LIVE OAK CITY COUNCIL

REGULAR MEETING

SUPPLEMENTAL AGENDA

MAY 3, 2023

6:00 PM

MEETING LOCATION
LIVE OAK COUNCIL CHAMBERS

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

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/86058823320
        - ***Join by Phone:***
          1-669-900-6833 or 1-833-548-0282 (Toll Free)
          Webinar ID: *860 5882 3320*
- ***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/86058823320

  - *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: *860 5882 3320*

- ***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

A. Anti Vaping Presentation

B. Small Business Week and Small Business Month Proclamation

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 April 5, 2023, City Council Regular Meeting minutes.
   (Clarissa Menchaca, City Clerk)

2. City Council Meeting Minutes
   Recommendation: Approve the April 19, 2023, City Council Regular Meeting minutes.
   (Clarissa Menchaca, City Clerk)

3. Public Works Projects Update
   Recommendation: Receive and file.
   (Ron Walker, Public Works Director)

DISCUSSION ITEMS

4. Preliminary Budget Workshop
   Recommendation: Receive and provide direction on the proposed City Fiscal Budget for Fiscal Year 2023-24.
   (James Ramsey, Finance Director)

BUSINESS ITEMS

5. Introduction of an Ordinance Amending Section 2.04.050 "Rules of Decorum" and Adding Section 2.04.070 "Ethics" to Chapter 2.04 "Rules and Regulations Governing the Conduct of Council Meetings, Proceedings and Business" of the Live Oak Municipal Code
   Recommendation: Waive the first reading of the ordinance amending Section 2.04.050 "Rules of Decorum" and Adding Section 2.04.070 "Ethics" to Chapter 2.04 "Rules and Regulations Governing the Conduct of Council Meetings, Proceedings and Business" of the Live Oak Municipal Code.
   (Nicole Rosser, City Attorney)

ITEMS REMOVED FROM THE CONSENT AGENDA FOR COUNCIL CONSIDERATION AND ACTION

UPDATES AND ANNOUNCEMENTS FROM THE CITY ATTORNEY AND CITY MANAGER

COUNCILMEMBER COMMENTS

ADJOURNMENT

LIVE OAK
CALIFORNIA

City of Live Oak
Report to City Council

Meeting Date: May 3, 2023

Title: Anti Vaping Presentation

Attachments:

Presentation



An anti-vaping educational campaign developed by:

Students at Live Oak Middle School

What we've learned over the past 12 weeks

- Marketing & Educational Campaigns
- Target Audience Identification
- Media Outlets & Resources
- Developing Key Messaging
- Brand Development & Management
- Brand Recognition
- How to build a website
- Videography
- Digital Marketing
- Free, Earned and Paid Media Resources
- Guerilla vs. Grassroots Marketing
- Writing a Press Release
- Creating a Strategic Marketing Plan
- Focus Groups
- Executive Leadership Skills

Marketing Developed

We identified our target audience to be our peers at LOMS and LOHS as well as the older students at Luther and Encinal Schools. Adults who vape are also included in our target audience.

- **Billboard & Digital Campaign**
- **Video to place on Website**
- **Poster Campaign**

BILLBOARD DESIGN



LOCATED AT HWY. 99 & ARCHER BEGINNING MID-APRIL

DIGITAL CAMPAIGN



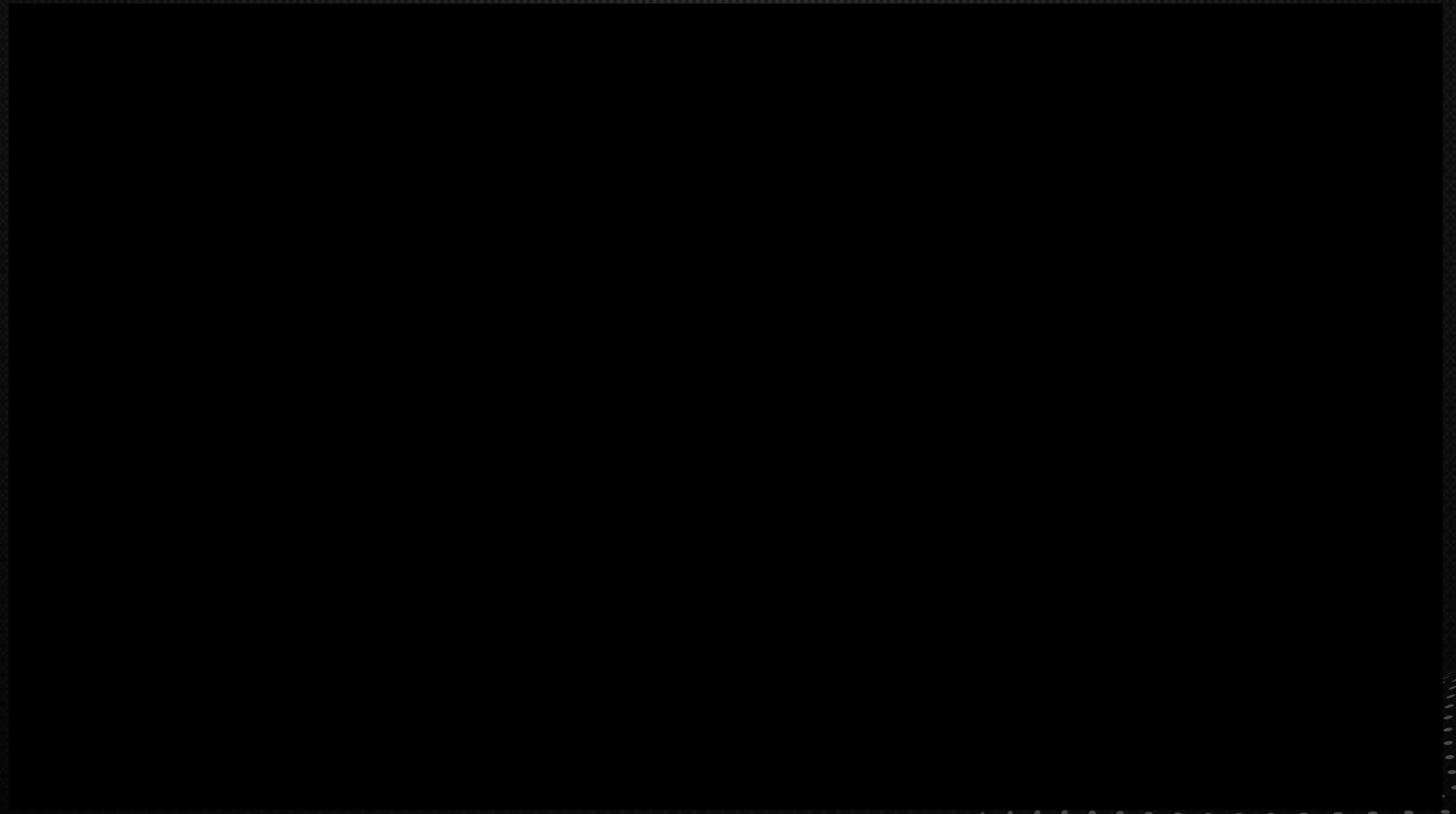
100,000 IMPRESSIONS TARGETING THOSE WHO LIVE OR TRAVEL WITHIN 5 MILES OF THE BILLBOARD PLACEMENT.



POSTER CAMPAIGN

POSTERS FOR PLACEMENT AT LOUSD SCHOOL CAMPUSES

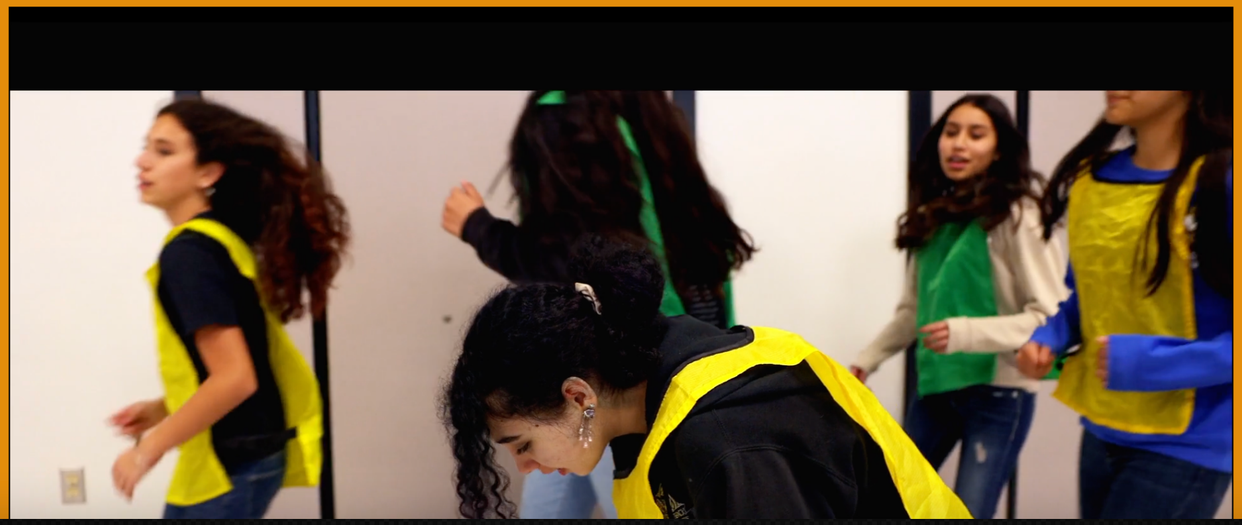
VIDEO



PLACED ON WEBSITE AND USED IN DIGITAL ADS

WEBSITE





www.EndVaping.info



Thank You!

QUESTIONS?

City of Live Oak
Report to City Council

Meeting Date: May 3, 2023

Title: Small Business Week and Small Business Month Proclamation

Attachments:

Proclamation

LIVE OAK
CALIFORNIA

Proclamation

Recognizing Small Business Week
April 30 – May 6
Small Business Month
May 2023

WHEREAS, the City of Live Oak recognizes National Small Business Week along with National Small Business Month and values the dedication and entrepreneurial spirit of small businesses that keep the area's economy growing stronger; and

WHEREAS, it is the collaborative mission of the City, working in partnership with the Yuba-Sutter Chamber of Commerce, and other organizations to help our businesses grow and thrive; and

WHEREAS, the City appreciates the support provided to our small business by the Yuba Sutter Chamber of Commerce and other organizations; and

WHEREAS, the month of May, 2023, will be celebrated as National Small Business Month and provides an opportunity to celebrate and recognize the contributions of small businesses to our community and economy; and

WHEREAS, during the week of April 30 - May 6, 2023, the Small Business Administration and the Yuba-Sutter Chamber of Commerce are celebrating Small Business Week.

NOW, THEREFORE, BE IT PROCLAIMED that the City Council of the City of Live Oak, does hereby proclaim the Month of May, 2023 as "National Small Business Month" in the City of Live Oak, as well as April 30 - May 6, 2023 "Small Business Week" in the City of Live Oak and urge all residents to acknowledge and celebrate the achievements made by small business both locally and nationally.

Dated this 3rd day of May, 2023.

_____
Bob Woten, Mayor

_____
Jeramy Chapdelaine, Vice Mayor

_____
Lakhvir Ghag, Council Member

_____
Ashley Hernandez, Council Member

_____
Nancy Santana, Council Member

LIVE OAK
CALIFORNIA

City of Live Oak
Report to City Council

Meeting Date: May 3, 2023

Title: City Council Meeting Minutes

Contact Information: Clarissa Menchaca, City Clerk

Recommendation: Approve the April 5, 2023, City Council Regular Meeting minutes.

Attachments:

Minutes

LIVE OAK CITY COUNCIL

MINUTES
APRIL 5, 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 6:05 pm.

ROLL CALL

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

PLEDGE OF ALLEGIANCE AND INVOCATION

Councilmember Ghag led the Pledge of Allegiance. Vice Mayor Chapdelaine delivered the invocation.

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

Item 12 – *Conference with Real Property Negotiators Pursuant to Government Code Section 54956.8* – This item was removed from the agenda in its entirety and will return at a future meeting.

PRESENTATIONS AND RECOGNITIONS

A. Child Abuse Prevention Month Proclamation

Mayor Woten presented the proclamation. Michelle Downing, Executive Director for CASA de Esperanza, accepted the proclamation.

B. Sheriff Brandon Barnes Update on the Maple Park Incident

Sheriff Brandon Barnes provided a report to the Council.

PUBLIC COMMENT

The following member of the public submitted a written public comment: Dale Carlson.

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 ITEMS 3, 4, 5, 6, AND 7 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: March 8, 2023, City Council Special Meeting minutes approved.

2. City Council Meeting Minutes
Clarissa Menchaca, City Clerk
Council action: March 15, 2023, City Council Regular Meeting minutes approved.

3. Approval to Apply for Possible Future Purchase of a Type 1-2 Fire Apparatus
Rich Epperson, Battalion Chief

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

4. Sutter County Planning Commissioner Appointment
Kevin Valente, Planning Director

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

5. Live Oak 2022 Housing Element Annual Progress Report
Kevin Valente, Planning Director

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

6. Purchase of a New Water Utility Service Truck
Ron Walker, Public Works Director

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

7. Public Works Projects Update
Ron Walker, Public Works Director

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

8. Approval of Sewer Pump Repairs
Ron Walker, Public Works Director
Council action: Sewer pump repairs approved.

9. Adopt Resolution Establishing Salary and Benefits for the Unrepresented Full-Time Employees
Aaron Palmer, City Manager
Council action: Resolution No. 07-2023 establishing salary and benefits for the Unrepresented Full-Time Employees adopted.

DISCUSSION ITEMS

10. Live Oak Planning Commission Organization
Kevin Valente, Planning Director

Kevin Valente, Planning Director, provided a report for the Council.

The following member of the public addressed the Council: Cruz Mora.

Council action: Direction provided to staff.

BUSINESS ITEMS

11. Discussion and Possible Action Regarding the City's Entry Signs
Aaron Palmer, City Manager

Aaron Palmer, City Manager, and Scott Rolls, City Engineer, provided a report for the Council.

The following member of the public addressed the Council: Cruz Mora.

Council action: Direction provided to staff.

ITEMS REMOVED FROM THE CONSENT AGENDA FOR COUNCIL CONSIDERATION AND ACTION

3. Approval to Apply for Possible Future Purchase of a Type 1-2 Fire Apparatus
Rich Epperson, Battalion Chief

Rich Epperson, Battalion Chief, addressed questions from the Council.

MOTION: APPROVE TO APPLY FOR POSSIBLE FUTURE PURCHASE OF A TYPE 1 RESERVE ENGINE FROM THE OFFICE OF EMERGENCY SERVICES (CALOES) THROUGH THEIR STATE ASSISTANCE FOR FIRE EQUIPMENT ACT (S.A.F.E.) PROGRAM AND AUTHORIZE THE CITY MANAGER TO SIGN THE RESALE CONTRACT.
(MOTION: GHAG; SECOND: SANTANA)

VOTE: MOTION PASSED UNANIMOUSLY

4. Sutter County Planning Commissioner Appointment
Kevin Valente, Planning Director

Kevin Valente, Planning Director, and Jerry Stewart addressed questions from the Council.

MOTION: CONFIRM THE APPOINTMENT OF LIVE OAK PLANNING COMMISSIONER JERRY STEWART TO THE SUTTER COUNTY PLANNING COMMISSION.
(MOTION: CHAPDELAINE; SECOND: GHAG)

VOTE: MOTION PASSED UNANIMOUSLY

5. Live Oak 2022 Housing Element Annual Progress Report
Kevin Valente, Planning Director

Kevin Valente, Planning Director, addressed questions from the Council.

MOTION: RECEIVE AND FILE THE 2022 HOUSING ELEMENT ANNUAL PROGRESS REPORT.
(MOTION: GHAG; SECOND: HERNANDEZ)

VOTE: MOTION PASSED UNANIMOUSLY

6. Purchase of a New Water Utility Service Truck
Ron Walker, Public Works Director

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

MOTION: AUTHORIZE THE PURCHASE OF A NEW UTILITY SERVICE TRUCK TO BE USED IN THE WATER DEPARTMENT FROM LARRY GEWEKE FORD FOR $48,447.14.
(MOTION: CHAPDELAINE; SECOND: WOTEN)

VOTE: MOTION PASSED UNANIMOUSLY

7. Public Works Projects Update
Ron Walker, Public Works Director

Aaron Palmer, City Manager; Ron Walker, Public Works Director; and Scott Rolls, City Engineer, addressed questions from the Council.

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

VOTE: MOTION PASSED UNANIMOUSLY

UPDATES AND ANNOUNCEMENTS FROM THE CITY ATTORNEY AND CITY MANAGER

Aaron Palmer, City Manager, touched on the Parks and Recreation basketball and flag football programs. Mr. Palmer announced that the Annual Cleanup Day is scheduled for Saturday, April 29, 2023.

COUNCILMEMBER COMMENTS

Councilmember Hernandez discussed the support received from the community with regards to obtaining volunteers for food distribution and touched on the upcoming SAYlove event. Councilmember Hernandez discussed the idea of a grant program for Live Oak business owners to help revitalize the businesses and discussed potentially bring a business alliance to the City.

Councilmember Santana announced the Lions Club Annual Easter Egg Hunt is scheduled for Saturday, April 8, 2023, at 10 am at the Little League fields.

Councilmember Ghag highlighted his attendance at the League of California Cities meeting and the Feather River Air Quality Management District meeting. Councilmember Ghag requested the City have an anniversary celebration when the City's anniversary approaches. Lastly, Councilmember Ghag requested the meeting be closed in memory of Autumn Estes.

Vice Mayor Chapdelaine discussed his attendance at the Regional Housing Authority Board of Commissioners meeting.

Mayor Woten highlighted the Regional Housing Authority's dedication to the community. Mayor Woten inquired about Juniper Street and about the idea of working with the school district to provide a school resource officer.

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.

12. Conference with Real Property Negotiators Pursuant to Government Code Section 54956.8:

Property Description:	5625 Larkin Road, Live Oak, CA 95953; APN 10-150-003
City Negotiator:	Aaron Palmer
Negotiating Parties:	Sutter Buttes Nursery
Negotiations:	Price and terms

This item was removed from the agenda in its entirety and will return at a future meeting.

ADJOURNMENT

Mayor Woten adjourned the meeting at 8:27 pm in memory of Autumn Estes.

_____
Bob Woten, Mayor

ATTEST:

_____
Clarissa Menchaca, City Clerk

City of Live Oak
Report to City Council

Meeting Date: May 3, 2023

Title: City Council Meeting Minutes

Contact Information: Clarissa Menchaca, City Clerk

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

Attachments:

Minutes

LIVE OAK CITY COUNCIL

MINUTES
APRIL 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 6:07 pm.

ROLL CALL

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

PLEDGE OF ALLEGIANCE AND INVOCATION

Councilmember Ghag led the Pledge of Allegiance. Councilmember Santana delivered the invocation.

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

Item 7 – *Introduction of an Ordinance Amending Chapter 2.04 "Rules and Regulations Governing the Conduct of Council Meetings, Proceedings and Business"* – This item was removed from the agenda in its entirety and will return at a future meeting.

PRESENTATIONS AND RECOGNITIONS

A. Live Oak Varsity Boys Soccer Team Proclamation

Mayor Woten presented the proclamation.

B. Live Oak Varsity Girls Wrestling Team Proclamation

Mayor Woten presented the proclamation.

C. Presentation by Joanne Cummins, Business Specialist for the California Department of Rehabilitation

Joanne Cummins, Business Specialist for the California Department of Rehabilitation, provided a report to the Council.

PUBLIC COMMENT

The following member of the public submitted a written public comment: Dale Carlson.

CONSENT ITEMS

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

MOTION: APPROVE THE CONSENT AGENDA.
(MOTION: GHAG; SECOND: CHAPDELAINE)

VOTE: MOTION PASSED UNANIMOUSLY

1. Public Works Projects Update
   Ron Walker, Public Works Director
   Council action: Received and filed.

2. Illness and Injury Prevention Program
   Jessica Mata, Management Analyst
   Council action: Resolution No. 08-2023 delegating authority to the City Manager to approve and adopt the Injury and Illness Prevention Program amendments as required by law and any future amendments adopted.

3. City of Live Oak 2022 General Plan Annual Progress Report
   Kevin Valente, Planning Director
   Council action: Received and filed the 2022 General Plan Annual Progress Report.

4. Sutter County Planning Commissioner Confirmation
   Kevin Valente, Planning Director
   Council action: Appointment of Sutter County Planning Commissioner Christine Ivory to the Live Oak Planning Commission confirmed.

DISCUSSION ITEMS

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

   Luis Cibrian, Parks and Recreation Director, provided a report for the Council.

   Public Comment was opened and closed without any speakers.

   Council action: Direction provided to staff.

6. Preliminary Budget Workshop
   James Ramsey, Finance Director

   James Ramsey, Finance Director, provided a report for the Council.

   Public Comment was opened and closed without any speakers.

   Council action: Direction provided to staff.

BUSINESS ITEMS

7. Introduction of an Ordinance Amending Chapter 2.04 "Rules and Regulations Governing the Conduct of Council Meetings, Proceedings and Business"
Nicole Rosser, City Attorney

This item was removed from the agenda in its entirety and will return at a future meeting.

ITEMS REMOVED FROM THE CONSENT AGENDA FOR COUNCIL CONSIDERATION AND ACTION

There were no items removed from the Consent Agenda for Council consideration and action.

UPDATES AND ANNOUNCEMENTS FROM THE CITY ATTORNEY AND CITY MANAGER

Aaron Palmer, City Manager, announced the Annual Cleanup Day is scheduled for Saturday, April 29, 2023, and provided an update on the City welcome signs.

COUNCILMEMBER COMMENTS

Councilmember Santana inquired about the Sutter County Planning Commissioner confirmation process.

Councilmember Ghag highlighted his attendance at the Sacramento Area Council of Governments Transportation Committee meeting and Sutter Butte Flood Control Agency meeting.

Mayor Woten, Councilmember Santana, and Councilmember Ghag discussed their concerns regarding streets.

ADJOURNMENT

Mayor Woten adjourned the meeting at 8:44 pm.

