

A photograph of a crowd of people at an outdoor event, likely a parade or community gathering. Many individuals are holding American flags on poles. The scene is set outdoors with a clear sky and some greenery in the background. The text is overlaid on the image.

LIVE OAK

"STRENGTH IN COMMUNITY"

TEXAS

CITY MANAGER - SCOTT WAYMAN

2021/2022 Approved Annual Budget

October 1, 2021 - September 30, 2022

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 \$137,439, which is a 2.21% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$84,912.”
2. The record vote of each member of the governing body by name voting on the adoption of the 2021/2022 budget is as follows:

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

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

	Preceding Fiscal Year <u>2020/21</u>	Proposed Fiscal Year <u>2021/22</u>
a. The Property Tax Rate (<u>Adopted</u>)	\$0.412217	\$0.410220
b. The No-New-Revenue (NNR) Tax Rate	0.412217	0.410220
c. The NNR Maintenance & Operations Tax Rate	0.472289	0.472331
d. The Voter Approval Maintenance & Operations Tax Rate	0.488819	0.488862
e. The Total Voter Approval Tax Rate	0.587125	0.585358
f. The Total Voter Approval Tax Rate, adjusted for sales tax	0.427045	0.423492
g. The Debt Rate	0.098306	0.096496

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
ABSENT: None

4. The total amount of outstanding municipal debt obligations secured by property taxes is \$11,611,008. (including principal and interest). The total amount of outstanding debt obligations considered self-supporting is \$2,342,777. 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 2021-22 Principal & Interest Requirements for Debt Service are:

- a. Property Tax Supported Debt: \$1,412,655
- b. Self-Supporting Debt: \$909,730



City of Live Oak, Texas
Fiscal Year 2021-2022 Approved Budget
October 1, 2021 – September 30, 2022

City Council



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
Mayor Pro Team



Aaron Dahl
Council Member, Place 5

Executive Managers

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

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

City of Live Oak
Approved Budget 2021/22

MISCELLANEOUS STATISTICS

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

STATISTICS

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

UTILITIES

WATER

Residential Customers – 2,637
Commercial Customers - 170

SEWER

Residential Customers – 4,529
Commercial Customers - 229

PARKS & RECREATION

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

UNDERDEVELOPED PARK LAND

Blaha Park – 5 Acres
Montanio Park – 5 Acres



CITY OF LIVE OAK TERMS AND DEFINITIONS

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

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

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

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

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

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

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

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

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

DEPARTMENT - A specific functional area within the organization.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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.

City of Live Oak

Approved Budget 2021/22

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2021/22 BUDGET MESSAGE

Date: September 14, 2021
To: Mayor and City Council
From: Scott Wayman, City Manager
Leroy Kowalik, Finance Director
Subject: 2021/22 Budget

Making Up For Lost Time

A quick look back:

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

Moving forward:

- 2019/20** – “Yesterday’s Decisions Created Today’s Opportunities”
- 2020/21** – “Well-Nourished Foundations Promote Growth For Any Circumstance”

No one likes to keep hearing about what took place over the last couple of years. But the importance of the effects from the pandemic needs mentioning when talking about the 2021/22 budget process. In the 2018/19 and 2019/20 annual budgets, the City of Live Oak was witnessing some of its best year’s. The City was beginning the final push of retail growth, as well as, residential growth with the remaining undeveloped land within the city limits. The City was seeing some of its best financial health ever. All of this was put to the test when COVID-19 came into the picture in early 2020. Thanks to its strong financial foundation, the City of Live Oak weathered the economic shutdown. It may have taken everyone by surprise, but knowing the City was very stable financially, ensured us that we would come out of this with very minor scars. The 2020/21 budget was a very unique. It allowed the City some growth opportunities but also temporarily suspended some other funding plans. The intent of last year’s budget was to help us get through this crisis as quickly as possible.

The 2021/22 budget that is being presented, will kickstart the City back where it left off before this pandemic. It restarts the hiring of some additional personnel that was temporarily put on hold. It restarts the funding of the Capital Project Fund. During this current budget cycle, it was again very evident that the City of Live Oak finds itself in the best area, of the best state, in the best country, with the strongest economy. Sales tax dipped sharply for three consecutive months in mid-2020 with the onset of the economic shutdown associated with the pandemic. But since then, the City has shown strong growth in its sales tax remittance and building permits which indicates that things are back to normal. There may still be a lot of unanswered questions but this 2021/22 budget is being presented to

allow The City of Live Oak to take a big step forward again. For these reasons, this year's budget theme of "Making Up For Lost Time" was selected.

During the past 12-13 years, City Management and City Council worked hard to prepare the City for the next round of substantial growth while keeping the City financially sound. City Management and City Council stayed steady with the fiscal policies and structures that were necessary to achieve the strong fiscal foundation that we have now. It was this same strong fiscal foundation we called upon to get us through the negative economic situation quickly. And it will be this same strong fiscal foundation that will keep us moving forward for years to come.

The 2021/22 budget cycle really reflects a prosperous environment. The City continues to see signs of a positive economy with new growth popping up around town. The level of sales tax remittance this year has been incredible. The 2021/22 budget is projecting a continuation of a strong recovery to levels that exceed anything that we experienced prior to the pandemic. The 2021 Certified Tax Rolls reflect that residential and commercial property values are still on the rise slightly. The City had over \$20.6 million of new taxable value added to the tax rolls for properties coming on board since last year; and, there continues to be a huge increase in commercial development interests and groundbreakings within the City.

The 2021/22 budget continues to illustrate that the City remains in a strong and stable financial position. The key focal point in this year's budget process was "moving forward again and making up some of the lost time" because of this pandemic. There were no major fiscal policy changes to this 2021/22 budget. This budget was created, as was all the 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 citizens. The City continues to align the cash flows necessary to sustain these services and programs at the high level that is expected.

The annual budget did not increase property tax above the no-new-revenue rate. The no-new-revenue rate, by definition, is the tax rate that is necessary to bring in approximately the same amount of total tax revenue as the previous year on property taxed in both years. Council voted to proceed with the budget process at a property tax rate of \$0.410220 per \$100 of taxable value, which is the calculated no-new-revenue tax rate.

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

1. This year's budget continues to look forward to align and prepare itself for a stable future.
2. "Making Up For Lost Time" is the theme for this year's budget. Previous budgets allowed the City to have the stable well-nourished foundation that is necessary in order to withstand obstacles that may come our way. The results of these efforts were visible in the preparation of this year's budget. This committed effort has allowed this budget to continue the growth that is necessary to extend City services to newly developed areas around town at the same high levels

that it has been doing for everyone else. This budget restarts the process of contributing funds to the Capital Projects Fund for future maintenance and renovation projects, as well as some smaller, new projects, when they become a priority.

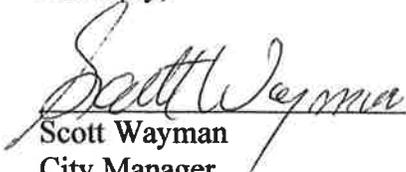
3. Staff is again proposing to utilize the fund balance within the General Fund as a funding source for several one-time expenditures and emergency maintenance costs. The City has a fiscal policy in place that recommends maintaining at least six months of General Fund operating expenditures in reserves. The City currently maintains a fund balance that is greater than six months of operating expenditures.
4. Continue to seek other opportunities to relieve the burden placed on stabilized revenue streams within the General Fund. This could be accomplished by finding new revenue streams, outsourcing certain functions or possibly consolidating functions.
5. Complete the projects currently underway and begin the proper maintenance of these projects to the highest level possible.
6. Evaluate any new goals and objectives of the current Council and align them to the long term plan for the City.
7. Continue to monitor personnel costs (salary and benefits) in order to keep Live Oak's salaries competitive among area cities. This budget does allocate funds for the addition of three new full-time positions. There are also some funds allocated for some minor re-organizations and grade changes. City Council gave their consensus to staff to proceed with a 2.5% market adjustment to the City's pay scales.
8. This budget is again proposing a moderate utility rate increase for water and sewer services. The main reason for the increases is to address the increasing cost of sewage treatment, to fund our share of the 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.

The City held a budget workshop that again helped City Management and Council prepare for the future of Live Oak. It was a very productive workshop that gave Council the opportunity to review and voice any concerns on the 2021/22 budget. It also allowed Council the opportunity to share their concerns with regards to the future of the City. At a following City Council Meeting, it was the unanimous vote of Council to propose a property tax rate that is the calculated no-new-revenue rate. The rate of \$0.410220 per \$100 valuation is the calculated no-new-revenue tax rate.

In conclusion, the City of Live Oak has endured many challenges over the past thirteen plus years. The fruits of many fiscal decisions over the same time period allowed the City to pull through the latest challenge with very little or no long-term effects. There is no magical template that cities can follow to ensure sustainability or prepare them for any future hurdles. City Council and staff can only make the

best fiscal policies with the situations at hand. Over the years, the City stood strong on the concept of staying lean within all departments. While other cities around us were adding various public facilities and then hiring employees to staff these facilities, Live Oak stood strong on the basis of being fiscally responsible to our citizens and our bondholders. This approach created the City's well-nourished foundation that will allow us to push through new challenges and allow the City's roots to remain very strong so that we continue to be prosperous. While preparing this year's budget, the City remained cognizant of future year's potential challenges and to proactively deal with these challenges. This budget continues to lay the foundation which can be built upon in order to align the City with the future maintenance costs of current services and the stress that future economies will levy against the funding of these costs. Through the budget process, this Council and City Management are again better in tune with what the City will be facing and how to withstand it.

Sincerely,


Scott Wayman
City Manager


Leroy Kowalik
Finance Director



**City of Live Oak
Budget Assumptions and Estimates
2021/2022 Approved Budget**

Attachment A

Budget 2021/2022: When the current 2020/2021 budget was being approved last year, there were still many questions that needed answers. When will this pandemic be over? What will the new normal be like when this starts to turn around? How long will it take to get back to some type of normal pattern? The list of questions could just keep going on. As the fiscal year progressed, one thing really stood out, Live Oak will come back stronger than before. The current year's budget message "well-nourished foundations promote growth for any circumstance" proved to be appropriate. The fiscal foundation that this City is built upon has spurred a recovery that was second to none. The City has seen generous economic growth over the last several years, even through the last 18 months. This trend is projected to continue into the future. Council and staff should continue to do the great job managing this economic growth without over-extending the finances. This proposed budget continues that strategy while providing high levels of service to the citizens and retail partners within the City. This budget also makes up for lost time due to COVID-19. The programs and projects that were put on hold last year are being re-established in this proposed budget. Programs and services that have been in place are being proposed for funding at the same level as prior years. Even in good times, there are discussions and decisions that need to occur to ensure the sustainability of these current and proposed programs and services.

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

General Revenues

Sales Tax Revenue	This area is again the highlight of the budget process. The effects of COVID-19 have almost completely been eliminated. Sales tax numbers are coming in at new highs. The projection for this fiscal year-end is 15.50% over last year. For the proposed budget, staff is taking a conservative but optimistic approach in projecting its sales tax revenue (+1.75%). Sales tax revenue is continually monitored, but even more so in today's situation.
Franchise Fees	The City has seen great returns on franchise fees over the last several years. The proposed budget has a slight increase to franchise fees.
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 \$20,710,632 in new



City of Live Oak
Budget Assumptions and Estimates
2021/2022 Approved Budget

Attachment A

property value added to the city's tax roll. The proposed budget includes the additional taxes from this added value and includes the property tax incentive payments for IKEA/LOTG and RBFCU. January 1, 2020 is the date that BCAD uses to assess values. More discussions will take place on property tax rates.

Fund Balance

The City will again propose to utilize a portion of the City's General Fund unassigned fund balance. The 2019/2020 budget contained a transfer of funds (\$1,250,000) to the Asset Replacement Fund to cover a majority of the shortage of replacement funds necessary for the replacement of two large fire apparatuses (Ladder truck and Pumper truck). In preparing the 2020/2021 budget, the effect of COVID-19 was a determining factor as to what level the reserves can act as a funding source. Now in 2021/2022, the proposed budget resumes the use of reserves to fund the remainder of the fire truck purchases and transferring money into the Capital Projects Fund for future and current projects.

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. Pay increases, retirement, health care and other benefits being those costs.

The proposed 2021/2022 budget is being presented with the following assumptions and estimates relating to personnel costs.

- There are approximately 119 full-time equivalents (FTEs) in the 2020/2021 budget. The 2021/2022 proposed budget is adding two (2) new Firefighter positions and one (1) new Crime Intelligence Analyst/Crime Victims Advocate police position. That would put us at 122 FTE's. There are also three position changes being proposed, Facilities Project Manager, Stormwater Inspector and Assistant Public Works Director. Also, this proposed budget includes a new placement for the Telecommunications Officer positions from a current Grade 6 to a Grade 7. All these placements



**City of Live Oak
Budget Assumptions and Estimates
2021/2022 Approved Budget**

Attachment A

have been evaluated and verified by the firm that did our last compensation study.

- The City continues discussions with upper management on adding personnel for future budgets.
- The presented budget contains a 2% market adjustment across all pay ranges.
- The presented budget continues with the step program. Eligible employees are proposed to receive their annual step increase of 2.5%.
- Currently health care costs are anticipated to increase at a very nominal rate.
 - HUB International (the City's 3rd party benefit administrator) met with staff to share projections for the upcoming year. For the first time in a while, the City's claim ratio is below the preferred standard. A 10% increase is contained in this budget for health premiums. Our benefit administrators are optimistic that they will be able to get that projection decreased.
 - 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 again decrease slightly for the upcoming year. The City began paying down the net pension obligation (NPO) in the 2014/15 budget and has satisfactory paid off the obligation. The City may continue to pay additional money towards the net pension liability to help keep our 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 and 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 we will further discuss in the workshops.



**City of Live Oak
Budget Assumptions and Estimates
2021/2022 Approved Budget**

Attachment A

Reserve Funded Items

This presented budget continues the utilization of unassigned fund balance to fund certain items. On September 30, 2020, the City's fund balance was just over 10 months worth of general operating expenditures. The City is on track to increase its reserves this year because of the new growth and exceptional economic turnaround that we are experiencing. In the 2020/2021 budget, there is a proposed transfer of funds (\$250,000) to the Asset Replacement Fund to cover the remaining shortage of funds necessary for the replacement of two large fire apparatuses (Ladder truck and Pumper truck). In addition, there is a transfer of funds (\$200,000) to the Capital Project Fund specifically for ½ of the cost of the proposed new playscape in the main City Park. This is an example of the City utilizing its fund balance to cover the cost of capital, one-time expenditures and contingencies as a way to manage its level of fund balance.

Items for discussion necessary for the final budget preparation:

General Fund:

Revenue – Discuss methodology behind sales tax projections.

Personnel and Salary adjustments – This budget is presented with a 2% market adjustment across the board and the continuation of the step increase program. This proposed budget is adding two (2) new Firefighter positions and one (1) new Crime Intelligence Analyst/Crime Victims Advocate police position. That would put us at 122 FTE's. There are also three position changes being proposed, Facilities Project Manager, Stormwater Inspector and Assistant Public Works Director. This proposed budget also includes a new placement for the Telecommunications Officer (Dispatch) positions from a current Grade 6 to a Grade 7. All these proposed changes were validated by the salary compensation consultant used to create our latest platform.

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 the department into the future. The General Fund requests total \$539,352 which is up from the current year (\$351,383). As mentioned above, there are proposed fund transfers of \$200,000 for ½ of the playscape replacement project and \$250,000 to allow the City to fully pay for the fire truck replacements. This budget also resumes the transfer of funds to the Capital Project Fund with a \$350,000 proposed transfer. This was suspended in the current year because of the constraints of COVID.



**City of Live Oak
Budget Assumptions and Estimates
2021/2022 Approved Budget**

Attachment A

Asset Replacement Fund:

No recommend change to the budgeting strategy for this fund. The proposed additional transfer of funds (\$250,000) that was mentioned above for the purchase of the fire trucks is allocated. This budget also allocates \$900,000 for the purchase of the first of two fire trucks which is the pumper truck. Other items in this fund are the normal replacement of police vehicles and public works equipment and vehicles.

Debt Service Funds:

The debt schedules and debt obligations contained in this proposed budget are those that have been previously authorized. The last debt issuance was the 2014 General Obligations bonds. Discussions will be needed on the possibility of issuing new debt (approx. \$5-10 million) for some major street projects. This is the last year on the 2010 Bond series. This debt service payment was paid for by the EDC. The first major decrease to the debt service rate will occur in the 2024/25 budget cycle.

Special Revenue Funds:

The City utilized several special revenue funds to track revenues and expenditures that are unique for a specific purpose. Examples of these funds are: Child Safety Fund, Court Technology Funds, Court Security Funds, etc. There are no major changes in the status of these funds for the 2021/2022 proposed budget.

Capital Projects Fund:

In the current 2020/2021 budget, funding was temporarily suspended to the Capital Projects Fund due to the effects of COVID-19. In the proposed 2021/2022 budget, staff has proposed a \$350,000 transfer from the General Fund to restart the funding process, and a \$200,000 transfer specific for ½ of the replacement cost of the playscape in the main City Park. The other ½ cost of the playscape replacement is proposed out of the EDC budget. This budget also resumes the continuation of the 8' Fencecrete project along Toepperwein Road (\$300,000). There is also a small traffic signal upgrade project (Narrow Pass) for \$40,000.

Utility Funds:

In the current fiscal year, City Council passed Ordinances that increased our sewer and water rates. The water rate increase went into effect in January, 2021. The sewer rate increase went into effect in April, 2021. This rate was recommended to be a 12.50% increase but Council requested that it be brought down to under 10%. The adopted increase was a 9% with the understanding that it would impact next year's increase. The proposed 2020/2021 budget does contain rate increases to both water (5%-7%) and sewer (14%-16%).



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Budget Assumptions and Estimates
2021/2022 Approved Budget**

Attachment A

In the Utility R&R fund, staff is proposing a \$100,000 televising project to identify any areas in the sewer system that is allowing inflow and infiltration into the system. In addition, funds are being allocated to replace/purchase an emergency power generator for Well Site #1 and vehicles. Some of these projects may be eligible under the American Rescue Plan Act (ARPA). If they are eligible, these projects could be funded by funds received through the ARPA. Discussions on these proposals will take place during budget workshops.

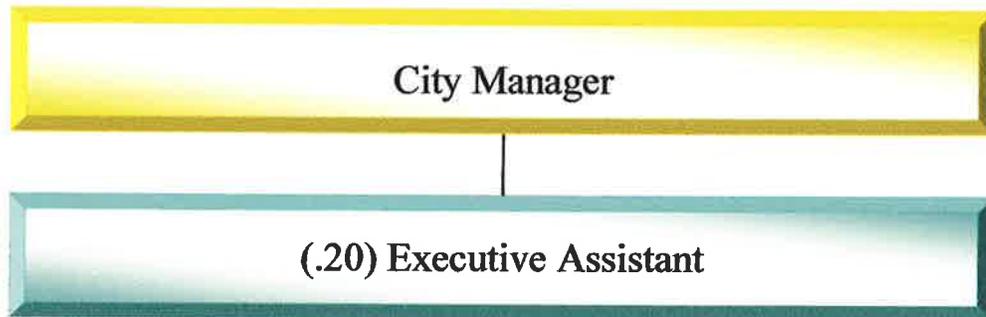
Economic Development Fund:

The proposed 2021/2022 budget has funds allocated for the purchase of water rights (\$300,000), Land purchase (JISD - \$300,000), ½ Playscape equipment replacement (\$200,000) and unspecified capital (\$100,000)

City of Live Oak Overall Structure 2021/22



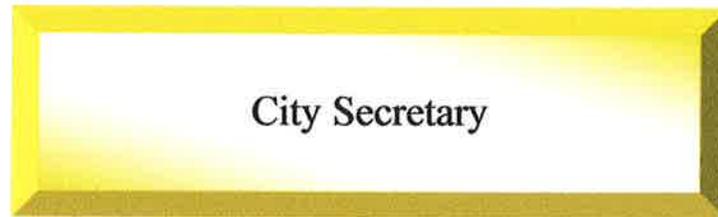
City of Live Oak
City Manager
Department Organizational Chart



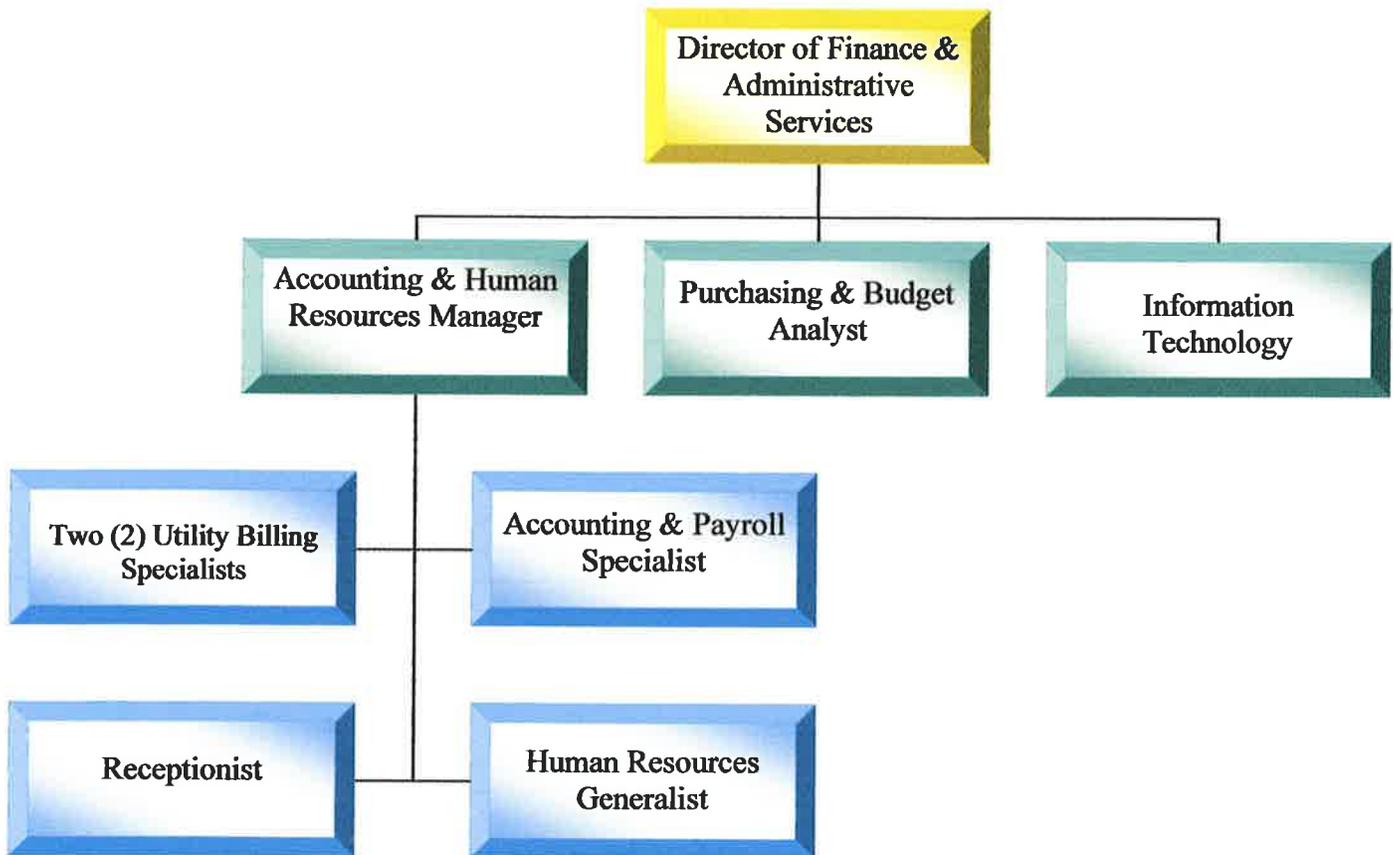
**City of Live Oak
Assistant City Manager
Department Organizational Chart**



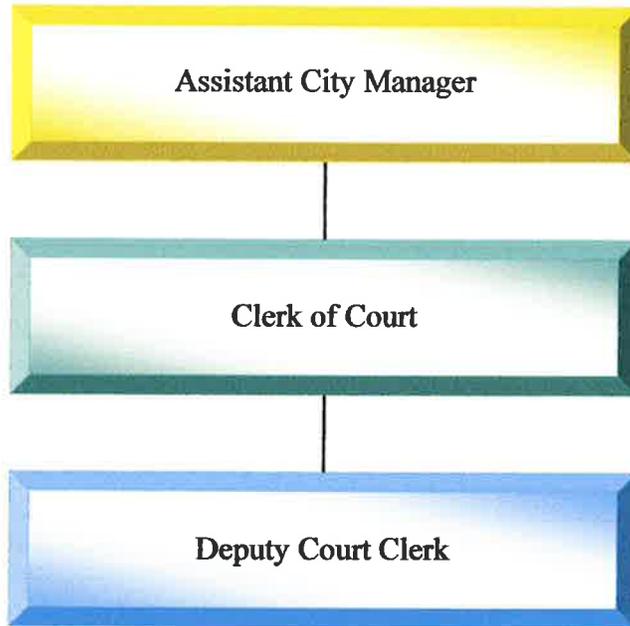
**City of Live Oak
City Secretary
Department Organizational Chart**



City of Live Oak Finance Department Department Organizational Chart



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



City of Live Oak Police Department Department Organizational Chart

Chief of Police

Admin Assistant

Assistant Chief

Crime Victims
Liaison/Crime
Intelligence Analyst

Criminal
Investigations

Operations Bureau
Lieutenant

Emergency
Communications/Mgmt
Sgt

Three (3)
CID Sgt

Four (4) Patrol Sgt

COP Sgt

Ten (10)
Telecommunications
Officer

Three (3) Cpl

Four (4) Patrol
Corporal

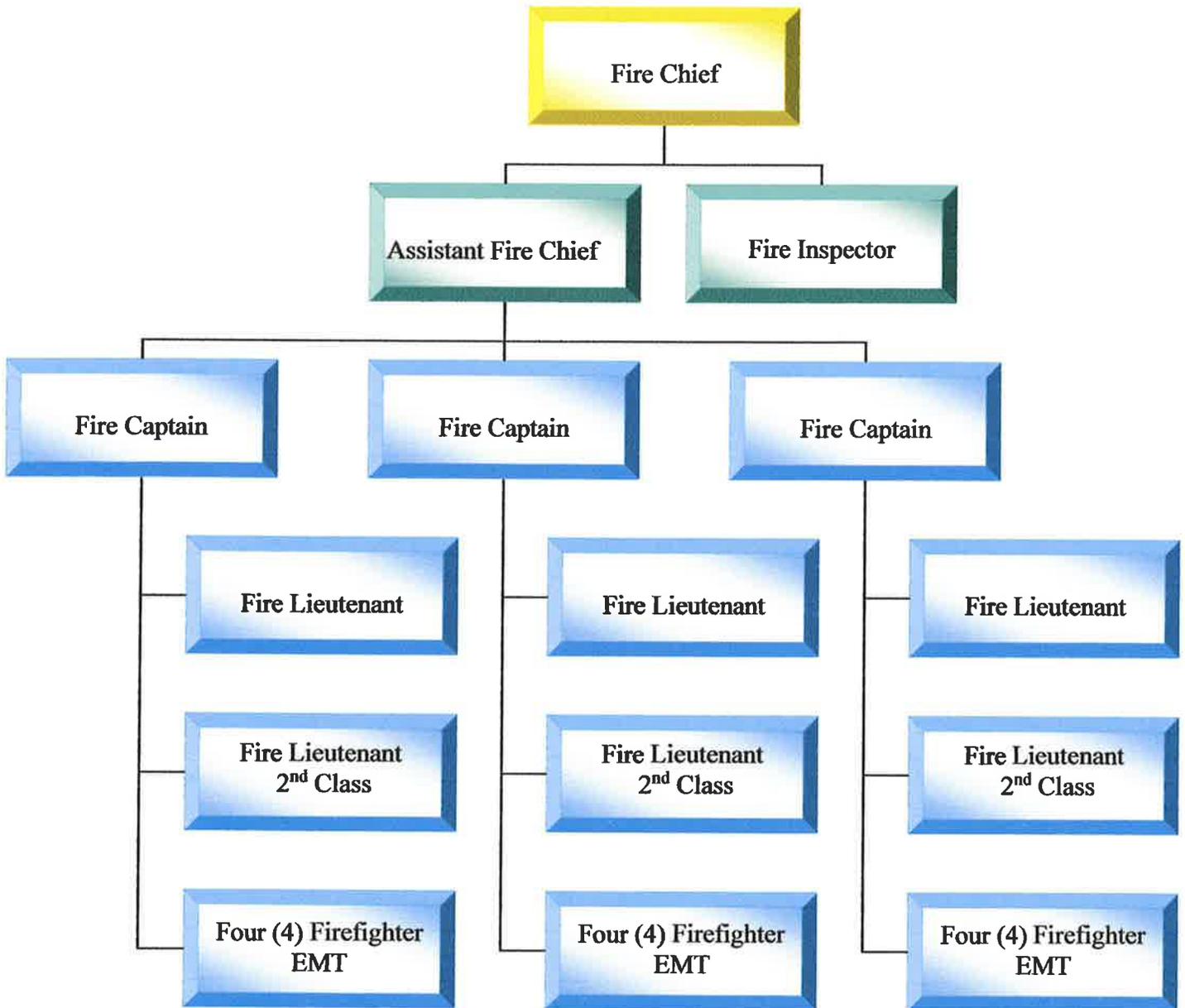
Three (3) Animal
Control

Property Room

Sixteen (16) Patrol
Officers

Administrative
Records

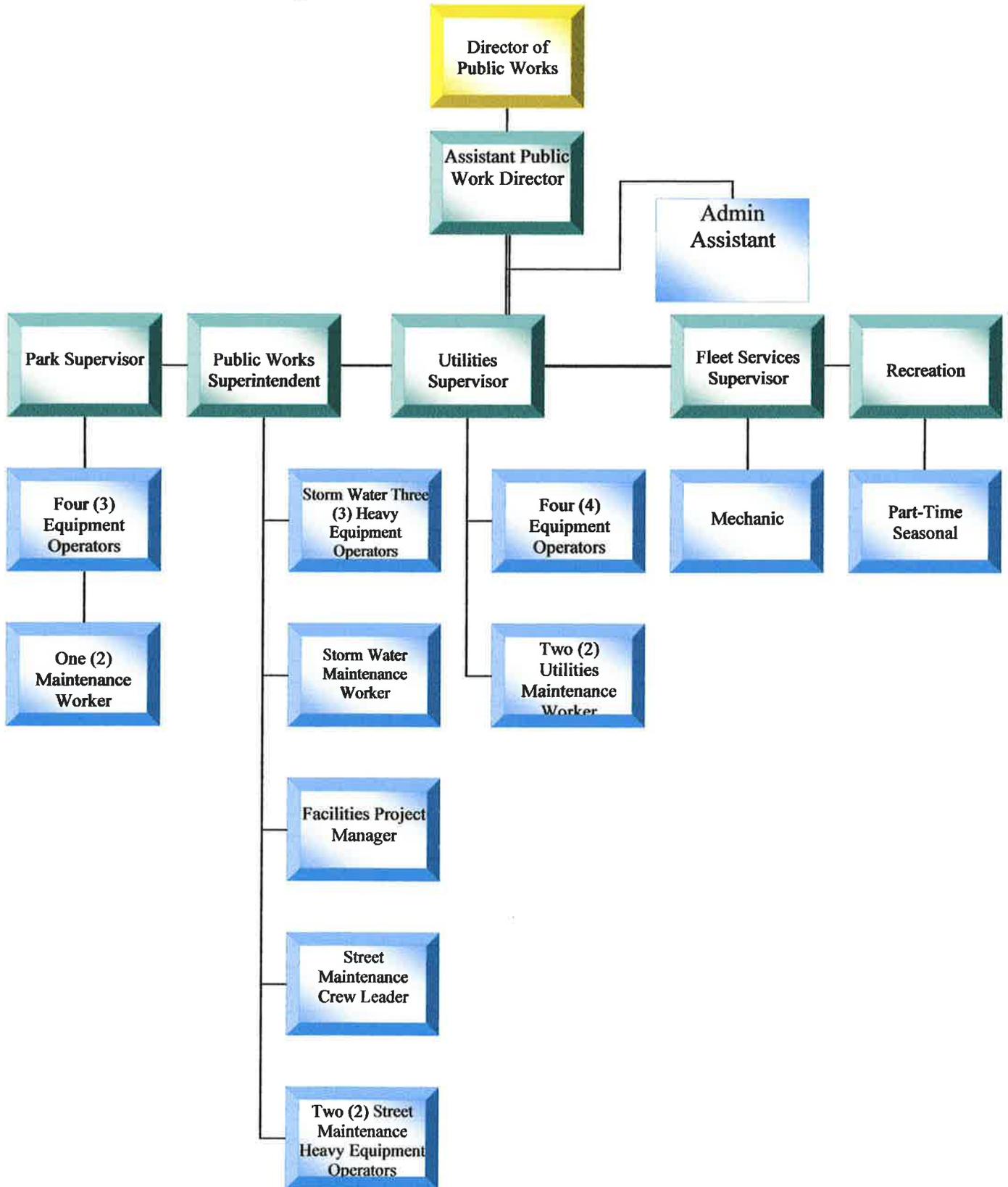
City of Live Oak Fire Department Department Organizational Chart

