City of Live Oak, Texas

2022/2023 Proposed Budget

October 1, 2022 – September 30, 2023

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

1. "This budget will raise more revenue from property taxes than last year's budget by an amount of $811,826, which is a 12.79% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $149,202."

2. The record vote of each member of the governing body by name voting on the adoption of the 2022/2023 budget is as follows:

   FOR:
   AGAINST:
   PRESENT and not voting:
   ABSENT:

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

	Preceding Fiscal Year 2021/22	Proposed Fiscal Year 2022/23
a. The Property Tax Rate (Adopted/Proposed)	$0.410220	$0.410220
b. The No-New-Revenue (NNR) Tax Rate	0.410220	0.372398
c. The NNR Maintenance & Operations Tax Rate	0.472331	0.446076
d. The Voter Approval Maintenance & Operations Tax Rate	0.488862	0.461688
e. The Total Voter Approval Tax Rate	0.585358	0.588831
f. The Total Voter Approval Tax Rate, adjusted for sales tax	0.423492	0.425725
g. The Debt Rate	0.096496	0.127143

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

   FOR:
   AGAINST:
   PRESENT and not voting:
   ABSENT:

4. The total amount of outstanding municipal debt obligations secured by property taxes is $24,872,730. (including principal and interest). The total amount of outstanding debt obligations considered self-supporting is $12,503,191. 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 2022-23 Principal & Interest Requirements for Debt Service are:
   a. Property Tax Supported Debt: $2,143,029
   b. Self-Supporting Debt: $1,089,242

VISION

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

MISSION

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

CITY COUNCIL GOALS

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

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

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

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

City of Live Oak City Council

Fiscal Year 2022-2023

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 Tem

Aaron Dahl
Council Member, Place 5

City of Live Oak Executive Team

Fiscal Year 2022-2023

Glen Martel
City Manager

Anas Garfaoui
Assistant City Manager

Gary Hopper
Police Chief

Linc Surber
Fire Chief

Leroy Kowalik
Director of Finance &
Administrative Services

Mark Wagster
Director of Public Works

Debby Goza
City Secretary

Donna Lowder
EDC Manager

City of Live Oak
Proposed Budget 2022/23
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The premier community to live, learn, work, and play.

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

2022/23 BUDGET MESSAGE

Date: September 13, 2022

To: Mayor and City Council

From: Glen Martel, City Manager
Leroy Kowalik, Finance Director

Subject: 2022/23 Budget

Looking Out For Tomorrow

A quick look back:

2008/09 – 2013/14 – Was all about withstanding the shaky economy.
2014/15 – 2016/17 – Was all about the good economic turnaround and new growth.
2017/18 – 2018/19 – Was all about deciding what direction to go and then get onboard.

Moving forward:

2019/20 – "Yesterday's Decisions Created Today's Opportunities"
2020/21 – "Well-Nourished Foundations Promote Growth For Any Circumstance"
2021/22 – "Making Up For Lost Time"

Everyone has probably heard the saying "Make Good Decisions". But has everyone actually been through a situation when the results of those words have been validated? The 2019/20 and 2020/21 budgets have put that saying to the test and passed with flying colors. Although things slowed down considerably in those two budget cycles, progress was still being made because of the opportunities that were created and the strong fiscal foundation that was laid from those good decisions of yesterday. The 2021/22 budget was then able to get things cranked up again relatively quickly and that leads us to this budget cycle. The City continues to have some of its best financial health checks ever. Even as we venture through some murky economic times with high inflation factors and talks of a recession, the City continues to prosper. Surrounding cities are also seeing some good times. It is clear that Texas fairs better through economic setbacks than many of the other states in the nation. But more importantly, this part of Texas does even better than the rest of the state. In May, 2022, the City successfully held a bond election where the citizens of Live Oak passed an $18 million bond proposal for city-wide street improvements. Sales tax revenues continue to show no sign of slowing down. Commercial and residential growth continue be strong. Several new businesses have already begun to call Live Oak home in 2022 and several more are slated for openings in September. This growth is projected to continue into the next several years.

The City is definitely in some good times. The 2022/23 budget is probably the largest one ever presented for the City of Live Oak. This budget will situate the City in a very good place for the next

and possibly last growth cycle. As the Live Oak Town Center and Gateway Center continue to push towards full occupancy over the next several years, the City will find itself at another crossroad. Live Oak will be at the pinnacle position of being built-out. As this 2022/23 budget was being prepared, many discussions and decisions revolved around the future of Live Oak. Staff was asked to keep the future years of Live Oak in mind when submitting their requests for budget considerations. These requests needed to be vetted to be sure they would stand the test of time and not be a fiscal burden to the City in future years. This year's budget theme of "Looking Out for Tomorrow" was selected and will be crucial in all future decisions and budgets as Live Oak gets closer and closer to its pinnacle.

City Management and City Council worked hard to prepare the City for whatever stood in its path. 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. This strong fiscal foundation was recently put to the test; and, it will be this same strong fiscal foundation that will be called upon to move us forward for years to come. The City's vision and mission statements were recently reviewed and tweaked to provide a clear image of where the City aspires to go and to clarify the strategy and roadmap to get us there.

The City's adopted vision statement is:

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

The City's adopted mission statement is:

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

The City continues to see positive signs with all new growth. These positive signs are also reflected in the 2022/2023 budget. The level of sales tax remittance continues to be very positive. The 2022/23 budget is a continuation of commitments and strategies of the current year. The 2022 Certified Tax Rolls reflected increases to property values for residential and commercial property. The City had over $36.3 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 2022/23 budget continues to illustrate that the City remains in a strong and stable financial position. As mentioned earlier, decisions that were made while preparing this budget focused around "looking out for tomorrow" and ensuring the outcomes would be positive to the future of Live Oak. There were no major fiscal policy changes to this 2022/23 budget. This budget was created, as were all prior budgets, within the mindset of keeping Live Oak fiscally sound and financially sustainable. Many assumptions and estimates in this budget are comparable to prior budgets. The City will continue to support a wide variety of programs and services that have become dear to many of the 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 increase property tax above the no-new-revenue rate, which by definition, is the tax rate that is necessary to bring in approximately the same amount of total tax revenue as the previous year on property taxed in both years. The reason for the increase is 100% attributable to the annual debt

service requirement on the $18 million in street bonds the voters of Live Oak passed in May. Council voted to proceed with the budget process at a property tax rate of $0.410220 per $100 of taxable value, which is the same rate as the current year. This rate satisfies the debt service requirements of the City, as well as, the maintenance and operations needs but is substantially lower than what was projected during the early part of the bond election process.

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 Live Oak for a stable future.

2. "Looking Out For Tomorrow" is the theme for this year's budget. Previous budgets set the foundations that will allow the City to withstand obstacles that may come our way. This budget continues that concept but also ensures the future of Live Oak remains strong and prosperous.

3. Staff is again proposing to utilize the fund balance within the General Fund as a funding source for several one-time expenditures and emergency maintenance costs. The City has a fiscal policy in place that recommends maintaining at least six months of General Fund operating expenditures in reserves. The City currently maintains a fund balance that is between eleven and twelve months of operating expenditures.

4. 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. This budget contains funding for many projects around the City. Work on the 2022 street bond projects should be in full force. In addition to these street projects, the City has money allocated for various projects as a result of the American Rescue Plan Act. These projects consist of purchasing back-up generators and park equipment, constructing park trails and performing needed sewer infrastructure evaluations and possible rehabilitation measures. Also, complete any 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 allocates funds for the addition of two new full-time positions. There are also funds allocated for minor re-organizations to include re-establishing an EDC Manager position and establishing a Lieutenant position over CID. Both of these re-organization measures do not increase the FTE counts but rather reclass existing positions. These changes will better align and support the needs of the organization. City Council gave their consensus to proceed with a 5% market adjustment across all pay scales and a one grade increase to all positions Grade 12 and below which would result in an additional 5% to the

lower-level positions. The F-1 grade on the Fire Department pay structure will also be changed to reflect a 10% increase over the current year.

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 and 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 2022/23 budget. It also allowed Council the opportunity to share their concerns with regards to the future of the City. To ensure that the City met its debt requirements for the new bonds that were approved, the City Council unanimously voted for a proposal to keep the property tax rate at $0.410220 per $100 property valuation which is above the calculated no-new-revenue rate but below the calculated voter-approval rate.

In conclusion, the City of Live Oak has endured many challenges over the years and seized many opportunities. The fruits of many fiscal decisions over the same time period allowed the City to pull through recent challenges 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. Live Oak strives to ensure fiscal resources are well managed and balanced; adopt annual budgets that are fiscally sound, transparent, and fair; explore opportunities for increased efficiencies within city services; preserve capital to ensure fiscal stability during economic challenges; and maintain the highest bond rating. This effort helped create 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. Through the budget process, this Council and City Management are again better aligned with what the City will be facing and how to withstand it as it "looks out for tomorrow".

Sincerely,

Glen Martel
City Manager

Leroy Kowalik
Finance Director

City of Live Oak
Budget Assumptions and Estimates
2022/2023 Proposed Budget

Budget 2022/2023: As fiscal year 2021/22 progresses, one thing really stands out; Live Oak withstood the setbacks of the pandemic and is now primed to take battle against current economic and inflation woes. The current year's budget message "Making up For Lost Time" proved to be appropriate as things really got re-started again in the current budget. Businesses continue to seek out Live Oak to call home. New residential opportunities present themselves for individuals and families wanting to call Live Oak home. The fiscal foundation that this City is built upon is just one of many ways that the City strives to achieve Goal #1 – Live Oak is Stable. The City continues to see generous economic growth that is projected to continue into the future. The theme for this year's budget message will revolve around "looking out for tomorrow". What do we envision, what will be our new identity? Council and staff should continue to do the great job of managing this economic growth without over-extending the finances to ensure fiscal stability. This proposed budget continues that strategy while providing high levels of service to the citizens and retail partners within the City that helps achieve all other goals of the City. But as I mentioned in previous budget discussions, 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 always seems to be the highlight of the budget process. This proposed year is no different, exit COVID-19 and enter high inflation and a falling economy. Sales tax numbers continue to come in positive but recent numbers are showing a downward trend. This trend will be continuously monitored as the budget process progresses. The projection for this fiscal year-end is 11% over last year. For the proposed budget, staff is taking a conservative, but optimistic, approach in projecting its sales tax revenue (+1.50%) over the current year. As the budget process continues, this projection is subject to minor changes.

Franchise Fees

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

Property Tax

The "Working Draft" budget is being presented with the assumption of staying at the "no new revenue rate." This is the tax rate that would bring in approximately the same

amount of tax revenue generated in the current tax year on properties that will be taxed in both years. BCAD is reporting preliminary estimates of $36,639,409 in new property value added to the city's tax roll. The proposed budget includes the additional tax revenue from this added value. It also continues the property tax incentive payments for IKEA/LOTC and RBFCU. January 1, 2021 is the date that BCAD uses to assess values. More discussions will take place on property tax rates.

Fund Balance

The City will again propose to utilize a portion of the City's General Fund unassigned fund balance (reserves). In the 2021/2022 adopted budget, $1,613,883 is programmed to be used from reserves for the purpose of funding the remainder of the fire truck purchases and resume transferring funds into the Capital Projects Fund for future and current projects. The 2022/2023 proposed budget continues this practice of utilizing the reserves ($4,403,777) for funding capital requests and transferring funds to the Capital Projects Fund as a result of injecting ARPA funds into the current budget.

General Expenditures

Personnel Costs

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

The proposed 2022/2023 budget is being presented with the following assumptions and estimates relating to personnel costs.

- There are 122 full-time equivalents (FTEs) budgeted in the current 2021/2022 adopted budget. The 2022/2023 proposed budget is adding one (1) additional Parks Maintenance Crewman and one (1) additional Streets Maintenance Crewman. These two additions would put us at 124 FTE's. Two position upgrades are being proposed, Executive Assistant to an Economic Development Manager (Grade 18) and a Police Sergeant to a Lieutenant over CID. There is also one distribution change and that is for the Assistant Public Works Director. This position is proposed to be funded at 50% from the Stormwater Fund and 50% from the General Fund. Currently, it is funded at 100% from the Stormwater Fund.
    - Continued discussions with upper management on adding personnel for future budgets are on-going.

- The presented proposed budget contains a 5% market adjustment across all pay ranges. This is a result of communications with our compensation consultant and is in-line with many cities in the area.

- In addition to the 5% market adjustment, the presented proposed budget also includes a one grade increase to all positions Grade 12 and below. This results in an additional 5% pay increase to the lower-level positions. The same 5% increase was also applied to the F-1 grade on the Fire Department pay structure.

- 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 be at a level rate. Conservatively, 5% increase was programmed.

    - HUB International (the City's 3rd party benefit administrator) met with staff to share projections for the upcoming year. The City's claim ratio is again currently below the preferred standard. HUB has recommended going back out for RFPs. Our benefit administrators are optimistic that they will be able to get our rates at current levels. As the process concludes and the best and final offers are given, staff will make any necessary modifications to the proposed budget prior to adoption.

- TMRS (retirement) has issued their rate letter for the upcoming year and our FULL rate has increase very slightly for the upcoming year. The City may continue to pay additional money towards their 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 due to inflations reasons 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 will be discussed in the workshops.

Reserve Funded Items

This presented budget continues the utilization of unassigned fund balance to fund certain items. On September 30, 2021, the City's fund balance was just over 12 months worth of general operating expenditures. The City is on track to increase its reserves this year because of new growth and increases in sales tax submissions. In addition, the City also injected its ARPA award into the current budget cycle under the "Revenue Loss" reporting category. This increase in revenues will be transferred to the Capital Projects

Fund to fund the council approved projects under the ARPA budget. $1,750,000 will be transferred from the reserves in the current 2021/2022 budget, with the remaining ($2,341,000), programmed to be transferred in the proposed budget. In addition, the General Fund Reserves are slated to fund ($1,116,160) worth of capital purchases, the annual transfer of funds ($408,980) to the Asset Replacement Fund to cover future capital replacements. This continues to be an example of the City's ability to be in a position to utilize its fund balance to cover the cost of capital, one-time expenditures and contingencies as a way to manage its level of fund balance.

Items for discussion necessary for the final budget preparation:

General Fund:

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

Personnel and Salary adjustments – This budget is presented with a 5% market adjustment across the board, and the equivalent of an additional 5% increase to employee salaries Grade 12 and below. This will be accomplished by moving all employees within Grades 3 - 12 up one grade. Grade F-1, on the Fire Department scale, will also have the same additional 5% added. It is also proposed to continue the step increase program. This proposed budget is adding one (1) new Parks Maintenance Crewman and one (1) new Streets Maintenance Crewman. That would put Live Oak at 124 FTE's. There is also two upgraded positions being proposed, and that is an Economic Development Manager and a Lieutenant over CID in the Police Department.

Capital Outlay/Reserve Funded Items – We will go through these items in the budget workshops. Many of the requests are one-time requests or purchases that will take each department into the future. The General Fund requests total $1,521,648which is up from the current year ($589,957). This budget also resumes the transfer of funds to the Capital Project Fund in the amount of $550,000 plus an additional $2,341,000 due to the ARPA award.

Asset Replacement Fund:

No recommend change to the budgeting strategy for this fund.

Debt Service Funds:

The debt schedules and debt obligations contained in this proposed budget are those that have been previously authorized. In May 2022, the citizens of Live Oak approved an $18,000,000 street bond package at the voter polls. At the time of preparing this working draft budget, the new bond schedule was not available. Once this schedule becomes available, it will be incorporated into the draft budget and subsequently in the final adopted budget.

Special Revenue Funds:

The City utilizes several special revenue funds to track revenues and expenditures that are unique for a specific purpose. Examples of these funds are: Child Safety Fund, Court Technology Funds, Court Security Funds, etc. There are no major changes in the status of these funds for the 2022/2023 proposed budget.

Capital Projects Fund:

In the proposed 2022/2023 budget, staff has proposed a $550,000 transfer from the General Fund to continue the funding process for the Capital Projects Fund. In addition to the $550,000, another $2,341,000 is being transferred to fund the approved list of projects as a result of the ARPA award. More discussion on this fund may occur at the budget workshops.

2022 Bond Fund:

This is a new fund that will be created as a result of the May 2022 bond election. The $18,000,000 bond package for street improvements passed and the City should receive the proceeds from the sale of bonds around July 12th. The monies from this bond sale should be spent within the next three years on street improvements and related expenses.

Utility Funds:

In the current fiscal year, City Council passed Ordinances that increased sewer and water rates. The new rates went into effect February 2022. The proposed 2022/2023 budget does contain rate increases to both water (4%-6%) and sewer (11%-13%).

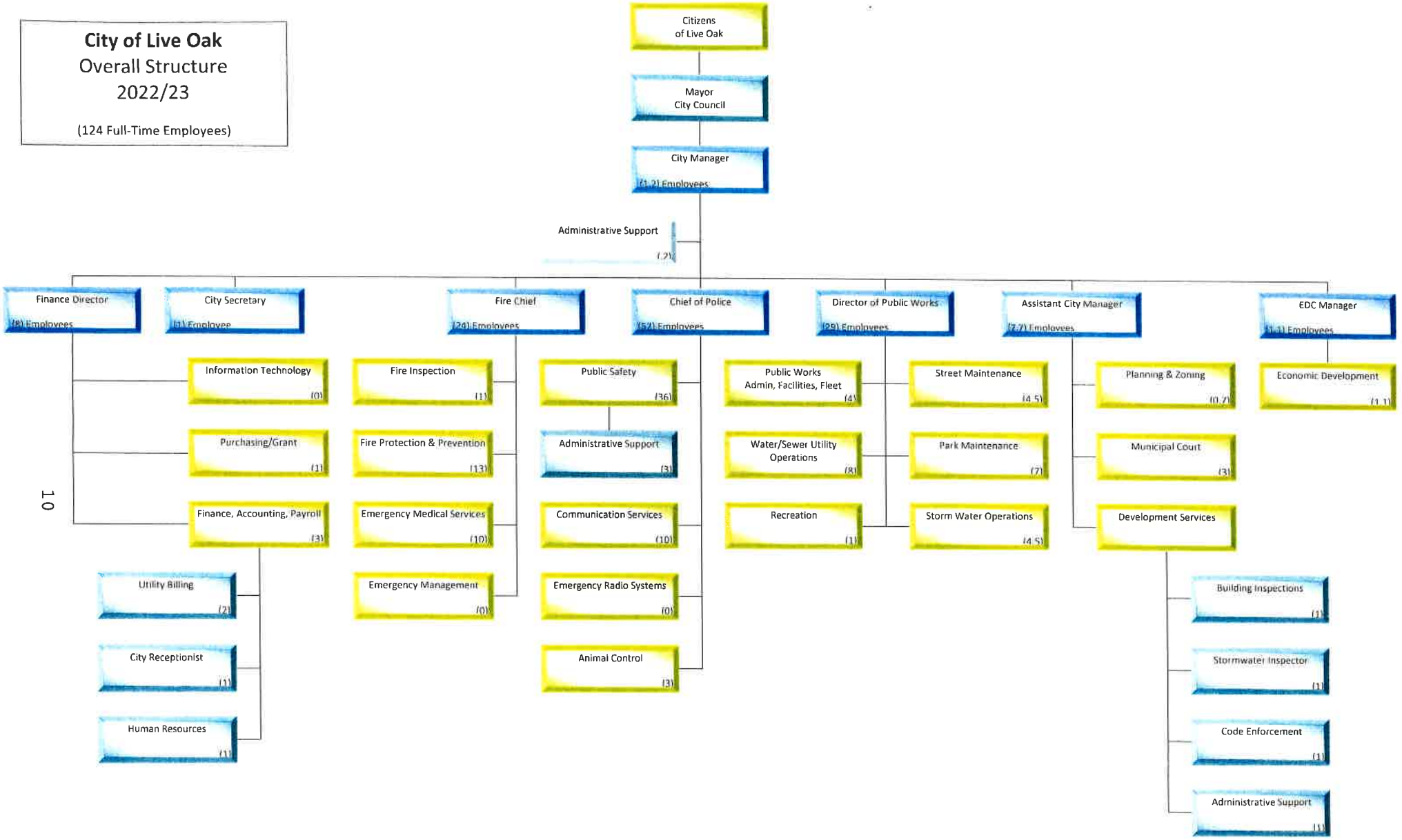
In the Utility R&R fund, staff is proposing to continue the annual meter replacement program, as well as the replacement of several isolation values. There is also funds allocated for the replacement of the 2014 truck used during leak repairs. Further discussions on these proposals may take place during budget workshops.

Economic Development Fund:

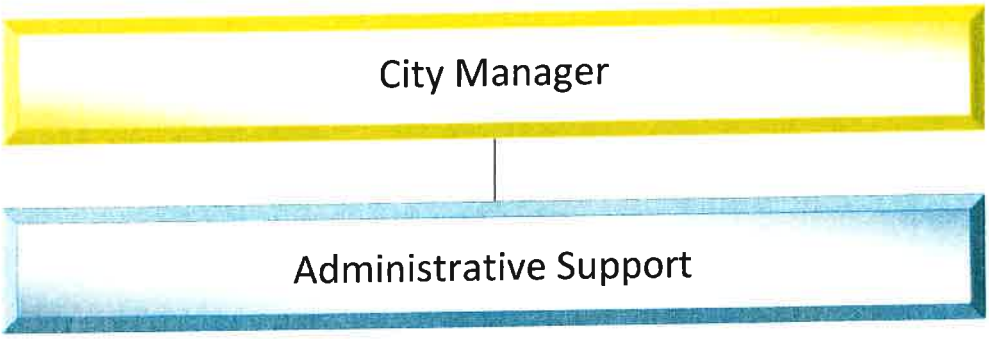
The proposed 2022/2023 budget has funds allocated for the purchase of water rights ($300,000) and unspecified capital ($100,000).

City of Live Oak
Overall Structure
2022/23

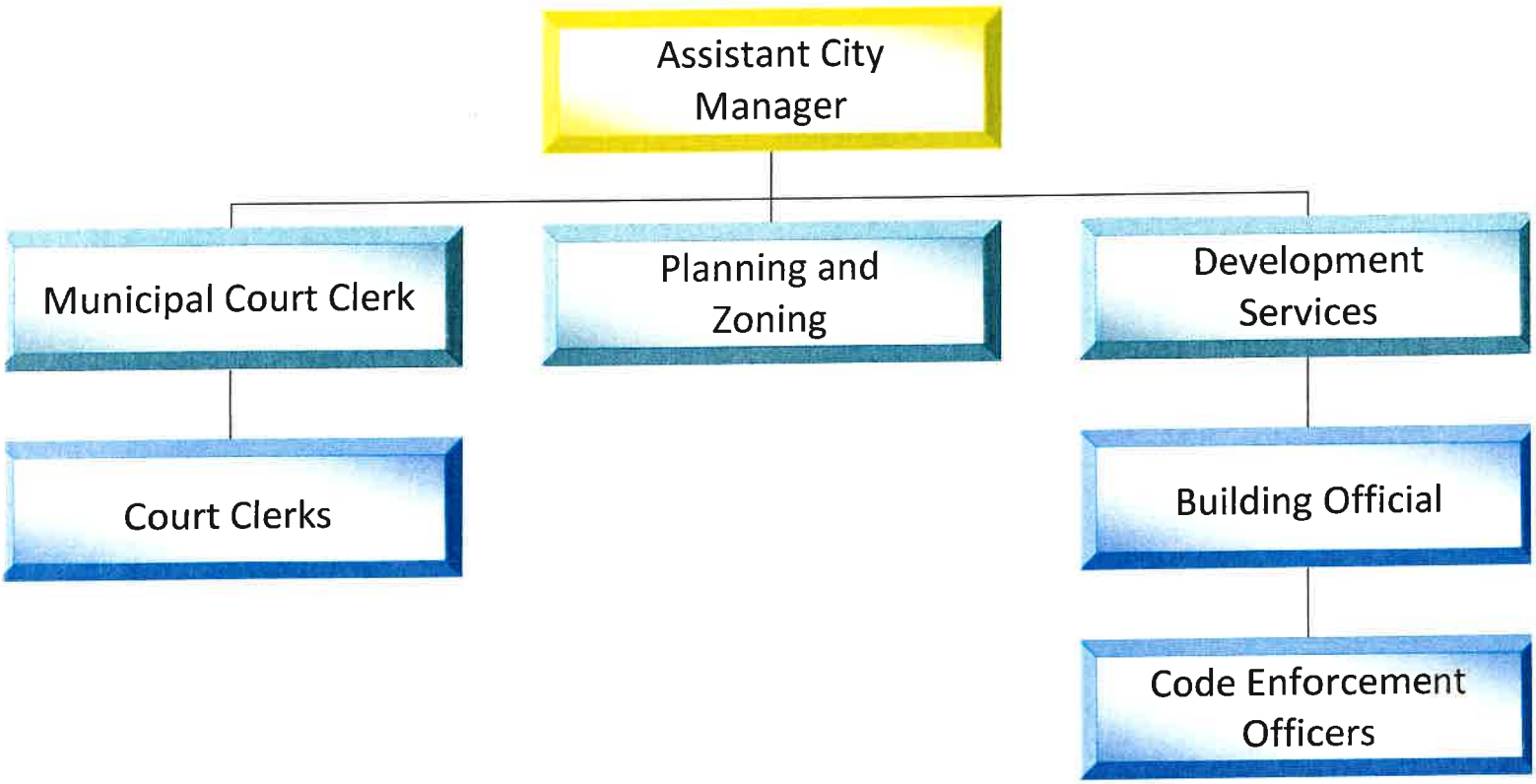
(124 Full-Time Employees)



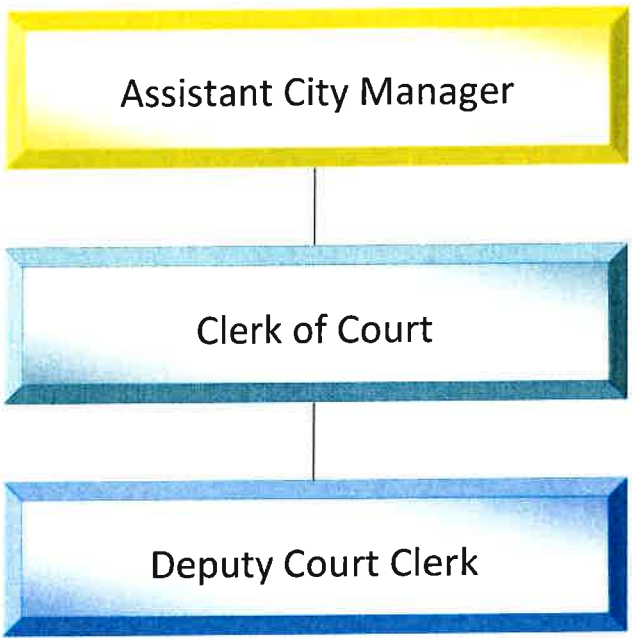
City of Live Oak
City Manager
Department Organizational Chart



