



## ***ANNUAL BUDGET***

***FISCAL YEAR  
2012/2013***

**ADOPTED JUNE 20, 2012**





**Annual Budget**

**Fiscal Year 2012/2013**

**Elected Officials**

***Mayor***

***Gary Baland***

***Vice-Mayor***

***Steve Alvarado***

***Councilmember***

***Diane Hodges***

***Councilmember***

***Rob Klotz***

***Councilmember***

***Ray Rogers***

**Submitted by**

***City Manager***

***Jim Goodwin***

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

***Satwant S. Takhar***



June 20, 2012

To: The Honorable Mayor and Members of the City Council

Subject: Budget Message for Fiscal Year 2012/2013

On behalf of the City's management team, we are pleased to submit the City of Live Oak's Budget for the 2012/2013 fiscal year. The Budget reflects the policies, goals, programs and service priorities that the City Council is committed to providing to the citizens of Live Oak. The Budget for the 2012/2013 fiscal year is conservative and developed in consideration of strategic planning priorities. The proposed budget anticipates General Fund revenues exceeding expenditures by \$149,915 due to a one time interfund transfer in of \$333,000. By excluding this one time transfer in to the General Fund, expenditures exceed revenues by \$183,085 with the balance covered by Undesignated Fund Balance carryover. As in past years, operational adjustments throughout Fiscal Year 2012/2013 may reduce or eliminate the anticipated use of Undesignated Fund Balance carryover. Maintaining the high quality programs and services that the citizens of Live Oak are accustomed to receiving continues to be the highest priority.

As the State's fiscal outlook remains unstable, this presents the City with challenges in providing necessary services to the Citizens. The City must continue to develop alternate sources of revenue to fund the wide range of City service programs – Police, Fire, Animal Control, Code Enforcement, Parks & Recreation, Planning, Public Works, Water, Sewer, Administration and Finance. The accompanying pages adopted for Fiscal Year 2012/2013 summarize and highlight our revenue and expenditures, keeping in mind our short and long range activities.

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

Respectfully Submitted:

*Jim Goodwin*  
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Jim Goodwin  
City Manager

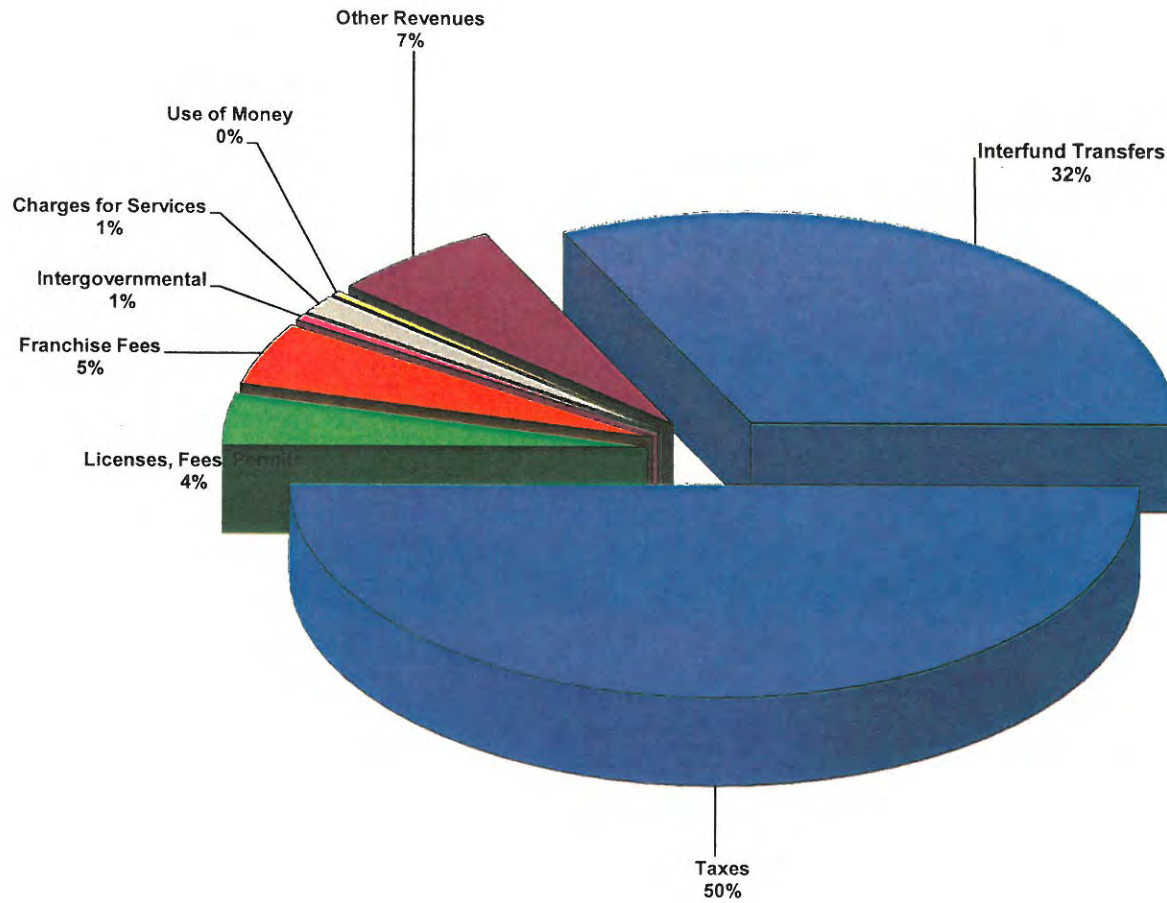
*Satwant S. Takhar*  
\_\_\_\_\_  
Satwant S. Takhar  
Finance Director/Asst. City Manager

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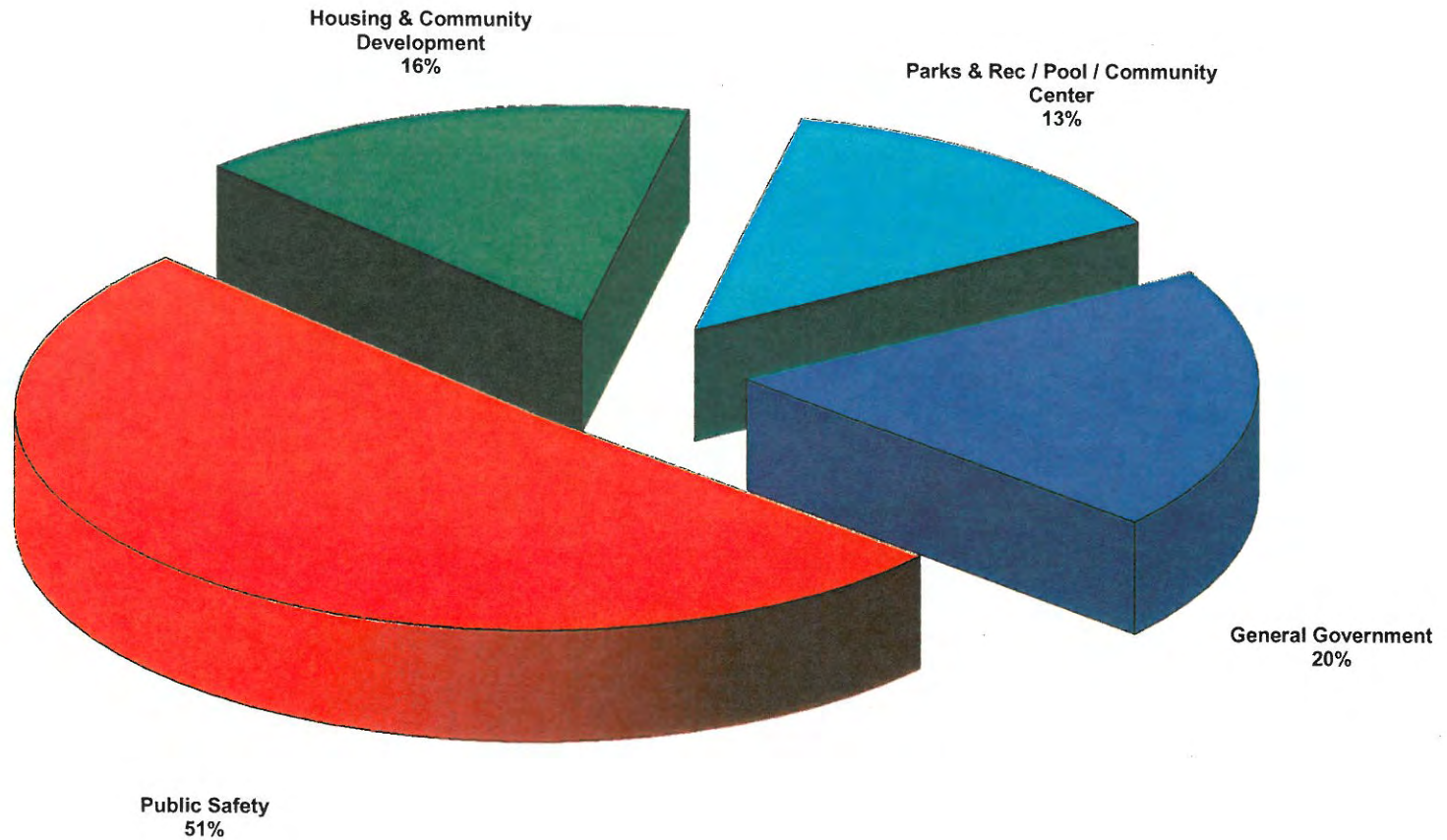
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# City of Live Oak General Fund Revenues Fiscal Year 2012/2013



# City of Live Oak General Fund Expenditures Fiscal Year 2012/2013





City of Live Oak  
Fund Balance Summary By Fund  
Fiscal Year 2011/2012

Fund #	Fund Name	Audited Fund Balance 7/1/2011	Projected Revenues .FY 2011/2012	Resources Available FY 2011/2012	Projected Transfers FY 2011/2012	Projected Expenditures FY 2011/2012	Reserves FY 2011/2012	Estimated Fund Balance 6/30/2012
02	Signage & Beautification	50,188	179	50,367	0	0		50,367
04	General Plan Update & Studies	111,233	356,912	468,144	0	403,144		65,000
05	Capital Improvement Projects	(6,760)	101,022	94,262	493,338	587,601		(0)
06	Water Capital Improvement Projec	0	26,223	26,223	0	26,223		0
09	Community Center	(821)	15,533	14,713	26,606	41,319		(0)
10	General Fund	2,219,038	2,132,617	4,351,655	652,246	2,785,367	850,098	1,368,435
11	Developer Deposits	540,561	1,000	541,561	0			208,561
12	Water Enterprise	10,025,681	869,121	10,894,802	55,320	796,259	56,889	10,096,974
13	Sewer Enterprise	28,416,734	1,858,732	30,275,466	(65,584)	1,365,182	724,350	28,120,351
14	Streets - Gas Tax	527,597	610,590	1,138,187	(330,361)	173,322		634,504
15	Streets - TDA Transportation Tax	692,969	290,087	983,056	(84,994)	461,332	220,000	216,729
16	Traffic Safety	2,824	7,240	10,064	(5,000)	0		5,064
17	COPS Trust	149,488	79,774	229,262	0	169,262		60,000
18	Sidewalk Improvement	16,952	98	17,050	0	0		17,050
20	Street Lighting	75,173	54,457	129,629	(1,910)	49,500	64,000	14,219
21	CFD 92-1 Mello Roos	179,405	106,968	286,373	(8,436)	92,000		185,937
22	Fire Assessment	55,185	108,653	163,837	(113,504)	0	28,000	22,333
23	Fire CFD 2004-1 Mello Roos	39,421	75,725	115,146	(72,308)	1,316	25,000	16,523
24	Police CFD 2004-1 Mello Roos	173,313	236,727	410,039	(252,008)	4,300	100,000	53,732
25	Animal Control CFD 2004-1 Mello	14,178	13,774	27,952	(10,430)	306	7,000	10,216
26	Street Lighting CFD 2004-1 Mello	58,145	14,871	73,016	(686)	16,966	55,000	365
27	Parks & Rec/Pool CFD 2004-1 Me	60,125	108,080	168,205	(113,902)	10,365	30,000	13,937
28	Storm Drainage CFD 2004-1 Mello	76,786	14,669	91,455	(2,228)	15,984	20,000	53,243
30	Parks & Rec - Parks AB1600	65,800	235	66,035	0	0		66,035
31	Parks & Rec - Community Center /	201,875	676	202,551	0	47,749		154,802
32	Gov't Services - Public Works AB1	14,133	50	14,184	0	0		14,184
33	Gov't Services - General Gov't AB	355,174	1,267	356,442	0	0		356,442
34	Public Safety - Police AB1600	138,340	494	138,834	0	0		138,834
35	Public Safety - Fire AB1600	83,341	296	83,637	0	4,692		78,945
36	Transportation - Roads/Signals AE	4	0	4	(4)	0		0
39	Flood Control AB1600	127,994	457	128,451	0	0		128,451
50	Water Connection Fees	1,008,432	3,555	1,011,987	(56,567)	0	500,000	455,420
51	Sewer Connection Fees	759,015	11,523	770,538	(200,000)	0		570,538
52	Storm Drain Connection Fees	470,936	1,678	472,614	0	7,038		465,576
65	10-STBG-6724 PIHNC Maple Part	0	426,200	426,200	3,000	429,200		0
66	11-PTEC-7632 GIS, Housing Elern	0	169	169	2,100	2,269		0
83	10-HOME-6349 Maple Park Housi	0	2,800,000	2,800,000	0	2,800,000		0
84	11-HOME-7661 OOR & FTHB	0	0	0	0	0		0
90	CDBG HR Program Income	36,544	26,500	63,044	(5,100)	7,744		50,200
91	EDBG Program Income	11,076	4,284	15,359	0	0		15,359
92	HOMI Program Income	51,384	7,727	59,111	0	59,110		0
93	CDBG FTHB Program Income	14,207	294	14,500	0	0		14,500

City of Live Oak  
Fund Balance Summary By Fund  
Fiscal Year 2012/2013 & 2013/2014

Fund #	Fund Name	Estimated Fund Balance 7/1/2012	Estimated Revenues FY 2012/2013	Resources Available FY 2012/2013	Transfers FY 2012/2013	Appropriations FY 2012/2013	Reserves FY 2012/2013	Estimated Fund Balance 6/30/2013	Estimated Fund Balance 6/30/2014
02	Signage & Beautification	50,367	0	50,367	0	50,367		0	0
04	General Plan Update & Studies	65,000	0	65,000	0	65,000		0	0
05	Capital Improvement Projects	(0)	24,218,000	24,218,000	309,000	24,527,000		(0)	(0)
06	Water Capital Improvement Projec	0	4,750,000	4,750,000	0	4,750,000		0	0
09	Community Center	(0)	18,600	18,600	29,341	47,941		0	(0)
10	General Fund	2,218,533	1,919,500	4,138,033	1,121,682	2,887,667	866,300	1,505,748	2,169,175
11	Developer Deposits	541,561	0	541,561	(333,000)	0	208,561	(0)	(0)
12	Water Enterprise	10,153,863	855,223	11,009,086	47,721	902,944	66,302	10,087,561	10,153,863
13	Sewer Enterprise	28,844,701	2,095,000	30,939,701	(78,371)	1,995,616	975,453	27,890,261	28,883,122
14	Streets - Gas Tax	634,504	1,142,614	1,777,118	(916,020)	491,526	250,000	119,572	35,345
15	Streets - TDA Transportation Tax	436,729	320,149	756,878	(17,446)	430,000	200,000	109,432	198,727
16	Traffic Safety	5,064	6,000	11,064	(7,000)	0		4,064	3,064
17	COPS Trust	60,000	100,000	160,000	0	160,000		0	0
18	Sidewalk Improvement	17,050	0	17,050	0	17,050		(0)	(0)
20	Street Lighting	78,219	54,975	133,194	(2,037)	60,000	64,000	7,157	64,021
21	CFD 92-1 Mello Roos	185,937	128,500	314,437	(69,367)	171,110		73,960	25,983
22	Fire Assessment	50,333	110,000	160,333	(134,412)	0		25,921	1,509
23	Fire CFD 2004-1 Mello Roos	41,523	75,000	116,523	(87,970)	2,500		26,053	10,583
24	Police CFD 2004-1 Mello Roos	153,732	240,000	393,732	(294,928)	7,500		91,304	28,876
25	Animal Control CFD 2004-1 Mello	17,216	13,000	30,216	(13,458)	500		16,258	15,300
26	Street Lighting CFD 2004-1 Mello	55,365	15,175	70,540	(731)	21,500	35,000	13,309	41,253
27	Parks & Rec/Pool CFD 2004-1 Me	43,937	120,000	163,937	(124,566)	14,500		24,871	2,805
28	Storm Drainage CFD 2004-1 Mellc	73,243	14,100	87,343	(1,732)	51,000		34,611	15,342
30	Parks & Rec - Parks AB1600	66,035	0	66,035	(65,000)	1,035		(0)	(0)
31	Parks & Rec - Community Center	154,802	0	154,802	0	154,802		0	0
32	Gov't Services - Public Works AB1	14,184	0	14,184	0	14,184		(0)	(0)
33	Gov't Services - General Gov't AB	356,442	0	356,442	(80,000)	276,442		(0)	(0)
34	Public Safety - Police AB1600	138,834	0	138,834	(100,000)	38,834		(0)	(0)
35	Public Safety - Fire AB1600	78,945	0	78,945	0	78,945		(0)	(0)
36	Transportation - Roads/Signals AE	0	0	0	0	0		0	0
39	Flood Control AB1600	128,451	0	128,451	0	128,451		0	0
48	Reserve for Other Post Employme	178,549	893	179,441	0	14,251	165,190	0	0
50	Water Connection Fees	955,420	0	955,420	(64,200)	287,020	500,000	84,200	(0)
51	Sewer Connection Fees	570,538	0	570,538	0	570,538		0	0
52	Storm Drain Connection Fees	465,576	0	465,576	0	465,576		(0)	(0)
65	10-STBG-6724 Maple Park Housir	0	400,000	400,000	0	400,000		0	0
66	11-PTEC-7632 GIS, Housing Elerr	0	105,000	105,000	25,000	130,000		0	0
83	10-HOME-6349 Maple Park Housi	0	300,000	300,000	0	300,000		0	0
84	11-HOME-7661 OOR & FTHB	0	700,000	700,000	0	700,000		0	0
90	CDBG HR Program Income	50,200	25,400	75,600	(25,000)	38,000		12,600	0
91	EDBG Program Income	15,359	4,200	19,559	0	14,600		4,959	0
92	HOME Program Income	0	20,000	20,000	0	20,000		0	0
93	CDBG FTHB Program Income	14,500	0	14,500	0	14,500		0	0



Account #	Description	Actual Revenues / Exp FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
<b>GENERAL FUND REVENUES</b>									
4101	Secured Property Taxes	508,569	500,000	271,779	455,000	475,000	498,750	475,000	498,750
4103	Unsecured Property Taxes	33,920	30,000	29,430	29,430	30,000	30,000	30,000	30,000
4107	Homeowners Property Tax Relief	7,699	6,000	7,315	7,315	7,000	7,000	7,000	7,000
4111	Property Tax In Lieu of Vehicle License Fees	693,435	700,000	335,175	670,350	645,000	645,000	645,000	645,000
4113	General Sales and Use Tax	174,937	150,000	147,723	177,268	175,000	175,000	175,000	175,000
4115	Prop 172 Public Safety Augmentation	22,405	18,000	18,069	21,682	20,000	20,000	20,000	20,000
4117	Property Tax In Lieu of Sales Tax	57,700	45,000	30,421	60,842	55,000	57,750	55,000	57,750
4137	Excise Tax	55,134		66,399	66,399	10,000	10,000	10,000	10,000
	<b>Total Taxes</b>	<b>1,553,800</b>	<b>1,449,000</b>	<b>906,310</b>	<b>1,488,286</b>	<b>1,417,000</b>	<b>1,443,500</b>	<b>1,417,000</b>	<b>1,443,500</b>
4131	Business License	42,451	37,000	45,314	45,314	40,000	40,000	40,000	40,000
4134	Plan Check Fees Engineering & Planning	11,071		16,713	16,713	15,000	15,000	15,000	15,000
4135	Building Permit Fees	81,888	20,000	87,017	89,517	35,000	35,000	35,000	35,000
4136	Plan Review Fees Building	26,931	15,000	38,719	38,719	20,000	20,000	20,000	20,000
4139	SMIP Fees	29		41	41				
4140	California Building Standards Commission	32		71	71			0	
4141	Plan Retention Fees	767	500	2,232	2,232	1,000	1,000	1,000	1,000
4143	Variance & Use Permit Fees	6,532	1,500	1,047	1,047	1,500	1,500	1,500	1,500
4145	Code Enforcement Fees	7,173	1,500	1,240	1,240	1,500	1,500	1,500	1,500
	<b>Total Licenses, Fees, Permits</b>	<b>176,874</b>	<b>75,500</b>	<b>192,392</b>	<b>194,892</b>	<b>114,000</b>	<b>114,000</b>	<b>114,000</b>	<b>114,000</b>
4147	PG&E Franchise Fee	48,150	46,000	46,712	48,000	48,000	48,000	48,000	48,000
4149	Cable TV Franchise Fee	45,972	45,000	22,385	45,000	45,000	45,000	45,000	45,000
4151	Recology Franchise Fee	44,184	42,000	32,836	44,000	44,000	44,000	44,000	44,000
	<b>Total Franchise Fees</b>	<b>138,306</b>	<b>133,000</b>	<b>101,932</b>	<b>137,000</b>	<b>137,000</b>	<b>137,000</b>	<b>137,000</b>	<b>137,000</b>
4119	Transfer Tax	10,689	10,000	8,840	10,608	10,000	10,000	10,000	10,000
4123	VLF Motor Vehicle In Lieu	39,987	18,000	4,638	4,638				
4125	State Mandated Cost Reimbursement	4,515	3,000	2,202	2,202	3,000	3,000	3,000	3,000
4127	Vehicle Code Fines	979	1,500	389	389	1,500	1,500	1,500	1,500
4129	Fish and Game	145	150	97	97	150	150	150	150
	<b>Total Intergovernmental</b>	<b>56,314</b>	<b>32,650</b>	<b>16,166</b>	<b>17,934</b>	<b>14,650</b>	<b>14,650</b>	<b>14,650</b>	<b>14,650</b>