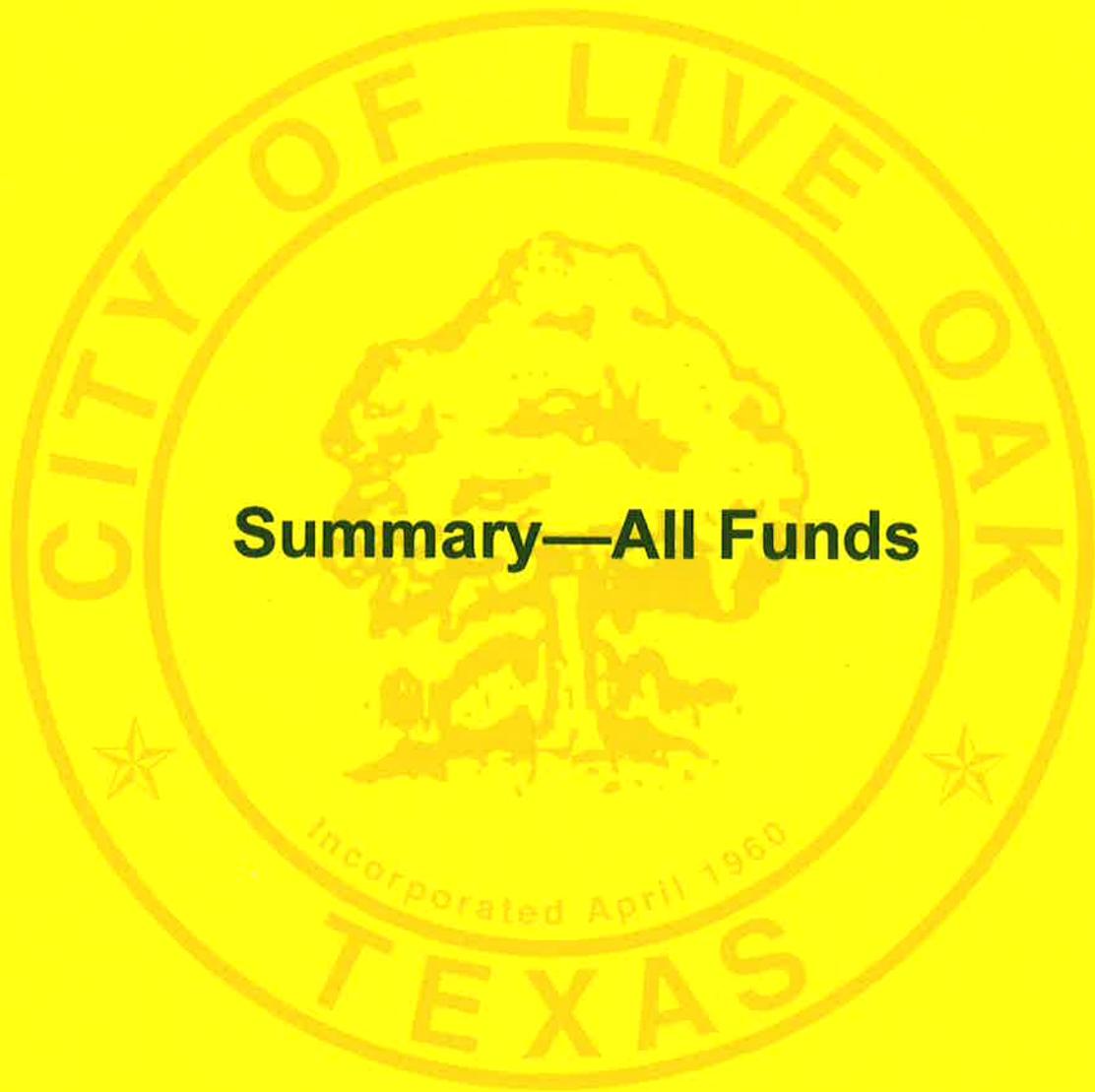


City of Live Oak

Public Works

Department Organizational Chart



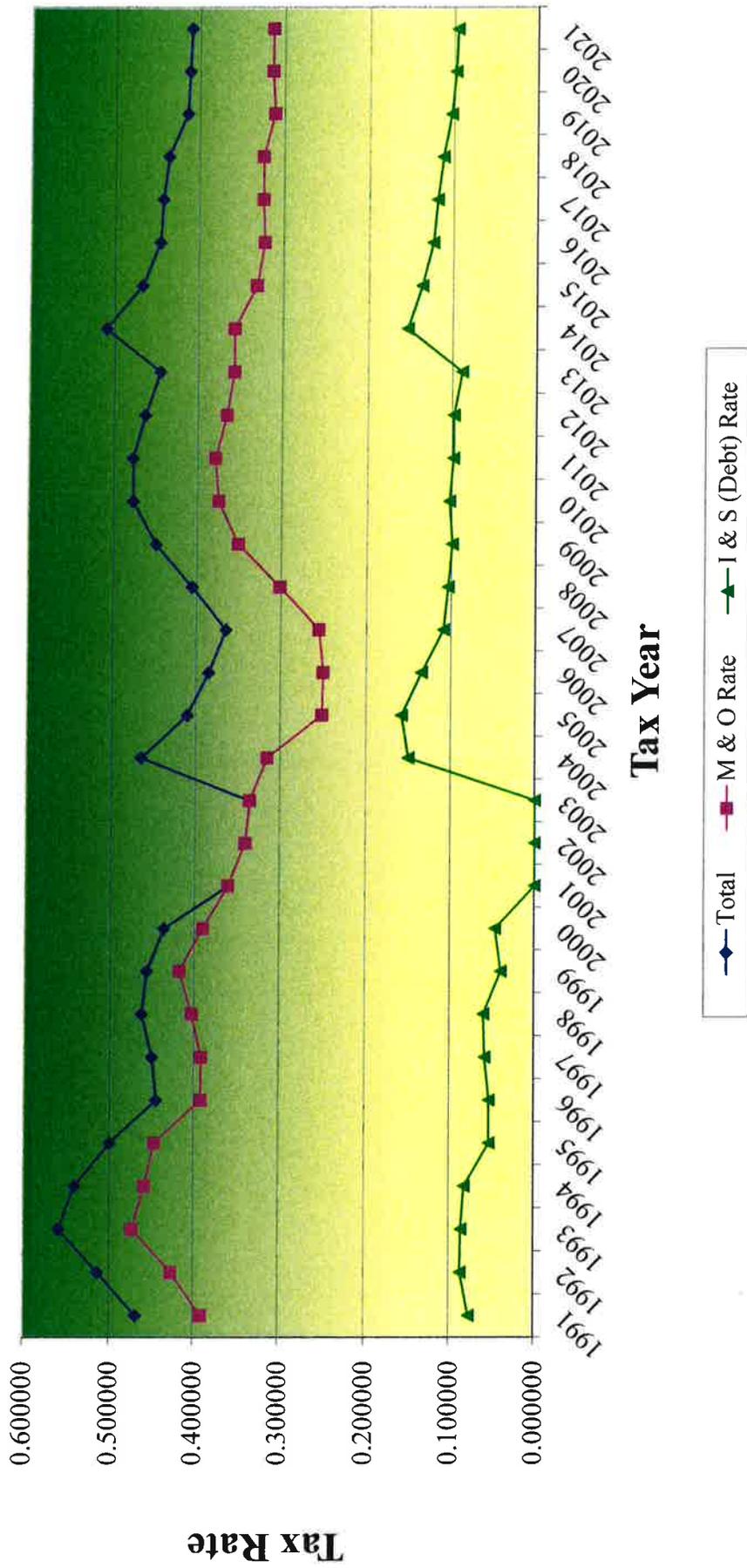


Summary—All Funds

**CITY OF LIVE OAK
APPROVED BUDGET 2021/2022
SUMMARY - ALL FUNDS**

	Estimated Beginning Balance Oct. 1, 2021	Estimated Revenues	Transfers In	Approved Expenditures	Transfers Out	Use of Fund Balance	Estimated Ending Balance Sept. 30, 2022
General Fund	\$ 12,343,772	\$ 16,319,007	\$ 356,500	\$ 15,454,838	\$ 1,220,669	\$ 1,613,883	\$ 10,729,889
Abatement Fund	9,083	7,000	-	16,000	-	-	83
Asset Replacement Fund	4,959,951	20,000	792,235	1,588,790	-	-	4,183,396
Debt Service Fund	427,007	1,414,155	909,730	2,323,885	-	-	427,007
Special Revenue Funds							
Forfeiture Fund	95,603	52,260	-	65,000	-	-	82,863
Federal/State Grants Fund	-	-	-	-	-	-	-
Child Safety Fund	115,706	16,500	-	22,800	-	-	109,406
Court Technology Fund	123,640	14,000	-	23,920	-	-	113,720
Court Security Fund	54,723	10,500	-	22,700	-	-	42,523
Hotel Occupancy Tax Fund	1,261,694	530,000	-	560,000	-	-	1,231,694
Emergency Radio Sys Fund	105,001	37,500	-	22,170	20,000	-	100,331
PEG Fund	376,924	41,000	-	-	-	-	417,924
Alamo Regional SWAT Fund	27,922	45,500	6,500	15,035	-	-	64,887
American Rescue Plan Act	2,044,310	500	-	1,200,000	-	-	844,810
Capital Projects Funds							
Capital Projects Fund	792,303	1,000	550,000	540,000	-	-	803,303
Enterprise Funds							
Utility Operations Fund	284,227	5,000,300	-	4,332,065	667,245	-	285,217
Utility Dev/R&R Fund	745,356	10,000	310,000	514,000	-	-	551,356
Stormwater Operation Fund	398,218	651,500	-	871,850	64,881	-	112,987
Economic Dev. Corp. Fund	4,521,937	2,405,444	-	1,392,590	952,170	-	4,582,621
Total Funds	<u>\$ 28,687,377</u>	<u>\$ 26,576,166</u>	<u>\$ 2,924,965</u>	<u>\$ 28,965,643</u>	<u>\$ 2,924,965</u>	<u>\$ 1,613,883</u>	<u>\$ 24,684,017</u>

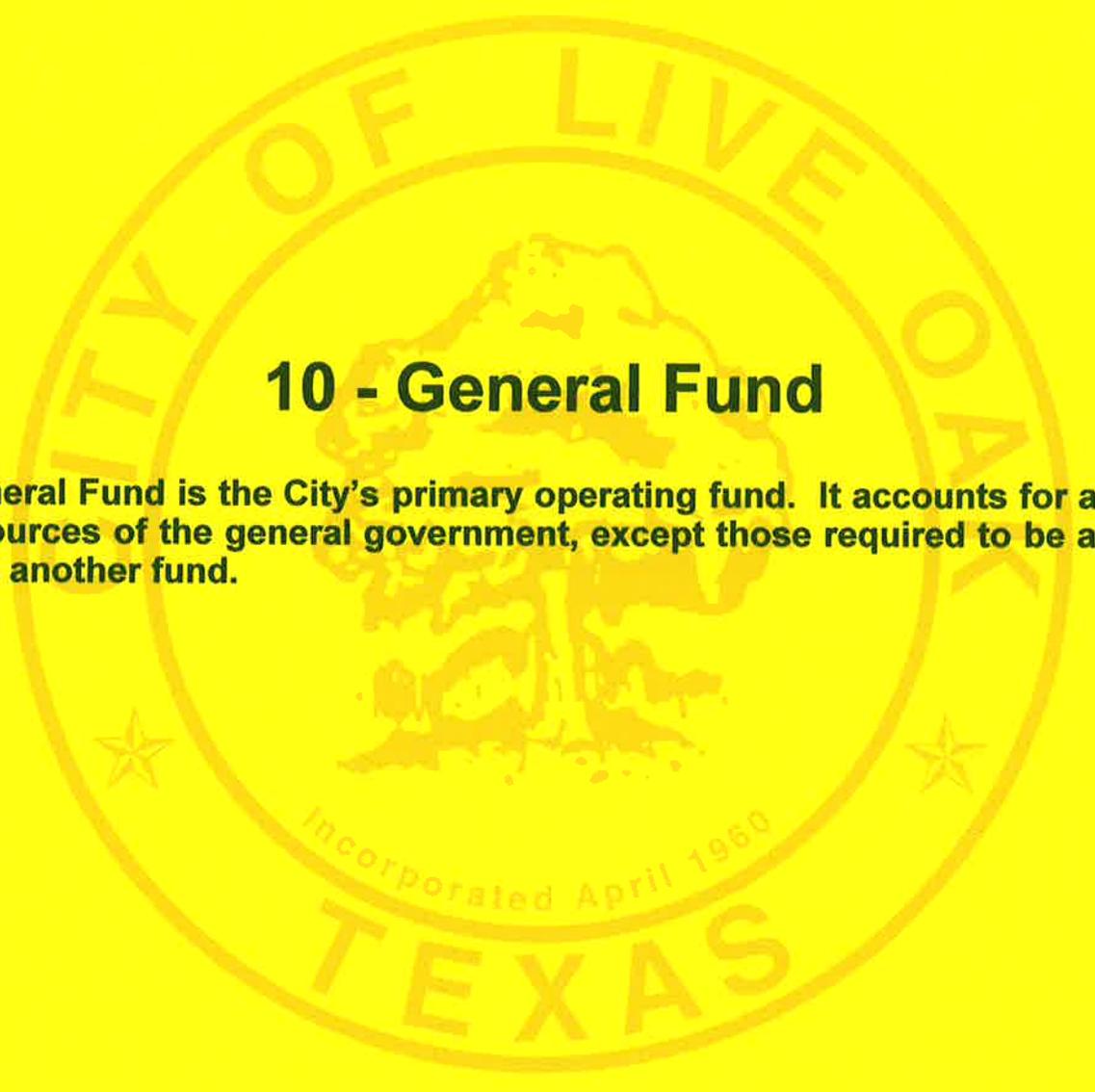
City of Live Oak Ad Valorem Tax Rates



**City of Live Oak
2021/22 Approved Budget
Ad Valorem Tax Rates**

TAX YEAR	FISCAL YEAR	TOTAL	MAINTENANCE & OPERATIONS	INTEREST & SINKING	SALES TAX ADJUSTMENT RATE
1991	1992	0.468600	0.391300	0.077300	
1992	1993	0.513820	0.426700	0.087120	
1993	1994	0.559290	0.473197	0.086093	
1994	1995	0.540940	0.458630	0.082310	
1995	1996	0.500000	0.446960	0.053040	
1996	1997	0.445160	0.391653	0.053507	
1997	1998	0.450340	0.391645	0.058695	
1998	1999	0.462730	0.402442	0.060288	
1999	2000	0.456881	0.417212	0.039669	
2000	2001	0.436881	0.390218	0.046663	
2001	2002	0.360000	0.360000	0.000000	
2002	2003	0.340000	0.340000	0.000000	
2003	2004	0.335000	0.335000	0.000000	
2004	2005	0.465000	0.314837	0.150163	
2005	2006	0.410000	0.251521	0.158479	
2006	2007	0.385000	0.250039	0.134961	
2007	2008	0.364400	0.255248	0.109152	
2008	2009	0.405131	0.301238	0.103893	0.189724
2009	2010	0.449369	0.350000	0.099369	0.183175
2010	2011	0.476783	0.373790	0.102993	0.195554
2011	2012	0.477291	0.378511	0.098780	0.199927
2012	2013	0.463155	0.364903	0.098252	0.198699
2013	2014	0.445401	0.356360	0.089041	0.189909
2014	2015	0.510000	0.356363	0.153637	0.174395
2015	2016	0.467691	0.330927	0.136764	0.174380
2016	2017	0.446837	0.322620	0.124217	0.168724
2017	2018	0.443475	0.324175	0.119300	0.163679
2018	2019	0.437087	0.324394	0.112693	0.157692
2019	2020	0.414686	0.311410	0.103276	0.164434
2020	2021	0.412217	0.313911	0.098306	0.160008
2021	2022	0.410220	0.313724	0.096496	0.176694



The seal of the City of Live Oak, Texas, is a large, faint watermark in the background. It is circular and contains the text "CITY OF LIVE OAK" at the top and "TEXAS" at the bottom. In the center is a depiction of a live oak tree with a person standing beneath it. Below the tree, it says "Incorporated April 1960". There are two five-pointed stars on either side of the central image.

10 - General Fund

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



**GENERAL FUND
APPROVED BUDGET
FISCAL YEAR 2021/2022**

Estimated Beginning Fund Balance October 1, 2021: \$12,343,772

Estimated Revenues: 16,675,507

Approved Expenditures:

Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures
City Council	3,130	16,200	220,000	-	239,330
City Manager's Office	326,180	2,000	33,800	-	361,980
City Secretary's Office	119,160	56,500	329,660	20,500	525,820
Municipal Court	217,595	10,500	123,890	-	351,985
Finance Department	579,770	23,150	181,750	-	784,670
Emergency Management Office	-	2,775	14,060	-	16,835
Police Department	4,417,250	165,825	249,960	92,923	4,925,958
Communication Services	715,610	18,500	55,792	-	789,902
Fire & EMS Services	2,483,060	192,820	398,532	193,374	3,267,786
Public Works	381,610	300,415	478,400	121,000	1,281,425
Street Maintenance	218,670	112,415	294,900	-	625,985
Animal Control	222,350	29,375	43,402	21,375	316,502
Parks Maintenance	404,400	74,400	141,700	20,000	640,500
Recreation	174,055	32,300	93,000	30,000	329,355
Planning & Zoning	123,010	4,000	40,080	-	167,090
Development Services	306,430	11,745	75,355	7,500	401,030
Information Technology	-	6,350	339,050	83,285	428,685
Transfers Out.	-	-	556,500	664,169	1,220,669
Total Expenditures	<u>10,692,280</u>	<u>1,059,270</u>	<u>3,669,831</u>	<u>1,254,126</u>	<u>16,675,507</u>

Net Revenues/Expenditures -

Less Fund Balance Used in 2022 Operations (1,613,883)

Ending Fund Balance September 30, 2022: \$10,729,889

**GENERAL FUND
APPROVED BUDGET
FISCAL YEAR 2020/2021
(AS AMENDED)**

Beginning Fund Balance October 1, 2020: \$10,389,597

Estimated Revenues: 14,728,988

Approved Expenditures:

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

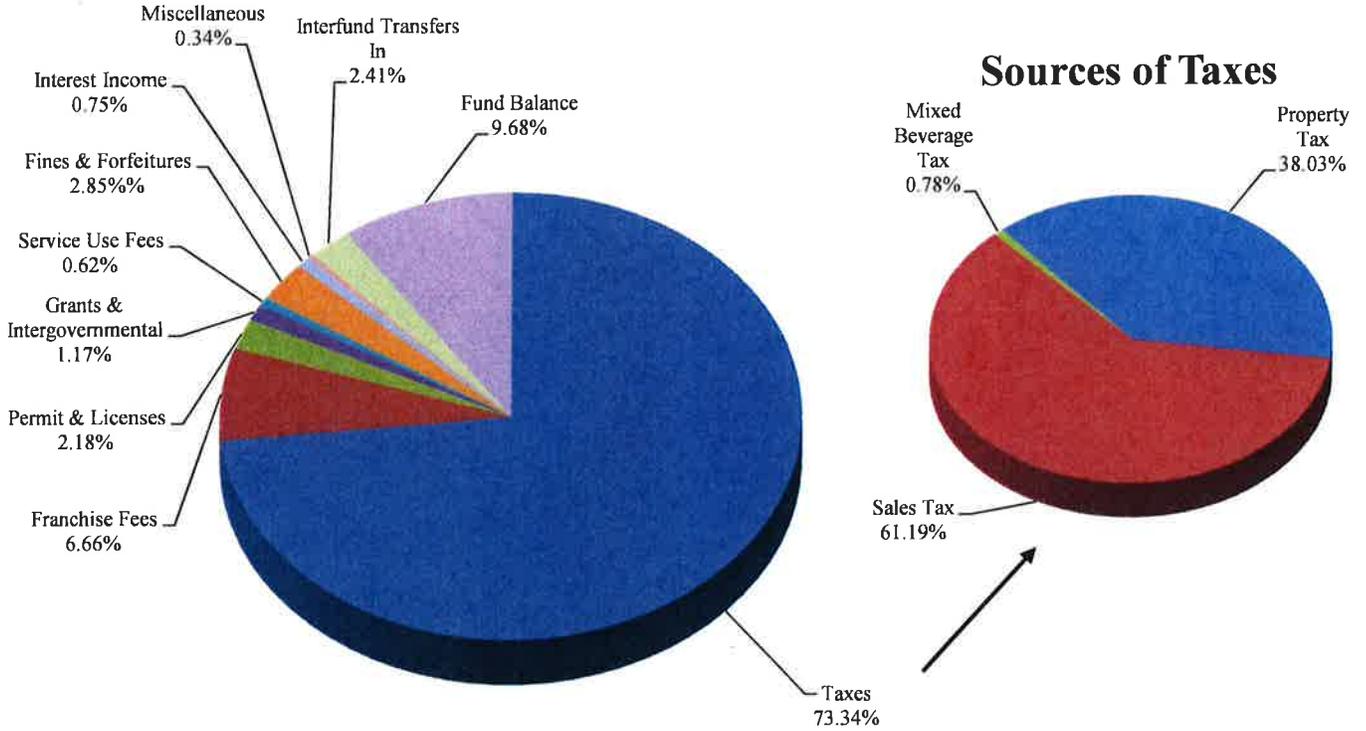
Net Revenues/Expenditures -

Less Fund Balance Used in 2021 Operations (792,004)

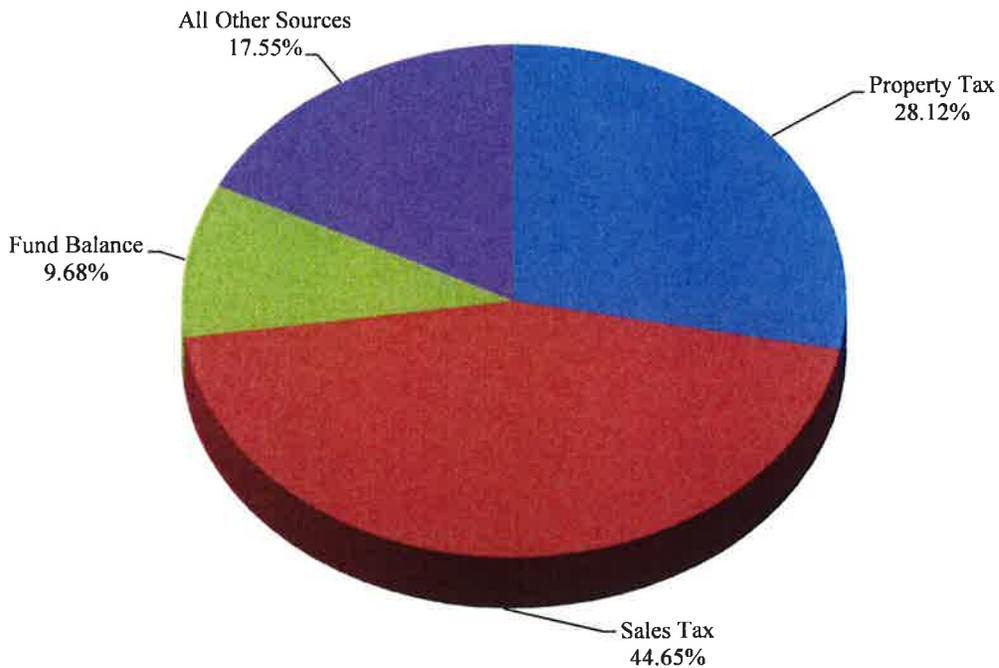
Ending Fund Balance September 30, 2021: \$ 9,597,593

**City of Live Oak
Approved Budget - General Fund
Fiscal Year 2021/22**

Sources of General Fund Revenue

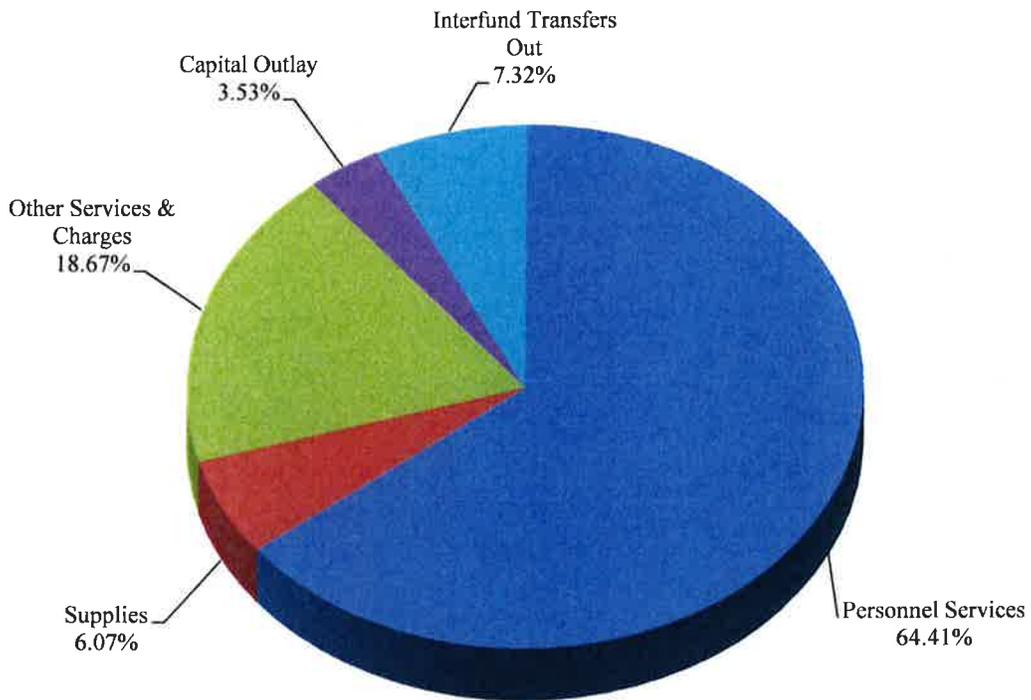


Sources of General Fund Revenue

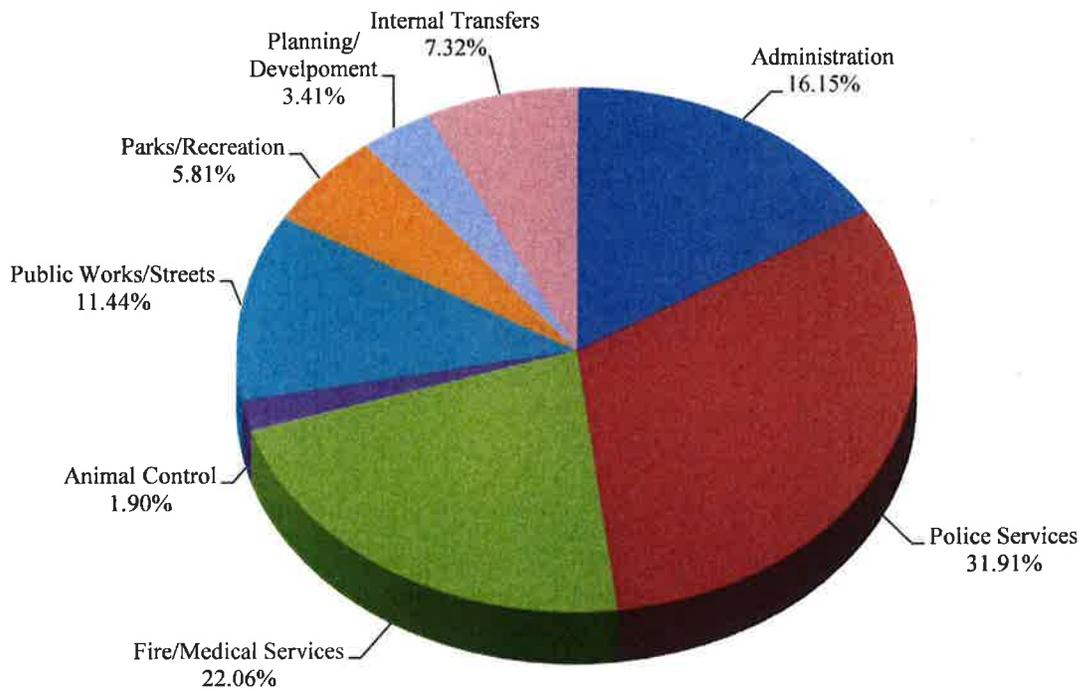


**City of Live Oak
Approved Budget - General Fund
Fiscal Year 2021/22**

Uses of General Fund Revenue



Uses of General Fund Revenue



**City of Live Oak
General Fund
2021/22 Approved Budget**

	Audited 2019/20 Actual	Current FY 2020/21		Approved Budget FY 2021/22	Budget Increase/ (Decrease)
		Amended Budget	Projected End-of-Year		
REVENUES					
TAXES - AD VALORM					
310.110 Current AdValorem Tax Rev	4,334,933	4,731,855	4,731,855	4,857,762	125,907
310.120 Del'q AdValorem Tax Rev	-	4,000	-	4,000	-
310.700 Penalty/Interest - AdV Tx	-	1,000	-	1,000	-
310.800 Vehicle Inventory Tax Overage	15,841	6,000	11,781	6,000	-
310.900 Refunds - AdValorem Taxes	-	(1,000)	-	(1,000)	-
310.912 Incentive - RBFCU	(31,937)	(36,728)	(46,018)	(47,168)	(10,440)
310.913 Incentive - IKEA/LOTC	-	(126,651)	(121,346)	(131,102)	(4,451)
TOTAL TAXES - AD VALORM	4,318,837	4,578,476	4,576,272	4,689,492	111,016
TAXES - OTHER					
311.300 General Sales/Use Tax Revenue	4,595,669	4,697,092	5,307,998	5,400,888	703,796
311.301 Sales/Use Tax to Reduce AdV Tx	2,297,835	2,348,546	2,653,999	2,700,444	351,898
311.398 Sales Tax Incentive Payment	(449,940)	(550,930)	(615,540)	(655,000)	(104,070)
312.000 Mixed Beverage Tax	61,610	95,000	65,000	95,000	-
TOTAL TAXES - OTHER	6,505,174	6,589,708	7,411,457	7,541,332	951,624
FRANCHISE FEES					
313.100 San Antonio Water System	10,426	10,000	10,000	10,000	-
313.200 City Public Service Energy	763,644	780,000	795,000	810,000	30,000
313.300 Waste Management Franchise Fee	85,135	65,000	85,000	90,000	25,000
313.400 Cable TV Franchise Fees	148,204	140,000	145,000	145,000	5,000
313.500 Telephone Franchise Fees	16,068	90,000	35,000	50,000	(40,000)
313.600 Universal City Water Franchise	2,899	5,000	5,000	5,000	-
TOTAL FRANCHISE FEES	1,026,376	1,090,000	1,075,000	1,110,000	20,000
PERMITS & LICENSES					
320.110 Alcoholic Bev Permit Rev	6,648	7,000	7,500	7,000	-
320.210 Food Est Permit Revenue	23,675	35,000	30,000	35,000	-
320.250 Food Handler Training Fee	-	500	-	500	-
320.310 Alarm Permit Revenue	3,940	5,000	7,500	6,000	1,000
320.810 Cert of Occupancy Revenue	1,650	1,500	1,500	1,500	-
320.830 Solicitors Permit Revenue	205	1,000	500	1,000	-
320.840 Coin Operated Machine Permit	1,620	3,000	2,000	3,000	-
321.100 Contractor Fee Revenue	11,258	35,000	15,000	35,000	-
321.110 Building Permit Revenue	179,941	175,000	475,000	175,000	-
321.130 Plumbing Permit	19,261	20,000	35,000	25,000	5,000
321.140 Electrical Permit	23,090	20,000	40,000	25,000	5,000
321.150 HVAC Permit	22,306	30,000	38,000	35,000	5,000
321.170 Sewer/Water Line Repair Permit	60	1,000	100	1,000	-
321.200 Fire Sprinkler Permit	1,325	1,500	2,000	1,500	-

**City of Live Oak
General Fund
2021/22 Approved Budget**

	<u>Audited 2019/20 Actual</u>	<u>Current FY 2020/21</u>		<u>Approved Budget FY 2021/22</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
321.300 Animal License Revenue	4,257	1,000	7,500	3,000	2,000
321.400 St/Curb/Sidewalk Permits	-	100	-	100	-
321.900 Demolition Permit	-	500	-	500	-
321.920 Fence Permit Revenue	450	1,000	400	1,000	-
321.990 Miscellaneous Permit Rev	11,504	7,000	32,000	7,000	-
TOTAL PERMITS & LICENSES	311,190	345,100	694,000	363,100	18,000
GRANTS & INTER-GOVT ALLOCATION					
334.300 LEOCE Allocation	-	-	-	-	-
339.100 Dispatch Service Fees	170,000	185,000	185,000	195,000	10,000
TOTAL GRANTS & INTER-GOVT	170,000	185,000	185,000	195,000	10,000
SERVICE USE FEES					
341.300 Zoning/Subdivision Fees - Plat	3,280	1,000	3,200	1,000	-
342.115 Vehicle Storage Revenue	7,680	8,000	7,500	8,000	-
342.410 Reinspection Revenue	8,425	15,000	12,000	15,000	-
342.510 Animal Impound Revenue	1,542	5,000	1,200	5,000	-
342.520 Euthanasia/Adoption Fees	1,560	3,500	2,000	3,500	-
347.000 Recreational Events	415	1,000	500	1,000	-
347.101 Father/Daughter Dance	2,235	3,000	-	3,000	-
347.103 Holiday Camp	-	300	-	300	-
347.104 Senior Programs	-	200	-	200	-
347.200 Swimming Pool Daily Admissions	19,046	25,000	22,000	25,000	-
347.202 Pool Passes	28	5,000	3,000	5,000	-
347.203 Swim Lessons	-	3,000	1,500	3,000	-
347.204 Swimming Pool Private Parties	-	2,500	3,000	2,500	-
347.500 Facilities Use Fees	6,860	23,000	18,000	23,000	-
347.900 Fund Raising Event Revenue	-	8,000	-	8,000	-
349.901 Out-of-town fee	415	100	300	100	-
349.930 N.S.F. Check Fees	-	100	100	100	-
TOTAL SERVICE USE FEES	51,486	103,700	74,300	103,700	-
FINES & FORFEITURES					
350.100 Municipal Court Fines	364,320	360,000	350,000	360,000	-
350.400 State Court Cost Fees	14,854	15,000	12,000	15,000	-
350.500 Local Court Cost Revenue	25,413	30,000	25,000	30,000	-
350.700 Warrant Fees	34,249	65,000	52,000	65,000	-
350.800 City Fee	3,588	5,000	3,500	5,000	-
350.900 Miscellaneous Court Revenue	3,034	1,000	6,900	1,000	-
TOTAL FINES & FORFEITURES	445,458	476,000	449,400	476,000	-

**City of Live Oak
General Fund
2021/22 Approved Budget**

	<u>Audited 2019/20 Actual</u>	<u>Current FY 2020/21</u>		<u>Approved Budget FY 2021/22</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	221,976	175,000	50,000	125,000	(50,000)
364.000 Sale/Damage Fixed Assets	35,322	10,000	5,000	10,000	-
364.110 Photocopy Revenue (Open Rec)	2,297	4,000	2,200	4,000	-
370.500 Recycling Revenue	6,000	12,000	6,000	12,000	-
370.900 Miscellaneous Revenue	120,377	30,000	60,000	30,000	-
370.910 Cash Over(Short)	(2)	-	-	-	-
370.920 Donations - Miscellaneous	384	-	-	-	-
370.930 Donations - Police Reserves	-	-	-	-	-
370.931 Donations - Police	44,598	-	21,375	-	-
370.932 Donations - Fire	44,389	-	-	-	-
TOTAL INTEREST & MISCELLANEOUS	475,341	231,000	144,575	181,000	(50,000)
INTER-FUND REVENUES					
383.300 Utility Auto Shop Alloc	11,000	11,000	11,000	15,000	4,000
384.100 Unreserved Fund Balance	-	792,004	-	1,613,883	821,879
384.500 EDC Overhead Transfers	150,000	150,000	150,000	150,000	-
384.561 Storm Water Utility Support Fee	45,500	45,500	45,500	45,500	-
384.517 Emergency Radio System Fund	15,000	20,000	20,000	20,000	-
384.519 Alamo Regional SWAT Fund	4,000	-	-	-	-
384.800 Utility Overhead Alloc	111,500	111,500	111,500	171,500	60,000
TOTAL INTER-FUND REVENUES	337,000	1,130,004	338,000	2,015,883	885,879
TOTAL REVENUES	13,640,862	14,728,988	14,948,004	16,675,507	1,946,519

**City of Live Oak
General Fund
2021/22 Approved Budget**

	Audited 2019/20 Actual	Current FY 2020/21		Approved Budget FY 2021/22	Budget Increase/ (Decrease)
		Amended Budget	Projected End-of-Year		
CITY COUNCIL					
PERSONNEL SERVICES					
401.100 Council Compensation	2,300	3,000	2,500	3,000	-
401.240 Workers Compensation	100	130	120	130	-
TOTAL PERSONNEL SERVICES	2,400	3,130	2,620	3,130	-
SUPPLIES EXPENSES					
401.310 Office Supplies	258	1,200	200	1,200	-
401.395 Rec/Community Activities	3,003	15,000	3,000	15,000	-
TOTAL SUPPLIES EXPENSES	3,261	16,200	3,200	16,200	-
OTHER SERVICES & CHARGES					
401.425 Conferences & Training	12,008	20,000	2,500	20,000	-
401.480 Contingencies	-	200,000	-	200,000	-
401.102 Net Pension Obligation Payment	90,000	-	-	-	-
TOTAL OTHER SERVICES & CHARGES	102,008	220,000	2,500	220,000	-
TOTAL 401-CITY COUNCIL	107,669	239,330	8,320	239,330	-

**City of Live Oak
General Fund
2021/22 Approved Budget**

	<u>Audited 2019/20 Actual</u>	<u>Current FY 2020/21</u>		<u>Approved Budget FY 2021/22</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	179,481	185,500	185,500	243,425	57,925
402.199 Overtime	253	500	225	500	-
402.200 F.I.C.A. Taxes	12,114	14,500	12,250	18,800	4,300
402.210 Group Insurance	9,003	11,500	12,250	12,900	1,400
402.230 Retirement	33,044	40,250	36,000	50,180	9,930
402.240 Workers Comp Insurance	308	350	323	375	25
TOTAL PERSONNEL SERVICES	<u>234,203</u>	<u>252,600</u>	<u>246,548</u>	<u>326,180</u>	<u>73,580</u>
SUPPLIES EXPENSES					
402.310 Office Supplies	340	1,000	-	1,000	-
402.330 Minor Tools & Equipment	4,208	1,000	200	1,000	-
TOTAL SUPPLIES EXPENSES	<u>4,548</u>	<u>2,000</u>	<u>200</u>	<u>2,000</u>	<u>-</u>
OTHER SERVICES & CHARGES					
402.425 Conferences & Training	2,946	9,000	1,500	9,000	-
402.426 City-Wide Training	1,160	5,000	2,000	5,000	-
402.480 Contingencies	-	10,000	5,000	10,000	-
402.485 Dues & Publications	2,143	2,000	2,100	2,000	-
402.486 Auto Allowance	7,800	7,800	7,800	7,800	-
TOTAL OTHER SERVICES & CHARGES	<u>14,049</u>	<u>33,800</u>	<u>18,400</u>	<u>33,800</u>	<u>-</u>
TOTAL 402-CITY MANAGER'S OFFICE	<u><u>252,800</u></u>	<u><u>288,400</u></u>	<u><u>265,148</u></u>	<u><u>361,980</u></u>	<u><u>73,580</u></u>

City Manager

Positions	FY 2021	FY 2022
City Manager	1.0	1.0
Executive Assistant	0.2	0.2
Total Positions	1.2	1.2

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

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
City Manager	35	\$149,063	\$187,940	\$226,816
Executive Assistant	8	\$39,926	\$50,339	\$60,752

**City of Live Oak
General Fund
2021/22 Approved Budget**

	<u>Audited 2019/20 Actual</u>	<u>Current FY 2020/21</u>		<u>Approved Budget FY 2021/22</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	86,505	89,750	89,750	93,945	4,195
405.200 F.I.C.A. Taxes	6,828	7,000	7,000	7,260	260
405.210 Group Insurance	415	750	480	750	-
405.230 Retirement	16,860	16,600	16,600	16,980	380
405.240 Workers Comp Insurance	200	225	207	225	-
TOTAL PERSONNEL SERVICES	<u>110,808</u>	<u>114,325</u>	<u>114,037</u>	<u>119,160</u>	<u>4,835</u>
SUPPLIES EXPENSES					
405.310 Office Supplies	6,509	4,560	4,000	5,400	840
405.320 Postage	16,782	15,130	15,000	15,000	(130)
405.330 Minor Tools & Equipment	32	1,000	1,000	1,000	-
405.390 Election Expense	-	13,000	7,000	13,000	-
405.392 Employee Relations	9,220	20,140	5,500	22,100	1,960
TOTAL SUPPLIES EXPENSES	<u>32,543</u>	<u>53,830</u>	<u>32,500</u>	<u>56,500</u>	<u>2,670</u>
OTHER SERVICES & CHARGES					
405.400 Professional Fees	53,179	88,680	62,000	89,600	920
405.415 Telephone	43,032	43,800	49,000	43,600	(200)
405.425 Conferences & Training	3,427	3,840	1,000	3,000	(840)
405.430 Legal Notices	6,293	14,000	6,500	14,000	-
405.450 Equipment Maintenance	18,242	34,260	24,600	28,000	(6,260)
405.470 Equipment Rental	4,211	3,720	4,000	4,800	1,080
405.475 Property & Liability Ins	117,099	125,000	132,500	136,000	11,000
405.480 Contingencies	-	300	-	300	-
405.485 Dues & Publications	6,848	10,020	7,500	10,360	340
405.494 Unemployment Expense	16,327	-	5,000	-	-
TOTAL OTHER SERVICES & CHARGES	<u>268,658</u>	<u>323,620</u>	<u>292,100</u>	<u>329,660</u>	<u>6,040</u>
CAPITAL OUTLAY					
405.591 Software	-	3,500	3,500	6,000	2,500
405.579 Office Machines	20,556	20,000	15,000	14,500	(5,500)
TOTAL CAPITAL OUTLAY	<u>20,556</u>	<u>23,500</u>	<u>18,500</u>	<u>20,500</u>	<u>(3,000)</u>
TOTAL 405-CITY SECRETARY'S OFFICE	<u><u>432,565</u></u>	<u><u>515,275</u></u>	<u><u>457,137</u></u>	<u><u>525,820</u></u>	<u><u>10,545</u></u>

