



Fiscal Year 2019-2020

Adopted Budget

July 17, 2019

Elected Officials

Mayor

Vice-Mayor

Councilmember

Councilmember

Councilmember

Lakhvir S. Ghag

Bob Woten

Luis Hernandez

J.R. Thiara

Aleksandar M. Tica

Submitted by

Interim City Manager

Finance Director (Consultant)

Aaron Palmer

Joe Aguilar



Proposed Budget

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Summaries and Recap

**Fund Balance Summary By Fund
Fiscal Year 2019-20**



Fund #	Fund Name	Projected Fund Balance 6/30/2019	Estimated Revenues FY2019-20	Resources Available FY2019-20	Adopted Budget FY2019-20	Estimated Fund Balance 6/30/2020
10	General Fund	\$ 4,940,052	\$ 3,866,600	\$ 8,806,652	\$ 4,051,462	\$ 4,755,190
12	*Water Enterprise	233,184	925,400	1,158,584	1,062,690	95,894
13	*Sewer Enterprise	3,666,933	2,396,200	6,063,133	3,042,300	3,020,833
14	Streets - Gas Tax	578,857	379,600	958,457	370,100	588,357
15	TDA Transportation Tax	1,194,613	416,300	1,610,913	813,800	797,113
05	Capital Project Fund	357,207	0	357,207	0	357,207
16	Traffic Safety	1	0	1	0	1
17	COPS	379,509	103,500	483,009	163,100	319,909
18	Sidewalk Improvement	17,701	300	18,001	17,500	501
20	Street Lighting	111,783	59,800	171,583	169,500	2,083
21	CFD 92-1 Mello Roos	181,562	135,600	317,162	135,300	181,862
22	Fire Assessment	5,853	118,000	123,853	119,200	4,653
23	Fire CFD 2004-1	(2,017)	97,000	94,983	98,300	(3,317)
24	Police CFD 2004-1	2,830	294,100	296,930	281,000	15,930
25	Animal Control CFD 2004-1	323	16,400	16,723	15,700	1,023
26	Street Lighting CFD 2004-1	(14,088)	17,800	3,712	35,700	(31,988)
27	Rec/Pool CFD 2004-1	12,800	119,000	131,800	119,000	12,800
28	Drainage CFD 2004-1	115,871	16,900	132,771	121,200	11,571
30	Parks AB1600	43,199	59,100	102,299	43,000	59,299
31	Community Ctr AB1600	205,567	17,300	222,867	205,000	17,867
32	Gov't Serv PW AB1600	11,087	11,400	22,487	11,000	11,487
33	Gen Gov't AB1600	327,686	14,600	342,286	328,200	14,086
34	Police AB1600	151,736	12,600	164,336	151,000	13,336
35	Fire AB1600	101,893	30,900	132,793	101,000	31,793
36	Roads/Signals AB1600	53,756	66,300	120,056	54,200	65,856
39	Flood Control AB1600	2,022	0	2,022	2,022	0
40	State Grant Fund	0	0	0	0	0
50	Water Connection Fees	80,028	52,900	132,928	78,000	54,928
51	Sewer Connection Fees	1,494	60,800	62,294	60,000	2,294
52	Drainage Connection Fees	(55,997)	34,100	(21,897)	34,100	(55,997)
67	13-CDBG-8933	80,380	5,350,000	5,430,380	5,350,000	80,380
84	11-HOME-7661 OOR & FTHE	0	0	0	0	0
85	13-HOME Maple Park Phase	(3,963)	0	(3,963)	0	(3,963)
90	CDBG HR Program Income	65,794	58,000	123,794	58,000	65,794
92	HOME Program Income	355,185	50,000	405,185	355,000	50,185
		\$ 13,202,841	\$ 14,780,500	\$ 27,983,341	\$ 17,446,374	\$ 10,536,967

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



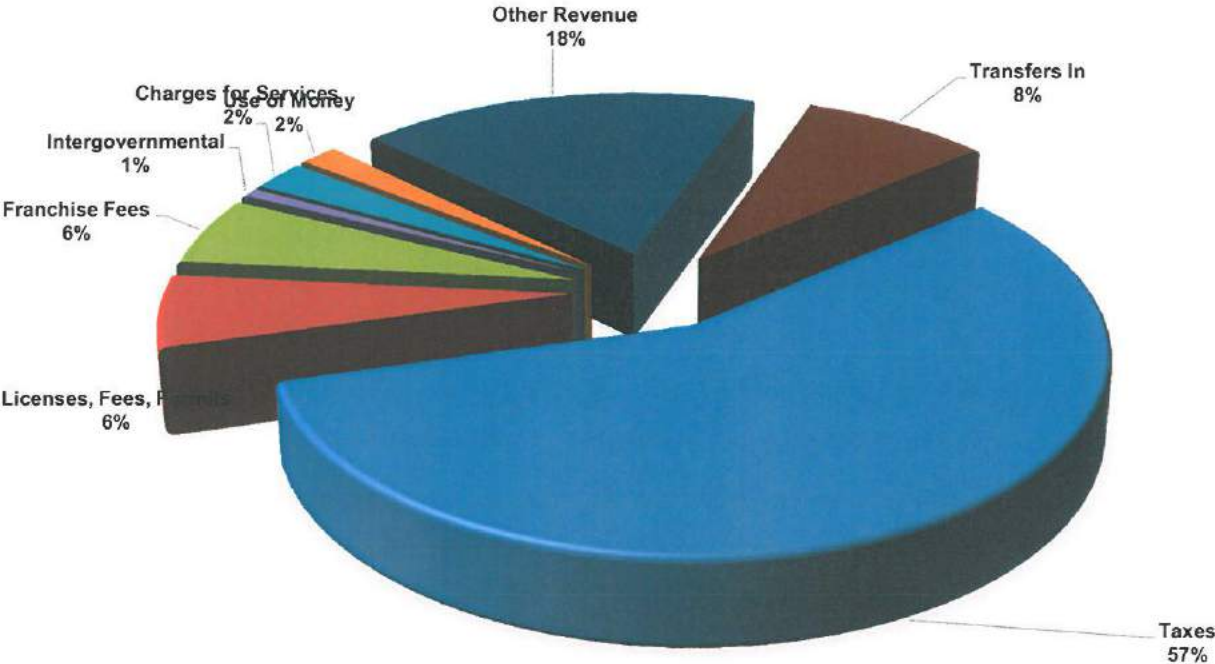
General Fund Departments



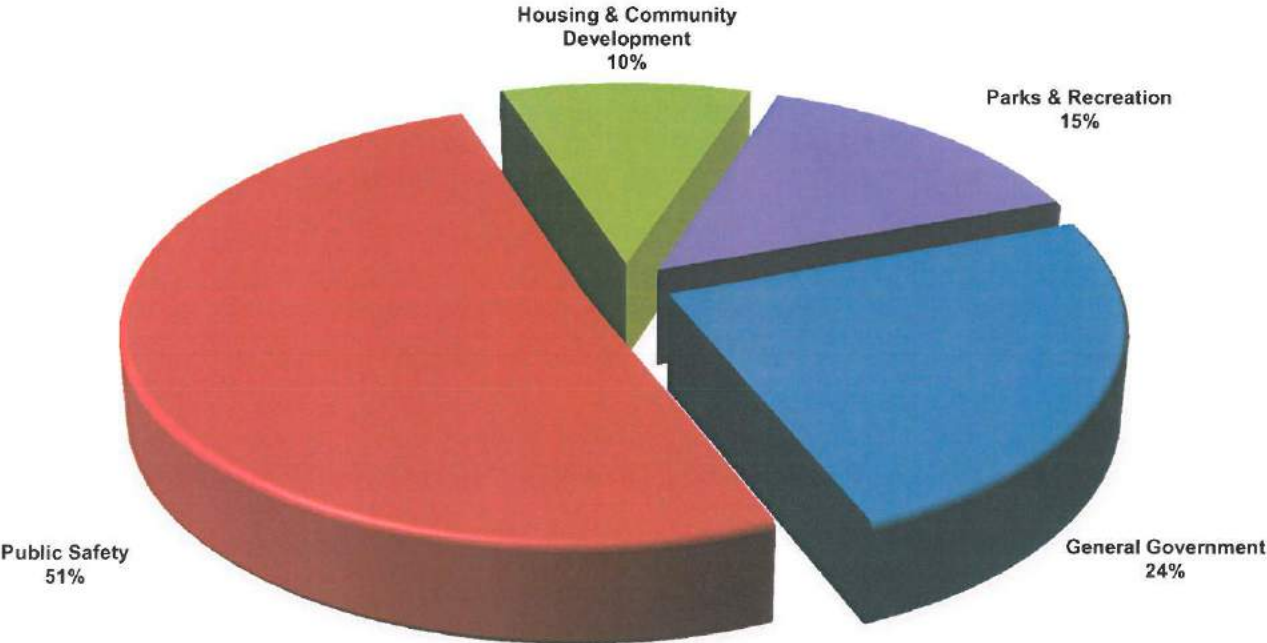
**City of Live Oak
General Fund 10
Budget Fiscal Year 2019-20**

Dept #	Department	Actual Expenditure FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru FY 2018-19	Projected FY 2018-19	Adopted Budget FY 2019-20
1000	City Council	111,929	131,800	74,047	111,200	102,200
1005	Administration	350,177	307,100	298,159	312,181	256,200
1010	Finance Services	202,201	203,300	151,199	200,400	268,100
1060	City Attorney	71,976	71,800	43,780	61,800	65,400
1065	Economic Development	27,293	542,700	12,080	27,800	527,800
1045	Fire Services	462,408	594,862	1,075,153	1,204,400	641,462
1050	Police Services	625,201	792,100	208,771	669,100	735,200
1055	Animal Control Services	85,155	104,600	64,905	103,500	99,800
1015	Community Development	241,941	292,000	149,138	195,600	355,300
1020	Building Inspection	187,369	233,500	141,924	182,500	167,800
1025	Engineering	22,605	46,000	7,721	10,300	16,700
1030	Parks Operations	195,410	204,500	120,392	184,300	339,800
1035	Recreation Services	261,815	205,700	180,699	175,300	319,600
1040	Pool Operations	84,284	135,400	58,804	90,600	100,700
1032	Facility Maintenance	102,455	55,400	51,135	66,100	55,400
	Subtotals	3,032,218	3,920,762	2,637,906	3,595,081	4,051,462
	Total General Fund Revenues	3,393,292	3,663,848	2,153,482	3,526,053	3,866,600
	Revenues Over Expenditures	361,074	(256,914)	(484,424)	(69,028)	(184,862)

City of Live Oak General Fund Revenues Fiscal Year 2019-20



City of Live Oak General Fund Expenditures Fiscal Year 2019-20



City of Live Oak
General Fund 10
Revenue Estimates



Description	Actual Revenues FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru March FY 2018-19	Projected Thru Jun FY 2018-19	Adopted Budget FY 2019-20
GENERAL FUND REVENUES					
4101 Secured Property Taxes	599,147	640,500	361,879	643,900	750,400
4103 Unsecured Property Taxes	35,271	36,000	26,166	36,000	36,700
4107 Homeowners Exemption	6,937	10,600	3,454	6,900	7,200
4111 Property Tax In Lieu Veh Fees	828,758	861,908	444,717	889,400	889,400
4113 General Sales and Use Tax	326,906	365,000	226,568	388,400	407,000
4115 Prop 172 Sales Tax	31,761	32,240	19,563	37,300	39,200
4117 Prop Tax In Lieu Sales Tax	0	0	0	0	0
4119 Prior Year Taxes	0	0	0	259,729	0
4120 Property Tax Other	18,221	29,000	0	26,321	29,000
4137 Excise Tax	42,378	117,000	132,223	176,300	36,000
Total Taxes	1,889,378	2,092,248	1,214,570	2,464,250	2,194,900
4131 Business License	34,983	41,000	33,635	42,000	42,000
4132 State Required Fees	541	1,000	809	1,100	1,700
4134 Plan Check, Eng & Planning	39,752	40,800	64	100	100
4135 Building Permit Fees	98,472	185,000	177,672	236,900	115,000
4136 Plan Review Fees Building	34,213	38,000	35,659	47,500	52,000
4139 SMIP Fees	(3)	0	611	200	0
4140 CA Bldg Standards Commission	47	0	254	100	0
4141 Plan Retention Fees	4,474	4,900	1,700	2,300	2,300
4143 Variance Use Permit Fees	11,585	14,000	13,153	17,500	16,000
4145 Code Enforcement Fees	-	4,000	0	0	2,000
Total Licenses, Fees, Permits	224,064	328,700	263,557	347,700	231,100
4147 PG&E Franchise Fee	63,197	64,500	0	64,500	65,800
4149 Cable TV Franchise Fee	50,276	52,400	35,084	46,800	47,700
4151 Recology Franchise	85,581	83,700	45,725	91,400	93,200
4152 Recology General Maint.	0	0	0	0	10,500
Total Franchise Fees	199,054	200,600	80,809	202,700	217,200
4119 Property Transfer Tax	13,965	18,000	9,555	17,000	18,000
4123 VLF Motor Vehicle In Lieu	4,969	4,900	4,215	4,200	4,300
4125 State Mandated Cost Reimb	1	1,000	0	0	500
4127 Vehicle Code Fines	462	600	1,123	1,500	5,000
4129 Fish and Game	334	0	0	0	0
Total Intergovernmental	19,731	24,500	14,893	22,700	27,800



**CITY OF LIVE OAK
CITY COUNCIL #1000**

MISSION

To adopt legislation, provide direction to the administration of the City and promote the best interests of the community locally and with other governmental agencies

SERVICES

The voters elect the City Council to serve as the policy-making board of the City. The Live Oak City Council has five members, including the Mayor. Council members are elected at large and serve four year terms. The Mayor and Vice-Mayor are elected by the City Council to serve one year terms. The City Council acts upon all legislative matters concerning the City, approving and adopting ordinances, resolutions, contracts, and other matters requiring overall policy decisions and leadership. The City Council appoints the City Manager and City Attorney, who report to the Council. The Council also appoints various commissions, boards, and advisory committees.

