



**Fiscal Year 2018-19**

**Fund Summary**

**and**

**Appropriation Limit Calculation**



June 15, 2018

TO: The Honorable Mayor and Members of the City Council

FROM: Joe Aguilar, Interim City Manager

SUBJECT: Budget Message for Fiscal Year 2018-19

On behalf of the City's management, we are pleased to submit the City of Live Oak's Budget for Fiscal Year 2018-19. The Budget reflects the policies, goals, programs and service priorities the City Council is committed to providing the residents of Live Oak.

The Budget for Fiscal Year 2018-19 in regards to normal city operations remains a status quo budget. The budget does not contain any requests for additional staff positions nor new programs. The operational budget works to strengthen staff work at improving and refining the city's facilities and community programs. We remain mindful of the need to use great care with the tax dollars entrusted to us. The Budget anticipates General Fund expenditures exceeding revenues by \$257,114 with the balance covered by undesignated cash reserves carryover from prior years. As in past years, unanticipated revenue and/or operational adjustments throughout Fiscal Year 2018-19 may reduce or eliminate the anticipated use of our cash reserves.

The largest General Fund expenditures continue in the areas of public safety. Fire service costs began to level out in the prior year and for Fiscal Year 2018-19 contains our first lease payment on our new fire engine which will be delivered this Fall. This past year the City experienced budget savings on its police service contract with Sutter County because the County had several patrol positions vacant and those savings were passed onto the City. The County hopes to be fully staffed in the coming months and our police budget provides for full staffing.

Included in this year's budget is a requested allotment to sell off surplus City parcels and use those proceeds to acquire parcels along the Highway 99 Corridor. The funding and spending of \$500,000 is shown in the General Fund and provides for a significant push to bring economic stimulus to our business sector along the highway.

The other significant outlay budgeted in FY 2018-19 earmarks \$895,000 to rehabilitate and replace our "P" Street Lift Station. The lift station is over 50 years and old and is significantly under capacity. This item is the most expensive feature of our sewer system outside the treatment plan. The Sewer Fund has accumulated significant one-time staff savings over the past year which will be used to pay for this work on the lift station. Even after spending money for the lift station, the Sewer Fund will continue to have a strong cash reserve. There are also small capital items scattered throughout the budget for building and facility repairs and upgrades.

The City will continue to set aside funding and keep idle cash reserves for public improvements to be done in conjunction with the Highway 99 street widening. The City already spent over \$500,000 for the undergrounding of PG&E utilities. The City gathered a total of \$3.9 million toward this portion of the Highway project. More costs are to be expected in the upcoming years.

Your management remains proud of the services offered to the residents of Live Oak by a small and dedicated workforce. Live Oak employees provide exemplary service on a daily basis. The accompanying pages summarize our projected revenue and expenditures for the various City of Live Oak funds that comprise the Budget. On behalf of our entire team, we are honored to serve the residents of the City of Live Oak and appreciate the ongoing support of the City Council.

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read "Joe Aguilar", written in a cursive style.

Joe Aguilar, Interim City Manager



**Fiscal Year 2018-19  
Appropriation Limit**

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

Population % Change	Changes	
Population 1/1/2017	8,636	
Population 1/1/2018	8,781	
Percent Change from 2017 to 2018	1.68%	1.0168

Per Capita Personal Income  
(Provided by the California State Department of Finance)

Per Capita "Cost of Living" Change	3.67%	1.0367
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Growth Factor		
Population Change X Per Capita Personal Income Change		
	1.0367 x 1.0168 =	1.0541

Fiscal Year 2018-19 Appropriation Limit Calculation

Fiscal Year 2016-17 Appropriation Limit	\$ 4,730,338
Growth Factor	1.0541
<b>2018-19 Appropriation Limit</b>	<b><u><u>\$ 4,986,279</u></u></b>



**Fiscal Year 2018-19**  
 Appropriations Subject to the  
 Appropriation Limit

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

**General Fund "Tax Revenue" Appropriations Subject to the Limit**

Secured Property Taxes	\$ 640,500	
Unsecured Property Taxes	36,000	
Homeowners Property Tax Relief	10,600	
Property Tax In Lieu of Vehicle License Fees	861,908	
Property Taxes Other	29,000	
General Sales and Use Tax	365,000	
Prop 172 Public Safety Augmentation	32,240	
Excise Tax	117,000	
Business License	41,000	
PG&E Franchise Fee	64,500	
Cable TV Franchise Fee	52,400	
Recology Franchise Fee	83,700	
Transfer Tax	18,000	
VLF Motor Vehicle In Lieu	4,900	
State Mandated Cost Reimbursement	1,000	
Vehicle Code Fines	600	
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General Fund Portion Subject to the Limit		\$ 2,358,348
(Exclude fees and permits designed to recover costs)		

**Special Revenue Funds "Tax Revenue" Appropriations**

14 Streets & Roads Gas Tax	\$ 145,400	
15 Transportation Tax Non Transit	842,600	
17 COPS Fund	100,100	
20 Street Light Assessment	158,400	
21 Mello Roos CFD 92-1	154,100	
22 Fire Benefit Assessment	118,200	
23 Mello Roos Fire CFD 2004-1	99,400	
24 Mello Roos Police CFD 2004-1	270,600	
25 Mello Roos Animal Services CFD 2004-1	10,000	
26 Mello Roos Street Lighting CFD 2004-1	31,100	
27 Mello Roos Parks & Recreation CFD 2004-1	124,000	
28 Mello Roos Storm Drain CFD 2004-1	129,200	
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Special Revenue Portion Subject to the Limit		\$ 2,183,100

**Total Appropriations Subject to the Limit**

**\$ 4,541,448**

**City of Live Oak  
Fund Balance Summary By Fund  
Fiscal Year 2018-19**



Fund #	Fund Name	Projected Fund Balance 6/30/2018	Proposed Revenues FY2018-19	Resources Available FY2018-19	Proposed Expenditures FY2018-19	Estimated Fund Balance 6/30/2019
10	General Fund	\$ 4,380,278	\$ 3,663,848	\$ 8,044,126	\$ 3,920,962	\$ 4,123,164
12	*Water Enterprise	319,251	848,800	1,168,051	1,017,500	150,551
13	*Sewer Enterprise	3,833,692	2,335,000	6,168,692	3,312,780	2,855,912
14	Streets - Gas Tax	284,830	386,900	671,730	145,400	526,330
15	TDA Transportation Tax	827,312	413,300	1,240,612	842,600	398,012
05	Capital Project Fund	0	0	0	0	0
16	Traffic Safety	(694)	3,500	2,806	2,800	6
17	COPS	266,074	102,100	368,174	100,100	268,074
18	Sidewalk Improvement	17,745	0	17,745	17,300	445
20	Street Lighting	120,275	59,800	180,075	158,400	21,675
21	CFD 92-1 Mello Roos	191,810	129,100	320,910	154,100	166,810
22	Fire Assessment	6,820	118,200	125,020	118,200	6,820
23	Fire CFD 2004-1	(689)	100,100	99,411	99,400	11
24	Police CFD 2004-1	(440)	271,100	270,660	270,600	60
25	Animal Control CFD 2004-1	(5,633)	15,700	10,067	10,000	67
26	Street Lighting CFD 2004-1	8,306	16,500	24,806	31,100	(6,294)
27	Rec/Pool CFD 2004-1	7,779	124,000	131,779	124,000	7,779
28	Drainage CFD 2004-1	112,423	17,400	129,823	129,200	623
30	Parks AB1600	53,467	5,600	59,067	42,000	17,067
31	Community Ctr AB1600	205,587	3,300	208,887	202,000	6,887
32	Gov't Serv PW AB1600	18,239	1,400	19,639	10,900	8,739
33	Gen Gov't AB1600	340,204	4,880	345,084	325,200	19,884
34	Police AB1600	156,521	2,450	158,971	149,000	9,971
35	Fire AB1600	119,448	4,250	123,698	100,700	22,998
36	Roads/Signals AB1600	12,890	10,100	22,990	1,200	21,790
39	Flood Control AB1600	2,013	0	2,013	2,000	13
40	State Grant Fund	0	0	0	0	0
50	Water Connection Fees	300,295	21,100	321,395	235,000	86,395
51	Sewer Connection Fees	451,626	12,600	464,226	449,000	15,226
52	Drainage Connection Fees	77,786	8,600	86,386	81,000	5,386
67	13-CDBG-8933	0	562,200	562,200	562,200	0
84	11-HOME-7661 OOR & FTHB	0	0	0	0	0
85	13-HOME Maple Park Phase 2	0	0	0	0	0
90	CDBG HR Program Income	54,508	71,000	125,508	71,000	54,508
92	HOME Program Income	54,393	50,000	104,393	50,000	54,393
95	CDBG GA Program Income	71,068	50,000	121,068	4,000	117,068
		<b>\$ 12,287,184</b>	<b>\$ 9,412,828</b>	<b>\$ 21,700,012</b>	<b>\$ 12,739,642</b>	<b>\$ 8,960,370</b>

\* Fund Balance amounts shown for Water and Sewer Enterprise Funds represent cash held by that fund.





**Fiscal Year 2018-19**

**General Fund Summary**

**General Fund Revenue Detail**

**and**

**General Fund Expenditure Detail**



**City of Live Oak  
General Fund 10  
Budget Fiscal Year 2018-19**

<b>Dept No.</b>	<b>Department Totals</b>	<b>Actual Expenditure FY 2016-17</b>	<b>Adopted Budget FY 2017-18</b>	<b>Actuals Thru FY 2017-18</b>	<b>Projected FY 2017-18</b>	<b>City Council Adopted FY 2018-19</b>
1050	Police Services	754,427	888,831	217,928	705,937	792,100
1045	Fire Services	439,565	481,400	324,678	434,900	594,862
1055	Animal Control Services	75,268	89,200	44,296	89,116	104,600
1015	Community Development	211,780	248,132	150,453	228,700	292,000
1020	Building Inspection	177,411	196,165	139,821	181,735	233,500
1025	Engineering	55,581	47,900	7,231	38,700	46,000
1005	Administrative Services	213,060	247,473	189,282	419,233	307,100
1010	Finance Services	184,892	183,476	134,522	188,200	203,300
1065	Economic Development	31,078	25,000	14,561	31,500	542,700
1030	Parks Operations	106,457	173,130	125,163	182,844	204,700
1035	Recreation Services	217,434	179,168	176,287	232,309	205,700
1040	Pool Operations	70,680	117,855	55,364	89,800	135,400
1032	Facility Maintenance	196,422	43,100	47,838	63,700	55,400
1000	City Council	130,220	131,052	75,945	119,407	131,800
1060	City Attorney	61,641	60,700	51,229	74,200	71,800
	<b>Subtotals</b>	<b>2,925,916</b>	<b>3,112,582</b>	<b>1,754,599</b>	<b>3,080,281</b>	<b>3,920,962</b>
<b>Total General Fund Revenues</b>		<b>2,825,838</b>	<b>2,786,200</b>	<b>1,565,173</b>	<b>2,844,154</b>	<b>3,663,848</b>
<b>Revenues Over Expenditures</b>		<b>(100,078)</b>	<b>(326,382)</b>	<b>(189,425)</b>	<b>(236,127)</b>	<b>(257,114)</b>



**City of Live Oak  
General Fund 10  
Revenue Estimates**



Description	Actual Revenues FY 2015-16	City Manager Recommend FY 2014/2015	City Manager Recommend FY 2014/2015	Actual Revenues FY 2016-17	City Council Adopted FY 2017-18	Actuals Thru Mar FY 2017-18	Projected Thru Jun FY 2017-18	Estimated Revenues FY 2018-19
<b>GENERAL FUND REVENUES</b>								
4101 Secured Property Taxes	537,180	525,000	540,750	607,504	621,600	338,130	610,000	640,500
4103 Unsecured Property Taxes	36,046	37,000	38,110	37,249	38,300	33,142	34,532	36,000
4107 Homeowners Exemption	10,623	9,000	9,270	7,046	10,600	3,468	10,600	10,600
4111 Property Tax In Lieu Veh Fees	769,369	726,000	747,780	788,703	795,600	414,378	828,758	861,908
4113 General Sales and Use Tax	268,859	225,000	231,750	294,027	312,000	199,150	345,000	365,000
4115 Prop 172 Sales Tax	28,622	24,000	24,720	31,353	31,200	18,875	31,000	32,240
4117 Prop Tax In Lieu Sales Tax	40,580	90,000	92,700	35,854	58,000	0	0	0
Property Tax Other	0			0	0	0	18,220	29,000
4137 Excise Tax	72,385			6,586	12,000	8,707	40,831	117,000
Total Taxes	<u>1,763,664</u>	<u>1,636,000</u>	<u>1,685,080</u>	<u>1,808,323</u>	<u>1,879,300</u>	<u>1,015,851</u>	<u>1,918,941</u>	<u>2,092,248</u>
4131 Business License	45,043	40,000	40,000	40,138	43,000	29,373	39,200	41,000
4132 State Required Fees	210			188	300	741	1,000	1,000
4134 Plan Check, Eng & Planning	33,636	25,000	25,750	8,089	12,000	8,222	40,000	40,800
4135 Building Permit Fees	114,099	50,000	75,000	54,210	60,000	55,684	97,000	185,000
4136 Plan Review Fees Building	65,901	20,000	20,600	8,541	10,000	18,036	35,000	38,000
4141 Plan Retention Fees	4,424	1,000	1,030	2,664	3,500	2,048	4,800	4,900
4143 Variance Use Permit Fees	16,143	1,500	1,545	8,727	8,000	5,078	12,000	14,000
4145 Code Enforcement Fees	3,045	1,500	1,500	25,982	12,000	0	0	4,000
Total Licenses, Fees, Permits	<u>282,501</u>	<u>139,000</u>	<u>165,425</u>	<u>148,539</u>	<u>148,800</u>	<u>119,182</u>	<u>229,000</u>	<u>328,700</u>
4147 PG&E Franchise Fee	53,064	48,500	48,500	54,710	57,000	733	63,200	64,500
4149 Cable TV Franchise Fee	47,969	46,000	46,000	38,000	51,000	38,515	51,400	52,400
4151 Recology Franchise	65,322	42,000	42,000	79,780	78,000	41,057	82,100	83,700
Total Franchise Fees	<u>166,355</u>	<u>136,500</u>	<u>136,500</u>	<u>172,490</u>	<u>186,000</u>	<u>80,306</u>	<u>196,700</u>	<u>200,600</u>
4119 Property Transfer Tax	11,536	10,000	10,300	13,236	14,000	10,130	16,500	18,000
4123 VLF Motor Vehicle In Lieu	3,828	3,000	3,000	4,005	4,000	4,546	4,781	4,900
4125 State Mandated Cost Reimb	30,781	2,000	2,000	-	1,000	1	0	1,000
4127 Vehicle Code Fines	3,454	1,000	1,000	2,414	3,500	415	600	600
4129 Fish and Game	270	100	100	469	300	0	0	0
Total Intergovernmental	<u>49,869</u>	<u>16,100</u>	<u>16,400</u>	<u>20,125</u>	<u>22,800</u>	<u>15,092</u>	<u>21,881</u>	<u>24,500</u>