City Secretary

Positions	FY 2021	FY 2022
City Secretary	1.0	1.0
	<u>1.0</u>	<u>1.0</u>

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

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
City Secretary	18	\$65,035	\$81,997	\$98,959

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	<u>Audited 2019/20 Actual</u>	<u>Current FY 2020/21</u>		<u>Approved Budget FY 2021/22</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
MUNICIPAL COURT					
PERSONNEL SERVICES					
430.100 Salaries	93,905	129,000	110,500	135,490	6,490
430.110 Part-time	13,816	-	9,865	-	-
430.199 Overtime	1,652	4,000	1,100	4,000	-
430.200 F.I.C.A. Taxes	7,906	10,500	8,800	10,860	360
430.210 Group Insurance	21,294	44,800	32,000	41,750	(3,050)
430.230 Retirement	17,558	24,800	21,000	25,220	420
430.240 Workers Comp Insurance	231	250	230	275	25
TOTAL PERSONNEL SERVICES	156,362	213,350	183,495	217,595	4,245
SUPPLIES EXPENSES					
430.300 Uniforms & Clothing	221	400	250	500	100
430.310 Office Supplies	3,540	6,500	3,500	6,500	-
430.330 Minor Tools & Equipment	1,921	2,500	1,900	3,500	1,000
TOTAL SUPPLIES EXPENSES	5,682	9,400	5,650	10,500	1,100
OTHER SERVICES & CHARGES					
430.400 Professional Fees	79,127	94,300	94,000	97,000	2,700
430.410 Warrant Collection Fees	13,099	12,000	1,200	12,000	-
430.412 Credit Card Fees	11,784	10,000	15,000	12,000	2,000
430.425 Conferences & Training	44	2,100	500	2,200	100
430.480 Contingencies	-	250	5	250	-
430.485 Dues & Publications	214	665	250	440	(225)
TOTAL OTHER SERVICES & CHARGES	104,268	119,315	110,955	123,890	4,575
CAPITAL OUTLAY					
430.578 Office Furniture	-	1,545	1,100	-	(1,545)
TOTAL CAPITAL OUTLAY	-	1,545	1,100	-	(1,545)
TOTAL 430-MUNICIPAL COURT	<u>266,312</u>	<u>343,610</u>	<u>301,200</u>	<u>351,985</u>	<u>8,375</u>

Municipal Court

Positions	FY 2021	FY 2022
Clerk of Court	1.0	1.0
Deputy Court Clerk	2.0	2.0
Total Positions	3.0	3.0

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

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Clerk of Court	8	\$39,926	\$50,339	\$60,752
Deputy Court Clerk	4	\$32,847	\$41,414	\$49,981

**City of Live Oak
General Fund
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	Audited 2019/20 Actual	Current FY 2020/21		Approved Budget FY 2021/22	Budget Increase/ (Decrease)
		Amended Budget	Projected End-of-Year		
FINANCE					
PERSONNEL SERVICES					
470.100 Salaries	298,846	296,300	296,100	394,350	98,050
470.199 Overtime	2,218	1,000	500	1,000	-
470.200 F.I.C.A. Taxes	21,436	23,250	20,600	31,150	7,900
470.210 Group Insurance	48,553	57,500	58,000	81,000	23,500
470.230 Retirement	55,320	56,000	55,000	71,520	15,520
470.240 Workers Comp Insurance	540	600	553	750	150
TOTAL PERSONNEL SERVICES	426,913	434,650	430,753	579,770	145,120
SUPPLIES EXPENSES					
470.310 Office Supplies	9,736	6,150	6,000	6,150	-
470.330 Minor Tools & Equipment	3,226	2,600	3,000	3,000	400
470.392 Employee Relations	916	5,000	1,250	5,000	-
470.397 Safety Committee	7,013	9,000	5,200	9,000	-
TOTAL SUPPLIES EXPENSES	20,891	22,750	15,450	23,150	400
OTHER SERVICES & CHARGES					
470.400 Professional Fees	90,050	106,500	92,000	108,000	1,500
470.405 Property Appraisal	26,628	32,000	27,000	32,000	-
470.406 Tax Assessor/Collector	10,011	11,500	9,980	11,500	-
470.408 Personnel Testing & Qualif	10,059	9,400	8,000	9,400	-
470.425 Conferences and Training	1,386	11,000	1,200	11,000	-
470.480 Contingencies	-	2,000	-	2,000	-
470.484 Bank Charges	2,467	4,500	6,300	5,700	1,200
470.485 Dues & Publications	1,746	2,330	1,100	2,150	(180)
TOTAL OTHER SERVICES & CHARGES	142,347	179,230	145,580	181,750	2,520
TOTAL 470-FINANCE	590,151	636,630	591,783	784,670	148,040

Finance Department

Positions	FY 2021	FY 2022
Director of Finance and Administrative Services	0.5	1.0
Accounting and Human Resources Manager	1.0	1.0
Purchasing and Budget Analyst	1.0	1.0
Human Resources Generalist	1.0	1.0
Accounting and Payroll Specialist	0.5	1.0
Receptionist	1.0	1.0
Total Positions	5.0	6.0

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

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Director of Finance and Administrative Services	26	\$96,087	\$121,148	\$146,208
Accounting and Human Resources Manager	18	\$65,035	\$81,997	\$98,959
Purchasing and Budget Analyst	9	\$41,922	\$52,856	\$63,790
Human Resources Generalist	9	\$41,922	\$52,856	\$63,790
Accounting and Payroll Specialist	4	\$32,847	\$41,414	\$49,981
Receptionist	3	\$31,283	\$39,442	\$47,601

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	<u>Audited 2019/20 Actual</u>	<u>Current FY 2020/21</u>		<u>Approved Budget FY 2021/22</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	250	1,000	-
520.337 Public Education Materials	-	1,200	200	1,200	-
TOTAL SUPPLIES EXPENSES	-	2,775	450	2,775	-
OTHER SERVICES & CHARGES					
520.400 Professional Services	8,705	10,000	8,966	10,000	-
520.415 Telephone	331	310	331	310	-
520.425 Conferences & Training	-	3,000	-	3,000	-
520.450 Equipment Maintenance	-	200	-	200	-
520.485 Dues & Publications	-	550	-	550	-
TOTAL OTHER SERVICES & CHARGES	9,036	14,060	9,297	14,060	-
TOTAL 520-EMERGENCY MANAGEMENT	9,036	16,835	9,747	16,835	-

**City of Live Oak
General Fund
2021/22 Approved Budget**

	Audited	Current FY 2020/21		Approved	Budget
	2019/20	Amended	Projected	Budget	Increase/
	Actual	Budget	End-of-Year	FY 2021/22	(Decrease)
POLICE DEPARTMENT					
PERSONNEL SERVICES					
530.100 Salaries - Police	2,588,348	2,710,000	2,630,000	2,877,250	167,250
530.101 Holiday Pay	82,884	83,000	82,000	88,000	5,000
530.199 Overtime	113,617	132,600	108,000	132,600	-
530.200 F.I.C.A. Taxes	203,620	224,000	210,000	242,000	18,000
530.210 Group Insurance	363,613	478,000	430,000	460,000	(18,000)
530.230 Retirement	519,979	537,000	530,000	556,400	19,400
530.240 Workers Comp Insurance	50,886	60,000	55,307	61,000	1,000
TOTAL PERSONNEL SERVICES	3,922,947	4,224,600	4,045,307	4,417,250	192,650
SUPPLIES EXPENSES					
530.300 Uniform Cleaning Allowance	30,450	31,500	30,450	31,500	-
530.301 Uniform Purchases	27,050	36,025	28,000	36,625	600
530.310 Office Supplies	6,720	7,800	6,800	7,800	-
530.311 K-9 Supplies	6,532	9,900	7,200	9,900	-
530.330 Minor Tools & Equipment	36,128	28,000	15,000	28,000	-
530.337 Civic & Educational Prog Suppl	5,625	8,500	4,000	8,500	-
530.338 Operating Supplies	40,128	45,064	36,000	43,500	(1,564)
TOTAL SUPPLIES EXPENSES	152,633	166,789	127,450	165,825	(964)
OTHER SERVICES & CHARGES					
530.400 Professional Services	26,311	41,000	15,000	16,000	(25,000)
530.401 Investigation Fees	14,051	22,000	20,000	22,000	-
530.402 San Antonio Magistrate Fees	-	3,000	-	3,000	-
530.412 Wrecker Service	-	6,000	-	6,000	-
530.413 Jail Fees	350	10,000	500	10,000	-
530.415 Telephone	19,949	22,755	18,000	23,370	615
530.416 Air Time - Mobile Data Term	13,715	14,880	13,000	15,360	480
530.425 Conferences & Training	23,544	50,700	35,000	50,700	-
530.426 LEOCE Training	85	-	1,500	-	-
530.450 Equipment Maintenance	36,928	42,158	42,000	68,750	26,592
530.470 Equipment Rental	5,888	6,180	5,600	6,180	-
530.480 Contingencies	-	18,000	2,000	18,000	-
530.483 Other Expense	3,669	4,950	4,000	4,950	-
530.485 Dues & Publications	4,835	5,650	5,000	5,650	-
TOTAL OTHER SERVICES & CHARGES	149,325	247,273	161,600	249,960	2,687
CAPITAL OUTLAY					
530.583 Safety Equipment	13,356	8,870	8,870	54,810	45,940
530.595 Other Capital	87,147	13,000	13,000	27,125	14,125

**City of Live Oak
General Fund
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	<u>Audited 2019/20 Actual</u>	<u>Current FY 2020/21</u>		<u>Approved Budget FY 2021/22</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
POLICE DEPARTMENT					
530.651 PD Donation Expenditures	-	44,389	33,401	10,988	(33,401)
530.655 Police Reserves Fund Raiser	565	-	-	-	-
TOTAL CAPITAL OUTLAY	101,068	66,259	55,271	92,923	26,664
TOTAL 530-POLICE DEPARTMENT	<u>4,325,973</u>	<u>4,704,921</u>	<u>4,389,628</u>	<u>4,925,958</u>	<u>221,037</u>

Police Department

Positions	FY 2021	FY 2022
Police Chief	1.0	1.0
Assistant Police Chief	1.0	1.0
Police Lieutenant	1.0	1.0
Police Sergeant/Police Sergeant - Detective	8.0	8.0
Police Corporal /Warrant Officer	6.0	6.0
Police Officer	18.0	18.0
Crime Victims Liason/Crime Intelligence Analyst	0.0	1.0
Administrative Assistant	2.0	1.0
Police Records Specialist	0.0	1.0
Property and Evidence Room Technician	1.0	1.0
Total Positions	38.00	39.00

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

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Police Chief	26	\$96,087	\$121,148	\$146,208
Assistant Police Chief	P-5	\$92,559	\$111,990	\$131,421
Police Lieutenant	P-4	\$80,619	\$90,896	\$101,173
Police Sergeant/Police Sergeant - Detective	P-3	\$64,557	\$76,992	\$89,426
Police Corporal /Warrant Officer	P-2	\$59,180	\$67,653	\$76,125
Police Officer	P-1	\$52,886	\$60,457	\$68,028
Crime Victims Liason/Crime Intelligence Analyst	9	\$41,922	\$52,856	\$63,790
Administrative Assistant	6	\$36,214	\$45,659	\$55,104
Police Records Specialist	6	\$36,214	\$45,659	\$55,104
Property and Evidence Room Technician	6	\$36,214	\$45,659	\$55,104

**City of Live Oak
General Fund
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	Audited 2019/20 Actual	Current FY 2020/21		Approved Budget FY 2021/22	Budget Increase/ (Decrease)
		Amended Budget	Projected End-of-Year		
COMMUNICATION SERVICES					
PERSONNEL SERVICES					
535.100 Salaries	391,993	418,000	387,500	441,760	23,760
535.101 Holiday Pay	23,920	22,000	22,000	22,000	-
535.199 Overtime	23,243	20,000	32,000	25,000	5,000
535.200 F.I.C.A. Taxes	31,706	36,250	33,800	37,300	1,050
535.210 Group Insurance	83,888	113,000	94,000	100,500	(12,500)
535.230 Retirement	80,720	85,000	80,500	87,850	2,850
535.240 Workers Comp Insurance	848	1,000	922	1,200	200
TOTAL PERSONNEL SERVICES	636,318	695,250	650,722	715,610	20,360
SUPPLIES EXPENSES					
535.301 Uniform Purchases	3,224	3,600	1,000	3,600	-
535.310 Office Supplies	4,736	4,500	3,600	5,000	500
535.330 Minor Tools & Equipment	12,401	5,900	2,000	9,900	4,000
TOTAL SUPPLIES EXPENSES	20,361	14,000	6,600	18,500	4,500
OTHER SERVICES & CHARGES					
535.415 Cell Phone Expense	997	1,872	900	1,872	-
535.416 Air Cards	457	960	500	960	-
535.425 Conferences & Training	8,616	19,300	6,500	19,300	-
535.450 Equipment Maintenance	13,881	13,400	12,000	19,400	6,000
535.470 Equipment Rental	2,961	3,560	1,200	3,560	-
535.480 Contingencies	1,076	9,500	500	9,500	-
535.485 Dues and Publications	1,039	1,200	1,050	1,200	-
TOTAL OTHER SERVICES & CHARGES	29,027	49,792	22,650	55,792	6,000
CAPITAL OUTLAY					
535.574 Communications Equipment	96,355	-	-	-	-
535.579 Computer Equipment	7,638	-	-	-	-
TOTAL CAPITAL OUTLAY	103,993	-	-	-	-
TOTAL 535-COMMUNICATION SERVICES	789,699	759,042	679,972	789,902	30,860

Communication Services

Positions	FY 2021	FY 2022
Telecommunications Shift Supervisor	2.0	2.0
Telecommunications Officer	8.0	8.0
Total Positions	10.0	10.0

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

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Telecommunications Shift Supervisor	10	\$44,019	\$55,499	\$66,979
Telecommunications Officer	7	\$38,025	\$47,942	\$57,859

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		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
FIRE & EMS SERVICES					
PERSONNEL SERVICES					
540.100 Salaries	1,284,617	1,363,500	1,340,000	1,509,410	145,910
540.101 Holiday Pay	53,600	64,000	55,000	64,000	-
540.199 Overtime	112,896	95,000	100,000	100,000	5,000
540.200 F.I.C.A. Taxes	106,264	117,500	114,300	129,050	11,550
540.210 Group Insurance	205,305	283,000	250,000	349,000	66,000
540.230 Retirement	268,975	281,000	275,000	300,600	19,600
540.240 Workers Comp Insurance	21,588	25,000	23,045	31,000	6,000
TOTAL PERSONNEL SERVICES	<u>2,053,245</u>	<u>2,229,000</u>	<u>2,157,345</u>	<u>2,483,060</u>	<u>254,060</u>
SUPPLIES EXPENSES					
540.300 Uniform Cleaning Allowance	12,450	13,200	13,200	14,400	1,200
540.301 Uniforms Purchases	18,428	22,900	22,900	24,365	1,465
540.310 Office Supplies	16,192	15,813	15,000	21,270	5,457
540.330 Minor Tools & Equipment	47,311	75,120	60,000	96,290	21,170
540.337 Public Education Supplies	2,029	5,000	2,500	5,000	-
540.340 Rescue Supplies	13,469	8,060	8,000	12,460	4,400
540.378 Station Maint Supplies	13,001	19,500	13,000	19,035	(465)
TOTAL SUPPLIES EXPENSES	<u>122,880</u>	<u>159,593</u>	<u>134,600</u>	<u>192,820</u>	<u>33,227</u>
OTHER SERVICES & CHARGES					
540.400 Professional Fees	-	11,220	11,000	12,240	1,020
540.407 Haz Mat Response Team	1,000	1,000	1,000	1,000	-
540.411 Schertz Ambulance Service	237,775	246,256	246,256	280,241	33,985
540.415 Telephone	4,138	4,800	4,300	5,100	300
540.416 Air Time - Mobile Data Term	6,180	6,300	6,100	7,631	1,331
540.425 Conferences & Training	22,237	22,000	25,000	32,725	10,725
540.450 Equipment Maintenance	38,925	32,460	30,000	32,760	300
540.480 Contingencies	-	20,000	-	20,000	-
540.485 Dues & Publications	7,310	6,140	6,140	6,835	695
TOTAL OTHER SERVICES & CHARGES	<u>317,565</u>	<u>350,176</u>	<u>329,796</u>	<u>398,532</u>	<u>48,356</u>
CAPITAL OUTLAY					
540.530 Buildings & Structures	43,671	7,000	-	-	(7,000)
540.580 Operating Equipment	21,842	74,650	61,800	151,485	76,835
540.586 Vehicles	49,357	-	-	-	-
540.651 FD Donation Expenditures	-	44,389	2,500	41,889	(2,500)
TOTAL CAPITAL OUTLAY	<u>114,870</u>	<u>126,039</u>	<u>64,300</u>	<u>193,374</u>	<u>67,335</u>
TOTAL 540-FIRE & EMS SERVICES	<u><u>2,608,560</u></u>	<u><u>2,864,808</u></u>	<u><u>2,686,041</u></u>	<u><u>3,267,786</u></u>	<u><u>402,978</u></u>

Fire & EMS Services

Positions	FY 2021	FY 2022
Fire Chief	1.0	1.0
Assistant Fire Chief	1.0	1.0
Fire Captain	3.0	3.0
Fire Lieutenant	3.0	3.0
Fire Lieutenant 2nd Class	3.0	3.0
Firefighter/EMT *	10.0	12.0
Fire Inspector	1.0	1.0
Total Positions	22.0	24.0

The Fire Department is responsible for 2 major areas of service to our community. Fire protection and emergency medical service providers are the two major areas managed by the Fire Chief. The attached budget provides for the necessary personnel required to achieve these goals, the operating supplies needed to The office of Emergency Management is located in the Fire Department directly adjacent to the City's communication center. Emergency Management is responsible for the city's emergency preparedness plans should an actual emergency occur. These plans provide advanced operating procedures giving direction to staff while the actual emergency is dealt with. The emergencies could involve natural disasters,

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Fire Chief	26	\$96,087	\$121,148	\$146,208
Assistant Fire Chief	F-5	\$84,317	\$100,558	\$116,798
Fire Captain	F-4	\$69,326	\$78,164	\$87,001
Fire Lieutenant	F-3	\$65,411	\$72,749	\$80,086
Fire Lieutenant 2nd Class	F-2	\$49,978	\$57,937	\$65,896
Firefighter/EMT *	F-1	\$43,775	\$48,032	\$52,289
Fire Inspector	12	\$48,530	\$61,188	\$73,845

*Approved Budget includes: Two additional positions in the Fire Department for Fire Fighters

**City of Live Oak
General Fund
2021/22 Approved Budget**

	Audited 2019/20 Actual	Current FY 2020/21		Approved Budget FY 2021/22	Budget Increase/ (Decrease)
		Amended Budget	Projected End-of-Year		
PUBLIC WORKS GENERAL					
PERSONNEL SERVICES					
560.100 Salaries	233,851	242,500	242,500	257,600	15,100
560.199 Overtime	695	2,500	3,000	2,500	-
560.200 F.I.C.A. Taxes	16,645	19,250	18,700	20,300	1,050
560.210 Group Insurance	40,724	50,500	48,000	50,500	-
560.230 Retirement	43,088	45,250	45,000	46,710	1,460
560.240 Workers Comp Insurance	3,470	4,000	3,687	4,000	-
TOTAL PERSONNEL SERVICES	338,473	364,000	360,887	381,610	17,610
SUPPLIES EXPENSES					
560.300 Uniforms	1,809	2,415	2,000	2,415	-
560.310 Office Supplies	1,706	1,600	1,600	2,000	400
560.330 Minor Tools & Equip	9,242	7,000	5,000	7,000	-
560.333 Petroleum Products	94,649	157,000	110,000	157,000	-
560.336 Janitorial Supplies	18,236	11,000	11,000	11,000	-
560.350 Safety Supplies	150	1,000	500	1,000	-
560.357 Construction & Maintenance	87,730	120,000	65,000	120,000	-
TOTAL SUPPLIES EXPENSES	213,522	300,015	195,100	300,415	400
OTHER SERVICES & CHARGES					
560.400 Professional Fees	8,013	30,000	4,000	30,000	-
560.402 Certifications & Testing	-	400	100	400	-
560.415 Telephone	4,191	5,400	5,400	5,400	-
560.417 Janitorial Services	48,833	67,000	60,000	70,000	3,000
560.425 Conferences & Training	77	1,000	250	1,000	-
560.440 Utilities	92,035	115,000	93,000	115,000	-
560.445 Contract Maintenance	15,226	67,300	35,000	67,300	-
560.458 Vehicle Maint Services	99,875	85,000	75,000	90,000	5,000
560.460 Vehicle Rehabilitation	2,844	2,000	1,500	2,000	-
560.461 Emergency Contingencies	10,389	95,000	-	95,000	-
560.480 Contingencies	13	1,000	-	1,000	-
560.485 Dues & Publications	800	1,300	1,300	1,300	-
TOTAL OTHER SERVICES & CHARGES	282,296	470,400	275,550	478,400	8,000
CAPITAL OUTLAY					
560.530 Buildings & Structures	-	15,000	15,000	105,000	90,000
560.570 Equipment	15,944	-	-	16,000	16,000
TOTAL CAPITAL OUTLAY	15,944	15,000	15,000	121,000	106,000
TOTAL 560-PUBLIC WORKS GENERAL	850,235	1,149,415	846,537	1,281,425	132,010

Public Works - General

Positions	FY 2021	FY 2022
Director of Public Works	0.5	0.5
Administrative Assistant	0.5	0.5
Fleet Services Supervisor	1.0	1.0
Mechanic	1.0	1.0
Facilities Project Manager	0.0	1.0
Building Maintenance Technician	1.0	0.0
Total Positions	4.0	4.0

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

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Director of Public Works	26	\$96,087	\$121,148	\$146,208
Fleet Services Supervisor	10	\$44,019	\$55,499	\$66,979
Facilities Project Manager	8	\$39,926	\$50,339	\$60,752
Administrative Assistant	6	\$36,214	\$45,659	\$55,104
Mechanic	5	\$34,490	\$43,485	\$52,480
Building Maintenance Technician	5	\$34,490	\$43,485	\$52,480

**City of Live Oak
General Fund
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	<u>Audited 2019/20 Actual</u>	<u>Current FY 2020/21</u>		<u>Approved Budget FY 2021/22</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
STREET MAINTENANCE					
PERSONNEL SERVICES					
562.100 Salaries	132,900	131,000	132,000	140,600	9,600
562.199 Overtime	176	3,000	750	3,000	-
562.200 F.I.C.A. Taxes	9,113	11,000	9,500	11,600	600
562.210 Group Insurance	23,287	38,000	42,200	29,250	(8,750)
562.230 Retirement	24,444	25,250	24,500	27,220	1,970
562.240 Workers Comp Insurance	6,168	7,000	6,453	7,000	-
TOTAL PERSONNEL SERVICES	<u>196,088</u>	<u>215,250</u>	<u>215,403</u>	<u>218,670</u>	<u>3,420</u>
SUPPLIES EXPENSES					
562.300 Uniform Rental	-	2,415	250	2,415	-
562.330 Minor Tools & Equipment	3,846	3,000	4,000	4,000	1,000
562.350 Safety Supplies	966	1,000	1,000	1,000	-
562.357 Construction & Maint	7,047	30,000	12,000	30,000	-
562.380 Street Maint Materials	78,434	75,000	68,000	75,000	-
TOTAL SUPPLIES EXPENSES	<u>90,293</u>	<u>111,415</u>	<u>85,250</u>	<u>112,415</u>	<u>1,000</u>
OTHER SERVICES & CHARGES					
562.400 Professional Fees	7,660	10,000	9,000	50,000	40,000
562.425 Conferences & Training	-	1,400	-	1,400	-
562.440 Utilities	104,841	110,000	108,000	110,000	-
562.445 Contract Maintenance	32,752	30,000	35,000	35,000	5,000
562.470 Equipment Rentals	281	18,000	9,000	18,000	-
562.461 Emergency Contingencies	6,905	80,000	-	80,000	-
562.480 Contingencies	-	500	-	500	-
TOTAL OTHER SERVICES & CHARGES	<u>152,439</u>	<u>249,900</u>	<u>161,000</u>	<u>294,900</u>	<u>45,000</u>
CAPITAL OUTLAY					
562.570 Equipment	5,416	-	-	-	-
TOTAL CAPITAL OUTLAY	<u>5,416</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL 562-STREET MAINTENANCE	<u>444,236</u>	<u>576,565</u>	<u>461,653</u>	<u>625,985</u>	<u>49,420</u>

Public Works - Street Maintenance

Positions	FY 2021	FY 2022
Crew Leader	1.0	1.0
Heavy Equipment Operator	2.0	2.0
Total Positions	3.0	3.0

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

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Crew Leader	8	\$39,926	\$50,339	\$60,752
Heavy Equipment Operator	6	\$36,214	\$45,659	\$55,104

**City of Live Oak
General Fund
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	<u>Audited 2019/20 Actual</u>	<u>Current FY 2020/21</u>		<u>Approved Budget FY 2021/22</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
ANIMAL CONTROL					
PERSONNEL SERVICES					
564.100 Salaries	118,548	119,000	113,000	120,600	1,600
564.199 Overtime	20,286	26,000	17,000	24,000	(2,000)
564.200 F.I.C.A. Taxes	10,309	11,500	9,200	11,550	50
564.210 Group Insurance	26,319	34,000	27,000	35,000	1,000
564.230 Retirement	25,506	27,000	24,000	27,200	200
564.240 Workers Comp Insurance	3,277	3,750	3,457	4,000	250
TOTAL PERSONNEL SERVICES	<u>204,245</u>	<u>221,250</u>	<u>193,657</u>	<u>222,350</u>	<u>1,100</u>
SUPPLIES EXPENSES					
564.301 Uniform Purchase	2,261	2,300	1,500	2,300	-
564.310 Office Supplies	984	1,500	1,000	1,500	-
564.330 Animal Control Supplies	20,175	20,300	15,000	23,700	3,400
564.350 Safety Supplies	477	1,875	1,000	1,875	-
TOTAL SUPPLIES EXPENSES	<u>23,897</u>	<u>25,975</u>	<u>18,500</u>	<u>29,375</u>	<u>3,400</u>
OTHER SERVICES & CHARGES					
564.400 Professional Fees	17,638	22,530	15,000	22,530	-
564.402 Certifications & Testing	-	450	-	450	-
564.405 Minor Tools & Equipment	5,730	1,000	1,000	1,000	-
564.415 Cell Phone Expense	1,493	2,412	1,200	2,412	-
564.425 Conferences & Training	374	5,200	500	5,200	-
564.445 Contract Maintenance	620	6,080	5,000	8,980	2,900
564.450 Equipment Maintenance	285	1,500	500	1,500	-
564.480 Contingencies	-	1,000	-	1,000	-
564.485 Dues & Publications	93	330	100	330	-
TOTAL OTHER SERVICES & CHARGES	<u>26,233</u>	<u>40,502</u>	<u>23,300</u>	<u>43,402</u>	<u>2,900</u>
CAPITAL OUTLAY					
564.530 Buildings	-	13,000	13,000	-	(13,000)
564.651 AC Donantion Expenditures	-	-	-	21,375	21,375
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>13,000</u>	<u>13,000</u>	<u>21,375</u>	<u>8,375</u>
TOTAL 564-ANIMAL CONTROL	<u>254,375</u>	<u>300,727</u>	<u>248,457</u>	<u>316,502</u>	<u>15,775</u>

Animal Control

Positions	FY 2021	FY 2022
Animal Control Supervisor	1.0	1.0
Animal Control Officers	2.0	2.0
Total Positions	3.0	3.0

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

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Animal Control Supervisor	10	\$44,019	\$55,499	\$66,979
Animal Control Officers	4	\$32,847	\$41,414	\$49,981

**City of Live Oak
General Fund
2021/22 Approved Budget**

	Audited 2019/20 Actual	Current FY 2020/21		Approved Budget FY 2021/22	Budget Increase/ (Decrease)
		Amended Budget	Projected End-of-Year		
PARKS MAINTENANCE					
PERSONNEL SERVICES					
565.100 Salaries	228,876	257,000	255,500	268,500	11,500
565.199 Overtime	1,689	8,000	1,600	8,000	-
565.200 F.I.C.A. Taxes	17,373	21,000	19,200	22,100	1,100
565.210 Group Insurance	35,935	56,000	35,000	46,300	(9,700)
565.230 Retirement	42,356	49,000	47,000	50,500	1,500
565.240 Workers Comp Insurance	7,710	9,000	8,296	9,000	-
TOTAL PERSONNEL SERVICES	333,939	400,000	366,596	404,400	4,400
SUPPLIES EXPENSES					
565.300 Uniform Rental	2,155	5,400	2,500	5,400	-
565.330 Minor Tools & Equipment	3,049	8,000	3,200	8,000	-
565.331 Park Maintenance Supplies	9,541	20,000	15,000	20,000	-
565.350 Safety Supplies	100	1,000	500	1,000	-
565.357 Construction & Maint Supplies	16,805	40,000	16,800	40,000	-
TOTAL SUPPLIES EXPENSES	31,650	74,400	38,000	74,400	-
OTHER SERVICES & CHARGES					
565.400 Professional Fees	1,750	10,000	5,000	10,000	-
565.425 Conferences & Training	439	5,700	750	5,700	-
565.440 Utilities	22,204	24,000	22,500	24,000	-
565.441 Turf Maintenance	18,454	36,000	18,000	46,000	10,000
565.445 Contract Maintenance	39,662	56,000	45,000	56,000	-
TOTAL OTHER SERVICES & CHARGES	82,509	131,700	91,250	141,700	10,000
CAPITAL OUTLAY					
565.530 Buildings & Structures	9,351	-	-	-	-
565.588 Park Maintenance Equipment	-	-	-	20,000	20,000
565.590 Parking Lots & Drives	-	30,000	30,361	-	(30,000)
TOTAL CAPITAL OUTLAY	9,351	30,000	30,361	20,000	(10,000)
TOTAL 565-PARKS MAINTENANCE	457,449	636,100	526,207	640,500	4,400

Public Works - Park Maintenance

Positions	FY 2021	FY 2022
Parks Supervisor	1.0	1.0
Heavy Equipment Operator	3.0	3.0
Parks Maintenance Worker	2.0	2.0
Total Positions	6.0	6.0

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

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Parks Supervisor	10	\$44,019	\$55,499	\$66,979
Heavy Equipment Operator	6	\$36,214	\$45,659	\$55,104
Parks Maintenance Worker	3	\$31,283	\$39,442	\$47,601

**City of Live Oak
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	<u>Audited 2019/20 Actual</u>	<u>Current FY 2020/21</u>		<u>Approved Budget FY 2021/22</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
RECREATION					
PERSONNEL SERVICES					
566.100 Salaries	62,666	65,250	65,000	68,175	2,925
566.110 Salaries - Rental Lifeguards	39,620	35,000	35,000	40,000	5,000
566.199 Overtime	1,184	20,000	2,000	20,000	-
566.200 F.I.C.A. Taxes	7,441	10,000	8,000	11,050	1,050
566.210 Group Insurance	10,510	14,000	13,000	15,000	1,000
566.230 Retirement	11,731	17,000	13,000	17,080	80
566.240 Workers Comp Insurance	2,082	2,500	2,305	2,750	250
TOTAL PERSONNEL SERVICES	<u>135,234</u>	<u>163,750</u>	<u>138,305</u>	<u>174,055</u>	<u>10,305</u>
SUPPLIES EXPENSES					
566.301 Uniform Purchase	2,036	2,700	1,500	3,100	400
566.315 Parks and Rec Commission Supplies	125	550	250	550	-
566.310 Office Supplies	880	1,100	500	1,300	200
566.330 Minor Tools & Equipment	1,171	1,300	1,000	1,450	150
566.332 Pool Maint Sup & Chemical	10,516	16,000	12,000	16,000	-
566.339 Safety Supplies	503	1,100	500	1,400	300
566.357 Construction & Maint Supplies	3,176	8,000	13,000	8,500	500
TOTAL SUPPLIES EXPENSES	<u>18,407</u>	<u>30,750</u>	<u>28,750</u>	<u>32,300</u>	<u>1,550</u>
OTHER SERVICES & CHARGES					
566.425 Conferences & Training	160	3,950	500	5,000	1,050
566.430 Advertising	-	3,700	-	4,000	300
566.440 Utilities	13,067	12,000	13,000	13,000	1,000
566.451 Recycling Projects	7,362	12,000	4,000	12,000	-
566.480 Contingencies	-	1,000	-	1,000	-
566.485 Dues & Publications	963	1,150	1,000	1,150	-
566.650 Recreational Event Exp	39,642	56,000	30,000	56,850	850
TOTAL OTHER SERVICES & CHARGES	<u>61,194</u>	<u>89,800</u>	<u>48,500</u>	<u>93,000</u>	<u>3,200</u>
CAPITAL OUTLAY					
566.530 Building	-	-	-	30,000	30,000
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,000</u>	<u>30,000</u>
TOTAL 566-LEISURE SERVICES	<u>214,835</u>	<u>284,300</u>	<u>215,555</u>	<u>329,355</u>	<u>45,055</u>

Recreation

Positions	FY 2021	FY 2022
Recreation and Special Events Manager	1.0	1.0
Seasonal Full-time Staff	-	-
Seasonal Part-time Staff	-	-
Total Positions	1.0	1.0

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

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Recreation and Special Events Manager	10	\$44,019	\$55,499	\$66,979

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	<u>Audited 2019/20 Actual</u>	<u>Current FY 2020/21</u>		<u>Approved Budget FY 2021/22</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
PLANNING & ZONING					
PERSONNEL SERVICES					
680.100 Salaries	82,946	86,000	86,000	90,635	4,635
680.199 Overtime	-	300	-	300	-
680.200 F.I.C.A. Taxes	6,040	6,750	6,750	7,050	300
680.210 Group Insurance	9,859	11,500	6,000	8,200	(3,300)
680.230 Retirement	15,248	16,250	16,000	16,600	350
680.240 Workers Comp Insurance	193	225	203	225	-
TOTAL PERSONNEL SERVICES	<u>114,286</u>	<u>121,025</u>	<u>114,953</u>	<u>123,010</u>	<u>1,985</u>
SUPPLIES EXPENSES					
680.301 Uniform Purchases	99	1,000	150	1,000	-
680.310 Office Supplies	1,015	700	500	700	-
680.330 Minor Tools & Equipment	116	800	200	800	-
680.393 Maps	-	1,500	-	1,500	-
TOTAL SUPPLIES EXPENSES	<u>1,230</u>	<u>4,000</u>	<u>850</u>	<u>4,000</u>	<u>-</u>
OTHER SERVICES & CHARGES					
680.400 Professional Fees	46,262	22,500	18,000	22,500	-
680.425 Conferences & Training	3,322	10,350	3,200	12,880	2,530
680.480 Contingencies	96	500	100	500	-
680.485 Dues & Publications	404	3,000	500	4,200	1,200
TOTAL OTHER SERVICES & CHARGES	<u>50,084</u>	<u>36,350</u>	<u>21,800</u>	<u>40,080</u>	<u>3,730</u>
TOTAL 680-PLANNING & ZONING DEP	<u><u>165,600</u></u>	<u><u>161,375</u></u>	<u><u>137,603</u></u>	<u><u>167,090</u></u>	<u><u>5,715</u></u>

Planning & Zoning

Positions	FY 2021	FY 2022
Assistant City Manager	0.70	0.70
	<u>0.70</u>	<u>0.70</u>

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

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Assistant City Manager	30	\$116,794	\$147,255	\$177,716

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	<u>Audited 2019/20 Actual</u>	<u>Current FY 2020/21</u>		<u>Approved Budget FY 2021/22</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
DEVELOPMENT SERVICES					
PERSONNEL SERVICES					
682.100 Salaries	187,055	202,000	195,000	193,330	(8,670)
682.199 Overtime	667	1,500	1,500	1,500	-
682.200 F.I.C.A. Taxes	14,246	16,000	15,200	15,100	(900)
682.210 Group Insurance	29,944	43,500	50,500	60,200	16,700
682.230 Retirement	34,805	37,500	36,000	35,500	(2,000)
682.240 Workers Comp Insurance	694	750	691	800	50
TOTAL PERSONNEL SERVICES	<u>267,411</u>	<u>301,250</u>	<u>298,891</u>	<u>306,430</u>	<u>5,180</u>
SUPPLIES EXPENSES					
682.300 Uniform Cleaning Allowance	1,650	1,800	1,800	1,800	-
682.301 Uniform Purchases	2,303	1,820	1,820	2,185	365
682.310 Office Supplies	3,762	4,045	7,500	5,960	1,915
682.330 Minor Tools and Equipment	664	700	100	1,050	350
682.393 Maps	-	750	750	750	-
TOTAL SUPPLIES EXPENSES	<u>8,379</u>	<u>9,115</u>	<u>11,970</u>	<u>11,745</u>	<u>2,630</u>
OTHER SERVICES & CHARGES					
682.400 Professional Fees	30,117	57,350	45,000	59,750	2,400
682.425 Conferences & Training	5,026	8,445	8,000	7,990	(455)
682.445 Contract Maintenance	2,632	3,000	1,500	5,110	2,110
682.480 Contingencies	-	1,500	-	1,500	-
682.485 Dues & Publications	2,286	4,375	2,000	1,005	(3,370)
TOTAL OTHER SERVICES & CHARGES	<u>40,061</u>	<u>74,670</u>	<u>56,500</u>	<u>75,355</u>	<u>685</u>
CAPITAL OUTLAY					
682.578 Office Furniture	3,642	-	-	-	-
682.591 Software	7,424	-	-	7,500	7,500
TOTAL CAPITAL OUTLAY	<u>11,066</u>	<u>-</u>	<u>-</u>	<u>7,500</u>	<u>7,500</u>
TOTAL 682-DEVELOPMENT SERVICES	<u><u>326,917</u></u>	<u><u>385,035</u></u>	<u><u>367,361</u></u>	<u><u>401,030</u></u>	<u><u>15,995</u></u>

