

CITY OF LIVE OAK, TEXAS
FISCAL YEAR 2021/22
PROPOSED DRAFT BUDGET

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

- "This budget will raise more revenue from property taxes than last year's budget by an amount of \$137,439, which is a 2.21% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$84,912."
- 2. The record vote of each member of the governing body by name voting on the adoption of the 2021/2022 budget is as follows:

FOR: Councilmembers:

**AGAINST:** Councilmembers: **PRESENT and not voting:** 

**ABSENT:** 

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

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

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

FOR: Councilmembers:

**AGAINST:** Councilmembers: **PRESENT and not voting:** 

ABSENT:

4. The total amount of outstanding municipal debt obligations secured by property taxes is \$11,611,008. (including principal and interest). The total amount of outstanding debt obligations considered self-supporting is \$2,342,777. Self-supporting debt is currently secured by inter-local agreements with the Economic Development Corporation and supported by sales tax revenues or the City's Utility Fund.

#### Fiscal Year 2021-22 Principal & Interest Requirements for Debt Service are:

a. Property Tax Supported Debt: \$1,412,655

b. Self-Supporting Debt: \$909,730



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## Fiscal Year 2021-2022 Proposed Budget

October 1, 2021 - September 30, 2022

#### **City Council**



Mary M. Dennis Mayor



Mendell Morgan
Council Member, Place 1



Robert "Bob" Tullgren Council Member, Place 2



Dr. Erin Perez
Council Member, Place 3



Ed Cimics
Council Member, Place 4
Mayor Pro Team



Aaron Dahl Council Member, Place 5

#### **Executive Managers**

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

#### City of Live Oak Proposed Budget 2021/22

#### MISCELLANEOUS STATISTICS

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

#### **STATISTICS**

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

#### **UTILITIES**

#### WATER

Residential Customers – 2,637 Commercial Customers - 170

#### **SEWER**

Residential Customers – 4,529 Commercial Customers - 229

#### **PARKS & RECREATION**

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

#### UNDERDEVELOPED PARK LAND

Blaha Park – 5 Acres Montanio Park – 5 Acres



## CITY OF LIVE OAK TERMS AND DEFINITIONS

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

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

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

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

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

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

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

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

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

**DEPARTMENT** - A specific functional area within the organization.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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#### 2021/22 BUDGET MESSAGE

Date:

September 14, 2021

To:

Mayor and City Council

From:

Scott Wayman, City Manager

Leroy Kowalik, Finance Director

Subject:

2021/22 Budget

#### Making Up For Lost Time

A quick look back:

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

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

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

Moving forward:

2019/20

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

2020/21

- "Well-Nourished Foundations Promote Growth For Any Circumstance"

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

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

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

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

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

The 2021/22 budget continues to illustrate that the City remains in a strong and stable financial position. The key focal point in this year's budget process was "moving forward again and making up some of the lost time" because of this pandemic. There were no major fiscal policy changes to this 2021/22 budget. This budget was created, as was all the prior budgets, within the mindset of keeping Live Oak fiscally sound and financially sustainable. Many assumptions and estimates in this budget are comparable to prior budgets. The City will continue to support a wide variety of programs and services that have become dear to many of the citizens. The City continues to align the cash flows necessary to sustain these services and programs at the high level that is expected.

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

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

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

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

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

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

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

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

Sincerely

Scott Wayman

Finance Director



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

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

#### **General Revenues**

Sales Tax Revenue This area is again the highlight of the budget process. The

effects of COVID-19 have almost completely been

eliminated. Sales tax numbers are coming in at new highs. The projection for this fiscal year-end is 15.50% over last year. For the proposed budget, staff is taking a conservative but optimistic approach in projecting its sales tax revenue (+1.75%). Sales tax revenue is continually monitored, but

even more so in today's situation.

Franchise Fees The City has seen great returns on franchise fees over the

last several years. The proposed budget has a slight

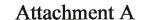
increase to franchise fees.

Property Tax The "Working Draft" budget is being presented with the

assumption of staying at the "no new revenue rate." This is the tax rate that would bring in approximately the same amount of tax revenue generated in the current tax year on properties that will be taxed in both years. BCAD is

reporting preliminary estimates of \$20,710,632 in new

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

Fund Balance

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

#### **General Expenditures**

Personnel Costs

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

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

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



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

- The City continues discussions with upper management on adding personnel for future budgets.
- The presented budget contains a 2% market adjustment across all pay ranges.
- The presented budget continues with the step program. Eligible employees are proposed to received their annual step increase of 2.5%.
- Currently health care costs are anticipated to increase at a very nominal rate.
  - HUB International (the City's 3<sup>rd</sup> party benefit administrator) met with staff to share projections for the upcoming year. For the first time in a while, the City's claim ratio is below the preferred standard. A 10% increase is contained in this budget for health premiums. Our benefit administrators are optimistic that they will be able to get that projection decreased.
  - As the process concludes and the best and final offers are given, staff will make any necessary modifications to the proposed budget prior to adoption.
- TMRS (retirement) has issued their rate letter for the upcoming year and our FULL rate has again decrease slightly for the upcoming year. The City began paying down the net pension obligation (NPO) in the 2014/15 budget and has satisfactory paid off the obligation. The City may continue to pay additional money towards the net pension liability to help keep our rates level but in this presented budget, there are no additional funds allocated for this purpose.

Other expenditures

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



Reserve Funded Items

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

#### Items for discussion necessary for the final budget preparation:

General Fund:

Revenue – Discuss methodology behind sales tax projections.

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

Capital Outlay/Reserve Funded Items — We will go through these items in the budget workshops. Many of the requests are one-time requests or purchases that will take the department into the future. The General Fund requests total \$539,352 which is up from the current year (\$351,383). As mentioned above, there are proposed fund transfers of \$200,000 for ½ of the playscape replacement project and \$250,000 to allow the City to fully pay for the fire truck replacements. This budget also resumes the transfer of funds to the Capital Project Fund with a \$350,000 proposed transfer. This was suspended in the current year because of the constraints of COVID.



#### Asset Replacement Fund:

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

#### **Debt Service Funds:**

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

#### Special Revenue Funds:

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

#### Capital Projects Fund:

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

#### **Utility Funds:**

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

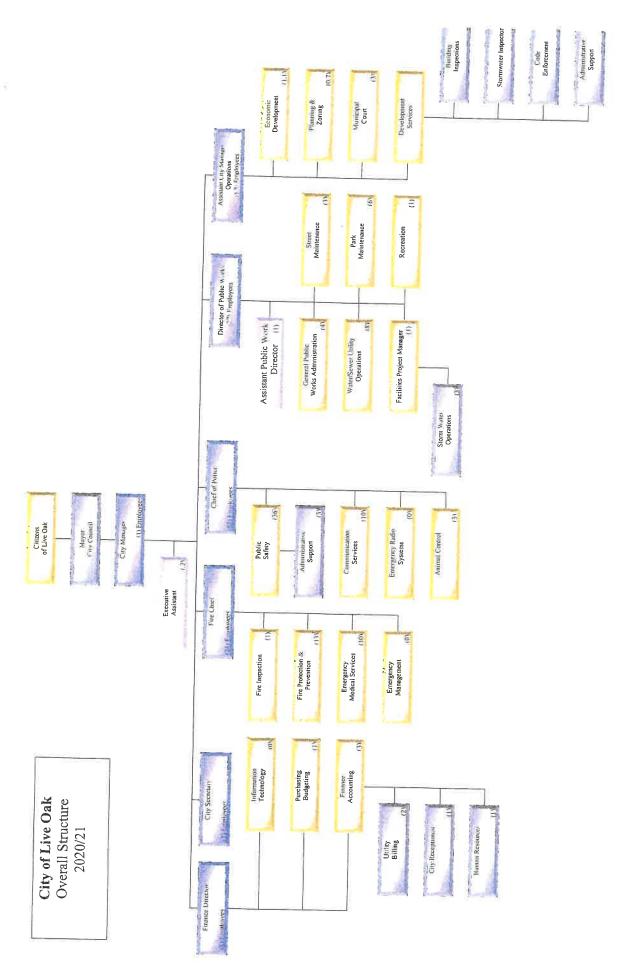




In the Utility R&R fund, staff is proposing a \$100,000 televising project to identify any areas in the sewer system that is allowing inflow and infiltration into the system. In addition, funds are being allocated to replace/purchase an emergency power generator for Well Site #1 and vehicles. Some of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

#### Economic Development Fund:

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



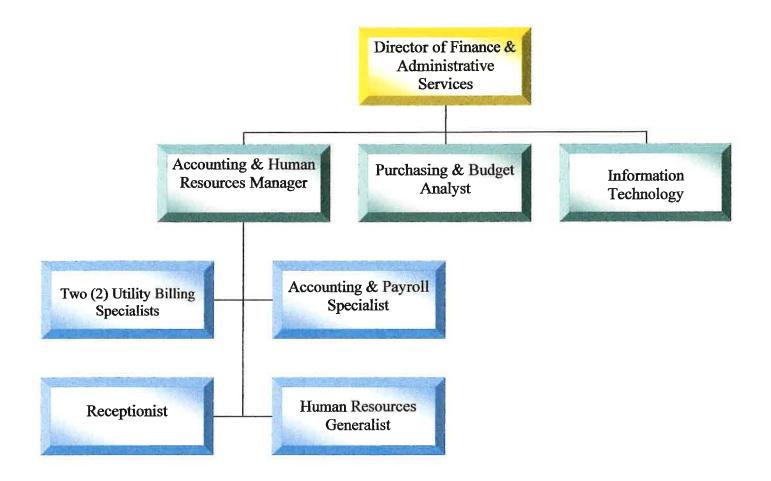
# City of Live Oak City Manager Department Organizational Chart

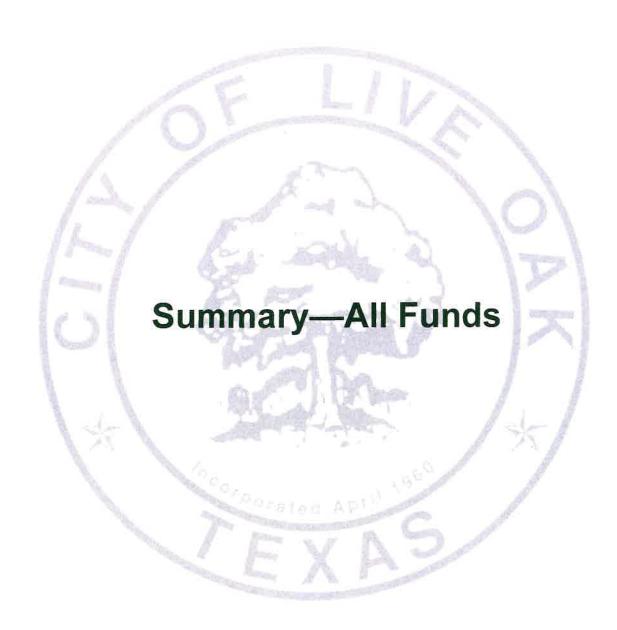
City Manager

(.20) Executive Assistant

# City Secretary

# City of Live Oak Finance Department Department Organizational Chart

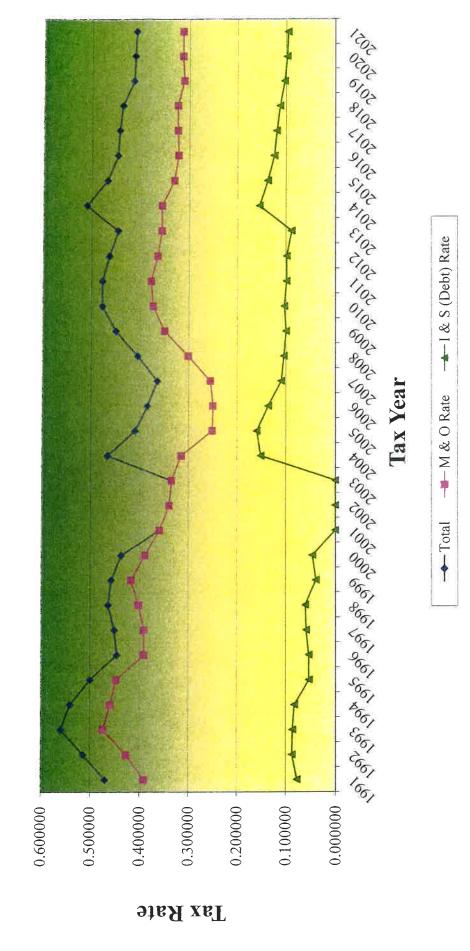




#### CITY OF LIVE OAK PROPOSED BUDGET 2021/2022 SUMMARY - ALL FUNDS

	Estimated Beginning Balance Oct. 1, 2021	Estimated Revenues	TransfersIn	Proposed Expenditures	Transfers Out	Use of Fund Balance	Estimated Ending Balance Sept. 30, 2022
General Fund	\$ 12,343,772	\$16,319,007	\$ 356,500	\$15,454,838	\$1,220,669	\$ 1,613,883	\$ 10,729,889
Abatement Fund	9,083	7,000	*	16,000	ž	<b>45</b> 0	83
Asset Replacement Fund	4,821,023	20,000	792,235	1,444,500	5	8	4,188,758
Debt Service Fund	427,007	1,414,155	909,730	2,323,885	ā	<b>(4)</b>	427,007
Special Revenue Funds							02.062
Forfeiture Fund	95,603	52,260	5	65,000	12	N=0	82,863
Federal/State Grants Fund	525	~	=	÷-	ā	1.00	100 406
Child Safety Fund	115,706	16,500	5	22,800	౼	*	109,406
Court Technology Fund	123,640	14,000	솔	23,920	-5	-	113,720
Court Security Fund	54,723	10,500	ਜ	22,700	-	(2)	42,523
Hotel Occupancy Tax Fund	1,261,694	530,000	2	560,000		1.50	1,231,694
Emergency Radio Sys Fund	105,001	37,500		22,170	20,000		100,331
PEG Fund	376,924	41,000	2	549	( <del>-</del> 1)	S <del>2</del> 4	417,924
Alamo Regional SWAT Fund	80,460	45,500	6,500	15,035	<del>)</del>	i <b>≟</b> 1	117,425
Capital Projects Funds							002.202
Capital Projects Fund	792,303	1,000	550,000	540,000	5 <del>4</del> 0	\(\frac{1}{16}\)	803,303
Enterprise Funds							205 217
Utility Operations Fund	284,227	5,000,300	*	4,332,065	667,245	5	285,217
Utility Dev/R&R Fund	745,356	10,000	310,000	514,000	2 <b>4</b> 8		551,356
Stormwater Operation Fund	398,218	651,500	æx	871,850	64,881	12	112,987
Economic Dev. Corp. Fund	4,521,937	2,405,444		1,392,590	952,170		4,582,621
Total Funds	\$ 26,556,677	\$26,575,666	\$2,924,965	\$27,621,353	\$2,924,965	\$ 1,613,883	\$ 23,897,107

City of Live Oak Ad Valorem Tax Rates



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



# 10 - General Fund

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



#### GENERAL FUND PROPOSED BUDGET FISCAL YEAR 2021/2022

Estimated Beginning Fund Balance October 1, 2021:

\$12,343,772

Estimated Revenues:

16,675,507

Proposed Expenditures:

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

Net Revenues/Expenditures

Less Fund Balance Used in 2022 Operations

(1,613,883)

Ending Fund Balance September 30, 2022:

\$10,729,889

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

Beginning Fund Balance October 1, 2020:

\$10,389,597

Estimated Revenues:

14,728,988

Approved Expenditures:

			Other		
	Personnel		Services	Capital	Total
Department	Services	Supplies	& Charges	Outlay	Expenditures
City Council	3,130	16,200	220,000	8	239,330
City Manager's Office	252,600	2,000	33,800	-	288,400
City Secretary's Office	114,325	53,830	323,620	23,500	515,275
Municipal Court	213,350	9,400	119,315	1,545	343,610
Finance Department	434,650	22,750	179,230	6 <u>2</u> *	636,630
Emergency Management Office	12	2,775	14,060	12	16,835
Police Department	4,224,600	166,789	247,273	66,259	4,704,921
Communication Services	695,250	14,000	49,792	858	759,042
Fire, Inspections & EMS Services	2,229,000	159,593	350,176	126,039	2,864,808
Public Works	364,000	300,015	470,400	15,000	1,149,415
Street Maintenance	215,250	111,415	249,900		576,565
Animal Control	221,250	25,975	40,502	13,000	300,727
Parks Maintenance	400,000	74,400	131,700	30,000	636,100
Leisure Services	163,750	30,750	89,800	:21	284,300
Planning & Zoning	121,025	4,000	36,350	-	161,375
Development Services	301,250	9,115	74,670	36	385,035
Information Technology	<b>3</b> 0	6,350	334,050	76,040	416,440
Transfers Out.	<u> </u>		6,500	443,680	450,180
Total Expenditures	9,953,430	1,009,357	2,971,138	795,063	14,728,988

Net Revenues/Expenditures

Less Fund Balance Used in 2021 Operations

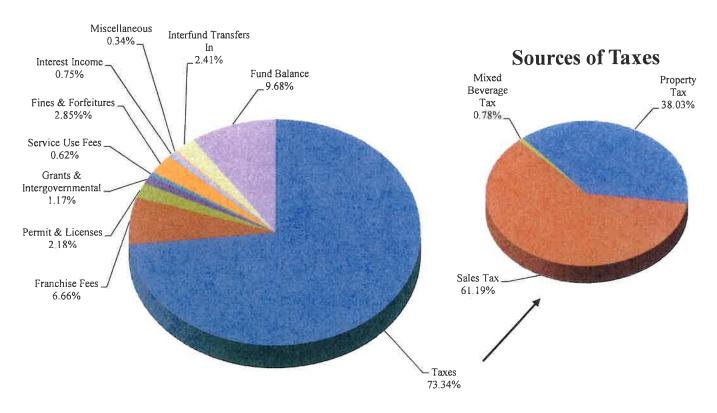
(792,004)

Ending Fund Balance September 30, 2021:

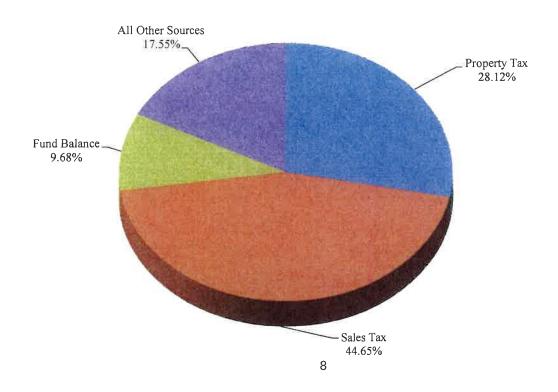
\$ 9,597,593

## Proposed Budget - General Fund Fiscal Year 2021/22

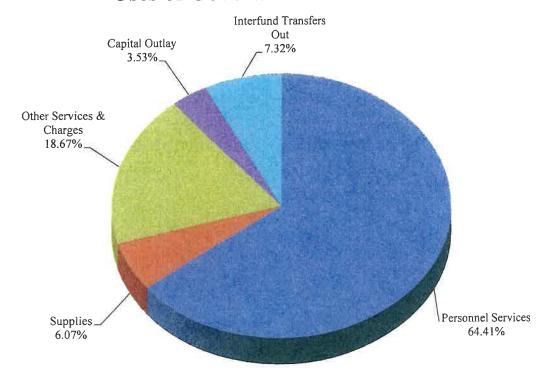
### **Sources of General Fund Revenue**



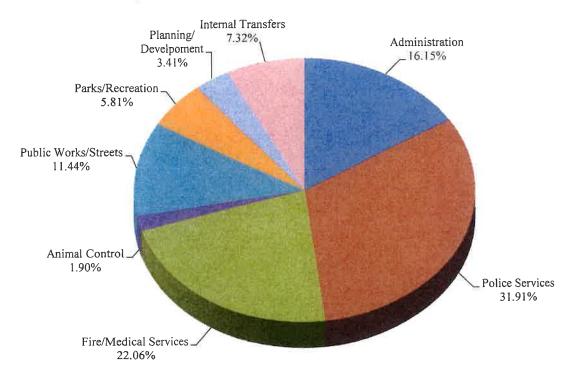
#### Sources of General Fund Revenue



### **Uses of General Fund Revenue**



## **Uses of General Fund Revenue**



#### City of Live Oak General Fund 2021/22 Proposed Budget

	Audited	<b>Current FY 2020/21</b>		Proposed	Budget
	2019/20 Actual	Amended Budget	Projected End-of-Year	Budget FY 2021/22	Increase/ (Decrease)
REVENUES				-	
TAXES - AD VALORM					
310.110 Current AdValorem Tax Rev	4,334,933	4,731,855	4,731,855	4,857,762	125,907
310.120 Del'q AdValorem Tax Rev	- 1,55 1,555	4,000	1,751,055	4,000	-
310.700 Penalty/Interest - AdV Tx	_	1,000	-	1,000	-
310.800 Vehicle Inventory Tax Overage	15,841	6,000	11,781	6,000	2
310.900 Refunds - AdValorem Taxes	15,641	(1,000)	11,701	(1,000)	i <del>=</del> :
310.912 Incentive - RBFCU	(31,937)	(36,728)	(46,018)	(47,168)	(10,440)
	(31,937)	•	•	, , ,	-
310.913 Incentive - IKEA/LOTC	=======================================	(126,651)	(121,346)	(131,102)	(4,451)
TOTAL TAXES - AD VALORM	4,318,837	4,578,476	4,576,272	4,689,492	111,016
TAXES - OTHER					
311.300 General Sales/Use Tax Revenue	4,595,669	4,697,092	5,307,998	5,400,888	703,796
311.301 Sales/Use Tax to Reduce AdV Tx	2,297,835	2,348,546	2,653,999	2,700,444	351,898
311.398 Sales Tax Incentive Payment	(449,940)	(550,930)	(615,540)	(655,000)	(104,070)
312.000 Mixed Beverage Tax	61,610	95,000	65,000	95,000	
TOTAL TAXES - OTHER	6,505,174	6,589,708	7,411,457	7,541,332	951,624
ED ANGWAR FEDE					
FRANCHISE FEES	10.426	10.000	10.000	10.000	
313.100 San Antonio Water System	10,426	10,000	10,000	10,000	20.000
313.200 City Public Service Energy	763,644	780,000	795,000	810,000 90,000	30,000
313.300 Waste Management Franchise Fee 313.400 Cable TV Franchise Fees	85,135	65,000	85,000	=	25,000 5,000
	148,204	140,000	145,000	145,000 50,000	(40,000)
313.500 Telephone Franchise Fees 313.600 Universal City Water Franchise	16,068	90,000	35,000	5,000	, , ,
-	2,899	5,000	5,000	-	20.000
TOTAL FRANCHISE FEES	1,026,376	1,090,000	1,075,000	1,110,000	20,000
PERMITS & LICENSES					
320.110 Alcoholic Bev Permit Rev	6,648	7,000	7,500	7,000	-
320.210 Food Est Permit Revenue	23,675	35,000	30,000	35,000	3=3
320.250 Food Handler Training Fee	0#	500		500	:=:
320.310 Alarm Permit Revenue	3,940	5,000	7,500	6,000	1,000
320.810 Cert of Occupancy Revenue	1,650	1,500	1,500	1,500	
320.830 Solicitors Permit Revenue	205	1,000	500	1,000	*
320.840 Coin Operated Machine Permit	1,620	3,000	2,000	3,000	·*:
321.100 Contractor Fee Revenue	11,258	35,000	15,000	35,000	( <del>-</del> 2)
321.110 Building Permit Revenue	179,941	175,000	475,000	175,000	(5)
321.130 Plumbing Permit	19,261	20,000	35,000	25,000	5,000
321.140 Electrical Permit	23,090	20,000	40,000	25,000	5,000
321.150 HVAC Permit	22,306	30,000	38,000	35,000	5,000
321.170 Sewer/Water Line Repair Permit	60	1,000	100	1,000	~
321.200 Fire Sprinkler Permit	1,325 10	1,500	2,000	1,500	28