City of Live Oak  
Fund 10-General Fund  
FY 2012/2013 & 2013/2014

Account #	Description	Actual Revenues / Exp FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
4155	Copies	700	400	129	155	400	400	400	400
4157	Caltrans Reimbursement	1,467	1,400	978	1,467	1,400	1,400	1,400	1,400
4159	Fire Department Rent	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200
4163	Major Repair Receipts Fire Dept	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250
4165	Administrative Fee	22,815	18,000	18,861	22,633	22,000	22,000	22,000	22,000
4201	Swimming Pool Fees	9,181	5,000	3,876	5,813	5,000	5,000	5,000	5,000
4203	Recreation Fees	1,298	500	541	649	500	500	500	500
4204	Cultural Celebration	2,000							
4205	Swim Lessons/Aqua Aerobics	3,599	2,500	993	1,986	2,500	2,500	2,500	2,500
4207	Youth Basketball	1,025	1,100	1,053	1,053	1,100	1,100	1,100	1,100
4211	Adult Aerobic Classes	5,142	1,500	3,673	4,408	3,500	3,500	3,500	3,500
4213	Tennis Lessons	690	500	640	640	500	500	500	500
4216	Wrestling Program	450	500	1,901	1,901	500	500	500	500
4219	Scholarship Program	5,094	2,000	600	600	2,000	2,000	2,000	2,000
	Total Charges for Services	55,911	35,850	35,694	43,754	41,850	41,850	41,850	41,850
4169	Interest Earnings	10,621	10,000	6,943	9,257	10,000	12,500	10,000	12,500
	Total Use of Money	10,621	10,000	6,943	9,257	10,000	12,500	10,000	12,500
4161	Rents & Royalties	35,019	30,000	30,035	36,041	35,000	35,000	35,000	35,000
4167	Miscellaneous Income	171,406	175,000	171,210	205,452	150,000	150,000	150,000	150,000
4171	Sale of Fixed Assets			3,263					
4173	Cash Over/Short	(85)							
	Total Other Revenues	206,341	205,000	204,508	241,493	185,000	185,000	185,000	185,000
4301	Interfund Transfer - Revenue Stabilization Transfer		110,000						
4301	Interfund Transfer	29,714		1	1	333,000		333,000	
4303	Legal Cost Transfer	81,928	65,000	22,245	44,490	65,000	66,950	65,000	66,950
4305	Finance Cost Transfer	25,841	42,900	20,828	41,656	42,900	44,187	42,900	44,187
4309	General Government Cost Transfer	107,637	143,590	59,617	119,234	143,590	147,898	143,590	147,898
4311	Engineering Cost Transfer	42,995	24,889	11,101	22,202	24,889	25,635	24,889	25,635
4316	Interfund Transfer Traffic Safety	6,000	6,000	5,000	5,000	7,000	7,000	7,000	7,000
4317	Interfund Fire Assessment	100,000	110,000	100,000	110,000	130,000	130,000	130,000	130,000
4318	Interfund CFD 2004-1 Fire	65,000	70,000	60,000	70,000	85,000	85,000	85,000	85,000
4319	Interfund CFD 2004-1 Police	200,000	244,000	200,000	244,000	285,000	285,000	285,000	285,000
4320	Interfund CFD 2004-1 Animal Control	10,000	13,000	10,000	10,000	13,000	13,000	13,000	13,000
4321	Interfund CFD 2004-1 Parks & Rec / Pool	90,000	110,000	100,000	110,000	120,000	120,000	120,000	120,000
	Total Interfund Revenue Transfers	759,115	939,379	588,792	776,583	1,249,379	924,670	1,249,379	924,670
<b>TOTAL GENERAL FUND</b>		<b>2,957,281</b>	<b>2,880,379</b>	<b>2,052,737</b>	<b>2,909,200</b>	<b>3,168,879</b>	<b>2,873,170</b>	<b>3,168,879</b>	<b>2,873,170</b>



Account #	Description	Actual Revenues / Exp FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
<b>GENERAL FUND EXPENDITURES</b>									
5001	Salaries Elected	29,086	28,057	19,655	23,586	28,057	28,057	28,057	28,057
5003	Salaries Permanent	397,743	431,407	340,455	421,516	426,146	436,823	426,146	436,823
5005	Salaries Extra Help	77,271	120,192	64,720	80,129	120,192	120,264	120,192	120,264
5007	Overtime	2,559	7,211	1,618	2,003	6,885	6,977	6,885	6,977
5011	Car Allowance	9,390	9,810	7,208	8,924	7,710	7,710	7,710	7,710
5013	Social Security	30,714	33,397	23,854	29,491	32,655	33,230	32,655	33,230
5015	Medicare	7,779	8,546	6,300	7,790	8,441	8,599	8,441	8,599
5017	Unemployment Insurance	6,727	6,081	6,212	7,691	5,907	5,922	5,907	5,922
5019	Workers Compensation	30,957	28,955	28,981	28,981	28,314	28,314	28,314	28,314
5021	Retirement PERS City	71,939	85,075	66,799	82,658	86,308	86,308	86,308	86,308
5023	Retirement PERS Employee	31,904	33,641	26,467	32,751	32,682	32,682	32,682	32,682
5025	Health Insurance	69,191	81,248	85,056	104,781	78,791	80,815	78,791	80,815
5027	Dental Insurance	8,530	9,462	6,453	7,931	7,869	8,052	7,869	8,052
5029	Vision Insurance	1,286	1,484	1,164	1,426	1,392	1,426	1,392	1,426
5031	Life Insurance	2,036	2,167	1,620	1,983	2,073	2,125	2,073	2,125
	<b>Total Salaries &amp; Benefits</b>	<b>777,113</b>	<b>886,733</b>	<b>686,562</b>	<b>841,640</b>	<b>873,421</b>	<b>887,302</b>	<b>873,421</b>	<b>887,302</b>
5301	Office Supplies	2,185	2,700	2,343	2,812	2,700	2,700	2,700	2,700
5303	Operating Supplies	15,512	12,700	12,789	14,671	14,000	14,000	14,000	14,000
5305	Chemicals	8,405	9,000	5,533	7,377	8,000	8,000	8,000	8,000
5307	Fuel	8,965	8,000	7,323	9,764	10,300	10,300	10,300	10,300
5309	Safety Items	3,109	4,300	4,196	5,402	4,400	4,400	4,400	4,400
5311	Repair & Maintenance	8,553	9,900	7,217	8,660	10,500	10,500	10,500	10,500
5313	Repair & Maintenance Buildings	14,634	12,000	3,250	9,100	13,800	11,800	13,800	11,800
5315	Repair & Maintenance Vehicles	4,306	3,400	6,715	7,682	4,600	4,600	4,600	4,600
5317	Maintenance & Service Contracts	8,456	19,040	8,282	10,427	15,040	15,040	15,040	15,040
5319	Small Tools and Equipment	5,414	9,500	7,086	16,578	8,900	8,900	8,900	8,900
5321	Rents & Leases	8,582	12,000	6,329	7,595	10,000	10,000	10,000	10,000
5323	Communications	24,881	25,550	18,292	23,586	24,650	24,650	24,650	24,650
5325	Advertising	9,895	4,950	6,454	7,624	6,600	6,600	6,600	6,600
5327	Postage	2,879	3,500	2,028	2,434	3,500	3,500	3,500	3,500
5329	Printing & Copying	759	2,050	791	1,332	2,000	2,000	2,000	2,000
5331	Travel, Lodging & Meals	10,347	13,950	5,814	9,170	12,700	12,700	12,700	12,700
5333	Dues & Subscriptions	9,735	13,250	8,836	10,080	12,900	12,900	12,900	12,900
5335	Professional Development	4,224	14,550	2,337	7,269	11,800	11,800	11,800	11,800

City of Live Oak  
Fund 10-General Fund  
FY 2012/2013 & 2013/2014

Account #	Description	Actual Revenues / Exp FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
5337	Licenses & Permits	4,091	4,100	1,981	3,828	4,100	4,100	4,100	4,100
5339	Utilities	30,025	34,700	21,049	28,277	32,100	32,100	32,100	32,100
5341	Professional Services	1,640,106	1,636,075	1,312,360	1,664,715	1,714,650	1,758,900	1,714,650	1,758,900
5343	Liability Insurance	39,275	28,554	26,480	26,480	26,590	27,387	26,590	27,387
5345	Property & Equipment Insurance	9,509	11,274	11,171	11,171	11,166	11,501	11,166	11,501
5347	Vehicle Insurance	1,017	1,167	223	297	1,139	1,173	1,139	1,173
5349	Fidelity Insurance	376	469	716	716	461	473	461	473
5351	Community Function/Promotion	17,837	20,000	12,461	18,953	19,000	19,000	19,000	19,000
5353	Special Departmental Expense	3,733	2,900	1,320	1,682	2,850	2,850	2,850	2,850
5357	Basketball	1,407	1,500	1,578	1,578	1,800	1,800	1,800	1,800
5358	Cultural Celebration	1,726	500	570	570	500	500	500	500
5359	Coloring Contest	59	150	0	100	100	100	100	100
5360	City Yard Sale	0	200	66	150	200	200	200	200
5361	Football	0	500	0	0	500	500	500	500
5363	Honor Roll & Pencils	348	500	211	211	200	200	200	200
5364	Pilates	752	500	259	500	1,000	1,000	1,000	1,000
5365	Swimming	858	1,000	148	900	2,000	2,000	2,000	2,000
5367	Tennis	219	1,500	1,271	1,271	1,000	1,000	1,000	1,000
5369	Wrestling	2,288	1,500	448	1,500	1,000	1,000	1,000	1,000
5371	Soccer	135	3,500	2,793	3,000	1,500	1,500	1,500	1,500
	<b>Total Services and Supplies</b>	<b>1,904,603</b>	<b>1,930,929</b>	<b>1,510,722</b>	<b>1,927,462</b>	<b>1,998,246</b>	<b>2,041,675</b>	<b>1,998,246</b>	<b>2,041,675</b>
5501	Principle	11,000	11,000	11,000	11,000	12,000	12,000	12,000	12,000
5503	Interest	5,623	5,000	2,633	5,265	4,000	4,000	4,000	4,000
	<b>Total Debt Service &amp; Contingency</b>	<b>16,623</b>	<b>16,000</b>	<b>13,633</b>	<b>16,265</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>
5901	Interfund Transfer	119,315	42,369	30,423	38,465	37,392	37,995	37,392	37,995
5903	Legal Cost Transfer	35,513	31,320	9,262	18,524	24,127	24,865	24,127	24,865
5905	Finance Cost Transfer	10,974	18,877	8,511	19,872	15,744	16,226	15,744	16,226
5909	General Government Transfer	44,759	50,531	23,738	47,476	50,434	51,980	50,434	51,980
	<b>Total Interfund Expenditure Transfers</b>	<b>210,561</b>	<b>143,097</b>	<b>71,934</b>	<b>124,337</b>	<b>127,697</b>	<b>131,067</b>	<b>127,697</b>	<b>131,067</b>
	<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>2,908,899</b>	<b>2,976,759</b>	<b>2,282,851</b>	<b>2,909,704</b>	<b>3,015,364</b>	<b>3,076,044</b>	<b>3,015,364</b>	<b>3,076,044</b>



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

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
5901	Interfund Transfer	119,315	42,369	30,423	38,465	37,392	37,995	37,392	37,995
	Total Interfund Transfers	119,315	42,369	30,423	38,465	37,392	37,995	37,392	37,995
	Departmental Grand Total	119,315	42,369	30,423	38,465	37,392	37,995	37,392	37,995

Line Item Detail:

- 5901 2,500 City/County Major Repair Fund
- 5901 3,923 Maintenance of Effort to Streets Fund 14 for Traffic Congestion Relief Eligibility
- 5901 30,969 for Community Center

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

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 10  
Departmental Expenditures 1000 - City Council

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
5001	Salaries Elected	29,086	28,057	19,655	23,586	28,057	28,057	28,057	28,057
5013	Social Security	1,878	1,740	1,112	1,335	1,740	1,740	1,740	1,740
5015	Medicare	439	407	260	312	407	407	407	407
5019	Workers Compensation	1,265	912	912	912	912	912	912	912
5021	Retirement PERS City	1,522	2,832	1,180	1,416	1,479	1,479	1,479	1,479
5023	Retirement PERS Employee	680	1,120	467	560	560	560	560	560
5025	Health Insurance	8,605	10,028	13,831	16,597	10,219	10,526	10,219	10,526
5027	Dental Insurance	2,758	3,193	1,553	1,864	1,970	2,029	1,970	2,029
5029	Vision Insurance	334	476	414	497	442	456	442	456
5031	Life Insurance	827	874	612	735	843	868	843	868
	Total Salaries & Benefits	47,395	49,639	39,998	47,815	46,628	47,032	46,628	47,032
5319	Small Tools and Equipment				7,000				
5323	Communications	6,049	4,750	3,204	4,272	4,750	4,750	4,750	4,750
5331	Travel, Lodging & Meals	1,241	3,750	788	1,500	3,000	3,000	3,000	3,000
5335	Professional Development	1,944	3,750	246	1,500	3,000	3,000	3,000	3,000
5341	Professional Services	1,420	1,400	1,159	1,391	1,400	1,400	1,400	1,400
5343	Liability Insurance	1,722	1,343	1,246	1,246	1,267	1,305	1,267	1,305
5349	Fidelity Insurance	16	22	34	34	22	23	22	23
	Total Services and Supplies	12,391	15,015	6,677	16,943	13,439	13,477	13,439	13,477
5903	Legal Cost Transfer	739	735	218	436	516	531	516	531
5905	Finance Cost Transfer	237	457	207	414	348	358	348	358
5909	General Government Transfer	1,001	1,277	604	1,208	1,175	1,210	1,175	1,210
	Total Interfund Transfers	1,977	2,469	1,029	2,058	2,039	2,100	2,039	2,100
	Departmental Grand Total	61,763	67,123	47,704	66,816	62,105	62,609	62,105	62,609

Line Item Detail:



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

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 10  
Departmental Expenditures 1005 - Administration

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
5003	Salaries Permanent	64,419	80,722	66,354	82,153	84,709	87,251	84,709	87,251
5005	Salaries Extra Help	2,400	2,400	1,800	2,229	2,400	2,472	2,400	2,472
5007	Overtime	157	533			549	565	549	565
5011	Car Allowance	2,460	2,820	2,115	2,619	2,820	2,820	2,820	2,820
5013	Social Security	3,538	4,274	3,259	4,034	4,308	4,438	4,308	4,438
5015	Medicare	1,019	1,246	1,014	1,255	1,304	1,343	1,304	1,343
5017	Unemployment Insurance	425	518	481	595	518	533	518	533
5019	Workers Compensation	3,213	2,793	2,796	2,796	2,923	2,923	2,923	2,923
5021	Retirement PERS City	11,058	15,671	13,131	16,257	17,199	17,199	17,199	17,199
5023	Retirement PERS Employee	4,898	6,197	5,042	6,243	6,513	6,513	6,513	6,513
5025	Health Insurance	13,260	19,156	17,515	21,685	19,388	19,970	19,388	19,970
5027	Dental Insurance	775	1,053	828	1,025	1,084	1,117	1,084	1,117
5029	Vision Insurance	119	163	121	150	165	170	165	170
5031	Life Insurance	136	192	150	186	196	202	196	202
	<b>Total Salaries &amp; Benefits</b>	<b>107,879</b>	<b>137,738</b>	<b>114,605</b>	<b>141,227</b>	<b>144,076</b>	<b>147,515</b>	<b>144,076</b>	<b>147,515</b>
5301	Office Supplies	1,835	2,000	1,741	2,089	2,000	2,000	2,000	2,000
5303	Operating Supplies	2,459	2,000	1,626	1,951	2,500	2,500	2,500	2,500
5309	Safety Items	190	150	77	92	150	150	150	150
5311	Repair & Maintenance	4,270	4,400	3,050	3,660	4,500	4,500	4,500	4,500
5313	Repair & Maintenance Buildings	2,544	2,500	250	300	4,500	2,500	4,500	2,500
5317	Maintenance & Service Contracts	973	2,840	473	568	1,840	1,840	1,840	1,840
5319	Small Tools and Equipment	567	2,000	256	308	1,500	1,500	1,500	1,500
5321	Rents & Leases	8,582	12,000	6,079	7,295	10,000	10,000	10,000	10,000
5323	Communications	6,155	6,000	4,566	6,088	6,000	6,000	6,000	6,000
5325	Advertising	6,685	3,000	5,601	6,721	5,000	5,000	5,000	5,000
5327	Postage	2,879	3,500	2,028	2,434	3,500	3,500	3,500	3,500
5329	Printing & Copying	759	1,000	14	300	1,000	1,000	1,000	1,000

City of Live Oak  
Fund 10  
Departmental Expenditures 1005 - Administration

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
5331	Travel, Lodging & Meals	4,979	3,000	2,658	3,190	3,000	3,000	3,000	3,000
5333	Dues & Subscriptions	7,830	11,000	7,920	8,640	11,000	11,000	11,000	11,000
5335	Professional Development	1,411	3,000	1,392	1,670	3,000	3,000	3,000	3,000
5337	Licenses & Permits	1,355	1,400	482	1,200	1,400	1,400	1,400	1,400
5339	Utilities	14,770	16,000	9,977	13,302	15,000	15,000	15,000	15,000
5341	Professional Services	8,489	14,700	11,900	14,280	32,700	32,700	32,700	32,700
5343	Liability Insurance	5,411	4,138	3,839	3,839	4,085	4,207	4,085	4,207
5345	Property & Equipment Insurance	5,251	5,716	5,775	5,775	5,822	5,996	5,822	5,996
5349	Fidelity Insurance	52	68	104	104	71	71	71	71
5351	Community Function/Promotion	17,837	20,000	12,461	18,953	19,000	19,000	19,000	19,000
	Total Services and Supplies	105,284	120,412	82,269	102,758	137,567	135,864	137,567	135,864
5501	Principle	11,000	11,000	11,000	11,000	12,000	12,000	12,000	12,000
5503	Interest	5,623	5,000	2,633	5,265	4,000	4,000	4,000	4,000
	Total Debt Service & Contingency	16,623	16,000	13,633	16,265	16,000	16,000	16,000	16,000
5903	Legal Cost Transfer	3,360	3,115	926	1,852	2,555	2,632	2,555	2,632
5905	Finance Cost Transfer	1,076	1,938	879	1,758	1,725	1,777	1,725	1,777
	Total Interfund Transfers	4,436	5,053	1,805	3,610	4,280	4,408	4,280	4,408
	Departmental Grand Total	234,221	279,203	212,312	263,860	301,923	303,788	301,923	303,788

Line Item Detail:



City of Live Oak  
Fund 10  
Departmental Expenditures 1010 - Finance

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
5003	Salaries Permanent	69,034	72,386	57,278	70,916	72,937	75,125	72,937	75,125
5007	Overtime		716						
5011	Car Allowance	930	1,050	788	975	732	754	732	754
5013	Social Security	3,582	3,526	2,610	3,231	1,050	1,050	1,050	1,050
5015	Medicare	1,031	1,065	841	1,041	3,560	3,667	3,560	3,667
5017	Unemployment Insurance	369	347	347	430	1,073	1,105	1,073	1,105
5019	Workers Compensation	3,341	2,387	2,388	2,388	347	347	347	347
5021	Retirement PERS City	11,321	12,588	10,063	12,458	2,405	2,405	2,405	2,405
5023	Retirement PERS Employee	5,017	4,977	4,018	4,975	13,261	13,261	13,261	13,261
5025	Health Insurance	10,406	11,156	11,523	14,267	5,021	5,021	5,021	5,021
5027	Dental Insurance	887	908	714	884	11,369	11,710	11,369	11,710
5029	Vision Insurance	152	148	110	137	917	945	917	945
5031	Life Insurance	172	181	141	174	149	154	149	154
	Total Salaries & Benefits	106,242	111,435	90,821	111,876	113,006	115,733	113,006	115,733
5301	Office Supplies	349	700	602	722	700	700	700	700
5317	Maintenance & Service Contracts	5,051	8,500	5,255	6,306	7,500	7,500	7,500	7,500
5319	Small Tools and Equipment	1,000	2,500	561	1,500	2,000	2,000	2,000	2,000
5323	Communications	1,752	3,000	1,441	1,800	2,500	2,500	2,500	2,500
5325	Advertising		100						
5329	Printing & Copying		800	777	932	800	800	800	800
5331	Travel, Lodging & Meals	1,274	3,000	538	1,500	3,000	3,000	3,000	3,000
5333	Dues & Subscriptions	670	1,100	377	700	1,100	1,100	1,100	1,100

City of Live Oak  
Fund 10  
Departmental Expenditures 1010 - Finance

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
5335	Professional Development	499	4,000		2,000	3,000	3,000	3,000	3,000
5341	Professional Services	14,782	21,450	17,225	20,670	21,450	21,450	21,450	21,450
5343	Liability Insurance	5,350	3,549	3,290	3,290	3,373	3,474	3,373	3,474
5349	Fidelity Insurance	51	58	88	88	59	60	59	60
5353	Special Departmental Expense	561	900	580	696	850	850	850	850
	Total Services and Supplies	31,338	49,657	30,733	40,205	46,332	46,435	46,332	46,435
5903	Legal Cost Transfer	2,138	1,830	544	1,088	1,368	1,409	1,368	1,409
5909	General Government Transfer	2,896	3,183	1,504	3,008	3,117	3,211	3,117	3,211
	Total Interfund Transfers	5,034	5,013	2,048	4,096	4,485	4,620	4,485	4,620
	Departmental Grand Total	142,614	166,105	123,602	156,177	163,822	166,788	163,822	166,788

Line Item Detail:

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

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
5003	Salaries Permanent	79,535	113,728	91,009	112,678	111,472	114,816	111,472	114,816
5007	Overtime	331	1,766						
5011	Car Allowance	1,800	1,590	1,193	1,476	1,668	1,718	1,668	1,718
5013	Social Security	4,310	6,114	4,666	5,778	5,903	6,080	5,903	6,080
5015	Medicare	1,219	1,672	1,329	1,646	1,639	1,689	1,639	1,689
5017	Unemployment Insurance	391	608	608	752	564	564	564	564
5019	Workers Compensation	3,953	5,117	5,120	5,120	4,933	4,933	4,933	4,933
5021	Retirement PERS City	13,629	21,256	17,188	21,281	21,717	21,717	21,717	21,717
5023	Retirement PERS Employee	6,053	8,405	6,863	8,498	8,223	8,223	8,223	8,223
5025	Health Insurance	11,333	14,101	14,679	18,173	13,731	14,143	13,731	14,143
5027	Dental Insurance	984	1,244	970	1,201	1,206	1,242	1,206	1,242
5029	Vision Insurance	161	192	144	178	185	191	185	191
5031	Life Insurance	202	288	223	276	275	283	275	283
	<b>Total Salaries &amp; Benefits</b>	<b>123,902</b>	<b>176,081</b>	<b>143,992</b>	<b>177,057</b>	<b>173,107</b>	<b>177,189</b>	<b>173,107</b>	<b>177,189</b>
5303	Operating Supplies	97	400	7	100	200	200	200	200
5309	Safety Items		100						
5317	Maintenance & Service Contracts		2,000		1,000	1,500	1,500	1,500	1,500
5319	Small Tools and Equipment		250			150	150	150	150
5323	Communications	970	1,000	829	1,000	1,000	1,000	1,000	1,000
5325	Advertising	3,041	1,500	708	850	1,500	1,500	1,500	1,500
5329	Printing & Copying		250		100	200	200	200	200
5331	Travel, Lodging & Meals	939	2,000	597	1,500	1,500	1,500	1,500	1,500
5333	Dues & Subscriptions	810	250		200	200	200	200	200



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

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
5335	Professional Development		2,500		1,000	1,500	1,500	1,500	1,500
5337	Licenses & Permits								
5341	Professional Services	44,201	60,000	42,103	50,524	55,000	55,000	55,000	55,000
5343	Liability Insurance	5,759	5,603	5,196	5,196	5,179	5,335	5,179	5,335
5349	Fidelity Insurance	55	92	140	140	90	93	90	93
	Total Services and Supplies	55,872	75,945	49,580	61,609	68,019	68,177	68,019	68,177
5903	Legal Cost Transfer	3,064	2,863	851	1,702	2,070	2,132	2,070	2,132
5905	Finance Cost Transfer	981	1,781	808	1,616	1,398	1,440	1,398	1,440
5909	General Government Transfer	4,151	4,980	2,353	4,706	4,717	4,859	4,717	4,859
	Total Interfund Transfers	8,196	9,624	4,012	8,024	8,185	8,431	8,185	8,431
	Departmental Grand Total	187,969	261,650	197,584	246,690	249,311	253,797	249,311	253,797

Line Item Detail:

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

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
5003	Salaries Permanent	106,427	80,071	63,924	79,144	86,790	89,393	86,790	89,393
5007	Overtime	272	88			93	96	93	96
5011	Car Allowance	1,800	1,800	1,200	1,486	0	0	0	0
5013	Social Security	6,929	5,076	4,033	4,994	5,381	5,542	5,381	5,542
5015	Medicare	1,620	1,187	943	1,168	1,258	1,296	1,258	1,296
5017	Unemployment Insurance	676	456	456	564	456	456	456	456
5019	Workers Compensation	7,856	5,117	5,120	5,120	5,424	5,424	5,424	5,424
5021	Retirement PERS City	20,216	16,200	13,053	16,161	18,336	18,336	18,336	18,336
5023	Retirement PERS Employee	8,966	6,406	5,212	6,454	6,943	6,943	6,943	6,943
5025	Health Insurance	12,889	12,523	13,056	16,165	12,762	13,144	12,762	13,144
5027	Dental Insurance	1,091	914	716	887	923	950	923	950
5029	Vision Insurance	196	171	123	153	173	178	173	178
5031	Life Insurance	318	236	187	232	240	248	240	248
	<b>Total Salaries &amp; Benefits</b>	<b>169,256</b>	<b>130,245</b>	<b>108,025</b>	<b>132,526</b>	<b>138,779</b>	<b>142,008</b>	<b>138,779</b>	<b>142,008</b>
5303	Operating Supplies	1,665	300		300	300	300	300	300
5307	Fuel	727	1,000	671	894	1,300	1,300	1,300	1,300
5309	Safety Items		250	86	100	250	250	250	250
5315	Repair & Maintenance Vehicles	205	400	7	300	600	600	600	600
5317	Maintenance & Service Contracts	2,432	2,700	2,553	2,553	2,700	2,700	2,700	2,700
5319	Small Tools and Equipment		250		100	250	250	250	250
5323	Communications	1,760	2,200	1,523	2,031	1,800	1,800	1,800	1,800
5325	Advertising		200	100					
5331	Travel, Lodging & Meals	1,841	2,000	1,143	1,371	2,000	2,000	2,000	2,000

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

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
5333	Dues & Subscriptions	425	900	540	540	600	600	600	600
5335	Professional Development	325	1,000	400	800	1,000	1,000	1,000	1,000
5341	Professional Services	1,890	2,700	15,644	15,644	2,500	2,500	2,500	2,500
5343	Liability Insurance	7,570	3,922	3,637	3,637	3,922	4,040	3,922	4,040
5347	Vehicle Insurance	65	74	74	74	72	74	72	74
5349	Fidelity Insurance	72	65	98	98	68	70	68	70
	<b>Total Services and Supplies</b>	<b>18,976</b>	<b>17,961</b>	<b>26,402</b>	<b>28,443</b>	<b>17,362</b>	<b>17,484</b>	<b>17,362</b>	<b>17,484</b>
5903	Legal Cost Transfer	2,464	1,684	501	1,002	1,340	1,380	1,340	1,380
5905	Finance Cost Transfer	789	1,048	475	3,800	905	932	905	932
5909	General Government Transfer	3,338	2,928	1,384	2,768	3,055	3,147	3,055	3,147
	<b>Total Interfund Transfers</b>	<b>6,591</b>	<b>5,660</b>	<b>2,360</b>	<b>7,570</b>	<b>5,300</b>	<b>5,459</b>	<b>5,300</b>	<b>5,459</b>
	<b>Departmental Grand Total</b>	<b>194,823</b>	<b>153,866</b>	<b>136,787</b>	<b>168,539</b>	<b>161,441</b>	<b>164,951</b>	<b>161,441</b>	<b>164,951</b>

Line Item Detail:



City of Live Oak  
Fund 10  
Departmental Expenditures 1025 - Engineering

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
5323	Communications	161	300	154	185				
5341	Professional Services	108,625	50,000	64,726	77,671	300	300	300	300
	Total Services and Supplies	108,786	50,300	64,880	77,856	50,000	50,000	50,000	50,000
5903	Legal Cost Transfer	635	571	170	340				
5905	Finance Cost Transfer	203	356	161	322	432	445	432	445
5909	General Government Transfer	860	994	470	940	292	301	292	301
	Total Interfund Transfers	1,698	1,921	801	1,602	984	1,014	984	1,014
	Departmental Grand Total	110,484	52,221	65,681	79,458	1,708	1,759	1,708	1,759
						52,008	52,059	52,008	52,059

Line Item Detail:

5341 50,000 for Engineering

City of Live Oak  
Fund 10  
Departmental Expenditures 1025 - Engineering

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 10  
Departmental Expenditures 1030 - Parks

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
5003	Salaries Permanent	50,645	57,538	42,484	52,600	50,407	50,407	50,407	50,407
5005	Salaries Extra Help	33,208	43,264	20,938	25,923	43,264	43,264	43,264	43,264
5007	Overtime	1,409	2,175	1,618	2,003	2,043	2,043	2,043	2,043
5011	Car Allowance	1,500	1,500	1,125	1,393	1,350	1,350	1,350	1,350
5013	Social Security	5,569	6,309	4,107	5,084	5,858	5,858	5,858	5,858
5015	Medicare	1,302	1,483	960	1,189	1,378	1,378	1,378	1,378
5017	Unemployment Insurance	1,609	1,215	1,466	1,815	1,150	1,150	1,150	1,150
5019	Workers Compensation	6,145	6,394	6,405	6,405	5,939	5,939	5,939	5,939
5021	Retirement PERS City	9,215	11,307	8,408	10,410	10,336	10,336	10,336	10,336
5023	Retirement PERS Employee	4,086	4,471	3,357	4,156	3,914	3,914	3,914	3,914
5025	Health Insurance	8,683	11,110	10,876	13,465	9,705	9,705	9,705	9,705
5027	Dental Insurance	1,330	1,530	1,197	1,483	1,343	1,343	1,343	1,343
5029	Vision Insurance	210	233	175	217	205	205	205	205
5031	Life Insurance	248	272	210	260	242	242	242	242
	<b>Total Salaries &amp; Benefits</b>	<b>125,161</b>	<b>148,801</b>	<b>103,327</b>	<b>126,404</b>	<b>137,133</b>	<b>137,133</b>	<b>137,133</b>	<b>137,133</b>
5303	Operating Supplies	7,836	7,000	9,790	10,680	8,000	8,000	8,000	8,000
5305	Chemicals	300							
5307	Fuel	8,239	7,000	6,652	8,870	9,000	9,000	9,000	9,000
5309	Safety Items	1,314	1,800	2,798	3,358	2,000	2,000	2,000	2,000
5311	Repair & Maintenance	2,630	4,000	2,546	3,055	4,000	4,000	4,000	4,000
5313	Repair & Maintenance Buildings	9,879	5,000	446	5,536	5,000	5,000	5,000	5,000
5315	Repair & Maintenance Vehicles	3,970	3,000	3,367	4,041	4,000	4,000	4,000	4,000
5317	Maintenance & Service Contracts		3,000			1,500	1,500	1,500	1,500
5319	Small Tools and Equipment	2,973	3,500	5,161	6,194	3,500	3,500	3,500	3,500
5321	Rents & Leases			250	300				
5323	Communications	3,144	3,000	2,239	2,986	3,000	3,000	3,000	3,000
5325	Advertising	169	100	45	54	100	100	100	100



City of Live Oak  
Fund 10  
Departmental Expenditures 1030 - Parks

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
5331	Travel, Lodging & Meals	72	200	90	109	200	200	200	200
5335	Professional Development	45	300	299	299	300	300	300	300
5337	Licenses & Permits	933	1,000	371	1,000	1,000	1,000	1,000	1,000
5339	Utilities	957	1,200	673	1,010	1,100	1,100	1,100	1,100
5341	Professional Services	7,669	4,700	7,633	9,160	6,000	6,000	6,000	6,000
5343	Liability Insurance	7,101	5,000	4,636	4,636	4,382	4,513	4,382	4,513
5345	Property & Equipment Insurance	1,105	1,953	1,830	1,830	1,838	1,894	1,838	1,894
5347	Vehicle Insurance	169	126	58	58	123	127	123	127
5349	Fidelity Insurance	69	82	126	126	76	78	76	78
5353	Special Departmental Expense	3,172	2,000	740	986	2,000	2,000	2,000	2,000
	Total Services and Supplies	61,745	53,961	49,753	64,287	57,120	57,312	57,120	57,312
5903	Legal Cost Transfer	2,589	2,304	685	1,370	1,667	1,717	1,667	1,717
5905	Finance Cost Transfer	829	1,433	650	1,300	1,126	1,160	1,126	1,160
5909	General Government Transfer	3,507	4,006	1,893	3,786	3,800	3,914	3,800	3,914
	Total Interfund Transfers	6,925	7,743	3,228	6,456	6,593	6,791	6,593	6,791
	Departmental Grand Total	193,831	210,505	156,308	197,146	200,846	201,236	200,846	201,236

Line Item Detail:

City of Live Oak  
Fund 10  
Departmental Expenditures 1035 - Recreation

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
5003	Salaries Permanent	7,279	10,160	7,015	8,685	10,160	10,160	10,160	10,160
5005	Salaries Extra Help	11,629	34,028	21,746	26,924	34,028	34,028	34,028	34,028
5007	Overtime	4	168			168	168	168	168
5011	Car Allowance	450	600	450	557	600	600	600	600
5013	Social Security	1,353	2,777	1,844	2,283	2,777	2,777	2,777	2,777
5015	Medicare	316	649	431	534	649	649	649	649
5017	Unemployment Insurance	793	1,049	1,266	1,568	1,049	1,049	1,049	1,049
5019	Workers Compensation	1,391	2,625	2,628	2,628	2,625	2,625	2,625	2,625
5021	Retirement PERS City	1,296	1,922	1,326	1,642	2,007	2,007	2,007	2,007
5023	Retirement PERS Employee	576	760	529	655	760	760	760	760
5025	Health Insurance			166	206	0	0	0	0
5027	Dental Insurance	129	177	138	171	179	179	179	179
5029	Vision Insurance	25	33	25	31	34	34	34	34
5031	Life Insurance	34	45	35	44	46	46	46	46
	<b>Total Salaries &amp; Benefits</b>	<b>25,274</b>	<b>54,993</b>	<b>37,600</b>	<b>45,927</b>	<b>55,081</b>	<b>55,081</b>	<b>55,081</b>	<b>55,081</b>
5341	Professional Services	526	925	399	479	600	600	600	600
5343	Liability Insurance	2,009	2,151	1,995	1,995	2,030	2,090	2,030	2,090
5349	Fidelity Insurance	19	35	54	54	35	36	35	36
5357	Basketball	1,407	1,500	1,578	1,578	1,800	1,800	1,800	1,800
5358	Cultural Celebration	1,726	500	570	570	500	500	500	500
5359	Coloring Contest	59	150		100	100	100	100	100
5360	City Yard Sale		200	66	150	200	200	200	200
5361	Football		500			500	500	500	500
5363	Honor Roll & Pencils	348	500	211	211	200	200	200	200
5364	Pilates	752	500	259	500	1,000	1,000	1,000	1,000

City of Live Oak  
Fund 10  
Departmental Expenditures 1035 - Recreation

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
5365	Swimming Programs	858	1,000	148	900	2,000	2,000	2,000	2,000
5367	Tennis	219	1,500	1,271	1,271	1,000	1,000	1,000	1,000
5369	Wrestling	2,288	1,500	448	1,500	1,000	1,000	1,000	1,000
5371	Soccer	135	3,500	2,793	3,000	1,500	1,500	1,500	1,500
	Total Services and Supplies	10,346	14,461	9,793	12,308	12,465	12,527	12,465	12,527
5903	Legal Cost Transfer	626	789	235	470	580	597	580	597
5905	Finance Cost Transfer	201	491	223	446	391	403	391	403
5909	General Government Transfer	848	1,372	648	1,296	1,321	1,361	1,321	1,361
	Total Interfund Transfers	1,675	2,652	1,106	2,212	2,292	2,361	2,292	2,361
	Departmental Grand Total	37,295	72,106	48,499	60,447	69,838	69,969	69,838	69,969

Line Item Detail:

City of Live Oak  
Fund 10  
Departmental Expenditures 1040 - Pool

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
5003	Salaries Permanent	20,403	16,802	12,389	15,339	9,671	9,671	9,671	9,671
5005	Salaries Extra Help	30,034	40,500	20,236	25,054	40,500	40,500	40,500	40,500
5007	Overtime	385	1,765			1,632	1,632	1,632	1,632
5011	Car Allowance	450	450	338	418	300	300	300	300
5013	Social Security	3,554	3,581	2,223	2,753	3,129	3,129	3,129	3,129
5015	Medicare	831	837	520	644	732	732	732	732
5017	Unemployment Insurance	2,465	1,888	1,589	1,967	1,823	1,823	1,823	1,823
5019	Workers Compensation	3,793	3,610	3,612	3,612	3,154	3,154	3,154	3,154
5021	Retirement PERS City	3,682	3,299	2,450	3,033	1,973	1,973	1,973	1,973
5023	Retirement PERS Employee	1,629	1,305	978	1,211	747	747	747	747
5025	Health Insurance	4,015	3,174	3,411	4,224	1,617	1,617	1,617	1,617
5027	Dental Insurance	576	443	336	416	246	246	246	246
5029	Vision Insurance	88	68	51	63	38	38	38	38
5031	Life Insurance	101	79	61	76	46	46	46	46
	<b>Total Salaries &amp; Benefits</b>	<b>72,005</b>	<b>77,801</b>	<b>48,194</b>	<b>58,809</b>	<b>65,611</b>	<b>65,611</b>	<b>65,611</b>	<b>65,611</b>
5303	Operating Supplies	3,454	3,000	1,366	1,639	3,000	3,000	3,000	3,000
5305	Chemicals	8,106	9,000	5,533	7,377	8,000	8,000	8,000	8,000
5309	Safety Items	1,605	2,000	1,234	1,852	2,000	2,000	2,000	2,000
5311	Repair & Maintenance	1,653	1,500	1,621	1,945	2,000	2,000	2,000	2,000
5313	Repair & Maintenance Buildings	184				300	300	300	300
5319	Small Tools and Equipment	875	1,000	1,108	1,477	1,500	1,500	1,500	1,500
5323	Communications	222	300	152	203	300	300	300	300



City of Live Oak  
Fund 10  
Departmental Expenditures 1040 - Pool

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
5325	Advertising		50						
5337	Licenses & Permits	713	500		500	500	500	500	500
5339	Utilities	9,587	11,000	6,414	8,552	10,000	10,000	10,000	10,000
5341	Professional Services	770	1,200	358	800	1,000	1,000	1,000	1,000
5343	Liability Insurance	4,353	2,848	2,641	2,641	2,352	2,423	2,352	2,423
5345	Property & Equipment Insurance	386	733	728	728	688	708	688	708
5349	Fidelity Insurance	42	47	72	72	41	42	41	42
	Total Services and Supplies	31,951	33,178	21,227	27,786	31,681	31,773	31,681	31,773
5903	Legal Cost Transfer	1,469	1,261	375	750	835	860	835	860
5905	Finance Cost Transfer	470	784	356	712	564	581	564	581
5909	General Government Transfer	1,989	2,193	1,036	2,072	1,903	1,960	1,903	1,960
	Total Interfund Transfers	3,928	4,238	1,767	3,534	3,302	3,401	3,302	3,401
	Departmental Grand Total	107,884	115,217	71,188	90,129	100,593	100,785	100,593	100,785

Line Item Detail:

City of Live Oak  
Fund 10  
Departmental Expenditures 1045 - Fire

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
5313	Repair & Maintenance Buildings	1,160	2,000	1,618	1,941	1,500	1,500	1,500	1,500
5337	Licenses & Permits	705	800	742	742	800	800	800	800
5341	Professional Services	383,456	384,000	319,431	384,000	384,000	384,000	384,000	384,000
5345	Property & Equipment Insurance	1,384	1,436	1,419	1,419	1,409	1,452	1,409	1,452
	Total Services and Supplies	386,704	388,236	323,209	388,102	387,709	387,752	387,709	387,752
5903	Legal Cost Transfer	4,918	4,411	1,312	2,624	3,328	3,428	3,328	3,428
5905	Finance Cost Transfer	1,575	2,744	1,244	2,488	2,247	2,314	2,247	2,314
5909	General Government Transfer	6,663	7,671	3,625	7,250	7,585	7,813	7,585	7,813
	Total Interfund Transfers	13,156	14,826	6,181	12,362	13,160	13,555	13,160	13,555
	Departmental Grand Total	399,860	403,062	329,390	400,464	400,869	401,306	400,869	401,306

Line Item Detail:

5341 383,108 for Fire Contract with Sutter County

City of Live Oak  
Fund 10  
Departmental Expenditures 1045 - Fire

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 10  
Departmental Expenditures 1050 - Police

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2012/2013
5313	Repair & Maintenance Buildings	866	1,000	936	1,123				
5315	Repair & Maintenance Vehicles	131		3,341	3,341	1,000	1,000	1,000	1,000
5323	Communications	4,669	5,000	4,184	5,021	5,000	5,000	5,000	5,000
5337	Licenses & Permits	386	400	386	386	400	400	400	400
5339	Utilities	4,712	6,000	3,985	5,314	5,500	5,500	5,500	5,500
5341	Professional Services	905,698	935,000	725,223	946,964	1,000,000	1,040,000	1,000,000	1,040,000
5345	Property & Equipment Insurance	1,384	1,436	1,419	1,419	1,409	1,452	1,409	1,452
5347	Vehicle Insurance	783	967	165	165	944	972	944	972
	Total Services and Supplies	918,629	949,803	739,639	963,733	1,014,253	1,054,324	1,014,253	1,054,324
5903	Legal Cost Transfer	12,457	10,791	3,209	6,418	8,706	8,967	8,706	8,967
5905	Finance Cost Transfer	3,993	6,714	3,044	6,088	5,878	6,054	5,878	6,054
5909	General Government Transfer	16,875	18,766	8,867	17,734	19,842	20,437	19,842	20,437
	Total Interfund Transfers	33,325	36,271	15,120	30,240	34,426	35,459	34,426	35,459
	Departmental Grand Total	951,954	986,074	754,759	993,973	1,048,679	1,089,782	1,048,679	1,089,782

Line Item Detail:

5341 990,000 for Police Contract with Sutter County



City of Live Oak  
Fund 10  
Departmental Expenditures 1050 - Police

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2012/2013
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City of Live Oak  
Fund 10  
Departmental Expenditures 1055 - Animal Services

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
5341	Professional Services	73,281	70,000	55,864	74,485	85,000	89,250	85,000	89,250
	Total Services and Supplies	73,281	70,000	55,864	74,485	85,000	89,250	85,000	89,250
5903	Legal Cost Transfer	1,054	966	236	472	730	767	730	767
5905	Finance Cost Transfer	337	601	224	448	493	518	493	518
5909	General Government Transfer	1,427	1,679	654	1,308	1,663	1,746	1,663	1,746
	Total Interfund Transfers	2,818	3,246	1,114	2,228	2,886	3,030	2,886	3,030
	Departmental Grand Total	76,099	73,246	56,978	76,713	87,886	92,280	87,886	92,280

Line Item Detail:

5341 85,000 for Animal Control Contract with Sutter County

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

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 10  
Departmental Expenditures 1060 - Attorney

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2012/2013
5341	Professional Services	89,300	75,000	43,986	58,647	65,000	65,000	65,000	65,000
	Total Services and Supplies	89,300	75,000	43,986	58,647	65,000	65,000	65,000	65,000
5905	Finance Cost Transfer	283	530	240	480	377	388	377	388
5909	General Government Transfer	1,204	1,482	700	1,400	1,272	1,310	1,272	1,310
	Total Interfund Transfers	1,487	2,012	940	1,880	1,649	1,698	1,649	1,698
	Departmental Grand Total	90,787	77,012	44,926	60,527	66,649	66,698	66,649	66,698

Line Item Detail:



City of Live Oak  
Fund 10  
Departmental Expenditures 1060 - Attorney

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2012/2013
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City of Live Oak  
Fund 10  
Departmental Expenditures 1065 - Economic Development

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
5313	Repair & Maintenance Buildings		1,500		200	1,500	1,500	1,500	1,500
5339	Utilities		500		100	500	500	500	500
5341	Professional Services		15,000	6,710	10,000	10,000	10,000	10,000	10,000
	Total Services and Supplies	0	17,000	6,710	10,300	12,000	12,000	12,000	12,000
	Departmental Grand Total	0	17,000	6,710	10,300	12,000	12,000	12,000	12,000

Line Item Detail:

5313 Depot

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

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 09  
Department 0900 - Community Center

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
<b>REVENUES</b>									
4161	Rents & Royalties	14,225	15,000	11,650	15,533	18,600	18,600	18,600	18,600
4301	Interfund Transfer	41,172	30,946	24,000	28,016	30,969	31,572	30,969	31,572
	<b>TOTAL FUND REVENUES</b>	<b>55,397</b>	<b>45,946</b>	<b>35,650</b>	<b>43,549</b>	<b>49,569</b>	<b>50,172</b>	<b>49,569</b>	<b>50,172</b>
<b>EXPENDITURES</b>									
5003	Salaries Permanent	9,217	7,131	5,318	6,584	7,131	7,345	7,131	7,345
5005	Salaries Extra Help	12,715	11,648	5,504	6,815	11,648	11,997	11,648	11,997
5007	Overtime	3	216			216	216	216	216
5011	Car Allowance	300	150	113	139	150	150	150	150
5013	Social Security	1,396	1,174	682	844	1,174	1,209	1,174	1,209
5015	Medicare	326	274	159	197	274	283	274	283
5017	Unemployment Insurance	805	282	327	405	282	282	282	282
5019	Workers Compensation	969	1,096	1,096	1,096	1,096	1,096	1,096	1,096
5021	Retirement PERS City	1,681	1,409	1,059	1,311	1,472	1,472	1,472	1,472
5023	Retirement PERS Employee	739	557	423	524	557	557	557	557
5025	Health Insurance	1,471	1,587	1,627	2,015	1,617	1,666	1,617	1,666
5027	Dental Insurance	235	200	156	193	202	208	202	208
5029	Vision Insurance	38	30	22	27	30	31	30	31
5031	Life Insurance	45	34	26	33	35	36	35	36
	<b>Total Salaries &amp; Benefits</b>	<b>29,939</b>	<b>25,788</b>	<b>16,513</b>	<b>20,183</b>	<b>25,884</b>	<b>26,548</b>	<b>25,884</b>	<b>26,548</b>
5303	Operating Supplies	1,814	2,300	678	814	2,300	2,300	2,300	2,300
5309	Safety Items	336	400	305	366	400	400	400	400
5311	Repair & Maintenance	2,738	2,800	2,653	3,184	2,800	2,800	2,800	2,800
5313	Repair & Maintenance Buildings	4,289	1,100	2,896	3,476	4,300	4,300	4,300	4,300



City of Live Oak  
Fund 09  
Department 0900 - Community Center

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
5319	Small Tools and Equipment	250	200	2,117	2,541	200	200	200	200
5337	Licenses & Permits	490	500	981	981	1,000	1,000	1,000	1,000
5339	Utilities	5,686	7,000	4,290	5,720	7,000	7,000	7,000	7,000
5341	Professional Services			55	55			0	0
5343	Liability Insurance	1,611	916	850	850	864	864	864	864
5345	Property & Equipment Insurance	3,051	3,236	3,128	3,128	3,177	3,177	3,177	3,177
5349	Fidelity Insurance	15	15	22	22	15	15	15	15
	Total Services and Supplies	<u>20,281</u>	<u>18,467</u>	<u>17,975</u>	<u>21,135</u>	<u>22,057</u>	<u>22,057</u>	<u>22,057</u>	<u>22,057</u>
5903	Legal Cost Transfer	642	503	150	300	412	432	412	432
5905	Finance Cost Transfer	206	313	142	284	278	289	278	289
5909	General Government Transfer	869	874	413	826	938	847	938	847
	Total Interfund Transfers	<u>1,717</u>	<u>1,690</u>	<u>705</u>	<u>1,410</u>	<u>1,628</u>	<u>1,568</u>	<u>1,628</u>	<u>1,568</u>
	Departmental Grand Total	<u>51,937</u>	<u>45,945</u>	<u>35,193</u>	<u>42,729</u>	<u>49,569</u>	<u>50,172</u>	<u>49,569</u>	<u>50,172</u>

Line Item Detail:

4301 34,569 General Fund Contribution to Community Center

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

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
<b>REVENUES</b>									
4167	Miscellaneous Income	50,000							
4169	Interest Earnings	188		134	179				
	<b>TOTAL FUND REVENUES</b>	<b>50,188</b>	<b>0</b>	<b>134</b>	<b>179</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>									
5705	Capital Projects		50,150			50,367			
	Total Capital Outlay	0	50,150	0	0	50,367	0	50,367	0
5901	Interfund Transfer								
	Total Interfund Transfers	0	0	0	0	0	0	0	0
	<b>Departmental Grand Total</b>	<b>0</b>	<b>50,150</b>	<b>0</b>	<b>0</b>	<b>50,367</b>	<b>7,131</b>	<b>50,367</b>	<b>0</b>

Line Item Detail:

5705 City Signs

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

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 14  
Department Summary Streets/Roads - 1400 & Street Sweeping - 1405 &  
Traffic Signals - 1410 & Storm Drains - 1415

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
<b>REVENUES</b>									
4500	2103 Gas Tax (Prop 42 TCR)	83,232	97,405	78,454	92,703	95,423	95,423	95,423	95,423
4501	2105 Gas Tax	45,101	46,350	26,689	42,949	42,491	42,491	42,491	42,491
4503	2106 Gas Tax	32,029	32,720	20,705	33,535	33,220	33,220	33,220	33,220
4505	2107 Gas Tax	60,236	61,683	39,486	60,932	60,980	60,980	60,980	60,980
4507	2107.5 Gas Tax	2,000	2,000		2,000	2,000	2,000	2,000	2,000
4515	Traffic Congestion Relief (TCR)								
4157	Cal Trans Reimbursement	8,008	8,000	5,339	8,000	8,000	8,000	8,000	8,000
4169	Interest Earnings	1,516	500	1,396	1,861	500	500	500	500
4301	Interfund Transfer	3,923	3,923	3,923	3,923	3,923	3,923	3,923	3,923
4601	HSIP Elm St Signal Grant		900,000			900,000		900,000	
4601	HES Grant	19,066							
4601	Archer Ave Grant		416,976				471,000		471,000
4601	SR2S Larkin Rd Grant	30,278	434,340	301,291	301,291				
4601	Apricot St ARRA Grant	205,178							
4601	Hwy 99 Streetscape Plan Grant	54,457		30,798	35,195				
4601	BTA Rec Trail Segment 1	285,273		32,125	32,125				
	<b>TOTAL FUND REVENUES</b>	<b>830,298</b>	<b>2,003,897</b>	<b>540,206</b>	<b>614,513</b>	<b>1,146,537</b>	<b>717,537</b>	<b>1,146,537</b>	<b>717,537</b>
<b>EXPENDITURES</b>									
5003	Salaries Permanent	7,852	14,345	3,578	4,430	6,691	6,892	6,691	6,892
5005	Salaries Extra Help	20,930	43,264	29,060	35,980	43,264	44,562	43,264	44,562
5007	Overtime	897	2,137	2,277	2,819	1,789	1,789	1,789	1,789
5013	Social Security	1,874	3,622	2,202	2,727	3,114	3,207	3,114	3,207
5015	Medicare	438	855	515	638	736	758	736	758
5017	Unemployment Insurance	733	825	892	1,105	760	760	760	760

City of Live Oak  
Fund 14  
Department Summary Streets/Roads - 1400 & Street Sweeping - 1405 &  
Traffic Signals - 1410 & Storm Drains - 1415

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
5019	Workers Compensation	2,204	3,685	3,688	3,688	3,173	3,173	3,173	3,173
5021	Retirement PERS City	1,430	2,221	703	870	1,414	1,414	1,414	1,414
5023	Retirement PERS Employee	634	878	281	347	535	535	535	535
5025	Health Insurance	1,619	3,869	1,381	1,710	2,283	2,351	2,283	2,351
5027	Dental Insurance	162	355	86	107	202	208	202	208
5029	Vision Insurance	23	51	13	16	30	31	30	31
5031	Life Insurance	29	57	16	20	35	36	35	36
	<b>Total Salaries &amp; Benefits</b>	<b>38,824</b>	<b>76,164</b>	<b>44,693</b>	<b>54,456</b>	<b>64,024</b>	<b>65,714</b>	<b>64,024</b>	<b>65,714</b>
5301	Office Supplies	1,924	2,000	1,550	1,860	2,000	2,000	2,000	2,000
5303	Operating Supplies	11,761	12,000	6,016	9,024	12,000	12,000	12,000	12,000
5305	Chemicals	150	3,000	0	0	3,000	3,000	3,000	3,000
5307	Fuel	2,129	3,500	1,524	2,287	3,500	3,500	3,500	3,500
5309	Safety Items	371	500	385	513	500	500	500	500
5311	Repair & Maintenance	6,007	23,000	29,273	35,128	23,000	23,000	23,000	23,000
5315	Repair & Maintenance Vehicles	1,123	2,000	14	1,500	2,000	2,000	2,000	2,000
5319	Small Tools and Equipment	2,793	3,500	591	2,500	3,500	3,500	3,500	3,500
5321	Rents & Leases	964	1,500	0	0	1,500	1,500	1,500	1,500
5323	Communications	377	1,000	358	478	1,000	1,000	1,000	1,000
5325	Advertising	182	0	0	0	0	0	0	0
5329	Printing & Copying	86	250	95	114	250	250	250	250
5331	Travel, Lodging & Meals	0	250	0	0	250	250	250	250
5333	Dues & Subscriptions	1,114	2,000	1,114	1,337	2,000	2,000	2,000	2,000
5335	Professional Development	0	250	0	0	250	250	250	250
5337	Licenses & Permits	6,203	8,000	3,290	6,380	8,000	8,000	8,000	8,000
5339	Utilities	2,436	6,500	1,788	2,384	6,500	6,500	6,500	6,500
5341	Professional Services	49,493	54,000	40,161	51,206	54,000	54,000	54,000	54,000
5343	Liability Insurance	287	2,859	252	252	2,336	2,336	2,336	2,336
5345	Property & Equipment Insurance	717	1,784	721	721	1,779	1,779	1,779	1,779



City of Live Oak  
Fund 14  
Department Summary Streets/Roads - 1400 & Street Sweeping - 1405 &  
Traffic Signals - 1410 & Storm Drains - 1415

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
5347	Vehicle Insurance	608	100	471	471	98	98	98	98
5349	Fidelity Insurance	42	47	72	72	41	41	41	41
	Total Services and Supplies	88,767	128,040	89,875	118,866	127,503	127,503	127,503	127,503
5705	Capital Projects	0	209,000	0	0	300,000	250,000	300,000	250,000
	Total Capital Outlay	0	209,000	0	0	300,000	250,000	300,000	250,000
5901	Interfund Transfer	605,802	1,853,600	326,172	326,172	900,000	600,000	900,000	600,000
5903	Legal Cost Transfer	2,501	2,320	690	1,380	4,219	1,940	4,219	1,940
5905	Finance Cost Transfer	801	1,443	654	1,308	2,849	1,299	2,849	1,299
5909	General Government Transfer	3,388	4,035	1,906	3,812	9,616	3,810	9,616	3,810
5911	Engineering Cost Transfer	3,297	1,550	806	1,612	3,259	1,498	3,259	1,498
	Total Interfund Transfers	615,789	1,862,948	330,228	334,284	919,943	608,547	919,943	608,547
	Departmental Grand Total	743,381	2,276,152	464,796	507,606	1,411,469	1,051,764	1,411,469	1,051,764

Line Item Detail:

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

City of Live Oak  
Fund 14  
Department Summary Streets/Roads - 1400 & Street Sweeping - 1405 &  
Traffic Signals - 1410 & Storm Drains - 1415

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 14  
Department 1400 - Streets/Roads

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
<b>EXPENDITURES</b>									
5003	Salaries Permanent	7,852	14,345	3,578	4,430	6,691	6,892	6,691	6,892
5005	Salaries Extra Help	20,930	43,264	29,060	35,980	43,264	44,562	43,264	44,562
5007	Overtime	897	2,137	2,277	2,819	1,789	1,789	1,789	1,789
5013	Social Security	1,874	3,622	2,202	2,727	3,114	3,207	3,114	3,207
5015	Medicare	438	855	515	638	736	758	736	758
5017	Unemployment Insurance	733	825	892	1,105	760	760	760	760
5019	Workers Compensation	2,204	3,685	3,688	3,688	3,173	3,173	3,173	3,173
5021	Retirement PERS City	1,430	2,221	703	870	1,414	1,414	1,414	1,414
5023	Retirement PERS Employee	634	878	281	347	535	535	535	535
5025	Health Insurance	1,619	3,869	1,381	1,710	2,283	2,351	2,283	2,351
5027	Dental Insurance	162	355	86	107	202	208	202	208
5029	Vision Insurance	23	51	13	16	30	31	30	31
5031	Life Insurance	29	57	16	20	35	36	35	36
	<b>Total Salaries &amp; Benefits</b>	<b>38,824</b>	<b>76,164</b>	<b>44,693</b>	<b>54,456</b>	<b>64,024</b>	<b>65,714</b>	<b>64,024</b>	<b>65,714</b>
5301	Office Supplies	1,924	2,000	1,550	1,860	2,000	2,000	2,000	2,000
5303	Operating Supplies	11,761	12,000	6,016	9,024	12,000	12,000	12,000	12,000
5305	Chemicals	150	3,000			3,000	3,000	3,000	3,000
5307	Fuel	2,129	3,500	1,524	2,287	3,500	3,500	3,500	3,500
5309	Safety Items	371	500	385	513	500	500	500	500
5311	Repair & Maintenance	3,351	15,000	29,273	35,128	15,000	15,000	15,000	15,000
5313	Repair & Maintenance Buildings			2,201	2,641				
5315	Repair & Maintenance Vehicles	1,123	2,000	14	1,500	2,000	2,000	2,000	2,000
5319	Small Tools and Equipment	2,793	3,500	591	2,500	3,500	3,500	3,500	3,500

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

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
5321	Rents & Leases	964	1,500			1,500	1,500	1,500	1,500
5323	Communications	377	1,000	358	478	1,000	1,000	1,000	1,000
5325	Advertising	182							
5329	Printing & Copying	86	250	95	114	250	250	250	250
5331	Travel, Lodging & Meals		250			250	250	250	250
5333	Dues & Subscriptions	1,114	2,000	1,114	1,337	2,000	2,000	2,000	2,000
5335	Professional Development		250			250	250	250	250
5337	Licenses & Permits	3,969	5,000	410	3,500	5,000	5,000	5,000	5,000
5339	Utilities	1,505	2,000	1,077	1,436	2,000	2,000	2,000	2,000
5341	Professional Services	26,161	25,000	19,045	25,867	25,000	25,000	25,000	25,000
5343	Liability Insurance	287	2,859	252	252	2,336	2,336	2,336	2,336
5345	Property & Equipment Insurance	717	1,784	721	721	1,779	1,779	1,779	1,779
5347	Vehicle Insurance	608	100	471	471	98	98	98	98
5349	Fidelity Insurance	42	47	72	72	41	41	41	41
	Total Services and Supplies	59,614	83,540	65,168	89,699	83,003	83,003	83,003	83,003
5703	Vehicles & Heavy Equipment								
5705	Capital Projects		209,000			300,000	250,000	300,000	250,000
	Total Capital Outlay	0	209,000	0	0	300,000	250,000	300,000	250,000
5901	Interfund Transfer	605,802	1,853,600	326,172	326,172	900,000	600,000	900,000	600,000
5903	Legal Cost Transfer	2,501	2,320	690	1,380	4,219	1,940	4,219	1,940
5905	Finance Cost Transfer	801	1,443	654	1,308	2,849	1,299	2,849	1,299
5909	General Government Transfer	3,388	4,035	1,906	3,812	9,616	3,810	9,616	3,810
5911	Engineering Cost Transfer	3,297	1,550	806	1,612	3,259	1,498	3,259	1,498
	Total Interfund Transfers	615,789	1,862,948	330,228	334,284	919,943	608,547	919,943	608,547
	Departmental Grand Total	714,227	2,231,652	440,089	478,439	1,366,969	1,007,264	1,366,969	1,007,264

Line Item Detail:

- 5705 Street Improvement Projects
- 5901 900,000 for Elm St Signal Project
- 5901 471,000 for Archer Ave Phase II