Development Services

Positions	FY 2021	FY 2022
Building Official	1.0	1.0
Stormwater Inspector	0.0	1.0
Code Enforcement	2.0	2.0
Permit Technician	1.0	0.0
Total Positions	4.0	4.0

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

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Building Official	18	\$65,035	\$81,997	\$98,959
Stormwater Inspector	9	\$41,922	\$52,856	\$63,790
Code Enforcement	6	\$36,214	\$45,659	\$55,104
Permit Technician	6	\$36,214	\$45,659	\$55,104

**City of Live Oak
General Fund
2021/22 Approved Budget**

	<u>Audited 2019/20 Actual</u>	<u>Current FY 2020/21</u>		<u>Approved Budget FY 2021/22</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
INFORMATION TECHNOLOGY					
SUPPLIES EXPENSES					
685.315 Data Processing Supplies	4,127	5,150	3,600	5,150	-
685.330 Minor Tools & Equipment	324	1,200	1,200	1,200	-
TOTAL SUPPLIES EXPENSES	4,451	6,350	4,800	6,350	-
OTHER SERVICES & CHARGES					
685.400 Professional Fees	128,725	130,000	120,000	135,000	5,000
685.415 Internet Access Fees	8,010	11,000	8,000	11,000	-
685.425 Conferences & Training	20	1,200	-	1,200	-
685.445 Maintenance Contracts	150,041	172,000	155,000	172,000	-
685.452 Computer Maint & Fees	3,696	4,500	500	4,500	-
685.480 Contingencies	-	15,000	-	15,000	-
685.485 Dues & Publications	-	350	-	350	-
TOTAL OTHER SERVICES & CHARGES	290,492	334,050	283,500	339,050	5,000
CAPITAL OUTLAY					
685.579 Computer Equipment	24,050	48,000	48,000	50,505	2,505
685.591 Software	10,730	28,040	15,000	32,780	4,740
TOTAL CAPITAL OUTLAY	34,780	76,040	63,000	83,285	7,245
TOTAL 685-INFORMATION TECH	<u>329,723</u>	<u>416,440</u>	<u>351,300</u>	<u>428,685</u>	<u>12,245</u>

**City of Live Oak
General Fund
2021/22 Approved Budget**

	<u>Audited 2019/20 Actual</u>	<u>Current FY 2020/21</u>		<u>Approved Budget FY 2021/22</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
OTHER FINANCING USES					
TRANSFER OUT					
700.035 Transfer to Asset Replacement Fd	1,720,246	443,680	443,680	664,169	220,489
700.046 Transfer to Capital Projects Fund	365,000	-	-	550,000	550,000
700.019 Transfer to Regional ERT Fund	6,500	6,500	6,500	6,500	-
700.600 Transfer to Utility Operations	28,400	-	-	-	-
700.030 Transfer to Utility R&R	471,600	-	-	-	-
TOTAL TRANSFERS OUT	<u>2,591,746</u>	<u>450,180</u>	<u>450,180</u>	<u>1,220,669</u>	<u>770,489</u>

**City of Live Oak
General Fund
Capital Requests
2021/2022 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
City Secretary			
10-405.579	Office Equipment		
	Projector and remote access upgrade in Council Chambers	\$ 7,300	
	UV Room Purifier for Chambers	7,200	
10-405-591	Software		
	Lazerfiche project for Medical/FMLA files (HR)	<u>6,000</u>	\$ 20,500
Police Department			
10-530.583	Safety Equipment		
	(11) Body armor - replacement patrol	9,900	
	(10) Emergency protective gear (suits, helmets, batons, shic	7,380	
	(18) Bullet safe ballistic shields	14,400	
	(5) Gas Mask	3,000	
	Self-aid/Buddy-aid medical kits	480	
	Medical kit carriers	150	
	Stop stick piranha	500	
	(5) SWAT Vests	16,000	
	PPE Equipment	3,000	
10-530.595	Other Capital		
	(4) All-Traffic Shield Display with solar kit and traffic app	19,325	
	(2) Jamar Radar boxes	7,800	
10-530.651	PD Donation Expenditures		
	Various Program/Projects/Items	<u>10,988</u>	92,923
Fire Department			
10-540.580	Operating Equipment		
	(31) Upgrade SCBA Regulator Asy, C5, 2013, QD (HNSN	48,655	
	(31) Scott Radio Direct Interface (Motorola) module	38,480	
	(31) Vision C5 Facepiece, Kevlar Headnet	9,429	
	Battery Paks, Lithium Ion C5	5,160	
	C5 Vehicle Chargers	15,315	
	Fit Tests	480	
	(2) ToughPad Rugged Laptops with equipment and mounts	12,200	
	Spillman Rapid Response module	8,916	
	Knox Key System	12,850	
10-540.651	FD Donation Expenditures		
	Various Program/Projects/Items	<u>41,889</u>	193,374

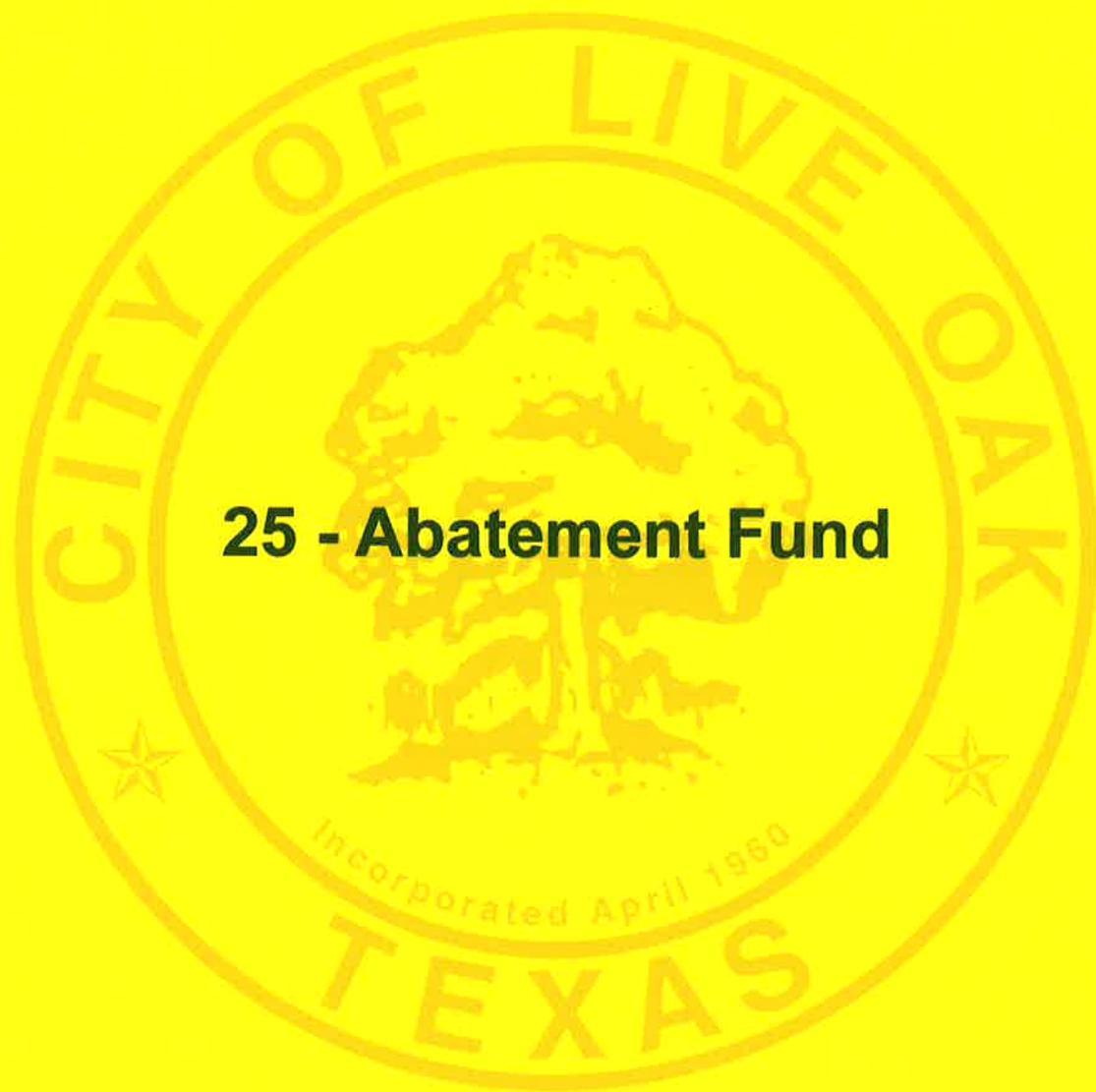
**City of Live Oak
General Fund
Capital Requests
2021/2022 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Public Works			
10-560.530	Building & Structures		
	Install Forced Air Heat in Maintenance Shop	20,000	
	Replace roofs on old Public Works buildings	40,000	
	Energy Conservation Measures	30,000	
	Install air sanitizers (Ionizers) into HVAC Systems	15,000	
10-560.570	Equipment		
	Replace MW1 Pickup Truck (Split with GF, Util and SW F	<u>16,000</u>	121,000
Animal Control			
10-564-651	AC Donation Expenditures		
	Various Program/Projects/Items		21,375
Parks Maintenance			
10-565.588	Parks Maintenance Equipment		
	Replace 2004 Kawasaki Mule		20,000
Recreation			
10-566.530	Building		
	Storage building for Recreation supplies		30,000
Development Services			
10-682.591	Software		
	Code Compliance Tracking Computer Program		7,500
Information Technology			
10-685.579	Computer Equipment		
	(20) Dell Optiplex 3060 SFF - PC Replacement Plan	20,000	
	(3) Dell Latitude 15 3000 Series laptops	4,950	
	(3) Cisco Switches (Upgrade 3 per year - 9 total) (2nd year	20,025	
	Various Other Hardware requests	5,530	
10-685.591	Software		
	Office 365 Standard License (80 @ \$12.50 x 12 months)	12,000	
	Office 365 Business Basic License (60 @ \$5 x 12 months)	3,600	
	Adobe Acrobat, other miscellaneous requests	3,452	
	MDR Security Subscription (Annual - 143 @ \$8 x 12)	<u>13,728</u>	<u>83,285</u>
Total General Fund Capital Requests (Funded)			<u>\$ 589,957</u>

**City of Live Oak
General Fund
Reserve Funded Items
2021/2022 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Capital Requests		\$ 589,957	
Transfer to Capital Project Fund for 1/2 of Playscape replacement project		200,000	
Less amount funded through recurring revenue		<u>(327,744)</u>	\$ 462,214
Transfer to Asset Replacement (Capital)		414,169	
Additional transfer to fund future Fire Equipment (Ladder & Pumper Trucks)		250,000	
Less amount funded through recurring revenue		<u>-</u>	664,169
City Council			
10-401.480	Contingencies		200,000
City Manager			
10-402.480	Contingency		10,000
Police Department			
10-530.480	Contingencies (Coban video equipment failure)		18,000
Dispatch (Communications)			
10-535.480	Contingencies (Radio equipment failure and/or programming)		9,500
Fire Department			
10-540.480	Contingencies		20,000
Public Works			
10-560-461	Emergency Contingencies		
	Unforeseen Maintenance Issues	15,000	
	Fuel costs over anticipated \$ per gallon	31,840	
	Major HVAC Repairs/Replacements	20,360	
	Major mechanical Repairs	18,800	
	Fleet accident repairs and reconditioning	<u>9,000</u>	95,000
Street Maintenance			
10-562.400	Preparation for Street Bond - attorney, bond council, etc.	40,000	
10-562.461	Emergency Contingencies for major street repairs	<u>80,000</u>	120,000
Information Technology			
10-685.480	Contingencies		<u>15,000</u>
Total Reserve Funded Items		48	<u>\$ 1,613,883</u>





25 - Abatement Fund

**ABATEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2021/2022**

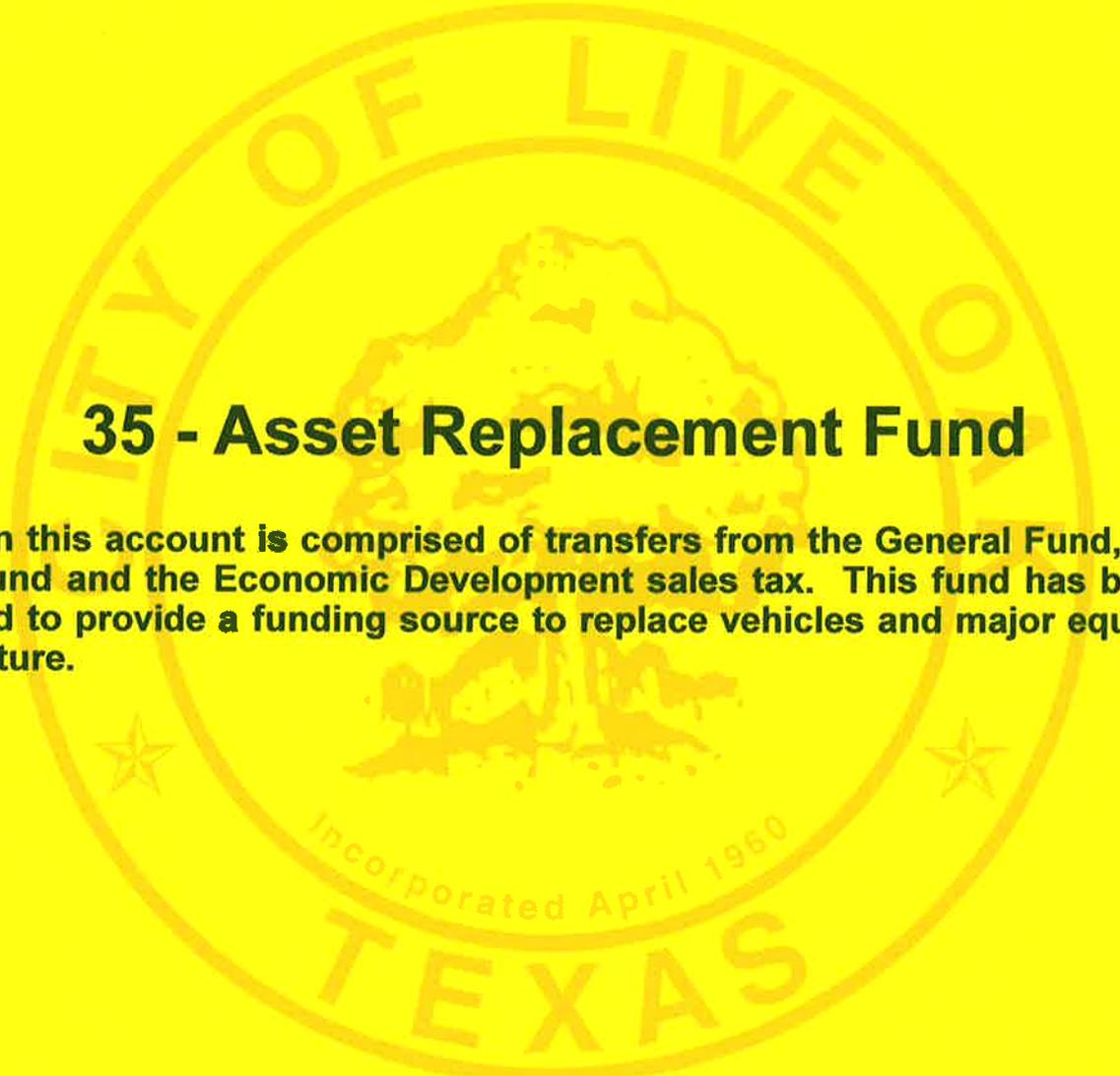
Beginning Fund Balance October 1, 2021:		\$ 9,083			
Estimated Revenues:		7,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Abatement Services Expenses	-	-	16,000	-	16,000
Total Expenditures	-	-	16,000	-	16,000
Net Revenues/Expenditures					<u>(9,000)</u>
Ending Fund Balance September 30, 2022:					<u>\$ 83</u>

**ABATEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2020/2021
(AS AMENDED)**

Beginning Fund Balance October 1, 2020:		\$ 10,883			
Estimated Revenues:		7,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Abatement Services Expenses	-	-	16,000	-	16,000
Total Expenditures	-	-	16,000	-	16,000
Net Revenues/Expenditures					<u>(9,000)</u>
Ending Fund Balance September 30, 2021:					<u>\$ 1,883</u>

**City of Live Oak
Abatement Fund
2021/2022 Approved Budget**

	<u>Audited 2019/20 Actual</u>	<u>Current FY 2020/21</u>		<u>Approved Budget FY 2021/22</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	2,590	7,000	3,500	7,000	-
TOTAL GRANTS & INTER-GOVT.	2,590	7,000	3,500	7,000	-
TOTAL REVENUES	<u>2,590</u>	<u>7,000</u>	<u>3,500</u>	<u>7,000</u>	<u>-</u>
EXPENDITURES					
OTHER SERVICES & CHARGES					
400.400 Professional Fees	511	1,000	300	1,000	-
560.445 Contractual Maintenance	11,185	15,000	5,000	15,000	-
TOTAL OTHER SERVICES & CHARGES	11,696	16,000	5,300	16,000	-
TOTAL EXPENDITURES	<u>11,696</u>	<u>16,000</u>	<u>5,300</u>	<u>16,000</u>	<u>-</u>

The seal of the City of Live Oak, Texas, is a large, faint watermark in the background. It is circular and contains the text "CITY OF LIVE OAK" at the top and "TEXAS" at the bottom. In the center, there is a depiction of a landscape with a mountain and a river. Below the landscape, it says "Incorporated April 1960". There are two stars on either side of the central text.

35 - Asset Replacement Fund

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

**ASSET REPLACEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2021/2022**

Beginning Fund Balance October 1, 2021:		\$ 4,959,951			
Estimated Revenues:		812,235			
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	-	-	-	1,588,790	1,588,790
Total Expenditures	-	-	-	1,588,790	1,588,790
Net Revenues/Expenditures					<u>(776,555)</u>
Ending Fund Balance September 30, 2022:					<u>\$ 4,183,396</u>

**ASSET REPLACEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2020/2021
(AS AMENDED)**

Beginning Fund Balance October 1, 2020:		\$ 4,462,775			
Estimated Revenues:		607,087			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Capital Outlay	-	-	-	301,300	301,300
Total Expenditures	-	-	-	301,300	301,300
Net Revenues/Expenditures					<u>305,787</u>
Ending Fund Balance September 30, 2021:					<u>\$ 4,768,562</u>

**City of Live Oak
Asset Replacement Fund
2021/2022 Approved Budget**

	<u>Audited 2019/20 Actual</u>	<u>Current FY 2020/21</u>		<u>Approved Budget FY 2021/22</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	29,074	40,000	5,000	20,000	(20,000)
364.000 Sale of Fixed Assets	-	-	52,401	-	-
TOTAL INTEREST & MISCELLANEOUS	29,074	40,000	57,401	20,000	(20,000)
OTHER FINANCING SOURCES					
390.100 Transfers From General Fund	1,720,246	443,680	443,680	664,169	220,489
390.101 Transfer From Storm Water	58,540	60,222	60,222	64,881	4,659
390.500 Transfers From EDC	63,185	63,185	63,185	63,185	-
TOTAL OTHER FINANCING SOURCES	1,841,971	567,087	567,087	792,235	225,148
TOTAL REVENUES	1,871,045	607,087	624,488	812,235	205,148

**City of Live Oak
Asset Replacement Fund
2021/2022 Approved Budget**

	<u>Audited 2019/20 Actual</u>	<u>Current FY 2020/21</u>		<u>Approved Budget FY 2021/22</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
EXPENDITURES					
POLICE DEPARTMENT					
CAPITAL OUTLAY					
530.586 Vehicles	132,170	157,500	30,946	301,890	144,390
530.597 Vehicle Equipment	<u>86,004</u>	<u>89,800</u>	<u>43,465</u>	<u>157,900</u>	<u>68,100</u>
TOTAL CAPITAL OUTLAY	218,174	247,300	74,411	459,790	212,490
 TOTAL 530-POLICE DEPARTMENT	 <u>218,174</u>	 <u>247,300</u>	 <u>74,411</u>	 <u>459,790</u>	 <u>212,490</u>
 STREET MAINTENANCE					
CAPITAL OUTLAY					
562.580 Operating Equipment	-	-	-	85,000	85,000
TOTAL CAPITAL OUTLAY	-	-	-	85,000	85,000
 TOTAL 562-STREET MAINTENANCE	 -	 -	 -	 85,000	 85,000
 PARKS MAINTENANCE					
CAPITAL OUTLAY					
565.580 Operating Equipment	18,026	-	-	-	-
565.586 Vehicles	-	35,000	34,470	96,000	61,000
TOTAL CAPITAL OUTLAY	18,026	35,000	34,470	96,000	61,000
 TOTAL 565-PARKS MAINTENANCE	 <u>18,026</u>	 <u>35,000</u>	 <u>34,470</u>	 <u>96,000</u>	 <u>61,000</u>

**City of Live Oak
Asset Replacement Fund
2021/2022 Approved Budget**

	<u>Audited 2019/20 Actual</u>	<u>Current FY 2020/21</u>		<u>Approved Budget FY 2021/22</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
STORM WATER					
CAPITAL OUTLAY					
567.586 Vehicles	18,026	-	-	48,000	48,000
567.580 Operating Equipment	-	19,000	18,431	-	(19,000)
TOTAL CAPITAL OUTLAY	18,026	19,000	18,431	48,000	29,000
TOTAL 567-STORM WATER	<u>18,026</u>	<u>19,000</u>	<u>18,431</u>	<u>48,000</u>	<u>29,000</u>
FIRE DEPARTMENT					
CAPITAL OUTLAY					
540.586 Vehicles	20,301	-	-	900,000	900,000
TOTAL CAPITAL OUTLAY	20,301	-	-	900,000	900,000
TOTAL 540-FIRE DEPARTMENT	<u>20,301</u>	<u>-</u>	<u>-</u>	<u>900,000</u>	<u>900,000</u>
INTERFUND TRANSFERS					
OTHER FINANCING USES					
700.xxx Transfer to Capital Project Fund	104,000	-	-	-	-
TOTAL OTHER FINANCING USES	104,000	-	-	-	-
TOTAL 700-INTERFUND TRANSFERS	<u>104,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>378,527</u>	<u>301,300</u>	<u>127,312</u>	<u>1,588,790</u>	<u>1,287,490</u>

**City of Live Oak
Asset Replacement Fund
Capital Requests
2021/2022 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Police Department			
35-530.586	Vehicles		
	(4) Interceptor Utility Vehicles (Patrol Units)	\$ 158,400	
	(1) Unmarked Vehicle (CID)	38,700	
	(3) Chevy Tahoes - 2021 carryover	104,790	
35-530.597	Vehicle Equipment		
	(4) Patrol Units Equipment and Installation	114,400	
	(1) CID Unit Equipment and Installation	4,000	
	Installation of equipment on 2021 veh - carryover	<u>39,500</u>	\$ 459,790
Street Maintenance			
35-562.580	Operating Equipment		
	Crackseal Machine		85,000
Parks Maintenance			
35-565.586	Vehicles		
	Replace (2) worktrucks (PK6 & PK8)		96,000
Stormwater Department			
35-567.586	Vehicles		
	Replace (1) Worktruck (SW1)		48,000
Fire Department			
35-540.586	Vehicles		
	Pumper to Replace Engine 2		<u>900,000</u>
	Total Asset Replacement Fund Requests		<u><u>\$ 1,588,790</u></u>

**GENERAL FUND DEPRECIATION SCHEDULE
FOR THE FISCAL YEAR ENDING 9/30/2022**

Description	Purchase Date	Cost	Yrs Life	Accum Depreciation	Prior Depreciation	Current Depreciation	Balance	Dept
2000 Stump Cutter	12/1/2000	\$9,500	10	\$9,500	\$9,500	\$0	\$0	Parks
1998 Vermer 1230 Brush Chipper (used)	8/4/2001	\$12,500	10	\$12,500	\$12,500	\$0	\$0	Parks
2002 Freightliner FL-70 Chassis Dump Truck	2/1/2002	\$43,234	10	\$43,234	\$43,234	\$0	\$0	Streets
2002 RDS Spreader & Ice Control (Truck)	11/27/2002	\$22,011	7	\$22,011	\$22,011	\$0	\$0	PW
2005 Ford F550 Cab/Small Dump Truck	12/7/2004	\$39,093	10	\$39,093	\$39,093	\$0	\$0	Parks
Pitney Bowes	N/A	\$6,899	5	\$6,899	\$6,899	\$0	\$0	CS
????	1/1/2007	\$17,570	5	\$17,570	\$17,570	\$0	\$0	MC
2008 Jacobsen HR9016 Mower	10/16/2008	\$66,465	7	\$66,465	\$66,465	\$0	\$0	Parks
Vehicle Equipment	N/A	\$31,132	5	\$31,132	\$31,132	\$0	\$0	Police
Computer Equipment	N/A	\$6,380	3	\$6,380	\$6,380	\$0	\$0	IT
2008 Kawasaki ATV 650	PDATV1	\$5,997	5	\$5,997	\$5,997	\$0	\$0	Police
2008 Kawasaki ATV 650	PDATV2	\$5,997	5	\$5,997	\$5,997	\$0	\$0	Police
Honda ST1300PA9 MotorCycle	MC3	\$14,788	3	\$14,788	\$14,788	\$0	\$0	Police
2012 John Deere Tractor	PK11	\$30,720	10	\$30,720	\$27,648	\$3,072	\$0	Parks
2012 Crack Sealer	M20	\$52,461	10	\$52,460	\$47,214	\$5,246	\$0	Streets
2012 Jacobsen 9016 Rotary Mower	PK40	\$78,991	7	\$78,991	\$78,991	\$0	\$0	Parks
2013 Kawasaki 4010 Mule w/ Top	M36	\$11,440	10	\$10,296	\$9,152	\$1,144	\$1,144	Streets
2013 Ford Explore	AD3	\$24,398	5	\$24,398	\$24,398	\$0	\$0	Admin
2014 Toyota Tundra 4 Dr Pickup	P42A	\$32,105	5	\$32,105	\$32,105	\$0	\$0	Police
2014 Motorcycle	MC1	\$28,386	5	\$28,386	\$28,386	\$0	\$0	Police
2013 Kawasaki 4010 Mule	PK23	\$14,059	10	\$9,842	\$8,436	\$1,406	\$4,217	Parks
2015 Chevrolet Silverado (Split with Utilities)	MW1	\$14,488	5	\$14,488	\$14,488	\$0	\$0	PW/Utilities
2015 Chevy Silverado w/ Equipment	P45A	\$29,345	5	\$29,345	\$29,345	\$0	\$0	Police
2015 In-Car Video Equipment (4)	N/A	\$22,880	5	\$22,880	\$22,880	\$0	\$0	Police
Defibrillator/Monitor	N/A	\$37,577	5	\$37,577	\$37,577	\$0	\$0	Fire
Thermo Imaging Camera	N/A	\$13,037	5	\$13,037	\$13,037	\$0	\$0	Fire
2016 Mule ATV	PK261	\$14,145	10	\$8,490	\$7,075	\$1,415	\$5,655	PW
2016 Mule ATV	PK551	\$14,145	10	\$8,490	\$7,075	\$1,415	\$5,655	Parks
2016 Silverado 1/2 ton Pickup	PK8	\$35,084	5	\$35,084	\$35,084	\$0	\$0	Parks
2016 Ford Interceptor w/ equipment	P57A	\$46,043	5	\$46,043	\$46,043	\$0	\$0	Police
2016 Chevy Tahoe w/ equipment	P51	\$60,139	5	\$60,139	\$60,139	\$0	\$0	Police
2016 Chevy Tahoe w/ equipment	P52	\$60,139	5	\$60,139	\$60,139	\$0	\$0	Police
2016 Chevy Tahoe w/ equipment	P53	\$60,139	5	\$60,139	\$60,139	\$0	\$0	Police
2016 Chevy Tahoe w/ equipment	P54	\$60,139	5	\$60,139	\$60,139	\$0	\$0	Police
2016 Chevy Tahoe w/ equipment	P55	\$60,139	5	\$60,139	\$60,139	\$0	\$0	Police
2016 Chevy Tahoe w/ equipment	Chief1	\$48,330	5	\$48,330	\$48,330	\$0	\$0	Fire
2016 Chevy 2500 4WD w/ equip	Insp1	\$37,533	5	\$37,533	\$37,533	\$0	\$0	Fire
2016 Chevy Colorado w/ equip	Insp2	\$33,416	5	\$33,416	\$33,416	\$0	\$0	Fire
2017 Ford Explorer w/ equipment	P71A	\$53,517	5	\$53,517	\$41,937	\$11,580	\$0	Police
2017 Toyota 4-Runner w/ equipment	P72A	\$36,000	5	\$36,000	\$28,800	\$7,200	\$0	Police

**GENERAL FUND DEPRECIATION SCHEDULE
FOR THE FISCAL YEAR ENDING 9/30/2022**

Description	Purchase Date	Cost	Yrs Life	Accum Depreciation	Prior Depreciation	Current Depreciation	Balance	Dept
2nd Code Compliance Vehicle	3/1/2017	\$22,716	5	\$22,716	\$18,172	\$4,544	\$0	Dev Svcs
2017 Chevy Colorado	3/1/2017	\$24,387	5	\$24,387	\$19,508	\$4,879	\$0	Recreation
SCBA Equipment	6/1/2017	\$220,758	10	\$110,380	\$88,304	\$22,076	\$110,378	Fire
2018 Fire Truck (Pumper)	9/30/2018	\$708,026	20	\$141,604	\$106,203	\$35,401	\$566,422	Fire
Virtual Server Project	9/30/2018	\$78,685	5	\$62,948	\$47,211	\$15,737	\$15,737	IT
2018 Chevy Colorado 4WD	2/28/2018	\$26,752	5	\$21,400	\$16,050	\$5,350	\$5,352	Dev Serv
2018 Chevy Colorado	2/28/2018	\$23,028	5	\$18,424	\$13,818	\$4,606	\$4,604	Dev Serv
2018 Chevy 2500 Pickup	9/30/2018	\$30,000	5	\$24,000	\$18,000	\$6,000	\$6,000	AC
2018 Ventrac with attachments	4/27/2018	\$28,999	7	\$16,572	\$12,429	\$4,143	\$12,427	Parks
Kohler Generator	9/30/2018	\$33,423	10	\$6,684	\$3,342	\$3,342	\$26,739	PW
Exmark mower	3/22/2019	\$17,671	5	\$10,602	\$7,068	\$3,534	\$7,069	Parks
Exmark mower	3/22/2019	\$17,671	5	\$10,602	\$7,068	\$3,534	\$7,069	Parks
2019 John Deere Skid Steer	5/15/2019	\$47,731	7	\$20,055	\$13,236	\$6,819	\$27,676	PW
2019 3/4 ton trucks	9/30/2019	\$31,288	5	\$18,901	\$12,643	\$6,258	\$12,387	PW
2019 3/4 ton trucks	9/30/2019	\$31,287	5	\$18,899	\$12,642	\$6,257	\$12,388	PW
2019 Ford Interceptor	9/30/2019	\$55,935	5	\$34,158	\$22,971	\$11,187	\$21,777	Police
2019 Ford Interceptor	9/30/2019	\$55,934	5	\$34,158	\$22,971	\$11,187	\$21,776	Police
2019 Ford Interceptor CID	9/30/2019	\$41,162	5	\$24,696	\$16,464	\$8,232	\$16,466	Police
2020 Lazer Z Diesel Mower	3/4/2020	\$18,026	5	\$7,210	\$3,605	\$3,605	\$10,816	Parks
2020 F350 Command Truck	9/30/2020	\$124,713	10	\$24,942	\$12,471	\$12,471	\$99,771	Fire
2020 Chevy Tahoe w/ equipment	9/30/2020	\$54,014	5	\$21,606	\$10,773	\$10,833	\$32,408	Police
2020 Chevy Tahoe w/ equipment	9/30/2020	\$54,014	5	\$21,606	\$10,773	\$10,833	\$32,408	Police
2020 Chevy Tahoe w/ equipment	9/30/2020	\$54,014	5	\$21,606	\$10,773	\$10,833	\$32,408	Police
2020 Chevy Tahoe w/ equipment	9/30/2020	\$56,133	5	\$22,454	\$10,774	\$11,680	\$33,679	Police
2020 F350 Super Duty Booster	9/30/2020	\$49,357	5	\$9,871	\$0	\$9,871	\$39,486	Fire
Polaris ATV	9/30/2021	\$26,900	5	\$5,380	\$0	\$5,380	\$21,520	Police
Air Purification System/Compressor	9/30/2021	\$53,515	5	\$10,703	\$0	\$10,703	\$42,812	Fire
2021 Chevy Tahoe w/ equipment	9/30/2021	\$59,803	5	\$11,961	\$0	\$11,961	\$47,842	Police
2021 Chevy Tahoe w/ equipment	9/30/2021	\$59,803	5	\$11,961	\$0	\$11,961	\$47,842	Police
2021 Chevy Tahoe w/ equipment	9/30/2021	\$59,803	5	\$11,961	\$0	\$11,961	\$47,842	Police
2021 Ford Explorer w/ equipment	9/30/2021	\$33,930	5	\$6,786	\$0	\$6,786	\$27,144	Police
2021 GMC 1/2 ton	9/30/2021	\$34,470	5	\$6,894	\$0	\$6,894	\$27,576	Parks
Transfer to Asset Replacement Fund		\$3,524,309		\$2,089,815	\$1,758,480	\$331,335	\$1,434,493	
25% Surcharge						\$414,169		

**EDC DEPRECIATION SCHEDULE
FOR THE FISCAL YEAR ENDING 9/30/2022**

Description	Purch Date	Cost	Yrs Life	Accum Depreciation	Prior Depreciation	Current Depreciation	Balance	Dept
2002 Kyarm Ladder Truck	10/18/2002	\$744,370	20	\$705,409	\$668,190	\$37,219	\$38,962	Fire
2003 Sabre Pumper	3/17/2003	\$266,593	20	\$258,592	\$245,262	\$13,330	\$8,001	Fire
2014 Ford Explorer	8/1/2014	\$26,330	5	\$26,330	\$26,330	\$0	\$0	EDC
Transfer to Asset Replacement Fund		\$1,037,293		\$990,330	\$939,782	\$50,548	\$46,963	
25% Surcharge							\$63,185	

**STORM WATER UTILITY FUND DEPRECIATION SCHEDULE
FOR THE FISCAL YEAR ENDING 9/30/2022**

Description	Purch Date	Cost	Yrs Life	Accum Depreciation	Prior Depreciation	Current Depreciation	Balance	Dept
2002 Howard 30-60 Rotary Tiller	5/1/2002	\$5,318	5	\$5,318	\$5,318	\$0	\$0	Storm Water
2004 Vermer BC1800 XL Brush Chipper	11/9/2004	\$35,299	10	\$35,299	\$35,299	\$0	\$0	Storm Water
2011 Vermeer 400TX Mini Skid Steer	1/21/2011	\$16,596	7	\$16,596	\$16,596	\$0	\$0	Storm Water
Street Sweeper	5/15/2012	\$219,947	10	\$219,947	\$197,955	\$21,992	\$0	Storm Water
2015 Chevy Pickup	9/30/2014	\$27,389	5	\$27,389	\$27,389	\$0	\$0	Storm Water
2015 Ventrac Mower and Attachments	1/13/2015	\$31,919	7	\$31,919	\$27,360	\$4,559	\$0	Storm Water
2015 Tractor with Mower	8/27/2015	\$52,000	10	\$36,400	\$31,200	\$5,200	\$15,600	Storm Water
2016 Mule ATV	10/31/2015	\$14,145	10	\$8,490	\$7,075	\$1,415	\$5,656	Storm Water
2018 Lazer Z Diesel Mower	5/11/2018	\$17,221	5	\$13,776	\$10,332	\$3,444	\$3,445	Storm Water
2018 Chevy 1/2 ton	9/30/2019	\$39,795	5	\$23,354	\$15,395	\$7,959	\$16,441	Storm Water
2020 Lazer Z Diesel Mower	3/4/2020	\$18,026	5	\$7,210	\$3,605	\$3,605	\$10,816	Storm Water
2021 Exmark Lazer Mower	9/30/2021	\$18,657	5	\$0	\$3,605	\$3,731	\$18,657	Storm Water
Transfer to Asset Replacement Fund		\$496,312		\$425,697	\$381,129	\$51,905	\$70,615	
25% Surcharge							\$64,881	

40 - Debt Service Fund

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

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

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

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

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

**DEBT SERVICE FUND
APPROVED BUDGET
FISCAL YEAR 2021/2022**

Beginning Fund Balance October 1, 2021:		\$ 427,007			
Estimated Revenues:		2,323,885			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Debt Service	-	-	2,323,885	-	2,323,885
Total Expenditures	-	-	2,323,885	-	2,323,885
Net Revenues/Expenditures					-
Ending Fund Balance September 30, 2022:					<u>\$ 427,007</u>

**DEBT SERVICE FUND
APPROVED BUDGET
FISCAL YEAR 2020/2021
(AS AMENDED)**

Beginning Fund Balance October 1, 2020:		\$ 431,503			
Estimated Revenues:		2,317,410			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Debt Service	-	-	2,317,410	-	2,317,410
Total Expenditures	-	-	2,317,410	-	2,317,410
Net Revenues/Expenditures					-
Ending Fund Balance September 30, 2021:					<u>\$ 431,503</u>

**City of Live Oak
Debt Service Fund
2021/2022 Approved Budget**

	<u>Audited 2019/20 Actual</u>	<u>Current FY 2020/21</u>		<u>Approved Budget FY 2021/22</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	1,439,727	1,405,198	1,405,198	1,412,655	7,457
TOTAL TAXES - AD VALORM	1,439,727	1,405,198	1,405,198	1,412,655	7,457
INTEREST & MISCELLANEOUS					
360.000 Interest Income	6,148	5,000	500	1,500	(3,500)
TOTAL INTEREST & MISCELLANEOUS	6,148	5,000	500	1,500	(3,500)
OTHER FINANCING SOURCES					
390.500 Transfers from EDC	738,729	736,710	736,710	738,985	2,275
390.600 Transfers from Util Op Fd	171,068	170,502	170,502	170,745	243
TOTAL OTHER FINANCING SOURCES	909,797	907,212	907,212	909,730	2,518
TOTAL REVENUES	2,355,672	2,317,410	2,312,910	2,323,885	6,475
EXPENDITURES					
DEBT SERVICE					
690.690 Paying Agents Fees	1,500	1,500	1,500	1,500	-
690.932 Principal - 2010 Refunding	340,000	350,000	350,000	365,000	15,000
690.933 Interest - 2010 Refunding	32,325	21,910	21,906	11,185	(10,725)
690.940 Principal - 2014 GO & Refunding	1,395,000	1,445,000	1,445,000	1,505,000	60,000
690.941 Interest - 2014 GO & Refunding	554,800	499,000	499,000	441,200	(57,800)
TOTAL DEBT SERVICE	2,323,625	2,317,410	2,317,406	2,323,885	6,475
TOTAL 690-DEBT SERVICE	2,323,625	2,317,410	2,317,406	2,323,885	6,475
TOTAL EXPENDITURES	2,323,625	2,317,410	2,317,406	2,323,885	6,475

**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>
2021-22	\$ 226,193	\$ 226,192	\$ 1,870,000	\$ 2,322,385
2022-23	190,500	190,500	1,565,000	1,946,000
2023-24	159,200	159,200	1,625,000	1,943,400
2024-25	126,700	126,700	850,000	1,103,400
2025-26	109,700	109,700	520,000	739,400
2026-27	99,300	99,300	540,000	738,600
2027-28	88,500	88,500	560,000	737,000
2028-29	77,300	77,300	585,000	739,600
2029-30	65,600	65,600	605,000	736,200
2030-31	53,500	53,500	630,000	737,000
2031-32	40,900	40,900	655,000	736,800
2032-33	27,800	27,800	680,000	735,600
2033-34	<u>14,200</u>	<u>14,200</u>	<u>710,000</u>	<u>738,400</u>
	<u>\$ 1,279,393</u>	<u>\$ 1,279,392</u>	<u>\$ 11,395,000</u>	<u>\$ 13,953,785</u>

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

<u>Fiscal Year</u>	<u>Interest Due Feb 01</u>	<u>Interest Due Aug 01</u>	<u>Bonds Due Aug 01</u>	<u>Fiscal Year Totals</u>
2021-22	\$ <u>5,593</u>	\$ <u>5,592</u>	\$ <u>365,000</u>	\$ <u>376,185</u>
TOTAL	\$ <u>5,593</u>	\$ <u>5,592</u>	\$ <u>365,000</u>	\$ <u>376,185</u>

NOTE: This issue defeased maturities 8/1/12 through 8/1/22 of the Series 2002. The proceeds of the 2002 issue were applied toward the construction of the new Live Oak Fire Station and the purchase of additional fire apparatus and equipment. Certificates in the 2010 issue maturing 8/1/19 - 8/1/22 are callable beginning August 1, 2018

These bonds are supported by the Economic Development Corporation.