_____
Bob Woten, Mayor

ATTEST:

_____
Clarissa Menchaca, City Clerk

LIVE OAK
CALIFORNIA

City of Live Oak
Report to City Council

Meeting Date: May 3, 2023

Title: Public Works Projects Update

Contact Information: Ron Walker, Public Works Director

Background:

1. Pennington Road - Staff attended a preconstruction meeting with Unico engineering staff, Franklin Construction staff, M.T. Hall & Association staff, and KPM Strategies staff to discuss the project. At this point it is expected that Franklin Construction will receive a Notice to Proceed on May 15, 2023 and the working day clock will start as soon as they show up on site. This project is scheduled as a 90 working-day project but is expected to take 70 to 80 working days to complete barring any unforeseen issues.
2. Pennington East - East Project: The City Engineer has completed the field topographic survey and drafting of the survey data is underway. No change since the last update.
3. P Street Lift Station Improvement project: Staff along with KSN, and Bill Lewis attended a meeting with Kevin Warring from the California Resources Control Board to discuss the grant application. Kevin asked the city for some updated financial information and an environmental review.
4. Wastewater Treatment Plant Solar Project: During the P Street lift station meeting with Kevin Warring staff asked about the grant application, and was told that the grant is still in the extension review process, but has a high probability of being extended.
5. Wastewater Treatment Plant Headworks Rehabilitation Project: During the P Street Lift Station meeting with Kevin Warring staff asked about the grant application, staff asked about the grant application and was told that it is not close to being evaluated at the state level at this time because of a backlog of grant applications.
6. Well 7 & Well 4 Generator Grant Project: No updated information from the state at this time.
7. Customer Complaint Project: Staff has started reviewing product demonstrations and will be bringing a report with recommendations to the city manager the first week of May barring any issues.
8. Welcome to Live Oak Signs. No update at this time.
9. Streets Master Plan. No update at this time.

Fiscal Impacts: None.

Recommendation: Receive and file.

LIVE OAK
CALIFORNIA

City of Live Oak
Report to City Council

Meeting Date: May 3, 2023

Title: Preliminary Budget Workshop

Contact Information: James Ramsey, Finance Director

Background: Attached you will find the second iteration of the preliminary budget document. This budget is not a final document and will be used to facilitate a discussion about the City's Council's directives and determine how to adjust spending in the future. We have met with various members of management in order to obtain their wish list and have included them within this document.

The capital improvement and asset budget is included as well.

The most significant changes as compared to the prior iteration relate to two items:

1. The cost of police services were updated based on the most current negotiations
2. The year-to-date numbers and the expected estimates were updated to reflect activities as of April 17, 2023.

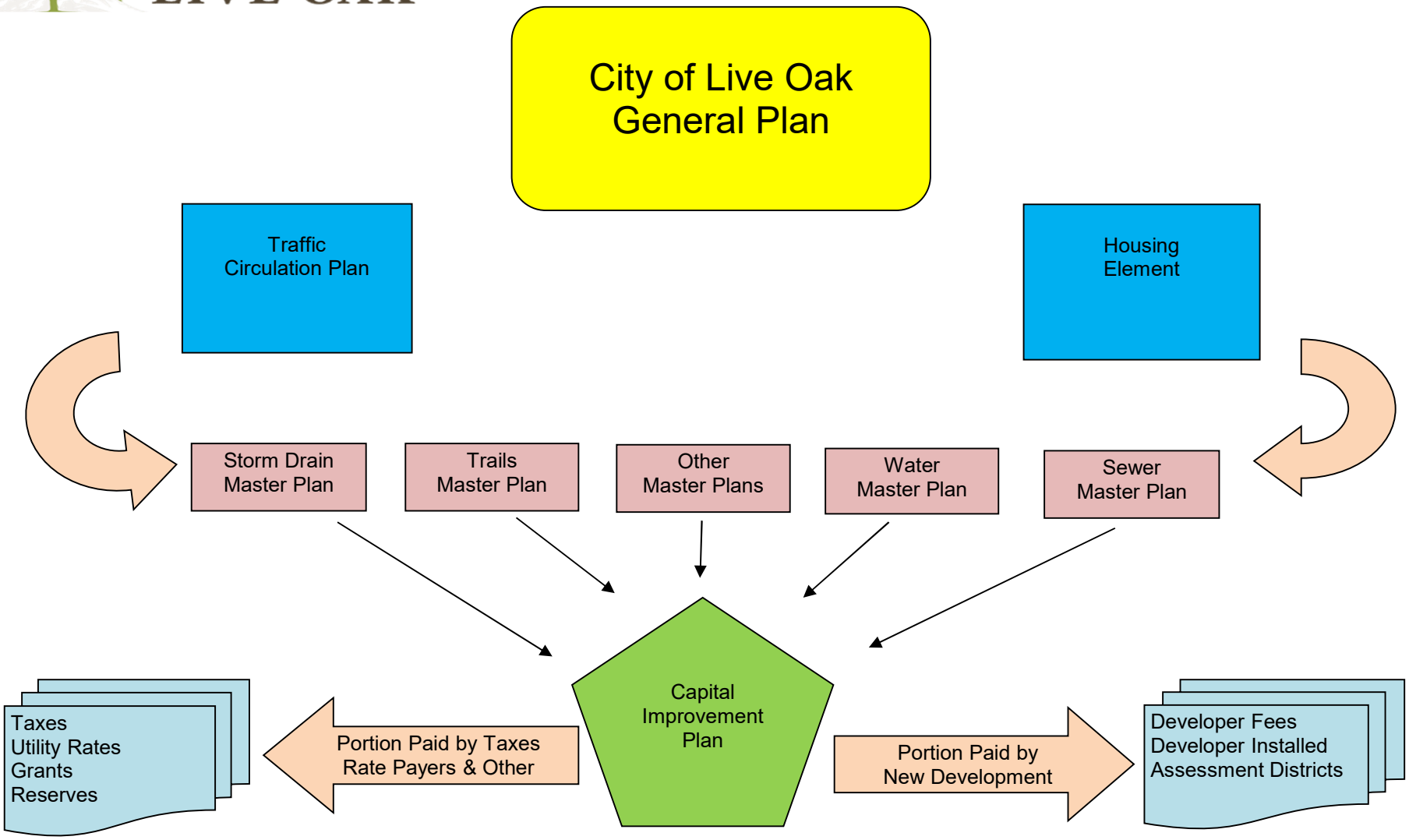
Fiscal Impacts: None.

Recommendation: Receive and provide direction on the proposed City Fiscal Budget for Fiscal Year 2023-24.

Attachments:

Capital Projects
Budget

LIVE OAK CALIFORNIA



LIVE OAK CALIFORNIA

Capital Projects	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Totals
Pennington					**1,431,000**
TDA Funding	1,300,000				
SB1	131,000				
Park Shade Structures					**20,000**
Park Impact Fees	20,000				
Memorial Park Improvements					**306,000**
General Fund		75,000	75,000	156,000	
Swimming Pool Rehab					**300,000**
General Fund		300,000			
Develop Garden Glen Park					**600,000**
Park Impact Fees		150,000			
Park Grant		450,000			
Soccer Park Field 4					**600,000**
Park Impact Fees				300,000	
Park Grant				300,000	
Skate Park Fencing					**7,000**
Parks & Recreation Impact Fees		7,000			
T-Ball Field					**176,000**
Grants Fund	176,000				
Drain Rehab (Date-Soccer Pk)					**1,200,000**
Developer Contribution		600,000			
Drainage Connection Fees		600,000			
City Hall Prelim Design					**300,000**
General Gov't Impact Fees			300,000		
Fire Hydrant Replacements					**110,000**
Water Operations		30,000	40,000	40,000	
Booster Station (Well #7)					**1,500,000**
Water Fund			300,000	450,000	
Water Connection Fees				750,000	
Chemical Building Rolling Door (Well #7)					**10,000**
Water Fund	10,000				
2 Sheds (Well 4 & pump Station)					**8,000**
Water Fund	8,000				
Slurry Seal					**600,000**
Streets / Road Fund		300,000		300,000	

LIVE OAK CALIFORNIA

Capital Projects	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	Totals
P' Street Lift Station					**2,750,000**
Sewer Operations	1,300,000				
Sewer Connection Fees	550,000				
Federal Stimulus Funds	900,000				
Sewer Plant Solar Project					**2,430,000**
Sewer Operations	750,000				
State Water Board Grant	1,680,000				
Sewer Plant UV Rehab					**120,000**
Sewer Connection Fees		120,000			
Ash Street Lift Station					**800,000**
Sewer Operations				600,000	
Sewer Connection Fees			200,000		
Pennington Lift Station					**1,000,000**
Sewer Operations				750,000	
Sewer Connection Fees			250,000		
Kola Street Lift Station					**350,000**
Sewer Operations			250,000		
Sewer Connection Fees			100,000		
Peach Street Lift Station					400,000
Sewer Operations				**300,000**	
Sewer Connection Fees				**100,000**	
Sewer Deodorizing System					300,000
Sewer Operations			300,000		

LIVE OAK CALIFORNIA

Assets

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2024-25	Total Spending
Police Car Fleet					**180,000**
COPS Fund		90,000		90,000	
Fire Engine Type VI					**250,000**
General Fund			125,000		
Fire Impact Fees			125,000		
Stump Grinder					**3,000**
General Fund - Parks		3000			
Carport					**2,500**
General Fund - Parks		2500			
Water Meter Replacements					**300,000**
Water Operations	75,000	75,000	75,000	75,000	
Water Valve Replacements					**110,000**
Water Operations		30,000	40,000	40,000	
Sewer Pump Replacement					**120,000**
Sewer Operations	30,000	30,000	30,000	30,000	
To continue for 10 years					
Backwash control panels					**20,100**
Water Operations	6,700	6,700	6,700		
Pick up truck					**168,000**
Streets	42,000	42,000	42,000	42,000	
To continue for 10 years					
Corp Yard Security System (Cameras)					**20,000**
Streets		20,000			
Sewer Vac Truck Replacement					**500,000**
Capital Equipment Purchase Reserve				500,000	
	Amounts transferred from Sewer Fund to Capital Equipment Purchase each year until purchase, beginning in FY 2022-23.				



Fiscal Year 2023-24

PROPOSED BUDGET

Elected Officials

Mayor	***Bob Woten***
Vice-Mayor	***Jeramy Chapdelaine***
Councilmember	***Lakhvir S. Ghag***
Councilmember	***Nancy Santana***
Councilmember	***Ashley Hernandez***

Submitted by

City Manager	***Aaron Palmer***
Finance Director (Consultant)	***James W Ramsey, CPA***

City of Live Oak
Fund Balance History & Projected Ending
Fiscal Year 2022-23

Fund #	Fund Name	Audited Fund Balance 6/30/2018	Audited Fund Balance 6/30/2019	Audited Fund Balance 6/30/2020	Audited Fund Balance 6/30/2021	Audited Fund Balance 6/30/2022	Estimated Revenues 6/30/2023	Resources Available 6/30/2023	Projected Spending 6/30/2023	Estimated Fund Balance 6/30/2023
10	General Fund	$ 4,987,680	$ 4,670,321	$ 4,462,405	$ 4,194,753	$ 4,228,159	$ 4,457,159	$ 8,685,318	$ 4,134,066	$ 4,551,252
	Special Revenue Funds									
14	Streets - Gas Tax	221,160	370,667	525,121	507,811	589,101	1,417,582	2,006,683	1,582,001	424,682
15	TDA Transportation Tax	784,013	814,277	1,197,430	286,070	254,257	1,300	255,557	4,300	251,257
16	Traffic Safety	(1,236)	1,600	6,813	11,604	17,661	4,000	21,661	-	21,661
17	COPS	233,509	239,632	239,856	239,995	236,877	155,000	391,877	155,450	236,427
18	Sidewalk Improvement	17,451	17,769	18,042	18,050	17,957	250	18,207	-	18,207
20	Street Lighting	111,183	115,962	123,552	133,192	87,967	55,164	143,131	63,800	79,331
21	CFD 92-1 Mello Roos	112,662	94,203	80,137	104,120	98,770	130,539	229,309	148,328	80,981
22	Fire Assessment	6,443	11,334	15,178	(19,490)	(17,317)	131,730	114,413	213	114,200
23	Fire CFD 2004-1	(3,617)	(2,769)	8,817	27,703	25,068	115,105	140,173	128,200	11,973
24	Police CFD 2004-1	(4,870)	4,711	26,133	27,833	7,288	311,482	318,770	317,500	1,270
25	Animal Control CFD 2004-1	(6,077)	198	1,472	3,873	3,402	18,600	22,002	21,500	502
26	Street Lighting CFD 2004-1	4,212	(11,650)	(21,223)	(29,676)	(53,463)	20,526	(32,937)	26,000	(58,937)
27	Rec/Pool CFD 2004-1	18,185	3,865	24,584	57,102	42,380	144,859	187,239	176,700	10,539
28	Drainage CFD 2004-1	111,871	123,067	138,339	153,063	146,859	20,176	167,035	7,300	159,735
30	Parks AB1600	42,499	43,270	157,483	332,304	530,877	55,000	585,877	18,000	567,877
31	Community Ctr AB1600	203,167	206,855	237,969	287,603	342,224	40,000	382,224	-	382,224
32	Gov't Serv PW AB1600	10,987	11,186	32,050	68,770	110,045	21,000	131,045	-	131,045
33	Gen Gov't AB1600	325,086	330,987	371,356	433,608	503,858	30,000	533,858	-	533,858
34	Police AB1600	149,936	152,659	174,840	210,136	248,986	29,300	278,286	-	278,286
35	Fire AB1600	101,193	102,682	150,565	255,067	364,281	49,000	413,281	-	413,281
36	Roads/Signals AB1600	49,956	53,289	161,205	207,144	417,561	79,500	497,061	-	497,061
39	Flood Control AB1600	2,022	2,059	2,091	2,091	2,081	225	2,306	-	2,306
52	Drainage Connection Fees	64,003	(26,540)	38,559	267,670	509,231	98,000	607,231	-	607,231
90	CDBG HR Program Income	43,742	72,868	155	29,102	180,482	21,000	201,482	-	201,482
92	HOME Housing Grants	328,738	355,059	143,169	27,455	119,436	61,000	180,436	-	180,436
58	ARPA Funding	-	-	-	-	-	45,546	45,546	40,546	5,000
59	Capital Equipment Purchase Reserve	-	-	-	-	-	-	-	(125,000)	125,000
	Enterprise Funds									
50	Water Connection Fees	300,438	416,067	544,857	974,665	1,417,981	193,000	1,610,981	-	1,610,981
51	Sewer Connection Fees	32,894	124,041	271,058	780,471	1,256,432	234,800	1,491,232	550,000	941,232
		$ 8,247,230	**$ 8,297,669**	**$ 9,132,012**	**$ 9,592,091**	**$ 11,688,442**	**$ 7,940,843**	**$ 19,629,285**	**$ 7,248,904**	**$ 12,380,381**

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



Fiscal Year 2023-24
Fund Balance Summary By Fund

Fund #	Fund Name	Estimated Beginning Fund Balance 6/30/2023	Estimated Revenues FY 2023-24	Resources Available FY 2023-24	Proposed Budget FY 2023-24	Estimated Fund Balance 6/30/2024
10	General Fund	$ 4,551,252	$ 4,080,866	$ 8,632,118	$ 4,630,619	$ 4,001,499
	Special Revenue Funds					
14	Streets - Gas Tax	424,682	509,456	934,138	785,693	148,445
15	TDA Transportation Tax	251,257	400,000	651,257	1,104,300	(453,043)
16	Traffic Safety	21,661	4,000	25,661	-	25,661
17	COPS	236,427	155,000	391,427	130,000	261,427
18	Sidewalk Improvement	18,207	500	18,707	-	18,707
20	Street Lighting	79,331	55,164	134,495	63,800	70,695
21	CFD 92-1 Mello Roos	80,981	131,675	212,656	-	212,656
22	Fire Assessment	114,200	134,700	248,900	119,400	129,500
23	Fire CFD 2004-1	11,973	131,705	143,678	128,200	15,478
24	Police CFD 2004-1	1,270	365,147	366,417	363,500	2,917
25	Animal Control CFD 2004-1	502	22,409	22,911	21,500	1,411
26	Street Lighting CFD 2004-1	(58,937)	23,709	(35,228)	28,000	(63,228)
27	Rec/Pool CFD 2004-1	10,539	169,368	179,907	176,700	3,207
28	Drainage CFD 2004-1	159,735	23,209	182,944	8,000	174,944
30	Parks AB1600	567,877	55,000	622,877	130,000	492,877
31	Community Ctr AB1600	382,224	30,000	412,224	-	412,224
32	Gov't Serv PW AB1600	131,045	24,000	155,045	-	155,045
33	Gen Gov't AB1600	533,858	30,000	563,858	-	563,858
34	Police AB1600	278,286	21,000	299,286	-	299,286
35	Fire AB1600	413,281	49,000	462,281	60,000	402,281
36	Roads/Signals AB1600	497,061	79,500	576,561	290,000	286,561
39	Flood Control AB1600	2,306	225	2,531	-	2,531
52	Drainage Connection Fees	607,231	50,500	657,731	-	657,731
90	CDBG HR Program Income	201,482	36,000	237,482	-	237,482
92	HOME Housing Grants	180,436	-	180,436	-	180,436
58	ARPA Funding	125,000	125,000	250,000	125,000	125,000
59	Capital Equipment Purchase Reserve	-	-	-	(125,000)	125,000
	Enterprise Funds					
12	*Water Enterprise	-	1,001,350	1,001,350	1,722,367	(721,017)
13	*Sewer Enterprise	-	5,120,000	5,120,000	8,829,612	(3,709,612)
50	Water Connection Fees	1,610,981	119,000	1,729,981	-	1,729,981
51	Sewer Connection Fees	941,232	50,500	991,732	-	991,732
		$ 12,375,381	**$ 12,997,983**	**$ 25,373,364**	**$ 18,591,691**	**$ 6,781,673**

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

City of Live Oak
General Fund 10
Budget Fiscal Year 2021-22

Dept #	Department	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
1000	City Council	$ 91,942	$ 95,172	$ 92,099	$ 86,058	$ 93,806	$ 64,806	$ 81,926	$ 120,419
1005	Administration	452,718	341,608	281,287	385,867	369,813	259,983	339,663	301,535
1010	Finance Services	207,914	221,324	262,701	215,654	196,162	172,481	202,537	184,691
1060	City Attorney	75,110	56,637	53,932	55,617	55,000	32,621	55,000	55,000
1065	Economic Development	22,080	13,073	11,822	16,595	10,783	15,881	16,000	16,000
1045	Fire Services	1,202,888	586,413	492,033	804,526	651,159	513,558	636,362	674,665
1050	Police Services	760,130	921,044	1,080,990	1,404,348	955,700	710,272	1,410,136	1,389,920
1055	Animal Control Services	111,628	105,056	95,803	164,891	103,262	103,106	101,093	54,973
1015	Community Development	196,522	234,199	318,403	300,670	181,892	231,270	263,820	138,240
1020	Building & Safety	186,341	184,869	193,600	171,509	250,945	187,462	348,545	464,112
1025	Engineering	39,839	25,475	37,088	39,726	31,000	17,196	26,500	26,500
1030	Parks Operations	200,304	306,272	309,022	407,530	275,944	354,815	327,754	354,982
1035	Recreation Services	247,779	267,637	232,693	278,208	340,132	298,200	331,463	372,046
1040	Pool Operations	78,403	73,657	66,916	122,289	102,393	106,468	100,793	128,103
1057	Community Center	-	5,442	-	-	-	-	-	-
1032	Facility Maintenance	101,794	104,347	67,609	67,786	75,605	73,190	82,350	136,433
0000	Nondepartmental	24,420	(1,844)	(20,891)	24,574	194,557	79,991	53,850	213,000
	Subtotals	3,999,812	3,540,381	3,575,108	4,545,848	3,888,153	3,221,300	4,377,792	4,630,619
	Total General Fund Revenues	3,682,462	3,332,471	3,658,662	4,323,610	3,598,466	2,307,347	3,972,581	4,080,866
	Revenues Over Expenditures	$ (317,350)	$ (207,910)	$ 83,553	$ (222,238)	$ (289,687)	$ (913,953)	$ (405,211)	$ (549,753)