**City of Live Oak  
General Fund 10  
Revenue Estimates**



Description	Actual Revenues FY 2015-16	City Manager Recommend FY 2014/2015	City Manager Recommend FY 2014/2015	Actual Revenues FY 2016-17	City Council Adopted FY 2017-18	Actuals Thru Mar FY 2017-18	Projected Thru Jun FY 2017-18	Estimated Revenues FY 2018-19
<b>GENERAL FUND REVENUES cont.</b>								
4155 Copies	141	300	300	7	100	8	54	100
4157 Caltrans Reimbursement	1,467	1,400	1,400	1,467	1,600	1,101	2,900	3,000
4159 Fire Department Rent	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
4163 Major Repair Reimb Fire Dept	0	1,250	1,250	0	500	0	0	0
4165 Administrative Fee	36,888	25,000	25,750	22,787	28,000	19,782	26,400	26,900
4201 Swimming Pool Fees	9,752	7,000	7,210	11,866	11,000	5,108	8,800	9,000
4203 Recreation Special Events	874	1,000	1,000	335	1,000	1,418	2,600	2,700
4205 Swim Lessons/Fees	4,214	2,000	2,000	4,338	4,000	1,030	5,700	5,800
4207 Youth Basketball	3,489	2,700	2,700	3,734	3,900	3,969	4,000	4,100
4209 Mens Basketball	6,050	2,300		4,500	6,500	0	5,800	5,900
4211 Adult Aerobic Classes	6,267	6,000	6,180	6,425	7,000	2,829	3,800	3,900
4212 Adult Soccer	10,383	4,000	4,000	9,130	12,000	2,300	4,585	4,700
4213 Tennis Lessons	640	2,000	2,000	120	0	180	520	500
4214 Youth Soccer	8,101	4,000	4,000	10,546	10,500	10,350	13,800	14,100
4216 Wrestling Program	2,903	3,500	3,500	4,840	5,000	1,425	2,925	3,000
4219 Scholarship Program	8,925	5,000	5,150	8,387	9,500	0	11,530	11,800
Total Charges for Services	<u>101,294</u>	<u>68,650</u>	<u>67,640</u>	<u>89,682</u>	<u>101,800</u>	<u>50,699</u>	<u>94,614</u>	<u>96,700</u>
4169 Interest Earnings	26,939			11,446	37,000	10,577	27,000	32,000
Total Use of Money	<u>26,939</u>	<u>0</u>	<u>0</u>	<u>11,446</u>	<u>37,000</u>	<u>10,577</u>	<u>27,000</u>	<u>32,000</u>
4161 Rents & Royalties	37,774			33,725	35,000	29,725	39,600	40,400
4167 Miscellaneous Income	198,212			281,266	140,000	57,801	61,000	100,000
4171 Sale of Fixed Assets	0			0	500	0	0	0
4173 Cash Over/Short	15			0	0	209	300	0
FEMA Reimbursement 2017	0			0	0	0	7,518	0
Land sales surplus parcels	0			0	0	0	0	500,000
4604 Donations	0			5,000	0	0	0	0
Total Other Revenues	<u>236,001</u>	<u>0</u>	<u>0</u>	<u>319,991</u>	<u>175,500</u>	<u>87,736</u>	<u>108,418</u>	<u>640,400</u>
4303 Legal Cost Transfer	49,695			56,075	62,000	50,326	67,100	69,800
4305 Finance Cost Transfer	45,005			100,539	90,000	75,982	101,300	104,200
4309 General Govt Cost Transfer	87,245			57,760	62,000	56,022	74,700	70,400
4311 Engineering Cost Transfer	17,270			30,901	21,000	3,401	4,500	4,300
Total Revenue Transfers	<u>199,215</u>	<u>0</u>	<u>0</u>	<u>245,275</u>	<u>235,000</u>	<u>185,731</u>	<u>247,600</u>	<u>248,700</u>
<b>TOTAL GENERAL FUND</b>	<u><b>2,825,838</b></u>	<u><b>2,416,057</b></u>	<u><b>2,797,517</b></u>	<u><b>2,815,871</b></u>	<u><b>2,786,200</b></u>	<u><b>1,565,173</b></u>	<u><b>2,844,154</b></u>	<u><b>3,663,848</b></u>

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



Acct #	Description	Actual Expenditure FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2017-18	Projected FY 2017-18	City Council Adopted FY 2018-19
5001	Salaries Elected 80% of 5 Members	\$ 18,498	\$ 17,503	\$ 11,814	\$ 15,800	\$ 17,500
5013	Social Security	735	1,085	453	600	1,100
5015	Medicare	172	254	106	100	300
5019	Workers Compensation	736	744	536	700	800
5021	Retirement PERS City	1,585	1,588	1,262	1,700	1,600
5023	Retirement PERS Employee	840	840	630	800	800
5025	Health Insurance	60,428	65,354	44,397	59,200	65,400
5027	Dental Insurance	3,438	2,666	2,503	3,300	2,700
5029	Vision Insurance	839	545	442	600	500
5031	Life Insurance	635	673	499	700	700
	<b>Total Salaries &amp; Benefits</b>	<b>87,906</b>	<b>91,252</b>	<b>62,642</b>	<b>83,500</b>	<b>91,400</b>
5319	Small Tools and Equipment \$600 IPADS repairs n replacements	1,441	1,300	0	1,300	1,300
5323	Communications \$14,000 Acela Lic Council mtgs \$1,500 Cell Phones 5 Members \$25/Mo \$2,300 data IPADS 5 members \$38/mo \$800 Misc licenses annual fees	21,077	20,100	3,039	18,100	18,600
5331	Travel, Lodging & Meals \$1,000 per City Council Member \$400 Mileage Reimbursements	6,384	5,400	2,407	3,200	5,400
5335	Professional Development \$1000 Per councilmember	5,360	5,000	657	4,607	5,000
5341	Professional Services \$1,200 Tech Services agmt \$1,000 Misc services and allocations	1,466	1,600	1,632	2,200	2,300
5343	Liability Insurance	2,813	2,900	2,871	2,900	3,000
5349	Fidelity Insurance	19	100	19	0	100
	<b>Total Services and Supplies</b>	<b>38,560</b>	<b>36,400</b>	<b>10,625</b>	<b>32,307</b>	<b>35,700</b>
5507	Appropriation for Contingency	-	-	-	-	-
	<b>Total Debt Service &amp; Conting</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
5705	Capital Projects	-	-	-	-	-
	<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
5901	Interfund Transfer	-	-	-	-	-
5903	Legal Cost Transfer	971	900	730	1,000	1,300
5905	Finance Cost Transfer	1,760	1,300	1,117	1,500	2,000
5909	General Government Transfer	1,023	1,200	831	1,100	1,400
	<b>Total Interfund Transfers</b>	<b>3,754</b>	<b>3,400</b>	<b>2,678</b>	<b>3,600</b>	<b>4,700</b>
	<b>Departmental Grand Total</b>	<b>\$ 130,220</b>	<b>\$ 131,052</b>	<b>\$ 75,945</b>	<b>\$ 119,407</b>	<b>\$ 131,800</b>

**City of Live Oak  
General Fund 10  
Departmental Expenditures 1005 - Administration**



Acct #	Description	Actual Expenditure FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2017-18	Projected FY 2017-18	City Council Adopted FY 2018-19
5003	Salaries Permanent	\$ 87,519	\$ 116,781	\$ 89,281	\$ 282,900	\$ 118,500
5005	Part-Time Wages <i>Mgmt Intern 800 hrs</i>	2,235	7,500	770	1,000	15,000
5011	Car Allowance	2,571	2,550	1,896	2,500	2,600
5013	Social Security	4,861	6,209	5,225	6,800	6,300
5015	Medicare	1,305	1,690	1,346	1,700	1,700
5017	Unemployment Insurance	543	608	1,306	1,700	600
5019	Workers Compensation	3,795	4,953	1,945	2,500	5,000
5021	Retirement PERS City	9,586	9,600	9,074	11,800	9,700
5023	Retirement PERS Employee	4,458	4,689	3,435	4,500	4,700
5025	Health Insurance	16,809	14,041	14,134	18,400	14,000
5027	Dental Insurance	1,200	1,446	916	1,200	1,400
5029	Vision Insurance	272	311	168	200	300
5031	Life Insurance	150	235	224	300	200
	<b>Total Salaries &amp; Benefits</b>	<b>135,305</b>	<b>170,613</b>	<b>129,719</b>	<b>335,500</b>	<b>180,000</b>
5301	Office Supplies	4,083	3,000	2,854	3,800	3,900
5303	Operating Supplies	1,062	1,100	1,173	1,400	1,200
5309	Safety Items	114	200	202	300	300
5311	Repair & Maintenance	0	1,000	29	1,000	1,000
5313	Repair & Maint Buildings	0	1,000	0	1,000	1,000
5317	Maint & Service Contracts	149	300	0	300	300
5319	Small Tools and Equipment	129	500	837	2,825	2,000
5321	Rents & Leases	8,917	8,500	6,433	8,600	8,900
5323	Communications	2,756	3,500	2,726	4,481	4,600
5325	Advertising	5,340	5,500	3,512	4,000	4,100
5327	Postage	3,764	4,000	3,535	3,800	3,900
5329	Printing & Copying	431	400	252	490	500
5331	Travel, Lodging & Meals	1,773	6,000	2,534	3,377	3,500
5333	Dues & Subscriptions	8,475	9,000	17,642	17,700	13,000
5335	Professional Development	1,362	6,500	3,720	5,000	6,500
5337	Licenses & Permits	255	900	860	860	900
5339	Utilities	1,508	0	0	0	0
5341	Professional Services <i>Labor Agmt Services \$20K</i> <i>Human resources outsourcing \$20K</i>	10,786	13,000	2,676	13,000	53,000
5343	Liability Insurance	5,204	5,400	5,289	5,300	5,500
5345	Property & Equip Insurance	1,554	1,600	1,690	1,700	1,800
5353	Special Departmental Expense <i>Consolidated election costs \$5K</i>	0	0	0	0	5,000
5349	Fidelity Insurance	57	60	57	100	100
	<b>Total Services/Supplies</b>	<b>57,718</b>	<b>71,460</b>	<b>56,021</b>	<b>79,033</b>	<b>121,000</b>
5501	Principal	16,000	0	0	0	0
5503	Interest	520	0	0	0	0
	<b>Total Debt &amp; Contingency</b>	<b>16,520</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5903	Legal Cost Transfer	1,281	2,100	1,380	1,800	2,400
5905	Finance Cost Transfer	2,236	3,300	2,162	2,900	3,700
	<b>Total Interfund Transfers</b>	<b>3,517</b>	<b>5,400</b>	<b>3,542</b>	<b>4,700</b>	<b>6,100</b>
	<b>Departmental Grand Total</b>	<b>\$ 213,060</b>	<b>\$ 247,473</b>	<b>\$ 189,282</b>	<b>\$ 419,233</b>	<b>\$ 307,100</b>

\*\*Beginning FY 2016-17 City Hall Utilities are being charged to Facility Maint. Dept. #1032

**City of Live Oak**  
**General Fund 10**  
**Departmental Expenditures 1010 - Finance**



Acct #	Description	Actual Expenditure FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2017-18	Projected FY 2017-18	City Council Adopted FY 2018-19
5003	Salaries Permanent	\$ 9,439	\$ 19,977	\$ 7,472	\$ 9,700	\$ 21,000
5005	Salaries Extra Help	9,721	0	7,197	9,400	0
5011	Car Allowance	121	120	81	100	100
5013	Social Security	1,142	1,246	918	1,200	1,300
5015	Medicare	267	291	215	300	300
5017	Unemployment Insurance	179	174	174	200	200
5019	Workers Compensation	266	854	580	800	900
5020	CalPers Unfunded Liability	41,995	46,700	31,212	46,800	53,700
	<i>\$151,922 and \$1,369 annually, 35% to Gen Fund</i>					
5021	Retirement PERS City	2,231	2,189	1,799	2,300	2,300
5023	Retirement PERS Employee	638	674	513	700	700
5025	Health Insurance	7,100	7,905	5,808	7,700	7,900
5027	Dental Insurance	389	394	279	400	400
5029	Vision Insurance	75	85	54	100	100
5031	Life Insurance	53	67	50	100	100
	<b>Total Salaries &amp; Benefits</b>	<b>73,617</b>	<b>80,676</b>	<b>56,351</b>	<b>79,800</b>	<b>89,000</b>
5301	Office Supplies	767	500	686	700	700
5317	Maintenance & Service Contract	8,088	9,000	7,178	9,600	10,000
	<i>\$2100 Core Financials</i>					
	<i>\$1600 Payroll software</i>					
	<i>\$1600 Bus Lic software</i>					
	<i>\$2800 misc contracts</i>					
5319	Small Tools and Equipment	1,521	1,500	118	1,500	1,000
5323	Communications	656	700	5,168	5,300	5,500
	<i>New Firewall software \$4500</i>					
5325	Advertising	0	0	480	500	500
5329	Printing & Copying	861	1,000	125	700	700
5331	Travel, Lodging & Meals	71	300	0	0	0
5333	Dues & Subscriptions	435	700	435	500	500
5335	Professional Development	0	500	0	0	0
5341	Professional Services	91,373	81,000	57,436	81,000	84,200
	<i>\$55,600 Accounting Services 30%</i>					
	<i>\$9,000 Audit Expenses 20%</i>					
	<i>\$5,500 HdL Property Tax</i>					
	<i>\$3,600 HdL Sales Tax</i>					
	<i>\$5,000 Misc</i>					
5343	Liability Insurance	1,001	1,100	1,017	1,100	1,100
5349	Fidelity Insurance	48	100	48	100	100
5353	Special Departmental Expense	3,638	3,800	3,292	4,400	6,000
	<i>\$2000 CalPers Actuarial Charges</i>					
	<i>\$4000 bank service charges</i>					
	<b>Total Services and Supplies</b>	<b>108,459</b>	<b>100,200</b>	<b>75,983</b>	<b>105,400</b>	<b>110,300</b>
5903	Legal Cost Transfer	1,581	1,100	1,024	1,400	2,000
5909	General Government Transfer	1,235	1,500	1,164	1,600	2,000
	<b>Total Interfund Transfers</b>	<b>2,816</b>	<b>2,600</b>	<b>2,188</b>	<b>3,000</b>	<b>4,000</b>
	<b>Departmental Grand Total</b>	<b>\$ 184,892</b>	<b>\$ 183,476</b>	<b>\$ 134,522</b>	<b>\$ 188,200</b>	<b>\$ 203,300</b>