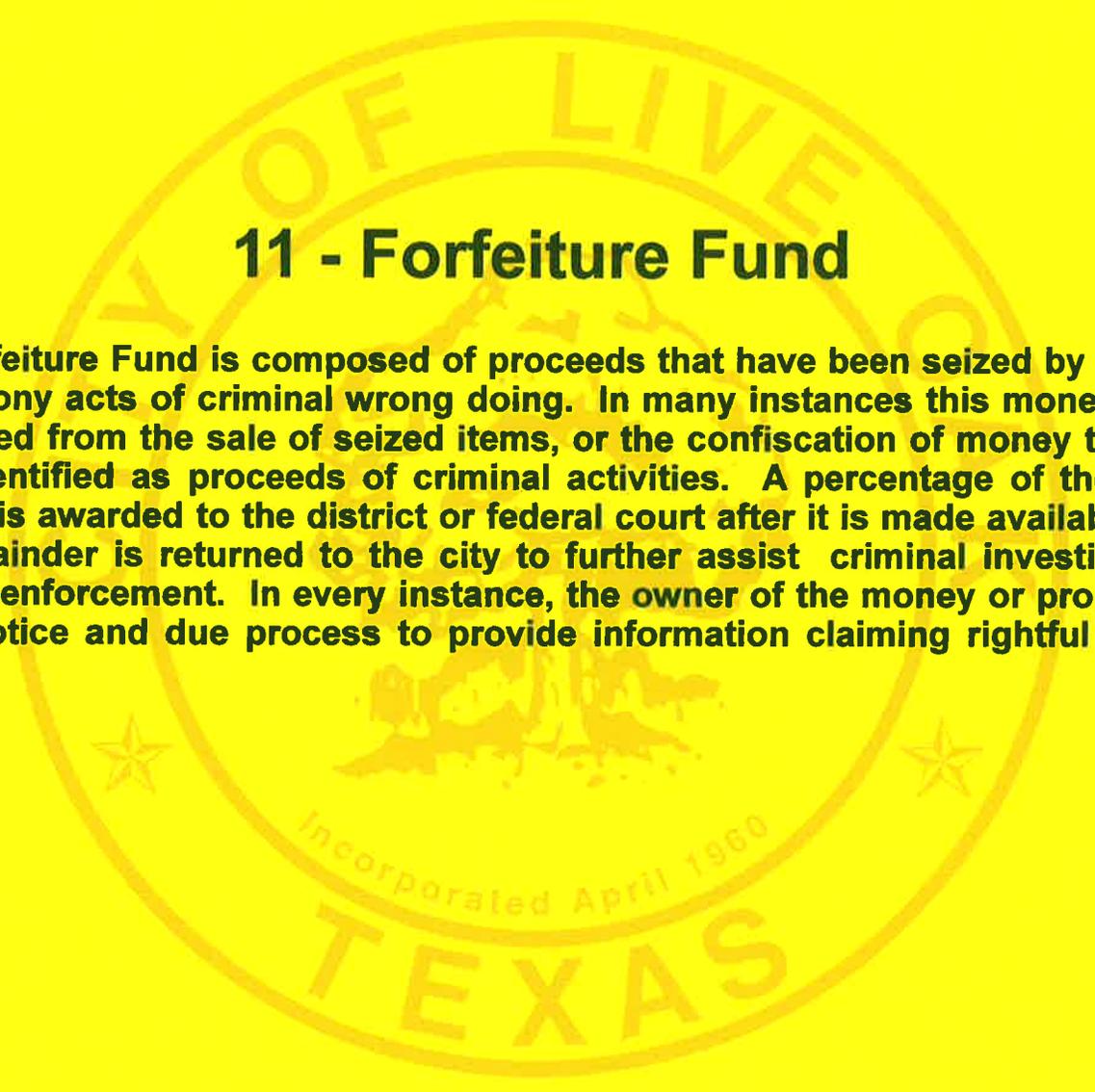
CITY OF LIVE OAK, TEXAS
GENERAL OBLIGATION AND REFUNDING BONDS, SERIES 2014
ORIGINAL ISSUE \$ 19,515,000
DATED JULY 15, 2015 (2.8841%)

<u>Fiscal Year</u>	<u>Interest Due Feb 01</u>	<u>Interest Due Aug 01</u>	<u>Bonds Due Aug 01</u>	<u>Fiscal Year Totals</u>
2021-22	\$ 220,600	\$ 220,600	\$ 1,505,000	\$ 1,946,200
2022-23	190,500	190,500	1,565,000	1,946,000
2023-24	159,200	159,200	1,625,000	1,943,400
2024-25	126,700	126,700	850,000	1,103,400
2025-26	109,700	109,700	520,000	739,400
2026-27	99,300	99,300	540,000	738,600
2027-28	88,500	88,500	560,000	737,000
2028-29	77,300	77,300	585,000	739,600
2029-30	65,600	65,600	605,000	736,200
2030-31	53,500	53,500	630,000	737,000
2031-32	40,900	40,900	655,000	736,800
2032-33	27,800	27,800	680,000	735,600
2033-34	<u>14,200</u>	<u>14,200</u>	<u>710,000</u>	<u>738,400</u>
TOTAL	<u>\$ 1,273,800</u>	<u>\$ 1,273,800</u>	<u>\$ 11,030,000</u>	<u>\$ 13,577,600</u>

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

The funding split is as follows:

Fiscal Year	Property Tax	Utility Fund	EDC	Total
2021-22	1,412,655	170,745	362,800	1,946,200
2022-23	1,409,855	170,745	365,400	1,946,000
2023-24	1,410,498	170,502	362,400	1,943,400
2024-25	739,400	-	364,000	1,103,400
2025-26	739,400	-	-	739,400
2026-27	738,600	-	-	738,600
2027-28	737,000	-	-	737,000
2028-29	739,600	-	-	739,600
2029-30	736,200	-	-	736,200
2030-31	737,000	-	-	737,000
2031-32	736,800	-	-	736,800
2032-33	735,600	-	-	735,600
2033-34	738,400	-	-	738,400
TOTAL	\$ 11,611,008	\$ 511,992	\$ 1,454,600	\$ 13,577,600



11 - Forfeiture Fund

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

**FORFEITURE FUND
APPROVED BUDGET
FISCAL YEAR 2021/2022**

Beginning Fund Balance October 1, 2021:		\$ 95,603			
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, 2022:					<u>\$ 82,863</u>

**FORFEITURE FUND
APPROVED BUDGET
FISCAL YEAR 2020/2021
(AS AMENDED)**

Beginning Fund Balance October 1, 2020:		\$ 104,451			
Estimated Revenues:		52,260			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Police Department	-	10,000	-	60,000	70,000
Total Expenditures	-	10,000	-	60,000	70,000
Net Revenues/Expenditures					<u>(17,740)</u>
Ending Fund Balance September 30, 2021:					<u>\$ 86,711</u>

**City of Live Oak
Forfeiture Fund
2021/2022 Approved Budget**

	<u>Audited 2019/20 Actual</u>	<u>Current FY 2020/21</u>		<u>Approved Budget FY 2021/22</u>	<u>Budget Increase/ (Decrease)</u>	
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>			
REVENUES						
FINES & FORFEITURES						
352.000	Forfeitures - Federal	12,986	50,000	10,000	50,000	-
352.100	Forfeitures - State	5,715	2,000	2,500	2,000	-
	TOTAL FINES & FORFEITURES	18,701	52,000	12,500	52,000	-
INTEREST & MISCELLANEOUS						
360.000	Interest Revenue - Federal	1,077	250	150	250	-
360.100	Interest Revenue - State	2	10	2	10	-
370.900	Miscellaneous Revenue	-	-	-	-	-
	TOTAL INTEREST & MISCELLANEOUS	1,079	260	152	260	-
TOTAL REVENUES		19,780	52,260	12,652	52,260	-

**City of Live Oak
Forfeiture Fund
2021/2022 Approved Budget**

	<u>Audited 2019/20 Actual</u>	<u>Current FY 2020/21</u>		<u>Approved Budget FY 2021/22</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
EXPENDITURES					
FEDERAL FORFEITURES					
SUPPLIES EXPENSES					
531.330 Minor Tools & Equipment	-	10,000	2,500	10,000	-
TOTAL SUPPLIES	-	10,000	2,500	10,000	-
CAPITAL OUTLAY					
531.582 Machinery & Equipment	40,000	40,000	15,000	45,000	5,000
531.583 Safety Equipment	3,500	10,000	2,000	-	(10,000)
531.595 Other Capital	-	10,000	2,000	10,000	-
TOTAL CAPITAL OUTLAY	43,500	60,000	19,000	55,000	(5,000)
TOTAL 531-FEDERAL FORFEITURES	<u>43,500</u>	<u>70,000</u>	<u>21,500</u>	<u>65,000</u>	<u>(5,000)</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>43,500</u>	<u>70,000</u>	<u>21,500</u>	<u>65,000</u>	<u>(5,000)</u>

**City of Live Oak
Forfeiture Fund
Capital Requests
2021/2022 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Police Department			
11-531.582	Machinery & Equipment Miscellaneous - TBD	\$ 45,000	
11-531.595	Other Capital Miscellaneous - TBD	<u>10,000</u>	<u>55,000</u>
	Total Forfeiture Fund Requests		<u><u>\$ 55,000</u></u>

The seal of the City of Live Oak, Texas, is a large, faint watermark in the background. It is circular and contains the text "CITY OF LIVE OAK" at the top and "TEXAS" at the bottom. In the center is a landscape scene with a mountain, a river, and a tree. Below the landscape, it says "Incorporated April 1960". There are two stars on either side of the central scene.

13 - Federal/State Grants Fund

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

**FEDERAL/STATE GRANTS FUND
APPROVED BUDGET
FISCAL YEAR 2021/2022**

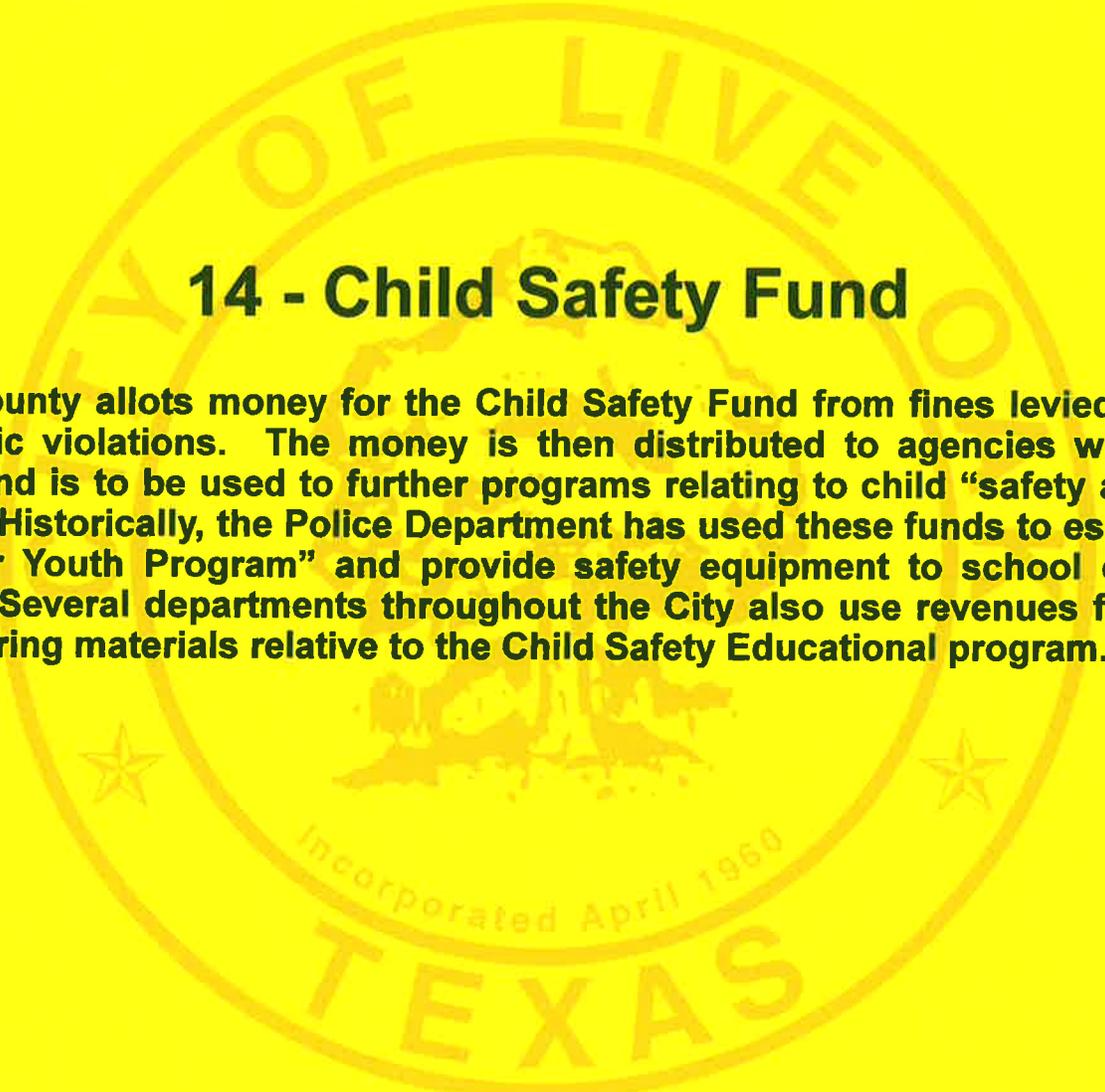
Beginning Fund Balance October 1, 2021:		\$ -			
Estimated Revenues:		-			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Construction Costs	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Net Revenues/Expenditures					-
Ending Fund Balance September 30, 2022:					\$ -

**FEDERAL/STATE GRANTS FUND
APPROVED BUDGET
FISCAL YEAR 2020/2021
(AS AMENDED)**

Beginning Fund Balance October 1, 2020:		\$ -			
Estimated Revenues:		-			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Construction Costs	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Net Revenues/Expenditures					-
Ending Fund Balance September 30, 2021:					\$ -

**City of Live Oak
Federal/State Grant Fund
2021/2022 Approved Budget**

	<u>Audited 2019/20 Actual</u>	<u>Current FY 2020/21</u>		<u>Approved Budget FY 2021/22</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	-	-	-	-	-

The seal of Bexar County, Texas, is a large, faint watermark in the background. It is circular with the words "BEXAR COUNTY OF LIVE O" at the top and "TEXAS" at the bottom. In the center, there is a depiction of a landscape with a river and a bridge. Below the landscape, it says "Incorporated April 1960". There are two stars on either side of the central text.

14 - Child Safety Fund

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

**CHILD SAFETY FUND
APPROVED BUDGET
FISCAL YEAR 2021/2022**

Beginning Fund Balance October 1, 2021:		\$ 115,706			
Estimated Revenues:		16,500			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Supplies	-	22,800	-	-	22,800
Total Expenditures	-	22,800	-	-	22,800
Net Revenues/Expenditures					<u>(6,300)</u>
Ending Fund Balance September 30, 2022:					<u>\$ 109,406</u>

**CHILD SAFETY FUND
APPROVED BUDGET
FISCAL YEAR 2020/2021
(AS AMENDED)**

Beginning Fund Balance October 1, 2020:		\$ 109,756			
Estimated Revenues:		17,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Supplies	-	22,800	-	-	22,800
Total Expenditures	-	22,800	-	-	22,800
Net Revenues/Expenditures					<u>(5,800)</u>
Ending Fund Balance September 30, 2021:					<u>\$ 103,956</u>

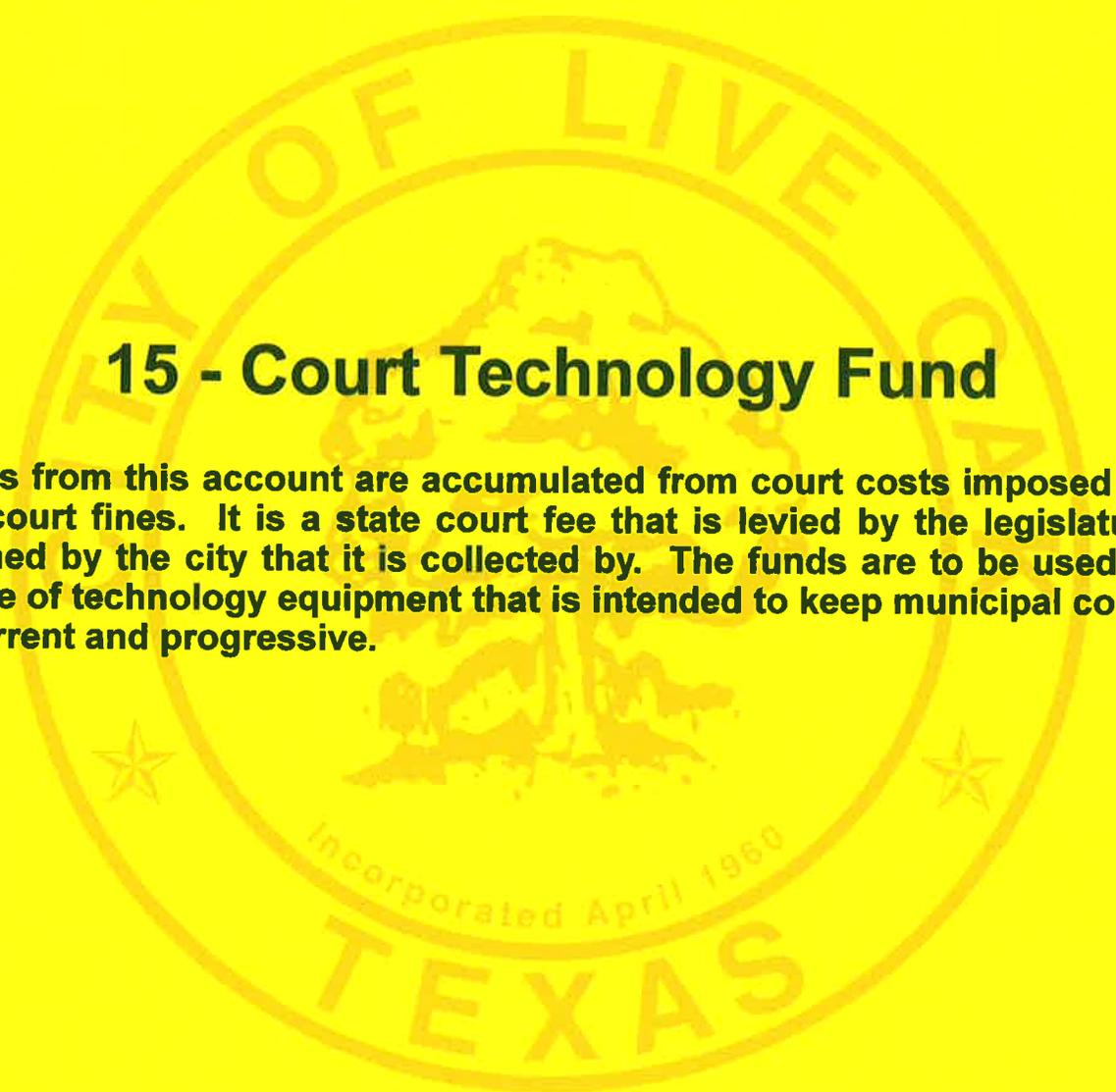
**City of Live Oak
Child Safety Fund
2021/2022 Approved Budget**

	<u>Audited 2019/20 Actual</u>	<u>Current FY 2020/21</u>		<u>Approved Budget FY 2021/22</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
GRANTS & INTER-GOVT ALLOCATION					
339.400 Child Safety Fund Allocation	16,418	16,000	16,000	16,000	-
TOTAL GRANTS & INTER-GOVT.	16,418	16,000	16,000	16,000	-
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	831	1,000	150	500	(500)
TOTAL INTEREST & MISCELLANEOUS	831	1,000	150	500	(500)
TOTAL REVENUES	17,249	17,000	16,150	16,500	(500)

**City of Live Oak
Child Safety Fund
2021/2022 Approved Budget**

	<u>Audited 2019/20 Actual</u>	<u>Current FY 2020/21</u>		<u>Approved Budget FY 2021/22</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	1,630	3,500	1,600	3,500	-
TOTAL SUPPLIES EXPENSES	1,630	3,500	1,600	3,500	-
TOTAL 530-POLICE DEPARTMENT	<u>1,630</u>	<u>3,500</u>	<u>1,600</u>	<u>3,500</u>	<u>-</u>
FIRE & INSPECTIONS					
SUPPLIES EXPENSES					
540.337 Public Education Supplies	1,011	2,500	1,100	2,500	-
TOTAL SUPPLIES EXPENSES	1,011	2,500	1,100	2,500	-
TOTAL 540-FIRE & INSPECTIONS DE	<u>1,011</u>	<u>2,500</u>	<u>1,100</u>	<u>2,500</u>	<u>-</u>
PUBLIC WORKS GENERAL					
SUPPLIES EXPENSES					
560.337 Public Education Supplies	-	13,000	5,000	13,000	-
560.342 Bite Prevention Week	-	2,300	2,000	2,300	-
560.343 Kids Programs	-	1,500	500	1,500	-
TOTAL SUPPLIES EXPENSES	-	16,800	7,500	16,800	-
TOTAL 560-PUBLIC WORKS GENERAL	<u>-</u>	<u>16,800</u>	<u>7,500</u>	<u>16,800</u>	<u>-</u>
TOTAL EXPENDITURES	<u>2,641</u>	<u>22,800</u>	<u>10,200</u>	<u>22,800</u>	<u>-</u>



The seal of the City of Live Oak, Texas, is a large, faint watermark in the background. It is circular and contains the text "CITY OF LIVE OAK" at the top and "TEXAS" at the bottom. In the center, there is a depiction of a landscape with a mountain, a river, and a tree. Below the landscape, it says "Incorporated April 1960". There are two stars on either side of the central image.

15 - Court Technology Fund

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

**COURT TECHNOLOGY FUND
APPROVED BUDGET
FISCAL YEAR 2021/2022**

Beginning Fund Balance October 1, 2021:		\$ 123,640			
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>
Capital Costs	-	-	13,920	10,000	23,920
Total Expenditures	-	-	13,920	10,000	23,920
Net Revenues/Expenditures					<u>(9,920)</u>
Ending Fund Balance September 30, 2022:					<u>\$ 113,720</u>

**COURT TECHNOLOGY FUND
APPROVED BUDGET
FISCAL YEAR 2020/2021
(AS AMENDED)**

Beginning Fund Balance October 1, 2020:		\$ 122,490			
Estimated Revenues:		14,500			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Construction Costs	-	-	10,640	9,375	20,015
Total Expenditures	-	-	10,640	9,375	20,015
Net Revenues/Expenditures					<u>(5,515)</u>
Ending Fund Balance September 30, 2021:					<u>\$ 116,975</u>

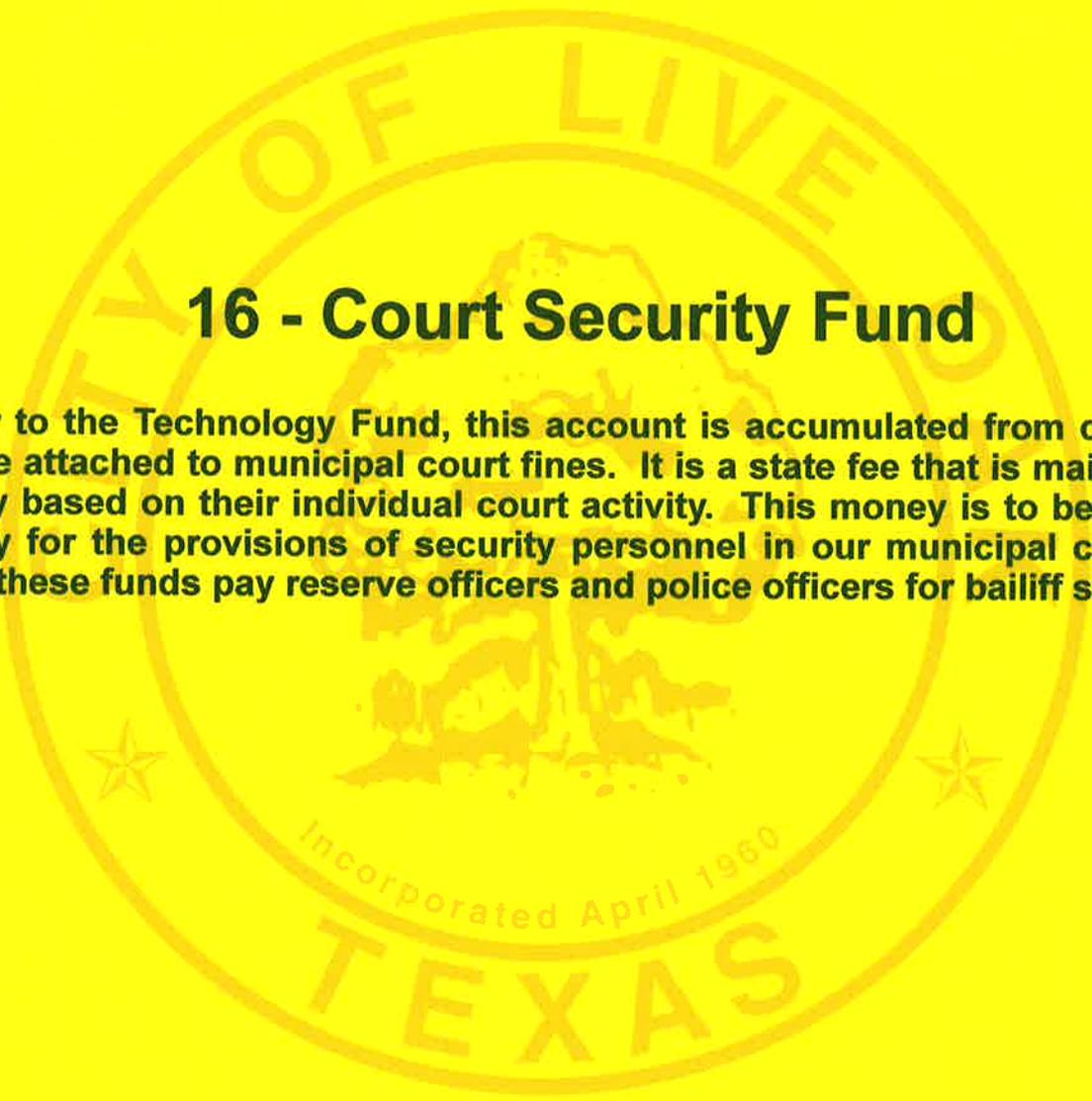
**City of Live Oak
Court Technology Fund
2021/2022 Approved Budget**

	<u>Audited 2019/20 Actual</u>	<u>Current FY 2020/21</u>		<u>Approved Budget FY 2021/22</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
FINES & FORFEITURES					
350.200 Court Technology Fund	9,801	13,000	9,500	13,000	-
TOTAL FINES & FORFEITURES	9,801	13,000	9,500	13,000	-
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	1,144	1,500	150	1,000	(500)
TOTAL INTEREST & MISC	1,144	1,500	150	1,000	(500)
TOTAL REVENUES	10,945	14,500	9,650	14,000	(500)
EXPENDITURES					
MUNICIPAL COURT					
OTHER SERVICES & CHARGES					
430.416 Telephone	-	1,000	-	1,000	-
430.445 Maintenance Contracts	5,444	9,640	6,500	12,920	3,280
TOTAL OTHER SERVICES & CHARGES	5,444	10,640	6,500	13,920	3,280
CAPITAL OUTLAY					
430.579 Computer Equipment	5,742	9,375	2,000	10,000	625
TOTAL CAPITAL OUTLAY	5,742	9,375	2,000	10,000	625
TOTAL 430-MUNICIPAL COURT	11,186	20,015	8,500	23,920	3,905
TOTAL EXPENDITURES	11,186	20,015	8,500	23,920	3,905

**City of Live Oak
 Court Technology Fund
 Capital Requests
 2021/2022 Approved Budget**

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



The seal of the City of Live Oak, Texas, is a large, faint watermark in the background. It features a central figure of a person on horseback, surrounded by a circular border with the text "CITY OF LIVE OAK TEXAS" and "Incorporated April 1960".

16 - Court Security Fund

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

**COURT SECURITY FUND
APPROVED BUDGET
FISCAL YEAR 2021/2022**

Beginning Fund Balance October 1, 2021:		\$ 54,723			
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	17,700	-	-	5,000	22,700
Total Expenditures	17,700	-	-	5,000	22,700
Net Revenues/Expenditures					<u>(12,200)</u>
Ending Fund Balance September 30, 2022:					<u>\$ 42,523</u>

**COURT SECURITY FUND
APPROVED BUDGET
FISCAL YEAR 2020/2021
(AS AMENDED)**

Beginning Fund Balance October 1, 2020:		\$ 52,595			
Estimated Revenues:		10,750			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Court Security Costs	17,700	-	-	5,000	22,700
Total Expenditures	17,700	-	-	5,000	22,700
Net Revenues/Expenditures					<u>(11,950)</u>
Ending Fund Balance September 30, 2021:					<u>\$ 40,645</u>

**City of Live Oak
Court Security Fund
2021/2022 Approved Budget**

	<u>Audited 2019/20 Actual</u>	<u>Current FY 2020/21 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Approved Budget FY 2021/22</u>	<u>Budget Increase/ (Decrease)</u>
REVENUES					
FINES & FORFEITURES					
350.300 Court Security	8,349	10,000	9,000	10,000	-
TOTAL FINES & FORFEITURES	8,349	10,000	9,000	10,000	-
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	414	750	100	500	(250)
TOTAL INTEREST & MISC	414	750	100	500	(250)
TOTAL REVENUES	8,763	10,750	9,100	10,500	(250)
EXPENDITURES					
MUNICIPAL COURT					
PERSONNEL SERVICES					
430.101 Bailiffs	5,470	14,000	5,500	14,000	-
430.200 F.I.C.A. Taxes	380	1,100	380	1,100	-
430.230 Retirement	988	2,500	1,000	2,500	-
430.240 Workers Compensation	77	100	92	100	-
TOTAL PERSONNEL SERVICES	6,915	17,700	6,972	17,700	-
CAPITAL OUTLAY					
430.578 Court Security System	-	5,000	-	5,000	-
TOTAL CAPITAL OUTLAY	-	5,000	-	5,000	-
TOTAL 430-MUNICIPAL COURT	6,915	22,700	6,972	22,700	-
TOTAL EXPENDITURES	6,915	22,700	6,972	22,700	-

**City of Live Oak
 Court Security Fund
 Capital Requests
 2021/2022 Approved Budget**

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



81 - Hotel Occupancy Tax (HOT) Fund

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

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

**HOTEL/MOTEL OCCUPANCY TAX FUND
APPROVED BUDGET
FISCAL YEAR 2021/2022**

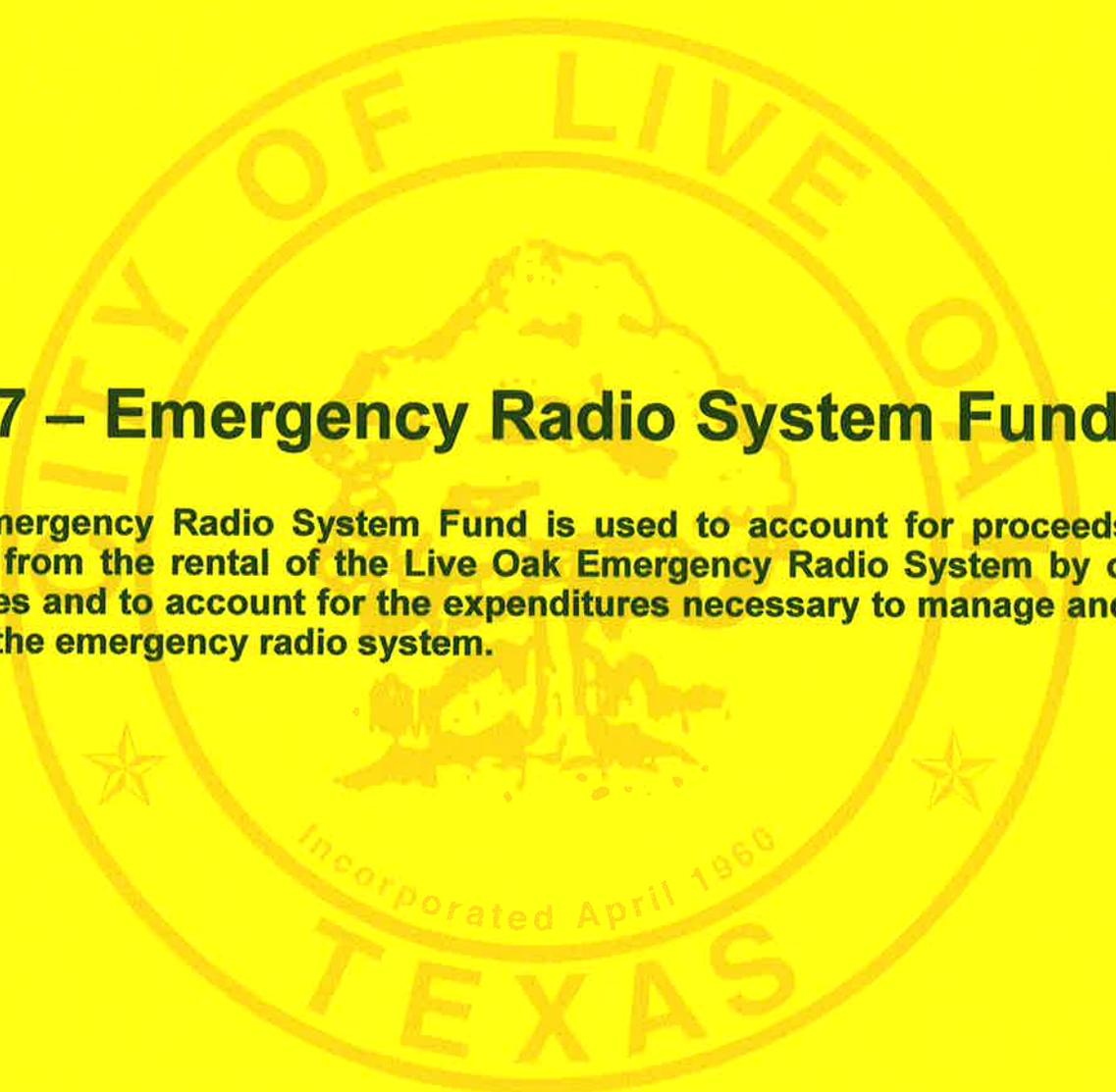
Beginning Fund Balance October 1, 2021:		\$ 1,261,694			
Estimated Revenues:		530,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Administration	-	-	560,000	-	560,000
Total Expenditures	-	-	560,000	-	560,000
Net Revenues/Expenditures					<u>(30,000)</u>
Ending Fund Balance September 30, 2022:					<u>\$ 1,231,694</u>

