34,800	800
470.406 Tax Assessor/Collector	12,586	14,000	11,000	14,000	-
470.408 Personnel Testing & Qualif	9,732	9,400	9,400	10,500	1,100
470.425 Conferences and Training	13,917	12,570	9,000	14,000	1,430
470.480 Contingencies	-	2,000	-	2,000	-
470.484 Bank Charges	4,071	8,000	1,000	6,000	(2,000)
470.485 Dues & Publications	3,479	2,150	2,892	2,300	150
TOTAL OTHER SERVICES & CHARGES	<u>156,350</u>	<u>191,320</u>	<u>157,292</u>	<u>243,600</u>	<u>52,280</u>
CAPITAL OUTLAY					
470.578 Office Equipment	-	-	-	15,000	15,000
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,000</u>	<u>15,000</u>
TOTAL 470-FINANCE	<u><u>717,112</u></u>	<u><u>833,620</u></u>	<u><u>774,535</u></u>	<u><u>881,425</u></u>	<u><u>47,805</u></u>

Finance Department

Positions	FY 2023	FY 2024
Director of Finance and Administrative Services	1.0	1.0
Accounting and Human Resources Manager	1.0	1.0
Purchasing and Grant Coordinator	1.0	1.0
Human Resources Generalist	1.0	1.0
Accounting and Payroll Specialist	<u>1.0</u>	<u>1.0</u>
Total Positions	5.0	5.0

The Finance and Human Resources Department serves as the steward of the City's financial resources, ensuring that investments, reports, payroll, cash collections and expenditures are completed in accordance with the City Charter, applicable statutes and generally accepted accounting principals, and provides support and guidance to all employees in all areas of the employment life cycle.

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Director of Finance and Administrative Services	26	\$104,927	\$132,293	\$159,659
Accounting and Human Resources Manager	18	\$71,019	\$89,541	\$108,063
Purchasing and Grant Coordinator	10	\$48,068	\$60,605	\$73,142
Human Resources Generalist	10	\$48,068	\$60,605	\$73,142
Accounting and Payroll Specialist	5	\$37,663	\$47,486	\$57,308



**City of Live Oak
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	<u>Audited 2021/22 Actual</u>	<u>Current FY 2022/23</u>		<u>Approved Budget FY 2023/24</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
EMERGENCY MANAGEMENT					
SUPPLIES EXPENSES					
520.300 Uniforms	-	250	-	250	-
520.310 Office Supplies	-	325	-	325	-
520.330 Minor Tools & Equipment	-	1,000	350	1,000	-
520.337 Public Education Materials	1,413	1,200	1,000	1,200	-
TOTAL SUPPLIES EXPENSES	1,413	2,775	1,350	2,775	-
OTHER SERVICES & CHARGES					
520.400 Professional Services	8,966	10,000	8,966	10,000	-
520.415 Telephone	306	310	250	310	-
520.425 Conferences & Training	757	3,000	2,000	8,000	5,000
520.450 Equipment Maintenance	-	200	-	200	-
520.485 Dues & Publications	-	550	-	550	-
TOTAL OTHER SERVICES & CHARGES	10,029	14,060	11,216	19,060	5,000
TOTAL 520-EMERGENCY MANAGEMENT	11,442	16,835	12,566	21,835	5,000



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	Audited 2021/22 Actual	Current FY 2022/23		Approved Budget FY 2023/24	Budget Increase/ (Decrease)
		Amended Budget	Projected End-of-Year		
POLICE DEPARTMENT					
PERSONNEL SERVICES					
530.100 Salaries - Police	2,603,111	2,929,905	2,745,322	3,044,000	114,095
530.101 Holiday Pay	83,381	92,500	92,000	96,200	3,700
530.199 Overtime	188,337	139,000	240,000	150,000	11,000
530.200 F.I.C.A. Taxes	208,095	242,000	236,000	252,000	10,000
530.210 Group Insurance	393,220	477,000	402,000	465,000	(12,000)
530.230 Retirement	526,436	575,000	565,000	632,000	57,000
530.240 Workers Comp Insurance	57,285	62,000	65,565	67,000	5,000
TOTAL PERSONNEL SERVICES	4,059,865	4,517,405	4,345,887	4,706,200	188,795
SUPPLIES EXPENSES					
530.300 Uniform Cleaning Allowance	29,100	31,500	29,100	31,500	-
530.301 Uniform Purchases	27,878	38,925	32,000	46,985	8,060
530.310 Office Supplies	6,372	8,500	7,500	10,200	1,700
530.311 K-9 Supplies	11,172	10,630	10,630	14,130	3,500
530.330 Minor Tools & Equipment	26,245	46,560	45,000	52,500	5,940
530.337 Civic & Educational Prog Suppl	4,260	8,500	5,000	8,650	150
530.338 Operating Supplies	34,358	41,080	36,000	42,750	1,670
TOTAL SUPPLIES EXPENSES	139,385	185,695	165,230	206,715	21,020
OTHER SERVICES & CHARGES					
530.400 Professional Services	1,570	16,000	10,000	16,230	230
530.401 Investigation Fees	10,390	22,000	12,000	24,000	2,000
530.402 San Antonio Magistrate Fees	-	3,000	-	3,000	-
530.412 Wrecker Service	-	6,000	-	6,000	-
530.413 Jail Fees	-	10,000	-	10,000	-
530.415 Telephone	19,943	23,985	23,000	24,760	775
530.416 Air Time - Mobile Data Term	12,983	15,360	14,000	15,360	-
530.425 Conferences & Training	54,770	50,700	41,000	50,700	-
530.426 LEOCE Training	(1,136)	-	-	-	-
530.450 Equipment Maintenance	50,486	58,240	40,000	54,350	(3,890)
530.470 Equipment Rentals	5,491	6,180	6,100	6,180	-
530.480 Contingencies	-	20,000	15,000	20,000	-
530.483 Other Expenses	2,669	4,950	3,000	4,950	-
530.485 Dues & Publications	5,003	5,470	4,500	5,720	250
TOTAL OTHER SERVICES & CHARGES	162,169	241,885	168,600	241,250	(635)

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		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
POLICE DEPARTMENT					
CAPITAL OUTLAY					
530.583 Safety Equipment	44,780	33,830	33,500	25,750	(8,080)
530.595 Other Capital	(351)	522,000	513,000	147,000	(375,000)
530.651 PD Donation Expenditures	-	10,988	8,450	2,540	(8,448)
TOTAL CAPITAL OUTLAY	<u>44,429</u>	<u>566,818</u>	<u>554,950</u>	<u>175,290</u>	<u>(391,528)</u>
TOTAL 530-POLICE DEPARTMENT	<u><u>4,405,848</u></u>	<u><u>5,511,803</u></u>	<u><u>5,234,667</u></u>	<u><u>5,329,455</u></u>	<u><u>(182,348)</u></u>

Police Department

Positions	FY 2023	FY 2024
Police Chief	1.0	1.0
Assistant Police Chief	1.0	1.0
Police Lieutenant	1.0	2.0
Police Sergeant/Police Sergeant - Detective	8.0	8.0
Police Corporal /Warrant Officer	6.0	7.0
Police Officer	18.0	16.0
Crime Victims Liaison/Crime Intelligence Analyst	1.0	1.0
Administrative Assistant	1.0	1.0
Police Records Specialist	1.0	1.0
Property and Evidence Room Technician	<u>1.0</u>	<u>1.0</u>
Total Positions	39.00	39.00

The Police Department provides our community with responsive, courteous and professional law enforcement services, numerous programs pertaining to public safety, and around-the-clock public protection to ensure that peace is maintained within the community.

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Police Chief	26	\$104,927	\$132,293	\$159,659
Assistant Police Chief	P-5	\$101,074	\$122,293	\$143,512
Police Lieutenant	P-4	\$88,036	\$99,259	\$110,481
Police Sergeant/Police Sergeant - Detective	P-3	\$70,496	\$84,075	\$97,653
Police Corporal /Warrant Officer	P-2	\$64,625	\$73,877	\$83,129
Police Officer	P-1	\$57,751	\$66,019	\$74,287
Crime Victims Liaison/Crime Intelligence Analyst	10	\$48,068	\$60,605	\$73,142
Administrative Assistant	7	\$41,523	\$52,353	\$63,182
Police Records Specialist	7	\$41,523	\$52,353	\$63,182
Property and Evidence Room Technician	7	\$41,523	\$52,353	\$63,182



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		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
COMMUNICATION SERVICES					
PERSONNEL SERVICES					
535.100 Salaries	417,190	496,000	480,000	512,000	16,000
535.101 Holiday Pay	21,568	23,000	23,000	25,000	2,000
535.199 Overtime	51,334	35,000	35,000	41,800	6,800
535.200 F.I.C.A. Taxes	35,344	43,000	41,300	45,000	2,000
535.210 Group Insurance	74,199	85,000	68,000	93,000	8,000
535.230 Retirement	88,183	101,000	97,000	110,000	9,000
535.240 Workers Comp Insurance	1,127	1,400	1,481	1,600	200
TOTAL PERSONNEL SERVICES	688,945	784,400	745,781	828,400	44,000
SUPPLIES EXPENSES					
535.301 Uniform Purchases	2,702	4,700	4,700	5,180	480
535.310 Office Supplies	4,065	6,000	3,200	6,900	900
535.330 Minor Tools & Equipment	3,434	11,105	7,500	9,430	(1,675)
TOTAL SUPPLIES EXPENSES	10,201	21,805	15,400	21,510	(295)
OTHER SERVICES & CHARGES					
535.415 Cell Phone Expense	845	1,872	1,400	1,250	(622)
535.416 Air Cards	495	960	960	480	(480)
535.425 Conferences & Training	7,410	20,800	6,500	20,800	-
535.450 Equipment Maintenance	12,627	23,880	12,000	23,880	-
535.470 Equipment Rental	945	3,560	2,700	3,560	-
535.480 Contingencies	-	9,500	2,000	9,500	-
535.485 Dues and Publications	1,045	1,200	1,045	1,200	-
TOTAL OTHER SERVICES & CHARGES	23,367	61,772	26,605	60,670	(1,102)
CAPITAL OUTLAY					
535.574 Communications Equipment	-	52,500	61,540	-	(52,500)
TOTAL CAPITAL OUTLAY	-	52,500	61,540	-	(52,500)
TOTAL 535-COMMUNICATION SERVICES	722,513	920,477	849,326	910,580	(9,897)

Communication Services

Positions	FY 2023	FY 2024
Telecommunications Shift Supervisor	2.0	2.0
Telecommunications Officer	<u>8.0</u>	<u>8.0</u>
Total Positions	10.0	10.0

Communication Services is responsible for public safety communications and dispatching of emergency services by receiving and screening emergency and non-emergency requests for the Cities of Live Oak, Selma, and the Judson ISD Police Department, and operating and maintaining the Live Oak Emergency Radio System.

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Telecommunications Shift Supervisor	11	\$50,472	\$63,636	\$76,799
Telecommunications Officer	8	\$43,599	\$54,971	\$66,342



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		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
FIRE & EMS SERVICES					
PERSONNEL SERVICES					
540.100 Salaries	1,453,397	1,635,000	1,617,500	1,720,000	85,000
540.101 Holiday Pay	56,659	67,200	67,200	70,000	2,800
540.199 Overtime	144,613	115,000	160,000	120,000	5,000
540.200 F.I.C.A. Taxes	118,261	140,000	141,000	146,500	6,500
540.210 Group Insurance	248,644	288,000	256,000	278,000	(10,000)
540.230 Retirement	300,244	330,000	330,000	370,000	40,000
540.240 Workers Comp Insurance	29,112	32,000	33,840	34,500	2,500
TOTAL PERSONNEL SERVICES	2,350,930	2,607,200	2,605,540	2,739,000	131,800
SUPPLIES EXPENSES					
540.300 Uniform Cleaning Allowance	13,900	14,400	14,200	21,600	7,200
540.301 Uniforms Purchases	23,706	30,480	23,000	30,480	-
540.310 Office Supplies	22,758	20,750	23,000	31,445	10,695
540.330 Minor Tools & Equipment	85,729	72,800	65,000	92,228	19,428
540.337 Public Education Supplies	1,699	5,000	3,850	6,000	1,000
540.340 Rescue Supplies	11,625	15,165	7,000	20,300	5,135
540.378 Station Maint Supplies	17,751	19,035	19,035	24,605	5,570
TOTAL SUPPLIES EXPENSES	177,168	177,630	155,085	226,658	49,028
OTHER SERVICES & CHARGES					
540.400 Professional Fees	11,108	12,240	11,000	12,700	460
540.407 Haz Mat Response Team	1,000	1,000	1,000	1,000	-
540.411 Schertz Ambulance Service	259,351	273,764	273,764	282,952	9,188
540.415 Telephone	4,619	5,100	4,700	5,100	-
540.416 Air Time - Mobile Data Term	4,970	8,880	5,000	9,750	870
540.425 Conferences & Training	39,088	48,000	40,000	48,000	-
540.450 Equipment Maintenance	50,260	47,260	47,000	48,715	1,455
540.480 Contingencies	-	22,000	-	100,000	78,000
540.485 Dues & Publications	5,776	7,335	5,800	7,815	480
TOTAL OTHER SERVICES & CHARGES	376,172	425,579	388,264	516,032	90,453
CAPITAL OUTLAY					
540.530 Buildings & Structures	-	45,000	32,170	74,035	29,035
540.580 Operating Equipment	26,442	212,600	200,000	76,370	(136,230)
540.651 FD Donation Expenditures	39,132	-	-	-	-
TOTAL CAPITAL OUTLAY	65,574	257,600	232,170	150,405	(107,195)
TOTAL 540-FIRE & EMS SERVICES	<u>2,969,844</u>	<u>3,468,009</u>	<u>3,381,059</u>	<u>3,632,095</u>	<u>164,086</u>

Fire & EMS Services

Positions	FY 2023	FY 2024
Fire Chief/Fire Marshal	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	12.0	12.0
Deputy Fire Marshal	<u>1.0</u>	<u>1.0</u>
Total Positions	24.0	24.0

Fire & EMS Services provides fire/EMS response services to the community through fire protection, basic and specialized rescue operations that include swift water, high angle, automobile extrication, structural collapse, hazardous materials, fire inspections, plan review, fire and safety public education presentations, courtesy home safety surveys, smoke detector and carbon-monoxide detector installations, and other public assistance and community service programs. EMS service is provided through First Response from Live Oak Fire Department and EMS from Schertz EMS.

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Fire Chief/Fire Marshal	26	\$104,927	\$132,293	\$159,659
Assistant Fire Chief	F-5	\$92,074	\$109,809	\$127,544
Fire Captain	F-4	\$75,704	\$85,355	\$95,006
Fire Lieutenant	F-3	\$71,429	\$79,442	\$87,454
Fire Lieutenant 2nd Class	F-2	\$54,576	\$63,267	\$71,958
Firefighter/EMT	F-1	\$50,079	\$54,949	\$59,819
Deputy Fire Marshal	13	\$55,645	\$70,158	\$84,671



**City of Live Oak
General Fund
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	<u>Audited 2021/22 Actual</u>	<u>Current FY 2022/23</u>		<u>Approved Budget FY 2023/24</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
PUBLIC WORKS ADMINISTRATION					
PERSONNEL SERVICES					
560.100 Salaries	257,151	283,500	283,500	346,500	63,000
560.199 Overtime	466	2,500	1,000	2,500	-
560.200 F.I.C.A. Taxes	18,737	22,000	22,000	26,500	4,500
560.210 Group Insurance	40,707	42,000	38,500	42,000	-
560.230 Retirement	46,368	52,800	52,800	66,000	13,200
560.240 Workers Comp Insurance	3,756	4,000	4,230	4,500	500
TOTAL PERSONNEL SERVICES	367,185	406,800	402,030	488,000	81,200
SUPPLIES EXPENSES					
560.300 Uniforms	2,221	2,415	2,415	2,800	385
560.310 Office Supplies	2,145	2,000	2,500	2,500	500
560.330 Minor Tools & Equip	5,550	7,000	9,000	7,000	-
560.333 Petroleum Products	167,612	165,000	155,000	175,000	10,000
560.336 Janitorial Supplies	10,556	11,000	11,000	11,000	-
560.350 Safety Supplies	-	1,000	100	1,000	-
560.357 Construction & Maintenance	178,198	120,000	120,000	130,000	10,000
TOTAL SUPPLIES EXPENSES	366,282	308,415	300,015	329,300	20,885
OTHER SERVICES & CHARGES					
560.400 Professional Fees	1,429	30,000	2,000	30,000	-
560.402 Certifications & Testing	-	400	150	400	-
560.415 Telephone	6,364	5,400	6,500	8,000	2,600
560.417 Janitorial Services	58,754	70,000	60,000	70,000	-
560.425 Conferences & Training	995	1,000	800	1,000	-
560.440 Utilities	114,382	115,000	115,000	120,000	5,000
560.445 Contract Maintenance	54,587	67,300	54,000	103,600	36,300
560.458 Vehicle Maint Services	90,535	90,000	90,000	95,000	5,000
560.460 Vehicle Rehabilitation	337	2,000	2,000	2,000	-
560.461 Emergency Contingencies	-	110,000	-	160,000	50,000
560.480 Contingencies	-	1,000	100	1,000	-
560.485 Dues & Publications	1,040	1,300	1,300	1,300	-
TOTAL OTHER SERVICES & CHARGES	328,423	493,400	331,850	592,300	98,900
CAPITAL OUTLAY					
560.530 Buildings & Structures	99,007	225,000	200,000	275,000	50,000
560.570 Equipment	14,155	160,000	160,000	140,000	(20,000)
TOTAL CAPITAL OUTLAY	113,162	385,000	360,000	415,000	30,000
TOTAL 560-PUBLIC WORKS ADMIN	<u>1,175,052</u>	<u>1,593,615</u>	<u>1,393,895</u>	<u>1,824,600</u>	<u>230,985</u>

Public Works - Administration

Positions	FY 2023	FY 2024
Director of Public Works	0.5	0.5
Administrative Assistant	0.5	0.5
Receptionist*	1.0	0.0
Public Works Coordinator*	0.0	1.0
Fleet Services Supervisor	1.0	1.0
Mechanic	1.0	1.0
Facilities Project Manager	<u>1.0</u>	<u>1.0</u>
Total Positions	5.0	5.0

The Public Works department provides for facility and grounds maintenance to all City owned and operated facilities, maintenance and management of city owned vehicles, and oversight of all Public Works divisions within the City.

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Director of Public Works	26	\$104,927	\$132,293	\$159,659
Fleet Services Supervisor	11	\$50,472	\$63,636	\$76,799
Public Works Coordinator*	11	\$50,472	\$63,636	\$76,799
Facilities Project Manager	9	\$45,779	\$57,719	\$69,659
Administrative Assistant	7	\$41,523	\$52,353	\$63,182
Mechanic	6	\$39,546	\$49,860	\$60,174
Receptionist	4	\$35,869	\$45,224	\$54,579

*Department evaluating positions and needs and will consolidate to one FTE.



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		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
STREET MAINTENANCE					
PERSONNEL SERVICES					
562.100 Salaries	131,989	242,750	235,000	257,000	14,250
562.199 Overtime	1,189	3,000	1,200	3,000	-
562.200 F.I.C.A. Taxes	9,113	19,150	18,500	20,000	850
562.210 Group Insurance	35,688	64,000	41,300	51,000	(13,000)
562.230 Retirement	23,973	45,500	44,000	50,000	4,500
562.240 Workers Comp Insurance	6,574	9,000	9,518	10,500	1,500
TOTAL PERSONNEL SERVICES	208,526	383,400	349,518	391,500	8,100
SUPPLIES EXPENSES					
562.300 Uniform Rentals	677	2,415	2,415	3,400	985
562.330 Minor Tools & Equipment	2,087	4,000	4,000	6,000	2,000
562.350 Safety Supplies	133	1,000	1,000	1,000	-
562.357 Construction & Maint	5,206	30,000	20,000	30,000	-
562.380 Street Maint Materials	33,791	85,000	20,000	85,000	-
TOTAL SUPPLIES EXPENSES	41,894	122,415	47,415	125,400	2,985
OTHER SERVICES & CHARGES					
562.400 Professional Fees	24,987	10,000	5,000	10,000	-
562.425 Conferences & Training	50	1,400	-	6,500	5,100
562.440 Utilities	121,019	110,000	113,000	120,000	10,000
562.445 Contract Maintenance	6,727	75,000	47,000	106,000	31,000
562.470 Equipment Rentals	4,137	18,000	3,000	18,000	-
562.461 Emergency Contingencies	-	100,000	-	100,000	-
562.480 Contingencies	-	500	-	500	-
TOTAL OTHER SERVICES & CHARGES	156,920	314,900	168,000	361,000	46,100
CAPITAL OUTLAY					
562.570 Equipment	-	-	-	70,000	70,000
TOTAL CAPITAL OUTLAY	-	-	-	70,000	70,000
TOTAL 562-STREET MAINTENANCE	<u>407,340</u>	<u>820,715</u>	<u>564,933</u>	<u>947,900</u>	<u>127,185</u>

Public Works - Street Maintenance

Positions	FY 2023	FY 2024
Assistant Public Works Director	0.5	0.5
Crew Leader	1.0	1.0
Heavy Equipment Operator	2.0	2.0
Street Maintenance Worker	<u>1.0</u>	<u>1.0</u>
Total Positions	4.5	4.5

The Street Maintenance division of Public Works maintains the City's network of streets and right-of-ways by mowing, crack sealing, pothole patching; and maintains traffic control devices, stop signs, speed limits signs, traffic signals, pavement markings; and providing street lighting.

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Assistant Public Works Director	23	\$90,640	\$114,280	\$137,919
Crew Leader	9	\$45,779	\$57,719	\$69,659
Heavy Equipment Operator	7	\$41,523	\$52,353	\$63,182
Street Maintenance Worker	4	\$35,869	\$45,224	\$54,579



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		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
ANIMAL CONTROL					
PERSONNEL SERVICES					
564.100 Salaries	116,200	136,000	135,000	144,500	8,500
564.199 Overtime	14,180	24,000	18,000	24,000	-
564.200 F.I.C.A. Taxes	9,937	13,000	11,750	13,000	-
564.210 Group Insurance	27,304	30,000	26,500	30,000	-
564.230 Retirement	23,453	30,000	28,000	33,000	3,000
564.240 Workers Comp Insurance	3,756	4,000	4,230	5,000	1,000
TOTAL PERSONNEL SERVICES	194,830	237,000	223,480	249,500	12,500
SUPPLIES EXPENSES					
564.301 Uniform Purchases	2,140	2,685	2,000	2,685	-
564.310 Office Supplies	1,244	2,130	2,000	2,130	-
564.330 Animal Control Supplies	14,218	29,388	18,000	32,770	3,382
564.350 Safety Supplies	-	2,100	500	1,825	(275)
TOTAL SUPPLIES EXPENSES	17,602	36,303	22,500	39,410	3,107
OTHER SERVICES & CHARGES					
564.400 Professional Fees	12,025	33,366	19,000	33,366	-
564.402 Certifications & Testing	-	450	50	450	-
564.405 Minor Tools & Equipment	265	3,880	1,500	2,410	(1,470)
564.415 Cell Phone Expenses	1,327	2,412	1,300	2,412	-
564.425 Conferences & Training	1,450	6,800	3,800	7,600	800
564.445 Contract Maintenance	5,256	7,964	7,000	8,976	1,012
564.450 Equipment Maintenance	-	1,500	500	1,500	-
564.480 Contingencies	-	1,000	-	1,000	-
564.485 Dues & Publications	140	330	100	330	-
TOTAL OTHER SERVICES & CHARGES	20,463	57,702	33,250	58,044	342
CAPITAL OUTLAY					
564.570 Equipment	-	40,345	40,000	17,600	(22,745)
564.651 AC Donation Expenditures	-	21,375	31,375	-	(21,375)
564.586 Vehicles	-	34,000	34,000	-	(34,000)
TOTAL CAPITAL OUTLAY	-	95,720	105,375	17,600	(78,120)
TOTAL 564-ANIMAL CONTROL	<u>232,895</u>	<u>426,725</u>	<u>384,605</u>	<u>364,554</u>	<u>(62,171)</u>

Animal Control

Positions	FY 2023	FY 2024
Animal Control Supervisor	1.0	1.0
Animal Control Officer	<u>2.0</u>	<u>2.0</u>
Total Positions	3.0	3.0

The Animal Control department ensures the enforcement of city and state legislation relating to animal control and promotes responsible pet ownership through educational programs and sanitary animal housing and disposition services.

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Animal Control Supervisor	11	\$50,472	\$63,636	\$76,799
Animal Control Officer	5	\$37,663	\$47,486	\$57,308



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		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
PARKS MAINTENANCE					
PERSONNEL SERVICES					
565.100 Salaries	247,869	337,000	312,000	360,800	23,800
565.199 Overtime	5,334	8,000	8,000	8,000	-
565.200 F.I.C.A. Taxes	18,855	27,000	24,500	28,500	1,500
565.210 Group Insurance	42,978	78,000	55,200	75,000	(3,000)
565.230 Retirement	45,587	63,500	59,250	72,000	8,500
565.240 Workers Comp Insurance	8,452	10,000	10,575	11,500	1,500
TOTAL PERSONNEL SERVICES	369,075	523,500	469,525	555,800	32,300
SUPPLIES EXPENSES					
565.300 Uniform Rentals	2,315	5,400	4,000	6,200	800
565.330 Minor Tools & Equipment	3,413	8,000	10,000	8,000	-
565.331 Park Maintenance Supplies	15,368	20,000	18,000	20,000	-
565.350 Safety Supplies	240	1,000	750	1,000	-
565.357 Construction & Maint Supplies	6,621	40,000	12,000	80,000	40,000
TOTAL SUPPLIES EXPENSES	27,957	74,400	44,750	115,200	40,800
OTHER SERVICES & CHARGES					
565.400 Professional Fees	-	10,000	6,500	145,000	135,000
565.425 Conferences & Training	1,642	5,700	1,600	5,700	-
565.440 Utilities	23,788	24,000	25,000	27,000	3,000
565.441 Turf Maintenance	28,784	46,000	26,000	48,000	2,000
565.445 Contract Maintenance	39,486	156,000	156,000	108,000	(48,000)
TOTAL OTHER SERVICES & CHARGES	93,700	241,700	215,100	333,700	92,000
CAPITAL OUTLAY					
565.530 Buildings & Structures	-	-	-	100,000	100,000
565.588 Park Maintenance Equipment	3,383	20,000	21,900	-	(20,000)
TOTAL CAPITAL OUTLAY	3,383	20,000	21,900	100,000	80,000
TOTAL 565-PARKS MAINTENANCE	<u>494,115</u>	<u>859,600</u>	<u>751,275</u>	<u>1,104,700</u>	<u>245,100</u>

Public Works - Park Maintenance

Positions	FY 2023	FY 2024
Parks Supervisor	1.0	1.0
Heavy Equipment Operator	3.0	3.0
Parks Maintenance Worker	<u>3.0</u>	<u>3.0</u>
Total Positions	7.0	7.0

The Park Maintenance division of Public Works supports over 100 acres of City parkland by providing grounds and facility maintenance, event support, and community engagement.

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Parks Supervisor	11	\$50,472	\$63,636	\$76,799
Heavy Equipment Operator	7	\$41,523	\$52,353	\$63,182
Parks Maintenance Worker	4	\$35,869	\$45,224	\$54,579



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RECREATION					
PERSONNEL SERVICES					
566.100 Salaries	68,322	76,000	76,000	79,500	3,500
566.110 Salaries - Rental Lifeguards	48,009	40,000	45,000	45,000	5,000
566.199 Overtime	3,489	15,000	5,000	15,000	-
566.200 F.I.C.A. Taxes	8,620	11,050	10,000	11,050	-
566.210 Group Insurance	12,190	13,500	11,800	13,000	(500)
566.230 Retirement	12,919	18,000	14,750	19,500	1,500
566.240 Workers Comp Insurance	<u>2,582</u>	<u>2,750</u>	<u>2,908</u>	<u>3,250</u>	<u>500</u>
TOTAL PERSONNEL SERVICES	156,131	176,300	165,458	186,300	10,000
SUPPLIES EXPENSES					
566.301 Uniform Purchases	2,401	3,100	2,400	3,100	-
566.315 Parks and Rec Commission Supplies	226	550	250	550	-
566.310 Office Supplies	174	1,300	900	1,300	-
566.330 Minor Tools & Equipment	1,466	1,450	1,500	2,500	1,050
566.332 Pool Maint Sup & Chemical	16,940	20,000	18,000	20,000	-
566.339 Safety Supplies	292	1,400	500	1,400	-
566.357 Construction & Maint Supplies	<u>6,127</u>	<u>8,500</u>	<u>8,500</u>	<u>8,500</u>	<u>-</u>
TOTAL SUPPLIES EXPENSES	27,626	36,300	32,050	37,350	1,050
OTHER SERVICES & CHARGES					
566.425 Conferences & Training	2,761	6,000	2,000	6,000	-
566.430 Advertising	2,862	4,000	2,000	4,500	500
566.440 Utilities	16,765	15,000	15,000	18,000	3,000
566.451 Recycling Projects	823	12,000	15,500	12,000	-
566.480 Contingencies	-	1,000	-	1,000	-
566.485 Dues & Publications	848	1,150	1,000	1,150	-
566.650 Recreational Event Exp	<u>45,383</u>	<u>60,000</u>	<u>50,000</u>	<u>61,750</u>	<u>1,750</u>
TOTAL OTHER SERVICES & CHARGES	69,442	99,150	85,500	104,400	5,250
CAPITAL OUTLAY					
566.530 Building	8,385	-	-	-	-
566.588 Pool Rehab	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,000</u>	<u>100,000</u>
TOTAL CAPITAL OUTLAY	8,385	-	-	100,000	100,000
TOTAL 566-LEISURE SERVICES	<u>261,584</u>	<u>311,750</u>	<u>283,008</u>	<u>428,050</u>	<u>116,300</u>

Public Works - Recreation

Positions	FY 2023	FY 2024
Recreation and Special Events Manager	<u>1.0</u>	<u>1.0</u>
Total Positions	1.0	1.0

The Recreation division of Public Works provides opportunity and access for all residents and visitors to events, programs, and facilities that enhance the health and wellbeing of our community.