	Audited Current FY 2020/21		Proposed	Budget	
	2019/20 Actual	Amended Budget	Projected End-of-Year	Budget FY 2021/22	Increase/ (Decrease)
REVENUES					
321.300 Animal License Revenue	4,257	1,000	7,500	3,000	2,000
321.400 St/Curb/Sidewalk Permits	, =	100	-	100	-
321.900 Demolition Permit	÷	500	æ	500	=
321.920 Fence Permit Revenue	450	1,000	400	1,000	2
321.990 Miscellaneous Permit Rev	11,504	7,000	32,000	7,000	
TOTAL PERMITS & LICENSES	311,190	345,100	694,000	363,100	18,000
GRANTS & INTER-GOVT ALLOCATION					
334.300 LEOCE Allocation		¥	:=:	=	4
339.100 Dispatch Service Fees	170,000	185,000	185,000	195,000	10,000
TOTAL GRANTS & INTER-GOVT	170,000	185,000	185,000	195,000	10,000
SERVICE USE FEES					
341.300 Zoning/Subdivision Fees - Plat	3,280	1,000	3,200	1,000	2
342.115 Vehicle Storage Revenue	7,680	8,000	7,500	8,000	=
342.410 Reinspection Revenue	8,425	15,000	12,000	15,000	~
342.510 Animal Impound Revenue	1,542	5,000	1,200	5,000	=
342.520 Euthanasia/Adoption Fees	1,560	3,500	2,000	3,500	Ħ
347.000 Recreational Events	415	1,000	500	1,000	=
347.101 Father/Daughter Dance	2,235	3,000	848	3,000	4
347.103 Holiday Camp	? <b>⊆</b> ;	300	9 <b>=</b> :	300	:#:
347.104 Senior Programs	3€	200	85	200	<b>5</b> )
347.200 Swimming Pool Daily Admissions	19,046	25,000	22,000	25,000	257
347.202 Pool Passes	28	5,000	3,000	5,000	쐏
347.203 Swim Lessons	37 <u>4</u> 4	3,000	1,500	3,000	-0
347.204 Swimming Pool Private Parties	2.00	2,500	3,000	2,500	***
347.210 Dolphin Swim Team Fees	75	π.		=	80
347.500 Facilities Use Fees	6,860	23,000	18,000	23,000	<b>a</b> \(\)
347.900 Fund Raising Event Revenue	<b>19</b>	8,000		8,000	:=:
349.901 Out-of-town fee	415	100	300	100	-
349.930 N.S.F. Check Fees		100	100	100	7 <del></del>
TOTAL SERVICE USE FEES	51,486	103,700	74,300	103,700	金
FINES & FORFEITURES					
350.100 Municipal Court Fines	364,320	360,000	350,000	360,000	727
350.400 State Court Cost Fees	14,854	15,000	12,000	15,000	Æ
350.500 Local Court Cost Revenue	25,413	30,000	25,000	30,000	(#3)
350.700 Warrant Fees	34,249	65,000	52,000	65,000	
350.800 City Fee	3,588	5,000	3,500	5,000	<u>~</u> :
350.900 Miscellaneous Court Revenue	3,034	1,000	6,900	1,000	·
TOTAL FINES & FORFEITURES	445,458 11	476,000	449,400	476,000	*

#### REVENUES

INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	221,976	175,000	50,000	125,000	(50,000)
364.000 Sale/Damage Fixed Assets	35,322	10,000	5,000	10,000	<b>5</b> 2
364.110 Photocopy Revenue (Open Rec)	2,297	4,000	2,200	4,000	
370.500 Recycling Revenue	6,000	12,000	6,000	12,000	<b>14</b> 3
370.900 Miscellaneous Revenue	120,377	30,000	60,000	30,000	<b>3</b> €0
370.910 Cash Over(Short)	(2)	=:	-	×	(#3
370.920 Donations - Miscellaneous	384	4	=	¥	#2
370.930 Donations - Police Reserves	*	-	=	.≅	3
370.931 Donations - Police	44,598	2	21,375		( <del>**</del> ))
370.932 Donations - Fire	44,389		=	<u> </u>	<u> </u>
TOTAL INTEREST & MISCELLANEOUS	475,341	231,000	144,575	181,000	(50,000)
INTER-FUND REVENUES					
383.300 Utility Auto Shop Alloc	11,000	11,000	11,000	15,000	4,000
384.100 Unreserved Fund Balance	=	792,004	=	1,613,883	821,879
384.500 EDC Overhead Transfers	150,000	150,000	150,000	150,000	
384.561 Storm Water Utility Support Fee	45,500	45,500	45,500	45,500	:==
384.517 Emergency Radio System Fund	15,000	20,000	20,000	20,000	<b>*</b>
384.519 Alamo Regional SWAT Fund	4,000	<b>14</b> 6)	-	780	**
384.800 Utility Overhead Alloc	111,500	111,500	111,500	171,500	60,000
TOTAL INTER-FUND REVENUES	337,000	1,130,004	338,000	2,015,883	885,879
TOTAL REVENUES	13,640,862	14,728,988	14,948,004	16,675,507	1,946,519

	Audited	Current FY 2020/21		Proposed	Budget
	2019/20 Actual	Amended Budget	Projected End-of-Year	Budget FY 2021/22	Increase/ (Decrease)
CITY COUNCIL					
PERSONNEL SERVICES					
401.100 Council Compensation	2,300	3,000	2,500	3,000	<u>%</u> =
401.240 Workers Compensation	100	130	120	130	
TOTAL PERSONNEL SERVICES	2,400	3,130	2,620	3,130	946
SUPPLIES EXPENSES					
401.310 Office Supplies	258	1,200	200	1,200	<b>∵</b>
401.395 Rec/Community Activities	3,003	15,000	3,000	15,000	127
TOTAL SUPPLIES EXPENSES	3,261	16,200	3,200	16,200	18
OTHER SERVICES & CHARGES					
401.425 Conferences & Training	12,008	20,000	2,500	20,000	141
401.480 Contingencies	-	200,000	-	200,000	1.573
401.102 Net Pension Obligation Payment	90,000	(2)	=		<del>=</del>
TOTAL OTHER SERVICES & CHARGES	102,008	220,000	2,500	220,000	<b>3</b> (
TOTAL 401-CITY COUNCIL	107,669	239,330	8,320	239,330	

## 2021/22 Proposed Budget

	Audited	Current FY 2020/21		Proposed	Budget
	2019/20 Actual	Amended Budget	Projected End-of-Year	Budget FY 2021/22	Increase/ (Decrease)
CITY MANAGER'S OFFICE					
PERSONNEL SERVICES					
402.100 Salaries	179,481	185,500	185,500	243,425	57,925
402.199 Overtime	253	500	225	500	i= i
402.200 F.I.C.A. Taxes	12,114	14,500	12,250	18,800	4,300
402.210 Group Insurance	9,003	11,500	12,250	12,900	1,400
402.230 Retirement	33,044	40,250	36,000	50,180	9,930
402.240 Workers Comp Insurance	308	350	323	375	25
TOTAL PERSONNEL SERVICES	234,203	252,600	246,548	326,180	73,580
SUPPLIES EXPENSES					
402.310 Office Supplies	340	1,000	1	1,000	122
402.330 Minor Tools & Equipment	4,208	1,000	200	1,000	( <del>2</del> )
TOTAL SUPPLIES EXPENSES	4,548	2,000	200	2,000	(#8
OTHER SERVICES & CHARGES					
402.425 Conferences & Training	2,946	9,000	1,500	9,000	. 30
402.426 City-Wide Training	1,160	5,000	2,000	5,000	
402.480 Contingencies	0#1	10,000	5,000	10,000	( <b>*</b>
402.485 Dues & Publications	2,143	2,000	2,100	2,000	**
402.486 Auto Allowance	7,800	7,800	7,800	7,800	181
TOTAL OTHER SERVICES & CHARGES	14,049	33,800	18,400	33,800	( <del>-</del> )
TOTAL 402-CITY MANAGER'S OFFICE	252,800	288,400	265,148	361,980	73,580

City Manager				
Positions		FY 2021	FY 2022	
City Manager		1.0	1.0	
City Manager Executive Assistant		0.2	0.2	
	<b>Total Positions</b>	1.2	1.2	

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

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

		Audited Current FY 2020/21		TY 2020/21	Proposed	Budget
		2019/20 Actual	Amended Budget	Projected End-of-Year	Budget FY 2021/22	Increase/ (Decrease)
CITY SECI	RETARY'S OFFICE	<del>2</del>	) <u>————</u>			
PERSONNE	EL SERVICES					
405.100	Salaries	86,505	89,750	89,750	93,945	4,195
405.200	F.I.C.A. Taxes	6,828	7,000	7,000	7,260	260
405.210	Group Insurance	415	750	480	750	240
405.230	Retirement	16,860	16,600	16,600	16,980	380
405.240	Workers Comp Insurance	200	225	207	225	15
	TOTAL PERSONNEL SERVICES	110,808	114,325	114,037	119,160	4,835
SUPPLIES E	EXPENSES					
405.310	Office Supplies	6,509	4,560	4,000	5,400	840
405.320	Postage	16,782	15,130	15,000	15,000	(130)
405.330	Minor Tools & Equipment	32	1,000	1,000	1,000	0
405.390	Election Expense	=	13,000	7,000	13,000	70 <del>5</del> 2
405.392	Employee Relations	9,220	20,140	5,500	22,100	1,960
	TOTAL SUPPLIES EXPENSES	32,543	53,830	32,500	56,500	2,670
OTHER SER	VICES & CHARGES					
405.400	Professional Fees	53,179	88,680	62,000	89,600	920
405.415	Telephone	43,032	43,800	49,000	43,600	(200)
405.425	Conferences & Training	3,427	3,840	1,000	3,000	(840)
405.430	Legal Notices	6,293	14,000	6,500	14,000	0.70
405.450	Equipment Maintenance	18,242	34,260	24,600	28,000	(6,260)
405.470	Equipment Rental	4,211	3,720	4,000	4,800	1,080
405.475	Property & Liability Ins	117,099	125,000	132,500	136,000	11,000
405.480	Contingencies	1000	300	195	300	ser <sup>ii</sup>
405.485	Dues & Publications	6,848	10,020	7,500	10,360	340
405.494	Unemployment Expense	16,327	) <del>=</del> 1	5,000		- SS
TOTAI	L OTHER SERVICES & CHARGES	268,658	323,620	292,100	329,660	6,040
CAPITAL O	UTLAY					
405.591	Software	:=:	3,500	3,500	6,000	2,500
405.579	Office Machines	20,556	20,000	15,000	14,500	(5,500)
	TOTAL CAPITAL OUTLAY	20,556	23,500	18,500	20,500	(3,000)
TOTAL 405-	CITY SECRETARY'S OFFICE	432,565	515,275	457,137	525,820	10,545

	City Secretary	
Positions	FY 2021	FY 2022
City Secretary	1.0	1.0
	1.0	1.0

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

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

	Audited	Current FY 2020/21  Amended Projected		Proposed	Budget
	2019/20 Actual	Amended Budget	Projected End-of-Year	Budget FY 2021/22	Increase/ (Decrease)
MUNICIPAL COURT	<del>)</del>			·	
PERSONNEL SERVICES					
430.100 Salaries	93,905	129,000	110,500	135,490	6,490
430.110 Part-time	13,816	· •	9,865	*	-
430.199 Overtime	1,652	4,000	1,100	4,000	5
430.200 F.I.C.A. Taxes	7,906	10,500	8,800	10,860	360
430.210 Group Insurance	21,294	44,800	32,000	41,750	(3,050)
430.230 Retirement	17,558	24,800	21,000	25,220	420
430.240 Workers Comp Insurance	231	250	230	275	25
TOTAL PERSONNEL SERVICES	156,362	213,350	183,495	217,595	4,245
SUPPLIES EXPENSES					
430.300 Uniforms & Clothing	221	400	250	500	100
430.310 Office Supplies	3,540	6,500	3,500	6,500	(Net
430.330 Minor Tools & Equipment	1,921	2,500	1,900	3,500	1,000
TOTAL SUPPLIES EXPENSES	5,682	9,400	5,650	10,500	1,100
OTHER SERVICES & CHARGES					
430.400 Professional Fees	79,127	94,300	94,000	97,000	2,700
430.410 Warrant Collection Fees	13,099	12,000	1,200	12,000	955
430.412 Credit Card Fees	11,784	10,000	15,000	12,000	2,000
430.425 Conferences & Training	44	2,100	500	2,200	100
430.480 Contingencies	0#1	250	5	250	28
430.485 Dues & Publications	214	665	250	440	(225)
TOTAL OTHER SERVICES & CHARGES	104,268	119,315	110,955	123,890	4,575
CAPITAL OUTLAY					
430.578 Office Furniture		1,545	1,100	121	(1,545)
TOTAL CAPITAL OUTLAY	) <del></del>	1,545	1,100	176	(1,545)
TOTAL 430-MUNICIPAL COURT	266,312	343,610	301,200	351,985	8,375

Municipal Court				
Positions		FY 2021	FY 2022	
Clerk of Court		1.0	1.0	
Deputy Court Clerk		2.0	2.0	
	<b>Total Positions</b>	3.0	3.0	

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

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

	Audited	Current FY 2020/21		Proposed	Budget
	2019/20 Actual	Amended Budget	Projected End-of-Year	Budget FY 2021/22	Increase/ (Decrease)
FINANCE					
PERSONNEL SERVICES					
470.100 Salaries	298,846	296,300	296,100	394,350	98,050
470.199 Overtime	2,218	1,000	500	1,000	<u>22</u> 9
470.200 F.I.C.A. Taxes	21,436	23,250	20,600	31,150	7,900
470.210 Group Insurance	48,553	57,500	58,000	81,000	23,500
470.230 Retirement	55,320	56,000	55,000	71,520	15,520
470.240 Workers Comp Insurance	540	600	553	750	150
TOTAL PERSONNEL SERVICES	426,913	434,650	430,753	579,770	145,120
SUPPLIES EXPENSES					
470.310 Office Supplies	9,736	6,150	6,000	6,150	*
470.330 Minor Tools & Equipment	3,226	2,600	3,000	3,000	400
470.392 Employee Relations	916	5,000	1,250	5,000	<b>(4</b> )
470.397 Safety Committee	7,013	9,000	5,200	9,000	*
TOTAL SUPPLIES EXPENSES	20,891	22,750	15,450	23,150	400
OTHER SERVICES & CHARGES					
470.400 Professional Fees	90,050	106,500	92,000	108,000	1,500
470.405 Property Appraisal	26,628	32,000	27,000	32,000	*
470.406 Tax Assessor/Collector	10,011	11,500	9,980	11,500	125
470.408 Personnel Testing & Qualif	10,059	9,400	8,000	9,400	(4)
470.425 Conferences and Training	1,386	11,000	1,200	11,000	:::::::::::::::::::::::::::::::::::::::
470.480 Contingencies	æ.	2,000	•	2,000	AT 2
470.484 Bank Charges	2,467	4,500	6,300	5,700	1,200
470.485 Dues & Publications	1,746	2,330	1,100	2,150	(180)
TOTAL OTHER SERVICES & CHARGES	142,347	179,230	145,580	181,750	2,520
TOTAL 470-FINANCE	590,151	636,630	591,783	784,670	148,040

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

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

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

	Audited	idited Current FY 2020/21			Budget
	2019/20 Actual	Amended Budget	Projected End-of-Year	Budget FY 2021/22	Increase/ (Decrease)
EMERGENCY MANAGEMENT					
SUPPLIES EXPENSES					
520.300 Uniforms	=	250	=	250	**
520.310 Office Supplies	:#0	325		325	# :
520.330 Minor Tools & Equipment	=	1,000	250	1,000	
520.337 Public Education Materials		1,200	200	1,200	
TOTAL SUPPLIES EXPENSES	æ	2,775	450	2,775	ā
OTHER SERVICES & CHARGES					
520.400 Professional Services	8,705	10,000	8,966	10,000	2
520.415 Telephone	331	310	331	310	~
520.425 Conferences & Training	<del>(20</del> )	3,000	: <del>*</del> :	3,000	=
520.450 Equipment Maintenance	<b>35</b> 0	200	(5)	200	ž
520.485 Dues & Publications	32_	550	(2)	550	
TOTAL OTHER SERVICES & CHARGES	9,036	14,060	9,297	14,060	=
TOTAL 520-EMERGENCY MANAGEMENT	9,036	16,835	9,747	16,835	

	Audited	Current FY 2020/21		Proposed	Budget
	2019/20	Amended	Projected	Budget	Increase/
	Actual	Budget	End-of-Year	FY 2021/22	(Decrease)
POLICE DEPARTMENT	·	,			
PERSONNEL SERVICES					
530.100 Salaries - Police	2,588,348	2,710,000	2,630,000	2,877,250	167,250
530.101 Holiday Pay	82,884	83,000	82,000	88,000	5,000
530.199 Overtime	113,617	132,600	108,000	132,600	
530.200 F.I.C.A. Taxes	203,620	224,000	210,000	242,000	18,000
530.210 Group Insurance	363,613	478,000	430,000	460,000	(18,000)
530.230 Retirement	519,979	537,000	530,000	556,400	19,400
530.240 Workers Comp Insurance	50,886	60,000	55,307	61,000	1,000
TOTAL PERSONNEL SERVICES	3,922,947	4,224,600	4,045,307	4,417,250	192,650
SUPPLIES EXPENSES					
530.300 Uniform Cleaning Allowance	30,450	31,500	30,450	31,500	·
530.301 Uniform Purchases	27,050	36,025	28,000	36,625	600
530.310 Office Supplies	6,720	7,800	6,800	7,800	-
530.311 K-9 Supplies	6,532	9,900	7,200	9,900	
530.330 Minor Tools & Equipment	36,128	28,000	15,000	28,000	<b>4</b> 8
530.337 Civic & Educational Prog Suppl	5,625	8,500	4,000	8,500	. <del></del> 0
530.338 Operating Supplies	40,128	45,064	36,000	43,500	(1,564)
				165,825	(964)
TOTAL SUPPLIES EXPENSES	152,633	166,789	127,450	105,625	(904)
OTHER SERVICES & CHARGES					
530.400 Professional Services	26,311	41,000	15,000	16,000	(25,000)
530.401 Investigation Fees	14,051	22,000	20,000	22,000	<del>:5</del> 8
530.402 San Antonio Magistrate Fees	æ.s	3,000	=	3,000	ė,
530.412 Wrecker Service	<u> 5</u>	6,000	4	6,000	-
530.413 Jail Fees	350	10,000	500	10,000	3 <b>-</b> 97
530.415 Telephone	19,949	22,755	18,000	23,370	615
530.416 Air Time - Mobile Data Term	13,715	14,880	13,000	15,360	480
530.425 Conferences & Training	23,544	50,700	35,000	50,700	9
530.426 LEOCE Training	85	2	1,500	₽	120
530.450 Equipment Maintenance	36,928	42,158	42,000	68,750	26,592
530.470 Equipment Rental	5,888	6,180	5,600	6,180	9€3
530.480 Contingencies	*	18,000	2,000	18,000	=
530.483 Other Expense	3,669	4,950	4,000	4,950	*
530.485 Dues & Publications	4,835	5,650	5,000	5,650	
TOTAL OTHER SERVICES & CHARGES	149,325	247,273	161,600	249,960	2,687

	Audited	Current FY 2020/21		Proposed	Budget
	2019/20	Amended	Projected	Budget	Increase/
	Actual	Budget	End-of-Year	FY 2021/22	(Decrease)
POLICE DEPARTMENT					
CAPITAL OUTLAY					
530.583 Safety Equipment	13,356	8,870	8,870	54,810	45,940
530.587 Vehicle Equipment	<u> </u>	~	2		Δ.
530.595 Other Capital	87,147	13,000	13,000	27,125	14,125
530.651 PD Donation Expenditures	×	44,389	33,401	10,988	(33,401)
530.655 Police Reserves Fund Raiser	565				<u> </u>
TOTAL CAPITAL OUTLAY	101,068	66,259	55,271	92,923	26,664
TOTAL 530-POLICE DEPARTMENT	4,325,973	4,704,921	4,389,628	4,925,958	221,037

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

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

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

<sup>\*</sup>Proposed Budget includes: One additional position in the Police Department for Crime intelligence Analyst

# 2021/22 Proposed Budget

	Audited	Current FY 2020/21		Proposed	Budget
	2019/20 Actual	Amended Budget	Projected End-of-Year	Budget FY 2021/22	Increase/ (Decrease)
COMMUNICATION SERVICES					
PERSONNEL SERVICES					
535.100 Salaries	391,993	418,000	387,500	441,760	23,760
535.101 Holiday Pay	23,920	22,000	22,000	22,000	(2)
535.199 Overtime	23,243	20,000	32,000	25,000	5,000
535.200 F.I.C.A. Taxes	31,706	36,250	33,800	37,300	1,050
535.210 Group Insurance	83,888	113,000	94,000	100,500	(12,500)
535.230 Retirement	80,720	85,000	80,500	87,850	2,850
535.240 Workers Comp Insurance	848	1,000	922	1,200	200
TOTAL PERSONNEL SERVICES	636,318	695,250	650,722	715,610	20,360
SUPPLIES EXPENSES					
535.301 Uniform Purchases	3,224	3,600	1,000	3,600	150
535.310 Office Supplies	4,736	4,500	3,600	5,000	500
535.330 Minor Tools & Equipment	12,401	5,900	2,000	9,900	4,000
TOTAL SUPPLIES EXPENSES	20,361	14,000	6,600	18,500	4,500
OTHER SERVICES & CHARGES					
535.415 Cell Phone Expense	997	1,872	900	1,872	₹ <b>±</b> 3
535.416 Air Cards	457	960	500	960	(華)
535.425 Conferences & Training	8,616	19,300	6,500	19,300	{+:
535.450 Equipment Maintenance	13,881	13,400	12,000	19,400	6,000
535.470 Equipment Rental	2,961	3,560	1,200	3,560	<b>5</b>
535.480 Contingencies	1,076	9,500	500	9,500	<b>;</b>
535.485 Dues and Publications	1,039	1,200	1,050	1,200	· **
TOTAL OTHER SERVICES & CHARGES	29,027	49,792	22,650	55,792	6,000
CAPITAL OUTLAY					
535.574 Communications Equipment	96,355	÷	<u>:=</u>	ä	-
535.579 Computer Equipment	7,638	<u> </u>	3 <u>~</u>		
TOTAL CAPITAL OUTLAY	103,993		0.55	標	
TOTAL 535-COMMUNICATION SERVICES	789,699	759,042	679,972	789,902	30,860

Communication Services							
Positions		FY 2021	FY 2022				
Telecommunications Shift Supervisor		2.0	2.0				
Telecommunications Officer		8.0	8.0				
	<b>Total Positions</b>	10.0	10.0				

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

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

	Audited	Current FY 2020/21		Proposed	Budget
	2019/20	Amended	Projected	Budget	Increase/
	Actual	Budget	End-of-Year	FY 2021/22	(Decrease)
FIRE & EMS SERVICES					
PERSONNEL SERVICES					
540.100 Salaries	1,284,617	1,363,500	1,340,000	1,509,410	145,910
540.101 Holiday Pay	53,600	64,000	55,000	64,000	্ৰ
540.199 Overtime	112,896	95,000	100,000	100,000	5,000
540.200 F.I.C.A. Taxes	106,264	117,500	114,300	129,050	11,550
540.210 Group Insurance	205,305	283,000	250,000	349,000	66,000
540.230 Retirement	268,975	281,000	275,000	300,600	19,600
540.240 Workers Comp Insurance	21,588	25,000	23,045	31,000	6,000
TOTAL PERSONNEL SERVICES	2,053,245	2,229,000	2,157,345	2,483,060	254,060
SUPPLIES EXPENSES					
540.300 Uniform Cleaning Allowance	12,450	13,200	13,200	14,400	1,200
540.301 Uniforms Purchases	18,428	22,900	22,900	24,365	1,465
540.310 Office Supplies	16,192	15,813	15,000	21,270	5,457
540.330 Minor Tools & Equipment	47,311	75,120	60,000	96,290	21,170
540.337 Public Education Supplies	2,029	5,000	2,500	5,000	
540.340 Rescue Supplies	13,469	8,060	8,000	12,460	4,400
540.378 Station Maint Supplies	13,001	19,500	13,000	19,035	(465)
TOTAL SUPPLIES EXPENSES	122,880	159,593	134,600	192,820	33,227
OTHER SERVICES & CHARGES					
540.400 Professional Fees		11,220	11,000	12,240	1,020
540.407 Haz Mat Response Team	1,000	1,000	1,000	1,000	1,020
540.411 Schertz Ambulance Service	237,775	246,256	246,256	280,241	33,985
540.415 Telephone	4,138	4,800	4,300	5,100	300
540.416 Air Time - Mobile Data Term	6,180	6,300	6,100	7,631	1,331
540.425 Conferences & Training	22,237	22,000	25,000	32,725	10,725
540.450 Equipment Maintenance	38,925	32,460	30,000	32,760	300
540.480 Contingencies	2 3,3 2 3	20,000	=	20,000	Set
540.485 Dues & Publications	7,310	6,140	6,140	6,835	695
TOTAL OTHER SERVICES & CHARGES	317,565	350,176	329,796	398,532	48,356
CAPITAL OUTLAY					
540.530 Buildings & Structures	43,671	7,000	_	-	(7,000)
540.580 Operating Equipment	21,842	74,650	61,800	151,485	76,835
540.586 Vehicles	49,357	- 1,050	=	4	. 0,000
540.651 FD Donation Expenditures	±7,557 	44,389	2,500	41,889	(2,500)
TOTAL CAPITAL OUTLAY	114,870	126,039	64,300	193,374	67,335
TOTAL 540-FIRE & EMS SERVICES	2,608,560	2,864,808	2,686,041	3,267,786	402,978

