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# LIVE OAK

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CALIFORNIA

## *ANNUAL BUDGET*

*FISCAL YEAR*  
*2014/2015*

ADOPTED JUNE 18, 2014



**Annual Budget**

**Fiscal Year 2014/2015**

**Elected Officials**

***Mayor***

***Vice-Mayor***

***Councilmember***

***Councilmember***

***Councilmember***

***Steve Alvarado***

***Ray Rogers***

***Diane Hodges***

***Gary Baland***

***Lakhvir Ghag***

**Submitted by**

***City Manager***

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

***Jim Goodwin***

***Satwant S. Takhar***



June 18, 2014

To: The Honorable Mayor and Members of the City Council

Subject: Budget Message for Fiscal Year 2014/2015

On behalf of the City's management team, we are pleased to submit the City of Live Oak's Budget for the 2014/2015 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 2014/2015 fiscal year is conservative and developed in consideration of strategic planning priorities. The proposed budget anticipates General Fund expenditures exceeding revenues by \$72,138 with the balance covered by Undesignated Fund Balance carryover. As in past years, operational adjustments throughout Fiscal Year 2014/2015 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 unclear, this presents the City with challenges in providing necessary services to the Citizens. The City must continue to develop alternate sources of revenue to fund the wide range of City service programs – Police, Fire, Animal Services, Code Enforcement, Parks & Recreation, Planning, Public Works, Water, Sewer, Administration and Finance. The accompanying pages adopted for Fiscal Year 2014/2015 summarize and highlight our revenue and expenditures, keeping in mind our short and long range activities.

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

Respectfully Submitted:

Jim Goodwin  
Jim Goodwin  
City Manager

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

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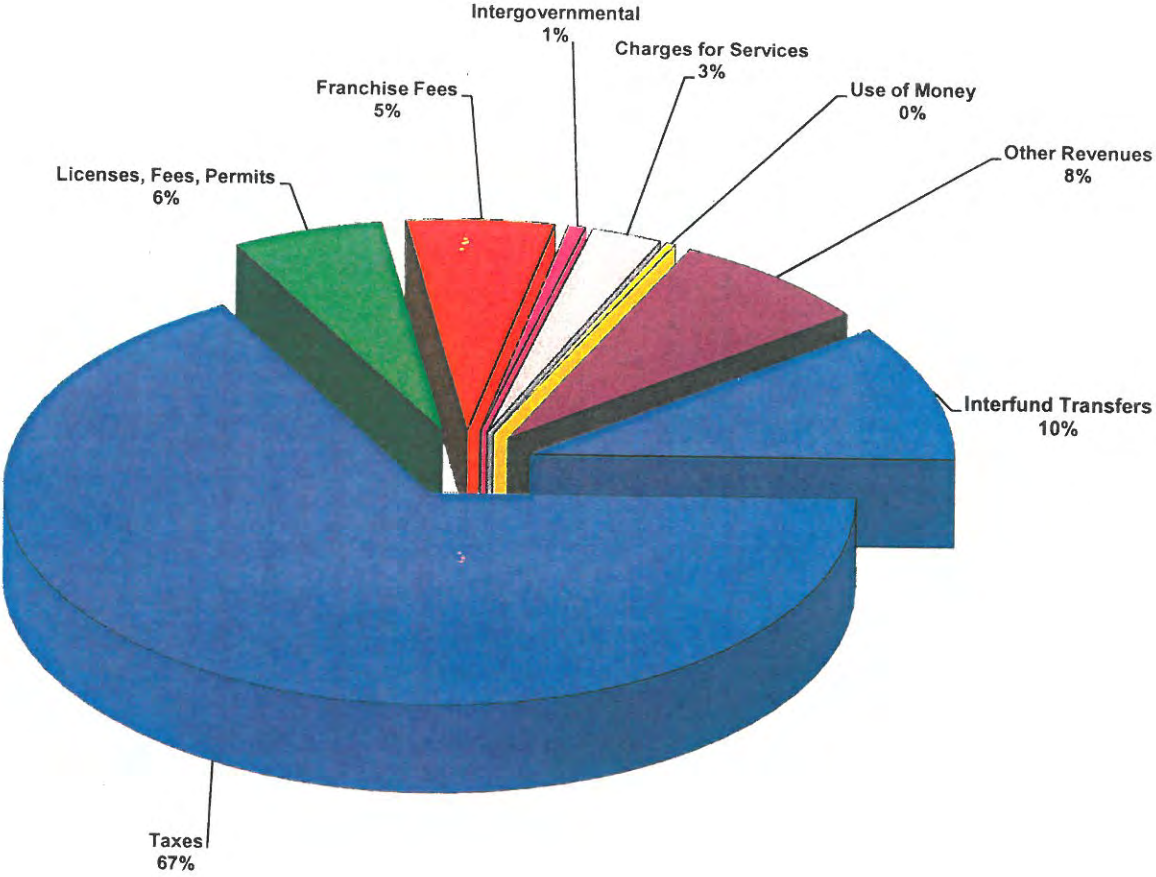
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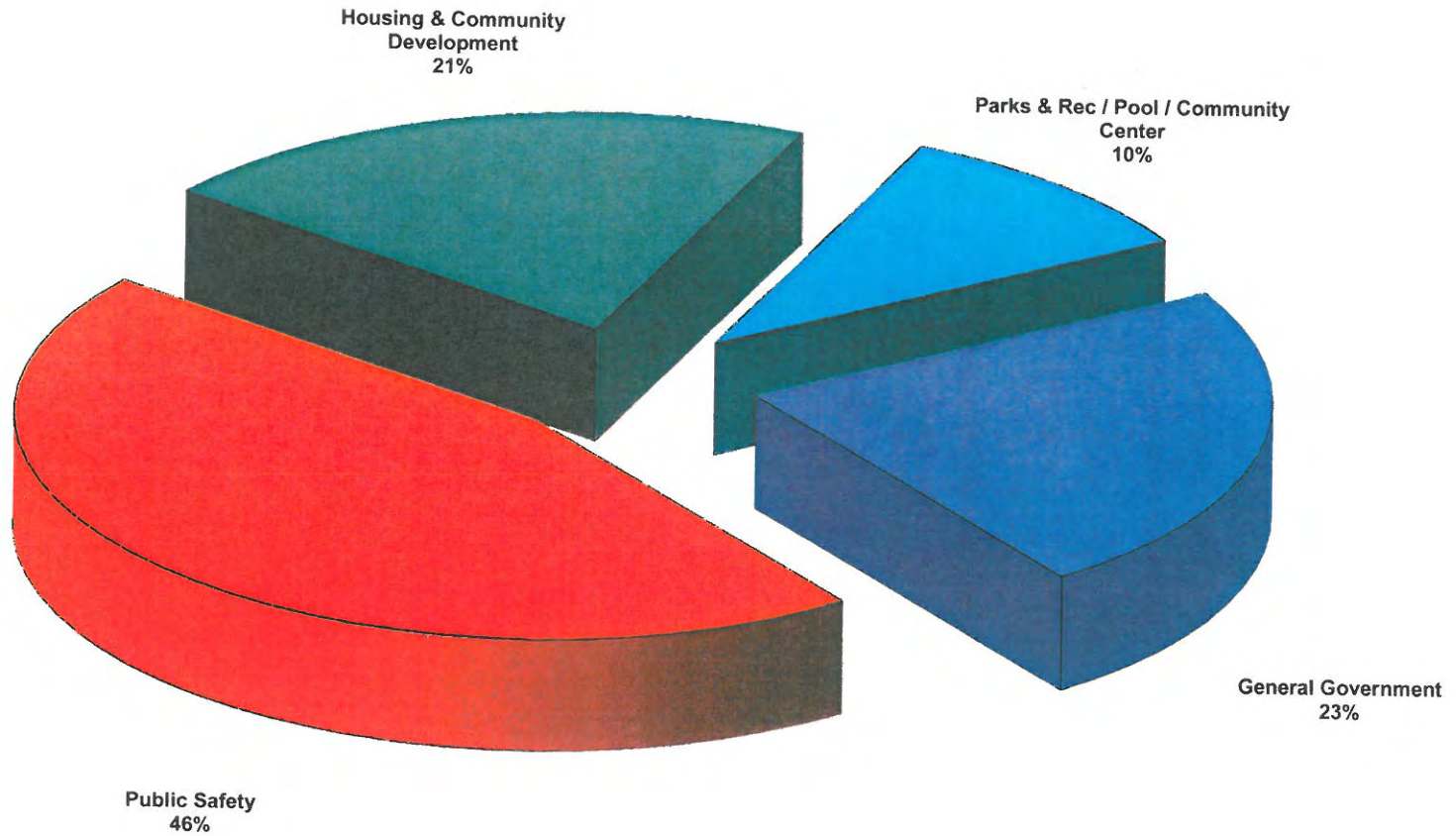
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# City of Live Oak General Fund Revenues Fiscal Year 2014/2015



# City of Live Oak General Fund Expenditures Fiscal Year 2014/2015



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

Fund #	Fund Name	Audited Fund Balance 7/1/2013	Projected Revenues FY 2013/2014	Resources Available FY 2013/2014	Projected Transfers FY 2013/2014	Projected Expenditures FY 2013/2014	Reserves FY 2013/2014	Estimated Fund Balance 6/30/2014
02	Signage & Beautification	50,501	115	50,616	0	0		50,616
05	Capital Improvement Projects	(331,860)	1,225,487	893,627	1,135,099	2,028,725		0
09	Community Center	1,352	16,001	17,353	22,213	39,566		0
10	General Fund	2,768,044	2,116,891	4,884,935	805,892	2,863,991	886,289	1,940,546
12	Water Enterprise	9,435,401	883,462	10,318,863	49,616	926,153	83,481	9,358,845
13	Sewer Enterprise	26,298,202	2,191,739	28,489,940	(68,392)	1,705,014	972,737	25,743,797
14	Streets - Gas Tax	736,041	620,464	1,356,504	(516,606)	130,646		799,252
15	Streets - TDA Transportation Tax	641,781	338,085	979,866	(41,306)	217,456		721,104
16	Traffic Safety	7,457	5,731	13,188	(7,000)	0		6,188
17	COPS Trust	158,051	93,102	251,153	0	121,153		130,000
18	Sidewalk Improvement	17,057	39	17,096	0	0		17,096
20	Street Lighting	92,575	54,969	147,544	(1,649)	54,792	35,000	56,102
21	CFD 92-1 Mello Roos	216,983	135,413	352,395	(91,299)	89,842		171,254
22	Fire Assessment	36,528	118,251	154,779	(128,437)	0		25,341
23	Fire CFD 2004-1 Mello Roos	70,996	95,019	166,014	(102,819)	1,400		61,796
24	Police CFD 2004-1 Mello Roos	151,056	265,286	416,342	(298,180)	3,919		114,243
25	Animal Control CFD 2004-1 Mello	20,386	15,038	35,424	(20,565)	301		14,558
26	Street Lighting CFD 2004-1 Mello	56,132	14,777	70,909	(591)	17,851	25,000	27,467
27	Parks & Rec/Pool CFD 2004-1 Me	43,617	120,074	163,691	(120,697)	10,554		32,440
28	Storm Drainage CFD 2004-1 Mellc	82,581	14,036	96,617	(1,429)	1,551		93,637
30	Parks & Rec - Parks AB1600	58,342	69	58,411	(58,404)	0		7
31	Parks & Rec - Community Center /	155,373	3,182	158,555	0	0		158,555
32	Gov't Services - Public Works AB1	2,419	6	2,425	0	0		2,425
33	Gov't Services - General Gov't AB	357,387	813	358,201	0	5,000		353,201
34	Public Safety - Police AB1600	139,202	317	139,519	0	0		139,519
35	Public Safety - Fire AB1600	75,138	171	75,309	0	0		75,309
36	Transportation - Roads/Signals AE	0	0	0	0	0		0
39	Flood Control AB1600	125,813	263	126,076	0	22,780		103,296
50	Water Connection Fees	895,317	1,980	897,298	(84,288)	0	226,308	586,702
51	Sewer Connection Fees	255,197	581	255,778	0	0		255,778
52	Storm Drain Connection Fees	513,300	1,168	514,468	0	0		514,468
67	13-STBG-8933 Skate Park, Water	0	0	0	0	0		0
84	11-HOME-7661 OOR & FTHB	(5,924)	373,424	367,500	0	367,500		0
85	13-HOME-???? Maple Park Phase	0	0	0	0	0		0
90	CDBG HR Program Income	1,367,653	10,621	1,378,274	0	0	1,270,438	107,837
91	CDBG BA Program Income	74,427	10,438	84,865	0	0	57,545	27,319
92	HOME Program Income	5,172,418	72,466	5,244,884	0	72,882	5,170,502	1,500
93	CDBG HA Program Income	511,825	10,431	522,256	0	0	497,903	24,353
94	CDBG ME Program Income	2,200	10,405	12,605	0	0		12,605
95	CDBG GA Program Income	45,920	8,844	54,764	0	26		54,738

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

Fund #	Fund Name	Estimated Fund Balance 7/1/2014	Estimated Revenues FY 2014/2015	Resources Available FY 2014/2015	Transfers FY 2014/2015	Appropriations FY 2014/2015	Reserves FY 2014/2015	Estimated Fund Balance 6/30/2015
02	Signage & Beautification	50,616	0	50,616	10,000	60,616		(0)
05	Capital Improvement Projects	0	25,732,549	25,732,549	916,000	26,648,549		0
06	Water Capital Improvement Projec	0	4,660,000	4,660,000	0	4,660,000		0
09	Community Center	0	15,000	15,000	24,400	39,400		0
10	General Fund	2,826,835	2,164,750	4,991,585	861,054	3,097,942	929,382	1,825,316
12	Water Enterprise	9,442,326	911,000	10,353,326	51,023	1,009,756	83,481	9,311,112
13	Sewer Enterprise	26,716,534	2,175,000	28,891,534	(66,227)	2,097,582	972,737	25,754,988
14	Streets - Gas Tax	709,252	440,192	1,149,444	(550,920)	598,525		(0)
15	Streets - TDA Transportation Tax	721,104	294,000	1,015,104	(68,387)	946,717		(0)
16	Traffic Safety	6,188	6,000	12,188	(7,000)	0		5,188
17	COPS Trust	130,000	100,000	230,000	0	230,000		(0)
18	Sidewalk Improvement	17,096	0	17,096	0	17,096		0
20	Street Lighting	91,102	54,975	146,077	(1,566)	60,000	35,000	49,511
21	CFD 92-1 Mello Roos	171,254	128,500	299,754	(129,147)	95,000		75,607
22	Fire Assessment	26,341	118,000	144,341	(129,261)	0		16,080
23	Fire CFD 2004-1 Mello Roos	61,796	90,000	151,796	(112,936)	2,500		36,360
24	Police CFD 2004-1 Mello Roos	114,243	265,000	379,243	(297,762)	7,500		73,981
25	Animal Control CFD 2004-1 Mello	14,558	15,000	29,558	(20,535)	500		8,523
26	Street Lighting CFD 2004-1 Mello	52,467	15,175	67,642	(561)	21,500	25,000	20,581
27	Parks & Rec/Pool CFD 2004-1 Me	32,440	120,000	152,440	(120,432)	14,500		17,508
28	Storm Drainage CFD 2004-1 Mellc	93,637	14,100	107,737	(1,749)	67,000		38,988
30	Parks & Rec - Parks AB1600	7	0	7	0	7		(0)
31	Parks & Rec - Community Center /	158,555	0	158,555	0	158,555		0
32	Gov't Services - Public Works AB1	2,425	0	2,425	0	2,425		(0)
33	Gov't Services - General Gov't AB	353,201	0	353,201	(80,000)	273,201		(0)
34	Public Safety - Police AB1600	139,519	0	139,519	(125,000)	14,519		0
35	Public Safety - Fire AB1600	75,309	0	75,309	(75,000)	309		0
36	Transportation - Roads/Signals AE	0	0	0	0	0		0
39	Flood Control AB1600	103,296	0	103,296	0	103,296		0
48	Reserve for Other Post Employme	179,191	0	179,191	0	20,512	158,579	0
50	Water Connection Fees	813,010	0	813,010	(194,500)	618,510		0
51	Sewer Connection Fees	255,778	0	255,778	0	255,778		(0)
52	Storm Drain Connection Fees	514,468	0	514,468	0	514,468		(0)
67	13-STBG-8933 Skate Park, Water	0	2,000,000	2,000,000	105,000	2,105,000		0
84	11-HOME-7661 OOR & FTHB	0	700,000	700,000	0	700,000		0
85	13-HOME-???? Maple Park Phase	0	4,600,000	4,600,000	0	4,600,000		0
90	CDBG HR Program Income	1,378,274	13,600	1,391,874	(34,000)	87,437	1,270,438	(0)
91	CDBG BA Program Income	84,865	1,700	86,565	(28,000)	1,019	57,545	0
92	HOME Program Income	5,172,002	20,000	5,192,002	0	21,500	5,170,502	(0)
93	CDBG HA Program Income	522,256	1,100	523,356	(25,000)	453	497,903	(0)
94	CDBG ME Program Income	12,605	1,100	13,705	(13,000)	705		(0)
95	CDBG GA Program Income	54,738	600	55,338	0	55,338		0



