



LIVE OAK CITY COUNCIL

REGULAR MEETING AGENDA AUGUST 2, 2023 6:00 PM

MEETING LOCATION
LIVE OAK COUNCIL CHAMBERS
9955 LIVE OAK BOULEVARD
LIVE OAK, CALIFORNIA 95953

MEMBERS OF THE COUNCIL

BOB WOTEN, MAYOR
JERAMY CHAPDELAIN, VICE MAYOR
LAKHVIR GHAG, COUNCILMEMBER
ASHLEY HERNANDEZ, COUNCILMEMBER
NANCY SANTANA, COUNCILMEMBER

AARON PALMER,
CITY MANAGER

NICOLE ROSSER,
CITY ATTORNEY

The Council may take up any agenda item at any time, regardless of the order listed. Action may be taken on any item on this agenda. Materials related to an item on this Agenda submitted to the Council after distribution of the agenda packet are available for public inspection at City Hall, 9955 Live Oak Boulevard, Live Oak, during normal business hours. Such documents are also available on the City of Live Oak's website at www.liveoakcity.org, subject to staff's availability to post the documents before the meeting.

In compliance with the Americans with Disabilities Act, the meeting room is wheelchair accessible and disabled parking is available. If you have a disability and need disability-related modifications or accommodations to participate in this meeting, please contact the City Clerk's office at (530) 695-2112 x107. Requests must be made at least 24 hours in advance.

- **Remote Viewing:**

- Members of the public can view a livestream of the meeting online at https://liveoakca.granicus.com/ViewPublisher.php?view_id=1.
- Members of the public can access the Zoom webinar as follows:
 - **Join by Electronic Device:**
<https://us02web.zoom.us/j/87832640404>
 - **Join by Phone:**
1-669-900-6833 or 1-833-548-0282 (Toll Free)
Webinar ID: 878 3264 0404

- **Public Comment:** Members of the public can submit general public comments, as well as comment on specific agenda items in the following ways:
 - **Public Attendance:** Members of the public who attend in person may make comments from the Council Chamber podium.

- **Live Remote Public Comment:** Members of the public can submit a live remote public comment by:
 - *Joining the virtual Council meeting via the link below. When public comment is opened, raise your virtual hand and be called upon to speak for up to 3 minutes.*

<https://us02web.zoom.us/j/87832640404>
 - *Joining the virtual Council meeting by calling the phone number below. When public comment is opened, dial *9 to raise your hand and be called upon to speak for up to 3 minutes.*

1-669-900-6833 or 1-833-548-0282 (Toll Free)
Webinar ID: 878 3264 0404
 - **Email Public Comment:** Comments from the public on agenda items will be accepted until 1:00 pm on the date of the meeting, via email to the City Clerk at cmenchaca@liveoakcity.org. Comments will be distributed to Council prior to the meeting and attached to the minutes. Please note that emailed comments will NOT be read aloud by staff during the meeting.
 - **eComment Feature:** Comments from the public on agenda items will be accepted until 1:00 pm on the date of the meeting, via the eComment feature at https://liveoakca.granicus.com/ViewPublisher.php?view_id=1. Comments will be distributed to Council prior to the meeting and attached to the minutes. Please note that eComments will NOT be read aloud by staff during the meeting.
-

CALL TO ORDER**ROLL CALL****PLEDGE OF ALLEGIANCE AND INVOCATION****CORRECTIONS AND/OR CHANGES TO THE AGENDA BY CITY MANAGER ONLY****PRESENTATIONS AND RECOGNITIONS****PUBLIC COMMENT**

Any person wishing to address the City Council on general jurisdictional matters or consent calendar items may do so at this time. If you are commenting on an agenda item, your comments will be heard at the time that item is scheduled for discussion. The City Council adopted a time limit of three minutes per person. The Brown Act does not allow for Council discussion of items not on the agenda. Councilmembers may only a) refer the matter to staff; b) ask for additional information; c) request a report back; or d) provide a limited factual response for items not listed on the agenda.

CONSENT ITEMS

Consent Calendar is passed by one motion with exceptions and separate votes as noted.

1. City Council Meeting Minutes
Recommendation: Approve the July 19, 2023, City Council Regular Meeting minutes.
(Clarissa Menchaca, City Clerk)
2. City Projects Update
Recommendation: Receive and file.
(Ron Walker, Public Works Director)

BUSINESS ITEMS

3. Granicus Digital Services and Meeting Management Solutions
Recommendation: Discussion and possible approval of OneView Essentials and GovMeetings subscriptions.
(Clarissa Menchaca, City Clerk)
4. Introduction of an Ordinance Adding Chapter 2.44 "Electronic and Paperless Filing of Fair Political Practices Commission Campaign Disclosure Statements and Statements of Economic Interests" to Title 2 "Administration and Personnel" of the Live Oak Municipal Code
Recommendation: Waive the first reading of the ordinance entitled, An Ordinance of the City Council of the City of Live Oak, California, Adding Chapter 2.44 "Electronic and Paperless Filing of Fair Political Practices Commission Campaign Disclosure Statements and Statements of Economic Interests" to Title 2 "Administration and Personnel" of the Live Oak Municipal Code.
(Clarissa Menchaca, City Clerk)

5. Introduction of an Ordinance Adding Chapter 2.44 "Electronic Filing of Fair Political Practices Commission Campaign Disclosure Statements and Statements of Economic Interests" to Title 2 "Administration and Personnel" of the Live Oak Municipal Code
Recommendation: Waive the first reading of the ordinance entitled, An Ordinance of the City Council of the City of Live Oak, California, Adding Chapter 2.44 "Electronic Filing of Fair Political Practices Commission Campaign Disclosure Statements and Statements of Economic Interests" to Title 2 "Administration and Personnel" of the Live Oak Municipal Code.
(Clarissa Menchaca, City Clerk)
6. Approval of an Updated Statement of Investment Policy
Recommendation: 1) Provide any additional edits to the investment policy; and 2) Adopt resolution approving the Statement of Investment Policy.
(James Ramsey, Finance Director)
7. Filing of Acceptance of AB 1600 (Development Impact Fee) Annual Report
Recommendation: 1) Accept the annual report on development impact fees; and 2) Adopt findings that funds held longer than five years are needed for future projects.
(James Ramsey, Finance Director)
8. Resolution of the City Council of the City of Live Oak Approving a Tax Collection Schedule for Fiscal Year 2023-24 for Community Facilities District No. 92-1
Recommendation: Adopt resolution.
(James Ramsey, Finance Director)
9. Resolution of the City Council of the City of Live Oak Approving a Tax Collection Schedule for Fiscal Year 2023-24 for Community Facilities District No. 2004-1
Recommendation: Adopt resolution.
(James Ramsey, Finance Director)
10. Resolution of the City Council of the City of Live Oak Approving a Tax Collection Schedule for Fiscal Year (FY) 2023-24 for the Live Oak Lighting and Maintenance Assessment District of the City of Live Oak
Recommendation: Adopt resolution.
(James Ramsey, Finance Director)

PUBLIC HEARING ITEMS

11. Public Hearing Regarding the Fireworks Citation for Fiscal Year 2022-23
Recommendation: Conduct a public hearing and upon conclusion, adopt a resolution assessing the unpaid citation against the property.
(James Ramsey, Finance Director)
12. Public Hearing Regarding the Utility Service Lien for Fiscal Year 2022-23
Recommendation: Conduct a public hearing and upon conclusion, adopt a resolution assessing the cost of water and sewer against the property.
(James Ramsey, Finance Director)

ITEMS REMOVED FROM THE CONSENT AGENDA FOR COUNCIL CONSIDERATION AND ACTION

UPDATES AND ANNOUNCEMENTS FROM THE CITY ATTORNEY AND CITY MANAGER

COUNCILMEMBER COMMENTS

CLOSED SESSION

After the Closed Session the City Council will leave the Council Chambers and the meeting will be adjourned by operation of law due to lack of a quorum. If there is any reportable Closed Session Action, a report will be made at the beginning of the next regular Council meeting. After the Closed Session Item descriptions are read by the City Attorney, all members of Council, applicable Consultants and Staff are asked to join the Closed Session meeting.

13. Public Employee Performance Evaluation Pursuant to California Government Code Section 54957:
City Manager
14. Conference with Labor Negotiators Pursuant to California Government Code Section 54957.6:
Unrepresented employee: City Manager

ADJOURNMENT



**City of Live Oak
Report to City Council**

Meeting Date: August 2, 2023

Title: City Council Meeting Minutes

Contact Information: Clarissa Menchaca, City Clerk

Recommendation: Approve the July 19, 2023, City Council Regular Meeting minutes.

Attachments:

[Minutes](#)



LIVE OAK CITY COUNCIL

MINUTES
JULY 19, 2023
6:00 PM

MEETING LOCATION
LIVE OAK COUNCIL CHAMBERS
9955 LIVE OAK BOULEVARD
LIVE OAK, CALIFORNIA 95953

MEMBERS OF THE COUNCIL

BOB WOTEN, MAYOR
JERAMY CHAPDELAINE, VICE MAYOR
LAKHVIR GHAG, COUNCILMEMBER
ASHLEY HERNANDEZ, COUNCILMEMBER
NANCY SANTANA, COUNCILMEMBER

AARON PALMER,
CITY MANAGER

NICOLE ROSSER,
CITY ATTORNEY

CALL TO ORDER

Meeting called to order by Mayor Woten at Live Oak City Council Chambers, 9955 Live Oak Boulevard, Live Oak, CA at 6:02 pm.

ROLL CALL

Present: Councilmembers Hernandez, Santana, Ghag, Vice Mayor Chapdelaine, and Mayor Woten

PLEDGE OF ALLEGIANCE AND INVOCATION

Mayor Woten led the Pledge of Allegiance. Vice Mayor Chapdelaine delivered the invocation.

CORRECTIONS AND/OR CHANGES TO THE AGENDA BY CITY MANAGER ONLY

Item 1 – *City Council Meeting Minutes* – The recommendation should read to approve the July 5, 2023, City Council Regular Meeting minutes.

PRESENTATIONS AND RECOGNITIONS

PUBLIC COMMENT

The following members of the public addressed the Council: Sean Reese and Robert Kissel.

CONSENT ITEMS

Consent Calendar is passed by one motion with exceptions and separate votes as noted.

MOTION: APPROVE THE CONSENT AGENDA, WITH THE EXCEPTION OF ITEM 2 AND ITEM 3 WHICH WERE PULLED FOR FURTHER DISCUSSION.
(MOTION: GHAG; SECOND: CHAPDELAINE)

VOTE: MOTION PASSED UNANIMOUSLY

1. City Council Meeting Minutes
Clarissa Menchaca, City Clerk
Council action: July 5, 2023, City Council Regular Meeting minutes approved.

2. City Projects Update
Ron Walker, Public Works Director

This item was removed from the Consent Agenda for further discussion at the request of Councilmember Santana.

3. Purchase of a New City Truck
Luis Cibrian, Parks and Recreation Director

This item was removed from the Consent Agenda for further discussion at the request of Councilmember Santana.

BUSINESS ITEMS

4. Dog Park Discussion
Luis Cibrian, Parks and Recreation Director

Luis Cibrian, Parks and Recreation Director, and Scott Rolls, City Engineer, provided a report for the Council.

Public Comment was opened and closed without any speakers.

Council action: Direction provided to staff.

ITEMS REMOVED FROM THE CONSENT AGENDA FOR COUNCIL CONSIDERATION AND ACTION

2. City Projects Update
Ron Walker, Public Works Director

Ron Walker, Public Works Director, addressed questions from the Council.

MOTION: RECEIVE AND FILE.
(MOTION: HERNANDEZ; SECOND: SANTANA)

VOTE: MOTION PASSED UNANIMOUSLY

3. Purchase of a New City Truck
Luis Cibrian, Parks and Recreation Director

Luis Cibrian, Parks and Recreation Director, addressed questions from the Council.

MOTION: APPROVE THE PURCHASE OF A NEW PARKS AND RECREATION TRUCK FOR FISCAL YEAR 2023-2024.
(MOTION: WOTEN; SECOND: SANTANA)

VOTE: MOTION PASSED UNANIMOUSLY

UPDATES AND ANNOUNCEMENTS FROM THE CITY ATTORNEY AND CITY MANAGER

There were no updates or announcements from the City Attorney.

COUNCILMEMBER COMMENTS

Councilmember Hernandez highlighted the upcoming SAYLove event for the cleanup of the Highway 99 corridor and recreation trails.

Councilmember Santana touched on the Parks and Recreation Cardboard Boat Races event scheduled for Friday, July 21, 2023, at 5:30 pm. Councilmember Santana discussed a resident's concern of potentially using the community center as a cooling center for residents and inquired about the increase in homeless individuals in the City.

Councilmember Ghag invited the Council to attend the Live Oak cricket team's championship celebration scheduled for Saturday, July 22, 2023, at 6:00 pm at the Live Oak Soccer Park.

ADJOURNMENT

Mayor Woten adjourned the meeting at 7:42 pm.

Bob Woten, Mayor

ATTEST:

Clarissa Menchaca, City Clerk



**City of Live Oak
Report to City Council**

Meeting Date: August 2, 2023
Title: City Projects Update
Contact Information: Ron Walker, Public Works Director

Background:

1. Pennington Road - West Project: For members of the public that have questions and/or concerns an information line and website have been set up. The information telephone number is (530) 557-2023. The striping should be done by July 27, 2023, and the detour will be removed at that time. The only items remaining will be the signs and the monument wells. The signs should be done soon, but I have not received an exact date yet. The monument wells will be completed once the contractor is able to obtain the necessary brass discs, I have received no hard date for completion yet. The signage on the highway will remain through the end of next week.
2. Pennington East - East Project: Plans at 60%. Specifications and Estimate at 50%.
3. P Street Lift Station Improvement Project: Staff received an update from Kevin Warring with the Water Board on June 21, 2023. Kevin stated that he did not have any updates regarding the application, the Environmental and financial packages are in for review. The general and technical package are complete based on his initial review, and the funding agreement execution is on schedule to be executed sometime around the end of the year.
4. Wastewater Treatment Plant Solar Project: The city legal department is reviewing a draft proposal from eDesignC. Staff has also sent the draft to the State Water Board for review.
5. Wastewater Treatment Plant Headworks Rehabilitation Project: The State has not evaluated this grant application yet, because of a backlog of grant applications. Also, some of the grant money allocated to the state water board for grants has been reduced which may push this project back a year or more.
6. Well 7 and Well 4 Generator Grant Project: This grant application received a Priority 2 ranking according to the California Public Utility Commission's High Fire Threat District Map. If there is any funding left after all Priority 1 applications have been addressed, the State Water Resource Control Board will start on Priority 2 ranked applications.
7. Customer Complaint Project: Item will be on the August 2, 2023 agenda for the Council to vote on.
8. Welcome to Live Oak Signs: Staff contacted Arrow Signs on July 11, 2023 and was told that their estimating department was working on updating numbers.
9. Streets Master Plan: Staff will update as funds become available.
10. Dog Park: At the July 19, 2023 City Council meeting, staff presented the Council with three design options for the facility. The City Council provided guidance that Option 3 was preferred.

Analysis:

This report is a City Projects Update.

Fiscal Impacts:

None.

Recommendation:

Receive and file.



City of Live Oak Report to City Council

Meeting Date:	August 2, 2023
Title:	Granicus Digital Services and Meeting Management Solutions
Contact Information:	Clarissa Menchaca, City Clerk
Background:	At the June 21, 2023 City Council meeting, staff was directed to research the various platform solutions presented and bring back the recommended products for Council discussion and possible approval. Meg Marshall with Granicus will provide an overview of OneView Essentials customer relations management, OneMeeting agenda and meeting management, and Live Cast self managed streaming. Because of the City's partnership across Granicus's product lines, if the Council were to approve the two recommended additional subscriptions, Granicus will discount the City the \$3,000 data migration fees for migrating all of the current records from Peak Agenda Management to OneMeeting and discount the City 10% across the board.
Analysis:	With the 10% discount, the subscription cost for OneView Essentials is \$8,100, with \$3,500 one-time implementation fee. Currently the City pays \$19,267.73 for the GovMeetings subscription which includes the Peak Agenda Management System and GovMeetings. The new subscription cost for OneMeeting and Live Cast is \$25,082, with \$11,350 one-time implementation fees. That is an annual increase of \$5,814.27.
Fiscal Impacts:	* OneView Essentials Customer Relations Management - \$8,100 annually (with 7% annual uplift), \$3,500 one-time implementation fees * GovMeetings Subscription Cost - \$25,082 annually, \$11,350 one-time implementation fees
Recommendation:	Discussion and possible approval of OneView Essentials and GovMeetings subscriptions.
Attachments:	

[PowerPoint Presentation](#)

Granicus + Live Oak, CA

Digital Services and Meeting Management Presentation

By Meg Marshall, Account Executive

August 2nd, 2023

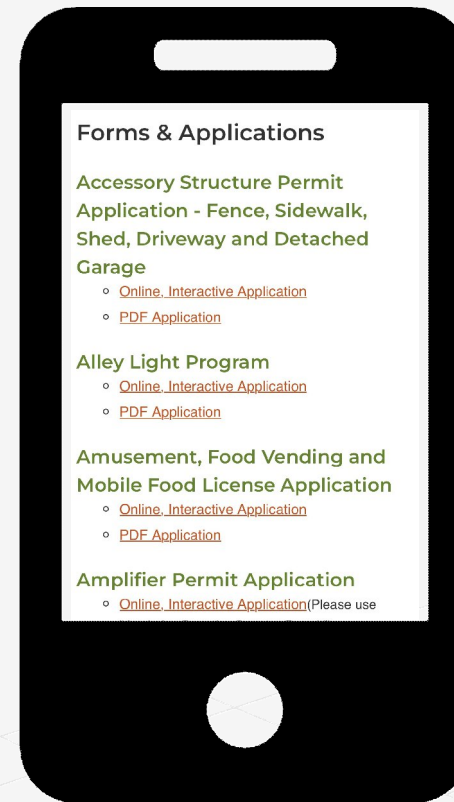
OneView - Digital Services

OneView is centralized service for everyday citizen engagement. An online platform to create and build relationships that connects governments with constituents to serve better and improve outcomes, with online services (e.g. web and mobile) that enable residents to submit and track service requests and staff to manage those requests end-to-end.



