



CITY of **LIVE OAK**

FY 2024-25

Proposed Budget

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

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 \$99,262, which is a 1.34% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$174,356.”
2. The record vote of each member of the governing body by name voting on the adoption of the 2024/2025 budget is as follows:

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

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

	Preceding Fiscal Year <u>2023/24</u>	Proposed Fiscal Year <u>2024/25</u>
a. The Property Tax Rate (<u>Proposed</u>)	\$0.385790	\$0.370824
b. The No-New-Revenue (NNR) Tax Rate	0.385790	0.386294
c. The NNR Maintenance & Operations Tax Rate	0.432928	0.440065
d. The Voter Approval Maintenance & Operations Tax Rate	0.448080	0.455467
e. The Total Voter Approval Tax Rate	0.559659	0.528873
f. The Total Voter Approval Tax Rate, adjusted for sales tax	0.404855	0.376283
g. The Debt Rate	0.111579	0.073406

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

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

4. The total amount of outstanding municipal debt obligations secured by property taxes is \$20,585,014. (including principal and interest). The total amount of outstanding debt obligations considered self-supporting is \$10,327,186. 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 2024-24 Principal & Interest Requirements for Debt Service are:

- a. Property Tax Supported Debt: \$1,472,876
- b. Self-Supporting Debt: \$917,324



VISION

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

MISSION

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

CITY COUNCIL GOALS

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

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

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

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



City of Live Oak City Council

Fiscal Year 2024/25



Mary M. Dennis
Mayor



Mendell Morgan
Council Member, Place 1



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



Dr. Erin Perez
Council Member, Place 3



Ed Cimics
Council Member, Place 4



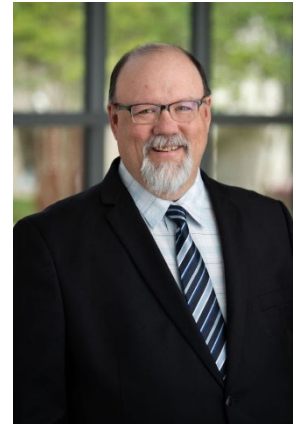
Aaron Dahl
Council Member, Place 5

City of Live Oak Executive Team

Fiscal Year 2024-2025



Anas Garfaoui
City Manager



Ron Ruthven
Assistant City Manager



Gary Hopper
Police Chief



Linc Surber
Fire Chief/Fire Marshal



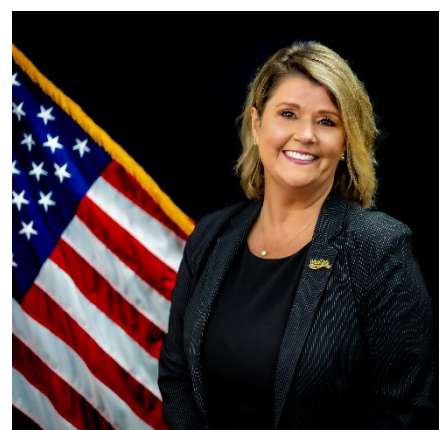
Leroy Kowalik
Director of Finance &
Administration



Mark Wagster
Director of Public Works



Isaura Gaytan
City Secretary



Donna Lowder
Economic Development &
Marketing Manager

City of Live Oak
Proposed Budget 2024/25
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2024/25 BUDGET MESSAGE

Date: September 10, 2024

To: Mayor and City Council

From: Anas Garfaoui, City Manager
Leroy Kowalik, Finance Director

Subject: 2024/25 Budget

“Recharge”

A quick look back:

- 2008/09 – 2013/14** – Was all about withstanding the shaky economy.
- 2014/15 – 2016/17** – Was all about the good economic turnaround and new growth.
- 2017/18 – 2018/19** – Was all about deciding what direction to go and then get onboard.
- 2019/20 – 2020/21** – Was all about how good decisions make for future opportunities.

Moving forward:

- 2021/22** – “Making Up For Lost Time”
- 2022/23** – “Looking Out For Tomorrow”
- 2023/24** – “We Are Making a Difference”

A lot of effort goes into the creation of a solid budget. Many hours of conversations, discussions, research and analysis are necessary just to come up with a draft plan. This plan must be in alignment with the vision and mission of the City Council. Coordination efforts within and between departments to fine tune this plan ensure it’s presentable to the Council and residents of Live Oak. Along every step, staff is always conscious that the decision-making positions the City of Live Oak in a better place tomorrow than it was yesterday. Only when these annual budgets get approved and staff begins to execute the financial plan, do residents begin to see the benefits. Over many years, the City of Live Oak has always been consistent in the approach to creating budgets. The last three budget cycles were all about moving things forward and making that difference for its citizens and visitors. From the successful street bond election for city-wide street improvements, to the construction of walking trails and generator replacement program to ensure backup power will be maintained at city well sites and facilities, the City has been pushing forward to enhance the community. In addition to these construction projects, the City has also successfully completed or is in the process of completing a new Facilities Study, Park Master Plan Study, Employee Compensation Study and a Lead and Copper Inventory and Testing Study.



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As this 2024/25 budget was being prepared, numerous discussions revolved around these studies and realigning things to better prepare ourselves for the next round of projects and enhancements. Like every previous budget process, staff was asked to keep the future years of Live Oak in mind when submitting their requests for budget considerations. It is good standard practice, that after several years of constant forward movement, some type of realignment, prioritization and recharge process take place. This year's budget theme of simply "Recharge" is a crucial part of achieving continued success. The 2024/25 budget incorporates some project realignment in response to some of the recommendations of the studies. It also provides the funding recommendations from the Employee Compensation Study. This budget will allow for the needed recharge that is crucial for the next round of decisions and budgets as we continue to push forward to be the premier community.

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

The City's adopted vision statement is:

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

The City's adopted mission statement is:

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

The 2024/25 budget was prepared in alignment with the vision and mission statements of the City.

The 2024/25 budget is a continuation of commitments and strategies of the current year. The 2024 Certified Tax Rolls reflected a slight increase to overall property values. The City had over \$47 million of new taxable value added to the tax rolls for properties coming on board since last year; and, there continues to be increased interest in commercial development and groundbreakings within the City. Sales tax remittances continue to slow down from prior months but remain strong. This is a direct result of the slowing economy and will be monitored continually.

The 2024/25 budget continues to illustrate that the City remains in a strong and stable financial position. There were no major fiscal policy changes to this 2024/25 budget. This budget was created, as were all prior budgets, within the mindset of keeping Live Oak fiscally sound and financially sustainable. Many assumptions and estimates in this budget are comparable to prior budgets. The City will continue to support a wide variety of programs and services that have become dear to many of the residents. The City continues to align the cash flows necessary to sustain these services and programs at the premier level that is expected.

The annual budget did not increase the property tax rate above the lower of the no-new-revenue rate or voter approval rate, which by definition, is the tax rate that is necessary to bring in approximately the same amount of total tax revenue as the previous year on property taxed in both years. This rate satisfies the debt service requirements of the City, as well as, the maintenance and operation needs.



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

1. Continues to look forward, aligning and preparing Live Oak for a stable future.
2. “Recharge” is the theme for this year’s budget. This budget re-evaluates and realigns the project efforts to better serve the community needs. This budget also recharges its number one resource, personnel, with the funding of the compensation study. Programs and projects are presented that ensure Live Oak is stable, secure, supportive and beautiful.
3. Staff is again proposing to utilize the fund balance within the General Fund as a funding source for several one-time expenditures and emergency maintenance costs. The City has a fiscal policy in place that recommends maintaining at least six months of General Fund operating expenditures in reserves. The City currently maintains a fund balance that is between eleven and twelve months of operating expenditures.
4. Seeks other opportunities to relieve the burden placed on stabilized revenue streams within the General Fund. This could be accomplished by finding new revenue streams, outsourcing certain functions or possibly consolidating functions.
5. This budget continues to fund various projects around the City. Work on the 2022 street bond projects continues to be in full force. The City will continue to work on several projects that were made possible by the infusion of funds from the American Rescue Plan Act. This budget allocates funding for TxDot ROW beautifications, City signage and monumentation and a multi-year Sidewalks/Curbs/Ramps/Driveways Program and Street Repair Program.
6. Monitors personnel costs (salary and benefits) in order to keep Live Oak’s salaries competitive among area cities. This budget does not increase to number of full-time positions. There are funds allocated to fund the results and recommendations from the completion of the Employee Compensation Study.
7. Proposes a moderate utility rate increase for water and sewer services. The main reason for these increases is to address the escalating cost of sewage treatment, and funding the City’s share of debt service associated with the sewage treatment plant expansion and the demand on the Utility Renewals and Replacement (R&R) fund that is funded from the Utility Operations Fund via an internal transfer. The R&R fund is where major repairs and maintenance are recorded, as well as utility capital equipment.

The City held a budget workshop that again helped City Management and Council prepare for the future of Live Oak. It was a very productive workshop that gave Council the opportunity to review and provide feedback on the 2024/25 budget. It also allowed Council the opportunity to share their vision regarding the future of the City. To ensure that the City will meet all its debt requirements and maintains a tax rate sufficient enough to maintain services at a premier level, City Management Council reviewed various tax rate proposals. The City Council unanimously voted for a proposal to set a property tax rate that



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will not exceed the lower of the calculated no-new-revenue rate or voter-approval rate. The 2024/25 budget was prepared at a property tax rate of \$0.370824 per \$100 property valuation which meets Council's proposal.

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

Sincerely,

Anas Garfaoui
City Manager

Leroy Kowalik
Finance Director



City of Live Oak
Budget Assumptions and Estimates
2024/2025 Proposed Budget

Attachment A

Budget 2024/2025: Looking around the City, it is easy to see that Live Oak is taking care of its own, providing premier opportunities while building a solid foundation for today and years to come. The current year’s budget message “We Are Making a Difference” is again proving to be appropriate. As part of the \$18 million bond package that voters approved in May of 2022, construction is nearing completion on Phase I and Phase II will be soon underway. Residents and commuters are enjoying the nice streets throughout Live Oak. The premier park system, walking trails, infrastructure improvements and various other projects that either have been recently completed or currently underway is proof that Live Oak is making a difference. Businesses continue to seek out Live Oak to call home and new residential opportunities present themselves for individuals and families wanting to call Live Oak home. All this momentum is funneled to ensure the City of Live Oak remains the premier community to live, learn, work, and play.

The annual budgets are prepared in alignment with the four goals of City Council, “stable”, “secure”, “supportive”, and “beautiful”. The generous economic growth is projected to continue into the near future, allowing the City to build upon the solid fiscal foundation already in place. Even with all the positive momentum the City has seen in the last couple of years, there is a need to step back and refocus efforts to obtain the best outcomes. This budget continues to push forward with many of the projects previously identified but also realigning efforts to ensure we keep with the four goals and vision of the City Council. The theme for this year’s budget message revolves around this same concept, “Pause, Realign, and Press Forward”. The proposed budget continues to strengthen current initiatives while focusing on the future of Live Oak. As discussed in every budget, even in good times, there are conversations and decisions that need to occur to ensure the sustainability of current and proposed programs and services.

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

General Revenues

Sales Tax Revenue

This area continues to be the highlight of the budget process. Sales tax numbers continue to be somewhat of a mini rollercoaster, but year-to-day is trending flat and will be continuously monitored as the budget process progresses. The projection for this fiscal year-end is to stay flat at 0% over the previous year. Staff is again taking a conservative, but optimistic, approach in projecting its sales tax revenue (+2.25%) over the current year in the proposed budget. As the budget process continues, this projection is subject to minor changes.



City of Live Oak
Budget Assumptions and Estimates
2024/2025 Proposed Budget

Attachment A

Franchise Fees

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

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 \$47,510,706 in new property value added to the city’s tax roll. The proposed budget includes the additional tax revenue from this added value. It also continues the property tax incentive payments for IKEA/LOTG and RBFCU. January 1 of each year is the date that BCAD uses to assess values. More discussions will take place on property tax rates.

Fund Balance

The City will again propose to utilize a portion of the City’s General Fund unassigned fund balance (reserves). In the 2023/2024 adopted budget, \$3,215,945 was programmed to be used from reserves for funding capital requests, contingencies, projects programmed through the Capital Projects Fund and increasing the amount that is transferred to the Asset Replacement Fund. The 2024/2025 proposed budget continues this practice of utilizing the reserves (\$3,313,031) for similar funding requests.

General Expenditures

Personnel Costs

As mentioned in prior budget discussions, personnel costs are the predominant expense of the City’s General Fund; therefore, associated increases in the costs to maintain personnel are always present. These costs include: pay increases, retirement, health care and other related benefits.

The proposed 2024/2025 budget is being presented with the following assumptions and estimates relating to personnel costs.

- There are 122 full-time equivalents (FTEs) budgeted in the current 2023/2024 adopted budget. There are no additional personnel proposed for the 2024/2025 budget. The senior executive team has made no recommendations to increase personnel at this time. New programs and processes will be evaluated for possible future personnel additions.



City of Live Oak
Budget Assumptions and Estimates
2024/2025 Proposed Budget

Attachment A

- The current 2023/2024 budget included a full compensation study. That study is near completion. The recommended results from this study are included within this proposed budget and will be discussed at the budget workshop.
- The presented budget continues with the step pay program. Eligible employees are proposed to received their annual step increase of 2.5%.
- Currently health care costs are anticipated to increase. At a minimum, a 10% increase is being recommended by our benefit administrator.
 - HUB International (the City's 3rd party benefit administrator) met with staff to share projections for the upcoming year. The City's claim ratio has continued to edge upward from last year. HUB feels that that they will be able to negotiate a rate without going back out for RFPs. Based on the uptick in claims, HUB is anticipating an initial renewal rate of around 18%-20% with the negotiated final renewal rate to be around 10%. As the process concludes and the best and final offers are given, staff will make any necessary modifications to the proposed budget prior to adoption.
- TMRS (retirement) has issued their rate letter for the upcoming year and our FULL rate has increase slightly for the upcoming year. The City may continue to pay additional money towards the net pension liability to help keep rates level but in this presented budget, there are no additional funds allocated for this purpose.

Other Expenditures

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

Reserve Funded Items

This presented budget continues the utilization of unassigned fund balance to fund certain items. On September 30, 2023, the City's fund balance was at 12.4 months of general operating expenditures. The City is on track to slightly decrease its reserves this year because of the managed transfers. In the proposed 2024/2025 budget, reserve utilization totals \$3,313,031. This utilization includes a transfer of \$800,000 to the Capital Projects Fund, transfer of \$1,152,529 to the Asset Replacement Fund, direct funding of \$814,710 for capital purchases and \$545,792 for one-time expenditures and contingencies as a way to manage its level of fund balance.



**City of Live Oak
Budget Assumptions and Estimates
2024/2025 Proposed Budget**

Attachment A

Items for discussion necessary for the final budget preparation:

General Fund:

Revenue – Discuss the methodology and approach behind sales tax projections. Discuss the methodology and approach for the property tax rate.

Personnel and Salary adjustments – This budget is presented with the recommended funding option from our consultant based on their findings from the compensation study. There are no additional personnel being requested by senior staff for the proposed 2024/2025 budget.

Capital Outlay/Reserve Funded Items – We will go through these items in the budget workshops. Many of the requests are one-time requests or purchases that will take each department into the future. The General Fund requests total \$814,710 which is down from the current year. This budget also continues the transfer of funds to the Capital Project Fund and Asset Replacement Fund.

Asset Replacement Fund:

Although there are no recommend changes to the budgeting strategy for this fund. Last year, staff added the playground equipment to the replacement list to begin the replacement process. Staff also began accelerating the purchase of another Fire Engine in 4-6 years in order to create a better replacement strategy.

Debt Service Funds:

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

Special Revenue Funds:

The City utilizes several special revenue funds to track revenues and expenditures that are unique for a specific purpose. Examples of these funds are: Child Safety Fund, Court Technology Funds, Court Security Funds, etc. There are no major changes in the status of these funds for the 2024/2025 proposed budget.



**City of Live Oak
Budget Assumptions and Estimates
2024/2025 Proposed Budget**

Attachment A

2022 Bond Fund:

This is the new fund that was created as a result of the May 2022 bond election. The \$18,000,000 bond package for street improvements passed and the City received the bond proceeds. City Council awarded the construction bid for Phase I and is well into the construction phase. Phase II has been awarded and should begin construction very soon. Both Phase I and II are projected to be substantially completed by September 2024. A Phase III package is being designed to wrap up this project.

Capital Projects Fund:

In the proposed 2024/2025 budget, staff has proposed a \$800,000 transfer from the General Fund to continue the funding process for the Capital Projects Fund. More discussion on this fund will occur at the budget workshop. Here is a list of the initiatives within the Capital Projects Fund.

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

Utility Funds:

In the current fiscal year, City Council passed Ordinances that increased sewer and water rates. The new rates went into effect April 2024. The proposed 2024/2025 budget does contain rate increases to both water (4%-6%) and sewer (8%-10%).

In the Utility R&R fund, staff is proposing to continue the annual meter replacement program, as well as the replacement of several isolation valves. Funds are also allocated for the replacement of the 2015 Hydro Excavator and a 2012 ¾ ton pickup. Further discussions on these proposals may take place during budget workshops.



**City of Live Oak
Budget Assumptions and Estimates
2024/2025 Proposed Budget**

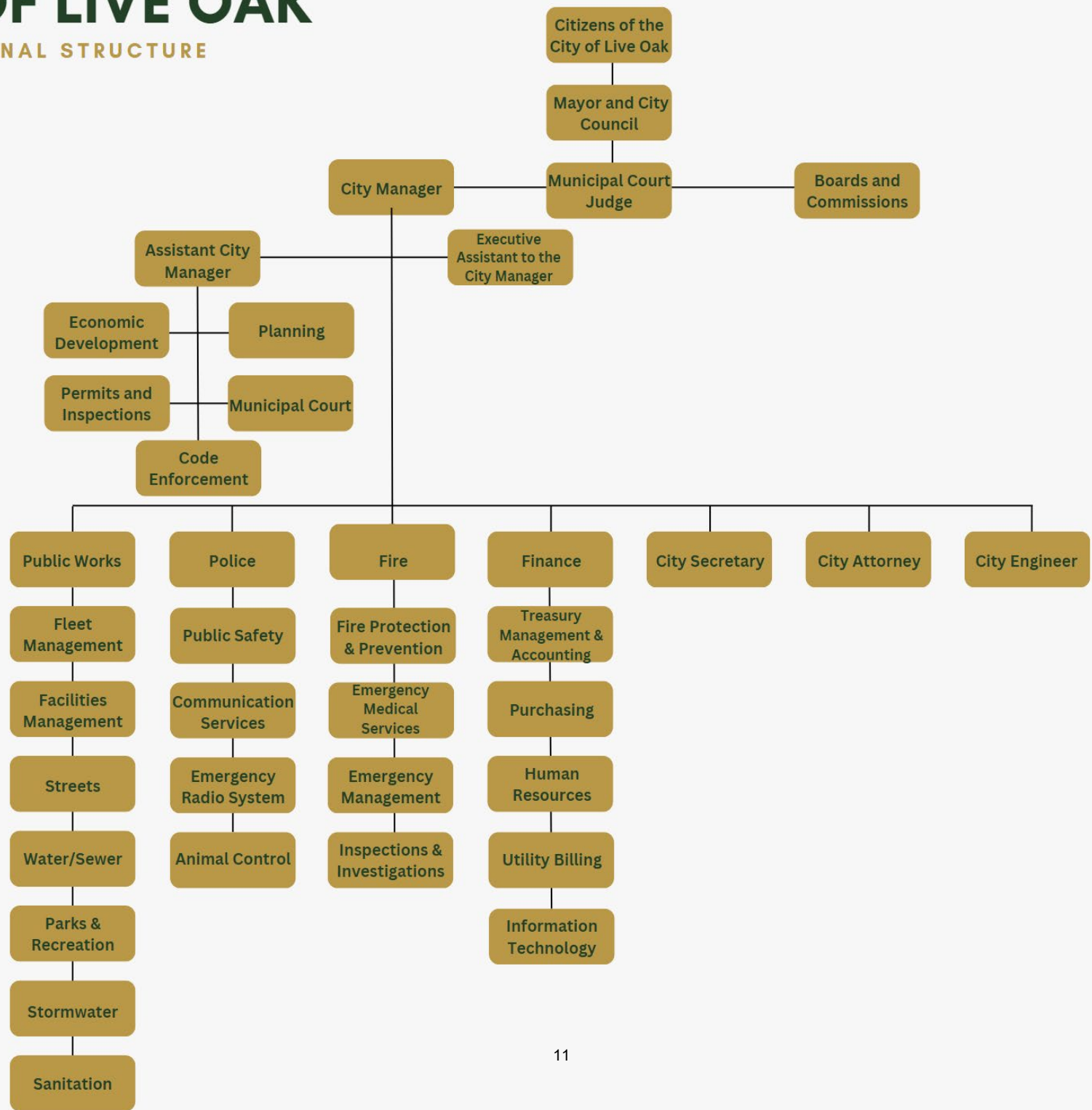
Attachment A

Economic Development Fund:

The proposed 2024/2025 budget has funds allocated for the annual purchase of water rights (\$300,000) plus a carryover from the current budget of (\$300,000). An additional (\$200,000) grant opportunity in the Other EDC Initiatives account. There is also a proposed transfer of \$645,000 to the Capital Projects Fund to support various project initiatives discussed above, as well as, the typical annual transfers to the Asset Replacement Fund, Debt Service Fund and the General Fund.

CITY OF LIVE OAK

ORGANIZATIONAL STRUCTURE





Summary – All Funds

**CITY OF LIVE OAK
PROPOSED BUDGET 2024/2025
SUMMARY - ALL FUNDS**

	<u>Estimated Beginning Balance Oct. 1, 2024</u>	<u>Estimated Revenues</u>	<u>Transfers In</u>	<u>Proposed Expenditures</u>	<u>Transfers Out</u>	<u>Use of Fund Balance</u>	<u>Estimated Ending Balance Sept. 30, 2025</u>
General Fund	\$ 14,052,132	\$20,507,917	\$ 386,500	\$18,735,388	\$2,159,029	\$ 2,992,521	\$ 11,059,611
Abatement Fund	53,654	7,000	-	16,000	-	-	44,654
Asset Replacement Fund	3,350,921	90,000	1,479,707	1,004,500	-	-	3,916,128
Debt Service Fund	603,042	1,532,876	917,324	2,393,200	-	-	660,042
Special Revenue Funds							
Forfeiture Fund	375,380	60,000	-	160,200	-	-	275,180
Federal/State Grants Fund	-	-	-	-	-	-	-
Child Safety Fund	168,990	21,000	-	50,735	-	-	139,255
Court Technology Fund	124,299	17,000	-	27,600	-	-	113,699
Court Security Fund	71,834	14,000	-	25,375	-	-	60,459
Hotel Occupancy Tax Fund	1,335,498	655,000	-	803,000	24,156	-	1,163,342
Emergency Radio Sys Fund	85,945	8,000	-	25,170	10,000	-	58,775
PEG Fund	480,161	50,000	-	65,000	-	-	465,161
Alamo Regional SWAT Fund	96,925	52,000	6,500	38,700	-	-	116,725
Capital Projects Funds							
2022 GO Bond Fund	7,555,063	400,000	-	7,955,063	-	-	-
Capital Projects Fund	4,743,418	75,000	1,816,700	6,014,114	-	-	621,004
Enterprise Funds							
Utility Operations Fund	165,572	6,819,905	-	6,222,331	496,500	-	266,646
Utility Dev/R&R Fund	1,148,402	35,000	310,000	570,000	-	-	923,402
Stormwater Operation Fund	345,923	676,000	-	904,500	87,869	-	29,554
Economic Dev. Corp. Fund	<u>5,412,317</u>	<u>2,909,209</u>	<u>24,156</u>	<u>1,889,470</u>	<u>2,163,333</u>	<u>-</u>	<u>4,292,879</u>
Total Funds	<u>\$ 40,169,476</u>	<u>\$33,929,907</u>	<u>\$4,940,887</u>	<u>\$46,900,346</u>	<u>\$4,940,887</u>	<u>\$ 2,992,521</u>	<u>\$ 24,206,516</u>

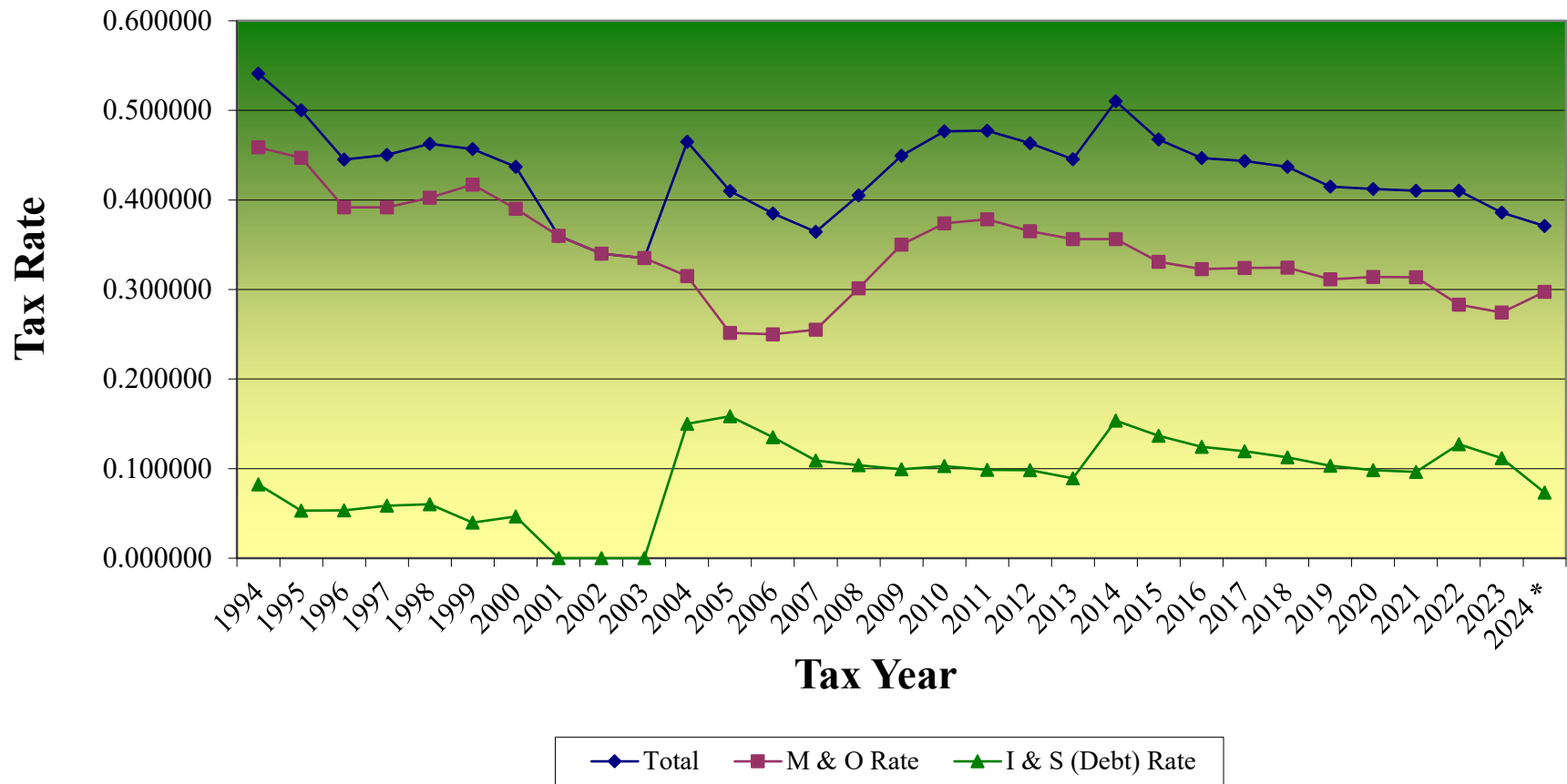
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City of Live Oak
2024/25 Proposed Budget
Ad Valorem Tax Rates

TAX YEAR	FISCAL YEAR	TOTAL	MAINTENANCE & OPERATIONS	INTEREST & SINKING	SALES TAX ADJUSTMENT RATE
1994	1995	0.540940	0.458630	0.082310	
1995	1996	0.500000	0.446960	0.053040	
1996	1997	0.445160	0.391653	0.053507	
1997	1998	0.450340	0.391645	0.058695	
1998	1999	0.462730	0.402442	0.060288	
1999	2000	0.456881	0.417212	0.039669	
2000	2001	0.436881	0.390218	0.046663	
2001	2002	0.360000	0.360000	0.000000	
2002	2003	0.340000	0.340000	0.000000	
2003	2004	0.335000	0.335000	0.000000	
2004	2005	0.465000	0.314837	0.150163	
2005	2006	0.410000	0.251521	0.158479	
2006	2007	0.385000	0.250039	0.134961	
2007	2008	0.364400	0.255248	0.109152	
2008	2009	0.405131	0.301238	0.103893	0.189724
2009	2010	0.449369	0.350000	0.099369	0.183175
2010	2011	0.476783	0.373790	0.102993	0.195554
2011	2012	0.477291	0.378511	0.098780	0.199927
2012	2013	0.463155	0.364903	0.098252	0.198699
2013	2014	0.445401	0.356360	0.089041	0.189909
2014	2015	0.510000	0.356363	0.153637	0.174395
2015	2016	0.467691	0.330927	0.136764	0.174380
2016	2017	0.446837	0.322620	0.124217	0.168724
2017	2018	0.443475	0.324175	0.119300	0.163679
2018	2019	0.437087	0.324394	0.112693	0.157692
2019	2020	0.414686	0.311410	0.103276	0.164434
2020	2021	0.412217	0.313911	0.098306	0.160008
2021	2022	0.410220	0.313724	0.096496	0.176694
2022	2023	0.410220	0.283077	0.127143	0.177934
2023	2024	0.385790	0.274211	0.111579	0.168753
2024 *	2025	0.370824	0.297418	0.073406	0.158049

* Proposed

City of Live Oak Ad Valorem Tax Rates





10 – General Fund

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

**GENERAL FUND
PROPOSED BUDGET
FISCAL YEAR 2024/2025**

Estimated Beginning Fund Balance October 1, 2024: \$14,052,132

Estimated Revenues: 20,894,417

Proposed Expenditures:

Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures
City Council	3,150	21,500	225,000	-	249,650
City Manager's Office	384,750	2,000	45,200	-	431,950
City Secretary's Office	129,245	75,945	453,485	21,500	680,175
Municipal Court	225,575	13,500	185,500	15,000	439,575
Finance Department	550,700	37,500	211,100	35,000	834,300
Emergency Management Office	-	2,775	17,060	-	19,835
Police Department	5,132,000	234,630	247,235	73,765	5,687,630
Communication Services	966,600	21,900	56,095	39,530	1,084,125
Fire & EMS Services	2,980,000	205,544	475,527	84,000	3,745,071
Public Works	547,250	334,800	579,700	190,000	1,651,750
Street Maintenance	419,050	125,400	411,000	129,000	1,084,450
Animal Control	261,600	42,425	67,032	79,405	450,462
Parks Maintenance	605,100	97,200	198,700	35,000	936,000
Recreation	195,750	41,600	110,200	-	347,550
Planning & Zoning	138,900	5,600	130,300	-	274,800
Development Services	159,400	23,550	139,715	-	322,665
Information Technology	-	7,500	375,390	112,510	495,400
Transfers Out	-	-	1,006,500	1,152,529	2,159,029
Total Expenditures	<u>12,699,070</u>	<u>1,293,369</u>	<u>4,934,739</u>	<u>1,967,239</u>	<u>20,894,417</u>

Net Revenues/Expenditures -

Less Fund Balance Used in 2025 Operations (2,992,521)

Ending Fund Balance September 30, 2025: \$11,059,611

**GENERAL FUND
APPROVED BUDGET
FISCAL YEAR 2023/2024
(AS AMENDED)**

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

Estimated Revenues: 20,278,133

Approved Expenditures:

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

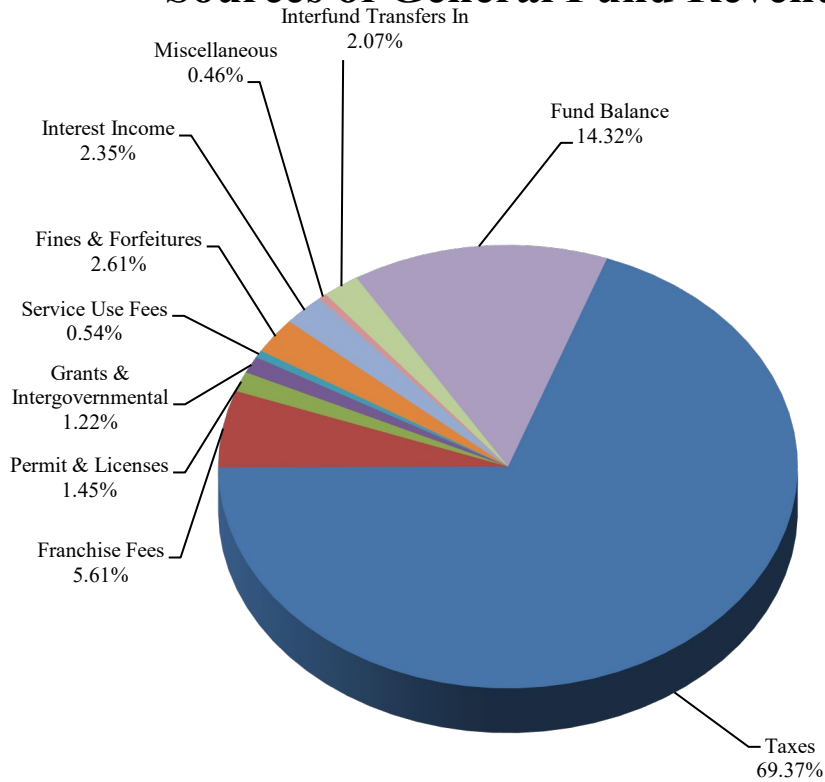
Net Revenues/Expenditures -

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

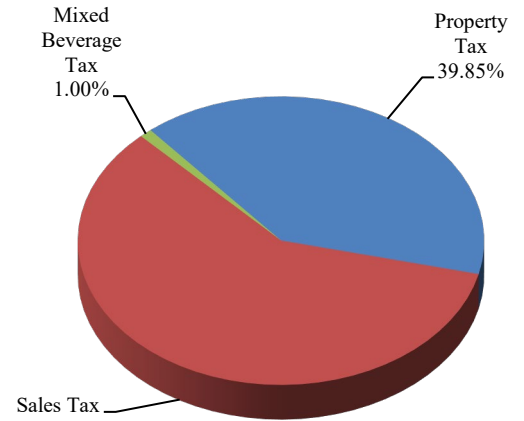
Ending Fund Balance September 30, 2024: \$11,340,131