City of Live Oak
General Fund 10
Revenue Estimates

	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	GENERAL FUND REVENUES								
4101	Secured Property Taxes	$ 629,915	$ 668,907	683,788	$ 631,309	$ 860,000	$ 454,280	$ 810,000	$ 958,000
4103	Unsecured Property Taxes	34,055	36,847	36,380	32,172	33,000	30,251	33,000	45,000
4107	Homeowners Exemption	6,909	6,889	6,882	3,963	7,000	3,414	7,000	7,000
4111	Property Tax In Lieu Veh Fees	889,435	989,121	1,078,434	1,127,685	1,162,000	625,370	1,250,740	1,334,000
4113	General Sales and Use Tax	394,402	367,820	336,080	474,946	393,000	325,024	475,000	490,000
4115	Prop 172 Sales Tax	33,104	31,182	35,283	45,598	30,000	32,936	49,500	30,000
4120	Property Tax Other	307,040	58,935	72,618	48,504	-	46,220	46,220	-
4137	Excise Tax	198,170	114,012	196,663	186,321	180,000	57,771	87,000	100,000
	Total Taxes	2,493,030	2,273,713	2,446,128	2,550,498	2,665,000	1,575,266	2,758,460	2,964,000
4131	Business License	40,217	38,641	37,840	39,998	40,000	44,575	67,000	67,000
4132	Disabled Access	629	563	562	594	1,000	702	1,000	1,000
4134	Plan Check, Eng & Planning	24,081	(23,953)	10,601	24,795	38,000	-	38,000	38,000
4135	Building Permit Fees	261,860	172,478	248,687	246,323	235,000	130,868	197,000	200,000
4136	Plan Review Fees Building	50,344	42,631	54,274	66,789	60,000	29,439	60,000	60,000
4139	SMIP Fees	143	95	141	57	1,000	1,402	2,100	1,000
4140	CA Bldg Standards Commission	108	76	97	47	-	346	500	-
4141	Plan Retention Fees	2,258	2,995	1,780	2,955	3,000	827	1,300	3,000
4143	Variance Use Permit Fees	15,310	24,740	23,763	11,809	15,000	5,571	15,000	15,000
4145	Code Enforcement Fees	-	11,754	-	353	5,000		5,000	5,000
	Total Licenses, Fees, Permits	394,950	270,020	377,744	393,720	398,000	213,730	386,900	390,000
4147	PG&E Franchise Fee	60,204	64,806	70,532	112,479	87,000	122,133	122,133	125,000
4149	Cable TV Franchise Fee	59,312	51,874	56,625	60,611	60,000	29,352	58,700	60,000
4151	Recology Franchise	113,285	115,019	118,671	96,008	145,000	66,990	135,000	145,000
4152	Recology General Maint.	-	-	-	15,763	-	16,236	16,236	16,500
	Total Franchise Fees	232,801	231,699	245,827	284,861	292,000	234,711	332,069	346,500
4119	Property Transfer Tax	18,946	21,390	30,622	34,287	35,000	18,155	28,000	30,000
4123	VLF Motor Vehicle In Lieu	4,425	6,996	6,916	10,962	11,000	-	11,000	11,000
4124	CRA Reimbursements	-	-	-	-	-		-	-
4125	State Mandated Cost Reimb	-	-	-	-	-		-	-
4127	Vehicle Code Fines	2,594	1,347	1,433	1,363	1,500	1,064	1,500	1,500
4606	City Fines			4,100	2,100	1,000	187	500	500
4129	Fish and Game	365	513	324	138	-	2,600	2,600	2,600
4601	Grant Proceeds			-	10,000	-	12,466	12,466	13,000
4607	FEMA Grant COVID-19			113,594	611,000	-	-	-	-
	Total Intergovernmental	26,330	30,246	156,989	669,850	48,500	34,472	56,066	58,600
4155	Copies	5	94	19	10	-	86	100	100
4157	Caltrans Reimbursement	1,467	1,345	1,101	1,467	-	-	-	-
4165	Administrative Fee	28,292	23,319	12,010	5,800	-	11,553	15,400	15,400
4201	Swimming Pool Fees	10,313	4,075	2,034	7,304	9,000	4,758	5,700	9,000
4203	Recreation Special Events	3,134	4,059	2,325	7,235	2,000	8,549	10,300	5,800
4204	Snack Bar	-	-	-	-	-	-	-	4,500
4205	Swim Lessons/Fees	4,756	895	7,207	5,641	1,000	1,340	2,000	2,000
4207	Youth Basketball	4,281	5,715	-	-	4,000	4,745	5,000	5,000
4209	Mens Basketball	6,981	-	-		3,000	-	-	3,000
4211	Adult Aerobic Classes	1,240	660	-	-	1,000	-	-	1,000
4212	Adult Soccer	7,054	3,925	-	-	4,000	-	-	4,000
4213	Tennis Lessons	480		800	1,150	400	-	-	400
4214	Youth Soccer	11,976	11,155	3,550	16,638	11,060	11,980	11,060	11,060
4216	Wrestling Program	2,728	3,627	-	-	2,100	2,140	2,100	2,100
4219	Scholarship Program	3,400	1,100	4,900	1,000	-	-	-	-
4608	General Reimbursements	-	-	-	5,206	-	-	-	-
	Total Charges for Services	86,107	59,969	33,945	51,451	37,560	45,151	51,660	63,360
4169	Interest Earnings	135,544	121,711	15,819	8,825	-	7,534	15,000	10,000
	Unrealized gain / loss	6,917	1,940	(5,809)	(19,329)	-	19,329	-	-
	Total Use of Money	135,544	121,711	15,819	8,825	-	7,534	15,000	10,000
4161	Rents & Royalties	63,356	49,590	57,098	7,683	-	70,065	30,000	30,000
4162	Lease revenue	-	-	-	56,577		-	55,000	55,000
4167	Miscellaneous Income	20,151	5,105	24,684	9,700	-	126,401	130,000	6,000
4171	Sale of Fixed Assets	(4,558)	-	-		-	-	-	-
4173	Cash Over/Short	26	44	1	44	-	17	20	-
	Total Other Revenues	78,975	54,739	81,783	74,004	-	196,483	215,020	91,000
4303	Legal Cost Transfer	55,823	50,304	52,350	39,699	20,400	-	20,400	20,400
4305	Finance Cost Transfer	104,200	106,603	104,588	124,100	69,200	-	69,200	69,200
4309	General Govt Cost Transfer	70,401	123,601	125,235	110,602	51,806	-	51,806	51,806
4311	Engineering Cost Transfer	4,301	9,866	18,253	16,000	16,000	-	16,000	16,000
	Total Revenue Transfers	234,725	290,374	300,426	290,401	157,406	-	157,406	157,406
	TOTAL GENERAL FUND REVENUES	**$ 3,682,462**	**$ 3,332,471**	**3,658,662**	**$ 4,323,610**	**$ 3,598,466**	**$ 2,307,347**	**$ 3,972,581**	**$ 4,080,866**

FORMULA FORMULA

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

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
5001	Salaries Elected	$ 15,603	$ 17,502	$ 18,568	$ 14,002	$ 17,504	$ 20,143	$ 17,504	$ 33,079
5003	Salaries Permanent	875	-	292	583	-		-	-
5013	Social Security	734	739	709	586	1,084	798	1,084	2,050
5015	Medicare	172	173	166	137	252	187	252	479
5019	Workers Compensation	604	621	646	742	744	2,210	744	1,407
5021	CalPERS City employer rate	1,442	1,191	1,182	13,403	1,308	(10,825)	1,308	2,541
5023	CalPERS Employee rate paid by City	537	280	280	280	-	308	-	-
5025	Health Insurance	43,356	43,012	51,405	28,876	43,633	37,257	43,633	50,181
5027	Dental Insurance	2,694	2,177	2,170	1,778	1,666	1,563	1,666	2,591
5029	Vision Insurance	580	557	569	455	371	391	371	635
5031	Life Insurance	665	666	669	637	664	508	664	756
	Total Salaries & Benefits	67,262	66,918	76,654	61,479	67,226	52,540	67,226	93,719
5319	Small Tools and Equipment	2,108	-	158	-	1,200	1,565	1,600	1,200
5323	Communications	4,125	8,108	4,696	8,877	10,280	5,432	5,000	10,000
	Accel license								
	iPads for City Council Members								
	Zoom license								
	Cell phone allowance @ $100 / councilmembers @ 80%								
5331	Travel, Lodging & Meals	4,511	4,459	-	1,289	7,000	392	2,500	7,000
	$1,000 per Councilmember								
	$400 mileage reimbursements								
5335	Professional Development	4,766	8,754	350	3,075	5,000	2,061	2,500	5,000
	$1,000 per Councilmember								
5341	Professional Services	1,685	2,144	2,811	3,032	3,100	2,816	3,100	3,500
5343	Liability Insurance	3,025	920	3,121	3,982	-	-	-	-
5349	Fidelity Insurance	19	20	21	22	-	-	-	-
	Total Services and Supplies	20,239	24,405	11,157	20,277	26,580	12,266	14,700	26,700
5903	Legal Cost Transfer	1,040	650	900	901	-	-	-	-
5905	Finance Cost Transfer	2,001	1,500	1,699	1,701	-	-	-	-
5909	General Government Transfer	1,400	1,699	1,689	1,700	-	-	-	-
	Total Interfund Transfers	4,441	3,849	4,288	4,302	-	-	-	-
	Total Department Expenditures	$ 91,942	$ 95,172	$ 92,099	$ 86,058	$ 93,806	$ 64,806	$ 81,926	$ 120,419

Budget Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Proposed Budget FY 2021-22	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2021-22
Salaries & Benefits	$ 67,262	$ 66,918	$ 76,654	$ 61,479	$ 67,226	$ 52,540	$ 67,226	$ 93,719
Services & Supplies	20,239	24,405	11,157	20,277	26,580	12,266	14,700	26,700
Capital Outlay	-	-	-	-	-	-	-	-
Debt & Contingencies	-	-	-	-	-	-	-	-
Transfers	4,441	3,849	4,288	4,302	-	-	-	-
Total	$ 91,942	$ 95,172	$ 92,099	$ 86,058	$ 93,806	$ 64,806	$ 81,926	$ 120,419

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

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
5003	Salaries Permanent	$ 62,923	$ 88,307	$ 99,049	$ 107,677	$ 154,325	$ 107,785	$ 154,325	$ 129,407
5005	Part-Time Wages	5,661	-	-	2,031	-	2,792	3,000	-
5006	Outsource Personnel	150,290	21,015	2,400	-	-	-	-	-
5010	Technology Allowance	-	660	780	660	990	600	990	720
5011	Car Allowance	313	2,400	2,763	2,420	3,600	2,200	3,600	2,640
5012	Bilingual Pay	-	518	813	1,100	1,500	1,000	1,500	1,200
5013	Social Security	4,460	5,620	5,149	6,716	9,568	6,473	9,568	8,023
5015	Medicare	1,043	1,314	1,383	1,698	2,237	1,606	2,237	1,876
5017	Unemployment Insurance	958	608	391	548	521	465	521	437
5019	Workers Compensation	4,015	4,127	4,293	4,934	5,306	4,141	5,306	5,500
5021	CalPERS City employer rate	3,357	5,727	6,802	8,791	12,896	8,690	12,896	12,085
5023	CalPERS Employee rate paid by City	-	(8)	349	-	-	-	-	-
5025	Health Insurance	12,065	22,186	25,070	29,350	44,719	32,037	44,719	35,513
5027	Dental Insurance	47	1,397	771	1,069	1,905	987	1,905	1,506
5029	Vision Insurance	58	150	158	249	389	214	389	312
5031	Life Insurance	201	(99)	145	211	257	152	257	216
	Total Salaries & Benefits	245,391	153,922	150,315	167,454	238,213	169,142	241,213	199,435
5301	Office Supplies	3,531	4,015	6,387	5,182	4,500	4,530	4,500	4,500
5303	Operating Supplies	1,986	543	1,043	929	-	1,271	1,200	-
5309	Safety Items	1,109	-	1,275	218	-	193	200	-
5311	Repair & Maintenance	184	21	789	5,146	5,000	3,212	5,000	5,000
5313	Repair & Maintenance - Buildings	-	-	141	699	-	44	100	-
5317	Maintenance & Service Contract	-	-	297	-	-	387	500	500
5319	Small Tools and Equipment	2,196	3,751	4,000	-	1,500	152	1,000	
5321	Rents & Leases	12,781	5,891	4,478	(29,531)	6,000	3,804	6,000	6,000
	Copier - $400 / month								
	Usage - $100 / month								
5323	Communications	13,148	73,336	43,963	39,966	32,000	21,697	25,000	25,000
	Peak Agenda Mangement								
	Gov Access Website								
5325	Advertising	4,505	6,019	2,154	2,864	4,500	5,799	4,500	4,500
5327	Postage	1,372	1,023	3,336	5,592	3,500	3,073	3,100	2,500
5329	Printing & Copying	338	440	473	301	600	594	600	600
5331	Travel, Lodging & Meals	3,317	5,642	217	976	3,000	3,105	3,200	3,000
5333	Dues & Subscriptions	12,587	12,938	12,484	15,748	15,000	16,705	16,750	15,000
5335	Professional Development	1,872	5,451	4,913	9,070	5,000	5,124	5,500	5,000
	City Clerks meetings								
	League of CA cities meetings								
5337	Licenses & Permits	480	617	674	886	1,000	790	800	1,000
5341	Professional Services	68,671	16,221	28,282	43,921	43,000	15,275	16,000	10,000
	Election costs ($30K)								
	HR Consulting (75% - $1,100 / month)								
5343	Liability Insurance	5,570	3,391	5,751	7,382	-	-	-	-
5345	Property & Equip Insurance	4,509	5,437	1,580	8,399	-	-	-	-
5351	Community Function/Promotion	-	11	-	191	-	(198)	500	500
5353	Special Departmental Expense	21,066	21,053	2,289	1,950	2,000	3,990	4,000	4,000
5501	Principal	-		-	13,284				
5503	Interest				20,840				
5703	Equipment	22,723	17,764	2,045	60,001	5,000	-	-	10,000
	**Granicus Encoder*								
5706	Software	-	-	-	-	-	-	-	5,000
	**Netfile software*								
	Total Services/Supplies	181,945	183,564	126,571	214,014	131,600	89,547	98,450	102,100
5901	Interfund Transfer	19,762	-	-	-	-	-	-	-
5903	Legal Cost Transfer	1,921	1,298	1,400	1,400	-	-	-	-
5905	Finance Cost Transfer	3,699	2,824	3,001	2,999	-	1,294	-	-
	Total Interfund Transfers	25,382	4,122	4,401	4,399	-	1,294	-	-
	Total Department Expenditures	$ 452,718	$ 341,608	$ 281,287	$ 385,867	$ 369,813	$ 259,983	$ 339,663	$ 301,535

	Expenditure Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	Salaries & Benefits	$ 245,391	$ 153,922	$ 150,315	$ 167,454	$ 238,213	$ 169,142	$ 241,213	$ 199,435
	Services & Supplies	181,945	183,564	126,571	214,014	131,600	89,547	98,450	97,100
	Capital Outlay	-	-	-	-	-	-	-	5,000
	Transfers	25,382	4,122	4,401	4,399	-	1,294	-	-
	Total	$ 452,718	$ 341,608	$ 281,287	$ 385,867	$ 369,813	$ 259,983	$ 339,663	$ 301,535

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

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
5003	Salaries Permanent	$ 9,967	$ 12,825	$ 27,466	8,835	$ 18,944	$ 12,775	$ 18,944	$ 10,816
5005	Salaries Extra Help	12,129	11,197	(56)	-	-		-	
5011	Car Allowance	160	120	130	28	60	25	60	30
5012	Bi-lingual Pay	300	600	650	138	300	125	300	150
5013	Social Security	1,392	1,500	1,618	602	1,175	758	1,175	671
5015	Medicare	325	351	378	141	275	177	275	157
5017	Unemployment Insurance	174	174	174	43	87	37	87	36
5019	Workers Compensation	694	714	742	853	805	955	805	460
5020	CalPERS Unfunded Liability	53,652	60,933	66,886	48,624	-	-	-	-
5021	CalPERS City employer rate	1,796	2,483	5,247	1,384	1,516	1,344	1,516	1,725
5023	CalPERS Employee rate paid by City	672	672	672	730	2,658	710	2,658	865
5025	Health Insurance	9,779	14,295	4,444	2,526	7,091	3,517	7,091	3,837
5027	Dental Insurance	502	887	320	181	285	126	285	145
5029	Vision Insurance	110	135	68	34	58	29	58	31
5031	Life Insurance	94	123	62	24	33	18	33	18
	Total Salaries & Benefits	91,746	107,009	108,802	64,143	33,287	20,596	33,287	18,941
5301	Office Supplies	848	887	785	1,275	-	890	1,000	1,000
5317	Maintenance & Service Contracts	8,682	7,782	7,127	10,582	33,750	18,813	25,000	25,000
	Finance Software (75%)								
5319	Small Tools and Equipment	206	-	1,726	15	1,000	357	500	1,000
5323	Communications	437	798	513	418	-	-	-	-
5325	Advertising	287	-	-	-	500	-	250	250
5329	Printing & Copying	983	661	519	339	625	1,381	1,500	1,500
5333	Dues & Subscriptions	435	460	-	920	-	920	1,000	1,000
5335	Professional Development	170	319	660	694	-	596	1,000	1,000
5341	Professional Services	90,716	88,527	121,956	121,396	120,000	111,226	120,000	120,000
	Contract accounting services (50%)								
5343	Liability Insurance	1,072	723	1,107	1,422	-	-	-	
5349	Fidelity Insurance	48	50	52	55	-	-	-	
5353	Special Departmental Expense	8,685	7,976	13,084	7,995	7,000	17,702	19,000	15,000
	Banking fees								
	Total Services and Supplies	112,569	108,183	147,529	145,111	162,875	151,885	169,250	165,750
5903	Legal Cost Transfer	1,600	1,732	1,802	1,800	-	-	-	-
5909	General Government Transfer	1,999	4,400	4,568	4,600	-	-	-	-
	Total Interfund Transfers	3,599	6,132	6,370	6,400	-	-	-	-
	Total Department Expenditures	$ 207,914	$ 221,324	$ 262,701	$ 215,654	$ 196,162	$ 172,481	$ 202,537	$ 184,691

Expenditure Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
Salaries & Benefits	$ 91,746	$ 107,009	$ 108,802	$ 64,143	$ 33,287	$ 20,596	$ 33,287	$ 18,941
Services & Supplies	112,569	108,183	147,529	145,111	162,875	151,885	169,250	165,750
Capital Outlay	-	-	-	-	-	-	-	-
Debt & Contingencies	-	-	-	-	-	-	-	-
Transfers	3,599	6,132	6,370	6,400	-	-	-	-
Total	$ 207,914	$ 221,324	$ 262,701	$ 215,654	$ 196,162	$ 172,481	$ 202,537	$ 184,691

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

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
5341	Professional Services	$ 73,310	$ 54,377	$ 56,153	53,115	$ 55,000	$ 32,621	$ 55,000	$ 55,000
	Total Services and Supplies	73,310	54,377	56,153	53,115	55,000	32,621	55,000	55,000
5905	Finance Cost Transfer	1,101	1,059	(3,514)	1,201	-	-	-	-
5909	General Government Transfer	699	1,201	1,293	1,301	-	-	-	-
	Total Interfund Transfers	1,800	2,260	(2,221)	2,502	-	-	-	-
	Total Department Expenditures	$ 75,110	$ 56,637	$ 53,932	$ 55,617	$ 55,000	$ 32,621	$ 55,000	$ 55,000

Budget Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Services & Supplies	73,310	54,377	56,153	53,115	55,000	32,621	55,000	55,000
Capital Outlay	-	-	-	-	-	-	-	-
Debt & Contingencies	-	-	-	-	-	-	-	-
Transfers	1,800	2,260	(2,221)	2,502	-	-	-	-
Total	$ 75,110	$ 56,637	$ 53,932	$ 55,617	$ 55,000	$ 32,621	$ 55,000	$ 55,000

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

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
5337	Licenses & Permits	$ 783	$ 783	$ 783	783	$ 783	$ 881	$ 1,000	$ 1,000
5341	Professional Services	15,000	5,000	5,000	5,000	10,000	15,000	15,000	15,000
	**Yuba Arts Program*								
5345	Property & Equip Insurance	6,297	7,290	6,040	10,812	-	-	-	-
	Total Services and Supplies	22,080	13,073	11,822	16,595	10,783	15,881	16,000	16,000
	Total Department Expenditures	$ 22,080	$ 13,073	$ 11,822	$ 16,595	$ 10,783	$ 15,881	$ 16,000	$ 16,000

	Expenditure Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Services & Supplies	22,080	13,073	11,822	16,595	10,783	15,881	16,000	16,000
	Capital Outlay	-	-	-	-	-	-	-	-
	Debt & Contingencies	-	-	-	-	-	-	-	-
	Transfers	-	-	-	-	-	-	-	-
	Total	$ 22,080	$ 13,073	$ 11,822	$ 16,595	$ 10,783	$ 15,881	$ 16,000	$ 16,000

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

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
5313	Repair & Maint Buildings	$ 30,233	$ 3,517	$ 54	7,669	$ 1,500	$ 3,452	$ 5,000	$ 5,000
5319	Small Tools and Equipment	-	-	-	-	-	-	-	-
5337	Licenses & Permits	779	1,594	1,066	1,727	1,500	963	1,000	1,500
5339	Utilities	-	5,746	10,356	13,953	15,000	10,463	10,000	10,000
5341	Professional Services	656,880	656,880	613,401	607,084	765,000	401,979	765,000	810,900
5345	Property & Equip Insurance	2,130	2,335	1,770	3,431	-	-	-	-
	Total Services and Supplies	690,022	670,072	626,646	633,864	783,000	416,857	781,000	827,400
5501	Principal	70,532	73,051	75,658	78,359	81,156	81,156	81,156	81,156
5503	Interest	19,630	16,091	14,504	11,803	11,803	9,006	9,006	6,109
	Lease financing - payments through 2025								
	Total Debt & Contingency	90,162	89,142	90,162	90,162	92,959	90,162	90,162	87,265
5703	Equipment	612,245	4,346	2,450	50,800	10,000	6,539	-	
	Total Capital Outlay	612,245	4,346	2,450	50,800	10,000	6,539	-	-
5903	Legal Cost Transfer	3,759	5,123	5,299	3,999	-	-	-	-
5905	Finance Cost Transfer	7,101	11,030	10,370	12,700	-	-	-	-
5909	General Govt Transfer	4,799	12,600	12,905	13,001	-	-	-	-
5913	Public Safety Contra - Transfer	(205,200)	(205,900)	(255,800)	-	(234,800)	-	(234,800)	(240,000)
	Fire Assessments ($125,000)								
	CFD 2004-1 Fire ($115,000)								
	Total Interfund Transfers	(189,541)	(177,147)	(227,226)	29,700	(234,800)	-	(234,800)	(240,000)
	Total Department Expenditures	$ 1,202,888	$ 586,413	$ 492,033	$ 804,526	$ 651,159	$ 513,558	$ 636,362	$ 674,665

	Expenditure Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Services & Supplies	690,022	670,072	626,646	633,864	783,000	416,857	781,000	827,400
	Capital Outlay	612,245	4,346	2,450	50,800	10,000	6,539	-	-
	Debt & Contingencies	90,162	89,142	90,162	90,162	92,959	90,162	90,162	87,265
	Transfers	(189,541)	(177,147)	(227,226)	29,700	(234,800)	-	(234,800)	(240,000)
	Total	$ 1,202,888	$ 586,413	$ 492,033	$ 804,526	$ 651,159	$ 513,558	$ 636,362	$ 674,665

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

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
5313	Repair & Maint Buildings	$ 6,377	$ 3,913	$ 2,120	3,411	$ 2,000	$ 1,700	$ 2,000	$ 2,000
5323	Communications	4,644	5,037	4,762	5,360	-	4,405	5,000	400
5337	Licenses & Permits	457	463	463	487	500	487	500	500
5339	Utilities	6,584	5,615	6,363	6,677	6,200	5,612	6,700	7,000
5341	Professional Services	956,799	1,112,091	1,300,599	1,342,563	1,240,000	697,468	1,394,936	1,769,020
	**Total contract $2,057,000; expected to fill approximately 86%.*								
5345	Property & Equip Insurance	2,130	2,335	1,770	3,431	-	-	-	-
5353	Special Dept Expense	-		3,140	1,320	1,000	600	1,000	1,000
	Total Services and Supplies	976,991	1,129,454	1,319,216	1,363,249	1,249,700	710,272	1,410,136	1,779,920
5903	Legal Cost Transfer	4,638	7,145	7,304	5,999	-	-	-	-
5905	Finance Cost Transfer	8,901	15,443	15,405	17,100	-	-	-	-
5909	General Gov't Transfer	6,000	17,802	17,865	18,000	-	-	-	-
5913	Public Safety Contra Expense	(236,400)	(248,800)	(278,800)	-	(294,000)	-	-	(390,000)
	CFD 2004-1 Police ($340,000)								
	COPS Funding ($75,000)								
	Total Interfund Transfers	(216,861)	(208,410)	(238,226)	41,099	(294,000)	-	-	(390,000)
	Total Department Expenditures	$ 760,130	$ 921,044	$ 1,080,990	$ 1,404,348	$ 955,700	$ 710,272	$ 1,410,136	$ 1,389,920

Expenditure Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Services & Supplies	976,991	1,129,454	1,319,216	1,363,249	1,249,700	710,272	1,410,136	1,779,920
Capital Outlay	-	-	3,140	1,320	-	600	-	-
Debt & Contingencies	-	-	-	-	-	-	-	-
Transfers	(216,861)	(208,410)	(238,226)	41,099	(294,000)	-	-	(390,000)
Total	$ 760,130	$ 921,044	$ 1,084,130	$ 1,405,668	$ 955,700	$ 710,872	$ 1,410,136	$ 1,389,920

