



***ANNUAL BUDGET***

***FISCAL YEAR  
2013/2014***

**ADOPTED JUNE 19, 2013**



**Annual Budget**

**Fiscal Year 2013/2014**

**Elected Officials**

***Mayor***

***Steve Alvarado***

***Vice-Mayor***

***Ray Rogers***

***Councilmember***

***Diane Hodges***

***Councilmember***

***Gary Baland***

***Councilmember***

***Lakhvir Ghag***

**Submitted by**

***City Manager***

***Jim Goodwin***

***Finance Director/Asst City Manager***

***Satwant S. Takhar***



June 19, 2013

To: The Honorable Mayor and Members of the City Council

Subject: Budget Message for Fiscal Year 2013/2014

On behalf of the City's management team, we are pleased to submit the City of Live Oak's Budget for the 2013/2014 fiscal year. The Budget reflects the policies, goals, programs and service priorities that the City Council is committed to providing to the citizens of Live Oak. The Budget for the 2013/2014 fiscal year is conservative and developed in consideration of strategic planning priorities. The proposed budget anticipates General Fund expenditures exceeding revenues by \$81,926 with the balance covered by Undesignated Fund Balance carryover. As in past years, operational adjustments throughout Fiscal Year 2013/2014 may reduce or eliminate the anticipated use of Undesignated Fund Balance carryover. Maintaining the high quality programs and services that the citizens of Live Oak are accustomed to receiving continues to be the highest priority.

As the State's fiscal outlook remains unstable, this presents the City with challenges in providing necessary services to the Citizens. The City must continue to develop alternate sources of revenue to fund the wide range of City service programs – Police, Fire, Animal Services, Code Enforcement, Parks & Recreation, Planning, Public Works, Water, Sewer, Administration and Finance. The accompanying pages adopted for Fiscal Year 2013/2014 summarize and highlight our revenue and expenditures, keeping in mind our short and long range activities.

On behalf of the staff, we are honored to be able to serve all of you and deeply appreciate your ongoing support. Our work has a simple focus – to serve diligently, mindful of the tax dollars with which we are entrusted and keep the City of Live Oak a premier place to live, work and play.

Respectfully Submitted:

Jim Goodwin  
Jim Goodwin  
City Manager

Satwant S. Takhar  
Satwant S. Takhar  
Finance Director/Asst. City Manager

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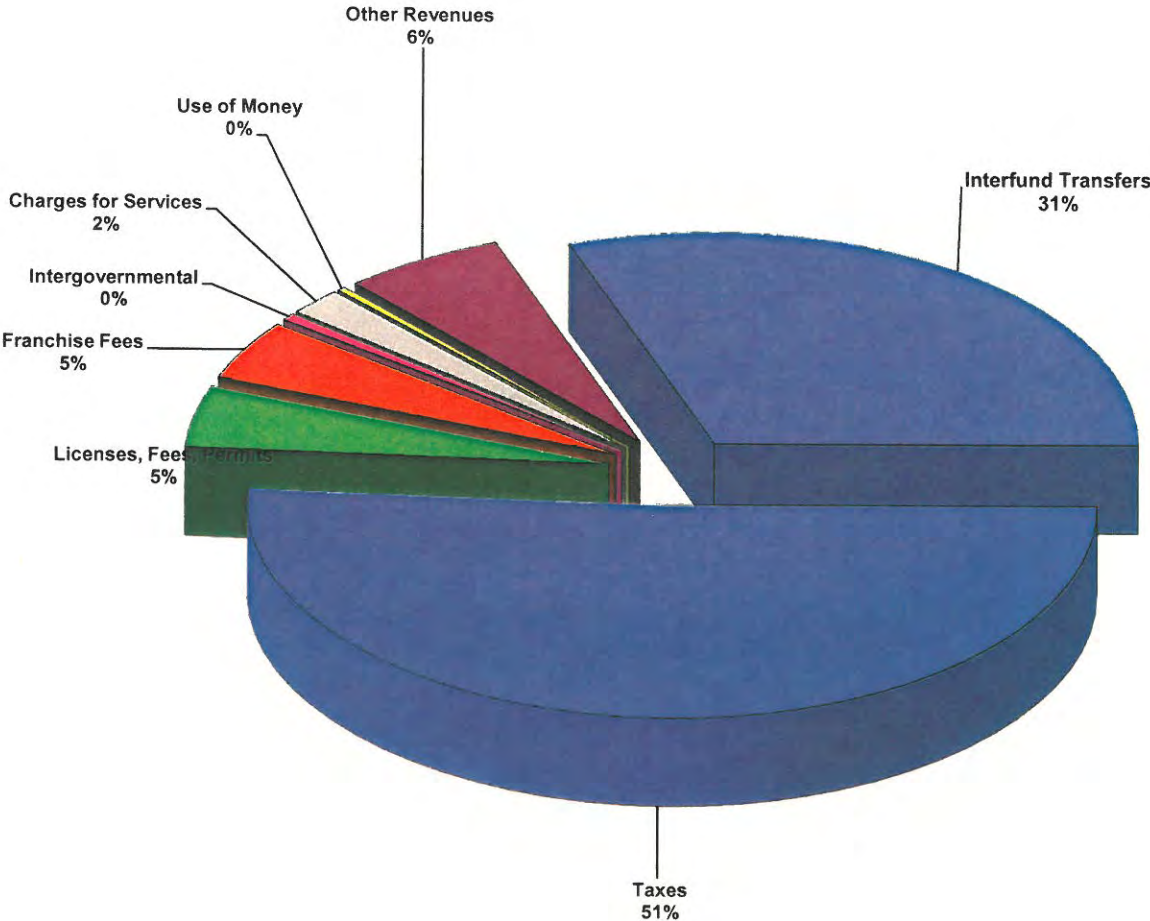
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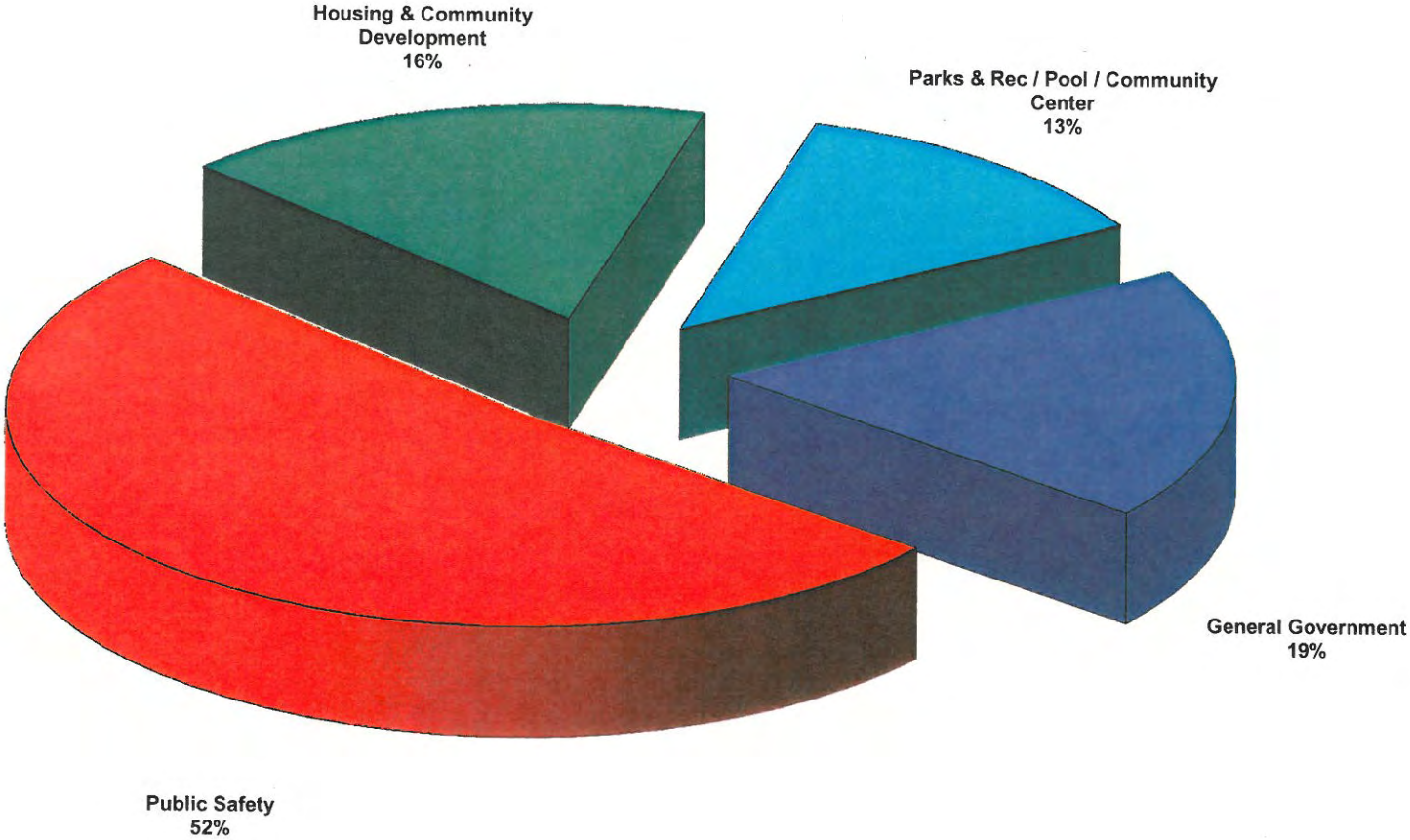
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# City of Live Oak General Fund Revenues Fiscal Year 2013/2014



# City of Live Oak General Fund Expenditures Fiscal Year 2013/2014



City of Live Oak  
Fund Balance Summary By Fund  
Fiscal Year 2012/2013

Fund #	Fund Name	Audited Fund Balance 7/1/2012	Projected Revenues FY 2012/2013	Resources Available FY 2012/2013	Projected Transfers FY 2012/2013	Projected Expenditures FY 2012/2013	Reserves FY 2012/2013	Estimated Fund Balance 6/30/2013
02	Signage & Beautification	50,364	145	50,509	0	0		50,509
04	General Plan Update & Studies	34,790	94	34,884	0	34,884		(0)
05	Capital Improvement Projects	0	625,000	625,000	234,231	859,231		0
09	Community Center	0	16,245	16,245	32,389	48,634		(0)
10	General Fund	2,681,993	2,080,410	4,762,403	1,075,172	2,760,648	866,300	2,210,626
12	Water Enterprise	9,686,561	877,708	10,564,268	54,432	817,138	66,302	9,735,260
13	Sewer Enterprise	32,774,750	2,176,926	34,951,676	(63,649)	1,751,294	975,753	32,160,980
14	Streets - Gas Tax	622,501	935,005	1,557,506	(741,330)	105,502	250,000	460,674
15	Streets - TDA Transportation Tax	463,542	609,024	1,072,565	(68,075)	353,893	200,000	450,598
16	Traffic Safety	7,711	6,677	14,389	(7,000)	0		7,389
17	COPS Trust	203,360	100,566	303,926	0	173,926		130,000
18	Sidewalk Improvement	17,011	49	17,060	0	0		17,060
20	Street Lighting	79,219	53,691	132,910	(1,657)	47,169	64,000	20,084
21	CFD 92-1 Mello Roos	196,446	128,933	325,379	(8,591)	92,023		224,764
22	Fire Assessment	51,129	110,134	161,263	(123,589)	0		37,673
23	Fire CFD 2004-1 Mello Roos	61,830	87,062	148,892	(87,417)	1,317		60,158
24	Police CFD 2004-1 Mello Roos	182,934	249,984	432,918	(293,080)	4,237		135,602
25	Animal Control CFD 2004-1 Mello	18,631	14,553	33,184	(13,373)	331		19,480
26	Street Lighting CFD 2004-1 Mello	57,020	15,156	72,176	(595)	16,312	35,000	20,270
27	Parks & Rec/Pool CFD 2004-1 Me	56,198	120,552	176,751	(123,716)	8,376		44,658
28	Storm Drainage CFD 2004-1 Mellc	76,410	14,382	90,792	(1,409)	11,118		78,264
30	Parks & Rec - Parks AB1600	66,030	190	66,220	(15,000)	0		51,220
31	Parks & Rec - Community Center	154,951	446	155,397	0	0		155,397
32	Gov't Services - Public Works AB1	14,183	29	14,211	0	11,786		2,425
33	Gov't Services - General Gov't AB	356,418	1,025	357,443	0	0		357,443
34	Public Safety - Police AB1600	138,825	399	139,224	0	0		139,224
35	Public Safety - Fire AB1600	74,934	216	75,150	0	0		75,150
36	Transportation - Roads/Signals AE	0	0	0	0	0		0
39	Flood Control AB1600	128,443	369	128,812	0	19,062		109,750
43	Reserve for General Plan Update	0	0	0	30,768	0	30,768	0
50	Water Connection Fees	955,454	24,229	979,683	(84,188)	0	500,000	395,496
51	Sewer Connection Fees	242,272	12,956	255,228	0	0		255,228
52	Storm Drain Connection Fees	461,538	1,327	462,865	50,478	0		513,343
66	11-PTEC-7632 GIS, Housing Elerr	(4,049)	44,912	40,863	0	40,863		0
84	11-HOME-7661 OOR & FTHB	(390)	2,000	1,610	0	1,609		0
90	CDBG HR Program Income	1,484,926	13,836	1,498,763	(38,325)	0	1,364,027	96,410
91	CDBG BA Program Income	76,541	3,838	80,379	(3,187)	0	61,183	16,009
92	HOME Program Income	5,302,299	4,414	5,306,713	0	3,698	5,301,515	1,500
93	CDBG HA Program Income	512,160	1,362	513,522	2,570	0	497,903	18,189
94	CDBG ME Program Income	0	1,324	1,324	0	0		1,324
95	CDBG GA Program Income	0	1,122	1,122	44,083	0		45,205

City of Live Oak  
Fund Balance Summary By Fund  
Fiscal Year 2013/2014 & 2014/2015

Fund #	Fund Name	Estimated Fund Balance 7/1/2013	Estimated Revenues FY 2013/2014	Resources Available FY 2013/2014	Transfers FY 2013/2014	Appropriations FY 2013/2014	Reserves FY 2013/2014	Estimated Fund Balance 6/30/2014
02	Signage & Beautification	50,509	0	50,509	0	50,509		(0)
05	Capital Improvement Projects	0	24,799,549	24,799,549	741,490	25,541,039		0
06	Water Capital Improvement Projec	0	4,660,000	4,660,000	0	4,660,000		0
09	Community Center	(0)	15,000	15,000	23,066	38,066		0
10	General Fund	3,076,926	2,078,450	5,155,376	793,922	2,954,298	886,289	2,108,710
12	Water Enterprise	9,801,562	911,000	10,712,562	48,884	992,255	83,481	9,685,710
13	Sewer Enterprise	33,136,733	2,165,000	35,301,733	(67,298)	2,086,296	972,737	32,175,402
14	Streets - Gas Tax	710,674	525,162	1,235,836	(547,966)	491,197		196,673
15	Streets - TDA Transportation Tax	650,598	337,484	988,082	(62,416)	739,216		186,450
16	Traffic Safety	7,389	6,000	13,389	(7,000)	0		6,389
17	COPS Trust	130,000	100,000	230,000	0	230,000		(0)
18	Sidewalk Improvement	17,060	0	17,060	0	17,060		(0)
20	Street Lighting	84,084	54,975	139,059	(1,763)	60,000	35,000	42,296
21	CFD 92-1 Mello Roos	224,764	128,500	353,264	(68,269)	158,000		126,995
22	Fire Assessment	37,673	115,000	152,673	(128,674)	0		23,999
23	Fire CFD 2004-1 Mello Roos	60,158	90,000	150,158	(103,013)	2,500		44,645
24	Police CFD 2004-1 Mello Roos	135,602	250,000	385,602	(298,745)	7,500		79,357
25	Animal Control CFD 2004-1 Mello	19,480	14,000	33,480	(20,603)	500		12,377
26	Street Lighting CFD 2004-1 Mello	55,270	15,175	70,445	(631)	21,500	25,000	23,314
27	Parks & Rec/Pool CFD 2004-1 Me	44,658	120,000	164,658	(123,954)	14,500		26,204
28	Storm Drainage CFD 2004-1 Mellc	78,264	14,100	92,364	(1,528)	52,000		38,836
30	Parks & Rec - Parks AB1600	51,220	15,000	66,220	(65,000)	1,220		0
31	Parks & Rec - Community Center /	155,397	0	155,397	0	155,397		0
32	Gov't Services - Public Works AB1	2,425	0	2,425	0	2,425		(0)
33	Gov't Services - General Gov't AB	357,443	0	357,443	(80,000)	277,443		(0)
34	Public Safety - Police AB1600	139,224	0	139,224	(125,000)	14,224		(0)
35	Public Safety - Fire AB1600	75,150	0	75,150	(75,000)	150		(0)
36	Transportation - Roads/Signals AE	0	0	0	0	0		0
39	Flood Control AB1600	109,750	0	109,750	0	109,750		(0)
48	Reserve for Other Post Employme	178,791	540	179,330	0	14,714	164,616	0
50	Water Connection Fees	895,496	0	895,496	(193,000)	394,488	226,308	81,700
51	Sewer Connection Fees	255,228	0	255,228	0	255,228		(0)
52	Storm Drain Connection Fees	513,343	0	513,343	0	513,343		0
66	11-PTEC-7632 GIS, Housing Elerr	0	47,000	47,000	0	47,000		0
84	11-HOME-7661 OOR & FTHB	0	700,000	700,000	0	700,000		0
90	CDBG HR Program Income	1,460,437	13,000	1,473,437	0	109,410	1,364,027	(0)
91	CDBG BA Program Income	77,192	1,700	78,892	0	17,709	61,183	0
92	HOME Program Income	5,303,015	20,000	5,323,015	0	21,500	5,301,515	0
93	CDBG HA Program Income	516,092	600	516,692	0	18,789	497,903	(0)
94	CDBG ME Program Income	1,324	600	1,924	0	1,924		(0)
95	CDBG GA Program Income	45,205	600	45,805	0	45,805		0

City of Live Oak  
Fund 10-General Fund  
FY 2013/2014 & 2014/2015

Account #	Description	Actual Revenues / Exp FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
<b>GENERAL FUND REVENUES</b>							
4101	Secured Property Taxes	469,801	475,000	276,446	500,000	510,000	510,000
4103	Unsecured Property Taxes	31,827	30,000	32,952	32,952	32,000	32,000
4105	Property Tax Admin Fee			28,960	8,960	(21,000)	(21,000)
4107	Homeowners Property Tax Relief	7,315	7,000	7,063	7,063	7,000	7,000
4111	Property Tax In Lieu of Vehicle License Fees	653,420	645,000	331,575	663,150	680,000	680,000
4113	General Sales and Use Tax	198,253	175,000	176,749	212,099	225,000	225,000
4115	Prop 172 Public Safety Augmentation	24,194	20,000	19,753	23,704	23,000	23,000
4117	Property Tax In Lieu of Sales Tax	59,305	55,000	37,054	74,108	74,000	74,000
4137	Excise Tax	66,502	10,000				
	<b>Total Taxes</b>	<b>1,510,617</b>	<b>1,417,000</b>	<b>910,552</b>	<b>1,522,035</b>	<b>1,530,000</b>	<b>1,530,000</b>
4131	Business License	48,565	40,000	40,553	40,553	40,000	40,000
4132	Disable Access/Education Fund SB1186			190	150		
4134	Plan Check Fees Engineering & Planning	16,713	15,000	30,759	30,759	25,000	25,000
4135	Building Permit Fees	89,520	35,000	27,285	30,000	50,000	50,000
4136	Plan Review Fees Building	39,186	20,000	17,130	20,556	20,000	20,000
4139	SMIP Fees	32		278	35		
4140	California Building Standards Commission	60		77	40		
4141	Plan Retention Fees	2,323	1,000	924	924	1,000	1,000
4143	Variance & Use Permit Fees	1,783	1,500	5,725	5,725	1,500	1,500
4145	Code Enforcement Fees	1,240	1,500		1,000	1,500	1,500
	<b>Total Licenses, Fees, Permits</b>	<b>199,421</b>	<b>114,000</b>	<b>122,921</b>	<b>129,742</b>	<b>139,000</b>	<b>139,000</b>
4147	PG&E Franchise Fee	46,712	48,000	48,786	48,000	48,000	48,000
4149	Cable TV Franchise Fee	44,887	45,000	23,287	46,575	45,000	45,000
4151	Recology Franchise Fee	43,919	44,000	31,559	42,078	44,000	44,000
	<b>Total Franchise Fees</b>	<b>135,518</b>	<b>137,000</b>	<b>103,632</b>	<b>136,653</b>	<b>137,000</b>	<b>137,000</b>
4119	Transfer Tax	11,301	10,000	7,968	9,561	10,000	10,000
4123	VLF Motor Vehicle In Lieu	4,638		4,676	4,676	3,000	3,000
4125	State Mandated Cost Reimbursment	2,202	3,000			2,000	2,000
4127	Vehicle Code Fines	428	1,500	385	385	1,000	1,000
4129	Fish and Game	97	150		100	100	100
	<b>Total Intergovernmental</b>	<b>18,666</b>	<b>14,650</b>	<b>13,028</b>	<b>14,722</b>	<b>16,100</b>	<b>16,100</b>

City of Live Oak  
Fund 10-General Fund  
FY 2013/2014 & 2014/2015

Account #	Description	Actual Revenues / Exp FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
4155	Copies	133	400	15	225	300	300
4157	Caltrans Reimbursement	1,345	1,400	1,467	1,601	1,400	1,400
4159	Fire Department Rent	1,200	1,200	1,200	1,200	1,200	1,200
4163	Major Repair Receipts Fire Dept	1,250	1,250	1,250	1,250	1,250	1,250
4165	Administrative Fee	28,963	22,000	20,245	24,294	25,000	25,000
4201	Swimming Pool Fees	8,557	5,000	4,638	6,957	7,000	7,000
4203	Recreation Fees	1,384	500	312	950	1,000	1,000
4205	Swim Lessons/Aqua Aerobics	4,091	2,500	21	2,000	2,000	2,000
4207	Youth Basketball	1,053	1,100	1,723	1,723	2,700	2,700
4211	Adult Aerobic Classes	4,628	3,500	6,287	7,544	6,000	6,000
4213	Tennis Lessons	1,230	500	447	447	2,000	2,000
4214	Soccer Fees			2,930	2,930	4,000	4,000
4216	Wrestling Program	1,901	500	1,853	1,853	3,500	3,500
4219	Scholarship Program	4,565	2,000	11,885	11,885	5,000	5,000
	Total Charges for Services	60,299	41,850	54,273	64,859	62,350	62,350
4169	Interest Earnings	9,039	10,000	6,726	8,968	9,000	9,000
	Total Use of Money	9,039	10,000	6,726	8,968	9,000	9,000
4161	Rents & Royalties	34,999	35,000	32,615	39,138	35,000	35,000
4167	Miscellaneous Income	216,126	150,000	163,891	163,891	150,000	150,000
4171	Sale of Fixed Assets	4,594		499	499		
4173	Cash Over/Short	(2)		(96)	(96)		
	Total Other Revenues	255,717	185,000	196,909	203,432	185,000	185,000
4301	Interfund Transfer	1	333,000	334,013	334,013		
4303	Legal Cost Transfer	58,401	62,000	39,306	52,408	62,000	62,000
4305	Finance Cost Transfer	29,685	47,150	26,859	35,812	47,150	47,150
4309	General Government Cost Transfer	101,701	123,440	87,411	116,548	123,440	123,440
4311	Engineering Cost Transfer	30,312	20,842	15,017	20,023	20,842	20,842
4316	Interfund Transfer Traffic Safety	5,000	7,000	5,000	7,000	7,000	7,000
4317	Interfund Fire Assessment	110,000	130,000	100,000	120,000	125,000	125,000
4318	Interfund CFD 2004-1 Fire	70,000	85,000	85,000	85,000	100,000	100,000
4319	Interfund CFD 2004-1 Police	240,000	285,000	285,000	285,000	290,000	290,000
4320	Interfund CFD 2004-1 Animal Control	10,000	13,000	13,000	13,000	20,000	20,000
4321	Interfund CFD 2004-1 Parks & Rec / Pool	110,000	120,000	100,000	120,000	120,000	120,000
	Total Interfund Revenue Transfers	765,100	1,226,432	1,090,606	1,188,803	915,432	915,432
<b>TOTAL GENERAL FUND</b>		<b>2,954,377</b>	<b>3,145,932</b>	<b>2,498,647</b>	<b>3,269,214</b>	<b>2,993,882</b>	<b>2,993,882</b>