**HOTEL/MOTEL OCCUPANCY TAX FUND
APPROVED BUDGET
FISCAL YEAR 2020/2021
(AS AMENDED)**

Beginning Fund Balance October 1, 2020:		\$ 1,207,983			
Estimated Revenues:		540,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Administration	-	-	550,000	-	550,000
Total Expenditures	-	-	550,000	-	550,000
Net Revenues/Expenditures					<u>(10,000)</u>
Ending Fund Balance September 30, 2021:					<u>\$ 1,197,983</u>

City of Live Oak
Hotel/Motel Occupancy Tax Fund
2021/2022 Approved Budget

	<u>Audited</u> <u>2019/20</u> <u>Actual</u>	<u>Current FY 2020/21</u>		<u>Approved</u> <u>Budget</u> <u>FY 2021/22</u>	<u>Budget</u> <u>Increase/</u> <u>(Decrease)</u>
		<u>Amended</u> <u>Budget</u>	<u>Projected</u> <u>End-of-Year</u>		
REVENUES					
OCCUPANCY TAX					
318.500 Occupancy Tax Revenue	360,883	525,000	530,000	525,000	-
TOTAL OCCUPANCY TAX	360,883	525,000	530,000	525,000	-
INTEREST & MISCELLANEOUS					
360.000 Interest Income	11,623	15,000	1,000	5,000	(10,000)
TOTAL INTEREST & MISCELLANEOUS	11,623	15,000	1,000	5,000	(10,000)
TOTAL REVENUES	372,506	540,000	531,000	530,000	(10,000)
EXPENDITURES					
ADMINISTRATION DEPARTMENT					
OTHER SERVICES & CHARGES					
400.400 Professional Fees	436,434	495,000	462,289	495,000	-
400.430 Advertising	1,200	35,000	-	35,000	-
400.432 Community/Sponsorships	10,000	5,000	15,000	15,000	10,000
400.435 Promotional Items	-	15,000	-	15,000	-
TOTAL OTHER SERVICES & CHARGES	447,634	550,000	477,289	560,000	10,000
TOTAL 400-ADMINISTRATION DEPART	447,634	550,000	477,289	560,000	10,000
TOTAL EXPENDITURES	447,634	550,000	477,289	560,000	10,000



17 – Emergency Radio System Fund

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

**EMERGENCY RADIO SYSTEM FUND
APPROVED BUDGET
FISCAL YEAR 2021/2022**

Beginning Fund Balance October 1, 2021:		\$ 105,001			
Estimated Revenues:		37,500			
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	-	1,000	38,670	2,500	42,170
Total Expenditures	-	1,000	38,670	2,500	42,170
Net Revenues/Expenditures					<u>(4,670)</u>
Ending Fund Balance September 30, 2022:					<u>\$ 100,331</u>

**EMERGENCY RADIO SYSTEM FUND
APPROVED BUDGET
FISCAL YEAR 2020/2021
(AS AMENDED)**

Beginning Fund Balance October 1, 2020:		\$ 92,801			
Estimated Revenues:		37,750			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Emergency Radio System Costs	-	1,270	40,245	2,500	44,015
Total Expenditures	-	1,270	40,245	2,500	44,015
Net Revenues/Expenditures					<u>(6,265)</u>
Ending Fund Balance September 30, 2021:					<u>\$ 86,536</u>

City of Live Oak
Emergency Radio System Fund
2021/2022 Approved Budget

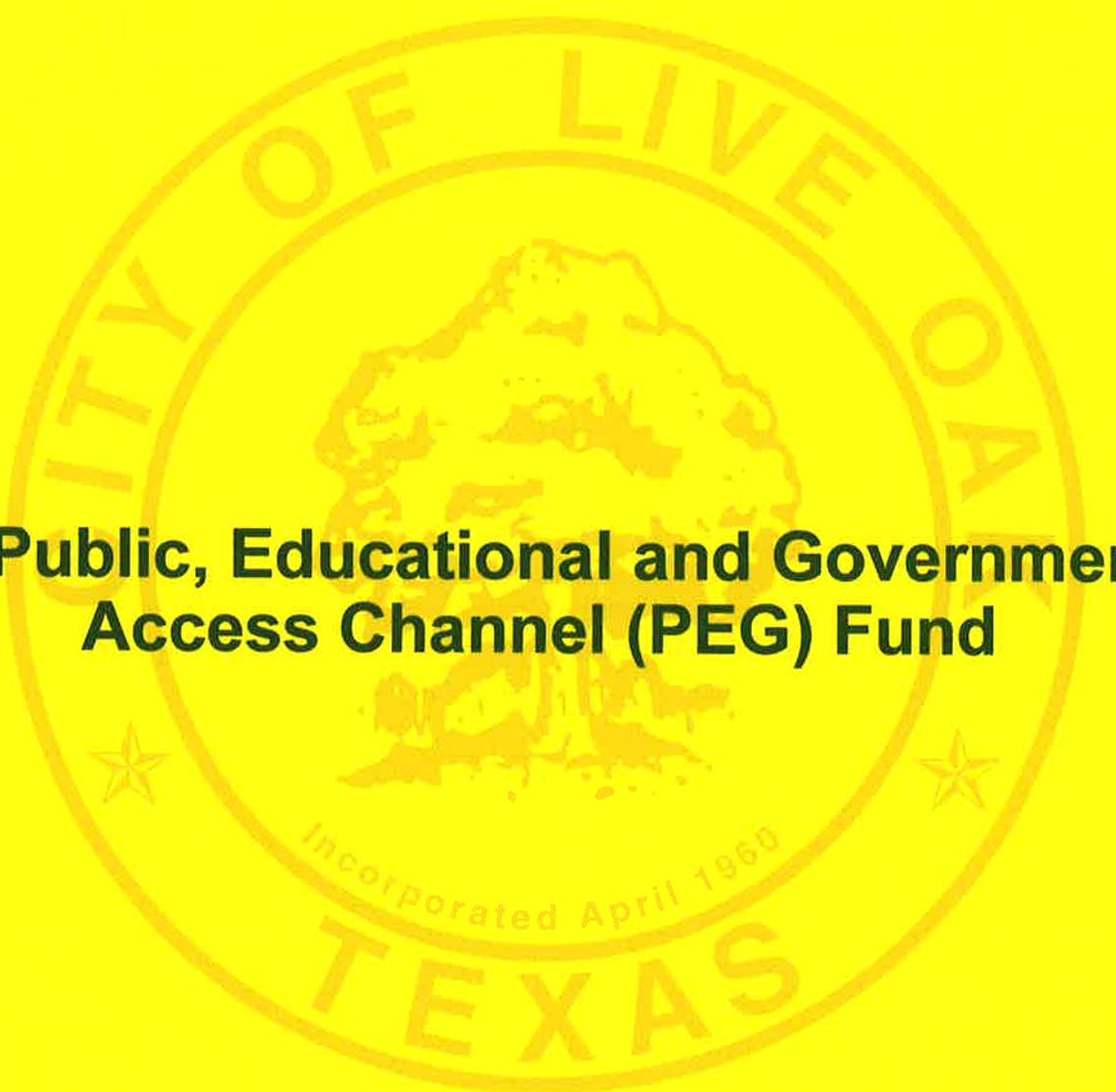
	<u>Audited</u> 2019/20 Actual	<u>Current FY 2020/21</u>		<u>Approved</u> Budget FY 2021/22	<u>Budget</u> Increase/ (Decrease)
		<u>Amended</u> Budget	<u>Projected</u> End-of-Year		
REVENUES					
SERVICE USE FEES					
347.500 Rentals and Leases	35,400	37,000	36,000	37,000	-
TOTAL SERVICE USE FEES	35,400	37,000	36,000	37,000	-
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	644	750	200	500	(250)
TOTAL INTEREST & MISC	644	750	200	500	(250)
TOTAL REVENUES	<u>36,044</u>	<u>37,750</u>	<u>36,200</u>	<u>37,500</u>	<u>(250)</u>

**City of Live Oak
Emergency Radio System Fund
2021/2022 Approved Budget**

	<u>Audited 2019/20 Actual</u>	<u>Current FY 2020/21</u>		<u>Approved Budget FY 2021/22</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
EXPENDITURES					
EMERGENCY RADIO SYSTEM					
SUPPLIES EXPENSES					
537.301 Uniform Purchases	-	270	-	-	(270)
537.310 Office Supplies	-	500	-	500	-
537.330 Minor Tools & Equipment	-	500	-	500	-
TOTAL SUPPLIES EXPENSES	-	1,270	-	1,000	(270)
OTHER SERVICES & CHARGES					
537.400 Professional Fees	-	2,000	-	4,000	2,000
537.415 Cell Phone	498	750	500	750	-
537.425 Conferences & Training	-	6,500	1,500	3,000	(3,500)
537.450 Equipment Maintenance	2,080	5,820	2,000	5,820	-
537.480 Contingencies	-	5,000	-	5,000	-
537.485 Dues and Publications	-	175	-	100	(75)
TOTAL OTHER SERVICES & CHARGES	2,578	20,245	4,000	18,670	(1,575)
CAPITAL OUTLAY					
537.574 Communication Equipment	-	2,500	-	2,500	-
TOTAL CAPITAL OUTLAY	-	2,500	-	2,500	-
TOTAL 537-EMERGENCY RADIO SYSTEM	<u>2,578</u>	<u>24,015</u>	<u>4,000</u>	<u>22,170</u>	<u>(1,845)</u>
INTERFUND TRANSFERS					
OTHER FINANCING USES					
700.100 Transfer to General Fund	15,000	20,000	20,000	20,000	-
TOTAL OTHER FINANCING USES	15,000	20,000	20,000	20,000	-
TOTAL EXPENDITURES	<u>17,578</u>	<u>44,015</u>	<u>24,000</u>	<u>42,170</u>	<u>(1,845)</u>

**City of Live Oak
 Emergency Radio System Fund
 Capital Requests
 2021/2022 Approved Budget**

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

The seal of the City of Live Oak, Texas, is a circular emblem. It features a central map of the state of Texas with a tree growing in the center. The words "CITY OF LIVE OAK" are written in a semi-circle at the top, and "TEXAS" is written at the bottom. Two five-pointed stars are positioned on the left and right sides of the inner circle. Below the map, the text "Incorporated April 1960" is written in a smaller font.

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

**PUBLIC, EDUCATIONAL AND GOVERNMENTAL ACCESS CHANNEL (PEG) FUND
APPROVED BUDGET
FISCAL YEAR 2021/2022**

Beginning Fund Balance October 1, 2021:	\$ 376,924				
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>
Other Services & Charges	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Net Revenues/Expenditures					<u>41,000</u>
Ending Fund Balance September 30, 2022:					<u>\$ 417,924</u>

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

Beginning Fund Balance October 1, 2020:	\$ 341,674				
Estimated Revenues:	45,000				
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Construction Costs	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Net Revenues/Expenditures					<u>45,000</u>
Ending Fund Balance September 30, 2021:					<u>\$ 386,674</u>

**City of Live Oak
PEG Fund
2021/2022 Approved Budget**

	<u>Audited 2019/20 Actual</u>	<u>Current FY 2020/21 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Approved Budget FY 2021/22</u>	<u>Budget Increase/ (Decrease)</u>
REVENUES					
FRANCHISE FEES					
313.000 PEG Revenue	38,336	40,000	35,000	40,000	-
360.000 Interest Income	2,758	5,000	250	1,000	(4,000)
TOTAL FRANCHISE FEES	41,094	45,000	35,250	41,000	(4,000)
TOTAL REVENUES	<u>41,094</u>	<u>45,000</u>	<u>35,250</u>	<u>41,000</u>	<u>(4,000)</u>

19 – Alamo Regional SWAT Fund

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

**ALAMO REGIONAL SWAT FUND
APPROVED BUDGET
FISCAL YEAR 2021/2022**

Beginning Fund Balance October 1, 2021:		\$ 27,922			
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	-	10,585	-	4,450	15,035
Total Expenditures	-	10,585	-	4,450	15,035
Net Revenues/Expenditures					<u>36,965</u>
Ending Fund Balance September 30, 2022:					<u>\$ 64,887</u>

**ALAMO REGIONAL SWAT FUND
APPROVED BUDGET
FISCAL YEAR 2020/2021
(AS AMENDED)**

Beginning Fund Balance October 1, 2020:		\$ 46,460			
Estimated Revenues:		45,500			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Emergency Radio System Costs	-	10,585	-	4,450	15,035
Total Expenditures	-	10,585	-	4,450	15,035
Net Revenues/Expenditures					<u>30,465</u>
Ending Fund Balance September 30, 2021:					<u>\$ 76,925</u>

**City of Live Oak
Alamo Regional SWAT Fund
2021/2022 Approved Budget**

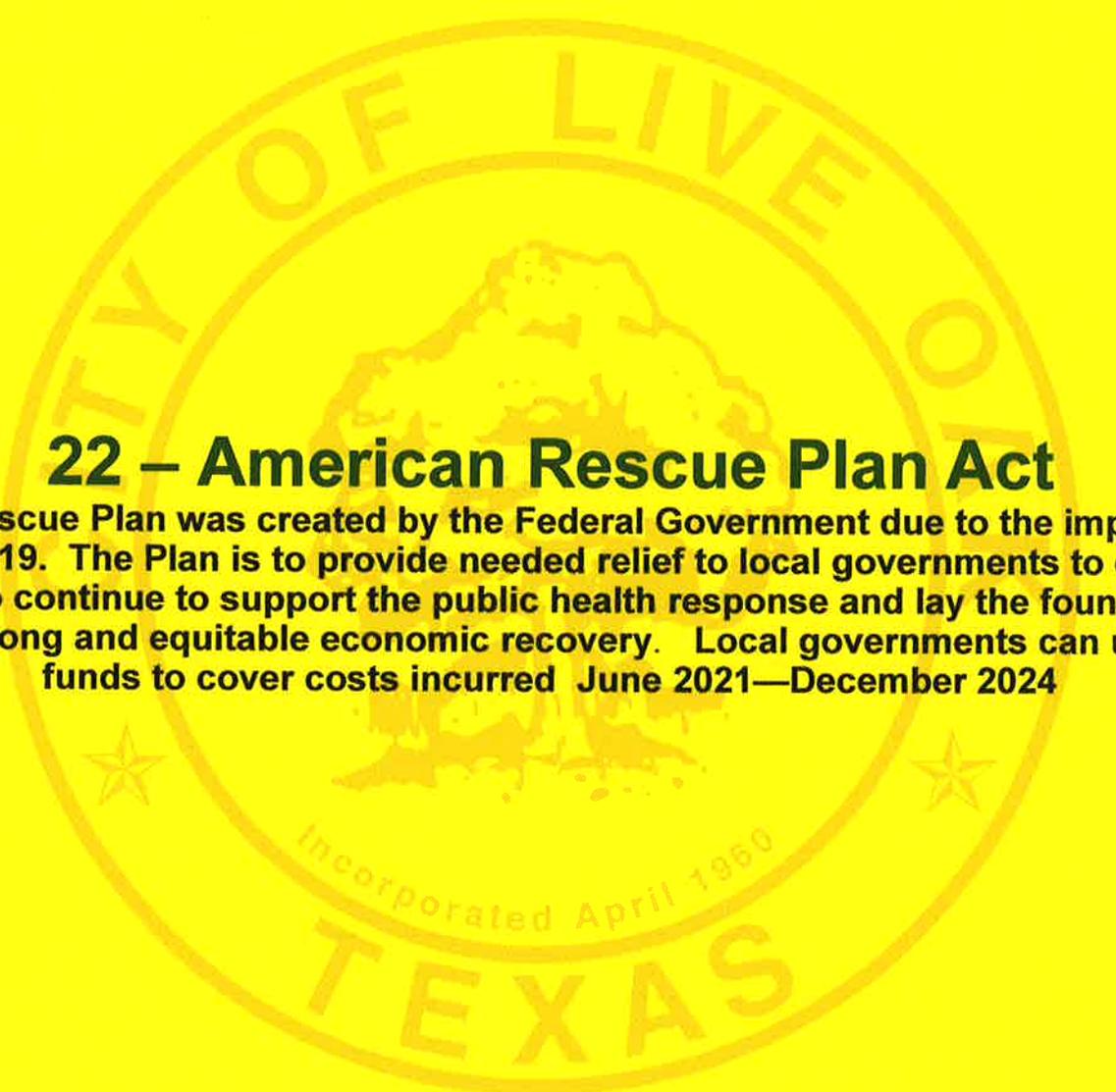
	<u>Audited 2019/20 Actual</u>	<u>Current FY 2020/21</u>		<u>Approved Budget FY 2021/22</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
GRANTS & INTER-GOVT ALLOCATION					
334.100 Membership Allocations	39,000	39,000	39,000	45,500	6,500
TOTAL BOND/DEBT PROCEEDS	39,000	39,000	39,000	45,500	6,500
INTER-FUND REVENUES					
390.100 Transfer from General Fund	6,500	6,500	6,500	6,500	-
TOTAL INTER-FUND REV	6,500	6,500	6,500	6,500	-
TOTAL REVENUES	<u>45,500</u>	<u>45,500</u>	<u>45,500</u>	<u>52,000</u>	<u>6,500</u>

**City of Live Oak
Alamo Regional SWAT Fund
2021/2022 Approved Budget**

	<u>Audited 2019/20 Actual</u>	<u>Current FY 2020/21</u>		<u>Approved Budget FY 2021/22</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
EXPENDITURES					
ALAMO REGIONAL SWAT					
SUPPLIES EXPENSES					
530.338 Operating Supplies	10,208	10,585	9,000	10,585	-
TOTAL SUPPLIES EXPENSES	10,208	10,585	9,000	10,585	-
CAPITAL OUTLAY					
530.583 Safety Equipment	2,285	4,450	2,500	4,450	-
530.595 Other Capital	-	-	52,538	-	-
TOTAL CAPITAL OUTLAY	2,285	4,450	55,038	4,450	-
TRANSFER OUT					
700.100 Transfer out-General Fund	4,000	-	-	-	-
	4,000	-	-	-	-
TOTAL 530-ALAMO REGIONAL SWAT	16,493	15,035	64,038	15,035	-
TOTAL EXPENDITURES	16,493	15,035	64,038	15,035	-

**City of Live Oak
Alamo Regional SWAT Fund
Capital Requests
2021/2022 Approved Budget**

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

The seal of the City of Live Oak, Texas, is a large, faint watermark in the background. It is circular and contains the text "CITY OF LIVE OAK" at the top and "TEXAS" at the bottom. In the center is a map of Texas with a star above it. Below the map, it says "Incorporated April 1960".

22 – American Rescue Plan Act

The Rescue Plan was created by the Federal Government due to the impact of COVID-19. The Plan is to provide needed relief to local governments to enable them to continue to support the public health response and lay the foundation for a strong and equitable economic recovery. Local governments can use the funds to cover costs incurred June 2021—December 2024

**AMERICAN RESCUE PLAN ACT FUND
APPROVED BUDGET
FISCAL YEAR 2021/2022**

Beginning Fund Balance October 1, 2021:		\$ 2,044,310			
Estimated Revenues:		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:	-	-	-	1,200,000	1,200,000
Total Expenditures	-	-	-	1,200,000	1,200,000
Net Revenues/Expenditures					<u>(1,199,500)</u>
Ending Fund Balance September 30, 2022:					<u>\$ 844,810</u>

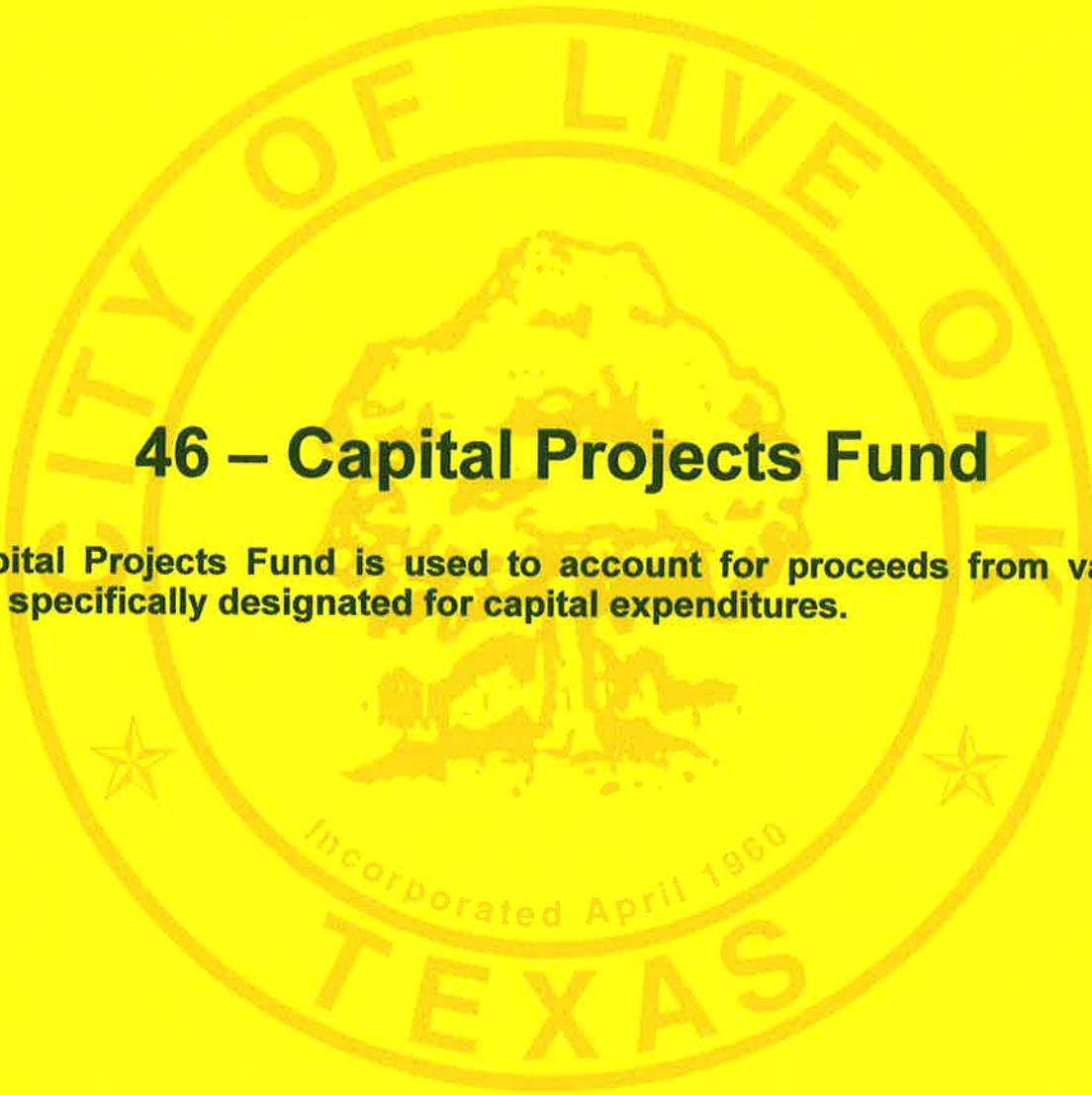
**AMERICAN RESCUE PLAN ACT FUND
APPROVED BUDGET
FISCAL YEAR 2020/2021
(AS AMENDED)**

Beginning Fund Balance October 1, 2020:		\$ -			
Estimated Revenues:		-			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Construction/Improvement Cost:	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Net Revenues/Expenditures					<u>-</u>
Ending Fund Balance September 30, 2021:					<u>\$ -</u>

**City of Live Oak
American Rescue Plan Act Fund
2021/2022 Approved Budget**

	<u>Audited 2019/20 Actual</u>	<u>Current FY 2020/21</u>		<u>Approved Budget FY 2021/22</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
GRANTS & INTER-GOVT ALLOCATION					
313.000 American Rescue Act Revenue	-	-	2,044,110	-	-
TOTAL INTEREST & MISC	-	-	2,044,110	-	-
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	-	-	200	500	500
TOTAL OTHER FINANCING USES	-	-	200	500	500
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>2,044,310</u>	<u>500</u>	<u>500</u>
EXPENDITURES					
CONSTRUCTION EXPENSE					
560.400 Professional Fees	-	-	-	150,000	150,000
560.500 Construction Costs	-	-	-	750,000	750,000
TOTAL CONSTRUCTION	-	-	-	900,000	900,000
CAPITAL OUTLAY					
560.581 Plant Equipment	-	-	-	300,000	300,000
TOTAL CAPITAL OUTLAY	-	-	-	300,000	300,000
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,200,000</u>	<u>1,200,000</u>

These funds have restricted uses under the American Rescue Plan Act. Water and Sewer infrastructure projects are listed as valid uses of these funds. This budget is proposing to utilize some of these funds to televise/video the City's sewer collection system to identify any areas of concern. Future infrastructure projects will be determined at that time. Some additional funds are being proposed to upgrade plant equipment such as generators.

The seal of the City of Live Oak, Texas, is a circular emblem. It features a central illustration of a landscape with a large tree and a building. The words "CITY OF LIVE OAK" are written in an arc across the top, and "TEXAS" is written across the bottom. Two five-pointed stars are positioned on the left and right sides. At the bottom of the inner circle, the text "Incorporated April 1900" is visible.

46 – Capital Projects Fund

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

**CAPITAL PROJECTS FUND
APPROVED BUDGET
FISCAL YEAR 2021/2022**

Beginning Fund Balance October 1, 2021:		\$ 792,303			
Estimated Revenues:		551,000			
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:	-	-	-	540,000	540,000
Total Expenditures	-	-	-	540,000	540,000
Net Revenues/Expenditures					<u>11,000</u>
Ending Fund Balance September 30, 2022:					<u>\$ 803,303</u>

**CAPITAL PROJECTS FUND
APPROVED BUDGET
FISCAL YEAR 2020/2021
(AS AMENDED)**

Beginning Fund Balance October 1, 2020:		\$ 1,121,594			
Estimated Revenues:		10,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Construction/Improvement Cost:	-	-	-	296,010	296,010
Total Expenditures	-	-	-	296,010	296,010
Net Revenues/Expenditures					<u>(286,010)</u>
Ending Fund Balance September 30, 2021:					<u>\$ 835,584</u>

**City of Live Oak
Capital Projects Fund
2021/2022 Approved Budget**

	<u>Audited 2019/20 Actual</u>	<u>Current FY 2020/21</u>		<u>Approved Budget FY 2021/22</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	10,691	10,000	1,000	1,000	(9,000)
370.900 Miscellaneous Revenue	-	-	-	-	-
TOTAL INTEREST & MISC	<u>10,691</u>	<u>10,000</u>	<u>1,000</u>	<u>1,000</u>	<u>(9,000)</u>
OTHER FINANCING SOURCES					
384.300 Transfer from General Fund	365,000	-	-	550,000	550,000
390.500 Transfer from EDC-Park Playscape	-	-	-	-	-
390.535 Transfer from Asset Replacement	104,000	-	-	-	-
TOTAL OTHER FINANCING USES	<u>469,000</u>	<u>-</u>	<u>-</u>	<u>550,000</u>	<u>550,000</u>
TOTAL REVENUES	<u>479,691</u>	<u>10,000</u>	<u>1,000</u>	<u>551,000</u>	<u>541,000</u>
EXPENDITURES					
CONSTRUCTION EXPENSE					
560.500 Construction Costs	531,470	-	70,338	300,000	300,000
692.500 Construction Costs - Streets	100,498	-	-	40,000	40,000
TOTAL CONSTRUCTION	<u>631,968</u>	<u>-</u>	<u>70,338</u>	<u>340,000</u>	<u>340,000</u>
CAPITAL OUTLAY					
540.586 Fire Department Vehicles	-	104,000	103,000	-	(104,000)
562.597 Park Equipment	20,932	57,010	44,506	200,000	142,990
691.530 Buildings & Structures	-	135,000	112,447	-	(135,000)
TOTAL CAPITAL OUTLAY	<u>20,932</u>	<u>296,010</u>	<u>259,953</u>	<u>200,000</u>	<u>(96,010)</u>
TOTAL EXPENDITURES	<u>652,900</u>	<u>296,010</u>	<u>330,291</u>	<u>540,000</u>	<u>243,990</u>

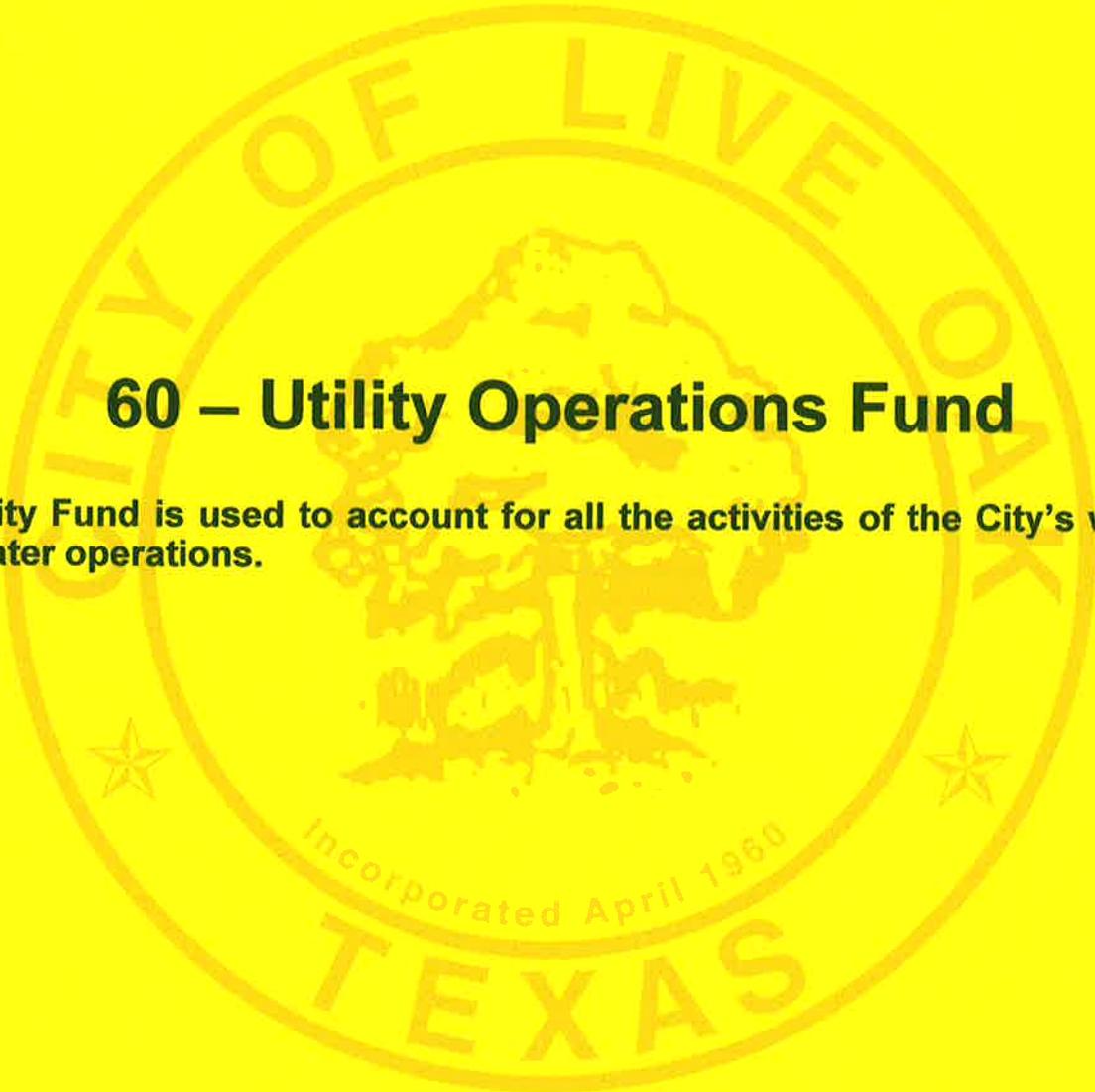
**City of Live Oak
Capital Projects Fund
Project Requests
2021/2022 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Capital Projects			
46-560.500	Construction 8' Fencecrete along Toepperwein Rd. (approx 2,500 ft)	\$ 300,000	
46-692.500	Constructions - Streets Upgrade Narrow Pass Traffic Signal	40,000	
46-562.597	Park Equipment (1/2) Replace playscape near rectangle pavilion split w/ E	<u>200,000</u>	<u>\$ 540,000</u>
	Total Capital Projects Fund Requests		<u><u>\$ 540,000</u></u>

**City of Live Oak
Capital Projects Fund
Project Requests
2021/2022 Approved Budget**

This is a list of Council's capital projects derived from council initiatives through their annual goals setting meeting. These projects are slated to be funded through the Capital Projects Fund as money becomes available.

Project	Status
Non-supervised play area with water feature (splash pad)	
Purchase Shin Oak and Greycliff lot	
Enhance/Purchase city marquees to included enhanced display	
Beautification of Toepperwein West to Lookout	
Joint City Event Center (Public Private Partnerships)	
Landscape 1604 and Pat Booker (decorative pavers)	
Connection between main park and lake park	
Public Art	
Monument signs (Welcome sign TX DOT)	
Amphitheater/performing arts center with tiered seating	
Sidewalk connectivity key pedestrian areas	
Community Garden	
Beautification for Toepperwein/Judson island	
Park Greenhouse	

The seal of the City of Live Oak, Texas, is a large, faint watermark in the background. It features a central illustration of a live oak tree with a person standing beneath it. The text "CITY OF LIVE OAK" is arched across the top, and "TEXAS" is arched across the bottom. Two five-pointed stars are positioned on the left and right sides. At the bottom of the seal, it says "Incorporated April 1960".