**City of Live Oak**  
**General Fund 10**  
**Department Expenses 1015 - Community Development**



Acct #	Description	Actual Expenditure FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2017-18	Projected FY 2017-18	City Council Adopted FY 2018-19
5003	Salaries Permanent	\$ 78,461	\$ 111,194	\$ 67,735	\$ 88,100	\$ 115,200
5011	Car Allowance	1,301	990	646	800	1,000
5013	Social Security	5,650	6,574	4,575	5,900	6,800
5015	Medicare	1,405	1,627	1,132	1,500	1,700
5017	Unemployment Insurance	521	608	521	700	600
5019	Workers Compensation	4,202	5,078	3,359	4,400	5,300
5021	Retirement PERS City	11,197	11,036	9,055	11,800	11,400
5023	Retirement PERS Employee	6,846	7,129	5,424	7,100	7,400
5025	Health Insurance	12,021	15,561	9,920	13,200	15,600
5027	Dental Insurance	1,088	969	783	1,000	1,000
5029	Vision Insurance	220	231	135	200	200
5031	Life Insurance	200	235	150	200	200
	<b>Total Salaries &amp; Benefits</b>	<b>123,112</b>	<b>161,232</b>	<b>103,435</b>	<b>134,900</b>	<b>166,400</b>
5303	Operating Supplies	232	200	21	0	200
5317	Maint & Service Contracts	7,342	1,500	3,218	3,700	3,800
5323	Communications	656	800	636	800	800
5325	Advertising	1,938	2,000	1,956	2,600	2,700
5333	Dues & Subscriptions	0	300	0	0	300
5335	Professional Development	0	0	0	0	4,000
	<i>Training Planning Commissioners</i>					
5341	Professional Services	67,528	70,000	31,214	75,000	100,000
	<i>Employment Zone \$15K</i>					
	<i>Highway Corridor \$15K</i>					
5343	Liability Insurance	4,755	4,900	4,824	4,900	5,000
5349	Fidelity Insurance	76	100	76	100	100
5353	Special Dept Expense	0	300	0	0	500
	<b>Total Services and Supplies</b>	<b>82,527</b>	<b>80,100</b>	<b>41,945</b>	<b>87,100</b>	<b>117,400</b>
5903	Legal Cost Transfer	1,437	1,900	1,384	1,800	2,300
5905	Finance Cost Transfer	2,984	2,800	2,118	2,800	3,500
5909	General Government Transfer	1,720	2,100	1,572	2,100	2,400
	<b>Total Interfund Transfers</b>	<b>6,141</b>	<b>6,800</b>	<b>5,074</b>	<b>6,700</b>	<b>8,200</b>
	<b>Departmental Grand Total</b>	<b>\$ 211,780</b>	<b>\$ 248,132</b>	<b>\$ 150,453</b>	<b>\$ 228,700</b>	<b>\$ 292,000</b>



**City of Live Oak**  
**General Fund 10**  
**Department Expenditures 1020 - Building Inspection**



Acct #	Description	Actual Expenditure FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2017-18	Projected FY 2017-18	City Council Adopted FY 2018-19
5003	Salaries Permanent	\$ 97,367	\$ 106,570	\$ 75,987	\$ 98,800	\$ 111,900
5013	Social Security	6,214	6,607	4,834	6,300	6,900
5015	Medicare	1,453	1,545	1,130	1,500	1,600
5017	Unemployment Insurance	521	543	521	700	500
5019	Workers Compensation	6,430	7,320	4,802	6,200	7,700
5021	Retirement PERS City	11,959	11,678	9,330	12,100	12,300
5023	Retirement PERS Employee	8,224	8,526	6,394	8,300	9,000
5025	Health Insurance	17,737	19,564	14,679	19,600	19,600
5027	Dental Insurance	920	842	663	900	800
5029	Vision Insurance	211	200	130	200	200
5031	Life Insurance	200	210	150	200	200
	<b>Total Salaries &amp; Benefits</b>	<b>151,236</b>	<b>163,605</b>	<b>118,619</b>	<b>154,800</b>	<b>170,700</b>
5303	Operating Supplies	397	300	63	100	300
5307	Fuel	738	700	488	700	1,000
5315	Repair & Maintenance Vehicles	1,271	1,400	385	500	1,400
5317	Maint & Service Contracts	4,083	5,100	4,287	5,195	5,400
	<i>\$3400 software annual lic</i>					
5319	Small Tools and Equipment	16	0	0	0	0
5323	Communications	1,832	1,600	1,469	2,000	2,100
5331	Travel, Lodging & Meals	3,038	3,200	131	2,500	2,600
5333	Dues & Subscriptions	1,380	1,500	330	425	500
5335	Professional Development	1,238	2,400	3,315	3,315	6,500
5341	Professional Services	2,426	1,800	1,422	1,900	28,000
	<i>Plan review outsourced \$26K</i>					
5342	Code Enforcement Expense	0	4,000	0	0	2,000
	<i>\$2,000 one property incident</i>					
5343	Liability Insurance	5,183	5,200	5,245	5,300	5,500
5349	Fidelity Insurance	57	60	57	100	100
5353	Special Departmental Expense	0	300	0	0	300
	<b>Total Services and Supplies</b>	<b>21,659</b>	<b>27,560</b>	<b>17,191</b>	<b>22,035</b>	<b>55,700</b>
5703	Vehicles & Heavy Equipment	0	0	0	0	0
5705	Capital Projects	0	0	0	0	0
	<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5903	Legal Cost Transfer	507	1,300	1,092	1,300	2,000
5905	Finance Cost Transfer	2,542	2,100	1,674	2,100	3,000
5909	General Government Transfer	1,466	1,600	1,244	1,500	2,100
	<b>Total Interfund Transfers</b>	<b>4,515</b>	<b>5,000</b>	<b>4,010</b>	<b>4,900</b>	<b>7,100</b>
	<b>Departmental Grand Total</b>	<b>\$ 177,411</b>	<b>\$ 196,165</b>	<b>\$ 139,821</b>	<b>\$ 181,735</b>	<b>\$ 233,500</b>

City of Live Oak  
 General Fund 10  
 Department Expenditures 1025 - Engineering



Acct #	Description	Actual Expenditure FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2017-18	Projected FY 2017-18	City Council Adopted FY 2018-19
5323	Communications	\$ 15,401	\$ 500	\$ 320	\$ 400	\$ 400
5340	Professional Srvc-Fee Related <i>Plan Check outsourced \$30K</i>	8,550	10,000	1,155	30,000	35,000
5341	Professional Services	29,575	35,000	4,777	7,000	10,000
5353	Special Dept Expense	-	300	-	-	300
	Total Services and Supplies	53,526	45,800	6,252	37,400	45,700
5903	Legal Cost Transfer	910	600	268	400	100
5905	Finance Cost Transfer	727	800	408	500	100
5909	General Government Transfer	418	700	303	400	100
	Total Interfund Transfers	2,055	2,100	979	1,300	300
	Departmental Grand Total	\$ 55,581	\$ 47,900	\$ 7,231	\$ 38,700	\$ 46,000

City of Live Oak  
 General Fund 10  
 Department Expenditures 1030 - Parks



Acct #	Description	Actual Expenditure FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2017-18	Projected FY 2017-18	City Council Adopted FY 2018-19
5003	Salaries Permanent	\$ 46,648	\$ 88,330	\$ 46,631	\$ 88,300	\$ 91,200
5005	Salaries Extra Help	19,944	15,750	6,359	8,300	15,300
5007	Overtime	1,682	1,500	583	1,200	1,500
5011	Car Allowance	-	1,200	888	1,200	1,200
5013	Social Security	4,119	6,497	4,129	5,400	6,700
5015	Medicare	963	1,520	966	1,300	1,600
5017	Unemployment Insurance	1,154	1,411	1,406	1,800	1,400
5019	Workers Compensation	5,084	7,061	4,432	5,800	7,200
5021	Retirement PERS City	4,653	6,849	4,611	6,000	7,200
5023	Retirement PERS Employee	2,161	2,269	1,413	1,800	2,400
5025	Health Insurance	14,755	29,797	23,775	31,700	29,800
5027	Dental Insurance	1,328	1,611	1,430	1,900	1,600
5029	Vision Insurance	278	341	291	400	300
5031	Life Insurance	181	294	283	400	300
	<b>Total Salaries &amp; Benefits</b>	<b>102,950</b>	<b>164,430</b>	<b>97,195</b>	<b>155,500</b>	<b>167,700</b>
5303	Operating Supplies <i>\$1000 painting supplies</i> <i>\$1500 misc supplies</i> <i>\$3000 routine ground bark</i>	9,988	10,000	4,478	9,500	10,500
5305	Chemicals (pesticides, etc) <i>Soccer Park \$1200</i> <i>All other parks \$1600</i>	2,645	4,800	978	1,300	3,000
5307	Fuel	6,882	7,500	4,936	6,600	6,800
5309	Safety Items	2,123	2,100	2,523	3,400	3,500
5311	Repair & Maintenance <i>\$3k tree removal</i> <i>\$3k current tree trimming</i> <i>Soccer Park \$3100</i> <i>All other parks \$6200</i>	8,497	8,500	7,390	9,900	10,200
5313	Repair & Maint Buildings <i>LL bldgs \$5000</i> <i>Memorial park repl bldg doors \$11K</i> <i>FY17-18 tree damage \$20K</i>	6,941	10,500	23,442	31,300	21,000
5315	Repair & Maint Vehicles	8,766	7,000	3,968	5,300	6,300
5317	Maint & Service Contracts	194	500	203	300	300
5319	Small Tools and Equip.	2,178	2,500	1,577	2,100	2,200
5321	Rents and Leases	250	300	0	0	0
5323	Communications <i>\$2400 cell phone exp (4)</i> <i>\$1800 phone allowances (8)</i>	4,900	4,800	3,936	5,200	5,400
5325	Advertising	-	-	3,044	3,044	3,000
5331	Travel, Lodging & Meals	1,801	3,400	812	1,100	3,000
5335	Professional Development <i>\$300 routine training</i> <i>\$1000 extra training</i>	1,315	2,700	1,285	2,400	2,500
5337	Licenses & Permits	300	300	162	200	200

City of Live Oak  
 General Fund 10  
 Department Expenditures 1030 - Parks



Acct #	Description	Actual Expenditure FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2017-18	Projected FY 2017-18	City Council Adopted FY 2018-19
<b>Parks Expenditures cont.</b>						
5339	Utilities \$2500 Soccer Park \$500 Misc	4,346	1,300	0	400	1,800
5341	Professional Services \$3000 uniform cleaning \$1000 tests, physicals, lifescans	5,650	4,900	6,759	7,000	7,000
5343	Liability Insurance	4,610	4,700	4,667	4,700	4,800
5345	Property & Other Insurance	2,589	2,600	2,584	2,600	2,700
5349	Fidelity Insurance	48	100	48	100	100
5353	Special Dept Expense	2,625	1,000	12	0	1,000
	<b>Total Services/Supplies</b>	<b>76,650</b>	<b>79,500</b>	<b>72,804</b>	<b>96,444</b>	<b>95,300</b>
5703	Capital Outlay & Equipment 17-18 Mid Sized Pick-up Truck	0	27,000	28,122	28,100	0
	<b>Total Capital Outlay</b>	<b>0</b>	<b>27,000</b>	<b>28,122</b>	<b>28,100</b>	<b>0</b>
5903	Legal Cost Transfer	1,119	1,000	966	1,300	1,500
5905	Finance Cost Transfer	1,737	1,800	1,477	2,000	2,200
5909	General Govt Transfer	1,002	1,400	1,099	1,500	1,500
5911	Parks Contra Expense	(77,000)	(102,000)	(76,500)	(102,000)	(63,500)
	<b>Total Interfund Transfers</b>	<b>(73,142)</b>	<b>(97,800)</b>	<b>(72,958)</b>	<b>(97,200)</b>	<b>(58,300)</b>
	<b>Departmental Grand Total</b>	<b>\$ 106,457</b>	<b>\$ 173,130</b>	<b>\$ 125,163</b>	<b>\$ 182,844</b>	<b>\$ 204,700</b>

5913: Includes \$63,500 from Fund 27 CFD 2004 Parks and \$0 Fund 28 CFD 2004 Storm Drains

City of Live Oak  
 General Fund 10  
 Department Expenses 1032 - Facility Maintenance



Acct #	Description	Actual Expenditure FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2017-18	Projected FY 2017-18	City Council Adopted FY 2018-19
5301	Office Supplies	0	1,500	0	0	0
5313	Repair & Maint Buildings	167,928	15,000	9,547	14,500	18,000
	<i>New \$4800 generator servicing</i>					
	<i>\$5000 Depot vacancy</i>					
5323	Communications	3,313	2,500	3,211	4,300	4,400
5337	Licenses & Permits	2,171	2,200	1,580	2,100	2,200
5339	Utilities	23,009	18,500	18,221	24,300	25,000
	<i>Includes \$1500 Boy Scout Bldg</i>					
5345	Property & Equip Insurance	0	3,400	5,617	5,600	5,800
	Total Services and Supplies	196,422	43,100	38,176	50,800	55,400
5701	Buildings & Structures	0	0	0	0	0
5703	Vehicles & Heavy Equipment	0	0	0	0	0
5705	Capital Projects	0	0	9,662	12,900	0
	Total Capital Outlay	0	0	9,662	12,900	0
5901	Interfund Transfer	0	0	0	0	0
5913	Planning Cost Transfer	0	0	0	0	0
	Total Interfund Transfers	0	0	0	0	0
	Departmental Grand Total	\$ 196,422	\$ 43,100	\$ 47,838	\$ 63,700	\$ 55,400

