



The Council may take up any agenda item at any time, regardless of the order listed. Action may be taken on any item on this agenda. Members of the public may comment on any item on the agenda at the time that it is taken up by the Council. Requests to speak on the item should be made to the Mayor at the time an item is discussed. We ask that members of the public come forward to be recognized by the Mayor and keep their remarks brief. Absent permission from the Mayor, comments will be limited to three (3) minutes.

Mayor – Diane Hodges
Vice Mayor – Lakhvir Ghag
Council Member – Steve Alvarado
Council Member – Gary Baland
Council Member – Jason Banks

June 10, 2015 6:00 PM

- A. CALL TO ORDER**
- B. ROLL CALL**
- C. REPORTS AND MISCELLANEOUS**
 - 1. FY 2015/16 Preliminary Budget Review

Joe Aguilar, Finance Director
- D. ADJOURNMENT**



DATE: June 8, 2015
TO: Mayor and City Council
FROM: Joe Aguilar, Finance Director
SUBJECT: June 10 Study Session on FY 15/16 Budget

During the Wednesday, June 10 Study Session staff will review with the City Council the preliminary budget information for the Sewer and Water Enterprise Funds. The preliminary information is attached for your review.

If time allows, we may also be able to review the balance of the budget information, which covers our streets, grant and capital funds. The additional information will be presented at that time.

Respectfully submitted,

Joe Aguilar

Joe Aguilar
Finance Director

Reviewed By: 
Jim Goodwin, City Manager

City of Live Oak						
Fund 13						
Department 1300 - Sewer Enterprise						
		Actual	Adopted	Actuals		City Manager
		Expenditure	Budget	Thru April	Projected	Proposed
Acct No.	Description	FY 2013-14	FY 2014-15	FY 2014-15	FY 2014-15	FY 2015-16
REVENUES						
4401	Services Charges	2,160,925	2,160,000	1,812,342	2,175,000	2,175,000
4405	Penalty Charges	18,361	10,000	14,998	17,998	18,000
4167	Miscellaneous Income	1,398	0	2,270	2,270	2,000
4169	Interest Earnings	6,430	5,000	5,484	7,312	9,000
4171	Sale of Fixed Assets					
4301	Interfund Transfer					
	TOTAL FUND REVENUES	2,187,114	2,175,000	1,835,094	2,202,580	2,204,000
EXPENDITURES						
5001	Salaries Elected	3,205	3,177	2,566	3,100	2,951
5003	Salaries Permanent	382,440	519,877	299,119	370,000	545,813
5005	Salaries Extra Help	50,460	57,084	39,534	48,000	28,392
5007	Overtime	2,603	27,320	4,222	6,000	20,000
5009	Certificate Pay	5,421	8,100	3,961	4,800	14,064
5011	Car Allowance	5,319	5,100	4,041	4,900	6,045
5013	Social Security	26,021	35,980	21,200	25,500	34,842
5015	Medicare	6,381	8,623	5,122	6,200	8,483
5017	Unemployment Insurance	4,853	5,031	4,712	5,834	3,971
5019	Workers Compensation	33,029	39,625	32,424	32,424	35,866
5021	Retirement PERS City	80,263	113,929	64,395	79,727	133,334
5023	Retirement PERS Empl	28,642	40,995	18,602	23,031	37,553
5025	Health Insurance	90,554	123,295	67,980	81,576	103,899
5027	Dental Insurance	6,121	9,016	4,763	5,716	7,221
5029	Vision Insurance	1,129	1,771	936	1,123	1,319
5031	Life Insurance	992	1,489	970	1,164	1,504
5033	ARC Expense	(2,688)	0	0	0	
	Total Salaries & Benefits	724,745	1,000,412	574,547	699,095	985,257
5301	Office Supplies	2,382	2,500	2,419	2,903	2,500
5303	Operating Supplies	9,230	15,000	6,982	9,000	24,000
5305	Chemicals	1,433	10,000	2,550	3,000	5,000
5307	Fuel	4,990	10,000	3,995	6,000	10,000
5308	Inventory					11,000
5309	Safety Items	1,589	2,000	491	900	2,000
5311	Repair & Maint	75,006	40,000	83,956	100,747	60,000
5313	Repair & Maint Buildings	10,723	5,000	1,574	1,889	5,500
5315	Repair & Maint Vehicles	7,205	10,000	6,023	7,228	10,000
5317	Maint & Service Contracts	9,212	18,000	6,852	8,222	41,000
5319	Small Tools and Equip	8,978	15,000	8,899	10,679	15,000
5321	Rents & Leases	3,921	6,000	4,618	5,542	6,000
5323	Communications	6,836	8,000	4,955	6,607	8,000
5325	Advertising	495	2,000	901	1,201	2,000
5327	Postage	7,042	10,000	6,513	8,684	10,000