OneView Essentials

- Full Citizen Request Management
- Robust Workflows
- Mobile App
- Unlimited Users
- Integration Library
- One software Integration



1

Download the app

2

Choose a service

3

Track, Manage, Pay

Pricing -

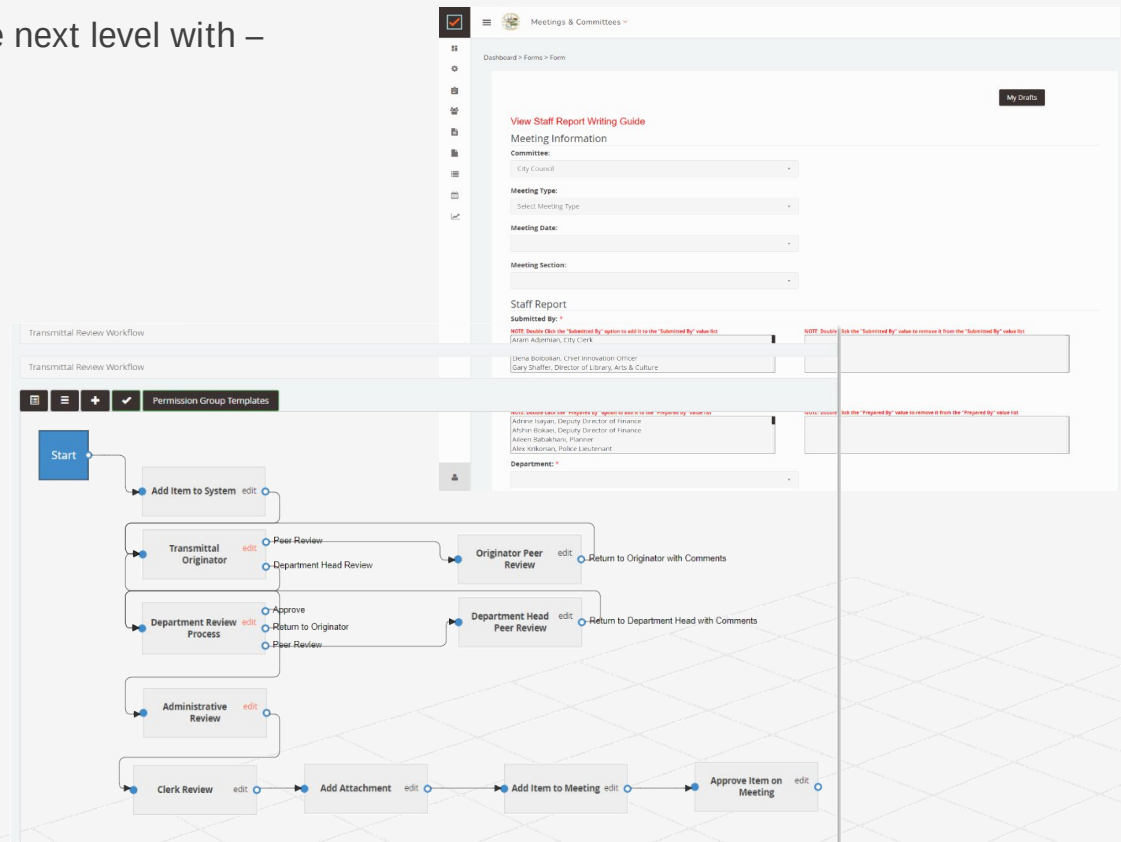
New Subscription Cost

\$8,100 annually
\$3,500 one-time implementation fees

OneMeeting – Agenda & Meeting Management

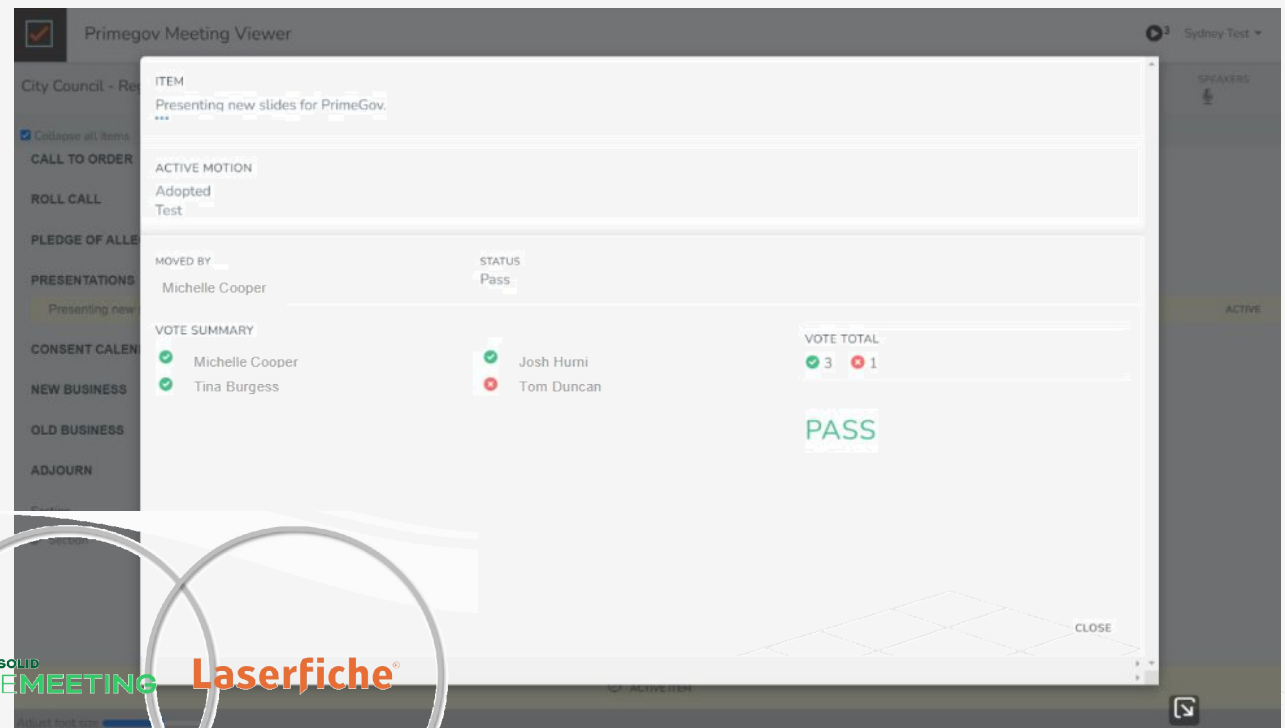
OneMeeting takes agenda management to the next level with –

- Custom Templates
- Dynamic Selection
- Dynamic Routing
- Microsoft Office Word Integration
- Insert Tables/Images
- Redaction
- No File Size Limit
- Ability to change/clean up formatting



OneMeeting - In-Meeting Experience Enhancements

- Dynamic Roll Call
- Block Voting
- Quick Motions
- Integrated Speaker Lists
- Action Report
- Syncs to Clarissa's minutes
- Public ability to request to speak/comment



Live Cast – Self Managed Streaming

- Hyperlinked agendas, minutes, and documents
- Advanced keyword search
- 100% cloud-based giving Clarissa remote meeting capabilities
- Simulcast: Distribute streams to Facebook, YouTube, and your website
- 720P video quality out of the box

The screenshot displays the Live Cast – Self Managed Streaming interface. On the left, a video feed shows a city council meeting in progress. Below the video, there are controls for 'Pause' and 'End', and a 'Time Remaining' indicator showing 58 min 53 sec. A 'Help' button is also visible. The main content area on the right features a sidebar with a list of agenda items, including '1) Roll Call', '2) Pledge of Allegiance', '3) Public Comments', '4) Approval of Minutes', and '5) Consent Agenda'. The selected item, '5.1) Resolution relating to a Minor Modification to the Detailed Planned Development known as Nova to allow changes to the glazing pattern at the previously approved mixed-use building's southeast corner, located at 1237 North Van Buren Street, on the west side of North Van Buren Street, north of West Juneau Avenue, in the 4th Aldermanic District.', is displayed in the main content area. The interface also includes a 'Timestamp' field with the value '12:53:03 PM' and a 'Record' button. A 'Delete' button is located in the top right corner of the main content area. The interface is designed for managing live streaming content, providing a clear view of the meeting agenda and the current resolution being discussed.

Pricing Breakdown -

Current GovMeetings Subscription Cost –
\$19,267.73

New GovMeetings Subscription Cost –
\$25,082

Annual increase - \$5,814.27
One Time Cost - \$11,350

When Live Oak grows, Granicus will grow with you.



+



At this time I will open it up to any remaining questions..



City of Live Oak Report to City Council

Meeting Date: August 2, 2023

Title: Introduction of an Ordinance Adding Chapter 2.44 "Electronic and Paperless Filing of Fair Political Practices Commission Campaign Disclosure Statements and Statements of Economic Interests" to Title 2 "Administration and Personnel" of the Live Oak Municipal Code

Contact Information: Clarissa Menchaca, City Clerk

Background: Background:

The Political Reform Act recognizes campaigns that spend or raise more than \$2,000 as "Controlled Committees." Under the Act, these committees are obligated to file detailed campaign finance statements, also known as Fair Political Practices Commission (FPPC) Form 460s. The City Clerk is the local filing officer for the City of Live Oak, and is responsible for receiving, reviewing, and storing campaign disclosure information, as well as making it accessible to the public.

Effective January 1, 2021, Assembly Bill (AB) 2151 requires cities to post any campaign statement, report, or other document required by the Political Reform Act to its city website within 72 hours of its filing. The City Clerk's office currently accepts paper filings of such documents and, since January 2021, staff has been manually redacting and uploading forms to the City website. The documents are to be made available online for four years from the date of the election associated with the filing, and retained for a total of 10 years for non-incumbents or permanently for elected officials.

To provide a more efficient process, the City Clerk's Office recently acquired NetFile, an electronic/paperless filing system that accommodates online filing of several types of FPPC forms, including Forms 460, 470, 496, and 497, and meets the requirements of the Secretary of State. NetFile will ensure compliance with AB 2151, provide more transparency to the public, and offer an easier way for all filers to complete their required filings.

Discussion:

Government Code section 84615 allows local government agencies to require an elected and appointed official, candidate, or committee to file FPPC

campaign statements, reports, or other documents online or electronically with a local filing officer.

There are many advantages to allowing electronic filing of disclosure documents. One of which is shifting to an electronic system allows the public direct online access to campaign disclosure documents and Statements of Economic Interests. The system is also beneficial to the filer by providing multiple prompts to ensure timely filing, by storing previous statements for user ease when completing subsequent filings, and by permitting a single filing for multiple offices.

In order for the City of Live Oak to accept electronically filed statements, the City Council must adopt an ordinance approving the use of an online or electronic filing system, which shall include the legislative finding that the online or electronic system will operate securely and effectively and will not unduly burden filers.

In terms of security, the NetFile system is a web-based, vendor-hosted application that utilizes "industry best practices" for securing data, using the same data encryption for online filings that is used by banks for online banking. NetFile stores and backs up data at three separate locations, creating the essential safety measures and redundancy that allows for recovery of information in the event of an emergency or disaster.

Implementation of the NetFile system will promote transparency and provide convenience for committees, individuals, and the public. It provides 24-hour filing and viewing accessibility of campaign finance information from any computer, anywhere. In certain instances, the NetFile system will also increase the accuracy of filed campaign statements by prohibiting any filings that may have inadvertently omitted information required under the Political Reform Act.

To ensure a smooth transition, NetFile and the City Clerk will offer extensive training to all filers.

Statement of Economic Interests (Form 700):

The Form 700 component of NetFile does not require an ordinance and is simply an internal procedural change. However, with the transition to electronic filing of campaign disclosure statements, staff recommends all future reports and other documents filed on behalf of Statement of Economic Interest filers be filed electronically. The City Clerk is responsible for the annual filing of Form 700s by 87200 Filers (City Council, Planning Commission, City Manager, City Treasurer, and City Attorney) and designated City staff, boards, commissions, and consultants. Form 700s occasionally need amendments or are submitted incomplete or without appropriate schedules attached. The Form 700 electronic filing system incorporates an initial review process that alerts the filer of errors at the time they enter their information, thereby minimizing the need for the City Clerk to request amendments. There are currently 215 cities and 50 counties in

California using electronic filing systems for Form 700 filings.

Fiscal Impacts: The NetFile system cost is \$3,300 per year. Funds have been appropriated in the Fiscal Year 2023-24 City Clerk's Office budget.

Recommendation: Waive the first reading of the ordinance entitled, An Ordinance of the City Council of the City of Live Oak, California, Adding Chapter 2.44 "Electronic and Paperless Filing of Fair Political Practices Commission Campaign Disclosure Statements and Statements of Economic Interests" to Title 2 "Administration and Personnel" of the Live Oak Municipal Code.

Attachments:

[Ordinance](#)

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LIVE OAK, CALIFORNIA, ADDING CHAPTER 2.44 "ELECTRONIC AND PAPERLESS FILING OF FAIR POLITICAL PRACTICES COMMISSION CAMPAIGN DISCLOSURE STATEMENTS AND STATEMENTS OF ECONOMIC INTERESTS" TO TITLE 2 "ADMINISTRATION AND PERSONNEL" OF THE LIVE OAK MUNICIPAL CODE

The City Council of the City of Live Oak, State of California, does ordain as follows:

WHEREAS, Government Code Section 84615 currently provides that a local agency may adopt an ordinance to require an elected officer, candidate, committee, or other person required to file statements, reports, or other documents required by Chapter 4 of the Political Reform Act (commencing with Section 84100 of the Government Code), except an elected officer, candidate, committee, or other person who receives contributions totaling less than \$2,000 and who makes independent expenditures totaling less than \$2,000 in a calendar year, to file those statements, reports, or other documents online or electronically with the local filing officer; and

WHEREAS, the City has entered into an agreement with NetFile, Inc., a vendor approved by the California Secretary of State, to provide an online electronic filing system ("System") for campaign disclosure statements and Statements of Economic Interest forms; and

WHEREAS, the System will operate securely and effectively and will not unduly burden filers. Specifically: (1) the System will ensure the integrity of the data and includes safeguards against efforts to tamper with, manipulate, alter, or subvert the data; (2) the System will only accept a filing in the standardized record format developed by the Secretary of State and compatible with the Secretary of State's system for receiving an online or electronic filing; and (3) the System will be available free of charge to filers and to the public for viewing filings; and

WHEREAS, the City of Live Oak desires to amend the Live Oak Municipal Code to add a new Section relating to electronic filing of Campaign Disclosure Statements and Statements of Economic Interests;

NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF LIVE OAK DOES ORDAIN AS FOLLOWS:

SECTION 1. RECITALS

That the above Recitals are true and correct and are incorporated as though fully set forth herein.

SECTION 2. PURPOSE

That the purpose of this Ordinance is to require the filing of Campaign Disclosure Statements and Statements of Economic Interest by elected officials, candidates, staff, consultants, commissions, or committees to be completed electronically. The City Council enacts this Ordinance in accordance with the authority granted to cities by state law. This ordinance is intended to supplement, and not conflict with, the Political Reform Act.

SECTION 3. ADDING CHAPTER 2.44 "ELECTRONIC AND PAPERLESS FILING OF FAIR POLITICAL PRACTICES COMMISSION CAMPAIGN DISCLOSURE STATEMENTS AND STATEMENTS OF ECONOMIC INTERESTS" TO TITLE 2 "ADMINISTRATION AND PERSONNEL" OF THE LIVE OAK MUNICIPAL CODE

Title 2 of the Live Oak Municipal Code is hereby amended to add new Chapter 2.44 to read as follows:

2.44 Electronic Filing of Campaign Disclosure Statements and Statements of Economic Interests

(a) Any elected officer, candidate, commission, committee, or other person required to file statements, reports, or other documents required by Government Code Chapter 4 - Political Reform Act (commencing with Section 84100) shall file those statements, reports, or other documents online or electronically with the City Clerk. Elected officers, candidates, or committees required to file statements must file such Statements using the City Clerk's online system, unless exempt from the requirement to file online pursuant to Government Code Section 84615(a) because the officer, candidate, or committee receives less than \$2,000 in contributions and makes less than \$2,000 in expenditures in a calendar year. All other individuals required to file Statements of Economic Interest according to the City's adopted Code of Conflict of Interest must file electronically using the City Clerk's online system.