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

Account #	Description	Actual Revenues / Exp FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
<b>GENERAL FUND REVENUES</b>							
4101	Secured Property Taxes	489,212	510,000	258,818	494,343	525,000	525,000
4103	Unsecured Property Taxes	39,831	32,000	30,519	37,519	37,000	37,000
4105	Property Tax Admin Fee	9,143	(21,000)		(21,000)	(21,000)	(21,000)
4107	Homeowners Property Tax Relief	10,507	7,000	3,317	9,288	9,000	9,000
4111	Property Tax In Lieu of Vehicle License Fees	663,149	680,000	339,518	679,036	726,000	726,000
4113	General Sales and Use Tax	235,509	225,000	158,245	210,993	225,000	225,000
4115	Prop 172 Public Safety Augmentation	27,396	23,000	18,926	25,235	24,000	24,000
4117	Property Tax In Lieu of Sales Tax	74,108	74,000	44,971	89,942	90,000	90,000
4137	Excise Tax			469	469		
	Total Taxes	1,548,855	1,530,000	854,784	1,525,825	1,615,000	1,615,000
4131	Business License	44,752	40,000	36,336	40,000	40,000	40,000
4132	Disable Access/Education Fund SB1186	193		185	185		
4134	Plan Check Fees Engineering & Planning	30,759	25,000	1,659	1,991	25,000	25,000
4135	Building Permit Fees	29,435	50,000	18,475	22,170	50,000	50,000
4136	Plan Review Fees Building	18,049	20,000	4,948	5,938	20,000	20,000
4139	SMIP Fees	17		22	22		
4140	California Building Standards Commission	19		29	29		
4141	Plan Retention Fees	1,015	1,000	759	911	1,000	1,000
4143	Variance & Use Permit Fees	6,287	1,500	2,690	3,228	1,500	1,500
4145	Code Enforcement Fees	1,093	1,500	18,616	88,616	1,500	1,500
	Total Licenses, Fees, Permits	131,617	139,000	83,720	163,090	139,000	139,000
4147	PG&E Franchise Fee	48,786	48,000	48,861	48,861	48,500	48,500
4149	Cable TV Franchise Fee	46,177	45,000	23,918	46,000	46,000	46,000
4151	Recology Franchise Fee	41,907	44,000	33,109	42,000	42,000	42,000
	Total Franchise Fees	136,870	137,000	105,887	136,861	136,500	136,500
4119	Transfer Tax	9,114	10,000	10,036	12,043	10,000	10,000
4123	VLF Motor Vehicle In Lieu	4,792	3,000	3,741	3,741	3,000	3,000
4125	State Mandated Cost Reimbursement		2,000	266	266	2,000	2,000
4127	Vehicle Code Fines	388	1,000	1,391	1,669	1,000	1,000
4129	Fish and Game	194	100		100	100	100
	Total Intergovernmental	14,488	16,100	15,434	17,819	16,100	16,100

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

Account #	Description	Actual Revenues / Exp FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
4155	Copies	85	300	513	616	300	300
4157	Caltrans Reimbursement	1,590	1,400	1,223	1,467	1,400	1,400
4159	Fire Department Rent	1,200	1,200	1,200	1,200	1,200	1,200
4163	Major Repair Receipts Fire Dept	1,250	1,250	1,250	1,250	1,250	1,250
4165	Administrative Fee	29,625	25,000	20,524	24,629	25,000	25,000
4201	Swimming Pool Fees	9,624	7,000	4,346	7,450	7,000	7,000
4203	Recreation Fees	1,209	1,000	255	755	1,000	1,000
4205	Swim Lessons/Aqua Aerobics	3,073	2,000	465	2,698	2,000	2,000
4207	Youth Basketball	4,963	2,700	2,267	2,267	2,700	2,700
4209	Mens Basketball			5,580	5,580	2,300	2,300
4211	Adult Aerobic Classes	8,397	6,000	6,428	7,714	6,000	6,000
4213	Tennis Lessons	904	2,000	310	900	2,000	2,000
4214	Soccer Fees	2,990	4,000	5,467	5,467	4,000	4,000
4216	Wrestling Program	1,853	3,500	1,785	1,785	3,500	3,500
4219	Scholarship Program	15,840	5,000	4,250	10,000	5,000	5,000
	Total Charges for Services	82,601	62,350	55,862	73,777	64,650	64,650
4169	Interest Earnings	8,522	9,000	5,678	7,570	8,500	8,500
	Total Use of Money	8,522	9,000	5,678	7,570	8,500	8,500
4161	Rents & Royalties	38,794	35,000	32,945	39,534	35,000	35,000
4167	Miscellaneous Income	222,038	150,000	146,617	151,617	150,000	150,000
4171	Sale of Fixed Assets	2,137		913	913		
4173	Cash Over/Short	(94)		(114)	(114)		
	Total Other Revenues	262,875	185,000	180,360	191,949	185,000	185,000
4301	Interfund Transfer	334,013					
4303	Legal Cost Transfer	69,961	62,000	46,256	61,675	62,000	62,000
4305	Finance Cost Transfer	35,515	44,200	22,943	30,591	44,200	44,200
4309	General Government Cost Transfer	105,141	112,960	93,961	125,281	112,960	112,960
4311	Engineering Cost Transfer	30,963	32,147	23,347	31,129	32,147	32,147
4316	Interfund Transfer Traffic Safety	7,000					
4317	Interfund Fire Assessment	130,000					
4318	Interfund CFD 2004-1 Fire	85,000					
4319	Interfund CFD 2004-1 Police	285,000					
4320	Interfund CFD 2004-1 Animal Control	13,000					
4321	Interfund CFD 2004-1 Parks & Rec / Pool	120,000					
	Total Interfund Revenue Transfers	1,215,593	251,307	186,507	248,676	251,307	251,307
<b>TOTAL GENERAL FUND</b>		<b>3,401,421</b>	<b>2,329,757</b>	<b>1,488,232</b>	<b>2,365,567</b>	<b>2,416,057</b>	<b>2,416,057</b>

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

Account #	Description	Actual Revenues / Exp FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
<b>GENERAL FUND EXPENDITURES</b>							
5001	Salaries Elected	25,131	25,417	20,126	24,151	25,417	25,417
5003	Salaries Permanent	407,665	430,088	320,197	396,434	393,735	393,735
5005	Salaries Extra Help	90,945	110,694	70,546	103,611	118,228	118,228
5007	Overtime	2,375	6,963	1,016	2,273	6,723	6,723
5011	Car Allowance	7,799	7,410	5,230	6,475	5,310	5,310
5013	Social Security	29,282	33,086	23,214	29,582	31,664	31,664
5015	Medicare	7,555	8,321	6,072	7,733	7,873	7,873
5017	Unemployment Insurance	7,267	5,625	6,042	7,120	5,552	5,552
5019	Workers Compensation	28,050	35,502	29,543	29,543	33,431	33,431
5021	Retirement PERS City	82,210	90,818	70,445	87,146	86,872	86,872
5023	Retirement PERS Employee	31,130	33,585	25,615	31,687	31,259	31,259
5025	Health Insurance	102,091	99,348	96,593	115,911	113,273	113,273
5027	Dental Insurance	14,975	8,525	13,475	16,170	8,580	8,580
5029	Vision Insurance	3,186	1,473	2,968	3,562	1,857	1,857
5031	Life Insurance	3,601	2,121	2,519	3,023	1,539	1,539
	Total Salaries & Benefits	843,262	898,976	693,602	864,423	871,312	871,312
5301	Office Supplies	3,282	2,900	2,979	3,575	2,900	2,900
5303	Operating Supplies	11,397	13,200	5,077	10,903	9,250	9,250
5305	Chemicals	11,584	8,000	5,929	8,300	8,000	8,000
5307	Fuel	8,231	10,100	5,904	8,900	8,500	8,500
5309	Safety Items	4,300	4,300	1,386	4,140	3,600	3,600
5311	Repair & Maintenance	9,429	10,050	7,620	10,976	10,000	10,000
5313	Repair & Maintenance Buildings	15,304	13,800	4,495	11,576	11,700	11,700
5315	Repair & Maintenance Vehicles	8,492	4,200	7,524	7,624	4,200	4,200
5317	Maintenance & Service Contracts	11,658	18,740	11,703	14,713	17,740	17,740
5319	Small Tools and Equipment	10,959	18,300	16,452	18,669	14,050	14,050
5321	Rents & Leases	6,525	9,000	5,652	7,825	8,000	8,000
5323	Communications	25,353	25,950	20,175	24,967	24,100	24,100
5325	Advertising	8,956	8,100	5,292	7,528	7,400	7,400
5327	Postage	2,861	3,000	2,434	2,920	3,000	3,000
5329	Printing & Copying	1,432	2,100	407	1,450	1,700	1,700
5331	Travel, Lodging & Meals	8,682	13,200	4,688	10,897	10,000	10,000
5333	Dues & Subscriptions	11,720	11,800	10,920	11,871	10,750	10,750
5335	Professional Development	2,476	11,300	520	6,850	7,800	7,800

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

Account #	Description	Actual Revenues / Exp FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
5337	Licenses & Permits	2,498	4,800	3,193	4,021	4,600	4,600
5339	Utilities	27,931	31,600	21,595	28,076	29,100	29,100
5341	Professional Services	1,673,889	1,732,850	1,316,818	1,687,017	1,845,750	1,845,750
5343	Liability Insurance	30,473	28,369	28,245	28,245	23,919	23,919
5345	Property & Equipment Insurance	15,413	22,826	17,708	17,708	20,906	20,906
5347	Vehicle Insurance	1,375	1,453	1,402	1,402	1,453	1,453
5349	Fidelity Insurance	351	481	0	463	441	441
5351	Community Function/Promotion	18,802	19,000	8,390	16,187	18,000	18,000
5353	Special Departmental Expense	1,893	4,800	4,453	5,385	19,100	19,100
5357	Basketball	3,169	2,700	3,436	4,200	4,700	4,700
5358	Cultural Celebration	0	500	0	0	0	0
5359	Coloring Contest	0	100	0	50	100	100
5360	City Yard Sale	0	200	0	150	200	200
5363	Honor Roll & Pencils	211	200	57	57	200	200
5364	Pilates	1,384	900	554	1,400	1,500	1,500
5365	Swimming	480	1,500	2,721	2,721	1,500	1,500
5367	Tennis	1,014	2,000	91	1,100	1,500	1,500
5369	Wrestling	3,673	3,500	2,513	3,500	3,000	3,000
5371	Soccer	5,016	4,000	7,856	7,856	8,000	8,000
	Total Services and Supplies	1,950,217	2,049,819	1,538,187	1,983,221	2,147,160	2,147,160
5501	Principle	12,000	13,000	13,000	13,000	44,000	44,000
5503	Interest	4,160	3,500	1,885	3,348	35,470	35,470
	Total Debt Service & Contingency	16,160	16,500	14,885	16,348	79,470	79,470
5703	Vehicles & Heavy Equipment	10,239	0	0	0	0	0
	Total Capital Outlay	10,239	0	0	0	0	0
5901	Interfund Transfer	419,601	46,098	22,423	29,683	46,851	46,851
5903	Legal Cost Transfer	25,954	22,086	16,475	21,967	21,897	21,897
5905	Finance Cost Transfer	13,027	16,564	8,061	10,748	15,445	15,445
5909	General Government Transfer	36,910	41,762	31,790	42,387	38,060	38,060
5911	Parks/Rec/Pool Contra Expenditure	0	(120,000)	(85,000)	(120,000)	(117,000)	(117,000)
5913	Public Safety Contra Expenditure	0	(542,000)	(425,000)	(542,000)	(615,000)	(615,000)
	Total Interfund Expenditure Transfers	495,492	(535,490)	(431,251)	(557,216)	(609,747)	(609,747)
	<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>3,315,370</b>	<b>2,429,805</b>	<b>1,815,423</b>	<b>2,306,775</b>	<b>2,488,195</b>	<b>2,488,195</b>

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

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
5901	Interfund Transfer	419,601	35,608	22,423	29,683	46,851	46,851
	Total Interfund Transfers	419,601	35,608	22,423	29,683	46,851	46,851
	Departmental Grand Total	419,601	35,608	22,423	29,683	46,851	46,851

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 25,428 for Community Center
- 5901 5,000 for 13-CDBG-8933 Local Match
- 5901 10,000 for City Signs Fund 02

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

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
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City of Live Oak  
Fund 10  
Departmental Expenditures 1000 - City Council

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
5001	Salaries Elected	25,131	25,417	20,126	24,151	25,417	25,417
5013	Social Security	1,365	1,576	1,063	1,276	1,576	1,576
5015	Medicare	319	369	249	298	369	369
5019	Workers Compensation	759	1,080	1,107	1,107	1,080	1,080
5021	Retirement PERS City	1,911	1,514	1,871	2,245	1,556	1,556
5023	Retirement PERS Employee	724	560	700	840	560	560
5025	Health Insurance	27,072	27,085	29,711	35,653	32,587	32,587
5027	Dental Insurance	4,282	2,485	4,538	5,445	3,110	3,110
5029	Vision Insurance	1,203	490	1,106	1,327	765	765
5031	Life Insurance	1,519	874	985	1,182	673	673
	<b>Total Salaries &amp; Benefits</b>	<b>64,283</b>	<b>61,450</b>	<b>61,456</b>	<b>73,526</b>	<b>67,692</b>	<b>67,692</b>
5319	Small Tools and Equipment	2,911					
5323	Communications	5,003	4,750	3,262	4,350	4,750	4,750
5331	Travel, Lodging & Meals	2,474	3,000	1,725	2,300	2,500	2,500
5335	Professional Development		3,000	455	2,000	2,000	2,000
5341	Professional Services	1,366	1,400	1,232	1,344	1,400	1,400
5343	Liability Insurance	1,452	1,242	1,236	1,236	1,107	1,107
5349	Fidelity Insurance	17	21		20	20	20
	<b>Total Services and Supplies</b>	<b>13,222</b>	<b>13,413</b>	<b>7,911</b>	<b>11,250</b>	<b>11,777</b>	<b>11,777</b>
5903	Legal Cost Transfer	555	576	430	573	577	577
5905	Finance Cost Transfer	288	447	217	289	419	419
5909	General Government Transfer	860	1,178	897	1,196	1,078	1,078
	<b>Total Interfund Transfers</b>	<b>1,703</b>	<b>2,201</b>	<b>1,544</b>	<b>2,059</b>	<b>2,074</b>	<b>2,074</b>
	<b>Departmental Grand Total</b>	<b>79,208</b>	<b>77,064</b>	<b>70,911</b>	<b>86,835</b>	<b>81,543</b>	<b>81,543</b>

Line Item Detail:

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

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
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City of Live Oak  
Fund 10  
Departmental Expenditures 1005 - Administration

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
5003	Salaries Permanent	84,451	82,584	64,725	80,136	82,584	82,584
5005	Salaries Extra Help	2,400	2,400	1,900	2,352	2,400	2,400
5007	Overtime	13	699		0	699	699
5011	Car Allowance	2,820	2,550	2,030	2,513	2,550	2,550
5013	Social Security	4,292	4,472	3,334	4,128	4,554	4,554
5015	Medicare	1,264	1,269	990	1,225	1,269	1,269
5017	Unemployment Insurance	518	539	515	515	539	539
5019	Workers Compensation	2,614	3,720	3,664	3,664	3,720	3,720
5021	Retirement PERS City	16,576	17,288	13,456	16,660	17,768	17,768
5023	Retirement PERS Employee	6,277	6,393	4,977	6,161	6,393	6,393
5025	Health Insurance	21,222	20,106	20,692	24,830	22,394	22,394
5027	Dental Insurance	2,018	1,064	2,045	2,454	1,036	1,036
5029	Vision Insurance	368	174	427	512	210	210
5031	Life Insurance	338	208	347	417	151	151
	<b>Total Salaries &amp; Benefits</b>	<b>145,171</b>	<b>143,466</b>	<b>119,101</b>	<b>145,568</b>	<b>146,268</b>	<b>146,268</b>
5301	Office Supplies	2,761	2,200	2,282	2,738	2,200	2,200
5303	Operating Supplies	1,629	2,300	128	1,653	1,900	1,900
5309	Safety Items		150	127	140	150	150
5311	Repair & Maintenance	4,693	4,550	3,563	4,276	4,500	4,500
5313	Repair & Maintenance Buildings	1,982	2,500	1,159	2,000	2,000	2,000
5317	Maintenance & Service Contracts		1,840	96	500	1,840	1,840
5319	Small Tools and Equipment	2,199	12,500	13,441	13,441	1,500	1,500
5321	Rents & Leases	6,525	9,000	5,327	7,500	8,000	8,000
5323	Communications	7,782	7,000	4,791	5,750	6,500	6,500
5325	Advertising	7,122	6,500	3,976	6,000	6,000	6,000
5327	Postage	2,861	3,000	2,434	2,920	3,000	3,000
5329	Printing & Copying	359	500	61	350	500	500

City of Live Oak  
Fund 10  
Departmental Expenditures 1005 - Administration

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
5331	Travel, Lodging & Meals	1,784	3,000	310	2,700	2,500	2,500
5333	Dues & Subscriptions	8,985	9,000	8,343	9,000	9,000	9,000
5335	Professional Development	1,122	2,500	130	1,700	1,500	1,500
5337	Licenses & Permits	234	1,400	973	973	1,400	1,400
5339	Utilities	12,226	15,000	10,611	12,733	13,000	13,000
5341	Professional Services	8,284	16,000	10,741	10,741	13,000	13,000
5343	Liability Insurance	4,681	4,311	4,294	4,294	3,841	3,841
5345	Property & Equipment Insurance	9,738	8,472	7,376	7,376	8,119	8,119
5349	Fidelity Insurance	54	73		71	71	71
5351	Community Function/Promotion	18,802	19,000	8,390	16,187	18,000	18,000
	Total Services and Supplies	103,823	130,796	88,554	113,043	108,521	108,521
5501	Principle	12,000	13,000	13,000	13,000	14,000	14,000
5503	Interest	4,160	3,500	1,885	3,348	2,470	2,470
	Total Debt Service & Contingency	16,160	16,500	14,885	16,348	16,470	16,470
5903	Legal Cost Transfer	2,748	2,152	1,605	2,140	1,970	1,970
5905	Finance Cost Transfer	1,427	1,669	812	1,083	1,429	1,429
	Total Interfund Transfers	4,175	3,821	2,417	3,223	3,399	3,399
	Departmental Grand Total	269,329	294,583	224,957	278,181	274,658	274,658

Line Item Detail:

City of Live Oak  
Fund 10  
Departmental Expenditures 1010 - Finance

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
5003	Salaries Permanent	61,426	66,306	40,252	49,836	59,497	59,497
5005	Salaries Extra Help			5,529	6,846	0	0
5007	Overtime		662	16	20	515	515
5011	Car Allowance	975	1,020	196	243	120	120
5013	Social Security	2,897	3,537	2,030	2,513	3,283	3,283
5015	Medicare	894	976	672	831	864	864
5017	Unemployment Insurance	174	304	434	434	304	304
5019	Workers Compensation	1,843	2,861	2,518	2,518	2,534	2,534
5021	Retirement PERS City	10,683	13,057	9,046	11,199	12,786	12,786
5023	Retirement PERS Employee	4,045	4,829	2,900	3,590	4,601	4,601
5025	Health Insurance	10,006	11,459	5,213	6,256	12,847	12,847
5027	Dental Insurance	1,267	1,020	936	1,123	864	864
5029	Vision Insurance	227	149	198	237	173	173
5031	Life Insurance	196	162	109	131	118	118
	Total Salaries & Benefits	94,632	106,342	70,048	85,778	98,504	98,504
5301	Office Supplies	521	700	697	837	700	700
5317	Maintenance & Service Contracts	5,624	8,000	5,876	7,500	7,000	7,000
5319	Small Tools and Equipment	205	2,000	(71)	500	1,500	1,500
5323	Communications	1,675	2,500	1,943	2,332	2,100	2,100
5325	Advertising	678		256	256		
5329	Printing & Copying	1,073	1,400	346	1,100	1,100	1,100
5331	Travel, Lodging & Meals	1,713	3,000	313	2,500	2,000	2,000
5333	Dues & Subscriptions	736	1,100	757	1,050	1,050	1,050