**City of Live Oak**  
**General Fund 10**  
**Department Expenses 1035 - Recreation**



Acct #	Description	Actual Expenditure FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2017-18	Projected FY 2017-18	City Council Adopted FY 2018-19
5003	Salaries Permanent	\$ 74,556	\$ 55,238	\$ 61,402	\$ 79,800	\$ 57,900
5005	Salaries Extra Help	50,514	27,300	40,167	52,200	54,000
5007	Overtime	135	400	921	1,200	400
5011	Car Allowance	2,753	1,230	1,502	2,000	1,200
5013	Social Security	7,633	5,194	6,312	8,200	5,400
5015	Medicare	1,785	1,215	1,476	1,900	1,300
5017	Unemployment Insurance	3,490	2,300	2,946	3,800	2,300
5019	Workers Compensation	5,527	4,516	3,291	4,300	4,600
5021	Retirement PERS City	4,790	3,445	4,079	5,300	3,600
5023	Retirement PERS Employee	0	0	249	300	0
5025	Health Insurance	31,192	28,222	27,840	37,100	28,200
5027	Dental Insurance	1,972	1,662	1,497	2,000	1,700
5029	Vision Insurance	424	327	280	400	300
5031	Life Insurance	299	219	225	300	200
	<b>Total Salaries &amp; Benefits</b>	<b>185,070</b>	<b>131,268</b>	<b>152,186</b>	<b>198,800</b>	<b>161,100</b>
5335	Professional Development	0	1,200	0	0	1,000
5341	Professional Services	595	500	505	700	700
5343	Liability Insurance	3,272	3,300	3,300	3,300	3,400
5349	Fidelity Insurance	38	100	38	100	100
5351	Community Promotion <i>\$3000 Holiday decorations</i>	14,210	20,000	9,471	16,000	16,000
5353	Special Dept Expense	0	500	0	500	500
<b>Youth Programs</b>						
5357	Basketball	2,875	3,000	2,936	3,100	3,500
5367	Tennis	0	0	189	300	300
5369	Wrestling	4,189	4,300	3,863	3,909	4,000
5371	Youth Soccer	11,124	12,500	12,510	14,000	14,400
5380	Skate Park Events	0	2,000	394	500	1,000
5399	Other Youth Programs <i>\$500 Honor Roll &amp; Pencils</i> <i>\$700 Flag Football</i> <i>\$2300 Other small programs</i>	3,467	3,600	959	3,200	3,500



City of Live Oak  
 General Fund 10  
 Department Expenses 1035 - Recreation



Acct #	Description	Actual Expenditure FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2017-18	Projected FY 2017-18	City Council Adopted FY 2018-19
<b>Recreation Expenditures cont.</b>						
<b>Adult Programs</b>						
5362	Basketball <i>16 teams</i>	1,236	4,000	0	0	2,000
5364	Adult Aerobics/Zumba	527	600	68	100	100
5372	Adult Soccer <i>Spring and Fall seasons in 18-19</i>	6,998	9,000	1,204	3,000	6,000
	Total Services/Supplies	48,533	64,600	35,437	48,709	56,500
5705	Capital Equipment <i>New Wrestling mats</i>	0	0	0	0	2,000
	Total Services/Supplies	0	0	0	0	2,000
5903	Legal Cost Transfer	621	900	999	1,300	1,700
5905	Finance Cost Transfer	2,031	1,400	1,529	2,000	2,600
5909	General Govt Transfer	1,180	1,000	1,136	1,500	1,800
5911	Recreation Contra Expense	(20,000)	(20,000)	(15,000)	(20,000)	(20,000)
	Total Interfund Transfers	(16,168)	(16,700)	(11,336)	(15,200)	(13,900)
	Departmental Grand Total	\$ 217,434	\$ 179,168	\$ 176,287	\$ 232,309	\$ 205,700

5911: Includes \$20,000 from Fund 27 CFD 2004 Parks

City of Live Oak  
 General Fund 10  
 Department Expenditures 1040 - Pool



Acct #	Description	Actual Expenditure FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2017-18	Projected FY 2017-18	City Council Adopted FY 2018-19
5003	Salaries Permanent	\$ 3,012	\$ 25,744	\$ 15,382	\$ 20,000	\$ 26,700
5005	Salaries Extra Help	43,990	49,967	27,334	44,000	52,000
	<i>includes \$8000 improve pay scale</i>					
5007	Overtime	1,124	1,300	1,093	1,400	500
5011	Car Allowance	0	600	228	300	600
5013	Social Security	3,116	4,731	2,288	3,000	5,500
5015	Medicare	729	1,107	535	700	1,500
5017	Unemployment Insurance	2,685	1,953	1,761	2,300	2,000
5019	Workers Compensation	4,229	5,328	3,340	4,300	5,600
5021	Retirement PERS City	262	1,829	346	500	1,900
5023	Retirement PERS Employee	180	378	159	200	400
5025	Health Insurance	1,144	9,303	952	3,000	9,300
5027	Dental Insurance	71	526	51	200	500
5029	Vision Insurance	15	105	9	100	100
5031	Life Insurance	8	84	6	100	100
	<b>Total Salaries &amp; Benefits</b>	<b>60,566</b>	<b>102,955</b>	<b>53,484</b>	<b>80,100</b>	<b>106,700</b>
5303	Operating Supplies	1,730	2,700	126	1,000	1,500
5305	Chemicals	12,468	14,000	5,352	11,000	12,000
5309	Safety Items	1,718	1,400	1,951	2,500	2,500
5311	Repair & Maintenance	4,040	3,500	2,479	3,300	16,500
	<i>\$12K pool surfacing repairs</i>					
5313	Repair & Maint Buildings	0	500	0	100	500
5319	Small Tools and Equipment	226	500	0	500	1,800
	<i>\$1500 additional lockers</i>					
5323	Communications	228	300	159	200	200
5337	Licenses & Permits	693	1,000	660	900	900
5339	Utilities	0	3,200	0	3,200	3,200
5341	Professional Services	795	300	0	0	0
5343	Liability Insurance	2,842	3,000	2,869	2,900	3,000
5345	Property & Equip Insurance	777	800	845	800	800
5349	Fidelity Insurance	28	0	28	100	100
5353	Special Dept Expense	0	300	0	0	1,500
	<i>\$1500 lifeguard certifications</i>					
	<b>Total Services and Supplies</b>	<b>25,545</b>	<b>31,500</b>	<b>14,469</b>	<b>26,500</b>	<b>44,500</b>
5903	Legal Cost Transfer	2,912	1,000	658	900	1,200
5905	Finance Cost Transfer	1,056	1,400	1,005	1,300	1,800
5909	General Government Transfer	601	1,000	748	1,000	1,200
5911	Pool Contra Expenditure	(20,000)	(20,000)	(15,000)	(20,000)	(20,000)
	<b>Total Interfund Transfers</b>	<b>(15,431)</b>	<b>(16,600)</b>	<b>(12,589)</b>	<b>(16,800)</b>	<b>(15,800)</b>
	<b>Departmental Grand Total</b>	<b>\$ 70,680</b>	<b>\$ 117,855</b>	<b>\$ 55,364</b>	<b>\$ 89,800</b>	<b>\$ 135,400</b>

City of Live Oak  
 General Fund 10  
 Department Expenditures 1045 - Fire Services



Acct #	Description	Actual Expenditure FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2017-18	Projected FY 2017-18	City Council Adopted FY 2018-19
5313	Repair & Maint Buildings	\$ 54	\$ 1,000	\$ 1,973	\$ 2,600	\$ 2,700
5337	Licenses & Permits	918	1,000	790	1,100	1,100
5339	Utilities	0	3,100	0	2,500	2,600
5341	Professional Services <i>Annual contract \$656,891</i>	656,880	699,800	493,877	658,500	684,800
5345	Property & Equip Insurance	1,900	2,000	1,943	2,000	2,100
	<b>Total Services and Supplies</b>	<b>659,752</b>	<b>706,900</b>	<b>498,583</b>	<b>666,700</b>	<b>693,300</b>
5501	Principal	0	0	0	0	70,532
5503	Interest <i>1st Year Type I Fire Engine Lease</i>	0	0	0	0	19,630
	<b>Total Debt &amp; Contingency</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>90,162</b>
5903	Legal Cost Transfer	5,903	2,500	2,685	3,600	4,700
5905	Finance Cost Transfer	5,627	4,000	4,108	5,500	7,100
5909	General Govt Transfer	3,283	3,000	3,052	4,100	4,800
5913	Public Safety Contra Expense	(235,000)	(235,000)	(183,750)	(245,000)	(205,200)
	<b>Total Interfund Transfers</b>	<b>(220,187)</b>	<b>(225,500)</b>	<b>(173,905)</b>	<b>(231,800)</b>	<b>(188,600)</b>
	<b>Departmental Grand Total</b>	<b>\$ 439,565</b>	<b>\$ 481,400</b>	<b>\$ 324,678</b>	<b>\$ 434,900</b>	<b>\$ 594,862</b>

5913: Includes \$112,100 from Fund 22 Fire Assessments and \$93,100 Fund 23 CFD 2004-1

City of Live Oak  
 General Fund 10  
 Departmental Expenditures 1050 - Police



Acct #	Description	Actual Expenditure FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2017-18	Projected FY 2017-18	City Council Adopted FY 2018-19
5313	Repair & Maint Buildings <i>\$1,500 Facilities, keys, shelves, etc</i>	\$ 1,432	\$ 1,500	\$ 969	\$ 1,300	\$ 1,300
5323	Communications <i>\$4,600 phones</i>	4,634	5,000	3,813	4,980	5,100
5337	Licenses & Permits	483	600	457	457	500
5339	Utilities	6,594	3,100	5,063	3,400	3,500
5341	Professional Services <i>Patrol Serv 80% share Lieutenant 100% \$6,000 K9 Expenses</i>	1,021,340	1,145,431	417,304	976,000	1,005,300
5345	Property & Equip Insurance	1,900	2,000	1,943	2,000	2,100
5347	Vehicle Insurance	0	1,200	0	0	0
5353	Special Dept Expense	0	500	459	600	600
	Total Services and Supplies	1,036,382	1,159,331	430,009	988,737	1,018,400
5903	Legal Cost Transfer	1,164	6,500	4,958	6,600	5,800
5905	Finance Cost Transfer	11,363	11,000	7,580	10,100	8,900
5909	General Govt Transfer	6,518	9,000	5,631	7,500	6,000
5913	Public Safety Contra Expense	(301,000)	(297,000)	(230,250)	(307,000)	(247,000)
	Total Interfund Transfers	(281,955)	(270,500)	(212,081)	(282,800)	(226,300)
	Department Grand Total	\$ 754,427	\$ 888,831	\$ 217,928	\$ 705,937	\$ 792,100

5913: Includes \$244,200 from Fund 24 CFD 2004-1  
 5913: Includes \$2,800 from Fund 16 Traffic Safety

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



Acct #	Description	Actual Expenditure FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2017-18	Projected FY 2017-18	City Council Adopted FY 2018-19
5341	Professional Services	\$ 102,903	\$ 105,000	\$ 37,123	\$ 99,500	\$ 103,500
5353	Special Dept Expense	0	2,000	0	0	0
	Total Services/Supplies	102,903	107,000	37,123	99,500	103,500
5501	Principal	52,581	30,000	52,882	52,900	53,000
5503	Interest Expense	937	22,400	7,216	7,216	6,800
	Total Debt & Contingency	53,518	52,400	60,098	60,116	59,800
5903	Legal Cost Transfer	381	900	497	700	1,000
5905	Finance Cost Transfer	928	900	761	1,000	1,500
5909	General GovtTransfer	539	1,000	567	800	1,000
5913	Public Safety Contra Expense	(83,000)	(73,000)	(54,750)	(73,000)	(62,200)
	Total Interfund Transfers	(81,152)	(70,200)	(52,925)	(70,500)	(58,700)
	Departmental Grand Total	\$ 75,268	\$ 89,200	\$ 44,296	\$ 89,116	\$ 104,600

5913: Includes \$53,000 from Fund 21 CFD 92-1 for animal control facility debt

5913: Includes \$9,200 from Fund 25 CFD 2004-1 for annual services

**City of Live Oak**  
**General Fund 10**  
**Department Expenditures 1060 - City Attorney**



Acct #	Description	Actual Expenditure FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2017-18	Projected FY 2017-18	City Council Adopted FY 2018-19
5341	Professional Services \$48,000 Retainer	\$ 60,573	\$ 59,000	\$ 50,326	\$ 73,000	\$ 70,000
	Total Services and Supplies	60,573	59,000	50,326	73,000	70,000
5905	Finance Cost Transfer	683	1,000	518	700	1,100
5909	General Government Transfer	385	700	385	500	700
	Total Interfund Transfers	1,068	1,700	903	1,200	1,800
	Departmental Grand Total	\$ 61,641	\$ 60,700	\$ 51,229	\$ 74,200	\$ 71,800



City of Live Oak  
 General Fund #10  
 Departmental Expenditures 1065 - Econ. Development



Acct #	Description	Actual Expenditure FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2017-18	Projected FY 2017-18	City Council Adopted FY 2018-19
5313	Repair & Maint Buildings	\$ -	\$ -	\$ -	\$ -	\$ -
5337	Licenses & Permits	783	-	783	1,000	1,000
5341	Professional Services	25,000	25,000	8,295	25,000	35,000
	\$20K Mural Projects					
	\$10K land appraisals					
5345	Property & Equip Insurance	5,295	-	5,484	5,500	5,700
5353	Special Dept Expense	0	0	0	0	1,000
	Total Services and Supplies	31,078	25,000	14,561	31,500	42,700
5703	Land Purchases	0	0	0	0	500,000
	<i>To acquire parcels on highway corridor</i>					
	Total Capital Outlay	0	0	0	0	500,000
	Departmental Grand Total	\$ 31,078	\$ 25,000	\$ 14,561	\$ 31,500	\$ 542,700



## **Fiscal Year 2018-19**

**Water Enterprise Detail**

**Sewer Enterprise Detail**

**Gas Tax Road Detail**

**Local Transportation Road Detail**

**Other Operating Funds**

**Traffic Safety**

**COPS Public Safety**

**Sidewalk Projects**

**Street Lighting**

**CFD 92 Facilities**

**CFD 2004 Operations**

City of Live Oak  
Fund 12  
Department 1200 - Water Enterprise



Acct No.	Description	Actual Expenditure FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2017-18	Projected FY 2017-18	City Council Adopted FY 2018-19
<b>REVENUES</b>						
4169	Interest Earnings	\$ 1,930	\$ 1,000	\$ 826	3,300	\$ 3,400
4170	Unrealized Gain/Loss	(453)	200	229	300	300
4301	Interfund Transfer	81,800	0	0	0	0
4401	Services Charges	802,632	837,000	622,381	829,800	837,000
4404	Services Miscellaneous	448	1,000	617	800	800
4405	Penalty Charges	6,750	7,000	5,420	7,200	7,300
	<b>TOTAL FUND REVENUES</b>	<b>893,108</b>	<b>846,200</b>	<b>629,472</b>	<b>841,400</b>	<b>848,800</b>
<b>EXPENDITURES</b>						
5001	Salaries Elected	2,313	2,188	1,477	1,900	2,200
5003	Salaries Permanent	193,509	231,039	127,541	165,800	229,900
5005	Salaries Extra Help	35,091	30,267	24,034	31,200	15,300
5007	Overtime	2,392	3,000	2,084	2,700	3,000
5009	Certificate Pay	-	1,587	-	-	1,600
5011	Car Allowance	1,860	1,695	1,170	1,500	1,400
5013	Social Security	13,694	14,113	10,067	13,100	14,000
5015	Medicare	3,266	4,472	2,401	3,100	4,500
5017	Unemployment Insurance	2,312	2,076	1,809	2,400	2,000
5019	Workers Compensation	14,791	14,597	10,199	13,300	14,300
5020	Retirement PERS Unfunded Liability	29,997	33,300	22,294	29,000	33,300
	<i>\$133,200 annually 25% to Water</i>					
5021	Retirement PERS City	21,805	21,829	15,954	20,700	21,500
5022	Pension Expense - GASB 68	(30,708)	-	-	-	-
5023	Retirement PERS Empl	11,878	9,966	8,215	10,700	9,500
5025	Health Insurance	55,116	67,626	43,870	58,500	66,700
5027	Dental Insurance	3,892	12,736	2,775	3,700	12,700
5029	Vision Insurance	833	1,293	504	700	1,300
5031	Life Insurance	647	775	494	700	800
5033	OPEB ARC Expense	7,881	-	-	-	-
	<b>Total Salaries &amp; Benefits</b>	<b>370,568</b>	<b>452,559</b>	<b>274,888</b>	<b>359,000</b>	<b>434,000</b>
5301	Office Supplies	2,814	2,700	1,735	2,300	2,900
5303	Operating Supplies	4,770	5,200	1,632	2,200	4,100
5305	Chemicals	21,408	38,000	19,813	26,400	27,200
5307	Fuel	2,495	4,000	1,304	1,700	12,100
5309	Safety Items	723	1,500	832	1,100	1,100
5311	Repair & Maintenance	36,543	52,000	21,421	28,600	40,500
5313	Repair & Maint Buildings	246	3,000	0	0	1,000
5315	Repair & Maint Vehicles	4,399	4,600	307	400	4,200
5317	Maint & Service Contracts	8,597	10,000	8,452	11,300	17,600
	<i>\$2K Tesco Electrical Maint</i>					
	<i>\$5K Uniform Services</i>					