(b) Any person holding a position listed in Government Code Section 87200 or designated in the city's local conflict of interest code adopted pursuant to Government Code section 87300, shall file any required Statement of Economic Interest reports (Form 700) online or electronically with the City Clerk.

(c) In any instance in which an original statement, report or other document must be filed with the California Secretary of State and a copy of that statement, report or other document is required to be filed with the City Clerk, the filer may, but is not required to, file the copy electronically.

(d) The online filing system shall ensure the integrity of the data transmitted and shall include safeguards against efforts to tamper with, manipulate, alter, or subvert the data.

(e) The online filing system shall only accept a filing in the standardized record format that is developed by the California Secretary of State pursuant to Section 84602(a)(2) of the California Government Code and that is compatible with the Secretary of State's system for receiving an online or electronic filing.

(f) The online filing system shall include a procedure for filers to comply with the requirement that they sign statements and reports under penalty of perjury pursuant to Section 81004 of the Government Code.

(g) Any elected officer, candidate, or committee who has electronically filed a statement using the City Clerk's online system is not required to file a copy of that document in paper format with the City Clerk.

(h) The City Clerk shall issue an electronic confirmation that notifies the filer that the Statement was received, the notification shall include the date and the time that the Statement was received and the method by which the filer may view and print the data received by the City Clerk. The date of filing for a Statement filed online shall be the day that it is received by the City Clerk.

(i) If the City Clerk's system is not capable of accepting a Statement due to technical difficulties, an elected officer, candidate, or committee shall file that Statement in paper format with the City Clerk.

(j) The online filing system shall enable electronic filers to complete and submit filings free of charge.

(k) The City Clerk's system shall make all the data filed available on the City's webpage in an easily understood format that provides the greatest public access. The data shall be made available free of charge and as soon as possible after receipt. The data made available on the City's webpage shall not contain the street name and building number of the persons or entity representatives listed on the electronically filed forms or any bank account number required to be disclosed by the filer. The City Clerk's office shall make a complete, unredacted copy of the statement, including any street names, building numbers, and bank account numbers disclosed by the filer, available to any person upon request.

(l) The City Clerk's office shall maintain, for a period of at least 10 years commencing from the date filed, a secured, official version of each online or electronic statement which shall serve as

the official version of that record for purpose of audits and any other legal purpose.

Section 5. SEVERABILITY

That the City Council declares that, should any provision, section, paragraph, sentence or word of this ordinance be rendered or declared invalid by any final court action in a court of competent jurisdiction or by reason of any preemptive legislation, the remaining provisions, sections, paragraphs, sentences or words of this ordinance as hereby adopted shall remain in full force and effect.

Section 6. REPEAL OF CONFLICTING PROVISIONS

That all the provisions of the Live Oak Municipal Code as heretofore adopted by the City of Live Oak that are in conflict with the provisions of this ordinance are hereby repealed.

Section 7. EFFECTIVE DATE

That this ordinance shall take effect thirty (30) days after its adoption.

Section 8. CITY ATTORNEY REVIEW

That the City Attorney reviewed this ordinance and finds that the City Council has the authority to adopt this ordinance, that the ordinance is constitutionally valid and that the ordinance is consistent with the general powers and purposes of the City.

Section 9. CERTIFICATION

That the City Clerk shall certify to the passage of this ordinance and shall cause the same to be published according to law.

[THE REMAINDER OF THIS PAGE INTENTIONALLY LEFT BLANK]

Introduced and the first reading waived at a regular meeting of the City Council of the City of Live Oak on the ____ day of _____, 2023, and passed and adopted after waiving the second reading at a regular meeting thereafter on the ____ day of _____, 2023, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINED:

APPROVED:

Bob Woten, Mayor

ATTEST:

Clarissa Menchaca, City Clerk

APPROVED AS TO FORM:

Nicole Rosser, City Attorney



City of Live Oak Report to City Council

Meeting Date: August 2, 2023

Title: Introduction of an Ordinance Adding Chapter 2.44 "Electronic Filing of Fair Political Practices Commission Campaign Disclosure Statements and Statements of Economic Interests" to Title 2 "Administration and Personnel" of the Live Oak Municipal Code

Contact Information: Clarissa Menchaca, City Clerk

Background: Background:

The Political Reform Act recognizes campaigns that spend or raise more than \$2,000 as "Controlled Committees." Under the Act, these committees are obligated to file detailed campaign finance statements, also known as Fair Political Practices Commission (FPPC) Form 460s. The City Clerk is the local filing officer for the City of Live Oak, and is responsible for receiving, reviewing, and storing campaign disclosure information, as well as making it accessible to the public.

Effective January 1, 2021, Assembly Bill (AB) 2151 requires cities to post any campaign statement, report, or other document required by the Political Reform Act to its city website within 72 hours of its filing. The City Clerk's office currently accepts paper filings of such documents and, since January 2021, staff has been manually redacting and uploading forms to the City website. The documents are to be made available online for four years from the date of the election associated with the filing, and retained for a total of 10 years for non-incumbents or permanently for elected officials.

To provide a more efficient process, the City Clerk's Office recently acquired NetFile, an electronic/paperless filing system that accommodates online filing of several types of FPPC forms, including Forms 460, 470, 496, and 497, and meets the requirements of the Secretary of State. NetFile will ensure compliance with AB 2151, provide more transparency to the public, and offer an easier way for all filers to complete their required filings.

Discussion:

Although Government Code section 84615 allows local government agencies to require an elected and appointed official, candidate, or committee to file

FPPC campaign statements, reports, or other documents online or electronically with a local filing officer, staff recognizes that such mandate could have a direct effect on those committees or individuals who do not have computer access or familiarity with computer programs. To ensure that the same opportunity to comply with the Political Reform Act is afforded to all committees without unduly burdening any one committee, the Council may adopt an ordinance allowing the option for electronic filing and paper filing.

There are many advantages to allowing electronic filing of disclosure documents. One of which is shifting to an electronic system allows the public direct online access to campaign disclosure documents and Statements of Economic Interests. The system is also beneficial to the filer by providing multiple prompts to ensure timely filing, by storing previous statements for user ease when completing subsequent filings, and by permitting a single filing for multiple offices.

In order for the City to meet the mandate and accept electronically filed statements, an ordinance has been drafted for City Council consideration. The ordinance would permit the use of an electronic filing system for filing and designating the filings received electronically by the City Clerk's office as the filings of record for the City. While all filers will be encouraged to file campaign disclosure documents electronically, the ordinance allows filers to either file on paper or electronically. The ordinance amends the Live Oak Municipal Code authorizing electronic filings, but does not require filers to file Campaign disclosure documents using an online system. Statements that are electronically filed will be available within 24 hours to the public, excluding the redacted information. Forms filed in paper copy will have to be manually reviewed/redacted by staff and the uploaded into the system, but will be completed within the 72-hour requirement.

In terms of security, the NetFile system is a web-based, vendor-hosted application that utilizes "industry best practices" for securing data, using the same data encryption for online filings that is used by banks for online banking. NetFile stores and backs up data at three separate locations, creating the essential safety measures and redundancy that allows for recovery of information in the event of an emergency or disaster.

Implementation of the NetFile system will promote transparency and provide convenience for committees, individuals, and the public. It provides 24-hour filing and viewing accessibility of campaign finance information from any computer, anywhere. In certain instances, the NetFile system will also increase the accuracy of filed campaign statements by prohibiting any filings that may have inadvertently omitted information required under the Political Reform Act.

To ensure a smooth transition, NetFile and the City Clerk will offer extensive training to all filers.

Statement of Economic Interests (Form 700):

The Form 700 component of NetFile does not require an ordinance and is simply an internal procedural change. However, with the transition to allow electronic filing of campaign disclosure statements, staff recommends all future reports and other documents filed on behalf of Statement of Economic Interest filers be allowed the option for electronic filing. The City Clerk is responsible for the annual filing of Form 700s by 87200 Filers (City Council, Planning Commission, City Manager, City Treasurer, and City Attorney) and designated City staff, boards, commissions, and consultants. Form 700s occasionally need amendments or are submitted incomplete or without appropriate schedules attached. The Form 700 electronic filing system incorporates an initial review process that alerts the filer of errors at the time they enter their information, thereby minimizing the need for the City Clerk to request amendments. There are currently 215 cities and 50 counties in California using electronic filing systems for Form 700 filings.

Analysis:

Fiscal Impacts: The NetFile system cost is \$3,300 per year. Funds have been appropriated in the Fiscal Year 2023-24 City Clerk's Office budget.

Recommendation: Waive the first reading of the ordinance entitled, An Ordinance of the City Council of the City of Live Oak, California, Adding Chapter 2.44 "Electronic Filing of Fair Political Practices Commission Campaign Disclosure Statements and Statements of Economic Interests" to Title 2 "Administration and Personnel" of the Live Oak Municipal Code.

Attachments:

[Ordinance](#)

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LIVE OAK, CALIFORNIA,
ADDING CHAPTER 2.44 "ELECTRONIC FILING OF FAIR POLITICAL PRACTICES
COMMISSION CAMPAIGN DISCLOSURE STATEMENTS AND STATEMENTS OF ECONOMIC
INTERESTS" TO TITLE 2 "ADMINISTRATION AND PERSONNEL" OF THE LIVE OAK
MUNICIPAL CODE**

The City Council of the City of Live Oak, State of California, does ordain as follows:

WHEREAS, Government Code Section 84615 currently provides that a local agency may adopt an ordinance to require an elected officer, candidate, committee, or other person required to file statements, reports, or other documents required by Chapter 4 of the Political Reform Act (commencing with Section 84100 of the Government Code), except an elected officer, candidate, committee, or other person who receives contributions totaling less than \$2,000 and who makes independent expenditures totaling less than \$2,000 in a calendar year, to file those statements, reports, or other documents online or electronically with the local filing officer; and

WHEREAS, the City has entered into an agreement with NetFile, Inc., a vendor approved by the California Secretary of State, to provide an online electronic filing system ("System") for campaign disclosure statements and Statements of Economic Interest forms; and

WHEREAS, the System will operate securely and effectively and will not unduly burden filers. Specifically: (1) the System will ensure the integrity of the data and includes safeguards against efforts to tamper with, manipulate, alter, or subvert the data; (2) the System will only accept a filing in the standardized record format developed by the Secretary of State and compatible with the Secretary of State's system for receiving an online or electronic filing; and (3) the System will be available free of charge to filers and to the public for viewing filings; and

WHEREAS, the City of Live Oak desires to amend the Live Oak Municipal Code to add a new Section relating to electronic filing of Campaign Disclosure Statements and Statements of Economic Interests;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LIVE OAK DOES ORDAIN AS FOLLOWS:

SECTION 1: RECITALS

That the above Recitals are true and correct and are incorporated as though fully set forth herein.

SECTION 2. PURPOSE

That the purpose of this Ordinance is to allow the filing of Campaign Disclosure Statements and Statements of Economic Interest by elected officials, candidates, staff, consultants, commissions, or committees to be completed electronically. The City Council enacts this Ordinance in accordance with the authority granted to cities by state law. This ordinance is intended to supplement, and not conflict with, the Political Reform Act.

SECTION 3. ADDING CHAPTER 2.44 "ELECTRONIC FILING OF FAIR POLITICAL PRACTICES COMMISSION CAMPAIGN DISCLOSURE STATEMENTS AND STATEMENTS OF ECONOMIC INTERESTS" TO TITLE 2 "ADMINISTRATION AND PERSONNEL" OF THE LIVE OAK MUNICIPAL CODE

Title 2 of the Live Oak Municipal Code is hereby amended to add new Chapter 2.44 to read as follows:

2.44 Electronic Filing of Campaign Disclosure Statements and Statements of Economic Interests

(a) Any elected officer, candidate, commission, committee, or other person required to file statements, reports, or other documents required by Government Code Chapter 4 - Political Reform Act (commencing with Section 84100) may file those statements, reports, or other documents online or electronically with the City Clerk. Elected officers, candidates, or committees required to file statements must file such Statements using the City Clerk's online system, unless exempt from the requirement to file online pursuant to Government Code Section 84615(a) because the officer, candidate, or committee receives less than \$2,000 in contributions and makes less than \$2,000 in expenditures in a calendar year. All other individuals required to file Statements of Economic Interest according to the City's adopted Code of Conflict of Interest may file electronically using the City Clerk's online system.

(b) An elected officer, candidate, committee, or other person may choose not to use the electronic filing system by filing all original statements, reports, forms, or other documents in paper format with the City Clerk, until such time as the City Council determines that electronic filing is mandatory for all filers.

(c) In any instance in which an original statement, report or other document must be filed with the California Secretary of State and a copy of that statement, report or other document is required to be filed with the City Clerk, the filer may, but is not required to, file the copy electronically.

(d) The online filing system shall ensure the integrity of the data transmitted and shall include safeguards against efforts to tamper with, manipulate, alter, or subvert the data.

(e) The online filing system shall only accept a filing in the standardized record format that is developed by the California Secretary of State pursuant to Section 84602(a)(2) of the California Government Code and that is compatible with the Secretary of State's system for receiving an online or electronic filing.

(f) The online filing system shall include a procedure for filers to comply with the requirement that they sign statements and reports

under penalty of perjury pursuant to Section 81004 of the Government Code.

(g) Any elected officer, candidate, or committee who has electronically filed a statement using the City Clerk's online system is not required to file a copy of that document in paper format with the City Clerk.

(h) The City Clerk shall issue an electronic confirmation that notifies the filer that the Statement was received, the notification shall include the date and the time that the Statement was received and the method by which the filer may view and print the data received by the City Clerk. The date of filing for a Statement filed online shall be the day that it is received by the City Clerk.

(i) If the City Clerk's system is not capable of accepting a Statement due to technical difficulties, an elected officer, candidate, or committee shall file that Statement in paper format with the City Clerk.

(j) The online filing system shall enable electronic filers to complete and submit filings free of charge.

(k) The City Clerk's system shall make all the data filed available on the City's webpage in an easily understood format that provides the greatest public access. The data shall be made available free of charge and as soon as possible after receipt. The data made available on the City's webpage shall not contain the street name and building number of the persons or entity representatives listed on the electronically filed forms or any bank account number required to be disclosed by the filer. The City Clerk's office shall make a complete, unredacted copy of the statement, including any street names, building numbers, and bank account numbers disclosed by the filer, available to any person upon request.

(l) The City Clerk's office shall maintain, for a period of at least 10 years commencing from the date filed, a secured, official version of each online or electronic statement which shall serve as the official version of that record for purpose of audits and any other legal purpose.

Section 5. SEVERABILITY

That the City Council declares that, should any provision, section, paragraph, sentence or word of this ordinance be rendered or declared invalid by any final court action in a court of competent jurisdiction or by reason of any preemptive legislation, the remaining provisions, sections, paragraphs, sentences or words of this ordinance as hereby adopted shall remain in full force and effect.

Section 6. REPEAL OF CONFLICTING PROVISIONS

That all the provisions of the Live Oak Municipal Code as heretofore adopted by the City of Live Oak that are in conflict with the provisions of this ordinance are hereby repealed.

Section 7. EFFECTIVE DATE

That this ordinance shall take effect thirty (30) days after its adoption.

Section 8. CITY ATTORNEY REVIEW

That the City Attorney reviewed this ordinance and finds that the City Council has the authority to adopt this ordinance, that the ordinance is constitutionally valid and that the ordinance is consistent with the general powers and purposes of the City.

Section 9. CERTIFICATION

That the City Clerk shall certify to the passage of this ordinance and shall cause the same to be published according to law.

Introduced and the first reading waived at a regular meeting of the City Council of the City of Live Oak on the ___ day of ___, 2023, and passed and adopted after waiving the second reading at a regular meeting thereafter on the ___ day of ___, 2023, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINED:

APPROVED:

Bob Woten, Mayor

ATTEST:

Clarissa Menchaca, City Clerk

APPROVED AS TO FORM:

Nicole Rosser, City Attorney



City of Live Oak Report to City Council

Meeting Date: August 2, 2023

Title: Approval of an Updated Statement of Investment Policy

Background: The City is required to maintain a Statement of Investment Policy (Policy) pursuant to California Government Code Section 53646 (code section). Pursuant to the code section, the Policy, the "Treasurer of Chief Fiscal Officer of the local agency may annually render to the legislative body of that local agency and any oversight committee of that local agency a statement of investment policy, which the legislative body of the local agency shall consider at a public meeting. Any change in the policy shall also be considered by the legislative body of the local agency at a public meeting." Traditionally, the City has adopted the Policy during the budget approval process, including any changes. The last Policy was approved at the City Council meeting on October 19, 2022. There have been no changes in the investment code since that time and as such, there have been not changes to the investment policy.