City of Live Oak  
Fund 10-General Fund  
FY 2013/2014 & 2014/2015

Account #	Description	Actual Revenues / Exp FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
<b>GENERAL FUND EXPENDITURES</b>							
5001	Salaries Elected	24,952	28,057	19,835	23,801	25,417	25,417
5003	Salaries Permanent	433,843	426,146	323,335	382,123	430,089	430,089
5005	Salaries Extra Help	85,182	120,192	51,505	77,630	110,694	110,694
5007	Overtime	2,208	6,885	944	1,828	6,963	6,963
5011	Car Allowance	8,876	7,710	6,119	7,231	7,410	7,410
5013	Social Security	30,358	32,656	22,106	26,862	33,086	33,086
5015	Medicare	7,821	8,440	5,877	7,136	8,321	8,321
5017	Unemployment Insurance	7,099	5,907	5,415	6,511	5,625	5,625
5019	Workers Compensation	25,172	28,315	31,104	31,104	35,503	35,503
5021	Retirement PERS City	83,169	86,308	66,669	78,819	90,818	90,818
5023	Retirement PERS Employee	32,940	32,681	25,245	29,846	33,586	33,586
5025	Health Insurance	92,807	78,791	85,093	102,111	99,348	99,348
5027	Dental Insurance	8,030	7,868	11,360	13,632	8,525	8,525
5029	Vision Insurance	1,439	1,391	2,519	3,023	1,474	1,474
5031	Life Insurance	2,041	2,073	2,983	3,580	2,119	2,119
	<b>Total Salaries &amp; Benefits</b>	<b>845,937</b>	<b>873,420</b>	<b>660,108</b>	<b>795,237</b>	<b>898,979</b>	<b>898,979</b>
5301	Office Supplies	2,704	2,700	2,711	3,253	2,900	2,900
5303	Operating Supplies	14,696	14,000	8,753	11,049	13,200	13,200
5305	Chemicals	9,667	8,000	6,738	8,817	8,000	8,000
5307	Fuel	9,900	10,300	5,379	8,895	10,100	10,100
5309	Safety Items	4,918	4,400	2,956	4,050	4,300	4,300
5311	Repair & Maintenance	8,816	10,500	6,159	9,238	10,050	10,050
5313	Repair & Maintenance Buildings	8,600	13,800	14,175	17,221	13,800	13,800
5315	Repair & Maintenance Vehicles	7,606	4,600	7,874	8,367	4,200	4,200
5317	Maintenance & Service Contracts	8,282	15,040	10,269	11,947	18,740	18,740
5319	Small Tools and Equipment	9,806	8,900	7,872	10,449	7,300	7,300
5321	Rents & Leases	7,716	10,000	4,691	7,500	9,000	9,000
5323	Communications	22,240	24,650	20,767	25,772	25,950	25,950
5325	Advertising	7,309	6,600	7,589	10,099	8,100	8,100
5327	Postage	2,163	3,500	2,059	2,471	3,000	3,000
5329	Printing & Copying	1,087	2,000	1,358	1,629	2,100	2,100
5331	Travel, Lodging & Meals	6,324	12,700	8,037	11,218	13,200	13,200
5333	Dues & Subscriptions	9,934	12,900	9,313	11,044	11,800	11,800
5335	Professional Development	2,742	11,800	1,921	5,499	11,300	11,300

City of Live Oak  
Fund 10-General Fund  
FY 2013/2014 & 2014/2015

Account #	Description	Actual Revenues / Exp FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
5337	Licenses & Permits	2,765	4,100	1,718	2,542	4,800	4,800
5339	Utilities	27,776	32,100	20,236	28,036	31,600	31,600
5341	Professional Services	1,654,330	1,714,650	1,269,126	1,666,582	1,732,850	1,732,850
5343	Liability Insurance	26,480	26,590	30,473	30,473	28,369	28,369
5345	Property & Equipment Insurance	11,171	11,166	15,413	15,413	22,826	22,826
5347	Vehicle Insurance	223	1,139	1,375	1,375	1,453	1,453
5349	Fidelity Insurance	716	462	0	462	481	481
5351	Community Function/Promotion	17,161	19,000	13,216	17,621	19,000	19,000
5353	Special Departmental Expense	1,370	2,850	1,127	3,200	4,800	4,800
5357	Basketball	1,738	1,800	2,593	2,593	2,700	2,700
5358	Cultural Celebration	570	500	0	500	500	500
5359	Coloring Contest	0	100	0	50	100	100
5360	City Yard Sale	82	200	0	150	200	200
5363	Honor Roll & Pencils	211	200	211	211	200	200
5364	Pilates	259	1,000	544	653	900	900
5365	Swimming	148	2,000	0	500	1,500	1,500
5367	Tennis	2,020	1,000	477	2,000	2,000	2,000
5369	Wrestling	448	1,000	3,673	3,673	3,500	3,500
5371	Soccer	2,756	1,500	4,699	4,699	4,000	4,000
	Total Services and Supplies	1,894,734	1,998,247	1,493,501	1,949,252	2,038,819	2,038,819
5501	Principle	11,000	12,000	12,000	12,000	13,000	13,000
5503	Interest	4,908	4,000	2,275	4,160	3,500	3,500
	Total Debt Service & Contingency	15,908	16,000	14,275	16,160	16,500	16,500
5901	Interfund Transfer	36,189	37,392	34,617	40,137	41,098	41,098
5903	Legal Cost Transfer	24,314	24,127	14,582	19,443	22,086	22,086
5905	Finance Cost Transfer	12,129	15,744	9,851	13,135	16,564	16,564
5909	General Government Transfer	40,492	50,434	30,688	40,917	41,762	41,762
	Total Interfund Expenditure Transfers	113,124	127,697	89,738	113,632	121,510	121,510
	<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>2,869,702</b>	<b>3,015,364</b>	<b>2,257,622</b>	<b>2,874,280</b>	<b>3,075,808</b>	<b>3,075,808</b>

City of Live Oak  
Fund 10  
Departmental Expenditures 0000 - Non Departmental

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
5901	Interfund Transfer	36,189	37,392	34,617	40,137	30,608	30,608
	Total Interfund Transfers	<u>36,189</u>	<u>37,392</u>	<u>34,617</u>	<u>40,137</u>	<u>30,608</u>	<u>30,608</u>
	Departmental Grand Total	<u>36,189</u>	<u>37,392</u>	<u>34,617</u>	<u>40,137</u>	<u>30,608</u>	<u>30,608</u>

Line Item Detail:

- 5901 2,500 City/County Major Repair Fund
- 5901 3,923 Maintenance of Effort to Streets Fund 14 for Traffic Congestion Relief Eligibility
- 5901 24,185 for Community Center

City of Live Oak  
Fund 10  
Departmental Expenditures 0000 - Non Departmental

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 10  
Departmental Expenditures 1000 - City Council

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
5001	Salaries Elected	24,952	28,057	19,835	23,801	25,417	25,417
5013	Social Security	1,344	1,740	1,144	1,372	1,576	1,576
5015	Medicare	314	407	267	321	369	369
5019	Workers Compensation	655	912	1,012	1,012	1,080	1,080
5021	Retirement PERS City	1,416	1,479	1,541	1,849	1,514	1,514
5023	Retirement PERS Employee	560	560	584	700	560	560
5025	Health Insurance	15,739	10,219	22,066	26,480	27,085	27,085
5027	Dental Insurance	1,955	1,970	3,054	3,665	2,485	2,485
5029	Vision Insurance	504	442	915	1,098	490	490
5031	Life Insurance	793	843	1,250	1,500	874	874
	Total Salaries & Benefits	<u>48,232</u>	<u>46,629</u>	<u>51,667</u>	<u>61,798</u>	<u>61,450</u>	<u>61,450</u>
5319	Small Tools and Equipment	979		2,911	2,911		
5323	Communications	4,119	4,750	4,153	4,984	4,750	4,750
5331	Travel, Lodging & Meals	1,147	3,000	2,265	2,718	3,000	3,000
5335	Professional Development	246	3,000		500	3,000	3,000
5341	Professional Services	1,259	1,400	1,159	1,391	1,400	1,400
5343	Liability Insurance	1,246	1,267	1,452	1,452	1,242	1,242
5349	Fidelity Insurance	34	22		22	21	21
	Total Services and Supplies	<u>9,030</u>	<u>13,439</u>	<u>11,940</u>	<u>13,977</u>	<u>13,413</u>	<u>13,413</u>
5903	Legal Cost Transfer	573	516	312	416	576	576
5905	Finance Cost Transfer	295	348	218	291	447	447
5909	General Government Transfer	1,030	1,175	715	953	1,178	1,178
	Total Interfund Transfers	<u>1,898</u>	<u>2,039</u>	<u>1,245</u>	<u>1,660</u>	<u>2,201</u>	<u>2,201</u>
	Departmental Grand Total	<u>59,160</u>	<u>62,107</u>	<u>64,852</u>	<u>77,435</u>	<u>77,064</u>	<u>77,064</u>

Line Item Detail:

City of Live Oak  
Fund 10  
Departmental Expenditures 1000 - City Council

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 10  
Departmental Expenditures 1005 - Administration

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
5003	Salaries Permanent	84,157	84,709	66,648	78,766	82,584	82,584
5005	Salaries Extra Help	2,300	2,400	1,900	2,245	2,400	2,400
5007	Overtime		549	13	16	699	699
5011	Car Allowance	2,703	2,820	2,233	2,638	2,550	2,550
5013	Social Security	4,295	4,308	3,260	3,853	4,472	4,472
5015	Medicare	1,256	1,304	1,023	1,209	1,269	1,269
5017	Unemployment Insurance	505	518	493	493	539	539
5019	Workers Compensation	2,233	2,923	3,224	3,224	3,720	3,720
5021	Retirement PERS City	16,184	17,199	13,388	15,823	17,288	17,288
5023	Retirement PERS Employee	6,249	6,513	5,070	5,992	6,393	6,393
5025	Health Insurance	19,029	19,388	17,570	21,084	20,106	20,106
5027	Dental Insurance	1,026	1,084	1,557	1,869	1,064	1,064
5029	Vision Insurance	151	165	295	354	174	174
5031	Life Insurance	186	196	288	345	208	208
	<b>Total Salaries &amp; Benefits</b>	<b>140,274</b>	<b>144,076</b>	<b>116,961</b>	<b>137,909</b>	<b>143,467</b>	<b>143,467</b>
5301	Office Supplies	2,102	2,000	2,190	2,628	2,200	2,200
5303	Operating Supplies	1,928	2,500	1,353	1,623	2,300	2,300
5309	Safety Items	77	150		100	150	150
5311	Repair & Maintenance	4,100	4,500	3,623	4,347	4,550	4,550
5313	Repair & Maintenance Buildings	264	4,500	1,657	2,000	2,500	2,500
5317	Maintenance & Service Contracts	473	1,840		500	1,840	1,840
5319	Small Tools and Equipment	513	1,500	2,033	2,439	1,500	1,500
5321	Rents & Leases	7,260	10,000	4,691	7,500	9,000	9,000
5323	Communications	5,891	6,000	6,282	7,538	7,000	7,000
5325	Advertising	6,456	5,000	5,755	6,906	6,500	6,500
5327	Postage	2,163	3,500	2,059	2,471	3,000	3,000
5329	Printing & Copying	14	1,000	359	430	500	500

City of Live Oak  
Fund 10  
Departmental Expenditures 1005 - Administration

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
5331	Travel, Lodging & Meals	2,722	3,000	1,784	2,700	3,000	3,000
5333	Dues & Subscriptions	7,920	11,000	7,761	9,314	9,000	9,000
5335	Professional Development	1,392	3,000	1,122	1,700	2,500	2,500
5337	Licenses & Permits	482	1,400	214	214	1,400	1,400
5339	Utilities	12,692	15,000	9,363	12,484	15,000	15,000
5341	Professional Services	12,184	32,700	5,432	6,518	16,000	16,000
5343	Liability Insurance	3,839	4,085	4,681	4,681	4,311	4,311
5345	Property & Equipment Insurance	5,775	5,822	9,738	9,738	8,472	8,472
5349	Fidelity Insurance	104	71		71	73	73
5351	Community Function/Promotion	17,161	19,000	13,216	17,621	19,000	19,000
	Total Services and Supplies	<u>95,512</u>	<u>137,568</u>	<u>83,311</u>	<u>103,524</u>	<u>119,797</u>	<u>119,797</u>
5501	Principle	11,000	12,000	12,000	12,000	13,000	13,000
5503	Interest	4,908	4,000	2,275	4,160	3,500	3,500
	Total Debt Service & Contingency	<u>15,908</u>	<u>16,000</u>	<u>14,275</u>	<u>16,160</u>	<u>16,500</u>	<u>16,500</u>
5903	Legal Cost Transfer	2,431	2,555	1,544	2,059	2,152	2,152
5905	Finance Cost Transfer	1,252	1,725	1,079	1,439	1,669	1,669
	Total Interfund Transfers	<u>3,683</u>	<u>4,280</u>	<u>2,623</u>	<u>3,497</u>	<u>3,821</u>	<u>3,821</u>
	Departmental Grand Total	<u>255,376</u>	<u>301,924</u>	<u>217,171</u>	<u>261,090</u>	<u>283,584</u>	<u>283,584</u>

Line Item Detail:

City of Live Oak  
Fund 10  
Departmental Expenditures 1010 - Finance

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
5003	Salaries Permanent	72,586	72,937	50,001	59,093	66,306	66,306
5007	Overtime		732			662	662
5011	Car Allowance	1,006	1,050	781	923	1,020	1,020
5013	Social Security	3,466	3,560	2,255	2,665	3,537	3,537
5015	Medicare	1,042	1,073	743	879	976	976
5017	Unemployment Insurance	347	347	174	205	304	304
5019	Workers Compensation	1,875	2,405	2,648	2,648	2,861	2,861
5021	Retirement PERS City	12,483	13,261	8,901	10,520	13,057	13,057
5023	Retirement PERS Employee	4,976	5,021	3,371	3,984	4,829	4,829
5025	Health Insurance	12,450	11,369	8,818	10,582	11,459	11,459
5027	Dental Insurance	884	917	1,025	1,229	1,020	1,020
5029	Vision Insurance	137	149	189	227	149	149
5031	Life Insurance	174	185	173	207	162	162
	<b>Total Salaries &amp; Benefits</b>	<b>111,428</b>	<b>113,006</b>	<b>79,079</b>	<b>93,161</b>	<b>106,343</b>	<b>106,343</b>
5301	Office Supplies	602	700	521	625	700	700
5317	Maintenance & Service Contracts	5,255	7,500	4,870	5,844	8,000	8,000
5319	Small Tools and Equipment	561	2,000		500	2,000	2,000
5323	Communications	1,734	2,500	1,241	1,655	2,500	2,500
5325	Advertising			678	1,800		
5329	Printing & Copying	1,073	800	999	1,199	1,400	1,400
5331	Travel, Lodging & Meals	584	3,000	1,409	2,500	3,000	3,000
5333	Dues & Subscriptions	672	1,100	422	600	1,100	1,100

City of Live Oak  
Fund 10  
Departmental Expenditures 1010 - Finance

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
5335	Professional Development		3,000	500	1,500	2,500	2,500
5341	Professional Services	18,575	21,450	19,192	22,000	22,950	22,950
5343	Liability Insurance	3,290	3,373	3,866	3,866	3,322	3,322
5349	Fidelity Insurance	88	59		59	56	56
5353	Special Departmental Expense	630	850	834	2,000	3,000	3,000
	Total Services and Supplies	<u>33,063</u>	<u>46,332</u>	<u>34,533</u>	<u>44,149</u>	<u>50,529</u>	<u>50,529</u>
5903	Legal Cost Transfer	1,429	1,368	827	1,103	1,207	1,207
5909	General Government Transfer	2,566	3,117	1,897	2,529	2,469	2,469
	Total Interfund Transfers	<u>3,995</u>	<u>4,485</u>	<u>2,724</u>	<u>3,632</u>	<u>3,676</u>	<u>3,676</u>
	Departmental Grand Total	<u>148,486</u>	<u>163,823</u>	<u>116,336</u>	<u>140,942</u>	<u>160,547</u>	<u>160,547</u>

Line Item Detail:

City of Live Oak  
Fund 10  
Departmental Expenditures 1015 - Community Development

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
5003	Salaries Permanent	115,596	111,472	86,834	102,622	118,063	118,063
5007	Overtime		1,668	36	43	1,728	1,728
5011	Car Allowance	1,524	1,590	1,259	1,488	1,890	1,890
5013	Social Security	6,036	5,903	4,482	5,297	6,535	6,535
5015	Medicare	1,650	1,639	1,279	1,512	1,739	1,739
5017	Unemployment Insurance	608	564	564	667	608	608
5019	Workers Compensation	2,984	4,933	5,380	5,380	6,633	6,633
5021	Retirement PERS City	21,373	21,717	17,336	20,488	24,134	24,134
5023	Retirement PERS Employee	8,518	8,223	6,564	7,758	8,925	8,925
5025	Health Insurance	15,848	13,731	13,378	16,054	15,148	15,148
5027	Dental Insurance	1,203	1,206	1,758	2,110	1,293	1,293
5029	Vision Insurance	179	185	310	372	204	204
5031	Life Insurance	277	275	413	495	296	296
	<b>Total Salaries &amp; Benefits</b>	<b>175,796</b>	<b>173,106</b>	<b>139,595</b>	<b>164,286</b>	<b>187,196</b>	<b>187,196</b>
5303	Operating Supplies	46	200	65	150	200	200
5317	Maintenance & Service Contracts		1,500	1,018	1,222	4,500	4,500
5319	Small Tools and Equipment		150		50	150	150
5323	Communications	952	1,000	782	1,042	1,000	1,000
5325	Advertising	708	1,500	1,111	1,333	1,500	1,500
5329	Printing & Copying		200			200	200
5331	Travel, Lodging & Meals	597	1,500	414	1,000	1,500	1,500
5333	Dues & Subscriptions	803	200			200	200

City of Live Oak  
Fund 10  
Departmental Expenditures 1015 - Community Development

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
5335	Professional Development		1,500		500	1,500	1,500
5337	Licenses & Permits						
5341	Professional Services	47,284	55,000	25,004	35,000	51,000	51,000
5343	Liability Insurance	5,196	5,179	5,935	5,935	5,946	5,946
5349	Fidelity Insurance	140	90		90	101	101
	Total Services and Supplies	<u>55,726</u>	<u>68,019</u>	<u>34,329</u>	<u>46,322</u>	<u>67,797</u>	<u>67,797</u>
5901	Interfund Transfer					10,490	10,490
5903	Legal Cost Transfer	2,235	2,070	1,251	1,668	1,961	1,961
5905	Finance Cost Transfer	1,151	1,398	874	1,165	1,521	1,521
5909	General Government Transfer	4,014	4,717	2,870	3,827	4,013	4,013
	Total Interfund Transfers	<u>7,400</u>	<u>8,185</u>	<u>4,995</u>	<u>6,660</u>	<u>17,985</u>	<u>17,985</u>
	Departmental Grand Total	<u>238,922</u>	<u>249,310</u>	<u>178,919</u>	<u>217,268</u>	<u>272,978</u>	<u>272,978</u>

Line Item Detail:

5901 10,490 for Downtown Reinvestment Plan

City of Live Oak

Fund 10

Departmental Expenditures 1020 - Building Inspection

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
5003	Salaries Permanent	81,749	86,790	66,437	78,517	97,718	97,718
5007	Overtime		93	2	2	362	362
5011	Car Allowance	1,200				0	0
5013	Social Security	5,021	5,381	4,129	4,880	6,059	6,059
5015	Medicare	1,174	1,258	966	1,141	1,417	1,417
5017	Unemployment Insurance	456	456	456	456	521	521
5019	Workers Compensation	5,997	5,424	5,844	5,844	7,573	7,573
5021	Retirement PERS City	16,331	18,336	14,379	16,993	21,138	21,138
5023	Retirement PERS Employee	6,509	6,943	5,445	6,435	7,817	7,817
5025	Health Insurance	14,096	12,762	12,132	14,559	13,986	13,986
5027	Dental Insurance	887	923	1,351	1,622	1,001	1,001
5029	Vision Insurance	155	173	272	327	190	190
5031	Life Insurance	231	240	358	430	269	269
	<b>Total Salaries &amp; Benefits</b>	<b>133,806</b>	<b>138,779</b>	<b>111,771</b>	<b>131,204</b>	<b>158,051</b>	<b>158,051</b>
5303	Operating Supplies		300	113	150	200	200
5307	Fuel	991	1,300	672	895	1,100	1,100
5309	Safety Items	86	250		50	150	150
5315	Repair & Maintenance Vehicles	7	600	5,406	5,406	200	200
5317	Maintenance & Service Contracts	2,553	2,700	2,681	2,681	2,900	2,900
5319	Small Tools and Equipment		250	31	100	150	150
5323	Communications	1,857	1,800	1,265	1,687	1,900	1,900
5325	Advertising	100					
5331	Travel, Lodging & Meals	1,143	2,000	2,166	2,200	2,500	2,500

City of Live Oak  
Fund 10  
Departmental Expenditures 1020 - Building Inspection

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
5333	Dues & Subscriptions	540	600	1,130	1,130	1,500	1,500
5335	Professional Development	805	1,000		1,000	1,500	1,500
5341	Professional Services	16,248	2,500	7,834	7,834	3,500	3,500
5343	Liability Insurance	3,637	3,922	4,495	4,495	4,793	4,793
5347	Vehicle Insurance		72	72	72	47	47
5349	Fidelity Insurance	98	68		68	81	81
	Total Services and Supplies	<u>28,065</u>	<u>17,362</u>	<u>25,865</u>	<u>27,769</u>	<u>20,521</u>	<u>20,521</u>
5903	Legal Cost Transfer	1,314	1,340	810	1,080	1,374	1,374
5905	Finance Cost Transfer	677	905	566	755	1,065	1,065
5909	General Government Transfer	2,360	3,055	1,859	2,479	2,811	2,811
	Total Interfund Transfers	<u>4,351</u>	<u>5,300</u>	<u>3,235</u>	<u>4,313</u>	<u>5,250</u>	<u>5,250</u>
	Departmental Grand Total	<u>166,222</u>	<u>161,441</u>	<u>140,871</u>	<u>163,286</u>	<u>183,822</u>	<u>183,822</u>

Line Item Detail:

City of Live Oak  
Fund 10  
Departmental Expenditures 1025 - Engineering

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
5323	Communications	169	300	144	193	300	300
5341	Professional Services	74,616	50,000	30,735	38,823	40,000	40,000
	Total Services and Supplies	74,785	50,300	30,880	39,016	40,300	40,300
5903	Legal Cost Transfer	446	432	261	348	310	310
5905	Finance Cost Transfer	230	292	182	243	240	240
5909	General Government Transfer	801	984	599	799	634	634
	Total Interfund Transfers	1,477	1,708	1,042	1,389	1,184	1,184
	Departmental Grand Total	76,262	52,008	31,922	40,405	41,484	41,484

Line Item Detail:

5341 40,000 for Engineering

City of Live Oak  
Fund 10  
Departmental Expenditures 1025 - Engineering

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 10  
Departmental Expenditures 1030 - Parks