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

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
5341	Professional Services	$ 111,354	$ 111,769	$ 105,473	108,638	$ 123,000	$ 76,380	$ 123,000	$ 123,000
	9% of total Sutter Animal Services Authority budget								
5353	Special Dept Expense	-	-	-	-	-	-	-	-
	Total Services/Supplies	111,354	111,769	105,473	108,638	123,000	76,380	123,000	123,000
5501	Principal	52,882	52,882	52,882	52,882	52,882	26,441	52,882	52,883
5503	Interest Expense	5,593	5,841	2,380	422	2,380	285	211	90
	Total Debt & Contingency	58,475	58,723	55,263	53,304	55,262	26,726	53,093	52,973
5903	Legal Cost Transfer	798	504	549	549	-	-	-	-
5905	Finance Cost Transfer	1,501	1,058	2,425	1,100	-	-	-	-
5909	General Gov't Transfer	1,000	1,202	1,293	1,300	-	-	-	-
5913	Public Safety Contra Expense	(61,500)	(68,200)	(69,200)	-	(75,000)	-	(75,000)	(121,000)
	CFD 1992-1 ($100,000)								
	CFD 2004-1 Animal ($21,000)								
	Total Interfund Transfers	(58,201)	(65,436)	(64,933)	2,949	(75,000)	-	(75,000)	(121,000)
	Total Department Expenditures	$ 111,628	$ 105,056	$ 95,803	$ 164,891	$ 103,262	$ 103,106	$ 101,093	$ 54,973

Expenditure Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Services & Supplies	111,354	111,769	105,473	FY 2021-22	123,000	76,380	123,000	123,000
Capital Outlay	-	-	-	-	-	-	-	-
Debt & Contingencies	58,475	58,723	55,263	-	55,262	-	53,093	52,973
Transfers	(58,201)	(65,436)	(64,933)	2,949	(75,000)	-	(75,000)	(121,000)
Total	$ 111,628	$ 105,056	$ 95,803	$ 2,949	$ 103,262	$ 76,380	$ 101,093	$ 54,973

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

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
5003	Salaries Permanent	$ 62,553	$ 89,695	$ 140,150	137,664	$ 60,929	$ 72,072	$ 75,000	$ 34,216
5010	Technology Allowance	-	248	293	248		225	-	270
5011	Car Allowance	55	905	1,073	908	-	825	-	930
5012	Bi-lingual Pay	75	357	943	981		375	-	150
5013	Social Security	4,753	6,180	7,897	8,709	3,778	4,279	5,000	2,121
5015	Medicare	1,111	1,445	1,914	2,084	883	1,035	1,000	496
5017	Unemployment Insurance	434	608	759	760	282	167	500	91
5019	Workers Compensation	4,116	4,230	4,401	5,057	2,590	5,659	6,000	1,454
5021	CalPERS City employer rate	9,226	11,276	14,176	14,825	8,548	6,073	10,000	3,522
5023	CalPERS Employee rate paid by City	5,479	5,531	5,516	5,501	4,874	2,242	5,000	865
5025	Health Insurance	9,285	14,110	19,140	19,280	8,863	12,958	12,000	8,818
5027	Dental Insurance	662	654	901	953	276	473	500	384
5029	Vision Insurance	128	153	195	219	61	105	100	78
5031	Life Insurance	155	192	261	263	108	72	100	45
	Total Salaries & Benefits	98,032	135,584	197,617	197,452	91,192	106,560	115,200	53,440
5303	Operating Supplies	83	5	97	-	-	-	-	-
5317	Maint & Service Contracts	1,318	1,558	1,739	2,625	1,600	118	500	1,600
5319	Small Tools and Equipment	-	-	-	-	-	228	500	500
5323	Communications	375	983	854	765	2,500	456	500	500
5325	Advertising	3,439	2,257	1,689	1,097	1,000	738	1,000	1,000
5329	Printing & Copying	-	567	919	1,005	2,500	826	1,000	1,000
5333	Dues & Subscriptions	-	-	2,328	-	3,000	-	-	-
5335	Professional Development	56	-	-	-	-	-	-	-
5341	Professional Services	80,324	76,195	94,538	77,399	80,000	122,229	145,000	80,000
	General planning services				-				
5343	Liability Insurance	5,079	3,957	5,246	6,757	-	-	-	-
5349	Fidelity Insurance	76	80	84	88	-	-	-	-
5353	Special Dept Expense	-	61	34	185	100	115	120	200
	Total Services and Supplies	90,750	85,663	107,528	89,921	90,700	124,710	148,620	84,800
5903	Legal Cost Transfer	1,840	2,310	2,400	2,400	-	-	-	-
5905	Finance Cost Transfer	3,499	4,943	5,099	5,098	-	-	-	-
5909	General Government Transfer	2,401	5,699	5,758	5,799	-	-	-	-
	Total Interfund Transfers	7,740	12,952	13,257	13,297	-	-	-	-
	Total Department Expenditures	$ 196,522	$ 234,199	$ 318,403	$ 300,670	$ 181,892	$ 231,270	$ 263,820	$ 138,240

Expenditure Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
Salaries & Benefits	$ 98,032	$ 135,584	$ 197,617	$ 197,452	$ 91,192	$ 106,560	$ 115,200	$ 53,440
Services & Supplies	90,750	85,663	107,528	89,921	90,700	124,710	148,620	84,800
Capital Outlay	-	-	-	6,757	-	-	-	-
Debt & Contingencies	-	-	-	-	-	-	-	-
Transfers	7,740	12,952	13,257	13,297	-	-	-	-
Total	$ 196,522	$ 234,199	$ 318,403	$ 307,427	$ 181,892	$ 231,270	$ 263,820	$ 138,240

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

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
5003	Salaries Permanent	$ 99,677	$ 101,799	$ 57,470	38,272	$ 105,587	$ 16,377	$ 105,587	$ 233,293
5005	Salaries Extra Help	-	-	14,090	12,846	15,000	-	15,000	-
5011	Car Allowance	-	-	-	-	-	-	-	-
5012	Bilingual Pay	-	-	245	306	-	-	-	-
5013	Social Security	6,492	6,488	4,310	3,281	6,546	1,003	6,546	14,465
5015	Medicare	1,518	1,517	1,008	767	1,531	235	1,531	3,383
5017	Unemployment Insurance	543	543	304	304	586	-	586	1,092
5019	Workers Compensation	5,937	6,102	6,348	7,295	4,487	8,164	4,487	9,915
5021	CalPERS City employer rate	13,082	14,151	7,033	6,024	10,040	1,475	10,040	17,916
5023	CalPERS Employee rate paid by City	8,584	8,613	3,392	2,569	2,625	841	2,625	-
5025	Health Insurance	17,998	19,711	8,611	5,523	40,226	1,361	40,226	115,122
5027	Dental Insurance	882	858	293	254	1,571	25	1,571	4,347
5029	Vision Insurance	190	190	67	56	322	5	322	939
5031	Life Insurance	208	208	123	99	224	9	224	540
	Total Salaries & Benefits	155,111	160,180	103,296	77,596	188,745	29,495	188,745	401,012
5303	Operating Supplies	616	645	837	635	3,100	1,732	2,000	2,000
	New code change materials (every 3 years)				-				
5307	Fuel	959	835	179	348	1,000	97	1,000	1,000
5309	Safety Items	365	-	224	49	500	-	500	5,000
5315	Repair & Maintenance Vehicles	2,879	258	732	59	800	84	800	800
5317	Maint & Service Contracts	3,593	2,940	7,516	1,611	6,500	23,156	25,000	6,500
5319	Small Tools and Equipment	-	-	327	136	300	-	-	-
5323	Communications	2,279	2,363	672	719	-	358	500	300
5325	Advertising	-	-	-	280	-	2,615	3,000	-
5331	Travel, Lodging & Meals	4,722	1,236	259	-	3,500	-	-	3,500
5333	Dues & Subscriptions	959	510	359	760	1,200	266	500	1,200
5335	Professional Development	1,176	2,026	2,373	993	2,800	232	500	2,800
5341	Professional Services	1,406	2,144	38,369	72,630	42,000	128,601	125,000	40,000
5342	Code Enforcement Expense	-	-	31	-	-	-	-	-
5343	Liability Insurance	5,519	5,416	5,704	7,376	-	-	-	-
5347	Vehicle Insurance	-	-	-	-	-	-	-	-
5349	Fidelity Insurance	57	60	63	66	-	-	-	-
5353	Special Departmental Expense	-	(1,065)	1,007	651	500	826	1,000	-
5703	Vehicle	-	-	24,075	-	-	-	-	-
	Total Services and Supplies	24,530	17,368	82,725	86,313	62,200	157,967	159,800	63,100
5903	Legal Cost Transfer	1,600	1,298	1,400	1,399	-	-	-	-
5905	Finance Cost Transfer	3,000	2,824	2,902	2,901	-	-	-	-
5909	General Government Transfer	2,100	3,199	3,277	3,300	-	-	-	-
	Total Interfund Transfers	6,700	7,321	7,579	7,600	-	-	-	-
	Total Department Expenditures	$ 186,341	$ 184,869	$ 193,600	$ 171,509	$ 250,945	$ 187,462	$ 348,545	$ 464,112

Expenditure Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
Salaries & Benefits	$ 155,111	$ 160,180	$ 103,296	$ 77,596	$ 188,745	$ 29,495	$ 188,745	$ 401,012
Services & Supplies	24,530	17,368	58,651	86,313	62,200	157,967	159,800	63,100
Capital Outlay	-	-	24,075	-	-	-	-	-
Debt & Contingencies	-	-	-	-	-	-	-	-
Transfers	6,700	7,321	7,579	7,600	-	-	-	-
Total	$ 186,341	$ 184,869	$ 193,600	$ 171,509	$ 250,945	$ 187,462	$ 348,545	$ 464,112

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

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
5311	Repairs & Maintenance	$ -	$ 7,997	$ 3,932	3,923	$ -	$ -	$ -	$ -
5323	Communications	374	382	383	476	-	332	500	500
5340	Professional Srvc-Fee Related	4,826	4,061	3,922	-	4,000	-	-	-
5341	Professional Services	33,156	10,668	25,988	32,454	26,000	16,038	25,000	25,000
5353	Special Dept Expense	1,203	569	919	920	1,000	826	1,000	1,000
	Total Services and Supplies	39,559	23,677	35,143	37,773	31,000	17,196	26,500	26,500
5903	Legal Cost Transfer	80	288	300	299	-	-	-	-
5905	Finance Cost Transfer	100	710	800	803	-	-	-	-
5909	General Government Transfer	100	800	845	851	-	-	-	-
	Total Interfund Transfers	280	1,798	1,945	1,953	-	-	-	-
	Total Department Expenditures	$ 39,839	$ 25,475	$ 37,088	$ 39,726	$ 31,000	$ 17,196	$ 26,500	$ 26,500

Expenditure Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Services & Supplies	39,559	23,677	35,143	37,773	31,000	17,196	26,500	26,500
Capital Outlay	-	-	-	-	-	-	-	-
Debt & Contingencies	-	-	-	-	-	-	-	-
Transfers	280	1,798	1,945	1,953	-	-	-	-
Total	$ 39,839	$ 25,475	$ 37,088	$ 39,726	$ 31,000	$ 17,196	$ 26,500	$ 26,500

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

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
5003	Salaries Permanent	$ 75,307	$ 145,424	$ 149,274	143,359	$ 84,752	$ 162,638	$ 180,000	$ 192,049
5005	Salaries Extra Help	9,966	12,035	10,166	11,645	38,400	14,525	15,000	15,000
5007	Overtime	2,101	2,702	1,670	4,262	-	2,779	3,000	3,000
5009	Certificate Pay	-	-	-	-	-	-	-	-
5011	Car Allowance	2,718	2,450	1,300	1,100	1,230	1,000	1,230	1,230
5012	Bilingual Pay	1,000	1,000	2,438	2,063	2,250	1,875	2,250	2,250
5013	Social Security	5,608	9,677	9,081	9,852	5,254	10,663	12,800	11,908
5015	Medicare	1,312	2,263	2,124	2,304	1,229	2,494	2,500	2,785
5017	Unemployment Insurance	1,190	1,700	1,245	1,550	651	1,507	3,000	910
5019	Workers Compensation	5,725	5,885	6,122	7,036	9,357	7,874	10,000	14,663
5021	CalPERS City employer rate	5,391	13,143	13,836	14,875	6,331	14,065	13,000	19,005
5023	CalPERS Employee rate paid by City	-	-	-	-	-	37	37	-
5025	Health Insurance	32,751	50,468	52,200	47,931	53,972	49,541	58,000	79,804
5027	Dental Insurance	1,391	2,404	2,182	2,359	2,135	1,815	2,135	2,980
5029	Vision Insurance	310	495	514	581	434	433	500	648
5031	Life Insurance	296	404	350	396	249	303	500	450
	Total Salaries & Benefits	145,066	250,050	252,502	249,313	206,244	271,549	303,952	346,682
5303	Operating Supplies	10,452	10,135	8,482	13,314	13,000	8,292	8,500	13,000
5305	Chemicals (pesticides, etc)	2,446	2,340	3,059	561	3,000	871	3,000	3,000
5307	Fuel	7,631	8,620	7,335	9,687	11,000	7,407	11,000	11,000
5309	Safety Items	2,509	2,492	2,636	2,733	2,500	2,845	2,800	2,800
5311	Repair & Maintenance	10,563	24,334	21,508	38,769	25,000	17,923	25,000	10,000
5313	Repair & Maint Buildings	4,046	1,969	7,094	4,860	-	1,335	5,000	5,000
5315	Repair & Maint Vehicles	5,223	12,090	6,588	6,248	-	8,344	10,000	5,000
5316	Tree Trimming	-	-	-	-	12,000	-	-	12,000
5317	Maint & Service Contracts	-	248	322	1,404	-	252	500	500
5319	Small Tools and Equip.	7,751	6,123	3,231	5,645	7,500	492	1,000	1,000
5321	Rents & Leases	-	-	-	49		-	-	
5323	Communications	4,288	2,922	4,058	2,983	4,000	1,496	2,000	2,000
5325	Advertising	733	-	-	-		-		-
5331	Travel, Lodging & Meals	2,994	4,715	-	2,886	5,200	2,481	3,000	3,000
5335	Professional Development	1,415	3,589	1,801	2,673	3,500	901	1,500	2,000
5337	Licenses & Permits	172	327	1,503	1,573	1,500	1,452	1,500	2,000
5339	Utilities	30,572	4,582	421	13,043	10,000	10,051	12,000	12,000
5341	Professional Services	6,465	5,795	5,907	4,997	6,000	9,952	6,000	6,000
5343	Liability Insurance	4,911	4,561	5,075	6,559	-	-		-
5345	Property & Other Insurance	3,395	4,562	4,556	6,880	-	-		-
5349	Fidelity Insurance	48	50	52	55	-	-		-
5353	Special Dept Expense	8,225	621	548	1,061	1,500	5,466	6,000	10,000
5371	Youth Soccer	-	-	-	264	-	704	1,000	-
	Total Services/Supplies	113,839	100,075	84,175	126,244	105,700	80,264	99,800	100,300
5703	Vehicles & Heavy Equipment	-	-	15,696	16,673	43,000	3,002	3,002	-
5703	Capital Outlay & Equipment	-	-	-	-	20,000	-	20,000	7,000
	5 benches and bbq's								
	Total Capital Outlay	-	-	15,696	16,673	63,000	3,002	23,002	7,000
5903	Legal Cost Transfer	1,199	2,600	2,699	964	-	-	-	-
5905	Finance Cost Transfer	2,201	5,646	5,800	7,536	-	-	-	-
5909	General Govt Transfer	1,499	6,501	6,750	6,800	-	-	-	-
5912	Parks Contra - Transfer	(63,500)	(58,600)	(58,600)	-	(99,000)	-	(99,000)	(99,000)
	Total Interfund Transfers	(58,601)	(43,853)	(43,351)	15,300	(99,000)	-	(99,000)	(99,000)
	Total Department Expenditures	$ 200,304	$ 306,272	$ 309,022	$ 407,530	$ 275,944	$ 354,815	$ 327,754	$ 354,982

Expenditure Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
Salaries & Benefits	$ 145,066	$ 250,050	$ 252,502	$ 249,313	$ 206,244	$ 271,549	$ 303,952	$ 346,682
Services & Supplies	113,839	100,075	84,175	126,244	105,700	80,264	99,800	100,300
Capital Outlay	-	-	15,696	16,673	63,000	3,002	23,002	7,000
Debt & Contingencies	-	-	-	-	-	-	-	-
Transfers	(58,601)	(43,853)	(43,351)	15,300	(99,000)	-	(99,000)	(99,000)
Total	$ 200,304	$ 306,272	$ 309,022	$ 407,530	$ 275,944	$ 354,815	$ 327,754	$ 354,982

City of Live Oak
General Fund 10
Department Expenditures 1032 - Facility Maintenance

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
5003	Salaries Permanent	$ 10,338	$ 7,234	$ 4,023	4,483	$ -	$ 5,949	$ 6,000	$ 8,486
5005	Salaries Extra Help	408	3,460	2,764	-	-	-	-	-
5007	Overtime	30	-	-	96	-	-	-	-
5011	Car Allowance	166	196	111	29	-	38	50	30
5012	Bilingual Pay	31	44	81	69	-	90	100	75
5013	Social Security	713	671	399	269	-	334	400	526
5015	Medicare	167	157	94	63	-	78	100	123
5017	Unemployment Insurance	478	490	128	54	-	67	100	55
5019	Workers Compensation	60	62	65	74	-	83	100	361
5021	CalPERS City employer rate	92	83	205	357	-	434	600	866
5023	CalPERS Employee rate paid by City	-	-	-	-	-	-	-	-
5025	Health Insurance	962	889	1,694	2,185	-	3,490	4,500	5,313
5027	Dental Insurance	40	36	67	107	-	112	200	186
5029	Vision Insurance	7	6	11	22	-	23	100	35
5031	Life Insurance	7	5	11	20	-	18	100	27
	Total Salaries & Benefits	13,499	13,333	9,653	7,828	-	10,716	12,350	16,083
5303	Operating Supplies	437	667	27	584	525	2,179	1,500	1,500
5309	Safety Items	144	318	253	390	2,625	588	1,000	1,000
	Small Tools & Equipment								4,000
	Buffing machine								
5313	Repair & Maint Buildings	38,466	48,057	19,202	15,026	47,250	24,054	30,000	77,250
	Fire stations HVAC ($30,000)								
	City Hall								
	Boy Scount Buildings								
	Community Center								
5323	Communications	6,982	9,361	8,945	7,626	-	6,637	7,000	6,000
5337	Licenses & Permits	2,084	1,862	734	537	2,205	497	500	600
5339	Utilities	35,550	27,190	23,442	27,231	23,000	28,519	30,000	30,000
5345	Property & Equip Insurance	3,535	3,489	5,280	5,078	-	-	-	
5349	Fidelity Insurance	-	70	73	77	-	-	-	
	Total Services and Supplies	87,198	91,014	57,956	56,549	75,605	62,474	70,000	120,350
5705	Furniture/Equipment	1,097	-	-	3,409	-	-	-	-
	Total Capital Outlay	1,097	-	-	3,409	-	-	-	-
	Total Department Expenditures	$ 101,794	$ 104,347	$ 67,609	$ 67,786	$ 75,605	$ 73,190	$ 82,350	$ 136,433

Expenditure Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
Salaries & Benefits	$ 13,499	$ 13,333	$ 9,653	$ 7,828	$ -	$ 10,716	$ 12,350	$ 16,083
Services & Supplies	87,198	91,014	57,956	56,549	75,605	62,474	70,000	120,350
Capital Outlay	1,097	-	-	3,409	-	-	-	-
Debt & Contingencies	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
Total	$ 101,794	$ 104,347	$ 67,609	$ 67,786	$ 75,605	$ 73,190	$ 82,350	$ 136,433

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

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
5003	Salaries Permanent	$ 86,137	$ 97,672	$ 113,130	115,863	$ 124,557	$ 118,802	$ 124,557	$ 127,699
5005	Salaries Extra Help	55,413	41,109	13,604	25,187	65,240	54,670	65,604	54,217
5007	Overtime	521	601	857	1,909	-	1,667	2,000	2,000
5011	Car Allowance	2,183	1,955	1,962	1,709	1,950	1,650	1,950	900
5012	Bilingual Pay	963	1,888	2,113	1,788	1,515	1,680	1,515	1,650
5013	Social Security	9,196	8,439	6,933	8,876	7,722	10,387	7,722	7,918
5015	Medicare	2,150	1,974	1,621	2,076	1,806	2,429	1,806	1,852
5017	Unemployment Insurance	4,098	3,040	1,206	2,505	890	3,595	890	692
5019	Workers Compensation	3,673	3,775	3,927	4,513	12,804	5,050	12,804	7,536
5021	CalPERS City employer rate	7,461	8,556	10,232	11,370	12,106	10,557	12,106	13,601
5023	CalPERS Employee rate paid by City	2,308	2,504	2,703	2,980	2,918	2,577	2,918	3,256
5025	Health Insurance	39,716	46,332	51,965	47,781	72,244	48,775	72,244	70,970
5027	Dental Insurance	2,255	2,416	2,261	2,441	2,825	1,799	2,825	2,691
5029	Vision Insurance	487	515	527	593	565	424	565	572
5031	Life Insurance	314	311	314	355	340	252	340	342
	Total Salaries & Benefits	216,875	221,087	213,356	229,946	307,482	264,314	309,846	295,896
5309	Safety Items					-	85	100	100
5323	Communications	-	601	580	526	-	898	1,000	700
5335	Professional Development	-	-	150	97	150	-	-	150
5341	Professional Services	-	734	-	384	500	25	100	500
5343	Liability Insurance	3,471	4,164	3,590	4,661	-	-	-	-
5349	Fidelity Insurance	38	40	42	44	-	-	-	-
5351	Community Promotion	11,317	8,485	4,383	9,853	15,000	9,504	9,504	20,000
	New event								
	Holiday celebration ($8,000)								
	Live Oak Festival ($7,000)								
5353	Special Dept Expense	7	787	742	15	1,500	613	613	1,500
535X	Snack Bar	-	-	-	-	-	-	-	4,500
Youth Programs									
5357	Basketball	2,548	3,202	851	2,951	4,000	4,630	5,000	4,000
5365	Swimming	800	200	-	49	1,000	-	500	1,000
5367	Tennis	-	58	-	1,205	200	-	500	500
5369	Wrestling	2,389	4,723	-	-	3,000	2,982	3,000	3,000
5371	Youth Soccer	14,400	13,867	9,505	14,351	14,000	14,754	15,000	15,000
5380	Skating	-	-	-	-	500		500	500
5366	Flag Football	-	-	-	-	3,000		3,000	300
5399	Other Youth Programs	1,607	1,450	1,836	1,327	2,300		2,300	2,300
Adult Programs									
5361	Football	-	-	-	-	-	395	500	500
5362	Basketball	291	3,106	-	-	3,000		-	-
5364	Adult Aerobics/Zumba	-	-	-	-	500		-	-
5372	Adult Soccer	8,279	4,964	-	-	4,000	-	-	5,600
	Total Services/Supplies	45,147	46,381	21,679	35,463	52,650	33,886	41,617	60,150
5703	Capital Outlay	-	-	-	-	-	-	-	36,000
	**Truck*								
5705	Capital Equipment	-	7,578		-	-	-	-	-
	Total Capital Outlay	-	7,578	-	-	-	-	-	36,000
5903	Legal Cost Transfer	1,359	2,238	2,300	2,301	-	-	-	-
5905	Finance Cost Transfer	2,598	4,854	4,900	4,898	-	-	-	-
5909	General Govt Transfer	1,800	5,499	5,559	5,600	-	-	-	-
5912	Recreation Contra - Transfer	(20,000)	(20,000)	(15,100)	-	(20,000)	-	(20,000)	(20,000)
	Total Interfund Transfers	(14,243)	(7,409)	(2,341)	12,799	(20,000)	-	(20,000)	(20,000)
	Total Department Expenditures	$ 247,779	$ 267,637	$ 232,693	$ 278,208	$ 340,132	$ 298,200	$ 331,463	$ 372,046