The City's cash and investments as of June 30, 2023 include the following investments:

- * Pooled cash held in City's operating account: \$4,651,403.65
- * Local Agency Investment Fund: \$9,023,465.43
- * Certificates of Deposit: \$31,000

Fiscal Impacts: None.

Recommendation: 1) Provide any additional edits to the investment policy; and 2) Adopt resolution approving the Statement of Investment Policy.

Attachments:

[Resolution
FY 2024 - Investment Policy](#)

Resolution No.

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 may annually render to the legislative body of the local agency a Statement of Investment Policy"; and

WHEREAS, it is best practice for a public agency to formally consider significant financial policies each year and that the City's investment policy continues to play a significant role in the financial well-being of the City.

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.

PASSED AND ADOPTED by the City Council of the City of Live Oak this 2nd day of August, 2023, by the following vote:

AYES:
NOES:
ABSENT:
NOT VOTING:

APPROVED:

Bob Woten, Mayor

ATTEST:

Clarissa Menchaca, City Clerk

CITY OF LIVE OAK

INVESTMENT POLICY (August 2023)

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 to 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 audited financial statements, 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

CITY OF LIVE OAK

INVESTMENT POLICY (August 2023)

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".

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

CITY OF LIVE OAK

INVESTMENT POLICY (August 2023)

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.

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

CITY OF LIVE OAK

INVESTMENT POLICY (August 2023)

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 Finance Director (Treasurer) and City Manager 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.

CITY OF LIVE OAK

INVESTMENT POLICY (August 2023)

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 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.

CITY OF LIVE OAK

INVESTMENT POLICY (August 2023)

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.

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

CITY OF LIVE OAK

INVESTMENT POLICY (August 2023)

(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 \$75 million per account.

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.

CITY OF LIVE OAK

INVESTMENT POLICY (August 2023)

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 as part of the City's annual financial statement audit.

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.

CITY OF LIVE OAK

INVESTMENT POLICY (August 2023)

(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(a)(2), the Treasurer shall render to the City Council and agency board a separate annual 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 annual 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, or may, not be available.

CITY OF LIVE OAK

INVESTMENT POLICY (August 2023)

Market value adjustments, as required under Government Accounting Standards Board (GASB), are treated as year-end accounting adjustments to the financial records of the City. Annual investment reports will demonstrate market fluctuations and continue to compare purchase price versus market value status. Accounting adjustments under GASB, which compare changes to beginning and ending par market value in each fiscal year, are not included as part of monthly investment reports.

This annual report shall be submitted to the City Council within 60 days following the end of the fiscal year. Reporting to the California Debt and Investment Advisory Commission (CDIAC) commenced 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 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

CITY OF LIVE OAK

INVESTMENT POLICY (August 2023)

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 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.

CITY OF LIVE OAK

INVESTMENT POLICY (August 2023)

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 marker risk.

CITY OF LIVE OAK

INVESTMENT POLICY (August 2023)

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.

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

INVESTMENT POLICY (August 2023)

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	\$75,000,000 **	\$75,000,000 **	N/A	Limited to 10 transactions per month, per account, per State Policy
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 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



**City of Live Oak
Report to City Council**

Meeting Date: August 2, 2023

Title: Filing and Acceptance of AB 1600 (Development Impact Fee) Annual Report

Contact Information: James Ramsey, Finance Director

Background: Government Code Section 66002 (AB 1600) requires the City to review on an annual basis the status of collected development impact fees. In the event any fees are expended and unencumbered for more than five years, the City may retain the fees if the City Council adopts certain findings which substantiate the need for retaining such funds. If findings are not adopted to support the retention of the funds, the unexpended funds must be returned to the current owners of the subject property.

As of June 30, 2023, the following funds had balances greater than five years:

Community Center \$203,166.09
Public Works \$10,986.83
General Government \$321,247.44
Police \$149,936.53
Fire \$91,192.78
Flood Control \$2,022.03
Total: \$778,551.70

At this time, the City Council can make findings that these uncommitted funds have a specified purpose and that there is a reasonable relationship between the fee and the purpose for which it was charged.

The funds being accumulated in each of the funds are to be used for projects to serve the City at General Plan build-out. Presently, there are not adequate funds available to commence any of the projects. City staff recommends that the City Council specify that the uncommitted funds in the Community Center Fund, Public Works Fund, General Government Fund, Public Safety Police, Public Safety - Fire Fund, and the Flood Control Fund are to be retained and used for projects noted in the City of Live Oak AB 1600 Fee Update Final Report dated March 2011.

Staff recommends the Council accept the annual report on development impact fees and adopt the aforementioned findings that the funds older than five years noted in this staff report are needed for future projects noted in the City of Live Oak AB 1600 Fee Update Final Report.

Fiscal Impacts: None.

Recommendation: 1) Accept the annual report on development impact fees; and 2) Adopt findings that funds held longer than five years are needed for future projects.

Attachments:

[FY 2023 Schedule of DIF Revenues](#)



As of June 30th	Element	Fund Number 30	31	32	33	34	35	36	39	Total
		Parks & Recreation	Community Center	Public Works	General Government	Police	Fire	Roads / Signals	Flood Control	
2018	Balances > 5 years	42,498.44	203,166.09	10,986.83	325,085.94	149,936.53	101,192.78	49,955.33	2,022.03	884,843.97
2019	Impact Fee Revenues	-	-	-	-	-	-	-	-	-
	Interest Revenues	771.47	3,688.12	199.45	5,901.81	2,721.84	1,488.56	3,334.06	36.70	18,142.01
	Expenditures	-	-	-	-	-	-	-	-	-
	Ending Balance	<u>43,269.91</u>	<u>206,854.21</u>	<u>11,186.28</u>	<u>330,987.75</u>	<u>152,658.37</u>	<u>102,681.34</u>	<u>53,289.39</u>	<u>2,058.73</u>	<u>902,985.98</u>
2020	Impact Fee Revenues	112,353.00	27,636.00	20,475.00	35,847.00	19,623.00	54,351.00	105,930.00	-	376,215.00
	Interest Revenues	1,859.51	3,477.64	389.70	5,467.51	2,558.16	2,090.82	1,985.60	31.70	17,860.64
	Miscellaneous Revenues	-	-	-	-	-	1,442.03	-	-	1,442.03
	Expenditures	-	-	-	(946.00)	-	(10,000.00)	-	-	(10,946.00)
	Ending Balance	<u>157,482.42</u>	<u>237,967.85</u>	<u>32,050.98</u>	<u>371,356.26</u>	<u>174,839.53</u>	<u>150,565.19</u>	<u>161,204.99</u>	<u>2,090.43</u>	<u>1,287,557.65</u>
2021	Impact Fee Revenues	201,058.00	49,432.00	36,630.00	64,158.00	35,150.00	97,310.00	173,604.00	-	657,342.00
	Interest Revenues	475.01	201.94	90.27	286.38	145.91	7,191.51	408.31	0.86	8,800.19
	Expenditures	(26,712.40)	-	-	(2,192.50)	-	-	(128,073.28)	-	(156,978.18)
	Ending Balance	<u>332,303.03</u>	<u>287,601.79</u>	<u>68,771.25</u>	<u>433,608.14</u>	<u>210,135.44</u>	<u>255,066.70</u>	<u>207,144.02</u>	<u>2,091.29</u>	<u>1,796,721.66</u>
2022	Impact Fee Revenues	229,204.68	56,346.00	41,835.12	73,487.20	40,105.32	111,062.96	212,546.00	-	764,587.28
	Interest Revenues	(2,706.90)	(1,724.88)	(560.47)	(2,536.70)	(1,254.73)	(1,848.60)	(2,128.70)	(10.41)	(12,771.39)
	Expenditures	(27,925.05)	-	-	(700.00)	-	-	-	-	(28,625.05)
	Ending Balance	<u>\$ 530,875.76</u>	<u>\$ 342,222.91</u>	<u>\$ 110,045.90</u>	<u>\$ 503,858.64</u>	<u>\$ 248,986.03</u>	<u>\$ 364,281.06</u>	<u>\$ 417,561.32</u>	<u>\$ 2,080.88</u>	<u>\$ 2,519,912.50</u>
2023	Impact Fee Revenues	75,222.00	18,501.00	13,713.00	24,003.00	13,146.00	36,393.00	64,932.00	-	245,910.00
	Interest Revenues	8,326.19	5,200.07	2,207.11	7,756.82	3,452.98	5,121.65	6,019.30	223.59	38,307.71
	Expenditures	(14,946.57)	-	-	-	-	-	-	-	(14,946.57)
	Ending Balance	<u>\$ 599,477.38</u>	<u>\$ 365,923.98</u>	<u>\$ 125,966.01</u>	<u>\$ 535,618.46</u>	<u>\$ 265,585.01</u>	<u>\$ 405,795.71</u>	<u>\$ 488,512.62</u>	<u>\$ 2,304.47</u>	<u>\$ 2,789,183.64</u>
	Balances remaining > 5 years	\$ -	\$ 203,166.09	\$ 10,986.83	\$ 321,247.44	\$ 149,936.53	\$ 91,192.78	\$ -	\$ 2,022.03	\$ 778,551.70
	Balances remaining < 5 years	<u>599,477.38</u>	<u>162,757.89</u>	<u>114,979.18</u>	<u>214,371.02</u>	<u>115,648.48</u>	<u>314,602.93</u>	<u>488,512.62</u>	<u>282.44</u>	<u>2,010,631.94</u>
		<u>\$ 599,477.38</u>	<u>\$ 365,923.98</u>	<u>\$ 125,966.01</u>	<u>\$ 535,618.46</u>	<u>\$ 265,585.01</u>	<u>\$ 405,795.71</u>	<u>\$ 488,512.62</u>	<u>\$ 2,304.47</u>	<u>\$ 2,789,183.64</u>



City of Live Oak Report to City Council

Meeting Date:	August 2, 2023
Title:	Resolution of the City Council of the City of Live Oak Approving a Tax Collection Schedule for Fiscal Year (FY) 2023-24 for Community Facilities District No. 92-1
Contact Information:	James Ramsey, Finance Director
Background:	For the previous 30 years, with the exception of FY 2021-22, the City has applied these approved tax levies for collection on the County property tax roll. The listing included in the staff report of 226 parcels (Exhibit "A") covers all taxable levies within the boundaries of Community Facilities District No. 92-1 (CFD 92-1); American Dream Homes, Phases I through V. Tax attributed to each parcel (226 parcels) was computed in accordance with Ordinances 380, 403, 438, and 439 and Resolutions 42-1992, 46-1992 and 55-1992. The tax levies for CFD 92-1 totals \$127,128.96 for FY 2023-24 of which two-thirds will be forwarded to the Live Oak Unified School District in accordance with the district formation documents. The remaining annual levies of \$42,376.32 has traditionally been used to cover the City's debt service contribution for the County animal shelter. The CFD 92-1 assessments to be used by the City are restricted for the purchase, construction, expansion or rehabilitation of sites and structures for general government, police, fire, parks, recreation, streets, and other government facilities. The first levy was put into place during FY 1993. The FY 2024 levy is the final year of the levy.
Fiscal Impacts:	1. CFD 92-1 taxes reduces the burden on the City's General Fund for animal control facilities (\$42,376.32). 2. CFD 92-1 taxes provide facility funding to the Live Oak Unified School District (\$84,752.64).
Recommendation:	Adopt resolution.
Attachments:	

Resolution

Exhibit A

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LIVE OAK APPROVING A SPECIAL
TAX COLLECTION SCHEDULE FOR FISCAL YEAR 2023-24 FOR THE COMMUNITY
FACILITIES DISTRICT NO. 92-1 OF THE CITY OF LIVE OAK

RESOLVED, by the City Council of the City of Live Oak (herein "City Council"), that

WHEREAS, pursuant to Paragraph 4.D. of Category I and II of Exhibit "A" of Ordinance No. 380, an Ordinance Levying Special Taxes Within Community Facilities District No. 92-1 the City of Live Oak is to prepare a Tax Collection Schedule for Category I and II that includes the amount of annual installments of special taxes to be collected in the current fiscal year with respect to parcels within Community Facilities District No. 92-1 that have been issued building permits in the preceding fiscal year and whose owners have elected, pursuant to Paragraph 4.B. of Category I and II of the aforesaid Exhibit "A", to pay the Development Agreement Amount in equal annual installments over a period of thirty (30) years; and

WHEREAS, the City Council, by adopting Ordinance Nos. 438 and 439, did provide alternative system of collecting the payments; and

WHEREAS, the City Council is desirous of approving a Tax Collection Schedule for Fiscal Year 2023/24 in accordance with the provision of aforesaid Exhibit "A" and as amended in Ordinance Nos. 438 and 439; and

WHEREAS, the City has complied with all laws pertaining to the levy of the special taxes, including Proposition 218, to be collected per Government Code Chapter 2.5 Part 1, Division 2, Title 5; and

WHEREAS, the special tax is being levied without regard to property valuation of the properties involved.

NOW, THEREFORE IT IS HEREBY ORDERED, DETERMINED AND FOUND AS FOLLOWS:

SECTION 1. The Tax Collection Schedule for Fiscal Year 2023-24 for the City of Live Oak Community Facilities District No. 92-1 hereto attached as Exhibit "A" and incorporated herein by reference, is hereby approved.

SECTION 2. The City Manager is hereby directed to cause a certified copy of this resolution, with a certified copy of Exhibit "A" attached to be filed immediately with the Sutter County Auditor/Controller's Office and the Sutter County Treasurer/Tax Collector's Office. The certification of the aforesaid Exhibit "A" shall certify, among other things, that it represents a list of all parcels of property within Community Facilities District No. 92-1 that are affected by the special tax levied for the Fiscal Year 2023-24 and in the amounts shown therein under column Assigned Special Tax.

SECTION 3. The amounts shown therein under column Assigned Special Tax represent the annual installment amounts to be collected as special taxes over a period of thirty (30) years with respect to affected parcels.

PASSED AND ADOPTED by the City Council of Live Oak this 2nd day of August, 2023, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINED:

APPROVED:

Bob Woten, Mayor

ATTEST:

Clarissa Menchanca, City Clerk

Exhibit "A"

**City of Live Oak
Community Facilities District No. 92-1
Fiscal Year 2023/24 Parcel Listing**

Assessor's Parcel Number ⁽¹⁾	Assigned Special Tax	Rounding Adjustment	2023/24 Levy Amount ⁽²⁾
006040015000	\$587.14	\$0.00	\$587.14
006040016000	623.62	0.00	623.62
006040017000	587.14	0.00	587.14
006040018000	770.62	0.00	770.62
006040019000	674.66	0.00	674.66
006040020000	703.90	0.00	703.90
006040021000	643.36	0.00	643.36
006040022000	643.36	0.00	643.36
006040023000	674.66	0.00	674.66
006040024000	726.46	0.00	726.46
006040025000	605.60	0.00	605.60
006040026000	643.36	0.00	643.36
006040027000	605.60	0.00	605.60
006040028000	605.60	0.00	605.60
006040029000	643.36	0.00	643.36
006040030000	605.60	0.00	605.60
006040031000	726.46	0.00	726.46
006040032000	726.46	0.00	726.46
006040033000	878.18	0.00	878.18
006040034000	623.62	0.00	623.62
006040035000	770.62	0.00	770.62
006040036000	653.86	0.00	653.86
006040037000	770.62	0.00	770.62
006040038000	587.14	0.00	587.14
006040039000	623.62	0.00	623.62
006040040000	587.14	0.00	587.14
006040042000	1,009.60	0.00	1,009.60
006040043000	824.20	0.00	824.20
006040044000	878.18	0.00	878.18
006040045000	739.68	0.00	739.68
006040046000	878.18	0.00	878.18
006040047000	1,009.60	0.00	1,009.60
006040048000	824.20	0.00	824.20
006040049000	878.18	0.00	878.18
006040050000	878.18	0.00	878.18
006040051000	1,009.60	0.00	1,009.60
006040052000	878.18	0.00	878.18
006040053000	824.20	0.00	824.20
006040054000	1,009.60	0.00	1,009.60
006040055000	824.20	0.00	824.20

Exhibit "A"