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
5003	Salaries Permanent	54,618	50,407	38,247	45,201	45,319	45,319
5005	Salaries Extra Help	22,858	43,264	9,120	10,778	28,080	28,080
5007	Overtime	1,987	2,043	480	567	1,795	1,795
5011	Car Allowance	1,438	1,350	1,075	1,270	900	900
5013	Social Security	4,935	5,858	3,026	3,576	4,623	4,623
5015	Medicare	1,154	1,378	708	836	1,081	1,081
5017	Unemployment Insurance	1,466	1,150	1,041	1,231	846	846
5019	Workers Compensation	5,791	5,939	6,584	6,584	5,779	5,779
5021	Retirement PERS City	10,588	10,336	8,047	9,510	9,589	9,589
5023	Retirement PERS Employee	4,218	3,914	3,047	3,601	3,546	3,546
5025	Health Insurance	11,799	9,705	9,239	11,086	10,740	10,740
5027	Dental Insurance	1,484	1,343	1,980	2,376	1,275	1,275
5029	Vision Insurance	218	205	405	486	195	195
5031	Life Insurance	261	242	360	432	219	219
	<b>Total Salaries &amp; Benefits</b>	<b>122,814</b>	<b>137,134</b>	<b>83,357</b>	<b>97,534</b>	<b>113,989</b>	<b>113,989</b>
5303	Operating Supplies	10,774	8,000	5,695	6,834	8,000	8,000
5305	Chemicals			1,317	1,317		
5307	Fuel	8,909	9,000	4,708	8,000	9,000	9,000
5309	Safety Items	2,917	2,000	1,188	1,900	2,000	2,000
5311	Repair & Maintenance	3,073	4,000	2,393	3,191	3,500	3,500
5313	Repair & Maintenance Buildings	5,601	5,000	9,832	11,798	5,000	5,000
5315	Repair & Maintenance Vehicles	4,259	4,000	2,468	2,961	4,000	4,000
5317	Maintenance & Service Contracts		1,500	1,700	1,700	1,500	1,500
5319	Small Tools and Equipment	5,989	3,500	2,458	2,949	2,500	2,500
5321	Rents & Leases	455					
5323	Communications	2,694	3,000	2,622	3,496	3,000	3,000
5325	Advertising	45	100	45	60	100	100

City of Live Oak  
Fund 10  
Departmental Expenditures 1030 - Parks

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
5331	Travel, Lodging & Meals	131	200		100	200	200
5335	Professional Development	299	300	299	299	300	300
5337	Licenses & Permits	442	1,000	371	495	800	800
5339	Utilities	865	1,100	760	1,014	1,100	1,100
5341	Professional Services	8,760	6,000	3,272	4,500	5,700	5,700
5343	Liability Insurance	4,636	4,382	5,022	5,022	3,718	3,718
5345	Property & Equipment Insurance	1,830	1,838	1,924	1,924	2,272	2,272
5347	Vehicle Insurance	58	123	202	202	212	212
5349	Fidelity Insurance	126	76		76	63	63
5353	Special Departmental Expense	740	2,000	293	1,200	1,800	1,800
	Total Services and Supplies	62,604	57,119	46,569	59,038	54,765	54,765
5903	Legal Cost Transfer	1,798	1,667	1,008	1,344	1,298	1,298
5905	Finance Cost Transfer	926	1,126	705	940	1,007	1,007
5909	General Government Transfer	3,229	3,800	2,312	3,083	2,656	2,656
	Total Interfund Transfers	5,953	6,593	4,025	5,367	4,961	4,961
	Departmental Grand Total	191,371	200,846	133,951	161,939	173,715	173,715

Line Item Detail:

City of Live Oak  
Fund 10  
Departmental Expenditures 1035 - Recreation

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
5003	Salaries Permanent	9,202	10,160	7,749	9,158	12,700	12,700
5005	Salaries Extra Help	27,536	34,028	25,052	29,606	43,089	43,089
5007	Overtime		168			0	0
5011	Car Allowance	575	600	528	623	750	750
5013	Social Security	2,279	2,777	2,131	2,518	3,505	3,505
5015	Medicare	533	649	498	589	820	820
5017	Unemployment Insurance	1,571	1,049	1,404	1,660	1,006	1,006
5019	Workers Compensation	2,637	2,625	2,912	2,912	4,382	4,382
5021	Retirement PERS City	1,707	2,007	1,504	1,777	2,569	2,569
5023	Retirement PERS Employee	680	760	570	673	950	950
5025	Health Insurance	166		125	150	0	0
5027	Dental Insurance	171	179	262	314	221	221
5029	Vision Insurance	31	34	57	68	43	43
5031	Life Insurance	44	46	70	84	58	58
	<b>Total Salaries &amp; Benefits</b>	<b>47,132</b>	<b>55,082</b>	<b>42,861</b>	<b>50,133</b>	<b>70,092</b>	<b>70,092</b>
5341	Professional Services	456	600	114	500	500	500
5343	Liability Insurance	1,995	2,030	2,326	2,326	2,763	2,763
5349	Fidelity Insurance	54	35		35	47	47
5357	Basketball	1,738	1,800	2,593	2,593	2,700	2,700
5358	Cultural Celebration	570	500		500	500	500
5359	Coloring Contest		100		50	100	100
5360	City Yard Sale	82	200		150	200	200
5361	Football		500				
5363	Honor Roll & Pencils	211	200	211	211	200	200
5364	Pilates	259	1,000	544	653	900	900

City of Live Oak  
Fund 10  
Departmental Expenditures 1035 - Recreation

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
5365	Swimming Programs	148	2,000		500	1,500	1,500
5367	Tennis	2,020	1,000	477	2,000	2,000	2,000
5369	Wrestling	448	1,000	3,673	3,673	3,500	3,500
5371	Soccer	2,756	1,500	4,699	4,699	4,000	4,000
	Total Services and Supplies	10,738	12,465	14,637	17,890	18,910	18,910
5903	Legal Cost Transfer	616	580	350	467	685	685
5905	Finance Cost Transfer	317	391	245	327	531	531
5909	General Government Transfer	1,106	1,321	804	1,072	1,401	1,401
	Total Interfund Transfers	2,039	2,292	1,399	1,865	2,617	2,617
	Departmental Grand Total	59,908	69,839	58,897	69,889	91,619	91,619

Line Item Detail:

City of Live Oak  
Fund 10  
Departmental Expenditures 1040 - Pool

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
5003	Salaries Permanent	15,934	9,671	7,417	8,766	7,398	7,398
5005	Salaries Extra Help	32,489	40,500	15,433	35,000	37,125	37,125
5007	Overtime	221	1,632	412	1,200	1,717	1,717
5011	Car Allowance	431	300	244	288	300	300
5013	Social Security	2,982	3,129	1,679	2,700	2,779	2,779
5015	Medicare	697	732	393	650	650	650
5017	Unemployment Insurance	2,147	1,823	1,283	1,800	1,801	1,801
5019	Workers Compensation	3,000	3,154	3,500	3,500	3,474	3,474
5021	Retirement PERS City	3,086	1,973	1,574	1,860	1,529	1,529
5023	Retirement PERS Employee	1,230	747	596	704	565	565
5025	Health Insurance	3,680	1,617	1,765	2,117	824	824
5027	Dental Insurance	419	246	373	448	166	166
5029	Vision Insurance	64	38	75	90	28	28
5031	Life Insurance	76	46	72	86	35	35
	<b>Total Salaries &amp; Benefits</b>	<b>66,457</b>	<b>65,608</b>	<b>34,816</b>	<b>59,210</b>	<b>58,392</b>	<b>58,392</b>
5303	Operating Supplies	1,948	3,000	1,528	2,291	2,500	2,500
5305	Chemicals	9,667	8,000	5,421	7,500	8,000	8,000
5309	Safety Items	1,838	2,000	1,768	2,000	2,000	2,000
5311	Repair & Maintenance	1,642	2,000	143	1,700	2,000	2,000
5313	Repair & Maintenance Buildings		300		200	300	300
5319	Small Tools and Equipment	1,764	1,500	441	1,500	1,000	1,000
5323	Communications	202	300	150	225	300	300

City of Live Oak  
Fund 10  
Departmental Expenditures 1040 - Pool

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
5337	Licenses & Permits	713	500		700	700	700
5339	Utilities	9,130	10,000	5,958	9,000	10,000	10,000
5341	Professional Services	655	1,000	97	700	800	800
5343	Liability Insurance	2,641	2,352	2,696	2,696	2,274	2,274
5345	Property & Equipment Insurance	728	688	765	765	828	828
5349	Fidelity Insurance	72	41		41	39	39
	Total Services and Supplies	31,000	31,681	18,967	29,319	30,741	30,741
5903	Legal Cost Transfer	984	835	505	673	686	686
5905	Finance Cost Transfer	507	564	353	471	532	532
5909	General Government Transfer	1,767	1,903	1,158	1,544	1,403	1,403
	Total Interfund Transfers	3,258	3,302	2,016	2,688	2,621	2,621
	Departmental Grand Total	100,715	100,591	55,799	91,217	91,753	91,753

Line Item Detail:

City of Live Oak  
Fund 10  
Departmental Expenditures 1045 - Fire

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
5313	Repair & Maintenance Buildings	1,618	1,500	912	1,094	1,500	1,500
5337	Licenses & Permits	742	800	747	747	800	800
5341	Professional Services	383,282	384,000	319,257	384,008	384,000	384,000
5345	Property & Equipment Insurance	1,419	1,409	1,493	1,493	1,556	1,556
	Total Services and Supplies	<u>387,060</u>	<u>387,709</u>	<u>322,409</u>	<u>387,342</u>	<u>387,856</u>	<u>387,856</u>
5903	Legal Cost Transfer	3,443	3,328	2,011	2,681	2,983	2,983
5905	Finance Cost Transfer	1,773	2,247	1,406	1,875	2,314	2,314
5909	General Government Transfer	6,183	7,585	4,615	6,153	6,104	6,104
	Total Interfund Transfers	<u>11,399</u>	<u>13,160</u>	<u>8,032</u>	<u>10,709</u>	<u>11,401</u>	<u>11,401</u>
	Departmental Grand Total	<u>398,459</u>	<u>400,869</u>	<u>330,441</u>	<u>398,052</u>	<u>399,257</u>	<u>399,257</u>

Line Item Detail:

5341 384,000 for Fire Contract with Sutter County

City of Live Oak  
Fund 10  
Departmental Expenditures 1045 - Fire

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 10  
Departmental Expenditures 1050 - Police

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
5313	Repair & Maintenance Buildings	1,117	1,000	1,774	2,129	1,000	1,000
5315	Repair & Maintenance Vehicles	3,341					
5323	Communications	4,624	5,000	4,126	4,951	5,000	5,000
5337	Licenses & Permits	386	400	386	386	400	400
5339	Utilities	5,088	5,500	4,154	5,538	5,500	5,500
5341	Professional Services	954,189	1,000,000	728,552	1,004,402	1,040,000	1,040,000
5345	Property & Equipment Insurance	1,419	1,409	1,493	1,493	3,024	3,024
5347	Vehicle Insurance	165	944	1,101	1,101	1,194	1,194
	Total Services and Supplies	<u>970,330</u>	<u>1,014,253</u>	<u>741,586</u>	<u>1,020,001</u>	<u>1,056,118</u>	<u>1,056,118</u>
5903	Legal Cost Transfer	8,424	8,706	5,262	7,016	8,123	8,123
5905	Finance Cost Transfer	4,338	5,878	3,679	4,905	6,301	6,301
5909	General Government Transfer	15,127	19,842	12,073	16,097	16,622	16,622
	Total Interfund Transfers	<u>27,889</u>	<u>34,426</u>	<u>21,014</u>	<u>28,019</u>	<u>31,046</u>	<u>31,046</u>
	Departmental Grand Total	<u><u>998,219</u></u>	<u><u>1,048,679</u></u>	<u><u>762,600</u></u>	<u><u>1,048,019</u></u>	<u><u>1,087,164</u></u>	<u><u>1,087,164</u></u>

Line Item Detail:

5341 1,040,000 for Police Contract with Sutter County

City of Live Oak  
Fund 10  
Departmental Expenditures 1050 - Police

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 10  
Departmental Expenditures 1055 - Animal Services

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
5341	Professional Services	71,711	85,000	72,970	85,905	95,000	95,000
	Total Services and Supplies	<u>71,711</u>	<u>85,000</u>	<u>72,970</u>	<u>85,905</u>	<u>95,000</u>	<u>95,000</u>
5903	Legal Cost Transfer	621	730	441	588	731	731
5905	Finance Cost Transfer	320	493	308	411	567	567
5909	General Government Transfer	1,115	1,663	1,012	1,349	1,495	1,495
	Total Interfund Transfers	<u>2,056</u>	<u>2,886</u>	<u>1,761</u>	<u>2,348</u>	<u>2,793</u>	<u>2,793</u>
	Departmental Grand Total	<u><u>73,767</u></u>	<u><u>87,886</u></u>	<u><u>74,731</u></u>	<u><u>88,253</u></u>	<u><u>97,793</u></u>	<u><u>97,793</u></u>

Line Item Detail:

5341 95,000 for Animal Services Contract with Sutter County

City of Live Oak  
Fund 10  
Departmental Expenditures 1055 - Animal Services

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 10  
Departmental Expenditures 1060 - Attorney

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
5341	Professional Services	58,401	65,000	50,058	65,000	62,000	62,000
	Total Services and Supplies	<u>58,401</u>	<u>65,000</u>	<u>50,058</u>	<u>65,000</u>	<u>62,000</u>	<u>62,000</u>
5905	Finance Cost Transfer	343	377	236	315	370	370
5909	General Government Transfer	1,194	1,272	774	1,032	976	976
	Total Interfund Transfers	<u>1,537</u>	<u>1,649</u>	<u>1,010</u>	<u>1,347</u>	<u>1,346</u>	<u>1,346</u>
	Departmental Grand Total	<u>59,938</u>	<u>66,649</u>	<u>51,068</u>	<u>66,347</u>	<u>63,346</u>	<u>63,346</u>

Line Item Detail:

City of Live Oak  
Fund 10  
Departmental Expenditures 1060 - Attorney

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 10  
Departmental Expenditures 1065 - Economic Development

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
5313	Repair & Maintenance Buildings		1,500			3,500	3,500
5323	Communications					200	200
5337	Licenses & Permits					700	700
5339	Utilities		500				
5341	Professional Services	6,710	10,000	5,450	10,000	10,000	10,000
5345	Property & Equipment Insurance					6,674	6,674
	Total Services and Supplies	6,710	12,000	5,450	10,000	21,074	21,074
	Departmental Grand Total	6,710	12,000	5,450	10,000	21,074	21,074

Line Item Detail:

- 5313 Depot/Head Start
- 5323 Head Start
- 5337 Head Start
- 5345 Depot/Head Start

City of Live Oak  
Fund 10  
Departmental Expenditures 1065 - Economic Development

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 09  
Department 0900 - Community Center

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
<b>REVENUES</b>							
4161	Rents & Royalties	12,900	18,600	13,538	16,245	15,000	15,000
4301	Interfund Transfer	29,016	30,969	26,800	33,714	24,185	24,185
	<b>TOTAL FUND REVENUES</b>	<b>41,916</b>	<b>49,569</b>	<b>40,338</b>	<b>49,959</b>	<b>39,185</b>	<b>39,185</b>
<b>EXPENDITURES</b>							
5003	Salaries Permanent	6,817	7,131	5,418	6,403	4,858	4,858
5005	Salaries Extra Help	7,225	11,648	6,499	7,681	5,616	5,616
5007	Overtime		216	26	31	67	67
5011	Car Allowance	144	150	141	167	150	150
5013	Social Security	861	1,174	756	894	659	659
5015	Medicare	201	274	177	209	154	154
5017	Unemployment Insurance	423	282	343	406	130	130
5019	Workers Compensation	359	1,096	1,216	1,216	823	823
5021	Retirement PERS City	1,330	1,472	1,144	1,352	1,015	1,015
5023	Retirement PERS Employee	530	557	433	512	375	375
5025	Health Insurance	1,765	1,617	1,533	1,840	824	824
5027	Dental Insurance	193	202	295	354	122	122
5029	Vision Insurance	28	30	32	38	20	20
5031	Life Insurance	33	35	53	63	23	23
	<b>Total Salaries &amp; Benefits</b>	<b>19,908</b>	<b>25,884</b>	<b>18,067</b>	<b>21,166</b>	<b>14,837</b>	<b>14,837</b>
5303	Operating Supplies	771	2,300	1,344	1,792	1,800	1,800
5309	Safety Items	305	400	328	394	400	400
5311	Repair & Maintenance	3,083	2,800	3,572	4,286	2,800	2,800
5313	Repair & Maintenance Buildings	3,012	4,300	2,147	5,000	5,000	5,000

City of Live Oak  
Fund 09  
Department 0900 - Community Center

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
5319	Small Tools and Equipment	2,152	200	1,266	1,519	200	200
5337	Licenses & Permits	981	1,000	981	981	1,000	1,000
5339	Utilities	5,530	7,000	6,902	9,202	8,000	8,000
5341	Professional Services	55					
5343	Liability Insurance	850	864	991	991	522	522
5345	Property & Equipment Insurance	3,128	3,177	3,288	3,288	3,498	3,498
5349	Fidelity Insurance	22	15		15	9	9
	Total Services and Supplies	19,888	22,056	20,818	27,468	23,229	23,229
5903	Legal Cost Transfer	392	412	249	332	293	293
5905	Finance Cost Transfer	202	278	174	232	227	227
5909	General Government Transfer	705	938	571	761	599	599
	Total Interfund Transfers	1,299	1,628	994	1,325	1,119	1,119
	Departmental Grand Total	41,095	49,568	39,880	49,959	39,185	39,185

Line Item Detail:

4301 24,179 General Fund Contribution to Community Center

City of Live Oak  
Fund 02  
Department 0200 - Signage & Beautification

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
<b>REVENUES</b>							
4167	Miscellaneous Income						
4169	Interest Earnings	176		109	145		
	<b>TOTAL FUND REVENUES</b>	<u>176</u>	<u>0</u>	<u>109</u>	<u>145</u>	<u>0</u>	<u>0</u>
<b>EXPENDITURES</b>							
5705	Capital Projects		50,367			50,509	50,509
	<b>Total Capital Outlay</b>	<u>0</u>	<u>50,367</u>	<u>0</u>	<u>0</u>	<u>50,509</u>	<u>50,509</u>
5901	Interfund Transfer						
	<b>Total Interfund Transfers</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>Departmental Grand Total</b>	<u>0</u>	<u>50,367</u>	<u>0</u>	<u>0</u>	<u>50,509</u>	<u>50,509</u>

Line Item Detail:

5705 City Signs

City of Live Oak  
Fund 02  
Department 0200 - Signage & Beautification

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
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City of Live Oak

Fund 14

Department Summary Streets/Roads - 1400 & Street Sweeping - 1405 &  
Traffic Signals - 1410 & Storm Drains - 1415

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
<b>REVENUES</b>							
4500	2103 Gas Tax (Prop 42 TCR)	118,214	95,423	51,167	95,423	124,428	124,428
4501	2105 Gas Tax	39,999	42,491	24,450	42,491	41,067	41,067
4503	2106 Gas Tax	31,090	33,220	19,937	33,220	32,024	32,024
4505	2107 Gas Tax	57,412	60,980	40,290	60,980	61,143	61,143
4507	2107.5 Gas Tax	2,000	2,000		2,000	2,000	2,000
4157	Cal Trans Reimbursement	7,341	8,000	8,008	8,736	8,000	8,000
4158	Recology Road Maintenance			5,346	7,129	6,000	6,000
4169	Interest Earnings	1,872	500	1,429	1,905	500	500
4301	Interfund Transfer	3,923	3,923	3,923	3,923	3,923	3,923
4601	HSIP Elm St Signal Grant		900,000	77,612	646,751	250,000	250,000
4601	SR2S Larkin Rd Grant	330,268		36,371	36,371		
4601	Hwy 99 Streetscape Plan Grant	35,195					
4601	BTA Rec Trail Segment 1	32,125					
	<b>TOTAL FUND REVENUES</b>	<b>659,438</b>	<b>1,146,537</b>	<b>268,532</b>	<b>938,928</b>	<b>529,085</b>	<b>529,085</b>

**EXPENDITURES**

5003	Salaries Permanent	4,581	6,691	3,492	4,127	11,307	11,307
5005	Salaries Extra Help	30,530	43,264	11,058	13,069	28,080	28,080
5007	Overtime	2,301	1,789	603	712	1,723	1,723
5013	Social Security	2,327	3,114	960	1,135	2,526	2,526
5015	Medicare	544	736	225	265	591	591
5017	Unemployment Insurance	961	760	422	499	543	543

City of Live Oak

Fund 14

Department Summary Streets/Roads - 1400 & Street Sweeping - 1405 &  
Traffic Signals - 1410 & Storm Drains - 1415

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
5019	Workers Compensation	2,654	3,173	3,856	3,856	3,157	3,157
5021	Retirement PERS City	878	1,414	751	887	2,446	2,446
5023	Retirement PERS Employee	350	535	284	336	905	905
5025	Health Insurance	1,496	2,283	1,112	1,334	3,808	3,808
5027	Dental Insurance	107	202	120	144	321	321
5029	Vision Insurance	16	30	26	31	50	50
5031	Life Insurance	20	35	31	37	58	58
	<b>Total Salaries &amp; Benefits</b>	<b>46,765</b>	<b>64,026</b>	<b>22,939</b>	<b>26,432</b>	<b>55,513</b>	<b>55,513</b>
5301	Office Supplies	1,952	2,000	1,358	1,810	2,000	2,000
5303	Operating Supplies	8,805	12,000	3,702	7,251	12,000	12,000
5305	Chemicals	0	3,000	0	500	3,000	3,000
5307	Fuel	1,874	3,500	1,267	1,900	3,500	3,500
5309	Safety Items	494	500	766	919	500	500
5311	Repair & Maintenance	31,085	23,000	2,505	9,728	23,000	23,000
5315	Repair & Maintenance Vehicles	61	2,000	1,518	1,821	2,000	2,000
5319	Small Tools and Equipment	2,338	3,500	1,777	2,132	3,500	3,500
5321	Rents & Leases	0	1,500	17	400	1,500	1,500
5323	Communications	414	1,000	338	451	1,000	1,000
5329	Printing & Copying	95	250	136	204	250	250
5331	Travel, Lodging & Meals	0	250	0	0	250	250
5333	Dues & Subscriptions	1,114	2,000	1,114	1,337	2,000	2,000
5335	Professional Development	0	250	0	0	250	250
5337	Licenses & Permits	3,361	8,000	951	1,268	8,000	8,000
5339	Utilities	2,428	6,500	2,082	2,777	6,500	6,500
5341	Professional Services	56,695	54,000	30,675	42,657	54,000	54,000
5343	Liability Insurance	252	2,336	2,678	2,678	2,009	2,009
5345	Property & Equipment Insurance	721	1,779	745	745	1,456	1,456

City of Live Oak

Fund 14

Department Summary Streets/Roads - 1400 & Street Sweeping - 1405 &  
Traffic Signals - 1410 & Storm Drains - 1415

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
5347	Vehicle Insurance	471	98	451	451	0	0
5349	Fidelity Insurance	72	41	0	41	34	34
	Total Services and Supplies	114,571	127,504	52,080	79,070	126,749	126,749
5705	Capital Projects	0	300,000	0	0	308,934	308,934
	Total Capital Outlay	0	300,000	0	0	308,934	308,934
5901	Interfund Transfer	395,001	900,000	79,054	729,054	535,000	535,000
5903	Legal Cost Transfer	1,811	4,219	2,550	3,400	3,778	3,778
5905	Finance Cost Transfer	933	2,849	1,783	2,377	2,931	2,931
5909	General Government Transfer	3,252	9,616	5,851	7,801	7,731	7,731
5911	Engineering Cost Transfer	2,201	3,259	1,965	2,620	2,449	2,449
	Total Interfund Transfers	403,198	919,943	91,203	745,253	551,889	551,889
	Departmental Grand Total	564,534	1,411,473	166,222	850,755	1,043,086	1,043,086

Line Item Detail:

4301 3,923 Transfer from Fund 10 for Traffic Congestion Relief AB2928 Maintenance of Effort (MOE) Requirement

City of Live Oak

Fund 14

Department Summary Streets/Roads - 1400 & Street Sweeping - 1405 &  
Traffic Signals - 1410 & Storm Drains - 1415

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 14  
Department 1400 - Streets/Roads