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

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

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

<sup>\*</sup>Proposed Budget includes: Two additional positions in the Fire Department for Fire Fighters

	Audited	Current FY 2020/21		Proposed	Budget	
	2019/20 Actual	Amended Budget	Projected End-of-Year	Budget FY 2021/22	Increase/ (Decrease)	
PUBLIC WORKS GENERAL						
PERSONNEL SERVICES						
560.100 Salaries	233,851	242,500	242,500	257,600	15,100	
560.199 Overtime	695	2,500	3,000	2,500	:=:	
560.200 F.I.C.A. Taxes	16,645	19,250	18,700	20,300	1,050	
560.210 Group Insurance	40,724	50,500	48,000	50,500	-	
560.230 Retirement	43,088	45,250	45,000	46,710	1,460	
560.240 Workers Comp Insurance	3,470	4,000	3,687	4,000		
TOTAL PERSONNEL SERVICES	338,473	364,000	360,887	381,610	17,610	
SUPPLIES EXPENSES						
560.300 Uniforms	1,809	2,415	2,000	2,415	(E)	
560.310 Office Supplies	1,706	1,600	1,600	2,000	400	
560.330 Minor Tools & Equip	9,242	7,000	5,000	7,000	<b>&gt;</b> ₹	
560.333 Petroleum Products	94,649	157,000	110,000	157,000	77	
560.336 Janitorial Supplies	18,236	11,000	11,000	11,000	120	
560.350 Safety Supplies	150	1,000	500	1,000	:4:	
560.357 Construction & Maintenance	87,730	120,000	65,000	120,000		
TOTAL SUPPLIES EXPENSES	213,522	300,015	195,100	300,415	400	
OTHER SERVICES & CHARGES						
560.400 Professional Fees	8,013	30,000	4,000	30,000		
560.402 Certifications & Testing	-	400	100	400	( <del>2</del> )	
560.415 Telephone	4,191	5,400	5,400	5,400	*	
560.417 Janitorial Services	48,833	67,000	60,000	70,000	3,000	
560.425 Conferences & Training	77	1,000	250	1,000		
560.440 Utilities	92,035	115,000	93,000	115,000	(2)	
560.445 Contract Maintenance	15,226	67,300	35,000	67,300	·=:	
560.458 Vehicle Maint Services	99,875	85,000	75,000	90,000	5,000	
560.460 Vehicle Rehabilitation	2,844	2,000	1,500	2,000	200	
560.461 Emergency Contingencies	10,389	95,000	5 <b>3</b> 7	95,000	-	
560.480 Contingencies	13	1,000	<b>*</b>	1,000	<b>49</b>	
560.485 Dues & Publications	800	1,300	1,300	1,300		
TOTAL OTHER SERVICES & CHARGES	282,296	470,400	275,550	478,400	8,000	
CAPITAL OUTLAY						
560.530 Buildings & Structures	<del>(8</del> )	15,000	15,000	105,000	90,000	
560.570 Equipment	15,944	-	·	16,000	16,000	
TOTAL CAPITAL OUTLAY	15,944	15,000	15,000	121,000	106,000	
TOTAL 560-PUBLIC WORKS GENERAL	850,235	1,149,415	846,537	1,281,425	132,010	

Public Works - General					
Positions		FY 2021	FY 2022		
Director of Public Works		0.5	0.5		
Administrative Assistant		0.5	0.5		
Fleet Services Supervisorr	19	1.0	1.0		
Mechanic		1.0	1.0		
Facilities Project Manager *		0.0	1.0		
Building Maintenance Technician *		1.0	0.0		
	<b>Total Positions</b>	4.0	4.0		

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

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

<sup>\*</sup>Proposed Budget includes: a promotion/replacement position in Building Maintenance Technician which will be replaced by Facilities Project Manager

	Audited	Current FY 2020/21		Proposed	Budget
	2019/20 Actual	Amended Budget	Projected End-of-Year	Budget FY 2021/22	Increase/ (Decrease)
STREET MAINTENANCE	<del></del>	<del></del> -			1
PERSONNEL SERVICES					
562.100 Salaries	132,900	131,000	132,000	140,600	9,600
562.199 Overtime	176	3,000	750	3,000	20
562.200 F.I.C.A. Taxes	9,113	11,000	9,500	11,600	600
562.210 Group Insurance	23,287	38,000	42,200	29,250	(8,750)
562.230 Retirement	24,444	25,250	24,500	27,220	1,970
562.240 Workers Comp Insurance	6,168	7,000	6,453	7,000	<u> </u>
TOTAL PERSONNEL SERVICES	196,088	215,250	215,403	218,670	3,420
SUPPLIES EXPENSES					
562.300 Uniform Rental	121	2,415	250	2,415	Se .
562.330 Minor Tools & Equipment	3,846	3,000	4,000	4,000	1,000
562.350 Safety Supplies	966	1,000	1,000	1,000	<b>3</b>
562.357 Construction & Maint	7,047	30,000	12,000	30,000	<u>a.</u> ,
562.380 Street Maint Materials	78,434	75,000	68,000	75,000	
TOTAL SUPPLIES EXPENSES	90,293	111,415	85,250	112,415	1,000
OTHER SERVICES & CHARGES					
562.400 Professional Fees	7,660	10,000	9,000	50,000	40,000
562.425 Conferences & Training	æ5	1,400		1,400	₽.
562.440 Utilities	104,841	110,000	108,000	110,000	Ę
562.445 Contract Maintenance	32,752	30,000	35,000	35,000	5,000
562.470 Equipment Rentals	281	18,000	9,000	18,000	2
562.461 Emergency Contingencies	6,905	80,000	#8	80,000	
562.480 Contingencies		500	<u> </u>	500	
TOTAL OTHER SERVICES & CHARGES	152,439	249,900	161,000	294,900	45,000
CAPITAL OUTLAY					
562.570 Equipment	5,416	E		ш	91
TOTAL CAPITAL OUTLAY	5,416	; <del>=</del>	=:	Ħ	<b>3</b>
TOTAL 562-STREET MAINTENANCE	444,236	576,565	461,653	625,985	49,420

Public Works - Street Maintenance						
Positions		FY 2021	FY 2022			
Crew Leader		1.0	1.0			
Heavy Equipment Operator		2.0	2.0			
	<b>Total Positions</b>	3.0	3.0			

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

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

	Audited 2019/20 Actual	Current F Amended Budget	Projected End-of-Year	Proposed Budget FY 2021/22	Budget Increase/ (Decrease)
ANIMAL CONTROL			=		
PERSONNEL SERVICES					
564.100 Salaries	118,548	119,000	113,000	120,600	1,600
564.199 Overtime	20,286	26,000	17,000	24,000	(2,000)
564.200 F.I.C.A. Taxes	10,309	11,500	9,200	11,550	50
564.210 Group Insurance	26,319	34,000	27,000	35,000	1,000
564.230 Retirement	25,506	27,000	24,000	27,200	200
564.240 Workers Comp Insurance	3,277	3,750	3,457	4,000	250
TOTAL PERSONNEL SERVICES	204,245	221,250	193,657	222,350	1,100
SUPPLIES EXPENSES					
564.301 Uniform Purchase	2,261	2,300	1,500	2,300	3#6
564.310 Office Supplies	984	1,500	1,000	1,500	( <del>*</del>
564.330 Animal Control Supplies	20,175	20,300	15,000	23,700	3,400
564.350 Safety Supplies	477	1,875	1,000	1,875	
TOTAL SUPPLIES EXPENSES	23,897	25,975	18,500	29,375	3,400
OTHER SERVICES & CHARGES					
564.400 Professional Fees	17,638	22,530	15,000	22,530	æ-
564.402 Certifications & Testing		450		450	<u>:</u>
564.405 Minor Tools & Equipment	5,730	1,000	1,000	1,000	. <del>5</del> .
564.415 Cell Phone Expense	1,493	2,412	1,200	2,412	: <u>=</u>
564.425 Conferences & Training	374	5,200	500	5,200	±€1
564.445 Contract Maintenance	620	6,080	5,000	8,980	2,900
564.450 Equipment Maintenance	285	1,500	500	1,500	12
564.480 Contingencies	-	1,000		1,000	(4)
564.485 Dues & Publications	93	330	100	330	72
TOTAL OTHER SERVICES & CHARGES	26,233	40,502	23,300	43,402	2,900
CAPITAL OUTLAY					
564.530 Buildings	ä	13,000	13,000	( <del>*</del> )	(13,000)
564.651 AC Donantion Expenditures				21,375	21,375
TOTAL CAPITAL OUTLAY	H	13,000	13,000	21,375	8,375
TOTAL 564-ANIMAL CONTROL	254,375	300,727	248,457	316,502	15,775

Animal Control				
Positions		FY 2021	FY 2022	
Animal Control Supervisor Animal Control Officers		1.0	1.0	
Animal Control Officers		2.0	2.0	
	<b>Total Positions</b>	3.0	3.0	

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

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

	Audited	Current FY 2020/21		Proposed	_	
	2019/20 Actual	Amended Budget	Projected End-of-Year	Budget FY 2021/22	Increase/ (Decrease)	
PARKS MAINTENANCE		<u> </u>	<del></del>			
PERSONNEL SERVICES						
565.100 Salaries	228,876	257,000	255,500	268,500	11,500	
565.199 Overtime	1,689	8,000	1,600	8,000	2	
565.200 F.I.C.A. Taxes	17,373	21,000	19,200	22,100	1,100	
565.210 Group Insurance	35,935	56,000	35,000	46,300	(9,700)	
565.230 Retirement	42,356	49,000	47,000	50,500	1,500	
565.240 Workers Comp Insurance	7,710	9,000	8,296	9,000	=======================================	
TOTAL PERSONNEL SERVICES	333,939	400,000	366,596	404,400	4,400	
SUPPLIES EXPENSES						
565.300 Uniform Rental	2,155	5,400	2,500	5,400	皇	
565.330 Minor Tools & Equipment	3,049	8,000	3,200	8,000	*	
565.331 Park Maintenance Supplies	9,541	20,000	15,000	20,000		
565.350 Safety Supplies	100	1,000	500	1,000	Ë	
565.357 Construction & Maint Supplies	16,805	40,000	16,800	40,000	<u> </u>	
TOTAL SUPPLIES EXPENSES	31,650	74,400	38,000	74,400	m.	
OTHER SERVICES & CHARGES						
565.400 Professional Fees	1,750	10,000	5,000	10,000	-	
565.425 Conferences & Training	439	5,700	750	5,700	-	
565.440 Utilities	22,204	24,000	22,500	24,000	ā	
565.441 Turf Maintenance	18,454	36,000	18,000	46,000	10,000	
565.445 Contract Maintenance	39,662	56,000	45,000	56,000	-	
TOTAL OTHER SERVICES & CHARGES	82,509	131,700	91,250	141,700	10,000	
CAPITAL OUTLAY						
565.530 Buildings & Structures	9,351	<del>=</del>	æ	=	<b>200</b> 7	
565.588 Park Maintenance Equipment	3.0	*	**	20,000	20,000	
565.590 Parking Lots & Drives	₩	30,000	30,361	·	(30,000)	
TOTAL CAPITAL OUTLAY	9,351	30,000	30,361	20,000	(10,000)	
TOTAL 565-PARKS MAINTENANCE	457,449	636,100	526,207	640,500	4,400	

Public Works - Park Maintenance						
Positions		FY 2021	FY 2022			
Parks Supervisor		1.0	1.0			
Heavy Equipment Operator		3.0	3.0			
Parks Maintenance Worker	Total Positions	<b>6.0</b>	2.0 6.0			

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

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

	Audited	Current FY 2020/21		Proposed	Budget
	2019/20 Actual	Amended Budget	Projected End-of-Year	Budget FY 2021/22	Increase/ (Decrease)
RECREATION		· <del>· · · · · · · · · · · · · · · · · · </del>			
PERSONNEL SERVICES					
566.100 Salaries	62,666	65,250	65,000	68,175	2,925
566.110 Salaries - Rental Lifeguards	39,620	35,000	35,000	40,000	5,000
566.199 Overtime	1,184	20,000	2,000	20,000	) <del>-</del>
566.200 F.I.C.A. Taxes	7,441	10,000	8,000	11,050	1,050
566.210 Group Insurance	10,510	14,000	13,000	15,000	1,000
566.230 Retirement	11,731	17,000	13,000	17,080	80
566.240 Workers Comp Insurance	2,082	2,500	2,305	2,750	250
TOTAL PERSONNEL SERVICES	135,234	163,750	138,305	174,055	10,305
SUPPLIES EXPENSES					
566.301 Uniform Purchase	2,036	2,700	1,500	3,100	400
566.315 Parks and Rec Commission Supplies	125	550	250	550	126
566.310 Office Supplies	880	1,100	500	1,300	200
566.330 Minor Tools & Equipment	1,171	1,300	1,000	1,450	150
566.332 Pool Maint Sup & Chemical	10,516	16,000	12,000	16,000	Ē
566.339 Safety Supplies	503	1,100	500	1,400	300
566.357 Construction & Maint Supplies	3,176	8,000	13,000	8,500	500
TOTAL SUPPLIES EXPENSES	18,407	30,750	28,750	32,300	1,550
OTHER SERVICES & CHARGES			6		
566.425 Conferences & Training	160	3,950	500	5,000	1,050
566.430 Advertising	3 <b>7</b> 3	3,700	<u>=</u>	4,000	300
566.440 Utilities	13,067	12,000	13,000	13,000	1,000
566.451 Recycling Projects	7,362	12,000	4,000	12,000	(34)
566.480 Contingencies	-	1,000	-	1,000	·
566.485 Dues & Publications	963	1,150	1,000	1,150	17.
566.650 Recreational Event Exp	39,642	56,000	30,000	56,850	850
TOTAL OTHER SERVICES & CHARGES	61,194	89,800	48,500	93,000	3,200
CAPITAL OUTLAY					
566.530 Building	12	120	=	30,000	30,000
TOTAL CAPITAL OUTLAY	*	<b>3</b> 1	-	30,000	30,000
TOTAL 566-LEISURE SERVICES	214,835	284,300	215,555	329,355	45,055

Recreation						
Positions		FY 2021	FY 2022			
Recreation and Special Events Manager		1.0	1.0			
Seasonal Full-time Staff		₩:				
Seasonal Part-time Staff		<b>2</b>	<u> </u>			
	<b>Total Positions</b>	1.0	1.0			

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

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

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

Plannin	g & Zoning	
Positions	FY 2021	FY 2022
Assistant City Manager	0.70	0.70
	0.70	0.70

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

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

	Audited	Current F	Current FY 2020/21		Budget
	2019/20 Actual	Amended Budget	Projected End-of-Year	Budget FY 2021/22	Increase/ (Decrease)
DEVELOPMENT SERVICES	<del>!</del> ! !			( <del></del>	
PERSONNEL SERVICES					
682.100 Salaries	187,055	202,000	195,000	193,330	(8,670)
682.199 Overtime	667	1,500	1,500	1,500	<u> </u>
682.200 F.I.C.A. Taxes	14,246	16,000	15,200	15,100	(900)
682.210 Group Insurance	29,944	43,500	50,500	60,200	16,700
682.230 Retirement	34,805	37,500	36,000	35,500	(2,000)
682.240 Workers Comp Insurance	694	750	691	800	50
TOTAL PERSONNEL SERVICES	267,411	301,250	298,891	306,430	5,180
SUPPLIES EXPENSES					
682.300 Uniform Cleaning Allowance	1,650	1,800	1,800	1,800	늘
682.301 Uniform Purchases	2,303	1,820	1,820	2,185	365
682.310 Office Supplies	3,762	4,045	7,500	5,960	1,915
682.330 Minor Tools and Equipment	664	700	100	1,050	350
682.393 Maps		750	750	750	<u> </u>
TOTAL SUPPLIES EXPENSES	8,379	9,115	11,970	11,745	2,630
OTHER SERVICES & CHARGES					
682.400 Professional Fees	30,117	57,350	45,000	59,750	2,400
682.425 Conferences & Training	5,026	8,445	8,000	7,990	(455)
682.445 Contract Maintenance	2,632	3,000	1,500	5,110	2,110
682.480 Contingencies	15	1,500	-	1,500	<u> </u>
682.485 Dues & Publications	2,286	4,375	2,000	1,005	(3,370)
TOTAL OTHER SERVICES & CHARGES	40,061	74,670	56,500	75,355	685
CAPITAL OUTLAY					
682.578 Office Furniture	3,642	340	-	) <del>=</del> (	=
682.591 Software	7,424	3.00	<u> </u>	7,500	7,500
TOTAL CAPITAL OUTLAY	11,066	*	<u> </u>	7,500	7,500
TOTAL 682-DEVELOPMENT SERVICES	326,917	385,035	367,361	401,030	15,995

Development Services							
Positions		FY 2021	FY 2022				
Building Official		1.0	1.0				
Stormwater Inspector *		0.0	1.0				
Code Enforcement		2.0	2.0				
Permit Technician *		1.0	0.0				
	<b>Total Positions</b>	4.0	4.0				

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

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

<sup>\*</sup> Proposed Budget includes: a promotion/replacement position in Permit Technician which will be replaced by Stormwater Inspector.

	Audited	Current F	Y 2020/21	Proposed	Budget
	2019/20 Actual	Amended Budget	Projected End-of-Year	Budget FY 2021/22	Increase/ (Decrease)
INFORMATION TECHNOLOGY					
SUPPLIES EXPENSES					
685.315 Data Processing Supplies	4,127	5,150	3,600	5,150	() <del>=</del> .
685.330 Minor Tools & Equipment	324	1,200	1,200	1,200	y
TOTAL SUPPLIES EXPENSES	4,451	6,350	4,800	6,350	X <b>=</b> 8
OTHER SERVICES & CHARGES					
685.400 Professional Fees	128,725	130,000	120,000	135,000	5,000
685.415 Internet Access Fees	8,010	11,000	8,000	11,000	©=
685.425 Conferences & Training	20	1,200	(¥	1,200	: <del>-</del>
685.445 Maintenance Contracts	150,041	172,000	155,000	172,000	=
685.452 Computer Maint & Fees	3,696	4,500	500	4,500	:=
685.480 Contingencies	1/2	15,000	. Ž	15,000	(=
685.485 Dues & Publications	72	350		350	
TOTAL OTHER SERVICES & CHARGES	290,492	334,050	283,500	339,050	5,000
CAPITAL OUTLAY					
685.579 Computer Equipment	24,050	48,000	48,000	50,505	2,505
685.591 Software	10,730	28,040	15,000	32,780	4,740
TOTAL CAPITAL OUTLAY	34,780	76,040	63,000	83,285	7,245
TOTAL 685-INFORMATION TECH	329,723	416,440	351,300	428,685	12,245

	Audited	Current FY 2020/21		Proposed	Budget
	2019/20 Actual	Amended Budget	Projected End-of-Year	Budget FY 2021/22	(Decrease)
OTHER FINANCING USES					
TRANSFER OUT					
700.035 Transfer to Asset Replacement Fd	1,720,246	443,680	443,680	664,169	220,489
700.046 Transfer to Capital Projects Fund	365,000	s <del>ā</del>		550,000	550,000
700.019 Transfer to Regional ERT Fund	6,500	6,500	6,500	6,500	9
700.600 Transfer to Utility Operations	28,400	2₩	=	*	-
700.030 Transfer to Utility R&R	471,600		<u> </u>	#1	<u> </u>
TOTAL TRANSFERS OUT	2,591,746	450,180	450,180	1,220,669	770,489

#### City of Live Oak General Fund Capital Requests 2021/2022 Proposed Budget

Department	/		Department
Account Numb		Item Cost	Cost
V			
City Secretary			
10-405.579	Office Equipment		
	Projector and remote access upgrade in Council Chambers		
	UV Room Purifier for Chambers	7,200	
10-405-591	Software		<b>.</b>
	Lazerfiche project for Medical/FMLA files (HR)	6,000	\$ 20,500
Police Departme	ent		
10-530.583	Safety Equipment		
	(11) Body armor - replacement patrol	9,900	
	(10) Emergency protective gear (suits, helmets, batons, shie	7,380	
	(18) Bullet safe ballistic shields	14,400	
	(5) Gas Mask	3,000	
	Self-aid/Buddy-aid medical kits	480	
	Medical kit carriers	150	
	Stop stick piranha	500	
	(5) SWAT Vests	16,000	
	PPE Equipment	3,000	
10-530.595	Other Capital		
	(4) All-Traffic Shield Display with solar kit and traffic app	19,325	
	(2) Jamar Radar boxes	7,800	
10-530.651	PD Donation Expenditures		
10 00 01001	Various Program/Projects/Items	10,988	92,923
Fire Department	<b>·</b>		
10-540.580	Operating Equipment		
10-540.560	(31) Upgrade SCBA Regulator Asy, C5, 2013, QD (HNSN	48,655	
	(31) Scott Radio Direct Interface (Motorola) module	38,480	
	(31) Vision C5 Facepiece, Kevlar Headnet	9,429	
	Battery Paks, Lithium Ion C5	5,160	
	C5 Vehicle Chargers	15,315	
	Fit Tests	480	
	(2) ToughPad Rugged Laptops with equipment and mounts	12,200	
	Spillman Rapid Response module	8,916	
	Knox Key System	12,850	
10-540.651	FD Donation Expenditures	12,030	
10-340.031	Various Program/Projects/Items	41,889	193,374

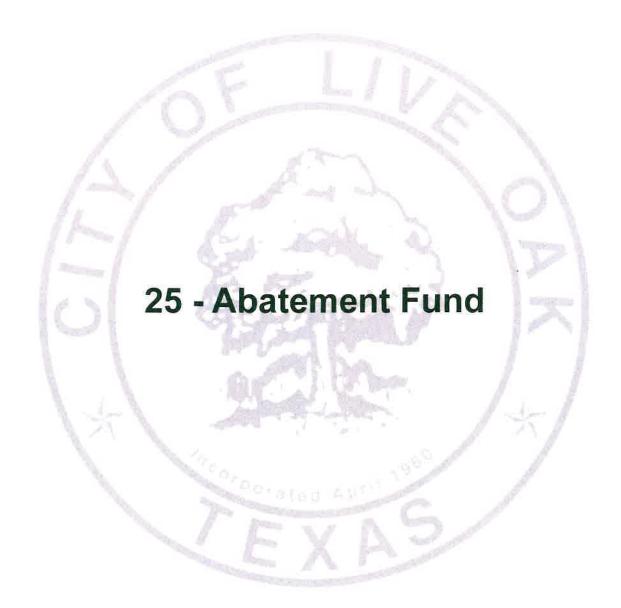
#### City of Live Oak General Fund Capital Requests 2021/2022 Proposed Budget

Department	// 2021/2022 110 posed 2 dages		Department
Account Numb		Item Cost	Cost
			Į.
<b>Public Works</b>			
10-560.530	Building & Structures		
	Install Forced Air Heat in Maintenace Shop	20,000	
	Replace roofs on old Public Works buildings	40,000	
	Energy Conservation Measures	30,000	
10.560.550	Install air sanitizers (Ionizers) into HVAC Systems	15,000	
10-560.570	Equipment	1,6,000	121 000
	Replace MW1 Pickup Truck (Split with GF, Util and SW F	16,000	121,000
Animal Control			
10-564-651	AC Donation Expenditures		
	Various Program/Projects/Items		21,375
Parks Maintena			
10-565.588	Parks Maintenance Equipment		
10.303.300	Replace 2004 Kawasaki Mule		20,000
	Replace 2004 Rawasaki Mule		20,000
Recreation			
10-566.530	Building		20.000
	Storage building for Recreation supplies		30,000
Davidonment Sa	mylinos		
<b>Development Se</b> 10-682.591	Software		
10-002.591	Code Compliance Tracking Computer Program		7,500
	Code Compilative Tracking Compater Frogram		.,- • •
Information Tec	hnology		
10-685.579	Computer Equipment		
	(20) Dell Optiplex 3060 SFF - PC Replacement Plan	20,000	
	(3) Dell Latitude 15 3000 Series laptops	4,950	
	(3) Cisco Switches (Upgrade 3 per year - 9 total) (2nd year	20,025	
10 (05 501	Various Other Hardware requests	5,530	
10-685.591	Software (00 C this so 12 th )	12.000	
	Office 365 Standard License (80 @ \$12.50 x 12 months)	12,000	
	Office 365 Business Basic License (60 @ \$5 x 12 months)	3,600	
	Adobe Acrobat, other miscellaneous requests	3,452	
	MDR Security Subscription (Annual - 143 @ \$8 x 12)	13,728	83,285
	Total General Fund Capital Requests (Funded)		\$ 589,957