City of Live Oak  
Fund 10  
Departmental Expenditures 1010 - Finance

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
5335	Professional Development	500	2,500	64	1,500	2,000	2,000
5341	Professional Services	21,306	22,950	22,123	23,000	23,950	23,950
5343	Liability Insurance	3,866	3,322	3,308	3,308	2,618	2,618
5349	Fidelity Insurance	44	56		56	48	48
5353	Special Departmental Expense	1,483	3,000	2,161	2,593	2,800	2,800
	Total Services and Supplies	<u>39,425</u>	<u>50,528</u>	<u>37,773</u>	<u>46,532</u>	<u>46,866</u>	<u>46,866</u>
5903	Legal Cost Transfer	1,471	1,207	900	1,200	1,056	1,056
5909	General Government Transfer	2,281	2,469	1,879	2,505	1,972	1,972
	Total Interfund Transfers	<u>3,752</u>	<u>3,676</u>	<u>2,779</u>	<u>3,705</u>	<u>3,028</u>	<u>3,028</u>
	Departmental Grand Total	<u>137,809</u>	<u>160,546</u>	<u>110,600</u>	<u>136,015</u>	<u>148,398</u>	<u>148,398</u>

Line Item Detail:

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

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
5003	Salaries Permanent	110,095	118,063	93,122	115,294	110,847	110,847
5007	Overtime	36	1,728		0	1,553	1,553
5011	Car Allowance	1,590	1,890	1,084	1,342	1,290	1,290
5013	Social Security	5,780	6,535	4,818	5,965	6,240	6,240
5015	Medicare	1,583	1,739	1,363	1,687	1,626	1,626
5017	Unemployment Insurance	564	608	608	608	564	564
5019	Workers Compensation	3,303	6,633	5,122	5,122	6,082	6,082
5021	Retirement PERS City	21,451	24,134	19,440	24,069	23,787	23,787
5023	Retirement PERS Employee	8,123	8,925	7,189	8,901	8,559	8,559
5025	Health Insurance	15,970	15,148	15,510	18,612	17,724	17,724
5027	Dental Insurance	2,277	1,293	2,005	2,406	1,268	1,268
5029	Vision Insurance	388	204	395	474	241	241
5031	Life Insurance	515	296	381	457	219	219
	<b>Total Salaries &amp; Benefits</b>	<b>171,677</b>	<b>187,196</b>	<b>151,036</b>	<b>184,935</b>	<b>179,999</b>	<b>179,999</b>
5303	Operating Supplies	65	200		150	150	150
5317	Maintenance & Service Contracts	1,318	4,500	1,018	2,000	4,500	4,500
5319	Small Tools and Equipment		150		50	50	50
5323	Communications	897	1,000	561	748	900	900
5325	Advertising	1,111	1,500	1,060	1,271	1,400	1,400
5329	Printing & Copying		200			100	100
5331	Travel, Lodging & Meals	545	1,500	43	1,000	1,000	1,000
5333	Dues & Subscriptions	805	200			200	200

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

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
5335	Professional Development		1,500		500	1,000	1,000
5341	Professional Services	34,211	51,000	37,706	50,275	50,000	50,000
5343	Liability Insurance	5,935	5,946	5,920	5,920	4,950	4,950
5349	Fidelity Insurance	68	101		90	91	91
	Total Services and Supplies	<u>44,955</u>	<u>67,797</u>	<u>46,308</u>	<u>62,004</u>	<u>64,341</u>	<u>64,341</u>
5901	Interfund Transfer		10,490				
5903	Legal Cost Transfer	2,227	1,961	1,463	1,951	1,774	1,774
5905	Finance Cost Transfer	1,156	1,521	740	987	1,287	1,287
5909	General Government Transfer	3,452	4,013	3,055	4,073	3,314	3,314
	Total Interfund Transfers	<u>6,835</u>	<u>17,985</u>	<u>5,258</u>	<u>7,011</u>	<u>6,375</u>	<u>6,375</u>
	Departmental Grand Total	<u>223,467</u>	<u>272,978</u>	<u>202,601</u>	<u>253,950</u>	<u>250,715</u>	<u>250,715</u>

Line Item Detail:

City of Live Oak

Fund 10

Departmental Expenditures 1020 - Building Inspection

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
5003	Salaries Permanent	84,262	97,718	73,668	91,208	85,549	85,549
5007	Overtime	2	362		0	362	362
5013	Social Security	5,114	6,059	4,562	5,648	5,304	5,304
5015	Medicare	1,196	1,417	1,067	1,321	1,240	1,240
5017	Unemployment Insurance	456	521	521	521	477	477
5019	Workers Compensation	6,850	7,573	6,814	6,814	6,630	6,630
5021	Retirement PERS City	17,802	21,138	16,286	20,164	19,020	19,020
5023	Retirement PERS Employee	6,741	7,817	6,023	7,457	6,844	6,844
5025	Health Insurance	14,542	13,986	14,071	16,886	14,652	14,652
5027	Dental Insurance	1,751	1,001	1,551	1,861	889	889
5029	Vision Insurance	340	190	327	393	186	186
5031	Life Insurance	427	269	325	390	185	185
	<b>Total Salaries &amp; Benefits</b>	<b>139,483</b>	<b>158,051</b>	<b>125,216</b>	<b>152,663</b>	<b>141,338</b>	<b>141,338</b>
5303	Operating Supplies	234	200	296	100	200	200
5307	Fuel	914	1,100	626	900	1,000	1,000
5309	Safety Items		150	97	100	150	150
5315	Repair & Maintenance Vehicles	5,454	200		100	200	200
5317	Maintenance & Service Contracts	3,016	2,900	3,563	3,563	2,900	2,900
5319	Small Tools and Equipment	236	150	(71)	100	7,500	7,500
5323	Communications	1,538	1,900	1,148	1,531	1,500	1,500
5331	Travel, Lodging & Meals	2,166	2,500	2,298	2,298	1,800	1,800

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

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
5333	Dues & Subscriptions	1,195	1,500	1,821	1,821	500	500
5335	Professional Development	555	1,500	(130)	1,000	1,000	1,000
5341	Professional Services	28,907	3,500	3,243	3,243	3,500	3,500
5343	Liability Insurance	4,495	4,793	4,771	4,771	3,740	3,740
5347	Vehicle Insurance	72	47	48	48	47	47
5349	Fidelity Insurance	52	81		80	69	69
5353	Special Departmental Expense					10,000	10,000
	Total Services and Supplies	48,833	20,521	17,708	19,653	34,106	34,106
5903	Legal Cost Transfer	1,442	1,374	1,025	1,367	1,274	1,274
5905	Finance Cost Transfer	749	1,065	518	691	924	924
5909	General Government Transfer	2,236	2,811	2,139	2,852	2,380	2,380
	Total Interfund Transfers	4,427	5,250	3,682	4,909	4,578	4,578
	Departmental Grand Total	192,744	183,822	146,607	177,225	180,023	180,023

Line Item Detail:



City of Live Oak  
Fund 10  
Departmental Expenditures 1025 - Engineering

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
5323	Communications	174	300	164	219	300	300
5341	Professional Services	67,857	40,000	46,442	61,922	60,000	60,000
	Total Services and Supplies	68,031	40,300	46,606	62,142	60,300	60,300
5903	Legal Cost Transfer	464	310	231	308	438	438
5905	Finance Cost Transfer	241	240	117	156	318	318
5909	General Government Transfer	720	634	483	644	818	818
	Total Interfund Transfers	1,425	1,184	831	1,108	1,574	1,574
	Departmental Grand Total	69,456	41,484	47,437	63,250	61,874	61,874

Line Item Detail:

5341 60,000 for Engineering

City of Live Oak  
Fund 10  
Departmental Expenditures 1025 - Engineering

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
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City of Live Oak  
Fund 10  
Departmental Expenditures 1030 - Parks

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
5003	Salaries Permanent	48,292	45,319	33,953	42,037	37,921	37,921
5005	Salaries Extra Help	24,675	28,080	16,553	20,494	27,040	27,040
5007	Overtime	1,911	1,795	851	1,053	1,698	1,698
5011	Car Allowance	1,356	900	731	905	600	600
5013	Social Security	4,561	4,623	3,302	4,088	4,082	4,082
5015	Medicare	1,067	1,081	772	956	955	955
5017	Unemployment Insurance	1,640	846	872	872	781	781
5019	Workers Compensation	5,932	5,779	4,672	4,672	5,102	5,102
5021	Retirement PERS City	9,973	9,589	7,349	9,099	8,284	8,284
5023	Retirement PERS Employee	3,776	3,546	2,718	3,365	2,981	2,981
5025	Health Insurance	11,074	10,740	10,201	12,241	11,179	11,179
5027	Dental Insurance	2,562	1,275	1,784	2,141	1,047	1,047
5029	Vision Insurance	497	195	387	464	207	207
5031	Life Insurance	428	219	261	313	135	135
	<b>Total Salaries &amp; Benefits</b>	<b>117,745</b>	<b>113,987</b>	<b>84,406</b>	<b>102,701</b>	<b>102,013</b>	<b>102,013</b>
5303	Operating Supplies	6,262	8,000	3,589	6,500	5,000	5,000
5305	Chemicals	2,180		800	800		
5307	Fuel	6,965	9,000	5,278	8,000	7,500	7,500
5309	Safety Items	1,452	2,000	896	1,900	1,500	1,500
5311	Repair & Maintenance	4,118	3,500	1,312	3,500	3,500	3,500
5313	Repair & Maintenance Buildings	10,373	5,000	1,991	5,000	3,500	3,500
5315	Repair & Maintenance Vehicles	3,039	4,000	7,524	7,524	4,000	4,000
5317	Maintenance & Service Contracts	1,700	1,500	1,151	1,151	1,500	1,500
5319	Small Tools and Equipment	3,010	2,500	2,982	3,579	2,500	2,500
5321	Rents & Leases			325	325		
5323	Communications	3,517	3,000	3,875	4,650	3,000	3,000
5325	Advertising	45	100				

City of Live Oak  
Fund 10  
Departmental Expenditures 1030 - Parks

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
5331	Travel, Lodging & Meals		200		100	200	200
5335	Professional Development	299	300		150	300	300
5337	Licenses & Permits	439	800	371	500	600	600
5339	Utilities	970	1,100	749	998	1,100	1,100
5341	Professional Services	4,783	5,700	5,356	5,500	5,700	5,700
5343	Liability Insurance	5,022	3,718	3,702	3,702	2,928	2,928
5345	Property & Equipment Insurance	1,924	2,272	2,046	2,046	1,792	1,792
5347	Vehicle Insurance	202	212	216	216	212	212
5349	Fidelity Insurance	58	63		60	54	54
5353	Special Departmental Expense	410	1,800	2,292	2,792	1,800	1,800
	Total Services and Supplies	56,767	54,765	44,455	58,993	46,686	46,686
5703	Vehicles & Heavy Equipment	10,239					
	Total Capital Outlay	10,239	0	0	0	0	0
5903	Legal Cost Transfer	1,794	1,298	968	1,291	1,080	1,080
5905	Finance Cost Transfer	932	1,007	490	653	783	783
5909	General Government Transfer	2,781	2,656	2,022	2,696	2,017	2,017
5911	Parks/Rec/Pool Contra Expenditure		(80,000)	(59,000)	(80,000)	(77,000)	(77,000)
	Total Interfund Transfers	5,507	(75,039)	(55,520)	(75,360)	(73,120)	(73,120)
	Departmental Grand Total	190,257	93,713	73,341	86,335	75,578	75,578

Line Item Detail:

City of Live Oak  
Fund 10  
Departmental Expenditures 1035 - Recreation

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
5003	Salaries Permanent	9,763	12,700	9,032	11,183	7,620	7,620
5005	Salaries Extra Help	36,239	43,089	31,435	38,919	49,132	49,132
5007	Overtime					0	0
5011	Car Allowance	751	750	951	1,178	450	450
5013	Social Security	2,891	3,505	2,637	3,265	3,547	3,547
5015	Medicare	676	820	617	764	829	829
5017	Unemployment Insurance	2,043	1,006	1,915	2,371	1,063	1,063
5019	Workers Compensation	3,740	4,382	3,743	3,743	4,433	4,433
5021	Retirement PERS City	1,873	2,569	1,842	2,280	1,584	1,584
5023	Retirement PERS Employee	709	950	681	843	570	570
5025	Health Insurance	125		158	190	0	0
5027	Dental Insurance	339	221	339	407	129	129
5029	Vision Insurance	70	43	73	88	28	28
5031	Life Insurance	88	58	67	81	25	25
	<b>Total Salaries &amp; Benefits</b>	<b>59,307</b>	<b>70,093</b>	<b>53,490</b>	<b>65,311</b>	<b>69,411</b>	<b>69,411</b>
5341	Professional Services	481	500	449	500	600	600
5343	Liability Insurance	2,326	2,763	2,750	2,750	2,490	2,490
5349	Fidelity Insurance	27	47		47	46	46
5357	Basketball	3,169	2,700	3,436	4,200	4,700	4,700
5358	Cultural Celebration		500				
5359	Coloring Contest		100		50	100	100
5360	City Yard Sale		200		150	200	200
5361	Football					500	500
5363	Honor Roll & Pencils	211	200	57	57	200	200
5364	Pilates/Zumba	1,384	900	554	1,400	1,500	1,500

City of Live Oak  
Fund 10  
Departmental Expenditures 1035 - Recreation

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
5365	Swimming Programs	480	1,500	2,721	2,721	1,500	1,500
5367	Tennis	1,014	2,000	91	1,100	1,500	1,500
5369	Wrestling	3,673	3,500	2,513	3,500	3,000	3,000
5371	Soccer	5,016	4,000	7,856	7,856	8,000	8,000
	Total Services and Supplies	<u>17,782</u>	<u>18,910</u>	<u>20,426</u>	<u>24,331</u>	<u>24,336</u>	<u>24,336</u>
5903	Legal Cost Transfer	624	685	511	681	681	681
5905	Finance Cost Transfer	324	531	258	344	494	494
5909	General Government Transfer	967	1,401	1,066	1,421	1,271	1,271
5911	Parks/Rec/Pool Contra Expenditure		(20,000)	(13,000)	(20,000)	(20,000)	(20,000)
	Total Interfund Transfers	<u>1,915</u>	<u>(17,383)</u>	<u>(11,165)</u>	<u>(17,553)</u>	<u>(17,554)</u>	<u>(17,554)</u>
	Departmental Grand Total	<u>79,004</u>	<u>71,620</u>	<u>62,751</u>	<u>72,088</u>	<u>76,193</u>	<u>76,193</u>

Line Item Detail:

City of Live Oak  
Fund 10  
Departmental Expenditures 1040 - Pool

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
5003	Salaries Permanent	9,376	7,398	5,445	6,741	9,716	9,716
5005	Salaries Extra Help	27,631	37,125	15,129	35,000	39,656	39,656
5007	Overtime	412	1,717	150	1,200	1,896	1,896
5011	Car Allowance	306	300	238	294	300	300
5013	Social Security	2,382	2,779	1,468	2,700	3,080	3,080
5015	Medicare	557	650	343	650	720	720
5017	Unemployment Insurance	1,873	1,801	1,178	1,800	1,823	1,823
5019	Workers Compensation	3,009	3,474	1,903	1,903	3,850	3,850
5021	Retirement PERS City	1,941	1,529	1,154	1,429	2,087	2,087
5023	Retirement PERS Employee	735	565	427	529	751	751
5025	Health Insurance	2,079	824	1,036	1,244	1,890	1,890
5027	Dental Insurance	480	166	278	333	237	237
5029	Vision Insurance	92	28	56	67	48	48
5031	Life Insurance	90	35	42	51	34	34
	<b>Total Salaries &amp; Benefits</b>	<b>50,964</b>	<b>58,391</b>	<b>28,848</b>	<b>53,940</b>	<b>66,088</b>	<b>66,088</b>
5303	Operating Supplies	3,208	2,500	1,065	2,500	2,000	2,000
5305	Chemicals	9,404	8,000	5,129	7,500	8,000	8,000
5309	Safety Items	2,848	2,000	266	2,000	1,800	1,800
5311	Repair & Maintenance	619	2,000	2,745	3,200	2,000	2,000
5313	Repair & Maintenance Buildings		300		200	200	200
5319	Small Tools and Equipment	2,399	1,000	171	1,000	1,000	1,000
5323	Communications	199	300	155	250	250	250

City of Live Oak  
Fund 10  
Departmental Expenditures 1040 - Pool

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
5337	Licenses & Permits	693	700		700	700	700
5339	Utilities	9,165	10,000	5,781	9,000	9,500	9,500
5341	Professional Services	325	800		700	600	600
5343	Liability Insurance	2,696	2,274	2,264	2,264	2,245	2,245
5345	Property & Equipment Insurance	765	828	745	745	653	653
5349	Fidelity Insurance	31	39		39	41	41
	Total Services and Supplies	<u>32,351</u>	<u>30,741</u>	<u>18,320</u>	<u>30,098</u>	<u>28,989</u>	<u>28,989</u>
5903	Legal Cost Transfer	898	686	511	681	690	690
5905	Finance Cost Transfer	467	532	259	345	501	501
5909	General Government Transfer	1,393	1,403	1,068	1,424	1,290	1,290
5911	Parks/Rec/Pool Contra Expenditure		(20,000)	(13,000)	(20,000)	(20,000)	(20,000)
	Total Interfund Transfers	<u>2,758</u>	<u>(17,379)</u>	<u>(11,162)</u>	<u>(17,549)</u>	<u>(17,519)</u>	<u>(17,519)</u>
	Departmental Grand Total	<u>86,074</u>	<u>71,753</u>	<u>36,006</u>	<u>66,489</u>	<u>77,558</u>	<u>77,558</u>

Line Item Detail:



City of Live Oak  
Fund 10  
Departmental Expenditures 1045 - Fire

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
5307	Fuel	176					
5313	Repair & Maintenance Buildings	912	1,500	513	1,000	1,500	1,500
5337	Licenses & Permits	747	800	744	744	800	800
5341	Professional Services	383,108	384,000	351,182	384,008	465,000	465,000
5345	Property & Equipment Insurance	1,493	1,556	1,630	1,630	1,439	1,439
	Total Services and Supplies	<u>386,436</u>	<u>387,856</u>	<u>354,069</u>	<u>387,381</u>	<u>468,739</u>	<u>468,739</u>
5903	Legal Cost Transfer	3,580	2,983	2,226	2,968	3,404	3,404
5905	Finance Cost Transfer	1,859	2,314	1,126	1,501	2,469	2,469
5909	General Government Transfer	5,551	6,104	4,647	6,196	6,358	6,358
5913	Public Safety Contra Expenditure		(225,000)	(190,000)	(225,000)	(235,000)	(235,000)
	Total Interfund Transfers	<u>10,990</u>	<u>(213,599)</u>	<u>(182,001)</u>	<u>(214,335)</u>	<u>(222,769)</u>	<u>(222,769)</u>
	Departmental Grand Total	<u>397,426</u>	<u>174,257</u>	<u>172,068</u>	<u>173,047</u>	<u>245,970</u>	<u>245,970</u>

Line Item Detail:

5341 464,000 for Fire Contract with Sutter County

City of Live Oak  
Fund 10  
Departmental Expenditures 1045 - Fire

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
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City of Live Oak  
Fund 10  
Departmental Expenditures 1050 - Police

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
5307	Fuel	176					
5313	Repair & Maintenance Buildings	2,037	1,000	647	1,376	1,000	1,000
5323	Communications	4,568	5,000	4,131	4,957	4,600	4,600
5337	Licenses & Permits	386	400	450	450	400	400
5339	Utilities	5,570	5,500	4,453	5,344	5,500	5,500
5341	Professional Services	949,031	1,040,000	756,378	1,002,504	1,065,000	1,065,000
5345	Property & Equipment Insurance	1,493	3,024	1,708	1,708	2,627	2,627
5347	Vehicle Insurance	1,101	1,194	1,138	1,138	1,194	1,194
5353	Special Departmental Expense					4,500	4,500
	Total Services and Supplies	964,362	1,056,118	768,905	1,017,478	1,084,821	1,084,821
5903	Legal Cost Transfer	9,366	8,123	6,060	8,080	7,878	7,878
5905	Finance Cost Transfer	4,864	6,301	3,068	4,091	5,714	5,714
5909	General Government Transfer	14,521	16,622	12,653	16,871	14,714	14,714
5913	Public Safety Contra Expenditure		(297,000)	(215,000)	(297,000)	(297,000)	(297,000)
	Total Interfund Transfers	28,751	(265,954)	(193,219)	(267,959)	(268,694)	(268,694)
	Departmental Grand Total	993,113	790,164	575,686	749,519	816,127	816,127

Line Item Detail:

- 5341 1,065,000 for Police Contract with Sutter County
- 5353 4,500 for K-9
- 5913 290,000 for Public Safety from CFD 2004-1
- 5913 7,000 for Public Safety Traffic

City of Live Oak  
Fund 10  
Departmental Expenditures 1050 - Police

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
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City of Live Oak  
Fund 10  
Departmental Expenditures 1055 - Animal Services

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
5341	Professional Services	98,157	95,000	24,387	70,000	85,000	85,000
	Total Services and Supplies	98,157	95,000	24,387	70,000	85,000	85,000
5501	Principle					30,000	30,000
5503	Interest					33,000	33,000
	Total Debt Service & Contingency	0	0	0	0	63,000	63,000
5903	Legal Cost Transfer	785	731	545	727	1,075	1,075
5905	Finance Cost Transfer	408	567	276	368	780	780
5909	General Government Transfer	1,217	1,495	1,138	1,517	2,007	2,007
5913	Public Safety Contra Expenditure		(20,000)	(20,000)	(20,000)	(83,000)	(83,000)
	Total Interfund Transfers	2,410	(17,207)	(18,041)	(17,388)	(79,138)	(79,138)
	Departmental Grand Total	100,567	77,793	6,346	52,612	68,862	68,862

Line Item Detail:

- 5341 85,000 for Animal Services Contract with SASA JPA
- 5913 20,000 for Animal Safety from CFD 2004-1
- 5913 63,000 for Animal Shelter Debt Service from CFD 92-1

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

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
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City of Live Oak  
Fund 10  
Departmental Expenditures 1060 - Attorney

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
5341	Professional Services	70,623	62,000	50,096	63,280	62,000	62,000
	Total Services and Supplies	<u>70,623</u>	<u>62,000</u>	<u>50,096</u>	<u>63,280</u>	<u>62,000</u>	<u>62,000</u>
5905	Finance Cost Transfer	312	370	180	240	327	327
5909	General Government Transfer	931	976	743	991	841	841
	Total Interfund Transfers	<u>1,243</u>	<u>1,346</u>	<u>923</u>	<u>1,231</u>	<u>1,168</u>	<u>1,168</u>
	Departmental Grand Total	<u>71,866</u>	<u>63,346</u>	<u>51,019</u>	<u>64,510</u>	<u>63,168</u>	<u>63,168</u>

Line Item Detail:

City of Live Oak  
Fund 10  
Departmental Expenditures 1060 - Attorney

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
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City of Live Oak

Fund 10

Departmental Expenditures 1065 - Economic Development

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
5313	Repair & Maintenance Buildings		3,500	185	2,000	3,500	3,500
5323	Communications		200	144	180	200	200
5337	Licenses & Permits		700	654	654	700	700
5341	Professional Services	5,450	10,000	7,483	10,000	10,000	10,000
5345	Property & Equipment Insurance		6,674	4,203	4,203	6,278	6,278
	Total Services and Supplies	5,450	21,074	12,670	17,037	20,678	20,678
	Departmental Grand Total	5,450	21,074	12,670	17,037	20,678	20,678

Line Item Detail:

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

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

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
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City of Live Oak  
Fund 09  
Department 0900 - Community Center

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
<b>REVENUES</b>							
4161	Rents & Royalties	16,290	15,000	13,334	16,001	15,000	15,000
4301	Interfund Transfer	33,505	24,185	16,000	23,260	25,428	25,428
	<b>TOTAL FUND REVENUES</b>	<b>49,795</b>	<b>39,185</b>	<b>29,334</b>	<b>39,260</b>	<b>40,428</b>	<b>40,428</b>
<b>EXPENDITURES</b>							
5003	Salaries Permanent	6,874	4,858	3,632	4,496	4,858	4,858
5005	Salaries Extra Help	8,415	5,617	6,228	7,710	5,408	5,408
5007	Overtime	26	67		0	67	67
5011	Car Allowance	216	150	277	343	150	150
5013	Social Security	947	659	642	795	646	646
5015	Medicare	221	154	150	186	151	151
5017	Unemployment Insurance	452	130	354	439	130	130
5019	Workers Compensation	477	823	542	542	807	807
5021	Retirement PERS City	1,419	1,015	811	1,004	1,043	1,043
5023	Retirement PERS Employee	537	375	290	359	375	375
5025	Health Insurance	1,848	824	1,004	1,205	945	945
5027	Dental Insurance	382	122	202	242	119	119
5029	Vision Insurance	46	20	41	49	24	24
5031	Life Insurance	66	23	29	35	17	17
	<b>Total Salaries &amp; Benefits</b>	<b>21,927</b>	<b>14,837</b>	<b>14,201</b>	<b>17,405</b>	<b>14,741</b>	<b>14,741</b>
5303	Operating Supplies	2,039	1,800	781	1,500	3,500	3,500
5309	Safety Items	328	400	326	392	400	400
5311	Repair & Maintenance	4,637	2,800	2,326	2,791	2,800	2,800
5313	Repair & Maintenance Buildings	2,147	5,000	1,634	5,000	2,500	2,500

City of Live Oak  
Fund 09  
Department 0900 - Community Center

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
5319	Small Tools and Equipment	1,585	200	90	109	200	200
5337	Licenses & Permits	981	1,000	1,124	1,124	1,150	1,150
5339	Utilities	9,149	8,000	5,341	7,121	8,000	8,000
5341	Professional Services					2,400	2,400
5343	Liability Insurance	991	522	520	520	456	456
5345	Property & Equipment Insurance	3,288	3,498	3,595	3,595	3,245	3,245
5349	Fidelity Insurance	11	9		10	8	8
	Total Services and Supplies	<u>25,156</u>	<u>23,229</u>	<u>15,737</u>	<u>22,161</u>	<u>24,660</u>	<u>24,660</u>
5903	Legal Cost Transfer	443	293	218	291	286	286
5905	Finance Cost Transfer	230	227	111	148	208	208
5909	General Government Transfer	686	599	456	608	534	534
	Total Interfund Transfers	<u>1,359</u>	<u>1,119</u>	<u>785</u>	<u>1,047</u>	<u>1,028</u>	<u>1,028</u>
	Departmental Grand Total	<u><u>48,442</u></u>	<u><u>39,185</u></u>	<u><u>30,723</u></u>	<u><u>40,612</u></u>	<u><u>40,428</u></u>	<u><u>40,428</u></u>

Line Item Detail:

4301 25,428 General Fund Contribution to Community Center

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

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
<b>REVENUES</b>							
4169	Interest Earnings	137		86	115		
4301	Interfund Transfer					10,000	10,000
	<b>TOTAL FUND REVENUES</b>	<u>137</u>	<u>0</u>	<u>86</u>	<u>115</u>	<u>10,000</u>	<u>10,000</u>
<b>EXPENDITURES</b>							
5705	Capital Projects		50,509			60,616	60,616
	<b>Total Capital Outlay</b>	<u>0</u>	<u>50,509</u>	<u>0</u>	<u>0</u>	<u>60,616</u>	<u>60,616</u>
5901	Interfund Transfer						
	<b>Total Interfund Transfers</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>Departmental Grand Total</b>	<u>0</u>	<u>50,509</u>	<u>0</u>	<u>0</u>	<u>60,616</u>	<u>60,616</u> ✓

Line Item Detail:

5705 City Signs

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

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
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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 FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
<b>REVENUES</b>							
4500	2103 Gas Tax (Prop 42 TCR)	69,064	124,428	79,938	118,473	91,899	91,899
4501	2105 Gas Tax	38,036	41,067	25,669	42,387	42,233	42,233
4503	2106 Gas Tax	30,896	32,024	20,775	37,789	37,667	37,667
4505	2107 Gas Tax	62,328	61,143	42,101	52,089	51,893	51,893
4507	2107.5 Gas Tax	2,000	2,000		2,000	2,000	2,000
4157	Cal Trans Reimbursement	8,675	8,000	6,673	8,008	8,000	8,000
4158	Recology Road Maintenance	7,416	6,000	6,622	8,829	6,000	6,000
4169	Interest Earnings	1,837	500	1,205	1,607	500	500
4301	Interfund Transfer	3,923	3,923	3,923	3,923	3,923	3,923
4601	HSIP Elm St Signal Grant	247,557	250,000	319,238	339,530	50,000	50,000
4601	SR2S Larkin Rd Grant	36,371					
4601	Pennington Rd West Reconstruction	31,283		9,751	9,751	150,000	150,000
	<b>TOTAL FUND REVENUES</b>	<b>539,386</b>	<b>529,085</b>	<b>515,896</b>	<b>624,387</b>	<b>444,115</b>	<b>444,115</b>
<b>EXPENDITURES</b>							
5003	Salaries Permanent	4,449	11,307	8,654	10,715	23,511	23,511
5005	Salaries Extra Help	11,148	28,080	10,685	13,228	27,040	27,040
5007	Overtime	607	1,723	516	639	2,025	2,025
5013	Social Security	1,013	2,526	1,221	1,512	3,253	3,253
5015	Medicare	237	591	286	354	761	761
5017	Unemployment Insurance	422	543	329	407	651	651

City of Live Oak

Fund 14

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

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
5019	Workers Compensation	1,268	3,157	1,789	1,789	4,066	4,066
5021	Retirement PERS City	935	2,446	1,890	2,340	5,154	5,154
5023	Retirement PERS Employee	354	905	699	865	1,854	1,854
5025	Health Insurance	1,337	3,806	2,668	3,201	6,477	6,477
5027	Dental Insurance	155	321	458	550	496	496
5029	Vision Insurance	32	50	63	76	103	103
5031	Life Insurance	39	58	58	70	84	84
	<b>Total Salaries &amp; Benefits</b>	<b>21,995</b>	<b>55,513</b>	<b>29,315</b>	<b>35,745</b>	<b>75,777</b>	<b>75,777</b>
5301	Office Supplies	1,942	2,000	1,699	2,039	2,000	2,000
5303	Operating Supplies	10,505	12,000	1,394	6,500	12,000	12,000
5305	Chemicals	0	3,000	0	500	3,000	3,000
5307	Fuel	1,653	3,500	1,288	1,717	3,500	3,500
5309	Safety Items	766	500	507	609	500	500
5311	Repair & Maintenance	4,872	23,000	3,371	9,500	23,000	23,000
5315	Repair & Maintenance Vehicles	1,518	2,000	317	423	2,000	2,000
5319	Small Tools and Equipment	3,098	3,500	1,918	2,557	10,100	10,100
5321	Rents & Leases	17	1,500	281	400	1,500	1,500
5323	Communications	407	1,000	630	841	1,000	1,000
5329	Printing & Copying	210	250	154	206	250	250
5331	Travel, Lodging & Meals	0	250	0	0	250	250
5333	Dues & Subscriptions	1,114	2,000	51	68	2,000	2,000
5335	Professional Development	0	250	0	0	250	250
5337	Licenses & Permits	1,019	8,000	1,538	2,050	8,000	8,000
5339	Utilities	2,647	6,500	2,112	3,014	6,500	6,500
5341	Professional Services	49,359	54,000	49,339	60,855	54,000	54,000
5343	Liability Insurance	2,678	2,009	2,000	2,000	2,302	2,302
5345	Property & Equipment Insurance	745	1,456	1,583	1,583	1,383	1,383



City of Live Oak  
Fund 14

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

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
5347	Vehicle Insurance	451	0	0	0	0	0
5349	Fidelity Insurance	31	34	0	41	42	42
	Total Services and Supplies	83,449	126,749	68,183	94,902	140,078	140,078
5705	Capital Projects	0	308,934	0	0	382,670	382,670
	Total Capital Outlay	0	308,934	0	0	382,670	382,670
5901	Interfund Transfer	302,416	535,000	503,365	503,365	535,000	535,000
5903	Legal Cost Transfer	4,539	3,778	2,819	3,759	4,346	4,346
5905	Finance Cost Transfer	2,357	2,931	1,426	1,901	3,153	3,153
5909	General Government Transfer	7,037	7,731	5,885	7,847	8,118	8,118
5911	Engineering Cost Transfer	4,052	2,449	2,743	3,657	4,226	4,226
	Total Interfund Transfers	320,401	551,889	516,238	520,529	554,843	554,843
	Departmental Grand Total	425,845	1,043,085	613,736	651,175	1,153,368	1,153,368

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 FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
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City of Live Oak  
Fund 14  
Department 1400 - Streets/Roads

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
<b>EXPENDITURES</b>							
5003	Salaries Permanent	4,449	11,307	8,654	10,715	23,511	23,511
5005	Salaries Extra Help	11,148	28,080	10,685	13,228	27,040	27,040
5007	Overtime	607	1,723	516	639	2,025	2,025
5013	Social Security	1,013	2,526	1,221	1,512	3,253	3,253
5015	Medicare	237	591	286	354	761	761
5017	Unemployment Insurance	422	543	329	407	651	651
5019	Workers Compensation	1,268	3,157	1,789	1,789	4,066	4,066
5021	Retirement PERS City	935	2,446	1,890	2,340	5,154	5,154
5023	Retirement PERS Employee	354	905	699	865	1,854	1,854
5025	Health Insurance	1,337	3,806	2,668	3,201	6,477	6,477
5027	Dental Insurance	155	321	458	550	496	496
5029	Vision Insurance	32	50	63	76	103	103
5031	Life Insurance	39	58	58	70	84	84
	<b>Total Salaries &amp; Benefits</b>	<b>21,995</b>	<b>55,513</b>	<b>29,315</b>	<b>35,745</b>	<b>75,777</b>	<b>75,777</b>
5301	Office Supplies	1,942	2,000	1,699	2,039	2,000	2,000
5303	Operating Supplies	10,505	12,000	1,394	6,500	12,000	12,000
5305	Chemicals		3,000		500	3,000	3,000
5307	Fuel	1,653	3,500	1,288	1,717	3,500	3,500
5309	Safety Items	766	500	507	609	500	500
5311	Repair & Maintenance	4,326	15,000	3,371	9,000	15,000	15,000
5313	Repair & Maintenance Buildings					6,500	6,500
5315	Repair & Maintenance Vehicles	1,518	2,000	317	423	2,000	2,000
5317	Maintenance & Service Contracts	418					
5319	Small Tools and Equipment	3,098	3,500	1,918	2,557	10,100	10,100

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

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
5321	Rents & Leases	17	1,500	281	400	1,500	1,500
5323	Communications	407	1,000	630	841	1,000	1,000
5329	Printing & Copying	210	250	154	206	250	250
5331	Travel, Lodging & Meals		250			250	250
5333	Dues & Subscriptions	1,114	2,000	51	68	2,000	2,000
5335	Professional Development		250			250	250
5337	Licenses & Permits	1,019	5,000	1,538	2,050	5,000	5,000
5339	Utilities	1,466	2,000	1,183	1,774	2,000	2,000
5341	Professional Services	22,718	25,000	25,968	32,458	25,000	25,000
5343	Liability Insurance	2,678	2,009	2,000	2,000	2,302	2,302
5345	Property & Equipment Insurance	745	1,456	1,583	1,583	1,383	1,383
5347	Vehicle Insurance	451			0	0	0
5349	Fidelity Insurance	31	34		41	42	42
	Total Services and Supplies	55,082	82,249	43,882	64,765	95,578	95,578
5703	Vehicles & Heavy Equipment					382,670	382,670
5705	Capital Projects		308,934				
	Total Capital Outlay	0	308,934	0	0	382,670	382,670
5901	Interfund Transfer	302,416	535,000	503,365	503,365	535,000	535,000
5903	Legal Cost Transfer	4,539	3,778	2,819	3,759	4,346	4,346
5905	Finance Cost Transfer	2,357	2,931	1,426	1,901	3,153	3,153
5909	General Government Transfer	7,037	7,731	5,885	7,847	8,118	8,118
5911	Engineering Cost Transfer	4,052	2,449	2,743	3,657	4,226	4,226
	Total Interfund Transfers	320,401	551,889	516,238	520,529	554,843	554,843
	Departmental Grand Total	397,478	998,585	589,435	621,038	1,108,868	1,108,868