City of Live Oak  
Fund 14  
Department 1405 - Street Sweeping

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
<b>EXPENDITURES</b>									
5341	Professional Services	22,810	25,000	20,736	24,883	25,000	25,000	25,000	25,000
	Total Services and Supplies	22,810	25,000	20,736	24,883	25,000	25,000	25,000	25,000
	Departmental Grand Total	22,810	25,000	20,736	24,883	25,000	25,000	25,000	25,000

Line Item Detail:

5341 25,000 for Recology Contract



City of Live Oak  
Fund 14  
Department 1405 - Street Sweeping

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 14  
Department 1410 - Traffic Signals

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
<b>EXPENDITURES</b>									
5311	Repair & Maintenance		5,000			5,000	5,000	5,000	5,000
5339	Utilities		3,000			3,000	3,000	3,000	3,000
	Total Services and Supplies	0	8,000	0	0	8,000	8,000	8,000	8,000
	Departmental Grand Total	0	8,000	0	0	8,000	8,000	8,000	8,000

Line Item Detail:

City of Live Oak  
Fund 14  
Department 1410 - Traffic Signals

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 14  
Department 1415 - Storm Drains

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
<b>EXPENDITURES</b>									
5311	Repair & Maintenance	2,656	3,000						
5337	Licenses & Permits	2,234	3,000	2,880	2,880	3,000	3,000	3,000	3,000
5339	Utilities	931	1,500	711	947	3,000	3,000	3,000	3,000
5341	Professional Services	523	4,000	380	456	1,500	1,500	1,500	1,500
	Total Services and Supplies	6,344	11,500	3,971	4,283	4,000	4,000	4,000	4,000
	Departmental Grand Total	6,344	11,500	3,971	4,283	11,500	11,500	11,500	11,500

Line Item Detail:

City of Live Oak  
Fund 14  
Department 1415 - Storm Drains

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 15  
Department 1500 - Streets/Roads

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2012/2013
<b>REVENUES</b>									
4511	Transportation Tax Non Transit	464,676	287,800		287,800	319,649	319,649	319,649	319,649
4169	Interest Earnings	2,753	500	1,715	2,287	500	500	500	500
4601	Grant Proceeds	37,476							
	<b>TOTAL FUND REVENUES</b>	<b>504,905</b>	<b>288,300</b>	<b>1,715</b>	<b>290,087</b>	<b>320,149</b>	<b>320,149</b>	<b>320,149</b>	<b>320,149</b>
<b>EXPENDITURES</b>									
5341	Professional Services	15,608	20,000	25,700	34,267	30,000	30,000	30,000	30,000
	Total Services and Supplies	15,608	20,000	25,700	34,267	30,000	30,000	30,000	30,000
5705	Capital Projects	258,997	700,000	5,544	427,065	400,000	400,000	400,000	400,000
	Total Capital Outlay	258,997	700,000	5,544	427,065	400,000	400,000	400,000	400,000
5901	Interfund Transfer	188,940	0	84,198	84,198	0	0	0	0
5903	Legal Cost Transfer	254	227	68	136	3,691	194	3,691	194
5905	Finance Cost Transfer	81	141	64	128	2,492	130	2,492	130
5909	General Government Transfer	344	395	187	374	8,412	380	8,412	380
5911	Engineering Cost Transfer	335	152	79	158	2,851	150	2,851	150
	Total Interfund Transfers	189,954	915	84,596	84,994	17,446	854	17,446	854
	<b>Departmental Grand Total</b>	<b>464,559</b>	<b>720,915</b>	<b>115,841</b>	<b>546,327</b>	<b>447,446</b>	<b>430,854</b>	<b>447,446</b>	<b>430,854</b>

Line Item Detail:

5705 Street Improvement Projects

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

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2012/2013
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City of Live Oak  
Fund 16  
Department 1600 - Traffic Safety

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
<b>REVENUES</b>									
4127	Vehicle Code Fines	5,751	6,000	7,224	7,224	6,000	6,000	6,000	6,000
4169	Interest Earnings	41		13	17				
	<b>TOTAL FUND REVENUES</b>	<u>5,792</u>	<u>6,000</u>	<u>7,236</u>	<u>7,240</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>
<b>EXPENDITURES</b>									
5901	Interfund Transfer	6,000	6,000	5,000	5,000	7,000	7,000	7,000	7,000
	<b>Total Interfund Transfers</b>	<u>6,000</u>	<u>6,000</u>	<u>5,000</u>	<u>5,000</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>
	<b>Departmental Grand Total</b>	<u>6,000</u>	<u>6,000</u>	<u>5,000</u>	<u>5,000</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>

Line Item Detail:

5901 7,000 Transfer to General Fund for Public Safety

City of Live Oak  
Fund 16  
Department 1600 - Traffic Safety

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 17  
Department 1700 - COPS

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
<b>REVENUES</b>									
4607	COPS Grant	99,109	100,000	79,162	79,162	100,000	100,000	100,000	100,000
4169	Interest Earnings	650		459	611				
	<b>TOTAL FUND REVENUES</b>	<b>99,759</b>	<b>100,000</b>	<b>79,621</b>	<b>79,774</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>EXPENDITURES</b>									
5319	Small Tools and Equipment	83,780	30,000	31,829	54,564	60,000	30,000	60,000	30,000
	<b>Total Services and Supplies</b>	<b>83,780</b>	<b>30,000</b>	<b>31,829</b>	<b>54,564</b>	<b>60,000</b>	<b>30,000</b>	<b>60,000</b>	<b>30,000</b>
5703	Vehicles & Heavy Equipment	23,594	150,000	26,735	114,698	100,000	70,000	100,000	70,000
	<b>Total Capital Outlay</b>	<b>23,594</b>	<b>150,000</b>	<b>26,735</b>	<b>114,698</b>	<b>100,000</b>	<b>70,000</b>	<b>100,000</b>	<b>70,000</b>
	<b>Departmental Grand Total</b>	<b>107,374</b>	<b>180,000</b>	<b>58,564</b>	<b>169,262</b>	<b>160,000</b>	<b>100,000</b>	<b>160,000</b>	<b>100,000</b>

Line Item Detail:



City of Live Oak  
Fund 17  
Department 1700 - COPS

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 18  
Department 1800 - Sidewalk Improvement

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
<b>REVENUES</b>									
4707	Sidewalk Reimbursement								
4169	Interest Earnings	77		45	98				
	<b>TOTAL FUND REVENUES</b>	<u>77</u>	<u>0</u>	<u>45</u>	<u>98</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXPENDITURES</b>									
5705	Capital Projects		17,000			17,050		17,050	
	Total Capital Outlay	<u>0</u>	<u>17,000</u>	<u>0</u>	<u>0</u>	<u>17,050</u>	<u>0</u>	<u>17,050</u>	<u>0</u>
5901	Interfund Transfer								
	Total Interfund Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>Departmental Grand Total</b>	<u>0</u>	<u>17,000</u>	<u>0</u>	<u>0</u>	<u>17,050</u>	<u>0</u>	<u>17,050</u>	<u>0</u>

Line Item Detail:

City of Live Oak  
Fund 18  
Department 1800 - Sidewalk Improvement

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 20  
Department 2000 - Street Lighting

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
<b>REVENUES</b>									
4703	Assessments	54,146	53,000	30,593	52,445	53,000	53,000	53,000	53,000
4157	Caltrans Reimbursement	1,775	1,775	1,183	1,775	1,775	1,775	1,775	1,775
4169	Interest Earnings	284	200	177	237	200	200	200	200
<b>TOTAL FUND REVENUES</b>		<b>56,205</b>	<b>54,975</b>	<b>31,954</b>	<b>54,457</b>	<b>54,975</b>	<b>54,975</b>	<b>54,975</b>	<b>54,975</b>
<b>EXPENDITURES</b>									
5339	Utilities	46,470	60,000	37,125	49,500	60,000	60,000	60,000	60,000
	Total Services and Supplies	46,470	60,000	37,125	49,500	60,000	60,000	60,000	60,000
5903	Legal Cost Transfer	762	682	203	406	515	581	515	581
5905	Finance Cost Transfer	244	424	192	384	348	389	348	389
5909	General Government Transfer	1,032	1,185	560	1,120	1,174	1,141	1,174	1,141
	Total Interfund Transfers	2,038	2,291	955	1,910	2,037	2,111	2,037	2,111
<b>Departmental Grand Total</b>		<b>48,508</b>	<b>62,291</b>	<b>38,080</b>	<b>51,410</b>	<b>62,037</b>	<b>62,111</b>	<b>62,037</b>	<b>62,111</b>

Line Item Detail:

City of Live Oak  
Fund 20  
Department 2000 - Street Lighting

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 21  
Department 2100 - CFD 92-1 Mello Roos

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
<b>REVENUES</b>									
4701	Mello Roos CFD 92-1	125,145	128,000	62,003	106,291	128,000	128,000	128,000	128,000
4169	Interest Earnings	928	500	508	677	500	500	500	500
	<b>TOTAL FUND REVENUES</b>	<b>126,073</b>	<b>128,500</b>	<b>62,511</b>	<b>106,968</b>	<b>128,500</b>	<b>128,500</b>	<b>128,500</b>	<b>128,500</b>
<b>EXPENDITURES</b>									
5341	Professional Services	89,867	95,000	9,281	92,000	95,000	95,000	95,000	95,000
	<b>Total Services and Supplies</b>	<b>89,867</b>	<b>95,000</b>	<b>9,281</b>	<b>92,000</b>	<b>95,000</b>	<b>95,000</b>	<b>95,000</b>	<b>95,000</b>
5705	Capital Projects		91,000			76,110	76,110	76,110	76,110
	<b>Total Capital Outlay</b>	<b>0</b>	<b>91,000</b>	<b>0</b>	<b>0</b>	<b>76,110</b>	<b>76,110</b>	<b>76,110</b>	<b>76,110</b>
5901	Interfund Transfer	75,399	79,000			64,000		64,000	
5903	Legal Cost Transfer	3,150	3,011	895	1,790	1,469	1,469	1,469	1,469
5905	Finance Cost Transfer	1,009	1,873	849	1,698	551	551	551	551
5909	General Government Transfer	4,267	5,236	2,474	4,948	3,347	3,347	3,347	3,347
	<b>Total Interfund Transfers</b>	<b>83,825</b>	<b>89,120</b>	<b>4,218</b>	<b>8,436</b>	<b>69,367</b>	<b>5,367</b>	<b>69,367</b>	<b>5,367</b>
	<b>Departmental Grand Total</b>	<b>173,692</b>	<b>275,120</b>	<b>13,499</b>	<b>100,436</b>	<b>240,477</b>	<b>176,477</b>	<b>240,477</b>	<b>176,477</b>

Line Item Detail:

5341 Live Oak Unified School District Payment  
5705 Animal Control Debt Service 50,000  
5901 Live Oak Rec Trail Segment 4 64,000



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

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 22  
Department 2200 - Fire Assessment

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
<b>REVENUES</b>									
4703	Assessment	109,919	110,000	63,279	108,478	110,000	110,000	110,000	110,000
4169	Interest Earnings	176		131	175				
	<b>TOTAL FUND REVENUES</b>	<b>110,095</b>	<b>110,000</b>	<b>63,410</b>	<b>108,653</b>	<b>110,000</b>	<b>110,000</b>	<b>110,000</b>	<b>110,000</b>
<b>EXPENDITURES</b>									
5901	Interfund Transfer	100,000	110,000	100,000	110,000	130,000	130,000	130,000	130,000
5903	Legal Cost Transfer	1,904	1,363	372	744	1,116	1,116	1,116	1,116
5905	Finance Cost Transfer	610	848	353	706	753	753	753	753
5909	General Government Transfer	2,579	2,371	1,027	2,054	2,543	2,543	2,543	2,543
	<b>Total Interfund Transfers</b>	<b>105,093</b>	<b>114,582</b>	<b>101,752</b>	<b>113,504</b>	<b>134,412</b>	<b>134,412</b>	<b>134,412</b>	<b>134,412</b>
	<b>Departmental Grand Total</b>	<b>105,093</b>	<b>114,582</b>	<b>101,752</b>	<b>113,504</b>	<b>134,412</b>	<b>134,412</b>	<b>134,412</b>	<b>134,412</b>

Line Item Detail:

5901 130,000 Transfer to General Fund for Public Safety

City of Live Oak  
Fund 22  
Department 2200 - Fire Assessment

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 23  
Department 2300 - Fire CFD 2004-1 Mello Roos

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
<b>REVENUES</b>									
4709	Fire Assessment	72,003	70,000	50,394	75,591	75,000	75,000	75,000	75,000
4169	Interest Earnings	127		100	134				
	<b>TOTAL FUND REVENUES</b>	<b>72,130</b>	<b>70,000</b>	<b>50,495</b>	<b>75,725</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
<b>EXPENDITURES</b>									
5341	Professional Services	1,613	2,500	987	1,316	2,500	2,500	2,500	2,500
	Total Services and Supplies	1,613	2,500	987	1,316	2,500	2,500	2,500	2,500
5901	Interfund Transfer	65,000	70,000	60,000	70,000	85,000	85,000	85,000	85,000
5903	Legal Cost Transfer	1,047	824	245	490	751	751	751	751
5905	Finance Cost Transfer	335	512	232	464	507	507	507	507
5909	General Government Transfer	1,419	1,432	677	1,354	1,712	1,712	1,712	1,712
	<b>Total Interfund Transfers</b>	<b>67,801</b>	<b>72,768</b>	<b>61,154</b>	<b>72,308</b>	<b>87,970</b>	<b>87,970</b>	<b>87,970</b>	<b>87,970</b>
	<b>Departmental Grand Total</b>	<b>69,414</b>	<b>75,268</b>	<b>62,141</b>	<b>73,624</b>	<b>90,470</b>	<b>90,470</b>	<b>90,470</b>	<b>90,470</b>

Line Item Detail:

5901 85,000 Transfer to General Fund for Public Safety

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

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 24  
Department 2400 - Police CFD 2004-1 Mello Roos

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
<b>REVENUES</b>									
4711	Police Assessment	242,766	240,000	137,756	236,154	240,000	240,000	240,000	240,000
4169	Interest Earnings	559		430	573				
	<b>TOTAL FUND REVENUES</b>	<b>243,325</b>	<b>240,000</b>	<b>138,186</b>	<b>236,727</b>	<b>240,000</b>	<b>240,000</b>	<b>240,000</b>	<b>240,000</b>
<b>EXPENDITURES</b>									
5341	Professional Services	5,440	7,500	3,225	4,300	7,500	7,500	7,500	7,500
	<b>Total Services and Supplies</b>	<b>5,440</b>	<b>7,500</b>	<b>3,225</b>	<b>4,300</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>
5901	Interfund Transfer	200,000	244,000	200,000	244,000	285,000	285,000	285,000	285,000
5903	Legal Cost Transfer	3,396	2,857	850	1,700	2,511	2,511	2,511	2,511
5905	Finance Cost Transfer	1,088	1,778	806	1,612	1,695	1,695	1,695	1,695
5909	General Government Transfer	4,600	4,969	2,348	4,696	5,722	5,722	5,722	5,722
	<b>Total Interfund Transfers</b>	<b>209,084</b>	<b>253,604</b>	<b>204,004</b>	<b>252,008</b>	<b>294,928</b>	<b>294,928</b>	<b>294,928</b>	<b>294,928</b>
	<b>Departmental Grand Total</b>	<b>214,524</b>	<b>261,104</b>	<b>207,229</b>	<b>256,308</b>	<b>302,428</b>	<b>302,428</b>	<b>302,428</b>	<b>302,428</b>

Line Item Detail:

5901 285,000 Transfer to General Fund for Public Safety



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

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 25  
Department 2500 - Animal Services CFD 2004-1 Mello Roos

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
<b>REVENUES</b>									
4713	Animal Control Assessment	14,109	13,000	8,006	13,724	13,000	13,000	13,000	13,000
4169	Interest Earnings	47		37	49				
	<b>TOTAL FUND REVENUES</b>	<b>14,155</b>	<b>13,000</b>	<b>8,043</b>	<b>13,774</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>	<b>13,000</b>
<b>EXPENDITURES</b>									
5341	Professional Services	316	500	230	306	500	500	500	500
	<b>Total Services and Supplies</b>	<b>316</b>	<b>500</b>	<b>230</b>	<b>306</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>
5901	Interfund Transfer	10,000	13,000	10,000	10,000	13,000	13,000	13,000	13,000
5903	Legal Cost Transfer	197	153	46	92	116	116	116	116
5905	Finance Cost Transfer	63	95	43	86	78	78	78	78
5909	General Government Transfer	267	267	126	252	264	264	264	264
	<b>Total Interfund Transfers</b>	<b>10,527</b>	<b>13,515</b>	<b>10,215</b>	<b>10,430</b>	<b>13,458</b>	<b>13,458</b>	<b>13,458</b>	<b>13,458</b>
	<b>Departmental Grand Total</b>	<b>10,843</b>	<b>14,015</b>	<b>10,445</b>	<b>10,736</b>	<b>13,958</b>	<b>13,958</b>	<b>13,958</b>	<b>13,958</b>

Line Item Detail:

5901 13,000 Transfer to General Fund for Public Safety

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

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 26  
Department 2600 - Street Lighting CFD 2004-1 Mello Roos

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
<b>REVENUES</b>									
4715	Street Light Assessment	26,758	25,000	8,561	14,676	15,000	15,000	15,000	15,000
4169	Interest Earnings	219	175	146	195	175	175	175	175
	<b>TOTAL FUND REVENUES</b>	<b>26,977</b>	<b>25,175</b>	<b>8,707</b>	<b>14,871</b>	<b>15,175</b>	<b>15,175</b>	<b>15,175</b>	<b>15,175</b>
<b>EXPENDITURES</b>									
5339	Utilities	15,469	20,000	12,133	16,178	20,000	20,000	20,000	20,000
5341	Professional Services	600	1,500	394	788	1,500	1,500	1,500	1,500
	<b>Total Services and Supplies</b>	<b>16,068</b>	<b>21,500</b>	<b>12,527</b>	<b>16,966</b>	<b>21,500</b>	<b>21,500</b>	<b>21,500</b>	<b>21,500</b>
5903	Legal Cost Transfer	273	244	73	146	185	185	185	185
5905	Finance Cost Transfer	87	152	69	138	125	125	125	125
5909	General Government Transfer	370	425	201	402	421	421	421	421
	<b>Total Interfund Transfers</b>	<b>730</b>	<b>821</b>	<b>343</b>	<b>686</b>	<b>731</b>	<b>731</b>	<b>731</b>	<b>731</b>
	<b>Departmental Grand Total</b>	<b>16,798</b>	<b>22,321</b>	<b>12,870</b>	<b>17,652</b>	<b>22,231</b>	<b>22,231</b>	<b>22,231</b>	<b>22,231</b>

Line Item Detail:

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

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 27  
Department 2700 - Parks & Rec / Pool CFD 2004-1 Mello Roos

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
<b>REVENUES</b>									
4717	Parks & Rec / Pool Assessment	110,923	110,000	62,943	107,902	120,000	120,000	120,000	120,000
4169	Interest Earnings	182		133	178				
	<b>TOTAL FUND REVENUES</b>	<b>111,106</b>	<b>110,000</b>	<b>63,076</b>	<b>108,080</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>
<b>EXPENDITURES</b>									
5339	Utilities	1,018	1,500	809	1,213	1,500	2,500	1,500	2,500
5341	Professional Services	8,552	11,000	6,864	9,152	13,000	15,000	13,000	15,000
	<b>Total Services and Supplies</b>	<b>9,570</b>	<b>12,500</b>	<b>7,673</b>	<b>10,365</b>	<b>14,500</b>	<b>17,500</b>	<b>14,500</b>	<b>17,500</b>
5901	Interfund Transfer	90,000	110,000	100,000	110,000	120,000	120,000	120,000	120,000
5903	Legal Cost Transfer	1,555	1,392	414	828	1,155	1,155	1,155	1,155
5905	Finance Cost Transfer	498	866	393	786	780	780	780	780
5909	General Government Transfer	2,106	2,420	1,144	2,288	2,631	2,631	2,631	2,631
	<b>Total Interfund Transfers</b>	<b>94,159</b>	<b>114,678</b>	<b>101,951</b>	<b>113,902</b>	<b>124,566</b>	<b>124,566</b>	<b>124,566</b>	<b>124,566</b>
	<b>Departmental Grand Total</b>	<b>103,729</b>	<b>127,178</b>	<b>109,624</b>	<b>124,267</b>	<b>139,066</b>	<b>142,066</b>	<b>139,066</b>	<b>142,066</b>

Line Item Detail:

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



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

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 28  
Department 2800 - Storm Drainage CFD 2004-1 Mello Roos