#### City of Live Oak General Fund Reserve Funded Items 2021/2022 Proposed Budget

Department	/		Department
Account Numb	per Item Description	Item Cost	Cost
-	tal Project Fund for 1/2 of Playscape replacement project funded through recurring revenue	\$ 589,957 200,000 (327,744	l
Additional tra	t <b>Replacement (Capital)</b> Insfer to fund future Fire Equipment (Ladder & Pumper Trucks funded through recurring revenue	414,169	
<b>City Council</b> 10-401.480	Contingencies		200,000
<b>City Manager</b> 10-402.480	Contingency		10,000
Police Departmen 10-530.480	Contingencies (Coban video equipment failure)		18,000
<b>Dispatch (Comm</b> ) 10-535.480	unications)  Contingencies (Radio equipment failure and/or programming	)	9,500
Fire Department 10-540.480	Contingencies		20,000
Public Works			
10-560-461	Emergency Contingencies  Unforeseen Maintenance Issues Fuel costs over anticipated \$ per gallon Major HVAC Repairs/Replacements Major mechanical Repairs Fleet accident repairs and reconditioning	15,000 31,840 20,360 18,800 9,000	
Street Maintenan	ce		
10-562.400 10-562.461	Preparation for Street Bond - attorney, bond council, etc. Emergency Contingencies for major street repairs	40,000 80,000	
Information Tech	nology		
	Contingencies		15,000
	Total Reserve Funded Items 48		\$ 1,613,883





#### ABATEMENT FUND PROPOSED BUDGET FISCAL YEAR 2021/2022

Beginning Fund Balance Octobe	r 1, 2021:					\$	9,083
Estimated Revenues:					7,000		
Proposed Expenditures:			Other		m . 1		
Department	Personnel Services	Supplies	Services & Charges	Capital Outlay	Total Expenditures		
Abatement Services Expenses	-		16,000	2	16,000		
Total Expenditures	**************************************	:=X	16,000		16,000		
Net Revenues/Expenditures							(9,000)
Ending Fund Balance September	30, 2022:			**		<u>\$</u>	83
	Al	BATEMEN PPROVED I CAL YEAR (AS AMEN	BUDGET 2020/2021				
Beginning Fund Balance October	: 1, 2020:					\$	10,883
Estimated Revenues:					7,000		
Approved Expenditures:	Personnel		Other Services	Capital	Total		
Department	Services	Supplies	& Charges	Outlay	Expenditures		
Abatement Services Expenses			16,000		16,000		
Total Expenditures			16,000	· <u>**</u> (	16,000		
Net Revenues/Expenditures						2.	(9,000)
Ending Fund Balance September	30, 2021:			ř:		\$	1,883

#### City of Live Oak Abatement Fund 2021/2022 Proposed Budget

	Audited	Current F	FY 2020/21	Proposed	Budget
	2019/20 Actual	Amended Budget	Projected End-of-Year	Budget FY 2021/22	Increase/ (Decrease)
REVENUES					
SERVICE USE FEES					
344.500 Weed Cleaning & Removal	2,590	7,000	3,500	7,000	228
TOTAL GRANTS & INTER-GOVT.	2,590	7,000	3,500	7,000	₩5
TOTAL REVENUES	2,590	7,000	3,500	7,000	<u> </u>
EXPENDITURES					
OTHER SERVICES & CHARGES					
400.400 Professional Fees	511	1,000	300	1,000	2
560.445 Contractual Maintenance	11,185	15,000	5,000	15,000	<u></u>
TOTAL OTHER SERVICES & CHARGES	11,696	16,000	5,300	16,000	2
TOTAL EXPENDITURES	11,696	16,000	5,300	16,000	

#### 35 - Asset Replacement Fund

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

#### ASSET REPLACEMENT FUND PROPOSED BUDGET FISCAL YEAR 2021/2022

Beginning Fund Balance Octobe	er 1, 2021:					\$ 4,821,023
Estimated Revenues:					812,235	
Proposed Expenditures:						
			Other			
Donostruout	Personnel	C	Services	Capital	Total	
Department	Services	Supplies	& Charges	Outlay	Expenditures	
Capital Outlay	2 <u>2</u>		27	1,444,500	1,444,500	
Total Expenditures		-		1,444,500	1,444,500	
Net Revenues/Expenditures						(632,265)
Ending Fund Balance September	30, 2022:					\$ 4,188,758
	Al	PPROVED I CAL YEAR (AS AMEN	2020/2021	D		
Beginning Fund Balance October	1, 2020:					\$ 4,462,775
Estimated Revenues:					607,087	
Approved Expenditures:						
			Other			
	Personnel		Services	Capital	Total	
Department	Services	Supplies	& Charges	Outlay	Expenditures	
Capital Outlay	<u> </u>			301,300	301,300	
Total Expenditures		<del></del>	-	_301,300	301,300	
Net Revenues/Expenditures						305,787
Ending Fund Balance September	30, 2021:					\$ 4,768,562

#### City of Live Oak Asset Replacement Fund 2021/2022 Proposed Budget

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

#### City of Live Oak Asset Replacement Fund 2021/2022 Proposed Budget

	Audited	Current F	FY 2020/21	Proposed	Budget
	2019/20 Actual	Amended Budget	Projected End-of-Year	Budget FY 2021/22	Increase/ (Decrease)
EXPENDITURES					
POLICE DEPARTMENT					
CAPITAL OUTLAY					
530.586 Vehicles	132,170	157,500	135,736	197,100	39,600
530.597 Vehicle Equipment	86,004	89,800	77,603	118,400	28,600
TOTAL CAPITAL OUTLAY	218,174	247,300	213,339	315,500	68,200
TOTAL 530-POLICE DEPARTMENT	218,174	247,300	213,339	315,500	68,200
STREET MAINTENANCE					
CAPITAL OUTLAY					
562.580 Operating Equipment	3 <b>#</b> :	F#()	-	85,000	85,000
TOTAL CAPITAL OUTLAY		40	181	85,000	85,000
TOTAL 562-STREET MAINTENANCE		-		85,000	85,000
PARKS MAINTENANCE					
CAPITAL OUTLAY					
565.580 Operating Equipment	18,026	뀰	12	ם	<u> 22</u> 1
565.586 Vehicles	( <del>5</del> )	35,000	34,470	96,000	61,000
TOTAL CAPITAL OUTLAY	18,026	35,000	34,470	96,000	61,000
TOTAL 565-PARKS MAINTENANCE	18,026	35,000	34,470	96,000	61,000

#### City of Live Oak Asset Replacement Fund 2021/2022 Proposed Budget

	Audited	Current F	TY 2020/21	Proposed	Budget
	2019/20	Amended	Projected	Budget	Increase/
	Actual	Budget	End-of-Year	FY 2021/22	(Decrease)
STORM WATER					
CAPITAL OUTLAY					
567.586 Vehicles	18,026	41	(4)	48,000	48,000
567.580 Operating Equipment		19,000	18,431		(19,000)
TOTAL CAPITAL OUTLAY	18,026	19,000	18,431	48,000	29,000
TOTAL 567-STORM WATER	18,026	19,000	18,431	48,000	29,000
FIRE DEPARTMENT					
CAPITAL OUTLAY					
540.586 Vehicles	20,301	<u>ş</u>	8	900,000	900,000
TOTAL CAPITAL OUTLAY	20,301	5		900,000	900,000
TOTAL 540-FIRE DEPARTMENT	20,301	-	<u> </u>	900,000	900,000
INTERFUND TRANSFERS					
OTHER FINANCING USES					
700.xxx Transfer to Capital Project Fund	104,000		2	12	=
TOTAL OTHER FINANCING USES	104,000		₽		<del></del>
TOTAL 700-INTERFUND TRANSFERS	104,000	-	2	<i>1</i> ≥	
TOTAL EXPENDITURES	378,527	301,300	266,240	1,444,500	1,143,200

## City of Live Oak Asset Replacement Fund Capital Requests 2021/2022 Proposed Budget

Department	/			De	epartment
Account Numb	Item Description	I	tem Cost	_	Cost
Police Departme	ent				
35-530.586	Vehicles				
	<ul><li>(4) Interceptor Utility Vehicles (Patrol Units)</li><li>(1) Unmarked Vehicle (CID)</li></ul>	\$	158,400 38,700		
35-530.597	Vehicle Equipment				
	<ul><li>(4) Patrol Units Equipment and Installation</li><li>(1) CID Unit Equipment and Installation</li></ul>		114,400 4,000	\$	315,500
Street Maintena	nce				
35-562.580	Operating Equipment Crackseal Machine				85,000
Parks Maintenar	nce				
35-565.586	Vehicles Replace (2) worktrucks (PK6 & PK8)				96,000
Stormwater Dep	artment				
35-567.586	Vehicles				
	Replace (1) Worktruck (SW1)				48,000
Fire Department					
35-540.586	Vehicles				
	Pumper to Replace Engine 2			1	900,000
	Total Asset Replacement Fund Requests			\$	1,444,500

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

Č		Purchase		Yrs	Accum	Prior	Current		
Description		Date	Cost	Life	Depreciation	Depreciation	Depreciation	Balance	Dept
2000 Stump Cutter	PK5	12/1/2000	\$9,500	10	\$9,500	\$9,500	80	80	Parks
1998 Vermer 1230 Brush Chipper (used)	PK64	8/4/2001	\$12,500	10	\$12,500	\$12,500	80	80	Parks
2002 Freightliner FL-70 Chassis Dump Truck	M6	2/1/2002	\$43,234	10	\$43,234	\$43,234	80	80	Streets
2002 RDS Spreader & Ice Control (Truck)	M6	11/27/2002	\$22,011	7	\$22,011	\$22,011	80	80	PW
2005 Ford F550 Cab/Small Dump Truck	PK6	12/7/2004	\$39,093	01	\$39,093	\$39,093	0\$	80	Parks
Pitney Bowes	Z/A	11/2/2006	86,899	2	\$6,899	\$6,899	80	\$0	CS
7777		1/1/2007	\$17,570	S	\$17,570	\$17,570	80	\$0	MC
2008 Jacobsen HR9016 Mower	PK2	10/16/2008	\$66,465	7	\$66,465	\$66,465	80	80	Parks
Vehicle Equipment	N/A	9/30/2008	\$31,132	S	\$31,132	\$31,132	80	0\$	Police
Computer Equipment	Y/Z	5/1/2008	\$6,380	3	\$6,380	\$6,380	0\$	0\$	
2008 Kawasaki ATV 650	PDATV1	12/10/2009	\$5,997	5	\$5,997	\$5,997	80	0\$	Police
2008 Kawasaki ATV 650	PDATV2	12/10/2009	\$5,997	S	\$5,997	\$5,997	80	80	Police
Honda ST1300PA9 MotorCycle	MC3	8/6/2010	\$14,788	3	\$14,788	\$14,788	80	80	Police
2012 John Deere Tractor	PK11	4/18/2012	\$30,720	10	\$30,720	\$27,648	\$3,072	80	Parks
2012 Crack Sealer	M20	9/30/2012	\$52,461	10	\$52,460	\$47,214	\$5,246	80	Streets
2012 Jacobsen 9016 Rotory Mower	PK40	10/31/2012	\$78,991	7	\$78,991	\$78,991	\$0	80	Parks
2013 Kawasaki 4010 Mule w/ Top	M36	4/18/2013	\$11,440	10	\$10,296	\$9,152	\$1,144	\$1,144	Streets
2013 Ford Explore	AD3	6/24/2013	\$24,398	S	\$24,398	\$24,398	80	80	Admin
2014 Toyota Tundra 4 Dr Pickup	P42A	12/1/2013	\$32,105	5	\$32,105	\$32,105	80	80	Police
2014 Motorcycle	MC1	9/30/2013	\$28,386	S	\$28,386	\$28,386	80	80	Police
2013 Kawasaki 4010 Mule	PK23	1/7/2015	\$14,059	10	\$9,842	\$8,436	\$1,406	\$4,217	Parks
2015 Chevrolet Silverado (Split with Utilities)	MW1	5/22/2015	\$14,488	2	\$14,488	\$14,488	\$0	80	PW/Utilities
2015 Chevy Silverado w/ Equipment	P45A	9/30/2015	\$29,345	S	\$29,345	\$29,345	80	80	Police
2015 In-Car Video Equipment (4)	N/A	9/30/2015	\$22,880	S	\$22,880	\$22,880	80	80	Police
Defibrillator/Monitor	A/N	4/7/2015	\$37,577	S	\$37,577	\$37,577	80	80	Fire
Thermo Imaging Camera	N/A	6/11/2015	\$13,037	s :	\$13,037	\$13,037	0\$	80	Fire
2016 Mule ATV	PK551	10/31/2015	\$14,145	2 2	\$8,490	\$7,075	\$1,415	\$5,655	Parks
2016 Silverado 1/2 ton Pickup	PK8	12/31/2015	\$35,084	5	\$35,084	\$35,084	\$0 \$0	0\$	Parks
2016 Ford Interceptor w/ equipment	P57A	9/30/2016	\$46,043	S	\$46,043	\$46,043	80	80	Police
2016 Chevy Tahoe w/ equipment	P51	9/30/2016	\$60,139	2	\$60,139	\$60,139	80	80	Police
2016 Chevy Tahoe w/ equipment	P52	9/30/2016	\$60,139	2	\$60,139	\$60,139	80	80	Police
2016 Chevy Tahoe w/ equipment	P53	9/30/2016	\$60,139	5	\$60,139	\$60,139	\$0	80	Police
2016 Chevy Tahoe w/ equipment	P54	9/30/2016	\$60,139	S	\$60,139	\$60,139	80	80	Police
2016 Chevy Tahoe w/ equipment	P55	9/30/2016	\$60,139	S	\$60,139	\$60,139	80	80	Police
2016 Chevy Tahoe w/ equipment	Chiefl	9/30/2016	\$48,330	S	\$48,330	\$48,330	80	80	Fire
2016 Chevy 2500 4WD w/ equip	Insp1	9/30/2016	\$37,533	S	\$37,533	\$37,533	80	80	Fire
2016 Chevy Colorado w/ equip	Insp2	9/30/2016	\$33,416	S	\$33,416	\$33,416	80	20	Fire
2017 Ford Explorer w/ equipment	P71A	9/30/2017	\$53,517	S	\$53,517	\$41,937	\$11,580	80	Police
2017 Toyota 4-Runner w/ equipment	P72A	9/30/2017	\$36,000	2	\$36,000	\$28,800	\$7,200	80	Police

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

		Purchase		Yrs	Accum	Prior	Current		
Description		Date	Cost	Life	Depreciation	Depreciation	Depreciation	Balance	Dept
2nd Code Compliance Vehicle	DS3	3/1/2017	\$22,716	5	\$22,716	\$18,172	\$4,544	80	Dev Srvs
2017 Chevy Colorado	AD2	3/1/2017	\$24,387	5	\$24,387	\$19,508	\$4,879	0\$	Recreation
SCBA Equipment	N/A	6/1/2017	\$220,758	10	\$110,380	\$88,304	\$22,076	\$110,378	Fire
2018 Fire Truck (Pumper)	E160A	9/30/2018	\$708,026	20	\$141,604	\$106,203	\$35,401	\$566,422	Fire
Virtual Server Project		9/30/2018	\$78,685	5	\$62,948	\$47,211	\$15,737	\$15,737	II
2018 Chevy Colorado 4WD	DS1	2/28/2018	\$26,752	5	\$21,400	\$16,050	\$5,350	\$5,352	Dev Serv
2018 Chevy Colorado	DS2	2/28/2018	\$23,028	5	\$18,424	\$13,818	\$4,606	\$4,604	Dev Serv
2018 Chevy 2500 Pickup	AC01	9/30/2018	\$30,000	S	\$24,000	\$18,000	\$6,000	\$6,000	AC
2018 Ventrac with attachments	PK12	4/27/2018	\$28,999	7	\$16,572	\$12,429	\$4,143	\$12,427	Parks
Kohler Generator	PWGen	9/30/2018	\$33,423	10	\$6,684	\$3,342	\$3,342	\$26,739	PW
Exmark mower	PK71	3/22/2019	\$17,671	5	\$10,602	\$7,068	\$3,534	\$7,069	Parks
Exmark mower	PK72	3/22/2019	\$17,671	5	\$10,602	\$7,068	\$3,534	\$7,069	Parks
2019 John Deere Skid Steer	M84	5/15/2019	\$47,731	7	\$20,055	\$13,236	\$6,819	\$27,676	PW
2019 3/4 ton trucks	M1	9/30/2019	\$31,288	5	\$18,901	\$12,643	\$6,258	\$12,387	PW
2019 3/4 ton trucks	M20	9/30/2019	\$31,287	5	\$18,899	\$12,642	\$6,257	\$12,388	PW
2019 Ford Interceptor	P91	9/30/2019	\$55,935	5	\$34,158	\$22,971	\$11,187	\$21,777	Police
ر 2019 Ford Interceptor	P92	9/30/2019	\$55,934	2	\$34,158	\$22,971	\$11,187	\$21,776	Police
•	P93A	9/30/2019	\$41,162	5	\$24,696	\$16,464	\$8,232	\$16,466	Police
2020 Lazer Z Diesel Mower	PK26	3/4/2020	\$18,026	5	\$7,210	\$3,605	\$3,605	\$10,816	Parks
2020 F350 Command Truck	FSC160	9/30/2020	\$124,713	10	\$24,942	\$12,471	\$12,471	\$99,771	Fire
2020 Chevy Tahoe w/ equipment	P01	9/30/2020	\$54,014	5	\$21,606	\$10,773	\$10,833	\$32,408	Police
2020 Chevy Tahoe w/ equipment	P02	9/30/2020	\$54,014	5	\$21,606	\$10,773	\$10,833	\$32,408	Police
2020 Chevy Tahoe w/ equipment	P03	9/30/2020	\$54,014	5	\$21,606	\$10,773	\$10,833	\$32,408	Police
2020 Chevy Tahoe w/ equipment	P04A	9/30/2020	\$56,133	5	\$22,454	\$10,774	\$11,680	\$33,679	Police
2020 F350 Super Duty Booster	B160	9/30/2020	\$49,357	2	\$9,871	20	\$9,871	\$39,486	Fire
Polaris ATV		9/30/2021	\$26,900	5	\$5,380	80	\$5,380	\$21,520	Police
Air Purification System/Compressor		9/30/2021	\$53,515	2	\$10,703	80	\$10,703	\$42,812	Fire
2021 Chevy Tahoe w/ equipment		9/30/2021	\$59,803	2	\$11,961	80	\$11,961	\$47,842	Police
2021 Chevy Tahoe w/ equipment		9/30/2021	\$59,803	5	\$11,961	80	\$11,961	\$47,842	Police
2021 Chevy Tahoe w/ equipment		9/30/2021	\$59,803	5	\$11,961	80	\$11,961	\$47,842	Police
2021 Ford Explorer w/ equipment		9/30/2021	\$33,930	2	\$6,786	80	\$6,786	\$27,144	Police
2021 GMC 1/2 ton		9/30/2021	\$34,470	ς.	\$6,894	80	\$6,894	\$27,576	Parks
Transfer to Asset Replacement Fund			\$3.524.309		\$2,089,815	\$1.758.480	\$331.335	\$1,434,493	
750' Curaharda			2006-1060		arch cocket	20160150	CC114150	27112117	
23 /0 Survivaige							2414,107		

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

		Purch	Λ.	Yrs Accum	Prior	Current		
Description		Date	Cost	Cost Life Depreciation	Dep	Depreciation	Balance	Dept
2002 Kyarm Ladder Truck	L3	10/18/2002	\$744,370 2	.0 \$705,409	96,190	\$37,219	\$38,962	Fire
2003 Sabre Pumper	Eng2	3/17/2003	\$266,593 2	.0 \$258,592	69	\$13,330	\$8,001	Fire
2014 Ford Explorer	EDC1	8/1/2014	\$26,330	5 \$26,330		80	80	EDC
Transfer to Asset Replacement Fund			\$1,037,293	\$990,330	30 \$939,782	\$50,548	\$46,963	
25% Surcharge						\$63,185		

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

		Purch		Yrs	Accum	Prior	Current		
Description		Date	Cost	Cost Life	Depreciation	Depreciation	Depreciation	Balance	Dept
2002 Howard 30-60 Rotary Tiller	SWM8A1	5/1/2002	\$5,318	5	\$5,318	\$5,318	0\$	80	Storm Water
2004 Vermer BC1800 XL Brush Chipper	SWM74	11/9/2004	\$35,299	10	\$35,299	\$35,299	80	80	Storm Water
2011 Vermeer 400TX Mini Skid Steer	SW21	1/21/2011	\$16,596	7	\$16,596		80	80	Storm Water
Street Sweeper	SW16	5/15/2012	\$219,947	10	\$219,947	\$197,955	\$21,992	80	Storm Water
2015 Chevy Pickup	SW1	9/30/2014	\$27,389	5	\$27,389	\$27,389	0\$	80	Storm Water
2015 Ventrac Mower and Attachments	SW4	1/13/2015	\$31,919	7	\$31,919	\$27,360	\$4,559	\$0	Storm Water
2015 Tractor with Mower	SW25/26	8/27/2015	\$52,000	10	\$36,400	\$31,200	\$5,200	\$15,600	Storm Water
2016 Mule ATV	SW18	10/31/2015	\$14,145	10	\$8,490	\$7,075	\$1,415	\$5,656	Storm Water
2018 Lazer Z Diesel Mower	SW27	5/11/2018	\$17,221	2	\$13,776	\$10,332	\$3,444	\$3,445	Storm Water
2018 Chevy 1/2 ton	SW3	9/30/2019	\$39,795	2	\$23,354	\$15,395	87,959	\$16,441	Storm Water
2020 Lazer Z Diesel Mower	SW28	3/4/2020	\$18,026	2	\$7,210	\$3,605	\$3,605	\$10,816	Storm Water
2021 Exmark Lazer Mower		9/30/2021	\$18,657	5	80	\$3,605	\$3,731	\$18,657	Storm Water
Transfer to Asset Replacement Fund			\$496,312		\$425,697	\$381,129	\$51,905	\$70,615	
25% Surcharge							\$64,881		

#### 40 - Debt Service Fund

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

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

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

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

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

#### DEBT SERVICE FUND PROPOSED BUDGET FISCAL YEAR 2021/2022

Beginning Fund Balance Octo	ober 1, 2021:					\$	427,007
Estimated Revenues:					2,323,885		
Proposed Expenditures:  Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures		
Debt Service	·		2,323,885		2,323,885		
Total Expenditures	<u> </u>		2,323,885	<u> </u>	2,323,885		
Net Revenues/Expenditures						-	
Ending Fund Balance Septem	ber 30, 2022:					\$	427,007
	FIS	PPROVED I CAL YEAR (AS AMEN	2020/2021			ď	421 502
Beginning Fund Balance Octo	ber 1, 2020:					\$	431,503
Estimated Revenues:					2,317,410		
Approved Expenditures:  Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures		
Debt Service			2,317,410	<u>0</u> ₩:	2,317,410		
Total Expenditures			2,317,410	-	2,317,410		
Net Revenues/Expenditures							<u>.</u>
Ending Fund Balance Septemb	per 30, 2021:					\$	431,503

#### City of Live Oak Debt Service Fund 2021/2022 Proposed Budget

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

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

Fiscal Year	Interest Due Feb 0		erest Aug 01	Bonds Due Aug 01	cal Year Fotals
2021-22	\$ 226,	193 \$	226,192	1,870,000	\$ 2,322,385
2022-23	190,	500	190,500	1,565,000	1,946,000
2023-24	159,	200	159,200	1,625,000	1,943,400
2024-25	126,	700	126,700	850,000	1,103,400
2025-26	109,	700	109,700	520,000	739,400
2026-27	99,	300	99,300	540,000	738,600
2027-28	88,.	500	88,500	560,000	737,000
2028-29	77,	300	77,300	585,000	739,600
2029-30	65,0	600	65,600	605,000	736,200
2030-31	53,5	500	53,500	630,000	737,000
2031-32	40,9	900	40,900	655,000	736,800
2032-33	27,8	300	27,800	680,000	735,600
2033-34	14,2	200	14,200	710,000	 738,400
	\$ 1,279,3	<u>\$ 1,</u>	279,392 \$	11,395,000	\$ 13,953,785

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

Fiscal Year	nterest e Feb 01	nterest e Aug 01	D	Bonds ue Aug 01	Fi	scal Year Totals
2021-22	\$ 5,593	\$ 5,592	\$	365,000	\$	376,185
TOTAL	\$ 5,593	\$ 5,592	\$	365,000	\$	376,185

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

These bonds are supported by the Economic Development Corporation.