	Expenditure Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	Salaries & Benefits	$ 216,875	$ 221,087	$ 213,356	$ 229,946	$ 307,482	$ 264,314	$ 309,846	$ 295,896
	Services & Supplies	45,147	46,381	21,679	35,463	52,650	33,886	41,617	60,150
	Capital Outlay	-	7,578	-	-	-	-	-	36,000
	Debt & Contingencies	-	-	-	-	-	-	-	-
	Transfers	(14,243)	(7,409)	(2,341)	12,799	(20,000)	-	(20,000)	(20,000)
	Total	$ 247,779	$ 267,637	$ 232,693	$ 278,208	$ 340,132	$ 298,200	$ 331,463	$ 372,046

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

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
5003	Salaries Permanent	$ 20,470	$ 24,124	$ 26,860	26,338	$ 28,255	$ 26,716	$ 28,255	$ 52,181
5005	Salaries Life Guards	21,904	22,022	12,161	22,480	65,240	33,125	65,240	54,217
5007	Overtime	122	100	154	286	-	329	-	-
5009	Certificate Pay	-		-	-	-		-	
5011	Car Allowance	588	600	650	550	630	500	630	1,230
5012	Bilingual Pay	225	450	488	413	450	375	450	750
5013	Social Security	2,946	2,831	1,503	3,791	1,752	3,653	1,752	3,235
5015	Medicare	689	662	352	887	410	854	410	757
5017	Unemployment Insurance	1,817	1,543	173	2,322	174	2,105	174	218
5019	Workers Compensation	4,327	4,447	4,627	5,317	7,058	5,950	7,058	3,823
5021	CalPERS City employer rate	1,701	1,976	2,292	2,445	2,510	2,256	2,510	4,569
5023	CalPERS Employee rate paid by City	385	417	451	497	486	429	486	543
5025	Health Insurance	8,250	10,717	11,716	10,142	14,577	9,444	14,577	20,915
5027	Dental Insurance	449	483	471	494	569	351	569	869
5029	Vision Insurance	96	113	112	122	116	84	116	188
5031	Life Insurance	66	68	65	70	66	48	66	108
	Total Salaries & Benefits	64,035	70,553	62,074	76,154	122,293	86,219	122,293	143,603
5303	Operating Supplies	296	277	863	471	1,500	1,090	1,500	1,800
5305	Chemicals	14,033	10,385	13,869	14,837	17,000	16,333	17,000	20,400
5309	Safety Items	1,787	339	1,353	1,402	1,500	399	1,500	1,800
5311	Repair & Maintenance	453	976	20	13,993	3,000	2,100	3,000	3,600
5319	Small Tools and Equipment	3,245	-	1,107	1,502	1,200	-	-	
5323	Communications	248	341	375	358	-	327	500	1,000
5337	Licenses & Permits	784	784	784	910	900	-	-	900
5341	Professional Services	2,445	-	-	-		-		
5343	Liability Insurance	3,019	3,442	3,122	4,049	-	-	-	
5345	Property & Equip Insurance	1,132	1,521	1,519	2,293	-	-	-	
5349	Fidelity Insurance	28	30	31	33	-	-	-	
5353	Special Dept Expense	2,940	-	1,415	988	1,000	-	1,000	1,000
	Total Services and Supplies	30,410	18,095	24,457	40,836	26,100	20,249	24,500	30,500
5903	Legal Cost Transfer	958	866	900	900	-	-	-	-
5905	Finance Cost Transfer	1,799	1,941	2,101	2,100	-	-	-	-
5909	General Government Transfer	1,201	2,202	2,283	2,299	-	-	-	-
5912	Pool Contra - Transfer	(20,000)	(20,000)	(24,900)	-	(46,000)	-	(46,000)	(46,000)
	Total Interfund Transfers	(16,042)	(14,991)	(19,616)	5,299	(46,000)	-	(46,000)	(46,000)
	Total Department Expenditures	$ 78,403	$ 73,657	$ 66,916	$ 122,289	$ 102,393	$ 106,468	$ 100,793	$ 128,103

Expenditure Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
Salaries & Benefits	$ 64,035	$ 70,553	$ 62,074	$ 76,154	$ 122,293	$ 86,219	$ 122,293	$ 143,603
Services & Supplies	30,410	18,095	24,457	40,836	26,100	20,249	24,500	30,500
Capital Outlay	-	-	-	-	-	-	-	-
Debt & Contingencies	-	-	-	-	-	-	-	-
Transfers	(16,042)	(14,991)	(19,616)	5,299	(46,000)	-	(46,000)	(46,000)
Total	$ 78,403	$ 73,657	$ 66,916	$ 122,289	$ 102,393	$ 106,468	$ 100,793	$ 128,103

City of Live Oak
Fund 12
Department 1200 - Water Enterprise

Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	REVENUES								
4169	Water Usage Charges	$ 873,133	$ 873,379	$ 940,336	$ 798,235	$ 920,000	$ 681,901	$ 920,000	$ 925,000
4405	Penalty Charges	6,453	4,434	75	-	-	6,523	6,000	7,000
4404	Services Miscellaneous	-	1,913	(221)	975	-	314	315	350
4401	Interest Earnings	1,975	350	-	(44,294)	-	6,839	6,900	69,000
4601	Federal Grants	-	-	-	123,864	-	(35,003)	(35,000)	-
4172	Contributed Capital Grants	577,087	1,417,165	1,210,749	-	-	-	-	-
	TOTAL FUND REVENUES	$ 1,458,648	$ 2,297,241	$ 2,150,939	$ 878,780	$ 920,000	$ 660,574	$ 898,215	$ 1,001,350

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	EXPENDITURES								
5001	Salaries Elected	$ 1,951	$ 2,182	$ 2,321	$ 1,751	$ 2,970	$ 2,144	$ 2,970	$ -
5003	Salaries Permanent	184,043	292,850	331,287	340,085	342,368	364,710	342,368	468,095
5005	Salaries Extra Help	22,091	23,232	10,110	7,987	-	11,459	-	-
5006	Outsourced Personnel	22,512	-	-		-		-	
5007	Overtime	3,241	4,509	2,412	4,479	-	4,017	-	
5010	Technology Allowance	-	247	293	248	270	225	270	270
5011	Car Allowance	1,095	1,689	2,001	1,793	1,950	1,738	1,950	2,340
5012	Bilingual Pay	-	3,687	4,494	4,019	4,125	3,782	4,125	3,225
5013	Social Security	12,633	19,067	19,608	21,212	21,881	23,029	21,881	29,022
5015	Medicare	2,954	4,459	4,653	5,009	5,117	5,421	5,117	6,787
5017	Unemployment Insurance	2,610	2,854	3,361	3,061	2,344	3,083	2,344	2,293
5019	Workers Compensation	11,843	12,173	12,665	14,554	21,447	16,286	21,447	29,192
5020	CalPERS Unfunded Liability	38,323	26,114	28,665	20,839	31,400	12,064	31,400	-
	$157,000 (20%)								
5021	CalPERS City employer rate	16,449	27,851	31,880	35,419	40,364	35,726	40,364	55,067
5022	Noncash pension expense GASB 68	41,292	(39,584)	11,384	17,686	-	-	-	-
5023	CalPERS Employee rate paid by City	5,885	6,069	6,217	6,709	6,879	6,124	6,879	8,808
5024	OPEB ARC Expense	187	197	(34)	(630)	-	-	-	-
5025	Health Insurance	49,194	68,014	81,055	80,038	128,380	88,623	128,380	134,877
5027	Dental Insurance	3,706	3,901	4,254	4,552	5,168	4,048	5,168	6,662
5029	Vision Insurance	734	886	962	1,101	1,053	960	1,053	1,423
5031	Life Insurance	682	818	932	1,031	979	806	979	1,206
	Total Salaries & Benefits	421,425	461,215	558,521	570,943	616,695	584,245	616,695	749,267
5301	Office Supplies	2,579	2,012	1,431	3,104	2,000	2,265	2,000	2,000
5303	Operating Supplies	3,611	3,374	2,363	3,023	2,500	4,909	2,500	2,500
5305	Chemicals	25,245	39,446	47,312	68,090	63,000	55,239	63,000	63,000
5307	Fuel	3,429	2,925	1,252	2,079	3,000	1,043	3,000	3,000
5309	Safety Items	1,118	753	1,249	578	800	1,008	800	800
5311	Repair & Maintenance	29,952	32,246	60,142	62,438	35,000	26,346	35,000	35,000
5312	Repair Distribution System	-	182	9,667	950	-	875	1,000	-
5313	Repair & Maint Buildings	54	-	-	-	-	384	500	-
5315	Repair & Maint Vehicles	3,841	4,248	3,724	3,948	-	51,339	55,000	-
5317	Maint & Service Contracts	16,058	8,688	10,764	11,560	18,000	22,867	25,000	18,000
5319	Small Tools and Equip	3,238	1,912	5,997	3,643	3,500	536	3,500	3,500
5321	Rents & Leases	8,450	5,337	6,683	1,049	6,000	4,293	6,000	6,000
5323	Communications	1,828	4,198	3,682	3,626	4,200	3,942	4,200	4,200
5325	Advertising	-	-	-	483	-	-	-	-
	Tree Trimming	-	-	-	-	-	-	-	10,000
5327	Postage	6,103	4,761	7,638	8,086	7,700	6,456	7,700	7,700
5329	Printing & Copying	3,759	3,768	3,922	6,443	4,700	4,510	4,700	4,700
5331	Travel, Lodging & Meals	200	969	-	-		-	-	-
5333	Dues & Subscriptions	4,049	-	854	695	1,000	2,716	3,000	3,000
5335	Professional Dev	759	6,023	845	1,016	4,000	498	2,000	2,000
5337	Licenses & Permits	13,125	15,765	17,965	19,819	20,000	14,296	20,000	20,000
5339	Utilities	161,652	190,532	198,257	280,723	255,000	203,271	255,000	255,000
	Power								
5341	Professional Services	182,474	103,124	155,066	108,134	100,000	84,706	100,000	100,000
	Well 7 & SCADA backwash control programming ($3,000)								
	PLC Programming								
	Accounting services								
	SCADA Services								
	Information Technology Services (12.5%)								
5343	Liability Insurance	15,397	12,810	15,907	20,509	21,000	28,359	30,000	32,000
5345	Property & Other Insur	11,709	15,471	15,106	23,424	23,400	26,435	27,000	29,000
5349	Fidelity Insurance	199	210	220	231	231	243	250	300
5353	Special Dept Expense	175	175	160	220	500		500	500
	Total Services/Supplies	499,004	458,929	570,207	633,871	575,531	546,536	651,650	602,200
5501	Principal	40,000	-	-	-	40,000	-	40,000	40,000
5503	Interest	44,200	21,253	40,800	39,249	38,250	-	38,250	36,000
	Total Debt Service	84,200	21,253	40,800	39,249	78,250	-	78,250	76,000

City of Live Oak
Fund 12
Department 1200 - Water Enterprise

Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
5703	Equipment	-	775	19,151	20,854	35,000		35,000	57,700
	PLCS ($2,000)								
	Rolling Door - Chem Building - Well 3 ($10,000)								
	2 Sheds (Well 4 & pump station, $8,000)								
	CPUs at wells 3, 4 & BPS ($20,000)								
	Well site radios ($20,000)								
	Backwash control panels ($6,700)								
	Security system with cameras								
5703	Vehicles	-	-	-	-	47,500	-	47,500	-
	Utility Truck								
	Backhoe (Streets, Water, Sewer, Parks)								
5705	Grant Funded Projects	577,087	-	-	-	200,000	26,373	30,000	200,000
	Transfer switches ($45,000)								
	Chemical tanks ($30,000)								
	Backflow cage covers ($50,000)								
	MXU's ($75,000)								
	Total Capital Outlay	577,087	775	19,151	20,854	282,500	26,373	112,500	257,700
5901	Interfund Transfer	-	-	21,250					
5903	Legal Cost Transfer	7,760	5,919	6,000	5,001	5,000	-	5,000	5,000
5905	Finance Cost Transfer	14,897	12,971	13,001	18,000	18,000	-	18,000	18,000
5909	General Govt Transfer	10,101	14,899	14,892	11,000	11,000	-	11,000	11,000
5911	Engineering Transfer	1,200	3,170	5,615	3,200	3,200	-	3,200	3,200
	Total Interfund Transfers	33,958	36,959	60,758	37,201	37,200	-	37,200	37,200
	TOTAL FUND EXPENDITURES	$ 1,615,674	$ 979,131	$ 1,249,436	$ 1,302,118	$ 1,590,176	$ 1,157,154	$ 1,496,295	$ 1,722,367

Expenditure Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
Salaries & Benefits	$ 421,425	$ 461,215	$ 558,521	$ 570,943	$ 616,695	$ 584,245	$ 616,695	$ 749,267
Services & Supplies	499,004	458,929	570,207	633,871	575,531	546,536	651,650	602,200
Capital Outlay	577,087	775	19,151	20,854	282,500	26,373	112,500	257,700
Debt & Contingencies	84,200	21,253	40,800	39,249	78,250	-	78,250	76,000
Transfers	33,958	36,959	60,758	37,201	37,200	-	37,200	37,200
Total	$ 1,615,674	$ 979,131	$ 1,249,436	$ 1,302,118	$ 1,590,176	$ 1,157,154	$ 1,496,295	$ 1,722,367

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

Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	REVENUES								
4401	Sewer Usage Charges	$ 2,272,082	$ 2,318,010	$ 2,378,200	$ 2,436,477	$ 2,500,000	$ 1,845,263	$ 2,500,000	$ 2,500,000
4405	Penalty Charges	17,706	10,289	215	-	10,000	29,083	35,000	10,000
4169	Interest Earnings	59,014	52,994	14,051	8,559	-	11,948	-	30,000
4170	Unrealized gains (losses)	9,082	7,845	(12,231)	(28,207)		-	-	-
4301	Interfund Transfer	-	-	21,250	-	-	-	-	-
4601	Federal Grants *("P" Street Lift Station)*	-	-	-	-	900,000	-	-	900,000
4601	State Grants *(Sewer Plant Solar Project)*	-	-	-	-	1,680,000	-	-	1,680,000
	TOTAL FUND REVENUES	$ 2,357,884	$ 2,389,138	$ 2,401,485	$ 2,416,829	$ 5,090,000	$ 1,886,294	$ 2,535,000	$ 5,120,000

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	EXPENDITURES								
5001	Salaries Elected	$ 1,951	$ 2,164	$ 2,321	$ 1,751	$ 2,970	$ 2,144	$ 2,970	$ -
5003	Salaries Permanent	265,955	398,668	437,869	465,422	622,814	480,112	622,814	581,032
5005	Salaries Extra Help	26,133	26,966	10,092	7,987	18,263	11,459	18,263	-
50XX	Opearator in Training Program				-	48,000		48,000	-
5006	Outsourced Personnel	33,768	-	121,500	78,780	-	-	-	-
5007	Overtime	2,803	4,039	2,251	4,739	-	3,778	-	4,000
5009	Certificate Pay	-		-		-	-	-	
5010	Technology Allowance	-	495	585	495	540	450	540	540
5011	Car Allowance	4,279	5,960	6,745	6,001	6,315	5,850	6,315	5,910
5012	Bilingual Pay	1,925	3,818	4,700	4,150	4,125	3,997	4,125	3,600
5013	Social Security	18,118	25,577	26,054	28,925	38,798	30,157	38,798	36,024
5015	Medicare	4,238	5,982	6,227	6,859	9,073	7,122	9,073	8,425
5017	Unemployment Insurance	2,918	3,244	3,541	3,493	3,754	3,467	3,754	2,621
5019	Workers Compensation	57,395	58,995	61,375	70,531	39,651	78,924	39,651	35,661
5020	CalPERS Unfunded Liability *$150,806 (30%)*	61,317	69,639	76,441	38,899	47,100	32,173	47,100	45,200
5021	CalPERS City employer rate	26,946	40,428	45,834	50,536	70,754	50,080	70,754	71,544
5023	CalPERS Employee rate paid by City	12,832	13,057	13,230	14,312	14,843	13,030	14,843	15,454
5025	Health Insurance	60,043	80,994	97,511	94,715	218,554	110,131	218,554	164,623
5027	Dental Insurance	4,199	4,773	4,799	5,394	8,625	4,653	8,625	7,471
5029	Vision Insurance	818	1,001	1,058	1,264	1,762	1,063	1,762	1,577
5031	Life Insurance	815	985	1,068	1,216	1,519	940	1,519	1,368
	Total Salaries & Benefits	586,453	746,785	923,203	885,469	1,157,460	839,530	1,157,460	985,050
5301	Office Supplies	2,898	2,226	1,854	3,079	2,800	2,510	2,800	2,800
5303	Operating Supplies	12,156	5,252	4,398	7,039	6,000	7,318	6,000	6,000
5305	Chemicals	1,982	10,469	13,751	23,786	15,000	20,453	18,000	20,000
5307	Fuel	9,597	13,503	10,403	14,139	16,000	11,690	16,000	16,000
5308	Inventory	2,584	13,769	10,124	13,442	15,000	-	15,000	15,000
5309	Safety Items	1,559	2,635	2,233	2,591	2,500	2,730	2,500	2,500
5311	Repair/Maint WWTP *In plant pump station update/grade ($5,000)* *Oxidation ditch diffuser repair ($100,000)* *Lagoon Cleanup ($10,000)*	86,753	90,737	123,077	199,080	325,000	219,427	325,000	250,000
5312	Repairs/Maint Collection System	66,266	43,775	14,935	51,338	50,000	18,371	50,000	50,000
5313	Repair & Maint Buildings	393	66	73	7,146	15,000	2,362	15,000	15,000
5315	Repair & Maint Vehicles	4,826	2,240	22,281	25,362	25,000	5,022	25,000	25,000
5317	Maint & Service Contracts	34,044	26,291	11,564	11,716	50,000	22,867	50,000	50,000
5319	Small Tools and Equip	8,630	10,258	6,403	7,453	4,800	3,206	4,800	4,800
5321	Rents & Leases	10,084	11,671	11,321	5,940	12,500	8,590	12,500	12,500
5323	Communications	6,519	10,385	22,490	8,022	8,104	9,031	8,104	8,104
5325	Advertising	1,450	-	490	490	600	-	600	600
5327	Postage	6,122	4,673	8,021	8,092	7,500	6,446	7,500	7,500
5329	Printing & Copying	4,142	3,768	3,922	6,443	4,000	4,509	4,000	4,000
5333	Dues & Subscriptions	1,395	10	4,764	5,747	2,000	(1,590)	2,000	2,000
5335	Professional Dev	541	125	510	295	2,000	1,500	2,000	2,000
5337	Licenses & Permits	19,728	20,126	29,628	10,355	30,000	24,425	30,000	30,000
5338	Utilities - Sewage Plant	137,169	159,788	152,436	183,423	165,000	157,495	165,000	165,000
5339	Utilities	45,598	31,721	44,632	37,585	45,000	30,005	45,000	45,000
5341	Professional Services *Accounting services* *ByPass Actuater Connection & Programming ($7K) for SCADA* *SCADA Services* *Information Technology Services (12.5%)*	487,382	232,977	257,635	233,488	215,000	316,837	350,000	350,000
5343	Liability Insurance	33,407	27,114	34,511	44,478	44,478	61,529	44,478	63,000
5345	Property & Other Insurance	38,177	50,294	48,909	76,196	76,196	85,558	76,196	86,000
5349	Fidelity Insurance	342	359	377	396	396	416	396	500
5353	Special Departmental Expense	280	280	280	-	500	103	500	500
5360	Sludge Removal *Move sludge to superfund site*	13,848	18,734	9,138	125	50,000	31,399	50,000	50,000
5400	Bad Debt Expense	-	-	(3,154)	-	-	-	-	-
	Total Services/Supplies	1,037,872	793,246	847,005	987,246	1,190,374	1,052,209	1,328,374	1,283,804