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Recreation and Special Events Manager	11	\$50,472	\$63,636	\$76,799



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PLANNING & ZONING					
PERSONNEL SERVICES					
680.100 Salaries	64,227	93,000	93,000	93,000	-
680.199 Overtime	-	100	-	100	-
680.200 F.I.C.A. Taxes	4,713	7,500	7,500	7,500	-
680.210 Group Insurance	7,109	7,500	6,750	7,500	-
680.230 Retirement	11,581	17,500	17,000	18,000	500
680.240 Workers Comp Insurance	211	225	238	250	25
TOTAL PERSONNEL SERVICES	<u>87,841</u>	<u>125,825</u>	<u>124,488</u>	<u>126,350</u>	<u>525</u>
SUPPLIES EXPENSES					
680.301 Uniform Purchases	152	1,000	500	1,000	-
680.310 Office Supplies	1,881	800	800	800	-
680.330 Minor Tools & Equipment	340	800	800	800	-
680.393 Maps	-	3,000	1,500	3,000	-
TOTAL SUPPLIES EXPENSES	<u>2,373</u>	<u>5,600</u>	<u>3,600</u>	<u>5,600</u>	<u>-</u>
OTHER SERVICES & CHARGES					
680.400 Professional Fees	90,378	57,000	40,000	103,000	46,000
680.425 Conferences & Training	4,504	6,260	3,500	8,500	2,240
680.480 Contingencies	399	500	100	500	-
680.485 Dues & Publications	-	1,500	500	2,800	1,300
TOTAL OTHER SERVICES & CHARGES	<u>95,281</u>	<u>65,260</u>	<u>44,100</u>	<u>114,800</u>	<u>49,540</u>
TOTAL 680-PLANNING & ZONING DEP	<u><u>185,495</u></u>	<u><u>196,685</u></u>	<u><u>172,188</u></u>	<u><u>246,750</u></u>	<u><u>50,065</u></u>

Planning & Zoning

Positions	FY 2023	FY 2024
Assistant City Manager	<u>0.70</u>	<u>0.70</u>
Total Positions	0.70	0.70

The Planning and Zoning department records and stores all documents and information associated with City zoning, training and educational support of the Planning and Zoning Commission, and administration of the Board of Adjustment.

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Assistant City Manager	30	\$127,539	\$160,803	\$194,066



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DEVELOPMENT SERVICES					
PERSONNEL SERVICES					
682.100 Salaries	183,864	90,000	84,500	97,500	7,500
682.199 Overtime	127	1,500	1,200	1,500	-
682.200 F.I.C.A. Taxes	13,023	7,500	6,600	7,500	-
682.210 Group Insurance	35,361	28,000	16,000	20,000	(8,000)
682.230 Retirement	33,384	18,000	16,000	19,000	1,000
682.240 Workers Comp Insurance	751	800	846	900	100
TOTAL PERSONNEL SERVICES	266,510	145,800	125,146	146,400	600
SUPPLIES EXPENSES					
682.300 Uniform Cleaning Allowance	1,650	1,800	1,650	1,800	-
682.301 Uniform Purchases	1,604	2,385	2,385	2,385	-
682.310 Office Supplies	4,851	9,800	9,800	4,500	(5,300)
682.330 Minor Tools and Equipment	134	4,100	3,000	8,900	4,800
682.393 Maps	-	750	-	750	-
TOTAL SUPPLIES EXPENSES	8,239	18,835	16,835	18,335	(500)
OTHER SERVICES & CHARGES					
682.400 Professional Fees	128,708	220,500	220,000	90,000	(130,500)
682.425 Conferences & Training	5,344	4,930	4,000	7,000	2,070
682.445 Contract Maintenance	2,813	4,790	2,500	25,000	20,210
682.480 Contingencies	78	1,500	-	1,500	-
682.485 Dues & Publications	767	1,215	1,000	1,215	-
TOTAL OTHER SERVICES & CHARGES	137,710	232,935	227,500	124,715	(108,220)
TOTAL 682-DEVELOPMENT SERVICES	<u>412,459</u>	<u>397,570</u>	<u>369,481</u>	<u>289,450</u>	<u>(108,120)</u>

Development Services

Positions	FY 2023	FY 2024
Code Enforcement Supervisor	0.0	1.0
Code Enforcement Officer	<u>2.0</u>	<u>1.0</u>
Total Positions	2.0	2.0

The Development Services department provides plan reviews, code enforcement, building inspections, health and safety inspections, permitting for the City, and ensures a safe environment by maintaining compliance with building codes and City ordinances.

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Code Enforcement Supervisor	11	\$50,472	\$63,636	\$76,799
Code Enforcement Officer	7	\$41,523	\$52,353	\$63,182

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		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
INFORMATION TECHNOLOGY					
SUPPLIES EXPENSES					
685.315 Data Processing Supplies	4,047	5,650	5,000	6,000	350
685.330 Minor Tools & Equipment	<u>40</u>	<u>1,200</u>	<u>1,000</u>	<u>1,500</u>	<u>300</u>
TOTAL SUPPLIES EXPENSES	4,087	6,850	6,000	7,500	650
OTHER SERVICES & CHARGES					
685.400 Professional Fees	123,006	137,030	125,000	148,000	10,970
685.415 Internet Access Fees	7,546	12,220	7,800	23,040	10,820
685.425 Conferences & Training	1,200	1,200	2,000	5,000	3,800
685.445 Maintenance Contracts	150,008	172,000	172,000	160,000	(12,000)
685.452 Computer Maint & Fees	-	4,500	250	4,500	-
685.480 Contingencies	-	15,000	-	20,000	5,000
685.485 Dues & Publications	<u>-</u>	<u>350</u>	<u>50</u>	<u>350</u>	<u>-</u>
TOTAL OTHER SERVICES & CHARGES	281,760	342,300	307,100	360,890	18,590
CAPITAL OUTLAY					
685.579 Computer Equipment	43,413	132,055	120,000	91,750	(40,305)
685.591 Software	<u>32,466</u>	<u>35,635</u>	<u>35,635</u>	<u>40,000</u>	<u>4,365</u>
TOTAL CAPITAL OUTLAY	75,879	167,690	155,635	131,750	(35,940)
TOTAL 685-INFORMATION TECH	<u>361,726</u>	<u>516,840</u>	<u>468,735</u>	<u>500,140</u>	<u>(16,700)</u>

**City of Live Oak
General Fund
2023/2024 Approved Budget**

	<u>Audited 2021/22 Actual</u>	<u>Current FY 2022/23</u>		<u>Approved Budget FY 2023/24</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
OTHER FINANCING USES					
TRANSFER OUT					
700.025	Transfer out-Abatement Fund	-	-	-	10,000
700.035	Transfer to Asset Replacement Fd	664,169	408,980	408,980	956,319
700.046	Transfer to Capital Projects Fund	2,300,000	2,891,000	2,891,000	1,200,000
700.019	Transfer to Regional SWAT Fund	6,500	6,500	6,500	6,500
700.600	Transfer to Utility Operations	150,000	-	-	-
	TOTAL TRANSFERS OUT	<u>3,120,669</u>	<u>3,306,480</u>	<u>3,306,480</u>	<u>2,172,819</u>
					<u>(1,133,661)</u>

**City of Live Oak
General Fund
Capital Requests
2023/2024 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
City Secretary			
10-405.579	Office Equipment		
	Scanner for Laserfiche	\$ 1,500	
10-405-591	Software		
	Open records management system	12,300	
	Archive Social (software for social media retention)	<u>7,200</u>	\$ 21,000
Municipal Court			
10-430.578	Office Furniture		
	(3) Desks/workstations		36,000
Finance Department			
10-470.578	Office Equipment		
	Mailing machine		15,000
Police Department			
10-530.583	Safety Equipment		
	(6) Body armor - replacement patrol	7,290	
	Armor Express Bravo Overt carrier	5,330	
	New rifle armor plates	9,000	
	Self-aid/Buddy-aid medical kits	480	
	Medical kit carriers	150	
	Stop stick piranha	500	
	PPE equipment	3,000	
10-530.595	Other Capital		
	K-9 to replace Warrant	14,000	
	Command bus cover	19,000	
	Cellbrite premium and training	18,600	
	PTT radio SWAT (5 at 1,705)	8,525	
	Kevlar helmets (10 at 895)	8,950	
	RTS ballistic armor (4 at 6,000)	24,000	
	Officer body camera w/ Command Central Software)	45,925	
	Desk/Workstation	8,000	
10-530.651	PD Donation Expenditures		
	Various program/projects/items	<u>2,540</u>	175,290

**City of Live Oak
General Fund
Capital Requests
2023/2024 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Fire Department			
10-540.530	Buildings		
	Chief360 Station Alerting System installation	66,035	
	Fire Department Seal/Building Signage	8,000	
10-540.580	Operating Equipment		
	ToughPad Rugged Laptop - CF-33LE-13VM	4,900	
	65lb Washer extractors (2 at 20,000)	40,000	
	Additional dryer rack for wash room	5,000	
	Training room rolling chairs (24)	8,400	
	Training room sliding chairs (21)	6,070	
	Training room podium	1,000	
	Training room shipping of items	1,000	
	Training room audio/visual equipment	5,000	
	Training room paint and minor fix ups	<u>5,000</u>	150,405
Public Works			
10-560.530	Building & Structures		
	Energy conservation measures	50,000	
	Relocate washer/dryer in Animal Control	35,000	
	Sprinkler system and landscape municipal complex	50,000	
	Update city facilities	100,000	
	Replace roof on Animal Control Facility	40,000	
10-560.570	Equipment		
	Yard gates with heavy-duty controllers	100,000	
	Facility Signage	<u>40,000</u>	415,000
Street Maintenance			
10-562.570	Equipment		
	Used Back Hoe from the Utility Department	60,000	
	Enclosed Cargo/Tool Trailer	<u>10,000</u>	70,000
Animal Control			
10-564.570	Operating Equipment		
	Computer Monitors	1,600	
	Industrial washer and dryer	<u>16,000</u>	17,600
Parks Maintenance			
10-565.530	Building & Structures		
	Rehab game fields		100,000

**City of Live Oak
General Fund
Capital Requests
2023/2024 Approved Budget**

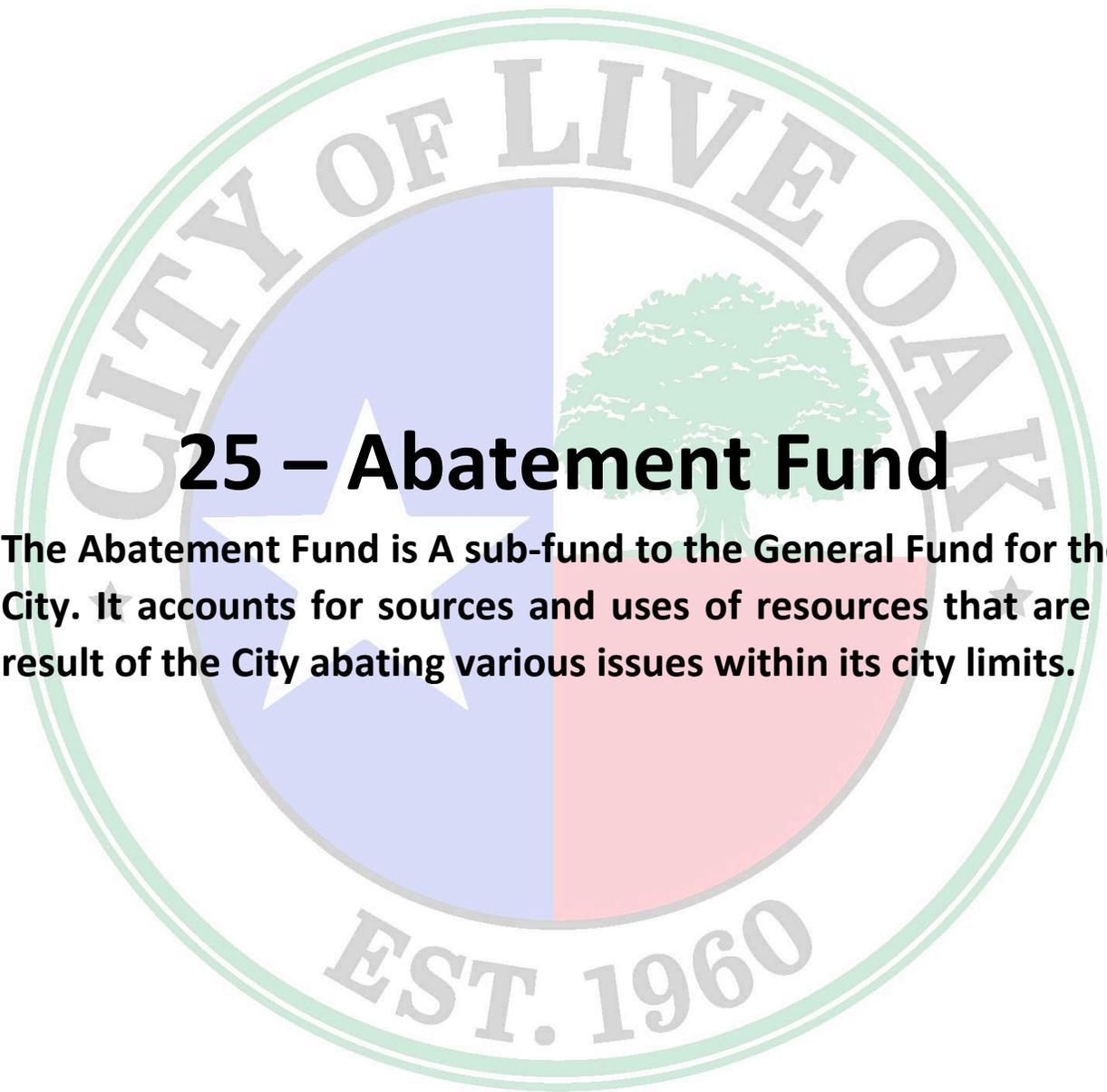
Department/ Account Number	Item Description	Item Cost	Department Cost
Recreation			
10-566.588	Pool Rehab New pool liner		100,000
Information Technology			
10-685.579	Computer Equipment		
	(15) Dell Optiplex 3060 SFF - PC replacement plan	20,025	
	(4) Dell Latitude 15 3000 Series laptops	6,600	
	(4) Dell Latitude 15 5000 Series laptops	10,800	
	Axcient360 Backup Solution (Hardware and Installation)	23,325	
	WiFi at Main City Park	20,000	
	Upgrade wireless systems to WiFi6	6,000	
	Various other hardware requests	5,000	
10-685.591	Software		
	MS 365 Business Standard (69 licenses*\$12.50/month)	10,356	
	MS 365 Apps for Business (26 licenses*\$8.30/month)	2,592	
	MS 365 Business Basic (79 licenses*\$6.00/month)	5,688	
	SentinelOne Automated Threat Removal (146*\$6.65/month)	11,652	
	Huntress MDR (158*\$2.98/month)	5,652	
	Adobe Acrobat, other miscellaneous requests	4,060	131,750
	Total General Fund Capital Requests (Funded)		<u>\$ 1,232,045</u>

**City of Live Oak
General Fund
Reserve Funded Items
2023/2024 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Capital Requests		\$ 1,232,045	
Transfer to Capital Project Fund for various projects		1,200,000	
Less amount funded through recurring revenue		<u>(463,820)</u>	\$ 1,968,225
Transfer to Asset Replacement (Capital)		948,220	
Less amount funded through recurring revenue		<u>(425,000)</u>	523,220
City Council			
10-401.480	Contingencies		200,000
City Manager			
10-402.480	Contingencies		15,000
Finance			
10-470.400	Professional Fees - Salary Compensation Study		50,000
Police Department			
10-530.480	Contingencies (Video equipment failure)		20,000
Dispatch (Communications)			
10-535.480	Contingencies (Radio equipment failure and/or programming)		9,500
Fire Department			
10-540.480	Contingencies (Repairs to the older fire apparatuses)		100,000
Public Works			
10-560-461	Emergency Contingencies		
	Unforeseen Maintenance Issues	20,000	
	Fuel costs over anticipated \$ per gallon	41,840	
	Major HVAC Repairs/Replacements	20,360	
	Major mechanical Repairs	18,800	
	Fleet accident repairs and reconditioning	9,000	
	Major repairs to older Fire Apparatuses	<u>50,000</u>	160,000

**City of Live Oak
General Fund
Reserve Funded Items
2023/2024 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Street Maintenance			
10-562.461	Emergency Contingencies for major street repairs		100,000
Parks Maintenance			
10-565.400	Professional Fees - Park Plan (1/2 of total cost)		50,000
Information Technology			
10-685.480	Contingencies		<u>20,000</u>
	Total Reserve Funded Items		<u><u>\$ 3,215,945</u></u>



25 – Abatement Fund

The Abatement Fund is A sub-fund to the General Fund for the City. It accounts for sources and uses of resources that are a result of the City abating various issues within its city limits.

**ABATEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2023/2024**

Beginning Fund Balance October 1, 2023:		\$ 7,354			
Estimated Revenues:		17,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Abatement Services Expenses	-	-	16,000	-	16,000
Total Expenditures	-	-	16,000	-	16,000
Net Revenues/Expenditures					<u>1,000</u>
Ending Fund Balance September 30, 2024:					<u><u>\$ 8,354</u></u>

**ABATEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2022/2023
(AS AMENDED)**

Beginning Fund Balance October 1, 2022:		\$ 15,554			
Estimated Revenues:		7,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Abatement Services Expenses	-	-	16,000	-	16,000
Total Expenditures	-	-	16,000	-	16,000
Net Revenues/Expenditures					<u>(9,000)</u>
Ending Fund Balance September 30, 2023:					<u><u>\$ 6,554</u></u>

**City of Live Oak
Abatement Fund
2023/2024 Approved Budget**

	<u>Audited 2021/22 Actual</u>	<u>Current FY 2022/23</u>		<u>Approved Budget FY 2023/24</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
SERVICE USE FEES					
344.500 Weed Cleaning & Removal	4,940	7,000	2,000	7,000	-
TOTAL GRANTS & INTER-GOVT.	4,940	7,000	2,000	7,000	-
INTER-FUND REVENUES					
384.500 Transfer In	-	-	-	10,000	10,000
TOTAL INTER-FUND REVENUES	-	-	-	10,000	10,000
TOTAL REVENUES	<u>4,940</u>	<u>7,000</u>	<u>2,000</u>	<u>17,000</u>	<u>10,000</u>
EXPENDITURES					
OTHER SERVICES & CHARGES					
400.400 Professional Fees	-	1,000	200	1,000	-
560.445 Contractual Maintenance	407	15,000	10,000	15,000	-
TOTAL OTHER SERVICES & CHARGES	407	16,000	10,200	16,000	-
TOTAL EXPENDITURES	<u>407</u>	<u>16,000</u>	<u>10,200</u>	<u>16,000</u>	<u>-</u>

The background features a large, semi-transparent watermark of the City of Live Oak logo. The logo is circular with a green border. Inside the circle, the text "CITY OF LIVE OAK" is written in a grey, serif font along the top arc, and "EST. 1960" is written along the bottom arc. The center of the logo is divided into four quadrants: top-left is blue, top-right is white, bottom-left is red, and bottom-right is green. A green tree is positioned in the center, overlapping the white and green quadrants.

35 – Asset Replacement Fund

The Asset Replacement Fund is used to set aside monies out of the General Fund, Stormwater Fund, and Economic Development Fund operating budgets each year to ensure funds will be available when certain vehicles and major equipment needs to be replaced.

**ASSET REPLACEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2023/2024**

Beginning Fund Balance October 1, 2023:		\$ 2,736,473			
Estimated Revenues:		1,241,409			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Capital Outlay	-	-	-	964,000	964,000
Total Expenditures	-	-	-	964,000	964,000
Net Revenues/Expenditures					<u>277,409</u>
Ending Fund Balance September 30, 2024:					<u><u>\$ 3,013,882</u></u>

**ASSET REPLACEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2022/2023
(AS AMENDED)**

Beginning Fund Balance October 1, 2022:		\$ 2,666,143			
Estimated Revenues:		523,375			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Capital Outlay	-	-	-	840,200	840,200
Total Expenditures	-	-	-	840,200	840,200
Net Revenues/Expenditures					<u>(316,825)</u>
Ending Fund Balance September 30, 2023:					<u><u>\$ 2,349,318</u></u>

**City of Live Oak
Asset Replacement Fund
2023/2024 Approved Budget**

	<u>Audited 2021/22 Actual</u>	<u>Current FY 2022/23</u>		<u>Approved Budget FY 2023/24</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	17,585	20,000	109,000	65,000	45,000
364.000 Sale of Fixed Assets	-	-	55,142	-	-
TOTAL INTEREST & MISCELLANEOUS	<u>17,585</u>	<u>20,000</u>	<u>164,142</u>	<u>65,000</u>	<u>45,000</u>
OTHER FINANCING SOURCES					
390.100 Transfers From General Fund	664,169	408,980	408,980	956,319	547,339
390.101 Transfers From Storm Water	64,881	35,693	35,693	43,231	7,538
390.500 Transfers From EDC	<u>63,185</u>	<u>58,702</u>	<u>58,702</u>	<u>176,859</u>	<u>118,157</u>
TOTAL OTHER FINANCING SOURCES	<u>792,235</u>	<u>503,375</u>	<u>503,375</u>	<u>1,176,409</u>	<u>673,034</u>
TOTAL REVENUES	<u><u>809,820</u></u>	<u><u>523,375</u></u>	<u><u>667,517</u></u>	<u><u>1,241,409</u></u>	<u><u>718,034</u></u>

**City of Live Oak
Asset Replacement Fund
2023/2024 Approved Budget**

	<u>Audited 2021/22 Actual</u>	<u>Current FY 2022/23</u>		<u>Approved Budget FY 2023/24</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
EXPENDITURES					
POLICE DEPARTMENT					
CAPITAL OUTLAY					
530.586 Vehicles	153,280	157,500	205,692	92,000	(65,500)
530.597 Vehicle Equipment	<u>66,029</u>	<u>89,800</u>	<u>138,833</u>	<u>48,000</u>	<u>(41,800)</u>
TOTAL CAPITAL OUTLAY	219,309	247,300	344,525	140,000	(107,300)
TOTAL 530-POLICE DEPARTMENT	<u>219,309</u>	<u>247,300</u>	<u>344,525</u>	<u>140,000</u>	<u>(107,300)</u>
STREET MAINTENANCE					
CAPITAL OUTLAY					
562.580 Operating Equipment	<u>79,504</u>	-	-	<u>25,000</u>	<u>25,000</u>
TOTAL CAPITAL OUTLAY	79,504	-	-	25,000	25,000
TOTAL 562-STREET MAINTENANCE	<u>79,504</u>	<u>-</u>	<u>-</u>	<u>25,000</u>	<u>25,000</u>
PARKS MAINTENANCE					
CAPITAL OUTLAY					
565.580 Operating Equipment	-	-	-	240,000	240,000
565.586 Vehicles	<u>-</u>	<u>96,000</u>	<u>87,180</u>	<u>-</u>	<u>(96,000)</u>
TOTAL CAPITAL OUTLAY	-	96,000	87,180	240,000	144,000
TOTAL 565-PARKS MAINTENANCE	<u>-</u>	<u>96,000</u>	<u>87,180</u>	<u>240,000</u>	<u>144,000</u>
STORM WATER					
CAPITAL OUTLAY					
567.586 Vehicles	-	48,000	47,500	-	(48,000)
567.580 Operating Equipment	<u>-</u>	<u>390,000</u>	<u>-</u>	<u>414,000</u>	<u>24,000</u>
TOTAL CAPITAL OUTLAY	-	438,000	47,500	414,000	(24,000)
TOTAL 567-STORM WATER	<u>-</u>	<u>438,000</u>	<u>47,500</u>	<u>414,000</u>	<u>(24,000)</u>

**City of Live Oak
Asset Replacement Fund
2023/2024 Approved Budget**

	<u>Audited 2021/22 Actual</u>	<u>Current FY 2022/23</u>		<u>Approved Budget FY 2023/24</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
FIRE DEPARTMENT					
CAPITAL OUTLAY					
540.586 Vehicles	2,801,785	58,900	82,028	30,000	(28,900)
TOTAL CAPITAL OUTLAY	2,801,785	58,900	82,028	30,000	(28,900)
TOTAL 540-FIRE DEPARTMENT	<u>2,801,785</u>	<u>58,900</u>	<u>82,028</u>	<u>30,000</u>	<u>(28,900)</u>
DEVELOPMENT SERVICES					
CAPITAL OUTLAY					
682.586 Vehicles	-	-	35,954	65,000	65,000
TOTAL CAPITAL OUTLAY	-	-	35,954	65,000	65,000
TOTAL 682-DEVELOPMENT SERVICES	<u>-</u>	<u>-</u>	<u>35,954</u>	<u>65,000</u>	<u>65,000</u>
ECONOMIC DEVELOPMENT CORPORATION					
CAPITAL OUTLAY					
400.586 Vehicles	-	-	-	50,000	50,000
TOTAL CAPITAL OUTLAY	-	-	-	50,000	50,000
TOTAL 400-ECONOMIC DEV. CORP.	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>
TOTAL EXPENDITURES	<u>3,100,598</u>	<u>840,200</u>	<u>597,187</u>	<u>964,000</u>	<u>123,800</u>

**City of Live Oak
Asset Replacement Fund
Capital Requests
2023/2024 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Police Department			
35-530.586	Vehicles		
	(1) Interceptor utility vehicle (Patrol Unit)	\$ 46,000	
	(1) Unmarked vehicle (CID)	46,000	
35-530.597	Vehicle Equipment		
	(1) Patrol unit equipment and installation	44,000	
	(1) CID unit equipment and installation	<u>4,000</u>	\$ 140,000
Street Maintenance			
35-562.580	Operating Equipment		
	(1) ATV Mule		25,000
Parks Maintenance			
35-565.580	Operating Equipment		
	(2) Jacobsen HR 9016 16' turfgrass mower		240,000
Stormwater Department			
35-567.580	Operating Equipment		
	Street Sweeper (Carry over)	390,000	
	(1) Lazer Z Diesel zero turn	<u>24,000</u>	414,000
Fire Department			
35-540.586	Vehicles		
	Change orders to on the two new fire apparatuses		30,000
Development Services			
35-682.586	Vehicles		
	Replace the Explorer admin vehicle		65,000
Economic Development			
35-400.586	Vehicles		
	Replace the Explorer admin vehicle		<u>50,000</u>
	Total Asset Replacement Fund Requests		<u><u>\$ 964,000</u></u>

**GENERAL FUND DEPRECIATION SCHEDULE
FOR THE FISCAL YEAR ENDING 9/30/2024**

Description		Purchase Date	Cost	Yrs Life	Accum Depreciation	Prior Depreciation	Current Depreciation	Balance	Dept
2002 Freightliner FL-70 Chassis Dump Truck	M6	2/1/2002	\$43,234	10	\$43,234	\$43,234	\$0	\$0	Streets
2002 RDS Spreader & Ice Control (Truck)	M6	11/27/2002	\$22,011	7	\$22,011	\$22,011	\$0	\$0	PW
Pitney Bowes	N/A	11/2/2006	\$6,899	5	\$6,899	\$6,899	\$0	\$0	CS
????		1/1/2007	\$17,570	5	\$17,570	\$17,570	\$0	\$0	MC
2008 Jacobsen HR9016 Mower	PK2	10/16/2008	\$66,465	7	\$66,465	\$66,465	\$0	\$0	Parks
Vehicle Equipment	N/A	9/30/2008	\$31,132	5	\$31,132	\$31,132	\$0	\$0	Police
2012 John Deere Tractor	PK11	4/18/2012	\$30,720	10	\$30,720	\$30,720	\$0	\$0	Parks
2012 Jacobsen 9016 Rotary Mower	PK40	10/31/2012	\$78,991	7	\$78,991	\$78,991	\$0	\$0	Parks
2013 Kawasaki 4010 Mule w/ Top	M36	4/18/2013	\$11,440	10	\$11,440	\$11,440	\$0	\$0	Streets
2013 Ford Explore	AD3	6/24/2013	\$24,398	5	\$24,398	\$24,398	\$0	\$0	Admin
2013 Kawasaki 4010 Mule	PK23	1/7/2015	\$14,059	10	\$12,654	\$11,248	\$1,406	\$1,405	Parks
2015 Chevy Silverado w/ Equipment	P45A	9/30/2015	\$29,345	5	\$29,345	\$29,345	\$0	\$0	Police
2015 In-Car Video Equipment (4)	N/A	9/30/2015	\$22,880	5	\$22,880	\$22,880	\$0	\$0	Police
Defibrillator/Monitor	N/A	4/7/2015	\$37,577	5	\$37,577	\$37,577	\$0	\$0	Fire
Thermo Imaging Camera	N/A	6/11/2015	\$13,037	5	\$13,037	\$13,037	\$0	\$0	Fire
2016 Mule ATV	PK261	10/31/2015	\$14,145	10	\$11,320	\$9,905	\$1,415	\$2,825	PW
2016 Mule ATV	PK551	10/31/2015	\$14,145	10	\$11,320	\$9,905	\$1,415	\$2,825	Parks
2016 Ford Interceptor w/ equipment	P57A	9/30/2016	\$46,043	5	\$46,043	\$46,043	\$0	\$0	Police
2016 Chevy Tahoe w/ equipment	P53	9/30/2016	\$60,139	5	\$60,139	\$60,139	\$0	\$0	Police
2016 Chevy Tahoe w/ equipment	Chief1	9/30/2016	\$48,330	5	\$48,330	\$48,330	\$0	\$0	Fire
2016 Chevy 2500 4WD w/ equip	Insp1	9/30/2016	\$37,533	5	\$37,533	\$37,533	\$0	\$0	Fire
2017 Ford Explorer w/ equipment	P71A	9/30/2017	\$53,517	5	\$53,517	\$53,517	\$0	\$0	Police
2017 Toyota 4-Runner w/ equipment	P72A	9/30/2017	\$36,000	5	\$36,000	\$36,000	\$0	\$0	Police
2nd Code Compliance Vehicle	DS3	3/1/2017	\$22,716	5	\$22,716	\$22,716	\$0	\$0	Dev Srvs
2017 Chevy Colorado	AD2	3/1/2017	\$24,387	5	\$24,387	\$24,387	\$0	\$0	Recreation
SCBA Equipment	N/A	6/1/2017	\$220,758	10	\$154,532	\$132,456	\$22,076	\$66,226	Fire
2018 Fire Truck (Pumper)	E160A	9/30/2018	\$708,026	20	\$212,406	\$177,005	\$35,401	\$495,620	Fire
Virtual Server Project	N/A	9/30/2018	\$78,685	5	\$78,685	\$78,685	\$0	\$0	IT
2018 Chevy Colorado	DS2	2/28/2018	\$23,028	5	\$23,028	\$23,028	\$0	\$0	Dev Serv
2018 Chevy 2500 Pickup	ACO1	9/30/2018	\$30,000	5	\$30,000	\$30,000	\$0	\$0	AC
2018 Ventrac with attachments	PK12	4/27/2018	\$28,999	7	\$24,858	\$20,715	\$4,143	\$4,141	Parks
Kohler Generator	PWGen	9/30/2018	\$33,423	10	\$13,368	\$10,026	\$3,342	\$20,055	PW
Exmark mower	PK71	3/22/2019	\$17,671	5	\$17,671	\$14,136	\$3,535	\$0	Parks
Exmark mower	PK72	3/22/2019	\$17,671	5	\$17,671	\$14,136	\$3,535	\$0	Parks
2019 John Deere Skid Steer	M84	5/15/2019	\$47,731	7	\$33,693	\$26,874	\$6,819	\$14,038	PW
2019 3/4 ton trucks	M1	9/30/2019	\$31,288	5	\$31,288	\$25,159	\$6,129	\$0	PW
2019 3/4 ton trucks	M20	9/30/2019	\$31,287	5	\$31,287	\$25,156	\$6,131	\$0	PW
2019 Ford Interceptor	P91	9/30/2019	\$55,935	5	\$55,935	\$45,345	\$10,590	\$0	Police
2019 Ford Interceptor	P92	9/30/2019	\$55,934	5	\$55,934	\$45,345	\$10,589	\$0	Police
2019 Ford Interceptor CID	P93A	9/30/2019	\$41,162	5	\$41,162	\$32,928	\$8,234	\$0	Police
2020 Lazer Z Diesel Mower	PK26	3/4/2020	\$18,026	5	\$14,420	\$10,815	\$3,605	\$3,606	Parks