City of Live Oak  
Fund 12  
Department 1200 - Water Enterprise



Acct No.	Description	Actual Expenditure FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2017-18	Projected FY 2017-18	City Council Adopted FY 2018-19
<b>Water Expenditures cont.</b>						
5319	Small Tools and Equip	3,891	8,000	2,210	2,900	3,000
5321	Rents & Leases	6,617	6,500	3,670	4,900	6,700
5323	Communications	3,000	3,300	6,980	9,300	4,900
5325	Advertising	240	1,400	2,050	2,700	2,800
5327	Postage	8,627	9,500	7,656	10,200	10,500
5329	Printing & Copying	3,527	4,500	2,347	3,100	3,200
5331	Travel, Lodging & Meals	-	1,200	-	-	-
5333	Dues & Subscriptions	652	2,500	1,247	1,700	1,800
5335	Professional Dev	602	2,900	775	1,000	1,000
5337	Licenses & Permits	22,559	23,000	14,424	19,200	25,000
5339	Utilities	141,547	138,000	106,601	142,100	146,400
5341	Professional Services	132,742	103,000	74,135	98,800	101,800
	<i>\$13K Audit Services</i>					
	<i>\$37K Accounting services 20%</i>					
	<i>\$10K City Engineer</i>					
	<i>\$11K Yuba City Lab</i>					
	<i>\$7K Alliant Networking Service</i>					
5343	Liability Insurance	14,430	15,000	14,627	14,600	15,000
5345	Property & Other Insur	10,587	11,000	8,986	9,000	9,300
5347	Vehicle Insurance	235	300	49	100	100
5349	Fidelity Insurance	199	200	199	200	200
5353	Special Departmental Expense	325	1,000	175	200	200
	<b>Total Services/Supplies</b>	<b>431,776</b>	<b>452,300</b>	<b>301,627</b>	<b>394,000</b>	<b>442,600</b>
5501	Principal	0	40,000	0	40,000	40,000
5503	Interest	48,450	46,700	46,750	46,800	45,000
5505	Depreciation Expense	393,196	0	0	0	0
	<b>Total Debt Service</b>	<b>441,646</b>	<b>86,700</b>	<b>46,750</b>	<b>86,800</b>	<b>85,000</b>
5705	Capital Projects	0.00	20,000	0	0	20,000
	<i>\$20k Chemical Tank Restraint System</i>					
	<b>Total Capital Outlay</b>	<b>0.00</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>20,000</b>
5903	Legal Cost Transfer	7,352	7,500	5,834	7,800	9,700
5905	Finance Cost Transfer	13,189	11,000	8,924	11,900	14,900
5909	General Govt Transfer	7,577	10,000	6,630	8,800	10,100
5911	Engineering Transfer	7,475	6,000	724	1,000	1,200
	<b>Total Interfund Transfers</b>	<b>35,593</b>	<b>34,500</b>	<b>22,112</b>	<b>29,500</b>	<b>35,900</b>
	<b>Departmental Grand Total</b>	<b>\$ 1,279,583</b>	<b>\$ 1,046,059</b>	<b>\$ 645,377</b>	<b>\$ 869,300</b>	<b>\$ 1,017,500</b>

**City of Live Oak**  
**Fund 13**  
**Department 1300 - Sewer Enterprise Operations**



Acct No.	Description	Actual Expenditure FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2017-18	Projected FY 2017-18	City Council Adopted FY 2018-19
<b>REVENUES</b>						
4167	Miscellaneous Income	\$ -	\$ 1,000	\$ -	\$ 500	\$ 500
4169	Interest Earnings	25,262	25,000	15,379	61,500	62,700
4170	Unrealized Gain/Loss	(5,540)	500	3,457	3,500	3,600
4172	Contributed Capital	1,224,176	-	-	-	-
4401	Services Charges	2,225,783	2,250,000	1,681,414	2,241,900	2,250,000
4405	Penalty Charges	17,461	17,500	13,320	17,800	18,200
	<b>TOTAL FUND REVENUES</b>	<b>3,487,142</b>	<b>2,294,000</b>	<b>1,713,569</b>	<b>2,325,200</b>	<b>2,335,000</b>
<b>EXPENDITURES</b>						
5001	Salaries Elected	2,313	2,188	1,477	1,900	2,200
5003	Salaries Permanent	446,040	667,477	352,569	458,300	697,100
5005	Salaries Extra Help	40,709	15,267	28,664	37,300	15,300
5007	Overtime	7,029	9,000	7,442	9,700	9,000
5009	Certificate Pay	-	23,153	-	-	23,200
5011	Car Allowance	4,786	5,100	3,604	4,700	5,100
5013	Social Security	29,592	43,393	22,426	29,200	45,300
5015	Medicare	7,027	10,327	5,323	6,900	10,800
5017	Unemployment Insurance	4,257	5,078	3,927	5,100	5,100
5019	Workers Compensation	28,810	49,416	28,838	37,500	51,600
5020	Retirement PERS Unfunded Liability	47,994	53,280	35,670	46,400	53,280
	<i>\$133,200 annually 40% to Sewer</i>					
5021	Retirement PERS City	43,055	60,145	32,890	42,800	62,900
5022	Pension Expense - GASB 68	(53,976)	-	-	-	-
5023	Retirement PERS Empl	21,156	30,204	15,651	20,300	31,500
5025	Health Insurance	92,205	151,449	84,878	113,200	151,400
5027	Dental Insurance	6,048	8,610	4,751	6,300	8,600
5029	Vision Insurance	1,294	1,917	869	1,200	1,900
5031	Life Insurance	1,197	1,800	917	1,200	1,800
5033	OPEB ARC Expense	(4,378)	0	0	0	0
	Salary Savings vacant positions					(110,000)
	<b>Total Salaries &amp; Benefits</b>	<b>725,157</b>	<b>1,137,804</b>	<b>629,895</b>	<b>822,000</b>	<b>1,066,080</b>
5301	Office Supplies	2,965	3,000	1,953	2,600	3,000
5303	Operating Supplies	8,149	14,000	4,620	6,200	9,000
	<i>\$17K UV Bulbs</i>					
	<i>\$3K Grease/Oil</i>					
5305	Chemicals	2,716	4,200	2,691	3,600	4,000
	<i>\$2K Polymers</i>					
5307	Fuel	8,059	8,000	52,799	8,100	8,300
5308	Inventory	-	20,000	639	900	900
	<i>\$15K UV lights</i>					
	<i>\$3K UV parts/sensors</i>					
	<i>\$3K lift station frequency drive</i>					
	<i>\$2K lift station backup radio</i>					
5309	Safety Items	2,025	3,000	1,906	2,500	2,600
5311	Repair/Maint WWTP	71,225	65,000	16,972	22,600	40,000
	<i>\$25K UV repairs</i>					
	<i>\$15K SCADA</i>					
	<i>\$15K Secondary By-pass</i>					
	<i>\$12K Misc plant repairs</i>					

City of Live Oak  
Fund 13  
Department 1300 - Sewer Enterprise Operations



Acct No.	Description	Actual Expenditure FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2017-18	Projected FY 2017-18	City Council Adopted FY 2018-19
<b>Sewer Expenditures cont.</b>						
5312	Repairs/Maint Collection System <i>\$12K Ash St. Lift station \$12K Back-up pump \$14K backup var frequency drive \$9K Misc left station repairs</i>	28,910	45,000	28,468	38,000	39,100
5313	Repair & Maint Buildings	601	7,000	353	500	5,000
5315	Repair & Maint Vehicles <i>\$5K routine maint 5 vehicles \$3K trans work unit 117 \$2K rountine maint vac truck</i>	6,495	9,000	1,553	2,100	7,000
5317	Maint & Service Contracts <i>\$18K UV Coombs Hopkins \$15K SCADA Stantec \$7K Electrical maint Tesco \$15K generator servicing \$5K Hach</i>	8,596	38,000	8,452	14,000	50,000
5319	Small Tools and Equip	4,009	7,000	1,694	2,300	4,500
5321	Rents & Leases <i>\$1500 copier lease</i>	8,185	8,500	4,844	7,300	7,500
5323	Communications	8,701	9,000	11,952	15,900	16,400
5325	Advertising	611	1,500	-	-	-
5327	Postage	8,630	9,800	8,656	11,500	11,800
5329	Printing & Copying	3,527	4,000	2,352	3,100	3,200
5331	Travel, Lodging & Meals	-	4,000	-	-	-
5333	Dues & Subscriptions	2,322	2,500	1,899	2,500	2,600
5335	Professional Dev <i>\$40K New in-house training services</i>	158	4,000	195	300	40,000
5337	Licenses & Permits <i>\$7K WWTP permit SWRCB \$3K FRAQMD generators \$2K SWRCP LS permit \$1K Sutter Co permit</i>	11,554	17,000	11,228	15,000	15,500
5339	Utilities	192,819	180,000	126,275	189,400	195,100
5341	Professional Services <i>\$22K Audit 50% share \$67K Accounting services 36% \$65K Yuba City Lab \$20K Bill Lewis</i>	255,373	215,000	134,549	179,400	184,800
5343	Liability Insurance	31,298	32,000	31,735	31,700	32,700
5345	Property & Other Insurance	27,837	28,000	29,437	29,400	30,300
5347	Vehicle Insurance	0	0	97	100	
5349	Fidelity Insurance	342	500	342	400	400
5353	Special Departmental Expense	573	1,000	700	900	900
5360	Sludge Removal	11,242	30,000	13,849	18,500	30,000
	<b>Total Services/Supplies</b>	<b>706,922</b>	<b>770,000</b>	<b>500,210</b>	<b>608,800</b>	<b>744,600</b>



City of Live Oak  
Fund 13  
Department 1300 - Sewer Enterprise Operations



Acct No.	Description	Actual Expenditure FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2017-18	Projected FY 2017-18	City Council Adopted FY 2018-19
<b>Sewer Expenditures cont.</b>						
5501	Principal	0	276,000	0	275,300	276,000
5503	Interest	92,599	89,000	36,692	93,900	84,000
5505	Depreciation Expense	1,106,838	0	0	0	0
	Total Debt Service	<u>1,199,437</u>	<u>365,000</u>	<u>36,692</u>	<u>369,200</u>	<u>360,000</u>
5701	Buildings & Structures	0	45,000	159,128	320,000	165,000
	\$90K Plant filter rehab					
	\$10K Security Gate					
	\$35K Plant filter bypass					
	\$30K Security cameras					
5703	Vehicles & Heavy Equip	213	0	0	27,000	0
5705	Capital Projects	0	30,000	0	30,000	895,000
	\$685K "P" Street Lift Station					
	\$210K design/oversight/contingencies					
	Total Capital Outlay	<u>213</u>	<u>75,000</u>	<u>159,128</u>	<u>377,000</u>	<u>1,060,000</u>
5901	Interfund Transfer	25,000	464,000	0	0	0
5903	Legal Cost Transfer	18,344	16,000	16,105	15,500	22,200
5905	Finance Cost Transfer	33,160	26,000	24,637	25,000	33,800
5909	General Govt Transfer	19,243	20,000	18,305	18,000	23,200
5911	Engineering Cost Transfer	18,793	14,000	1,997	10,500	2,900
	Total Interfund Transfers	<u>114,540</u>	<u>540,000</u>	<u>61,044</u>	<u>69,000</u>	<u>82,100</u>
	Departmental Grand Total	<u>\$ 2,746,270</u>	<u>\$ 2,887,804</u>	<u>\$ 1,386,969</u>	<u>\$ 2,246,000</u>	<u>\$ 3,312,780</u>
5901	FY 17-18 transfer for sewer portion of Well #7 project					



City of Live Oak  
Fund 14  
Department 1400 Streets/Roads Revenue Sources



Acct #	Description	Actual Activity FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2017-18	Projected FY 2017-18	City Council Adopted FY 2018-19
<b>REVENUES</b>						
4157	Cal Trans Reimbursement	\$ 7,341	\$ 8,200	\$ 6,673	\$ 8,000	\$ 8,000
4158	Recology Road Maint	10,313	10,000	5,132	10,300	10,500
4169	Interest Earnings	329	200	616	2,500	2,600
4170	Unrealized Gain/Loss	(352)	100	113	100	100
4301	Interfund Transfer	13,968	0	0	0	0
4500	2103 Gas Tax	26,937	33,416	25,169	35,142	66,200
4501	2105 Gas Tax	45,691	48,509	31,630	50,429	49,700
4503	2106 Gas Tax	28,693	34,098	22,112	33,278	32,900
4505	2107 Gas Tax	59,784	62,667	40,142	62,598	61,700
4507	2107.5 Gas Tax	2,000	2,000	2,000	2,000	2,000
4508	State Gas Tax Rehab	0	48,129	0	50,427	143,400
4509	State Gas Tax Prior Yrs	0	9,549	11,277	9,818	9,800
4601	Grants	17,083	0	0	0	0
<b>TOTAL FUND REVENUES</b>		<b>\$ 211,787</b>	<b>\$ 256,868</b>	<b>\$ 144,864</b>	<b>\$ 264,592</b>	<b>\$ 386,900</b>