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

Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
5501	Principal	-	-	-		202,852	-	202,852	202,852
5503	Interest	84,129	103,044	77,092	74,868	74,720	-	74,720	71,000
	Total Debt Service	84,129	103,044	77,092	74,868	277,572	-	277,572	273,852
5701	Buildings & Structures	-	-	-		70,000	30,154	70,000	60,000
	Radios ($60,000)								
5703	Vehicles	-	-	-		67,500	-	67,500	-
5704	Equipment	-	-	-		150,000	-	100,000	305,000
	CPU ($100,000 from FY 23; $120,000 for FY 24)								
	Motor control equipment & mowing attachment ($10,000)								
	Collection System Video ($25,000)								
	MCC 31 Control Panel (originally in FY 22) ($110,000)								
	Fire alarm system (originally in FY 22) ($10,000)								
	Rehab #2 Aerator in Solid Basin ($10,000)								
	Bin for Sludge Press ($10,000)								
	Sewer Pump Replacement ($30,000)								
5705	Capital Projects	-	-	-	(27,925)	3,730,000	11,469	11,500	5,730,000
	Headworks Rehab ($2,000,000; offset by Grant amount of $2,000,000)								
	P Street Lift Station ($2,750,000; Sewer portion = $2,200,000 offset by Federal Stimulus Funds of $900,000)								
	Sewer Plant Solar Project ($2,430,000 offset by State Water Grant = $1,680,000)								
	Total Capital Outlay	-	-	-	(27,925)	4,017,500	41,623	249,000	6,095,000
5901	Interfund Transfers	-	-	-	-	125,000		125,000	125,000
	*Transfers to Fund 5900 - Capital Equipment Purchase Reserve for Vacuum Truck ($125,000 / year * 4 years)*								
5903	Legal Cost Transfer	17,756	10,540	10,792	6,001	6,000	-	6,000	6,000
5905	Finance Cost Transfer	33,799	22,946	23,198	28,197	28,200	-	28,200	28,200
5909	General Govt Transfer	23,200	26,502	26,599	21,006	21,006	-	21,006	21,006
5911	Engineering Cost Transfer	2,900	5,698	10,709	11,701	11,700	-	11,700	11,700
	Total Interfund Transfers	77,655	65,686	71,298	66,905	191,906	-	191,906	191,906
	TOTAL FUND EXPENDITURES	$ 1,786,109	$ 1,708,761	$ 1,918,598	$ 1,986,563	$ 6,834,812	$ 1,933,362	$ 3,204,312	$ 8,829,612

Expenditure Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
Salaries & Benefits	$ 586,453	$ 746,785	$ 923,203	$ 885,469	$ 1,157,460	$ 839,530	$ 1,157,460	$ 985,050
Services & Supplies	1,037,872	793,246	847,005	987,246	1,190,374	1,052,209	1,328,374	1,283,804
Capital Outlay	-	-	-	(27,925)	4,017,500	41,623	249,000	6,095,000
Debt & Contingencies	84,129	103,044	77,092	74,868	277,572	-	277,572	273,852
Transfers	77,655	65,686	71,298	66,905	191,906	-	191,906	191,906
Total	$ 1,786,109	$ 1,708,761	$ 1,918,598	$ 1,986,563	$ 6,834,812	$ 1,933,362	$ 3,204,312	$ 8,829,612

City of Live Oak
Fund 14
Department 1400 Streets/Roads

Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	REVENUES								
4157	Cal Trans Reimbursement	$ 8,008	$ 6,673	$ 6,673	$ 8,008	$ 6,000	$ -	$ 6,000	$ 6,000
4158	Recology Road Maint	5,380	12,231	15,362	-	-	-	-	-
4159	Traffic Congestion Relief	9,902	9,938	-	-	-	-	-	-
4169	Interest Earnings	5,826	7,179	352	(2,814)	1,000	2,211	1,000	1,000
4170	Unrealized gains / losses	-	-	-	(4,019)	-	4,019	-	-
4301	Interfund Transfer	-	33,412	-		-		-	
4500	2103 Gas Tax	26,537	53,332	93,759	66,971	53,000	34,362	80,636	93,088
4501	2105 Gas Tax	43,827	40,923	55,656	48,270	35,000	21,716	56,683	61,643
4503	2106 Gas Tax	31,205	28,539	42,683	32,397	23,000	14,614	36,622	39,461
4505	2107 Gas Tax	54,455	51,100	70,696	57,062	35,000	30,238	67,902	74,042
4507	2107.5 Gas Tax	2,000	2,000	4,000	452	-	1,548	2,000	2,000
4508	State Gas Tax Rehab	-	43,115	155,711	199,590	165,000	84,548	203,739	232,222
4509	State Gas Tax Prior Yrs	165,689	111,278	-	-	-	-	-	-
4601	Grant Proceeds	7,500	-	-		963,000	-	963,000	-
	(Pennington Rd West)								
	TOTAL FUND REVENUES	$ 360,329	$ 399,720	$ 444,890	$ 405,917	$ 1,281,000	$ 193,256	$ 1,417,582	$ 509,456

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	EXPENDITURES								
5003	Salaries Permanent	$ 36,349	$ 98,161	$ 96,020	$ 93,514	$ 92,663	$ 106,190	$ 98,000	$ 146,393
5005	Salaries Extra Help	9,966	12,035	10,166	7,987	18,263	11,459	18,263	-
5006	Outsourced personnel	11,256	-	-		-		-	
5007	Overtime	1,543	2,625	1,768	3,691		3,060	-	-
5011	Car Allowance	25	-	-	-	-		-	60
5012	Bilingual Pay	150	300	363	350	300	305	300	450
5013	Social Security	2,904	6,773	6,227	6,494	5,745	7,298	8,000	9,076
5015	Medicare	679	1,584	1,457	1,519	1,344	1,707	2,500	2,122
5017	Unemployment Insurance	836	1,270	1,009	1,099	543	1,062	1,500	655
5019	Workers Compensation	2,234	2,296	2,389	2,745	7,181	3,072	7,181	10,771
5019	CalPERS Unfunded Liability	-	17,410	19,110	13,893	7,850	8,043	7,850	-
5021	CalPERS City employer rate	2,498	9,978	10,456	11,333	11,075	10,810	11,075	16,482
5023	CalPERS Employee rate paid by City	385	417	450	497	486	429	486	543
5025	Health Insurance	6,429	18,251	19,956	19,775	25,008	20,943	25,008	39,832
5027	Dental Insurance	531	1,201	926	994	957	869	957	1,709
5029	Vision Insurance	101	209	191	266	205	208	205	375
5031	Life Insurance	117	239	212	242	208	194	208	324
	Total Salaries & Benefits	76,003	172,749	170,700	164,399	171,828	175,649	181,533	228,792
5301	Office Supplies	2,446	1,913	1,266	2,708	2,500	2,090	2,500	2,500
5303	Operating Supplies	3,200	1,388	2,091	1,915	2,500	1,549	2,500	2,500
5305	Chemicals	-	256	341	-	-	-	-	-
5307	Fuel	801	230	623	3,065	3,000	2,093	3,000	3,000
5308	Signs	1,041	1,588	3,770	2,023	4,000	771	4,000	4,000
5309	Safety Items	2,126	1,815	3,044	3,627	2,450	2,426	2,450	2,450
5311	Repair & Maintenance	27,449	(7,952)	8,031	9,236	12,000	4,878	12,000	12,000
5315	Repair & Maint Vehicles	4,051	2,610	2,813	3,741	5,000	2,021	5,000	5,000
5317	Maintenance & Service Contract	-	-	-	544	-	-	-	-
5319	Small Tools and Equip	1,582	2,656	6,148	636	1,000	730	1,000	3,000
	Viber Plate Tool for road repair ($2,000)								
5321	Rents & Leases	180	647	1,664	1,786	750	1,481	750	750
5323	Communications	1,998	1,461	1,549	929	1,884	1,153	1,884	1,900
5329	Printing & Copying	696	243	154	-	1,200	236	500	1,200
5331	Travel, Lodging & Meals	-	1,062	-		-	-	-	
5333	Dues & Subscriptions	815	961	1,309	1,554	1,500	1,678	2,000	1,500
5335	Professional Dev.	-	-	453	384	500	-	-	500
5337	Licenses & Permits	1,171	-	1,107	1,488	1,500	1,046	1,200	1,500
5339	Utilities	1,353	1,830	2,344	7,191	6,000	8,629	10,000	9,000
	Tree trimming	-	-	-	-	-	-	-	15,000
5341	Professional Services	11,097	41,759	34,740	43,540	50,450	60,818	65,000	65,000
5341	Street Sweeping Services	22,810	-	26,957	22,810	26,000	18,663	26,000	26,000
5343	Liability Insurance	3,243	3,341	3,352	4,338	4,338	5,971	6,000	6,200
5345	Property & Other Insur	1,524	1,785	1,436	2,783	2,783	1,934	2,783	3,000
5349	Fidelity Insurance	28	30	31	33	500	35	500	500
5353	Special Department Expense	-	-	1	-	500	-	500	500
	Total Services and Supplies	87,611	57,623	103,223	114,331	130,355	118,202	149,567	167,000

City of Live Oak
Fund 14
Department 1400 Streets/Roads

Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
5704	Software					30,000	-	30,000	100,000
	Pavement assessment program								
5703	Vehicles & Heavy Equip	-	-	28,326	-	92,500	-	92,500	207,000
	Tractor & Mower ($45,000 & $15,000) - shared with parks & sewers								
	Pickup truck (42,000)								
	Crack Sealer ($95,000)								
	Utility Truck (Water, Streets; $50,000 @ 50%)								
5705	Capital Projects								
	Pennington Road West (offset by grant revenue of $963,000)	-	-	146,000	25,779	1,094,000	-	1,094,000	-
	Total Equipment & Projects	-	-	174,326	25,779	1,216,500	-	1,216,500	307,000
5901	Interfund Transfer	39,980	2,200	-		-	-	-	-
5903	Legal Cost Transfer	1,120	1,804	1,899	1,899	1,900	-	1,900	1,900
5905	Finance Cost Transfer	2,100	3,797	3,899	9,000	9,000	-	9,000	9,000
5909	General Govt Transfer	1,400	4,399	4,468	4,501	4,501	-	4,501	4,501
5911	Engineering Transfer	201	941	1,755	1,000	1,000	-	1,000	1,000
	Total Interfund Transfers	44,801	13,141	12,021	16,400	16,401	-	16,401	16,401
	TOTAL FUND EXPENDITURES	$ 208,415	$ 243,513	$ 460,270	$ 320,909	$ 1,535,084	$ 293,851	$ 1,564,001	$ 719,193

Budget Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
Salaries & Benefits	$ 76,003	$ 172,749	$ 170,700	$ 164,399	$ 171,828	$ 175,649	$ 181,533	$ 228,792
Services & Supplies	87,611	57,623	103,223	114,331	130,355	118,202	149,567	167,000
Capital Outlay	-	-	174,326	25,779	1,216,500	-	1,216,500	307,000
Debt & Contingencies	-	-	-	-	-	-	-	-
Transfers	44,801	13,141	12,021	16,400	16,401	-	16,401	16,401
Total	$ 208,415	$ 243,513	$ 460,270	$ 320,909	$ 1,535,084	$ 293,851	$ 1,564,001	$ 719,193

City of Live Oak
Fund 14
Department 1415 - Storm Drains

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
5311	Repair & Maintenance	$ -	$ -	$ -	$ -	$ 1,500	$ -	$ 1,500	$ -
	** Culvert Cleanng & Repair: tool and equipment to clean and maintain culverts, drainage ditches, and staff hours.*								25,000
	** Storm Station Repairs: Pumps, motors, control pannels, and discharge gates.*								25,000
5337	Licenses & Permits	320	352	419	-	-	-	-	-
5339	Utilities	1,699	1,401	1,453	1,635	1,500	686	1,500	1,500
5341	Professional Services	388	-	58	2,083	-	-	15,000	15,000
	Total Services and Supplies	2,407	1,753	1,930	3,718	3,000	686	18,000	66,500
	TOTAL FUND EXPENDITURES	$ 2,407	$ 1,753	$ 1,930	$ 3,718	$ 3,000	$ 686	$ 18,000	$ 66,500

Expenditure Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Services & Supplies	2,407	1,753	1,930	3,718	3,000	686	18,000	66,500
Capital Outlay	-	-	-	-	-	-	-	-
Debt & Contingencies	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
Total	$ 2,407	$ 1,753	$ 1,930	$ 3,718	$ 3,000	$ 686	$ 18,000	$ 66,500

City of Live Oak
Fund 15
Department 1500 - TDA Transportation Tax

Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	REVENUES								
4511	Transportation Tax Non Transit	$ 403,657	$ 420,827	$ 371,141	$ -	$ 390,000	$ -	$ -	$ 400,000
4169	Interest Earnings	13,367	11,414	4,017	763	-	758	1,300	-
4170	Unrealized gains / losses	-	-	(2,435)	(2,035)	-	-	-	-
4301	Interfund Transfer	320	-	-	-	-		-	-
	TOTAL FUND REVENUES	$ 417,344	$ 432,241	$ 372,723	$ (1,272)	$ 390,000	$ 758	$ 1,300	$ 400,000

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	EXPENDITURES								
5311	Repair & Maintenance	$ -	$ -	$ 34	$ -	$ -	$ -	$ -	$ -
5333	Dues & Subscriptions	815	1,062	1,309	1,555	1,600	1,678	2,000	2,000
5341	Professional Services	2,960	8,511	1,945	9,032	3,000	781	1,500	1,500
	Total Services and Supplies	3,775	9,573	3,287	10,587	4,600	2,459	3,500	3,500
5705	Capital Projects	-	-	1,223,967	19,154	42,000	-	-	1,100,000
	Pennington ($1.1M)								
	Total Capital Outlay	-	-	1,223,967	19,154	42,000	-	-	1,100,000
5901	Interfund Transfer	382,749	38,823	55,955	-	-	-	-	-
5903	Legal Cost Transfer	158	72	102	101	100	-	100	100
5905	Finance Cost Transfer	200	265	300	299	300	-	300	300
5909	General Govt Transfer	198	298	297	301	300	-	300	300
5911	Engineering Cost Transfer	-	57	174	99	100	-	100	100
	Total Interfund Transfers	383,305	39,515	56,828	800	800	-	800	800
	TOTAL FUND EXPENDITURES	$ 387,080	$ 49,088	$ 1,284,083	$ 30,541	$ 47,400	$ 2,459	$ 4,300	$ 1,104,300

	Expenditure Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Services & Supplies	3,775	9,573	3,287	10,587	4,600	2,459	3,500	3,500
	Capital Outlay	-	-	1,223,967	19,154	42,000	-	-	1,100,000
	Debt & Contingencies	-	-	-	-	-	-	-	-
	Transfers	383,305	39,515	56,828	800	800	-	800	800
	Total	$ 387,080	$ 49,088	$ 1,284,083	$ 30,541	$ 47,400	$ 2,459	$ 4,300	$ 1,104,300

City of Live Oak
Fund 16
Department 1600 - Traffic Safety (Vehicle Code Fines)

Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	REVENUES								
4511	Transportation Tax Non Transit	$ 4,230	$ 5,140	$ 4,781	$ 6,254	$ 3,500	$ 2,046	$ 2,500	$ 2,500
4169	Interest Earnings	6	73	10	(83)	-	1,109	1,500	1,500
4170	Unrealized gains / losses	-	-	-	(114)	-	114	-	-
	TOTAL FUND REVENUES	$ 4,236	$ 5,213	$ 4,791	$ 6,057	$ 3,500	$ 3,269	$ 4,000	$ 4,000

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	EXPENDITURES								
5913	Public Safety Expenditure	$ 1,400	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Services and Supplies	1,400	-	-	-	-	-	-	-
	TOTAL FUND EXPENDITURES	$ 1,400	$ -	$ -	$ -	$ -	$ -	$ -	$ -

	Expenditure Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Services & Supplies	1,400	-	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-	-	-
	Debt & Contingencies	-	-	-	-	-	-	-	-
	Transfers	-	-	-	-	-	-	-	-
	Total	$ 1,400	$ -	$ -	$ -	$ -	$ -	$ -	$ -

City of Live Oak
Fund 17
Department 1700 - COPS

Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	REVENUES								
4607	COPS Grant	$ 111,221	$ 154,373	$ 46,285	$ 4,676	$ 150,000	$ 535,126	$ 150,000	$ 150,000
4169	Interest Earnings	6,123	5,099	1,373	1,232	-	1,858	5,000	5,000
		-	832	(1,234)	(4,350)	-	4,350	-	-
	TOTAL FUND REVENUES	$ 117,344	$ 160,304	$ 46,425	$ 1,558	$ 150,000	$ 541,334	$ 155,000	$ 155,000

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	EXPENDITURES								
5319	Small Tools and Equipment	$ 42,054	$ 92,684	$ 13,491	$ 4,203	$ 50,000	$ 38,680	$ 50,000	$ 50,000
5337	Licenses & Permits	-	-	-	-	-			
5353	Special Departmental Expense	30	83,915	152	97	-	4,590	5,000	5,000
	Facility cameras								
	Total Services and Supplies	42,084	176,599	13,643	4,300	50,000	43,270	55,000	55,000
5703	Vehicles & Equipment	69,137	(16,519)	32,643	376	-	100,472	100,450	-
5913	Public Safety Transfer	-	-	-	-	-	-	-	75,000
	TOTAL FUND EXPENDITURES	$ 111,221	$ 160,080	$ 46,285	$ 4,676	$ 50,000	$ 143,742	$ 155,450	$ 130,000

	Budget Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Services & Supplies	42,084	176,599	13,643	4,300	50,000	43,270	55,000	55,000
	Capital Outlay	69,137	(16,519)	32,643	376	-	100,472	100,450	-
	Debt & Contingencies	-	-	-	-	-	-	-	-
	Transfers	-	-	-	-	-	-	-	-
	Total	$ 111,221	$ 160,080	$ 46,285	$ 4,676	$ 50,000	$ 143,742	$ 155,450	$ 55,000

City of Live Oak
Fund 18
Department 1800 - Sidewalk Improvement

Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	REVENUES								
4169	Interest Earnings	$ 278	$ 273	$ 61	$ 36	$ 100	$ 206	$ 250	$ 500
4170	Unrealized gains / losses	40		(53)	(129)	-	-	-	-
	TOTAL FUND REVENUES	$ 318	$ 273	$ 8	$ (93)	$ 100	$ 206	$ 250	$ 500

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	EXPENDITURES								
5705	Capital Projects	$ -	$ -	$ -	$ -	$ 17,500	$ -	$ -	$ -
	Total Capital Outlay	-	-	-	-	17,500	-	-	-
	TOTAL FUND EXPENDITURES	$ -	$ -	$ -	$ -	$ 17,500	$ -	$ -	$ -

Exependiture Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Services & Supplies	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	17,500	-	-	-
Debt & Contingencies	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
Total	$ -	$ -	$ -	$ -	$ 17,500	$ -	$ -	$ -

City of Live Oak
Fund 20
Department 2000 - Street Lighting

Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	REVENUES								
4703	Assessments	$ 54,832	$ 54,959	$ 56,229	$ 1,099	$ 54,464	$ 26,415	$ 54,464	$ 54,464
	Based on assessments provided to Council in September 2021								
4157	Caltrans Reimbursement	1,775	1,627	1,331	1,775	-	-	-	-
4169	Interest Earnings	1,850	1,464	384	235	-	388	700	700
4170	Unrealized gains / losses	-	222	(343)	(689)	-	-	-	-
	Total Revenues	$ 58,457	$ 58,272	$ 57,601	$ 2,420	$ 54,464	$ 26,803	$ 55,164	$ 55,164

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	EXPENDITURES								
5339	Utilities	$ 51,978	$ 44,259	$ 41,281	$ 47,645	$ 55,000	$ 24,738	$ 55,000	$ 55,000
	Total Services and Supplies	51,978	44,259	41,281	47,645	55,000	24,738	55,000	55,000
5903	Legal Cost Transfer	400	1,155	1,201	-	2,400	-	2,400	2,400
5905	Finance Cost Transfer	800	2,469	2,601	-	3,200	-	3,200	3,200
5909	General Govt Transfer	500	2,799	2,878	-	3,200	-	3,200	3,200
	Total Interfund Transfers	1,700	6,423	6,680	-	8,800	-	8,800	8,800
	Total Expenditures	$ 53,678	$ 50,682	$ 47,961	$ 47,645	$ 63,800	$ 24,738	$ 63,800	$ 63,800

	Expenditure Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Services & Supplies	51,978	44,259	41,281	47,645	55,000	24,738	55,000	55,000
	Capital Outlay	-	-	-	-	8,800	-	-	-
	Debt & Contingencies	-	-	-	-	-	-	-	-
	Transfers	1,700	6,423	6,680	-	2,400	-	8,800	8,800
	Total	$ 53,678	$ 50,682	$ 47,961	$ 47,645	$ 66,200	$ 24,738	$ 63,800	$ 63,800

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

Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	REVENUES								
4701	Mello Roos CFD 92-1	$ 132,930	129,020	$ 129,033	$ 4,448	$ 129,739	$ 60,028	$ 129,739	$ 130,875
	Based on assessments provided to Council in August 2022								
4301	Interfund Transfer	-	-	45,000	-	-	-	-	-
4169	Interest Earnings	2,997	2,095	396	216	-	320	800	800
4170	Unrealized gains / losses	-	376	(572)	(702)	-	-	-	-
	TOTAL FUND REVENUES	$ 135,927	$ 131,491	$ 173,857	$ 3,962	$ 129,739	$ 60,348	$ 130,539	$ 131,675

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	EXPENDITURES								
5341	Professional Services	$ 6,261	$ 6,490	$ 6,601	$ 6,612	$ 7,500	$ 6,801	$ 6,000	$ 6,000
5353	Special Dept Expense	90,128	83,564	86,581	-	86,900	-	85,628	86,378
	Pass thru to Live Oak Unified (66% of assessment)								
	Total Services and Supplies	96,389	90,054	93,182	6,612	94,400	6,801	91,628	92,378
5903	Legal Cost Transfer	1,199	433	501	500	500	-	500	500
5905	Finance Cost Transfer	2,299	971	1,001	1,000	1,000	-	1,000	1,000
5909	General Govt Transfer	1,499	1,099	1,191	1,200	1,200	-	1,200	1,200
5913	Public Safety Transfer	53,000	53,000	54,000	-	54,000	-	54,000	100,000
	Total Interfund Transfers	57,997	55,503	56,693	2,700	56,700	-	56,700	102,700
	TOTAL FUND EXPENDITURES	$ 154,386	$ 145,557	$ 149,875	$ 9,312	$ 151,100	$ 6,801	$ 148,328	$ 195,078

	Expenditure Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Services & Supplies	96,389	90,054	93,182	6,612	94,400	6,801	91,628	92,378
	Capital Outlay	-	-	-	-	-	-	-	-
	Debt & Contingencies	-	-	-	-	-	-	-	-
	Transfers	57,997	55,503	56,693	2,700	56,700	-	56,700	102,700
	Total	$ 154,386	$ 145,557	$ 149,875	$ 9,312	$ 151,100	$ 6,801	$ 148,328	$ 195,078

City of Live Oak
Fund 22
Department 2200 - Fire Assessment

Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	REVENUES								
4703	Assessment	$ 121,582	$ 120,579	$ 132,992	$ 2,173	$ 131,680	$ 65,929	$ 131,680	$ 134,650
	Based on assessments provided to Council in September 2021								
4169	Interest Earnings	28	732	(274)	-	-	8	50	50
	TOTAL FUND REVENUES	$ 121,610	$ 121,311	$ 132,718	$ 2,173	$ 131,680	$ 65,937	$ 131,730	$ 134,700