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

Fiscal Year		Interest ie Feb 01		Interest ue Aug 01		Bonds Due Aug 01	F	Totals
2021-22	\$	220,600	\$	220,600	\$	1,505,000	\$	1,946,200
2022-23		190,500		190,500		1,565,000		1,946,000
2023-24		159,200		159,200		1,625,000		1,943,400
2024-25		126,700		126,700		850,000		1,103,400
2025-26		109,700		109,700		520,000		739,400
2026-27		99,300		99,300		540,000		738,600
2027-28		88,500		88,500		560,000		737,000
2028-29		77,300		77,300		585,000		739,600
2029-30		65,600		65,600		605,000		736,200
2030-31		53,500		53,500		630,000		737,000
2031-32		40,900		40,900		655,000		736,800
2032-33		27,800		27,800		680,000		735,600
2033-34	8	14,200	5	14,200	-	710,000		738,400
TOTAL	\$	1,273,800	\$	1,273,800	\$	11,030,000	\$	13,577,600

Note:

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

The funding split is as follows:

Fiscal				
Year	_Property Tax	Utility Fund	EDC	Total
2021-22	1,412,655	170,745	362,800	1,946,200
2022-23	1,409,855	170,745	365,400	1,946,000
2023-24	1,410,498	170,502	362,400	1,943,400
2024-25	739,400		364,000	1,103,400
2025-26	739,400	ĕ	₹24	739,400
2026-27	738,600	9	<b>≨</b> 0.	738,600
2027-28	737,000	=	*:	737,000
2028-29	739,600	=	## F	739,600
2029-30	736,200	18	(EU)	736,200
2030-31	737,000	( <del>\$</del>	<b>14</b> 0	737,000
2031-32	736,800	121	₩.	736,800
2032-33	735,600	2.00	39)	735,600
2033-34	738,400	8 <b>=</b>		738,400
TOTAL	\$ 11,611,008	\$ 511,992	\$ 1,454,600	\$ 13,577,600

#### 11 - Forfeiture Fund

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

#### FORFEITURE FUND PROPOSED BUDGET FISCAL YEAR 2021/2022

Beginning Fund Balance October	er 1, 2021:					\$	95,603
Estimated Revenues:					52,260		
Proposed Expenditures:	Personnel		Other Services	Capital	Total		
Department	Services	Supplies	& Charges	Outlay	Expenditures		
Police Department	·	10,000	<u> </u>	55,000	65,000		
Total Expenditures	-	10,000	•	55,000	65,000		
Net Revenues/Expenditures						-	(12,740)
Ending Fund Balance September	30, 2022:					<u>\$</u>	82,863
	Aì	ORFEITUR PPROVED I CAL YEAR (AS AMEN	BUDGET 2020/2021				
Beginning Fund Balance October	r 1, 2020:					\$	104,451
Estimated Revenues:					52,260		
Approved Expenditures:			Other				
Department	Personnel Services	Supplies	Services & Charges	Capital Outlay	Total Expenditures		
Police Department		10,000		60,000	70,000		
Total Expenditures		10,000	(#)	60,000	70,000		
Net Revenues/Expenditures						÷====	(17,740)
Ending Fund Balance September	30, 2021:					\$	86,711

#### City of Live Oak Forfeiture Fund 2021/2022 Proposed Budget

	Audited	Current F	FY 2020/21	Proposed	Budget
	2019/20 Actual	Amended Budget	Projected End-of-Year	Budget FY 2021/22	Increase/ (Decrease)
REVENUES					
FINES & FORFEITURES					
352.000 Forfeitures - Federal	12,986	50,000	10,000	50,000	((5)
352.100 Forfeitures - State	5,715	2,000	2,500	2,000	
TOTAL FINES & FORFEITURES	18,701	52,000	12,500	52,000	i inc
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue - Federal	1,077	250	150	250	192
360.100 Interest Revenue - State	2	10	2	10	<del>(*</del>
370.900 Miscellaneous Revenue	<u> </u>			-	
TOTAL INTEREST & MISCELLANEOUS	1,079	260	152	260	\$ <b>5</b>
TOTAL REVENUES	19,780	52,260	12,652	52,260	8 <b>±</b> 8

#### City of Live Oak Forfeiture Fund 2021/2022 Proposed Budget

	Audited	Current F	FY 2020/21	Proposed	Budget
	2019/20 Actual	Amended Budget	Projected End-of-Year	Budget FY 2021/22	Increase/ (Decrease)
EXPENDITURES	Actual	Budget	End-of- rear	11 2021/22	(betrease)
FEDERAL FORFEITURES					
SUPPLIES EXPENSES					
531.330 Minor Tools & Equipment		10,000	2,500	10,000	
TOTAL SUPPLIES	N#3	10,000	2,500	10,000	<b>(#</b> 0
CAPITAL OUTLAY					
531.582 Machinery & Equipment	40,000	40,000	15,000	45,000	5,000
531.583 Safety Equipment	3,500	10,000	2,000	=	(10,000)
531.595 Other Capital	1=1	10,000	2,000	10,000	*
TOTAL CAPITAL OUTLAY	43,500	60,000	19,000	55,000	(5,000)
TOTAL 531-FEDERAL FORFEITURES	43,500	70,000	21,500	65,000	(5,000)
STATE FORFEITURES					
CAPITAL OUTLAY					
532.595 Other Capital	20	5≆1	¥):	2.00	
TOTAL CAPITAL OUTLAY	e	#======= #	:	7 <u>-</u>	<u> </u>
TOTAL 532-STATE FORFEITURES			-		=
TOTAL EXPENDITURES	43,500	70,000	21,500	65,000	(5,000)

#### City of Live Oak Forfeiture Fund Capital Requests 2021/2022 Proposed Budget

Department	/		Department
Account Numb	per Item Description		Cost
Police Departme	ent		
11-531.582	Machinery & Equipment Miscellaneous - TBD	\$ 45,000	
11-531.595	Other Capital		
	Miscellaneous - TBD	10,000	55,000
	Total Forfeiture Fund Requests		\$ 55,000

#### 13 - Federal/State Grants Fund

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

#### FEDERAL/STATE GRANTS FUND PROPOSED BUDGET FISCAL YEAR 2021/2022

Beginning Fund Balance Octo	ber 1, 2021:					Þ	:+:
Estimated Revenues:					Ψņ		
Proposed Expenditures:							
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures		
Construction Costs		-	· · · · · · · · · · · · · · · · · · ·	<u> </u>	: <del></del>		
Total Expenditures	-	<u> </u>					
Net Revenues/Expenditures						<u> </u>	8
Ending Fund Balance Septemb	per 30, 2022;					\$	=
Paginning Fund Palamas Ostal	FIS	PPROVED ( CAL YEAR (AS AMEN	R 2020/2021			¢	
Beginning Fund Balance Octob	per 1, 2020:					\$	-
Estimated Revenues:					æ		
Approved Expenditures:  Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures		
Construction Costs			3 <del></del>	<u> </u>			
Total Expenditures							
Net Revenues/Expenditures						:	<u> </u>
Ending Fund Balance September	er 30, 2021:					\$	S <del>4</del> ;

#### City of Live Oak Federal/State Grant Fund 2021/2022 Proposed Budget

	Audited 2019/20 Actual	Current I Amended Budget	FY 2020/21 Projected End-of-Year	Proposed Budget FY 2021/22	Budget Increase/ (Decrease)
REVENUES					
GRANTS & INTER-GOVT ALLOCATION					
330.221 State Homeland Security	=:	· 6	ä	=	2
330.230 Bexar CDBG Grant Money	200	025	= =	- SE	
TOTAL GRANTS & INTER-GOVT.	*	S#	5	=	3.79
INTER-FUND REVENUES					
383.100 Grant Match	<u> </u>				3 <del>-</del>
TOTAL INTER-FUND REVENUES		*	8	25	7 <b>4</b>
TOTAL REVENUES		(+)	-		
	ē.				
EXPENDITURES					
CAPITAL OUTLAY					
530.595 Other Capital	V <u>2</u> 9	-	9 <b>4</b> 3	<b>14</b> 0	:#:
TOTAL CAPITAL EXPENDITURES	-		15.72		
CONSTRUCTION EXPENSE					
OTHER SERVICES & CHARGES					
691.500 CDBG Construction Costs- ADA	S#4	-	-		
TOTAL CONSTRUCTION		<u> </u>	₹ <u>₩</u>	<b>a</b>	增
TOTAL EXPENDITURES				-	

#### 14 - Child Safety Fund

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

#### CHILD SAFETY FUND PROPOSED BUDGET FISCAL YEAR 2021/2022

Beginning Fund Balance Octobe	r 1, 2021:					\$	115,706
Estimated Revenues:					16,500		
Proposed Expenditures:			Other				
Department	Personnel Services	Supplies	Services & Charges	Capital Outlay	Total Expenditures		
Supplies		22,800	<u> </u>		22,800		
Total Expenditures	<del>2</del>	22,800	(#)		22,800		
Net Revenues/Expenditures						-	(6,300)
Ending Fund Balance September	30, 2022:					\$	109,406
CHILD SAFETY FUND APPROVED BUDGET FISCAL YEAR 2020/2021 (AS AMENDED)							
Beginning Fund Balance October	1, 2020:					\$	109,756
Estimated Revenues:					17,000		
Approved Expenditures:			Other				
Department	Personnel Services	Supplies	Services & Charges	Capital Outlay	Total Expenditures		
Supplies		22,800	: <del>-</del>	- SE	22,800		
Total Expenditures	F	22,800	<u></u>	( <b>)</b>	22,800		
Net Revenues/Expenditures						-	(5,800)
Ending Fund Balance September	30, 2021:					<u>\$</u>	103,956

#### City of Live Oak Child Safety Fund 2021/2022 Proposed Budget

	Audited	<b>Current FY 2020/21</b>		Proposed	Budget	
	2019/20 Actual	Amended Budget	Projected End-of-Year	Budget FY 2021/22	Increase/ (Decrease)	
REVENUES						
GRANTS & INTER-GOVT ALLOCATION						
339.400 Child Safety Fund Allocation	16,418 -	16,000	16,000	16,000		
TOTAL GRANTS & INTER-GOVT.	16,418	16,000	16,000	16,000	1 <b>7</b> ,0	
INTEREST & MISCELLANEOUS						
360.000 Interest Revenue	831	1,000	150	500	(500)	
TOTAL INTEREST & MISCELLANEOUS	831	1,000	150	500	(500)	
TOTAL REVENUES	17,249	17,000	16,150	16,500	(500)	

#### City of Live Oak Child Safety Fund 2021/2022 Proposed Budget

	Audited 2019/20 Actual	Current F Amended Budget	Projected End-of-Year	Proposed Budget FY 2021/22	Budget Increase/ (Decrease)
=					
EXPENDITURES					
POLICE DEPARTMENT					
SUPPLIES EXPENSES					
530.337 Public Education Supplies	1,630	3,500	1,600	3,500	
TOTAL SUPPLIES EXPENSES	1,630	3,500	1,600	3,500	5 <b>0</b> 0
TOTAL 530-POLICE DEPARTMENT	1,630	3,500	1,600	3,500	K <del>eriala</del>
FIRE & INSPECTIONS					
SUPPLIES EXPENSES					
540.337 Public Education Supplies	1,011	2,500	1,100	2,500	· · · · · · · · · · · · · · · · · · ·
TOTAL SUPPLIES EXPENSES	1,011	2,500	1,100	2,500	æ
TOTAL 540-FIRE & INSPECTIONS DE	1,011	2,500	1,100	2,500	
PUBLIC WORKS GENERAL					
SUPPLIES EXPENSES					
560.337 Public Education Supplies	3.	13,000	5,000	13,000	æ
560.342 Bite Prevention Week	872	2,300	2,000	2,300	9
560.343 Kids Programs		1,500	500	1,500	¥
TOTAL SUPPLIES EXPENSES	:•	16,800	7,500	16,800	तः
TOTAL 560-PUBLIC WORKS GENERAL		16,800	7,500	16,800	
TOTAL EXPENDITURES	2,641	22,800	10,200	22,800	<u>12</u>



#### 15 - Court Technology Fund

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

#### COURT TECHNOLOGY FUND PROPOSED BUDGET FISCAL YEAR 2021/2022

Beginning Fund Balance Octob	er 1, 2021:					\$	123,640
Estimated Revenues:					14,000		
Proposed Expenditures:							
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures		
Capital Costs		-	13,920	10,000	23,920		
Total Expenditures	-		13,920	10,000	23,920		
Net Revenues/Expenditures						- <u>-</u> -	(9,920)
Ending Fund Balance Septembe	r 30, 2022:					\$	113,720
	Al	T TECHNO PPROVED I CAL YEAR (AS AMEN	2020/2021	D			
Beginning Fund Balance Octobe	r 1, 2020:					\$	122,490
Estimated Revenues:					14,500		
Approved Expenditures:	Personnel		Other Services	Capital	Total		
Department	Services	Supplies	& Charges	Outlay	Expenditures		
Construction Costs		3 <u></u>	10,640	9,375	20,015		
Total Expenditures	<u> </u>	a =====	10,640	9,375	20,015		
Net Revenues/Expenditures						_	(5,515)
Ending Fund Balance September	30, 2021:					\$	116,975

#### City of Live Oak Court Technology Fund 2021/2022 Proposed Budget

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

## City of Live Oak Court Technology Fund Capital Requests 2021/2022 Proposed Budget

Department/				De	epartment
Account Numbe	r Item Description	Item C	Cost		Cost
Municipal Court	Commutan Favian aut				
15-430.579	Computer Equipment  Laptop	\$ 2	,500		
	Misc software/technology		,500	\$	10,000
	Total Court Technology Fund Requests			\$	10,000



### 16 - Court Security Fund

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

#### COURT SECURITY FUND PROPOSED BUDGET FISCAL YEAR 2021/2022

Beginning Fund Balance Octob	er 1, 2021:					\$ 54,723
Estimated Revenues:					10,500	
Proposed Expenditures:	D		Other		Tabl	
Department	Personnel Services	Supplies	Services & Charges	Capital Outlay	Total Expenditures	
Court Security Costs	17,700		: <u>- :e</u>	5,000	22,700	
Total Expenditures	17,700	-	<u> </u>	5,000	22,700	
Net Revenues/Expenditures						(12,200)
Ending Fund Balance Septembe	r 30, 2022:					\$ 42,523
	AI	PPROVED P CAL YEAR (AS AMEN	BUDGET 2020/2021			
Beginning Fund Balance Octobe	er 1, 2020:					\$ 52,595
Estimated Revenues:					10,750	
Approved Expenditures:	Personnel		Other Services	Capital	Total	
Department	Services	Supplies	& Charges	Outlay_	Expenditures	
Court Security Costs	17,700		<u> </u>	5,000	22,700	
Total Expenditures	17,700	=======================================	(章)) <del>21</del>	5,000	22,700	
Net Revenues/Expenditures						(11,950)
Ending Fund Balance September	30, 2021:		æ			\$ 40,645

#### City of Live Oak Court Security Fund 2021/2022 Proposed Budget

	Audited 2019/20 Actual	Current F Amended Budget	Projected End-of-Year	Proposed Budget FY 2021/22	Budget Increase/ (Decrease)
REVENUES					
FINES & FORFEITURES					
350.300 Court Security	8,349	10,000	9,000	10,000	
TOTAL FINES & FORFEITURES	8,349	10,000	9,000	10,000	Sec
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	414	750	100	500	(250)
TOTAL INTEREST & MISC	414	750	100	500	(250)
TOTAL REVENUES	8,763	10,750	9,100	10,500	(250)
EXPENDITURES				*	
MUNICIPAL COURT					
PERSONNEL SERVICES					
430.101 Bailiffs	5,470	14,000	5,500	14,000	
430.200 F.I.C.A. Taxes	380	1,100	380	1,100	9
430.230 Retirement	988	2,500	1,000	2,500	740
430.240 Workers Compensation	77	100	92	100	
TOTAL PERSONNEL SERVICES	6,915	17,700	6,972	17,700	12
CAPITAL OUTLAY					
430.578 Court Security System		5,000		5,000	) <del></del>
TOTAL CAPITAL OUTLAY	120	5,000	X <del>4</del> 5	5,000	)=:
TOTAL 430-MUNICIPAL COURT	6,915	22,700	6,972	22,700	<u> </u>
TOTAL EXPENDITURES	6,915	22,700	6,972	22,700	

# City of Live Oak Court Security Fund Capital Requests 2021/2022 Proposed Budget

Department/	1		De	partment
Account Numb	er Item Description	Item Cost	g <del>a</del>	Cost
Municipal Court 16-430.578	t Court Security System Security System Enhancements		\$	5,000
	Total Court Security Fund Requests		\$	5,000



### 81 - Hotel Occupancy Tax (HOT) Fund

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

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

#### HOTEL/MOTEL OCCUPANCY TAX FUND PROPOSED BUDGET FISCAL YEAR 2021/2022

Beginning Fund Balance Octob	er 1, 2021:					\$ 1,261,694
Estimated Revenues:					530,000	
Proposed Expenditures:						
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures	
Administration		=	560,000		560,000	
Total Expenditures	<u> </u>		560,000	- 5	560,000	
Net Revenues/Expenditures						(30,000)
Ending Fund Balance Septembe	er 30, 2022:					\$ 1,231,694
	A	TEL OCCU PPROVED SCAL YEAR (AS AME)	R 2020/2021	K FUND		
Beginning Fund Balance October	er 1, 2020:					\$ 1,207,983
Estimated Revenues:					540,000	
Approved Expenditures:			Other		m . 1	
Department	Personnel Services	Supplies	Services & Charges	Capital Outlay	Total Expenditures	
Administration	12	:	550,000	· · · · · · · · · · · · · · · · · · ·	550,000	
Total Expenditures	·		550,000		550,000	
Net Revenues/Expenditures						(10,000)
Ending Fund Balance September	r 30, 2021:					\$ 1,197,983

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

	Audited	Audited Current FY 2020/21		Proposed	Budget
	2019/20 Actual	Amended Budget	Projected End-of-Year	Budget FY 2021/22	Increase/ (Decrease)
REVENUES					
OCCUPANCY TAX					
318.500 Occupancy Tax Revenue	360,883	525,000	530,000	525,000	<u></u>
TOTAL OCCUPANCY TAX	360,883	525,000	530,000	525,000	:=:
INTEREST & MISCELLANEOUS					
360.000 Interest Income	11,623	15,000	1,000	5,000	(10,000)
TOTAL INTEREST & MISCELLANEOUS	11,623	15,000	1,000	5,000	(10,000)
TOTAL REVENUES	372,506	540,000	531,000	530,000	(10,000)
EXPENDITURES ADMINISTRATION DEPARTMENT					
OTHER SERVICES & CHARGES					
400.400 Professional Fees	436,434	495,000	462,289	495,000	_
400.430 Advertising	1,200	35,000	+02,207	35,000	-
400.432 Community/Sponsorships	10,000	5,000	15,000	15,000	10,000
400.435 Promotional Items	i <u>sa</u> n	15,000	¥:	15,000	· · · · · · · · · · · · · · · · · · ·
TOTAL OTHER SERVICES & CHARGES	447,634	550,000	477,289	560,000	10,000
TOTAL 400-ADMINISTRATION DEPART	447,634	550,000	477,289	560,000	10,000
TOTAL EXPENDITURES	447,634	550,000	477,289	560,000	10,000

### 17 - Emergency Radio System Fund

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

#### EMERGENCY RADIO SYSTEM FUND PROPOSED BUDGET FISCAL YEAR 2021/2022

Beginning Fund Balance Octobe	r 1, 2021:					\$	105,001
Estimated Revenues:					37,500		
Proposed Expenditures:	n i		Other	Carrital	Total		
Department	Personnel Services	Supplies	Services & Charges	Capital Outlay	Expenditures		
Emergency Radio System Costs	<del></del>	1,000	38,670	2,500	42,170		
Total Expenditures		1,000	38,670	2,500	42,170		
Net Revenues/Expenditures						_	(4,670)
Ending Fund Balance September	30, 2022;					<u>\$</u>	100,331
	Al	NCY RADIO PPROVED F CAL YEAR (AS AMEN	2020/2021	UND			
Beginning Fund Balance October	1, 2020:					\$	92,801
Estimated Revenues:					37,750		
Approved Expenditures:  Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures		
Emergency Radio System Costs		1,270	40,245	2,500	44,015		
Total Expenditures	27.	1,270	40,245	2,500	44,015		
Net Revenues/Expenditures						961	(6,265)
Ending Fund Balance September	30, 2021:					\$,	86,536

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

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

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

	Audited	Current FY 2020/21		Proposed	Budget
	2019/20 Actual	Amended Budget	Projected End-of-Year	Budget FY 2021/22	Increase/ (Decrease)
EXPENDITURES					
EMERGENCY RADIO SYSTEM					
SUPPLIES EXPENSES					
537.301 Uniform Purchases	8 <del>7</del> 6	270	3	<i>₽</i>	(270)
537.310 Office Supplies	(2):	500		500	2₩
537.330 Minor Tools & Equipment	<b>3</b>	500		500	
TOTAL SUPPLIES EXPENSES	<del></del>	1,270	#	1,000	(270)
OTHER SERVICES & CHARGES					
537.400 Professional Fees	=	2,000	=	4,000	2,000
537.415 Cell Phone	498	750	500	750	0.20
537.425 Conferences & Training	ŝ	6,500	1,500	3,000	(3,500)
537.450 Equipment Maintenance	2,080	5,820	2,000	5,820	136
537.480 Contingencies		5,000	=	5,000	85
537.485 Dues and Publications		175		100	(75)
TOTAL OTHER SERVICES & CHARGES	2,578	20,245	4,000	18,670	(1,575)
CAPITAL OUTLAY					
537.574 Communication Equipment	=	2,500	= =	2,500	
TOTAL CAPITAL OUTLAY	÷	2,500	<u> </u>	2,500	-
TOTAL 537-EMERGENCY RADIO SYSTEM	2,578	24,015	4,000	22,170	(1,845)
INTERFUND TRANSFERS					
OTHER FINANCING USES					
700.100 Transfer to General Fund	15,000	20,000	20,000	20,000	
TOTAL OTHER FINANCING USES	15,000	20,000	20,000	20,000	
TOTAL EXPENDITURES	17,578	44,015	24,000	42,170	(1,845)

# City of Live Oak Emergency Radio System Fund Capital Requests 2021/2022 Proposed Budget

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

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

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

Beginning Fund Balance Octob	per 1, 2021:					\$	376,924
Estimated Revenues:					41,000		
Proposed Expenditures:	Personnel		Other Services	Capital	Total		
Department	Services	Supplies	& Charges	Outlay	Expenditures		
Other Services & Charges	<u> </u>			<u> </u>	<u> </u>		
Total Expenditures	<del></del>	<u> </u>	<u>~</u>		( <del>)</del>		
Net Revenues/Expenditures						S	41,000
Ending Fund Balance September	er 30, 2022:					\$	417,924
PUBLIC, EDUCATIO	Al FIS	OVERNME PPROVED I CAL YEAR (AS AMEN	BUDGET 2020/2021	ESS CHAN	INEL (PEG) F		
PUBLIC, EDUCATIO  Beginning Fund Balance Octobe	Al FIS	PPROVED I CAL YEAR	BUDGET 2020/2021	ESS CHAN	INEL (PEG) F	**************************************	<b>D</b> 341,674
	Al FIS	PPROVED I CAL YEAR	BUDGET 2020/2021	ESS CHAN	(PEG) F 45,000		
Beginning Fund Balance Octobe	Al FIS er 1, 2020:	PPROVED I CAL YEAR	BUDGET 2020/2021 DED) Other		45,000		
Beginning Fund Balance Octobe Estimated Revenues:	Al FIS	PPROVED I CAL YEAR	BUDGET 2020/2021 IDED)	Capital Outlay			
Beginning Fund Balance Octobe Estimated Revenues: Approved Expenditures:	Al FIS er 1, 2020:	PPROVED I CAL YEAR (AS AMEN	Other Services	Capital	45,000 Total		
Beginning Fund Balance Octobe Estimated Revenues: Approved Expenditures:  Department	Al FIS er 1, 2020:	PPROVED I CAL YEAR (AS AMEN	Other Services	Capital	45,000 Total		
Beginning Fund Balance Octobe Estimated Revenues: Approved Expenditures:  Department  Construction Costs	Al FIS er 1, 2020:	PPROVED I CAL YEAR (AS AMEN	Other Services	Capital	45,000 Total		