LOOKING AHEAD to FY 2019-2020, the Council will focus on several initiatives, including:

- Undergrounding of PG&E electric utilities along the 99 Highway Corridor
- Relocation of city utilities in and around the 99 Highway Corridor
- Completion of new water main westward from Highway 99
- Road reconstruction of Pennington Road from Broadway to Connecticut
- Consideration of disposing surplus land and purchasing land along the highway corridor
- Rehabilitation of the 'P' Street sewer lift station

Budget Recap	Actual Expenditure FY 2017-18	Adopted Budget FY 2018-19	Adopted Budget FY 2019-20
<u>Spending Category</u>			
Salaries & Benefits	\$ 89,502	\$ 91,400	\$ 61,200
Services & Supplies	19,285	35,700	36,700
Capital Outlay	0	0	0
Debt & Contingencies	0	0	0
Transfers	3,142	4,700	4,300
Total	\$ 111,929	\$ 131,800	\$ 102,200

City Information	2017	2018	2019
Population	8,636	8,781	8,840
Assessed Valuation	\$357,386,873	\$374,879,041	\$401,382,023

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



Acct #	Description	Actual Expenditure FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru March FY 2018-19	Projected FY 2018-19	Adopted Budget FY 2019-20
5001	Salaries Elected <i>80% of 5 members</i>	\$ 17,648	\$ 17,500	\$ 11,231	\$ 15,000	\$ 19,000
5003	Salaries Permanent	0	0	875	0	0
5013	Social Security	607	1,100	541	700	1,200
5015	Medicare	142	300	126	200	300
5019	Workers Compensation	683	800	453	600	800
5021	CalPers City employer rate	1,683	1,600	1,155	1,500	1,100
5023	CalPers Employee rate paid by City	840	800	467	600	600
5025	Health Insurance	63,317	65,400	33,981	45,300	33,400
5027	Dental Insurance	3,310	2,700	2,070	2,800	3,400
5029	Vision Insurance	607	500	455	600	700
5031	Life Insurance	666	700	499	700	700
	Total Salaries & Benefits	89,502	91,400	51,853	68,000	61,200
5319	Small Tools and Equipment <i>\$600 IPADS repairs and replacements</i>	0	1,300	2,105	2,600	1,500
5323	Communications <i>\$14,000 Accela license council meetings \$1,500 cell phones 5 members \$25/Mo \$2,400 data ipads 5 members \$38/mo \$1,100 misc licenses/annual fees</i>	4,569	18,600	3,146	18,700	19,300
5331	Travel, Lodging & Meals <i>\$1,000 per Councilmember \$400 mileage reimbursements</i>	3,436	5,400	4,412	5,900	5,400
5335	Professional Development <i>\$1000 per Councilmember</i>	6,558	5,000	4,750	6,300	5,000
5341	Professional Services <i>\$1,300 tech services agrmt \$1,000 misc services and allocations</i>	1,832	2,300	1,415	1,900	2,300
5343	Liability Insurance	2,871	3,000	3,025	3,100	3,100
5349	Fidelity Insurance	19	100	19	0	100
	Total Services and Supplies	19,285	35,700	18,872	38,500	36,700
5903	Legal Cost Transfer	899	1,300	692	1,300	900
5905	Finance Cost Transfer	1,323	2,000	1,294	2,000	1,700
5909	General Government Transfer	920	1,400	1,337	1,400	1,700
	Total Interfund Transfers	3,142	4,700	3,323	4,700	4,300
	Departmental Grand Total	\$ 111,929	\$ 131,800	\$ 74,047	\$ 111,200	\$ 102,200



**CITY OF LIVE OAK
ADMINISTRATION 1005**

MISSION

To provide leadership and supervision to the organization to carry out the City Council's policies and priorities in the most equitable, effective and efficient manner that benefits the community. The Office provides professional management guidance to the organization, the City Council and citizens.

SERVICES

The City Manager is responsible for the day-to-day administration and operation of City government including ultimate responsibility for Public Safety, Community Development, City Clerk, Human Resources, Finance, Parks and Recreation, and Public Works. The City Manager reports directly to the City Council and provides administrative direction to department heads based on Council goals and priorities. Responsibilities of the department include:

- With support of the Finance Department, prepare the City's annual Operating and Capital Improvement Budget;
- Attend to personnel matters;
- Execute and administer agreements and contracts;
- Oversee preparation and distribution of Council agendas and packets;
- Coordinate and collaborate with the Council to initiate new policies, address policy and program issues, and respond to community concerns;
- Oversee the effective and efficient administration and operation of all City Departments; and
- Adopt and implement organizational policies that facilitate the effective and efficient operation of the overall organization.

LOOKING AHEAD to FY 2019-2020

This next year, the will focus on several initiatives, including:

- Completing the undergrounding of PG&E electric utilities along the 99 Highway Corridor
- Relocating city utilities in and around the 99 Highway Corridor
- Completing Well #7 and accompanying filtration system
- Completion of new water main westward from Highway 99
- Road reconstruction of Pennington Road from Broadway to Connecticut
- Consideration of disposing surplus land and purchasing land along the highway corridor
- Rehabilitation of the 'P' Street sewer lift station
- Complete the hiring of full-time personnel so that the City can have a full contingent of staffing after several years of vacant positions



Budget Recap

<u>Spending Category</u>	Actual Expenditure FY 2017-18	Adopted Budget FY 2018-19	Adopted Budget FY 2019-20
Salaries & Benefits	\$ 236,712	\$ 180,000	\$ 153,900
Services & Supplies	109,212	121,000	97,300
Capital Outlay	0	0	0
Debt & Contingencies	0	0	0
Transfers	4,252	6,100	5,000
Total	\$ 350,176	\$ 307,100	\$ 256,200

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



Acct #	Description	Actual Expenditure FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru March FY 2018-19	Projected FY 2018-19	Adopted Budget FY 2019-20
5003	Salaries Permanent	\$ 184,367	\$ 118,500	\$ 43,407	\$ 56,400	\$ 107,400
5005	Part-Time Wages	770	15,000	5,661	5,661	0
5006	Outsource Personnel	0	0	140,059	106,000	0
5011	Car Allowance	2,146	2,600	238	300	200
5013	Social Security	8,396	6,300	3,245	4,200	6,500
5015	Medicare	2,684	1,700	759	1,000	1,500
5017	Unemployment Insurance	1,306	600	785	1,000	800
5019	Workers Compensation	2,918	5,000	3,011	3,900	4,400
5021	CalPers City employer rate	10,661	9,700	2,732	3,600	7,100
5023	CalPers Employee rate paid by City	3,607	4,700	0	0	0
5025	Health Insurance	18,221	14,000	9,185	11,900	23,900
5027	Dental Insurance	1,133	1,400	40	100	1,500
5029	Vision Insurance	212	300	58	100	300
5031	Life Insurance	292	200	160	200	300
	Total Salaries & Benefits	236,712	180,000	209,340	194,361	153,900
5301	Office Supplies	3,853	3,900	2,463	3,300	3,400
5303	Operating Supplies	1,633	1,200	493	600	600
5309	Safety Items	202	300	1,109	1,300	500
5311	Repair & Maintenance	29	1,000	184	200	200
5313	Repair & Maint Buildings	0	1,000	0	0	0
5317	Maint & Service Contracts	0	300	0	0	0
5319	Small Tools and Equipment	2,825	2,000	2,046	2,300	2,000
5321	Rents & Leases	9,662	8,900	8,066	10,800	11,500
	<i>Copier - \$400/mo</i>					
	<i>Usage - \$550/mo (avg)</i>					
	<i>Other - \$100/mo</i>					
5323	Communications	4,506	4,600	4,270	4,800	4,800
5325	Advertising	5,341	4,100	2,564	3,000	3,100
5327	Postage	3,857	3,900	964	1,200	1,200
5329	Printing & Copying	490	500	338	400	400
5331	Travel, Lodging & Meals	4,257	3,500	3,231	3,300	3,400
5333	Dues & Subscriptions	17,122	13,000	4,839	12,500	13,000
5335	Professional Development	5,931	6,500	1,872	2,200	4,000
5337	Licenses & Permits	860	900	255	300	300
5341	Professional Services	41,607	53,000	38,972	52,000	35,000
	<i>\$20,000 City-Wide Strategy Svcs</i>					
	<i>\$10,000 Human Resource outsourcing</i>					
5343	Liability Insurance	5,289	5,500	5,570	5,600	5,800
5345	Property & Equip Insurance	1,690	1,800	4,509	4,510	4,600
5353	Special Departmental Expense	-	5,000	3,406	3,410	3,500
	<i>\$5,000 consolidated election costs</i>					
5349	Fidelity Insurance	57	100	0	0	0
	Total Services/Supplies	109,212	121,000	85,150	111,720	97,300
5903	Legal Cost Transfer	1,700	2,400	1,278	2,400	1,800
5905	Finance Cost Transfer	2,552	3,700	2,391	3,700	3,200
	Total Interfund Transfers	4,252	6,100	3,669	6,100	5,000
	Departmental Grand Total	\$ 350,177	\$ 307,100	\$ 298,159	\$ 312,181	\$ 256,200

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



Acct #	Description	Actual Expenditure FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru FY 2018-19	Projected FY 2018-19	Adopted Budget FY 2019-20
5003	Salaries Permanent	\$ 10,474	\$ 21,000	\$ 7,823	\$ 10,200	\$ 46,300
5005	Salaries Extra Help	9,707	0	8,552	8,600	1,600
5011	Car Allowance	121	100	80	100	200
5013	Social Security	1,201	1,300	1,028	1,300	2,900
5015	Medicare	281	300	240	300	700
5017	Unemployment Insurance	174	200	174	200	300
5019	Workers Compensation	748	900	521	700	2,000
5020	CalPERS Unfunded Liability <i>\$172,000, 35% to Gen Fund</i>	46,817	53,700	40,239	52,300	60,200
5021	CalPers City employer rate	2,356	2,300	1,560	2,000	5,400
5023	CalPers Employee rate paid by City	669	700	517	700	1,900
5025	Health Insurance	8,317	7,900	7,747	10,100	17,500
5027	Dental Insurance	372	400	409	500	1,000
5029	Vision Insurance	74	100	90	100	200
5031	Life Insurance	66	100	77	100	100
	Total Salaries & Benefits	81,375	89,000	69,057	87,200	140,300
5301	Office Supplies	882	700	795	900	900
5317	Maintenance & Service Contract <i>\$2,100 Core Financials</i> <i>\$1,600 Payroll software</i> <i>\$1,600 Bus Lic software</i> <i>\$2,800 misc contracts</i>	6,056	10,000	8,682	9,200	9,500
5319	Small Tools and Equipment	252	1,000	-	500	500
5323	Communications	5,538	5,500	279	400	400
5325	Advertising	480	500	287	400	400
5329	Printing & Copying	125	700	910	1,100	1,100
5333	Dues & Subscriptions	435	500	435	600	600
5335	Professional Development	0	0	170	200	200
5341	Professional Services <i>\$73,000 accounting services 40%</i> <i>\$9,000 audit expenses 20%</i> <i>\$5,500 HdL Property Tax</i> <i>\$3,600 HdL Sales Tax</i> <i>\$5,000 miscellaneous</i>	94,878	84,200	58,714	85,500	97,000
5343	Liability Insurance	1,017	1,100	1,072	1,100	1,100
5349	Fidelity Insurance	48	100	48	100	100
5353	Special Departmental Expense <i>\$3,000 CalPers actuarial charges</i> <i>\$5,000 bank service charges</i>	8,566	6,000	7,778	9,200	9,200
	Total Services and Supplies	118,277	110,300	79,169	109,200	121,000
5903	Legal Cost Transfer	1,261	2,000	1,064	2,000	2,400
5909	General Government Transfer	1,288	2,000	1,909	2,000	4,400
	Total Interfund Transfers	2,549	4,000	2,973	4,000	6,800
	Departmental Grand Total	\$ 202,201	\$ 203,300	\$ 151,199	\$ 200,400	\$ 268,100



**CITY OF LIVE OAK
CITY ATTORNEY 1060**

MISSION

The City Attorney serves as the primary legal advisor to the City Council and provides legal assistance and support to the City staff. The office of the City Attorney’s mission is to advance the City’s and Community’s welfare in the interests of equality, justice and fairness by:

- Providing high level legal representation that is ethical, efficient and cost effective;
- Advising City officials and staff;
- Providing timely and comprehensive assistance and;
- Representing the City and its employees vigorously and fairly.

SERVICES

The City Attorney represents and advises the City Council, City Manager, Boards and Commissions, and Department Heads. The City Attorney prepares legal opinions, ordinances, resolutions, contracts, and other documents requested by Council and Management. The City Attorney investigates and defends claims against the City and resolves them as authorized by the City Council. With the approval of the Council, the City Attorney may initiate litigation to enforce the City’s rights or to protect the public health, safety or welfare.

Budget Recap	Actual	Adopted	Adopted
8	Expenditure	Budget	Budget
<u>Spending Category</u>	FY 2017-18	FY 2018-19	FY 2019-20
Salaries & Benefits	\$ 0	\$ 0	\$ 0
Services & Supplies	70,937	70,000	63,000
Capital Outlay	0	0	0
Debt & Contingencies	0	0	0
Transfers	1,039	1,800	2,400
Total	\$ 71,976	\$ 71,800	\$ 65,400

City of Live Oak
 General Fund 10
 Departmental Expenditures 1060 - Attorney



Acct #	Description	Actual Expenditure FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru FY 2018-19	Projected FY 2018-19	Adopted Budget FY 2019-20
5341	Professional Services	\$ 70,937	\$ 70,000	\$ 42,400	\$ 60,000	\$ 63,000
	<i>\$48,000 retainer</i>					
	Total Services and Supplies	70,937	70,000	42,400	60,000	63,000
5905	Finance Cost Transfer	613	1,100	712	1,100	1,200
5909	General Government Transfer	426	700	668	700	1,200
	Total Interfund Transfers	1,039	1,800	1,380	1,800	2,400
	Departmental Grand Total	\$ 71,976	\$ 71,800	\$ 43,780	\$ 61,800	\$ 65,400

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



Acct #	Description	Actual Expenditure FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru FY 2018-19	Projected FY 2018-19	Adopted Budget FY 2019-20
5313	Repair & Maint Buildings	\$ 215	0	0	0	0
5337	Licenses & Permits	783	1,000	783	1,000	1,000
5341	Professional Services <i>\$10K Mural Projects</i>	26,295	35,000	5,000	20,000	10,000
5345	Property & Equip Insurance	0	5,700	6,297	6,300	6,300
5353	Special Dept Expense <i>\$10K Chamber of Commerce</i>	0	1,000	-	500	10,500
	Total Services and Supplies	27,293	42,700	12,080	27,800	27,800
5703	Land Purchases <i>To acquire parcels on highway corridor</i>	0	500,000	0	0	500,000
	Total Capital Outlay	0	500,000	0	0	500,000
	Departmental Grand Total	\$ 27,293	\$ 542,700	\$ 12,080	\$ 27,800	\$ 527,800