Line Item Detail:

- 5705 Street Improvement Projects
- 5901 300,000 for Pennington Rd West Project
- 5901 13-CDBG-8933 Local Match

City of Live Oak  
Fund 14  
Department 1405 - Street Sweeping

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
<b>EXPENDITURES</b>							
5341	Professional Services	24,883	25,000	20,736	24,883	25,000	25,000
	Total Services and Supplies	24,883	25,000	20,736	24,883	25,000	25,000
	Departmental Grand Total	24,883	25,000	20,736	24,883	25,000	25,000

Line Item Detail:

5341 25,000 for Recology Contract

City of Live Oak  
Fund 14  
Department 1405 - Street Sweeping

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
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City of Live Oak  
Fund 14  
Department 1410 - Traffic Signals

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
<b>EXPENDITURES</b>							
5311	Repair & Maintenance		5,000			5,000	5,000
5339	Utilities		3,000			3,000	3,000
	Total Services and Supplies	0	8,000	0	0	8,000	8,000
	Departmental Grand Total	0	8,000	0	0	8,000	8,000

Line Item Detail:

City of Live Oak  
Fund 14  
Department 1410 - Traffic Signals

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
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City of Live Oak  
Fund 14  
Department 1415 - Storm Drains

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
<b>EXPENDITURES</b>							
5311	Repair & Maintenance	546	3,000		500	3,000	3,000
5337	Licenses & Permits		3,000			3,000	3,000
5339	Utilities	1,180	1,500	930	1,240	1,500	1,500
5341	Professional Services	1,758	4,000	2,635	3,514	4,000	4,000
	Total Services and Supplies	<u>3,484</u>	<u>11,500</u>	<u>3,565</u>	<u>5,253</u>	<u>11,500</u>	<u>11,500</u>
	Departmental Grand Total	<u>3,484</u>	<u>11,500</u>	<u>3,565</u>	<u>5,253</u>	<u>11,500</u>	<u>11,500</u>

Line Item Detail:

City of Live Oak  
Fund 14  
Department 1415 - Storm Drains

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
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City of Live Oak  
Fund 15  
Department 1500 - Streets/Roads

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
<b>REVENUES</b>							
4511	Transportation Tax Non Transit	607,449	336,684		336,684	293,500	293,500
4169	Interest Earnings	1,516	800	1,051	1,401	500	500
	<b>TOTAL FUND REVENUES</b>	<b>608,965</b>	<b>337,484</b>	<b>1,051</b>	<b>338,085</b>	<b>294,000</b>	<b>294,000</b>
<b>EXPENDITURES</b>							
5341	Professional Services	23,895	30,000	42,306	43,559	30,000	30,000
	Total Services and Supplies	23,895	30,000	44,809	46,485	30,000	30,000
5705	Capital Projects	337,192	709,216	19,375	170,972	916,717	916,717
	Total Capital Outlay	337,192	709,216	19,375	170,972	916,717	916,717
5901	Interfund Transfer	53,905	37,000	15,475	15,475	37,000	37,000
5903	Legal Cost Transfer	3,971	5,686	4,242	5,656	6,875	6,875
5905	Finance Cost Transfer	2,062	4,410	2,146	2,861	4,987	4,987
5909	General Government Transfer	6,156	11,634	8,856	11,808	12,840	12,840
5911	Engineering Cost Transfer	3,545	3,686	4,129	5,505	6,685	6,685
	Total Interfund Transfers	69,639	62,416	34,848	41,306	68,387	68,387
	<b>Departmental Grand Total</b>	<b>430,726</b>	<b>801,632</b>	<b>99,032</b>	<b>258,762</b>	<b>1,015,104</b>	<b>1,015,104</b>

Line Item Detail:

5705 Street Improvement Projects

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

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
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City of Live Oak  
Fund 16  
Department 1600 - Traffic Safety

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
<b>REVENUES</b>							
4127	Vehicle Code Fines	6,721	6,000	4,285	5,713	6,000	6,000
4169	Interest Earnings	24		13	18		
	<b>TOTAL FUND REVENUES</b>	<u>6,746</u>	<u>6,000</u>	<u>4,298</u>	<u>5,731</u>	<u>6,000</u>	<u>6,000</u>
<b>EXPENDITURES</b>							
5901	Interfund Transfer	7,000					
5913	Public Safety Expenditure		7,000	5,000	7,000	7,000	7,000
	<b>Total Interfund Transfers</b>	<u>7,000</u>	<u>7,000</u>	<u>5,000</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>
	<b>Departmental Grand Total</b>	<u>7,000</u>	<u>7,000</u>	<u>5,000</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>

Line Item Detail:

5913 7,000 Transfer to Police Budget in General Fund for Public Safety

City of Live Oak  
Fund 16  
Department 1600 - Traffic Safety

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
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City of Live Oak  
Fund 17  
Department 1700 - COPS

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
<b>REVENUES</b>							
4607	COPS Grant	65,591	100,000	77,231	92,678	100,000	100,000
4169	Interest Earnings	507		319	425		
	<b>TOTAL FUND REVENUES</b>	<b>66,098</b>	<b>100,000</b>	<b>77,550</b>	<b>93,102</b>	<b>100,000</b>	<b>100,000</b>
<b>EXPENDITURES</b>							
5319	Small Tools and Equipment	54,092	160,000	9,367	121,153	160,000	160,000
	Total Services and Supplies	54,092	160,000	9,367	121,153	160,000	160,000
5703	Vehicles & Heavy Equipment	57,315	70,000			70,000	70,000
	Total Capital Outlay	57,315	70,000	0	0	70,000	70,000
	<b>Departmental Grand Total</b>	<b>111,407</b>	<b>230,000</b>	<b>9,367</b>	<b>121,153</b>	<b>230,000</b>	<b>230,000</b>

Line Item Detail:

City of Live Oak  
Fund 17  
Department 1700 - COPS

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
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City of Live Oak  
Fund 18  
Department 1800 - Sidewalk Improvement

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
<b>REVENUES</b>							
4707	Sidewalk Reimbursement						
4169	Interest Earnings	46		29	39		
	<b>TOTAL FUND REVENUES</b>	<u>46</u>	<u>0</u>	<u>29</u>	<u>39</u>	<u>0</u>	<u>0</u>
<b>EXPENDITURES</b>							
5705	Capital Projects		17,060			17,096	17,096
	Total Capital Outlay	<u>0</u>	<u>17,060</u>	<u>0</u>	<u>0</u>	<u>17,096</u>	<u>17,096</u>
5901	Interfund Transfer						
	Total Interfund Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>Departmental Grand Total</b>	<u>0</u>	<u>17,060</u>	<u>0</u>	<u>0</u>	<u>17,096</u>	<u>17,096</u>

Line Item Detail:

City of Live Oak  
Fund 18  
Department 1800 - Sidewalk Improvement

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
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City of Live Oak  
Fund 20  
Department 2000 - Street Lighting

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
<b>REVENUES</b>							
4703	Assessments	56,968	53,000	31,175	53,000	53,000	53,000
4157	Caltrans Reimbursement	1,923	1,775	1,479	1,775	1,775	1,775
4169	Interest Earnings	201	200	146	194	200	200
	<b>TOTAL FUND REVENUES</b>	<b>59,092</b>	<b>54,975</b>	<b>32,800</b>	<b>54,969</b>	<b>54,975</b>	<b>54,975</b>
<b>EXPENDITURES</b>							
5339	Utilities	44,035	60,000	41,094	54,792	60,000	60,000
	Total Services and Supplies	44,035	60,000	41,094	54,792	60,000	60,000
5903	Legal Cost Transfer	554	461	344	459	436	436
5905	Finance Cost Transfer	288	358	174	232	316	316
5909	General Government Transfer	859	944	719	959	814	814
	Total Interfund Transfers	1,701	1,763	1,237	1,649	1,566	1,566
	<b>Departmental Grand Total</b>	<b>45,736</b>	<b>61,763</b>	<b>42,331</b>	<b>56,442</b>	<b>61,566</b>	<b>61,566</b>

Line Item Detail:

City of Live Oak  
Fund 20  
Department 2000 - Street Lighting

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
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City of Live Oak  
Fund 21  
Department 2100 - CFD 92-1 Mello Roos

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
<b>REVENUES</b>							
4701	Mello Roos CFD 92-1	126,137	128,000	70,256	134,891	128,000	128,000
4169	Interest Earnings	585	500	391	521	500	500
	<b>TOTAL FUND REVENUES</b>	<b>126,722</b>	<b>128,500</b>	<b>70,647</b>	<b>135,413</b>	<b>128,500</b>	<b>128,500</b>
<b>EXPENDITURES</b>							
5341	Professional Services	87,906	95,000	4,035	89,842	95,000	95,000
	Total Services and Supplies	87,906	95,000	4,035	89,842	95,000	95,000
5705	Capital Projects		63,000				
	Total Capital Outlay	0	63,000	0	0	0	0
5901	Interfund Transfer	13,794	74,000	27,198	87,198	64,000	64,000
5903	Legal Cost Transfer	1,580	1,215	907	1,209	690	690
5905	Finance Cost Transfer	456	567	276	368	169	169
5909	General Government Transfer	2,450	2,487	1,893	2,524	1,288	1,288
5913	Public Safety Expenditure					63,000	63,000
	Total Interfund Transfers	18,280	78,269	30,274	91,299	129,147	129,147
	Departmental Grand Total	106,185	236,269	34,309	181,141	224,147	224,147

Line Item Detail:

- 5341 Live Oak Unified School District Payment
- 5901 Live Oak Rec Trail Segment 4 64,000
- 5913 Transfer to Animal Services Budget in General Fund for Debt Service 63,000

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

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
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City of Live Oak  
Fund 22  
Department 2200 - Fire Assessment

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
<b>REVENUES</b>							
4703	Assessment	118,965	115,000	65,659	118,187	118,000	118,000
4169	Interest Earnings	118		48	64		
	<b>TOTAL FUND REVENUES</b>	<u>119,083</u>	<u>115,000</u>	<u>65,707</u>	<u>118,251</u>	<u>118,000</u>	<u>118,000</u>
<b>EXPENDITURES</b>							
5901	Interfund Transfer	130,000					
5903	Legal Cost Transfer	1,200	961	717	956	908	908
5905	Finance Cost Transfer	623	746	363	484	658	658
5909	General Government Transfer	1,861	1,967	1,498	1,997	1,695	1,695
5913	Public Safety Expenditure		125,000	90,000	125,000	125,000	125,000
	Total Interfund Transfers	<u>133,684</u>	<u>128,674</u>	<u>92,578</u>	<u>128,437</u>	<u>128,261</u>	<u>128,261</u>
	Departmental Grand Total	<u>133,684</u>	<u>128,674</u>	<u>92,578</u>	<u>128,437</u>	<u>128,261</u>	<u>128,261</u>

Line Item Detail:

5913 125,000 Transfer to Fire Budget in General Fund for Public Safety

City of Live Oak  
Fund 22  
Department 2200 - Fire Assessment

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
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City of Live Oak  
Fund 23  
Department 2300 - Fire CFD 2004-1 Mello Roos

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
<b>REVENUES</b>							
4709	Fire Assessment	97,817	90,000	49,944	94,893	90,000	90,000
4169	Interest Earnings	141		94	125		
	<b>TOTAL FUND REVENUES</b>	<b>97,959</b>	<b>90,000</b>	<b>50,038</b>	<b>95,019</b>	<b>90,000</b>	<b>90,000</b>
<b>EXPENDITURES</b>							
5341	Professional Services	1,312	2,500	993	1,400	2,500	2,500
	<b>Total Services and Supplies</b>	<b>1,312</b>	<b>2,500</b>	<b>993</b>	<b>1,400</b>	<b>2,500</b>	<b>2,500</b>
5901	Interfund Transfer	85,000					
5903	Legal Cost Transfer	808	788	588	784	817	817
5905	Finance Cost Transfer	420	612	298	397	593	593
5909	General Government Transfer	1,253	1,613	1,228	1,637	1,526	1,526
5913	Public Safety Expenditure		100,000	100,000	100,000	110,000	110,000
	<b>Total Interfund Transfers</b>	<b>87,481</b>	<b>103,013</b>	<b>102,114</b>	<b>102,819</b>	<b>112,936</b>	<b>112,936</b>
	<b>Departmental Grand Total</b>	<b>88,793</b>	<b>105,513</b>	<b>103,107</b>	<b>104,219</b>	<b>115,436</b>	<b>115,436</b>

Line Item Detail:

5913 110,000 Transfer to Fire Budget in General Fund for Public Safety

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

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
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City of Live Oak  
Fund 24  
Department 2400 - Police CFD 2004-1 Mello Roos

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
<b>REVENUES</b>							
4711	Police Assessment	265,276	250,000	135,445	265,000	265,000	265,000
4169	Interest Earnings	369		215	286		
	<b>TOTAL FUND REVENUES</b>	<u>265,645</u>	<u>250,000</u>	<u>135,660</u>	<u>265,286</u>	<u>265,000</u>	<u>265,000</u>
<b>EXPENDITURES</b>							
5341	Professional Services	4,232	7,500	3,266	3,919	7,500	7,500
	<b>Total Services and Supplies</b>	<u>4,232</u>	<u>7,500</u>	<u>3,266</u>	<u>3,919</u>	<u>7,500</u>	<u>7,500</u>
5901	Interfund Transfer	285,000					
5903	Legal Cost Transfer	2,701	2,288	1,707	2,276	2,160	2,160
5905	Finance Cost Transfer	1,403	1,775	864	1,152	1,567	1,567
5909	General Government Transfer	4,188	4,682	3,564	4,752	4,035	4,035
5913	Public Safety Expenditure		290,000	210,000	290,000	290,000	290,000
	<b>Total Interfund Transfers</b>	<u>293,292</u>	<u>298,745</u>	<u>216,135</u>	<u>298,180</u>	<u>297,762</u>	<u>297,762</u>
	<b>Departmental Grand Total</b>	<u>297,524</u>	<u>306,245</u>	<u>219,401</u>	<u>302,099</u>	<u>305,262</u>	<u>305,262</u>

Line Item Detail:

5913 290,000 Transfer to Police Budget in General Fund for Public Safety

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

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
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City of Live Oak  
Fund 25  
Department 2500 - Animal Services CFD 2004-1 Mello Roos

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
<b>REVENUES</b>							
4713	Animal Control Assessment	15,417	14,000	7,872	15,000	15,000	15,000
4169	Interest Earnings	47		28	38		
	<b>TOTAL FUND REVENUES</b>	<b>15,464</b>	<b>14,000</b>	<b>7,900</b>	<b>15,038</b>	<b>15,000</b>	<b>15,000</b>
<b>EXPENDITURES</b>							
5341	Professional Services	325	500	226	301	500	500
	<b>Total Services and Supplies</b>	<b>325</b>	<b>500</b>	<b>226</b>	<b>301</b>	<b>500</b>	<b>500</b>
5901	Interfund Transfer	13,000					
5903	Legal Cost Transfer	125	158	118	157	149	149
5905	Finance Cost Transfer	65	122	60	80	108	108
5909	General Government Transfer	193	323	246	328	278	278
5913	Public Safety Expenditure		20,000	20,000	20,000	20,000	20,000
	<b>Total Interfund Transfers</b>	<b>13,383</b>	<b>20,603</b>	<b>20,424</b>	<b>20,565</b>	<b>20,535</b>	<b>20,535</b>
	<b>Departmental Grand Total</b>	<b>13,708</b>	<b>21,103</b>	<b>20,650</b>	<b>20,866</b>	<b>21,035</b>	<b>21,035</b>

Line Item Detail:

5913 20,000 Transfer to Animal Service Budget in General Fund for Public Safety

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

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
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City of Live Oak  
Fund 26  
Department 2600 - Street Lighting CFD 2004-1 Mello Roos

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
<b>REVENUES</b>							
4715	Street Light Assessment	15,948	15,000	8,143	14,657	15,000	15,000
4169	Interest Earnings	146	175	90	120	175	175
	<b>TOTAL FUND REVENUES</b>	<b>16,094</b>	<b>15,175</b>	<b>8,233</b>	<b>14,777</b>	<b>15,175</b>	<b>15,175</b>
<b>EXPENDITURES</b>							
5339	Utilities	15,833	20,000	14,334	17,201	20,000	20,000
5341	Professional Services	539	1,500	392	650	1,500	1,500
	<b>Total Services and Supplies</b>	<b>16,372</b>	<b>21,500</b>	<b>14,726</b>	<b>17,851</b>	<b>21,500</b>	<b>21,500</b>
5903	Legal Cost Transfer	199	165	123	164	156	156
5905	Finance Cost Transfer	103	128	62	83	113	113
5909	General Government Transfer	308	338	258	344	292	292
	<b>Total Interfund Transfers</b>	<b>610</b>	<b>631</b>	<b>443</b>	<b>591</b>	<b>561</b>	<b>561</b>
	<b>Departmental Grand Total</b>	<b>16,982</b>	<b>22,131</b>	<b>15,169</b>	<b>18,442</b>	<b>22,061</b>	<b>22,061</b>

Line Item Detail:

City of Live Oak

Fund 26

Department 2600 - Street Lighting CFD 2004-1 Mello Roos

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
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City of Live Oak  
Fund 27  
Department 2700 - Parks & Rec / Pool CFD 2004-1 Mello Roos

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
<b>REVENUES</b>							
4717	Parks & Rec / Pool Assessment	121,208	120,000	61,887	120,000	120,000	120,000
4169	Interest Earnings	114		56	74		
	<b>TOTAL FUND REVENUES</b>	<b>121,323</b>	<b>120,000</b>	<b>61,943</b>	<b>120,074</b>	<b>120,000</b>	<b>120,000</b>
<b>EXPENDITURES</b>							
5339	Utilities	1,138	1,500	791	1,054	1,500	1,500
5341	Professional Services	8,953	13,000	6,752	9,500	13,000	13,000
	<b>Total Services and Supplies</b>	<b>10,091</b>	<b>14,500</b>	<b>7,543</b>	<b>10,554</b>	<b>14,500</b>	<b>14,500</b>
5901	Interfund Transfer	120,000					
5903	Legal Cost Transfer	1,242	1,035	772	1,029	955	955
5905	Finance Cost Transfer	645	802	390	520	693	693
5909	General Government Transfer	1,926	2,117	1,611	2,148	1,784	1,784
5911	Parks/Rec/Pool Expenditure		120,000	85,000	117,000	117,000	117,000
	<b>Total Interfund Transfers</b>	<b>123,813</b>	<b>123,954</b>	<b>87,773</b>	<b>120,697</b>	<b>120,432</b>	<b>120,432</b>
	<b>Departmental Grand Total</b>	<b>133,904</b>	<b>138,454</b>	<b>95,316</b>	<b>131,252</b>	<b>134,932</b>	<b>134,932</b>