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
<b>EXPENDITURES</b>							
5003	Salaries Permanent	4,581	6,691	3,492	4,127	11,307	11,307
5005	Salaries Extra Help	30,530	43,264	11,058	13,069	28,080	28,080
5007	Overtime	2,301	1,789	603	712	1,723	1,723
5013	Social Security	2,327	3,114	960	1,135	2,526	2,526
5015	Medicare	544	736	225	265	591	591
5017	Unemployment Insurance	961	760	422	499	543	543
5019	Workers Compensation	2,654	3,173	3,856	3,856	3,157	3,157
5021	Retirement PERS City	878	1,414	751	887	2,446	2,446
5023	Retirement PERS Employee	350	535	284	336	905	905
5025	Health Insurance	1,496	2,283	1,112	1,334	3,808	3,808
5027	Dental Insurance	107	202	120	144	321	321
5029	Vision Insurance	16	30	26	31	50	50
5031	Life Insurance	20	35	31	37	58	58
	<b>Total Salaries &amp; Benefits</b>	<b>46,765</b>	<b>64,026</b>	<b>22,939</b>	<b>26,432</b>	<b>55,513</b>	<b>55,513</b>
5301	Office Supplies	1,952	2,000	1,358	1,810	2,000	2,000
5303	Operating Supplies	8,805	12,000	3,702	7,251	12,000	12,000
5305	Chemicals		3,000		500	3,000	3,000
5307	Fuel	1,874	3,500	1,267	1,900	3,500	3,500
5309	Safety Items	494	500	766	919	500	500
5311	Repair & Maintenance	29,451	15,000	1,959	9,000	15,000	15,000
5313	Repair & Maintenance Buildings	2,339					
5315	Repair & Maintenance Vehicles	61	2,000	1,518	1,821	2,000	2,000
5319	Small Tools and Equipment	2,338	3,500	1,777	2,132	3,500	3,500

City of Live Oak  
Fund 14  
Department 1400 - Streets/Roads

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
5321	Rents & Leases		1,500	17	400	1,500	1,500
5323	Communications	414	1,000	338	451	1,000	1,000
5329	Printing & Copying	95	250	136	204	250	250
5331	Travel, Lodging & Meals		250			250	250
5333	Dues & Subscriptions	1,114	2,000	1,114	1,337	2,000	2,000
5335	Professional Development		250			250	250
5337	Licenses & Permits	481	5,000	951	1,268	5,000	5,000
5339	Utilities	1,406	2,000	1,164	1,552	2,000	2,000
5341	Professional Services	31,242	25,000	10,682	16,000	25,000	25,000
5343	Liability Insurance	252	2,336	2,678	2,678	2,009	2,009
5345	Property & Equipment Insurance	721	1,779	745	745	1,456	1,456
5347	Vehicle Insurance	471	98	451	451	0	0
5349	Fidelity Insurance	72	41		41	34	34
	Total Services and Supplies	83,581	83,004	30,623	50,461	82,249	82,249
5703	Vehicles & Heavy Equipment						
5705	Capital Projects		300,000			308,934	308,934
	Total Capital Outlay	0	300,000	0	0	308,934	308,934
5901	Interfund Transfer	395,001	900,000	79,054	729,054	535,000	535,000
5903	Legal Cost Transfer	1,811	4,219	2,550	3,400	3,778	3,778
5905	Finance Cost Transfer	933	2,849	1,783	2,377	2,931	2,931
5909	General Government Transfer	3,252	9,616	5,851	7,801	7,731	7,731
5911	Engineering Cost Transfer	2,201	3,259	1,965	2,620	2,449	2,449
	Total Interfund Transfers	403,198	919,943	91,203	745,253	551,889	551,889
	Departmental Grand Total	533,544	1,366,973	144,765	822,146	998,586	998,586

Line Item Detail:

- 5705 Street Improvement Projects
- 5901 250,000 for Elm St Signal Project
- 5901 285,000 for Pennington Rd West Project

City of Live Oak  
Fund 14  
Department 1405 - Street Sweeping

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
<b>EXPENDITURES</b>							
5341	Professional Services	24,883	25,000	18,663	24,883	25,000	25,000
	Total Services and Supplies	24,883	25,000	18,663	24,883	25,000	25,000
	Departmental Grand Total	24,883	25,000	18,663	24,883	25,000	25,000

Line Item Detail:

5341 25,000 for Recology Contract

City of Live Oak  
Fund 14  
Department 1405 - Street Sweeping

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 14  
Department 1410 - Traffic Signals

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
<b>EXPENDITURES</b>							
5311	Repair & Maintenance		5,000			5,000	5,000
5339	Utilities		3,000			3,000	3,000
	Total Services and Supplies	0	8,000	0	0	8,000	8,000
	Departmental Grand Total	0	8,000	0	0	8,000	8,000

Line Item Detail:

City of Live Oak  
Fund 14  
Department 1410 - Traffic Signals

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 14  
Department 1415 - Storm Drains

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
<b>EXPENDITURES</b>							
5311	Repair & Maintenance	1,634	3,000	546	728	3,000	3,000
5337	Licenses & Permits	2,880	3,000			3,000	3,000
5339	Utilities	1,022	1,500	918	1,224	1,500	1,500
5341	Professional Services	570	4,000	1,330	1,773	4,000	4,000
	Total Services and Supplies	6,106	11,500	2,794	3,726	11,500	11,500
	Departmental Grand Total	6,106	11,500	2,794	3,726	11,500	11,500

Line Item Detail:

City of Live Oak  
Fund 14  
Department 1415 - Storm Drains

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 15  
Department 1500 - Streets/Roads

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
<b>REVENUES</b>							
4511	Transportation Tax Non Transit		319,649	538,563	607,449	336,684	336,684
4169	Interest Earnings	2,136	500	1,181	1,575	800	800
	<b>TOTAL FUND REVENUES</b>	<u>2,136</u>	<u>320,149</u>	<u>539,744</u>	<u>609,024</u>	<u>337,484</u>	<u>337,484</u>
<b>EXPENDITURES</b>							
5341	Professional Services	39,963	30,000	12,526	16,701	30,000	30,000
	Total Services and Supplies	<u>39,963</u>	<u>30,000</u>	<u>12,526</u>	<u>16,701</u>	<u>30,000</u>	<u>30,000</u>
5705	Capital Projects	5,544	400,000	337,192	337,192	709,216	709,216
	Total Capital Outlay	<u>5,544</u>	<u>400,000</u>	<u>337,192</u>	<u>337,192</u>	<u>709,216</u>	<u>709,216</u>
5901	Interfund Transfer	185,253	0	53,905	53,905	37,000	37,000
5903	Legal Cost Transfer	177	3,691	2,231	2,975	5,686	5,686
5905	Finance Cost Transfer	91	2,492	1,559	2,079	4,410	4,410
5909	General Government Transfer	319	8,412	5,118	6,824	11,634	11,634
5911	Engineering Cost Transfer	216	2,851	1,719	2,292	3,686	3,686
	Total Interfund Transfers	<u>186,056</u>	<u>17,446</u>	<u>64,532</u>	<u>68,075</u>	<u>62,416</u>	<u>62,416</u>
	Departmental Grand Total	<u>231,563</u>	<u>447,446</u>	<u>414,250</u>	<u>421,968</u>	<u>801,632</u>	<u>801,632</u>

Line Item Detail:

5705 Street Improvement Projects

City of Live Oak  
Fund 15  
Department 1500 - Streets/Roads

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 16  
Department 1600 - Traffic Safety

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
<b>REVENUES</b>							
4127	Vehicle Code Fines	9,870	6,000	5,543	6,652	6,000	6,000
4169	Interest Earnings	17		19	26		
	<b>TOTAL FUND REVENUES</b>	<u>9,887</u>	<u>6,000</u>	<u>5,562</u>	<u>6,677</u>	<u>6,000</u>	<u>6,000</u>
<b>EXPENDITURES</b>							
5901	Interfund Transfer	5,000	7,000	5,000	7,000	7,000	7,000
	<b>Total Interfund Transfers</b>	<u>5,000</u>	<u>7,000</u>	<u>5,000</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>
	<b>Departmental Grand Total</b>	<u>5,000</u>	<u>7,000</u>	<u>5,000</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>

Line Item Detail:

5901 7,000 Transfer to General Fund for Public Safety

City of Live Oak  
Fund 16  
Department 1600 - Traffic Safety

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 17  
Department 1700 - COPS

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
<b>REVENUES</b>							
4607	COPS Grant	117,592	100,000	39,522	100,000	100,000	100,000
4169	Interest Earnings	611		424	566		
	<b>TOTAL FUND REVENUES</b>	<u>118,203</u>	<u>100,000</u>	<u>39,946</u>	<u>100,566</u>	<u>100,000</u>	<u>100,000</u>
<b>EXPENDITURES</b>							
5319	Small Tools and Equipment	37,275	60,000	45,755	59,296	160,000	160,000
	Total Services and Supplies	<u>37,275</u>	<u>60,000</u>	<u>45,755</u>	<u>59,296</u>	<u>160,000</u>	<u>160,000</u>
5703	Vehicles & Heavy Equipment	27,057	100,000	57,315	114,630	70,000	70,000
	Total Capital Outlay	<u>27,057</u>	<u>100,000</u>	<u>57,315</u>	<u>114,630</u>	<u>70,000</u>	<u>70,000</u>
	<b>Departmental Grand Total</b>	<u>64,332</u>	<u>160,000</u>	<u>103,070</u>	<u>173,926</u>	<u>230,000</u>	<u>230,000</u>

Line Item Detail:

City of Live Oak  
Fund 17  
Department 1700 - COPS

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 18  
Department 1800 - Sidewalk Improvement

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
<b>REVENUES</b>							
4707	Sidewalk Reimbursement						
4169	Interest Earnings	59		37	49		
	<b>TOTAL FUND REVENUES</b>	<u>59</u>	<u>0</u>	<u>37</u>	<u>49</u>	<u>0</u>	<u>0</u>
<b>EXPENDITURES</b>							
5705	Capital Projects		17,050			17,060	17,060
	Total Capital Outlay	<u>0</u>	<u>17,050</u>	<u>0</u>	<u>0</u>	<u>17,060</u>	<u>17,060</u>
5901	Interfund Transfer						
	Total Interfund Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>Departmental Grand Total</b>	<u>0</u>	<u>17,050</u>	<u>0</u>	<u>0</u>	<u>17,060</u>	<u>17,060</u>

Line Item Detail:

City of Live Oak  
Fund 18  
Department 1800 - Sidewalk Improvement

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 20  
Department 2000 - Street Lighting

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
<b>REVENUES</b>							
4703	Assessments	52,792	53,000	32,217	51,548	53,000	53,000
4157	Caltrans Reimbursement	1,627	1,775	1,775	1,936	1,775	1,775
4169	Interest Earnings	237	200	156	207	200	200
<b>TOTAL FUND REVENUES</b>		<b>54,656</b>	<b>54,975</b>	<b>34,147</b>	<b>53,691</b>	<b>54,975</b>	<b>54,975</b>
<b>EXPENDITURES</b>							
5339	Utilities	48,848	60,000	35,376	47,169	60,000	60,000
	Total Services and Supplies	48,848	60,000	35,376	47,169	60,000	60,000
5903	Legal Cost Transfer	532	515	311	415	461	461
5905	Finance Cost Transfer	274	348	218	291	358	358
5909	General Government Transfer	956	1,174	714	952	944	944
	Total Interfund Transfers	1,762	2,037	1,243	1,657	1,763	1,763
<b>Departmental Grand Total</b>		<b>50,610</b>	<b>62,037</b>	<b>36,619</b>	<b>48,826</b>	<b>61,763</b>	<b>61,763</b>

Line Item Detail:

City of Live Oak  
Fund 20  
Department 2000 - Street Lighting

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 21  
Department 2100 - CFD 92-1 Mello Roos

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
<b>REVENUES</b>							
4701	Mello Roos CFD 92-1	120,937	128,000	66,841	128,336	128,000	128,000
4169	Interest Earnings	687	500	448	597	500	500
	<b>TOTAL FUND REVENUES</b>	<b>121,625</b>	<b>128,500</b>	<b>67,289</b>	<b>128,933</b>	<b>128,500</b>	<b>128,500</b>
<b>EXPENDITURES</b>							
5341	Professional Services	91,373	95,000	2,519	92,023	95,000	95,000
	Total Services and Supplies	91,373	95,000	2,519	92,023	95,000	95,000
5705	Capital Projects		76,110			63,000	63,000
	Total Capital Outlay	0	76,110	0	0	63,000	63,000
5901	Interfund Transfer	5,431	64,000	4,231	4,231	64,000	64,000
5903	Legal Cost Transfer	2,350	1,469	888	1,184	1,215	1,215
5905	Finance Cost Transfer	1,210	551	345	460	567	567
5909	General Government Transfer	4,220	3,347	2,037	2,716	2,487	2,487
	Total Interfund Transfers	13,211	69,367	7,501	8,591	68,269	68,269
	<b>Departmental Grand Total</b>	<b>104,584</b>	<b>240,477</b>	<b>10,020</b>	<b>100,614</b>	<b>226,269</b>	<b>226,269</b>

Line Item Detail:

- 5341 Live Oak Unified School District Payment
- 5705 Animal Control Debt Service 63,000
- 5901 Live Oak Rec Trail Segment 4 64,000

City of Live Oak  
Fund 21  
Department 2100 - CFD 92-1 Mello Roos

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 22  
Department 2200 - Fire Assessment

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
<b>REVENUES</b>							
4703	Assessment	109,017	110,000	67,163	110,000	115,000	115,000
4169	Interest Earnings	157		100	134		
	<b>TOTAL FUND REVENUES</b>	<u>109,174</u>	<u>110,000</u>	<u>67,263</u>	<u>110,134</u>	<u>115,000</u>	<u>115,000</u>
<b>EXPENDITURES</b>							
5901	Interfund Transfer	110,000	130,000	100,000	120,000	125,000	125,000
5903	Legal Cost Transfer	976	1,116	674	899	961	961
5905	Finance Cost Transfer	502	753	471	628	746	746
5909	General Government Transfer	1,752	2,543	1,547	2,063	1,967	1,967
	<b>Total Interfund Transfers</b>	<u>113,230</u>	<u>134,412</u>	<u>102,692</u>	<u>123,589</u>	<u>128,674</u>	<u>128,674</u>
	<b>Departmental Grand Total</b>	<u>113,230</u>	<u>134,412</u>	<u>102,692</u>	<u>123,589</u>	<u>128,674</u>	<u>128,674</u>

Line Item Detail:

5901 125,000 Transfer to General Fund for Public Safety

City of Live Oak  
Fund 22  
Department 2200 - Fire Assessment

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 23  
Department 2300 - Fire CFD 2004-1 Mello Roos

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
<b>REVENUES</b>							
4709	Fire Assessment	95,767	75,000	51,120	86,904	90,000	90,000
4169	Interest Earnings	135		119	158		
	<b>TOTAL FUND REVENUES</b>	<u>95,902</u>	<u>75,000</u>	<u>51,239</u>	<u>87,062</u>	<u>90,000</u>	<u>90,000</u>
<b>EXPENDITURES</b>							
5341	Professional Services	1,365	2,500	659	1,317	2,500	2,500
	<b>Total Services and Supplies</b>	<u>1,365</u>	<u>2,500</u>	<u>659</u>	<u>1,317</u>	<u>2,500</u>	<u>2,500</u>
5901	Interfund Transfer	70,000	85,000	85,000	85,000	100,000	100,000
5903	Legal Cost Transfer	643	751	454	605	788	788
5905	Finance Cost Transfer	331	507	317	423	612	612
5909	General Government Transfer	1,155	1,712	1,042	1,389	1,613	1,613
	<b>Total Interfund Transfers</b>	<u>72,129</u>	<u>87,970</u>	<u>86,813</u>	<u>87,417</u>	<u>103,013</u>	<u>103,013</u>
	<b>Departmental Grand Total</b>	<u>73,494</u>	<u>90,470</u>	<u>87,472</u>	<u>88,734</u>	<u>105,513</u>	<u>105,513</u>

Line Item Detail:

5901 100,000 Transfer to General Fund for Public Safety

City of Live Oak  
Fund 23  
Department 2300 - Fire CFD 2004-1 Mello Roos

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 24  
Department 2400 - Police CFD 2004-1 Mello Roos

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
<b>REVENUES</b>							
4711	Police Assessment	260,805	240,000	138,636	249,545	250,000	250,000
4169	Interest Earnings	547		330	440		
	<b>TOTAL FUND REVENUES</b>	<u>261,353</u>	<u>240,000</u>	<u>138,966</u>	<u>249,984</u>	<u>250,000</u>	<u>250,000</u>
<b>EXPENDITURES</b>							
5341	Professional Services	4,347	7,500	2,118	4,237	7,500	7,500
	Total Services and Supplies	<u>4,347</u>	<u>7,500</u>	<u>2,118</u>	<u>4,237</u>	<u>7,500</u>	<u>7,500</u>
5901	Interfund Transfer	240,000	285,000	285,000	285,000	290,000	290,000
5903	Legal Cost Transfer	2,231	2,511	1,517	2,023	2,288	2,288
5905	Finance Cost Transfer	1,149	1,695	1,061	1,415	1,775	1,775
5909	General Government Transfer	4,005	5,722	3,482	4,643	4,682	4,682
	Total Interfund Transfers	<u>247,385</u>	<u>294,928</u>	<u>291,060</u>	<u>293,080</u>	<u>298,745</u>	<u>298,745</u>
	Departmental Grand Total	<u>251,732</u>	<u>302,428</u>	<u>293,178</u>	<u>297,317</u>	<u>306,245</u>	<u>306,245</u>

Line Item Detail:

5901 290,000 Transfer to General Fund for Public Safety

City of Live Oak  
Fund 24  
Department 2400 - Police CFD 2004-1 Mello Roos

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 25  
Department 2500 - Animal Services CFD 2004-1 Mello Roos

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
<b>REVENUES</b>							
4713	Animal Control Assessment	15,157	13,000	8,057	14,503	14,000	14,000
4169	Interest Earnings	48		38	51		
	<b>TOTAL FUND REVENUES</b>	<b>15,205</b>	<b>13,000</b>	<b>8,095</b>	<b>14,553</b>	<b>14,000</b>	<b>14,000</b>
<b>EXPENDITURES</b>							
5341	Professional Services	356	500	165	331	500	500
	Total Services and Supplies	356	500	165	331	500	500
5901	Interfund Transfer	10,000	13,000	13,000	13,000	20,000	20,000
5903	Legal Cost Transfer	120	116	70	93	158	158
5905	Finance Cost Transfer	62	78	49	65	122	122
5909	General Government Transfer	215	264	161	215	323	323
	Total Interfund Transfers	10,397	13,458	13,280	13,373	20,603	20,603
	Departmental Grand Total	10,753	13,958	13,445	13,704	21,103	21,103

Line Item Detail:

5901 20,000 Transfer to General Fund for Public Safety

City of Live Oak  
Fund 25  
Department 2500 - Animal Services CFD 2004-1 Mello Roos

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 26  
Department 2600 - Street Lighting CFD 2004-1 Mello Roos

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
<b>REVENUES</b>							
4715	Street Light Assessment	15,959	15,000	8,335	15,003	15,000	15,000
4169	Interest Earnings	192	175	115	154	175	175
	<b>TOTAL FUND REVENUES</b>	<b>16,150</b>	<b>15,175</b>	<b>8,450</b>	<b>15,156</b>	<b>15,175</b>	<b>15,175</b>
<b>EXPENDITURES</b>							
5339	Utilities	16,070	20,000	11,826	15,768	20,000	20,000
5341	Professional Services	575	1,500	272	544	1,500	1,500
	<b>Total Services and Supplies</b>	<b>16,645</b>	<b>21,500</b>	<b>12,098</b>	<b>16,312</b>	<b>21,500</b>	<b>21,500</b>
5903	Legal Cost Transfer	191	185	112	149	165	165
5905	Finance Cost Transfer	98	125	78	104	128	128
5909	General Government Transfer	342	421	256	341	338	338
	<b>Total Interfund Transfers</b>	<b>631</b>	<b>731</b>	<b>446</b>	<b>595</b>	<b>631</b>	<b>631</b>
	<b>Departmental Grand Total</b>	<b>17,276</b>	<b>22,231</b>	<b>12,544</b>	<b>16,906</b>	<b>22,131</b>	<b>22,131</b>

Line Item Detail:

City of Live Oak  
Fund 26  
Department 2600 - Street Lighting CFD 2004-1 Mello Roos

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 27  
Department 2700 - Parks & Rec / Pool CFD 2004-1 Mello Roos

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
<b>REVENUES</b>							
4717	Parks & Rec / Pool Assessment	119,166	120,000	63,345	120,355	120,000	120,000
4169	Interest Earnings	159		99	198		
	<b>TOTAL FUND REVENUES</b>	<b>119,324</b>	<b>120,000</b>	<b>63,443</b>	<b>120,552</b>	<b>120,000</b>	<b>120,000</b>
<b>EXPENDITURES</b>							
5339	Utilities	1,159	1,500	770	1,026	1,500	1,500
5341	Professional Services	8,495	13,000	6,125	7,350	13,000	13,000
	Total Services and Supplies	9,654	14,500	6,895	8,376	14,500	14,500
5901	Interfund Transfer	110,000	120,000	100,000	120,000	120,000	120,000
5903	Legal Cost Transfer	1,086	1,155	698	931	1,035	1,035
5905	Finance Cost Transfer	560	780	488	651	802	802
5909	General Government Transfer	1,951	2,631	1,601	2,135	2,117	2,117
	Total Interfund Transfers	113,597	124,566	102,787	123,716	123,954	123,954
	<b>Departmental Grand Total</b>	<b>123,251</b>	<b>139,066</b>	<b>109,682</b>	<b>132,092</b>	<b>138,454</b>	<b>138,454</b>

Line Item Detail:

5901 120,000 Transfer to General Fund for Park/Pool Maintenance

City of Live Oak  
Fund 27  
Department 2700 - Parks & Rec / Pool CFD 2004-1 Mello Roos

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 28  
Department 2800 - Storm Drainage CFD 2004-1 Mello Roos

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
<b>REVENUES</b>							
4719	Storm Drainage Assessment	15,803	14,000	8,335	14,169	14,000	14,000
4169	Interest Earnings	255	100	159	213	100	100
	<b>TOTAL FUND REVENUES</b>	<b>16,058</b>	<b>14,100</b>	<b>8,494</b>	<b>14,382</b>	<b>14,100</b>	<b>14,100</b>
<b>EXPENDITURES</b>							
5311	Repair & Maintenance	1,207	5,000	3,492	3,995	5,000	5,000
5337	Licenses & Permits	3,441	3,000	3,530	3,530	4,000	4,000
5339	Utilities	1,169	4,000	820	1,094	4,000	4,000
5341	Professional Services	8,561	4,000	318	2,500	4,000	4,000
	Total Services and Supplies	14,377	16,000	8,160	11,118	17,000	17,000
5705	Capital Projects		35,000			35,000	35,000
	Total Capital Outlay	0	35,000	0	0	35,000	35,000
5903	Legal Cost Transfer	621	438	265	353	400	400
5905	Finance Cost Transfer	320	296	185	247	310	310
5909	General Government Transfer	1,115	998	607	809	818	818
	Total Interfund Transfers	2,056	1,732	1,057	1,409	1,528	1,528
	<b>Departmental Grand Total</b>	<b>16,433</b>	<b>52,732</b>	<b>9,217</b>	<b>12,528</b>	<b>53,528</b>	<b>53,528</b>

Line Item Detail:

City of Live Oak  
Fund 28  
Department 2800 - Storm Drainage CFD 2004-1 Mello Roos

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 30  
Department 3000 - Parks & Recreation - Parks AB1600

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
<b>REVENUES</b>							
4705	Impact Fees					15,000	15,000
4169	Interest Earnings	230		142	190		
	<b>TOTAL FUND REVENUES</b>	<u>230</u>	<u>0</u>	<u>142</u>	<u>190</u>	<u>15,000</u>	<u>15,000</u>
<b>EXPENDITURES</b>							
5705	Capital Projects		1,035			1,220	1,220
	Total Capital Outlay	<u>0</u>	<u>1,035</u>	<u>0</u>	<u>0</u>	<u>1,220</u>	<u>1,220</u>
5901	Interfund Transfer		65,000	5,420	15,000	65,000	65,000
	Total Interfund Transfers	<u>0</u>	<u>65,000</u>	<u>5,420</u>	<u>15,000</u>	<u>65,000</u>	<u>65,000</u>
	<b>Departmental Grand Total</b>	<u>0</u>	<u>66,035</u>	<u>5,420</u>	<u>15,000</u>	<u>66,220</u>	<u>66,220</u>