City of Live Oak
 General Fund 10
 Departmental Expenditures 1045 - Fire



Acct #	Description	Actual Expenditure FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru FY 2018-19	Projected FY 2018-19	Adopted Budget FY 2019-20
5313	Repair & Maint Buildings	\$ 35,026	\$ 2,700	\$ 19,399	\$ 25,900	\$ 15,000
5337	Licenses & Permits	790	1,100	779	1,000	1,000
5339	Utilities	0	2,600	0	0	0
5341	Professional Services <i>\$656,891 annual contract</i>	658,097	684,800	492,660	656,900	684,800
5345	Property & Equip Insurance	1,943	2,100	13,918	18,600	19,200
	Total Services and Supplies	695,856	693,300	526,757	702,400	720,000
5501	Principal	0	70,532	70,532	70,500	73,050
5503	Interest <i>1st year Type I fire engine lease</i>	0	19,630	19,630	19,600	17,112
	Total Debt & Contingency	0	90,162	90,162	90,100	90,162
5703	Vehicles and Heavy Equip	0	0	600,457	600,500	5,000
	Total Capital Outlay	0	0	600,457	600,500	5,000
5903	Legal Cost Transfer	3,308	4,700	2,501	4,700	7,100
5905	Finance Cost Transfer	4,866	7,100	4,592	7,100	12,500
5909	General Govt Transfer	3,378	4,800	4,584	4,800	12,600
5913	Public Safety Contra Expense	(245,000)	(205,200)	(153,900)	(205,200)	(205,900)
	Total Interfund Transfers	(233,448)	(188,600)	(142,223)	(188,600)	(173,700)
	Departmental Grand Total	\$ 462,408	\$ 594,862	\$ 1,075,153	\$ 1,204,400	\$ 641,462

5913: Includes \$113,100 from Fund 22 Fire Assessments and \$92,800 Fund 23 CFD 2004-1

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



Acct #	Description	Actual Expenditure FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru FY 2018-19	Projected FY 2018-19	Adopted Budget FY 2019-20
5313	Repair & Maint Buildings <i>\$1,500 facilities, keys, shelves, etc</i>	\$ 969	\$ 1,300	\$ 4,339	\$ 5,800	\$ 6,000
5323	Communications <i>\$4,600 phones</i>	4,671	5,100	3,785	5,000	5,200
5337	Licenses & Permits	457	500	457	600	600
5339	Utilities	7,539	3,500	4,747	6,300	6,500
5341	Professional Services <i>Patrol Serv 80% share Lieutenant 100% \$6,000 K9 expenses</i>	894,843	1,005,300	358,691	865,000	950,000
5345	Property & Equip Insurance	1,943	2,100	2,130	2,100	2,200
5353	Special Dept Expense	459	600	0	0	300
	Total Services and Supplies	910,881	1,018,400	374,149	884,800	970,800
5903	Legal Cost Transfer	6,108	5,800	3,085	5,800	9,900
5905	Finance Cost Transfer	8,980	8,900	5,756	8,900	17,500
5909	General Govt Transfer	6,232	6,000	5,731	6,000	17,800
5913	Public Safety Contra Expense	(307,000)	(247,000)	(179,950)	(236,400)	(280,800)
	Total Interfund Transfers	(285,680)	(226,300)	(165,378)	(215,700)	(235,600)
	Department Grand Total	\$ 625,201	\$ 792,100	\$ 208,771	\$ 669,100	\$ 735,200

5913: Includes \$280,800 from Fund 24 CFD 2004-1

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



Acct #	Description	Actual Expenditure FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru FY 2018-19	Projected FY 2018-19	Adopted Budget FY 2019-20
5341	Professional Services	\$ 95,916	\$ 103,500	\$ 50,274	\$ 103,000	\$ 111,000
5353	Special Dept Expense	0	0	0	0	0
	Total Services/Supplies	95,916	103,500	50,274	103,000	111,000
5501	Principal	54,146	53,000	52,882	52,900	52,900
5503	Interest Expense	5,952	6,800	5,592	5,600	1,000
	Total Debt & Contingency	60,098	59,800	58,475	58,500	53,900
5903	Legal Cost Transfer	612	1,000	531	1,000	700
5905	Finance Cost Transfer	902	1,500	970	1,500	1,200
5909	General Govt Transfer	627	1,000	955	1,000	1,200
5913	Public Safety Contra Expense	(73,000)	(62,200)	(46,300)	(61,500)	(68,200)
	Total Interfund Transfers	(70,859)	(58,700)	(43,844)	(58,000)	(65,100)
	Departmental Grand Total	\$ 85,155	\$ 104,600	\$ 64,905	\$ 103,500	\$ 99,800

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

5913: Includes \$15,200 from Fund 25 CFD 2004-1 for annual services



COMMUNITY DEVELOPMENT 1015

MISSION

To ensure balanced land use, orderly development, protection of public health and safety, and conservation of environmental resources

SERVICES

The Community Development Department provides professional guidance and technical assistance to the City Council, Planning Commission and the public. The department is responsible for preparing, amending, maintaining, and implementing policies and regulations contained in the City's General Plan, Housing Element, Zoning Regulations, other planning related ordinances, and Building Code. The department's responsibilities include:

- Assist residents and applicants in understanding land use and building regulations;
- Maintain planning and building related ordinances by preparing and proposing amendments as necessary;
- Maintain and report demographic and housing data as required to other agencies including the California Department of Housing and Community Development (HCD), Department of Finance, and Sacramento Area Council of Governments (SACOG).
- Evaluate development proposals, prepare and present reports, develop and draft recommendations, conditions of approval, and findings for review by the City Planning Commission and the City Council;
- Evaluate and process amendments to approved projects
- Review applications and issue other licenses and permits as required

Budget Recap

<u>Spending Category</u>	Actual Expenditure FY 2017-18	Adopted Budget FY 2018-19	Adopted Budget FY 2019-20
Salaries & Benefits	\$ 157,647	\$ 166,400	\$ 232,900
Services & Supplies	78,340	117,400	107,900
Capital Outlay	0	0	0
Debt & Contingencies	0	0	0
Transfers	5,954	8,200	14,500
Total	\$ 241,941	\$ 292,000	\$ 355,300

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



Acct #	Description	Actual Expenditure FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru FY 2018-19	Projected FY 2018-19	Adopted Budget FY 2019-20
5003	Salaries Permanent	\$ 110,549	\$ 115,200	\$ 45,887	\$ 59,700	\$ 161,600
5011	Car Allowance	713	1,000	35	-	100
5013	Social Security	6,532	6,800	3,570	4,600	9,900
5015	Medicare	1,813	1,700	835	1,100	2,300
5017	Unemployment Insurance	521	600	369	500	1,000
5019	Workers Compensation	4,356	5,300	3,087	4,000	9,400
5021	CalPers City employer rate	11,316	11,400	7,043	9,200	19,300
5023	CalPers Employee rate paid by City	6,736	7,400	4,202	5,500	7,200
5025	Health Insurance	13,730	15,600	6,668	8,700	20,700
5027	Dental Insurance	1,006	1,000	526	700	1,000
5029	Vision Insurance	179	200	102	100	200
5031	Life Insurance	196	200	120	200	200
	Total Salaries & Benefits	157,647	166,400	72,443	94,300	232,900
5303	Operating Supplies	63	200	-	100	200
5317	Maint & Service Contracts	4,063	3,800	818	1,500	1,500
5323	Communications	1,006	800	279	400	400
5325	Advertising	4,534	2,700	2,427	2,800	2,900
5329	Printing & Copying	22	0	0	0	0
5333	Dues & Subscriptions	-	300	0	100	200
5335	Professional Development	-	4,000	0	0	2,000
	<i>Training-Planning Commissioners</i>					
5341	Professional Services	63,752	100,000	62,237	83,000	95,000
	<i>\$45,000 Retainer (Planning)</i>					
	<i>\$50,000 Housing Element</i>					
5343	Liability Insurance	4,824	5,000	5,079	5,100	5,300
5349	Fidelity Insurance	76	100	76	100	100
5353	Special Dept Expense	-	500	0	0	300
	Total Services and Supplies	78,340	117,400	70,915	93,100	107,900
5903	Legal Cost Transfer	1,705	2,300	1,224	2,300	3,200
5905	Finance Cost Transfer	2,509	3,500	2,263	3,500	5,600
5909	General Government Transfer	1,740	2,400	2,293	2,400	5,700
	Total Interfund Transfers	5,954	8,200	5,780	8,200	14,500
	Departmental Grand Total	\$ 241,941	\$ 292,000	\$ 149,138	\$ 195,600	\$ 355,300



**CITY OF LIVE OAK
BUILDING INSPECTION 1020**

MISSION

The Division provides the residents, property owners and business community of Live Oak with efficient and courteous services, with the goal of improving life through the enforcement of state and local building codes.

SERVICES

Building and Code Enforcement is responsible for the protection and the health and safety of citizens through the enforcement of building codes and standards and City Ordinances in order to ensure that both new and existing structures within the City limits meet minimum health, safety, and construction standards. The department is responsible for:

- Reviewing building permit applications for proper licensure under the California Contractors Licensing Law and local ordinances
- Reviewing construction plans for compliance with state and local building regulations/standards
- Issuing building permits;
- Performing inspections for new construction, repairs, alterations, and remodeling of existing structures, as well as moving and demolishing buildings;
- Receive and follow up on complaints from citizens regarding code enforcement issues like broken down vehicles, substandard dwellings, and overgrown weeds.

BUDGET RECAP

Spending Category	Actual Expenditure FY 2017-18	Adopted Budget FY 2018-19	Adopted Budget FY 2019-20
Salaries & Benefits	\$ 159,917	\$ 170,700	\$ 129,600
Services & Supplies	22,746	5,700	30,000
Capital Outlay	0	0	0
Debt & Contingencies	0	0	0
Transfers	4,706	7,100	8,200
Total	\$ 187,369	\$ 183,500	\$ 167,800

RECENT DEVELOPMENT IN FY 2018-2019

After numerous years of sparse building activity, the Building Inspection Division recently issued and inspected 79 new homes in the KB Pennington Ranch Development.

<u>BUILDING ACTIVITY</u>	FY 2016-17	FY 2017-18	Thru April FY 2018-19
Single Family Home Permits	3	17	67
Solar System Building Permits	83	46	75

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



Acct #	Description	Actual Expenditure FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru FY 2018-19	Projected FY 2018-19	Adopted Budget FY 2019-20
5003	Salaries Permanent	\$ 102,524	\$ 111,900	\$ 75,607	\$ 98,300	\$ 84,800
5013	Social Security	6,324	6,900	4,993	6,500	5,300
5015	Medicare	1,479	1,600	1,168	1,500	1,200
5017	Unemployment Insurance	521	500	543	700	500
5019	Workers Compensation	6,241	7,700	4,453	5,800	6,400
5021	CalPers City employer rate	12,208	12,300	10,048	13,100	11,200
5023	CalPers Employee rate paid by City	8,366	9,000	6,597	8,600	4,900
5025	Health Insurance	20,992	19,600	12,948	16,800	14,400
5027	Dental Insurance	884	800	662	900	700
5029	Vision Insurance	177	200	143	200	100
5031	Life Insurance	202	200	156	200	100
	Total Salaries & Benefits	159,917	170,700	117,315	152,600	129,600
5303	Operating Supplies	237	300	170	200	300
5307	Fuel	754	1,000	653	900	1,000
5309	Safety Items	134	0	365	400	300
5315	Repair & Maintenance Vehicles	407	1,400	2,887	3,000	1,500
5317	Maint & Service Contracts	5,195	5,400	3,593	4,600	4,800
	<i>\$3,400 software annual license</i>					
5319	Small Tools and Equipment	47	0	0	0	0
5323	Communications	2,132	2,100	1,612	2,100	2,200
5331	Travel, Lodging & Meals	3,260	2,600	3,092	3,600	3,700
5333	Dues & Subscriptions	425	500	744	800	3,000
5335	Professional Development	3,315	6,500	(104)	0	2,000
5341	Professional Services	1,622	28,000	1,092	1,500	3,000
	<i>\$5,000 Specialized Inspections</i>					
5342	Code Enforcement Expense	-	2,000	0	0	2,000
	<i>\$2,000 one property incident</i>					
5343	Liability Insurance	5,245	5,500	5,519	5,600	5,800
5349	Fidelity Insurance	57	100	57	100	100
5353	Special Departmental Expense	(83)	300	(83)	0	300
	Total Services and Supplies	22,746	55,700	19,598	22,800	30,000
5903	Legal Cost Transfer	1,346	2,000	1,064	2,000	1,800
5905	Finance Cost Transfer	1,983	3,000	1,940	3,000	3,200
5909	General Government Transfer	1,377	2,100	2,006	2,100	3,200
	Total Interfund Transfers	4,706	7,100	5,010	7,100	8,200
	Departmental Grand Total	\$ 187,369	\$ 233,500	\$ 141,924	\$ 182,500	\$ 167,800



CITY ENGINEER 1025

MISSION

To provide professional engineering, inspection, and administration services for planning, design, construction, and maintenance of the City’s infrastructure. To ensure that all public infrastructure and improvements are designed and build in accordance with City standards and accepted engineering and construction practices.

SERVICES

The Engineering department stands responsible for planning and improving the City’s infrastructure through master planning, project management, design and construction, and the inspection and regulation of development. The City currently outsources the City Engineer function to a private engineering company. The department is responsible for:

- Oversight (accuracy/safety) of engineering design related to private and public development;
- Reviewing engineering plans to ensure compliance with applicable state codes as well as local requirements/ordinances;
- Issuing encroachment, grading, improvement, transportation and other permits to applicants;
- Managing the design and construction of capital projects funded by the City’s Capital Improvement Program (CIP).