**City of Live Oak
Proposed Budget - General Fund
Fiscal Year 2024/25**

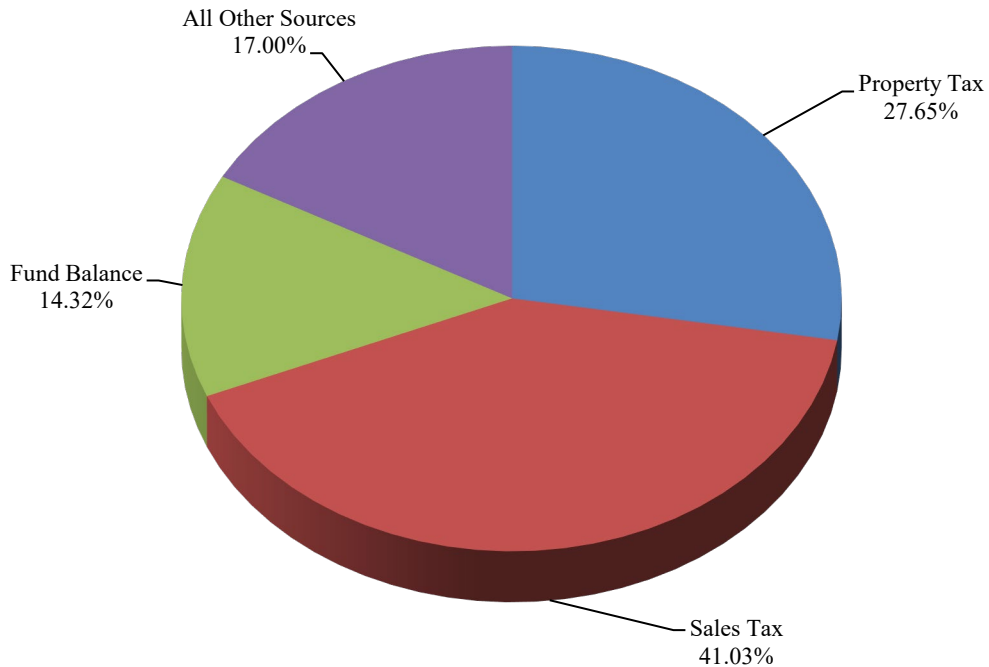
Sources of General Fund Revenue



Sources of Taxes

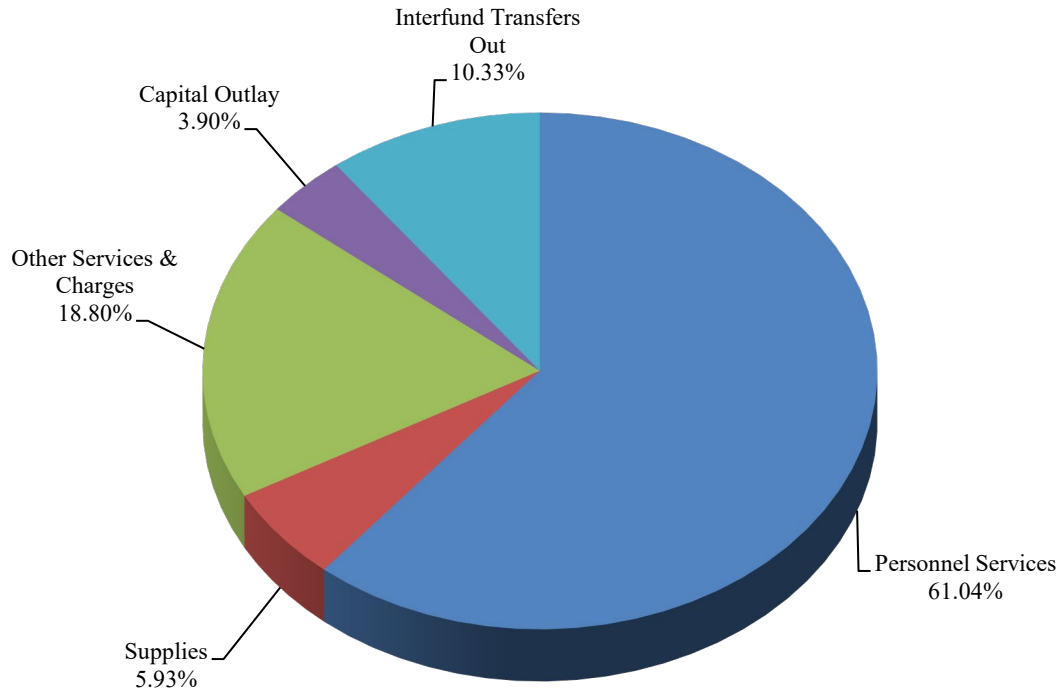


Sources of General Fund Revenue

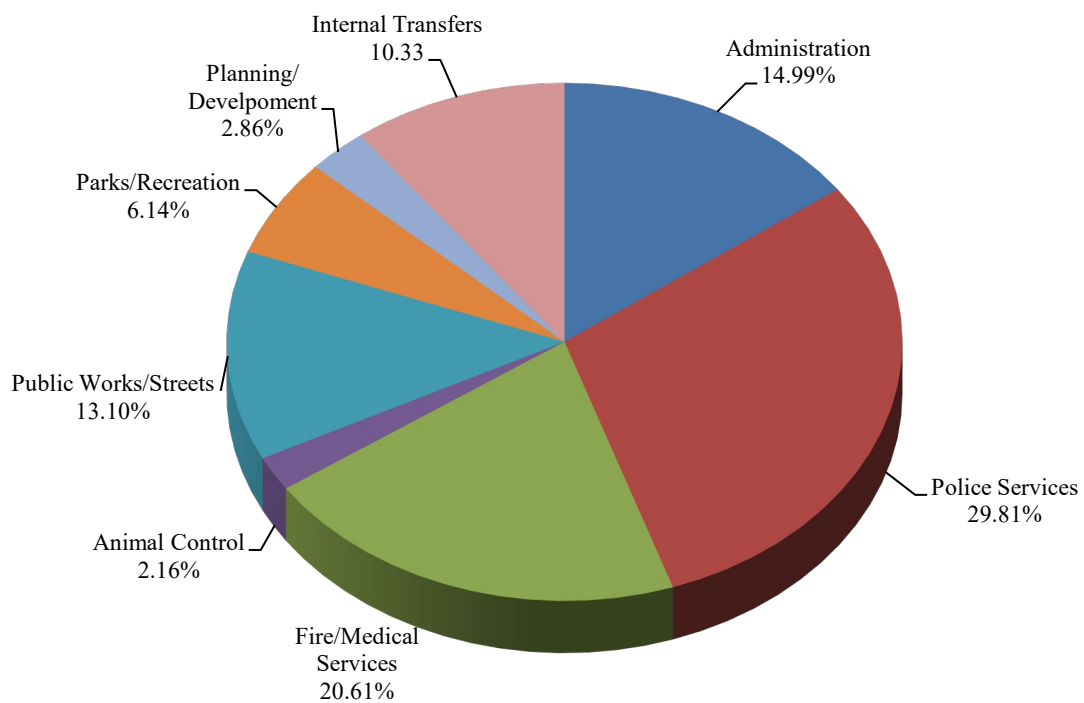


**City of Live Oak
Proposed Budget - General Fund
Fiscal Year 2024/25**

Uses of General Fund Revenue



Uses of General Fund Revenue



City of Live Oak
General Fund
2024/2025 Proposed Budget

	<u>Audited</u>	<u>Current FY 2023/24</u>		<u>Proposed</u>	<u>Budget</u>
	<u>2022/23</u>	<u>Amended</u>	<u>Projected</u>	<u>Budget</u>	<u>Increase/</u>
	<u>Actual</u>	<u>Budget</u>	<u>End-of-Year</u>	<u>FY 2024/25</u>	<u>(Decrease)</u>
REVENUES					
TAXES - AD VALORM					
310.110 Current AdValorem Tax Rev	5,000,454	5,282,229	5,282,229	6,040,769	758,540
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	15,159	15,000	15,000	15,000	-
310.900 Refunds - AdValorem Taxes	-	(1,000)	-	(1,000)	-
310.912 Incentive - RBFCU	(58,532)	(65,000)	(62,207)	(65,000)	-
310.913 Incentive - IKEA/LOTG	(140,768)	(218,000)	(195,070)	(218,000)	-
TOTAL TAXES - AD VALORM	4,816,313	5,018,229	5,039,952	5,776,769	758,540
TAXES - OTHER					
311.300 General Sales/Use Tax Revenue	6,114,834	6,471,773	6,114,834	6,252,418	(219,355)
311.301 Sales/Use Tax to Reduce AdV Tx	3,057,417	3,235,886	3,057,417	3,126,209	(109,677)
311.398 Sales Tax Incentive Payment	(741,326)	(805,000)	(704,300)	(805,000)	-
312.000 Mixed Beverage Tax	149,811	135,000	140,000	145,000	10,000
TOTAL TAXES - OTHER	8,580,736	9,037,659	8,607,951	8,718,627	(319,032)
FRANCHISE FEES					
313.100 San Antonio Water System	10,111	12,000	11,000	12,000	-
313.200 City Public Service Energy	946,668	880,000	950,000	925,000	45,000
313.300 Waste Management Franchise Fee	62,641	52,000	63,000	60,000	8,000
313.400 Cable TV Franchise Fees	102,491	145,000	105,000	120,000	(25,000)
313.500 Telephone Franchise Fees	63,138	35,000	62,000	50,000	15,000
313.600 Universal City Water Franchise	11,889	5,000	5,002	5,000	-
TOTAL FRANCHISE FEES	1,196,938	1,129,000	1,196,002	1,172,000	43,000
PERMITS & LICENSES					
320.110 Alcoholic Bev Permit Rev	5,685	7,000	6,000	7,000	-
320.210 Food Est Permit Revenue	43,983	35,000	50,000	45,000	10,000
320.250 Food Handler Training Fee	-	500	-	500	-
320.310 Alarm Permit Revenue	4,000	6,000	5,000	6,000	-
320.810 Cert of Occupancy Revenue	9,868	2,000	10,000	2,000	-
320.830 Solicitors Permit Revenue	-	1,000	500	1,000	-
320.840 Coin Operated Machine Permit	1,365	2,500	1,500	2,500	-
321.100 Contractor Fee Revenue	18,875	35,000	20,000	30,000	(5,000)
321.110 Building Permit Revenue	817,947	300,000	650,000	300,000	-
321.111 Building Permit Services	(381,046)	(195,000)	(425,000)	(195,000)	-
321.130 Plumbing Permit	28,032	25,000	22,500	25,000	-
321.140 Electrical Permit	17,209	25,000	20,000	25,000	-
321.150 HVAC Permit	12,753	35,000	15,000	35,000	-

City of Live Oak
General Fund
2024/2025 Proposed Budget

	<u>Audited</u>	<u>Current FY 2023/24</u>		<u>Proposed</u>	<u>Budget</u>
	<u>2022/23</u>	<u>Amended</u>	<u>Projected</u>	<u>Budget</u>	<u>Increase/</u>
	<u>Actual</u>	<u>Budget</u>	<u>End-of-Year</u>	<u>FY 2024/25</u>	<u>(Decrease)</u>
REVENUES					
321.170 Sewer/Water Line Repair Permit	50	1,000	200	1,000	-
321.200 Fire Sprinkler Permit	6,811	1,500	7,500	1,500	-
321.300 Animal License Revenue	1,652	5,000	1,500	5,000	-
321.400 St/Curb/Sidewalk Permits	25	100	25	100	-
321.900 Demolition Permit	600	500	1,400	500	-
321.920 Fence Permit Revenue	1,220	1,000	1,000	1,000	-
321.990 Miscellaneous Permit Rev	52,080	10,000	5,000	10,000	-
TOTAL PERMITS & LICENSES	641,109	298,100	392,125	303,100	5,000
GRANTS & INTER-GOVT ALLOCATION					
333.230 American Rescue Plan Act Grant	-	-	-	-	-
339.100 Dispatch Service Fees	200,000	230,000	220,000	255,000	25,000
TOTAL GRANTS & INTER-GOVT	200,000	230,000	220,000	255,000	25,000
SERVICE USE FEES					
341.300 Zoning/Subdivision Fees - Plat	5,850	2,000	4,200	2,000	-
342.115 Vehicle Storage Revenue	9,530	8,000	9,810	8,000	-
342.410 Reinspection Revenue	36,450	20,000	26,000	25,000	5,000
342.510 Animal Impound Revenue	3,849	5,000	3,800	5,000	-
342.520 Euthanasia/Adoption Fees	6,303	5,000	6,500	5,000	-
347.000 Recreational Events	500	1,000	600	1,000	-
347.101 Father/Daughter Dance	-	3,000	-	-	(3,000)
347.103 Holiday Camp	-	300	-	300	-
347.104 Senior Programs	-	200	-	200	-
347.200 Swimming Pool Daily Admissions	35,064	35,000	35,000	35,000	-
347.202 Pool Passes	1,860	5,000	5,000	5,000	-
347.203 Swim Lessons	-	1,000	-	1,000	-
347.204 Swimming Pool Private Parties	-	1,500	-	1,500	-
347.500 Facilities Use Fees	9,661	20,000	11,850	15,000	(5,000)
347.900 Fund Raising Event Revenue	-	8,000	-	8,000	-
349.901 Out-of-town Fees	500	100	500	300	200
349.930 N.S.F. Check Fees	-	100	-	100	-
TOTAL SERVICE USE FEES	109,567	115,200	103,260	112,400	(2,800)
FINES & FORFEITURES					
350.100 Municipal Court Fines	457,348	360,000	540,000	400,000	40,000
350.400 State Court Cost Fees	27,054	15,000	25,500	25,000	10,000
350.500 Local Court Cost Revenue	39,021	30,000	41,700	35,000	5,000
350.700 Warrant Fees	55,782	65,000	60,570	65,000	-
350.800 City Fees	3,789	5,000	3,500	5,000	-
350.900 Miscellaneous Court Revenue	188	1,000	500	1,000	-

City of Live Oak
General Fund
2024/2025 Proposed Budget

	<u>Audited</u>	<u>Current FY 2023/24</u>		<u>Proposed</u>	<u>Budget</u>
	<u>2022/23</u>	<u>Amended</u>	<u>Projected</u>	<u>Budget</u>	<u>Increase/</u>
	<u>Actual</u>	<u>Budget</u>	<u>End-of-Year</u>	<u>FY 2024/25</u>	<u>(Decrease)</u>
REVENUES					
350.901 Local Truancy Prev/Div Fund	16,677	10,000	17,000	15,000	5,000
350.902 Municipal Jury Fund	334	-	350	-	-
TOTAL FINES & FORFEITURES	600,193	486,000	689,120	546,000	60,000
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	703,170	200,000	575,000	490,000	290,000
364.000 Sale/Damage Fixed Assets	95,890	10,000	95,000	40,000	30,000
364.110 Photocopy Revenue (Open Rec)	3,160	4,000	3,500	4,000	-
370.500 Recycling Revenue	12,391	12,000	12,000	12,000	-
370.900 Miscellaneous Revenue	52,675	40,000	40,000	40,000	-
370.910 Cash Over (Short)	(120)	-	-	-	-
370.920 Donations - Miscellaneous	215	-	3,025	-	-
370.931 Donations - Police	1,270	-	-	-	-
370.932 Donations - Fire	-	-	-	-	-
TOTAL INTEREST & MISCELLANEOUS	868,651	266,000	728,525	586,000	320,000
INTER-FUND REVENUES					
383.300 Utility Auto Shop Alloc	15,000	15,000	15,000	15,000	-
384.100 Unreserved Fund Balance	-	3,215,945	-	2,992,521	(223,424)
384.500 EDC Overhead Transfers	290,000	150,000	150,000	150,000	-
384.501 EDC Transfers - Other	-	90,000	90,000	40,000	(50,000)
384.561 Storm Water Utility Support Fee	45,500	45,500	45,500	45,500	-
384.517 Emergency Radio System Fund	20,000	10,000	10,000	10,000	-
384.800 Utility Overhead Alloc	171,500	171,500	171,500	171,500	-
TOTAL INTER-FUND REVENUES	542,000	3,697,945	482,000	3,424,521	(273,424)
TOTAL REVENUES	<u>17,555,507</u>	<u>20,278,133</u>	<u>17,458,935</u>	<u>20,894,417</u>	<u>616,284</u>

**City of Live Oak
General Fund
2024/2025 Proposed Budget**

	<u>Audited 2022/23 Actual</u>	<u>Current FY 2023/24 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2024/25</u>	<u>Budget Increase/ (Decrease)</u>
CITY COUNCIL					
PERSONNEL SERVICES					
401.100 Council Compensation	1,920	3,000	2,200	3,000	-
401.240 Workers Compensation	<u>137</u>	<u>150</u>	<u>121</u>	<u>150</u>	<u>-</u>
TOTAL PERSONNEL SERVICES	2,057	3,150	2,321	3,150	-
SUPPLIES EXPENSES					
401.310 Office Supplies	555	1,500	1,000	1,500	-
401.395 Rec/Community Activities	<u>14,029</u>	<u>18,000</u>	<u>5,000</u>	<u>20,000</u>	<u>2,000</u>
TOTAL SUPPLIES EXPENSES	14,584	19,500	6,000	21,500	2,000
OTHER SERVICES & CHARGES					
401.425 Conferences & Training	22,975	23,000	23,000	25,000	2,000
401.480 Contingencies	<u>-</u>	<u>200,000</u>	<u>-</u>	<u>200,000</u>	<u>-</u>
TOTAL OTHER SERVICES & CHARGES	22,975	223,000	23,000	225,000	2,000
TOTAL 401-CITY COUNCIL	<u>39,616</u>	<u>245,650</u>	<u>31,321</u>	<u>249,650</u>	<u>4,000</u>

**City of Live Oak
General Fund
2024/2025 Proposed Budget**

	<u>Audited 2022/23 Actual</u>	<u>Current FY 2023/24 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2024/25</u>	<u>Budget Increase/ (Decrease)</u>
CITY MANAGER'S OFFICE					
PERSONNEL SERVICES					
402.100 Salaries	198,170	215,000	190,000	272,000	57,000
402.199 Overtime		-	-	500	500
402.200 F.I.C.A. Taxes	14,665	16,500	14,250	21,000	4,500
402.210 Group Insurance	14,836	16,250	7,500	29,750	13,500
402.230 Retirement	35,394	47,000	35,700	61,000	14,000
402.240 Workers Comp Insurance	<u>397</u>	<u>400</u>	<u>323</u>	<u>500</u>	<u>100</u>
TOTAL PERSONNEL SERVICES	263,462	295,150	247,773	384,750	89,600
SUPPLIES EXPENSES					
402.310 Office Supplies	1,079	1,000	1,000	1,000	-
402.330 Minor Tools & Equipment	<u>1,887</u>	<u>1,000</u>	<u>500</u>	<u>1,000</u>	<u>-</u>
TOTAL SUPPLIES EXPENSES	2,966	2,000	1,500	2,000	-
OTHER SERVICES & CHARGES					
402.425 Conferences & Training	759	9,000	3,000	9,000	-
402.426 City-Wide Training	338	5,000	500	5,000	-
402.480 Contingencies	11,236	15,000	3,000	18,000	3,000
402.485 Dues & Publications	1,335	3,000	1,000	3,000	-
402.486 Auto Allowance	<u>7,800</u>	<u>7,800</u>	<u>6,825</u>	<u>10,200</u>	<u>2,400</u>
TOTAL OTHER SERVICES & CHARGES	21,468	39,800	14,325	45,200	5,400
TOTAL 402-CITY MANAGER'S OFFICE	<u>287,896</u>	<u>336,950</u>	<u>263,598</u>	<u>431,950</u>	<u>95,000</u>

City Manager's		
Positions	FY 2024	FY 2025
City Manager	1.0	1.0
Economic Development and Marketing Manager	0.2	0.0
Executive Assistant to the City Manager	<u>0.0</u>	<u>1.0</u>
Total Positions	1.2	2.0
<p>The City Manager's office provides for the over-all administration of the City and Economic Development Corporation, administers policies established by City Council, develops administration procedures, coordinates and directs all departments, and cultivates intergovernmental and community relationships.</p>		

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
City Manager	37	\$181,022	\$228,235	\$275,447
Executive Assistant to the City Manager	12	\$53,456	\$67,398	\$81,340

**City of Live Oak
General Fund
2024/2025 Proposed Budget**

	<u>Audited 2022/23 Actual</u>	<u>Current FY 2023/24 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2024/25</u>	<u>Budget Increase/ (Decrease)</u>
CITY SECRETARY'S OFFICE					
PERSONNEL SERVICES					
405.100 Salaries	91,397	75,000	75,000	86,000	11,000
405.200 F.I.C.A. Taxes	6,313	6,000	6,000	6,750	750
405.210 Group Insurance	12,274	17,500	17,220	19,000	1,500
405.230 Retirement	16,851	15,000	14,500	17,250	2,250
405.240 Workers Comp Insurance	238	245	198	245	-
TOTAL PERSONNEL SERVICES	127,073	113,745	112,918	129,245	15,500
SUPPLIES EXPENSES					
405.310 Office Supplies	6,380	7,130	6,000	7,545	415
405.320 Postage	6,196	17,000	15,000	17,000	-
405.330 Minor Tools & Equipment	433	1,000	1,500	9,200	8,200
405.390 Election Expense	41	13,000	7,000	13,000	-
405.392 Employee Relations	23,101	26,700	20,000	29,200	2,500
TOTAL SUPPLIES EXPENSES	36,151	64,830	49,500	75,945	11,115
OTHER SERVICES & CHARGES					
405.400 Professional Fees	75,191	126,000	75,000	147,350	21,350
405.415 Telephone	73,130	67,000	75,000	75,000	8,000
405.425 Conferences & Training	1,815	2,565	1,800	2,625	60
405.430 Legal Notices	9,613	13,500	3,500	13,500	-
405.450 Equipment Maintenance	25,355	32,725	27,700	32,800	75
405.470 Equipment Rental	4,730	6,000	6,000	6,000	-
405.475 Property & Liability Ins	143,424	158,000	155,000	165,000	7,000
405.480 Contingencies	247	500	-	500	-
405.485 Dues & Publications	8,714	10,710	8,700	10,710	-
405.494 Unemployment Expense	18,505	-	-	-	-
TOTAL OTHER SERVICES & CHARGES	360,724	417,000	352,700	453,485	36,485
CAPITAL OUTLAY					
405.591 Software	5,988	19,500	19,000	20,000	500
405.579 Office Machines	-	1,500	1,500	1,500	-
TOTAL CAPITAL OUTLAY	5,988	21,000	20,500	21,500	500
TOTAL 405-CITY SECRETARY'S OFFICE	529,936	616,575	535,618	680,175	63,600

City Secretary's		
Positions	FY 2024	FY 2025
City Secretary	<u>1.0</u>	<u>1.0</u>
Total Positions	1.0	1.0
<p>The City Secretary facilitates accurate posting, recording and documentation of City actions, conducts City elections, maintains City records, administrative support of City Council and Ethics Board, managing and maintaining property and liability insurance and claims, alcohol permits, coin operator permits, vehicle tags, and title licenses.</p>		

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
City Secretary	21	\$82,928	\$104,557	\$126,185

City of Live Oak
General Fund
2024/2025 Proposed Budget

	<u>Audited</u> <u>2022/23</u> <u>Actual</u>	<u>Current FY 2023/24</u> <u>Amended</u> <u>Budget</u>	<u>Projected</u> <u>End-of-Year</u>	<u>Proposed</u> <u>Budget</u> <u>FY 2024/25</u>	<u>Budget</u> <u>Increase/</u> <u>(Decrease)</u>
MUNICIPAL COURT					
PERSONNEL SERVICES					
430.100 Salaries	152,228	161,000	160,000	141,000	(20,000)
430.199 Overtime	1,752	4,000	1,500	4,000	-
430.200 F.I.C.A. Taxes	11,411	13,000	12,000	11,250	(1,750)
430.210 Group Insurance	29,640	33,000	30,000	40,000	7,000
430.230 Retirement	27,862	32,000	32,000	29,000	(3,000)
430.240 Workers Comp Insurance	291	325	262	325	-
TOTAL PERSONNEL SERVICES	223,184	243,325	235,762	225,575	(17,750)
SUPPLIES EXPENSES					
430.300 Uniforms & Clothing	130	550	300	1,500	950
430.310 Office Supplies	6,622	6,700	5,000	7,000	300
430.330 Minor Tools & Equipment	1,432	5,000	1,000	5,000	-
TOTAL SUPPLIES EXPENSES	8,184	12,250	6,300	13,500	1,250
OTHER SERVICES & CHARGES					
430.400 Professional Fees	87,406	103,100	103,100	149,000	45,900
430.410 Warrant Collection Fees	40	12,000	-	15,000	3,000
430.412 Credit Card Fees	31,864	15,000	30,000	15,000	-
430.425 Conferences & Training	1,115	2,200	1,000	4,500	2,300
430.480 Contingencies	6	250	-	1,000	750
430.485 Dues & Publications	370	480	370	1,000	520
TOTAL OTHER SERVICES & CHARGES	120,801	133,030	134,470	185,500	52,470
CAPITAL OUTLAY					
430.578 Office Furniture	-	36,000	-	15,000	(21,000)
TOTAL CAPITAL OUTLAY	-	36,000	-	15,000	(21,000)
TOTAL 430-MUNICIPAL COURT	352,169	424,605	376,532	439,575	14,970

Municipal Court		
Positions	FY 2024	FY 2025
Clerk of Court	1.0	1.0
Deputy Court Clerk	<u>2.0</u>	<u>2.0</u>
Total Positions	3.0	3.0
<p>The Municipal Court establishes and maintains the effective operation of procedural justice for Live Oak by processing legal instruments, recording the dispositions of cases, and preparing a docket sheet and all other services required for an efficient operation of the court.</p>		

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Clerk of Court	10	\$48,486	\$61,132	\$73,778
Deputy Court Clerk	6	\$39,890	\$50,294	\$60,697

City of Live Oak
General Fund
2024/2025 Proposed Budget

	<u>Audited</u> <u>2022/23</u> <u>Actual</u>	<u>Current FY 2023/24</u> <u>Amended</u> <u>Budget</u>	<u>Projected</u> <u>End-of-Year</u>	<u>Proposed</u> <u>Budget</u> <u>FY 2024/25</u>	<u>Budget</u> <u>Increase/</u> <u>(Decrease)</u>
FINANCE					
PERSONNEL SERVICES					
470.100 Salaries	424,774	421,000	408,000	392,000	(29,000)
470.199 Overtime	357	1,000	250	1,000	-
470.200 F.I.C.A. Taxes	31,598	33,500	31,500	31,000	(2,500)
470.210 Group Insurance	43,347	47,500	45,000	48,000	500
470.230 Retirement	78,745	81,500	79,000	78,000	(3,500)
470.240 Workers Comp Insurance	793	825	666	700	(125)
TOTAL PERSONNEL SERVICES	579,614	585,325	564,416	550,700	(34,625)
SUPPLIES EXPENSES					
470.310 Office Supplies	15,497	7,500	6,000	9,000	1,500
470.330 Minor Tools & Equipment	2,579	3,000	750	3,000	-
470.392 Employee Relations	14,017	9,000	12,000	11,500	2,500
470.397 Safety Committee	8,500	18,000	9,000	14,000	(4,000)
TOTAL SUPPLIES EXPENSES	40,593	37,500	27,750	37,500	-
OTHER SERVICES & CHARGES					
470.400 Professional Fees	95,528	160,000	150,000	113,000	(47,000)
470.405 Property Appraisal	34,496	34,800	40,300	47,000	12,200
470.406 Tax Assessor/Collector	10,611	14,000	10,000	12,000	(2,000)
470.408 Personnel Testing & Qualif	8,326	10,500	10,000	11,500	1,000
470.425 Conferences and Training	11,154	14,000	6,500	14,000	-
470.470 Equipment Rental	-	-	-	4,200	4,200
470.480 Contingencies	-	2,000	-	2,000	-
470.484 Bank Charges	-	6,000	-	5,100	(900)
470.485 Dues & Publications	3,162	2,300	2,300	2,300	-
TOTAL OTHER SERVICES & CHARGES	163,277	243,600	219,100	211,100	(32,500)
CAPITAL OUTLAY					
470.578 Office Equipment	-	15,000	14,000	9,000	(6,000)
470.591 Software	-	-	-	26,000	26,000
TOTAL CAPITAL OUTLAY	-	15,000	14,000	35,000	20,000
TOTAL 470-FINANCE	783,484	881,425	825,266	834,300	(47,125)

Finance Department		
Positions	FY 2024	FY 2025
Director of Finance and Administration	1.0	1.0
Accounting and Human Resources Manager	1.0	1.0
Purchasing and Grant Coordinator	1.0	0.0
Human Resources Generalist	1.0	1.0
Accounting and Payroll Specialist	<u>1.0</u>	<u>1.0</u>
Total Positions	5.0	4.0
<p>The Finance and Human Resources Department serves as the steward of the City's financial resources, ensuring that investments, reports, payroll, cash collections and expenditures are completed in accordance with the City Charter, applicable statutes and generally accepted accounting principals, and provides support and guidance to all employees in all areas of the employment life cycle.</p>		

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Director of Finance and Administration	30	\$128,649	\$162,202	\$195,755
Accounting and Human Resources Manager	21	\$82,928	\$104,557	\$126,185
Human Resources Generalist	13	\$56,129	\$70,768	\$85,407
Accounting and Payroll Specialist	9	\$46,178	\$58,222	\$70,265

City of Live Oak
General Fund
2024/2025 Proposed Budget

	<u>Audited</u>	<u>Current FY 2023/24</u>		<u>Proposed</u>	<u>Budget</u>
	<u>2022/23</u>	<u>Amended</u>	<u>Projected</u>	<u>Budget</u>	<u>Increase/</u>
	<u>Actual</u>	<u>Budget</u>	<u>End-of-Year</u>	<u>FY 2024/25</u>	<u>(Decrease)</u>
EMERGENCY MANAGEMENT					
SUPPLIES EXPENSES					
520.300 Uniforms	-	250	-	250	-
520.310 Office Supplies	-	325	-	325	-
520.330 Minor Tools & Equipment	999	1,000	1,000	1,000	-
520.337 Public Education Materials	1,119	1,200	1,200	1,200	-
TOTAL SUPPLIES EXPENSES	2,118	2,775	2,200	2,775	-
OTHER SERVICES & CHARGES					
520.400 Professional Services	8,966	10,000	9,414	10,000	-
520.415 Telephone	255	310	200	310	-
520.425 Conferences & Training	-	8,000	-	6,000	(2,000)
520.450 Equipment Maintenance	-	200	-	200	-
520.485 Dues & Publications	-	550	-	550	-
TOTAL OTHER SERVICES & CHARGES	9,221	19,060	9,614	17,060	(2,000)
TOTAL 520-EMERGENCY MANAGEMENT	11,339	21,835	11,814	19,835	(2,000)