City of Live Oak
Assistant City Manager
Department Organizational Chart

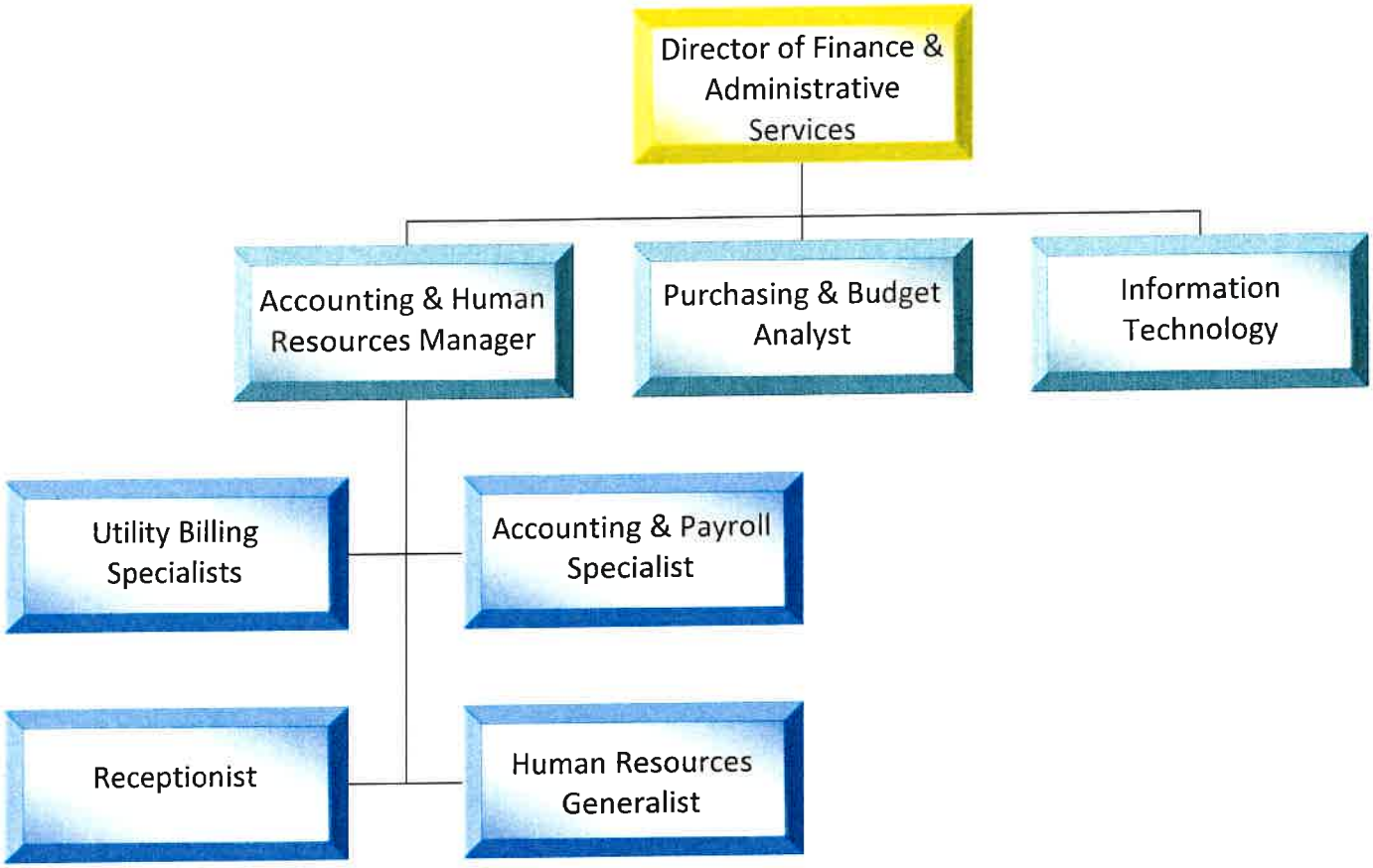


City of Live Oak
Municipal Court
Department Organizational Chart

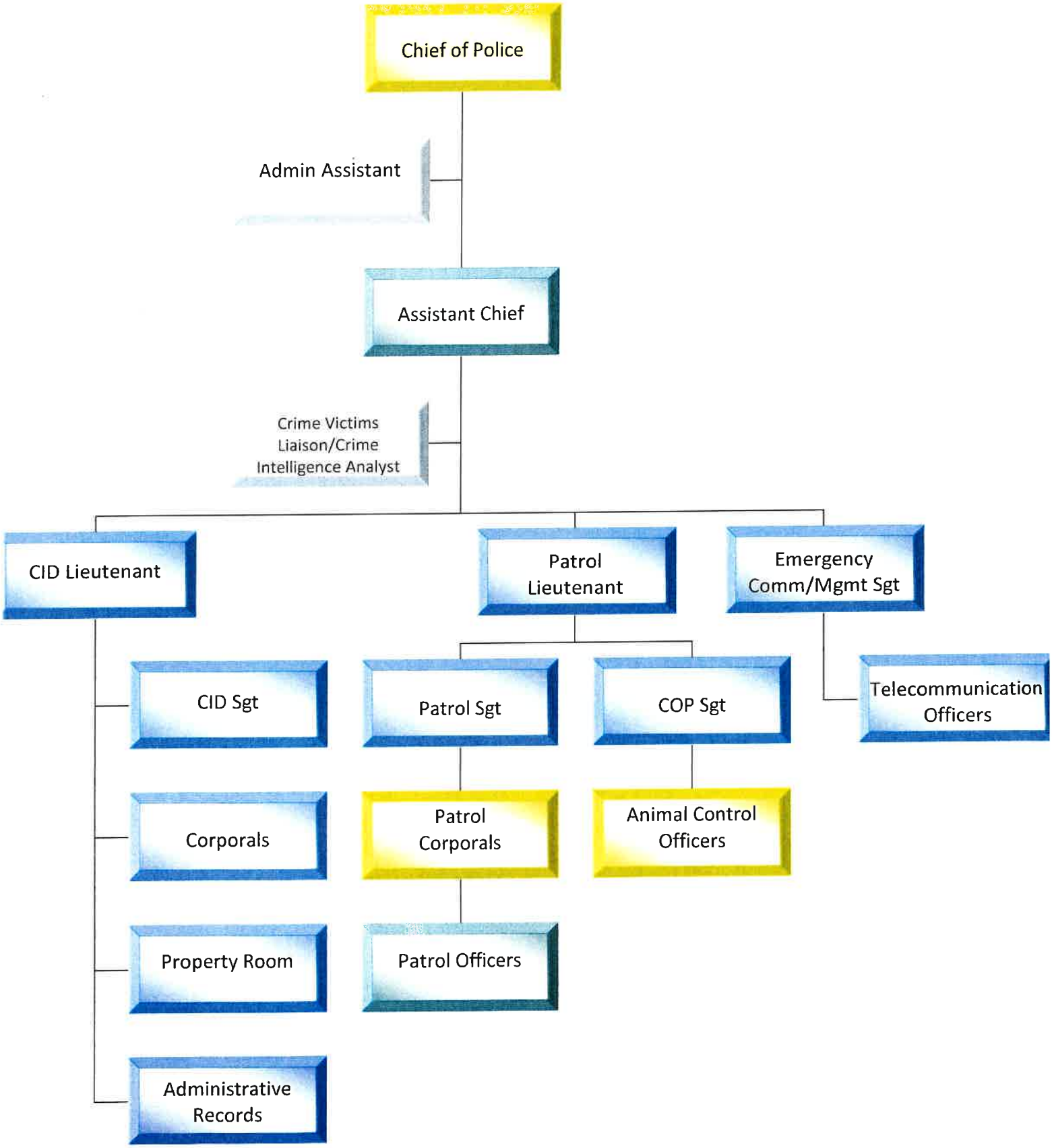


City of Live Oak
City Secretary
Department Organizational Chart

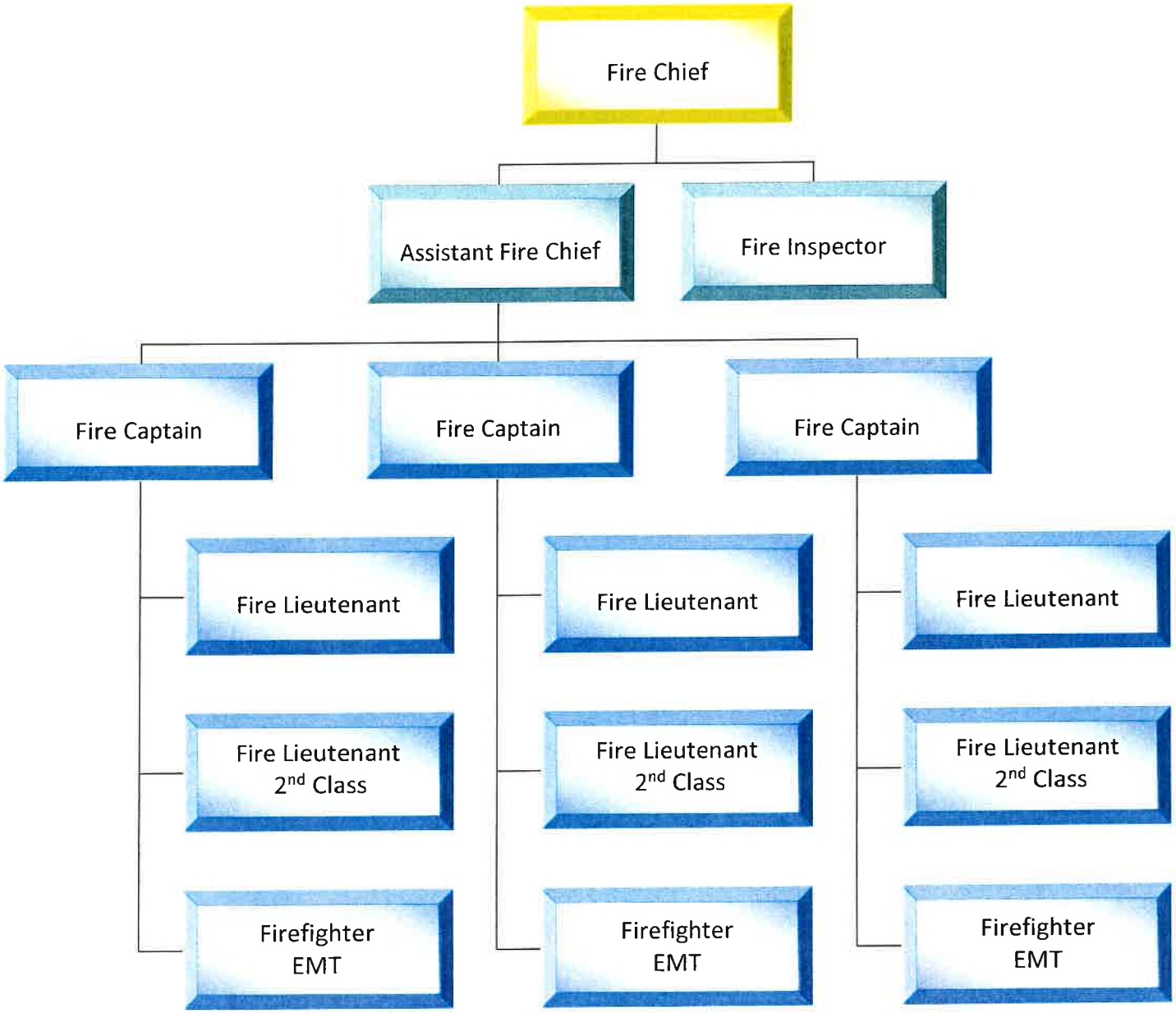
City of Live Oak
Finance Department
Department Organizational Chart



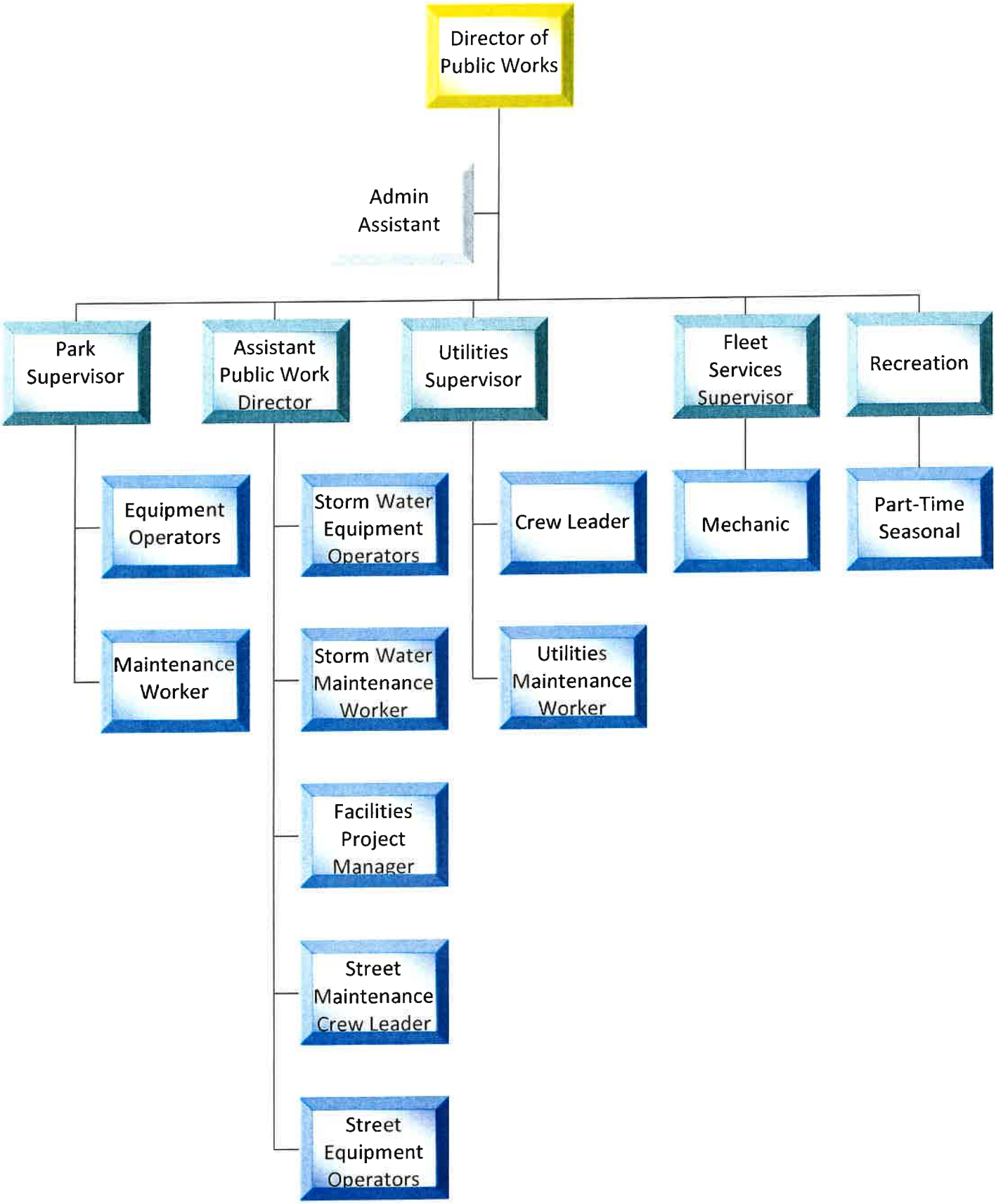
City of Live Oak
Police Department
Department Organizational Chart



City of Live Oak
Fire Department
Department Organizational Chart



City of Live Oak
Public Works
Department Organizational Chart



City of Live Oak
Economic Development Corporation
Department Organizational Chart

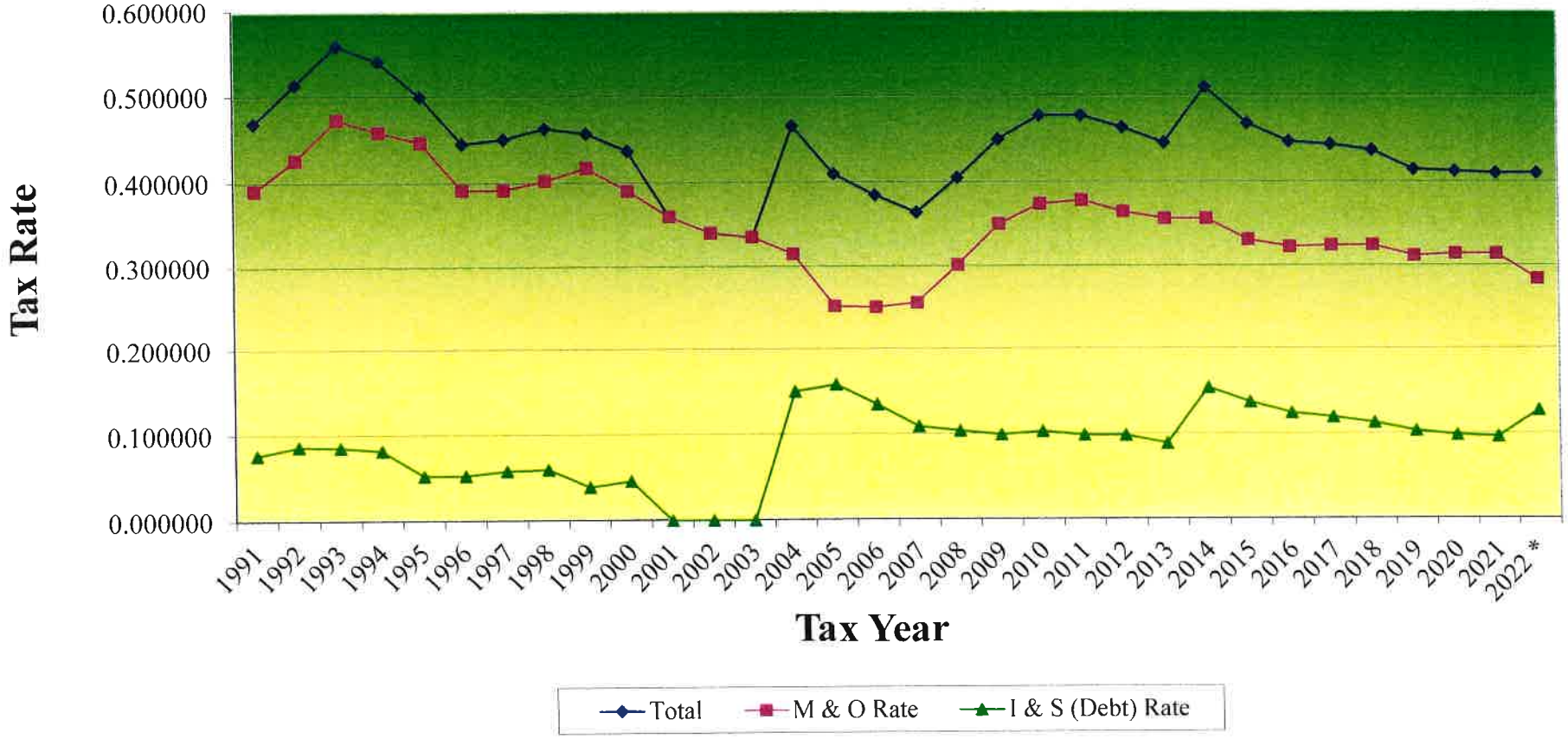
City of Live Oak
Information Technology
Department Organizational Chart

Summary – All Funds

CITY OF LIVE OAK
PROPOSED BUDGET 2022/2023
SUMMARY - ALL FUNDS

	Estimated Beginning Balance Oct. 1, 2022	Estimated Revenues	Transfers In	Proposed Expenditures	Transfers Out	Use of Fund Balance	Estimated Ending Balance Sept. 30, 2023
General Fund	$ 16,096,158	$20,186,109	$ 356,500	$17,236,129	$3,306,480	$ 4,423,304	$ 11,672,854
Abatement Fund	13,871	7,000	-	16,000	-	-	4,871
Asset Replacement Fund	2,659,868	20,000	503,375	840,200	-	-	2,343,043
Debt Service Fund	438,401	2,146,029	1,089,242	3,235,271	-	-	438,401
Special Revenue Funds							
Forfeiture Fund	110,635	52,260	-	65,000	-	-	97,895
Federal/State Grants Fund	-	-	-	-	-	-	-
Child Safety Fund	129,957	16,200	-	22,800	-	-	123,357
Court Technology Fund	116,872	14,000	-	26,000	-	-	104,872
Court Security Fund	50,779	10,500	-	25,200	-	-	36,079
Hotel Occupancy Tax Fund	1,190,479	530,000	-	575,000	-	-	1,145,479
Emergency Radio Sys Fund	110,720	37,200	-	22,170	20,000	-	105,750
PEG Fund	405,004	41,000	-	25,000	-	-	421,004
Alamo Regional SWAT Fund	60,660	45,500	6,500	25,100	-	-	87,560
American Rescue Plan Act	-	-	-	-	-	-	-
Capital Projects Funds							
Capital Projects Fund	2,163,974	1,500	2,891,000	3,699,550	-	-	1,356,924
2022 GO Bond Fund	17,862,000	100,000	-	11,778,082	-	-	6,183,918
Enterprise Funds							
Utility Operations Fund	446,654	5,394,600	-	4,801,048	667,245	-	372,961
Utility Dev/R&R Fund	768,731	5,000	310,000	322,000	-	-	761,731
Stormwater Operation Fund	327,241	651,500	-	847,250	35,693	-	95,798
Economic Dev. Corp. Fund	5,153,440	2,673,656	-	979,800	1,127,199	-	5,720,097
Total Funds	$ 48,105,444	$31,932,054	$5,156,617	$44,541,600	$5,156,617	$ 4,423,304	$ 31,072,594

City of Live Oak
Ad Valorem Tax Rates



City of Live Oak
2022/23 Proposed Budget
Ad Valorem Tax Rates

TAX YEAR	FISCAL YEAR	TOTAL	MAINTENANCE & OPERATIONS	INTEREST & SINKING	SALES TAX ADJUSTMENT RATE
1991	1992	0.468600	0.391300	0.077300	
1992	1993	0.513820	0.426700	0.087120	
1993	1994	0.559290	0.473197	0.086093	
1994	1995	0.540940	0.458630	0.082310	
1995	1996	0.500000	0.446960	0.053040	
1996	1997	0.445160	0.391653	0.053507	
1997	1998	0.450340	0.391645	0.058695	
1998	1999	0.462730	0.402442	0.060288	
1999	2000	0.456881	0.417212	0.039669	
2000	2001	0.436881	0.390218	0.046663	
2001	2002	0.360000	0.360000	0.000000	
2002	2003	0.340000	0.340000	0.000000	
2003	2004	0.335000	0.335000	0.000000	
2004	2005	0.465000	0.314837	0.150163	
2005	2006	0.410000	0.251521	0.158479	
2006	2007	0.385000	0.250039	0.134961	
2007	2008	0.364400	0.255248	0.109152	
2008	2009	0.405131	0.301238	0.103893	0.189724
2009	2010	0.449369	0.350000	0.099369	0.183175
2010	2011	0.476783	0.373790	0.102993	0.195554
2011	2012	0.477291	0.378511	0.098780	0.199927
2012	2013	0.463155	0.364903	0.098252	0.198699
2013	2014	0.445401	0.356360	0.089041	0.189909
2014	2015	0.510000	0.356363	0.153637	0.174395
2015	2016	0.467691	0.330927	0.136764	0.174380
2016	2017	0.446837	0.322620	0.124217	0.168724
2017	2018	0.443475	0.324175	0.119300	0.163679
2018	2019	0.437087	0.324394	0.112693	0.157692
2019	2020	0.414686	0.311410	0.103276	0.164434
2020	2021	0.412217	0.313911	0.098306	0.160008
2021	2022	0.410220	0.313724	0.096496	0.176694
2022 *	2023	0.410220	0.283077	0.127143	0.177934

10 – General Fund

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

GENERAL FUND
PROPOSED BUDGET
FISCAL YEAR 2022/2023

Estimated Beginning Fund Balance October 1, 2022:		$16,096,158
Estimated Revenues:		20,542,609

Proposed Expenditures:

Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures
City Council	3,130	19,500	223,000	-	245,630
City Manager's Office	261,125	2,000	39,300	-	302,425
City Secretary's Office	140,325	65,505	354,175	14,320	574,325
Municipal Court	238,525	11,050	129,930	-	379,505
Finance Department	606,500	35,800	191,320	-	833,620
Emergency Management Office	-	2,775	14,060	-	16,835
Police Department	4,517,405	185,695	241,885	566,818	5,511,803
Communication Services	784,400	21,805	61,772	52,500	920,477
Fire & EMS Services	2,607,200	177,630	463,579	219,600	3,468,009
Public Works	406,800	308,415	493,400	385,000	1,593,615
Street Maintenance	383,400	122,415	274,900	-	780,715
Animal Control	237,000	36,303	57,702	95,720	426,725
Parks Maintenance	523,500	74,400	141,700	20,000	759,600
Recreation	176,300	36,300	99,150	-	311,750
Planning & Zoning	125,825	5,600	65,260	-	196,685
Development Services	309,800	9,735	78,035	-	397,570
Information Technology	-	6,850	342,300	167,690	516,840
Transfers Out.	-	-	2,897,500	408,980	3,306,480
Total Expenditures	11,321,235	1,121,778	6,168,968	1,930,628	20,542,609

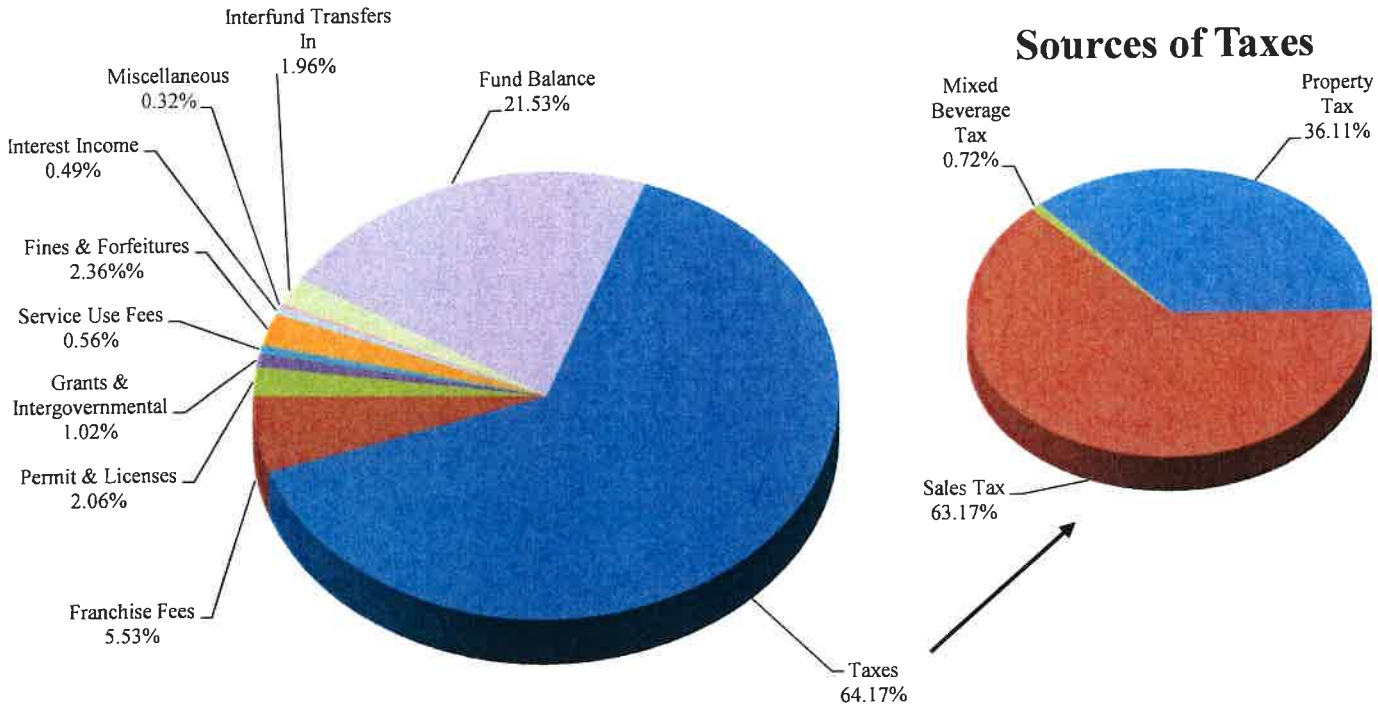
Net Revenues/Expenditures	-
Less Fund Balance Used in 2023 Operations	(4,423,304)
Ending Fund Balance September 30, 2023:	$11,672,854

GENERAL FUND
APPROVED BUDGET
FISCAL YEAR 2021/2022
(AS AMENDED)

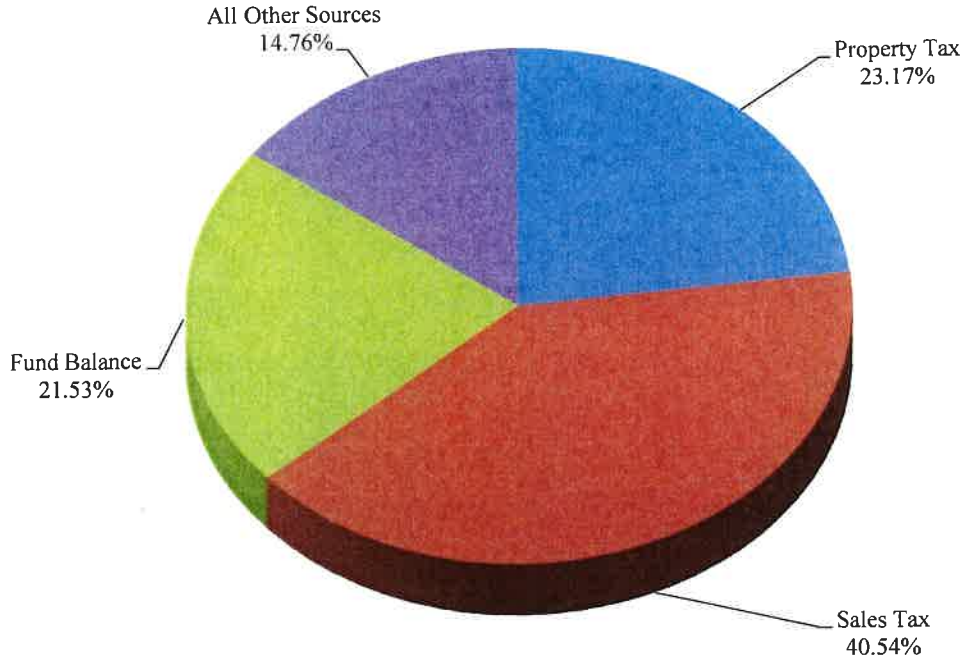
Beginning Fund Balance October 1, 2021:						$12,634,243
Estimated Revenues:					19,152,624	
Approved Expenditures:						
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures	
City Council	3,130	16,200	220,000	-	239,330	
City Manager's Office	326,180	2,000	33,800	-	361,980	
City Secretary's Office	119,160	56,500	329,660	20,500	525,820	
Municipal Court	217,595	10,500	123,890	-	351,985	
Finance Department	579,770	23,150	181,750	-	784,670	
Emergency Management Office	-	2,775	14,060	-	16,835	
Police Department	4,417,250	165,825	249,960	92,923	4,925,958	
Communication Services	715,610	18,500	55,792	-	789,902	
Fire, Inspections & 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	
Leisure Services	174,055	32,300	93,000	30,000	329,355	
Planning & Zoning	123,010	4,000	40,080	-	167,090	
Development Services	306,430	11,745	75,355	7,500	401,030	
Information Technology	-	6,350	339,050	83,285	428,685	
Transfers Out.	-	-	2,456,500	664,169	3,120,669	
Total Expenditures	10,692,280	1,059,270	5,569,831	1,254,126	18,575,507	
Net Revenues/Expenditures						577,117
Less Fund Balance Used in 2022 Operations						-
Ending Fund Balance September 30, 2022:						$13,211,360