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
<b>REVENUES</b>									
4719	Storm Drainage Assessment	19,947	19,000	8,405	14,408	14,000	14,000	14,000	14,000
4167	Miscellaneous Income								
4169	Interest Earnings	302	100	196	261	100	100	100	100
	<b>TOTAL FUND REVENUES</b>	<b>20,249</b>	<b>19,100</b>	<b>8,600</b>	<b>14,669</b>	<b>14,100</b>	<b>14,100</b>	<b>14,100</b>	<b>14,100</b>
<b>EXPENDITURES</b>									
5311	Repair & Maintenance		5,000	1,207	1,609	5,000	5,000	5,000	5,000
5337	Licenses & Permits	2,761	3,000	3,441	3,441	3,000	3,000	3,000	3,000
5339	Utilities	1,222	4,000	839	1,118	4,000	4,000	4,000	4,000
5341	Professional Services	4,097	3,000	8,180	9,816	4,000	4,000	4,000	4,000
	<b>Total Services and Supplies</b>	<b>8,081</b>	<b>15,000</b>	<b>13,666</b>	<b>15,984</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>	<b>16,000</b>
5705	Capital Projects		55,000			35,000	15,637	35,000	15,637
	<b>Total Capital Outlay</b>	<b>0</b>	<b>55,000</b>	<b>0</b>	<b>0</b>	<b>35,000</b>	<b>15,637</b>	<b>35,000</b>	<b>15,637</b>
5903	Legal Cost Transfer	876	795	236	472	438	438	438	438
5905	Finance Cost Transfer	281	495	224	448	296	296	296	296
5909	General Government Transfer	1,187	1,383	654	1,308	998	998	998	998
	<b>Total Interfund Transfers</b>	<b>2,344</b>	<b>2,673</b>	<b>1,114</b>	<b>2,228</b>	<b>1,732</b>	<b>1,732</b>	<b>1,732</b>	<b>1,732</b>
	<b>Departmental Grand Total</b>	<b>10,425</b>	<b>72,673</b>	<b>14,780</b>	<b>18,212</b>	<b>52,732</b>	<b>33,369</b>	<b>52,732</b>	<b>33,369</b>

Line Item Detail:

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

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 30  
Department 3000 - Parks & Recreation - Parks AB1600

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
<b>REVENUES</b>									
4705	Impact Fees								
4169	Interest Earnings	379		176	235				
	<b>TOTAL FUND REVENUES</b>	<u>379</u>	<u>0</u>	<u>176</u>	<u>235</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXPENDITURES</b>									
5705	Capital Projects		64,800			1,035		1,035	
	Total Capital Outlay	<u>0</u>	<u>64,800</u>	<u>0</u>	<u>0</u>	<u>1,035</u>	<u>0</u>	<u>1,035</u>	<u>0</u>
5901	Interfund Transfer	42,181				65,000		65,000	
	Total Interfund Transfers	<u>42,181</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>65,000</u>	<u>0</u>	<u>65,000</u>	<u>0</u>
	<b>Departmental Grand Total</b>	<u>42,181</u>	<u>64,800</u>	<u>0</u>	<u>0</u>	<u>66,035</u>	<u>0</u>	<u>66,035</u>	<u>0</u>

Line Item Detail:

5901 Memorial Park

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

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 31  
Department 3100 - Parks & Recreation - Community Center AB1600

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
<b>REVENUES</b>									
4705	Impact Fees	10,976							
4169	Interest Earnings	922		507	676				
	<b>TOTAL FUND REVENUES</b>	<b>11,898</b>	<b>0</b>	<b>507</b>	<b>676</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>									
5705	Capital Projects	7,500	200,000	47,558	47,749	154,802		154,802	
	<b>Total Capital Outlay</b>	<b>7,500</b>	<b>200,000</b>	<b>47,558</b>	<b>47,749</b>	<b>154,802</b>	<b>0</b>	<b>154,802</b>	<b>0</b>
5901	Interfund Transfer								
	<b>Total Interfund Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Departmental Grand Total</b>	<b>7,500</b>	<b>200,000</b>	<b>47,558</b>	<b>47,749</b>	<b>154,802</b>	<b>0</b>	<b>154,802</b>	<b>0</b>

Line Item Detail:  
5705 Community Center Site Acquisition & Construction



City of Live Oak  
Fund 31  
Department 3100 - Parks & Recreation - Community Center AB1600

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 32  
Department 3200 - Government Services - Public Works AB1600

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
<b>REVENUES</b>									
4705	Impact Fees	9,324							
4169	Interest Earnings	47		38	50				
	<b>TOTAL FUND REVENUES</b>	<b>9,371</b>	<b>0</b>	<b>38</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>									
5703	Vehicles & Heavy Equipment		14,120			14,184		14,184	
	Total Capital Outlay	0	14,120	0	0	14,184	0	14,184	0
	<b>Departmental Grand Total</b>	<b>0</b>	<b>14,120</b>	<b>0</b>	<b>0</b>	<b>14,184</b>	<b>0</b>	<b>14,184</b>	<b>0</b>

Line Item Detail:

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

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 33  
Department 3300 - Government Services - General Government AB1600

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
<b>REVENUES</b>									
4705	Impact Fees	15,176							
4169	Interest Earnings	1,610		951	1,267				
	<b>TOTAL FUND REVENUES</b>	<b>16,786</b>	<b>0</b>	<b>951</b>	<b>1,267</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>									
5705	Capital Projects	7,500	273,000			276,442		276,442	
	<b>Total Capital Outlay</b>	<b>7,500</b>	<b>273,000</b>	<b>0</b>	<b>0</b>	<b>276,442</b>	<b>0</b>	<b>276,442</b>	<b>0</b>
5901	Interfund Transfer		80,000			80,000		80,000	
	<b>Total Interfund Transfers</b>	<b>0</b>	<b>80,000</b>	<b>0</b>	<b>0</b>	<b>80,000</b>	<b>0</b>	<b>80,000</b>	<b>0</b>
	<b>Departmental Grand Total</b>	<b>7,500</b>	<b>353,000</b>	<b>0</b>	<b>0</b>	<b>356,442</b>	<b>0</b>	<b>356,442</b>	<b>0</b>

Line Item Detail:

5705 City Hall Site Acquisition & Construction  
5901 City Hall Improvements/Generator

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

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 34  
Department 3400 - Public Safety - Police AB1600

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
<b>REVENUES</b>									
4705	Impact Fees	5,488							
4169	Interest Earnings	643		370	494				
	<b>TOTAL FUND REVENUES</b>	<b>6,131</b>	<b>0</b>	<b>370</b>	<b>494</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>									
5703	Vehicles & Heavy Equipment		35,150			38,834		38,834	
5705	Capital Projects	7,500							
	<b>Total Capital Outlay</b>	<b>7,500</b>	<b>35,150</b>	<b>0</b>	<b>0</b>	<b>38,834</b>	<b>0</b>	<b>38,834</b>	<b>0</b>
5901	Interfund Transfer		100,000			100,000		100,000	
	<b>Total Interfund Transfers</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>0</b>	<b>100,000</b>	<b>0</b>
	<b>Departmental Grand Total</b>	<b>7,500</b>	<b>135,150</b>	<b>0</b>	<b>0</b>	<b>138,834</b>	<b>0</b>	<b>138,834</b>	<b>0</b>

Line Item Detail:

- 5703 Patrol Vehicles
- 5901 New Substation



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

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 35  
Department 3500 - Public Safety - Fire AB1600

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
<b>REVENUES</b>									
4705	Impact Fees	11,676							
4169	Interest Earnings	677		222	296				
	<b>TOTAL FUND REVENUES</b>	<b>12,353</b>	<b>0</b>	<b>222</b>	<b>296</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>									
5341	Professional Services			4,692	4,692				
	<b>Total Services and Supplies</b>	<b>0</b>	<b>0</b>	<b>4,692</b>	<b>4,692</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5705	Capital Projects	253,868	83,000			78,945		78,945	
	<b>Total Capital Outlay</b>	<b>253,868</b>	<b>83,000</b>	<b>0</b>	<b>0</b>	<b>78,945</b>	<b>0</b>	<b>78,945</b>	<b>0</b>
	<b>Departmental Grand Total</b>	<b>253,868</b>	<b>83,000</b>	<b>4,692</b>	<b>4,692</b>	<b>78,945</b>	<b>0</b>	<b>78,945</b>	<b>0</b>

Line Item Detail:

5703 Fire Equipment  
5705 New Substation

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

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 36  
Department 3600 - Transportation - Roads/Signals AB1600

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
<b>REVENUES</b>									
4705	Impact Fees	11,312							
4169	Interest Earnings	72							
	<b>TOTAL FUND REVENUES</b>	<b>11,384</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>									
5705	Capital Projects		6,106						
	<b>Total Capital Outlay</b>	<b>0</b>	<b>6,106</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5901	Interfund Transfer	46,509		4	4				
	<b>Total Interfund Transfers</b>	<b>46,509</b>	<b>0</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Departmental Grand Total</b>	<b>46,509</b>	<b>6,106</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Line Item Detail:

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

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 39  
Department 3900 - Flood Control AB1600

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
<b>REVENUES</b>									
4705	Impact Fees	10,164							
4169	Interest Earnings	562		343	457				
	<b>TOTAL FUND REVENUES</b>	<u>10,726</u>	<u>0</u>	<u>343</u>	<u>457</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXPENDITURES</b>									
5705	Capital Projects								
	Total Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>128,451</u>	<u>0</u>	<u>128,451</u>	<u>0</u>
5901	Interfund Transfer		128,000						
	Total Interfund Transfers	<u>0</u>	<u>128,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>Departmental Grand Total</b>	<u>0</u>	<u>128,000</u>	<u>0</u>	<u>0</u>	<u>128,451</u>	<u>0</u>	<u>128,451</u>	<u>0</u>

Line Item Detail:

5705 Drainage Projects/Basin Construction



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

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 50  
Department 5000 - Water Connection Fees

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
<b>REVENUES</b>									
4403	Connection Fees	133,892							
4169	Interest Earnings	4,369		2,666	3,555				
	<b>TOTAL FUND REVENUES</b>	<b>138,261</b>	<b>0</b>	<b>2,666</b>	<b>3,555</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>									
5705	Capital Projects		444,659			287,020		287,020	
	Total Capital Outlay	0	444,659	0	0	287,020	0	287,020	0
5901	Interfund Transfer	4,170	63,541	56,567	56,567	84,200	84,200	84,200	84,200
	Total Interfund Transfers	4,170	63,541	56,567	56,567	84,200	84,200	84,200	84,200
	<b>Departmental Grand Total</b>	<b>4,170</b>	<b>508,200</b>	<b>56,567</b>	<b>56,567</b>	<b>371,220</b>	<b>84,200</b>	<b>371,220</b>	<b>84,200</b>

Line Item Detail:

- 5705 Water System Projects
- 5901 Water Fund CIP Debt Service

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

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 51  
Department 5100 - Sewer Connection Fees

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
<b>REVENUES</b>									
4403	Connection Fees	240,618		8,815	8,815				
4169	Interest Earnings	5,333		2,031	2,708				
	<b>TOTAL FUND REVENUES</b>	<b>245,951</b>	<b>0</b>	<b>10,846</b>	<b>11,523</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>									
5705	Capital Projects	60,705							
	<b>Total Capital Outlay</b>	<b>60,705</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>570,538</b>	<b>0</b>	<b>570,538</b>	<b>0</b>
5901	Interfund Transfer	941,747	1,278,125		200,000				
	<b>Total Interfund Transfers</b>	<b>941,747</b>	<b>1,278,125</b>	<b>0</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Departmental Grand Total</b>	<b>1,002,452</b>	<b>1,278,125</b>	<b>0</b>	<b>200,000</b>	<b>570,538</b>	<b>0</b>	<b>570,538</b>	<b>0</b>

Line Item Detail:

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

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

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 52  
Department 5200 - Storm Drain Connection Fees

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
<b>REVENUES</b>									
4403	Connection Fees	28,050							
4301	Interfund Transfer								
4169	Interest Earnings	2,371		1,258	1,678				
	<b>TOTAL FUND REVENUES</b>	<b>30,421</b>	<b>0</b>	<b>1,258</b>	<b>1,678</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>									
5341	Professional Services			7,038	7,038				
	Total Services and Supplies	0	0	7,038	7,038	0	0	0	0
5705	Capital Projects	176,991	599,000			465,576		465,576	
	Total Capital Outlay	176,991	599,000	0	0	465,576	0	465,576	0
5901	Interfund Transfer	34,178							
	Total Interfund Transfers	34,178	0	0	0	0	0	0	0
	<b>Departmental Grand Total</b>	<b>211,169</b>	<b>599,000</b>	<b>7,038</b>	<b>7,038</b>	<b>465,576</b>	<b>0</b>	<b>465,576</b>	<b>0</b>

Line Item Detail:

5705 Storm Drain Projects / Interfund Loan



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

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 65  
Department 6500 - 10-STBG-6724 PIHNC Street Improvements Maple Park Housing Development

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
<b>REVENUES</b>									
4601	Grant Proceeds								
4301	Interfund Transfer		800,000	353,909	426,200	400,000		400,000	
	<b>TOTAL FUND REVENUES</b>	<u>0</u>	<u>800,000</u>	<u>356,909</u>	<u>429,200</u>	<u>400,000</u>	<u>0</u>	<u>400,000</u>	<u>0</u>
<b>EXPENDITURES</b>									
5901	Interfund Transfer								
	<b>Total Interfund Transfers</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6001	General Administration		60,000	16,948	40,000	20,000			
6003	Activity Delivery		59,200	15,014	39,200	20,000		20,000	
6010	Rental Housing Construction		680,800	339,961	350,000	360,000		20,000	
	<b>Total Grant Expenditures</b>	<u>0</u>	<u>800,000</u>	<u>371,922</u>	<u>429,200</u>	<u>400,000</u>	<u>0</u>	<u>360,000</u>	<u>0</u>
	<b>Departmental Grand Total</b>	<u>0</u>	<u>800,000</u>	<u>371,922</u>	<u>429,200</u>	<u>400,000</u>	<u>0</u>	<u>400,000</u>	<u>0</u>

Line Item Detail:

City of Live Oak  
Fund 65  
Department 6500 - 10-STBG-6724 PIHNC Street Improvements Maple Park Housing Development

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 66  
Department 6600 - 11-PTEC-7632 GIS, Housing Element and Downtown Infrastructure P/TA

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
<b>REVENUES</b>									
4601	Grant Proceeds		105,000		169	105,000		105,000	
4301	Interfund Transfer		2,100		2,100	25,000		25,000	
	<b>TOTAL FUND REVENUES</b>	<b>0</b>	<b>107,100</b>	<b>0</b>	<b>2,269</b>	<b>130,000</b>	<b>0</b>	<b>130,000</b>	<b>0</b>
<b>EXPENDITURES</b>									
6001	General Administration		5,250		169	5,250		5,250	
6013	GIS		33,950		700	33,250		33,250	
6016	Housing Element		33,950	169	700	58,250		58,250	
6017	Downtown Infrastructure Analysis		33,950		700	33,250		33,250	
	<b>Total Grant Expenditures</b>	<b>0</b>	<b>107,100</b>	<b>169</b>	<b>2,269</b>	<b>130,000</b>	<b>0</b>	<b>130,000</b>	<b>0</b>
	<b>Departmental Grand Total</b>	<b>0</b>	<b>107,100</b>	<b>169</b>	<b>2,269</b>	<b>130,000</b>	<b>0</b>	<b>130,000</b>	<b>0</b>

Line Item Detail:

City of Live Oak  
Fund 66  
Department 6600 - 11-PTEC-7632 GIS, Housing Element and Downtown Infrastructure P/TA

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 83  
Department 8300 - 10-HOME-6349 Maple Park Housing Development

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
<b>REVENUES</b>									
4601	Grant Proceeds		3,100,000	1,459,345	2,800,000	300,000		300,000	
4169	Interest Earnings								
	<b>TOTAL FUND REVENUES</b>	<b>0</b>	<b>3,100,000</b>	<b>1,459,345</b>	<b>2,800,000</b>	<b>300,000</b>	<b>0</b>	<b>300,000</b>	<b>0</b>
<b>EXPENDITURES</b>									
6001	General Administration		50,000	11,079	25,000	25,000		25,000	
6003	Activity Delivery		50,000	10,512	25,000	25,000		25,000	
6010	Rental Housing Construction		3,000,000	1,426,833	2,750,000	250,000		250,000	
	<b>Total Grant Expenditures</b>	<b>0</b>	<b>3,100,000</b>	<b>1,448,424</b>	<b>2,800,000</b>	<b>300,000</b>	<b>0</b>	<b>300,000</b>	<b>0</b>
	<b>Departmental Grand Total</b>	<b>0</b>	<b>3,100,000</b>	<b>1,448,424</b>	<b>2,800,000</b>	<b>300,000</b>	<b>0</b>	<b>300,000</b>	<b>0</b>

Line Item Detail:

City of Live Oak  
Fund 83  
Department 8300 - 10-HOME-6349 Maple Park Housing Development

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 84  
Department 8400 - 11-HOME-7661 Owner Occupied Rehabilitation & First Time Home Buyer

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
<b>REVENUES</b>									
4601	Grant Proceeds		700,000			700,000	700,000	700,000	700,000
	<b>TOTAL FUND REVENUES</b>	<u>0</u>	<u>700,000</u>	<u>0</u>	<u>0</u>	<u>700,000</u>	<u>700,000</u>	<u>700,000</u>	<u>700,000</u>
<b>EXPENDITURES</b>									
6001	General Administration		17,500			17,500	17,500	17,500	17,500
6003	Activity Delivery		104,081			104,081	104,081	104,081	104,081
6005	Housing Rehabilitation		259,350			259,350	259,350	259,350	259,350
6009	Housing Acquisition		319,069			319,069	319,069	319,069	319,069
	<b>Total Grant Expenditures</b>	<u>0</u>	<u>700,000</u>	<u>0</u>	<u>0</u>	<u>700,000</u>	<u>700,000</u>	<u>700,000</u>	<u>700,000</u>
	<b>Departmental Grand Total</b>	<u>0</u>	<u>700,000</u>	<u>0</u>	<u>0</u>	<u>700,000</u>	<u>700,000</u>	<u>700,000</u>	<u>700,000</u>

Line Item Detail:

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

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 90  
Department 9000 - Housing Rehabilitation CDBG Program Income

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
<b>REVENUES</b>									
4900	RLA Program Income	5,456	5,400	4,547	5,456	5,400	5,400	5,400	5,400
4901	89-STBG-351 Program Income	25,000							
4903	94-STBG-804 Program Income	18,824	17,000	16,148	19,378	17,000	17,000	17,000	17,000
4906	99-STBG-1371 Program Income	30,745	3,000	1,156	1,542	3,000	3,000	3,000	3,000
4909	08-STBG-4838 Program Income	234							
4169	Interest Earnings	168		94	125				
	<b>TOTAL FUND REVENUES</b>	<b>80,426</b>	<b>25,400</b>	<b>21,945</b>	<b>26,500</b>	<b>25,400</b>	<b>25,400</b>	<b>25,400</b>	<b>25,400</b>
<b>EXPENDITURES</b>									
5901	Interfund Transfer	75,226		3,000	5,100	25,000		25,000	
	<b>Total Interfund Transfers</b>	<b>75,226</b>	<b>0</b>	<b>3,000</b>	<b>5,100</b>	<b>25,000</b>	<b>0</b>	<b>25,000</b>	<b>0</b>
6001	General Administration	5,435	5,000	6,167	7,744	5,000	5,000	5,000	5,000
6003	Activity Delivery		3,000			3,000	3,000	3,000	3,000
6005	Housing Rehabilitation		15,000			15,000	15,000	15,000	15,000
6009	Housing Acquisition		15,000			15,000	15,000	15,000	15,000
	<b>Total Grant Expenditures</b>	<b>5,435</b>	<b>38,000</b>	<b>6,167</b>	<b>7,744</b>	<b>38,000</b>	<b>38,000</b>	<b>38,000</b>	<b>38,000</b>
	<b>Departmental Grand Total</b>	<b>80,661</b>	<b>38,000</b>	<b>9,167</b>	<b>12,844</b>	<b>63,000</b>	<b>38,000</b>	<b>63,000</b>	<b>38,000</b>

Line Item Detail:

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

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 91  
Department 9100 - EDBG Program Income

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
<b>REVENUES</b>									
4951	98-EDBG-609 Program Income	4,914	4,200	3,527	4,234	4,200	4,200	4,200	4,200
4169	Interest Earnings	40		37	50				
	<b>TOTAL FUND REVENUES</b>	<b>4,954</b>	<b>4,200</b>	<b>3,565</b>	<b>4,284</b>	<b>4,200</b>	<b>4,200</b>	<b>4,200</b>	<b>4,200</b>
<b>EXPENDITURES</b>									
6001	General Administration		1,000			1,000	1,000	1,000	1,000
6003	Activity Delivery		1,000			1,000	1,000	1,000	1,000
6007	Business Assistance Loans		12,600			12,600	7,159	12,600	7,159
	<b>Total Grant Expenditures</b>	<b>0</b>	<b>14,600</b>	<b>0</b>	<b>0</b>	<b>14,600</b>	<b>9,159</b>	<b>14,600</b>	<b>9,159</b>
	<b>Departmental Grand Total</b>	<b>0</b>	<b>14,600</b>	<b>0</b>	<b>0</b>	<b>14,600</b>	<b>9,159</b>	<b>14,600</b>	<b>9,159</b>