City of Live Oak						
Fund 13						
Department 1300 - Sewer Enterprise						
Acct No.	Description	Actual	Adopted	Actuals		City Manager
		Expenditure	Budget	Thru April	Projected	Proposed
		FY 2013-14	FY 2014-15	FY 2014-15	FY 2014-15	FY 2015-16
5329	Printing & Copying	3,418	3,000	2,892	3,470	3,000
5331	Travel, Lodging & Meals	1,703	3,000	0	0	4,000
5333	Dues & Subscriptions	1,272	2,000	1,864	2,485	2,000
5335	Professional Dev	655	3,000	317	423	4,000
5337	Licenses & Permits	14,973	15,000	20,191	20,191	22,000
5339	Utilities	151,943	165,000	114,681	153,000	160,000
5341	Professional Services	169,276	200,000	101,413	125,000	150,000
5343	Liability Insurance	27,345	27,021	27,191	27,191	28,000
5345	Property & Equip Insur	21,470	23,125	25,026	25,026	25,500
5347	Vehicle Insurance		0	0	1,200	1,400
5349	Fidelity Insurance	0	499	352	400	500
5360	Sludge Removal			4,457	4,457	35,000
	Total Services/Supplies	541,097	595,145	439,112	535,445	647,401
5501	Principal	307,305	299,316	0	299,316	275,300
5503	Interest	107,223	102,709	50,569	102,709	97,800
	Total Debt Service	414,528	402,025	50,569	402,025	373,100
5701	Buildings & Structures					40,000
	\$40K replace existing SCADA					
5703	Vehicles & Heavy Equip	4,220	15,000	1,727		18,000
	\$18K midsize pickup					
5705	Capital Projects	(4,220)	85,000			22,000
	\$22K "P" street pump upgrades					
	Total Capital Outlay	0	100,000	1,727	0	80,000
5901	Interfund Transfer					
5903	Legal Cost Transfer	19,694	14,506	10,311	14,506	14,600
5905	Finance Cost Transfer	11,672	10,522	0	10,522	10,600
5909	General Govt Transfer	30,804	27,093	0	27,093	27,500
5911	Engineering Cost Transfer	22,156	14,106	2,437	14,106	14,200
5913	Planning Cost Transfer					
	Total Interfund Transfers	84,326	66,227	12,748	66,227	66,900
	Departmental Grand Total	1,764,696	2,163,809	1,078,703	1,702,791	2,152,658