**City of Live Oak
Community Facilities District No. 92-1
Fiscal Year 2023/24 Parcel Listing**

Assessor's Parcel Number ⁽¹⁾	Assigned Special Tax	Rounding Adjustment	2023/24 Levy Amount ⁽²⁾
006040056000	878.18	0.00	878.18
006040057000	1,009.60	0.00	1,009.60
006040058000	878.18	0.00	878.18
006040059000	824.20	0.00	824.20
006040060000	739.68	0.00	739.68
006040061000	1,009.60	0.00	1,009.60
006040062000	878.18	0.00	878.18
006040063000	824.20	0.00	824.20
006040064000	739.68	0.00	739.68
006040065000	878.18	0.00	878.18
006040066000	1,009.60	0.00	1,009.60
006040067000	824.20	0.00	824.20
006040068000	878.18	0.00	878.18
006040069000	1,009.60	0.00	1,009.60
006040070000	824.20	0.00	824.20
006040071000	1,009.60	0.00	1,009.60
006040072000	878.18	0.00	878.18
006040073000	888.22	0.00	888.22
006040074000	739.68	0.00	739.68
006040075000	824.20	0.00	824.20
006040076000	878.18	0.00	878.18
006040077000	824.20	0.00	824.20
006040078000	1,009.60	0.00	1,009.60
006040079000	739.68	0.00	739.68
006040080000	878.18	0.00	878.18
006040081000	1,009.60	0.00	1,009.60
006040082000	824.20	0.00	824.20
006040083000	878.18	0.00	878.18
006040084000	739.68	0.00	739.68
006040085000	888.22	0.00	888.22
006040086000	888.22	0.00	888.22
006040087000	888.22	0.00	888.22
006040088000	888.22	0.00	888.22
006040089000	888.22	0.00	888.22
006040090000	888.22	0.00	888.22
006040091000	824.20	0.00	824.20
006040092000	878.18	0.00	878.18
006040093000	1,009.60	0.00	1,009.60
006040094000	878.18	0.00	878.18
006040095000	1,009.60	0.00	1,009.60

Exhibit "A"

**City of Live Oak
Community Facilities District No. 92-1
Fiscal Year 2023/24 Parcel Listing**

Assessor's Parcel Number ⁽¹⁾	Assigned Special Tax	Rounding Adjustment	2023/24 Levy Amount ⁽²⁾
006040096000	739.68	0.00	739.68
006040097000	824.20	0.00	824.20
006040098000	878.18	0.00	878.18
006040099000	1,009.60	0.00	1,009.60
006040100000	824.20	0.00	824.20
006040101000	1,009.60	0.00	1,009.60
006040102000	888.22	0.00	888.22
006080016000	300.00	0.00	300.00
006080017000	300.00	0.00	300.00
006080018000	0.00	0.00	0.00
006080019000	314.24	0.00	314.24
006080020000	314.24	0.00	314.24
006080021000	328.50	0.00	328.50
006080022000	314.24	0.00	314.24
006080023000	0.00	0.00	0.00
006080024000	0.00	0.00	0.00
006080025000	314.24	0.00	314.24
006080026000	314.24	0.00	314.24
006080027000	328.50	0.00	328.50
006080028000	0.00	0.00	0.00
006080029000	328.50	0.00	328.50
006080030000	0.00	0.00	0.00
006080031000	0.00	0.00	0.00
006080032000	0.00	0.00	0.00
006080035000	328.50	0.00	328.50
006080036000	314.24	0.00	314.24
006080037000	328.50	0.00	328.50
006080038000	314.24	0.00	314.24
006080039000	328.50	0.00	328.50
006080040000	328.50	0.00	328.50
006080041000	314.24	0.00	314.24
006080042000	314.24	0.00	314.24
006080043000	342.74	0.00	342.74
006080044000	328.50	0.00	328.50
006080045000	328.50	0.00	328.50
006080046000	342.74	0.00	342.74
006080047000	328.50	0.00	328.50
006080048000	328.50	0.00	328.50
006080049000	328.50	0.00	328.50
006080050000	328.50	0.00	328.50

Exhibit "A"

**City of Live Oak
Community Facilities District No. 92-1
Fiscal Year 2023/24 Parcel Listing**

Assessor's Parcel Number ⁽¹⁾	Assigned Special Tax	Rounding Adjustment	2023/24 Levy Amount ⁽²⁾
006080051000	342.74	0.00	342.74
006080052000	328.50	0.00	328.50
006080053000	328.50	0.00	328.50
006080054000	342.74	0.00	342.74
006080055000	328.50	0.00	328.50
006080056000	342.74	0.00	342.74
006080057000	342.74	0.00	342.74
006080058000	342.74	0.00	342.74
006080059000	342.74	0.00	342.74
006080060000	342.74	0.00	342.74
006080061000	342.74	0.00	342.74
006080062000	342.74	0.00	342.74
006080063000	342.74	0.00	342.74
006080064000	342.74	0.00	342.74
006080065000	342.74	0.00	342.74
006080066000	342.74	0.00	342.74
006080067000	342.74	0.00	342.74
006080069000	342.74	0.00	342.74
006080070000	342.74	0.00	342.74
006080071000	342.74	0.00	342.74
006080072000	342.74	0.00	342.74
006080073000	342.74	0.00	342.74
006080074000	342.74	0.00	342.74
006080075000	342.74	0.00	342.74
006080076000	342.74	0.00	342.74
006080077000	342.74	0.00	342.74
006080078000	501.94	0.00	501.94
006080079000	486.58	0.00	486.58
006080080000	694.00	0.00	694.00
006080081000	565.56	0.00	565.56
006080082000	606.30	0.00	606.30
006080083000	573.40	0.00	573.40
006080084000	442.54	0.00	442.54
006080085000	575.96	0.00	575.96
006080086000	537.92	0.00	537.92
006080087000	604.34	0.00	604.34
006080088000	563.96	0.00	563.96
006080089000	576.84	0.00	576.84
006080090000	595.52	0.00	595.52
006080091000	664.52	0.00	664.52

Exhibit "A"

**City of Live Oak
Community Facilities District No. 92-1
Fiscal Year 2023/24 Parcel Listing**

Assessor's Parcel Number ⁽¹⁾	Assigned Special Tax	Rounding Adjustment	2023/24 Levy Amount ⁽²⁾
006080092000	537.92	0.00	537.92
006080093000	420.98	0.00	420.98
006080094000	630.66	0.00	630.66
006080095000	478.10	0.00	478.10
006080096000	524.16	0.00	524.16
006080097000	488.56	0.00	488.56
006080098000	537.92	0.00	537.92
006080099000	566.78	0.00	566.78
006080100000	537.92	0.00	537.92
006100029000	754.56	0.00	754.56
006100030000	774.62	0.00	774.62
006250020000	475.50	0.00	475.50
006250021000	493.04	0.00	493.04
006250022000	467.30	0.00	467.30
006451004000	342.74	0.00	342.74
006451011000	328.50	0.00	328.50
006451014000	0.00	0.00	0.00
006451016000	328.50	0.00	328.50
006451017000	0.00	0.00	0.00
006570001000	615.54	0.00	615.54
006570002000	626.66	0.00	626.66
006570003000	595.52	0.00	595.52
006570004000	626.66	0.00	626.66
006570005000	342.74	0.00	342.74
006570006000	342.74	0.00	342.74
006570007000	622.66	0.00	622.66
006570008000	626.66	0.00	626.66
006570009000	642.40	0.00	642.40
006570010000	314.24	0.00	314.24
006570011000	314.24	0.00	314.24
006570012000	626.66	0.00	626.66
006570013000	0.00	0.00	0.00
006570014000	0.00	0.00	0.00
006570015000	0.00	0.00	0.00
006570016000	0.00	0.00	0.00
006570017000	0.00	0.00	0.00
006590025000	328.50	0.00	328.50
006590027000	328.50	0.00	328.50
006590028000	328.50	0.00	328.50
006590029000	328.50	0.00	328.50

Exhibit "A"

**City of Live Oak
Community Facilities District No. 92-1
Fiscal Year 2023/24 Parcel Listing**

Assessor's Parcel Number ⁽¹⁾	Assigned Special Tax	Rounding Adjustment	2023/24 Levy Amount ⁽²⁾
006590030000	328.50	0.00	328.50
006590031000	328.50	0.00	328.50
006590032000	328.50	0.00	328.50
006590033000	629.26	0.00	629.26
006590034000	672.74	0.00	672.74
006590035000	626.66	0.00	626.66
006590036000	687.66	0.00	687.66
006590037000	525.62	0.00	525.62
006590038000	545.62	0.00	545.62
006590039000	561.52	0.00	561.52
006590040000	598.38	0.00	598.38
006590041000	672.74	0.00	672.74
006590042000	626.66	0.00	626.66
006590043000	642.40	0.00	642.40
006590044000	595.52	0.00	595.52
006590045000	610.16	0.00	610.16
006590046000	735.02	0.00	735.02
006590047000	642.40	0.00	642.40
006590048000	754.56	0.00	754.56
006590049000	754.56	0.00	754.56
006590050000	610.16	0.00	610.16
006590051000	610.16	0.00	610.16
006590053000	328.50	0.00	328.50
006590054000	328.50	0.00	328.50
006590055000	328.50	0.00	328.50
006590056000	328.50	0.00	328.50
Total	\$127,128.96	\$0.00	\$127,128.96

(1) As of Fiscal Year 2022-23, Sutter County has changed the APN format to 0XXXXXXXX000.

(2) Parcels with \$0.00 levy amounts are no longer subject to the annual special tax.



City of Live Oak Report to City Council

Meeting Date:	August 2, 2023
Title:	Resolution of the City Council of the City of Live Oak Approving a Tax Collection Schedule for Fiscal Year (FY) 2023-24 for Community Facilities District No. 2004-1
Contact Information:	James Ramsey, Finance Director
Background:	In 2004, the Council approved the establishment of Community Facilities District (CFD) 2004-1 and approved the recordation of liens on properties that petitioned the City for the formation of the CFD. Since then, there are 759 parcels that are subject to the levy. The tax roll included in the staff report covers all taxable parcels within the boundaries of CFD 2004-1; this development includes Pennington Ranch phases I-V, Peachtree III, Garden Glen, Sand Piper and Walnut View subdivisions, as well as the Kristen Court Apartments. The CFD rate for a single-family home has been \$909.56 per year since FY 2006-07. The special assessment attributed to each parcel was computed in accordance with Resolutions 28-2003, 29-2003, 2-2004, 3-2004, 9-2004, 10-2004, 11-2004, and 12-2004. Formation documents stipulate that CFD 2004-1 funding be used for services related to fire and police protection, animal control services, street lighting, storm drain maintenance, parks, pool and recreation services. Street lighting and storm drain maintenance are funded entirely from CFD 2004-1 special tax revenues. Fire and police protection, animal control, and parks, pool and recreation services are partially funded via the City's General Fund. The CFD formation documents provide for a maximum annual increase in the levy rate of 5% for each type of developed property. The maximum rate for FY 2023-24 amounts to \$2,084.73 per home. However, the City has not increased the tax levy since 2006-07. The resolution included in the staff report sets the annual tax levy to remain at \$909.56 for FY 2022-23 for single family detached properties. This levy will be the same amount that has been used for the previous 15 years. The current rate for a multi-family property is \$27.56 per apartment unit.

The City engaged a specialist in 2017 (NBS) to perform an analysis of the CFD and rate. It was noted in the report that there are a total of 907 parcels included within the CFD. 837 parcels have been developed and are now subject to the special tax.

The analysis formulated by the specialists used data from the FY 2017-18 budgets. The FY 2017-18 budget had the following elements:

- * \$2,598,584 - Total budget for the General Fund for fire, police, animal control, park operations, pool operations, and recreation services.
- * 8,636 - Estimate of City's population as determined by the California Department of Finance as of January 1, 2017.
- * \$301 - Per person cost of the authorized General Fund expenditures.
- * 2,070 - Estimated population located in the CFD (635 dwelling units multiplied by 3.26 persons per household).
- * \$623,070 - Authorized General Fund expenditures attributable to CFD 2004-1.
- * \$139,367 - Estimated expenditures for street lighting and storm drainage maintenance.
- * \$762,437 - Total Requirement (\$623,070 + \$139,367).

When the analysis was completed, there were 635 units that were developed. This resulted in revenues to be estimated at \$577,571 and a shortfall of approximately \$184,866. This is the portion that the General Fund subsidizes the growth of the CFD. Based on the overall analysis, the City would need to levy a special tax of \$1,313 for single family dwelling as of FY 2018.

Recent development activity in the Pennington Ranch KB Homes provided for 34 new homes to begin paying the annual CFD 2004 levy. KB Homes nearly completed the occupancy of their development. In the upcoming years, we expect the remaining KB Homes to be added as well as some of the Garden Glen development.

Fiscal Impacts:

1. CFD 2004-1 taxes on new homes reduces General Fund burden.
2. Levy remains at the same level as previous 15 years and will generate approximately \$761,218.80 in FY 2023-24.

Recommendation:

Adopt resolution.

Attachments:

[Resolution
Exhibit A](#)

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LIVE OAK APPROVING THE
ANNUAL SPECIAL TAX FOR COMMUNITY FACILITIES DISTRICT NO. 2004-1 CITY OF LIVE
OAK MUNICIPAL SERVICES PROJECT FOR FISCAL YEAR 2023-24

WHEREAS, the City Council of the City of Live Oak, California, (hereinafter referred to as the “City Council”), has previously initiated proceedings, held a public hearing, conducted an election and received a favorable vote from the qualified electors relating to the levy of a special tax in a Community Facilities District, all as authorized pursuant to the terms and provisions of the “Mello Roos Community Facilities Act of 1982”, being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California. The Community Facilities District is designated as Community Facilities District No. 2004-1 (hereinafter referred to as the “District”); and

WHEREAS, the City Council, by Ordinance as authorized by Section 53340 of the Government Code of the State of California, has authorized the levy of a special tax to pay for costs and expenses related to said District, and the City Council is desirous to establish the specific rate of the special tax to be collected for Fiscal Year 2023-24; and

WHEREAS, the City has complied with all laws pertaining to the levy of the special taxes, including Proposition 218, to be collected per Government Code Chapter 2.5 Part 1, Division 2, Title 5; and

WHEREAS, the special tax is being levied without regard to property valuation of the properties involved.

NOW, THEREFORE BE IT RESOLVED, DETERMINED, AND ORDERED BY THE CITY COUNCIL, AS FOLLOWS:

SECTION 1. That the above recitals are all true and correct.

SECTION 2. That the specific rate of the special tax to be collected to pay for the costs and expenses for Fiscal Year 2023-24 for the above referenced District is hereby determined and established in the table below, and that a listing of each individual special tax rate for the referenced District is hereby determined and established as set forth in the attached, referenced, and incorporated Exhibit “A”.

Type	Description	Maximum Tax	Approved Tax
Single Family Detached Property	Per Unit	\$2,084.73	\$909.56
Single Family Attached Property	Duplex-Per Unit	833.89	363.83
Single Family Attached Property	Triplex-Per Unit	631.73	275.63
Single Family Attached Property	Fourplex-Per Unit	416.94	181.91
Single Family Attached Property	Five or more units per structure- Per Unit	252.69	110.25
Multi-Family Property	Per Multi-Family Unit (Apartment)	63.17	27.56
Commercial Property	Per acre	454.85	198.45

SECTION 3. That the rate as set forth in the previous table does not exceed the amount as previously authorized by Ordinance of this legislative body and is not in excess of that as previously approved by the qualified electors of the District, and is exempt from Proposition 218, Section XIID of the California State Constitution. The special tax is being levied without regard to property valuation of the properties involved.

SECTION 4. That the proceeds of the special tax shall be used to pay, in whole or in part, the costs of the following:

- A. Fire Services – suppression and prevention, rescue services and equipment, land and buildings, cost of personnel and professional contract services and services related thereto.
- B. Law Enforcement - public protection and equipment, land and buildings, cost of personnel, equipment and professional contract services and services related thereto.
- C. Animal Control – public protection, land and buildings, cost of personnel, equipment and professional contract services and services related thereto.
- D. Street Light – street light maintenance, installation, repair, removal and replacement and for providing electric energy and services related thereto.
- E. Parks & Recreation/Pool – operations and maintenance of City parks, pool facilities, operations and administration of City recreation programs, land and improvements, cost of personnel, equipment and services related thereto.
- F. Storm Drainage Facilities – operations and maintenance of the City's storm drainage facilities, water retention basins, land and improvements, culverts, cost of personnel, equipment and services related thereto.

The proceeds of the special taxes shall be used as set forth above and shall not be used for any other purpose.

SECTION 5. The special tax shall be collected in the same manner as ordinary ad valorem property taxes are collected and shall be subject to the same penalties and same procedure and sale in cases of any delinquency for ad valorem taxes, and the Sutter County Auditor/Controller and the Sutter County Treasurer/Tax Collector is hereby authorized to deduct reasonable administrative costs incurred in collecting any said special tax.

SECTION 6. All monies above collected shall be paid into the Community Facilities District funds, including any reserve fund.

SECTION 7. The Sutter County Auditor/Controller is hereby directed to enter in the next County tax roll on which taxes will become due, opposite each lot or parcel of land affected in a space marked "public services, special tax" or by any other suitable designation, the installment of the special tax, and for the exact rate of special tax as stated above.

SECTION 8. The Sutter County Auditor/Controller shall then, at the close of the tax collection period, promptly render to this City a detailed report showing the amount and/or amounts of such special tax installments, interest, penalties and percentages so collected and

from what property collected, and also provide a statement of any percentages retained for the expense of making any such collection.