Line Item Detail:

5901 Memorial Park

City of Live Oak  
Fund 30  
Department 3000 - Parks & Recreation - Parks AB1600

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
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City of Live Oak

Fund 31

Department 3100 - Parks & Recreation - Community Center AB1600

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
<b>REVENUES</b>							
4705	Impact Fees						
4169	Interest Earnings	634		334	446		
	<b>TOTAL FUND REVENUES</b>	<u>634</u>	<u>0</u>	<u>334</u>	<u>446</u>	<u>0</u>	<u>0</u>
<b>EXPENDITURES</b>							
5705	Capital Projects	47,558	154,802			155,397	155,397
	<b>Total Capital Outlay</b>	<u>47,558</u>	<u>154,802</u>	<u>0</u>	<u>0</u>	<u>155,397</u>	<u>155,397</u>
5901	Interfund Transfer						
	<b>Total Interfund Transfers</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>Departmental Grand Total</b>	<u>47,558</u>	<u>154,802</u>	<u>0</u>	<u>0</u>	<u>155,397</u>	<u>155,397</u>

Line Item Detail:

5705 Community Center Site Acquisition & Construction

City of Live Oak

Fund 31

- Department 3100 - Parks & Recreation - Community Center AB1600

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
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City of Live Oak  
 Fund 32  
 Department 3200 - Government Services - Public Works AB1600

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
<b>REVENUES</b>							
4705	Impact Fees						
4169	Interest Earnings	49		22	29		
	<b>TOTAL FUND REVENUES</b>	<u>49</u>	<u>0</u>	<u>22</u>	<u>29</u>	<u>0</u>	<u>0</u>
<b>EXPENDITURES</b>							
5703	Vehicles & Heavy Equipment		14,184	11,786	11,786	2,425	2,425
	<b>Total Capital Outlay</b>	<u>0</u>	<u>14,184</u>	<u>11,786</u>	<u>11,786</u>	<u>2,425</u>	<u>2,425</u>
	<b>Departmental Grand Total</b>	<u>0</u>	<u>14,184</u>	<u>11,786</u>	<u>11,786</u>	<u>2,425</u>	<u>2,425</u>

Line Item Detail:

City of Live Oak  
Fund 32  
Department 3200 - Government Services - Public Works AB1600

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 33  
Department 3300 - Government Services - General Government AB1600

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
<b>REVENUES</b>							
4705	Impact Fees						
4169	Interest Earnings	1,243		769	1,025		
	<b>TOTAL FUND REVENUES</b>	<u>1,243</u>	<u>0</u>	<u>769</u>	<u>1,025</u>	<u>0</u>	<u>0</u>
<b>EXPENDITURES</b>							
5705	Capital Projects		276,442			277,442	277,442
	Total Capital Outlay	<u>0</u>	<u>276,442</u>	<u>0</u>	<u>0</u>	<u>277,442</u>	<u>277,442</u>
5901	Interfund Transfer		80,000			80,000	80,000
	Total Interfund Transfers	<u>0</u>	<u>80,000</u>	<u>0</u>	<u>0</u>	<u>80,000</u>	<u>80,000</u>
	<b>Departmental Grand Total</b>	<u>0</u>	<u>356,442</u>	<u>0</u>	<u>0</u>	<u>357,442</u>	<u>357,442</u>

Line Item Detail:

5705 City Hall Site Acquisition & Construction

City of Live Oak  
Fund 33  
Department 3300 - Government Services - General Government AB1600

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 34  
Department 3400 - Public Safety - Police AB1600

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
<b>REVENUES</b>							
4705	Impact Fees						
4169	Interest Earnings	484		299	399		
	<b>TOTAL FUND REVENUES</b>	<u>484</u>	<u>0</u>	<u>299</u>	<u>399</u>	<u>0</u>	<u>0</u>
<b>EXPENDITURES</b>							
5703	Vehicles & Heavy Equipment		38,834			14,224	14,224
5705	Capital Projects						
	Total Capital Outlay	<u>0</u>	<u>38,834</u>	<u>0</u>	<u>0</u>	<u>14,224</u>	<u>14,224</u>
5901	Interfund Transfer		100,000			125,000	125,000
	Total Interfund Transfers	<u>0</u>	<u>100,000</u>	<u>0</u>	<u>0</u>	<u>125,000</u>	<u>125,000</u>
	<b>Departmental Grand Total</b>	<u>0</u>	<u>138,834</u>	<u>0</u>	<u>0</u>	<u>139,224</u>	<u>139,224</u>

Line Item Detail:

5703 Patrol Vehicles  
5901 Substation

City of Live Oak  
Fund 34  
Department 3400 - Public Safety - Police AB1600

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 35  
Department 3500 - Public Safety - Fire AB1600

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
<b>REVENUES</b>							
4705	Impact Fees						
4169	Interest Earnings	285		162	216		
	<b>TOTAL FUND REVENUES</b>	<u>285</u>	<u>0</u>	<u>162</u>	<u>216</u>	<u>0</u>	<u>0</u>
<b>EXPENDITURES</b>							
5341	Professional Services	8,692				150	150
	<b>Total Services and Supplies</b>	<u>8,692</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>150</u>	<u>150</u>
5705	Capital Projects		78,945				0
	<b>Total Capital Outlay</b>	<u>0</u>	<u>78,945</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
5901	Interfund Transfer					75,000	75,000
	<b>Total Interfund Transfers</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>75,000</u>	<u>75,000</u>
	<b>Departmental Grand Total</b>	<u>8,692</u>	<u>78,945</u>	<u>0</u>	<u>0</u>	<u>75,150</u>	<u>75,150</u>

Line Item Detail:

5703 Fire Equipment  
5901 Substation

City of Live Oak  
Fund 35  
Department 3500 - Public Safety - Fire AB1600

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 36  
Department 3600 - Transportation - Roads/Signals AB1600

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
<b>REVENUES</b>							
4705	Impact Fees						
4169	Interest Earnings						
	<b>TOTAL FUND REVENUES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXPENDITURES</b>							
5705	Capital Projects						
	Total Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
5901	Interfund Transfer	<u>4</u>					
	Total Interfund Transfers	<u>4</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>Departmental Grand Total</b>	<u>4</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Line Item Detail:

City of Live Oak  
Fund 36  
Department 3600 - Transportation - Roads/Signals AB1600

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 39  
Department 3900 - Flood Control AB1600

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
<b>REVENUES</b>							
4705	Impact Fees						
4169	Interest Earnings	448		277	369		
	<b>TOTAL FUND REVENUES</b>	<u>448</u>	<u>0</u>	<u>277</u>	<u>369</u>	<u>0</u>	<u>0</u>
<b>EXPENDITURES</b>							
5341	Professional Services			2,977	19,062		
	<b>Total Services and Supplies</b>	<u>0</u>	<u>0</u>	<u>2,977</u>	<u>19,062</u>	<u>0</u>	<u>0</u>
5705	Capital Projects		128,451			109,750	109,750
	<b>Total Capital Outlay</b>	<u>0</u>	<u>128,451</u>	<u>0</u>	<u>0</u>	<u>109,750</u>	<u>109,750</u>
5901	Interfund Transfer						
	<b>Total Interfund Transfers</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>Departmental Grand Total</b>	<u>0</u>	<u>128,451</u>	<u>2,977</u>	<u>19,062</u>	<u>109,750</u>	<u>109,750</u>

Line Item Detail:

5705 Drainage Projects/Basin Construction

City of Live Oak  
Fund 39  
Department 3900 - Flood Control AB1600

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 50  
Department 5000 - Water Connection Fees

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
<b>REVENUES</b>							
4403	Connection Fees			21,505	21,505		
4169	Interest Earnings	3,451		2,043	2,724		
	<b>TOTAL FUND REVENUES</b>	<u>3,451</u>	<u>0</u>	<u>23,548</u>	<u>24,229</u>	<u>0</u>	<u>0</u>
<b>EXPENDITURES</b>							
5705	Capital Projects		287,020			394,488	394,488
	Total Capital Outlay	<u>0</u>	<u>287,020</u>	<u>0</u>	<u>0</u>	<u>394,488</u>	<u>394,488</u>
5901	Interfund Transfer	56,429	84,200	84,188	84,188	193,000	193,000
	Total Interfund Transfers	<u>56,429</u>	<u>84,200</u>	<u>84,188</u>	<u>84,188</u>	<u>193,000</u>	<u>193,000</u>
	<b>Departmental Grand Total</b>	<u>56,429</u>	<u>371,220</u>	<u>84,188</u>	<u>84,188</u>	<u>587,488</u>	<u>587,488</u>

Line Item Detail:

- 5705 Water System Projects
- 5901 83,000 Water Fund CIP Debt Service
- 5901 110,000 Water Main Pennington Rd West

City of Live Oak  
Fund 50  
Department 5000 - Water Connection Fees

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 51  
Department 5100 - Sewer Connection Fees

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
<b>REVENUES</b>							
4403	Connection Fees	8,815		12,259	12,259		
4169	Interest Earnings	2,520		523	697		
	<b>TOTAL FUND REVENUES</b>	<b>11,335</b>	<b>0</b>	<b>12,782</b>	<b>12,956</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>							
5705	Capital Projects		570,538			255,228	255,228
	Total Capital Outlay	0	570,538	0	0	255,228	255,228
5901	Interfund Transfer	528,078					
	Total Interfund Transfers	528,078	0	0	0	0	0
	<b>Departmental Grand Total</b>	<b>528,078</b>	<b>570,538</b>	<b>0</b>	<b>0</b>	<b>255,228</b>	<b>255,228</b>

Line Item Detail:

- 5705 Sewer System Projects
- 5705 Sewer Fund CIP Debt Service

City of Live Oak  
Fund 51  
Department 5100 - Sewer Connection Fees

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 52  
Department 5200 - Storm Drain Connection Fees

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
<b>REVENUES</b>							
4403	Connection Fees						
4301	Interfund Transfer			50,478	50,478		
4169	Interest Earnings	1,640		996	1,327		
	<b>TOTAL FUND REVENUES</b>	<u>1,640</u>	<u>0</u>	<u>51,474</u>	<u>51,805</u>	<u>0</u>	<u>0</u>
<b>EXPENDITURES</b>							
5341	Professional Services	11,038					
	<b>Total Services and Supplies</b>	<u>11,038</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
5705	Capital Projects		465,576			513,343	513,343
	<b>Total Capital Outlay</b>	<u>0</u>	<u>465,576</u>	<u>0</u>	<u>0</u>	<u>513,343</u>	<u>513,343</u>
5901	Interfund Transfer						
	<b>Total Interfund Transfers</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>Departmental Grand Total</b>	<u>11,038</u>	<u>465,576</u>	<u>0</u>	<u>0</u>	<u>513,343</u>	<u>513,343</u>

Line Item Detail:

5705 Storm Drain Projects / Interfund Loan

City of Live Oak  
Fund 52  
Department 5200 - Storm Drain Connection Fees

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
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City of Live Oak

Fund 66

Department 6600 - 11-PTEC-7632 GIS, Housing Element and Downtown Infrastructure P/TA

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
<b>REVENUES</b>							
4601	Grant Proceeds	21,002	105,000	10,990	44,912	47,000	47,000
4301	Interfund Transfer	2,100	25,000				0
	<b>TOTAL FUND REVENUES</b>	<u>23,102</u>	<u>130,000</u>	<u>10,990</u>	<u>44,912</u>	<u>47,000</u>	<u>47,000</u>
<b>EXPENDITURES</b>							
6001	General Administration	3,405	5,250	2,837	2,837	3,000	3,000
6013	GIS		33,250	12,176	12,176	20,000	20,000
6016	Housing Element	431	58,250	23,966	23,966	15,000	15,000
6017	Downtown Infrastructure Analysis	23,315	33,250	1,885	1,885	9,000	9,000
	<b>Total Grant Expenditures</b>	<u>27,151</u>	<u>130,000</u>	<u>40,863</u>	<u>40,863</u>	<u>47,000</u>	<u>47,000</u>
	<b>Departmental Grand Total</b>	<u>27,151</u>	<u>130,000</u>	<u>40,863</u>	<u>40,863</u>	<u>47,000</u>	<u>47,000</u>

Line Item Detail:

City of Live Oak

Fund 66

Department 6600 - 11-PTEC-7632 GIS, Housing Element and Downtown Infrastructure P/TA

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 84  
Department 8400 - 11-HOME-7661 Owner Occupied Rehabilitation & First Time Home Buyer

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
<b>REVENUES</b>							
4601	Grant Proceeds		700,000	2,000	2,000	700,000	700,000
	<b>TOTAL FUND REVENUES</b>	<u>0</u>	<u>700,000</u>	<u>2,000</u>	<u>2,000</u>	<u>700,000</u>	<u>700,000</u>
<b>EXPENDITURES</b>							
6001	General Administration	390	17,500	929	1,609	17,500	17,500
6003	Activity Delivery		104,081			104,081	104,081
6005	Housing Rehabilitation		259,350			259,350	259,350
6009	Housing Acquisition		319,069			319,069	319,069
	<b>Total Grant Expenditures</b>	<u>390</u>	<u>700,000</u>	<u>929</u>	<u>1,609</u>	<u>700,000</u>	<u>700,000</u>
	<b>Departmental Grand Total</b>	<u>390</u>	<u>700,000</u>	<u>929</u>	<u>1,609</u>	<u>700,000</u>	<u>700,000</u>

Line Item Detail:

City of Live Oak  
Fund 84  
Department 8400 - 11-HOME-7661 Owner Occupied Rehabilitation & First Time Home Buyer

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 90  
Department 9000 - Housing Rehabilitation CDBG Program Income

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
<b>REVENUES</b>							
4900	RLA Program Income	74,949	5,400				
4903	94-STBG-804 Program Income	19,387	17,000	12,345	12,345	12,000	12,000
4906	99-STBG-1371 Program Income	1,405	3,000	879	879	1,000	1,000
4951	98-EDBG-609 Program Income			220	220		
4169	Interest Earnings	127		295	393		
	<b>TOTAL FUND REVENUES</b>	<b>95,868</b>	<b>25,400</b>	<b>13,738</b>	<b>13,836</b>	<b>13,000</b>	<b>13,000</b>
<b>EXPENDITURES</b>							
5901	Interfund Transfer	5,100	25,000	38,325	38,325		0
	Total Interfund Transfers	5,100	25,000	38,325	38,325	0	0
6001	General Administration	6,413	5,000				
6003	Activity Delivery		3,000				
6005	Housing Rehabilitation		15,000			109,410	109,410
6009	Housing Acquisition		15,000				
	Total Grant Expenditures	6,413	38,000	0	0	109,410	109,410
	<b>Departmental Grand Total</b>	<b>11,513</b>	<b>63,000</b>	<b>38,325</b>	<b>38,325</b>	<b>109,410</b>	<b>109,410</b>

Line Item Detail:

City of Live Oak  
Fund 90  
Department 9000 - Housing Rehabilitation CDBG Program Income

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 91  
Department 9100 - Business Assistance Program Income

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
<b>REVENUES</b>							
4903	94-STBG-804 Program Income			1,008	1,008	500	500
4906	99-STBG-1371 Program Income			95	95		
4951	98-EDBG-609 Program Income	4,233	4,200	2,689	2,689	1,200	1,200
4169	Interest Earnings	50		35	46		
	<b>TOTAL FUND REVENUES</b>	<b>4,282</b>	<b>4,200</b>	<b>3,827</b>	<b>3,838</b>	<b>1,700</b>	<b>1,700</b>
<b>EXPENDITURES</b>							
5901	Interfund Transfer			3,187	3,187		
	<b>Total Interfund Transfers</b>	<b>0</b>	<b>0</b>	<b>3,187</b>	<b>3,187</b>	<b>0</b>	<b>0</b>
6001	General Administration		1,000				
6003	Activity Delivery		1,000				
6007	Business Assistance Loans		12,600			17,709	17,709
	<b>Total Grant Expenditures</b>	<b>0</b>	<b>14,600</b>	<b>0</b>	<b>0</b>	<b>17,709</b>	<b>17,709</b>
	<b>Departmental Grand Total</b>	<b>0</b>	<b>14,600</b>	<b>3,187</b>	<b>3,187</b>	<b>17,709</b>	<b>17,709</b>

Line Item Detail:

City of Live Oak  
Fund 91  
Department 9100 - Business Assistance Program Income

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 92  
Department 9200 - HOME Program Income

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
<b>REVENUES</b>							
4972	97-HOME-0263 Program Income	3,320	5,000	3,070	3,070	5,000	5,000
4973	00-HOME-0483 Program Income	4,171	5,000			5,000	5,000
4974	01-HOME-0523 Program Income		5,000			5,000	5,000
4975	06-HOME-2356 Program Income		5,000	1,338	1,338	5,000	5,000
4169	Interest Earnings	103		4	7		
	<b>TOTAL FUND REVENUES</b>	<b>7,594</b>	<b>20,000</b>	<b>4,412</b>	<b>4,414</b>	<b>20,000</b>	<b>20,000</b>
<b>EXPENDITURES</b>							
6001	General Administration	765	5,000	277	288	6,500	6,500
6003	Activity Delivery		5,000	3,410	3,410	5,000	5,000
6005	Housing Rehabilitation		10,000			5,000	5,000
6010	Rental Housing Construction	57,428				5,000	5,000
	<b>Total Grant Expenditures</b>	<b>58,193</b>	<b>20,000</b>	<b>3,687</b>	<b>3,698</b>	<b>21,500</b>	<b>21,500</b>
	<b>Departmental Grand Total</b>	<b>58,193</b>	<b>20,000</b>	<b>3,687</b>	<b>3,698</b>	<b>21,500</b>	<b>21,500</b>

Line Item Detail:

City of Live Oak  
Fund 92  
Department 9200 - HOME Program Income

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 93  
Department 9300 - Housing Assistance CDBG Program Income

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
<b>REVENUES</b>							
4903	94-STBG-804 Program Income			1,008	1,008	500	500
4906	99-STBG-1371 Program Income			95	95		
4907	02-STBG-1710 Program Income		7,000				
4908	03-STBG-1833 Program Income		7,500				
4951	98-EDBG-609 Program Income			220	220	100	100
4169	Interest Earnings	50		29	39		
	<b>TOTAL FUND REVENUES</b>	<b>50</b>	<b>14,500</b>	<b>1,352</b>	<b>1,362</b>	<b>600</b>	<b>600</b>
<b>EXPENDITURES</b>							
5901	Interfund Transfer			2,570	2,570		
	<b>Total Interfund Transfers</b>	<b>0</b>	<b>0</b>	<b>2,570</b>	<b>2,570</b>	<b>0</b>	<b>0</b>
6001	General Administration		1,000				0
6003	Activity Delivery		1,000				0
6009	Housing Acquisition		12,500			18,789	18,789
	<b>Total Grant Expenditures</b>	<b>0</b>	<b>14,500</b>	<b>0</b>	<b>0</b>	<b>18,789</b>	<b>18,789</b>
	<b>Departmental Grand Total</b>	<b>0</b>	<b>14,500</b>	<b>2,570</b>	<b>2,570</b>	<b>18,789</b>	<b>18,789</b>

Line Item Detail:

City of Live Oak  
Fund 93  
Department 9300 - Housing Assistance CDBG Program Income

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 94  
Department 9400 - Microenterprise CDBG Program Income

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
<b>REVENUES</b>							
4903	94-STBG-804 Program Income			1,008	1,008	500	500
4906	99-STBG-1371 Program Income			95	95		
4951	98-EDBG-609 Program Income			220	220	100	100
4169	Interest Earnings				1		
	<b>TOTAL FUND REVENUES</b>	<b>0</b>	<b>0</b>	<b>1,323</b>	<b>1,324</b>	<b>600</b>	<b>600</b>
<b>EXPENDITURES</b>							
6001	General Administration						
6003	Activity Delivery						
6009	Housing Acquisition					1,924	1,924
	<b>Total Grant Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,924</b>	<b>1,924</b>
	<b>Departmental Grand Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,924</b>	<b>1,924</b>

Line Item Detail:

City of Live Oak  
Fund 94  
Department 9400 - Microenterprise CDBG Program Income

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
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City of Live Oak

Fund 95

Department 9500 - General Administration CDBG Program Income

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
<b>REVENUES</b>							
4903	94-STBG-804 Program Income			826	826	500	500
4906	99-STBG-1371 Program Income			78	78		
4951	98-EDBG-609 Program Income			180	180	100	100
4169	Interest Earnings			29	38		
4301	Interfund Transfer			44,083	44,083		
	<b>TOTAL FUND REVENUES</b>	<u>0</u>	<u>0</u>	<u>45,195</u>	<u>45,205</u>	<u>600</u>	<u>600</u>
<b>EXPENDITURES</b>							
6001	General Administration					45,805	45,805
6003	Activity Delivery						
6009	Housing Acquisition						0
	<b>Total Grant Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>45,805</u>	<u>45,805</u>
	<b>Departmental Grand Total</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>45,805</u>	<u>45,805</u>

Line Item Detail:

City of Live Oak

Fund 95

Department 9500 - General Administration CDBG Program Income

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 12  
Department 1200 - Water Enterprise

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
<b>REVENUES</b>							
4401	Services Charges	835,884	845,000	699,969	854,963	900,000	900,000
4404	Services Miscellaneous	2,372		13,894	13,894	2,000	2,000
4405	Penalty Charges	6,643	7,223	6,053	7,264	7,000	7,000
4167	Miscellaneous Income	404					
4169	Interest Earnings	1,732	3,000	1,190	1,587	2,000	2,000
4301	Interfund Transfer	118,652	84,200	84,188	84,188	83,000	83,000
	<b>TOTAL FUND REVENUES</b>	<b>965,688</b>	<b>939,423</b>	<b>805,294</b>	<b>961,895</b>	<b>994,000</b>	<b>994,000</b>
<b>EXPENDITURES</b>							
5001	Salaries Elected	3,119	3,507	2,480	2,976	3,177	3,177
5003	Salaries Permanent	173,172	219,237	151,442	178,977	239,522	239,522
5005	Salaries Extra Help	26,939	31,500	27,385	32,365	53,652	53,652
5007	Overtime	3,389	8,734	1,174	1,387	7,793	7,793
5009	Certificate Pay	10,583	8,100	3,549	4,194	8,100	8,100
5011	Car Allowance	1,978	3,090	2,377	2,809	2,940	2,940
5013	Social Security	12,107	15,090	10,703	12,649	17,901	17,901
5015	Medicare	3,069	3,790	2,734	3,231	4,395	4,395
5017	Unemployment Insurance	2,296	2,297	1,953	2,308	2,818	2,818
5019	Workers Compensation	14,830	11,975	13,884	13,884	17,900	17,900
5021	Retirement PERS City	35,030	43,649	31,854	37,645	50,477	50,477
5023	Retirement PERS Employee	13,762	16,528	12,062	14,255	18,668	18,668
5025	Health Insurance	42,675	43,452	35,626	42,752	48,022	48,022
5027	Dental Insurance	3,280	3,855	4,858	5,830	4,117	4,117
5029	Vision Insurance	527	632	933	1,120	681	681
5031	Life Insurance	701	837	1,112	1,335	901	901
5033	ARC Expense	(1,179)					
	<b>Total Salaries &amp; Benefits</b>	<b>346,279</b>	<b>416,274</b>	<b>304,126</b>	<b>357,716</b>	<b>481,064</b>	<b>481,064</b>