City of Live Oak						
Fund 12						
Department 1200 - Water Enterprise						
		Actual	Adopted	Actuals		City Manager
		Expenditure	Budget	Thru April	Projected	Proposed
Acct No.	Description	FY 2013-14	FY 2014-15	FY 2014-15	FY 2014-15	FY 2015-16
REVENUES						
4401	Services Charges	840,514	900,000	667,394	821,000	820,000
4404	Services Miscellaneous	2,943	2,000	1,414	1,800	2,000
4405	Penalty Charges	7,375	7,000	6,036	7,200	7,500
4169	Interest Earnings	1,331	2,000	956	1,300	1,500
4171	Sale of Fixed Assets	275	0	0	0	0
4301	Interfund Transfer	84,288	84,500	0	84,500	81,800
	TOTAL FUND REVENUES	936,726	995,500	675,800	915,800	912,800
EXPENDITURES						
5001	Salaries Elected	3,205	3,177	2,416	3,177	2,951
5003	Salaries Permanent	195,217	248,103	168,531	208,657	222,198
5005	Salaries Extra Help	38,754	51,676	35,415	43,847	28,392
5007	Overtime	1,136	9,096	2,559	3,200	3,500
5009	Certificate Pay	4,518	8,100	3,393	4,300	5,078
5011	Car Allowance	2,497	2,340	1,830	2,340	1,845
5013	Social Security	13,581	18,557	12,762	16,100	16,974
5015	Medicare	3,419	4,497	3,101	3,900	4,158
5017	Unemployment Insurance	2,762	2,926	2,677	2,900	2,365
5019	Workers Compensation	17,084	18,619	11,973	15,700	16,882
5021	Retirement PERS City	42,635	54,448	36,157	45,700	48,853
5023	Retirement PERS Empl	15,182	19,592	10,682	16,300	17,312
5025	Health Insurance	47,198	63,326	44,141	53,000	62,894
5027	Dental Insurance	3,055	4,646	3,092	3,700	4,263
5029	Vision Insurance	650	942	630	800	731
5031	Life Insurance	571	740	623	748	896
5033	ARC Expense	(1,885)	0	0	0	0
	Total Salaries & Benefits	389,579	510,785	339,982	424,369	439,294
5301	Office Supplies	2,196	2,100	2,158	2,590	2,200
5303	Operating Supplies	4,697	7,500	2,965	6,000	65,000
5305	Chemicals	33,879	40,000	24,470	39,000	40,000
5307	Fuel	7,631	8,500	3,574	5,000	8,000
5309	Safety Items	937	1,500	632	900	2,000
5311	Repair & Maintenance	72,244	55,000	44,103	53,000	55,000
5313	Repair & Maint Buildings	0	1,000	2,350	2,500	4,000
5315	Repair & Maint Vehicles	861	3,000	859	1,400	3,500
5317	Maint & Service Contracts	9,033	8,000	6,852	8,000	15,000
5319	Small Tools and Equip	32,843	15,000	1,000	2,000	10,000
5321	Rents & Leases	4,104	4,000	4,618	5,500	5,500
5323	Communications	3,265	4,500	1,904	2,500	2,500
5325	Advertising	190	500	434	500	500
5327	Postage	7,508	8,000	6,324	7,500	8,000

City of Live Oak
Fund 12
Department 1200 - Water Enterprise

Acct No.	Description	Actual	Adopted	Actuals		City Manager
		Expenditure FY 2013-14	Budget FY 2014-15	Thru April FY 2014-15	Projected FY 2014-15	Proposed FY 2015-16
5329	Printing & Copying	3,418	3,000	2,844	3,000	3,000
5331	Travel, Lodging & Meals	441	800	0	500	1,500
5333	Dues & Subscriptions	966	1,400	522	1,000	1,500
5335	Professional Dev	0	2,000	529	2,000	3,000
5337	Licenses & Permits	14,282	14,000	2,206	11,500	12,000
5339	Utilities	142,975	145,000	101,784	140,000	142,000
5341	Professional Services	73,764	70,000	75,178	90,200	96,000
5343	Liability Insurance	15,333	14,040	14,113	14,113	14,500
5345	Property & Equip Insur	7,781	6,759	7,029	7,029	7,100
5347	Vehicle Insurance	114	112	110	110	150
5349	Fidelity Insurance	0	259	198	198	200
	Total Services/Supplies	438,462	415,970	306,756	406,040	502,150
5501	Principal	30,000	30,000	0	30,000	30,000
5503	Interest	54,288	53,000	45,900	53,000	51,800
	Total Debt Service	84,288	83,000	45,900	83,000	81,800
5701	Buildings & Structures					0
5703	Vehicles & Heavy Equip					
5705	Capital Projects					
	Total Capital Outlay	0	0	0	0	0
5903	Legal Cost Transfer	9,982	7,333	4,971	7,333	7,400
5905	Finance Cost Transfer	5,920	5,319	0	5,319	5,400
5909	General Govt Transfer	15,617	13,695	0	13,695	13,700
5911	Engineering Transfer	11,231	7,130	1,174	7,130	7,200
	Total Interfund Transfers	42,750	33,477	6,145	33,477	33,700
	Departmental Grand Total	955,079	1,043,232	698,783	946,886	1,056,944