City of Live Oak  
Fund 14  
Department 1400 Streets/Roads



Acct #	Description	Actual Expenditure FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2016-17	Projected FY 2017-18	City Council Adopted FY 2018-19
5003	Salaries Permanent	\$ 22,401	\$ 20,261	\$ 20,191	\$ 26,200	\$ 21,300
5005	Salaries Extra Help	19,945	15,267	8,442	11,000	15,300
5007	Overtime	1,185	1,500	970	1,300	1,500
5013	Social Security	2,662	2,203	1,999	2,600	2,200
5015	Medicare	622	515	468	600	500
5017	Unemployment Insur.	890	868	704	900	900
5019	Workers Compensation	3,920	2,753	2,277	3,000	3,000
5021	Retirement PERS City	2,085	1,466	1,639	2,100	1,500
5023	Retirement PERS Employee	405	378	164	200	400
5025	Health Insurance	3,723	5,119	3,955	5,300	5,100
5027	Dental Insurance	541	409	464	600	400
5029	Vision Insurance	113	87	81	100	100
5031	Life Insurance	82	84	75	100	100
	<b>Total Salaries &amp; Benefits</b>	<b>58,574</b>	<b>50,910</b>	<b>41,428</b>	<b>54,000</b>	<b>52,300</b>
5301	Office Supplies	2,646	2,500	1,685	2,200	2,300
5303	Operating Supplies	3,559	2,500	2,662	3,500	3,600
5305	Chemicals	280	300	0	0	0
5307	Fuel	110	1,000	279	400	1,000
5308	Signs	674	2,000	415	600	1,000
5309	Safety Items	1,225	1,500	1,435	1,900	2,000
5311	Repair & Maintenance	11,635	11,500	2,960	3,900	9,500
5315	Repair & Maint Vehicles	2,548	3,500	1,106	1,500	2,500
5319	Small Tools and Equip	922	2,000	730	1,000	1,800
5321	Rents & Leases	88	300	102	200	300
5323	Communications	1,467	1,500	1,542	2,100	2,200
5325	Advertising	0	1,000	325	400	400
5329	Printing & Copying	228	500	125	200	200
5331	Travel, Lodging & Meals	0	1,000	0	0	1,000
5333	Dues & Subscriptions	761	800	759	1,000	1,000
5335	Professional Dev.	0	1,000	0	0	1,000
5337	Licenses & Permits	1,543	1,900	1,770	2,400	2,500
5339	Utilities	3,020	3,300	1,601	2,100	2,200
5341	Professional Services	35,122	40,000	12,981	17,300	18,000
5341	Street Sweeping Services	24,883	24,000	16,589	22,100	22,800
5341	Storm Drain Services	840	2,000	0	0	0
5343	Liability Insurance	3,048	3,100	3,081	4,100	4,200
5345	Property & Other Insur	1,347	1,500	1,429	1,900	2,000
5347	Vehicle Insurance	235	300	0	0	0
5349	Fidelity Insurance	28	100	28	100	100
	<b>Total Services and Supplies</b>	<b>96,210</b>	<b>109,100</b>	<b>51,604</b>	<b>68,900</b>	<b>81,600</b>

**Streets/Roads Expenditures cont.**

5705	Capital Projects	0	0	0	0	0
	Total Capital Outlay	0	0	0	0	0
5901	Interfund Transfer	35,901	0	578	800	0
5903	Legal Cost Transfer	1,853	4,500	834	1,100	1,400
5905	Finance Cost Transfer	3,095	7,200	1,275	1,700	2,100
5909	General Govt Transfer	1,603	4,800	949	1,300	1,400
5911	Engineering Transfer	1,751	3,000	103	100	200
	Total Interfund Transfers	44,203	19,500	3,739	5,000	5,100
	Departmental Grand Total	\$ 198,987	\$ 179,510	\$ 96,771	\$ 127,900	\$ 139,000

City of Live Oak  
Fund 14  
Department 1415 - Storm Drains



Acct#	Description	Actual Expenditure FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2016-17	Projected FY 2017-18	City Council Adopted FY 2018-19
<b>EXPENDITURES</b>						
5311	Repair & Maintenance <i>\$1500 generator servicing</i>	0	\$ 1,500	0	0	\$ 2,500
5337	Licenses & Permits	453	500	723	1,000	500
5339	Utilities	1,792	1,900	810	1,100	1,400
5341	Professional Services	840	2,000	0	0	2,000
	Total Services and Supplies	3,085	5,900	1,534	2,100	6,400
	Departmental Grand Total	\$ 3,085	\$ 5,900	\$ 1,534	\$ 2,100	\$ 6,400

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



Acct #	Description	Actual Activity FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2017-18	Projected FY 2017-18	City Council Adopted FY 2018-19
<b>REVENUES</b>						
4511	Transportation Tax Non Transit	\$ 397,949	\$ 405,000	\$ 63,747	\$ 405,000	\$ 409,100
4513	Transportation Tax STA	0	0	0	0	0
4169	Interest Earnings	5,430	5,000	1,875	7,500	4,000
4170	Unrealized Gain/Loss	(955)	200	391	400	200
4601	Grant Proceeds	0	0	0	0	0
	<b>TOTAL FUND REVENUES</b>	<b>402,424</b>	<b>410,200</b>	<b>66,012</b>	<b>412,900</b>	<b>413,300</b>
<b>EXPENDITURES</b>						
5003	Salaries Permanent	0	0	0	0	0
	Total Salaries & Benefits	0	0	0	0	0
5303	Operating Supplies	0	0	0	0	0
5311	Repair & Maintenance	0	0	0	0	0
5319	Small Tools and Equipment	0	0	0	0	0
5333	Dues & Subscriptions	761	800	759	800	0
5341	Professional Services	13,170	15,000	5,691	13,700	15,000
	Total Services and Supplies	13,931	15,800	6,450	14,500	15,000
5705	Capital Projects	0	605,000	0	0	827,000
	Total Capital Outlay	0	605,000	0	0	827,000
5901	Interfund Transfer <i>'O' St. and Kola Street</i>	933,410	0	79,669	119,054	0
5901	Transfer Fund 05 Pennington Rd West	0	199,795	0	0	0
5903	Legal Cost Transfer	2,848	3,200	4,660	6,200	200
5905	Finance Cost Transfer	5,082	5,500	7,128	9,500	200
5909	General Govt Transfer	2,900	3,800	5,297	7,100	200
5911	Engineering Cost Transfer	2,882	2,500	577	800	0
	Total Interfund Transfers	947,122	214,795	97,331	142,654	600
	<b>Departmental Grand Total</b>	<b>\$ 961,053</b>	<b>\$ 835,595</b>	<b>\$ 103,781</b>	<b>\$ 157,154</b>	<b>\$ 842,600</b>

5705 Set aside of \$827,000 for Highway 99 project

City of Live Oak  
Fund 16  
Department 1600 - Traffic Safety



Acct #	Description	Actual Activity FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2017-18	Projected FY 2017-18	City Council Adopted FY 2018-19
<b>REVENUES</b>						
4127	Vehicle Code Fines	\$ 4,057	\$ 4,000	\$ 1,847	\$ 3,200	\$ 3,500
4169	Interest Earnings	37	30	19	100	0
4170	Unrealized Gain/Loss	(10)	0	6	0	0
<b>TOTAL FUND REVENUES</b>		<b>4,083</b>	<b>4,030</b>	<b>1,871</b>	<b>3,300</b>	<b>3,500</b>
<b>EXPENDITURES</b>						
5913	Public Safety Expenditure	4,000	4,000	3,000	4,000	2,800
5913	Public Safety Expenditure	0	6,000	4,500	6,000	0
Total Interfund Transfers		4,000	10,000	7,500	10,000	2,800
<b>TOTAL FUND EXPENDITURES</b>		<b>\$ 4,000</b>	<b>\$ 10,000</b>	<b>\$ 7,500</b>	<b>\$ 10,000</b>	<b>\$ 2,800</b>

Note 1: Provides \$2,800 Contra-expense for General Fund Police Dept 1050

Note 2: Provides \$0 traffic safety projects



City of Live Oak  
Fund 17  
Department 1700 - COPS



Acct #	Description	Actual Activity FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2017-18	Projected FY 2017-18	City Council Adopted FY 2018-19
<b>REVENUES</b>						
4607	COPS Grant	\$ 129,447	\$ 100,000	\$ 117,237	\$ 125,000	\$ 100,000
4169	Interest Earnings	1,966	2,400	993	4,000	2,000
4170	Unrealized Gain/Loss	(415)	100	264	300	100
	<b>TOTAL FUND REVENUES</b>	<b>130,998</b>	<b>102,500</b>	<b>118,494</b>	<b>129,300</b>	<b>102,100</b>
<b>EXPENDITURES</b>						
5319	Small Tools and Equipment	46,012	16,100	59,391	79,200	0
5337	Licenses & Permits	0	15,100	0	15,100	15,100
5353	Special Departmental Expense	0	7,500	0	0	85,000
	Total Services and Supplies	46,012	38,700	59,391	94,300	100,100
5703	Vehicles & Heavy Equipment	133,106	0	0	0	0
	Total Capital Outlay	133,106	0	0	0	0
	<b>TOTAL FUND EXPENDITURES</b>	<b>\$ 179,118</b>	<b>\$ 38,700</b>	<b>\$ 59,391</b>	<b>\$ 94,300</b>	<b>\$ 100,100</b>

City of Live Oak  
Fund 18  
Department 1800 - Sidewalk Improvement



Acct #	Description	Actual Activity FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2017-18	Projected FY 2017-18	City Council Adopted FY 2018-19
<b>REVENUES</b>						
4169	Interest Earnings	\$ 113	\$ 100	\$ 69	300	0
4170	Unrealized Gain/Loss	(25)	0	15	0	0
<b>TOTAL FUND REVENUES</b>		<b>88</b>	<b>100</b>	<b>84</b>	<b>300</b>	<b>0</b>
<b>EXPENDITURES</b>						
5705	Capital Projects	0	17,300	0	0	17,300
Total Capital Outlay		0	17,300	0	0	17,300
<b>TOTAL FUND EXPENDITURES</b>		<b>0</b>	<b>\$ 17,300</b>	<b>0</b>	<b>0</b>	<b>\$ 17,300</b>

Note 2: Provides \$17,300 for sidewalk projects

City of Live Oak  
Fund 20  
Department 2000 - Street Lighting



Acct #	Description	Actual Activity FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2017-18	Projected FY 2017-18	City Council Adopted FY 2018-19
<b>REVENUES</b>						
4703	Assessments	\$ 56,855	\$ 57,000	\$ 31,705	\$ 57,000	\$ 57,000
4157	Caltrans Reimbursement	1,627	1,800	1,479	2,000	1,800
4169	Interest Earnings	652	900	392	1,600	900
4170	Unrealized Gain/Loss	(146)	100	90	100	100
	<b>Total Revenues</b>	<b>58,988</b>	<b>59,800</b>	<b>33,665</b>	<b>60,700</b>	<b>59,800</b>
<b>EXPENDITURES</b>						
5339	Utilities	53,908	51,000	36,420	48,600	50,100
5341	Professional Services	358	500	0	500	500
	Special Department Expense	0	0	0	0	106,000
	<i>Set aside for Hwy 99 Project</i>					
	<b>Total Services and Supplies</b>	<b>54,266</b>	<b>51,500</b>	<b>36,420</b>	<b>49,100</b>	<b>156,600</b>
5903	Legal Cost Transfer	376	400	296	400	500
5905	Finance Cost Transfer	674	700	453	600	800
5909	General Govt Transfer	384	600	338	500	500
	<b>Total Interfund Transfers</b>	<b>1,434</b>	<b>1,700</b>	<b>1,087</b>	<b>1,500</b>	<b>1,800</b>
	<b>Total Expenditures</b>	<b>\$ 55,700</b>	<b>\$ 53,200</b>	<b>\$ 37,507</b>	<b>\$ 50,600</b>	<b>\$ 158,400</b>

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



Acct #	Description	Actual Activity FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2017-18	Projected FY 2017-18	City Council Adopted FY 2018-19
<b>REVENUES</b>						
4701	Mello Roos CFD 92-1	\$ 129,045	\$ 128,000	\$ 69,795	\$ 128,000	\$ 128,000
4169	Interest Earnings	945	1,000	629	2,500	1,000
4170	Unrealized Gain/Loss	(258)	100	138	100	100
<b>TOTAL FUND REVENUES</b>		<b>129,731</b>	<b>129,100</b>	<b>70,563</b>	<b>130,600</b>	<b>129,100</b>
<b>EXPENDITURES</b>						
5341	Professional Services	9,049	9,500	6,398	8,500	8,800
5353	Special Dept Expense	83,453	83,000	0	0	87,000
	<i>portion Pennington Rd water main</i>					
<b>Total Services and Supplies</b>		<b>92,502</b>	<b>92,500</b>	<b>6,398</b>	<b>8,500</b>	<b>95,800</b>
5903	Legal Cost Transfer	1,186	1,200	838	1,100	1,500
5905	Finance Cost Transfer	2,133	2,000	1,281	1,700	2,300
5909	General Govt Transfer	1,230	1,400	951	1,300	1,500
5913	Public Safety Expenditure	63,000	53,000	39,750	53,000	53,000
<b>Total Interfund Transfers</b>		<b>67,549</b>	<b>57,600</b>	<b>42,820</b>	<b>57,100</b>	<b>58,300</b>
<b>TOTAL FUND EXPENDITURES</b>		<b>\$ 160,051</b>	<b>\$ 150,100</b>	<b>\$ 49,218</b>	<b>\$ 65,600</b>	<b>\$ 154,100</b>

Line Item Detail:

- 5353 Includes \$83,000 for Live Oak Unified School District share
- 5913 Includes \$53,000 transfer to General Fund for animal facility debt payment

City of Live Oak  
Fund 22  
Department 2200 - Fire Assessment



Acct #	Description	Actual Activity FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2017-18	Projected FY 2017-18	City Council Adopted FY 2018-19
<b>REVENUES</b>						
4703	Assessment	\$ 121,523	\$ 118,000	\$ 68,018	\$ 118,000	\$ 118,000
4169	Interest Earnings	31	100	51	200	100
4170	Unrealized Gain/Loss	(72)	100	23	0	100
	<b>TOTAL FUND REVENUES</b>	<b>121,482</b>	<b>118,200</b>	<b>68,092</b>	<b>118,200</b>	<b>118,200</b>
<b>EXPENDITURES</b>						
5341	Professional Services	800	1,000	1,120	1,200	1,200
	Total Services and Supplies	800	1,000	1,120	1,200	1,200
5903	Legal Cost Transfer	938	1,000	779	1,000	1,400
5905	Finance Cost Transfer	1,684	1,500	1,192	1,600	2,100
5909	General Govt Transfer	966	1,100	886	1,200	1,400
5913	Public Safety Expenditure	125,000	135,000	101,250	135,000	112,100
	Total Interfund Transfers	128,588	138,600	104,107	138,800	117,000
	<b>TOTAL FUND EXPENDITURES</b>	<b>\$ 129,388</b>	<b>\$ 139,600</b>	<b>\$ 105,227</b>	<b>\$ 140,000</b>	<b>\$ 118,200</b>