City of Live Oak  
Fund 12  
Department 1200 - Water Enterprise

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
5301	Office Supplies	2,366	2,100	1,673	2,008	2,100	2,100
5303	Operating Supplies	7,200	8,000	3,674	7,000	7,500	7,500
5305	Chemicals	42,215	40,000	30,536	39,000	40,000	40,000
5307	Fuel	5,865	7,000	6,276	8,368	8,500	8,500
5309	Safety Items	1,530	1,400	1,092	1,310	1,500	1,500
5311	Repair & Maintenance	25,159	37,000	30,745	36,894	55,000	55,000
5313	Repair & Maintenance Buildings	10,320	2,000	7,512	7,512	2,000	2,000
5315	Repair & Maintenance Vehicles	4,728	3,500	2,275	2,730	3,500	3,500
5317	Maintenance & Service Contracts	6,759	7,000	5,789	6,947	7,000	7,000
5319	Small Tools and Equipment	6,154	4,000	5,167	6,200	4,000	4,000
5321	Rents & Leases	4,860	4,000	3,477	4,172	4,000	4,000
5323	Communications	4,029	5,500	3,065	4,087	5,500	5,500
5325	Advertising		1,500		400	1,000	1,000
5327	Postage	7,068	9,500	5,800	7,500	8,500	8,500
5329	Printing & Copying	2,937	2,500	1,971	2,800	3,000	3,000
5331	Travel, Lodging & Meals	873	1,000		500	1,000	1,000
5333	Dues & Subscriptions	802	2,000	1,285	1,542	2,000	2,000
5335	Professional Development	400	4,000	200	1,000	4,000	4,000
5337	Licenses & Permits	13,139	14,000	9,701	13,500	14,000	14,000
5339	Utilities	140,526	158,000	106,113	141,484	145,000	145,000
5341	Professional Services	56,808	68,862	48,722	58,466	85,000	85,000
5343	Liability Insurance	12,459	12,377	14,185	14,185	15,401	15,401
5345	Property & Equipment Insurance	6,361	6,853	6,939	6,939	8,317	8,317
5347	Vehicle Insurance	396	163	476	476	112	112
5349	Fidelity Insurance	336	215		215	261	261
	Total Services and Supplies	363,290	402,470	296,673	375,235	428,191	428,191

City of Live Oak  
Fund 12  
Department 1200 - Water Enterprise

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
5501	Principle		30,000	30,000	30,000	30,000	30,000
5503	Interest	55,718	54,200	54,188	54,188	53,000	53,000
5505	Depreciation Expense	501,893					
	Total Debt Service & Contingency	<u>557,611</u>	<u>84,200</u>	<u>84,188</u>	<u>84,188</u>	<u>83,000</u>	<u>83,000</u>
5903	Legal Cost Transfer	8,314	7,718	4,684	6,245	7,632	7,632
5905	Finance Cost Transfer	4,284	5,211	3,275	4,367	5,920	5,920
5909	General Government Transfer	14,929	17,589	10,748	14,331	15,617	15,617
5911	Engineering Cost Transfer	10,102	5,961	3,610	4,813	4,947	4,947
	Total Interfund Transfers	<u>37,629</u>	<u>36,479</u>	<u>22,317</u>	<u>29,756</u>	<u>34,116</u>	<u>34,116</u>
	Departmental Grand Total	<u>1,304,809</u>	<u>939,425</u>	<u>707,304</u>	<u>846,894</u>	<u>1,026,371</u>	<u>1,026,371</u>

Line Item Detail:

City of Live Oak  
Fund 12  
Department 1200 - Water Enterprise

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 13  
Department 1300 - Sewer Enterprise

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
<b>REVENUES</b>							
4401	Services Charges	1,840,680	2,084,000	1,792,225	2,150,670	2,150,000	2,150,000
4405	Penalty Charges	14,200	6,000	14,106	16,927	10,000	10,000
4167	Miscellaneous Income	73		3,047	3,047		
4169	Interest Earnings	5,643	5,000	4,711	6,282	5,000	5,000
4301	Interfund Transfer	4,178,547					
	<b>TOTAL FUND REVENUES</b>	<b>6,039,143</b>	<b>2,095,000</b>	<b>1,814,089</b>	<b>2,176,926</b>	<b>2,165,000</b>	<b>2,165,000</b>
<b>EXPENDITURES</b>							
5001	Salaries Elected	3,119	3,507	2,480	2,976	3,177	3,177
5003	Salaries Permanent	448,921	580,890	344,847	407,546	461,287	461,287
5005	Salaries Extra Help	30,475	40,236	30,229	35,725	59,268	59,268
5007	Overtime	10,712	24,248	5,098	6,025	24,534	24,534
5009	Certificate Pay	8,589	8,100	4,241	5,012	8,100	8,100
5011	Car Allowance	3,227	5,250	4,138	4,891	5,700	5,700
5013	Social Security	28,768	38,016	22,839	26,992	32,367	32,367
5015	Medicare	7,099	9,298	5,702	6,739	7,833	7,833
5017	Unemployment Insurance	4,593	5,313	3,776	4,462	4,641	4,641
5019	Workers Compensation	35,447	34,129	37,604	37,604	35,187	35,187
5021	Retirement PERS City	75,125	100,737	72,349	85,504	98,175	98,175
5023	Retirement PERS Employee	29,733	38,145	27,396	32,377	36,307	36,307
5025	Health Insurance	86,918	103,718	81,694	98,033	106,928	106,928
5027	Dental Insurance	6,882	9,378	11,026	13,231	9,496	9,496
5029	Vision Insurance	1,058	1,433	2,089	2,507	1,457	1,457
5031	Life Insurance	1,379	1,840	2,503	3,004	1,758	1,758
5033	ARC Expense	(3,196)					
	<b>Total Salaries &amp; Benefits</b>	<b>778,849</b>	<b>1,004,238</b>	<b>658,011</b>	<b>772,626</b>	<b>896,216</b>	<b>896,216</b>

City of Live Oak  
Fund 13  
Department 1300 - Sewer Enterprise

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
5301	Office Supplies	2,741	2,100	1,684	2,021	2,500	2,500
5303	Operating Supplies	15,225	12,000	4,314	12,000	15,000	15,000
5305	Chemicals	48,648	99,000	5,242	10,000	50,000	50,000
5307	Fuel	5,734	8,000	7,135	9,514	10,000	10,000
5309	Safety Items	2,070	2,000	2,626	3,151	2,000	2,000
5311	Repair & Maintenance	59,619	35,000	81,479	81,479	40,000	40,000
5313	Repair & Maintenance Buildings	9,319	5,000	5,243	6,292	5,000	5,000
5315	Repair & Maintenance Vehicles	2,980	10,000	1,654	3,500	10,000	10,000
5317	Maintenance & Service Contracts	9,697	8,000	14,289	17,147	18,000	18,000
5319	Small Tools and Equipment	10,584	7,000	4,139	5,518	10,000	10,000
5321	Rents & Leases	4,860	5,000	4,915	5,898	6,000	6,000
5323	Communications	7,708	8,000	5,799	7,732	8,000	8,000
5325	Advertising	475	2,000		450	2,000	2,000
5327	Postage	7,066	10,000	5,824	7,500	10,000	10,000
5329	Printing & Copying	2,937	2,000	1,989	2,652	3,000	3,000
5331	Travel, Lodging & Meals	130	4,000	1,636	2,500	4,000	4,000
5333	Dues & Subscriptions	1,232	500	1,730	2,076	2,000	2,000
5335	Professional Development	570	4,000	430	1,000	4,000	4,000
5337	Licenses & Permits	10,868	14,000	11,337	13,604	14,000	14,000
5339	Utilities	134,540	130,000	122,442	163,256	175,000	175,000
5341	Professional Services	84,801	150,000	140,373	187,163	200,000	200,000
5343	Liability Insurance	30,323	29,896	31,773	31,773	27,465	27,465
5345	Property & Equipment Insurance	13,243	21,739	22,996	22,996	28,117	28,117
5347	Vehicle Insurance	776	120	819	819	0	0
5349	Fidelity Insurance	754	519		519	465	465
	Total Services and Supplies	466,901	569,874	479,867	600,560	646,549	646,549

City of Live Oak  
Fund 13  
Department 1300 - Sewer Enterprise

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
5501	Principle			48,674	272,368	307,306	307,306
5503	Interest	50,493	140,500	46,250	105,740	107,225	107,225
5505	Depreciation Expense	303,388	217,000				
	Total Debt Service & Contingency	<u>353,881</u>	<u>357,500</u>	<u>94,924</u>	<u>378,108</u>	<u>414,531</u>	<u>414,531</u>
5703	Vehicles & Heavy Equipment					25,000	25,000
5705	Capital Projects	15,227	64,000			104,000	104,000
	Total Capital Outlay	<u>15,227</u>	<u>64,000</u>	<u>0</u>	<u>0</u>	<u>129,000</u>	<u>129,000</u>
5903	Legal Cost Transfer	14,643	16,581	10,021	13,361	15,055	15,055
5905	Finance Cost Transfer	7,540	11,195	7,005	9,340	11,678	11,678
5909	General Government Transfer	26,293	37,789	22,988	30,651	30,806	30,806
5911	Engineering Cost Transfer	17,793	12,806	7,723	10,297	9,759	9,759
	Total Interfund Transfers	<u>66,269</u>	<u>78,371</u>	<u>47,737</u>	<u>63,649</u>	<u>67,298</u>	<u>67,298</u>
	Departmental Grand Total	<u>1,681,127</u>	<u>2,073,983</u>	<u>1,280,539</u>	<u>1,814,943</u>	<u>2,153,594</u>	<u>2,153,594</u>

Line Item Detail:

City of Live Oak  
Fund 13  
Department 1300 - Sewer Enterprise

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 04  
General Plan Update & Studies Capital Improvement Project

Dept #	Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
<b>REVENUES</b>								
	4801	Annexation Fees	356,731					
	4169	Interest Earnings	186		70	94		
		<b>TOTAL CIP REVENUES</b>	<u>356,917</u>	<u>0</u>	<u>70</u>	<u>94</u>	<u>0</u>	<u>0</u>
<b>EXPENDITURES</b>								
0400	5901	Interfund Transfer				30,768		
	7001	General Plan Update/EIR & Related	75,382	65,000	4,116	4,116		
	5705	Capital Projects	357,977					
		<b>Total General Projects</b>	<u>433,360</u>	<u>65,000</u>	<u>4,116</u>	<u>34,884</u>	<u>0</u>	<u>0</u>
		<b>TOTAL CIP EXPENDITURES</b>	<u>433,360</u>	<u>65,000</u>	<u>4,116</u>	<u>34,884</u>	<u>0</u>	<u>0</u>
	5901	Transfer to General Plan Update Designated Reserve Fund 43						

City of Live Oak  
Fund 04  
General Plan Update & Studies Capital Improvement Project

Dept #	Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 05  
Capital Improvement Projects

Dept #	Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
<b>REVENUES</b>								
	4301	Interfund City Hall Improvements Fund 33/21		80,000			80,000	80,000
	4301	Interfund Poice Station Improvements Fund 17/34		100,000			125,000	125,000
	4301	Interfund Fire Station Improvements Fund 35					75,000	75,000
	4301	Downtown Reinvestment Plan			1,394	15,000	10,490	10,490
	4601	Program Income Sutter County		500,000		50,000	500,000	500,000
	4601	Downtown Reinvestment Plan					203,549	203,549
		TBD - Community / Youth Center		3,000,000			3,000,000	3,000,000
	4301	Interfund Memorial Park Fund 30		65,000	5,420	15,000	65,000	65,000
	4301	Interfund Signs Fund 21	5,431		4,231	4,231		
	4301	Interfund Live Oak Soccer Park	750					
	4301	Interfund Rec Trail Segment 4 Fund 21		64,000			64,000	64,000
	4601	LWCF Memorial Park		65,000			65,000	65,000
	4601	Bicycle/Ped/Trail Master Plan					50,000	50,000
	4601	LWCF Rec Trail Segment 3		206,000			206,000	206,000
	4601	BTA Rec Trail Segment 3		206,000			206,000	206,000
	4601	SACOG Grant Trail Segment 4		491,000			491,000	491,000
	4601	Live Oak Soccer Park Grant		1,850,000	3,824	25,000	1,850,000	1,850,000
	4167	Pennington Walkway Fund 11	32,816					
	4301	Interfund Elm St Signal Fund 15			53,905	100,000		
	4301	Interfund HSIP Elm St Signal Fund	85,321					
	4301	Interfund HSIP Elm St Signal Fund	4					
	4301	Interfund SR2S Larkin Rd Fund 14/	395,001					
	4301	Interfund Pennington Walkway Fund	94,069					
	4301	Interfund Hwy 99 Streetscape Fund	5,862					
	4301	Interfund Pennington West Broadway to Connecticut Fund 14/15			1,443	100,000	285,000	285,000
	4301	Interfund Highway 99 PSR Fund 14/15					37,000	37,000
	4601	Highway 99 Project Study Report					63,000	63,000
	4601	Pennington West Broadway to Connecticut					915,000	915,000
	4601	HSIP Elm St Signal		900,000	77,612	550,000	250,000	250,000
	4601	TBD - Pennington Road Widening		5,000,000			5,000,000	5,000,000
	4601	TBD - Hwy 99 Widening Penn to Ash		3,000,000			3,000,000	3,000,000
	4601	TBD - Storm Water Retention Basin		7,500,000			7,500,000	7,500,000
	4601	TBD - Hwy 99 Drainage Improvements		1,500,000			1,500,000	1,500,000
	<b>TOTAL CIP REVENUES</b>		<u>619,256</u>	<u>24,527,000</u>	<u>147,829</u>	<u>859,231</u>	<u>25,541,039</u>	<u>25,541,039</u>

City of Live Oak  
Fund 05  
Capital Improvement Projects

Dept #	Account #	Description	Actual Expenditure FY 2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
<b>EXPENDITURES</b>								
0500	7003	City Hall Improvements		80,000			80,000	80,000
	7006	Community / Youth Center		3,000,000			3,000,000	3,000,000
	7009	Police Substation Improvements		340,000	77	25,000	400,000	400,000
	7011	Fire Substation Improvements		260,000	77	25,000	300,000	300,000
	7012	Downtown Reinvestment Plan			1,469	15,000	214,039	214,039
		Total General Projects	0	3,680,000	1,623	65,000	3,994,039	3,994,039
0510	7106	City Signs	5,431		4,231	4,231		
	7110	Memorial Park Improvements		130,000	5,420	15,000	130,000	130,000
	7111	Rec Trail Segment 3		412,000			412,000	412,000
	7112	Rec Trail Segment 4		555,000			555,000	555,000
	7113	Live Oak Soccer Park	750	1,850,000	3,149	25,000	1,850,000	1,850,000
	7114	Bicycle/Ped/Trails Master Plan					50,000	50,000
		Total Park Projects	6,181	2,947,000	12,800	44,231	2,997,000	2,997,000
0520	7202	Elm Street Traffic Signal	76,688	900,000	299,424	650,000	250,000	250,000
	7203	Pennington Road Widening		5,000,000			5,000,000	5,000,000
	7210	Pennington Walkway W of Hwy 99	128,763					
	7211	SR2S Larkin Rd Penningto to Elm	395,001					
	7212	Hwy 99 Widening		3,000,000			3,000,000	3,000,000
	7213	Hwy 99 Streetscape Master Plan	5,862					
	7214	Pennington West Broadway to Connecticut			22,976	100,000	1,200,000	1,200,000
	7215	Highway 99 Project Study Report					100,000	100,000
		Total Street Projects	606,315	8,900,000	322,400	750,000	9,550,000	9,550,000
0550	7401	Storm Water Retention Basin		7,500,000			7,500,000	7,500,000
	7402	Hwy 99 Drainage Improvements		1,500,000			1,500,000	1,500,000
		Total Storm Drain Projects	0	9,000,000	0	0	9,000,000	9,000,000
<b>TOTAL CIP EXPENDITURES</b>			<b>612,496</b>	<b>24,527,000</b>	<b>336,823</b>	<b>859,231</b>	<b>25,541,039</b>	<b>25,541,039</b>

City of Live Oak  
Fund 06  
Department 0600 - Water Capital Improvement Projects

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
<b>REVENUES</b>							
4301	Interfund Transfer Pennington Water Main					110,000	110,000
4601	TBD - New Well		1,000,000			1,000,000	1,000,000
	TBD - Water Tank		3,000,000			3,000,000	3,000,000
4601	Water Main Pennington Rd West		750,000			550,000	550,000
4601	Well 4 VFD	26,223					
	<b>TOTAL WATER CIP REVENUES</b>	<u>26,223</u>	<u>4,750,000</u>	<u>0</u>	<u>0</u>	<u>4,660,000</u>	<u>4,660,000</u>
<b>EXPENDITURES</b>							
5901	Interfund Transfer	26,223					
7302	Water Tank East of Hwy 99		3,000,000			3,000,000	3,000,000
7305	Water Main Pennington Rd West					660,000	660,000
7306	New Well to Replace Well 5		1,000,000			1,000,000	1,000,000
7308	Water Main Projects		750,000				
	<b>Total Water Projects</b>	<u>26,223</u>	<u>4,750,000</u>	<u>0</u>	<u>0</u>	<u>4,660,000</u>	<u>4,660,000</u>
	<b>TOTAL WATER CIP EXPENDITUR</b>	<u>26,223</u>	<u>4,750,000</u>	<u>0</u>	<u>0</u>	<u>4,660,000</u>	<u>4,660,000</u>

City of Live Oak  
Fund 06  
Department 0600 - Water Capital Improvement Projects

Account #	Description	Actual Expenditure FY2011/2012	Adopted Budget FY 2012/2013	Actuals through April FY 2012/2013	Projected FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2013/2014
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**RESOLUTION 19 - 2013**

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LIVE OAK  
ADOPTING THE ANNUAL  
STATEMENT OF INVESTMENT POLICY**

**WHEREAS**, California Government Code Section 53646 (a) (2) states: “The Treasurer or Chief Fiscal Officer shall annually render to the legislative body of the local agency a Statement of Investment Policy”; and

**WHEREAS**, the attached Statement of Investment Policy is in compliance with the State Statute pertaining to local agency investments pursuant to Government Code Section 53600 et seq.; and

**NOW THEREFORE BE IT RESOVED** by the City Council of the City of Live Oak that the attached Statement of Investment Policy is accepted.

**THE FORGOING RESOLUTION** was introduced by the City Council of the City of Live Oak and was passed and adopted at a REGULAR meeting held on the 19th day of June, 2013 by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

**APPROVED:**

\_\_\_\_\_  
Steve Alvarado, Mayor

**ATTEST:**

\_\_\_\_\_  
Melissa Dempsey, City Clerk

**I. Introduction**

The purpose of this document is to identify various policies and procedures that enhance opportunities for a prudent and systematic investment process and to organize and formalize investment-related activities. Related activities, which comprise sound cash management, include accurate cash flow projections, control of disbursements, expedient collection of revenues, cost effective banking relations and a short term borrowing program, which coordinates investment opportunity with working capital requirements. The ultimate goal is to enhance the economic status of Live Oak while protecting its pooled cash resources.

The investment policies and practices of the City of Live Oak are based on state law and prudent money management. All funds will be invested in accordance with the City's Investment Policy and the authority governing investments for municipal governments as set forth in the California Government Code, Sections 53601 through 53659. Any investment of bond proceeds are be restricted by the provisions of relevant bond documents.

**II. Scope**

It is intended that this policy cover all short-term operating funds and investment activities of the City. These funds are accounted for in the annual audit report, and include:

- ◇ General Fund
- ◇ Special Revenue Funds
- ◇ Debt Service Funds
- ◇ Capital Projects Funds
- ◇ Enterprise Funds
- ◇ Internal Service Funds
- ◇ Fiduciary Funds

This investment policy applies to all *City* transactions involving the financial assets and related activity of the above-mentioned funds. Any additional funds that may be created from time to time shall also be administered with the provisions of this policy and comply with current State Government Code.

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### INVESTMENT POLICY

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#### III. Prudence (Standard of Care)

The City of Live Oak operates its pooled idle cash investments under the prudent man rule (Civil Code Section 2261, et. seq.). In addition, Government Code Section 53600.3 provides that those persons to whom investment decisions have been delegated are trustees with a fiduciary responsibility to act as a prudent investor.

Investments shall be made with judgment and care - under circumstances then prevailing - which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived. This affords a broad spectrum of investment opportunities as long as the investment is deemed prudent under current law.

The standard of prudence to be used by investment officials shall be the "prudent person" standard and shall be applied in the context of managing an overall portfolio. All persons investing, reinvesting, purchasing, acquiring, exchanging, selling and managing public funds shall act with care, skill, prudence and diligence under the circumstances then prevailing that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the City.

It is the City's intent at the time of purchase to hold all investments until maturity to ensure the return of all invested principal dollars but sales prior to maturity are permitted.

#### IV. Objectives

##### A. Investment Criteria:

Government Code Section 53600.5 states: "When investing, reinvesting, purchasing, acquiring, exchanging, selling and managing public funds, the primary objective of the trustee shall be to safeguard the principal of funds under its control. The secondary objective shall be to meet the liquidity needs of the depositor. The third objective shall be to achieve a return on the funds under its control".

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Simply stated, safety of principal is the foremost objective, followed by liquidity and return on investment (known as yield). Each investment transaction shall seek to first ensure the capital losses are avoided, whether they are from market erosion or security defaults.

The primary objectives, in priority order, of the City's investment activities shall be:

1. **Safety** - Safety of principal is the foremost objective of the investment program. The City's investments shall be undertaken in a manner that seeks to ensure preservation of capital in the portfolio. The City shall seek to preserve principal by mitigating the two types of risk, credit risk and market risk. Investment decisions should not incur unreasonable credit or market risks in order to obtain current investment income.
  - a. Credit Risk: Defined as the risk of loss due to failure by the issuer of a security
  - b. Market Risk: Defined as the risk of market value fluctuations due to overall changes in the general level of interest rates.
2. **Liquidity** - The City's investment portfolio will remain sufficiently liquid to enable the City to meet its cash flow requirements. An adequate portion of the portfolio should be maintained in liquid short term securities which can be converted to cash and guarantee the City's ability to meet operating expenditures.
3. **Return on Investment (Yield)** - The City's investment portfolio shall be designed with the objective of attaining a market rate of return on its' investments consistent with the constraints imposed by its safety objective and cash flow considerations. Yield is to be a consideration only after the basic requirements of adequate safety and liquidity have been met.

#### B. Market Rate of Return

The investment portfolio shall be managed to attain a market average rate of return throughout budgetary and economic cycles. This takes into account the City's cash flow requirements and investment risk constraints, state and local laws and ordinances or resolutions that restrict the placement of short term funds.

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### **INVESTMENT POLICY**

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#### **C. Performance Standards**

The investment portfolio shall be managed with the objective of producing a yield meeting or exceeding the average return on the one year U.S. Treasury. This index is considered a benchmark for low to moderate risk investment transactions. Therefore, they comprise a minimum standard for the portfolio's rate of return. The investment program shall seek to augment returns above this threshold, consistent with risk limitations identified herein and prudent investment principles. This benchmark will be reviewed thoroughly and may be adjusted as required by market conditions to prevent incurring unreasonable risks to attain yield.

#### **D. Diversification**

The investment portfolio shall be diversified to prevent incurring unreasonable and avoidable risks regarding specific security types, individual financial institutions or maturity segments.

#### **E. Public Trust**

Public Trust - All participants in the investment process shall act responsibly as custodians of the public trust. Investment officials shall recognize that the investment portfolio is subject to public review and evaluation. The overall program shall be designed and managed with a degree of professionalism that is worthy of the public trust.

### **V. Delegation of Authority**

The management and oversight responsibility for the investment program is hereby delegated to the Treasurer who shall monitor and review all investments for consistency with this investment policy. The City Manager and Treasurer shall jointly establish procedures to implement and monitor this investment policy. Such procedures shall include explicit delegation of persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the limits of this policy.

**VI. Ethics and Conflict of Interest**

Officers and employees involved in the investment process shall refrain from personal business activities that could conflict with proper execution of the investment program, or that could impair their ability to make impartial decisions.

**VII. Selection of Financial Institutions and Broker/Dealers**

To provide for the optimum yield in the City's portfolio, the City's procedures shall be designed to encourage multiple bids and offers on investment transactions from an approved list of broker/dealers. The Treasurer shall maintain a list of authorized broker/dealers and financial institutions, which are approved for investment purposes, in the State of California, and it shall be the policy of the City to purchase securities only from authorized institutions or firms. The investment guidelines and procedures shall identify the criteria under which brokers and dealers may qualify to conduct business with the City.