City of Live Oak
Proposed Budget - General Fund
Fiscal Year 2022/23

Sources of General Fund Revenue

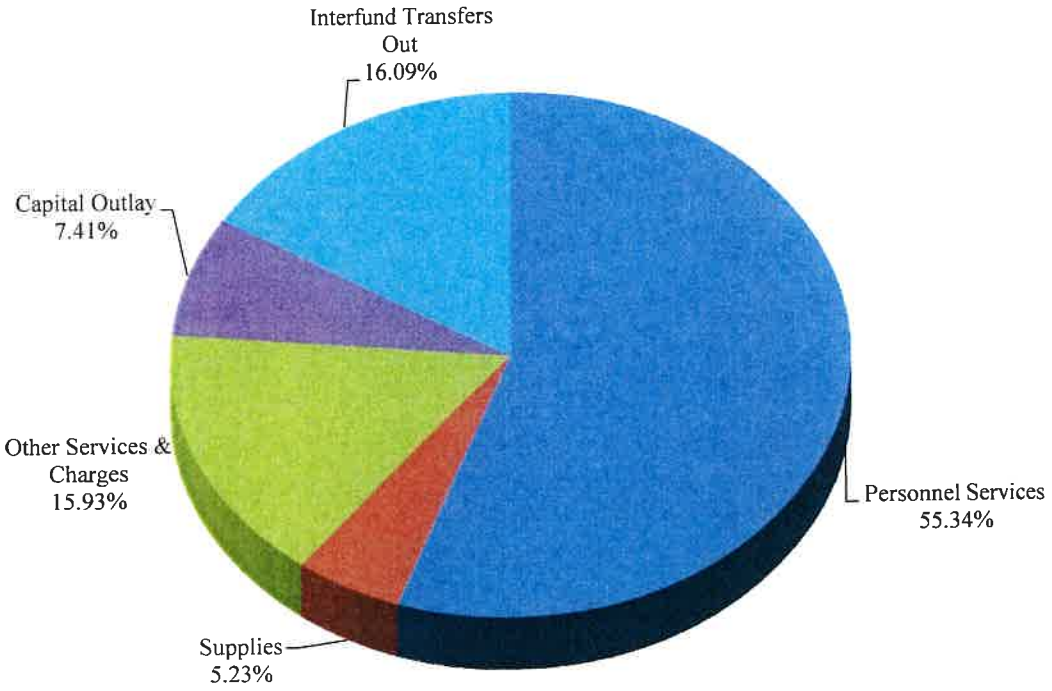


Sources of General Fund Revenue

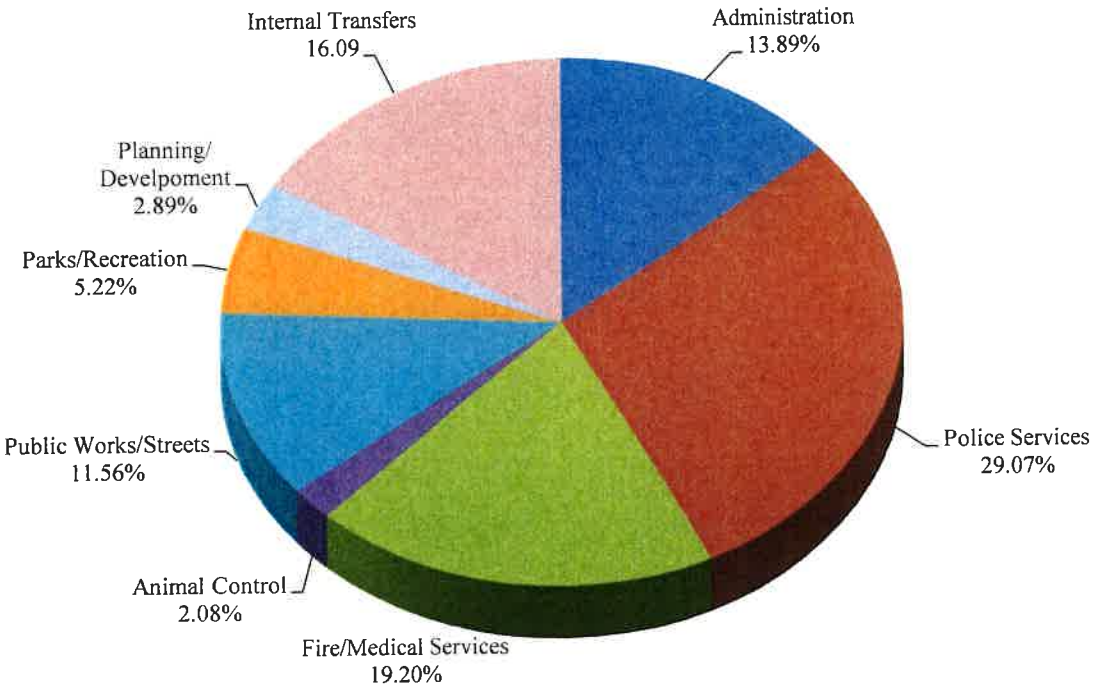


City of Live Oak
Proposed Budget - General Fund
Fiscal Year 2022/23

Uses of General Fund Revenue



Uses of General Fund Revenue



City of Live Oak
General Fund
2022/23 Proposed Budget

	Audited 2020/21 Actual	Current FY 2021/22 Amended Budget	Current FY 2021/22 Projected End-of-Year	Proposed Budget FY 2022/23	Budget Increase/ (Decrease)
REVENUES					
TAXES - AD VALORM					
310.110 Current AdValorem Tax Rev	4,772,890	4,857,762	4,857,762	4,943,039	85,277
310.120 Del'q AdValorem Tax Rev	-	4,000	-	4,000	-
310.700 Penalty/Interest - AdV Tx	-	1,000	-	1,000	-
310.800 Vehicle Inventory Tax Overage	11,781	6,000	24,512	15,000	9,000
310.900 Refunds - AdValorem Taxes	-	(1,000)	-	(1,000)	-
310.912 Incentive - RBFCU	(46,018)	(47,168)	(52,271)	(60,000)	(12,832)
310.913 Incentive - IKEA/LOTC	(121,346)	(131,102)	(127,404)	(142,000)	(10,898)
TOTAL TAXES - AD VALORM	4,617,307	4,689,492	4,702,599	4,760,039	70,547
TAXES - OTHER					
311.300 General Sales/Use Tax Revenue	5,392,937	5,400,888	5,987,498	6,077,310	676,422
311.301 Sales/Use Tax to Reduce AdV Tx	2,696,469	2,700,444	2,993,749	3,038,656	338,212
311.398 Sales Tax Incentive Payment	(579,861)	(655,000)	(632,140)	(789,000)	(134,000)
312.000 Mixed Beverage Tax	72,346	95,000	75,000	95,000	-
TOTAL TAXES - OTHER	7,581,891	7,541,332	8,424,107	8,421,966	880,634
FRANCHISE FEES					
313.100 San Antonio Water System	10,139	10,000	10,500	12,000	2,000
313.200 City Public Service Energy	821,466	810,000	835,000	850,000	40,000
313.300 Waste Management Franchise Fee	88,843	90,000	90,000	90,000	-
313.400 Cable TV Franchise Fees	152,606	145,000	145,000	145,000	-
313.500 Telephone Franchise Fees	19,547	50,000	25,000	35,000	(15,000)
313.600 Universal City Water Franchise	-	5,000	3,000	5,000	-
TOTAL FRANCHISE FEES	1,092,601	1,110,000	1,108,500	1,137,000	27,000
PERMITS & LICENSES					
320.110 Alcoholic Bev Permit Rev	6,892	7,000	6,800	7,000	-
320.210 Food Est Permit Revenue	28,460	35,000	25,000	35,000	-
320.250 Food Handler Training Fee	-	500	-	500	-
320.310 Alarm Permit Revenue	9,850	6,000	6,000	6,000	-
320.810 Cert of Occupancy Revenue	1,400	1,500	1,500	1,500	-
320.830 Solicitors Permit Revenue	385	1,000	500	1,000	-
320.840 Coin Operated Machine Permit	1,455	3,000	2,000	3,000	-
321.100 Contractor Fee Revenue	12,700	35,000	15,000	35,000	-
321.110 Building Permit Revenue	604,670	175,000	300,000	230,000	55,000
321.130 Plumbing Permit	33,956	25,000	25,000	25,000	-
321.140 Electrical Permit	43,338	25,000	25,000	25,000	-
321.150 HVAC Permit	36,687	35,000	35,000	35,000	-

City of Live Oak
General Fund
2022/23 Proposed Budget

		Audited 2020/21 Actual	Current FY 2021/22 Amended Budget	Current FY 2021/22 Projected End-of-Year	Proposed Budget FY 2022/23	Budget Increase/ (Decrease)
REVENUES						
321.170	Sewer/Water Line Repair Permit	-	1,000	-	1,000	-
321.200	Fire Sprinkler Permit	2,359	1,500	2,100	1,500	-
321.300	Animal License Revenue	8,572	3,000	5,000	5,000	2,000
321.400	St/Curb/Sidewalk Permits	-	100	-	100	-
321.900	Demolition Permit	764	500	500	500	-
321.920	Fence Permit Revenue	581	1,000	500	1,000	-
321.990	Miscellaneous Permit Rev	28,555	7,000	15,000	10,000	3,000
	TOTAL PERMITS & LICENSES	820,624	363,100	464,900	423,100	60,000
GRANTS & INTER-GOVT ALLOCATION						
333.230	American Rescue Plan Act Grant	-	4,091,000	4,090,376	-	-
339.100	Dispatch Service Fees	185,000	195,000	190,000	210,000	15,000
	TOTAL GRANTS & INTER-GOVT	185,000	4,286,000	4,280,376	210,000	15,000
SERVICE USE FEES						
341.300	Zoning/Subdivision Fees - Plat	3,195	1,000	8,000	1,500	500
342.115	Vehicle Storage Revenue	7,760	8,000	7,800	8,000	-
342.410	Reinspection Revenue	22,450	15,000	25,000	20,000	5,000
342.510	Animal Impound Revenue	2,083	5,000	3,500	5,000	-
342.520	Euthanasia/Adoption Fees	4,560	3,500	5,500	4,500	1,000
347.000	Recreational Events	-	1,000	750	1,000	-
347.101	Father/Daughter Dance	-	3,000	1,350	3,000	-
347.103	Holiday Camp	-	300	-	300	-
347.104	Senior Programs	-	200	-	200	-
347.200	Swimming Pool Daily Admissions	32,311	25,000	30,000	30,000	5,000
347.202	Pool Passes	3,331	5,000	4,000	5,000	-
347.203	Swim Lessons	-	3,000	1,000	3,000	-
347.204	Swimming Pool Private Parties	800	2,500	1,000	2,500	-
347.500	Facilities Use Fees	18,847	23,000	20,000	23,000	-
347.900	Fund Raising Event Revenue	-	8,000	-	8,000	-
349.901	Out-of-town fee	392	100	200	100	-
349.930	N.S.F. Check Fees	-	100	-	100	-
	TOTAL SERVICE USE FEES	95,729	103,700	108,100	115,200	11,500
FINES & FORFEITURES						
350.100	Municipal Court Fines	397,752	360,000	356,000	360,000	-
350.400	State Court Cost Fees	16,502	15,000	15,000	15,000	-
350.500	Local Court Cost Revenue	25,664	30,000	26,000	30,000	-
350.700	Warrant Fees	67,121	65,000	58,000	65,000	-
350.800	City Fee	3,684	5,000	3,500	5,000	-
350.900	Miscellaneous Court Revenue	227	1,000	500	1,000	-

City of Live Oak
General Fund
2022/23 Proposed Budget

		Audited 2020/21 Actual	Current FY 2021/22 Amended Budget	Current FY 2021/22 Projected End-of-Year	Proposed Budget FY 2022/23	Budget Increase/ (Decrease)
REVENUES						
350.901	Local Truancy Prev/Div Fund	8,098	-	9,000	8,000	8,000
350.902	Municipal Jury Fund	162	-	200	-	-
	TOTAL FINES & FORFEITURES	519,210	476,000	468,200	484,000	8,000
INTEREST & MISCELLANEOUS						
360.000	Interest Revenue	10,247	125,000	50,000	100,000	(25,000)
364.000	Sale/Damage Fixed Assets	480	10,000	2,000	10,000	-
364.110	Photocopy Revenue (Open Rec)	2,029	4,000	2,000	4,000	-
370.500	Recycling Revenue	3,043	12,000	12,000	12,000	-
370.900	Miscellaneous Revenue	60,821	30,000	55,000	40,000	10,000
370.910	Cash Over(Short)	(117)	-	19	-	-
370.920	Donations - Miscellaneous	1,081	-	1,000	-	-
370.930	Donations - Police Reserves	-	-	-	-	-
370.931	Donations - Police	19,794	-	-	-	-
370.932	Donations - Fire	1,159	-	115	-	-
	TOTAL INTEREST & MISCELLANEOUS	98,537	181,000	122,134	166,000	(15,000)
INTER-FUND REVENUES						
383.300	Utility Auto Shop Alloc	11,000	15,000	15,000	15,000	-
384.100	Unreserved Fund Balance	-	-	-	4,423,304	4,423,304
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	20,000	20,000	20,000	20,000	-
384.800	Utility Overhead Alloc	111,500	171,500	171,500	171,500	-
	TOTAL INTER-FUND REVENUES	338,000	402,000	402,000	4,825,304	4,423,304
TOTAL REVENUES		15,348,899	19,152,624	20,080,916	20,542,609	5,480,985

City of Live Oak
General Fund
2022/23 Proposed Budget

	Audited 2020/21 Actual	Current FY 2021/22 Amended Budget	Current FY 2021/22 Projected End-of-Year	Proposed Budget FY 2022/23	Budget Increase/ (Decrease)
CITY COUNCIL					
PERSONNEL SERVICES					
401.100 Council Compensation	2,560	3,000	2,300	3,000	-
401.240 Workers Compensation	120	130	122	130	-
TOTAL PERSONNEL SERVICES	2,680	3,130	2,422	3,130	-
SUPPLIES EXPENSES					
401.310 Office Supplies	288	1,200	1,500	1,500	300
401.395 Rec/Community Activities	2,710	15,000	35,000	18,000	3,000
TOTAL SUPPLIES EXPENSES	2,998	16,200	36,500	19,500	3,300
OTHER SERVICES & CHARGES					
401.425 Conferences & Training	2,151	20,000	19,000	23,000	3,000
401.480 Contingencies	-	200,000	-	200,000	-
TOTAL OTHER SERVICES & CHARGES	2,151	220,000	19,000	223,000	3,000
TOTAL 401-CITY COUNCIL	7,829	239,330	57,922	245,630	6,300

City of Live Oak
General Fund
2022/23 Proposed Budget

	Audited 2020/21 Actual	Current FY 2021/22 Amended Budget	Current FY 2021/22 Projected End-of-Year	Proposed Budget FY 2022/23	Budget Increase/ (Decrease)
CITY MANAGER'S OFFICE					
PERSONNEL SERVICES					
402.100 Salaries	186,267	243,425	243,000	189,000	(54,425)
402.199 Overtime	246	500	250	-	(500)
402.200 F.I.C.A. Taxes	11,927	18,800	17,000	15,000	(3,800)
402.210 Group Insurance	12,148	12,900	13,000	16,500	3,600
402.230 Retirement	34,297	50,180	45,000	40,250	(9,930)
402.240 Workers Comp Insurance	323	375	352	375	-
TOTAL PERSONNEL SERVICES	245,208	326,180	318,602	261,125	(65,055)
SUPPLIES EXPENSES					
402.310 Office Supplies	-	1,000	750	1,000	-
402.330 Minor Tools & Equipment	43	1,000	150	1,000	-
TOTAL SUPPLIES EXPENSES	43	2,000	900	2,000	-
OTHER SERVICES & CHARGES					
402.425 Conferences & Training	1,495	9,000	4,500	9,000	-
402.426 City-Wide Training	2,000	5,000	-	5,000	-
402.480 Contingencies	6,500	10,000	22,000	15,000	5,000
402.485 Dues & Publications	1,943	2,000	3,500	2,500	500
402.486 Auto Allowance	7,800	7,800	7,800	7,800	-
TOTAL OTHER SERVICES & CHARGES	19,738	33,800	37,800	39,300	5,500
TOTAL 402-CITY MANAGER'S OFFICE	264,989	361,980	357,302	302,425	(59,555)

City Manager

Positions	FY 2022	FY 2023
City Manager	1.0	1.0
EDC Manager	0.0	0.2
Executive Assistant	0.2	0.0
Total Positions	**1.2**	**1.2**

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

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
City Manager	35	$156,516	$197,336	$238,157
EDC Manager	18	$68,287	$86,097	$103,907

City of Live Oak
General Fund
2022/23 Proposed Budget

	Audited 2020/21 Actual	Current FY 2021/22 Amended Budget	Current FY 2021/22 Projected End-of-Year	Proposed Budget FY 2022/23	Budget Increase/ (Decrease)
CITY SECRETARY'S OFFICE					
PERSONNEL SERVICES					
405.100 Salaries	89,739	93,945	93,945	101,000	7,055
405.200 F.I.C.A. Taxes	7,074	7,260	7,200	7,800	540
405.210 Group Insurance	433	750	502	12,800	12,050
405.230 Retirement	17,415	16,980	16,980	18,500	1,520
405.240 Workers Comp Insurance	207	225	211	225	-
TOTAL PERSONNEL SERVICES	114,868	119,160	118,838	140,325	21,165
SUPPLIES EXPENSES					
405.310 Office Supplies	3,649	5,400	5,000	5,555	155
405.320 Postage	17,996	15,000	17,000	17,000	2,000
405.330 Minor Tools & Equipment	1,000	1,000	500	3,250	2,250
405.390 Election Expense	7,246	13,000	6,000	13,000	-
405.392 Employee Relations	4,053	22,100	22,100	26,700	4,600
TOTAL SUPPLIES EXPENSES	33,944	56,500	50,600	65,505	9,005
OTHER SERVICES & CHARGES					
405.400 Professional Fees	66,723	89,600	70,000	89,600	-
405.415 Telephone	65,671	43,600	55,000	55,600	12,000
405.425 Conferences & Training	1,085	3,000	1,000	2,465	(535)
405.430 Legal Notices	7,442	14,000	7,000	13,500	(500)
405.450 Equipment Maintenance	24,589	28,000	22,000	25,000	(3,000)
405.470 Equipment Rental	4,148	4,800	4,500	4,800	-
405.475 Property & Liability Ins	132,057	136,000	143,000	152,000	16,000
405.480 Contingencies	-	300	-	500	200
405.485 Dues & Publications	6,942	10,360	10,360	10,710	350
405.494 Unemployment Expense	(771)	-	-	-	-
TOTAL OTHER SERVICES & CHARGES	307,886	329,660	312,860	354,175	24,515
CAPITAL OUTLAY					
405.591 Software	2,476	6,000	6,000	5,990	(10)
405.579 Office Machines	-	14,500	14,240	8,330	(6,170)
TOTAL CAPITAL OUTLAY	2,476	20,500	20,240	14,320	(6,180)
TOTAL 405-CITY SECRETARY'S OFFICE	459,174	525,820	502,538	574,325	48,505

City Secretary

Positions	FY 2022	FY 2023
City Secretary	1.0	1.0
Total Positions	1.0	1.0

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

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
City Secretary	18	$68,287	$86,097	$103,907

City of Live Oak
General Fund
2022/23 Proposed Budget

	Audited 2020/21 Actual	Current FY 2021/22 Amended Budget	Current FY 2021/22 Projected End-of-Year	Proposed Budget FY 2022/23	Budget Increase/ (Decrease)
MUNICIPAL COURT					
PERSONNEL SERVICES					
430.100 Salaries	108,378	135,490	120,000	152,000	16,510
430.110 Part-time	9,496	-	-	-	-
430.199 Overtime	1,109	4,000	2,500	4,000	-
430.200 F.I.C.A. Taxes	8,474	10,860	9,100	12,000	1,140
430.210 Group Insurance	29,839	41,750	24,000	41,750	-
430.230 Retirement	19,981	25,220	21,000	28,500	3,280
430.240 Workers Comp Insurance	230	275	258	275	-
TOTAL PERSONNEL SERVICES	177,507	217,595	176,858	238,525	20,930
SUPPLIES EXPENSES					
430.300 Uniforms & Clothing	280	500	250	550	50
430.310 Office Supplies	3,681	6,500	3,600	6,500	-
430.330 Minor Tools & Equipment	1,148	3,500	1,500	4,000	500
TOTAL SUPPLIES EXPENSES	5,109	10,500	5,350	11,050	550
OTHER SERVICES & CHARGES					
430.400 Professional Fees	85,849	97,000	91,000	100,000	3,000
430.410 Warrant Collection Fees	907	12,000	5,000	12,000	-
430.412 Credit Card Fees	17,798	12,000	15,000	15,000	3,000
430.425 Conferences & Training	506	2,200	750	2,200	-
430.480 Contingencies	-	250	-	250	-
430.485 Dues & Publications	269	440	300	480	40
TOTAL OTHER SERVICES & CHARGES	105,329	123,890	112,050	129,930	6,040
CAPITAL OUTLAY					
430.578 Office Furniture	1,304	-	-	-	-
TOTAL CAPITAL OUTLAY	1,304	-	-	-	-
TOTAL 430-MUNICIPAL COURT	289,249	351,985	294,258	379,505	27,520

Municipal Court

Positions	FY 2022	FY 2023
Clerk of Court	1.0	1.0
Deputy Court Clerk	2.0	2.0
Total Positions	**3.0**	**3.0**

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

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Clerk of Court	9	$44,019	$55,499	$66,979
Deputy Court Clerk	5	$36,214	$45,659	$55,104

City of Live Oak
General Fund
2022/23 Proposed Budget

	Audited 2020/21 Actual	Current FY 2021/22 Amended Budget	Current FY 2021/22 Projected End-of-Year	Proposed Budget FY 2022/23	Budget Increase/ (Decrease)
FINANCE					
PERSONNEL SERVICES					
470.100 Salaries	298,499	394,350	386,000	431,750	37,400
470.199 Overtime	200	1,000	750	1,000	-
470.200 F.I.C.A. Taxes	20,909	31,150	29,000	34,000	2,850
470.210 Group Insurance	58,371	81,000	60,000	60,000	(21,000)
470.230 Retirement	54,826	71,520	68,000	79,000	7,480
470.240 Workers Comp Insurance	553	750	704	750	-
TOTAL PERSONNEL SERVICES	433,358	579,770	544,454	606,500	26,730
SUPPLIES EXPENSES					
470.310 Office Supplies	7,237	6,150	6,000	6,600	450
470.330 Minor Tools & Equipment	2,268	3,000	3,000	3,000	-
470.392 Employee Relations	1,223	5,000	5,000	8,200	3,200
470.397 Safety Committee	5,677	9,000	8,600	18,000	9,000
TOTAL SUPPLIES EXPENSES	16,405	23,150	22,600	35,800	12,650
OTHER SERVICES & CHARGES					
470.400 Professional Fees	82,451	108,000	85,000	109,200	1,200
470.405 Property Appraisal	27,368	32,000	30,000	34,000	2,000
470.406 Tax Assessor/Collector	10,363	11,500	12,587	14,000	2,500
470.408 Personnel Testing & Qualif	7,428	9,400	7,250	9,400	-
470.425 Conferences and Training	901	11,000	9,000	12,570	1,570
470.480 Contingencies	-	2,000	-	2,000	-
470.484 Bank Charges	6,211	5,700	6,000	8,000	2,300
470.485 Dues & Publications	3,013	2,150	2,100	2,150	-
TOTAL OTHER SERVICES & CHARGES	137,735	181,750	151,937	191,320	9,570
TOTAL 470-FINANCE	587,498	784,670	718,991	833,620	48,950

Finance Department

Positions	FY 2022	FY 2023
Director of Finance and Administrative Services	1.0	1.0
Accounting and Human Resources Manager	1.0	1.0
Purchasing and Grant Coordinator	1.0	1.0
Human Resources Generalist	1.0	1.0
Accounting and Payroll Specialist	1.0	1.0
Receptionist	1.0	1.0
Total Positions	**6.0**	**6.0**

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

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Director of Finance and Administrative Services	26	$100,891	$127,205	$153,518
Accounting and Human Resources Manager	18	$68,287	$86,097	$103,907
Purchasing and Grant Coordinator	10	$46,220	$58,274	$70,328
Human Resources Generalist	10	$46,220	$58,274	$70,328
Accounting and Payroll Specialist	5	$36,214	$45,659	$55,104
Receptionist	4	$34,490	$43,485	$52,480

City of Live Oak
General Fund
2022/23 Proposed Budget

	Audited 2020/21 Actual	Current FY 2021/22 Amended Budget	Current FY 2021/22 Projected End-of-Year	Proposed Budget FY 2022/23	Budget Increase/ (Decrease)
EMERGENCY MANAGEMENT					
SUPPLIES EXPENSES					
520.300 Uniforms	-	250	100	250	-
520.310 Office Supplies	-	325	100	325	-
520.330 Minor Tools & Equipment	-	1,000	-	1,000	-
520.337 Public Education Materials	-	1,200	-	1,200	-
TOTAL SUPPLIES EXPENSES	-	2,775	200	2,775	-
OTHER SERVICES & CHARGES					
520.400 Professional Services	8,966	10,000	9,000	10,000	-
520.415 Telephone	433	310	310	310	-
520.425 Conferences & Training	-	3,000	1,200	3,000	-
520.450 Equipment Maintenance	-	200	-	200	-
520.485 Dues & Publications	-	550	-	550	-
TOTAL OTHER SERVICES & CHARGES	9,399	14,060	10,510	14,060	-
TOTAL 520-EMERGENCY MANAGEMENT	9,399	16,835	10,710	16,835	-

City of Live Oak
General Fund
2022/23 Proposed Budget

	Audited 2020/21 Actual	Current FY 2021/22 Amended Budget	Current FY 2021/22 Projected End-of-Year	Proposed Budget FY 2022/23	Budget Increase/ (Decrease)
POLICE DEPARTMENT					
PERSONNEL SERVICES					
530.100 Salaries - Police	2,631,752	2,877,250	2,650,000	2,929,905	52,655
530.101 Holiday Pay	93,161	88,000	80,000	92,500	4,500
530.199 Overtime	109,130	132,600	165,000	139,000	6,400
530.200 F.I.C.A. Taxes	204,982	242,000	210,000	242,000	-
530.210 Group Insurance	420,279	460,000	425,000	477,000	17,000
530.230 Retirement	528,316	556,400	522,000	575,000	18,600
530.240 Workers Comp Insurance	55,307	61,000	57,285	62,000	1,000
TOTAL PERSONNEL SERVICES	4,042,927	4,417,250	4,109,285	4,517,405	100,155
SUPPLIES EXPENSES					
530.300 Uniform Cleaning Allowance	30,150	31,500	30,000	31,500	-
530.301 Uniform Purchases	23,068	36,625	25,000	38,925	2,300
530.310 Office Supplies	6,036	7,800	3,000	8,500	700
530.311 K-9 Supplies	9,347	9,900	15,000	10,630	730
530.330 Minor Tools & Equipment	29,512	28,000	28,000	46,560	18,560
530.337 Civic & Educational Prog Suppl	7,244	8,500	5,500	8,500	-
530.338 Operating Supplies	21,486	43,500	30,000	41,080	(2,420)
TOTAL SUPPLIES EXPENSES	126,843	165,825	136,500	185,695	19,870
OTHER SERVICES & CHARGES					
530.400 Professional Services	8,475	16,000	5,000	16,000	-
530.401 Investigation Fees	15,595	22,000	12,000	22,000	-
530.402 San Antonio Magistrate Fees	-	3,000	-	3,000	-
530.412 Wrecker Service	20,900	6,000	-	6,000	-
530.413 Jail Fees	-	10,000	500	10,000	-
530.415 Telephone	23,589	23,370	20,000	23,985	615
530.416 Air Time - Mobile Data Term	16,379	15,360	15,000	15,360	-
530.425 Conferences & Training	41,277	50,700	50,700	50,700	-
530.426 LEOCE Training	1,959	-	-	-	-
530.450 Equipment Maintenance	51,114	68,750	38,000	58,240	(10,510)
530.470 Equipment Rental	5,588	6,180	5,352	6,180	-
530.480 Contingencies	4,495	18,000	-	20,000	2,000
530.483 Other Expense	3,419	4,950	3,000	4,950	-
530.485 Dues & Publications	4,430	5,650	5,000	5,470	(180)
TOTAL OTHER SERVICES & CHARGES	197,220	249,960	154,552	241,885	(8,075)

City of Live Oak
General Fund
2022/23 Proposed Budget

	Audited 2020/21 Actual	Current FY 2021/22 Amended Budget	Current FY 2021/22 Projected End-of-Year	Proposed Budget FY 2022/23	Budget Increase/ (Decrease)
POLICE DEPARTMENT					
CAPITAL OUTLAY					
530.583 Safety Equipment	6,263	54,810	46,000	33,830	(20,980)
530.595 Other Capital	6,119	27,125	27,125	522,000	494,875
530.651 PD Donation Expenditures	31,602	10,988	-	10,988	-
TOTAL CAPITAL OUTLAY	43,984	92,923	73,125	566,818	473,895
TOTAL 530-POLICE DEPARTMENT	4,410,974	4,925,958	4,473,462	5,511,803	585,845

Police Department

Positions	FY 2022	FY 2023
Police Chief	1.0	1.0
Assistant Police Chief	1.0	1.0
Police Lieutenant	1.0	2.0
Police Sergeant/Police Sergeant - Detective	8.0	8.0
Police Corporal /Warrant Officer	6.0	7.0
Police Officer	18.0	16.0
Crime Victims Liason/Crime Intelligence Analyst	1.0	1.0
Administrative Assistant	1.0	1.0
Police Records Specialist	1.0	1.0
Property and Evidence Room Technician	1.0	1.0
Total Positions	**39.00**	**39.00**

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

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Police Chief	26	$100,891	$127,205	$153,518
Assistant Police Chief	P-5	$97,187	$117,590	$137,992
Police Lieutenant	P-4	$84,650	$95,441	$106,231
Police Sergeant/Police Sergeant - Detective	P-3	$67,785	$80,841	$93,898
Police Corporal /Warrant Officer	P-2	$62,139	$71,036	$79,932
Police Officer	P-1	$55,530	$63,480	$71,430
Crime Victims Liason/Crime Intelligence Analyst	10	$46,220	$58,274	$70,328
Administrative Assistant	7	$39,926	$50,339	$60,752
Police Records Specialist	7	$39,926	$50,339	$60,752
Property and Evidence Room Technician	7	$39,926	$50,339	$60,752