PASSED AND ADOPTED by the City Council of Live Oak this 2nd day of August, 2023, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINED:

APPROVED:

Bob Woten, Mayor

ATTEST:

Clarissa Menchaca, City Clerk

Exhibit "A"

City of Live Oak
Community Facilities District No. 2004-1
Fiscal Year 2023/24 Parcel Listing

Assessor's Parcel Number ⁽¹⁾	Assigned Special Tax	Rounding Adjustment	2023/24 Levy Amount
006580021000	\$909.56	\$0.00	\$909.56
006580022000	909.56	0.00	909.56
006580023000	909.56	0.00	909.56
006580024000	909.56	0.00	909.56
006580025000	909.56	0.00	909.56
006580026000	909.56	0.00	909.56
006580027000	909.56	0.00	909.56
006580028000	909.56	0.00	909.56
006580029000	909.56	0.00	909.56
006580030000	909.56	0.00	909.56
006580031000	909.56	0.00	909.56
006580032000	909.56	0.00	909.56
006580033000	909.56	0.00	909.56
006580034000	909.56	0.00	909.56
006580035000	909.56	0.00	909.56
006580036000	909.56	0.00	909.56
006580037000	909.56	0.00	909.56
006580038000	909.56	0.00	909.56
006580039000	909.56	0.00	909.56
006580040000	909.56	0.00	909.56
006580041000	909.56	0.00	909.56
006580042000	909.56	0.00	909.56
006580043000	909.56	0.00	909.56
006580044000	909.56	0.00	909.56
006580045000	909.56	0.00	909.56
006580046000	909.56	0.00	909.56
006580047000	909.56	0.00	909.56
006580048000	909.56	0.00	909.56
006580049000	909.56	0.00	909.56
006580050000	909.56	0.00	909.56
006580051000	909.56	0.00	909.56
006580052000	909.56	0.00	909.56
006580053000	909.56	0.00	909.56
006580054000	909.56	0.00	909.56
006580055000	909.56	0.00	909.56
006580056000	909.56	0.00	909.56
006580057000	909.56	0.00	909.56
006580058000	909.56	0.00	909.56
006580059000	909.56	0.00	909.56
006580060000	909.56	0.00	909.56
006580061000	909.56	0.00	909.56
006580062000	909.56	0.00	909.56
006580063000	909.56	0.00	909.56

Exhibit "A"

**City of Live Oak
Community Facilities District No. 2004-1
Fiscal Year 2023/24 Parcel Listing**

Assessor's Parcel Number ⁽¹⁾	Assigned Special Tax	Rounding Adjustment	2023/24 Levy Amount
006580064000	909.56	0.00	909.56
006580065000	909.56	0.00	909.56
006580066000	909.56	0.00	909.56
006580067000	909.56	0.00	909.56
006580068000	909.56	0.00	909.56
006580069000	909.56	0.00	909.56
006580070000	909.56	0.00	909.56
006580071000	909.56	0.00	909.56
006580072000	909.56	0.00	909.56
006580073000	909.56	0.00	909.56
006580074000	909.56	0.00	909.56
006580075000	909.56	0.00	909.56
006580076000	909.56	0.00	909.56
006580077000	909.56	0.00	909.56
006580078000	909.56	0.00	909.56
006580079000	909.56	0.00	909.56
006580080000	909.56	0.00	909.56
006580081000	909.56	0.00	909.56
006580082000	909.56	0.00	909.56
006580083000	909.56	0.00	909.56
006580084000	909.56	0.00	909.56
006580085000	909.56	0.00	909.56
006650043000	909.56	0.00	909.56
006650044000	909.56	0.00	909.56
006650045000	909.56	0.00	909.56
006650046000	909.56	0.00	909.56
006650047000	909.56	0.00	909.56
006650048000	909.56	0.00	909.56
006650049000	909.56	0.00	909.56
006650050000	909.56	0.00	909.56
006650051000	909.56	0.00	909.56
006650052000	909.56	0.00	909.56
006650053000	909.56	0.00	909.56
006650054000	909.56	0.00	909.56
006650055000	909.56	0.00	909.56
006650056000	909.56	0.00	909.56
006650057000	909.56	0.00	909.56
006650058000	909.56	0.00	909.56
006650059000	909.56	0.00	909.56
006650060000	909.56	0.00	909.56
006650061000	909.56	0.00	909.56
006650062000	909.56	0.00	909.56
006650063000	909.56	0.00	909.56

Exhibit "A"

City of Live Oak
Community Facilities District No. 2004-1
Fiscal Year 2023/24 Parcel Listing

Assessor's Parcel Number ⁽¹⁾	Assigned Special Tax	Rounding Adjustment	2023/24 Levy Amount
006650064000	909.56	0.00	909.56
006650065000	909.56	0.00	909.56
006650066000	909.56	0.00	909.56
006650067000	909.56	0.00	909.56
006650068000	909.56	0.00	909.56
006650069000	909.56	0.00	909.56
006650070000	909.56	0.00	909.56
006650071000	909.56	0.00	909.56
006650072000	909.56	0.00	909.56
006650073000	909.56	0.00	909.56
006650074000	909.56	0.00	909.56
006650075000	909.56	0.00	909.56
006650076000	909.56	0.00	909.56
006650077000	909.56	0.00	909.56
006650078000	909.56	0.00	909.56
006650079000	909.56	0.00	909.56
006650080000	909.56	0.00	909.56
006650081000	909.56	0.00	909.56
006650082000	909.56	0.00	909.56
006660001000	909.56	0.00	909.56
006660002000	909.56	0.00	909.56
006660003000	909.56	0.00	909.56
006660004000	909.56	0.00	909.56
006660005000	909.56	0.00	909.56
006660006000	909.56	0.00	909.56
006660007000	909.56	0.00	909.56
006660008000	909.56	0.00	909.56
006660009000	909.56	0.00	909.56
006660010000	909.56	0.00	909.56
006660011000	909.56	0.00	909.56
006660012000	909.56	0.00	909.56
006660013000	909.56	0.00	909.56
006660014000	909.56	0.00	909.56
006660015000	909.56	0.00	909.56
006660016000	909.56	0.00	909.56
006660017000	909.56	0.00	909.56
006660018000	909.56	0.00	909.56
006660019000	909.56	0.00	909.56
006660020000	909.56	0.00	909.56
006660021000	909.56	0.00	909.56
006660022000	909.56	0.00	909.56
006660023000	909.56	0.00	909.56
006660024000	909.56	0.00	909.56

Exhibit "A"

**City of Live Oak
Community Facilities District No. 2004-1
Fiscal Year 2023/24 Parcel Listing**

Assessor's Parcel Number ⁽¹⁾	Assigned Special Tax	Rounding Adjustment	2023/24 Levy Amount
006660025000	909.56	0.00	909.56
006660026000	909.56	0.00	909.56
006660027000	909.56	0.00	909.56
006660028000	909.56	0.00	909.56
006660029000	909.56	0.00	909.56
006660030000	909.56	0.00	909.56
006660031000	909.56	0.00	909.56
006660032000	909.56	0.00	909.56
006660033000	909.56	0.00	909.56
006660034000	909.56	0.00	909.56
006660035000	909.56	0.00	909.56
006660036000	909.56	0.00	909.56
006660037000	909.56	0.00	909.56
006660038000	909.56	0.00	909.56
006660039000	909.56	0.00	909.56
006660040000	909.56	0.00	909.56
006660041000	909.56	0.00	909.56
006660042000	909.56	0.00	909.56
006660043000	909.56	0.00	909.56
006660044000	909.56	0.00	909.56
006660045000	909.56	0.00	909.56
006660046000	909.56	0.00	909.56
006660047000	909.56	0.00	909.56
006660048000	909.56	0.00	909.56
006660049000	909.56	0.00	909.56
006660050000	909.56	0.00	909.56
006660051000	909.56	0.00	909.56
006660052000	909.56	0.00	909.56
006660053000	909.56	0.00	909.56
006660054000	909.56	0.00	909.56
006660055000	909.56	0.00	909.56
006660056000	909.56	0.00	909.56
006660057000	909.56	0.00	909.56
006660058000	909.56	0.00	909.56
006660059000	909.56	0.00	909.56
006660060000	909.56	0.00	909.56
006660061000	909.56	0.00	909.56
006660062000	909.56	0.00	909.56
006660063000	909.56	0.00	909.56
006660064000	909.56	0.00	909.56
006660065000	909.56	0.00	909.56
006660066000	909.56	0.00	909.56
006660067000	909.56	0.00	909.56

Exhibit "A"

**City of Live Oak
Community Facilities District No. 2004-1
Fiscal Year 2023/24 Parcel Listing**

Assessor's Parcel Number ⁽¹⁾	Assigned Special Tax	Rounding Adjustment	2023/24 Levy Amount
006660068000	909.56	0.00	909.56
006660069000	909.56	0.00	909.56
006660070000	909.56	0.00	909.56
006660071000	909.56	0.00	909.56
006660072000	909.56	0.00	909.56
006670001000	909.56	0.00	909.56
006670002000	909.56	0.00	909.56
006670003000	909.56	0.00	909.56
006670004000	909.56	0.00	909.56
006670005000	909.56	0.00	909.56
006670006000	909.56	0.00	909.56
006670007000	909.56	0.00	909.56
006670008000	909.56	0.00	909.56
006670009000	909.56	0.00	909.56
006670010000	909.56	0.00	909.56
006670011000	909.56	0.00	909.56
006670012000	909.56	0.00	909.56
006670013000	909.56	0.00	909.56
006670014000	909.56	0.00	909.56
006670015000	909.56	0.00	909.56
006670016000	909.56	0.00	909.56
006670017000	909.56	0.00	909.56
006670018000	909.56	0.00	909.56
006670019000	909.56	0.00	909.56
006670020000	909.56	0.00	909.56
006670021000	909.56	0.00	909.56
006670022000	909.56	0.00	909.56
006670023000	909.56	0.00	909.56
006670024000	909.56	0.00	909.56
006670025000	909.56	0.00	909.56
006670026000	909.56	0.00	909.56
006670027000	909.56	0.00	909.56
006670028000	909.56	0.00	909.56
006670029000	909.56	0.00	909.56
006670030000	909.56	0.00	909.56
006670031000	909.56	0.00	909.56
006670032000	909.56	0.00	909.56
006670033000	909.56	0.00	909.56
006670034000	909.56	0.00	909.56
006670035000	909.56	0.00	909.56
006670036000	909.56	0.00	909.56
006670037000	909.56	0.00	909.56
006670038000	909.56	0.00	909.56

Exhibit "A"

**City of Live Oak
Community Facilities District No. 2004-1
Fiscal Year 2023/24 Parcel Listing**

Assessor's Parcel Number ⁽¹⁾	Assigned Special Tax	Rounding Adjustment	2023/24 Levy Amount
006670039000	909.56	0.00	909.56
006670040000	909.56	0.00	909.56
006670041000	909.56	0.00	909.56
006670042000	909.56	0.00	909.56
006670043000	909.56	0.00	909.56
006670044000	909.56	0.00	909.56
006670045000	909.56	0.00	909.56
006670046000	909.56	0.00	909.56
006670047000	909.56	0.00	909.56
006670048000	909.56	0.00	909.56
006670049000	909.56	0.00	909.56
006670050000	909.56	0.00	909.56
006670051000	909.56	0.00	909.56
006670052000	909.56	0.00	909.56
006670053000	909.56	0.00	909.56
006670054000	909.56	0.00	909.56
006670055000	909.56	0.00	909.56
006670056000	909.56	0.00	909.56
006670057000	909.56	0.00	909.56
006670058000	909.56	0.00	909.56
006670059000	909.56	0.00	909.56
006670060000	909.56	0.00	909.56
006670061000	909.56	0.00	909.56
006670062000	909.56	0.00	909.56
006670063000	909.56	0.00	909.56
006670064000	909.56	0.00	909.56
006670065000	909.56	0.00	909.56
006670066000	909.56	0.00	909.56
006670067000	909.56	0.00	909.56
006670068000	909.56	0.00	909.56
006670069000	909.56	0.00	909.56
006670070000	909.56	0.00	909.56
006670071000	909.56	0.00	909.56
006670072000	909.56	0.00	909.56
006670073000	909.56	0.00	909.56
006670074000	909.56	0.00	909.56
006680001000	909.56	0.00	909.56
006680002000	909.56	0.00	909.56
006680003000	909.56	0.00	909.56
006680004000	909.56	0.00	909.56
006680005000	909.56	0.00	909.56
006680006000	909.56	0.00	909.56
006680007000	909.56	0.00	909.56

Exhibit "A"

**City of Live Oak
Community Facilities District No. 2004-1
Fiscal Year 2023/24 Parcel Listing**

Assessor's Parcel Number ⁽¹⁾	Assigned Special Tax	Rounding Adjustment	2023/24 Levy Amount
006680008000	909.56	0.00	909.56
006680009000	909.56	0.00	909.56
006680010000	909.56	0.00	909.56
006680011000	909.56	0.00	909.56
006680012000	909.56	0.00	909.56
006680013000	909.56	0.00	909.56
006680014000	909.56	0.00	909.56
006680015000	909.56	0.00	909.56
006680016000	909.56	0.00	909.56
006680017000	909.56	0.00	909.56
006680018000	909.56	0.00	909.56
006680019000	909.56	0.00	909.56
006680020000	909.56	0.00	909.56
006680021000	909.56	0.00	909.56
006680022000	909.56	0.00	909.56
006680023000	909.56	0.00	909.56
006680024000	909.56	0.00	909.56
006680025000	909.56	0.00	909.56
006680026000	909.56	0.00	909.56
006680027000	909.56	0.00	909.56
006680028000	909.56	0.00	909.56
006680029000	909.56	0.00	909.56
006680030000	909.56	0.00	909.56
006680031000	909.56	0.00	909.56
006680032000	909.56	0.00	909.56
006680033000	909.56	0.00	909.56
006680034000	909.56	0.00	909.56
006680035000	909.56	0.00	909.56
006680036000	909.56	0.00	909.56
006680037000	909.56	0.00	909.56
006680038000	909.56	0.00	909.56
006680039000	909.56	0.00	909.56
006680040000	909.56	0.00	909.56
006680041000	909.56	0.00	909.56
006680042000	909.56	0.00	909.56
006680043000	909.56	0.00	909.56
006680044000	909.56	0.00	909.56
006680045000	909.56	0.00	909.56
006680046000	909.56	0.00	909.56
006680047000	909.56	0.00	909.56
006680048000	909.56	0.00	909.56
006680049000	909.56	0.00	909.56
006680050000	909.56	0.00	909.56

Exhibit "A"

City of Live Oak
Community Facilities District No. 2004-1
Fiscal Year 2023/24 Parcel Listing

Assessor's Parcel Number ⁽¹⁾	Assigned Special Tax	Rounding Adjustment	2023/24 Levy Amount
006680051000	909.56	0.00	909.56
006680052000	909.56	0.00	909.56
006680053000	909.56	0.00	909.56
006680054000	909.56	0.00	909.56
006680055000	909.56	0.00	909.56
006680056000	909.56	0.00	909.56
006680057000	909.56	0.00	909.56
006680058000	909.56	0.00	909.56
006680059000	909.56	0.00	909.56
006680060000	909.56	0.00	909.56
006680061000	909.56	0.00	909.56
006680062000	909.56	0.00	909.56
006680063000	909.56	0.00	909.56
006680064000	909.56	0.00	909.56
006680065000	909.56	0.00	909.56
006680066000	909.56	0.00	909.56
006680067000	909.56	0.00	909.56
006680068000	909.56	0.00	909.56
006680069000	909.56	0.00	909.56
006680070000	909.56	0.00	909.56
006690001000	909.56	0.00	909.56
006690002000	909.56	0.00	909.56
006690003000	909.56	0.00	909.56
006690004000	909.56	0.00	909.56
006690005000	909.56	0.00	909.56
006690006000	909.56	0.00	909.56
006690007000	909.56	0.00	909.56
006690008000	909.56	0.00	909.56
006690009000	909.56	0.00	909.56
006690010000	909.56	0.00	909.56
006690011000	909.56	0.00	909.56
006690012000	909.56	0.00	909.56
006690013000	909.56	0.00	909.56
006690014000	909.56	0.00	909.56
006690015000	909.56	0.00	909.56
006690016000	909.56	0.00	909.56
006690017000	909.56	0.00	909.56
006690018000	909.56	0.00	909.56
006690019000	909.56	0.00	909.56
006690020000	909.56	0.00	909.56
006690021000	909.56	0.00	909.56
006690022000	909.56	0.00	909.56
006690023000	909.56	0.00	909.56

Exhibit "A"