**GENERAL FUND DEPRECIATION SCHEDULE
FOR THE FISCAL YEAR ENDING 9/30/2024**

Description		Purchase Date	Cost	Yrs Life	Accum Depreciation	Prior Depreciation	Current Depreciation	Balance	Dept
2020 F350 Command Truck	FSC160	9/30/2020	\$124,713	10	\$49,884	\$37,413	\$12,471	\$74,829	Fire
2020 Chevy Tahoe w/ equipment	P01	9/30/2020	\$54,014	5	\$43,212	\$32,409	\$10,803	\$10,802	Police
2020 Chevy Tahoe w/ equipment	P02	9/30/2020	\$54,014	5	\$43,212	\$32,409	\$10,803	\$10,802	Police
2020 Chevy Tahoe w/ equipment	P03	9/30/2020	\$54,014	5	\$43,212	\$32,409	\$10,803	\$10,802	Police
2020 Chevy Tahoe w/ equipment	P04A	9/30/2020	\$56,133	5	\$44,908	\$33,681	\$11,227	\$11,225	Police
2020 F350 Super Duty Booster	B160	9/30/2020	\$49,357	5	\$29,613	\$19,742	\$9,871	\$19,744	Fire
Polaris ATV		9/30/2021	\$26,900	5	\$16,140	\$10,760	\$5,380	\$10,760	Police
Air Purification System/Compressor		9/30/2021	\$53,515	5	\$32,109	\$21,406	\$10,703	\$21,406	Fire
2022 Chevy Tahoe w/ equipment	P21	9/30/2021	\$59,803	5	\$35,883	\$23,922	\$11,961	\$23,920	Police
2022 Chevy Tahoe w/ equipment	P22	9/30/2021	\$59,803	5	\$35,883	\$23,922	\$11,961	\$23,920	Police
2022 Chevy Tahoe w/ equipment	P23	9/30/2021	\$59,803	5	\$35,883	\$23,922	\$11,961	\$23,920	Police
2021 Ford Explorer w/ equipment	P14A	9/30/2021	\$41,956	5	\$25,174	\$16,783	\$8,391	\$16,782	Police
2021 GMC 1/2 ton	PK4	9/30/2021	\$34,760	5	\$20,856	\$13,904	\$6,952	\$13,904	Parks
2022 Chevy Tahoe w/equipment	P24	9/30/2022	\$62,273	5	\$24,910	\$12,455	\$12,455	\$37,363	Police
2022 Cracksealer - Crafcoc	M19	9/30/2022	\$78,214	10	\$15,642	\$7,821	\$7,821	\$62,571	Streets
Marque at Bridlewood		9/30/2022	\$51,838	8	\$12,960	\$6,480	\$6,480	\$38,878	PW
2022 Ford F150 (Split)	MW1A	9/30/2022	\$14,154	5	\$5,662	\$2,831	\$2,831	\$8,492	PW/Util/SW
Main Park playground equipment	Acorn	9/30/2022	\$214,868	10	\$21,487	\$0	\$21,487	\$193,381	Parks/EDC
Woodcrest Park playground equipment	Woodcrest	n/a	\$600,000	5	\$120,000	\$0	\$120,000	\$480,000	Parks/EDC
Main Park playground equipment	Hilltop	9/30/2023	\$0	10	\$0	\$0	\$0	\$0	Parks/EDC
Future Fire Pumper Truck replacement	n/a	n/a	\$1,100,000	5	\$220,000	\$0	\$220,000	\$880,000	Fire
2023 Ford F250 3/4 ton	PK	2/1/2023	\$43,590	5	\$8,718	\$0	\$8,718	\$34,872	Parks
2023 Ford F250 3/4 ton	PK	2/1/2023	\$43,590	5	\$8,718	\$0	\$8,718	\$34,872	Parks
2023 Chevy Tahoe	Insp	9/30/2023	\$61,597	5	\$12,319	\$0	\$12,319	\$49,278	Fire
2022 Chevy Tahoe	P25	9/30/2023	\$78,905	5	\$15,781	\$0	\$15,781	\$63,124	Police
2022 Ford Explorer	P27	9/30/2023	\$73,219	5	\$14,644	\$0	\$14,644	\$58,575	Police
2022 Ford Explorer	P28	9/30/2023	\$73,219	5	\$14,644	\$0	\$14,644	\$58,575	Police
2022 Ford Explorer	P29	9/30/2023	\$73,219	5	\$14,644	\$0	\$14,644	\$58,575	Police
2022 F150 CID	P26A	9/30/2023	\$45,964	5	\$9,193	\$0	\$9,193	\$36,771	Police
2022 GMC Canyon 2WD	DS	12/30/2022	\$35,954	5	\$7,191	\$0	\$7,191	\$28,763	Dev Serv
Marque on Forest Bluff		9/30/2023	\$51,838	8	\$6,480	\$0	\$6,480	\$45,358	PW
Transfer to Asset Replacement Fund			\$5,677,563		\$2,624,555	\$1,859,500	\$765,055	\$3,053,008	
25% Surcharge							\$956,319		

**EDC DEPRECIATION SCHEDULE
FOR THE FISCAL YEAR ENDING 9/30/2024**

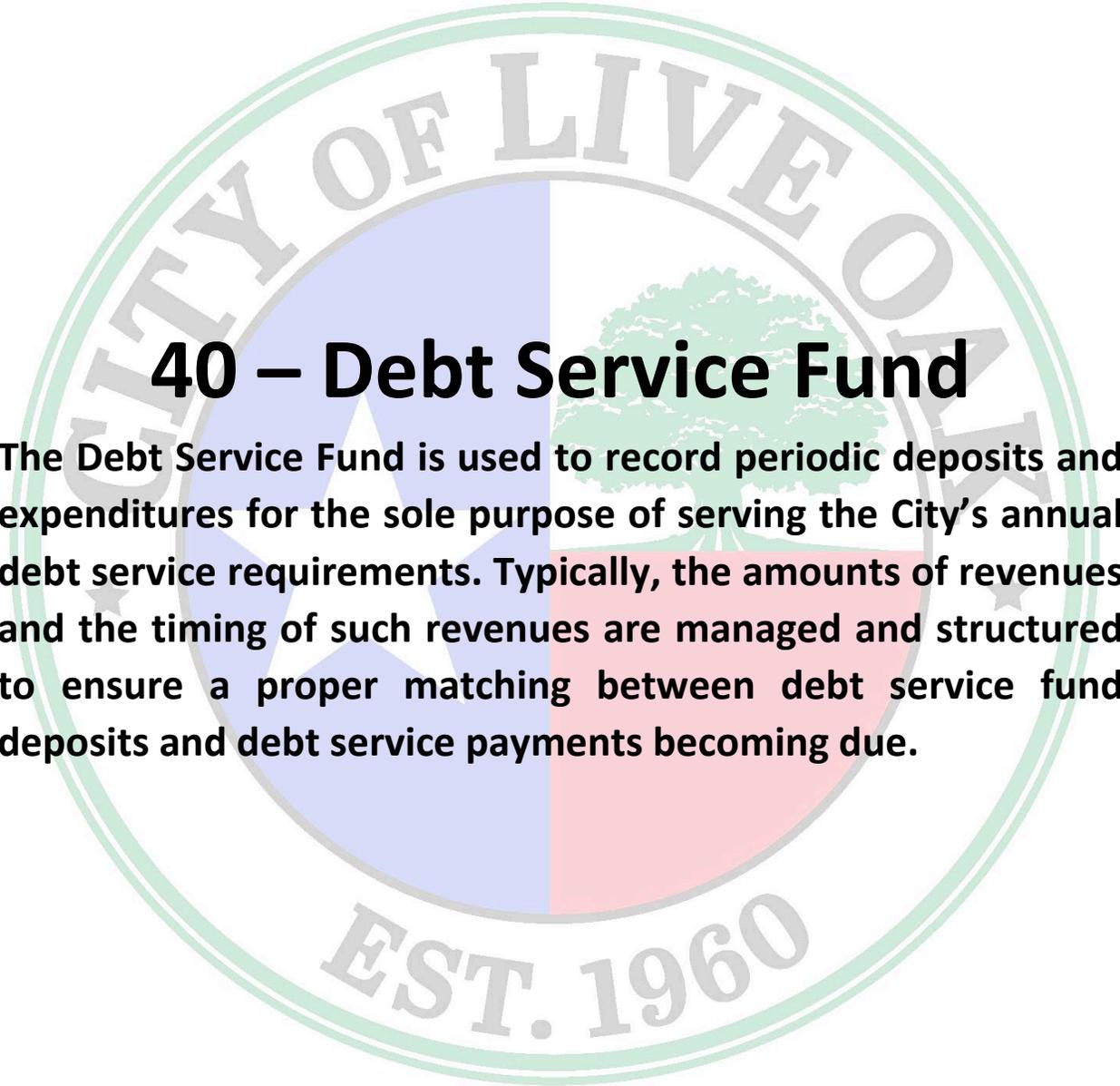
Description		Purch Date	Cost	Yrs Life	Accum Depreciation	Prior Depreciation	Current Depreciation	Balance	Dept
2002 Kyarm Ladder Truck	L3	10/18/2002	\$744,370	20	\$744,370	\$744,370	\$0	\$0	Fire
2003 Sabre Pumper	Eng2	3/17/2003	\$266,593	20	\$266,593	\$266,593	\$0	\$0	Fire
2014 Ford Explorer	EDC1	8/1/2014	\$26,330	5	\$26,330	\$26,330	\$0	\$0	EDC
Main Park playground equipment	Acorn	9/30/2022	\$214,868	10	\$21,487	\$0	\$21,487	\$193,381	EDC/Parks
Woodcrest Park playground equipment	Woodcrest	n/a	\$600,000	5	\$120,000	\$0	\$120,000	\$480,000	EDC/Parks
Main Park playground equipment	Hilltop	9/30/2023	\$0	10	\$0	\$0	\$0	\$0	EDC/Parks
Transfer to Asset Replacement Fund			\$1,852,161		\$1,178,780	\$1,037,293	\$141,487	\$673,381	
25% Surcharge							\$176,859		

**STORM WATER UTILITY FUND DEPRECIATION SCHEDULE
FOR THE FISCAL YEAR ENDING 9/30/2024**

Description		Purch Date	Cost	Yrs Life	Accum Depreciation	Prior Depreciation	Current Depreciation	Balance	Dept
2002 Howard 30-60 Rotary Tiller	SWM8A1	5/1/2002	\$5,318	5	\$5,318	\$5,318	\$0	\$0	Storm Water
2004 Vermer BC1800 XL Brush Chipper	SWM74	11/9/2004	\$35,299	10	\$35,299	\$35,299	\$0	\$0	Storm Water
2011 Vermeer 400TX Mini Skid Steer	SW21	1/21/2011	\$16,596	7	\$16,596	\$16,596	\$0	\$0	Storm Water
Street Sweeper	SW16	5/15/2012	\$219,947	10	\$219,947	\$219,947	\$0	\$0	Storm Water
2015 Ventrac Mower and Attachments	SW4	1/13/2015	\$31,919	7	\$31,919	\$31,919	\$0	\$0	Storm Water
2015 Tractor with Mower	SW25/26	8/27/2015	\$52,000	10	\$46,800	\$41,600	\$5,200	\$5,200	Storm Water
2016 Mule ATV	SW18	10/31/2015	\$14,145	10	\$11,320	\$9,905	\$1,415	\$2,826	Storm Water
2018 Lazer Z Diesel Mower	SW27	5/11/2018	\$17,221	5	\$17,221	\$17,221	\$0	\$0	Storm Water
2018 Chevy 1/2 ton	SW3	9/30/2019	\$39,795	5	\$39,272	\$31,313	\$7,959	\$523	Storm Water
2020 Lazer Z Diesel Mower	SW28	3/4/2020	\$18,026	5	\$14,420	\$10,815	\$3,605	\$3,606	Storm Water
2021 Exmark Lazer Mower		9/30/2021	\$18,657	5	\$11,067	\$7,336	\$3,731	\$7,590	Storm Water
2022 Ford F150 (Split)	MW1A	9/30/2022	\$16,000	5	\$6,400	\$3,200	\$3,200	\$9,600	PW/Util/SW
2023 GMC 2500 Pickup		6/30/2023	\$47,375	5	\$9,475	\$0	\$9,475	\$37,900	Storm Water
Transfer to Asset Replacement Fund			\$532,298		\$465,054	\$430,469	\$34,585	\$67,244	
25% Surcharge							\$43,231		

Carry over to the 2023/24 proposed budget from 2022/23 budget

New items to be replaced in the 2023/24 proposed budget

The seal of the City of Live Oak is a circular emblem. It features a central five-pointed star with a green tree growing from its center. The star is divided into four quadrants: top-left is blue, top-right is white, bottom-left is blue, and bottom-right is red. The words "CITY OF LIVE OAK" are written in a light grey, serif font along the top inner edge of the seal, and "EST. 1960" is written along the bottom inner edge. The entire seal is enclosed in a light green double-line border.

40 – Debt Service Fund

The Debt Service Fund is used to record periodic deposits and expenditures for the sole purpose of serving the City’s annual debt service requirements. Typically, the amounts of revenues and the timing of such revenues are managed and structured to ensure a proper matching between debt service fund deposits and debt service payments becoming due.

**DEBT SERVICE FUND
APPROVED BUDGET
FISCAL YEAR 2023/2024**

Beginning Fund Balance October 1, 2023:		\$ 497,180			
Estimated Revenues:		3,234,450			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Debt Service	-	-	3,234,450	-	3,234,450
Total Expenditures	-	-	3,234,450	-	3,234,450
Net Revenues/Expenditures					<u>-</u>
Ending Fund Balance September 30, 2024:					<u>\$ 497,180</u>

**DEBT SERVICE FUND
APPROVED BUDGET
FISCAL YEAR 2022/2023
(AS AMENDED)**

Beginning Fund Balance October 1, 2022:		\$ 440,680			
Estimated Revenues:		3,235,271			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Debt Service	-	-	3,235,271	-	3,235,271
Total Expenditures	-	-	3,235,271	-	3,235,271
Net Revenues/Expenditures					<u>-</u>
Ending Fund Balance September 30, 2023:					<u>\$ 440,680</u>

**City of Live Oak
Debt Service Fund
2023/2024 Approved Budget**

	<u>Audited 2021/22 Actual</u>	<u>Current FY 2022/23</u>		<u>Approved Budget FY 2023/24</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
TAXES - AD VALORM					
310.110 Current AdValorem Tax Rev	1,410,617	2,143,029	2,143,029	2,135,686	(7,343)
TOTAL TAXES - AD VALORM	1,410,617	2,143,029	2,143,029	2,135,686	(7,343)
INTEREST & MISCELLANEOUS					
360.000 Interest Income	5,815	3,000	58,000	12,000	9,000
TOTAL INTEREST & MISCELLANEOUS	5,815	3,000	58,000	12,000	9,000
OTHER FINANCING SOURCES					
390.500 Transfers from EDC	738,985	918,497	918,497	916,262	(2,235)
390.600 Transfers from Util Op Fd	170,745	170,745	170,745	170,502	(243)
TOTAL OTHER FINANCING SOURCES	909,730	1,089,242	1,089,242	1,086,764	(2,478)
TOTAL REVENUES	<u>2,326,162</u>	<u>3,235,271</u>	<u>3,290,271</u>	<u>3,234,450</u>	<u>(821)</u>
EXPENDITURES					
DEBT SERVICE					
690.690 Paying Agents Fees	1,500	3,000	1,500	3,000	-
690.932 Principal - 2010 Refunding	365,000	-	-	-	-
690.933 Interest - 2010 Refunding	11,184	-	-	-	-
690.940 Principal - 2014 GO & Refunding	1,505,000	1,565,000	1,565,000	1,625,000	60,000
690.941 Interest - 2014 GO & Refunding	441,200	381,000	381,000	318,400	(62,600)
690.942 Principal - 2022 GO Bond	-	515,000	515,000	525,000	10,000
690.943 Interest - 2022 GO Bond	-	771,271	771,271	763,050	(8,221)
TOTAL DEBT SERVICE	2,323,884	3,235,271	3,233,771	3,234,450	(821)
TOTAL 690-DEBT SERVICE	<u>2,323,884</u>	<u>3,235,271</u>	<u>3,233,771</u>	<u>3,234,450</u>	<u>(821)</u>
TOTAL EXPENDITURES	<u>2,323,884</u>	<u>3,235,271</u>	<u>3,233,771</u>	<u>3,234,450</u>	<u>(821)</u>

**GENERAL OBLIGATION LONG TERM DEBT INSTRUMENTS
SUMMARY TOTALS**

<u>Fiscal Year</u>	<u>Interest Due Feb 01</u>	<u>Interest Due Aug 01</u>	<u>Bonds Due Aug 01</u>	<u>Fiscal Year Totals</u>
2023-24	\$ 540,725	\$ 540,725	\$ 2,150,000	\$ 3,231,450
2024-25	495,100	495,100	1,400,000	2,390,200
2025-26	464,350	464,350	1,100,000	2,028,700
2026-27	439,450	439,450	1,145,000	2,023,900
2027-28	413,525	413,525	1,195,000	2,022,050
2028-29	386,450	386,450	1,255,000	2,027,900
2029-30	358,000	358,000	1,310,000	2,026,000
2030-31	328,275	328,275	1,365,000	2,021,550
2031-32	297,300	297,300	1,430,000	2,024,600
2032-33	264,825	264,825	1,495,000	2,024,650
2033-34	230,850	230,850	1,565,000	2,026,700
2034-35	195,275	195,275	895,000	1,285,550
2035-36	172,900	172,900	940,000	1,285,800
2036-37	149,400	149,400	990,000	1,288,800
2037-38	124,650	124,650	1,040,000	1,289,300
2038-39	98,650	98,650	1,090,000	1,287,300
2039-40	71,400	71,400	1,145,000	1,287,800
2040-41	48,500	48,500	1,190,000	1,287,000
2041-42	<u>24,700</u>	<u>24,700</u>	<u>1,235,000</u>	<u>1,284,400</u>
	<u>\$ 5,104,325</u>	<u>\$ 5,104,325</u>	<u>\$ 23,935,000</u>	<u>\$ 34,143,650</u>

CITY OF LIVE OAK, TEXAS
GENERAL OBLIGATION AND REFUNDING BONDS, SERIES 2014
ORIGINAL ISSUE \$ 19,515,000
DATED JULY 15, 2015 (2.8841%)

<u>Fiscal Year</u>	<u>Interest Due Feb 01</u>	<u>Interest Due Aug 01</u>	<u>Bonds Due Aug 01</u>	<u>Fiscal Year Totals</u>
2023-24	\$ 159,200	\$ 159,200	\$ 1,625,000	\$ 1,943,400
2024-25	126,700	126,700	850,000	1,103,400
2025-26	109,700	109,700	520,000	739,400
2026-27	99,300	99,300	540,000	738,600
2027-28	88,500	88,500	560,000	737,000
2028-29	77,300	77,300	585,000	739,600
2029-30	65,600	65,600	605,000	736,200
2030-31	53,500	53,500	630,000	737,000
2031-32	40,900	40,900	655,000	736,800
2032-33	27,800	27,800	680,000	735,600
2033-34	<u>14,200</u>	<u>14,200</u>	<u>710,000</u>	<u>738,400</u>
TOTAL	<u>\$ 862,700</u>	<u>\$ 862,700</u>	<u>\$ 7,960,000</u>	<u>\$ 9,685,400</u>

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

The funding split is as follows:

Fiscal Year	Property Tax	Utility Fund	EDC	Total
2023-24	\$ 1,410,498	\$ 170,502	\$ 362,400	\$ 1,943,400
2024-25	739,400	-	364,000	1,103,400
2025-26	739,400	-	-	739,400
2026-27	738,600	-	-	738,600
2027-28	737,000	-	-	737,000
2028-29	739,600	-	-	739,600
2029-30	736,200	-	-	736,200
2030-31	737,000	-	-	737,000
2031-32	736,800	-	-	736,800
2032-33	735,600	-	-	735,600
2033-34	738,400	-	-	738,400
TOTAL	\$ 8,788,498	\$ 170,502	\$ 726,400	\$ 9,685,400

**CITY OF LIVE OAK, TEXAS
GENERAL OBLIGATION BONDS, SERIES 2022
ORIGINAL ISSUE \$ 16,490,000
DATED AUGUST 1, 2022 (3.695%)**

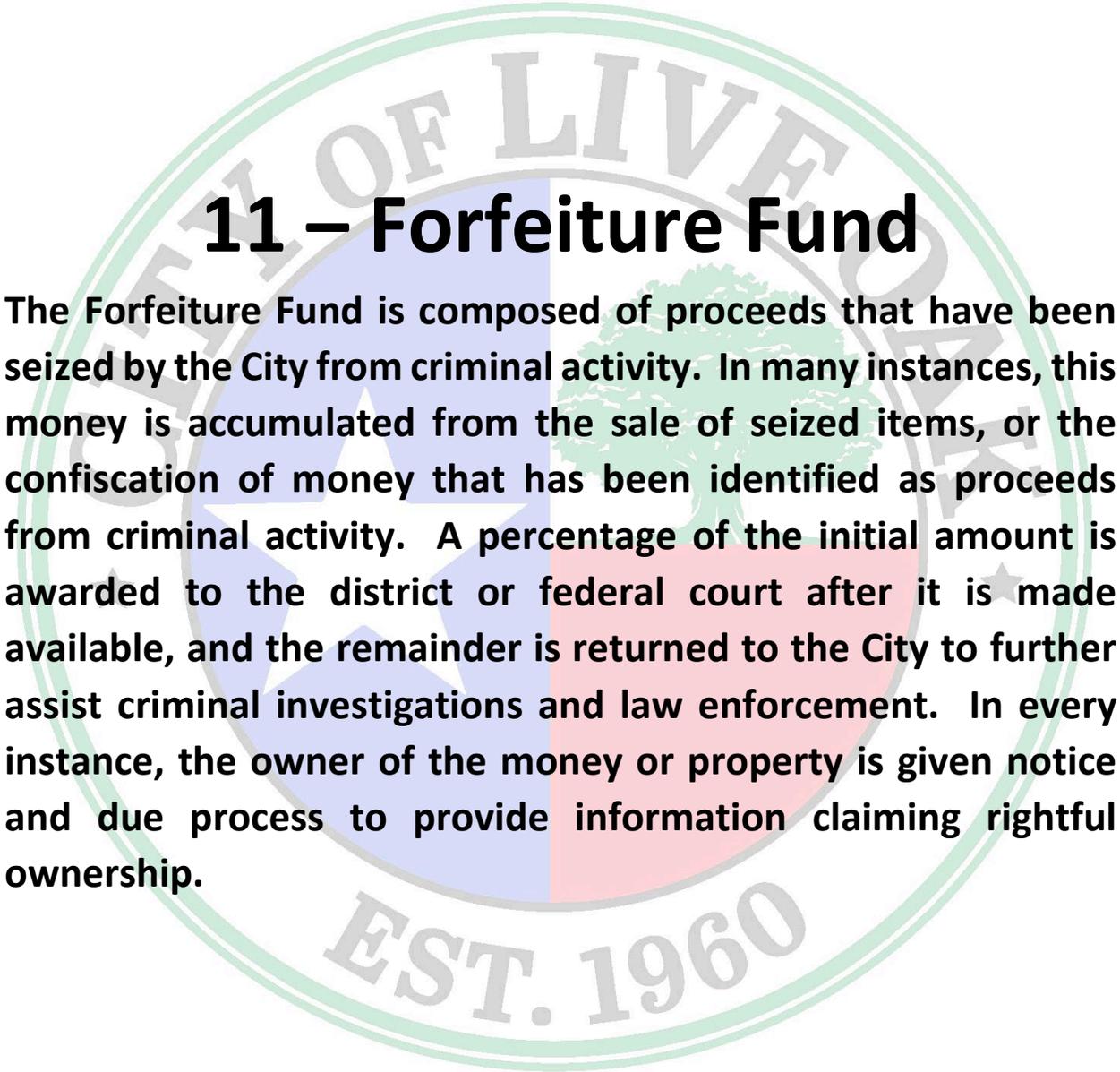
<u>Fiscal Year</u>	<u>Interest Due Feb 01</u>	<u>Interest Due Aug 01</u>	<u>Bonds Due Aug 01</u>	<u>Fiscal Year Totals</u>
2023-24	\$ 381,525	\$ 381,525	\$ 525,000	\$ 1,288,050
2024-25	368,400	368,400	550,000	1,286,800
2025-26	354,650	354,650	580,000	1,289,300
2026-27	340,150	340,150	605,000	1,285,300
2027-28	325,025	325,025	635,000	1,285,050
2028-29	309,150	309,150	670,000	1,288,300
2029-30	292,400	292,400	705,000	1,289,800
2030-31	274,775	274,775	735,000	1,284,550
2031-32	256,400	256,400	775,000	1,287,800
2032-33	237,025	237,025	815,000	1,289,050
2033-34	216,650	216,650	855,000	1,288,300
2034-35	195,275	195,275	895,000	1,285,550
2035-36	172,900	172,900	940,000	1,285,800
2036-37	149,400	149,400	990,000	1,288,800
2037-38	124,650	124,650	1,040,000	1,289,300
2038-39	98,650	98,650	1,090,000	1,287,300
2039-40	71,400	71,400	1,145,000	1,287,800
2040-41	48,500	48,500	1,190,000	1,287,000
2041-42	<u>24,700</u>	<u>24,700</u>	<u>1,235,000</u>	<u>1,284,400</u>
TOTAL	<u>\$ 4,241,625</u>	<u>\$ 4,241,625</u>	<u>\$ 15,975,000</u>	<u>\$ 24,458,250</u>

Note: The 2022 Series General Obligation Issue is the result of a street bond proposition that was passed at the May 2022 bond election. This issue will pay for various street improvements identified through a Pavement Conditions Index Study. The Economic Development Corporation has authorized support of this issue in the amount of 43% of the annual debt service. This percentage was determined by the estimated cost of repairs to the main arterial streets that will be funded by this bond issue. The remaining 57% will be supported by property taxes.