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	EXPENDITURES								
5903	Legal Cost Transfer	1,120	794	800	-	800	-	800	800
5905	Finance Cost Transfer	2,100	1,676	1,699	-	1,700	-	1,700	1,700
5909	General Govt Transfer	1,399	1,897	1,887	-	1,900	-	1,900	1,900
5913	Public Safety Transfer	112,100	113,100	163,000	-	109,800	-	109,800	115,000
	Total Interfund Transfers	116,719	117,467	167,386	-	114,200	-	114,200	119,400
	TOTAL FUND EXPENDITURES	$ 116,719	$ 117,467	$ 167,386	$ -	$ 114,200	$ -	$ 114,200	$ 119,400

Expenditure Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Services & Supplies	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	114,200	-	-	-
Debt & Contingencies	-	-	-	-	-	-	-	-
Transfers	116,719	117,467	167,386	-	114,200	-	114,200	119,400
Total	$ 116,719	$ 117,467	$ 167,386	$ -	$ 228,400	$ -	$ 114,200	$ 119,400

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

Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	REVENUES								
4709	Fire Assessment	$ 97,906	$ 106,881	$ 115,073	$ 282	$ 114,855	$ 65,089	$ 114,855	$ 131,455
	Based on assessments provided to Council in August 2022; 18% of total assessment								
4169	Interest Earnings	-	257	3	57	-	80	250	250
4170	Unrealized gains / losses	-	202	(202)	(180)	-	-	-	-
	TOTAL FUND REVENUES	$ 97,906	$ 107,340	$ 114,874	$ 159	$ 114,855	$ 65,169	$ 115,105	$ 131,705

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	EXPENDITURES								
5903	Legal Cost Transfer	959	505	599	385	600	-	600	600
5905	Finance Cost Transfer	1,799	1,148	1,199	1,365	1,200	-	1,200	1,200
5909	General Govt Transfer	1,200	1,301	1,390	1,044	1,400	-	1,400	1,400
5913	Public Safety Transfer	93,100	92,800	92,800	-	125,000	-	125,000	125,000
	Total Interfund Transfers	97,058	95,754	95,988	2,794	128,200	-	128,200	128,200
	TOTAL FUND EXPENDITURES	$ 97,058	$ 95,754	$ 95,988	$ 2,794	$ 128,200	$ -	$ 128,200	$ 128,200

	Expenditure Recap Category	Revenues Expenditures FY 2018-19	Revenues Expenditures FY 2019-20	Revenues Expenditures FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Services & Supplies	-	-	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-	-	-
	Debt & Contingencies	-	-	-	-	-	-	-	-
	Transfers	97,058	95,754	95,988	2,794	128,200	-	128,200	128,200
	Total	$ 97,058	$ 95,754	$ 95,988	$ 2,794	$ 128,200	$ -	$ 128,200	$ 128,200

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

Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	REVENUES								
4711	Police Assessment	$ 265,516	$ 289,855	$ 312,073	$ 766	$ 311,482	$ 176,518	$ 311,482	$ 365,147
	Based on assessments provided to Council in August 2022;								
	50% of total assessment								
4169	Interest Earnings	-	706	1	29	-	87	-	-
4170	Unrealized gains / losses	-	546	(547)	(52)	-	-		
	TOTAL FUND REVENUES	$ 265,516	$ 291,107	$ 311,527	$ 743	$ 311,482	$ 176,605	$ 311,482	$ 365,147

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	EXPENDITURES								
5341	Professional Services	$ 10,175	$ 10,439	$ 20,560	$ 10,788	$ 13,000	$ 11,150	$ 13,000	$ 13,000
	Total Services and Supplies	10,175	10,439	20,560	10,788	13,000	11,150	13,000	13,000
5903	Legal Cost Transfer	2,560	1,877	1,899	1,900	1,900	-	1,900	1,900
5905	Finance Cost Transfer	4,901	3,969	4,000	4,000	4,000	-	4,000	4,000
5909	General Govt Transfer	3,299	4,600	4,568	4,600	4,600	-	4,600	4,600
5913	Public Safety Transfer	235,000	248,800	278,800	-	294,000	-	294,000	340,000
	Total Interfund Transfers	245,760	259,246	289,267	10,500	304,500	-	304,500	350,500
	TOTAL FUND EXPENDITURES	$ 255,935	$ 269,685	$ 309,827	$ 21,288	$ 317,500	$ 11,150	$ 317,500	$ 363,500

	Expenditure Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Services & Supplies	10,175	10,439	20,560	-	-	11,150	13,000	13,000
	Capital Outlay	-	-	-	10,500	304,500	-	-	-
	Debt & Contingencies	-	-	-	-	-	-	-	-
	Transfers	245,760	259,246	289,267	-	294,000	-	304,500	350,500
	Total	$ 255,935	$ 269,685	$ 309,827	$ 10,500	$ 598,500	$ 11,150	$ 317,500	$ 363,500

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

Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	REVENUES								
4713	Animal Control Assessment	$ 15,431	$ 16,845	$ 18,137	$ 45	$ 18,103	$ 10,259	$ 18,100	$ 21,909
	Based on assessments provided to Council in August 2022; 3% of total assessment								
4169	Interest Earnings	-	78	-	8	-	277	500	500
4170	Unrealized gains / losses	-	-	(33)	(24)	-	-	-	-
	TOTAL FUND REVENUES	$ 15,431	$ 16,923	$ 18,104	$ 29	$ 18,103	$ 10,536	$ 18,600	$ 22,409

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	EXPENDITURES								
5903	Legal Cost Transfer	$ 158	$ 72	$ 102	$ 100	$ 100	$ -	$ 100	$ 100
5905	Finance Cost Transfer	299	177	200	200	200	-	200	200
5909	General Govt Transfer	199	200	201	200	200	-	200	200
5913	Public Safety Transfer	8,500	15,200	15,200	-	21,000	-	21,000	21,000
	Total Interfund Transfers	9,156	15,649	15,703	500	21,500	-	21,500	21,500
	TOTAL FUND EXPENDITURES	$ 9,156	$ 15,649	$ 15,703	$ 500	$ 21,500	$ -	$ 21,500	$ 21,500

	Expenditure Recap Category	Revenues Expenditures FY 2018-19	Revenues Expenditures FY 2019-20	Revenues Expenditures FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Services & Supplies	-	-	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-	-	-
	Debt & Contingencies	-	-	-	-	-	-	-	-
	Transfers	9,156	15,649	15,703	500	21,500	-	21,500	21,500
	Total	$ 9,156	$ 15,649	$ 15,703	$ 500	$ 21,500	$ -	$ 21,500	$ 21,500

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

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	REVENUES								
4715	Street Light Assessment *Based on assessments provided to Council in August 2022;* *3% of total assessment*	$ 15,963	$ 17,426	$ 18,762	$ 46	$ 18,726	$ 10,612	$ 18,726	$ 21,909
4169	Interest Earnings	11	-	-	-	-	983	1,800	1,800
4170	Unrealized gains / losses	-	-	-	-	-	-	-	-
	TOTAL FUND REVENUES	$ 15,974	$ 17,426	$ 18,762	$ 46	$ 18,726	$ 11,595	$ 20,526	$ 23,709

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	EXPENDITURES								
5339	Utilities	$ 30,795	$ 25,655	$ 25,717	$ 23,833	$ 26,000	$ 17,884	$ 26,000	$ 28,000
	Total Services and Supplies	30,795	25,655	25,717	23,833	26,000	17,884	26,000	28,000
5903	Legal Cost Transfer	241	214	300	-	-	-	-	-
5905	Finance Cost Transfer	500	529	601	-	-	-	-	-
5909	General Govt Transfer	300	601	596	-	-	-	-	-
	Total Interfund Transfers	1,041	1,344	1,497	-	-	-	-	-
	TOTAL FUND EXPENDITURES	$ 31,836	$ 26,999	$ 27,214	$ 23,833	$ 26,000	$ 17,884	$ 26,000	$ 28,000

	Expenditure Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Services & Supplies	30,795	25,655	25,717	23,833	26,000	17,884	26,000	28,000
	Capital Outlay	-	-	-	-	-	-	-	-
	Debt & Contingencies	-	-	-	-	-	-	-	-
	Transfers	1,041	1,344	1,497	-	-	-	-	-
	Total	$ 31,836	$ 26,999	$ 27,214	$ 23,833	$ 26,000	$ 17,884	$ 26,000	$ 28,000

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

Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	REVENUES								
4717	Parks/Rec/Pool Assessment	$ 121,318	$ 131,298	$ 143,731	$ 350	$ 143,459	$ 80,654	$ 143,459	$ 167,968
	Based on assessments provided to Council in August 2022;								
	23% of total assessment								
4169	Interest Earnings	39	335	35	105	-	743	1,400	1,400
4170	Unrealized gains / losses	-	245	(250)	(314)	-	-	-	-
	TOTAL FUND REVENUES	$ 121,357	$ 131,878	$ 143,517	$ 141	$ 143,459	$ 81,397	$ 144,859	$ 169,368

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	EXPENDITURES								
5339	Utilities	$ 12,740	$ 1,381	$ 1,316	$ 3,093	$ 4,500	$ 673	$ 1,000	$ 1,000
5353	Special Dept Expense	6,800	-	-	-	-	-	-	-
5341	Professional Services	7,249	6,520	6,400	7,070	7,100	5,750	6,000	6,000
	Total Services and Supplies	26,789	7,901	7,716	10,163	11,600	6,423	7,000	7,000
5903	Legal Cost Transfer	1,280	793	800	800	800	-	800	800
5905	Finance Cost Transfer	2,404	1,764	1,800	1,800	1,800	-	1,800	1,800
5909	General Govt Transfer	1,704	2,101	2,083	2,100	2,100	-	2,100	2,100
5911	Parks/Rec/Pool Transfer	103,500	98,600	98,600	-	165,000	-	165,000	165,000
	Total Interfund Transfers	108,888	103,258	103,283	4,700	169,700	-	169,700	169,700
	TOTAL FUND EXPENDITURES	$ 135,677	$ 111,159	$ 110,999	$ 14,863	$ 181,300	$ 6,423	$ 176,700	$ 176,700

	Expenditure Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Services & Supplies	26,789	7,901	7,716	10,163	11,600	6,423	7,000	7,000
	Capital Outlay	-	-	-	-	-	-	-	-
	Debt & Contingencies	-	-	-	-	-	-	-	-
	Transfers	108,888	103,258	103,283	4,700	169,700	-	169,700	169,700
	Total	$ 135,677	$ 111,159	$ 110,999	$ 14,863	$ 181,300	$ 6,423	$ 176,700	$ 176,700

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

Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	REVENUES								
4719	Storm Drainage Assessment *Based on assessments provided to Council in August 2022;* *3% of total assessment*	$ 15,963	$ 17,276	$ 18,912	$ 46	$ 18,876	$ 10,612	$ 18,876	$ 21,909
4169	Interest Earnings	2,085	1,683	473	326	106	618	1,300	1,300
4170	Unrealized gains / losses	-	260	(395)	(1,057)	-	-	-	-
	TOTAL FUND REVENUES	$ 18,048	$ 19,219	$ 18,990	$ (685)	$ 18,982	$ 11,230	$ 20,176	$ 23,209

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	EXPENDITURES								
5311	Repair & Maintenance	$ 3,540	$ 1,354	$ 354	$ 2,791	$ 1,000	$ 3,007	$ 4,000	$ 4,000
5337	Licenses & Permits	461	461	461	1,224	1,500	1,255	1,500	1,500
5339	Utilities	1,525	1,193	2,448	510	1,200	201	500	500
5341	Professional Services	-	675	700	689	700	-	-	700
	Total Services and Supplies	5,526	3,683	3,962	5,214	4,400	4,463	6,000	6,700
5903	Legal Cost Transfer	321	74	102	100	300	-	300	300
5905	Finance Cost Transfer	601	89	101	104	600	-	600	600
5909	General Govt Transfer	404	101	100	101	400	-	400	400
	Total Interfund Transfers	1,326	264	303	305	1,300	-	1,300	1,300
	TOTAL FUND EXPENDITURES	$ 6,852	$ 3,947	$ 4,265	$ 5,519	$ 5,700	$ 4,463	$ 7,300	$ 8,000

	Expenditure Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Services & Supplies	5,526	3,683	3,962	5,214	4,400	4,463	6,000	6,700
	Capital Outlay	-	-	-	-	-	-	-	-
	Debt & Contingencies	-	-	-	-	-	-	-	-
	Transfers	1,326	264	303	305	1,300	-	1,300	1,300
	Total	$ 6,852	$ 3,947	$ 4,265	$ 5,519	$ 5,700	$ 4,463	$ 7,300	$ 8,000

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

Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	REVENUES								
4705	Impact Fees	$ -	$ 112,353	$ 201,058	$ 229,205	$ 114,114	$ 71,640	$ 50,000	$ 50,000
4169	Interest Earnings	673	1,453	931	999	254	2,490	5,000	5,000
4170	Unrealized gains / losses	98	407	(456)	(3,706)	-	-	-	-
	TOTAL FUND REVENUES	$ 771	$ 114,213	$ 201,533	$ 226,498	$ 114,368	$ 74,130	$ 55,000	$ 55,000

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	EXPENDITURES								
5703	Vehicles & Equipment	$ -	$ -	$ 27,252	$ -	$ -	$ -	$ -	$ -
5705	Capital Projects	-	-	(540)	27,925	27,000	-	18,000	130,000
	Dog Park ($80,000)								
	Garden Glen Park ($50,000)								
	Total Capital Outlay	-	-	26,712	27,925	27,000	-	18,000	130,000
	TOTAL FUND EXPENDITURES	$ -	$ -	$ 26,712	$ 27,925	$ 27,000	$ -	$ 18,000	$ 130,000

Expenditure Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Services & Supplies	-	-	-	-	-	-	-	-
Capital Outlay	-	-	26,712	27,925	27,000	-	18,000	130,000
Debt & Contingencies	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
Total	$ -	$ -	$ 26,712	$ 27,925	$ 27,000	$ -	$ 18,000	$ 130,000

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

Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	REVENUES								
4705	Impact Fees	$ 3,219	$ 27,636	$ 49,432	$ 56,346	$ 37,002	$ 17,620	$ 37,000	$ 25,000
4169	Interest Earnings	469	3,008	905	709	-	1,450	3,000	5,000
4170	Unrealized gains / losses	-	470	(703)	(2,434)	-	-	-	-
	TOTAL FUND REVENUES	$ 3,688	$ 31,114	$ 49,634	$ 54,621	$ 37,002	$ 19,070	$ 40,000	$ 30,000

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	EXPENDITURES								
5705	Capital Projects	$ -	$ -	$ -	$ -	$ 35,000	$ -	$ -	$ -
	Total Capital Outlay	-	-	-	-	35,000	-	-	-
	TOTAL FUND EXPENDITURES	$ -	$ -	$ -	$ -	$ 35,000	$ -	$ -	$ -

	Expenditure Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Services & Supplies	-	-	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	35,000	-	-	-
	Debt & Contingencies	-	-	-	-	-	-	-	-
	Transfers	-	-	-	-	-	-	-	-
	Total	$ -	$ -	$ -	$ -	$ 35,000	$ -	$ -	$ -

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

Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	REVENUES								
4705	Impact Fees	$ -	$ 20,475	$ 36,630	$ 41,835	$ 27,426	$ 13,060	$ 19,000	$ 19,000
4169	Interest Earnings	199	309	183	211	-	996	2,000	5,000
4170	Unrealized gains / losses	-	80	(93)	(771)	-	-	-	-
	TOTAL FUND REVENUES	$ 199	$ 20,864	$ 36,720	$ 41,275	$ 27,426	$ 14,056	$ 21,000	$ 24,000

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	EXPENDITURES								
5705	Capital Projects	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Capital Outlay	-	-	-	-	-	-	-	-
	TOTAL FUND EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

	Expenditure Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Services & Supplies	-	-	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-	-	-
	Debt & Contingencies	-	-	-	-	-	-	-	-
	Transfers	-	-	-	-	-	-	-	-
	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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

Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	REVENUES								
4705	Impact Fees	$ -	$ 35,847	$ 64,158	$ 73,487	$ 48,006	$ 22,860	$ 25,000	$ 25,000
4169	Interest Earnings	5,151	4,743	1,384	1,051	500	2,236	5,000	5,000
4170	Unrealized gains / losses	750	725	(1,097)	(3,588)	-	-	-	-
	TOTAL FUND REVENUES	$ 5,901	$ 41,315	$ 64,445	$ 70,950	$ 48,506	$ 25,096	$ 30,000	$ 30,000

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	EXPENDITURES								
5341	Professional Services	$ -	$ 946	$ 2,193	$ 700	$ -	$ -	$ -	$ -
	Total Services and Supplies	-	946	2,193	700	-	-	-	-
5705	Capital Projects	-	-	-	-	35,000	-	-	-
	Total Capital Outlay	-	-	-	-	35,000	-	-	-
	TOTAL FUND EXPENDITURES	$ -	$ 946	$ 2,193	$ 700	$ 35,000	$ -	$ -	$ -

	Expenditure Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Services & Supplies	-	946	2,193	700	-	-	-	-
	Capital Outlay	-	-	-	-	35,000	-	-	-
	Debt & Contingencies	-	-	-	-	-	-	-	-
	Transfers	-	-	-	-	-	-	-	-
	Total	$ -	$ 946	$ 2,193	$ 700	$ 35,000	$ -	$ -	$ -

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

Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	REVENUES								
4705	Impact Fees	$ -	$ 19,623	$ 35,150	$ 40,105	$ 26,300	$ 12,520	$ 26,300	$ 18,000
4169	Interest Earnings	2,723	2,214	662	516	200	726	3,000	3,000
4170	Unrealized gains / losses	-	344	(516)	(1,771)	-	-	-	-
	TOTAL FUND REVENUES	$ 2,723	$ 22,181	$ 35,296	$ 38,850	$ 26,500	$ 13,246	$ 29,300	$ 21,000

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	EXPENDITURES								
5705	Capital Projects	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Capital Outlay	-	-	-	-	-	-	-	-
	TOTAL FUND EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Expenditure Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Services & Supplies	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-
Debt & Contingencies	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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

Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	REVENUES								
4705	Impact Fees	$ -	$ 54,351	$ 97,310	$ 111,063	$ 55,230	$ 34,660	$ 45,000	$ 45,000
4767	Miscellaneous Income	-	1,442	-	-	-	-	-	-
4169	Interest Earnings	1,489	1,765	7,633	717	-	1,125	4,000	4,000
4170	Unrealized gains / losses	-	325	(441)	(2,566)	-	-	-	-
	TOTAL FUND REVENUES	$ 1,489	$ 57,883	$ 104,502	$ 109,214	$ 55,230	$ 35,785	$ 49,000	$ 49,000

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	EXPENDITURES								
5705	Capital Projects	$ -	$ 10,000	$ -	$ -	$ -	$ -	$ -	$ 60,000
	New Engine ($60K purchased from OES)								
	Total Capital Outlay	-	10,000	-	-	-	-	-	60,000
	TOTAL FUND EXPENDITURES	$ -	$ 10,000	$ -	$ -	$ -	$ -	$ -	$ 60,000

	Expenditure Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Services & Supplies	-	-	-	-	-	-	-	-
	Capital Outlay	-	10,000	-	-	-	-	-	60,000
	Debt & Contingencies	-	-	-	-	-	-	-	-
	Transfers	-	-	-	-	-	-	-	-
	Total	$ -	$ 10,000	$ -	$ -	$ -	$ -	$ -	$ 60,000

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

Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	REVENUES								
4705	Impact Fees	$ -	$ 105,930	$ 173,604	$ 212,546	$ 126,000	$ 61,840	$ 75,000	$ 75,000
4169	Interest Earnings	2,606	1,577	877	778	-	1,428	4,500	4,500
4170	Unrealized gains / losses	727	409	(469)	(2,907)	-	-	-	-
	TOTAL FUND REVENUES	$ 3,333	$ 107,916	$ 174,012	$ 210,417	$ 126,000	$ 63,268	$ 79,500	$ 79,500

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	EXPENDITURES								
5341	Professional Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
5705	Capital Projects	-	-	128,073	-	290,000	-	-	290,000
	Kola St / HWY 99 Signal								
	Total Capital Outlay	-	-	128,073	-	290,000	-	-	290,000
	TOTAL FUND EXPENDITURES	$ -	$ -	$ 128,073	$ -	$ 290,000	$ -	$ -	$ 290,000

	Expenditure Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Services & Supplies	-	-	-	-	-	-	-	-
	Capital Outlay	-	-	128,073	-	290,000	-	-	290,000
	Debt & Contingencies	-	-	-	-	-	-	-	-
	Transfers	-	-	-	-	-	-	-	-
	Total	$ -	$ -	$ 128,073	$ -	$ 290,000	$ -	$ -	$ 290,000

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

Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	REVENUES								
4169	Interest Earnings	$ 37	$ 28	$ -	$ 5	$ -	$ 200	$ 225	$ 225
4170	Unrealized gains / losses	-	4	-	(15)	-	-	-	-
	TOTAL FUND REVENUES	$ 37	$ 32	$ -	$ (10)	$ -	$ 200	$ 225	$ 225

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	EXPENDITURES								
5705	Capital Projects	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Capital Outlay	-	-	-	-	-	-	-	-
	TOTAL FUND EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

	Expenditure Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Services & Supplies	-	-	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-	-	-
	Debt & Contingencies	-	-	-	-	-	-	-	-
	Transfers	-	-	-	-	-	-	-	-
	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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

Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	REVENUES								
4403	Connection Fees	$ 109,333	$ 121,653	$ 428,682	$ 448,210	$ 345,000	$ 152,700	$ 183,000	$ 91,500
4169	Interest Earnings	6,296	7,137	1,126	1,836	-	5,536	10,000	10,000
4170	Unrealized gains / losses	-	-	-	(6,730)	-	-	-	-
	TOTAL FUND REVENUES	$ 115,629	$ 128,790	$ 429,808	$ 443,316	$ 345,000	$ 158,236	$ 193,000	$ 101,500

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	EXPENDITURES								
5705	Capital Projects	$ -	$ -		$ -	$ -	$ -	$ -	$ -
	Total Capital Outlay	-	-	-	-	-	-	-	-
	TOTAL FUND EXPENDITURES	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

	Expenditure Recap Category	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Services & Supplies	-	-	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-	-	-
	Debt & Contingencies	-	-	-	-	-	-	-	-
	Transfers	-	-	-	-	-	-	-	-
	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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

Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	REVENUES								
4403	Connection Fees	$ 89,628	$ 144,228	$ 508,232	$ 482,350	$ 408,000	$ 190,113	$ 228,000	$ 114,000
4169	Interest Earnings	1,519	2,051	1,957	2,364	-	3,734	6,800	5,000
4170	Unrealized gains / losses	-	738	(776)	(8,753)	-	-	-	-
	TOTAL FUND REVENUES	$ 91,147	$ 147,017	$ 509,413	$ 475,961	$ 408,000	$ 193,847	$ 234,800	$ 119,000