**City of Live Oak
Community Facilities District No. 2004-1
Fiscal Year 2023/24 Parcel Listing**

Assessor's Parcel Number ⁽¹⁾	Assigned Special Tax	Rounding Adjustment	2023/24 Levy Amount
006690024000	909.56	0.00	909.56
006690025000	909.56	0.00	909.56
006690026000	909.56	0.00	909.56
006690027000	909.56	0.00	909.56
006690028000	909.56	0.00	909.56
006690029000	909.56	0.00	909.56
006690030000	909.56	0.00	909.56
006690031000	909.56	0.00	909.56
006690032000	909.56	0.00	909.56
006690033000	909.56	0.00	909.56
006690034000	909.56	0.00	909.56
006690035000	909.56	0.00	909.56
006690036000	909.56	0.00	909.56
006690037000	909.56	0.00	909.56
006690038000	909.56	0.00	909.56
006690039000	909.56	0.00	909.56
006690040000	909.56	0.00	909.56
006690041000	909.56	0.00	909.56
006690042000	909.56	0.00	909.56
006690043000	909.56	0.00	909.56
006690044000	909.56	0.00	909.56
006690045000	909.56	0.00	909.56
006690046000	909.56	0.00	909.56
006690047000	909.56	0.00	909.56
006690048000	909.56	0.00	909.56
006690049000	909.56	0.00	909.56
006690050000	909.56	0.00	909.56
006690051000	909.56	0.00	909.56
006690052000	909.56	0.00	909.56
006690053000	909.56	0.00	909.56
006690054000	909.56	0.00	909.56
006690055000	909.56	0.00	909.56
006690056000	909.56	0.00	909.56
006690057000	909.56	0.00	909.56
006690058000	909.56	0.00	909.56
006690059000	909.56	0.00	909.56
006690060000	909.56	0.00	909.56
006690061000	909.56	0.00	909.56
006690062000	909.56	0.00	909.56
006690063000	909.56	0.00	909.56
006690064000	909.56	0.00	909.56
006690065000	909.56	0.00	909.56
006690066000	909.56	0.00	909.56

Exhibit "A"

City of Live Oak
Community Facilities District No. 2004-1
Fiscal Year 2023/24 Parcel Listing

Assessor's Parcel Number ⁽¹⁾	Assigned Special Tax	Rounding Adjustment	2023/24 Levy Amount
006690067000	909.56	0.00	909.56
006690068000	909.56	0.00	909.56
006690069000	909.56	0.00	909.56
006690070000	909.56	0.00	909.56
006690071000	909.56	0.00	909.56
006690072000	909.56	0.00	909.56
006690073000	909.56	0.00	909.56
006700001000	909.56	0.00	909.56
006700002000	909.56	0.00	909.56
006700003000	909.56	0.00	909.56
006700004000	909.56	0.00	909.56
006700005000	909.56	0.00	909.56
006700006000	909.56	0.00	909.56
006700007000	909.56	0.00	909.56
006700008000	909.56	0.00	909.56
006700009000	909.56	0.00	909.56
006700010000	909.56	0.00	909.56
006700011000	909.56	0.00	909.56
006700012000	909.56	0.00	909.56
006700013000	909.56	0.00	909.56
006700014000	909.56	0.00	909.56
006700015000	909.56	0.00	909.56
006700016000	909.56	0.00	909.56
006700017000	909.56	0.00	909.56
006700018000	909.56	0.00	909.56
006700019000	909.56	0.00	909.56
006700020000	909.56	0.00	909.56
006700021000	909.56	0.00	909.56
006700022000	909.56	0.00	909.56
006700023000	909.56	0.00	909.56
006700024000	909.56	0.00	909.56
006700025000	909.56	0.00	909.56
006700026000	909.56	0.00	909.56
006700027000	909.56	0.00	909.56
006700028000	909.56	0.00	909.56
006700029000	909.56	0.00	909.56
006700030000	909.56	0.00	909.56
006700031000	909.56	0.00	909.56
006700032000	909.56	0.00	909.56
006700033000	909.56	0.00	909.56
006700034000	909.56	0.00	909.56
006700035000	909.56	0.00	909.56
006700036000	909.56	0.00	909.56

Exhibit "A"

City of Live Oak
Community Facilities District No. 2004-1
Fiscal Year 2023/24 Parcel Listing

Assessor's Parcel Number ⁽¹⁾	Assigned Special Tax	Rounding Adjustment	2023/24 Levy Amount
006700037000	909.56	0.00	909.56
006700038000	909.56	0.00	909.56
006700039000	909.56	0.00	909.56
006700040000	909.56	0.00	909.56
006700041000	909.56	0.00	909.56
006700042000	909.56	0.00	909.56
006700043000	909.56	0.00	909.56
006700044000	909.56	0.00	909.56
006700045000	909.56	0.00	909.56
006700046000	909.56	0.00	909.56
006700047000	909.56	0.00	909.56
006700048000	909.56	0.00	909.56
006700049000	909.56	0.00	909.56
006700050000	909.56	0.00	909.56
006700051000	909.56	0.00	909.56
006700052000	909.56	0.00	909.56
006700053000	909.56	0.00	909.56
006700054000	909.56	0.00	909.56
006700055000	909.56	0.00	909.56
006700056000	909.56	0.00	909.56
006700057000	909.56	0.00	909.56
006700058000	909.56	0.00	909.56
006700059000	909.56	0.00	909.56
006700060000	909.56	0.00	909.56
006700061000	909.56	0.00	909.56
006700062000	909.56	0.00	909.56
006700063000	909.56	0.00	909.56
006700064000	909.56	0.00	909.56
006700065000	909.56	0.00	909.56
006700066000	909.56	0.00	909.56
006700067000	909.56	0.00	909.56
006700068000	909.56	0.00	909.56
006700069000	909.56	0.00	909.56
006700070000	909.56	0.00	909.56
006700219000	1,543.36	0.00	1,543.36
006700220000	220.48	0.00	220.48
006700221000	881.92	0.00	881.92
006710020000	909.56	0.00	909.56
006710021000	909.56	0.00	909.56
006710028000	909.56	0.00	909.56
006710029000	909.56	0.00	909.56
006710030000	909.56	0.00	909.56
006710031000	909.56	0.00	909.56

Exhibit "A"

**City of Live Oak
Community Facilities District No. 2004-1
Fiscal Year 2023/24 Parcel Listing**

Assessor's Parcel Number ⁽¹⁾	Assigned Special Tax	Rounding Adjustment	2023/24 Levy Amount
006710032000	909.56	0.00	909.56
006710033000	909.56	0.00	909.56
006710034000	909.56	0.00	909.56
006710035000	909.56	0.00	909.56
006710036000	909.56	0.00	909.56
006710037000	909.56	0.00	909.56
006710038000	909.56	0.00	909.56
006710039000	909.56	0.00	909.56
006710040000	909.56	0.00	909.56
006710041000	909.56	0.00	909.56
006710042000	909.56	0.00	909.56
006710047000	909.56	0.00	909.56
006710048000	909.56	0.00	909.56
006710049000	909.56	0.00	909.56
006710051000	909.56	0.00	909.56
006710052000	909.56	0.00	909.56
006710053000	909.56	0.00	909.56
006710054000	909.56	0.00	909.56
006710055000	909.56	0.00	909.56
006710056000	909.56	0.00	909.56
006710057000	909.56	0.00	909.56
006710058000	909.56	0.00	909.56
006710059000	909.56	0.00	909.56
006710060000	909.56	0.00	909.56
006710061000	909.56	0.00	909.56
006710064000	909.56	0.00	909.56
006710065000	909.56	0.00	909.56
006710066000	909.56	0.00	909.56
006710067000	909.56	0.00	909.56
006710068000	909.56	0.00	909.56
006710069000	909.56	0.00	909.56
006710070000	909.56	0.00	909.56
006710071000	909.56	0.00	909.56
006710072000	909.56	0.00	909.56
006710073000	909.56	0.00	909.56
006710074000	909.56	0.00	909.56
006710075000	909.56	0.00	909.56
006710076000	909.56	0.00	909.56
006710077000	909.56	0.00	909.56
006710078000	909.56	0.00	909.56
006710079000	909.56	0.00	909.56
006710080000	909.56	0.00	909.56
006710081000	909.56	0.00	909.56

Exhibit "A"

**City of Live Oak
Community Facilities District No. 2004-1
Fiscal Year 2023/24 Parcel Listing**

Assessor's Parcel Number ⁽¹⁾	Assigned Special Tax	Rounding Adjustment	2023/24 Levy Amount
006720001000	909.56	0.00	909.56
006720002000	909.56	0.00	909.56
006720003000	909.56	0.00	909.56
006720004000	909.56	0.00	909.56
006720005000	909.56	0.00	909.56
006720006000	909.56	0.00	909.56
006720007000	909.56	0.00	909.56
006720008000	909.56	0.00	909.56
006720009000	909.56	0.00	909.56
006720010000	909.56	0.00	909.56
006720011000	909.56	0.00	909.56
006720012000	909.56	0.00	909.56
006720013000	909.56	0.00	909.56
006720014000	909.56	0.00	909.56
006720015000	909.56	0.00	909.56
006720016000	909.56	0.00	909.56
006720017000	909.56	0.00	909.56
006720018000	909.56	0.00	909.56
006720019000	909.56	0.00	909.56
006720020000	909.56	0.00	909.56
006720021000	909.56	0.00	909.56
006720022000	909.56	0.00	909.56
006720023000	909.56	0.00	909.56
006720024000	909.56	0.00	909.56
006720025000	909.56	0.00	909.56
006720026000	909.56	0.00	909.56
006720027000	909.56	0.00	909.56
006720028000	909.56	0.00	909.56
006720029000	909.56	0.00	909.56
006720030000	909.56	0.00	909.56
006720031000	909.56	0.00	909.56
006720032000	909.56	0.00	909.56
006720033000	909.56	0.00	909.56
006720034000	909.56	0.00	909.56
006720035000	909.56	0.00	909.56
006720036000	909.56	0.00	909.56
006720037000	909.56	0.00	909.56
006720038000	909.56	0.00	909.56
006720039000	909.56	0.00	909.56
006720040000	909.56	0.00	909.56
006720041000	909.56	0.00	909.56
006720042000	909.56	0.00	909.56
006720043000	909.56	0.00	909.56

Exhibit "A"

**City of Live Oak
Community Facilities District No. 2004-1
Fiscal Year 2023/24 Parcel Listing**

Assessor's Parcel Number ⁽¹⁾	Assigned Special Tax	Rounding Adjustment	2023/24 Levy Amount
006720044000	909.56	0.00	909.56
006720045000	909.56	0.00	909.56
006720046000	909.56	0.00	909.56
006720047000	909.56	0.00	909.56
006720048000	909.56	0.00	909.56
006720049000	909.56	0.00	909.56
006720050000	909.56	0.00	909.56
006720051000	909.56	0.00	909.56
006720052000	909.56	0.00	909.56
006720053000	909.56	0.00	909.56
006720054000	909.56	0.00	909.56
006720055000	909.56	0.00	909.56
006720056000	909.56	0.00	909.56
006720057000	909.56	0.00	909.56
006720058000	909.56	0.00	909.56
006720059000	909.56	0.00	909.56
006720060000	909.56	0.00	909.56
006720061000	909.56	0.00	909.56
006720062000	909.56	0.00	909.56
006720063000	909.56	0.00	909.56
006720064000	909.56	0.00	909.56
006720065000	909.56	0.00	909.56
006720066000	909.56	0.00	909.56
006720067000	909.56	0.00	909.56
006720068000	909.56	0.00	909.56
006720069000	909.56	0.00	909.56
006720070000	909.56	0.00	909.56
006720071000	909.56	0.00	909.56
006720072000	909.56	0.00	909.56
006720073000	909.56	0.00	909.56
006720074000	909.56	0.00	909.56
006720075000	909.56	0.00	909.56
006720076000	909.56	0.00	909.56
006720077000	909.56	0.00	909.56
006720078000	909.56	0.00	909.56
006720079000	909.56	0.00	909.56
006720080000	909.56	0.00	909.56
006720081000	909.56	0.00	909.56
006720082000	909.56	0.00	909.56
006720083000	909.56	0.00	909.56
006720084000	909.56	0.00	909.56
006720085000	909.56	0.00	909.56
006720086000	909.56	0.00	909.56

Exhibit "A"

**City of Live Oak
Community Facilities District No. 2004-1
Fiscal Year 2023/24 Parcel Listing**

Assessor's Parcel Number ⁽¹⁾	Assigned Special Tax	Rounding Adjustment	2023/24 Levy Amount
006720087000	909.56	0.00	909.56
006720088000	909.56	0.00	909.56
006720089000	909.56	0.00	909.56
006720090000	909.56	0.00	909.56
006720091000	909.56	0.00	909.56
006720092000	909.56	0.00	909.56
006720093000	909.56	0.00	909.56
006720094000	909.56	0.00	909.56
006720095000	909.56	0.00	909.56
006720096000	909.56	0.00	909.56
006720097000	909.56	0.00	909.56
006720098000	909.56	0.00	909.56
006720099000	909.56	0.00	909.56
006720100000	909.56	0.00	909.56
006720101000	909.56	0.00	909.56
006720102000	909.56	0.00	909.56
006720103000	909.56	0.00	909.56
006720104000	909.56	0.00	909.56
006720105000	909.56	0.00	909.56
006720106000	909.56	0.00	909.56
006720107000	909.56	0.00	909.56
006720108000	909.56	0.00	909.56
006720109000	909.56	0.00	909.56
006720110000	909.56	0.00	909.56
006730001000	909.56	0.00	909.56
006730002000	909.56	0.00	909.56
006730003000	909.56	0.00	909.56
006730004000	909.56	0.00	909.56
006730005000	909.56	0.00	909.56
006730006000	909.56	0.00	909.56
006730007000	909.56	0.00	909.56
006730008000	909.56	0.00	909.56
006730009000	909.56	0.00	909.56
006730010000	909.56	0.00	909.56
006730011000	909.56	0.00	909.56
006730012000	909.56	0.00	909.56
006730013000	909.56	0.00	909.56
006730014000	909.56	0.00	909.56
006730015000	909.56	0.00	909.56
006730016000	909.56	0.00	909.56
006730017000	909.56	0.00	909.56
006730018000	909.56	0.00	909.56
006730019000	909.56	0.00	909.56

Exhibit "A"

**City of Live Oak
Community Facilities District No. 2004-1
Fiscal Year 2023/24 Parcel Listing**

Assessor's Parcel Number ⁽¹⁾	Assigned Special Tax	Rounding Adjustment	2023/24 Levy Amount
006730020000	909.56	0.00	909.56
006730021000	909.56	0.00	909.56
006730022000	909.56	0.00	909.56
006730023000	909.56	0.00	909.56
006730024000	909.56	0.00	909.56
006730025000	909.56	0.00	909.56
006730026000	909.56	0.00	909.56
006730027000	909.56	0.00	909.56
006730028000	909.56	0.00	909.56
006730029000	909.56	0.00	909.56
006730030000	909.56	0.00	909.56
006730031000	909.56	0.00	909.56
006730032000	909.56	0.00	909.56
006730033000	909.56	0.00	909.56
006730034000	909.56	0.00	909.56
006730035000	909.56	0.00	909.56
006730036000	909.56	0.00	909.56
006730037000	909.56	0.00	909.56
006730038000	909.56	0.00	909.56
006730039000	909.56	0.00	909.56
006730040000	909.56	0.00	909.56
006730041000	909.56	0.00	909.56
006730042000	909.56	0.00	909.56
006730043000	909.56	0.00	909.56
006730044000	909.56	0.00	909.56
006730045000	909.56	0.00	909.56
006730046000	909.56	0.00	909.56
006730047000	909.56	0.00	909.56
006730048000	909.56	0.00	909.56
006730049000	909.56	0.00	909.56
006730050000	909.56	0.00	909.56
006730051000	909.56	0.00	909.56
006730052000	909.56	0.00	909.56
006730053000	909.56	0.00	909.56
006730054000	909.56	0.00	909.56
006730055000	909.56	0.00	909.56
006730056000	909.56	0.00	909.56
006730057000	909.56	0.00	909.56
006730058000	909.56	0.00	909.56
006730059000	909.56	0.00	909.56
006730060000	909.56	0.00	909.56
006730061000	909.56	0.00	909.56
006730062000	909.56	0.00	909.56

Exhibit "A"

**City of Live Oak
Community Facilities District No. 2004-1
Fiscal Year 2023/24 Parcel Listing**

Assessor's Parcel Number ⁽¹⁾	Assigned Special Tax	Rounding Adjustment	2023/24 Levy Amount
006730063000	909.56	0.00	909.56
006730064000	909.56	0.00	909.56
006730065000	909.56	0.00	909.56
006730066000	909.56	0.00	909.56
006730067000	909.56	0.00	909.56
006730068000	909.56	0.00	909.56
006730069000	909.56	0.00	909.56
006730070000	909.56	0.00	909.56
006730071000	909.56	0.00	909.56
006730072000	909.56	0.00	909.56
006730073000	909.56	0.00	909.56
006730074000	909.56	0.00	909.56
006730075000	909.56	0.00	909.56
006730076000	909.56	0.00	909.56
006730077000	909.56	0.00	909.56
006730078000	909.56	0.00	909.56
006730079000	909.56	0.00	909.56
006730080000	909.56	0.00	909.56
006740001000	909.56	0.00	909.56
006740002000	909.56	0.00	909.56
006740003000	909.56	0.00	909.56
006740004000	909.56	0.00	909.56
006740005000	909.56	0.00	909.56
006740006000	909.56	0.00	909.56
006740007000	909.56	0.00	909.56
006740008000	909.56	0.00	909.56
006740009000	909.56	0.00	909.56
006740010000	909.56	0.00	909.56
006740011000	909.56	0.00	909.56
006740012000	909.56	0.00	909.56
006740013000	909.56	0.00	909.56
006740014000	909.56	0.00	909.56
006740015000	909.56	0.00	909.56
006740016000	909.56	0.00	909.56
006740017000	909.56	0.00	909.56
006740018000	909.56	0.00	909.56
006740019000	909.56	0.00	909.56
006740020000	909.56	0.00	909.56
006740021000	909.56	0.00	909.56
006740022000	909.56	0.00	909.56
006740023000	909.56	0.00	909.56
006740024000	909.56	0.00	909.56
006740025000	909.56	0.00	909.56