In order to assist in identifying qualified financial institutions, the Treasurer shall forward copies of the City's investment policy to those financial institutions with which the City is interested in doing business and will require written acknowledgment of the policy. In addition, all dealers approved to do business with the City shall receive a copy of the Investment Policy annually. Confirmation of receipt of this policy shall signify that the dealer understands the Investment Policy and intends to present only appropriate investments.

**VIII. Permitted Investment Instruments**

Allowable investment instruments are defined in the California Government Code Section 53600 et. seq., as amended. If the Code is further revised to allow additional investments or is changed regarding the limits on certain categories of investments, the City is authorized to conform to these changes, excluding those changes that may be prohibited by this policy. Where Government Code Section specifies a percentage limitation for a particular category of investments, that percentage is only applicable only at the date of purchase.

Investments may be made in the following instruments:

1. Government obligations pledged by the full faith and credit of the United States for the payment of principal and

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interest.

2. Obligations issued by Agencies or Instrumentalities of the U.S. Government.
3. Repurchase Agreements used solely as short term investments not to exceed one year.

The following collateral restrictions will be observed: Only U.S. Treasury securities or Federal Agency securities will be acceptable collateral. All securities underlying Repurchase Agreements must be delivered to the City's custodian bank versus payment. The market value of securities that underlay a Repurchase Agreement shall be valued at 102 percent or greater of the funds borrowed against those securities and the value shall be reviewed on a regular basis and adjusted no less than quarterly. Since the market value of the underlying securities is subject to daily market fluctuations, the investment in repurchase agreements shall be in compliance if the value of the underlying securities is brought back to 102 percent no later than the next business day. Repurchase Agreements are required to be signed with a bank or dealer prior to investment.

4. Banker's Acceptances issued by domestic or foreign banks, which are eligible for purchase by the Federal Reserve System, the short term paper of which is rated in the highest category by Moody's Investors Services or by Standard & Poor's Corporation.

Purchases of Banker's Acceptances may not exceed 180 days maturity or 40 percent of the City's surplus money. However, no more than \$2,000,000 of the City's surplus funds may be invested in the Banker's Acceptance of any one commercial bank.

5. Commercial paper rated in the highest short term rating category, as provided by Moody's Investors Service, Inc. (P-1) or Standard & Poor's Corporation (A-1) provided that the issuing corporation is organized and operating within the United States, has total assets in excess of \$500 million, and has an "A" or higher rating for its long term debt, (if any, as provided by Moody's or Standard & Poor's).

Purchases of eligible commercial paper may not exceed 270 days maturity nor represent more than \$1,000,000 from an issuing corporation.

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- Purchases of commercial paper may not exceed 15 percent of the City's surplus money that may be invested.
6. Medium term corporate notes of a maximum of five years maturity issued by corporations organized and operating within the United States or by depository institutions licensed by the United States or any state and operating within the United States. Medium term corporate notes shall be rated in a rating category of "A" or its equivalent or better by a nationally recognized rating agency.

Investments will be limited to a maximum of 30% of the City's portfolio. The maximum principal amount in any one company will not exceed \$1,000,000.

7. FDIC insured or fully collateralized time certificates of deposit in financial institutions located in California, including United States branches of foreign banks licensed to do business in California. The maximum maturity of a time deposit shall not exceed 180 days. All time deposits must be collateralized in accordance with California Government Code section 53651 and 53652, either using:
- a) 150% of promissory notes secured by first mortgages and first trust deeds upon improved residential property in California eligible under Section 53601 (m), or
  - b) 110% of eligible marketable securities listed in subsections (a) through (l) and (n).
8. Negotiable certificates of deposit or deposit notes issued by a nationally or state chartered bank or a state or federal savings and loan association or by a state licensed branch of a foreign bank; provided that the senior debt obligations of the issuing institution are rated "AA" or better by Moody's or Standard & Poor's.

Purchase of negotiable certificates of deposit may not exceed 30 percent of the City's surplus money.

9. State of California's Local Agency Investment Fund. (LAIF)

Investment in LAIF may not exceed limits as set forth by the LAIF Board and adjusted from time to time. The current per account limit is \$20 million per account.

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10. CLASS - the California Pooled Investment Authority - a statewide joint powers authority (JPA), locally controlled by municipal finance professionals. CLASS is a program provided through MBIA Municipal Investors Service Corporation, backed by a letter of credit, and limited to investment practice consistent with California State Government Code Section 53600 et. al.
11. Shares of beneficial interest issued by diversified management companies (Money Market Mutual Funds) investing in the securities and obligations authorized by sections a through l of Government Code section 53601. To be eligible for investment pursuant to this subdivision these companies shall either: (1) attain the highest ranking letter or numerical rating provided by not less than two of the three largest nationally recognized rating services or (2) have an investment advisor registered with the Securities and Exchange Commission with not less than five years experience investing in securities and obligations authorized by Government Code Section 53601 and with assets under management in excess of \$500,000,000.

The purchase price of shares shall not exceed 10 percent of the City's surplus money.

Table A summarizes the maximum percentage and maturity limits, plus other constraints, by instrument, established for the City's total pooled funds portfolio.

### **IX Safekeeping of Securities**

To protect against fraud or embezzlement or losses caused by collapse of an individual securities dealer, all securities owned by the City shall be held in safekeeping by a third party bank trust department. Designated third party's shall act as agent for the City under the terms of a custody agreement or PSA agreement (repurchase agreement collateral). All trades executed by a dealer will settle **delivery vs. payment (DVP)** through the City's safekeeping agent. Original copies on non-negotiable certificates of deposit and confirming copies (safekeeping receipts) of all other investment transactions must be delivered to the City. Investment officials shall be bonded to protect the public against possible embezzlement or malice.

Securities held in custody for the City shall be independently audited on an annual basis to verify investment holdings.

**X Maximum Maturity**

Investment maturities shall be based on a review of cash flow forecasts. Maturities will be scheduled so as to permit the City to meet all projected obligations.

Investments that mature more than five years from the date of purchase cannot occur without prior approval of the City Council or Agency Board. As defined in Government Code Section 53601, "no investment shall be made in any security... that at the time of investment has a term remaining to maturity in excess of five years, unless the legislative body has granted express authority to make that investment either specifically or as a part of an investment approved by the legislative body no less than three months prior to the investment."

**XI Ineligible Investments**

Certain investments are prohibited under Government Code Sections 53601.6 and 53631.5. Security types, which are prohibited, include, but are not limited to:

- (a) "Complex" derivative structures such as range notes, dual index notes, inverse floaters, leveraged or deleveraged floating rate notes, or any other complex variable rate or structured note.
- (b) Interest only strips that are derived from a pool of mortgages or any security that could result in zero interest accrual if held to maturity.
- (c) Reverse Repurchase Agreements.

Purchasing these types of instruments does not coincide with this Policy's objectives and would require a thorough review and monitoring of the underlying security. Although some of these transactions are legal under Government Code, they do not meet the objectives contained herein.

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By virtue of the allowable investment in the State or CLASS Pools, the City is investing idle cash with a large number of government agencies. The Pools are managed by outside administrators and are subject of the Government Codes as well as polices put in place by their governing boards. Either Pool's investment policy may allow for investment in some of the prohibitions noted above for San Rafael. Investment in the State and County Pools is permitted, assuming a diminutive portion of their portfolio (10% or less) is tied to the high-risk products noted above. The Treasurer responsible to monitor and review the Pooled funds portfolio on an ongoing basis. The City shall take any necessary action should either Pool exceed the allowable 10% limit.

### **XII Reporting Requirements**

Pursuant to Government Code Section 53646, the Treasurer shall render to the City Council and agency board a separate monthly investment report, which shall include, at a minimum, the following information for each individual investment:

- Type of investment instruments (i.e. Treasury Bill, medium term note)
- Issuer names (i.e., General Electric)
- Purchase date (trade and settlement date)
- Maturity date
- Par value
- Current rate of interest
- Purchase price
- Current market value and the source of the valuation
- Overall portfolio yield based on cost
- Weighted average days to maturity

The monthly report also shall (i) state compliance of the portfolio to the statement of investment policy, or manner in which the portfolio is not in compliance, (ii) include a description of any of the City's funds, investments or programs that are under the management of contracted parties, including lending programs, and (iii) include a statement denoting the ability of the City to meet its expenditure requirements for the next six months, or provide an explanation as to why sufficient money shall,

or may, not be available.

Market value adjustments, as required under Government Accounting Standards Board (GASB) Statement No. 31, are treated as year-end accounting adjustments to the financial records of the City. Monthly investment reports will demonstrate market fluctuations and continue to compare purchase price versus market value status. Accounting adjustments under GASB Statement No. 31, which compare changes to beginning and ending par market value in each fiscal year, are not included as part of monthly investment reports.

This monthly report shall be submitted to the City Council and within 30 days following the end of the month. Reporting to the California Debt and Investment Advisory Commission (CDIAC) commences in January 2001. Live Oak will comply with CDIAC or any other oversight agency reporting requirements.

**XIII Policy Adopting Changes and Updates**

The Treasurer shall annually render to the Council a statement of investment policy, which the Council shall consider at a public meeting.

The policy shall be reviewed annually by the City Manager and Treasurer to ensure its consistency with the global objective of preservation of investment principal, sufficient liquidity, rate of return and relevance to current laws and financial trends. Any modifications to the policy must be approved by the City Council.

**XIV Internal Controls**

The Treasurer shall establish and implement a system of internal controls, which shall be documented in writing. The controls shall be designed to prevent losses of public funds arising from fraud, employee error, and misrepresentation by third parties, unanticipated changes in financial markets or imprudent actions by employees and officers of the City.

**XV Depositories**

The Treasurer shall establish selection criteria for pre-approval of institutions that do business with the City of Live Oak. To

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qualify for consideration, an institution must have an office in California and that office must perform the transactions with the City. The Treasurer will maintain a listing of approved institutions.

#### **XVI Risk Tolerance**

The City recognizes that investment risk can result from issuer defaults, market price changes or various technical complications leading to temporary illiquidity. Portfolio diversification is employed as a way to minimize and control these risks.

#### **GLOSSARY OF TERMS**

**Bankers' Acceptances** - negotiable time drafts or bills of exchange drawn on and accepted by a commercial bank. Acceptance of the draft obligates the bank to pay the bearer the face amount of the draft at maturity. In addition to the guarantee by the accepting bank, the transaction is identified with a specific commodity. The sale of the underlying goods will generate the funds necessary to liquidate the indebtedness. Banker's Acceptances are usually created to finance the import and export of goods, the shipment of goods within the United States and the storage of readily marketable staple commodities. Banker's Acceptances are sold at a discount from par and the amount and maturity dates are fixed. Bankers' Acceptances have the backing of both the bank and the pledged commodities with no known principal loss in over 70 years. State law permits cities to invest up to 40% in bankers' acceptances.

**Certificate of Deposit** - A deposit insured up to \$100,000 by the FDIC at a set rate for a specified period of time.

**Collateral** - Securities, evidences of deposit or pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposit of public moneys.

**Corporate Medium Term Notes** - Unsecured promissory notes issued by corporations operating within the United States. The notes mature in one to five year periods. Purchase of these notes may not exceed 30% of the City's portfolio and the notes must have at least an "A" rating by a nationally recognized rating service.

**Commercial Paper** - An unsecured promissory note of industrial corporations, utilities and bank holding companies having assets in excess of \$500 million and an "A" or higher rating for the issuer's debentures. Interest is discounted from par and calculated

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using the actual number of days on a 360-day year. The notes are in bearer form, mature from one to 270 days and generally start at \$100,000. There is a secondary market for commercial paper and an investor may sell them prior to maturity. Unused lines of credit back commercial paper from major banks. State law permits cities to invest up to 30% in commercial paper.

**Credit Risk** - Defined as the risk of loss due to failure of the issuer of a security. This loss shall be mitigated by investing in investment grade securities and by diversifying the investment portfolio so that the failure of any one issuer does not unduly harm the City's capital base and cash flow.

**Current Yield** - The interest paid on an investment expressed as a percentage of the current price of the security.

**Custody** - A banking service that provides safekeeping for the individual securities in a customer's investment portfolio under a written agreement which also calls for the bank to collect and pay out income, to buy, sell, receive and deliver securities when ordered to do so by the principal.

**Delivery vs. Payment (DVP)** - Delivery of securities with a simultaneous exchange of money for the securities.

**Fannie Mae** - Trade name for the Federal National Mortgage Association (FNMA), a United States sponsored corporation.

**Federal Reserve System** - The central bank of the United States which consists of a seven member Board of Governors, 12 regional banks and 5,700 commercial banks that are members.

**Federal Deposit Insurance Corporation (FDIC)** - Insurance provided to customers of a subscribing bank that guarantees deposits to a set limit (currently \$100,000) per account.

**Freddie Mac** - Trade name for the Federal Home Loan Mortgage Corporation (FHLMC), a United States sponsored corporation.

**Ginnie Mae** - Trade name for the Government National Mortgage Association (GNMA), a direct obligation bearing the full faith and credit of the United States Government.

**Interest Rate** - The annual yield earned on an investment, expressed as a percentage.

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**Liquidity** - Refers to the ability to rapidly convert an investment into cash.

**Local Agency Investment Fund (LAIF) Demand Deposit** - Was established by the state to enable treasurers to place idle funds in a pool for investment. Each agency is currently limited by LAIF to an investment of \$30 million plus any bond proceeds.

**Market Risk** - Defined as market value fluctuations due to overall changes in the general level of interest rates. Adverse fluctuation possibilities shall be mitigated by limiting the maximum maturity of any one security to five years, structuring the portfolio based on historic and current cash flow analysis, and eliminating the need to sell securities prior to maturity. Also, avoiding the purchase of long-term securities for the sole purpose of short-term speculation mitigates market risk.

**Market Value** - The price at which a security is trading and could presumably be purchased or sold.

**Maturity** - the date the principal or stated value of an investment becomes due and payable.

**Portfolio** - Collection of securities held by an investor.

**Purchase Date** - The date in which a security is purchased for settlement on that or a later date.

**Rate of Return** - The yield obtainable on a security based on its purchase price or its current market price. This may be the amortized yield to maturity on a bond or the current income return.

**Repurchase Agreement (REPO)** - Are contractual arrangements between a financial institution or dealer and an investor. The investor puts up their funds for a certain number of days at a stated yield. In return, they take title to a given block of securities as collateral. At maturity, the securities are repurchased and the funds are repaid with interest.

**Reverse Repurchase Agreement (Reverse REPO)** - A transaction where the seller (City) agrees to buy back from the buyer (bank) the securities at an agreed upon price after a stated period of time.

**Sallie Mae** - Trade name for the Student Loan Marketing Association (SLMA), a United States sponsored corporation.

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**Treasury Bills** - United States Treasury Bills which are short term, direct obligations of the United States Government issued with original maturities of 13 weeks, 26 weeks and 52 weeks; sold in minimum amounts of \$10,000 in multiples of \$5,000 above the minimum. Issued in book entry form only. T-bills are sold on a discount basis.

**United States Government Agencies** - Instruments issued by various United States Government Agencies most of which are secured only by the credit worthiness of the particular agency.

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**Permitted Investments**  
**Table A**

Permitted Investments	State Code Legal Limit (% or \$)	City Policy Legal Limit (% or \$)	Maximum Maturity Constraints	City Policy Other Constraints
U.S. Government Obligations	Unlimited	Unlimited	5 years *	None
U.S. Government Agencies & Instruments	Unlimited	Unlimited	5 years *	None
Repurchase Agreements	Unlimited	Unlimited	1 year	102% Market value on underlying securities
Bankers Acceptances	40%	40%	180 days	No more than \$2,000,000 invested in any one commercial bank
Commercial Paper	30%	30%	270 days	U.S. Corporations with assets in excess of \$500,000,000; "A" debt rating; maximum of \$1,000,000 from an issuing corporation
Medium Term Corporate Notes	30%	30%	5 years	U.S. Corporations; "A" debt rating maximum of \$1,000,000 per issuing company
Certificates of Deposit	Unlimited	Unlimited	5 years *	Must be collateralized to 110% of the CD value by other eligible securities or 150% by promissory notes secured by California Deeds & Mortgages
Negotiable Certificates of Deposit	30%	30%	5 years *	State and Federally chartered banks and savings institutions, "AA" rating by one agency
LAIF State Pool	\$30,000,000	\$30,000,000	N/A	Limited to 10 transactions per

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**Revised 6/2013**

	**	**		month, per account, per State Policy - last changed 7/1/98
CLASS	Unlimited***	Unlimited***	N/A	None
Mutual Funds	15%	10%	N/A	Funds invested as defined in Section 53601 (a) to (l); highest debt rating from 2 of top 3 national rating services OR investment advisor registered with SEC for at least 5 years and assets under management in excess of \$500,000,000.

\* Maximum terms unless the City Council or Redevelopment Board expressly authorizes longer maturities and within the prescribed time frame for said approval.

\*\* Not set by Government Code, but instead by LAIF Governing Board.

\*\*\* Investment limits set by California Pooled Investment Authority & MBIA Municipal Investors Services Corporation

RESOLUTION 17 - 2013

**A RESOLUTION OF THE CITY OF LIVE OAK,  
COUNTY OF SUTTER, STATE OF CALIFORNIA,  
ADOPTING THE CITY ANNUAL BUDGET, BUDGET POLICIES  
AND APPROPRIATING REVENUE OF THE CITY FOR  
THE 2013/2014 FISCAL YEAR**

WHEREAS, the City Manager has prepared and submitted to the City Council a proposed budget and budget policies for the 2013/2014 fiscal year, starting July 1, 2013; and

WHEREAS, the City Council as the legislative body of the City has received and modified this proposed budget and budget policies; and

WHEREAS, the City Council has determined that it is necessary for the efficient management of the City that certain sums of revenue of the City be appropriated to the various departments, offices, agencies and activities of the City.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Live Oak as follows:

Section 1. A certain document on file in the office of the Finance Director of the City of Live Oak being marked and designated "City of Live Oak – Annual Budget and Budget Policies – Fiscal Year 2013/2014" said document as prepared by the City Manager, amended by the City Council, is hereby adopted for the Fiscal Year, commencing July 1, 2013.

Section 2. The following sums of money are hereby appropriated from the revenue of the City of Live Oak for activities of the City, including transfers and capital projects during the 2012/2013 fiscal year.

General Fund	\$ 3,141,318
Special Revenue Funds	6,386,262
Enterprise Funds	3,179,965
Capital Improvement Projects	<u>30,201,039</u>
Total Budget	<u>\$42,908,584</u>

THE FOREGOING RESOLUTION of the City Council of the City of Live Oak was duly and regularly introduced, passed and adopted at a regular meeting of the City Council on the 19<sup>th</sup> day of June, 2013, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

APPROVED:

\_\_\_\_\_  
Steve Alvarado, Mayor

ATTEST:

\_\_\_\_\_  
Melissa Dempsey, City Clerk

**RESOLUTION 18 - 2013**

**A RESOLUTION OF THE CITY OF LIVE OAK,  
COUNTY OF SUTTER, STATE OF CALIFORNIA,  
ESTABLISHING THE APPROPRIATIONS LIMIT FOR FISCAL  
YEAR 2013/2014 PURSUANT TO ARTICLE XIII B OF THE  
CALIFORNIA CONSTITUTION**

WHEREAS, Article XIII B of the California Constitution provides that the total annual appropriation subject to limitation of each governmental agency, including this City, shall not exceed the appropriation limit of such entity of government for the prior year adjusted for changes in inflation and population, except as otherwise provided for in said Article XIII B and implementing State statutes; and

WHEREAS, pursuant to Proposition 111, the said Article XIII B has been modified and the City Council of the City of Live Oak may annually elect one of two options for the inflation growth and the population growth; and

WHEREAS, the City Council of the City of Live Oak has selected the growth of the City as the population factor; and

WHEREAS, the City Council of the City of Live Oak has calculated and determined that said appropriations limit for fiscal year 2013/2014 be established in the amount of \$4,004,482; and

WHEREAS, the Finance Director has made available to the public for the previous fifteen days the documentation used in the determination of the appropriations limit.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Live Oak determines that an appropriations limit in said amount is \$4,004,482 and the same is hereby established for said fiscal year 2013/2014.

THE FOREGOING RESOLUTION of the City Council of the City of Live Oak was duly and regularly introduced, passed and adopted at a regular meeting of the City Council on the 19<sup>th</sup> day of June, 2013, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

APPROVED:

---

Steve Alvarado, Mayor

ATTEST:

---

Melissa Dempsey, City Clerk



Appropriation Limit  
Fiscal Year 2013/2014

Article XIII B of the California Constitution requires an annual calculation of the City's appropriation limitation. The City's General Fund Expenditures may not increase beyond the relation to changes in per capita income and population change.