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	EXPENDITURES								
5705	Capital Projects	$ -	$ -	$ -	$ -	$ 550,000	$ -	$ 550,000	$ -
	P Street Lift Station ($2,750,000)								
	Total Capital Outlay	-	-	-	-	550,000	-	550,000	-
	TOTAL FUND EXPENPENDITURES	$ -	$ -	$ -	$ -	$ 550,000	$ -	$ 550,000	$ -

	Expenditure Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Services & Supplies	-	-	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	550,000	-	550,000	-
	Debt & Contingencies	-	-	-	-	-	-	-	-
	Transfers	-	-	-	-	-	-	-	-
	Total	$ -	$ -	$ -	$ -	$ 550,000	$ -	$ 550,000	$ -

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

Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	REVENUES								
4403	Connection Fees	$ 29,702	$ 62,916	$ 221,704	$ 235,855	$ 177,000	$ 78,980	$ 95,000	$ 47,500
4167	Miscellaneous Income	-	1,995	-	-	-	-	-	-
4169	Interest Earnings	1,094	188	7,407	9,206	-	1,838	3,000	3,000
4170	Unrealized gains / losses	-	-	-	(3,500)	-	-	-	-
	TOTAL FUND REVENUES	$ 30,796	$ 65,099	$ 229,111	$ 241,561	$ 177,000	$ 80,818	$ 98,000	$ 50,500

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	EXPENDITURES								
5705	Capital Projects	$ 121,339	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Total Capital Outlay	121,339	-	-	-	-	-	-	-
	TOTAL FUND EXPENDITURES	$ 121,339	$ -	$ -	$ -	$ -	$ -	$ -	$ -

	Expenditure Recap Category	Actual Expenditures FY 2018-19	Revenues Expenditures FY 2019-20	Revenues Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Services & Supplies	-	-	-	-	-	-	-	-
	Capital Outlay	121,339	-	-	-	-	-	-	-
	Debt & Contingencies	-	-	-	-	-	-	-	-
	Transfers	-	-	-	-	-	-	-	-
	Total	$ 121,339	$ -	$ -	$ -	$ -	$ -	$ -	$ -

City of Live Oak
Fund 58
Dept 5800 - Coronavirus State and Local Fiscal Recovery Funds

NEW FUND

Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	REVENUES								
4601	ARPA funding	$ -	$ -	$ -	$ 619,136	$ 1,100,000	$ -	$ 40,546	$ 125,000
4169	Interest Earnings	-	-	-	-	-	-	5,000	-
4170	Unrealized gains / losses	-	-	-	-	-	-	-	-
	TOTAL FUND REVENUES	$ -	$ -	$ -	$ 619,136	$ 1,100,000	$ -	$ 45,546	$ 125,000

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	EXPENDITURES								
5704	Software	$ -	$ -	$ -	$ 8,136		$ 40,546	$ 40,546	$ 90,000
	Building department permitting software ($90,000)								
5705	Capital Projects	-	-	-	-	1,100,000	-	-	35,000
	Chemical tanks ($35,000)								
	Total Interfund Transfers	-	-	-	8,136	1,100,000	40,546	40,546	125,000
5901	Interfund Transfers	-	-	-	611,000	-	-	-	-
	Total Interfund Transfers	-	-	-	611,000	-	-	-	-
	TOTAL FUND EXPENDITURES	$ -	$ -	$ -	$ 619,136	$ 1,100,000	$ 40,546	$ 40,546	$ 125,000

	Expenditure Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Services & Supplies	-	-	-	-	-	-	-	-
	Capital Outlay	-	-	-	8,136	1,100,000	40,546	40,546	125,000
	Debt & Contingencies	-	-	-	-	-	-	-	-
	Transfers	-	-	-	611,000	-	-	-	-
	Total	$ -	$ -	$ -	$ 619,136	$ 1,100,000	$ 40,546	$ 40,546	$ 125,000

City of Live Oak
Fund 59
Dept 5900 - Capital Equipment Purchase Reserve

NEW FUND

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	EXPENDITURES								
5901	Interfund Transfer	$ -	$ -	$ -	$ -	$ (125,000)	$ -	$ (125,000)	$ (125,000)
	Total Interfund Transfers	-	-	-	-	(125,000)	-	(125,000)	(125,000)
	TOTAL FUND EXPENDITURES	$ -	$ -	$ -	$ -	$ (125,000)	$ -	$ (125,000)	$ (125,000)

	Expenditure Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Services & Supplies	-	-	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-	-	-
	Debt & Contingencies	-	-	-	-	-	-	-	-
	Transfers	-	-	-	-	(125,000)	-	(125,000)	(125,000)
	Total	$ -	$ -	$ -	$ -	$ (125,000)	$ -	$ (125,000)	$ (125,000)

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

Acct #	Description	Actual Revenues FY 2018-19	Actual Revenues FY 2019-20	Actual Revenues FY 2020-21	Actual Revenues FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	REVENUES								
4901	89-STBG-351 Program Income	$ -	$ -	$ 5,000	$ -	$ -	$ -	$ -	$ -
4902	91-STBG-531 Program Income	-	10,000	-	-	-	-	-	-
4903	94-STBG-804 Program Income	22,059	22,122	-	-	-	-	-	-
4906	99-STBG-1371 Program Income	859	859	20,642	-	-	-	-	-
4951	98-EDBG-609 Program Income	9,404	4,672	4,233	-	-	-	-	-
4907	02-STBG-1710 Program Income	-	-	-	-	-	-	-	-
4602	Program Income	-	-	-	152,664	35,000	19,939	20,000	35,000
4169	Interest Earnings	1,396	783	55	319	-	525	1,000	1,000
4170	Unrealized gains / losses	-	-	-	(1,295)	-	-	-	-
	TOTAL FUND REVENUES	$ 33,718	$ 38,436	$ 29,929	$ 151,688	$ 35,000	$ 20,464	$ 21,000	$ 36,000

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	EXPENDITURES								
6001	General Administration	$ 4,592	$ 19,025	$ 982	$ 308	$ 3,000	$ -	$ -	$ -
6003	Activity Delivery	-	92,124	-		-	-	-	-
	TOTAL FUND EXPENDITURES	$ 4,592	$ 111,149	$ 982	$ 308	$ 3,000	$ -	$ -	$ -

	Expenditure Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Services & Supplies	4,592	111,149	982	308	3,000	-	-	-
	Capital Outlay	-	-	-	-	-	-	-	-
	Debt & Contingencies	-	-	-	-	-	-	-	-
	Transfers	-	-	-	-	-	-	-	-
	Total	$ 4,592	$ 111,149	$ 982	$ 308	$ 3,000	$ -	$ -	$ -

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

Acct #	Description	Actual FY 2018-19	Actual FY 2019-20	Actual FY 2020-21	Actual FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	REVENUES								
4972	97-HOME Program Income	$ 405	$ 400	$ 7,078	$ 67,846	$ -	$ -	$ -	$ -
4975	06-HOME-Program Income	32,113	-	-	25,000	-	-	-	-
4979	HOME-9274 Program Income	-	-	-	-	-	-	-	-
4602	Program Income	-	-	-	-	35,000	44,737	45,000	-
4169	Interest Earnings	6,107	13,808	-	248	-	16,117	16,000	-
4170	Unrealized gains / losses	-	-	-	(856)	-	-	-	-
	TOTAL FUND REVENUES	$ 38,625	$ 14,208	$ 7,078	$ 92,238	$ 35,000	$ 60,854	$ 61,000	$ -

Acct #	Description	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	EXPENDITURES								
6001	General Administration	$ 12,304	$ 9,942	$ 2,756	$ 257	$ -	$ -	$ -	$ -
6003	Activity Delivery	-	1,491	-	-	-	-	-	-
6005	Housing Rehabilitation	-	214,665	120,036	-	-	-	-	-
6010	Eligible Housing Activities	-	-	-	-	-	-	-	-
	TOTAL FUND EXPENDITURES	$ 12,304	$ 226,098	$ 122,792	$ 257	$ -	$ -	$ -	$ -

	Expenditure Recap Category	Actual Expenditures FY 2018-19	Actual Expenditures FY 2019-20	Actual Expenditures FY 2020-21	Actual Expenditures FY 2021-22	Adopted Budget FY 2022-23	Actuals Thru 4-25-2023 FY 2022-23	Projected FY 2022-23	Proposed Budget FY 2023-24
	Salaries & Benefits	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Services & Supplies	12,304	226,098	122,792	257	-	-	-	-
	Capital Outlay	-	-	-	-	-	-	-	-
	Debt & Contingencies	-	-	-	-	-	-	-	-
	Transfers	-	-	-	-	-	-	-	-
	Total	$ 12,304	$ 226,098	$ 122,792	$ 257	$ -	$ -	$ -	$ -

LIVE OAK
CALIFORNIA

City of Live Oak
Report to City Council

Meeting Date: May 3, 2023

Title: Introduction of an Ordinance Amending Section 2.04.050 "Rules of Decorum" and Adding Section 2.04.070 "Ethics" to Chapter 2.04 "Rules and Regulations Governing the Conduct of Council Meetings, Proceedings and Business" of the Live Oak Municipal Code

Contact Information: Nicole Rosser, City Attorney

Background: This agenda item previously came before Council on whether or not the Council would like a more formal Council Member Code of Conduct. At said meeting, the Councilmembers were in agreement that they would like a more formal Code of Conduct for Councilmembers and provided direction to the City Attorney. As a result, the Municipal Code was reviewed and Chapter 2.04 "RULES AND REGULATIONS GOVERNING THE CONDUCT OF COUNCIL MEETINGS, PROCEEDINGS AND BUSINESS" was identified as the portion of the Municipal Code wherein provisions related to Council Decorum and a Code of Conduct should be included. Therefore, it is now being brought forward for the Introduction and First Reading of the Ordinance.

Fiscal Impacts: None.

Recommendation: Waive the first reading of the ordinance amending Section 2.04.050 "Rules of Decorum" and Adding Section 2.04.070 "Ethics" to Chapter 2.04 "Rules and Regulations Governing the Conduct of Council Meetings, Proceedings and Business" of the Live Oak Municipal Code.

Attachments:

Rules of Decorum Redline
Rules of Decorum and Ethics Final

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

2.04.050 Rules of decorum.

A. Preservation of Order. While the Council is in session, the chair shall preserve order and decorum. No person in attendance shall either by conversation or otherwise delay or interrupt the proceedings or the peace of the Council or disturb either any Council member or any member of the public while speaking nor refuse to obey the orders of the Council or the presiding officer except as otherwise provided. Any persons making personal, impertinent or slanderous remarks or who shall become boisterous while addressing the Council shall be handled in accordance with 2.04.050(B)~~forthwith by the presiding officer barred from further audience before the Council unless permission to continue shall be granted by a majority vote of the Council~~. All persons addressing the Council shall step to the designated podium and shall give his or her name and address in an audible tone of voice for the record. All remarks shall be addressed to the Council as a body and not to any member thereof. No person other than the Council and the person having the floor shall be permitted to enter into any discussion either directly or through a member of the Council without the permission of the chair. No question shall be asked a Council member except through the chair. Every person in attendance desiring to speak shall address the chair and, upon recognition by the chair, shall confine him or herself to the question under debate avoiding all personalities and indecorous language. Any person in attendance, once recognized by the chair, shall not be interrupted when speaking unless it shall be to call him or her to order or as otherwise here and before provided. If a person, while speaking, shall be called to order he or she shall cease speaking until the question of order shall be determined and if in order he or she shall be permitted to proceed. A Council member may request, through the chair, the privilege of having a written abstract of his or her statement on any subject under consideration by the Council entered in the minutes. If the Council consents thereto, such statement shall be entered in the minutes. (Ord. 414 § 2, 1995)

B. Decorum. Consistent with Senate Bill 1100 passed by the State Legislature in 2022, starting on January 1, 2023, the Brown Act is amended to address disruptions at public local government meetings. Moving forward, consistent with SB 1100, the City of Live Oak adopts the following policy:

The Mayor and/or any Councilmember shall:

(1) Warn the individual that their behavior is disrupting the meeting and their failure to cease their behavior may result in removal.

(2) Order the removal of the individual if they do not "promptly" cease their disruptive behavior.

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Consistent with SB 1100, the remainder of policies related to decorum at Council meetings shall also be in effect.

C. Civility. City of Live Oak elected officials and staff, will treat members of the public with respect and expect the same in return. The City is committed to maintaining orderly administrative processes in keeping City Council meetings and City operations in general free from disruptions. This section of the policy is intended to promote mutual respect, civility, and orderly conduct among City staff, elected officials, and the public.

D. Interactions. All interactions between City staff, elected officials, and members of the public shall be conducted in a respectful manner. With that in mind, the following rules shall govern interaction between the groups noted above while at City Council meetings:

1. Threats, including threats of violence, shall not be tolerated;

2. All City Council meeting attendees shall refrain from behavior that disrupts or threatens to disrupt City government operations. This includes, but is not limited to harassment and/or intimidation of City staff, elected officials, or members of the public; the willful destruction of public property; and conduct that threatens to provoke a violent reaction or disrupts the Council meeting;

3. If a sign, placard, banner, and/or other similar item disturbs, disrupts, or other otherwise impedes the orderly conduct of a City Council meeting, it shall not be permitted; and

4. No person attending the meeting shall engage in disorderly or boisterous conduct, including, but not limited to applause, whistling, stamping of feet, booing, or other loud noises.

. . .

2.04.070 Ethics.

A. Purpose. The citizens and businesses of Live Oak are entitled to fair, ethical and accountable local government, which will instill public confidence in the fair operation and integrity of Live Oak's City government. To this end, the Live Oak City Council has adopted a Code of Ethics and Conduct for members of the City Council and of the City's boards and commissions to assure public confidence in the integrity of local government and its effective and fair operation.

B. Conduct. Members of the City Council shall conduct themselves in accordance with the following ethical standards:

1. Act in the Public Interest. Recognizing that stewardship of the public interest must be their primary concern, City Officials will work for the common good of the people of Live Oak and not for any private or personal interest, promoting the interests of the public and putting service to the public above service to oneself.

2. Comply with the Law. City Officials shall comply with the Constitution, Laws and Ordinances of the United States, the State of California and the City of Live Oak in the performance of their public duties.

3. Conduct of City Officials. The Professional and personal conduct of members must be above reproach and avoid even the appearance of impropriety. City Officials shall refrain from abusive conduct, personal charges or verbal attacks upon the character or motives of other members of Council, Boards and Commissions, staff, or the public.

4. Conflict of Interest. In order to assure their independence and impartiality on behalf of the common good, City Officials shall not use their official positions to influence government decisions in which they have a material financial interest, or where they have an organizational responsibility or personal relationship which may give the appearance of a conflict of interest. In accordance with the law,

members shall disclose investments, interests in real property, sources of income, and gifts; and they shall abstain from participating in deliberations and decision-making where conflicts may exist.

5. Gifts and Favors. City Officials shall not take any special advantages of services or opportunities for personal gain, by virtue of their public office, that are not available to the public in general. They shall refrain from accepting any gifts, favors, or promises of future benefits which might compromise their independence of judgment or action or give the appearance of being compromised.

6. Proper Efficient Use of Public Resources. City Officials shall not use public resources which are not available to the public in general for private gain or for personal purposes not otherwise authorized by law.

7. Promote Democratic Participation. Inform the public and encourage active engagement in governance. Be open, transparent and responsive, and respect and assist all persons in their dealings with public organizations.

8. Conduct of Public Meetings. City Officials shall prepare themselves for public issues, listen courteously and attentively to all public discussions before the body, and focus on the business at hand. They shall refrain from interrupting other speakers, making personal comments not germane to the business of the body, or otherwise interfering with the orderly conduct of meetings.

9. Advocacy. City Officials shall represent the official policies or positions of the City Council, Board, or Commission to the best of their ability when designated as delegates for this purpose. When presenting their individual opinions and positions, City Officials shall explicitly state they do not represent their body or the City of Live Oak, nor will they allow the inference that they do. Council, Board, and Commission decisions shall receive the support of all City Officials.

10. Decisions. City Officials shall base their decisions on the merits and substance of the matter at hand, rather than on unrelated considerations.

11. Confidential Information. City Officials shall respect the confidentiality of information concerning the property, personnel, or affairs of the City. They shall neither disclose confidential information without proper legal authorization, nor use such information to advance their personal, financial or other private interests.

12. Strengthen Social Equality. Treat all persons with fairness, justice, equality, and respect individual differences, rights, and freedoms.

13. Demonstrate Personal Integrity. Adhere to the highest standards of conduct to inspire public confidence and trust in public service.

14. Policy Role of City Officials. City Officials shall respect and adhere to the council-manager structure of Live Oak City government as outlined by the Live Oak Municipal Code. In this structure, the City Council determines the policies of the City with the advice, information, and analysis provided by the public, boards and commissions, and City staff resulting in the City Manager implementing those polices. Except as provided by the City of Live Oak Municipal Code, City Officials shall not interfere with the administrative functions of the City or the professional duties of City staff nor shall they impair the ability of staff to implement Council policy decisions.

15. Independence of Boards and Commissions. Because of the value of the independent advice of boards and commissions to the public decision-making process, City Officials shall refrain from using their position to unduly influence the deliberations or outcomes of boards and commission proceedings.

16. Positive Work Place Environment. City Officials shall support the maintenance of a positive and constructive work place environment for City employees and for citizens and businesses dealing with the City. City Officials shall recognize their special role in dealing with City employees to in no way create the perception of inappropriate direction to staff.

Introduced and the first reading waived at a regular meeting of the City Council of the City of Live Oak on the 3rd day of May, 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

Formatted: Justified

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

2.04.050 Rules of decorum.

A. Preservation of Order. While the Council is in session, the chair shall preserve order and decorum. No person in attendance shall either by conversation or otherwise delay or interrupt the proceedings or the peace of the Council or disturb either any Council member or any member of the public while speaking nor refuse to obey the orders of the Council or the presiding officer except as otherwise provided. Any persons making personal, impertinent or slanderous remarks or who shall become boisterous while addressing the Council shall be handled in accordance with 2.04.050(B). All persons addressing the Council shall step to the designated podium and shall give his or her name and address in an audible tone of voice for the record. All remarks shall be addressed to the Council as a body and not to any member thereof. No person other than the Council and the person having the floor shall be permitted to enter into any discussion either directly or through a member of the Council without the permission of the chair. No question shall be asked a Council member except through the chair. Every person in attendance desiring to speak shall address the chair and, upon recognition by the chair, shall confine him or herself to the question under debate avoiding all personalities and indecorous language. Any person in attendance, once recognized by the chair, shall not be interrupted when speaking unless it shall be to call him or her to order or as otherwise here and before provided. If a person, while speaking, shall be called to order he or she shall cease speaking until the question of order shall be determined and if in order he or she shall be permitted to proceed. A Council member may request, through the chair, the privilege of having a written abstract of his or her statement on any subject under consideration by the Council entered in the minutes. If the Council consents thereto, such statement shall be entered in the minutes. (Ord. 414 § 2, 1995)

B. Decorum. Consistent with Senate Bill 1100 passed by the State Legislature in 2022, starting on January 1, 2023, the Brown Act is amended to address disruptions at public local government meetings. Moving forward, consistent with SB 1100, the City of Live Oak adopts the following policy:

The Mayor and/or any Councilmember shall:

(1) Warn the individual that their behavior is disrupting the meeting and their failure to cease their behavior may result in removal.

(2) Order the removal of the individual if they do not “promptly” cease their disruptive behavior.

Consistent with SB 1100, the remainder of policies related to decorum at Council meetings shall also be in effect.

C. Civility. City of Live Oak elected officials and staff, will treat members of the public with respect and expect the same in return. The City is committed to maintaining orderly administrative processes in keeping City Council meetings and City operations in general free from disruptions. This section of the policy is intended to promote mutual respect, civility, and orderly conduct among City staff, elected officials, and the public.

D. Interactions. All interactions between City staff, elected officials, and members of the public shall be conducted in a respectful manner. With that in mind, the following rules shall govern interaction between the groups noted above while at City Council meetings:

1. Threats, including threats of violence, shall not be tolerated;

2. All City Council meeting attendees shall refrain from behavior that disrupts or threatens to disrupt City government operations. This includes, but is not limited to harassment and/or intimidation of City staff, elected officials, or members of the public; the willful destruction of public property; and conduct that threatens to provoke a violent reaction or disrupts the Council meeting;

3. If a sign, placard, banner, and/or other similar item disturbs, disrupts, or other otherwise impedes the orderly conduct of a City Council meeting, it shall not be permitted; and

4. No person attending the meeting shall engage in disorderly or boisterous conduct, including, but not limited to applause, whistling, stamping of feet, booing, or other loud noises.

. . .

2.04.070 Ethics.

A. Purpose. The citizens and businesses of Live Oak are entitled to fair, ethical and accountable local government, which will instill public confidence in the fair operation and integrity of Live Oak's City government. To this end, the Live Oak City Council has adopted a Code of Ethics and Conduct for members of the City Council and of the City's boards and commissions to assure public confidence in the integrity of local government and its effective and fair operation.

B. Conduct. Members of the City Council shall conduct themselves in accordance with the following ethical standards:

1. Act in the Public Interest. Recognizing that stewardship of the public interest must be their primary concern, City Officials will work for the common good of the people of Live Oak and not for any private or personal interest, promoting the interests of the public and putting service to the public above service to oneself.

2. Comply with the Law. City Officials shall comply with the Constitution, Laws and Ordinances of the United States, the State of California and the City of Live Oak in the performance of their public duties.

3. Conduct of City Officials. The Professional and personal conduct of members must be above reproach and avoid even the appearance of impropriety. City Officials shall refrain from abusive conduct, personal charges or verbal attacks upon the character or motives of other members of Council, Boards and Commissions, staff, or the public.

4. Conflict of Interest. In order to assure their independence and impartiality on behalf of the common good, City Officials shall not use their official positions to influence government decisions in which they have a material financial interest, or where they have an organizational responsibility or personal relationship which may give the appearance of a conflict of interest. In accordance with the law,

members shall disclose investments, interests in real property, sources of income, and gifts; and they shall abstain from participating in deliberations and decision-making where conflicts may exist.

5. Gifts and Favors. City Officials shall not take any special advantages of services or opportunities for personal gain, by virtue of their public office, that are not available to the public in general. They shall refrain from accepting any gifts, favors, or promises of future benefits which might compromise their independence of judgment or action or give the appearance of being compromised.

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NOES:

ABSENT:

ABSTAINED:

APPROVED: _____
Bob Woten, Mayor

ATTEST:

_____
Clarissa Menchaca, City Clerk

APPROVED AS TO FORM:

_____
Nicole Rosser, City Attorney