#### City of Live Oak PEG Fund 2021/2022 Proposed Budget

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

### 19 - Alamo Regional SWAT Fund

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

#### ALAMO REGIONAL SWAT FUND PROPOSED BUDGET FISCAL YEAR 2021/2022

Beginning Fund Balance Octobe	r 1, 2021:					\$	80,460
Estimated Revenues:					52,000		
Proposed Expenditures:	Demonst		Other	Canital	Total		
Department	Personnel Services	Supplies	Services & Charges	Capital Outlay	Total Expenditures		
Emergency Radio System Costs		10,585		4,450	15,035		
Total Expenditures		10,585		4,450	15,035		
Net Revenues/Expenditures							36,965
Ending Fund Balance September	30, 2022:					<u>\$</u>	117,425
	Al	PPROVED I CAL YEAR (AS AMEN	2020/2021	עא			
Beginning Fund Balance October	1, 2020:					\$	46,460
Estimated Revenues:					45,500		
Approved Expenditures:	Personnel	Cumpling	Other Services	Capital Outlay	Total		
Department	Services	Supplies	& Charges		Expenditures		
Emergency Radio System Costs	· ·	10,585	3 = = = 3	4,450	15,035		
Total Expenditures		10,585	-	4,450	15,035		
Net Revenues/Expenditures							30,465
Ending Fund Balance September	30, 2021:					\$	76,925

#### City of Live Oak Alamo Regional SWAT Fund 2021/2022 Proposed Budget

	Audited	Audited Current F		Proposed	Budget	
	2019/20 Actual	Amended Budget	Projected End-of-Year	Budget FY 2021/22	Increase/ (Decrease)	
REVENUES			y.			
GRANTS & INTER-GOVT ALLOCATION						
334.100 Membership Allocations	39,000	39,000	39,000	45,500	6,500	
TOTAL BOND/DEBT PROCEEDS	39,000	39,000	39,000	45,500	6,500	
INTER-FUND REVENUES						
390.100 Transfer from General Fund	6,500	6,500	6,500	6,500	143	
TOTAL INTER-FUND REV	6,500	6,500	6,500	6,500	ã.	
TOTAL REVENUES	45,500	45,500	45,500	52,000	6,500	

#### City of Live Oak Alamo Regional SWAT Fund 2021/2022 Proposed Budget

	Audited	Current F	Y 2020/21	Proposed	Budget	
	2019/20 Actual	Amended Budget	Projected End-of-Year	Budget FY 2021/22	Increase/ (Decrease)	
EXPENDITURES						
ALAMO REGIONAL SWAT						
SUPPLIES EXPENSES						
530.338 Operating Supplies	10,208	10,585	9,000	10,585	255	
TOTAL SUPPLIES EXPENSES	10,208	10,585	9,000	10,585	:7/	
CAPITAL OUTLAY						
530.583 Safety Equipment	2,285	4,450	2,500	4,450		
TOTAL CAPITAL OUTLAY	2,285	4,450	2,500	4,450	<u>(∓</u> ,	
TRANSFER OUT						
700.100 Transfer out-General Fund	4,000		, st	-	(5)	
	4,000	¥	· <del>**</del>	-	(#C)	
TOTAL 530-ALAMO REGIONAL SWAT	16,493	15,035	11,500	15,035		
TOTAL EXPENDITURES	16,493	15,035	11,500	15,035		

## City of Live Oak Alamo Regional SWAT Fund Capital Requests 2021/2022 Proposed Budget

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

## 46 - Capital Projects Fund

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

#### CAPITAL PROJECTS FUND PROPOSED BUDGET FISCAL YEAR 2021/2022

Beginning Fund Balance October	1, 2021:					\$	792,303
Estimated Revenues:					551,000		
Proposed Expenditures:	Personnel		Other Services	Capital	Total		
Department	Services	Supplies	& Charges	Outlay	Expenditures		
Construction/Improvement Costs				540,000	540,000		
Total Expenditures	1 <del>5</del> 3			540,000	540,000	S.	
Net Revenues/Expenditures						-	11,000
Ending Fund Balance September	30, 2022:					<u>\$</u>	803,303
	Al	TAL PROJ PPROVED I CAL YEAR (AS AMEN	2020/2021				
Beginning Fund Balance October	1, 2020:					\$ 1	,121,594
Estimated Revenues:					10,000		
Approved Expenditures:	Personnel		Other Services	Capital	Total		
Department	Services	Supplies	& Charges	Outlay	Expenditures		
Construction/Improvement Cost:	· <del>·········</del> ;	( <b>a</b> )	-	296,010	296,010		
Total Expenditures	( <del>e</del> :	<u> </u>	1 <del></del>	296,010	296,010		
Net Revenues/Expenditures							(286,010)
						-	

#### City of Live Oak Capital Projects Fund 2021/2022 Proposed Budget

	Audited	Current FY 2020/21		Proposed	Budget	
	2019/20 Actual	Amended Budget	Projected End-of-Year	Budget FY 2021/22	Increase/ (Decrease)	
REVENUES						
INTEREST & MISCELLANEOUS						
360.000 Interest Revenue	10,691	10,000	1,000	1,000	(9,000)	
370.900 Miscellaneous Revenue	*		<u>&gt;≠</u>			
TOTAL INTEREST & MISC	10,691	10,000	1,000	1,000	(9,000)	
OTHER FINANCING SOURCES						
384.300 Transfer from General Fund	365,000	<b>±</b>	3 <del>2</del> 7	550,000	550,000	
390.500 Transfer from EDC-Park Playscape	72	2	-	=	<b>34</b> 0	
390.535 Transfer from Asset Replacement	104,000			-		
TOTAL OTHER FINANCING USES	469,000	<u> </u>	(4)	550,000	550,000	
TOTAL REVENUES	479,691	10,000	1,000	551,000	541,000	
EXPENDITURES						
CONSTRUCTION EXPENSE						
560.500 Construction Costs	531,470	X <del>X</del>	70,338	300,000	300,000	
692.500 Construction Costs - Streets	100,498	1.75	<u> </u>	40,000	40,000	
TOTAL CONSTRUCTION	631,968	(\€	70,338	340,000	340,000	
CAPITAL OUTLAY						
540.586 Fire Department Vehicles	#8	104,000	103,000	15	(104,000)	
562.597 Park Equipment	20,932	57,010	44,506	200,000	142,990	
691.530 Buildings & Structures	.48	135,000	112,447	0.e.	= (135,000)	
TOTAL CAPITAL OUTLAY	20,932	296,010	259,953	200,000	(96,010)	
TOTAL EXPENDITURES	652,900	296,010	330,291	540,000	243,990	

#### City of Live Oak Capital Projects Fund Project Requests 2021/2022 Proposed Budget

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

## City of Live Oak Capital Projects Fund Project Requests 2021/2022 Proposed Budget

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

Project

Status

Non-supervised play area with water feature (splash pad)

Purchase Shin Oak and Greycliff lot

Enhance/Purchase city marquees to included enhanced display

Beautification of Toepperwein West to Lookout

Joint City Event Center (Public Private Partnerships)

Landscape 1604 and Pat Booker (decorative pavers)

Connection between main park and lake park

Public Art

Monument signs (Welcome sign TX DOT)

Amphitheater/performing arts center with tiered seating

Sidewalk connectivity key pedestrian areas

Community Garden

Beautification for Toepperwein/Judson island

Park Greenhouse

### 22 - American Rescue Plan Act

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

### 60 - Utility Operations Fund

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

#### UTILITY OPERATIONS FUND PROPOSED BUDGET FISCAL YEAR 2021/2022

Beginning Fund Balance October 1, 2021:

\$ 284,227

Estimated Revenues:

5,000,300

Proposed Expenditures:

			Other		
	Personnel		Services	Capital	Total
Department	Services	Supplies	& Charges	Outlay	Expenditures
Administration	106,415	23,500	151,000	(#	280,915
Operations	754,600	145,625	3,150,925	( <del>**</del>	4,051,150
Transfers Out	¥	-	667,245		667,245
Total Expenditures	861,015	169,125	3,969,170	(A)	4,999,310

Net Revenues/Expenditures

990

Ending Fund Balance September 30, 2022:

\$ 285,217

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

Beginning Fund Balance October 1, 2020:

390,385

Estimated Revenues:

4,675,750

Approved Expenditures:

			Other		
	Personnel		Services	Capital	Total
Department	Services	Supplies	& Charges	Outlay	Expenditures
Administration	224,400	23,500	152,700	( <del></del>	400,600
Operations	728,400	145,225	2,839,800		3,713,425
Transfers Out			603,002		603,002
Total Expenditures	952,800	168,725	3,595,502	15.	4,717,027

Net Revenues/Expenditures

(41,277)

Ending Fund Balance September 30, 2021:

\$ 349,108

#### City of Live Oak Utility Operations Fund 2021/2022 Proposed Budget

	Audited	Current FY 2020/21		Proposed	Budget
	2019/2020	Amended	Projected End-of-Year	Budget FY 2021/22	Increase/ (Decrease)
REVENUES	Actual	Budget	End-of- i car	F I ZUZI/ZZ	(Decrease)
REVENUES					
UTILITY REVENUE					
381.200 Water Revenues	1,447,890	1,622,500	1,535,000	1,642,450	19,950
381.201 Sewer Revenue	1,789,130	1,988,000	1,935,000	2,244,600	256,600
381.360 Interest Income	4,656	10,000	1,000	5,000	(5,000)
381.400 Garbage Collection Rev	728,122	700,000	750,000	750,000	50,000
381.500 Edwards Aquifer Mgt Fees	150,493	160,000	152,000	162,500	2,500
381.600 Service Application Fees	4,830	5,000	5,000	5,000	-
381.620 Water Connection Fees	1991	3,000	:=:	3,000	<b>14</b> 0
381.630 Sewer Connection Fees	79,796	75,000	200,000	75,000	:=:
381.800 Penalty Charges	45,083	50,000	55,000	50,000	. <del></del>
381.810 Turn-off Fees	2,586	15,000	11,000	15,000	<u> 2</u> 2
381.820 Meter Tampering Fees	75	1,000	500	1,000	<b>5</b> 套0
381.920 Discounts Earned	295	250	250	250	~
381.930 N.S.F. Check Fees	700	1,000	700	1,000	: <del></del> :
381.940 Inspection Fees	400	500	1,000	1,000	500
381.950 Miscellaneous Income	12,872	15,000	1,000	15,000	<b>1</b>
TOTAL UTILITY REVENUE	4,266,928	4,646,250	4,647,450	4,970,800	324,550
INTER-FUND TRANSFERS					
390.100 Transfer from General Fund (Loan)	28,400	40	( <del>+</del> )		*
390.487 Support Fees	29,500	29,500	29,500	29,500	· · · · · · · · · · · · · · · · · · ·
TOTAL INTER-FUND TRANSFERS	57,900	29,500	29,500	29,500	=
TOTAL REVENUES	4,324,828	4,675,750	4,676,950	5,000,300	324,550

#### City of Live Oak Utility Operations Fund 2021/2022 Proposed Budget

	Audited 2019/2020 Actual	Current F Amended Budget	Y 2020/21 Projected End-of-Year	Proposed Budget FY 2021/22	Budget Increase/ (Decrease)
EXPENDITURES	\(\frac{1}{2}\)				
ADMINISTRATIVE DEPARTMENT					
PERSONNEL SERVICES					
400.100 Salaries	140,148	146,000	144,000	66,000	(80,000)
400.199 Overtime	116	750	150	750	850
400.200 F.I.C.A. Taxes	10,039	11,500	10,600	5,500	(6,000)
400.210 Group Insurance	25,957	38,500	28,600	21,500	(17,000)
400.230 Retirement	26,016	27,250	26,400	12,500	(14,750)
400.240 Workers Comp Insurance	347	400	370	165	(235)
TOTAL PERSONNEL SERVICES	202,623	224,400	210,120	106,415	(117,985)
SUPPLIES EXPENSES					
400.310 Office Supplies	8,029	5,000	5,000	5,000	
400.320 Postage	16,159	17,000	17,000	17,000	123
400.330 Minor Tools & Equipment	724	500	2,700	500	)=3
400.392 Employee Relations	<b>=</b>	1,000	9 <b>#</b> 4	1,000	,
TOTAL SUPPLIES EXPENSES	24,912	23,500	24,700	23,500	(章)
OTHER SERVICES & CHARGES					
400.400 Professional Fees	•	15,000	4,000	7,500	(7,500)
400.402 S.A.W.S Billing Fees	19,329	20,000	20,000	21,500	1,500
400.412 Credit Card Fees	29,447	20,000	27,000	25,000	5,000
400.415 Telephone	1,950	2,000	1,950	2,000	1 <del>5</del> 0
400.425 Conference & Training		1,200	C224	500	(700)
400.445 Equipment Maintenance	=	≝	<u>@</u>	=	120
400.475 Property & Liability Ins	14,880	16,000	16,850	17,500	1,500
400.480 Contingencies	-	500		=	(500)
400.482 Wtr/Swr Acct Write-offs	<b></b>	3,000	157	2,000	(1,000)
400.495 Sewer Connection Fees	69,948	75,000	200,000	75,000	
TOTAL OTHER SERVICES & CHARGES	135,554	152,700	269,800	151,000	(1,700)
TOTAL 400-ADMINISTRATION DEPT	262 NON	400,600	504,620	280,915	(110 695)
TOTAL 400-ADMINISTRATION DEFT	363,089	400,000	304,020	200,913	(119,685)

#### City of Live Oak Utility Operations Fund 2021/2022 Proposed Budget

	Audited 2019/2020 Actual	Current FY 2020/21		Proposed	Budget
		Amended Budget	Projected End-of-Year	Budget FY 2021/22	Increase/ (Decrease)
PUBLIC WORKS GENERAL					
PERSONNEL SERVICES					
560.100 Salaries	408,360	438,000	415,000	451,600	13,600
560.199 Overtime	45,601	40,900	45,000	45,000	4,100
560.200 F.I.C.A. Taxes	33,713	37,000	37,000	38,300	1,300
560.210 Group Insurance	73,591	115,000	86,000	122,500	7,500
560.230 Retirement	84,656	89,000	85,500	88,700	(300)
560.240 Workers Comp Insurance	7,710	8,500	7,835	8,500	
TOTAL PERSONNEL SERVICES	653,631	728,400	676,335	754,600	26,200
SUPPLIES EXPENSES					
560.300 Uniforms	2,800	5,725	3,200	5,725	(=
560.310 Office Supplies	1,372	1,000	1,000	1,400	400
560.333 Petroleum Products	19,290	28,000	17,000	28,000	08
560.337 Public Education Supplies	1,814	8,000	1,800	8,000	1/5
560.350 Safety Supplies	2,820	2,500	2,000	2,500	næ.
560.355 Plant & Eqpt Maint Sup	118,480	90,000	90,000	90,000	7.E.
560.365 Small Power & Hand Tools	4,965	5,000	5,000	5,000	300
560.380 Street Maint Materials	1,165	5,000	3,000	5,000	
TOTAL SUPPLIES EXPENSES	152,706	145,225	123,000	145,625	400
OTHER SERVICES & CHARGES					
560.402 Water Testing Fees	17,324	26,000	20,000	36,000	10,000
560.404 Garbage Collection Srvc	723,142	700,000	750,000	750,000	50,000
560.409 Edwards Aquifer Mgt Fees	172,377	180,000	172,377	180,000	95
560.414 Sewage Treatment	1,464,133	1,650,000	1,723,300	1,902,325	252,325
560.415 Telephone	3,148	2,800	3,000	3,100	300
560.425 Conferences & Training	4,763	6,500	1,000	6,000	(500)
560.440 Utilities	149,445	150,000	147,000	150,000	-
560.445 Contract Maintenance	2,009	31,000	7,500	30,000	(1,000)
560.450 Equipment Maint Contracts	<b>38</b>	3,000	850	3,000	=
560.455 Street Maintenance Services	2,000	10,000	7,500	10,000	<u> </u>
560.458 Vehicle Maint Services	21,468	24,000	20,000	24,000	-
560.460 Vehicle Rehabilitation		2,000	5,000	2,000	*
560.470 Equipment Rentals	2,796	2,500	1,500	2,500	5.
560.471 Water Leases	17,074	50,000	17,074	50,000	72
560.480 Contingencies	127	1,000	750	1,000	22
560.485 Dues & Publications	100	1,000	150	1,000	*
560.499 Depreciation Expense	302,054	45	98	: <del>=</del> ?	ā
690.984 Interest Expense		<u> </u>	85		<u></u>
TOTAL OTHER SERVICES & CHARGES	2,881,960	2,839,800	2,876,151	3,150,925	311,125
TOTAL 560-PUBLIC WORKS GENERAL	3,688,297	3,713,425	3,675,486	4,051,150	337,725

#### City of Live Oak Utility Operations Fund 2021/2022 Proposed Budget

	Audited	Current F	Y 2020/21	Proposed	Budget
	2019/2020 Actual	Amended Budget	Projected End-of-Year	Budget FY 2021/22	Increase/ (Decrease)
OTHER FINANCING USES					
OPERATING TRANSFER OUT					
700.013 Transfer to Gen Fd - Auto Shop	11,000	11,000	11,000	15,000	4,000
700.018 Transfer to Gen Fd - Admin O/H	111,500	111,500	111,500	171,500	60,000
700.030 Transfers to Renew & Repl	310,000	310,000	310,000	310,000	1291
700.040 Transfers to D/S Fund	171,068	170,502	170,502	170,745	243
TOTAL OPERATING TRANSFERS OUT	603,568	603,002	603,002	667,245	64,243
TOTAL 700-OTHER FINANCING USES	603,568	603,002	603,002	667,245	64,243
TOTAL EXPENDITURES	4,654,954	4,717,027	4,783,108	4,999,310	282,283

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

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

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

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

### 30 – Utility Development Replacement and Renewal Fund

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

#### UTILITY DEVELOPMENT/RENEWALS & REPLACEMENT FUND PROPOSED BUDGET FISCAL YEAR 2021/2022

94,000)
51,356
86,156

Net Revenues/Expenditures

Ending Fund Balance September 30, 2021:

(685,000)

401,156

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

	Audited	Current F	FY 2020/21	Proposed	Budget	
	2019/2020 Actual	Amended Budget	Projected End-of-Year	Budget FY 2021/22	Increase/ (Decrease)	
REVENUES						
INTEREST & MISCELLANEOUS						
370.000 Deferred Income - Dev	(SE)	-	:=:	=	:=:	
370.900 Miscellaneous Revenue	100	*	-	=	-	
360.550 Interest Income - R & R	8,705	20,000	1,000	10,000	(10,000)	
TOTAL INTEREST & MISCELLANEOUS	8,705	20,000	1,000	10,000	(10,000)	
INTER-FUND TRANSFERS						
390.100 Transfer From General Fund (Loan)	471,600			7.25	320	
390.600 Depr X-fers from Utility	310,000	310,000	310,000	310,000		
TOTAL INTER-FUND TRANSFERS	781,600	310,000	310,000	310,000	2	
TOTAL REVENUES	790,305	330,000	311,000	320,000	(10,000)	
EXPENDITURES PUBLIC WORKS GENERAL						
CAPITAL OUTLAY						
560.560 Wtr/Swr System Renewal	610,057	960,000	650,000	200,000	(760,000)	
560.561 Water/Sewer System Extntn	-	50,000	鐵	50,000	3	
560.562 Sewer Sys Wtr Inflow Study		-	-	100,000	100,000	
560.574 Vehicles	- 4	( <b>€</b> .	<b>4</b> 8	64,000	64,000	
560.581 Plant Equipment	-	5 <del>4</del> 5	*:	95,000	95,000	
560.588 Small Equipment Replacement	1,893	5,000	1,800	5,000	<u></u>	
TOTAL CAPITAL OUTLAY	611,950	1,015,000	651,800	514,000	(501,000)	
TOTAL 560-PUBLIC WORKS GENERAL	611,950	1,015,000	651,800	514,000	(501,000)	
TOTAL EXPENDITURES	611,950	1,015,000	651,800	514,000	(501,000)	

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

Department	/			D	epartment
Account Numb	er Item Description	I	tem Cost		Cost
Utilities					
30-560.560	Water/Sewer System Renewal Commercial Meter Replacement Program Emergency Water Well Services Inserta Valves Installed for Isolation Valves	\$	50,000 100,000 50,000	\$	200,000
30-560.561	Water/Sewer System Extension Unforeseen extensions	-	<i>v</i> 0,000	Ψ	50,000
30-560.562	Sewer System Water Inflow Study CCTV & Evaluatio of Sewer Mains and Manholes				100,000
30-560.574	Vehicles/Equipment (1/3) Replace MW1 Pickup Truck Replace Work Truck	_	16,000 48,000		64,000
30-560.581	Plant Equipment Emergency Power Generator Well Site #1				95,000
30-560.588	Small Equipment Replacement			====	5,000
	Total Utility Development and R&R Fund Requests			\$	514,000



### 61 - Storm Water Utility Fund

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

#### STORM WATER OPERATIONS FUND PROPOSED BUDGET FISCAL YEAR 2021/2022

\$ 398,218 Beginning Fund Balance October 1, 2021: 651,500 Estimated Revenues: Proposed Expenditures: Other Services Total Personnel Capital Expenditures & Charges Outlay Department Services Supplies 871,850 Operations 398,600 32,750 424,500 16,000 64,881 Transfers Out 64,881 936,731 80,881 398,600 32,750 424,500 Total Expenditures (285,231)Net Revenues/Expenditures Ending Fund Balance September 30, 2022 112,987 STORM WATER OPERATIONS FUND APPROVED BUDGET **FISCAL YEAR 2020/2021** (AS AMENDED) 449,132 Beginning Fund Balance October 1, 2020: 630,000 Estimated Revenues: Approved Expenditures: Other Personnel Services Capital Total Expenditures Department Services Supplies & Charges Outlay 843,750 388,500 30,750 424,500 **Operations** Transfers Out 60,222 60,222 60,222 903,972 388,500 30,750 424,500 Total Expenditures Net Revenues/Expenditures (273,972)

Ending Fund Balance September 30, 2021:

175,160

#### City of Live Oak Stormwater Operations Fund 2021/2022 Proposed Budget

	Audited	Current F	Y 2020/21	Proposed	Budget
	2019/2020 Actual	Amended Budget	Projected End-of-Year	Budget FY 2021/22	Increase/ (Decrease)
REVENUES					
STORM WATER REVENUE					
348.205 Storm Water Utility Fee	601,310	625,000	615,000	650,000	25,000
349.900 Storm Water Application Fee	4,100	*	€:	¥	<b>±</b>
360.000 Interest Income	3,943	5,000	500	1,500	(3,500)
370.900 Miscellaneous Revenue	FE.	2	<u>=</u>	<u> </u>	<u> </u>
TOTAL STORM WATER REVENUE	609,353	630,000	615,500	651,500	21,500
OTHER FINANCING SOURCES					
390.035 Transfers from Asset Replacement	18,026	<u> </u>			
TOTAL OTHER FINANCING SOURCES	18,026	=	<b>5</b>	2	ü
TOTAL REVENUES	627,379	630,000	615,500	651,500	21,500

### City of Live Oak Stormwater Operations Fund 2021/2022 Proposed Budget

	Audited	Current FY 2020/21		Proposed	Budget
	2019/2020 Actual	Amended Budget	Projected End-of-Year	Budget FY 2021/22	Increase/ (Decrease)
EXPENDITURES					
PERSONNEL SERVICES					
567.100 Salaries	238,107	252,500	252,500	276,300	23,800
567.199 Overtime	2,980	3,000	7,000	3,000	4
567.200 F.I.C.A. Taxes	18,371	20,000	20,000	21,600	1,600
567.210 Group Insurance	45,575	59,000	49,000	40,000	(19,000)
567.230 Retirement	45,381	47,500	47,500	50,700	3,200
567.240 Workers Comp Insurance	5,628	6,500	5,992	7,000	500
TOTAL PERSONNEL SERVICES	356,042	388,500	381,992	398,600	10,100
SUPPLIES EXPENSES					
567.300 Uniforms	1,371	4,000	1,300	4,000	e
567.310 Office Supplies	409	1,000	250	1,000	=
567.333 Petroleum Products	13,238	20,750	18,000	22,750	2,000
567.337 Public Education Supplies	, TI	1,500	9	1,500	Di Di
567.350 Safety Supplies	1,476	2,500	1,800	2,500	≅
567.365 Small Power & Hand Tools	683	1,000	500	1,000	#:
TOTAL SUPPLIES EXPENSES	17,177	30,750	21,850	32,750	2,000
OTHER SERVICES & CHARGES					
567.400 Professional Fees	77,157	78,000	72,000	78,000	-
567.402 SAWS Billing Fees	5,298	7,000	6,300	7,000	52
567.415 Telephone	2,462	3,000	2,800	3,000	28
567.425 Conferences & Training	840	1,500	750	1,500	E
567.445 Contract Maintenance	12,515	29,000	12,500	29,000	=:
567.456 Flood Channel Const & Maint	5,154	200,000	3,000	200,000	g
567.458 Vehicle Maint Services	29,691	30,000	30,000	30,000	-
567.470 Equipment Rentals	2	1,000	≅	1,000	=
567.487 Support Fee	75,000	75,000	75,000	75,000	5
567.499 Depreciation Expense	20,012				
TOTAL OTHER SERVICES & CHARGES	228,129	424,500	202,350	424,500	=
CAPITAL OUTLAY					
567.580 Operating Equipment		3	<u> </u>	16,000	16,000
TOTAL CAPITAL OUTLAY	=	-		16,000	16,000
TOTAL 567- OPERATING EXPENDITURES	601,348	843,750	606,192	871,850	28,100

### City of Live Oak Stormwater Operations Fund 2021/2022 Proposed Budget

	Audited	Current FY 2020/21		Proposed	Budget
	2019/2020 Actual	Amended Budget	Projected End-of-Year	Budget FY 2021/22	Increase/ (Decrease)
OTHER FINANCING USES					
OPERATING TRANSFER OUT					
700.600 Transfer to Asset Replacement Fund	58,540	60,222	60,222	64,881	4,659
TOTAL 700-OTHER FINANCING USES	58,540	60,222	60,222	64,881	4,659
TOTAL 567-STORM WTR OPERATIONS	659,888	903,972	666,414	936,731	32,759
TOTAL JOI DIOIGIT WITH OF LIGHTIONS	037,000	703,772		750,751	32,737

Storm Water Operations					
Positions		FY 2021	FY 2022		
Public Works Superintendent *		1.0	0.0		
Assistant Public Works Director *		0.0	1.0		
Crew Leader - Stormwater		1.0	1.0		
Heavy Equipment Operator		3.0	2.0		
Stormwater Maintenance Worker		1.0	1.0		
	<b>Total Positions</b>	6.0	5.0		

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

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

<sup>\*</sup>Proposed Budget includes: a promotion/replacement position in Public Works Superintendent which will be replaced by Assistant Public Works Director.