Line Item Detail:

City of Live Oak  
Fund 91  
Department 9100 - EDBG Program Income

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 92  
Department 9200 - HOME Program Income

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
<b>REVENUES</b>									
4900	RLA Program Income								
4971	96-HOME-0213 Program Income								
4972	97-HOME-0263 Program Income	3,450	5,000	2,850	3,420	5,000	5,000	5,000	5,000
4973	00-HOME-0483 Program Income		5,000	4,171	4,171	5,000	5,000	5,000	5,000
4974	01-HOME-0523 Program Income		5,000			5,000	5,000	5,000	5,000
4975	06-HOME-2356 Program Income	53,453	5,000			5,000	5,000	5,000	5,000
4169	Interest Earnings	161		102	136	5,000	5,000	5,000	5,000
	<b>TOTAL FUND REVENUES</b>	<b>57,064</b>	<b>20,000</b>	<b>7,123</b>	<b>7,727</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>EXPENDITURES</b>									
6001	General Administration	5,703	5,100	678	1,682	5,000	5,000	5,000	5,000
6003	Activity Delivery		10,000			5,000	5,000	5,000	5,000
6005	Housing Rehabilitation		56,000			10,000	10,000	10,000	10,000
6010	Rental Housing Construction			57,428	57,428				
	<b>Total Grant Expenditures</b>	<b>5,703</b>	<b>71,100</b>	<b>58,106</b>	<b>59,110</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
	<b>Departmental Grand Total</b>	<b>5,703</b>	<b>71,100</b>	<b>58,106</b>	<b>59,110</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>

Line Item Detail:



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

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 93  
Department 9300 - First Time Home Buyer CDBG Program Income

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
<b>REVENUES</b>									
4907	02-STBG-1710 Program Income								
4908	03-STBG-1833 Program Income						7,000		7,000
4169	Interest Earnings	65		38	243		7,500		7,500
	<b>TOTAL FUND REVENUES</b>	<u>65</u>	<u>0</u>	<u>38</u>	<u>51</u>	<u>0</u>	<u>14,500</u>	<u>0</u>	<u>14,500</u>
<b>EXPENDITURES</b>									
6001	General Administration		1,000			1,000		1,000	1,000
6003	Activity Delivery		1,000			1,000		1,000	1,000
6009	Housing Acquisition		12,200			12,500		12,500	12,500
	<b>Total Grant Expenditures</b>	<u>0</u>	<u>14,200</u>	<u>0</u>	<u>0</u>	<u>14,500</u>	<u>14,500</u>	<u>14,500</u>	<u>14,500</u>
	<b>Departmental Grand Total</b>	<u>0</u>	<u>14,200</u>	<u>0</u>	<u>0</u>	<u>14,500</u>	<u>14,500</u>	<u>14,500</u>	<u>14,500</u>

Line Item Detail:

City of Live Oak  
Fund 93  
Department 9300 - First Time Home Buyer CDBG Program Income

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 12  
Department 1200 - Water Enterprise

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
<b>REVENUES</b>									
4401	Services Charges	859,651	870,000	679,075	857,779	845,000	855,000	845,000	855,000
4404	Services Miscellaneous	318		2,354	2,354				
4405	Penalty Charges	7,349	7,223	5,748	6,897	7,223	7,223	7,223	7,223
4167	Miscellaneous Income			404	404				
4169	Interest Earnings	1,727	3,000	1,265	1,687	3,000	3,000	3,000	3,000
4301	Interfund Transfer	93,979	99,700	92,566	92,566	84,200	84,200	84,200	84,200
	<b>TOTAL FUND REVENUES</b>	<b>963,025</b>	<b>979,923</b>	<b>781,412</b>	<b>961,687</b>	<b>939,423</b>	<b>949,423</b>	<b>939,423</b>	<b>949,423</b>
<b>EXPENDITURES</b>									
5001	Salaries Elected	3,503	3,507	2,457	2,949	3,507	3,507	3,507	3,507
5003	Salaries Permanent	171,797	226,501	134,968	167,103	219,237	225,814	219,237	225,814
5005	Salaries Extra Help	18,239	31,500	18,061	22,361	31,500	32,445	31,500	32,445
5007	Overtime	8,606	9,128	2,919	3,614	8,734	8,734	8,734	8,734
5009	Certificate Pay	14,031	8,100	9,181	11,367	8,100	8,100	8,100	8,100
5011	Car Allowance	1,326	2,025	1,519	1,880	3,090	3,090	3,090	3,090
5013	Social Security	13,188	15,529	9,370	11,601	15,090	15,543	15,090	15,543
5015	Medicare	3,210	3,876	2,429	3,008	3,790	3,904	3,790	3,904
5017	Unemployment Insurance	2,101	2,384	1,893	2,344	2,297	2,297	2,297	2,297
5019	Workers Compensation	15,041	12,496	12,508	12,508	11,975	11,975	11,975	11,975
5021	Retirement PERS City	33,289	40,177	28,233	34,955	43,649	43,649	43,649	43,649
5023	Retirement PERS Employee	14,756	15,887	11,075	13,712	16,528	16,528	16,528	16,528
5025	Health Insurance	40,822	45,522	39,245	48,589	43,452	44,756	43,452	44,756
5027	Dental Insurance	3,930	4,551	2,648	3,278	3,855	3,971	3,855	3,971
5029	Vision Insurance	634	680	424	525	632	651	632	651
5031	Life Insurance	813	818	562	696	837	862	837	862
5033	ARC Expense	2,038							
	<b>Total Salaries &amp; Benefits</b>	<b>347,325</b>	<b>422,682</b>	<b>277,491</b>	<b>340,489</b>	<b>416,275</b>	<b>425,827</b>	<b>416,275</b>	<b>425,827</b>

City of Live Oak  
Fund 12  
Department 1200 - Water Enterprise

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
5301	Office Supplies	2,240	2,100	1,942	2,331	2,100	2,100	2,100	2,100
5303	Operating Supplies	6,060	8,000	4,133	5,510	8,000	8,000	8,000	8,000
5305	Chemicals	39,598	40,000	31,197	41,596	40,000	40,000	40,000	40,000
5307	Fuel	5,500	5,000	4,047	5,396	7,000	5,000	7,000	5,000
5309	Safety Items	1,794	1,400	958	1,150	1,400	1,400	1,400	1,400
5311	Repair & Maintenance	17,994	39,000	16,432	21,909	37,000	37,000	37,000	37,000
5313	Repair & Maintenance Buildings			2,629	2,629	2,000	2,000	2,000	2,000
5315	Repair & Maintenance Vehicles	1,307	3,500	2,078	2,494	3,500	3,200	3,500	3,200
5317	Maintenance & Service Contracts	5,968	7,000	6,759	8,111	7,000	7,000	7,000	7,000
5319	Small Tools and Equipment	2,519	4,000	2,655	3,186	4,000	4,000	4,000	4,000
5321	Rents & Leases	5,365	4,000	3,711	4,453	4,000	4,000	4,000	4,000
5323	Communications	4,633	5,500	3,300	4,400	5,500	5,500	5,500	5,500
5325	Advertising	110	1,500		500	1,500	1,500	1,500	1,500
5327	Postage	7,583	9,500	5,763	7,683	9,500	9,500	9,500	9,500
5329	Printing & Copying	2,508	2,500	2,598	3,118	2,500	2,500	2,500	2,500
5331	Travel, Lodging & Meals	177	1,000	873	1,047	1,000	1,000	1,000	1,000
5333	Dues & Subscriptions	1,416	2,000	802	963	2,000	2,000	2,000	2,000
5335	Professional Development	514	4,000	400	1,480	4,000	4,000	4,000	4,000
5337	Licenses & Permits	13,806	14,000	12,275	14,730	14,000	14,000	14,000	14,000
5339	Utilities	138,411	165,000	104,157	138,876	158,000	156,000	158,000	156,000
5341	Professional Services	77,345	75,000	48,059	72,089	68,862	70,000	68,862	70,000
5343	Liability Insurance	15,807	13,437	12,459	12,459	12,377	12,377	12,377	12,377
5345	Property & Equipment Insurance	5,949	7,213	6,361	6,361	6,853	6,853	6,853	6,853
5347	Vehicle Insurance	602	167	396	396	163	163	163	163
5349	Fidelity Insurance	151	221	336	336	215	215	215	215
	Total Services and Supplies	357,357	415,038	274,321	363,204	402,469	399,307	402,469	399,307

City of Live Oak  
Fund 12  
Department 1200 - Water Enterprise

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
5501	Principle	42,974	43,200	36,849	36,849	30,000	30,000	30,000	30,000
5503	Interest	57,971	56,500	55,718	55,718	54,200	54,200	54,200	54,200
5505	Depreciation Expense	511,777							
	Total Debt Service & Contingency	612,722	99,700	92,566	92,566	84,200	84,200	84,200	84,200
5903	Legal Cost Transfer	11,064	10,549	3,167	6,334	7,718	9,318	7,718	9,318
5905	Finance Cost Transfer	3,544	6,562	3,004	6,008	5,211	6,049	5,211	6,049
5909	General Government Transfer	14,988	18,344	8,752	17,504	17,589	17,744	17,589	17,744
5911	Engineering Cost Transfer	14,585	7,048	3,700	7,400	5,961	6,978	5,961	6,978
	Total Interfund Transfers	44,181	42,503	18,623	37,246	36,479	40,089	36,479	40,089
	Departmental Grand Total	1,361,584	979,925	663,002	833,505	939,423	949,423	939,423	949,423

Line Item Detail:

City of Live Oak  
Fund 12  
Department 1200 - Water Enterprise

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 13  
Department 1300 - Sewer Enterprise

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
<b>REVENUES</b>									
4401	Services Charges	1,744,529	1,800,000	1,531,700	1,838,040	2,084,000	2,084,000	2,084,000	2,084,000
4405	Penalty Charges	14,407	6,000	11,970	14,364	6,000	6,000	6,000	6,000
4167	Miscellaneous Income	4,645		73	73				
4169	Interest Earnings	11,486	5,000	4,691	6,254	5,000	5,000	5,000	5,000
4301	Interfund Transfer	11,416,393							
	<b>TOTAL FUND REVENUES</b>	<b>13,191,461</b>	<b>1,811,000</b>	<b>1,548,435</b>	<b>1,858,732</b>	<b>2,095,000</b>	<b>2,095,000</b>	<b>2,095,000</b>	<b>2,095,000</b>
<b>EXPENDITURES</b>									
5001	Salaries Elected	3,225	3,507	2,457	2,949	3,507	3,507	3,507	3,507
5003	Salaries Permanent	463,093	552,119	357,787	442,975	580,890	598,317	580,890	598,317
5005	Salaries Extra Help	27,661	40,236	20,835	25,796	40,236	41,443	40,236	41,443
5007	Overtime	11,713	22,279	9,529	11,798	24,248	24,248	24,248	24,248
5009	Certificate Pay	9,604	8,100	7,256	8,984	8,100	8,100	8,100	8,100
5011	Car Allowance	3,984	3,015	2,261	2,800	5,250	5,250	5,250	5,250
5013	Social Security	29,286	36,196	23,018	28,498	38,016	39,157	38,016	39,157
5015	Medicare	7,379	8,844	5,754	7,124	9,298	9,577	9,298	9,577
5017	Unemployment Insurance	4,026	4,988	3,800	4,704	5,313	5,313	5,313	5,313
5019	Workers Compensation	35,866	32,157	32,188	32,188	34,129	34,129	34,129	34,129
5021	Retirement PERS City	67,758	91,013	58,931	72,962	100,737	100,737	100,737	100,737
5023	Retirement PERS Employee	29,988	35,988	23,330	28,885	38,145	38,145	38,145	38,145
5025	Health Insurance	65,331	103,490	80,015	99,066	103,718	106,830	103,718	106,830
5027	Dental Insurance	6,461	9,872	5,547	6,867	9,378	9,660	9,378	9,660
5029	Vision Insurance	1,032	1,455	845	1,046	1,433	1,476	1,433	1,476
5031	Life Insurance	1,344	1,749	1,087	1,346	1,840	1,895	1,840	1,895
5033	ARC Expense	5,444							
	<b>Total Salaries &amp; Benefits</b>	<b>773,193</b>	<b>955,008</b>	<b>634,641</b>	<b>777,988</b>	<b>1,004,241</b>	<b>1,027,785</b>	<b>1,004,241</b>	<b>1,027,785</b>

City of Live Oak  
Fund 13  
Department 1300 - Sewer Enterprise

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
5301	Office Supplies	2,313	2,100	1,949	2,338	2,100	2,100	2,100	2,100
5303	Operating Supplies	6,443	10,000	13,961	16,753	12,000	12,000	12,000	12,000
5305	Chemicals	108,866	110,000	47,663	63,551	99,000	99,000	99,000	99,000
5307	Fuel	4,754	8,000	4,667	6,223	8,000	8,000	8,000	8,000
5309	Safety Items	1,896	2,000	1,443	1,731	2,000	2,000	2,000	2,000
5311	Repair & Maintenance	36,150	40,000	21,874	29,165	35,000	35,000	35,000	35,000
5313	Repair & Maintenance Buildings	162	2,000	1,092	1,310	5,000	5,000	5,000	5,000
5315	Repair & Maintenance Vehicles	3,275	10,000	2,321	2,785	10,000	10,000	10,000	10,000
5317	Maintenance & Service Contracts	5,968	8,000	6,765	8,118	8,000	8,000	8,000	8,000
5319	Small Tools and Equipment	4,773	7,000	8,093	9,711	7,000	7,000	7,000	7,000
5321	Rents & Leases	5,364	5,000	3,711	4,453	5,000	5,000	5,000	5,000
5323	Communications	5,715	8,000	5,523	7,364	8,000	8,000	8,000	8,000
5325	Advertising	458	2,000	475	570	2,000	2,000	2,000	2,000
5327	Postage	7,144	10,000	5,761	7,681	10,000	10,000	10,000	10,000
5329	Printing & Copying	2,508	2,000	2,598	3,118	2,000	2,000	2,000	2,000
5331	Travel, Lodging & Meals	619	4,000	130	2,000	4,000	4,000	4,000	4,000
5333	Dues & Subscriptions	480	500	1,232	1,479	500	500	500	500
5335	Professional Development	2,694	4,000	570	684	4,000	4,000	4,000	4,000
5337	Licenses & Permits	9,252	14,000	10,016	12,019	14,000	14,000	14,000	14,000
5339	Utilities	98,963	130,000	98,079	130,772	130,000	130,000	130,000	130,000
5341	Professional Services	163,323	150,000	77,953	93,544	150,000	150,000	150,000	150,000
5343	Liability Insurance	42,235	30,115	30,323	30,323	29,896	29,896	29,896	29,896
5345	Property & Equipment Insurance	3,207	15,094	13,243	13,243	21,739	21,739	21,739	21,739
5347	Vehicle Insurance	934	123	776	776	120	120	120	120
5349	Fidelity Insurance	366	496	754	754	519	519	519	519
	Total Services and Supplies	517,861	574,428	360,972	450,467	569,875	569,875	569,875	569,875

City of Live Oak  
Fund 13  
Department 1300 - Sewer Enterprise

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
5501	Principle	68,063	71,000	37,934	71,000	140,500	140,500	140,500	140,500
5503	Interest	53,437	50,500	47,300	50,500	217,000	217,000	217,000	217,000
5505	Depreciation Expense	317,405							
	Total Debt Service & Contingency	438,905	121,500	85,234	121,500	357,500	357,500	357,500	357,500
5703	Vehicles & Heavy Equipment								
5705	Capital Projects		30,500	15,227	15,227	64,000	40,000	64,000	40,000
	Total Capital Outlay	0	30,500	15,227	15,227	64,000	40,000	64,000	40,000
5901	Interfund Transfer	772,646	1,721,875						
5903	Legal Cost Transfer	18,794	18,759	5,574	11,148	16,581	18,679	16,581	18,679
5905	Finance Cost Transfer	6,020	11,670	5,292	10,584	11,195	12,533	11,195	12,533
5909	General Government Transfer	25,462	32,621	15,410	30,820	37,789	36,763	37,789	36,763
5911	Engineering Cost Transfer	24,778	12,534	6,516	13,032	12,806	14,457	12,806	14,457
	Total Interfund Transfers	847,700	1,797,459	32,792	65,584	78,371	82,432	78,371	82,432
	Departmental Grand Total	2,577,659	3,478,895	1,128,865	1,430,766	2,073,987	2,077,592	2,073,987	2,077,592

Line Item Detail:

City of Live Oak  
Fund 13  
Department 1300 - Sewer Enterprise

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 04  
General Plan Update & Studies Capital Improvement Project

Dept #	Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
<b>REVENUES</b>										
	4801	Annexation Fees			356,731	356,731				
	4169	Interest Earnings	1,190		136	181				
		<b>TOTAL CIP REVENUES</b>	<b>1,190</b>	<b>0</b>	<b>356,867</b>	<b>356,912</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>										
0400	7001	General Plan Update/EIR & Related	260,308	160,000	37,331	45,167	65,000			
	5705	Capital Projects			357,977	357,977			65,000	
		<b>Total General Projects</b>	<b>260,308</b>	<b>160,000</b>	<b>395,308</b>	<b>403,144</b>	<b>65,000</b>	<b>0</b>	<b>65,000</b>	<b>0</b>
		<b>TOTAL CIP EXPENDITURES</b>	<b>260,308</b>	<b>160,000</b>	<b>395,308</b>	<b>403,144</b>	<b>65,000</b>	<b>0</b>	<b>65,000</b>	<b>0</b>

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

Dept #	Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
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City of Live Oak  
Fund 05  
Capital Improvement Projects

Dept #	Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
<b>REVENUES</b>										
4301		Interfund City Hall Improvements Fund 33 & 21		80,000						
4301		Interfund Substation Improvements Fund 34		100,000			80,000	80,000	80,000	80,000
		Program Income Sutter County					100,000	100,000	100,000	100,000
		TBD - Community / Youth Center		3,000,000			500,000	500,000	500,000	500,000
4301		Interfund Memorial Park Fund 30					3,000,000	3,000,000	3,000,000	3,000,000
4601		LWCF Memorial Park					65,000	65,000	65,000	65,000
4301		Interfund Date St Park Fund 30/50/1	80,529				65,000	65,000	65,000	65,000
4601		LWCF Grant Date St Park	158,794							
4301		Interfund Signs Fund 21	13,300	15,000						
4301		Interfund Pool Upgrades Fund 21	62,099							
4301		Interfund Rec Trail Segment 1 Fund	324,763							
4601		LWCF Rec Trail Segment 3								
4601		TBD Rec Trail Segment 3					206,000	206,000	206,000	206,000
4301		Interfund Rec Trail Segment 4 Fund 21		64,000			206,000	206,000	206,000	206,000
4601		SACOG Grant Trail Segment 4		491,000			64,000	64,000	64,000	64,000
4601		Live Oak Soccer Park Grant					491,000	491,000	491,000	491,000
4301		Interfund Depot Restoration Fund 1	67,395				1,850,000	1,850,000	1,850,000	1,850,000
4301		Interfund Elm St Signal Fund 36	46,509							
4301		Interfund HSIP Elm St Signal Fund	1,718	900,000		101,022				
4301		Interfund HSIP Elm St Signal Fund 36			4	4				
4301		Interfund HES Crosswalk Fund 14	1,663							
4301		Interfund SR2S Larkin Rd Fund 14/	36,608	482,600	326,172	351,320				
4301		Interfund for Archer Ave Fund 14/15	1,140	471,000						
4301		Interfund Archer Ave								
4301		Interfund Pennington Walkway Fund	297,803		117,014	142,014		471,000		471,000
4301		Interfund Apricot St Fund 14	9,049							
4301		Interfund Hwy 99 Streetscape Fund	92,287							
4601		HSIP Elm St Signal								
		TBD - Pennington Road Widening		5,000,000			900,000		900,000	
		TBD - Hwy 99 Widening Penn to Ash		3,000,000			5,000,000	5,000,000	5,000,000	5,000,000
		TBD - Storm Water Retention Basin		7,500,000			3,000,000	3,000,000	3,000,000	3,000,000
		TBD - Hwy 99 Drainage Improvements		1,500,000			7,500,000	7,500,000	7,500,000	7,500,000
<b>TOTAL CIP REVENUES</b>			<b>1,193,656</b>	<b>22,603,600</b>	<b>443,190</b>	<b>594,360</b>	<b>24,527,000</b>	<b>24,098,000</b>	<b>24,527,000</b>	<b>24,098,000</b>