5913 Includes \$112,100 transfer to General Fund for annual fire services  
5913 Includes \$0 for City designated fire safety expenses

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



Acct #	Description	Actual Activity FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2017-18	Projected FY 2017-18	City Council Adopted FY 2018-19
<b>REVENUES</b>						
4709	Fire Assessment	\$ 97,777	\$ 100,000	\$ 51,350	\$ 100,000	\$ 100,000
4169	Interest Earnings	(26)	100	24	100	100
4170	Unrealized Gain/Loss	(50)	0	9	0	0
<b>TOTAL FUND REVENUES</b>		<b>97,701</b>	<b>100,100</b>	<b>51,384</b>	<b>100,100</b>	<b>100,100</b>
<b>EXPENDITURES</b>						
5341	Professional Services	0	2,700	2,000	2,000	2,100
	Total Services and Supplies	0	2,700	2,000	2,000	2,100
5903	Legal Cost Transfer	851	600	642	900	1,200
5905	Finance Cost Transfer	1,526	1,000	981	1,300	1,800
5909	General Govt Transfer	875	800	730	1,000	1,200
5913	Public Safety Expenditure	110,000	110,000	82,500	110,000	93,100
	Total Interfund Transfers	113,252	112,400	84,853	113,200	97,300
<b>TOTAL FUND EXPENDITURES</b>		<b>\$ 113,252</b>	<b>\$ 115,100</b>	<b>\$ 86,853</b>	<b>\$ 115,200</b>	<b>\$ 99,400</b>

5913 Includes \$93,800 transfer to General Fund for annual fire services



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



Acct #	Description	Actual Activity FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2017-18	Projected FY 2017-18	City Council Adopted FY 2018-19
<b>REVENUES</b>						
4711	Police Assessment	\$ 264,993	\$ 271,000	\$ 139,260	\$ 271,000	\$ 271,000
4169	Interest Earnings	70	100	93	400	100
4170	Unrealized Gain/Loss	(165)	0	40	40	0
	<b>TOTAL FUND REVENUES</b>	<b>264,899</b>	<b>271,100</b>	<b>139,392</b>	<b>271,440</b>	<b>271,100</b>
<b>EXPENDITURES</b>						
5341	Professional Services	14,605	5,000	17,286	21,000	15,000
	<b>Total Services and Supplies</b>	<b>14,605</b>	<b>5,000</b>	<b>17,286</b>	<b>21,000</b>	<b>15,000</b>
5903	Legal Cost Transfer	2,216	2,200	1,719	2,300	3,200
5905	Finance Cost Transfer	3,974	2,100	2,628	3,500	4,900
5909	General Govt Transfer	2,281	1,800	1,954	2,600	3,300
5913	Public Safety Expenditure	297,000	297,000	222,750	297,000	244,200
	<b>Total Interfund Transfers</b>	<b>305,471</b>	<b>303,100</b>	<b>229,051</b>	<b>305,400</b>	<b>255,600</b>
	<b>TOTAL FUND EXPENDITURES</b>	<b>\$ 320,076</b>	<b>\$ 308,100</b>	<b>\$ 246,337</b>	<b>\$ 326,400</b>	<b>\$ 270,600</b>

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



Acct #	Description	Actual Activity FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2017-18	Projected FY 2017-18	City Council Adopted FY 2018-19
<b>REVENUES</b>						
4713	Animal Control Assessment	\$ 15,411	\$ 15,700	\$ 8,093	\$ 15,700	15,700
4169	Interest Earnings	(17)	0	(2)	0	0
4170	Unrealized Gain/Loss	(7)	0	(1)	0	0
	<b>TOTAL FUND REVENUES</b>	<b>15,387</b>	<b>15,700</b>	<b>8,090</b>	<b>15,700</b>	<b>15,700</b>
<b>EXPENDITURES</b>						
5341	Professional Services	0	100	0	0	100
	Total Services and Supplies	0	100	0	0	100
5903	Legal Cost Transfer	147	0	111	100	200
5905	Finance Cost Transfer	260	0	172	200	300
5909	General Govt Transfer	150	0	127	200	200
5913	Public Safety Expenditure	20,000	20,000	15,000	20,000	9,200
	Total Interfund Transfers	20,557	20,000	15,410	20,500	9,900
	<b>TOTAL FUND EXPENDITURES</b>	<b>\$ 20,557</b>	<b>\$ 20,100</b>	<b>\$ 15,410</b>	<b>\$ 20,500</b>	<b>\$ 10,000</b>

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



Acct #	Description	Actual Activity FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2017-18	Projected FY 2017-18	City Council Adopted FY 2018-19
<b>REVENUES</b>						
4715	Street Light Assessment	\$ 15,942	\$ 16,300	\$ 8,372	\$ 16,300	\$ 16,300
4169	Interest Earnings	179	200	59	200	200
4170	Unrealized Gain/Loss	(44)	0	20	0	0
	<b>TOTAL FUND REVENUES</b>	<b>16,077</b>	<b>16,500</b>	<b>8,451</b>	<b>16,500</b>	<b>16,500</b>
<b>EXPENDITURES</b>						
5339	Utilities	31,990	33,300	21,797	29,100	30,000
5341	Professional Services	118	500	0	0	0
	<b>Total Services and Supplies</b>	<b>32,108</b>	<b>33,800</b>	<b>21,797</b>	<b>29,100</b>	<b>30,000</b>
5903	Legal Cost Transfer	159	200	191	300	300
5905	Finance Cost Transfer	291	200	294	400	500
5909	General Govt Transfer	170	200	217	300	300
	<b>Total Interfund Transfers</b>	<b>620</b>	<b>600</b>	<b>702</b>	<b>1,000</b>	<b>1,100</b>
	<b>TOTAL FUND EXPENDITURES</b>	<b>\$ 32,728</b>	<b>\$ 34,400</b>	<b>\$ 22,499</b>	<b>\$ 30,100</b>	<b>\$ 31,100</b>

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



Acct #	Description	Actual Activity FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2017-18	Projected FY 2017-18	City Council Adopted FY 2018-19
<b>REVENUES</b>						
4717	Parks/Rec /Pool Assessment	\$ 121,159	\$ 124,000	\$ 63,630	\$ 124,000	\$ 124,000
4169	Interest Earnings	101	0	78	300	-
4170	Unrealized Gain/Loss	(82)	0	31	0	0
	<b>TOTAL FUND REVENUES</b>	<b>121,178</b>	<b>124,000</b>	<b>63,739</b>	<b>124,300</b>	<b>124,000</b>
<b>EXPENDITURES</b>						
5339	Utilities	949	1,000	762	1,000	1,100
5341	Professional Services	6,480	7,000	10,360	13,300	13,700
	<b>Total Services and Supplies</b>	<b>7,429</b>	<b>8,000</b>	<b>11,122</b>	<b>14,300</b>	<b>14,800</b>
5903	Legal Cost Transfer	953	1,000	719	1,000	1,600
5905	Finance Cost Transfer	1,708	1,700	1,098	1,500	2,400
5909	General Govt Transfer	979	1,200	818	1,100	1,700
5911	Parks/Rec/Pool Expenditure	117,000	117,000	106,500	142,000	103,500
	<b>Total Interfund Transfers</b>	<b>120,640</b>	<b>120,900</b>	<b>109,135</b>	<b>145,600</b>	<b>109,200</b>
	<b>TOTAL FUND EXPENDITURES</b>	<b>\$ 128,069</b>	<b>\$ 128,900</b>	<b>\$ 120,257</b>	<b>\$ 159,900</b>	<b>\$ 124,000</b>

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



Acct #	Description	Actual Activity FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2017-18	Projected FY 2017-18	City Council Adopted FY 2018-19
<b>REVENUES</b>						
4719	Storm Drainage Assessment	\$ 15,942	\$ 16,300	\$ 8,372	\$ 16,300	\$ 16,300
4169	Interest Earnings	823	800	503	2,000	1,000
4170	Unrealized Gain/Loss	(179)	100	113	100	100
	<b>TOTAL FUND REVENUES</b>	<b>16,586</b>	<b>17,200</b>	<b>8,988</b>	<b>18,400</b>	<b>17,400</b>
<b>EXPENDITURES</b>						
5311		4,232	3,000	393	500	3,000
5337	Licenses & Permits	261	300	461	500	500
5339	Utilities	1,965	2,000	758	1,400	1,500
5341	Professional Services	409	500	7,500	7,500	7,800
	<b>Total Services and Supplies</b>	<b>6,866</b>	<b>5,800</b>	<b>9,113</b>	<b>9,900</b>	<b>12,800</b>
5705	Capital Projects	0	115,000	0	0	115,000
	<b>Total Capital Outlay</b>	<b>0</b>	<b>115,000</b>	<b>0</b>	<b>0</b>	<b>115,000</b>
5903	Legal Cost Transfer	46	200	957	1,300	400
5905	Finance Cost Transfer	70	300	1,462	1,900	600
5909	General Govt Transfer	31	200	1,088	1,500	400
5911	Storm Drain Maint Transfer	0	25,000	0	25,000	0
	<b>Total Interfund Transfers</b>	<b>147</b>	<b>25,700</b>	<b>3,507</b>	<b>29,700</b>	<b>1,400</b>
	<b>TOTAL FUND EXPENDITURES</b>	<b>\$ 7,013</b>	<b>\$ 146,500</b>	<b>\$ 12,620</b>	<b>\$ 39,600</b>	<b>\$ 129,200</b>

5705 For City designated drainage projects



## **Fiscal Year 2018-19**

### **Miscellaneous Funds**

**AB1600 Park Fees**

**AB1600 Community Center Fees**

**AB1600 Public Works Bldgs Fees**

**AB1600 General Bldgs Fees**

**AB1600 Police Facility Fees**

**AB1600 Fire Facility Fees**

**AB1600 Traffic Facility Fees**

**AB1600 Flood Control Facility Fees**

**Water Connection Fees**

**Sewer Connection Fees**

**Storm Drain Connection Fees**

**CDBG Project Funds**

**CDBG Program Income Fund**

**HOME Program Income Fund**

**CDBG General Admin Fund**



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



Acct #	Description	Actual Activity FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2017-18	Projected FY 2017-18	City Council Adopted FY 2018-19
<b>REVENUES</b>						
4705	Impact Fees	91	\$ 6,700	3,965	5,300	\$ 5,400
4705	Transfer Road/Signal Fees	0	9,445	0	9400	0
4169	Interest Earnings	249	250	160	600	200
4170	Unrealized Gain/Loss	(54)	0	33	0	0
<b>TOTAL FUND REVENUES</b>		<b>286</b>	<b>16,395</b>	<b>4,158</b>	<b>15,300</b>	<b>5,600</b>
<b>EXPENDITURES</b>						
5705	Capital Projects	0	48,000	0	0	42,000
	<i>Add'l shade structure Soccer Park</i>					
	<b>Total Capital Outlay</b>	<b>0</b>	<b>48,000</b>	<b>0</b>	<b>0</b>	<b>42,000</b>
<b>TOTAL FUND EXPENDITURES</b>		<b>0</b>	<b>\$ 48,000</b>	<b>0</b>	<b>0</b>	<b>\$ 42,000</b>

5705 Note: AB1600 Impact fees can only be used for new equipment and new/expanded facilities

City of Live Oak  
Fund 31  
Dept 3100-Community Center AB1600



Acct #	Description	Actual Activity FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2017-18	Projected FY 2017-18	City Council Adopted FY 2018-19
<b>REVENUES</b>						
4705	Impact Fees	\$ -	\$ 1,760	\$ 881	\$ 1,700	\$ 1,700
4169	Interest Earnings	1,310	1,400	796	3,200	1,600
4170	Unrealized Gain/Loss	(285)	0	175	200	0
<b>TOTAL FUND REVENUES</b>		<b>1,024</b>	<b>3,160</b>	<b>1,852</b>	<b>5,100</b>	<b>3,300</b>
<b>EXPENDITURES</b>						
5705	Capital Projects	0	200,500	0	0	202,000
	Total Capital Outlay	0	200,500	0	0	202,000
<b>TOTAL FUND EXPENDITURES</b>		<b>0</b>	<b>\$ 200,500</b>	<b>0</b>	<b>0</b>	<b>\$ 202,000</b>

5705 Note: AB1600 Impact fees can only be used for new or expanded facilities

City of Live Oak  
Fund 32  
Dept 3200-Gov't Services - Public Works AB1600



Acct #	Description	Actual Activity FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2017-18	Projected FY 2017-18	City Council Adopted FY 2018-19
<b>REVENUES</b>						
4705	Impact Fees	\$ 66	\$ 1,300	\$ 953	\$ 1,300	\$ 1,300
4705	Transfers Road/Signal Fees	-	6,846	-	6,800	0
4169	Interest Earnings	65	80	42	200	100
4170	Unrealized Gain/Loss	(14)	-	9	0	0
	<b>TOTAL FUND REVENUES</b>	<b>116</b>	<b>8,226</b>	<b>1,003</b>	<b>8,300</b>	<b>1,400</b>
<b>EXPENDITURES</b>						
5705	Capital Projects	0	16,900	0	0	10,900
	Total Capital Outlay	0	16,900	0	0	10,900
	<b>TOTAL FUND EXPENDITURES</b>	<b>0</b>	<b>\$ 16,900</b>	<b>0</b>	<b>0</b>	<b>\$ 10,900</b>

5705 Note: AB1600 Impact fees can only be used for new equipment and/or new and expanded facilities

City of Live Oak  
Fund 33  
Dept 3300 - Gov't Services - General Gov't AB1600



Acct #	Description	Actual Activity FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2017-18	Projected FY 2017-18	City Council Adopted FY 2018-19
<b>REVENUES</b>						
4705	Impact Fees	\$ 116	\$ 2,280	\$ 1,665	\$ 2,200	\$ 2,280
4705	Transfers Road/Signal Fees	-	12,043	0	12,000	0
4169	Interest Earnings	2,144	2,500	1,300	5,200	2,600
4170	Unrealized Gain/Loss	(474)	-	285	300	-
<b>TOTAL FUND REVENUES</b>		<b>1,786</b>	<b>16,823</b>	<b>3,250</b>	<b>19,700</b>	<b>4,880</b>
<b>EXPENDITURES</b>						
5341	Professional Services	2,320	1,200	0	0	1,200
	Total Services and Supplies	2,320	1,200	0	0	1,200
5705	Capital Projects	0	343,000	5,350	6,500	324,000
	Total Capital Outlay	0	343,000	5,350	6,500	324,000
<b>TOTAL FUND EXPENDITURES</b>		<b>\$ 2,320</b>	<b>\$ 344,200</b>	<b>\$ 5,350</b>	<b>\$ 6,500</b>	<b>\$ 325,200</b>