**City of Live Oak
General Fund
2024/2025 Proposed Budget**

	<u>Audited 2022/23 Actual</u>	<u>Current FY 2023/24 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2024/25</u>	<u>Budget Increase/ (Decrease)</u>
POLICE DEPARTMENT					
PERSONNEL SERVICES					
530.100 Salaries - Police	2,694,200	3,044,000	2,975,150	3,285,000	241,000
530.101 Holiday Pay	87,442	96,200	96,200	130,000	33,800
530.199 Overtime	232,450	150,000	235,000	170,000	20,000
530.200 F.I.C.A. Taxes	218,819	252,000	247,000	275,000	23,000
530.210 Group Insurance	372,004	465,000	440,000	492,000	27,000
530.230 Retirement	551,936	632,000	632,000	710,000	78,000
530.240 Workers Comp Insurance	<u>65,563</u>	<u>67,000</u>	<u>54,086</u>	<u>70,000</u>	<u>3,000</u>
TOTAL PERSONNEL SERVICES	4,222,414	4,706,200	4,679,436	5,132,000	425,800
SUPPLIES EXPENSES					
530.300 Uniform Cleaning Allowance	28,960	31,500	28,000	31,500	-
530.301 Uniform Purchases	39,042	46,985	25,000	53,615	6,630
530.310 Office Supplies	8,675	10,200	8,600	10,200	-
530.311 K-9 Supplies	9,312	14,130	9,000	12,630	(1,500)
530.330 Minor Tools & Equipment	106,903	52,500	40,000	67,145	14,645
530.337 Civic & Educational Prog Suppl	3,477	8,650	4,000	14,300	5,650
530.338 Operating Supplies	<u>36,390</u>	<u>42,750</u>	<u>36,000</u>	<u>45,240</u>	<u>2,490</u>
TOTAL SUPPLIES EXPENSES	232,759	206,715	150,600	234,630	27,915
OTHER SERVICES & CHARGES					
530.400 Professional Services	5,620	16,230	16,000	18,480	2,250
530.401 Investigation Fees	14,137	24,000	15,000	24,000	-
530.402 San Antonio Magistrate Fees	-	3,000	-	3,000	-
530.412 Wrecker Service	-	6,000	-	6,000	-
530.413 Jail Fees	-	10,000	-	10,000	-
530.415 Telephone	22,764	24,760	22,000	25,000	240
530.416 Air Time - Mobile Data Term	12,423	15,360	15,360	15,360	-
530.425 Conferences & Training	51,059	50,700	48,000	50,700	-
530.426 LEOCE Training	(157)	-	(3,000)	-	-
530.450 Equipment Maintenance	54,609	54,350	54,000	56,800	2,450
530.470 Equipment Rentals	6,445	6,180	6,180	6,480	300
530.480 Contingencies	11,881	20,000	-	20,000	-
530.483 Other Expenses	5,811	4,950	4,950	4,950	-
530.485 Dues & Publications	<u>2,985</u>	<u>5,720</u>	<u>5,720</u>	<u>6,465</u>	<u>745</u>
TOTAL OTHER SERVICES & CHARGES	187,577	241,250	184,210	247,235	5,985

City of Live Oak
General Fund
2024/2025 Proposed Budget

	<u>Audited</u>	<u>Current FY 2023/24</u>		<u>Proposed</u>	<u>Budget</u>
	<u>2022/23</u>	<u>Amended</u>	<u>Projected</u>	<u>Budget</u>	<u>Increase/</u>
	<u>Actual</u>	<u>Budget</u>	<u>End-of-Year</u>	<u>FY 2024/25</u>	<u>(Decrease)</u>
POLICE DEPARTMENT					
CAPITAL OUTLAY					
530.574 Communications Equipment	512,518	-	-	-	-
530.579 Office Machines	33,473	-	-	-	-
530.583 Safety Equipment	10,070	25,750	25,750	23,240	(2,510)
530.587 Vehicle Equipment	832	-	-	-	-
530.595 Other Capital	18,660	147,000	100,000	50,525	(96,475)
530.651 PD Donation Expenditures	2,051	2,540	2,540	-	(2,540)
TOTAL CAPITAL OUTLAY	577,604	175,290	128,290	73,765	(101,525)
 TOTAL 530-POLICE DEPARTMENT	 <u>5,220,354</u>	 <u>5,329,455</u>	 <u>5,142,536</u>	 <u>5,687,630</u>	 <u>358,175</u>

Police Department		
Positions	FY 2024	FY 2025
Police Chief	1.0	1.0
Assistant Police Chief	1.0	1.0
Police Lieutenant	2.0	3.0
Police Sergeant/Police Sergeant - Detective	8.0	7.0
Police Corporal /Warrant Officer	7.0	7.0
Police Officer	16.0	16.0
Victim Advocate and Crime Analyst	1.0	1.0
Executive Assistant	1.0	1.0
Police Records Specialist	1.0	1.0
Property and Evidence Room Technician	<u>1.0</u>	<u>1.0</u>
Total Positions	39.00	39.00
<p>The Police Department provides our community with responsive, courteous and professional law enforcement services, numerous programs pertaining to public safety, and around-the-clock public protection to ensure that peace is maintained within the community.</p>		

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Police Chief	30	\$128,649	\$162,202	\$195,755
Assistant Police Chief	26	\$105,840	\$133,444	\$161,048
Police Lieutenant	P-4	\$96,839	\$109,184	\$121,529
Police Sergeant/Police Sergeant - Detective	P-3	\$77,545	\$92,482	\$107,419
Police Corporal /Warrant Officer	P-2	\$71,087	\$81,265	\$91,442
Police Officer	P-1	\$63,526	\$72,621	\$81,716
Victim Advocate and Crime Analyst	12	\$53,456	\$67,398	\$81,340
Executive Assistant	12	\$53,456	\$67,398	\$81,340
Property and Evidence Room Technician	10	\$48,486	\$61,132	\$73,778
Police Records Specialist	8	\$43,979	\$55,449	\$66,919

City of Live Oak
General Fund
2024/2025 Proposed Budget

	<u>Audited</u> <u>2022/23</u> <u>Actual</u>	<u>Current FY 2023/24</u> <u>Amended</u> <u>Budget</u>	<u>Projected</u> <u>End-of-Year</u>	<u>Proposed</u> <u>Budget</u> <u>FY 2024/25</u>	<u>Budget</u> <u>Increase/</u> <u>(Decrease)</u>
COMMUNICATION SERVICES					
PERSONNEL SERVICES					
535.100 Salaries	453,027	512,000	485,000	584,000	72,000
535.101 Holiday Pay	24,080	25,000	25,000	36,000	11,000
535.199 Overtime	36,023	41,800	36,000	42,000	200
535.200 F.I.C.A. Taxes	37,787	45,000	41,800	51,000	6,000
535.210 Group Insurance	82,076	93,000	98,700	120,000	27,000
535.230 Retirement	93,120	110,000	103,000	132,000	22,000
535.240 Workers Comp Insurance	1,481	1,600	1,292	1,600	-
TOTAL PERSONNEL SERVICES	727,594	828,400	790,792	966,600	138,200
SUPPLIES EXPENSES					
535.301 Uniform Purchases	5,728	5,180	3,000	4,700	(480)
535.310 Office Supplies	4,308	6,900	4,300	6,900	-
535.330 Minor Tools & Equipment	19,930	9,430	7,000	10,300	870
TOTAL SUPPLIES EXPENSES	29,966	21,510	14,300	21,900	390
OTHER SERVICES & CHARGES					
535.415 Cell Phone Expense	1,362	1,250	1,250	1,250	-
535.416 Air Cards	839	480	500	480	-
535.425 Conferences & Training	6,728	20,800	6,000	20,800	-
535.450 Equipment Maintenance	9,083	23,880	15,000	19,280	(4,600)
535.470 Equipment Rental	1,829	3,560	1,800	3,560	-
535.480 Contingencies	1,834	9,500	-	9,500	-
535.485 Dues and Publications	725	1,200	1,200	1,225	25
TOTAL OTHER SERVICES & CHARGES	22,400	60,670	25,750	56,095	(4,575)
CAPITAL OUTLAY					
535.574 Communications Equipment	-	-	-	39,530	39,530
535.595 Other Capital	61,540	-	-	-	-
TOTAL CAPITAL OUTLAY	61,540	-	-	39,530	39,530
TOTAL 535-COMMUNICATION SERVICES	841,500	910,580	830,842	1,084,125	173,545

Communication Services			
Positions		FY 2024	FY 2025
Telecommunications Manager		0.0	1.0
Telecommunications Shift Supervisor		2.0	0.0
Telecommunications Officer		<u>8.0</u>	<u>9.0</u>
	Total Positions	10.0	10.0
<p>Communication Services is responsible for public safety communications and dispatching of emergency services by receiving and screening emergency and non-emergency requests for the Cities of Live Oak, Selma, and the Judson ISD Police Department, and operating and maintaining the Live Oak Emergency Radio System.</p>			

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Telecommunications Manager	15	\$61,882	\$78,022	\$94,161
Telecommunications Officer	11	\$50,911	\$64,189	\$77,467

City of Live Oak
General Fund
2024/2025 Proposed Budget

	<u>Audited</u> <u>2022/23</u> <u>Actual</u>	<u>Current FY 2023/24</u> <u>Amended</u> <u>Budget</u>	<u>Projected</u> <u>End-of-Year</u>	<u>Proposed</u> <u>Budget</u> <u>FY 2024/25</u>	<u>Budget</u> <u>Increase/</u> <u>(Decrease)</u>
FIRE & EMS SERVICES					
PERSONNEL SERVICES					
540.100 Salaries	1,577,780	1,720,000	1,705,000	1,840,000	120,000
540.101 Holiday Pay	70,711	70,000	70,000	96,000	26,000
540.199 Overtime	144,463	120,000	190,000	135,000	15,000
540.200 F.I.C.A. Taxes	129,690	146,500	150,300	158,000	11,500
540.210 Group Insurance	247,927	278,000	240,000	303,000	25,000
540.230 Retirement	325,926	370,000	370,000	412,000	42,000
540.240 Workers Comp Insurance	33,839	34,500	27,850	36,000	1,500
TOTAL PERSONNEL SERVICES	2,530,336	2,739,000	2,753,150	2,980,000	241,000
SUPPLIES EXPENSES					
540.300 Uniform Cleaning Allowance	14,150	21,600	18,000	21,600	-
540.301 Uniforms Purchases	23,460	30,480	23,000	30,480	-
540.310 Office Supplies	20,954	31,445	20,000	33,135	1,690
540.330 Minor Tools & Equipment	63,222	92,228	80,000	77,374	(14,854)
540.337 Public Education Supplies	5,710	6,000	5,000	6,000	-
540.340 Rescue Supplies	2,365	20,300	15,000	12,350	(7,950)
540.378 Station Maint Supplies	23,484	24,605	20,000	24,605	-
TOTAL SUPPLIES EXPENSES	153,345	226,658	181,000	205,544	(21,114)
OTHER SERVICES & CHARGES					
540.400 Professional Fees	10,032	12,700	12,000	12,700	-
540.407 Haz Mat Response Team	1,000	1,000	1,000	1,000	-
540.411 Schertz Ambulance Service	273,764	282,952	282,952	290,412	7,460
540.415 Telephone	4,618	5,100	4,650	5,600	500
540.416 Air Time - Mobile Data Term	4,693	9,750	6,000	9,770	20
540.425 Conferences & Training	42,691	48,000	35,000	48,000	-
540.450 Equipment Maintenance	61,253	48,715	50,000	40,135	(8,580)
540.480 Contingencies	-	100,000	-	60,000	(40,000)
540.485 Dues & Publications	4,984	7,815	5,000	7,910	95
TOTAL OTHER SERVICES & CHARGES	403,035	516,032	396,602	475,527	(40,505)
CAPITAL OUTLAY					
540.530 Buildings & Structures	31,375	74,035	74,000	50,000	(24,035)
540.580 Operating Equipment	204,105	76,370	76,000	34,000	(42,370)
540.651 FD Donation Expenditures	-	-	-	-	-
TOTAL CAPITAL OUTLAY	235,480	150,405	150,000	84,000	(66,405)
TOTAL 540-FIRE & EMS SERVICES	3,322,196	3,632,095	3,480,752	3,745,071	112,976

Fire & EMS Services		
Positions	FY 2024	FY 2025
Fire Chief/Fire Marshal	1.0	1.0
Assistant Fire Chief	1.0	1.0
Fire Captain	3.0	3.0
Fire Lieutenant	3.0	6.0
Fire Lieutenant 2nd Class	3.0	0.0
Firefighter/EMT	12.0	12.0
Deputy Fire Marshal	<u>1.0</u>	<u>1.0</u>
Total Positions	24.0	24.0
<p>Fire & EMS Services provides fire/EMS response services to the community through fire protection, basic and specialized rescue operations that include swift water, high angle, automobile extrication, structural collapse, hazardous materials, fire inspections, plan review, fire and safety public education presentations, courtesy home safety surveys, smoke detector and carbon-monoxide detector installations, and other public assistance and community service programs. EMS service is provided through First Response from Live Oak Fire Department and EMS from Schertz EMS.</p>		

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Fire Chief/Fire Marshal	30	\$128,649	\$162,202	\$195,755
Assistant Fire Chief	26	\$105,840	\$133,444	\$161,048
Deputy Fire Marshal	18	\$71,637	\$90,321	\$109,004
Fire Captain	F-3	\$77,975	\$87,916	\$97,856
Fire Lieutenant	F-2	\$66,570	\$77,171	\$87,772
Firefighter/EMT	F-1	\$55,464	\$66,148	\$76,831

City of Live Oak
General Fund
2024/2025 Proposed Budget

	<u>Audited</u> <u>2022/23</u> <u>Actual</u>	<u>Current FY 2023/24</u> <u>Amended</u> <u>Budget</u>	<u>Projected</u> <u>End-of-Year</u>	<u>Proposed</u> <u>Budget</u> <u>FY 2024/25</u>	<u>Budget</u> <u>Increase/</u> <u>(Decrease)</u>
PUBLIC WORKS ADMINISTRATION					
PERSONNEL SERVICES					
560.100 Salaries	282,529	346,500	340,000	377,000	30,500
560.199 Overtime	846	2,500	1,000	2,500	-
560.200 F.I.C.A. Taxes	20,658	26,500	26,000	29,000	2,500
560.210 Group Insurance	37,686	42,000	50,600	59,000	17,000
560.230 Retirement	51,311	66,000	65,000	75,250	9,250
560.240 Workers Comp Insurance	4,230	4,500	3,633	4,500	-
TOTAL PERSONNEL SERVICES	397,260	488,000	486,233	547,250	59,250
SUPPLIES EXPENSES					
560.300 Uniforms	2,291	2,800	2,800	2,800	-
560.310 Office Supplies	2,403	2,500	3,500	3,000	500
560.330 Minor Tools & Equip	11,889	7,000	7,000	7,000	-
560.333 Petroleum Products	174,104	175,000	170,000	180,000	5,000
560.336 Janitorial Supplies	11,477	11,000	10,000	11,000	-
560.350 Safety Supplies	1,052	1,000	1,000	1,000	-
560.357 Construction & Maintenance	121,931	130,000	113,600	130,000	-
TOTAL SUPPLIES EXPENSES	325,147	329,300	307,900	334,800	5,500
OTHER SERVICES & CHARGES					
560.400 Professional Fees	-	30,000	3,000	30,000	-
560.402 Certifications & Testing	137	400	500	500	100
560.415 Telephone	6,318	8,000	7,500	8,000	-
560.417 Janitorial Services	57,872	70,000	60,000	70,000	-
560.425 Conferences & Training	875	1,000	1,500	1,300	300
560.440 Utilities	108,701	120,000	115,000	120,000	-
560.445 Contract Maintenance	59,310	103,600	65,000	138,600	35,000
560.458 Vehicle Maint Services	135,464	95,000	80,000	97,000	2,000
560.460 Vehicle Rehabilitation	164	2,000	-	2,000	-
560.461 Emergency Contingencies	-	160,000	-	110,000	(50,000)
560.480 Contingencies	57	1,000	100	1,000	-
560.485 Dues & Publications	1,232	1,300	1,300	1,300	-
TOTAL OTHER SERVICES & CHARGES	370,130	592,300	333,900	579,700	(12,600)
CAPITAL OUTLAY					
560.530 Buildings & Structures	193,217	275,000	100,000	150,000	(125,000)
560.570 Equipment	116,290	140,000	-	40,000	(100,000)
TOTAL CAPITAL OUTLAY	309,507	415,000	100,000	190,000	(225,000)
TOTAL 560-PUBLIC WORKS ADMIN	<u>1,402,044</u>	<u>1,824,600</u>	<u>1,228,033</u>	<u>1,651,750</u>	<u>(172,850)</u>

Public Works - Administration

Positions	FY 2024	FY 2025
Director of Public Works	0.5	0.5
Executive Assistant	0.5	0.5
Public Works Project Coordinator	1.0	1.0
Fleet Services Supervisor	1.0	1.0
Mechanic	1.0	1.0
Facilities Maintenance Coordinator	<u>1.0</u>	<u>1.0</u>
Total Positions	5.0	5.0

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

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Director of Public Works	30	\$128,649	\$162,202	\$195,755
Fleet Services Supervisor	14	\$58,936	\$74,307	\$89,678
Public Works Project Coordinator	14	\$58,936	\$74,307	\$89,678
Facilities Maintenance Coordinator	12	\$53,456	\$67,398	\$81,340
Executive Assistant	12	\$53,456	\$67,398	\$81,340
Mechanic	8	\$43,979	\$55,449	\$66,919

**City of Live Oak
General Fund
2024/2025 Proposed Budget**

	<u>Audited 2022/23 Actual</u>	<u>Current FY 2023/24 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2024/25</u>	<u>Budget Increase/ (Decrease)</u>
STREET MAINTENANCE					
PERSONNEL SERVICES					
562.100 Salaries	221,803	257,000	187,500	275,900	18,900
562.199 Overtime	1,326	3,000	1,200	3,000	-
562.200 F.I.C.A. Taxes	15,922	20,000	14,500	21,000	1,000
562.210 Group Insurance	37,147	51,000	43,400	53,150	2,150
562.230 Retirement	40,435	50,000	37,000	55,000	5,000
562.240 Workers Comp Insurance	9,517	10,500	8,476	11,000	500
TOTAL PERSONNEL SERVICES	326,150	391,500	292,076	419,050	27,550
SUPPLIES EXPENSES					
562.300 Uniform Rentals	2,415	3,400	1,800	3,400	-
562.330 Minor Tools & Equipment	9,037	6,000	4,000	6,000	-
562.350 Safety Supplies	931	1,000	1,000	1,000	-
562.357 Construction & Maint	31,328	30,000	25,000	30,000	-
562.380 Street Maint Materials	24,674	85,000	22,000	85,000	-
TOTAL SUPPLIES EXPENSES	68,385	125,400	53,800	125,400	-
OTHER SERVICES & CHARGES					
562.400 Professional Fees	2,556	10,000	2,500	60,000	50,000
562.425 Conferences & Training	-	6,500	2,000	6,500	-
562.440 Utilities	103,352	120,000	117,000	120,000	-
562.445 Contract Maintenance	59,862	106,000	45,000	106,000	-
562.470 Equipment Rentals	1,800	18,000	5,000	18,000	-
562.461 Emergency Contingencies	-	100,000	-	100,000	-
562.480 Contingencies	-	500	-	500	-
TOTAL OTHER SERVICES & CHARGES	167,570	361,000	171,500	411,000	50,000
CAPITAL OUTLAY					
562.570 Equipment	-	70,000	70,000	129,000	59,000
TOTAL CAPITAL OUTLAY	-	70,000	70,000	129,000	59,000
TOTAL 562-STREET MAINTENANCE	<u>562,105</u>	<u>947,900</u>	<u>587,376</u>	<u>1,084,450</u>	<u>136,550</u>

Street Maintenance		
Positions	FY 2024	FY 2025
Assistant Public Works Director	0.5	0.5
Crew Leader	1.0	1.0
Heavy Equipment Operator	2.0	2.0
Street Maintenance Worker	<u>1.0</u>	<u>1.0</u>
Total Positions	4.5	4.5
<p>The Street Maintenance division of Public Works maintains the City's network of streets and right-of-ways by mowing, crack sealing, pothole patching; and maintains traffic control devices, stop signs, speed limits signs, traffic signals, pavement markings; and providing street lighting.</p>		

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Assistant Public Works Director	26	\$105,840	\$133,444	\$161,048
Crew Leader	11	\$50,911	\$64,189	\$77,467
Heavy Equipment Operator	9	\$46,178	\$58,222	\$70,265
Street Maintenance Worker	5	\$37,990	\$47,899	\$57,807

City of Live Oak
General Fund
2024/2025 Proposed Budget

	<u>Audited</u> <u>2022/23</u> <u>Actual</u>	<u>Current FY 2023/24</u> <u>Amended</u> <u>Budget</u>	<u>Projected</u> <u>End-of-Year</u>	<u>Proposed</u> <u>Budget</u> <u>FY 2024/25</u>	<u>Budget</u> <u>Increase/</u> <u>(Decrease)</u>
ANIMAL CONTROL					
PERSONNEL SERVICES					
564.100 Salaries	130,454	144,500	144,000	153,000	8,500
564.199 Overtime	16,652	24,000	15,000	24,000	-
564.200 F.I.C.A. Taxes	11,222	13,000	12,250	13,500	500
564.210 Group Insurance	26,386	30,000	28,500	31,000	1,000
564.230 Retirement	26,633	33,000	30,000	35,100	2,100
564.240 Workers Comp Insurance	4,230	5,000	4,036	5,000	-
TOTAL PERSONNEL SERVICES	215,577	249,500	233,786	261,600	12,100
SUPPLIES EXPENSES					
564.301 Uniform Purchases	1,338	2,685	1,400	2,565	(120)
564.310 Office Supplies	1,844	2,130	1,500	2,420	290
564.330 Animal Control Supplies	22,227	32,770	16,000	35,850	3,080
564.350 Safety Supplies	-	1,825	-	1,590	(235)
TOTAL SUPPLIES EXPENSES	25,409	39,410	18,900	42,425	3,015
OTHER SERVICES & CHARGES					
564.400 Professional Fees	22,229	33,366	25,000	41,595	8,229
564.402 Certifications & Testing	-	450	-	450	-
564.405 Minor Tools & Equipment	620	2,410	500	2,625	215
564.415 Cell Phone Expenses	1,637	2,412	1,800	2,412	-
564.425 Conferences & Training	2,847	7,600	2,000	6,700	(900)
564.445 Contract Maintenance	7,304	8,976	7,500	10,420	1,444
564.450 Equipment Maintenance	47	1,500	100	1,500	-
564.480 Contingencies	-	1,000	-	1,000	-
564.485 Dues & Publications	150	330	150	330	-
TOTAL OTHER SERVICES & CHARGES	34,834	58,044	37,050	67,032	8,988
CAPITAL OUTLAY					
564.570 Equipment	39,265	17,600	17,600	79,405	61,805
564.651 AC Donation Expenditures	12,850	-	-	-	-
564.586 Vehicles	34,000	-	-	-	-
TOTAL CAPITAL OUTLAY	86,115	17,600	17,600	79,405	61,805
TOTAL 564-ANIMAL CONTROL	361,935	364,554	307,336	450,462	85,908

Animal Control		
Positions	FY 2024	FY 2025
Animal Control Manager	1.0	1.0
Animal Control Officer	<u>2.0</u>	<u>2.0</u>
Total Positions	3.0	3.0
<p>The Animal Control department ensures the enforcement of city and state legislation relating to animal control and promotes responsible pet ownership through educational programs and sanitary animal housing and disposition services.</p>		

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Animal Control Manager	14	\$58,936	\$74,307	\$89,678
Animal Control Officer	6	\$39,890	\$50,294	\$60,697

**City of Live Oak
General Fund
2024/2025 Proposed Budget**

	<u>Audited 2022/23 Actual</u>	<u>Current FY 2023/24 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2024/25</u>	<u>Budget Increase/ (Decrease)</u>
PARKS MAINTENANCE					
PERSONNEL SERVICES					
565.100 Salaries	309,293	360,800	360,800	395,600	34,800
565.199 Overtime	8,459	8,000	6,000	8,000	-
565.200 F.I.C.A. Taxes	23,106	28,500	28,000	31,000	2,500
565.210 Group Insurance	53,184	75,000	60,000	80,000	5,000
565.230 Retirement	57,231	72,000	71,500	79,000	7,000
565.240 Workers Comp Insurance	10,575	11,500	9,283	11,500	-
TOTAL PERSONNEL SERVICES	461,848	555,800	535,583	605,100	49,300
SUPPLIES EXPENSES					
565.300 Uniform Rentals	4,879	6,200	6,200	6,200	-
565.330 Minor Tools & Equipment	10,697	8,000	50,000	8,000	-
565.331 Park Maintenance Supplies	22,448	20,000	18,000	22,000	2,000
565.350 Safety Supplies	623	1,000	500	1,000	-
565.357 Construction & Maint Supplies	30,273	80,000	50,000	60,000	(20,000)
TOTAL SUPPLIES EXPENSES	68,920	115,200	124,700	97,200	(18,000)
OTHER SERVICES & CHARGES					
565.400 Professional Fees	6,095	145,000	120,000	10,000	(135,000)
565.425 Conferences & Training	825	5,700	800	5,700	-
565.440 Utilities	23,074	27,000	24,000	27,000	-
565.441 Turf Maintenance	26,295	48,000	30,000	48,000	-
565.445 Contract Maintenance	146,588	108,000	90,000	108,000	-
TOTAL OTHER SERVICES & CHARGES	202,877	333,700	264,800	198,700	(135,000)
CAPITAL OUTLAY					
565.530 Buildings & Structures	-	100,000	113,400	-	(100,000)
565.588 Park Maintenance Equipment	21,871	-	-	35,000	35,000
TOTAL CAPITAL OUTLAY	21,871	100,000	113,400	35,000	(65,000)
TOTAL 565-PARKS MAINTENANCE	<u>755,516</u>	<u>1,104,700</u>	<u>1,038,483</u>	<u>936,000</u>	<u>(168,700)</u>

Park Maintenance			
Positions		FY 2024	FY 2025
Parks Supervisor		1.0	1.0
Heavy Equipment Operator		3.0	3.0
Parks Maintenance Worker		<u>3.0</u>	<u>3.0</u>
	Total Positions	7.0	7.0
<p>The Parks Maintenance division of Public Works supports over 100 acres of City parkland by providing grounds and facility maintenance, event support, and community engagement.</p>			

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Parks Supervisor	14	\$58,936	\$74,307	\$89,678
Heavy Equipment Operator	9	\$46,178	\$58,222	\$70,265
Parks Maintenance Worker	5	\$37,990	\$47,899	\$57,807

City of Live Oak
General Fund
2024/2025 Proposed Budget

	<u>Audited</u> <u>2022/23</u> <u>Actual</u>	<u>Current FY 2023/24</u>		<u>Proposed</u> <u>Budget</u> <u>FY 2024/25</u>	<u>Budget</u> <u>Increase/</u> <u>(Decrease)</u>
		<u>Amended</u> <u>Budget</u>	<u>Projected</u> <u>End-of-Year</u>		
RECREATION					
PERSONNEL SERVICES					
566.100 Salaries	75,916	79,500	79,500	83,500	4,000
566.110 Salaries - Rental Lifeguards	50,521	45,000	45,000	48,000	3,000
566.199 Overtime	4,027	15,000	6,000	15,000	-
566.200 F.I.C.A. Taxes	9,447	11,050	10,000	11,500	450
566.210 Group Insurance	11,796	13,000	12,500	14,000	1,000
566.230 Retirement	14,592	19,500	15,700	20,500	1,000
566.240 Workers Comp Insurance	2,908	3,250	2,624	3,250	-
TOTAL PERSONNEL SERVICES	169,207	186,300	171,324	195,750	9,450
SUPPLIES EXPENSES					
566.301 Uniform Purchases	2,671	3,100	2,700	3,500	400
566.315 Parks and Rec Commission Supplies	592	550	550	550	-
566.310 Office Supplies	585	1,300	600	1,500	200
566.330 Minor Tools & Equipment	1,594	2,500	1,500	2,500	-
566.332 Pool Maint Sup & Chemical	16,915	20,000	17,700	22,000	2,000
566.339 Safety Supplies	326	1,400	500	1,550	150
566.357 Construction & Maint Supplies	15,626	8,500	13,500	10,000	1,500
TOTAL SUPPLIES EXPENSES	38,309	37,350	37,050	41,600	4,250
OTHER SERVICES & CHARGES					
566.425 Conferences & Training	2,182	6,000	2,500	7,300	1,300
566.430 Advertising	1,693	4,500	2,000	5,000	500
566.440 Utilities	15,714	18,000	17,000	18,000	-
566.451 Recycling Projects	14,832	12,000	12,000	12,000	-
566.480 Contingencies	-	1,000	-	1,000	-
566.485 Dues & Publications	1,092	1,150	1,100	1,150	-
566.650 Recreational Event Exp	63,362	61,750	56,250	65,750	4,000
TOTAL OTHER SERVICES & CHARGES	98,875	104,400	90,850	110,200	5,800
CAPITAL OUTLAY					
566.530 Building	-	-	-	-	-
566.588 Pool Rehab	-	100,000	128,700	-	(100,000)
TOTAL CAPITAL OUTLAY	-	100,000	128,700	-	(100,000)
TOTAL 566-RECREATION	<u>306,391</u>	<u>428,050</u>	<u>427,924</u>	<u>347,550</u>	<u>(80,500)</u>

Recreation			
Positions		FY 2024	FY 2025
Recreation and Special Events Manager		<u>1.0</u>	<u>1.0</u>
	Total Positions	1.0	1.0
<p>The Recreation division of Public Works provides opportunity and access for all residents and visitors to events, programs, and facilities that enhance the health and wellbeing of our community.</p>			

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Recreation and Special Events Manager	14	\$58,936	\$74,307	\$89,678

**City of Live Oak
General Fund
2024/2025 Proposed Budget**

	<u>Audited 2022/23 Actual</u>	<u>Current FY 2023/24 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2024/25</u>	<u>Budget Increase/ (Decrease)</u>
PLANNING & ZONING					
PERSONNEL SERVICES					
680.100 Salaries	92,409	93,000	50,000	100,000	7,000
680.199 Overtime	-	100	-	100	-
680.200 F.I.C.A. Taxes	7,008	7,500	4,000	8,000	500
680.210 Group Insurance	6,360	7,500	7,500	10,500	3,000
680.230 Retirement	16,670	18,000	8,000	20,000	2,000
680.240 Workers Comp Insurance	238	250	202	300	50
TOTAL PERSONNEL SERVICES	122,685	126,350	69,702	138,900	12,550
SUPPLIES EXPENSES					
680.301 Uniform Purchases	255	1,000	300	1,000	-
680.310 Office Supplies	1,222	800	500	800	-
680.330 Minor Tools & Equipment	702	800	800	800	-
680.393 Maps	692	3,000	250	3,000	-
TOTAL SUPPLIES EXPENSES	2,871	5,600	1,850	5,600	-
OTHER SERVICES & CHARGES					
680.400 Professional Fees	33,908	103,000	40,500	115,000	12,000
680.425 Conferences & Training	3,282	8,500	1,000	12,000	3,500
680.480 Contingencies	111	500	-	500	-
680.485 Dues & Publications	200	2,800	300	2,800	-
TOTAL OTHER SERVICES & CHARGES	37,501	114,800	41,800	130,300	15,500
TOTAL 680-PLANNING & ZONING	163,057	246,750	113,352	274,800	28,050

Planning & Zoning		
Positions	FY 2024	FY 2025
Assistant City Manager	<u>0.70</u>	<u>0.70</u>
Total Positions	0.70	0.70
<p>The Planning and Zoning department records and stores all documents and information associated with City zoning, training and educational support of the Planning and Zoning Commission, and administration of the Board of Adjustment.</p>		

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Assistant City Manager	31	\$135,082	\$170,313	\$205,543

**City of Live Oak
General Fund
2024/2025 Proposed Budget**

	<u>Audited 2022/23 Actual</u>	<u>Current FY 2023/24 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2024/25</u>	<u>Budget Increase/ (Decrease)</u>
DEVELOPMENT SERVICES					
PERSONNEL SERVICES					
682.100 Salaries	81,982	97,500	77,800	111,000	13,500
682.199 Overtime	1,160	1,500	1,000	1,500	-
682.200 F.I.C.A. Taxes	6,426	7,500	6,100	8,750	1,250
682.210 Group Insurance	14,474	20,000	20,000	15,000	(5,000)
682.230 Retirement	15,053	19,000	16,200	22,250	3,250
682.240 Workers Comp Insurance	846	900	727	900	-
TOTAL PERSONNEL SERVICES	119,941	146,400	121,827	159,400	13,000
SUPPLIES EXPENSES					
682.300 Uniform Cleaning Allowance	1,100	1,800	1,200	1,800	-
682.301 Uniform Purchases	3,590	2,385	2,000	1,500	(885)
682.310 Office Supplies	13,011	4,500	4,500	4,500	-
682.330 Minor Tools and Equipment	2,641	8,900	1,500	15,000	6,100
682.393 Maps	-	750	-	750	-
TOTAL SUPPLIES EXPENSES	20,342	18,335	9,200	23,550	5,215
OTHER SERVICES & CHARGES					
682.400 Professional Fees	210,338	90,000	38,000	105,000	15,000
682.425 Conferences & Training	2,987	7,000	1,500	7,000	-
682.445 Contract Maintenance	1,882	25,000	12,000	25,000	-
682.480 Contingencies	-	1,500	-	1,500	-
682.485 Dues & Publications	318	1,215	250	1,215	-
TOTAL OTHER SERVICES & CHARGES	215,525	124,715	51,750	139,715	15,000
TOTAL 682-DEVELOPMENT SERVICES	355,808	289,450	182,777	322,665	33,215

Development Services		
Positions	FY 2024	FY 2025
Code Enforcement Supervisor	1.0	1.0
Code Enforcement Officer	<u>1.0</u>	<u>1.0</u>
Total Positions	2.0	2.0
<p>The Development Services department provides plan reviews, code enforcement, building inspections, health and safety inspections, permitting for the City, and ensures a safe environment by maintaining compliance with building codes and City ordinances.</p>		

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Code Enforcement Supervisor	14	\$58,936	\$74,307	\$89,678
Code Enforcement Officer	9	\$46,178	\$58,222	\$70,265