The City accounts for most of the engineering work provide by the City Engineer in Street & Roads Department and various capital project accounts noted throughout this budget document. The engineering costs noted below signifies work related only to the General Fund including development review services and work not attributed to any specific capital project:

Budget Recap	Actual Expenditure FY 2017-18	Adopted Budget FY 2018-19	Adopted Budget FY 2019-20
<u>Spending Category</u>			
Salaries & Benefits	\$ 0	\$ 0	\$ 0
Services & Supplies	21,456	45,700	14,700
Capital Outlay	0	0	0
Debt & Contingencies	0	0	0
Transfers	1,149	300	2,000
Total	\$ 22,605	\$ 46,000	\$ 16,700

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



Acct #	Description	Actual Expenditure FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru FY 2018-19	Projected FY 2018-19	Adopted Budget FY 2019-20
5323	Communications	\$ 377	\$ 400	\$ 279	\$ 400	\$ 400
5340	Professional Srvc-Fee Related <i>\$4,000 plan check outsourced</i>	3,905	35,000	935	1,200	4,000
5341	Professional Services	17,174	10,000	6,293	8,400	10,000
5353	Special Dept Expense	0	300	0	0	300
	Total Services and Supplies	21,456	45,700	7,507	10,000	14,700
5903	Legal Cost Transfer	330	100	53	100	400
5905	Finance Cost Transfer	484	100	65	100	800
5909	General Government Transfer	335	100	96	100	800
	Total Interfund Transfers	1,149	300	214	300	2,000
	Departmental Grand Total	\$ 22,605	\$ 46,000	\$ 7,721	\$ 10,300	\$ 16,700

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



Acct #	Description	Actual Expenditure FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru FY 2018-19	Projected FY 2018-19	Adopted Budget FY 2019-20
5003	Salaries Permanent	\$ 67,492	\$ 91,200	\$ 57,160	\$ 74,300	\$ 141,100
5005	Salaries Extra Help	8,246	15,300	7,526	15,000	13,700
5007	Overtime	1,229	1,500	1,540	2,000	2,000
5011	Car Allowance	1,288	1,200	800	1,000	900
5013	Social Security	5,304	6,700	4,196	5,500	9,800
5015	Medicare	1,240	1,600	981	1,300	2,300
5017	Unemployment Insurance	1,513	1,400	1,033	1,300	2,800
5019	Workers Compensation	5,819	7,200	4,294	5,600	11,200
5021	CalPers City employer rate	5,738	7,200	4,038	5,200	12,600
5023	CalPers Employee rate paid by City	1,413	2,400	0	0	3,700
5025	Health Insurance	34,099	29,800	22,730	29,500	52,300
5027	Dental Insurance	1,803	1,600	1,032	1,300	2,900
5029	Vision Insurance	371	300	225	300	500
5031	Life Insurance	367	300	223	300	400
	Total Salaries & Benefits	135,921	167,700	105,779	142,600	256,200
5303	Operating Supplies	9,975	10,500	6,614	8,800	10,000
	<i>\$1,000 painting supplies</i>					
	<i>\$1,500 misc supplies</i>					
	<i>\$3,000 routine ground bark</i>					
5305	Chemicals (pesticides, etc)	4,852	3,000	1,073	3,500	4,500
	<i>\$1,300 Soccer Park</i>					
	<i>\$1,700 all other parks</i>					
5307	Fuel	7,572	6,800	4,293	5,700	5,900
5309	Safety Items	3,663	3,500	1,546	2,100	2,200
5311	Repair & Maintenance	15,728	10,200	4,798	6,400	15,300
	<i>\$3,000 tree removal</i>					
	<i>\$3,000 current tree trimming</i>					
	<i>\$3,100 Soccer Park</i>					
	<i>\$6,200 all other parks</i>					
5313	Repair & Maint Buildings	24,898	21,000	2,141	2,900	20,000
	<i>\$5,000 LL bldgs</i>					
	<i>\$15,000 Memorial Park Repairs</i>					
5315	Repair & Maint Vehicles	7,690	6,300	1,949	5,000	7,000
5317	Maint & Service Contracts	417	300	0	0	0
5319	Small Tools and Equip.	2,265	2,200	6,618	8,800	6,000
5323	Communications	5,183	5,400	2,715	3,600	4,200
	<i>\$2,400 cell phone exp (4)</i>					
	<i>\$1,800 phone allowances (8)</i>					
5325	Advertising	3,044	3,000	0	700	1,000
5331	Travel, Lodging & Meals	2,235	3,000	2,585	2,800	3,000
5335	Professional Development	1,810	2,500	335	400	1,000
5337	Licenses & Permits	233	200	162	200	200

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



Acct #	Description	Actual Expenditure FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru FY 2018-19	Projected FY 2018-19	Adopted Budget FY 2019-20
Parks Expenditures cont.						
5339	Utilities <i>\$5,000 Soccer Park</i> <i>\$21,000 City Water</i>	24,155	1,800	2,912	25,500	26,600
5341	Professional Services <i>\$3,000 uniform cleaning</i> <i>\$1,000 tests, physicals, lifescans</i>	8,074	7,000	4,583	6,900	7,000
5343	Liability Insurance	4,667	4,800	4,911	5,000	5,200
5345	Property & Other Insurance	2,584	2,700	3,395	3,400	3,500
5349	Fidelity Insurance	48	100	48	100	100
5353	Special Dept Expense	118	1,000	7,908	8,400	3,000
	Total Services/Supplies	129,211	95,300	58,585	100,200	125,700
5703	Capital Outlay & Equipment <i>17-18 mid-sized pick-up truck</i>	28,122	0	0	0	0
	Total Capital Outlay	28,122	0	0	0	0
5903	Legal Cost Transfer	1,190	1,500	798	1,500	3,600
5905	Finance Cost Transfer	1,750	2,000	1,423	2,000	6,400
5909	General Govt Transfer	1,216	1,500	1,432	1,500	6,500
5911	Parks Contra Expense	(102,000)	(63,500)	(47,625)	(63,500)	(58,600)
	Total Interfund Transfers	(97,844)	(58,500)	(43,972)	(58,500)	(42,100)
	Departmental Grand Total	\$ 195,410	\$ 204,500	\$ 120,392	\$ 184,300	\$ 339,800

5913: Includes \$58,600 from Fund 27 CFD 2004 Parks

City of Live Oak
 General Fund 10
 Departmental Expenditures 1035 - Recreation



Acct #	Description	Actual Expenditure FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru FY 2018-19	Projected FY 2018-19	Adopted Budget FY 2019-20
5003	Salaries Permanent	\$ 84,694	\$ 57,900	\$ 64,815	\$ 55,100	\$ 150,700
5005	Salaries Extra Help	61,238	54,000	43,227	36,700	27,600
5007	Overtime	1,360	400	255	200	500
5011	Car Allowance	2,250	1,200	1,460	1,200	3,000
5013	Social Security	8,481	5,400	7,100	6,000	11,200
5015	Medicare	1,984	1,300	1,660	1,400	2,700
5017	Unemployment Insurance	3,986	2,300	3,304	2,800	3,300
5019	Workers Compensation	4,181	4,600	2,755	2,300	10,500
5021	CalPers City employer rate	5,610	3,600	5,704	4,800	10,900
5023	CalPers Employee rate paid by City	748	-	1,768	1,500	700
5025	Health Insurance	41,222	28,200	27,839	23,700	41,000
5027	Dental Insurance	2,075	1,700	1,721	1,500	2,300
5029	Vision Insurance	400	300	357	300	400
5031	Life Insurance	304	200	235	200	300
	Total Salaries & Benefits	218,532	161,100	162,199	137,700	265,100
5335	Professional Development	-	1,000	0	0	1,000
5341	Professional Services	562	700	0	0	500
5343	Liability Insurance	3,300	3,400	3,471	3,500	3,600
5349	Fidelity Insurance	38	100	38	100	100
5351	Community Promotion <i>\$3,000 holiday decorations</i>	16,261	16,000	9,442	14,200	14,000
5353	Special Dept Expense	572	500	0	0	0
Youth Programs						
5357	Basketball	3,088	3,500	873	3,200	3,300
5365	Swimming	188	0	773	1,000	1,000
5367	Tennis	406	300	0	0	0
5369	Wrestling	3,910	4,000	2,389	3,200	3,300
5371	Youth Soccer	13,888	14,400	10,982	12,500	12,900
5380	Skate Park Events	394	1,000	0	500	500
5399	Other Youth Programs <i>\$1500 summer camp</i> <i>\$700 flag football</i> <i>\$2,300 other small programs</i>	4,000	3,500	704	3,200	5,000
Adult Programs						
5362	Basketball <i>16 teams</i>	5,000	2,000	0	2,500	2,600
5364	Adult Aerobics/Zumba	68	100	0	100	100
5372	Adult Soccer <i>Spring and Fall seasons in 18-19</i>	7,309	6,000	523	5,500	6,000
	Total Services/Supplies	58,984	56,500	29,197	49,500	53,900

City of Live Oak
 General Fund 10
 Departmental Expenditures 1035 - Recreation



Acct #	Description	Actual Expenditure FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru FY 2018-19	Projected FY 2018-19	Adopted Budget FY 2019-20
Recreation Expenditures cont.						
5705	Capital Equipment	0	2,000	0	2,000	6,500
	<i>New Wrestling Mat</i>					
	Total Capital Outlay	0	2,000	0	2,000	6,500
5903	Legal Cost Transfer	1,231	1,700	904	1,700	3,100
5905	Finance Cost Transfer	1,811	2,600	1,680	2,600	5,500
5909	General Govt Transfer	1,257	1,800	1,719	1,800	5,500
5911	Recreation Contra Expense	(20,000)	(20,000)	(15,000)	(20,000)	(20,000)
	Total Interfund Transfers	(15,701)	(13,900)	(10,697)	(13,900)	(5,900)
	Departmental Grand Total	\$ 261,815	\$ 205,700	\$ 180,699	\$ 175,300	\$ 319,600

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

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



Acct #	Description	Actual Expenditure FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru FY 2018-19	Projected FY 2018-19	Adopted Budget FY 2019-20
5003	Salaries Permanent	\$ 20,837	\$ 26,700	\$ 15,452	\$ 13,100	\$ 5,100
5005	Salaries Extra Help	38,047	52,000	16,142	39,000	50,000
5007	Overtime	1,165	500	78	100	100
5011	Car Allowance	428	600	400	400	0
5013	Social Security	2,950	5,500	2,272	4,200	3,400
5015	Medicare	690	1,500	532	1,100	800
5017	Unemployment Insurance	2,143	2,000	1,459	1,500	1,800
5019	Workers Compensation	4,388	5,600	3,245	4,200	4,300
5021	CalPers City employer rate	695	1,900	1,303	1,800	700
5023	CalPers Employee rate paid by City	242	400	295	300	400
5025	Health Insurance	3,626	9,300	5,648	7,200	2,500
5027	Dental Insurance	159	500	322	400	200
5029	Vision Insurance	32	100	68	100	100
5031	Life Insurance	23	100	50	-	100
	Total Salaries & Benefits	75,425	106,700	47,265	73,400	69,500
5303	Operating Supplies	2,620	1,500	0	1,000	1,500
5305	Chemicals	11,400	12,000	6,516	11,700	12,000
5309	Safety Items	2,648	2,500	0	2,500	2,500
5311	Repair & Maintenance	2,822	16,500	17	4,000	16,500
	<i>\$12,000 pool surfacing repairs</i>					
5313	Repair & Maint Buildings	0	500	0	0	0
5319	Small Tools and Equipment	0	1,800	0	1,500	500
	<i>\$1,500 additional lockers</i>					
5323	Communications	240	200	166	200	200
5337	Licenses & Permits	1,367	900	0	900	900
5339	Utilities	0	3,200	9,774	3,200	3,300
	<i>Water charges \$1200</i>					
	<i>PG&E charges \$2300</i>					
5341	Professional Services	1,191	0	0	0	0
5343	Liability Insurance	2,869	3,000	3,019	3,000	3,100
5345	Property & Equip Insurance	845	800	1,132	1,100	1,100
5349	Fidelity Insurance	28	100	28	0	0
5353	Special Dept Expense	-	1,500	2,940	3,900	4,000
	<i>\$2200 lifeguard certifications</i>					
	Total Services and Supplies	26,030	44,500	23,591	33,000	45,600
5903	Legal Cost Transfer	811	1,200	638	1,200	1,200
5905	Finance Cost Transfer	1,190	1,800	1,163	1,800	2,200
5909	General Government Transfer	828	1,200	1,147	1,200	2,200
5911	Pool Contra Expenditure	(20,000)	(20,000)	(15,000)	(20,000)	(20,000)
	Total Interfund Transfers	(17,171)	(15,800)	(12,052)	(15,800)	(14,400)
	Departmental Grand Total	\$ 84,284	\$ 135,400	\$ 58,804	\$ 90,600	\$ 100,700

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

City of Live Oak
 General Fund 10
 Department Expenditures Facility Maintenance



Acct #	Description	Actual Expenditure FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru FY 2018-19	Projected FY 2018-19	Adopted Budget FY 2019-20
5003	Salaries Permanent	\$ 2,871	0	\$ 8,014	\$ 10,400	0
5005	Salaries Extra Help	8,199	0	0	0	0
5007	Overtime	93	0	30	0	0
5011	Car Allowance	157	0	113	100	0
5013	Social Security	1,494	0	540	700	0
5015	Medicare	349	0	126	200	0
5017	Unemployment Insurance	557	0	327	400	0
5019	Workers Compensation	44	0	45	100	0
5021	CalPers City employer rate	1,039	0	69	100	0
5023	CalPers Employee rate paid by City	118	0	0	0	0
5025	Health Insurance	5,903	0	585	800	0
5027	Dental Insurance	266	0	20	0	0
5029	Vision Insurance	53	0	4	0	0
5031	Life Insurance	52	0	4	0	0
	Total Salaries & Benefits	21,194	0	9,878	12,800	0
5301	Office Supplies	\$ -	0	0	0	0
5303	Operating Supplies	1,429	0	0	0	0
5309	Safety Items	275	0	0	0	0
5313	Repair & Maint Buildings	17,334	18,000	12,771	17,000	18,000
	<i>\$4,800 generator servicing</i>					
	<i>\$5,000 Depot vacancy</i>					
5323	Communications	5,093	4,400	4,768	6,400	6,600
5337	Licenses & Permits	1,723	2,200	1,930	2,000	2,100
5339	Utilities	34,644	25,000	18,321	24,400	25,100
	<i>Includes \$1,500 Boy Scout bldg</i>					
5345	Property & Equip Insurance	11,101	5,800	3,468	3,500	3,600
	Total Services and Supplies	71,599	55,400	41,258	53,300	55,400
5705	Capital Projects	9,662	0	0	0	0
	Total Capital Outlay	9,662	0	0	0	0
	Departmental Grand Total	\$ 102,455	\$ 55,400	\$ 51,135	\$ 66,100	\$ 55,400