60 – Utility Operations Fund

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

**UTILITY OPERATIONS FUND
APPROVED BUDGET
FISCAL YEAR 2021/2022**

Beginning Fund Balance October 1, 2021:		\$ 284,227			
Estimated Revenues:		5,000,300			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Administration	106,415	23,500	151,000	-	280,915
Operations	754,600	145,625	3,150,925	-	4,051,150
Transfers Out	-	-	667,245	-	667,245
Total Expenditures	<u>861,015</u>	<u>169,125</u>	<u>3,969,170</u>	<u>-</u>	<u>4,999,310</u>
Net Revenues/Expenditures					<u>990</u>
Ending Fund Balance September 30, 2022:					<u>\$ 285,217</u>

**UTILITY OPERATIONS FUND
APPROVED BUDGET
FISCAL YEAR 2020/2021
(AS AMENDED)**

Beginning Fund Balance October 1, 2020:		\$ 390,385			
Estimated Revenues:		4,675,750			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Administration	224,400	23,500	152,700	-	400,600
Operations	728,400	145,225	2,839,800	-	3,713,425
Transfers Out	-	-	603,002	-	603,002
Total Expenditures	<u>952,800</u>	<u>168,725</u>	<u>3,595,502</u>	<u>-</u>	<u>4,717,027</u>
Net Revenues/Expenditures					<u>(41,277)</u>
Ending Fund Balance September 30, 2021:					<u>\$ 349,108</u>

**City of Live Oak
Utility Operations Fund
2021/2022 Approved Budget**

	<u>Audited 2019/2020 Actual</u>	<u>Current FY 2020/21</u>		<u>Approved Budget FY 2021/22</u>	<u>Budget Increase/ (Decrease)</u>	
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>			
REVENUES						
UTILITY REVENUE						
381.200	Water Revenues	1,447,890	1,622,500	1,535,000	1,642,450	19,950
381.201	Sewer Revenue	1,789,130	1,988,000	1,935,000	2,244,600	256,600
381.360	Interest Income	4,656	10,000	1,000	5,000	(5,000)
381.400	Garbage Collection Rev	728,122	700,000	750,000	750,000	50,000
381.500	Edwards Aquifer Mgt Fees	150,493	160,000	152,000	162,500	2,500
381.600	Service Application Fees	4,830	5,000	5,000	5,000	-
381.620	Water Connection Fees	-	3,000	-	3,000	-
381.630	Sewer Connection Fees	79,796	75,000	200,000	75,000	-
381.800	Penalty Charges	45,083	50,000	55,000	50,000	-
381.810	Turn-off Fees	2,586	15,000	11,000	15,000	-
381.820	Meter Tampering Fees	75	1,000	500	1,000	-
381.920	Discounts Earned	295	250	250	250	-
381.930	N.S.F. Check Fees	700	1,000	700	1,000	-
381.940	Inspection Fees	400	500	1,000	1,000	500
381.950	Miscellaneous Income	12,872	15,000	1,000	15,000	-
	TOTAL UTILITY REVENUE	4,266,928	4,646,250	4,647,450	4,970,800	324,550
INTER-FUND TRANSFERS						
390.100	Transfer from General Fund (Loan)	28,400	-	-	-	-
390.487	Support Fees	29,500	29,500	29,500	29,500	-
	TOTAL INTER-FUND TRANSFERS	57,900	29,500	29,500	29,500	-
	TOTAL REVENUES	4,324,828	4,675,750	4,676,950	5,000,300	324,550

**City of Live Oak
Utility Operations Fund
2021/2022 Approved Budget**

	Audited	Current FY 2020/21		Approved	Budget
	2019/2020 Actual	Amended Budget	Projected End-of-Year	Budget FY 2021/22	Increase/ (Decrease)
EXPENDITURES					
ADMINISTRATIVE DEPARTMENT					
PERSONNEL SERVICES					
400.100 Salaries	140,148	146,000	144,000	66,000	(80,000)
400.199 Overtime	116	750	150	750	-
400.200 F.I.C.A. Taxes	10,039	11,500	10,600	5,500	(6,000)
400.210 Group Insurance	25,957	38,500	28,600	21,500	(17,000)
400.230 Retirement	26,016	27,250	26,400	12,500	(14,750)
400.240 Workers Comp Insurance	347	400	370	165	(235)
TOTAL PERSONNEL SERVICES	202,623	224,400	210,120	106,415	(117,985)
SUPPLIES EXPENSES					
400.310 Office Supplies	8,029	5,000	5,000	5,000	-
400.320 Postage	16,159	17,000	17,000	17,000	-
400.330 Minor Tools & Equipment	724	500	2,700	500	-
400.392 Employee Relations	-	1,000	-	1,000	-
TOTAL SUPPLIES EXPENSES	24,912	23,500	24,700	23,500	-
OTHER SERVICES & CHARGES					
400.400 Professional Fees	-	15,000	4,000	7,500	(7,500)
400.402 S.A.W.S Billing Fees	19,329	20,000	20,000	21,500	1,500
400.412 Credit Card Fees	29,447	20,000	27,000	25,000	5,000
400.415 Telephone	1,950	2,000	1,950	2,000	-
400.425 Conference & Training	-	1,200	-	500	(700)
400.475 Property & Liability Ins	14,880	16,000	16,850	17,500	1,500
400.480 Contingencies	-	500	-	-	(500)
400.482 Wtr/Swr Acct Write-offs	-	3,000	-	2,000	(1,000)
400.495 Sewer Connection Fees	69,948	75,000	200,000	75,000	-
TOTAL OTHER SERVICES & CHARGES	135,554	152,700	269,800	151,000	(1,700)
TOTAL 400-ADMINISTRATION DEPT	363,089	400,600	504,620	280,915	(119,685)

City of Live Oak
Utility Operations Fund
2021/2022 Approved Budget

	<u>Audited</u> 2019/2020 Actual	<u>Current FY 2020/21</u>		<u>Approved</u> Budget FY 2021/22	<u>Budget</u> Increase/ (Decrease)
		<u>Amended</u> Budget	<u>Projected</u> End-of-Year		
PUBLIC WORKS GENERAL					
PERSONNEL SERVICES					
560.100 Salaries	408,360	438,000	415,000	451,600	13,600
560.199 Overtime	45,601	40,900	45,000	45,000	4,100
560.200 F.I.C.A. Taxes	33,713	37,000	37,000	38,300	1,300
560.210 Group Insurance	73,591	115,000	86,000	122,500	7,500
560.230 Retirement	84,656	89,000	85,500	88,700	(300)
560.240 Workers Comp Insurance	7,710	8,500	7,835	8,500	-
TOTAL PERSONNEL SERVICES	<u>653,631</u>	<u>728,400</u>	<u>676,335</u>	<u>754,600</u>	<u>26,200</u>
SUPPLIES EXPENSES					
560.300 Uniforms	2,800	5,725	3,200	5,725	-
560.310 Office Supplies	1,372	1,000	1,000	1,400	400
560.333 Petroleum Products	19,290	28,000	17,000	28,000	-
560.337 Public Education Supplies	1,814	8,000	1,800	8,000	-
560.350 Safety Supplies	2,820	2,500	2,000	2,500	-
560.355 Plant & Eqpt Maint Sup	118,480	90,000	90,000	90,000	-
560.365 Small Power & Hand Tools	4,965	5,000	5,000	5,000	-
560.380 Street Maint Materials	1,165	5,000	3,000	5,000	-
TOTAL SUPPLIES EXPENSES	<u>152,706</u>	<u>145,225</u>	<u>123,000</u>	<u>145,625</u>	<u>400</u>
OTHER SERVICES & CHARGES					
560.402 Water Testing Fees	17,324	26,000	20,000	36,000	10,000
560.404 Garbage Collection Srvc	723,142	700,000	750,000	750,000	50,000
560.409 Edwards Aquifer Mgt Fees	172,377	180,000	172,377	180,000	-
560.414 Sewage Treatment	1,464,133	1,650,000	1,723,300	1,902,325	252,325
560.415 Telephone	3,148	2,800	3,000	3,100	300
560.425 Conferences & Training	4,763	6,500	1,000	6,000	(500)
560.440 Utilities	149,445	150,000	147,000	150,000	-
560.445 Contract Maintenance	2,009	31,000	7,500	30,000	(1,000)
560.450 Equipment Maint Contracts	-	3,000	-	3,000	-
560.455 Street Maintenance Services	2,000	10,000	7,500	10,000	-
560.458 Vehicle Maint Services	21,468	24,000	20,000	24,000	-
560.460 Vehicle Rehabilitation	-	2,000	5,000	2,000	-
560.470 Equipment Rentals	2,796	2,500	1,500	2,500	-
560.471 Water Leases	17,074	50,000	17,074	50,000	-
560.480 Contingencies	127	1,000	750	1,000	-
560.485 Dues & Publications	100	1,000	150	1,000	-
560.499 Depreciation Expense	302,054	-	-	-	-
TOTAL OTHER SERVICES & CHARGES	<u>2,881,960</u>	<u>2,839,800</u>	<u>2,876,151</u>	<u>3,150,925</u>	<u>311,125</u>
TOTAL 560-PUBLIC WORKS GENERAL	<u>3,688,297</u>	<u>3,713,425</u>	<u>3,675,486</u>	<u>4,051,150</u>	<u>337,725</u>

**City of Live Oak
Utility Operations Fund
2021/2022 Approved Budget**

	<u>Audited 2019/2020 Actual</u>	<u>Current FY 2020/21</u>		<u>Approved Budget FY 2021/22</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
OTHER FINANCING USES					
OPERATING TRANSFER OUT					
700.013 Transfer to Gen Fd - Auto Shop	11,000	11,000	11,000	15,000	4,000
700.018 Transfer to Gen Fd - Admin O/H	111,500	111,500	111,500	171,500	60,000
700.030 Transfers to Renew & Repl	310,000	310,000	310,000	310,000	-
700.040 Transfers to D/S Fund	<u>171,068</u>	<u>170,502</u>	<u>170,502</u>	<u>170,745</u>	<u>243</u>
TOTAL OPERATING TRANSFERS OUT	603,568	603,002	603,002	667,245	64,243
TOTAL 700-OTHER FINANCING USES	<u>603,568</u>	<u>603,002</u>	<u>603,002</u>	<u>667,245</u>	<u>64,243</u>
TOTAL EXPENDITURES	<u>4,654,954</u>	<u>4,717,027</u>	<u>4,783,108</u>	<u>4,999,310</u>	<u>282,283</u>

Utilities/Administration

Positions	FY 2021	FY 2022
Director of Public Works	0.5	0.5
Administrative Assistant	0.5	0.5
Utilities Supervisor	1.0	1.0
Crew Leader	1.0	1.0
Heavy Equipment Operator	3.0	3.0
Utilites Maintenance Worker	2.0	2.0
Total Positions	8.0	8.0

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

Positions	FY 2021	FY 2022
Director of Finance and Administrative Services	0.5	0.0
Utility Billing Specialist	2.0	2.0
Accounting and Payroll Specialist	0.5	0.0
Total Positions	3.0	2.0

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Director of Public Works	26	\$96,087	\$121,148	\$146,208
Director of Finance and Administrative Services	26	\$96,087	\$121,148	\$146,208
Utilities Supervisor	10	\$44,019	\$55,499	\$66,979
Administrative Assistant	8	\$39,926	\$50,339	\$60,752
Crew Leader	8	\$39,926	\$50,339	\$60,752
Heavy Equipment Operator	6	\$36,214	\$45,659	\$55,104
Accounting and Payroll Specialist	4	\$32,847	\$41,414	\$49,981
Utilites Maintenance Worker	3	\$31,283	\$39,442	\$47,601
Utility Billing Specialist	3	\$31,283	\$39,442	\$47,601

The seal of the Utility of Live Oak, Texas, is a large, faint watermark in the background. It is circular with the words "UTILITY OF LIVE OAK" at the top and "TEXAS" at the bottom. In the center is a map of Texas with a tree superimposed on it. Below the map, it says "Incorporated April 1960". There are two stars on either side of the 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 Operations Fund and interest earning.

**UTILITY DEVELOPMENT/RENEWALS & REPLACEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2021/2022**

Beginning Fund Balance October 1, 2021:		\$ 745,356			
Estimated Revenues:		320,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Operations	-	-	-	514,000	514,000
Total Expenditures	-	-	-	514,000	514,000
Net Revenues/Expenditures					<u>(194,000)</u>
Ending Fund Balance September 30, 2022:					<u>\$ 551,356</u>

**UTILITY DEVELOPMENT/RENEWALS & REPLACEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2020/2021
(AS AMENDED)**

Beginning Fund Balance October 1, 2020:		\$ 1,086,156			
Estimated Revenues:		330,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Operations	-	-	-	1,015,000	1,015,000
Total Expenditures	-	-	-	1,015,000	1,015,000
Net Revenues/Expenditures					<u>(685,000)</u>
Ending Fund Balance September 30, 2021:					<u>\$ 401,156</u>

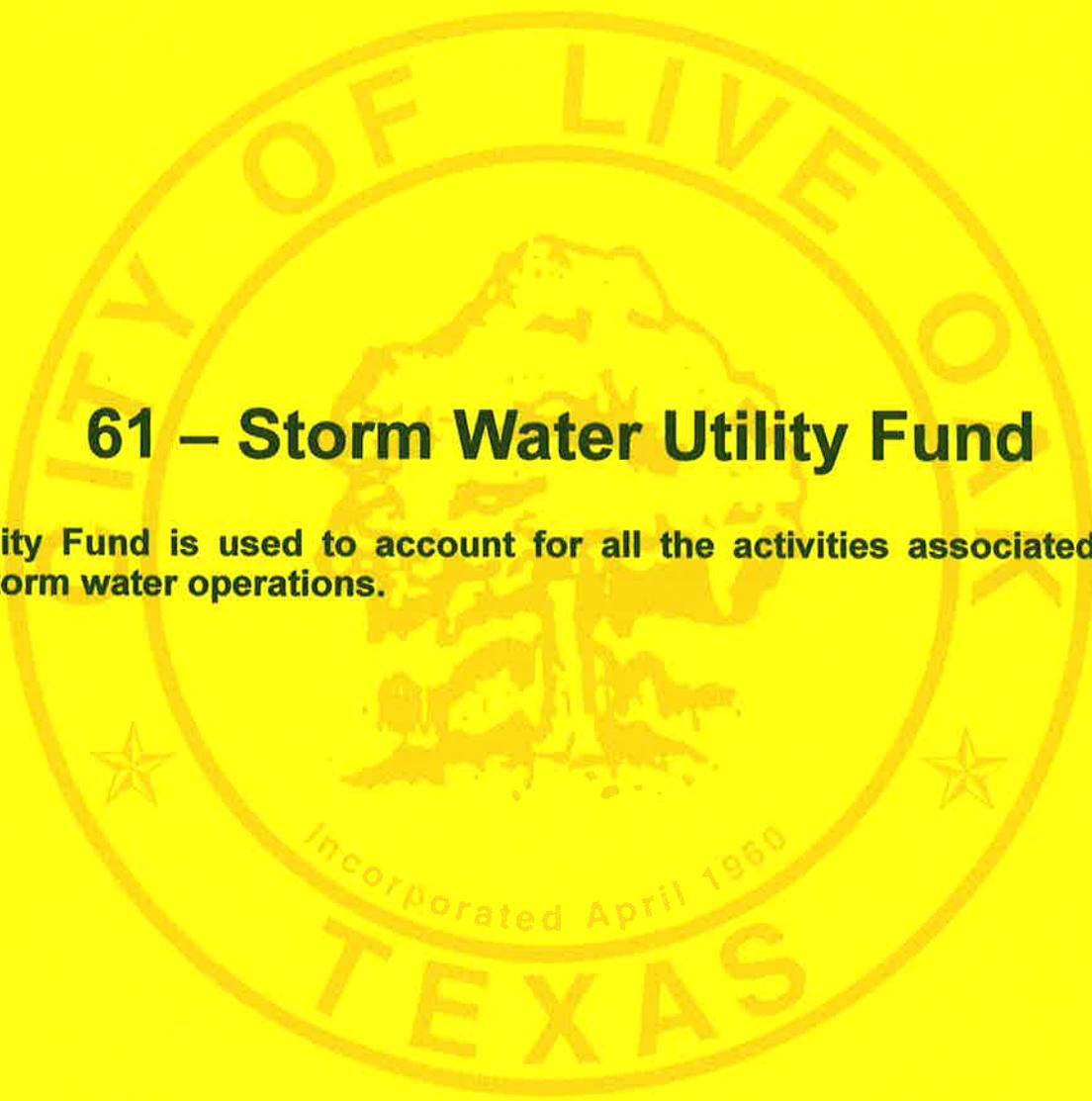
City of Live Oak
Utility Development/Renewal and Replacement Fund
2021/2022 Approved Budget

	<u>Audited</u> 2019/2020 Actual	<u>Current FY 2020/21</u>		<u>Approved</u> Budget FY 2021/22	<u>Budget</u> Increase/ (Decrease)
		<u>Amended</u> Budget	<u>Projected</u> End-of-Year		
REVENUES					
INTEREST & MISCELLANEOUS					
370.000	Deferred Income - Dev	-	-	-	-
370.900	Miscellaneous Revenue	-	-	-	-
360.550	Interest Income - R & R	8,705	20,000	1,000	10,000
	TOTAL INTEREST & MISCELLANEOUS	<u>8,705</u>	<u>20,000</u>	<u>1,000</u>	<u>(10,000)</u>
INTER-FUND TRANSFERS					
390.100	Transfer From General Fund (Loan)	471,600	-	-	-
390.600	Depr X-fers from Utility	310,000	310,000	310,000	-
	TOTAL INTER-FUND TRANSFERS	<u>781,600</u>	<u>310,000</u>	<u>310,000</u>	<u>-</u>
	TOTAL REVENUES	<u>790,305</u>	<u>330,000</u>	<u>320,000</u>	<u>(10,000)</u>
EXPENDITURES					
PUBLIC WORKS GENERAL					
CAPITAL OUTLAY					
560.560	Wtr/Swr System Renewal	610,057	960,000	650,000	200,000
560.561	Water/Sewer System Extn	-	50,000	-	50,000
560.562	Sewer Sys Wtr Inflow Study	-	-	-	100,000
560.574	Vehicles	-	-	-	64,000
560.581	Plant Equipment	-	-	-	95,000
560.588	Small Equipment Replacement	1,893	5,000	1,800	5,000
	TOTAL CAPITAL OUTLAY	<u>611,950</u>	<u>1,015,000</u>	<u>651,800</u>	<u>514,000</u>
	TOTAL 560-PUBLIC WORKS GENERAL	<u>611,950</u>	<u>1,015,000</u>	<u>651,800</u>	<u>(501,000)</u>
	TOTAL EXPENDITURES	<u>611,950</u>	<u>1,015,000</u>	<u>651,800</u>	<u>(501,000)</u>

City of Live Oak
Utility Development/Renewal and Replacement Fund
Capital Requests
2021/2022 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	
	Emergency Water Well Services	100,000	
	Inserta Valves Installed for Isolation Valves	<u>50,000</u>	\$ 200,000
30-560.561	Water/Sewer System Extension		
	Unforeseen extensions		50,000
30-560.562	Sewer System Water Inflow Study		
	CCTV & Evaluatio of Sewer Mains and Manholes		100,000
30-560.574	Vehicles/Equipment		
	(1/3) Replace MW1 Pickup Truck	16,000	
	Replace Work Truck	<u>48,000</u>	64,000
30-560.581	Plant Equipment		
	Emergency Power Generator Well Site #1		95,000
30-560.588	Small Equipment Replacement		<u>5,000</u>
	Total Utility Development and R&R Fund Requests		<u>\$ 514,000</u>



The seal of the City of Live Oak, Texas, is a circular emblem. It features a central illustration of a large, spreading tree. The words "CITY OF LIVE OAK" are written in a circular path around the top of the seal, and "TEXAS" is written at the bottom. Two five-pointed stars are positioned on the left and right sides of the seal. At the bottom of the seal, the text "Incorporated April 1969" is visible.

61 – Storm Water Utility Fund

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

**STORM WATER OPERATIONS FUND
APPROVED BUDGET
FISCAL YEAR 2021/2022**

Beginning Fund Balance October 1, 2021:		\$ 398,218			
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	398,600	32,750	424,500	16,000	871,850
Transfers Out	-	-	-	64,881	64,881
Total Expenditures	<u>398,600</u>	<u>32,750</u>	<u>424,500</u>	<u>80,881</u>	<u>936,731</u>
Net Revenues/Expenditures					<u>(285,231)</u>
Ending Fund Balance September 30, 2022:					<u>\$ 112,987</u>

**STORM WATER OPERATIONS FUND
APPROVED BUDGET
FISCAL YEAR 2020/2021
(AS AMENDED)**

Beginning Fund Balance October 1, 2020:		\$ 449,132			
Estimated Revenues:		630,000			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Operations	388,500	30,750	424,500	-	843,750
Transfers Out	-	-	-	60,222	60,222
Total Expenditures	<u>388,500</u>	<u>30,750</u>	<u>424,500</u>	<u>60,222</u>	<u>903,972</u>
Net Revenues/Expenditures					<u>(273,972)</u>
Ending Fund Balance September 30, 2021:					<u>\$ 175,160</u>

**City of Live Oak
Stormwater Operations Fund
2021/2022 Approved Budget**

	<u>Audited 2019/2020 Actual</u>	<u>Current FY 2020/21</u>		<u>Approved Budget FY 2021/22</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
STORM WATER REVENUE					
348.205 Storm Water Utility Fee	601,310	625,000	615,000	650,000	25,000
349.900 Storm Water Application Fee	4,100	-	-	-	-
360.000 Interest Income	3,943	5,000	500	1,500	(3,500)
370.900 Miscellaneous Revenue	-	-	-	-	-
TOTAL STORM WATER REVENUE	<u>609,353</u>	<u>630,000</u>	<u>615,500</u>	<u>651,500</u>	<u>21,500</u>
OTHER FINANCING SOURCES					
390.035 Transfers from Asset Replacement	<u>18,026</u>	-	-	-	-
TOTAL OTHER FINANCING SOURCES	<u>18,026</u>	-	-	-	-
TOTAL REVENUES	<u><u>627,379</u></u>	<u><u>630,000</u></u>	<u><u>615,500</u></u>	<u><u>651,500</u></u>	<u><u>21,500</u></u>

**City of Live Oak
Stormwater Operations Fund
2021/2022 Approved Budget**

	Audited	Current FY 2020/21		Approved	Budget
	2019/2020 Actual	Amended Budget	Projected End-of-Year	Budget FY 2021/22	Increase/ (Decrease)
EXPENDITURES					
PERSONNEL SERVICES					
567.100 Salaries	238,107	252,500	252,500	276,300	23,800
567.199 Overtime	2,980	3,000	7,000	3,000	-
567.200 F.I.C.A. Taxes	18,371	20,000	20,000	21,600	1,600
567.210 Group Insurance	45,575	59,000	49,000	40,000	(19,000)
567.230 Retirement	45,381	47,500	47,500	50,700	3,200
567.240 Workers Comp Insurance	5,628	6,500	5,992	7,000	500
TOTAL PERSONNEL SERVICES	356,042	388,500	381,992	398,600	10,100
SUPPLIES EXPENSES					
567.300 Uniforms	1,371	4,000	1,300	4,000	-
567.310 Office Supplies	409	1,000	250	1,000	-
567.333 Petroleum Products	13,238	20,750	18,000	22,750	2,000
567.337 Public Education Supplies	-	1,500	-	1,500	-
567.350 Safety Supplies	1,476	2,500	1,800	2,500	-
567.365 Small Power & Hand Tools	683	1,000	500	1,000	-
TOTAL SUPPLIES EXPENSES	17,177	30,750	21,850	32,750	2,000
OTHER SERVICES & CHARGES					
567.400 Professional Fees	77,157	78,000	72,000	78,000	-
567.402 SAWS Billing Fees	5,298	7,000	6,300	7,000	-
567.415 Telephone	2,462	3,000	2,800	3,000	-
567.425 Conferences & Training	840	1,500	750	1,500	-
567.445 Contract Maintenance	12,515	29,000	12,500	29,000	-
567.456 Flood Channel Const & Maint	5,154	200,000	3,000	200,000	-
567.458 Vehicle Maint Services	29,691	30,000	30,000	30,000	-
567.470 Equipment Rentals	-	1,000	-	1,000	-
567.487 Support Fee	75,000	75,000	75,000	75,000	-
567.499 Depreciation Expense	20,012	-	-	-	-
TOTAL OTHER SERVICES & CHARGES	228,129	424,500	202,350	424,500	-
CAPITAL OUTLAY					
567.580 Operating Equipment	-	-	-	16,000	16,000
TOTAL CAPITAL OUTLAY	-	-	-	16,000	16,000
TOTAL 567- OPERATING EXPENDITURES	601,348	843,750	606,192	871,850	28,100

**City of Live Oak
Stormwater Operations Fund
2021/2022 Approved Budget**

	<u>Audited 2019/2020 Actual</u>	<u>Current FY 2020/21</u>		<u>Approved Budget FY 2021/22</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	58,540	60,222	60,222	64,881	4,659
TOTAL 700-OTHER FINANCING USES	<u>58,540</u>	<u>60,222</u>	<u>60,222</u>	<u>64,881</u>	<u>4,659</u>
TOTAL 567-STORM WTR OPERATIONS	<u>659,888</u>	<u>903,972</u>	<u>666,414</u>	<u>936,731</u>	<u>32,759</u>

Storm Water Operations

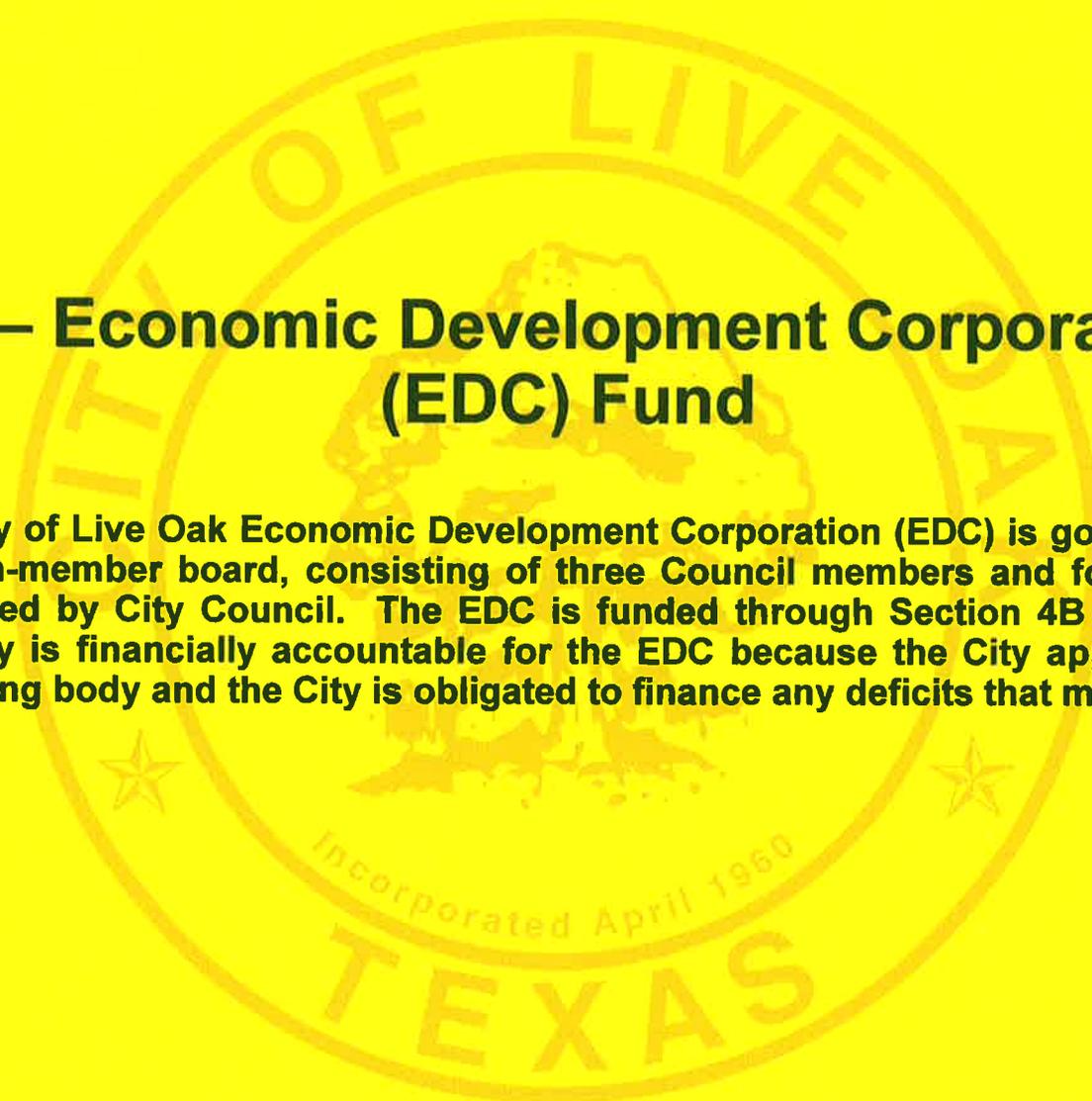
Positions	FY 2021	FY 2022
Public Works Superintendent	1.0	0.0
Assistant Public Works Director	0.0	1.0
Crew Leader - Stormwater	1.0	1.0
Heavy Equipment Operator	3.0	2.0
Stormwater Maintenance Worker	1.0	1.0
Total Positions	6.0	5.0

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

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Assistant Public Works Director	23	\$83,004	\$104,652	\$126,300
Public Works Superintendent	16	\$58,989	\$74,374	\$89,759
Crew Leader - Stormwater	8	\$39,926	\$50,339	\$60,752
Heavy Equipment Operator	6	\$36,214	\$45,659	\$55,104
Stormwater Maintenance Worker	3	\$31,283	\$39,442	\$47,601

**City of Live Oak
Stormwater Utility Fund
Capital Requests
2021/2022 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Utilities			
61-567.580	Operating Equipment (1/3) Replace MW1 Pickup Truck		<u>\$ 16,000</u>
	Total Stormwater Utility Fund Requests		<u>\$ 16,000</u>



50 – Economic Development Corporation (EDC) Fund

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

**ECONOMIC DEVELOPMENT CORPORATION
APPROVED BUDGET
FISCAL YEAR 2021/2022**

Beginning Fund Balance October 1, 2021:		\$ 4,521,937			
Estimated Revenues:		2,405,444			
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	<u>130,025</u>	<u>8,500</u>	<u>1,306,235</u>	<u>900,000</u>	<u>2,344,760</u>
Total Expenditures	<u>130,025</u>	<u>8,500</u>	<u>1,306,235</u>	<u>900,000</u>	<u>2,344,760</u>
Net Revenues/Expenditures					<u>60,684</u>
Ending Fund Balance September 30, 2022:					<u>\$ 4,582,621</u>

**ECONOMIC DEVELOPMENT CORPORATION
APPROVED BUDGET
FISCAL YEAR 2020/2021
(AS AMENDED)**

Beginning Fund Balance October 1, 2020:		\$ 4,017,333			
Estimated Revenues:		2,123,083			
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Economic Development	<u>126,300</u>	<u>6,500</u>	<u>1,304,670</u>	<u>700,000</u>	<u>2,137,470</u>
Total Expenditures	<u>126,300</u>	<u>6,500</u>	<u>1,304,670</u>	<u>700,000</u>	<u>2,137,470</u>
Net Revenues/Expenditures					<u>(14,387)</u>
Ending Fund Balance September 30, 2021:					<u>\$ 4,002,946</u>

City of Live Oak
Economic Development Corporation Fund
2021/2022 Approved Budget

	<u>Audited 2019/20 Actual</u>	<u>Current FY 2020/21</u>		<u>Approved Budget FY 2021/22</u>	<u>Budget Increase/ (Decrease)</u>
		<u>Amended Budget</u>	<u>Projected End-of-Year</u>		
REVENUES					
TAXES - OTHER					
311.300 Sales & Use Tax Revenue	2,297,835	2,348,546	2,653,999	2,700,444	351,898
311.398 Sales Tax Incentive Payment	(224,970)	(275,463)	(307,770)	(325,000)	(49,537)
311.399 Sales Tax Services	-	-	-	-	-
TOTAL TAXES - OTHER	<u>2,072,865</u>	<u>2,073,083</u>	<u>2,346,229</u>	<u>2,375,444</u>	<u>302,361</u>
INTEREST & MISCELLANEOUS					
360.000 Interest Income	<u>45,350</u>	<u>50,000</u>	<u>18,000</u>	<u>30,000</u>	<u>(20,000)</u>
TOTAL INTEREST & MISCELLANEOUS	<u>45,350</u>	<u>50,000</u>	<u>18,000</u>	<u>30,000</u>	<u>(20,000)</u>
TOTAL REVENUES	<u><u>2,118,215</u></u>	<u><u>2,123,083</u></u>	<u><u>2,364,229</u></u>	<u><u>2,405,444</u></u>	<u><u>282,361</u></u>

City of Live Oak
Economic Development Corporation Fund
2021/2022 Approved Budget

	Audited	Current FY 2020/21		Approved	Budget
	2019/20 Actual	Amended Budget	Projected End-of-Year	Budget FY 2021/22	Increase/ (Decrease)
EXPENDITURES					
ADMINISTRATION DEPARTMENT					
PERSONNEL SERVICES					
400.100 Admin Support Salaries	83,253	86,300	86,000	90,375	4,075
400.199 Admin Support Overtime	1,013	2,000	1,000	2,000	-
400.200 F.I.C.A.	6,246	7,250	6,900	7,500	250
400.210 Group Insurance	11,715	14,000	12,000	13,000	(1,000)
400.230 Retirement	15,484	16,500	16,250	16,900	400
400.240 Workers Comp Insurance	231	250	230	250	-
TOTAL PERSONNEL SERVICES	117,942	126,300	122,380	130,025	3,725
SUPPLIES EXPENSES					
400.310 Office Supplies	1,833	3,000	1,000	3,000	-
400.320 Postage	37	1,000	100	1,000	-
400.330 Minor Tools & Equipment	466	1,000	500	3,000	2,000
400.333 Petroleum Products	230	1,500	250	1,500	-
TOTAL SUPPLIES EXPENSES	2,566	6,500	1,850	8,500	2,000
OTHER SERVICES & CHARGES					
400.400 Professional Fees	7,612	60,000	5,000	67,000	7,000
400.401 Marketing Services	10,015	15,500	5,000	10,500	(5,000)
400.425 Conferences & Training	4,278	19,600	3,000	19,600	-
400.431 Promotional Activities	13,898	31,000	20,000	28,500	(2,500)
400.445 Maintenance Contracts	-	8,025	-	9,215	1,190
400.458 Vehicle Maint Services	713	500	500	500	-
400.480 Contingencies	-	1,000	-	1,000	-
400.481 Newsletter Inserts	73,298	75,000	75,000	75,000	-
400.485 Dues & Publications	12,444	14,150	14,000	12,750	(1,400)
400.486 Other ED Initiatives	299,931	130,000	63,000	130,000	-
TOTAL OTHER SERVICES & CHARGES	422,189	354,775	185,500	354,065	(710)

City of Live Oak
Economic Development Corporation Fund
2021/2022 Approved Budget

	<u>Audited</u> <u>2019/20</u> <u>Actual</u>	<u>Current FY 2020/21</u>		<u>Approved</u> <u>Budget</u> <u>FY 2021/22</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	-	600,000	600,000	300,000	(300,000)
500.5xx Land	-	-	-	300,000	300,000
565.5xx Playground Equipment	-	-	-	200,000	200,000
560.595 Unspecified Capital	-	100,000	-	100,000	-
TOTAL CAPITAL OUTLAY	-	700,000	600,000	900,000	200,000
TOTAL 400-ADMINISTRATION DEPART	542,697	1,187,575	909,730	1,392,590	205,015
INTERFUND TRANSFERS					
OTHER FINANCING USES					
700.100 Transfer to General Fund	150,000	150,000	150,000	150,000	-
700.350 Transfers To Asset Replacement	63,185	63,185	63,185	63,185	-
700.400 Transfers to Debt Service	738,729	736,710	736,710	738,985	2,275
TOTAL OTHER FINANCING USES	951,914	949,895	949,895	952,170	2,275
TOTAL 700-INTERFUND TRANSFERS	951,914	949,895	949,895	952,170	2,275
TOTAL EXPENDITURES	1,494,611	2,137,470	1,859,625	2,344,760	207,290

**City of Live Oak
Economic Development Corporation Fund
Capital Requests
2021/2022 Approved Budget**

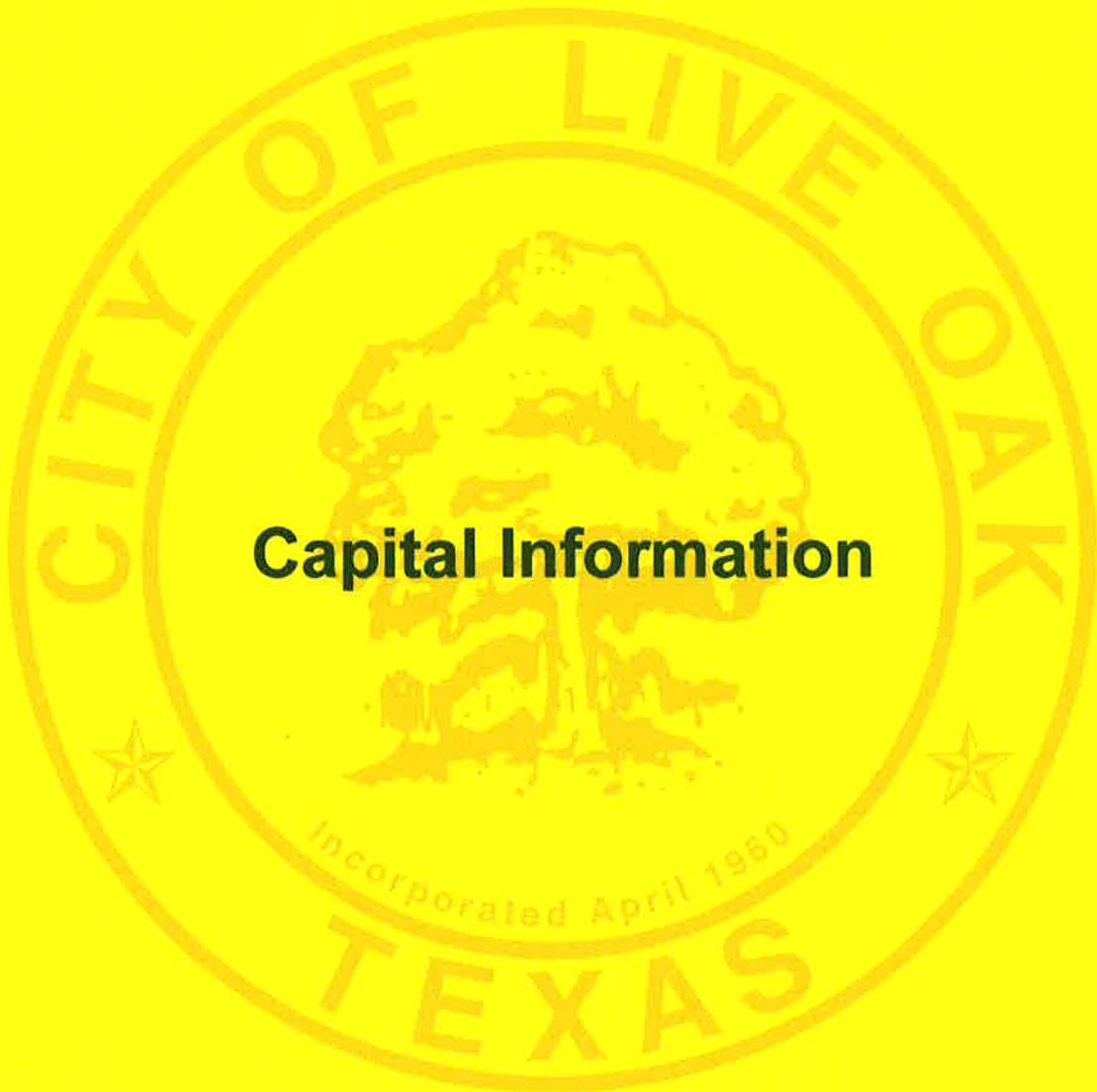
Department/ Account Number	Item Description	Item Cost	Department Cost
Economic Development Corporation			
Capital Projects			
50-500.581	Water Rights		\$ 300,000
50-500.5xx	Land		300,000
50-565.5xx	1/2 Playground Equipment at Main City Park		200,000
50-560.595	Unspecified Capital		<u>100,000</u>
	Total Economic Development Corporation Fund Requests		<u><u>\$ 900,000</u></u>

Economic Development Corporation

Positions	FY 2021	FY 2022
Assistant City Manager	0.3	0.3
Executive Assistant	0.8	0.8
Total Positions	1.1	1.1

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

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Assistant City Manager	30	\$116,794	\$147,255	\$177,716
Executive Assistant	8	\$39,926	\$50,339	\$60,752



Capital Information

**City of Live Oak
General Fund
Capital Requests
2021/2022 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
City Secretary			
10-405.579	Office Equipment		
	Projector and remote access upgrade in Council Chambers	\$ 7,300	
	UV Room Purifier for Chambers	7,200	
10-405-591	Software		
	Lazerfiche project for Medical/FMLA files (HR)	<u>6,000</u>	\$ 20,500
Police Department			
10-530.583	Safety Equipment		
	(11) Body armor - replacement patrol	9,900	
	(10) Emergency protective gear (suits, helmets, batons, shields)	7,380	
	(18) Bullet safe ballistic shields	14,400	
	(5) Gas Mask	3,000	
	Self-aid/Buddy-aid medical kits	480	
	Medical kit carriers	150	
	Stop stick piranha	500	
	(5) SWAT Vests	16,000	
	PPE Equipment	3,000	
10-530.595	Other Capital		
	(4) All-Traffic Shield Display with solar kit and traffic app	19,325	
	(2) Jamar Radar boxes	7,800	
10-530.651	PD Donation Expenditures		
	Various Program/Projects/Items	<u>10,988</u>	92,923
Fire Department			
10-540.580	Operating Equipment		
	(31) Upgrade SCBA Regulator Asy, C5, 2013, QD (HNSN)	48,655	
	(31) Scott Radio Direct Interface (Motorola) module	38,480	
	(31) Vision C5 Facepiece, Kevlar Headnet	9,429	
	Battery Paks, Lithium Ion C5	5,160	
	C5 Vehicle Chargers	15,315	
	Fit Tests	480	
	(2) ToughPad Rugged Laptops with equipment and mounts	12,200	
	Spillman Rapid Response module	8,916	
	Knox Key System	12,850	
10-540.651	FD Donation Expenditures		
	Various Program/Projects/Items	<u>41,889</u>	193,374