Line Item Detail:

5911 117,000 Transfer to Parks/Recreation/Pool Budgets in General Fund for Operations/Maintenance

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

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
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City of Live Oak  
Fund 28  
Department 2800 - Storm Drainage CFD 2004-1 Mello Roos

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
<b>REVENUES</b>							
4719	Storm Drainage Assessment	15,948	14,000	8,143	13,843	14,000	14,000
4169	Interest Earnings	203	100	145	193	100	100
	<b>TOTAL FUND REVENUES</b>	<b>16,152</b>	<b>14,100</b>	<b>8,288</b>	<b>14,036</b>	<b>14,100</b>	<b>14,100</b>
<b>EXPENDITURES</b>							
5311	Repair & Maintenance	3,492	5,000	562	3,500	5,000	5,000
5337	Licenses & Permits	3,530	4,000	(2,906)	(2,906)	4,000	4,000
5339	Utilities	989	4,000	419	559	4,000	4,000
5341	Professional Services	525	4,000	298	398	4,000	4,000
	<b>Total Services and Supplies</b>	<b>8,535</b>	<b>17,000</b>	<b>(1,626)</b>	<b>1,551</b>	<b>17,000</b>	<b>17,000</b>
5705	Capital Projects		35,000			50,000	50,000
	<b>Total Capital Outlay</b>	<b>0</b>	<b>35,000</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>
5903	Legal Cost Transfer	471	400	298	397	487	487
5905	Finance Cost Transfer	245	310	151	201	353	353
5909	General Government Transfer	730	818	623	831	909	909
	<b>Total Interfund Transfers</b>	<b>1,446</b>	<b>1,528</b>	<b>1,072</b>	<b>1,429</b>	<b>1,749</b>	<b>1,749</b>
	<b>Departmental Grand Total</b>	<b>9,981</b>	<b>53,528</b>	<b>(554)</b>	<b>2,980</b>	<b>68,749</b>	<b>68,749</b>

Line Item Detail:

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

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
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City of Live Oak  
Fund 30  
Department 3000 - Parks & Recreation - Parks AB1600

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
<b>REVENUES</b>							
4705	Impact Fees		15,000				
4169	Interest Earnings	177		69	69		
	<b>TOTAL FUND REVENUES</b>	<u>177</u>	<u>15,000</u>	<u>69</u>	<u>69</u>	<u>0</u>	<u>0</u>
<b>EXPENDITURES</b>							
5705	Capital Projects		1,220			7	7
	Total Capital Outlay	<u>0</u>	<u>1,220</u>	<u>0</u>	<u>0</u>	<u>7</u>	<u>7</u>
5901	Interfund Transfer	7,865	65,000	58,404	58,404		
	Total Interfund Transfers	<u>7,865</u>	<u>65,000</u>	<u>58,404</u>	<u>58,404</u>	<u>0</u>	<u>0</u>
	<b>Departmental Grand Total</b>	<u>7,865</u>	<u>66,220</u>	<u>58,404</u>	<u>58,404</u>	<u>7</u>	<u>7</u>

Line Item Detail:

5901

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

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
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City of Live Oak  
Fund 31  
Department 3100 - Parks & Recreation - Community Center AB1600

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
<b>REVENUES</b>							
4705	Impact Fees						
4169	Interest Earnings	422		265	3,182		
	<b>TOTAL FUND REVENUES</b>	<u>422</u>	<u>0</u>	<u>265</u>	<u>3,182</u>	<u>0</u>	<u>0</u>
<b>EXPENDITURES</b>							
5705	Capital Projects		155,397			158,555	158,555
	Total Capital Outlay	<u>0</u>	<u>155,397</u>	<u>0</u>	<u>0</u>	<u>158,555</u>	<u>158,555</u>
5901	Interfund Transfer						
	Total Interfund Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>Departmental Grand Total</b>	<u>0</u>	<u>155,397</u>	<u>0</u>	<u>0</u>	<u>158,555</u>	<u>158,555</u>

Line Item Detail:

5705 Community Center Site Acquisition & Construction

City of Live Oak

Fund 31

Department 3100 - Parks & Recreation - Community Center AB1600

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
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City of Live Oak  
Fund 32  
Department 3200 - Government Services - Public Works AB1600

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
<b>REVENUES</b>							
4705	Impact Fees						
4169	Interest Earnings	23		4	6		
	<b>TOTAL FUND REVENUES</b>	<u>23</u>	<u>0</u>	<u>4</u>	<u>6</u>	<u>0</u>	<u>0</u>
<b>EXPENDITURES</b>							
5703	Vehicles & Heavy Equipment	11,736	2,425		0	2,425	2,425
	Total Capital Outlay	<u>11,786</u>	<u>2,425</u>	<u>0</u>	<u>0</u>	<u>2,425</u>	<u>2,425</u>
	<b>Departmental Grand Total</b>	<u>11,786</u>	<u>2,425</u>	<u>0</u>	<u>0</u>	<u>2,425</u>	<u>2,425</u>

Line Item Detail:

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

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
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City of Live Oak  
Fund 33

Department 3300 - Government Services - General Government AB1600

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
<b>REVENUES</b>							
4705	Impact Fees						
4169	Interest Earnings	970		610	813		
	<b>TOTAL FUND REVENUES</b>	<b>970</b>	<b>0</b>	<b>610</b>	<b>813</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>							
5705	Capital Projects		277,442	500	5,000	273,201	273,201
	<b>Total Capital Outlay</b>	<b>0</b>	<b>277,442</b>	<b>500</b>	<b>5,000</b>	<b>273,201</b>	<b>273,201</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>80,000</b>
	<b>Departmental Grand Total</b>	<b>0</b>	<b>357,442</b>	<b>500</b>	<b>5,000</b>	<b>353,201</b>	<b>353,201</b>

Line Item Detail:

- 5705 City Hall Site Acquisition & Construction
- 5705 City Hall Generator

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

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
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City of Live Oak  
Fund 34  
Department 3400 - Public Safety - Police AB1600

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
<b>REVENUES</b>							
4705	Impact Fees						
4169	Interest Earnings	378		238	317		
	<b>TOTAL FUND REVENUES</b>	<u>378</u>	<u>0</u>	<u>238</u>	<u>317</u>	<u>0</u>	<u>0</u>
<b>EXPENDITURES</b>							
5703	Vehicles & Heavy Equipment		14,224			14,519	14,519
5705	Capital Projects						
	<b>Total Capital Outlay</b>	<u>0</u>	<u>14,224</u>	<u>0</u>	<u>0</u>	<u>14,519</u>	<u>14,519</u>
5901	Interfund Transfer		125,000			125,000	125,000
	<b>Total Interfund Transfers</b>	<u>0</u>	<u>125,000</u>	<u>0</u>	<u>0</u>	<u>125,000</u>	<u>125,000</u>
	<b>Departmental Grand Total</b>	<u>0</u>	<u>139,224</u>	<u>0</u>	<u>0</u>	<u>139,519</u>	<u>139,519</u>

Line Item Detail:

5703 Patrol Vehicles  
5901 Substation

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

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
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City of Live Oak  
Fund 35  
Department 3500 - Public Safety - Fire AB1600

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
<b>REVENUES</b>							
4705	Impact Fees						
4169	Interest Earnings	204		128	171		
	<b>TOTAL FUND REVENUES</b>	<u>204</u>	<u>0</u>	<u>128</u>	<u>171</u>	<u>0</u>	<u>0</u>
<b>EXPENDITURES</b>							
5341	Professional Services		150			309	309
	Total Services and Supplies	<u>0</u>	<u>150</u>	<u>0</u>	<u>0</u>	<u>309</u>	<u>309</u>
5705	Capital Projects						0
	Total Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
5901	Interfund Transfer		75,000			75,000	75,000
	Total Interfund Transfers	<u>0</u>	<u>75,000</u>	<u>0</u>	<u>0</u>	<u>75,000</u>	<u>75,000</u>
	<b>Departmental Grand Total</b>	<u>0</u>	<u>75,150</u>	<u>0</u>	<u>0</u>	<u>75,309</u>	<u>75,309</u>

Line Item Detail:

5703 Fire Equipment  
5901 Substation

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

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
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City of Live Oak  
Fund 36  
Department 3600 - Transportation - Roads/Signals AB1600

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
<b>REVENUES</b>							
4705	Impact Fees						
4169	Interest Earnings						
	<b>TOTAL FUND REVENUES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>EXPENDITURES</b>							
5705	Capital Projects						
	Total Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
5901	Interfund Transfer	4					
	Total Interfund Transfers	<u>4</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>Departmental Grand Total</b>	<u>4</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Line Item Detail:

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

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
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City of Live Oak  
Fund 39  
Department 3900 - Flood Control AB1600

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
<b>REVENUES</b>							
4705	Impact Fees						
4169	Interest Earnings	347		197	263		
	<b>TOTAL FUND REVENUES</b>	<u>347</u>	<u>0</u>	<u>197</u>	<u>263</u>	<u>0</u>	<u>0</u>
<b>EXPENDITURES</b>							
5341	Professional Services	2,977		21,385	22,780		
	<b>Total Services and Supplies</b>	<u>2,977</u>	<u>0</u>	<u>21,385</u>	<u>22,780</u>	<u>0</u>	<u>0</u>
5705	Capital Projects		109,750			103,296	103,296
	<b>Total Capital Outlay</b>	<u>0</u>	<u>109,750</u>	<u>0</u>	<u>0</u>	<u>103,296</u>	<u>103,296</u>
5901	Interfund Transfer						
	<b>Total Interfund Transfers</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>Departmental Grand Total</b>	<u>2,977</u>	<u>109,750</u>	<u>21,385</u>	<u>22,780</u>	<u>103,296</u>	<u>103,296</u>

Line Item Detail:

5705 Drainage Projects/Basin Construction

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

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
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City of Live Oak  
Fund 50  
Department 5000 - Water Connection Fees

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
<b>REVENUES</b>							
4403	Connection Fees	21,505					
4169	Interest Earnings	2,546		1,485	1,980		
	<b>TOTAL FUND REVENUES</b>	<u>24,051</u>	<u>0</u>	<u>1,485</u>	<u>1,980</u>	<u>0</u>	<u>0</u>
<b>EXPENDITURES</b>							
5705	Capital Projects		394,488			618,510	618,510
	Total Capital Outlay	<u>0</u>	<u>394,488</u>	<u>0</u>	<u>0</u>	<u>618,510</u>	<u>618,510</u>
5901	Interfund Transfer	84,188	193,000	84,288	84,288	194,500	194,500
	Total Interfund Transfers	<u>84,188</u>	<u>193,000</u>	<u>84,288</u>	<u>84,288</u>	<u>194,500</u>	<u>194,500</u>
	<b>Departmental Grand Total</b>	<u>84,188</u>	<u>587,488</u>	<u>84,288</u>	<u>84,288</u>	<u>813,010</u>	<u>813,010</u>

Line Item Detail:

- 5705 Water System Projects
- 5901 84,500 Water Fund CIP Debt Service
- 5901 110,000 Water Main Pennington Rd West
- 5901 13-CDBG-8933 Local Match

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

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
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City of Live Oak  
Fund 51  
Department 5100 - Sewer Connection Fees

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
<b>REVENUES</b>							
4403	Connection Fees	12,259					
4169	Interest Earnings	666		436	581		
	<b>TOTAL FUND REVENUES</b>	<u>12,925</u>	<u>0</u>	<u>436</u>	<u>581</u>	<u>0</u>	<u>0</u>
<b>EXPENDITURES</b>							
5705	Capital Projects		255,228			255,778	255,778
	Total Capital Outlay	<u>0</u>	<u>255,228</u>	<u>0</u>	<u>0</u>	<u>255,778</u>	<u>255,778</u>
5901	Interfund Transfer						
	Total Interfund Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<b>Departmental Grand Total</b>	<u>0</u>	<u>255,228</u>	<u>0</u>	<u>0</u>	<u>255,778</u>	<u>255,778</u>

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 FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
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City of Live Oak  
Fund 52  
Department 5200 - Storm Drain Connection Fees

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
<b>REVENUES</b>							
4403	Connection Fees	50,478					
4301	Interfund Transfer						
4169	Interest Earnings	1,284		876	1,168		
	<b>TOTAL FUND REVENUES</b>	<b>51,762</b>	<b>0</b>	<b>876</b>	<b>1,168</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES</b>							
5341	Professional Services						
	Total Services and Supplies	0	0	0	0	0	0
5705	Capital Projects		513,343			514,468	514,468
	Total Capital Outlay	0	513,343	0	0	514,468	514,468
5901	Interfund Transfer						
	Total Interfund Transfers	0	0	0	0	0	0
	<b>Departmental Grand Total</b>	<b>0</b>	<b>513,343</b>	<b>0</b>	<b>0</b>	<b>514,468</b>	<b>514,468</b>

Line Item Detail:

5705 Storm Drain Projects

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

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
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City of Live Oak  
Fund 67

Department 6700 - 13-CDBG-8933 Skate Park, Water Main, New Well P/TA, LCC P/TA

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
<b>REVENUES</b>							
4601	Grant Proceeds					2,000,000	2,000,000
4301	Interfund Transfer					105,000	105,000
	<b>TOTAL FUND REVENUES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,105,000</u>	<u>2,105,000</u>
<b>EXPENDITURES</b>							
6001	General Administration					139,535	139,535
6003	Activity Delivery - Skate Park					54,091	54,091
6018	Skate Park					676,142	676,142
6019	Activity Delivery - Water/Streets					76,830	76,830
6020	Water/Street Improvements					1,065,379	1,065,379
6021	Planning/Technical Assistance					93,023	93,023
	<b>Total Grant Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,105,000</u>	<u>2,105,000</u>
	<b>Departmental Grand Total</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,105,000</u>	<u>2,105,000</u>

Line Item Detail:

City of Live Oak

Fund 67

Department 6700 - 13-CDBG-8933 Skate Park, Water Main, New Well P/TA, LCC P/TA

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
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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 FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
<b>REVENUES</b>							
4601	Grant Proceeds	2,000	700,000	100,382	373,424	700,000	700,000
	<b>TOTAL FUND REVENUES</b>	<u>2,000</u>	<u>700,000</u>	<u>100,382</u>	<u>373,424</u>	<u>700,000</u>	<u>700,000</u>
<b>EXPENDITURES</b>							
6001	General Administration	6,221	17,500	10,889	17,500	17,500	17,500
6003	Activity Delivery		104,081	24,925	50,000	104,081	104,081
6005	Housing Rehabilitation	1,313	259,350	118,258	300,000	259,350	259,350
6009	Housing Acquisition		319,069			319,069	319,069
	<b>Total Grant Expenditures</b>	<u>7,533</u>	<u>700,000</u>	<u>154,072</u>	<u>367,500</u>	<u>700,000</u>	<u>700,000</u>
	<b>Departmental Grand Total</b>	<u>7,533</u>	<u>700,000</u>	<u>154,072</u>	<u>367,500</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 FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
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City of Live Oak  
Fund 85  
Department 8500 - 13-HOME-???? Maple Park Phase 2 Housing Development

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
<b>REVENUES</b>							
4601	Grant Proceeds					4,600,000	4,600,000
4169	Interest Earnings						
	<b>TOTAL FUND REVENUES</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,600,000</u>	<u>4,600,000</u>
<b>EXPENDITURES</b>							
6001	General Administration					50,000	50,000
6003	Activity Delivery					50,000	50,000
6010	Rental Housing Construction					4,500,000	4,500,000
	<b>Total Grant Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,600,000</u>	<u>4,600,000</u>
	<b>Departmental Grand Total</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,600,000</u>	<u>4,600,000</u>

Line Item Detail:

City of Live Oak  
Fund 85  
Department 8500 - 13-HOME-???? Maple Park Phase 2 Housing Development

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
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City of Live Oak  
Fund 90  
Department 9000 - CDBG Housing Rehabilitation Program Income

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
<b>REVENUES</b>							
4900	RLA Program Income						
4901	89-STBG-351 Program Income			6,107	6,107		
4902	91-STBG-531 Program Income						
4903	94-STBG-804 Program Income	13,016	12,000	3,333	3,333	12,000	12,000
4904	97-STBG-1125 Program Income						
4905	98-STBG-1252 Program Income						
4906	99-STBG-1371 Program Income	930	1,000	207	207	1,000	1,000
4909	08-STBG-4838 Program Income						
4951	98-EDBG-639 Program Income	366		747	747	600	600
4169	Interest Earnings	330		171	227		
4301	Interfund Transfer						
	<b>TOTAL FUND REVENUES</b>	<b>14,642</b>	<b>13,000</b>	<b>10,564</b>	<b>10,621</b>	<b>13,600</b>	<b>13,600</b>
<b>EXPENDITURES</b>							
5901	Interfund Transfer	38,325				34,000	34,000
	Total Interfund Transfers	38,325	0	0	0	34,000	34,000
6001	General Administration						
6003	Activity Delivery						
6005	Housing Rehabilitation		109,410			87,437	87,437
6009	Housing Acquisition						
	Total Grant Expenditures	0	109,410	0	0	87,437	87,437
	<b>Departmental Grand Total</b>	<b>38,325</b>	<b>109,410</b>	<b>0</b>	<b>0</b>	<b>121,437</b>	<b>121,437</b>

Line Item Detail:

5901 Program Income to 13-CDBG-8933

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

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
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City of Live Oak  
Fund 91  
Department 9100 - CDBG Business Assistance Program Income