**City of Live Oak
General Fund
2024/2025 Proposed Budget**

	<u>Audited 2022/23 Actual</u>	<u>Current FY 2023/24 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2024/25</u>	<u>Budget Increase/ (Decrease)</u>
INFORMATION TECHNOLOGY					
SUPPLIES EXPENSES					
685.315 Data Processing Supplies	4,285	6,000	4,000	6,000	-
685.330 Minor Tools & Equipment	-	1,500	500	1,500	-
TOTAL SUPPLIES EXPENSES	4,285	7,500	4,500	7,500	-
OTHER SERVICES & CHARGES					
685.400 Professional Fees	128,799	148,000	135,000	148,000	-
685.415 Internet Access Fees	7,240	23,040	9,000	23,040	-
685.425 Conferences & Training	1,800	5,000	3,000	5,000	-
685.445 Maintenance Contracts	176,248	160,000	155,000	174,500	14,500
685.452 Computer Maint & Fees	-	4,500	-	4,500	-
685.480 Contingencies	-	20,000	-	20,000	-
685.485 Dues & Publications	-	350	-	350	-
TOTAL OTHER SERVICES & CHARGES	314,087	360,890	302,000	375,390	14,500
CAPITAL OUTLAY					
685.579 Computer Equipment	63,358	91,750	60,000	66,210	(25,540)
685.591 Software	35,106	40,000	40,000	46,300	6,300
TOTAL CAPITAL OUTLAY	98,464	131,750	100,000	112,510	(19,240)
TOTAL 685-INFORMATION TECH	416,836	500,140	406,500	495,400	(4,740)

**City of Live Oak
General Fund
2024/2025 Proposed Budget**

	Audited	Current FY 2023/24		Proposed	Budget
	2022/23	Amended	Projected	Budget	Increase/
	Actual	Budget	End-of-Year	FY 2024/25	(Decrease)
OTHER FINANCING USES					
TRANSFER OUT					
700.025 Transfer out-Abatement Fund	-	10,000	10,000	-	(10,000)
700.035 Transfer to Asset Replacement Fd	408,980	956,319	956,319	1,152,529	196,210
700.046 Transfer to Capital Projects Fund	2,891,000	1,200,000	1,200,000	1,000,000	(200,000)
700.019 Transfer to Regional SWAT Fund	6,500	6,500	6,500	6,500	-
700.600 Transfer to Utility Operations	-	-	-	-	-
TOTAL TRANSFERS OUT	3,306,480	2,172,819	2,172,819	2,159,029	(13,790)

**City of Live Oak
General Fund
Capital Requests
2024/2025 Proposed Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
City Secretary			
10-405.579	Office Equipment		
	Scanner for Laserfiche	\$ 1,500	
10-405.591	Software		
	Open records management system	12,000	
	Archive Social (software for social media retention)	<u>8,000</u>	\$ 21,500
Municipal Court			
10-430.578	Office Furniture		
	Desks/workstations		15,000
Finance Department			
10-470.578	Office Equipment		
	Credit Card Machines	9,000	
10-470.591	Software		
	Time & Attendance Software/License, Install/Train, Hardw	<u>26,000</u>	35,000
Police Department			
10-530.583	Safety Equipment		
	(8) Body armor - replacement patrol	9,720	
	Tactical Vests	3,640	
	Self-aid/Buddy-aid medical kits	480	
	Medical kit carriers	150	
	Stop stick piranha	500	
	Go bags	5,750	
	PPE equipment	3,000	
10-530.595	Other Capital		
	Utility Software	50,525	
10-530.651	PD Donation Expenditures		
	Various program/projects/items	<u>-</u>	73,765
Communications Department			
10-535.574	Communication Equipment		
	Exacom Refresher	34,375	
	Exacom extended Warranty	<u>5,155</u>	39,530

**City of Live Oak
General Fund
Capital Requests
2024/2025 Proposed Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Fire Department			
10-540.530	Buildings		
	Chief360 Automatic Radio Dispatching installation	35,000	
	Fire Department Seal/Building Signage Front Door	15,000	
10-540.580	Operating Equipment		
	TNT Combo-Tool, Ram with extensions, 2 strut kit	<u>34,000</u>	84,000
Public Works			
10-560.530	Building & Structures		
	Energy conservation measures	50,000	
	Update city facilities	100,000	
10-560.570	Equipment		
	Facility Signage (Carry over)	<u>40,000</u>	190,000
Street Maintenance			
10-562.570	Equipment		
	Portable LED Message Boards	25,000	
	Front End Loader (Replace W17) **Only if grant is awarec	270,000	
	If awarded, maximum grant amount could be:	<u>(166,000)</u>	129,000
Animal Control			
10-564.570	Operating Equipment		
	Cat Cages	39,405	
	Yard Expansion	<u>40,000</u>	79,405
Parks Maintenance			
10-565.530	Building & Structures		
	Rehab game fields (Recurring)	-	
10-565.588	Park Maintenance Equipment		
	Decorative Trash Receptacles (35)	<u>35,000</u>	35,000

**City of Live Oak
General Fund
Capital Requests
2024/2025 Proposed Budget**

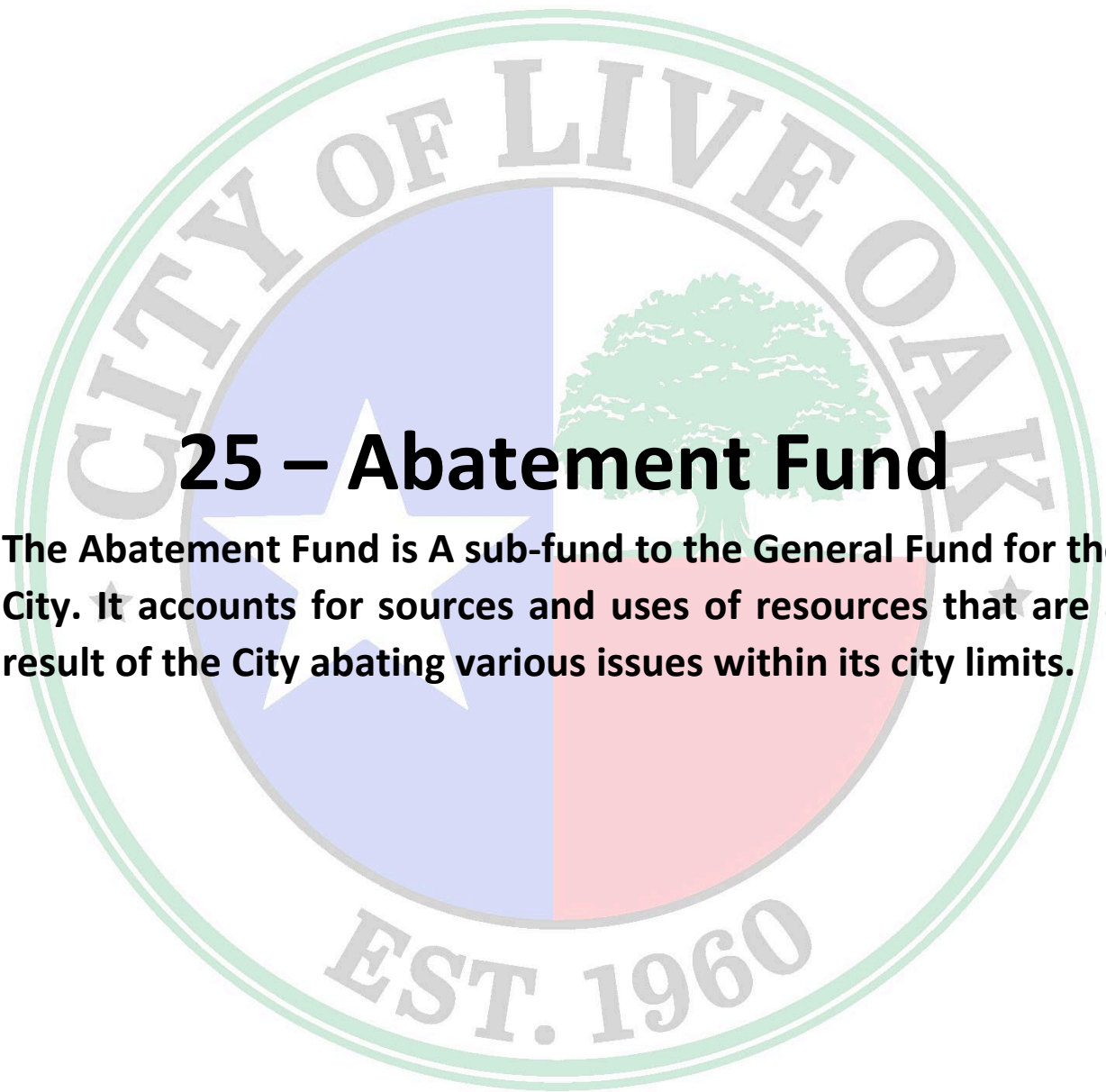
Department/ Account Number	Item Description	Item Cost	Department Cost
Information Technology			
10-685.579	Computer Equipment		
	(8) Dell Optiplex Plus 7000 Series - PC replacement plan	9,600	
	(4) Dell Latitude 15 3500 Series laptops	5,800	
	Monitors (6-24 inch, 2-32 inch)	1,740	
	Upgrade Phone System	29,000	
	Verkada Environmental Sensors	8,570	
	Verkada Cameras	6,500	
	Various other hardware requests	5,000	
10-685.591	Software		
	MS 365 Business Standard (69 licenses*\$12.50/month)	10,356	
	MS 365 Apps for Business (26 licenses*\$8.30/month)	2,592	
	MS 365 Business Basic (79 licenses*\$6.00/month)	5,688	
	SentinelOne Automated Threat Removal (146*\$6.65/month)	11,652	
	Huntress MDR (158*\$2.98/month)	5,652	
	Cartegraph Fleet Management Software Upgrade (recur)	6,000	
	Adobe Acrobat, other miscellaneous requests	4,360	112,510
	Total General Fund Capital Requests (Funded)		<u>\$ 814,710</u>

**City of Live Oak
General Fund
Reserve Funded Items
2024/2025 Proposed Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Capital Requests		\$ 814,710	
Transfer to Capital Project Fund for various projects		1,000,000	
Less amount funded through recurring revenue		<u>(187,218)</u>	\$ 1,627,492
Transfer to Asset Replacement (Capital)		1,152,529	
Less amount funded through recurring revenue		<u>(340,000)</u>	812,529
City Council			
10-401.480	Contingencies		200,000
City Manager			
10-402.480	Contingencies		18,000
Municipal Court			
10-430.410	Warrant Collection Fees (Old Warrants)		15,000
Police Department			
10-530.400	Prof Fees - Legal assistance for special projects/reviews)		-
10-530.480	Contingencies (Video equipment failure)		20,000
Dispatch (Communications)			
10-535.480	Contingencies (Radio equipment failure and/or programming)		9,500
Fire Department			
10-540.480	Contingencies (Repairs to the older fire apparatuses)		60,000
Public Works			
10-560-461	Emergency Contingencies		
	Unforeseen Maintenance Issues	20,000	
	Fuel costs over anticipated \$ per gallon	41,840	
	Major HVAC Repairs/Replacements	20,360	
	Major mechanical Repairs	18,800	
	Fleet accident repairs and reconditioning	<u>9,000</u>	110,000

**City of Live Oak
General Fund
Reserve Funded Items
2024/2025 Proposed Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Street Maintenance			
10-562.461	Emergency Contingencies for major street repairs		100,000
Information Technology			
10-685.480	Contingencies		<u>20,000</u>
	Total Reserve Funded Items		<u><u>\$ 2,992,521</u></u>



25 – Abatement Fund

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

**ABATEMENT FUND
PROPOSED BUDGET
FISCAL YEAR 2024/2025**

Beginning Fund Balance October 1, 2024:						\$ 53,654
Estimated Revenues:						7,000
Proposed Expenditures:						
	Personnel		Other	Capital	Total	
<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>Services & Charges</u>	<u>Outlay</u>	<u>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, 2025:						<u>\$ 44,654</u>

**ABATEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2023/2024
(AS AMENDED)**

Beginning Fund Balance October 1, 2023:						\$ 12,154
Estimated Revenues:						17,000
Approved Expenditures:						
	Personnel		Other	Capital	Total	
<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>Services & Charges</u>	<u>Outlay</u>	<u>Expenditures</u>	
Abatement Services Expenses	-	-	16,000	-	16,000	
Total Expenditures	-	-	16,000	-	16,000	
Net Revenues/Expenditures						<u>1,000</u>
Ending Fund Balance September 30, 2024:						<u>\$ 13,154</u>

**City of Live Oak
Abatement Fund
2024/2025 Proposed Budget**

	<u>Audited 2022/23 Actual</u>	<u>Current FY 2023/24 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2024/25</u>	<u>Budget Increase/ (Decrease)</u>
REVENUES					
SERVICE USE FEES					
344.500 Weed Cleaning & Removal	<u>(1,400)</u>	<u>7,000</u>	<u>36,500</u>	<u>7,000</u>	<u>-</u>
TOTAL GRANTS & INTER-GOVT.	<u>(1,400)</u>	<u>7,000</u>	<u>36,500</u>	<u>7,000</u>	<u>-</u>
INTER-FUND REVENUES					
384.500 Transfer In	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>
TOTAL INTER-FUND REVENUES	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>
TOTAL REVENUES	<u>(1,400)</u>	<u>17,000</u>	<u>46,500</u>	<u>7,000</u>	<u>(10,000)</u>
EXPENDITURES					
OTHER SERVICES & CHARGES					
400.400 Professional Fees	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>-</u>
560.445 Contractual Maintenance	<u>2,000</u>	<u>15,000</u>	<u>5,000</u>	<u>15,000</u>	<u>-</u>
TOTAL OTHER SERVICES & CHARGES	<u>2,000</u>	<u>16,000</u>	<u>5,000</u>	<u>16,000</u>	<u>-</u>
TOTAL EXPENDITURES	<u>2,000</u>	<u>16,000</u>	<u>5,000</u>	<u>16,000</u>	<u>-</u>

The background of the slide features a large, faint watermark of the City of Live Oak seal. The seal is circular with a green border. Inside the border, the words "CITY OF LIVE OAK" are written in a semi-circle at the top, and "EST. 1960" is at the bottom. The center of the seal is divided into four quadrants: top-left is light blue, top-right is white, bottom-left is light blue, and bottom-right is light red. A green tree is positioned in the center, overlapping the white and red quadrants.

35 – Asset Replacement Fund

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

**ASSET REPLACEMENT FUND
PROPOSED BUDGET
FISCAL YEAR 2024/2025**

Beginning Fund Balance October 1, 2024:					\$ 3,350,921
Estimated Revenues:				1,569,707	
Proposed 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	-	-	-	1,004,500	1,004,500
Total Expenditures	-	-	-	1,004,500	1,004,500
Net Revenues/Expenditures					<u>565,207</u>
Ending Fund Balance September 30, 2025:					<u><u>\$ 3,916,128</u></u>

**ASSET REPLACEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2023/2024
(AS AMENDED)**

Beginning Fund Balance October 1, 2023:					\$ 2,752,335
Estimated Revenues:				1,241,409	
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Capital Outlay	-	-	-	964,000	964,000
Total Expenditures	-	-	-	964,000	964,000
Net Revenues/Expenditures					<u>277,409</u>
Ending Fund Balance September 30, 2024:					<u><u>\$ 3,029,744</u></u>

City of Live Oak
Asset Replacement Fund
2024/2025 Proposed Budget

	<u>Audited</u> <u>2022/23</u> <u>Actual</u>	<u>Current FY 2023/24</u>		<u>Proposed</u> <u>Budget</u> <u>FY 2024/25</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					
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	116,431	65,000	145,000	90,000	25,000
364.000 Sale of Fixed Assets	55,141	-	28,050	-	-
TOTAL INTEREST & MISCELLANEOUS	171,572	65,000	173,050	90,000	25,000
OTHER FINANCING SOURCES					
390.100 Transfers From General Fund	408,980	956,319	956,319	1,152,529	196,210
390.101 Transfers From Storm Water	35,693	43,231	43,231	87,869	44,638
390.500 Transfers From EDC	58,702	176,859	176,859	239,309	62,450
TOTAL OTHER FINANCING SOURCES	503,375	1,176,409	1,176,409	1,479,707	303,298
TOTAL REVENUES	674,947	1,241,409	1,349,459	1,569,707	328,298

City of Live Oak
Asset Replacement Fund
2024/2025 Proposed Budget

	<u>Audited 2022/23 Actual</u>	<u>Current FY 2023/24 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2024/25</u>	<u>Budget Increase/ (Decrease)</u>
EXPENDITURES					
POLICE DEPARTMENT					
CAPITAL OUTLAY					
530.586 Vehicles	205,673	92,000	147,160	188,000	96,000
530.597 Vehicle Equipment	<u>129,838</u>	<u>48,000</u>	<u>48,633</u>	<u>94,000</u>	<u>46,000</u>
TOTAL CAPITAL OUTLAY	335,511	140,000	195,793	282,000	142,000
TOTAL 530-POLICE DEPARTMENT	<u>335,511</u>	<u>140,000</u>	<u>195,793</u>	<u>282,000</u>	<u>142,000</u>
STREET MAINTENANCE					
CAPITAL OUTLAY					
562.580 Operating Equipment	<u>-</u>	<u>25,000</u>	<u>20,787</u>	<u>120,000</u>	<u>95,000</u>
TOTAL CAPITAL OUTLAY	-	25,000	20,787	120,000	95,000
TOTAL 562-STREET MAINTENANCE	<u>-</u>	<u>25,000</u>	<u>20,787</u>	<u>120,000</u>	<u>95,000</u>
PARKS MAINTENANCE					
CAPITAL OUTLAY					
565.580 Operating Equipment	-	240,000	-	290,000	50,000
565.586 Vehicles	<u>87,181</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	87,181	240,000	-	290,000	50,000
TOTAL 565-PARKS MAINTENANCE	<u>87,181</u>	<u>240,000</u>	<u>-</u>	<u>290,000</u>	<u>50,000</u>
INFORMATION TECHNOLOGY					
CAPITAL OUTLAY					
685.579 Computer Equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>160,000</u>	<u>160,000</u>
TOTAL CAPITAL OUTLAY	-	-	-	160,000	160,000
TOTAL 685-INFORMATION TECHNOLOGY	<u>-</u>	<u>-</u>	<u>-</u>	<u>160,000</u>	<u>160,000</u>

City of Live Oak
Asset Replacement Fund
2024/2025 Proposed Budget

	<u>Audited 2022/23 Actual</u>	<u>Current FY 2023/24 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2024/25</u>	<u>Budget Increase/ (Decrease)</u>
STORM WATER					
CAPITAL OUTLAY					
567.586 Vehicles	-	-	-	65,000	65,000
567.580 Operating Equipment	<u>48,081</u>	<u>414,000</u>	<u>408,391</u>	<u>-</u>	<u>(414,000)</u>
TOTAL CAPITAL OUTLAY	48,081	414,000	408,391	65,000	(349,000)
TOTAL 567-STORM WATER	<u>48,081</u>	<u>414,000</u>	<u>408,391</u>	<u>65,000</u>	<u>(349,000)</u>
FIRE DEPARTMENT					
CAPITAL OUTLAY					
540.586 Vehicles	<u>82,028</u>	<u>30,000</u>	<u>10,945</u>	<u>87,500</u>	<u>57,500</u>
TOTAL CAPITAL OUTLAY	82,028	30,000	10,945	87,500	57,500
TOTAL 540-FIRE DEPARTMENT	<u>82,028</u>	<u>30,000</u>	<u>10,945</u>	<u>87,500</u>	<u>57,500</u>
DEVELOPMENT SERVICES					
CAPITAL OUTLAY					
682.586 Vehicles	<u>35,954</u>	<u>65,000</u>	<u>65,166</u>	<u>-</u>	<u>(65,000)</u>
TOTAL CAPITAL OUTLAY	35,954	65,000	65,166	-	(65,000)
TOTAL 682-DEVELOPMENT SERVICES	<u>35,954</u>	<u>65,000</u>	<u>65,166</u>	<u>-</u>	<u>(65,000)</u>
ECONOMIC DEVELOPMENT CORPORATION					
CAPITAL OUTLAY					
400.586 Vehicles	<u>-</u>	<u>50,000</u>	<u>49,791</u>	<u>-</u>	<u>(50,000)</u>
TOTAL CAPITAL OUTLAY	-	50,000	49,791	-	(50,000)
TOTAL 400-ECONOMIC DEV. CORP.	<u>-</u>	<u>50,000</u>	<u>49,791</u>	<u>-</u>	<u>(50,000)</u>
TOTAL EXPENDITURES	<u>588,755</u>	<u>964,000</u>	<u>750,873</u>	<u>1,004,500</u>	<u>40,500</u>

**GENERAL FUND DEPRECIATION SCHEDULE
FOR THE FISCAL YEAR ENDING 9/30/2025**

Description		Purchase Date	Cost	Yrs Life	Accum Depreciation	Prior Depreciation	Current Depreciation	Balance	Dept
2002 Freightliner FL-70 Chassis Dump Truck	M6	2/1/2002	\$43,234	10	\$43,234	\$43,234	\$0	\$0	Streets
2002 RDS Spreader & Ice Control (Truck)	M6	11/27/2002	\$22,011	7	\$22,011	\$22,011	\$0	\$0	PW
Pitney Bowes	N/A	11/2/2006	\$6,899	5	\$6,899	\$6,899	\$0	\$0	CS
2008 Jacobsen HR9016 Mower	PK2	10/16/2008	\$66,465	7	\$66,465	\$66,465	\$0	\$0	Parks
Vehicle Equipment	N/A	9/30/2008	\$31,132	5	\$31,132	\$31,132	\$0	\$0	Police
2012 John Deere Tractor	PK11	4/18/2012	\$30,720	10	\$30,720	\$30,720	\$0	\$0	Parks
2012 Jacobsen 9016 Rotary Mower	PK40	10/31/2012	\$78,991	7	\$78,991	\$78,991	\$0	\$0	Parks
2013 Kawasaki 4010 Mule	PK23	1/7/2015	\$14,059	10	\$14,059	\$12,654	\$1,405	\$0	Parks
2015 In-Car Video Equipment (4)	N/A	9/30/2015	\$22,880	5	\$22,880	\$22,880	\$0	\$0	Police
Defibrillator/Monitor	N/A	4/7/2015	\$37,577	5	\$37,577	\$37,577	\$0	\$0	Fire
Thermo Imaging Camera	N/A	6/11/2015	\$13,037	5	\$13,037	\$13,037	\$0	\$0	Fire
2016 Mule ATV	PK261	10/31/2015	\$14,145	10	\$12,735	\$11,320	\$1,415	\$1,410	PW
2016 Mule ATV	PK551	10/31/2015	\$14,145	10	\$12,735	\$11,320	\$1,415	\$1,410	Parks
2016 Ford Interceptor w/ equipment	P57A	9/30/2016	\$46,043	5	\$46,043	\$46,043	\$0	\$0	Police
2016 Chevy Tahoe w/ equipment	Chief1	9/30/2016	\$48,330	5	\$48,330	\$48,330	\$0	\$0	Fire
2016 Chevy 2500 4WD w/ equip	Insp1	9/30/2016	\$37,533	5	\$37,533	\$37,533	\$0	\$0	Fire
2017 Ford Explorer w/ equipment	P71A	9/30/2017	\$53,517	5	\$53,517	\$53,517	\$0	\$0	Police
2017 Toyota 4-Runner w/ equipment	P72A	9/30/2017	\$36,000	5	\$36,000	\$36,000	\$0	\$0	Police
2017 Ford Explorer w/ equipment	P73	9/30/2017	\$27,500	5	\$27,500	\$27,500	\$0	\$0	Police
2nd Code Compliance Vehicle	DS3	3/1/2017	\$22,716	5	\$22,716	\$22,716	\$0	\$0	Dev Srvs
2017 Chevy Colorado	AD2	3/1/2017	\$24,387	5	\$24,387	\$24,387	\$0	\$0	Recreation
SCBA Equipment	N/A	6/1/2017	\$220,758	10	\$176,608	\$154,532	\$22,076	\$44,150	Fire
2018 Fire Truck (Pumper)	E160A	9/30/2018	\$708,026	20	\$247,807	\$212,406	\$35,401	\$460,219	Fire
Virtual Server Project	N/A	9/30/2018	\$78,685	5	\$78,685	\$78,685	\$0	\$0	IT
2018 Chevy Colorado	DS2	2/28/2018	\$23,028	5	\$23,028	\$23,028	\$0	\$0	Dev Serv
2018 Chevy 2500 Pickup	ACO1	9/30/2018	\$30,000	5	\$30,000	\$30,000	\$0	\$0	AC
2018 Ventrac with attachments	PK12	4/27/2018	\$28,999	7	\$28,999	\$24,858	\$4,141	\$0	Parks
Kohler Generator	PWGen	9/30/2018	\$33,423	10	\$16,710	\$13,368	\$3,342	\$16,713	PW
Exmark mower	PK71	3/22/2019	\$17,671	5	\$17,671	\$17,671	\$0	\$0	Parks
Exmark mower	PK72	3/22/2019	\$17,671	5	\$17,671	\$17,671	\$0	\$0	Parks
2019 John Deere Skid Steer	M84	5/15/2019	\$47,731	7	\$40,512	\$33,693	\$6,819	\$7,219	PW
2019 3/4 ton trucks	M1	9/30/2019	\$31,288	5	\$31,288	\$31,288	\$0	\$0	PW
2019 3/4 ton trucks	M2	9/30/2019	\$31,287	5	\$31,287	\$31,287	\$0	\$0	PW
2019 Ford Interceptor	P91	9/30/2019	\$55,935	5	\$55,935	\$55,935	\$0	\$0	Police
2019 Ford Interceptor	P92	9/30/2019	\$55,934	5	\$55,934	\$55,934	\$0	\$0	Police
2019 Ford Interceptor CID	P93A	9/30/2019	\$41,162	5	\$41,162	\$41,162	\$0	\$0	Police
2020 Lazer Z Diesel Mower	PK26	3/4/2020	\$18,026	5	\$18,026	\$14,420	\$3,606	\$0	Parks
2020 F350 Command Truck	FSC160	9/30/2020	\$124,713	10	\$62,355	\$49,884	\$12,471	\$62,358	Fire
2020 Chevy Tahoe w/ equipment	P01	9/30/2020	\$54,014	5	\$54,014	\$43,212	\$10,802	\$0	Police
2020 Chevy Tahoe w/ equipment	P02	9/30/2020	\$54,014	5	\$54,014	\$43,212	\$10,802	\$0	Police

**GENERAL FUND DEPRECIATION SCHEDULE
FOR THE FISCAL YEAR ENDING 9/30/2025**

Description		Purchase Date	Cost	Yrs Life	Accum Depreciation	Prior Depreciation	Current Depreciation	Balance	Dept
2020 Chevy Tahoe w/ equipment	P04A	9/30/2020	\$56,133	5	\$56,133	\$44,908	\$11,225	\$0	Police
2020 F350 Super Duty Booster	B160	9/30/2020	\$49,357	5	\$39,484	\$29,613	\$9,871	\$9,873	Fire
Polaris ATV		9/30/2021	\$26,900	5	\$21,520	\$16,140	\$5,380	\$5,380	Police
Air Purification System/Compressor	N/A	9/30/2021	\$53,515	5	\$42,812	\$32,109	\$10,703	\$10,703	Fire
2022 Chevy Tahoe w/ equipment	P21	9/30/2021	\$59,803	5	\$47,844	\$35,883	\$11,961	\$11,959	Police
2022 Chevy Tahoe w/ equipment	P22	9/30/2021	\$59,803	5	\$47,844	\$35,883	\$11,961	\$11,959	Police
2022 Chevy Tahoe w/ equipment	P23	9/30/2021	\$59,803	5	\$47,844	\$35,883	\$11,961	\$11,959	Police
2021 Ford Explorer w/ equipment	P14A	9/30/2021	\$41,956	5	\$33,565	\$25,174	\$8,391	\$8,391	Police
2021 GMC 1/2 ton	PK4	9/30/2021	\$34,760	5	\$27,808	\$20,856	\$6,952	\$6,952	Parks
2022 Chevy Tahoe w/equipment	P24	9/30/2022	\$62,273	5	\$37,365	\$24,910	\$12,455	\$24,908	Police
2022 Cracksealer - Crafcoc	M19	9/30/2022	\$78,214	10	\$23,463	\$15,642	\$7,821	\$54,750	Streets
Marque at Bridlewood	N/A	9/30/2022	\$51,838	8	\$19,440	\$12,960	\$6,480	\$32,398	PW
2022 Ford F150 (Split)	MW1A	9/30/2022	\$14,154	5	\$8,493	\$5,662	\$2,831	\$5,661	PW/Util/SW
Main Park playground equipment	Acorn	9/30/2022	\$214,868	10	\$42,974	\$21,487	\$21,487	\$171,894	Parks/EDC
Woodcrest Park playground equipment	Woodcrest	n/a	\$600,000	5	\$240,000	\$120,000	\$120,000	\$360,000	Parks/EDC
Main Park playground equipment	Hilltop	9/30/2023	\$400,000	10	\$40,000	\$0	\$40,000	\$360,000	Parks/EDC
Future Fire Pumper Truck replacement	n/a	n/a	\$1,100,000	5	\$440,000	\$220,000	\$220,000	\$660,000	Fire
2023 Ford F250 3/4 ton	PK	2/1/2023	\$43,590	5	\$17,436	\$8,718	\$8,718	\$26,154	Parks
2023 Ford F250 3/4 ton	PK	2/1/2023	\$43,590	5	\$17,436	\$8,718	\$8,718	\$26,154	Parks
2023 Chevy Tahoe	Insp	9/30/2023	\$61,597	5	\$24,638	\$12,319	\$12,319	\$36,959	Fire
2022 Chevy Tahoe	P25	9/30/2023	\$78,905	5	\$31,562	\$15,781	\$15,781	\$47,343	Police
2022 Ford Explorer	P28	9/30/2023	\$73,219	5	\$29,288	\$14,644	\$14,644	\$43,931	Police
2022 Ford Explorer	P29	9/30/2023	\$73,219	5	\$29,288	\$14,644	\$14,644	\$43,931	Police
2022 F150 CID	P26A	9/30/2023	\$45,964	5	\$18,386	\$9,193	\$9,193	\$27,578	Police
2022 GMC Canyon 2WD	DS	12/30/2022	\$35,954	5	\$14,382	\$7,191	\$7,191	\$21,572	Dev Serv
Marque on Forest Bluff	N/A	9/30/2023	\$51,838	8	\$12,960	\$6,480	\$6,480	\$38,878	PW
2024 Pierce Enforcer Ascendant Aerial Truck	Ladder160	6/30/2024	\$1,764,910	20	\$88,246	\$0	\$88,246	\$1,676,665	Fire
2024 Pierce Enforcer MEGA PUC Pumper Truck	E160B	6/30/2024	\$931,381	20	\$46,569	\$0	\$46,569	\$884,812	Fire
2023 Chevy Tahoe LT	AD3	9/30/2024	\$65,166	5	\$13,033	\$0	\$13,033	\$52,133	Admin
2024 Kubota ATV	M31	9/30/2024	\$20,787	5	\$4,157	\$0	\$4,157	\$16,630	Streets
2024 Ford Interceptor	P42	9/30/2024	\$67,036	5	\$13,407	\$0	\$13,407	\$53,629	Police
2024 Chevy Tahoe	P43	9/30/2024	\$77,756	5	\$15,551	\$0	\$15,551	\$62,205	Police
2023 F150	P31A	9/30/2024	\$51,000	5	\$10,200	\$0	\$10,200	\$40,800	Police
Transfer to Asset Replacement Fund			\$8,812,974		\$3,373,333	\$2,451,310	\$922,023	\$5,439,641	
25% Surcharge							\$1,152,529		

**EDC DEPRECIATION SCHEDULE
FOR THE FISCAL YEAR ENDING 9/30/2025**

Description		Purch Date	Cost	Yrs Life	Accum Depreciation	Prior Depreciation	Current Depreciation	Balance	Dept
Main Park playground equipment	Acorn	9/30/2022	\$214,868	10	\$42,974	\$21,487	\$21,487	\$171,894	EDC/Parks
Woodcrest Park playground equipment	Woodcrest	n/a	\$600,000	5	\$240,000	\$120,000	\$120,000	\$360,000	EDC/Parks
Main Park playground equipment	Hilltop	9/30/2023	\$400,000	10	\$40,000	\$0	\$40,000	\$360,000	EDC/Parks
2023 Chevy Traverse	EDC1	9/30/2024	\$49,800	5	\$9,960	\$0	\$9,960	\$39,840	EDC
Transfer to Asset Replacement Fund			\$1,264,668		\$332,934	\$141,487	\$191,447	\$931,734	
25% Surcharge							\$239,309		

**STORM WATER UTILITY FUND DEPRECIATION SCHEDULE
FOR THE FISCAL YEAR ENDING 9/30/2025**

Description		Purch Date	Cost	Yrs Life	Accum Depreciation	Prior Depreciation	Current Depreciation	Balance	Dept
2002 Howard 30-60 Rotary Tiller	SWM8A1	5/1/2002	\$5,318	5	\$5,318	\$5,318	\$0	\$0	Storm Water
2004 Vermer BC1800 XL Brush Chipper	SWM74	11/9/2004	\$35,299	10	\$35,299	\$35,299	\$0	\$0	Storm Water
2011 Vermeer 400TX Mini Skid Steer	SW21	1/21/2011	\$16,596	7	\$16,596	\$16,596	\$0	\$0	Storm Water
2015 Ventrac Mower and Attachments	SW4	1/13/2015	\$31,919	7	\$31,919	\$31,919	\$0	\$0	Storm Water
2015 Tractor with Mower	SW25/26	8/27/2015	\$52,000	10	\$52,000	\$46,800	\$5,200	\$0	Storm Water
2016 Mule ATV	SW18	10/31/2015	\$14,145	10	\$12,735	\$11,320	\$1,415	\$1,411	Storm Water
2018 Chevy 1/2 ton	SW3	9/30/2019	\$39,795	5	\$39,795	\$39,272	\$523	\$0	Storm Water
2020 Lazer Z Diesel Mower	SW28	3/4/2020	\$18,026	5	\$18,026	\$14,420	\$3,606	\$0	Storm Water
2021 Exmark Lazer Mower		9/30/2021	\$18,657	5	\$14,798	\$11,067	\$3,731	\$3,859	Storm Water
2022 Ford F150 (Split)	MW1A	9/30/2022	\$16,000	5	\$9,600	\$6,400	\$3,200	\$6,400	PW/Util/SW
2023 GMC 2500 Pickup		6/30/2023	\$47,375	5	\$18,950	\$9,475	\$9,475	\$28,425	Storm Water
2023 Lazer Z Diesel Mower	SW23	9/30/2024	\$23,057	5	\$4,611	\$0	\$4,611	\$18,446	Storm Water
2023 Elgin Whirlwind Street Sweeper	SW12	9/30/2024	\$385,334	10	\$38,533	\$0	\$38,533	\$346,801	Storm Water
Transfer to Asset Replacement Fund			\$703,521		\$298,181	\$227,886	\$70,295	\$405,340	
25% Surcharge							\$87,869		