City of Live Oak
General Fund
2022/23 Proposed Budget

	Audited 2020/21 Actual	Current FY 2021/22 Amended Budget	Current FY 2021/22 Projected End-of-Year	Proposed Budget FY 2022/23	Budget Increase/ (Decrease)
COMMUNICATION SERVICES					
PERSONNEL SERVICES					
535.100 Salaries	381,538	441,760	430,000	496,000	54,240
535.101 Holiday Pay	19,938	22,000	20,000	23,000	1,000
535.199 Overtime	38,501	25,000	45,000	35,000	10,000
535.200 F.I.C.A. Taxes	31,483	37,300	37,000	43,000	5,700
535.210 Group Insurance	90,702	100,500	78,000	85,000	(15,500)
535.230 Retirement	80,868	87,850	87,850	101,000	13,150
535.240 Workers Comp Insurance	922	1,200	1,127	1,400	200
TOTAL PERSONNEL SERVICES	643,952	715,610	698,977	784,400	68,790
SUPPLIES EXPENSES					
535.301 Uniform Purchases	2,333	3,600	3,000	4,700	1,100
535.310 Office Supplies	2,953	5,000	3,500	6,000	1,000
535.330 Minor Tools & Equipment	4,478	9,900	6,000	11,105	1,205
TOTAL SUPPLIES EXPENSES	9,764	18,500	12,500	21,805	3,305
OTHER SERVICES & CHARGES					
535.415 Cell Phone Expense	1,127	1,872	1,000	1,872	-
535.416 Air Cards	495	960	500	960	-
535.425 Conferences & Training	6,678	19,300	6,700	20,800	1,500
535.450 Equipment Maintenance	19,121	19,400	15,000	23,880	4,480
535.470 Equipment Rental	970	3,560	900	3,560	-
535.480 Contingencies	-	9,500	-	9,500	-
535.485 Dues and Publications	1,045	1,200	1,045	1,200	-
TOTAL OTHER SERVICES & CHARGES	29,436	55,792	25,145	61,772	5,980
CAPITAL OUTLAY					
535.574 Communications Equipment	-	-	-	52,500	52,500
TOTAL CAPITAL OUTLAY	-	-	-	52,500	52,500
TOTAL 535-COMMUNICATION SERVICES	683,152	789,902	736,622	920,477	130,575

Communication Services

Positions		FY 2022	FY 2023
Telecommunications Shift Supervisor		2.0	2.0
Telecommunications Officer		8.0	8.0
	Total Positions	**10.0**	**10.0**

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

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Telecommunications Shift Supervisor	11	$48,530	$61,188	$73,845
Telecommunications Officer	8	$41,922	$52,856	$63,790

City of Live Oak
General Fund
2022/23 Proposed Budget

	Audited 2020/21 Actual	Current FY 2021/22 Amended Budget	Current FY 2021/22 Projected End-of-Year	Proposed Budget FY 2022/23	Budget Increase/ (Decrease)
FIRE & EMS SERVICES					
PERSONNEL SERVICES					
540.100 Salaries	1,310,917	1,509,410	1,430,000	1,635,000	125,590
540.101 Holiday Pay	57,247	64,000	57,000	67,200	3,200
540.199 Overtime	112,506	100,000	145,000	115,000	15,000
540.200 F.I.C.A. Taxes	107,349	129,050	125,000	140,000	10,950
540.210 Group Insurance	237,443	349,000	250,000	288,000	(61,000)
540.230 Retirement	274,507	300,600	300,000	330,000	29,400
540.240 Workers Comp Insurance	23,045	31,000	29,112	32,000	1,000
TOTAL PERSONNEL SERVICES	2,123,014	2,483,060	2,336,112	2,607,200	124,140
SUPPLIES EXPENSES					
540.300 Uniform Cleaning Allowance	12,750	14,400	14,400	14,400	-
540.301 Uniforms Purchases	22,893	24,365	24,365	30,480	6,115
540.310 Office Supplies	15,410	21,270	20,000	20,750	(520)
540.330 Minor Tools & Equipment	72,448	96,290	80,000	72,800	(23,490)
540.337 Public Education Supplies	3,833	5,000	4,000	5,000	-
540.340 Rescue Supplies	7,809	12,460	10,000	15,165	2,705
540.378 Station Maint Supplies	19,076	19,035	19,000	19,035	-
TOTAL SUPPLIES EXPENSES	154,219	192,820	171,765	177,630	(15,190)
OTHER SERVICES & CHARGES					
540.400 Professional Fees	10,210	12,240	11,400	12,240	-
540.407 Haz Mat Response Team	1,000	1,000	1,000	1,000	-
540.411 Schertz Ambulance Service	246,256	280,241	261,672	273,764	(6,477)
540.415 Telephone	5,019	5,100	5,000	5,100	-
540.416 Air Time - Mobile Data Term	6,440	7,631	6,500	8,880	1,249
540.425 Conferences & Training	26,142	32,725	32,725	48,000	15,275
540.450 Equipment Maintenance	26,997	32,760	37,000	47,260	14,500
540.480 Contingencies	5,043	20,000	10,000	60,000	40,000
540.485 Dues & Publications	6,382	6,835	6,200	7,335	500
TOTAL OTHER SERVICES & CHARGES	333,489	398,532	371,497	463,579	65,047
CAPITAL OUTLAY					
540.530 Buildings & Structures	-	-	-	45,000	45,000
540.580 Operating Equipment	56,800	151,485	33,965	174,600	23,115
540.651 FD Donation Expenditures	3,610	41,889	41,889	-	(41,889)
TOTAL CAPITAL OUTLAY	60,410	193,374	75,854	219,600	26,226
TOTAL 540-FIRE & EMS SERVICES	2,671,132	3,267,786	2,955,228	3,468,009	200,223

Fire & EMS Services

Positions	FY 2022	FY 2023
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 *	12.0	12.0
Fire Inspector	1.0	1.0
Total Positions	**24.0**	**24.0**

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

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Fire Chief	26	$100,891	$127,205	$153,518
Assistant Fire Chief	F-5	$88,532	$105,585	$122,638
Fire Captain	F-4	$72,793	$82,072	$91,351
Fire Lieutenant	F-3	$68,682	$76,386	$84,090
Fire Lieutenant 2nd Class	F-2	$52,477	$60,834	$69,191
Firefighter/EMT	F-1	$48,152	$52,835	$57,518
Fire Inspector	13	$53,505	$67,459	$81,414

City of Live Oak
General Fund
2022/23 Proposed Budget

	Audited 2020/21 Actual	Current FY 2021/22 Amended Budget	Current FY 2021/22 Projected End-of-Year	Proposed Budget FY 2022/23	Budget Increase/ (Decrease)
PUBLIC WORKS ADMINISTRATION					
PERSONNEL SERVICES					
560.100 Salaries	242,882	257,600	257,000	283,500	25,900
560.199 Overtime	2,564	2,500	2,500	2,500	-
560.200 F.I.C.A. Taxes	17,341	20,300	19,000	22,000	1,700
560.210 Group Insurance	47,638	50,500	41,000	42,000	(8,500)
560.230 Retirement	45,115	46,710	46,250	52,800	6,090
560.240 Workers Comp Insurance	3,687	4,000	3,757	4,000	-
TOTAL PERSONNEL SERVICES	359,227	381,610	369,507	406,800	25,190
SUPPLIES EXPENSES					
560.300 Uniforms	1,935	2,415	2,000	2,415	-
560.310 Office Supplies	1,688	2,000	2,000	2,000	-
560.330 Minor Tools & Equip	4,413	7,000	4,000	7,000	-
560.333 Petroleum Products	112,130	157,000	157,000	165,000	8,000
560.336 Janitorial Supplies	8,286	11,000	9,000	11,000	-
560.350 Safety Supplies	-	1,000	-	1,000	-
560.357 Construction & Maintenance	82,927	120,000	105,000	120,000	-
TOTAL SUPPLIES EXPENSES	211,379	300,415	279,000	308,415	8,000
OTHER SERVICES & CHARGES					
560.400 Professional Fees	1,075	30,000	2,500	30,000	-
560.402 Certifications & Testing	50	400	50	400	-
560.415 Telephone	6,182	5,400	5,400	5,400	-
560.417 Janitorial Services	58,241	70,000	60,000	70,000	-
560.425 Conferences & Training	195	1,000	600	1,000	-
560.440 Utilities	107,146	115,000	110,000	115,000	-
560.445 Contract Maintenance	46,473	67,300	50,000	67,300	-
560.458 Vehicle Maint Services	69,432	90,000	75,000	90,000	-
560.460 Vehicle Rehabilitation	-	2,000	-	2,000	-
560.461 Emergency Contingencies	-	95,000	-	110,000	15,000
560.480 Contingencies	-	1,000	-	1,000	-
560.485 Dues & Publications	1,197	1,300	1,200	1,300	-
TOTAL OTHER SERVICES & CHARGES	289,991	478,400	304,750	493,400	15,000
CAPITAL OUTLAY					
560.530 Buildings & Structures	9,813	105,000	105,000	225,000	120,000
560.570 Equipment	17,345	16,000	15,000	160,000	144,000
TOTAL CAPITAL OUTLAY	27,158	121,000	120,000	385,000	264,000
TOTAL 560-PUBLIC WORKS ADMIN	887,755	1,281,425	1,073,257	1,593,615	312,190

Public Works - Administration

Positions	FY 2022	FY 2023
Director of Public Works	0.5	0.5
Administrative Assistant	0.5	0.5
Fleet Services Supervisor	1.0	1.0
Mechanic	1.0	1.0
Facilities Project Manager	1.0	1.0
Total Positions	**4.0**	**4.0**

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

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Director of Public Works	26	$100,891	$127,205	$153,518
Fleet Services Supervisor	11	$48,530	$61,188	$73,845
Facilities Project Manager	9	$44,019	$55,499	$66,979
Administrative Assistant	7	$39,926	$50,339	$60,752
Mechanic	6	$38,025	$47,942	$57,859

City of Live Oak
General Fund
2022/23 Proposed Budget

	Audited 2020/21 Actual	Current FY 2021/22 Amended Budget	Current FY 2021/22 Projected End-of-Year	Proposed Budget FY 2022/23	Budget Increase/ (Decrease)
STREET MAINTENANCE					
PERSONNEL SERVICES					
562.100 Salaries	132,537	140,600	140,400	242,750	102,150
562.199 Overtime	977	3,000	1,850	3,000	-
562.200 F.I.C.A. Taxes	9,030	11,600	10,500	19,150	7,550
562.210 Group Insurance	44,573	29,250	34,500	64,000	34,750
562.230 Retirement	24,538	27,220	26,000	45,500	18,280
562.240 Workers Comp Insurance	6,452	7,000	6,574	9,000	2,000
TOTAL PERSONNEL SERVICES	218,107	218,670	219,824	383,400	164,730
SUPPLIES EXPENSES					
562.300 Uniform Rental	300	2,415	500	2,415	-
562.330 Minor Tools & Equipment	5,049	4,000	4,000	4,000	-
562.350 Safety Supplies	211	1,000	500	1,000	-
562.357 Construction & Maint	28,039	30,000	15,000	30,000	-
562.380 Street Maint Materials	80,277	75,000	60,000	85,000	10,000
TOTAL SUPPLIES EXPENSES	113,876	112,415	80,000	122,415	10,000
OTHER SERVICES & CHARGES					
562.400 Professional Fees	7,360	50,000	40,000	10,000	(40,000)
562.425 Conferences & Training	-	1,400	200	1,400	-
562.440 Utilities	89,904	110,000	110,000	110,000	-
562.445 Contract Maintenance	29,467	35,000	25,000	35,000	-
562.470 Equipment Rentals	5,841	18,000	6,400	18,000	-
562.461 Emergency Contingencies	-	80,000	-	100,000	20,000
562.480 Contingencies	-	500	-	500	-
TOTAL OTHER SERVICES & CHARGES	132,572	294,900	181,600	274,900	(20,000)
TOTAL 562-STREET MAINTENANCE	464,555	625,985	481,424	780,715	154,730

Public Works - Street Maintenance

Positions	FY 2022	FY 2023
Assistant Public Works Director	0.0	0.5
Crew Leader	1.0	1.0
Heavy Equipment Operator	2.0	2.0
Street Maintenance Worker	0.0	1.0
Total Positions	**3.0**	**4.5**

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

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Assistant Public Works Director	23	$87,154	$109,885	$132,615
Crew Leader	9	$44,018	$55,499	$66,980
Heavy Equipment Operator	7	$39,926	$50,339	$60,752
Street Maintenance Worker	4	$34,490	$43,485	$52,480

City of Live Oak
General Fund
2022/23 Proposed Budget

	Audited 2020/21 Actual	Current FY 2021/22 Amended Budget	Current FY 2021/22 Projected End-of-Year	Proposed Budget FY 2022/23	Budget Increase/ (Decrease)
ANIMAL CONTROL					
PERSONNEL SERVICES					
564.100 Salaries	110,009	120,600	118,000	136,000	15,400
564.199 Overtime	16,607	24,000	14,500	24,000	-
564.200 F.I.C.A. Taxes	9,619	11,550	10,000	13,000	1,450
564.210 Group Insurance	27,483	35,000	27,500	30,000	(5,000)
564.230 Retirement	23,271	27,200	24,000	30,000	2,800
564.240 Workers Comp Insurance	3,457	4,000	3,756	4,000	-
TOTAL PERSONNEL SERVICES	190,446	222,350	197,756	237,000	14,650
SUPPLIES EXPENSES					
564.301 Uniform Purchase	1,563	2,300	2,000	2,685	385
564.310 Office Supplies	1,012	1,500	1,200	2,130	630
564.330 Animal Control Supplies	18,831	23,700	18,000	29,388	5,688
564.350 Safety Supplies	591	1,875	750	2,100	225
TOTAL SUPPLIES EXPENSES	21,997	29,375	21,950	36,303	6,928
OTHER SERVICES & CHARGES					
564.400 Professional Fees	19,196	22,530	15,000	33,366	10,836
564.402 Certifications & Testing	50	450	50	450	-
564.405 Minor Tools & Equipment	3,255	1,000	1,000	3,880	2,880
564.415 Cell Phone Expense	1,690	2,412	1,700	2,412	-
564.425 Conferences & Training	1,027	5,200	1,200	6,800	1,600
564.445 Contract Maintenance	4,848	8,980	6,500	7,964	(1,016)
564.450 Equipment Maintenance	-	1,500	-	1,500	-
564.480 Contingencies	-	1,000	-	1,000	-
564.485 Dues & Publications	-	330	-	330	-
TOTAL OTHER SERVICES & CHARGES	30,066	43,402	25,450	57,702	14,300
CAPITAL OUTLAY					
564.530 Buildings	10,270	-	-	-	-
564.570 Equipment	-	-	-	40,345	40,345
564.651 AC Donantion Expenditures	-	21,375	-	21,375	-
564.586 Vehicles	-	-	-	34,000	34,000
TOTAL CAPITAL OUTLAY	10,270	21,375	-	95,720	74,345
TOTAL 564-ANIMAL CONTROL	252,779	316,502	245,156	426,725	110,223

Animal Control

Positions	FY 2022	FY 2023
Animal Control Supervisor	1.0	1.0
Animal Control Officers	2.0	2.0
Total Positions	**3.0**	**3.0**

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

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Animal Control Supervisor	11	$48,530	$61,188	$73,845
Animal Control Officer	5	$36,215	$45,659	$55,104

City of Live Oak
General Fund
2022/23 Proposed Budget

	Audited 2020/21 Actual	Current FY 2021/22 Amended Budget	Current FY 2021/22 Projected End-of-Year	Proposed Budget FY 2022/23	Budget Increase/ (Decrease)
PARKS MAINTENANCE					
PERSONNEL SERVICES					
565.100 Salaries	256,405	268,500	235,000	337,000	68,500
565.199 Overtime	2,376	8,000	5,000	8,000	-
565.200 F.I.C.A. Taxes	19,322	22,100	18,000	27,000	4,900
565.210 Group Insurance	43,946	46,300	42,000	78,000	31,700
565.230 Retirement	47,563	50,500	46,000	63,500	13,000
565.240 Workers Comp Insurance	8,296	9,000	8,452	10,000	1,000
TOTAL PERSONNEL SERVICES	377,908	404,400	354,452	523,500	119,100
SUPPLIES EXPENSES					
565.300 Uniform Rental	2,181	5,400	2,200	5,400	-
565.330 Minor Tools & Equipment	5,162	8,000	5,000	8,000	-
565.331 Park Maintenance Supplies	15,222	20,000	17,000	20,000	-
565.350 Safety Supplies	342	1,000	500	1,000	-
565.357 Construction & Maint Supplies	7,514	40,000	10,000	40,000	-
TOTAL SUPPLIES EXPENSES	30,421	74,400	34,700	74,400	-
OTHER SERVICES & CHARGES					
565.400 Professional Fees	2,698	10,000	3,000	10,000	-
565.425 Conferences & Training	709	5,700	750	5,700	-
565.440 Utilities	22,605	24,000	24,000	24,000	-
565.441 Turf Maintenance	20,650	46,000	25,000	46,000	-
565.445 Contract Maintenance	43,219	56,000	43,000	56,000	-
TOTAL OTHER SERVICES & CHARGES	89,881	141,700	95,750	141,700	-
CAPITAL OUTLAY					
565.588 Park Maintenance Equipment	-	20,000	-	20,000	-
565.590 Parking Lots & Drives	30,361	-	-	-	-
TOTAL CAPITAL OUTLAY	30,361	20,000	-	20,000	-
TOTAL 565-PARKS MAINTENANCE	528,571	640,500	484,902	759,600	119,100

Public Works - Park Maintenance

Positions	FY 2022	FY 2023
Parks Supervisor	1.0	1.0
Heavy Equipment Operator	3.0	3.0
Parks Maintenance Worker	2.0	3.0
Total Positions	**6.0**	**7.0**

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

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Parks Supervisor	11	$48,530	$61,188	$73,845
Heavy Equipment Operator	7	$39,926	$50,339	$60,752
Parks Maintenance Worker	4	$34,490	$43,485	$52,480

City of Live Oak
General Fund
2022/23 Proposed Budget

	Audited 2020/21 Actual	Current FY 2021/22 Amended Budget	Current FY 2021/22 Projected End-of-Year	Proposed Budget FY 2022/23	Budget Increase/ (Decrease)
RECREATION					
PERSONNEL SERVICES					
566.100 Salaries	65,178	68,175	68,175	76,000	7,825
566.110 Salaries - Rental Lifeguards	45,392	40,000	40,000	40,000	-
566.199 Overtime	2,152	20,000	5,000	15,000	(5,000)
566.200 F.I.C.A. Taxes	8,117	11,050	9,000	11,050	-
566.210 Group Insurance	12,823	15,000	12,500	13,500	(1,500)
566.230 Retirement	12,375	17,080	13,500	18,000	920
566.240 Workers Comp Insurance	2,304	2,750	2,583	2,750	-
TOTAL PERSONNEL SERVICES	148,341	174,055	150,758	176,300	2,245
SUPPLIES EXPENSES					
566.301 Uniform Purchase	1,564	3,100	2,000	3,100	-
566.315 Parks and Rec Commission Supplies	-	550	500	550	-
566.310 Office Supplies	909	1,300	1,000	1,300	-
566.330 Minor Tools & Equipment	1,166	1,450	1,100	1,450	-
566.332 Pool Maint Sup & Chemical	8,504	16,000	10,000	20,000	4,000
566.339 Safety Supplies	286	1,400	750	1,400	-
566.357 Construction & Maint Supplies	16,276	8,500	3,000	8,500	-
TOTAL SUPPLIES EXPENSES	28,705	32,300	18,350	36,300	4,000
OTHER SERVICES & CHARGES					
566.425 Conferences & Training	1,475	5,000	1,000	6,000	1,000
566.430 Advertising	-	4,000	-	4,000	-
566.440 Utilities	12,816	13,000	14,500	15,000	2,000
566.451 Recycling Projects	1,120	12,000	2,000	12,000	-
566.480 Contingencies	-	1,000	-	1,000	-
566.485 Dues & Publications	833	1,150	1,150	1,150	-
566.650 Recreational Event Exp	32,798	56,850	36,000	60,000	3,150
TOTAL OTHER SERVICES & CHARGES	49,042	93,000	54,650	99,150	6,150
CAPITAL OUTLAY					
566.530 Building	-	30,000	30,000	-	(30,000)
TOTAL CAPITAL OUTLAY	-	30,000	30,000	-	(30,000)
TOTAL 566-LEISURE SERVICES	226,088	329,355	253,758	311,750	(17,605)

Public Works - Recreation

Positions		FY 2022	FY 2023
Recreation and Special Events Manager		1.0	1.0
	Total Positions	**1.0**	**1.0**

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

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Recreation and Special Events Manager	11	$48,530	$61,188	$73,845

City of Live Oak
General Fund
2022/23 Proposed Budget

	Audited 2020/21 Actual	Current FY 2021/22 Amended Budget	Current FY 2021/22 Projected End-of-Year	Proposed Budget FY 2022/23	Budget Increase/ (Decrease)
PLANNING & ZONING					
PERSONNEL SERVICES					
680.100 Salaries	86,041	90,635	66,500	93,000	2,365
680.199 Overtime	-	300	-	100	(200)
680.200 F.I.C.A. Taxes	6,373	7,050	4,750	7,500	450
680.210 Group Insurance	8,263	8,200	7,500	7,500	(700)
680.230 Retirement	15,813	16,600	12,500	17,500	900
680.240 Workers Comp Insurance	203	225	211	225	-
TOTAL PERSONNEL SERVICES	116,693	123,010	91,461	125,825	2,815
SUPPLIES EXPENSES					
680.301 Uniform Purchases	97	1,000	500	1,000	-
680.310 Office Supplies	-	700	500	800	100
680.330 Minor Tools & Equipment	-	800	-	800	-
680.393 Maps	-	1,500	1,500	3,000	1,500
TOTAL SUPPLIES EXPENSES	97	4,000	2,500	5,600	1,600
OTHER SERVICES & CHARGES					
680.400 Professional Fees	17,952	22,500	22,500	57,000	34,500
680.425 Conferences & Training	2,756	12,880	5,000	6,260	(6,620)
680.480 Contingencies	121	500	-	500	-
680.485 Dues & Publications	532	4,200	500	1,500	(2,700)
TOTAL OTHER SERVICES & CHARGES	21,361	40,080	28,000	65,260	25,180
TOTAL 680-PLANNING & ZONING DEP	138,151	167,090	121,961	196,685	29,595

Planning & Zoning

Positions		FY 2022	FY 2023
Assistant City Manager		0.70	0.70
	Total Positions	0.70	0.70

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

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Assistant City Manager	30	$122,634	$154,618	$186,602

City of Live Oak
General Fund
2022/23 Proposed Budget

	Audited 2020/21 Actual	Current FY 2021/22 Amended Budget	Current FY 2021/22 Projected End-of-Year	Proposed Budget FY 2022/23	Budget Increase/ (Decrease)
DEVELOPMENT SERVICES					
PERSONNEL SERVICES					
682.100 Salaries	191,886	193,330	192,000	213,000	19,670
682.199 Overtime	1,157	1,500	700	1,500	-
682.200 F.I.C.A. Taxes	14,283	15,100	14,000	16,500	1,400
682.210 Group Insurance	47,962	60,200	36,500	38,000	(22,200)
682.230 Retirement	35,822	35,500	35,000	40,000	4,500
682.240 Workers Comp Insurance	691	800	751	800	-
TOTAL PERSONNEL SERVICES	291,801	306,430	278,951	309,800	3,370
SUPPLIES EXPENSES					
682.300 Uniform Cleaning Allowance	1,800	1,800	1,800	1,800	-
682.301 Uniform Purchases	1,470	2,185	1,450	2,385	200
682.310 Office Supplies	7,142	5,960	4,300	4,300	(1,660)
682.330 Minor Tools and Equipment	32	1,050	50	500	(550)
682.393 Maps	-	750	250	750	-
TOTAL SUPPLIES EXPENSES	10,444	11,745	7,850	9,735	(2,010)
OTHER SERVICES & CHARGES					
682.400 Professional Fees	99,313	59,750	70,000	62,000	2,250
682.425 Conferences & Training	7,870	7,990	6,000	8,530	540
682.445 Contract Maintenance	682	5,110	4,200	4,790	(320)
682.480 Contingencies	-	1,500	-	1,500	-
682.485 Dues & Publications	1,508	1,005	1,200	1,215	210
TOTAL OTHER SERVICES & CHARGES	109,373	75,355	81,400	78,035	2,680
CAPITAL OUTLAY					
682.591 Software	-	7,500	-	-	(7,500)
TOTAL CAPITAL OUTLAY	-	7,500	-	-	(7,500)
TOTAL 682-DEVELOPMENT SERVICES	411,618	401,030	368,201	397,570	(3,460)

Development Services

Positions	FY 2022	FY 2023
Building Official	1.0	1.0
Code Enforcement	2.0	2.0
Permit Technician	1.0	1.0
Total Positions	**4.0**	**4.0**

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

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Building Official	18	$68,287	$86,097	$103,907
Code Enforcement	7	$39,926	$50,339	$60,752
Permit Technician	7	$39,926	$50,339	$60,752

City of Live Oak
General Fund
2022/23 Proposed Budget

	Audited 2020/21 Actual	Current FY 2021/22 Amended Budget	Current FY 2021/22 Projected End-of-Year	Proposed Budget FY 2022/23	Budget Increase/ (Decrease)
INFORMATION TECHNOLOGY					
SUPPLIES EXPENSES					
685.315 Data Processing Supplies	1,602	5,150	4,000	5,650	500
685.330 Minor Tools & Equipment	2,155	1,200	500	1,200	-
TOTAL SUPPLIES EXPENSES	3,757	6,350	4,500	6,850	500
OTHER SERVICES & CHARGES					
685.400 Professional Fees	122,961	135,000	126,340	137,030	2,030
685.415 Internet Access Fees	7,863	11,000	8,000	12,220	1,220
685.425 Conferences & Training	99	1,200	1,800	1,200	-
685.445 Maintenance Contracts	168,673	172,000	168,000	172,000	-
685.452 Computer Maint & Fees	100	4,500	1,000	4,500	-
685.480 Contingencies	-	15,000	-	15,000	-
685.485 Dues & Publications	60	350	-	350	-
TOTAL OTHER SERVICES & CHARGES	299,756	339,050	305,140	342,300	3,250
CAPITAL OUTLAY					
685.579 Computer Equipment	46,288	50,505	23,000	132,055	81,550
685.591 Software	11,358	32,780	30,000	35,635	2,855
TOTAL CAPITAL OUTLAY	57,646	83,285	53,000	167,690	84,405
TOTAL 685-INFORMATION TECH	361,159	428,685	362,640	516,840	88,155

City of Live Oak
General Fund
2022/23 Proposed Budget

	Audited 2020/21 Actual	Current FY 2021/22 Amended Budget	Current FY 2021/22 Projected End-of-Year	Proposed Budget FY 2022/23	Budget Increase/ (Decrease)
OTHER FINANCING USES					
TRANSFER OUT					
700.035 Transfer to Asset Replacement Fd	443,680	664,169	664,169	408,980	(255,189)
700.046 Transfer to Capital Projects Fund	-	2,300,000	2,300,000	2,891,000	591,000
700.019 Transfer to Regional ERT Fund	6,500	6,500	6,500	6,500	-
700.600 Transfer to Utility Operations	-	150,000	150,000	-	(150,000)
TOTAL TRANSFERS OUT	450,180	3,120,669	3,120,669	3,306,480	185,811

City of Live Oak
General Fund
Capital Requests
2022/2023 Proposed Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
City Secretary			
10-405.579	Office Equipment		
	Projector and monitor upgrades in Council Chambers	$ 8,330	
10-405-591	Software		
	Archive Social (software for social media retention)	5,990	$ 14,320
Police Department			
10-530.583	Safety Equipment		
	(6) Body armor - replacement patrol	5,700	
	Helmets with communication gear	10,500	
	New rifle armor plates	9,000	
	Self-aid/Buddy-aid medical kits	480	
	Medical kit carriers	150	
	Stop stick piranha	500	
	(1) SWAT Vests	4,500	
	PPE Equipment	3,000	
10-530.595	Other Capital		
	(2) Jamar Radar boxes	11,000	
	Upgrade emergency mobile radios	239,500	
	Upgrade emergency hand-held radios	271,500	
10-530.651	PD Donation Expenditures		
	Various Program/Projects/Items	10,988	566,818
Communications Department			
10-535.574	Communication Equipment		
	Dispatch Radio Console		52,500
Fire Department			
10-540.530	Buildings		
	Carport for 6 spaces behind Fire Department	45,000	
10-540.580	Operating Equipment		
	Mobile radios/antennas for new Qunit and Engine	19,000	
	CAD CPU mount/docking stations for new Quint and Engi	2,500	
	Mobile routers, antennas, cables, install on Quint and Engi	2,700	
	Mobile routers, antennas, cables, install on C160	1,350	
	Docking station for C160	950	
	New Trucks equipment mounting brackets/hardware	16,000	
	Rope rescue equipment new and existing engine	20,000	
	Upgrade emergency radios	89,600	
	(2)Thermal imaging Cameras	19,000	
	Receiver mounted SDH and LDH hose coilers	3,500	219,600