The funding split is as follows:

Fiscal Year	Property Tax	EDC	Total
2023-24	\$ 734,189	\$ 553,862	\$ 1,288,050
2024-25	733,476	553,324	1,286,800
2025-26	734,901	554,399	1,289,300
2026-27	732,621	552,679	1,285,300
2027-28	732,479	552,572	1,285,050
2028-29	734,331	553,969	1,288,300
2029-30	735,186	554,614	1,289,800
2030-31	732,194	552,357	1,284,550
2031-32	734,046	553,754	1,287,800
2032-33	734,759	554,292	1,289,050
2033-34	734,331	553,969	1,288,300
2034-35	732,764	552,787	1,285,550
2035-36	732,906	552,894	1,285,800
2036-37	734,616	554,184	1,288,800
2037-38	734,901	554,399	1,289,300
2038-39	733,761	553,539	1,287,300
2039-40	734,046	553,754	1,287,800
2040-41	733,590	553,410	1,287,000
2041-42	<u>732,108</u>	<u>552,292</u>	<u>1,284,400</u>
TOTAL	\$ 13,941,203	\$ 10,517,048	\$ 24,458,250





11 – Forfeiture Fund

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

**FORFEITURE FUND
APPROVED BUDGET
FISCAL YEAR 2023/2024**

Beginning Fund Balance October 1, 2023:		\$ 203,429			
Estimated Revenues:		55,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Police Department	-	28,000	-	75,000	103,000
Total Expenditures	-	28,000	-	75,000	103,000
Net Revenues/Expenditures					<u>(48,000)</u>
Ending Fund Balance September 30, 2024:					<u>\$ 155,429</u>

**FORFEITURE FUND
APPROVED BUDGET
FISCAL YEAR 2022/2023
(AS AMENDED)**

Beginning Fund Balance October 1, 2022:		\$ 207,429			
Estimated Revenues:		52,260			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Police Department	-	10,000	-	55,000	65,000
Total Expenditures	-	10,000	-	55,000	65,000
Net Revenues/Expenditures					<u>(12,740)</u>
Ending Fund Balance September 30, 2023:					<u>\$ 194,689</u>

**City of Live Oak
Forfeiture Fund
2023/2024 Approved Budget**

	<u>Audited 2021/22 Actual</u>	<u>Current FY 2022/23</u>		<u>Approved Budget FY 2023/24</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
FINES & FORFEITURES					
352.000 Forfeitures - Federal	94,356	50,000	30,000	50,000	-
352.100 Forfeitures - State	<u>3,184</u>	<u>2,000</u>	<u>6,500</u>	<u>2,000</u>	<u>-</u>
TOTAL FINES & FORFEITURES	97,540	52,000	36,500	52,000	-
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue - Federal	699	250	3,750	2,500	2,250
360.100 Interest Revenue - State	1	10	750	500	490
370.900 Miscellaneous Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL INTEREST & MISCELLANEOUS	700	260	4,500	3,000	2,740
TOTAL REVENUES	<u><u>98,240</u></u>	<u><u>52,260</u></u>	<u><u>41,000</u></u>	<u><u>55,000</u></u>	<u><u>2,740</u></u>

**City of Live Oak
Forfeiture Fund
2023/2024 Approved Budget**

	<u>Audited 2021/22 Actual</u>	<u>Current FY 2022/23</u>		<u>Approved Budget FY 2023/24</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
EXPENDITURES					
FEDERAL FORFEITURES					
SUPPLIES EXPENSES					
531.330 Minor Tools & Equipment	-	10,000	5,000	28,000	18,000
TOTAL SUPPLIES	-	10,000	5,000	28,000	18,000
CAPITAL OUTLAY					
531.582 Machinery & Equipment	-	45,000	40,000	45,000	-
531.583 Safety Equipment	-	-	-	20,000	20,000
531.595 Other Capital	4,366	10,000	-	10,000	-
TOTAL CAPITAL OUTLAY	4,366	55,000	40,000	75,000	20,000
TOTAL 531-FEDERAL FORFEITURES	<u>4,366</u>	<u>65,000</u>	<u>45,000</u>	<u>103,000</u>	<u>38,000</u>
STATE FORFEITURES					
CAPITAL OUTLAY					
532.595 Other Capital	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL 532-STATE FORFEITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>4,366</u>	<u>65,000</u>	<u>45,000</u>	<u>103,000</u>	<u>38,000</u>

**City of Live Oak
Forfeiture Fund
Capital Requests
2023/2024 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Police Department			
11-531.582	Machinery & Equipment Trailer Camera	\$ 45,000	
11-531.583	Safety Equipment Miscellaneous - TBD	20,000	
11-531.595	Other Capital Miscellaneous - TBD	<u>10,000</u>	<u>75,000</u>
	Total Forfeiture Fund Requests		<u><u>\$ 75,000</u></u>

The seal of the City of Live Oak is a circular emblem. It features a central five-pointed star with a white center and blue points. The star is set against a background divided into four quadrants: top-left is blue, top-right is white, bottom-left is blue, and bottom-right is red. A green tree is positioned in the center, overlapping the star and the quadrants. The words "CITY OF LIVE OAK" are written in a light green, serif font along the top inner edge of the seal, and "EST. 1960" is written along the bottom inner edge.

13 – Federal & State Grants Fund

Federal and state grants are used to help facilitate certain city projects and programs. The Federal & State Grants Fund is used to record all revenues and expenditures related to these grants.

**FEDERAL/STATE GRANTS FUND
APPROVED BUDGET
FISCAL YEAR 2023/2024**

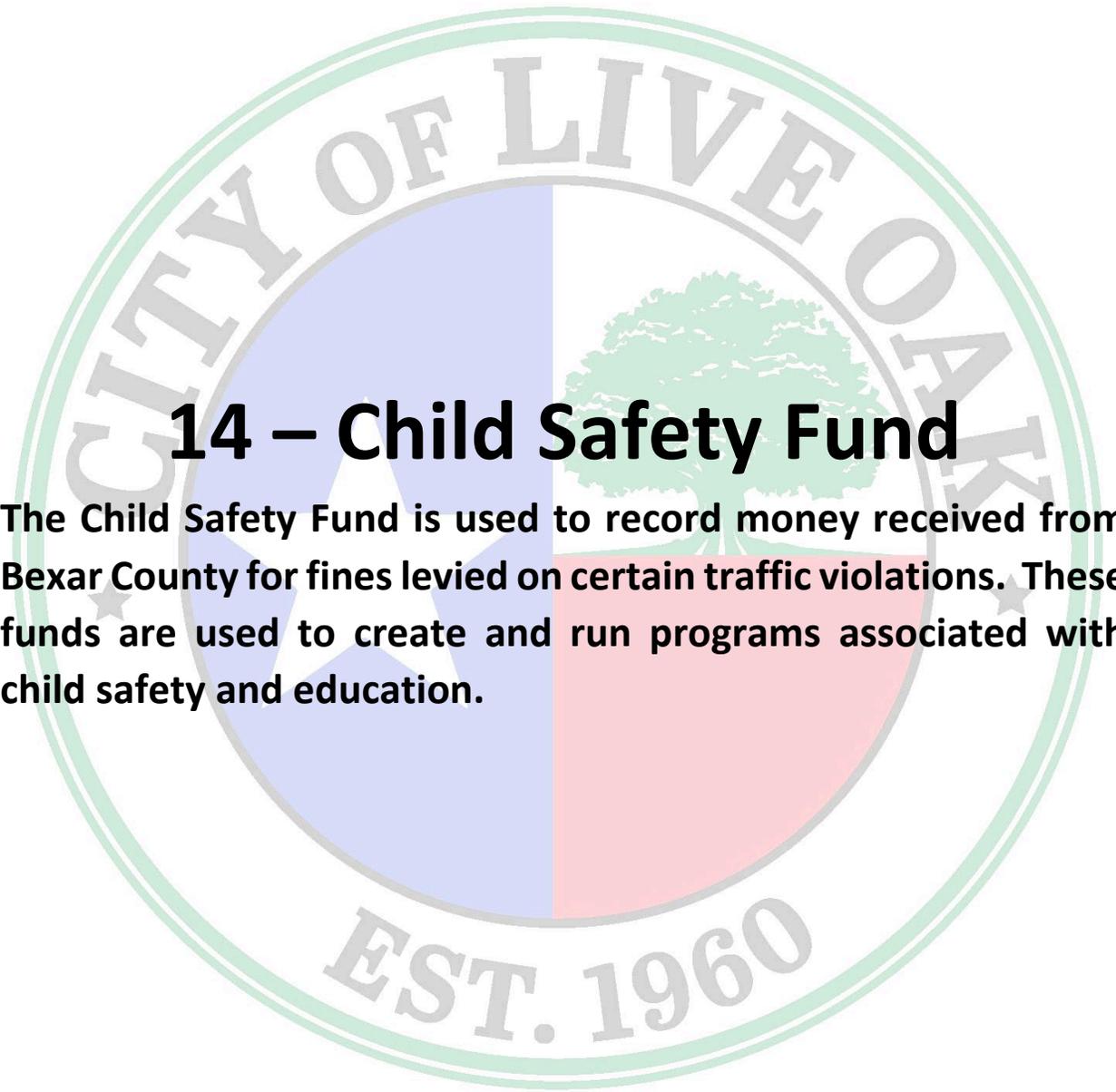
Beginning Fund Balance October 1, 2023:		\$ -			
Estimated Revenues:		-			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Construction Costs	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Net Revenues/Expenditures					-
Ending Fund Balance September 30, 2024:					<u>\$ -</u>

**FEDERAL/STATE GRANTS FUND
APPROVED BUDGET
FISCAL YEAR 2022/2023
(AS AMENDED)**

Beginning Fund Balance October 1, 2022:		\$ -			
Estimated Revenues:		-			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Construction Costs	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Net Revenues/Expenditures					-
Ending Fund Balance September 30, 2023:					<u>\$ -</u>

**City of Live Oak
Federal/State Grant Fund
2023/2024 Approved Budget**

	<u>Audited 2021/22 Actual</u>	<u>Current FY 2022/23</u>		<u>Approved Budget FY 2023/24</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
GRANTS & INTER-GOVT ALLOCATION					
330.221 State Homeland Security	-	-	-	-	-
330.230 Bexar CDBG Grant Money	-	-	-	-	-
TOTAL GRANTS & INTER-GOVT.	-	-	-	-	-
INTER-FUND REVENUES					
383.100 Grant Match	-	-	-	-	-
TOTAL INTER-FUND REVENUES	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-
EXPENDITURES					
CAPITAL OUTLAY					
530.595 Other Capital	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES	-	-	-	-	-
CONSTRUCTION EXPENSE					
OTHER SERVICES & CHARGES					
691.500 CDBG Construction Costs- ADA	-	-	-	-	-
TOTAL CONSTRUCTION	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-



14 – Child Safety Fund

The Child Safety Fund is used to record money received from Bexar County for fines levied on certain traffic violations. These funds are used to create and run programs associated with child safety and education.

**CHILD SAFETY FUND
APPROVED BUDGET
FISCAL YEAR 2023/2024**

Beginning Fund Balance October 1, 2023:		\$ 152,329			
Estimated Revenues:		20,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Supplies	-	50,735	-	-	50,735
Total Expenditures	-	50,735	-	-	50,735
Net Revenues/Expenditures					<u>(30,735)</u>
Ending Fund Balance September 30, 2024:					<u>\$ 121,594</u>

**CHILD SAFETY FUND
APPROVED BUDGET
FISCAL YEAR 2022/2023
(AS AMENDED)**

Beginning Fund Balance October 1, 2022:		\$ 138,829			
Estimated Revenues:		16,200			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Supplies	-	22,800	-	-	22,800
Total Expenditures	-	22,800	-	-	22,800
Net Revenues/Expenditures					<u>(6,600)</u>
Ending Fund Balance September 30, 2023:					<u>\$ 132,229</u>

**City of Live Oak
Child Safety Fund
2023/2024 Approved Budget**

	<u>Audited 2021/22 Actual</u>	<u>Current FY 2022/23</u>		<u>Approved Budget FY 2023/24</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
GRANTS & INTER-GOVT ALLOCATION					
339.400 Child Safety Fund Allocation	17,584	16,000	13,500	16,000	-
TOTAL GRANTS & INTER-GOVT.	17,584	16,000	13,500	16,000	-
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	827	200	6,000	4,000	3,800
TOTAL INTEREST & MISCELLANEOUS	827	200	6,000	4,000	3,800
TOTAL REVENUES	<u>18,411</u>	<u>16,200</u>	<u>19,500</u>	<u>20,000</u>	<u>3,800</u>

**City of Live Oak
Child Safety Fund
2023/2024 Approved Budget**

	<u>Audited 2021/22 Actual</u>	<u>Current FY 2022/23</u>		<u>Approved Budget FY 2023/24</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
EXPENDITURES					
POLICE DEPARTMENT					
SUPPLIES EXPENSES					
530.337 Public Education Supplies	958	3,500	1,000	3,500	-
TOTAL SUPPLIES EXPENSES	958	3,500	1,000	3,500	-
TOTAL 530-POLICE DEPARTMENT	<u>958</u>	<u>3,500</u>	<u>1,000</u>	<u>3,500</u>	<u>-</u>
FIRE & INSPECTIONS					
SUPPLIES EXPENSES					
540.337 Public Education Supplies	-	2,500	2,500	2,500	-
TOTAL SUPPLIES EXPENSES	-	2,500	2,500	2,500	-
TOTAL 540-FIRE & INSPECTIONS DE	<u>-</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>-</u>
PUBLIC WORKS GENERAL					
SUPPLIES EXPENSES					
560.337 Public Education Supplies	-	13,000	2,000	13,000	-
560.341 Crosswalks	-	-	-	25,000	25,000
560.342 Bite Prevention Week	-	2,300	500	5,235	2,935
560.343 Kids Programs	-	1,500	-	1,500	-
TOTAL SUPPLIES EXPENSES	-	16,800	2,500	44,735	27,935
TOTAL 560-PUBLIC WORKS GENERAL	<u>-</u>	<u>16,800</u>	<u>2,500</u>	<u>44,735</u>	<u>27,935</u>
TOTAL EXPENDITURES	<u>958</u>	<u>22,800</u>	<u>6,000</u>	<u>50,735</u>	<u>27,935</u>





15 – Court Technology Fund

The Court Technology Fund records money that is levied by the state legislature through municipal court fines but maintained by the City. The funds are used for the purchase of technology equipment that is intended to keep the municipal court systems current and progressive.

**COURT TECHNOLOGY FUND
APPROVED BUDGET
FISCAL YEAR 2023/2024**

Beginning Fund Balance October 1, 2023:		\$ 118,326			
Estimated Revenues:		15,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Capital Costs	-	-	16,000	10,000	26,000
Total Expenditures	-	-	16,000	10,000	26,000
Net Revenues/Expenditures					<u>(11,000)</u>
Ending Fund Balance September 30, 2024:					<u>\$ 107,326</u>

**COURT TECHNOLOGY FUND
APPROVED BUDGET
FISCAL YEAR 2022/2023
(AS AMENDED)**

Beginning Fund Balance October 1, 2022:		\$ 116,326			
Estimated Revenues:		14,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Construction Costs	-	-	16,000	10,000	26,000
Total Expenditures	-	-	16,000	10,000	26,000
Net Revenues/Expenditures					<u>(12,000)</u>
Ending Fund Balance September 30, 2023:					<u>\$ 104,326</u>

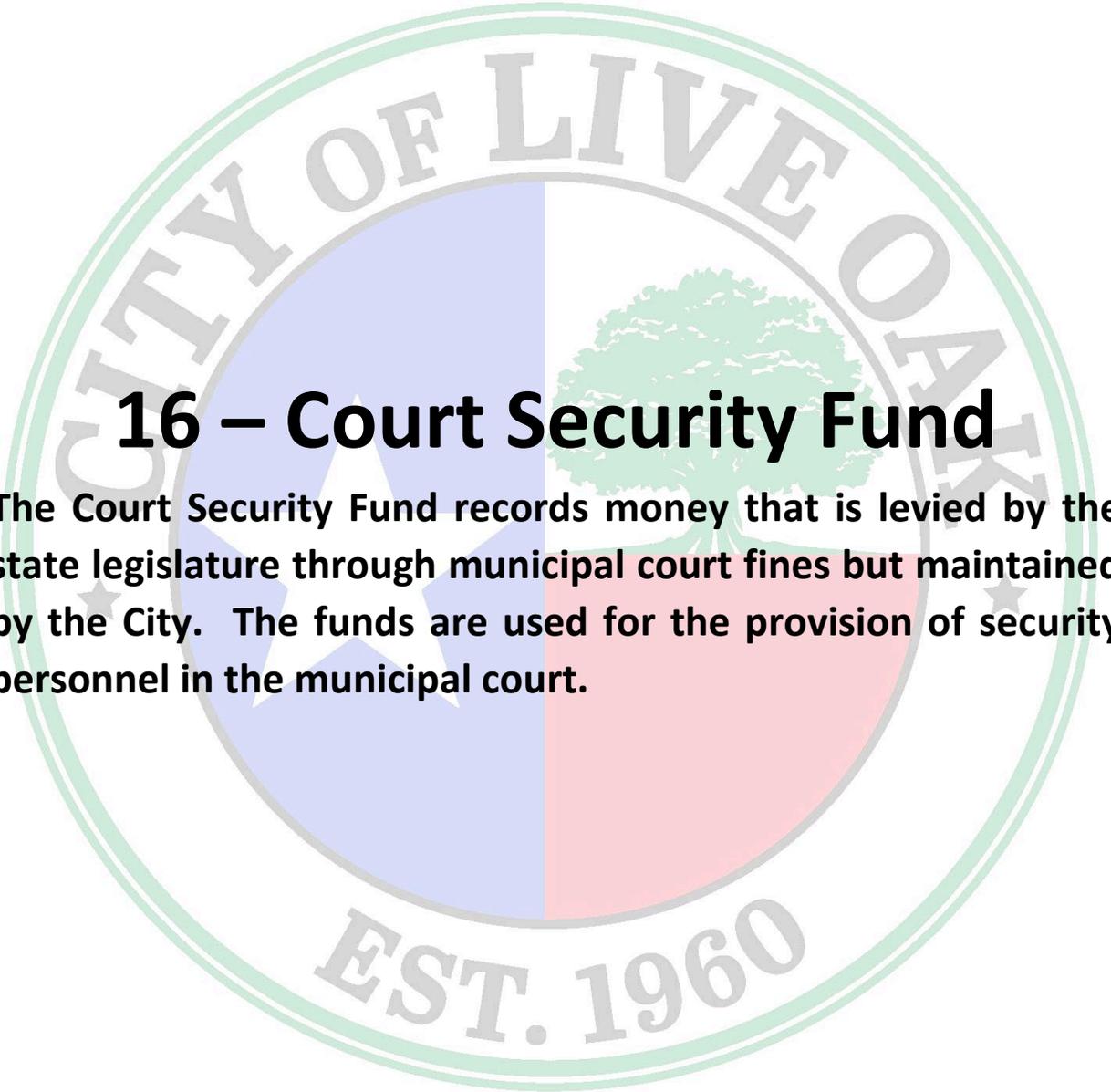
**City of Live Oak
Court Technology Fund
2023/2024 Approved Budget**

	<u>Audited 2021/22 Actual</u>	<u>Current FY 2022/23</u>		<u>Approved Budget FY 2023/24</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
FINES & FORFEITURES					
350.200 Court Technology Fund	12,037	13,000	13,500	13,000	-
TOTAL FINES & FORFEITURES	12,037	13,000	13,500	13,000	-
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	785	1,000	4,500	2,000	1,000
TOTAL INTEREST & MISC	785	1,000	4,500	2,000	1,000
TOTAL REVENUES	<u>12,822</u>	<u>14,000</u>	<u>18,000</u>	<u>15,000</u>	<u>1,000</u>
EXPENDITURES					
MUNICIPAL COURT					
OTHER SERVICES & CHARGES					
430.416 Telephone	-	1,000	-	-	(1,000)
430.445 Maintenance Contracts	19,899	15,000	8,500	16,000	1,000
TOTAL OTHER SERVICES & CHARGES	19,899	16,000	8,500	16,000	-
CAPITAL OUTLAY					
430.579 Computer Equipment	1,819	10,000	7,500	10,000	-
TOTAL CAPITAL OUTLAY	1,819	10,000	7,500	10,000	-
TOTAL 430-MUNICIPAL COURT	<u>21,718</u>	<u>26,000</u>	<u>16,000</u>	<u>26,000</u>	<u>-</u>
TOTAL EXPENDITURES	<u>21,718</u>	<u>26,000</u>	<u>16,000</u>	<u>26,000</u>	<u>-</u>

**City of Live Oak
 Court Technology Fund
 Capital Requests
 2023/2024 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Municipal Court			
15-430.579	Computer Equipment		
	Laptop	\$ 2,500	
	Misc software/hardware technology	<u>7,500</u>	<u>\$ 10,000</u>
	 Total Court Technology Fund Requests		 <u><u>\$ 10,000</u></u>





16 – Court Security Fund

The Court Security Fund records money that is levied by the state legislature through municipal court fines but maintained by the City. The funds are used for the provision of security personnel in the municipal court.

**COURT SECURITY FUND
APPROVED BUDGET
FISCAL YEAR 2023/2024**

Beginning Fund Balance October 1, 2023:		\$ 64,252			
Estimated Revenues:		14,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Court Security Costs	20,375	-	-	5,000	25,375
Total Expenditures	20,375	-	-	5,000	25,375
Net Revenues/Expenditures					<u>(11,375)</u>
Ending Fund Balance September 30, 2024:					<u>\$ 52,877</u>

**COURT SECURITY FUND
APPROVED BUDGET
FISCAL YEAR 2022/2023
(AS AMENDED)**

Beginning Fund Balance October 1, 2022:		\$ 54,358			
Estimated Revenues:		10,500			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Court Security Costs	20,200	-	-	5,000	25,200
Total Expenditures	20,200	-	-	5,000	25,200
Net Revenues/Expenditures					<u>(14,700)</u>
Ending Fund Balance September 30, 2023:					<u>\$ 39,658</u>

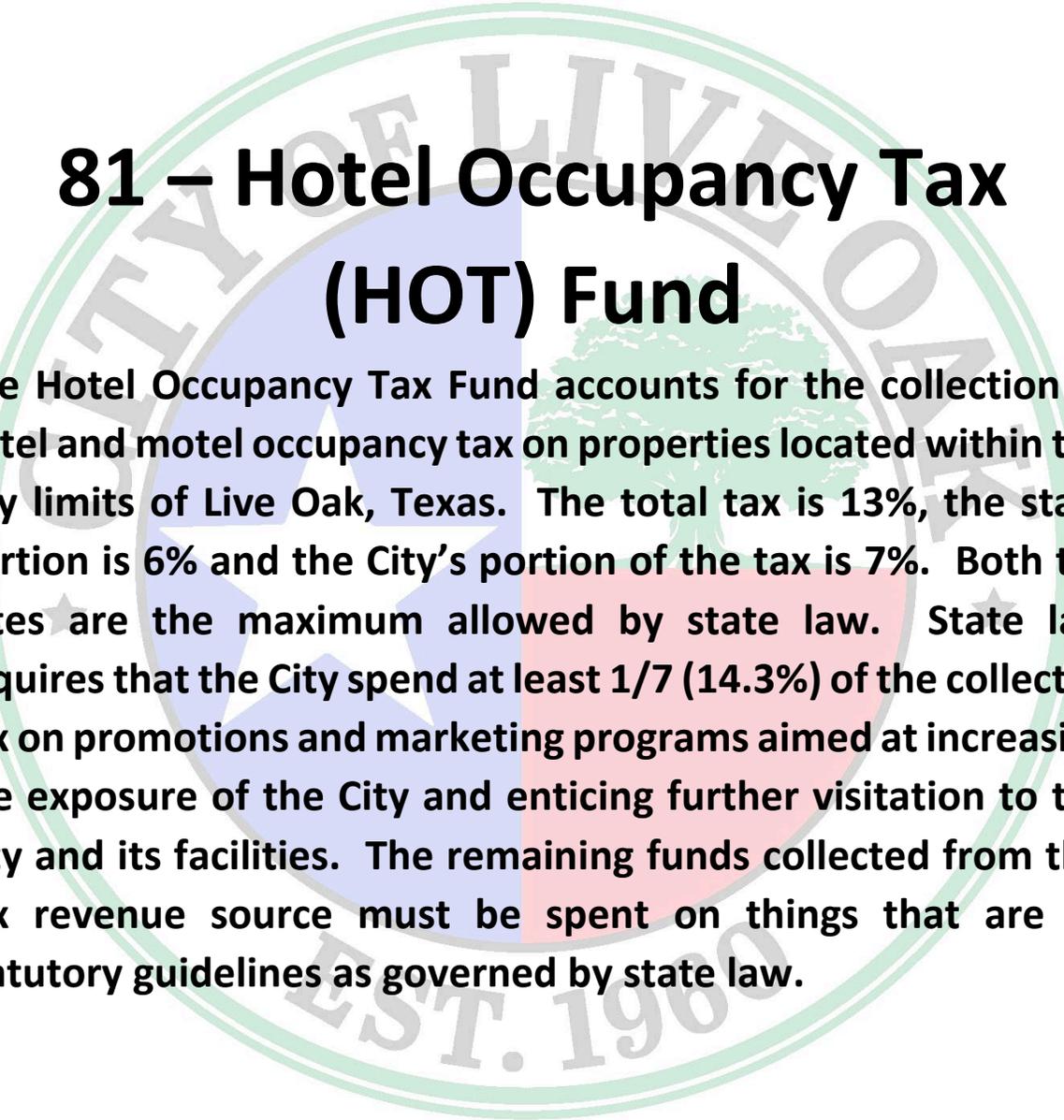
**City of Live Oak
Court Security Fund
2023/2024 Approved Budget**

	<u>Audited 2021/22 Actual</u>	<u>Current FY 2022/23</u>		<u>Approved Budget FY 2023/24</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
FINES & FORFEITURES					
350.300 Court Security	13,657	10,000	15,000	13,000	3,000
TOTAL FINES & FORFEITURES	13,657	10,000	15,000	13,000	3,000
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	359	500	2,000	1,000	500
TOTAL INTEREST & MISC	359	500	2,000	1,000	500
TOTAL REVENUES	14,016	10,500	17,000	14,000	3,500
EXPENDITURES					
MUNICIPAL COURT					
PERSONNEL SERVICES					
430.101 Bailiffs	13,729	16,000	5,000	16,000	-
430.200 F.I.C.A. Taxes	1,011	1,250	500	1,250	-
430.230 Retirement	2,471	2,850	1,500	3,000	150
430.240 Workers Compensation	94	100	106	125	25
TOTAL PERSONNEL SERVICES	17,305	20,200	7,106	20,375	175
CAPITAL OUTLAY					
430.578 Court Security System	-	5,000	-	5,000	-
TOTAL CAPITAL OUTLAY	-	5,000	-	5,000	-
TOTAL 430-MUNICIPAL COURT	17,305	25,200	7,106	25,375	175
TOTAL EXPENDITURES	17,305	25,200	7,106	25,375	175

**City of Live Oak
 Court Security Fund
 Capital Requests
 2023/2024 Approved Budget**

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



The seal of the City of Live Oak, Texas, is a circular emblem. It features a central five-pointed star with a green tree in front of it. The star is divided into four quadrants: top-left is blue, top-right is green, bottom-left is white, and bottom-right is red. The words "CITY OF LIVE OAK" are written in a circular path around the star, and "EST. 1900" is written at the bottom. The seal is rendered in a light green, semi-transparent style.

81 – Hotel Occupancy Tax (HOT) Fund

The Hotel Occupancy Tax Fund accounts for the collection of hotel and motel occupancy tax on 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 enticing further visitation to the City and its facilities. The remaining funds collected from this tax revenue source must be spent on things that are by statutory guidelines as governed by state law.

**HOTEL/MOTEL OCCUPANCY TAX FUND
APPROVED BUDGET
FISCAL YEAR 2023/2024**

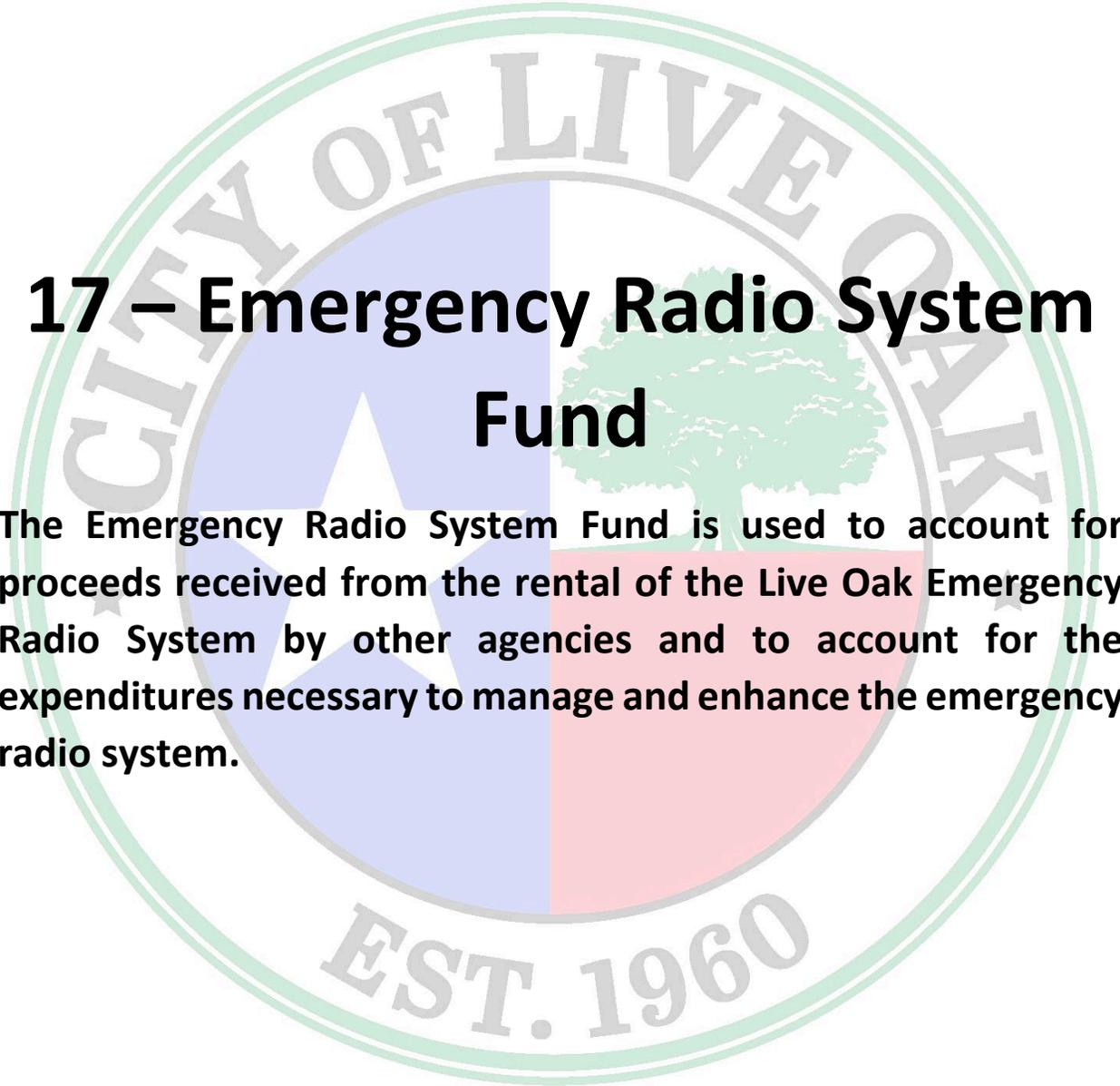
Beginning Fund Balance October 1, 2023:		\$ 1,286,958			
Estimated Revenues:		640,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Administration	-	-	640,000	-	640,000
Total Expenditures	-	-	640,000	-	640,000
Net Revenues/Expenditures					<u>-</u>
Ending Fund Balance September 30, 2024:					<u><u>\$ 1,286,958</u></u>

**HOTEL/MOTEL OCCUPANCY TAX FUND
APPROVED BUDGET
FISCAL YEAR 2022/2023
(AS AMENDED)**

Beginning Fund Balance October 1, 2022:		\$ 1,246,958			
Estimated Revenues:		530,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Administration	-	-	575,000	-	575,000
Total Expenditures	-	-	575,000	-	575,000
Net Revenues/Expenditures					<u>(45,000)</u>
Ending Fund Balance September 30, 2023:					<u><u>\$ 1,201,958</u></u>

City of Live Oak
Hotel/Motel Occupancy Tax Fund
2023/2024 Approved Budget

	<u>Audited</u> 2021/22 Actual	<u>Current FY 2022/23</u>		<u>Approved</u> Budget FY 2023/24	<u>Budget</u> Increase/ (Decrease)
		<u>Amended</u> Budget	<u>Projected</u> End-of-Year		
REVENUES					
OCCUPANCY TAX					
318.500 Occupancy Tax Revenue	575,556	525,000	610,000	615,000	90,000
TOTAL OCCUPANCY TAX	575,556	525,000	610,000	615,000	90,000
INTEREST & MISCELLANEOUS					
360.000 Interest Income	9,003	5,000	50,000	25,000	20,000
TOTAL INTEREST & MISCELLANEOUS	9,003	5,000	50,000	25,000	20,000
TOTAL REVENUES	<u>584,559</u>	<u>530,000</u>	<u>660,000</u>	<u>640,000</u>	<u>110,000</u>
EXPENDITURES					
ADMINISTRATION DEPARTMENT					
OTHER SERVICES & CHARGES					
400.400 Professional Fees	526,580	510,000	570,000	575,000	65,000
400.430 Advertising	-	35,000	-	35,000	-
400.432 Community/Sponsorships	65,000	15,000	50,000	15,000	-
400.435 Promotional Items	-	15,000	-	15,000	-
TOTAL OTHER SERVICES & CHARGES	591,580	575,000	620,000	640,000	65,000
TOTAL 400-ADMINISTRATION DEPART	<u>591,580</u>	<u>575,000</u>	<u>620,000</u>	<u>640,000</u>	<u>65,000</u>
TOTAL EXPENDITURES	<u>591,580</u>	<u>575,000</u>	<u>620,000</u>	<u>640,000</u>	<u>65,000</u>

The seal of the City of Live Oak is a circular emblem. It features a central five-pointed star with a blue left half and a red right half. A green tree is positioned behind the star. The words "CITY OF LIVE OAK" are written in a grey, serif font along the top inner edge of the seal, and "EST. 1960" is written along the bottom inner edge. The entire seal is surrounded by a thin green border.