Carry over to the 2024/25 proposed budget from 2023/24 budget

New items to be replaced in the 2024/25 proposed budget

**City of Live Oak
Asset Replacement Fund
Capital Requests
2024/2025 Proposed Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Police Department			
35-530.586	Vehicles		
	(2) Interceptor utility vehicle (Patrol Unit)	\$ 132,000	
	(1) Unmarked vehicle (CID)	56,000	
35-530.597	Vehicle Equipment		
	(2) Patrol unit equipment and installation	88,000	
	(1) CID unit equipment and installation	<u>6,000</u>	\$ 282,000
Street Maintenance			
35-562.580	Operating Equipment		
	(2) 3/4 ton Vehicles (Replace M1 & M2 - 2019)		120,000
Parks Maintenance			
35-565.580	Operating Equipment		
	(2) Jacobsen HR9016 16' mower (carry over)	240,000	
	(2) 72" Zero Turn Mowers (Replace PK1 & PK2)	<u>50,000</u>	290,000
Stormwater Department			
35-567.586	Vehicles		
	(1) Pickup (Replace SW3 - 2018)		65,000
Fire Department			
35-540.586	Vehicles		
	(1) F350 FD Vehicle (Replace 2016 Chevy 2500)		87,500
Information Technology			
35-685.579	Computer Equipment		
	Virtual Server Platform Upgrade		<u>160,000</u>
Total Asset Replacement Fund Requests			<u><u>\$ 1,004,500</u></u>



40 – Debt Service Fund

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

**DEBT SERVICE FUND
PROPOSED BUDGET
FISCAL YEAR 2024/2025**

Beginning Fund Balance October 1, 2024:						\$ 603,042
Estimated Revenues:					2,450,200	
Proposed 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	-	-	2,393,200	-	2,393,200	
Total Expenditures	-	-	2,393,200	-	2,393,200	
Net Revenues/Expenditures						<u>57,000</u>
Ending Fund Balance September 30, 2025:						<u>\$ 660,042</u>

**DEBT SERVICE FUND
APPROVED BUDGET
FISCAL YEAR 2023/2024
(AS AMENDED)**

Beginning Fund Balance October 1, 2023:						\$ 541,542
Estimated Revenues:					3,234,450	
Approved Expenditures:						
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>	
Debt Service	-	-	3,234,450	-	3,234,450	
Total Expenditures	-	-	3,234,450	-	3,234,450	
Net Revenues/Expenditures						<u>-</u>
Ending Fund Balance September 30, 2024:						<u>\$ 541,542</u>

City of Live Oak
Debt Service Fund
2024/2025 Proposed Budget

	<u>Audited</u> <u>2022/23</u> <u>Actual</u>	<u>Current FY 2023/24</u>		<u>Proposed</u> <u>Budget</u> <u>FY 2024/25</u>	<u>Budget</u> <u>Increase/</u> <u>(Decrease)</u>
		<u>Amended</u> <u>Budget</u>	<u>Projected</u> <u>End-of-Year</u>		
REVENUES					
TAXES - AD VALORM					
310.110 Current AdValorem Tax Rev	<u>2,167,628</u>	<u>2,135,686</u>	<u>2,135,686</u>	<u>1,472,876</u>	<u>(662,810)</u>
TOTAL TAXES - AD VALORM	<u>2,167,628</u>	<u>2,135,686</u>	<u>2,135,686</u>	<u>1,472,876</u>	<u>(662,810)</u>
INTEREST & MISCELLANEOUS					
360.000 Interest Income	<u>77,764</u>	<u>12,000</u>	<u>72,000</u>	<u>60,000</u>	<u>48,000</u>
TOTAL INTEREST & MISCELLANEOUS	<u>77,764</u>	<u>12,000</u>	<u>72,000</u>	<u>60,000</u>	<u>48,000</u>
OTHER FINANCING SOURCES					
390.500 Transfers from EDC	<u>918,497</u>	<u>916,262</u>	<u>916,262</u>	<u>917,324</u>	<u>1,062</u>
390.600 Transfers from Util Op Fd	<u>170,745</u>	<u>170,502</u>	<u>170,502</u>	<u>-</u>	<u>(170,502)</u>
TOTAL OTHER FINANCING SOURCES	<u>1,089,242</u>	<u>1,086,764</u>	<u>1,086,764</u>	<u>917,324</u>	<u>(169,440)</u>
TOTAL REVENUES	<u>3,334,634</u>	<u>3,234,450</u>	<u>3,294,450</u>	<u>2,450,200</u>	<u>(784,250)</u>
EXPENDITURES					
DEBT SERVICE					
690.690 Paying Agents Fees	<u>1,500</u>	<u>3,000</u>	<u>1,500</u>	<u>3,000</u>	<u>-</u>
690.932 Principal - 2010 Refunding	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
690.933 Interest - 2010 Refunding	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
690.940 Principal - 2014 GO & Refunding	<u>1,565,000</u>	<u>1,625,000</u>	<u>1,625,000</u>	<u>850,000</u>	<u>(775,000)</u>
690.941 Interest - 2014 GO & Refunding	<u>381,000</u>	<u>318,400</u>	<u>318,400</u>	<u>253,400</u>	<u>(65,000)</u>
690.942 Principal - 2022 GO Bond	<u>515,000</u>	<u>525,000</u>	<u>525,000</u>	<u>550,000</u>	<u>25,000</u>
690.943 Interest - 2022 GO Bond	<u>771,271</u>	<u>763,050</u>	<u>763,050</u>	<u>736,800</u>	<u>(26,250)</u>
TOTAL DEBT SERVICE	<u>3,233,771</u>	<u>3,234,450</u>	<u>3,232,950</u>	<u>2,393,200</u>	<u>(841,250)</u>
TOTAL 690-DEBT SERVICE	<u>3,233,771</u>	<u>3,234,450</u>	<u>3,232,950</u>	<u>2,393,200</u>	<u>(841,250)</u>
TOTAL EXPENDITURES	<u>3,233,771</u>	<u>3,234,450</u>	<u>3,232,950</u>	<u>2,393,200</u>	<u>(841,250)</u>

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

<u>Fiscal Year</u>	<u>Interest Due Feb 01</u>	<u>Interest Due Aug 01</u>	<u>Bonds Due Aug 01</u>	<u>Fiscal Year Totals</u>
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>\$ 703,500</u>	<u>\$ 703,500</u>	<u>\$ 6,335,000</u>	<u>\$ 7,742,000</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
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	<u>738,400</u>	<u>-</u>	<u>-</u>	<u>738,400</u>
TOTAL	\$ <u>7,378,000</u>	\$ <u>-</u>	\$ <u>364,000</u>	\$ <u>7,742,000</u>

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

Fiscal Year	Interest Due Feb 01	Interest Due Aug 01	Bonds Due Aug 01	Fiscal Year Totals
2024-25	\$ 368,400	\$ 368,400	\$ 550,000	\$ 1,286,800
2025-26	354,650	354,650	580,000	1,289,300
2026-27	340,150	340,150	605,000	1,285,300
2027-28	325,025	325,025	635,000	1,285,050
2028-29	309,150	309,150	670,000	1,288,300
2029-30	292,400	292,400	705,000	1,289,800
2030-31	274,775	274,775	735,000	1,284,550
2031-32	256,400	256,400	775,000	1,287,800
2032-33	237,025	237,025	815,000	1,289,050
2033-34	216,650	216,650	855,000	1,288,300
2034-35	195,275	195,275	895,000	1,285,550
2035-36	172,900	172,900	940,000	1,285,800
2036-37	149,400	149,400	990,000	1,288,800
2037-38	124,650	124,650	1,040,000	1,289,300
2038-39	98,650	98,650	1,090,000	1,287,300
2039-40	71,400	71,400	1,145,000	1,287,800
2040-41	48,500	48,500	1,190,000	1,287,000
2041-42	<u>24,700</u>	<u>24,700</u>	<u>1,235,000</u>	<u>1,284,400</u>
TOTAL	<u>\$ 3,860,100</u>	<u>\$ 3,860,100</u>	<u>\$ 15,450,000</u>	<u>\$ 23,170,200</u>

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

The funding split is as follows:

Fiscal Year	Property Tax	EDC	Total
2024-25	\$ 733,476	\$ 553,324	\$ 1,286,800
2025-26	734,901	554,399	1,289,300
2026-27	732,621	552,679	1,285,300
2027-28	732,479	552,572	1,285,050
2028-29	734,331	553,969	1,288,300
2029-30	735,186	554,614	1,289,800
2030-31	732,194	552,357	1,284,550
2031-32	734,046	553,754	1,287,800
2032-33	734,759	554,292	1,289,050
2033-34	734,331	553,969	1,288,300
2034-35	732,764	552,787	1,285,550
2035-36	732,906	552,894	1,285,800
2036-37	734,616	554,184	1,288,800
2037-38	734,901	554,399	1,289,300
2038-39	733,761	553,539	1,287,300
2039-40	734,046	553,754	1,287,800
2040-41	733,590	553,410	1,287,000
2041-42	<u>732,108</u>	<u>552,292</u>	<u>1,284,400</u>
TOTAL	\$ <u>13,207,014</u>	\$ <u>9,963,186</u>	\$ <u>23,170,200</u>

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

Fiscal Year	Interest Due Feb 01	Interest Due Aug 01	Bonds Due Aug 01	Fiscal Year Totals
2024-25	\$ 495,100	\$ 495,100	\$ 1,400,000	\$ 2,390,200
2025-26	464,350	464,350	1,100,000	2,028,700
2026-27	439,450	439,450	1,145,000	2,023,900
2027-28	413,525	413,525	1,195,000	2,022,050
2028-29	386,450	386,450	1,255,000	2,027,900
2029-30	358,000	358,000	1,310,000	2,026,000
2030-31	328,275	328,275	1,365,000	2,021,550
2031-32	297,300	297,300	1,430,000	2,024,600
2032-33	264,825	264,825	1,495,000	2,024,650
2033-34	230,850	230,850	1,565,000	2,026,700
2034-35	195,275	195,275	895,000	1,285,550
2035-36	172,900	172,900	940,000	1,285,800
2036-37	149,400	149,400	990,000	1,288,800
2037-38	124,650	124,650	1,040,000	1,289,300
2038-39	98,650	98,650	1,090,000	1,287,300
2039-40	71,400	71,400	1,145,000	1,287,800
2040-41	48,500	48,500	1,190,000	1,287,000
2041-42	<u>24,700</u>	<u>24,700</u>	<u>1,235,000</u>	<u>1,284,400</u>
	<u>\$ 4,563,600</u>	<u>\$ 4,563,600</u>	<u>\$ 21,785,000</u>	<u>\$ 30,912,200</u>



11 – Forfeiture Fund

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

**FORFEITURE FUND
PROPOSED BUDGET
FISCAL YEAR 2024/2025**

Beginning Fund Balance October 1, 2024:						\$ 375,380
Estimated Revenues:						60,000
Proposed Expenditures:						
	Personnel		Other	Capital	Total	
<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>Services & Charges</u>	<u>Outlay</u>	<u>Expenditures</u>	
Police Department	-	28,000	-	132,200	160,200	
Total Expenditures	-	28,000	-	132,200	160,200	
Net Revenues/Expenditures						<u>(100,200)</u>
Ending Fund Balance September 30, 2025:						<u>\$ 275,180</u>

**FORFEITURE FUND
APPROVED BUDGET
FISCAL YEAR 2023/2024
(AS AMENDED)**

Beginning Fund Balance October 1, 2023:						\$ 347,630
Estimated Revenues:						55,000
Approved Expenditures:						
	Personnel		Other	Capital	Total	
<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>Services & Charges</u>	<u>Outlay</u>	<u>Expenditures</u>	
Police Department	-	28,000	-	75,000	103,000	
Total Expenditures	-	28,000	-	75,000	103,000	
Net Revenues/Expenditures						<u>(48,000)</u>
Ending Fund Balance September 30, 2024:						<u>\$ 299,630</u>

**City of Live Oak
Forfeiture Fund
2024/2025 Proposed Budget**

	<u>Audited 2022/23 Actual</u>	<u>Current FY 2023/24 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2024/25</u>	<u>Budget Increase/ (Decrease)</u>
REVENUES					
FINES & FORFEITURES					
352.000 Forfeitures - Federal	132,289	50,000	75,000	50,000	-
352.100 Forfeitures - State	<u>6,376</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>-</u>
TOTAL FINES & FORFEITURES	138,665	52,000	75,000	52,000	-
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue - Federal	4,277	2,500	12,000	7,500	5,000
360.100 Interest Revenue - State	412	500	250	500	-
370.900 Miscellaneous Revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL INTEREST & MISCELLANEOUS	4,689	3,000	12,250	8,000	5,000
TOTAL REVENUES	<u>143,354</u>	<u>55,000</u>	<u>87,250</u>	<u>60,000</u>	<u>5,000</u>

**City of Live Oak
Forfeiture Fund
2024/2025 Proposed Budget**

	<u>Audited 2022/23 Actual</u>	<u>Current FY 2023/24 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2024/25</u>	<u>Budget Increase/ (Decrease)</u>
EXPENDITURES					
FEDERAL FORFEITURES					
SUPPLIES EXPENSES					
531.330 Minor Tools & Equipment	<u>3,152</u>	<u>28,000</u>	<u>12,000</u>	<u>28,000</u>	<u>-</u>
TOTAL SUPPLIES	<u>3,152</u>	<u>28,000</u>	<u>12,000</u>	<u>28,000</u>	<u>-</u>
CAPITAL OUTLAY					
531.582 Machinery & Equipment	<u>-</u>	<u>45,000</u>	<u>30,000</u>	<u>84,200</u>	<u>39,200</u>
531.583 Safety Equipment	<u>-</u>	<u>20,000</u>	<u>7,500</u>	<u>20,000</u>	<u>-</u>
531.595 Other Capital	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>28,000</u>	<u>18,000</u>
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>75,000</u>	<u>47,500</u>	<u>132,200</u>	<u>57,200</u>
TOTAL 531-FEDERAL FORFEITURES	<u>3,152</u>	<u>103,000</u>	<u>59,500</u>	<u>160,200</u>	<u>57,200</u>
STATE FORFEITURES					
CAPITAL OUTLAY					
532.595 Other Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL 532-STATE FORFEITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>3,152</u>	<u>103,000</u>	<u>59,500</u>	<u>160,200</u>	<u>57,200</u>

**City of Live Oak
Forfeiture Fund
Capital Requests
2024/2025 Proposed Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Police Department			
11-531.582	Machinery & Equipment		
	Undercover Vehicle Truck with Equipment	\$ 59,200	
	Miscellaneous Equipment	<u>25,000</u>	\$ 84,200
11-531.583	Safety Equipment		
	Miscellaneous - TBD		20,000
11-531.595	Other Capital		
	Flock LPR Renewal (6)	18,000	
	Miscellaneous - TBD	<u>10,000</u>	<u>28,000</u>
	Total Forfeiture Fund Requests		<u>\$ 132,200</u>



13 – Federal & State Grants Fund

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

**FEDERAL/STATE GRANTS FUND
PROPOSED BUDGET
FISCAL YEAR 2024/2025**

Beginning Fund Balance October 1, 2024:						\$	-
Estimated Revenues:							-
Proposed Expenditures:							
	Personnel		Other				
	Services		Services	Capital	Total		
<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>& Charges</u>	<u>Outlay</u>	<u>Expenditures</u>		
Construction Costs	-	-	-	-	-		
Total Expenditures	-	-	-	-	-		
Net Revenues/Expenditures							-
Ending Fund Balance September 30, 2025:						\$	-

**FEDERAL/STATE GRANTS FUND
APPROVED BUDGET
FISCAL YEAR 2023/2024
(AS AMENDED)**

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

**City of Live Oak
Federal/State Grants Fund
2024/2025 Proposed Budget**

	<u>Audited 2022/23 Actual</u>	<u>Current FY 2023/24 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2024/25</u>	<u>Budget Increase/ (Decrease)</u>
REVENUES					
GRANTS & INTER-GOVT ALLOCATION					
330.221 State Homeland Security	-	-	-	-	-
330.230 Bexar CDBG Grant Money	-	-	-	-	-
TOTAL GRANTS & INTER-GOVT.	-	-	-	-	-
INTER-FUND REVENUES					
383.100 Grant Match	-	-	-	-	-
TOTAL INTER-FUND REVENUES	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-
EXPENDITURES					
CAPITAL OUTLAY					
530.595 Other Capital	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES	-	-	-	-	-
CONSTRUCTION EXPENSE					
OTHER SERVICES & CHARGES					
691.500 CDBG Construction Costs- ADA	-	-	-	-	-
TOTAL CONSTRUCTION	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-



14 – Child Safety Fund

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

**CHILD SAFETY FUND
PROPOSED BUDGET
FISCAL YEAR 2024/2025**

Beginning Fund Balance October 1, 2024:						\$ 168,990
Estimated Revenues:						21,000
Proposed 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	<u>-</u>	<u>50,735</u>	<u>-</u>	<u>-</u>	<u>50,735</u>	
Total Expenditures	<u>-</u>	<u>50,735</u>	<u>-</u>	<u>-</u>	<u>50,735</u>	
Net Revenues/Expenditures						<u>(29,735)</u>
Ending Fund Balance September 30, 2025:						<u><u>\$ 139,255</u></u>

**CHILD SAFETY FUND
APPROVED BUDGET
FISCAL YEAR 2023/2024
(AS AMENDED)**

Beginning Fund Balance October 1, 2023:						\$ 153,790
Estimated Revenues:						20,000
Approved Expenditures:						
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>	
Supplies	<u>-</u>	<u>50,735</u>	<u>-</u>	<u>-</u>	<u>50,735</u>	
Total Expenditures	<u>-</u>	<u>50,735</u>	<u>-</u>	<u>-</u>	<u>50,735</u>	
Net Revenues/Expenditures						<u>(30,735)</u>
Ending Fund Balance September 30, 2024:						<u><u>\$ 123,055</u></u>

**City of Live Oak
Child Safety Fund
2024/2025 Proposed Budget**

	<u>Audited 2022/23 Actual</u>	<u>Current FY 2023/24 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2024/25</u>	<u>Budget Increase/ (Decrease)</u>
REVENUES					
GRANTS & INTER-GOVT ALLOCATION					
339.400 Child Safety Fund Allocation	<u>17,065</u>	<u>16,000</u>	<u>16,900</u>	<u>16,000</u>	<u>-</u>
TOTAL GRANTS & INTER-GOVT.	<u>17,065</u>	<u>16,000</u>	<u>16,900</u>	<u>16,000</u>	<u>-</u>
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	<u>5,936</u>	<u>4,000</u>	<u>7,300</u>	<u>5,000</u>	<u>1,000</u>
TOTAL INTEREST & MISCELLANEOUS	<u>5,936</u>	<u>4,000</u>	<u>7,300</u>	<u>5,000</u>	<u>1,000</u>
TOTAL REVENUES	<u>23,001</u>	<u>20,000</u>	<u>24,200</u>	<u>21,000</u>	<u>1,000</u>

**City of Live Oak
Child Safety Fund
2024/2025 Proposed Budget**

	<u>Audited 2022/23 Actual</u>	<u>Current FY 2023/24 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2024/25</u>	<u>Budget Increase/ (Decrease)</u>
EXPENDITURES					
POLICE DEPARTMENT					
SUPPLIES EXPENSES					
530.337 Public Education Supplies	<u>2,453</u>	<u>3,500</u>	<u>2,000</u>	<u>3,500</u>	<u>-</u>
TOTAL SUPPLIES EXPENSES	<u>2,453</u>	<u>3,500</u>	<u>2,000</u>	<u>3,500</u>	<u>-</u>
TOTAL 530-POLICE DEPARTMENT	<u>2,453</u>	<u>3,500</u>	<u>2,000</u>	<u>3,500</u>	<u>-</u>
FIRE & INSPECTIONS					
SUPPLIES EXPENSES					
540.337 Public Education Supplies	<u>3,734</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>-</u>
TOTAL SUPPLIES EXPENSES	<u>3,734</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>-</u>
TOTAL 540-FIRE & INSPECTIONS DE	<u>3,734</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>-</u>
PUBLIC WORKS GENERAL					
SUPPLIES EXPENSES					
560.337 Public Education Supplies	-	13,000	1,500	13,000	-
560.341 Crosswalks	-	25,000	-	25,000	-
560.342 Bite Prevention Week	1,852	5,235	2,000	5,235	-
560.343 Kids Programs	<u>-</u>	<u>1,500</u>	<u>1,000</u>	<u>1,500</u>	<u>-</u>
TOTAL SUPPLIES EXPENSES	<u>1,852</u>	<u>44,735</u>	<u>4,500</u>	<u>44,735</u>	<u>-</u>
TOTAL 560-PUBLIC WORKS GENERAL	<u>1,852</u>	<u>44,735</u>	<u>4,500</u>	<u>44,735</u>	<u>-</u>
TOTAL EXPENDITURES	<u>8,039</u>	<u>50,735</u>	<u>9,000</u>	<u>50,735</u>	<u>-</u>



15 – Court Technology Fund

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

**COURT TECHNOLOGY FUND
PROPOSED BUDGET
FISCAL YEAR 2024/2025**

Beginning Fund Balance October 1, 2024:						\$ 124,299
Estimated Revenues:						17,000
Proposed Expenditures:						
	Personnel		Other	Capital	Total	
<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>Services & Charges</u>	<u>Outlay</u>	<u>Expenditures</u>	
Capital Costs	-	-	17,600	10,000	27,600	
Total Expenditures	-	-	17,600	10,000	27,600	
Net Revenues/Expenditures						<u>(10,600)</u>
Ending Fund Balance September 30, 2025:						<u>\$ 113,699</u>

**COURT TECHNOLOGY FUND
APPROVED BUDGET
FISCAL YEAR 2023/2024
(AS AMENDED)**

Beginning Fund Balance October 1, 2023:						\$ 119,299
Estimated Revenues:						15,000
Approved Expenditures:						
	Personnel		Other	Capital	Total	
<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>Services & Charges</u>	<u>Outlay</u>	<u>Expenditures</u>	
Construction Costs	-	-	16,000	10,000	26,000	
Total Expenditures	-	-	16,000	10,000	26,000	
Net Revenues/Expenditures						<u>(11,000)</u>
Ending Fund Balance September 30, 2024:						<u>\$ 108,299</u>

City of Live Oak
Court Technology Fund
2024/2025 Proposed Budget

	<u>Audited</u> <u>2022/23</u> <u>Actual</u>	<u>Current FY 2023/24</u> <u>Amended</u> <u>Budget</u>	<u>Projected</u> <u>End-of-Year</u>	<u>Proposed</u> <u>Budget</u> <u>FY 2024/25</u>	<u>Budget</u> <u>Increase/</u> <u>(Decrease)</u>
REVENUES					
FINES & FORFEITURES					
350.200 Court Technology Fund	<u>15,332</u>	<u>13,000</u>	<u>16,500</u>	<u>14,000</u>	<u>1,000</u>
TOTAL FINES & FORFEITURES	<u>15,332</u>	<u>13,000</u>	<u>16,500</u>	<u>14,000</u>	<u>1,000</u>
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	<u>5,339</u>	<u>2,000</u>	<u>5,000</u>	<u>3,000</u>	<u>1,000</u>
TOTAL INTEREST & MISC	<u>5,339</u>	<u>2,000</u>	<u>5,000</u>	<u>3,000</u>	<u>1,000</u>
TOTAL REVENUES	<u>20,671</u>	<u>15,000</u>	<u>21,500</u>	<u>17,000</u>	<u>2,000</u>
EXPENDITURES					
MUNICIPAL COURT					
OTHER SERVICES & CHARGES					
430.416 Telephone	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>
430.445 Maintenance Contracts	<u>9,544</u>	<u>16,000</u>	<u>9,500</u>	<u>16,600</u>	<u>600</u>
TOTAL OTHER SERVICES & CHARGES	<u>9,544</u>	<u>16,000</u>	<u>9,500</u>	<u>17,600</u>	<u>1,600</u>
CAPITAL OUTLAY					
430.579 Computer Equipment	<u>8,155</u>	<u>10,000</u>	<u>7,000</u>	<u>10,000</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	<u>8,155</u>	<u>10,000</u>	<u>7,000</u>	<u>10,000</u>	<u>-</u>
TOTAL 430-MUNICIPAL COURT	<u>17,699</u>	<u>26,000</u>	<u>16,500</u>	<u>27,600</u>	<u>1,600</u>
TOTAL EXPENDITURES	<u>17,699</u>	<u>26,000</u>	<u>16,500</u>	<u>27,600</u>	<u>1,600</u>

**City of Live Oak
Court Technology Fund
Capital Requests
2024/2025 Proposed Budget**

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



16 – Court Security Fund

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

**COURT SECURITY FUND
PROPOSED BUDGET
FISCAL YEAR 2024/2025**

Beginning Fund Balance October 1, 2024:						\$ 71,834
Estimated Revenues:					14,000	
Proposed Expenditures:						
	Personnel		Other	Capital	Total	
<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>Services & Charges</u>	<u>Outlay</u>	<u>Expenditures</u>	
Court Security Costs	<u>20,375</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>25,375</u>	
Total Expenditures	<u>20,375</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>25,375</u>	
Net Revenues/Expenditures						<u>(11,375)</u>
Ending Fund Balance September 30, 2025:						<u>\$ 60,459</u>

**COURT SECURITY FUND
APPROVED BUDGET
FISCAL YEAR 2023/2024
(AS AMENDED)**

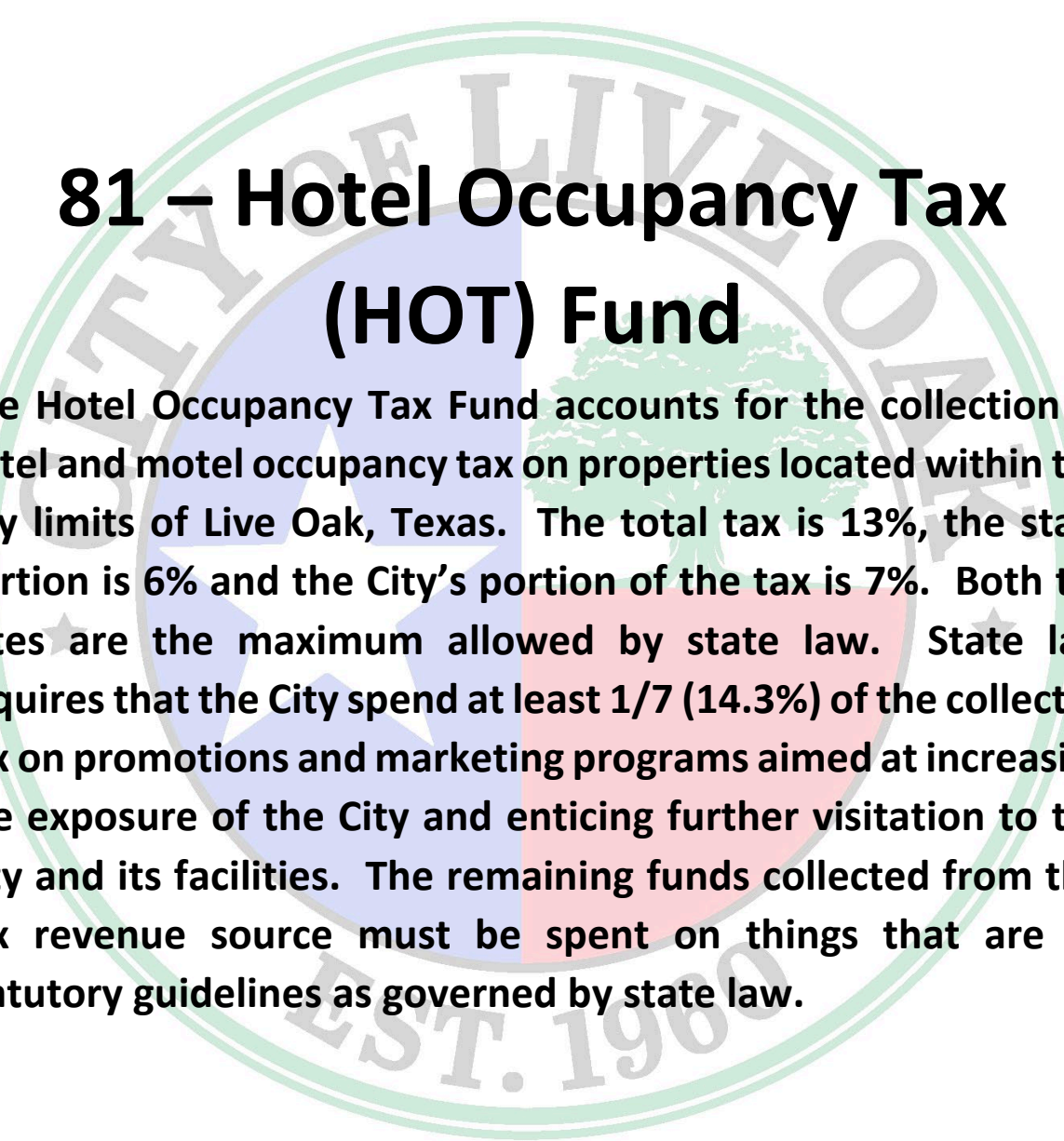
Beginning Fund Balance October 1, 2023:						\$ 69,535
Estimated Revenues:					14,000	
Approved Expenditures:						
	Personnel		Other	Capital	Total	
<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>Services & Charges</u>	<u>Outlay</u>	<u>Expenditures</u>	
Court Security Costs	<u>20,375</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>25,375</u>	
Total Expenditures	<u>20,375</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>25,375</u>	
Net Revenues/Expenditures						<u>(11,375)</u>
Ending Fund Balance September 30, 2024:						<u>\$ 58,160</u>

**City of Live Oak
Court Security Fund
2024/2025 Proposed Budget**

	<u>Audited 2022/23 Actual</u>	<u>Current FY 2023/24 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2024/25</u>	<u>Budget Increase/ (Decrease)</u>
REVENUES					
FINES & FORFEITURES					
350.300 Court Security	17,833	13,000	15,000	13,000	-
TOTAL FINES & FORFEITURES	17,833	13,000	15,000	13,000	-
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	2,381	1,000	3,300	1,000	-
TOTAL INTEREST & MISC	2,381	1,000	3,300	1,000	-
TOTAL REVENUES	20,214	14,000	18,300	14,000	-
EXPENDITURES					
MUNICIPAL COURT					
PERSONNEL SERVICES					
430.101 Bailiffs	3,942	16,000	12,500	16,000	-
430.200 F.I.C.A. Taxes	280	1,250	1,000	1,250	-
430.230 Retirement	709	3,000	2,400	3,000	-
430.240 Workers Compensation	106	125	101	125	-
TOTAL PERSONNEL SERVICES	5,037	20,375	16,001	20,375	-
CAPITAL OUTLAY					
430.578 Court Security System	-	5,000	-	5,000	-
TOTAL CAPITAL OUTLAY	-	5,000	-	5,000	-
TOTAL 430-MUNICIPAL COURT	5,037	25,375	16,001	25,375	-
TOTAL EXPENDITURES	5,037	25,375	16,001	25,375	-

City of Live Oak
Court Security Fund
Capital Requests
2024/2025 Proposed 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		\$ 5,000



81 – Hotel Occupancy Tax (HOT) Fund

The Hotel Occupancy Tax Fund accounts for the collection of hotel and motel occupancy tax on properties located within the city limits of Live Oak, Texas. The total tax is 13%, the state portion is 6% and the City's portion of the tax is 7%. Both tax rates are the maximum allowed by state law. State law requires that the City spend at least 1/7 (14.3%) of the collected tax on promotions and marketing programs aimed at increasing the exposure of the City and enticing further visitation to the City and its facilities. The remaining funds collected from this tax revenue source must be spent on things that are by statutory guidelines as governed by state law.