### City of Live Oak Stormwater Utility Fund Capital Requests 2021/2022 Proposed Budget

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

### 50 – Economic Development Corporation (EDC) Fund

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

#### ECONOMIC DEVELOPMENT CORPORATION PROPOSED BUDGET **FISCAL YEAR 2021/2022**

Beginning Fund Balance October 1, 2021:

\$ 4,521,937

Estimated Revenues:

2,405,444

Proposed Expenditures:						
			Other			
	Personnel		Services	Capital	Total	
Department	Services	Supplies	& Charges	Outlay	Expenditures	
Economic Development	130,025	8,500	1,306,235	900,000	2,344,760	
Total Expenditures	130,025	8,500	1,306,235	900,000	2,344,760	
Net Revenues/Expenditures						60,684

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

Beginning Fund Balance October 1, 2020:

Ending Fund Balance September 30, 2021:

Ending Fund Balance September 30, 2022:

\$ 4,017,333

\$ 4,002,946

\$ 4,582,621

Estimated Revenues:

2,123,083

Approved Expenditures:						
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures	
Economic Development	126,300	6,500	1,304,670	700,000	2,137,470	
Total Expenditures	126,300	6,500	1,304,670	700,000	2,137,470	
Net Revenues/Expenditures						(14,387)

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

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

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

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

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

	Audited	Current F	Y 2020/21	Proposed	Budget
	2019/20 Actual	Amended Budget	Projected End-of-Year	Budget FY 2021/22	Increase/ (Decrease)
CAPITAL OUTLAY					
500.581 Purchase of Water Rights	-	600,000	600,000	300,000	(300,000)
500.5xx Land	70	( <del>1</del> 2)	175	300,000	300,000
565.5xx Playground Equipment	Ē	39	023	200,000	200,000
560.595 Unspecified Capital	=======================================	100,000		100,000	<u></u>
TOTAL CAPITAL OUTLAY	=	700,000	600,000	900,000	200,000
TOTAL 400-ADMINISTRATION DEPART	542,697	1,187,575	909,730	1,392,590	205,015
INTERFUND TRANSFERS					
OTHER FINANCING USES	150.000	150,000	1.50.000	150,000	
700.100 Transfer to General Fund	150,000	150,000	150,000	150,000	1=
700.350 Transfers To Asset Replacement	63,185	63,185	63,185	63,185	2 275
700.400 Transfers to Debt Service	738,729	736,710	736,710	738,985	2,275
TOTAL OTHER FINANCING USES	951,914	949,895	949,895	952,170	2,275
TOTAL 700-INTERFUND TRANSFERS	951,914	949,895	949,895	952,170	2,275
TOTAL EXPENDITURES	1,494,611	2,137,470	1,859,625	2,344,760	207,290

## City of Live Oak Economic Development Corporation Fund Capital Requests 2021/2022 Proposed Budget

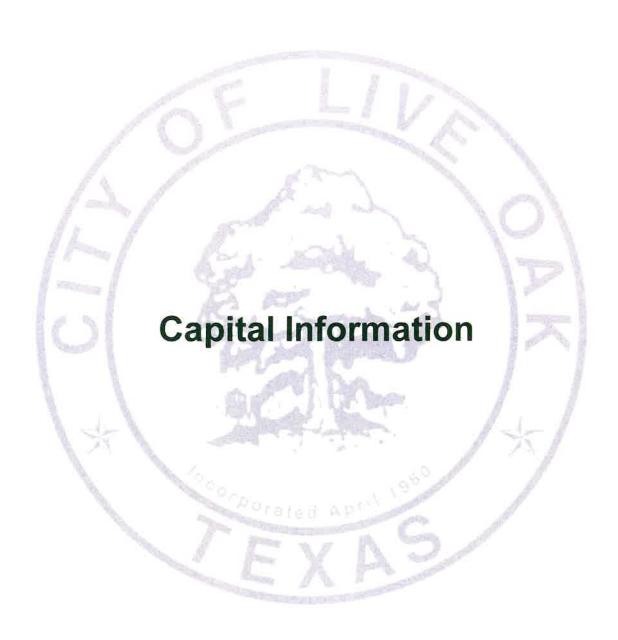
Department/			De	epartment
Account Numb	er Item Description	Item Cost		Cost
	opment Corporation			
Capital Projects				
50-500.581	Water Rights		\$	300,000
50-500.5xx	Land			300,000
50-565.5xx	1/2 Playground Equipment at Main City Park			200,000
50-560.595	Unspecified Capital		-	100,000
	Total Economic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

Econ	omic Development Corporation		
Positions		FY 2021	FY 2022
Assistant City Manager		0.3	0.3
Assistant City Manager Executive Assistant		0.8	0.8
	<b>Total Positions</b>	1.1	1.1

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

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





#### City of Live Oak General Fund Capital Requests 2021/2022 Proposed Budget

Department	/		Department
Account Numb	er Item Description	Item Cost	Cost
City Seevetery			
<b>City Secretary</b> 10-405.579	Office Equipment		
10-403.577	Projector and remote access upgrade in Council Chambers	\$ 7,300	
	UV Room Purifier for Chambers	7,200	
10-405-591	Software	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
10 100 031	Lazerfiche project for Medical/FMLA files (HR)	6,000	\$ 20,500
Police Departme	ent		
10-530.583	Safety Equipment		
	(11) Body armor - replacement patrol	9,900	
	(10) Emergency protective gear (suits, helmets, batons, shie	7,380	
	(18) Bullet safe ballistic shields	14,400	
	(5) Gas Mask	3,000	
	Self-aid/Buddy-aid medical kits	480	
	Medical kit carriers	150	
	Stop stick piranha	500	
	(5) SWAT Vests	16,000	
	PPE Equipment	3,000	
10-530.595	Other Capital		
	(4) All-Traffic Shield Display with solar kit and traffic app	19,325	
	(2) Jamar Radar boxes	7,800	
10-530.651	PD Donation Expenditures		
	Various Program/Projects/Items	10,988	92,923
Fire Department			
10-540.580	Operating Equipment		
	(31) Upgrade SCBA Regulator Asy, C5, 2013, QD (HNSN	48,655	
	(31) Scott Radio Direct Interface (Motorola) module	38,480	
	(31) Vision C5 Facepiece, Kevlar Headnet	9,429	
	Battery Paks, Lithium Ion C5	5,160	
	C5 Vehicle Chargers	15,315	
	Fit Tests (2) Tauch Pad Burged Lentons with equipment and mounts	480 12 200	
	(2) ToughPad Rugged Laptops with equipment and mounts	12,200	
	Spillman Rapid Response module	8,916	
10-540.651	Knox Key System FD Donation Expenditures	12,850	
10-340.031	Various Program/Projects/Items	41,889	193,374

#### City of Live Oak General Fund Capital Requests 2021/2022 Proposed Budget

Department	z/		Department
Account Numl	per Item Description	Item Cost	Cost
<b>Public Works</b>			
10-560.530	Building & Structures		
	Install Forced Air Heat in Maintenace Shop	20,000	
	Replace roofs on old Public Works buildings	40,000	
	Energy Conservation Measures	30,000	
10 560 570	Install air sanitizers (Ionizers) into HVAC Systems	15,000	
10-560.570	Equipment  Replace MW1 Pickup Truck (Split with GF, Util and SW F)	16,000	121,000
	Replace MW Frickup Truck (Split With GF, Oth and SW 1	10,000	121,000
Animal Control			
10-564-651	AC Donation Expenditures		
	Various Program/Projects/Items		21,375
Parks Maintena	<b>N</b> 00		
	Parks Maintenance Equipment		
10-303.366	• •		20,000
	Replace 2004 Kawasaki Mule		20,000
Recreation			
10-566.530	Building		
	Storage building for Recreation supplies		30,000
Development Se	rvices		
10-682.591	Software		
10 002.571	Code Compliance Tracking Computer Program		7,500
	Court Compliance Tracking Compater Frogram		7,500
Information Tec	hnology		
10-685.579	Computer Equipment		
	(20) Dell Optiplex 3060 SFF - PC Replacement Plan	20,000	
	(3) Dell Latitude 15 3000 Series laptops	4,950	
	(3) Cisco Switches (Upgrade 3 per year - 9 total) (2nd year	20,025	
	Various Other Hardware requests	5,530	
10-685.591	Software		
	Office 365 Standard License (80 @ \$12.50 x 12 months)	12,000	
	Office 365 Business Basic License (60 @ \$5 x 12 months)	3,600	
	Adobe Acrobat, other miscellaneous requests	3,452	
	MDR Security Subscription (Annual - 143 @ \$8 x 12)	13,728	83,285
	Total General Fund Capital Requests (Funded)		\$ 589,957

### City of Live Oak General Fund Reserve Funded Items 2021/2022 Proposed Budget

Department	<b>t</b> /		Department
Account Numl		Item Cost	Cost
Capital Requests		\$ 589,957	
	ital Project Fund for 1/2 of Playscape replacement project	200,000	
<del>-</del>	funded through recurring revenue	(327,744)	\$ 462,214
Transfer to Asse	t Replacement (Capital)	414,169	
Additional tra	ansfer to fund future Fire Equipment (Ladder & Pumper Trucks)	250,000	
Less amount	funded through recurring revenue	) <del></del>	664,169
City Council			
10-401.480	Contingencies		200,000
City Manager			10.000
10-402.480	Contingency		10,000
Police Departmer			10.000
10-530.480	Contingencies (Coban video equipment failure)		18,000
Dispatch (Comm	·		0.500
10-535.480	Contingencies (Radio equipment failure and/or programming)		9,500
Fire Department			20.000
10-540.480	Contingencies		20,000
Public Works			
10-560-461	Emergency Contingencies		
	Unforeseen Maintenance Issues	15,000	
	Fuel costs over anticipated \$ per gallon	31,840	
	Major HVAC Repairs/Replacements	20,360	
	Major mechanical Repairs	18,800	0.7.000
	Fleet accident repairs and reconditioning	9,000	95,000
Street Maintenan	ce		
10-562.400	Preparation for Street Bond - attorney, bond council, etc.	40,000	
10-562.461	Emergency Contingencies for major street repairs	80,000	120,000
Information Tech	nology		
			15 000
	Contingencies		15,000

## City of Live Oak Asset Replacement Fund Capital Requests 2021/2022 Proposed Budget

Department	<i>(</i>			De	epartment
Account Numb	er Item Description	I	Item Cost		Cost
Police Departme	ent				
35-530.586	Vehicles				
	(4) Interceptor Utility Vehicles (Patrol Units)	\$	158,400		
	(1) Unmarked Vehicle (CID)		38,700		
35-530.597	Vehicle Equipment				
	(4) Patrol Units Equipment and Installation		114,400		
	(1) CID Unit Equipment and Installation	-	4,000	\$	315,500
Street Maintena	nce				
35-562.580	Operating Equipment				
	Crackseal Machine				85,000
Parks Maintenar	nce				
35-565.586	Vehicles				
	Replace (2) worktrucks (PK6 & PK8)				96,000
Stormwater Depa	artment				
35-567.586	Vehicles				
	Replace (1) Worktruck (SW1)				48,000
Fire Department					
35-540.586	Vehicles				
	Pumper to Replace Engine 2			-	900,000
	Total Asset Replacement Fund Requests			\$	1,444,500

### City of Live Oak Forfeiture Fund Capital Requests 2021/2022 Proposed Budget

Department	/			Department
Account Numb	er Item Description		Item Cost	Cost
Police Departme	ent			
11-531.582	Machinery & Equipment			
	Miscellaneous - TBD		\$ 45,000	
11-531.595	Other Capital			
	Miscellaneous - TBD	á	10,000	55,000
	Total Forfeiture Fund Requests			\$ 55,000

# City of Live Oak Court Technology Fund Capital Requests 2021/2022 Proposed Budget

Department/				De	partment
Account Number	Item Description Item Co		Cost		Cost
Municipal Court					
15-430.579 Con	nputer Equipment	\$	2,500		
	Laptop Miss software/tashnalogy	·	7,500	¢	10,000
	Misc software/technology	-	7,300	<u> </u>	10,000
	Total Court Technology Fund Requests			\$	10,000

### City of Live Oak Court Security Fund Capital Requests 2021/2022 Proposed Budget

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

## City of Live Oak Emergency Radio System Fund Capital Requests 2021/2022 Proposed Budget

Department			Dep	artment
Account Numb	er Item Description	Item Cost	-	Cost
Emergency Radi	o System Fund			
17-537.574	Communication Equipment			
	Yearly Radio Reprogramming		\$	2,500
	Total Emergency Radio System Fund Requests		\$	2,500

#### City of Live Oak Alamo Regional SWAT Fund Capital Requests 2021/2022 Proposed Budget

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

## City of Live Oak Capital Projects Fund Project Requests 2021/2022 Proposed Budget

Department/				D	epartment
Account Numb	er Item Description	Item Cost			Cost
Capital Projects					
46-560.500	Construction				
	8' Fencecrete along Toepperwein Rd. (approx 2,500 ft)	\$	300,000		
46-692.500	Constructions - Streets				
	Upgrade Narrow Pass Traffic Signal		40,000		
46-562.597	Park Equipment				
	(1/2) Replace playscape near rectangle pavilion split w/ E		200,000	\$	540,000
	Total Capital Projects Fund Requests			\$	540,000
	To the superior and a series a			_	

### City of Live Oak Capital Projects Fund Project Requests 2021/2022 Proposed Budget

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

Project

Status

Non-supervised play area with water feature (splash pad)

Purchase Shin Oak and Greycliff lot

Enhance/Purchase city marquees to included enhanced display

Beautification of Toepperwein West to Lookout

Joint City Event Center (Public Private Partnerships)

Landscape 1604 and Pat Booker (decorative pavers)

Connection between main park and lake park

Public Art

Monument signs (Welcome sign TX DOT)

Amphitheater/performing arts center with tiered seating

Sidewalk connectivity key pedestrian areas

Community Garden

Beautification for Toepperwein/Judson island

Park Greenhouse

### City of Live Oak Utility Development/Renewal and Replacement Fund Capital Requests

#### 2021/2022 Proposed Budget

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

## City of Live Oak Economic Development Corporation Fund Capital Requests 2021/2022 Proposed Budget

Department	<i>l</i>		De	epartment
Account Numb	er Item Description	Item Cost		Cost
<b>Economic Devel</b>	opment Corporation			
Capital Projects				
50-500.581	Water Rights		\$	300,000
50-500.5xx	Land			300,000
50-565.5xx	1/2 Playground Equipment at Main City Park			200,000
50-560.595	Unspecified Capital		_	100,000
ě	Table		ď	000 000
	Total Economic Development Corporation Fund Requests		<u>a</u>	900,000

## City of Live Oak Stormwater Utility Fund Capital Requests 2021/2022 Proposed Budget

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







### CITY OF LIVE OAK PAY SCALE 2021/22 PROPOSED POSITIONS

Approved Titles	Grade	Min Step	Calculated Midpoint	Max Step
City Manager	35	\$149,063	\$187,940	\$226,816
Assistant City Manager	30	\$116,794	\$147,255	\$177,716
Director of Finance and Administrative Services	26	\$96,087	\$121,148	\$146,208
Fire Chief	26	\$96,087	\$121,148	\$146,208
Police Chief	26	\$96,087	\$121,148	\$146,208
Director of Public Works	26	\$96,087	\$121,148	\$146,208
Assistant Public Works Director (new)	23	\$83,004	\$104,652	\$126,300
Accounting and Human Resources Manager	18	<b>****</b>	-	
Building Official	18	\$65,035	\$81,997	\$98,959
City Secretary	18	\$65,035 \$65,035	\$81,997 \$81,997	\$98,959 \$98,959
Dublic Made Commist 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			·	ψου,ουσ
Public Works Superintendent (old)	16	\$58,989	\$74,374	\$89,759
Fire Inspector	12	\$48,530	\$61,188	\$73,845
Animal Control Supervisor	10	\$44,019	\$55,499	\$66,979
Fire Inspector	10	\$44,019	\$55,499	\$66,979
Fleet Services Supervisor	10	\$44,019	\$55,499	\$66,979
Parks Supervisor	10	\$44,019	\$55,499	\$66,979
Recreation and Special Events Manager	10	\$44,019	\$55,499	\$66,979
Telecommunications Shift Supervisor	10	\$44,019	\$55,499	\$66,979
Utilities Supervisor	10	\$44,019	\$55,499	\$66,979
Crime Intelligence Analyst (new position)	9	\$41,922	\$52,856	\$63,790
Human Resources Generalist	9	\$41,922	\$52,856	\$63,790
Purchasing and Budget Analyst	9	\$41,922	\$52,856	\$63,790
Stormwater Inspector (new)	9	\$41,922	\$52,856	\$63,790
Clerk of Court	8	\$20.026		
Crew Leader	8	\$39,926	\$50,339	\$60,752
Executive Assistant	8	\$39,926	\$50,339	\$60,752
Project Manager (new)	8	\$39,926 \$39,926	\$50,339 \$50,339	\$60,752 \$60,752
Tologoppa unications Office		Nation was		
Telecommunications Officer	7	\$38,025	\$47,942	\$57,859
Administrative Assistant	6	\$36,214	\$45,659	\$55,104
Code Enforcement Officer	6	\$36,214	\$45,659	\$55,104
Heavy Equipment Operator	6	\$36,214	\$45,659	\$55,104
Property and Evidence Room Technician	6	\$36,214	\$45,659	\$55,104
Permit Technician (old)	6	\$36,214	\$45,659	\$55,104
Police Records Specialist	6	\$36,214	\$45,659	\$55,104
Building Maintenance Technician (old)	5	\$34,490	\$43,485	\$52,480
Mechanic	5	\$34,490	\$43,485	\$52,480
Animal Control Officer	4	\$32,847	\$41,414	\$49,981
Deputy Court Clerk	4	\$32,847	\$41,414	\$49,981
Accounting and Payroll Specialist	4	\$32,847	\$41,414	\$49,981