17 – Emergency Radio System Fund

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

**EMERGENCY RADIO SYSTEM FUND
APPROVED BUDGET
FISCAL YEAR 2023/2024**

Beginning Fund Balance October 1, 2023:		\$ 93,634			
Estimated Revenues:		7,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Emergency Radio System Costs	-	1,000	25,570	2,500	29,070
Total Expenditures	-	1,000	25,570	2,500	29,070
Net Revenues/Expenditures					<u>(22,070)</u>
Ending Fund Balance September 30, 2024:					<u>\$ 71,564</u>

**EMERGENCY RADIO SYSTEM FUND
APPROVED BUDGET
FISCAL YEAR 2022/2023
(AS AMENDED)**

Beginning Fund Balance October 1, 2022:		\$ 108,784			
Estimated Revenues:		37,200			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Emergency Radio System Costs	-	1,000	38,670	2,500	42,170
Total Expenditures	-	1,000	38,670	2,500	42,170
Net Revenues/Expenditures					<u>(4,970)</u>
Ending Fund Balance September 30, 2023:					<u>\$ 103,814</u>

**City of Live Oak
Emergency Radio System Fund
2023/2024 Approved Budget**

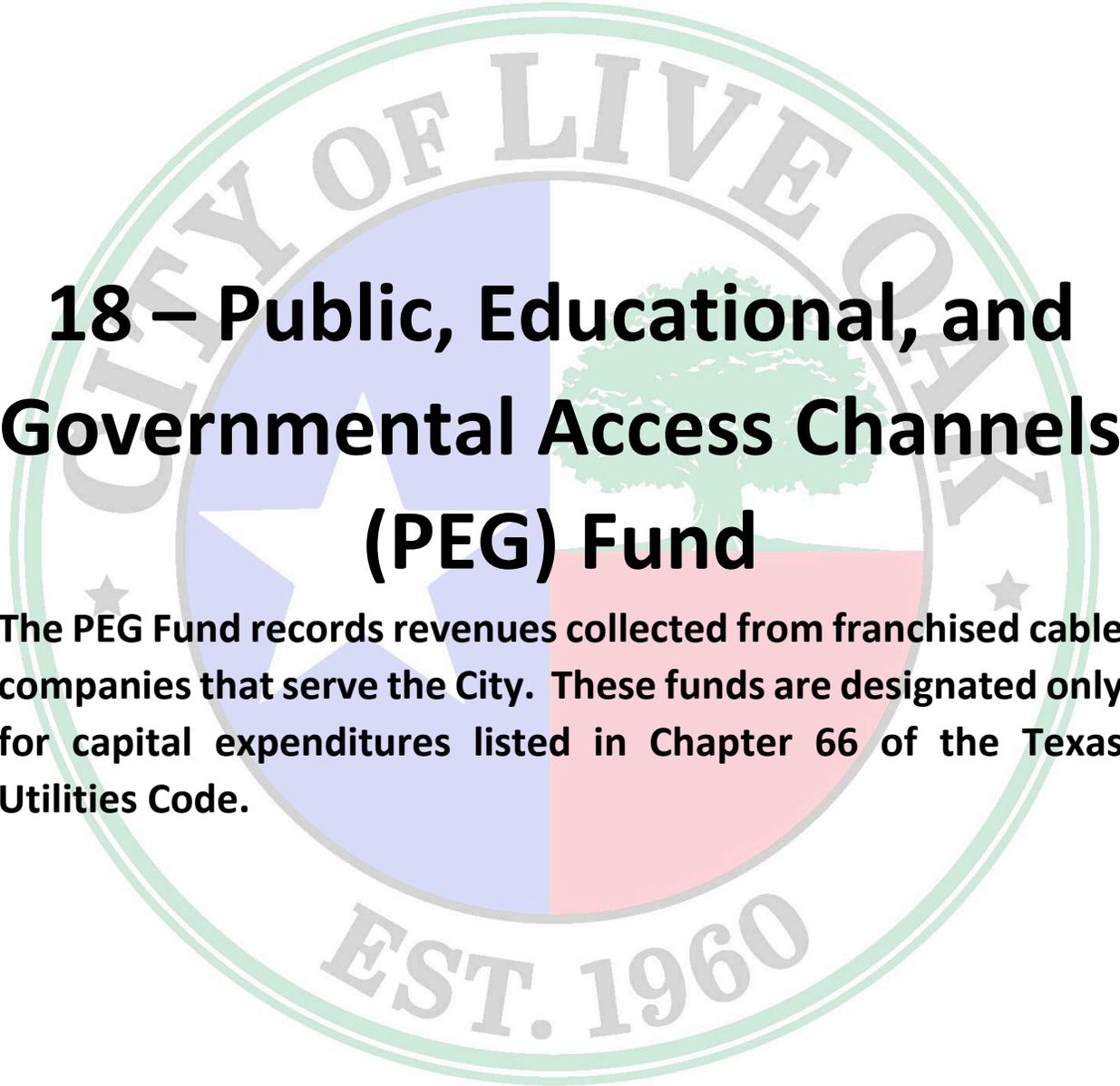
	<u>Audited 2021/22 Actual</u>	<u>Current FY 2022/23</u>		<u>Approved Budget FY 2023/24</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
SERVICE USE FEES					
347.500 Rentals and Leases	<u>29,422</u>	<u>37,000</u>	<u>2,500</u>	<u>5,000</u>	<u>(32,000)</u>
TOTAL SERVICE USE FEES	29,422	37,000	2,500	5,000	(32,000)
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	<u>580</u>	<u>200</u>	<u>4,000</u>	<u>2,000</u>	<u>1,800</u>
TOTAL INTEREST & MISC	580	200	4,000	2,000	1,800
 TOTAL REVENUES	 <u>30,002</u>	 <u>37,200</u>	 <u>6,500</u>	 <u>7,000</u>	 <u>(30,200)</u>

City of Live Oak
Emergency Radio System Fund
2023/2024 Approved Budget

	<u>Audited</u> 2021/22 Actual	<u>Current FY 2022/23</u>		<u>Approved</u> Budget FY 2023/24	<u>Budget</u> Increase/ (Decrease)
		<u>Amended</u> Budget	<u>Projected</u> End-of-Year		
EXPENDITURES					
EMERGENCY RADIO SYSTEM					
SUPPLIES EXPENSES					
537.310 Office Supplies	-	500	-	500	-
537.330 Minor Tools & Equipment	-	500	-	500	-
TOTAL SUPPLIES EXPENSES	-	1,000	-	1,000	-
OTHER SERVICES & CHARGES					
537.400 Professional Fees	-	4,000	-	4,000	-
537.415 Cell Phone	438	750	450	750	-
537.425 Conferences & Training	-	3,000	-	3,000	-
537.450 Equipment Maintenance	-	5,820	1,200	5,820	-
537.480 Contingencies	-	5,000	-	1,000	(4,000)
537.485 Dues and Publications	-	100	-	1,000	900
TOTAL OTHER SERVICES & CHARGES	438	18,670	1,650	15,570	(3,100)
CAPITAL OUTLAY					
537.574 Communication Equipment	-	2,500	-	2,500	-
TOTAL CAPITAL OUTLAY	-	2,500	-	2,500	-
TOTAL 537-EMERGENCY RADIO SYSTEM	438	22,170	1,650	19,070	(3,100)
INTERFUND TRANSFERS					
OTHER FINANCING USES					
700.100 Transfer to General Fund	20,000	20,000	20,000	10,000	(10,000)
TOTAL OTHER FINANCING USES	20,000	20,000	20,000	10,000	(10,000)
TOTAL EXPENDITURES	20,438	42,170	21,650	29,070	(13,100)

**City of Live Oak
 Emergency Radio System Fund
 Capital Requests
 2023/2024 Approved Budget**

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

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

The PEG Fund records revenues collected from franchised cable companies that serve the City. These funds are designated only for capital expenditures listed in Chapter 66 of the Texas Utilities Code.

**PUBLIC, EDUCATIONAL AND GOVERNMENTAL ACCESS CHANNEL (PEG) FUND
APPROVED BUDGET
FISCAL YEAR 2023/2024**

Beginning Fund Balance October 1, 2023:		\$ 430,444			
Estimated Revenues:		45,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Other Services & Charges	-	-	-	65,000	65,000
Total Expenditures	-	-	-	65,000	65,000
Net Revenues/Expenditures					<u>(20,000)</u>
Ending Fund Balance September 30, 2024:					<u>\$ 410,444</u>

**PUBLIC, EDUCATIONAL AND GOVERNMENTAL ACCESS CHANNEL (PEG) FUND
APPROVED BUDGET
FISCAL YEAR 2022/2023
(AS AMENDED)**

Beginning Fund Balance October 1, 2022:		\$ 403,444			
Estimated Revenues:		41,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Construction Costs	-	-	-	25,000	25,000
Total Expenditures	-	-	-	25,000	25,000
Net Revenues/Expenditures					<u>16,000</u>
Ending Fund Balance September 30, 2023:					<u>\$ 419,444</u>

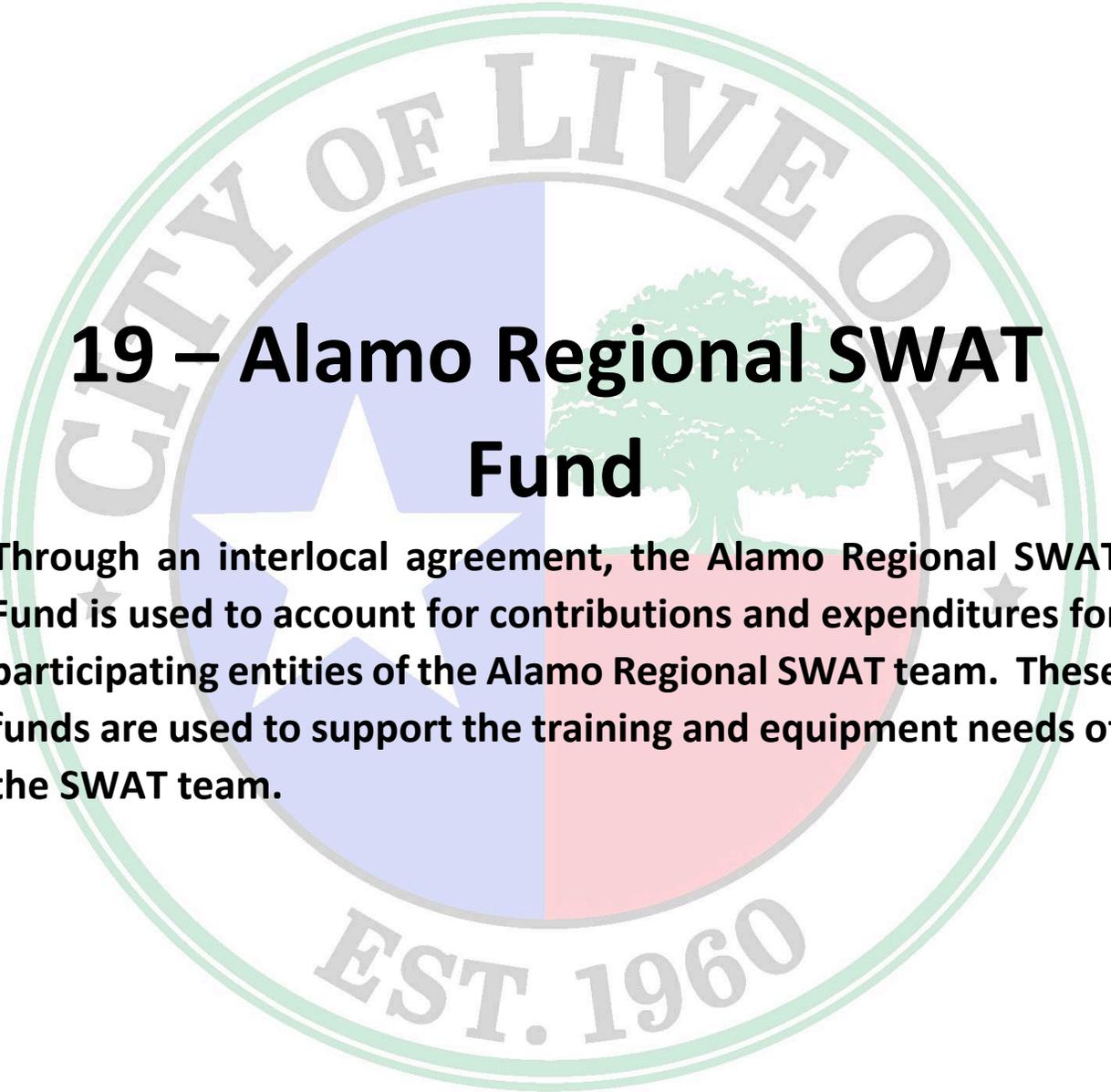
**City of Live Oak
PEG Fund
2023/2024 Approved Budget**

	<u>Audited 2021/22 Actual</u>	<u>Current FY 2022/23</u>		<u>Approved Budget FY 2023/24</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
FRANCHISE FEES					
313.000 PEG Revenue	24,771	40,000	30,000	35,000	(5,000)
360.000 Interest Income	<u>2,664</u>	<u>1,000</u>	<u>17,000</u>	<u>10,000</u>	<u>9,000</u>
TOTAL FRANCHISE FEES	27,435	41,000	47,000	45,000	4,000
 TOTAL REVENUES	 <u>27,435</u>	 <u>41,000</u>	 <u>47,000</u>	 <u>45,000</u>	 <u>4,000</u>
 EXPENDITURES					
CAPITAL OUTLAY					
400.595 Other Capital	<u>3,645</u>	<u>25,000</u>	<u>20,000</u>	<u>65,000</u>	<u>40,000</u>
TOTAL CAPITAL OUTLAY	3,645	25,000	20,000	65,000	40,000
 TOTAL EXPENDITURES	 <u>3,645</u>	 <u>25,000</u>	 <u>20,000</u>	 <u>65,000</u>	 <u>40,000</u>

**City of Live Oak
PEG Fund
Capital Requests
2023/2024 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Public, Educational and Governmental Access Channel (PEG) Fund			
18-400.595	Other Capital		
	Video wall in council chambers	\$ 40,000	
	Audio/Video Equipment for streaming	<u>25,000</u>	<u>\$ 65,000</u>
	 Total PEG Fund Requests		 <u><u>\$ 65,000</u></u>



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19 – Alamo Regional SWAT Fund

Through an interlocal agreement, the Alamo Regional SWAT Fund is used to account for contributions and expenditures for participating entities of the Alamo Regional SWAT team. These funds are used to support the training and equipment needs of the SWAT team.

**ALAMO REGIONAL SWAT FUND
APPROVED BUDGET
FISCAL YEAR 2023/2024**

Beginning Fund Balance October 1, 2023:		\$ 86,457			
Estimated Revenues:		58,500			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Emergency Radio System Costs	-	24,700	-	19,940	44,640
Total Expenditures	-	24,700	-	19,940	44,640
Net Revenues/Expenditures					<u>13,860</u>
Ending Fund Balance September 30, 2024:					<u><u>\$ 100,317</u></u>

**ALAMO REGIONAL SWAT FUND
APPROVED BUDGET
FISCAL YEAR 2022/2023
(AS AMENDED)**

Beginning Fund Balance October 1, 2022:		\$ 58,457			
Estimated Revenues:		52,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Emergency Radio System Costs	-	16,500	-	8,600	25,100
Total Expenditures	-	16,500	-	8,600	25,100
Net Revenues/Expenditures					<u>26,900</u>
Ending Fund Balance September 30, 2023:					<u><u>\$ 85,357</u></u>

City of Live Oak
Alamo Regional SWAT Fund
2023/2024 Approved Budget

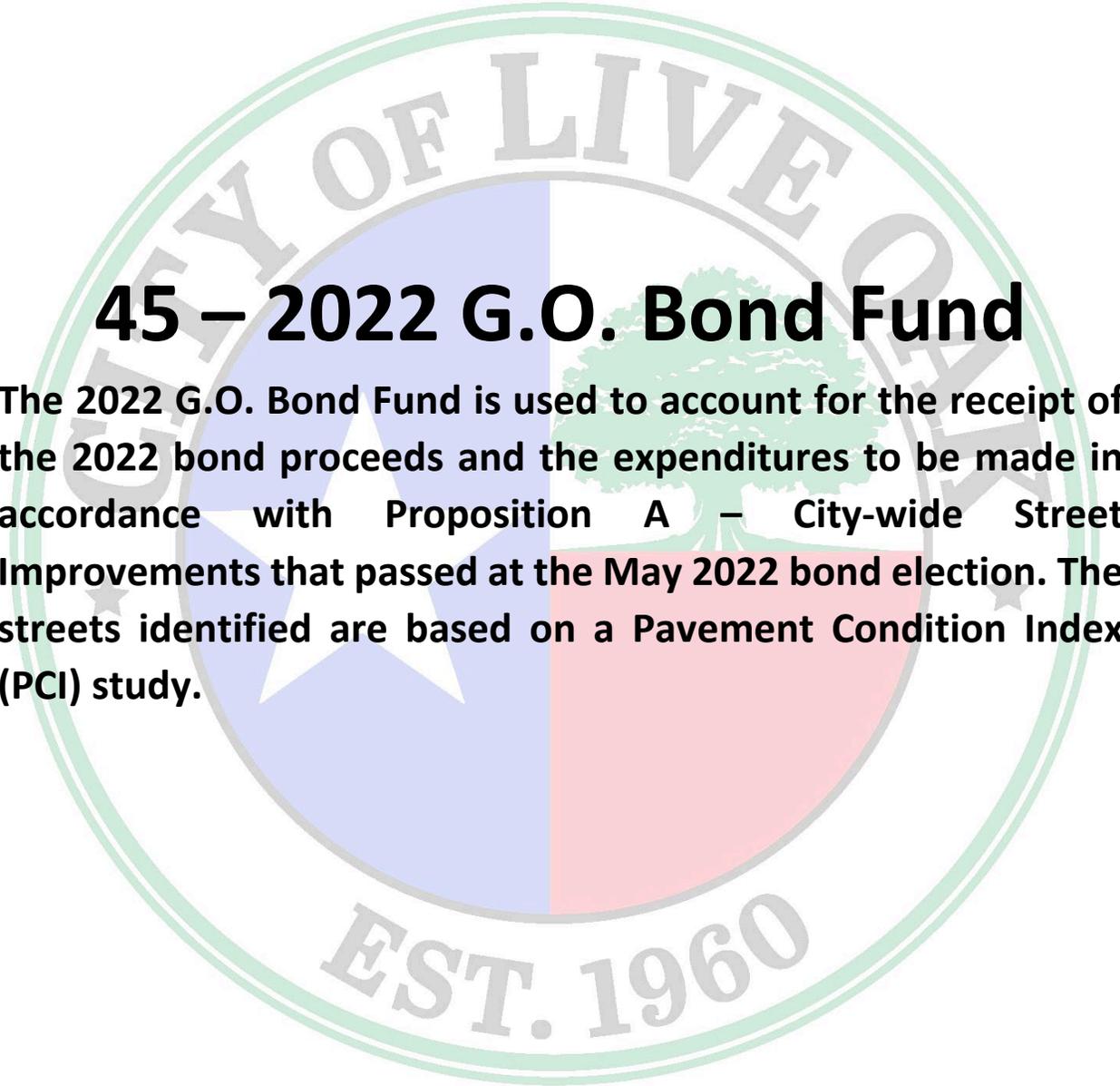
	<u>Audited 2021/22 Actual</u>	<u>Current FY 2022/23</u>		<u>Approved Budget FY 2023/24</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
GRANTS & INTER-GOVT ALLOCATION					
334.100 Membership Allocations	<u>45,500</u>	<u>45,500</u>	<u>45,500</u>	<u>52,000</u>	<u>6,500</u>
TOTAL BOND/DEBT PROCEEDS	45,500	45,500	45,500	52,000	6,500
INTER-FUND REVENUES					
390.100 Transfer from General Fund	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>	<u>-</u>
TOTAL INTER-FUND REV	6,500	6,500	6,500	6,500	-
TOTAL REVENUES	<u>52,000</u>	<u>52,000</u>	<u>52,000</u>	<u>58,500</u>	<u>6,500</u>

City of Live Oak
Alamo Regional SWAT Fund
2023/2024 Approved Budget

	Audited 2021/22 Actual	Current FY 2022/23		Approved Budget FY 2023/24	Budget Increase/ (Decrease)
		Amended Budget	Projected End-of-Year		
EXPENDITURES					
ALAMO REGIONAL SWAT					
SUPPLIES EXPENSES					
530.338 Operating Supplies	10,821	16,500	19,000	24,700	8,200
TOTAL SUPPLIES EXPENSES	10,821	16,500	19,000	24,700	8,200
CAPITAL OUTLAY					
530.583 Safety Equipment	1,920	4,600	2,000	2,940	(1,660)
530.595 Other Capital	4,497	4,000	3,000	17,000	13,000
TOTAL CAPITAL OUTLAY	6,417	8,600	5,000	19,940	11,340
TOTAL 530-ALAMO REGIONAL SWAT	17,238	25,100	24,000	44,640	19,540
TOTAL EXPENDITURES	17,238	25,100	24,000	44,640	19,540

**City of Live Oak
Alamo Regional SWAT Fund
Capital Requests
2023/2024 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Alamo Regional SWAT Fund			
19-530.583	Safety Equipment		
	(3) Glock 17T - Simunition training pistols	\$ 1,380	
	(3) AR-15 - Simunition training bolts	560	
	Protective Gear	1,000	
19-530.595	Other Capital		
	(1) Team rifle	6,000	
	Kinetic breaching tool	<u>11,000</u>	<u>\$ 19,940</u>
	 Total Alamo Regional SWAT Fund Requests		 <u><u>\$ 19,940</u></u>

The seal of the City of Live Oak is a circular emblem. It features a central shield divided into four quadrants: top-left is blue with a white star, top-right is white with a green tree, bottom-left is blue with a white star, and bottom-right is red. The shield is set against a light green background with a white star. The words "CITY OF LIVE OAK" are written in a light green arc at the top, and "EST. 1960" is written in a light green arc at the bottom.

45 – 2022 G.O. Bond Fund

The 2022 G.O. Bond Fund is used to account for the receipt of the 2022 bond proceeds and the expenditures to be made in accordance with Proposition A – City-wide Street Improvements that passed at the May 2022 bond election. The streets identified are based on a Pavement Condition Index (PCI) study.

**2022 GO BOND FUND
APPROVED BUDGET
FISCAL YEAR 2023/2024**

Beginning Fund Balance October 1, 2023:		\$17,738,362			
Estimated Revenues:		400,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Construction/Improvement Cost:	-	-	-	18,138,362	18,138,362
Total Expenditures	-	-	-	18,138,362	18,138,362
Net Revenues/Expenditures					<u>(17,738,362)</u>
Ending Fund Balance September 30, 2024:					<u>\$ -</u>

**2022 GO BOND FUND
APPROVED BUDGET
FISCAL YEAR 2022/2023
(AS AMENDED)**

Beginning Fund Balance October 1, 2022:		\$17,882,362			
Estimated Revenues:		100,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Construction/Improvement Cost:	-	-	-	11,778,082	11,778,082
Total Expenditures	-	-	-	11,778,082	11,778,082
Net Revenues/Expenditures					<u>(11,678,082)</u>
Ending Fund Balance September 30, 2023:					<u>\$ 6,204,280</u>

**City of Live Oak
2022 GO Bond Fund
2023/2024 Approved Budget**

	<u>Audited 2021/22 Actual</u>	<u>Current FY 2022/23</u>		<u>Approved Budget FY 2023/24</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	60,494	100,000	756,000	400,000	300,000
TOTAL OTHER FINANCING USES	60,494	100,000	756,000	400,000	300,000
OTHER FINANCING SOURCES					
385.400 Bond Proceeds	18,249,967	-	-	-	-
TOTAL OTHER FINANCING SOURCES	18,249,967	-	-	-	-
TOTAL REVENUES	<u>18,310,461</u>	<u>100,000</u>	<u>756,000</u>	<u>400,000</u>	<u>300,000</u>
EXPENDITURES					
ADMINISTRATIVE EXPENSE					
400.400 Professional Fees-Arbitrage	-	-	-	305,000	305,000
TOTAL ADMINISTRATIVE	-	-	-	305,000	305,000
CONSTRUCTION EXPENSE					
400.900 Cost of Issuance	249,535	-	-	-	-
562.400 Professional Fees	178,565	778,082	550,000	528,082	(250,000)
562.500 Construction Costs	-	11,000,000	350,000	17,305,280	6,305,280
TOTAL CONSTRUCTION	428,100	11,778,082	900,000	17,833,362	6,055,280
TOTAL EXPENDITURES	<u>428,100</u>	<u>11,778,082</u>	<u>900,000</u>	<u>18,138,362</u>	<u>6,360,280</u>

**City of Live Oak
2022 GO Bond Fund
Project Requests
2023/2024 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
2022 GO Bond Fund			
45-400.400	Professional Fees - Administration Arbitrage liability, fees	\$ 305,000	
45-562.400	Professional Fees - Street Bond Projects Design, engineering and project management	528,082	
45-562.500	Construction - Street Bond Projects Construction costs	<u>17,305,280</u>	
	Total 2022 GO Bond Fund Requests		<u>\$ 18,138,362</u>



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46 – Capital Projects Fund

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

**CAPITAL PROJECTS FUND
APPROVED BUDGET
FISCAL YEAR 2023/2024**

Beginning Fund Balance October 1, 2023:		\$ 2,922,183			
Estimated Revenues:		1,922,500			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Construction/Improvement Cost:	-	-	-	3,222,926	3,222,926
Total Expenditures	-	-	-	3,222,926	3,222,926
Net Revenues/Expenditures					<u>(1,300,426)</u>
Ending Fund Balance September 30, 2024:					<u>\$ 1,621,757</u>

**CAPITAL PROJECTS FUND
APPROVED BUDGET
FISCAL YEAR 2022/2023
(AS AMENDED)**

Beginning Fund Balance October 1, 2022:		\$ 2,893,067			
Estimated Revenues:		4,267,500			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Construction/Improvement Cost:	-	-	-	5,074,550	5,074,550
Total Expenditures	-	-	-	5,074,550	5,074,550
Net Revenues/Expenditures					<u>(807,050)</u>
Ending Fund Balance September 30, 2023:					<u>\$ 2,086,017</u>