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
<b>REVENUES</b>							
4901	89-STBG-351 Program Income			6,107	6,107		
4903	94-STBG-804 Program Income	1,685	500	3,333	3,333	500	500
4906	99-STBG-1371 Program Income	147		207	207		
4951	98-EDBG-609 Program Income	2,835	1,200	747	747	1,200	1,200
4169	Interest Earnings	44		33	45		
	<b>TOTAL FUND REVENUES</b>	<u>4,710</u>	<u>1,700</u>	<u>10,427</u>	<u>10,438</u>	<u>1,700</u>	<u>1,700</u>
<b>EXPENDITURES</b>							
5901	Interfund Transfer	3,187				28,000	28,000
	<b>Total Interfund Transfers</b>	<u>3,187</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>28,000</u>	<u>28,000</u>
6001	General Administration						
6003	Activity Delivery						
6007	Business Assistance Loans		17,709			1,019	1,019
	<b>Total Grant Expenditures</b>	<u>0</u>	<u>17,709</u>	<u>0</u>	<u>0</u>	<u>1,019</u>	<u>1,019</u>
	<b>Departmental Grand Total</b>	<u>3,187</u>	<u>17,709</u>	<u>0</u>	<u>0</u>	<u>29,019</u>	<u>29,019</u>

Line Item Detail:

5901 Program Income to 13-CDBG-8933

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

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
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City of Live Oak  
Fund 92  
Department 9200 - HOME Program Income

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
<b>REVENUES</b>							
4900	RLA Program Income			1,167	1,167		
4972	97-HOME-0263 Program Income	3,555	5,000	1,906	3,122	5,000	5,000
4973	00-HOME-0483 Program Income		5,000			5,000	5,000
4974	01-HOME-0523 Program Income		5,000			5,000	5,000
4975	06-HOME-2356 Program Income	1,338	5,000	68,162	68,162	5,000	5,000
4169	Interest Earnings	5		15	15		
	<b>TOTAL FUND REVENUES</b>	<b>4,898</b>	<b>20,000</b>	<b>71,250</b>	<b>72,466</b>	<b>20,000</b>	<b>20,000</b>
<b>EXPENDITURES</b>							
6001	General Administration	490	6,500	7,097	7,097	6,500	6,500
6003	Activity Delivery	3,276	5,000	12,362	12,362	5,000	5,000
6005	Housing Rehabilitation		5,000	51,508	51,508	5,000	5,000
6010	Rental Housing Construction		5,000	1,915	1,915	5,000	5,000
	<b>Total Grant Expenditures</b>	<b>3,766</b>	<b>21,500</b>	<b>72,882</b>	<b>72,882</b>	<b>21,500</b>	<b>21,500</b>
	<b>Departmental Grand Total</b>	<b>3,766</b>	<b>21,500</b>	<b>72,882</b>	<b>72,882</b>	<b>21,500</b>	<b>21,500</b>

Line Item Detail:

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

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
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City of Live Oak  
Fund 93  
Department 9300 - CDBG Housing Assistance Program Income

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
<b>REVENUES</b>							
4901	89-STBG-351 Program Income			6,107	6,107		
4903	94-STBG-804 Program Income	1,685	500	3,333	3,333	500	500
4906	99-STBG-1371 Program Income	147		207	207		
4951	98-EDBG-609 Program Income	366	100	747	747	600	600
4169	Interest Earnings	37		28	38		
	<b>TOTAL FUND REVENUES</b>	<u>2,235</u>	<u>600</u>	<u>10,422</u>	<u>10,431</u>	<u>1,100</u>	<u>1,100</u>
<b>EXPENDITURES</b>							
5901	Interfund Transfer	2,570				25,000	25,000
	<b>Total Interfund Transfers</b>	<u>2,570</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>25,000</u>	<u>25,000</u>
6001	General Administration						
6003	Activity Delivery						
6009	Housing Acquisition		18,789			453	453
	<b>Total Grant Expenditures</b>	<u>0</u>	<u>18,789</u>	<u>0</u>	<u>0</u>	<u>453</u>	<u>453</u>
	<b>Departmental Grand Total</b>	<u>2,570</u>	<u>18,789</u>	<u>0</u>	<u>0</u>	<u>25,453</u>	<u>25,453</u>

Line Item Detail:

5901 Program Income to 13-CDBG-8933

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

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
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City of Live Oak  
Fund 94  
Department 9400 - CDBG Microenterprise Program Income

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
<b>REVENUES</b>							
4901	89-STBG-351 Program Income			6,107	6,107		
4903	94-STBG-804 Program Income	1,686	500	3,333	3,333		
4906	99-STBG-1371 Program Income	147		207	207	500	500
4951	98-EDBG-609 Program Income	366	100	747	747		
4169	Interest Earnings	1		8	11	600	600
	<b>TOTAL FUND REVENUES</b>	<b>2,200</b>	<b>600</b>	<b>10,402</b>	<b>10,405</b>	<b>1,100</b>	<b>1,100</b>
<b>EXPENDITURES</b>							
5901	Interfund Transfer						
	Total Interfund Transfers	0	0	0	0	13,000	13,000
6001	General Administration						
6003	Activity Delivery						
6009	Housing Acquisition		1,924			705	705
	Total Grant Expenditures	0	1,924	0	0	705	705
	<b>Departmental Grand Total</b>	<b>0</b>	<b>1,924</b>	<b>0</b>	<b>0</b>	<b>13,705</b>	<b>13,705</b>

Line Item Detail:

5901 Program Income to 13-CDBG-8933

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

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
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City of Live Oak  
Fund 95  
Department 9500 - CDBG General Administration Program Income

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
<b>REVENUES</b>							
4901	89-STBG-351 Program Income			5,003	5,003		
4903	94-STBG-804 Program Income	1,363	500	2,950	2,950	500	500
4906	99-STBG-1371 Program Income	120		242	242		
4951	98-EDBG-609 Program Income	300	100	540	540	100	100
4169	Interest Earnings	54		82	110		
4301	Interfund Transfer	44,083					
	<b>TOTAL FUND REVENUES</b>	<b>45,920</b>	<b>600</b>	<b>8,817</b>	<b>8,844</b>	<b>600</b>	<b>600</b>
<b>EXPENDITURES</b>							
6001	General Administration		45,805	26	26	55,338	55,338
	Total Grant Expenditures	0	45,805	26	26	55,338	55,338
	<b>Departmental Grand Total</b>	<b>0</b>	<b>45,805</b>	<b>26</b>	<b>26</b>	<b>55,338</b>	<b>55,338</b>

Line Item Detail:

City of Live Oak  
Fund 95  
Department 9500 - CDBG General Administration Program Income

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
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City of Live Oak  
Fund 12  
Department 1200 - Water Enterprise

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
<b>REVENUES</b>							
4401	Services Charges	859,437	900,000	693,786	872,543	900,000	900,000
4404	Services Miscellaneous	14,587	2,000	1,688	1,688	2,000	2,000
4405	Penalty Charges	7,042	7,000	6,341	7,609	7,000	7,000
4169	Interest Earnings	1,558	2,000	1,011	1,348	2,000	2,000
4171	Sale of Fixed Assets			275	275		
4301	Interfund Transfer	84,188	83,000	84,288	84,288	84,500	84,500
	<b>TOTAL FUND REVENUES</b>	<b>966,811</b>	<b>994,000</b>	<b>787,388</b>	<b>967,750</b>	<b>995,500</b>	<b>995,500</b>
<b>EXPENDITURES</b>							
5001	Salaries Elected	3,142	3,177	2,516	3,019	3,177	3,177
5003	Salaries Permanent	193,239	239,521	154,367	191,121	248,103	248,103
5005	Salaries Extra Help	29,804	53,652	27,811	34,433	51,676	51,676
5007	Overtime	1,306	7,793	770	953	9,096	9,096
5009	Certificate Pay	4,501	8,100	3,549	4,393	8,100	8,100
5011	Car Allowance	3,041	2,940	1,944	2,407	2,340	2,340
5013	Social Security	13,149	17,901	10,737	13,294	18,557	18,557
5015	Medicare	3,306	4,395	2,754	3,410	4,497	4,497
5017	Unemployment Insurance	2,075	2,818	2,481	3,072	2,926	2,926
5019	Workers Compensation	18,389	17,900	17,084	17,084	18,619	18,619
5021	Retirement PERS City	39,304	50,477	34,658	42,910	54,448	54,448
5023	Retirement PERS Employee	14,883	18,668	12,373	15,318	19,592	19,592
5025	Health Insurance	42,601	48,022	39,252	47,102	63,326	63,326
5027	Dental Insurance	6,227	4,117	5,173	6,207	4,646	4,646
5029	Vision Insurance	1,159	681	1,067	1,280	942	942
5031	Life Insurance	1,375	901	942	1,130	740	740
5033	ARC Expense	(1,575)					
	<b>Total Salaries &amp; Benefits</b>	<b>375,927</b>	<b>481,064</b>	<b>317,476</b>	<b>387,133</b>	<b>510,787</b>	<b>510,787</b>

City of Live Oak  
Fund 12  
Department 1200 - Water Enterprise

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
5301	Office Supplies	2,258	2,100	1,899	2,279	2,100	2,100
5303	Operating Supplies	4,727	7,500	3,410	7,000	7,500	7,500
5305	Chemicals	44,935	40,000	26,189	39,000	40,000	40,000
5307	Fuel	8,647	8,500	5,704	7,605	8,500	8,500
5309	Safety Items	1,353	1,500	925	1,233	1,500	1,500
5311	Repair & Maintenance	48,099	55,000	71,003	85,203	55,000	55,000
5313	Repair & Maintenance Buildings	7,851	2,000		500	1,000	1,000
5315	Repair & Maintenance Vehicles	4,379	3,500	815	1,086	3,000	3,000
5317	Maintenance & Service Contracts	6,543	7,000	9,033	9,033	8,000	8,000
5319	Small Tools and Equipment	6,026	15,000	32,843	32,843	15,000	15,000
5321	Rents & Leases	4,904	4,000	3,621	4,346	4,000	4,000
5323	Communications	3,481	5,500	2,887	3,850	4,500	4,500
5325	Advertising		1,000	190	400	500	500
5327	Postage	7,384	8,500	6,560	7,500	8,000	8,000
5329	Printing & Copying	3,031	3,000	2,287	2,800	3,000	3,000
5331	Travel, Lodging & Meals	97	1,000	441	750	800	800
5333	Dues & Subscriptions	1,285	2,000	966	1,400	1,400	1,400
5335	Professional Development	200	4,000		2,000	2,000	2,000
5337	Licenses & Permits	10,711	14,000	13,592	13,592	14,000	14,000
5339	Utilities	145,027	145,000	110,242	146,990	145,000	145,000
5341	Professional Services	52,831	85,000	51,530	61,836	70,000	70,000
5343	Liability Insurance	14,185	15,401	15,333	15,333	14,040	14,040
5345	Property & Equipment Insurance	6,939	8,317	7,781	7,781	6,759	6,759
5347	Vehicle Insurance	476	112	114	114	112	112
5349	Fidelity Insurance	163	261		260	259	259
	Total Services and Supplies	385,530	439,191	367,365	454,732	415,969	415,969

City of Live Oak  
Fund 12  
Department 1200 - Water Enterprise

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
5501	Principle	30,000	30,000	30,000	30,000	30,000	30,000
5503	Interest	54,188	53,000	54,288	54,288	53,000	53,000
5505	Depreciation Expense	493,924					
	Total Debt Service & Contingency	578,111	83,000	84,288	84,288	83,000	83,000
5903	Legal Cost Transfer	8,338	7,632	5,694	7,592	7,333	7,333
5905	Finance Cost Transfer	4,330	5,920	2,881	3,841	5,319	5,319
5909	General Government Transfer	12,928	15,617	11,887	15,849	13,695	13,695
5911	Engineering Cost Transfer	7,443	4,947	5,542	7,389	7,130	7,130
	Total Interfund Transfers	33,039	34,116	26,004	34,672	33,477	33,477
	Departmental Grand Total	1,372,608	1,037,371	795,132	960,825	1,043,233	1,043,233

Line Item Detail:

(47,733)

City of Live Oak  
Fund 12  
Department 1200 - Water Enterprise

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
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City of Live Oak  
Fund 13  
Department 1300 - Sewer Enterprise

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
<b>REVENUES</b>							
4401	Services Charges	2,152,707	2,150,000	1,804,515	2,165,418	2,160,000	2,160,000
4405	Penalty Charges	16,844	10,000	15,481	18,577	10,000	10,000
4167	Miscellaneous Income	4,148		1,236	1,236		
4169	Interest Earnings	6,202	5,000	4,881	6,508	5,000	5,000
4171	Sale of Fixed Assets	1,850					
4301	Interfund Transfer	(6,040,511)					
	<b>TOTAL FUND REVENUES</b>	<b>(3,858,761)</b>	<b>2,165,000</b>	<b>1,826,113</b>	<b>2,191,739</b>	<b>2,175,000</b>	<b>2,175,000</b>
<b>EXPENDITURES</b>							
5001	Salaries Elected	3,142	3,177	2,516	3,019	3,177	3,177
5003	Salaries Permanent	449,078	461,288	315,024	390,030	519,877	519,877
5005	Salaries Extra Help	33,389	59,268	38,070	47,134	57,084	57,084
5007	Overtime	5,724	24,534	2,237	2,769	27,320	27,320
5009	Certificate Pay	5,383	8,100	4,258	5,272	8,100	8,100
5011	Car Allowance	5,269	5,700	4,149	5,137	5,100	5,100
5013	Social Security	28,289	32,367	21,375	26,464	35,980	35,980
5015	Medicare	6,977	7,833	5,294	6,554	8,623	8,623
5017	Unemployment Insurance	3,961	4,641	4,530	5,609	5,031	5,031
5019	Workers Compensation	39,480	35,187	33,029	33,029	39,625	39,625
5021	Retirement PERS City	89,495	98,175	66,922	82,856	113,929	113,929
5023	Retirement PERS Employee	33,888	36,307	23,982	29,692	40,995	40,995
5025	Health Insurance	98,115	106,928	79,615	95,538	123,295	123,295
5027	Dental Insurance	14,322	9,496	10,218	12,262	9,016	9,016
5029	Vision Insurance	2,581	1,457	1,935	2,322	1,771	1,771
5031	Life Insurance	3,089	1,758	1,713	2,055	1,489	1,489
5033	ARC Expense	(3,625)					
	<b>Total Salaries &amp; Benefits</b>	<b>818,559</b>	<b>896,216</b>	<b>614,866</b>	<b>749,742</b>	<b>1,000,411</b>	<b>1,000,411</b>

City of Live Oak  
Fund 13  
Department 1300 - Sewer Enterprise

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
5301	Office Supplies	2,536	2,500	1,999	2,399	2,500	2,500
5303	Operating Supplies	5,576	15,000	7,619	12,000	15,000	15,000
5305	Chemicals	6,025	50,000	1,386	2,000	10,000	10,000
5307	Fuel	9,470	10,000	3,739	7,000	10,000	10,000
5309	Safety Items	2,810	2,000	1,577	1,892	2,000	2,000
5311	Repair & Maintenance	86,763	40,000	53,987	64,785	40,000	40,000
5313	Repair & Maintenance Buildings	7,398	5,000	1,280	1,536	5,000	5,000
5315	Repair & Maintenance Vehicles	2,623	10,000	2,809	3,370	10,000	10,000
5317	Maintenance & Service Contracts	15,043	18,000	9,010	15,000	18,000	18,000
5319	Small Tools and Equipment	9,101	21,000	16,441	19,730	15,000	15,000
5321	Rents & Leases	6,342	6,000	3,491	4,190	6,000	6,000
5323	Communications	7,135	8,000	5,787	7,716	8,000	8,000
5325	Advertising		2,000	495	660	2,000	2,000
5327	Postage	7,427	10,000	6,062	8,083	10,000	10,000
5329	Printing & Copying	3,049	3,000	2,287	2,744	3,000	3,000
5331	Travel, Lodging & Meals	1,965	4,000	1,703	2,271	3,000	3,000
5333	Dues & Subscriptions	1,730	2,000	1,272	1,696	2,000	2,000
5335	Professional Development	430	4,000	655	2,500	3,000	3,000
5337	Licenses & Permits	12,742	14,000	13,867	13,867	15,000	15,000
5339	Utilities	160,349	175,000	120,977	161,303	165,000	165,000
5341	Professional Services	163,956	200,000	105,694	140,925	200,000	200,000
5343	Liability Insurance	31,773	27,465	27,345	27,345	27,021	27,021
5345	Property & Equipment Insurance	23,917	28,117	21,470	21,470	23,125	23,125
5347	Vehicle Insurance	819			0	0	0
5349	Fidelity Insurance	394	465		465	499	499
	Total Services and Supplies	569,373	657,547	410,951	524,945	595,145	595,145

City of Live Oak  
Fund 13  
Department 1300 - Sewer Enterprise

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
5501	Principle	270,318	307,306	96,994	307,305	299,316	299,316
5503	Interest	107,790	107,225	46,760	108,598	102,709	102,709
5505	Depreciation Expense	1,087,819					
	Total Debt Service & Contingency	<u>1,465,926</u>	<u>414,531</u>	<u>143,754</u>	<u>415,903</u>	<u>402,025</u>	<u>402,025</u>
5703	Vehicles & Heavy Equipment		25,000			15,000	15,000
5705	Capital Projects		104,000	14,424	14,424	85,000	85,000
	Total Capital Outlay	<u>0</u>	<u>129,000</u>	<u>14,424</u>	<u>14,424</u>	<u>100,000</u>	<u>100,000</u>
5903	Legal Cost Transfer	17,836	15,055	11,234	14,979	14,506	14,506
5905	Finance Cost Transfer	9,261	11,678	5,680	7,573	10,522	10,522
5909	General Government Transfer	27,656	30,806	23,447	31,263	27,093	27,093
5911	Engineering Cost Transfer	15,923	9,759	10,933	14,577	14,106	14,106
	Total Interfund Transfers	<u>70,676</u>	<u>67,298</u>	<u>51,294</u>	<u>68,392</u>	<u>66,227</u>	<u>66,227</u>
	Departmental Grand Total	<u>2,924,534</u>	<u>2,164,592</u>	<u>1,235,290</u>	<u>1,773,406</u>	<u>2,163,809</u>	<u>2,163,809</u>

Line Item Detail:

City of Live Oak  
Fund 13  
Department 1300 - Sewer Enterprise

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
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City of Live Oak  
Fund 05  
Capital Improvement Projects