City of Live Oak  
Fund 05  
Capital Improvement Projects

Dept #	Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
<b>EXPENDITURES</b>										
0500	7003	City Hall Improvements		80,000			80,000	80,000	80,000	80,000
	7006	Community / Youth Center		3,000,000			3,000,000	3,000,000	3,000,000	3,000,000
	7009	Substation Improvements		100,000			600,000	600,000	600,000	600,000
		Total General Projects	0	3,180,000	0	0	3,680,000	3,680,000	3,680,000	3,680,000
	7104	Develop New Park on Date Street	61,298							
	7106	City Signs	2,300	15,000						
	7107	Pool Upgrades	62,099							
	7108	Rec Trail Segment 1	323,866							
	7109	Depot Restoration	66,445							
	7110	Memorial Park Improvements					130,000	130,000	130,000	130,000
	7111	Rec Trail Segment 3					412,000	412,000	412,000	412,000
	7112	Rec Trail Segment 4		555,000			555,000	555,000	555,000	555,000
	7113	Live Oak Soccer Park					1,850,000	1,850,000	1,850,000	1,850,000
		Total Park Projects	516,009	570,000	0	0	2,947,000	2,947,000	2,947,000	2,947,000
0520	7202	Elm Street Traffic Signal	52,507	900,000	58,942	58,942	900,000		900,000	
	7203	Pennington Road Widening		5,000,000			5,000,000	5,000,000	5,000,000	5,000,000
	7204	Archer Street Reconstruction	1,140	471,000				471,000		471,000
	7206	Hazard Elimination System	1,663							
	7209	Apricot St from Larkin to N St	9,001							
	7210	Pennington Walkway W of Hwy 99	292,954		128,763	128,763				
	7211	SR2S Larkin Rd Penningto to Elm	33,163	482,600	394,034	394,034				
	7212	Hwy 99 Widening		3,000,000			3,000,000	3,000,000	3,000,000	3,000,000
	7213	Hwy 99 Streetscape Master Plan	84,060		5,862	5,862				
		Total Street Projects	474,487	9,853,600	587,601	587,601	8,900,000	8,471,000	8,900,000	8,471,000
0550	7401	Storm Water Retention Basin		7,500,000			7,500,000	7,500,000	7,500,000	7,500,000
	7402	Hwy 99 Drainage Improvements		1,500,000			1,500,000	1,500,000	1,500,000	1,500,000
		Total Storm Drain Projects	0	9,000,000	0	0	9,000,000	9,000,000	9,000,000	9,000,000
		<b>TOTAL CIP EXPENDITURES</b>	<b>990,495</b>	<b>22,603,600</b>	<b>587,601</b>	<b>587,601</b>	<b>24,527,000</b>	<b>24,098,000</b>	<b>24,527,000</b>	<b>24,098,000</b>

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

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
<b>REVENUES</b>									
4301	Interfund Transfer Well 4 VFD	138							
4601	TBD - New Well		1,000,000			1,000,000	1,000,000	1,000,000	1,000,000
	TBD - Water Tank		3,000,000			3,000,000	3,000,000	3,000,000	3,000,000
4601	TBD - Water Main Projects					750,000	750,000	750,000	750,000
	Well 4 VFD		46,000	23,601	26,223				
	<b>TOTAL WATER CIP REVENUES</b>	<b>138</b>	<b>4,046,000</b>	<b>23,601</b>	<b>26,223</b>	<b>4,750,000</b>	<b>4,000,000</b>	<b>4,750,000</b>	<b>4,000,000</b>
<b>EXPENDITURES</b>									
7302	Water Tank East of Hwy 99		3,000,000			3,000,000	3,000,000	3,000,000	3,000,000
7306	New Well to Replace Well 5		1,000,000			1,000,000	1,000,000	1,000,000	1,000,000
7307	Water Main Projects					750,000	750,000	750,000	750,000
	Well 4 VFD	138	46,000	26,086	26,223				
	<b>Total Water Projects</b>	<b>138</b>	<b>4,046,000</b>	<b>26,086</b>	<b>26,223</b>	<b>4,750,000</b>	<b>4,000,000</b>	<b>4,750,000</b>	<b>4,000,000</b>
	<b>TOTAL WATER CIP EXPENDITUR</b>	<b>138</b>	<b>4,046,000</b>	<b>26,086</b>	<b>26,223</b>	<b>4,750,000</b>	<b>4,000,000</b>	<b>4,750,000</b>	<b>4,000,000</b>

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

Account #	Description	Actual Expenditure FY2010/2011	Adopted Budget FY 2011/2012	Actuals through April FY 2011/2012	Projected FY 2011/2012	City Manager Recommend FY 2012/2013	City Manager Recommend FY 2013/2014	City Council Adopted FY 2012/2013	City Council Adopted FY 2013/2014
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**RESOLUTION 19 - 2012**

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

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

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

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

**THE FORGOING RESOLUTION** was introduced by the City Council of the City of Live Oak and was passed and adopted at a REGULAR meeting held on the 20th day of June, 2012 by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

**APPROVED:**

\_\_\_\_\_  
Gary Baland, Mayor

**ATTEST:**

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

**I. Introduction**

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

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

**II. Scope**

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

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

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

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

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

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

**B. Market Rate of Return**

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



**VI. Ethics and Conflict of Interest**

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

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

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

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

**VIII. Permitted Investment Instruments**

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

Investments may be made in the following instruments:

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



- Purchases of commercial paper may not exceed 15 percent of the City's surplus money that may be invested.
6. Medium term corporate notes of a maximum of five years maturity issued by corporations organized and operating within the United States or by depository institutions licensed by the United States or any state and operating within the United States. Medium term corporate notes shall be rated in a rating category of "A" or its equivalent or better by a nationally recognized rating agency.
- Investments will be limited to a maximum of 30% of the City's portfolio. The maximum principal amount in any one company will not exceed \$1,000,000.
7. FDIC insured or fully collateralized time certificates of deposit in financial institutions located in California, including United States branches of foreign banks licensed to do business in California. The maximum maturity of a time deposit shall not exceed 180 days. All time deposits must be collateralized in accordance with California Government Code section 53651 and 53652, either using:
- a) 150% of promissory notes secured by first mortgages and first trust deeds upon improved residential property in California eligible under Section 53601 (m), or
  - b) 110% of eligible marketable securities listed in subsections (a) through (l) and (n).
8. Negotiable certificates of deposit or deposit notes issued by a nationally or state chartered bank or a state or federal savings and loan association or by a state licensed branch of a foreign bank; provided that the senior debt obligations of the issuing institution are rated "AA" or better by Moody's or Standard & Poor's.
- Purchase of negotiable certificates of deposit may not exceed 30 percent of the City's surplus money.
9. State of California's Local Agency Investment Fund. (LAIF)
- Investment in LAIF may not exceed limits as set forth by the LAIF Board and adjusted from time to time. The current per account limit is \$20 million per account.

**X Maximum Maturity**

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

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

**XI Ineligible Investments**

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

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

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

or may, not be available.

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

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

**XIII Policy Adopting Changes and Updates**

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

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

**XIV Internal Controls**

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

**XV Depositories**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**INVESTMENT POLICY**

**CITY OF LIVE OAK**

**Revised 6/2012**

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

\* Maximum terms unless the City Council or Redevelopment Board expressly authorizes longer maturities and within the prescribed time frame for said approval.  
 \*\* Not set by Government Code, but instead by LAIF Governing Board.  
 \*\*\* Investment limits set by California Pooled Investment Authority & MBIA Municipal Investors Services Corporation



RESOLUTION 17 - 2012

A RESOLUTION OF THE CITY OF LIVE OAK,  
COUNTY OF SUTTER, STATE OF CALIFORNIA,  
ADOPTING THE CITY ANNUAL BUDGET, BUDGET POLICIES  
AND APPROPRIATING REVENUE OF THE CITY FOR  
THE 2012/2013 FISCAL YEAR

WHEREAS, the City Manager has prepared and submitted to the City Council a proposed budget and budget policies for the 2012/2013 fiscal year, starting July 1, 2012; and

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

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

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

Section 1. A certain document on file in the office of the Finance Director of the City of Live Oak being marked and designated "City of Live Oak - Annual Budget and Budget Policies - Fiscal Year 2012/2013" said document as prepared by the City Manager, amended by the City Council, is hereby adopted for the Fiscal Year, commencing July 1, 2012.

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

General Fund	\$ 3,084,331
Special Revenue Funds	7,087,903
Enterprise Funds	3,013,410
Capital Improvement Projects	<u>28,592,000</u>
Total Budget	<u>\$41,777,644</u>

THE FOREGOING RESOLUTION of the City Council of the City of Live Oak was duly and regularly introduced, passed and adopted at a regular meeting of the City Council on the 20<sup>th</sup> day of June, 2012, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

APPROVED:

Gary Baland, Mayor

ATTEST:

Melissa Dempsey, City Clerk



RESOLUTION 18 - 2012

**A RESOLUTION OF THE CITY OF LIVE OAK,  
COUNTY OF SUTTER, STATE OF CALIFORNIA,  
ESTABLISHING THE APPROPRIATIONS LIMIT FOR  
FISCAL YEAR 2012/2013 PURSUANT TO ARTICLE XIII B  
OF THE CALIFORNIA CONSTITUTION**

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

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

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

WHEREAS, the City Council of the City of Live Oak has calculated and determined that said appropriations limit for fiscal year 2012/2013 be established in the amount of \$3,768,570; and

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

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Live Oak determines that an appropriations limit in said amount is \$3,768,570 and the same is hereby established for said fiscal year 2012/2013.

THE FOREGOING RESOLUTION of the City Council of the City of Live Oak was duly and regularly introduced, passed and adopted at a regular meeting of the City Council on the 20<sup>th</sup> day of June, 2012, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

APPROVED:

Gary Baland, Mayor

ATTEST:

Melissa Dempsey, City Clerk



Appropriation Limit  
Fiscal Year 2012/2013

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

Population % Change		Factor
Population 1/1/2011	8,141	
Population 1/1/2012	8,247	
Percent Change 2011/2012	1.30	1.0130

Per Capita Personal Income		
California per Capita Personal Income		1.0377

Growth Factor		
Population Change X Per Capita Change		
1.0130 X 1.0377 =		1.0512

Fiscal Year 2012/2013 Appropriation Limit Calculation

Fiscal Year 2011/2012 Appropriation Limit	3,585,017
Growth Factor	1.0512
2012/2013 Appropriation Limit	<u>3,768,570</u>



Cost Allocation & Interfund Transfers  
FY 2012/2013

		Cost Allocation				Interfund	Interfund
		Transfer In	Transfer Out			Transfers In	Transfers Out
10	General Fund			10	General Fund		
	0000 4303 - Legal	65,000			0000 4301 - I/T	333,000	
	0000 4305 - Finance	42,900			0000 4316 - I/T	7,000	
	0000 4309 - Gen Govt	143,590			0000 4317 - I/T	130,000	
	0000 4311 - Engineering	24,889			0000 4318 - I/T	85,000	
10	1000 Council		2,039		0000 4319 - I/T	285,000	
	1005 Administration		4,280		0000 4320 - I/T	13,000	
	1010 Finance		4,485		0000 4321 - I/T	120,000	
	1015 Community Development		8,185		0000 5901 - I/T		2,500
	1020 Building Inspection		5,300		0000 5901 - I/T		3,923
	1025 Engineering		1,708		0000 5901 - I/T		30,969
	1030 Parks		6,593	05	0000 4301 - I/T	80,000	
	1035 Recreation		2,292		0000 4301 - I/T	100,000	
	1040 Pool		3,302		0000 4301 - I/T	65,000	
	1045 Fire		13,160		0000 4301 - I/T	64,000	
	1050 Police		34,432		0000 4301 - I/T	900,000	
	1055 Animal Control		2,886	09	0000 4301 - I/T	30,969	
	1060 Attorney		1,649				
09	0900 5903 - Legal		412	11	1100 5901 - I/T		333,000
	5905 - Finance		278				
	5909 - Gen Govt		938	12	0000 4301 - I/T	84,200	
12	1200 5903 - Legal		7,718	14	0000 4301 - I/T	3,923	
	5905 - Finance		5,211		1400 5901 - I/T		900,000
	5909 - Gen Govt		17,589	16	1600 5901 - I/T		7,000
	5911 - Engineering		5,961				



Cost Allocation & Interfund Transfers  
FY 2012/2013

			Cost Allocation		Interfund	Interfund
			Transfer In	Transfer Out	Transfers In	Transfers Out
23	2300	5903 - Legal		751		
		5905 - Finance		507		
		5909 - Gen Govt		1,712		
24	2400	5903 - Legal		2,511		
		5905 - Finance		1,695		
		5909 - Gen Govt		5,722		
25	2500	5903 - Legal		116		
		5905 - Finance		78		
		5909 - Gen Govt		264		
26	2600	5903 - Legal		185		
		5905 - Finance		125		
		5909 - Gen Govt		421		
27	2700	5903 - Legal		1,155		
		5905 - Finance		780		
		5909 - Gen Govt		2,631		
28	2800	5903 - Legal		438		
		5905 - Finance		296		
		5909 - Gen Govt		998		
			<u>276,379</u>	<u>276,379</u>		



POSITION ALLOCATION  
FISCAL YEAR 2012/2013

Permanent	Elected/Appointed	Extra Help
<u>Administration, Finance &amp; Grants:</u>		
City Manager	1	
Finance Director/Asst City Manager	1	
Financial Analyst - C	3	
Senior Administrative Assistant - C	1	
Senior Administrative Assistant or Admin Assistant - Financial Services or Admin Assistant - Public Services	2	
<u>Parks &amp; Recreation:</u>		
Parks & Recreation Director	1	
Parks Maintenance Worker	1	
<u>Engineering &amp; Public Works:</u>		
Public Works Director or Principal Engineer or Associate Engineer	1	
Public Works Facilities Manager/CPO	1	
Water Quality Control Operator or Maintenance Worker - I / II / III	6	
Electrician Tech - Part Time	1	
<u>Planning &amp; Building Inspection:</u>		
Community Development Director or City Planner or Assistant City Planner	2	
Building Official / Building Inspector	3	
<u>Council:</u>		
Mayor	1	
Vice-Mayor	1	
City Council Member	3	
<u>Administration:</u>		
City Clerk	1	
<u>Finance:</u>		
City Treasurer	1	
<u>Administration/Finance:</u>		
Administrative Assistant		4
<u>Parks &amp; Recreation:</u>		
Maintenance Worker		2
Administrative Assistant		2
<u>Pool:</u>		
Lifeguards		15
<u>Streets/Public Works:</u>		
Maintenance Worker		2
Administrative Assistant		1
<u>Planning:</u>		
Intern		1

# CITY OF LIVE OAK FY 2012-2013 ANNUAL BUDGET

## BUDGET POLICIES

### INTRODUCTION

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

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

### DEFINITIONS

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

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

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

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

### GUIDING PRINCIPLES FOR BUDGET DEVELOPMENT

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

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



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

## **BUDGET ADMINISTRATION POLICIES**

### **1. Appropriations—Operations and Capital Budgets**

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

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

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

### **2. Supplemental Appropriations**

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

### **3. Incorporation of Fee Schedule Adjustments**

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



changes in the Consumer Price Index (or other index), for index-based fees previously approved by the City Council.

#### 4. General Fund Reserves

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

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

Unreserved or undesignated reserves are General Fund balances that accumulate over time as result of revenues in excess of expenditures. This type of reserve is not set aside for any special purpose.

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

#### 5. Special Purpose Designated Reserves

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

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

Reserve for City/County Major Fire Repairs—The Fire reserve will be funded with an initial amount of \$13,225(beginning May 2007) and will increase \$2,500 per year (\$1,250 from the City and \$1,250 from Sutter County). All return on investments will accrue to the General Fund.

Reserve for Other Post Employment Benefits (OPEB)—The OPEB reserve will be funded with an initial amount of \$250,000 (beginning May 2007) and will increase each fiscal year based on actuarial studies and return on investments. Transfers will be made to the California Employees Retirement Benefit Trust as determined to be in the best interest of the City.

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

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

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

Reserve for Information Technology (IT)—The IT reserve for computers/software will be funded with an initial amount of \$100,000 (beginning May 2007) and will increase each fiscal year based on return on investments. The IT reserve will be replenished to the initial amount of \$100,000 if the balance falls below \$100,000.

Reserve for Equipment Replacement—The Equipment reserve for vehicles, furniture, tools and other miscellaneous equipment will be funded with an initial amount of \$100,000 (beginning May 2007) and will increase each fiscal year based on return on investments. The Equipment reserve will be replenished to the initial \$100,000 if the balance falls below \$100,000.

Reserve for Capital Facilities—The Capital Facilities reserve for maintenance, acquisition and construction of City facilities will be funded with an initial amount of \$500,000 (beginning May 2007) and will increase each fiscal year based on five percent (5%) of general fund revenues (excluding interfund transfers) and return on investments.

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

#### 6. Appropriation/Expenditure of Reserve Funds

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

### **DESIGNATED EXPENDITURE AUTHORITY**

1. Minor Expenditures—Within the fund limits established in the Operating Budget each fiscal year, the City Manager shall have the authority to approve minor expenditures, consistent with Live Oak's purchasing policies, of up to \$10,000 without action of the City Council.
2. Refunds and Reimbursements—The Finance Director is authorized to make refunds or reimbursements that may be owed to others who have deposited the funds for various purposes with the city, including, but not limited to, security deposits for use of public buildings or in-lieu fees paid to the city. No refund or reimbursement will exceed the total amount of the original fee or deposit paid to the city and will only be paid if all conditions relating to the fee or deposit have been met.

3. City Council Special Request Purchases—From time to time, the need arises to purchase incidental items on behalf of the City Council and staff, such as flowers or donations for ill employees, community members, memorials, or other small purchases outside the scope of already budgeted expenditures. The City Manager is authorized to spend up to \$50 per purchase for such expenditures, not to exceed \$1,000 per year.

## **HUMAN RESOURCES POLICIES**

1. City Council Personal Computer Use—A Councilmember may borrow a City-owned personal computer and accessories during his or her term of office for city business use.
2. City Council Cell Phone and Internet Service Reimbursement—In order to facilitate city business communication through the use of technology, Councilmembers shall be reimbursed at a rate of \$25 per month for cell phone service and \$35 per month for internet service.
3. City Council Conference Attendance—The City Manager may approve expenditures for City Council members to attend conferences each fiscal year within the limits established in the annual Budget.
4. City Manager Professional Development—The City Manager is authorized to join professional organizations and attend professional conferences as stated in his/her employment contract and within the limits of funds appropriated in the annual Budget and subject to the city's adopted travel and meal reimbursement policy.
5. City Council Business Expense—Each member of the City Council may seek reimbursement for normal business expenses for participation in events and activities directly resulting from service on the City Council (e.g. attending meetings as the designated representative of the Council or attendance at major community events expected to further goodwill between the City and various segments of the community) within the limits established in the annual Budget.
6. Employee Professional Development—The City Manager is authorized to approve membership in professional organizations and attendance at professional conferences for city employees where such membership or training is in the best interests of the city, is within the limits of funds appropriated in the annual Budget and is subject to the city's adopted travel and meal reimbursement policies.

## **FINANCIAL ADMINISTRATION POLICIES**

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

### Liability:

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

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

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

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

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

#### Workers' Compensation:

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

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

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

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

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

SCORE consults with the City Attorney on all claims and settlements.



## GLOSSARY OF BUDGET TERMINOLOGY AND ACRONYMS

- Accounting System-** The total structure of records and procedures which identify record, classify, summarize and report information on the financial position and results of operations of a government.
- Adopted Budget-** Revenues and appropriations approved by the City Council in June for the following fiscal year.
- Agency-** The Live Oak Redevelopment Agency.
- Allocated Costs-** An expense charged by one department/division to another for services performed or expenditures of a general nature which are charged to one main account and allocated to other departments/divisions by a specified formula.
- Appropriation-** An authorization made by the City Council or Agency Board which permits the City or Agency, respectively, to incur obligations and to make expenditures of resources.
- Assessed Valuation-** A value established by the County Assessor which approximates fair market value of real or personal property. By state law, one hundred percent of the property value is used for determining the basis of levying property taxes.
- Assessments-** A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.
- Authorized Positions-** The number of full time and permanent part time staff identified within a division or program measures on a full time equivalent (FTE) basis.
- Bonds-** A written promise to pay a sum of money on a specific date at a specified interest rate.
- Budget-** A financial plan for a specified period of time (fiscal year or years) that matches all planned revenues and expenditures with various municipal services.
- Budget Amendment-** A legal procedure utilized by the City Manager and Finance Director to revise a budget appropriation. Adjustments to expenditures within or between departmental budgets may be accomplished administratively.
- CAFR-** Comprehensive Annual Financial Report, which includes the City's annual independent audit, management discussion and analysis and statistical trends.
- CIP (Capital Improvement Program) -** Annual appropriations in the City's budget for capital improvement projects such as street or park improvements, building construction

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

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

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

**CFD-** Community Facilities District.

**COLA-** Cost of living adjustment.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**GAAP-** Generally Accepted Accounting Principles.

**GASB-** Governmental Accounting Standards Board

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

**PERS-** Public Employees Retirement System.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### OTHER AGENCIES

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