**City of Live Oak
Capital Projects Fund
2023/2024 Approved Budget**

	<u>Audited 2021/22 Actual</u>	<u>Current FY 2022/23</u>		<u>Approved Budget FY 2023/24</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	6,127	1,500	100,000	75,000	73,500
370.900 Miscellaneous Revenue	-	-	-	-	-
TOTAL INTEREST & MISC	<u>6,127</u>	<u>1,500</u>	<u>100,000</u>	<u>75,000</u>	<u>73,500</u>
OTHER FINANCING SOURCES					
384.300 Transfer from General Fund	2,300,000	2,891,000	2,891,000	1,200,000	(1,691,000)
390.500 Transfer from EDC	<u>200,000</u>	<u>1,375,000</u>	<u>1,375,000</u>	<u>647,500</u>	<u>-</u>
TOTAL OTHER FINANCING USES	<u>2,500,000</u>	<u>4,266,000</u>	<u>4,266,000</u>	<u>1,847,500</u>	<u>(1,691,000)</u>
TOTAL REVENUES	<u><u>2,506,127</u></u>	<u><u>4,267,500</u></u>	<u><u>4,366,000</u></u>	<u><u>1,922,500</u></u>	<u><u>(1,617,500)</u></u>
EXPENDITURES					
PROFESSIONAL FEES					
560.400 Professional Fees	132,090	125,000	50,000	455,000	330,000
565.400 Park Professional Fees	<u>7,737</u>	<u>67,700</u>	<u>17,700</u>	<u>400,000</u>	<u>332,300</u>
TOTAL PROFESSIONAL FEES	<u>139,827</u>	<u>192,700</u>	<u>67,700</u>	<u>855,000</u>	<u>662,300</u>
CONSTRUCTION EXPENSE					
560.500 Construction Costs	104,168	2,170,845	1,439,815	1,228,598	(942,247)
565.500 Park Construction	-	1,055,000	920,391	400,000	(655,000)
692.500 Construction Costs - Streets	<u>-</u>	<u>-</u>	<u>-</u>	<u>350,000</u>	<u>350,000</u>
TOTAL CONSTRUCTION	<u>104,168</u>	<u>3,225,845</u>	<u>2,360,206</u>	<u>1,978,598</u>	<u>(1,247,247)</u>
CAPITAL OUTLAY					
560.581 Plant Equipment		681,705	681,705	-	(681,705)
565.530 Park Building & Structures	-	159,300	159,300	-	(159,300)
562.597 Park Equipment	107,434	815,000	1,067,973	54,328	(760,672)
691.530 Buildings & Structures	<u>-</u>	<u>-</u>	<u>-</u>	<u>335,000</u>	<u>335,000</u>
TOTAL CAPITAL OUTLAY	<u>107,434</u>	<u>1,656,005</u>	<u>1,908,978</u>	<u>389,328</u>	<u>(1,266,677)</u>
TOTAL EXPENDITURES	<u><u>351,429</u></u>	<u><u>5,074,550</u></u>	<u><u>4,336,884</u></u>	<u><u>3,222,926</u></u>	<u><u>(1,851,624)</u></u>

**City of Live Oak
Capital Projects Fund
2023/2024 Approved Project Budgets
(As Amended)**

Description	Fiscal Year Ending					Total
	Actual 9/30/2022	Projected 9/30/2023	Budget 9/30/2024	Budget 9/30/2025	Budget 9/30/2026	
Beginning Fund Balance	\$ 738,369	\$ 2,893,067	\$ 2,922,183	\$ 1,621,757	\$ 2,219,257	\$ 738,369
Revenues:						
General Fund Transfer	550,000	550,000	1,200,000	1,945,000	550,000	4,795,000
General Fund Transfer-ARPA related	1,750,000	2,341,000	-	-	-	4,091,000
EDC Project Related Transfer	200,000	1,375,000	647,500	1,145,000	-	3,367,500
Interest Income	6,127	100,000	75,000	25,000	25,000	231,127
Total Revenue:	<u>2,506,127</u>	<u>4,366,000</u>	<u>1,922,500</u>	<u>3,115,000</u>	<u>575,000</u>	<u>12,484,627</u>
Total Funds	\$ 3,244,496	\$ 7,259,067	\$ 4,844,683	\$ 4,736,757	\$ 2,794,257	13,222,996
Project Expenditures:						
General Projects						
Toepperwein Fence Project - Phase II	70,526	254,978	-	-	-	325,504
Main Park Playground Equipment (Acorn)	107,434	322,301	-	-	-	429,735
Facilities Planning	-	-	125,000	-	-	125,000
Facility Upgrades	-	-	150,000	-	-	150,000
Sidewalk/Curb/Ramps/Driveways Program	-	-	100,000	100,000	100,000	300,000
Street Repair Program	-	-	250,000	250,000	250,000	750,000
Pool/Clubhouse/Restroom/Office-Planning	-	-	100,000	-	-	100,000
Pool/Clubhouse/Restroom/Office-Construct	-	-	-	450,000	-	450,000
Ped/Bicycle Crossing Shin Oak Bridge-Plan	-	-	30,000	-	-	30,000
Firehouse Facility Improvements Review	-	-	100,000	-	-	100,000
Total General Projects	<u>177,960</u>	<u>577,279</u>	<u>855,000</u>	<u>800,000</u>	<u>350,000</u>	<u>2,760,239</u>
ARPA Supported Projects						
Generator Project	118,280	1,355,800	-	-	-	1,474,080
Sewer Line Televising and Rehabilitation	43,053	560,742	733,598	-	-	1,337,393
Main Park Pavilion	-	177,000	-	-	-	177,000
Main Park Walking Trails	12,136	220,391	-	-	-	232,527
Main Park Playground Equipment (Hilltop)	-	445,672	54,328	-	-	500,000
Replace Galvanize Steel Water Main	-	-	170,000	-	-	170,000
Lead & Copper Supply Inventory/ Testing	-	-	200,000	-	-	200,000
Total ARPA Supported Projects	<u>173,469</u>	<u>2,759,605</u>	<u>1,157,926</u>	<u>-</u>	<u>-</u>	<u>4,091,000</u>
EDC Supported Projects						
LOTC Walking Trail Phase I	-	300,000	-	-	-	300,000
LOTC Walking Trail Phase II	-	-	200,000	-	-	200,000
Woodcrest Park Walking Trail	-	400,000	-	-	-	400,000
Toepperwein Rd. Waterline Extension	-	-	175,000	-	-	175,000
Hilltop Playground/Playscape - Additional	-	300,000	-	-	-	300,000
Median & ROW Beautification	-	-	75,000	-	-	75,000
Modernizing existing monumentation	-	-	60,000	-	-	60,000
Shin Oak to Village Oak Walking Trail	-	-	200,000	-	-	200,000
Main Park Parking Lots/Drives Design	-	-	300,000	-	-	300,000
Main Park Parking Lots/Drives Construction	-	-	-	1,717,500	572,500	2,290,000
Monuments Signage - RBFCU Prop	-	-	200,000	-	-	200,000
Total EDC Supported Projects	<u>-</u>	<u>1,000,000</u>	<u>1,210,000</u>	<u>1,717,500</u>	<u>572,500</u>	<u>4,500,000</u>
Total Project Expenditures	<u>351,429</u>	<u>4,336,884</u>	<u>3,222,926</u>	<u>2,517,500</u>	<u>922,500</u>	<u>11,351,239</u>
Ending Fund Balance	<u>\$ 2,893,067</u>	<u>\$ 2,922,183</u>	<u>\$ 1,621,757</u>	<u>\$ 2,219,257</u>	<u>\$ 1,871,757</u>	<u>\$ 1,871,757</u>

**City of Live Oak
Capital Projects Fund
2023/2024 Approved Budget**

Sidewalk Program

The Sidewalk Program allocates fund for the next three years to improve sidewalks, curbs, ramps and driveways within Live Oak.

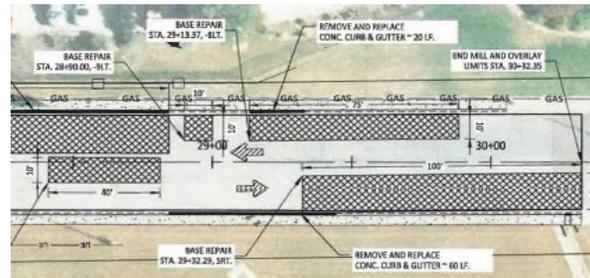
FY 2024	100,000
FY 2025	100,000
FY 2026	<u>100,000</u>
Total	300,000



Street Repair Program

The Street Repair Program allocates funds for the next three years to improve streets within Live Oak.

FY 2024	250,000
FY 2025	250,000
FY 2026	<u>250,000</u>
Total	750,000



Facility Improvement Program - Fire Station

The Fire Station Facility Improvement Program will modernize and refresh the clock tower.

FY 2024	100,000
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**City of Live Oak
Capital Projects Fund
2023/2024 Approved Budget**

Main Park - Parking Lot Program

The Main Park Parking Lot Program allocates funds for the next three years for design and construction.

FY 2024	300,000
FY 2025	1,717,500
FY 2026	<u>572,500</u>
Total	2,590,000



Pool & Clubhouse Program

The Pool and Clubhouse Program allocates fund for the next two years for facility improvements.

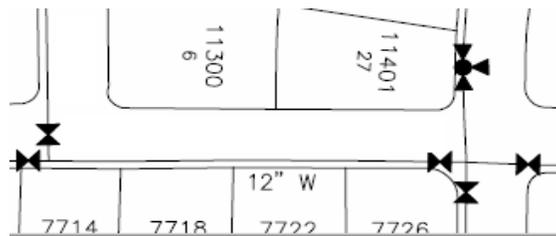
FY 2024	100,000
FY 2025	<u>450,000</u>
Total	550,000



Water Main Replacement Program

The Water Main Replacement Program will replace one galvanized steel water main.

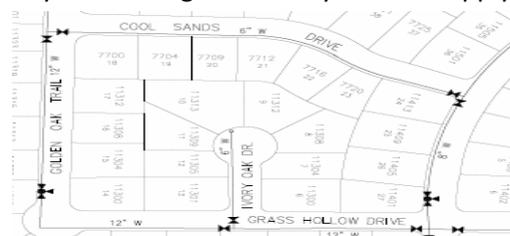
FY 2024	170,000
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Lead and Copper Testing Program

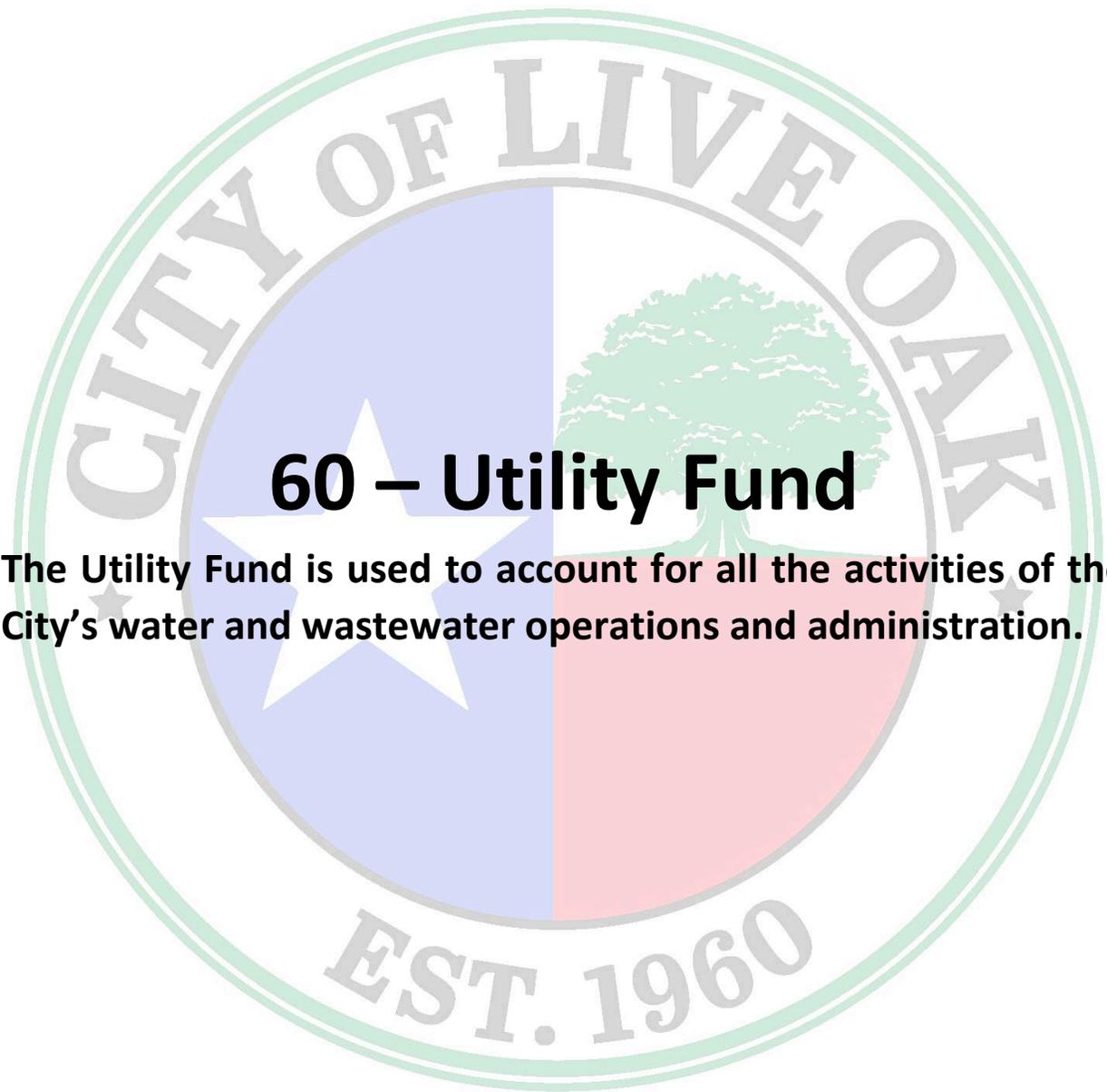
The Lead and Copper Testing Program will provide inventory and testing for the City's water supply.

FY 2024	200,000
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**City of Live Oak
Capital Projects Fund
Project Requests
2023/2024 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Capital Projects Funds			
46-560.400	Professional Fees		
	Facilities Planning includes City Pool area	\$ 125,000	
	Shin Oak Bridge pedestrian/bike crossing planning/design	30,000	
	Firehouse facility improvement review	100,000	
	Lead & copper supply inventory/testing water system	200,000	
46-560.500	Construction		
	Facility Upgrades	150,000	
	Sewer Line Rehab	733,598	
	Replace galvanize steel water main	170,000	
	Toepperwein Rd. waterline extension	175,000	
46-562.597	Park Equipment		
	Playground Equipment	54,328	
46-565.400	Professional Fees		
	Clubhouse/pool/bathroom planning/design	100,000	
	Main Park parking lots/driveway rehabilitation design	300,000	
46-565.500	Constructions - Park Projects		
	LOTC Walking Trail Phase II	200,000	
	Shin Oak-Village Oak Walking Trail	200,000	
46-691.530	Buildings & Structures		
	Median & ROW beautification	75,000	
	Modernizing existing monumentation	60,000	
	Monument signage - RBFCU Property	200,000	
46-692.500	Construction-Streets		
	Sidewalk/Curb/Ramps/Driveways Program	100,000	
	Street Repair Program	250,000	
		<u>250,000</u>	<u>3,222,926</u>
	Total Capital Projects Fund Requests		<u><u>\$ 3,222,926</u></u>



60 – Utility Fund

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

**UTILITY OPERATIONS FUND
APPROVED BUDGET
FISCAL YEAR 2023/2024**

Beginning Fund Balance October 1, 2023:		\$ 384,461			
Estimated Revenues:		5,878,750			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Administration	123,950	26,750	166,500	-	317,200
Operations	852,500	159,175	3,914,972	-	4,926,647
Transfers Out	-	-	667,002	-	667,002
Total Expenditures	<u>976,450</u>	<u>185,925</u>	<u>4,748,474</u>	<u>-</u>	<u>5,910,849</u>
Net Revenues/Expenditures					<u>(32,099)</u>
Ending Fund Balance September 30, 2024:					<u>\$ 352,362</u>

**UTILITY OPERATIONS FUND
APPROVED BUDGET
FISCAL YEAR 2022/2023
(AS AMENDED)**

Beginning Fund Balance October 1, 2022:		\$ 393,499			
Estimated Revenues:		5,394,600			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Administration	124,415	25,500	152,500	-	302,415
Operations	811,000	152,625	3,535,008	-	4,498,633
Transfers Out	-	-	667,245	-	667,245
Total Expenditures	<u>935,415</u>	<u>178,125</u>	<u>4,354,753</u>	<u>-</u>	<u>5,468,293</u>
Net Revenues/Expenditures					<u>(73,693)</u>
Ending Fund Balance September 30, 2023:					<u>\$ 319,806</u>

**City of Live Oak
Utility Operations Fund
2023/2024 Approved Budget**

	<u>Audited 2021/2022 Actual</u>	<u>Current FY 2022/23</u>		<u>Approved Budget FY 2023/24</u>	<u>Budget Increase/ (Decrease)</u>	
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>			
REVENUES						
UTILITY REVENUE						
381.200	Water Revenues	1,572,768	1,685,250	1,700,000	1,785,000	99,750
381.201	Sewer Revenue	2,287,541	2,603,600	2,575,000	2,884,000	280,400
381.360	Interest Income	434	1,000	23,000	15,000	14,000
381.400	Garbage Collection Rev	773,263	750,000	825,000	825,000	75,000
381.500	Edwards Aquifer Mgt Fees	152,769	162,500	152,000	162,500	-
381.600	Service Application Fees	4,740	5,000	4,000	5,000	-
381.620	Water Connection Fees	-	3,000	-	3,000	-
381.630	Sewer Connection Fees	6,116	75,000	-	75,000	-
381.800	Penalty Charges	78,991	60,000	75,000	75,000	15,000
381.810	Turn-off Fees	10,251	15,000	10,000	15,000	-
381.820	Meter Tampering Fees	750	1,000	-	1,000	-
381.920	Discounts Earned	288	250	250	250	-
381.930	N.S.F. Check Fees	625	1,000	250	1,000	-
381.940	Inspection Fees	740	1,000	250	1,000	-
381.950	Miscellaneous Income	-	1,500	-	1,500	-
	TOTAL UTILITY REVENUE	<u>4,889,276</u>	<u>5,365,100</u>	<u>5,364,750</u>	<u>5,849,250</u>	<u>484,150</u>
INTER-FUND TRANSFERS						
390.100	Transfer from General Fund	150,000	-	-	-	-
390.487	Support Fees	<u>29,500</u>	<u>29,500</u>	<u>29,500</u>	<u>29,500</u>	<u>-</u>
	TOTAL INTER-FUND TRANSFERS	<u>179,500</u>	<u>29,500</u>	<u>29,500</u>	<u>29,500</u>	<u>-</u>
	TOTAL REVENUES	<u>5,068,776</u>	<u>5,394,600</u>	<u>5,394,250</u>	<u>5,878,750</u>	<u>484,150</u>

**City of Live Oak
Utility Operations Fund
2023/2024 Approved Budget**

	Audited	Current FY 2022/23		Approved	Budget
	2021/2022 Actual	Amended Budget	Projected End-of-Year	Budget FY 2023/24	Increase/ (Decrease)
EXPENDITURES					
ADMINISTRATIVE DEPARTMENT					
PERSONNEL SERVICES					
400.100 Salaries	58,694	76,000	76,000	81,000	5,000
400.199 Overtime	163	750	100	750	-
400.200 F.I.C.A. Taxes	4,460	6,000	5,900	6,500	500
400.210 Group Insurance	13,701	27,500	18,000	19,500	(8,000)
400.230 Retirement	10,801	14,000	14,000	16,000	2,000
400.240 Workers Comp Insurance	155	165	174	200	35
TOTAL PERSONNEL SERVICES	87,974	124,415	114,174	123,950	(465)
SUPPLIES EXPENSES					
400.310 Office Supplies	6,903	5,000	6,000	6,000	1,000
400.320 Postage	17,719	19,000	6,000	19,000	-
400.330 Minor Tools & Equipment	565	500	500	750	250
400.392 Employee Relations	-	1,000	-	1,000	-
TOTAL SUPPLIES EXPENSES	25,187	25,500	12,500	26,750	1,250
OTHER SERVICES & CHARGES					
400.400 Professional Fees	-	2,000	5,000	10,000	8,000
400.402 S.A.W.S Billing Fees	19,008	21,500	21,500	22,000	500
400.412 Credit Card Fees	39,480	30,000	39,000	35,000	5,000
400.415 Telephone	1,800	2,000	2,000	2,000	-
400.425 Conference & Training	-	500	-	500	-
400.475 Property & Liability Ins	18,498	19,500	18,400	20,000	500
400.482 Wtr/Swr Acct Write-offs	17,539	2,000	-	2,000	-
400.495 Sewer Connection Fees	8,100	75,000	-	75,000	-
TOTAL OTHER SERVICES & CHARGES	104,425	152,500	85,900	166,500	14,000
TOTAL 400-ADMINISTRATION DEPT	217,586	302,415	212,574	317,200	14,785

**City of Live Oak
Utility Operations Fund
2023/2024 Approved Budget**

	Audited	Current FY 2022/23		Approved	Budget
	2021/2022 Actual	Amended Budget	Projected End-of-Year	Budget FY 2023/24	Increase/ (Decrease)
PUBLIC WORKS GENERAL					
PERSONNEL SERVICES					
560.100 Salaries	428,880	511,500	494,500	543,000	31,500
560.199 Overtime	40,646	45,000	50,000	50,000	5,000
560.200 F.I.C.A. Taxes	33,331	43,000	42,000	46,000	3,000
560.210 Group Insurance	76,580	101,000	76,000	91,000	(10,000)
560.230 Retirement	82,944	102,000	104,000	113,000	11,000
560.240 Workers Comp Insurance	7,982	8,500	8,989	9,500	1,000
TOTAL PERSONNEL SERVICES	670,363	811,000	775,489	852,500	41,500
SUPPLIES EXPENSES					
560.300 Uniforms	2,893	5,725	5,000	6,275	550
560.310 Office Supplies	716	1,400	750	1,400	-
560.333 Petroleum Products	18,701	28,000	22,000	31,000	3,000
560.337 Public Education Supplies	1,884	5,000	2,000	8,000	3,000
560.350 Safety Supplies	1,707	2,500	1,000	2,500	-
560.355 Plant & Eqpt Maint Sup	91,459	100,000	95,000	100,000	-
560.365 Small Power & Hand Tools	2,014	5,000	2,000	5,000	-
560.380 Street Maint Materials	1,263	5,000	1,000	5,000	-
TOTAL SUPPLIES EXPENSES	120,637	152,625	128,750	159,175	6,550
OTHER SERVICES & CHARGES					
560.402 Water Testing Fees	13,760	51,000	15,000	51,000	-
560.404 Garbage Collection Srvc	773,271	750,000	825,000	825,000	75,000
560.409 Edwards Aquifer Mgt Fees	176,745	180,000	185,742	186,000	6,000
560.414 Sewage Treatment	2,039,610	2,253,408	2,355,114	2,540,872	287,464
560.415 Telephone	3,076	3,100	3,100	4,100	1,000
560.425 Conferences & Training	7,292	6,000	6,000	6,500	500
560.440 Utilities	170,484	150,000	160,000	160,000	10,000
560.445 Contract Maintenance	10,665	60,000	21,000	60,000	-
560.450 Equipment Maint Contracts	1,690	3,000	1,000	3,000	-
560.455 Street Maintenance Services	1,600	10,000	4,000	10,000	-
560.458 Vehicle Maint Services	21,603	24,000	21,000	24,000	-
560.460 Vehicle Rehabilitation	-	-	1,000	-	-
560.470 Equipment Rentals	-	2,500	2,500	2,500	-
560.471 Water Leases	17,074	40,000	17,074	40,000	-
560.480 Contingencies	500	1,000	1,500	1,000	-
560.485 Dues & Publications	100	1,000	200	1,000	-
560.499 Depreciation Expense	254,390	-	-	-	-
TOTAL OTHER SERVICES & CHARGES	3,491,860	3,535,008	3,619,230	3,914,972	379,964
TOTAL 560-PUBLIC WORKS GENERAL	4,282,860	4,498,633	4,523,469	4,926,647	428,014

City of Live Oak
Utility Operations Fund
2023/2024 Approved Budget

	<u>Audited</u> 2021/2022 Actual	<u>Current FY 2022/23</u>		<u>Approved</u> Budget FY 2023/24	<u>Budget</u> Increase/ (Decrease)
		<u>Amended</u> Budget	<u>Projected</u> End-of-Year		
OTHER FINANCING USES					
OPERATING TRANSFER OUT					
700.013 Transfer to Gen Fd - Auto Shop	15,000	15,000	15,000	15,000	-
700.018 Transfer to Gen Fd - Admin O/H	171,500	171,500	171,500	171,500	-
700.030 Transfers to Renew & Repl	310,000	310,000	310,000	310,000	-
700.040 Transfers to D/S Fund	<u>170,745</u>	<u>170,745</u>	<u>170,745</u>	<u>170,502</u>	<u>(243)</u>
TOTAL OPERATING TRANSFERS OUT	667,245	667,245	667,245	667,002	(243)
TOTAL 700-OTHER FINANCING USES	<u>667,245</u>	<u>667,245</u>	<u>667,245</u>	<u>667,002</u>	<u>(243)</u>
TOTAL EXPENDITURES	<u>5,167,691</u>	<u>5,468,293</u>	<u>5,403,288</u>	<u>5,910,849</u>	<u>442,556</u>

Public Works - Utility Administration & Operation

Positions	FY 2023	FY 2024
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	5.0
Utilites Maintenance Worker	2.0	0.0
Utility Billing Specialist	<u>2.0</u>	<u>2.0</u>
Total Positions	10.0	10.0

The Utility division of Public Works provides safe drinking water to residents, businesses, public facilities, local schools and hospitals. The Live Oak Water System pumps water from the Edwards Aquifer which is then sanitized and stored in various tanks throughout the City. The City maintains the sewer collection system which is transported to SARA and CCMA for processing.

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Director of Public Works	26	\$104,927	\$132,293	\$159,659
Utilities Supervisor	11	\$50,472	\$63,636	\$76,799
Crew Leader	9	\$45,779	\$57,719	\$69,659
Administrative Assistant	7	\$41,523	\$52,353	\$63,182
Heavy Equipment Operator	7	\$41,523	\$52,353	\$63,182
Utilites Maintenance Worker	4	\$35,869	\$45,224	\$54,579
Utility Billing Specialist	4	\$35,869	\$45,224	\$54,579



The seal of the City of Live Oak is a circular emblem. It features a central five-pointed star with a green tree growing from its center. The star is divided into four quadrants: top-left is blue, top-right is white, bottom-left is blue, and bottom-right is red. The entire seal is enclosed in a green double-lined border. The text "CITY OF LIVE OAK" is written in a light grey, serif font along the top inner edge of the border, and "EST. 1960" is written along the bottom inner edge. Two small grey stars are positioned on the left and right sides of the seal, between the top and bottom text.

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 Fund and interest earnings.

**UTILITY DEVELOPMENT/RENEWALS & REPLACEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2023/2024**

Beginning Fund Balance October 1, 2023:		\$ 998,278			
Estimated Revenues:		410,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Operations	-	-	-	605,000	605,000
Total Expenditures	-	-	-	605,000	605,000
Net Revenues/Expenditures					<u>(195,000)</u>
Ending Fund Balance September 30, 2024:					<u>\$ 803,278</u>

**UTILITY DEVELOPMENT/RENEWALS & REPLACEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2022/2023
(AS AMENDED)**

Beginning Fund Balance October 1, 2022:		\$ 808,731			
Estimated Revenues:		315,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Operations	-	-	-	322,000	322,000
Total Expenditures	-	-	-	322,000	322,000
Net Revenues/Expenditures					<u>(7,000)</u>
Ending Fund Balance September 30, 2023:					<u>\$ 801,731</u>

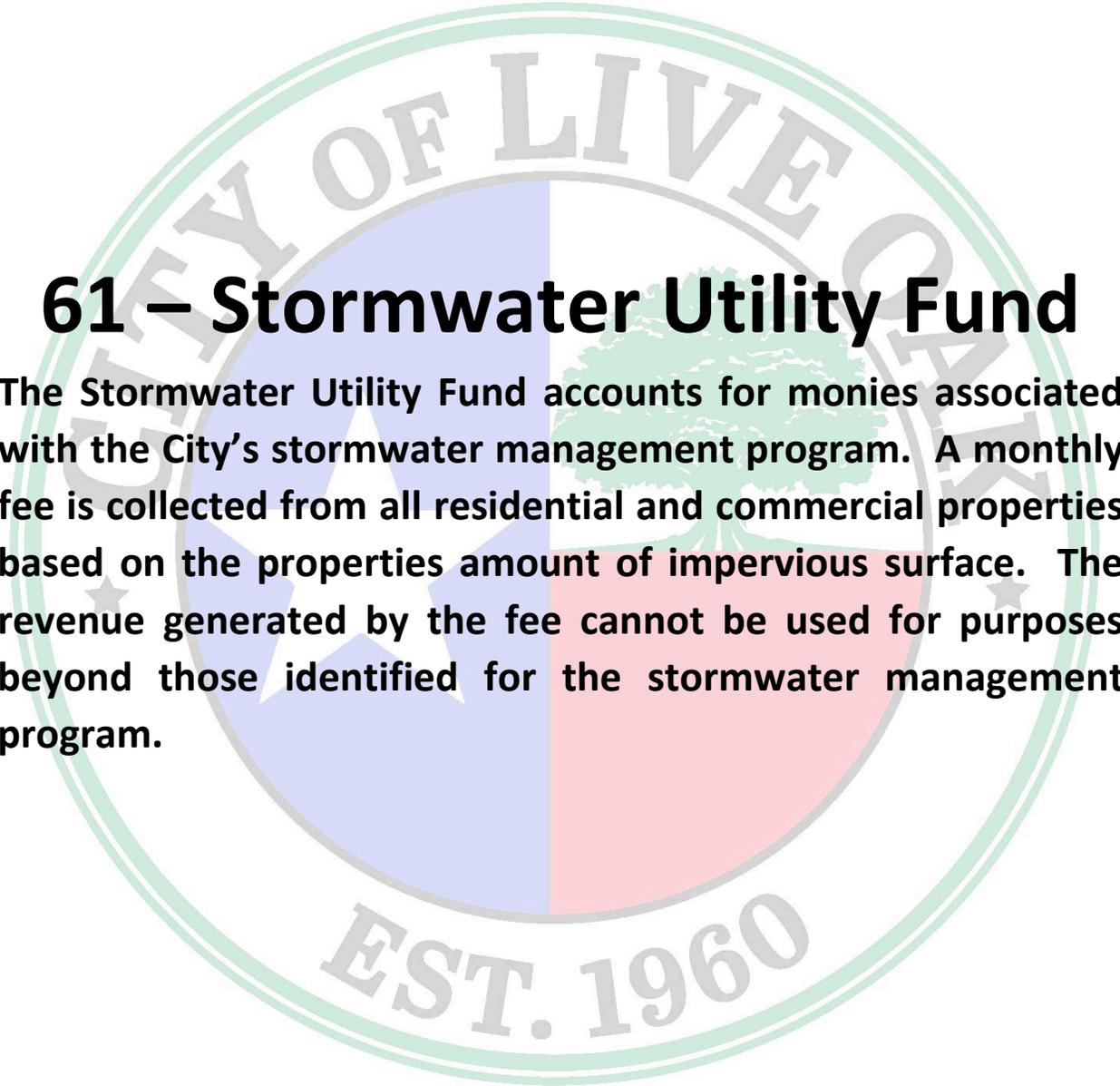
City of Live Oak
Utility Development/Renewal and Replacement Fund
2023/2024 Approved Budget

	<u>Audited 2021/2022 Actual</u>	<u>Current FY 2022/23</u>		<u>Approved Budget FY 2023/24</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
INTEREST & MISCELLANEOUS					
370.900	Miscellaneous Revenue	-	-	75,000	75,000
360.550	Interest Income - R & R	<u>5,575</u>	<u>5,000</u>	<u>32,000</u>	<u>25,000</u>
	TOTAL INTEREST & MISCELLANEOUS	5,575	5,000	100,000	95,000
INTER-FUND TRANSFERS					
390.600	Depr X-fers from Utility	<u>310,000</u>	<u>310,000</u>	<u>310,000</u>	<u>310,000</u>
	TOTAL INTER-FUND TRANSFERS	310,000	310,000	310,000	-
	TOTAL REVENUES	<u>315,575</u>	<u>315,000</u>	<u>342,000</u>	<u>410,000</u>
EXPENDITURES					
PUBLIC WORKS GENERAL					
CAPITAL OUTLAY					
560.560	Wtr/Swr System Renewal	77,626	200,000	85,000	335,000
560.561	Water/Sewer System Extntn	-	50,000	-	50,000
560.574	Vehicles	63,280	67,000	65,453	200,000
560.578	Office Equipment	-	-	-	15,000
560.581	Plant Equipment	12,325	-	-	-
560.588	Small Equipment Replacement	<u>1,344</u>	<u>5,000</u>	<u>2,000</u>	<u>5,000</u>
	TOTAL CAPITAL OUTLAY	154,575	322,000	152,453	605,000
	TOTAL 560-PUBLIC WORKS GENERAL	<u>154,575</u>	<u>322,000</u>	<u>152,453</u>	<u>605,000</u>
	TOTAL EXPENDITURES	<u>154,575</u>	<u>322,000</u>	<u>152,453</u>	<u>605,000</u>

City of Live Oak
Utility Development/Renewal and Replacement Fund
Capital Requests
2023/2024 Approved Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Utilities			
30-560.560	Water/Sewer System Renewal		
	Commercial Meter Replacement Program	\$ 50,000	
	Repair Ground Storage Tank-Marigold Trace	60,000	
	Emergency Water Well Services	100,000	
	Inserta Valves Installed for Isolation Valves	50,000	
	Water Main Values Maintenece Program	<u>75,000</u>	\$ 335,000
30-560.561	Water/Sewer System Extension		
	Unforeseen extensions		50,000
30-560.574	Vehicles/Equipment		
	Replace 2014 John Deere Back Hoe Model 410L		200,000
30-560.578	Office Equipement		
	Replace Backflow Prevention Testing/Tracking Software		15,000
30-560.588	Small Equipment Replacement		
	Miscellaneous Equipment		<u>5,000</u>
	Total Utility Development and R&R Fund Requests		<u>\$ 605,000</u>



The seal of the City of Live Oak is a circular emblem. It features a central five-pointed star with a green tree silhouette on its right side. The star is divided into four quadrants: top-left is blue, top-right is white, bottom-left is blue, and bottom-right is red. The words "CITY OF LIVE OAK" are written in a light green, serif font along the top inner edge of the seal, and "EST. 1960" is written along the bottom inner edge. The entire seal is surrounded by a light green double-line border.