City of Live Oak
General Fund
Capital Requests
2022/2023 Proposed Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Public Works			
10-560.530	Building & Structures		
	Energy Conservation Measures	50,000	
	Replace Marquee sign on Forest Bluff near O'Connor road	60,000	
	Sprinkler System and Landscape Municipal Complex	75,000	
	Update City Facilities	100,000	
	Yard gates with heavy-duty Controllers and security camer	100,000	385,000
Animal Control			
10-564.570	Operating Equipment		
	Stainless steel cage doors on kennels	36,345	
	Industrial washer and dryer	4,000	
10-564.586	Vehicles		
	Utility Box and installation on Animal Control Vehicle	34,000	
10-564-651	AC Donation Expenditures		
	Stainless steel cage doors on kennels	21,375	95,720
Parks Maintenance			
10-565.588	Parks Maintenance Equipment		
	Replace 2004 Kawasaki Mule (Carry over from 2021/22)		20,000
Information Technology			
10-685.579	Computer Equipment		
	(10) Dell Optiplex 3060 SFF - PC Replacement Plan	14,000	
	(4) Dell Latitude 15 3000 Series laptops	6,600	
	(3) Cisco Switches (Upgrade 3 per year - 9 total) (3rd year)	22,500	
	(3) Cisco Switches (Carry over from 2021/22)	20,025	
	(7) Server nearing EOL - Upgrades/Replacements	60,000	
	Upgrade Wireless System to WiFi6 (10 AP's)	3,400	
	Various Other Hardware requests	5,530	
10-685.591	Software		
	MS 365 Business Standard (60 licenses at $11.88/month)	8,554	
	MS 365 Apps for Business (25 licenses at $7.88/month)	2,364	
	MS 365 Business Basic (79 licenses at $4.75/month)	4,503	
	SentinelOne Automated Threat Removal (145*$6.65/montl	11,571	
	Huntress MDR (153*$2.98/month)	5,471	
	Adobe Acrobat, other miscellaneous requests	3,172	167,690
	Total General Fund Capital Requests (Funded)		$ 1,521,648

City of Live Oak
General Fund
Reserve Funded Items
2022/2023 Proposed Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Capital Requests		$ 1,521,648	
Transfer to Capital Project Fund for various projects		2,341,000	
Less amount funded through recurring revenue		(377,824)	$ 3,484,824
Transfer to Asset Replacement (Capital)		408,980	
Less amount funded through recurring revenue		-	408,980
City Council			
10-401.480	Contingencies		200,000
City Manager			
10-402.480	Contingency		15,000
Police Department			
10-530.480	Contingencies (Coban video equipment failure)		20,000
Dispatch (Communications)			
10-535.480	Contingencies (Radio equipment failure and/or programming)		9,500
Fire Department			
10-540.480	Contingencies		60,000
Public Works			
10-560-461	Emergency Contingencies		
	Unforeseen Maintenance Issues	20,000	
	Fuel costs over anticipated $ per gallon	41,840	
	Major HVAC Repairs/Replacements	20,360	
	Major mechanical Repairs	18,800	
	Fleet accident repairs and reconditioning	9,000	110,000
Street Maintenance			
10-562.461	Emergency Contingencies for major street repairs		100,000
Information Technology			
10-685.480	Contingencies		15,000
	Total Reserve Funded Items		$ 4,423,304

25 – Abatement Fund

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

ABATEMENT FUND
PROPOSED BUDGET
FISCAL YEAR 2022/2023

Beginning Fund Balance October 1, 2022:						$ 13,871
Estimated Revenues:					7,000	
Proposed Expenditures:						
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures	
Abatement Services Expenses	-	-	16,000	-	16,000	
Total Expenditures	-	-	16,000	-	16,000	
Net Revenues/Expenditures						(9,000)
Ending Fund Balance September 30, 2023:						$ 4,871

ABATEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2021/2022
(AS AMENDED)

Beginning Fund Balance October 1, 2021:						$ 11,021
Estimated Revenues:					7,000	
Approved Expenditures:						
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures	
Abatement Services Expenses	-	-	16,000	-	16,000	
Total Expenditures	-	-	16,000	-	16,000	
Net Revenues/Expenditures						(9,000)
Ending Fund Balance September 30, 2022:						$ 2,021

City of Live Oak
Abatement Fund
2022/2023 Proposed Budget

	Audited 2020/21 Actual	Current FY 2021/22 Amended Budget	Current FY 2021/22 Projected End-of-Year	Proposed Budget FY 2022/23	Budget Increase/ (Decrease)
REVENUES					
SERVICE USE FEES					
344.500 Weed Cleaning & Removal	4,314	7,000	6,000	7,000	-
TOTAL GRANTS & INTER-GOVT.	4,314	7,000	6,000	7,000	-
TOTAL REVENUES	4,314	7,000	6,000	7,000	-
EXPENDITURES					
OTHER SERVICES & CHARGES					
400.400 Professional Fees	20	1,000	150	1,000	-
560.445 Contractual Maintenance	4,156	15,000	3,000	15,000	-
TOTAL OTHER SERVICES & CHARGES	4,176	16,000	3,150	16,000	-
TOTAL EXPENDITURES	4,176	16,000	3,150	16,000	-

35 – Asset Replacement Fund

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

ASSET REPLACEMENT FUND
PROPOSED BUDGET
FISCAL YEAR 2022/2023

Beginning Fund Balance October 1, 2022:						$ 2,659,868
Estimated Revenues:					523,375	
Proposed Expenditures:						
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures	
Capital Outlay	-	-	-	840,200	840,200	
Total Expenditures	-	-	-	840,200	840,200	
Net Revenues/Expenditures						(316,825)
Ending Fund Balance September 30, 2023:						$ 2,343,043

ASSET REPLACEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2021/2022
(AS AMENDED)

Beginning Fund Balance October 1, 2021:						$ 4,956,921
Estimated Revenues:					812,235	
Approved Expenditures:						
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures	
Capital Outlay	-	-	-	3,520,790	3,520,790	
Total Expenditures	-	-	-	3,520,790	3,520,790	
Net Revenues/Expenditures						(2,708,555)
Ending Fund Balance September 30, 2022:						$ 2,248,366

City of Live Oak
Asset Replacement Fund
2022/2023 Proposed Budget

	Audited 2020/21 Actual	Current FY 2021/22 Amended Budget	Current FY 2021/22 Projected End-of-Year	Proposed Budget FY 2022/23	Budget Increase/ (Decrease)
REVENUES					
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	2,260	20,000	2,400	20,000	-
364.000 Sale of Fixed Assets	52,401	-	20,000	-	-
TOTAL INTEREST & MISCELLANEOUS	54,661	20,000	22,400	20,000	-
OTHER FINANCING SOURCES					
390.100 Transfers From General Fund	443,680	664,169	664,169	408,980	(255,189)
390.101 Transfer From Storm Water	60,222	64,881	64,881	35,693	(29,188)
390.500 Transfers From EDC	63,185	63,185	63,185	58,702	(4,483)
TOTAL OTHER FINANCING SOURCES	567,087	792,235	792,235	503,375	(288,860)
TOTAL REVENUES	621,748	812,235	814,635	523,375	(288,860)

City of Live Oak
Asset Replacement Fund
2022/2023 Proposed Budget

	Audited 2020/21 Actual	Current FY 2021/22 Amended Budget	Current FY 2021/22 Projected End-of-Year	Proposed Budget FY 2022/23	Budget Increase/ (Decrease)
EXPENDITURES					
POLICE DEPARTMENT					
CAPITAL OUTLAY					
530.586 Vehicles	30,946	301,890	153,280	157,500	(144,390)
530.597 Vehicle Equipment	43,465	157,900	62,552	89,800	(68,100)
TOTAL CAPITAL OUTLAY	74,411	459,790	215,832	247,300	(212,490)
TOTAL 530-POLICE DEPARTMENT	74,411	459,790	215,832	247,300	(212,490)
STREET MAINTENANCE					
CAPITAL OUTLAY					
562.580 Operating Equipment	-	85,000	78,214	-	(85,000)
TOTAL CAPITAL OUTLAY	-	85,000	78,214	-	(85,000)
TOTAL 562-STREET MAINTENANCE	-	85,000	78,214	-	(85,000)
PARKS MAINTENANCE					
CAPITAL OUTLAY					
565.586 Vehicles	34,760	96,000	-	96,000	-
TOTAL CAPITAL OUTLAY	34,760	96,000	-	96,000	-
TOTAL 565-PARKS MAINTENANCE	34,760	96,000	-	96,000	-

City of Live Oak
Asset Replacement Fund
2022/2023 Proposed Budget

	Audited 2020/21 Actual	Current FY 2021/22 Amended Budget	Current FY 2021/22 Projected End-of-Year	Proposed Budget FY 2022/23	Budget Increase/ (Decrease)
STORM WATER					
CAPITAL OUTLAY					
567.586 Vehicles	18,431	48,000	-	48,000	-
567.580 Operating Equipment	-	-	-	390,000	390,000
TOTAL CAPITAL OUTLAY	18,431	48,000	-	438,000	390,000
TOTAL 567-STORM WATER	18,431	48,000	-	438,000	390,000
FIRE DEPARTMENT					
CAPITAL OUTLAY					
540.586 Vehicles	-	2,832,000	2,817,642	58,900	(2,773,100)
TOTAL CAPITAL OUTLAY	-	2,832,000	2,817,642	58,900	(2,773,100)
TOTAL 540-FIRE DEPARTMENT	-	2,832,000	2,817,642	58,900	(2,773,100)
TOTAL EXPENDITURES	127,602	3,520,790	3,111,688	840,200	(2,680,590)

City of Live Oak
Asset Replacement Fund
Capital Requests
2022/2023 Proposed Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Police Department			
35-530.586	Vehicles		
	(3) Interceptor Util Veh (Patrol Units) (Carry over)	$ 118,800	
	(1) Unmarked Vehicle (CID) (Carry over)	38,700	
35-530.597	Vehicle Equipment		
	(3) Patrol Units Equip and Install (Carry over)	85,800	
	(1) CID Unit Equip and Install (Carry over)	4,000	$ 247,300
Parks Maintenance			
35-565.586	Vehicles		
	Replace (2) worktrucks (PK6 & PK8) (Carry over)		96,000
Stormwater Department			
35-567.586	Vehicles		
	Street Sweeper	390,000	
	Replace (1) Worktruck (SW1) (Carry over)	48,000	438,000
Fire Department			
35-540.586	Vehicles		
	Vehicle and Eqipment to Replace Insp2		58,900
	Total Asset Replacement Fund Requests		$ 840,200

GENERAL FUND DEPRECIATION SCHEDULE
FOR THE FISCAL YEAR ENDING 9/30/2023

Description		Purchase Date	Cost	Yrs Life	Accum Depreciation	Prior Depreciation	Current Depreciation	Balance	Dept
2002 Freightliner FL-70 Chassis Dump Truck	M6	2/1/2002	$43,234	10	$43,234	$43,234	$0	$0	Streets
2002 RDS Spreader & Ice Control (Truck)	M6	11/27/2002	$22,011	7	$22,011	$22,011	$0	$0	PW
2005 Ford F550 Cab/Small Dump Truck	PK6	12/7/2004	$39,093	10	$39,093	$39,093	$0	$0	Parks
Pitney Bowes	N/A	11/2/2006	$6,899	5	$6,899	$6,899	$0	$0	CS
????		1/1/2007	$17,570	5	$17,570	$17,570	$0	$0	MC
2008 Jacobsen HR9016 Mower	PK2	10/16/2008	$66,465	7	$66,465	$66,465	$0	$0	Parks
Vehicle Equipment	N/A	9/30/2008	$31,132	5	$31,132	$31,132	$0	$0	Police
2012 John Deere Tractor	PK11	4/18/2012	$30,720	10	$30,720	$30,720	$0	$0	Parks
2012 Jacobsen 9016 Rotory Mower	PK40	10/31/2012	$78,991	7	$78,991	$78,991	$0	$0	Parks
2013 Kawasaki 4010 Mule w/ Top	M36	4/18/2013	$11,440	10	$11,440	$10,296	$1,144	$0	Streets
2013 Ford Explore	AD3	6/24/2013	$24,398	5	$24,398	$24,398	$0	$0	Admin
2014 Toyota Tundra 4 Dr Pickup	P42A	12/1/2013	$32,105	5	$32,105	$32,105	$0	$0	Police
2013 Kawasaki 4010 Mule	PK23	1/7/2015	$14,059	10	$11,248	$9,842	$1,406	$2,811	Parks
2015 Chevy Silverado w/ Equipment	P45A	9/30/2015	$29,345	5	$29,345	$29,345	$0	$0	Police
2015 In-Car Video Equipment (4)	N/A	9/30/2015	$22,880	5	$22,880	$22,880	$0	$0	Police
Defibrillator/Monitor	N/A	4/7/2015	$37,577	5	$37,577	$37,577	$0	$0	Fire
Thermo Imaging Camera	N/A	6/11/2015	$13,037	5	$13,037	$13,037	$0	$0	Fire
2016 Mule ATV	PK261	10/31/2015	$14,145	10	$9,905	$8,490	$1,415	$4,240	PW
2016 Mule ATV	PK551	10/31/2015	$14,145	10	$9,905	$8,490	$1,415	$4,240	Parks
2016 Silverado 1/2 ton Pickup	PK8	12/31/2015	$35,084	5	$35,084	$35,084	$0	$0	Parks
2016 Ford Interceptor w/ equipment	P57A	9/30/2016	$46,043	5	$46,043	$46,043	$0	$0	Police
2016 Chevy Tahoe w/ equipment	P52	9/30/2016	$60,139	5	$60,139	$60,139	$0	$0	Police
2016 Chevy Tahoe w/ equipment	P53	9/30/2016	$60,139	5	$60,139	$60,139	$0	$0	Police
2016 Chevy Tahoe w/ equipment	P54	9/30/2016	$60,139	5	$60,139	$60,139	$0	$0	Police
2016 Chevy Tahoe w/ equipment	P55	9/30/2016	$60,139	5	$60,139	$60,139	$0	$0	Police
2016 Chevy Tahoe w/ equipment	Chief1	9/30/2016	$48,330	5	$48,330	$48,330	$0	$0	Fire
2016 Chevy 2500 4WD w/ equip	Insp1	9/30/2016	$37,533	5	$37,533	$37,533	$0	$0	Fire
2016 Chevy Colorado w/ equip	Insp2	9/30/2016	$33,416	5	$33,416	$33,416	$0	$0	Fire
2017 Ford Explorer w/ equipment	P71A	9/30/2017	$53,517	5	$53,517	$53,517	$0	$0	Police
2017 Toyota 4-Runner w/ equipment	P72A	9/30/2017	$36,000	5	$36,000	$36,000	$0	$0	Police
2nd Code Compliance Vehicle	DS3	3/1/2017	$22,716	5	$22,716	$22,716	$0	$0	Dev Srvs
2017 Chevy Colorado	AD2	3/1/2017	$24,387	5	$24,387	$24,387	$0	$0	Recreation
SCBA Equipment	N/A	6/1/2017	$220,758	10	$132,456	$110,380	$22,076	$88,302	Fire
2018 Fire Truck (Pumper)	E160A	9/30/2018	$708,026	20	$177,005	$141,604	$35,401	$531,021	Fire
Virtual Server Project		9/30/2018	$78,685	5	$78,685	$62,948	$15,737	$0	IT
2018 Chevy Colorado 4WD	DS1	2/28/2018	$26,752	5	$26,752	$21,400	$5,352	$0	Dev Serv
2018 Chevy Colorado	DS2	2/28/2018	$23,028	5	$23,028	$18,424	$4,604	$0	Dev Serv
2018 Chevy 2500 Pickup	ACO1	9/30/2018	$30,000	5	$30,000	$24,000	$6,000	$0	AC
2018 Ventrac with attachments	PK12	4/27/2018	$28,999	7	$20,715	$16,572	$4,143	$8,284	Parks
Kohler Generator	PWGen	9/30/2018	$33,423	10	$10,026	$6,684	$3,342	$23,397	PW

GENERAL FUND DEPRECIATION SCHEDULE
FOR THE FISCAL YEAR ENDING 9/30/2023

Description		Purchase Date	Cost	Yrs Life	Accum Depreciation	Prior Depreciation	Current Depreciation	Balance	Dept
Exmark mower	PK71	3/22/2019	$17,671	5	$14,136	$10,602	$3,534	$3,535	Parks
Exmark mower	PK72	3/22/2019	$17,671	5	$14,136	$10,602	$3,534	$3,535	Parks
2019 John Deere Skid Steer	M84	5/15/2019	$47,731	7	$26,874	$20,055	$6,819	$20,857	PW
2019 3/4 ton trucks	M1	9/30/2019	$31,288	5	$25,159	$18,901	$6,258	$6,129	PW
2019 3/4 ton trucks	M20	9/30/2019	$31,287	5	$25,156	$18,899	$6,257	$6,131	PW
2019 Ford Interceptor	P91	9/30/2019	$55,935	5	$45,345	$34,158	$11,187	$10,590	Police
2019 Ford Interceptor	P92	9/30/2019	$55,934	5	$45,345	$34,158	$11,187	$10,589	Police
2019 Ford Interceptor CID	P93A	9/30/2019	$41,162	5	$32,928	$24,696	$8,232	$8,234	Police
2020 Lazer Z Diesel Mower	PK26	3/4/2020	$18,026	5	$10,815	$7,210	$3,605	$7,211	Parks
2020 F350 Command Truck	FSC160	9/30/2020	$124,713	10	$37,413	$24,942	$12,471	$87,300	Fire
2020 Chevy Tahoe w/ equipment	P01	9/30/2020	$54,014	5	$32,409	$21,606	$10,803	$21,605	Police
2020 Chevy Tahoe w/ equipment	P02	9/30/2020	$54,014	5	$32,409	$21,606	$10,803	$21,605	Police
2020 Chevy Tahoe w/ equipment	P03	9/30/2020	$54,014	5	$32,409	$21,606	$10,803	$21,605	Police
2020 Chevy Tahoe w/ equipment	P04A	9/30/2020	$56,133	5	$33,681	$22,454	$11,227	$22,452	Police
2020 F350 Super Duty Booster	B160	9/30/2020	$49,357	5	$19,742	$9,871	$9,871	$29,615	Fire
Polaris ATV		9/30/2021	$26,900	5	$10,760	$5,380	$5,380	$16,140	Police
Air Purification System/Compressor		9/30/2021	$53,515	5	$21,406	$10,703	$10,703	$32,109	Fire
2022 Chevy Tahoe w/ equipment	P21	9/30/2021	$59,803	5	$23,922	$11,961	$11,961	$35,881	Police
2022 Chevy Tahoe w/ equipment	P22	9/30/2021	$59,803	5	$23,922	$11,961	$11,961	$35,881	Police
2022 Chevy Tahoe w/ equipment	P23	9/30/2021	$59,803	5	$23,922	$11,961	$11,961	$35,881	Police
2021 Ford Explorer w/ equipment	P14A	9/30/2021	$41,956	5	$16,783	$6,786	$9,997	$25,173	Police
2021 GMC 1/2 ton	PK4	9/30/2021	$34,760	5	$13,904	$6,894	$7,010	$20,856	Parks
2022 Chevy Tahoe w/equipment	P24	9/30/2022	$62,273	5	$12,455	$0	$12,455	$49,818	Police
2022 Crackscaler - Crafco	M19	9/30/2022	$78,214	10	$7,821	$0	$7,821	$70,392	Streets
Marque at Bridlewood		9/30/2022	$51,838	8	$6,480	$0	$6,480	$45,358	PW
2022 Ford F150 (Split)	MW1A	9/30/2022	$14,154	5	$2,831	$0	$2,831	$11,323	PW/Util/SW
Main Park playground equipment		9/30/2022	$429,735	15	$0	$0	$0	$429,735	Parks
Transfer to Asset Replacement Fund			**$3,958,203**		**$2,206,365**	**$1,879,181**	**$327,184**	**$1,751,838**	
25% Surcharge							**$408,980**		

EDC DEPRECIATION SCHEDULE
FOR THE FISCAL YEAR ENDING 9/30/2023

Description		Purch Date	Cost	Yrs Life	Accum Depreciation	Prior Depreciation	Current Depreciation	Balance	Dept
2002 Kyarm Ladder Truck	L3	10/18/2002	$744,370	20	$744,370	$705,409	$38,961	$0	Fire
2003 Sabre Pumper	Eng2	3/17/2003	$266,593	20	$266,593	$258,592	$8,001	$0	Fire
2014 Ford Explorer	EDC1	8/1/2014	$26,330	5	$26,330	$26,330	$0	$0	EDC
Transfer to Asset Replacement Fund			**$1,037,293**		**$1,037,293**	**$990,331**	**$46,962**	**$0**	
25% Surcharge							**$58,702**		

STORM WATER UTILITY FUND DEPRECIATION SCHEDULE
FOR THE FISCAL YEAR ENDING 9/30/2023

Description		Purch Date	Cost	Yrs Life	Accum Depreciation	Prior Depreciation	Current Depreciation	Balance	Dept
2002 Howard 30-60 Rotary Tiller	SWM8A1	5/1/2002	$5,318	5	$5,318	$5,318	$0	$0	Storm Water
2004 Vermer BC1800 XL Brush Chipper	SWM74	11/9/2004	$35,299	10	$35,299	$35,299	$0	$0	Storm Water
2011 Vermeer 400TX Mini Skid Steer	SW21	1/21/2011	$16,596	7	$16,596	$16,596	$0	$0	Storm Water
Street Sweeper	SW16	5/15/2012	$219,947	10	$219,947	$219,947	$0	$0	Storm Water
2015 Chevy Pickup	SW1	9/30/2014	$27,389	5	$27,389	$27,389	$0	$0	Storm Water
2015 Ventrac Mower and Attachments	SW4	1/13/2015	$31,919	7	$31,919	$31,919	$0	$0	Storm Water
2015 Tractor with Mower	SW25/26	8/27/2015	$52,000	10	$41,600	$36,400	$5,200	$10,400	Storm Water
2016 Mule ATV	SW18	10/31/2015	$14,145	10	$9,905	$8,490	$1,415	$4,241	Storm Water
2018 Lazer Z Diesel Mower	SW27	5/11/2018	$17,221	5	$17,220	$13,776	$3,444	$1	Storm Water
2018 Chevy 1/2 ton	SW3	9/30/2019	$39,795	5	$31,313	$23,354	$7,959	$8,482	Storm Water
2020 Lazer Z Diesel Mower	SW28	3/4/2020	$18,026	5	$10,815	$7,210	$3,605	$7,211	Storm Water
2021 Exmark Lazer Mower		9/30/2021	$18,657	5	$7,336	$3,605	$3,731	$11,321	Storm Water
2022 Ford F150 (Split)	MW1A	9/30/2022	$16,000	5	$3,200	$0	$3,200	$12,800	PW/Util/SW
Transfer to Asset Replacement Fund			**$512,312**		**$457,857**	**$429,303**	**$28,554**	**$54,455**	
25% Surcharge							**$35,693**		

Carry over to the 2022/23 proposed budget from 2021/22 budget

New items to be replaced in the 2022/23 proposed budget

40 – Debt Service Fund

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

DEBT SERVICE FUND
PROPOSED BUDGET
FISCAL YEAR 2022/2023

Beginning Fund Balance October 1, 2022:						$ 438,401
Estimated Revenues:					3,235,271	
Proposed Expenditures:						
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures	
Debt Service	-	-	3,235,271	-	3,235,271	
Total Expenditures	-	-	3,235,271	-	3,235,271	
Net Revenues/Expenditures						-
Ending Fund Balance September 30, 2023:						$ 438,401

DEBT SERVICE FUND
APPROVED BUDGET
FISCAL YEAR 2021/2022
(AS AMENDED)

Beginning Fund Balance October 1, 2021:						$ 438,401
Estimated Revenues:					2,323,885	
Approved Expenditures:						
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures	
Debt Service	-	-	2,323,885	-	2,323,885	
Total Expenditures	-	-	2,323,885	-	2,323,885	
Net Revenues/Expenditures						-
Ending Fund Balance September 30, 2022:						$ 438,401

City of Live Oak
Debt Service Fund
2022/2023 Proposed Budget

	Audited 2020/21 Actual	Current FY 2021/22 Amended Budget	Current FY 2021/22 Projected End-of-Year	Proposed Budget FY 2022/23	Budget Increase/ (Decrease)
REVENUES					
TAXES - AD VALORM					
310.110 Current AdValorem Tax Rev	1,416,718	1,412,655	1,412,655	2,143,029	730,374
TOTAL TAXES - AD VALORM	1,416,718	1,412,655	1,412,655	2,143,029	730,374
INTEREST & MISCELLANEOUS					
360.000 Interest Income	376	1,500	1,500	3,000	1,500
TOTAL INTEREST & MISCELLANEOUS	376	1,500	1,500	3,000	1,500
OTHER FINANCING SOURCES					
390.500 Transfers from EDC	736,710	738,985	738,985	918,497	179,512
390.600 Transfers from Util Op Fd	170,502	170,745	170,745	170,745	-
TOTAL OTHER FINANCING SOURCES	907,212	909,730	909,730	1,089,242	179,512
TOTAL REVENUES	2,324,306	2,323,885	2,323,885	3,235,271	911,386
EXPENDITURES					
DEBT SERVICE					
690.690 Paying Agents Fees	1,500	1,500	1,500	3,000	1,500
690.932 Principal - 2010 Refunding	350,000	365,000	365,000	-	(365,000)
690.933 Interest - 2010 Refunding	21,908	11,185	11,185	-	(11,185)
690.940 Principal - 2014 GO & Refunding	1,445,000	1,505,000	1,505,000	1,565,000	60,000
690.941 Interest - 2014 GO & Refunding	499,000	441,200	441,200	381,000	(60,200)
690.942 Principal - 2022 GO Bond	-	-	-	515,000	515,000
690.943 Interest - 2022 GO Bond	-	-	-	771,271	771,271
TOTAL DEBT SERVICE	2,317,408	2,323,885	2,323,885	3,235,271	911,386
TOTAL 690-DEBT SERVICE	2,317,408	2,323,885	2,323,885	3,235,271	911,386
TOTAL EXPENDITURES	2,317,408	2,323,885	2,323,885	3,235,271	911,386

GENERAL OBLIGATION LONG TERM DEBT INSTRUMENTS
SUMMARY TOTALS

Fiscal Year	Interest Due Feb 01	Interest Due Aug 01	Bonds Due Aug 01	Fiscal Year Totals
2022-23	$ 567,371	$ 584,900	$ 2,080,000	$ 3,232,271
2023-24	540,725	540,725	2,150,000	3,231,450
2024-25	495,100	495,100	1,400,000	2,390,200
2025-26	464,350	464,350	1,100,000	2,028,700
2026-27	439,450	439,450	1,145,000	2,023,900
2027-28	413,525	413,525	1,195,000	2,022,050
2028-29	386,450	386,450	1,255,000	2,027,900
2029-30	358,000	358,000	1,310,000	2,026,000
2030-31	328,275	328,275	1,365,000	2,021,550
2031-32	297,300	297,300	1,430,000	2,024,600
2032-33	264,825	264,825	1,495,000	2,024,650
2033-34	230,850	230,850	1,565,000	2,026,700
2034-35	195,275	195,275	895,000	1,285,550
2035-36	172,900	172,900	940,000	1,285,800
2036-37	149,400	149,400	990,000	1,288,800
2037-38	124,650	124,650	1,040,000	1,289,300
2038-39	98,650	98,650	1,090,000	1,287,300
2039-40	71,400	71,400	1,145,000	1,287,800
2040-41	48,500	48,500	1,190,000	1,287,000
2041-42	24,700	24,700	1,235,000	1,284,400
	$ 5,671,696	$ 5,689,225	$ 26,015,000	$ 37,375,921

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 Due Feb 01	Interest Due Aug 01	Bonds Due Aug 01	Fiscal Year Totals
2022-23	$ 190,500	$ 190,500	$ 1,565,000	$ 1,946,000
2023-24	159,200	159,200	1,625,000	1,943,400
2024-25	126,700	126,700	850,000	1,103,400
2025-26	109,700	109,700	520,000	739,400
2026-27	99,300	99,300	540,000	738,600
2027-28	88,500	88,500	560,000	737,000
2028-29	77,300	77,300	585,000	739,600
2029-30	65,600	65,600	605,000	736,200
2030-31	53,500	53,500	630,000	737,000
2031-32	40,900	40,900	655,000	736,800
2032-33	27,800	27,800	680,000	735,600
2033-34	14,200	14,200	710,000	738,400
TOTAL	$ 1,053,200	$ 1,053,200	$ 9,525,000	$ 11,631,400

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
2022-23	1,409,855	170,745	365,400	1,946,000
2023-24	1,410,498	170,502	362,400	1,943,400
2024-25	739,400	-	364,000	1,103,400
2025-26	739,400	-	-	739,400
2026-27	738,600	-	-	738,600
2027-28	737,000	-	-	737,000
2028-29	739,600	-	-	739,600
2029-30	736,200	-	-	736,200
2030-31	737,000	-	-	737,000
2031-32	736,800	-	-	736,800
2032-33	735,600	-	-	735,600
2033-34	738,400	-	-	738,400
TOTAL	$ 10,198,353	$ 341,247	$ 1,091,800	$ 11,631,400

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

Fiscal Year	Interest Due Feb 01	Interest Due Aug 01	Bonds Due Aug 01	Fiscal Year Totals
2022-23	$ 376,871	$ 394,400	$ 515,000	$ 1,286,271
2023-24	381,525	381,525	525,000	1,288,050
2024-25	368,400	368,400	550,000	1,286,800
2025-26	354,650	354,650	580,000	1,289,300
2026-27	340,150	340,150	605,000	1,285,300
2027-28	325,025	325,025	635,000	1,285,050
2028-29	309,150	309,150	670,000	1,288,300
2029-30	292,400	292,400	705,000	1,289,800
2030-31	274,775	274,775	735,000	1,284,550
2031-32	256,400	256,400	775,000	1,287,800
2032-33	237,025	237,025	815,000	1,289,050
2033-34	216,650	216,650	855,000	1,288,300
2034-35	195,275	195,275	895,000	1,285,550
2035-36	172,900	172,900	940,000	1,285,800
2036-37	149,400	149,400	990,000	1,288,800
2037-38	124,650	124,650	1,040,000	1,289,300
2038-39	98,650	98,650	1,090,000	1,287,300
2039-40	71,400	71,400	1,145,000	1,287,800
2040-41	48,500	48,500	1,190,000	1,287,000
2041-42	24,700	24,700	1,235,000	1,284,400
TOTAL	$ 4,618,496	$ 4,636,025	$ 16,490,000	$ 25,744,521

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

The funding split is as follows:

Fiscal Year	Property Tax	EDC	Total
2022-23	733,175	553,097	1,286,271
2023-24	734,189	553,862	1,288,050
2024-25	733,476	553,324	1,286,800
2025-26	734,901	554,399	1,289,300
2026-27	732,621	552,679	1,285,300
2027-28	732,479	552,572	1,285,050
2028-29	734,331	553,969	1,288,300
2029-30	735,186	554,614	1,289,800
2030-31	732,194	552,357	1,284,550
2031-32	734,046	553,754	1,287,800
2032-33	734,759	554,292	1,289,050
2033-34	734,331	553,969	1,288,300
2034-35	732,764	552,787	1,285,550
2035-36	732,906	552,894	1,285,800
2036-37	734,616	554,184	1,288,800
2037-38	734,901	554,399	1,289,300
2038-39	733,761	553,539	1,287,300
2039-40	734,046	553,754	1,287,800
2040-41	733,590	553,410	1,287,000
2041-42	732,108	552,292	1,284,400
TOTAL	$ 14,674,377	$ 11,070,144	$ 25,744,521

11 – Forfeiture Fund

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

FORFEITURE FUND
PROPOSED BUDGET
FISCAL YEAR 2022/2023

Beginning Fund Balance October 1, 2022:						$ 110,635
Estimated Revenues:					52,260	
Proposed Expenditures:						
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures	
Police Department	-	10,000	-	55,000	65,000	
Total Expenditures	-	10,000	-	55,000	65,000	
Net Revenues/Expenditures						(12,740)
Ending Fund Balance September 30, 2023:						$ 97,895

FORFEITURE FUND
APPROVED BUDGET
FISCAL YEAR 2021/2022
(AS AMENDED)

Beginning Fund Balance October 1, 2021:						$ 113,555
Estimated Revenues:					52,260	
Approved Expenditures:						
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures	
Police Department	-	10,000	-	55,000	65,000	
Total Expenditures	-	10,000	-	55,000	65,000	
Net Revenues/Expenditures						(12,740)
Ending Fund Balance September 30, 2022:						$ 100,815

City of Live Oak
Forfeiture Fund
2022/2023 Proposed Budget

	Audited 2020/21 Actual	Current FY 2021/22 Amended Budget	Current FY 2021/22 Projected End-of-Year	Proposed Budget FY 2022/23	Budget Increase/ (Decrease)
REVENUES					
FINES & FORFEITURES					
352.000 Forfeitures - Federal	5,499	50,000	7,000	50,000	-
352.100 Forfeitures - State	3,554	2,000	-	2,000	-
TOTAL FINES & FORFEITURES	9,053	52,000	7,000	52,000	-
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue - Federal	51	250	75	250	-
360.100 Interest Revenue - State	-	10	5	10	-
370.900 Miscellaneous Revenue	-	-	-	-	-
TOTAL INTEREST & MISCELLANEOUS	51	260	80	260	-
TOTAL REVENUES	9,104	52,260	7,080	52,260	-

City of Live Oak
Forfeiture Fund
2022/2023 Proposed Budget

	Audited	Current FY 2021/22		Proposed	Budget
	2020/21 Actual	Amended Budget	Projected End-of-Year	Budget FY 2022/23	Increase/ (Decrease)
EXPENDITURES					
FEDERAL FORFEITURES					
SUPPLIES EXPENSES					
531.330 Minor Tools & Equipment	-	10,000	5,000	10,000	-
TOTAL SUPPLIES	-	10,000	5,000	10,000	-
CAPITAL OUTLAY					
531.582 Machinery & Equipment	-	45,000	-	45,000	-
531.583 Safety Equipment	-	-	-	-	-
531.595 Other Capital	-	10,000	5,000	10,000	-
TOTAL CAPITAL OUTLAY	-	55,000	5,000	55,000	-
TOTAL 531-FEDERAL FORFEITURES	-	65,000	10,000	65,000	-
STATE FORFEITURES					
CAPITAL OUTLAY					
532.595 Other Capital	-	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-	-
TOTAL 532-STATE FORFEITURES	-	-	-	-	-
TOTAL EXPENDITURES	-	65,000	10,000	65,000	-

City of Live Oak
Forfeiture Fund
Capital Requests
2022/2023 Proposed Budget

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

13 – Federal & State Grants Fund

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

FEDERAL/STATE GRANTS FUND
PROPOSED BUDGET
FISCAL YEAR 2022/2023

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

FEDERAL/STATE GRANTS FUND
APPROVED BUDGET
FISCAL YEAR 2021/2022
(AS AMENDED)

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

City of Live Oak
Federal/State Grant Fund
2022/2023 Proposed Budget

	Audited 2020/21 Actual	Current FY 2021/22 Amended Budget	Current FY 2021/22 Projected End-of-Year	Proposed Budget FY 2022/23	Budget Increase/ (Decrease)
REVENUES					
GRANTS & INTER-GOVT ALLOCATION					
330.221 State Homeland Security	-	-	-	-	-
330.230 Bexar CDBG Grant Money	-	-	-	-	-
TOTAL GRANTS & INTER-GOVT.	-	-	-	-	-
INTER-FUND REVENUES					
383.100 Grant Match	-	-	-	-	-
TOTAL INTER-FUND REVENUES	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-
EXPENDITURES					
CAPITAL OUTLAY					
530.595 Other Capital	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES	-	-	-	-	-
CONSTRUCTION EXPENSE					
OTHER SERVICES & CHARGES					
691.500 CDBG Construction Costs- ADA	-	-	-	-	-
TOTAL CONSTRUCTION	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-

14 – Child Safety Fund

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

CHILD SAFETY FUND
PROPOSED BUDGET
FISCAL YEAR 2022/2023

Beginning Fund Balance October 1, 2022:						$ 129,957
Estimated Revenues:					16,200	
Proposed Expenditures:						
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures	
Supplies	-	22,800	-	-	22,800	
Total Expenditures	-	22,800	-	-	22,800	
Net Revenues/Expenditures						(6,600)
Ending Fund Balance September 30, 2023:						$ 123,357

CHILD SAFETY FUND
APPROVED BUDGET
FISCAL YEAR 2021/2022
(AS AMENDED)

Beginning Fund Balance October 1, 2021:						$ 121,377
Estimated Revenues:					16,500	
Approved Expenditures:						
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures	
Supplies	-	22,800	-	-	22,800	
Total Expenditures	-	22,800	-	-	22,800	
Net Revenues/Expenditures						(6,300)
Ending Fund Balance September 30, 2022:						$ 115,077

City of Live Oak
Child Safety Fund
2022/2023 Proposed Budget

	Audited 2020/21 Actual	Current FY 2021/22 Amended Budget	Current FY 2021/22 Projected End-of-Year	Proposed Budget FY 2022/23	Budget Increase/ (Decrease)
REVENUES					
GRANTS & INTER-GOVT ALLOCATION					
339.400 Child Safety Fund Allocation	17,286	16,000	16,000	16,000	-
TOTAL GRANTS & INTER-GOVT.	17,286	16,000	16,000	16,000	-
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	54	500	80	200	(300)
TOTAL INTEREST & MISCELLANEOUS	54	500	80	200	(300)
TOTAL REVENUES	17,340	16,500	16,080	16,200	(300)

City of Live Oak
Child Safety Fund
2022/2023 Proposed Budget

	Audited 2020/21 Actual	Current FY 2021/22 Amended Budget	Current FY 2021/22 Projected End-of-Year	Proposed Budget FY 2022/23	Budget Increase/ (Decrease)
EXPENDITURES					
POLICE DEPARTMENT					
SUPPLIES EXPENSES					
530.337 Public Education Supplies	1,199	3,500	2,000	3,500	-
TOTAL SUPPLIES EXPENSES	1,199	3,500	2,000	3,500	-
TOTAL 530-POLICE DEPARTMENT	1,199	3,500	2,000	3,500	-
FIRE & INSPECTIONS					
SUPPLIES EXPENSES					
540.337 Public Education Supplies	2,500	2,500	2,500	2,500	-
TOTAL SUPPLIES EXPENSES	2,500	2,500	2,500	2,500	-
TOTAL 540-FIRE & INSPECTIONS DE	2,500	2,500	2,500	2,500	-
PUBLIC WORKS GENERAL					
SUPPLIES EXPENSES					
560.337 Public Education Supplies	1,800	13,000	1,500	13,000	-
560.342 Bite Prevention Week	-	2,300	1,000	2,300	-
560.343 Kids Programs	220	1,500	500	1,500	-
TOTAL SUPPLIES EXPENSES	2,020	16,800	3,000	16,800	-
TOTAL 560-PUBLIC WORKS GENERAL	2,020	16,800	3,000	16,800	-
TOTAL EXPENDITURES	5,719	22,800	7,500	22,800	-

15 – Court Technology Fund

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

COURT TECHNOLOGY FUND
PROPOSED BUDGET
FISCAL YEAR 2022/2023

Beginning Fund Balance October 1, 2022:						$ 116,872
Estimated Revenues:					14,000	
Proposed Expenditures:						
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures	
Capital Costs	-	-	16,000	10,000	26,000	
Total Expenditures	-	-	16,000	10,000	26,000	
Net Revenues/Expenditures						(12,000)
Ending Fund Balance September 30, 2023:						$ 104,872

COURT TECHNOLOGY FUND
APPROVED BUDGET
FISCAL YEAR 2021/2022
(AS AMENDED)

Beginning Fund Balance October 1, 2021:						$ 125,222
Estimated Revenues:					14,000	
Approved Expenditures:						
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures	
Construction Costs	-	-	13,920	10,000	23,920	
Total Expenditures	-	-	13,920	10,000	23,920	
Net Revenues/Expenditures						(9,920)
Ending Fund Balance September 30, 2022:						$ 115,302

City of Live Oak
Court Technology Fund
2022/2023 Proposed Budget

	Audited 2020/21 Actual	Current FY 2021/22 Amended Budget	Current FY 2021/22 Projected End-of-Year	Proposed Budget FY 2022/23	Budget Increase/ (Decrease)
REVENUES					
FINES & FORFEITURES					
350.200 Court Technology Fund	10,272	13,000	10,000	13,000	-
TOTAL FINES & FORFEITURES	10,272	13,000	10,000	13,000	-
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	59	1,000	150	1,000	-
TOTAL INTEREST & MISC	59	1,000	150	1,000	-
TOTAL REVENUES	10,331	14,000	10,150	14,000	-
EXPENDITURES					
MUNICIPAL COURT					
OTHER SERVICES & CHARGES					
430.416 Telephone	-	1,000	-	1,000	-
430.445 Maintenance Contracts	6,608	12,920	18,500	15,000	2,080
TOTAL OTHER SERVICES & CHARGES	6,608	13,920	18,500	16,000	2,080
CAPITAL OUTLAY					
430.579 Computer Equipment	990	10,000	-	10,000	-
TOTAL CAPITAL OUTLAY	990	10,000	-	10,000	-
TOTAL 430-MUNICIPAL COURT	7,598	23,920	18,500	26,000	2,080
TOTAL EXPENDITURES	7,598	23,920	18,500	26,000	2,080

City of Live Oak
Court Technology Fund
Capital Requests
2022/2023 Proposed Budget

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

16 – Court Security Fund

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

COURT SECURITY FUND
PROPOSED BUDGET
FISCAL YEAR 2022/2023

Beginning Fund Balance October 1, 2022:						$ 50,779
Estimated Revenues:					10,500	
Proposed Expenditures:						
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures	
Court Security Costs	20,200	-	-	5,000	25,200	
Total Expenditures	20,200	-	-	5,000	25,200	
Net Revenues/Expenditures						(14,700)
Ending Fund Balance September 30, 2023:						$ 36,079

COURT SECURITY FUND
APPROVED BUDGET
FISCAL YEAR 2021/2022
(AS AMENDED)

Beginning Fund Balance October 1, 2021:						$ 57,648
Estimated Revenues:					10,500	
Approved Expenditures:						
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures	
Court Security Costs	17,700	-	-	5,000	22,700	
Total Expenditures	17,700	-	-	5,000	22,700	
Net Revenues/Expenditures						(12,200)
Ending Fund Balance September 30, 2022:						$ 45,448

City of Live Oak
Court Security Fund
2022/2023 Proposed Budget

	Audited 2020/21 Actual	Current FY 2021/22 Amended Budget	Current FY 2021/22 Projected End-of-Year	Proposed Budget FY 2022/23	Budget Increase/ (Decrease)
REVENUES					
FINES & FORFEITURES					
350.300 Court Security	10,796	10,000	12,000	10,000	-
TOTAL FINES & FORFEITURES	10,796	10,000	12,000	10,000	-
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	25	500	100	500	-
TOTAL INTEREST & MISC	25	500	100	500	-
TOTAL REVENUES	10,821	10,500	12,100	10,500	-
EXPENDITURES					
MUNICIPAL COURT					
PERSONNEL SERVICES					
430.101 Bailiffs	4,539	14,000	15,000	16,000	2,000
430.200 F.I.C.A. Taxes	322	1,100	1,150	1,250	150
430.230 Retirement	815	2,500	2,725	2,850	350
430.240 Workers Compensation	92	100	94	100	-
TOTAL PERSONNEL SERVICES	5,768	17,700	18,969	20,200	2,500
CAPITAL OUTLAY					
430.578 Court Security System	-	5,000	-	5,000	-
TOTAL CAPITAL OUTLAY	-	5,000	-	5,000	-
TOTAL 430-MUNICIPAL COURT	5,768	22,700	18,969	25,200	2,500
TOTAL EXPENDITURES	5,768	22,700	18,969	25,200	2,500

City of Live Oak
Court Security Fund
Capital Requests
2022/2023 Proposed Budget

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

81 – Hotel Occupancy Tax (HOT) Fund

The Hotel Occupancy Tax Fund accounts for the collection of a hotel and motel occupancy tax on properties located within the city limits of Live Oak, Texas. The total tax is 13%, the state portion is 6% and the City's portion of the tax is 7%. Both tax rates are the maximum allowed by state law. State law requires that the City spend at least 1/7 (14.3%) of the collected tax on promotions and marketing programs aimed at increasing the exposure of the City and 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 2022/2023

Beginning Fund Balance October 1, 2022:						$ 1,190,479
Estimated Revenues:					530,000	
Proposed Expenditures:						
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures	
Administration	-	-	575,000	-	575,000	
Total Expenditures	-	-	575,000	-	575,000	
Net Revenues/Expenditures						(45,000)
Ending Fund Balance September 30, 2023:						$ 1,145,479

HOTEL/MOTEL OCCUPANCY TAX FUND
APPROVED BUDGET
FISCAL YEAR 2021/2022
(AS AMENDED)

Beginning Fund Balance October 1, 2021:						$ 1,253,979
Estimated Revenues:					530,000	
Approved Expenditures:						
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures	
Administration	-	-	560,000	-	560,000	
Total Expenditures	-	-	560,000	-	560,000	
Net Revenues/Expenditures						(30,000)
Ending Fund Balance September 30, 2022:						$ 1,223,979

City of Live Oak
Hotel/Motel Occupancy Tax Fund
2022/2023 Proposed Budget

	Audited	Current FY 2021/22		Proposed	Budget
	2020/21 Actual	Amended Budget	Projected End-of-Year	Budget FY 2022/23	Increase/ (Decrease)
REVENUES					
OCCUPANCY TAX					
318.500 Occupancy Tax Revenue	521,757	525,000	495,000	525,000	-
TOTAL OCCUPANCY TAX	521,757	525,000	495,000	525,000	-
INTEREST & MISCELLANEOUS					
360.000 Interest Income	629	5,000	1,500	5,000	-
TOTAL INTEREST & MISCELLANEOUS	629	5,000	1,500	5,000	-
TOTAL REVENUES	522,386	530,000	496,500	530,000	-
EXPENDITURES					
ADMINISTRATION DEPARTMENT					
OTHER SERVICES & CHARGES					
400.400 Professional Fees	461,390	495,000	495,000	510,000	15,000
400.430 Advertising	-	35,000	-	35,000	-
400.432 Community/Sponsorships	15,000	15,000	65,000	15,000	-
400.435 Promotional Items	-	15,000	-	15,000	-
TOTAL OTHER SERVICES & CHARGES	476,390	560,000	560,000	575,000	15,000
TOTAL 400-ADMINISTRATION DEPART	476,390	560,000	560,000	575,000	15,000
TOTAL EXPENDITURES	476,390	560,000	560,000	575,000	15,000

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 2022/2023

Beginning Fund Balance October 1, 2022:						$ 110,720
Estimated Revenues:					37,200	
Proposed Expenditures:						
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures	
Emergency Radio System Costs	-	1,000	38,670	2,500	42,170	
Total Expenditures	-	1,000	38,670	2,500	42,170	
Net Revenues/Expenditures						(4,970)
Ending Fund Balance September 30, 2023:						$ 105,750

EMERGENCY RADIO SYSTEM FUND
APPROVED BUDGET
FISCAL YEAR 2021/2022
(AS AMENDED)

Beginning Fund Balance October 1, 2021:						$ 99,220
Estimated Revenues:					37,500	
Approved Expenditures:						
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures	
Emergency Radio System Costs	-	1,000	38,670	2,500	42,170	
Total Expenditures	-	1,000	38,670	2,500	42,170	
Net Revenues/Expenditures						(4,670)
Ending Fund Balance September 30, 2022:						$ 94,550

City of Live Oak
Emergency Radio System Fund
2022/2023 Proposed Budget

	Audited 2020/21 Actual	Current FY 2021/22 Amended Budget	Current FY 2021/22 Projected End-of-Year	Proposed Budget FY 2022/23	Budget Increase/ (Decrease)
REVENUES					
SERVICE USE FEES					
347.500 Rentals and Leases	26,935	37,000	34,000	37,000	-
TOTAL SERVICE USE FEES	26,935	37,000	34,000	37,000	-
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	46	500	100	200	(300)
TOTAL INTEREST & MISC	46	500	100	200	(300)
TOTAL REVENUES	26,981	37,500	34,100	37,200	(300)

City of Live Oak
Emergency Radio System Fund
2022/2023 Proposed Budget

	Audited 2020/21 Actual	Current FY 2021/22 Amended Budget	Current FY 2021/22 Projected End-of-Year	Proposed Budget FY 2022/23	Budget Increase/ (Decrease)
EXPENDITURES					
EMERGENCY RADIO SYSTEM					
SUPPLIES EXPENSES					
537.310 Office Supplies	-	500	-	500	-
537.330 Minor Tools & Equipment	-	500	-	500	-
TOTAL SUPPLIES EXPENSES	-	1,000	-	1,000	-
OTHER SERVICES & CHARGES					
537.400 Professional Fees	-	4,000	-	4,000	-
537.415 Cell Phone	563	750	600	750	-
537.425 Conferences & Training	-	3,000	-	3,000	-
537.450 Equipment Maintenance	-	5,820	2,000	5,820	-
537.480 Contingencies	-	5,000	-	5,000	-
537.485 Dues and Publications	-	100	-	100	-
TOTAL OTHER SERVICES & CHARGES	563	18,670	2,600	18,670	-
CAPITAL OUTLAY					
537.574 Communication Equipment	-	2,500	-	2,500	-
TOTAL CAPITAL OUTLAY	-	2,500	-	2,500	-
TOTAL 537-EMERGENCY RADIO SYSTEM	563	22,170	2,600	22,170	-
INTERFUND TRANSFERS					
OTHER FINANCING USES					
700.100 Transfer to General Fund	20,000	20,000	20,000	20,000	-
TOTAL OTHER FINANCING USES	20,000	20,000	20,000	20,000	-
TOTAL EXPENDITURES	20,563	42,170	22,600	42,170	-

City of Live Oak
Emergency Radio System Fund
Capital Requests
2022/2023 Proposed Budget

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

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

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

PUBLIC, EDUCATIONAL AND GOVERNMENTAL ACCESS CHANNEL (PEG) FUND
PROPOSED BUDGET
FISCAL YEAR 2022/2023

Beginning Fund Balance October 1, 2022:						$ 405,004
Estimated Revenues:					41,000	
Proposed Expenditures:						
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures	
Other Services & Charges	-	-	-	25,000	25,000	
Total Expenditures	-	-	-	25,000	25,000	
Net Revenues/Expenditures						16,000
Ending Fund Balance September 30, 2023:						$ 421,004

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

Beginning Fund Balance October 1, 2021:						$ 379,654
Estimated Revenues:					41,000	
Approved Expenditures:						
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures	
Construction Costs	-	-	-	25,000	25,000	
Total Expenditures	-	-	-	25,000	25,000	
Net Revenues/Expenditures						16,000
Ending Fund Balance September 30, 2022:						$ 395,654

City of Live Oak
PEG Fund
2022/2023 Proposed Budget

	Audited 2020/21 Actual	Current FY 2021/22 Amended Budget	Current FY 2021/22 Projected End-of-Year	Proposed Budget FY 2022/23	Budget Increase/ (Decrease)
REVENUES					
FRANCHISE FEES					
313.000 PEG Revenue	37,815	40,000	35,000	40,000	-
360.000 Interest Income	166	1,000	350	1,000	-
TOTAL FRANCHISE FEES	37,981	41,000	35,350	41,000	-
TOTAL REVENUES	37,981	41,000	35,350	41,000	-
EXPENDITURES					
CAPITAL OUTLAY					
400.595 Other Capital	-	25,000	10,000	25,000	-
TOTAL CAPITAL OUTLAY	-	25,000	10,000	25,000	-
TOTAL EXPENDITURES	-	25,000	10,000	25,000	-

City of Live Oak
PEG Fund
Capital Requests
2022/2023 Proposed Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Public, Educational and Governmental Access Channel (PEG) Fund			
18-400.595	Other Capital		
	Video Equipment for streaming		$ 25,000
	Total PEG Fund Requests		$ 25,000

19 – Alamo Regional SWAT Fund

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

ALAMO REGIONAL SWAT FUND
PROPOSED BUDGET
FISCAL YEAR 2022/2023

Beginning Fund Balance October 1, 2022:						$ 60,660
Estimated Revenues:					52,000	
Proposed Expenditures:						
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures	
Emergency Radio System Costs	-	16,500	-	8,600	25,100	
Total Expenditures	-	16,500	-	8,600	25,100	
Net Revenues/Expenditures						26,900
Ending Fund Balance September 30, 2023:						$ 87,560

ALAMO REGIONAL SWAT FUND
APPROVED BUDGET
FISCAL YEAR 2021/2022
(AS AMENDED)

Beginning Fund Balance October 1, 2021:						$ 23,695
Estimated Revenues:					52,000	
Approved Expenditures:						
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures	
Emergency Radio System Costs	-	10,585	-	4,450	15,035	
Total Expenditures	-	10,585	-	4,450	15,035	
Net Revenues/Expenditures						36,965
Ending Fund Balance September 30, 2022:						$ 60,660

City of Live Oak
Alamo Regional SWAT Fund
2022/2023 Proposed Budget

	Audited 2020/21 Actual	Current FY 2021/22 Amended Budget	Current FY 2021/22 Projected End-of-Year	Proposed Budget FY 2022/23	Budget Increase/ (Decrease)
REVENUES					
GRANTS & INTER-GOVT ALLOCATION					
334.100 Membership Allocations	39,000	45,500	45,500	45,500	-
TOTAL BOND/DEBT PROCEEDS	39,000	45,500	45,500	45,500	-
INTER-FUND REVENUES					
390.100 Transfer from General Fund	6,500	6,500	6,500	6,500	-
TOTAL INTER-FUND REV	6,500	6,500	6,500	6,500	-
TOTAL REVENUES	45,500	52,000	52,000	52,000	-

City of Live Oak
Alamo Regional SWAT Fund
2022/2023 Proposed Budget

	Audited 2020/21 Actual	Current FY 2021/22 Amended Budget	Current FY 2021/22 Projected End-of-Year	Proposed Budget FY 2022/23	Budget Increase/ (Decrease)
EXPENDITURES					
ALAMO REGIONAL SWAT					
SUPPLIES EXPENSES					
530.338 Operating Supplies	7,891	10,585	11,585	16,500	5,915
TOTAL SUPPLIES EXPENSES	7,891	10,585	11,585	16,500	5,915
OTHER SERVICES & CHARGES					
530.425 Training Expenses	3,362	-	-	-	-
TOTAL OTHER SERVICES & CHARGES	3,362	-	-	-	-
CAPITAL OUTLAY					
530.583 Safety Equipment	3,904	4,450	3,450	4,600	150
530.595 Other Capital	53,108	-	-	4,000	4,000
TOTAL CAPITAL OUTLAY	57,012	4,450	3,450	8,600	4,150
TRANSFER OUT					
700.100 Transfer out-General Fund	-	-	-	-	-
	-	-	-	-	-
TOTAL 530-ALAMO REGIONAL SWAT	68,265	15,035	15,035	25,100	10,065
TOTAL EXPENDITURES	68,265	15,035	15,035	25,100	10,065

City of Live Oak
Alamo Regional SWAT Fund
Capital Requests
2022/2023 Proposed Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Alamo Regional SWAT Fund			
19-530.583	Safety Equipment		
	(3) Glock 17T - Simunition training pistols	$ 1,410	
	(3) AR-15 - Simunition training bolts	840	
	Protective Gear	750	
	(2) Suppressors for .308 team rifles	1,600	
19-530.595	Other Capital		
	Team Drone - Mavic 3 Combo Bundle	4,000	$ 8,600
	Total Alamo Regional SWAT Fund Requests		$ 8,600

22 – American Rescue Plan Act

The American Rescue Plan was created by the federal government in response to the impact of COVID-19. It provides needed relief to local governments for the support of public health response and lays the foundation for a strong and equitable economic recovery. Local governments can use the funds to cover costs incurred June 2021 through December 2024.

AMERICAN RESCUE PLAN ACT FUND
PROPOSED BUDGET
FISCAL YEAR 2022/2023

Beginning Fund Balance October 1, 2022:						$ 4,090,376
Estimated Revenues:						-
Proposed Expenditures:						
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures	
Construction/Improvement Cost:	-	-	-	-	-	
Total Expenditures	-	-	-	-	-	
Net Revenues/Expenditures						-
Ending Fund Balance September 30, 2023:						$ 4,090,376

AMERICAN RESCUE PLAN ACT FUND
APPROVED BUDGET
FISCAL YEAR 2021/2022
(AS AMENDED)

Beginning Fund Balance October 1, 2021:						$ 2,044,166
Estimated Revenues:						500
Approved Expenditures:						
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures	
Construction/Improvement Cost:	-	-	-	-	-	
Total Expenditures	-	-	-	-	-	
Net Revenues/Expenditures						500
Ending Fund Balance September 30, 2022:						$ 2,044,666

City of Live Oak
American Rescue Plan Act Fund
2022/2023 Proposed Budget

	Audited 2020/21 Actual	Current FY 2021/22 Amended Budget	Current FY 2021/22 Projected End-of-Year	Proposed Budget FY 2022/23	Budget Increase/ (Decrease)
REVENUES					
GRANTS & INTER-GOVT ALLOCATION					
313.000 American Rescue Act Revenue	2,044,110	-	2,044,110	-	-
TOTAL INTEREST & MISC	2,044,110	-	2,044,110	-	-
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	56	500	2,100	-	(500)
TOTAL OTHER FINANCING USES	56	500	2,100	-	(500)
TOTAL REVENUES	2,044,166	500	2,046,210	-	(500)
INTERFUND TRANSFERS					
OTHER FINANCING USES					
700.100 Transfer to General Fund	-	4,091,000	4,090,376	-	(4,091,000)
TOTAL OTHER FINANCING USES	-	4,091,000	4,090,376	-	(4,091,000)
TOTAL 700-INTERFUND TRANSFERS	-	4,091,000	4,090,376	-	(4,091,000)
TOTAL EXPENDITURES	-	4,091,000	4,090,376	-	(4,091,000)

These funds have restrictcted uses under the American Rescue Plan Act. The City chose to utilize the granted allowance of up-to the amount of the full award or $10,000,000, which ever is less, under the category of revenue loss and to be used for general services.
Funds that were previously budgeted for these services or deemed in excess of our current budget will be transferred to the Capital Projects Fund and used to fund projects approved by the City Council.