**HOTEL/MOTEL OCCUPANCY TAX FUND
PROPOSED BUDGET
FISCAL YEAR 2024/2025**

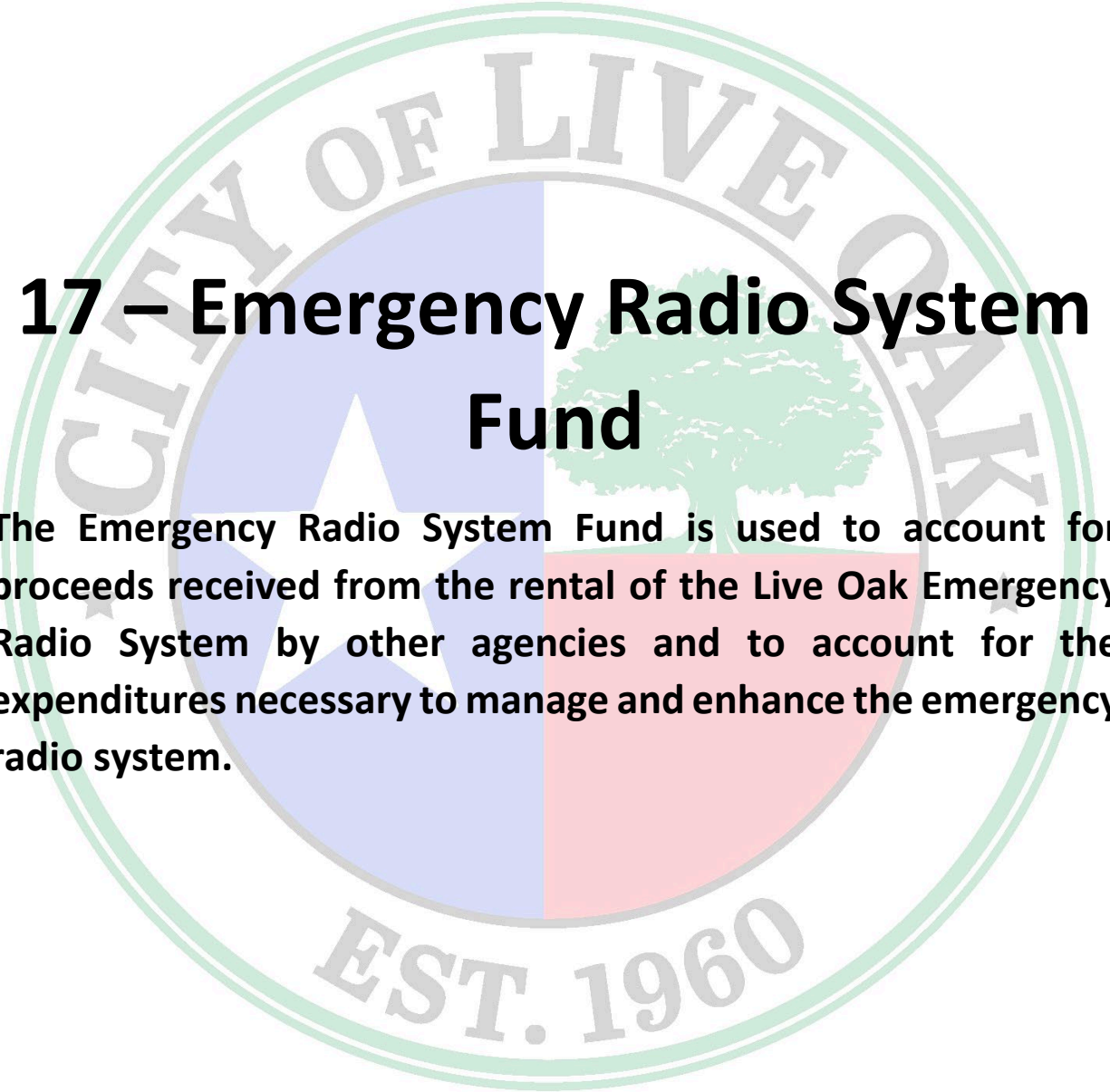
Beginning Fund Balance October 1, 2024:						\$ 1,335,498
Estimated Revenues:						655,000
Proposed Expenditures:						
			Other			
	Personnel		Services	Capital	Total	
<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>& Charges</u>	<u>Outlay</u>	<u>Expenditures</u>	
Administration	-	-	827,156	-	827,156	
Total Expenditures	-	-	827,156	-	827,156	
Net Revenues/Expenditures						<u>(172,156)</u>
Ending Fund Balance September 30, 2025:						<u>\$ 1,163,342</u>

**HOTEL/MOTEL OCCUPANCY TAX FUND
APPROVED BUDGET
FISCAL YEAR 2023/2024
(AS AMENDED)**

Beginning Fund Balance October 1, 2023:						\$ 1,286,498
Estimated Revenues:						640,000
Approved Expenditures:						
			Other			
	Personnel		Services	Capital	Total	
<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>& Charges</u>	<u>Outlay</u>	<u>Expenditures</u>	
Administration	-	-	640,000	-	640,000	
Total Expenditures	-	-	640,000	-	640,000	
Net Revenues/Expenditures						<u>-</u>
Ending Fund Balance September 30, 2024:						<u>\$ 1,286,498</u>

City of Live Oak
Hotel/Motel Occupancy Tax Fund
2024/2025 Proposed Budget

	<u>Audited</u> <u>2022/23</u> <u>Actual</u>	<u>Current FY 2023/24</u>		<u>Proposed</u> <u>Budget</u> <u>FY 2024/25</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	<u>617,770</u>	<u>615,000</u>	<u>600,000</u>	<u>615,000</u>	<u>-</u>
TOTAL OCCUPANCY TAX	<u>617,770</u>	<u>615,000</u>	<u>600,000</u>	<u>615,000</u>	<u>-</u>
INTEREST & MISCELLANEOUS					
360.000 Interest Income	<u>54,926</u>	<u>25,000</u>	<u>65,000</u>	<u>40,000</u>	<u>15,000</u>
TOTAL INTEREST & MISCELLANEOUS	<u>54,926</u>	<u>25,000</u>	<u>65,000</u>	<u>40,000</u>	<u>15,000</u>
TOTAL REVENUES	<u>672,696</u>	<u>640,000</u>	<u>665,000</u>	<u>655,000</u>	<u>15,000</u>
EXPENDITURES					
ADMINISTRATION DEPARTMENT					
OTHER SERVICES & CHARGES					
400.400 Professional Fees	583,156	575,000	601,000	650,000	75,000
400.425 Conferences & Training	-	-	-	12,000	12,000
400.430 Advertising	-	35,000	15,000	50,000	15,000
400.432 Community/Sponsorships	50,000	15,000	-	60,000	45,000
400.435 Promotional Items	-	15,000	-	25,000	10,000
400.480 Contingencies	-	-	-	1,000	1,000
400.485 Dues & Publications	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>5,000</u>
TOTAL OTHER SERVICES & CHARGES	<u>633,156</u>	<u>640,000</u>	<u>616,000</u>	<u>803,000</u>	<u>163,000</u>
OTHER FINANCING USES					
OPERATING TRANSFERS OUT					
700.050 Transfer To EDC - Support Fee	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,156</u>	<u>24,156</u>
TOTAL OPERATING TRANSFERS OUT	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,156</u>	<u>24,156</u>
TOTAL 700-OTHER FINANCING USES	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,156</u>	<u>24,156</u>
TOTAL EXPENDITURES	<u>633,156</u>	<u>640,000</u>	<u>616,000</u>	<u>827,156</u>	<u>187,156</u>



17 – Emergency Radio System Fund

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

**EMERGENCY RADIO SYSTEM FUND
PROPOSED BUDGET
FISCAL YEAR 2024/2025**

Beginning Fund Balance October 1, 2024:						\$ 85,945
Estimated Revenues:						8,000
Proposed Expenditures:						
	Personnel		Other	Capital	Total	
<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>Services & Charges</u>	<u>Outlay</u>	<u>Expenditures</u>	
Emergency Radio System Costs	-	1,000	31,670	2,500	35,170	
Total Expenditures	-	1,000	31,670	2,500	35,170	
Net Revenues/Expenditures						<u>(27,170)</u>
Ending Fund Balance September 30, 2025:						<u>\$ 58,775</u>

**EMERGENCY RADIO SYSTEM FUND
APPROVED BUDGET
FISCAL YEAR 2023/2024
(AS AMENDED)**

Beginning Fund Balance October 1, 2023:						\$ 94,145
Estimated Revenues:						7,000
Approved Expenditures:						
	Personnel		Other	Capital	Total	
<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>Services & Charges</u>	<u>Outlay</u>	<u>Expenditures</u>	
Emergency Radio System Costs	-	1,000	25,570	2,500	29,070	
Total Expenditures	-	1,000	25,570	2,500	29,070	
Net Revenues/Expenditures						<u>(22,070)</u>
Ending Fund Balance September 30, 2024:						<u>\$ 72,075</u>

City of Live Oak
Emergency Radio System Fund
2024/2025 Proposed Budget

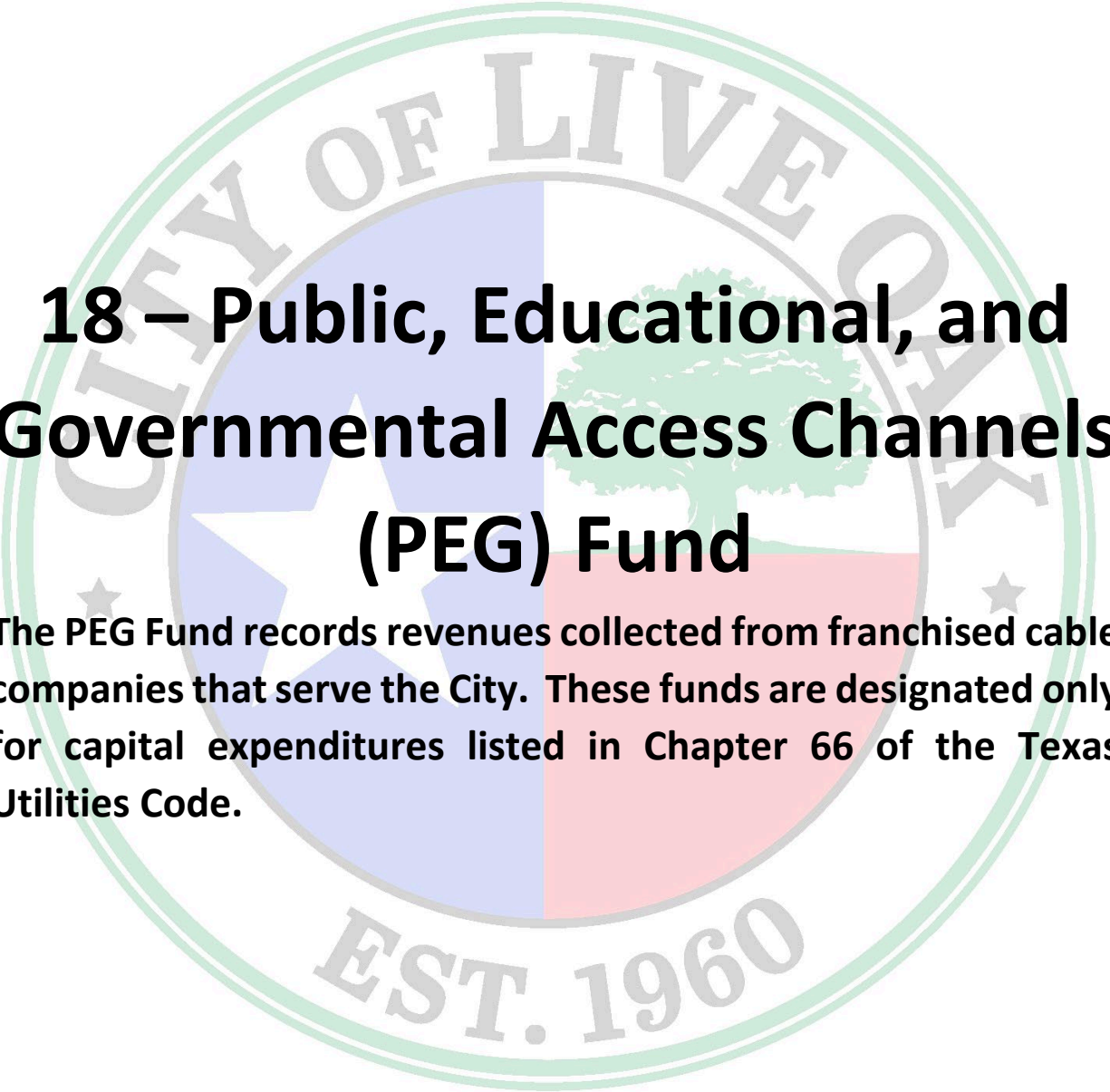
	<u>Audited</u>	<u>Current FY 2023/24</u>		<u>Proposed</u>	<u>Budget</u>
	<u>2022/23</u>	<u>Amended</u>	<u>Projected</u>	<u>Budget</u>	<u>Increase/</u>
	<u>Actual</u>	<u>Budget</u>	<u>End-of-Year</u>	<u>FY 2024/25</u>	<u>(Decrease)</u>
REVENUES					
SERVICE USE FEES					
347.500 Rentals and Leases	<u>8,436</u>	<u>5,000</u>	<u>1,800</u>	<u>5,000</u>	<u>-</u>
TOTAL SERVICE USE FEES	<u>8,436</u>	<u>5,000</u>	<u>1,800</u>	<u>5,000</u>	<u>-</u>
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	<u>3,983</u>	<u>2,000</u>	<u>4,600</u>	<u>3,000</u>	<u>1,000</u>
TOTAL INTEREST & MISC	<u>3,983</u>	<u>2,000</u>	<u>4,600</u>	<u>3,000</u>	<u>1,000</u>
 TOTAL REVENUES	 <u>12,419</u>	 <u>7,000</u>	 <u>6,400</u>	 <u>8,000</u>	 <u>1,000</u>

City of Live Oak
Emergency Radio System Fund
2024/2025 Proposed Budget

	<u>Audited</u> <u>2022/23</u> <u>Actual</u>	<u>Current FY 2023/24</u> <u>Amended</u> <u>Budget</u>	<u>Projected</u> <u>End-of-Year</u>	<u>Proposed</u> <u>Budget</u> <u>FY 2024/25</u>	<u>Budget</u> <u>Increase/</u> <u>(Decrease)</u>
EXPENDITURES					
EMERGENCY RADIO SYSTEM					
SUPPLIES EXPENSES					
537.310 Office Supplies	-	500	350	500	-
537.330 Minor Tools & Equipment	-	500	250	500	-
TOTAL SUPPLIES EXPENSES	-	1,000	600	1,000	-
OTHER SERVICES & CHARGES					
537.400 Professional Fees	6,025	4,000	2,750	4,000	-
537.415 Cell Phone	432	750	750	750	-
537.425 Conferences & Training	-	3,000	-	6,000	3,000
537.450 Equipment Maintenance	602	5,820	500	5,820	-
537.480 Contingencies	-	1,000	-	5,000	4,000
537.485 Dues and Publications	-	1,000	-	100	(900)
TOTAL OTHER SERVICES & CHARGES	7,059	15,570	4,000	21,670	6,100
CAPITAL OUTLAY					
537.574 Communication Equipment	-	2,500	-	2,500	-
TOTAL CAPITAL OUTLAY	-	2,500	-	2,500	-
TOTAL 537-EMERGENCY RADIO SYSTEM	<u>7,059</u>	<u>19,070</u>	<u>4,600</u>	<u>25,170</u>	<u>6,100</u>
INTERFUND TRANSFERS					
OTHER FINANCING USES					
700.100 Transfer to General Fund	<u>20,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
TOTAL OTHER FINANCING USES	<u>20,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
TOTAL EXPENDITURES	<u>27,059</u>	<u>29,070</u>	<u>14,600</u>	<u>35,170</u>	<u>6,100</u>

City of Live Oak
Emergency Radio System Fund
Capital Requests
2024/2025 Proposed Budget

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



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

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

**PUBLIC, EDUCATIONAL AND GOVERNMENTAL ACCESS CHANNEL (PEG) FUND
PROPOSED BUDGET
FISCAL YEAR 2024/2025**

Beginning Fund Balance October 1, 2024:						\$ 480,161
Estimated Revenues:						50,000
Proposed Expenditures:						
			Other			
	Personnel		Services	Capital	Total	
<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>& Charges</u>	<u>Outlay</u>	<u>Expenditures</u>	
Other Services & Charges	-	-	-	65,000	65,000	
Total Expenditures	-	-	-	65,000	65,000	
Net Revenues/Expenditures						(15,000)
Ending Fund Balance September 30, 2025:						<u>\$ 465,161</u>

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

Beginning Fund Balance October 1, 2023:						\$ 432,161
Estimated Revenues:						45,000
Approved Expenditures:						
			Other			
	Personnel		Services	Capital	Total	
<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>& Charges</u>	<u>Outlay</u>	<u>Expenditures</u>	
Construction Costs	-	-	-	65,000	65,000	
Total Expenditures	-	-	-	65,000	65,000	
Net Revenues/Expenditures						(20,000)
Ending Fund Balance September 30, 2024:						<u>\$ 412,161</u>

City of Live Oak
PEG Fund
2024/2025 Proposed Budget

	<u>Audited</u>	<u>Current FY 2023/24</u>		<u>Proposed</u>	<u>Budget</u>
	<u>2022/23</u>	<u>Amended</u>	<u>Projected</u>	<u>Budget</u>	<u>Increase/</u>
	<u>Actual</u>	<u>Budget</u>	<u>End-of-Year</u>	<u>FY 2024/25</u>	<u>(Decrease)</u>
REVENUES					
FRANCHISE FEES					
313.000 PEG Revenue	25,178	35,000	25,000	35,000	-
360.000 Interest Income	18,448	10,000	23,000	15,000	5,000
TOTAL FRANCHISE FEES	43,626	45,000	48,000	50,000	5,000
TOTAL REVENUES	43,626	45,000	48,000	50,000	5,000
EXPENDITURES					
CAPITAL OUTLAY					
400.595 Other Capital	14,908	65,000	-	65,000	-
TOTAL CAPITAL OUTLAY	14,908	65,000	-	65,000	-
TOTAL EXPENDITURES	14,908	65,000	-	65,000	-

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

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



19 – Alamo Regional SWAT Fund

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

**ALAMO REGIONAL SWAT FUND
PROPOSED BUDGET
FISCAL YEAR 2024/2025**

Beginning Fund Balance October 1, 2024:						\$ 96,925
Estimated Revenues:					58,500	
Proposed Expenditures:						
	Personnel		Other	Capital	Total	
<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>Services & Charges</u>	<u>Outlay</u>	<u>Expenditures</u>	
Emergency Radio System Costs	-	25,200	-	13,500	38,700	
Total Expenditures	-	25,200	-	13,500	38,700	
Net Revenues/Expenditures						<u>19,800</u>
Ending Fund Balance September 30, 2025:						<u>\$ 116,725</u>

**ALAMO REGIONAL SWAT FUND
APPROVED BUDGET
FISCAL YEAR 2023/2024
(AS AMENDED)**

Beginning Fund Balance October 1, 2023:						\$ 75,625
Estimated Revenues:					58,500	
Approved Expenditures:						
	Personnel		Other	Capital	Total	
<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>Services & Charges</u>	<u>Outlay</u>	<u>Expenditures</u>	
Emergency Radio System Costs	-	24,700	-	19,940	44,640	
Total Expenditures	-	24,700	-	19,940	44,640	
Net Revenues/Expenditures						<u>13,860</u>
Ending Fund Balance September 30, 2024:						<u>\$ 89,485</u>

City of Live Oak
Alamo Regional SWAT Fund
2024/2025 Proposed Budget

	<u>Audited 2022/23 Actual</u>	<u>Current FY 2023/24 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2024/25</u>	<u>Budget Increase/ (Decrease)</u>
REVENUES					
GRANTS & INTER-GOVT ALLOCATION					
334.100 Membership Allocations	<u>39,000</u>	<u>52,000</u>	<u>52,000</u>	<u>52,000</u>	<u>-</u>
TOTAL BOND/DEBT PROCEEDS	<u>39,000</u>	<u>52,000</u>	<u>52,000</u>	<u>52,000</u>	<u>-</u>
INTER-FUND REVENUES					
390.100 Transfer from General Fund	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>	<u>-</u>
TOTAL INTER-FUND REV	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>	<u>-</u>
TOTAL REVENUES	<u>45,500</u>	<u>58,500</u>	<u>58,500</u>	<u>58,500</u>	<u>-</u>
EXPENDITURES					
ALAMO REGIONAL SWAT					
SUPPLIES EXPENSES					
530.338 Operating Supplies	<u>17,258</u>	<u>24,700</u>	<u>24,000</u>	<u>25,200</u>	<u>500</u>
TOTAL SUPPLIES EXPENSES	<u>17,258</u>	<u>24,700</u>	<u>24,000</u>	<u>25,200</u>	<u>500</u>
CAPITAL OUTLAY					
530.583 Safety Equipment	<u>2,937</u>	<u>2,940</u>	<u>2,000</u>	<u>2,500</u>	<u>(440)</u>
530.595 Other Capital	<u>8,137</u>	<u>17,000</u>	<u>11,200</u>	<u>11,000</u>	<u>(6,000)</u>
TOTAL CAPITAL OUTLAY	<u>11,074</u>	<u>19,940</u>	<u>13,200</u>	<u>13,500</u>	<u>(6,440)</u>
TOTAL 530-ALAMO REGIONAL SWAT	<u>28,332</u>	<u>44,640</u>	<u>37,200</u>	<u>38,700</u>	<u>(5,940)</u>
TOTAL EXPENDITURES	<u>28,332</u>	<u>44,640</u>	<u>37,200</u>	<u>38,700</u>	<u>(5,940)</u>

City of Live Oak
Alamo Regional SWAT Fund
Capital Requests
2024/2025 Proposed Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Alamo Regional SWAT Fund			
19-530.583	Safety Equipment		
	(3) Glock 17T - Simunition training pistols	\$ 2,500	
19-530.595	Other Capital		
	(1) Team rifle	6,000	
	Magazine for Explosives Storage	<u>5,000</u>	<u>\$ 13,500</u>
Total Alamo Regional SWAT Fund Requests			<u><u>\$ 13,500</u></u>



45 – 2022 G.O. Bond Fund

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

**2022 GO BOND FUND
PROPOSED BUDGET
FISCAL YEAR 2024/2025**

Beginning Fund Balance October 1, 2024:						\$ 7,555,063
Estimated Revenues:						400,000
Proposed Expenditures:						
	Personnel		Other	Capital	Total	
<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>Services & Charges</u>	<u>Outlay</u>	<u>Expenditures</u>	
Construction/Improvement Cost:	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,955,063</u>	<u>7,955,063</u>	
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,955,063</u>	<u>7,955,063</u>	
Net Revenues/Expenditures						<u>(7,555,063)</u>
Ending Fund Balance September 30, 2025:						<u>\$ -</u>

**2022 GO BOND FUND
APPROVED BUDGET
FISCAL YEAR 2023/2024
(AS AMENDED)**

Beginning Fund Balance October 1, 2023:						\$18,035,063
Estimated Revenues:						400,000
Approved Expenditures:						
	Personnel		Other	Capital	Total	
<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>Services & Charges</u>	<u>Outlay</u>	<u>Expenditures</u>	
Construction/Improvement Cost:	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,435,063</u>	<u>18,435,063</u>	
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,435,063</u>	<u>18,435,063</u>	
Net Revenues/Expenditures						<u>(18,035,063)</u>
Ending Fund Balance September 30, 2024:						<u>\$ -</u>

City of Live Oak
2022 GO Bond Fund
2024/2025 Proposed Budget

	<u>Audited</u>	<u>Current FY 2023/24</u>		<u>Proposed</u>	<u>Budget</u>
	<u>2022/23</u>	<u>Amended</u>	<u>Projected</u>	<u>Budget</u>	<u>Increase/</u>
	<u>Actual</u>	<u>Budget</u>	<u>End-of-Year</u>	<u>FY 2024/25</u>	<u>(Decrease)</u>
REVENUES					
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	<u>657,766</u>	<u>400,000</u>	<u>800,000</u>	<u>400,000</u>	<u>-</u>
TOTAL OTHER FINANCING USES	<u>657,766</u>	<u>400,000</u>	<u>800,000</u>	<u>400,000</u>	<u>-</u>
TOTAL REVENUES	<u>657,766</u>	<u>400,000</u>	<u>800,000</u>	<u>400,000</u>	<u>-</u>
EXPENDITURES					
ADMINISTRATIVE EXPENSE					
400.400 Professional Fees-Arbitrage	<u>550</u>	<u>305,000</u>	<u>150,000</u>	<u>75,000</u>	<u>(230,000)</u>
TOTAL ADMINISTRATIVE	<u>550</u>	<u>305,000</u>	<u>150,000</u>	<u>75,000</u>	<u>(230,000)</u>
CONSTRUCTION EXPENSE					
400.900 Cost of Issuance	-	-	-	-	-
562.400 Professional Fees	486,915	528,082	830,000	315,000	(213,082)
562.500 Construction Costs	<u>17,600</u>	<u>17,601,981</u>	<u>10,300,000</u>	<u>7,565,063</u>	<u>(10,036,918)</u>
TOTAL CONSTRUCTION	<u>504,515</u>	<u>18,130,063</u>	<u>11,130,000</u>	<u>7,880,063</u>	<u>(10,250,000)</u>
TOTAL EXPENDITURES	<u>505,065</u>	<u>18,435,063</u>	<u>11,280,000</u>	<u>7,955,063</u>	<u>(10,480,000)</u>

**City of Live Oak
2022 GO Bond Fund
Project Requests
2024/2025 Proposed Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
2022 GO Bond Fund			
45-400.400	Professional Fees - Administration Arbitrage liability, fees	\$ 75,000	
45-562.400	Professional Fees - Street Bond Projects Design, engineering and project management	315,000	
45-562.500	Construction - Street Bond Projects Construction costs	<u>7,565,063</u>	
	Total 2022 GO Bond Fund Requests		<u>\$ 7,955,063</u>



46 – Capital Projects Fund

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

**CAPITAL PROJECTS FUND
PROPOSED BUDGET
FISCAL YEAR 2024/2025**

Beginning Fund Balance October 1, 2024:					\$ 4,743,418
Estimated Revenues:				1,891,700	
Proposed Expenditures:					
	Personnel		Other	Capital	Total
<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>Services & Charges</u>	<u>Outlay</u>	<u>Expenditures</u>
Construction/Improvement Cost:	-	-	-	6,014,114	6,014,114
Total Expenditures	-	-	-	6,014,114	6,014,114
Net Revenues/Expenditures					<u>(4,122,414)</u>
Ending Fund Balance September 30, 2025:					<u>\$ 621,004</u>

**CAPITAL PROJECTS FUND
APPROVED BUDGET
FISCAL YEAR 2023/2024
(AS AMENDED)**

Beginning Fund Balance October 1, 2023:					\$ 4,754,584
Estimated Revenues:				2,122,500	
Approved Expenditures:					
	Personnel		Other	Capital	Total
<u>Department</u>	<u>Services</u>	<u>Supplies</u>	<u>Services & Charges</u>	<u>Outlay</u>	<u>Expenditures</u>
Construction/Improvement Cost:	-	-	-	3,222,926	3,222,926
Total Expenditures	-	-	-	3,222,926	3,222,926
Net Revenues/Expenditures					<u>(1,100,426)</u>
Ending Fund Balance September 30, 2024:					<u>\$ 3,654,158</u>

City of Live Oak
Capital Projects Fund
2024/2025 Proposed Budget

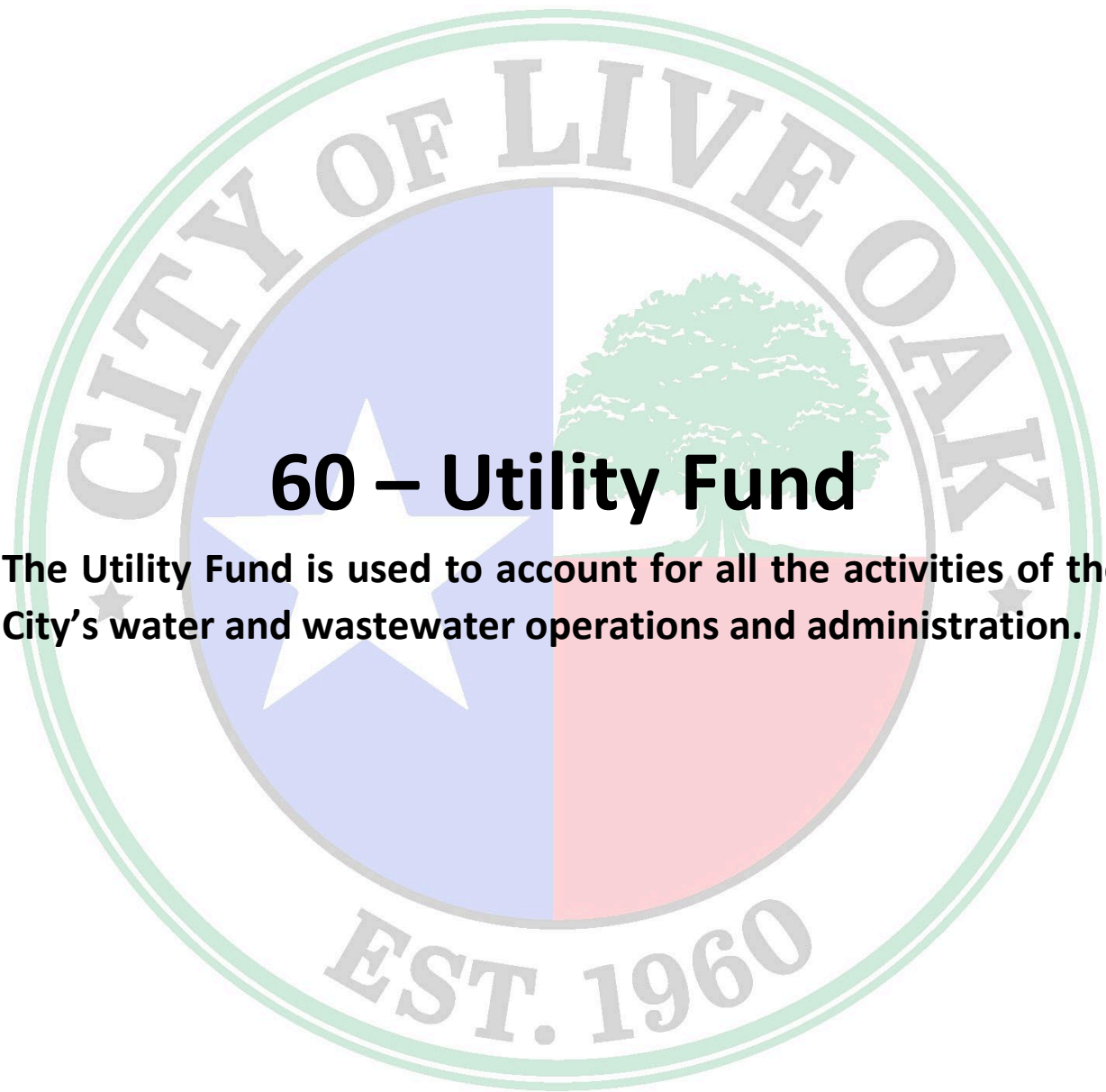
	<u>Audited</u>	<u>Current FY 2023/24</u>		<u>Proposed</u>	<u>Budget</u>
	<u>2022/23</u>	<u>Amended</u>	<u>Projected</u>	<u>Budget</u>	<u>Increase/</u>
	<u>Actual</u>	<u>Budget</u>	<u>End-of-Year</u>	<u>FY 2024/25</u>	<u>(Decrease)</u>
REVENUES					
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	134,288	75,000	240,000	75,000	-
TOTAL INTEREST & MISC	134,288	75,000	240,000	75,000	-
OTHER FINANCING SOURCES					
384.300 Transfer from General Fund	2,891,000	1,200,000	1,200,000	1,000,000	(200,000)
390.500 Transfer from EDC	1,375,000	847,500	847,500	816,700	(30,800)
TOTAL OTHER FINANCING USES	4,266,000	2,047,500	2,047,500	1,816,700	(230,800)
TOTAL REVENUES	<u>4,400,288</u>	<u>2,122,500</u>	<u>2,287,500</u>	<u>1,891,700</u>	<u>(230,800)</u>
EXPENDITURES					
PROFESSIONAL FEES					
560.400 Professional Fees	64,926	455,000	336,664	-	(455,000)
565.400 Park Professional Fees	23,032	400,000	200,000	200,000	(200,000)
TOTAL PROFESSIONAL FEES	87,958	855,000	536,664	200,000	(655,000)
CONSTRUCTION EXPENSE					
560.500 Construction Costs	733,681	1,228,598	413,980	1,793,668	565,070
565.500 Park Construction	410,817	400,000	262,984	3,035,258	2,635,258
692.500 Construction Costs - Streets	-	350,000	-	350,000	-
TOTAL CONSTRUCTION	1,144,498	1,978,598	676,964	5,178,926	3,200,328
CAPITAL OUTLAY					
560.581 Plant Equipment	440,381	-	555,761	296,566	296,566
565.530 Park Building & Structures	40,990	-	43,500	-	-
562.597 Park Equipment	803,774	54,328	310,569	-	(54,328)
691.530 Buildings & Structures	21,170	335,000	175,208	338,622	3,622
TOTAL CAPITAL OUTLAY	1,306,315	389,328	1,085,038	635,188	245,860
TOTAL EXPENDITURES	<u>2,538,771</u>	<u>3,222,926</u>	<u>2,298,666</u>	<u>6,014,114</u>	<u>2,791,188</u>