61 – Stormwater Utility Fund

The Stormwater Utility Fund accounts for monies associated with the City's stormwater management program. A monthly fee is collected from all residential and commercial properties based on the properties amount of impervious surface. The revenue generated by the fee cannot be used for purposes beyond those identified for the stormwater management program.

**STORMWATER OPERATIONS FUND
APPROVED BUDGET
FISCAL YEAR 2023/2024**

Beginning Fund Balance October 1, 2023:		\$ 395,877			
Estimated Revenues:		658,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Operations	409,100	35,600	427,500	-	872,200
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>43,231</u>	<u>43,231</u>
Total Expenditures	<u>409,100</u>	<u>35,600</u>	<u>427,500</u>	<u>43,231</u>	<u>915,431</u>
Net Revenues/Expenditures					<u>(257,431)</u>
Ending Fund Balance September 30, 2024:					<u>\$ 138,446</u>

**STORMWATER OPERATIONS FUND
APPROVED BUDGET
FISCAL YEAR 2022/2023
(AS AMENDED)**

Beginning Fund Balance October 1, 2022:		\$ 360,415			
Estimated Revenues:		651,500			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Operations	390,000	32,750	424,500	-	847,250
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,693</u>	<u>35,693</u>
Total Expenditures	<u>390,000</u>	<u>32,750</u>	<u>424,500</u>	<u>35,693</u>	<u>882,943</u>
Net Revenues/Expenditures					<u>(231,443)</u>
Ending Fund Balance September 30, 2023:					<u>\$ 128,972</u>

City of Live Oak
Stormwater Operations Fund
2023/2024 Approved Budget

	<u>Audited 2021/2022 Actual</u>	<u>Current FY 2022/23</u>		<u>Approved Budget FY 2023/24</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
STORMWATER REVENUE					
348.205 Storm Water Utility Fee	598,118	650,000	620,000	650,000	-
349.900 Storm Water Application Fee	900	-	3,600	-	-
360.000 Interest Income	<u>2,235</u>	<u>1,500</u>	<u>13,000</u>	<u>8,000</u>	<u>6,500</u>
TOTAL STORMWATER REVENUE	601,253	651,500	636,600	658,000	6,500
 TOTAL REVENUES	 <u>601,253</u>	 <u>651,500</u>	 <u>636,600</u>	 <u>658,000</u>	 <u>6,500</u>

City of Live Oak
Stormwater Operations Fund
2023/2024 Approved Budget

	Audited	Current FY 2022/23		Approved	Budget
	2021/2022 Actual	Amended Budget	Projected End-of-Year	Budget FY 2023/24	Increase/ (Decrease)
EXPENDITURES					
PERSONNEL SERVICES					
567.100 Salaries	265,374	262,500	230,000	272,000	9,500
567.199 Overtime	556	3,000	1,000	3,000	-
567.200 F.I.C.A. Taxes	20,009	21,250	18,000	21,500	250
567.210 Group Insurance	43,853	48,250	48,250	53,100	4,850
567.230 Retirement	47,488	49,000	42,000	53,000	4,000
567.240 Workers Comp Insurance	6,574	6,000	6,345	6,500	500
TOTAL PERSONNEL SERVICES	383,854	390,000	345,595	409,100	19,100
SUPPLIES EXPENSES					
567.300 Uniforms	941	4,000	4,000	4,850	850
567.310 Office Supplies	648	1,000	150	1,000	-
567.333 Petroleum Products	18,960	22,750	18,000	22,750	-
567.337 Public Education Supplies	-	1,500	-	1,500	-
567.350 Safety Supplies	695	2,500	1,000	2,500	-
567.365 Small Power & Hand Tools	440	1,000	1,000	3,000	2,000
TOTAL SUPPLIES EXPENSES	21,684	32,750	24,150	35,600	2,850
OTHER SERVICES & CHARGES					
567.400 Professional Fees	44,627	78,000	65,000	78,000	-
567.402 SAWS Billing Fees	3,470	7,000	3,500	5,000	(2,000)
567.415 Telephone	3,125	3,000	3,200	3,000	-
567.425 Conferences & Training	204	1,500	1,000	6,500	5,000
567.445 Contract Maintenance	12,057	29,000	12,000	29,000	-
567.456 Flood Channel Const & Maint	3,615	200,000	10,000	200,000	-
567.458 Vehicle Maint Services	19,946	30,000	25,000	30,000	-
567.470 Equipment Rentals	-	1,000	1,000	1,000	-
567.487 Support Fee	75,000	75,000	75,000	75,000	-
567.499 Depreciation Expense	16,361	-	-	-	-
TOTAL OTHER SERVICES & CHARGES	178,405	424,500	195,700	427,500	3,000
CAPITAL OUTLAY					
567.580 Operating Equipment	16,000	-	-	-	-
TOTAL CAPITAL OUTLAY	16,000	-	-	-	-
TOTAL 567- OPERATING EXPENDITURES	599,943	847,250	565,445	872,200	24,950

City of Live Oak
Stormwater Operations Fund
2023/2024 Approved Budget

	<u>Audited 2021/2022 Actual</u>	<u>Current FY 2022/23</u>		<u>Approved Budget FY 2023/24</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
OTHER FINANCING USES					
OPERATING TRANSFER OUT					
700.600 Transfer to Asset Replacement Fund	64,881	35,693	35,693	43,231	7,538
TOTAL 700-OTHER FINANCING USES	<u>64,881</u>	<u>35,693</u>	<u>35,693</u>	<u>43,231</u>	<u>7,538</u>
TOTAL 567-STORMWATER OPERATIONS	<u>664,824</u>	<u>882,943</u>	<u>601,138</u>	<u>915,431</u>	<u>32,488</u>

Public Works - Stormwater Operations

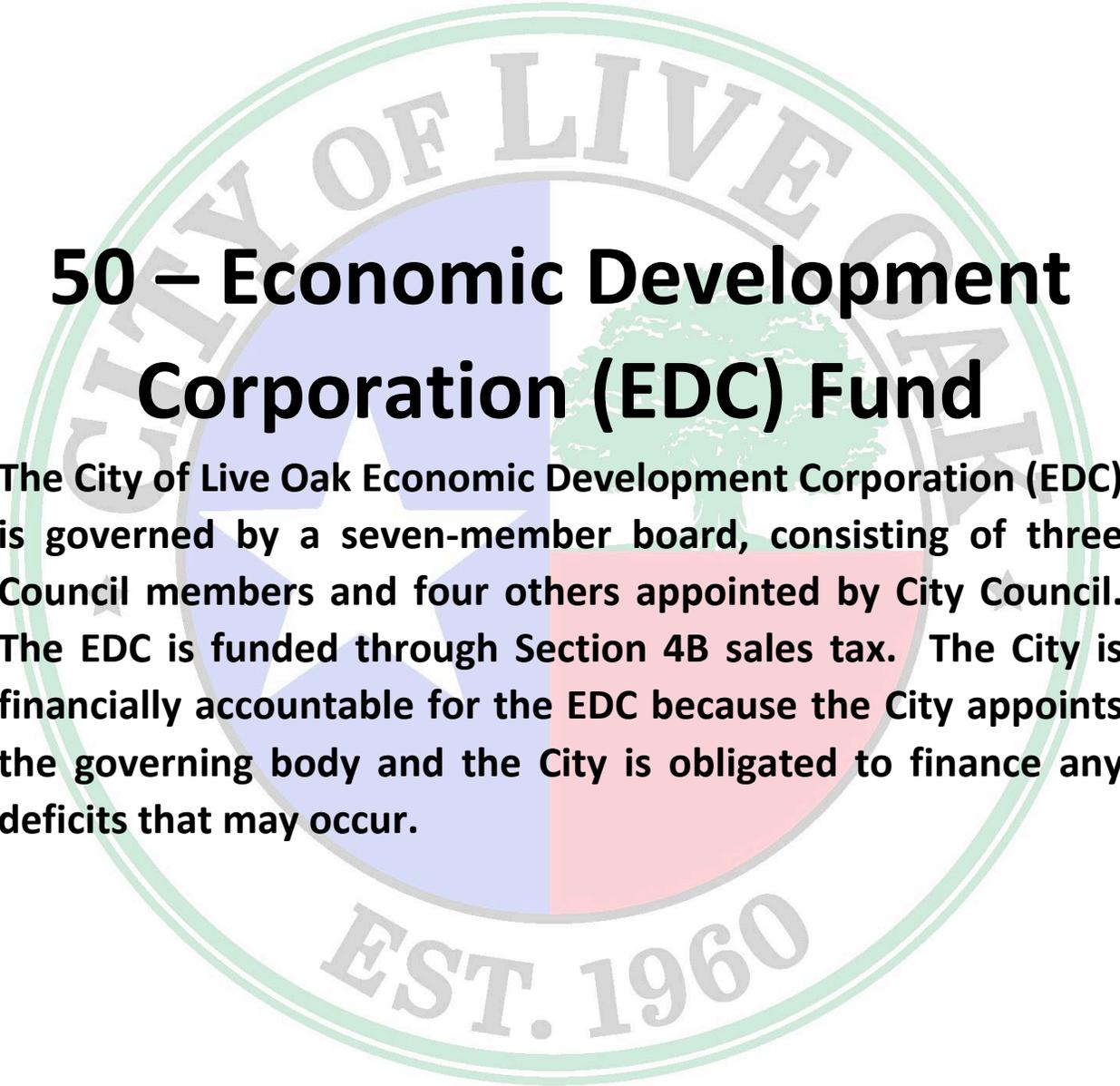
Positions	FY 2023	FY 2024
Assistant Public Works Director	0.5	0.5
Crew Leader - Stormwater	1.0	1.0
Heavy Equipment Operator	2.0	2.0
Stormwater Maintenance Worker	<u>1.0</u>	<u>1.0</u>
Total Positions	4.5	4.5

The Stormwater department administers and implements a Texas Pollutant Discharge Elimination System (TPDES) plan and oversees street sweeping and flood channel drainage maintenance.

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Assistant Public Works Director	23	\$90,640	\$114,280	\$137,919
Crew Leader - Stormwater	9	\$45,779	\$57,719	\$69,659
Heavy Equipment Operator	7	\$41,523	\$52,353	\$63,182
Stormwater Maintenance Worker	4	\$35,869	\$45,224	\$54,579







50 – Economic Development Corporation (EDC) Fund

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

**ECONOMIC DEVELOPMENT CORPORATION
APPROVED BUDGET
FISCAL YEAR 2023/2024**

Beginning Fund Balance October 1, 2023:		\$ 4,961,360			
Estimated Revenues:		2,968,886			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Economic Development	141,780	9,200	2,613,061	557,310	3,321,351
Total Expenditures	<u>141,780</u>	<u>9,200</u>	<u>2,613,061</u>	<u>557,310</u>	<u>3,321,351</u>
Net Revenues/Expenditures					<u>(352,465)</u>
Ending Fund Balance September 30, 2024:					<u>\$ 4,608,895</u>

**ECONOMIC DEVELOPMENT CORPORATION
APPROVED BUDGET
FISCAL YEAR 2022/2023
(AS AMENDED)**

Beginning Fund Balance October 1, 2022:		\$ 5,197,490			
Estimated Revenues:		2,673,656			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Economic Development	137,750	6,300	3,077,949	630,000	3,851,999
Total Expenditures	<u>137,750</u>	<u>6,300</u>	<u>3,077,949</u>	<u>630,000</u>	<u>3,851,999</u>
Net Revenues/Expenditures					<u>(1,178,343)</u>
Ending Fund Balance September 30, 2023:					<u>\$ 4,019,147</u>

City of Live Oak
Economic Development Corporation Fund
2023/2024 Approved Budget

	<u>Audited 2021/22 Actual</u>	<u>Current FY 2022/23</u>		<u>Approved Budget FY 2023/24</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
TAXES - OTHER					
311.300 Sales & Use Tax Revenue	3,047,753	3,038,656	3,188,065	3,235,886	197,230
311.398 Sales Tax Incentive Payment	<u>(316,363)</u>	<u>(395,000)</u>	<u>(381,453)</u>	<u>(402,000)</u>	<u>(7,000)</u>
TOTAL TAXES - OTHER	2,731,390	2,643,656	2,806,612	2,833,886	190,230
INTEREST & MISCELLANEOUS					
360.000 Interest Income	35,285	20,000	230,000	125,000	105,000
370.900 Miscellaneous	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
TOTAL INTEREST & MISCELLANEOUS	45,285	30,000	240,000	135,000	105,000
TOTAL REVENUES	<u>2,776,675</u>	<u>2,673,656</u>	<u>3,046,612</u>	<u>2,968,886</u>	<u>295,230</u>

City of Live Oak
Economic Development Corporation Fund
2023/2024 Approved Budget

	<u>Audited</u> 2021/22 Actual	<u>Current FY 2022/23</u>		<u>Approved</u> Budget FY 2023/24	<u>Budget</u> Increase/ (Decrease)
		<u>Amended</u> Budget	<u>Projected</u> End-of-Year		
EXPENDITURES					
ADMINISTRATION DEPARTMENT					
PERSONNEL SERVICES					
400.100 Admin Support Salaries	78,688	98,000	98,000	102,000	4,000
400.199 Admin Support Overtime	1,296	1,000	128	-	(1,000)
400.200 F.I.C.A.	5,935	8,000	7,750	8,000	-
400.210 Group Insurance	10,543	11,750	10,000	11,750	-
400.230 Retirement	14,405	18,750	18,000	19,750	1,000
400.240 Workers Comp Insurance	235	250	265	280	30
TOTAL PERSONNEL SERVICES	<u>111,102</u>	<u>137,750</u>	<u>134,143</u>	<u>141,780</u>	<u>4,030</u>
SUPPLIES EXPENSES					
400.310 Office Supplies	1,019	3,000	1,600	3,000	-
400.320 Postage	-	1,200	-	1,200	-
400.330 Minor Tools & Equipment	774	600	600	3,500	2,900
400.333 Petroleum Products	241	1,500	350	1,500	-
TOTAL SUPPLIES EXPENSES	<u>2,034</u>	<u>6,300</u>	<u>2,550</u>	<u>9,200</u>	<u>2,900</u>
OTHER SERVICES & CHARGES					
400.400 Professional Fees	19,276	105,000	65,000	141,770	36,770
400.401 Marketing Services	17,745	17,500	17,000	24,500	7,000
400.415 Telephone	-	-	-	2,000	2,000
400.425 Conferences & Training	5,710	21,100	5,000	21,100	-
400.431 Promotional Activities	14,190	41,000	41,000	42,500	1,500
400.445 Maintenance Contracts	3,000	5,000	3,000	5,000	-
400.458 Vehicle Maint Services	102	500	100	420	(80)
400.480 Contingencies	-	1,000	250	1,000	-
400.481 Newsletter Inserts	52,911	105,000	89,000	105,000	-
400.485 Dues & Publications	41,403	9,650	15,000	9,150	(500)
400.486 Other ED Initiatives	99,592	130,000	60,000	280,000	150,000
TOTAL OTHER SERVICES & CHARGES	<u>253,929</u>	<u>435,750</u>	<u>295,350</u>	<u>632,440</u>	<u>196,690</u>

City of Live Oak
Economic Development Corporation Fund
2023/2024 Approved Budget

	<u>Audited</u> <u>2021/22</u> <u>Actual</u>	<u>Current FY 2022/23</u>		<u>Approved</u> <u>Budget</u> <u>FY 2023/24</u>	<u>Budget</u> <u>Increase/</u> <u>(Decrease)</u>
		<u>Amended</u> <u>Budget</u>	<u>Projected</u> <u>End-of-Year</u>		
CAPITAL OUTLAY					
500.581 Purchase of Water Rights	304,541	300,000	-	300,000	-
500.580 Land	300,975	230,000	208,500	157,310	(72,690)
560.595 Unspecified Capital	-	100,000	-	100,000	-
TOTAL CAPITAL OUTLAY	<u>605,516</u>	<u>630,000</u>	<u>208,500</u>	<u>557,310</u>	<u>(72,690)</u>
TOTAL 400-ADMINISTRATION DEPART	<u>972,581</u>	<u>1,209,800</u>	<u>640,543</u>	<u>1,340,730</u>	<u>130,930</u>
INTERFUND TRANSFERS					
OTHER FINANCING USES					
700.100 Transfer to General Fund	150,000	290,000	290,000	240,000	(50,000)
700.460 Transfer to Capital Proj. Fund	200,000	1,375,000	1,375,000	647,500	(727,500)
700.350 Transfers To Asset Replacement	63,185	58,702	58,702	176,859	118,157
700.400 Transfers to Debt Service	738,985	918,497	918,497	916,262	(2,235)
TOTAL OTHER FINANCING USES	<u>1,152,170</u>	<u>2,642,199</u>	<u>2,642,199</u>	<u>1,980,621</u>	<u>(661,578)</u>
TOTAL 700-INTERFUND TRANSFERS	<u>1,152,170</u>	<u>2,642,199</u>	<u>2,642,199</u>	<u>1,980,621</u>	<u>(661,578)</u>
TOTAL EXPENDITURES	<u>2,124,751</u>	<u>3,851,999</u>	<u>3,282,742</u>	<u>3,321,351</u>	<u>(530,648)</u>

Economic Development Corporation

Positions	FY 2023	FY 2024
Assistant City Manager	0.3	0.3
EDC Manager	0.0	0.8
Executive Assistant	<u>0.8</u>	<u>0.0</u>
Total Positions	1.1	1.1

The Economic Development Corporation provides administration of business creation, development, expansion, recruitment programs, and coordinates marketing and public relations programming to effectively market the City.

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Assistant City Manager	30	\$127,539	\$160,803	\$194,066
EDC Manager	18	\$71,019	\$89,541	\$108,063



City of Live Oak
Economic Development Corporation Fund
Capital Requests
2023/2024 Approved Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Economic Development Corporation			
Capital Projects			
50-500.581	Water Rights		\$ 300,000
50-500.580	Land (Carry over)		157,310
50-560.595	Unspecified Capital		<u>100,000</u>
Total Economic Development Corporation Fund Requests			<u>\$ 557,310</u>
Economic Development Corporation			
Cash Support			
50-700.100	TxDot Maintenance (Year 2 of 3) to General Fund		40,000
50-700.100	1/2 Parks Master Plan to General Fund		50,000
50-700.460	1/2 Toepperwein Rd Median, ROW Beautification to Capital Proj Fund		37,500
50-700.460	Modernizing existing monumentation to Capital Proj Fund		60,000
50-700.460	Shin Oak Walking Trail to Capital Proj Fund		200,000
50-700.460	1/2 Design Rehab Main Park Parking Lot and Drive to Capital Proj Fund		150,000
50-700.460	Monument Signage - RBFCU to Capital Proj Fund		<u>200,000</u>
Total Economic Development Corporation Fund Requests			<u>\$ 737,500</u>



Capital Information

**City of Live Oak
General Fund
Capital Requests
2023/2024 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
City Secretary			
10-405.579	Office Equipment		
	Scanner for Laserfiche	\$ 1,500	
10-405-591	Software		
	Open records management system	12,300	
	Archive Social (software for social media retention)	<u>7,200</u>	\$ 21,000
Municipal Court			
10-430.578	Office Furniture		
	(3) Desks/workstations		36,000
Finance Department			
10-470.578	Office Equipment		
	Mailing machine		15,000
Police Department			
10-530.583	Safety Equipment		
	(6) Body armor - replacement patrol	7,290	
	Armor Express Bravo Overt carrier	5,330	
	New rifle armor plates	9,000	
	Self-aid/Buddy-aid medical kits	480	
	Medical kit carriers	150	
	Stop stick piranha	500	
	PPE equipment	3,000	
10-530.595	Other Capital		
	K-9 to replace Warrant	14,000	
	Command bus cover	19,000	
	Cellbrite premium and training	18,600	
	PTT radio SWAT (5 at 1,705)	8,525	
	Kevlar helmets (10 at 895)	8,950	
	RTS ballistic armor (4 at 6,000)	24,000	
	Officer body camera w/ Command Central Software)	45,925	
	Desk/Workstation	8,000	
10-530.651	PD Donation Expenditures		
	Various program/projects/items	<u>2,540</u>	175,290

**City of Live Oak
General Fund
Capital Requests
2023/2024 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Fire Department			
10-540.530	Buildings		
	Chief360 Station Alerting System installation	66,035	
	Fire Department Seal/Building Signage	8,000	
10-540.580	Operating Equipment		
	ToughPad Rugged Laptop - CF-33LE-13VM	4,900	
	65lb Washer extractors (2 at 20,000)	40,000	
	Additional dryer rack for wash room	5,000	
	Training room rolling chairs (24)	8,400	
	Training room sliding chairs (21)	6,070	
	Training room podium	1,000	
	Training room shipping of items	1,000	
	Training room audio/visual equipment	5,000	
	Training room paint and minor fix ups	<u>5,000</u>	150,405
Public Works			
10-560.530	Building & Structures		
	Energy conservation measures	50,000	
	Relocate washer/dryer in Animal Control	35,000	
	Sprinkler system and landscape municipal complex	50,000	
	Update city facilities	100,000	
	Replace roof on Animal Control Facility	40,000	
10-560.570	Equipment		
	Yard gates with heavy-duty controllers	100,000	
	Facility Signage	<u>40,000</u>	415,000
Street Maintenance			
10-562.570	Equipment		
	Used Back Hoe from the Utility Department	60,000	
	Enclosed Cargo/Tool Trailer	<u>10,000</u>	70,000
Animal Control			
10-564.570	Operating Equipment		
	Computer Monitors	1,600	
	Industrial washer and dryer	<u>16,000</u>	17,600
Parks Maintenance			
10-565.530	Building & Structures		
	Rehab game fields		100,000

**City of Live Oak
General Fund
Capital Requests
2023/2024 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Recreation			
10-566.588	Pool Rehab New pool liner		100,000
Information Technology			
10-685.579	Computer Equipment		
	(15) Dell Optiplex 3060 SFF - PC replacement plan	20,025	
	(4) Dell Latitude 15 3000 Series laptops	6,600	
	(4) Dell Latitude 15 5000 Series laptops	10,800	
	Axcient360 Backup Solution (Hardware and Installation)	23,325	
	WiFi at Main City Park	20,000	
	Upgrade wireless systems to WiFi6	6,000	
	Various other hardware requests	5,000	
10-685.591	Software		
	MS 365 Business Standard (69 licenses*\$12.50/month)	10,356	
	MS 365 Apps for Business (26 licenses*\$8.30/month)	2,592	
	MS 365 Business Basic (79 licenses*\$6.00/month)	5,688	
	SentinelOne Automated Threat Removal (146*\$6.65/month)	11,652	
	Huntress MDR (158*\$2.98/month)	5,652	
	Adobe Acrobat, other miscellaneous requests	4,060	131,750
	Total General Fund Capital Requests (Funded)		<u>\$ 1,232,045</u>

**City of Live Oak
General Fund
Reserve Funded Items
2023/2024 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Capital Requests		\$ 1,232,045	
Transfer to Capital Project Fund for various projects		1,200,000	
Less amount funded through recurring revenue		<u>(463,820)</u>	\$ 1,968,225
Transfer to Asset Replacement (Capital)		948,220	
Less amount funded through recurring revenue		<u>(425,000)</u>	523,220
City Council			
10-401.480	Contingencies		200,000
City Manager			
10-402.480	Contingencies		15,000
Finance			
10-470.400	Professional Fees - Salary Compensation Study		50,000
Police Department			
10-530.480	Contingencies (Video equipment failure)		20,000
Dispatch (Communications)			
10-535.480	Contingencies (Radio equipment failure and/or programming)		9,500
Fire Department			
10-540.480	Contingencies (Repairs to the older fire apparatuses)		100,000
Public Works			
10-560-461	Emergency Contingencies		
	Unforeseen Maintenance Issues	20,000	
	Fuel costs over anticipated \$ per gallon	41,840	
	Major HVAC Repairs/Replacements	20,360	
	Major mechanical Repairs	18,800	
	Fleet accident repairs and reconditioning	9,000	
	Major repairs to older Fire Apparatuses	<u>50,000</u>	160,000

**City of Live Oak
General Fund
Reserve Funded Items
2023/2024 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Street Maintenance			
10-562.461	Emergency Contingencies for major street repairs		100,000
Parks Maintenance			
10-565.400	Professional Fees - Park Plan (1/2 of total cost)		50,000
Information Technology			
10-685.480	Contingencies		<u>20,000</u>
	Total Reserve Funded Items		<u>\$ 3,215,945</u>

**City of Live Oak
Asset Replacement Fund
Capital Requests
2023/2024 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Police Department			
35-530.586	Vehicles		
	(1) Interceptor utility vehicle (Patrol Unit)	\$ 46,000	
	(1) Unmarked vehicle (CID)	46,000	
35-530.597	Vehicle Equipment		
	(1) Patrol unit equipment and installation	44,000	
	(1) CID unit equipment and installation	<u>4,000</u>	\$ 140,000
Street Maintenance			
35-562.580	Operating Equipment		
	(1) ATV Mule		25,000
Parks Maintenance			
35-565.580	Operating Equipment		
	(2) Jacobsen HR 9016 16' turfgrass mower		240,000
Stormwater Department			
35-567.580	Operating Equipment		
	Street Sweeper (Carry over)	390,000	
	(1) Lazer Z Diesel zero turn	<u>24,000</u>	414,000
Fire Department			
35-540.586	Vehicles		
	Change orders to on the two new fire apparatuses		30,000
Development Services			
35-682.586	Vehicles		
	Replace the Explorer admin vehicle		65,000
Economic Development			
35-400.586	Vehicles		
	Replace the Explorer admin vehicle		<u>50,000</u>
	Total Asset Replacement Fund Requests		<u><u>\$ 964,000</u></u>

**City of Live Oak
Forfeiture Fund
Capital Requests
2023/2024 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Police Department			
11-531.582	Machinery & Equipment Trailer Camera	\$ 45,000	
11-531.583	Safety Equipment Miscellaneous - TBD	20,000	
11-531.595	Other Capital Miscellaneous - TBD	<u>10,000</u>	<u>75,000</u>
	Total Forfeiture Fund Requests		<u><u>\$ 75,000</u></u>

City of Live Oak
Court Technology Fund
Capital Requests
2023/2024 Approved Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Municipal Court			
15-430.579	Computer Equipment		
	Laptop	\$ 2,500	
	Misc software/hardware technology	<u>7,500</u>	<u>\$ 10,000</u>
	 Total Court Technology Fund Requests		 <u><u>\$ 10,000</u></u>