4705 Note: Transfer "Road/Signal Fees" corrects FY 15-16 overallocation to Road/Signal fund

5705 Note: AB1600 Impact fees can only be used for new equipment and/or new and expanded facilities

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



Acct #	Description	Actual Activity FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2017-18	Projected FY 2017-18	City Council Adopted FY 2018-19
<b>REVENUES</b>						
4705	Impact Fees	\$ 63	\$ 1,250	\$ 287	\$ 400	\$ 1,250
4705	Transfers Road/Signal Fees	-	6,596	-	6,600	0
4169	Interest Earnings	968	1,200	589	1,200	1,200
4170	Unrealized Gain/Loss	(211)	-	129	0	0
	<b>TOTAL FUND REVENUES</b>	<b>820</b>	<b>9,046</b>	<b>1,005</b>	<b>8,200</b>	<b>2,450</b>
<b>EXPENDITURES</b>						
5341	Professional Services	0	0	0	0	0
	Total Services and Supplies	0	0	0	0	0
5705	Capital Projects	0	157,000	0	0	149,000
	Total Capital Outlay	0	157,000	0	0	149,000
	<b>TOTAL FUND EXPENDITURES</b>	<b>0</b>	<b>\$ 157,000</b>	<b>0</b>	<b>0</b>	<b>\$ 149,000</b>

5705 Note: AB1600 Impact fees can only be used for new equipment and/or new and expanded facilities

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



Acct #	Description	Actual Activity FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2017-18	Projected FY 2017-18	City Council Adopted FY 2018-19
<b>REVENUES</b>						
4705	Impact Fees	175	\$ 3,450	4,259	\$ 4,300	\$ 3,450
4705	Transfer Road/Signal Fees	-	18,289	-	18,300	0
4169	Interest Earnings	626	800	390	800	800
4170	Unrealized Gain/Loss	(137)	-	84	0	0
	<b>TOTAL FUND REVENUES</b>	<b>665</b>	<b>22,539</b>	<b>4,733</b>	<b>23,400</b>	<b>4,250</b>
<b>EXPENDITURES</b>						
5341	Professional Services	0	0	0	0	0
	Total Services and Supplies	0	0	0	0	0
5705	Capital Projects	0	115,200	0	0	100,700
	Total Capital Outlay	0	115,200	0	0	100,700
	<b>TOTAL FUND EXPENDITURES</b>	<b>0</b>	<b>\$ 115,200</b>	<b>0</b>	<b>0</b>	<b>\$ 100,700</b>

4705 Note: Transfer "Road/Signal Fees" corrects FY 15-16 overallocation to Road/Signal fund

5705 Note: AB1600 Impact fees can only be used for new equipment and/or new and expanded facilities

City of Live Oak  
Fund 36  
Dept 3600 Roads/Signals AB1600



Acct #	Description	Actual Activity FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2017-18	Projected FY 2017-18	City Council Adopted FY 2018-19
<b>REVENUES</b>						
4705	Impact Fees	\$ 3,849	\$ 6,100	\$ 13,137	\$ 13,100	\$ 6,100
4169	Interest Earnings	3,646	4,000	894	1,800	4,000
4170	Unrealized Gain/Loss	(793)	-	488	500	-
	<b>TOTAL FUND REVENUES</b>	<b>6,702</b>	<b>10,100</b>	<b>14,519</b>	<b>15,400</b>	<b>10,100</b>
<b>EXPENDITURES</b>						
5341	Professional Services	0	1,200	0	0	1,200
5705	Capital Projects	0	508,000	105	508,000	0
5901	Transfers to Other DIF funds	0	53,219	-	53,200	0
	Total Capital Outlay	0	562,419	105	561,200	1,200
	<b>TOTAL FUND EXPENDITURES</b>	<b>0</b>	<b>\$ 562,419</b>	<b>\$ 105</b>	<b>\$ 561,200</b>	<b>\$ 1,200</b>

5705 Note 1: AB1600 Impact fees can only be used for new equipment and/or new and expanded facilities

5901 Note 2: "Transfers to Other DIF Funds" corrects FY 15-16 overallocation to Road/Signal fund



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



Acct #	Description	Actual Activity FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2017-18	Projected FY 2017-18	City Council Adopted FY 2018-19
<b>REVENUES</b>						
4705	Impact Fees (See Note 1)	0	0	0	0	0
4169	Interest Earnings	692	900	8	-	0
4170	Unrealized Gain/Loss	(151)	-	92	100	0
	<b>TOTAL FUND REVENUES</b>	<b>\$ 541</b>	<b>\$ 900</b>	<b>\$ 100</b>	<b>\$ 100</b>	<b>0</b>
<b>EXPENDITURES</b>						
5341	Professional Services	0	0	0	0	0
	Total Services and Supplies	0	0	0	0	0
5705	Capital Projects	104,000	0	0	0	2,000
	Total Capital Outlay	104,000	0	0	0	2,000
	<b>TOTAL FUND EXPENDITURES</b>	<b>\$ 104,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>\$ 2,000</b>

Note 1: This drainage fee superceded by storm drain connection fee and is no longer collected  
Note 2: AB1600 Impact fees can only be used for new or expanded facilities

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



Acct #	Description	Actual Activity FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2017-18	Projected FY 2017-18	City Council Adopted FY 2018-19
<b>REVENUES</b>						
4403	Connection Fees	\$ 15,270	\$ 16,000	\$ 68,930	\$ 68,900	\$ 16,000
4169	Interest Earnings	6,637	5,000	3,987	8,000	5,000
4170	Unrealized Gain/Loss	(1,443)	100	889	900	100
	<b>TOTAL FUND REVENUES</b>	<b>20,464</b>	<b>21,100</b>	<b>73,806</b>	<b>77,800</b>	<b>21,100</b>

<b>EXPENDITURES</b>						
5705	Capital Projects	0	235,000	0	715,000	235,000
	Total Capital Outlay	0	235,000	0	715,000	235,000
5901	Interfund Transfer	81,800	0	0	0	0
	Total Interfund Transfers	81,800	0	0	0	0
	<b>TOTAL FUND EXPENDITURES</b>	<b>\$ 81,800</b>	<b>\$ 235,000</b>	<b>0</b>	<b>\$ 715,000</b>	<b>\$ 235,000</b>

- 5705 FY 17-18 Capital Projects included \$715,000 for Well #7 project
- 5705 FY 18-19 Capital Projects includes \$225,000 for Pennington Rd water main
- 5705 FY 18-19 Capital Projects includes \$10,000 for City designated water projects

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



Acct #	Description	Actual Activity FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2017-18	Projected FY 2017-18	City Council Adopted FY 2018-19
<b>REVENUES</b>						
4403	Connection Fees	\$ 9,053	\$ 10,000	\$ 41,786	\$ 41,800	\$ 10,000
4169	Interest Earnings	2,639	2,500	1,774	3,500	2,500
4170	Unrealized Gain/Loss	(573)	100	354	400	100
<b>TOTAL FUND REVENUES</b>		<b>11,119</b>	<b>12,600</b>	<b>43,914</b>	<b>45,700</b>	<b>12,600</b>
<b>EXPENDITURES</b>						
5705	Capital Projects	0	377,000	0	0	449,000
	Total Capital Outlay	0	377,000	0	0	449,000
	<b>Total Expenditures</b>	<b>0</b>	<b>\$ 377,000</b>	<b>0</b>	<b>0</b>	<b>\$ 449,000</b>

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



Acct #	Description	Actual Activity FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2017-18	Projected FY 2017-18	City Council Adopted FY 2018-19
<b>REVENUES</b>						
4403	Connection Fees	\$ 15,293	\$ 7,900	\$ -	\$ 7,900	\$ 7,900
4169	Interest Earnings	2,443	2,500	326	700	700
4170	Unrealized Gain/Loss	(528)	-	329	300	0
	Total Revenues	17,208	10,400	655	8,900	8,600
<b>EXPENDITURES</b>						
5341	Professional Services	0	0	0	0	0
	Total Services and Supplies	0	0	0	0	0
5901	Transfers Water Well #7	-	18,000	0	18,000	0
5901	Transfers Fund 05 Soccer Park	287,100	-	0	0	0
5705	Capital Projects	-	150,000	0	0	81,000
	Total Capital Outlay	287,100	168,000	0	18,000	81,000
	Total Expenditures	287,100	\$ 168,000	0	18,000	\$ 81,000

5705 Note: For City designated storm drain related projects

**City of Live Oak**  
**Fund 67**  
**Department 6700 - CDBG**  
**Skate Park, Water Main, Pennington Rd, Misc Projects**



Description		Actual Activity FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2017-18	Projected FY 2017-18	City Council Adopted FY 2018-19
<b>Revenues</b>						
4601	Grant Proceeds	26,222	1,713,822	1,685,771	1,289,622	562,200
4603	Transfers Program Income	-	100,000	157,186	209,600	0
<b>Total All Revenues</b>		<b>\$ 26,222</b>	<b>\$ 1,813,822</b>	<b>\$ 1,842,957</b>	<b>\$ 1,499,222</b>	<b>\$ 562,200</b>
<b>Expenditures</b>						
<b>6018 Skate Park</b>						
6018	Transfers Fund 05 Skate Park	559,563	158,000	209,217	279,000	0
		559,563	158,000	209,217	279,000	0
<b>6022 Pennington Rd Water Main</b>						
6022	Transfers Fund 05 County Program Inc	12,567	550,000	3,570	4,800	545,200
		12,567	550,000	3,570	4,800	545,200
<b>6020 Pennington Rd East</b>						
6020	Pennington Rd East	0	988,822	0	988,822	0
	Transfers Program Income	0	100,000	0	100,000	0
		0	1,088,822	0	1,088,822	0
<b>6700 CDBG Grant Administration</b>						
6001	General Administration	17,100	17,000	11,933	17,000	17,000
6019	Activity Delivery	18,047	0	1,470,476	0	0
Subtotal		35,147	17,000	1,482,409	17,000	17,000
<b>Total All Expenditures</b>		<b>\$ 607,277</b>	<b>\$ 1,813,822</b>	<b>\$ 1,695,196</b>	<b>\$ 1,389,622</b>	<b>\$ 562,200</b>

City of Live Oak  
Fund 90  
Dept 9000 - CDBG Housing Rehab Program Income



Acct #	Description	Actual Activity FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2017-18	Projected FY 2017-18	City Council Adopted FY 2018-19
<b>REVENUES</b>						
	Other CDBG Program Income	\$ -	\$ 30,000	0	0	0
4901	89-STBG-351 Program Income	6,089	-	11,244	11,200	70,000
4902	91-STBG-531 Program Income	-		44,109	44,100	0
4903	94-STBG-804 Program Income	16,350	18,000	14,848	19,800	0
4905	94-STBG-1252 Program Income	21	0	0	0	0
4906	99-STBG-1371 Program Income	2,582	3,500	1,095	1,500	0
4907	02-STBG 1710 Program Income	0	0	0	0	0
4951	98-EDBG-609 Program Income	3,182	4,000	2,680	3,600	0
4169	Interest Earnings	(71)	800	912	1,800	1,000
4170	Unrealized Gain/Loss	127	-	(200)	0	0
	<b>TOTAL FUND REVENUES</b>	<b>28,280</b>	<b>56,300</b>	<b>74,687</b>	<b>82,000</b>	<b>71,000</b>
<b>EXPENDITURES</b>						
	Transfer Pennington Rd East	0	100,000	0	100,000	0
5901	Interfund Transfer CDBG Prog	71,570	0	84,431	0	0
	<b>Total Interfund Transfers</b>	<b>71,570</b>	<b>100,000</b>	<b>84,431</b>	<b>100,000</b>	<b>0</b>
6003	Activity Delivery	0	60,000	0	0	71,000
6005	Housing Rehabilitation	0	-	0	0	-
	<b>Total Grant Expenditures</b>	<b>0</b>	<b>60,000</b>	<b>0</b>	<b>0</b>	<b>71,000</b>
	<b>Departmental Grand Total</b>	<b>\$ 71,570</b>	<b>\$ 160,000</b>	<b>\$ 84,431</b>	<b>\$ 100,000</b>	<b>\$ 71,000</b>

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



Acct #	Description	Actual Activity FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2017-18	Projected FY 2017-18	City Council Adopted FY 2018-19
<b>REVENUES</b>						
4900	RLA Program Income	0	0	0	\$ 56,100	\$ 50,000
4972	97-HOME-Program Income	26,865	30,000	60	30,000	0
4975	06-HOME-Program Income	-	-	28,054	28,100	0
4978	11-HOME-7661 Program Income	158,232	0	0	0	0
4169	Interest Earnings	544	500	1,367	2,700	0
	<b>TOTAL FUND REVENUES</b>	<b>185,641</b>	<b>30,500</b>	<b>29,481</b>	<b>116,900</b>	<b>50,000</b>
<b>EXPENDITURES</b>						
6001	General Administration	9,322	5,000	2,878	3,800	4,000
6003	Activity Delivery	-	25,500	0	25,500	46,000
6010	Eligible Housing Activities	89,151	250,000	0	87,600	0
	Total Grant Expenditures	98,473	280,500	2,878	116,900	50,000
	Departmental Grand Total	\$ 98,473	\$ 280,500	\$ 2,878	\$ 116,900	\$ 50,000

6010 For City designated housing activities



City of Live Oak  
Fund 95  
Dept 9500-CDBG General Admin Program Income



Acct #	Description	Actual Activity FY 2016-17	Adopted Budget FY 2017-18	Actuals through Mar FY 2017-18	Projected FY 2017-18	City Council FY 2018-19
<b>REVENUES</b>						
4903	Program Income	\$ 3,173	\$ 3,700	\$ 2,454	\$ 3,300	\$ 50,000
4905	94-STBG-1252 Program Income	-	0	0	0	0
4906	99-STBG-1371 Program Income	146	0	131	200	0
4951	98-EDBG-609 Program Income	674	0	495	700	0
4170	Interest Earnings	0	0	0	0	0
	<b>TOTAL FUND REVENUES</b>	<b>3,993</b>	<b>3,700</b>	<b>3,080</b>	<b>4,200</b>	<b>50,000</b>
<b>EXPENDITURES</b>						
	Activity Delivery	0	0	0	0	46,000
6001	General Administration	0	3,700	0	3,700	4,000
	Total Grant Expenditures	0	3,700	0	3,700	4,000
	Departmental Grand Total	0	\$ 3,700	0	\$ 3,700	\$ 4,000