Population % Change		Factor
Population 1/1/2012	8,252	
Population 1/1/2013	5,341	
Percent Change 2012/2013	1.08	1.0108
Per Capita Personal Income		
California per Capita Personal Income		1.0512
Growth Factor		
Population Change X Per Capita Change		
1.0108 X 1.0512 =		1.0626
Fiscal Year 2012/2013 Appropriation Limit Calculation		
Fiscal Year 2012/2013 Appropriation Limit		3,768,570
Growth Factor		1.0626
2013/2014 Appropriation Limit		4,004,482



Cost Allocation & Interfund Transfers  
FY 2013/2014

		Cost Allocation				Interfund	Interfund
		Transfer In	Transfer Out			Transfers In	Transfers Out
10	General Fund			10	General Fund		
	0000 4303 - Legal	62,000			0000 4316 - I/T	7,000	
	0000 4305 - Finance	47,150			0000 4317 - I/T	125,000	
	0000 4309 - Gen Govt	123,440			0000 4318 - I/T	100,000	
	0000 4311 - Engineering	20,842			0000 4319 - I/T	290,000	
					0000 4320 - I/T	20,000	
10	1000 Council		2,201		0000 4321 - I/T	120,000	
	1005 Administration		3,821		0000 5901 - I/T		2,500
	1010 Finance		3,676		0000 5901 - I/T		3,923
	1015 Community Development		7,495		0000 5901 - I/T		24,179
	1020 Building Inspection		5,250		1015 5901 - I/T		10,490
	1025 Engineering		1,184				
	1030 Parks		4,961	05	0000 4301 - I/T	80,000	
	1035 Recreation		2,617		0000 4301 - I/T	125,000	
	1040 Pool		2,621		0000 4301 - I/T	75,000	
	1045 Fire		11,401		0000 4301 - I/T	10,490	
	1050 Police		31,048		0000 4301 - I/T	65,000	
	1055 Animal Control		2,793		0000 4301 - I/T	64,000	
	1060 Attorney		1,346		0000 4301 - I/T	285,000	
					0000 4301 - I/T	37,000	
09	0900 5903 - Legal		293		0000 4301 - I/T	250,000	
	5905 - Finance		227				
	5909 - Gen Govt		599	06	0000 4301 - I/T	110,000	
12	1200 5903 - Legal		7,632	09	0000 4301 - I/T	24,179	
	5905 - Finance		5,920				
	5909 - Gen Govt		15,617	12	0000 4301 - I/T	83,000	
	5911 - Engineering		4,947				



Cost Allocation & Interfund Transfers  
FY 2013/2014

		Cost Allocation				Interfund	Interfund
		Transfer In	Transfer Out			Transfers In	Transfers Out
13	1300	5903 - Legal	15,055	14	0000 4301 - I/T	3,923	
		5905 - Finance	11,678		1400 5901 - I/T		535,000
		5909 - Gen Govt	30,806	15	1500 5901 - I/T		37,000
		5911 - Engineering	9,759	16	1600 5901 - I/T		7,000
14	1400	5903 - Legal	3,778	19	0000 4301 - I/T	2,500	
		5905 - Finance	2,931	21	2100 5901 - I/T		64,000
		5909 - Gen Govt	7,731	22	2200 5901 - I/T		125,000
		5911 - Engineering	2,449	23	2300 5901 - I/T		100,000
15	1500	5903 - Legal	5,686	24	2400 5901 - I/T		290,000
		5905 - Finance	4,410	25	2500 5901 - I/T		20,000
		5909 - Gen Govt	11,634	27	2700 5901 - I/T		120,000
		5911 - Engineering	3,686	30	3000 5901 - I/T		65,000
20	2000	5903 - Legal	461	33	3300 5901 - I/T		80,000
		5905 - Finance	358	34	3400 5901 - I/T		125,000
		5909 - Gen Govt	944	35	3500 5901 - I/T		75,000
21	2100	5903 - Legal	1,215				
		5905 - Finance	567				
		5909 - Gen Govt	2,487				
22	2200	5903 - Legal	961				
		5905 - Finance	746				
		5909 - Gen Govt	1,967				



Cost Allocation & Interfund Transfers  
 FY 2013/2014

		Cost Allocation				Interfund	Interfund
		Transfer In	Transfer Out			Transfers In	Transfers Out
23	2300	5903 - Legal	788				
		5905 - Finance	612	50	5000	5901 - I/T	193,000
		5909 - Gen Govt	1,613				
						<u>1,877,092</u>	<u>1,877,092</u>
24	2400	5903 - Legal	2,288				
		5905 - Finance	1,775				
		5909 - Gen Govt	4,682				
25	2500	5903 - Legal	158				
		5905 - Finance	122				
		5909 - Gen Govt	323				
26	2600	5903 - Legal	165				
		5905 - Finance	128				
		5909 - Gen Govt	338				
27	2700	5903 - Legal	1,035				
		5905 - Finance	802				
		5909 - Gen Govt	2,117				
28	2800	5903 - Legal	400				
		5905 - Finance	310				
		5909 - Gen Govt	818				
		<u>253,432</u>	<u>253,432</u>				



Cost Allocation & Interfund Transfers  
FY 2013/2014

Cost Allocation  
Transfer In    Transfer Out

Interfund      Interfund  
Transfers In    Transfers Out

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POSITION ALLOCATION  
FISCAL YEAR 2013/2014

Permanent	Elected/Appointed	Extra Help
<u>Administration, Finance &amp; Grants:</u>		
City Manager	1	
Finance Director/Asst City Manager	1	
Financial Analyst - C	3	
Senior Administrative Assistant - C	1	
Senior Administrative Assistant or Admin Assistant - Financial Services or Admin Assistant - Public Services	2	
<u>Parks &amp; Recreation:</u>		
Parks & Recreation Director	1	
Facility Maintenance Worker - I / II / III	1	
<u>Engineering &amp; Public Works:</u>		
Public Works Director or Principal Engineer or Associate Engineer	1	
Public Works Facilities Manager/CPO	1	
Water Quality Control Operator or Facility Maintenance Worker - I / II / III	6	
Electrician Tech - Part Time	1	
<u>Planning &amp; Building Inspection:</u>		
Community Development Director or City Planner or Assistant City Planner	2	
Building Official / Building Inspector	3	
<u>Council:</u>		
	Mayor	1
	Vice-Mayor	1
	City Council Member	3
<u>Administration:</u>		
	City Clerk	1
<u>Finance:</u>		
	City Treasurer	1
<u>Administration/Finance:</u>		
	Administrative Assistant	6
<u>Parks &amp; Recreation:</u>		
	Maintenance Worker	4
	Administrative Assistant	4
	Referees	25
	Coaches/Instructors	25
	Interns	2
<u>Pool:</u>		
	Lifeguards	20
<u>Streets/Public Works:</u>		
	Maintenance Worker	2
	Administrative Assistant	1
<u>Planning:</u>		
	Intern	1

# CITY OF LIVE OAK FISCAL YEAR 2013-2014 ANNUAL BUDGET

## BUDGET POLICIES

### INTRODUCTION

In its adoption of the Budget, the City Council recognizes that the appropriations approved for the operating and capital budgets are based upon estimates of municipal needs for the fiscal year. Therefore, in order to establish reasonable flexibility in the administration of the Budget, the following policies are adopted to provide necessary authority for the City Manager and Finance Director to administer the Budget during the course of the fiscal year in the light of varying conditions that may occur.

These policies are in addition and supplemental to any provisions contained in the California Government Code, Live Oak Municipal Code (Code), Personnel Rules and Regulations, the Final Budget Resolution and other documents relating to the Budget, as such provisions may apply to the administration of the Budget.

### DEFINITIONS

Appropriations (Operating and Capital Budgets): The term “Appropriations” means the amounts approved for expenditure by the City Council in its adoption of the Budget, together with subsequent “Supplemental Appropriations or Budget Amendments”.

Supplemental Appropriation: The term “Supplemental Appropriation” means an increase and/or decrease in an existing appropriation(s) in the City Council adopted Budget or a new appropriation(s).

Budget Modification: The term “Budget Modification” means an adjustment to operating and capital budget funding sources, pay schedules, job title allocations, changes in these Budget Policies, and other non-appropriation matters.

Fund Balance: The term “Fund Balance” means the estimated balance of a particular fund, as of the time an appropriation is made, considering estimated revenues, estimated expenditures, encumbrances, and such other obligations of the fund as may be appropriate.

### GUIDING PRINCIPLES FOR BUDGET DEVELOPMENT

The following Guiding Principles shall be a guide in Budget development:

1. A balance between public safety, infrastructure maintenance, and quality of life services is required to ensure a livable community;
2. A budget facing permanent revenue reductions, such as permanent or ongoing State takes of local revenue, must be sustainable into the future, not repeatedly balanced with one-time fixes such as transfers of reserves or set-asides;
3. Reducing funding for capital projects, or eliminating projects from the Capital Improvement Program in order to support operating activities, sacrifices the community’s long-term interests;

4. Compensation levels in line with the labor market for similar governmental agencies are needed to minimize staff turnover and maintain city productivity;
5. Additional revenue sources, such as grants and development related income, should be sought to augment city resources;
6. Quality economic development and strengthening the city's economic base through implementation of the adopted annual Community and Economic Development Action Plan should be promoted to expand the city's revenue base and provide a net resource gain;
7. Program cost recovery should be maximized, including General Fund indirect costs allocated to other funds, to reduce the need for program reductions;
8. Continuous improvement in technology, systems and equipment is needed to improve organizational efficiency.
9. The Budget must ensure administrative accountability, internal controls and long-term financial stability.

## **BUDGET ADMINISTRATION POLICIES**

### 1. Appropriations—Operations and Capital Budgets

Appropriations approved for the Operating Budget and Capital Budget Expenditure Accounts of the City's departments are based upon estimates of needs for the fiscal year for projected service level requirements under normal conditions and circumstances.

However, as a result of changing conditions, unanticipated needs, emergencies, the availability of unforeseen funding sources and like circumstances, it may be necessary during the course of the year to increase, reduce, eliminate or provide new funding.

Therefore, in administering the Budget, the City Manager shall have the authority to provide each department with sufficient funding to meet its needs so long as a decision to vary from approved appropriations does not exceed, except in the case of emergencies, the total resources estimated to be available to the affected municipal fund at the time of the decision.

### 2. Supplemental Appropriations

Whenever the City Manager determines that a proposed budgetary adjustment does not fall within the above policies, or that it would add new or substitute substantially different projects, equipment, or programs to those approved Operating Budget or Capital Budget expenditures, the City Manager shall submit the request to the City Council for approval.

### 3. Incorporation of Fee Schedule Adjustments

The City Manager shall have the authority to annually adjust fee schedules of any real time or other staff time based fee which is impacted by an increase in personnel compensation adjustments previously authorized and approved by the City Council without further City Council action. In addition, the Finance Director is authorized to incorporate annual changes in fees, such as annual increases or decreases based on changes in the Consumer Price Index (or other index), for index-based fees previously approved by the City Council.

#### 4. General Fund Reserves

The City shall maintain General Fund reserves at thirty percent (30%) of general fund appropriations (excluding non-department expenditures). Eighty percent (80%) of these reserves shall be designated for economic contingencies. The remaining twenty percent (20%) shall be unreserved and undesignated.

The economic contingency reserve provides for unexpected interruptions in cash inflows to the City. Economic contingencies may occur as a result of the state holding back on or altering tax disbursements, loss of sales tax receipts from major retailers moving out of the City, or a significant economic slowdown. This reserve will be utilized to cover the City's expenditures until a solution to the shortage is found.

Unreserved or undesignated reserves are General Fund balances that accumulate over time as result of revenues in excess of expenditures. This type of reserve is critical for cash flow purposes and protecting municipal operations.

If there are not sufficient funds available to maintain a 30% General Fund reserve, the City Manager shall recommend a target reserve percentage each fiscal year in the Annual Budget proposal.

#### 5. Special Purpose Designated Reserves

The City shall maintain special purpose designated reserves and segregate each special purpose reserve into a separate fund that accrues interest. The following special purpose reserves will be maintained:

Reserve for Petty Cash—The Petty Cash reserve will be maintained in the amount of \$1,020. The City Treasurer is authorized to increase/decrease this reserve amount based on the needs of the City's change and petty cash funds. Increases may not exceed \$1,000 without Council approval. All return on investments will accrue to the General Fund.

Reserve for City/County Major Fire Repairs—The Fire reserve will be funded with an initial amount of \$13,225 and will increase \$2,500 per year (\$1,250 from the City and \$1,250 from Sutter County). All return on investments will accrue to the General Fund. Transfers will be made to fund repairs to the fire station.

Reserve for General Plan Update-The General Plan Update reserve will be funded with an initial amount based on the balance of Fund 4 at the time of adoption of the FY 2013/2014 Budget and will be funded as of 6/30/2013. Transfers will be made to fund updates to the City's General Plan and any Related Studies.

Reserve for Other Post Employment Benefits (OPEB)—The OPEB reserve will be funded with an initial amount of \$250,000 and will increase each fiscal year based on actuarial studies and return on investments. Transfers will be made to the California Employees Retirement Benefit Trust as determined to be in the best interest of the City.

Reserve for Public Employment Retirement System (PERS)—The PERS reserve will be funded each fiscal year in an amount equal to one full year of retirement premiums. The

amount of the estimated retirement premiums will be calculated each fiscal year as part of the budget process and adopted in the annual Budget.

Reserve for Health Insurance—the Health reserve shall be funded each fiscal year in an amount equal to one full year of health insurance premiums. The amount of estimated health premiums will be calculated each fiscal year as part of the budget process and adopted in the annual Budget.

Reserve for Information Technology (IT)—The IT reserve for computers/software will be funded with an initial amount of \$100,000 and will increase each fiscal year based on return on investments. The IT reserve will be replenished to the initial amount of \$100,000 if the balance falls below \$100,000.

Reserve for Equipment Replacement—The Equipment reserve for vehicles, furniture, tools and other miscellaneous equipment will be funded with an initial amount of \$100,000 and will increase each fiscal year based on return on investments. The Equipment reserve will be replenished to the initial \$100,000 if the balance falls below \$100,000.

Reserve for Capital Facilities—The Capital Facilities reserve for maintenance, acquisition and construction of City facilities will be funded with an initial amount of \$500,000 and will increase each fiscal year based on five percent (5%) of general fund revenues (excluding interfund transfers) and return on investments.

If there are not sufficient funds available to maintain the Special Purpose reserves as listed above, the City Manager will recommend a target reserve percentage for each fund each fiscal year and include in the annual Budget proposal.

6. Appropriation/Expenditure of Reserve Funds

A four fifths (4/5) vote of the whole City Council is required for any appropriation and expenditure of funds from the designated, unreserved and undesignated General Fund reserves and the Special Purpose Reserves.

**DESIGNATED EXPENDITURE AUTHORITY**

1. Minor Expenditures—Within the fund limits established in the Operating Budget each fiscal year, the City Manager shall have the authority to approve minor expenditures, consistent with Live Oak's purchasing policies, of up to \$25,000 without action of the City Council.
2. Refunds and Reimbursements—The Finance Director is authorized to make refunds or reimbursements that may be owed to others who have deposited the funds for various purposes with the city, including, but not limited to, security deposits for use of public buildings or in-lieu fees paid to the city. No refund or reimbursement will exceed the total amount of the original fee or deposit paid to the city and will only be paid if all conditions relating to the fee or deposit have been met.
3. City Council Special Request Purchases—From time to time, the need arises to purchase incidental items on behalf of the City Council and staff, such as flowers or donations for ill employees, community members, memorials, or other small purchases outside the scope of

already budgeted expenditures. The City Manager is authorized to spend up to \$50 per purchase for such expenditures, not to exceed \$1,000 per year.

## **HUMAN RESOURCES POLICIES**

1. City Council Personal Computer Use—A Councilmember may borrow a City-owned personal computer and accessories during his or her term of office for city business use.
2. City Council Cell Phone and Internet Service Reimbursement—In order to facilitate city business communication through the use of technology, Councilmembers shall be reimbursed at a rate of \$25 per month for cell phone service.
3. City Council Conference Attendance—The City Manager may approve expenditures for City Council members to attend conferences each fiscal year within the limits established in the annual Budget.
4. City Manager Professional Development—The City Manager is authorized to join professional organizations and attend professional conferences as stated in his/her employment contract and within the limits of funds appropriated in the annual Budget and subject to the city's adopted travel and meal reimbursement policy.
5. City Council Business Expense—Each member of the City Council may seek reimbursement for normal business expenses for participation in events and activities directly resulting from service on the City Council (e.g. attending meetings as the designated representative of the Council or attendance at major community events expected to further goodwill between the City and various segments of the community) within the limits established in the annual Budget.
6. Employee Professional Development—The City Manager is authorized to approve membership in professional organizations and attendance at professional conferences for city employees where such membership or training is in the best interests of the city, is within the limits of funds appropriated in the annual Budget and is subject to the city's adopted travel and meal reimbursement policies.

## **FINANCIAL ADMINISTRATION POLICIES**

The City of Live Oak is a participating member of the Small Cities Organized Risk Effort (SCORE) and is subject to SCORE policies regarding claims settlements. SCORE's settlement authority for liability and workers' compensation claims are as follows:

### Liability:

Each "Participating Member Representative" to SCORE shall have settlement authority for its claims within the banking layer. The banking layer is the first \$25,000 per claim risk layer.

The SCORE Executive Committee shall have authority to settle claims within the banking layer, even without the "Participating Member Representative's" approval, but only after notice of such intent is given to the "Participating Member Representative" experiencing the claim.

The Claims Adjuster shall have authority up to \$5,000 in excess of that which has already been paid or authorized to settle claims.

The Board of Directors retains unto itself the authority to approve settlement of all other claims.

If settlement of a claim requires approval by the Board, except for the fact that the Board will not have a regularly scheduled Board meeting sufficiently early enough to take action on a settlement offer, the Executive Committee may authorize settlement, but only after the President determines that the settlement opportunity will not exist until the next regularly scheduled Board meeting and the settlement is not sufficiently controversial to justify the time and expense required to call a special Board Meeting. Such action by the Executive Committee will be reported at the next Board meeting.

#### Workers' Compensation:

Each "Participating Member Representative" to SCORE shall have settlement authority for its claims within the banking layer. The banking layer is the first \$25,000 per claim risk layer.

The Executive Committee shall have authority to settle claims within the banking layer, even without the "Participating Member Representative's" approval, but only after notice of such intent is given to the "Participating Member Representative" experiencing the claim.

The Board of Directors retains unto itself the authority to approve settlement of all other claims.

If a settlement of a claim requires approval by the Board, except for the fact that the Board will not have a regularly scheduled Board meeting sufficiently early enough to take action on a settlement offer, the Executive Committee may authorize settlement but only after the President determines that the settlement opportunity will not exist until the next regularly scheduled Board meeting and the settlement is not sufficiently controversial to justify the time and expense required to call a special Board Meeting. Such action by the Executive Committee will be reported at the next Board meeting.

For the purposes of this section, settlement shall include "stipulations to a permanent disability rating" as well as "compromise and releases".

SCORE consults with Legal Counsel on all claims and settlements.

## GLOSSARY OF BUDGET TERMINOLOGY AND ACRONYMS

**Accounting System-** The total structure of records and procedures which identify record, classify, summarize and report information on the financial position and results of operations of a government.

**Adopted Budget-** Revenues and appropriations approved by the City Council in June for the following fiscal year.

**Agency-** The Live Oak Redevelopment Agency.

**Allocated Costs-** An expense charged by one department/division to another for services performed or expenditures of a general nature which are charged to one main account and allocated to other departments/divisions by a specified formula.

**Appropriation-** An authorization made by the City Council or Agency Board which permits the City or Agency, respectively, to incur obligations and to make expenditures of resources.

**Assessed Valuation-** A value established by the County Assessor which approximates fair market value of real or personal property. By state law, one hundred percent of the property value is used for determining the basis of levying property taxes.

**Assessments-** A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

**Authorized Positions-** The number of full time and permanent part time staff identified within a division or program measures on a full time equivalent (FTE) basis.

**Bonds-** A written promise to pay a sum of money on a specific date at a specified interest rate.

**Budget-** A financial plan for a specified period of time (fiscal year or years) that matches all planned revenues and expenditures with various municipal services.

**Budget Amendment-** A legal procedure utilized by the City Manager and Finance Director to revise a budget appropriation. Adjustments to expenditures within or between departmental budgets may be accomplished administratively.

**CAFR-** Comprehensive Annual Financial Report, which includes the City's annual independent audit, management discussion and analysis and statistical trends.

**CIP (Capital Improvement Program) -** Annual appropriations in the City's budget for capital improvement projects such as street or park improvements, building construction

and various kinds of major facility maintenance. They are often multi-year projects which require funding beyond the one year period of the annual budget.

**Capital Outlay-** Expenditures relating to the purchase of furniture, land, vehicles, computers and equipment.

**Certificate of Participation (C.O.P)** - Provides long term financing through a lease, installment of sale agreement or loan agreement.

**CFD-** Community Facilities District.

**COLA-** Cost of living adjustment.

**Consumer Price Index (CPI)** - A statistical measure of price levels provided by the U.S. Department of Labor signifying the cost of living and economic inflation.

**Contingency-** A budgetary reserve set aside for emergency or unanticipated expenditures, revenue shortfall and/or unknown expenditure, such as those for pending legal settlements.

**Cost Recovery-** The establishment of user fees which are less than or equal to the full cost of providing services.

**Debt Service-** The payment of principal and interest on borrowed funds such as bonds.

**Debt Service Fund-** A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Sometimes referred to as a Sinking Fund.

**Department-** A major administrative segment of the City which indicates overall management responsibility for an operation or a group of related operations within a functional area.

**Designated Fund Balance-** A portion of fund balance set aside to pay for special programs or expenditures in a future period.

**Division-** A unit of organization which reports to a department.

**Encumbrance-** An amount of money committed for the payment of goods and services not yet received or paid for.

**Enterprise Fund-** A fund established to account for activities that are financial and operated in a manner similar to private business enterprises, in which cost of providing services are fully recovered through user fees.

**Estimated Budget or Estimated Year End-** The status of appropriations between July 1 and June 30. Includes the adopted budget, budget amendments, prior year encumbrances, approved carry forwards and transfers between objects, divisions and departments.

**Estimated Revenue-** The amount of revenue expected in some future period.

**Expenditure-** Utilizations of fund resources. Expenditures include operating expense, debt service and capital overlays.

**Expenditure Category-** A basis for distinguishing types of expenditures. The major expenditure categories used by the City are salaries and benefits, supplies and services, capital overlay, debt service and capital projects.

**Full Time Equivalent (FTE) -** Part time and hourly positions expressed as a fraction of full time positions. Example: 3 positions working  $\frac{1}{2}$  time equals 1  $\frac{1}{2}$  FTE's.

**Fund-** A fiscal and accounting entity for which the recording of financial transactions is made for the purpose of carrying on specific activities in accordance with the requirements placed upon the use of financial resources.

**Fund Balance-** The net effect of assets less liabilities at any given point in time.

**FY (Fiscal Year) -** A twelve month time period signifying the beginning and ending period for recording financial transactions. The City has specified July 1 through June 30 for its fiscal year.

**GAAP-** Generally Accepted Accounting Principles.

**GASB-** Governmental Accounting Standards Board

**General Fund-** The fund used to account for the major operating revenues and expenditures of the City, except for those resources that are required to be accounted for in another fund category. General Fund revenues are derived primarily from property, sales and other taxes and assessments and are used to pay for tax supported services such as park maintenance, pool, fire and police.

**General Government-** A grouping of administrative departments (Administration, Finance, Community Development, Building and City Attorney) that support the operating departments which provide direct services to the public.

**Goals-** Tasks or projects which identify the focus of a program's activities within the budget year. These are presented to provide the reader what can be expected based upon the resources allocated to a particular division or program.

**Grants-** Contributions of cash or other assets from another governmental agency to be used or expended for a specified purpose, activity or facility.

**Gross-** Amount prior to any deductions.

**Impact and Capacity/Connection Fees-** These are fees paid by applicants and generated by new development for the purpose of completing road, water, sewer, storm drain, police, fire, public works and general government capital improvements.

**Infrastructure-** A substructure or underlying foundation on which the continuance or growth of a community is dependent; such as streets, sidewalks, medians, sewer and water systems and storms drains.

**Interfunds Transfers-** Movement of money from one fund to another within the City of Live Oak.

**Intergovernmental Revenue-** Grants, entitlements and cost reimbursements from another federal, state or local government agency.

**Key Result Areas-** Critical areas of City wide or departmental organizational performance where positive results must be achieved from the organization to reach its goals.

**Long Term Debt-** Debt with a maturity of more than one year after the date of issue.

**Mission Statement-** A broad direction based on the need of the community. A mission is general and timeless; it is not concerned with a specified achievement in a given time period.

**Net-** Amount after consideration of any adjustments.

**Objectives-** Statements of measurable results to be accomplished with a specified time frame. Objectives support long term goals.

**Operating Budget-** A financial plan for the provision of direct services and support functions that provide basic government services. The operating budget contains appropriations for such expenditures as salaries, benefits, services, supplies, capital outlay and debt service. It does not include Capital Improvement or Special Project expenditures.

**Performance Measurement-** The performance measures provide an indicator of the amount of work performed or measures the quality of effectiveness of work performed by a department or program from year to year.

**PERS-** Public Employees Retirement System.

**Position Classification-** Includes job titles, job grades and job families for an overall job level.

**Program-** A unit or organization which reports and is an activity of a division.

**Property Tax Appropriation-** The allotment of direct taxes on the basis of assessed values.

**Proposition 4/GANN Initiative Limit-** The City is required, under Article XIII.B of the State Constitution to limit appropriations from proceeds of taxes. The annual appropriation limit is based on the data received from the State, including various growth measures such as population, CPI and non-residential construction changes.

**Reserve-** An account used to designate a portion of the fund balance for a specific future use and which is, therefore, not available for general appropriation.

**Revenue-** Increases in fund resources. Revenues include income from user fees, taxes, permits, licenses, interest earnings and other sources.

**Revenue Enhancements-** Any action that increases current revenue sources or creates new ones.

**Revised Budget-** The Adopted Budget plus/minus any mid-year City Council or Agency Board actions.

**Secured-** Debt obligation guaranteed by the pledge of assets or other collateral.

**Self-Supporting Activity-** An enterprise activity where all service costs (including principal and interest debt payments) are covered solely from the earnings of the enterprise.

**Subsidy-** Supplemental resources provided to ensure adequate funding when anticipated expenditures exceed revenues.

**Taxes-** Compulsory charges levied by a government to finance services performed for the common benefit. This term does not include specific charges made against particular person or property for current or permanent benefits, such as assessments. Neither does the term include charges for services rendered only to those paying such charges (i.e., building permits, engineering fees, facility rentals)

**TOT (Transient Occupancy Tax) -** A tax levy imposed on the occupancy of a City hotel or motel for a period of less than 30 days.

**Unsecured-** Debt obligation not backed by the pledge or specific collateral.

**User Fees-** Fees charged to users of a particular service provided by the City. Fees are established based upon cost recovery policy decisions that may reviewed on an annualized basis.

**Utilities-** A public service such as sewer, water or street lights. Also used to account for a program's expenditures for services such as sewer, water, street lights, collection, etc.

**Utility Rolls-** Utility property assessed by the State Board of Equalization.

**Workload Statistics-** The number or percentage of work completed or performed that can be measured using numerical methodology.

### OTHER AGENCIES

<b>PMIA</b>	<b>Pooled Money Investment Account</b>
<b>HUT</b>	<b>Highway Users' Tax</b>
<b>LAIF</b>	<b>Local Agencies Investment Fund</b>
<b>SCO</b>	<b>State Controller's Office</b>