**City of Live Oak
 Court Security Fund
 Capital Requests
 2023/2024 Approved Budget**

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

**City of Live Oak
 Emergency Radio System Fund
 Capital Requests
 2023/2024 Approved Budget**

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

**City of Live Oak
PEG Fund
Capital Requests
2023/2024 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Public, Educational and Governmental Access Channel (PEG) Fund			
18-400.595	Other Capital		
	Video wall in council chambers	\$ 40,000	
	Audio/Video Equipment for streaming	<u>25,000</u>	<u>\$ 65,000</u>
	 Total PEG Fund Requests		 <u><u>\$ 65,000</u></u>

**City of Live Oak
Alamo Regional SWAT Fund
Capital Requests
2023/2024 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Alamo Regional SWAT Fund			
19-530.583	Safety Equipment		
	(3) Glock 17T - Simunition training pistols	\$ 1,380	
	(3) AR-15 - Simunition training bolts	560	
	Protective Gear	1,000	
19-530.595	Other Capital		
	(1) Team rifle	6,000	
	Kinetic breaching tool	<u>11,000</u>	<u>\$ 19,940</u>
	 Total Alamo Regional SWAT Fund Requests		 <u><u>\$ 19,940</u></u>

**City of Live Oak
2022 GO Bond Fund
Project Requests
2023/2024 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
2022 GO Bond Fund			
45-400.400	Professional Fees - Administration Arbitrage liability, fees	\$ 305,000	
45-562.400	Professional Fees - Street Bond Projects Design, engineering and project management	528,082	
45-562.500	Construction - Street Bond Projects Construction costs	<u>17,305,280</u>	
	Total 2022 GO Bond Fund Requests		<u>\$ 18,138,362</u>

**City of Live Oak
Capital Projects Fund
Project Requests
2023/2024 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Capital Projects Funds			
46-560.400	Professional Fees		
	Facilities Planning includes City Pool area	\$ 125,000	
	Shin Oak Bridge pedestrian/bike crossing planning/design	30,000	
	Firehouse facility improvement review	100,000	
	Lead & copper supply inventory/testing water system	200,000	
46-560.500	Construction		
	Facility Upgrades	150,000	
	Sewer Line Rehab	733,598	
	Replace galvanize steel water main	170,000	
	Toepperwein Rd. waterline extension	175,000	
46-562.597	Park Equipment		
	Playground Equipment	54,328	
46-565.400	Professional Fees		
	Clubhouse/pool/bathroom planning/design	100,000	
	Main Park parking lots/driveway rehabilitation design	300,000	
46-565.500	Constructions - Park Projects		
	LOTC Walking Trail Phase II	200,000	
	Shin Oak-Village Oak Walking Trail	200,000	
46-691.530	Buildings & Structures		
	Median & ROW beautification	75,000	
	Modernizing existing monumentation	60,000	
	Monument signage - RBFCU Property	200,000	
46-692.500	Construction-Streets		
	Sidewalk/Curb/Ramps/Driveways Program	100,000	
	Street Repair Program	250,000	
		<u>250,000</u>	<u>3,222,926</u>
	Total Capital Projects Fund Requests		<u><u>\$ 3,222,926</u></u>

**City of Live Oak
Capital Projects Fund
2023/2024 Approved Project Budgets
(As Amended)**

Description	Fiscal Year Ending					Total
	Actual 9/30/2022	Projected 9/30/2023	Budget 9/30/2024	Budget 9/30/2025	Budget 9/30/2026	
Beginning Fund Balance	\$ 738,369	\$ 2,893,067	\$ 2,922,183	\$ 1,621,757	\$ 2,219,257	\$ 738,369
Revenues:						
General Fund Transfer	550,000	550,000	1,200,000	1,945,000	550,000	4,795,000
General Fund Transfer-ARPA related	1,750,000	2,341,000	-	-	-	4,091,000
EDC Project Related Transfer	200,000	1,375,000	647,500	1,145,000	-	3,367,500
Interest Income	6,127	100,000	75,000	25,000	25,000	231,127
Total Revenue:	<u>2,506,127</u>	<u>4,366,000</u>	<u>1,922,500</u>	<u>3,115,000</u>	<u>575,000</u>	<u>12,484,627</u>
Total Funds	\$ 3,244,496	\$ 7,259,067	\$ 4,844,683	\$ 4,736,757	\$ 2,794,257	13,222,996
Project Expenditures:						
General Projects						
Toepperwein Fence Project - Phase II	70,526	254,978	-	-	-	325,504
Main Park Playground Equipment (Acorn)	107,434	322,301	-	-	-	429,735
Facilities Planning	-	-	125,000	-	-	125,000
Facility Upgrades	-	-	150,000	-	-	150,000
Sidewalk/Curb/Ramps/Driveways Program	-	-	100,000	100,000	100,000	300,000
Street Repair Program	-	-	250,000	250,000	250,000	750,000
Pool/Clubhouse/Restroom/Office-Planning	-	-	100,000	-	-	100,000
Pool/Clubhouse/Restroom/Office-Construct	-	-	-	450,000	-	450,000
Ped/Bicycle Crossing Shin Oak Bridge-Plan	-	-	30,000	-	-	30,000
Firehouse Facility Improvements Review	-	-	100,000	-	-	100,000
Total General Projects	<u>177,960</u>	<u>577,279</u>	<u>855,000</u>	<u>800,000</u>	<u>350,000</u>	<u>2,760,239</u>
ARPA Supported Projects						
Generator Project	118,280	1,355,800	-	-	-	1,474,080
Sewer Line Televising and Rehabilitation	43,053	560,742	733,598	-	-	1,337,393
Main Park Pavilion	-	177,000	-	-	-	177,000
Main Park Walking Trails	12,136	220,391	-	-	-	232,527
Main Park Playground Equipment (Hilltop)	-	445,672	54,328	-	-	500,000
Replace Galvanize Steel Water Main	-	-	170,000	-	-	170,000
Lead & Copper Supply Inventory/ Testing	-	-	200,000	-	-	200,000
Total ARPA Supported Projects	<u>173,469</u>	<u>2,759,605</u>	<u>1,157,926</u>	<u>-</u>	<u>-</u>	<u>4,091,000</u>
EDC Supported Projects						
LOTC Walking Trail Phase I	-	300,000	-	-	-	300,000
LOTC Walking Trail Phase II	-	-	200,000	-	-	200,000
Woodcrest Park Walking Trail	-	400,000	-	-	-	400,000
Toepperwein Rd. Waterline Extension	-	-	175,000	-	-	175,000
Hilltop Playground/Playscape - Additional	-	300,000	-	-	-	300,000
Median & ROW Beautification	-	-	75,000	-	-	75,000
Modernizing existing monumentation	-	-	60,000	-	-	60,000
Shin Oak to Village Oak Walking Trail	-	-	200,000	-	-	200,000
Main Park Parking Lots/Drives Design	-	-	300,000	-	-	300,000
Main Park Parking Lots/Drives Construction	-	-	-	1,717,500	572,500	2,290,000
Monuments Signage - RBFCU Prop	-	-	200,000	-	-	200,000
Total EDC Supported Projects	<u>-</u>	<u>1,000,000</u>	<u>1,210,000</u>	<u>1,717,500</u>	<u>572,500</u>	<u>4,500,000</u>
Total Project Expenditures	<u>351,429</u>	<u>4,336,884</u>	<u>3,222,926</u>	<u>2,517,500</u>	<u>922,500</u>	<u>11,351,239</u>
Ending Fund Balance	<u>\$ 2,893,067</u>	<u>\$ 2,922,183</u>	<u>\$ 1,621,757</u>	<u>\$ 2,219,257</u>	<u>\$ 1,871,757</u>	<u>\$ 1,871,757</u>

City of Live Oak
Utility Development/Renewal and Replacement Fund
Capital Requests
2023/2024 Approved Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Utilities			
30-560.560	Water/Sewer System Renewal		
	Commercial Meter Replacement Program	\$ 50,000	
	Repair Ground Storage Tank-Marigold Trace	60,000	
	Emergency Water Well Services	100,000	
	Inserta Valves Installed for Isolation Valves	50,000	
	Water Main Values Maintenece Program	<u>75,000</u>	\$ 335,000
30-560.561	Water/Sewer System Extension		
	Unforeseen extensions		50,000
30-560.574	Vehicles/Equipment		
	Replace 2014 John Deere Back Hoe Model 410L		200,000
30-560.578	Office Equipement		
	Replace Backflow Prevention Testing/Tracking Software		15,000
30-560.588	Small Equipment Replacement		
	Miscellaneous Equipment		<u>5,000</u>
	Total Utility Development and R&R Fund Requests		<u>\$ 605,000</u>

City of Live Oak
Economic Development Corporation Fund
Capital Requests
2023/2024 Approved Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Economic Development Corporation			
Capital Projects			
50-500.581	Water Rights		\$ 300,000
50-500.580	Land (Carry over)		157,310
50-560.595	Unspecified Capital		<u>100,000</u>
Total Economic Development Corporation Fund Requests			<u>\$ 557,310</u>
Economic Development Corporation			
Cash Support			
50-700.100	TxDot Maintenance (Year 2 of 3) to General Fund		40,000
50-700.100	1/2 Parks Master Plan to General Fund		50,000
50-700.460	1/2 Toepperwein Rd Median, ROW Beautification to Capital Proj Fund		37,500
50-700.460	Modernizing existing monumentation to Capital Proj Fund		60,000
50-700.460	Shin Oak Walking Trail to Capital Proj Fund		200,000
50-700.460	1/2 Design Rehab Main Park Parking Lot and Drive to Capital Proj Fund		150,000
50-700.460	Monument Signage - RBFCU to Capital Proj Fund		<u>200,000</u>
Total Economic Development Corporation Fund Requests			<u>\$ 737,500</u>





Personnel Information



CITY OF LIVE OAK 2023/24 APPROVED POSITIONS

Approved Titles	Grade	Min Step	Calculated Midpoint	Max Step
City Manager	35	162,776	205,230	247,683
Assistant City Manager	30	127,539	160,803	194,066
Director of Finance and Administrative Services	26	104,927	132,293	159,659
Fire Chief/Fire Marshal	26	104,927	132,293	159,659
Police Chief	26	104,927	132,293	159,659
Director of Public Works	26	104,927	132,293	159,659
Assistant Public Works Director	23	90,640	114,280	137,919
Accounting and Human Resources Manager	18	71,019	89,541	108,063
City Secretary	18	71,019	89,541	108,063
EDC Manager	18	71,019	89,541	108,063
Deputy Fire Marshal	13	55,645	70,158	84,671
Animal Control Supervisor	11	50,472	63,636	76,799
Fleet Services Supervisor	11	50,472	63,636	76,799
Parks Supervisor	11	50,472	63,636	76,799
Recreation and Special Events Manager	11	50,472	63,636	76,799
Telecommunications Shift Supervisor	11	50,472	63,636	76,799
Utilities Supervisor	11	50,472	63,636	76,799
Code Enforcement Supervisor	11	50,472	63,636	76,799
Public Works Coordinator*	11	50,472	63,636	76,799
Crime Victims Liaison/Crime Intelligence Analyst	10	48,068	60,605	73,142
Human Resources Generalist	10	48,068	60,605	73,142
Purchasing and Grant Coordinator	10	48,068	60,605	73,142
Clerk of Court	9	45,779	57,719	69,659
Crew Leader	9	45,779	57,719	69,659
Facilities Project Manager	9	45,779	57,719	69,659
Telecommunications Officer	8	43,599	54,971	66,342
Administrative Assistant	7	41,523	52,353	63,182
Code Enforcement Officer	7	41,523	52,353	63,182
Heavy Equipment Operator	7	41,523	52,353	63,182
Property and Evidence Room Technician	7	41,523	52,353	63,182
Police Records Specialist	7	41,523	52,353	63,182
Mechanic	6	39,546	49,860	60,174
Animal Control Officer	5	37,663	47,486	57,308
Deputy Court Clerk	5	37,663	47,486	57,308
Accounting and Payroll Specialist	5	37,663	47,486	57,308
Parks Maintenance Worker	4	35,869	45,224	54,579
Publics Work Maintenance Worker	4	35,869	45,224	54,579
Streets Maintenance Worker	4	35,869	45,224	54,579
Receptionist*	4	35,869	45,224	54,579
Storm Water Maintenance Worker	4	35,869	45,224	54,579
Utility Billing Specialist	4	35,869	45,224	54,579
Utilities Maintenance Worker	4	35,869	45,224	54,579

**CITY OF LIVE OAK
2023/24 APPROVED POSITIONS**

Approved Titles	Grade	Min Step	Calculated Midpoint	Max Step
Police Department				
Assistant Police Chief	P-5	101,074	122,293	143,512
Police Lieutenant	P-4	88,036	99,259	110,481
Police Sergeant	P-3	70,496	84,075	97,653
Police Sergeant - Detective	P-3	70,496	84,075	97,653
Patrol Corporal	P-2	64,625	73,877	83,129
Warrant Officer	P-2	64,625	73,877	83,129
Police Officer	P-1	57,751	66,019	74,287
Fire Department				
Assistant Fire Chief	F-5	92,074	109,809	127,544
Fire Captain	F-4	75,704	85,355	95,006
Fire Lieutenant	F-3	71,429	79,442	87,454
Fire Lieutenant 2nd Class	F-2	54,576	63,267	71,958
Firefighter/EMT	F-1	50,079	54,949	59,819

*Department evaluating positions and needs and will consolidate to one FTE.

**CITY OF LIVE OAK
APPROVED 2023/24 PAY PLAN - HOURLY**

STEP																		
GRADE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
1	14.90	15.27	15.65	16.04	16.44	16.85	17.28	17.71	18.15	18.60	19.07	19.55	20.03	20.54	21.05	21.57	22.11	22.67
2	15.64	16.03	16.43	16.84	17.27	17.70	18.14	18.59	19.06	19.53	20.02	20.52	21.04	21.56	22.10	22.65	23.22	23.80
3	16.42	16.83	17.26	17.69	18.13	18.58	19.05	19.52	20.01	20.51	21.02	21.55	22.09	22.64	23.21	23.79	24.38	24.99
4	17.24	17.68	18.12	18.57	19.04	19.51	20.00	20.50	21.01	21.54	22.07	22.63	23.19	23.77	24.37	24.98	25.60	26.24
5	18.11	18.56	19.02	19.50	19.99	20.49	21.00	21.52	22.06	22.61	23.18	23.76	24.35	24.96	25.58	26.22	26.88	27.55
6	19.01	19.49	19.97	20.47	20.99	21.51	22.05	22.60	23.16	23.74	24.34	24.95	25.57	26.21	26.86	27.54	28.22	28.93
7	19.96	20.46	20.97	21.50	22.04	22.59	23.15	23.73	24.32	24.93	25.55	26.19	26.85	27.52	28.21	28.91	29.64	30.38
8	20.96	21.49	22.02	22.57	23.14	23.72	24.31	24.92	25.54	26.18	26.83	27.50	28.19	28.90	29.62	30.36	31.12	31.89
9	22.01	22.56	23.12	23.70	24.29	24.90	25.52	26.16	26.82	27.49	28.17	28.88	29.60	30.34	31.10	31.88	32.67	33.49
10	23.11	23.69	24.28	24.89	25.51	26.15	26.80	27.47	28.16	28.86	29.58	30.32	31.08	31.86	32.65	33.47	34.31	35.16
11	24.27	24.87	25.49	26.13	26.78	27.45	28.14	28.84	29.56	30.30	31.06	31.84	32.63	33.45	34.29	35.14	36.02	36.92
12	25.48	26.12	26.77	27.44	28.12	28.83	29.55	30.29	31.04	31.82	32.61	33.43	34.27	35.12	36.00	36.90	37.82	38.77
13	26.75	27.42	28.11	28.81	29.53	30.27	31.02	31.80	32.60	33.41	34.25	35.10	35.98	36.88	37.80	38.75	39.71	40.71
14	28.09	28.79	29.51	30.25	31.01	31.78	32.58	33.39	34.22	35.08	35.96	36.86	37.78	38.72	39.69	40.68	41.70	42.74
15	29.49	30.23	30.99	31.76	32.56	33.37	34.20	35.06	35.94	36.83	37.76	38.70	39.67	40.66	41.68	42.72	43.78	44.88
16	30.97	31.74	32.54	33.35	34.18	35.04	35.91	36.81	37.73	38.68	39.64	40.63	41.65	42.69	43.76	44.85	45.97	47.12
17	32.52	33.33	34.16	35.02	35.89	36.79	37.71	38.65	39.62	40.61	41.63	42.67	43.73	44.83	45.95	47.10	48.27	49.48
18	34.14	35.00	35.87	36.77	37.69	38.63	39.60	40.59	41.60	42.64	43.71	44.80	45.92	47.07	48.24	49.45	50.69	51.95
19	35.85	36.75	37.67	38.61	39.57	40.56	41.58	42.62	43.68	44.77	45.89	47.04	48.22	49.42	50.66	51.92	53.22	54.55
20	37.64	38.58	39.55	40.54	41.55	42.59	43.65	44.75	45.86	47.01	48.19	49.39	50.63	51.89	53.19	54.52	55.88	57.28
21	39.53	40.51	41.53	42.56	43.63	44.72	45.84	46.98	48.16	49.36	50.60	51.86	53.16	54.49	55.85	57.24	58.68	60.14
22	41.50	42.54	43.60	44.69	45.81	46.96	48.13	49.33	50.57	51.83	53.13	54.45	55.82	57.21	58.64	60.11	61.61	63.15
23	43.58	44.67	45.78	46.93	48.10	49.30	50.54	51.80	53.09	54.42	55.78	57.18	58.61	60.07	61.57	63.11	64.69	66.31
24	45.76	46.90	48.07	49.27	50.51	51.77	53.06	54.39	55.75	57.14	58.57	60.04	61.54	63.07	64.65	66.27	67.92	69.62
25	48.04	49.24	50.48	51.74	53.03	54.36	55.72	57.11	58.54	60.00	61.50	63.04	64.61	66.23	67.88	69.58	71.32	73.10
26	50.45	51.71	53.00	54.32	55.68	57.07	58.50	59.96	61.46	63.00	64.57	66.19	67.84	69.54	71.28	73.06	74.89	76.76
27	52.97	54.29	55.65	57.04	58.47	59.93	61.43	62.96	64.54	66.15	67.80	69.50	71.24	73.02	74.84	76.71	78.63	80.60
28	55.62	57.01	58.43	59.89	61.39	62.92	64.50	66.11	67.76	69.46	71.19	72.97	74.80	76.67	78.58	80.55	82.56	84.63
29	58.40	59.86	61.35	62.89	64.46	66.07	67.72	69.42	71.15	72.93	74.75	76.62	78.54	80.50	82.51	84.58	86.69	88.86
30	61.32	62.85	64.42	66.03	67.68	69.37	71.11	72.89	74.71	76.58	78.49	80.45	82.46	84.53	86.64	88.81	91.03	93.30
31	64.38	65.99	67.64	69.33	71.07	72.84	74.66	76.53	78.44	80.41	82.42	84.48	86.59	88.75	90.97	93.25	95.58	97.97
32	67.60	69.29	71.02	72.80	74.62	76.49	78.40	80.36	82.37	84.43	86.54	88.70	90.92	93.19	95.52	97.91	100.36	102.86
33	70.98	72.76	74.58	76.44	78.35	80.31	82.32	84.38	86.48	88.65	90.86	93.13	95.46	97.85	100.30	102.80	105.37	108.01
34	74.53	76.39	78.30	80.26	82.27	84.33	86.43	88.59	90.81	93.08	95.41	97.79	100.24	102.74	105.31	107.94	110.64	113.41
35	78.26	80.21	82.22	84.28	86.38	88.54	90.76	93.02	95.35	97.73	100.18	102.68	105.25	107.88	110.58	113.34	116.17	119.08

**CITY OF LIVE OAK
APPROVED 2023/24 PAY PLAN - ANNUAL**

STEP

GRADE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
1	30,985	31,760	32,554	33,368	34,202	35,057	35,933	36,832	37,753	38,696	39,664	40,655	41,672	42,714	43,781	44,876	45,998	47,148
2	32,535	33,348	34,182	35,036	35,912	36,810	37,730	38,673	39,640	40,631	41,647	42,688	43,755	44,849	45,970	47,120	48,298	49,505
3	34,161	35,015	35,891	36,788	37,708	38,650	39,617	40,607	41,622	42,663	43,729	44,822	45,943	47,092	48,269	49,476	50,713	51,980
4	35,869	36,766	37,685	38,627	39,593	40,583	41,597	42,637	43,703	44,796	45,916	47,064	48,240	49,446	50,682	51,949	53,248	54,579
5	37,663	38,604	39,569	40,559	41,573	42,612	43,677	44,769	45,888	47,036	48,212	49,417	50,652	51,919	53,216	54,547	55,911	57,308
6	39,546	40,535	41,548	42,587	43,651	44,743	45,861	47,008	48,183	49,387	50,622	51,888	53,185	54,514	55,877	57,274	58,706	60,174
7	41,523	42,561	43,625	44,716	45,834	46,980	48,154	49,358	50,592	51,857	53,153	54,482	55,844	57,240	58,671	60,138	61,641	63,182
8	43,599	44,689	45,807	46,952	48,126	49,329	50,562	51,826	53,122	54,450	55,811	57,206	58,636	60,102	61,605	63,145	64,723	66,342
9	45,779	46,924	48,097	49,299	50,532	51,795	53,090	54,417	55,778	57,172	58,601	60,066	61,568	63,107	64,685	66,302	67,960	69,659
10	48,068	49,270	50,502	51,764	53,058	54,385	55,744	57,138	58,567	60,031	61,531	63,070	64,646	66,263	67,919	69,617	71,358	73,142
11	50,472	51,733	53,027	54,352	55,711	57,104	58,532	59,995	61,495	63,032	64,608	66,223	67,879	69,576	71,315	73,098	74,926	76,799
12	52,995	54,320	55,678	57,070	58,497	59,959	61,458	62,995	64,570	66,184	67,838	69,534	71,273	73,055	74,881	76,753	78,672	80,639
13	55,645	57,036	58,462	59,924	61,422	62,957	64,531	66,144	67,798	69,493	71,230	73,011	74,836	76,707	78,625	80,591	82,605	84,671
14	58,427	59,888	61,385	62,920	64,493	66,105	67,758	69,452	71,188	72,968	74,792	76,662	78,578	80,543	82,556	84,620	86,736	88,904
15	61,349	62,882	64,454	66,066	67,717	69,410	71,146	72,924	74,747	76,616	78,531	80,495	82,507	84,570	86,684	88,851	91,072	93,349
16	64,416	66,027	67,677	69,369	71,103	72,881	74,703	76,570	78,485	80,447	82,458	84,520	86,632	88,798	91,018	93,294	95,626	98,017
17	67,637	69,328	71,061	72,838	74,658	76,525	78,438	80,399	82,409	84,469	86,581	88,745	90,964	93,238	95,569	97,958	100,407	102,918
18	71,019	72,794	74,614	76,479	78,391	80,351	82,360	84,419	86,529	88,693	90,910	93,183	95,512	97,900	100,348	102,856	105,428	108,063
19	74,570	76,434	78,345	80,303	82,311	84,369	86,478	88,640	90,856	93,127	95,456	97,842	100,288	102,795	105,365	107,999	110,699	113,467
20	78,298	80,256	82,262	84,319	86,427	88,587	90,802	93,072	95,399	97,784	100,228	102,734	105,302	107,935	110,633	113,399	116,234	119,140
21	82,213	84,268	86,375	88,534	90,748	93,017	95,342	97,726	100,169	102,673	105,240	107,871	110,567	113,332	116,165	119,069	122,046	125,097
22	86,324	88,482	90,694	92,961	95,285	97,667	100,109	102,612	105,177	107,807	110,502	113,264	116,096	118,998	121,973	125,023	128,148	131,352
23	90,640	92,906	95,229	97,609	100,050	102,551	105,115	107,742	110,436	113,197	116,027	118,927	121,901	124,948	128,072	131,274	134,555	137,919
24	95,172	97,551	99,990	102,490	105,052	107,678	110,370	113,129	115,958	118,857	121,828	124,874	127,996	131,196	134,475	137,837	141,283	144,815
25	99,931	102,429	104,989	107,614	110,305	113,062	115,889	118,786	121,756	124,800	127,920	131,117	134,395	137,755	141,199	144,729	148,347	152,056
26	104,927	107,550	110,239	112,995	115,820	118,715	121,683	124,725	127,843	131,039	134,315	137,673	141,115	144,643	148,259	151,966	155,765	159,659
27	110,173	112,928	115,751	118,645	121,611	124,651	127,767	130,962	134,236	137,591	141,031	144,557	148,171	151,875	155,672	159,564	163,553	167,642
28	115,682	118,574	121,538	124,577	127,691	130,884	134,156	137,510	140,947	144,471	148,083	151,785	155,580	159,469	163,456	167,542	171,731	176,024
29	121,466	124,503	127,615	130,806	134,076	137,428	140,864	144,385	147,995	151,695	155,487	159,374	163,358	167,442	171,629	175,919	180,317	184,825
30	127,539	130,728	133,996	137,346	140,780	144,299	147,907	151,604	155,394	159,279	163,261	167,343	171,526	175,815	180,210	184,715	189,333	194,066
31	133,916	137,264	140,696	144,213	147,819	151,514	155,302	159,185	163,164	167,243	171,424	175,710	180,103	184,605	189,220	193,951	198,800	203,770
32	140,612	144,128	147,731	151,424	155,210	159,090	163,067	167,144	171,322	175,605	179,996	184,495	189,108	193,836	198,681	203,648	208,740	213,958
33	147,643	151,334	155,117	158,995	162,970	167,044	171,220	175,501	179,889	184,386	188,995	193,720	198,563	203,527	208,616	213,831	219,177	224,656
34	155,025	158,901	162,873	166,945	171,119	175,397	179,781	184,276	188,883	193,605	198,445	203,406	208,491	213,704	219,046	224,522	230,136	235,889
35	162,776	166,846	171,017	175,292	179,675	184,166	188,771	193,490	198,327	203,285	208,367	213,577	218,916	224,389	229,999	235,749	241,642	247,683

CITY OF LIVE OAK APPROVED 2023/24 PAY PLAN														
FIRE - SALARY														
STEP														
GRADE	1	2	3	4	5	6	7	8	9	10	11	12	13	14
F-1	50,079	51,581	52,871	54,192	55,547	56,936	58,359	59,819						
F-2	54,576	56,213	57,619	59,059	60,536	62,049	63,600	65,190	66,820	68,491	70,203	71,958		
F-3	71,429	73,572	75,411	77,297	79,229	81,210	83,240	85,321	87,454					
F-4	75,704	77,975	79,925	81,923	83,971	86,070	88,222	90,428	92,688	95,006				
F-5	92,074	94,836	97,207	99,637	102,128	104,681	107,298	109,981	112,730	115,548	118,437	121,398	124,433	127,544

FIRE - HOURLY														
STEP														
GRADE	1	2	3	4	5	6	7	8	9	10	11	12	13	14
F-1	18.18	18.71	19.18	19.66	20.16	20.66	21.18	21.70						
F-2	19.80	20.39	20.91	21.43	21.96	22.51	23.08	23.65	24.24	24.85	25.50	26.11		
F-3	25.92	26.70	27.37	28.05	28.74	29.47	30.20	30.96	31.73					
F-4	27.47	28.30	29.00	29.73	30.47	31.23	32.01	32.81	33.63	34.47				
F-5	44.27	45.59	46.73	47.90	49.10	50.33	51.59	52.88	54.20	55.55	56.94	58.36	59.82	61.32

CITY OF LIVE OAK APPROVED 2023/24 PAY PLAN															
POLICE - SALARY															
STEP															
GRADE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
P-1	57,751	59,484	60,971	62,495	64,057	65,659	67,300	68,983	70,707	72,475	74,287				
P-2	64,625	66,564	68,228	69,934	71,682	73,474	75,311	77,194	79,123	81,101	83,129				
P-3	70,496	72,611	74,426	76,287	78,194	80,149	82,152	84,206	86,311	88,469	90,681	92,948	95,272	97,653	
P-4	88,036	90,677	92,944	95,267	97,649	100,090	102,592	105,157	107,786	110,481					
P-5	101,074	104,106	106,709	109,377	112,111	114,914	117,787	120,731	123,750	126,843	130,015	133,265	136,597	140,011	143,512

POLICE - HOURLY															
STEP															
GRADE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
P-1	27.77	28.60	29.31	30.04	30.79	31.56	32.36	33.16	33.99	34.84	35.72				
P-2	31.07	32.00	32.81	33.62	34.46	35.33	36.21	37.12	38.05	39.00	39.97				
P-3	33.89	34.91	35.78	36.68	37.60	38.54	39.50	40.49	41.49	42.53	43.60	44.68	45.80	46.94	
P-4	42.32	43.60	44.68	45.80	46.94	48.12	49.33	50.56	51.82	53.11					
P-5	48.59	50.06	51.30	52.58	53.89	55.25	56.63	58.05	59.49	60.98	62.50	64.07	65.67	67.31	68.99

CITY OF LIVE OAK
2023/24 APPROVED CERTIFICATION PAY

Type of Certification/License	Monthly Amount
Certified Municipal Clerk (Level I and Level II)	Each \$ 25.00
Professional in Human Resources (PHR) - CP	\$ 25.00
Senior Professional in Human Resources (SPHR) - SCP	\$ 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
Advanced EMT or Higher	\$ 25.00
Fire Inspector	\$ 25.00
Intermediate, Advanced or Masters Telecommunications Cert.	Each \$ 25.00

* \$150.00 Cap Per Employee

Type of Pay Incentive Pay	Monthly Amount
On-Call Pay	\$ 75.00
Communications Certified Training Officer (CTO) Pay	\$ 100.00
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
2023/24 Approved Seasonal Employee Pay Plan

Position	Current Hourly Rate	Proposed Hourly Rate
1st Year Lifeguard	\$ 13.00	\$ 13.50
2nd Year Lifeguard	\$ 14.00	\$ 14.50
Sr. Lifeguard	\$ 15.00	\$ 15.50
Lifeguard - Head Guard	\$ 20.00	\$ 20.00
Incentive Pay - Returning and New Hires		\$ 400.00



Miscellaneous Information

**CITY OF LIVE OAK
BUDGET TERMS AND DEFINITIONS**

The Annual Budget contains 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.

No-New-Revenue – 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.

Voter-Approval – 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.