**City of Live Oak
Capital Projects Fund
2024/2025 Proposed Project Budgets
(As Amended)**

Description	Fiscal Year Ending					Project Totals
	Previously Fiscal Years	Projected 9/30/2024	Budget 9/30/2025	Budget 9/30/2026	Budget 9/30/2027	
Beginning Fund Balance		\$ 4,754,584	\$ 4,743,418	\$ 621,004	\$ 1,221,004	
Revenues:						
General Fund Transfer		1,200,000	1,000,000	900,000	900,000	
General Fund Transfer-ARPA related		-	-	-	-	
EDC Project Related Transfer		847,500	816,700	-	-	
Interest Income		240,000	75,000	50,000	50,000	
Total Revenue:		<u>2,287,500</u>	<u>1,891,700</u>	<u>950,000</u>	<u>950,000</u>	
Total Funds		\$ 7,042,084	\$ 6,635,118	\$ 1,571,004	\$ 2,171,004	
Project Expenditures:						
General Projects						
Radio Tower Improvements	\$ -	\$ -	\$ 423,000	\$ -	\$ -	423,000
Yard Gates with Heavy Duty Controllers	-	-	100,000	-	-	100,000
Replacement of the 30 ton A/C unit at FD	-	15,000	168,000	-	-	183,000
Facilities Planning	-	125,000	-	-	-	125,000
Facility Upgrades	-	75,000	150,000	-	-	150,000
Sidewalk/Curb/Ramps/Driveways Program	-	-	100,000	100,000	100,000	300,000
Street Repair Program	-	-	250,000	250,000	250,000	750,000
Pool/Clubhouse/Restroom/Office-Planning	-	50,000	50,000	-	-	100,000
Pool/Clubhouse/Restroom/Office-Construct	-	-	450,000	-	-	450,000
Ped/Bicycle Crossing Shin Oak Bridge-Plan	18,336	11,664	-	-	-	30,000
Total General Projects	18,336	276,664	1,691,000	350,000	350,000	2,611,000
ARPA Supported Projects						
Generator Project	621,753	555,761	296,566	-	-	1,474,080
Sewer Line Televising and Rehabilitation	506,213	63,980	867,668	-	-	1,437,861
Main Park Pavilion	40,990	43,500	-	-	-	84,490
Main Park Walking Trails	230,244	2,283	-	-	-	232,527
Main Park Playground Equipment (Hilltop)	181,473	310,569	-	-	-	492,042
Replace Galvanized Steel Water Main	-	85,000	85,000	-	-	170,000
Lead & Copper Supply Inventory/Testing	-	200,000	-	-	-	200,000
Total ARPA Supported Projects	1,580,673	1,261,093	1,249,234	-	-	4,091,000
EDC Supported Projects						
Woodcrest Park Walking Trail	215,741	184,259	-	-	-	400,000
Toepperwein Rd. Waterline Extension	-	175,000	-	-	-	175,000
Median & ROW Beautification	-	75,000	-	-	-	75,000
Modernizing existing monumentation	-	-	60,000	-	-	60,000
Shin Oak to Village Oak Walking Trail	-	76,442	295,258	-	-	371,700
Main Park Parking Lots/Drives Design	-	150,000	150,000	-	-	300,000
Main Park Parking Lots/Drives Construction	-	-	2,290,000	-	-	2,290,000
Pat Booker Triangle	13,024	16,716	170,260	-	-	200,000
Monuments Signage - RBFCU Prop	8,146	83,492	108,362	-	-	200,000
Total EDC Supported Projects	236,911	760,909	3,073,880	-	-	4,371,700
Total Project Expenditures	<u>1,835,920</u>	<u>2,298,666</u>	<u>6,014,114</u>	<u>350,000</u>	<u>350,000</u>	<u>11,073,700</u>
Ending Fund Balance		<u>\$ 4,743,418</u>	<u>\$ 621,004</u>	<u>\$ 1,221,004</u>	<u>\$ 1,821,004</u>	

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

Department/ Account Number	Item Description	Item Cost	Department Cost
Capital Projects Funds			
46-560.500	Construction		
	Radio Tower Improvements	423,000	
	Yard Gates with Heavy Duty Controllers	100,000	
	Replacement of the 30 ton A/C unit in Fire Department	168,000	
	Facility Upgrades	150,000	
	Sewer Line Rehab	867,668	
	Replace galvanized steel water main	85,000	
46-560.581	Plant Equipment		
	Generator Project	296,566	
46-565.400	Professional Fees		
	Clubhouse/pool/bathroom planning/design	50,000	
	Main Park parking lots/driveway rehabilitaion design	150,000	
46-565.500	Constructions - Park Projects		
	Clubhouse/pool/bathroom Construction	450,000	
	Shin Oak-Village Oak Walking Trail	295,258	
	Main Park parking lots/driveway rehabilitaion constructio	2,290,000	
46-691.530	Buildings & Structures		
	Modernizing existing monumentation	60,000	
	Pat Booker Triangle Monument Project	170,260	
	Monument signage - RBFCU Property	108,362	
46-692.500	Construction-Streets		
	Sidewalk/Curb/Ramps/Driveways Program	100,000	
	Street Repair Program	250,000	
			<u>6,014,114</u>
	Total Capital Projects Fund Requests		<u>\$ 6,014,114</u>



60 – Utility Fund

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

**UTILITY OPERATIONS FUND
PROPOSED BUDGET
FISCAL YEAR 2024/2025**

Beginning Fund Balance October 1, 2024: \$ 165,572

Estimated Revenues: 6,819,905

Proposed 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	139,750	31,750	168,000	-	339,500
Operations	895,100	160,275	4,827,456	-	5,882,831
Transfers Out	<u>-</u>	<u>-</u>	<u>496,500</u>	<u>-</u>	<u>496,500</u>
Total Expenditures	<u>1,034,850</u>	<u>192,025</u>	<u>5,491,956</u>	<u>-</u>	<u>6,718,831</u>

Net Revenues/Expenditures 101,074

Ending Fund Balance September 30, 2025: \$ 266,646

**UTILITY OPERATIONS FUND
APPROVED BUDGET
FISCAL YEAR 2023/2024
(AS AMENDED)**

Beginning Fund Balance October 1, 2023: \$ 272,349

Estimated Revenues: 5,878,750

Approved Expenditures:

<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Administration	123,950	26,750	166,500	-	317,200
Operations	852,500	159,175	3,914,972	-	4,926,647
Transfers Out	<u>-</u>	<u>-</u>	<u>667,002</u>	<u>-</u>	<u>667,002</u>
Total Expenditures	<u>976,450</u>	<u>185,925</u>	<u>4,748,474</u>	<u>-</u>	<u>5,910,849</u>

Net Revenues/Expenditures (32,099)

Ending Fund Balance September 30, 2024: \$ 240,250

City of Live Oak
Utility Operations Fund
2024/2025 Proposed Budget

	<u>Audited</u>	<u>Current FY 2023/24</u>		<u>Proposed</u>	<u>Budget</u>
	<u>2022/2023</u>	<u>Amended</u>	<u>Projected</u>	<u>Budget</u>	<u>Increase/</u>
	<u>Actual</u>	<u>Budget</u>	<u>End-of-Year</u>	<u>FY 2024/25</u>	<u>(Decrease)</u>
REVENUES					
UTILITY REVENUE					
381.200 Water Revenues	1,709,080	1,785,000	1,735,000	1,839,100	54,100
381.201 Sewer Revenue	2,530,989	2,884,000	2,760,050	3,036,055	152,055
381.360 Interest Income	22,917	15,000	25,000	20,000	5,000
381.400 Garbage Collection Rev	994,837	825,000	1,557,411	1,550,000	725,000
381.500 Edwards Aquifer Mgt Fees	135,601	162,500	145,000	162,500	-
381.600 Service Application Fees	3,735	5,000	3,500	5,000	-
381.620 Water Connection Fees	-	3,000	-	3,000	-
381.630 Sewer Connection Fees	-	75,000	-	75,000	-
381.800 Penalty Charges	79,920	75,000	105,000	80,000	5,000
381.810 Turn-off Fees	7,027	15,000	7,500	15,000	-
381.820 Meter Tampering Fees	-	1,000	250	1,000	-
381.920 Discounts Earned	427	250	500	250	-
381.930 N.S.F. Check Fees	55	1,000	300	1,000	-
381.940 Inspection Fees	-	1,000	-	1,000	-
381.950 Miscellaneous Income	40,140	1,500	60,000	1,500	-
TOTAL UTILITY REVENUE	5,524,728	5,849,250	6,399,511	6,790,405	941,155
INTER-FUND TRANSFERS					
390.100 Transfer from General Fund	-	-	-	-	-
390.487 Support Fees	29,500	29,500	29,500	29,500	-
TOTAL INTER-FUND TRANSFERS	29,500	29,500	29,500	29,500	-
TOTAL REVENUES	5,554,228	5,878,750	6,429,011	6,819,905	941,155

City of Live Oak
Utility Operations Fund
2024/2025 Proposed Budget

	<u>Audited</u> <u>2022/2023</u> <u>Actual</u>	<u>Current FY 2023/24</u> <u>Amended</u> <u>Budget</u>	<u>Projected</u> <u>End-of-Year</u>	<u>Proposed</u> <u>Budget</u> <u>FY 2024/25</u>	<u>Budget</u> <u>Increase/</u> <u>(Decrease)</u>
EXPENDITURES					
ADMINISTRATION DEPARTMENT					
PERSONNEL SERVICES					
400.100 Salaries	73,945	81,000	78,000	90,000	9,000
400.199 Overtime	-	750	100	750	-
400.200 F.I.C.A. Taxes	5,558	6,500	6,000	6,800	300
400.210 Group Insurance	17,585	19,500	20,400	24,000	4,500
400.230 Retirement	13,369	16,000	15,000	18,000	2,000
400.240 Workers Comp Insurance	175	200	161	200	-
TOTAL PERSONNEL SERVICES	110,632	123,950	119,661	139,750	15,800
SUPPLIES EXPENSES					
400.310 Office Supplies	5,871	6,000	4,500	6,000	-
400.320 Postage	14,530	19,000	24,000	24,000	5,000
400.330 Minor Tools & Equipment	-	750	250	750	-
400.392 Employee Relations	-	1,000	-	1,000	-
TOTAL SUPPLIES EXPENSES	20,401	26,750	28,750	31,750	5,000
OTHER SERVICES & CHARGES					
400.400 Professional Fees	3,798	10,000	5,000	10,000	-
400.402 S.A.W.S Billing Fees	18,263	22,000	20,100	22,000	-
400.412 Credit Card Fees	57,333	35,000	68,000	35,000	-
400.415 Telephone	1,500	2,000	1,500	2,000	-
400.425 Conference & Training	38	500	-	500	-
400.475 Property & Liability Ins	18,400	20,000	19,620	21,500	1,500
400.482 Wtr/Swr Acct Write-offs	11,786	2,000	5,000	2,000	-
400.495 Sewer Connection Fees	-	75,000	-	75,000	-
TOTAL OTHER SERVICES & CHARGES	111,118	166,500	119,220	168,000	1,500
TOTAL 400-ADMINISTRATION DEPT	<u>242,151</u>	<u>317,200</u>	<u>267,631</u>	<u>339,500</u>	<u>22,300</u>

City of Live Oak
Utility Operations Fund
2024/2025 Proposed Budget

	<u>Audited</u> <u>2022/2023</u> <u>Actual</u>	<u>Current FY 2023/24</u>		<u>Proposed</u> <u>Budget</u> <u>FY 2024/25</u>	<u>Budget</u> <u>Increase/</u> <u>(Decrease)</u>
		<u>Amended</u> <u>Budget</u>	<u>Projected</u> <u>End-of-Year</u>		
PUBLIC WORKS GENERAL					
PERSONNEL SERVICES					
560.100 Salaries	490,671	543,000	495,000	564,600	21,600
560.199 Overtime	60,311	50,000	55,000	50,000	-
560.200 F.I.C.A. Taxes	40,258	46,000	42,000	47,000	1,000
560.210 Group Insurance	77,508	91,000	85,000	104,000	13,000
560.230 Retirement	100,026	113,000	106,000	120,000	7,000
560.240 Workers Comp Insurance	8,989	9,500	7,669	9,500	-
TOTAL PERSONNEL SERVICES	777,763	852,500	790,669	895,100	42,600
SUPPLIES EXPENSES					
560.300 Uniforms	5,414	6,275	6,000	6,275	-
560.310 Office Supplies	1,422	1,400	1,000	2,000	600
560.333 Petroleum Products	29,651	31,000	31,000	31,500	500
560.337 Public Education Supplies	1,875	8,000	1,800	8,000	-
560.350 Safety Supplies	925	2,500	750	2,500	-
560.355 Plant & Eqpt Maint Sup	122,854	100,000	121,000	100,000	-
560.365 Small Power & Hand Tools	3,297	5,000	3,700	5,000	-
560.380 Street Maint Materials	343	5,000	1,000	5,000	-
TOTAL SUPPLIES EXPENSES	165,781	159,175	166,250	160,275	1,100
OTHER SERVICES & CHARGES					
560.402 Water Testing Fees	14,307	51,000	15,000	52,320	1,320
560.404 Garbage Collection Srv	1,003,943	825,000	1,557,411	1,550,000	725,000
560.409 Edwards Aquifer Mgt Fees	157,771	186,000	199,625	186,000	-
560.414 Sewage Treatment	2,377,364	2,540,872	2,577,000	2,727,036	186,164
560.415 Telephone	3,667	4,100	3,600	4,100	-
560.425 Conferences & Training	5,933	6,500	5,000	6,500	-
560.440 Utilities	184,250	160,000	175,000	160,000	-
560.445 Contract Maintenance	20,589	60,000	40,000	60,000	-
560.450 Equipment Maint Contracts	-	3,000	-	3,000	-
560.455 Street Maintenance Services	7,599	10,000	6,000	10,000	-
560.458 Vehicle Maint Services	22,588	24,000	21,000	24,000	-
560.470 Equipment Rentals	1,680	2,500	1,000	2,500	-
560.471 Water Leases	20,714	40,000	43,000	40,000	-
560.480 Contingencies	1,377	1,000	500	1,000	-
560.485 Dues & Publications	175	1,000	100	1,000	-
560.499 Depreciation Expense	224,629	-	-	-	-
TOTAL OTHER SERVICES & CHARGES	4,046,586	3,914,972	4,644,236	4,827,456	912,484
TOTAL 560-PUBLIC WORKS GENERAL	4,990,130	4,926,647	5,601,155	5,882,831	956,184

City of Live Oak
Utility Operations Fund
2024/2025 Proposed Budget

	<u>Audited</u> <u>2022/2023</u> <u>Actual</u>	<u>Current FY 2023/24</u> <u>Amended</u> <u>Budget</u>	<u>Projected</u> <u>End-of-Year</u>	<u>Proposed</u> <u>Budget</u> <u>FY 2024/25</u>	<u>Budget</u> <u>Increase/</u> <u>(Decrease)</u>
OTHER FINANCING USES					
OPERATING TRANSFER OUT					
700.013 Transfer to Gen Fd - Auto Shop	15,000	15,000	15,000	15,000	-
700.018 Transfer to Gen Fd - Admin O/H	171,500	171,500	171,500	171,500	-
700.030 Transfers to Renew & Repl	310,000	310,000	310,000	310,000	-
700.040 Transfers to D/S Fund	<u>170,745</u>	<u>170,502</u>	<u>170,502</u>	<u>-</u>	<u>(170,502)</u>
TOTAL OPERATING TRANSFERS OUT	667,245	667,002	667,002	496,500	(170,502)
 TOTAL 700-OTHER FINANCING USES	 <u>667,245</u>	 <u>667,002</u>	 <u>667,002</u>	 <u>496,500</u>	 <u>(170,502)</u>
 TOTAL EXPENDITURES	 <u>5,899,526</u>	 <u>5,910,849</u>	 <u>6,535,788</u>	 <u>6,718,831</u>	 <u>807,982</u>

Public Works - Utility Administration & Operations

Positions	FY 2024	FY 2025
Director of Public Works	0.5	0.5
Utilities Supervisor	1.0	1.0
Utility Crew Leader	1.0	1.0
Executive Assistant	0.5	0.5
Heavy Equipment Operator	5.0	5.0
Utility Billing Specialist	<u>2.0</u>	<u>2.0</u>
Total Positions	10.0	10.0

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

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Director of Public Works	30	\$128,649	\$162,202	\$195,755
Utilities Supervisor	17	\$68,225	\$86,019	\$103,813
Utility Crew Leader	13	\$56,129	\$70,768	\$85,407
Executive Assistant	12	\$53,456	\$67,398	\$81,340
Heavy Equipment Operator	9	\$46,178	\$58,222	\$70,265
Utility Billing Specialist	7	\$41,884	\$52,808	\$63,732



30 – Utility Development Replacement and Renewal Fund

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

**UTILITY DEVELOPMENT/RENEWALS & REPLACEMENT FUND
PROPOSED BUDGET
FISCAL YEAR 2024/2025**

Beginning Fund Balance October 1, 2024:						\$ 1,148,402
Estimated Revenues:						345,000
Proposed 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	-	-	-	570,000	570,000	
Total Expenditures	-	-	-	570,000	570,000	
Net Revenues/Expenditures						<u>(225,000)</u>
Ending Fund Balance September 30, 2025:						<u>\$ 923,402</u>

**UTILITY DEVELOPMENT/RENEWALS & REPLACEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2023/2024
(AS AMENDED)**

Beginning Fund Balance October 1, 2023:						\$ 1,029,687
Estimated Revenues:						410,000
Approved Expenditures:						
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>	
Operations	-	-	-	605,000	605,000	
Total Expenditures	-	-	-	605,000	605,000	
Net Revenues/Expenditures						<u>(195,000)</u>
Ending Fund Balance September 30, 2024:						<u>\$ 834,687</u>

City of Live Oak
Utility Development/Renewals and Replacement Fund
2024/2025 Proposed Budget

	<u>Audited</u> <u>2022/2023</u> <u>Actual</u>	<u>Current FY 2023/24</u> <u>Amended</u> <u>Budget</u>	<u>Projected</u> <u>End-of-Year</u>	<u>Proposed</u> <u>Budget</u> <u>FY 2024/25</u>	<u>Budget</u> <u>Increase/</u> <u>(Decrease)</u>
REVENUES					
INTEREST & MISCELLANEOUS					
370.900 Miscellaneous Revenue	-	75,000	-	-	(75,000)
360.550 Interest Income - R & R	<u>34,088</u>	<u>25,000</u>	<u>52,050</u>	<u>35,000</u>	<u>10,000</u>
TOTAL INTEREST & MISCELLANEOUS	<u>34,088</u>	<u>100,000</u>	<u>52,050</u>	<u>35,000</u>	<u>(65,000)</u>
INTER-FUND TRANSFERS					
390.600 Depr X-fers from Utility	<u>310,000</u>	<u>310,000</u>	<u>310,000</u>	<u>310,000</u>	<u>-</u>
TOTAL INTER-FUND TRANSFERS	<u>310,000</u>	<u>310,000</u>	<u>310,000</u>	<u>310,000</u>	<u>-</u>
TOTAL REVENUES	<u>344,088</u>	<u>410,000</u>	<u>362,050</u>	<u>345,000</u>	<u>(65,000)</u>
EXPENDITURES					
PUBLIC WORKS GENERAL					
CAPITAL OUTLAY					
560.560 Wtr/Swr System Renewal	56,911	335,000	75,000	325,000	(10,000)
560.561 Water/Sewer System Extntn	-	50,000	-	50,000	-
560.574 Vehicles	65,281	200,000	166,835	185,000	(15,000)
560.578 Office Equipment	-	15,000	-	5,000	(10,000)
560.581 Plant Equipment	-	-	-	-	-
560.588 Small Equipment Replacement	<u>940</u>	<u>5,000</u>	<u>1,500</u>	<u>5,000</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	<u>123,132</u>	<u>605,000</u>	<u>243,335</u>	<u>570,000</u>	<u>(35,000)</u>
TOTAL 560-PUBLIC WORKS GENERAL	<u>123,132</u>	<u>605,000</u>	<u>243,335</u>	<u>570,000</u>	<u>(35,000)</u>
TOTAL EXPENDITURES	<u>123,132</u>	<u>605,000</u>	<u>243,335</u>	<u>570,000</u>	<u>(35,000)</u>

City of Live Oak
Utility Development/Renewals and Replacement Fund
Capital Requests
2024/2025 Proposed Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Utilities			
30-560.560	Water/Sewer System Renewal		
	Commercial Meter Replacement Program	\$ 50,000	
	Fire Hydrant Replacements	50,000	
	Emergency Water Well Services	100,000	
	Inserta Valves Installed for Isolation Valves	50,000	
	Water Main Values Maintenace Program	<u>75,000</u>	\$ 325,000
30-560.561	Water/Sewer System Extension		
	Unforeseen extensions		50,000
30-560.574	Vehicles/Equipment		
	(1) 3/4 ton single cab 4WD (Replace W-5 2012 3/4 ton)	65,000	
	(1) Hydro Excavator (Replace W-14 2015 Vermeer)	<u>120,000</u>	185,000
30-560.578	Office Equipement		
	Backflow Prevention Testing/Tracking Software Annual Fees		5,000
30-560.588	Small Equipment Replacement		
	Miscellaneous Equipment		<u>5,000</u>
	Total Utility Development and R&R Fund Requests		<u>\$ 570,000</u>



61 – Stormwater Utility Fund

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

**STORMWATER OPERATIONS FUND
PROPOSED BUDGET
FISCAL YEAR 2024/2025**

Beginning Fund Balance October 1, 2024:						\$ 345,923
Estimated Revenues:						676,000
Proposed 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	436,100	35,900	432,500	-	904,500	
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>87,869</u>	<u>87,869</u>	
Total Expenditures	<u>436,100</u>	<u>35,900</u>	<u>432,500</u>	<u>87,869</u>	<u>992,369</u>	
Net Revenues/Expenditures						<u>(316,369)</u>
Ending Fund Balance September 30, 2025:						<u>\$ 29,554</u>

**STORMWATER OPERATIONS FUND
APPROVED BUDGET
FISCAL YEAR 2023/2024
(AS AMENDED)**

Beginning Fund Balance October 1, 2023:						\$ 363,566
Estimated Revenues:						658,000
Approved Expenditures:						
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>	
Operations	409,100	35,600	427,500	-	872,200	
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>43,231</u>	<u>43,231</u>	
Total Expenditures	<u>409,100</u>	<u>35,600</u>	<u>427,500</u>	<u>43,231</u>	<u>915,431</u>	
Net Revenues/Expenditures						<u>(257,431)</u>
Ending Fund Balance September 30, 2024:						<u>\$ 106,135</u>

City of Live Oak
Stormwater Operations Fund
2024/2025 Proposed Budget

	Audited	Current FY 2023/24		Proposed	Budget
	2022/2023	Amended	Projected	Budget	Increase/
	Actual	Budget	End-of-Year	FY 2024/25	(Decrease)
REVENUES					
STORMWATER REVENUE					
348.205 Storm Water Utility Fee	613,727	650,000	630,000	660,000	10,000
349.900 Storm Water Application Fee	2,800	-	4,100	-	-
360.000 Interest Income	13,876	8,000	16,000	16,000	8,000
TOTAL STORMWATER REVENUE	630,403	658,000	650,100	676,000	18,000
TOTAL REVENUES	630,403	658,000	650,100	676,000	18,000

City of Live Oak
Stormwater Operations Fund
2024/2025 Proposed Budget

	<u>Audited</u> <u>2022/2023</u> <u>Actual</u>	<u>Current FY 2023/24</u> <u>Amended</u> <u>Budget</u>	<u>Projected</u> <u>End-of-Year</u>	<u>Proposed</u> <u>Budget</u> <u>FY 2024/25</u>	<u>Budget</u> <u>Increase/</u> <u>(Decrease)</u>
EXPENDITURES					
PERSONNEL SERVICES					
567.100 Salaries	245,743	272,000	260,935	290,800	18,800
567.199 Overtime	742	3,000	750	2,000	(1,000)
567.200 F.I.C.A. Taxes	18,413	21,500	20,050	22,100	600
567.210 Group Insurance	52,801	53,100	66,100	57,500	4,400
567.230 Retirement	44,883	53,000	50,100	57,200	4,200
567.240 Workers Comp Insurance	6,345	6,500	5,247	6,500	-
TOTAL PERSONNEL SERVICES	368,927	409,100	403,182	436,100	27,000
SUPPLIES EXPENSES					
567.300 Uniforms	3,822	4,850	4,850	4,850	-
567.310 Office Supplies	517	1,000	1,000	1,300	300
567.333 Petroleum Products	17,529	22,750	17,000	22,750	-
567.337 Public Education Supplies	-	1,500	-	1,500	-
567.350 Safety Supplies	2,300	2,500	750	2,500	-
567.365 Small Power & Hand Tools	840	3,000	1,000	3,000	-
TOTAL SUPPLIES EXPENSES	25,008	35,600	24,600	35,900	300
OTHER SERVICES & CHARGES					
567.400 Professional Fees	70,918	78,000	74,500	83,000	5,000
567.402 SAWS Billing Fees	4,076	5,000	3,750	5,000	-
567.415 Telephone	3,479	3,000	3,600	3,000	-
567.425 Conferences & Training	864	6,500	1,000	6,500	-
567.445 Contract Maintenance	3,163	29,000	16,380	29,000	-
567.456 Flood Channel Const & Maint	5,981	200,000	6,500	200,000	-
567.458 Vehicle Maint Services	30,238	30,000	16,000	30,000	-
567.470 Equipment Rentals	554	1,000	-	1,000	-
567.487 Support Fee	75,000	75,000	75,000	75,000	-
567.499 Depreciation Expense	21,300	-	-	-	-
TOTAL OTHER SERVICES & CHARGES	215,573	427,500	196,730	432,500	5,000
CAPITAL OUTLAY					
567.580 Operating Equipment	1,982	-	-	-	-
TOTAL CAPITAL OUTLAY	1,982	-	-	-	-
TOTAL 567- OPERATING EXPENDITURES	611,490	872,200	624,512	904,500	32,300

City of Live Oak
Stormwater Operations Fund
2024/2025 Proposed Budget

	<u>Audited 2022/2023 Actual</u>	<u>Current FY 2023/24 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2024/25</u>	<u>Budget Increase/ (Decrease)</u>
OTHER FINANCING USES					
OPERATING TRANSFER OUT					
700.600 Transfer to Asset Replacement Fund	<u>35,693</u>	<u>43,231</u>	<u>43,231</u>	<u>87,869</u>	<u>44,638</u>
TOTAL 700-OTHER FINANCING USES	<u>35,693</u>	<u>43,231</u>	<u>43,231</u>	<u>87,869</u>	<u>44,638</u>
TOTAL 567-STORMWATER OPERATIONS	<u>647,183</u>	<u>915,431</u>	<u>667,743</u>	<u>992,369</u>	<u>76,938</u>

Public Works - Stormwater Operations

Positions	FY 2024	FY 2025
Assistant Public Works Director	0.5	0.5
Crew Leader - Stormwater	1.0	1.0
Heavy Equipment Operator	2.0	2.0
Stormwater Maintenance Worker	<u>1.0</u>	<u>1.0</u>
Total Positions	4.5	4.5
<p>The Stormwater department administers and implements a Texas Pollutant Discharge Elimination System (TPDES) plan and oversees street sweeping and flood channel drainage maintenance.</p>		

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Assistant Public Works Director	26	\$105,840	\$133,444	\$161,048
Crew Leader - Stormwater	11	\$50,911	\$64,189	\$77,467
Heavy Equipment Operator	9	\$46,178	\$58,222	\$70,265
Stormwater Maintenance Worker	5	\$37,990	\$47,899	\$57,807



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 FUND
PROPOSED BUDGET
FISCAL YEAR 2024/2025**

Beginning Fund Balance October 1, 2024:					\$ 5,412,317
Estimated Revenues:				2,933,365	
Proposed 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>181,380</u>	<u>6,050</u>	<u>3,010,373</u>	<u>855,000</u>	<u>4,052,803</u>
Total Expenditures	<u>181,380</u>	<u>6,050</u>	<u>3,010,373</u>	<u>855,000</u>	<u>4,052,803</u>
Net Revenues/Expenditures					<u>(1,119,438)</u>
Ending Fund Balance September 30, 2025:					<u>\$ 4,292,879</u>

**ECONOMIC DEVELOPMENT CORPORATION FUND
APPROVED BUDGET
FISCAL YEAR 2023/2024
(AS AMENDED)**

Beginning Fund Balance October 1, 2023:					\$ 4,837,147
Estimated Revenues:				2,968,886	
Approved Expenditures:					
<u>Department</u>	<u>Personnel Services</u>	<u>Supplies</u>	<u>Other Services & Charges</u>	<u>Capital Outlay</u>	<u>Total Expenditures</u>
Economic Development	<u>141,780</u>	<u>9,200</u>	<u>2,613,061</u>	<u>557,310</u>	<u>3,321,351</u>
Total Expenditures	<u>141,780</u>	<u>9,200</u>	<u>2,613,061</u>	<u>557,310</u>	<u>3,321,351</u>
Net Revenues/Expenditures					<u>(352,465)</u>
Ending Fund Balance September 30, 2024:					<u>\$ 4,484,682</u>

City of Live Oak
Economic Development Corporation Fund
2024/2025 Proposed Budget

	<u>Audited</u>	<u>Current FY 2023/24</u>		<u>Proposed</u>	<u>Budget</u>
	<u>2022/23</u>	<u>Amended</u>	<u>Projected</u>	<u>Budget</u>	<u>Increase/</u>
	<u>Actual</u>	<u>Budget</u>	<u>End-of-Year</u>	<u>FY 2024/25</u>	<u>(Decrease)</u>
REVENUES					
TAXES - OTHER					
311.300 Sales & Use Tax Revenue	3,057,417	3,235,886	3,057,417	3,126,209	(109,677)
311.398 Sales Tax Incentive Payment	<u>(370,663)</u>	<u>(402,000)</u>	<u>(360,000)</u>	<u>(402,000)</u>	<u>-</u>
TOTAL TAXES - OTHER	2,686,754	2,833,886	2,697,417	2,724,209	(109,677)
INTEREST & MISCELLANEOUS					
360.000 Interest Income	250,629	125,000	275,000	175,000	50,000
370.900 Miscellaneous	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
TOTAL INTEREST & MISCELLANEOUS	260,629	135,000	285,000	185,000	50,000
INTER-FUND REVENUES					
390.810 Transfer from HOT Fund - Support	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,156</u>	<u>24,156</u>
TOTAL INTER-FUND REV	-	-	-	24,156	24,156
TOTAL REVENUES	<u>2,947,383</u>	<u>2,968,886</u>	<u>2,982,417</u>	<u>2,933,365</u>	<u>(35,521)</u>

City of Live Oak
Economic Development Corporation Fund
2024/2025 Proposed Budget

	<u>Audited 2022/23 Actual</u>	<u>Current FY 2023/24 Amended Budget</u>	<u>Projected End-of-Year</u>	<u>Proposed Budget FY 2024/25</u>	<u>Budget Increase/ (Decrease)</u>
EXPENDITURES					
ADMINISTRATION DEPARTMENT					
PERSONNEL SERVICES					
400.100 Admin Support Salaries	98,080	102,000	92,000	130,000	28,000
400.199 Admin Support Overtime	26	-	-	-	-
400.200 F.I.C.A.	7,389	8,000	7,500	10,000	2,000
400.210 Group Insurance	9,856	11,750	11,750	15,100	3,350
400.230 Retirement	17,737	19,750	15,800	26,000	6,250
400.240 Workers Comp Insurance	264	280	226	280	-
TOTAL PERSONNEL SERVICES	133,352	141,780	127,276	181,380	39,600
SUPPLIES EXPENSES					
400.310 Office Supplies	1,506	3,000	1,200	3,000	-
400.320 Postage	-	1,200	-	1,200	-
400.330 Minor Tools & Equipment	4,671	3,500	3,400	350	(3,150)
400.333 Petroleum Products	295	1,500	450	1,500	-
TOTAL SUPPLIES EXPENSES	6,472	9,200	5,050	6,050	(3,150)
OTHER SERVICES & CHARGES					
400.400 Professional Fees	75,610	141,770	20,000	150,000	8,230
400.401 Marketing Services	17,500	24,500	75,000	23,500	(1,000)
400.415 Telephone	3	2,000	50	510	(1,490)
400.425 Conferences & Training	1,352	21,100	5,000	20,100	(1,000)
400.431 Promotional Activities	48,511	42,500	42,500	43,000	500
400.445 Maintenance Contracts	3,000	5,000	4,500	11,300	6,300
400.458 Vehicle Maint Services	89	420	150	480	60
400.480 Contingencies	252	1,000	100	1,000	-
400.481 Newsletter Inserts	91,084	105,000	96,000	108,000	3,000
400.485 Dues & Publications	21,454	9,150	21,000	9,150	-
400.486 Other ED Initiatives	42,142	280,000	30,000	480,000	200,000
TOTAL OTHER SERVICES & CHARGES	300,997	632,440	294,300	847,040	214,600
CAPITAL OUTLAY					
500.581 Purchase of Water Rights	-	300,000	-	600,000	300,000
500.580 Land	224,706	157,310	-	155,000	(2,310)
560.595 Unspecified Capital	-	100,000	-	100,000	-
TOTAL CAPITAL OUTLAY	224,706	557,310	-	855,000	297,690
TOTAL 400-ADMINISTRATION DEPART	665,527	1,340,730	426,626	1,889,470	548,740

City of Live Oak
Economic Development Corporation Fund
2024/2025 Proposed Budget

	<u>Audited</u> <u>2022/23</u> <u>Actual</u>	<u>Current FY 2023/24</u>		<u>Proposed</u> <u>Budget</u> <u>FY 2024/25</u>	<u>Budget</u> <u>Increase/</u> <u>(Decrease)</u>
		<u>Amended</u> <u>Budget</u>	<u>Projected</u> <u>End-of-Year</u>		
INTERFUND TRANSFERS					
OTHER FINANCING USES					
700.100 Transfer to General Fund	290,000	240,000	240,000	190,000	(50,000)
700.460 Transfer to Capital Proj. Fund	1,375,000	647,500	647,500	816,700	169,200
700.350 Transfers To Asset Replacement	58,702	176,859	176,859	239,309	62,450
700.400 Transfers to Debt Service	918,497	916,262	916,262	917,324	1,062
TOTAL OTHER FINANCING USES	2,642,199	1,980,621	1,980,621	2,163,333	182,712
TOTAL 700-INTERFUND TRANSFERS	<u>2,642,199</u>	<u>1,980,621</u>	<u>1,980,621</u>	<u>2,163,333</u>	<u>182,712</u>
TOTAL EXPENDITURES	<u>3,307,726</u>	<u>3,321,351</u>	<u>2,407,247</u>	<u>4,052,803</u>	<u>731,452</u>