45 – 2022 G.O. Bond Fund

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

2022 GO BOND FUND
PROPOSED BUDGET
FISCAL YEAR 2022/2023

Beginning Fund Balance October 1, 2022:						$17,862,000
Estimated Revenues:					100,000	
Proposed Expenditures:						
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures	
Construction/Improvement Cost:	-	-	-	11,778,082	11,778,082	
Total Expenditures	-	-	-	11,778,082	11,778,082	
Net Revenues/Expenditures						(11,678,082)
Ending Fund Balance September 30, 2023:						$ 6,183,918

2022 GO BOND FUND
APPROVED BUDGET
FISCAL YEAR 2021/2022
(AS AMENDED)

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

City of Live Oak
2022 GO Bond Fund
2022/2023 Proposed Budget

	Audited 2020/21 Actual	Current FY 2021/22 Amended Budget	Current FY 2021/22 Projected End-of-Year	Proposed Budget FY 2022/23	Budget Increase/ (Decrease)
REVENUES					
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	-	-	12,000	100,000	100,000
TOTAL OTHER FINANCING USES	-	-	12,000	100,000	100,000
OTHER FINANCING SOURCES					
385.400 Bond Proceeds	-	-	18,000,000	-	-
TOTAL OTHER FINANCING SOURCES	-	-	18,000,000	-	-
TOTAL REVENUES	-	-	18,012,000	100,000	100,000
EXPENDITURES					
CONSTRUCTION EXPENSE					
562.400 Professional Fees	-	-	150,000	778,082	778,082
562.500 Construction Costs	-	-	-	11,000,000	11,000,000
TOTAL CONSTRUCTION	-	-	150,000	11,778,082	11,778,082
TOTAL EXPENDITURES	-	-	150,000	11,778,082	11,778,082

46 – Capital Projects Fund

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

CAPITAL PROJECTS FUND
PROPOSED BUDGET
FISCAL YEAR 2022/2023

Beginning Fund Balance October 1, 2022:						$ 2,163,974
Estimated Revenues:					2,892,500	
Proposed Expenditures:						
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures	
Construction/Improvement Cost:	-	-	-	3,699,550	3,699,550	
Total Expenditures	-	-	-	3,699,550	3,699,550	
Net Revenues/Expenditures						(807,050)
Ending Fund Balance September 30, 2023:						$ 1,356,924

CAPITAL PROJECTS FUND
APPROVED BUDGET
FISCAL YEAR 2021/2022
(AS AMENDED)

Beginning Fund Balance October 1, 2021:						$ 738,369
Estimated Revenues:					2,301,000	
Approved Expenditures:						
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures	
Construction/Improvement Cost:	-	-	-	2,290,000	2,290,000	
Total Expenditures	-	-	-	2,290,000	2,290,000	
Net Revenues/Expenditures						11,000
Ending Fund Balance September 30, 2022:						$ 749,369

City of Live Oak
Capital Projects Fund
2022/2023 Proposed Budget

	Audited 2020/21 Actual	Current FY 2021/22 Amended Budget	Current FY 2021/22 Projected End-of-Year	Proposed Budget FY 2022/23	Budget Increase/ (Decrease)
REVENUES					
INTEREST & MISCELLANEOUS					
360.000 Interest Revenue	534	1,000	750	1,500	500
370.900 Miscellaneous Revenue	-	-	-	-	-
TOTAL INTEREST & MISC	534	1,000	750	1,500	500
OTHER FINANCING SOURCES					
384.300 Transfer from General Fund	-	2,300,000	2,300,000	2,891,000	591,000
390.500 Transfer from EDC-Park Playscape	-	-	-	-	-
390.535 Transfer from Asset Replacement	-	-	-	-	-
TOTAL OTHER FINANCING USES	-	2,300,000	2,300,000	2,891,000	591,000
TOTAL REVENUES	534	2,301,000	2,300,750	2,892,500	591,500
EXPENDITURES					
PROFESSIONAL FEES					
560.400 Professional Fees	-	160,000	110,000	125,000	(35,000)
565.400 Park Professional Fees	-	15,000	15,000	67,700	52,700
TOTAL PROFESSIONAL FEES	-	175,000	125,000	192,700	17,700
CONSTRUCTION EXPENSE					
560.500 Construction Costs	70,338	900,000	435,410	1,995,845	1,095,845
565.500 Park Construction	-	185,000	50,000	155,000	(30,000)
692.500 Construction Costs - Streets	53,000	40,000	-	-	(40,000)
TOTAL CONSTRUCTION	123,338	1,125,000	485,410	2,150,845	1,025,845
CAPITAL OUTLAY					
540.586 Fire Department Vehicles	103,468	-	-	-	-
560.581 Plant Equipment		790,000	100,000	681,705	(108,295)
565.530 Park Building & Structures	-	-	-	159,300	159,300
562.597 Park Equipment	44,506	200,000	164,735	515,000	315,000
691.530 Buildings & Structures	112,447	-	-	-	-
TOTAL CAPITAL OUTLAY	260,421	990,000	264,735	1,356,005	366,005
TOTAL EXPENDITURES	383,759	2,290,000	875,145	3,699,550	1,409,550

City of Live Oak
Capital Projects Fund
Project Requests
2022/2023 Proposed Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Capital Projects Funds			
46-560.400	Professional Fees		
	Design work on generator projects	$ 50,000	
	Facilities Planning includes City Pool area	75,000	
46-565.400	Professional Fees		
	Design work on Pavilion project	17,700	
	Design work on Playground Equipment project	50,000	
46-560.500	Construction		
	8' Fencecrete along Toepperwein Rd. (carry over)	63,470	
	Sewer Line Rehab	900,000	
	Sewer Line Televising	450,000	
	Generator Project installation, modifications	582,375	
46-565.500	Constructions - Park Projects		
	Walking Trails	135,000	
	Pool entrance and Cashiers stand	20,000	
46-560.581	Plant Equipment		
	Generators	681,705	
46-565.530	Buildings & Structures - Parks		
	Pavilion	159,300	
46-562.597	Park Equipment		
	(1/2) Replace playscape near rectangle pavilion (carry ove	65,000	
	Playground Equipment	450,000	$ 3,699,550
	Total Capital Projects Fund Requests		$ 3,699,550

60 – Utility Fund

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

UTILITY OPERATIONS FUND
PROPOSED BUDGET
FISCAL YEAR 2022/2023

Beginning Fund Balance October 1, 2022:						$ 446,654
Estimated Revenues:					5,394,600	
Proposed Expenditures:						
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures	
Administration	124,415	25,500	152,500	-	302,415	
Operations	811,000	152,625	3,535,008	-	4,498,633	
Transfers Out	-	-	667,245	-	667,245	
Total Expenditures	935,415	178,125	4,354,753	-	5,468,293	
Net Revenues/Expenditures						(73,693)
Ending Fund Balance September 30, 2023:						$ 372,961

UTILITY OPERATIONS FUND
APPROVED BUDGET
FISCAL YEAR 2021/2022
(AS AMENDED)

Beginning Fund Balance October 1, 2021:						$ 233,137
Estimated Revenues:					5,150,300	
Approved Expenditures:						
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures	
Administration	106,415	23,500	151,000	-	280,915	
Operations	754,600	145,625	3,150,925	-	4,051,150	
Transfers Out	-	-	667,245	-	667,245	
Total Expenditures	861,015	169,125	3,969,170	-	4,999,310	
Net Revenues/Expenditures						150,990
Ending Fund Balance September 30, 2022:						$ 384,127

City of Live Oak
Utility Operations Fund
2022/2023 Proposed Budget

	Audited 2020/2021 Actual	Current FY 2021/22 Amended Budget	Current FY 2021/22 Projected End-of-Year	Proposed Budget FY 2022/23	Budget Increase/ (Decrease)
REVENUES					
UTILITY REVENUE					
381.200 Water Revenues	1,463,825	1,642,450	1,575,000	1,685,250	42,800
381.201 Sewer Revenue	1,988,872	2,244,600	2,264,000	2,603,600	359,000
381.360 Interest Income	164	5,000	250	1,000	(4,000)
381.400 Garbage Collection Rev	747,058	750,000	775,000	750,000	-
381.500 Edwards Aquifer Mgt Fees	147,312	162,500	148,000	162,500	-
381.600 Service Application Fees	4,350	5,000	5,000	5,000	-
381.620 Water Connection Fees	-	3,000	-	3,000	-
381.630 Sewer Connection Fees	197,030	75,000	25,000	75,000	-
381.800 Penalty Charges	64,227	50,000	60,000	60,000	10,000
381.810 Turn-off Fees	7,578	15,000	8,000	15,000	-
381.820 Meter Tampering Fees	525	1,000	750	1,000	-
381.920 Discounts Earned	302	250	250	250	-
381.930 N.S.F. Check Fees	425	1,000	650	1,000	-
381.940 Inspection Fees	1,720	1,000	1,000	1,000	-
381.950 Miscellaneous Income	3,200	15,000	2,000	1,500	(13,500)
TOTAL UTILITY REVENUE	4,626,588	4,970,800	4,864,900	5,365,100	394,300
INTER-FUND TRANSFERS					
390.100 Transfer from General Fund	(8,770)	150,000	150,000	-	(150,000)
390.400 Transfer from EDC	608,037	-	-	-	-
390.487 Support Fees	29,500	29,500	29,500	29,500	-
TOTAL INTER-FUND TRANSFERS	628,767	179,500	179,500	29,500	(150,000)
TOTAL REVENUES	5,255,355	5,150,300	5,044,400	5,394,600	244,300

City of Live Oak
Utility Operations Fund
2022/2023 Proposed Budget

	Audited 2020/2021 Actual	Current FY 2021/22 Amended Budget	Current FY 2021/22 Projected End-of-Year	Proposed Budget FY 2022/23	Budget Increase/ (Decrease)
EXPENDITURES					
ADMINISTRATIVE DEPARTMENT					
PERSONNEL SERVICES					
400.100 Salaries	140,586	66,000	59,000	76,000	10,000
400.199 Overtime	-	750	250	750	-
400.200 F.I.C.A. Taxes	10,292	5,500	4,350	6,000	500
400.210 Group Insurance	27,244	21,500	18,250	27,500	6,000
400.230 Retirement	25,913	12,500	10,500	14,000	1,500
400.240 Workers Comp Insurance	369	165	155	165	-
TOTAL PERSONNEL SERVICES	204,404	106,415	92,505	124,415	18,000
SUPPLIES EXPENSES					
400.310 Office Supplies	6,200	5,000	6,500	5,000	-
400.320 Postage	18,800	17,000	18,900	19,000	2,000
400.330 Minor Tools & Equipment	2,268	500	500	500	-
400.392 Employee Relations	-	1,000	1,000	1,000	-
TOTAL SUPPLIES EXPENSES	27,268	23,500	26,900	25,500	2,000
OTHER SERVICES & CHARGES					
400.400 Professional Fees	3,095	7,500	-	2,000	(5,500)
400.402 S.A.W.S Billing Fees	19,950	21,500	19,500	21,500	-
400.412 Credit Card Fees	29,045	25,000	32,000	30,000	5,000
400.415 Telephone	2,550	2,000	2,250	2,000	-
400.425 Conference & Training	-	500	-	500	-
400.475 Property & Liability Ins	16,809	17,500	18,500	19,500	2,000
400.482 Wtr/Swr Acct Write-offs	-	2,000	-	2,000	-
400.495 Sewer Connection Fees	186,210	75,000	25,000	75,000	-
TOTAL OTHER SERVICES & CHARGES	257,659	151,000	97,250	152,500	1,500
TOTAL 400-ADMINISTRATION DEPT	489,331	280,915	216,655	302,415	21,500

City of Live Oak
Utility Operations Fund
2022/2023 Proposed Budget

	Audited 2020/2021 Actual	Current FY 2021/22 Amended Budget	Current FY 2021/22 Projected End-of-Year	Proposed Budget FY 2022/23	Budget Increase/ (Decrease)
PUBLIC WORKS GENERAL					
PERSONNEL SERVICES					
560.100 Salaries	422,217	451,600	415,000	511,500	59,900
560.199 Overtime	42,666	45,000	38,000	45,000	-
560.200 F.I.C.A. Taxes	33,250	38,300	34,000	43,000	4,700
560.210 Group Insurance	81,264	122,500	81,000	101,000	(21,500)
560.230 Retirement	84,208	88,700	84,000	102,000	13,300
560.240 Workers Comp Insurance	7,835	8,500	7,982	8,500	-
TOTAL PERSONNEL SERVICES	671,440	754,600	659,982	811,000	56,400
SUPPLIES EXPENSES					
560.300 Uniforms	2,402	5,725	3,000	5,725	-
560.310 Office Supplies	699	1,400	750	1,400	-
560.333 Petroleum Products	15,573	28,000	16,000	28,000	-
560.337 Public Education Supplies	1,888	8,000	1,800	5,000	(3,000)
560.350 Safety Supplies	992	2,500	2,000	2,500	-
560.355 Plant & Eqpt Maint Sup	125,530	90,000	100,000	100,000	10,000
560.365 Small Power & Hand Tools	5,204	5,000	4,000	5,000	-
560.380 Street Maint Materials	1,071	5,000	1,100	5,000	-
TOTAL SUPPLIES EXPENSES	153,359	145,625	128,650	152,625	7,000
OTHER SERVICES & CHARGES					
560.402 Water Testing Fees	12,033	36,000	20,000	51,000	15,000
560.404 Garbage Collection Srvc	745,930	750,000	770,000	750,000	-
560.409 Edwards Aquifer Mgt Fees	172,377	180,000	172,377	180,000	-
560.414 Sewage Treatment	1,755,897	1,902,325	1,998,000	2,253,408	351,083
560.415 Telephone	2,962	3,100	2,800	3,100	-
560.425 Conferences & Training	1,781	6,000	6,750	6,000	-
560.440 Utilities	156,935	150,000	140,000	150,000	-
560.445 Contract Maintenance	7,934	30,000	15,000	60,000	30,000
560.450 Equipment Maint Contracts	-	3,000	2,500	3,000	-
560.455 Street Maintenance Services	5,990	10,000	2,000	10,000	-
560.458 Vehicle Maint Services	17,152	24,000	11,000	24,000	-
560.460 Vehicle Rehabilitation	4,411	2,000	-	-	(2,000)
560.470 Equipment Rentals	57	2,500	500	2,500	-
560.471 Water Leases	17,074	50,000	17,074	40,000	(10,000)
560.480 Contingencies	604	1,000	200	1,000	-
560.485 Dues & Publications	143	1,000	150	1,000	-
560.499 Depreciation Expense	258,848	-	-	-	-
TOTAL OTHER SERVICES & CHARGES	3,160,128	3,150,925	3,158,351	3,535,008	384,083
TOTAL 560-PUBLIC WORKS GENERAL	3,984,927	4,051,150	3,946,983	4,498,633	447,483

City of Live Oak
Utility Operations Fund
2022/2023 Proposed Budget

	Audited 2020/2021 Actual	Current FY 2021/22 Amended Budget	Current FY 2021/22 Projected End-of-Year	Proposed Budget FY 2022/23	Budget Increase/ (Decrease)
OTHER FINANCING USES					
OPERATING TRANSFER OUT					
700.013 Transfer to Gen Fd - Auto Shop	11,000	15,000	15,000	15,000	-
700.018 Transfer to Gen Fd - Admin O/H	111,500	171,500	171,500	171,500	-
700.030 Transfers to Renew & Repl	310,000	310,000	310,000	310,000	-
700.040 Transfers to D/S Fund	170,502	170,745	170,745	170,745	-
TOTAL OPERATING TRANSFERS OUT	603,002	667,245	667,245	667,245	-
TOTAL 700-OTHER FINANCING USES	603,002	667,245	667,245	667,245	-
TOTAL EXPENDITURES	5,077,260	4,999,310	4,830,883	5,468,293	468,983

Public Works - Utility Administration & Operation

Positions	FY 2022	FY 2023
Director of Public Works	0.5	0.5
Administrative Assistant	0.5	0.5
Utilities Supervisor	1.0	1.0
Crew Leader	1.0	1.0
Heavy Equipment Operator	3.0	5.0
Utilites Maintenance Worker	2.0	0.0
Utility Billing Specialist	2.0	2.0
Total Positions	**10.0**	**10.0**

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

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Director of Public Works	26	$100,891	$127,205	$153,518
Utilities Supervisor	11	$48,530	$61,188	$73,845
Crew Leader	9	$44,019	$55,499	$66,979
Administrative Assistant	7	$39,926	$50,339	$60,752
Heavy Equipment Operator	7	$39,926	$50,339	$60,752
Utilites Maintenance Worker	4	$34,490	$43,485	$52,480
Utility Billing Specialist	4	$34,490	$43,485	$52,480

30 – Utility Development Replacement and Renewal Fund

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

UTILITY DEVELOPMENT/RENEWALS & REPLACEMENT FUND
PROPOSED BUDGET
FISCAL YEAR 2022/2023

Beginning Fund Balance October 1, 2022:						$ 768,731
Estimated Revenues:					315,000	
Proposed Expenditures:						
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures	
Operations	-	-	-	322,000	322,000	
Total Expenditures	-	-	-	322,000	322,000	
Net Revenues/Expenditures						(7,000)
Ending Fund Balance September 30, 2023:						$ 761,731

UTILITY DEVELOPMENT/RENEWALS & REPLACEMENT FUND
APPROVED BUDGET
FISCAL YEAR 2021/2022
(AS AMENDED)

Beginning Fund Balance October 1, 2021:						$ 647,731
Estimated Revenues:					320,000	
Approved Expenditures:						
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures	
Operations	-	-	-	514,000	514,000	
Total Expenditures	-	-	-	514,000	514,000	
Net Revenues/Expenditures						(194,000)
Ending Fund Balance September 30, 2022:						$ 453,731

City of Live Oak
Utility Development/Renewal and Replacement Fund
2022/2023 Proposed Budget

	Audited 2020/2021 Actual	Current FY 2021/22 Amended Budget	Current FY 2021/22 Projected End-of-Year	Proposed Budget FY 2022/23	Budget Increase/ (Decrease)
REVENUES					
INTEREST & MISCELLANEOUS					
370.900 Miscellaneous Revenue	158,000	-	-	-	-
360.550 Interest Income - R & R	516	10,000	1,000	5,000	(5,000)
TOTAL INTEREST & MISCELLANEOUS	158,516	10,000	1,000	5,000	(5,000)
INTER-FUND TRANSFERS					
390.100 Transfer From General Fund (Loan)	-	-	-	-	-
390.600 Depr X-fers from Utility	310,000	310,000	310,000	310,000	-
TOTAL INTER-FUND TRANSFERS	310,000	310,000	310,000	310,000	-
TOTAL REVENUES	468,516	320,000	311,000	315,000	(5,000)
EXPENDITURES					
PUBLIC WORKS GENERAL					
CAPITAL OUTLAY					
560.560 Wtr/Swr System Renewal	906,941	200,000	100,000	200,000	-
560.561 Water/Sewer System Extntn	-	50,000	-	50,000	-
560.562 Sewer Sys Wtr Inflow Study		100,000	-	-	(100,000)
560.574 Vehicles	-	64,000	64,000	67,000	3,000
560.581 Plant Equipment	-	95,000	25,000	-	(95,000)
560.588 Small Equipment Replacement	-	5,000	1,000	5,000	-
TOTAL CAPITAL OUTLAY	906,941	514,000	190,000	322,000	(192,000)
TOTAL 560-PUBLIC WORKS GENERAL	906,941	514,000	190,000	322,000	(192,000)
TOTAL EXPENDITURES	906,941	514,000	190,000	322,000	(192,000)

City of Live Oak
Utility Development/Renewal and Replacement Fund
Capital Requests
2022/2023 Proposed Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Utilities			
30-560.560	Water/Sewer System Renewal		
	Commercial Meter Replacement Program	$ 50,000	
	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
30-560.574	Vehicles/Equipment		
	Replace 2014 Leak Repair Service Truck w/ compartments		67,000
30-560.588	Small Equipment Replacement		5,000
	Total Utility Development and R&R Fund Requests		$ 322,000

61 – Stormwater Utility Fund

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

STORMWATER OPERATIONS FUND
PROPOSED BUDGET
FISCAL YEAR 2022/2023

Beginning Fund Balance October 1, 2022:						$ 327,241
Estimated Revenues:					651,500	
Proposed Expenditures:						
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures	
Operations	390,000	32,750	424,500	-	847,250	
Transfers Out	-	-	-	35,693	35,693	
Total Expenditures	390,000	32,750	424,500	35,693	882,943	
Net Revenues/Expenditures						(231,443)
Ending Fund Balance September 30, 2023:						$ 95,798

STORMWATER OPERATIONS FUND
APPROVED BUDGET
FISCAL YEAR 2021/2022
(AS AMENDED)

Beginning Fund Balance October 1, 2021:						$ 406,097
Estimated Revenues:					651,500	
Approved Expenditures:						
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures	
Operations	398,600	32,750	424,500	16,000	871,850	
Transfers Out	-	-	-	64,881	64,881	
Total Expenditures	398,600	32,750	424,500	80,881	936,731	
Net Revenues/Expenditures						(285,231)
Ending Fund Balance September 30, 2022:						$ 120,866

City of Live Oak
Stormwater Operations Fund
2022/2023 Proposed Budget

	Audited 2020/2021 Actual	Current FY 2021/22 Amended Budget	Current FY 2021/22 Projected End-of-Year	Proposed Budget FY 2022/23	Budget Increase/ (Decrease)
REVENUES					
STORMWATER REVENUE					
348.205 Storm Water Utility Fee	603,669	650,000	603,000	650,000	-
349.900 Storm Water Application Fee	5,500	-	1,000	-	-
360.000 Interest Income	192	1,500	250	1,500	-
370.900 Miscellaneous Revenue	5,000	-	-	-	-
TOTAL STORMWATER REVENUE	614,361	651,500	604,250	651,500	-
OTHER FINANCING SOURCES					
390.035 Transfers from Asset Replacement	48,500	-	-	-	-
TOTAL OTHER FINANCING SOURCES	48,500	-	-	-	-
TOTAL REVENUES	662,861	651,500	604,250	651,500	-

City of Live Oak
Stormwater Operations Fund
2022/2023 Proposed Budget

	Audited 2020/2021 Actual	Current FY 2021/22 Amended Budget	Current FY 2021/22 Projected End-of-Year	Proposed Budget FY 2022/23	Budget Increase/ (Decrease)
EXPENDITURES					
PERSONNEL SERVICES					
567.100 Salaries	254,697	276,300	276,300	262,500	(13,800)
567.199 Overtime	5,128	3,000	1,000	3,000	-
567.200 F.I.C.A. Taxes	19,497	21,600	21,600	21,250	(350)
567.210 Group Insurance	49,833	40,000	45,000	48,250	8,250
567.230 Retirement	47,672	50,700	50,700	49,000	(1,700)
567.240 Workers Comp Insurance	5,992	7,000	6,575	6,000	(1,000)
TOTAL PERSONNEL SERVICES	382,819	398,600	401,175	390,000	(8,600)
SUPPLIES EXPENSES					
567.300 Uniforms	1,592	4,000	1,600	4,000	-
567.310 Office Supplies	36	1,000	750	1,000	-
567.333 Petroleum Products	16,833	22,750	18,000	22,750	-
567.337 Public Education Supplies	-	1,500	-	1,500	-
567.350 Safety Supplies	1,514	2,500	1,500	2,500	-
567.365 Small Power & Hand Tools	1,033	1,000	750	1,000	-
TOTAL SUPPLIES EXPENSES	21,008	32,750	22,600	32,750	-
OTHER SERVICES & CHARGES					
567.400 Professional Fees	72,598	78,000	56,000	78,000	-
567.402 SAWS Billing Fees	5,168	7,000	5,200	7,000	-
567.415 Telephone	2,881	3,000	2,500	3,000	-
567.425 Conferences & Training	975	1,500	750	1,500	-
567.445 Contract Maintenance	10,791	29,000	11,000	29,000	-
567.456 Flood Channel Const & Maint	3,963	200,000	4,000	200,000	-
567.458 Vehicle Maint Services	22,308	30,000	24,000	30,000	-
567.470 Equipment Rentals	-	1,000	-	1,000	-
567.487 Support Fee	75,000	75,000	75,000	75,000	-
567.499 Depreciation Expense	13,428	-	-	-	-
TOTAL OTHER SERVICES & CHARGES	207,112	424,500	178,450	424,500	-
CAPITAL OUTLAY					
567.580 Operating Equipment	-	16,000	16,000	-	(16,000)
TOTAL CAPITAL OUTLAY	-	16,000	16,000	-	(16,000)
TOTAL 567- OPERATING EXPENDITURES	610,939	871,850	618,225	847,250	(24,600)

City of Live Oak
Stormwater Operations Fund
2022/2023 Proposed Budget

	Audited 2020/2021 Actual	Current FY 2021/22 Amended Budget	Current FY 2021/22 Projected End-of-Year	Proposed Budget FY 2022/23	Budget Increase/ (Decrease)
OTHER FINANCING USES					
OPERATING TRANSFER OUT					
700.600 Transfer to Asset Replacement Fund	60,222	64,881	64,881	35,693	(29,188)
TOTAL 700-OTHER FINANCING USES	60,222	64,881	64,881	35,693	(29,188)
TOTAL 567-STORMWATER OPERATIONS	671,161	936,731	683,106	882,943	(53,788)

Public Works - Stormwater Operations

Positions	FY 2022	FY 2023
Assistant Public Works Director	1.0	0.5
Crew Leader - Stormwater	1.0	1.0
Heavy Equipment Operator	2.0	2.0
Stormwater Maintenance Worker	1.0	1.0
Total Positions	**5.0**	**4.5**

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

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Assistant Public Works Director	23	$87,154	$109,885	$132,615
Crew Leader - Stormwater	9	$44,019	$55,499	$66,979
Heavy Equipment Operator	7	$39,926	$50,339	$60,752
Stormwater Maintenance Worker	4	$34,490	$43,485	$52,480

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 2022/2023

Beginning Fund Balance October 1, 2022:						$ 5,153,440
Estimated Revenues:					2,673,656	
Proposed Expenditures:						
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total Expenditures	
Economic Development	137,750	6,300	1,562,949	400,000	2,106,999	
Total Expenditures	137,750	6,300	1,562,949	400,000	2,106,999	
Net Revenues/Expenditures						566,657
Ending Fund Balance September 30, 2023:						$ 5,720,097

ECONOMIC DEVELOPMENT CORPORATION
APPROVED BUDGET
FISCAL YEAR 2021/2022
(AS AMENDED)

Beginning Fund Balance October 1, 2021:						$ 4,545,566
Estimated Revenues:					2,405,444	
Approved Expenditures:						
Department	Personnel Services	Supplies	Other Services & Charges	Capital Outlay	Total 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
Ending Fund Balance September 30, 2022:						$ 4,606,250

City of Live Oak
Economic Development Corporation Fund
2022/2023 Proposed Budget

	Audited 2020/21 Actual	Current FY 2021/22 Amended Budget	Current FY 2021/22 Projected End-of-Year	Proposed Budget FY 2022/23	Budget Increase/ (Decrease)
REVENUES					
TAXES - OTHER					
311.300 Sales & Use Tax Revenue	2,696,469	2,700,444	2,993,749	3,038,656	338,212
311.398 Sales Tax Incentive Payment	(289,930)	(325,000)	(316,070)	(395,000)	(70,000)
TOTAL TAXES - OTHER	2,406,539	2,375,444	2,677,679	2,643,656	268,212
INTEREST & MISCELLANEOUS					
360.000 Interest Income	14,893	30,000	8,000	20,000	(10,000)
370.900 Miscellaneous	-	-	10,000	10,000	10,000
TOTAL INTEREST & MISCELLANEOUS	14,893	30,000	18,000	30,000	-
TOTAL REVENUES	2,421,432	2,405,444	2,695,679	2,673,656	268,212

City of Live Oak
Economic Development Corporation Fund
2022/2023 Proposed Budget

	Audited 2020/21 Actual	Current FY 2021/22 Amended Budget	Current FY 2021/22 Projected End-of-Year	Proposed Budget FY 2022/23	Budget Increase/ (Decrease)
EXPENDITURES					
ADMINISTRATION DEPARTMENT					
PERSONNEL SERVICES					
400.100 Admin Support Salaries	86,305	90,375	82,000	98,000	7,625
400.199 Admin Support Overtime	984	2,000	900	1,000	(1,000)
400.200 F.I.C.A.	6,524	7,500	6,000	8,000	500
400.210 Group Insurance	11,936	13,000	11,000	11,750	(1,250)
400.230 Retirement	16,044	16,900	14,500	18,750	1,850
400.240 Workers Comp Insurance	230	250	235	250	-
TOTAL PERSONNEL SERVICES	122,023	130,025	114,635	137,750	7,725
SUPPLIES EXPENSES					
400.310 Office Supplies	490	3,000	1,000	3,000	-
400.320 Postage	-	1,000	250	1,200	200
400.330 Minor Tools & Equipment	-	3,000	1,000	600	(2,400)
400.333 Petroleum Products	145	1,500	500	1,500	-
TOTAL SUPPLIES EXPENSES	635	8,500	2,750	6,300	(2,200)
OTHER SERVICES & CHARGES					
400.400 Professional Fees	2,034	67,000	15,000	105,000	38,000
400.401 Marketing Services	31,398	10,500	20,000	17,500	7,000
400.425 Conferences & Training	3,780	19,600	7,000	21,100	1,500
400.431 Promotional Activities	22,170	28,500	15,000	41,000	12,500
400.445 Maintenance Contracts	-	9,215	4,000	5,000	(4,215)
400.458 Vehicle Maint Services	193	500	250	500	-
400.480 Contingencies	-	1,000	-	1,000	-
400.481 Newsletter Inserts	76,337	75,000	75,000	105,000	30,000
400.485 Dues & Publications	11,931	12,750	12,000	9,650	(3,100)
400.486 Other ED Initiatives	64,766	130,000	70,000	130,000	-
TOTAL OTHER SERVICES & CHARGES	212,609	354,065	218,250	435,750	81,685

City of Live Oak
Economic Development Corporation Fund
2022/2023 Proposed Budget

	Audited 2020/21 Actual	Current FY 2021/22 Amended Budget	Current FY 2021/22 Projected End-of-Year	Proposed Budget FY 2022/23	Budget Increase/ (Decrease)
CAPITAL OUTLAY					
500.581 Purchase of Water Rights	608,037	300,000	300,000	300,000	-
500.5xx Land	-	300,000	300,000	-	(300,000)
565.5xx Playground Equipment	-	200,000	200,000	-	(200,000)
560.595 Unspecified Capital	-	100,000	-	100,000	-
TOTAL CAPITAL OUTLAY	608,037	900,000	800,000	400,000	(500,000)
TOTAL 400-ADMINISTRATION DEPART	943,304	1,392,590	1,135,635	979,800	(412,790)
INTERFUND TRANSFERS					
OTHER FINANCING USES					
700.100 Transfer to General Fund	150,000	150,000	150,000	150,000	-
700.350 Transfers To Asset Replacement	63,185	63,185	63,185	58,702	(4,483)
700.400 Transfers to Debt Service	736,710	738,985	738,985	918,497	179,512
TOTAL OTHER FINANCING USES	949,895	952,170	952,170	1,127,199	175,029
TOTAL 700-INTERFUND TRANSFERS	949,895	952,170	952,170	1,127,199	175,029
TOTAL EXPENDITURES	1,893,199	2,344,760	2,087,805	2,106,999	(237,761)

Economic Development Corporation Fund
Capital Requests
2022/2023 Proposed Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Economic Development Corporation			
Capital Projects			
50-500.581	Water Rights		$ 300,000
50-560.595	Unspecified Capital		100,000
	Total Economic Development Corporation Fund Requests		$ 400,000

Economic Development Corporation

Positions	FY 2022	FY 2023
Assistant City Manager	0.3	0.3
EDC Manager	0.0	0.8
Executive Assistant	0.8	0.0
Total Positions	**1.1**	**1.1**