Water & Sewer Operations

City of Live Oak
Fund 12
Department 1200 - Water Enterprise



Acct No.	Description	Actual Activity FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru FY 2018-19	Projected FY 2018-19	Adopted Budget FY 2019-20
REVENUES						
4169	Interest Earnings	\$ 1,874	\$ 3,400	\$ 666	900	\$ 500
4170	Unrealized Gain/Loss	9	300	219	300	300
4401	Services Charges	869,639	837,000	629,462	885,200	916,500
4404	Services Miscellaneous	1,785	800	(1,409)	0	1,000
4405	Penalty Charges	6,805	7,300	5,257	7,000	7,100
	TOTAL FUND REVENUES	880,113	848,800	634,196	893,400	925,400
EXPENDITURES						
5001	Salaries Elected	2,206	2,200	1,404	1,800	2,400
5003	Salaries Permanent	186,769	229,900	131,168	170,500	266,198
5005	Salaries Extra Help	28,431	15,300	16,075	15,700	7,800
5000	Salary Savings vacant positions	0	0	0	0	(15,000)
5007	Overtime	3,129	3,000	2,370	3,100	3,000
5009	Certificate Pay	0	1,600	0	0	0
5011	Car Allowance	1,509	1,400	574	700	1,700
5013	Social Security	13,332	14,000	9,236	12,000	16,780
5015	Medicare	3,388	4,500	2,160	2,800	3,888
5017	Unemployment Insurance	1,916	2,000	2,387	3,100	2,074
5019	Workers Compensation	13,069	14,300	8,882	11,500	16,780
5020	CalPERS Unfunded Liability	33,441	33,300	28,742	37,400	25,800
	<i>\$172,000 annually 15% to Water</i>					
5021	CalPers City employer rate	19,545	21,500	12,453	16,200	26,410
5022	Noncash pension expense GASB 68	66,930	0	0	0	0
5023	CalPers Employee rate paid by City	9,728	9,500	4,527	5,900	6,700
5024	OPEB Expense	204	0	0	0	0
5025	Health Insurance	60,126	66,700	34,896	45,400	50,865
5027	Dental Insurance	3,677	12,700	2,717	3,500	3,400
5029	Vision Insurance	688	1,300	547	700	645
5031	Life Insurance	646	800	496	600	750
5033	OPEB ARC Expense	0	0	0	0	0
	Total Salaries & Benefits	448,734	434,000	258,635	330,900	420,190
5301	Office Supplies	2,557	2,900	1,993	2,600	2,800
5303	Operating Supplies	1,717	4,100	1,318	1,800	2,200
5305	Chemicals	30,917	27,200	18,948	25,300	26,000
5307	Fuel	2,486	12,100	2,146	2,900	4,500
5309	Safety Items	947	1,100	701	900	1,000
5311	Repair & Maintenance	54,676	40,500	21,825	29,100	30,000
5312	Repair Distribution System	0	0	0	0	15,000
5313	Repair & Maint Buildings	0	1,000	54	100	500
5315	Repair & Maint Vehicles	3,943	4,200	528	700	3,500
5317	Maint & Service Contracts	8,251	17,600	16,280	18,800	19,600
	<i>\$2,000 Tesco Electrical maint</i>					
	<i>\$5,000 uniform services</i>					

City of Live Oak
Fund 12
Department 1200 - Water Enterprise



Acct No.	Description	Actual Activity FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru FY 2018-19	Projected FY 2018-19	Adopted Budget FY 2019-20
Water Expenditures cont.						
5319	Small Tools and Equip	4,010	3,000	1,317	1,800	3,000
5321	Rents & Leases	6,522	6,700	4,160	5,500	6,700
5323	Communications	8,548	4,900	1,310	1,700	4,000
5325	Advertising	2,050	2,800	0	500	500
5327	Postage	8,641	10,500	5,076	6,800	7,000
5329	Printing & Copying	3,142	3,200	2,702	3,200	3,600
5331	Travel, Lodging & Meals	0	0	31	0	0
5333	Dues & Subscriptions	1,247	1,800	4,049	5,400	5,400
5335	Professional Dev	1,895	1,000	759	1,000	1,000
5337	Licenses & Permits	15,159	25,000	12,817	17,100	18,000
5339	Utilities	160,535	146,400	110,016	165,000	170,000
5341	Professional Services	123,286	101,800	118,768	158,400	164,000
	<i>\$13,000 audit services</i>					
	<i>\$37,000 accounting services 20%</i>					
	<i>\$10,000 City Engineer</i>					
	<i>\$11,000 Yuba City Lab</i>					
	<i>\$7,000 Alliant Networking Service</i>					
5343	Liability Insurance	14,627	15,000	15,397	15,400	15,400
5345	Property & Other Insur	8,986	9,300	11,709	11,700	11,700
5347	Vehicle Insurance	49	100	0	0	0
5349	Fidelity Insurance	199	200	199	200	200
5353	Special Departmental Expense	175	200	175	200	200
	Total Services/Supplies	464,563	442,600	352,275	476,100	515,800
5501	Principal	-	40,000	-	40,000	40,000
5503	Interest	45,900	45,000	22,100	45,000	43,500
	Total Debt Service	45,900	85,000	22,100	85,000	83,500
5705	Capital Projects	0	20,000	0	20,000	0
	<i>\$20,000 chemical tank restraint system</i>					
	Total Capital Outlay	0	20,000	0	20,000	0
5903	Legal Cost Transfer	7,187	9,700	5,162	9,700	8,200
5905	Finance Cost Transfer	10,571	14,900	9,632	14,900	14,700
5909	General Govt Transfer	7,338	10,100	9,648	10,100	14,900
5911	Engineering Transfer	1,507	1,200	1,200	1,200	5,400
	Total Interfund Transfers	26,603	35,900	25,642	35,900	43,200
	Departmental Grand Total	\$ 985,801	\$ 1,017,500	\$ 658,652	\$ 947,900	\$ 1,062,690

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



Acct No.	Description	Actual	Adopted	Actuals	Projected	Adopted
		Activity FY 2017-18	Budget FY 2018-19	Thru FY 2018-19	FY 2018-19	Budget FY 2019-20
REVENUES						
4157	CalTrans Reimbursement	\$ (667)	\$ -	\$ -	\$ -	\$ -
4167	Miscellaneous Income	0	500	0	0	0
4169	Interest Earnings	36,435	62,700	26,935	35,900	36,600
4170	Unrealized Gain/Loss	(1,239)	3,600	4,696	7,000	7,100
4172	Contributed Capital	864,919	0	0	0	0
4401	Services Charges	2,247,856	2,250,000	1,694,177	2,541,300	2,332,000
4405	Penalty Charges	17,249	18,200	13,422	20,100	20,500
	TOTAL FUND REVENUES	3,164,553	2,335,000	1,739,230	2,604,300	2,396,200
EXPENDITURES						
5001	Salaries Elected	2,206	2,200	1,404	1,800	2,400
5003	Salaries Permanent	463,678	697,100	194,649	253,000	450,098
5005	Salaries Extra Help	33,897	15,300	18,925	19,400	20,200
5007	Overtime	8,382	9,000	2,075	2,700	2,500
5009	Certificate Pay	0	23,200	0	0	0
5011	Car Allowance	5,171	5,100	2,876	3,700	3,200
5013	Social Security	29,155	45,300	13,306	17,300	28,020
5015	Medicare	7,343	10,800	3,112	4,000	6,582
5017	Unemployment Insurance	4,034	5,100	2,631	3,400	3,160
5019	Workers Compensation	51,525	51,600	43,047	56,000	30,680
5020	CalPERS Unfunded Liability	53,505	53,280	45,987	59,800	71,920
	<i>\$172,000 annually 40% to Sewer</i>					
5021	CalPers City employer rate	40,268	62,900	20,441	26,600	42,700
5022	Noncash pension expense GASB 68	77,102	0	0	0	0
5023	CalPers Employee rate paid by City	19,577	31,500	9,870	12,800	11,000
5024	OPEB Expense - GASB 75	204	0	0	0	0
5025	Health Insurance	115,301	151,400	42,662	55,500	92,928
5027	Dental Insurance	6,055	8,600	3,077	4,000	5,760
5029	Vision Insurance	1,140	1,900	609	800	1,072
5031	Life Insurance	1,174	1,800	599	800	880
5033	OPEB ARC Expense	0	0	0	0	0
	Salary savings vacant postions	0	(110,000)	0	0	0
	Total Salaries & Benefits	919,720	1,066,080	405,271	521,600	773,100
5301	Office Supplies	2,904	3,000	2,241	3,000	3,400
5303	Operating Supplies	6,800	9,000	2,433	3,200	4,000
	<i>\$3,000 grease/oil</i>					
5305	Chemicals	3,246	4,000	1,110	1,500	4,000
	<i>\$2,000 polymers</i>					
5307	Fuel	14,101	8,300	5,257	7,000	7,200
5308	Inventory	22,137	900	2,584	3,400	22,000
	<i>\$15,000 UV lights</i>					
	<i>\$3,000 UV parts/sensors</i>					
	<i>\$2,000 lift station backup radio</i>					
5309	Safety Items	2,489	2,600	1,030	1,400	2,600

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



Acct No.	Description	Actual Activity FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru FY 2018-19	Projected FY 2018-19	Adopted Budget FY 2019-20
Sewer Expenditures cont.						
5311	Repair/Maint WWTP <i>\$25,000 UV repairs</i> <i>\$15,000 SCADA</i> <i>\$5,000 misc plant repairs</i>	34,881	40,000	57,371	76,500	75,000
5312	Repairs/Maint Collection System <i>\$12,000 Ash St. lift station</i> <i>\$25,000 line/manhole repairs</i> <i>\$12,000 back-up pump</i> <i>\$14,000 backup var frequency drive</i> <i>\$9,000 misc lift station repairs</i>	54,732	39,100	24,750	33,000	65,000
5313	Repair & Maint Buildings	353	5,000	0	0	3,000
5315	Repair & Maint Vehicles <i>\$5,000 routine maint 5 vehicles</i> <i>\$3,000 trans work unit 117</i> <i>\$2,000 routine maint vac truck</i>	5,909	7,000	1,458	1,900	6,500
5317	Maint & Service Contracts <i>\$18,000 UV Coombs Hopkins</i> <i>\$15,000 SCADA Stantec</i> <i>\$7,000 electrical maint Tesco</i> <i>\$15,000 generator servicing</i> <i>\$5,000 Hach</i>	8,251	50,000	34,256	45,700	49,500
5319	Small Tools and Equip	6,953	4,500	5,713	7,600	9,900
5321	Rents & Leases <i>\$1,500 copier lease</i>	8,088	7,500	5,335	7,100	7,300
5323	Communications	15,029	16,400	4,384	5,800	8,500
5325	Advertising	359	0	0	0	0
5327	Postage	9,641	11,800	5,102	6,800	7,000
5329	Printing & Copying	3,206	3,200	3,084	4,100	4,200
5331	Travel, Lodging & Meals	0	0	0	0	0
5333	Dues & Subscriptions	1,899	2,600	1,395	1,900	2,000
5335	Professional Dev	311	40,000	541	700	30,000
5337	Licenses & Permits <i>\$7,000 WWTP permit SWRCB</i> <i>\$3,000 FRAQMD generators</i> <i>\$2,000 SWRCP LS permit</i> <i>\$1,000 Sutter Co permit</i>	12,189	15,500	18,803	25,100	19,000
5339	Utilities	164,216	195,100	17,799	23,700	24,400
5912	Utilities - Sewage Plant	0	0	78,929	105,200	108,400
5341	Professional Services <i>\$22,000 audit 50% share</i> <i>\$64,000 accounting services 35%</i> <i>\$65,000 Yuba City Lab</i> <i>\$20,000 Bill Lewis</i>	245,342	184,000	316,427	390,000	190,000
5343	Liability Insurance	31,735	32,700	33,407	33,400	33,400
5345	Property & Other Insurance	29,437	30,300	38,177	38,200	38,200

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



Acct No.	Description	Actual Activity FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru FY 2018-19	Projected FY 2018-19	Adopted Budget FY 2019-20
5347	Vehicle Insurance	97	0	0	0	0
Sewer Expenditures cont.						
5349	Fidelity Insurance	342	400	342	300	0
5353	Special Departmental Expense	758	900	280	400	400
5360	Sludge Removal	17,480	30,000	13,601	18,100	30,000
	Total Services/Supplies	702,885	743,800	675,808	845,000	754,900
5501	Principal	0	276,000	-	276,000	276,000
5503	Interest	87,573	84,000	17,213	84,000	84,000
5505	Depreciation Expense	0	0	0	0	0
	Total Debt Service	87,573	360,000	17,213	360,000	360,000
5701	Buildings & Structures	0	165,000	10,239	13,700	182,500
	<i>\$90,000 plant filter rehab</i>					
	<i>\$10,000 security gate</i>					
	<i>\$35,000 plant filter bypass</i>					
	<i>\$17,500 Corp Yard Work</i>					
	<i>\$30,000 security cameras</i>					
5703	Vehicles & Heavy Equip	6,328	0	0	0	0
5705	Capital Projects	0	895,000	0	0	895,000
	<i>\$685,000 "P" Street lift station</i>					
	<i>\$210,000 engineering/contingencies</i>					
	Total Capital Outlay	6,328	1,060,000	10,239	13,700	1,077,500
5901	Interfund Transfer	464,000	0	0	0	0
5903	Legal Cost Transfer	19,841	22,200	11,811	22,200	14,600
5905	Finance Cost Transfer	29,184	33,800	21,854	33,800	26,000
5909	General Govt Transfer	20,259	23,200	22,160	23,200	26,500
5911	Engineering Cost Transfer	4,155	2,900	2,900	2,900	9,700
	Total Interfund Transfers	537,439	82,100	58,725	82,100	76,800
	Departmental Grand Total	\$ 2,253,944	\$ 3,311,980	\$ 1,167,256	\$ 1,822,400	\$ 3,042,300

5901 FY 17-18 transfer for sewer portion of Well #7 project



Streets & Roads Departments

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



Acct #	Description	Actual Revenues FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru FY 2018-19	Projected FY 2018-19	Adopted Budget FY 2019-20
REVENUES						
4157	Cal Trans Reimbursement	\$ 8,675	\$ 8,000	\$ 6,006	\$ 8,000	\$ 8,000
4158	Recology Road Maint	7,804	10,500	5,380	2,697	0
4159	Traffic Congestion Relief	9,818	-	9,902	0	0
4169	Interest Earnings	1,523	2,600	2,031	2,700	2,800
4170	Unrealized Gain/Loss	(91)	100	204	300	100
4500	2103 Gas Tax	33,631	66,200	19,970	31,100	74,900
4501	2105 Gas Tax	46,865	49,700	26,649	49,100	48,900
4503	2106 Gas Tax	32,681	32,900	19,203	33,700	33,500
4505	2107 Gas Tax	60,992	61,700	30,806	64,500	64,100
4507	2107.5 Gas Tax	2,000	2,000	2,000	2,000	2,000
4508	State Gas Tax Rehab	-	143,400	-	139,200	145,300
4509	State Gas Tax Prior Yrs	32,299	9,800	97,243	129,700	0
4601	Grants	0	0	20,497	27,300	0
	TOTAL FUND REVENUES	\$ 236,197	\$ 386,900	\$ 239,891	\$ 490,297	\$ 379,600