Exhibit "A"

City of Live Oak
Community Facilities District No. 2004-1
Fiscal Year 2023/24 Parcel Listing

Assessor's Parcel Number ⁽¹⁾	Assigned Special Tax	Rounding Adjustment	2023/24 Levy Amount
006740026000	909.56	0.00	909.56
006740027000	909.56	0.00	909.56
006740028000	909.56	0.00	909.56
006740029000	909.56	0.00	909.56
006740030000	909.56	0.00	909.56
006740031000	909.56	0.00	909.56
006740032000	909.56	0.00	909.56
006740033000	909.56	0.00	909.56
006740034000	909.56	0.00	909.56
006740035000	909.56	0.00	909.56
006740036000	909.56	0.00	909.56
006740037000	909.56	0.00	909.56
006740038000	909.56	0.00	909.56
006740039000	909.56	0.00	909.56
006740040000	909.56	0.00	909.56
006740041000	909.56	0.00	909.56
006740042000	909.56	0.00	909.56
006740043000	909.56	0.00	909.56
006740044000	909.56	0.00	909.56
006740045000	909.56	0.00	909.56
006740046000	909.56	0.00	909.56
006740047000	909.56	0.00	909.56
006740048000	909.56	0.00	909.56
006740049000	909.56	0.00	909.56
006740050000	909.56	0.00	909.56
006740051000	909.56	0.00	909.56
006740052000	909.56	0.00	909.56
006740053000	909.56	0.00	909.56
006740054000	909.56	0.00	909.56
006740055000	909.56	0.00	909.56
006740056000	909.56	0.00	909.56
006740057000	909.56	0.00	909.56
006740058000	909.56	0.00	909.56
006750001000	909.56	0.00	909.56
006750002000	909.56	0.00	909.56
006750003000	909.56	0.00	909.56
006750004000	909.56	0.00	909.56
006750005000	909.56	0.00	909.56
006750006000	909.56	0.00	909.56
006750007000	909.56	0.00	909.56
006750008000	909.56	0.00	909.56
006750009000	909.56	0.00	909.56
006750010000	909.56	0.00	909.56

Exhibit "A"

City of Live Oak
Community Facilities District No. 2004-1
Fiscal Year 2023/24 Parcel Listing

Assessor's Parcel Number ⁽¹⁾	Assigned Special Tax	Rounding Adjustment	2023/24 Levy Amount
006750011000	909.56	0.00	909.56
006750012000	909.56	0.00	909.56
006750013000	909.56	0.00	909.56
006750014000	909.56	0.00	909.56
006750015000	909.56	0.00	909.56
006750016000	909.56	0.00	909.56
006750017000	909.56	0.00	909.56
006750018000	909.56	0.00	909.56
006750019000	909.56	0.00	909.56
006750020000	909.56	0.00	909.56
006750021000	909.56	0.00	909.56
006750022000	909.56	0.00	909.56
006750023000	909.56	0.00	909.56
006750024000	909.56	0.00	909.56
006750025000	909.56	0.00	909.56
006750026000	909.56	0.00	909.56
006750027000	909.56	0.00	909.56
006750028000	909.56	0.00	909.56
006750029000	909.56	0.00	909.56
006750030000	909.56	0.00	909.56
006750031000	909.56	0.00	909.56
006750032000	909.56	0.00	909.56
006750033000	909.56	0.00	909.56
006750034000	909.56	0.00	909.56
006750035000	909.56	0.00	909.56
006750036000	909.56	0.00	909.56
006750037000	909.56	0.00	909.56
006750038000	909.56	0.00	909.56
006750039000	909.56	0.00	909.56
006750040000	909.56	0.00	909.56
006750041000	909.56	0.00	909.56
006750042000	909.56	0.00	909.56
006750043000	909.56	0.00	909.56
006750044000	909.56	0.00	909.56
006750045000	909.56	0.00	909.56
006750046000	909.56	0.00	909.56
006750047000	909.56	0.00	909.56
006750048000	909.56	0.00	909.56
006750049000	909.56	0.00	909.56
006750050000	909.56	0.00	909.56
006750051000	909.56	0.00	909.56
006750052000	909.56	0.00	909.56
006750053000	909.56	0.00	909.56

Exhibit "A"

**City of Live Oak
Community Facilities District No. 2004-1
Fiscal Year 2023/24 Parcel Listing**

Assessor's Parcel Number ⁽¹⁾	Assigned Special Tax	Rounding Adjustment	2023/24 Levy Amount
006750054000	909.56	0.00	909.56
006750055000	909.56	0.00	909.56
006750056000	909.56	0.00	909.56
006750057000	909.56	0.00	909.56
006750058000	909.56	0.00	909.56
006750059000	909.56	0.00	909.56
006750060000	909.56	0.00	909.56
006750061000	909.56	0.00	909.56
006750062000	909.56	0.00	909.56
006750063000	909.56	0.00	909.56
006750064000	909.56	0.00	909.56
006750065000	909.56	0.00	909.56
006750066000	909.56	0.00	909.56
006750067000	909.56	0.00	909.56
006750068000	909.56	0.00	909.56
006750069000	909.56	0.00	909.56
006750070000	909.56	0.00	909.56
006750071000	909.56	0.00	909.56
006750072000	909.56	0.00	909.56
006750073000	909.56	0.00	909.56
Total	\$761,218.80	\$0.00	\$761,218.80

(1) As of Fiscal Year 2022-23, Sutter County has changed the APN format to 0XXXXXXXX000.



City of Live Oak Report to City Council

Meeting Date:	August 2, 2023
Title:	Resolution of the City Council of the City of Live Oak Approving a Tax Collection Schedule for Fiscal Year (FY) 2023-24 for the Live Oak Lighting and Maintenance Assessment District of the City of Live Oak
Contact Information:	James Ramsey, Finance Director
Background:	City Ordinance No. 442 establishes Special Assessment Taxes for Fire Protection and Lighting Maintenance. The attached Exhibits "A" and "B" cover all taxable County Assessor's parcels of land within the boundaries of the Live Oak Lighting and Maintenance Assessment District of the City of Live Oak. The District covers the City except for new development including Pennington Ranch phases I-V, Peachtree II and III, Garden Glen, Sand Piper, and Walnut View subdivisions, which are areas covered by Community Facilities District 2004-1. The fire assessment uses a rate of .03 cents per square foot of each dwelling as the basis for the levy. The street light assessment uses the radius distance of the lot to the nearest street light pole as the basis for the levy. In accordance with Section 3.24.030 of the Municipal Code, the City Council must annually confirm the special assessment taxes to be collected.
Fiscal Impacts:	1. Fire assessments reduces the burden on the City's General Fund for fire services. 2. Street lighting assessments provide funding for street lightings throughout the City, except in Community Facilities District 2004-1.
Recommendation:	Adopt resolution.
Attachments:	

[Resolution](#)

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LIVE OAK CONFIRMING SPECIAL ASSESSMENT TAXES FOR FIRE PROTECTION AND LIGHTING MAINTENANCE FOR FISCAL YEAR 2023-24 FOR THE LIVE OAK LIGHTING AND MAINTENANCE ASSESSMENT DISTRICT OF THE CITY OF LIVE OAK

WHEREAS, the City Council of the City of Live Oak, California, (hereinafter referred to as the "City Council"), has previously initiated proceedings, held a public hearing, conducted an election and received a favorable vote from the qualified electors relating to the levy of special taxes for fire protection and lighting maintenance, of which Exhibits "A" and "B" cover all taxable County Assessor's parcels of land within the boundaries of the Live Oak Lighting and Maintenance Assessment District of the City of Live Oak, except for new development including Pennington Ranch phase I-V, Peachtree II & III, Garden Glen, Sand Piper and Walnut View subdivisions, which are areas covered by Community Facilities District 2004-1; and

WHEREAS, THE CITY, in accordance with Section 3.24.030 of the Live Oak Municipal Code, the City Council must annually confirm the special assessment taxes to be collected.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED, AND ORDERED BY THE CITY COUNCIL AS FOLLOWS:

SECTION 1. That the above recitals are all true and correct.

SECTION 2.

- a. That the fire assessment uses a rate of .03 cents per square foot of each dwelling as the basis for the levy for fire assessments and totals \$XX,XXX; and
- b. The street light assessment uses the radius distance of the lot to the nearest street light pole as the basis for the levy for street lighting assessments and totals \$XX,XXX.

PASSED AND ADOPTED by the City Council of the City of Live Oak this 2nd day of August, 2023, by the following vote:

AYES:

NOES:

ABSENT:

NOT VOTING:

APPROVED:

Bob Woten, Mayor

ATTEST:

Clarissa Menchaca, City Clerk



City of Live Oak Report to City Council

Meeting Date:	August 2, 2023
Title:	Public Hearing Regarding the Fireworks Citation for Fiscal Year 2022-23
Contact Information:	James Ramsey, Finance Director
Background:	The City of Live Oak Municipal Code 1.17.290 "Failure to pay a monetary sanction" gives the City Council the authority to lien a homeowner's property if service for unpaid code enforcement citations. Delinquent notifications were emailed to both the renter (if applicable) and the homeowner on June 16, 2023, informing them of the delinquent balance owed and that if the balance went unpaid a lien would be placed against the property. The letter noticed the account holders that this matter would be reviewed by the City Council at the July 19, 2023 Council meeting (subsequently cancelled and moved to August 2, 2023). At this Council meeting, the Council will hear testimony from those homeowners who wish to discuss this delinquent balance. The Council may make determinations to alter the lien listing if requested collections have been unduly charged.
Fiscal Impacts:	None.
Recommendation:	Conduct a public hearing and upon conclusion, adopt a resolution assessing the unpaid citation against the property.
Attachments:	

[Resolution](#)

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LIVE OAK ASSESSING UNPAID CITATIONS AGAINST PROPERTY

WHEREAS, Section 290, entitled "Failure to pay a monetary sanction" of Title 1, Chapter 17 of the Live Oak Municipal Code entitled "Administration Violations and Administrative Enforcement Procedures" authorizes the City of Live Oak to place a lien on private property for collection of unpaid utility service bills; and

WHEREAS, the City Manager has caused a notice to be given to the property owners of all properties described in Exhibit "A" having unpaid sanctions; and

WHEREAS, notice was given by mailing a notice to the owner thereof as shown on the most recent Assessors Rolls; and

WHEREAS, neither the record owner nor any other person complied with the order of the City Manager; and

WHEREAS, said notice has become final; and

WHEREAS, the City Manager has submitted to the City Council an itemized written report showing all required information said report being Exhibit "A" attached hereto; and

WHEREAS, as a regular meeting held on August 2, 2023, the City Council conducted a hearing to consider the objections of any property owners liable to be assessed for the unpaid sanction; and

WHEREAS, the City Council wishes by this Resolution to assess against the properties described in Exhibit "A" the unpaid sanctions described in the report filed by the City Manager.

NOW, THEREFORE BE IT RESOLVED, by the City Council of the City of Live Oak, that the report filed by the City Manager, which is attached hereto as Exhibit "A", is hereby confirmed as submitted to this Council.

BE IT FURTHER RESOLVED that the City Council hereby orders that the cost described in Exhibit "A" be assessed against the properties also described therein and hereby confirms that assessment.

BE IT FURTHER RESOLVED that said assessment shall constitute a special assessment against any lien upon each of said properties.

BE IT FURTHER RESOLVED that the City Manager shall transmit a certified copy of this Resolution to the County Auditor for the County of Sutter and request that the County Auditor cause the amounts set forth in Exhibit "A" attached hereto to be reflected on the next regular tax bill levied against each parcel and the amount of each such assessment to be collected at the same time and in the same manner as ordinary City taxes are collected and that said assessment shall be subject to the same penalties and interest and to the same procedure for foreclosure and sale in the case of delinquency as are provided for ordinary City taxes.

PASSED AND ADOPTED by the City Council of the City of Live Oak this 2nd day of August, 2023, by the following
vote:

AYES:

NOES:

ABSENT:

NOT VOTING:

APPROVED:

Bob Woten, Mayor

ATTEST:

Clarissa Menchaca, City Clerk

EXHIBIT "A"

\$1,100.00 is unpaid citation for the following address:

Firework Citation #:	119
Location:	9687 Leyton Court
Issue Date:	July 4, 2022
Parcel Number:	06-670-059
Lien Number:	00119



City of Live Oak Report to City Council

Meeting Date:	August 2, 2023
Title:	Public Hearing Regarding the Utility Service Lien for Fiscal Year 2022-23
Contact Information:	James Ramsey, Finance Director
Background:	The City of Live Oak Ordinance 505 gives the City Council the authority to lien a homeowner's property if service for utility bills, charges for public fire protection service and any other fees owed to the City are not paid. Delinquent notifications were emailed to both the renter (if applicable) and the homeowner on June 19, 2023, informing them of the delinquent balance owed and that if the balance went unpaid a lien would be placed against the property. The letter noticed the account holders that this matter would be reviewed by the City Council at the July 19, 2023 Council meeting (subsequently cancelled and moved to August 2, 2023). At this Council meeting, the Council will hear testimony from those homeowners who wish to discuss this delinquent balance. The Council may make determinations to alter the lien listing if requested collections have been unduly charged.
Fiscal Impacts:	None.
Recommendation:	Conduct a public hearing and upon conclusion, adopt a resolution assessing the cost of water and sewer against the property.
Attachments:	

[Resolution](#)

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LIVE OAK ASSESSING COST OF WATER
AND SEWER ACCOUNTS AGAINST PROPERTY

WHEREAS, Section 55, entitled “Rates and Charges – Owner responsible” of Title 13, Chapter 13.04 of the Live Oak Municipal Code entitled “Public Water Service” authorizes the City of Live Oak to place a lien on private property for collection of unpaid utility service bills; and

WHEREAS, the City Manager has caused a notice to be given to the property owners of all properties described in Exhibit “A” having delinquent utility service bills; and

WHEREAS, notice was given by mailing a notice to the owner thereof as shown on the most recent Assessors Rolls; and

WHEREAS, neither the record owner nor any other person complied with the order of the City Manager; and

WHEREAS, said notice has become final; and

WHEREAS, the City Manager has submitted to the City Council an itemized written report showing all required information said report being Exhibit “A” attached hereto; and

WHEREAS, as a regular meeting held on August 2, 2023, the City Council conducted a hearing to consider the objections of any property owners liable to be assessed for the cost of delinquent utility billings; and

WHEREAS, the City Council wishes by this Resolution to assess against the properties described in Exhibit “A” the cost incurred for utility billings described in the report filed by the City Manager.

NOW, THEREFORE BE IT RESOLVED, by the City Council of the City of Live Oak, that the report filed by the City Manager, which is attached hereto as Exhibit “A”, is hereby confirmed as submitted to this Council.

BE IT FURTHER RESOLVED that the City Council hereby orders that the cost described in Exhibit “A” be assessed against the properties also described therein and hereby confirms that assessment.

BE IT FURTHER RESOLVED that said assessment shall constitute a special assessment against any lien upon each of said properties.

BE IT FURTHER RESOLVED that the City Manager shall transmit a certified copy of this Resolution to the County Auditor for the County of Sutter and request that the County Auditor cause the amounts set forth in Exhibit “A” attached hereto to be reflected on the next regular tax bill levied against each parcel and the amount of each such assessment to be collected at the same time and in the same manner as ordinary City taxes are collected and that said assessment shall be subject to the same penalties and interest and to the same procedure for foreclosure and sale in the case of delinquency as are provided for ordinary City taxes.

PASSED AND ADOPTED by the City Council of the City of Live Oak this 2nd day of August 2023, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAINED:

APPROVED:

Bob Woten, Mayor

ATTEST:

Clarissa Menchaca, City Clerk

EXHIBIT "A"

APN#	SERVICE ADDRESS	WATER LIEN CODE LW	SEWER LIEN CODE LS	TOTAL
06-201-012	9804 Q Street	0.00	105.34	105.34
06-433-013	9888 Sinnard Avenue	127.04	204.11	331.15
06-720-073	3065 Kola Street	101.12	290.25	391.37
06-272-013	2374 Birch Street	336.14	1637.44	1973.58
	TOTAL	564.30	2237.14	2,801.44



**City of Live Oak
Report to City Council**

Meeting Date: August 2, 2023

Title: Public Employee Performance Evaluation Pursuant to California Government
Code Section 54957:
City Manager



**City of Live Oak
Report to City Council**

Meeting Date: August 2, 2023

Title: Conference with Labor Negotiators Pursuant to California Government Code
Section 54957.6:
Unrepresented employee: City Manager