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

Position	Pay Grade	Min Step	Calculated Midpoint	Max Step
Assistant City Manager	30	$122,634	$154,618	$186,602
EDC Manager	18	$68,287	$86,097	$103,907

Capital Information

City of Live Oak
General Fund
Capital Requests
2022/2023 Proposed Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
City Secretary			
10-405.579	Office Equipment		
	Projector and monitor upgrades in Council Chambers	$ 8,330	
10-405-591	Software		
	Archive Social (software for social media retention)	5,990	$ 14,320
Police Department			
10-530.583	Safety Equipment		
	(6) Body armor - replacement patrol	5,700	
	Helmets with communication gear	10,500	
	New rifle armor plates	9,000	
	Self-aid/Buddy-aid medical kits	480	
	Medical kit carriers	150	
	Stop stick piranha	500	
	(1) SWAT Vests	4,500	
	PPE Equipment	3,000	
10-530.595	Other Capital		
	(2) Jamar Radar boxes	11,000	
	Upgrade emergency mobile radios	239,500	
	Upgrade emergency hand-held radios	271,500	
10-530.651	PD Donation Expenditures		
	Various Program/Projects/Items	10,988	566,818
Communications Department			
10-535.574	Communication Equipment		
	Dispatch Radio Console		52,500
Fire Department			
10-540.530	Buildings		
	Carport for 6 spaces behind Fire Department	45,000	
10-540.580	Operating Equipment		
	Mobile radios/antennas for new Qunit and Engine	19,000	
	CAD CPU mount/docking stations for new Quint and Engi	2,500	
	Mobile routers, antennas, cables, install on Quint and Engi	2,700	
	Mobile routers, antennas, cables, install on C160	1,350	
	Docking station for C160	950	
	New Trucks equipment mounting brackets/hardware	16,000	
	Rope rescue equipment new and existing engine	20,000	
	Upgrade emergency radios	89,600	
	(2)Thermal imaging Cameras	19,000	
	Receiver mounted SDH and LDH hose coilers	3,500	219,600

City of Live Oak
General Fund
Capital Requests
2022/2023 Proposed Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Public Works			
10-560.530	Building & Structures		
	Energy Conservation Measures	50,000	
	Replace Marquee sign on Forest Bluff near O'Connor road	60,000	
	Sprinkler System and Landscape Municipal Complex	75,000	
	Update City Facilities	100,000	
	Yard gates with heavy-duty Controllers and security camer:	100,000	385,000
Animal Control			
10-564.570	Operating Equipment		
	Stainless steel cage doors on kennels	36,345	
	Industrial washer and dryer	4,000	
10-564.586	Vehicles		
	Utility Box and installation on Animal Control Vehicle	34,000	
10-564-651	AC Donation Expenditures		
	Stainless steel cage doors on kennels	21,375	95,720
Parks Maintenance			
10-565.588	Parks Maintenance Equipment		
	Replace 2004 Kawasaki Mule (Carry over from 2021/22)		20,000
Information Technology			
10-685.579	Computer Equipment		
	(10) Dell Optiplex 3060 SFF - PC Replacement Plan	14,000	
	(4) Dell Latitude 15 3000 Series laptops	6,600	
	(3) Cisco Switches (Upgrade 3 per year - 9 total) (3rd year)	22,500	
	(3) Cisco Switches (Carry over from 2021/22)	20,025	
	(7) Server nearing EOL - Upgrades/Replacements	60,000	
	Upgrade Wireless System to WiFi6 (10 AP's)	3,400	
	Various Other Hardware requests	5,530	
10-685.591	Software		
	MS 365 Business Standard (60 licenses at $11.88/month)	8,554	
	MS 365 Apps for Business (25 licenses at $7.88/month)	2,364	
	MS 365 Business Basic (79 licenses at $4.75/month)	4,503	
	SentinelOne Automated Threat Removal (145*$6.65/montl	11,571	
	Huntress MDR (153*$2.98/month)	5,471	
	Adobe Acrobat, other miscellaneous requests	3,172	167,690
	Total General Fund Capital Requests (Funded)		$ 1,521,648

City of Live Oak
General Fund
Reserve Funded Items
2022/2023 Proposed Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Capital Requests		$ 1,521,648	
Transfer to Capital Project Fund for various projects		2,341,000	
Less amount funded through recurring revenue		(377,824)	$ 3,484,824
Transfer to Asset Replacement (Capital)		408,980	
Less amount funded through recurring revenue		-	408,980
City Council			
10-401.480	Contingencies		200,000
City Manager			
10-402.480	Contingency		15,000
Police Department			
10-530.480	Contingencies (Coban video equipment failure)		20,000
Dispatch (Communications)			
10-535.480	Contingencies (Radio equipment failure and/or programming)		9,500
Fire Department			
10-540.480	Contingencies		60,000
Public Works			
10-560-461	Emergency Contingencies		
	Unforeseen Maintenance Issues	20,000	
	Fuel costs over anticipated $ per gallon	41,840	
	Major HVAC Repairs/Replacements	20,360	
	Major mechanical Repairs	18,800	
	Fleet accident repairs and reconditioning	9,000	110,000
Street Maintenance			
10-562.461	Emergency Contingencies for major street repairs		100,000
Information Technology			
10-685.480	Contingencies		15,000
	Total Reserve Funded Items		$ 4,423,304

City of Live Oak
Asset Replacement Fund
Capital Requests
2022/2023 Proposed Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Police Department			
35-530.586	Vehicles		
	(3) Interceptor Util Veh (Patrol Units) (Carry over)	$ 118,800	
	(1) Unmarked Vehicle (CID) (Carry over)	38,700	
35-530.597	Vehicle Equipment		
	(3) Patrol Units Equip and Install (Carry over)	85,800	
	(1) CID Unit Equip and Install (Carry over)	4,000	$ 247,300
Parks Maintenance			
35-565.586	Vehicles		
	Replace (2) worktrucks (PK6 & PK8) (Carry over)		96,000
Stormwater Department			
35-567.586	Vehicles		
	Street Sweeper	390,000	
	Replace (1) Worktruck (SW1) (Carry over)	48,000	438,000
Fire Department			
35-540.586	Vehicles		
	Vehicle and Eqipment to Replace Insp2		58,900
	Total Asset Replacement Fund Requests		$ 840,200

City of Live Oak
Forfeiture Fund
Capital Requests
2022/2023 Proposed Budget

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

City of Live Oak
Court Technology Fund
Capital Requests
2022/2023 Proposed Budget

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

City of Live Oak
Court Security Fund
Capital Requests
2022/2023 Proposed Budget

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

City of Live Oak
Emergency Radio System Fund
Capital Requests
2022/2023 Proposed Budget

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

City of Live Oak
PEG Fund
Capital Requests
2022/2023 Proposed Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Public, Educational and Governmental Access Channel (PEG) Fund			
18-400.595	Other Capital		
	Video Equipment for streaming		$ 25,000
	Total PEG Fund Requests		$ 25,000

City of Live Oak
Alamo Regional SWAT Fund
Capital Requests
2022/2023 Proposed Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Alamo Regional SWAT Fund			
19-530.583	Safety Equipment		
	(3) Glock 17T - Simunition training pistols	$ 1,410	
	(3) AR-15 - Simunition training bolts	840	
	Protective Gear	750	
	(2) Suppressors for .308 team rifles	1,600	
19-530.595	Other Capital		
	Team Drone - Mavic 3 Combo Bundle	4,000	$ 8,600
	Total Alamo Regional SWAT Fund Requests		$ 8,600

City of Live Oak
Capital Projects Fund
Project Requests
2022/2023 Proposed Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Capital Projects Funds			
46-560.400	Professional Fees		
	Design work on generator projects	$ 50,000	
	Facilities Planning includes City Pool area	75,000	
46-565.400	Professional Fees		
	Design work on Pavilion project	17,700	
	Design work on Playground Equipment project	50,000	
46-560.500	Construction		
	8' Fencecrete along Toepperwein Rd. (carry over)	63,470	
	Sewer Line Rehab	900,000	
	Sewer Line Televising	450,000	
	Generator Project installation, modifications	582,375	
46-565.500	Constructions - Park Projects		
	Walking Trails	135,000	
	Pool entrance and Cashiers stand	20,000	
46-560.581	Plant Equipment		
	Generators	681,705	
46-565.530	Buildings & Structures - Parks		
	Pavilion	159,300	
46-562.597	Park Equipment		
	(1/2) Replace playscape near rectangle pavilion (carry ove	65,000	
	Playground Equipment	450,000	$ 3,699,550
	Total Capital Projects Fund Requests		$ 3,699,550

City of Live Oak
Utility Development/Renewal and Replacement Fund
Capital Requests
2022/2023 Proposed Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Utilities			
30-560.560	Water/Sewer System Renewal		
	Commercial Meter Replacement Program	$ 50,000	
	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
30-560.574	Vehicles/Equipment		
	Replace 2014 Leak Repair Service Truck w/ compartments		67,000
30-560.588	Small Equipment Replacement		5,000
	Total Utility Development and R&R Fund Requests		$ 322,000

City of Live Oak
Economic Development Corporation Fund
Capital Requests
2022/2023 Proposed Budget

Department/ Account Number	Item Description	Item Cost	Department Cost
Economic Development Corporation			
Capital Projects			
50-500.581	Water Rights		$ 300,000
50-560.595	Unspecified Capital		100,000
	Total Economic Development Corporation Fund Requests		$ 400,000

Personnel Information

CITY OF LIVE OAK
2022/23 PROPOSED POSITIONS

Approved Titles	Grade	Min Step	Calculated Midpoint	Max Step
City Manager	35	156,516	197,336	238,157
Assistant City Manager	30	122,634	154,618	186,602
Director of Finance and Administrative Services	26	100,891	127,205	153,518
Fire Chief	26	100,891	127,205	153,518
Police Chief	26	100,891	127,205	153,518
Director of Public Works	26	100,891	127,205	153,518
Assistant Public Works Director	23	87,154	109,885	132,615
Accounting and Human Resources Manager	18	68,287	86,097	103,907
Building Official	18	68,287	86,097	103,907
City Secretary	18	68,287	86,097	103,907
EDC Manager	18	68,287	86,097	103,907
Fire Inspector	13	53,505	67,459	81,414
Animal Control Supervisor	11	48,530	61,188	73,845
Fire Inspector	11	48,530	61,188	73,845
Fleet Services Supervisor	11	48,530	61,188	73,845
Parks Supervisor	11	48,530	61,188	73,845
Recreation and Special Events Manager	11	48,530	61,188	73,845
Telecommunications Shift Supervisor	11	48,530	61,188	73,845
Utilities Supervisor	11	48,530	61,188	73,845
Crime Victims Liason/Crime Intelligence Analyst	10	46,220	58,274	70,328
Human Resources Generalist	10	46,220	58,274	70,328
Purchasing and Grant Coordinator	10	46,220	58,274	70,328
Clerk of Court	9	44,019	55,499	66,979
Crew Leader	9	44,019	55,499	66,979
Facilities Project Manager	9	44,019	55,499	66,979
Telecommunications Officer	8	41,922	52,856	63,790
Administrative Assistant	7	39,926	50,339	60,752
Code Enforcement Officer	7	39,926	50,339	60,752
Heavy Equipment Operator	7	39,926	50,339	60,752
Property and Evidence Room Technician	7	39,926	50,339	60,752
Permit Technician	7	39,926	50,339	60,752
Police Records Specialist	7	39,926	50,339	60,752
Building Maintenance Technician	6	38,025	47,942	57,859
Mechanic	6	38,025	47,942	57,859

CITY OF LIVE OAK
2022/23 PROPOSED POSITIONS

Approved Titles	Grade	Min Step	Calculated Midpoint	Max Step
Animal Control Officer	5	36,214	45,659	55,104
Deputy Court Clerk	5	36,214	45,659	55,104
Accounting and Payroll Specialist	5	36,214	45,659	55,104
Parks Maintenance Worker	4	34,490	43,485	52,480
Publics Work Maintenance Worker	4	34,490	43,485	52,480
Streets Maintenance Worker	4	34,490	43,485	52,480
Receptionist	4	34,490	43,485	52,480
Storm Water Maintenance Worker	4	34,490	43,485	52,480
Utility Billing Specialist	4	34,490	43,485	52,480
Utilities Maintenance Worker	4	34,490	43,485	52,480
Police Department				
Assistant Police Chief	P-5	97,187	117,590	137,992
Police Lieutenant	P-4	84,650	95,441	106,231
Police Sergeant	P-3	67,785	80,841	93,898
Police Sergeant - Detective	P-3	67,785	80,841	93,898
Patrol Corporal	P-2	62,139	71,036	79,932
Warrant Officer	P-2	62,139	71,036	79,932
Police Officer	P-1	55,530	63,480	71,430
Fire Department				
Assistant Fire Chief	F-5	88,532	105,585	122,638
Fire Captain	F-4	72,793	82,072	91,351
Fire Lieutenant	F-3	68,682	76,386	84,090
Fire Lieutenant 2nd Class	F-2	52,477	60,834	69,191
Firefighter/EMT	F-1	48,152	52,835	57,518

CITY OF LIVE OAK
PROPOSED 2022/23 PAY PLAN - ANNUAL

GRADE	STEP																	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
1	29,794	30,538	31,302	32,084	32,886	33,709	34,551	35,415	36,300	37,208	38,138	39,092	40,069	41,071	42,097	43,150	44,229	45,334
2	31,283	32,065	32,867	33,689	34,531	35,394	36,279	37,186	38,116	39,068	40,045	41,046	42,072	43,124	44,202	45,307	46,440	47,601
3	32,847	33,669	34,510	35,373	36,257	37,164	38,093	39,045	40,021	41,022	42,047	43,099	44,176	45,280	46,412	47,573	48,762	49,981
4	34,490	35,352	36,236	37,142	38,070	39,022	39,997	40,997	42,022	43,073	44,150	45,253	46,385	47,544	48,733	49,951	51,200	52,480
5	36,214	37,120	38,048	38,999	39,974	40,973	41,997	43,047	44,123	45,227	46,357	47,516	48,704	49,922	51,170	52,449	53,760	55,104
6	38,025	38,976	39,950	40,949	41,972	43,022	44,097	45,200	46,330	47,488	48,675	49,892	51,139	52,418	53,728	55,071	56,448	57,859
7	39,926	40,924	41,947	42,996	44,071	45,173	46,302	47,460	48,646	49,862	51,109	52,387	53,696	55,039	56,415	57,825	59,271	60,752
8	41,922	42,971	44,045	45,146	46,275	47,431	48,617	49,833	51,078	52,355	53,664	55,006	56,381	57,791	59,235	60,716	62,234	63,790
9	44,019	45,119	46,247	47,403	48,588	49,803	51,048	52,324	53,632	54,973	56,347	57,756	59,200	60,680	62,197	63,752	65,346	66,979
10	46,220	47,375	48,559	49,773	51,018	52,293	53,600	54,940	56,314	57,722	59,165	60,644	62,160	63,714	65,307	66,940	68,613	70,328
11	48,530	49,744	50,987	52,262	53,569	54,908	56,280	57,687	59,130	60,608	62,123	63,676	65,268	66,900	68,572	70,287	72,044	73,845
12	50,957	52,231	53,537	54,875	56,247	57,653	59,095	60,572	62,086	63,638	65,229	66,860	68,532	70,245	72,001	73,801	75,646	77,537
13	53,505	54,842	56,214	57,619	59,059	60,536	62,049	63,600	65,190	66,820	68,491	70,203	71,958	73,757	75,601	77,491	79,428	81,414
14	56,180	57,585	59,024	60,500	62,012	63,563	65,152	66,780	68,450	70,161	71,915	73,713	75,556	77,445	79,381	81,366	83,400	85,485
15	58,989	60,464	61,975	63,525	65,113	66,741	68,409	70,120	71,872	73,669	75,511	77,399	79,334	81,317	83,350	85,434	87,570	89,759
16	61,939	63,487	65,074	66,701	68,369	70,078	71,830	73,625	75,466	77,353	79,287	81,269	83,300	85,383	87,518	89,705	91,948	94,247
17	65,035	66,661	68,328	70,036	71,787	73,582	75,421	77,307	79,239	81,220	83,251	85,332	87,465	89,652	91,893	94,191	96,546	98,959
18	68,287	69,994	71,744	73,538	75,376	77,261	79,192	81,172	83,201	85,281	87,413	89,599	91,839	94,135	96,488	98,900	101,373	103,907
19	71,702	73,494	75,332	77,215	79,145	81,124	83,152	85,231	87,361	89,545	91,784	94,079	96,431	98,841	101,313	103,845	106,441	109,102
20	75,287	77,169	79,098	81,076	83,102	85,180	87,309	89,492	91,730	94,023	96,373	98,783	101,252	103,784	106,378	109,038	111,764	114,558
21	79,051	81,027	83,053	85,129	87,258	89,439	91,675	93,967	96,316	98,724	101,192	103,722	106,315	108,973	111,697	114,489	117,352	120,286
22	83,004	85,079	87,206	89,386	91,620	93,911	96,259	98,665	101,132	103,660	106,252	108,908	111,631	114,421	117,282	120,214	123,219	126,300
23	87,154	89,333	91,566	93,855	96,201	98,606	101,072	103,598	106,188	108,843	111,564	114,353	117,212	120,142	123,146	126,225	129,380	132,615
24	91,511	93,799	96,144	98,548	101,012	103,537	106,125	108,778	111,498	114,285	117,142	120,071	123,073	126,150	129,303	132,536	135,849	139,246
25	96,087	98,489	100,951	103,475	106,062	108,714	111,431	114,217	117,073	120,000	123,000	126,075	129,226	132,457	135,768	139,163	142,642	146,208
26	100,891	103,414	105,999	108,649	111,365	114,149	117,003	119,928	122,926	126,000	129,149	132,378	135,688	139,080	142,557	146,121	149,774	153,518
27	105,936	108,584	111,299	114,081	116,933	119,857	122,853	125,925	129,073	132,299	135,607	138,997	142,472	146,034	149,685	153,427	157,263	161,194
28	111,233	114,014	116,864	119,786	122,780	125,850	128,996	132,221	135,526	138,914	142,387	145,947	149,596	153,336	157,169	161,098	165,126	169,254
29	116,794	119,714	122,707	125,775	128,919	132,142	135,446	138,832	142,303	145,860	149,507	153,244	157,075	161,002	165,027	169,153	173,382	177,716
30	122,634	125,700	128,842	132,064	135,365	138,749	142,218	145,773	149,418	153,153	156,982	160,907	164,929	169,052	173,279	177,611	182,051	186,602
31	128,766	131,985	135,285	138,667	142,133	145,687	149,329	153,062	156,889	160,811	164,831	168,952	173,176	177,505	181,943	186,491	191,154	195,932
32	135,204	138,584	142,049	145,600	149,240	152,971	156,795	160,715	164,733	168,851	173,073	177,399	181,834	186,380	191,040	195,816	200,711	205,729
33	141,964	145,513	149,151	152,880	156,702	160,620	164,635	168,751	172,970	177,294	181,726	186,269	190,926	195,699	200,592	205,607	210,747	216,015
34	149,063	152,789	156,609	160,524	164,537	168,651	172,867	177,188	181,618	186,159	190,813	195,583	200,473	205,484	210,621	215,887	221,284	226,816
35	156,516	160,429	164,439	168,550	172,764	177,083	181,510	186,048	190,699	195,467	200,353	205,362	210,496	215,759	221,153	226,681	232,348	238,157

CITY OF LIVE OAK
PROPOSED 2022/23 PAY PLAN - HOURLY

GRADE	STEP																	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
1	14.32	14.68	15.05	15.43	15.81	16.21	16.61	17.03	17.45	17.89	18.34	18.79	19.26	19.75	20.24	20.75	21.26	21.80
2	15.04	15.42	15.80	16.20	16.60	17.02	17.44	17.88	18.32	18.78	19.25	19.73	20.23	20.73	21.25	21.78	22.33	22.89
3	15.79	16.19	16.59	17.01	17.43	17.87	18.31	18.77	19.24	19.72	20.22	20.72	21.24	21.77	22.31	22.87	23.44	24.03
4	16.58	17.00	17.42	17.86	18.30	18.76	19.23	19.71	20.20	20.71	21.23	21.76	22.30	22.86	23.43	24.02	24.62	25.23
5	17.41	17.85	18.29	18.75	19.22	19.70	20.19	20.70	21.21	21.74	22.29	22.84	23.42	24.00	24.60	25.22	25.85	26.49
6	18.28	18.74	19.21	19.69	20.18	20.68	21.20	21.73	22.27	22.83	23.40	23.99	24.59	25.20	25.83	26.48	27.14	27.82
7	19.20	19.68	20.17	20.67	21.19	21.72	22.26	22.82	23.39	23.97	24.57	25.19	25.82	26.46	27.12	27.80	28.50	29.21
8	20.16	20.66	21.18	21.70	22.25	22.80	23.37	23.96	24.56	25.17	25.80	26.45	27.11	27.78	28.48	29.19	29.92	30.67
9	21.16	21.69	22.23	22.79	23.36	23.94	24.54	25.16	25.78	26.43	27.09	27.77	28.46	29.17	29.90	30.65	31.42	32.20
10	22.22	22.78	23.35	23.93	24.53	25.14	25.77	26.41	27.07	27.75	28.44	29.16	29.88	30.63	31.40	32.18	32.99	33.81
11	23.33	23.92	24.51	25.13	25.75	26.40	27.06	27.73	28.43	29.14	29.87	30.61	31.38	32.16	32.97	33.79	34.64	35.50
12	24.50	25.11	25.74	26.38	27.04	27.72	28.41	29.12	29.85	30.60	31.36	32.14	32.95	33.77	34.62	35.48	36.37	37.28
13	25.72	26.37	27.03	27.70	28.39	29.10	29.83	30.58	31.34	32.13	32.93	33.75	34.60	35.46	36.35	37.26	38.19	39.14
14	27.01	27.68	28.38	29.09	29.81	30.56	31.32	32.11	32.91	33.73	34.57	35.44	36.32	37.23	38.16	39.12	40.10	41.10
15	28.36	29.07	29.80	30.54	31.30	32.09	32.89	33.71	34.55	35.42	36.30	37.21	38.14	39.09	40.07	41.07	42.10	43.15
16	29.78	30.52	31.29	32.07	32.87	33.69	34.53	35.40	36.28	37.19	38.12	39.07	40.05	41.05	42.08	43.13	44.21	45.31
17	31.27	32.05	32.85	33.67	34.51	35.38	36.26	37.17	38.10	39.05	40.02	41.03	42.05	43.10	44.18	45.28	46.42	47.58
18	32.83	33.65	34.49	35.35	36.24	37.14	38.07	39.03	40.00	41.00	42.03	43.08	44.15	45.26	46.39	47.55	48.74	49.96
19	34.47	35.33	36.22	37.12	38.05	39.00	39.98	40.98	42.00	43.05	44.13	45.23	46.36	47.52	48.71	49.93	51.17	52.45
20	36.20	37.10	38.03	38.98	39.95	40.95	41.98	43.03	44.10	45.20	46.33	47.49	48.68	49.90	51.14	52.42	53.73	55.08
21	38.01	38.96	39.93	40.93	41.95	43.00	44.07	45.18	46.31	47.46	48.65	49.87	51.11	52.39	53.70	55.04	56.42	57.83
22	39.91	40.90	41.93	42.97	44.05	45.15	46.28	47.44	48.62	49.84	51.08	52.36	53.67	55.01	56.39	57.80	59.24	60.72
23	41.90	42.95	44.02	45.12	46.25	47.41	48.59	49.81	51.05	52.33	53.64	54.98	56.35	57.76	59.20	60.68	62.20	63.76
24	44.00	45.10	46.22	47.38	48.56	49.78	51.02	52.30	53.60	54.94	56.32	57.73	59.17	60.65	62.17	63.72	65.31	66.94
25	46.20	47.35	48.53	49.75	50.99	52.27	53.57	54.91	56.28	57.69	59.13	60.61	62.13	63.68	65.27	66.91	68.58	70.29
26	48.51	49.72	50.96	52.24	53.54	54.88	56.25	57.66	59.10	60.58	62.09	63.64	65.23	66.87	68.54	70.25	72.01	73.81
27	50.93	52.20	53.51	54.85	56.22	57.62	59.06	60.54	62.05	63.61	65.20	66.83	68.50	70.21	71.96	73.76	75.61	77.50
28	53.48	54.81	56.18	57.59	59.03	60.50	62.02	63.57	65.16	66.79	68.46	70.17	71.92	73.72	75.56	77.45	79.39	81.37
29	56.15	57.55	58.99	60.47	61.98	63.53	65.12	66.75	68.41	70.13	71.88	73.68	75.52	77.40	79.34	81.32	83.36	85.44
30	58.96	60.43	61.94	63.49	65.08	66.71	68.37	70.08	71.84	73.63	75.47	77.36	79.29	81.28	83.31	85.39	87.52	89.71
31	61.91	63.45	65.04	66.67	68.33	70.04	71.79	73.59	75.43	77.31	79.25	81.23	83.26	85.34	87.47	89.66	91.90	94.20
32	65.00	66.63	68.29	70.00	71.75	73.54	75.38	77.27	79.20	81.18	83.21	85.29	87.42	89.61	91.85	94.14	96.50	98.91
33	68.25	69.96	71.71	73.50	75.34	77.22	79.15	81.13	83.16	85.24	87.37	89.55	91.79	94.09	96.44	98.85	101.32	103.85
34	71.66	73.46	75.29	77.18	79.10	81.08	83.11	85.19	87.32	89.50	91.74	94.03	96.38	98.79	101.26	103.79	106.39	109.05
35	75.25	77.13	79.06	81.03	83.06	85.14	87.26	89.45	91.68	93.97	96.32	98.73	101.20	103.73	106.32	108.98	111.71	114.50

CITY OF LIVE OAK PROPOSED 2022/23 PAY PLAN FIRE - SALARY STEP														
GRADE	1	2	3	4	5	6	7	8	9	10	11	12	13	14
F-1	48,152	49,598	50,838	52,108	53,411	54,746	56,115	57,518						
F-2	52,477	54,051	55,403	56,788	58,207	59,663	61,154	62,683	64,250	65,856	67,503	69,190		
F-3	68,682	70,742	72,511	74,324	76,182	78,086	80,039	82,040	84,091					
F-4	72,793	74,976	76,851	78,772	80,741	82,760	84,829	86,950	89,123	91,351				
F-5	88,532	91,188	93,468	95,805	98,200	100,655	103,171	105,751	108,394	111,104	113,882	116,729	119,647	122,638

FIRE - HOURLY STEP														
GRADE	1	2	3	4	5	6	7	8	9	10	11	12	13	14
F-1	17.48	17.99	18.45	18.91	19.38	19.87	20.36	20.87						
F-2	19.04	19.61	20.10	20.61	21.12	21.64	22.19	22.74	23.31	23.89	24.52	25.11		
F-3	24.93	25.67	26.31	26.97	27.64	28.34	29.04	29.77	30.51					
F-4	26.41	27.21	27.89	28.59	29.30	30.03	30.78	31.54	32.34	33.15				
F-5	42.56	43.84	44.94	46.06	47.21	48.39	49.60	50.84	52.11	53.42	54.75	56.12	57.52	58.96

CITY OF LIVE OAK PAY SCALE PROPOSED 2022/23 PAY PLAN POLICE - SALARY STEP															
GRADE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
P-1	55,530	57,196	58,626	60,091	61,594	63,133	64,712	66,330	67,988	69,688	71,430				
P-2	62,139	64,004	65,604	67,244	68,925	70,648	72,414	74,225	76,080	77,982	79,932				
P-3	67,785	69,818	71,564	73,353	75,186	77,066	78,993	80,968	82,992	85,067	87,193	89,373	91,607	93,898	
P-4	84,650	87,189	89,369	91,603	93,893	96,240	98,647	101,113	103,640	106,231					
P-5	97,187	100,102	102,605	105,170	107,799	110,494	113,257	116,088	118,990	121,965	125,014	128,139	131,343	134,626	137,992

POLICE - HOURLY STEP															
GRADE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
P-1	26.70	27.50	28.19	28.89	29.61	30.35	31.11	31.89	32.69	33.50	34.34				
P-2	29.88	30.77	31.54	32.33	33.14	33.97	34.82	35.69	36.58	37.50	38.43				
P-3	32.59	33.57	34.41	35.27	36.15	37.06	37.98	38.93	39.90	40.90	41.92	42.96	44.04	45.14	
P-4	40.69	41.92	42.96	44.04	45.14	46.27	47.43	48.61	49.83	51.07					
P-5	46.72	48.13	49.32	50.56	51.82	53.12	54.45	55.81	57.20	58.63	60.10	61.60	63.14	64.73	66.34

City of Live Oak, Texas
Certification Pay

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

* $150.00 Cap Per Employee

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

CITY OF LIVE OAK PROPOSED 2022/23 SEASONAL PAY PLAN	
Position	**Rate per Hour**
1st Year Lifeguard	$ 12.00
2nd Year Lifeguard	$ 13.00
Sr. Lifeguard	$ 14.00
Lifeguard - Head Guard	$ 20.00

Miscellaneous Information

CITY OF LIVE OAK
BUDGET TERMS AND DEFINITIONS

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

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

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

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

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

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

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

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

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

DEPARTMENT - A specific functional area within the organization.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

> ***No-New-Revenue*** – A calculated rate that provides about the same amount of revenue it received in the year before on property taxed in both years. If property values rise, the effective tax rate will go down and vice versa.
>
> ***Interest and Sinking (I&S) Rate*** – The portion of a taxing unit's total property tax rate dedicated to retiring the principal and interest on bonded indebtedness. Also referred to as "debt rate".
>
> ***Maintenance and Operations (M&O) Rate*** – A portion of a taxing unit's total tax rate for operating expenses minus the amount spent to retire principal and interest on bonded indebtedness.

Voter-Approval – A calculated maximum rate allowed by law without voter approval.

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

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

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

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