City of Live Oak
Fund 14
Department 1400 Streets/Roads



Acct #	Description	Actual Expenditure FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru FY 2018-19	Projected FY 2018-19	Adopted Budget FY 2019-20
5003	Salaries Permanent	\$ 27,553	\$ 21,300	\$ 26,027	\$ 33,800	\$ 123,300
	Outsourced Personnel	0	0	0	12,000	0
5005	Salaries Extra Help	10,329	15,300	7,527	9,800	17,200
5007	Overtime	1,595	1,500	1,244	1,600	1,500
5013	Social Security	2,542	2,200	2,170	2,800	8,500
5015	Medicare	595	500	508	700	2,000
5017	Unemployment Insur.	811	900	679	900	2,500
5019	Workers Compensation	2,818	3,000	1,675	2,200	9,800
5019	CalPERS Unfunded Liability	0	0	0	0	17,200
	<i>\$172,000 annually 10% to Streets</i>					
5021	CalPers City employer rate	2,099	1,500	1,831	2,400	10,100
5023	CalPers Employee rate paid by City	247	400	295	400	1,600
5025	Health Insurance	6,436	5,100	4,517	5,900	12,000
5027	Dental Insurance	605	400	392	500	800
5029	Vision Insurance	107	100	75	100	100
5031	Life Insurance	106	100	86	100	200
	Total Salaries & Benefits	55,843	52,300	47,025	73,200	206,800
5301	Office Supplies	2,538	2,300	1,913	2,600	2,700
5303	Operating Supplies	3,917	3,600	1,974	2,600	2,700
5305	Chemicals	62	0	0	0	0
5307	Fuel	481	1,000	415	600	800
5308	Signs	1,525	1,000	745	1,000	1,000
5309	Safety Items	3,501	2,000	1,433	1,900	2,000
5311	Repair & Maintenance	3,092	9,500	1,130	1,500	7,000
5315	Repair & Maint Vehicles	2,725	2,500	711	900	2,500
5319	Small Tools and Equip	5,402	1,800	285	400	1,500
5321	Rents & Leases	165	300	121	200	300
5323	Communications	2,200	2,200	1,487	2,000	2,100
5325	Advertising	325	400	0	0	0
5329	Printing & Copying	125	200	623	800	800
5331	Travel, Lodging & Meals	0	1,000	0	0	1,000
5333	Dues & Subscriptions	759	1,000	815	1,100	1,100
5335	Professional Dev.	0	1,000	0	0	1,000
5337	Licenses & Permits	1,117	2,500	1,171	1,600	1,600
5339	Utilities	1,135	2,200	834	1,100	1,500
5341	Professional Services	5,289	18,000	5,956	7,900	28,000
	<i>\$18,000 accounting services 10%</i>					
5341	Street Sweeping Services	22,810	22,800	14,515	21,800	22,500
5343	Liability Insurance	3,081	4,200	3,242	4,300	4,400
5345	Property & Other Insur	1,429	2,000	1,524	2,000	2,100
5349	Fidelity Insurance	28	100	28	0	0
5353	Special Department Expense	0	0	0	0	57,500
	<i>\$50K traffic devices</i>					
	Total Services and Supplies	61,707	81,600	38,923	54,300	144,100

City of Live Oak
Fund 14
Department 1415 - Storm Drains



Acct#	Description	Actual Activity FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru FY 2018-19	Projected FY 2018-19	Adopted Budget FY 2019-20
EXPENDITURES						
5311	Repair & Maintenance <i>\$1,500 generator servicing</i>	0	\$ 2,500	0	0	\$ 2,500
5337	Licenses & Permits	723	500	320	500	500
5339	Utilities	1,266	1,400	922	1,400	1,400
5341	Professional Services	385	2,000	275	400	2,000
	Total Services and Supplies	<u>2,375</u>	<u>6,400</u>	<u>1,517</u>	<u>2,300</u>	<u>6,400</u>
	Departmental Grand Total	<u>\$ 2,375</u>	<u>\$ 6,400</u>	<u>\$ 1,517</u>	<u>\$ 2,300</u>	<u>\$ 6,400</u>

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



Acct #	Description	Actual Activity FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru FY 2018-19	Projected FY 2018-19	Adopted Budget FY 2019-20
REVENUES						
4511	Transportation Tax Non Transit	\$ 356,116	\$ 409,100	\$ 13,437	\$ 405,000	\$ 409,100
4169	Interest Earnings	4,552	4,000	5,202	6,900	\$ 7,000
4170	Unrealized Gain/Loss	(190)	200	581	800	200
4601	Grant Proceeds	0	0	0	0	0
	TOTAL FUND REVENUES	360,478	413,300	19,219	412,700	416,300
EXPENDITURES						
5333	Dues & Subscriptions	759	-	815	800	-
5341	Professional Services	345	15,000	528	700	15,000
	Total Services and Supplies	1,104	15,000	1,343	1,500	15,000
5705	Capital Projects	0	827,000	0	0	798,000
	Total Capital Outlay	0	827,000	0	0	798,000
5901	Interfund Transfer <i>'O' Street and Kola Street</i>	125,677	0	0	0	0
5903	Legal Cost Transfer	5,741	200	105	200	100
5905	Finance Cost Transfer	8,444	200	129	200	300
5909	General Govt Transfer	5,862	200	189	200	300
5911	Engineering Cost Transfer	1,202	0	0	0	100
	Total Interfund Transfers	146,926	600	423	600	800
	Departmental Grand Total	\$ 148,030	\$ 842,600	\$ 1,766	\$ 2,100	\$ 813,800

5705 Set aside of \$798,000 for Highway 99 utility re-location project

City of Live Oak
Fund 16
Department 1600 - Traffic Safety



Acct #	Description	Actual Activity FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru FY 2018-19	Projected FY 2018-19	Adopted Budget FY 2019-20
REVENUES						
4127	Vehicle Code Fines	\$ 2,728	\$ 3,500	\$ 2,578	\$ 3,400	0
4169	Interest Earnings	25	0	0	0	0
4170	Unrealized Gain/Loss	5	0	1	1	0
TOTAL FUND REVENUES		2,758	3,500	2,579	3,401	0

EXPENDITURES						
5913	Public Safety Expenditure (MR)	10,000	2,800	560	1,100	0
5913	Public Safety Expenditure (TS)	0	0	840	1,064	0
Total Interfund Transfers		10,000	2,800	1,400	2,164	0
TOTAL FUND EXPENDITURES		\$ 10,000	\$ 2,800	\$ 1,400	\$ 2,164	0

Note 1: Fund will be closed out to the General Fund in June 2019



Other Operating Funds

City of Live Oak
Fund 17
Department 1700 - COPS



Acct #	Description	Actual Activity FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru FY 2018-19	Projected FY 2018-19	Adopted Budget FY 2019-20
REVENUES						
4607	COPS Grant	\$ 76,323	\$ 100,000	\$ 182,555	\$ 212,600	\$ 100,000
4169	Interest Earnings	2,517	2,000	2,468	3,300	3,400
4170	Unrealized Gain/Loss	(82)	100	346	500	100
	TOTAL FUND REVENUES	78,758	102,100	185,369	216,400	103,500
EXPENDITURES						
5319	Small Tools and Equipment Replace 2 in-car cameras Remove equip from old vehicles	76,323	0	9,939	13,300	18,000
5337	Licenses & Permits (10) wireless Aircard services MDB software reporting writing-messaging LGCrimes software Patrol MDT's LGDDispatch software GPS tracking AVL-GPS CAD 911 Locator Annual Blackboard fees notification system	0	15,100	0	0	15,100
5353	Special Departmental Expense Total Services and Supplies	- 76,323	85,000 100,100	0 9,939	0 13,300	40,000 73,100
5703	Vehicles & Equipment Total Capital Outlay	0 0	0 0	57,080 57,080	57,100 57,100	90,000 90,000
	TOTAL FUND EXPENDITURES	\$ 76,323	\$ 100,100	\$ 67,019	\$ 70,400	\$ 163,100

City of Live Oak
Fund 18
Department 1800 - Sidewalk Improvement



Acct #	Description	Actual Activity FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru FY 2018-19	Projected FY 2018-19	Adopted Budget FY 2019-20
REVENUES						
4169	Interest Earnings	\$ 160	0	\$ 130	200	\$ 250
4170	Unrealized Gain/Loss	(5)	0	20	50	50
	TOTAL FUND REVENUES	<u>155</u>	<u>0</u>	<u>150</u>	<u>250</u>	<u>300</u>
EXPENDITURES						
5705	Capital Projects	0	17,300	0	0	17,500
	Total Capital Outlay	0	17,300	0	0	17,500
	TOTAL FUND EXPENDITURES	<u>0</u>	<u>\$ 17,300</u>	<u>0</u>	<u>0</u>	<u>\$ 17,500</u>

Note 2: Provides \$17,500 for sidewalk projects

City of Live Oak
Fund 20
Department 2000 - Street Lighting



Acct #	Description	Actual Activity FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru FY 2018-19	Projected FY 2018-19	Adopted Budget FY 2019-20
REVENUES						
4703	Assessments	\$ 54,059	\$ 57,000	\$ 31,572	\$ 54,600	\$ 57,000
4157	Caltrans Reimbursement	1,923	1,800	1,331	1,800	1,800
4169	Interest Earnings	935	900	736	1,000	900
4170	Unrealized Gain/Loss	(33)	100	123	200	100
	Total Revenues	56,883	59,800	33,762	57,600	59,800
EXPENDITURES						
5339	Utilities	54,599	50,100	36,728	55,100	56,800
5341	Professional Services	0	500	0	0	500
5353	Special Department Expense	0	106,000	0	0	105,000
	<i>\$85K Set aside Hwy 99 project</i>					
	<i>\$20K street lighting plan</i>					
	Total Services and Supplies	54,599	156,600	36,728	55,100	162,300
5901	Interfund Transfer	0	0	0	0	0
5903	Legal Cost Transfer	365	500	266	500	1,600
5905	Finance Cost Transfer	537	800	516	800	2,800
5909	General Govt Transfer	374	500	478	600	2,800
	Total Interfund Transfers	1,276	1,800	1,260	1,900	7,200
	Total Expenditures	\$ 55,875	\$ 158,400	\$ 37,988	\$ 57,000	\$ 169,500

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



Acct #	Description	Actual Activity FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru FY 2018-19	Projected FY 2018-19	Adopted Budget FY 2019-20
REVENUES						
4701	Mello Roos CFD 92-1	\$ 133,868	\$ 128,000	\$ 72,727	\$ 134,000	\$ 134,000
4169	Interest Earnings	1,585	1,000	1,121	1,500	1,500
4170	Unrealized Gain/Loss	(75)	100	213	300	100
TOTAL FUND REVENUES		135,378	129,100	74,062	135,800	135,600
EXPENDITURES						
5341	Professional Services	6,398	8,800	6,152	8,200	8,500
5353	Special Dept Expense	86,524	87,000	0	0	71,000
	<i>Portion of Pennington Road water main</i>					
	Total Services and Supplies	92,922	95,800	6,152	8,200	79,500
5903	Legal Cost Transfer	1,033	1,500	798	1,500	600
5905	Finance Cost Transfer	1,517	2,300	1,487	2,300	1,100
5909	General Govt Transfer	1,053	1,500	1,432	1,900	1,100
5913	Public Safety Expenditure	53,000	53,000	39,750	53,000	53,000
	Total Interfund Transfers	56,603	58,300	43,467	58,700	55,800
TOTAL FUND EXPENDITURES		\$ 149,525	\$ 154,100	\$ 49,619	\$ 66,900	\$ 135,300

*This CFD sunsets in Fiscal Year 2022

Line Item Detail:

5913 Includes \$53,000 transfer to General Fund for animal facility debt payment

City of Live Oak
Fund 22
Department 2200 - Fire Assessment



Acct #	Description	Actual Activity FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru FY 2018-19	Projected FY 2018-19	Adopted Budget FY 2019-20
REVENUES						
4703	Assessment	\$ 117,209	\$ 118,000	\$ 70,062	\$ 118,000	\$ 118,000
4169	Interest Earnings	71	100	0	0	0
4170	Unrealized Gain/Loss	15	100	8	10	0
	TOTAL FUND REVENUES	117,295	118,200	70,070	118,010	118,000
EXPENDITURES						
5341	Professional Services	1,120	1,200	0	1,200	1,200
	Total Services and Supplies	1,120	1,200	0	1,200	1,200
5903	Legal Cost Transfer	960	1,400	745	1,400	1,100
5905	Finance Cost Transfer	1,412	2,100	1,358	2,100	1,900
5909	General Govt Transfer	980	1,400	1,336	1,800	1,900
5913	Public Safety Expenditure	135,000	112,100	84,075	112,100	113,100
	Total Interfund Transfers	138,352	117,000	87,514	117,400	118,000
	TOTAL FUND EXPENDITURES	\$ 139,472	\$ 118,200	\$ 87,514	\$ 118,600	\$ 119,200

5913 Includes \$113,100 transfer to General Fund for annual fire services

5913 Includes \$0 for City designated fire safety expenses

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



Acct #	Description	Actual Activity FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru FY 2018-19	Projected FY 2018-19	Adopted Budget FY 2019-20
REVENUES						
4709	Fire Assessment	\$ 96,699	\$ 100,000	\$ 51,684	\$ 96,700	\$ 97,000
4169	Interest Earnings	24	100	0	0	0
4170	Unrealized Gain/Loss	9	0	0	0	0
TOTAL FUND REVENUES		96,732	100,100	51,684	96,700	97,000
EXPENDITURES						
5341	Professional Services	2,000	2,100	0	2,100	2,200
Total Services and Supplies		2,000	2,100	0	2,100	2,200
5903	Legal Cost Transfer	791	1,200	638	1,200	700
5905	Finance Cost Transfer	1,162	1,800	1,163	1,800	1,300
5909	General Govt Transfer	808	1,200	1,146	1,500	1,300
5913	Public Safety Expenditure	110,000	93,100	69,825	88,500	92,800
Total Interfund Transfers		112,761	97,300	72,772	93,000	96,100
TOTAL FUND EXPENDITURES		\$ 114,761	\$ 99,400	\$ 72,772	\$ 95,100	\$ 98,300