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

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

# CITY OF LIVE OAK PAY SCALE PROPOSED 2021/22 ANNUAL SALARY SCHEDULE

\$94,247 \$108,570 \$98,724 | \$101,182 | \$103,722 | \$106,315 | \$108,973 | \$111,697 | \$114,489 | \$117,352 | \$120,286 \$103,660 | \$106,252 | \$108,908 | \$111,631 | \$114,421 | \$117,282 | \$120,214 | \$123,219 | \$126,300 \$108,843 | \$111,564 | \$114,353 | \$117,212 | \$120,142 | \$123,146 | \$126,225 | \$129,380 | \$132,615 \$135,849 \$139,246 \$120,000 | \$123,000 | \$126,075 | \$129,226 | \$132,457 | \$135,768 | \$139,163 | \$142,642 | \$146,208 \$149,774 \$153,518 \$108,584 \$111,299 \$114,081 \$116,833 \$119,857 \$122,853 \$125,925 \$129,073 \$132,299 \$135,607 \$138,997 \$142,472 \$146,034 \$149,685 \$153,427 \$157,263 \$161,194 \$145,860 | \$149,507 | \$153,244 | \$157,075 | \$161,002 | \$165,027 | \$169,153 | \$173,382 | \$177,716 \$153,153 | \$156,982 | \$160,907 | \$164,929 | \$169,052 | \$173,279 | \$177,611 | \$182,051 | \$186,602 \$160,811 | \$164,831 | \$168,952 | \$173,176 | \$177,505 | \$181,943 | \$186,491 | \$191,154 | \$195,932 \$200,711 \$205,729 \$177,294 | \$181,726 | \$186,269 | \$190,926 | \$195,698 | \$200,592 | \$205,607 | \$210,747 | \$216,015 \$152,789 \$156,609 \$160,524 \$164,537 \$168,651 \$172,867 \$177,188 \$181,618 \$186,159 \$190,813 \$195,583 \$200,473 \$205,484 \$210,621 \$210,621 \$221,284 \$226,816 \$77,537 \$49,981 \$60,752 866,979 \$73,845 \$85,485 \$165,126 \$169,254 \$52,480 \$55,104 \$81,414 \$89,759 \$98,959 \$101,373 \$103,845 \$106,441 \$109,038 \$111,764 \$62,234 \$59,271 \$83,400 \$87,570 \$91,948 \$42,123 \$44,229 \$48,762 \$79,428 \$96,546 \$46,440 \$53,760 \$56,448 \$65,346 \$68,613 \$72,044 \$75,646 \$160,715 | \$164,733 | \$168,851 | \$173,073 | \$177,399 | \$181,834 | \$186,380 | \$191,040 | \$195,816 | \$98,548 \$101,012 \$103,537 \$106,125 \$108,778 \$111,498 \$114,285 \$117,142 \$120,071 \$123,073 \$126,150 \$129,303 \$132,536 \$98,900 \$146,121 \$161,098 \$47,573 \$52,449 \$57,825 \$63,752 \$94,191 \$41,095 \$43,150 \$77,491 \$81,366 \$85,434 \$89,705 \$49,951 \$60,716 \$66,940 \$70,287 \$73,801 \$98,783 | \$101,252 | \$103,784 | \$106,378 \$98,841 \$101,313 \$126,000 \$129,149 \$132,378 \$135,688 \$139,080 \$142,557 \$138,914 \$142,387 \$145,947 \$149,596 \$153,336 \$157,169 \$44,202 \$46,412 \$51,170 \$56,415 \$62,197 \$68,572 \$75,601 \$91,893 \$40,093 \$48,733 \$53,728 \$59,235 \$83,350 \$87,518 \$96,488 \$79,381 \$42,097 \$72,001 \$65,307 \$55,039 \$49,922 \$47,544 \$52,418 \$57,791 \$60,680 \$66,900 \$70,245 \$73,757 \$77,445 \$94,135 \$39,115 \$45,280 \$81,317 \$85,383 \$89,652 \$41,071 \$43,124 \$63,714 \$59,200 \$38,161 \$44,176 \$65,268 \$75,556 \$94,079 \$96,431 \$48,704 \$51,139 \$53,696 \$56,381 \$62,160 \$68,532 \$71,958 \$79,334 \$91,839 \$40,069 \$42,072 \$46,385 \$83,300 \$87,465 5 \$63,676 \$85,332 \$37,230 \$39,092 \$41,046 \$47,516 \$57,756 \$66,860 \$70,203 \$73,713 \$77,399 \$45,253 \$81,269 \$89,599 \$43,099 \$49,892 \$52,387 \$55,006 \$60,644 72 \$75,511 \$96,373 \$44,150 \$68,491 \$71,915 \$79,287 \$83,251 \$91,784 \$36,322 \$40,045 \$62,123 \$87,413 \$42,047 \$53,664 \$56,347 \$65,229 \$38,138 \$48,675 \$51,109 \$59,165 \$46,357 £ \$66,820 \$81,220 \$89,545 \$77,353 \$85,281 \$94,023 \$35,436 \$39,068 \$43,073 \$45,227 \$47,488 \$49,862 \$52,355 \$54,973 \$57,722 \$60,608 \$63,638 \$70,161 \$73,669 \$37,208 \$41,022 9 \$149,151 \$152,880 | \$156,702 | \$160,620 | \$164,635 | \$168,751 | \$172,970 | \$48,646 \$98,665 \$101,132 \$93,855 | \$96,201 | \$98,606 | \$101,072 | \$103,598 | \$106,188 | \$98,489 \$100,951 \$103,475 \$106,062 \$108,714 \$111,431 \$114,217 \$117,073 8103,414 | \$105,999 | \$108,649 | \$111,365 | \$114,149 | \$117,003 | \$119,928 | \$122,926 | \$132,221 \$135,526 \$119,714 \$122,707 \$125,775 \$128,919 \$132,142 \$135,446 \$138,832 \$142,303 \$145,773 \$149,418 \$135,285 \$138,667 \$142,133 \$145,687 \$149,329 \$153,062 \$156,889 \$42,022 \$93,967 \$96,316 \$38,116 \$46,330 \$51,078 \$56,314 \$65,190 \$66,780 \$68,450 \$70,120 \$71,872 \$73,625 \$75,466 \$77,307 \$79,239 \$81,172 \$83,201 \$87,361 \$89,492 \$91,730 \$34,572 \$40,021 \$44,123 \$53,632 \$59,130 \$62,086 \$36,300 \$85,231 \$63,600 \$57,687 \$35,415 \$37,186 \$39,045 \$40,997 \$43,047 \$45,200 \$47,460 \$49,833 \$52,324 \$54,940 \$60,572 \$33,729 \$47,431 \$48,617 \$111,233 | \$114,014 | \$116,864 | \$119,786 | \$122,780 | \$125,850 | \$128,996 | \$89,439 \$91,675 \$125,700 | \$128,842 | \$132,064 | \$135,365 | \$138,749 | \$142,218 | \$142,049 \$145,600 \$149,240 \$152,971 \$156,795 \$44,097 \$45,173 \$46,302 \$39,997 \$41,997 \$49,803 | \$51,048 \$53,600 \$59,095 \$62,049 \$68,409 \$71,830 \$87,309 \$96,259 \$32,906 \$34,551 \$36.279 \$38,093 \$56,280 \$65,152 \$75,421 \$79,192 \$83,152 \$43,022 \$33,709 \$52,293 \$54,908 \$57,653 \$60,536 \$70,078 \$73,582 \$81,124 \$85,180 \$93,911 \$32,103 \$35,394 \$37,164 \$39,022 \$40,973 \$63,563 \$66,741 \$77,261 \$87,258 \$51,018 \$62,012 \$38,999 \$39,974 \$46,275 \$53,569 \$91,620 \$32,886 \$34,531 \$36,257 \$38,070 \$41,972 \$44,071 \$48,588 \$56,247 \$59,059 \$65,113 \$68,369 \$71,787 \$75,376 \$79,145 \$83,102 \$31,320 \$40,949 \$35,373 \$52,262 \$49,773 \$37,142 \$42,996 \$54,875 \$77,215 \$45,146 \$60,500 \$66,701 \$73,538 \$81,076 \$85,129 \$89,386 \$30,557 \$32,084 \$33,689 \$47,403 \$57,619 \$63,525 \$70,036 \$91,566 \$96,144 \$34,510 \$71,744 \$31,302 \$59,024 \$29,811 \$32,867 \$36,236 \$38,048 \$39,950 \$41,947 \$44,045 \$48,559 \$50,987 \$53,537 \$61,975 \$65,074 \$68,328 \$75,332 \$79,098 \$83,053 \$87,206 \$46,247 \$56,214 \$52,231 \$135,204 | \$138,584 \$145,513 \$54,842 \$131,985 \$32,065 \$40,924 \$30,538 \$89,333 \$93,799 \$29,084 \$33,669 \$35,352 \$37,120 \$38,976 \$45,119 \$47,375 \$49,744 \$57,585 \$60,464 \$63,487 \$66,661 \$69,994 \$73,494 \$77,169 \$81,027 \$85,079 \$42,971 \$39,926 \$56,180 \$100,891 \$105,936 \$116,794 \$122,634 \$149,063 \$32,847 \$46,220 \$128,766 \$141,964 \$31,283 \$34,490 \$36,214 \$41,922 \$44,019 \$48,530 \$50,957 \$61,939 \$87,154 \$91,511 \$96,087 \$38,025 \$53,505 \$58,989 \$65,035 \$68,287 \$75,287 \$28,375 \$71,702 \$79,051 \$83,004 ~ 4 6 4 8 9 £ 5 4 2 2 3 56 27 28 23 8 3 33 33 35 34 N 3 4 ED Ø ~ 8 O

# CITY OF LIVE OAK PAY SCALE PROPOSED 2021/22 HOURLY RATE

	18	20.78	21 80	22 RG	24.03	26.70	28.40	27.00	28.12	29.21	20.00	33.81	35.50	37.2R	30.44	41.10	43.15	45.31	47.58	49.98	52.45	55,08	57.83	60.72	63.76	96.94	70.29	73.81	77.50	81.37	85.44	89.71	94.20	98.91	103.85	
	17	20.25	21.26	22.33	23.44	24 82	25.85	22.00	41.12	20 00	34 40	32.89	34.64	36.37	38 19	40.10	42.10	44.21	46.42	48.74	51.17	53.73	56.42	59.24	62.20	65.31	68.58	72.01	75.61	79.39	83.36	87.52	91.90	96.50	101.32	
	16	19.76	20.75	21.78	22.87	24 02	25.22	28.48	27.00	29 40	30.65	32.18	33.79	35.48	37.26	39.12	41.07	43.13	45.28	47.55	49.93	52.42	55.04	57,80	89'09	63.72	66.91	70.25	73.76	77.45	81.32	85.39	89.66	94.14	98.85	
	15	19.28	20.24	21.25	22.31	23.43	24.60	25.83	27 13	28.4B	28.90	31.40	32.97	34.62	38.35	38.16	40.07	42.08	44.18	46.39	48.71	51.14	53.70	56,39	59.20	62.17	65.27	68,54	71.96	75.56	79.34	83.31	87.47	91.85	96.44	
	14	18.81	19.75	20.73	21.77	22.86	24.00	25.20	26.48	27.78	29.17	30,63	32.16	33.77	35.46	37.23	39.09	41.05	43.10	45,28	47.52	49.90	52,39	55,01	57.76	60.65	63.68	66.87	70.21	73.72	77.40	81.28	85.34	89.61	94.09	
	13	18.35	19.26	20,23	21.24	22.30	23.42	24.59	25.82	27.11	28.48	29.88	31.38	32.95	34.80	36.32	38.14	40.05	42.05	44.15	46.36	48.68	51.11	53.67	56.35	59.17	62.13	65.23	68,50	71.92	75.52	79.29	83.26	87.42	91.79	
	12	17.90	18.79	19.73	20.72	21.76	22.84	23.99	25.19	26.45	27.77	29.16	30.81	32.14	33.75	35.44	37.21	39.07	41.03	43.08	45.23	47.49	49.87	52.36	54.98	57.73	60.61	63.64	66.83	70.17	73.68	77.36	81.23	85.29	89.55	
	Ξ	17.46	18.34	19.25	20.22	21.23	22.29	23,40	24.57	25.80	27.09	28.44	29.87	31.36	32,93	34.57	36.30	38.12	40.05	42.03	44.13	46.33	48.65	51.08	53.64	56.32	59.13	62.09	65.20	68.46	71.88	75.47	79.25	83.21	87.37	
	10	17.04	17.89	18.78	19.72	20.71	21.74	22.83	23.97	25.17	26.43	27.75	29.14	30.60	32.13	33.73	35.42	37.19	39.05	41.00	43.05	45.20	47.46	49.84	52.33	54.94	62.69	80.58	83.61	66.79	70.13	73.63	77.31	81.18	85.24	0.00
Step	0	16.62	17.45	18.32	19.24	20.20	21.21	22.27	23.39	24.56	25.78	27.07	28.43	29.85	31.34	32.91	34.55	36.28	38.10	40.00	42.00	44.10	46.31	48.62	51.05	53.60	56.28	59.10	62.05	65.16	68.41	71.84	75.43	79.20	83.16	00 10
	8	18.22	17.03	17.88	18.77	19.71	20.70	21.73	22.82	23.96	25.16	26.41	27.73	29.12	30.58	32.11	33.71	35.40	37.17	39.03	40.98	43.03	45.18	47.44	49.81	52.30	54.91	57,66	90.54	63.57	66.75	70.08	73.59	77.27	81.13	7 70
	-	15.82	16.61	17,44	18.31	19.23	20.19	21.20	22.28	23.37	24.54	25.77	27.08	28.41	29.83	31.32	32.89	34.53	36.26	38.07	39.98	41.98	44.07	46.28	48.59	51.02	53.57	59.25	59.06	62.02	65,12	68.37	71.79	75.38	79.15	2 4 4
	۰	15.43	18.21	17.02	17.87	18.76	19.70	20.68	21.72	22.80	23.94	25.14	26.40	27.72	29.10	30.56	32.09	33.69	35.38	37.14	39.00	40.95	43.00	45.15	47.41	49.78	52.27	54.88	57.62	60.50	63.53	66.71	70.04	73.54	77.22	200
ŀ	٠	15.06	15,81	16.60	17.43	18.30	19.22	20.18	21.19	22.25	23.36	24.53	25.75	27.04	28.39	29.81	31,30	32.87	34.51	36.24	38.05	39.95	41.95	44.05	46.25	48.56	66.09	53.54	56.22	59.03	61.98	65.08	68.33	71.75	75.34	70 10
ŀ	1	14.69	15.43	16.20	17.01	17.86	18.75	19.69	20.67	21.70	22.79	23.93	25.13	26,38	27.70	29.09	30.54	32.07	33.67	35.35	37.12	38.98	40.93	42.97	45.12	47.38	49.75	52.24	54.85	57.59	60.47	63.49	66.67	70.00	73.50	77 18
	, ,	14.33	15.05	15.80	16.59	17.42	18.29	19.21	20.17	21.18	22.23	23.35	24.51	25.74	27.03	28.38	29.80	31.29	32.85	34.49	38.22	38.03	39.93	41.93	44.02	46.22	48.53	50.96	53.51	56.18	58.99	61.94	65.04	68.29	71.71	75.29
,	1 00 07	20.88	14.68	15.42	16.19	17.00	17.85	18.74	19,68	20.68	21.69	22.78	23.92	25.11	26.37	27.68	29.07	30.52	32.06	33.65	35.33	37.10	38.96	40.90	42.95	45.10	47.35	49.72	52.20	54.81	57.55	60.43	63.45	66,63	96.69	73 48
-	7007	40.5	14.32	15.04	15.79	16.58	17.41	18.28	19.20	20.18	21.16	22.22	23.33	24.50	25.72	27.01	28.36	29.78	31.27	32.83	34.47	38.20	38.01	39.91	41.80	44.00	48.20	48.51	50.93	53.48	56.15	58.96	61.91	85.00	68.25	71.66
Grade	-			,	4	ıo.	ω 1	7	80	6	9	Ŧ	12	5	14	र्छ	9	12	<u>e</u>	6	20	2,1	22	22	22	92	97	27	88	29	99	ક	32	33	34	355

# CITY OF LIVE OAK PAY SCALE PROPOSED 2021/22 ANNUAL SALARY SCHEDULE

Sirade         1         2         3         4         5         6         7         8         9         10         11         12         13           \$49,976         \$49,775         \$49,769         \$54,013         \$52,784         \$54,084         \$55,436         \$56,836         \$56,698         \$61,191         \$62,720         \$64,288         \$65,896           \$65,411         \$65,147         \$69,058         \$70,785         \$74,368         \$74,133         \$80,086         \$64,288         \$65,896           \$69,326         \$71,406         \$73,191         \$75,021         \$76,897         \$78,813         \$80,086         \$81,001         \$84,879         \$81,001         \$81,007								Fire							
\$43,775         \$46,089         \$48,216         \$47,371         \$48,656         \$40,769         \$51,013         \$52,289         \$61,191         \$62,720         \$64,288         \$65,896         \$60,181         \$62,720         \$64,288         \$65,896         \$60,181         \$62,720         \$64,288         \$65,896         \$65,896         \$61,191         \$62,720         \$64,288         \$65,896         \$65,896         \$60,181         \$62,720         \$64,288         \$65,896         \$65,896         \$60,181         \$60,086         \$60,086         \$70,785         \$70,785         \$70,786 <t< th=""><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th>Step</th><th></th><th></th><th></th><th></th><th></th><th></th><th></th></t<>								Step							
\$43,775         \$46,089         \$40,216         \$47,371         \$48,655         \$40,769         \$51,013         \$52,289         \$61,191         \$62,720         \$64,288         \$65,896         \$61,191         \$62,720         \$64,288         \$65,896         \$65,896         \$61,191         \$62,720         \$64,288         \$65,896         \$65,896         \$61,191         \$62,720         \$64,288         \$65,896         \$65,896         \$61,191         \$62,720         \$64,288         \$65,896         \$65,896         \$60,102         \$60,086         \$60,086         \$70,786 <t< th=""><th>crade</th><th></th><th>2</th><th>ຕ</th><th>4</th><th>'n</th><th>9</th><th>7</th><th>æ</th><th>σ</th><th>40</th><th></th><th></th><th></th><th></th></t<>	crade		2	ຕ	4	'n	9	7	æ	σ	40				
\$49,978 \$51,478 \$52,764 \$554,084 \$55,436 \$56,822 \$58,242 \$59,698 \$61,191 \$62,720 \$54,288 \$65,896 \$65,411 \$67,374 \$69,058 \$70,785 \$72,554 \$74,368 \$76,727 \$78,133 \$80,086 \$71,406 \$73,191 \$75,021 \$76,897 \$78,819 \$80,789 \$84,879 \$84,879 \$87,001 \$105,814 \$105,814 \$105,814 \$105,814 \$105,814	7	\$43,775	\$45,089	\$46,216	\$47,371		\$49 769	851013	850 080		2		72	13	14
\$66,376 \$71,478 \$52,764 \$54,084 \$55,436 \$56,822 \$58,242 \$56,698 \$61,191 \$62,720 \$564,288 \$65,896 \$65,896 \$65,411 \$67,374 \$69,058 \$70,785 \$72,554 \$74,368 \$76,277 \$78,133 \$80,086 \$71,406 \$73,191 \$75,021 \$76,897 \$78,819 \$80,789 \$82,809 \$84,879 \$81,001 \$68,397 \$78,897 \$78,897 \$78,897 \$78,897 \$78,897 \$84,879 \$81,001 \$81,243 \$95,524 \$95,862 \$98,258 \$100,715 \$103,233 \$105,814 \$3108,445 \$414,470	6.3	\$40.070	007 700	1000				20,100	405,400		Section of the sectio	STREET CHARLES SELECTION			
\$65,411 \$67,374 \$69,058 \$70,785 \$72,554 \$74,368 \$76,227 \$78,133 \$80,086 \$69,326 \$71,406 \$73,191 \$75,021 \$76,897 \$78,819 \$80,789 \$82,809 \$84,879 \$87,001 \$86,846 \$89,017 \$91,243 \$93,524 \$95,862 \$98,258 \$100,715 \$103,233 \$105,814 \$108,459 \$414,470 \$		0/0/040	\$21'4'B	\$52,764	\$54,084		\$56,822	\$58,242	\$59.698	561 191	SR2 720	BBA 200	000 300		
\$71,406 \$73,191 \$75,021 \$76,897 \$78,819 \$80,789 \$82,809 \$84,879 \$87,001 \$89,017 \$81,243 \$93,524 \$98,588 \$100,715 \$103,233 \$105,814 \$104,470 \$110,000	۳. د	\$65,411	\$67,374	\$69,058	\$70,785		\$74.368	\$78,007	\$78 123	000000	07/170	007,400	900,090		
\$86,846 \$89,017 \$91,243 \$93,524 \$95,862 \$98,258 \$100,715 \$103,233 \$105,814 \$108,459 \$104,450 \$113,250	F.4	\$69,326	\$71,406	\$73,191	\$75,021		\$78.819	\$80.780	000 000	000,000	100	_			
\$60,845 \$89,017 \$81,243 \$93,524 \$95,862 \$98,258 \$100,715 \$103,233 \$105,814 \$104,459 \$414,170 \$113,050	40	404 047	07000	170 000				00,100	600,200	6/0/+00	100,784				
		A CO'TOO	900,040	/10'894	\$91,243	\$93,524	\$95,862	\$98,258	\$100,715	\$103.233	\$105 B14		_	L	1

Grade         1         2         3         4         5         6         7         8         9         10         11         12         13           \$62,886         \$64,472         \$55,834         \$61,230         \$68,661         \$60,127         \$61,630         \$63,171         \$64,750         \$66,369         \$67,245         \$67,245         \$70,469         \$70,459         \$70,426         \$70,476         \$70,4								St	Step							
\$62,886         \$64,472         \$55,834         \$67,230         \$68,127         \$61,630         \$64,750         \$64,750         \$66,369         \$66,369         \$68,028         \$70,600         \$72,457         \$74,269         \$76,125         \$70,245         \$70,600         \$72,457         \$70,126         \$70,040         \$70,112         \$70,040         \$70,040         \$70,112         \$70,040 <t< th=""><th>Grade</th><th>1</th><th>2</th><th>3</th><th>4</th><th>10</th><th>9</th><th>7</th><th>8</th><th>6</th><th>10</th><th>14</th><th>4.0</th><th>40</th><th></th><th></th></t<>	Grade	1	2	3	4	10	9	7	8	6	10	14	4.0	40		
\$59,180         \$60,966         \$64,042         \$65,643         \$67,284         \$68,966         \$70,690         \$72,457         \$74,269         \$76,125           \$64,557         \$64,557         \$68,493         \$68,166         \$71,606         \$75,231         \$77,112         \$79,040         \$81,016         \$83,041         \$85,117         \$87,245           \$80,619         \$83,037         \$86,116         \$89,422         \$91,658         \$93,949         \$96,298         \$98,706         \$101,173         \$87,014         \$10,061         \$10,061         \$105,037         \$100,162         \$102,666         \$105,233         \$110,560         \$116,157         \$119,061         \$120,037         \$105,037		\$52,886	\$54,472	\$55,834	\$57,230	\$58,661	\$60.127	\$61 630	\$63.474	00 A 750	000.000	000 000	3	2	14	15
\$66,493         \$68,156         \$68,126         \$71,606         \$73,396         \$75,231         \$77,112         \$79,040         \$81,016         \$83,041         \$85,117         \$85,117         \$85,117         \$85,117         \$85,117         \$85,245         \$10,1173         \$10,1173         \$10,0162         \$105,233         \$107,863         \$110,560         \$116,157         \$119,061         \$120,037         \$125,038		\$59,180	\$60,956	\$62,480	\$64.042	\$65,643	\$87.284	888 088	470,600	977,700	400,508	408,028	100			
\$80,619 \$88,037 \$85,113 \$80,724 \$80,422 \$91,658 \$93,949 \$98,298 \$98,705 \$110,162 \$100,162 \$102,666 \$102,668 \$107,883 \$110,560 \$113,324 \$116,157 \$119,061 \$120,037 \$130,041 \$102,068		1111						000,000	00000	4/2,40/	\$74,208	\$76,125				
\$83,037 \$85,113 \$87,241 \$89,422 \$91,658 \$93,949 \$96,298 \$98,705 \$101,173 \$100,162 \$100,162 \$105,233 \$107,863 \$110,560 \$113,324 \$116,157 \$119,061 \$122,037 \$125,038		\$64,557	\$66,493	\$68,156	\$69,860	\$71,606	\$73,396	\$75.231	\$77.112	\$79.040	\$81018	583 OAA	00E 447	270100		_
\$92,559 \$95,335 \$97,719 \$100,162 \$102,666 \$105,233 \$107,863 \$110,560 \$113,324 \$116,157 \$119,061 \$122,037 \$125,088		\$80,619	\$83,037	\$85,113	\$87.241	\$89.422	\$91 658	\$03 040	900 900	900 400	010100	1000	/11 '000	997,790	\$89,426	
#85,059 #99,359 #97,719 #100,162 #102,666 #105,233 #107,863 #110,560 #113,324 #116,157 #119,061 #105,037 #105,038		000	100					200	007,000	007,000	0/1/10					
		987,558	485,335	61/1/8\$	\$100,162	\$102,666	\$105,233	\$107,863	\$110,560	\$113,324	\$116,157	\$119,061	\$122.037	\$125.088	\$128.21B	8121 404

# CITY OF LIVE OAK PAY SCALE PROPOSED 2021/22 HOURLY RATE

							Fire					To the same of the		
ŀ							Step					THE RESERVE OF THE PERSON		
Grade	-	2	က	4	ıc.	9	7		6	10	1	4.0		
	15.65	16.12	16.52	16.93	17.36	17.79	18 24	18 80				71	13	14
_	17 97	40 40	20.00	1000			1	20.01	-					
	/0.//	10.40	18.86	19.33	19.82	20.31	20.82	24.34	24 R7	22.42	0000	100		
2.0	22 20	00 70	00 10	00.00					101.4	74.77	27.98	23.56		
	20:00	24.00	60.47	75.30	25.94	26.59	27.25	27.93	28 63					
F-4	24.78	25.53	28 16	28 82	27.40	00 40	0000							
1				20.02	64.14	20, 0	28.88	29.60	30.34	31.10				
F-5	39.94	41.14	42.16	43.22	44.30	45.41	46.54	47.74	OO BY	2,00	1000			
			THE RESIDENCE IN COLUMN 2 IN C			The state of the s	000		20.00		· · · · ·	22 66	1000	-

							S   8	Step							
Grade	1	2	6	4	2	9	-	8		o.	44	0.7			
0.4	20.00	00.00	1						0	2		12	33	4	rO.
	45.U5	75.80	26.45	27.11	27.79	28.48	29.19	29.92	30.67	31 44	32.22			-	
0.0	00 00	0000	02.00							1	27.70				
,	20.03	78.87	29.59	30.33	31.09	31.87	32.67	33.48	34 32	25. 40	90 90				
- 2	20 50	CT 20	00 00	000					401.5	0.00	20.00				
,	00.00	00.10	32.28	33.09	33.92	34.77	35.63	36.53	37 44	20 27	00.00	40.00			
P.4	20 40	0000	00 07							10.00	00.00	40.32	41.32	42.36	
		38.33	40.32	41.32	42.36	43.41	44.50	45.61	46.75	47 92					
2.5	10 01	45 40	00 07							10:	The second second second				
,	40.04	45.10	46.29	47.44	48.63	49.84	51.09	52.37	53.68	55.02	56.39	57.80	50.25	80.72	10.00

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

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

<sup>\* \$150.00</sup> Cap Per Employee

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

## **City of Live Oak, Texas Proposed Budget 2021/22**

### **Seasonal Employee Hourly Pay Rate Schedule**

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

#### City of Live Oak Proposed Budget 2021/22

#### **General Information**

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

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

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

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

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

### City of Live Oak

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

# City of Live Oak City Manager Department Organizational Chart

City Manager

(.20) Executive Assistant