Economic Development Corporation

Positions	FY 2024	FY 2025
Assistant City Manager	0.3	0.3
Economic Development and Marketing Manager	<u>0.8</u>	<u>1.0</u>
Total Positions	1.1	1.3

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

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Assistant City Manager	31	\$135,085	\$170,313	\$205,543
Economic Development and Marketing Manager	21	\$82,928	\$104,557	\$126,185

City of Live Oak
Economic Development Corporation Fund
Capital Requests
2024/2025 Proposed Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Economic Development Corporation			
Capital Projects			
50-500.581	Water Rights		\$ 600,000
50-500.580	Land (Carry over)		155,000
50-560.595	Unspecified Capital		<u>100,000</u>
Total Economic Development Corporation Fund Requests			<u><u>\$ 855,000</u></u>
Economic Development Corporation			
Cash Support			
50-700.100	TxDot Maintenance (Year 2 of 3) to General Fund		40,000
50-700.460	1/2 Construction Rehab Main Park Parking Lot and Drive to Capital Proj Fun		<u>816,700</u>
Total Economic Development Corporation Fund Requests			<u><u>\$ 856,700</u></u>



Capital Information

**City of Live Oak
General Fund
Capital Requests
2024/2025 Proposed Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
City Secretary			
10-405.579	Office Equipment		
	Scanner for Laserfiche	\$ 1,500	
10-405.591	Software		
	Open records management system	12,000	
	Archive Social (software for social media retention)	<u>8,000</u>	\$ 21,500
Municipal Court			
10-430.578	Office Furniture		
	Desks/workstations		15,000
Finance Department			
10-470.578	Office Equipment		
	Credit Card Machines	9,000	
10-470.591	Software		
	Time & Attendance Software/License, Install/Train, Hardw	<u>26,000</u>	35,000
Police Department			
10-530.583	Safety Equipment		
	(8) Body armor - replacement patrol	9,720	
	Tactical Vests	3,640	
	Self-aid/Buddy-aid medical kits	480	
	Medical kit carriers	150	
	Stop stick piranha	500	
	Go bags	5,750	
	PPE equipment	3,000	
10-530.595	Other Capital		
	Utility Software	50,525	
10-530.651	PD Donation Expenditures		
	Various program/projects/items	<u>-</u>	73,765
Communications Department			
10-535.574	Communication Equipment		
	Exacom Refresher	34,375	
	Exacom extended Warranty	<u>5,155</u>	39,530

**City of Live Oak
General Fund
Capital Requests
2024/2025 Proposed Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Fire Department			
10-540.530	Buildings		
	Chief360 Automatic Radio Dispatching installation	35,000	
	Fire Department Seal/Building Signage Front Door	15,000	
10-540.580	Operating Equipment		
	TNT Combo-Tool, Ram with extensions, 2 strut kit	<u>34,000</u>	84,000
Public Works			
10-560.530	Building & Structures		
	Energy conservation measures	50,000	
	Update city facilities	100,000	
10-560.570	Equipment		
	Facility Signage (Carry over)	<u>40,000</u>	190,000
Street Maintenance			
10-562.570	Equipment		
	Portable LED Message Boards	25,000	
	Front End Loader (Replace W17) **Only if grant is awarec	270,000	
	If awarded, maximum grant amount could be:	<u>(166,000)</u>	129,000
Animal Control			
10-564.570	Operating Equipment		
	Cat Cages	39,405	
	Yard Expansion	<u>40,000</u>	79,405
Parks Maintenance			
10-565.530	Building & Structures		
	Rehab game fields (Recurring)	-	
10-565.588	Park Maintenance Equipment		
	Decorative Trash Receptacles (35)	<u>35,000</u>	35,000

**City of Live Oak
General Fund
Capital Requests
2024/2025 Proposed Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Information Technology			
10-685.579	Computer Equipment		
	(8) Dell Optiplex Plus 7000 Series - PC replacement plan	9,600	
	(4) Dell Latitude 15 3500 Series laptops	5,800	
	Monitors (6-24 inch, 2-32 inch)	1,740	
	Upgrade Phone System	29,000	
	Verkada Environmental Sensors	8,570	
	Verkada Cameras	6,500	
	Various other hardware requests	5,000	
10-685.591	Software		
	MS 365 Business Standard (69 licenses*\$12.50/month)	10,356	
	MS 365 Apps for Business (26 licenses*\$8.30/month)	2,592	
	MS 365 Business Basic (79 licenses*\$6.00/month)	5,688	
	SentinelOne Automated Threat Removal (146*\$6.65/month)	11,652	
	Huntress MDR (158*\$2.98/month)	5,652	
	Cartegraph Fleet Management Software Upgrade (recur)	6,000	
	Adobe Acrobat, other miscellaneous requests	4,360	112,510
	Total General Fund Capital Requests (Funded)		<u>\$ 814,710</u>

**City of Live Oak
General Fund
Reserve Funded Items
2024/2025 Proposed Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Capital Requests		\$ 814,710	
Transfer to Capital Project Fund for various projects		1,000,000	
Less amount funded through recurring revenue		<u>(187,218)</u>	\$ 1,627,492
Transfer to Asset Replacement (Capital)		1,152,529	
Less amount funded through recurring revenue		<u>(340,000)</u>	812,529
City Council			
10-401.480	Contingencies		200,000
City Manager			
10-402.480	Contingencies		18,000
Municipal Court			
10-430.410	Warrant Collection Fees (Old Warrants)		15,000
Police Department			
10-530.400	Prof Fees - Legal assistance for special projects/reviews)		-
10-530.480	Contingencies (Video equipment failure)		20,000
Dispatch (Communications)			
10-535.480	Contingencies (Radio equipment failure and/or programming)		9,500
Fire Department			
10-540.480	Contingencies (Repairs to the older fire apparatuses)		60,000
Public Works			
10-560-461	Emergency Contingencies		
	Unforeseen Maintenance Issues	20,000	
	Fuel costs over anticipated \$ per gallon	41,840	
	Major HVAC Repairs/Replacements	20,360	
	Major mechanical Repairs	18,800	
	Fleet accident repairs and reconditioning	<u>9,000</u>	110,000

**City of Live Oak
General Fund
Reserve Funded Items
2024/2025 Proposed Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Street Maintenance			
10-562.461	Emergency Contingencies for major street repairs		100,000
Information Technology			
10-685.480	Contingencies		<u>20,000</u>
	Total Reserve Funded Items		<u><u>\$ 2,992,521</u></u>

City of Live Oak
Asset Replacement Fund
Capital Requests
2024/2025 Proposed Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Police Department			
35-530.586	Vehicles		
	(2) Interceptor utility vehicle (Patrol Unit)	\$ 132,000	
	(1) Unmarked vehicle (CID)	56,000	
35-530.597	Vehicle Equipment		
	(2) Patrol unit equipment and installation	88,000	
	(1) CID unit equipment and installation	<u>6,000</u>	\$ 282,000
Street Maintenance			
35-562.580	Operating Equipment		
	(2) 3/4 ton Vehicles (Replace M1 & M2 - 2019)		120,000
Parks Maintenance			
35-565.580	Operating Equipment		
	(2) Jacobsen HR9016 16' mower (carry over)	240,000	
	(2) 72" Zero Turn Mowers (Replace PK1 & PK2)	<u>50,000</u>	290,000
Stormwater Department			
35-567.586	Vehicles		
	(1) Pickup (Replace SW3 - 2018)		65,000
Fire Department			
35-540.586	Vehicles		
	(1) F350 FD Vehicle (Replace 2016 Chevy 2500)		87,500
Information Technology			
35-685.579	Computer Equipment		
	Virtual Server Platform Upgrade		<u>160,000</u>
Total Asset Replacement Fund Requests			<u><u>\$ 1,004,500</u></u>

**City of Live Oak
Forfeiture Fund
Capital Requests
2024/2025 Proposed Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
Police Department			
11-531.582	Machinery & Equipment		
	Undercover Vehicle Truck with Equipment	\$ 59,200	
	Miscellaneous Equipment	<u>25,000</u>	\$ 84,200
11-531.583	Safety Equipment		
	Miscellaneous - TBD		20,000
11-531.595	Other Capital		
	Flock LPR Renewal (6)	18,000	
	Miscellaneous - TBD	<u>10,000</u>	<u>28,000</u>
	Total Forfeiture Fund Requests		<u>\$ 132,200</u>

**City of Live Oak
Court Technology Fund
Capital Requests
2024/2025 Proposed Budget**

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

City of Live Oak
Court Security Fund
Capital Requests
2024/2025 Proposed Budget

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

City of Live Oak
Emergency Radio System Fund
Capital Requests
2024/2025 Proposed Budget

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

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

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

City of Live Oak
Alamo Regional SWAT Fund
Capital Requests
2024/2025 Proposed Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Alamo Regional SWAT Fund			
19-530.583	Safety Equipment		
	(3) Glock 17T - Simunition training pistols	\$ 2,500	
19-530.595	Other Capital		
	(1) Team rifle	6,000	
	Magazine for Explosives Storage	<u>5,000</u>	<u>\$ 13,500</u>
Total Alamo Regional SWAT Fund Requests			<u><u>\$ 13,500</u></u>

**City of Live Oak
2022 GO Bond Fund
Project Requests
2024/2025 Proposed Budget**

Department/ Account Number	Item Description	Item Cost	Department Cost
2022 GO Bond Fund			
45-400.400	Professional Fees - Administration Arbitrage liability, fees	\$ 75,000	
45-562.400	Professional Fees - Street Bond Projects Design, engineering and project management	315,000	
45-562.500	Construction - Street Bond Projects Construction costs	<u>7,565,063</u>	
	Total 2022 GO Bond Fund Requests		<u>\$ 7,955,063</u>

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

Department/ Account Number	Item Description	Item Cost	Department Cost
Capital Projects Funds			
46-560.500	Construction		
	Radio Tower Improvements	423,000	
	Yard Gates with Heavy Duty Controllers	100,000	
	Replacement of the 30 ton A/C unit in Fire Department	168,000	
	Facility Upgrades	150,000	
	Sewer Line Rehab	867,668	
	Replace galvanized steel water main	85,000	
46-560.581	Plant Equipment		
	Generator Project	296,566	
46-565.400	Professional Fees		
	Clubhouse/pool/bathroom planning/design	50,000	
	Main Park parking lots/driveway rehabilitaion design	150,000	
46-565.500	Constructions - Park Projects		
	Clubhouse/pool/bathroom Construction	450,000	
	Shin Oak-Village Oak Walking Trail	295,258	
	Main Park parking lots/driveway rehabilitaion constructio	2,290,000	
46-691.530	Buildings & Structures		
	Modernizing existing monumentation	60,000	
	Pat Booker Triangle Monument Project	170,260	
	Monument signage - RBFCU Property	108,362	
46-692.500	Construction-Streets		
	Sidewalk/Curb/Ramps/Driveways Program	100,000	
	Street Repair Program	250,000	
			<u>6,014,114</u>
	Total Capital Projects Fund Requests		<u>\$ 6,014,114</u>

City of Live Oak
Utility Development/Renewals and Replacement Fund
Capital Requests
2024/2025 Proposed Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Utilities			
30-560.560	Water/Sewer System Renewal		
	Commercial Meter Replacement Program	\$ 50,000	
	Fire Hydrant Replacements	50,000	
	Emergency Water Well Services	100,000	
	Inserta Valves Installed for Isolation Valves	50,000	
	Water Main Values Maintenace Program	<u>75,000</u>	\$ 325,000
30-560.561	Water/Sewer System Extension		
	Unforeseen extensions		50,000
30-560.574	Vehicles/Equipment		
	(1) 3/4 ton single cab 4WD (Replace W-5 2012 3/4 ton)	65,000	
	(1) Hydro Excavator (Replace W-14 2015 Vermeer)	<u>120,000</u>	185,000
30-560.578	Office Equipement		
	Backflow Prevention Testing/Tracking Software Annual Fees		5,000
30-560.588	Small Equipment Replacement		
	Miscellaneous Equipment		<u>5,000</u>
	Total Utility Development and R&R Fund Requests		<u>\$ 570,000</u>

City of Live Oak
Economic Development Corporation Fund
Capital Requests
2024/2025 Proposed Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Economic Development Corporation			
Capital Projects			
50-500.581	Water Rights		\$ 600,000
50-500.580	Land (Carry over)		155,000
50-560.595	Unspecified Capital		<u>100,000</u>
Total Economic Development Corporation Fund Requests			<u><u>\$ 855,000</u></u>
Economic Development Corporation			
Cash Support			
50-700.100	TxDot Maintenance (Year 2 of 3) to General Fund		40,000
50-700.460	1/2 Construction Rehab Main Park Parking Lot and Drive to Capital Proj Fun		<u>816,700</u>
Total Economic Development Corporation Fund Requests			<u><u>\$ 856,700</u></u>



Personnel Information

CITY OF LIVE OAK

2024/25 PROPOSED POSITIONS

Approved Titles	Grade	Min Step	Calculated Midpoint	Max Step
City Manager	37	181,022	228,235	275,447
Assistant City Manager	31	135,082	170,313	205,543
Director of Finance and Administration	30	128,649	162,202	195,755
Director of Public Works	30	128,649	162,202	195,755
Police Chief	30	128,649	162,202	195,755
Fire Chief/Fire Marshal	30	128,649	162,202	195,755
Assistant Director of Public Works	26	105,840	133,444	161,048
Assistant Fire Chief	26	105,840	133,444	161,048
Assistant Police Chief	26	105,840	133,444	161,048
Accounting and Human Resources Manager	21	82,928	104,557	126,185
City Secretary	21	82,928	104,557	126,185
Economic Development & Marketing Manager	21	82,928	104,557	126,185
Deputy Fire Marshal	18	71,637	90,321	109,004
Utilities Supervisor	17	68,225	86,019	103,813
Telecommunications Manager	15	61,882	78,022	94,161
Animal Control Manager	14	58,936	74,307	89,678
Code Enforcement Supervisor	14	58,936	74,307	89,678
Fleet Services Supervisor	14	58,936	74,307	89,678
Parks Supervisor	14	58,936	74,307	89,678
Public Works Project Coordinator	14	58,936	74,307	89,678
Recreation and Special Events Manager	14	58,936	74,307	89,678
Human Resources Generalist	13	56,129	70,768	85,407
Utilities Crew Leader	13	56,129	70,768	85,407
Executive Assistant	12	53,456	67,398	81,340
Executive Assistant to the City Manager	12	53,456	67,398	81,340
Facilities Maintenance Coordinator	12	53,456	67,398	81,340
Victim Advocate and Crime Analyst	12	53,456	67,398	81,340
Crew Leader	11	50,911	64,189	77,467
Telecommunications Officer	11	50,911	64,189	77,467
Clerk of Court	10	48,486	61,132	73,778
Property and Evidence Room Technician	10	48,486	61,132	73,778
Accounting and Payroll Specialist	9	46,178	58,222	70,265
Code Enforcement Officer	9	46,178	58,222	70,265
Heavy Equipment Operator	9	46,178	58,222	70,265
Mechanic	8	43,979	55,449	66,919
Police Records Specialist	8	43,979	55,449	66,919
Utility Billing Specialist	7	41,884	52,808	63,732
Utilities Maintenance Worker	7	41,884	52,808	63,732
Animal Control Officer	6	39,890	50,294	60,697
Deputy Court Clerk	6	39,890	50,294	60,697
Parks Maintenance Worker	5	37,990	47,899	57,807
Streets Maintenance Worker	5	37,990	47,899	57,807
Stormwater Maintenance Worker	5	37,990	47,899	57,807

CITY OF LIVE OAK

2024/25 PROPOSED POSITIONS

Approved Titles	Grade	Min Step	Calculated Midpoint	Max Step
Police Department				
Police Lieutenant	P-4	96,839	109,184	121,529
Police Sergeant	P-3	77,545	92,482	107,419
Patrol Corporal	P-2	71,087	81,265	91,442
Police Officer	P-1	63,526	72,621	81,716
Fire Department				
Fire Captain	F-3	77,975	87,916	97,856
Fire Lieutenant	F-2	66,570	77,171	87,772
Firefighter/EMT	F-1	55,464	66,148	76,831

CITY OF LIVE OAK		
2024/25 PROPOSED SEASONAL POSITIONS		
Position	Current Hourly Rate	Proposed Hourly Rate
1st Year Lifeguard	13.50	14.00
2nd Year Lifeguard	14.50	15.00
Senior Lifeguard	15.50	16.00
Head Lifeguard	20.00	20.00
Incentive Pay - Returning and New Hires		400.00

CITY OF LIVE OAK PROPOSED 2024/25 PAY PLAN - ANNUAL																		
STEP																		
GRADE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
5	37,990	38,940	39,914	40,912	41,934	42,983	44,057	45,159	46,288	47,445	48,631	49,847	51,093	52,370	53,679	55,021	56,397	57,807
6	39,890	40,887	41,909	42,957	44,031	45,132	46,260	47,417	48,602	49,817	51,063	52,339	53,648	54,989	56,363	57,773	59,217	60,697
7	41,884	42,932	44,005	45,105	46,233	47,388	48,573	49,787	51,032	52,308	53,616	54,956	56,330	57,738	59,182	60,661	62,178	63,732
8	43,979	45,078	46,205	47,360	48,544	49,758	51,002	52,277	53,584	54,923	56,296	57,704	59,146	60,625	62,141	63,694	65,287	66,919
9	46,178	47,332	48,515	49,728	50,971	52,246	53,552	54,891	56,263	57,669	59,111	60,589	62,104	63,656	65,248	66,879	68,551	70,265
10	48,486	49,699	50,941	52,215	53,520	54,858	56,229	57,635	59,076	60,553	62,067	63,618	65,209	66,839	68,510	70,223	71,978	73,778
11	50,911	52,184	53,488	54,825	56,196	57,601	59,041	60,517	62,030	63,581	65,170	66,799	68,469	70,181	71,936	73,734	75,577	77,467
12	53,456	54,793	56,163	57,567	59,006	60,481	61,993	63,543	65,131	66,760	68,429	70,139	71,893	73,690	75,532	77,421	79,356	81,340
13	56,129	57,532	58,971	60,445	61,956	63,505	65,093	66,720	68,388	70,098	71,850	73,646	75,487	77,375	79,309	81,292	83,324	85,407
14	58,936	60,409	61,919	63,467	65,054	66,680	68,347	70,056	71,807	73,603	75,443	77,329	79,262	81,243	83,274	85,356	87,490	89,678
15	61,882	63,429	65,015	66,641	68,307	70,014	71,765	73,559	75,398	77,283	79,215	81,195	83,225	85,306	87,438	89,624	91,865	94,161
16	64,977	66,601	68,266	69,973	71,722	73,515	75,353	77,237	79,168	81,147	83,175	85,255	87,386	89,571	91,810	94,105	96,458	98,869
17	68,225	69,931	71,679	73,471	75,308	77,191	79,120	81,098	83,126	85,204	87,334	89,518	91,756	94,049	96,401	98,811	101,281	103,813
18	71,637	73,428	75,263	77,145	79,073	81,050	83,077	85,153	87,282	89,464	91,701	93,993	96,343	98,752	101,221	103,751	106,345	109,004
19	75,218	77,099	79,026	81,002	83,027	85,103	87,230	89,411	91,646	93,938	96,286	98,693	101,160	103,689	106,282	108,939	111,662	114,454
20	78,979	80,954	82,978	85,052	87,178	89,358	91,592	93,882	96,229	98,634	101,100	103,628	106,218	108,874	111,596	114,386	117,245	120,176
21	82,928	85,002	87,127	89,305	91,537	93,826	96,171	98,576	101,040	103,566	106,155	108,809	111,529	114,318	117,176	120,105	123,108	126,185
22	87,075	89,252	91,483	93,770	96,114	98,517	100,980	103,505	106,092	108,744	111,463	114,250	117,106	120,034	123,034	126,110	129,263	132,495
23	91,428	93,714	96,057	98,458	100,920	103,443	106,029	108,680	111,397	114,182	117,036	119,962	122,961	126,035	129,186	132,416	135,726	139,119
24	96,000	98,400	100,860	103,381	105,966	108,615	111,330	114,114	116,967	119,891	122,888	125,960	129,109	132,337	135,645	139,036	142,512	146,075
25	100,800	103,320	105,903	108,550	111,264	114,046	116,897	119,819	122,815	125,885	129,032	132,258	135,565	138,954	142,428	145,988	149,638	153,379
26	105,840	108,486	111,198	113,978	116,827	119,748	122,742	125,810	128,956	132,180	135,484	138,871	142,343	145,901	149,549	153,288	157,120	161,048
27	111,132	113,910	116,758	119,677	122,669	125,736	128,879	132,101	135,403	138,789	142,258	145,815	149,460	153,197	157,026	160,952	164,976	169,100
28	116,688	119,606	122,596	125,661	128,802	132,022	135,323	138,706	142,174	145,728	149,371	153,105	156,933	160,856	164,878	169,000	173,225	177,555
29	122,523	125,586	128,726	131,944	135,242	138,623	142,089	145,641	149,282	153,014	156,840	160,761	164,780	168,899	173,122	177,450	181,886	186,433
30	128,649	131,865	135,162	138,541	142,004	145,555	149,193	152,923	156,746	160,665	164,682	168,799	173,019	177,344	181,778	186,322	190,980	195,755
31	135,082	138,459	141,920	145,468	149,105	152,832	156,653	160,569	164,584	168,698	172,916	177,239	181,670	186,211	190,867	195,638	200,529	205,543
32	141,836	145,381	149,016	152,741	156,560	160,474	164,486	168,598	172,813	177,133	181,562	186,101	190,753	195,522	200,410	205,420	210,556	215,820
33	148,927	152,651	156,467	160,378	164,388	168,498	172,710	177,028	181,454	185,990	190,640	195,406	200,291	205,298	210,430	215,691	221,084	226,611
34	156,374	160,283	164,290	168,397	172,607	176,923	181,346	185,879	190,526	195,289	200,172	205,176	210,305	215,563	220,952	226,476	232,138	237,941
35	164,192	168,297	172,505	176,817	181,238	185,769	190,413	195,173	200,053	205,054	210,180	215,435	220,821	226,341	232,000	237,800	243,745	249,838
36	172,402	176,712	181,130	185,658	190,300	195,057	199,934	204,932	210,055	215,307	220,689	226,206	231,862	237,658	243,600	249,690	255,932	262,330
37	181,022	185,548	190,186	194,941	199,815	204,810	209,930	215,178	220,558	226,072	231,724	237,517	243,455	249,541	255,780	262,174	268,728	275,447

CITY OF LIVE OAK
PROPOSED 2024/25 PAY PLAN - HOURLY

STEP																		
GRADE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
5	18.26	18.72	19.19	19.67	20.16	20.66	21.18	21.71	22.25	22.81	23.38	23.96	24.56	25.18	25.81	26.45	27.11	27.79
6	19.18	19.66	20.15	20.65	21.17	21.70	22.24	22.80	23.37	23.95	24.55	25.16	25.79	26.44	27.10	27.78	28.47	29.18
7	20.14	20.64	21.16	21.69	22.23	22.78	23.35	23.94	24.53	25.15	25.78	26.42	27.08	27.76	28.45	29.16	29.89	30.64
8	21.14	21.67	22.21	22.77	23.34	23.92	24.52	25.13	25.76	26.41	27.07	27.74	28.44	29.15	29.88	30.62	31.39	32.17
9	22.20	22.76	23.32	23.91	24.51	25.12	25.75	26.39	27.05	27.73	28.42	29.13	29.86	30.60	31.37	32.15	32.96	33.78
10	23.31	23.89	24.49	25.10	25.73	26.37	27.03	27.71	28.40	29.11	29.84	30.59	31.35	32.13	32.94	33.76	34.61	35.47
11	24.48	25.09	25.72	26.36	27.02	27.69	28.39	29.09	29.82	30.57	31.33	32.12	32.92	33.74	34.58	35.45	36.34	37.24
12	25.70	26.34	27.00	27.68	28.37	29.08	29.80	30.55	31.31	32.10	32.90	33.72	34.56	35.43	36.31	37.22	38.15	39.11
13	26.99	27.66	28.35	29.06	29.79	30.53	31.29	32.08	32.88	33.70	34.54	35.41	36.29	37.20	38.13	39.08	40.06	41.06
14	28.33	29.04	29.77	30.51	31.28	32.06	32.86	33.68	34.52	35.39	36.27	37.18	38.11	39.06	40.04	41.04	42.06	43.11
15	29.75	30.49	31.26	32.04	32.84	33.66	34.50	35.36	36.25	37.16	38.08	39.04	40.01	41.01	42.04	43.09	44.17	45.27
16	31.24	32.02	32.82	33.64	34.48	35.34	36.23	37.13	38.06	39.01	39.99	40.99	42.01	43.06	44.14	45.24	46.37	47.53
17	32.80	33.62	34.46	35.32	36.21	37.11	38.04	38.99	39.96	40.96	41.99	43.04	44.11	45.22	46.35	47.51	48.69	49.91
18	34.44	35.30	36.18	37.09	38.02	38.97	39.94	40.94	41.96	43.01	44.09	45.19	46.32	47.48	48.66	49.88	51.13	52.41
19	36.16	37.07	37.99	38.94	39.92	40.91	41.94	42.99	44.06	45.16	46.29	47.45	48.63	49.85	51.10	52.37	53.68	55.03
20	37.97	38.92	39.89	40.89	41.91	42.96	44.03	45.14	46.26	47.42	48.61	49.82	51.07	52.34	53.65	54.99	56.37	57.78
21	39.87	40.87	41.89	42.93	44.01	45.11	46.24	47.39	48.58	49.79	51.04	52.31	53.62	54.96	56.33	57.74	59.19	60.67
22	41.86	42.91	43.98	45.08	46.21	47.36	48.55	49.76	51.01	52.28	53.59	54.93	56.30	57.71	59.15	60.63	62.15	63.70
23	43.96	45.05	46.18	47.34	48.52	49.73	50.98	52.25	53.56	54.90	56.27	57.67	59.12	60.59	62.11	63.66	65.25	66.88
24	46.15	47.31	48.49	49.70	50.95	52.22	53.52	54.86	56.23	57.64	59.08	60.56	62.07	63.62	65.21	66.84	68.52	70.23
25	48.46	49.67	50.91	52.19	53.49	54.83	56.20	57.61	59.05	60.52	62.03	63.59	65.18	66.80	68.47	70.19	71.94	73.74
26	50.88	52.16	53.46	54.80	56.17	57.57	59.01	60.49	62.00	63.55	65.14	66.76	68.43	70.14	71.90	73.70	75.54	77.43
27	53.43	54.76	56.13	57.54	58.98	60.45	61.96	63.51	65.10	66.73	68.39	70.10	71.86	73.65	75.49	77.38	79.32	81.30
28	56.10	57.50	58.94	60.41	61.92	63.47	65.06	66.69	68.35	70.06	71.81	73.61	75.45	77.33	79.27	81.25	83.28	85.36
29	58.91	60.38	61.89	63.43	65.02	66.65	68.31	70.02	71.77	73.56	75.40	77.29	79.22	81.20	83.23	85.31	87.45	89.63
30	61.85	63.40	64.98	66.61	68.27	69.98	71.73	73.52	75.36	77.24	79.17	81.15	83.18	85.26	87.39	89.58	91.82	94.11
31	64.94	66.57	68.23	69.94	71.68	73.48	75.31	77.20	79.13	81.10	83.13	85.21	87.34	89.52	91.76	94.06	96.41	98.82
32	68.19	69.89	71.64	73.43	75.27	77.15	79.08	81.06	83.08	85.16	87.29	89.47	91.71	94.00	96.35	98.76	101.23	103.76
33	71.60	73.39	75.22	77.11	79.03	81.01	83.03	85.11	87.24	89.42	91.65	93.95	96.29	98.70	101.17	103.70	106.29	108.95
34	75.18	77.06	78.99	80.96	82.98	85.06	87.19	89.37	91.60	93.89	96.24	98.64	101.11	103.64	106.23	108.88	111.60	114.39
35	78.94	80.91	82.93	85.01	87.13	89.31	91.54	93.83	96.18	98.58	101.05	103.57	106.16	108.82	111.54	114.33	117.18	120.11
36	82.89	84.96	87.08	89.26	91.49	93.78	96.12	98.52	100.99	103.51	106.10	108.75	111.47	114.26	117.12	120.04	123.04	126.12
37	87.03	89.21	91.44	93.72	96.06	98.47	100.93	103.45	106.04	108.69	111.41	114.19	117.05	119.97	122.97	126.05	129.20	132.43

CITY OF LIVE OAK PROPOSED 2024/25 PAY PLAN FIRE - SALARY STEP															
GRADE	POSITION	1	2	3	4	5	6	7	8	9	10	11	12	13	14
F-1	Firefighter/EMT	55,464	57,128	58,557	60,020	61,521	63,059	64,635	66,252	67,908	69,606	71,346	73,129	74,958	76,831
F-2	Fire Lieutenant	66,570	68,567	70,282	72,038	73,839	75,685	77,577	79,517	81,505	83,542	85,631	87,772		
F-3	Fire Captain	77,975	80,315	82,323	84,381	86,490	88,652	90,869	93,140	95,469	97,856				

FIRE - HOURLY STEP															
GRADE	POSITION	1	2	3	4	5	6	7	8	9	10	11	12	13	14
F-1	Firefighter/EMT	20.12	20.73	21.25	21.78	22.32	22.88	23.45	24.04	24.64	25.26	25.89	26.53	27.20	27.88
F-2	Fire Lieutenant	24.15	24.88	25.50	26.14	26.79	27.46	28.15	28.85	29.57	30.31	31.07	31.85		
F-3	Fire Captain	28.29	29.14	29.87	30.62	31.38	32.17	32.97	33.80	34.64	35.51				

CITY OF LIVE OAK PROPOSED 2024/25 PAY PLAN POLICE - SALARY STEP															
GRADE	POSITION	1	2	3	4	5	6	7	8	9	10	11	12	13	14
P-1	Police Officer	63,526	65,432	67,068	68,745	70,463	72,225	74,030	75,881	77,778	79,723	81,716			
P-2	Police Corporal	71,087	73,220	75,051	76,927	78,850	80,821	82,842	84,913	87,036	89,212	91,442			
P-3	Police Sergeant	77,545	79,872	81,869	83,915	86,013	88,164	90,368	92,627	94,943	97,316	99,749	102,243	104,799	107,419
P-4	Police Lieutenant	96,839	99,744	102,238	104,794	107,414	110,099	112,852	115,673	118,565	121,529				

POLICE - HOURLY STEP															
GRADE	POSITION	1	2	3	4	5	6	7	8	9	10	11	12	13	14
P-1	Police Officer	30.54	31.46	32.24	33.05	33.88	34.72	35.59	36.48	37.39	38.33	39.29			
P-2	Police Corporal	34.18	35.20	36.08	36.98	37.91	38.86	39.83	40.82	41.84	42.89	43.96			
P-3	Police Sergeant	37.28	38.40	39.36	40.34	41.35	42.39	43.45	44.53	45.65	46.79	47.96	49.16	50.38	51.64
P-4	Police Lieutenant	46.56	47.95	49.15	50.38	51.64	52.93	54.26	55.61	57.00	58.43				

CITY OF LIVE OAK 2024/25 PROPOSED CERTIFICATION PAY

Type of Certification/License	Monthly Amount
Certified Municipal Clerk (Level II and Level III) Each	\$ 25.00
Professional in Human Resources (PHR) - CP	\$ 25.00
Senior Professional in Human Resources (SPHR) - SCP	\$ 50.00
Intermediate, Advanced or Master Peace Officer Each	\$ 50.00
Intermediate, Advanced or Master Fire Fighter Each	\$ 50.00
Plumbing Inspector	\$ 100.00
Building Inspector	\$ 25.00
ICC Permit Tech	\$ 25.00
HVAC or Electrical License	\$ 40.00
Class A or B Water or Wastewater and Dual Water /Wastewater Each	\$ 30.00
Class C Water or Wastewater	\$ 25.00
Pesticide/Herbicide License	\$ 20.00
Arborist	\$ 25.00
Commercial Drivers License (CDL)	\$ 200.00
Advanced EMT or Higher	\$ 25.00
Fire Inspector	\$ 25.00
Intermediate, Advanced or Master Telecommunications Cert. Each	\$ 25.00

Type of Pay Incentive Pay	Monthly Amount
On-Call Pay	\$ 75.00
Communications Certified Training Officer (CTO) Pay	\$ 200.00
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
2024/25 PROPOSED HOLIDAYS

Date	Holiday
Monday, November 11, 2024	Veterans Day
Thursday, November 28, 2024	Thanksgiving Day
Friday, November 29, 2024	Day After Thanksgiving
Tuesday, December 24, 2024	Christmas Eve
Wednesday, December 25, 2024	Christmas Day
Wednesday, January 1, 2025	New Year's Day
Monday, January 20, 2025	Martin Luther King, Jr. Day
Monday, February 17, 2025	President's Day
Monday, May 26, 2025	Memorial Day
Thursday, June 19, 2025	Juneteenth
Friday, July 4, 2025	Independence Day
Monday, September 1, 2025	Labor Day