5913 Includes \$92,800 transfer to General Fund for annual fire services

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



Acct #	Description	Actual Activity FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru FY 2018-19	Projected FY 2018-19	Adopted Budget FY 2019-20
REVENUES						
4711	Police Assessment	\$ 262,156	\$ 271,000	\$ 140,164	\$ 265,000	\$ 294,000
4169	Interest Earnings	93	100	0	0	100
4170	Unrealized Gain/Loss	40	0	0	0	0
TOTAL FUND REVENUES		262,289	271,100	140,164	265,000	294,100
EXPENDITURES						
5341	Professional Services	17,286	15,000	9,960	19,900	20,500
	Total Services and Supplies	17,286	15,000	9,960	19,900	20,500
5903	Legal Cost Transfer	2,117	3,200	1,702	3,200	2,600
5905	Finance Cost Transfer	3,113	4,900	3,168	4,900	4,500
5909	General Govt Transfer	2,162	3,300	3,151	3,300	4,600
5913	Public Safety Expenditure	297,000	244,200	178,550	226,000	248,800
	Total Interfund Transfers	304,392	255,600	186,571	237,400	260,500
TOTAL FUND EXPENDITURES		\$ 321,678	\$ 270,600	\$ 196,531	\$ 257,300	\$ 281,000

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



Acct #	Description	Actual Activity FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru FY 2018-19	Projected FY 2018-19	Adopted Budget FY 2019-20
REVENUES						
4713	Animal Control Assessment	\$ 15,241	\$ 15,700	\$ 8,146	\$ 15,400	16,400
4169	Interest Earnings	(2)	0	0	0	0
4170	Unrealized Gain/Loss	(1)	0	0	0	0
TOTAL FUND REVENUES		15,238	15,700	8,146	15,400	16,400
EXPENDITURES						
5341	Professional Services	0	100	0	0	0
	Total Services and Supplies	0	100	0	0	0
5903	Legal Cost Transfer	137	200	105	200	100
5905	Finance Cost Transfer	204	300	193	300	200
5909	General Govt Transfer	141	200	190	300	200
5913	Public Safety Expenditure	20,000	9,200	6,550	8,200	15,200
	Total Interfund Transfers	20,482	9,900	7,038	9,000	15,700
TOTAL FUND EXPENDITURES		\$ 20,482	\$ 10,000	\$ 7,038	\$ 9,000	\$ 15,700

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



Acct #	Description	Actual Activity FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru FY 2018-19	Projected FY 2018-19	Adopted Budget FY 2019-20
REVENUES						
4715	Street Light Assessment	\$ 15,766	\$ 16,300	\$ 8,427	\$ 15,800	\$ 17,800
4169	Interest Earnings	94	200	4	0	0
4170	Unrealized Gain/Loss	13	-	7	0	0
	TOTAL FUND REVENUES	15,873	16,500	8,438	15,800	17,800
EXPENDITURES						
5339	Utilities	32,743	30,000	21,917	32,900	34,200
5341	Professional Services	0	0	0	0	0
	Total Services and Supplies	32,743	30,000	21,917	32,900	34,200
5903	Legal Cost Transfer	235	300	160	300	300
5905	Finance Cost Transfer	348	500	323	500	600
5909	General Govt Transfer	240	300	287	400	600
	Total Interfund Transfers	823	1,100	770	1,200	1,500
	TOTAL FUND EXPENDITURES	\$ 33,566	\$ 31,100	\$ 22,687	\$ 34,100	\$ 35,700

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



Acct #	Description	Actual Activity FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru FY 2018-19	Projected FY 2018-19	Adopted Budget FY 2019-20
REVENUES						
4717	Parks/Rec /Pool Assessment	\$ 119,822	\$ 124,000	\$ 64,043	\$ 119,000	\$ 119,000
4169	Interest Earnings	89	0	11	11	0
4170	Unrealized Gain/Loss	26	0	4	4	0
	TOTAL FUND REVENUES	119,938	124,000	64,058	119,015	119,000
EXPENDITURES						
5339	Utilities	12,561	1,100	931	1,400	1,500
5353	Special Dept Expense	0	0	6,800	6,800	7,000
5341	Professional Services	12,480	13,700	4,360	6,500	6,700
	Total Services and Supplies	25,041	14,800	12,091	14,700	15,200
5903	Legal Cost Transfer	886	1,600	852	1,600	1,100
5905	Finance Cost Transfer	1,301	2,400	1,554	2,400	2,000
5909	General Govt Transfer	905	1,700	1,627	2,200	2,100
5911	Parks/Rec/Pool Expenditure	117,000	103,500	77,625	103,500	98,600
	Total Interfund Transfers	120,092	109,200	81,658	109,700	103,800
	TOTAL FUND EXPENDITURES	\$ 145,133	\$ 124,000	\$ 93,749	\$ 124,400	\$ 119,000

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



Acct #	Description	Actual Activity FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru FY 2018-19	Projected FY 2018-19	Adopted Budget FY 2019-20
REVENUES						
4719	Storm Drainage Assessment	\$ 15,766	\$ 16,300	\$ 8,427	\$ 15,700	\$ 15,700
4169	Interest Earnings	1,186	1,000	821	1,100	1,100
4170	Unrealized Gain/Loss	(41)	100	153	200	100
	TOTAL FUND REVENUES	16,912	17,400	9,401	17,000	16,900
EXPENDITURES						
5311	Repair & Maintenance	393	3,000	1,517	2,000	2,100
5337	Licenses & Permits	461	500	461	600	600
5339	Utilities	1,194	1,500	814	1,100	1,100
5341	Professional Services	7,500	7,800	0	7,800	8,100
	Total Services and Supplies	9,548	12,800	2,792	11,500	11,900
5705	Capital Projects	0	115,000	0	0	109,000
	Total Capital Outlay	0	115,000	0	0	109,000
5903	Legal Cost Transfer	1,179	400	214	400	100
5905	Finance Cost Transfer	1,732	600	389	600	100
5909	General Govt Transfer	1,204	400	386	500	100
5911	Storm Drain Maint Transfer	25,000	0	0	0	0
	Total Interfund Transfers	29,115	1,400	989	1,500	300
	TOTAL FUND EXPENDITURES	\$ 38,663	\$ 129,200	\$ 3,781	\$ 13,000	\$ 121,200

5705 For City designated drainage projects



Restricted Funds & Grants

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



Acct #	Description	Actual Activity FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru FY 2018-19	Projected FY 2018-19	Adopted Budget FY 2019-20
REVENUES						
4705	Impact Fees	\$ 3,965	\$ 5,400	0	0	\$ 58,400
4169	Interest Earnings	382	200	317	600	600
4170	Unrealized Gain/Loss	(16)	-	49	100	100
TOTAL FUND REVENUES		4,331	5,600	366	700	59,100
EXPENDITURES						
5705	Capital Projects	0	42,000	0	0	43,000
	<i>Additional shade structure Soccer Park</i>					
	Total Capital Outlay	0	42,000	0	0	43,000
TOTAL FUND EXPENDITURES		0	\$ 42,000	0	0	\$ 43,000

4705 Expecting fees from two homes plus Kristen Court Phase II (24 units)
5705 Cash available for projects
AB1600 Impact fees can only be used for new or expanded facilities

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



Acct #	Description	Actual Activity FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru FY 2018-19	Projected FY 2018-19	Adopted Budget FY 2019-20
REVENUES						
4705	Impact Fees	\$ 881	\$ 1,700	0	0	\$ 15,300
4169	Interest Earnings	1,859	1,600	1,513	2,000	2,000
4170	Unrealized Gain/Loss	(61)	-	236	400	-
	TOTAL FUND REVENUES	2,679	3,300	1,749	2,400	17,300
EXPENDITURES						
5705	Capital Projects	0	202,000	0	0	205,000
	Total Capital Outlay	0	202,000	0	0	205,000
	TOTAL FUND EXPENDITURES	0	\$ 202,000	0	0	\$ 205,000

4705 Expecting fees from two homes plus Kristen Court Phase II (24 units)
 5705 Cash available for projects
 AB1600 Impact fees can only be used for new or expanded facilities

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



Acct #	Description	Actual Activity FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru FY 2018-19	Projected FY 2018-19	Adopted Budget FY 2019-20
REVENUES						
4705	Impact Fees	\$ 953	\$ 1,300	0	0	\$ 11,300
4169	Interest Earnings	99	100	82	100	100
4170	Unrealized Gain/Loss	(4)	-	13	0	0
	TOTAL FUND REVENUES	1,048	1,400	95	100	11,400
EXPENDITURES						
5705	Capital Projects	0	10,900	0	0	11,000
	Total Capital Outlay	0	10,900	0	0	11,000
	TOTAL FUND EXPENDITURES	0	\$ 10,900	0	0	\$ 11,000

4705 Expecting fees from two homes plus Kristen Court Phase II (24 units)
 5705 Cash available for projects
 AB1600 Impact fees can only be used for new or expanded facilities

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



Acct #	Description	Actual Activity FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru FY 2018-19	Projected FY 2018-19	Adopted Budget FY 2019-20
REVENUES						
4705	Impact Fees	\$ 1,665	\$ 2,280	0	0	\$ 11,100
4169	Interest Earnings	3,009	2,600	2,421	3,200	3,300
4170	Unrealized Gain/Loss	(92)	-	377	600	200
	TOTAL FUND REVENUES	4,582	4,880	2,798	3,800	14,600
EXPENDITURES						
5341	Professional Services	0	1,200	0	1,200	1,200
	Total Services and Supplies	0	1,200	0	1,200	1,200
5705	Capital Projects	6,500	324,000	0	0	327,000
	Total Capital Outlay	6,500	324,000	0	0	327,000
	TOTAL FUND EXPENDITURES	\$ 6,500	\$ 325,200	\$ -	\$ 1,200	\$ 328,200
4705	Expecting fees from two homes plus Kristen Court Phase II (24 units)					
5705	Cash available for projects					
	AB1600 Impact fees can only be used for new or expanded facilities					

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



Acct #	Description	Actual Activity FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru FY 2018-19	Projected FY 2018-19	Adopted Budget FY 2019-20
REVENUES						
4705	Impact Fees	\$ 287	\$ 1,250	0	0	\$ 10,900
4169	Interest Earnings	1,373	1,200	1,117	1,500	1,500
4170	Unrealized Gain/Loss	(44)	-	174	300	200
	TOTAL FUND REVENUES	1,615	2,450	1,290	1,800	12,600
EXPENDITURES						
5705	Capital Projects	-	149,000	0	0	151,000
	Total Capital Outlay	-	149,000	0	0	151,000
	TOTAL FUND EXPENDITURES	\$ -	\$ 149,000	0	0	\$ 151,000

4705 Expecting fees from two homes plus Kristen Court Phase II (24 units)
 5705 Cash available for projects
 AB1600 Impact fees can only be used for new or expanded facilities

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



Acct #	Description	Actual Activity FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru FY 2018-19	Projected FY 2018-19	Adopted Budget FY 2019-20
REVENUES						
4705	Impact Fees	\$ 4,259	\$ 3,450	0	0	\$ 30,200
4169	Interest Earnings	920	800	409	500	500
4170	Unrealized Gain/Loss	(34)	-	117	200	200
	TOTAL FUND REVENUES	5,145	4,250	526	700	30,900
EXPENDITURES						
5705	Capital Projects	0	100,700	0	0	101,000
	Total Capital Outlay	0	100,700	0	0	101,000
	TOTAL FUND EXPENDITURES	0	\$ 100,700	0	0	\$ 101,000

4705 Expecting fees from two homes plus Kristen Court Phase II (24 units)
 5705 Cash available for projects
 AB1600 Impact fees can only be used for new or expanded facilities

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



Acct #	Description	Actual Activity FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru FY 2018-19	Projected FY 2018-19	Adopted Budget FY 2019-20
REVENUES						
4705	Impact Fees	\$ 13,137	\$ 6,100	0	0	\$ 62,800
4169	Interest Earnings	3,906	4,000	2,167	2,900	3,000
4170	Unrealized Gain/Loss	(179)	-	667	900	500
	TOTAL FUND REVENUES	16,863	10,100	2,834	3,800	66,300

EXPENDITURES

5341	Professional Services	0	1,200	0	0	1,200
5705	Capital Projects	0	-	0	0	53,000
5901	Transfers to Other DIF funds	525,597	-	0	0	-
	Total Capital Outlay	525,597	1,200	0	0	54,200
	TOTAL FUND EXPENDITURES	\$ 525,597	\$ 1,200	0	0	\$ 54,200

4705 Expecting fees from two homes plus Kristen Court Phase II (24 units)

5705 Cash available for projects
AB1600 Impact fees can only be used for new or expanded facilities

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

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



Acct #	Description	Actual Activity FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru FY 2018-19	Projected FY 2018-19	Adopted Budget FY 2019-20
REVENUES						
4169	Interest Earnings	\$ 19	\$ -	\$ 15	0	0
4170	Unrealized Gain/Loss	90	-	2	0	0
TOTAL FUND REVENUES		\$ 109	\$ -	\$ 17	0	0
EXPENDITURES						
5705	Capital Projects	0	2,000	0	0	2,022
	Total Capital Outlay	0	2,000	0	0	2,022
TOTAL FUND EXPENDITURES		0	\$ 2,000	0	0	\$ 2,022

5705 Cash available for projects

Note 1: AB1600 Impact fees can only be used for new or expanded facilities

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



Acct #	Description	Actual Activity FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru FY 2018-19	Projected FY 2018-19	Adopted Budget FY 2019-20
REVENUES						
4403	Connection Fees	\$ 68,930	\$ 16,000	0	0	\$ 49,700
4169	Interest Earnings	9,300	5,000	2,244	3,000	3,100
4170	Unrealized Gain/Loss	(288)	100	1,177	1,600	100
TOTAL FUND REVENUES		77,942	21,100	3,421	4,600	52,900

EXPENDITURES

5705	Capital Projects	0	235,000	0	225,000	78,000
	Total Capital Outlay	0	235,000	0	225,000	78,000
5901	Interfund Transfer	715,000	0	0	0	0
	Total Interfund Transfers	715,000	0	0	0	0
TOTAL FUND EXPENDITURES		\$ 715,000	\$ 235,000	0	\$ 225,000	\$ 78,000