**City of Live Oak
General Fund
Capital Requests
2021/2022 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Public Works			
10-560.530	Building & Structures		
	Install Forced Air Heat in Maintenance Shop	20,000	
	Replace roofs on old Public Works buildings	40,000	
	Energy Conservation Measures	30,000	
	Install air sanitizers (Ionizers) into HVAC Systems	15,000	
10-560.570	Equipment		
	Replace MW1 Pickup Truck (Split with GF, Util and SW F	<u>16,000</u>	121,000
Animal Control			
10-564-651	AC Donation Expenditures		
	Various Program/Projects/Items		21,375
Parks Maintenance			
10-565.588	Parks Maintenance Equipment		
	Replace 2004 Kawasaki Mule		20,000
Recreation			
10-566.530	Building		
	Storage building for Recreation supplies		30,000
Development Services			
10-682.591	Software		
	Code Compliance Tracking Computer Program		7,500
Information Technology			
10-685.579	Computer Equipment		
	(20) Dell Optiplex 3060 SFF - PC Replacement Plan	20,000	
	(3) Dell Latitude 15 3000 Series laptops	4,950	
	(3) Cisco Switches (Upgrade 3 per year - 9 total) (2nd year	20,025	
	Various Other Hardware requests	5,530	
10-685.591	Software		
	Office 365 Standard License (80 @ \$12.50 x 12 months)	12,000	
	Office 365 Business Basic License (60 @ \$5 x 12 months)	3,600	
	Adobe Acrobat, other miscellaneous requests	3,452	
	MDR Security Subscription (Annual - 143 @ \$8 x 12)	<u>13,728</u>	<u>83,285</u>
Total General Fund Capital Requests (Funded)			<u>\$ 589,957</u>

**City of Live Oak
General Fund
Reserve Funded Items
2021/2022 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Capital Requests		\$ 589,957	
Transfer to Capital Project Fund for 1/2 of Playscape replacement project		200,000	
Less amount funded through recurring revenue		<u>(327,744)</u>	\$ 462,214
Transfer to Asset Replacement (Capital)		414,169	
Additional transfer to fund future Fire Equipment (Ladder & Pumper Trucks)		250,000	
Less amount funded through recurring revenue		<u>-</u>	664,169
City Council			
10-401.480	Contingencies		200,000
City Manager			
10-402.480	Contingency		10,000
Police Department			
10-530.480	Contingencies (Coban video equipment failure)		18,000
Dispatch (Communications)			
10-535.480	Contingencies (Radio equipment failure and/or programming)		9,500
Fire Department			
10-540.480	Contingencies		20,000
Public Works			
10-560-461	Emergency Contingencies		
	Unforeseen Maintenance Issues	15,000	
	Fuel costs over anticipated \$ per gallon	31,840	
	Major HVAC Repairs/Replacements	20,360	
	Major mechanical Repairs	18,800	
	Fleet accident repairs and reconditioning	<u>9,000</u>	95,000
Street Maintenance			
10-562.400	Preparation for Street Bond - attorney, bond council, etc.	40,000	
10-562.461	Emergency Contingencies for major street repairs	<u>80,000</u>	120,000
Information Technology			
10-685.480	Contingencies		<u>15,000</u>
Total Reserve Funded Items 126			<u>\$ 1,613,883</u>

**City of Live Oak
Asset Replacement Fund
Capital Requests
2021/2022 Approved Budget**

<u>Department/ Account Number</u>	<u>Item Description</u>	<u>Item Cost</u>	<u>Department Cost</u>
Police Department			
35-530.586	Vehicles		
	(4) Interceptor Utility Vehicles (Patrol Units)	\$ 158,400	
	(1) Unmarked Vehicle (CID)	38,700	
	(3) Chevy Tahoes - 2021 carryover	104,790	
35-530.597	Vehicle Equipment		
	(4) Patrol Units Equipment and Installation	114,400	
	(1) CID Unit Equipment and Installation	4,000	
	Installation of equipment on 2021 veh - carryover	<u>39,500</u>	\$ 459,790
Street Maintenance			
35-562.580	Operating Equipment		
	Crackseal Machine		85,000
Parks Maintenance			
35-565.586	Vehicles		
	Replace (2) worktrucks (PK6 & PK8)		96,000
Stormwater Department			
35-567.586	Vehicles		
	Replace (1) Worktruck (SW1)		48,000
Fire Department			
35-540.586	Vehicles		
	Pumper to Replace Engine 2		<u>900,000</u>
	Total Asset Replacement Fund Requests		<u><u>\$ 1,588,790</u></u>

**City of Live Oak
Forfeiture Fund
Capital Requests
2021/2022 Approved Budget**

<u>Department/ Account Number</u>	<u>Item Description</u>	<u>Item Cost</u>	<u>Department Cost</u>
Police Department			
11-531.582	Machinery & Equipment Miscellaneous - TBD	\$ 45,000	
11-531.595	Other Capital Miscellaneous - TBD	<u>10,000</u>	<u>55,000</u>
	Total Forfeiture Fund Requests		<u>\$ 55,000</u>

**City of Live Oak
 Court Technology Fund
 Capital Requests
 2021/2022 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Municipal Court			
15-430.579	Computer Equipment		
	Laptop	\$ 2,500	
	Misc software/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
 2021/2022 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
 2021/2022 Approved Budget**

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

**City of Live Oak
Alamo Regional SWAT Fund
Capital Requests
2021/2022 Approved Budget**

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

**City of Live Oak
 Capital Projects Fund
 Project Requests
 2021/2022 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Capital Projects			
46-560.500	Construction 8' Fencecrete along Toepperwein Rd. (approx 2,500 ft)	\$ 300,000	
46-692.500	Constructions - Streets Upgrade Narrow Pass Traffic Signal	40,000	
46-562.597	Park Equipment (1/2) Replace playscape near rectangle pavilion split w/ E	<u>200,000</u>	<u>\$ 540,000</u>
	Total Capital Projects Fund Requests		<u><u>\$ 540,000</u></u>

**City of Live Oak
Capital Projects Fund
Project Requests
2021/2022 Approved Budget**

This is a list of Council's capital projects derived from council initiatives through their annual goals setting meeting. These projects are slated to be funded through the Capital Projects Fund as money becomes available.

Project	Status
Non-supervised play area with water feature (splash pad)	
Purchase Shin Oak and Greycliff lot	
Enhance/Purchase city marquees to included enhanced display	
Beautification of Toepperwein West to Lookout	
Joint City Event Center (Public Private Partnerships)	
Landscape 1604 and Pat Booker (decorative pavers)	
Connection between main park and lake park	
Public Art	
Monument signs (Welcome sign TX DOT)	
Amphitheater/performing arts center with tiered seating	
Sidewalk connectivity key pedestrian areas	
Community Garden	
Beautification for Toepperwein/Judson island	
Park Greenhouse	

City of Live Oak
Utility Development/Renewal and Replacement Fund
Capital Requests
2021/2022 Approved Budget

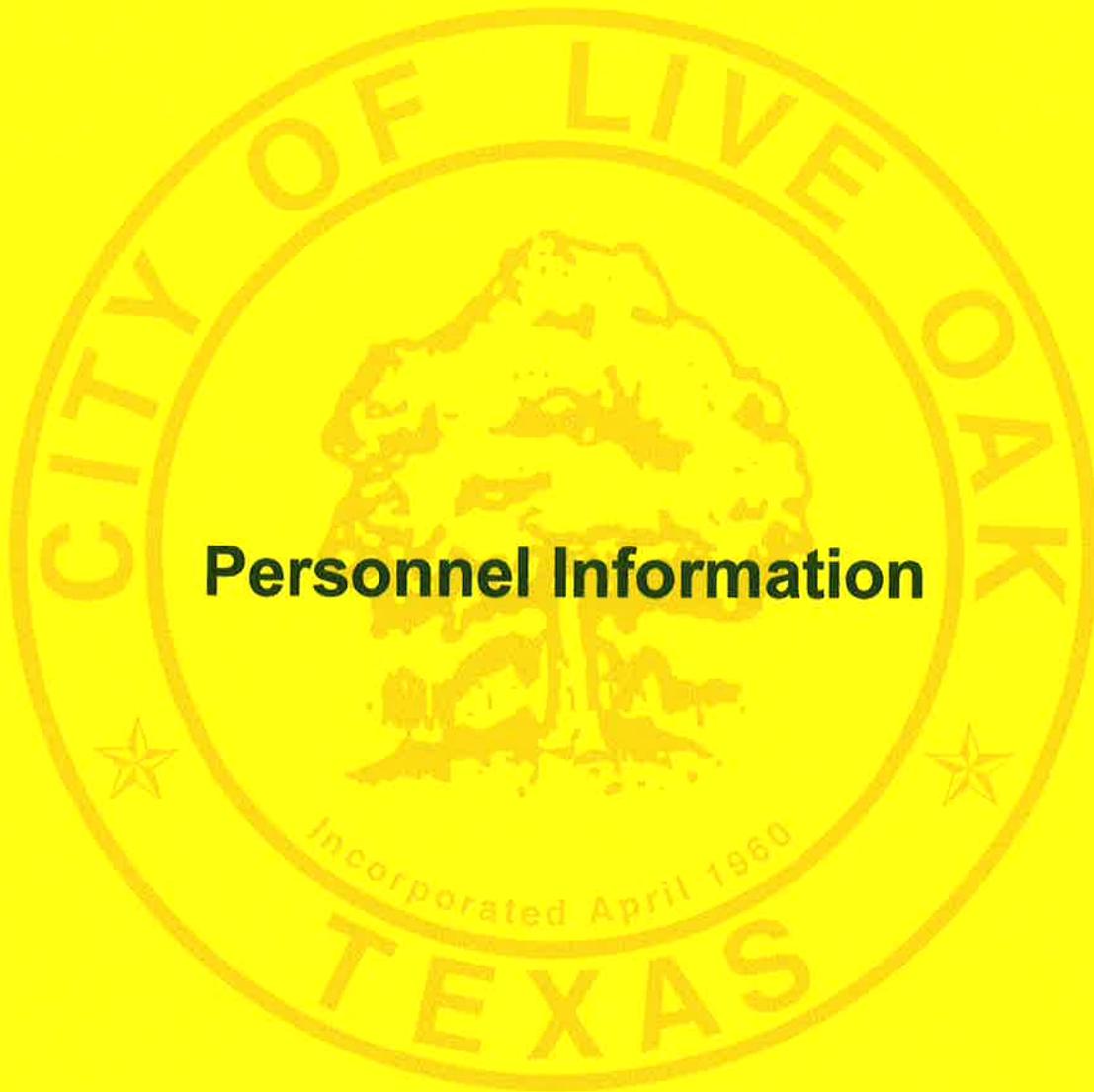
Department/ Account Number	Item Description	Item Cost	Department Cost
Utilities			
30-560.560	Water/Sewer System Renewal		
	Commercial Meter Replacement Program	\$ 50,000	
	Emergency Water Well Services	100,000	
	Inserta Valves Installed for Isolation Valves	<u>50,000</u>	\$ 200,000
30-560.561	Water/Sewer System Extension		
	Unforeseen extensions		50,000
30-560.562	Sewer System Water Inflow Study		
	CCTV & Evaluatio of Sewer Mains and Manholes		100,000
30-560.574	Vehicles/Equipment		
	(1/3) Replace MW1 Pickup Truck	16,000	
	Replace Work Truck	<u>48,000</u>	64,000
30-560.581	Plant Equipment		
	Emergency Power Generator Well Site #1		95,000
30-560.588	Small Equipment Replacement		<u>5,000</u>
	Total Utility Development and R&R Fund Requests		<u><u>\$ 514,000</u></u>

**City of Live Oak
Stormwater Utility Fund
Capital Requests
2021/2022 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Utilities			
61-567.580	Operating Equipment (1/3) Replace MW1 Pickup Truck		<u>\$ 16,000</u>
	Total Stormwater Utility Fund Requests		<u>\$ 16,000</u>

**City of Live Oak
Economic Development Corporation Fund
Capital Requests
2021/2022 Approved Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Economic Development Corporation			
Capital Projects			
50-500.581	Water Rights		
50-500.5xx	Land		\$ 300,000
50-565.5xx	1/2 Playground Equipment at Main City Park		300,000
50-560.595	Unspecified Capital		200,000
			<u>100,000</u>
	Total Economic Development Corporation Fund Requests		<u>\$ 900,000</u>



Personnel Information

**CITY OF LIVE OAK PAY SCALE
2021/22 APPROVED POSITIONS**

Approved Titles	Grade	Min Step	Calculated Midpoint	Max Step
City Manager	35	\$149,063	\$187,940	\$226,816
Assistant City Manager	30	\$116,794	\$147,255	\$177,716
Director of Finance and Administrative Services	26	\$96,087	\$121,148	\$146,208
Fire Chief	26	\$96,087	\$121,148	\$146,208
Police Chief	26	\$96,087	\$121,148	\$146,208
Director of Public Works	26	\$96,087	\$121,148	\$146,208
Assistant Public Works Director	23	\$83,004	\$104,652	\$126,300
Accounting and Human Resources Manager	18	\$65,035	\$81,997	\$98,959
Building Official	18	\$65,035	\$81,997	\$98,959
City Secretary	18	\$65,035	\$81,997	\$98,959
Public Works Superintendent (old)	16	\$58,989	\$74,374	\$89,759
Fire Inspector	12	\$48,530	\$61,188	\$73,845
Animal Control Supervisor	10	\$44,019	\$55,499	\$66,979
Fire Inspector	10	\$44,019	\$55,499	\$66,979
Fleet Services Supervisor	10	\$44,019	\$55,499	\$66,979
Parks Supervisor	10	\$44,019	\$55,499	\$66,979
Recreation and Special Events Manager	10	\$44,019	\$55,499	\$66,979
Telecommunications Shift Supervisor	10	\$44,019	\$55,499	\$66,979
Utilities Supervisor	10	\$44,019	\$55,499	\$66,979
Crime Victims Liason/Crime Intelligence Analyst	9	\$41,922	\$52,856	\$63,790
Human Resources Generalist	9	\$41,922	\$52,856	\$63,790
Purchasing and Budget Analyst	9	\$41,922	\$52,856	\$63,790
Stormwater Inspector	9	\$41,922	\$52,856	\$63,790
Clerk of Court	8	\$39,926	\$50,339	\$60,752
Crew Leader	8	\$39,926	\$50,339	\$60,752
Executive Assistant	8	\$39,926	\$50,339	\$60,752
Project Manager	8	\$39,926	\$50,339	\$60,752
Telecommunications Officer	7	\$38,025	\$47,942	\$57,859
Administrative Assistant	6	\$36,214	\$45,659	\$55,104
Code Enforcement Officer	6	\$36,214	\$45,659	\$55,104
Heavy Equipment Operator	6	\$36,214	\$45,659	\$55,104
Property and Evidence Room Technician	6	\$36,214	\$45,659	\$55,104
Permit Technician	6	\$36,214	\$45,659	\$55,104
Police Records Specialist	6	\$36,214	\$45,659	\$55,104
Building Maintenance Technician	5	\$34,490	\$43,485	\$52,480
Mechanic	5	\$34,490	\$43,485	\$52,480
Animal Control Officer	4	\$32,847	\$41,414	\$49,981
Deputy Court Clerk	4	\$32,847	\$41,414	\$49,981
Accounting and Payroll Specialist	4	\$32,847	\$41,414	\$49,981

Approved Titles	Grade	Min Step	Calculated Midpoint	Max Step
Parks Maintenance Worker	3	\$31,283	\$39,442	\$47,601
Publics Work Maintenance Worker	3	\$31,283	\$39,442	\$47,601
Streets Maintenance Worker	3	\$31,283	\$39,442	\$47,601
Receptionist	3	\$31,283	\$39,442	\$47,601
Storm Water Maintenance Worker	3	\$31,283	\$39,442	\$47,601
Utility Billing Specialist	3	\$31,283	\$39,442	\$47,601
Utilities Maintenance Worker	3	\$31,283	\$39,442	\$47,601

Approved Titles	Grade	Min Step	Calculated Midpoint	Max Step
Assistant Police Chief	P-5	\$92,559	\$111,990	\$131,421
Police Lieutenant	P-4	\$80,619	\$90,896	\$101,173
Police Sergeant	P-3	\$64,557	\$76,992	\$89,426
Police Sergeant - Detective	P-3	\$64,557	\$76,992	\$89,426
Patrol Corporal	P-2	\$59,180	\$67,653	\$76,125
Warrant Officer	P-2	\$59,182	\$67,654	\$76,125
Police Officer	P-1	\$52,886	\$60,457	\$68,028
Assistant Fire Chief	F-5	\$84,317	\$100,558	\$116,798
Fire Captain	F-4	\$69,326	\$78,164	\$87,001
Fire Lieutenant	F-3	\$65,411	\$72,749	\$80,086
Fire Lieutenant 2nd Class	F-2	\$49,978	\$57,937	\$65,896
Firefighter/EMT	F-1	\$43,775	\$48,032	\$52,289

**CITY OF LIVE OAK PAY SCALE
APPROVED 2021/22 ANNUAL SALARY SCHEDULE**

Step

Grade	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
1	\$28,375	\$29,084	\$29,811	\$30,557	\$31,320	\$32,103	\$32,906	\$33,729	\$34,572	\$35,436	\$36,322	\$37,230	\$38,161	\$39,115	\$40,093	\$41,095	\$42,123	\$43,176
2	\$29,794	\$30,538	\$31,302	\$32,084	\$32,886	\$33,709	\$34,551	\$35,415	\$36,300	\$37,208	\$38,138	\$39,092	\$40,069	\$41,071	\$42,097	\$43,150	\$44,229	\$45,334
3	\$31,283	\$32,065	\$32,867	\$33,689	\$34,531	\$35,394	\$36,279	\$37,186	\$38,116	\$39,068	\$40,045	\$41,046	\$42,072	\$43,124	\$44,202	\$45,307	\$46,440	\$47,601
4	\$32,847	\$33,669	\$34,510	\$35,373	\$36,257	\$37,164	\$38,093	\$39,045	\$40,021	\$41,022	\$42,047	\$43,099	\$44,176	\$45,280	\$46,412	\$47,573	\$48,762	\$49,981
5	\$34,490	\$35,352	\$36,236	\$37,142	\$38,070	\$39,022	\$39,997	\$40,997	\$42,022	\$43,073	\$44,150	\$45,253	\$46,385	\$47,544	\$48,733	\$49,951	\$51,200	\$52,480
6	\$36,214	\$37,120	\$38,048	\$38,999	\$39,974	\$40,973	\$41,997	\$43,047	\$44,123	\$45,227	\$46,357	\$47,516	\$48,704	\$49,922	\$51,170	\$52,449	\$53,760	\$55,104
7	\$38,025	\$38,976	\$39,950	\$40,949	\$41,972	\$43,022	\$44,097	\$45,200	\$46,330	\$47,488	\$48,675	\$49,892	\$51,139	\$52,418	\$53,728	\$55,071	\$56,448	\$57,859
8	\$39,926	\$40,924	\$41,947	\$42,996	\$44,071	\$45,173	\$46,302	\$47,460	\$48,646	\$49,862	\$51,109	\$52,387	\$53,696	\$55,039	\$56,415	\$57,825	\$59,271	\$60,752
9	\$41,922	\$42,971	\$44,045	\$45,146	\$46,275	\$47,431	\$48,617	\$49,833	\$51,078	\$52,355	\$53,664	\$55,006	\$56,381	\$57,791	\$59,235	\$60,716	\$62,234	\$63,790
10	\$44,019	\$45,119	\$46,247	\$47,403	\$48,588	\$49,803	\$51,048	\$52,324	\$53,632	\$54,973	\$56,347	\$57,756	\$59,200	\$60,680	\$62,197	\$63,752	\$65,346	\$66,979
11	\$46,220	\$47,375	\$48,559	\$49,773	\$51,018	\$52,293	\$53,600	\$54,940	\$56,314	\$57,722	\$59,165	\$60,644	\$62,160	\$63,714	\$65,307	\$66,940	\$68,613	\$70,328
12	\$48,530	\$49,744	\$50,987	\$52,262	\$53,569	\$54,908	\$56,280	\$57,687	\$59,130	\$60,608	\$62,123	\$63,676	\$65,268	\$66,900	\$68,572	\$70,287	\$72,044	\$73,845
13	\$50,957	\$52,231	\$53,537	\$54,875	\$56,247	\$57,653	\$59,095	\$60,572	\$62,086	\$63,638	\$65,229	\$66,860	\$68,532	\$70,245	\$72,001	\$73,801	\$75,646	\$77,537
14	\$53,505	\$54,842	\$56,214	\$57,619	\$59,059	\$60,536	\$62,049	\$63,600	\$65,190	\$66,820	\$68,491	\$70,203	\$71,958	\$73,757	\$75,601	\$77,491	\$79,428	\$81,414
15	\$56,180	\$57,585	\$59,024	\$60,500	\$62,012	\$63,563	\$65,152	\$66,780	\$68,450	\$70,161	\$71,915	\$73,713	\$75,556	\$77,445	\$79,381	\$81,366	\$83,400	\$85,485
16	\$58,989	\$60,484	\$61,975	\$63,525	\$65,113	\$66,741	\$68,409	\$70,120	\$71,872	\$73,669	\$75,511	\$77,399	\$79,334	\$81,317	\$83,350	\$85,434	\$87,570	\$89,759
17	\$61,939	\$63,487	\$65,074	\$66,701	\$68,369	\$70,078	\$71,830	\$73,625	\$75,466	\$77,353	\$79,287	\$81,269	\$83,300	\$85,383	\$87,518	\$89,705	\$91,948	\$94,247
18	\$65,035	\$66,661	\$68,328	\$70,036	\$71,787	\$73,582	\$75,421	\$77,307	\$79,239	\$81,220	\$83,251	\$85,332	\$87,465	\$89,652	\$91,893	\$94,191	\$96,546	\$98,959
19	\$68,287	\$69,994	\$71,744	\$73,538	\$75,376	\$77,261	\$79,192	\$81,172	\$83,201	\$85,281	\$87,413	\$89,599	\$91,839	\$94,135	\$96,488	\$98,900	\$101,373	\$103,907
20	\$71,702	\$73,494	\$75,332	\$77,215	\$79,145	\$81,124	\$83,152	\$85,231	\$87,361	\$89,545	\$91,784	\$94,079	\$96,431	\$98,841	\$101,313	\$103,845	\$106,441	\$108,570
21	\$75,287	\$77,169	\$79,098	\$81,076	\$83,102	\$85,180	\$87,309	\$89,492	\$91,730	\$94,023	\$96,373	\$98,783	\$101,252	\$103,784	\$106,378	\$109,038	\$111,764	\$114,558
22	\$79,051	\$81,027	\$83,053	\$85,129	\$87,258	\$89,439	\$91,675	\$93,967	\$96,316	\$98,724	\$101,192	\$103,722	\$106,315	\$108,973	\$111,697	\$114,489	\$117,352	\$120,286
23	\$83,004	\$85,079	\$87,206	\$89,386	\$91,620	\$93,911	\$96,259	\$98,665	\$101,132	\$103,660	\$106,252	\$108,908	\$111,631	\$114,421	\$117,282	\$120,214	\$123,219	\$126,300
24	\$87,154	\$89,333	\$91,566	\$93,855	\$96,201	\$98,606	\$101,072	\$103,598	\$106,188	\$108,843	\$111,564	\$114,353	\$117,212	\$120,142	\$123,146	\$126,225	\$129,380	\$132,615
25	\$91,511	\$93,799	\$96,144	\$98,548	\$101,012	\$103,537	\$106,125	\$108,778	\$111,498	\$114,285	\$117,142	\$120,071	\$123,073	\$126,150	\$129,303	\$132,536	\$135,849	\$139,246
26	\$96,087	\$98,488	\$100,951	\$103,475	\$106,062	\$108,714	\$111,431	\$114,217	\$117,073	\$120,000	\$123,000	\$126,075	\$129,226	\$132,457	\$135,768	\$139,163	\$142,642	\$146,208
27	\$100,891	\$103,414	\$105,999	\$108,649	\$111,365	\$114,149	\$117,003	\$119,928	\$122,926	\$126,000	\$129,149	\$132,378	\$135,688	\$139,080	\$142,557	\$146,121	\$149,774	\$153,518
28	\$105,936	\$108,584	\$111,299	\$114,081	\$116,933	\$119,857	\$122,853	\$125,925	\$129,073	\$132,299	\$135,607	\$138,997	\$142,472	\$146,034	\$149,685	\$153,427	\$157,263	\$161,194
29	\$111,233	\$114,014	\$116,864	\$119,786	\$122,780	\$125,850	\$128,996	\$132,221	\$135,526	\$138,914	\$142,387	\$145,947	\$149,596	\$153,336	\$157,169	\$161,098	\$165,126	\$169,254
30	\$116,794	\$119,714	\$122,707	\$125,775	\$128,919	\$132,142	\$135,446	\$138,832	\$142,303	\$145,860	\$149,507	\$153,244	\$157,075	\$161,002	\$165,027	\$169,153	\$173,382	\$177,716
31	\$122,634	\$125,700	\$128,842	\$132,064	\$135,365	\$138,749	\$142,218	\$145,773	\$149,418	\$153,153	\$156,982	\$160,907	\$164,929	\$169,052	\$173,279	\$177,611	\$182,051	\$186,602
32	\$128,766	\$131,985	\$135,285	\$138,667	\$142,133	\$145,687	\$149,329	\$153,062	\$156,889	\$160,811	\$164,831	\$168,952	\$173,176	\$177,505	\$181,943	\$186,491	\$191,154	\$195,932
33	\$135,204	\$138,584	\$142,049	\$145,600	\$149,240	\$152,971	\$156,795	\$160,715	\$164,733	\$168,851	\$173,073	\$177,399	\$181,834	\$186,380	\$191,040	\$195,816	\$200,711	\$205,729
34	\$141,964	\$145,513	\$149,151	\$152,880	\$156,702	\$160,620	\$164,635	\$168,751	\$172,970	\$177,294	\$181,726	\$186,269	\$190,926	\$195,699	\$200,592	\$205,607	\$210,747	\$216,015
35	\$149,063	\$152,789	\$156,609	\$160,524	\$164,537	\$168,651	\$172,867	\$177,188	\$181,618	\$186,159	\$190,813	\$195,583	\$200,473	\$205,484	\$210,621	\$215,887	\$221,284	\$226,816

**CITY OF LIVE OAK PAY SCALE
APPROVED 2021/22 HOURLY RATE**

Grade	Step																	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
1	13.64	13.98	14.33	14.69	15.06	15.43	15.82	16.22	16.62	17.04	17.46	17.90	18.35	18.81	19.28	19.76	20.25	20.76
2	14.32	14.68	15.05	15.43	15.81	16.21	16.61	17.03	17.45	17.89	18.34	18.79	19.26	19.75	20.24	20.75	21.26	21.80
3	15.04	15.42	15.80	16.20	16.60	17.02	17.44	17.88	18.32	18.78	19.25	19.73	20.23	20.73	21.25	21.78	22.33	22.89
4	15.79	16.19	16.59	17.01	17.43	17.87	18.31	18.77	19.24	19.72	20.22	20.72	21.24	21.77	22.31	22.87	23.44	24.03
5	16.56	17.00	17.42	17.86	18.30	18.76	19.23	19.71	20.20	20.71	21.23	21.76	22.30	22.86	23.43	24.02	24.62	25.23
6	17.41	17.85	18.29	18.75	19.22	19.70	20.19	20.70	21.21	21.74	22.29	22.84	23.42	24.00	24.60	25.22	25.85	26.49
7	18.28	18.74	19.21	19.69	20.18	20.68	21.20	21.73	22.27	22.83	23.40	23.99	24.59	25.20	25.83	26.48	27.14	27.82
8	19.20	19.68	20.17	20.67	21.19	21.72	22.26	22.82	23.39	23.97	24.57	25.19	25.82	26.46	27.12	27.80	28.50	29.21
9	20.16	20.66	21.18	21.70	22.25	22.80	23.37	23.96	24.56	25.17	25.80	26.45	27.11	27.78	28.48	29.19	29.92	30.67
10	21.16	21.69	22.23	22.79	23.36	23.94	24.54	25.16	25.78	26.43	27.09	27.77	28.46	29.17	29.90	30.65	31.42	32.20
11	22.22	22.78	23.35	23.93	24.53	25.14	25.77	26.41	27.07	27.75	28.44	29.16	29.88	30.63	31.40	32.18	32.99	33.81
12	23.33	23.92	24.51	25.13	25.75	26.40	27.06	27.73	28.43	29.14	29.87	30.61	31.38	32.16	32.97	33.79	34.64	35.50
13	24.50	25.11	25.74	26.38	27.04	27.72	28.41	29.12	29.85	30.60	31.36	32.14	32.95	33.77	34.62	35.48	36.37	37.28
14	25.72	26.37	27.03	27.70	28.39	29.10	29.83	30.58	31.34	32.13	32.93	33.75	34.60	35.46	36.35	37.26	38.19	39.14
15	27.01	27.68	28.38	29.09	29.81	30.56	31.32	32.11	32.91	33.73	34.57	35.44	36.32	37.23	38.16	39.12	40.10	41.10
16	28.36	29.07	29.80	30.54	31.30	32.09	32.89	33.71	34.55	35.42	36.30	37.21	38.14	39.09	40.07	41.07	42.10	43.15
17	29.78	30.52	31.29	32.07	32.87	33.69	34.53	35.40	36.28	37.19	38.12	39.07	40.05	41.05	42.08	43.13	44.21	45.31
18	31.27	32.05	32.85	33.67	34.51	35.38	36.28	37.17	38.10	39.05	40.02	41.03	42.05	43.10	44.18	45.28	46.42	47.58
19	32.83	33.65	34.49	35.35	36.24	37.14	38.07	39.03	40.00	41.00	42.03	43.08	44.15	45.26	46.39	47.55	48.74	49.96
20	34.47	35.33	36.22	37.12	38.05	39.00	39.98	40.98	42.00	43.05	44.13	45.23	46.36	47.52	48.71	49.93	51.17	52.45
21	36.20	37.10	38.03	38.98	39.95	40.95	41.98	43.03	44.10	45.20	46.33	47.49	48.68	49.90	51.14	52.42	53.73	55.08
22	38.01	38.96	39.93	40.93	41.95	43.00	44.07	45.18	46.31	47.46	48.65	49.87	51.11	52.39	53.70	55.04	56.42	57.83
23	39.91	40.90	41.93	42.97	44.05	45.15	46.28	47.44	48.62	49.84	51.08	52.36	53.67	55.01	56.39	57.80	59.24	60.72
24	41.90	42.95	44.02	45.12	46.25	47.41	48.59	49.81	51.05	52.33	53.64	54.98	56.35	57.76	59.20	60.68	62.20	63.76
25	44.00	45.10	46.22	47.38	48.56	49.78	51.02	52.30	53.60	54.94	56.32	57.73	59.17	60.65	62.17	63.72	65.31	66.94
26	46.20	47.35	48.53	49.75	50.99	52.27	53.57	54.91	56.28	57.69	59.13	60.61	62.13	63.68	65.27	66.91	68.59	70.29
27	48.51	49.72	50.96	52.24	53.54	54.88	56.25	57.66	59.10	60.58	62.09	63.64	65.23	66.87	68.54	70.25	72.01	73.81
28	50.93	52.20	53.51	54.85	56.22	57.62	59.06	60.54	62.05	63.61	65.20	66.83	68.50	70.21	71.96	73.76	75.61	77.50
29	53.48	54.81	56.18	57.59	59.03	60.50	62.02	63.57	65.16	66.79	68.46	70.17	71.92	73.72	75.56	77.45	79.39	81.37
30	56.15	57.55	58.99	60.47	61.98	63.53	65.12	66.75	68.41	70.13	71.88	73.68	75.52	77.40	79.34	81.32	83.36	85.44
31	58.96	60.43	61.94	63.49	65.08	66.71	68.37	70.08	71.84	73.63	75.47	77.36	79.29	81.28	83.31	85.39	87.52	89.71
32	61.91	63.45	65.04	66.67	68.33	70.04	71.79	73.59	75.43	77.31	79.25	81.23	83.26	85.34	87.47	89.66	91.90	94.20
33	65.00	66.63	68.29	70.00	71.75	73.54	75.38	77.27	79.20	81.18	83.21	85.29	87.42	89.61	91.85	94.14	96.50	98.91
34	68.25	69.96	71.71	73.50	75.34	77.22	79.15	81.13	83.16	85.24	87.37	89.55	91.79	94.09	96.44	98.85	101.32	103.86
35	71.66	73.46	75.29	77.18	79.10	81.08	83.11	85.19	87.32	89.50	91.74	94.03	96.38	98.79	101.26	103.79	106.39	109.05

**CITY OF LIVE OAK PAY SCALE
APPROVED 2021/22 ANNUAL SALARY SCHEDULE**

Fire														
	Step													
Grade	1	2	3	4	5	6	7	8	9	10	11	12	13	14
F-1	\$43,775	\$45,089	\$46,216	\$47,371	\$48,555	\$49,769	\$51,013	\$52,289						
F-2	\$49,978	\$51,478	\$52,764	\$54,084	\$55,436	\$56,822	\$58,242	\$59,698	\$61,191	\$62,720	\$64,288	\$65,896		
F-3	\$65,411	\$67,374	\$69,058	\$70,785	\$72,554	\$74,368	\$76,227	\$78,133	\$80,086					
F-4	\$69,326	\$71,406	\$73,191	\$75,021	\$76,897	\$78,819	\$80,789	\$82,809	\$84,879	\$87,001				
F-5	\$84,317	\$86,846	\$89,017	\$91,243	\$93,524	\$95,862	\$98,258	\$100,715	\$103,233	\$105,814	\$108,459	\$111,170	\$113,950	\$116,798

Police															
	Step														
Grade	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
P-1	\$52,886	\$54,472	\$55,834	\$57,230	\$58,661	\$60,127	\$61,630	\$63,171	\$64,750	\$66,369	\$68,028				
P-2	\$59,180	\$60,956	\$62,480	\$64,042	\$65,643	\$67,284	\$68,966	\$70,690	\$72,457	\$74,269	\$76,125				
P-3	\$64,557	\$66,493	\$68,156	\$69,860	\$71,606	\$73,396	\$75,231	\$77,112	\$79,040	\$81,016	\$83,041	\$85,117	\$87,245	\$89,426	
P-4	\$80,619	\$83,037	\$85,113	\$87,241	\$89,422	\$91,656	\$93,949	\$96,298	\$98,705	\$101,173					
P-5	\$92,559	\$95,335	\$97,719	\$100,162	\$102,666	\$105,233	\$107,863	\$110,560	\$113,324	\$116,157	\$119,061	\$122,037	\$125,088	\$128,216	\$131,421

**CITY OF LIVE OAK PAY SCALE
APPROVED 2021/22 HOURLY RATE**

Fire														
	Step													
Grade	1	2	3	4	5	6	7	8	9	10	11	12	13	14
F-1	15.65	16.12	16.52	16.93	17.36	17.79	18.24	18.69						
F-2	17.87	18.40	18.86	19.33	19.82	20.31	20.82	21.34	21.87	22.42	22.98	23.56		
F-3	23.38	24.08	24.69	25.30	25.94	26.59	27.25	27.93	28.63					
F-4	24.78	25.53	26.16	26.82	27.49	28.18	28.88	29.60	30.34	31.10				
F-5	39.94	41.14	42.16	43.22	44.30	45.41	46.54	47.71	48.90	50.12	51.37	52.66	53.97	55.32

Police															
	Step														
Grade	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
P-1	25.05	25.80	26.45	27.11	27.79	28.48	29.19	29.92	30.67	31.44	32.22				
P-2	28.03	28.87	29.59	30.33	31.09	31.87	32.67	33.48	34.32	35.18	36.06				
P-3	30.58	31.50	32.28	33.09	33.92	34.77	35.63	36.53	37.44	38.37	39.33	40.32	41.32	42.36	
P-4	38.19	39.33	40.32	41.32	42.36	43.41	44.50	45.61	46.75	47.92					
P-5	43.84	45.16	46.29	47.44	48.63	49.84	51.09	52.37	53.68	55.02	56.39	57.80	59.25	60.73	62.25

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

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

* \$150.00 Cap Per Employee

Type of Pay Incentive Pay	Monthly Amount
On-Call Pay	\$ 75.00
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, Texas
Approved Budget 2021/22

Seasonal Employee Hourly Pay Rate Schedule

<u>Position</u>	<u>Rate per Hour</u>	
1st Year Lifeguard	\$	12.00
2nd Year Lifeguard	\$	13.00
Sr. Lifeguard	\$	14.00
Lifeguard - Head Guard	\$	20.00
Lifeguard - Pool Party	\$	11.47
Lifeguard - Swim Lesson	\$	11.47

City of Live Oak
Approved Budget 2021/22

General Information

Longevity Pay – Ten dollars (\$10) per month of employment; less first twelve months. Longevity Pay is mandated for full time Fire and Police personnel by State Law. Live Oak applies Longevity Pay equally to all employees.

Sick Leave – Thirteen (13) days per year with 130 day maximum. Excess is bought back annually at two dollars (\$2) per hour (Fire is bought back at \$1.51 per hour due to different schedule).

Vacation Leave – Thirteen (13) to twenty-six (26) days per year if hired prior to October 1, 1987. Thirteen (13) to thirty (30) days per year if hired after September 30, 1987. Up to thirty (30) days may be carried over each January 1st. Thirty (30) accrued days will be paid upon leaving employment.

Holidays – Twelve (12) paid holidays including one (1) floating holiday and one (1) longevity holiday. Other holidays may be designated by City Council.

Overtime & Compensation Time - Administered per Fair Labor Standards Act.

City of Live Oak

State of Texas

8001 Shin Oak Drive

Live Oak, Texas 78233-2497

TP# (210) 653-9140