Dept #	Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
<b>REVENUES</b>								
4301		Interfund City Hall Improvements Fund 33/21		80,000			80,000	80,000
4301		Interfund Poice Station Improvements Fund 17/34		125,000			125,000	125,000
4301		Interfund Fire Station Improvements Fund 35		75,000		125,000	75,000	75,000
4301		Downtown Reinvestment Plan	1,394	10,490		75,000	75,000	75,000
4601		Program Income Sutter County	11,635	500,000		421,762	700,000	700,000
4601		Downtown Reinvestment Plan	2,581	203,549	49,030	100,000	203,549	203,549
		TBD - Community / Youth Center		3,000,000			3,000,000	3,000,000
4301		Interfund Memorial Park Fund 21/30	7,865	75,000	58,404	65,000		
4301		Interfund Signs Fund 21	4,231					
4301		Interfund Bike/Ped Plan Fund 14/15					15,191	15,191
4301		interfund Rec Trail Segment 4 Fund	9,563	64,000	27,198	35,000	64,000	64,000
4601		LWCF Memorial Park		65,000	55,066	68,725		
4601		Bicycle/Ped/Trail Master Plan		50,000			113,000	113,000
4601		LWCF Rec Trail Segment 3		206,000	13,992	150,000	75,000	75,000
4601		BTA Rec Trail Segment 3		206,000	30,951	150,000	75,000	75,000
4601		SACOG Grant Trail Segment 4		491,000		85,000	491,000	491,000
4601		Live Oak Soccer Park Grant	3,824	1,850,000	73,817	250,000	2,250,000	2,250,000
4301		Interfund HSIP Elm St Signal Fund	264,428		493,418	745,099	231,809	231,809
4301		Interfund HSIP Elm St Signal Fund	53,905					
4301		Interfund Pennington West Broadway to Connecticut		285,000	9,947	15,000	285,000	285,000
4301		Interfund Highway 99 PSR Fund 14/15		37,000	15,475	75,000	40,000	40,000
4601		Highway 99 Project Study Report		63,000			810,000	810,000
4601		Pennington West Broadway to Coni	37,988	915,000			915,000	915,000
4601		HSIP Elm St Signal		250,000			100,000	100,000
4601		TBD - Pennington Road Widening		5,000,000			5,000,000	5,000,000
4601		TBD - Hwy 99 Widening Penn to Ash		3,000,000			3,000,000	3,000,000
4601		TBD - Storm Water Retention Basin		7,500,000			7,500,000	7,500,000
4601		TBD - Hwy 99 Drainage Improvements		1,500,000			1,500,000	1,500,000
<b>TOTAL CIP REVENUES</b>			<b>397,414</b>	<b>25,551,039</b>	<b>827,298</b>	<b>2,360,586</b>	<b>26,648,549</b>	<b>26,648,549</b>

City of Live Oak  
Fund 05  
Capital Improvement Projects

Dept #	Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
<b>EXPENDITURES</b>								
0500	7003	City Hall Improvements		80,000	127	5,000	80,000	80,000
	7006	Community / Youth Center		3,000,000			3,000,000	3,000,000
	7009	Police Substation Improvements	6,974	400,000	28,165	400,000	400,000	400,000
	7011	Fire Substation Improvements	4,661	300,000	21,399	300,000	400,000	400,000
	7012	Downtown Reinvestment Plan	14,637	214,039	39,007	100,000	203,549	203,549
		Total General Projects	<u>26,272</u>	<u>3,994,039</u>	<u>88,699</u>	<u>805,000</u>	<u>4,083,549</u>	<u>4,083,549</u>
0510	7106	City Signs	4,231					
	7110	Memorial Park Improvements	7,865	130,000	133,725	133,725		
	7111	Rec Trail Segment 3	10,744	412,000	58,395	300,000	150,000	150,000
	7112	Rec Trail Segment 4	9,563	555,000	35,692	100,000	555,000	555,000
	7113	Live Oak Soccer Park	15,192	1,850,000	163,459	250,000	2,250,000	2,250,000
	7114	Bicycle/Ped/Trails Master Plan		50,000			128,191	128,191
		Total Park Projects	<u>47,595</u>	<u>2,997,000</u>	<u>391,271</u>	<u>783,725</u>	<u>3,083,191</u>	<u>3,083,191</u>
0520	7202	Elm Street Traffic Signal	617,420	250,000	334,126	350,000	331,809	331,809
	7203	Pennington Road Widening		5,000,000			5,000,000	5,000,000
	7212	Hwy 99 Widening		3,000,000			3,000,000	3,000,000
	7214	Pennington West Broadway to Coni	37,988	1,200,000	9,947	15,000	1,200,000	1,200,000
	7215	Highway 99 Project Study Report		100,000	33,358	75,000	950,000	950,000
		Total Street Projects	<u>655,408</u>	<u>9,550,000</u>	<u>377,430</u>	<u>440,000</u>	<u>10,481,809</u>	<u>10,481,809</u>
0550	7401	Storm Water Retention Basin		7,500,000			7,500,000	7,500,000
	7402	Hwy 99 Drainage Improvements		1,500,000			1,500,000	1,500,000
		Total Storm Drain Projects	<u>0</u>	<u>9,000,000</u>	<u>0</u>	<u>0</u>	<u>9,000,000</u>	<u>9,000,000</u>
		<b>TOTAL CIP EXPENDITURES</b>	<u><u>729,274</u></u>	<u><u>25,541,039</u></u>	<u><u>857,400</u></u>	<u><u>2,028,725</u></u>	<u><u>26,648,549</u></u>	<u><u>26,648,549</u></u>

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

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
<b>REVENUES</b>							
4301	Interfund Transfer Pennington Water Main		110,000			110,000	110,000
4601	TBD - New Well		1,000,000			1,000,000	1,000,000
4601	TBD - Water Tank		3,000,000			3,000,000	3,000,000
4601	Water Main Pennington Rd West		550,000			550,000	550,000
	<b>TOTAL WATER CIP REVENUES</b>	<u>0</u>	<u>4,660,000</u>	<u>0</u>	<u>0</u>	<u>4,660,000</u>	<u>4,660,000</u>
<b>EXPENDITURES</b>							
7302	Water Tank East of Hwy 99		3,000,000			3,000,000	3,000,000
7305	Water Main Pennington Rd West		660,000			660,000	660,000
7306	New Well to Replace Well 5		1,000,000			1,000,000	1,000,000
	<b>Total Water Projects</b>	<u>0</u>	<u>4,660,000</u>	<u>0</u>	<u>0</u>	<u>4,660,000</u>	<u>4,660,000</u>
	<b>TOTAL WATER CIP EXPENDITUR</b>	<u>0</u>	<u>4,660,000</u>	<u>0</u>	<u>0</u>	<u>4,660,000</u>	<u>4,660,000</u>

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

Account #	Description	Actual Expenditure FY2012/2013	Adopted Budget FY 2013/2014	Actuals through April FY 2013/2014	Projected FY 2013/2014	City Manager Recommend FY 2014/2015	City Council Adopted FY 2014/2015
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**RESOLUTION 10 - 2014**

**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 RESOLVED** 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 18th day of June, 2014 by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

**APPROVED:**

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

**ATTEST:**

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

# CITY OF LIVE OAK

## INVESTMENT POLICY

Revised 6/2014

### 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.

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

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

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

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

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

**IV. Objectives**

**A. Investment Criteria:**

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

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

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

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

#### B. Market Rate of Return

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

## CITY OF LIVE OAK

### INVESTMENT POLICY

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#### C. Performance Standards

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

#### D. Diversification

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

#### E. Public Trust

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

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

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

**VI. Ethics and Conflict of Interest**

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

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

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

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

**VIII. Permitted Investment Instruments**

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

Investments may be made in the following instruments:

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

## CITY OF LIVE OAK

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interest.

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

### **IX Safekeeping of Securities**

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

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

**X Maximum Maturity**

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

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

**XI Ineligible Investments**

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

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

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

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

## **XII Reporting Requirements**

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

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

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

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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

## CITY OF LIVE OAK

### INVESTMENT POLICY

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

#### **XVI Risk Tolerance**

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

#### **GLOSSARY OF TERMS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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Revised 6/2014

**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.



CITY OF LIVE OAK

Revised 6/2014

**INVESTMENT POLICY**

**Permitted Investments**

**Table A**

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

CITY OF LIVE OAK

INVESTMENT POLICY

Revised 6/2014

	**	**		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 8 - 2014

**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 2014/2015 FISCAL YEAR**

WHEREAS, the City Manager has prepared and submitted to the City Council a proposed budget and budget policies for the 2014/2015 fiscal year, starting July 1, 2014; 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 2014/2015" said document as prepared by the City Manager, amended by the City Council, is hereby adopted for the Fiscal Year, commencing July 1, 2014.

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 2014/2015 fiscal year.

General Fund	\$ 2,563,811
Special Revenue Funds	13,591,037
Enterprise Funds	3,207,042
Capital Improvement Projects	<u>31,308,549</u>
Total Budget	<u>\$50,670,439</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 18<sup>th</sup> day of June, 2014, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

APPROVED:

Steve Alvarado, Mayor

ATTEST:

Melissa Dempsey, City Clerk

**RESOLUTION 9 - 2014**

**A RESOLUTION OF THE CITY OF LIVE OAK,  
COUNTY OF SUTTER, STATE OF CALIFORNIA,  
ESTABLISHING THE APPROPRIATIONS LIMIT FOR  
FISCAL YEAR 2014/2015 PURSUANT TO ARTICLE XIII B  
OF THE CALIFORNIA CONSTITUTION**

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

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

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

WHEREAS, the City Council of the City of Live Oak has calculated and determined that said appropriations limit for fiscal year 2013/2014 be established in the amount of \$4,085,773; and

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

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Live Oak determines that an appropriations limit in said amount is \$4,085,773 and the same is hereby established for said fiscal year 2014/2015.

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 18<sup>th</sup> day of June, 2014, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

APPROVED:

Steve Alvarado, Mayor

ATTEST:

Melissa Dempsey, City Clerk



Appropriation Limit  
Fiscal Year 2014/2015

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 1/1/2013	8,293	
Population 1/1/2014	8,481	
Percent Change 2013/2014	2.27	1.0227
Per Capita Personal Income		
California per Capita Personal Income		.9977
Growth Factor		
Population Change X Per Capita Change		
1.0227 X .9977 =		1.0203
Fiscal Year 2014/2015 Appropriation Limit Calculation		
Fiscal Year 2013/2014 Appropriation Limit		4,004,482
Growth Factor		1.0203
2014/2015 Appropriation Limit		<u>4,085,773</u>



Cost Allocation & Interfund Transfers  
FY 2014/2015

		Cost Allocation				Interfund	Interfund
		Transfer In	Transfer Out			Transfers In	Transfers Out
10	General Fund			10	General Fund		
	0000 4303 - Legal	62,000			1030 5911 - I/T	77,000	
	0000 4305 - Finance	44,200			1035 5911 - I/T	20,000	
	0000 4309 - Gen Govt	112,960			1040 5911 - I/T	20,000	
	0000 4311 - Engineering	32,147			1045 5913 - I/T	235,000	
10	1000 Council		2,074		1050 5913 - I/T	297,000	
	1005 Administration		3,399		1055 5913 - I/T	83,000	
	1010 Finance		3,028		0000 5901 - I/T		2,500
	1015 Community Development		6,375		0000 5901 - I/T		3,923
	1020 Building Inspection		4,578		0000 5901 - I/T		25,520
	1025 Engineering		1,574		0000 5901 - I/T		5,000
	1030 Parks		3,880		0000 5901 - I/T		10,000
	1035 Recreation		2,446	02	0000 4301 - I/T	10,000	
	1040 Pool		2,481				
	1045 Fire		12,231	05	0000 4301 - I/T	80,000	
	1050 Police		28,306		0000 4301 - I/T	125,000	
	1055 Animal Control		3,862		0000 4301 - I/T	75,000	
	1060 Attorney		1,168		0000 4301 - I/T	15,191	
09	0900 5903 - Legal		286		0000 4301 - I/T	64,000	
	5905 - Finance		208		0000 4301 - I/T	231,809	
	5909 - Gen Govt		534		0000 4301 - I/T	285,000	
12	1200 5903 - Legal		7,333		0000 4301 - I/T	40,000	
	5905 - Finance		5,319	06	0000 4301 - I/T	110,000	
	5909 - Gen Govt		13,695	09	0000 4301 - I/T	25,520	
	5911 - Engineering		7,130				



Cost Allocation & Interfund Transfers  
FY 2014/2015

		Cost Allocation				Interfund	Interfund
		Transfer In	Transfer Out			Transfers In	Transfers Out
				12	0000 4301 - I/T	84,500	
13	1300	5903 - Legal	14,506				
		5905 - Finance	10,522	14	0000 4301 - I/T	3,923	
		5909 - Gen Govt	27,087		1400 5901 - I/T		535,000
		5911 - Engineering	14,106				
				15	1500 5901 - I/T		37,000
14	1400	5903 - Legal	4,346				
		5905 - Finance	3,153	16	1600 5901 - I/T		7,000
		5909 - Gen Govt	8,118				
		5911 - Engineering	4,226	19	0000 4301 - I/T	2,500	
15	1500	5903 - Legal	6,875	21	2100 5901 - I/T		64,000
		5905 - Finance	4,987		2100 5913 - I/T		63,000
		5909 - Gen Govt	12,840				
		5911 - Engineering	6,685	22	2200 5913 - I/T		125,000
20	2000	5903 - Legal	436	23	2300 5913 - I/T		110,000
		5905 - Finance	316				
		5909 - Gen Govt	814	24	2400 5913 - I/T		290,000
21	2100	5903 - Legal	690	25	2500 5913 - I/T		20,000
		5905 - Finance	169				
		5909 - Gen Govt	1,288	27	2700 5911 - I/T		117,000
22	2200	5903 - Legal	908	33	3300 5901 - I/T		80,000
		5905 - Finance	658				
		5909 - Gen Govt	1,695	34	3400 5901 - I/T		125,000

# LIVE OAK

## Cost Allocation & Interfund Transfers FY 2014/2015

		Cost Allocation				Interfund	Interfund
		Transfer In	Transfer Out			Transfers In	Transfers Out
23	2300	5903 - Legal	817	35	3500	5901 - I/T	75,000
		5905 - Finance	593				
		5909 - Gen Govt	1,526	50	5000	5901 - I/T	194,500
24	2400	5903 - Legal	2,160	67	0000	4301 - I/T	105,000
		5905 - Finance	1,567				
		5909 - Gen Govt	4,035	90	9000	5901 - I/T	34,000
25	2500	5903 - Legal	149	91	9100	5901 - I/T	28,000
		5905 - Finance	108				
		5909 - Gen Govt	278	93	9300	5901 - I/T	25,000
26	2600	5903 - Legal	156	94	9400	5901 - I/T	13,000
		5905 - Finance	113				
		5909 - Gen Govt	292				
27	2700	5903 - Legal	955				
		5905 - Finance	693				
		5909 - Gen Govt	1,784				
28	2800	5903 - Legal	487				
		5905 - Finance	353				
		5909 - Gen Govt	909				
		<u>251,307</u>	<u>251,307</u>			<u>1,989,443</u>	<u>1,989,443</u>





**LIVE OAK**

Cost Allocation & Interfund Transfers  
FY 2014/2015

Cost Allocation  
Transfer In    Transfer Out

Interfund    Interfund  
Transfers In    Transfers Out

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POSITION ALLOCATION  
FISCAL YEAR 2014/2015

Permanent	Elected/Appointed	Permanent Part Time and/or Extra Help/Temporary
<u>Administration, Finance &amp; Grants:</u>		
City Manager	1	
Finance Director/Asst City Manager	1	
Financial Analyst - C	3	
Senior Administrative Assistant - C	1	
Senior Administrative Assistant or Admin Assistant - Financial Services or Admin Assistant - Public Services	2	
<u>Parks &amp; Recreation:</u>		
Parks & Recreation Director	1	
Facility Maintenance Worker - I / II / III	1	
<u>Engineering &amp; Public Works:</u>		
Public Works Director or Principal Engineer or Associate Engineer	1	
Public Works Facilities Manager/CPO	1	
Water Quality Control Operator or Facility Maintenance Worker - I / II / III	7	
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		8
<u>Parks &amp; Recreation:</u>		
Maintenance Worker		7
Administrative Assistant		6
Referees		25
Coaches/Instructors		25
Interns		4
<u>Pool:</u>		
Lifeguards		25
<u>Streets/Public Works:</u>		
Maintenance Worker		6
Administrative Assistant		2
<u>Planning:</u>		
Intern		1

# CITY OF LIVE OAK FISCAL YEAR 2014-2015 ANNUAL BUDGET

## BUDGET POLICIES

### INTRODUCTION

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

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

### DEFINITIONS

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

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

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

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

### GUIDING PRINCIPLES FOR BUDGET DEVELOPMENT

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

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

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

## **BUDGET ADMINISTRATION POLICIES**

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

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

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

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

### **2. Supplemental Appropriations**

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

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

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

4. General Fund Reserves

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

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

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

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

5. Special Purpose Designated Reserves

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **DESIGNATED EXPENDITURE AUTHORITY**

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

employees, community members, memorials, or other small purchases outside the scope of already budgeted expenditures. The City Manager is authorized to spend up to \$50 per purchase for such expenditures, not to exceed \$1,000 per year.

#### **HUMAN RESOURCES POLICIES**

1. City Council Personal Computer Use—A Councilmember may borrow a City-owned personal computer and accessories during his or her term of office for city business use.
2. City Council Cell Phone and Internet Service Reimbursement—In order to facilitate city business communication through the use of technology, Councilmembers shall be reimbursed at a rate of \$25 per month for cell phone service.
3. City Council Conference Attendance—The City Manager may approve expenditures for City Council members to attend conferences each fiscal year within the limits established in the annual Budget.
4. City Manager Professional Development—The City Manager is authorized to join professional organizations and attend professional conferences as stated in his/her employment contract and within the limits of funds appropriated in the annual Budget and subject to the city's adopted travel and meal reimbursement policy.
5. City Council Business Expense—Each member of the City Council may seek reimbursement for normal business expenses for participation in events and activities directly resulting from service on the City Council (e.g. attending meetings as the designated representative of the Council or attendance at major community events expected to further goodwill between the City and various segments of the community) within the limits established in the annual Budget.
6. Employee Professional Development—The City Manager is authorized to approve membership in professional organizations and attendance at professional conferences for city employees where such membership or training is in the best interests of the city, is within the limits of funds appropriated in the annual Budget and is subject to the city's adopted travel and meal reimbursement policies.
7. Employee Cell Phone Reimbursement-Employees may elect to utilize a City cell phone to conduct City business or elect to receive reimbursement of \$25 per month for full-time status employees or \$12 per month for part-time status employees for use of their personal cell phones to conduct City business.

#### **FINANCIAL ADMINISTRATION POLICIES**

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

#### Liability:

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

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

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

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

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

#### Workers’ Compensation:

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

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

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

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

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

SCORE consults with Legal Counsel on all claims and settlements.