4705 Expecting fees from two homes plus Kristen Court Phase II (24 units)

5705 FY 17-18 Capital Projects included \$715,000 for Well #7 project

5705 FY 18-19 Capital Projects includes \$225,000 for Pennington Rd water main

5705 FY 19-20 Capital Projects includes \$78,000 to complete Well #7

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



Acct #	Description	Actual Activity FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru FY 2018-19	Projected FY 2018-19	Adopted Budget FY 2019-20
REVENUES						
4403	Connection Fees	0	\$ 10,000	0	\$ 9,000	\$ 59,800
4169	Interest Earnings	4,137	2,500	559	700	700
4170	Unrealized Gain/Loss	(169)	100	524	700	300
TOTAL FUND REVENUES		3,967	12,600	1,083	10,400	60,800

EXPENDITURES

5705	Capital Projects	0	449,000	41,786	41,800	60,000
	Total Capital Outlay	0	449,000	41,786	41,800	60,000
	Total Expenditures	0	\$ 449,000	\$ 41,786	\$ 41,800	\$ 60,000
4705	Expecting fees from two homes plus Kristen Court Phase II (24 units)					
5705	Cash available for projects					

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



Acct #	Description	Actual Activity FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru FY 2018-19	Projected FY 2018-19	Adopted Budget FY 2019-20
REVENUES						
4403	Connection Fees	0	\$ 7,900	0	0	\$ 32,800
4169	Interest Earnings	755	700	900	1,200	1,200
4170	Unrealized Gain/Loss	234	0	95	100	100
	Total Revenues	989	8,600	995	1,300	34,100

EXPENDITURES

5311	Repair & Maintenance	5,873	0	0	0	0
	Total Services and Supplies	5,873	0	0	0	0
5901	Repay DIF loan to Fund 31	0	0	0	0	34,100
5901	Transfers Fund 05 Soccer Park	18,000	0	0	0	0
5705	Capital Projects	0	81,000	121,339	121,300	0
	Total Capital Outlay	18,000	81,000	121,339	121,300	34,100
	Total Expenditures	\$ 23,873	\$ 81,000	\$ 121,339	\$ 121,300	34,100

4705 Expecting fees from two homes plus Kristen Court Phase II (24 units)

5705 Cash available for projects

City of Live Oak
Fund 67
Department 6700 - CDBG
Water Main and Pennington Road



Description	Actual Activity FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru FY 2018-19	Projected FY 2018-19	Adopted Budget FY 2019-20
Revenues					
4601 CDBG Grant Proceeds	\$ 1,685,771	\$ 562,200	\$ -	\$ 2,800	\$ 4,800,000
4602 Program Income	0	0	1,334	1,800	-
4603 Sutter County CDBG	225,711	-	-	-	550,000
Total All Revenues	1,911,482	562,200	1,334	4,600	5,350,000
Expenditures					
6018 Skate Park					
6018 Transfers Fund 05 Skate Park	209,486	0	0	0	0
	209,486	0	0	0	0
6022 Pennington Rd Water Main					
6022 Transfers Fund 05 County Program Inc	17,309	545,200	770	1,000	550,000
	17,309	545,200	770	1,000	550,000
6024 Well #8 and Water Storage					
6024 Well #8 and Water Storage	0	0	0	0	4,800,000
Transfers Program Income	0	0	0	0	0
	0	0	0	0	4,800,000
6700 CDBG Grant Administration					
6001 General Administration	17,948	17,000	1,374	1,800	0
6019 Activity Delivery	1,478,560	0	0	0	0
Subtotal	1,496,507	17,000	1,374	1,800	0
Total All Expenditures	\$ 1,723,302	\$ 562,200	\$ 2,144	\$ 2,800	\$ 5,350,000

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



Acct #	Description	Actual Activity FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru FY 2018-19	Projected FY 2018-19	Adopted Budget FY 2019-20
REVENUES						
	Other CDBG Program Income	0	0	0	0	0
4901	89-STBG-351 Program Income	11,244	70,000	0	0	57,000
4902	91-STBG-531 Program Income	87,293	0	0	0	0
4903	94-STBG-804 Program Income	#REF!	0	16,594	22,100	0
4906	99-STBG-1371 Program Income	#REF!	0	687	900	0
4951	98-EDBG-609 Program Income	#REF!	0	3,261	4,300	0
4169	Interest Earnings	1,171	1,000	386	500	1,000
4170	Unrealized Gain/Loss	(278)	0	77	100	0
	TOTAL FUND REVENUES	#REF!	71,000	21,005	27,900	58,000
EXPENDITURES						
	Transfer Pennington Rd East	0	0	0	0	0
5901	Interfund Transfer CDBG Prog	(5,404)	0	0	0	0
	Total Interfund Transfers	(5,404)	0	0	0	0
6001	General Administration	0	0	4,255	5,700	0
6003	Activity Delivery	0	71,000	0	0	58,000
6005	Housing Rehabilitation	0	0	0	0	0
	Total Grant Expenditures	0	71,000	4,255	5,700	58,000
	Departmental Grand Total	\$ (5,404)	\$ 71,000	\$ 4,255	\$ 5,700	\$ 58,000

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



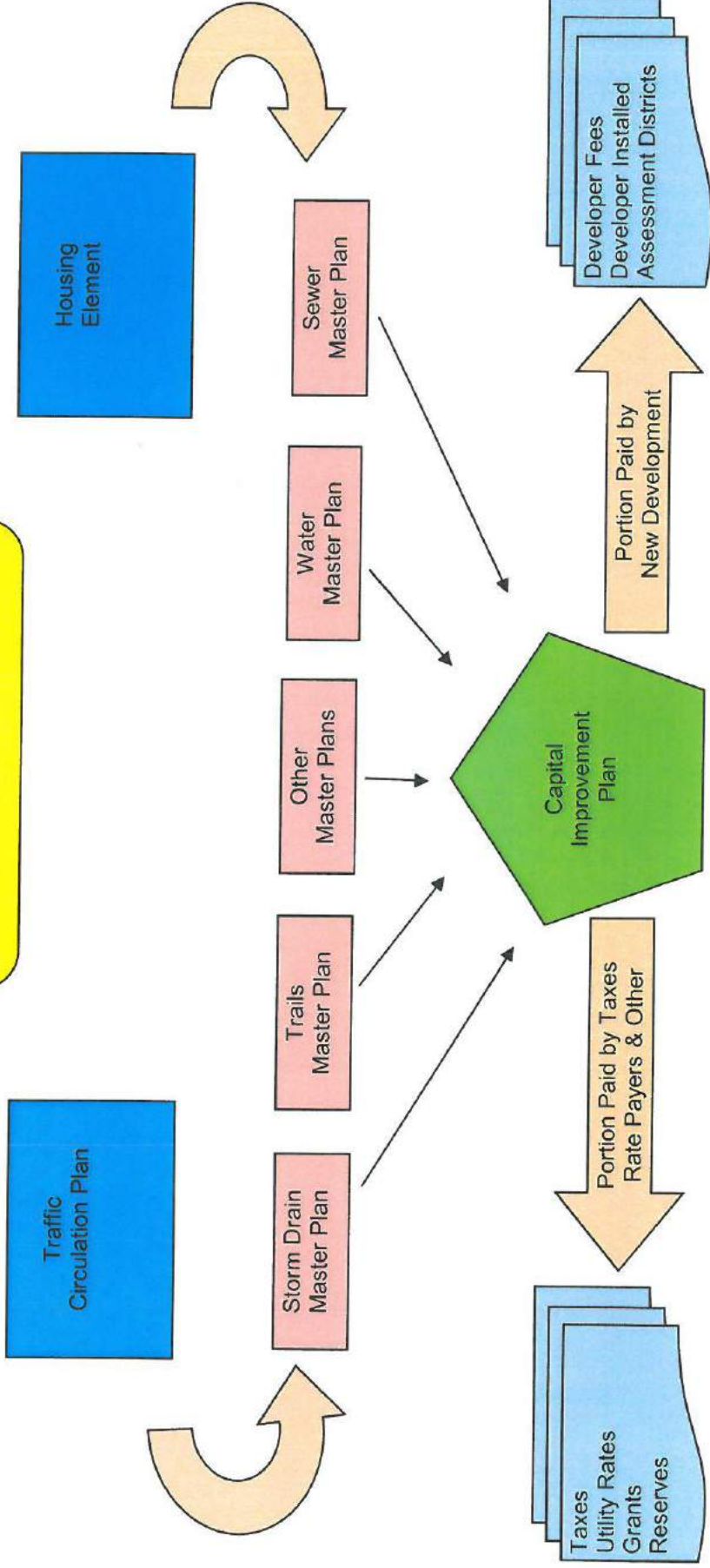
Acct #	Description	Actual Activity FY 2017-18	Adopted Budget FY 2018-19	Actuals Thru FY 2018-19	Projected FY 2018-19	Adopted Budget FY 2019-20
REVENUES						
4900	RLA Program Income	0	\$ 50,000	0	0	0
4972	97-HOME-Program Income	160	0	240	300	0
4973	00-HOME-0483 Program Income	26,476	0	0	0	0
4975	06-HOME-Program Income	28,054	0	25,321	33,800	50,000
4978	11-HOME-7661 Program Income	0	0	0	0	0
4979	14-HOME-9274 Program Income	56,140	0	0	0	0
4169	Interest Earnings	3,270	0	2,688	3,600	0
4170	Unrealized Gain/Loss	(197)	0	363	500	0
	TOTAL FUND REVENUES	113,903	50,000	28,612	38,200	50,000
EXPENDITURES						
6001	General Administration	9,067	4,000	8,898	11,900	0
6003	Activity Delivery	0	46,000	0	0	355,000
6010	Eligible Housing Activities	0	0	0	0	0
	Total Grant Expenditures	9,067	50,000	8,898	11,900	355,000
	Departmental Grand Total	\$ 9,067	\$ 50,000	\$ 8,898	\$ 11,900	\$ 355,000

6010 For City designated housing activities



Capital Improvement Plan

**City of Live Oak
General Plan**





City of Live Oak

Capital Improvement Plan

Parks & Other Projects

	Funding Source	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Total Spending
Drain Rehab (Date-Soccer Pk)			100,000	1,100,000				1,200,000
Developer Contribution	270,000							
Future Drain Impact Fees	530,000							
Undetermined City Funding	400,000							
Soccer Park Shade Structures	90,000			45,000		45,000		90,000
Future Park Impact Fees								
Pennington Park Restroom Bldg	40,000				40,000			40,000
Future Park Impact Fees								
Memorial Park Improvements	325,000			50,000	75,000	100,000	100,000	325,000
General Fund								
Community Bldg Repairs	50,000				50,000			50,000
General Fund								
Riverfront Park Strategy	100,000			100,000				100,000
Federal CDBG Grant								
Soccer Park Field 4	500,000					500,000		500,000
Future Park Impact Fees								
Police Car Fleet	264,000		88,000		88,000		88,000	264,000
COPS Fund								
Fire Engine Type VI	200,000						200,000	200,000
General Fund								
Fire Engine Lease Financing	450,810	-	90,162	90,162	90,162	90,162	90,162	450,810
General Fund								



**City of Live Oak
Capital Improvement Plan**

Street & Roads Projects

	Funding Source	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Totals
Pennington Rd West			1,094,000					1,094,000
FHWA (Federal Hwy) Grant	968,000							
City Gas Tax	75,000							
City SB1 Gas Tax	51,000							
Hwy 99 Engineering/Streetscape		250,000				50,000		300,000
City LTF Road Funds	300,000							
Hwy 99 Utility Undergrounding		5,620,000						5,620,000
City Traffic Impact Fees	500,000							
City LTF Road Funds	120,000							
City Rule 20 Credits	685,000							
Rocklin Rule 20 Credits	1,500,000							
Sutter Co Rule 20 Credits	1,300,000							
PG&E Redirect Rule 20 Credits	1,515,000							
Hwy 99 Relocate Water/Sewer lines			1,200,000					1,200,000
City General Fund	300,000							
City LTF Road Fund	400,000							
City Sewer Fund	100,000							
Undetermined City Source	400,000							
Hwy 99 Widening & StreetScape			100,000	12,120,000	10,120,000			22,340,000
City Gas Tax	194,000							
City SB1 Gas Tax	146,000							
Federal "Tiger" Grant	10,000,000							
CalTrans Shop Funds	12,000,000							
Kola Street Rehab (Larkin-N Street)					140,000	1,100,000		1,240,000
City SB1 Gas Tax	140,000							
City LTF Road Fund	800,000							
Future Traffic Impact Fees	300,000							
Slurry Seal Program						300,000		300,000
City LTF Road Fund	300,000							
Rec Trail Phase 4			30,000		525,000			555,000
Federal Grant	491,000							
Park Impact Fees	64,000							



**City of Live Oak
Capital Improvement Plan**

Water System Projects

Funding Source	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Totals
Pennington Rd Water Main	925,000						925,000
Sutter Co CDBG	550,000						
City Water Connection Fees	225,000						
City CDBG Program Income	60,000						
City CFD 92 Facility Funds	90,000						
<<							
Water Well #7A	495,000	700,000					1,195,000
Water Connection Fees	700,000						
<<							
Water Well #8 & Water Storage			4,650,000				4,650,000
Federal CDBG Grant			4,650,000				
<<							
Water Meter Replacements	375,000	150,000	150,000	150,000	150,000	150,000	750,000
Water Operations	375,000						
Future Water Connection Fees		150,000	150,000	150,000	150,000	150,000	
Water Valve Replacements	75,000	50,000	50,000	50,000			150,000
Water Operations	75,000						
Future Water Connection Fees		50,000	50,000	50,000			
Fire Hydrant Replacements	75,000	50,000	50,000	50,000			150,000
Water Operations	75,000						
Future Water Connection Fees		50,000	50,000	50,000			
Booster Station (Well 7A/7B)	750,000				1,500,000		1,500,000
Future Water Connection Fees	750,000				1,500,000		
Undetermined Funding Source							
Rehab Water Well #5						2,500,000	2,500,000
Potential State Water Grant						2,500,000	



**City of Live Oak
Capital Improvement Plan**

Sewer System Projects	Funding Source	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	Total Spending
P' Street Lift Station Sewer Operations	895,000		895,000					895,000
Sewer Plant Solar Project Sewer Operations State Water Board Grant	750,000 1,500,000		2,250,000					2,250,000
Sewer Plant Filters Rehab Sewer Operations	125,000			125,000				125,000
Sewer Plant Security Cameras Sewer Operations	30,000			30,000				30,000
Ash Street Lift Station Sewer Operations	600,000			600,000				600,000
Pennington Lift Station Sewer Operations	750,000				750,000			750,000
Kola Street Lift Station Sewer Operations	250,000					250,000		250,000
Peach Street Lift Station Sewer Operations	300,000					300,000		300,000
Sewer Vac Truck Replacement Sewer Operations	450,000						450,000	450,000
Sewer Deodorizing System Sewer Operations	250,000			250,000				250,000